

Fiscal Year 2022 Revised Budget

**Lisa Rider - Executive Director of
Business Services**

January 27, 2022



Overview

- » Provide the Board and Community with school finance information and resources for COVID-19 relief
- » Recommendation to the Board for approval of Fiscal Year (FY) 2022 Revised Budget

Agenda

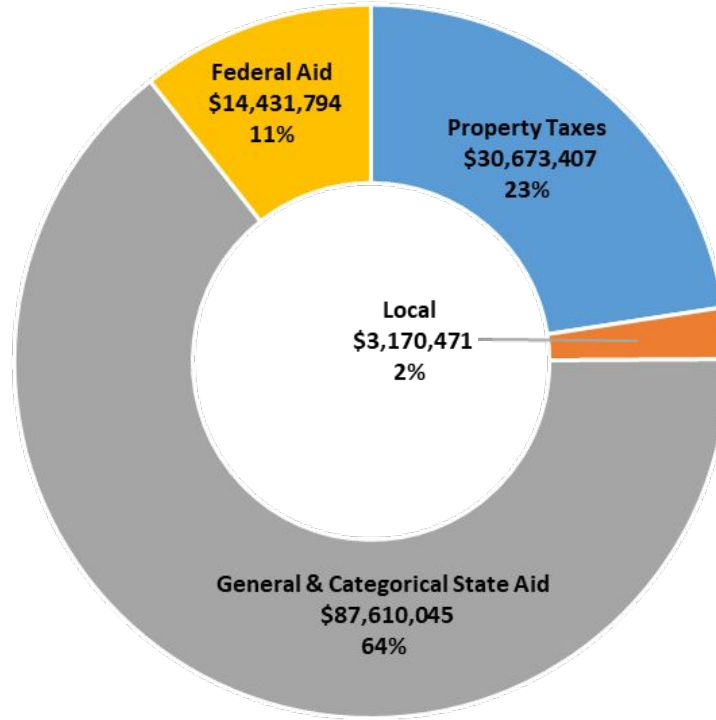
- Where does district funding come from?
- What restrictions are there on district spending?
- How does the district spend its money?
- Why is there a shortfall now?
 - State aid is still behind
 - Impact of Enrollment, “the numbers”
- What’s the current situation

2021-2022 Revised Budget - All Funds

ISD 191 BURNSVILLE - EAGAN - SAVAGE 2021-2022 REVISED BUDGET CHANGES IN FUND BALANCE				
FUND	AUDITED FUND BALANCE 6/30/21	REVENUE BUDGET	EXPENDITURE BUDGET	PROJECTED FUND BALANCE 6/30/22
GENERAL	\$ 29,521,879	\$ 135,885,717	\$ 136,035,698	\$ 29,371,898
FOOD SERVICE	1,119,125	5,096,656	4,813,814	1,401,967
COMMUNITY SERVICE	2,072,635	6,327,851	5,710,055	2,690,431
CAPITAL PROJECTS	1,657,695	250	1,657,945	0
DEBT SERVICE	4,123,714	24,900,000	23,185,000	5,838,714
CUSTODIAL FUNDS	-	-	-	-
INTERNAL SERVICE FUND	23,785,113	23,445,000	24,280,000	22,950,113
TOTAL ALL FUNDS	\$ 62,280,161	\$ 195,655,474	\$ 195,682,512	\$ 62,253,123

General Fund Revenue - \$135,885,717

Revenue:
Where does
it come
from?



What restrictions are there?

General Fund Capital: Annual allocation that can only be used for approved personnel and equipment per state statute

Title Funds: Federal money designated for specific purposes such as needs associated with high poverty rates

