

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

2023-2024 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
2023-24**

GENERAL FUND REVENUE ASSUMPTIONS (Fund 01/09)

Estimated Revenue \$202,324,363

State General Education Aid:

State Basic General Education Aid is budgeted at \$83,814,723. Under current law the basic formula amount is derived from estimated adjusted pupil units served \$7,138. The basic formula is increased \$275 per pupil unit or 4.00% from the 2022-23 school year amount of \$6,863. The basic general education aid serves as the district’s primary funding source, accounting for 41.43% of the general operating fund revenue.

Per-Pupil-Unit Allocation-Basic General Education:

School Year	Per Pupil Allocation	Formula Change %
2019-20	\$6,438	2.00%
2020-21	\$6,567	2.00%
2021-22	\$6,728	2.45%
2022-23	\$6,863	2.00%
2023-24	\$7,138	4.00%

Other components of General Education Aid amount to \$21,902,568. These other components are listed below:

Other General Education Aid – FY 2023-2024	
Declining Enrollment	\$280,510
Pension Adjustment	\$1,082,465
Gifted & Talented	\$152,223
Extended Time	\$460,530
Basic Skills	\$17,692,616
English Learner	\$978,499
Operating Capital	\$1,255,724
Total	\$21,902,568

Enrollment:

Pupil Units-The district has projected annual average daily membership served to be 10,664 for the 2023-24 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 2023-24 school year:

Grade Level	ADM	Weight	WADM
Early Childhood	145	1.00	145
VPK	155	1.00	155
Handicap KG	104	1.00	104
KG Full	601	1.00	601
Grade 1-3	2,189	1.00	2,189
Grade 4-6	2,242	1.00	2,242
Grade 7-12	5,228	1.20	6,274
Total	10,664		11,710

Extended Time WADM

90.00

Property Taxes:

Property tax revenue is budgeted at \$48,156,859. Revenue from property taxes provides the second largest source of revenue for the General Fund, representing 23.80% of total revenue. Levy portion of the current operating referendum and prior year adjustments are estimated at \$25,141,476 and account for 52.21% of General Fund property tax revenue. The District’s operating referendum authority for the 2023-24 school year is estimated at \$2,059 per student served.

General Fund Designated Levies – FY 2023-24	
Equity	\$813,219
Referendum	\$25,141,476
Transition	\$222,117
Integration	\$819,851
Safe Schools	\$587,245
Career Technical	\$239,185
Local Optional Levy	\$7,726,743
Re-Employment	\$200,000
Alternative Compensation	\$1,025,754
Capital Projects Levy (Tech)	\$5,863,119
Operating Capital	\$1,520,616
Lease Levy	\$3,180,847
LTFM	\$2,519,743
Adjustments	\$(1,703,055)
Total	\$48,156,859

Other State (Categorical) Aid:

State supported programs are budgeted at \$23,303,074. Special education categorical aid makes up 75.10% of this category and is estimated at \$17,500,000. 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)	\$17,500,000
Literacy Aid	\$509,146
Integration Aid, Incentive, Indian Ed	\$2,150,452
Endowment	\$506,172
Nonpublic Transportation	\$200,000
Integration Transportation	\$400,000
Foster Transportation	\$200,000
Alternative Compensation	\$1,837,304
Total	\$23,303,074

Federal Sources:

Federal Revenue is budgeted at \$11,294,808. Title Programs-Entitlement computations use federal funding limits, enrollment data and the number of pupils in various programs. Expenditures will match total revenues in all Federal Programs. Total includes \$6,330,981 in ESSER III funds.

Local Sources:

Revenue in this category is budgeted at \$5,320,975. Items in this category include misc. fees, sales, tuition, admissions, gate receipts, donations, and interest revenue.

Legislative Additional Revenue Sources:

Legislative changes impacting revenue for the 2023-24 school year came into effect with additional categorical aid and cross subsidies. The categories for the additional revenue sources are Student Support Personnel Aid, School Library Aid, English Learner Cross Subsidy, and Special Education Cross Subsidy. These additional categorical revenues estimates are provided below.

Legislative Assumed Additions	
Special Education Cross Subsidy	\$7,480,000
English Learner Cross Subsidy/Aid	\$728,360
Student Support Personnel Aid	\$137,489
School Library Aid	\$185,507
Total	\$8,531,356

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 \$11,713,773 (Capital \$5.96 million, Tech \$5.85 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 \$7,610,979.

In the 2023-24 school year, new Minnesota State Legislation will mean that all students will receive a complete, reimbursable breakfast and lunch per day at no cost.

Prices for breakfast, lunch and milk are as follows:

Meal	Cost
Breakfast (complete, reimbursable)	\$0
Lunch (complete, reimbursable)	\$0
Milk	\$0.50
Second Student Breakfast	\$2.50*
Second Student Lunch	\$4.95*
Adult Breakfast	\$2.50*
Adult Lunch	\$4.95

*Student second meals and adult meal pricing are set by the USDA annually as the minimum acceptable price. The numbers are based on the 22-23 school year. New USDA minimum pricing is expected in July 2023

State and federal reimbursement rates in the table below are based on the 2022-23 school year (USDA reimbursement rates for the 2023-24 school year do not come out until July 2023). All meals will be reimbursed to the federal free reimbursement rate plus the state \$.125 per lunch. This ensures that all students will have access to no-cost, complete, reimbursable breakfast and lunch each school day.

Meal	Federal Rate	State Rate
Lunch, Paid	\$0.47	\$3.685
Lunch, Reduced	\$3.63	\$0.525
Lunch, Free	\$4.03	\$0.125
Breakfast, Paid	\$0.50	\$1.61
Breakfast, Reduced	\$1.81	\$0.30
Breakfast, Free	\$2.11	N/A
Breakfast, Paid (SV)	\$0.50	\$2.02
Breakfast, Reduced (SV)	\$2.22	\$0.30
Breakfast, Free (SV)	\$2.52	N/A

Three schools qualify for regular breakfast, Robbinsdale Spanish Immersion School, SEA School, and Zachary Lane. The remaining schools qualify for Severe Need breakfast as they served 40 percent or more free/reduced price lunches.

COMMUNITY EDUCATION REVENUE ASSUMPTIONS (Fund 04)

Total revenue for the community education fund is budgeted at \$10,355,984. This is a decrease from prior year revised due to a negative adjustment to levy revenue. Tuition revenue from fee-based programming is projected to remain consistent with prior year.

