

A Financial Advisory Council (FAC) of the School Board of Robbinsdale Area Schools was held Tuesday, November 14, 2023, beginning at 6:30 PM in the Education Service Center Boardroom
4148 Winnetka Ave N
New Hope, MN 55427.

1. Welcome and Introductions
2. Acceptance of Agenda
3. Approve May 16, 2023 Meeting Minutes 2
4. Appointment of FAC Chair and FAC Secretary
5. Budget and Staffing Timeline 4
Marti Voight, Interim Superintendent
6. Question Bank
Marti Voight, Interim Superintendent
7. Levy Pay 24 Update 9
Virginia Verbrugge, Assistant Director of Finance
8. Audit Update
9. Future Meetings/FAC Timeline:
 - January 16, 2024
 - March 12, 2024
 - May 14, 2024
 - August 5, 2024 presentation of 2023-2024 report to the School Board
10. Other
11. Adjourn

**ROBBINSDALE AREA SCHOOLS – INDEPENDENT SCHOOL DISTRICT 281
FINANCIAL ADVISORY COUNCIL (FAC)
MINUTES FOR May 16, 2023
DRAFT**

FAC Members			
X	Lennie Kaufman, Chair		April Gulley
	Walter Gray	X	Katherine Lankford
X	Greg Kugler, Secretary		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	Karylanne Marchand, Business Office Manager		

Agenda Item 1: Welcome and Introductions

Chair Lennie Kaufman called the meeting to order at 6:37 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.

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 March 14, 2023 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: FY24 Preliminary Budget Presentation

Mr. Ukee Dozier presented the FY24 budget as provided in the meeting materials. The budget was previously presented to the school board. The budget is to be further updated due to the current legislative session.

Agenda Item 5: Five Year Projection Walkthrough

Due to technical difficulties the five year projection was not discussed. Mr. Dozier was requested to provide an update at a future FAC meeting.

Agenda Item 6: 403(b) Update

Ms. Virginia Verbrugge provided an update regarding the deferred compensation claim. Due to the timing of the discovery and actuarial process the audit for FY22 has been delayed. The Minnesota

Department of Education has been made aware of the self-identified issue. Any adjustments to the general fund will be further communicated at a later meeting. An update will be provided in June.

Agenda Item 7: FAC Board Presentation Prep/Questions

Due to the delay in the FY22 Audit and current legislative session the presentation will be moved to a later date.

Agenda Item 8: FAC Timeline

The FAC Board Presentation is to be moved to August 7, 2023.

Agenda Item 9: Other

None. No items were presented.

Agenda Item 10: Adjourn

After a proper motion was made and seconded to adjourn the meeting, the meeting was adjourned at 8:21 p.m.

Meeting minutes submitted by Greg Kugler



To: School Board
Date: November 6, 2023
Re: Budget/Staffing Timeline

FY25 Staffing/Budget Timeline

Date	Meeting	Budget	Staffing
August 7, 2023	Board Regular Meeting	Resolution for the 2021-2022 audit	
August 7, 2023	Board Work Session	FAC presentation	
September 18, 2022	Business Meeting	(1) Approve Preliminary Pay 2024 Levy (non-action) (2) Renewal of Workers Comp (Consent)	
October 2, 2023	Business Meeting	Approve Preliminary Pay 2024 Levy	
October 16, 2023	Business Meeting	Resolution Awarding Sale of General Obligation Facilities Maintenance (LTFM) Bonds, Series 2023A	
October 16, 2023	Board Work Session	Staff Ratio	
November 20, 2023	Board Work Session	Staff Ratio (Non Action)	
November 27 - December 7, 2023	Building/department	Building/department budget input sessions	
December 10-14, 2023	Community	Stakeholder budget input sessions	
December 4, 2023	Business Meeting	(1) Levy Update (Truth in Taxation) (2) Levy Pay 2024 (Non Action)	
December 4, 2023	Board Work Session	(1) Preliminary Audit Report	
December 18, 2023	Board Regular Meeting	(1) Approve Final Pay 2024 Levy	

