



# Budget Advisory Council

January 11, 2023



**DISTRICT196®**

One District. Infinite Possibilities.

# Agenda



1. Public Input (15 minutes total and each speaker up to 3 minutes)
2. Review Agenda and Approve November 9, 2022 Minutes
3. Introduction of New Member
4. Review Financial Documents – Mark Stotts/Christopher Onyango-Robshaw
  - 2021-22 ACFR
  - 2022-23 Final Budget
5. Facilities Update – Mark Stotts
6. OPEB Update – Mark Stotts
7. Day at the Capitol – February 14, 2023
8. Next Meeting – March 8, 2023
9. Adjournment

# Review of Financial Documents

2021-22 ACFR



# Audit Findings and Results



**Audit Opinion** – The financial statements are fairly stated. We issued what is known as a “clean” or “unmodified” audit opinion.

**Yellow Book Compliance Findings** – No compliance issues were noted in our review of laws, regulations, contracts, and grants that could have significant financial implications to the School.

**Internal Controls** – No “material weaknesses” in internal control were reported.

**Single Audit** – We noted two material weaknesses and two significant deficiencies with regards to direct and material compliance requirements of the major federal programs, which was related to the procurement and suspension and debarment requirements in the Child Nutrition Program and time and effort requirements in the Education Stabilization Fund and MN COVID-19 Testing Programs. In addition, the Title I Program was tested as a major federal program, no findings were reported in this program with regards to direct and material compliance requirements.

**Legal Compliance** – We noted no legal compliance issues with regards to our testing over the requirements in Minnesota Statutes.

**Enrollment** – For fiscal 2021-2022 Rosemount-Apple Valley-Eagan Public Schools had an estimated total adjusted average daily membership of 28,805.26 (or 31,574.41 adjusted pupil units). For fiscal 2020-2021, Rosemount-Apple Valley-Eagan Public Schools had an estimated total adjusted average daily membership of 28,709.23 (or 31,475.92 adjusted pupil units).



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# Audit Findings and Results



**Fund Balance** – The School's General Fund unrestricted portion of fund balance for UFARS reporting purposes decreased by \$4,293,302 during fiscal year 2022, decreasing from \$64,524,163 to \$60,230,861. Total fund balance of the General Fund increased by \$9,236,219, ending at \$94,094,796 as of June 30, 2022. The total ending unrestricted portion of fund balance represents 14.08% of General Fund expenditures. A District's fund balance is an important aspect in considering the School's financial well-being since a healthy fund balance represents things such as cash flow, as a cushion against unanticipated expenditures, enrollment changes, funding deficiencies, and aid prorations at the state level and similar problems. The District has continued to do a commendable job of financial planning and reacting to enrollment changes.

**Budget to Actual** – Total revenues and other financing sources on a net basis in the General Fund were \$4.52 million (or 1.02%) lower than the budgeted amount and total expenditures and other financing uses were approximately \$15.63 million (or 3.52%) less than had been budgeted. The net effect was an increase in total fund balance that was \$11.11 million more than had been reflected in the District's final amended budget.

