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FY24 Preliminary Budget Assumptions

School Board Work Session

Ukee Dozier
May 15, 2023





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

Presentation Purpose

The purpose of tonight's presentation is to:

- ❑ Provide an update on the FY24 budget creation
 - ❑ General Fund Assumptions and Estimations
 - ❑ Budget Planning Process
 - ❑ Future FY24 Budget presentation expectations

Legislative Assumptions

The State budget outlook remains strong as the March forecast was announced. With a \$17.5 Billion surplus (Adjusted to inflation) projected for the upcoming biennium, as well as revenue forecasts to exceed spending through the 2027 fiscal year, the outlook for this legislative session is rather promising. Both House and Senate Omnibus bill proposals reflect this while providing some certainty for FY24 assumptions. They are the following:

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	House Omnibus Bill	Senate Omnibus Bill	RAS Assumptions
Formula Increase	4%	4%	4%
SPED Cross Subsidy	48.7%	40%	40%
EL Cross Subsidy	\$206 ppu or 42% inc	25%	25%
VPK	Restore 9200 seats	Restore 4000 seats	Restore
Student Support Personnel Aid	\$25.23 ppu	\$24 ppu	\$24 ppu

FY24 ADM Projections - Summary

	FY23 EOY	FY24 Proj	Net Change
Early Childhood (EC)	152	145	-7
Voluntary Pre-K	156	155	-1
Handicap (K)	104	104	0
Grades K-5	4,405	4,325	-80
Grades 6-8	2,237	2,155	-82
Grades 9-12	3,746	3,776	30
Total Projected ADM	10,796	10,664	-140

Gen Fund Assumption Driven Revenue Projection



Comparison between current year and FY24 General Fund estimated Aid, Levy and Federal Revenue, which is based on proposed legislative assumptions and projected Weighted Average Daily membership (WADM).

4% Formula increase (\$275 pp increase from FY23) results in \$2.25 m increase in basic aid despite 140 decrease in ADM.

Comp revenue increase of \$6.7 m. (Direct Certification Pilot)

Inflation driven Referendum increase of \$3.6 m.

Decrease in other categorical aid and levy estimates, driven mostly through conservative SPED revenue estimations.

Sped Cross Subsidy – Estimated 40% of average cross subsidy (4 yr. lookback)

EL Cross Subsidy – Estimated 25%

	FY23	FY24			
Average Daily Membership (ADM)	10796	10664			
Weighted ADM	11850	11710			
Formula 4%	6863	7138			
GEN ED AID & LEVY REVENUE					
	Aid & Levy	Aid	Levy	Total	Variance
Basic	81,325,383	83,585,266	-	83,585,266	2,259,883
Declining Enrollment	671,613	279,010	-	279,010	(392,603)
Pension	853,917	877,645	-	877,645	23,729
Gifted and Talented	154,048	152,229	-	152,229	(1,819)
Extended Time	460,530	460,530	-	460,530	-
Basic Skills	11,000,013	17,692,616	-	17,692,616	6,692,604
English Learner	1,364,220	1,296,009	-	1,296,009	(68,211)
Operating Capital	2,807,307	1,255,724	1,520,616	2,776,340	(30,966)
Local Optional	7,621,959	22,895	7,726,743	7,749,638	127,679
Equity	834,145	-	813,219	813,219	(20,926)
Transition	227,510	-	222,117	222,117	(5,393)
Referendum	21,587,202	-	25,141,476	25,141,476	3,554,274
Alt Att Adj	13,431	13,968	-	13,968	537
	128,921,277	105,635,893	35,424,171	141,060,064	12,138,787
CATEGORICAL AID & OTHER LEVY					
Q Comp	2,952,300	1,835,806	1,025,754	2,861,560	(90,740)
Endowment	506,172	506,172	-	506,172	-
EL CR-Sub	30,623	47,855	-	47,855	17,231
Achievement and Integration	2,761,008	1,955,306	819,851	2,775,157	14,149
Special Education	19,509,688	17,500,000	-	17,500,000	(2,009,688)
Literacy Aid	509,146	509,146	-	509,146	-
Deseg Transportation	388,117	400,000	-	400,000	11,883
Nonpublic Pupil Transportation	200,000	200,000	-	200,000	-
Technology	5,524,476	-	5,863,119	5,863,119	338,643
Unemployment	300,000	-	200,000	200,000	(100,000)
Safe Schools	601,504	-	587,245	587,245	(14,259)
Career Tech Education	364,887	-	239,185	239,185	(125,702)
Long-Term Facilities Maintenance	1,393,745	-	2,519,743	2,519,743	1,125,998
Lease Levy	2,877,212	-	3,180,847	3,180,847	303,635
Levy Adjustments	(255,812)	-	(1,703,055)	(1,703,055)	(1,447,243)
	37,663,066	22,954,284	12,732,689	35,686,973	(1,976,093)
FEDERAL REVENUE SOURCES					
ESSER	12,045,634	6,600,525	-	6,600,525	(5,445,109)
TITLE	3,025,693	2,871,429	-	2,871,429	(154,264)
Perkins	50,000	50,000	-	50,000	-
Special Education	1,860,156	2,001,898	-	2,001,898	141,742
	16,981,483	11,523,852	-	11,523,852	(5,457,631)
LEGISLATIVE ASSUMPTIONS					
EL CR-Sub	-	500,000	-	500,000	500,000
SPED CR-Sub	-	6,800,000	-	6,800,000	6,800,000
Student Support Personnel Aid	-	277,560	-	277,560	277,560
	-	7,577,560	-	7,577,560	7,577,560
	183,565,826	147,691,590	48,156,860	195,848,449	12,282,623

