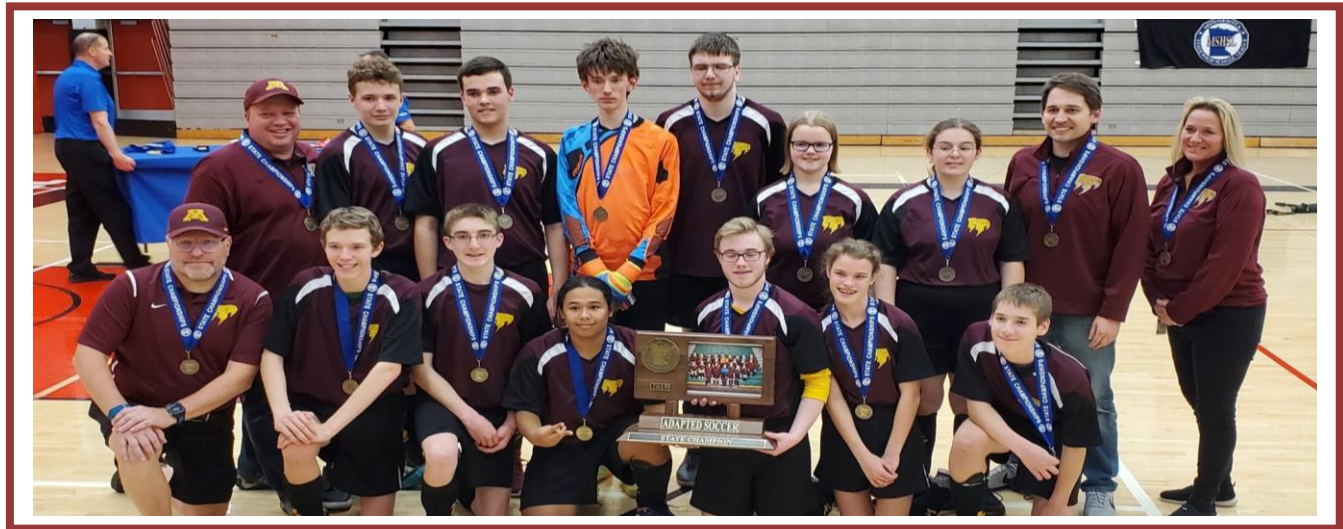


2021-22 Preliminary Budget



South Washington County Schools
Independent School District 833



For School Board Approval 6.17.2021

South Washington County Schools

2021-22 Preliminary Budget

DISTRICT ADMINISTRATION

Superintendent of Schools.....	Julie Nielsen
Assistant Superintendent for Academic Excellence and Accountability .	Tyrone Brookins
Assistant Superintendent for Academic Excellence and Accountability .	Kelly Jansen
Assistant Superintendent for Academic Excellence and Accountability .	Kristine Schaefer
Director of Communications and Community Relations	Pepe Barton
Director of Community Education.....	Bob Lawrence
Director of Finance and Operations.....	Dan Pyan
Director of Human Services	Kevin Witherspoon
Director of Nutrition Services	Wendy Peterson
Director of Program Evaluation, Research and Assessment.....	John Lindner
Director of Special Services.....	Anna Braun
Director of Teaching and Learning Services for Secondary Schools.....	Tia Clasen
Director of Teaching and Learning Services for Elementary Schools.....	Chuck Paulson
Director of Technology	Bob Berkowitz
Director of Transportation	Carrie Olson

BUILDING ADMINISTRATION

East Ridge High School Principal	Jim Smokrovich
Park High School Principal	Todd Herber
Woodbury High School Principal	Sarah Sorenson-Wagner
South Washington Alternative High School Principal	Nick Falde
Cottage Grove Middle School Principal	Harold Scott
Lake Middle School Principal	Molly Roeske
Oltman Middle School Principal	Joni Hagebock
Woodbury Middle School Principal	Kari Lopez
Armstrong Elementary School Principal.....	Andrew Caflisch
Bailey Elementary School Principal.....	Candace Gram
Cottage Grove Elementary School Principal.....	Theresa Blume
Crestview Elementary School Principal	Jodi Husting
Grey Cloud Elementary School Principal	Laura Loshek
Hillside Elementary School Principal	Erin Shadick
Liberty Ridge Elementary School Principal	Michael Moore
Middleton Elementary School Principal.....	Arthur Williams
Newport Elementary School Principal.....	Rich Romano
Nuevas Fronteras Spanish Immersion School	Cynthia Maldonado
Pine Hill Elementary School Principal	Jolaine Mast
Pullman Elementary School Principal.....	Ed Ross
Red Rock Elementary School Principal.....	Jennifer Holt
Royal Oaks Elementary School Principal	Susan Risius
Valley Crossing Elementary School Principal	Connha Classon
Woodbury Elementary School Principal.....	Tony Mosser

South Washington County Schools 2021-22 Preliminary Budget

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South Washington County Schools 2021-22 Preliminary Budget

I. Budget Process

Compiling the annual budget is a process that takes several months and collects input from several different sources. When reading this budget document, it is important to have a general understanding of how and when data is gathered, how projects are prioritized, and how the general fiscal cycle works. Below is a brief timeline of the budget process.

- November 2020 – Discussion of budget projections and changes needed
- December 2020 – Formation of Budget Committees to discuss changes
- December 2020 – Committees begin reduction process
- January 2021 – School Board is presented with recommended changes
- January 2021 – Staff is presented with changes
- January 2021 – Public presentations of budget adjustments
- January 2021 – School Board approves budget adjustments
- March 2021 – Staffing workshops and allocations completed; non-renewed staff are notified
- March 2021 – Debt Service, Construction, Trust Fund and Facilities-related budgets approved
- April 2021 – 2020-21 Revised Budget calculated
- May 2021 – Approval of 2020-21 Revised Budget
- May 2021 – Calculation and compilation of budgets for revenue and expenditure amounts for all funds (General, Food Service, Community Service, Building Construction, Debt Service, Custodial, Internal Service, and OPEB Trust Funds)
- June 2021 – Approval of 2021-22 Preliminary Budgets for all funds
- July through September 2021 – Prepare for annual audit
- December 2021 – Annual audit results for 2020-21 presented by auditing firm and accepted by the School Board

II. General Fund

The General Fund of all school districts in the State of Minnesota is used to account for an array of initiatives including regular K-12 instruction, special education, transportation, district administration, capital, maintenance, staff development, media centers, athletics, and the majority of all school district functions. Examples of items that are NOT included in the general fund include:

- Food Service
- Community Service
- Building Construction projects that are funded through selling bonds or capital loans
- Debt Service transactions
- Custodial transactions
- Internal Services transactions

Transactions that are accounted for outside of the general fund will be discussed in other sections of this document.

Within the general fund are several requirements to reserve funds for a particular purpose. These reserve requirements are put in place by the State Legislature and compliance is required of all school districts. Examples of required reserves within the general fund include:

- Long term facility maintenance
- Operating capital
- Capital projects
- Staff development
- Safe schools
- Basic skills
- Learning & development
- Vocational education
- Gifted and talented
- Achievement & integration

These reserves are accounted for separately on the District's books, as required. However, because several of the reserves have expenditures that surpass by far the revenue required to be reserved for them, and no reserve fund balance exists at the end of any given fiscal year for these reserves, they are included in the undesignated/unreserved portion of the general fund budget presentation. Specifically, this includes basic skills, learning and development, gifted and talented, learning center, and vocational education. This point should be kept in mind while reading the general fund budget pages.

