

# ***Red Oak Community School District***

***604 S Broadway***

***Red Oak, Iowa 51566***

***712.623.6600***

**[www.redoakschooldistrict.com](http://www.redoakschooldistrict.com)**

## **Special Board Meeting/Work Session**

Meeting Location: Red Oak Jr./Sr. Virtual Learning Center OR

VIA Internet and phone -visit website for information

Go To Meeting Link: <https://meet.goto.com/335441293>

**Please Note Work Session will not be Available VIA Internet**

Wednesday, April 3, 2024 – 5:30 pm

### **- Agenda -**

#### **Public Hearing on the FY 2025 Proposed Tax Notice at 5:35 p.m.**

- 1.0 Call to Order – Board of Directors President Bret Blackman
- 2.0 Roll Call – Board of Directors Secretary Heidi Harris
- 3.0 Approval of the Agenda – President Bret Blackman
- 4.0 Consent Agenda
  - 4.1 Personnel Considerations
    - 4.1.1 Hiring of Leanne Fluckey as Online Learning Coordinator for Second Semester of the 2023-2024 School Year
    - 4.1.2 Resignation of Kris Burns as Paraprofessional at Red Oak Preschool Effective Immediately
    - 4.1.3 Resignation of Michaela Baratta as Paraprofessional at Inman Elementary, Effective April 5, 2024
    - 4.1.4 Resignation of Cheri Klimek as National Honor Society Sponsor at Jr-Sr High School at the End of the 2023-2024 School Year
  - 4.2 Out of State Trips
    - 4.2.1 Rising Hope Academy Students to Travel to Omaha, NE to Visit the Henry Doorly Zoo, on April 17, 2024
    - 4.2.2 High School iJAG Students to Travel to Omaha, NE to Tour the Xenon Cosmetology School in May 3, 2024
- 5.0 General Business for the Board of Directors
  - 5.1 Old Business
    - 5.1.1 Discussion/Approval of 3<sup>rd</sup> Reading of Board Policy 907
  - 5.2 New Business

5.2.1 Discussion/Approval of Resolution Transferring \$12,408.20 from the General Fund to the Activities Fund During the FY 2024 to Purchase Protective and Safety Equipment (i.e., Football Helmets), in Accordance with Iowa Code Chapter 289A.8

5.2.1 Discussion/Approval of Purchasing 30 Football Helmets (\$12,023.25)

6.0 Reports – None

7.0 Next Regular Board of Directors Meeting:           Wednesday, April 19, 2023– 5:30 pm  
Red Oak Virtual Learning Center  
Red Oak Jr./Sr. High

8.0 Adjournment

### **Board of Directors Work Session**

- I. Lora Appenzeller, Senior Analytics Advisor at FORECAST 5 Analytics, will review key financial metrics and provide a 5-year outlook on the district’s financial standing.
- II. Facilities Discussion
  - a. Dr. Jane Chaillie will update the Board on the status of Inman facilities and offer her perspectives on capital improvement priorities;
  - b. Mark Erickson will update the Board on the status of the District’s activities facilities and offer his perspectives on capital improvement priorities; and
  - c. Daric O’Neal will update the Board on potential redevelopment of the Bancroft and Webster facilities.

## Proposed Tax Notice Public Hearing Agenda

- I. Call to Order Board President, Bret Blackman
- II. Roll Call—Board Secretary, Heidi Harris
- III. Approval of Agenda—Board President, Bret Blackman
- IV. Opening Statement—Board President, Bret Blackman

This public hearing is required as part of the district's certified budget process. The notice provided to each resident, on March 20, 2024 shows the maximum total property taxes the district will adopt as part of the certified budget which will be approved by April 30<sup>th</sup>. The Board Secretary is hereby directed to enter any written comments into the record of this public hearing. For those of you in attendance, thank you for being here today. We value your input and are interested in hearing your comments. If you are planning on speaking, please fill out the form on the front table, including your name and address. Your names will be called in the order received. Each speaker will have a maximum of two (2) minutes. Your public comments will be considered as part of the district's final budget decisions. As a reminder, board members are present to listen to and receive these comments. Board members will not engage in dialogue or respond to questions during this meeting, but may address issues that arise at a future board meeting. We are ready to proceed. Please call the first name.

- V. Receive Written Comment
- VI. Receive Oral Comment
- VII. Adjourn Public Hearing

## 907 – Weapons in the School District

The board believes weapons, other dangerous objects and look-a-likes in school district facilities and at school district-approved events cause material and substantial disruption to the school environment or present a threat to the health and safety of students, employees and visitors on the school district premises or property within the jurisdiction of the school district.

All weapons, dangerous objects and look-a-likes are prohibited to be carried, possessed, transported or otherwise stored on school district property and to school district-approved events. Exceptions to this policy include weapons carried by the following individuals in performance of their official duties:

- law enforcement;
- military personnel;
- corrections officers;
- individuals approved in writing by the Superintendent, and;
- students and individuals approved in writing by the Superintendent who are actively engaging in a school district approved firearms safety course, hunter education course or shooting sports activity.

Individuals found to be in violation of this district policy will be required to immediately remove the weapon, dangerous object or look-a-likes from the school district property or event. Students found to be in violation of this policy or any other board policies related to weapons will be subject to disciplinary proceedings.

***(Note: In 2021, the legislature made changes to decriminalize the carrying of firearms on campus by certain individuals if certain circumstances are met. However, much like creating tobacco-free campuses, schools maintain the authority to choose whether to place additional limitations on the carrying of firearms on district property as needed to protect the health and safety of students and staff.)***

Red Oak Community School District Board of Education  
FY25 PROTECTIVE and SAFETY EQUIPMENT RESOLUTION

WHEREAS participation in extracurricular athletics furthers the skills, development, character, and growth of our students, and

WHEREAS the safety of our student athletes is of paramount importance to the District, and

WHEREAS Student Activity funds are insufficient to cover the costs of protective and safety equipment required by the Athletic Associations for students participating in those activities, and

WHEREAS the Iowa legislature authorizes school boards to transfer funds from the General Fund to the Student Activity Fund for these purposes consistent with the enactment of HF 564 during the 2017 Legislative Session, effective for the school year beginning July 1, 2016,

**NOW THEREFORE, BE IT RESOLVED:**

That the Board of Directors of the Red Oak Community School District approves the transfer of \$12,408.20 from the General Fund to the Student Activity Fund for the purchase of protective and safety equipment required for extracurricular athletics.

This Resolution adopted this 3<sup>rd</sup> day of April, 2024.

Ayes:

Nays:

_____	_____
Board President	Date
_____	_____
Board Secretary	Date
_____	_____
Superintendent	Date

Pay online at Riddell.com or Remit to:

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 DALLAS TX 75267-6256  
 USA  
 FED I.D. 34-1688715



**QUOTE as of 02/20/2024**  
 Attached: Order Line Details for Custom Products Only

**BILL TO:13924**

RED OAK HIGH SCHOOL  
 2011 N 8TH ST  
 RED OAK IA 51566

<b>Order By</b>	Mark Erickson
<b>Order By Email</b>	ericksonm@roschools.org
<b>Phone</b>	7126236610

**SHIP TO:13924**

RED OAK HIGH SCHOOL  
 ATTN: MARK ERICKSON  
 2011 N 8TH ST  
 RED OAK IA 51566

**Total Savings Value from Catalog Prices \$ 4,200.00**

**PRICE QUOTES VALID FOR 30 DAYS FROM QUOTATION DATE**

<b>Sales Rep</b>	BLAKE NEDVED	<b>Cart Name</b>	Red Oak 30
<b>Sales Rep Email</b>	BCNEDVED@RIDDELLSALES.COM		

<b>Quote Date</b>	<b>QT#</b>	<b>Customer PO</b>	<b>Requested Date</b>	<b>Payment terms</b>	<b>Ship Via</b>
02/20/2024	20265317		03/05/2024	30 days Due net	FedEx Ground

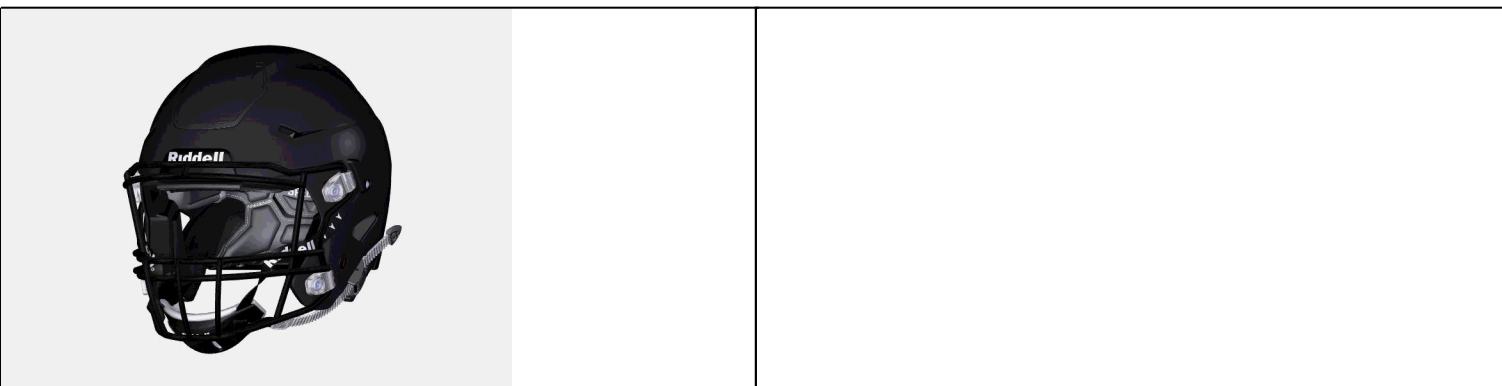
Item	Material	Item Description	Color	XS	S	M	L	XL	2XL	OTH	QTY	UnitPrice	Ext Price
100	FB_HELMET_SPDFX	SPEED FLEX	Black								30		12,023.25
		FLEX (S-L)				5	15				20	375.00	
		FLEX (XL)						10			10	390.00	
		PAINT	7415								30	14.25	
		CONVERT TO BLK UPGRADE				5	15	10			30	6.25	
		NON-STD JAW PAD UPGRADE						3			3	2.75	

*Thank you for your order. If you have any issues with your order upon arrival, Please contact your sales representative or customer service at 800-275-5338 within 10 days of receipt. All returned items require a return authorization and are subject to a 25% restocking fee. All invoices not paid with in invoice terms are PAST DUE and subject to a FINANCE CHARGE at a monthly rate of 1.5%.  ** Applicable Sales Tax shown on this order may not be accurate and will be adjusted at the time of invoicing.	Order Total USD	<b>12,023.25</b>
	Freight/Handling USD	<b>384.95</b>
	Sales Tax USD	<b>0.00</b>
	Payment Received	<b>(0.00)</b>
	Total USD	<b>12,408.20</b>

**SO# - Item : 20265317 - 100 FB\_HELMET**



Helmet Model	SpeedFlex	
Helmet Shell Color	Black	
Helmet Paint Option Area 1	Shell paint (all one color)	
Helmet Paint Color 1	Flat Black (7415)	
Face Guard Color	Black	
Convert To Black Parts	Yes	
Convert to NFL(no logo)	Not required	
Install Decals	No	
Quantity Of Helmet Sizes	4	

	SIZE1	SIZE2	SIZE3	SIZE4	
Helmet qty	3	7	15	5	
Helmet size	X-Large	X-Large	Large	Medium	
Helmet z-pad type 1	3/4" FF Black	1" FF Black	1" FF Black	1" FF Black	
Helmet Chin Strap Style 1	CAM-LOC hard cup M combo	CAM-LOC hard cup M combo	CAM-LOC hard cup M combo	CAM-LOC hard cup M combo	
Helmet chin strap color 1	Black	Black	Black	Black	
Helmet chin strap qty 1	3	7	15	5	
Helmet face guard style 1	SF-2BD	SF-2BD	SF-2BD	SF-2BD	
Helmet face guard qty 1	3	7	15	5	