General Fund Assumptions

FY24 General Fund Expenditure Assumptions

- Labor cost are assumed to increase by 5% total in FY24**
 - This increase is inclusive of average steps and lanes increase of 1.74%, bargaining unit settlements in FY24, and buffer for potential legislative mandates
 - Bargaining units up for negotiation
 - Teachers, AFSCME, Program Directors, Program Assistants, Cabinet, Child Nutrition, Educational Assistants, Principals
- Estimated cost of Labor increase**
 - Average Steps and Lanes - \$2.1 million
 - Total Labor including S & L - \$8.7 million
- Board Approved Staffing ratios to remain the same for FY24 as FY23**
- Non-Labor cost assumed to increase by 7% or \$2.8 million mostly due to increased operating and capital expenditures within transportation, along with a slight increases school instructional/non-instructional supply allowance, in addition to athletics equipment budgets. and utility costs.**

General Fund Staff Planning Process

Fiscal Year 2024

Staffing to Schools and Sites

There are several categories considered while staffing for schools.

- Standard of Service – Provides staffing needs to effectively operate schools**
- Prioritized ESSER funded positions – as part of a new standard of service**
- Board approved staffing ratios – Derivative for licensed staff per projected enrollment**
- Special Education staffing allocations - based on ratios and individual student needs of a school**
- Compensatory allocation per site**
- Title allocations to title eligible schools**
- Central Office Staffing**
- Non-Labor Allocations – Schools, Athletics, Capital and Operating**

Standard of Service Estimated Cost

Represents General Ed costs of labor to effectively operate schools. This includes additional prioritized positions funded through ESSER as part of an expanded Standard of Service to address newly amplified needs of schools.

	Elementary Schools	Middle Schools	High Schools	Total Costs
GEN ED POSITIONS				
Administration	3,513,016	2,943,929	3,434,408	\$ 9,891,353
Office Employees	713,182	869,952	870,989	\$ 2,454,123
Health Services	789,690	288,004	260,516	\$ 1,338,210
Specialist	6,358,429	1,094,322	1,243,814	\$ 8,696,564
Additional Positions	737,624	823,825	1,148,770	\$ 2,710,219
Educational Assistants	1,733,563	1,391,225	873,753	\$ 3,998,540
Custodial	2,027,891	1,290,476	766,589	\$ 4,084,956
Totals	\$ 15,873,395	\$ 8,701,733	\$ 8,598,838	\$ 33,173,966
ESSER POSITIONS				
Administrative Intern	-	141,063	-	\$ 141,063
Counselors	1,133,975	-	-	\$ 1,133,975
MTSS	1,142,855	-	-	\$ 1,142,855
Middle School Allieds	-	995,548	-	\$ 995,548
PLC Personal Learning Coach	-	454,383	586,522	\$ 1,040,905
Security EA's	-	-	543,842	\$ 543,842
Additional EA's	1,332,793	-	-	\$ 1,332,793
Totals	\$ 3,609,623	\$ 1,590,994	\$ 1,130,364	\$ 6,330,981
Total Standard of Service Estimated Costs	\$ 19,483,018	\$ 10,292,727	\$ 9,729,203	\$ 39,504,947

Ratio Driven Estimated Labor Cost

Reflection of Gen Ed
Licensed classroom
teachers as determined
through board
approved ratios divided
by projected enrollment
per school

	VPK	KG	1st	2nd	3rd	4th	5th	6th-8th	9th-12th		
INSTRUCTIONAL STAFF											
Forest Elem	2.00	3.00	3.00	3.00	3.00	3.00	2.00	-	-	19.00	\$ 1,974,022
Lakeview Elem	1.00	2.00	2.00	3.00	3.00	2.00	3.00	-	-	16.00	\$ 1,662,334
SEA Elem	-	3.00	3.00	3.00	3.00	3.00	3.00	-	-	18.00	\$ 1,870,126
Meadow Lake Elem	2.00	4.00	4.00	3.00	3.00	3.00	3.00	-	-	22.00	\$ 2,285,710
RSI Elem	-	6.00	6.00	5.00	5.00	4.00	4.00	-	-	30.00	\$ 3,116,877
Neill Elem	1.70	2.00	3.00	3.00	3.00	3.00	2.00	-	-	17.70	\$ 1,838,957
Noble Elem	1.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-	13.00	\$ 1,350,647
Northport Elem	2.00	4.00	4.00	3.00	3.00	3.00	3.00	-	-	22.00	\$ 2,285,710
Pilgrim Ln Elem	-	3.00	3.00	3.00	3.00	3.00	3.00	-	-	18.00	\$ 1,870,126
Sonn Elem	1.00	3.00	3.00	3.00	2.00	2.00	2.00	-	-	16.00	\$ 1,662,334
Zachary Ln Elem	-	2.00	3.00	3.00	2.00	3.00	2.00	-	-	15.00	\$ 1,558,438
Plymouth Middle	-	-	-	-	-	-	-	31.98	-	31.98	\$ 3,322,591
Robb Middle	-	-	-	-	-	-	-	25.60	-	25.60	\$ 2,659,735
Sandburg Middle	-	-	-	-	-	-	-	14.00	-	14.00	\$ 1,454,543
FAIR Crystal Middle	-	-	-	-	-	-	-	14.20	-	14.20	\$ 1,475,322
Cooper HS	-	-	-	-	-	-	-	-	58.30	58.30	\$ 6,057,131
Armstrong HS	-	-	-	-	-	-	-	-	65.10	65.10	\$ 6,763,623
Highview Academy	-	-	-	-	-	-	-	-	11.00	11.00	\$ 1,142,855
Virtual Academy	-	-	-	-	-	-	-	-	7.40	7.40	\$ 768,830
										434.28	\$ 45,119,911

