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| 1. Welcome and Introductions | 2 |
| 2. Acceptance of Agenda | |
| 3. Approve May 17, 2022 Meeting Minutes | 3 |
| 4. Appoint of FAC Chair and FAC Secretary | |
| 5. Quick Discussion | |
| 6. FAC Budget Timeline | 7 |
| 7. Levy Pay 23 Update | 8 |
| 8. Enrollment Update - Enrollment Variance and ADM Comparison | 21 |
| 9. Future Meetings/FAC Timeline: | |
| • January 17, 2023 | |
| • March 28, 2023 | |
| • May 15, 2023 | |
| • June 5, 2023 | |
| 10. Other | |
| 11. Adjourn | |

Welcome, Introduction, Quick Discussion

November 15, 2022

Introduction:

Your Name

Your Connection to Robbinsdale Area Schools

How do you identify

Something about yourself that will benefit this committee work (Perspectives and/or Experiences)

Quick Discussion:

What are ways that Robbinsdale can build more trust in the community with school finances?

In doing so, how can Robbinsdale can be more equitably impactful in how we allocate resources?

**FINANCIAL ADVISORY COUNCIL (FAC)
MINUTES FOR May 17, 2022
DRAFT**

| Present | FAC Members |
|----------------|---|
| X | Lennie Kaufman, Chair |
| X | Walter Gray |
| X | Earl Hoffman, Secretary |
| | Greg Kugler |
| X | O. Barry Rogers |
| X | Howard Schwartz |
| | 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 | Karylanne Marchand, Business Office Manager |
| X | Kelly Smith, Baker Tilly |

Agenda Item 1: Welcome and Introductions:

Chair Lennie Kaufman called the meeting to order at 6:34 PM, 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 was 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 meeting on March 29, 2022:

The minutes were 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: FY23 Budget Projection:

Mr. Dozier first went over the assumptions underlying the projection. These are as follows:

- 2% (\$135) increase in state aid per pupil.
- 2.87% (318) decrease in enrollment. This results in a projected \$2.1 million (M) decrease in state funding.

- 1.96% average salary increase, plus a 1.22% impact of “steps and lanes.” Mr. Dozier noted that the District has settled all labor contracts except the one with principals.
- Labor costs are actually projected to decrease by \$1.27M due to staff reductions.
- 18% increase in fuel, materials, and other services.
- Special education staffing cost will be slightly lower, but SPED transportation cost will be higher.

These assumptions result in revenue that’s \$2.2M lower, expenses \$4.5M higher, and the unassigned fund \$0.4M higher. The resulting projected net General Fund shortfall is \$7.1M, to be covered by ESSER I and II (which end in September 2024) and other funds. Mr. Dozier’s General Fund recommendations are:

- Utilize alternative funding to maintain current staff and program levels.
- Grow the unassigned fund and focus on minimizing expenses in light of inflation.
- Invest in growing enrollment, with emphasis to retain and recruit resident students. This includes investment in Pathways.

For the Child Nutrition Fund, Mr. Dozier projects revenue to decrease, due to the end of the USDA free meal program (where government entities paid the full cost of student meals) and expenses to increase, due to much higher cost of food and supplies. Overall, he projects this fund will decrease slightly in FY23. School lunch debt will continue to be an issue, with the goal to maintain a healthy fund balance and to look for sources of alternative funding after the USDA program ends. The Community Education fund balance is expected to remain healthy as both revenue and expenses are budgeted slightly over \$10M.

The Building and Construction Fund and Debt Service Fund are both projected to be fairly stable. The Dental Fund projection shows revenue slightly above expenses, with the fund balance remaining at approximately (\$0.1M) negative. There was no premium increase in FY22, but the District will look into an increase for FY23. The Medical Fund projection shows \$20.2M in revenue, reflecting a 15% increase in employee and employer premiums, and \$19.1M in claims, reflecting a 2.5% increase due to COVID-related claims. The Medical Fund balance is projected to be (\$1.5M) negative at 6/30/2022. Longer term, the rise in medical cost will continue to be an issue.

Both the OPEB and Debt Service Funds are projected to have revenue and expense that approximately balance out. Mr. Dozier noted that, at 6/30/2021, the OPEB Fund had \$16.9M in assets and \$7.2M in liabilities.

There will be a budgetary work session with the Board on June 7. The Board will approve a FY23 budget at its regular June 20, 2022 meeting.

Mr. Schwartz expressed concern about the school lunch debt and the end of 100% federal

funding—what will the District be doing differently from the time the debt was accumulated, so as not to increase the deficit? Mr. Engstrom said that the District encourages parents to complete and submit the reduced lunch pricing forms by publicizing this effort as a benefit to the District that helps fund many programs. He said that the problem now is that families have gotten out of the habit of completing the form after more than a year of federally funded lunches. Mr. Vento said that, by law, the District can't withhold meals or use collection agencies to recover the debt, so essentially the debt represents an unfunded mandate.

Mr. Hoffman asked whether the projected General Fund deficit was brought up during recent labor contract negotiations. Mr. Kaufman expressed concern that the District is funding (with one-time money) the ongoing salary and benefit increases that will never decrease, even after the one-time funds are used. Mr. Dozier responded that, in order to prevent a large exit of employees, he went with a "hold harmless" approach that used one-time funds to cover salary and benefit increases in FY23. He said that this issue will need to be addressed after FY23.

Mr. Schwartz asked whether the District's labor contract negotiators considered one-time bonuses or other one-time benefits in lieu of salary increases that will last well into the future. He further asked how the portion of the state surplus that the legislature may allocate to education will help the District. Mr. Vento responded that he hasn't seen the full tax and spending bill and that the Board is still trying to figure out what portion of any new state funds will be sustainable over multiple years. He emphasized that our District is competing against other districts for staff; if our salary and benefits package isn't competitive, teachers and other employees will leave for better paying districts. The Board's big concern, he said, is maintaining the enrollment level.

Mr. Kaufman observed that the Dental Fund once had been positive and asked if the District has looked into a fully insured dental plan, as opposed to the present self-funded plan. Mr. Dozier responded that there was no dental premium increase last year and felt that there will need to be an increase in the coming year. Mr. Schwartz asked about the dental benefit cap and mentioned that the present Delta dental plan has only single and family rates. This makes family coverage expensive, so many employees get family coverage only when their spouses or children need dental work. He asked whether the rates could be better structured to encourage more employees to cover family members (e.g., premium levels for spouse only, children only, etc.) Mr. Vento said that the District's insurance bargaining unit gets bids every other year and checks on the alternative plans that are available.

Mr. Kaufman asked Mr. Dozier about his comfort level with the FY23 budget assumptions. Mr. Dozier said that he's relatively comfortable with the enrollment projection, since the FY22 actual enrollment is tracking well with last year's projection. He said that he prefers to be conservative in his assumptions

Agenda Item 5: FAC membership: The terms of Messrs. Schwartz, Hoffman, and Terry Swanton end on June 30.. Mr. Schwartz announced that he will not seek reappointment to FAC, and Mr. Hoffman has moved outside of the District. Mr. Vento said that the Board will be looking for new FAC members. Mr. Vento expressed his and the Board's appreciation for Mr. Schwartz' long and dedicated service to the FAC and to the District. During his tenure on

the FAC, Mr. Schwartz brought his broad knowledge of school and organizational finances and a deep concern for the welfare of our District.

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

The FAC was scheduled to make its annual presentation to the Board on June 7, 2022; this was subsequently postponed to the August 1, 2022 Work Session. The next regular FAC meeting will be in September.

After a motion was made and seconded to adjourn, the meeting was adjourned at 7:45 PM.

