

# Independent School District 622

## Proposed Budget General Fund Fund 01



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

*Ready for tomorrow*

## Fiscal Year 2015 - 2016

Covering the period from July 1, 2015 to June 30, 2016

Prepared by

Randy Anderson - Director of Business Services

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Janet Doman - Accountant

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June 2015

*"A community collaborative dedicated to educating and empowering all learners to excel in our changing world."*

# Independent School District 622

## 2015-2016 General Fund Proposed Budget Assumptions

- ✚ Enrollment is updated based upon demographics & updated enrollment projection.
- ✚ Enrollment will be flat for 2015-16 and then see a slight decrease for 2016-17.
- ✚ Future kindergarten classes are adjusted for all day kindergarten and are flat.
- ✚ State aid increase of 2% has been reflected in the budget.
- ✚ Compensatory revenue increase of \$900,000 for 2015-16.
- ✚ Salaries have been adjusted to reflect retirements, step movement, additional staff and any contractual obligations according to PELRA. Any contract settlement increases above step movement will increase expenditures.
- ✚ Health insurance cost is budgeted flat for 2015-16.
- ✚ Electricity - 5% increase, Natural Gas - 2% increase, 3% average
- ✚ OPEB implicit cost will be utilized to decrease health insurance expenses
- ✚ Non-Salary costs are frozen except those that are designated for increase above or adjusted because of trend.
- ✚ Transportation cost for Activities has been budgeted in Activities for 2015-16 instead of Transportation.
- ✚ The "new" MDE model of calculating Special Education revenue will begin in 2015-16.
- ✚ Federal and State grants are awarded amounts and do not include carryovers.
- ✚ District allocation of Capital to buildings and budget managers decreased 25% due to the budget adjustments.
- ✚ The District implemented \$8 million in budget adjustments for the 2015-16 fiscal year.

# Independent School District 622

## 2015-2016 General Fund

### Actual and Projected Enrollment Average Daily Membership (ADM'S)

ADM'S	Actual	Projected	Projected	Projected	Projected
	2013-14	2014-15	2015-16	2016-17	2017-18
ECSE	100	101	101	101	101
Handicap (K)	106	102	102	102	102
GRADE K	644.50	617.07	617.07	617.07	617.07
GRADE 1	780.85	757.63	732.24	732.24	732.24
GRADE 2	774.41	767.92	744.71	719.76	719.76
GRADE 3	688.35	770.20	766.89	743.71	718.79
GRADE 4	758.32	710.26	790.30	786.90	763.12
GRADE 5	745.55	775.79	724.15	805.76	802.29
GRADE 6	751.74	766.18	787.01	734.63	817.41
GRADE 7	744.48	783.69	796.41	818.06	763.61
GRADE 8	793.19	771.94	801.85	814.86	837.01
GRADE 9	901.23	903.24	877.63	911.63	926.43
GRADE 10	938.75	919.53	922.48	896.33	931.05
GRADE 11	965.37	960.00	925.51	928.48	902.16
GRADE 12	1,033.73	1,021.25	1,040.54	1,003.16	1,006.38
K - 12 ADM'S	10,626.87	10,626.57	10,628.67	10,614.46	10,639.19
		-0.003%	0.02%	-0.13%	0.23%
ECSE - 12 ADM'S	10,727.06	10,727.27	10,729.37	10,715.16	10,739.89
		0.002%	0.02%	-0.13%	0.23%
WEIGHTED ADM'S	11,800.02	11,800.10	11,802.25	11,789.66	11,813.22

# Independent School District 622

## 2015-2016 General Fund Proposed Budget Summary

	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
PROPERTY TAX	\$ 12,083,629	\$ 19,463,557	\$ 19,114,995	\$ (348,562)
LOCAL REVENUE	2,401,910	1,891,322	1,928,750	37,428
STATE REVENUE	102,199,086	100,020,054	104,190,609	4,170,555
FEDERAL AND OTHER REVENUE	4,891,618	4,559,073	2,086,559	(2,472,514)
<b>TOTAL REVENUE</b>	<b>\$ 121,576,243</b>	<b>\$ 125,934,006</b>	<b>\$ 127,320,913</b>	<b>\$ 1,386,907</b>
<b>EXPENDITURES:</b>				
SALARIES AND WAGES	\$ 76,877,931	\$ 76,840,000	\$ 73,843,107	\$ (2,996,893)
EMPLOYEE BENEFITS	27,374,772	28,617,895	27,773,596	(844,299)
PURCHASED SERVICES	15,657,569	16,219,630	16,035,557	(184,073)
SUPPLIES AND MATERIALS	4,515,322	3,499,920	3,227,350	(272,570)
CAPITAL EXPENDITURES	4,511,655	4,949,866	1,827,200	(3,122,666)
DEBT SERVICE	82,114	315,000	315,000	0
OTHER EXPENDITURES	872,838	969,410	1,107,965	138,555
<b>TOTAL EXPENDITURES</b>	<b>\$ 129,892,201</b>	<b>\$ 131,411,721</b>	<b>\$ 124,129,775</b>	<b>\$ (7,281,946)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (8,315,958)</b>	<b>\$ (5,477,715)</b>	<b>\$ 3,191,138</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 15,493,797</b>	<b>\$ 7,177,839</b>	<b>\$ 1,700,124</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 7,177,839</b>	<b>\$ 1,700,124</b>	<b>\$ 4,891,262</b>	
	5.5%	1.3%	3.9%	

# Independent School District 622

## 2015-2016 General Fund

### Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
001	PROPERTY TAX LEVY	\$ 14,580,021	\$ 15,513,557	\$ 15,164,995	\$ (348,562)
004	REVENUES FROM MUNICIPALITIES	\$41,909	\$50,000	\$50,000	\$0
009	FISCAL DISPARITIES	\$3,404,912	\$3,400,000	\$3,400,000	\$0
010	COUNTY APPORTIONMENT	\$403,061	\$400,000	\$400,000	\$0
019	MISCELLANEOUS TAX REVENUES	\$82,392	\$100,000	\$100,000	\$0
020	PROPERTY TAX SHIFT	(\$6,428,666)	\$0	\$0	\$0
	<b>TOTAL PROPERTY TAX</b>	<b>\$ 12,083,629</b>	<b>\$ 19,463,557</b>	<b>\$ 19,114,995</b>	<b>\$ (348,562)</b>
021	TUITION FROM OTHER MN SD'S	\$ 151,702	\$ 190,000	\$ 180,000	\$ (10,000)
031	TUITION FROM OUT OF STATE SD'S	6,100	12,000	5,000	(7,000)
036	OUT OF STATE NON SCHOOL REVENUES	58,609	65,000	60,000	(5,000)
040	TUITION FROM PATRONS	96,715	95,000	100,000	5,000
050	FEES FROM PATRONS	375,548	253,000	331,000	78,000
060	ADMISSION/ACTIVITY REVENUE	142,895	140,000	139,750	(250)
071	MEDICAL ASSISTANCE THIRD PARTY BILLING	150,431	500,000	500,000	0
092	INTEREST INCOME	23,504	30,000	25,000	(5,000)
093	RENT SCHOOL FACILITY	423,444	375,000	371,000	(4,000)
094	RENT OTHER PROPERTY	13,215	5,000	10,000	5,000
095	JOINT POWERS REVENUE	43,423	43,422	44,000	578
096	DONATIONS	29,418	20,000	10,000	(10,000)
099	MISCELLANEOUS	886,906	162,900	153,000	(9,900)
	<b>TOTAL LOCAL REVENUE</b>	<b>\$ 2,401,910</b>	<b>\$ 1,891,322</b>	<b>\$ 1,928,750</b>	<b>\$ 37,428</b>
201	ENDOWMENT FUND APPORTIONMENT	\$ 307,521	\$ 297,365	\$ 297,464	\$ 99
211	GENERAL EDUCATION AID	80,009,093	82,926,945	85,094,228	2,167,283
212	LITERACY INCENTIVE AID	578,059	498,114	500,000	1,886
213	SHARED TIME	32,180	32,000	32,000	0
227	ABATEMENT AID	39,738	35,000	35,000	0
234	AGRICULTURAL MARKET VALUE	146	0	0	0
258	OTHER TAX CREDITS	177	0	0	0
299	PROPERTY TAX SHIFT	6,428,666	0	0	0
300	STATE AID	1,787,720	3,455,630	3,706,917	251,287
360	SPECIAL EDUCATION AID	12,991,909	12,750,000	14,500,000	1,750,000
370	OTHER MDE REVENUE	23,877	25,000	25,000	0
	<b>TOTAL STATE REVENUE</b>	<b>\$ 102,199,086</b>	<b>\$ 100,020,054</b>	<b>\$ 104,190,609</b>	<b>\$ 4,170,555</b>
400-320	FEDERAL AID & GRANT - SUCCESS FOR THE FUTURE	\$ -	\$ 69,452	\$ -	\$ (69,452)
400-401	FEDERAL AID & GRANT - TITLE I - DISADVANTAGED	1,595,476	1,400,000	1,400,000	0
400-414	FEDERAL AID & GRANT - TITLE II - TCHR TRAINING	260,526	300,000	300,000	0
400-417	FEDERAL AID & GRANT - TITLE III - ELL	115,500	150,000	108,485	(41,515)
400-419	FEDERAL AID & GRANT - IDEA SPED 419	2,579,624	2,328,861	0	(2,328,861)
400-420	FEDERAL AID & GRANT - IDEA SPED 420	71,462	75,000	70,537	(4,463)
400-422	FEDERAL AID & GRANT - IDEA SPED 422	56,338	58,450	59,037	587
400-435	FEDERAL AID & GRANT - CIMP SPED 435	17,540	17,310	0	(17,310)
400-499	FEDERAL AID & GRANT - ALTERNATIVE TO SUSPENSION	1,914	0	0	0
405-628	FEDERAL AID & GRANT - PERKINS VOCATIONAL	33,119	40,000	40,000	0
400-868	FEDERAL AID & GRANT - TITLE X - HOMELESS	38,210	40,000	40,000	0
500-510	FEDERAL AID & GRANT - TITLE VII - INDIAN ASSISTANCE	59,612	50,000	50,000	0
621	RESALE INCOME	39,688	30,000	8,500	(21,500)
625	INSURANCE RECOVERY	22,609	0	10,000	10,000
	<b>TOTAL FEDERAL AND OTHER REVENUE</b>	<b>\$ 4,891,618</b>	<b>\$ 4,559,073</b>	<b>\$ 2,086,559</b>	<b>\$ (2,472,514)</b>
	<b>TOTAL REVENUE</b>	<b>\$ 121,576,243</b>	<b>\$ 125,934,006</b>	<b>\$ 127,320,913</b>	<b>\$ 1,386,907</b>

# Independent School District 622

## 2015-2016 General Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
	<b>SALARIES AND WAGES</b>				
110	ADMINISTRATION/SUPERVISION	\$ 5,704,688	\$ 5,350,000	\$ 5,143,824	\$ (206,176)
140	LICENSED CLASSROOM TEACHER	38,383,203	38,800,000	38,906,263	106,263
141	NON LICENSED CLASSROOM PERSONNEL	935,698	600,000	351,215	(248,785)
143	LICENSED INSTRUCTIONAL SUPPORT	2,403,475	2,625,000	2,170,492	(454,508)
144	NON LICENSED INSTRUCTIONAL SUPPORT	604,805	800,000	780,737	(19,263)
145	SUBSTITUTE TEACHER	1,247,563	1,285,000	1,257,366	(27,634)
146	SUBSTITUTE NON LICENSED CLASSROOM	164,859	165,000	165,250	250
150	PHYSICAL THERAPIST	14,240	28,000	60,065	32,065
151	OCCUPATIONAL THERAPIST	712,949	590,000	588,898	(1,102)
152	SPEECH THERAPIST	1,587,330	1,455,000	1,200,090	(254,910)
154	SCHOOL NURSE	134,132	136,000	139,302	3,302
155	LICENSED NURSING SERVICES	537,687	590,000	592,109	2,109
156	SOCIAL WORKER	1,039,764	1,142,000	951,598	(190,402)
157	SCHOOL PSYCHOLOGIST	597,091	675,000	649,864	(25,136)
161	CERTIFIED PARAPROFESSIONAL	2,882,304	2,900,000	2,891,662	(8,338)
162	CERTIFIED PARAPROFESSIONAL ONE TO ONE	136,742	204,000	206,730	2,730
163	INTERPRETER	34,340	34,000	34,000	0
165	SCHOOL COUNSELOR	1,087,214	930,000	926,108	(3,892)
170	NON INSTRUCTIONAL SUPPORT	12,962,599	13,000,000	11,958,807	(1,041,193)
174	PHYSICIAN	276,159	305,000	304,401	(599)
175	CULTURAL LAISON	5,823	15,000	2,500	(12,500)
176	SOCIAL WORKER INTERAGENCY	10,300	12,000	0	(12,000)
185	OTHER LICENSED SALARY PAYMENTS	4,389,308	3,975,000	3,649,209	(325,791)
186	OTHER NON LICENSED SALARY PAYMENTS	966,796	1,100,000	937,617	(162,383)
191	SEVERANCE	126,557	124,000	50,000	(74,000)
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	(67,695)	0	(75,000)	(75,000)
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 76,877,931</b>	<b>\$ 76,840,000</b>	<b>\$ 73,843,107</b>	<b>\$ (2,996,893)</b>
	<b>EMPLOYEE BENEFITS</b>				
210	FICA/MEDICARE	\$ 5,725,457	\$ 5,878,260	\$ 5,572,264	\$ (305,996)
214	PERA	1,430,451	1,417,698	1,315,676	(102,022)
218	TRA	3,869,995	4,345,302	3,938,967	(406,335)
220	HEALTH INSURANCE	11,774,762	12,000,000	12,000,000	0
230	LIFE INSURANCE	184,179	200,000	190,072	(9,928)
235	DENTAL INSURANCE	1,211,780	1,165,000	1,124,342	(40,658)
240	LONG TERM DISABILITY INSURANCE	297,427	295,000	293,600	(1,400)
250	TSA / MN DEFER COMP PLAN	1,724,070	2,000,000	2,050,110	50,110
260	LEGAL	87,042	81,635	89,254	7,619
270	WORKERS COMPENSATION	938,802	1,100,000	1,125,042	25,042
280	UNEMPLOYMENT COMPENSATION	135,092	135,000	98,069	(36,931)
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS	(4,285)	0	(25,000)	(25,000)
299	OTHER EMPLOYEE BENEFITS	0	0	1,200	1,200
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 27,374,772</b>	<b>\$ 28,617,895</b>	<b>\$ 27,773,596</b>	<b>\$ (844,299)</b>

