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8. Future Meetings/FAC Timeline:	
• May 17, 2022	
• June 7, 2022 Board Presentation	
9. Other	

FINANCIAL ADVISORY COUNCIL AGENDA
TUESDAY, MARCH 29, 2022
6:30 P.M.
Virtual Zoom Meeting

1. Welcome and Introductions
2. Accept Agenda-Lennie Kaufman
3. Approve February 17, 2022 Minutes-Lennie Kaufman
4. Enrollment Trends-Ukee Dozier
5. Review FY22 Budget Revision-Ukee Dozier
6. Review FY23 Budget Assumptions-Ukee Dozier
7. Begin Draft of FAC Report-Lennie Kaufman
8. Future Meetings/FAC Timeline: May 17, 2022 and June 7, 2022 Board Presentation
9. Other

**Robbinsdale Area Schools
FINANCIAL ADVISORY COUNCIL (FAC)
MINUTES FOR February 17, 2022
DRAFT**

Present	FAC Members
X	Lennie Kaufman, Chair
X	Walter Gray
X	Earl Hoffman
X	Greg Kugler
X	O. Barry Rogers
X	Howard Schwartz
X	Terry Swanson
	School Board Member
X	John Vento, Treasurer
	District 281 Staff
X	David Engstrom, Superintendent
X	Ukee Dozier, Executive Director of Finance
X	Virginia Verbrugge, Assistant Director of Finance
X	Beth Tomlinson, Controller
X	Karylanne Marchand, Business Office Manager
	MMKR
X	Bill Lauer

Agenda Item 1: Welcome and Introductions:

Chair Lennie Kaufman called the meeting to order at 6:33PM, with the FAC members and others noted above in attendance. The meeting was held via Zoom. Mr. Kaufman opened the meeting by welcoming the attendees.

Agenda Item 2: Acceptance of Agenda:

The agenda had been distributed to the members prior to the meeting. A motion was properly made and seconded to accept the distributed agenda as amended. The motion passed unanimously.

Agenda Item 3: Approve the Minutes of FAC meetings on January 11, 2022:

The minutes had been distributed to the members prior to the meeting. A motion was properly made and seconded to accept the minutes. The motion passed unanimously.

Agenda Item 4: Review of Auditor’s Report for Year Ending June 30, 2021 (FY21):

Bill Lauer of MMKR discussed the audit that his firm conducted. He reviewed the auditor’s role and mentioned that there are actually three audit reports: Annual Comprehensive Financial Report (ACFR), the Federal Single Audit, and the Management Report. He also reviewed the State of Minnesota laws and regulations. There were no issues with financial reporting and only one concern in the area of internal controls relating to timeliness of reporting. He said that there was an issue in the audit regarding timely payment of claims, filing the unclaimed property report, and an issue in the federal audit regarding a claim for reimbursement of items outside of the time window for such claims. He said that the District corrected all audit deficiencies noted in the FY20 audit.

Mr. Lauer reviewed high-level fiscal information from the audit. He noted the large decrease in pupil units and average daily members (ADM) from FY20 to FY21 but also said that other districts also experienced decreases, as students moved to home, charter, or private schools, or parents held back kindergarteners during the pandemic. Mr. Schwartz asked if there are any breakdowns of the decrease and how the District’s decline compared with that of other districts. Mr. Lauer observed that our percentage drop was at the higher end of other districts he works with.

Mr. Lauer reviewed the various fund balances at 6/30/2021. The total fund balance stands at \$19.1 million (M), up from \$8.2M a year earlier. The unassigned fund balance stands at \$7.5M, up from \$0.6M a year earlier. General fund revenue received from the federal government was up substantially in FY21, due to ESSER (federal COVID relief) funding. On the expenditure side, salaries were below budget, but purchased services exceeded budget, primarily due to special education and technology for distance learning.

Mr. Schwartz asked if the District is covering any expense items with ESSER funds that will continue once ESSER is gone. Mr. Lauer was not sure what, if any, items would be in this category.

The food service fund balance showed a large increase, due to federal funding with higher meal reimbursement rates. Food service revenue was \$2.2M in FY21, versus \$1.1M in FY20. With the federal government funding meal purchases, no additional uncollectible receivables are being generated.

Community service revenue was up substantially in FY21, to \$1.5M versus \$1.0M in FY20. The self-insured dental fund showed little change in FY21, but the self-insured medical fund balance improved to (\$0.3M), as compared to (\$0.7M) at 6/30/2020. The District used \$1M of federal relief funds to cover COVID-related medical claims.

The District’s overall financial position at 6/20/2021 was (\$34.6M). This includes (\$171.6M) for the District’s proportionate share of the statewide PERA and TRA pension net liability. Mr. Lauer said that the rate at which future payments are discounted has a big impact on this liability. That rate is now 7.5%, which some observers criticize as being too high (a higher discount rate lowers the liability). Larger employer contributions will phase in over the next five years, but as Mr. Schwartz pointed out, retirees also agreed to lower annual percentage benefit increases.

The District's overall financial position improved by \$7.5M during FY21, even though the District's share of the statewide PERA/TRA net pension liability increased by \$6.0M.

Mr. Hoffman asked why the District's sites and building costs are 48% above the average for metro districts. Mr. Lauer said that the District's buildings, most of which were built in the 1950s and 1960s, are older than those of other districts and therefore require more maintenance. Mr. Kaufman commented that this situation has been true for a number of years.

Agenda Item 5: Long-term planning process:

Mr. Dozier presented the software tool that the District will be using to project its future enrollment, revenue, expenditures, and financial positions, and he showed his preliminary projection. He stressed that this planning is a work in progress and that he's looking to the FAC to help guide assumptions, decisions, and communications to residents of the District.

In his model, Mr. Dozier assumed that enrollment drops to 9,609 by FY27, a 13% decline from FY22. He showed the projected enrollment by grade and FY. Mr. Schwartz noted that the enrollments by grade and year don't follow—i.e., enrollment in grade x in year t should be reasonably close to enrollment in grade $x+1$ in year $t+1$. Mr. Schwartz said that, while the elementary projection is fairly stable, the secondary enrollment projection shows large decreases. Mr. Dozier said that the projection is meant to be fairly conservative. Mr. Gray pointed out that any model is based on past history and will change over time, as actual experience affects future projections.

The model assumes that the basic state aid formula will increase by 2% per year. The model also assumes that the referendum levy ends in FY27 and the technology levy ends in FY25. These levies have a major impact on the projection. For example, the technology levy is projected to generate \$5.8M in FY25. Mr. Dozier showed projections with no new levies that replace the expiring ones, and he raised the question of whether the District will need to ask residents for extensions of these levies.