Minutes submitted by Earl Hoffman

FY 2023 Finance Advisory Committee Meeting Schedule

Topics subject to change

| Phase | Date | Time | Outcome | FAC | Document |
|---|--------------------|-----------------------------|---|-----|--|
| D a t a h e r i n g | September 20, 2022 | 6:30 p.m. - 8:00 p.m. | (1) Welcome/Orientation (2) Enrollment to-date (3) Levy Update (GLC clarification) (4) Budget Timeline | * | (A) Budget Timeline (B) Levy Summary (D) Enrollment |
| | November 15, 2022 | 6:30 p.m. - 8:00 p.m. | (1) Welcome and Intro (2) Budget Timeline (3) Levy Update (4) Enrollment Update | X | (A) Budget Timeline (B) Levy Summary (D) Enrollment |
| B u d g e t a t i o n | January 17, 2023 | 6:30 p.m. - 8:00 p.m. | (1) Preliminary Audit Report (2) ESSER/Finance Update/Reduction Considerations (3) FY24 Enrollment Projections (4) Long Term Planning | X | (E) Fund Balance Summary (K) 5 Year Projection Model |
| | March 28, 2023 | 6:30 p.m. - 8:00 p.m. | (1) FY23 Preliminary Revised Budget (2) FY24 Budget Assumptions (3) Enrollment Trends (4) Long Term Planning | X | (A) Budget Timeline |
| | May 16, 2023 | 6:30 p.m. - 8:00 p.m. | (1) FY24 Budget Process Update (2) Prepare FAC Board Presentation | X | (A) Budget Timeline (H) Spring 2023 FAC Report |
| W r a p | June 5, 2023 | 6:30 p.m. - 8:00 p.m. | Board Presentation | X | (H) Spring 2022 FAC Report |



Preliminary Proposed Levy Taxes Payable 2023

Ukee Dozier
Executive Director of Finance
September 19, 2022



Overview

- Public education in MN is financed by a combination of state aid, federal allocations, locally generated revenue, as well as property taxes.
- The Proposed Levy Payable 2023 represents an estimated proposal of property tax revenue for the 2023-24 school year.
- The district has a timeline to follow that is set by statute and followed by the Minnesota Department of Education.
- The district is providing an update on the Preliminary Proposed Levy for Taxes Payable in 2023
- The school board is obligated to certify proposed levies by statutory dates that will be discussed in the presentation.



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Area Schools

District Levy Funding Types

Voter Approved Levies:

- Operating Referendum
- Capital Projects Levy (Tech)
- Building Bond issues

Legislative levies:

Provides school districts the authority to levy for specific costs.

- Safe Schools
- Capital Projects/LTFM as well as associated debt service
- Lease Levies



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Property Taxes

Property Tax Timeline:

- Spring (2022) – Tax assessor values properties in the district for the following year – challenges can be made to the board of equalization
- Fall (2022) – preliminary school levies as well as city and county taxes are used to compute proposed property tax statements and mailed out
- Winter (2022) – final taxes are certified
- Spring (2023) – Property tax statements are mailed out



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Levy Limitation

Factors effecting change on Levy Limitations:

- Property tax value changes – collectively and individually
- State aid appropriation changes and/or equalization
- Adjustments to actual data versus estimates from prior levies
- Enrollment – Estimates vs Prior year Actuals
- Inflation



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Area Schools

Levy Certification Timeline

September 8, 2022

- Deadline for MDE to certify levy limitations to school districts

September 30, 2022

- Deadline for districts to submit data changes to MDE
- Deadline for School Boards to certify proposed levies to county auditor

October 7, 2022

- Deadline for districts to submit copy of proposed levies to MDE

December 5, 2022

- ISD 281 scheduled (Truth in Taxation) meeting to discuss Pay 2023 final levy
- Districts are required to hold hearing in regularly scheduled meeting between November 24 and December 28.