A. Enrollment

Student Enrollment is extremely important as it not only drives staffing decisions, but is also the key factor of the general education revenue funding formula. For this reason, student enrollment projections in and of themselves require many hours of analysis before they are relied upon for making decisions.

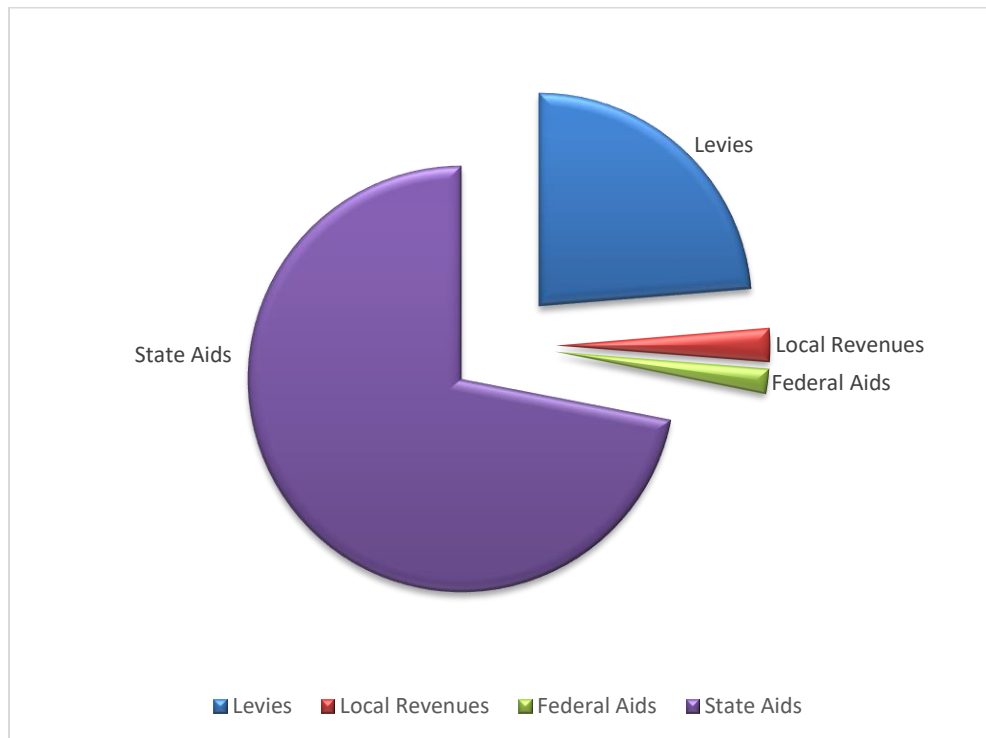
Enrollment projections are determined using separate methods depending on the grade level being projected. Kindergarten projections are based on birth rate data received from Washington County. The birth rates are then modified based on historical trends in capture rates in the district to project the number of kindergarteners expected to enroll. Projections for the remaining grade levels are determined using a historical 10-year cycle process.

The table on the following page provides actual enrollment data from the 2019-20 school year as well as projected enrollment data for the 2020-21 and 2021-22 school years. (Final enrollment data for the 2020-21 school year will not be available until the fall of 2021.) These enrollment projections were used to calculate the expected general education aid which is discussed later in this document.

Grades	Average Daily Membership		
	2019-20 Actual	2020-21 Projection	2021-22 Projection
Pre-K	315.60	300.00	300.00
Kindergarten	1,382.01	1,303.05	1,265.00
Grades 1 – 3	4,144.79	3,965.00	4,041.00
Grades 4 – 6	4,305.97	4,212.40	4,192.00
Grades 7 - 12	8,578.62	8,532.00	8,674.00
Total	18,726.99	18,312.45	18,472.00

B. Where Does the Money Come From?

The general fund receives its revenue from three very broad sources: state aids, federal aids, and local revenue. More information on each of these revenue sources can be found below. Much of this information has been obtained from the 2020-21 edition of “Financing Education in Minnesota”, a document provided by the Minnesota House of Representatives Fiscal Analysis Department.



1. State Aids

a) *General Education Aid - \$145,664,849*

General Education Aid is the largest funding source of the school district. This aid is comprised of several components, each with its own formulas to calculate the amount the district can expect to receive from the Department of Education in a given fiscal year.

- **Basic Formula** – This portion of general education aid is calculated by taking the formula allowance (determined by the State Legislature) times the adjusted pupil unit (APU). For the 2021-22 fiscal year, the formula allowance was estimated at \$6,567 per pupil unit. The resulting revenue projection related to the basic formula is \$128,690,731 for the 2021-22 fiscal year.
- **Compensatory** – This portion of general education aid is driven by the number of students eligible to receive either free or reduced lunches based on the financial circumstances of the family. Based on the current funding levels, the district receives approximately \$820 for each pupil eligible for free or reduced lunch. This revenue is required to be used to help students coming from less privilege achieve learning success. The revenue projection for compensatory revenue is \$2,079,774 for the 2021-22 fiscal year.

- **Referendum** – A portion of general education aid is connected to the voter approved operating referendum. This revenue source is designed to equalize the tax burden for tax payers between districts. For example, if two districts have equal voter approved operating referendums but one of the districts has a much higher tax base over which the tax burden is spread, the tax payers in the less wealthy district will have a higher individual tax burden. This revenue source helps pay a portion of the voter approved levy with dollars from the state in the less wealthy district in this example. For South Washington County Schools, the State will pay about 1.2% or \$322,761 for the 2021-22 school year.
- **Local Optional Revenue** – Another benefit to the taxpayers added by the State Legislature is the LOR, which allowed School Board to move \$724 per pupil unit of voter-approved referendum revenue to LOR. This allows SWCS to receive an additional \$2,315,254 in state aid offsetting local taxpayer contributions.
- **Operating Capital** – Recognizing the need for school districts to maintain their facilities, the Legislature includes a component in the general education aid to help address these needs. The formula for operating capital includes a per-pupil amount as well as an amount based on the age of the district's buildings. The projected operating capital aid for the 2021-22 fiscal year is \$3,093,213.
- **Alternative Attendance Adjustment** – South Washington County Schools provides transportation to public, charter, and non-public students alike. However, general education aid is received only for those students who actually attend SWC Schools. The alternative attendance adjustment is the method used to help fund the cost of transporting charter school students who do not attend SWCS. In the current year, the allowance is \$306.00 per pupil unit less an adjustment for students transported to Minnesota State Academies. The total amount anticipated for the 2021-22 fiscal year is \$156,568.
- **Gifted and Talented** – South Washington County Schools will receive \$13 per adjusted pupil unit to be used to identify gifted and talented students and provide programming for those students. In addition, the funds can be used to provide staff development to those serving the district's gifted and talented population. The projected gifted and talented aid for 2021-22 is \$261,505.
- **English Learner** – A portion of the general education aid is generated based on the number of students which are not proficient in English. Whether or not a student is considered proficient in English is determined by testing standards set by the Minnesota Department of Education. The Legislature has provided for \$704 per reported English learning student be allocated to school districts to assist in the costs associated with serving the needs of these students. The projected EL revenue for 2021-22 is \$550,935.
- **Extended Time** – The extended time allowance for 2021-22 is \$5,117 per adjusted pupil unit for students with an average daily membership exceeding 1.0 (up to a limit of 1.2). This revenue is generated on students attending summer school or who attend an extended day program. The anticipated revenue for 2021-22 is \$307,020.

