

Chisholm School District School Board Meeting Agenda

Monday, April 27, 2020 at 4:00 PM
Budget Committee Meeting
Teleconference

Budget Committee Meeting

- I. Reports**
- II. Discussion**
 - A. FY 20 Revisions
- III. Information**
- IV. Adjourn**

ISD 695 CHISHOLM PUBLIC SCHOOLS						
Adopt FY 20 REVISED Budget April 27, 2020						
FUND	REVENUE	EXPENDITURES	-OVER/+ UNDER	change from adopted budget		
01 GENERAL	\$9,739,080.00	\$10,074,099.00	-\$335,019.00	-\$152,143.00		
02 FOOD SERVICE	\$315,821.00	\$304,756.00	\$11,065.00	n/c		
03 PUPIL TRANSPORTATION	\$337,462.00	\$375,877.00	-\$38,415.00	-\$72,536.00		
04 COMMUNITY SERVICE	\$212,319.00	\$167,065.00	\$45,254.00	\$1,813.00		
05 CAPITAL EXPENDITURES	\$781,019.00	\$567,281.00	\$213,738.00	-1311.00		
06 BUILDING CONSTRUCTION	\$0.00	\$3,972,000.00	-\$3,972,000.00	1,881,212.00		
07 DEBT REDEMPTION	\$649,841.00	\$818,319.00	-\$168,478.00	-2765.00		
09 TRUST FUND	\$23,962.00	\$21,846.00	\$2,116.00	n/c		
45 OPEB IRREVOCABLE TRUST	\$60,000.00	\$285,250.00	-\$225,250.00	n/c		
47 OPEB DEBT SERVICE	\$479,586.00	\$492,248.00	-\$12,662.00	n/c		
Totals	\$12,599,090.00	\$17,078,741.00	-\$4,479,651.00	\$ 1,654,270.00		

Fund 01	\$9,739,080-10,074,099 =	-\$335,019.00			
Fund 03	\$337,462-\$375,877 =	-\$38,415.00			
Fund 05	\$781,019-\$567,281	\$213,738.00			
	Total 01, 03, 05	-\$159,696.00	over budget		

4/27/2020 Revisions:

1. removed one admin salary
2. added \$256,000 for School Safety Grant
3. added \$50,000 for Special Ed funding
4. decreased severance projections by \$128K
5. adjusted misc line items: custodial and para positions
6. remember 06 fund monies were receipted in FY 19 and expended in FY 20. Expenses increased by \$1,881,212
7. Revenue went up by \$66,498.00 1.005
8. Expenditures went up by \$1,719,764.00 1.356

Fy 20 Adopted Budget June 24, 2019

FUND	REVENUE	EXPENDITURES	-OVER/+ UNDER			
GENERAL	\$9,664,407.00	\$10,151,569.00	-\$487,162.00			
FOOD SERVICE	\$315,821.00	\$304,756.00	\$11,065.00			
PUPIL TRANSPORTATION	\$337,462.00	\$448,413.00	-\$110,951.00			
COMMUNITY SERVICE	\$221,948.00	\$178,507.00	\$43,441.00			
CAPITAL EXPENDITURES	\$782,330.00	\$567,281.00	\$215,049.00			
BUILDING CONSTRUCTION	\$0.00	\$2,090,788.00	-\$2,090,788.00			
DEBT REDEMPTION	\$647,076.00	\$818,319.00	-\$171,243.00			
TRUST FUND	\$23,962.00	\$21,846.00	\$2,116.00			
OPEB IRREVOCABLE TRUST	\$60,000.00	\$285,250.00	-\$225,250.00			
OPEB DEBT SERVICE	\$479,586.00	\$492,248.00	-\$12,662.00			
	\$12,532,592.00	\$15,358,977.00	-\$2,826,385.00			

Fund 01	\$9,664,407-\$10,151,569 =	-\$487,162.00			
Fund 03	\$337,462-\$448,413 =	-\$110,951.00			
Fund 05	782330-567281	\$215,049.00			
	Total 01, 03 & 05	-\$383,064.00			

1. gained \$90,000 in more revenue with the 2% education legislation
2. Health insurance went down 2%, approximately \$35,000 in savings
3. Added 1st grade section
4. Fund 45: moved \$285,250 in expenditures from general fund
5. Building construction: no revenue for FY 20 as it was reported in FY 19



MASBO Legislative Update April 17, 2020

The House and Senate are returned from an extended recess on Tuesday, April 14 and took up additional COVID-19 response legislation centered around policy items. The House or Senate have yet to reach agreement on education-related provisions, so nothing was included in this legislation.