English Language Learners (Standard of Service Item)

- ❑ The district continues to invest in our English Language Learner services per the afforded needs of this population.
- ❑ Gen Ed Revenue will continue to subsidize the difference in Aid resources.
- ❑ Legislative Cross subsidy would provide additional funding support to provide more of an investment in this service

English Language Learners

	FTE Allocated	Elementary School	Middle School	High School	
English Learner Teachers	36.30	\$ 2,140,255	\$ 696,103	\$ 935,063	\$ 3,771,421
English Learner EA	6.00	\$ -	\$ 161,551	\$ 82,512	\$ 244,063
					\$4,015,484
	FY23 Revised	FY24			
Projected EL Revenue	\$ 1,394,843	\$ 1,296,009			
Projected EL Salary and Wage	\$ 3,471,398	\$ 4,015,484			
Gen Ed Funded Difference	\$ (2,076,555)	\$ (2,719,475)			
Legislative Cross Subsidy @ 25%	\$ 519,139	\$ 679,869			

Special Education

	Elementary Schools	Middle Schools	High Schools	District Wide / Learning Centers	Total Estimated Salary and Benefit
Resource Teachers	\$ 4,530,182	\$ 3,780,453	\$ 4,275,853	\$ 3,313,093	\$ 15,899,580
Counselors	\$ 87,554	\$ -	\$ -	\$ -	\$ 87,554
Social Workers	\$ 673,330	\$ 372,988	\$ 472,491	\$ 149,173	\$ 1,667,982
Psychologists	\$ 649,406	\$ 333,350	\$ 573,680	\$ 128,447	\$ 1,684,883
Therapists	\$ -	\$ 830,101	\$ -	\$ 447,394	\$ 1,277,496
Nurse	\$ 469,341	\$ 188,848	\$ -	\$ 146,174	\$ 804,362
Educational Assistants	\$ 2,030,023	\$ 841,810	\$ 993,589	\$ 878,585	\$ 4,744,007
3rd Party Billing	\$ -	\$ -	\$ -	\$ 76,751	\$ 76,751
Federal	\$ -	\$ 325,466	\$ -	\$ 1,498,922	\$ 1,824,388
	\$ 8,439,836	\$ 6,673,016	\$ 6,315,614	\$ 6,638,537	\$ 28,067,003

- ❑ Costs include licensed staff and EA costs for entire district.
- ❑ Allocations are based on best practice Ratios as well as individual needs of a school. 14
- ❑ SPED Ratio models are as follows:
 - ❑ Elementary 1:16
 - ❑ Middle 1:18
 - ❑ High 1:20
 - ❑ Center Base 1:8/10

Basic Skills Allocations (Compensatory)

- ❑ Per MDE, 50% of Compensatory Revenue is allocated directly to sites to used at the principal's discretion.
- ❑ The remaining 50% retained by the district is used to address class-size reduction, mental health support, and other school level staffing requests.
- ❑ At fiscal year end, unused funds can accrue a fund balance and be used in subsequent fiscal year.

2023-2024		A	B	C	D	E	F	G	H	I	
Report Run Date 12/19/22		2022	2022	2022	B+{.5xC}	D/A	E/.8	.6xDxF	I/D	Gx6024	Allocated
Sites	School Name	Fall Enrollment	Free Count	Reduced Count	Adjusted Count	Conc	Factor	Pupil Units	Per Ajd Count	Revenue	To Sites
004	Forest Elementary	453	282	47	305.5	0.6744	0.8430	154.52	3046.91	930,830.18	465,415.09
006	Lakeview Elementary	393	276	29	290.5	0.7392	0.9240	161.05	3339.64	970,165.77	485,082.89
008	School of Engineering-Arts at Olson	429	122	34	139	0.3240	0.4050	33.78	1463.87	203,478.50	101,739.25
010	Meadow Lake Elementary	511	402	42	423	0.8278	1.0000	253.80	3614.40	1,528,891.20	764,445.60
011	Neill Elementary	360	247	28	261	0.7250	0.9063	141.92	3275.55	854,918.55	427,459.28
012	Robbinsdale Spanish Immersion El	700	177	60	207	0.2957	0.3696	45.91	1336.04	276,559.69	138,279.84
017	Noble Elementary	263	161	19	170.5	0.6483	0.8104	82.90	2928.97	499,389.31	249,694.66
019	Northport Elementary	481	352	61	382.5	0.7952	0.9940	228.13	3592.80	1,374,244.57	687,122.28
020	FAIR School Pilgrim Lane	397	150	24	162	0.4081	0.5101	49.58	1843.62	298,665.97	149,332.99
022	Sonnesyn Elementary	353	210	34	227	0.6431	0.8038	109.48	2905.34	659,512.81	329,756.41
030	Zachary Lane Elementary	385	95	18	104	0.2701	0.3377	21.07	1220.45	126,926.46	63,463.23
040	Plymouth Middle	836	335	82	376	0.4498	0.5622	126.83	2032.02	764,039.20	382,019.60
043	Robbinsdale Middle	631	424	63	455.5	0.7219	0.9023	246.61	3261.41	1,485,571.74	742,785.87
045	Sandburg Middle	417	247	40	267	0.6403	0.8004	128.22	2892.82	772,382.98	386,191.49
050	Robbinsdale Cooper Senior High	1626	1014	214	1121	0.6894	0.8618	579.63	3114.81	3,491,699.90	1,745,849.95
053	Robbinsdale Armstrong Senior High	1832	702	122	763	0.4165	0.5206	238.33	1881.68	1,435,720.27	717,860.14
101	Robbinsdale Shared Time Prog	5	0	1	0.5	0.1000	0.1250	0.04	0.00	225.90	112.95
103	Early Childhood Special Education	227	106	19	115.5	0.5088	0.6360	44.08	2298.81	265,512.11	132,756.06
180	Robbinsdale Transition Center	64	44	3	45.5	0.7109	0.8887	24.26	3212.02	146,146.71	73,073.36
200	Highview ALC	182	130	10	135	0.7418	0.9272	75.10	3351.26	452,420.60	226,210.30
289	Robbinsdale Virtual Academy	183	116	11	121.5	0.6639	0.8299	60.50	2999.66	364,458.17	182,229.09
290	Robbinsdale Virtual Academy K-5	22	13	0	13	0.5909	0.7386	5.76	2669.73	34,706.45	17,353.23
401	The FAIR School - Crystal	245	98	30	113	0.4612	0.5765	39.09	2083.81	235,470.78	117,735.39
District Total		10,995	5,703	991	6,198.50					17,171,937.85	8,585,962.93

