

A Financial Advisory Council Meeting of the School Board of Robbinsdale Area Schools was held Tuesday, November 9, 2021, beginning at 6:30 PM in the Education Service Center Boardroom
4148 Winnetka Ave N
New Hope, MN 55427.

1. Welcome and Introductions	
2. Accept Agenda	
3. Approve September 14, 2021 Minutes	2
4. OPEB Committee Update	6
5. ESSER Update	7
6. Enrollment Update	25
7. Reschedule Meeting	
8. Future Meetings/FAC Timeline	28
9. Other	
10. Adjournment	

**Robbinsdale Area Schools
FINANCIAL ADVISORY COUNCIL (FAC)
MINUTES FOR September 14, 2021
DRAFT**

Present	FAC Members
X	Gregg Fishbein
X	Walter Gray
X	Earl Hoffman
X	Lennie Kaufman
	Greg Kugler
	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	Beth Tomlinson, Controller
X	Karylanne Marchand, Business Office Manager

The meeting was called to order at 6:30 PM on September 14, 2021 with the Council members noted above in attendance. The meeting was held in person at the Educational Service Center.

Agenda Item 1: Welcome and Introductions:

Chair Gregg Fishbein opened the meeting welcoming the attendees. Mr. Fishbein invited all attendees to introduce themselves.

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 May 11 and May 25, 2021:

A motion was properly made and seconded to approve these minutes as distributed. The motion passed unanimously.

Agenda Item 4: Election of FAC officers: Mr. Fishbein's term on the FAC has ended. Motions were made and seconded to elect Lennie Kaufman as Chair and Earl Hoffman as Secre-

tary. Both motions passed unanimously. The FAC and District staff thanked Mr. Fishbein for his many years of service on the FAC.

Agenda Item 5: Revised FAC bylaws:

The FAC reviewed and commented on the proposed revised bylaws. John Vento said that the Board cleaned up redundant and outdated language and clarified the individuals who are eligible to become FAC members. In response to Mr. Kaufman’s question regarding the type of “confidential information” that the FAC won’t be given, Mr. Vento said that this includes personal information and labor contract negotiations in progress. However, once this information is presented to the Board, it becomes public and available to the FAC. Mr. Vento said that the Board is starting over as to how the FAC relates to the Board and what the FAC’s function should be. He spoke about “cadence”—the scheduling of when information is passed to and from the Board to and from the FAC. Mr. Hoffman emphasized the need for the FAC to review budgeting assumptions regarding changes in staff compensation, even if those assumptions are just preliminary.

In response to Walter Gray’s question regarding the meaning of “equity” in the District’s stated policy, Mr. Vento provided the Board’s view of what is meant by “equity.” This includes efforts to narrow the achievement gap and to remove and not add any barriers or layers that would hinder this goal.

Howard Schwartz asked why, in the revised bylaws, the Board deleted in Article II, second paragraph, the words “...provide insights as to the overall fiscal condition of the district.” Mr. Vento responded that the Board felt that this wording was redundant with other bylaw language. Mr. Schwartz also asked if the Board and/or District staff have reviewed the bylaws of the FACs of other school districts—i.e., how other FACs operate and how they relate to their boards. He mentioned that Hopkins district is smaller than Robbinsdale but has a larger FAC. He added that the Board should consider the financial expertise of potential new FAC members. Mr. Kaufman suggested that the Board and FAC should develop a “skills matrix” when considering new FAC members.

David Engstrom described how the equivalent of the FAC functioned in his former district. He said that the committee acted on specific items that the school board presented to the committee for its review and approval (e.g. the budget). Ukee Dozier described how the FAC of his former district, St. Louis Park, operated. He said that the St. Louis Park FAC had a diverse representation of district residents, including students. Mr. Gray spoke about the non-profit boards and committees that he’s worked on and the attributes of the members of these groups.

Agenda Item 6: Enrollment update:

Mr. Dozier presented the latest enrollment figures. As of September 14, 2021, the District’s projected average daily membership (ADM) is 11,263. The ADMs of Plymouth and Sandberg Middle Schools are below projection, possibly due to last year’s gun incident at Plymouth. The ADMs of Robbinsdale Virtual Academy is above projection, probably due to parents’ continued COVID concerns. The ADM of FC STEAM is also above projection.