Mr. Kaufman asked if FY22 is coming in as it was originally projected. Mr. Dozier said that the actuals are pretty close to the projection.

Other assumptions now in the model are:

- Teachers' salaries increase by 2.0% to 1.5% per year, in addition to step and lane increases. Including steps and lanes, teacher salaries increase by 3.71% in FY22, grading to 2.42% in FY27.
- Other salaries and wages increase by 2% per year.
- Health, dental, and long-term disability (LTD) insurance costs increase by 1% per year.
- PERA and TRA costs are 7.5% of payroll.

Mr. Hoffman said that the medical and dental cost increase assumption looks low, and that the

LTD cost increase assumption should be about the same as the salary increases. He suggested that Mr. Dozier talk with the District's benefit consultant regarding these assumptions.

Mr. Dozier showed the type of reporting and projections that the model is able to produce, both text and graphs. For example, if the model projects a fund balance decrease, it also provides an explanation for the decrease.

Mr. Dozier stressed that the model now assumes no referendum revenue when the current referenda levies expire. He pointed out that, as referendum levies end in FY25 and FY27, the unassigned fund balance goes from its current positive position to a large negative position. If the District can pass a new referendum levy that continues the revenue from the expiring levies, then the unassigned fund balance still drops to (\$28.2M) by FY27, mainly due to declining enrollment and increasing expenses.

Mr. Dozier stressed that the FAC, Board, and District staff need to have conversations about what steps need to be taken, such as closing buildings or reducing staff. He is looking for the FAC to help make recommendations and to communicate to District residents about the choices the District faces and the decisions that it needs to make to avoid deficits and achieve the Board-approved goal of a minimum unassigned fund balance of 6.5% of annual expenditures.

Mr. Hoffman asked if the projection factors in staff reductions that might occur if enrollment drops. Mr. Dozier said that he did reflect this, but that the model also assumes salary increases and maintenance of students-to-staff ratios. Mr. Gray said that the model really shows what the District must do to avoid future deficits. The big items to improve the District's financial position after FY23 are, in Mr. Dozier's view:

- How can we optimize staffing?
- How can we change school operations, especially looking at the number of schools?
- How can we increase enrollment?

Agenda Item 6: Future Meeting Dates, Other Items, and Adjournment:

The next FAC meeting will be March 29, 2022 at 6:30 PM. Mr. Kaufman noted that the FAC will make its annual presentation to the Board on June 9, 2022.

After a proper motion was made and seconded to adjourn, the meeting was adjourned at 8:26 PM.

Minutes submitted by Earl Hoffman



Enrollment Update



ROBBINSDALE
Area Schools

BELIEVE | BELONG | BECOME



ADVANCED
PLACEMENT



INTERNATIONAL
BACCALAUREATE®



DUAL LANGUAGE/
IMMERSION



FINE
ARTS



SCIENCE, ENGINEERING
& TECHNOLOGY



VIRTUAL
LEARNING

8



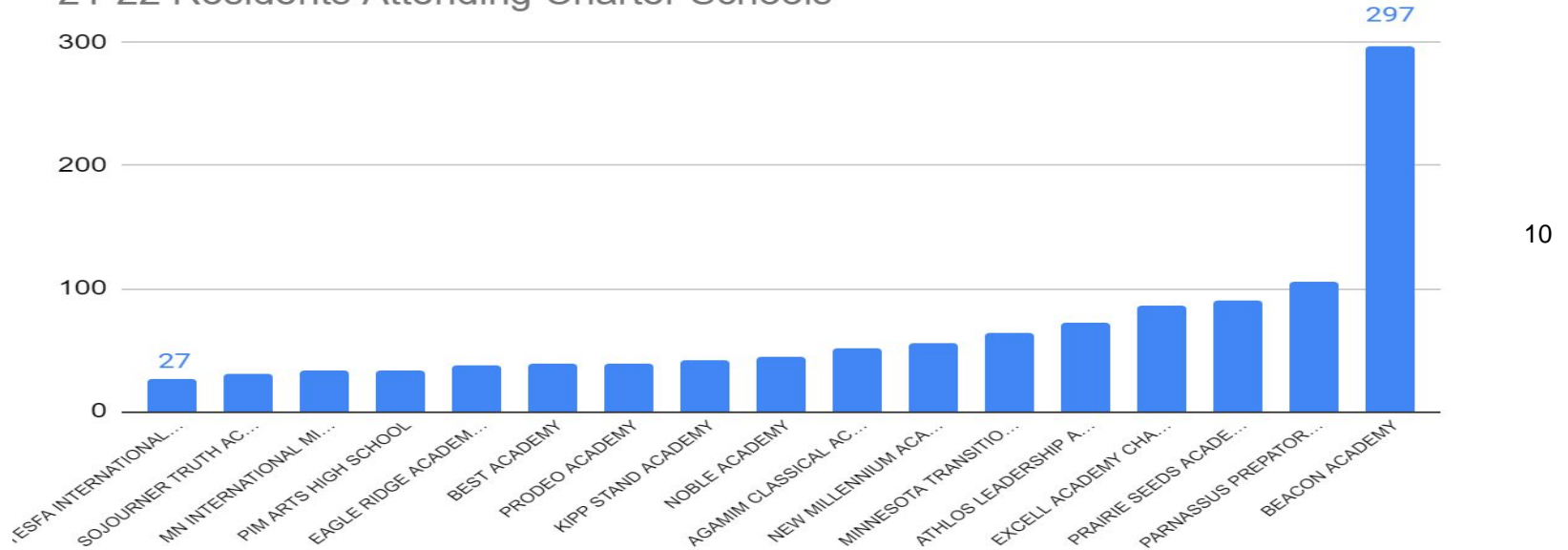
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Overview

- Overview of Enrollment Data
- Where do resident students go?
- Where do non-resident students come from?