# Independent School District 622

## 2015-2016 General Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
	<b>PURCHASED SERVICES</b>				
303	FEDERAL SUBCONTRACTS <25000	\$ 89,739	\$ 46,019	\$ 50,261	\$ 4,242
304	FEDERAL SUBCONTRACTS >25000	3,800	0	0	0
305	CONSULTING FEES	1,782,927	2,748,364	3,035,583	287,219
316	PURCHASED SERVICES JOINT POWERS AGENCIES	0	1,000	1,000	0
320	COMMUNICATION SERVICES	170,658	134,595	115,170	(19,425)
329	POSTAGE	81,520	94,054	92,918	(1,136)
330	ELECTRICITY	2,508,879	2,166,734	1,535,844	(630,890)
331	NATURAL GAS	0	0	595,350	595,350
332	WATER & SEWER	0	0	257,695	257,695
333	TRASH REMOVAL	0	0	89,804	89,804
334	SECURITY	0	0	4,362	4,362
340	INSURANCE	562,782	600,697	601,800	1,103
350	REPAIR & MAINTENANCE SERVICES	479,896	500,071	498,050	(2,021)
360	TRANSPORTATION	1,959,280	2,000,000	2,170,150	170,150
365	TRANSPORTATION CHARGEBACKS	(87,161)	127,728	97,118	(30,610)
366	TRAVEL AND CONVENTIONS	424,754	581,558	395,340	(186,218)
367	TRAVEL AND CONVENTIONS OUT OF STATE	2,532	500	250	(250)
368	TRAVEL OUT OF STATE FEDERAL REIMBURSE	7,442	11,200	10,500	(700)
369	STUDENT ENTRY FEES	49,874	31,120	24,263	(6,857)
370	OPERATING LEASES OR RENTALS	2,017,675	1,806,089	1,754,907	(51,182)
390	TUITION OTHER MN SCHOOL DISTRICTS	4,283,506	4,900,000	4,264,000	(636,000)
392	TUITION OUT OF STATE SCHOOL DISTRICTS	3,880	53,000	500	(52,500)
393	TUITION SPED OUT OF STATE	106,413	331,000	176,000	(155,000)
394	TUITION OTHER MN AGENCIES	255,305	43,091	247,265	204,174
396	SHARED COSTS PAIRED DISTRICTS	669,014	0	0	0
397	SPED BENEFITS PURCHASED FROM OTHER SD'S	371,515	0	0	0
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS	(86,661)	42,810	17,427	(25,383)
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 15,657,569</b>	<b>\$ 16,219,630</b>	<b>\$ 16,035,557</b>	<b>\$ (184,073)</b>
	<b>SUPPLIES AND MATERIALS</b>				
401	SUPPLIES AND MATERIALS	\$ 1,655,253	\$ 1,608,682	\$ 1,092,994	\$ (515,688)
410	CUSTODIAL SUPPLIES	0	0	153,558	153,558
420	REPAIR SUPPLIES	0	0	303,822	303,822
430	SUPPLIES AND MATERIALS INSTRUCTIONAL	576,555	583,538	429,839	(153,699)
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL	260,351	186,332	383,972	197,640
440	FUELS	647,929	755,686	612,230	(143,456)
460	TEXTBOOKS	1,178,359	142,294	109,839	(32,455)
461	TESTS	88,017	95,000	39,850	(55,150)
470	MEDIA RESOURCES	54,820	54,230	40,901	(13,329)
490	FOOD PURCHASES	54,038	74,158	60,345	(13,813)
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 4,515,322</b>	<b>\$ 3,499,920</b>	<b>\$ 3,227,350</b>	<b>\$ (272,570)</b>

# Independent School District 622

## 2015-2016 General Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
	<b>CAPITAL EXPENDITURES</b>				
510	SITE OR GROUNDS	\$ 909,701	\$ 15,300	\$ 15,300	\$ -
520	BUILDINGS	1,281,214	2,045,870	591,000	(1,454,870)
530	EQUIPMENT	597,184	532,964	425,406	(107,558)
532	BUS EQUIPMENT	33,215	25,000	15,000	(10,000)
548	PUPIL TRANSPORTATION	530,156	560,000	0	(560,000)
555	TECHNOLOGY EQUIPMENT AND SOFTWARE	1,160,185	1,770,732	780,494	(990,238)
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 4,511,655</b>	<b>\$ 4,949,866</b>	<b>\$ 1,827,200</b>	<b>\$ (3,122,666)</b>
	<b>DEBT SERVICE</b>				
740	DUES, MEMBERSHIPS, FEES	\$ 60,240	\$ 165,000	\$ 165,000	\$ -
790	MISCELLANEOUS EXPENSE	21,874	150,000	150,000	0
	<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>\$ 82,114</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>	<b>\$ -</b>
820	DUES, MEMBERSHIPS, FEES	\$ 631,050	\$ 716,228	\$ 721,933	\$ 5,705
896	MISCELLANEOUS EXPENSE	241,788	253,182	386,032	132,850
	<b>TOTAL OTHER EXPENDITURES</b>	<b>872,838</b>	<b>969,410</b>	<b>1,107,965</b>	<b>138,555</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 129,892,201</b>	<b>\$ 131,411,721</b>	<b>\$ 124,129,775</b>	<b>\$ (7,281,946)</b>

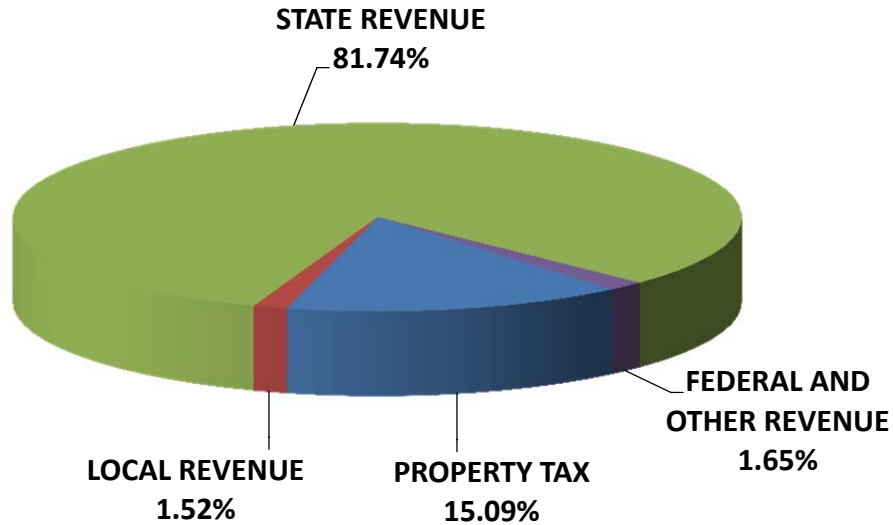


# Independent School District 622

## 2015-2016 General Fund Proposed Budget Graphs

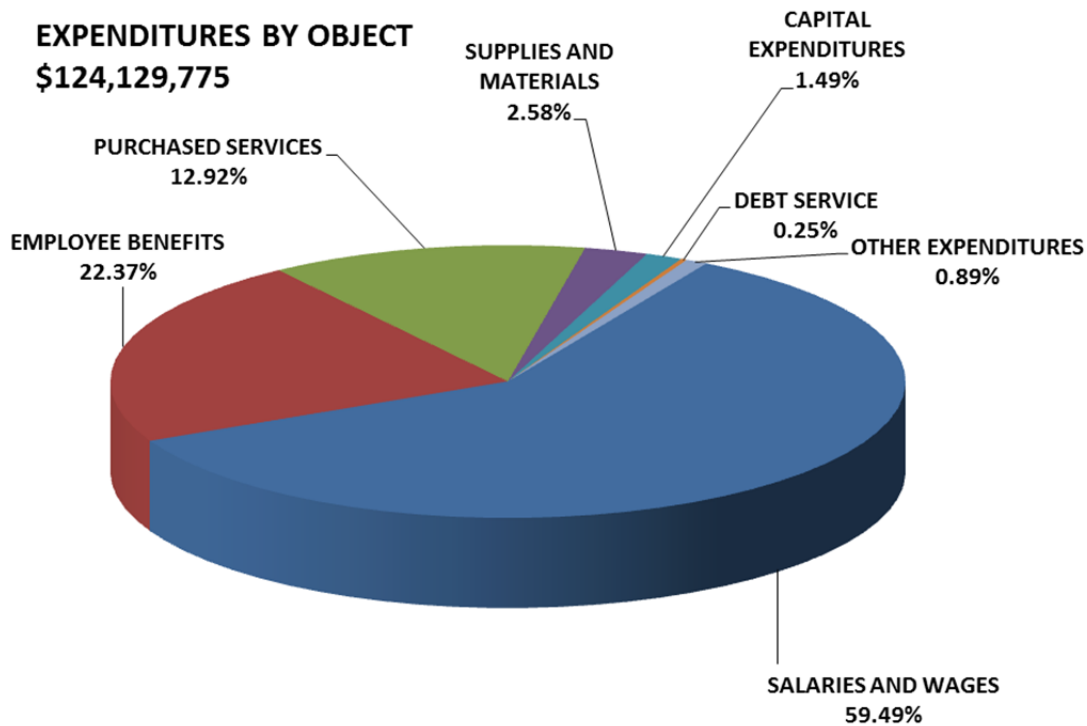
### REVENUE BY SOURCE

**\$126,640,047**



### EXPENDITURES BY OBJECT

**\$124,129,775**

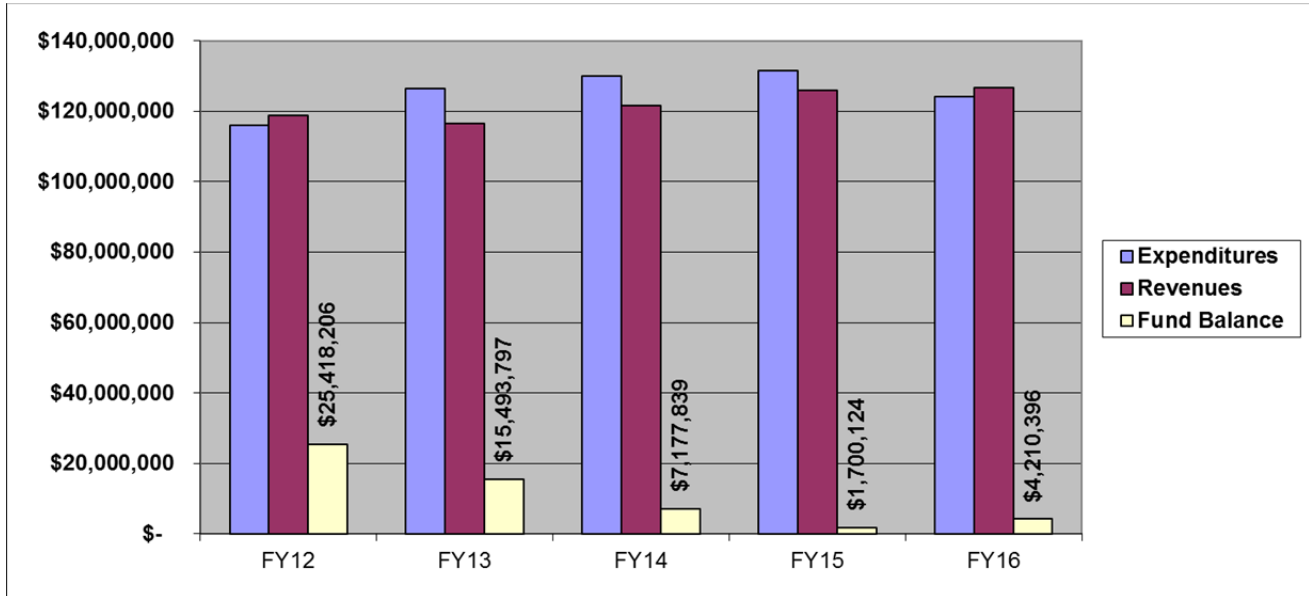


# Independent School District 622

2015-2016 General Fund

Proposed Budget Graphs

## REVENUES, EXPENDITURES, FUND BALANCE



# Independent School District 622

## Proposed Budget Food Service Fund Fund 02



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

*Ready for tomorrow*

## Fiscal Year 2015 - 2016

Covering the period from July 1, 2015 to June 30, 2016

Prepared by

Randy Anderson - Director of Business Services

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Paula Pohlkamp - Nutrition Supervisor

May 2015

*"A community collaborative dedicated to educating and empowering all learners to excel in our changing world."*

# Independent School District 622

## 2015-2016 Food Service Fund Proposed Budget Assumptions

### Revenues:

- ✚ Revenues are based on 173 serving days for both elementary and secondary.
- ✚ The lunch revenue increase reflects the meal increase of 124,000 meals based on FY13-14 to FY14-15.
- ✚ The daily lunch average is 7,650 meals.
- ✚ The breakfast revenue increase reflects the breakfast increase of 52,000 meals based on FY13-14 to FY14-15.
- ✚ The daily breakfast average is 2,270.
- ✚ Revenues in ala carte have decreased \$1,000 in sales per day at the secondary sites. The budget decrease has reflected an ala carte decrease of \$80,000.