# Financial Trends: Audited Fund Balances through June 30, 2022

FUND DESCRIPTION	6/30/2021 AUDITED BALANCE	2021-22 AUDITED REVENUES	TRANSFERS INTO FUNDS	2021-22 AUDITED EXPENDITURES	TRANSFERS OUT OF FUNDS	6/30/22 AUDITED BALANCE
<b>GENERAL FUND</b>						
<b>A. UNASSIGNED - OPERATING</b>	\$ 64,524,163	\$ 370,875,022	\$ -	\$ 361,865,527	\$ (13,302,797)	\$ 60,230,861
As a percentage of current year operating expenditures						14.07%
<b>B. NONSPENDABLE FOR</b>						
PREPAID ITEMS	\$ 73,767	\$ 3,247,959		\$ 73,767		\$ 3,247,959
INVENTORY	573,890	110,528		-		684,418
TOTAL NONSPENDABLE	\$ 647,657	\$ 3,358,487		\$ 73,767		\$ 3,932,377
<b>C. RESTRICTED FOR</b>						
STUDENT ACTIVITIES	\$ 349,773	\$ 212,342		\$ 217,540		\$ 344,575
LEARNING AND DEVELOPMENT	-	6,317,046		8,798,998	2,481,952	-
ACHIEVEMENT AND INTEGRATION	-	5,192,960		5,686,303	493,343	-
MEDICAL ASSISTANCE	2,019,014	1,717,605		1,477,656		2,258,963
GIFTED AND TALENTED	-	409,267		2,068,290	1,659,023	-
BASIC SKILLS	-	5,492,449		12,557,637	7,065,188	-
AREA LEARNING CENTER	-	1,598,755		3,076,435	1,477,680	-
SAFE SCHOOLS	(535,471)	1,161,585		1,322,361		(696,267)
CAPITAL PROJECTS LEVY	4,964,616	7,316,077		5,640,228		6,640,465
STAFF DEVELOPMENT	-	4,244,476		4,370,087	125,611	-
LONG-TERM FACILITY MAINTENANCE (LTFM)	1,851,995	12,022,539		11,113,200		2,761,334
OPERATING CAPITAL	3,908,082	10,714,588		9,744,347		4,878,323
TOTAL RESTRICTED	\$ 12,558,009	\$ 58,399,669	\$ -	\$ 66,073,082	\$ 13,302,797	\$ 16,187,393
<b>D. ASSIGNED FOR</b>						
SUBSEQUENT YEAR BUDGET DEFICIT	\$ -	\$ 4,661,000		\$ -		\$ 4,661,000
BUILDING SITE CARRY-OVER	7,128,748	1,954,417		-		9,083,165
TOTAL ASSIGNED	\$ 7,128,748	\$ 6,615,417	\$ -	\$ -	\$ -	\$ 13,744,165
<b>BUDGET</b>						
<b>TOTAL GENERAL FUND</b>	\$ 84,858,577	\$ 441,770,871	\$ -	\$ 443,647,303	\$ -	\$ 82,982,145
<b>DIFFERENCE</b>		\$ 437,248,595	\$ -	\$ 428,012,376	\$ -	\$ 94,094,796
<b>% VARIANCE</b>		(\$4,522,276)	\$ -	(\$15,634,927)	\$ -	\$11,112,651
		-1.02%		-3.52%		



# Financial Trends: Audited Fund Balances through June 30, 2022

FUND DESCRIPTION	6/30/2021 AUDITED BALANCE	2021-22 AUDITED REVENUES	TRANSFERS INTO FUNDS	2021-22 AUDITED EXPENDITURES	TRANSFERS OUT OF FUNDS	6/30/22 AUDITED BALANCE
<b>FOOD SERVICE</b>						
NONSPENDABLE FOR PREPAID ITEMS	\$ 6,230	\$ -		\$ 6,230		\$ -
NONSPENDABLE FOR INVENTORY	464,440	684,418		464,440		684,418
