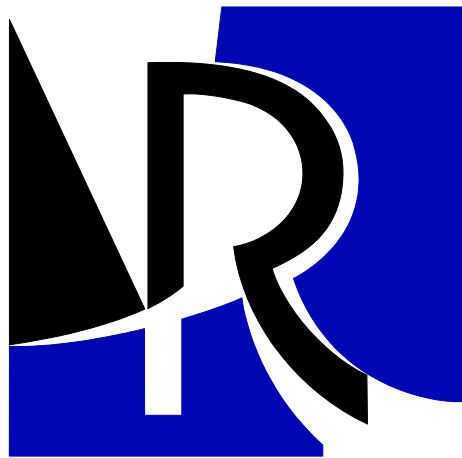


ROBBINSDALE AREA SCHOOLS

**INDEPENDENT SCHOOL DISTRICT #281
NEW HOPE, MINNESOTA**

Serving the communities of Brooklyn Center, Brooklyn Park, Crystal, Golden Valley,
New Hope, Plymouth and Robbinsdale

2022-2023 BUDGET



BUDGET OVERVIEW

The Robbinsdale Area School District's fiscal year commences July 1 of each year, which is consistent with most school districts and is law in Minnesota. The School Board, by law, must have a budget adopted for the upcoming fiscal year prior to July 1.

The budget sets forth the financial plan for the forthcoming fiscal year. It is based on the projected financial needs of the District, and serves to allocate limited resources in the best possible way to provide the best educational opportunities to students.

FINANCIAL STRUCTURE

The financial activity of the District is accounted for in several funds. Each fund is an independent accounting entity having its own set of accounts, assets, liabilities, fund balances, revenues and expenditures. The Budget, approved by the School Board, reports on the following funds: General, Capital Expenditure (General Fund), Child Nutrition, Community Service, Building Construction and Debt Service.

GENERAL FUND

The General Fund is used to account for K-12 educational activities, instruction and student support programs. Administrative, operational, building maintenance and legal expenditures not specifically designated to be accounted for in any other fund are also recorded within the General Fund.

Transportation Services

The General Fund is also used to show all financial activities of the District's pupil transportation program. Chargebacks will be made against other operating funds when appropriate.

Capital Expenditures

Revenue for total operating capital and the capital lease levy must be recorded in the reserve for operating capital in the General Fund. Revenue for Health and Safety and for Disabled Accessibility must be recorded in the Reserves for these purposes in the General Fund. Revenue and expenses from the Technology Levy are also recorded in this fund.

Proceeds from the sale or exchange of school buildings or real property must be used according to the requirements of M.S. 123.36, Subd. 13. Where this statute permits deposit in the Capital Expenditure Fund, the proceeds must be deposited in the Reserve for Operating Capital in the General Fund.

CHILD NUTRITION FUND

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

All expenditures relating to meal preparation must be recorded in the Child Nutrition Fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service and kitchen custodial service.

COMMUNITY SERVICE FUND

The Community Service Fund is used to record all financial activities of the Community Service program.

The focus of Community Education is enrichment programs for any age level that are not part of the K-12 education program. Community Education programming may also include K-12 summer school enrichment activities which, although educational in nature, are not for credit and are not required for graduation. A district may spend up to 10 percent of its community education revenue (levy, aids and fees) to purchase or lease computers and related items, equipment for instructional programs and library books used exclusively for community education.

BUILDING CONSTRUCTION FUND

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 by capital loans. Revenues and expenses relating to the District's state approved Long Term Facility Maintenance (LTFM) Program are recorded in this fund when bonds have been issued for project costs or if a single project cost is \$2,000,000 or greater using pay-as-you-go LTFM levy.

Construction costs for buildings and additions consist of the following: expenditures for general construction, advertisement for contracts, payments on contracts for construction, installations of plumbing, heating, lighting, ventilation and electrical systems, expenditures for lockers, elevators, and other equipment, architectural and engineering services, paint and decorating expenses, and any other related costs. Also included are the costs of floating the bond issue in this fund by reclassification from the General Fund.

DEBT SERVICE FUND

The Debt Service Fund is used to record revenue and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, 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 a Debt Service Fund.

**REVENUE ASSUMPTIONS
2022-23**

GENERAL FUND REVENUE ASSUMPTIONS (Fund 01/09)

Estimated Revenue \$185,695,070

State General Education Aid:

State Basic General Education Aid is budgeted at \$80,114,237. Under current law the basic formula amount is derived from estimated adjusted pupil units served \$6,863. The basic formula is increased \$135 per pupil unit or 2.00% from the 2021-22 school year amount of \$6,728. The basic general education aid serves as the district’s primary funding source, accounting for 43.39% of the general operating fund revenue.

Per-Pupil-Unit Allocation-Basic General Education:

School Year	Per Pupil Allocation	Formula Change %
2018-19	\$6,312	2.00%
2019-20	\$6,438	2.00%
2020-21	\$6,567	2.00%
2021-22	\$6,728	2.45%
2022-23	\$6,863	2.00%

Other components of General Education Aid amount to \$16,944,633. Other components of General Education Aid are listed below:

Other General Education Aid – FY 2022-2023	
Declining Enrollment	\$685,314
Pension Adjustment	\$855,115
Gifted & Talented	\$153,601
Extended Time	\$767,550
Basic Skills	\$11,975,070
Transportation Sparsity	\$13,804
Total	\$14,450,455

Enrollment:

Pupil Units-The district has projected annual average daily membership served to be 10,763 for the 2022-23 school year. The average daily membership (ADM) is based upon enrollment and is the basis for the calculation of general education aid.

ADM calculates actual “membership time” rather than simple enrollment counts at a given point in time. This also includes the net impact of “open enrollment” agreements with other Minnesota districts.

ADM includes students who leave the district through tuition agreements and excludes students who enter the district with a tuition agreement.

Projected enrollment for the 2022-23 school year:

Grade Level	ADM	Weight	WADM
PreK	121	1.00	121
VPK	175	1.00	175
Handicap KG	92	1.00	92
KG Full	728	1.00	728
Grade 1-3	2,249	1.00	2,249
Grade 4-6	2,136	1.00	2,136
Grade 7-12	5,262	1.20	6,314
Total	10,763		11,815

Extended Time WADM

150.00

Property Taxes:

Property tax revenue is budgeted at \$44,425,640. Revenue from property taxes provides the second largest source of revenue for the General Fund, representing 23.44% of total revenue. Levy portion of the current operating referendum and prior year adjustments are estimated at \$21,587,202 and account for 49.60% of General Fund property tax revenue. The District’s operating referendum authority for the 2022-23 school year is estimated at \$1,835 per student served.

General Fund Designated Levies – FY 2022-23	
Equity	\$834,145
Referendum	\$21,639,055
Transition	\$227,510
Integration	\$825,635
Safe Schools	\$601,504
Career Technical	\$364,887
Local Optional Levy	\$8,049,179
Re-Employment	\$300,000
Alternative Compensation	\$1,066,658
Capital Projects Levy (Tech)	\$5,524,476
Operating Capital	\$4,333,732
LTFM	\$1,393,745
Adjustments	\$(734,885)
Total	\$44,425,640

Other State (Categorical) Aid:

State supported programs are budgeted at \$25,827,775. Special education categorical aid makes up 69.68% of this category and is estimated at \$17,998,000. State aid for special education is a formula that is based upon district special education expenditures and statewide funding limits. Other State Aid components are listed below:

Other State Categorical Aid	
Special Education (Regular)	\$17,998,000
Integration	\$1,855,396
Indian Education	\$80,000
Nonpublic Transportation	\$450,000
Integration Transportation	\$2,000,000
Foster Transportation	\$200,000
Alternative Compensation	\$1,969,114
Operating Capital	\$1,275,264
Total	\$25,827,775

Federal Sources:

Federal Revenue is budgeted at \$17,137,409. Title Programs-Entitlement computations use federal funding limits, enrollment data and the number of pupils in various programs. Expenditures will match total revenues in the Title Programs. Total includes \$12,118,628 in ESSER II and III funds.