Residents Enrolled Elsewhere - Charter

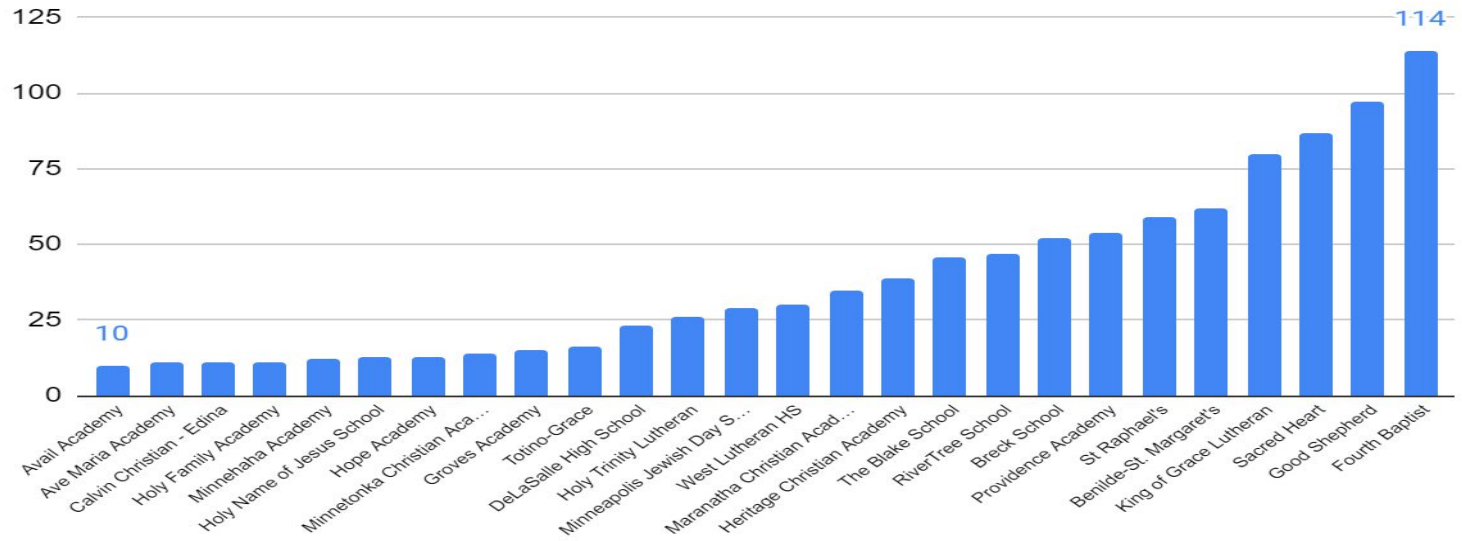
21-22 Residents Attending Charter Schools



Source: MARSS Residents Served Elsewhere Report

Residents Enrolled Elsewhere – Non Public

21-22 Residents Attending Non-Public Schools

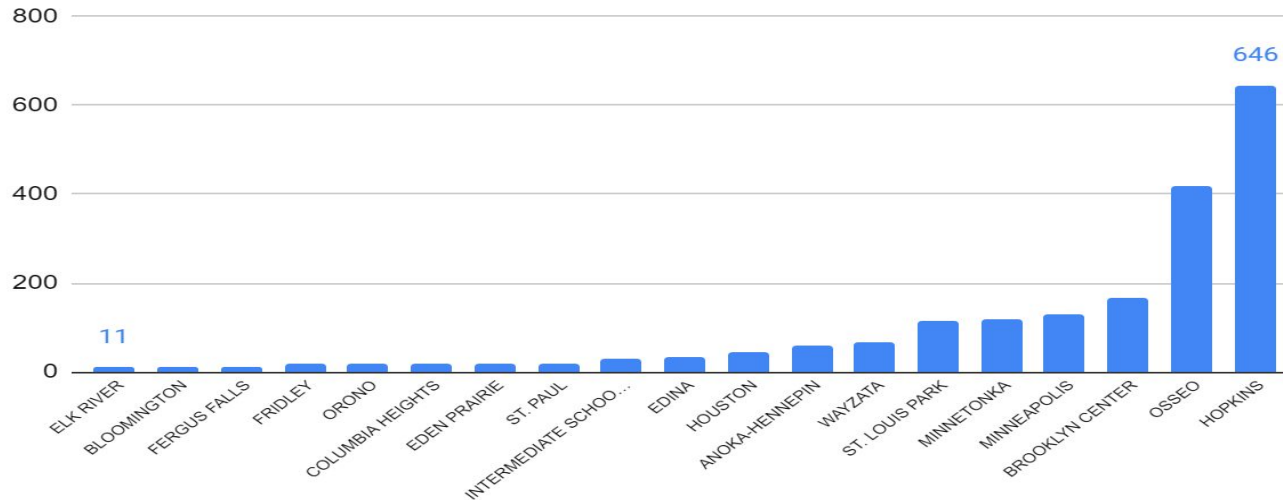


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Source: MARSS Residents Served Elsewhere Report

Residents Enrolled Elsewhere - Public

22-23 Residents Attending their Public School Districts

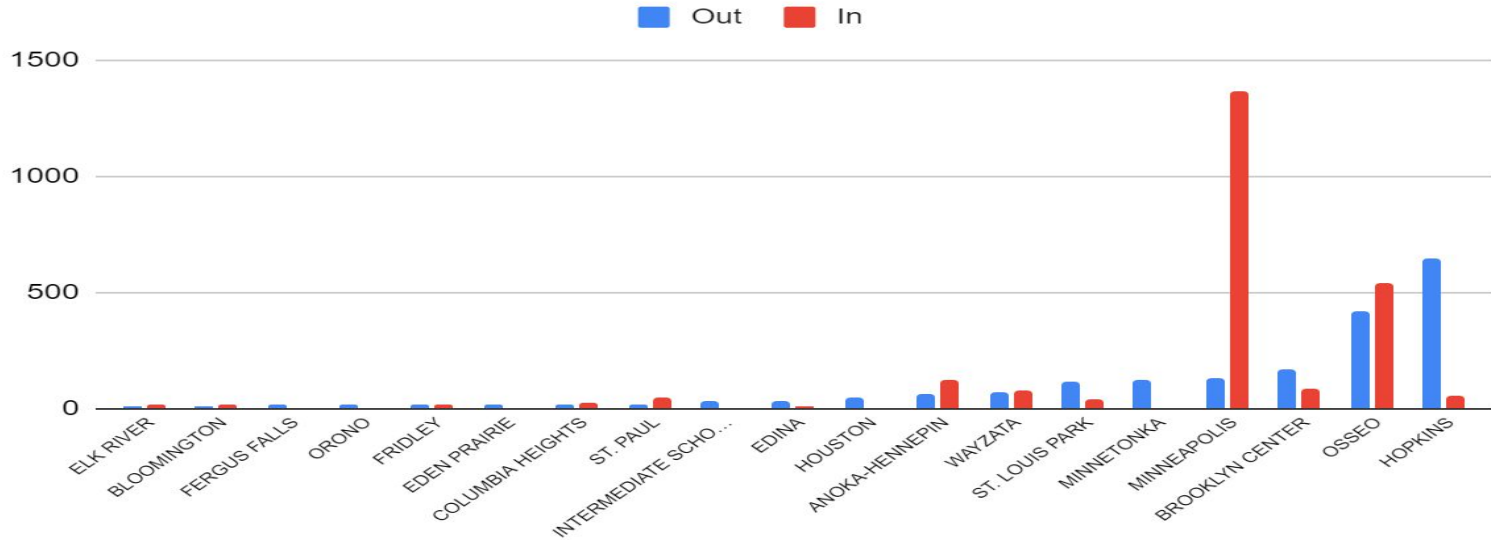


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Source: MARSS Residents Served Elsewhere Report

In versus Out by Resident District

21-22 Residents Out vs. Non-Residents in by other District



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Source: MARSS Residents Served Elsewhere Report



ROBBINSDALE
Area Schools

OE by the Numbers

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Questions?