b) ***Literacy Incentive Aid - \$1,077,606 (Estimated)***

Literacy Incentive Aid is awarded to districts based on two factors:

- Reading levels of the district's current third graders
- Progress made in reading levels between the third and fourth grade

Each component of this aid is calculated by multiplying \$530 times the average percentage of students meeting proficiency and growth requirements on the reading portion of the Minnesota Comprehensive Assessment (MCA) and then multiplying that by the number of students in the tested grade level.

c) ***Permanent School Fund - \$790,507***

In the mid-1800's, lands were granted to the State by the Federal government and were placed in a trust fund called the Permanent School Fund. The State constitution requires that any revenue generated (from timber, mining, or sale of land) be held in this trust and that any interest earnings of the trust be distributed to school districts based on the number of students served. In 2021-22 the endowment per pupil unit is \$42.94.

d) ***Special Education Aid - \$35,573,198***

Special Education Aid is provided to districts to help fund the additional costs associated with providing required services to students with disabilities. South Washington County Schools serves approximately 3,276 students with disabilities. Special Education Aid is made up of the following components:

- **Initial Aid** – Special Education Initial Aid is awarded to districts based the lowest of three formulas; Prior year 'old formula' expenses at 62% of cost, Prior year all State special education expenses at 50% of cost, or 5% of census-based calculations involving special education student disabilities and free/reduced lunch data.
- **Excess Cost Aid** – Excess Cost Aid is generated by a district with large unreimbursed special education costs relative to district's general education revenue. It is calculated as the greatest of three: 56% difference of unreimbursed costs and 7% of general education revenue, 62% of the difference of unreimbursed 'old formula' costs and 2.5% of general education revenue, or zero.
- **Special Education Transportation** – Prior year expenses in transporting special education students are reimbursed at 100% of cost, however this aid is subject to proration.
- **Cross Subsidy Reduction Aid** – Cross Subsidy Reduction Aid is a new component the goal of which is to hold the state average cross subsidy per pupil at the FY19 level. It is calculated as a percent of the prior year initial cross subsidy.

e) ***Non-Public Pupil Transportation Aid - \$707,602***

Just as the Alternative Attendance Adjustment within General Education Aid provides the district with revenue for transporting charter school students, the Non-Public Pupil Transportation Aid provides for the costs associated with transporting non-public students. The formula for calculating this revenue is based on the cost per pupil transported in the base year; the base year for purposes of calculating the 2021-22 revenue is 2019-20. This cost per student in the base year is then multiplied times the number of non-public students transported in the current year and adjusted for any change in the general education funding allowance.

- f) ***Long Term Facilities Maintenance Aid - \$1,874,458***
Facilities program established by State Legislature which combined previous alternative facilities funding and health and safety funding. This revenue is a mix of state aid and taxpayer levy. The amounts of each are based on our 10-year facilities plan which is approved by MDE.

2. Federal Aids

- a) ***Federal Special Education - \$3,318,629***
These funds are available to offset the costs of providing special education services to students, ages 3 – 21, including costs not eligible for State funding. The district uses these funds to pay for a special education director and clerical support as well as benefits paid to special education staff.
- b) ***Federal Special Education Preschool - \$64,057***
Federal early childhood funds are available to provide services to children between the ages of three and five. The district uses these funds for program related clerical support and salary expenses.
- c) ***Federal Special Education Birth to 2 - \$212,576***
These funds are available to serve the needs of children between birth and the age of two. The district uses these funds for program related clerical support and salary expenses.
- d) ***Title I - \$440,111***
Title I funds are used to serve students who are struggling academically and live in low income areas. SWCS uses these funds to provide additional teachers and paraprofessionals at identified schools.
- e) ***Title II - \$235,411***
Title II funds can be used for professional development purposes or class size reduction. The district uses these funds to provide curriculum coordinators who work with licensed staff. A portion of these funds are required to be allocated to the non-public schools for approved non-religious professional development of their staff.
- f) ***Title III - \$145,700***
Title III funds can be used for professional development or language instruction to help ensure that students whose primary language is not English are able to attain proficiency in English.
- g) ***Other Federal Revenue - \$429,051***
The district receives various other federal funds which may only be used in accordance with the federal grant guidelines specific to the funds received.

3. Local Revenue

a) ***Property Tax Levy - \$65,166,680***

The second largest source of revenue for the district is revenue generated from the property tax levy. Much like general education aid, there are several components and calculations related to these funds. The details of these calculations can be found in the 20PAY21 Levy Limitation and Certification report. Property Tax Levy revenue is required to be reserved for several specific purposes as follows:

- Operating Capital - \$690,003
- Capital Projects - \$2,522,921
- Achievement and Integration - \$936,294
- Long Term Facilities Maintenance - \$6,432,603
- Lease Levy - \$3,860,606
- Alternative Teacher Professional Pay System - \$1,554,340
- Safe Schools - \$1,052,796
- Career and Technical Education - \$268,290
- OPEB - \$905,861
- Unreserved General Fund - \$46,942,966

b) ***Third Party Billing - \$793,739***

The district provides certain services to special education students that are deemed to be medical in nature. When the proper paperwork is in place, the district is able to request payment to offset the costs of providing these services.

c) ***E-Rate Funding - \$250,000***

The district receives reimbursement for its eligible telecommunication and internet costs at a rate dependent on the total state appropriation. The amount received is reduced by any Federal E-Rate funding received. This funding source directly offsets expenditures.

d) ***Athletic and Activity Participation Fees - \$550,828***

Students are charged a fee to participate in athletics and activities. These fees are intended to help offset the costs associated with providing coaching staff for the given sport or activity. For families who are eligible for free or reduced lunches, participation fees are also lowered.

e) ***Admission and Other Student Fees - \$463,788***

The district charges admission fees to many activities and other fees, when allowable, including parking permits, lost library books, lost textbooks, class fees, and copies of transcripts.

f) ***Interest Earnings - \$400,000***

Given the current market, the General Fund does not earn a significant amount of interest. When possible, funds are invested in six to twelve-month allowable investments such as certificates of deposit. As market conditions fluctuate, the district monitors the best financial instrument to use for any excess cash balance maintained in the general fund.

g) ***Other Local Revenue - \$1,369,683***

The district collects revenue from several local sources in the form of donations, grants, fees for services, insurance recoveries, and other miscellaneous revenues.