Local Tuition, Fees and Admissions:

Revenue in this category is budgeted to decrease to \$1,779,105. Items in this category include misc. fees, admissions, gate receipts and interest revenue.

CAPITAL AND TECH LEVY REVENUE ASSUMPTIONS (Fund 01/09)

Note: These funds are inclusive of the overall General Fund revenue budget but are detailed here for transparency purposes.

Total capital related revenue is expected to be \$11,266,893 (Capital \$5.742 million, Tech \$5.524 million). Major components of the capital revenue include operating capital levy and aid, health and safety state aid, capital projects and building lease levy

FOOD SERVICE FUND REVENUE ASSUMPTIONS (Fund 02)

Food service revenue is budgeted to be \$7,768,690. Prices for breakfast, lunch and milk are as follows:.

Meal	Cost
Elementary Lunch	\$2.65
Middle School Lunch	\$2.85
High School Lunch	\$3.00
Breakfast	\$1.50
Milk/Juice	\$.50/\$.40

State and federal reimbursements rates for the 2022-23 school year are shown in the table below. Schools that serve at least 40% lunches at free/reduced prices qualify for Severe Need (SV) breakfast rates.

Meal	Federal Rate	State Rate
Lunch Paid	\$0.37	\$0.125
Lunch Reduced	\$2.91	\$0.525
Lunch Free	\$3.31	\$0.125
Breakfast Paid	\$0.33	\$0.550
Breakfast Reduced	\$1.67	\$0.300
Breakfast Free	\$1.97	
Breakfast Paid (SV)	\$0.33	\$0.550
Breakfast Reduced (SV)	\$2.05	\$0.300
Breakfast Free (SV)	\$2.35	

COMMUNITY EDUCATION REVENUE ASSUMPTIONS (Fund 04)

Total revenue for the community education fund is budgeted at \$10,541,433. This is an increase from prior year revised due to increased programming and participation within Adventure Club and The Source after school programs.

CONSTRUCTION FUND REVENUE ASSUMPTIONS (Fund 06)

The Construction Fund is used to account for Long-Term Facilities Maintenance projects. Long-Term Facility Maintenance Bonds have been sold in the prior year to fund state approved projects for the current year. A bond amount of \$18,800,000 is to be issued to fund the 2022-23 fiscal year deferred maintenance projects that will be submitted to MDE as part of annual 10 Year LTFM Plans.

DEBT SERVICE FUND REVENUE ASSUMPTIONS (Fund 07/Fund 47 OPEB)

Debt service fund revenue is estimated to be at \$21,635,020 (Fund 07 - \$18.936 million, Fund 47 - \$2.697 million). The revenue is directly linked to the debt service principal and interest bond payment schedule and is funded through levy and aid.

EXPENDITURE ASSUMPTIONS

GENERAL FUND EXPENDITURE ASSUMPTIONS (Fund 01/09)

The total General Fund expenditure budget is estimated to be \$190,770,269. This includes the following for 2022-23:

The **salaries and employee benefits** budget of \$148,959,639 includes salary and benefits for all employee groups covered in the general fund. The salaries and wages and employee benefits budget includes:

- a) Increased salary and wage costs for longevity, education, pay rates and other items included in newly settled bargaining agreements.
- b) Increased costs for statutory benefits (TRA, PERA, FICA, unemployment and workers compensation).
- c) Increased costs for other collectively bargained benefits (health & dental insurance) associated with all employee groups.
- d) Expenditures for Alternative Compensation Program.

Other District Staffing Assumptions:

Student to Staff Ratios

Grade	Range
Kindergarten	18-25
1 st Grade	19-26
2 nd Grade	21-28
3 rd Grade	21-28
4 th Grade	23-30
5 th Grade	24-31
Grade 6-8	25.22
Grade 9-12	28.10

Special Education Staffing Ratios

The special education department will utilize the same staffing ratios in planning for 2022-23 as were utilized for 2021-22. They are as follows:

Weighted student numbers (based on amount of special education service received):

- Federal setting I – 1.0
- Federal setting II – 1.25
- Federal setting III – 1.5

Licensed resource-level teachers: Elementary 16:1 (weighted student #)
Middle School 18:1 (weighted student #)
High School 20:1 (weighted student #)

Center-based classrooms (ASD, DCD, EBD): 8-12:1; can be adjusted based on amount of time students participate in the mainstream.

Early Childhood Special Education classrooms: 16:1

Speech/Language: 50:1

Psychologist: Elementary 750:1
Middle School 1000:1
High School 1200:1
Plus additional allocation based on number of center based students in the building

Social Workers: Elementary 100:1
Middle School 200:1
High School 250:1
Plus additional allocation based on number of center based students in the building

Occupational Therapists: 50:1

Physical Therapists: 50:1

DAPE: 50:1

Non-labor expenditures (Excluding Capital) are budgeted \$30,759,848 representing 16.12% of total General Fund Expenditures. Expenditures in this area include building operations/utilities, building supply allocation, and transportation contracted services.

CAPITAL AND TECH LEVY EXPENDITURE ASSUMPTIONS (Fund 01/09)

Note: These funds are inclusive of the overall General Fund expenditure budget but are detailed here for transparency purposes.

Capital and Tech Levy expenditures for the 2022-23 school year are estimated at \$12,566,191 (Capital \$7.449 million, Tech \$5.116 million). The operating capital portion of expenditures includes \$535k in labor cost, with the remaining cost consisting of equipment, curricular resources/supplies, and lease expenditures. Operating Capital expenditures are projected to exceed revenues due to a need in curricular resources. The Tech Levy portion of expenditures includes \$980k in labor cost, with the remaining cost consisting of technology supplies/equipment, technological infrastructure, and technology related subscriptions.

FOOD SERVICE FUND EXPENDITURE ASSUMPTIONS (Fund 02)

Expenditures in the food service fund are budgeted at \$7,986,211.

Salary and benefits include step and salary schedule percentage increases for settled contracts, which are slightly offset by attrition and labor shortages. Inflationary costs due to supply chain disruptions is also projected to the impact supply costs.

COMMUNITY EDUCATION EXPENDITURE ASSUMPTIONS (Fund 04)

Expenditures in the Community Service fund are budgeted at \$10,059,389. Factors impacting expenditures are as follows:

- Salaries and benefits cost increase as a result of newly settled bargaining group agreements.
- Additional labor cost increase in correlation with staffing needs for increased program participation.