Home / Cart

# CART

PRODUCT	PRICE	QUANTITY	TOTAL
<p>X  RIDDELL RIDDELL SPEEDFLEX FOOTBALL HELMET X-Large Black  Please Select a Facemask (Included): SF2EGII</p>	\$ 528.00	10 - +	\$ 5,280.00
<p>X  RIDDELL RIDDELL SPEEDFLEX FOOTBALL HELMET Large Black  Please Select a Facemask (Included): SF2EGII</p>	\$ 510.00	15 - +	\$ 7,650.00
<p>X  RIDDELL RIDDELL SPEEDFLEX FOOTBALL HELMET Medium Black  Please Select a Facemask (Included): SF2EGII</p>	\$ 510.00	5 - +	\$ 2,550.00

Special instructions

\$ 15,480.00

Taxes and shipping calculated at checkout

CHECKOUT

### CALCULATE SHIPPING

Country

United States ▾

State

Alabama ▾

Zip/Postal Code

4000 Equipment Street  
Tulsa, CA 45503

(530) 836-4711  
(506) 544-5564

Accessibility

Privacy Policy

Terms of Service



# Red Oak Board presentation



a financial review and 5-year outlook



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Lora Appenzeller

April 3rd, 2024

March 28,  
2024



frontline  
education™

# Enrollment

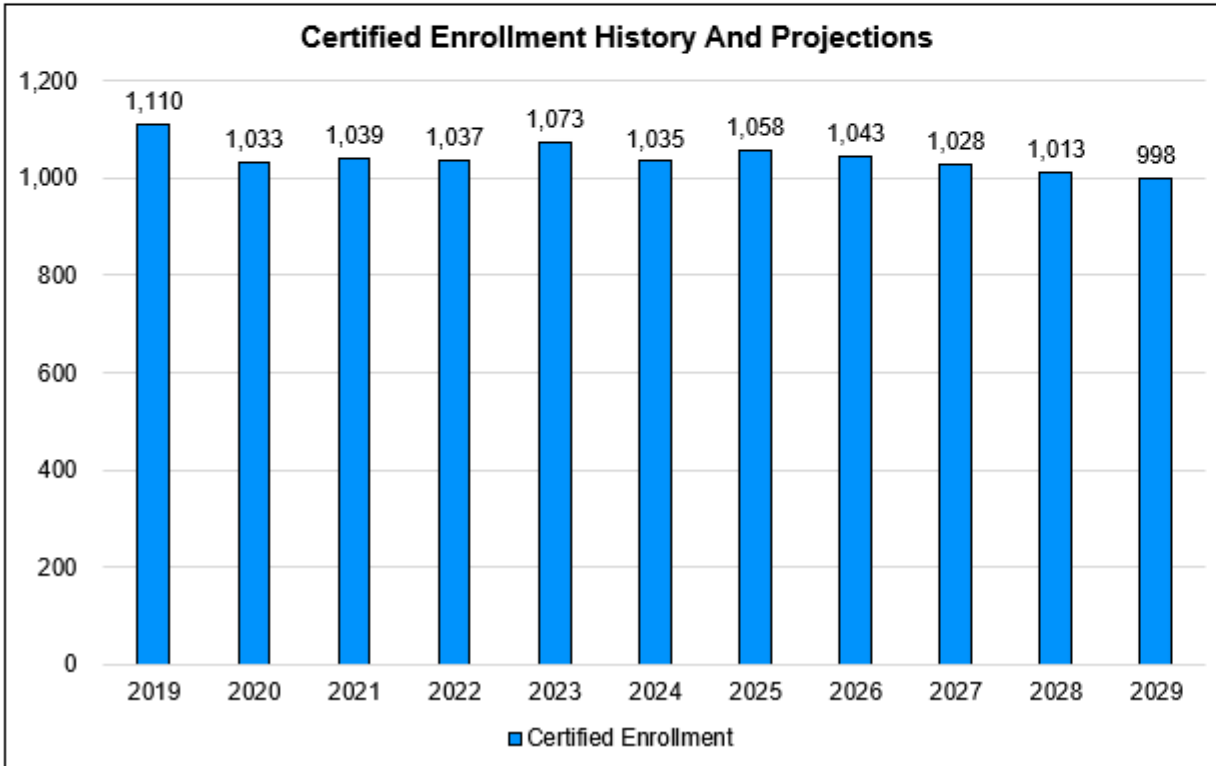
## Certified Enrollment Report

Red Oak Community School District | FY24 Red Oak Base Scenario HH

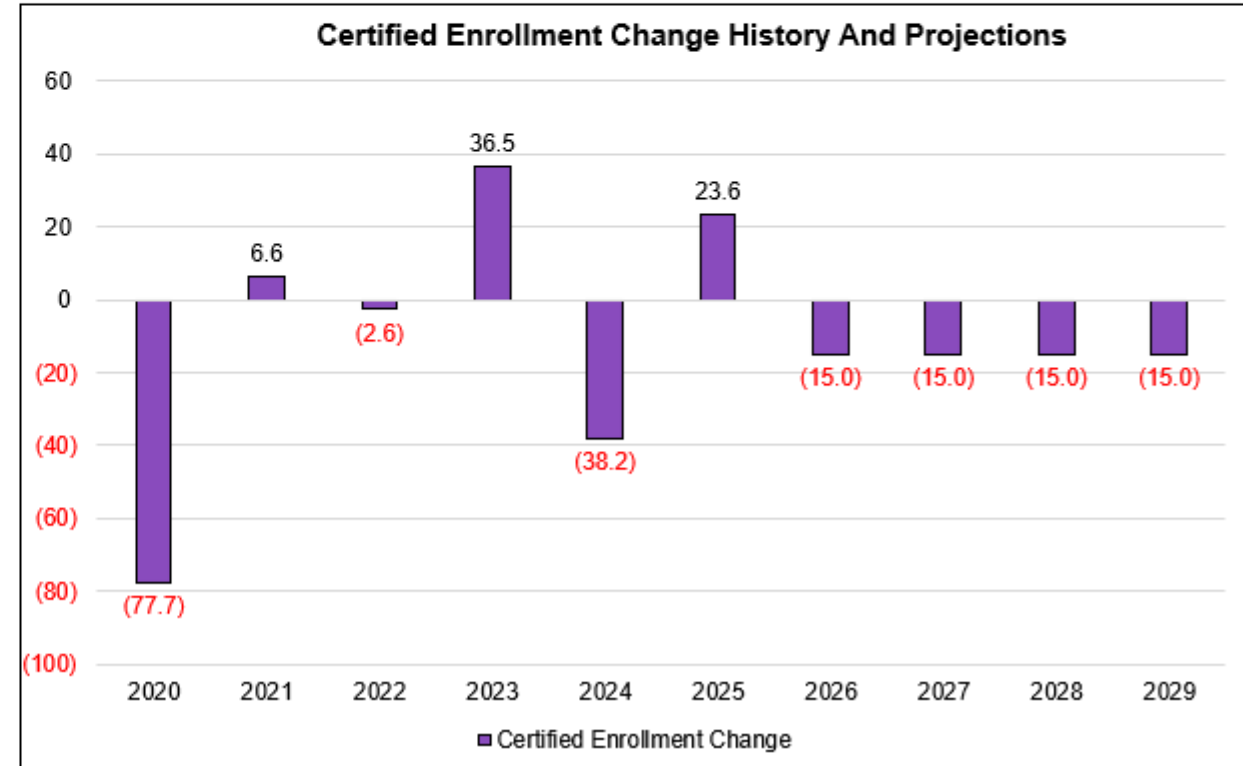
	ACTUAL CERTIFIED ENROLLMENT					
	2019	2020	2021	2022	2023	2024
CERTIFIED ENROLLMENT:	1,110.3	1,032.6	1,039.2	1,036.6	1,073.1	1,034.9
ANNUAL CHANGE:		(77.7)	6.6	(2.6)	36.5	(38.2)
PERCENT CHANGE:		-7.00%	0.64%	-0.25%	3.52%	-3.56%

PROJECTED CERTIFIED ENROLLMENT				
2025	2026	2027	2028	2029
1,058.5	1,043.5	1,028.5	1,013.5	998.5
23.6	(15.0)	(15.0)	(15.0)	(15.0)
2.28%	-1.42%	-1.44%	-1.46%	-1.48%

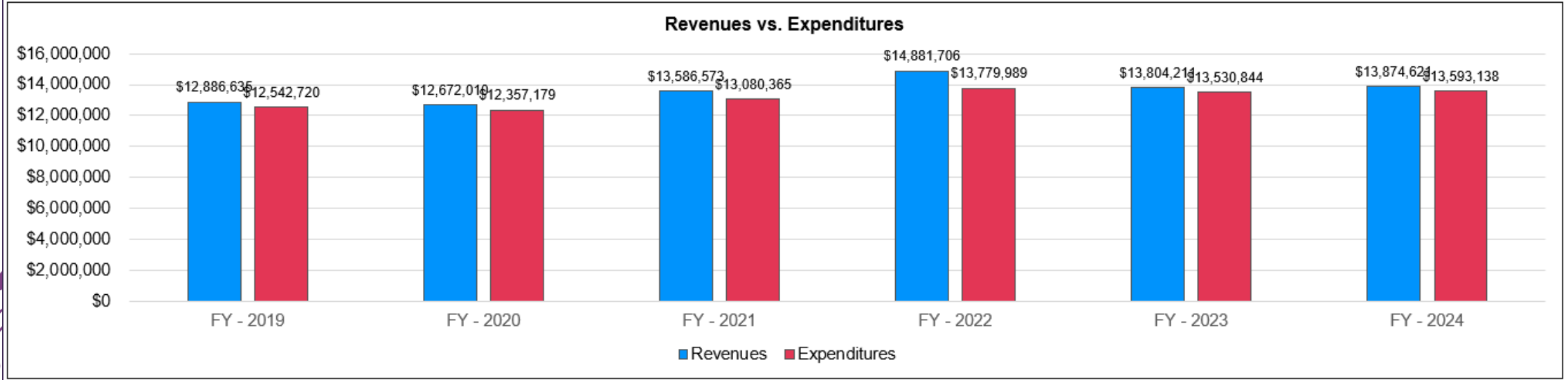
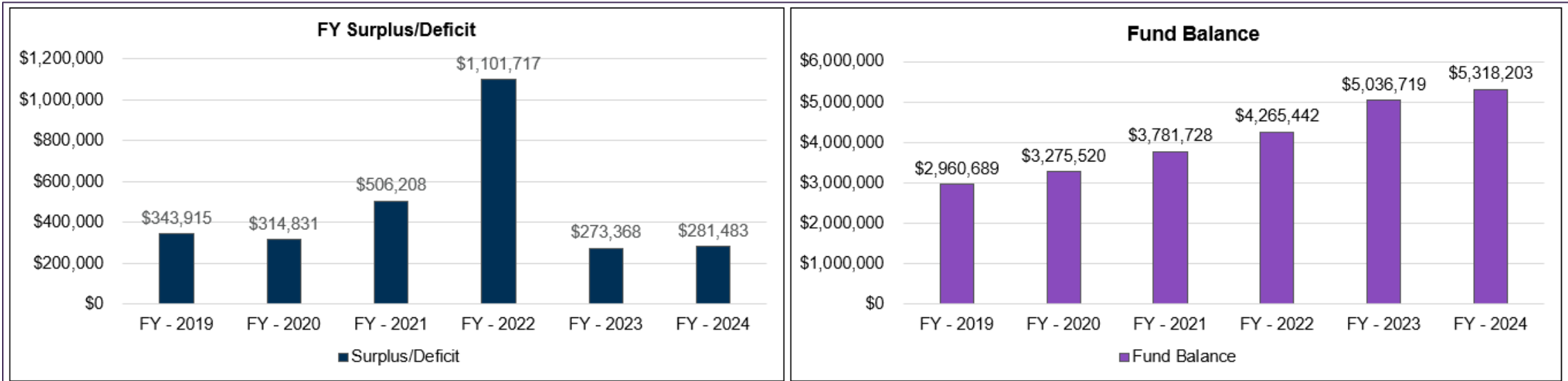
Certified Enrollment History And Projections