Mr. Dozier mentioned that the enrollment is 104 ADMs below projection; at August 27, it was

332 ADMs below projection. He said that 9th grade enrollment is 114 ADMs above projection and that, in his opinion, the District is “in a good place,” enrollment-wise.

Mr. Schwartz asked for the percentage of students residing in the District who attend District schools, how this percentage has changed in recent years, and how this percentage varies by community (city) within the District. Mr. Gray asked why the District isn’t emphasizing retention of resident students. Mr. Dozier said that his staff would provide the requested information in the future, on [rdale.org/business services/FAC](http://rdale.org/business/services/FAC).

Agenda Item 7: Levy certification:

Mr. Dozier presented the District’s FY22 levy amounts, with a line-by-line comparison to FY21. He discussed the reasons for some of the larger changes. The preliminary levy certification will be on September 22 and will be submitted to the state by September 30. The District will ask for the maximum levy. Mr. Vento stated that the District has requested the maximum levy every year for at least the last nine years. In response to a question from Mr. Gray, Mr. Vento clarified that the state legislature sets the maximum levy, and the Board makes the final decision of the levy amount.

Mr. Kaufman asked about the impact this levy request will have on property taxes. Mr. Schwartz asked about the correlation between house valuation increases and District property tax increases.

Agenda Item 8: Audit update:

Virginia Verbrugge mentioned that the auditors are at the District headquarters this week and that the process is going well. Ms. Verbrugge said that the audit is expected to be completed by November 30, with the auditors presenting their report to the Board by December 30.

Agenda Item 9: ESSER III consultations and survey:

The purpose of the survey is to help guide the District as to how it will use the approximately \$19.4 of COVID relief funds it has received or is expected to receive. According to Mr. Dozier, the responses will enable to the District to structure programs around what students and families want. The District must spend these funds by the end of FY24. The survey questions are based on information from District managers and the Minnesota Department of Education.

In response to Mr. Hoffman’s question, Mr. Dozier said that the relief funds should not be directly used to bolster the unassigned fund balance, but allowable expenditures related to the relief funds may end up having a positive impact on the unassigned fund.

Mr. Schwartz asked if the COVID funds can be used for programs such as Special Education that are now being cross-subsidized by other programs. Mr. Kaufman questioned whether the COVID funds should be used for one-time items or whether they’ll be used for new, ongoing programs that the District will need to fund in the future, when the COVID money is gone. He expressed concern about the sustainability of any new programs that the District undertakes using the COVID funds.

Agenda Item 10: Future FAC meeting dates:

The next FAC meeting will be on November 9, 2021. Historically, the FAC has looked to the Executive Director of Finance to recommend meeting times and frequency. Mr. Dozier wants the FAC meeting schedule to sync with the District's budget timeline. He presented the schedule for the school year that includes items that must be completed and their targeted completion dates. In particular, the Spring 2022 FAC Report should be issued on or before June 7, 2022.

Mr. Vento mentioned that, while the schedule outline calls for six FAC meetings, the actual number would depend on the items that the FAC needs to address. Mr. Schwartz stressed the importance of integrating FAC and Board schedules, so that the FAC can respond in a useful manner to financial issues before the Board. Mr. Engstrom said that the FAC, Board, and District administration must align their work, and that this alignment may require more FAC meetings.

There followed a discussion about the ongoing contract negotiations with various District employee unions.

Agenda Item 11: Other items and adjournment:

Mr. Gray requested that the Board and administration provide an orientation meeting in order that FAC members, particularly new ones, understand the basics of District finances and the meaning of various acronyms used by staff in presentations.

After a proper motion was made and seconded to adjourn, the meeting was adjourned at 8:16 PM.

Minutes submitted by Earl Hoffman

OPEB Trust Performance Update
Sept. 29, 2021

PFM Asset Management LLC

Robbinsdale Area Schools OPEB Trust Gains 14.60% for Fiscal Year

Robbinsdale ISD No. 281 is responsible for ensuring that active and retired employees receive the other post-employment benefits (“OPEB”) that they have been promised. We are delighted to announce that the District’s \$16.987 million OPEB Trust portfolio returned 14.60% for the fiscal year ended June 30, 2021. The District’s OPEB Trust portfolio return well exceeded the policy benchmark return of 10.99% for the period. For the three and five years ended June 30, 2021, the OPEB Trust portfolio returned an annualized 9.33% and 7.58%, respectively, which were both above the benchmark’s returns of 8.72% and 6.93%. The District has set up this OPEB Trust portfolio to provide long-term sustainability to fund retiree benefits, and despite the myriad of challenges that have existed in the current market and economic environment, the District is proud of the fact that, as of June 30, 2021, retiree obligations and liabilities are currently fully funded by this OPEB plan.