Title School Allocations

Public School	F/R Number	Total 23/24 Allocation	20% Professional Learning		
Forest	288	\$ 220,035	\$ 44,007	\$	264,330
Lakeview	286	\$ 218,507	\$ 43,701	\$	262,494
Meadow Lake	394	\$ 301,020	\$ 60,204	\$	361,618
Neill	251	\$ 191,767	\$ 38,353	\$	230,371
Noble	165	\$ 126,062	\$ 25,212	\$	151,439
Northport	391	\$ 298,728	\$ 59,746	\$	358,864
Sonnesyn	228	\$ 174,194	\$ 34,839	\$	209,261
Subtotals	2,003	\$ 1,530,312	\$ 471,710	\$	1,838,377

Non-Public School	F/R Number	Total 22/23 Allocation	20% Professional Learning	Staffing	
Sacred Heart	27	\$ 29,291	\$ -	\$	29,291
St Raphael's	27	\$ 29,291	\$ -	\$	29,291
Subtotals	54	\$ 58,583	\$ -	\$	58,583

- ❑ The district currently has 7 Title eligible schools that receive this funding.
- ❑ Just as with compensatory dollars, these funds are allocated directly to the schools to be used at the principal's discretion.
- ❑ Federally awarded funds do not accrue a fund balance but rather has a spend timeline of 27 months before unused funds are recaptured.

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Central Office FTE Type and Estimated Cost

FY24 Estimated FTE and Labor cost of Central Office per district operating needs, excluding Child Nutrition services.

		Average \$	Estimated Salary	Estimated Benefits	Estimated Salary and Benefits
Cabinet and Superintendent	7.00	\$ 171,966	\$ 1,263,950	\$ 341,688	\$ 1,605,638
Board Directors	7.00	7,886.00	\$ 57,962	\$ 4,434	\$ 62,396
Program Director	23.16	\$ 98,706	\$ 2,400,333	\$ 780,530	\$ 3,180,863
Program Director - ESSER	1.00	\$ 92,364	\$ 96,982	\$ 32,693	\$ 129,675
Program Director - Capital	4.00	\$ 108,289	\$ 454,814	\$ 140,904	\$ 595,718
Program Director - H&S/LTFM	7.00	\$ 81,987	\$ 602,604	\$ 217,295	\$ 819,899
Program Assistant	34.00	\$ 57,019	\$ 2,035,578	\$ 836,750	\$ 2,872,328
Program Assistant - Capital	7.00	\$ 57,019	\$ 419,090	\$ 172,272	\$ 591,362
Office Employees	9.35	\$ 48,539	\$ 476,527	\$ 217,493	\$ 694,020
POSA	1.00	\$ 156,627	\$ 164,458	\$ 44,115	\$ 208,574
TOSA	27.00	\$ 74,590	\$ 2,114,627	\$ 739,946	\$ 2,854,572
Custodial - Grounds	29.00	\$ 50,344	\$ 1,532,975	\$ 682,906	\$ 2,215,880
Education Assistants	3.00	\$ 24,028	\$ 72,083	\$ 57,540	\$ 129,623
	159.51				\$ 15,960,548

Non-Labor Allocations and Changes

- ❑ The Non-Labor portion of the budget consists operating costs related to purchased services, supplies and materials, and capital related expenditures.
- ❑ Instructional/Non-instructional supply allocations are based on a per student allowance per site.
- ❑ Professional Development allocations are based on an allowance per licensed staff per site.
- ❑ Capital allocations are based on annual printing lease cost with an additional allocation to address specific needs of a site school, department, or program.
- ❑ Assumed changes to Non-Labor allocations for FY24 budget are related to the following:
 - ❑ Building level instructional/non-instructional supply allowances
 - ❑ Athletic/activity supplies.
 - ❑ Transportation
 - ❑ Cyber and Liability Insurance

