

Agenda  
Regular School Board Meeting  
January 25, 2022  
6:30 PM

1. Call to Order, Roll Call
  
2. Agenda Adjustments
  
3. Announcements, Comments
  
4. Community Input
  
5. Consent Agenda
  - a. Minutes - Board Meeting of January 11, 2022 3
  
  - b. Payment of Bills 6
  
  - c. Personnel - Resignations, Appointments, Reductions 8
  
  - d. Gifts 12
  
6. Reports and Non-Action Items
  - a. 2020-21 Audit Report 13

b.	Early Childhood Program Report	25
c.	Program Participation Report	48
7.	Action Items	
a.	2021-22 Budget Revisions	63
b.	2022-23 Budget Parameters and Timeline	65
c.	Set Closed Session for February 8, 2022	70
8.	Study Session Report	
9.	Board Reports	
10.	Superintendent's Report	
11.	Adjournment	

MINUTES OF THE REGULAR MEETING, SCHOOL BOARD, INDEPENDENT  
SCHOOL DISTRICT NO. 623, 1251 West County Road B2, Roseville, MN 55113

January 11, 2022

Acting chair Mike Boguszewski called the school board meeting to order at 6:32 p.m. Board members present: Todd Anderson, Mike Boguszewski, Rose Chu, Mannix Clark, Kitty Gogins, Curtis Johnson. Board members absent: none. Also present: Jenny Loeck, superintendent of schools, and approximately twenty-five other visitors or staff who attended all or part of the meeting.

- (35) Agenda Adjustments. Superintendent Loeck requested that agenda item 8a, COVID Health and Safety Update, become action item 9b. Johnson moved, Anderson seconded approval of the agenda adjustment. Ayes: Anderson, Boguszewski, Chu, Gogins, Johnson. Nays: none. Motion carried unanimously.

Announcements. Parkview Center School Principal Kristen Smith Olson introduced the district's newest National Board Certified Teacher, Jessica Talsky.

Oath of Office. Elected school board members Mannix Clark, Kitty Gogins and Curtis Johnson took the oath of office.

- (36) Reaffirmation of School Board Governance Policies. Johnson moved, Chu seconded a motion to reaffirm the school board governance policies. Ayes: Anderson, Boguszewski, Chu, Clark, Gogins, Johnson. Nays: none. Motion carried unanimously.
- (37) Election of Chair. Acting Chair Boguszewski called for nominations for Chair for the next term. Director Gogins nominated Curtis Johnson. Hearing no other nominations, Acting Chair Boguszewski declared the nominations closed, whereupon Curtis Johnson was declared the elected Chair by acclamation for the next term. Ayes: Anderson, Boguszewski, Chu, Clark, Gogins, Johnson. Nays: none. Motion carried unanimously.
- (38) Election of Clerk. Chair Johnson called for nominations for Clerk for the next term. Director Chu nominated Todd Anderson. Hearing no other nominations, Chair Johnson declared the nominations closed, whereupon Todd Anderson was declared the elected Clerk by acclamation for the next term. Ayes: Anderson, Boguszewski, Chu, Clark, Gogins, Johnson. Nays: none. Motion carried unanimously.
- (39) Election of Treasurer. Chair Johnson called for nominations for Treasurer for the next term. Director Anderson nominated Rose Chu. Hearing no other nominations, Chair Johnson declared the nominations closed, whereupon Rose Chu was declared the elected Treasurer by acclamation for the next term. Ayes: Anderson, Boguszewski, Chu, Clark, Gogins, Johnson. Nays: none. Motion carried unanimously.
- (40) Designation of Official Newspaper. Gogins moved, Boguszewski seconded the designation of the Pioneer Press as the official newspaper for Roseville Area Schools for calendar years 2022 and 2023. Ayes: Anderson, Boguszewski, Chu, Clark, Gogins, Johnson. Nays: none. Motion carried unanimously.

Community Input. Community members shared their thoughts on maintaining in-person learning for students and changes to COVID quarantine and isolation guidelines, student safety, equity in education and the experiences of LGBTQ+ and transgender students. A community member thanked the board and district staff for working on behalf of all children.

- (41) Consent Agenda. Boguszewski moved, Gogins seconded acceptance of the consent agenda including the minutes of the regular school board meeting on December 14, 2021; payment of bills; resignations, appointments, reductions, adjustments; gifts; bids for long-term facilities maintenance projects at Roseville Area Middle School; and an engineering services contract with KFI Engineers. Ayes: Anderson, Boguszewski, Chu, Clark, Gogins, Johnson. Nays: none. Motion carried unanimously.

Audit Update. Shari Thompson, director of business services, provided an update on the status of the fiscal year 2021 audit report.

- (42) Appointment of Equity Alliance MN Board Representative. Gogins moved, Anderson seconded the appointment of Director Mike Boguszewski to serve a two-year term on the Equity Alliance MN board. Ayes: Anderson, Boguszewski, Chu, Clark, Gogins, Johnson. Nays: none. Motion carried unanimously.

- (43) COVID Health and Safety Update. Anderson moved, Boguszewski seconded approval of a proposed two-week shift to distance learning beginning January 18, 2022, due to a critical districtwide staffing shortage. Ayes: Anderson, Boguszewski, Chu, Clark, Gogins, Johnson. Nays: none. Motion carried unanimously.

Study Session Report. Director Gogins reported on the December 14 work study session. The board received an overview of the Futures Thinking Project. The group is comprised of stakeholders and examines trends for long-term visioning and policy-making in education. The board's review of its self-evaluation was tabled until the January 11 study session.

Board Reports. Mike Boguszewski shared that he will be the Equity Alliance MN board liaison to the newly-formed Equity Alliance MN Foundation. Kitty Gogins participated in family story circles at Edgerton Elementary and attended a PTA meeting at Central Park Elementary. Rose Chu attended a PTA meeting at Parkview Center School. Curtis Johnson provided an update on the Minnesota Social Studies standards. Several board members attended the Association of Metropolitan School Districts' annual legislative session preview.

The Chair declared the meeting adjourned at 8:38 p.m.

Signed

\_\_\_\_\_  
Clerk

Approved \_\_\_\_\_  
Chair

January 11, 2022

Meeting Date: January 25, 2022

**PAYMENT OF BILLS:**  
**- December 16 - December 31, 2021**

That bills in the amount of: **\$4,109,909.65** by the following funds be approved:

GENERAL	\$3,658,783.67
FOOD SERVICE	\$108,874.70
COMMUNITY SERVICE	\$258,423.45
BUILDING FUND	\$35,070.00
DEBT FUND	\$0.00
READING RECOVERY	\$0.00
AMSD	\$11,978.60
OPEB DEBT	\$0.00
DENTAL INS FUND	\$27,244.68
NO SUBURBAN COLLABORATIVE	\$9,534.55
EXTRA CURRICULAR-STU ACTIVITY	\$9,343.53

**RECOMMENDATION:**

That above payments are included in check numbers:

WIRE TRANSFERS	202100261	through	202100289
CHECKS	338359	through	338501
COMMERCE AP CHECKS	6802	through	6828
ACH A/P	212210572	through	212210651

**PAYMENT DISTRIBUTION BY FUND:**

	GENERAL	FOOD SERVICE	COMMUNITY SERVICE	BUILDING CONSTRUCT	DEBT FUND	Delta Dental Self Insured	28-RR Fiscal Agent	29-AMSD Fiscal Agent	OPEB	N SUB COLL/ SCHLSHP	EXTRA CURR-STU ACTIVITY	TOTAL DISBURSEMENTS
WIRE TRANSFERS	\$1,485,859.63	\$34,678.36	\$79,644.30			\$27,244.68		\$2,731.19		\$0.00	\$4,099.99	\$1,634,258.15
CHECKS	\$339,187.40	\$5,676.43	\$43,497.94	\$35,070.00				\$656.45		\$9,534.55	\$4,253.00	\$437,875.77
COMMERCE A/P	\$46,042.79	\$13,391.12	\$849.88								\$0.00	\$60,283.79
ACH A/P	\$48,437.42	\$98.40	\$6,051.88								\$990.54	\$55,578.24
TRANSFER TO P/R	\$1,739,256.43	\$55,030.39	\$131,479.45					\$8,590.96		\$0.00		\$1,934,357.23
VOID CHECKS	\$0.00	\$0.00	(\$3,100.00)							\$0.00	\$0.00	(\$3,100.00)
<b>TOTAL</b>	<b>\$3,658,783.67</b>	<b>\$108,874.70</b>	<b>\$258,423.45</b>	<b>\$35,070.00</b>	<b>\$0.00</b>	<b>\$27,244.68</b>	<b>\$0.00</b>	<b>\$11,978.60</b>	<b>\$0.00</b>	<b>\$9,534.55</b>	<b>\$9,343.53</b>	<b>\$4,119,253.18</b>

BOND CONSTRUCTION FUNDS	December 1, 2021 Cash & Investments	Revenue	Disbursements	Balance
	Balance	12/1 to 12/31	12/1 to 12/31	Remaining as of 12/30/21
	\$12,938,560.95	\$357.50	\$2,068,468.60	\$10,870,449.85

**RECOMMENDATION:**

The above disbursements include check numbers:

CHECKS December 16 - December 31, 2021	through	\$0.00	*start with 102344
WIRES	through	\$0.00	*start with 202100164
VOID CHECKS		\$0.00	

**RECOMMENDATION:** That investments in the amount of: **\$0.00** be approved

**INVESTMENT DETAIL:**

<b>Bank</b>	<b>Purchase Date</b>	<b>Type of Purchase</b>	<b>Interest Rate</b>	<b>Date of Maturity</b>	<b>Amount of Purchase</b>	<b>Record Number</b>	<b>Interest Earnings</b>	<b>Value at Maturity</b>
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CP/CD: COMMERCIAL PAPER/CERTIFICATE OF DEPOSIT  
CD: CERTIFICATE OF DEPOSIT  
RP: REPURCHASE AGREEMENT

Total: **\$0.00** **\$ -** **\$ -**

## Human Resources Information

School Board

1/25/22

### New Personnel-Licensed Long Term Sub

Anderson , Kelsey                                      Roseville Area High School                                      E L Teacher  
 Hired working 1.0 FTE from January 3, 2022 through February 4, 2022.