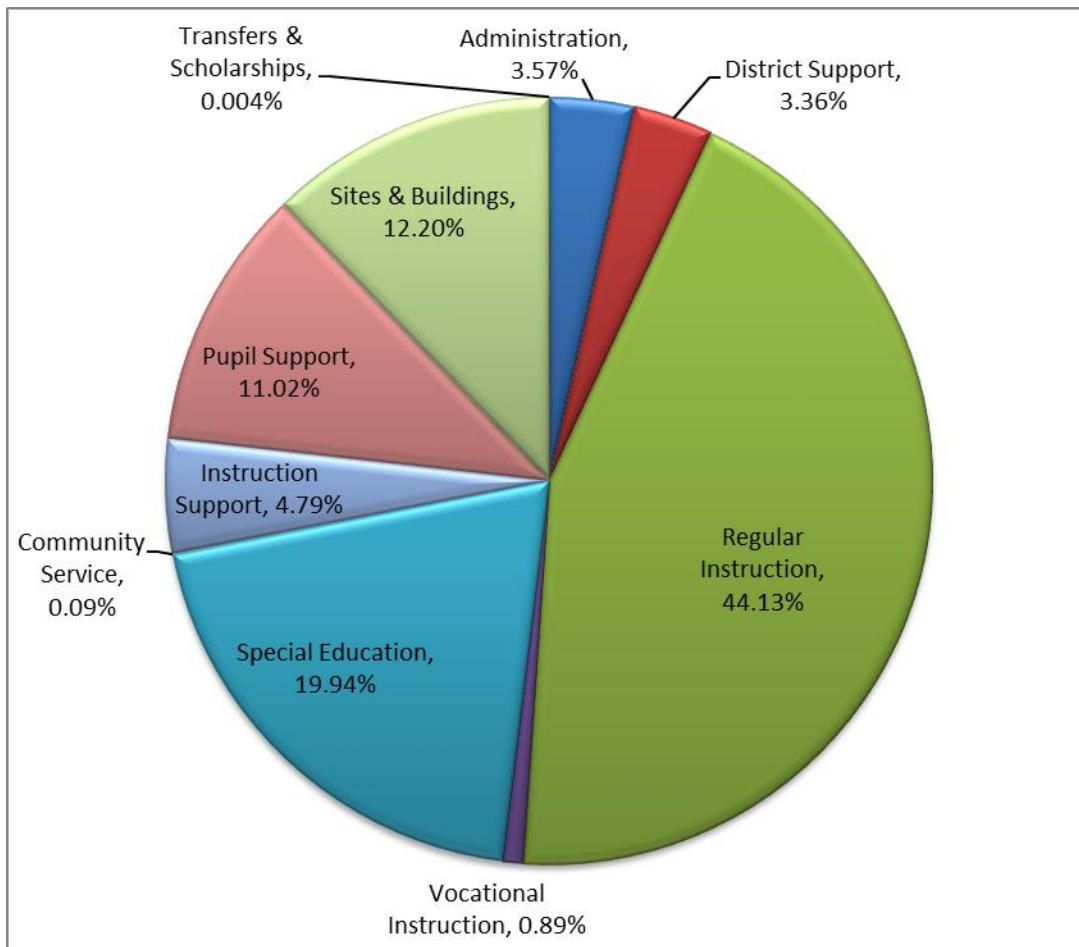
C. Where Does the Money Get Spent?

There are several types of expenditures made by the school district which can be categorized in six general categories. These categories are specified within the Uniform Financial Accounting and Reporting Standards (UFARS) used by all school districts in the State of Minnesota. The largest expense for any school district is salaries and the associated benefits. For South Washington County Schools, salaries and benefits make up 80% of the 2021-22 general fund budget. The remaining expenditure categories are: services, supplies, equipment & capital improvements, and other. These category types will be referred to regularly in this document making it important for the reader to have a clear understanding of the types of expenditures which are included in each category. To that end, examples of each of the expenditure categories are listed below:

- **Salaries** – Expenditures in this category include salary payments to administrators, teachers, educational assistants, clerical support, maintenance employees, or any individual who is deemed to be an employee of the school district (rather than an independent contractor).
- **Benefits** – Benefit expenditures include employer portions of Federal payroll taxes, retirement contributions, employer paid insurance premiums, and all benefits agreed to within negotiated union contracts and labor policies.
- **Services** – Expenditures in this category include a wide variety of costs. This category includes payments to individuals or organizations for professional services such as auditors, professional speakers, attorneys, contracted service providers, or consultants. This category also includes utilities, professional development registrations, travel costs, operating leases, tuition payments, and transportation contracts.
- **Supplies** – Supply expenditures include supplies purchased for both instructional and non-instructional purposes. This includes everything from toner in the district offices to textbooks used by students. This category also includes items such as standardized tests, media resources, electronic replacements of instructional resources (such as applications for electronic devices), and food.
- **Equipment and Capital Improvements** – Expenditures in this category would include the purchase of land, improvements made to buildings, equipment, and capital leases (such as the copy machine leases the district has with Xerox and Metro Sales). One thing to keep in mind is that a “capital” improvement does not mean the purchase is necessarily funded with operating capital dollars. Although operating capital can certainly fund this type of expenditure, this is not the only funding source for this type of expenditure.
- **Other** – The UFARS manual provides for a miscellaneous category of expenditure for those items that do not fit neatly within the other categories. Examples of this type of expenditure are dues, memberships, licenses, sales tax, indirect cost allocations, and other miscellaneous expenditures.

General Fund Expenditures per Pupil

<u>Program</u>	<u>Expenditures</u>	
Regular Instruction	\$ 6,219.03	44.13%
Special Education	2,810.34	19.94%
Sites & Buildings	1,719.16	12.20%
Pupil Support	1,553.55	11.02%
Instruction Support	675.31	4.79%
Administration	503.45	3.57%
District Support	473.36	3.36%
Vocational Instruction	124.85	0.89%
Community Service	12.54	0.09%
Transfers & Scholarships	0.54	0.004%
	<u>\$ 14,092.13</u>	



General Fund Expenditures by Program Area

In order to better explain where the school district spends the dollars it has been entrusted with, a discussion of the broad program areas will follow. Keep in mind that within each of these program areas, the revenue that is funding the particular initiative may be coming from state, federal, local, or a combination of funding sources. A brief description of each program area along with a summary of budgeted expenditures is listed below. These summaries include expenditures of the entire general fund which includes both reserved and unreserved amounts.

1. Administration

This program area includes the costs of the School Board, the Superintendent's office, and the principal's office in each of the schools.

		<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Salaries	\$	6,154,068	\$ 6,258,496	\$ 6,227,980	-0.49%
Benefits		2,570,397	2,941,991	2,667,334	-9.34%
Services		229,133	165,660	267,009	61.18%
Supplies		39,780	35,205	18,921	-46.25%
Equipment & Capital		988	1,173	32	-97.27%
Other		117,414	118,799	118,399	-0.34%
Total	\$	9,111,780	\$ 9,521,324	\$ 9,299,675	-2.33%

2. District Support Services

The district support services program category includes Human Resources, Information Systems, and the Business Office. In addition, liability and worker's compensation insurance for the entire district is recorded in this program area.

