



**ONE91**  
Burnsville · Eagan · Savage



# 2020-21 Revised Budget

## January 28, 2021

Presenter: Lisa Rider, Executive Director of Business Services

***Future Ready. Community Strong.***

# Overview

- Provide the Board and Community with school finance information and resources for COVID-19 relief
- Recommendation to the Board for approval of Fiscal Year (FY) 21 Revised Budget

# School Finances 101: Agenda

- Where does district funding come from?
- What restrictions are there on district spending?
- How does the district spend its money?
- Why is there a shortfall now?
  - State aid is falling behind
  - Declining Enrollment
- What's the current situation

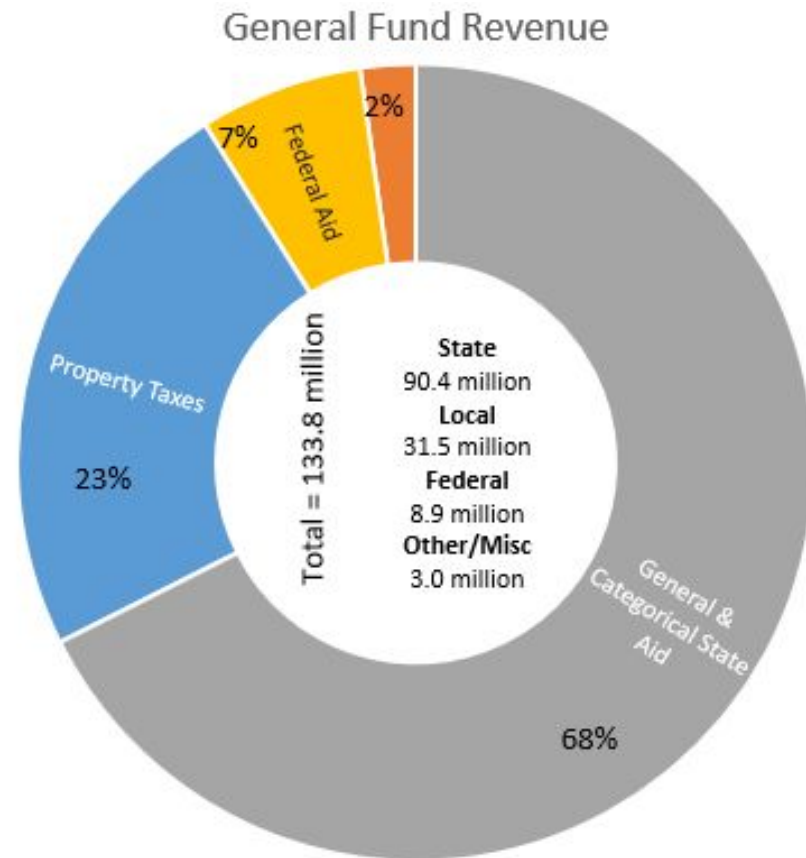
# All Funds Revised Budget 2020-2021

## ISD 191 BURNSVILLE - EAGAN - SAVAGE 2020-2021 REVISED BUDGET CHANGES IN FUND BALANCE

FUND	AUDITED FUND BALANCE 6/30/20	REVENUE BUDGET	EXPENDITURE BUDGET	PROJECTED FUND BALANCE 6/30/21
GENERAL	\$ 20,326,027	\$ 133,743,861	\$ 134,280,355	\$ 19,789,533
FOOD SERVICE	1,025,204	5,549,155	5,458,936	1,115,422
COMMUNITY SERVICE	1,143,250	5,949,005	5,680,596	1,411,659
CAPITAL PROJECTS	2,091,263	30,000	350,000	1,771,263
DEBT SERVICE	4,297,210	24,764,645	23,340,380	5,721,475
CUSTODIAL FUNDS	64,072	2,000	66,072	-
INTERNAL SERVICE FUND	24,158,089	23,537,000	22,889,853	24,805,236
<b>TOTAL ALL FUNDS</b>	<b>\$ 53,105,114</b>	<b>\$ 193,575,666</b>	<b>\$ 192,066,192</b>	<b>\$ 54,614,588</b>