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 \$19,430,000 is to be issued to fund the 2023-24 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 \$23,197,666 (Fund 07 - \$20.53 million, Fund 47 - \$2.66 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
2023-24**

GENERAL FUND EXPENDITURE ASSUMPTIONS (Fund 01/09)

The total General Fund expenditure budget is estimated to be \$201,529,331. This includes the following for 2023-24:

The **salaries and employee benefits** budget of \$154,565,503 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 2023-24 as were utilized for 2022-23. 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): 8-10:1; 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 \$35,339,310 representing 17.54% 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 2023-24 school year are estimated at \$13,123,698 (Capital \$5.67 million, Tech \$7.45 million). The operating capital portion of expenditures include \$654k in labor cost, with the remaining cost consisting of equipment, curricular resources/supplies, and lease expenditures. The Tech Levy portion of expenditures includes \$845k 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 for the food service fund are expected to exceed revenue at \$8,820,415. Factors impacting expenditures for the 2023-24 school year are as follows:

- Salary and benefits including step and lane schedule percentage increases for settled contracts, with a bonus and retention structure to address labor shortages.
- Inflationary costs related to supplies and equipment.
- Anticipated increase of meals served due to Universal Meals

COMMUNITY EDUCATION EXPENDITURE ASSUMPTIONS (Fund 04)

Expenditures in the Community Service fund are budgeted at \$10,892,502. Expenditures are projected to remain stable in comparison to prior year with a slight change due to the following:

- Salaries and benefits including step and lane schedule percentage increases for labor union settlements.

CONSTRUCTION FUND EXPENDITURE ASSUMPTIONS (Fund 06)

Deferred maintenance projects that are funded through the Long-Term Facilities Maintenance program are projected to be \$22,430,000. Budgeted expenditures follow a plan that is annually approved by the Minnesota Department of Education. Plans include \$19.4 million in project costs for FY2023-24. An additional \$3 million has also been set aside for prior year encumbered carryover costs and unforeseen inflationary expenses.

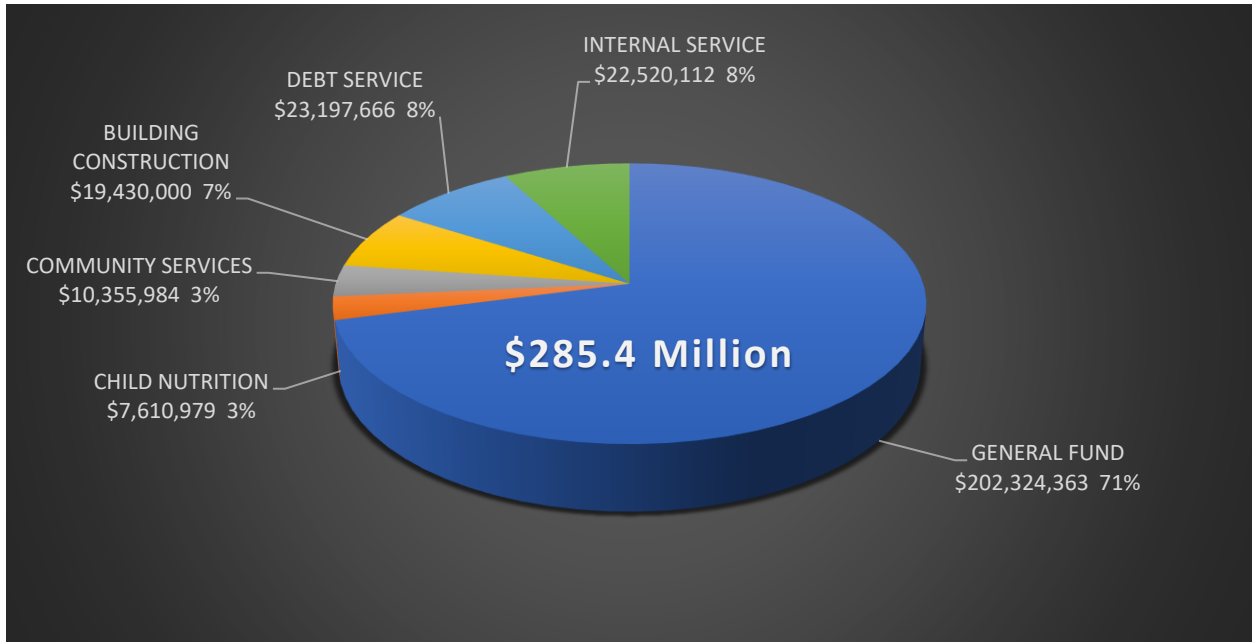
DEBT SERVICE FUND EXPENDITURE ASSUMPTIONS (Fund 07/Fund 47 OPEB)

Debt service fund expenditures are estimated at \$22,946,873 (Fund 07 - \$20.35 million, Fund 47 - \$2.60 million). The expenditures are directly linked to the debt service principal and interest bond payment schedule.