Technology Levy: Specifically for technology, personnel and equipment

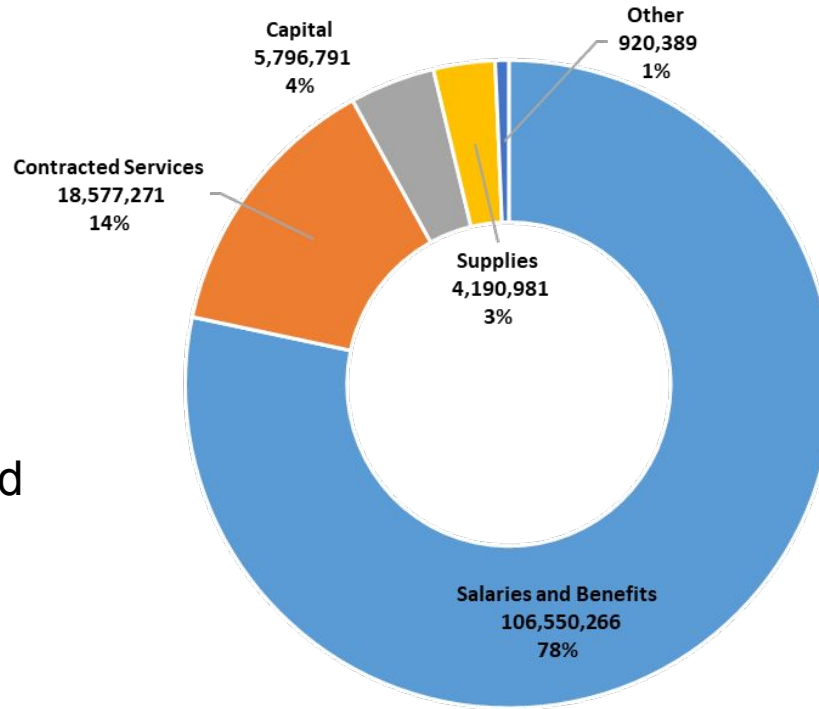
Community Education - Food & Nutrition Services

Capital Building Funds: Can only be used for facilities projects
(example: Vision One91 funds expected to be fully spent by 6/30/2022)

General Fund Expenditures by Object - \$136,035,698

Spending: By Type of Expense

- 78% on people
- 22% on supplies, facilities, contracted services, etc.



People: By Bargaining Group General Fund

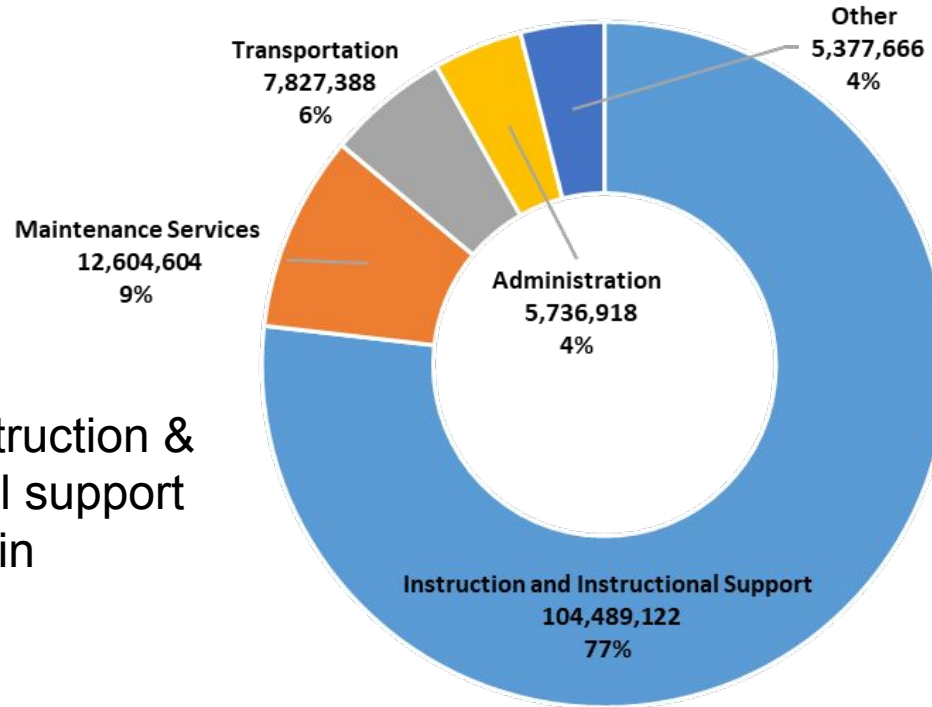
General Fund Bargaining Group	Sum of FTE (Full-Time Equivalent)	Sum of Salary	Sum of Benefits	Total Salary + Benefits	% of Total
Clerical	44.00	\$ 2,168,787	\$ 980,660	\$ 3,149,447	3.18%
Confidential	6.00	\$ 407,929	\$ 161,316	\$ 569,244	0.57%
Custodial	72.00	\$ 3,697,665	\$ 1,168,952	\$ 4,866,617	4.91%
District Wide	8.65	\$ 1,060,678	\$ 369,098	\$ 1,429,776	1.44%
Educational Asst	169.71	\$ 4,785,832	\$ 3,025,345	\$ 7,811,176	7.88%
Info Tech Specialists	13.00	\$ 748,594	\$ 265,399	\$ 1,013,993	1.02%
Operations	3.00	\$ 220,604	\$ 65,053	\$ 285,657	0.29%
Principals	20.00	\$ 2,856,568	\$ 968,251	\$ 3,824,819	3.86%
Superintendent	1.00	\$ 195,760	\$ 57,745	\$ 253,505	0.26%
Teachers	624.98	\$ 49,087,542	\$ 20,586,603	\$ 69,674,144	70.32%
Unaffiliated	45.18	\$ 3,041,499	\$ 1,319,865	\$ 4,361,364	4.40%
VPK / CE	30.84	\$ 1,346,922	\$ 489,924	\$ 1,836,846	1.85%
Grand Total	1,038.36	\$ 69,618,379	\$ 29,458,211	\$ 99,076,590	100%