### Expenditures:

- ✚ Inflationary increase of 3% has been added to the food expenses.
- ✚ Salaries have been adjusted to reflect retirements, step movement, and any new contract increases. Any contract settlement increases above step movement will increase expenditures.
- ✚ 2015-16 expenditures include an increase of a \$100,000 chargeback from the General Fund for custodial and maintenance time and services.

### Fund Balance:

- ✚ Fund balance is expected to decrease **\$(75,185)** to \$855,045 or 13.8% of expenditures. Fund balance will be used to offset future increases in food costs and contracts as well as possible equipment upgrades.

# Independent School District 622

## 2015-2016 Food Service Fund

### Proposed Budget Summary

	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
LOCAL REVENUE	\$ 8,725	\$ 10,000	\$ 8,500	\$ (1,500)
STATE REVENUE	223,866	300,000	250,000	(50,000)
FEDERAL REVENUE	3,369,414	3,461,000	3,515,000	54,000
SCHOOL MEAL SALES	2,392,914	2,088,500	2,363,500	275,000
<b>TOTAL REVENUE</b>	<b>\$ 5,994,919</b>	<b>\$ 5,859,500</b>	<b>\$ 6,137,000</b>	<b>\$ 277,500</b>
<b>EXPENDITURES:</b>				
SALARIES AND WAGES	\$ 1,592,420	\$ 1,609,579	\$ 1,701,000	\$91,421
EMPLOYEE BENEFITS	571,265	632,541	667,185	34,644
PURCHASED SERVICES	170,207	231,000	219,000	(12,000)
SUPPLIES AND MATERIALS	3,496,253	3,314,000	3,490,000	176,000
CAPITAL EXPENDITURES	50,215	120,000	115,000	(5,000)
OTHER EXPENDITURES	16,272	15,000	20,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,896,632</b>	<b>\$ 5,922,120</b>	<b>\$ 6,212,185</b>	<b>\$290,065</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 98,287</b>	<b>\$ (62,620)</b>	<b>\$ (75,185)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 894,563</b>	<b>\$ 992,850</b>	<b>\$ 930,230</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 992,850</b>	<b>\$ 930,230</b>	<b>\$ 855,045</b>	
	16.8%	15.7%	13.8%	

# Independent School District 622

## 2015-2016 Food Service Fund

### Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
092	INTEREST EARNINGS	\$927	\$0	\$0	\$0
099	MISCELLANEOUS REVENUE	\$7,798	\$10,000	\$8,500	(\$1,500)
	<b>TOTAL LOCAL REVENUE</b>	<b>\$8,725</b>	<b>\$10,000</b>	<b>\$8,500</b>	<b>(\$1,500)</b>
300	STATE AIDS & GRANTS	\$223,866	\$300,000	\$250,000	(\$50,000)
	<b>TOTAL STATE REVENUE</b>	<b>\$223,866</b>	<b>\$300,000</b>	<b>\$250,000</b>	<b>(\$50,000)</b>
471	FEDERAL LUNCH	\$448,155	\$435,000	\$465,000	\$30,000
472	FEDERAL FREE & REDUCED	\$1,879,469	\$2,090,000	\$2,000,000	(\$90,000)
473	COMMODITY REBATES	\$234,760	\$190,000	\$150,000	(\$40,000)
474	COMMODITY DISTRIBUTION	\$234,642	\$186,000	\$250,000	\$64,000
476	FEDERAL SCHOOL BREAKFAST	\$572,388	\$560,000	\$650,000	\$90,000
	<b>TOTAL FEDERAL REVENUE</b>	<b>\$3,369,414</b>	<b>\$3,461,000</b>	<b>\$3,515,000</b>	<b>\$54,000</b>
601	SALES TO PUPILS	\$2,017,674	\$1,840,000	\$2,091,500	\$251,500
602	SALES TO PUPILS ALA CARTE	\$174,280	\$60,000	\$85,000	\$25,000
606	SALES TO ADULTS	\$112,357	\$108,500	\$112,000	\$3,500
608	SALES SPECIAL FUNCTIONS	\$88,603	\$80,000	\$75,000	(\$5,000)
	<b>TOTAL SCHOOL MEAL SALES</b>	<b>\$2,392,914</b>	<b>\$2,088,500</b>	<b>\$2,363,500</b>	<b>\$275,000</b>
	<b>TOTAL REVENUE</b>	<b>\$5,994,919</b>	<b>\$5,859,500</b>	<b>\$6,137,000</b>	<b>\$277,500</b>

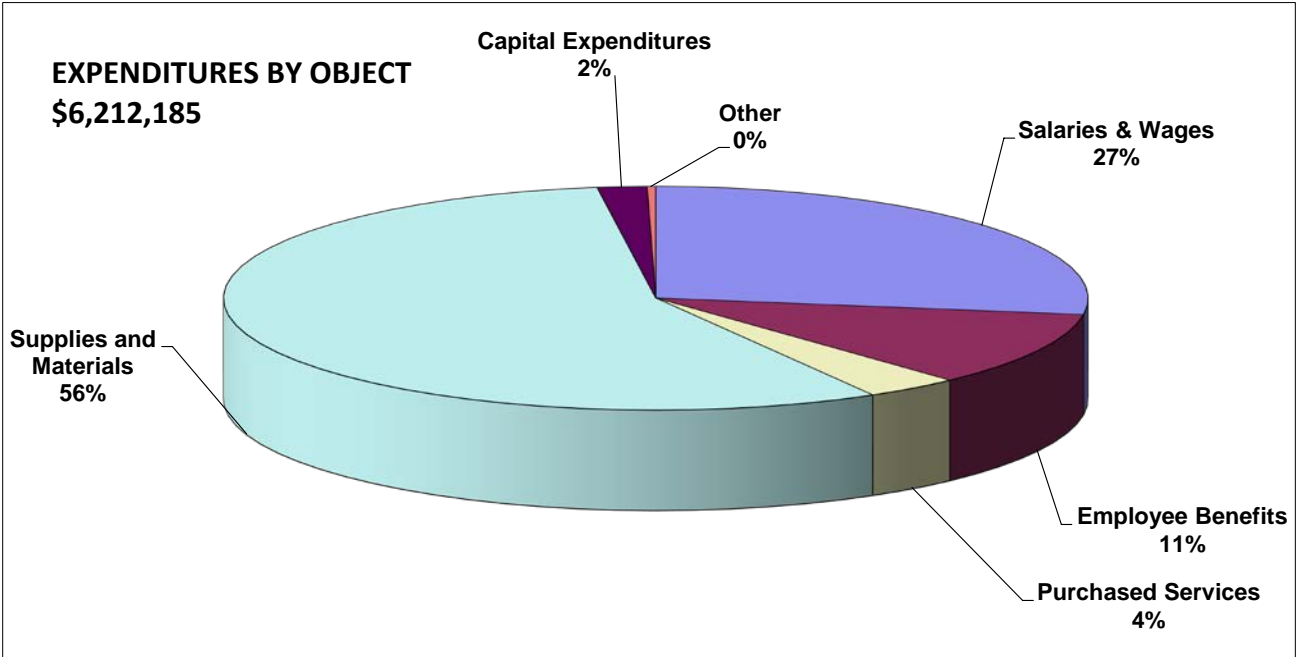
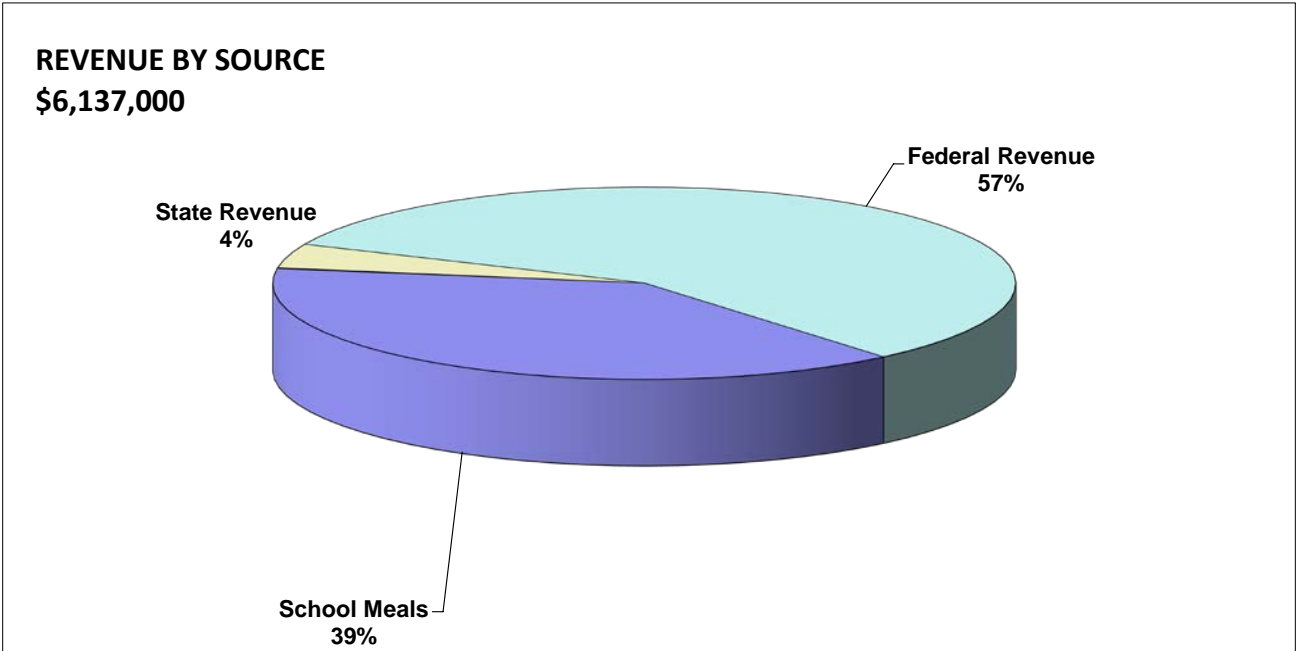
# Independent School District 622