Budget Update

Revisions and Assumptions

Ukee Dozier
March 7, 2022

OUR UNIFIED DISTRICT VISION

Our mission is to inspire and educate all learners to develop their unique potential and positively contribute to their community

Presentation Purpose

The purpose of tonight's presentation is to:

- ❑ Provide a brief update on the Budget Timeline
- ❑ Update the BOE on the mid year budget revision process before action to approve in April
- ❑ Provide an update on the FY23 budget planning process
 - ❑ General Fund Budget Assumptions and Recommendations

Budget Phases

Four phase process in Budget creation

- ❑ **Data Gathering**
 - ❑ August thru December
- ❑ **Preparation**
 - ❑ January thru February
- ❑ **Presentation and Approvals (Including Mid Year)**
 - ❑ March thru June
- ❑ **Budget Implementation**
 - ❑ June and Beyond

Budget Timeline



Phase	Date	Who	Outcome	Documents
		Grey Shading FAC	Blue Shading - Board (Bold = School Board Budget Related Action)	
Data Gathering	September 8, 2021	Board Work Session	(1) FAC Presentation	(G) Spring 21 FAC Report
	September 14, 2021	FAC#1	(1) Welcome/Orientation (2) Enrollment to date (3) Levy	(A) Budget Timeline (B) Levy
	September 22, 2021	Board Regular Meeting	(1) Approve Preliminary Pay 2022 Levy (2) Renewal of Workers	(B) Levy Summary & Powerpoint
	October 4, 2021	Board Work Session	(1) Enrollment Update (2) Understanding Budget Timeline	(A) Budget Timeline (D) Enrollment
	October 18, 2021	Board Regular Meeting		
	October 29, 2021	Cabinet	Standard of Service Development	
	November 1, 2021	Budget Managers	Begin FY22 Mid Year Budget Review	
	November 1, 2021	Budget Managers	Preliminary direction for FY23 budget prep (Potential	
	November 1, 2021	Board Work Session	(1) ESSER Update (2) Budget Timeline	(A) Budget Timeline
	November 9, 2021	FAC#2	FY23 Enrollment Projection Assumptions (2) ESSER Update	(D) ENPRO Model
	November 15, 2021	CTF	FY23 Budget Assumptions Review	
	December 6, 2021	Board Work Session	(1) Levy Update (Truth in Taxation) (2) FY2021 Preliminary Audit	(B) Levy Summary
December 13, 2021	CTF	Standard of Service - Budget Recommendations		
December 20, 2021	Board Regular Meeting	(1) Approve Final Pay 2022 Levy	(B) Levy Summary (F) Audit Report	
Preparation	January 4, 2022	Board Work Session	Review Preliminary Enrollment Projections (2) Finance Update	(D) Enrollment Projections (E) Fund
	January 10, 2022	CTF	Propose budget/compensatory and staffing allocations for	
	January 11, 2022	FAC#3	(1) Preliminary Audit Report (2) Finance/ESSER Update (3) Long	(E) Fund Balance Summary (K) 5 Year
	January 18, 2022	CTF	Finalize budget/compensatory and staffing allocations for	
	January 18, 2022	Board Regular Meeting	(1) Approval of Staffing Ratio (4) Final Audit Report	(F) Audit Report
	Jan 25-Feb 4, 2022	Budget Managers	Begin Staffing Meetings for FY23 Budget	
	February 5, 2022	Budget Managers	Capital and Debt Service budgets due	
	February 7, 2022	Board Work Session	(1) FY23 Preliminary Enrollment Projections (2) Non Resident Enrollment Capacity Limits	
	February 22, 2022	Board Regular Meeting	(1) Approval of resolution for non resident student enrollment capacity limits	
	February 25, 2022	Budget Managers	All FY23 department and school budgets requests due to	
Approval	March 7, 2022	Board Work Session	(1) FY22 Preliminary Revised Budget (2) FY23 Budget	(E) Fund Balance Summary
	March 21, 2022			
	March 29, 2022	FAC#4	(1) FY22 Preliminary Revised Budget (2) FY23 Budget	(A) Budget Timeline
	April 5, 2022	Board Work Session	FY22 Revised Budget (Non Action)	(E) Fund Balance Summary
	April 19, 2022	Board Regular Meeting	(1) Approve Mid year Revised budget	(E) Fund Balance Summary
	May 9, 2022	Board Work Session	Preliminary FY23 Budget Proposal	(E) Fund Balance Summary
	May 17, 2022	FAC#5	(1) FY23 Budget Process Update (2) Prepare FAC Board	(A) Budget Timeline (H) Spring 2022
	May 23, 2022	Board Regular Meeting		
	June 7, 2022	Board Work Session	(1) FAC Presentation (2) Review Final FY23 Budgets for all funds	(E) Fund Balance Summary (H) FY22
	June 20, 2022	Board Regular Meeting	(1) Approve Final FY23 Budget for all funds (2) LTFM 10 Year Plan	(I) FY23 Budget Book



Budget Timeline



Approval

March 7, 2022	Board Work Session	(1) FY22 Preliminary Revised Budget (2) FY23 Budget	(E) Fund Balance Summary
March 21, 2022			
March 29, 2022	FAC #4	(1) FY22 Preliminary Revised Budget (2) FY23 Budget	(A) Budget Timeline
April 5, 2022	Board Work Session	FY22 Revised Budget (Non Action)	(E) Fund Balance Summary
April 19, 2022	Board Regular Meeting	(1) Approve Mid year Revised budget	(E) Fund Balance Summary 21
May 9, 2022	Board Work Session	Preliminary FY23 Budget Proposal	(E) Fund Balance Summary
May 17, 2022	FAC #5	(1) FY23 Budget Process Update (2) Prepare FAC Board	(A) Budget Timeline (H) Spring 2022
May 23, 2022	Board Regular Meeting		
June 7, 2022	Board Work Session	(1) FAC Presentation (2) Review Final FY23 Budgets for all funds	(E) Fund Balance Summary (H) FY22
June 20, 2022	Board Regular Meeting	(1) Approve Final FY23 Budget for all funds (2) LTFM 10 Year Plan	(I) FY23 Budget Book