CONSTRUCTION FUND EXPENDITURE ASSUMPTIONS (Fund 06)

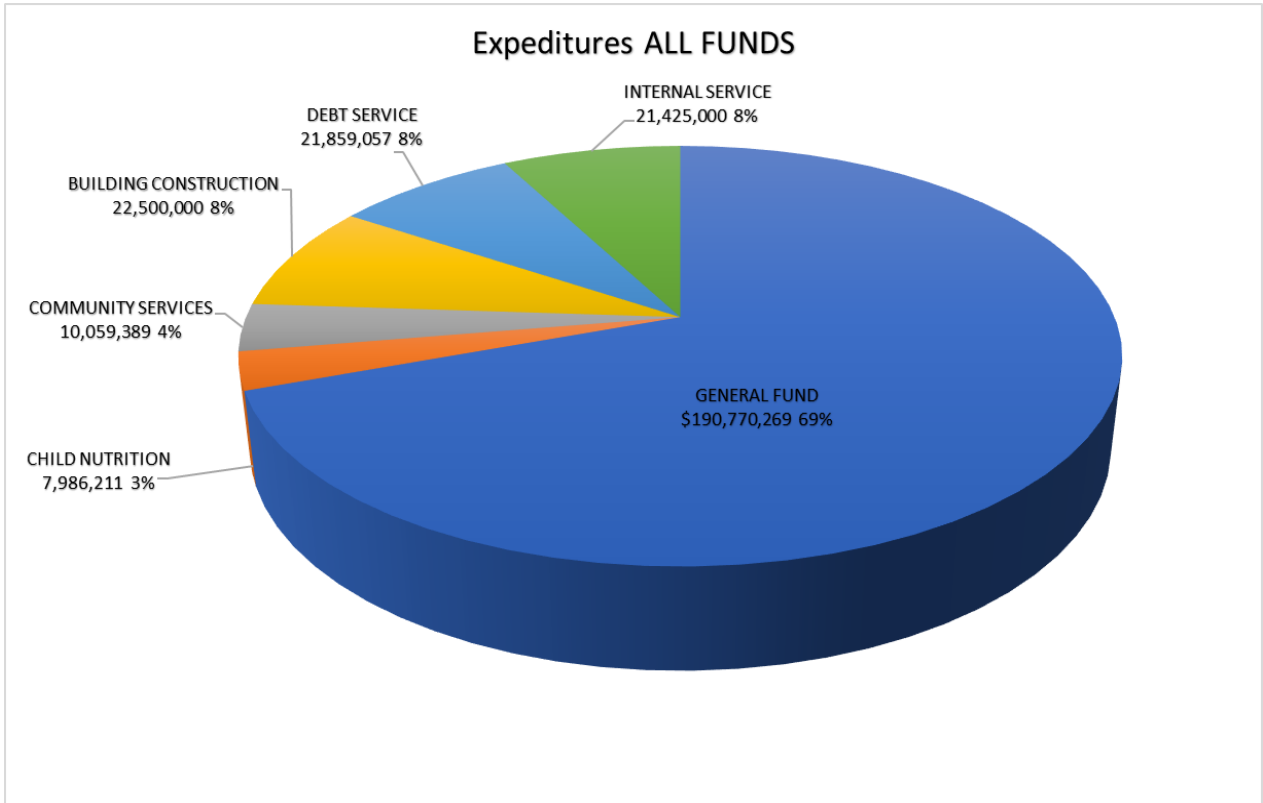
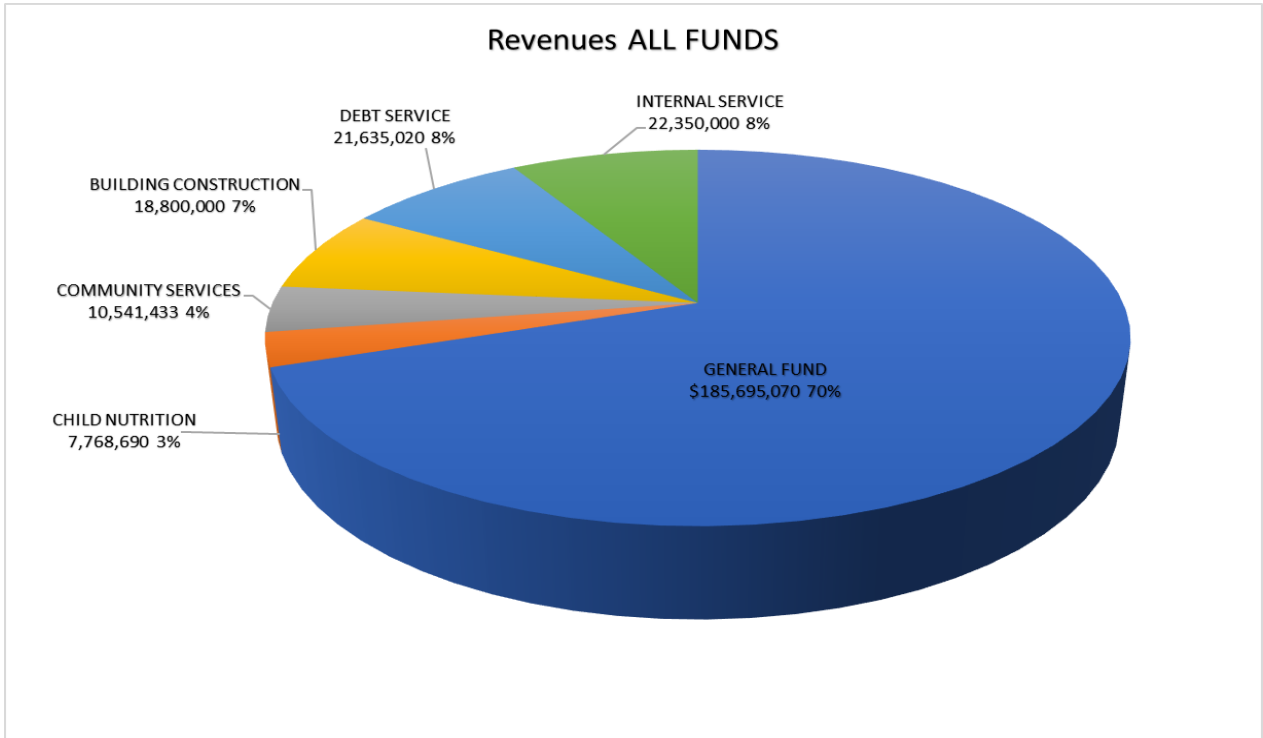
Deferred maintenance projects that are funded through the Long Term Facilities Maintenance program are projected to be \$22,500,000. Budgeted expenditures follow a plan that is annually approved by the Minnesota Department of Education. Plans include \$18.8 million in project costs for FY2022-23. An additional \$3.7 million has also been set aside for prior year encumbered carryover costs and unforeseen inflationary expenses.

DEBT SERVICE FUND EXPENDITURE ASSUMPTIONS (Fund 07/Fund 47 OPEB)

Debt service fund expenditures are estimated at \$21,859,057 (Fund 07 - \$19.256 million, Fund 47 - \$2.603 million). The expenditures are directly linked to the debt service principal and interest bond payment schedule.

FINANCIAL SECTION

General Fund



**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
BUDGET COMPARISON
REVENUE BUDGET COMPARISON**

Fund	Revised Budget 2021-2022	Proposed Budget 2022-2023	\$ Change	% Change
GENERAL FUND	\$ 186,149,469	\$ 185,695,070	\$ (454,399)	-0.24%
CHILD NUTRITION	8,198,606	7,768,690	(429,917)	-5.24%
COMMUNITY SERVICES	9,840,482	10,541,433	700,951	7.12%
BUILDING CONSTRUCTION	23,297,682	18,800,000	(4,497,682)	-19.31%
DEBT SERVICE	20,600,000	21,635,020	1,035,020	5.02%
INTERNAL SERVICE	23,500,000	22,350,000	\$ (1,150,000)	-4.89%
TOTAL	<u>\$ 271,586,239</u>	<u>\$ 266,790,212</u>	<u>\$ (4,796,027)</u>	<u>-1.77%</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
BUDGET COMPARISON
EXPENDITURE BUDGET COMPARISON**