RESTRICTED FOR FOOD SERVICE PROGRAM	3,543,461	18,990,914		14,946,729		7,587,646
BUDGET		\$17,749,372		\$14,152,246		\$7,611,257
FOOD SERVICE	\$ 4,014,131	\$ 19,675,332	\$ -	\$ 15,417,399	\$ -	\$ 8,272,064
DIFFERENCE		\$1,925,960		\$1,265,153		\$660,807
% VARIANCE		10.85%		8.94%		
<b>COMMUNITY EDUCATION</b>						
NONSPENDABLE FOR PREPAID ITEMS	\$ -	\$ 1,305		\$ -		\$ 1,305
A. RESTRICTED FOR						
REGULAR COMMUNITY ED PROGRAMS	540,174	4,355,040		4,553,043		342,171
EARLY CHILDHOOD FAMILY ED PROGRAMS	1,069,608	1,698,850		1,753,775		1,214,683
SCHOOL READINESS	1,116,243	1,500,207		1,443,554		1,172,896
ADULT BASIC EDUCATION	415,002	1,057,291		1,016,625		455,668
OTHER RESTRICTED	103,044	777,517		857,333		23,228
BUDGET		\$9,332,249		\$9,241,594		\$ 3,334,726
TOTAL COMMUNITY EDUCATION	\$ 3,244,071	\$ 9,590,209	\$ -	\$ 9,624,329	\$ -	\$ 3,209,951
DIFFERENCE		\$ 257,960		\$382,735		(\$124,775)
% VARIANCE		2.76%		4.14%		
<b>CAPITAL PROJECTS - BUILDING CONSTRUCTION</b>						
NONSPENDABLE FOR PREPAID ITEMS	\$ 2,500	\$ -		\$ -		\$ 2,500
A. RESTRICTED FOR						
NEW CONSTRUCTION	\$ 1,580,684	\$ 4,051		\$ 1,288,637		\$ 295,098
LONG-TERM FACILITIES MAINTENANCE	-	-		-		-
PROJECTS FUNDED BY CERT OF PARTICIPATION	7,056,154	10,697,895		17,754,049		-
BUDGET		\$10,644,000		\$19,279,154		\$4,184
TOTAL BUILDING FUND	\$ 8,639,338	\$ 10,701,946	\$ -	\$ 19,042,686	\$ -	\$ 298,598
DIFFERENCE		\$57,946		(\$236,468)		\$294,414
<b>DEBT SERVICE</b>						
A. RESTRICTED FOR						
OPERATING DEBT SERVICE	\$ 1,373,142	\$ 30,060,025		\$ 29,152,888		\$ 2,280,279
OPEB BONDS DEBT SERVICE	2,263,633	-		-		2,263,633
BUDGET		\$30,060,790		\$29,045,000		\$ 4,642,565
TOTAL DEBT SERVICE	\$ 3,636,775	\$ 30,060,025	\$ -	\$ 29,152,888	\$ -	\$ 4,543,912
DIFFERENCE		\$9,235		\$107,888		(\$98,653)
% VARIANCE		0.03%		0.37%		
<b>PROPRIETARY &amp; TRUST</b>						
OPEB IRREVOCABLE TRUST FUND	\$ 63,351,360	\$ (6,059,314)		\$ 2,778,866	\$ -	\$ 54,513,180
INTERNAL SERVICE - SEVERANCE BENEFITS	(3,726,950)	1,131,832		568,479		(3,163,597)
INTERNAL SERVICE - SELF INS DENTAL BENEFITS	302,060	476,076		448,543		329,593
INTERNAL SERVICE - SELF INS HEALTH BENEFITS	21,072,175	60,101,635		61,624,206		19,549,604
PROPRIETARY & TRUST	\$ 80,998,645	\$ 55,650,229	\$ -	\$ 65,420,094	\$ -	\$ 71,228,780
TOTAL	\$ 185,391,537	\$ 562,926,336	\$ -	\$ 566,669,772	\$ -	\$ 181,648,101