# Revenue: Where does it come from?

- Greatest share from state aid
- Less than ¼ from local taxes
- Different sources mean some restrictions



# What restrictions are there?

**Capital Funds:** Can only be used for facilities projects

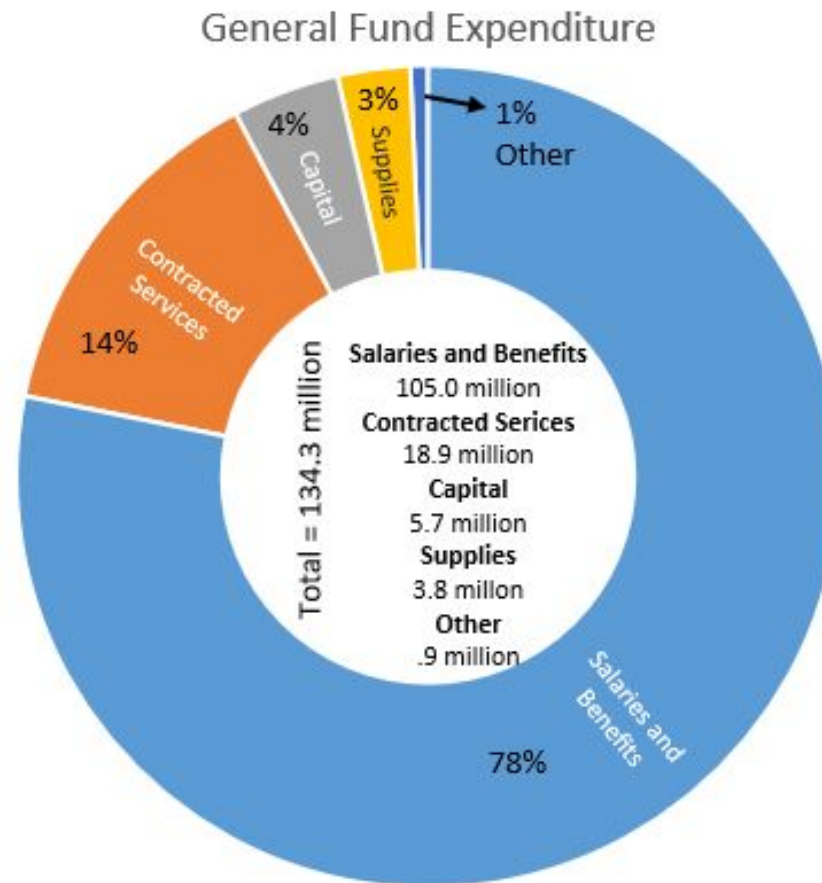
**Title Funds:** Federal money designated for specific purposes such as needs associated with high poverty rates

**Technology Levy:** Specifically for technology, personnel and equipment

**Community Education - Food & Nutrition Services**

# Spending: By Type of Expense

- 78% on people
- 22% on supplies, facilities, contracted services, etc.