		<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Salaries	\$	3,301,312	\$ 3,456,612	\$ 3,466,319	0.28%
Benefits		1,387,738	1,592,701	1,647,175	3.42%
Services		1,463,799	699,903	513,848	-26.58%
Supplies		2,161,280	3,749,580	2,329,145	-37.88%
Equipment & Capital		1,869,552	1,517,673	1,608,338	5.97%
Other		-395,363	-404,764	-820,973	102.83%
Total	\$	9,788,317	\$ 10,611,705	\$ 8,743,852	-17.60%

3. Elementary and Secondary Regular Instruction

This program category includes kindergarten, elementary, and secondary regular instruction which includes Title I, Title II, and Title III. In addition, all athletics and activities are reported in this program area.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Salaries	\$ 76,555,776	\$ 79,464,672	\$ 78,179,018	-1.62%
Benefits	29,577,620	29,794,258	30,641,907	2.85%
Services	3,838,943	3,174,096	2,677,402	-15.65%
Supplies	2,794,034	3,844,508	2,475,673	-35.60%
Equipment & Capital	1,135,335	1,376,004	248,579	-81.93%
Other	752,174	700,532	655,396	-6.44%
Total	\$ 114,653,882	\$ 118,354,070	\$ 114,877,975	-2.94%

4. Vocational Education Instruction

Vocational and educational instruction includes the cost of providing classes (primarily at the secondary level) involving agriculture, health sciences, business, or anything aiming to teach students about specific career options available to them after completing high school. In addition, this program area has a component for special needs students' participation in vocational activities during the school day.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Salaries	\$ 911,670	\$ 863,582	\$ 863,079	-0.06%
Benefits	360,877	386,949	378,206	-2.26%
Services	975,396	813,450	999,800	22.91%
Supplies	34,520	35,983	43,200	20.06%
Equipment & Capital	5,732	0	16,000	100.00%
Other	5,798	6,000	6,000	0.00%
Total	\$ 2,293,993	\$ 2,105,964	\$ 2,306,285	9.51%

5. Special Education Instruction

This program category captures the costs involved with providing services to special education students. However, the cost of providing special transportation to these students is not included in this category.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Salaries	\$ 30,346,612	\$ 32,899,849	\$ 34,477,868	4.80%
Benefits	10,930,869	12,444,987	12,911,652	3.75%
Services	3,302,388	3,175,025	3,106,670	-2.15%
Supplies	289,157	443,352	401,764	-9.38%
Equipment & Capital	9,052	23,740	23,000	-3.12%
Other	1,098,455	957,515	991,712	3.57%
Total	\$ 45,976,532	\$ 49,944,468	\$ 51,912,666	3.94%

6. Community Education and Services

This program category includes costs associated with the state funded voluntary pre-kindergarten (VPK) program.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Salaries	\$ 147,116	\$ 200,000	\$ 200,000	0.00%
Benefits	68,630	31,562	31,560	-0.01%
Total	\$ 215,746	\$ 231,562	\$ 231,560	0.00%

7. Instructional Support Services

The instructional support services category includes costs associated with assistant principals, curriculum office, textbooks, media centers, and staff development.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Salaries	\$ 7,997,306	\$ 10,050,103	\$ 8,163,082	-18.78%
Benefits	2,644,943	3,122,642	2,731,714	-12.52%
Services	427,690	368,536	741,887	101.31%
Supplies	367,083	865,137	427,972	-50.53%
Equipment & Capital	6,665	7,000	281,665	3923.79%
Other	75,768	84,175	128,000	52.06%
Total	\$ 11,519,455	\$ 14,497,593	\$ 12,474,320	-13.96%

8. Pupil Support Services

This program category captures the cost associated with counseling offices, health services, and psychologists serving regular education students, social workers, and transportation of regular and special needs students.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Salaries	\$ 10,673,470	\$ 11,848,641	\$ 11,414,585	-3.66%
Benefits	5,678,347	6,324,932	6,050,237	-4.34%
Services	8,121,191	7,332,566	8,919,211	21.64%
Supplies	1,028,535	983,226	1,338,117	36.09%
Equipment & Capital	662,802	622,385	919,777	47.78%
Other	51,215	55,200	55,300	0.18%
Total	\$ 26,215,559	\$ 27,166,950	\$ 28,697,227	5.63%

9. Sites and Buildings

This program area includes the costs of maintaining the district's buildings and facilities. The salaries and benefits of the buildings and grounds director and clerical support as well as all custodial and maintenance employees are recorded here. In addition, this program category includes expenditures such as electricity, water, sewer, gas, trash removal, snow removal, health & safety projects, and a large portion of the district's capital projects.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Salaries	\$ 6,329,253	\$ 6,712,862	\$ 6,579,820	-1.98%
Benefits	2,667,346	2,996,743	2,848,840	-4.94%
Services	10,718,308	15,656,459	16,276,641	3.96%
Supplies	1,368,085	2,130,995	1,132,820	-46.84%
Equipment & Capital	6,286,935	6,343,309	4,707,620	-25.79%
Other	173,928	210,500	210,500	0.00%
Total	\$ 27,543,855	\$ 34,050,868	\$ 31,756,241	-6.74%

10. Transfers

The transfer category consists of transfers made to other funds.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Transfers	3,891,646	0	0	0.00%
Total	\$ 3,891,646	\$ 0	\$ 0	0.00%

11. Scholarships

The scholarship category consists of scholarships for which the district has administrative control.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Scholarships	13,750	13,500	10,000	-25.93%
Total	\$ 13,750	\$ 13,500	\$ 10,000	-25.93%

General Fund Budget Summary (Reserved and Unreserved)

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 62,869,597	\$ 65,287,700	\$ 68,722,370	5.26%
State Aids	182,356,520	187,426,751	188,660,808	0.66%
Federal Aids	5,181,481	10,155,542	4,845,535	-52.29%
Other Revenues	272,587	36,436	22,348	-38.67%
Total Revenues	\$ 250,680,186	\$ 262,906,429	\$ 262,251,061	-0.25%
Expenditures				
Salaries	\$ 142,416,584	\$ 151,754,817	\$ 149,571,751	-1.44%
Benefits	55,886,769	59,636,765	59,908,625	0.46%
Services	29,076,847	31,385,695	33,502,468	6.74%
Supplies	8,082,473	12,087,986	8,167,612	-32.43%
Equipment & Capital	9,977,060	9,891,284	7,805,011	-21.09%
Other	1,879,389	1,727,957	1,344,334	-22.20%
Transfers	3,891,646	0	0	0.00%
Scholarships	13,750	13,500	10,000	-25.93%
Total Expenditures	\$ 251,224,517	\$ 266,498,004	\$ 260,309,801	-2.32%
Fund Balance Projection				
Beginning	\$ 16,557,568	\$ 16,013,237	\$ 12,421,662	-22.43%
Revenues	250,680,186	262,906,429	262,251,061	-0.25%
Expenditures	-251,224,517	-266,498,004	-260,309,801	-2.32%
Projected Fund Balance	\$ 16,013,237	\$ 12,421,662	\$ 14,362,922	15.63%
Percent of Expenditures	6.37%	4.66%	5.52%	