December 19, 2022

- ISD 281 scheduled meeting to adopt final Pay 2023 levy

December 28, 2022

- Deadline to submit final levy to county – Copy to MDE by January 7, 2023

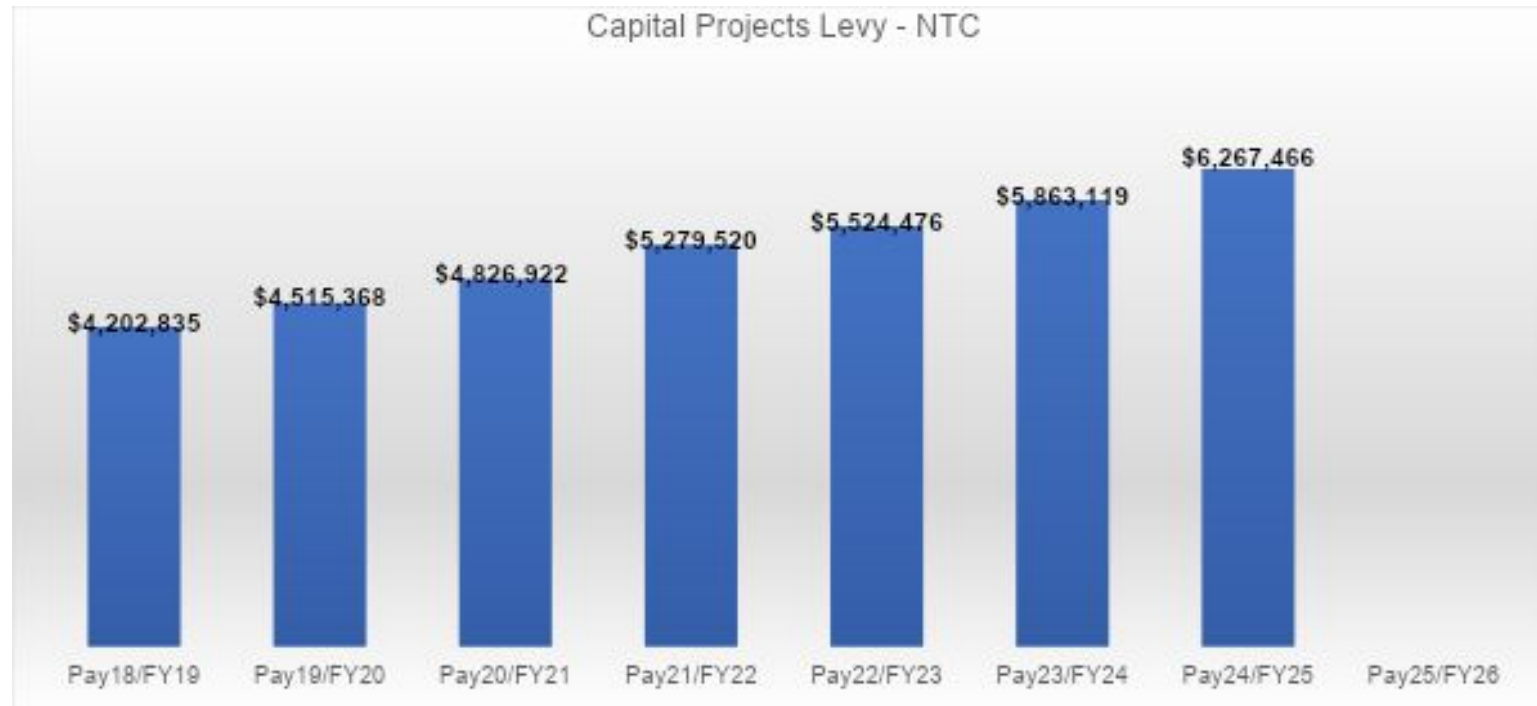


Levy Categories and Comparison

| Category | Certified Pay 18 | Certified Pay 19 | Certified Pay 20 | Certified Pay 21 | Certified Pay 22 | Proposed Pay 23 | \$ Change | % Change |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Referendum | 18,362,268 | 24,469,835 | 22,269,042 | 21,868,789 | 21,587,202 | 25,141,476 | 3,554,274 | 16.5% |
| Local Optional | 5,450,800 | 5,118,494 | 8,444,001 | 8,819,111 | 7,621,959 | 7,726,743 | 104,784 | 1.4% |
| Equity | 1,326,743 | 930,776 | 906,400 | 881,117 | 834,145 | 813,219 | (20,926) | -2.5% |
| Transition | 266,905 | 253,956 | 248,227 | 240,194 | 227,510 | 222,117 | (5,393) | -2.4% |
| Technology | 4,202,835 | 4,515,368 | 4,826,922 | 5,279,520 | 5,524,476 | 5,863,119 | 338,643 | 6.1% |
| Operating Capital | 1,039,139 | 1,181,634 | 1,202,178 | 1,316,984 | 1,456,520 | 1,520,616 | 64,096 | 4.4% |
| Q Comp | 1,162,348 | 1,153,019 | 1,172,913 | 1,166,817 | 1,066,658 | 1,025,754 | (40,904) | -3.8% |
| Achievement & Integration | 870,060 | 846,754 | 861,726 | 851,916 | 825,635 | 819,851 | (5,784) | -0.7% |
| Unemployment | 75,000 | 125,000 | 75,000 | 150,000 | 300,000 | 200,000 | (100,000) | -33.3% |
| Safe Schools | 705,659 | 671,423 | 656,276 | 635,039 | 601,504 | 587,245 | (14,259) | -2.4% |
| Career Tech Education | 276,956 | 310,383 | 317,711 | 364,887 | 364,887 | 239,185 | (125,702) | -34.4% |
| Long-Term Facilities Maintenance | 1,010,066 | 1,686,318 | 1,685,803 | 141,489 | 1,393,745 | 2,519,743 | 1,125,998 | 80.8% |
| Lease Levy | 2,920,756 | 2,905,046 | 2,929,145 | 2,947,699 | 2,877,212 | 3,180,847 | 303,635 | 10.6% |
| Adjustments and Abatement | (826,311) | (15,433) | (2,275,685) | (436,492) | (255,812) | (1,703,055) | (1,447,243) | |
| Community Education | 2,053,377 | 2,400,253 | 2,562,732 | 2,149,514 | 2,204,508 | 1,752,692 | (451,816) | -20.5% |
| Debt | 19,013,411 | 18,197,133 | 18,251,378 | 16,580,877 | 18,036,407 | 19,634,408 | 1,598,001 | 8.9% |
| OPEB | 1,917,010 | 230,858 | 1,419,614 | 2,595,268 | 2,698,613 | 2,663,258 | (35,355) | -1.3% |
| TOTAL | 59,827,022 | 64,980,817 | 65,553,383 | 65,552,729 | 67,365,169 | 72,207,217 | 4,842,048 | 7.2% |



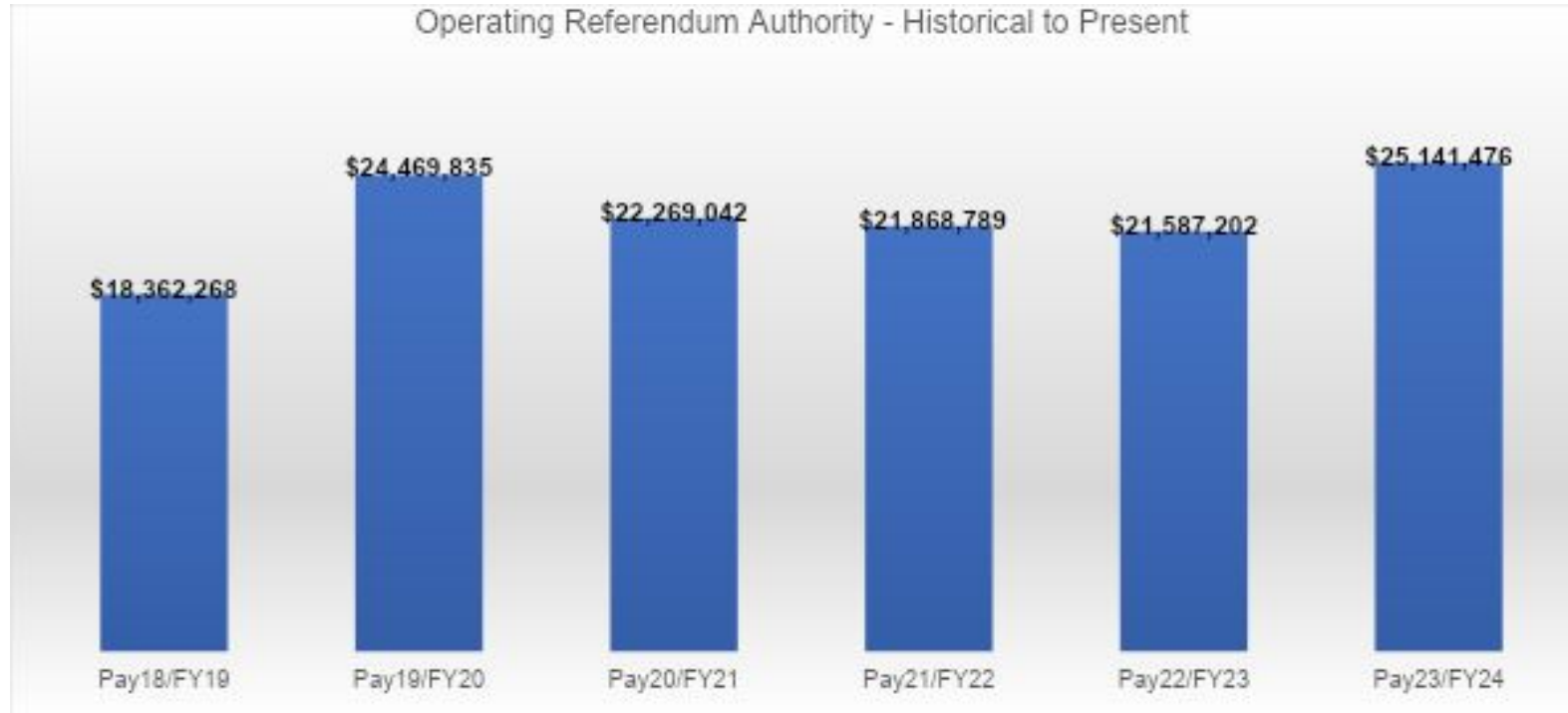
Capital Projects Levy Trend with Expiration





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Area Schools

Operating Referendum – Historical to Present

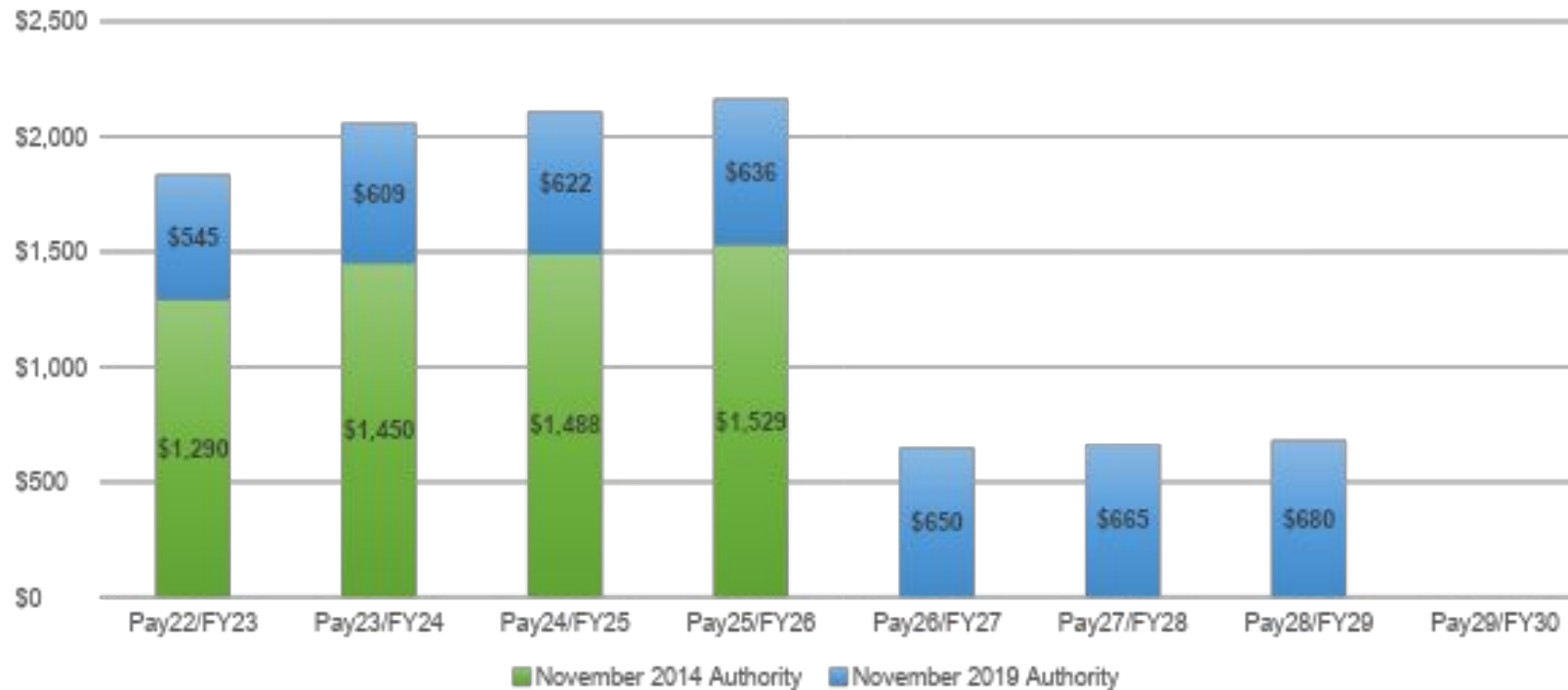




ROBBINSDALE
Area Schools

Referendum Authority to Expiration

Referendum Authority Projections to Expiration - (Estimated MDE
CPI Adjustments for Future Years)