Robbinsdale Area Schools is required to annually have an actuarial study done to estimate the total liability of benefit and severance payments for future eligible retirees. Hildi Inc is the actuarial company that Robbinsdale has contracted to conduct this study. As of June 30, 2021 the estimated liability concluded by Hildi’s actuarial study is \$7,253.944. This equates to a \$9.643 million surplus or a 233% funding ratio. With this funding ratio Robbinsdale Area Schools is confident that it will fulfill it’s OPEB obligations without any impacts to its general fund.



ESSER Funding Overview

Presented by: Ukee Dozier

Date: September 1, 2021





ROBBINSDALE
Area Schools

OUR UNIFIED DISTRICT VISION

8

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

Overview

Since March of 2020 the Federal government signed into law three separate economic relief packages to help minimize the financial, as well as social/emotional impacts of the Coronavirus pandemic on E-12 education. These relief packages are as follows:

9

- Coronavirus Aid, Relief and Economic Security (CARES)
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)
- American Rescue Plan Act (ARP)

Of these acts, Robbinsdale Schools has been allocated nearly \$39 million in total ESSER Funding

ESSER Usage as of June 30, 2021

	Fin	Awarded	Non Pub	Net Funding	Expended	Remaining
ARP Individuals with Disabilities	140	641,702.00	-	641,702.00	-	641,702.00
ARP Preschool Incentive Ages 3-5	141	53,922.87	-	53,922.87	-	53,922.87
ARP Mandatory CEIS	144	104,343.73	-	104,343.73	-	104,343.73
Gov Discretionary ARP	150	569,858.00	-	569,858.00	320,747.24	249,110.76
ESSER I 90%	151	2,315,378.22	83,645.16	2,231,733.06	2,174,966.27	140,411.95
ESSER I 9.5%	152	81,668.73	2,950.36	78,718.37	81,668.73	-
GEER	153	1,072,352.64	38,739.72	1,033,612.92	1,062,732.11	9,620.53
CRF	154	3,768,153.00	-	3,768,153.00	3,765,190.67	2,962.33
ESSER II	155	8,639,852.00	-	8,639,852.00	-	8,639,852.00
ESSER III	160	15,523,104.16	-	15,523,104.16	-	15,523,104.16
ESSER III Learning Recovery	161	3,880,776.04	-	3,880,776.04	-	3,880,776.04
Expand Summer Programming	163	324,000.00	-	324,000.00	-	324,000.00
ARP Adult Basic Education (Grant)	166	241,271.16	-	241,271.16	-	241,271.16
Expand Access to Tutoring	167	199,975.00	-	199,975.00	-	199,975.00
Covid Testing	170	662,878.51	-	662,878.51	-	662,878.51
Pandemic Enrollment Loss Support		875,383.00	-	875,383.00	-	875,383.00
		38,954,619.06	125,335.24	38,829,283.82	7,405,305.02	31,549,314.04

ESSER I

Signed into law on March 27, 2020, ESSER I represents a component of the Coronavirus Aid, Relief and Economic Security Act (CARES). This package provided over \$2 Trillion in Federal economic relief to aid in the impacts of COVID 19.

Allocated Detail

ESSER I - Coronavirus Aid, Relief and Economic Security Act

Funding Bucket	Allocation	Fed Expend Date
ESSER I 90%	\$2,231,733	September 30, 2022
ESSER I 9.5%	\$78,718	September 30, 2022
GEER	\$1,033,613	September 30, 2022
CRF	\$3,768,153	December 30, 2020
Total	\$7,112,217	