Fund	Revised Budget 2021-2022	Proposed Budget 2022-2023	\$ Change	% Change
GENERAL FUND	\$ 184,349,163	\$ 190,770,269	\$ 6,421,106	3.48%
CHILD NUTRITION	8,602,846	7,986,211	(616,634)	-7.17%
COMMUNITY SERVICES	8,646,443	10,059,389	1,412,946	16.34%
BUILDING CONSTRUCTION	19,500,000	22,500,000	3,000,000	15.38%
DEBT SERVICE	20,600,000	21,859,057	1,259,057	6.11%
INTERNAL SERVICE	21,800,000	21,425,000	\$ (375,000)	-1.72%
TOTAL	<u>\$ 263,498,452</u>	<u>\$ 274,599,927</u>	<u>\$ 11,101,475</u>	<u>4.21%</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
GENERAL AND TRANSPORTATION ACCOUNTS
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Proposed Budget 2022-2023
REVENUES:					
Property Taxes	\$ 37,343,093	\$ 44,343,444	\$ 43,600,568	\$ 44,227,070	\$ 43,526,355
State Sources	125,643,126	127,595,186	126,479,516	124,674,922	123,252,200
Federal Sources	7,343,177	5,842,148	11,131,265	15,578,560	17,137,409
Local Sources	3,980,151	4,682,547	4,026,455	1,668,917	1,779,105
TOTAL REVENUE	<u>\$ 174,309,547</u>	<u>\$ 182,463,325</u>	<u>\$ 185,237,804</u>	<u>\$ 186,149,469</u>	<u>\$ 185,695,070</u>
EXPENDITURES:					
Salaries and Wages	\$ 105,125,192	\$ 107,485,837	\$ 105,734,371	\$ 109,875,182	\$ 114,920,376
Employee Benefits	31,526,256	32,960,918	33,776,658	32,685,960	34,039,263
Purchased Services	28,099,633	25,214,235	18,923,435	21,911,947	21,510,761
Supplies & Equipment	12,175,842	13,075,924	13,333,549	16,111,759	15,405,057
Other Expenses	<u>(3,691,893)</u>	<u>2,080,382</u>	<u>2,613,837</u>	<u>3,764,315</u>	<u>4,894,813</u>
TOTAL EXPENDITURES	<u>\$ 173,235,030</u>	<u>\$ 180,817,296</u>	<u>\$ 174,381,850</u>	<u>\$ 184,349,163</u>	<u>\$ 190,770,269</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 1,074,517</u>	<u>\$ 1,646,029</u>	<u>\$ 10,855,954</u>	<u>\$ 1,800,306</u>	<u>\$ (5,075,200)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES					
	<u>\$ 1,074,517</u>	<u>\$ 1,646,029</u>	<u>\$ 10,855,954</u>	<u>\$ 1,800,306</u>	<u>\$ (5,075,200)</u>
FUND BALANCE ADJUSTMENT		<u>\$ 540,468</u>			<u>\$ 5,294,086</u>
BEGINNING TOTAL FUND BALANCE	<u>\$ 4,979,913</u>	<u>\$ 6,054,430</u>	<u>\$ 8,240,927</u>	<u>\$ 19,096,881</u>	<u>\$ 20,897,187</u>
ENDING TOTAL FUND BALANCE	<u>\$ 6,054,430</u>	<u>\$ 8,240,927</u>	<u>\$ 19,096,881</u>	<u>\$ 20,897,187</u>	<u>\$ 21,116,073</u>

Note: Revised budget is only a projection and is not a true indication of beginning/ending balances

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
ENROLLMENT HISTORY AND FY23 PROJECTIONS**

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Revised Budget 2021-22	Proposed Budget 2022-23
ENROLLMENT (Students Served)					
EC	129	126	113	146	121
Pre K	170	166	131	132	175
K	868	892	741	814	820
1	836	852	818	723	772
2	871	815	785	807	703
3	874	824	756	748	774
4	889	847	790	718	737
5	955	880	800	741	693
6	959	927	799	754	706
7	879	952	885	782	743
8	916	869	884	866	758
9	1,016	1,002	907	967	917
10	948	1,016	980	886	951
11	926	929	967	949	852
12	<u>1,000</u>	<u>1,035</u>	<u>1,037</u>	<u>1,006</u>	<u>1,041</u>
TOTAL ENROLLMENT	12,237	12,132	11,393	11,038	10,763
WEIGHTED PUPIL UNITS					
PRE K/ KINDERGARTEN	1,165	1,182	985	1,093	1,114
1-6	5,385	5,145	4,748	4,491	4,385
7-12	<u>6,822</u>	<u>6,964</u>	<u>6,791</u>	<u>6,546</u>	<u>6,314</u>
TOTAL WEIGHTED PUPIL UNITS *	13,372	13,291	12,524	12,129	11,814
Extended Time Pupil Units	134	108	27	60	150
Computed using weighting factors: 1.0 for EC-6, 1.2 for 7-12					

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND REVENUE DETAIL**

GENERAL EDUCATION FORMULA ALLOWANCE	6,312	6,438	6,567	6,728	6,863
BASIC GENERAL EDUCATION FUNDING	79,825,282	81,950,137	81,162,275	81,055,667	80,114,237
EXTENDED TIME	685,166	551,459	135,959	307,020	767,550
GIFTED & TALENTED	173,725	171,460	161,583	158,238	153,601
OTHER AIDS	3,703,669	3,744,220	3,869,109	3,607,836	3,084,528
ADJUSTMENTS	-	-	-	-	-
LOCATION OPTIONAL/REFERENDUM/EQUITY	-	-	-	-	-
COMPENSATORY REV(BASIC SKILLS & EL)	15,262,282	14,527,832	12,715,370	12,777,362	12,006,492
COMPENSATORY REV(LIMITED ENGLISH)	-	-	-	-	-
TOTAL GENERAL EDUCATION REVENUE	\$ 99,650,125	100,945,109	98,044,296	97,906,123	96,126,407
OPERATING REFERENDUM and ADJUSTMENTS LEVY	18,362,268	24,469,835	22,269,042	21,868,789	21,587,202
CAPITAL PROJECTS	4,202,835	4,515,368	4,826,922	5,273,882	5,524,476
LOCATION OPTIONAL LEVY	5,866,655	5,582,024	8,646,808	8,755,827	8,049,179
OTHER PROPERTY TAXES					
REEMPLOYMENT	(53,850)	294,711	126,536	228,479	396,833
CRIME/SAFE SCHOOLS	719,259	641,191	622,225	611,407	602,733
CAREER AND TECHNICAL	264,200	551,892	293,689	293,689	286,361
ALTERNATIVE COMPENSATION	1,214,942	1,158,864	1,198,656	1,173,474	968,767
TRANSITION	266,905	253,956	248,227	240,194	227,510
INTEGRATION	912,133	805,232	832,706	822,441	805,703
EQUITY	1,326,743	930,776	906,400	881,117	834,145
OTHER PROPERTY TAXES/ADJUSTMENTS	4,261,004	5,139,595	3,629,358	4,077,771	4,243,446
TOTAL OTHER PROPERTY TAXES	\$ 8,911,335	9,776,217	7,857,796	8,328,572	8,365,498
STATE AIDS					
SPECIAL EDUCATION	13,915,118	15,990,113	18,541,080	17,527,052	17,998,000
ENDOWMENT FUND APPORTIONMENT	512,881	551,123	511,390	475,214	475,214
LITERACY AID	1,835,875	555,850	521,130	-	-
ALTERNATIVE COMPENSATION	2,205,394	2,079,538	2,044,111	1,969,114	1,969,114
INTEGRATION	1,986,385	2,007,435	2,018,844	2,058,200	2,058,200
NONPUBLIC TRANSPORTATION	106,494	609,829	517,040	315,000	450,000
INTEGRATION TRANSPORTATION	2,027,142	1,536,572	1,738,552	2,000,000	2,000,000
ALL OTHER	3,403,712	3,319,616	2,543,073	2,424,219	2,175,264
TOTAL STATE AIDS	\$ 25,993,001	26,650,077	28,435,220	26,768,799	27,125,793
FEDERAL AIDS/GRANTS					
TITLE I	3,508,633	2,496,577	2,563,473	2,191,352	2,081,784
TITLE II, PART A	610,645	288,597	270,971	573,491	573,491
TITLE III, PART A	146,750	148,838	129,049	272,216	189,100
TITLE VI, SPECIAL EDUCATION	2,410,145	2,113,206	1,623,376	2,000,000	1,619,895
OTHER SPEC ED - SEC 619	65,039	64,230	61,317	44,939	62,175
OTHER SPEC ED - SPED B-2	79,344	86,485	68,509	68,243	53,535
OTHER SPEC ED - VOLUNTARY CEIS	63,015	-	-	50,196	-
OTHER SPEC ED - MANDATORY CEIS	314,266	384,350	347,841	285,412	217,592
TITLE IV A	-	189,576	181,358	60,000	60,000
TITTLE III, IMG	9,473	6,500	-	40,000	40,000
MISC FED AID	38,365	-	-	-	-
INDIAN ED	40,952	2,598	86,710	40,500	40,500
PERKINS	56,548	40,321	21,130	50,000	50,000
TITLE VIII	-	20,871	31,645	-	-
ESSER I,II,III	-	-	5,745,887	9,902,211	12,149,338
TOTAL FEDERAL GRANTS	\$ 7,343,177	5,842,148	11,131,265	15,578,560	17,137,409
OTHER LOCAL/GRANTS					
TUITION	252,636	100,939	123,475	114,812	200,000
GIFTS	407,349	327,023	358,377	-	-
RENTALS & LEASES	21,365	6,022	7,141	-	-
INVESTMENT INCOME	263,628	145,308	19,761	175,000	200,000
SALES, FEES & MISC. Grants	3,035,163	4,073,905	3,498,827	1,379,105	1,379,105
TOTAL OTHER	\$ 3,980,141	4,653,197	4,007,581	1,668,917	1,779,105
TOTAL REVENUE	\$ 174,309,537	182,433,975	185,218,931	186,149,469	185,695,070