Certified Enrollment Change History And Projections



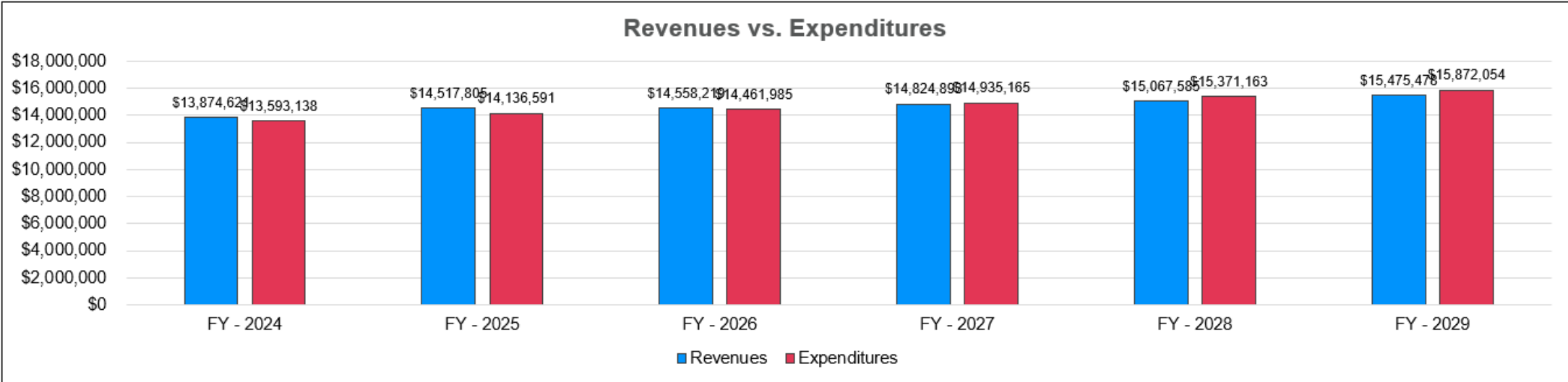
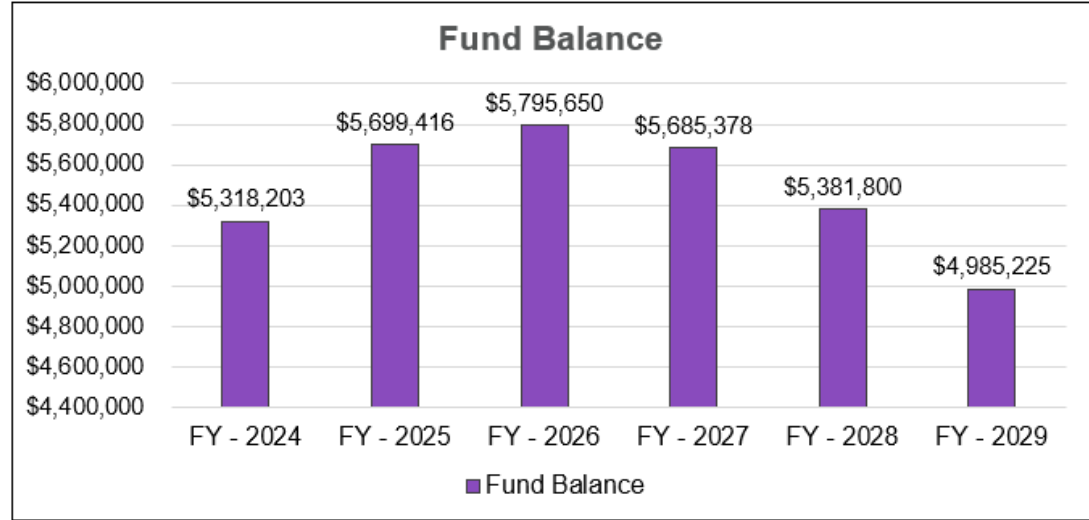
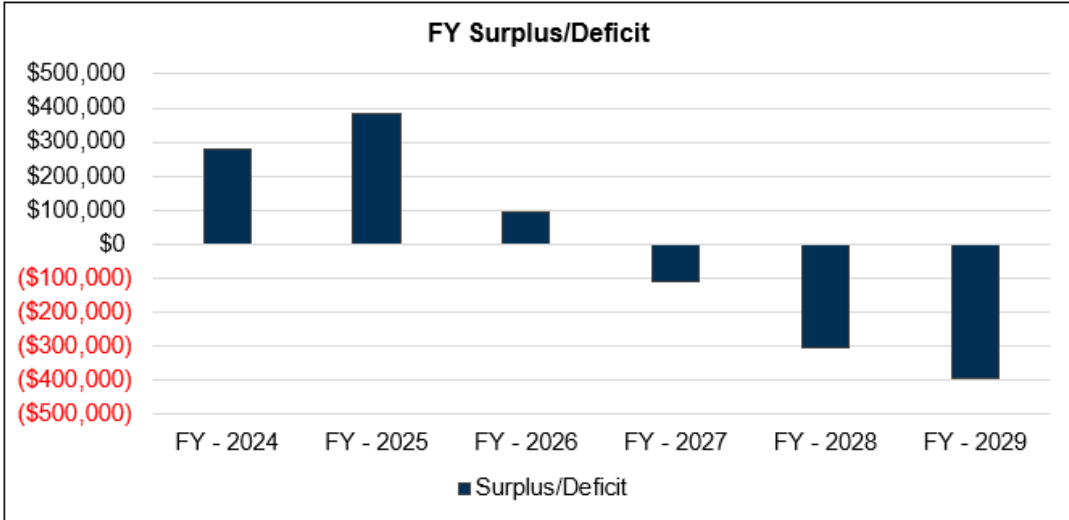
# 5-year Historical look at General Fund



# 5-year Historical look at General Fund

Red Oak Community School District											
General Fund - Historical Summary											
	ACTUAL REVENUE / EXPENDITURES								BUDGET		
	FY - 2019	FY - 2020	% Δ	FY - 2021	% Δ	FY - 2022	% Δ	FY - 2023	% Δ	FY - 2024	% Δ
<b>REVENUE</b>											
Local	\$5,268,158	\$5,238,798	-0.56%	\$4,788,571	-8.59%	\$4,960,757	3.60%	\$4,809,297	-3.05%	\$4,979,981	3.55%
Intermediate	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
State	7,086,158	6,997,095	-1.26%	7,415,153	5.97%	7,516,648	1.37%	8,064,384	7.29%	8,321,911	3.19%
Federal	532,319	409,277	-23.11%	1,366,268	233.82%	2,333,473	70.79%	849,649	-63.59%	491,848	-42.11%
Other Fin. & Income Items	0	26,840	0.00%	16,581	-38.22%	70,828	327.17%	80,881	14.19%	80,881	0.00%
<b>TOTAL REVENUE</b>	<b>\$12,886,635</b>	<b>\$12,672,010</b>	<b>-1.67%</b>	<b>\$13,586,573</b>	<b>7.22%</b>	<b>\$14,881,706</b>	<b>9.53%</b>	<b>\$13,804,211</b>	<b>-7.24%</b>	<b>\$13,874,621</b>	<b>0.51%</b>
<b>EXPENDITURES</b>											
Salaries	\$7,156,126	\$6,952,215	-2.85%	\$6,969,509	0.25%	\$7,041,709	1.04%	\$6,986,969	-0.78%	\$7,072,648	1.23%
Employee Benefits	2,514,787	2,379,159	-5.39%	2,458,139	3.32%	2,548,782	3.69%	2,485,014	-2.50%	2,535,537	2.03%
Purchased Services	1,736,692	1,771,548	2.01%	1,907,426	7.67%	2,027,254	6.28%	2,540,575	25.32%	2,584,662	1.74%
Supplies	583,796	666,032	14.09%	903,910	35.72%	825,911	-8.63%	907,277	9.85%	861,986	-4.99%
Property	39,636	94,781	139.13%	345,771	264.81%	834,230	141.27%	84,689	-89.85%	27,773	-67.21%
Miscellaneous Objects	12,962	13,365	3.10%	10,202	-23.67%	12,988	27.31%	9,675	-25.51%	9,820	1.50%
Other Items	498,720	480,081	-3.74%	485,408	1.11%	489,115	0.76%	516,645	5.63%	500,710	-3.08%
<b>TOTAL EXPENDITURES</b>	<b>\$12,542,720</b>	<b>\$12,357,179</b>	<b>-1.48%</b>	<b>\$13,080,365</b>	<b>5.85%</b>	<b>\$13,779,989</b>	<b>5.35%</b>	<b>\$13,530,844</b>	<b>-1.81%</b>	<b>\$13,593,138</b>	<b>0.46%</b>
<b>SURPLUS / DEFICIT</b>	<b>\$343,915</b>	<b>\$314,831</b>		<b>\$506,208</b>		<b>\$1,101,717</b>		<b>\$273,368</b>		<b>\$281,483</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$2,616,774</b>	<b>\$2,960,689</b>		<b>\$3,275,520</b>		<b>\$3,781,728</b>		<b>\$4,265,442</b>		<b>\$5,036,719</b>	
<b>YEAR-END FUND BALANCE</b>	<b>\$2,960,689</b>	<b>\$3,275,520</b>		<b>\$3,781,728</b>		<b>\$4,265,442</b>		<b>\$5,036,719</b>		<b>\$5,318,203</b>	
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>23.60%</b>	<b>26.51%</b>		<b>28.91%</b>		<b>30.95%</b>		<b>37.22%</b>		<b>39.12%</b>	
<b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b>	<b>2.83</b>	<b>3.18</b>		<b>3.47</b>		<b>3.71</b>		<b>4.47</b>		<b>4.69</b>	

# 5-year Projection look at General Fund



# 5-year Projection look at General Fund

Red Oak Community School District											
General Fund - Projection Summary											
	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY - 2024	FY - 2025	% Δ	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ	FY - 2029	% Δ
<b>REVENUE</b>											
Local	\$4,979,981	\$5,588,567	12.22%	\$5,635,387	0.84%	\$5,911,023	4.89%	\$6,154,519	4.12%	\$6,745,774	9.61%
Intermediate	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
State	8,321,911	8,318,238	-0.04%	8,307,474	-0.13%	8,291,919	-0.19%	8,286,025	-0.07%	8,096,695	-2.28%
Federal	491,848	532,005	8.16%	536,944	0.93%	544,671	1.44%	550,568	1.08%	557,441	1.25%
Other Fin. & Income Items	80,881	78,994	-2.33%	78,413	-0.74%	77,280	-1.44%	76,473	-1.04%	75,568	-1.18%
<b>TOTAL REVENUE</b>	<b>\$13,874,621</b>	<b>\$14,517,805</b>	4.64%	<b>\$14,558,219</b>	0.28%	<b>\$14,824,893</b>	1.83%	<b>\$15,067,585</b>	1.64%	<b>\$15,475,478</b>	2.71%
<b>EXPENDITURES</b>											
Salaries	\$7,072,648	\$7,247,848	2.48%	\$7,400,670	2.11%	\$7,563,451	2.20%	\$7,720,139	2.07%	\$7,877,567	2.04%
Employee Benefits	2,535,537	2,535,316	-0.01%	2,562,613	1.08%	2,591,873	1.14%	2,619,929	1.08%	2,647,599	1.06%
Purchased Services	2,584,662	2,923,722	13.12%	3,076,531	5.23%	3,371,389	9.58%	3,629,961	7.67%	3,955,433	8.97%
Supplies	861,986	833,746	-3.28%	828,043	-0.68%	813,010	-1.82%	802,926	-1.24%	790,524	-1.54%
Property	27,773	5,964	-78.53%	3,067	-48.58%	1,118	-63.55%	491	-56.06%	197	-59.81%
Miscellaneous Objects	9,820	8,641	-12.00%	8,339	-3.50%	7,692	-7.75%	7,259	-5.63%	6,774	-6.69%
Other Items	500,710	581,354	16.11%	582,723	0.24%	586,631	0.67%	590,457	0.65%	593,958	0.59%
<b>TOTAL EXPENDITURES</b>	<b>\$13,593,138</b>	<b>\$14,136,591</b>	4.00%	<b>\$14,461,985</b>	2.30%	<b>\$14,935,165</b>	3.27%	<b>\$15,371,163</b>	2.92%	<b>\$15,872,054</b>	3.26%
<b>SURPLUS / DEFICIT</b>	<b>\$281,483</b>	<b>\$381,214</b>		<b>\$96,234</b>		<b>(\$110,272)</b>		<b>(\$303,578)</b>		<b>(\$396,575)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$5,036,719</b>	<b>\$5,318,203</b>		<b>\$5,699,416</b>		<b>\$5,795,650</b>		<b>\$5,685,378</b>		<b>\$5,381,800</b>	
<b>PROJECTED YEAR END FUND BALANCE</b>	<b>\$5,318,203</b>	<b>\$5,699,416</b>		<b>\$5,795,650</b>		<b>\$5,685,378</b>		<b>\$5,381,800</b>		<b>\$4,985,225</b>	
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>39.12%</b>	<b>40.32%</b>		<b>40.08%</b>		<b>38.07%</b>		<b>35.01%</b>		<b>31.41%</b>	
<b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b>	<b>4.69</b>	<b>4.84</b>		<b>4.81</b>		<b>4.57</b>		<b>4.20</b>		<b>3.77</b>	