Gruenewald , Emily                                      Harambee Community School                                      E L Teacher  
 Hired working 1.0 FTE from January 3, 2022 through February 10, 2022.

Liuzzi , Keith                                      Brimhall Elementary                                      Music Teacher  
 Hired working 1.0 FTE from January 3, 2022 through February 4, 2022.

### New Personnel-Licensed Staff

Arneson , Cynthia                                      Anpétu Téča Education Center                                      Community Ed Director  
 Hired working 8 hrs/day effective January 3, 2022.

### New Personnel-Non-Licensed Long Term Sub

Goyat , Parul                                      Districtwide                                      Paraprofessional  
 Hired working 6 hrs/day from January 3, 2022 through June 10, 2022.

Jenson , Elizabeth                                      Emmet D. Williams                                      Special Ed Paraprofessional  
 Hired working 6 hrs/day from January 3, 2022 through June 9, 2022.



## Human Resources Information

### School Board

1/25/22

Nentwig , Rachel                                      Parkview Center School                                      Special Ed Paraprofessional  
 Hired working 6.5 hrs/day effective January 6, 2022.

Peach , Miya                                              Little Canada Elementary School                                      O S T Site Coordinator  
 Hired working 8 hrs/day effective January 7, 2022.

Ramirez , Tamika                                      Appétu Téča Education Center                                      Pre-k Instructor  
 Hired working 7.5 hrs/day from January 10, 2022 through June 10, 2022.

### Retired-Licensed

Depaolis-Jones , Ann                                      Roseville Area High School                                      School Nurse  
 Retiring effective June 15, 2022. Ms. Depaolis-Jones has worked in the District for 18 years.

Feely , Mary Jo                                              Harambee Community School                                      School Nurse  
 Retiring effective June 30, 2022. Ms. Feely has worked in the District for 16 years.

Murphy , Beth                                              Emmet D. Williams                                              Special Ed Teacher  
 Retired effective November 30, 2021. Ms. Murphy worked in District for 1 year and 3 months.

## Human Resources Information

School Board

1/25/22

### Retired-Non-Licensed

Andersen , Brian                                      Emmet D. Williams                                      Custodian Engineer  
Retiring effective February 1, 2022. Mr. Andersen has worked in the District for 10 years.

Gustafson , Lyn                                      Roseville Area High School                                      Paraprofessional  
Retired effective December 31, 2021. Ms. Gustafson has worked in the District for 26 years.

Sackett-Rowekamp , Kim                                      Early Childhood Family Education                                      Ecf Paraprofessional  
Retired effective December 17, 2021. Ms. Sackett-Rowekamp has worked in the District for 24 years.

Vitale , Pietra                                      Roseville Area Middle School                                      Nutrition Assistant  
Retired effective January 14, 2022. Ms. Vitale worked in the District for 25 years.

Wahlberg , Sandra                                      Central Park Elementary                                      Nutrition Assistant  
Retired effective December 2, 2021. Ms. Wahlberg has worked in the District for 22 years.

Zitek , Judy                                      Central Park Elementary                                      Nutrition Assistant  
Retired effective January 7, 2022. Ms. Zitek has worked in the District for 6 years.

## GIFTS TO SCHOOLS 2021/22

<b>SCHOOL BUILDING</b>	<b>NAME/ADDRESS OF DONOR</b>	<b>GIFT</b>	<b>USE</b>
Central Park Elementary School	DonorsChoose 134 West 37th Street, 11th Floor New York, NY 10018	Games and puzzles	Classroom use
Falcon Heights Elementary School	Susie Risher 1810 Holton St Falcon Heights, MN 55113	32" TV	Classroom use
Roseville Area High School	Roseville Boys Backcourt Club 1240 County Rd B2 W Roseville, MN 55113	\$1,594.30	Transportation
Roseville Area High School	Warren & Carol Wolff 6400 46th PI N Minneapolis, MN 55428	\$100.00	Food shelf
Roseville Area High School	City of Roseville 2660 Civic Center Dr Roseville, MN 55113	\$100.00	Food shelf
Roseville Area High School	RAHS Bullpen Baseball Booster Club 1396 Sextant Ave W Roseville, MN 55113	\$7,506.90	Uniforms and supplies
Roseville Area Schools	St. Michael's Lutheran Church 1660 County Rd B W Roseville, MN 55113	Multiple pairs of winter boots	Students in need



# Roseville Area Schools

*Quality Teaching & Learning for All...Equity in All We Do*

Agenda Item: 6a

Agenda Topic: Presentation of Audit for FY 2020-2021  
Meeting Date: January 25, 2022  
Contact Person: Shari Thompson

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## Background:

The annual audit for the fiscal year ended June 30, 2021, is being completed by the auditing firm CliftonLarsonAllen LLP. Michelle Hoffman, principal at CLA, will be present at the meeting to review the results.

Formal action to accept and approve the report will be requested at the next regular board meeting on February 8, 2022.

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## Recommendation:

Action Required

Informational – No Board Action Requested



# Executive Audit Summary for Roseville Area Schools (ISD #623)

Presented by:  
CliftonLarsonAllen  
Michelle Hoffman, Principal

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

# Audit Results Year Ended 6/30/21

## Audit Opinion

- Intending to issue what is known as a “clean” or unmodified audit report.

## Yellow Book Compliance

- No compliance issues noted

## Internal Controls – Material Weaknesses

- Prior Period Restatement – LTFM Levy adjustment
- CRF program expenditure adjustment
- Food service meal claims errors



# Audit Results Year Ended 6/30/21

## Single Audit

- Education Stabilization Fund, Coronavirus Relief Fund, Coronavirus Relief Fund and Child and Adult and Care Food Programs.
- Currently no findings

## MN Legal Compliance

- Two Compliance items noted, one regarding the prompt payment of bills and one related to contracting and bidding.



# Governmental funds Balance Sheets

	Major Funds			Major Funds		Total Governmental Funds	
	General	Food Service	Community Service	Capital Projects	Debt Service	2021	2020
<b>ASSETS</b>							
Cash and Investments	\$ 7,724,510	\$ 982,650	\$ 363,497	\$ 14,100,232	\$ 8,424,043	\$ 31,594,932	\$ 97,061,781
Cash with Fiscal Agent	-	-	-	12,793,664	-	12,793,664	20,500
Receivables:							
Current Property Taxes	14,374,483	-	553,488	-	7,476,931	22,404,902	22,534,529
Delinquent Property Taxes	338,040	-	13,388	-	153,217	504,645	532,327
Accounts and Interest Receivable	161,371	11,878	58,617	137,121	-	368,987	502,970
Due from Other Minnesota School Districts	17,325	88,175	610,013	-	-	715,513	513,342
Due from Minnesota Department of Education	7,262,783	62	323,830	-	8,960	7,595,635	8,530,265
Due from Federal through Minnesota Department of Education	2,424,731	891,830	484,932	-	-	3,801,493	1,956,696
Due from Other Governmental Units	412,895	-	42,123	-	-	455,018	757,512
Due from Other Funds	835,777	11,603	64,437	-	-	911,817	929,665
Inventory	11,542	45,647	-	-	-	57,189	87,847
Prepays	579,875	12,906	12,870	-	-	605,651	626,884
<b>Total Assets</b>	<b>\$ 34,143,332</b>	<b>\$ 2,044,751</b>	<b>\$ 2,527,195</b>	<b>\$ 27,031,017</b>	<b>\$ 16,063,151</b>	<b>\$ 81,809,446</b>	<b>\$ 134,054,318</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>							
<b>Liabilities:</b>							
Salaries and Compensated Absences Payable	\$ 271,013	\$ 36,473	\$ 108,854	\$ -	\$ -	\$ 416,340	\$ 314,390
Payroll Deductions and Employer Contributions Payable	(2,633)	649	(1,010)	-	-	(2,994)	(1,273)
Accounts and Contracts Payable	1,431,600	52,639	65,251	6,682,206	-	8,231,696	21,962,777
Due to Other Governmental Units	529,938	-	12,011	-	-	541,949	749,553
Due to Other Funds	-	-	-	177,794	-	177,794	129,033
Unearned Revenue	775,531	150,405	65,760	-	-	991,696	1,174,790
<b>Total Liabilities</b>	<b>3,005,449</b>	<b>240,166</b>	<b>250,866</b>	<b>6,860,000</b>	<b>-</b>	<b>10,356,481</b>	<b>24,329,270</b>
<b>Deferred Inflows of Resources:</b>							
Unavailable Revenue - Property Taxes Levied for Subsequent Year	22,899,796	-	1,015,454	-	13,717,366	37,632,616	36,477,917
Unavailable Revenue - Delinquent Property Taxes	410,837	-	16,095	-	190,280	617,212	495,460
<b>Total Deferred Inflows of Resources</b>	<b>23,310,633</b>	<b>-</b>	<b>1,031,549</b>	<b>-</b>	<b>13,907,646</b>	<b>38,249,828</b>	<b>36,973,377</b>
<b>Fund Balance:</b>							
<b>Nonspendable:</b>							
Inventory	11,542	45,647	-	-	-	57,189	87,847
Prepays	579,875	12,906	12,870	-	-	605,651	626,884
<b>Restricted for:</b>							
Operating Capital	1,069,998	-	-	-	-	1,069,998	1,563,475
Community Education	-	-	20,510	-	-	20,510	-
Early Childhood and Family Education	-	-	308,567	-	-	308,567	190,710
School Readiness	-	-	145,173	-	-	145,173	57,383
Adult Basic Education	-	-	410,803	-	-	410,803	316,570
Long Term Facilities Maintenance	-	-	-	2,000,202	-	2,000,202	6,847,680
Restricted for Other Purposes	-	1,746,032	346,857	24,036,194	2,155,505	28,284,588	73,842,150
Unassigned	6,165,835	-	-	(5,865,379)	-	300,456	(10,781,028)
<b>Total Fund Balance</b>	<b>7,827,250</b>	<b>1,804,585</b>	<b>1,244,780</b>	<b>20,171,017</b>	<b>2,155,505</b>	<b>33,203,137</b>	<b>72,751,671</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 34,143,332</b>	<b>\$ 2,044,751</b>	<b>\$ 2,527,195</b>	<b>\$ 27,031,017</b>	<b>\$ 16,063,151</b>	<b>\$ 81,809,446</b>	<b>\$ 134,054,318</b>