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
EXPENDITURES BY OBJECT AND PROGRAM**

	Actual <u>2018-2019</u>	Actual <u>2019-2020</u>	Actual <u>2020-2021</u>	Revised Budget <u>2021-2022</u>	Proposed Budget <u>2022-2023</u>
TOTAL ALL OBJECTS AND PROGRAMS:					
Administration	\$ 6,668,575	\$ 6,901,167	\$ 7,713,018	\$ 7,115,710	\$ 7,415,136
District Support Services	9,682,414	9,533,974	9,847,489	12,305,719	13,946,409
Regular Instruction	76,559,868	79,486,105	78,346,218	86,914,431	80,800,943
Vocational Education Instruction	1,251,339	1,419,273	1,375,391	1,097,711	1,478,551
Special Education Instruction	32,656,478	33,359,875	33,112,067	32,715,398	35,458,078
Instructional Support Services	15,099,903	11,841,230	13,894,335	12,430,415	15,005,956
Pupil Support Services	18,370,545	18,481,931	12,819,400	15,934,070	19,756,974
Sites and Buildings	17,242,663	19,361,486	16,826,326	15,835,710	16,908,223
Fiscal and Other Fixed Cost Programs	<u>(4,296,756)</u>	<u>432,254</u>	<u>447,607</u>	<u>-</u>	<u>-</u>
TOTAL ALL OBJECTS AND PROGRAMS	<u>173,235,030</u>	<u>180,817,296</u>	<u>174,381,850</u>	<u>184,349,163</u>	<u>190,770,269</u>
TOTAL EXPENDITURES	<u>\$ 173,235,030</u>	<u>\$ 180,817,296</u>	<u>\$ 174,381,850</u>	<u>\$ 184,349,163</u>	<u>\$ 190,770,269</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
EXPENDITURES PROGRAM SUMMARY BY OBJECT**

Program Summary	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Proposed Budget 2022-2023
SALARIES AND WAGES					
Administration	\$ 4,897,795	\$ 5,048,589	\$ 5,713,872	\$ 5,426,850	\$ 5,576,619
District Support Services	2,697,265	3,029,563	3,174,800	2,756,142	3,818,081
Regular Instruction	54,404,930	56,753,011	54,443,373	64,308,451	59,562,846
Vocational Education Instruction	863,996	1,035,432	1,002,203	810,407	1,156,461
Special Education Instruction	23,395,993	23,573,223	23,522,350	20,128,613	23,891,325
Instructional Support Services	9,011,145	8,005,107	7,826,141	7,330,773	8,403,089
Pupil Support Services	5,068,079	5,079,195	5,111,377	4,405,407	7,008,263
Sites and Buildings	4,785,990	4,961,717	4,940,255	4,708,540	5,503,692
TOTAL SALARIES AND WAGES	105,125,192	107,485,837	105,734,371	109,875,182	114,920,376
EMPLOYEE BENEFITS					
Administration	\$ 1,506,469	\$ 1,605,416	\$ 1,695,049	\$ 1,495,601	\$ 1,653,369
District Support Services	799,173	928,758	954,685	678,202	962,576
Regular Instruction	15,887,079	16,581,347	17,486,851	17,913,626	17,068,169
Vocational Education Instruction	269,703	278,285	274,976	242,859	279,790
Special Education Instruction	7,466,111	7,859,021	7,659,181	7,418,136	7,940,481
Instructional Support Services	2,333,486	2,354,221	2,336,983	2,085,570	2,350,002
Pupil Support Services	1,556,826	1,600,043	1,604,164	1,304,790	1,955,186
Sites and Buildings	1,707,409	1,753,826	1,764,769	1,547,175	1,829,690
TOTAL EMPLOYEE BENEFITS	31,526,256	32,960,918	33,776,658	32,685,960	34,039,263
PURCHASED SERVICES					
Administration	\$ 94,327	\$ 65,465	\$ 84,122	\$ 56,550	\$ 50,500
District Support Services	3,039,954	822,085	856,892	799,417	745,662
Regular Instruction	3,244,715	3,291,239	2,761,937	2,602,443	1,767,367
Vocational Education Instruction	50,357	81,874	69,020	750	765
Special Education Instruction	1,351,341	1,451,562	1,203,052	779,103	700,873
Instructional Support Services	899,284	430,314	290,779	291,034	135,794
Pupil Support Services	10,935,601	10,769,945	5,579,790	9,996,517	10,728,481
Sites and Buildings	8,031,075	7,869,497	7,642,187	7,386,133	7,381,318
Other Fiscal/Fixed Expenditures	452,980	432,254	435,657		
TOTAL PURCHASED SERVICES	28,099,633	25,214,235	18,923,435	21,911,947	21,510,761
SUPPLIES					
Administration	\$ 82,213	\$ 86,767	\$ 119,664	\$ 70,780	\$ 70,780
District Support Services	850,783	1,093,366	739,527	1,409,826	1,618,736
Regular Instruction	1,141,399	1,127,575	1,936,038	1,107,448	1,236,227
Vocational Education Instruction	33,725	18,835	19,601	13,750	11,590
Special Education Instruction	291,052	194,390	550,433	4,282,047	2,815,898
Instructional Support Services	2,771,166	766,058	2,682,913	2,703,205	4,098,038
Pupil Support Services	760,021	219,772	221,118	227,356	65,044
Sites and Buildings	819,575	889,733	1,418,128	700,500	718,000
TOTAL SUPPLIES	6,749,933	4,396,496	7,687,422	10,514,911	10,634,314
EQUIPMENT					
Administration	\$ 350	\$ -	\$ 13,253	\$ 7,750	\$ 4,000
District Support Services	2,566,214	3,767,161	2,668,462	3,663,721	2,678,353
Regular Instruction	1,021,422	923,932	1,140,310	556,000	725,851
Vocational Education Instruction	21,416	-	2,746	-	-
Special Education Instruction	20,935	126,236	41,648	107,500	109,500
Instructional Support Services	369	209,848	685,445	-	-
Pupil Support Services	13,455	-	193,022	-	-
Sites and Buildings	1,781,749	3,652,252	901,242	1,261,877	1,253,038
TOTAL EQUIPMENT	5,425,909	8,679,429	5,646,128	5,596,848	4,770,743
OTHER EXPENDITURES					
Administration	\$ 87,422	\$ 94,931	\$ 87,059	\$ 58,178	\$ 59,868
District Support Services	(270,975)	(106,959)	1,453,123	2,998,411	4,123,000
Regular Instruction	860,325	809,002	577,709	426,464	440,483
Vocational Education Instruction	12,142	4,846	6,845	29,945	29,945
Special Education Instruction	131,047	155,443	135,404	-	-
Instructional Support Services	84,454	75,683	72,073	19,832	19,032
Pupil Support Services	36,563	812,976	109,930	-	-
Sites and Buildings	116,866	234,461	159,744	231,485	222,485
Other Fiscal/Fixed Expenditures	(4,749,736)	-	11,950	-	-
TOTAL OTHER	(3,691,893)	2,080,382	2,613,837	3,764,315	4,894,813
TOTAL GENERAL FUND EXPENDITURES	173,235,030	180,817,296	174,381,850	184,349,163	190,770,269