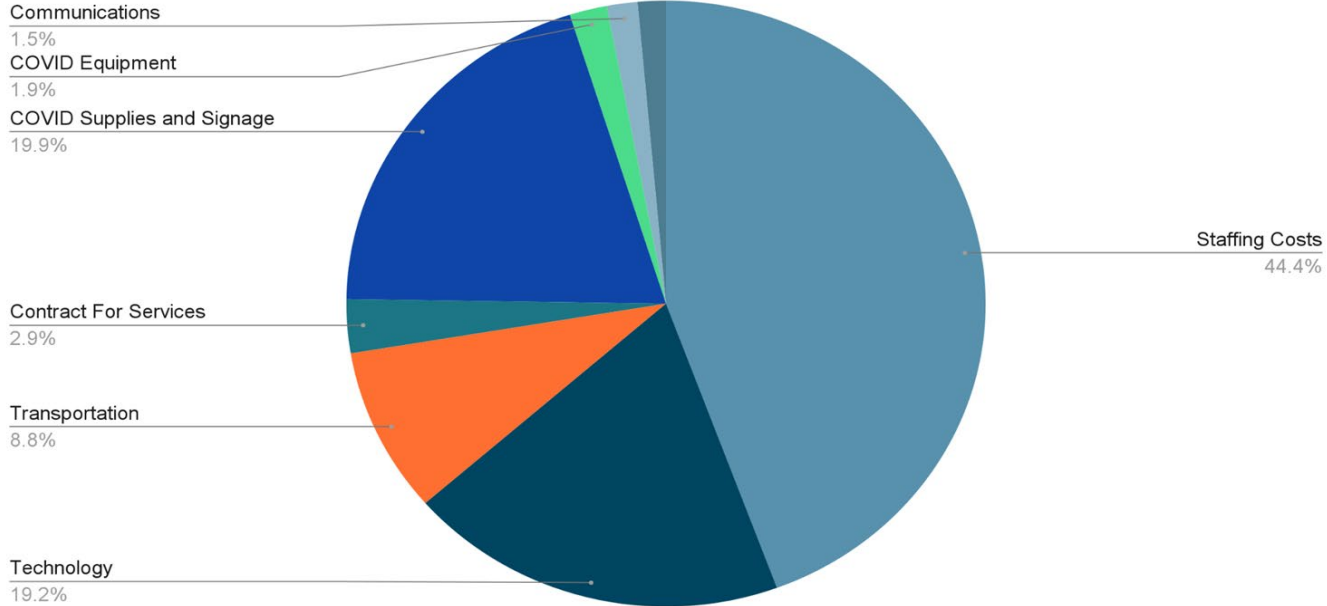
Summary of Categorical Expenditures

Category (Summarized)	Gov Discretionary	ESSER I	Total	% of Total
	FY21 Expended	FY21 Expended		
Staffing Costs	312,041.24	2,972,578.24	3,284,619.48	44.35%
Technology	-	1,422,626.82	1,422,626.82	19.21%
Transportation	8,706.00	643,465.72	652,171.72	8.81%
Contract For Services	-	212,230.94	212,230.94	2.87%
COVID Supplies and Signage	-	1,473,093.38	1,473,093.38	19.89%
COVID Equipment	-	140,457.02	140,457.02	1.90%
Communications	-	114,612.78	114,612.78	1.55%
Other	-	105,492.88	105,492.88	1.42%
Total Expended	320,747.24	7,084,557.78	7,405,305.02	100%



ROBBINSDALE
Area Schools

Summary of Categorical Expenditures



ESSER II

Signed into law on December 27, 2020, The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) represents the second economic relief package in result of the COVID 19 Pandemic.

Allocated Detail

ESSER II - Coronavirus Response and Relief Supplemental Appropriations Act

Funding Bucket	Allocation	Fed Expend Date
ESSER II 90%	\$8,639,852	September 30, 2023
Expand Summer Prog	\$324,000	September 30, 2023
Total	\$8,963,852	

ESSER II Budgeted Funds by Category

ESSER II

Category (Summarized)	FY21 Expended	% of Total
Staffing Costs	6,676,351	78.48%
Technology	-	0.00%
Transportation	1,000,000	11.75%
Contract For Services	-	0.00%
COVID Supplies and Signage	-	0.00%
COVID Equipment	-	0.00%
Communications	23,860	0.28%
Professional Development	703,000	8.26%
Instruction	18,000	0.21%
Other	86,096	1.01%
Total Budgeted	8,507,307	100%



ROBBINSDALE
Area Schools

ESSER III

Signed into law on March 11, 2021, the American Rescue Plan (ARP) represent the third and most recent economic relief package. Totaling \$1.3 Billion, this package is intended to provide funding to K-12 school districts and institutions of higher education to reopen safely for in-person learning and address students' needs.