School Level Building Allocations

School	Enrollment	Licensed Staff	Basic Allocation Rate	Basic Allocation	Number of Principals	Allocation per		ARTS Allocation	ARTS	Stages	Copiers (Capital Lease)	Equipment and Uniforms	Capital Athletics Allocation	Total Allocation
						Licensed Staff	Staff Dev							
Cooper	050	1,637	103	150.00	245,550.00	4.00	135.00	13,905.00			12,288.00	28,508.00	125,000.00	425,251
Armstrong	053	1,828	119	150.00	274,200.00	4.00	135.00	16,065.00			11,856.00	28,304.00	125,000.00	455,425
Highview / RTC	200	155	24	150.00	23,250.00	1.00	135.00	3,240.00			3,228.00	2,780.00		32,498
Robbinsdale Virtual Academy	289	315		150.00	47,250.00	0.00	135.00	0.00				4,700.00		51,950
Plymouth	040	789	67	100.00	78,900.00	3.00	135.00	9,045.00			12,288.00	13,508.00	1,000.00	114,741
Robbinsdale	043	608	78	100.00	60,800.00	3.00	135.00	10,530.00			10,704.00	13,832.00	1,000.00	96,866
Sandburg	045	355	46	100.00	35,500.00	3.00	135.00	6,210.00			4,200.00	13,832.00	1,000.00	60,742
FAIR - Crystal	401	344	21	100.00	34,400.00	2.00	135.00	2,835.00		71,639.40	6,408.00	13,508.00	1,000.00	129,790
FAIR - Pilgrim Lane	020	401	26	75.00	30,075.00	2.00	135.00	3,510.00	11.17	4,477	98,930.60	4,200.00	3,500.00	144,693
Forest	004	383	46	75.00	28,725.00	2.00	135.00	6,210.00	11.17	4,276		6,216.00	2,136.00	47,563
Lakeview	006	332	36	75.00	24,900.00	2.00	135.00	4,860.00	11.17	3,707		5,928.00	1,568.00	40,963
Meadow Lake	010	483	42	75.00	36,225.00	2.00	135.00	5,670.00	11.17	5,393		6,216.00	3,636.00	57,140
Neill	011	329	43	75.00	24,675.00	2.00	135.00	5,805.00	11.17	3,674		5,340.00	1,900.00	41,394
Noble	017	233	30	75.00	17,475.00	1.00	135.00	4,050.00	11.17	2,602		5,340.00	500.00	29,967
Northport	019	466	45	75.00	34,950.00	2.00	135.00	6,075.00	11.17	5,203		5,856.00	3,652.00	55,736
SEA @ Olson	008	423	27	75.00	31,725.00	1.00	135.00	3,645.00	11.17	4,723		5,856.00	2,952.00	48,901
Sonnesyn	022	321	35	75.00	24,075.00	2.00	135.00	4,725.00	11.17	3,584		5,784.00	1,584.00	39,752
Spanish Immersion	012	732	44	75.00	54,900.00	2.00	135.00	5,940.00	11.17	8,173		6,216.00	7,436.00	82,665
Zachary Lane	030	375	32	75.00	28,125.00	2.00	135.00	4,320.00	11.17	4,187		5,340.00	2,600.00	44,572
Total		10,509	864		\$1,135,700			\$116,640		\$50,000	\$170,570	\$123,264	\$150,436	\$2,000,610
													\$254,000	\$1,715,893
													Difference	\$284,718

Athletics and Activities

Allocations provided to schools to support wages, supplies and materials for district athletics and activities.

	Elementary	Middle	High	Estimated Stipends	FICA	TRA/PERA	Estimated Total Cost
Schedule B Stipends	\$33,074	\$276,212	\$1,279,590	\$1,668,320	\$127,626	\$31,281.00	\$1,827,227
Supply/Equipment	\$0	\$5,000	\$165,000				\$170,000
Capital	\$0	\$4,000	\$250,000				\$254,000
Contracted Service	\$0	\$25,000	\$300,000				\$325,000
							<u>\$2,576,227</u>

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FY23 Non Labor \$ 523,857
Difference \$ 225,143

Transportation Cost Estimates

Below are the assumed cost of transportation (minus labor) for capital costs associated with purchasing and leasing additional buses along with the operating costs associated with operating additional buses and routes.

TRANSPORTATION - Non Labor	FY23	FY24	Change	
Contracted Services	\$8,521,827	\$ 9,721,827	\$1,200,000	Cost of operating additional buses with rate escalations
Supplies and Materials	\$ 500,000	\$ 500,000	\$ -	
Capital Related Expenditures	\$ -	\$ 900,000	\$ 900,000	Cost of increasing bus fleet and leasing costs
	<u>\$9,021,827</u>	<u>\$11,121,827</u>	<u>\$2,100,000</u>	

Summary of Estimated Revenue and Costs

Revenues	FY23 Revised	FY24 Projected	
State, Levy, Federal	183,565,826	195,848,449	12,282,623
Local/Other Sources	5,615,519	5,615,519	-
Estimated Revenue	189,181,345	201,463,968	12,282,623
Expenditures			
Standard of Service		\$ 39,504,947	
Ratio Driven Licensed Staffing		\$ 45,119,911	
Special Education		\$ 28,067,003	
Central Office		\$ 15,960,548	
Basic Skills - Compensatory		\$ 17,171,938	
Title		\$ 2,871,429	
Extra Duty Pay		\$ 4,042,500	
Schedule B Athletics/Activities		\$ 1,827,227	
Summary of Salary and Benefits	145,805,201.00	\$ 154,565,503	\$ 8,760,302.44
Non-Labor Sites	\$ 1,715,893	\$ 2,000,610	\$ 284,718
Non-Labor Athletics	\$ 523,857	\$ 749,000	\$ 225,143
Cyber and Liability Insurance	\$ 495,000	\$ 684,369	\$ 189,369
Transportation - Capital	\$ -	\$ 900,000	\$ 900,000
Transportation - Operating	\$ 9,021,827	\$ 10,221,827	\$ 1,200,000
Contingency	\$ 4,000,000	\$ 4,000,000	\$ -
Remaining Non Labor	\$ 27,095,579	\$ 27,095,579	\$ -
Summary of Non Labor	\$ 42,852,155	\$ 45,651,385	\$ 2,799,230
Estimated Total Expenditures	188,657,356.00	200,216,887.94	11,559,531.94
Estimated Revenues	\$ 189,181,345	\$ 201,463,968	
Estimated Expenditures	\$ 188,657,356	\$ 200,216,888	
Estimated Surplus/Deficit	\$ 523,989	\$ 1,247,080	