Preliminary Mid Year Budget Update

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Fiscal Year 2022

FY22 General Fund Preliminary Adjustments

Revenues		Expenditures	
General Ed Aid	\$2,159,072	Salary/Benefits	\$1,886,931
SPED	(\$1,664,023)	Supplanted Costs	(\$700,306)
Federal	\$317,207	Purchased Services	\$4,247,924
ESSER	\$1,174,806	Supplies/Materials	\$92,850
Local	(\$104,394)	Contingency/Other	(\$4,345,028)
Total Revenue Adj	\$1,882,668	Total Expense Adj	\$1,182,371

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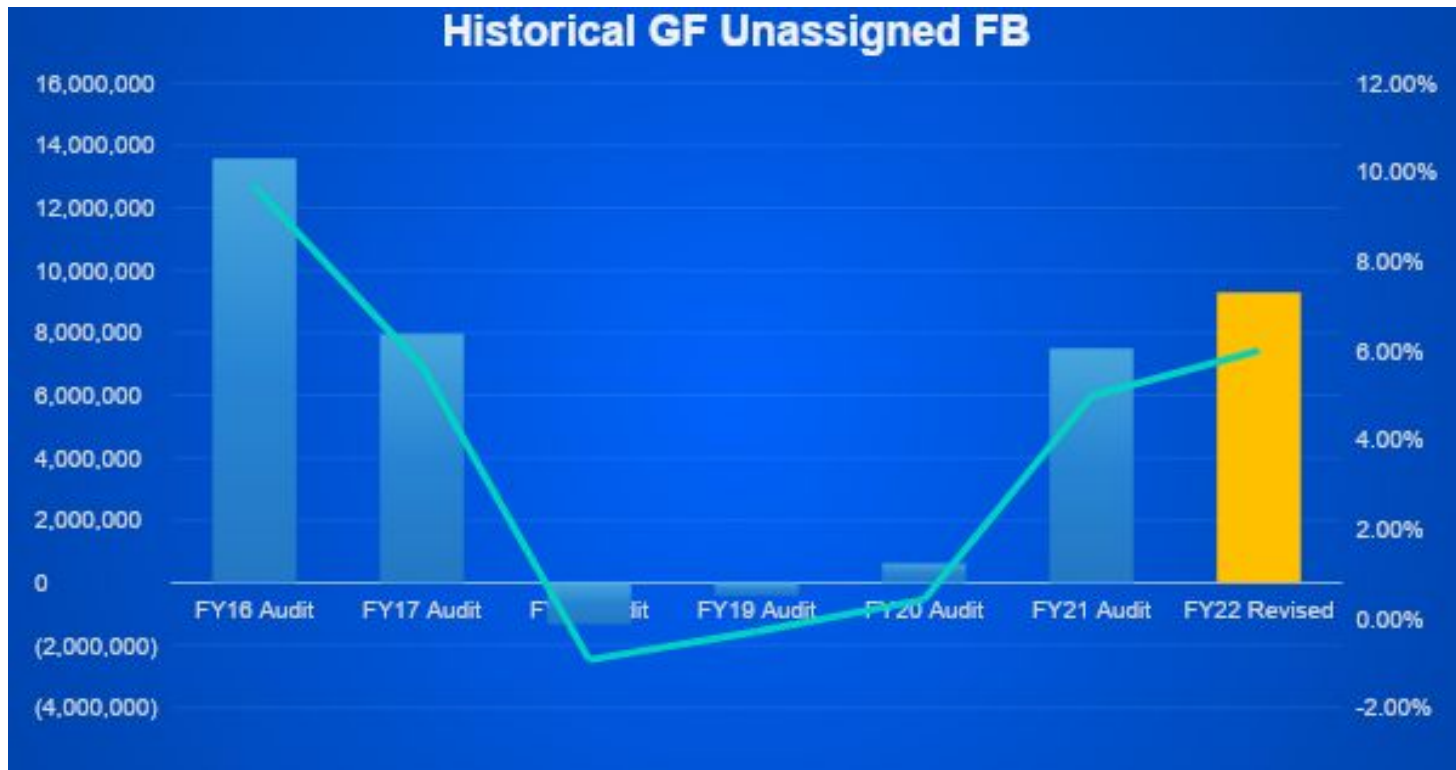
FY22 Original FB %	5.55%
FY22 Mid Year FB %	6.0%
Net Change	\$700,306 or .45%

FY22 General Fund Preliminary Fund Balance Projection

ROBBINSDALE AREA SCHOOLS
PROJECTED FUND BALANCES THROUGH JUNE 30, 2022

FUND DESCRIPTION	6/30/2021 Au dited Balance	2021-22 Revised Revenue	2021-22 Revised Expenditures	6/30/2022 Revised Ending Balance	6/30/2022 Original Proj Budget Balance	Net Change in Fund
GENERAL FUND						
Unassigned	7,501,033	156,807,766	155,007,460	9,301,339	8,601,033	700,306
ESSER - Pandemic Enrollment Loss		700,306	700,306			
Assigned						
Building Carryover	622,420	-	-	622,420	622,420	-
LCTCS	589,826	165,000	165,000	589,826	589,826	-
Q Comp	449,762	3,142,588	3,142,588	449,762	449,762	-
Scholarships	454,650	-	-	454,650	454,650	-
E Rate	220,529	-	-	220,529	220,529	-
Non-Spendable-Prepaid						
Inventory	319,309	-	-	319,309	319,309	-
Prepaid	899,308	-	-	899,308	899,308	-
Restricted						
Technology Levy	1,480,663	5,273,882	5,273,882	1,480,663	1,480,663	-
Operating Capital	3,935,052	5,774,587	5,774,587	3,935,052	3,935,052	-
Basic Skills	1,978,870	12,777,362	12,777,362	1,978,870	1,978,870	-
Medical Assistance	194,124	700,000	700,000	194,124	194,124	-
Long Term Facilities Maintenance/H&S	23,069	896,877	896,877	23,069	23,069	-
Safe Schools Levy	336,223	611,407	611,407	336,223	336,223	-
Staff Development	-	-	-	-	-	-
Student Activities	90,958	-	-	90,958	90,958	-
TOTAL GENERAL FUND	19,095,796	186,149,469	184,349,163	20,896,102	20,195,796	700,306
<i>Unassigned FB as a % of expenditures</i>	<i>4.98%</i>			<i>6.00%</i>	<i>5.55%</i>	

Historical GF Unassigned Fund Balance



FY22 Child Nutrition Preliminary Budget Adjustments

Revenues		Expenditures	
State	(\$53,011)	Salary/Benefits	\$161,555
Federal	(\$735,282)	Supplies/Materials	\$812,837
Sales/Other	(\$13,100)	Capital Expenditures	\$28,453
Total Revenue Adj	(\$801,393)	Total Expense Adj	\$1,002,845