III. Food Service Fund

The Food Service Fund is used to account for the activities related to providing nutrition services to the K-12 academic program as well as catering services provided by the district. The fund operates on the principle of revenues exceeding expenditures on day-to-day operations so that the excess can be used to systematically replace and upgrade kitchen equipment around the district. By operating in this manner, the goal of the school nutrition program is to be self-sustained and not to pull resources from direct K-12 instructional funds. Food Service pays the General Fund for certain overhead costs such as payroll, accounts payable, and technology support via an indirect cost rate charge. A summary of this fund's budget is listed below.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 4,385,414	\$ 323,600	\$ 1,757,000	442.95%
State Aids	365,779	0	2,500	100.00%
Federal Aids	2,942,979	5,929,332	10,050,505	69.50%
Transfers	0	0	0	0.00%
Total Revenues	\$ 7,694,171	\$ 6,252,932	\$ 11,810,005	88.87%
Expenditures				
Salaries	\$ 2,692,833	\$ 2,239,342	\$ 3,819,756	70.57%
Benefits	1,184,460	1,140,747	1,281,014	12.30%
Services	357,842	198,250	273,200	37.81%
Supplies	3,256,847	2,408,946	4,281,175	77.72%
Equipment & Capital	213,330	43,577	190,000	336.01%
Other	423,305	414,527	857,973	106.98%
Total Expenditures	\$ 8,128,618	\$ 6,445,389	\$ 10,703,118	66.06%
Fund Balance Projection				
Beginning	\$ 1,246,074	\$ 811,627	\$ 619,170	-23.71%
Revenues	7,694,171	6,252,932	11,810,005	88.87%
Expenditures	-8,128,618	-6,445,389	-10,703,118	66.06%
Projected Fund Balance	\$ 811,627	\$ 619,170	\$ 1,726,057	178.77%
Percent of Expenditures	9.98%	9.61%	16.13%	

IV. Community Service Fund

The Community Service Fund accounts for the activities related to providing education services for Pre-Kindergarten and Post-Grade 12 students. The fund operates on a principle of breaking even on a year-to-year basis and maintaining a healthy fund balance which protects future programming. Community Service pays the general fund for space used in the district according to formulas outlined in the Uniform Financial Accounting and Reporting Standards (UFARS) Manual. Community Service pays the General Fund for certain overhead costs such as payroll, accounts payable, and technology support. A summary of the complete Community Service budget is listed below. Within Community Service are several Fund Balance requirements which will be discussed in greater detail on the following pages.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 10,693,196	\$ 6,538,870	\$ 10,673,470	63.23%
State Aids	2,501,496	2,518,148	2,507,441	-0.43%
Federal Aids	66,549	280,286	29,000	-89.65%
Transfers	400,000	0	0	0.00%
Total Revenues	\$ 13,661,240	\$ 9,337,304	\$ 13,209,911	41.47%
Expenditures				
Salaries	\$ 8,846,850	\$ 6,089,011	\$ 8,319,242	36.63%
Benefits	2,602,566	2,159,447	2,554,500	18.29%
Services	1,587,072	549,623	1,312,429	138.79%
Supplies	646,627	262,588	571,406	117.61%
Equipment & Capital	146,585	20,401	170,305	734.79%
Other	9,431	6,370	35,282	453.88%
Total Expenditures	\$ 13,839,131	\$ 9,087,440	\$ 12,963,164	42.65%
Fund Balance Projection				
Beginning	\$ 515,840	\$ 337,949	\$ 587,813	73.94%
Revenues	13,661,240	9,337,304	13,209,911	41.47%
Expenditures	-13,839,131	-9,087,440	-12,963,164	42.65%
Projected Fund Balance	\$ 337,949	\$ 587,813	\$ 834,560	41.98%
Percent of Expenditures	2.44%	6.47%	6.44%	

A. School Readiness Fund Balance

The School Readiness Fund Balance is used to accumulate all revenues and expenditures related to the district's early childhood education program. This program is provided to assess children's cognitive skills, teach educational programming that will strengthen children's cognitive skills and development, and generally prepare children for entry into kindergarten. In addition, this program provides support in the community kids preschool and to provide scholarships to students who are not eligible for the early learning scholarships.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 1,532,203	\$ 1,302,479	\$ 1,606,538	23.34%
State Aids	652,359	655,278	644,571	-1.63%
Total Revenues	\$ 2,184,561	\$ 1,957,757	\$ 2,251,109	14.98%
Expenditures				
Salaries	\$ 1,633,769	\$ 1,125,601	\$ 1,753,606	55.79%
Benefits	618,312	525,057	660,682	25.83%
Services	-124,596	-393,450	-324,225	-17.59%
Supplies	22,182	4,200	39,000	828.57%
Equipment & Capital	28,176	2,000	8,500	325.00%
Other	20	50	125	150.00%
Total Expenditures	\$ 2,177,863	\$ 1,263,458	\$ 2,137,688	69.19%
Fund Balance Projection				
Beginning	\$ -1,113,482	\$ -1,106,783	\$ -412,484	-62.73%
Revenues	2,184,561	1,957,757	2,251,109	14.98%
Expenditures	-2,177,863	-1,263,458	-2,137,688	69.19%
Projected Fund Balance	\$ -1,106,783	\$ -412,484	\$ -299,063	-27.50%
Percent of Expenditures	-50.82%	-32.65%	-13.99%	

B. Early Childhood Family Education Fund Balance

Programming provided for children aged birth to kindergarten and their caretakers are operated under the Early Childhood Family Education Fund Balance. This program provides classes and resources to expectant parents and caretakers of young children which may help them understand a child's learning and development and as a result be able to help children grow. This program also provides parenthood education in secondary schools and outreach work in the community.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 402,089	\$ 431,514	\$ 503,279	16.63%
State Aids	845,877	882,005	882,005	0.00%
Total Revenues	\$ 1,247,966	\$ 1,313,519	\$ 1,385,284	5.46%
Expenditures				
Salaries	\$ 1,004,741	\$ 777,600	\$ 1,025,982	31.94%
Benefits	298,732	265,003	348,923	31.67%
Services	110,929	87,700	129,153	47.27%
Supplies	19,681	7,750	34,550	345.81%
Equipment & Capital	7,921	2,000	25,000	1150.00%
Other	778	500	250	-50.00%
Total Expenditures	\$ 1,442,782	\$ 1,140,553	\$ 1,563,858	37.11%
Fund Balance Projection				
Beginning	\$ 365,010	\$ 170,194	\$ 343,160	101.63%
Revenues	1,247,966	1,313,519	1,385,284	5.46%
Expenditures	-1,442,782	-1,140,553	-1,563,858	37.11%
Projected Fund Balance	\$ 170,194	\$ 343,160	\$ 164,586	-52.04%
Percent of Expenditures	11.80%	30.09%	10.52%	

C. Adult Basic Education Fund Balance

The Adult Basic Education Fund Balance is used to accumulate the revenues and expenditures related to providing basic skills learning opportunities for individuals 17 years of age or older who are not enrolled in an elementary or secondary school. Funding for this program is dependent upon the number of student contact hours. This program provides K-12 level basic skills to allow participants to achieve their individual academic goals up to the level of high school completion. Adult Basic Education also serves adult immigrants with English language classes in order to improve their English skills, including: speaking, reading, writing, and listening. The ultimate goal of the program is to help the functionally illiterate become more employable and productive citizens.