## 2015-2016 Food Service Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
	<b>SALARIES AND WAGES</b>				
110	ADMINISTRATION/SUPERVISION	\$152,574	\$153,000	\$156,000	\$3,000
170	NON-INSTRUCTIONAL SUPPORT	\$1,439,846	\$1,455,579	\$1,470,000	\$14,421
191	SEVERANCE	\$0	\$1,000	\$0	(\$1,000)
195	INTERDEPARTMENT SALARY CHARGEBACKS	\$0	\$0	\$75,000	\$75,000
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$1,592,420</b>	<b>\$1,609,579</b>	<b>\$1,701,000</b>	<b>\$91,421</b>
	<b>EMPLOYEE BENEFITS</b>				
210	FICA/MEDICARE	\$113,694	\$123,000	\$124,389	\$1,389
214	PERA	\$110,458	\$119,000	\$121,950	\$2,950
220	HEALTH INSURANCE	\$214,154	\$239,000	\$243,900	\$4,900
230	LIFE INSURANCE	\$3,330	\$4,000	\$4,065	\$65
235	DENTAL INSURANCE	\$4,714	\$5,000	\$5,000	\$0
240	LONG TERM DISABILITY INSURANCE	\$5,241	\$5,000	\$5,691	\$691
250	TSA / MINN DEFER COMP PLAN	\$33,283	\$34,000	\$33,130	(\$870)
252	OPEB ARC	\$6,320	\$5,000	\$5,000	\$0
270	WORKERS COMPENSATION	\$79,799	\$96,541	\$97,560	\$1,019
280	UNEMPLOYMENT COMPENSATION	\$0	\$1,000	\$1,000	\$0
295	INTERDEPARTMENT BENEFIT CHARGEBACKS	\$0	\$0	\$25,000	\$25,000
299	OTHER EMPLOYEE BENEFITS	\$272	\$1,000	\$500	(\$500)
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$571,265</b>	<b>\$632,541</b>	<b>\$667,185</b>	<b>\$34,644</b>
	<b>PURCHASED SERVICES</b>				
305	CONSULTING FEES/FEES FOR SERVICES	\$80,814	\$80,000	\$80,000	\$0
320	COMMUNICATION SERVICES	\$1,125	\$0	\$0	\$0
329	POSTAGE	\$2,366	\$5,000	\$3,000	(\$2,000)
330	UTILITIES	\$15,381	\$20,000	\$15,000	(\$5,000)
350	REPAIR & MAINTENANCE SERVICES	\$43,699	\$100,000	\$100,000	\$0
366	TRAVEL AND CONVENTIONS	\$20,357	\$20,000	\$15,000	(\$5,000)
370	OPERATING LEASES OR RENTALS	\$1,321	\$1,000	\$1,000	\$0
398	INTERDEPARTMENT SERVICES CHARGEBACKS	\$5,144	\$5,000	\$5,000	\$0
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$170,207</b>	<b>\$231,000</b>	<b>\$219,000</b>	<b>(\$12,000)</b>
	<b>SUPPLIES AND MATERIALS</b>				
401	SUPPLIES AND MATERIALS	\$253,241	\$260,000	\$270,000	\$10,000
403	UNIFORMS	\$16,919	\$20,000	\$20,000	\$0
490	FOOD PURCHASES	\$2,625,967	\$2,500,000	\$2,600,000	\$100,000
491	COMMODITIES	\$234,642	\$186,000	\$250,000	\$64,000
495	MILK	\$365,484	\$348,000	\$350,000	\$2,000
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$3,496,253</b>	<b>\$3,314,000</b>	<b>\$3,490,000</b>	<b>\$176,000</b>
	<b>CAPITAL EXPENDITURES</b>				
530	OTHER EQUIPMENT PURCHASED	\$45,778	\$100,000	\$100,000	\$0
555	TECHNOLOGY EQUIPMENT AND SOFTWARE	\$4,437	\$20,000	\$15,000	(\$5,000)
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$50,215</b>	<b>\$120,000</b>	<b>\$115,000</b>	<b>(\$5,000)</b>
	<b>OTHER EXPENDITURES</b>				
820	DUES, MEMBERSHIPS, FEES	\$16,114	\$15,000	\$20,000	\$5,000
899	MISCELLANEOUS EXPENSE	\$158			\$0
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$16,272</b>	<b>\$15,000</b>	<b>\$20,000</b>	<b>\$5,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$5,896,632</b>	<b>\$5,922,120</b>	<b>\$6,212,185</b>	<b>\$290,065</b>

**Independent School District 622**  
**2015-2016 Food Service**  
**Proposed Budget Graphs**

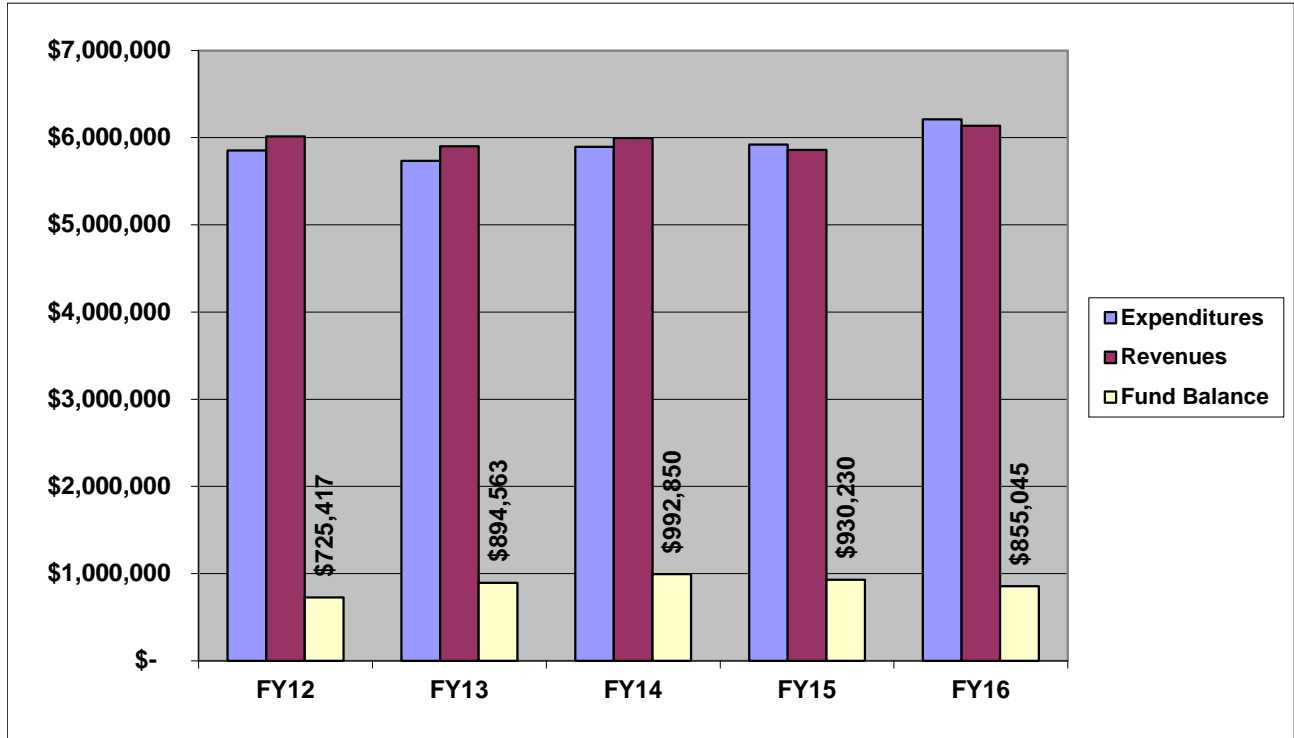




# Independent School District 622

## 2015-2016 Food Service Proposed Budget Graphs

### REVENUES, EXPENDITURES, FUND BALANCE



# Independent School District 622

## Proposed Budget Community Education Fund 04



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

*Ready for tomorrow*

## Fiscal Year 2015 - 2016

Covering the period from July 1, 2015 to June 30, 2016

Prepared by

Randy Anderson - Director of Business Services

Terri Johnson - Director of Community Education

Ed McCarthy - Accounting Supervisor

Janet Doman - Accountant

Jeannie Lanz - Executive Assistant - Community Education

June 2015

*"A community collaborative dedicated to educating and empowering all learners to excel in our changing world."*

# Independent School District 622

## 2015-2016 Community Education Fund

### Proposed Budget Assumptions

- ✚ \$8,299,372 in total revenue, a 3.16% increase.
- ✚ School-age care special needs levy adjustment of \$118,000 is included in revenue.
- ✚ \$8,081,362 in total expenditures, a .38% increase.
- ✚ \$632,190 in fund balance, which is 7.8% of expenditures.
- ✚ Salaries have been adjusted to reflect retirements, step movement and any contractual obligations according to PELRA. Any contract settlement increases above step movement will increase expenditures.
- ✚ First year of unified District 622 Preschool, this eliminates the program Pre-School Instructional and increases the program School Readiness.
- ✚ Population based on 2010 Census.
- ✚ Reduced staff through reorganization and online registration.
- ✚ The District object codes have been updated to align with the Minnesota Department of Education UFARS codes.

# Independent School District 622

## 2015-2016 Community Education Fund

### Proposed Budget Summary

	2014 FY ACTUAL	2015 ORIGINAL BUDGET	2016 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
PROPERTY TAX	\$ 800,984	\$ 1,739,488	\$ 1,780,678	\$ 41,190
LOCAL REVENUE	2,554,806	2,204,640	2,421,780	217,140
STATE REVENUE	4,302,083	3,780,839	3,820,929	40,090
FEDERAL AND OTHER REVENUE	298,342	319,985	275,985	(44,000)
<b>TOTAL REVENUE</b>	<b>\$ 7,956,215</b>	<b>\$ 8,044,952</b>	<b>\$ 8,299,372</b>	<b>\$ 254,420</b>
<b>EXPENDITURES:</b>				
SALARIES AND WAGES	\$ 3,601,891	\$ 3,548,350	\$ 3,625,991	\$ 77,641
EMPLOYEE BENEFITS	1,145,959	1,165,583	1,222,081	56,498
PURCHASED SERVICES	2,741,823	2,808,647	2,690,190	(118,457)
SUPPLIES AND MATERIALS	386,050	431,405	443,319	11,914
CAPITAL EXPENDITURES	11,348	15,586	29,314	13,728
OTHER EXPENDITURES	108,561	80,508	70,468	(10,040)
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,995,632</b>	<b>\$ 8,050,079</b>	<b>\$ 8,081,363</b>	<b>\$ 31,284</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (39,417)</b>	<b>\$ (5,127)</b>	<b>\$ 218,009</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 458,725</b>	<b>\$ 419,308</b>	<b>\$ 414,181</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 419,308</b>	<b>\$ 414,181</b>	<b>\$ 632,190</b>	
	5.2%	5.1%	7.8%	

# Independent School District 622

## 2015-2016 Community Education Fund

### Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2014 FY ACTUAL	2015 ORIGINAL BUDGET	2016 PROPOSED BUDGET	CHANGE
001	LOCAL PROPERTY TAXES	\$ 1,359,093	\$ 1,739,488	\$ 1,780,678	\$ 41,190
009	FISCAL DISPARITIES	232,986	0	0	0
020	PROPERTY TAX SHIFT	(791,095)	0	0	0
	<b>TOTAL PROPERTY TAX</b>	<b>\$800,984</b>	<b>\$1,739,488</b>	<b>\$1,780,678</b>	<b>\$41,190</b>
021	TUITION FROM OTHER SCHOOL DISTRICTS	\$ 3,443	\$ 3,443	\$ 3,443	\$ -
040	TUITION FROM PATRONS	81,780	0	91,000	91,000
050	FEES FROM PATRONS	2,156,061	2,033,963	2,146,713	112,750
092	INTEREST INCOME	5,177			0
093	RENT	70,195	54,684	78,024	23,340
096	DONATIONS	46,631	42,570	37,100	(5,470)
099	MISCELLANEOUS	191,519	69,980	65,500	(4,480)
	<b>TOTAL LOCAL REVENUE</b>	<b>\$ 2,554,806</b>	<b>\$ 2,204,640</b>	<b>\$ 2,421,780</b>	<b>\$ 217,140</b>
227	ABATEMENT AID	\$ 7,151			\$ -
234	AGRICULTUAL MARKET VALUE	35			0
299	PROPERTY TAX SHIFT	791,245			0
300	STATE AID	2,893,632	3,174,131	3,187,491	13,360
301	NON PUBLIC AID	595,863	597,208	628,438	31,230
369	SALES SPECIAL FUNCTIONS	5,000	5,000	5,000	0
370	OTHER MDE REVENUE	9,157	4,500	0	(4,500)
	<b>TOTAL STATE REVENUE</b>	<b>\$ 4,302,083</b>	<b>\$ 3,780,839</b>	<b>\$ 3,820,929</b>	<b>\$ 40,090</b>
400	FEDERAL AID RECEIVED FROM MDE	\$ 229,985	\$ 229,985	\$ 229,985	\$ -
405	FEDERAL AID RECEIVED FROM OTHER AGENCIES	30,000	30,000	0	(30,000)
611	SPECIAL	38,357	60,000	46,000	(14,000)
	<b>TOTAL FEDERAL AND OTHER REVENUE</b>	<b>\$ 298,342</b>	<b>\$ 319,985</b>	<b>\$ 275,985</b>	<b>\$ (44,000)</b>
	<b>TOTAL REVENUE</b>	<b>\$ 7,956,215</b>	<b>\$ 8,044,952</b>	<b>\$ 8,299,372</b>	<b>\$ 254,420</b>

