

1. Welcome and Introductions	
2. Acceptance of the Agenda	2
3. Approve November 15, 2022 Meeting Minutes	3
4. FY22 Preliminary Audit	9
5. ESSER Update	25
6. Long Term Planning	37
7. Future Meetings/FAC Timeline:	
• March 28, 2023	
• May 16, 2023	
• June 5, 2023	
8. Other	
9. Adjourn	

FINANCIAL ADVISORY COUNCIL AGENDA
TUESDAY, JANUARY 17, 2023
ESC Boardroom

1. Welcome and Introductions
2. Acceptance of Agenda
3. Approve November 15, 2022 Meeting Minutes
4. FY22 Preliminary Audit
5. ESSER Update
6. Long Term Planning
7. Future Meetings/FAC Timeline:
 - March 28, 2023
 - May 16, 2023
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**ROBBINSDALE AREA SCHOOLS – INDEPENDENT SCHOOL DISTRICT 281
FINANCIAL ADVISORY COUNCIL (FAC)
MINUTES FOR NOVEMBER 15, 2022
DRAFT**

FAC Members			
X	Lennie Kaufman, Chair	X	April Gulley
	Walter Gray	X	Katherine Lankford
X	Greg Kugler, Secretary	X	Nicole Sandback
	O. Barry Rogers		
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		

Agenda Item 1: Welcome and Introductions

Chair Lennie Kaufman called the meeting to order at 6:33 p.m., with the FAC members and others noted above in attendance. The meeting was held in-person at the Educational Service Center. Mr. Kaufman opened the meeting by welcoming the attendees. The committee members introduced themselves, described their connection with Robbinsdale Area Schools, and discussed something about themselves that will benefit the FAC’s work.

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 May 17, 2022 Meeting Minutes

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: Appoint of FAC Chair and FAC Secretary

In accordance with FAC Bylaws (Article IV, Section D), the members of FAC appoint a member of the council to serve as Chair for this fiscal year. Mr. Lennie Kaufman was properly nominated and seconded to serve as the 2022-23 FAC Chair. There were no other nominations. Mr. Lennie Kaufman was unanimously elected.

In addition, the members of FAC have chosen to appoint a member to serve as Secretary. Mr. Greg Kugler was properly nominated and seconded to serve as the 2022-2023 FAC Recording Secretary. There were no other nominations. Mr. Greg Kugler was unanimously elected.

Agenda Item 5: Quick Discussion

Two questions were presented for FAC feedback:

- What are ways that Robbinsdale can build more trust in the community with school finances?
- In doing so, how can Robbinsdale be more equitably impactful in how we allocate resources?

A brief discussion occurred focusing on the importance of transparency of the District's financial information and actions, and the idea of reaching out to (and inviting in for discussion) diverse district stakeholders.

Agenda Item 6: FAC Budget Timeline

Mr. Dozier presented the fiscal year 2023 FAC meeting schedule including a list of topics for each meeting.

Agenda Item 7: Proposed Levy Payable 2023 Update

Mr. Dozier presented the District's FY23 levy amounts, with a line-by-line comparison to FY18 through FY22. He discussed the reasons for some of the larger changes. On December 19, 2022, the District is to adopt the final levy at the ISD 281 scheduled school board meeting. December 28, 2022 is the deadline to submit the final levy to Hennepin County and January 7, 2023 is the deadline to submit the final levy to the Minnesota Department of Education.

Mr. Vento clarified that the state legislature sets the maximum levy, and the Board makes the final decision regarding the levy amount. The preliminary levy for Pay 23 was set at the maximum dollar amount allowed (as has been the case in prior years).

Agenda Item 8: Enrollment Update - Enrollment Variance and ADM Comparison

Mr. Dozier presented the District's enrollment figures as of October 14, 2022. The District's budgeted average daily membership (ADM) for fiscal year 2023 is 10,763 which is 188 less than the actual 10,909 October 14, 2023 seat count. Mr. Dozier noted that the District has taken a more conservative approach in budgeting ADM. The positive variance of actual versus budgeted students was heavily driven by students in grades 4, 9, and 12. The revised budget will reflect the increase in revenue.