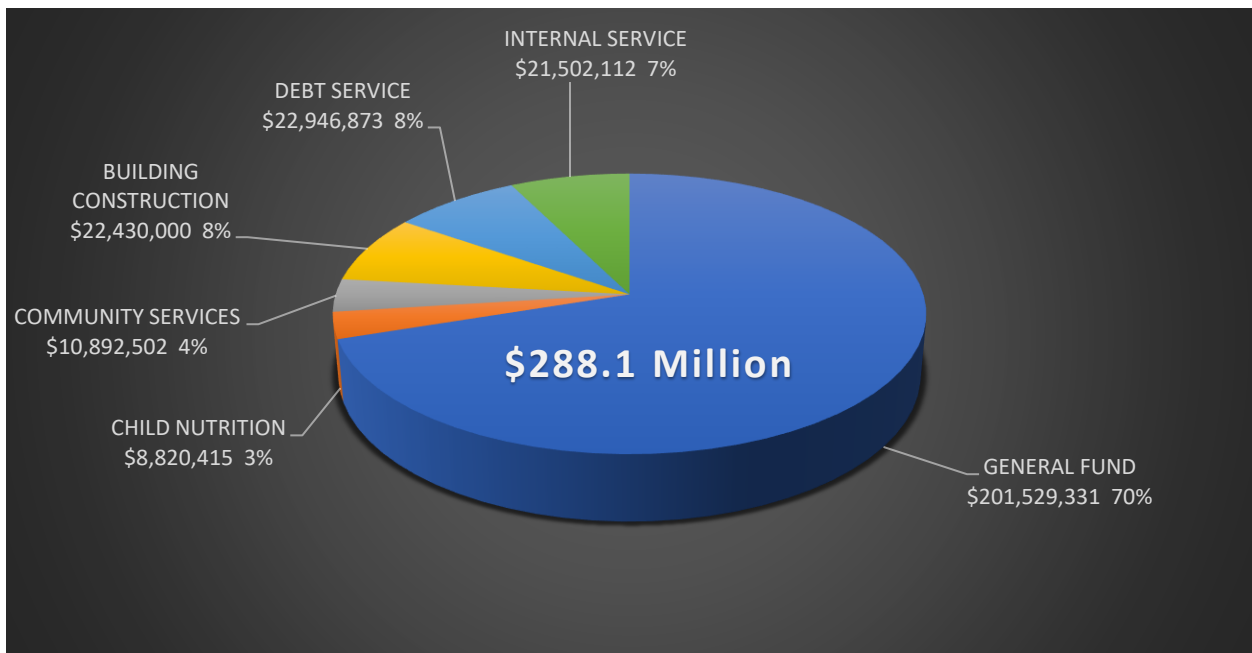
FINANCIAL SECTION

District Funds

Revenue Budget by Fund



Expenditure Budget by Fund



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

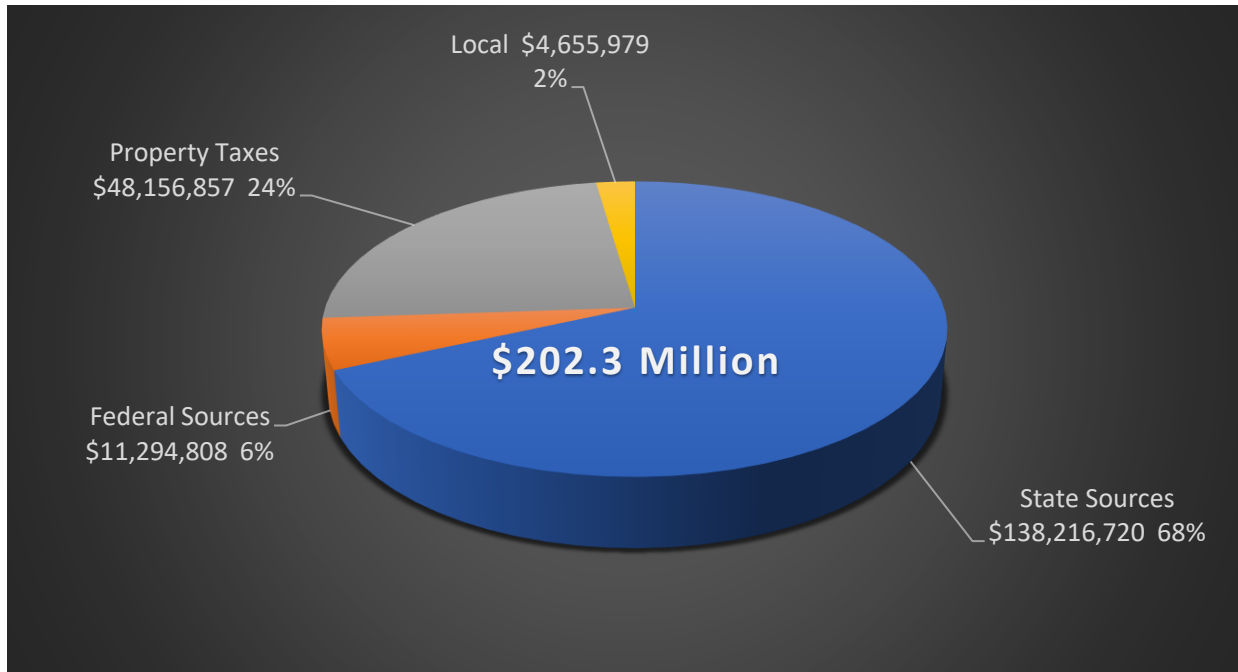
Fund	Revised Budget 2022-2023	Proposed Budget 2023-2024	\$ Change	% Change
GENERAL FUND	\$ 189,181,345	\$ 202,324,363	\$ 13,143,018	6.95%
CHILD NUTRITION	8,053,396	7,610,979	(442,417)	-5.49%
COMMUNITY SERVICES	10,657,480	10,355,984	(301,496)	-2.83%
BUILDING CONSTRUCTION	18,800,000	19,430,000	630,000	3.35%
DEBT SERVICE	21,635,020	23,197,666	1,562,646	7.22%
INTERNAL SERVICE	22,350,000	22,520,112	\$ 170,112	0.76%
TOTAL	<u>\$ 270,677,241</u>	<u>\$ 285,439,104</u>	<u>\$ 14,761,863</u>	<u>5.45%</u>

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

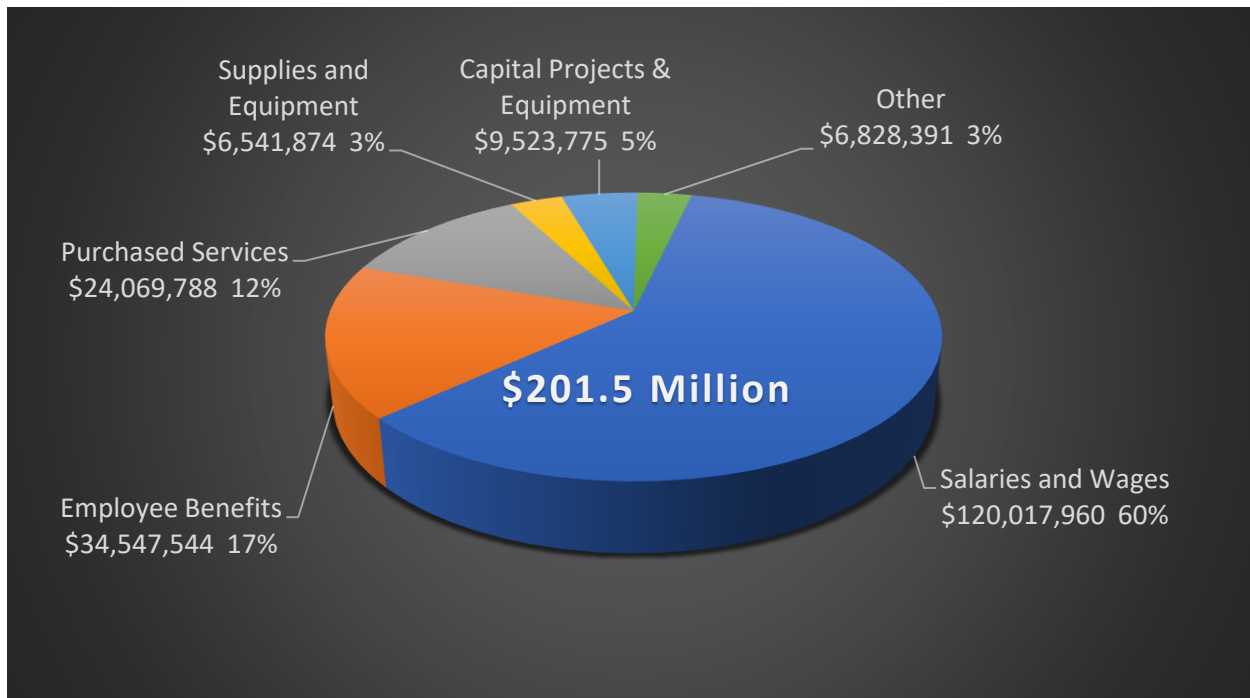
Fund	Revised Budget 2022-2023	Proposed Budget 2023-2024	\$ Change	% Change
GENERAL FUND	\$ 188,657,356	\$ 201,529,331	\$ 12,871,975	6.82%
CHILD NUTRITION	7,121,518	8,820,415	1,698,897	23.86%
COMMUNITY SERVICES	10,467,664	10,892,502	424,838	4.06%
BUILDING CONSTRUCTION	22,500,000	22,430,000	(70,000)	-0.31%
DEBT SERVICE	21,859,058	22,946,873	1,087,815	4.98%
INTERNAL SERVICE	21,425,000	21,502,112	\$ 77,112	0.36%
TOTAL	<u>\$ 272,030,596</u>	<u>\$ 288,121,233</u>	<u>\$ 16,090,637</u>	<u>5.92%</u>