January 8, 2024	Board Work Session		- Draft of alpha seniority list and removal or addition of license forms available online - Proposed staff ratio
January 15, 2024			Removal of licenses
January 22, 2024	Board Regular Meeting	(1) Approval of Staffing Ratio (2) Final Audit Report (3) Non Resident Enrollment Capacity Limits Resolution (Non Action)	School board approves staffing ratios and allocations
January 23, 2024			License verification
January 30, 2024	Budget Managers	Begin Staffing Meetings for FY24 Budget	Initial set of dept meetings regarding FTE staff allocations: C&I, FOT, Finance, Technology, Student Services, A & I, HR, Communications, Nutrition Services, Early Childhood, Community Ed, cohort meetings
January 26, 2024			Seniority list corrections
February 1, 2024			Retirement or resignations, notification for return from leaves, requests for job shares and other leaves deadline
February 5, 2024	Board Work Session	Review FY25 Preliminary Enrollment Projections (2) Finance Update with Preliminary FY24 Revised Budget (3) FY25 Budget Assumptions	

February 5, 2024	Business Meeting	(1) Approval of resolution for non resident student enrollment capacity limits	
February 7, 2024			Departments FOT, Communications, Community Ed, Finance
February 8, 2024			Early Childhood,C and I, A and I, Nutrition Services, HR
February 9, 2024			Student Services, EL, Assistant Superintendent
Feb 13-16 & 20-23, 2024		Principals share proposals based on allocations within standard of service, utilizing compensatory and Federal funds.	Follow-up set of principal meetings regarding FTE staffing allocations
February 5,2024			Post hard to fill positions (Immersion, SPED, psychologist, social worker)
February 26, 2024			Cabinet Update
Feb 20-28, 2024			Q Comp peer coach observer positions posted online
February 23, 2024			Final seniority lists posted online
Mar 4, 6-8, 2024			Q Comp peer coach observer interviews and offers
March 4, 2024	Board Work Session	(1) FY24 Preliminary Budget Update (2) FY25 Budget Assumptions	
March 8, 2024			FTE spreadsheets completed by principals

March 11-22, 2024			Human Resources determines probationary teachers for non-renewal of contracts, identifies teachers to be proposed for placement on unrequested leave, reassignments (Strand)
March 18, 2024	Board Work Session	(1) FY24 Preliminary Revised Budget	
March 22, 2024			Staffing information regarding individual teachers distributed to principals
Mar 25 - 29, 2024	Spring Break		
April 2, 2024			Internal building staffing
April 2, 2024	Board Work Session	(1) FY24 Preliminary Revised Budget - Non Action	
April 4-17, 2024			Transfer Pool 1, posting 1 <Calls for interviews April 5-8; interviews April 9,11-12; offers April 15; notify HR April 17
April 15, 2024	Board Regular Meeting	(1) Approve FY24 Mid year Revised budget	
April 18-19, 2024			2nd internal building staffing
April 22-30, 2024			Transfer Pool 1, posting 2 <Calls of interviews April 22-23; interviews April 24-26; offers April 29; notify



			HR April 30>
May 1, 2024			Applications due in HR for Transfer Pool 2; School Board takes final action placing staff on unrequested leave
May 6, 2024	Board Work Session	Preliminary FY25 Budget Assumptions and proposal	
May 2-3, 2024			Transfer Pool 2, assign staff if needed
May 6			Post open positions
May 20, 2024	Board Regular Meeting	FY25 Budget Process update (Work Session)	School Board take final action placing staff on unrequested leave
June 4, 2024	Board Work Session	(1) FAC Presentation (2) Review Final FY25 Budgets for all funds (Non Action) (3) LTFM 10 Year Plan	
June 17, 2024	Board Regular Meeting	(1) Approve Final FY25 Budget for all funds (2) LTFM 10 Year Plan (3) Resolution for Sale of Bonds	



Preliminary Proposed Levy Taxes Payable 2024

Virginia Verbrugge
Assistant Finance Director

Michael Hart
PMA Securities, LLC

September 18, 2023



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 2024 represents an estimated proposal of property tax revenue for the 2024-25 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 2024
- The school board is obligated to certify proposed levies by statutory dates that will be discussed in the presentation.



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District Levy Funding Types

Voter Approved Levies:

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

Board Approved levies:

- Local Optional Revenue
- Lease Levies
- Achievement & Integration
- Safe Schools
- Operating Capital
- LTFM (General Fund & Bonds)
- Others



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Property Taxes

Pay 2024 Property Tax Timeline:

- Spring (2023) – Valuation notice sent to taxpayers
- September (2023) – preliminary Pay 2024 school levies approved by school board
- November (2023) – Proposed property tax levy mailed to all taxpayers
- December (2023) – final taxes are certified
- Spring (2024) – Property tax statements are mailed out



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Levy Certification Timeline

September 8, 2023

- Deadline for MDE to certify levy limitations to school districts

October 2, 2023

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

December 4, 2023

- ISD 281 scheduled (Truth in Taxation) meeting to discuss Pay 2024 final levy
- Districts are required to hold hearing in regularly scheduled meeting between November 24 and December 28.