Agenda Item 9: Future Meetings/FAC Timeline

The next FAC meeting will be January 17, 2023. Topics to include (subject to change): (1) Preliminary Audit Report, (2) ESSER/Finance Update/Reduction Considerations, (3) Enrollment Projections, and (4) Long term planning.

The currently scheduled meetings for the remainder of the fiscal year are as follows:

- January 17, 2023
- March 28, 2023
- May 16, 2023
- June 5, 2023

Agenda Item 10: Other

No other items were presented for discussion.

Agenda Item 11: Adjourn

After a proper motion was made and seconded to adjourn the meeting, the meeting was adjourned at 8:04 p.m.

Meeting minutes submitted by Greg Kugler

ROBBINSDALE AREA SCHOOLS – INDEPENDENT SCHOOL DISTRICT 281
FINANCIAL ADVISORY COUNCIL (FAC)
MINUTES FOR NOVEMBER 15, 2022
APPROVED January 17, 2023

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	Walter Gray	X	Katherine Lankford
X	Greg Kugler, Secretary	X	Nicole Sandback
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Meeting minutes submitted by Greg Kugler



FY22 Audit Update Preliminary Results

Presented by: Ginny Verbruggee

Date: December 5, 2022



ROBBINSDALE
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.

Fiscal Year 2022 Preliminary Results

- ❑ General Fund Assigned/Unassigned/Restricted/Reserved Fund Balance Increase of \$1.7 million
- ❑ Food Service Fund Balance Increase \$1.9 million
- ❑ Community Ed Fund Balance Increase \$1.2 million
- ❑ Building Construction Fund Balance Increase \$8.5 million
- ❑ Debt Service / OPEB Debt Service Fund Decrease \$912k
- ❑ Internal Services Fund Balance (Medical/Dental) Decrease \$1.6 million
- ❑ OPEB Trust Fund Balance Decrease \$2.9 million

General Fund

General Fund Unassigned Fund Balance

- ❑ Preliminary General Fund Assigned/Unassigned Fund Balance increase of \$750,000. (Lower than Projected)
- ❑ Higher Transportation Cost - Driver Shortage & Route Charge Increase
- ❑ Usage of Federal COVID (ESSER Funds) to offset expenses and Add Additional Staff
- ❑ Increased Sub Costs (Substitute Shortage and Increase Cost of Internal Substitutes)
- ❑ FY23 General Fund overall Original Budget Balance for Projected to exceed revenue by 5 million (Subsequent Years Assigned Budget)

General Fund Preliminary Balances

ROBBINSDALE AREA SCHOOLS
PROJECTED FUND BALANCES THROUGH JUNE 30, 2022

FUND DESCRIPTION	6/30/2021 Budget Balance	2021-22 Revenue	2021-22 Expenditures	6/30/2022 Proj Budget Balance
GENERAL FUND				
Unassigned	7,502,117	159,171,877	158,425,109	3,173,686
Assigned for Subsequent Yrs Budget				5,075,199
ESSER				-
<i>OPEB</i>				-
Assigned				
Building Carryover	622,420	142,833	154,769	610,484
LCTCS	589,826	293,354	167,572	715,608
Q Comp	449,762	3,144,975	3,245,955	348,782
Scholarships	454,650	8,799	14,894	448,555
E-Rate	220,529	61,608	61,071	221,066
Non-Spendable-Prepaid				
Inventory	319,309	-	-	335,709
Prepaid	899,307	-	-	1,240,927
Restricted				
Technology Levy	1,480,663	5,344,902	3,498,992	3,326,573
Operating Capital	3,935,052	4,444,688	3,924,449	4,455,291
Operating Capital - Lease	-			
Basic Skills	1,978,870	12,772,720	14,214,607	536,983
Medical Assistance	194,124	477,905	128,399	543,630
Long Term Facilities Maintenance/H&S	23,070	896,877	1,504,896	(584,949)
Safe Schools Levy	336,223	433,970	450,978	319,215
Staff Development	-	-	-	-
Student Activities	90,958	63,124	58,929	95,153
TOTAL GENERAL FUND	19,096,881	187,257,631	185,850,620	20,861,912
<i>Audited: Unassigned FB as a % of expenditures</i>	4.98%			2.00%
<i>Unassigned FB % including Subsequent Yr Budget</i>				5.21%
<i>MDE SOD Calc %</i>				7.68%