Senate Education Finance Committee Update

The Senate E12 Finance and Policy Committee held their first remote committee hearing to review legislation to address COVID-19 issues. The bill includes the following provisions:

- Allows MDE to waive any requirements related to earning credit, credits for advancement in grade, graduation, or testing.
- Adjusts school aid formulas so that revenue is not lost to schools due to COVID-19 closures and adjustments to the delivery of educationally-related services for special education aid, school meals, career and technical revenue, nonpublic pupil transportation aid, interdistrict desegregation transportation aid, integration revenue, literacy incentive aid, school-age care revenue, early childhood screening revenue, and adult basic education aid.
- Allows a district to transfer any funds in FY20 only not already assigned to, or encumbered by staff salary and benefits, or otherwise encumbered by federal law, from any reserved account or operating fund in order to pay for:
 - care to eligible on-site children during the school day
 - additional transportation costs needed in providing distance learning instruction and meal delivery during the closure period and the distance learning period
 - additional costs related to technology needed to provide distance learning instruction
 - pay the portion of staff salary and benefits of employees paid through the community service fund normally funded by fees that were refunded, waived, or otherwise not paid during the closure period and distance learning period
 - pay the portion of food service fund staff salary and benefits normally funded by meal reimbursement revenue during the closure period or distance learning period
- Forecast adjustments to reflect the February 2020 budget forecast.

Ryan Tangen, Business Manager, Detroit Lakes Public Schools testified on behalf of MASBO. The committee also heard testimony from MAS A's Gary Amoroso, Anoka-Hennepin Superintendent David Law, and Osseo Director of Community Education, Brian Sigerson-Hall and MDE Commissioner Mary Cathryn Ricker.

The House or Senate have yet to reach agreement on either so it is unclear if or when anything will be advanced.

Budget Committee
4/27/20

370 Electrical (Funds 01 and 06)

Record expenditures related to the replacement and deferred maintenance of the building electrical power supply and distribution. Lighting systems are included. Technology and phone systems are excluded. Expenditures in this code apply to Balance Sheet Code 467, Restricted/Reserved for Long-Term Facilities Maintenance (LTFM) (Minn. Stat. § 123B.595, subd. 12).

Payment Description – XXS317 LTFM AID FY

371 Taconite \$25 Restricted/Reserved (Funds 01 and 04)

Record revenues and expenditures for early childhood programs. This finance dimension code is used to record expenditures. In the General Fund 01 may be used with Program Code 412 – Developmentally Delayed and Program Code 605 - General Instructional Support. In the Community Education Fund 04 may be used with Program Code 579 – Preschool Instructional, Program Code 580 – Early Childhood and Family Education, Program Code 581 – Prekindergarten, and Program Code 582 – School Readiness. Source Code 018 – Taconite Referendum Payment should be used to record revenues in Fund 01 and Fund 04. General Fund expenditures in this code apply to Balance Sheet Code 426, Restricted/Reserved for \$25 Taconite (Minn. Stat. § 298.28, subd. 4(d)).

Payment Description – N/A

372 Medical Assistance/Third Party Revenue (Fund 01)

Record expenditures with this finance code related to additional special education activities funded only from the revenue recorded in Source Code 071 and/or Source Code 072. The expenditures of this money must follow the guidelines of Minnesota Statutes, section 125A.21, subdivision 3, which states districts may:

1. Retain an amount sufficient to compensate the district for its administrative costs of obtaining reimbursements;
2. Regularly obtain from education and health-related entities training and other appropriate technical assistance designed to improve the district's ability to access third-party payments for individualized education program health-related services, or
3. Reallocate reimbursements for the benefit of students with individualized education programs or individual family service plans in the district.

Use this finance code in all charge back entries to achieve the conditions of the statute. If the expenditure is not eligible for state special education regular program aid, the district should code the expenditure to Finance Code 372, Program Code 400, and use the appropriate object code. Revenues and expenditures in this code apply to Balance Sheet Code 472, Restricted/Reserved for Medical Assistance.

Payment Description – N/A



meals...

Tonja Cunningham <tonja.cunningham@isd701.org>
To: Simone Zunich <szunich@chisholm.k12.mn.us>

Tue, Apr 7, 2020 at 12:55 PM

Hi Simone,

Meals served to students from March 1-17th were under the National School Breakfast and Lunch Program. Free and reduced priced students were not charged but paid status students were charged the school meal prices. I applied for a waiver and completed the Summer Food Service Program application for the district. Beginning March 18th all students that receive a breakfast and lunch will not be charged, no matter what their eligibility status is. The district will receive reimbursements for all meals served at the SFSP rate.

I hope that helps.

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Budget Committee

4/22/2020

10:43:27

meeting

4/27/20

Rayja, Avery, Lucas, JB, SHZ.