	<u>2020 Actual</u>		<u>2021 Revised</u>		<u>2022 Original</u>	<u>% Change</u>	
Revenues							
Local Revenues	\$	15,783	\$	30,000	\$	30,000	0.00%
State Aids		613,128		567,788		567,788	0.00%
Federal Aids		66,549		38,165		29,000	-24.01%
Total Revenues	\$	695,459	\$	635,953	\$	626,788	-1.44%
Expenditures							
Salaries	\$	345,293	\$	424,636	\$	410,771	-3.27%
Benefits		90,189		136,326		117,711	-13.65%
Services		60,720		8,700		49,037	463.64%
Supplies		33,853		14,000		14,000	0.00%
Equipment & Capital		0		2,800		2,805	0.18%
Other		0		245		245	0.00%
Total Expenditures	\$	530,055	\$	586,707	\$	594,569	1.34%
Fund Balance Projection							
Beginning	\$	0	\$	165,405	\$	214,651	29.77%
Revenues		695,459		635,953		626,788	-1.44%
Expenditures		-530,055		-586,707		-594,569	1.34%
Projected Fund Balance	\$	165,405	\$	214,651	\$	246,870	15.01%
Percent of Expenditures		31.21%		36.59%		41.52%	

V. Building Construction Fund

The Building Construction Fund accounts for the costs of school construction, addition, and renovation projects which are funded through bonds or certificates of participation (or other specific funding sources). When bonds (or certificates of participation) are issued in connection with a building project, the bond proceeds are recorded as revenue in the Building Construction Fund. The funds are then drawn down as payments are made for work completed on the project(s). The proceeds of bonds can only be used for the purpose for which they were issued.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 211,637	\$ 185,000	\$ 100,000	-45.95%
Other Revenues	31,272,769	0	18,000,000	100.00%
Total Revenues	\$ 31,484,406	\$ 185,000	\$ 18,100,000	9683.78%
Expenditures				
Salaries	\$ 12,895	\$ 0	\$ 0	0.00%
Benefits	1,906	0	0	0.00%
Services	22,041,368	6,716,461	14,505,000	115.96%
Equipment & Capital	3,562,519	300,000	0	-100.00%
Total Expenditures	\$ 25,778,247	\$ 7,016,461	\$ 14,655,000	108.87%
Fund Balance Projection				
Beginning	\$ 19,634,453	\$ 25,340,612	\$ 18,509,151	-26.96%
Revenues	31,484,406	185,000	18,100,000	9683.78%
Expenditures	-25,778,247	-7,016,461	-14,655,000	108.87%
Projected Fund Balance	\$ 25,340,612	\$ 18,509,151	\$ 21,954,151	18.61%
 Percent of Expenditures	 98.30%	 263.80%	 149.81%	

VI. Debt Service Fund

The Debt Service Fund exists to record the principal and interest payments on long-term debt issued by the district. Annual levies will provide revenue at a rate of 105% of pending debt service payments for a given fiscal year. This rate is specified in statute to ensure that principal and interest payments can be made as scheduled even if there are late property tax payments or delinquencies that may arise. The Debt Service Fund is also monitored by the Minnesota Department of Education for accumulation of excess fund balance. If the debt service fund balance is deemed to be at a level in excess of what is needed to make debt payments, a levy adjustment is made to reduce revenue and bring the fund balance down to a feasible amount.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 29,568,295	\$ 28,452,000	\$ 29,970,973	5.34%
State Aids	1,218,220	1,238,000	1,024,082	-17.28%
Federal Aids	1,130,756	1,125,000	1,125,000	0.00%
Total Revenues	\$ 31,917,271	\$ 30,815,000	\$ 32,120,055	4.24%
Expenditures				
Other	30,203,670	31,168,399	32,272,555	3.54%
Total Expenditures	\$ 30,203,670	\$ 31,168,399	\$ 32,272,555	3.54%
Fund Balance Projection				
Beginning	\$ 4,745,860	\$ 6,459,461	\$ 6,106,062	-5.47%
Revenues	31,917,271	30,815,000	32,120,055	4.24%
Expenditures	-30,203,670	-31,168,399	-32,272,555	3.54%
Projected Fund Balance	\$ 6,459,461	\$ 6,106,062	\$ 5,953,562	-2.50%
 Percent of Expenditures	 21.39%	 19.59%	 18.45%	

VII. Custodial Fund

The Custodial Fund is used to account for resources from various third parties which are held by the District for donor-directed purposes, such as to award scholarships to former students. The custodial fund is used to record the revenues and expenditures for custodial agreements where the school board has accepted the responsibility to serve as custodian.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 15,030	\$ 14,000	\$ 15,000	7.14%
Total Revenues	\$ 15,030	\$ 14,000	\$ 15,000	7.14%
Expenditures				
Other	\$ 19,200	\$ 21,000	\$ 15,000	-28.57%
Total Expenditures	\$ 19,200	\$ 21,000	\$ 15,000	-28.57%
Fund Balance Projection				
Beginning	\$ 43,382	\$ 39,212	\$ 32,212	-17.85%
Revenues	15,030	14,000	15,000	7.14%
Expenditures	-19,200	-21,000	-15,000	-28.57%
Projected Fund Balance	\$ 39,212	\$ 32,212	\$ 32,212	0.00%
Percent of Expenditures	204.23%	153.39%	214.75%	

VIII. Internal Service Fund

An internal service fund has been established at South Washington County Schools from excess General Fund assets held over the last 14 years. These funds are used to offset the accrued liability related to post-employment benefits such as severance and pension benefits.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 71,504	\$ 30,000	\$ 3,000	-90.00%
Total Revenues	\$ 71,504	\$ 30,000	\$ 3,000	-90.00%
Expenditures				
Salaries	\$ 49,331	\$ 115,000	\$ 14,375	-87.50%
Benefits	755,879	315,000	39,375	-87.50%
Total Expenditures	\$ 805,210	\$ 430,000	\$ 53,750	-87.50%
Fund Balance Projection				
Beginning	\$ 1,186,526	\$ 452,820	\$ 52,820	-88.34%
Revenues	71,504	30,000	3,000	-90.00%
Expenditures	-805,210	-430,000	-53,750	-87.50%
Projected Fund Balance	\$ 452,820	\$ 52,820	\$ 2,070	-96.08%
Percent of Expenditures	56.24%	12.28%	3.85%	

IX. OPEB Trust Fund

An irrevocable OPEB (other post-employment benefits) trust was created in June 2018 with assets that were set aside for OPEB in previous years to fund post-retirement insurance costs.