Other Funds

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Fiscal Year 2024

Child Nutrition

The Child Nutrition Fund is used to record financial activities of the school district's food service program. Food service includes preparation and service of milk, meals and snacks in connection with school and community service activities.

All expenditures relating to meal preparation and service must be recorded in the Child Nutrition Fund. Eligible expenditures include application processing, Food Service management and staff tech support, food preparation, and meal service.

Child Nutrition Fund	
FY23 Revised Ending Fund Balance Reserve Projection	\$4,965,962
Revenues	\$7,610,979
Expenditures	\$8,820,413
Variance	\$(1,209,434)
FY23 Projected YE Fund Balance	\$3,756,528
Assumptions	
Revenue: <ul style="list-style-type: none"> • Universal Meals Impact on Revenue • Increase in State Aid Revenue • Decrease in Food Sale Revenue 	Expense: <ul style="list-style-type: none"> • Labor cost to increase per 5% labor union assumption • Anticipated continuance of Inflationary food supply cost • Prioritized fund balance spend down – Capital Cost

Child Nutrition Estimated Labor/Non-Labor Cost

Labor Assumptions: Estimated

cost reflect a 5% increase in salary schedule and flex/cafeteria benefit.

Non-Labor: Comparison

between FY23 revised and FY24 proposed, showing increase in expenditure due to inflation driven meal costs and planned spend down of fund balance for capital equipment.

	Enrollment	Elementary Hours Allocated	Middle Hours Allocated	High Hours Allocated	Administrative FTE Allocated	Estimated Salary and Benefit
Forest Elem	383	25.3				\$ 145,444.00
Lakeview Elem	332	23.0				\$ 118,752.00
SEA Elem	423	20.3				\$ 107,181.00
Meadow Lake Elem	483	28.0				\$ 143,371.00
RSI Elem	732	32.0				\$ 148,657.00
Neill Elem	329	23.5				\$ 106,718.00
Noble Elem	233	19.0				\$ 126,259.00
Northport Elem	466	24.0				\$ 141,124.00
Pilgrim Ln Elem	401	20.0				\$ 104,998.00
Sonn Elem	321	18.0				\$ 115,275.00
Zachary Ln Elem	375	17.5				\$ 103,276.00
Plymouth Middle	789		46.0			\$ 223,365.00
Robb Middle	608		45.0			\$ 211,170.00
Sandburg Middle	355		47.0			\$ 227,624.00
FAIR Crystal Middle	344		16.5			\$ 103,662.00
Cooper HS	1,637			73.0		\$ 368,979.00
Armstrong HS	1,828			72.5		\$ 333,505.00
ESC					4.7	\$ 528,750.00
		250.5	154.5	145.5	4.7	\$ 3,358,113.00

Child Nutrition - Non Labor	FY23 Revised	FY24 Estimated	Change
Purchased Service	\$ 202,000.00	\$ 128,500.00	\$ (73,500.00)
Supplies and Materials	\$ 3,463,943.00	\$ 4,558,800.00	\$ 1,094,857.00
Capital Expenditures	\$ 268,000.00	\$ 750,000.00	\$ 482,000.00
Other Expenditures	\$ 33,900.00	\$ 25,000.00	\$ (8,900.00)
	\$ 3,967,843.00	\$ 5,462,300.00	\$ 1,494,457.00



Community Education

The Community Ed fund is used to record all financial activities of the Community Ed Program. Its primary focus is to provide enrichment programs for any age and level that are not part of the K-12 program. These programs are not for credit and are not required for graduation.

Community Education Fund	
FY23 Revised Ending Fund Balance Reserve Projection	\$2,944,474
Revenues	\$10,355,984
Expenditures	\$10,892,502
Variance	\$(536,518)
FY23 Projected YE Fund Balance	\$2,407,956
Assumptions	
Revenue: <ul style="list-style-type: none"> • Due to a negative adjustment in levy, revenue is projecting -3% or \$(300k) decrease from FY23 revised. • Tuition revenue from fee-based programming is projecting to remain stable 	Expense: <ul style="list-style-type: none"> • Labor cost to increase per labor union assumption • Non-Labor expenditures to remain stable in comparison to FY23 revised

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Building Construction

The Building Construction Fund is used to record all operations of a district’s building construction program that are funded by the sale of bonds or capital loans. Revenues and expenses relating to bond issues for Long-Term Facility Maintenance program are recorded in this fund.