# Key Assumptions in General Fund

Key Assumptions (General Fund, except in Green Cells)						
Red Oak Community School District   FY24 Red Oak Base Scenario HH						
	2024	Projections				
		2025	2026	2027	2028	2029
Certified Enrollment	1,034.9	1,058.5	1,043.5	1,028.5	1,013.5	998.5
Certified Enrollment Change	-38.2	23.6	-15.0	-15.0	-15.0	-15.0
Served Enrollment	972.9	966.5	951.5	936.5	921.5	906.5
Served Enrollment Change	-53.2	-6.4	-15.0	-15.0	-15.0	-15.0
Preschool Enrollment	34.5	24.0	24.0	24.0	24.0	24.0
Supplemental State Aid %	3.00%	2.50%	2.50%	2.00%	2.00%	2.00%
Dropout Prevention \$	315,976.0	357,281.0	250,000.0	225,000.0	200,000.0	190,000.0
Isl Level	0.10	0.10	0.10	0.10	0.10	0.10
Isl Surtax	0.05	0.01	0.01	0.01	0.01	0.01
Cash Reserve Levy - Sbrc	0.0	0.0	0.0	0.0	0.0	0.0
Cash Reserve Levy - Other	0.0	0.0	0.0	0.0	0.0	0.0
Taxable Valuation % Change	-0.97%	14.60%	3.00%	3.00%	3.00%	3.00%
Tif Taxable Valuation % Change	-101.90%	-22.10%	3.00%	3.00%	3.00%	3.00%
Sbrc Modified Suppl Amt Other #1	0.0	0.0	0.0	0.0	0.0	0.0
Sbrc Modified Suppl Amt Other #2	200,000.0	200,000.0	200,000.0	200,000.0	200,000.0	200,000.0
Special Ed Modified Suppl Amt	100,000.0	100,000.0	100,000.0	100,000.0	100,000.0	100,000.0
Special Ed Positive Balance Reduction	0.0	0.0	0.0	0.0	0.0	0.0
Tuition In % Change	2.41%	-0.26%	0.72%	0.23%	0.47%	0.35%
Exp. Salaries % Change	1.23%	2.48%	2.11%	2.20%	2.07%	2.04%
Exp. Benefits % Change	2.03%	-0.01%	1.08%	1.14%	1.08%	1.06%
Exp. Pur. Services % Change	1.74%	13.12%	5.23%	9.58%	7.67%	8.97%
Exp. Supplies % Change	-4.99%	-3.28%	-0.68%	-1.82%	-1.24%	-1.54%
Exp. Property % Change	-67.21%	-78.53%	-48.58%	-63.55%	-56.06%	-59.81%



# Key Assumptions in General Fund

		Staffing Changes				
		Projections				
		2025	2026	2027	2028	2029
Teacher FTE Net Change		0.00	0.00	0.00	0.00	0.00
Teacher's Leaving/Replacing		1.00	1.00	1.00	1.00	1.00
Administration (11X) # Net Change		0.00	0.00	0.00	0.00	0.00
Associates (10X) # Net Change		0.00	0.00	0.00	0.00	0.00
Other Professional (13X) # Net Change		0.00	0.00	0.00	0.00	0.00
Technical (14X) # Net Change		0.00	0.00	0.00	0.00	0.00
Office-Clerical (15X) # Net Change		0.00	0.00	0.00	0.00	0.00
Crafts and Trades (16X) # Net Change		0.00	0.00	0.00	0.00	0.00
Transportation-Service (17X) # Net Change		0.00	0.00	0.00	0.00	0.00
Labor (18X) # Net Change		0.00	0.00	0.00	0.00	0.00
Operations (19X) # Net Change		0.00	0.00	0.00	0.00	0.00

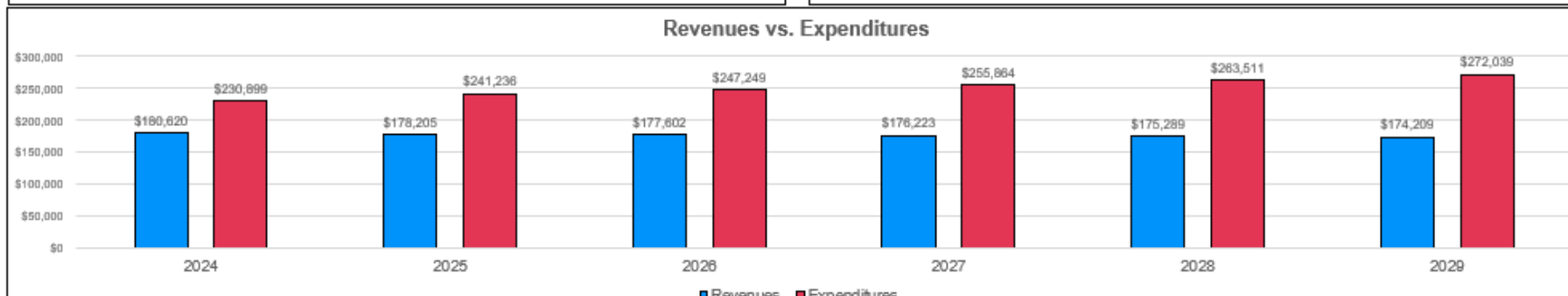
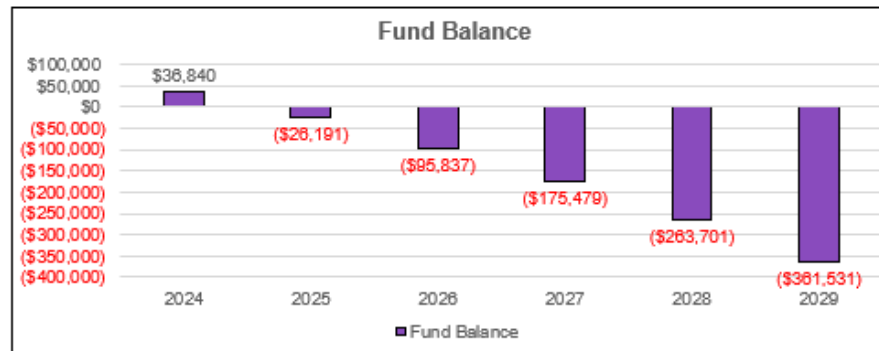
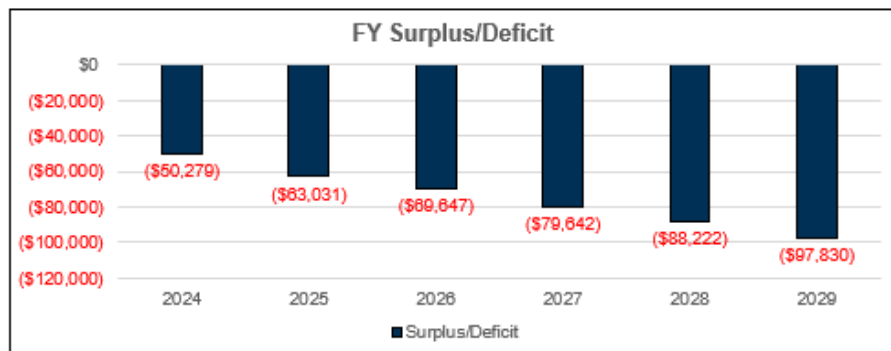
  

		Projections					
		2024	2025	2026	2027	2028	2029
Regular PPEL Fund Rate		0.33	0.33	0.33	0.33	0.33	0.33
Voted PPEL Fund Rate		1.18052	1.34	1.34	1.34	1.34	1.34
Voted PPEL Fund Surtax Rate		1%	1%	1%	1%	1%	1%
Management Fund Dollars		160,000	0	0	0	0	0

Student Activity Fund - Projection Summary

REVENUE	BUDGET		REVENUE / EXPENDITURE PROJECTIONS								
	FY - 2024	FY - 2025	% Δ	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ	FY - 2029	% Δ
Local	\$174,010	\$171,595	-1.39%	\$170,992	-0.35%	\$169,613	-0.81%	\$168,679	-0.55%	\$167,599	-0.64%
Intermediate	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
State	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Federal	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Fin. & Income Items	\$6,610	\$6,610	0.00%	\$6,610	0.00%	\$6,610	0.00%	\$6,610	0.00%	\$6,610	0.00%
<b>TOTAL REVENUE</b>	<b>\$180,620</b>	<b>\$178,205</b>	<b>-1.34%</b>	<b>\$177,602</b>	<b>-0.34%</b>	<b>\$176,223</b>	<b>-0.78%</b>	<b>\$175,289</b>	<b>-0.53%</b>	<b>\$174,209</b>	<b>-0.62%</b>
<b>EXPENDITURES</b>											
Salaries	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Employee Benefits	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Purchased Services	\$55,330	\$57,807	4.48%	\$59,248	2.49%	\$61,313	3.48%	\$63,145	2.99%	\$65,189	3.24%
Supplies	\$151,836	\$158,633	4.48%	\$162,587	2.49%	\$168,253	3.48%	\$173,281	2.99%	\$178,889	3.24%
Property	\$7,552	\$7,890	4.48%	\$8,087	2.49%	\$8,369	3.48%	\$8,619	2.99%	\$8,898	3.24%
Miscellaneous Objects	\$16,181	\$16,905	4.48%	\$17,327	2.49%	\$17,930	3.48%	\$18,466	2.99%	\$19,064	3.24%
Other Items	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$230,899</b>	<b>\$241,236</b>	<b>4.48%</b>	<b>\$247,249</b>	<b>2.49%</b>	<b>\$255,864</b>	<b>3.48%</b>	<b>\$263,511</b>	<b>2.99%</b>	<b>\$272,039</b>	<b>3.24%</b>
<b>SURPLUS/DEFICIT</b>	<b>(\$50,279)</b>	<b>(\$63,031)</b>		<b>(\$69,647)</b>		<b>(\$79,642)</b>		<b>(\$88,222)</b>		<b>(\$97,830)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$87,120</b>	<b>\$36,840</b>	<b>-57.71%</b>	<b>(\$26,191)</b>	<b>-171.09%</b>	<b>(\$95,837)</b>	<b>265.92%</b>	<b>(\$175,479)</b>	<b>83.10%</b>	<b>(\$263,701)</b>	<b>50.27%</b>
<b>PROJECTED YEAR END FUND BALANCE</b>	<b>\$36,840</b>	<b>(\$26,191)</b>	<b>-171.09%</b>	<b>(\$95,837)</b>	<b>265.92%</b>	<b>(\$175,479)</b>	<b>83.10%</b>	<b>(\$263,701)</b>	<b>50.27%</b>	<b>(\$361,531)</b>	<b>37.10%</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>15.96%</b>	<b>-10.86%</b>		<b>-38.76%</b>		<b>-68.58%</b>		<b>-100.07%</b>		<b>-132.90%</b>	
<b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b>	<b>1.91</b>	<b>(1.30)</b>		<b>(4.65)</b>		<b>(8.23)</b>		<b>(12.01)</b>		<b>(15.95)</b>	