[Burnsville-Eagan-Savage District #191 Bargaining Unit Descriptions](#)

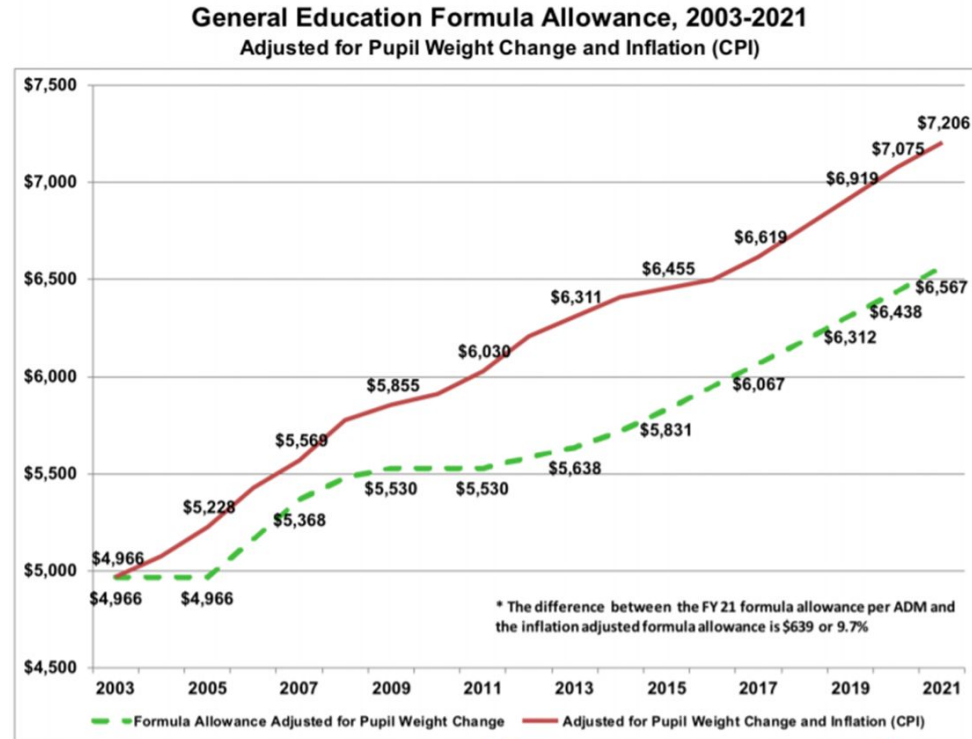
General Fund Expenditures by Program - \$136,035,698

Spending: By Purpose

- 77% on instruction & instructional support
- 4% on admin



General Education Formula - State Aid is still behind



Source: MDE August 2019 Inflation Estimates



Association of Metropolitan School Districts



FY 2022 Revised Budget

General Education Formula - State Aid Numbers

- The General Education Formula generates for us 41.6% of our total General Fund Revenue in our Revised FY22 Budget
- General Education Formula increase of 2.45% increased the formula from \$6,567 to \$6,728 per pupil
- Applying this increase with no change in enrollment from the prior year = \$1,378,154
- \$1,378,154 is equal to 1.1% increase in all expenditures from the prior year
- Each year we must apply the increase with adjustments for our projected end of year enrollment
- For ISD 191, due to our change in enrollment, our increase in revenue is \$312,910 of additional income which is equal to 0.2% increase in all expenditures from the prior year