# General Fund

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 19,555,499	\$ 19,659,769	\$ 26,281,211	\$ 6,621,442
Earnings and Investments	5,000	5,000	11,085	6,085
Other	1,647,000	1,021,629	1,755,074	733,445
State Sources	81,735,595	80,340,379	79,292,664	(1,047,715)
Federal Sources	3,953,959	6,151,924	6,265,862	113,938
Total Revenues	<u>106,897,053</u>	<u>107,178,701</u>	<u>113,605,896</u>	<u>6,427,195</u>
<b>EXPENDITURES</b>				
Current:				
Administration	5,158,572	5,066,770	5,224,686	157,916
District Support Services	4,309,210	4,541,691	4,651,153	109,462
Elementary and Secondary Regular Instruction	43,722,186	44,094,625	43,592,426	(502,199)
Vocational Education Instruction	2,127,044	2,121,830	1,897,445	(224,385)
Special Education Instruction	22,413,616	22,274,915	21,372,548	(902,367)
Community Education and Services	13,000	13,000	12,468	(532)
Instructional Support Services	9,984,045	11,323,719	10,540,032	(783,687)
Pupil Support Services	10,445,504	10,457,302	9,338,604	(1,118,698)
Sites and Buildings	6,966,738	7,272,557	9,310,618	2,038,061
Fiscal and Other Fixed Cost Programs	320,000	684,000	453,063	(230,937)
Capital Outlay	1,625,886	1,663,832	5,110,662	3,446,830
Total Expenditures	<u>107,085,801</u>	<u>109,514,241</u>	<u>111,503,705</u>	<u>1,989,464</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(188,748)	(2,335,540)	2,102,191	4,437,731
<b>OTHER FINANCING SOURCES</b>				
Sale of Real Property	-	-	23,852	23,852
Sale of Equipment	-	-	1,500	1,500
Insurance Recovery	-	-	59,152	59,152
Transfers Out	-	-	(1,091,258)	(1,091,258)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(1,006,754)</u>	<u>(1,006,754)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (188,748)</u>	<u>\$ (2,335,540)</u>	1,095,437	<u>\$ 3,430,977</u>
<b>FUND BALANCE</b>				
Beginning of Year			8,850,936	
Prior Period Restatement			(2,119,123)	
Beginning of Year - As Restated			<u>6,731,813</u>	
End of Year			<u>\$ 7,827,250</u>	



# Food Service Fund

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Other - Primarily Meal Sales	\$ 1,481,990	\$ 1,481,990	\$ 195,381	\$ (1,286,609)
State Sources	309,320	309,320	50,256	(259,064)
Federal Sources	3,149,070	3,149,070	6,028,539	2,879,469
Total Revenues	<u>4,940,380</u>	<u>4,940,380</u>	<u>6,274,176</u>	<u>1,333,796</u>
<b>EXPENDITURES</b>				
Current:				
Food Service	4,815,755	4,815,755	4,694,952	(120,803)
Capital Outlay	60,000	60,000	154,560	94,560
Total Expenditures	<u>4,875,755</u>	<u>4,875,755</u>	<u>4,849,512</u>	<u>(26,243)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 64,625</u>	<u>\$ 64,625</u>	1,424,664	<u>\$ 1,360,039</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>379,921</u>	
End of Year			<u>\$ 1,804,585</u>	



# Community Service Fund

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 979,114	\$ 979,090	\$ 959,399	\$ (19,691)
Other - Primarily Tuition and Fees	5,376,801	3,143,020	3,485,933	342,913
State Sources	819,955	781,128	1,105,449	324,321
Federal Sources	683,315	1,875,234	1,911,187	35,953
Total Revenues	<u>7,859,185</u>	<u>6,778,472</u>	<u>7,461,968</u>	<u>683,496</u>
<b>EXPENDITURES</b>				
Current:				
Community Service	8,209,880	7,009,926	6,925,034	(84,892)
Capital Outlay	70,850	81,277	38,692	(42,585)
Total Expenditures	<u>8,280,730</u>	<u>7,091,203</u>	<u>6,963,726</u>	<u>(127,477)</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(421,545)	(312,731)	498,242	810,973
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Equipment	-	5,995	5,995	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (421,545)</u>	<u>\$ (306,736)</u>	504,237	<u>\$ 810,973</u>
<b>FUND BALANCE</b>				
Beginning of Year			740,543	
End of Year			<u>\$ 1,244,780</u>	