Levy Highlights

- Operating Referendum - \$3.5 million increase due to inflationary increases applied to Pay 23, and Pay 22 adjustments, despite 304 adjusted pupil units estimated decrease.
- Capital Projects (Tech) – \$339k increase due to Net Tax Capacity increase



Summary and Board Action

- **Summary** - Final preliminary proposed Pay 23 levy project an estimated increase from current year levy of \$4.8 million or 7.2%.
- **Board Action** - Approval of the final tax levy at maximum allowable for taxes payable in 2023.



ROBBINSDALE
Area Schools

Questions

| | K | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | 9th | 10th | 11th | 12th | Total | WADM |
|-------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|---------------|--------|
| <u>FY23 Projection</u> | | | | | | | | | | | | | | | |
| Forest | 65 | 68 | 70 | 71 | 63 | 64 | - | - | - | - | - | - | - | 401 | 401 |
| Lakeview | 64 | 64 | 64 | 46 | 69 | 49 | - | - | - | - | - | - | - | 356 | 356 |
| SEA - Olson | 66 | 61 | 66 | 74 | 73 | 70 | - | - | - | - | - | - | - | 410 | 410 |
| Meadow Lake | 80 | 86 | 64 | 74 | 77 | 55 | - | - | - | - | - | - | - | 436 | 436 |
| Neill | 63 | 66 | 60 | 55 | 49 | 43 | - | - | - | - | - | - | - | 336 | 336 |
| RSIS | 131 | 128 | 129 | 112 | 110 | 107 | - | - | - | - | - | - | - | 717 | 717 |
| Noble | 40 | 40 | 37 | 50 | 40 | 52 | - | - | - | - | - | - | - | 259 | 259 |
| Northport | 80 | 81 | 80 | 89 | 68 | 61 | - | - | - | - | - | - | - | 459 | 459 |
| Sonnesyn | 54 | 60 | 42 | 67 | 46 | 63 | - | - | - | - | - | - | - | 332 | 332 |
| Zachary Lane | 63 | 66 | 51 | 76 | 57 | 74 | - | - | - | - | - | - | - | 387 | 387 |
| FAIR Pilgrim | 70 | 74 | 66 | 72 | 69 | 63 | - | - | - | - | - | - | - | 414 | 414 |
| FAIR Crystal | - | - | - | - | - | - | 125 | 108 | 49 | - | - | - | - | 282 | 313 |
| Plymouth | - | - | - | - | - | - | 226 | 295 | 316 | - | - | - | - | 837 | 959 |
| Robbinsdale | - | - | - | - | - | - | 206 | 219 | 207 | - | - | - | - | 632 | 717 |
| Sandburg | - | - | - | - | - | - | 120 | 122 | 180 | - | - | - | - | 422 | 482 |
| Cooper | - | - | - | - | - | - | - | - | - | 400 | 441 | 370 | 433 | 1,644 | 1,973 |
| Armstrong | - | - | - | - | - | - | - | - | - | 450 | 490 | 479 | 454 | 1,873 | 2,248 |
| Highview ALC | - | - | - | - | - | - | - | - | - | 5 | 20 | 33 | 150 | 208 | 250 |
| RVA Elem | - | - | - | 20 | 20 | 20 | - | - | - | - | - | - | - | 60 | 60 |
| RVA Secondary | - | - | - | - | - | - | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 210 | 246 |
| RTC | - | - | - | - | - | - | - | - | - | - | - | - | 60 | 60 | 72 |
| | 776 | 794 | 729 | 806 | 741 | 721 | 707 | 774 | 782 | 885 | 981 | 912 | 1,127 | 10,735 | 11,827 |

| | K | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | 9th | 10th | 11th | 12th | Total | WADM |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------|-------|
| <u>Current Enrollment - 10.14.22</u> | | | | | | | | | | | | | | | |
| Forest | 57 | 60 | 69 | 72 | 62 | 60 | - | - | - | - | - | - | - | 380 | 380 |
| Lakeview | 48 | 61 | 61 | 59 | 74 | 55 | - | - | - | - | - | - | - | 358 | 358 |
| SEA - Olson | 66 | 69 | 71 | 74 | 78 | 74 | - | - | - | - | - | - | - | 432 | 432 |
| Meadow Lake | 88 | 86 | 71 | 73 | 83 | 61 | - | - | - | - | - | - | - | 462 | 462 |
| Neill | 55 | 64 | 58 | 59 | 50 | 46 | - | - | - | - | - | - | - | 332 | 332 |
| RSIS | 127 | 127 | 125 | 109 | 109 | 104 | - | - | - | - | - | - | - | 701 | 701 |
| Noble | 31 | 40 | 34 | 42 | 47 | 40 | - | - | - | - | - | - | - | 234 | 234 |
| Northport | 75 | 73 | 79 | 87 | 68 | 60 | - | - | - | - | - | - | - | 442 | 442 |
| Sonnesyn | 55 | 64 | 40 | 60 | 41 | 59 | - | - | - | - | - | - | - | 319 | 319 |
| Zachary Lane | 61 | 70 | 49 | 81 | 58 | 70 | - | - | - | - | - | - | - | 389 | 389 |
| FAIR Pilgrim | 59 | 70 | 62 | 71 | 69 | 68 | - | - | - | - | - | - | - | 399 | 399 |
| FAIR Crystal | - | - | - | - | - | - | 101 | 97 | 53 | - | - | - | - | 251 | 281 |
| Plymouth | - | - | - | - | - | - | 252 | 288 | 302 | - | - | - | - | 842 | 960 |
| Robbinsdale | - | - | - | - | - | - | 206 | 232 | 207 | - | - | - | - | 645 | 733 |
| Sandburg | - | - | - | - | - | - | 107 | 135 | 176 | - | - | - | - | 418 | 480 |
| Cooper | - | - | - | - | - | - | - | - | - | 457 | 419 | 358 | 407 | 1,641 | 1,969 |
| Armstrong | - | - | - | - | - | - | - | - | - | 476 | 498 | 434 | 430 | 1,838 | 2,206 |
| Highview ALC | - | - | - | - | - | - | - | - | - | - | 14 | 54 | 134 | 202 | 242 |

| | | | | | | | | | | | | | | | | |
|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|---------------|-----------|----|
| RVA Elem | - | - | - | 7 | 7 | 7 | - | - | - | - | - | - | - | - | 21 | 21 |
| RVA Secondary | - | - | - | - | - | - | 16 | 10 | 27 | 27 | 38 | 39 | 121 | 278 | 330 | |
| RTC | - | - | - | - | - | - | - | - | - | - | - | - | 68 | 68 | 82 | |
| | 722 | 784 | 719 | 794 | 746 | 704 | 682 | 762 | 765 | 960 | 969 | 885 | 1,160 | 10,652 | 11,752 | |