General Fund

Revenues



Expenditures



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

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Proposed Budget 2023-2024
REVENUES:					
Property Taxes	\$ 44,128,634	\$ 43,320,009	\$ 44,266,846	\$ 43,526,355	\$ 48,156,857
State Sources	127,595,186	126,479,516	120,820,883	123,185,807	138,216,720
Federal Sources	5,842,148	11,131,265	17,289,539	17,151,204	11,294,808
Local Sources	4,892,318	4,307,014	4,911,964	5,317,979	4,655,979
TOTAL REVENUE	<u>\$ 182,458,286</u>	<u>\$ 185,237,804</u>	<u>\$ 187,289,231</u>	<u>\$ 189,181,344</u>	<u>\$ 202,324,363</u>
EXPENDITURES:					
Salaries and Wages	\$ 107,485,837	\$ 105,734,371	\$ 111,801,942	\$ 111,680,942	\$ 118,261,908
Employee Benefits	32,960,918	33,776,658	34,271,229	34,124,258	36,303,596
Purchased Services	25,214,235	18,923,435	26,521,499	23,848,782	24,126,461
Supplies & Equipment	13,075,924	13,333,549	10,449,515	16,082,540	16,050,976
Other Expenses	<u>2,080,382</u>	<u>2,613,837</u>	<u>2,806,434</u>	<u>2,920,833</u>	<u>6,786,391</u>
TOTAL EXPENDITURES	<u>\$ 180,817,296</u>	<u>\$ 174,381,850</u>	<u>\$ 185,850,620</u>	<u>\$ 188,657,356</u>	<u>\$ 201,529,331</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 1,640,990</u>	<u>\$ 10,855,954</u>	<u>\$ 1,438,612</u>	<u>\$ 523,989</u>	<u>\$ 795,032</u>
REVENUES AND OTHER SOURCES					
OVER (UNDER) EXPENDITURES	<u>\$ 1,640,990</u>	<u>\$ 10,855,954</u>	<u>\$ 1,438,612</u>	<u>\$ 523,989</u>	<u>\$ 795,032</u>
FUND BALANCE ADJUSTMENT	<u>\$ 545,507</u>				
BEGINNING TOTAL FUND BALANCE	<u>\$ 6,054,430</u>	<u>\$ 8,240,927</u>	<u>\$ 19,096,880</u>	<u>\$ 20,535,492</u>	<u>\$ 21,059,481</u>
ENDING TOTAL FUND BALANCE	<u>\$ 8,240,927</u>	<u>\$ 19,096,880</u>	<u>\$ 20,535,492</u>	<u>\$ 21,059,481</u>	<u>\$ 21,854,513</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 FY24 PROJECTIONS**

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24
ENROLLMENT (Students Served)					
EC	126	113	136	151	145
Pre K	166	131	149	156	155
K	892	741	801	737	705
1	852	818	735	783	721
2	815	785	812	713	760
3	824	756	755	805	708
4	847	790	728	747	797
5	880	800	733	723	742
6	927	799	746	712	703
7	952	885	779	744	710
8	869	884	872	777	742
9	1,002	907	973	956	938
10	1,016	980	896	955	938
11	929	967	946	875	932
12	<u>1,035</u>	<u>1,037</u>	<u>1,038</u>	<u>961</u>	<u>968</u>
TOTAL ENROLLMENT	12,132	11,393	11,099	10,796	10,664
WEIGHTED PUPIL UNITS					
PRE K/ KINDERGARTEN	1,182	985	1,085	1,044	1,003
1-6	5,145	4,748	4,509	4,485	4,431
7-12	<u>6,964</u>	<u>6,791</u>	<u>6,605</u>	<u>6,321</u>	<u>6,274</u>
TOTAL WEIGHTED PUPIL UNITS *	13,291	12,524	12,199	11,850	11,708
Extended Time Pupil Units	108	27	75	75	75
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	6,438	6,567	6,728	6,863	7,138
BASIC GENERAL EDUCATION FUNDING	85,569,196	82,246,619	82,046,423	81,294,760	83,528,508
EXTENDED TIME	551,459	135,959	438,015	460,530	460,530
GIFTED & TALENTED	172,787	162,815	158,592	154,048	152,223
OTHER AIDS	3,685,711	3,713,864	2,806,890	2,924,434	2,617,535
ADJUSTMENTS	-	8,173	12,753	13,431	13,968
LOCATION OPTIONAL/REFERENDUM/EQUITY	-	802,329	445,798	492,787	222,895
COMPENSATORY REV(BASIC SKILLS & EL)	12,786,558	11,758,670	11,883,614	11,000,013	17,692,616
COMPENSATORY REV(LIMITED ENGLISH)	1,007,750	854,910	903,456	1,394,843	1,022,912
TOTAL GENERAL EDUCATION REVENUE	\$ 103,773,460	99,683,340	98,695,540	97,734,846	105,711,187
OPERATING REFERENDUM and ADJUSTMENTS LEVY	24,469,835	22,269,042	21,868,789	21,587,202	25,141,476
CAPITAL PROJECTS	4,515,368	4,826,922	5,279,520	5,524,476	5,863,119
LOCATION OPTIONAL LEVY	5,118,494	8,444,001	8,819,111	7,621,959	7,726,743
OTHER PROPERTY TAXES					
REEMPLOYMENT	125,000	75,000	150,000	300,000	200,000
CRIME/SAFE SCHOOLS	671,423	656,276	635,039	601,504	587,245
CAREER AND TECHNICAL	310,383	317,711	364,887	364,887	239,185
ALTERNATIVE COMPENSATION	1,153,019	1,172,913	1,166,817	1,066,658	1,025,754
TRANSITION	253,956	248,227	240,194	227,510	222,117
INTEGRATION	846,754	861,726	851,916	825,635	819,851
EQUITY	930,776	906,400	881,117	834,145	813,219
OPERATING CAPITAL	1,181,634	1,202,178	1,316,984	1,456,520	1,520,616
LONG TERM FACILITIES MAINTENANCE	1,686,318	1,685,803	141,489	1,393,745	2,519,743
LEASE LEVY	2,905,046	2,929,145	2,947,699	2,877,212	3,180,847
OTHER PROPERTY TAXES/ADJUSTMENTS	(15,433)	(2,275,685)	(436,492)	(1,155,812)	(1,703,055)
TOTAL OTHER PROPERTY TAXES	\$ 10,048,876	7,779,694	8,259,650	8,792,004	9,425,520
STATE AIDS					
SPECIAL EDUCATION	15,977,678	18,541,080	16,153,980	19,509,688	24,980,000
ENDOWMENT FUND APPORTIONMENT	551,123	511,390	473,304	506,172	506,172
LITERACY AID	555,850	521,130	507,451	509,146	509,146
ALTERNATIVE COMPENSATION	2,081,178	2,044,858	1,971,501	1,918,995	1,837,304
INTEGRATION	2,007,435	2,018,844	2,031,613	2,158,110	2,150,452
NONPUBLIC TRANSPORTATION	609,829	517,040	476,048	186,331	200,000
INTEGRATION TRANSPORTATION	1,536,572	1,738,552	425,638	388,117	400,000
ALL OTHER	478,121	900,520	487,223	275,117	1,922,457
TOTAL STATE AIDS	\$ 23,797,787	26,793,413	22,526,759	25,451,675	32,505,530
FEDERAL AIDS/GRANTS					
TITLE I	2,496,577	2,566,586	3,064,422	2,153,541	2,128,175
TITLE II, PART A	288,597	270,971	527,141	552,849	450,000
TITLE III, PART A	148,838	129,049	249,519	219,303	190,754
TITLE VI, SPECIAL EDUCATION	2,113,206	1,623,376	1,584,556	1,489,391	1,660,389
OTHER SPEC ED - SEC 619	64,230	61,317	62,375	61,773	63,717
OTHER SPEC ED - SPED B-2	86,485	68,509	63,181	66,089	54,759
OTHER SPEC ED - VOLUNTARY CEIS	-	-	-	-	-
OTHER SPEC ED - MANDATORY CEIS	384,350	347,841	294,013	242,903	223,033
TITLE IV A	189,576	181,358	99,341	60,000	61,500
TITTLE III, IMG	6,500	-	40,000	40,000	41,000
MISC FED AID	-	-	253,573	-	-
INDIAN ED	2,598	86,710	45,373	40,500	40,500
PERKINS	40,321	21,130	40,263	50,000	50,000
TITLE VIII	20,871	31,645	-	-	-
ESSER I,II,III	-	5,745,887	10,604,142	12,174,855	6,330,981
TOTAL FEDERAL GRANTS	\$ 5,842,148	11,134,378	16,927,898	17,151,204	11,294,808
OTHER LOCAL/GRANTS					
TUITION	100,939	72,231	122,808	200,000	200,000
GIFTS	327,023	358,377	258,321	200,000	200,000
RENTALS & LEASES	6,022	7,141	7,314	-	-
INVESTMENT INCOME	145,485	19,914	11,140	75,000	50,000
SALES, FEES & MISC. Grants	4,312,849	3,849,351	4,512,380	4,842,979	4,205,979
TOTAL OTHER	\$ 4,892,318	4,307,014	4,911,964	5,317,979	4,655,979
TOTAL REVENUE	\$ 182,458,286	185,237,804	187,289,231	189,181,345	202,324,363