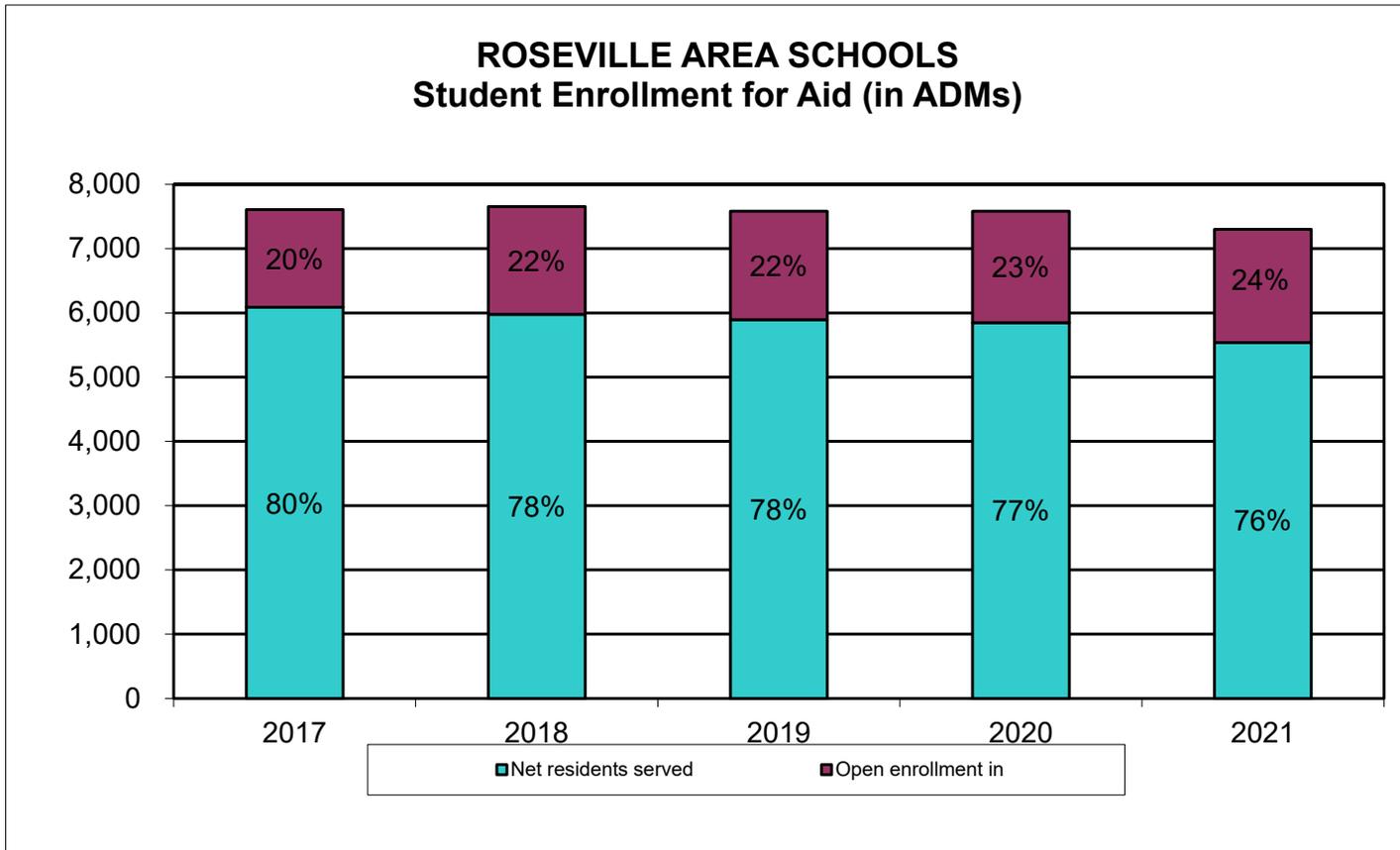


# Debt Service Fund

	2021			Over (Under) Final Budget	2020
	Final Budgeted Amounts	Regular Debt Service	Actual OPEB Debt Service		Total Actual Amounts
<b>REVENUES</b>					
Local Sources:					
Property Taxes	\$ 12,900,034	\$ 11,918,017	\$ 893,048	\$ 12,811,065	\$ 12,471,621
Earnings and Investments	-	-	-	-	29,637
State Sources	-	89,604	-	89,604	30,208
Total Revenues	<u>12,900,034</u>	<u>12,007,621</u>	<u>893,048</u>	<u>12,900,669</u>	<u>12,531,466</u>
<b>EXPENDITURES</b>					
Debt Service:					
Bond Principal	5,728,590	5,045,000	405,000	5,450,000	5,245,000
Bond Interest	6,930,813	6,511,024	506,913	7,017,937	6,957,663
Paying Agent Fees and Other	7,500	6,415	-	6,415	83,751
Total Expenditures	<u>12,666,903</u>	<u>11,562,439</u>	<u>911,913</u>	<u>12,474,352</u>	<u>12,286,414</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	233,131	445,182	(18,865)	426,317	245,052
<b>OTHER FINANCING SOURCES (USED)</b>					
Sale of Bonds	-	-	-	-	6,610,000
Bond Premium	-	-	-	-	636,594
Payment to Refunded Bond Escrow Agent	-	-	-	-	(7,195,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,594</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 233,131</u>	445,182	(18,865)	426,317	<u>\$ 193,186</u>
<b>FUND BALANCE</b>					
Beginning of Year		1,514,555	214,633	1,729,188	1,432,542
End of Year		<u>\$ 1,959,737</u>	<u>\$ 195,768</u>	<u>\$ 2,155,505</u>	<u>\$ 1,729,188</u>



# Student Enrollment – in ADMs



	2017	2018	2019	2020	2021
Total Residents	7,062.93	6,966.81	6,993.72	7,049.09	6,829.86
Charter Enrollment Out	(484.14)	(495.18)	(559.44)	(668.98)	(699.68)
Open Enrollment Out	(491.56)	(493.11)	(540.40)	(531.38)	(592.06)
Net Residents Served	6,087.23	5,978.52	5,893.88	5,848.73	5,538.12
Open Enrollment In	1,519.57	1,672.99	1,686.38	1,731.13	1,761.26
Net ADM Served	7,606.80	7,651.51	7,580.26	7,579.86	7,299.38
Net Pupil Units Served	8,298.21	8,347.77	8,274.79	8,278.21	7,981.72
Net Residents Served %	80%	78%	78%	77%	76%
Open Enrollment In %	20%	22%	22%	23%	24%



# Questions and Feedback

- We welcome any questions pertaining to the audit, Governance Communication Letter, Internal Control Communication or other matters related to the engagement.
- We appreciate the opportunity to serve as the auditors for Roseville Area Schools and welcome any feedback relative to our performance.



# Thank You!

**Michelle Hoffman**  
**Principal**

**612.397.3269**

**[Michelle.hoffman@CLAconnect.com](mailto:Michelle.hoffman@CLAconnect.com)**



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# Roseville Area Schools

*Quality Teaching & Learning for All...Equity in All We Do*

Agenda Item: 6b

Agenda Topic: Early Childhood Program Report  
Meeting Date: January 25, 2022  
Contact Person: Cyndi Arneson, Jolene Moore and Tamy Reese

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## Background:

Cyndi Arneson, director of community education; Jolene Moore, assistant director of student services; and Tamy Reese, early childhood program manager, will provide updates on 2021-22 Early Childhood programming.

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## Recommendation:

Action Required

Informational – No Board Action Requested



**Roseville Area Schools**

*Quality Teaching & Learning for All...Equity in All We Do*

**Early Childhood  
Departments**  
*January 25, 2022*

# 2021-2022 Program Updates

**ECFE**

**Pre-K**

**Early  
Childhood  
Screening**

**ECSE**

# READY FOR SCHOOL SUCCESS: *Closing the Opportunity Gap*

Supporting families during the early learning years and preparing our youngest learners for school success.

BIRTH-2 YEARS

3 YEARS

4 YEARS

5 YEARS

EARLY CHILDHOOD FAMILY EDUCATION (ECFE)

EARLY CHILDHOOD SPECIAL EDUCATION (ECSE)

EARLY  
CHILDHOOD  
SCREENING

PreK

UNIVERSAL  
ASSESSMENT

START  
KINDERGARTEN



# Goals of ECFE

- Provides support for a child's optimal physical, intellectual, social, and emotional development during the important first years of life
- Promotes informed, realistic attitudes and expectations about raising children
- Offers child development information and a variety of parenting techniques
- Provides support to parents in their efforts in raising children
- Helps create effective communication in families
- Provides information on resources available in the community

# ECFE

## Connecting with Families

- Park and Play
- Drop In and Play
- In-person and zoom class offerings
- Home visits
- Baby Showers
- Toy Lending Library



# Parenting Education Beyond Early Childhood

- Audience: Pre-K to Grade 3 parents
- Monthly parenting topic
  - Parenting tip for school newsletters
  - 3-5 minute parenting video with link in school newsletters
  - Create multilingual versions of parenting video
  - Parent Focus on the monthly topic (1 hour class offered monthly via Zoom or in-person)

# ECFE

## Connecting with Childcare

- Promote Early Childhood Screening
- Toy Lending Library
  - Curriculum materials
- Childcare Provider Training and Support

# Pre-K

The pre-K curriculum is a child-driven and hands-on philosophy that has children learning through play with academics embedded throughout the day. Using play, exploration and discovery as a way of learning enables children to develop confidence, creativity and lifelong critical thinking skills.



# Pre-K Theme Learning Goals

**Theme/Area of Study:** Community Building: What is a Community?

**Pre-K Shared Purpose:** We are a group of educators that meets regularly, shares expertise, and works collaboratively to improve teaching skills and the academic performance of students. We are thinking, affirming, and reflective people. We regularly examine who we are, and how our beliefs and systems impact the work (SEEDs of Learning, 2020).

**Theme Shared Purpose:** We are all part of a community. In our home, our school, everywhere we go, we all have responsibilities as part of a community. We will focus on our roles and the jobs of people who help.

**Overall theme goals. Through our learning we will...**

- Develop an understanding of what a community is (people who live and work together).
- Name some people who are in a community and where we find communities.
- Identify the jobs people do in communities.

**Essential questions:**

- What is a community?
- Who is in a community?
- How do people help in a community?

# Pre-K Theme Learning Goals

## "Big 5" literacy skills

- Oral language conversation and comprehension
- Book and print concepts
- Vocabulary and meaning
- Phonological memory and awareness: Syllables, Rhyming, Alliteration, Letter sounds
- Alphabetic knowledge: Visual discrimination

**Repeated Read Aloud:** *Good People Everywhere* - Lynea Gillen

## **Repeated Read Aloud vocabulary words:**

storms, eager, seeds, orange, grocery store, lonely, millions, carpenters, cooks, hearts, neighbor, arms, communities

**Journal Prompt:** Show how we live in our community.

**Social Justice Focus:** Identity 3 ID.K-2.3: I know that all my group identities are a part of me - but that I am always ALL me. Diversity 6 DI.K-2.6: I like being around people who are like me and different than me, and I can be friendly to everyone. (Learning for Justice)

**Social Justice Book:** *I'm New Here* - Anne Sibley O'Brien

## **Vocabulary Words:**

community, mistake, tremble, language, between, twists, stumbles, stars, scribbles, patterns, confused, alone

# Pre-K Assessments

- Work Sampling
- My IGDIs: Individual Growth & Development Indicators

## 2021 END OF YEAR DATA

Assessment	Benchmark score	% Pre-K students meeting benchmark
Vocabulary, Oral Language	11	32%
Rhyming, Phonological Awareness	13	34%
Number Naming Fluency	12	49%

# Pre-K

## Connecting with students and parents

- Beginning of the year “meet the teacher” at a community park, home (driveway or yard) or Zoom
- Site Tours
  - Early Childhood Center at Harambee, Parkview and Anjétu Téča
- Individual family outreach during distance learning
- Conferences (February 22 - March 11)

# Early Childhood Screening

## Connecting families with the district

- Screen at 3
- Identifies potential health or developmental concerns in young children who may benefit from further health assessment, diagnostic assessment or educational evaluation
- 455 children screened in 2020-2021
- 102 referrals

# Early Childhood Special Education

Services to children with disabilities  
Birth to Kindergarten

## Birth through Two

- Early intervention
- Service to infants, toddlers and families
- Services in homes or daycares
- Year-round service required
- Individual Family Service Plans (IFSP)

## Three to Five

- Educational need
- Service to the child, exclusively
- Services in least restrictive environment
- School year services
- Individual Education Plans (IEP)

# Referral Process

## Referral Sources

- Parents/Families
- Day Care Providers
- Physicians/Medical Facilities
- Public Health
- Therapists
- Social Services
- School/EC Screening

**MN Help Me Grow**

**Early Childhood Referral  
and Intake**

## Roseville ECSE Team

- Meets with family
- Determines next steps for evaluation

# Referrals 2018-2021

## Birth through Two

- 2018-2019 = 179
- 2019-2020 = 146
- 2020-2021 = 129

## Three to Five

- 2018-2019 = 138
- 2019-2020 = 142
- 2020-2021 = 150

# July 2021-December 2021

Birth through Two = 91

Three to Five = 100

# Staff and Services B-5

## Five Developmental Areas

- Cognitive
- Communication
- Social Emotional
- Motor
- Adaptive (Functional)

## Staff

- ECSE Teachers/DHH, BVI, OHD Teachers
- Speech-Language Pathologists
- Occupational and Physical Therapists
- Paraprofessionals
- Psychologist/Social Worker

Enrollment as of  
January 6, 2022

- B-2 = 46
- 3-5 = 118

# Evidence Based Practices

## **Collaborative Teams - ATPPS**

- Meet weekly
- Team goals and individual growth areas
- Anti-racist development reflections
- Aligned with school improvement plan

## **Culturally Responsive Practices**

- Classroom instruction
- Meetings with families
- Home visits
- Family engagement
- Routines based intervention

## **Social-Emotional Learning**

- Pyramid Innovation
- Second Step
- Common expectations
- Direct instruction

## **Collaboration**

- Transition at age three
- Co-teaching with PreK
- Inclusive services in PreK and community daycares
- Cultural liaisons
- Oral language interpreters
- Parents

# Assessment and Accountability

## Foundation

- Early Childhood Indicators of Progress (MN Standards)

## Ongoing Assessment - KEP Approved Tools

- Teaching Strategies Gold in 3-5
- Hawaii Early Learning Profile in B-2
- Three checkpoints per year
- Documentation collected on regular basis
- Not intended to be “point in time” assessment
- Align with common formative assessments
- Used to inform instruction

## Child Outcomes Ratings

- Assessment data reported to MDE three times per year
- MDE collects and calculates Child Outcome Rates
- Reported to OSEP at entry to and exit from ECSE

# ECSE Collective Commitments

## EARLY CHILDHOOD SPECIAL EDUCATION

We collaborate in order to share resources, talents and strengths so all children can grow.