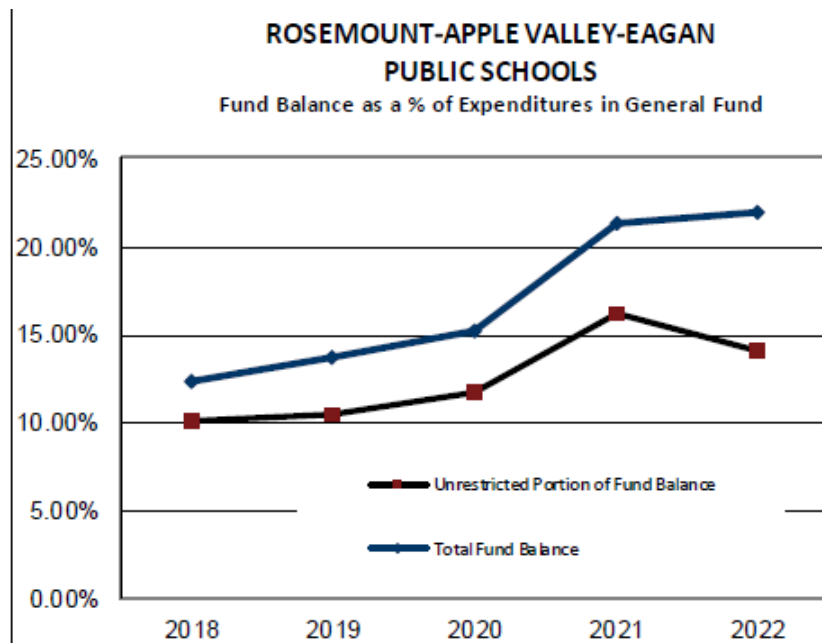




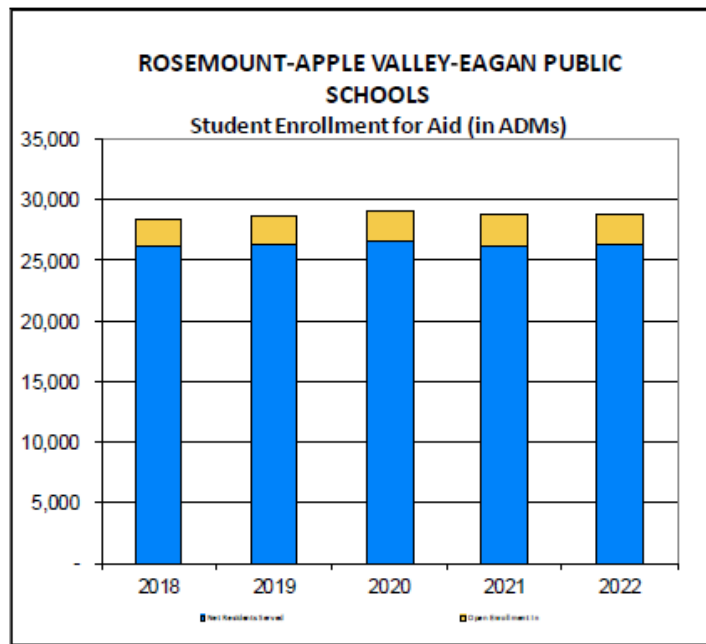
# Fund Balances of the General Fund



UFARS Basis	2018	2019	2020	2021	2022
Unassigned Fund Balance	\$ 27,003,410	\$ 38,848,473	\$ 44,885,382	\$ 64,524,163	\$ 60,230,861
Assigned Fund Balance	8,399,254	1,311,999	2,583,879	7,128,748	13,744,165
Restricted Fund Balance	8,015,099	9,545,162	9,612,255	12,558,009	16,187,393
Nonspendable Fund Balance	1,050,944	1,421,379	1,282,831	647,657	3,932,377
<b>Total Fund Balance</b>	<b>\$ 44,468,707</b>	<b>\$ 60,927,013</b>	<b>\$ 58,364,327</b>	<b>\$ 84,858,577</b>	<b>\$ 94,094,796</b>
<b>Total Expenditures</b>	<b>\$ 359,068,085</b>	<b>\$ 370,564,521</b>	<b>\$ 383,649,076</b>	<b>\$ 398,670,510</b>	<b>\$ 427,920,164</b>
<b>Total Fund Balance as a % of Total Expenditures</b>	<b>12.38%</b>	<b>13.74%</b>	<b>15.21%</b>	<b>21.29%</b>	<b>21.99%</b>
<b>Unrestricted Portion of Fund Balance as a % of Total Expenditures</b>	<b>10.15%</b>	<b>10.43%</b>	<b>11.70%</b>	<b>16.18%</b>	<b>14.08%</b>



# Students Served for Aid



Total Residents  
 Open Enrollment Out\*  
 Net Residents Served  
 Open Enrollment In  
 Net ADM Served

2018	2019	2020	2021	2022
27,502.98	27,817.92	28,043.27	27,842.85	27,895.74
(1,411.47)	(1,546.96)	(1,510.23)	(1,672.49)	(1,593.54)
26,091.51	26,270.96	26,533.04	26,170.36	26,302.20
2,223.94	2,292.43	2,433.84	2,536.66	2,503.06
28,315.45	28,563.39	28,966.88	28,707.02	28,805.26
* including charter schools				
30,931.98	31,222.10	31,680.95	31,280.03	31,574.41

As reflected in the above chart and graph, the net impact of open enrollment into the District has increased every year between 2018 and 2022.



# Review of Financial Documents

2022-23 Final  
Budget

# Final Budget – Final Budget Summary Fiscal Year Ending June 30, 2023

– by Fund For



Fund	Fund Balance 7/1/2022	Revenues	Expenditures	Fund Balance Transfer	Projected Fund Balance 6/30/2023
<b>General Fund</b>					
Operating	94,834,887	342,454,672	318,877,718	(164,746)	118,411,841
Transportation	2,610,590	22,107,722	25,608,921	-	(890,609)
Capital Expenditure	4,878,323	12,501,513	15,397,357	-	1,982,479
LTFM	2,761,334	11,926,526	12,000,000	-	2,687,860
Special Education	(10,436,301)	55,318,793	93,308,499	-	(48,426,007)
Quality Compensation	(554,035)	7,532,305	7,888,912	-	(910,642)
<b>Total General Fund</b>	<b>94,094,798</b>	<b>451,841,531</b>	<b>473,081,407</b>	<b>(164,746)</b>	<b>72,854,922</b>
<b>Special Revenue Funds</b>					
Food Service	8,272,065	13,290,800	12,507,485	-	9,055,380
Community Service	3,209,950	9,668,827	10,036,009	164,746	2,842,768
<b>Total Special Revenue Funds</b>	<b>11,482,015</b>	<b>22,959,627</b>	<b>22,543,494</b>	<b>164,746</b>	<b>11,898,148</b>
<b>Building Construction Fund</b>					
Turf Fields Projects	306	100	-	-	406
Series 2016A Bond	298,292	3,500	30,000	-	271,792
<b>Total Building Construction Fund</b>	<b>298,599</b>	<b>3,600</b>	<b>30,000</b>	<b>-</b>	<b>272,199</b>

## Debt Service Funds

Regular, excludes refunding	2,280,281	17,809,700	16,930,000	-	3,159,981
OPEB Bonds	2,263,632	-	-	-	2,263,632
<b>Total Debt Service Funds</b>	<b>4,543,913</b>	<b>17,809,700</b>	<b>16,930,000</b>	<b>-</b>	<b>5,423,613</b>

