

FY 22 Budget Goals, Process and Timeline

2021-2022

Goal(s):

1. Be good stewards of taxpayer dollars
2. Align budget to strategic plan initiatives and equity goals (resources allocated to district's highest priorities)
3. Comply with all statutory uses of funds
4. Include constituents' perspectives and input throughout the budget process
5. Be transparent about the district's current and projected finances, budget processes and budget decision-making
6. Increase cross departmental collaboration
7. Submit a balanced budget

Steps/Process:

Key Dates

Notice to employee groups

MDE deadlines

October

- Executive Leadership Team (ELT) budget meetings

November

- ELT budget meetings

December

- ELT, Operational Leadership Budget meeting on December 16. Review priorities and investments needed for schools (class size, administrative and support, PreK-12 Pathways), Equity plan, Human Resources (employee groups salaries and benefits), Operations, Food Service and Community Ed with Business Office calculating expected cost.
- Superintendent presents the preliminary budget process, overview and timeline.

January

- ELT, Principals, Directors Budget meetings on January 13 and January 27
- Staff, parents and community messages about the budget process
- Superintendent presents the revised budget for FY21 and preliminary budget process, projected enrollment, and revenue and expenditures to the Board of Education

Evidence of steps and processes:

- Budget handouts and presentations
- Budget information on websites and other communication
- Strategic Roadmap and Vision 191 Budget
- Feedback forms from staff, parents, and community
- Final budget approval

*Middle and high school registrations will need to be completed to determine specific staffing areas within the larger staffing allocations.

February

- Present initial FY22 budget and final Guiding Change document and assumptions and preliminary budget at the Board workshop on February 11
- Presentation of initial budget adjustments at regular Board meeting on February 25. Open online feedback form for parents and community after BOE meeting
- Principals make budget presentations to staff, parents and community and feedback forms distributed to staff
- Set staffing numbers
- District meetings TBD

March

- Two Board workshops- Dates TBD
- Superintendent presents the adjusted budget recommendation to Board
- Per 2020 Board Planning Document, final draft budget presented to BOE end of February, with final budget adjustments presented to BOE on March 11, 2021.

April

- Board meetings-Human Resource (HR) present staffing resolutions for Board action

June

- Superintendent presents the final budget for Board of Education approval

*Note: The Minnesota February Budget Forecast is released at the very end of February and this is the forecast the House and Senate will use to develop their respective budget proposals. The Governor will also issue any revisions to his budget based on the new forecast.

Prep for FY 22: Timeline Actions for Board and Staff

October

ELT Actions

- Deep dive budget discussions with ELT (Superintendent, Executive Director Business Services, Executive Director of Human Resources, Assistant Superintendent; Director of Student Support Services; Director of Communications and Director of Curriculum, Instruction and Assessment) to review current revenues and expenditures, current department and school budgets, projected enrollment projections October 19 and October 26

November

Board approves FY20 Audited Financial Statements

- November 12 BOE Audit FY20 is approved

ELT Actions

- Deep dive budget discussions with Executive Director of Business Services, Executive Director of Human Resources, Assistant Superintendent, and Director of School Improvement and Student Achievement to review current revenues and expenditures, current department and school budgets, projected enrollment projections November 16 and November 30

December

ELT and Administration Actions

- ELT continues deep dive budget discussions in the areas of capital, english learners, debt service, food service and community service on December 7 and December 21.
- Special Education makes sure District special education child count is current and accurate, District free and reduced lunch counts are current and accurate, process for determining residency is in place and Special Education Data Reporting Application (SEDRA) is accurate
- Operational Leadership Meeting December 16.
- Budget Boot Camp, Minnesota Association of Business Officials (MASBO) Funding Presentation, PowerPoint with slides from Revised Budget and projected FY22, Covid 19 Impact, FY20 Fund Balance Department Budgets, Questions to prepare for principal presentations.