We are competent, flexible, kind and positive.

Our compassion, empathy and love for all students and families shines through in everything we do.

We are authentic educators who value humor, creativity, enthusiasm and open-mindedness.

We are honest, reliable and present.

We are understanding, open-minded and dedicated to our work with students, families and co-workers.

Because we are dedicated to children and families, we will challenge and push ourselves and each other to use equitable and culturally relevant practices in our work.

**Every Child Every Day**



# Roseville Area Schools Early Childhood



**Be Safe**

- Eyes watching
- Ears listening
- Walk the way
- Ask for help

**Be Kind**

- Body calm
- Play together
- Take turns
- Trade

**Be Responsible**

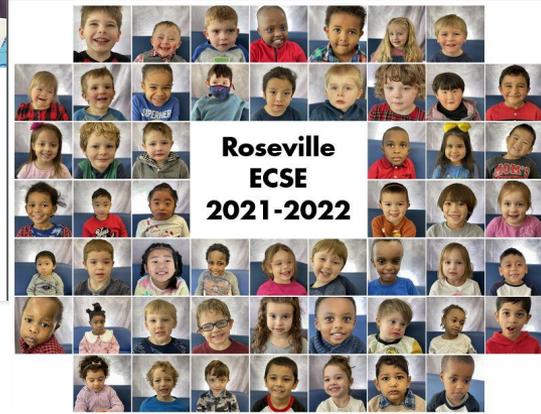
- Voices quiet
- Follow directions
- Take care of toys
- Clean up



**ECSE Choice Board**

Remember to choose at least 3 from this board and place a ✓ in the box when complete. Show your completed board with your child's teacher at the end of the day.

Math/Measurement	Language & Literacy	Math	Fine Motor/Handwriting	Social/Emotional/Learning
<input type="checkbox"/> Counting objects to 10	<input type="checkbox"/> Use and hear words beginning with 'r'	<input type="checkbox"/> Circle numbers 1-10	<input type="checkbox"/> Use scissors to cut out shapes	<input type="checkbox"/> Follow simple directions
<input type="checkbox"/> Identify shapes (circle, square, triangle, rectangle)	<input type="checkbox"/> Listen and hear words beginning with 't'	<input type="checkbox"/> Match numbers to objects	<input type="checkbox"/> Use glue to stick things together	<input type="checkbox"/> Share toys with others
<input type="checkbox"/> Measure objects (length, width, height)	<input type="checkbox"/> Hear and hear words beginning with 'l'	<input type="checkbox"/> Sort objects by color	<input type="checkbox"/> Use a hole punch	<input type="checkbox"/> Take turns with others
<input type="checkbox"/> Identify colors (red, blue, green, yellow, orange)	<input type="checkbox"/> Hear and hear words beginning with 'e'	<input type="checkbox"/> Count objects (1-10)	<input type="checkbox"/> Use a stapler	<input type="checkbox"/> Follow simple directions
<input type="checkbox"/> Compare objects (longer, shorter, taller, shorter)	<input type="checkbox"/> Hear and hear words beginning with 'o'	<input type="checkbox"/> Identify shapes (circle, square, triangle, rectangle)	<input type="checkbox"/> Use a stapler	<input type="checkbox"/> Follow simple directions
<input type="checkbox"/> Classify objects (color, shape, size)	<input type="checkbox"/> Hear and hear words beginning with 'i'	<input type="checkbox"/> Count objects (1-10)	<input type="checkbox"/> Use a stapler	<input type="checkbox"/> Follow simple directions
<input type="checkbox"/> Measure objects (length, width, height)	<input type="checkbox"/> Hear and hear words beginning with 'u'	<input type="checkbox"/> Identify shapes (circle, square, triangle, rectangle)	<input type="checkbox"/> Use a stapler	<input type="checkbox"/> Follow simple directions
<input type="checkbox"/> Compare objects (longer, shorter, taller, shorter)	<input type="checkbox"/> Hear and hear words beginning with 'a'	<input type="checkbox"/> Count objects (1-10)	<input type="checkbox"/> Use a stapler	<input type="checkbox"/> Follow simple directions
<input type="checkbox"/> Classify objects (color, shape, size)	<input type="checkbox"/> Hear and hear words beginning with 'o'	<input type="checkbox"/> Identify shapes (circle, square, triangle, rectangle)	<input type="checkbox"/> Use a stapler	<input type="checkbox"/> Follow simple directions



**Questions?**





# Roseville Area Schools

*Quality Teaching & Learning for All...Equity in All We Do*

Agenda Item: 6c

Agenda Topic: Program Participation Report  
Meeting Date: January 25, 2022  
Contact Person: Jake Von De Linde

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## Background:

Jake Von De Linde, director of student achievement; Trina Hira, coordinator of advanced academics and talent development; Melissa Sonnek, assistant superintendent; Andrea Schmidt, activities director; and Niceta Thomas, director of student services, will report on student participation in programming including special education, advanced academics and talent development, and activities and athletics.

---

## Recommendation:

Action Required

Informational – No Board Action Requested



**Roseville Area Schools**

*Quality Teaching & Learning for All...Equity in All We Do*

# **Program Participation**

*January 25, 2022*

# Strategic Plan Areas

Improve learning for students of color, American Indian students, English learners, students receiving special education services, and pre-kindergarten learners

- **Strengthen relationships between staff and students of color and American Indian students**
- **Increase staff expectations for students of color and American Indian students**
- Provide a safe, challenging, and equitable learning environment
- Align special education instruction, curriculum, and assessments to district wide standards and evidence-based practices

Strengthen support for the social and emotional development of students

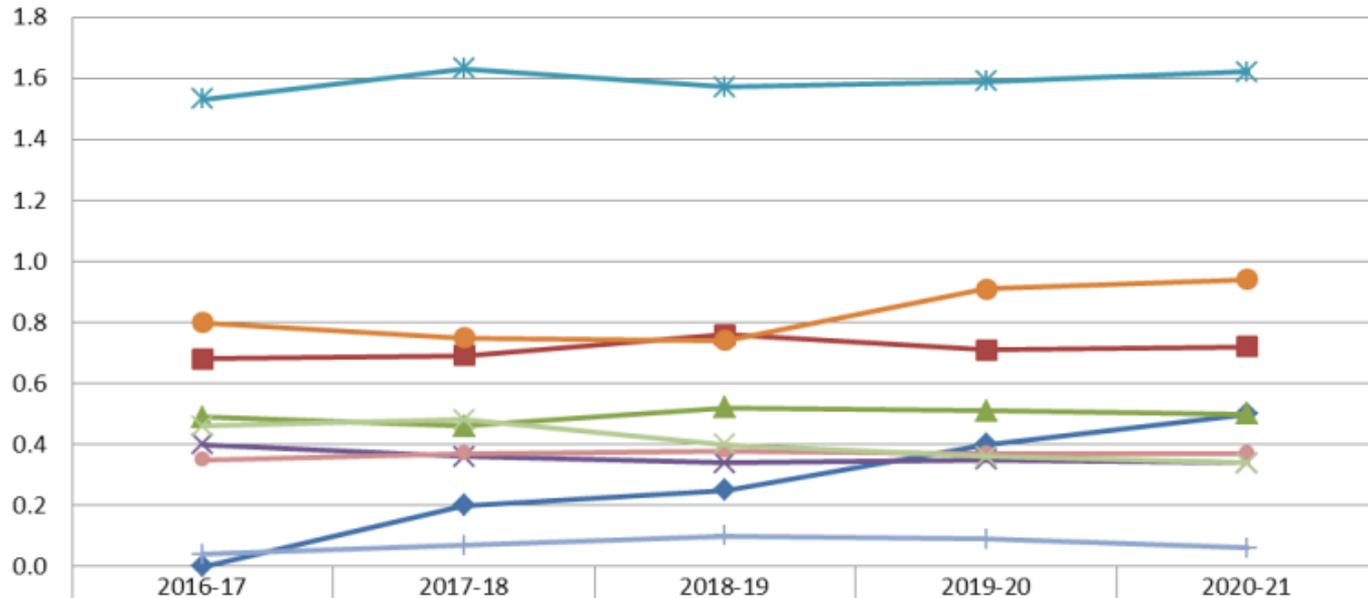
- **Enhance staff expertise to better meet the social and emotional needs of all students**
- **Improve transitions from Pre-K to elementary, elementary to middle level, middle level to high school, and high school to career and college for all students**