## Internal Service Funds

GASB #16	(3,163,597)	1,670,000	699,999	-	(2,193,596)
Self-Insured Dental	329,593	477,000	455,000	-	351,593
Self-Insured Health	19,549,604	63,007,500	64,010,000	-	18,547,104
<b>Total Internal Service Funds</b>	<b>16,715,600</b>	<b>65,154,500</b>	<b>65,164,999</b>	<b>-</b>	<b>16,705,101</b>

## Custodial & Fiduciary Funds

OPEB Irrevocable Trust	54,513,180	1,600,000	4,500,000	-	51,613,180
<b>Total Trust</b>	<b>54,513,180</b>	<b>1,600,000</b>	<b>4,500,000</b>	<b>-</b>	<b>51,613,180</b>

## Total All Funds

<b>181,648,104</b>	<b>559,368,958</b>	<b>582,249,900</b>	<b>-</b>	<b>158,767,162</b>
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# Final Budget – Final Budget Summary – by Fund For Fiscal Year Ending June 30, 2023



Fund	Fund Balance 7/1/2022	Revenues	Expenditures	Projected Fund Balance 6/30/2023				
<b>General Fund</b>					<b>Debt Service Funds</b>			
Unrestricted - UnAssigned	59,534,596	419,287,245	434,045,288	44,776,553	Regular, excludes refunding	2,280,281	17,809,700	16,930,000
Operating Capital	4,878,323	12,501,513	15,397,357	1,982,479	OPEB Bonds	2,263,632	-	-
Capital Projects Levy	6,640,465	6,986,813	10,499,328	3,127,950	<b>Total Debt Service Funds</b>	4,543,913	17,809,700	16,930,000
LTFM	2,761,334	11,926,526	12,000,000	2,687,860				
Medical Assistance	2,258,963	1,111,034	1,111,034	2,258,963	<b>Internal Service Funds</b>			
Student Activity Accounts	344,575	28,400	28,400	344,575	GASB #16	(3,163,597)	1,670,000	699,999
Site Carry-over	9,083,165	-	-	9,083,165	Self-Insured Dental	329,593	477,000	455,000
Negative Budget Assigned FB	4,661,000	-	-	4,661,000	Self-Insured Health	19,549,604	63,007,500	64,010,000
Non-Spendable	3,932,377	-	-	3,932,377	<b>Total Internal Service Funds</b>	16,715,600	65,154,500	65,164,999
<b>Total General Fund</b>	94,094,798	451,841,531	473,081,407	72,854,922				
<b>Special Revenue Funds</b>					<b>Custodial &amp; Fiduciary Funds</b>			
Food Service	8,272,065	13,290,800	12,507,485	9,055,380	OPEB Irrevocable Trust	54,513,180	1,600,000	4,500,000
Community Service	3,209,950	9,668,827	10,036,009	2,842,768	<b>Total Trust</b>	54,513,180	1,600,000	4,500,000
<b>Total Special Revenue Funds</b>	11,482,015	22,959,627	22,543,494	11,898,148				
<b>Building Construction Fund</b>					<b>Total All Funds</b>	181,648,104	559,368,958	582,249,900
Turf Fields Projects	306	100	-	406				
Series 2016A Bond	298,292	3,500	30,000	271,792				
<b>Total Building Construction Fund</b>	298,599	3,600	30,000	272,199				