Child Nutrition



Food Service Fund

- ❑ Fund Balance Increase of \$1.94 million from previous year
- ❑ Federal meal waivers allowed free meals for all students
- ❑ Meals reimbursed under higher Summer Food Service Program covering all meals.
- ❑ Federal Supply Chain Funds of \$179,243
- ❑ Staffing Shortage

Child Nutrition Preliminary Balances

FUND DESCRIPTION	6/30/2021 Budget Balance	2021-22 Revenue	2021-22 Expenditures	6/30/2022 Proj Budget Balance
SCHOOL NUTRITION				
Unreserved/undesignated	2,091,557	9,571,435	7,628,908	4,034,084
Non-spendable-Inventory	86,354			84,263
TOTAL SCHOOL NUTRITION FUND	2,177,911	9,571,435	7,628,908	4,118,347

Community Education



Community Service Fund

- ❑ Fund Balance increase of \$1.2 million from previous year
- ❑ Federal ESSER funds \$120k for Comm Ed
- ❑ Federal funds \$454k for Adventure Club to offset eligible staffing/supply costs
- ❑ Federal funds \$103k for ABE for eligible costs
- ❑ Healthy Fund Balance of \$2.7 million, or 30% of FY22 expenditures

Community Ed Preliminary Balances

FUND DESCRIPTION		6/30/2021 Budget Balance	2021-22 Revenue	2021-22 Expenditures	6/30/2022 Proj Budget Balance
COMMUNITY SERVICE					
Restricted					
	Community Education	683,018	6,851,695	5,859,399	1,656,164
	ECFE (FIN 325)	400,155	1,136,826	1,082,433	454,548
	School Readiness (FIN 344)	152,794	823,914	753,862	222,846
	Adult Basic Ed (322/324?)	285,294	1,449,683	1,313,878	421,099
	Non-Public (350-353)	14,111	131,662	164,923	0
TOTAL COMMUNITY SERVICE FUND		1,535,373	10,393,780	9,174,495	2,754,658

Self Insured Medical and Dental



Medical and Dental

- ❑ Balance fund balance decrease of \$1.6 million from previous year
- ❑ Increase in claims with more appointments put off during COVID
- ❑ \$419,000 Usage of MN COVID-19 Testing Grant to offset related COVID Testing costs

OPEB Trust

- ❑ Healthy beginning fund balance of \$16.4 million.
- ❑ Market investment performance yeilded a \$1.8 million decrease in portfolio value.
- ❑ Draw of \$1.1 million for OPEB eligible expenditures reimbursed back to the General Fund.
- ❑ Total activity resulted in a \$2.9 million decline in OPEB funds.
- ❑ Healthy ending fund balance, sitting at 178% of funds to liability



ROBBINSDALE
Area Schools

Internal Service Preliminary Balances

FUND DESCRIPTION	6/30/2021 Budget Balance	2021-22 Revenue	2021-22 Expenditures	6/30/2022 Proj Budget Balance
TOTAL DEBT SERVICE FUND	2,954,299	20,037,217	20,949,752	2,041,764
INTERNAL SERVICE				
OPEB Trust	16,409,167	(1,858,678)	1,102,865	13,447,624
Self Funded Medical/Dental	1,093,991	19,738,551	21,364,902	(532,360)
TOTAL INTERNAL SERVICE	17,503,158	17,879,873	22,467,767	12,915,264

Debt Service Preliminary Balances

FUND DESCRIPTION	6/30/2021 Budget Balance	2021-22 Revenue	2021-22 Expenditures	6/30/2022 Proj Budget Balance
TOTAL BUILDING CONSTRUCTION	3,299,531	23,489,836	14,912,469	11,876,898
DEBT SERVICE				
Regular	2,605,930	17,447,857	18,385,409	1,668,378
Long Term Facilities Maintenance	-			-
Other Post-Employment Benefits	348,369	2,589,360	2,564,343	373,386
TOTAL DEBT SERVICE FUND	2,954,299	20,037,217	20,949,752	2,041,764