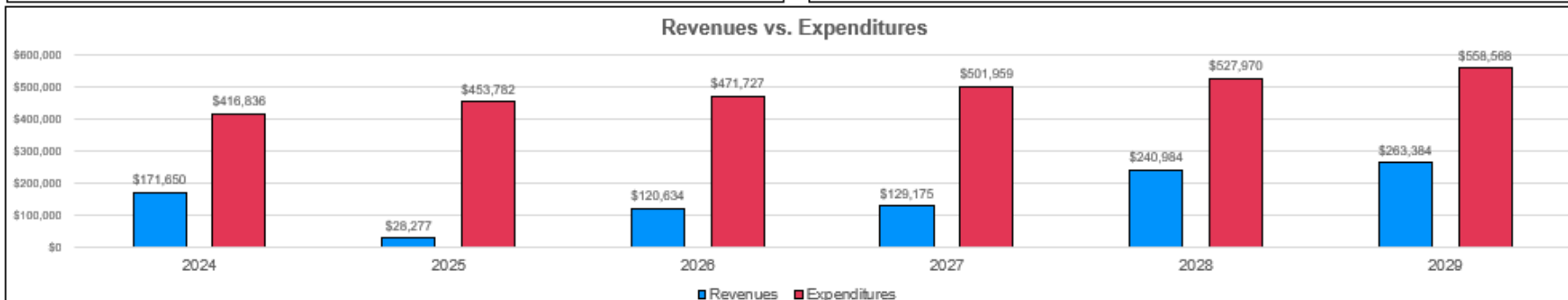
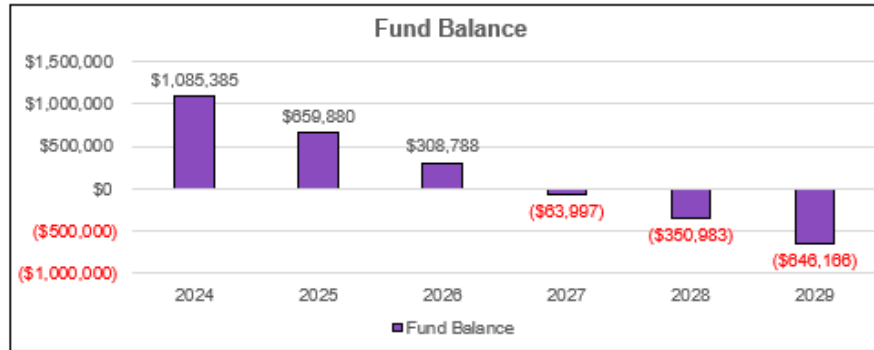
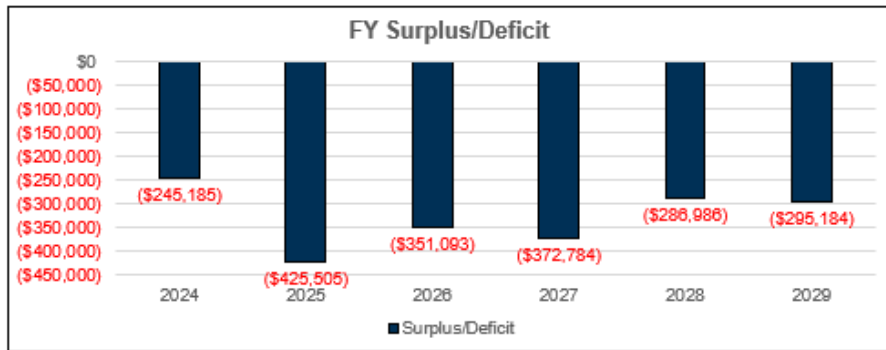
# Activity Fund



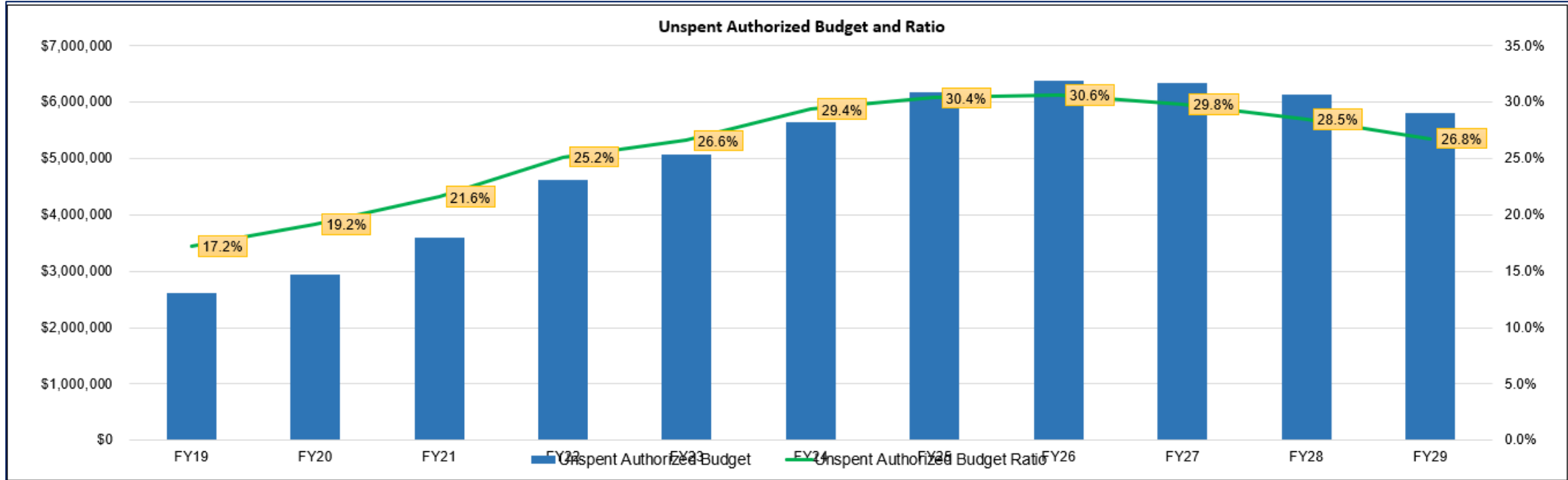
Management Fund - Projection Summary

REVENUE	BUDGET		REVENUE / EXPENDITURE PROJECTIONS									
	FY - 2024	FY - 2025	% Δ	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ	FY - 2029	% Δ	
Local	\$171,592	\$28,134	-83.60%	\$120,422	328.03%	\$128,760	6.92%	\$240,269	86.60%	\$262,067	9.07%	
Intermediate	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	
State	\$58	\$143	143.81%	\$212	48.44%	\$415	96.12%	\$715	72.28%	\$1,317	84.20%	
Federal	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	
Other Fin. & Income Items	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	
<b>TOTAL REVENUE</b>	<b>\$171,650</b>	<b>\$28,277</b>	<b>-83.53%</b>	<b>\$120,634</b>	<b>326.62%</b>	<b>\$129,175</b>	<b>7.08%</b>	<b>\$240,984</b>	<b>86.56%</b>	<b>\$263,384</b>	<b>9.30%</b>	
<b>EXPENDITURES</b>												
Salaries	\$6,438	\$7,008	8.86%	\$7,285	3.95%	\$7,752	6.41%	\$8,154	5.18%	\$8,626	5.80%	
Employee Benefits	\$492	\$536	8.86%	\$557	3.95%	\$593	6.41%	\$624	5.18%	\$660	5.80%	
Purchased Services	\$323,166	\$351,810	8.86%	\$365,722	3.95%	\$389,161	6.41%	\$409,326	5.18%	\$433,048	5.80%	
Supplies	\$86,740	\$94,428	8.86%	\$98,162	3.95%	\$104,453	6.41%	\$109,866	5.18%	\$116,233	5.80%	
Property	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	
Miscellaneous Objects	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	
Other Items	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	
<b>TOTAL EXPENDITURES</b>	<b>\$416,836</b>	<b>\$453,782</b>	<b>8.86%</b>	<b>\$471,727</b>	<b>3.95%</b>	<b>\$501,959</b>	<b>6.41%</b>	<b>\$527,970</b>	<b>5.18%</b>	<b>\$558,568</b>	<b>5.80%</b>	
<b>SURPLUS/DEFICIT</b>	<b>(\$245,185)</b>	<b>(\$425,505)</b>		<b>(\$351,093)</b>		<b>(\$372,784)</b>		<b>(\$286,986)</b>		<b>(\$295,184)</b>		
<b>BEGINNING FUND BALANCE</b>	<b>\$1,330,571</b>	<b>\$1,085,385</b>	<b>-18.43%</b>	<b>\$659,880</b>	<b>-39.20%</b>	<b>\$308,788</b>	<b>-53.21%</b>	<b>(\$63,997)</b>	<b>-120.73%</b>	<b>(\$350,983)</b>	<b>448.44%</b>	
<b>PROJECTED YEAR END FUND BALANCE</b>	<b>\$1,085,385</b>	<b>\$659,880</b>	<b>-39.20%</b>	<b>\$308,788</b>	<b>-53.21%</b>	<b>(\$63,997)</b>	<b>-120.73%</b>	<b>(\$350,983)</b>	<b>448.44%</b>	<b>(\$646,166)</b>	<b>84.10%</b>	
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>260.39%</b>	<b>145.42%</b>		<b>65.46%</b>		<b>-12.75%</b>		<b>-66.48%</b>		<b>-115.68%</b>		
<b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b>	<b>31.25</b>	<b>17.45</b>		<b>7.86</b>		<b>(1.53)</b>		<b>(7.98)</b>		<b>(13.88)</b>		

# Management Fund



# Unspent Authorized Budget Report

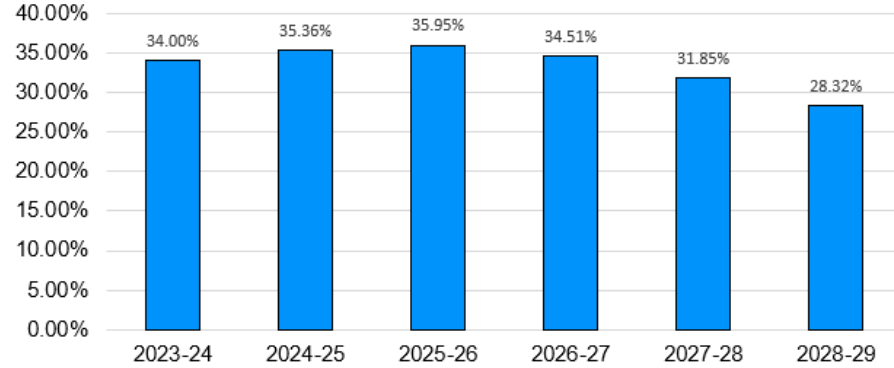


	Actual FY19	Actual FY20	Actual FY21	Actual FY22	Estimated FY23	Estimated FY24	Estimated FY25	Estimated FY26	Estimated FY27	Estimated FY28	Estimated FY29
Unspent Authorized Budget	2,609,476	2,939,029	3,604,339	4,631,532	5,076,989	5,655,776	6,174,863	6,384,933	6,353,499	6,128,758	5,811,021
Unspent Authorized Budget Change	#REF!	329,553	665,310	1,027,193	445,457	578,787	519,087	210,070	(31,434)	(224,740)	(317,738)
Unspent Authorized Budget Ratio	17.2%	19.2%	21.6%	25.2%	26.6%	29.4%	30.4%	30.6%	29.8%	28.5%	26.8%
Annual Authorized Budget	12,914,274	12,730,283	13,745,675	14,807,182	14,448,843	14,171,924	14,655,678	14,672,056	14,903,731	15,146,422	15,554,316
% Annual Authority Spent	97.1%	97.4%	95.2%	93.1%	96.9%	95.9%	96.5%	98.6%	100.2%	101.5%	102.0%