Building Construction Fund	
FY23 Revised Ending Fund Balance Reserve Projection	\$7,915,404
Revenues (Preliminary)	\$19,430,000
Expenditures (Preliminary)	\$22,430,000
Variance	\$(3,000,000)
FY24 Projected Reserve Balance	\$4,915,404
Assumptions	
Revenue: <ul style="list-style-type: none"> New Issuance of 2023A General Obligation LTFM Bond 	Expense: <ul style="list-style-type: none"> Budget included \$19.4 million in FY24 LTFM estimated project costs in addition to \$3 million in contingent encumbered cost from summer FY23 projects

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Debt Service – General and OPEB

The Debt Service Fund and the OPEB Debt Service Fund are used to record revenue and expenditures for a school district's outstanding bonded indebtedness, whether for building construction, capital or OPEB liabilities, and whether for initial or refunding bonds.

When a bond issue is sold, the school board must levy a direct general tax upon the property of the District for the payment of principal and interest. The revenue from such a tax and related state aid must be separately accounted for in the two Debt Service Funds.

Categories	Regular Debt Service	OPEB Debt Service
FY23 Revised Ending Fund Balance Reserve Projection	\$1,348,420	\$469,305
Revenues	\$19,634,408	\$2,663,258
Expenditures	\$20,345,660	\$2,601,213
Variance	\$(711,252)	\$62,045
FY24 Projected Reserve Balance	\$637,168	\$531,350

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Assumptions

- Revenues projections for both Regular and OPEB debt service are levied for at 105% of current year debt payment schedule.
- Remaining accumulated funds, known as “Debt excess” determines adjustments for future debt service levies.
- Expenditure projections for both funds are based on established debt payment schedules of all outstanding debt issues.

Internal Service – Self insured Medical & Dental

The district’s medical and dental self-insured funds record premium revenues, claims and fixed costs associated with the medical and dental plans for employees and retirees.

Categories	Self Insured Medical	Self Insured Dental
FY23 Revised Ending Fund Balance Reserve Projection	\$(1,854,362)	\$1,322,023
Revenues	\$20,645,000	\$1,375,000
Expenditures	\$19,227,000	\$1,375,000
Variance	\$1,418,000	\$0
FY24 Projected Reserve Balance	\$(436,362)	\$1,322,023

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Assumptions

- Revenues for both Self Insured Medical and Dental are derived from employee and employer paid premiums from projected enrollment
- Self Insured Med/Den expenses are based on the claim's history of projected employee enrollment

Other Post Employment Benefits (OPEB)

The OPEB Trust Fund is used to record revenue and expenditures for the school district's earnings on investments of OPEB Assets in the trust as well as retiree medical claims and direct reimbursement of Medicare supplement premiums as required by one union labor contract, net of any retiree premiums paid

OPEB	
FY23 Revised Ending Fund Balance Reserve Projection	\$13,447,624
Revenues	\$500,000
Expenditures	\$900,000
Variance	\$(400,000)
FY24 Projected Reserve Balance	\$13,047,624
Assumptions	
Revenue: <ul style="list-style-type: none"> OPEB Trust revenues are a projection of portfolio interest earnings 	Expense: <ul style="list-style-type: none"> OPEB Expenses are based on projected severance claims of retirees

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Future FY24 Budget specific expectations

- Cost of unknown legislative mandates**
 - Unemployment Insurance for hourly employees – Estimated \$3.6 million
 - Paid Family Medical Leave

- General Fund balance projections with/without ESSER**

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- FY24 Budget Book Additions**

- Per site actual cost/allocation estimates
- 5 Year Projection Model

- Discussion Topic**

- School Lunch Debt – \$322k as of 5/8/23

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Next Steps

- ❑ **Finalize FY24 Original Budget**
 - ❑ June 5th Work Session - Review Final FY24 Budget for all funds
 - ❑ June 20th Regular Meeting – Approve Final FY24 Budget

Questions





ROBBINSDALE
Area Schools

2024 LTFM Projects

05/2023

Cooper High School

- Select Roofing Projects
- Tennis Court Reconstruction

• \$1.37 Million



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SEA Olson Elementary School – Phase 3

- Parking Lot Repair & Surfacing

- \$1.3 Million



Meadow Lake Elementary School - Phase 2

- Chilled Beam HVAC System (Phased in over 2 summers)
- Associated Ceiling Work
- Replacement Classroom & Corridor Lighting
- Fire Alarm & Paging System

- \$2.5 Million



Armstrong High School

- Roofing
- HVAC Controls and Fan Coils
- Running Track Replacement
- Tennis Court Reconstruction
- Acoustic Ceiling Replacement
- Carpet Replacement
- Interior Door and Door Hardware

\$5.4 Million



Robbinsdale Middle School

- Roofing
- Mechanical Controls

\$1.3 Million



Sandburg Middle School

- Front End Mechanical Controls

\$130,000



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Lakeview Elementary School

- Elevator Replacement
- Exterior Wall Pipe Removal

\$250,000



Sonnesyn Elementary School

- Plumbing Fixture Replacement

\$650,000



Robbinsdale Spanish Immersion School (Phase 1 of a 3-year Project)