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FY22 Original FB	\$3,577,911
FY22 Mid Year FB	\$1,773,671
Net Change	(\$1,804,240)



FY22 Child Nutrition Preliminary Fund Balance Projection

**ROBBINSDALE AREA SCHOOLS
PROJECTED FUND BALANCES THROUGH JUNE 30, 2022**

FUND DESCRIPTION	6/30/2021 Audited Balance	2021-22 Revised Revenue	2021-22 Revised Expenditures	6/30/2022 Revised Ending Balance	6/30/2022 Original Proj Budget Balance	Net Change in Fund
SCHOOL NUTRITION						
Unreserved/undesignated	2,091,557	8,198,606	8,602,846	1,687,317	3,491,557	(1,804,240)
Non-spendable-Inventory	86,354			86,354	86,354	-
TOTAL SCHOOL NUTRITION FUND	2,177,911	8,198,606	8,602,846	1,773,671	3,577,911	(1,804,240)

FY22 Community Ed Preliminary Budget Adjustments

Revenues		Expenditures	
State Aids	\$43,942	Salary/Benefits	(\$938,564)
Federal	\$407,301	Purchased Services	(\$20,173)
Fees/Local	(\$85,359)	Supplies/Materials	\$29,525
Total Revenue Adj	\$365,884	Total Expense Adj	(\$929,212)

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FY22 Original FB	\$1,434,316
FY22 Mid Year FB	\$2,729,412
Net Change	\$1,295,096



FY22 Community Ed Preliminary Fund Balance Projection

ROBBINSDALE AREA SCHOOLS
PROJECTED FUND BALANCES THROUGH JUNE 30, 2022

FUND DESCRIPTION	6/30/2021 Audited Balance	2021-22 Revised Revenue	2021-22 Revised Expenditures	6/30/2022 Revised Ending Balance	6/30/2022 Original Proj Budget Balance	Net Change in Fund
COMMUNITY SERVICE						
Restricted						
Community Education	683,018	6,493,219	5,150,517	2,025,720	648,343	1,377,377
ECFE (FIN 325)	400,155	1,131,875	1,132,197	399,833	315,473	84,360
School Readiness (FIN 344)	152,794	804,283	794,522	162,555	132,280	30,275
Adult Basic Ed (322/324?)	285,294	1,411,105	1,569,207	127,192	324,108	(196,916)
Non-Public (350-353)	14,111			14,111	14,111	-
TOTAL COMMUNITY SERVICE FUND	1,535,373	9,840,482	8,646,443	2,729,412	1,434,316	1,295,096

FY22 Mid Year Revision Summary

FY22 Mid Year Revision Summary		
Fund	Revenue	Expenditures
General Fund	\$186,149,469	\$184,349,163
Child Nutrition	\$8,198,606	\$8,602,846
Community Ed	\$9,840,482	\$8,646,443
Building Construction	\$23,297,682	\$19,500,000
Debt Service	\$20,600,000	\$20,600,000
Internal Service	\$23,500,000	\$21,800,000
Total Budget	\$271,586,239	\$263,498,452

Budget Assumptions and Recommendations

Fiscal Year 2023

Assumptions and Recommendations

General Education Funding Formula

- 2% or \$135 Increase in per pupil funding to \$6,863 up from current year \$6,728

Enrollment

- Projecting a decrease in enrollment of -318 or -2.87% from current end of year projections
- Staffing ratios to remain the same for FY23 as FY22

Fund Balance Growth Target (Budget Surplus)

- Create an expenditure budget that's within revenue constraints. Target a \$1.5 million increase to Unassigned Fund Balance

Assumptions and Recommendations Continued

- Manage expense increases**
 - Focus on minimizing expenses that affect the General Fund Balance
 - Includes staff steps and lanes increases as well as staffing costs that truly correspond with enrollment

- General Fund Set Aside**
 - Maintain level of contingency funds to address inflationary costs

- Investing in Resident Enrollment**
 - Place a significant emphasis on recruiting and retaining resident students
 - Investing into Pathways to help make RAS a destination district

Preliminary Enrollment Projections

FY23 Projected Enrollment (ADM)	
Early Childhood (EC)	121
Voluntary Pre-K	175
Handicap (K)	92
Grades K-5	4,407
Grades 6-8	2,207
Grades 9-12	3,761
Total Projected Enrollment	10,763

Next Steps

Finalize Mid Year Revisions

- Bring to board again on April 5, 2022 for non-action
- Bring to BOE for approval on April 19, 2022

Create FY23 Original Budget

- Present FY23 Preliminary Original Budget to BOE on May 9, 2022
Work Session
- To BOE for Approval on June 20, 2022

Questions





Budget Update

Revisions and Assumptions

Ukee Dozier
March 7, 2022

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Four phase process in Budget creation

- ❑ **Data Gathering**
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- ❑ **Presentation and Approvals (Including Mid Year)**
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- ❑ **Budget Implementation**
 - ❑ June and Beyond

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December 13, 2021	CTF	Standard of Service - Budget Recommendations		
December 20, 2021	Board Regular Meeting	(1) Approve Final Pay 2022 Levy	(B) Levy Summary (F) Audit Report	
Preparation	January 4, 2022	Board Work Session	Review Preliminary Enrollment Projections (2) Finance Update	(D) Enrollment Projections (E) Fund
	January 10, 2022	CTF	Propose budget/compensatory and staffing allocations for	
	January 11, 2022	FAC#3	(1) Preliminary Audit Report (2) Finance/ESSER Update (3) Long	(E) Fund Balance Summary (K) 5 Year
	January 18, 2022	CTF	Finalize budget/compensatory and staffing allocations for	
	January 18, 2022	Board Regular Meeting	(1) Approval of Staffing Ratio (4) Final Audit Report	(F) Audit Report
	Jan 25-Feb 4, 2022	Budget Managers	Begin Staffing Meetings for FY23 Budget	
	February 5, 2022	Budget Managers	Capital and Debt Service budgets due	
	February 7, 2022	Board Work Session	(1) FY23 Preliminary Enrollment Projections (2) Non Resident Enrollment Capacity Limits	
	February 22, 2022	Board Regular Meeting	(1) Approval of resolution for non resident student enrollment capacity limits	
	February 25, 2022	Budget Managers	All FY23 department and school budgets requests due to	
Approval	March 7, 2022	Board Work Session	(1) FY22 Preliminary Revised Budget (2) FY23 Budget	(E) Fund Balance Summary
	March 21, 2022			
	March 29, 2022	FAC#4	(1) FY22 Preliminary Revised Budget (2) FY23 Budget	(A) Budget Timeline
	April 5, 2022	Board Work Session	FY22 Revised Budget (Non Action)	(E) Fund Balance Summary
	April 19, 2022	Board Regular Meeting	(1) Approve Mid year Revised budget	(E) Fund Balance Summary
	May 9, 2022	Board Work Session	Preliminary FY23 Budget Proposal	(E) Fund Balance Summary
	May 17, 2022	FAC#5	(1) FY23 Budget Process Update (2) Prepare FAC Board	(A) Budget Timeline (H) Spring 2022
	May 23, 2022	Board Regular Meeting		
	June 7, 2022	Board Work Session	(1) FAC Presentation (2) Review Final FY23 Budgets for all funds	(E) Fund Balance Summary (H) FY22
	June 20, 2022	Board Regular Meeting	(1) Approve Final FY23 Budget for all funds (2) LTFM 10 Year Plan	(I) FY23 Budget Book