# Independent School District 622

## 2015-2016 Community Education Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2014 FY ACTUAL	2015 ORIGINAL BUDGET	2016 PROPOSED BUDGET	CHANGE
	<b>SALARIES AND WAGES</b>				
105	DIRECTOR	\$ -	\$ 115,000	\$ -	\$ (115,000)
109	SUPERVISORS	617,123	509,532	320,931	(188,601)
110	ADMINISTRATION/SUPERVISION	19,128	32,833	159,320	126,487
111	ALL COORDINATORS/FACILITATORS	0	0	433,658	433,658
116	COUNSELOR	162,427	163,585	0	(163,585)
119	ACCOUNTANT	61,414	69,284	0	(69,284)
120	EC/SCHOOL READINESS/ABE ADMINISTRATION/SUPERVISION	317,348	345,523	215,890	(129,633)
122	COUNSELOR	9,224	17,540	0	(17,540)
128	CE SUPERVISION	114,297	141,551	0	(141,551)
140	LICENSED CLASSROOM TEACHER	553,528	581,096	152,181	(428,915)
141	NON LICENSED CLASSROOM PERSONNEL	16,109	0	538,428	538,428
143	LICENSED INSTRUCTIONAL SUPPORT	1,913	1,586	0	(1,586)
144	NON LICENSED INSTRUCTIONAL SUPPORT	0	0	917,144	917,144
145	SUBSTITUTE TEACHER	3,990	6,300	6,337	37
146	SUBSTITUTE NON LICENSED CLASSROOM	0	0	103,600	103,600
148	NL SUPPORT	3,543	5,200	5,200	0
150	EXECUTIVE SECRETARY	53,724	37,199	27,038	(10,161)
151	SECRETARY/CLERICAL	325,683	304,706	0	(304,706)
154	MANAGEMENT ASSISTANT	805,073	758,709	0	(758,709)
155	LICENSED NURSING SERVICES	0	0	13,575	13,575
157	MANAGEMENT ASSISTANT SUB	119,648	103,730	0	(103,730)
158	OTHER SALARIES	234,645	239,269	0	(239,269)
161	CERTIFIED PARAPROFESSIONAL	0	22,000	1,600	(20,400)
164	HEALTH AIDES	59,674	60,492	64,390	3,898
165	SCHOOL COUNSELOR	0	0	165,193	165,193
170	NON INSTRUCTIONAL SUPPORT	42,100	0	293,553	293,553
172	PHYSICIAN EVAL	10,487	11,200	0	(11,200)
179	CUSTODIAL OVERTIME	0	0	11,700	11,700
185	OTHER LICENSED SALARY PAYMENTS	0	1,300	0	(1,300)
186	OTHER NON LICENSED SALARY PAYMENTS	0	0	111,933	111,933
191	SEVERANCE	3,118	0	0	0
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	67,695	20,715	84,320	63,605
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 3,601,891</b>	<b>\$ 3,548,350</b>	<b>\$ 3,625,991</b>	<b>\$ 77,641</b>
	<b>EMPLOYEE BENEFITS</b>				
210	FICA/MEDICARE	\$ 262,059	\$ 270,311	\$ 278,571	\$ 8,260
214	PERA	193,080	179,005	202,124	23,119
218	TRA	44,308	70,310	75,559	5,249
220	HEALTH INSURANCE	504,684	491,403	491,038	(365)
230	LIFE INSURANCE	5,811	9,078	7,546	(1,532)
235	DENTAL INSURANCE	42,259	44,947	41,946	(3,001)
240	LONG TERM DISABILITY INSURANCE	14,760	12,184	11,536	(648)
250	TSA / MN DEFER COMP PLAN	25,720	52,722	47,079	(5,643)
260	LEGAL	3,282	3,860	3,109	(751)
270	WORKERS COMPENSATION	30,347	27,363	39,588	12,225
280	UNEMPLOYMENT COMPENSATION	15,364	15	19,700	19,685
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS	4,285	4,285	4,285	0
299	OTHER EMPLOYEE BENEFITS	\$0	\$100	\$0	(\$100)
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 1,145,959</b>	<b>\$ 1,165,583</b>	<b>\$ 1,222,081</b>	<b>\$ 56,498</b>

# Independent School District 622

## 2015-2016 Community Education Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2014 FY ACTUAL	2015 ORIGINAL BUDGET	2016 PROPOSED BUDGET	CHANGE
	<b>PURCHASED SERVICES</b>				
303	FEDERAL SUBCONTRACTS <25000	\$ 25,000	\$ 25,000	\$ 34,375	\$ 9,375
304	FEDERAL SUBCONTRACTS >25000	130,093	131,442	129,472	(1,970)
305	CONSULTING FEES	1,930		160,137	160,137
311	CONSULTING FEES	313,441	292,563	0	(292,563)
316	PURCHASED SERVICES JOINT POWERS AGENCIES	20,636	20,636	0	(20,636)
317	VOLUNTEER MILEAGE	1,002	2,500	1,000	(1,500)
320	COMMUNICATION SERVICES	4,168	5,300	4,978	(322)
329	POSTAGE	14,679	15,775	13,745	(2,030)
340	INSURANCE	400	400	400	0
350	REPAIR & MAINTENANCE SERVICES	548	1,475	975	(500)
355	FOREIGN LANGUAGE INTERPRETER SERVICES	22,000	22,000	0	(22,000)
360	TRANSPORTATION	1,175	0	1,800	1,800
361	CERTIFIED PARAPROFESSIONAL SERVICES		955	0	(955)
365	TRANSPORTATION CHARGEBACKS	56,573	69,804	63,441	(6,363)
366	TRAVEL AND CONVENTIONS	7,899	11,487	28,448	16,961
367	TRAVEL AND CONVENTIONS OUT OF STATE	12,265	13,806	369	(13,437)
369	STUDENT ENTRY FEES			34,700	34,700
370	OPERATING LEASES OR RENTALS	21,359	2,980	27,000	24,020
380	PRINTING	117	1,370	0	(1,370)
383	PRINTING			21,625	21,625
385	THIRD PARTY SERVICES		8,270	100	(8,170)
390	TUITION OTHER MN SCHOOL DISTRICTS	1,841,870	1,881,500	1,905,614	24,114
394	TUITION OTHER MN AGENCIES	160,850	159,987	159,987	0
395	SHARED COSTS PAIRED DISTRICTS	29,124	33,355	0	(33,355)
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS	76,694	108,042	102,024	(6,018)
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 2,741,823</b>	<b>\$ 2,808,647</b>	<b>\$ 2,690,190</b>	<b>\$ (118,457)</b>
	<b>SUPPLIES AND MATERIALS</b>				
401	SUPPLIES AND MATERIALS	\$ 27,423	\$ 47,648	\$ 60,263	\$ 12,615
430	SUPPLIES AND MATERIALS INSTRUCTIONAL	44,484	55,216	60,845	5,629
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL	72,287	0	0	0
460	TEXTBOOKS	98,640	187,522	190,801	3,279
461	TESTS	9,309	0	0	0
490	FOOD PURCHASES	133,907	141,019	131,410	(9,609)
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 386,050</b>	<b>\$ 431,405</b>	<b>\$ 443,319</b>	<b>\$ 11,914</b>
	<b>CAPITAL EXPENDITURES</b>				
530	OTHER EQUIPMENT PURCHASED	\$ 4,211	\$ 7,586	\$ 10,774	\$ 3,188
555	TECHNOLOGY EQUIPMENT AND SOFTWARE	7,137	8,000	18,540	10,540
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 11,348</b>	<b>\$ 15,586</b>	<b>\$ 29,314</b>	<b>\$ 13,728</b>
	<b>OTHER EXPENDITURES</b>				
810	JUDGEMENTS	\$ 49,120	\$ -	\$ -	\$ -
820	DUES, MEMBERSHIPS, FEES	56,816	44,570	70,468	25,898
895	FEDERAL/NON PUBLIC INDIRECT COST	0	28,438	0	(28,438)
898	MISCELLANEOUS EXPENSE	2,625	7,500	0	(7,500)
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$108,561</b>	<b>\$80,508</b>	<b>\$70,468</b>	<b>(\$10,040)</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 7,995,632</b>	<b>\$ 8,050,079</b>	<b>\$ 8,081,363</b>	<b>\$ 31,284</b>

# Independent School District 622

## 2015-2016 Community Education Fund

### Proposed Budget Revenue Detail by Program

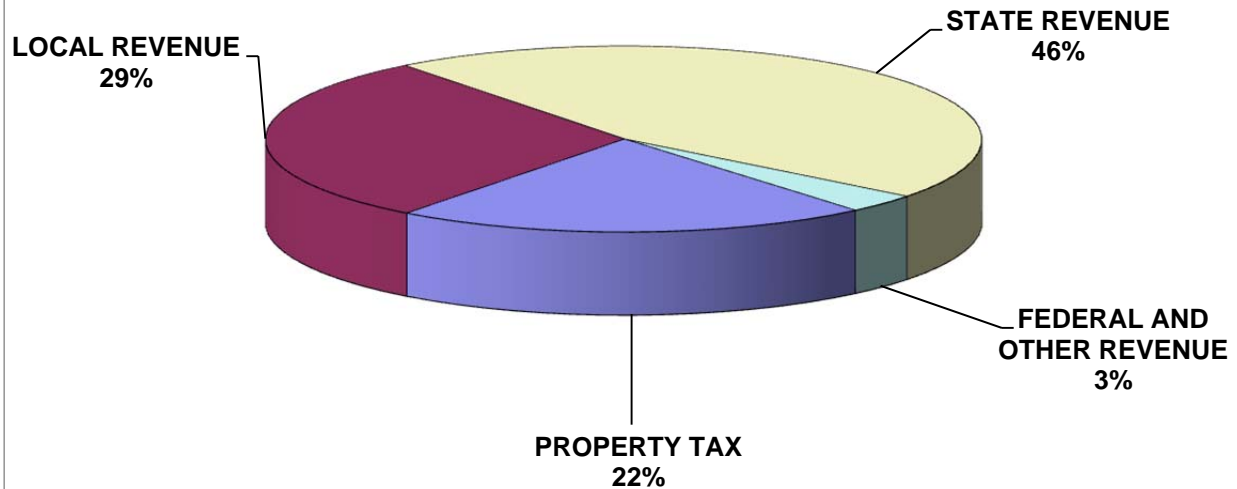
PROGRAM	REVENUE SOURCE DESCRIPTION	2014 FY ACTUAL	2015 ORIGINAL BUDGET	2016 PROPOSED BUDGET	CHANGE
	<b>REVENUE BY PROGRAM:</b>				
505	GENERAL COMMUNITY EDUCATION	\$ 455,378	\$ 497,911	\$ 686,963	\$ 189,052
510	ADULTS WITH DISABILITIES	81,535	79,990	70,011	(9,979)
520	ADULT BASIC EDUCATION	2,896,328	3,027,009	2,973,509	(53,500)
570	SCHOOL AGE CARE	2,232,795	2,215,924	2,303,993	88,069
579	PRE-SCHOOL INSTRUCTIONAL	210,467	206,000	0	(206,000)
580	EARLY CHILDHOOD AND FAMILY EDUCATION	469,934	474,025	537,604	63,579
581	PRE-KINDERGARTEN	81,780	91,910	91,000	(910)
582	SCHOOL READINESS	146,800	146,799	378,841	232,042
583	PRE-SCHOOL SCREENING	43,858	40,735	45,620	4,885
585	YOUTH ENRICHMENT	246,767	199,203	229,103	29,900
590	COMMUNITY RESOURCES/VOLUNTEERS	494,710	468,238	354,290	(113,948)
593	OTHER COMMUNITY PROGRAMS	595,863	597,208	628,438	31,230
	<b>TOTAL REVENUE</b>	<b>\$ 7,956,215</b>	<b>\$ 8,044,952</b>	<b>\$ 8,299,372</b>	<b>\$ 254,420</b>
	<b>EXPENDITURES BY PROGRAM:</b>				
505	GENERAL COMMUNITY EDUCATION	\$ 511,671	\$ 566,488	\$ 526,722	\$ (39,766)
510	ADULTS WITH DISABILITIES	81,534	85,461	70,011	(15,450)
520	ADULT BASIC EDUCATION	2,834,665	3,021,477	2,973,509	(47,968)
570	SCHOOL AGE CARE	2,310,872	2,121,590	2,270,293	148,703
579	PRE-SCHOOL INSTRUCTIONAL	210,120	206,000	0	(206,000)
580	EARLY CHILDHOOD AND FAMILY EDUCATION	404,982	447,809	494,469	46,660
581	PRE-KINDERGARTEN	81,780	91,910	91,000	(910)
582	SCHOOL READINESS	168,644	167,939	378,841	210,902
583	PRE-SCHOOL SCREENING	54,194	40,735	53,654	12,919
585	YOUTH ENRICHMENT	249,683	230,810	234,135	3,325
590	COMMUNITY RESOURCES/VOLUNTEERS	491,624	472,652	360,291	(112,361)
593	OTHER COMMUNITY PROGRAMS	201,199	202,543	207,435	4,892
710	COUNSELING/GUIDANCE	267,175	267,175	279,411	12,236
720	HEALTH SERVICES	127,489	127,490	141,592	14,102
	<b>TOTAL EXPENDITURES</b>	<b>\$ 7,995,632</b>	<b>\$ 8,050,079</b>	<b>\$ 8,081,363</b>	<b>\$ 31,284</b>