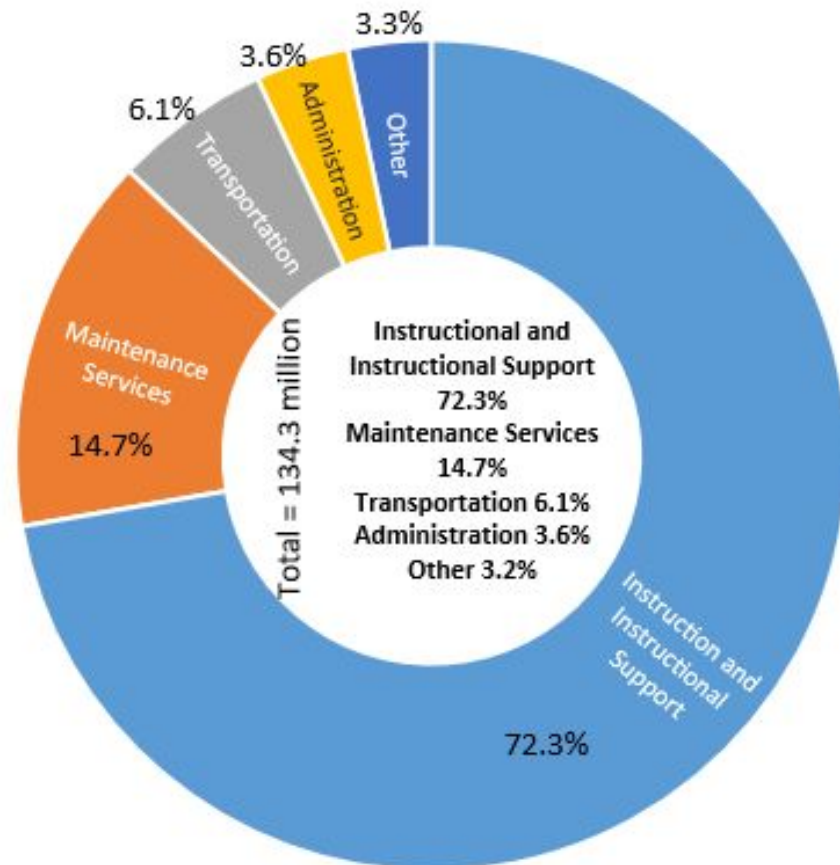
# People: By Bargaining Group All Funds

General Fund Bargaining Group	Sum of FTE (Full-Time Equivalent)	Sum of Salary	Sum of Benefits	Total Salary + Benefits	% of Total
Teachers	614.86	\$ 48,023,918.59	\$ 19,198,714.68	\$ 67,222,633.27	70.89%
Educational Asst	160.47	\$ 4,524,058.13	\$ 2,670,810.91	\$ 7,194,869.04	7.59%
Custodial	72	\$ 3,674,879.20	\$ 989,935.37	\$ 4,664,814.57	4.92%
Principals	21	\$ 2,949,550.00	\$ 965,947.79	\$ 3,915,497.79	4.13%
Unaffiliated	41.65	\$ 2,617,417.23	\$ 1,112,464.73	\$ 3,729,881.96	3.93%
Clerical	43	\$ 2,106,450.00	\$ 923,289.27	\$ 3,029,739.27	3.20%
District Wide	10.3	\$ 1,266,395.00	\$ 438,939.21	\$ 1,705,334.21	1.80%
VPK / CE	22.51	\$ 993,827.08	\$ 295,737.78	\$ 1,289,564.86	1.36%
Info Tech Specialists	12	\$ 691,194.06	\$ 234,046.15	\$ 925,240.21	0.98%
Confidential	6	\$ 417,630.00	\$ 175,520.68	\$ 593,150.68	0.63%
Superintendent	1	\$ 193,870.00	\$ 57,204.00	\$ 251,074.00	0.26%
Operations	3	\$ 228,910.00	\$ 75,769.10	\$ 304,679.10	0.32%
<b>Grand Total</b>	<b>1007.79</b>	<b>\$ 67,688,099.29</b>	<b>\$ 27,138,379.67</b>	<b>\$ 94,826,478.96</b>	<b>100%</b>