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

	Actual <u>2019-2020</u>	Actual <u>2020-2021</u>	Actual <u>2021-2022</u>	Revised Budget <u>2022-2023</u>	Proposed Budget <u>2023-2024</u>
TOTAL ALL OBJECTS AND PROGRAMS:					
Administration	\$ 6,901,167	\$ 7,713,018	\$ 7,527,848	\$ 7,690,831	\$ 8,028,383
District Support Services	9,533,974	9,847,489	9,507,518	11,793,013	18,245,871
Regular Instruction	79,486,105	78,346,218	80,367,330	82,215,859	87,027,261
Vocational Education Instruction	1,419,273	1,375,391	1,343,555	1,199,732	1,255,515
Special Education Instruction	33,359,875	33,112,067	31,961,055	32,306,769	34,153,304
Instructional Support Services	11,841,230	13,894,335	12,701,451	14,740,361	12,386,569
Pupil Support Services	18,481,931	12,819,400	24,575,164	21,562,263	21,870,283
Sites and Buildings	19,361,486	16,826,326	17,360,297	16,653,528	17,877,777
Fiscal and Other Fixed Cost Programs	<u>432,254</u>	<u>447,607</u>	<u>506,401</u>	<u>495,000</u>	<u>684,369</u>
 TOTAL ALL OBJECTS AND PROGRAMS	 <u>180,817,296</u>	 <u>174,381,850</u>	 <u>185,850,620</u>	 <u>188,657,356</u>	 <u>201,529,331</u>
 TOTAL EXPENDITURES	 <u>\$ 180,817,296</u>	 <u>\$ 174,381,850</u>	 <u>\$ 185,850,620</u>	 <u>\$ 188,657,356</u>	 <u>\$ 201,529,331</u>

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

Program Summary	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Proposed Budget 2023-2024
SALARIES AND WAGES					
Administration	\$ 5,048,589	\$ 5,713,872	\$ 5,496,141	\$ 5,727,771	\$ 6,014,160
District Support Services	3,029,563	3,174,800	3,605,534	3,688,019	3,874,383
Regular Instruction	56,753,011	54,443,373	57,904,584	59,625,851	63,738,701
Vocational Education Instruction	1,035,432	1,002,203	901,507	817,643	858,525
Special Education Instruction	23,573,223	23,522,350	22,777,915	22,428,501	23,668,496
Instructional Support Services	8,005,107	7,826,141	8,373,614	8,137,551	8,519,761
Pupil Support Services	5,079,195	5,111,377	7,312,222	6,025,662	6,096,441
Sites and Buildings	4,961,717	4,940,255	5,430,426	5,229,944	5,491,441
TOTAL SALARIES AND WAGES	107,485,837	105,734,371	111,801,942	111,680,942	118,261,908
EMPLOYEE BENEFITS					
Administration	\$ 1,605,416	\$ 1,695,049	\$ 1,731,882	\$ 1,726,912	\$ 1,813,258
District Support Services	928,758	954,685	1,044,603	962,579	1,001,160
Regular Instruction	16,581,347	17,486,851	16,588,788	17,054,858	18,403,008
Vocational Education Instruction	278,285	274,976	256,403	279,789	293,778
Special Education Instruction	7,859,021	7,659,181	7,723,398	7,953,166	8,386,823
Instructional Support Services	2,354,221	2,336,983	2,617,963	2,349,945	2,469,597
Pupil Support Services	1,600,043	1,604,164	2,067,257	1,967,324	2,014,804
Sites and Buildings	1,753,826	1,764,769	2,240,934	1,829,685	1,921,169
TOTAL EMPLOYEE BENEFITS	32,960,918	33,776,658	34,271,229	34,124,258	36,303,596
PURCHASED SERVICES					
Administration	\$ 65,465	\$ 84,122	\$ 149,631	\$ 89,500	\$ 66,258
District Support Services	822,085	856,892	669,680	745,662	894,845
Regular Instruction	3,291,239	2,761,937	2,853,592	2,252,416	2,289,420
Vocational Education Instruction	81,874	69,020	125,705	60,765	61,676
Special Education Instruction	1,451,562	1,203,052	1,138,443	1,549,095	1,624,416
Instructional Support Services	430,314	290,779	507,638	135,794	181,745
Pupil Support Services	10,769,945	5,579,790	14,074,759	13,004,233	12,293,995
Sites and Buildings	7,869,497	7,642,187	6,507,362	5,516,317	6,029,737
Other Fiscal/Fixed Expenditures	432,254	435,657	494,689	495,000	684,369
TOTAL PURCHASED SERVICES	25,214,235	18,923,435	26,521,499	23,848,782	24,126,461
SUPPLIES					
Administration	\$ 86,767	\$ 119,664	\$ 54,815	\$ 83,780	\$ 70,780
District Support Services	1,093,366	739,527	1,163,215	1,595,400	2,106,537
Regular Instruction	1,127,575	1,936,038	1,725,078	1,276,963	1,379,403
Vocational Education Instruction	18,835	19,601	51,992	11,590	11,590
Special Education Instruction	194,390	550,433	173,856	266,506	362,427
Instructional Support Services	766,058	2,682,913	1,131,887	4,098,039	1,194,934
Pupil Support Services	219,772	221,118	1,050,520	565,044	565,044
Sites and Buildings	889,733	1,418,128	1,437,088	718,000	836,486
TOTAL SUPPLIES	4,396,496	7,687,422	6,788,451	8,615,322	6,527,201
EQUIPMENT					
Administration	\$ -	\$ 13,253	\$ 414	\$ 4,000	\$ 4,060
District Support Services	3,767,161	2,668,462	1,617,599	2,678,353	4,390,388
Regular Instruction	923,932	1,140,310	692,047	1,538,268	749,226
Vocational Education Instruction	-	2,746	1,089	-	-
Special Education Instruction	126,236	41,648	13,274	109,500	111,143
Instructional Support Services	209,848	685,445	923	-	-
Pupil Support Services	-	193,022	1,499	-	900,000
Sites and Buildings	3,652,252	901,242	1,334,219	3,137,097	3,368,959
TOTAL EQUIPMENT	8,679,429	5,646,128	3,661,064	7,467,218	9,523,775
OTHER EXPENDITURES					
Administration	\$ 94,931	\$ 87,059	\$ 94,966	\$ 58,868	\$ 59,868
District Support Services	(106,959)	1,453,123	1,406,887	2,123,000	5,978,558
Regular Instruction	809,002	577,709	603,241	467,503	467,503
Vocational Education Instruction	4,846	6,845	6,858	29,945	29,945
Special Education Instruction	155,443	135,404	134,168	-	-
Instructional Support Services	75,683	72,073	69,427	19,032	20,532
Pupil Support Services	812,976	109,930	68,907	-	-
Sites and Buildings	234,461	159,744	410,269	222,485	229,985
Other Fiscal/Fixed Expenditures	-	11,950	11,712	-	-
TOTAL OTHER	2,080,382	2,613,837	2,806,434	2,920,833	6,786,391
TOTAL GENERAL FUND EXPENDITURES	180,817,296	174,381,850	185,850,620	188,657,356	201,529,331