Building Construction Preliminary Balances

FUND DESCRIPTION	6/30/2021 Budget Balance	2021-22 Revenue	2021-22 Expenditures	6/30/2022 Proj Budget Balance
BUILDING CONSTRUCTION				
LTFM Construction	3,038,037	23,489,836	14,912,469	11,615,404
Capital Projects	-			-
Certificates of Participation	261,494			261,494
TOTAL BUILDING CONSTRUCTION	3,299,531	23,489,836	14,912,469	11,876,898

Additional Audit Disclosures

- ❑ Liabilities for missed deferred comp contributions will be disclosed in the current audit
- ❑ The district is in the process of contracting actuarial to provide an estimate on total liabilities
- ❑ MMKR has an obligation to disclose this information which may result in an unmodified opinion, meaning that future amendments to financials may be made in order to make financial statements clear and transparent after total liabilities are established.
- ❑ More information will be provided during MMKR's Final Audit Presentation on January 24, 2023

Questions





ESSER Funding Update

Board Work Session

Presented by: Ukee Dozier

Date: December 5, 2022



ROBBINSDALE
Area Schools

OUR UNIFIED DISTRICT VISION

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Summary of Changes

- ❑ An additional year and increase of Expand Summer Programming award of \$1.2 million
 - ❑ Additional year and increase of COVID Testing Grant of \$273k
 - ❑ Increase in Pandemic Enrollment Loss Support Award of \$142k
 - ❑ Total Awarded increase to \$41,116,857 (Including E1 Non-Pub share)
 - ❑ FY21 Expended \$7,419,200
 - ❑ FY22 Expended \$10,882,343
 - ❑ FY23 Budgeted \$14,901,783
 - ❑ Total Remaining at FY22 YE: \$22,815,314
 - ❑ Projected Remaining at FY23 YE: \$7,913,530
-



ROBBINSDALE
Area Schools

ESSER Summary - YTD and Projected Balance

	Fin	Awarded	Non-Pub	Net Funding	FY21 Expended	FY22 Expended	FY23 Obligated	FY23 Proj YE Bal	FY23 YTD	Expend date
ARP Individuals with Disabilities	140	641,702	-	641,702	-	166,582	475,120	-	72,562	Sept 30, 2023
ARP Preschool Incentive Ages 3-5	141	53,923	-	53,923	-	-	53,923	-	3,400	Sept 30, 2023
ARP Mandatory CEIS	144	104,344	-	104,344	-	64,547	39,797	-	665	Sept 30, 2023
Gov Discretionary ARP	150	569,858	-	569,858	321,054	248,804	-	-	-	Aug 31, 2022
ESSER I 90%	151	2,315,378	83,645	2,231,733	2,174,966	140,412	-	-	-	Sept 30, 2022
ESSER I 9.5%	152	81,669	2,950	78,718	81,669	-	-	-	-	Sept 30, 2022
GEER	153	1,072,353	38,740	1,033,613	1,072,353	-	-	-	-	Sept 30, 2022
CRF	154	3,769,159	-	3,769,159	3,769,159	-	-	-	-	Sept 30, 2022
ESSER II	155	8,639,852	-	8,639,852	-	8,255,142	384,710	-	-	Sept 30, 2023
ARP Homeless Children and Youth	159	79,816	-	79,816	-	2,894	76,922	-	10,811	Sept 30, 2024
ESSER III	160	15,523,104	-	15,523,104	-	-	10,618,628	4,904,476	866,430	Sept 30, 2024
ESSER III Learning Recovery	161	3,880,776	-	3,880,776	-	-	1,500,000	2,380,776	49,116	Sept 30, 2024
Expand Summer Programming	163	1,520,338	-	1,520,338	-	332,515	1,187,823	-	468,073	June 30, 2023
ARP Adult Basic Education (Grant)	166	241,271	-	241,271	-	54,705	186,566	-	64,916	Aug 31, 2022
Expand Access to Tutoring	167	199,975	-	199,975	-	105,154	94,821	-	94,821	Aug 31, 2023
ESSER III 5% - Learning Recovery	169	644,831	-	644,831	-	5,881	10,672	628,278	10,672	Sept 30, 2024
Covid Testing	170	935,680	-	935,680	-	662,879	272,802	-	5,779	July 30, 2023
Pandemic Enrollment Loss Support	171	842,828	-	842,828	-	842,828	-	-	-	July 30, 2023
		41,116,857	125,335	40,991,522	7,419,200	10,882,343	14,901,783	7,913,530	1,647,245	