Child Nutrition Fund

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
CHILD NUTRITION FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Revised Budget 2021-22	Proposed Budget 2022-23
REVENUES:					
School Meal Sales	\$ 2,043,481	\$ 1,414,837	\$ 210,584	\$ 35,000	\$ 2,036,623
Other Local Revenue	68,132	61,919	174,538	13,900	53,000
State Revenue	412,901	320,188	-	299,989	419,242
Federal Revenue	<u>5,015,545</u>	<u>5,446,447</u>	<u>6,954,581</u>	<u>7,849,718</u>	<u>5,259,825</u>
 TOTAL REVENUES	 \$ 7,540,059	 \$ 7,243,391	 \$ 7,339,703	 \$ 8,198,606	 \$ 7,768,690
 EXPENDITURES:					
Pupil Support Services	<u>7,510,667</u>	<u>7,155,518</u>	<u>6,264,066</u>	<u>8,602,846</u>	<u>7,986,211</u>
 REVENUES OVER (UNDER) EXPENDITURES					
	\$ 29,392	\$ 87,873	\$ 1,075,637	\$ (404,239)	\$ (217,522)
 BEGINNING FUND BALANCE	 <u>985,010</u>	 <u>1,014,402</u>	 <u>1,102,275</u>	 <u>2,177,912</u>	 <u>1,773,673</u>
 ENDING FUND BALANCE	 <u>\$ 1,014,402</u>	 <u>\$ 1,102,275</u>	 <u>\$ 2,177,912</u>	 <u>\$ 1,773,673</u>	 <u>\$ 1,556,151</u>

Note: Revised budget is only a projection and is not a true indication of beginning/ending balances

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
CHILD NUTRITION FUND
REVENUE BY PROGRAM - DETAILED**

Description	Actual 2018-19	Actual 2019-20	Actual 2020-21	Revised Budget 2021-22	Proposed Budget 2022-23
Type A Lunch	\$ 5,559,781	\$ 5,753,591	\$ 6,632,522	\$ 5,634,138	\$ 5,690,319
Breakfast	1,505,180	1,129,053	-	1,399,876	1,435,246
A La Carte/Other	<u>475,099</u>	<u>360,748</u>	<u>707,181</u>	<u>496,873</u>	<u>643,125</u>
TOTAL REVENUE	<u>\$ 7,540,059</u>	<u>\$ 7,243,391</u>	<u>\$ 7,339,703</u>	<u>\$ 7,530,887</u>	<u>\$ 7,768,690</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
CHILD NUTRITION FUND
EXPENDITURES BY PROGRAM AND OBJECT**

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Revised Budget 2021-22	Proposed Budget 2022-23
PUPIL SUPPORT SERVICES:					
Salaries and Wages	\$ 2,521,311	\$ 2,503,270	\$ 2,228,317	\$ 2,794,643	\$ 2,371,218
Employee Benefits	997,952	983,486	924,095	1,070,320	1,019,876
Purchased Services	279,416	169,747	108,984	178,770	177,000
Supplies	3,637,451	3,410,437	2,832,486	4,436,581	4,116,218
Capital	49,645	56,659	143,247	88,631	268,000
Other Expenditures	<u>24,892</u>	<u>31,918</u>	<u>26,937</u>	<u>33,900</u>	<u>33,900</u>
TOTAL PUPIL SUPPORT SERVICES	<u>\$ 7,510,667</u>	<u>\$ 7,155,518</u>	<u>\$ 6,264,066</u>	<u>\$ 8,602,846</u>	<u>\$ 7,986,211</u>

**CHILD NUTRITION FUND
COMPUTATION OF REVENUE
2022-23**

SALES

High School meals - full price	137,942	x	\$3.00	=	\$	413,826	
Middle School meals - full price	113,226	x	2.85	=		322,694	
Elementary meals - full price	253,339	x	2.65	=		671,348	
Total student lunch sales	504,507						\$ 1,407,868
Student food sales, milk and juice						\$275,550	
Adult lunch,bkfst and ala carte sales						97,414	
Student breakfast sales	177,855	x	1.50			266,783	
Coffee and food sales						19,982	
Cooks fund raiser						-	
School program snacks						2,000	
Total other sales							<u>661,729</u>
TOTAL SALES							\$ 2,069,597

AIDS

Federal:							
All Meals Lunch	1,212,253	x	0.37			448,534	
HHFKA Paid, Reduced, Free lunch .07 certified	1,212,253	x	0.07	=		84,858	
Reduced-price lunch reimbursement	159,819	x	2.91	=		465,073	
Free lunch reimbursement	547,927	x	3.31			1,813,638	
CACFP at Risk Super Snack	60,760	x	3.92			238,179	
Breakfast reimbursement (per full paid student)	177,855	x	0.33			58,692	
Breakfast reimbursement (per reduced student)	5,010	x	1.67			8,367	
Breakfast reimbursement (per free student)	11,189	x	1.97			22,042	
Breakfast reimbursement (reduced, severe need student)71	71,476	x	2.05			146,526	
Breakfast reimbursement (free, severe need student)	301,268		2.35			707,980	
Breakfast reimbursement (kindergarten only)	63,859		0.33			21,073	
Value of commodities						592,176	
Summer Food Service Program						437,652	
Fresh fruit and vegetable program						225,060	
TOTAL FEDERAL AID							5,269,850
State Lunch Aid (per paid & free student meal)	1,052,434	x	0.125	=	\$	131,554	
State Lunch Aid (per reduced student meal)	159,819	x	0.525	=	\$	83,905	
State Breakfast Aid (per full paid student meal)	177,855	x	0.55	=		97,820	
State Breakfast Aid all kindergarten students	63,859	x	1.30			83,017	
State Breakfast Aid (per reduced paid student meal)	76,486	x	0.30			<u>22,946</u>	
TOTAL STATE AID							419,242