December 18, 2023

- ISD 281 scheduled meeting to adopt final Pay 2024 levy

December 28, 2023

- Deadline to submit final levy to county – Copy to MDE by January 8, 2024



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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



Levy Categories and Comparison

Category	Certified Pay 19	Certified Pay 20	Certified Pay 21	Certified Pay 22	Certified Pay 23	Proposed Pay 24	\$ Change	% Change
Referendum	24,469,835	22,269,042	21,868,789	21,587,202	25,141,476	26,268,561	1,127,085	4.5%
Local Optional	5,118,494	8,444,001	8,819,111	7,621,959	7,748,282	8,549,037	800,755	10.3%
Equity	930,776	906,400	881,117	834,145	798,001	605,690	(192,310)	-24.1%
Transition	253,956	248,227	240,194	227,510	215,796	223,058	7,262	3.4%
Technology	4,515,368	4,826,922	5,279,520	5,524,476	5,863,119	6,642,660	779,541	13.3%
Operating Capital	1,181,634	1,202,178	1,316,984	1,456,520	1,520,616	1,797,253	276,637	18.2%
Q Comp	1,153,019	1,172,913	1,166,817	1,066,658	1,025,754	1,003,955	(21,799)	-2.1%
Achievement & Integration	846,754	861,726	851,916	825,635	819,851	823,283	3,432	0.4%
Unemployment	125,000	75,000	150,000	300,000	200,000	100,000	(100,000)	-50.0%
Safe Schools	671,423	656,276	635,039	601,504	587,245	587,622	377	0.1%
Career Tech Education	310,383	317,711	364,887	364,887	239,185	368,193	129,008	53.9%
Long-Term Facilities Maintenance	1,686,318	1,685,803	141,489	1,393,745	2,519,743	2,014,547	(505,197)	-20.0%
Lease Levy	2,905,046	2,929,145	2,947,699	2,877,212	3,180,847	3,156,773	(24,073)	-0.8%
Adjustments and Abatement	(15,433)	(2,275,685)	(436,492)	(255,812)	(1,703,055)	(2,084,492)	(381,437)	
Total General Fund	44,152,573	43,319,659	44,227,070	44,425,641	48,156,859	50,056,139	1,899,280	3.9%
Community Education	2,400,253	2,562,732	2,149,514	2,204,508	1,752,692	2,396,321	643,630	36.7%
Debt	18,197,133	18,251,378	16,580,877	18,036,407	19,634,408	21,746,687	2,112,279	10.8%
OPEB	230,858	1,419,614	2,595,268	2,698,613	2,663,258	1,681,423	(981,834)	-36.9%
TOTAL PROPOSED LEVY	64,980,817	65,553,383	65,552,729	67,365,169	72,207,217	75,880,570	3,673,354	4.8%

Based on the expected levy and preliminary information as of September 15, 2023. MDE continues to update the levy system daily. New updates may be provided to the board prior to or at the board meeting on September 18, 2023.