Budget Timeline



Approval	March 7, 2022	Board Work Session	(1) FY22 Preliminary Revised Budget (2) FY23 Budget	(E) Fund Balance Summary
	March 21, 2022			
	March 29, 2022	FAC #4	(1) FY22 Preliminary Revised Budget (2) FY23 Budget	(A) Budget Timeline
	April 5, 2022	Board Work Session	FY22 Revised Budget (Non Action)	(E) Fund Balance Summary
	April 19, 2022	Board Regular Meeting	(1) Approve Mid year Revised budget	(E) Fund Balance Summary 42
	May 9, 2022	Board Work Session	Preliminary FY23 Budget Proposal	(E) Fund Balance Summary
	May 17, 2022	FAC #5	(1) FY23 Budget Process Update (2) Prepare FAC Board	(A) Budget Timeline (H) Spring 2022
	May 23, 2022	Board Regular Meeting		
	June 7, 2022	Board Work Session	(1) FAC Presentation (2) Review Final FY23 Budgets for all funds	(E) Fund Balance Summary (H) FY22
	June 20, 2022	Board Regular Meeting	(1) Approve Final FY23 Budget for all funds (2) LTFM 10 Year Plan	(I) FY23 Budget Book



Preliminary Mid Year Budget Update

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Fiscal Year 2022

FY22 General Fund Preliminary Adjustments

Revenues		Expenditures	
General Ed Aid	\$2,159,072	Salary/Benefits	\$1,886,931
SPED	(\$1,664,023)	Supplanted Costs	(\$700,306)
Federal	\$317,207	Purchased Services	\$4,247,924
ESSER	\$1,174,806	Supplies/Materials	\$92,850
Local	(\$104,394)	Contingency/Other	(\$4,345,028)
Total Revenue Adj	\$1,882,668	Total Expense Adj	\$1,182,371

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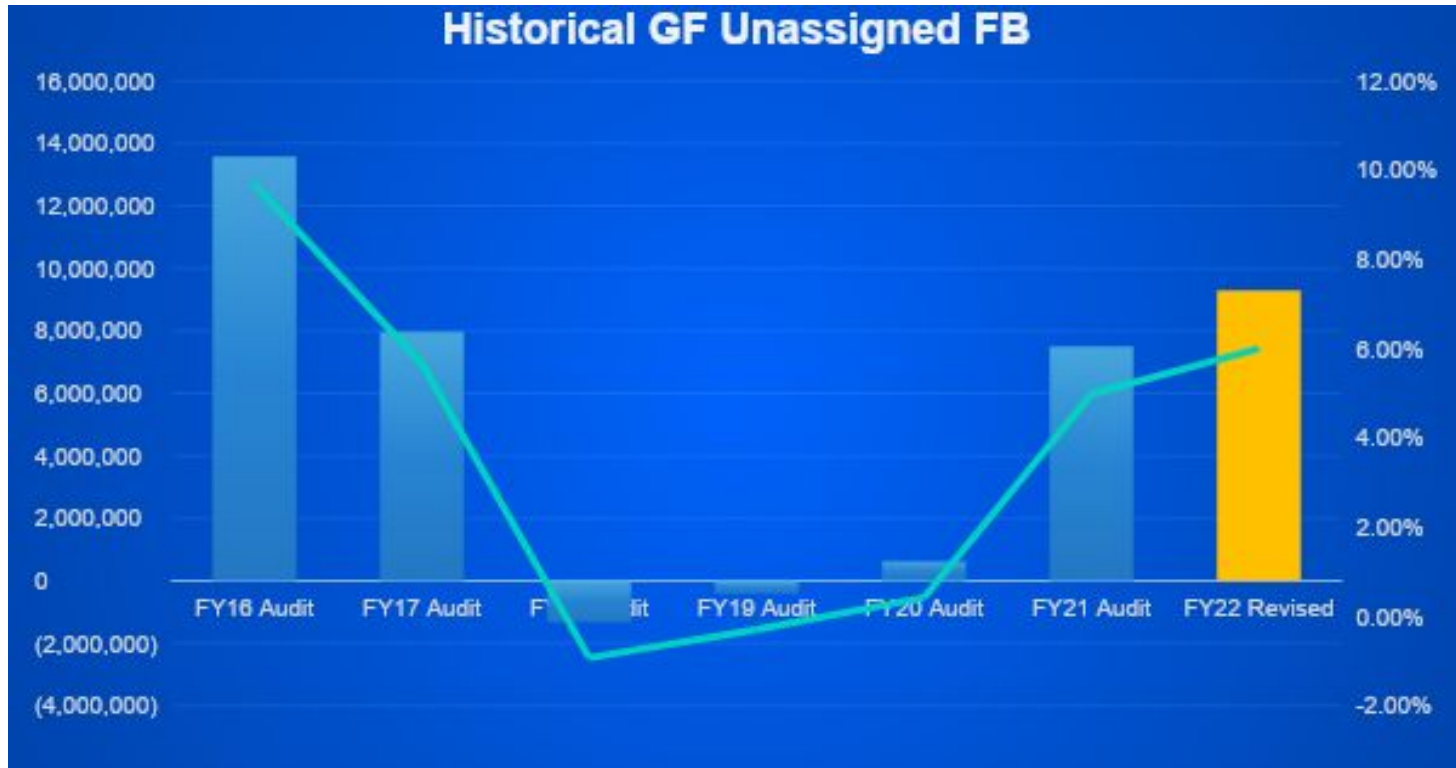
FY22 Original FB %	5.55%
FY22 Mid Year FB %	6.0%
Net Change	\$700,306 or .45%