Child Nutrition Fund

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

	<u>Actual</u> 2019-20	<u>Actual</u> 2020-21	<u>Actual</u> 2021-22	<u>Revised</u> Budget 2022-23	<u>Proposed</u> Budget 2023-24
REVENUES:					
School Meal Sales	\$ 1,414,837	\$ 210,584	\$ 10,311	\$ 2,036,623	\$ 104,281
Other Local Revenue	61,919	174,538	72,212	53,000	-
State Revenue	320,188	-	262,825	419,242	1,640,870
Federal Revenue	<u>5,446,447</u>	<u>6,954,581</u>	<u>9,226,087</u>	<u>5,544,531</u>	<u>5,865,828</u>
 TOTAL REVENUES	 \$ 7,243,391	 \$ 7,339,703	 \$ 9,571,435	 \$ 8,053,396	 \$ 7,610,979
EXPENDITURES:					
Pupil Support Services	<u>7,155,518</u>	<u>6,264,066</u>	<u>7,628,908</u>	<u>7,121,518</u>	<u>8,820,415</u>
REVENUES OVER (UNDER)					
EXPENDITURES	\$ 87,873	\$ 1,075,637	\$ 1,942,527	\$ 931,878	\$ (1,209,436)
BEGINNING FUND BALANCE	<u>1,014,401</u>	<u>1,102,274</u>	<u>2,177,911</u>	<u>4,120,439</u>	<u>5,052,317</u>
ENDING FUND BALANCE	<u>\$ 1,102,274</u>	<u>\$ 2,177,911</u>	<u>\$ 4,120,439</u>	<u>\$ 5,052,317</u>	<u>\$ 3,842,881</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 2019-20	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24
Type A Lunch	\$ 5,819,017	\$ 7,335,474	\$ 7,871,835	\$ 6,324,928	\$ 6,001,920
Breakfast	1,129,053	-	1,695,455	1,419,010	1,549,729
A La Carte/Other	<u>295,321</u>	<u>4,229</u>	<u>4,146</u>	<u>309,458</u>	<u>59,330</u>
TOTAL REVENUE	<u>\$ 7,243,391</u>	<u>\$ 7,339,703</u>	<u>\$ 9,571,435</u>	<u>\$ 8,053,396</u>	<u>\$ 7,610,979</u>

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

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24
PUPIL SUPPORT SERVICES:					
Salaries and Wages	\$ 2,503,270	\$ 2,228,317	\$ 2,440,888	\$ 2,224,795	\$ 2,397,138
Employee Benefits	983,486	924,095	1,087,728	928,880	960,977
Purchased Services	169,747	108,984	86,362	202,000	128,500
Supplies	3,410,437	2,832,486	3,872,126	3,463,943	4,558,800
Capital	56,659	143,247	118,456	268,000	750,000
Other Expenditures	<u>31,918</u>	<u>26,937</u>	<u>23,348</u>	<u>33,900</u>	<u>25,000</u>
TOTAL PUPIL SUPPORT SERVICES	<u>\$ 7,155,518</u>	<u>\$ 6,264,066</u>	<u>\$ 7,628,908</u>	<u>\$ 7,121,518</u>	<u>\$ 8,820,415</u>

**CHILD NUTRITION FUND
COMPUTATION OF REVENUE
2023-24**

SALES

Student food sales, milk and juice		\$60,000
Adult lunch, breakfast, and ala carte sales		43,280
Catering		1,000
Cooks fund raiser		
School program snacks		
Total other sales		
TOTAL SALES		\$104,280

AID

Federal Reimbursements:

All Lunch Meals - Regular & 8 cent certified	1,182,863	x	0.47	=	555,946
Free lunch reimbursement	745,745	x	3.56	=	2,654,852
Reduced-price lunch reimbursement	77,191	x	3.16	=	243,924
Free Breakfast reimbursement	39,290	x	2.11		82,902
Reduced Breakfast reimbursement	6,587	x	1.81		11,922
Paid Breakfast reimbursement (all sites)	163,728	x	0.50		81,864
Free Severe Need Breakfast reimbursement	388,912	x	2.52		980,058
Reduced Severe Need Breakfast reimbursement	28,527	x	2.22		63,330

Child & Adult Care Food Program At-Risk:

CACFP At-Risk Supper	53,500	x	4.03	=	215,605
Cash-in-lieu-of Commodities	53,500	x	0.30		16,050
Value of federal commodities					544,925
Summer Food Service Program					225,000
Fresh Fruit & Vegetable Program					189,450
TOTAL FEDERAL AID					5,865,828

State Reimbursements:

Reduced State Lunch Aid	77,191	x	0.40	=	30,876
Paid State Lunch Aid	359,925	x	3.56		1,281,333
Reduced State Breakfast Aid	6,587	x	0.30		1,976
Paid State Breakfast Aid	30,712	x	1.61		49,446
Reduced Severe Need State Breakfast Aid	28,527		0.30		8,558
Paid Severe Need State Breakfast Aid	133,010		2.02		268,680
TOTAL STATE AID					1,640,870