- **Advanced Academics and Talent Development**
  - **Activities & Athletics**
  - **Special Education**
- 
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# Advanced Academics and Talent Development

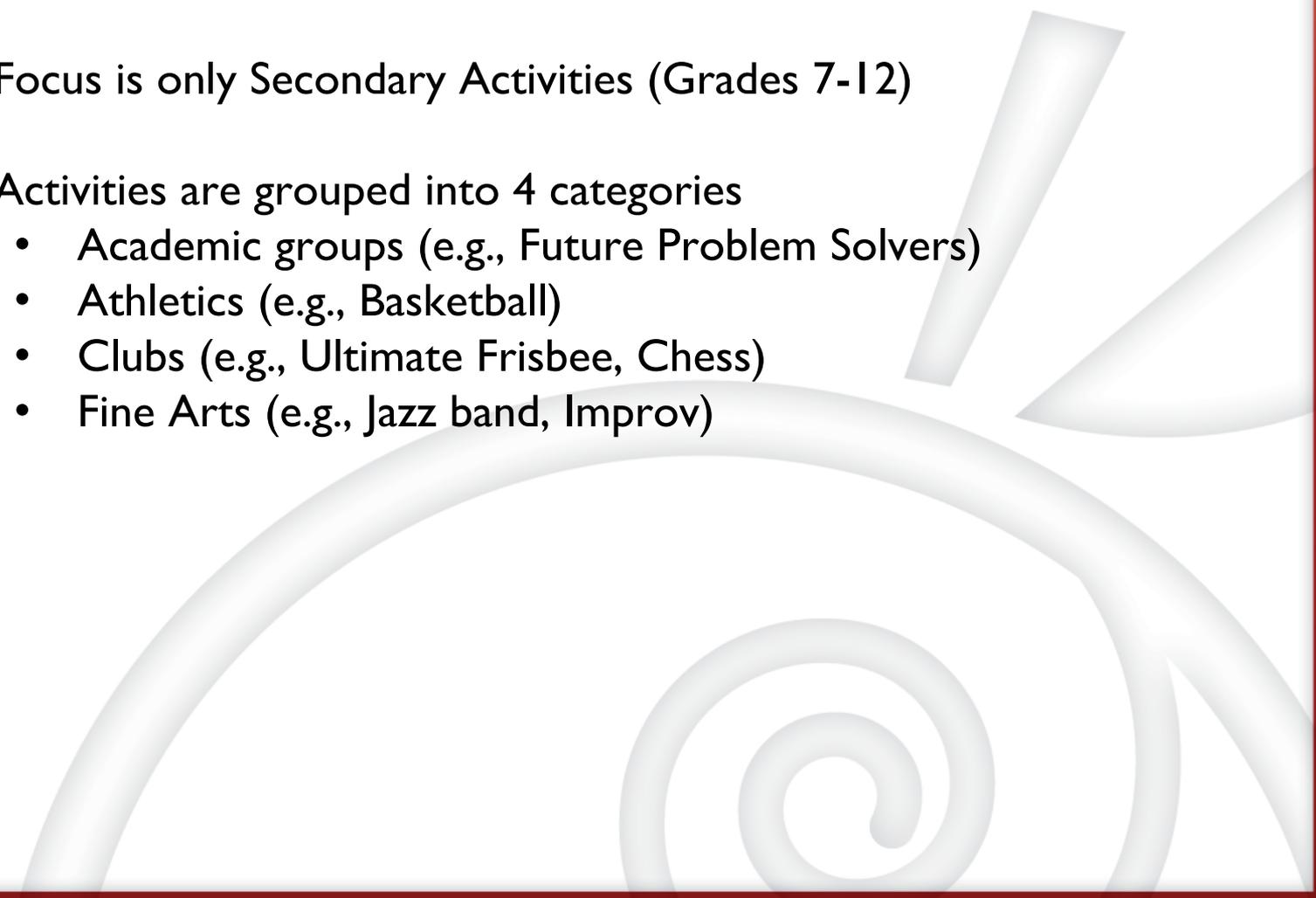
- The following data represents formally identified students in grades 3-12
- K-2 students are considered informally identified for the Advanced Academics and Talent Development program and are not included
- A representative amount is considered 1.0, this proportion is used to uncover over/underrepresentation by student groups

# Over/Under-representation in Identification of Advanced Academics and Talent Development



◆ American Indian/Native American	0.0	0.2	0.3	0.4	0.5
■ Asian	0.7	0.7	0.8	0.7	0.7
▲ Hispanic	0.5	0.5	0.5	0.5	0.5
✕ Black	0.4	0.4	0.3	0.4	0.3
✱ White	1.5	1.6	1.6	1.6	1.6
● Multiracial	0.8	0.8	0.7	0.9	0.9
+ EL	0.0	0.1	0.1	0.1	0.1
● FRP	0.4	0.4	0.4	0.4	0.4
✕ SPED	0.5	0.5	0.4	0.4	0.3

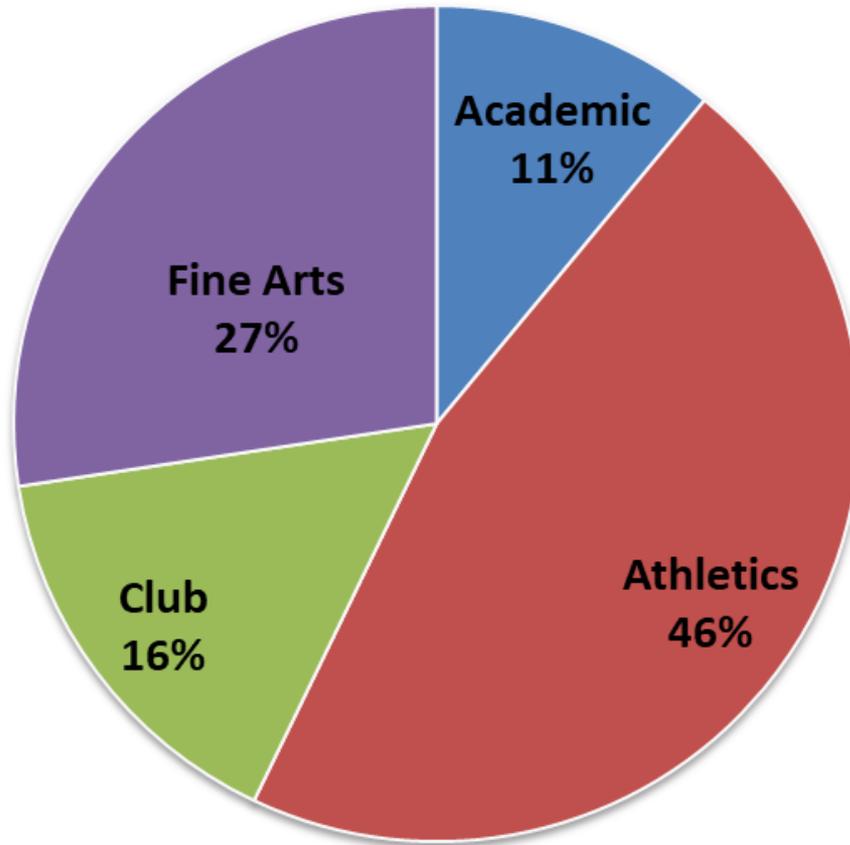
# Activities

- Focus is only Secondary Activities (Grades 7-12)
  - Activities are grouped into 4 categories
    - Academic groups (e.g., Future Problem Solvers)
    - Athletics (e.g., Basketball)
    - Clubs (e.g., Ultimate Frisbee, Chess)
    - Fine Arts (e.g., Jazz band, Improv)
- 
- A decorative graphic in the bottom right corner of the slide. It features a large, light gray, semi-circular arc that curves upwards from the bottom left towards the right. To the right of this arc, there are several light gray, triangular shapes pointing upwards and to the right, resembling sun rays. Below the main arc, there is a smaller, light gray spiral that starts from the bottom right and moves towards the center.