Summary of Categorical Expenditures

ESSER I - Coronavirus Aid, Relief and Economic Security Act		
Funding Buckets	Allocation	Expend Date
ESSER I 90%	2,315,378	Sept 30, 2022
ESSER I 9.5%	81,669	Sept 30, 2022
GEER	1,072,353	Sept 30, 2022
CRF	3,769,159	Dec 30, 2020
Total Allocation	7,238,558	
Total Expended	7,238,558	
YTD Remaining	-	

ESSER I Expended Activity				
Category (Object)	FY21 Expended	FY22 Expended	Total	%
Salaries and Benefits	3,001,998	86,855	3,088,853	42.7%
Purchased Services	994,741	26,447	1,021,188	14.1%
Supplies and Materials	1,969,959	27,110	1,997,069	27.6%
Capital Expenditures	1,131,332	-	1,131,332	15.6%
Other Expenditures	117	-	117	0.0%
	7,098,146	140,412	7,238,558	100.0%

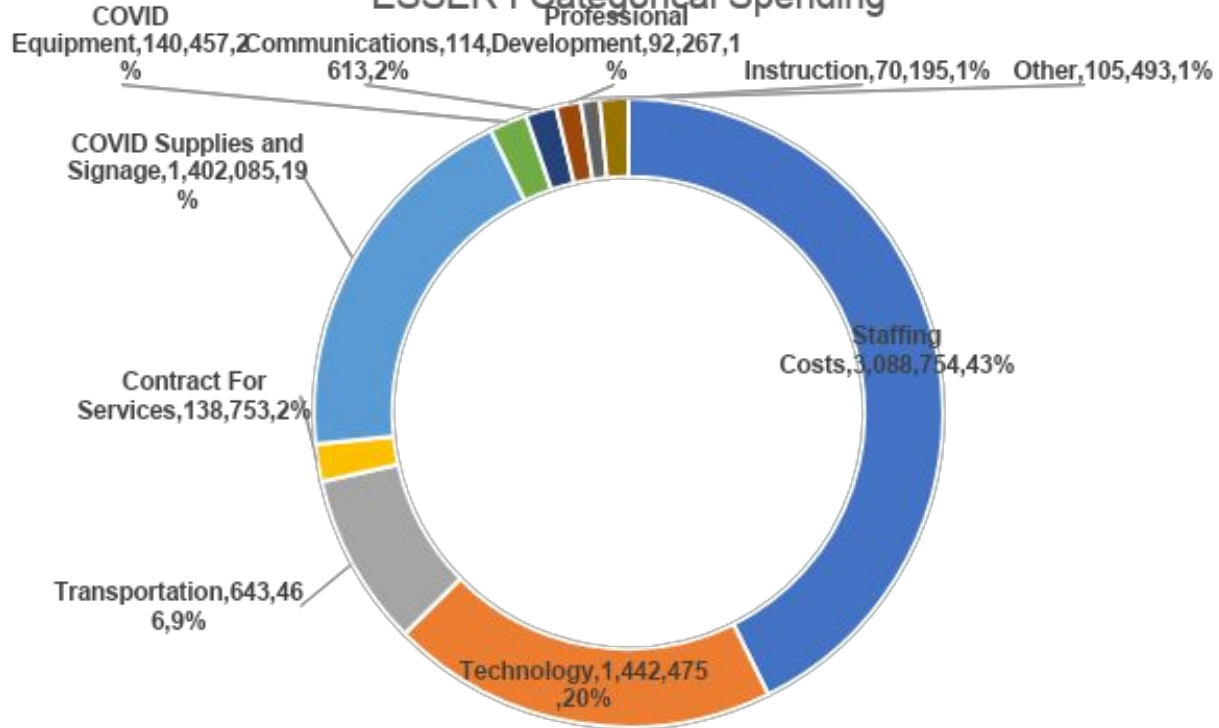
Category (Summarized)	FY21 Expended	FY22 Expended	Total	%
Staffing Costs	3,001,900	86,855	3,088,754	42.7%
Technology	1,422,627	19,848	1,442,475	19.9%
Transportation	643,466	-	643,466	8.9%
Contract For Services	138,753	-	138,753	1.9%
COVID Supplies and Signage	1,402,085	-	1,402,085	19.4%
COVID Equipment	140,457	-	140,457	1.9%
Communications	114,613	-	114,613	1.6%
Professional Development	65,820	26,447	92,267	1.3%
Instruction	62,933	7,262	70,195	1.0%
Building/Other	105,493	-	105,493	1.5%
	7,098,146	140,412	7,238,558	100.0%