OTHER REVENUE

Refunds		\$ -
Investment income		-
TOTAL OTHER REVENUE		-

\$7,610,979

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

YEAR	LUNCH			ADULT	BREAKFAST				MILK/JUICE
	ELEM	MIDDLE	HIGH		ELEM	MIDDLE	HIGH	ADULT	
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
2023-24	0	0	0	4.95	0	0	0	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> 2019-2020	<u>Actual</u> 2020-2021	<u>Actual</u> 2021-2022	<u>Revised</u> Budget 2022-2023	<u>Proposed</u> Budget 2023-2024
REVENUE:					
Local Levy	\$ 2,388,215	\$ 2,561,171	\$ 2,145,354	\$ 2,230,018	\$ 1,752,694
State Revenue	2,956,823	3,052,036	3,062,049	2,928,996	3,094,812
Federal Revenue	197,127	1,746,334	979,199	846,291	883,168
Other Local Revenue	<u>4,491,762</u>	<u>2,742,265</u>	<u>4,293,008</u>	<u>4,652,175</u>	<u>4,625,310</u>
 TOTAL REVENUE	 \$ 10,033,928	 \$ 10,101,807	 \$ 10,479,610	 \$ 10,657,480	 \$ 10,355,984
EXPENDITURES:					
Community Education and Services	<u>10,460,228</u>	<u>9,572,982</u>	<u>9,174,495</u>	<u>10,467,664</u>	<u>10,892,502</u>
REVENUES OVER (UNDER)					
EXPENDITURES	\$ (426,300)	\$ 528,824	\$ 1,305,114	\$ 189,816	\$ (536,518)
OTHER FINANCING SOURCES:					
Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>(85,829)</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES					
OVER (UNDER) EXPENDITURES	\$ (426,300)	\$ 528,824	\$ 1,219,285	\$ 189,816	\$ (536,518)
BEGINNING FUND BALANCE	<u>1,432,848</u>	<u>1,006,548</u>	<u>1,535,373</u>	<u>2,754,658</u>	<u>2,944,474</u>
ENDING FUND BALANCE	<u>\$ 1,006,548</u>	<u>\$ 1,535,373</u>	<u>\$ 2,754,658</u>	<u>\$ 2,944,474</u>	<u>\$ 2,407,955</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 2019-2020	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Proposed Budget 2023-2024
COMMUNITY EDUCATION AND SERVICES:					
Salaries and Wages	\$ 7,089,478	\$ 6,878,468	\$ 6,282,534	\$ 7,177,924	\$ 7,344,919
Employee Benefits	2,223,433	2,271,228	2,010,366	2,064,956	2,217,102
Purchased Services	863,494	271,553	592,968	930,320	1,053,523
Supplies	243,442	110,983	191,313	201,498	208,330
Capital	22,444	28,624	78,505	78,455	54,425
Other Expenditures	<u>17,938</u>	<u>12,127</u>	<u>18,809</u>	<u>14,511</u>	<u>14,203</u>
TOTAL COMMUNITY EDUCATION AND SERVICES	<u>\$ 10,460,228</u>	<u>\$ 9,572,982</u>	<u>\$ 9,174,495</u>	<u>\$ 10,467,664</u>	<u>\$ 10,892,502</u>

Capital and Tech Levy

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

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Proposed Budget 2023-2024
SOURCE:					
Property Taxes	\$ 8,025,611	\$ 7,214,204	\$ 8,205,535	\$ 9,991,628	\$ 10,458,049
State Aids	1,982,326	1,737,173	1,511,502	1,356,536	1,255,724
Other Local Revenue	592,858	-	72,553	-	-
TOTAL REVENUE BY SOURCE	\$ 10,600,795	\$ 8,951,377	\$ 9,789,590	\$ 11,348,164	\$ 11,713,773

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

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Proposed Budget 2023-2024
CAPITAL EXPENDITURES:					
Salaries and Wages	\$ 668,363	\$ 673,314	\$ 1,008,005	\$ 1,150,702	\$ 1,208,237
Employee Benefits	166,237	173,211	282,965	277,089	290,943
Purchased Services	2,308,616	2,176,246	274,354	552,345	743,278
Supplies	1,331,272	862,560	2,306,469	4,957,733	2,542,429
Capital	6,343,481	3,652,055	3,279,903	6,398,121	8,337,312
Other Expenditures	62,054	-	271,744	-	1,500
TOTAL CAPITAL EXPENDITURES	\$ 10,880,022	\$ 7,537,386	\$ 7,423,441	\$ 13,335,990	\$ 13,123,698

Building Construction Fund

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

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Proposed</u>
	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Budget</u>	<u>Budget</u>
	<u>2022-2023</u>	<u>2023-2024</u>			
REVENUE:					
Property Taxes	\$ 2,939,792	\$ 1,085,294	\$ 896,877	\$ 1,450,283	\$ 2,156,730
Other Local Revenue	142,894	31,749	(48,958)	-	-
State Revenue	-	-	-	-	-
TOTAL REVENUE	\$ 3,082,686	\$ 1,117,043	\$ 847,918	\$ 1,450,283	\$ 2,156,730
 EXPENDITURES:					
Building Construction	<u>22,910,690</u>	<u>16,490,090</u>	<u>16,417,365</u>	<u>23,350,283</u>	<u>24,533,654</u>
 REVENUE OVER (UNDER)					
EXPENDITURES	<u>\$ (19,828,004)</u>	<u>\$ (15,373,047)</u>	<u>\$ (15,569,446)</u>	<u>\$ (21,900,000)</u>	<u>\$ (22,376,924)</u>
 OTHER FINANCING SOURCES:					
Transfers In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	<u>18,141,211</u>	<u>17,337,794</u>	<u>23,538,794</u>	<u>18,800,000</u>	<u>19,430,000</u>
TOTAL OTHER SOURCES	<u>\$ 18,141,211</u>	<u>\$ 17,337,794</u>	<u>\$ 23,538,794</u>	<u>\$ 18,800,000</u>	<u>\$ 19,430,000</u>
 REVENUES AND OTHER SOURCES					
OVER (UNDER) EXPENDITURES	\$ (1,686,793)	\$ 1,964,747	\$ 7,969,348	\$ (3,100,000)	\$ (2,946,924)
BEGINNING FUND BALANCE	<u>3,025,152</u>	<u>1,338,359</u>	<u>3,303,106</u>	<u>11,272,453</u>	<u>8,172,454</u>
ENDING FUND BALANCE	<u>\$ 1,338,359</u>	<u>\$ 3,303,106</u>	<u>\$ 11,272,453</u>	<u>\$ 8,172,454</u>	<u>\$ 5,225,530</u>