Variance

| | K | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | 9th | 10th | 11th | 12th | Total | |
|---------------|-------------|-------------|-------------|-------------|----------|-------------|-------------|-------------|-------------|-----------|-------------|-------------|-----------|-------------|------|
| Forest | (8) | (8) | (1) | 1 | (1) | (4) | - | - | - | - | - | - | - | (21) | (21) |
| Lakeview | (16) | (3) | (3) | 13 | 5 | 6 | - | - | - | - | - | - | - | 2 | 2 |
| SEA - Olson | - | 8 | 5 | - | 5 | 4 | - | - | - | - | - | - | - | 22 | 22 |
| Meadow Lake | 8 | - | 7 | (1) | 6 | 6 | - | - | - | - | - | - | - | 26 | 26 |
| Neill | (8) | (2) | (2) | 4 | 1 | 3 | - | - | - | - | - | - | - | (4) | (4) |
| RSIS | (4) | (1) | (4) | (3) | (1) | (3) | - | - | - | - | - | - | - | (16) | (16) |
| Noble | (9) | - | (3) | (8) | 7 | (12) | - | - | - | - | - | - | - | (25) | (25) |
| Northport | (5) | (8) | (1) | (2) | - | (1) | - | - | - | - | - | - | - | (17) | (17) |
| Sonnesyn | 1 | 4 | (2) | (7) | (5) | (4) | - | - | - | - | - | - | - | (13) | (13) |
| Zachary Lane | (2) | 4 | (2) | 5 | 1 | (4) | - | - | - | - | - | - | - | 2 | 2 |
| FAIR Pilgrim | (11) | (4) | (4) | (1) | - | 5 | - | - | - | - | - | - | - | (15) | (15) |
| FAIR Crystal | - | - | - | - | - | - | (24) | (11) | 4 | - | - | - | - | (31) | (32) |
| Plymouth | - | - | - | - | - | - | 26 | (7) | (14) | - | - | - | - | 5 | 1 |
| Robbinsdale | - | - | - | - | - | - | - | 13 | - | - | - | - | - | 13 | 16 |
| Sandburg | - | - | - | - | - | - | (13) | 13 | (4) | - | - | - | - | (4) | (2) |
| Cooper | - | - | - | - | - | - | - | - | - | 57 | (22) | (12) | (26) | (3) | (4) |
| Armstrong | - | - | - | - | - | - | - | - | - | 26 | 8 | (45) | (24) | (35) | (42) |
| Highview ALC | - | - | - | - | - | - | - | - | - | (5) | (6) | 21 | (16) | (6) | (7) |
| RVA Elem | - | - | - | (13) | (13) | (13) | - | - | - | - | - | - | - | (39) | (39) |
| RVA Secondary | - | - | - | - | - | - | (14) | (20) | (3) | (3) | 8 | 9 | 91 | 68 | 84 |
| RTC | - | - | - | - | - | - | - | - | - | - | - | - | 8 | 8 | 10 |
| | (54) | (10) | (10) | (12) | 5 | (17) | (25) | (12) | (17) | 75 | (12) | (27) | 33 | (83) | (75) |
| | (54) | (10) | (10) | (12) | 5 | (17) | (25) | (12) | (17) | 75 | (12) | (27) | 33 | (83) | (75) |

Annual Variance History

| | 26-May | 22-Jul | 28-Jul | 5-Aug | 18-Aug | 19-Aug | 25-Aug | 30-Aug | 2-Sep | 6-Sep | 12-Sep | 16-Sep | 22-Sep | 28-Sep | 3-Oct | 6-Oct | 14-Oct |
|----|--------|--------|--------|-------|--------|--------|--------|--------|-------|-------|--------|--------|--------|--------|-------|-------|--------|
| K | (3) | (169) | (159) | (150) | (116) | (114) | (105) | (93) | (78) | (71) | (59) | (46) | (44) | (48) | (49) | (54) | (54) |
| 1 | (14) | 29 | 30 | 25 | 24 | 21 | 17 | 14 | 15 | 6 | 1 | (7) | (10) | (13) | (11) | (14) | (10) |
| 2 | (8) | 19 | 19 | 16 | 7 | 8 | 10 | 11 | 16 | 17 | (2) | 1 | (3) | (9) | (8) | (8) | (10) |
| 3 | (37) | 15 | 16 | 7 | 8 | 5 | (4) | (7) | (7) | (4) | (9) | (12) | (13) | (13) | (9) | (10) | (12) |
| 4 | (37) | 33 | 33 | 33 | 28 | 28 | 25 | 21 | 20 | 21 | 18 | 14 | 14 | 7 | 9 | 6 | 5 |
| 5 | (67) | 9 | 11 | 12 | 12 | 11 | - | (5) | (6) | (6) | (9) | (8) | (11) | (15) | (13) | (18) | (17) |
| 6 | (132) | 35 | 33 | 30 | 32 | 30 | 31 | 34 | 35 | 22 | 11 | 1 | (12) | (18) | (26) | (23) | (25) |
| 7 | (32) | (24) | (21) | (17) | (18) | (15) | (10) | (6) | 1 | 1 | 4 | 3 | (6) | (8) | (15) | (14) | (12) |
| 8 | (24) | - | 4 | 5 | 12 | 12 | 13 | 17 | 19 | 14 | 13 | 7 | 2 | (11) | (18) | (18) | (17) |
| 9 | 80 | 51 | 55 | 53 | 67 | 69 | 86 | 86 | 101 | 99 | 108 | 87 | 83 | 81 | 76 | 72 | 75 |
| 10 | (45) | (5) | (6) | (10) | (26) | (28) | (35) | (34) | (32) | (22) | (22) | (10) | (9) | (2) | (8) | (13) | (12) |

| | | | | | | | | | | | | | | | | | | |
|----------------|----|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 11 | (67) | (27) | (26) | (20) | (30) | (35) | (42) | (38) | (38) | (33) | (29) | (21) | (19) | (20) | (21) | (23) | (27) |
| | 12 | (123) | (14) | (16) | (24) | (34) | (34) | (30) | (25) | (22) | (12) | 8 | 7 | 28 | 29 | 29 | 27 | 33 |
| Total Variance | | (509) | (48) | (27) | (40) | (34) | (42) | (44) | (25) | 24 | 32 | 33 | 16 | - | (40) | (64) | (90) | (83) |
| Gain/Loss | | | 461 | 21 | (13) | 6 | (8) | (2) | 19 | 49 | 8 | 1 | (17) | (16) | (40) | (24) | (26) | 7 |

Weighted Variance \$ Hypothetical

| | | | | | | | | | | | | | | | | | |
|------------------------------------|------------|----------|----------|----------|----------|----------|----------|----------|--------|--------|--------|--------|--------|----------|----------|----------|----------|
| Grades 1-6 (1.0) | (298) | (29) | (17) | (27) | (5) | (11) | (26) | (25) | (5) | (15) | (49) | (57) | (79) | (109) | (107) | (121) | (123) |
| Grades 7-12 (1.2) | (211) | (19) | (10) | (13) | (29) | (31) | (18) | - | 29 | 47 | 82 | 73 | 79 | 69 | 43 | 31 | 40 |
| Weighted | (551.20) | (51.80) | (29.00) | (42.60) | (39.80) | (48.20) | (47.60) | (25.00) | 29.80 | 41.40 | 49.40 | 30.60 | 15.80 | (26.20) | (55.40) | (83.80) | (75.00) |
| Estimated Gen Ed Aid | (3,782.89) | (355.50) | (199.03) | (292.36) | (273.15) | (330.80) | (326.68) | (171.58) | 204.52 | 284.13 | 339.03 | 210.01 | 108.44 | (179.81) | (380.21) | (575.12) | (514.73) |
| Estimated Total Rev (in Thousands) | (6,063.20) | (569.80) | (319.00) | (468.60) | (437.80) | (530.20) | (523.60) | (275.00) | 327.80 | 455.40 | 543.40 | 336.60 | 173.80 | (288.20) | (609.40) | (921.80) | (825.00) |

| | District PU | Proj Mdl | Diff |
|-------------------------|-------------|----------|-------|
| FY23 Projected PU | 10,735 | 10,763 | (28) |
| FY23 Projected Weighted | 11,827 | 11,815 | 12 |
| FY23 YTD PU | 10,652 | 10,763 | (111) |
| FY23 YTD Weighted | 11,752 | 11,815 | (63) |