OTHER REVENUE

Refunds					\$	10,000	
Investment income						-	
TOTAL OTHER REVENUE							<u>10,000</u>
							\$ 7,768,690

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
CHILD NUTRITION FUND
LUNCH PRICE HISTORY**

<u>YEAR</u>	<u>LUNCH</u>				<u>BREAKFAST</u>				<u>MILK/JUICE</u>
	<u>ELEM</u>	<u>MIDDLE</u>	<u>HIGH</u>	<u>ADULT</u>	<u>ELEM</u>	<u>MIDDLE</u>	<u>HIGH</u>	<u>ADULT</u>	
1981-82	0.90		1.00						
1982-83	0.90		1.00						
1983-84	0.90		1.10						
1984-85	0.90		1.10						
1985-86	1.00		1.25						
1986-87	1.00		1.25						
1987-88	1.10		1.35						
1988-89	1.10		1.35						
1989-90	1.10		1.35						
1990-91	1.15		1.40						
1991-92	1.25		1.45						
1992-93	1.30		1.50						
1993-94	1.30		1.50						
1994-95	1.30		1.50						
1995-96	1.35		1.55						
1996-97	1.35		1.55						
1997-98	1.40		1.60						
1998-99	1.40		1.60		\$0.95	\$1.00	\$1.00		\$0.35
1999-00	1.60	\$1.80	1.85		1.10	1.10	1.10		0.35
2000-01	1.70	1.90	2.00		1.15	1.15	1.15		0.35
2001-02	1.70	1.90	2.00		1.15	1.15	1.15		0.35
2002-03	1.80	2.00	2.10		1.15	1.15	1.15		0.35
2003-04	1.80	2.00	2.10		1.15	1.15	1.15		0.35
2004-05	1.80	2.00	2.10		1.15	1.15	1.15		0.40
2005-06	1.80	2.00	2.10		1.15	1.15	1.15		0.40
2006-07	1.90	2.10	2.25		1.20	1.20	1.20		0.40
2007-08	2.00	2.20	2.35		1.20	1.20	1.20		0.40
2008-09	2.10	2.30	2.45	3.35	1.20	1.20	1.20		.50/.40
2009-10	2.10	2.30	2.45	3.35	1.20	1.20	1.20	\$1.70	.50/.40
2010-11	2.10	2.30	2.45	3.40	1.20	1.20	1.20	1.70	.50/.40
2011-12	2.20	2.40	2.55	3.50	1.30	1.30	1.30	1.80	.50/.40
2012-13	2.30	2.50	2.65	3.60	1.30	1.30	1.30	1.80	.50/.40
2013-14	2.30	2.50	2.65	3.60	1.30	1.30	1.30	1.80	.50/.40
2014-15	2.30	2.50	2.65	3.70	1.30	1.30	1.30	1.90	.50/.40
2015-16	2.40	2.60	2.75	3.80	1.30	1.30	1.30	1.90	.50/.40
2016-17	2.40	2.60	2.75	3.80	1.30	1.30	1.30	1.90	.50/.40
2017-18	2.40	2.60	2.75	3.80	1.30	1.30	1.30	1.90	.50/.40
2018-19	2.50	2.60	2.85	4.00	1.40	1.40	1.40	2.00	.50/.40
2019-20	2.50	2.60	2.85	4.00	1.40	1.40	1.40	2.00	.50/.40
2020-21	2.65	2.85	3.00	4.20	1.40	1.40	1.40	2.10	.50/.40
2021-22	2.65	2.85	3.00	4.20	1.40	1.40	1.40	2.10	.50/.40
2022-23	2.65	2.85	3.00	4.50	1.50	1.50	1.50	2.50	.50/.40

Community Service Fund

INDEPENDENT SCHOOL DISTRICT #281 ROBBINSDALE AREA SCHOOLS COMMUNITY SERVICE FUND SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	<u>Actual</u> <u>2018-2019</u>	<u>Actual</u> <u>2019-2020</u>	<u>Actual</u> <u>2020-2021</u>	<u>Revised</u> <u>Budget</u> <u>2021-2022</u>	<u>Proposed</u> <u>Budget</u> <u>2022-2023</u>
REVENUE:					
Local Levy	\$ 2,046,923	\$ 2,388,215	\$ 2,561,171	\$ 2,148,790	\$ 2,230,793
State Revenue	2,910,398	2,956,823	3,052,036	2,940,834	2,928,996
Federal Revenue	257,131	197,127	1,746,334	608,010	811,934
Other Local Revenue	<u>5,694,360</u>	<u>4,491,762</u>	<u>2,742,265</u>	<u>4,142,848</u>	<u>4,569,710</u>
 TOTAL REVENUE	 \$ 10,908,812	 \$ 10,033,928	 \$ 10,101,807	 \$ 9,840,482	 \$ 10,541,433
EXPENDITURES:					
Community Education and Services	<u>10,908,310</u>	<u>10,460,228</u>	<u>9,572,982</u>	<u>8,646,443</u>	<u>10,059,389</u>
REVENUES OVER (UNDER)					
EXPENDITURES	\$ 502	\$ (426,300)	\$ 528,824	\$ 1,194,039	\$ 482,044
OTHER FINANCING SOURCES:					
Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES					
OVER (UNDER) EXPENDITURES	\$ 502	\$ (426,300)	\$ 528,824	\$ 1,194,039	\$ 482,044
BEGINNING FUND BALANCE	<u>1,432,346</u>	<u>1,432,848</u>	<u>1,006,548</u>	<u>1,535,373</u>	<u>2,729,412</u>
ENDING FUND BALANCE	<u>\$ 1,432,848</u>	<u>\$ 1,006,548</u>	<u>\$ 1,535,373</u>	<u>\$ 2,729,412</u>	<u>\$ 3,211,456</u>

Note: Revised budget is only a projection and is not a true indication of beginning/ending balances

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
COMMUNITY SERVICE FUND
EXPENDITURES BY PROGRAM AND OBJECT**

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Proposed Budget 2022-2023
COMMUNITY EDUCATION AND SERVICES:					
Salaries and Wages	\$ 7,276,669	\$ 7,089,478	\$ 6,878,468	\$ 6,015,916	\$ 6,977,491
Employee Benefits	2,177,186	2,223,433	2,271,228	1,712,577	2,021,321
Purchased Services	1,038,656	863,494	271,553	712,394	837,702
Supplies	338,456	243,442	110,983	137,198	157,184
Capital	53,776	22,444	28,624	53,225	52,400
Other Expenditures	<u>23,568</u>	<u>17,938</u>	<u>12,127</u>	<u>15,133</u>	<u>13,291</u>
TOTAL COMMUNITY EDUCATION AND SERVICES	<u>\$ 10,908,310</u>	<u>\$ 10,460,228</u>	<u>\$ 9,572,982</u>	<u>\$ 8,646,443</u>	<u>\$ 10,059,389</u>

Capital and Tech Levy

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
OPERATING CAPITAL & TECH LEVY EXPENDITURE ACCOUNTS
REVENUE BY SOURCE**

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Proposed Budget 2022-2023
SOURCE:					
Property Taxes	\$ 8,126,168	\$ 8,025,611	\$ 7,214,204	\$ 9,524,250	\$ 9,991,628
State Aids	2,114,900	1,982,326	1,737,173	1,524,219	1,275,264
Other Local Revenue	-	592,858	-	-	-
TOTAL REVENUE BY SOURCE	\$ 10,241,068	\$ 10,600,795	\$ 8,951,377	\$11,048,469	\$ 11,266,893