# Final Budget – Budget Actuals Comparisons

## Budget

FY22 FY23



Fund	FY22 FINAL REV BDGT	FY22 AUDITED Revenues	FY23 PRELIM REV BDGT	FY23 FINAL REV BDGT	FY22 FINAL EXP BDGT	FY22 AUDITED Expenditures	FY23 PRELIM EXP BDGT	FY23 FINAL EXP BDGT
<b>General Fund</b>								
Operating	336,448,686	314,187,570	338,041,667	342,454,672	299,706,825	291,514,460	304,986,133	318,877,718
Transportation	21,900,146	21,569,667	21,886,387	22,107,722	24,562,517	24,266,207	25,114,499	25,608,921
Capital Expenditure	10,584,514	10,714,591	12,902,259	12,501,513	11,897,724	9,774,056	13,894,134	15,397,357
LTFM	10,442,011	12,022,539	10,312,418	11,926,526	11,972,099	11,113,200	12,000,001	12,000,000
Special Education	54,612,307	71,048,448	54,493,514	55,318,793	87,810,129	83,426,855	91,699,014	93,308,499
Quality Compensation	7,783,207	7,687,666	7,472,298	7,532,305	7,698,009	7,899,483	7,906,083	7,888,912
<b>Total General Fund</b>	<b>441,770,871</b>	<b>437,230,482</b>	<b>445,108,543</b>	<b>451,841,531</b>	<b>443,647,303</b>	<b>427,994,261</b>	<b>455,599,864</b>	<b>473,081,407</b>
		<b>Change in Budget</b>	<b>1.5%</b>			<b>Change in Budget</b>	<b>3.8%</b>	
<b>Special Revenue Funds</b>								
Food Service	17,749,372	19,675,333	13,350,800	13,290,800	14,152,246	15,417,401	12,131,985	12,507,485
Community Service	9,332,249	9,590,206	9,698,887	9,668,827	9,241,594	9,624,327	9,527,723	10,036,009
<b>Total Special Revenue Funds</b>	<b>27,081,621</b>	<b>29,265,539</b>	<b>23,049,687</b>	<b>22,959,627</b>	<b>23,393,840</b>	<b>25,041,728</b>	<b>21,659,708</b>	<b>22,543,494</b>
<b>Building Construction Fund</b>								
Turf Fields Projects	10,640,500	10,698,201	-	100	17,696,154	17,754,049	-	-
Series 2016A Bond	3,500	3,745	1,000	3,500	1,583,000	1,288,637	3,000	30,000
<b>Total Building Construction Fund</b>	<b>10,644,000</b>	<b>10,701,947</b>	<b>1,000</b>	<b>3,600</b>	<b>19,279,154</b>	<b>19,042,686</b>	<b>3,000</b>	<b>30,000</b>

# Final Budget – Budget Actuals Comparisons

FY22 FY23



## Debt Service Funds

Regular, excludes refunding

### Total Debt Service Funds

## Internal Service Funds

GASB #16

Self-Insured Dental

Self-Insured Health

### Total Internal Service Funds

## Custodial & Fiduciary Funds

OPEB Irrevocable Trust

### Total Trust

## Total All Funds

30,050,790	30,060,026	17,889,706	17,809,700	29,045,000	29,152,888	16,930,000	16,930,000
30,050,790	30,060,026	17,889,706	17,809,700	29,045,000	29,152,888	16,930,000	16,930,000
1,420,000	1,131,832	1,670,000	1,670,000	2,716,900	568,479	1,099,989	699,999
477,000	476,076	477,000	477,000	475,000	448,543	455,000	455,000
59,065,000	60,101,635	61,007,500	63,007,500	55,280,000	61,624,206	56,080,000	64,010,000
60,962,000	61,709,543	63,154,500	65,154,500	58,471,900	62,641,228	57,634,989	65,164,999
-	(6,059,314)	1,600,000	1,600,000	4,500,000	2,778,866	4,500,000	4,500,000
-	(6,059,314)	1,600,000	1,600,000	4,500,000	2,778,866	4,500,000	4,500,000
570,509,282	562,908,223	550,803,436	559,368,958	578,337,197	566,651,657	556,327,561	582,249,900

# Facilities Update







# RECOMMENDATION

*Based on a comprehensive review of long-term facilities and equipment needs, and public input on the proposed solutions*

**BOND  
REFERENDUM**

May 9, 2023

The administration recommends that the School Board approve a resolution calling for a two-question bond referendum special election to be held Tuesday, May 9, 2023.



# BACKGROUND

## 2015

- Last bond referendum in District 196 (November)

## 2020

- Enrollment study projected rapid growth in the district over the next 10 years (January)

## 2021

- Committee began review of district's long term facilities and equipment needs (June)
- Attendance -area adjustments approved to better utilize available space at schools (Dec.)

## 2022

- Committee updated School Board and identified 3 main areas of need (June)
- Survey showed understanding of needs and support for proposed improvements (September)
- Committee's recommendations presented to School Board (November 14)
- Public input sought at 3 District Dialogue meetings and online website form (Nov. -Dec.)

# AREAS OF NEED



## Three areas of need identified by the committee:

- **Safety, Security & Supervision** – need to replace outdated equipment and continue improvements started with successful 2015 bond referendum
- **Space for Growth** – need to provide additional school space to address current overcrowding and accommodate projected enrollment growth
- **Consistent Experience** – need to provide a more consistent experience in classrooms, science labs, core facilities and other areas at schools across the district

# AREA OF NEED: SAFETY, SECURITY & SUPERVISION

*Continuous improvement of systems and facilities to support safety, security & supervision*



- Security camera system is outdated and additional cameras needed at all sites
- Need districtwide radio communication system
- Traffic flow/ parking lot improvements needed at selected sites
- More exterior lighting at secondary sites
- Remodel some bathrooms and locker rooms at secondary schools for improved supervision and privacy