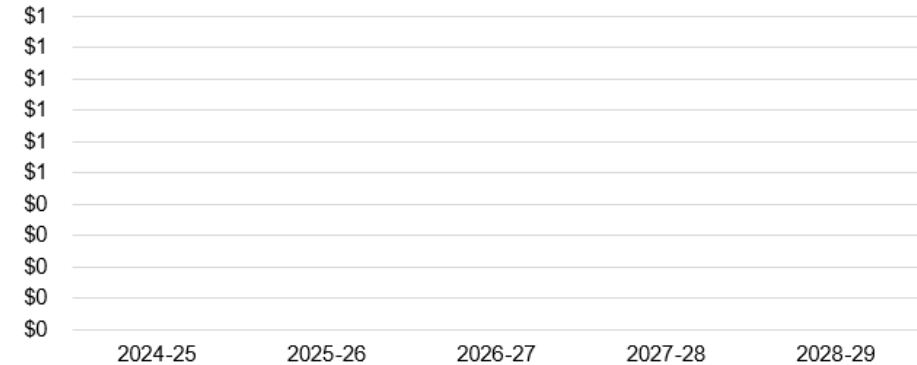
# Solvency & Cash Reserve

SOLVENCY HISTORY AND PROJECTION REPORT											
Red Oak Community School District   FY24 Red Oak Base Scenario HH											
	HISTORICAL					BUDGET	PROJECTION				
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Assigned/Unassigned Dollars	\$2,521,572	\$2,574,818	\$2,892,862	\$4,097,317	\$4,267,392	\$4,548,876	\$4,930,089	\$5,026,323	\$4,916,051	\$4,612,474	\$4,215,899
Total Revenue	\$12,886,635	\$12,672,010	\$13,586,573	\$14,881,706	\$13,804,211	\$13,874,621	\$14,517,805	\$14,558,219	\$14,824,893	\$15,067,585	\$15,475,478
Total Expenditures	\$12,542,720	\$12,357,179	\$13,080,365	\$13,779,989	\$13,530,844	\$13,593,138	\$14,136,591	\$14,461,985	\$14,935,165	\$15,371,163	\$15,872,054
AEA Flowthrough	\$481,501	\$480,081	\$485,408	\$489,115	\$510,133	\$494,198	\$574,842	\$576,211	\$580,119	\$583,945	\$587,446
Solvency Ratio	20.33%	21.12%	22.08%	28.47%	32.10%	34.00%	35.36%	35.95%	34.51%	31.85%	28.32%
Actual Cash Reserve Levy	\$0	\$341,443	\$0	\$0	\$0	\$0					
Maximum Cash Reserve Levy							\$0	\$0	\$0	\$0	\$0

Solvency Ratio



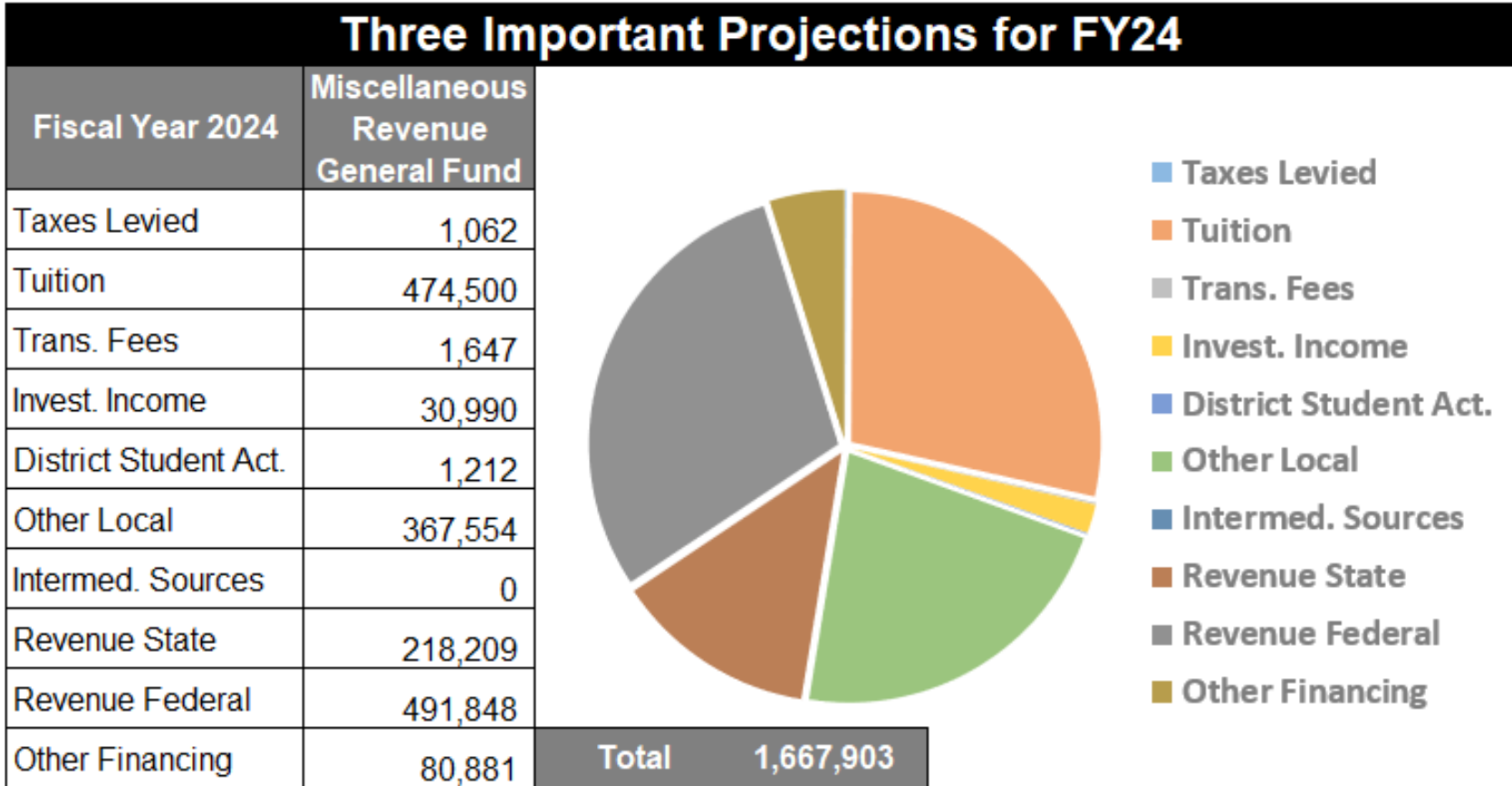
Maximum Cash Reserve Levy



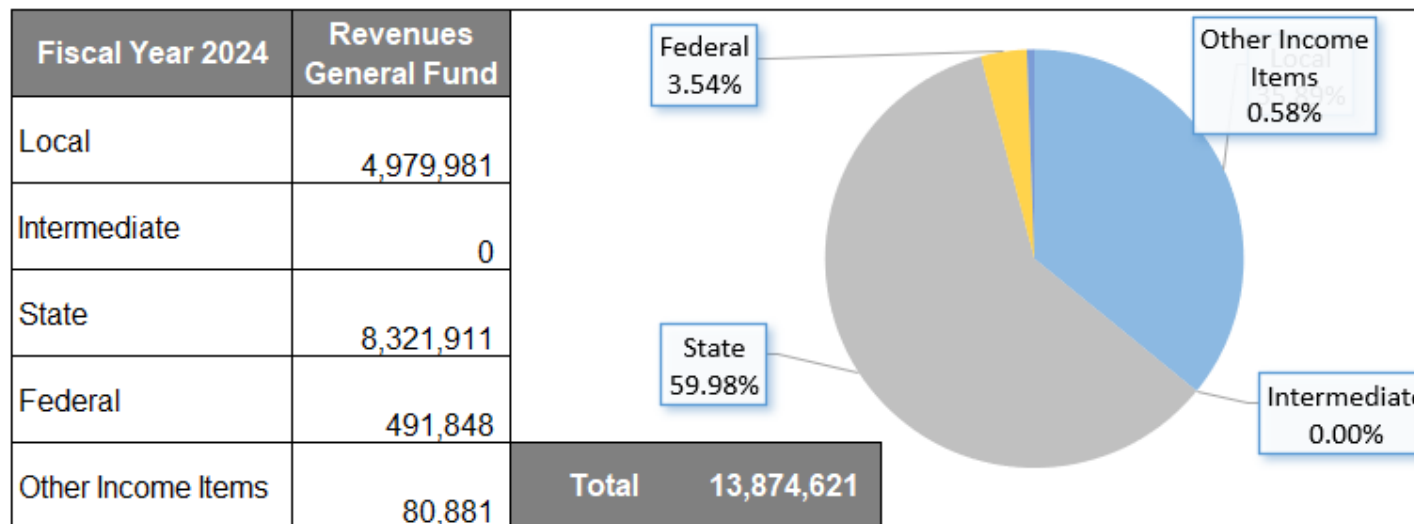
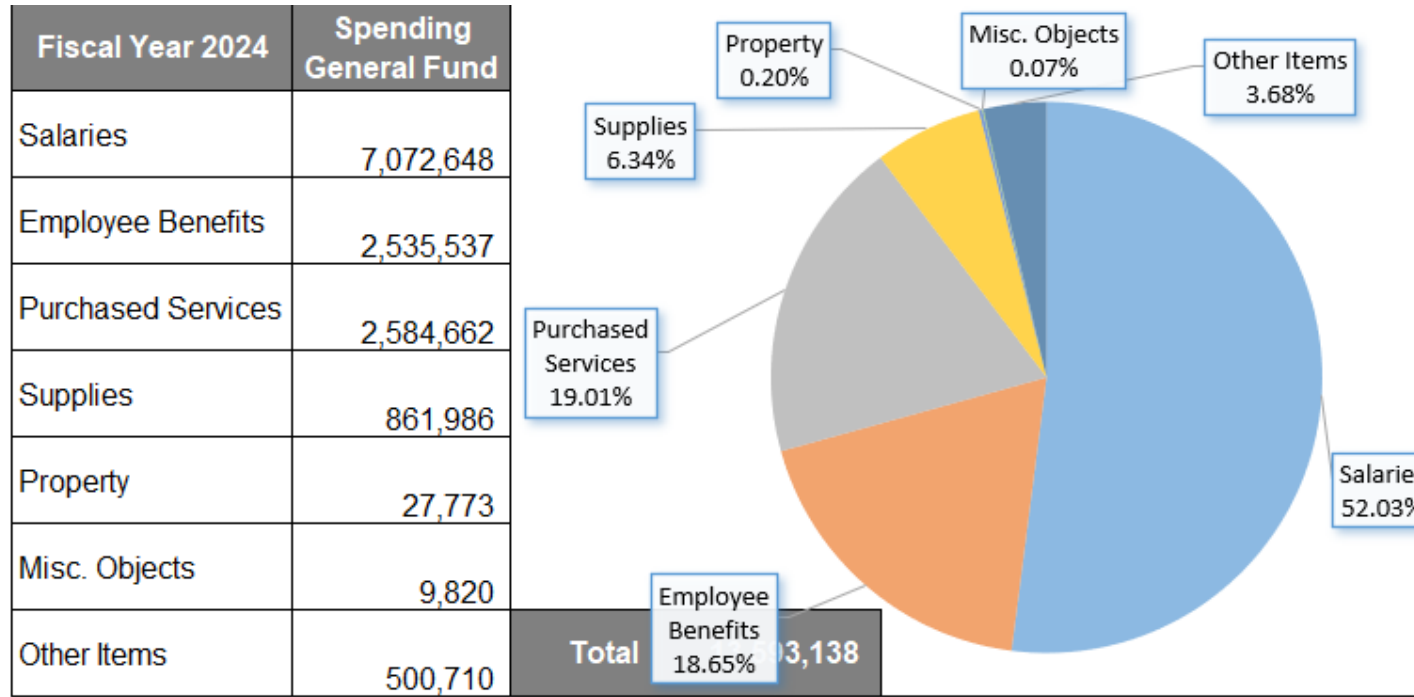
<b>TAX RATE SUMMARY</b>											
Red Oak Community School District   FY24 Red Oak Base Scenario HH											
<b>Property Tax Rates</b>											
Fund	Historical					BUDGET	Projections				
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
General	11.8852	10.4033	9.1679	9.4435	9.1290	9.5979	9.5156	9.3381	9.4052	9.2946	9.5612
Management	0.0000	0.0000	1.0015	0.4284	0.7045	0.4065	0.0000	0.1694	0.0983	0.2051	0.0000
Regular PPEL	0.3300	0.3300	0.3300	0.3300	0.3300	0.3300	0.3300	0.3300	0.3300	0.3300	0.3300
Voted PPEL	1.2054	1.2073	1.1893	1.1979	1.1936	1.1805	1.1983	1.2025	1.2065	1.2104	1.2141
PERL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Library	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Debt Service	2.0874	3.6658	3.7532	4.0496	4.0499	4.0387	4.0500	4.0500	4.0500	4.0500	4.0500
<b>Total Rate</b>	<b>15.5080</b>	<b>15.6064</b>	<b>15.4419</b>	<b>15.4493</b>	<b>15.4071</b>	<b>15.5536</b>	<b>15.0939</b>	<b>15.0900</b>	<b>15.0900</b>	<b>15.0900</b>	<b>15.1553</b>
<b>Surtax Rate/Dollar Summary</b>											
General Fund - Instructional Levy Surtax Rate	9.00%	9.00%	5.00%	5.00%	5.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
General Fund - Instructional Levy Surtax Amount	457,489	463,344	514,988	275,016	293,576	319,817	64,716	64,716	64,716	64,716	64,716
General Fund - Ed. Improvement Surtax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Fund - Ed. Improvement Surtax Amount	0	0	0	0	0	0	0	0	0	0	0
PPEL Fund - Voted PPEL Surtax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	0.00%
PPEL Fund - Voted PPEL Surtax Amount	50,832	51,483	57,221	55,003	58,715	63,963	64,716	64,716	64,716	64,716	64,716
<b>Total Surtax Rate</b>	<b>10.00%</b>	<b>10.00%</b>	<b>6.00%</b>	<b>6.00%</b>	<b>6.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>1.00%</b>
<b>Total Surtax Amount</b>	<b>508,321</b>	<b>514,827</b>	<b>572,209</b>	<b>330,019</b>	<b>352,291</b>	<b>383,780</b>	<b>129,432</b>	<b>129,432</b>	<b>129,432</b>	<b>129,432</b>	<b>129,432</b>