Allocated Detail

ESSER III - American Rescue Plan (ARP)

Funding Bucket	Allocation	Fed Expend Date
ESSER III 90% (80)	\$15,523,104	September 30, 2024
ESSER III Learning Loss	\$3,880,776	September 30, 2024
Gov Discretionary	\$569,858	June 30, 2024
Adult Basic Education	\$241,271	June 30, 2024
Expand Access to Tutoring	\$199,975	June 30, 2024
Enrollment Loss Support	\$875,383	June 30, 2023

Allocated Detail

ESSER III - American Rescue Plan (ARP) - Continued

Funding Bucket	Allocation	Fed Expend Date
COVID Testing	\$662,879	September 30, 2022
ARP Individuals with Disabilities Ed Act – Part B	\$641,702	September 30, 2022
ARP Preschool Incentive Ages 3-5	\$53,923	September 30, 2022
ARP Mandatory CEIS	\$104,344	September 30, 2022
Total	\$22,753,214	September 30, 2022

ESSER III Requirement Process Update

- With guidance from MDE, stakeholder consultations were done to best identify the needs of our students. This engagement was conducted through surveys and virtual meetings.
- Groups engaged consisted of Principals and Program Leaders, Staff, Family and Secondary Students.
- Consultations and/or surveys were also done with district affinity groups American Indian, Pan African, Spanish Speaking, Somali Speaking as well as the Finance Advisory Committee.

Top 5 Spending Priorities Identified

Students	Staff	Family & Community
Technology	Staffing for small class size, Intervention and Enrichment	Staffing
Mental Health Support	Mental Health Support	Mental Health Support
Facilities	Student Support Personnel	Facilities
Additional Learning Opportunities (CTE)	Facilities	Staff Recruitment and Retention
Expand Language Access	Staff Recruitment and Retention	Student Support Personnel

ESSER III Next Steps

- Application Status is currently pending approval from MDE
- Once approval is received, a budget will be created to allocate funds that corresponds to the narrative submitted to MDE, including any approved revisions
- Present finalized plans to community stakeholders



ROBBINSDALE
Area Schools

Questions

	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
January 2021 Projection														
Forest	77	76	78	74	73	77	-	-	-	-	-	-	-	455
Lakeview	62	61	64	68	60	54	-	-	-	-	-	-	-	369
SEA - Olson	66	63	68	75	71	81	-	-	-	-	-	-	-	424
Meadow Lake	73	71	77	79	62	81	-	-	-	-	-	-	-	443
Neill	57	60	52	59	49	63	-	-	-	-	-	-	-	340
RSIS	131	133	123	121	124	112	-	-	-	-	-	-	-	744
Noble	44	40	48	35	44	51	-	-	-	-	-	-	-	262
Northport	80	73	85	78	70	82	-	-	-	-	-	-	-	468
Sonnesyn	56	40	65	57	63	56	-	-	-	-	-	-	-	337
Zachary Lane	70	57	83	62	71	71	-	-	-	-	-	-	-	414
FAIR Pilgrim	86	73	73	82	69	-	-	-	-	-	-	-	-	383
RVA Elem	10	10	10	10	10	10	-	-	-	-	-	-	-	60
FAIR Crystal	-	-	-	-	-	61	26	47	61	-	-	-	-	195
SEA@ FAIR Crystal	-	-	-	-	-	-	80	-	-	-	-	-	-	80
Plymouth	-	-	-	-	-	-	345	330	353	-	-	-	-	1,028
Robbinsdale	-	-	-	-	-	-	244	230	295	-	-	-	-	769
Sandburg	-	-	-	-	-	-	167	189	176	-	-	-	-	532
Cooper	-	-	-	-	-	-	-	-	-	391	402	465	459	1,717
Armstrong	-	-	-	-	-	-	-	-	-	490	500	498	459	1,947
RVA Secondary	-	-	-	-	-	-	10	10	10	15	15	20	20	100
Highview ALC	-	-	-	-	-	-	-	-	-	5	20	50	175	250
RTC	-	-	-	-	-	-	-	-	-	-	-	-	50	50
	812	757	826	800	766	799	872	806	895	901	937	1,033	1,163	11,367