ESSER I Related Expenditures

- Critical Care, Custodial, and Extra Duty staff costs
- Transportation
- Professional Development
- Tech Devices, Licensing and Hot Spots
- Covid related supplies, and signage
- Child Nutrition Equipment for food prep and storage



ESSER I Categorical Spending



ESSER II YTD & Budgeted by Category

ESSER II - Coronavirus Response and Relief Supplemental Appropriations Act		
Funding Buckets	Allocation	Expend Date
ESSER II - 90%	8,639,852	Sept 30, 2023
Expand Summer Programming	1,520,338	June 30, 2023
Total Allocation	10,160,190	
Total Expended	10,160,190	
Proj Remaining @ FY23 YE	-	

ESSER II Expensed Activity				
Category (Object)	FY22 Expended	FY23 Obligated	Total	%
Salaries and Benefits	5,319,217	1,072,885	6,392,102	62.9%
Purchased Services	2,636,182	14,150	2,650,332	26.1%
Supplies and Materials	505,987	60,000	565,987	5.6%
Capital Expenditures	126,770	425,000	551,770	5.4%
Other Expenditures	-	-	-	0.0%
	8,588,156	1,572,035	10,160,190	100%

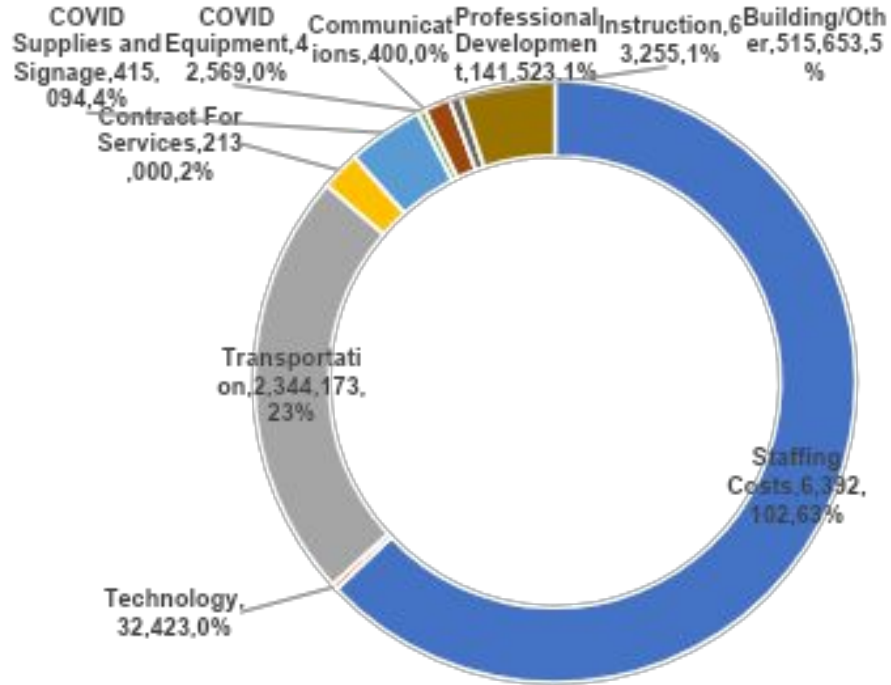
Category (Summarized)	FY22 Expended	FY23 Obligated	Total	%
Staffing Costs	5,319,217	1,072,885	6,392,102	62.9%
Technology	32,423	-	32,423	0.3%
Transportation	2,344,173	-	2,344,173	23.1%
Contract For Services	213,000	-	213,000	2.1%
COVID Supplies and Signage	415,094	-	415,094	4.1%
COVID Equipment	42,569	-	42,569	0.4%
Communications	400	-	400	0.0%
Professional Development	67,373	74,150	141,523	1.4%
Instruction	63,255	-	63,255	0.6%
Building/Other	90,653	425,000	515,653	5.1%
	8,588,156	1,572,035	10,160,190	100.0%