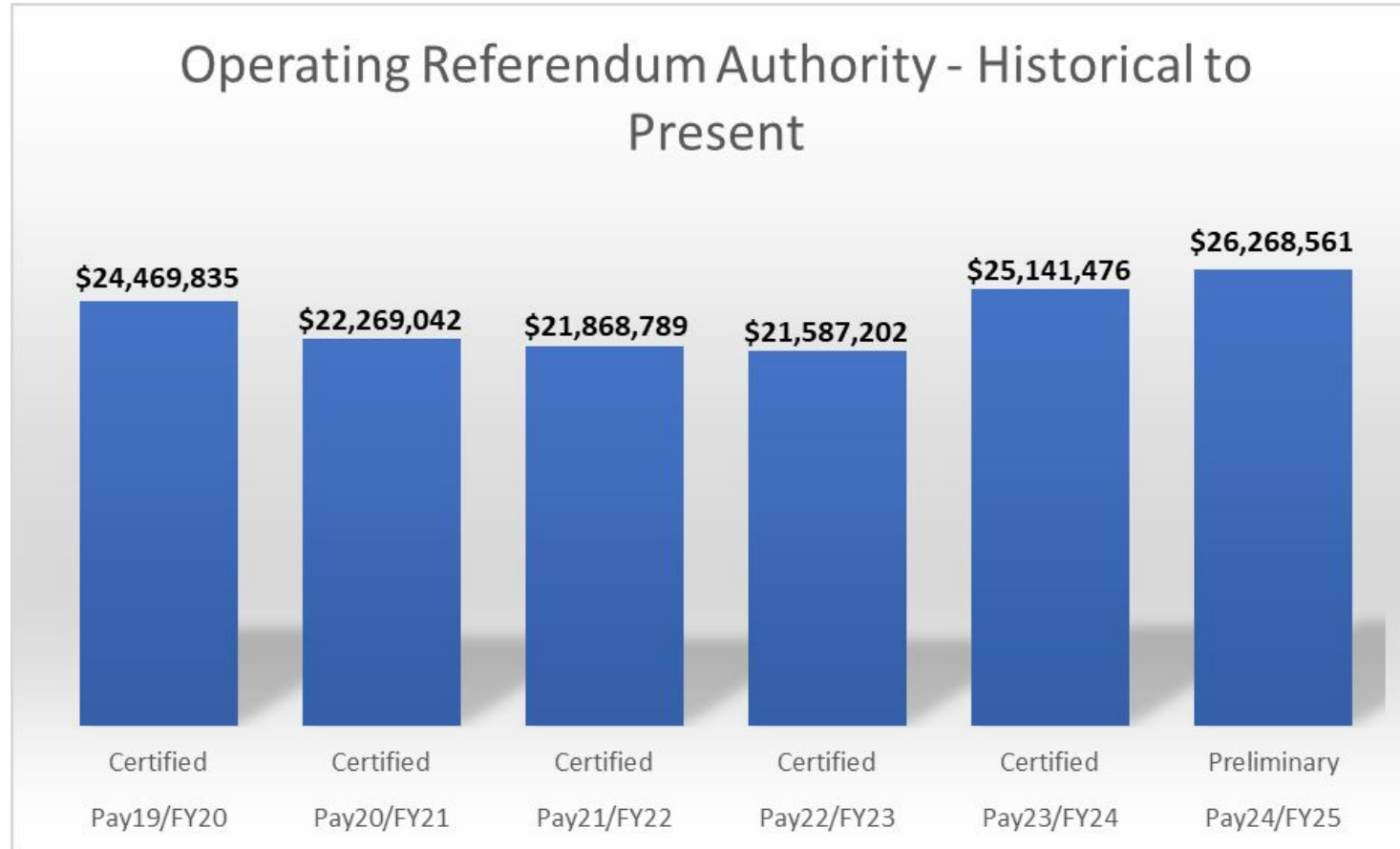


Levy Highlights

- Operating Referendum - \$1.1 million increase due to inflationary increases (2.57%) applied to Pay 24, and prior year adjustments
- November 2014 authority of referendum expires after taxes payable in 2025