	<u>2020 Actual</u>	<u>2021 Revised</u>	<u>2022 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 179,044	\$ 300,000	\$ 300,000	0.00%
Total Revenues	\$ 179,044	\$ 300,000	\$ 300,000	0.00%
Expenditures				
Benefits	\$ 291,042	\$ 291,042	\$ 291,042	0.00%
Services	24,559	25,000	25,000	0.00%
Total Expenditures	\$ 315,601	\$ 316,042	\$ 316,042	0.00%
Fund Balance Projection				
Beginning	\$ 3,203,845	\$ 3,067,288	\$ 3,051,246	-0.52%
Revenues	179,044	300,000	300,000	0.00%
Expenditures	-315,601	-316,042	-316,042	0.00%
Projected Fund Balance	\$ 3,067,288	\$ 3,051,246	\$ 3,035,204	-0.53%
Percent of Expenditures	971.89%	965.46%	960.38%	

X. 2022 District Budget and Fund Balance Projection Summary

For School Board Approval June 17, 2021

South Washington County Schools							
Independent School District 833							
Original Budget							
For The Period Ended June 30, 2022							
	Projected Balance					Projected Balance	
	June 30,	Preliminary Budget				June 30,	Percent of
Fund	2021	Revenues	Expenditures	Net Impact	Adjustments	2022	Expenditures
General Fund							
Unrestricted							
Unassigned, Assigned & Committed	8,481,774	228,953,359	225,073,675	3,879,684	(1,505,748)	10,855,710	
Restricted	-						
Capital projects	275,436	2,522,921	2,490,095	32,826	-	308,262	
LTFM	(331,806)	8,307,061	8,924,020	(616,959)	-	(948,765)	
Operating capital	(491,196)	3,783,216	3,876,376	(93,160)	-	(584,356)	
Staff Development	750,356	2,676,498	2,671,902	4,596	-	754,952	
State-approved alternative programs	1,078,455	437,823	467,598	(29,775)	-	1,048,680	
Safe schools	273,840	1,052,796	783,000	269,796	-	543,636	
Community arts center	30,683	-	-	-	-	30,683	
Other	-	14,517,387	16,023,135	(1,505,748)	1,505,748	-	
Nonspendable	1,791,502	-	-	-	-	1,791,502	
Total General Fund	12,421,662	262,251,061	260,309,801	1,941,260	-	14,362,922	5.5%
Food Service Fund							
Restricted	840,857	11,810,005	10,703,118	1,106,887	-	1,947,744	
Nonspendable	178,313	-	-	-	-	178,313	
Total Food Service Fund	619,170	11,810,005	10,703,118	1,106,887	-	1,726,057	16.1%
Community Service Fund							
Restricted							
Community education	1,589,792	7,713,289	7,099,726	613,563	-	2,203,355	
Early childhood family education	343,160	1,385,284	1,563,858	(178,574)	-	164,586	
School readiness	(412,484)	2,251,109	2,137,688	113,421	-	(299,063)	
Adult basic education	214,651	626,788	594,569	32,219	-	246,870	
Community service	(1,156,865)	1,233,441	1,567,323	(333,882)	-	(1,490,747)	
Nonspendable	9,559	-	-	-	-	9,559	
Total Community Service Fund	587,813	13,209,911	12,963,164	246,747	-	834,560	6.4%
Building Construction Fund							
Restricted							
Long term facilities maintenance	17,519,294	18,100,000	14,655,000	3,445,000	-	20,964,294	
Projects funded by							
certificates of participation	1,085,166	-	-	-	-	1,085,166	
Building construction	(95,309)	-	-	-	-	(95,309)	
Total Building Construction Fund	18,509,151	18,100,000	14,655,000	3,445,000	-	21,954,151	
Debt Service Fund	6,106,062	32,120,055	32,272,555	(152,500)	-	5,953,562	
Internal Service Fund							
Severance benefits	15,940	15,000	315,000	(300,000)	-	(284,060)	
Pension benefits	36,880	(12,000)	(261,250)	249,250	-	286,130	
Total Internal Service Fund	52,820	3,000	53,750	(50,750)	-	2,070	
Custodial Fund (formerly Agency Fund)	32,212	15,000	15,000	-	-	32,212	
OPEB Trust Fund	3,051,246	300,000	316,042	(16,042)	-	3,035,204	
Total All Funds	41,380,136	337,809,032	331,288,430	6,520,602	-	47,900,738	

XI. 2021 District Budget and Fund Balance Projection Summary

School Board Approved May 20, 2021

South Washington County Schools							
Independent School District 833							
Revised Budget							
For The Period Ended June 30, 2021							
	Audited Balance					Projected Balance	
	June 30,	Revised Budget				June 30,	Percent of
Fund	2020	Revenues	Expenditures	Net Impact	Adjustments	2021	Expenditures
General Fund							
Unrestricted							
Unassigned, Assigned & Committed	10,200,757	229,436,219	229,941,987	(505,768)	(1,213,215)	8,481,774	
Restricted	-						
Capital projects	195,102	2,322,705	2,242,371	80,334		275,436	
LTFM	(101,643)	8,107,126	8,337,289	(230,163)		(331,806)	
Operating capital	838,788	3,771,007	5,100,991	(1,329,984)		(491,196)	
Staff Development	926,249	2,668,757	2,844,650	(175,893)		750,356	
State-approved alternative programs	1,030,425	437,823	389,793	48,030		1,078,455	
Safe schools	111,919	1,084,921	923,000	161,921		273,840	
Student Activities	589,390	81,500	108,272	(26,772)		562,618	
Community arts center	30,683	-		-		30,683	
Other	400,065	14,996,371	16,609,651	(1,613,280)	1,213,215	-	
Nonspendable	1,791,502	-		-		1,791,502	
Total General Fund	16,013,237	262,906,429	266,498,004	(3,591,575)	-	12,421,662	4.7%
						##	
Food Service Fund							
Restricted	633,314	6,252,932	6,445,389	(192,457)	-	440,857	
Nonspendable	178,313	-	-	-	-	178,313	
Total Food Service Fund	811,627	6,252,932	6,445,389	(192,457)	-	619,170	9.6%
Community Service Fund							
Restricted							
Community education	1,939,101	4,119,404	4,468,713	(349,309)	-	1,589,792	
Early childhood family education	170,194	1,313,519	1,140,553	172,966	-	343,160	
School readiness	(1,106,783)	1,957,757	1,263,458	694,299	-	(412,484)	
Adult basic education	165,405	635,953	586,707	49,246	-	214,651	
Community service	(839,527)	1,310,671	1,628,009	(317,338)	-	(1,156,865)	
Nonspendable	9,559	-	-	-	-	9,559	
Total Community Service Fund	337,949	9,337,304	9,087,440	249,864	-	587,813	6.5%
Building Construction Fund							
Restricted							
Long term facilities maintenance	24,105,755	100,000	6,686,461	(6,586,461)	-	17,519,294	
Projects funded by certificates of participation	1,085,166	-	-	-	-	1,085,166	
Building construction	149,691	85,000	330,000	(245,000)	-	(95,309)	
Total Building Construction Fund	25,340,612	185,000	7,016,461	(6,831,461)	-	18,509,151	
Debt Service Fund	6,459,461	30,815,000	31,168,399	(353,399)	-	6,106,062	
Internal Service Fund							
Severance benefits	150,940	15,000	150,000	(135,000)	-	15,940	
Pension benefits	301,880	15,000	280,000	(265,000)	-	36,880	
Total Internal Service Fund	452,820	30,000	430,000	(400,000)	-	52,820	
Custodial Fund (formerly Agency Fund)	39,212	14,000	21,000	(7,000)	-	32,212	
OPEB Trust Fund	3,067,288	300,000	316,042	(16,042)	-	3,051,246	
Total All Funds	52,522,206	309,840,665	320,982,735	(11,142,070)	-	41,380,136	
## The District anticipates a possible need to request fund transfers from General Fund to Community Education and/or Food Service as allowed due to COVID-19.							