L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	District	Account Description	Revised 20		Year To Date	Variances	
											Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
											10,151,569.00	10,074,099.00	7,093,374.64	(77,470.00)	(2,980,724.36)

01

general fund

Exp = () reduce

Rev = () add

① removed 1 principal
 < \$ 110,000

② health insurance
 2%

③ removed teacher Severance

④ budgeting for 2 non-const
 Severance

⑤ added 2 para's

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District	Account Description	Revised20		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
										304,756.00	304,756.00	225,716.09	0.00	(79,039.91)

02

Kitchen/food

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District	Account Description	Revised20		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
										178,507.00	167,065.00	142,040.73	(11,442.00)	(25,024.27)

04

Community Ed/Ecte

① removed fitness center

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	Account Description	District	Variances				
										Revised20	Revised Budget	Revised to YTD		
										567,281.00	567,281.00	290,132.08	0.00	(277,148.92)

05

Capital

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District	Account Description	Revised20		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to XTD
										2,090,788.00	3,972,000.00	3,538,494.27	1,881,212.00	(433,505.73)

Bond projects

*Left to Spend.
fy 20.*

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	Account Description	District	Revised20		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
										818,319.00	818,319.00	725,315.63	0.00	(93,003.37)

Debt service

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District	Account Description	Revised		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
										21,846.00	21,846.00	7,400.00	0.00	(14,446.00)

09

old scholarship

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District Account Description	Revised20			Revised201			Variances		
									Adopted Budget	Revised Budget	0.00	Adopted Budget	Revised Budget	0.00	Year To Date	Adopted to Revised	Revised to YTD
									0.00	0.00	0.00	0.00	0.00	0.00	47,030.13	0.00	47,030.13

11

Student activities

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District	Account Description	Revised Budget		Year To Date	Variances	
										Adopted Budget	Revised201		Adopted to Revised	Revised to YTD
										0.00	0.00	40,493.00	0.00	40,493.00

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Scholarships

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District	Account Description	Revised Budget		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
										285,250.00	285,250.00	0.00	0.00	(285,250.00)

45

Epeb

*to apply at year end
to general fund for
retiree health insurance
ly 300k:*

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District	Account Description	Revised Budget		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
										492,248.00	492,248.00	456,124.00	0.00	(36,124.00)

47

Trusts - Levy

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Revenue

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District Account Description	Revised20		Revised201		Variances	
									Adopted Budget	Revised Budget	Adopted to Revised	Revised to YTD		
01									(9,664,407.00)	(9,739,080.00)	(6,760,665.10)	(74,673.00)	2,978,414.90	

() = +

① + 50k for Sp. Ed.

② + 256k for Sch Safety Grant

③ - 53k connected classroom

④ - 175k School safety Grant

(adjusted to 175k) was 350k.

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30,2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	Account Description	District	Revised20		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
										(315,821.00)	(315,821.00)	(165,527.25)	0.00	150,293.75

Food

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District	Account Description	District		Year To Date	Variances	
										Revised20	Revised201		Adopted to Revised	Revised to YTD
										(337,462.00)	(337,462.00)	10.54	0.00	337,472.54

transportation

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	Account Description	District		Variances	
									Adopted Budget	Revised Budget	Adopted to Revised	Revised to YTD
									(221,948.00)	(212,319.00)	9,629.00	94,558.67

04

Community Ed / ecte

*Reduced
Faculty*

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District	Account Description	Adopted Budget	Revised Budget	Revised20	Revised201	Year To Date	Adopted to Revised	Revised to YTD
										(782,330.00)	(781,019.00)			23.84	1,311.00	781,042.84

05

Capital

Variations

① - misc local taxes.

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

District	Revised20		Revised201		Year To Date	Variances	
	Adopted Budget	Revised Budget	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
07	(647,076.00)	(649,841.00)	(649,841.00)	(649,841.00)	(237,030.44)	(2,765.00)	412,810.56

(1) + tax levy

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

				District			Variances							
L	Fd	Org	Pro	Cr	Fin	O/S	Class Sub	Account Description	Adopted Budget	Revised Budget	Revised 201	Year To Date	Adopted to Revised	Revised to YTD
							09		(23,962.00)	(23,962.00)		(6,523.11)	0.00	17,338.89

old scholarships

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	Account Description	District		Year To Date	Variances	
									Revised20	Revised20f		Adopted to Revised	Revised to YTD
									0.00	0.00	(44,815.57)	0.00	(44,815.57)

11

Student activities

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30,2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District	Account Description	Revised20		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
										0.00	0.00	(8,793.00)	0.00	(8,793.00)

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New Scholarships

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30,2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	Account Description	District	Revised Budget			Variances		
										Adopted Budget	Revised Budget	Revised201	Year To Date	Adopted to Revised	Revised to YTD
										(60,000.00)	(60,000.00)		0.00	0.00	60,000.00

45

Interest - Trust

ISD 695-Chisholm
Budgetary Comparison Report
Period Ending April 30, 2020

Sequence: L, Fd, Org, Pro, Crs, Fin, O/S

L	Fd	Org	Pro	Crs	Fin	O/S	Class Sub	District	Account Description	Revised20		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
										(479,586.00)	(479,586.00)	(57,496.70)	0.00	422,089.30
Report Totals:										2,826,385.00	4,479,651.00	5,524,205.09	1,653,266.00	1,044,554.09

47

levy - trusts