Preliminary Enrollment Update

Presented by: Ukee Dozier and John Groenke

Date: 11.7.22



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Area Schools

OUR UNIFIED DISTRICT VISION

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

Understanding Student Count versus ADM

Student Count

- Used for staffing allocations
- Determines numbers of students in classes

Average Daily Membership

- Used to determine revenue
- Students Count x proportion of year attended x weighting

Bright Spots

- Increases in enrollment at transition grades
- RVA 6-12
- High school enrollment has been stable

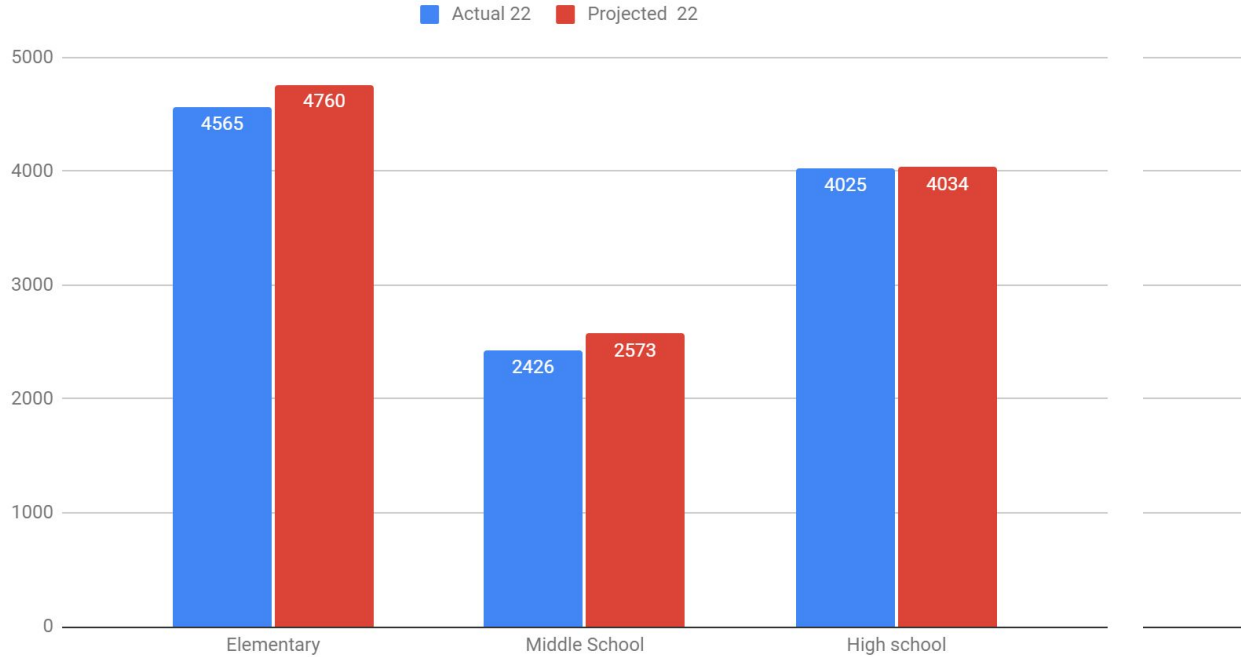
Student Count

- 11711 Students enrolled in all programs
 - 1040 EC-PK
 - 4486 Elementary
 - 2204 Middle School
 - 3981 High School



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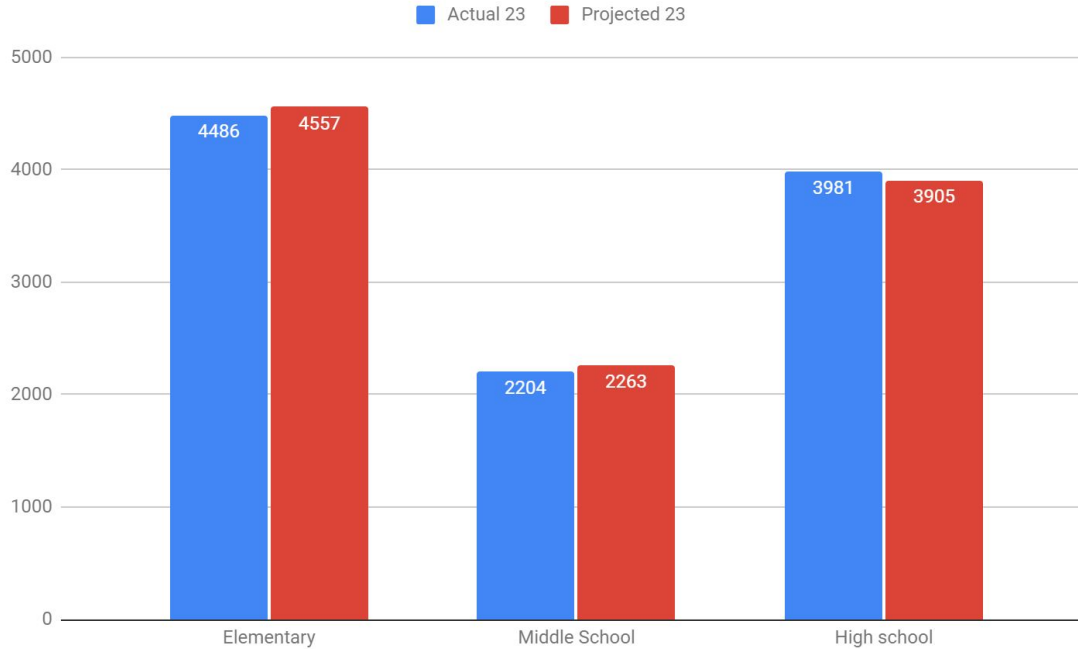
Student Count FY22





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Student Count FY23

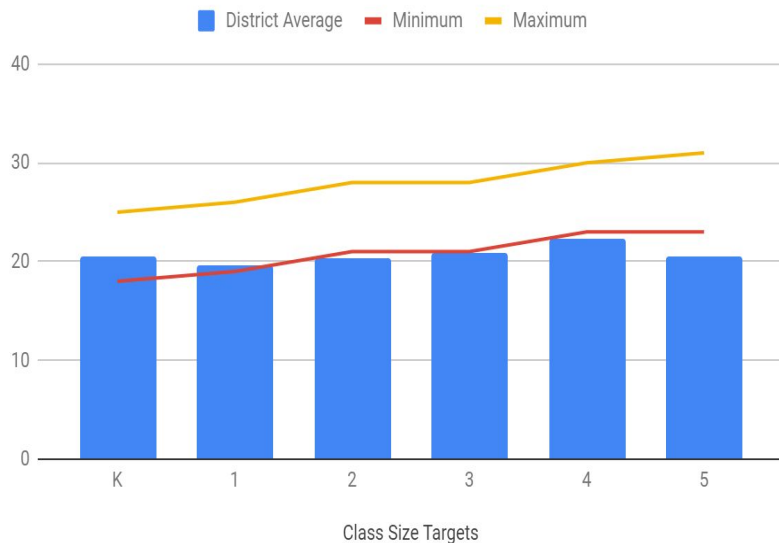




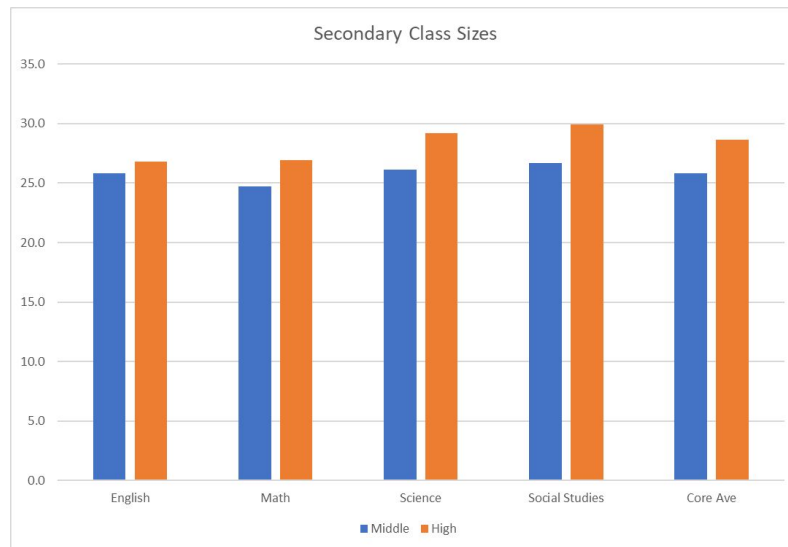
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Class Sizes