	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Current Enrollment - 10.28.21														
Forest	67	65	69	63	65	74	-	-	-	-	-	-	-	403
Lakeview	66	64	49	66	48	51	-	-	-	-	-	-	-	344
SEA - Olson	63	66	74	73	70	78	-	-	-	-	-	-	-	424
Meadow Lake	84	67	72	81	57	77	-	-	-	-	-	-	-	438
Neill	68	54	53	48	43	58	-	-	-	-	-	-	-	324
RSIS	128	133	122	120	119	110	-	-	-	-	-	-	-	732
Noble	37	37	50	40	52	52	-	-	-	-	-	-	-	268
Northport	84	74	86	65	61	67	-	-	-	-	-	-	-	437
Sonnesyn	59	43	68	50	62	50	-	-	-	-	-	-	-	332
Zachary Lane	66	51	76	56	74	61	-	-	-	-	-	-	-	384
FAIR Pilgrim	73	66	74	68	65	-	-	-	-	-	-	-	-	346
RVA Elem	6	10	26	29	24	25	-	-	-	-	-	-	-	120
FAIR Crystal	-	-	-	-	-	40	28	48	60	-	-	-	-	176
SEA@ FAIR Crystal	-	-	-	-	-	-	71	-	-	-	-	-	-	71
Plymouth	-	-	-	-	-	-	287	321	329	-	-	-	-	937
Robbinsdale	-	-	-	-	-	-	271	215	281	-	-	-	-	767

Sandburg	-	-	-	-	-	-	120	182	176	-	-	-	-	478
Cooper	-	-	-	-	-	-	-	-	-	452	378	449	433	1,712
Armstrong	-	-	-	-	-	-	-	-	-	499	486	465	432	1,882
RVA Secondary	-	-	-	-	-	-	26	27	32	24	34	40	44	227
Highview ALC	-	-	-	-	-	-	-	-	-	6	7	24	166	203
RTC	-	-	-	-	-	-	-	-	-	-	-	-	68	68
	801	730	819	759	740	743	803	793	878	981	905	978	1,143	11,073

<u>Variance</u>	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Forest	(10)	(11)	(9)	(11)	(8)	(3)	-	-	-	-	-	-	-	(52)
Lakeview	4	3	(15)	(2)	(12)	(3)	-	-	-	-	-	-	-	(25)
SEA - Olson	(3)	3	6	(2)	(1)	(3)	-	-	-	-	-	-	-	-
Meadow Lake	11	(4)	(5)	2	(5)	(4)	-	-	-	-	-	-	-	(5)
Neill	11	(6)	1	(11)	(6)	(5)	-	-	-	-	-	-	-	(16)
RSIS	(3)	-	(1)	(1)	(5)	(2)	-	-	-	-	-	-	-	(12)
Noble	(7)	(3)	2	5	8	1	-	-	-	-	-	-	-	6
Northport	4	1	1	(13)	(9)	(15)	-	-	-	-	-	-	-	(31)
Sonnesyn	3	3	3	(7)	(1)	(6)	-	-	-	-	-	-	-	(5)
Zachary Lane	(4)	(6)	(7)	(6)	3	(10)	-	-	-	-	-	-	-	(30)
FAIR Pilgrim	(13)	(7)	1	(14)	(4)	-	-	-	-	-	-	-	-	(37)
RVA Elem	(4)	-	16	19	14	15	-	-	-	-	-	-	-	60
FAIR Crystal	-	-	-	-	-	(21)	2	1	(1)	-	-	-	-	(19)
SEA@ FAIR Crystal	-	-	-	-	-	-	(9)	-	-	-	-	-	-	(9)
Plymouth	-	-	-	-	-	-	(58)	(9)	(24)	-	-	-	-	(91)
Robbinsdale	-	-	-	-	-	-	27	(15)	(14)	-	-	-	-	(2)
Sandburg	-	-	-	-	-	-	(47)	(7)	-	-	-	-	-	(54)
Cooper	-	-	-	-	-	-	-	-	-	61	(24)	(16)	(26)	(5)
Armstrong	-	-	-	-	-	-	-	-	-	9	(14)	(33)	(27)	(65)
RVA Secondary	-	-	-	-	-	-	16	17	22	9	19	20	24	127
Highview ALC	-	-	-	-	-	-	-	-	-	1	(13)	(26)	(9)	(47)
RTC	-	-	-	-	-	-	-	-	-	-	-	-	18	18
	(11)	(27)	(7)	(41)	(26)	(56)	(69)	(13)	(17)	80	(32)	(55)	(20)	(294)
	(11)	(27)	(7)	(41)	(26)	(56)	(69)	(13)	(17)	80	(32)	(55)	(20)	(294)