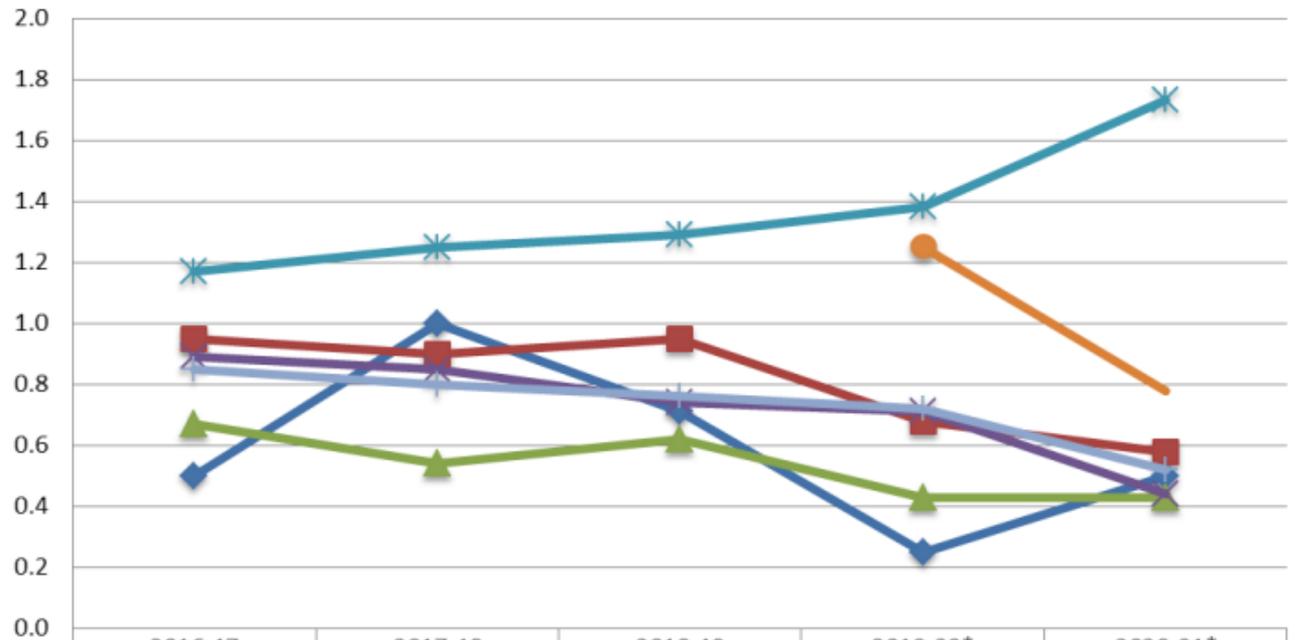
## Secondary Activities



## Secondary Activities Category Summary



## Over/Under-representation in Activities

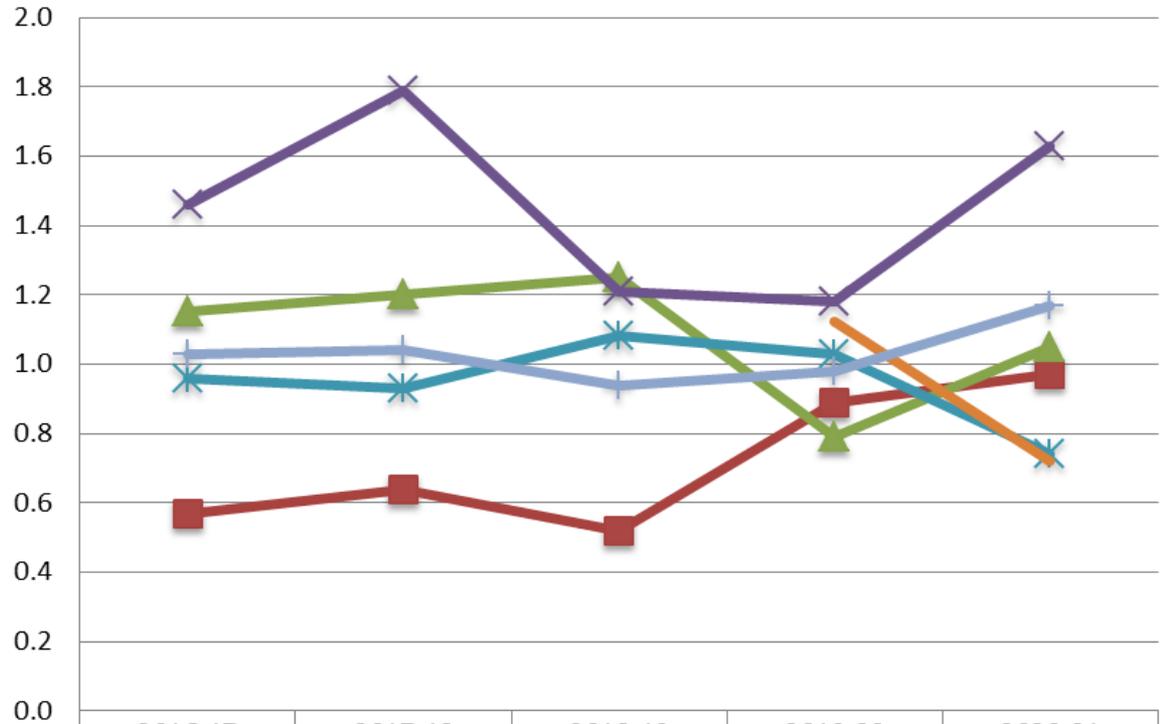


	2016-17	2017-18	2018-19	2019-20*	2020-21*
American Indian/Native American	0.5	1.0	0.7	0.3	0.5
Asian	1.0	0.9	1.0	0.7	0.58
Hispanic	0.7	0.5	0.6	0.4	0.43
Black	0.9	0.9	0.7	0.7	0.44
White	1.2	1.3	1.3	1.4	1.73
Multiracial				1.3	0.78
All Students of Color	0.9	0.8	0.8	0.7	0.52

# Initial Referrals for Special Education Evaluation

- Initial referrals are students who have met initial criteria to be evaluated for special education
  - Students may or may not qualify for specialized services/instruction based on this evaluation
  - Students may or may not be evaluated based on the initial referral (continued intervention plan)
- The following data is monitored to determine over/underrepresentation of student groups

## Over/Under-representation in Special Education Referrals

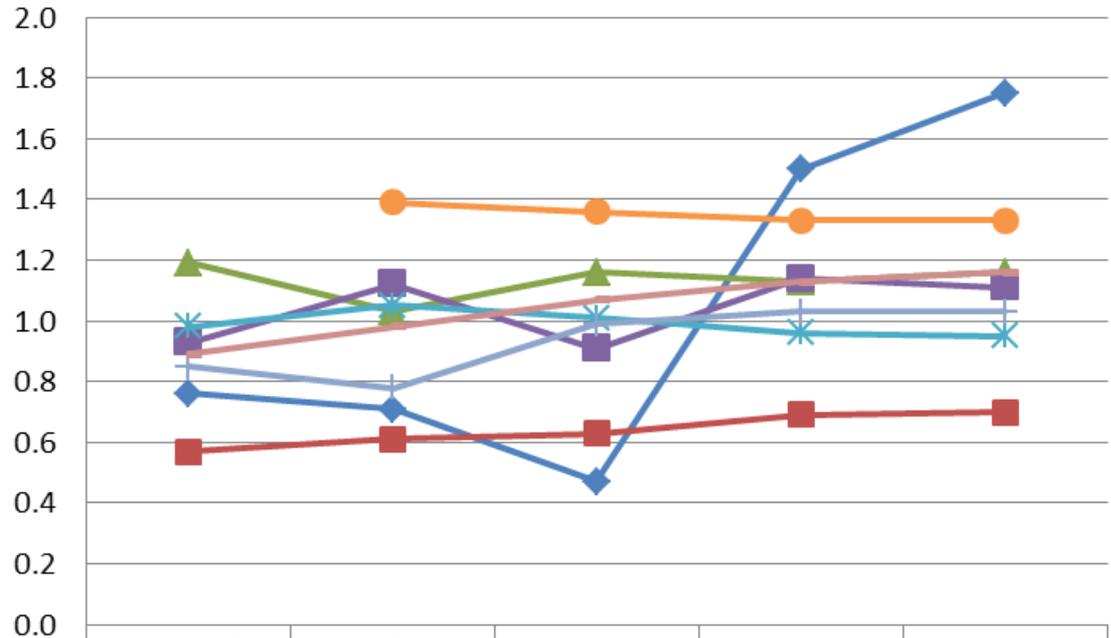


	2016-17	2017-18	2018-19	2019-20	2020-21
American Indian/Native American					
Asian	0.6	0.6	0.5	0.9	1.0
Hispanic	1.2	1.2	1.3	0.8	1.1
Black	1.5	1.8	1.2	1.2	1.6
White	1.0	0.9	1.1	1.0	0.7
Multiracial				1.1	0.7
All Students of Color	1.0	1.0	0.9	1.0	1.2

# Participation of Students Served in Special Education

- The following data represents students who are served in special education and are currently receiving specialized instruction or services.
- This differs from the previous slides as the students represented in this data set are students who have been referred, qualified for, and are currently served in special education

## Over/Under-representation in Special Education Participation



	2016-17	2017-18	2018-19	2019-20	2020-21
◆ American Indian/Native American	0.8	0.7	0.5	1.5	1.8
■ Asian	0.6	0.6	0.6	0.7	0.7
▲ Hispanic	1.2	1.0	1.2	1.1	1.2
■ Black	0.9	1.1	0.9	1.1	1.1
* White	1.0	1.1	1.0	1.0	1.0
● Multiracial		1.4	1.4	1.3	1.3
+ All Students of Color	0.9	0.8	1.0	1.0	1.0
■ EL	0.9	1.0	1.1	1.1	1.2

# Questions/Discussion

The slide features a white background with a red border. In the center, the text "Questions/Discussion" is written in a bold, black, sans-serif font. To the right of the text, a white arrow points towards it. Below the text, a white spiral graphic starts from the bottom center and moves outwards and upwards, partially overlapping the text.



# Roseville Area Schools

*Quality Teaching & Learning for All...Equity in All We Do*

Agenda Item: 7a

Agenda Topic: 2021-2022 Mid-Year Budget Revisions  
Meeting Date: January 25, 2022  
Contact Person: Shari Thompson

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## Background:

The preliminary budget was developed last spring assuming many of the factors that drive expenses and revenues, including funding levels, enrollment and staffing. While enrollment numbers typically fluctuate slightly from preliminary to revised budget, the ongoing pandemic continues to have an impact on our enrollment, especially at the elementary level, with enrollment at approximately 215 students less than projected.

In addition, we now know more about the federal CARES funding and additional expenses related to the pandemic and the impact on our operational budget. On the expenditure side, our largest expense, staff salary and benefit costs including those for new hires, have been determined.

Attached is a summary of the revisions by fund, including the general and community services funds.

Director of Business Services Shari Thompson will review the proposed revisions at the meeting.

---

## Recommendation:

It is recommended that the board approve the revised 2021-2022 budget as presented.