- Roofing
- Structural Improvements

\$1.75 Million



Central Warehouse

- Ventilation
- Fire Wall
- Building Controls / HVAC
- Fire Panel
- Lighting

\$1.5 Million



Northport Elementary School

- Plumbing Fixture Replacement

\$650,000



FAIR Crystal School

- Chiller Replacement

\$630,000



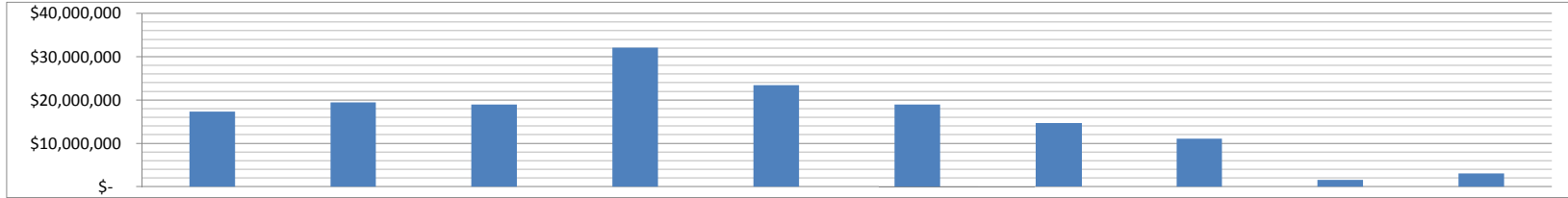
2024 LTFM Total

- \$19,430,000



ROBBINSDALE
Area Schools

LTFM - Maintenance Needs Only
10-Year Plan & Per Building



YEAR COSTS	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
	\$ 17,253,385	\$ 19,430,000	\$ 18,928,860	\$ 32,023,610	\$ 23,371,609	\$ 18,908,711	\$ 14,647,103	\$ 11,045,231	\$ 1,500,000	\$ 2,979,000

Building	Year 2023	Year 2024	Year 2025	Year 2026	Year 2027	Year 2028	Year 2029	Year 2030	Year 2031	Year 2032	Totals 10 year 2023 - 202
Maint. & Repair	\$ 1,500,000	\$ 2,000,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 15,500,000
Armstrong HS	\$ -	\$ 5,400,000	\$ -	\$ 9,217,317	\$ -	\$ 1,992,372	\$ -	\$ -	\$ -	\$ -	\$ 16,609,689
Cooper HS	\$ 1,850,000	\$ 1,370,000	\$ 4,595,541	\$ -	\$ 844,785	\$ -	\$ 4,002,833	\$ -	\$ -	\$ -	\$ 12,663,159
Plymouth MS	\$ -	\$ -	\$ -	\$ -	\$ 5,544,334	\$ -	\$ 209,647	\$ -	\$ -	\$ -	\$ 5,753,980
Robbinsdale MS	\$ -	\$ 1,300,000	\$ -	\$ 6,103,601	\$ 6,653,476	\$ -	\$ -	\$ 4,507,389	\$ -	\$ 1,479,000	\$ 20,043,466
Sandburg MS	\$ -	\$ 130,000	\$ 1,370,250	\$ 276,080	\$ 639,160	\$ -	\$ 2,815,316	\$ -	\$ -	\$ -	\$ 4,830,806
Forest Elem	\$ -	\$ -	\$ 2,840,434	\$ 424,872	\$ -	\$ 67,094	\$ 2,969,698	\$ -	\$ -	\$ -	\$ 6,302,098
Lakeview Elem	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 1,268,946	\$ -	\$ -	\$ -	\$ 1,518,946
Meadow Lake Elem	\$ 4,475,000	\$ 2,500,000	\$ -	\$ 1,614,240	\$ -	\$ -	\$ -	\$ 1,288,760	\$ -	\$ -	\$ 9,877,999
Neil Elem	\$ 360,000	\$ -	\$ 384,804	\$ 2,816,734	\$ -	\$ -	\$ 607,463	\$ 3,573,283	\$ -	\$ -	\$ 7,742,284
Noble Elem	\$ -	\$ -	\$ -	\$ 1,549,991	\$ -	\$ -	\$ 217,469	\$ -	\$ -	\$ -	\$ 1,767,460
Northport Elem	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ 2,244,383	\$ -	\$ 175,800	\$ -	\$ -	\$ 3,070,183
Sonnesyn Elem	\$ -	\$ 650,000	\$ -	\$ -	\$ 2,756,411	\$ 3,394,079	\$ -	\$ -	\$ -	\$ -	\$ 6,800,490
Zachary Lane Elem	\$ -	\$ -	\$ -	\$ 5,319,944	\$ 1,518,319	\$ -	\$ 825,282	\$ -	\$ -	\$ -	\$ 7,663,545
Spanish Immersion	\$ -	\$ 1,750,000	\$ 620,963	\$ 462,713	\$ 986,073	\$ 3,689,545	\$ 230,450	\$ -	\$ -	\$ -	\$ 7,739,743
Fair - Pilgrim Lane	\$ 49,300	\$ -	\$ 709,106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,406
Fair Crystal	\$ -	\$ 630,000	\$ 4,187,355	\$ 2,423,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,240,823
School of Eng Arts @	\$ 8,394,085	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,694,085
New Hope Learning	\$ 525,000	\$ -	\$ -	\$ -	\$ 558,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,083,407
Education Ser.Ctr	\$ -	\$ -	\$ 2,720,407	\$ -	\$ -	\$ 1,666,697	\$ -	\$ -	\$ -	\$ -	\$ 4,387,104
District Bus Garage	\$ 100,000	\$ -	\$ -	\$ 314,650	\$ 2,370,644	\$ 4,354,541	\$ -	\$ -	\$ -	\$ -	\$ 7,139,836
Central Warehouse	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Furniture/Equipment	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	\$ -
Security/Technology	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	Not LTFM Eligible	\$ -
Totals	\$ 17,253,385	\$ 19,430,000	\$ 18,928,860	\$ 32,023,610	\$ 23,371,609	\$ 18,908,711	\$ 14,647,103	\$ 11,045,231	\$ 1,500,000	\$ 2,979,000	\$ 144,587,509