# Three Important Projections for FY24

## Red Oak Community School District



# Three Important Projections for FY24





## Red Oak Community School District | Red Oak Revised Certified Budget

### Monthly Reporting

Month

2024-02

Row	General Fund Unspent Authorized Budget		FY19	FY20	FY21	FY22	FY23	FY24 Budget	FY24 Projected
5	Year-end	Maximum Authorized Budget	15,152,196	15,339,759	16,684,704	18,411,521	19,080,375	19,294,779	19,412,925
6		Total Expenditures	12,542,720	12,400,730	13,080,365	13,779,989	13,977,519	13,593,138	14,548,548
7		UAB	2,609,476	2,939,029	3,604,339	4,631,532	5,102,855	5,701,642	4,864,377
8		UAB Ratio	17.2%	19.2%	21.6%	25.2%	26.7%	29.6%	25.1%
9	IASB Year-end Target		Acceptable Level 7%-17%, Not to Exceed 25%						
10	YTD	Expenditures	\$6,963,285	\$6,972,157	\$6,977,574	\$7,937,088	\$7,943,055		\$8,545,204
11		% Final Expenditures	56%	56%	53%	58%	57%		59%
12		% Maximum UAB Used	46%	45%	42%	43%	42%		44%

Row	General Fund Annual Unspent Authorized Budget		FY19	FY20	FY21	FY22	FY23	FY24 Budget	FY24 Projected
15	Year-end	Max. Annual Authorized Budget	13,368,779	13,101,837	14,075,228	15,472,492	15,476,036	14,191,924	14,310,069
16		Total Expenditures	12,542,720	12,400,730	13,080,365	13,779,989	13,977,519	13,593,138	14,548,548
17		% Annual Max. UAB Used	93.8%	94.6%	92.9%	89.1%	90.3%	95.8%	101.7%
18	IASB Year-end Target		Once UAB is at Acceptable Level, Annual Spending Authority at 100%						
19	YTD	Expenditures	\$6,963,285	\$6,972,157	\$6,977,574	\$7,937,088	\$7,943,055		\$8,545,204
20		% Annual Max. UAB Used	52%	53%	50%	51%	51%		60%

Row	General Fund - Solvency		FY19	FY20	FY21	FY22	FY23	FY24 Budget	FY24 Projected
23	Year-end	Total Revenue	12,886,635	12,215,400	13,357,440	14,884,019	14,198,006	13,874,621	14,048,747
24		AEA Flowthrough	481,501	480,081	485,408	489,115	510,133	494,198	494,198
25		Assigned/Unassigned Fund Bal.	2,176,592	2,574,818	2,892,862	4,097,317	4,317,803	4,599,286	3,818,002
26		Solvency	17.5%	21.9%	22.5%	28.5%	31.5%	34.4%	28.2%
27	IASB Year-end Target		Acceptable Level 7%-17%, Not to Exceed 25%						
28	YTD	Revenue	\$7,344,163	\$7,276,503	\$7,446,591	\$8,986,689	\$8,714,885		\$8,325,048
29		% of Total Revenue	57%	60%	56%	60%	61%		59%

Row	General Fund - Solvency		FY19	FY20	FY21	FY22	FY23	FY24 Budget	FY24 Projected
23	Year-end	Total Revenue	12,886,635	12,215,400	13,357,440	14,884,019	14,198,006	13,874,621	14,048,747
24		AEA Flowthrough	481,501	480,081	485,408	489,115	510,133	494,198	494,198
25		Assigned/Unassigned Fund Bal.	2,176,592	2,574,818	2,892,862	4,097,317	4,317,803	4,599,286	3,818,002
26		Solvency	17.5%	21.9%	22.5%	28.5%	31.5%	34.4%	28.2%
27	IASB Year-end Target		Acceptable Level 7%-17%, Not to Exceed 25%						
28	YTD	Revenue	\$7,344,163	\$7,276,503	\$7,446,591	\$8,986,689	\$8,714,885		\$8,325,048
29		% of Total Revenue	57%	60%	56%	60%	61%		59%

Row	Original Certified Budget - All Funds		FY19	FY20	FY21	FY22	FY23	FY24 Budget
32	Instruction	Certified Spending	9,068,083	8,589,396	9,271,267	9,058,179	8,742,048	8,458,650
33		Actual Spending YTD	4,658,532	4,587,912	4,472,828	4,937,680	4,797,083	5,176,395
34		% Certified Spent YTD	51%	53%	48%	55%	55%	61%
35	Support Services	Certified Spending	4,799,437	4,182,703	4,618,989	4,559,465	5,072,528	4,783,036
36		Actual Spending YTD	2,501,815	2,629,279	2,793,368	3,150,735	3,474,341	3,931,322
37		% Certified Spent YTD	52%	63%	60%	69%	68%	82%
38	Non-Instructional Programs	Certified Spending	644,300	458,962	834,717	751,790	626,005	658,681
39		Actual Spending YTD	366,532	396,043	257,130	330,042	301,964	338,982
40		% Certified Spent YTD	57%	86%	31%	44%	48%	51%
41	Other	Certified Spending	29,891,103	12,056,019	2,353,276	3,181,787	3,014,399	3,087,553
42		Actual Spending YTD	14,261,161	7,658,105	1,783,127	910,219	1,820,535	1,097,334
43		% Certified Spent YTD	48%	64%	76%	29%	60%	36%
44	Total	Certified Spending	\$44,402,923	\$25,287,080	\$17,078,249	\$17,551,221	\$17,454,980	\$16,987,920
45		Actual Spending YTD	\$21,788,041	\$15,271,340	\$9,306,452	\$9,328,677	\$10,393,922	\$10,544,033
46		% Certified Spent YTD	49.1%	60.4%	54.5%	53.2%	59.5%	62.1%

Row	Certified Budget Comparison Budget vs. Projected			FY24 Certified	FY24 Budget	Variance	FY24 Certified	FY24 Projected	Variance
49	Instruction			8,458,650	8,983,261	(524,610)	8,458,650	9,470,244	(1,011,594)
50	Support Services			4,783,036	5,094,666	(311,630)	4,783,036	5,778,546	(995,510)
51	Non-Instructional Programs			658,681	629,925	28,756	658,681	888,881	(230,200)
52	Other			3,087,553	3,379,267	(291,714)	3,087,553	2,754,761	332,792
53	Total			\$16,987,920	\$18,087,119	(\$1,099,199)	\$16,987,920	\$18,892,432	(\$1,904,512)

# A look at past Certified Budgets

Row	Certified Budget Comparison Budget vs. Projected	FY22 Certified	FY22 Budget	Variance	FY22 Certified	FY22 Projected	Variance
49	Instruction	9,058,179	8,818,415	239,764	9,058,179	9,101,135	(42,956)
50	Support Services	4,559,465	4,897,664	(338,199)	4,559,465	4,969,837	(410,372)
51	Non-Instructional Programs	751,790	610,730	141,060	751,790	620,681	131,109
52	Other	3,181,787	2,910,284	271,503	3,181,787	2,957,352	224,436
53	<b>Total</b>	<b>\$17,551,221</b>	<b>\$17,237,094</b>	<b>\$314,127</b>	<b>\$17,551,221</b>	<b>\$17,649,004</b>	<b>(\$97,783)</b>

FY22

Row	Certified Budget Comparison Budget vs. Projected	FY23 Certified	FY23 Budget	Variance	FY23 Certified	FY23 Projected	Variance
49	Instruction	8,742,048	9,246,587	(504,539)	8,742,048	9,225,274	(483,226)
50	Support Services	5,072,528	4,938,364	134,164	5,072,528	5,411,984	(339,456)
51	Non-Instructional Programs	626,005	642,605	(16,600)	626,005	614,546	11,459
52	Other	3,014,399	3,050,944	(36,545)	3,014,399	3,153,416	(139,017)
53	<b>Total</b>	<b>\$17,454,980</b>	<b>\$17,878,501</b>	<b>(\$423,521)</b>	<b>\$17,454,980</b>	<b>\$18,405,219</b>	<b>(\$950,239)</b>

FY23

Row	Certified Budget Comparison Budget vs. Projected	FY24 Certified	FY24 Budget	Variance	FY24 Certified	FY24 Projected	Variance
49	Instruction	8,458,650	8,983,261	(524,610)	8,458,650	9,470,244	(1,011,594)
50	Support Services	4,783,036	5,094,666	(311,630)	4,783,036	5,778,546	(995,510)
51	Non-Instructional Programs	658,681	629,925	28,756	658,681	888,881	(230,200)
52	Other	3,087,553	3,379,267	(291,714)	3,087,553	2,754,761	332,792
53	<b>Total</b>	<b>\$16,987,920</b>	<b>\$18,087,119</b>	<b>(\$1,099,199)</b>	<b>\$16,987,920</b>	<b>\$18,892,432</b>	<b>(\$1,904,512)</b>