Elementary



Secondary Class Sizes

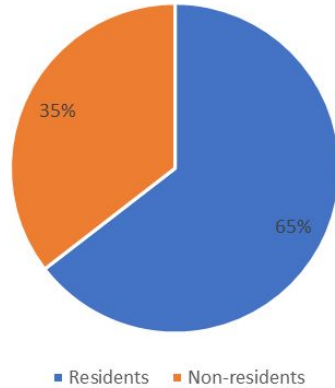




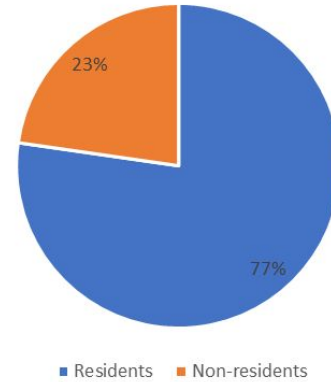
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RVA Enrollment

Elementary



Secondary

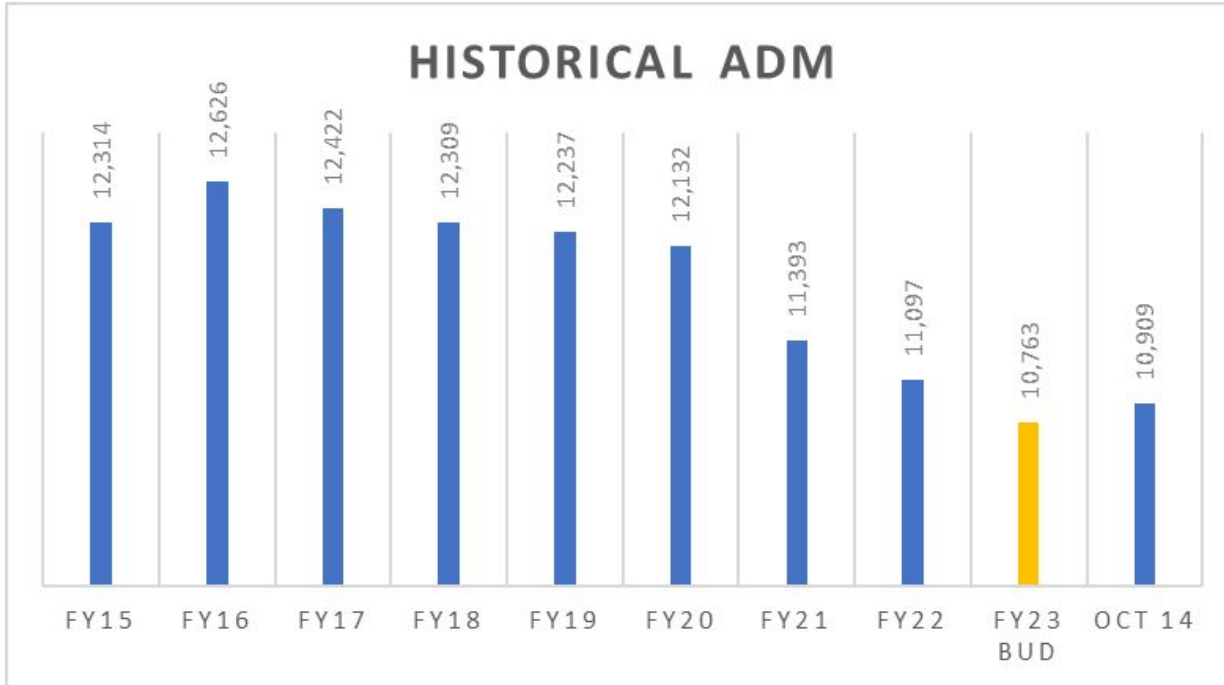


Average Daily Membership

- 10,763 ADM's budgeted in ECSE, VPK and K-12 programs
 - 121 ECSE
 - 175 VPK
 - 820 Kindergarten
 - 2,250 Grades 1-3
 - 2,136 Grades 4-6
 - 1,501 Grades 7-8
 - 3,761 Grades 9-12
-

ADM Comparison Unaudited FY22 to FY23

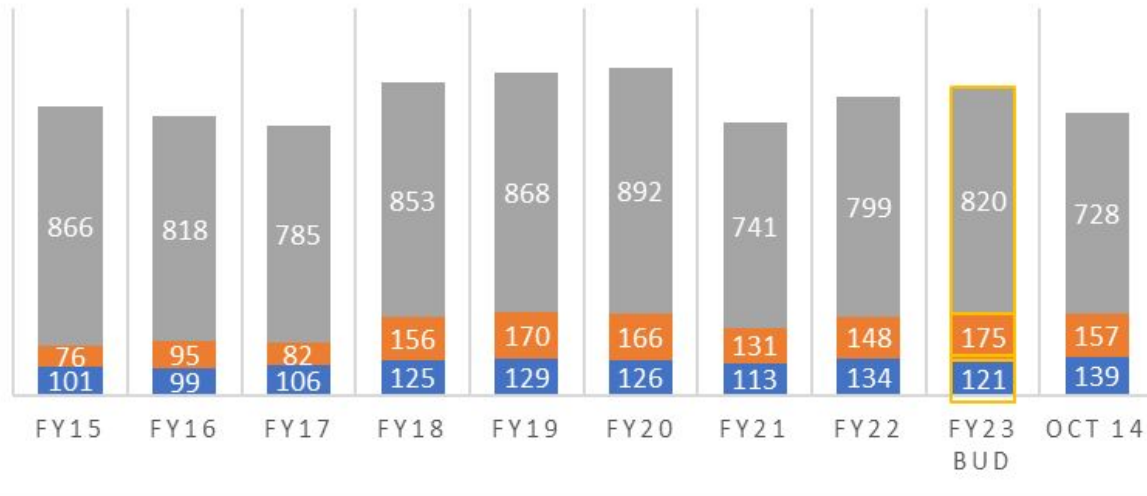
| | FY22 Unaudit | FY23 Budget | Diff | % | Oct 14 Seat Cnt | Diff | % |
|-----------------|---------------|---------------|-------------|--------------|-----------------|-------------|--------------|
| Early Childhood | 134 | 121 | -13 | -10.1% | 139 | 5 | 3.5% |
| VPK | 148 | 175 | 27 | 18.5% | 157 | 9 | 6.4% |
| Kindergarten | 799 | 820 | 21 | 2.6% | 728 | -72 | -9.0% |
| Grades 1-3 | 2,301 | 2,250 | -51 | -2.2% | 2,314 | 13 | 0.6% |
| Grades 4-6 | 2,206 | 2,136 | -71 | -3.2% | 2,160 | -46 | -2.1% |
| Grades 7-8 | 1,650 | 1,501 | -149 | -9.1% | 1,538 | -112 | -6.8% |
| Grades 9-12 | 3,858 | 3,761 | -97 | -2.5% | 3,873 | 15 | 0.4% |
| Total | 11,097 | 10,763 | -334 | -3.0% | 10,909 | -188 | -1.7% |