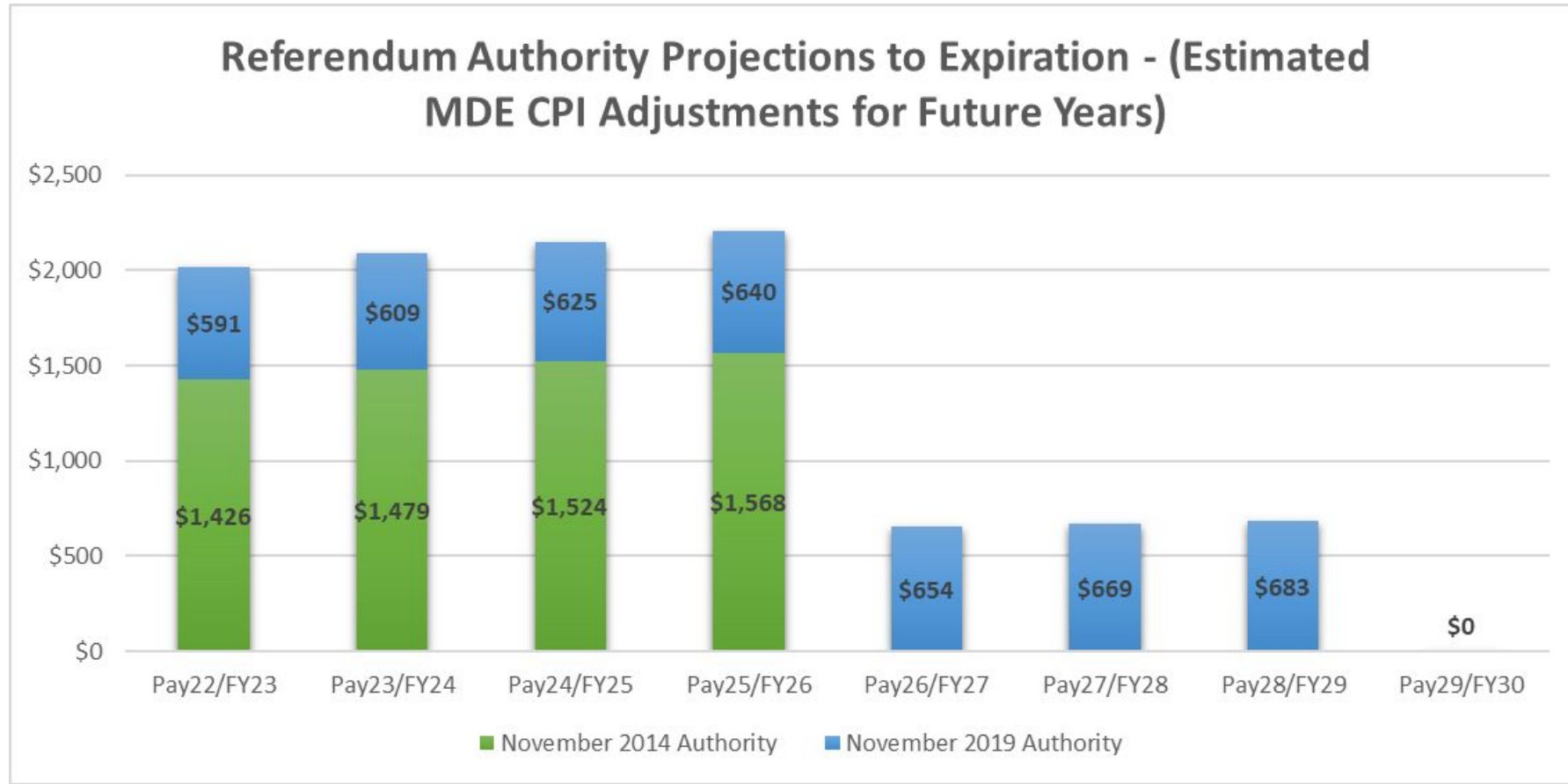


Operating Referendum – Historical to Present





Referendum Authority to Expiration





Levy Highlights

- Local Optional levy increases due to declining state aid and prior year adjustments

	Certified Pay 2023	Proposed Pay 2024	Change
Adjusted Pupil Units	11,514.60	11,522.00	7.40
Resident Pupil Units	14,502.20	14,650.20	148.00
Referendum Market Value	11,952,168,700	13,629,684,750	1,677,516,050
RMV/RPU	824,162	930,341	106,179
Local Optional Revenue	8,336,570	8,341,928	5,358
Local Optional Aid	219,186	437	(218,749)
Local Optional Levy	8,117,384	8,341,491	224,107
Prior Year Adjustments	(369,102)	207,546	576,648
Total Levy with Prior Year Adjustments	7,748,282	8,549,037	800,755



Levy Highlights

- Operating Capital levy increases due to declining state aid

	Pay 2023	Pay 2024	Change
Operating Capital			
Adjusted Net Tax Capacity	147,054,654	174,035,963	26,981,309
Adjusted Pupil Units	11,514.60	11,522.00	7.40
ANTC/APU	12,771	15,105	2,334
Operating Capital Levy	1,520,616	1,797,253	276,637
Operating Capital Aid	1,207,435	952,011	(255,424)
Operating Capital Revenue	2,728,051	2,749,264	21,213
% Aid	44%	35%	-9%
% Levy	56%	65%	9%