FY24

## Statement of Revenues, Expenditures, & Surplus or Deficit

For the Period Ending February 28, 2024

REVENUES		General Fund (Actual)					Other Funds FY24 (Actual)		
		FY20 YTD	FY21 YTD	FY22 YTD	FY23 YTD	FY24 YTD	Activity YTD	Management YTD	Sales Tax YTD
Local	Amount	\$2,738,829	\$2,531,795	\$2,926,787	\$2,834,416	\$2,981,217	\$136,508	\$103,033	\$17,968
	% of Total	57%	53%	59%	59%	57%	78%	58%	100%
State	Amount	\$4,431,239	\$4,664,298	\$4,754,221	\$5,177,179	\$5,103,222	\$0	\$30	\$732,606
	% of Total	63%	63%	63%	64%	62%	0%	99%	54%
Federal	Amount	\$106,435	\$250,498	\$1,279,734	\$643,206	\$229,727	\$0	\$0	\$0
	% of Total	26%	21%	55%	53%	37%	0%	0%	0%
Other	Amount	\$0	\$0	\$25,946	\$60,084	\$10,883	\$0	\$0	\$0
	% of Total	0%	0%	37%	56%	18%	0%	0%	0%
TOTAL REVENUE	Amount	\$7,276,503	\$7,446,591	\$8,986,689	\$8,714,885	\$8,325,048	\$136,508	\$103,062	\$750,574
	% of Total	60%	56%	60%	61%	59%	77%	58%	55%

EXPENDITURES		General Fund (Actual)					Other Funds FY24 (Actual)		
		FY20 YTD	FY21 YTD	FY22 YTD	FY23 YTD	FY24 YTD	Activity YTD	Management YTD	Sales Tax YTD
Salaries	Amount	\$3,652,503	\$3,598,397	\$3,755,036	\$4,051,622	\$3,996,959	\$0	\$5,750	\$0
	% of Total	53%	52%	53%	55%	55%	0%	96%	0%
Benefits	Amount	\$1,259,097	\$1,295,383	\$1,363,933	\$1,403,936	\$1,579,852	\$0	\$440	\$0
	% of Total	53%	53%	54%	55%	57%	0%	96%	0%
Purchased Services	Amount	\$1,008,822	\$984,283	\$1,041,645	\$1,346,389	\$1,860,616	\$37,213	\$381,836	\$3,156
	% of Total	57%	54%	51%	53%	61%	66%	94%	30%
Supplies And Materials	Amount	\$528,491	\$534,460	\$620,916	\$567,564	\$536,784	\$80,193	\$100,305	\$0
	% of Total	79%	59%	75%	62%	66%	63%	100%	0%
Property	Amount	\$30,188	\$69,746	\$655,544	\$53,736	\$7,325	\$11,494	\$0	\$0
	% of Total	29%	20%	79%	36%	42%	88%	0%	0%
Other Objects	Amount	\$493,056	\$495,305	\$500,014	\$519,808	\$563,668	\$11,627	\$0	\$516,623
	% of Total	100%	100%	100%	99%	99%	64%	0%	60%
TOTAL EXPENDITURES	Amount	\$6,972,157	\$6,977,574	\$7,937,088	\$7,943,055	\$8,545,204	\$140,527	\$488,331	\$519,779
	% of Total	56%	54%	58%	57%	59%	65%	95%	60%

SURPLUS / (DEFICIT)	\$304,346	\$469,017	\$1,049,601	\$771,830	(\$220,155)	(\$4,019)	(\$385,269)	\$230,795
Annual Beginning Fund Balance	\$3,511,480	\$3,369,701	\$3,714,494	\$4,816,233	\$5,036,719	\$87,120	\$1,330,571	\$2,919,167
YTD Ending Fund Balance	\$3,815,826	\$3,838,718	\$4,764,095	\$5,588,063	\$4,816,564	\$83,101	\$945,302	\$3,149,963

Activities Information: We have taken the “band aid” approach with all of the spaces below. We appreciate the support from our school board members, superintendents, and groups for any and all updates that have happened. If no further updates happened, we would certainly do our best to make due with our current circumstances. The spaces are playable and usable. We appreciate the school board considering making substantial facilities updates that would greatly enhance our activities programs.

Auditorium/Music Spaces:

Football/Track/Soccer:

- Consistent issues with water lines and sprinkler systems
- Renovate football/soccer/marching band field and track
  - Track resurfacing has a 5-7 year life span - last season was season 1
  - Football/Soccer/Marching band field - many “crowns”
- Pave parking lot
- Renovate fieldhouse, entry, admissions, concessions
- Add space for media and coaches
- No space for visiting teams before, during, and after games
- New scoreboard

Baseball:

- Consistent issues with water lines and sprinkler systems
- Renovate dugouts
- Renovate field
  - Standing water in the infield grass area - drainage issues
- Pave parking lot

Softball:

- Consistently issues with water lines and sprinkler systems
- Renovate dugouts
- Renovate field
  - Drainage issues

Activities Fieldhouse:

- Turf space has been used for:
  - Band
  - Sports: football (practice and combine), wrestling, soccer, track, golf, baseball, softball, youth wrestling/baseball/softball

- Meetings: Postseason coaches meetings/team camps, regional transportation meeting, professional development
  - Classroom space
- Wrestling Room
  - Ideally the wrestling program would have enclosed dedicated space that is climate controlled with locker rooms and showers
  - If relocated, the remainder of the space in the fieldhouse could be better utilized by all

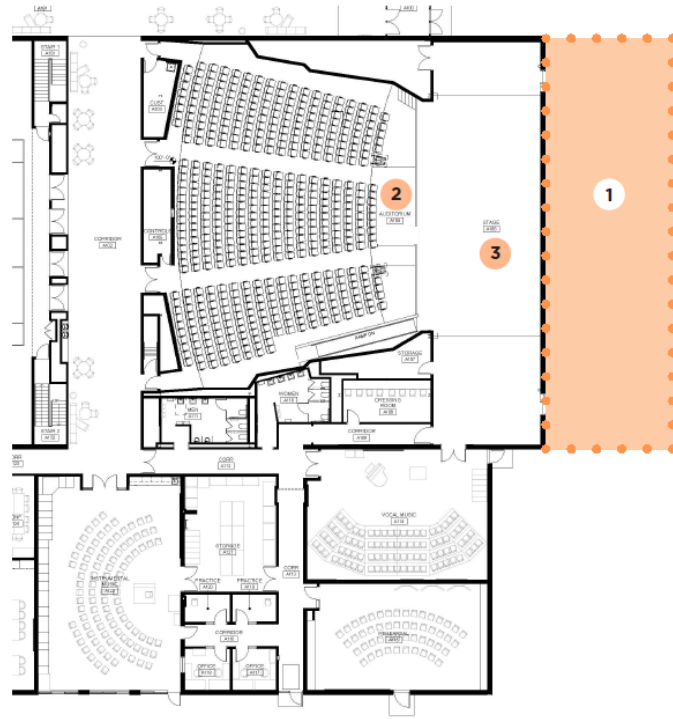
## Activities — Plan Diagrams

### AUDITORIUM IMPROVEMENTS

**1** Expanded back stage space. Create staging areas for proper productions, additional storage for larger set and productions items

**2** Improved lighting and sound system for productions. Better acoustics for auditorium space so production value is captured and can be properly heard

**3** Expanded fly space above stage for expanded production capabilities that may be more typical of a high school level production



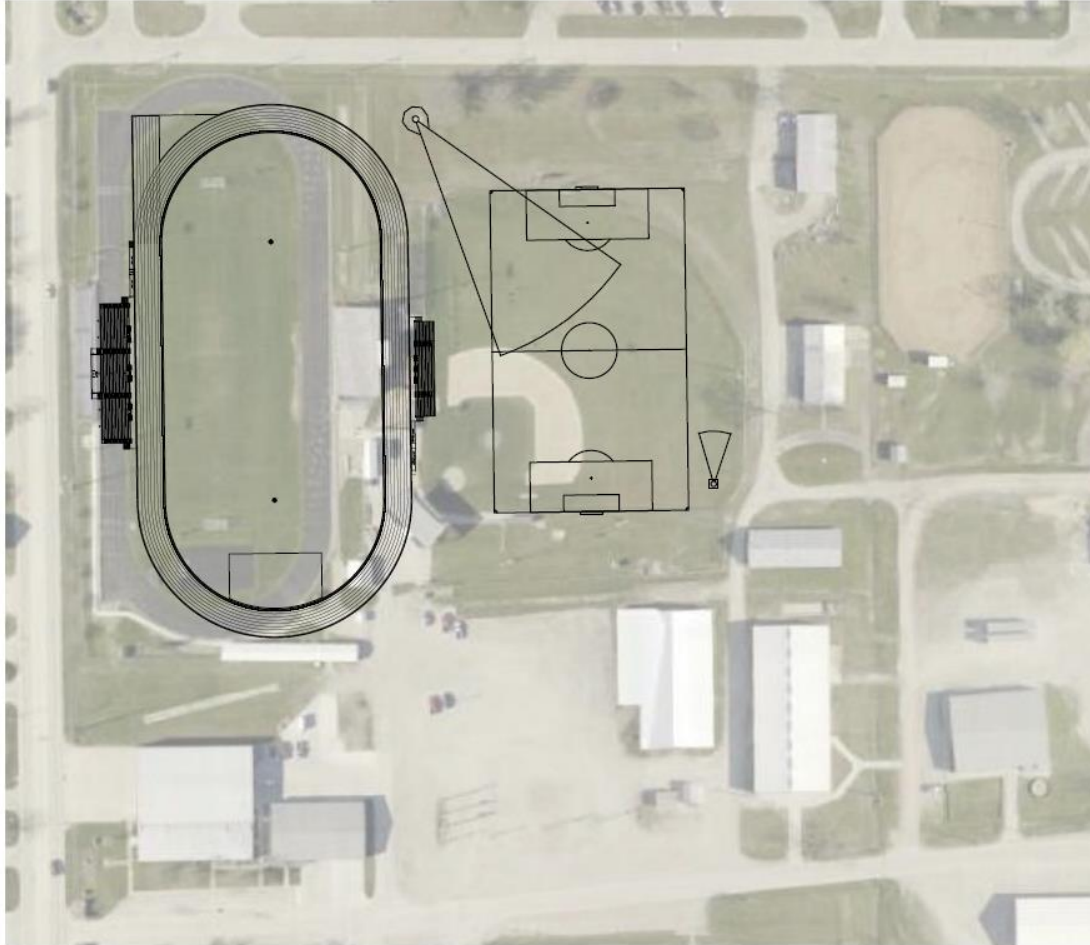
Notes:



Notes:

- Met with city, park board, YMCA, JVAA regarding youth complex fields - considering major renovations to those three fields. Before moving forward, they would like assurances that the school does not plan to change those areas dramatically
- Dimensions of baseball field?
- Add batting cages
- Surround entire complex with fencing
- What do entry and admissions areas look like?
- Concessions plan
- Most likely adding sidewalks/walkways





Notes:

- Home side/visitor side switched
- Renovate football/soccer/marching band field and track
- Existing lights can be relocated
- Existing fieldhouse could stay and be renovated
- New scoreboard
- New concessions, restrooms, admissions, and entry
- Parking lot paved
- New fieldhouse for locker room and storage - north of soccer area
- Shot/discus moved to same location as long/high jump and running events
- Soccer area:
  - If turf - since the relocation of the baseball field would be on top of the current practice football field, need football/marching band practice field (JH and HS). Can be used more readily by other youth, JH, and HS sports
  - If grass - will be badly damaged during football/marching band season



Other options not in plan:

Storage:

- Badly needed - currently store score table, volleyball/basketball/PE equipment in corners of gym that block doors, store wrestling mats in the weight room hallway during wrestling season
- Possibly on north or south side of orange gym/weight room?

Relocate wrestling room:

- Need dedicated space for climate control and locker room/showers
- Possibly add north, east, or south of fieldhouse

Conclusion:

I firmly believe that a large project can be accomplished combining school funds and, if needed, a capital project. In order to accomplish this, there needs to be a joint effort between the following groups:

School

- School board, superintendent, administrators
- Coaches, directors, sponsors, students
- Maintenance, Technology

Music Boosters

Athletic Boosters

FFA Alumni and Supporters

Fair Board

City

Park and Tree Board

YMCA

# Questions? Contact Us:



Lora Appenzeller  
Senior Advisor, Analytics  
lappenzeller@frontlineed.com  
515.518.6032

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# Analytics Solutions For K-12 Education

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Thank You

March 28,  
2024