# AREA OF NEED: SPACE FOR GROWTH

*District 196 is projected to continue growing over the next 10 years*



*New residential development continues in Rosemount, southern Apple Valley and northern Lakeville*

## Elementary

- 7 of 19 schools are operating over capacity



## Secondary

- Rosemount campus is at maximum capacity
- Rosemount and Scott Highlands middle schools are operating over capacity



# AREA OF NEED: CONSISTENT EXPERIENCE

*Facilities should meet standards to provide a consistent experience*

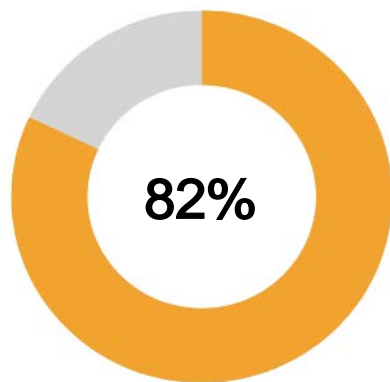
- Aging buildings in district
  - Narrow hallways and accessibility issues
  - Lack of gym/ kitchen/ cafeteria space
- Quantity and quality of science labs
- Inadequate space for special education
- Varying performing arts spaces



# COMMUNITY INPUT



*Public input at in-person meetings and via an online form*



- Support Phase I recommendations



- Strong support for moving high school activity centers from Phase II to Phase I

# UPDATED RECOMMENDATION



*Based on needs and input, a 2 -question bond referendum election*

## Question 1

- Safety, security and supervision improvements at all sites
- New elementary school (#20) on land district already owns
- New Rosemount Middle School at a different site
- Repurpose existing Rosemount Middle School
- Complete remaining renovation of Rosemount High School
- Land for new Rosemount Middle School and a future elementary school
- Addition to Dakota Ridge School and renovation of Transition Plus
- Additional furniture for flexible learning
- Middle school and high school science labs
- Middle school and high school performance spaces



# UPDATED RECOMMENDATION



## Question 2

- Addition of activity center space at each of the district's four comprehensive high schools:
  - Apple Valley High School
  - Eagan High School
  - Eastview High School
  - Rosemount High School

# COST AND TAX IMPACT

*Passage of Question 2 would be contingent on passage of Question 1*



✓ QUESTION 1 improvements would cost **\$374 million total** at a tax impact of **\$11.50 per month.** \*

✓ QUESTION 2 improvements would cost **\$119 million total** at a tax impact of **\$7 per month.** \*

*\*for the owner of an average -value home in the district (\$400,000)*

# NEXT STEPS

*If the board approves the resolution as recommended*



## The administration will:

- Implement plans to conduct the election, with early voting to begin in late March;
- Provide voters additional information about the two referendum questions, and
- Provide opportunities for questions and input.