XX Action Required

\_\_\_\_\_ Informational – No Board Action Requested

**FISCAL YEAR 2021-2022 BUDGET ADJUSTMENT**

February 8, 2022

#1

	<b>General Fund</b>	
	<u>(not incl. LTFM &amp; Capital)</u>	
<b>Beginning Fund Balance</b>	<b>\$</b>	<b><u>8,998,221</u></b>
 <b>REVENUE</b>		
FY 22 Board approved preliminary budget	\$	105,764,087
Enrollment Increase (Decrease)	\$	(2,026,508)
Adjustments to Funding Formula MN Legislature	\$	1,166,852
CARES - FIN 150 Summer Suppl	\$	341,671
CARES - FIN 155 ESSER II	\$	1,006,956
CARES - Fin 159 Homeless Youth	\$	50,874
CARES - Fin 160 ESSER III	\$	85,380
CARES - Fin 161 ESSER III	\$	708,079
CARES - FIN 163 ESSER II Summer	\$	74,160
CARES - FIN 170 COVID Testing	\$	411,635
Other	\$	555,926
SUBTOTAL - changes including budget revisions	\$	<b>2,375,025</b>
 <b>REVISED REVENUE</b>	 <b>\$</b>	 <b><u>108,139,112</u></b>
 <b>EXPENDITURES</b>		
FY 22 Board approved preliminary budget	\$	107,339,630
Salaries and Benefits	\$	1,175,132
COVID Testing Grant Expenses	\$	411,635
SUBTOTAL - changes including budget revisions	\$	1,586,767
 <b>REVISED EXPENDITURES</b>	 <b>\$</b>	 <b><u>108,926,397</u></b>
 <b>DIFFERENCE - Revenue over (under) expense</b>	 <b>\$</b>	 <b>(787,285)</b>
 <b>Revised Fund Balance</b>	 <b>\$</b>	 <b><u>8,210,936</u></b>



# Roseville Area Schools

*Quality Teaching & Learning for All...Equity in All We Do*

Agenda Item: 7b

Agenda Topic: 2022-2023 Budget Parameters and Timeline  
Meeting Date: January 25, 2022  
Contact Person: Shari Thompson

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## Background:

The 2022-2023 budget parameters and timeline have been prepared in accordance with the annual budget process. The budget parameters have been developed to maximize learning and focus resources on equity and quality education for all students. The board had the opportunity to review and discuss the documents during the January 11 study session.

Director of Business Services Shari Thompson will review the budget parameters and development timeline.

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## Recommendation:

It is recommended that the school board approve the 2022-2023 budget parameters and timeline as presented.

XX Action Required      \_\_\_\_\_ Informational – No Board Action Requested

**ROSEVILLE AREA SCHOOLS**  
**PROPOSED GENERAL FUND BUDGET PARAMETERS**  
**2022-2023**  
**01/04/21**

The district is in the process of preparing its 2022-2023 budget. The district continues to be in unprecedented times with the ongoing pandemic and the budget is being prepared based on the data that we currently have. Parameters are general guidelines based on our best estimates with current information. Current budget planning assumptions are listed below. Should these parameters need to be adjusted during preliminary budget development, they will be brought back to the board for approval.

Board policy states *“the school district will strive to maintain a minimum unassigned general fund balance of 3 percent of the annual budget”*. Given this fiscal expectation, the school district is proactively planning to make appropriate adjustments, including any required reductions and shifts to reduce general fund expenditures in the 2021-22 budget, and presenting the board with a budget that at minimum, maintains the 3% target.

**Finance/Revenue Parameters**

The per-pupil basic general education formula allowance is currently \$6,728. The MN Legislature increased the formula allowance by 2% or \$135, for a total basic formula allowance of \$6,863 in 2022-2023.

Operating referendum revenue continues to be based on Adjusted Pupil Units (APU). Thanks to the support and generosity of the Roseville Area Schools community and resulting recent passage of an increased 10-year operating referendum levy, the operating levy revenue will increase by \$915 per pupil effective in FY23, generating approximately \$1,877 per APU. In addition, the district will continue to receive \$724 per APU in Local Option Revenue.

Levy revenue will be based on the 2021 Pay 2022-23 Certified Levy.

**Enrollment Parameters**

Enrollment will be projected using February 1, 2022, enrollment. Total enrollment as of January 3, 2022, is 7,189 students compared to the 7,406 students originally projected to attend in the current year. Enrollment will be monitored and adjusted through the spring as more information becomes available.

**Expenditure Budget Parameters**

Focus resources on equity and student achievement

Staffing adjustments will match enrollment changes and align with class size ranges for all sites.

Class size ranges will be reduced by 2 students at each of the current targets per grade in all grades 1-12. The following will be used for target section averages:

- Kindergarten – 22
- Grades 1-3 – 26
- Grades 4-6 – 31
- Grades 7-8 – 33
- Grades 9-12 – 34

Student support resources including those for social emotional learning and mental health supports will be added across the district.

The district is currently exploring the option of adding a Distance Learning Academy for the new school year. This could potentially be a full grade 1-6 program and supplemental offerings for grades 11 and 12.

Estimated salary settlements for upcoming contract negotiations will be included.

District contributions to medical insurance premiums are estimated to remain at the current negotiated level for all groups, unless included in negotiated settlement budget costs.

Dental, Life, and LTD insurance contributions are estimated to remain at the current budgeted level.

Outside contractor fees including transportation and contracted substitute teacher services rates will be examined to determine the estimated cost increase due to the employee shortages in these areas.

Utility costs will be based on multiple year average usage with consideration given to current rates (2-3% increase).

Federal CARES funds will be used to partially offset operating deficits as well as provide additional remedial and enrichment programming both inside and outside of the regular school day/year.

Federal program expenses will be equal to the program revenue.

Staff Development, Learning & Development, Safe Schools Levy, Health & Safety, Long-Term Facilities Maintenance (LTFM), Operating Capital and all other mandated reserve categories will be spent in compliance with statute.

### **Input**

The process to build the proposed 2022-2023 budget will include several opportunities for input from various sources including the following:

School Board – The first official action that begins the process of budget development was the approval of the payable 2022 tax levy, which occurred on December 14, 2021. The board also provides guidance and input to the budget development process by approving the 2021-22 revised budget, the 2022-23 proposed budget timeline, and discussion of these preliminary 2022-23 budget assumptions. 2022-23 budget updates will continue to be provided regularly at board meetings until the board adopts the Preliminary 2022-23 Budget on June 28, 2022.

Finance Advisory Committee – Committee membership includes community residents, the director of business services, superintendent, and board treasurer. The group meets quarterly to discuss and advise administration and the school board on economic and school finance issues and to build community trust in school district finances.

District Leadership - This group meets regularly and budget development is included on agendas.

Principals and Program Supervisors - Instructional leaders will provide input and shared decision making for budget adjustments, staffing and program needs.

Other stakeholder feedback – District administration is conducting ongoing feedback input sessions with various stakeholders including staff, students, families, and community members.

In addition to the budget presentations at regularly scheduled school board meetings, an annual budget hearing will be held prior to final adoption of the preliminary budget by the school board. The annual budget hearing is scheduled for May 24, 2022, at the District Center. This meeting will seek feedback in assessing budget recommendations.

**Roseville Area Schools – ISD 623  
Administrative Leadership  
2022-2023 Proposed Budget Planning Timeline**

<b>Date</b>	<b>Budget Event</b>	<b>Action</b>
<b>June 2021</b>	2021-2022 Budget Approved	Board Approval
<b>September 21, 2021</b>	Preliminary Levy set (Payable 2021; 2021-22 Revenue)	Board Approval
<b>November 2, 2021</b>	Community approves district's request to renew existing expiring operating levy and authorizes additional levy for 10 year period effective FY22-23 and expiring in FY31-32	District voters
<b>December 14, 2021</b>	Final Levy set (Payable 2021; 2021-22 Revenue) including additional voter approved authority	Board Approval
<b>January 24, 2022</b>	District Cabinet meeting – budget update, parameters and timeline	District Cabinet meeting
<b>January 25, 2022</b>	Review of 2021-22 revised general fund budget; Approve 2022-23 budget timeline and parameters.	Board meeting
<b>January 26, 2022</b>	Finance Advisory Committee – revised current year budget, 2022-23 budget parameters and timeline	Finance Advisory Committee
<b>February 22, 2022</b>	Budget update to School Board	School Board
<b>February 25, 2022</b>	Staffing allocations set for 2022-23	District Cabinet
<b>March 22, 2022</b>	Budget update to School Board as needed	Administrative report to School Board
<b>April 26, 2022</b>	Update the School Board on Budget development as needed	Administrative report to School Board
<b>May 24, 2022</b>	Prior to the regular School Board meeting, the district holds a public hearing to share the 2022-23 DRAFT general fund budget and collect any public comment	Administrative report to the public
<b>June 14, 2022</b>	Update the School Board on any changes made to budget	Administrative report to School Board
<b>June 28, 2022</b>	School Board formally adopts 2022-23 Budget	Board Approval



# Roseville Area Schools

*Quality Teaching & Learning for All...Equity in All We Do*

Agenda Item: 7c

Agenda Topic: Set Closed Session for February 8, 2022 to Consider Strategy for Labor Negotiations

Meeting Date: January 25, 2022

Contact Person: Superintendent Jenny Loeck

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## Background:

The school board will hold a closed session immediately following the school board work study session on Tuesday, February 8, 2022. The meeting will be closed as permitted by Minn. Stat. § 13D.03 to consider strategy for labor negotiations, including negotiation strategies or developments or discussion and review of labor negotiations proposals, conducted pursuant to sections 179A.01 to 179A.25. The purpose of the meeting will be to consider strategy for labor negotiations with Education Minnesota-Roseville.

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## Recommendation:

It is recommended that the board schedule a closed session to immediately follow the school board work study session on Tuesday, February 8, 2022, for the purpose of discussing labor negotiations strategy as permitted by Minn. Stat. § 13D.03.

XX Action Required

     Informational – No Board Action Requested