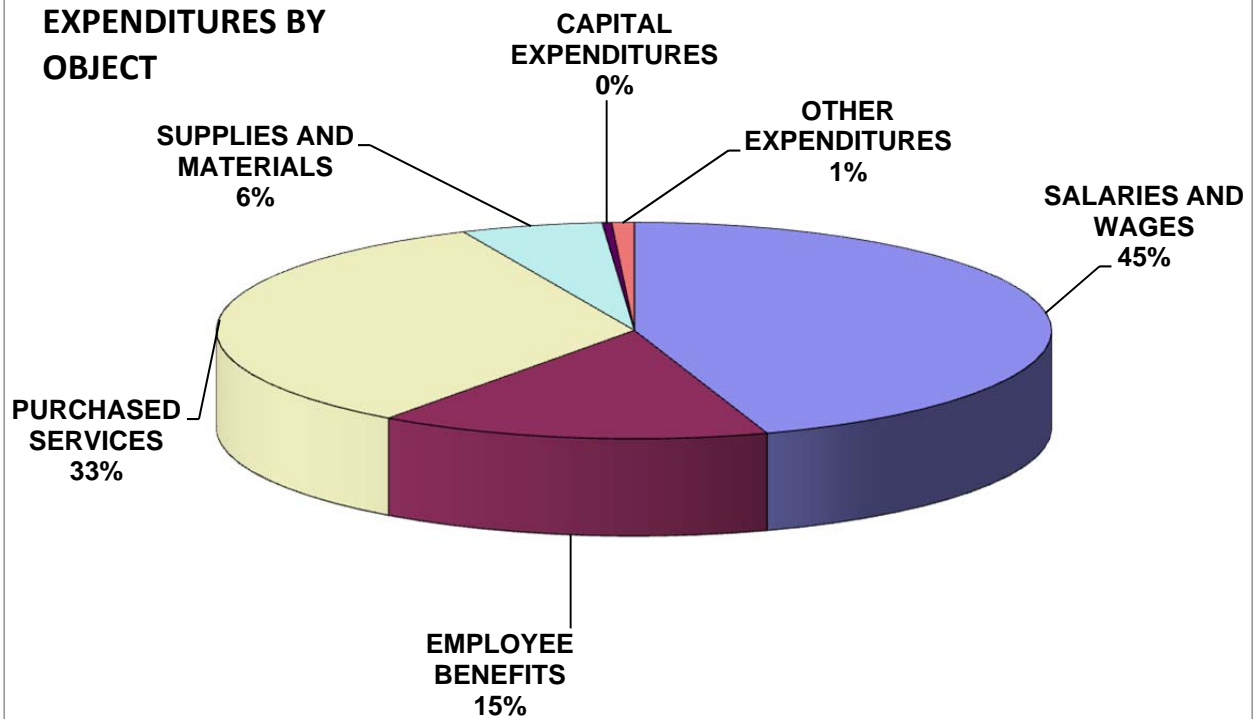
# Independent School District 622

## 2015-2016 Community Education Proposed Budget Graphs

### REVENUE BY SOURCE



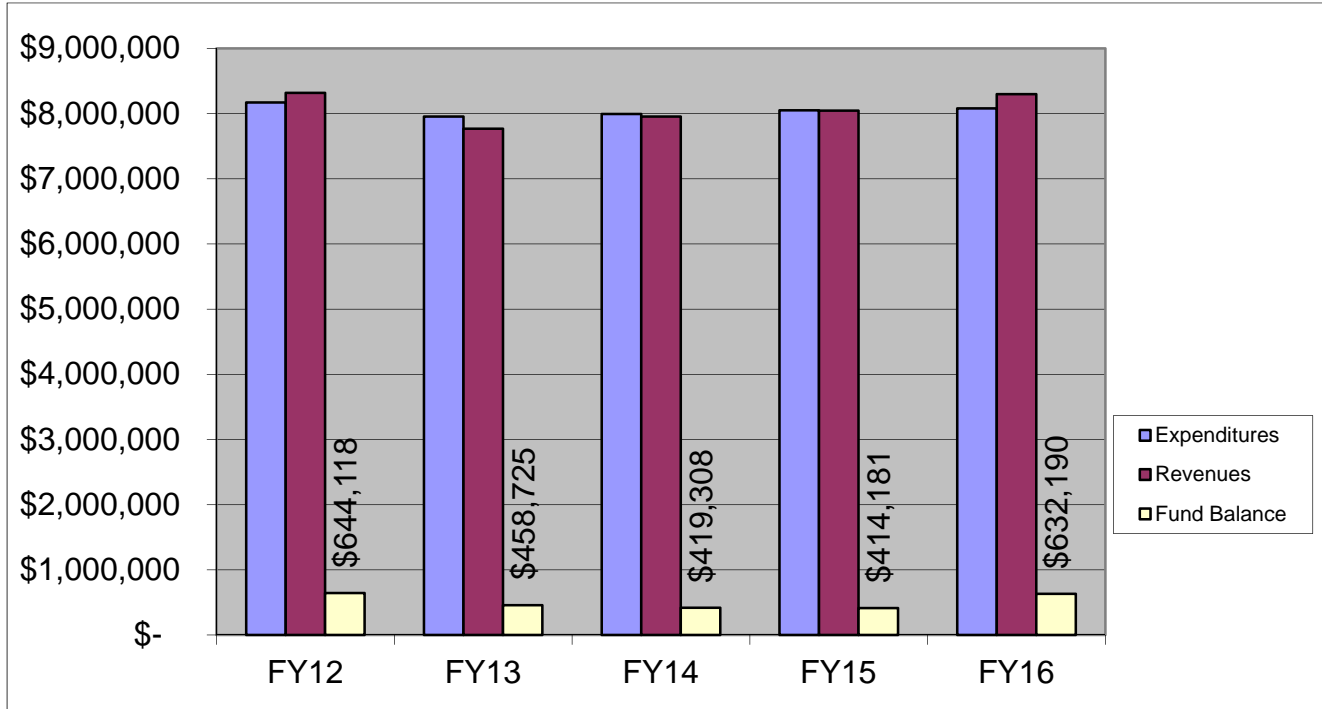
### EXPENDITURES BY OBJECT



# Independent School District 622

## 2015-2016 Community Education Proposed Budget Graphs

### REVENUES, EXPENDITURES, FUND BALANCE



# Independent School District 622

## Proposed Budget Building Construction Fund 06



School District 622

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## Fiscal Year 2015 - 2016

Covering the period from July 1, 2015 to June 30, 2016

Prepared by

Randy Anderson - Director of Business Services

Ed McCarthy - Accounting Supervisor

Janet Doman - Accountant

Jo McCabe - Executive Secretary

Mike Boland - Operations Supervisor

May 2015

*"A community collaborative dedicated to educating and empowering all learners to excel in our changing world."*

# Independent School District 622

## 2015-2016 Building Construction Fund

### Proposed Budget Summary

- ✚ Building tours and visits with staff have been conducted to determine building needs.
- ✚ The District's 2 year and 10 year Alternative Facilities plans have been approved by the School Board and have been submitted to the Minnesota Department of Education as required by law.
- ✚ The funding stream used to fund the Alternative Facilities program is through a pay-as-you-go levy that is certified each fall by the School Board.
- ✚ The Pay 2015 (FY15-16) ALT Facilities levy was certified for \$5,067,600. This revenue will be used to fund the \$4,000,000 in current projects for the summer of 2015 (FY2016) and reduce the (\$1,000,000) deficit in fund balance created by the approved Beaver Lake project.
- ✚ The District was awarded a matching grant from the MN Department of Human Services of \$137,500 for FY 2015-16 for the playground project at Beaver Lake Education Center

# Independent School District 622

## 2015-2016 Building Construction Fund

### Proposed Budget Summary

	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
PROPERTY TAX LEVY	\$ 595,000	\$ 3,274,500	\$ 5,067,600	\$ 1,793,100
GRANT - MN DEPT OF HUMAN SERVICES	\$ -	\$ -	\$ 137,500	\$ 137,500
INTEREST EARNINGS	\$ 51	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 595,051</b>	<b>\$ 3,274,500</b>	<b>\$ 5,205,100</b>	<b>\$ 1,930,600</b>
<b>EXPENDITURES:</b>				
SALARIES AND WAGES	\$ -	\$ 147,500	\$ 380,367	\$ 232,867
EMPLOYEE BENEFITS	\$ -	\$ 52,500	\$ 119,633	\$ 67,133
PURCHASED SERVICES	\$ 9,951	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENDITURES	\$ 2,921,634	\$ 3,489,550	\$ 3,182,950	\$ (306,600)
OTHER EXPENDITURES	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,931,585</b>	<b>\$ 3,689,550</b>	<b>\$ 3,682,950</b>	<b>(\$6,600)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (2,336,534)</b>	<b>\$ (415,050)</b>	<b>\$ 1,522,150</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,411,234</b>	<b>\$ (925,300)</b>	<b>\$ (1,340,350)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ (925,300)</b>	<b>\$ (1,340,350)</b>	<b>\$ 181,800</b>	
	-31.6%	-36.3%	4.9%	

# Independent School District 622

## 2015-2016 Building Construction Fund

### Proposed Budget Expense by Object

OBJECT	OBJECT DESCRIPTION	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
	<b>SALARIES AND WAGES</b>				
110	ADMINISTRATION/SUPERVISION	\$0	\$112,500	\$92,016	(\$20,484)
170	NON-INSTRUCTIONAL SUPPORT	\$0	\$35,000	\$288,351	\$253,351
					\$0
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$0</b>	<b>\$147,500</b>	<b>\$380,367</b>	<b>\$232,867</b>
	<b>EMPLOYEE BENEFITS</b>				
210	FICA/MEDICARE	\$0	\$10,000	\$29,098	\$19,098
214	PERA	\$0	\$10,600	\$28,527	\$17,927
220	HEALTH INSURANCE	\$0	\$24,000	\$25,054	\$1,054
230	LIFE INSURANCE	\$0	\$500	\$951	\$451
235	DENTAL INSURANCE	\$0	\$2,500	\$5,705	\$3,205
240	LONG TERM DISABILITY INSURANCE	\$0	\$400	\$1,902	\$1,502
250	TSA / MINN DEFER COMP PLAN	\$0	\$3,000	\$9,509	\$6,509
270	WORKERS COMPENSATION	\$0	\$1,300	\$18,507	\$17,207
299	OTHER EMPLOYEE BENEFITS	\$0	\$200	\$380	\$180
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$0</b>	<b>\$52,500</b>	<b>\$119,633</b>	<b>\$67,133</b>
	<b>PURCHASED SERVICES</b>				
305	CONSULTING FEES/FEES FOR SERVICES	\$396	\$0	\$0	\$0
370	OPERATING LEASES OR RENTALS	\$9,555	\$0	\$0	\$0
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$9,951</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>SUPPLIES AND MATERIALS</b>				
		\$0	\$0	\$0	\$0
					\$0
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>CAPITAL EXPENDITURES</b>				
510	SITE OR GROUNDS	\$3,375	\$0	\$0	\$0
520	BUILDING CONSTRUCTION	\$1,906,915	\$3,474,550	\$3,182,950	(\$291,600)
522	BUILDING IMPROVEMENTS	\$1,011,344	\$15,000	\$0	(\$15,000)
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$2,921,634</b>	<b>\$3,489,550</b>	<b>\$3,182,950</b>	<b>(\$306,600)</b>
	<b>OTHER EXPENDITURES</b>				
		\$0	\$0	\$0	\$0
					\$0
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$2,931,585</b>	<b>\$3,689,550</b>	<b>\$3,682,950</b>	<b>(\$6,600)</b>

# Independent School District 622

## 2015-2016 Building Construction Fund

### Proposed Expense Budget by Project

COURSE	PROJECT DESCRIPTION	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET
121	EAGLE POINT FY14	\$87,386	\$0	\$0
124	HARMONY FY14	\$39,839	\$0	\$0
127	DISTRICT WIDE FY14	\$789,456	\$15,000	\$0
128	STAFF LABOR AND BENEFITS	\$0	\$200,000	\$500,000
129	PROFESSIONAL SERVICES FY14	\$94,663	\$0	\$0
141	RICHARDSON ROOF FY14	\$521,700	\$0	\$0
142	HARMONY ELECTRICAL FY14	\$199,031	\$10,000	\$0
153	THS TRACK FY13-14	\$3,375	\$0	\$0
451	BEAVER LAKE FY15	\$478,948	\$1,550,000	\$0
455	GLADSTONE FY15	\$696,131	\$1,300,000	\$0
458	PROFESSIONAL SERVICES FY15	\$0	\$150,000	\$0
600	DISTRICT WIDE FY16	\$0	\$0	\$227,550
601	BEAVER LAKE FY16	\$21,056	\$90,000	\$599,500
602	CARVER FY16	\$0	\$0	\$125,000
603	CASTLE FY16	\$0	\$0	\$151,000
604	COWERN FY16	\$0	\$0	\$215,000
605	EAGLE POINT FY16	\$0	\$10,000	\$125,000
606	GLADSTONE FY16	\$0	\$30,000	\$215,020
607	HARMONY FY16	\$0	\$5,000	\$0
608	OAKDALE FY16	\$0	\$10,500	\$64,500
609	RICHARDSON FY16	\$0	\$0	\$115,000
610	WEAVER FY16	\$0	\$0	\$115,000
611	WEBSTER FY16	\$0	\$2,400	\$277,600
612	SKYVIEW FY16	\$0	\$5,000	\$0
613	JOHN GLENN FY16	\$0	\$43,790	\$420,640
614	MAPLEWOOD FY16	\$0	\$2,400	\$82,600
615	TARTAN FY16	\$0	\$65,460	\$134,540
616	TRANSPORTATION FY16	\$0	\$0	\$150,000
618	DISTRICT WIDE FY16	\$0	\$0	\$110,000
644	NORTH FY16	\$0	\$200,000	\$55,000
	<b>TOTAL EXPENDITURES</b>	<b>\$2,931,585</b>	<b>\$3,689,550</b>	<b>\$3,682,950</b>