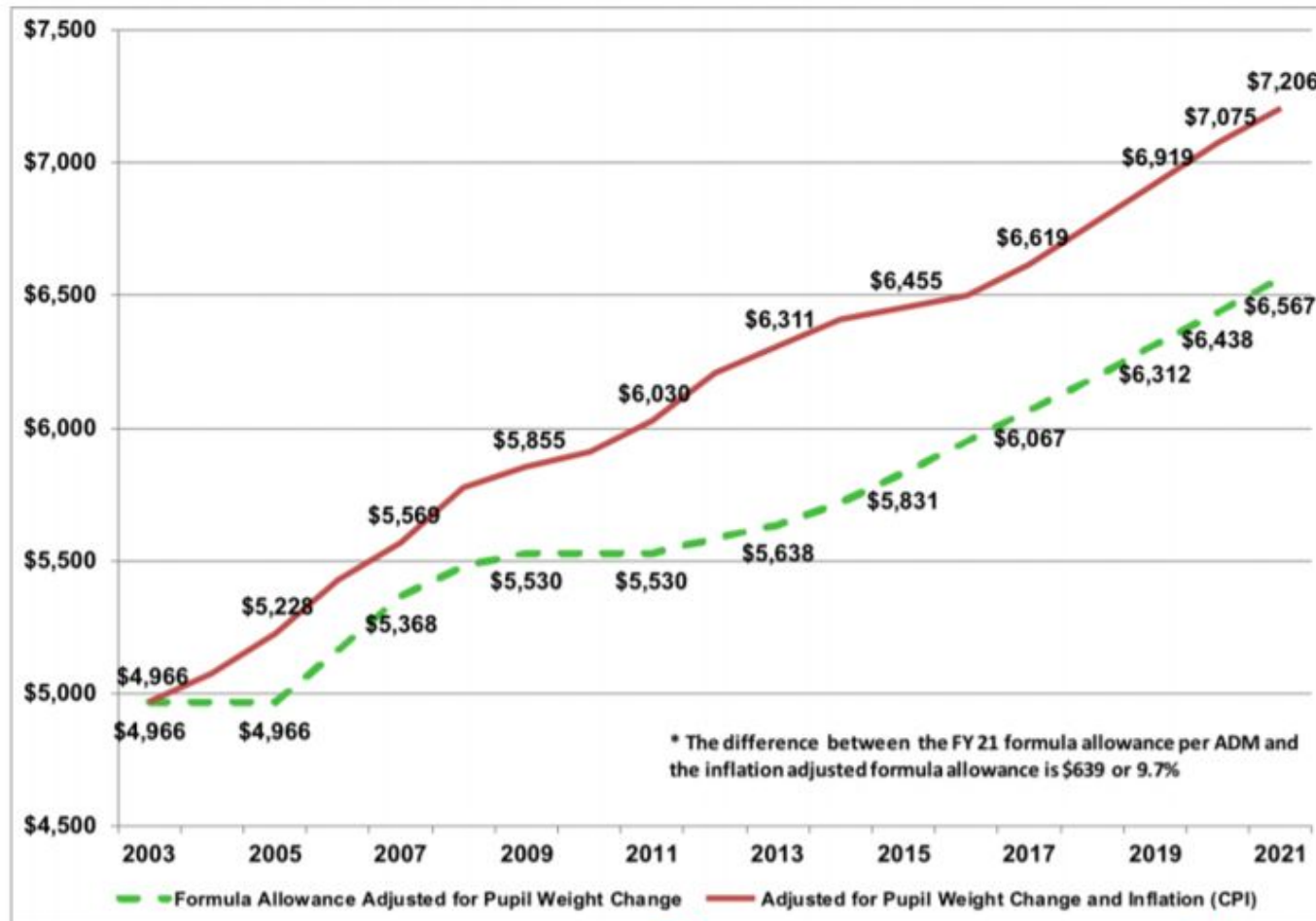
# Spending: By Purpose

- 72.3% on instruction & instructional support
- 14.7% on maintenance services
- 6.1% on transportation
- 3.6% on administration
- 3.3% on other



# State aid is falling behind

General Education Formula Allowance, 2003-2021  
Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE August 2019 Inflation Estimates



Association of Metropolitan School Districts



# Declining Enrollment

- Most funding is provided “per pupil”
- Fewer students means less money
- Causes difficulties: balancing class sizes
- Current enrollment
- PK-12 fewer than prior year equals \$5.49 million in reduced revenue
- Although the primary cause of our budget shortfall, it is not the only cause, even if our enrollment were stable, we would be looking at more than \$5 million in adjustments due to state funding

# Federal Funds Included

- Coronavirus Relief Funds - Spent in FY21 \$2.7million
- ESSER I 90% Funds = Budget included \$1.3million
- ESSER I 9.5% Funds = Budget included \$244,299
- GEER Funds = Budget included \$295,665

# Federal Funds Not Included

- ESSER II Funds more details to follow and therefore are not included in this revised budget