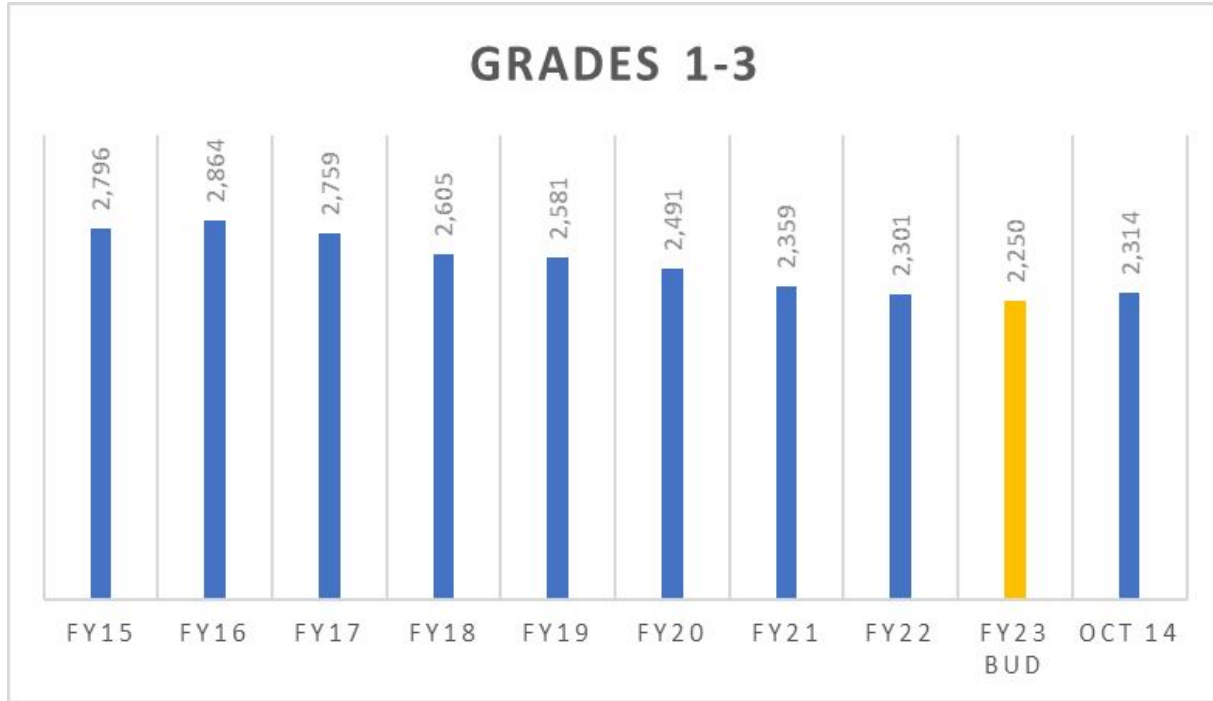
EC, VPK, KINDERGARTEN

■ Early Childhood ■ VPK ■ Kindergarten



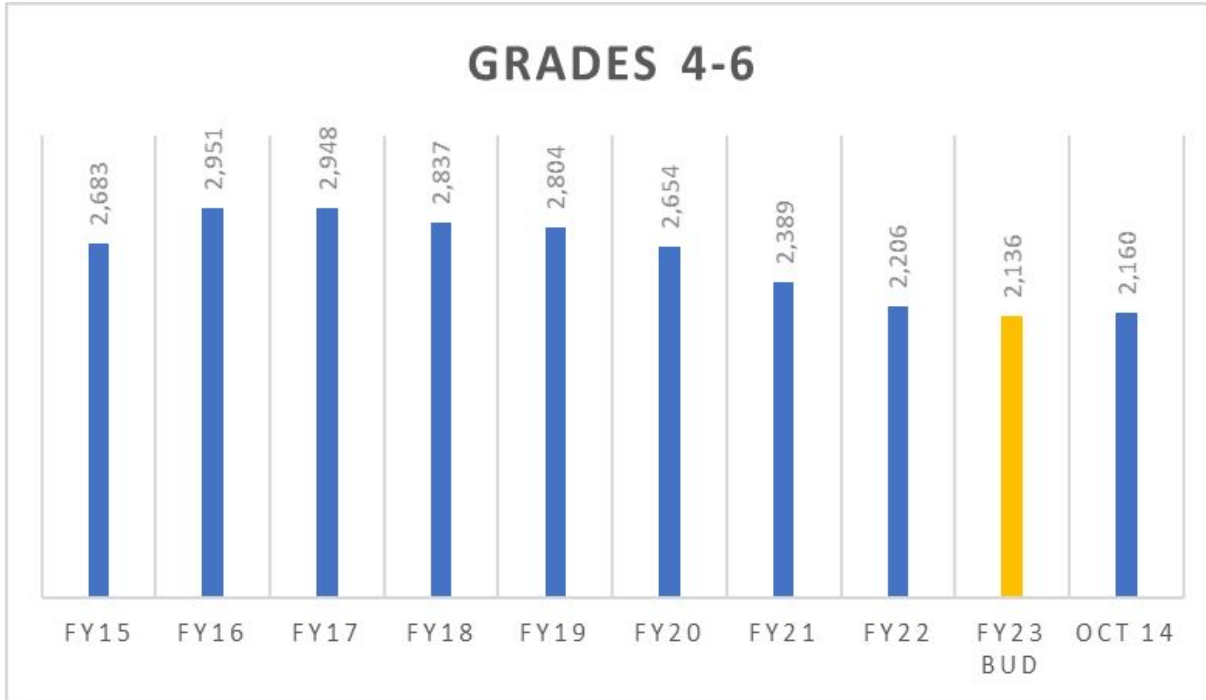


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Area Schools



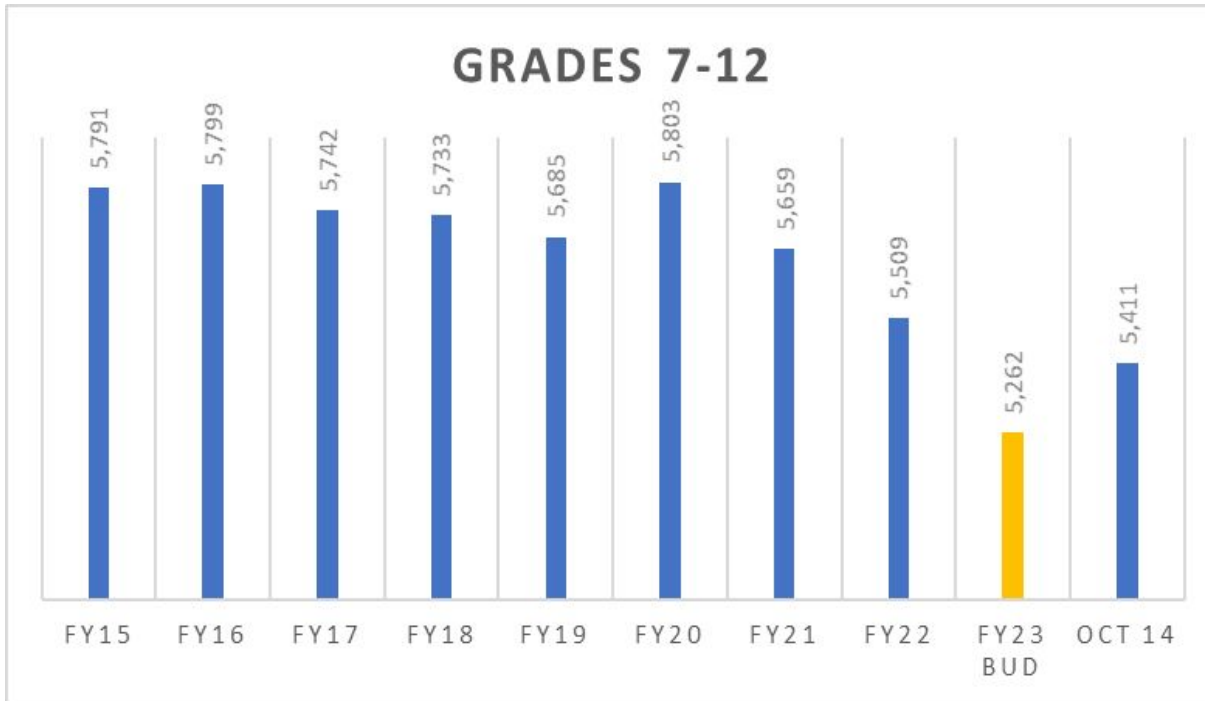


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ADM Summary

- Conservatively budgeted ADM to follow trend
- Current numbers project a positive resistance from trend
- Oct number project an increase in ADM over Budgeted FY23 numbers (146 increase)
- Strength in grades 4, 9, and 12 (HS weighted 1.2)
- Revised budget will reflect increase in revenue based on current weighted estimations



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Questions?