FY22 General Fund Preliminary Fund Balance Projection

ROBBINSDALE AREA SCHOOLS
PROJECTED FUND BALANCES THROUGH JUNE 30, 2022

FUND DESCRIPTION	6/30/2021 Au dited Balance	2021-22 Revised Revenue	2021-22 Revised Expenditures	6/30/2022 Revised Ending Balance	6/30/2022 Original Proj Budget Balance	Net Change in Fund
GENERAL FUND						
Unassigned	7,501,033	156,807,766	155,007,460	9,301,339	8,601,033	700,306
ESSER - Pandemic Enrollment Loss		700,306	700,306			
Assigned						
Building Carryover	622,420	-	-	622,420	622,420	-
LCTCS	589,826	165,000	165,000	589,826	589,826	-
Q Comp	449,762	3,142,588	3,142,588	449,762	449,762	-
Scholarships	454,650	-	-	454,650	454,650	-
E Rate	220,529	-	-	220,529	220,529	-
Non-Spendable-Prepaid						
Inventory	319,309	-	-	319,309	319,309	-
Prepaid	899,308	-	-	899,308	899,308	-
Restricted						
Technology Levy	1,480,663	5,273,882	5,273,882	1,480,663	1,480,663	-
Operating Capital	3,935,052	5,774,587	5,774,587	3,935,052	3,935,052	-
Basic Skills	1,978,870	12,777,362	12,777,362	1,978,870	1,978,870	-
Medical Assistance	194,124	700,000	700,000	194,124	194,124	-
Long Term Facilities Maintenance/H&S	23,069	896,877	896,877	23,069	23,069	-
Safe Schools Levy	336,223	611,407	611,407	336,223	336,223	-
Staff Development	-	-	-	-	-	-
Student Activities	90,958	-	-	90,958	90,958	-
TOTAL GENERAL FUND	19,095,796	186,149,469	184,349,163	20,896,102	20,195,796	700,306
<i>Unassigned FB as a % of expenditures</i>	<i>4.98%</i>			<i>6.00%</i>	<i>5.55%</i>	

Historical GF Unassigned Fund Balance



FY22 Child Nutrition Preliminary Budget Adjustments

Revenues		Expenditures	
State	(\$53,011)	Salary/Benefits	\$161,555
Federal	(\$735,282)	Supplies/Materials	\$812,837
Sales/Other	(\$13,100)	Capital Expenditures	\$28,453
Total Revenue Adj	(\$801,393)	Total Expense Adj	\$1,002,845

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FY22 Original FB	\$3,577,911
FY22 Mid Year FB	\$1,773,671
Net Change	(\$1,804,240)



FY22 Child Nutrition Preliminary Fund Balance Projection

**ROBBINSDALE AREA SCHOOLS
PROJECTED FUND BALANCES THROUGH JUNE 30, 2022**

FUND DESCRIPTION	6/30/2021 Audited Balance	2021-22 Revised Revenue	2021-22 Revised Expenditures	6/30/2022 Revised Ending Balance	6/30/2022 Original Proj Budget Balance	Net Change in Fund
SCHOOL NUTRITION						
Unreserved/undesignated	2,091,557	8,198,606	8,602,846	1,687,317	3,491,557	(1,804,240)
Non-spendable-Inventory	86,354			86,354	86,354	-
TOTAL SCHOOL NUTRITION FUND	2,177,911	8,198,606	8,602,846	1,773,671	3,577,911	(1,804,240)

FY22 Community Ed Preliminary Budget Adjustments

Revenues		Expenditures	
State Aids	\$43,942	Salary/Benefits	(\$938,564)
Federal	\$407,301	Purchased Services	(\$20,173)
Fees/Local	(\$85,359)	Supplies/Materials	\$29,525
Total Revenue Adj	\$365,884	Total Expense Adj	(\$929,212)

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FY22 Original FB	\$1,434,316
FY22 Mid Year FB	\$2,729,412
Net Change	\$1,295,096



FY22 Community Ed Preliminary Fund Balance Projection

ROBBINSDALE AREA SCHOOLS
PROJECTED FUND BALANCES THROUGH JUNE 30, 2022

FUND DESCRIPTION	6/30/2021 Audited Balance	2021-22 Revised Revenue	2021-22 Revised Expenditures	6/30/2022 Revised Ending Balance	6/30/2022 Original Proj Budget Balance	Net Change in Fund
COMMUNITY SERVICE						
Restricted						
Community Education	683,018	6,493,219	5,150,517	2,025,720	648,343	1,377,377
ECFE (FIN 325)	400,155	1,131,875	1,132,197	399,833	315,473	84,360
School Readiness (FIN 344)	152,794	804,283	794,522	162,555	132,280	30,275
Adult Basic Ed (322/324?)	285,294	1,411,105	1,569,207	127,192	324,108	(196,916)
Non-Public (350-353)	14,111			14,111	14,111	-
TOTAL COMMUNITY SERVICE FUND	1,535,373	9,840,482	8,646,443	2,729,412	1,434,316	1,295,096

FY22 Mid Year Revision Summary

FY22 Mid Year Revision Summary		
Fund	Revenue	Expenditures
General Fund	\$186,149,469	\$184,349,163
Child Nutrition	\$8,198,606	\$8,602,846
Community Ed	\$9,840,482	\$8,646,443
Building Construction	\$23,297,682	\$19,500,000
Debt Service	\$20,600,000	\$20,600,000
Internal Service	\$23,500,000	\$21,800,000
Total Budget	\$271,586,239	\$263,498,452

Budget Assumptions and Recommendations

Fiscal Year 2023

Assumptions and Recommendations

General Education Funding Formula

- 2% or \$135 Increase in per pupil funding to \$6,863 up from current year \$6,728

Enrollment

- Projecting a decrease in enrollment of -318 or -2.87% from current end of year projections
- Staffing ratios to remain the same for FY23 as FY22

Fund Balance Growth Target (Budget Surplus)

- Create an expenditure budget that's within revenue constraints. Target a \$1.5 million increase to Unassigned Fund Balance

Assumptions and Recommendations Continued

- Manage expense increases**
 - Focus on minimizing expenses that affect the General Fund Balance
 - Includes staff steps and lanes increases as well as staffing costs that truly correspond with enrollment
- General Fund Set Aside**
 - Maintain level of contingency funds to address inflationary costs
- Investing in Resident Enrollment**
 - Place a significant emphasis on recruiting and retaining resident students
 - Investing into Pathways to help make RAS a destination district

Preliminary Enrollment Projections

FY23 Projected Enrollment (ADM)	
Early Childhood (EC)	121
Voluntary Pre-K	175
Handicap (K)	92
Grades K-5	4,407
Grades 6-8	2,207
Grades 9-12	3,761
Total Projected Enrollment	10,763

Next Steps

Finalize Mid Year Revisions

- Bring to board again on April 5, 2022 for non-action
- Bring to BOE for approval on April 19, 2022

Create FY23 Original Budget

- Present FY23 Preliminary Original Budget to BOE on May 9, 2022
Work Session
- To BOE for Approval on June 20, 2022

Questions