# Independent School District 622

## 2015-2016 Building Construction Fund Alternative Facilities Projects Summary

	Budgeted Cost
<b>Beaver Lake</b>	
• Replacement of North Parking Lot	\$300,000
• Replacement of Playground	\$275,000
• Replacement of the Building P/A & Clock Systems	\$115,000
○ System to be determined after Gladstone's pilot installation completed	
<b>TOTAL</b>	<b>\$689,500</b>
<b>Carver Elementary</b>	
• Replacement/Repair of Gym Air-Handling Unit	\$100,000
• Replacement of Gym P/A System	\$25,000
<b>TOTAL</b>	<b>\$125,000</b>
<b>Castle Elementary</b>	
• Replacement of Playground	\$83,000
• Replacement of Flush Valves at Toilets	\$18,000
• Replacement of Classroom Walls & Doors (Eight (8) Locations)	\$50,000
<b>TOTAL</b>	<b>\$151,000</b>
<b>Cowern Elementary</b>	
• Replacement of Toilet Rooms	\$190,000
• Replacement of a portion of Head-End DDC Controls	\$25,000
<b>TOTAL</b>	<b>\$215,000</b>
<b>Eagle Point Elementary</b>	
• Replacement of Corridor Ceilings and Lights	\$135,000
<b>TOTAL</b>	<b>\$135,000</b>
<b>Gladstone</b>	
• Replacement of Roofing (Gym) (Bids Received)	\$185,020
• Replacement of the Building P/A & Clock Systems	\$60,000
○ Installation in this building to be Pilot Installation	
<b>TOTAL</b>	<b>\$245,020</b>
<b>Oakdale Elementary</b>	
• Replace the remaining Pneumatic Controls with DDC Controls	\$75,000
<b>TOTAL</b>	<b>\$75,000</b>
<b>Richardson Elementary</b>	
• Replacement of the Building P/A & Clock Systems	\$115,000
○ System to be determined after Gladstone's pilot installation completed	
<b>TOTAL</b>	<b>\$115,000</b>
<b>Weaver Elementary</b>	
• Replacement of the Building P/A & Clock Systems	\$115,000
○ System to be determined after Gladstone's pilot installation completed	
<b>TOTAL</b>	<b>\$115,000</b>
<b>Webster Elementary</b>	
• Replacement of Playground	\$160,000
• Replacement of the Building P/A & Clock Systems	\$120,000
○ System to be determined after Gladstone's pilot installation	
<b>TOTAL</b>	<b>\$280,000</b>



# Independent School District 622

## 2015-2016 Building Construction Fund Alternative Facilities Projects Summary

<b>John Glenn Middle School</b>	<b>Budgeted Cost</b>
• Partial Roof Replacement of the Existing Roofing (Bids Received)	\$270,700
• Study Structural Crack on southern end of Building	\$50,000
○ Allowance for Soil Borings/Structural Engineering Analysis	
• Replace remaining Galvanized Piping	\$50,000
• Replacement of Plumbing Fixtures	\$93,700
<b>TOTAL</b>	<b>\$464,430</b>
<b>Maplewood Middle School</b>	
• Security System Replacements	\$20,000
• Replacement of the Building P/A & Clock Systems	\$65,000
○ System to be determined after Gladstone's pilot installation completed	
<b>TOTAL</b>	<b>\$85,000</b>
<b>North High School</b>	
• Replace Stadium Lighting (Completed last Summer 2014)	\$200,000
• Security System Replacement	\$55,000
<b>TOTAL</b>	<b>\$255,000</b>
<b>Tartan High School</b>	
• Replacement the Building's Automated HVAC Controls	\$125,000
• Replacement of the Building P/A System	\$75,000
<b>TOTAL</b>	<b>\$200,000</b>
<b>Transportation</b>	
• Comply with City's CUP Requirements (Brick at Façade)	\$150,000
<b>TOTAL</b>	<b>\$150,000</b>
<b>District-Wide Projects</b>	
Concrete Walk/Curb Replacement	\$50,000
• Finishes (i.e. Flooring, Ceilings, etc.)	\$31,050
○ Beaver Lake	
• Mechanical Replacements	\$50,000
○ Fixtures, spot Piping Replacement, Equipment Parts (i.e. Pumps, Wheels, etc)	
• Roof Replacement/Patching to extend Life Expectancy of Existing Roofs (Bids Received)	\$46,500
○ Beaver Lake	
○ John Glenn Middle School	
○ Tartan High School	
<b>TOTAL</b>	<b>\$227,550</b>
<b>District-Wide Staff &amp; Professional Services</b>	
• Deferred Maintenance Salaries	\$500,000
• Professional Support	\$110,000
<b>TOTAL</b>	<b>\$610,000</b>
<b>TOTAL FISCAL YEAR 2015/2016</b>	<b>\$4,137,500</b>

# Independent School District 622

## 2015-2016 Building Construction Fund Alternative Facilities Projects Summary

<b>John Glenn Middle School</b>	<b>Budgeted Cost</b>
• Partial Roof Replacement of the Existing Roofing (Bids Received)	\$270,700
• Study Structural Crack on southern end of Building	\$50,000
○ Allowance for Soil Borings/Structural Engineering Analysis	
• Replace remaining Galvanized Piping	\$50,000
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<b>TOTAL</b>	<b>\$464,430</b>
<b>Maplewood Middle School</b>	
• Security System Replacements	\$20,000
• Replacement of the Building P/A & Clock Systems	\$65,000
○ System to be determined after Gladstone's pilot installation completed	
<b>TOTAL</b>	<b>\$85,000</b>
<b>North High School</b>	
• Replace Stadium Lighting (Completed last Summer 2014)	\$200,000
• Security System Replacement	\$55,000
<b>TOTAL</b>	<b>\$255,000</b>
<b>Tartan High School</b>	
• Replacement the Building's Automated HVAC Controls	\$125,000
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<b>TOTAL</b>	<b>\$200,000</b>
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○ Beaver Lake	
• Mechanical Replacements	\$50,000
○ Fixtures, spot Piping Replacement, Equipment Parts (i.e. Pumps, Wheels, etc)	
• Roof Replacement/Patching to extend Life Expectancy of Existing Roofs (Bids Received)	\$46,500
○ Beaver Lake	
○ John Glenn Middle School	
○ Tartan High School	
<b>TOTAL</b>	<b>\$227,550</b>
<b>District-Wide Staff &amp; Professional Services</b>	
• Deferred Maintenance Salaries	\$500,000
• Professional Support	\$110,000
<b>TOTAL</b>	<b>\$610,000</b>
<b>TOTAL FISCAL YEAR 2015/2016</b>	<b>\$4,137,500</b>

# Independent School District 622

## Proposed Budget Health Self-Insurance Fund Fund 20



School District 622

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*Ready for tomorrow*

## Fiscal Year 2015 - 2016

Covering the period from July 1, 2015 to June 30, 2016

Prepared by

Randy Anderson - Director of Business Services

Ed McCarthy - Accounting Supervisor

Janet Doman - Accountant

Jo McCabe - Executive Secretary

June 2015

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# Independent School District 622

## 2015-2016 Self-Insurance Fund

### Proposed Budget Assumptions

- ✚ Purpose: To pay for claims, stop loss, administrative, and all expenditures related to the District's active employee health insurance plan.
- ✚ Revenues are generated by employer and employee contributions and individuals enrolled in the District's COBRA plan.
- ✚ Expenditures are administrative expenses, claims, on-site clinic costs and other expenses related to the District's Self-Insured Health Plan.
- ✚ Expenditures are reviewed and approved by a third party administrator before final approval from the District.
- ✚ The Self Insured Health Plan must be audited by an independent auditor on an annual basis and must follow governmental accounting standards and GASB 45.
- ✚ Due to District Budget Adjustments, the revenue and expenditures for 2015-16 have been adjusted accordingly.

# Independent School District 622

## 2015-2016 Self-Insured Health Fund

### Proposed Budget Summary

	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
PAYROLL EE & ER CONTRIBUTIONS	\$ 14,488,515	\$ 14,767,200	\$ 14,008,200	\$ (759,000)
VEBA PASS THROUGH	554,548	614,628	550,000	(64,628)
HSA PASS THROUGH	180,985	198,278	160,000	(38,278)
PREMIUMS COLLECTED FOR PRE 65 RETIRES ER	305,466	547,643	550,000	2,357
LTD ER CONTRIBUTIONS	180,826	194,295	195,000	705
PREMIUMS COLLECTED FOR PRE 65 RETIRES EE	294,299	286,014	290,000	3,986
<b>TOTAL REVENUE</b>	<b>\$ 16,004,639</b>	<b>\$ 16,608,058</b>	<b>\$ 15,753,200</b>	<b>\$ (854,858)</b>
<b>EXPENDITURES:</b>				
CLAIMS	\$ 11,603,065	\$ 13,030,739	\$ 12,500,000	\$ (530,739)
IBNR CHANGE	1,150,000	459,200	0	(459,200)
ADMIN/BROKER FEES	631,585	675,847	600,000	(75,847)
STOP LOSS	894,544	928,366	900,000	(28,366)
HEALTH CLINIC	279,156	295,532	300,000	4,468
FITNESS	44,507	76,938	75,000	(1,938)
PASS THROUGH VEBA	554,548	614,628	550,000	(64,628)
PASS THROUGH HSA	180,985	198,278	160,000	(38,278)
TAX	0	125,433	130,000	4,567
OTHER	0	5,075	5,000	(75)
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,338,390</b>	<b>\$ 16,410,036</b>	<b>\$ 15,220,000</b>	<b>\$ (1,190,036)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 666,249</b>	<b>\$ 198,022</b>	<b>\$ 533,200</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 666,249</b>	<b>\$ 864,271</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 666,249</b>	<b>\$ 864,271</b>	<b>\$ 1,397,471</b>	
	4.3%	5.3%	9.2%	