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

Description	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Proposed Budget 2023-2024
REVENUE FROM LOCAL SOURCES:					
Levy/LTFMR	\$ 2,939,792	\$ 1,085,294	\$ 896,877	\$ 1,450,283	\$ 2,156,730
Interest Income	142,894	32,758	(48,958)	-	-
Other	-	(1,009)	-	-	-
TOTAL LOCAL REVENUE	<u>\$ 3,082,686</u>	<u>\$ 1,117,043</u>	<u>\$ 847,918</u>	<u>\$ 1,450,283</u>	<u>\$ 2,156,730</u>
REVENUE FROM STATE:					
State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUE	<u>\$ 3,082,686</u>	<u>\$ 1,117,043</u>	<u>\$ 847,918</u>	<u>\$ 1,450,283</u>	<u>\$ 2,156,730</u>
OTHER FINANCING SOURCES:					
Bond Proceeds	\$ 18,141,211	\$ 17,337,794	\$ 23,538,794	\$ 18,800,000	\$ 19,430,000
TOTAL OTHER SOURCES	<u>\$ 18,141,211</u>	<u>\$ 17,337,794</u>	<u>\$ 23,538,794</u>	<u>\$ 18,800,000</u>	<u>\$ 19,430,000</u>
TOTAL REVENUE AND OTHER SOURCES	<u>\$ 21,223,897</u>	<u>\$ 18,454,837</u>	<u>\$ 24,386,712</u>	<u>\$ 20,250,283</u>	<u>\$ 21,586,730</u>

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

Description	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Proposed Budget 2023-2024
BUILDING CONSTRUCTION:					
Salaries and Wages	\$ 266,722	\$ 222,231	\$ 593,208	\$ 405,550	\$ 425,828
Employee Benefits	61,313	53,941	169,803	102,636	107,768
Purchased Services	445,671	794,017	2,110,738	-	430,000
Supplies and Materials	43,573	91,927	108,029	-	75,000
Capital	21,942,882	14,821,970	13,125,538	22,842,097	23,487,559
Other Expenditures	150,530	506,005	310,049	-	7,500
TOTAL BUILDING CONSTRUCTION	<u>\$ 22,910,690</u>	<u>\$ 16,490,090</u>	<u>\$ 16,417,365</u>	<u>\$ 23,350,283</u>	<u>\$ 24,533,654</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 2019-2020	Actual 2020-2021	Actual 2021-2022	Revised Budget 2022-2023	Proposed Budget 2023-2024
REVENUE:					
Property Taxes	\$ 18,332,370	\$ 19,625,533	\$ 19,128,913	\$ 21,635,020	\$ 22,297,666
Other Local Revenue	126,644	9,239	9,727	-	-
State Revenue	<u>908,339</u>	<u>900,065</u>	<u>898,578</u>	<u>900,000</u>	<u>900,000</u>
TOTAL REVENUE	\$ 19,367,353	\$ 20,534,837	\$ 20,037,217	\$ 22,535,020	\$ 23,197,666
EXPENDITURES:					
Fixed Costs	<u>19,626,317</u>	<u>20,582,538</u>	<u>20,949,752</u>	<u>21,859,058</u>	<u>22,946,873</u>
REVENUES OVER (UNDER)					
EXPENDITURES	<u>\$ (258,965)</u>	<u>\$ (47,701)</u>	<u>\$ (912,535)</u>	<u>\$ 675,962</u>	<u>\$ 250,793</u>
OTHER FINANCING SOURCES (USES):					
Bond Proceeds	\$ 11,373,963	\$ 15,260,746	\$ -	\$ -	\$ -
Bond Refunding Payments	<u>11,295,000</u>	<u>15,125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER SOURCES (USES)	<u>\$ 78,963</u>	<u>\$ 135,746</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
REVENUES AND OTHER SOURCES					
OVER (UNDER) EXPENDITURES	\$ (180,001)	\$ 88,044	\$ (912,535)	\$ 675,962	\$ 250,793
BEGINNING FUND BALANCE	<u>\$ 3,046,255</u>	<u>\$ 2,866,254</u>	<u>\$ 2,954,298</u>	<u>\$ 2,041,763</u>	<u>\$ 2,717,725</u>
ENDING FUND BALANCE	<u><u>\$ 2,866,254</u></u>	<u><u>\$ 2,954,298</u></u>	<u><u>\$ 2,041,763</u></u>	<u><u>\$ 2,717,725</u></u>	<u><u>\$ 2,968,518</u></u>

SUPPLEMENTAL FINANCIALS

5 Year Projection Model

General Fund Financial Forecast											
Scenario 1 @ 4% With Tech/Referendum Renew											
	BUDGET			REVENUE / EXPENDITURE PROJECTIONS							
	2023	2024	% Δ	2025	% Δ	2026	% Δ	2027	% Δ	2028	% Δ
REVENUES											
Property Taxes	\$44,213,067	\$48,843,570	10.47%	\$50,237,791	2.85%	\$50,126,687	-0.22%	\$49,532,783	-1.18%	\$49,316,344	-0.44%
State	123,185,807	138,060,467	12.07%	136,785,528	-0.92%	137,201,404	0.30%	137,002,789	-0.14%	136,428,207	-0.42%
Federal	17,151,204	11,424,029	-33.39%	5,093,048	-55.42%	5,093,048	0.00%	5,093,048	0.00%	5,093,048	0.00%
Other	5,581,267	3,996,267	-28.40%	5,658,267	41.59%	5,708,267	0.88%	5,758,267	0.88%	5,807,267	0.85%
TOTAL REVENUE	\$190,131,345	\$202,324,333	6.41%	\$197,774,634	-2.25%	\$198,129,406	0.18%	\$197,386,887	-0.37%	\$196,644,866	-0.38%
EXPENDITURES											
Salaries & Benefits	\$145,055,201	\$154,565,505	6.56%	\$156,717,435	1.39%	\$158,468,276	1.12%	\$158,721,926	0.16%	\$159,054,920	0.21%
Other	\$42,852,155	\$42,963,826	0.26%	\$38,963,826	-9.31%	\$38,963,826	0.00%	\$37,713,826	-3.21%	\$37,213,826	-1.33%
TOTAL EXPENDITURES	\$187,907,356	\$197,529,331	5.12%	\$195,681,261	-0.94%	\$197,432,102	0.89%	\$196,435,752	-0.50%	\$196,268,746	-0.09%
SURPLUS / (DEFICIT)	\$2,223,989	\$4,795,002		\$2,093,373		\$697,304		\$551,135		\$376,120	
BEGINNING FUND BALANCE - ALL ACCOUNTS	\$20,535,492	\$22,759,481		\$27,554,483		\$29,647,856		\$30,345,160		\$31,296,295	
Assigned	\$1,884,852	\$1,884,852		\$1,884,852		\$1,884,852		\$1,884,852		\$1,884,852	
Committed	0	0		0		0		0		0	
Nonspendable	1,687,908	1,687,908		1,687,908		1,687,908		1,687,908		1,687,908	
Restricted	0	0		0		0		0		0	
Restricted/Reserved	7,345,522	5,819,069		5,811,154		5,686,598		5,781,211		6,216,478	
Unassigned	11,841,199	18,162,654		20,263,943		21,065,902		21,942,324		21,863,178	
ENDING FUND BALANCE - ALL ACCOUNTS	\$22,759,481	\$27,554,483		\$29,647,856		\$30,345,160		\$31,296,295		\$31,672,416	
Unassigned Fund Balance as a % of Expenditures	6.30%	9.19%		10.36%		10.68%		11.17%		11.15%	
Unassigned Fund Balance as # of Months of Exp.	0.76	1.10		1.24		1.28		1.34		1.34	

6 Year Trend | Revenues by Source

6 Year Trend | Expenses by Object

Financial Planning Analytics | PROPERTY TAXES