ESSER II Related Expenditures

- RVA staff
- Mental Health support staff
- Student Support Staff
- Summer Programming and staffing cost
- One-time contributions set aside for contract negotiations.
- Tier III SPED Transportation Cost



ESSER II Categorical Spending



ESSER III Accumulated YTD by Category

ESSER III - American Rescue Plan Act (ARP)		
Funding Buckets	Allocation	Expend Date
ESSER III - 90%	15,523,104	Sept 30, 2024
ESSER III Learning Recovery	3,880,776	Sept 30, 2024
Gov Discretionary ARP	569,858	Aug 31, 2022
ARP Adult Basic Education (Grant)	241,271	June 30, 2022
Expand Access to Tutoring	199,975	Aug 31, 2023
Pandemic Enrollment Loss Support	842,828	July 30, 2023
Covid Testing	935,680	July 30, 2023
ARP Individuals with Disabilities	641,702	Sept 30, 2023
ARP Preschool Incentive Ages 3-5	53,923	Sept 30, 2023
ARP Mandatory CEIS	104,344	Sept 30, 2023
ARP Homeless Children and Youth	79,816	Sept 30, 2024
ESSER III 5% - Learning Recovery	644,831	Sept 30, 2024
Total Allocation	23,718,109	
Total Expensed	15,804,578	
Proj Remaining @ FY23 YE	7,913,530	

ESSER III					
Category (Object)	FY21 Expended	FY22 Expended	FY23 Obligated	Total	%
Salaries and Benefits	282,622	1,458,288	12,257,600	13,998,510	88.6%
Purchased Services	16,363	488,971	806,650	1,311,984	8.3%
Supplies and Materials	22,069	173,759	265,000	460,828	2.9%
Capital Expenditures	-	32,866	-	32,866	0.2%
Other Expenditures	-	391	-	391	0.0%
	321,054	2,154,274	13,329,250	15,804,578	100.0%

Category (Summarized)	FY21 Expended	FY22 Expended	FY23 Obligated	Total	%
Staffing Costs	312,348	1,458,288	12,257,600	14,028,236	88.8%
Technology	-	30,964	15,000	45,964	0.3%
Transportation	8,706	1,047	-	9,753	0.1%
Contract For Services	-	68,676	85,000	153,676	1.0%
COVID Supplies and Signage	-	583,270	125,000	708,270	4.5%
COVID Equipment	-	-	-	-	0.0%
Communications	-	-	25,000	25,000	0.2%
Professional Development	-	-	696,650	696,650	4.4%
Instruction	-	10,127	125,000	135,127	0.9%
Building/Other	-	1,902	-	1,902	0.0%
	321,054	2,154,274	13,329,250	15,804,578	100.0%