Federal Relief Funds Included

General Fund 01

- Finance 140 \$ 435,427
- Finance 141 \$ 36,589
- Finance 150 \$ 379,460
- Finance 153 \$ 524
- Finance 155 \$ 7,112,727
- Finance 158 \$ 75,347
- Finance 159 \$ 56,236
- Finance 163 \$ 407,000
- Finance 170 \$ 467,480
- Finance 171 \$ 497,477

○ Total \$ 9,468,267

[Federal Relief Funds Summary from
December 2021 report](#)

Community Education Fund 04

- Finance 165 \$ 76,800
- Finance 166 \$ 121,145
- Total 197,945

Current Reality

General Fund Budget Comparative Summary

	Actual Results 2018-19	Actual Results 2019-20	Actual Results 2020-21	Adopted Budget 2021-22	Revised Budget 2021-22
Total Beginning Fund Balance	\$ 15,815,204	\$ 15,379,015	\$ 20,326,027	\$ 21,483,321	\$ 29,521,880
Revenues	131,545,485	132,246,197	129,973,192	123,498,369	126,417,450
Federal Relief Revenues			4,673,195	7,187,245	9,468,267
Expenditures	132,076,288	127,299,185	120,777,339	132,480,192	130,875,664
Federal Relief Expenditures			4,673,195	3,287,245	5,160,034
Variance (Revenues - Expenditures)	(530,803)	4,947,012	9,195,853	(5,081,823)	(149,981)
Total Ending Fund Balance	\$ 15,284,401	\$ 20,326,027	\$ 29,521,880	\$ 16,401,498	\$ 29,371,899
Breakdown of Fund Balance Categories					
Nonspendable	\$ 469,392	\$ 435,457	\$ 382,338	\$ 367,587	\$ 382,338
Restricted	5,526,162	7,878,828	9,020,782	5,476,553	8,261,908
Committed	1,550,194	1,735,209	1,849,491	1,784,069	1,538,385
Assigned			5,081,823	-	-
Unassigned	7,738,653	10,276,533	13,187,446	8,773,289	19,189,268
Total Ending Fund Balance	\$ 15,284,401	\$ 20,326,027	\$ 29,521,880	\$ 16,401,498	\$ 29,371,899
Unassigned Fund Balance %	5.86%	8.07%	10.51%	6.46%	14.11%

Capital Projects Fund

Projects Since 7/1/2021	Invoices Paid	Yet to be billed	
NMS upgrades	195,611.00		
HB restroom	261,768.17	25,000	
BHS Heating Updates	60,154.00		
HB Media Ctr	10,752.00		
Security Door Adjustments	71,185.23		
Security District Wide	33,191.24	188,974	
BHS Pool MechRm	12,600.00		
BHS Video Scoreboard	165,000.00	5,000	
BHS Aquatic Scoreboard	16,937.00	29,000	
BHS Wrestling Mats	-	50,000	
BHS Generator Repair & Water Softener	32,100.00	100,000	
BHS Main Gym Curtains	-	15,471	
WB Trees Storm Property Restoration	41,025.00	75,000	
BHS Sleigh Chairs and replacement Tables	94,896.90	-	
Pates Turf Field Equipment	-	12,000	
HB Bus Entrance	9,996.00		
BHS Cafeteria Audio	-	17,000	
DEC upgrade for Ipad controls	-	72,000	
MRAZ	5,283.63	10,000	
BHS PA system repair	-	40,000	
BHS Shot Clocks	-	8,000	
Subtotal	\$ 1,010,500	\$ 647,445	\$ 1,657,945

Other Resources

- [FY22 Revised Budget - Budget Unit Summary Report with comparison column to Adopted Budget](#)
- [FY22 Revised Budget - Staffing by Bargaining Group](#)

Next Steps

January 27, 2022

Recommendation to approve the FY 2022 Budget, as presented.

April, 2022

Amend the FY 2022 Revised Budget, as necessary.

*Thank
you*