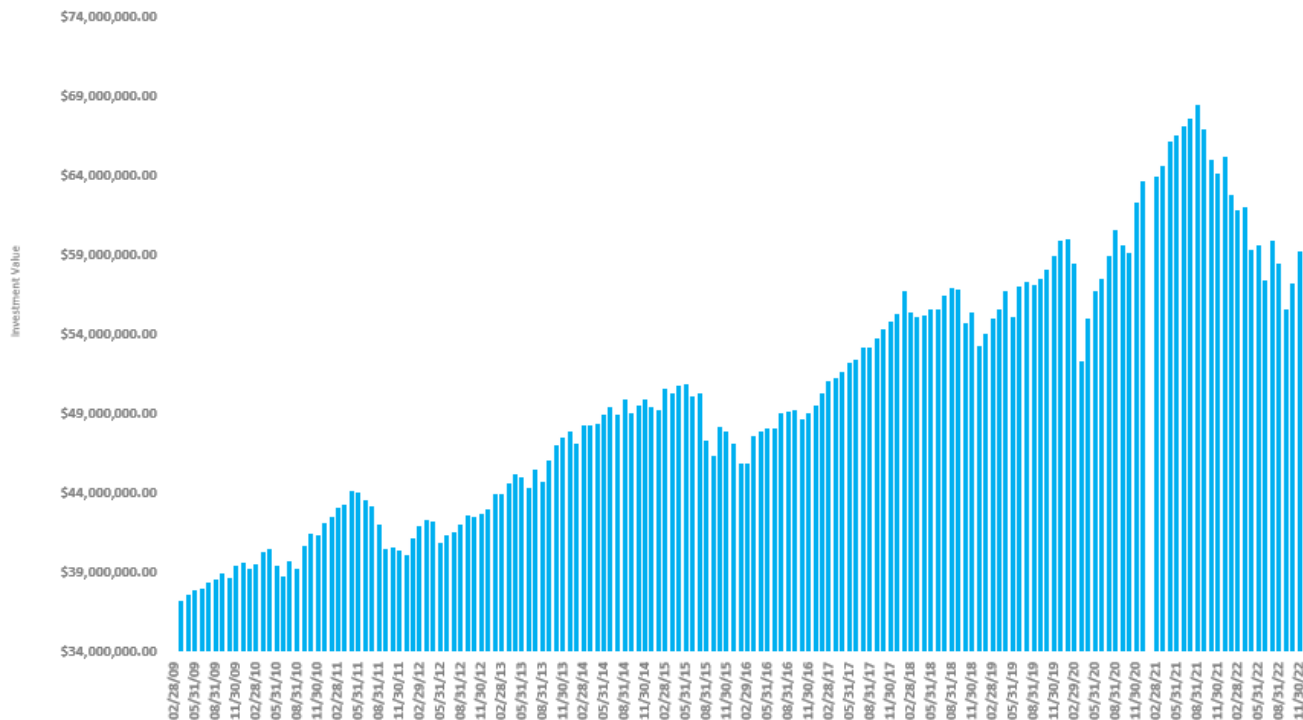
## OPEB Update

# OPEB Update

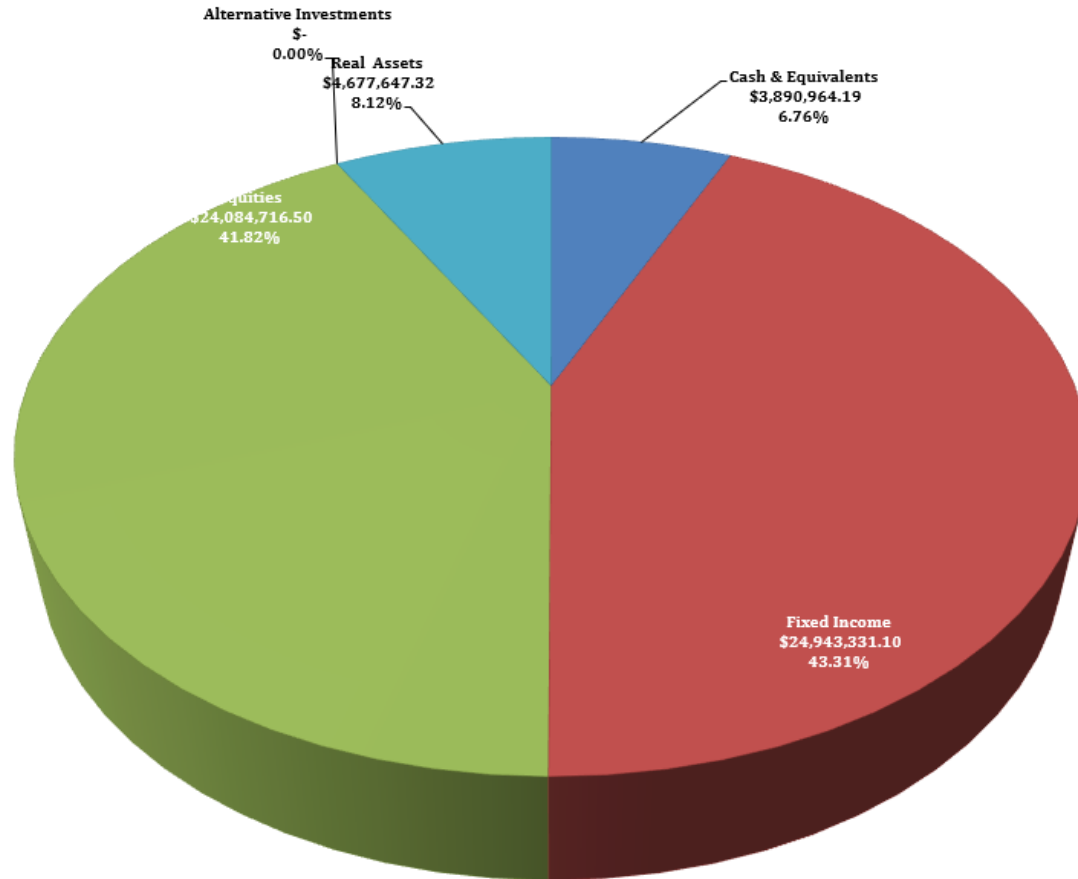
## District 196 OPEB Trust Performance

**TOTAL VALUE**  
**\$57,596,659.11**

**12/31/2022**



# OPEB Update





# Day at the Capitol



February 14, 2023



**Next Meeting: March 8, 2023**

**Adjournment**