ESSR - Elementary and Secondary School Emergency Relief

GEER - Governor's Emergency Education Relief

# Overview:

## Federal/State COVID-19 Funding

- Coronavirus Aid, Relief, and Economic Security (CARES) Elementary and Secondary School Emergency Relief (ESSER) Rounds 1 and 2
- CARES Governor's Emergency Education Relief (GEER)
- CARES Dakota County
- CARES Scott County
- Coronavirus Relief Funds (CRF) Allocation
- Other: Dakota Electric Grant

# 2020-21 Revised Budget

	CARES - ESSER (90%/9.5%)	CARES - GEER	CRF
Amount	\$1,296,393/ \$244,399	\$295,665	\$2,729,665
Effective Dates	March 2020 thru Sept. 2022	March 2020 thru Sept. 2022	July 2020 thru Dec. 30, 2020; must be drawn by Dec. 30, 2020
Purpose	<ul style="list-style-type: none"> <li>● Provide resources as necessary to address needs</li> <li>● Training on health measures</li> <li>● Personal Protective Equipment (PPE), sanitizing supplies</li> <li>● Mental Health</li> <li>● Educational Technology</li> <li>● Summer Learning</li> <li>● Supplemental after school programming</li> <li>● Operation and continuity of services</li> <li>● Employ existing staff</li> </ul>	<ul style="list-style-type: none"> <li>● Technology hardware, connectivity, etc.</li> <li>● Summer School programming needs</li> </ul>	<ul style="list-style-type: none"> <li>● Operational costs for cleaning supplies, screening, PPE</li> <li>● Barrier installation at front offices and health offices</li> <li>● Filter installation within HVAC systems</li> <li>● Student, family, and educator needs for technology devices, connectivity</li> <li>● Training</li> <li>● Extra hours for support in instruction, health, tutoring, child care</li> </ul>
Status	Yet to Submit	Yet to Submit	Submitted
How to be utilized	Fiscal Year (FY) 20 = \$339,020 FY21 or FY22 remainder	FY20 = \$0 FY21 or FY22 remainder	FY21 = \$2,729,665

# CARES ESSER I

Fiscal Year 2020 = anticipate \$339,000 after entries are made to finalize with audit for FY20

- General Fund = \$196,729
  - \$100,019 - Hourly wages for planning; PPE supplies; Technology
  - \$96,710 - Transportation delivery routes
  
- Community Service Fund = \$142,436 Childcare hourly wages

Fiscal Year 2021 and Fiscal Year 2022 will show the remaining expenditures

# CARES GEER

Fiscal Year 2020 = Zero spent

Fiscal Year 2021 = \$295,665



# CARES Dakota County

## ISD 191 award:

- Technology teacher laptop reimbursement
- \$236,479.46

# CARES Scott County

## ISD 191 award:

- Childcare Tier I reimbursement
- \$51,094

# Current Reality

## General Fund Budget Comparative Summary

	Actual Results 2019-20	Adopted Budget 2020-21	Revised Budget 2020-21
Total Beginning Fund Balance	\$ 15,379,015	\$ 14,498,325	\$ 20,326,027
Revenues	132,246,197	126,834,491	133,743,861
Expenditures	127,299,185	127,825,136	134,280,355
Variance (Revenues - Expenditures)	4,947,012	(990,645)	(536,494)
Total Ending Fund Balance	<u>\$ 20,326,027</u>	<u>\$ 13,507,680</u>	<u>\$ 19,789,533</u>
<b>Breakdown of Fund Balance Categories</b>			
Nonspendable	\$ 435,457	\$ 469,392	\$ 401,522
Restricted	7,878,828	3,170,301	7,348,102
Committed	1,735,209	1,096,765	1,818,986
Unassigned	10,276,533	8,771,222	10,220,923
Total Ending Fund Balance	<u>\$ 20,326,027</u>	<u>\$ 13,507,680</u>	<u>\$ 19,789,533</u>
Unassigned Fund Balance %	8.07%	6.86%	7.61%

# Other Resources

- [FY21 Revised Budget - Budget Unit Summary Report with comparison column to Adopted Budget](#)
- [FY21 Revised Budget - Staffing by Bargaining Group](#)

# Next Steps

Recommendation to approve the FY21 Revised Budget as presented.