	27-Aug	31-Aug	7-Sep	10-Sep	13-Sep	16-Sep	20-Sep	24-Sep	30-Sep	10-Jan	4-Oct	7-Oct	14-Oct	28-Oct
K	(93)	(85)	(48)	(18)	(15)	(2)	(5)	3	3	(6)	(8)	(10)	(11)	(11)
1	(21)	(16)	(12)	(2)	(5)	(3)	(8)	(11)	(11)	(20)	(21)	(23)	(22)	(27)
2	1	(4)	(1)	9	7	5	4	(1)	(2)	(7)	(7)	(7)	(6)	(7)
3	(31)	(30)	(30)	(26)	(27)	(32)	(37)	(39)	(42)	(48)	(48)	(50)	(49)	(41)
4	(18)	(23)	(19)	(8)	(7)	(5)	(6)	(12)	(18)	(21)	(20)	(23)	(23)	(26)
5	(27)	(25)	(26)	(23)	(30)	(32)	(35)	(48)	(51)	(60)	(59)	(58)	(59)	(56)
6	(54)	(47)	(47)	(46)	(48)	(50)	(51)	(56)	(64)	(68)	(72)	(72)	(71)	(69)

	7	(15)	(15)	(7)	-	(4)	1	1	(1)	(1)	(9)	(12)	(12)	(18)	(13)
	8	(14)	(14)	(10)	(8)	(9)	(9)	(13)	(18)	(14)	(17)	(22)	(26)	(28)	(17)
	9	76	86	117	112	114	122	120	101	97	84	83	78	76	80
	10	(37)	(36)	(28)	(24)	(27)	(18)	(23)	(21)	(27)	(35)	(35)	(33)	(34)	(32)
	11	(56)	(55)	(41)	(43)	(46)	(50)	(47)	(47)	(51)	(55)	(54)	(56)	(57)	(55)
	12	(34)	(28)	(6)	(9)	(7)	(1)	3	(5)	(3)	(3)	(2)	(3)	(8)	(20)
Total Variance		(323)	(292)	(158)	(86)	(104)	(74)	(97)	(155)	(184)	(265)	(277)	(295)	(310)	(294)
Gain/Loss			31	134	72	(18)	30	(23)	(58)	(29)	(81)	(12)	(18)	(15)	16

Notes:

Conservative on enrollment projections

Actual head count is a bit light but enrollment (in WADM) is looking consistent with what was budgeted for FY22.

Head Count vs ADM/WADM

Head Count is a measure used to determine FTE

ADM/WADM is a measure used to calculate revenue

Budgeting - The measure used in budgeting is ADM/WADM.

Elementary - Weighted at 1.0

Secondary - Weighted at 1.2

FY 2022 Finance Advisory Committee Meeting Schedule

Topics subject to change

Phase	Date	Time	Outcome	FAC	Document
G a t h e r i n g	September 14, 2021	6:30 p.m. - 8:00 p.m.	(1) Welcome/Orientation (2) Enrollment to date (3) Levy (4) ESSER III consult/survey results (5) Budget Timeline	X	(A) Budget Timeline (B) Levy Summary (D) Enrollment (J) ESSER Survey/Results
	November 9, 2021	6:30 p.m. - 8:00 p.m.	FY23 Enrollment Projection Assumptions (2) ESSER Update	X	(D) ENPRO Model
P r e b u d g e t i o n	January 11, 2022	6:30 p.m. - 8:00 p.m.	(1) Review FY23 Budget Assumptions (2) Long Term Planning (3) Review Audit Results	X	(E) Fund Balance Summary (K) 5 Year Projection Model
	March 29, 2022	6:30 p.m. - 8:00 p.m.	(1) FY22 Budget Revision Review (2) Review Capital Budget Plan and Parameters (3) Begin Draft of FAC Report (Moved from March 15th)	X	(A) Budget Timeline
	May 17, 2022	6:30 p.m. - 8:00 p.m.	(1) FY23 Budget Process Update (2) Prepare FAC Board Presentation	X	(A) Budget Timeline (H) Spring 2022 FAC Report
W r a p p	June 7, 2022	6:30 p.m. - 8:00 p.m.	Board Presentation	X	(H) Spring 2022 FAC Report

- A Budget Timeline
- B Levy Summary
- C FY22 Budget Book
- D Enrollment Projections/ENPRO
- E Fund Balance
- F Audit Report
- G FY21 FAC Report
- H FY22 FAC Report
- I FY23 Budget Book
- J ESSER Survey
- K 5 Year Projection Model