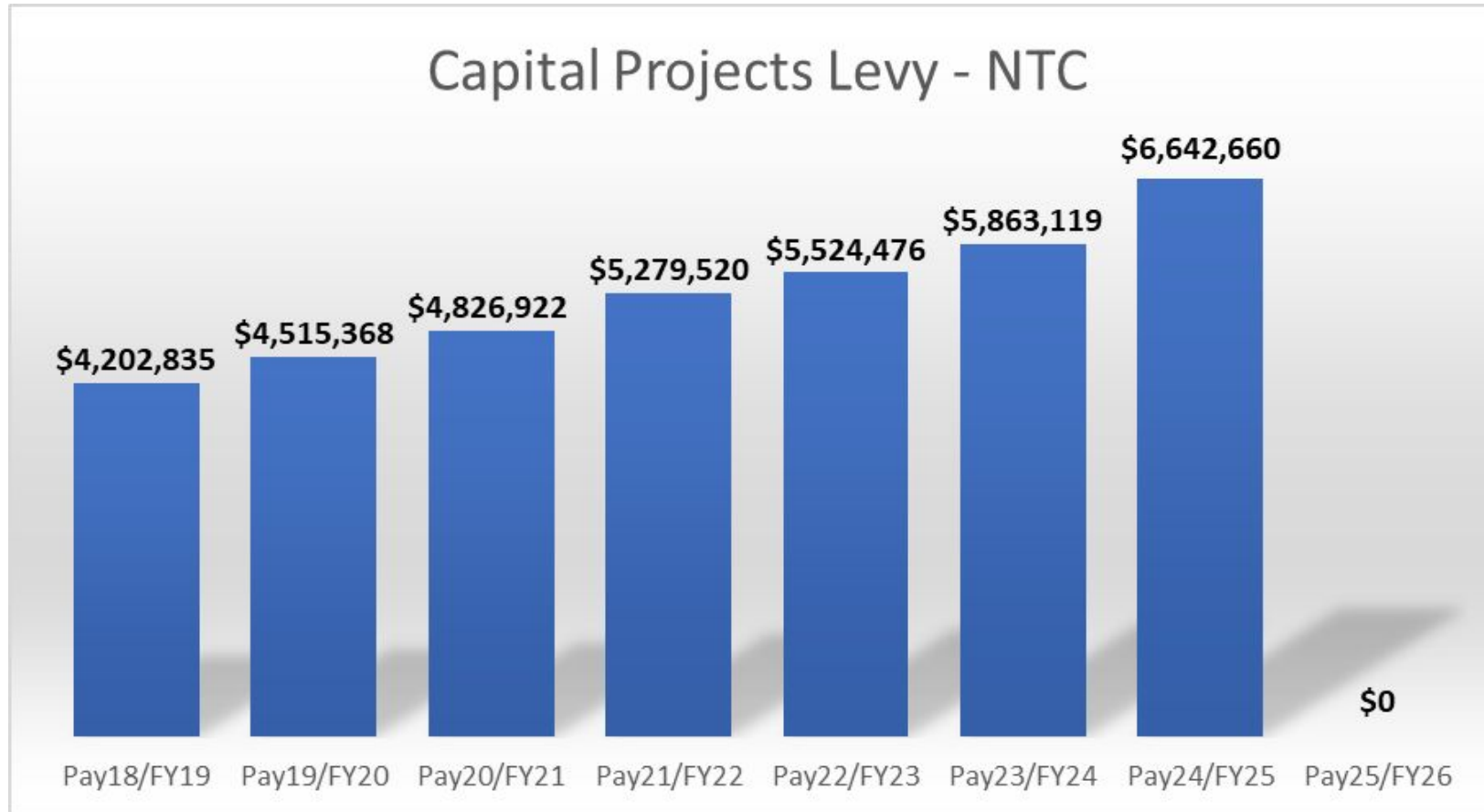
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Levy Highlights

- Capital Projects (Tech) – \$780k increase due to 13.3% Net Tax Capacity increase
- Expires after taxes payable in 2024



Capital Projects Levy Trend with Expiration





Levy Highlights

- Combined Debt Service levies increasing \$1,130,444
 - Decrease in OPEB Bond Levy
 - Increase in current Bond levies offsetting OPEB Bond decrease
 - New LTFM Bond creates increase



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Levy Highlights

- Community Education levy increasing by \$643,630
- Increase in School Age Care levy



Summary and Board Action

- **Summary** - Final preliminary proposed Pay 24 levy projected an estimated increase from current year levy of \$3.67 million or 4.8%.
- **Board Action** – School Board will be asked to approve preliminary tax levy at “maximum” allowable for taxes payable in 2024 at October 2nd board meeting.



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Questions