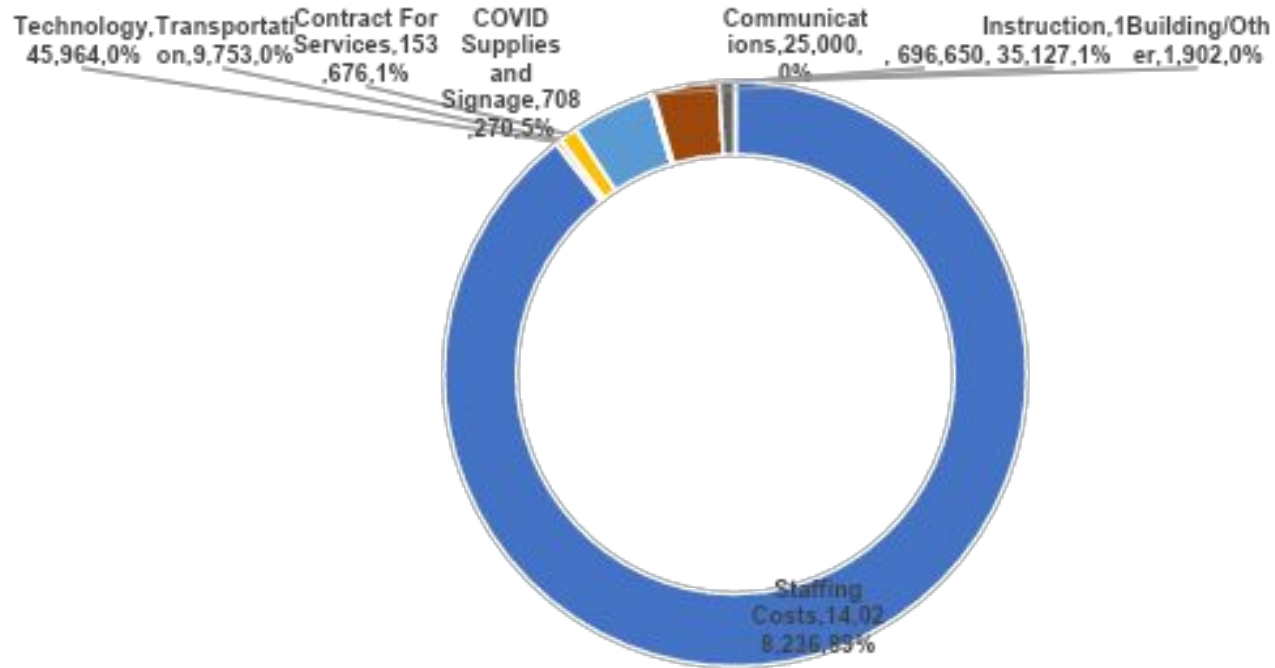
ESSER III Related Expenditures

- Counseling and guidance labor cost
- Covid Testing Coordinator, related testing supplies, and Filters
- Self insured medical reimbursement for testing claims costs
- FY23 obligated costs primarily related to staffing



ROBBINSDALE
Area Schools

ESSER III Categorical Spending



ESSER Summary

- ❑ At FY22 year end, \$22.8 million of the total allocated \$41.1 million remained unexpended.
- ❑ \$14.9 million of unexpended is obligated to be expended in FY23 with \$7.9 million remaining for FY24
- ❑ Total expended and obligated cost as a % of allocation
 - ❑ Staffing Costs - 57%
 - ❑ Contracted/Purchased Services – 12%
 - ❑ Supplies and Materials – 7%
 - ❑ Capital Expenditures – 4%

Questions



Assumptions

Enrollment trends and its revenue effects

Enrollment trends and its effect on staffing (Ratio)

Referendum/Tech Levy expirations

Salary/Steps/Lanes Assumptions

Transportation/Fuel increase assumptions

Other non labor related expenditure assumptions

Legislative Assumptions

- Gen Ed Formula % increase
- SPED Cross Subsidy
- VPK (1.8 million, X number of staff)
- Universal Meals (Fund 2)

Legislative Timeline

- January 24th – Governors Budget Proposal Due
- February 28th – Deadline for Feb Budget and Economic Forecast
- March 10th – First Committee deadline (policy bills must clear all policy committees in one body)
- March 24th – Second committee deadline (bills that met the first deadline must clear all policy committees in the other body)
- April 4th Third committee deadline (deadline for omnibus finance bills to be in Senate Finance or House Ways & Means)
- May 22nd – Session adjournment

Other Revenue Assumptions

Local Revenue (Fees, Admissions, Donations, etc.)