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
OPERATING CAPITAL & TECH LEVY EXPENDITURE ACCOUNTS
EXPENDITURES BY PROGRAM AND OBJECT**

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Proposed Budget 2022-2023
CAPITAL EXPENDITURES:					
Salaries and Wages	\$ 416,790	\$ 668,363	\$ 673,314	\$ 313,000	\$ 1,238,321
Employee Benefits	164,685	166,237	173,211	-	277,088
Purchased Services	2,314,630	2,308,616	2,176,246	2,304,864	2,417,345
Supplies	2,826,130	1,331,272	862,560	3,598,614	4,957,733
Capital	5,196,756	6,343,481	3,652,055	4,523,355	3,675,705
Other Expenditures	64,441	62,054	-	308,636	-
TOTAL CAPITAL EXPENDITURES	\$ 10,983,432	\$ 10,880,022	\$ 7,537,386	\$ 11,048,469	\$ 12,566,192

Building Construction Fund

INDEPENDENT SCHOOL DISTRICT #281 ROBBINSDALE AREA SCHOOLS BUILDING CONSTRUCTION FUND SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Proposed Budget 2022-2023
REVENUE:					
Property Taxes	\$ 783,432	\$ 2,939,792	\$ 1,085,294	\$ 896,877	\$ 1,450,283
Other Local Revenue	300,368	142,894	31,749	0	0
State Revenue	-	-	-	-	-
 TOTAL REVENUE	 \$ 1,083,800	 \$ 3,082,686	 \$ 1,117,043	 \$ 896,877	 \$ 1,450,283
EXPENDITURES:					
Building Construction	<u>10,454,888</u>	<u>22,914,947</u>	<u>16,490,090</u>	<u>20,396,877</u>	<u>23,950,283</u>
REVENUE OVER (UNDER) EXPENDITURES					
	<u>\$ (9,371,089)</u>	<u>\$ (19,832,261)</u>	<u>\$ (15,373,047)</u>	<u>\$ (19,500,000)</u>	<u>\$ (22,500,000)</u>
OTHER FINANCING SOURCES:					
Transfers In (Out)	\$ 33,842	\$ -		\$ -	\$ -
Bond Proceeds	<u>-</u>	<u>18,141,211</u>	<u>17,337,794</u>	<u>23,297,682</u>	
 TOTAL OTHER SOURCES	 <u>\$ 33,842</u>	 <u>\$ 18,141,211</u>	 <u>\$ 17,337,794</u>	 <u>\$ 23,297,682</u>	 <u>\$ 18,800,000</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES					
	\$ (9,337,247)	\$ (1,691,050)	\$ 1,964,747	\$ 3,797,682	\$ (3,700,000)
BEGINNING FUND BALANCE	<u>12,386,151</u>	<u>3,048,904</u>	<u>1,357,854</u>	<u>3,322,601</u>	<u>7,120,283</u>
ENDING FUND BALANCE	<u>\$ 3,048,904</u>	<u>\$ 1,357,854</u>	<u>\$ 3,322,601</u>	<u>\$ 7,120,283</u>	<u>\$ 3,420,283</u>

**ROBBINSDALE AREA SCHOOLS
BUILDING CONSTRUCTION FUND
REVENUE BY SOURCE**

Description	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Proposed Budget 2022-2023
REVENUE FROM LOCAL SOURCES:					
Levy/LTFMR	\$ 783,432	\$ 2,939,792	\$ 1,085,294	\$ 896,877	\$ 1,450,283
Interest Income	280,575	142,894	32,758	-	-
Other	19,793		(1,009)	-	-
TOTAL LOCAL REVENUE	<u>\$ 1,083,800</u>	<u>\$ 3,082,686</u>	<u>\$ 1,117,043</u>	<u>\$ 896,877</u>	<u>\$ 1,450,283</u>
REVENUE FROM STATE:					
State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUE	<u>\$ 1,083,800</u>	<u>\$ 3,082,686</u>	<u>\$ 1,117,043</u>	<u>\$ 896,877</u>	<u>\$ 1,450,283</u>
OTHER FINANCING SOURCES:					
Bond Proceeds	\$ -	\$ 18,141,211	\$ 17,337,794	\$ 23,297,682	\$ 18,800,000
TOTAL OTHER SOURCES	<u>\$ -</u>	<u>\$ 18,141,211</u>	<u>\$ 17,337,794</u>	<u>\$ 23,297,682</u>	<u>\$ 18,800,000</u>
TOTAL REVENUE AND OTHER SOURCES	<u>\$ 1,083,800</u>	<u>\$ 21,223,897</u>	<u>\$ 18,454,837</u>	<u>\$ 24,194,559</u>	<u>\$ 20,250,283</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
BUILDING CONSTRUCTION FUND
EXPENDITURES BY PROGRAM AND OBJECT**

Description	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Proposed Budget 2022-2023
BUILDING CONSTRUCTION:					
Salaries and Wages	\$ 153,864	\$ 266,722	\$ 222,231	\$ -	\$ 379,609
Employee Benefits	36,137	61,313	53,941	-	102,636
Purchased Services	790,027	449,928	794,017	-	-
Supplies and Materials	38,403	43,573	91,927	-	-
Capital	9,430,924	21,942,883	14,821,970	20,396,877	23,468,038
Other Expenditures	5,535	150,530	506,005	-	-
TOTAL BUILDING CONSTRUCTION	<u>\$ 10,449,355</u>	<u>\$ 22,764,418</u>	<u>\$ 15,984,086</u>	<u>\$ 20,396,877</u>	<u>\$ 23,950,283</u>

Debt Service Funds

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
DEBT SERVICE FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Revised Budget 2021-2022	Proposed Budget 2022-2023
REVENUE:					
Property Taxes	\$ 20,860,085	\$ 18,332,370	\$ 19,625,533	\$ 20,600,000	\$ 21,635,020
Other Local Revenue	209,380	126,644	9,239	-	-
State Revenue	<u>932,236</u>	<u>908,339</u>	<u>900,065</u>	-	-
TOTAL REVENUE	\$ 22,001,701	\$ 19,367,353	\$ 20,534,837	\$ 20,600,000	\$ 21,635,020
EXPENDITURES:					
Fixed Costs	<u>21,478,249</u>	<u>19,626,317</u>	<u>20,582,538</u>	<u>20,600,000</u>	<u>21,859,057</u>
REVENUES OVER (UNDER) EXPENDITURES					
	<u>\$ 523,452</u>	<u>\$ (258,965)</u>	<u>\$ (47,701)</u>	<u>\$ -</u>	<u>\$ (224,038)</u>
OTHER FINANCING SOURCES (USES):					
Bond Proceeds	\$ 9,910,000	\$ 11,373,963	\$ 15,260,746	\$ -	\$ -
Bond Refunding Payments	<u>9,815,000</u>	<u>11,295,000</u>	<u>15,125,000</u>	-	-
TOTAL OTHER SOURCES (USES)	<u>\$ 95,000</u>	<u>\$ 78,963</u>	<u>\$ 135,746</u>	<u>\$ -</u>	<u>\$ -</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES					
	\$ 618,452	\$ (180,001)	\$ 88,044	\$ -	\$ (224,038)
BEGINNING FUND BALANCE	<u>\$ 2,427,803</u>	<u>\$ 3,046,255</u>	<u>\$ 2,866,254</u>	<u>\$ 2,954,298</u>	<u>\$ 2,954,298</u>
ENDING FUND BALANCE	<u>\$ 3,046,255</u>	<u>\$ 2,866,254</u>	<u>\$ 2,954,298</u>	<u>\$ 2,954,298</u>	<u>\$ 2,730,261</u>