School Board Actions

- Truth In Taxation presentation as part of the December 10, 2020 Board meeting.
- School Board adopts final levy certification for property taxes payable in 2021
- December 10: Board workshop for presentation of FY22 Budget Process, Overview and Timeline publicly with newly elected board members invited.

January

Staff Actions

- Finish revised FY21 budget
- Full ELT reviews decisions from deep dive discussions (enrollment, Strategic Roadmap and Vision 191 projected budget for FY22 based on FY21 expenditures and next phase implementation, school budgets)
- Discuss with departments Capital, Food Service, Community Service, Debt Service
- Complete enrollment projections and Preliminary Budget summary (2020-2021 actual, projected 2021-2022 revenue/expenditure by funding sources, budget assumptions, staffing needs with rationale) and plan Budget workshop with Budget 101 video (show district funding sources, current percentages of our actual budget, projected revenues/expenditure, assigned and unassigned fund balance for principals and directors)
- Start work on projected Food Service, Community Service, Capital projects, Debt Service
Begin Principals/Directors Budget meetings. Principals begin working with Staff.
Operational Leadership Budget meetings:
January 13
January 27

January continued

School Board Actions

- School Board approves FY21 Revised Budget January 14
- Superintendent presents to the Board of Education: FY22 Budget Process, Overview, Timeline, and Budget Forecast based on the preliminary projected enrollment, revenue and expenditures and initial budget assumptions based on input from operational leadership, January 28.

February

Staff Actions

- Operational Leadership Budget meetings on February 10 - Principals begin working with Staff.
- Prepare for Board workshops
- ELT will review the summary of the Budget workshop and evaluate the impact of programming and costs.
- Superintendent prepares an initial list of preliminary budget adjustments.
- Schools/Departments to hold staff and parent/community meetings/presentations about rollover budgets- individual feedback forms and table discussions
- Online idea/feedback form open for parents and community

Board Actions

- Board workshops- February 11 to receive and discuss initial preliminary FY22 budget Guiding Change and General Fund, Compensatory and Title budgets, projected enrollment and preliminary list of budget adjustments

March

Staff Actions

- Final Operational Leadership budget meeting on March 10

Executive Team Actions

- Superintendent finalizes list of budget adjustments
- Prepare for Board workshops and regular meeting to present FY22 list of budget adjustments based on input

School Board Actions

- Board regular meetings and workshops to review input/feedback from presentations

April

Staff Actions

- Licensed Staff notification April 1-7, 2021, Staff is notified, HR resolutions to Board, Superintendent makes adjustments and presents budget with adjustments to Board.
- Non-licensed staff are identified for release April 7-30, 2021.

School Board Actions

- HR Resolutions reviewed and acted upon for licensed non-renewals, long-term sub (LTS) releases, and overages for full-time equivalents (FTEs).

May

Staff Actions

- Finance finalizes budget

School Board Actions

- Board action on Non-licensed releases.

June

School Board Actions

- Board of Education receives final proposed adopted budget June 10, 2021
- Board of Education approves final adopted budget June 17, 2021

Note:

*This document is based on One91 Board Planning document adopted and Executive Leadership Team planning meetings

*General State Timeline per Scott Croonquist, AMSD:

- The November Budget Forecast will be released the first week of December. This is the forecast the Governor will use to develop his budget.
- The Governor must release his budget by January 26, 2021.
- The February Budget Forecast is released at the very end of February and this is the forecast the House and Senate will use to develop their respective budget proposals. The Governor will also issue any revisions to his budget based on the new forecast.
- The House and Senate will develop their respective budget targets during the month of March but they will likely not be released until the very end of March or even early April. If history is any guide, the House and Senate will have significant differences in their respective budget targets for E-12 Education and those differences will have to be resolved, in negotiation with the Governor, during a conference committee which will take place near the end of April and into early May. While we should have a general idea of what the final E-12 bill will look like by this time, we will not know the final outcome until the middle of May - and that is assuming they are able to reach an agreement by the constitutionally mandated date of adjournment on May 17.