# Independent School District 622

## 2015-2016 Self-Insured Health Fund

### Proposed Budget Detail by Source & Object

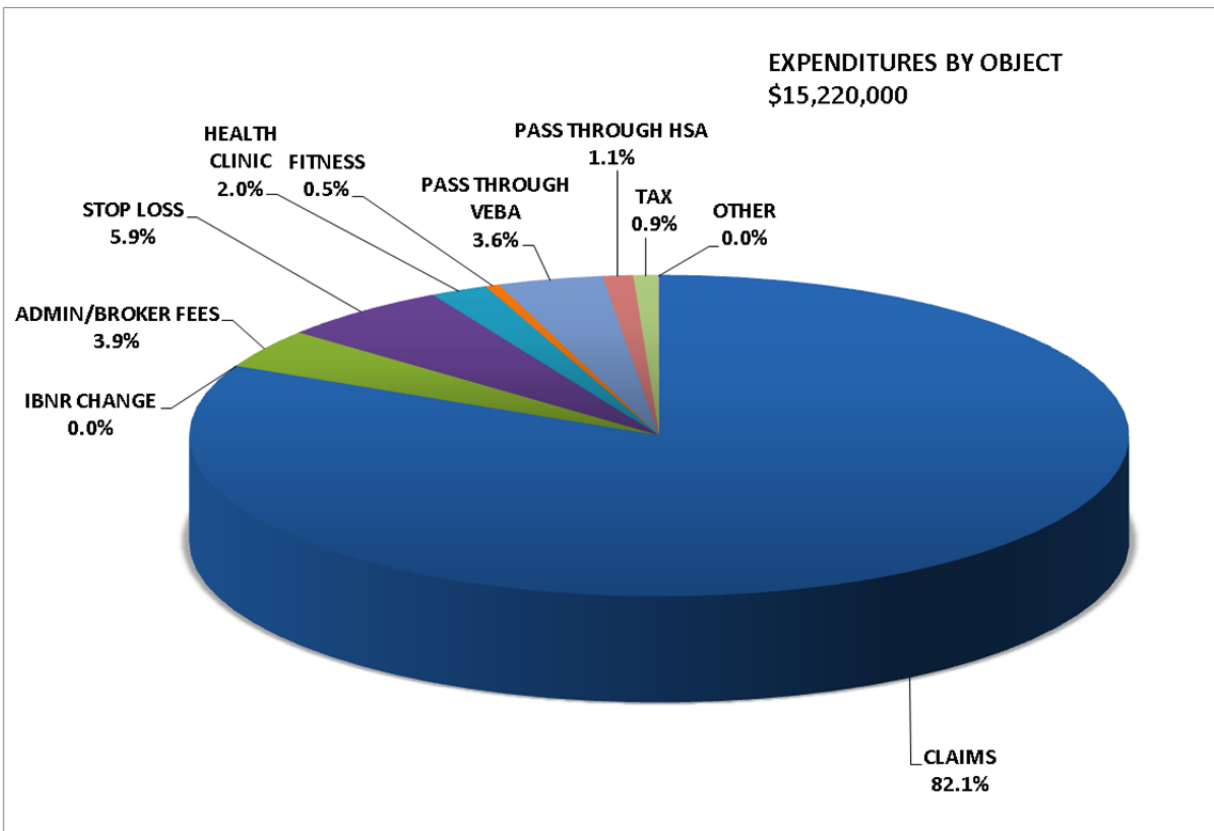
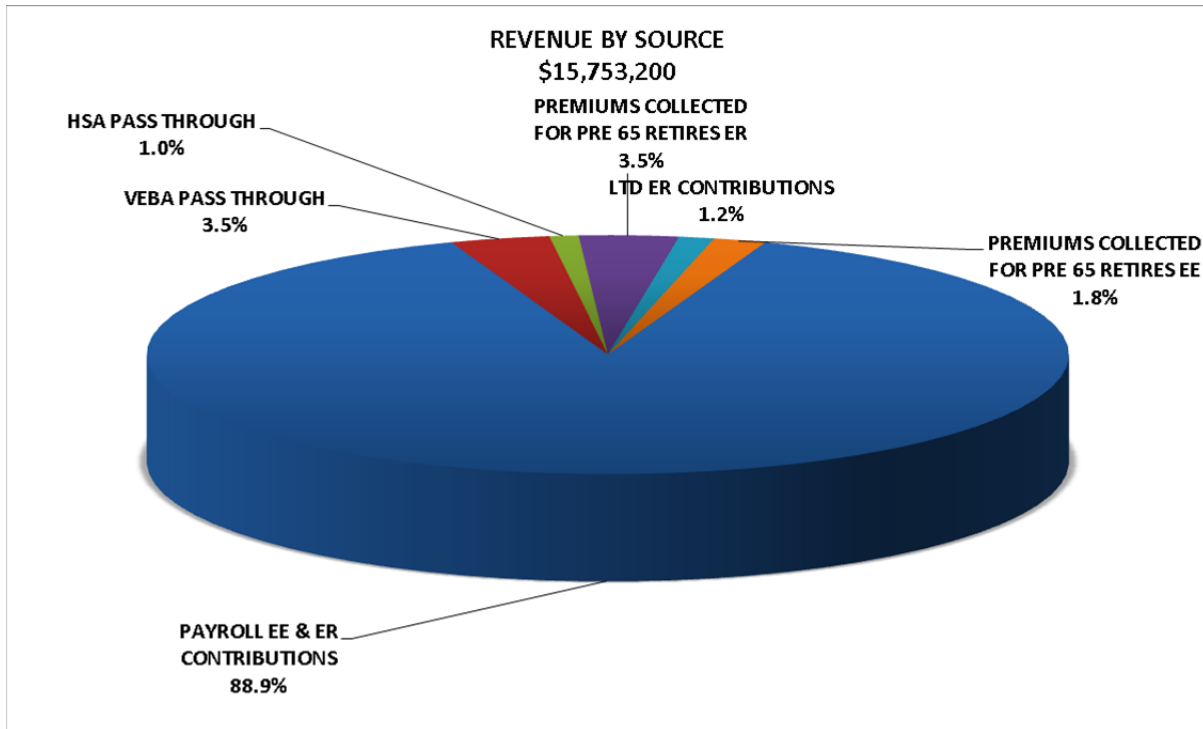
SOURCE	REVENUE SOURCE DESCRIPTION	2014 FY ACTUAL	2015 REVISED ESTIMATED	2016 PROPOSED BUDGET	CHANGE
099	PAYROLL EE & ER CONTRIBUTIONS	\$ 14,488,515	\$ 14,767,200	\$ 14,008,200	\$ (759,000)
099	VEBA PASS THROUGH	554,548	614,628	550,000	(64,628)
099	HSA PASS THROUGH	180,985	198,278	160,000	(38,278)
099	PREMIUMS COLLECTED FOR PRE 65 RETIRES ER	305,466	547,643	550,000	2,357
099	LTD ER CONTRIBUTIONS	180,826	194,295	195,000	705
616	PREMIUMS COLLECTED FOR PRE 65 RETIRES EE	294,299	286,014	290,000	3,986
	<b>TOTAL REVENUE</b>	<b>\$ 16,004,639</b>	<b>\$ 16,608,058</b>	<b>\$ 15,753,200</b>	<b>\$ (854,858)</b>

OBJECT	OBJECT DESCRIPTION	2014 FY ACTUAL	2015 REVISED ESTIMATE	2016 PROPOSED BUDGET	CHANGE
	<b>OPERATING EXPENSE</b>				
220	CLAIMS	\$ 11,603,065	\$ 13,030,739	\$ 12,500,000	\$ (530,739)
220	IBNR CHANGE	1,150,000	459,200	0	(459,200)
220	ADMIN/BROKER FEES	747,789	675,847	600,000	(75,847)
220	STOP LOSS	894,544	928,366	900,000	(28,366)
220	HEALTH CLINIC	279,156	295,532	300,000	4,468
220	FITNESS	44,507	76,938	75,000	(1,938)
220	PASS THROUGH VEBA	554,548	614,628	550,000	(64,628)
220	PASS THROUGH HSA	180,985	198,278	160,000	(38,278)
220	TAX	0	125,433	130,000	4,567
220	OTHER	0	5,075	5,000	(75)
	<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 15,454,594</b>	<b>\$ 16,410,036</b>	<b>\$ 15,220,000</b>	<b>\$ (1,190,036)</b>

# Independent School District 622

## 2015-2016 Self-Insurance Health Fund

### Proposed Budget Graphs

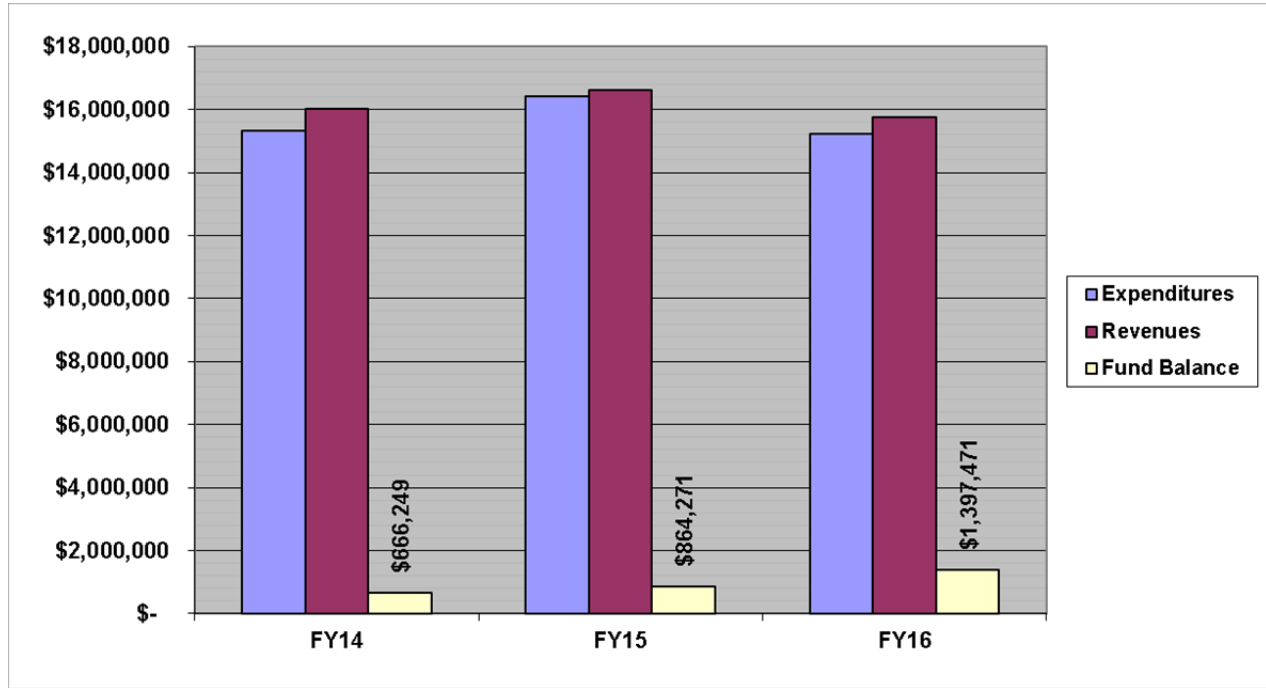


# Independent School District 622

## 2015-2016 Self-Insurance Health Fund

### Proposed Budget Graphs

#### REVENUES, EXPENDITURES, FUND BALANCE





# Independent School District 622

## Proposed Budgets

Debt Service Fund  
Trust Fund  
OPEB Trust Fund  
OPEB Debt Service Fund  
Funds 07 - 09 - 45 - 47



**School District 622**

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

*Ready for tomorrow*

## Fiscal Year 2015 - 2016

Covering the period from July 1, 2015 to June 30, 2016

Prepared by

Randy Anderson - Director of Business Services

Ed McCarthy - Accounting Supervisor

Janet Doman - Accountant

Jo McCabe - Executive Secretary

May 2015

*"A community collaborative dedicated to educating and empowering all learners to excel in our changing world."*

# Independent School District 622

## 2015-2016 Debt Service - Fund 07

### Proposed Budget Summary

- This fund is used to pay off principal and interest payments incurred by the issuance of bonds or certificates of participation by the District.
- Revenue for this fund comes from the annual property tax levy certified by the School Board in the fall.
- Interest revenue is decreasing due to less cash in the bond refunding escrow account due to those bonds are now paid in full.
- Other revenue - Tartan Arena is money transferred from the General Fund per the joint powers agreement to pay for the debt service on the building.

	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 11,683,314	\$ 12,075,198	\$ 12,416,095	\$ 340,897
STATE REVENUE	\$ 252	\$ -	\$ -	\$ -
FEDERAL REVENUE	\$ 92,158	\$ 90,749	\$ 95,060	\$ 4,311
OTHER - TARTAN ARENA	\$ 150,590	\$ 156,105	\$ 156,065	\$ (40)
INVESTMENT INCOME	\$ 61,119	\$ 50,000	\$ 50,000	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 11,987,433</b>	<b>\$ 12,372,052</b>	<b>\$ 12,717,220</b>	<b>\$ 345,168</b>
<b>EXPENDITURES:</b>				
PRINCIPAL	\$ 7,370,000	\$ 7,795,000	\$ 8,205,000	\$ 410,000
INTEREST	\$ 5,256,880	\$ 4,529,700	\$ 3,820,491	\$ (709,209)
OTHER	\$ 226,366	\$ 233,000	\$ 239,179	\$ 6,179
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,853,246</b>	<b>\$ 12,557,700</b>	<b>\$ 12,264,670</b>	<b>(\$293,030)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (865,813)</b>	<b>\$ (185,648)</b>	<b>\$ 452,550</b>	
<b>OTHER FINANCING</b>				
DEBT ISSUED	\$ -	\$ -	\$ -	
REFUNDED DEBT PAYMENT	\$ (8,745,000)	\$ (9,240,000)	\$ -	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ (8,745,000)</b>	<b>\$ (9,240,000)</b>	<b>\$ -</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 21,205,591</b>	<b>\$ 11,594,778</b>	<b>\$ 11,409,130</b>	
RESERVE FOR REFUNDING	9,481,785	-	-	
RESTRICTED FUND BALANCE	2,112,993	1,927,345	2,379,895	
<b>ENDING FUND BALANCE</b>	<b>\$ 11,594,778</b>	<b>\$ 11,409,130</b>	<b>\$ 11,861,680</b>	

# Independent School District 622

## 2015-2016 Trust and Agency - Fund 09

### Proposed Budget and Summary

- ✚ Purpose: To account for building donations and fund raisers that occur during the year.
- ✚ Included in this fund are various private grants received such as 3M grants.
- ✚ Fund is under "Board control" and must follow all District policy and procedure in expending the funds.

	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
FEES, ADMISSIONS, MISCELLANEOUS	\$ 1,114,466	\$ 820,000	\$ 820,000	\$ -
DONATIONS	\$ 605,553	\$ 415,000	\$ 415,000	\$ -
FUNDRAISING	\$ 99,640	\$ 65,000	\$ 65,000	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 1,819,659</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
SALARIES & BENEFITS	\$ 324,542	\$ 294,000	\$ 294,000	\$ -
PURCHASED SERVICES	\$ 251,570	\$ 188,000	\$ 188,000	\$ -
SUPPLIES AND MATERIALS	\$ 819,767	\$ 787,000	\$ 787,000	\$ -
CAPITAL EXPENDITURES	\$ 15,717	\$ 11,000	\$ 11,000	\$ -
OTHER	\$ 16,240	\$ 20,000	\$ 20,000	\$ -
TRANSFER TO FUND 04 MID-AMERICA	\$ 128,106	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,555,942</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 263,717</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>OTHER FINANCING</b>				
DEBT ISSUED	\$ -	\$ -	\$ -	
REFUNDED DEBT PAYMENT	\$ -	\$ -	\$ -	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>BEGINNING NET POSITION</b>	<b>\$ 1,406,449</b>	<b>\$ 1,670,166</b>	<b>\$ 1,670,166</b>	
<b>ENDING NET POSITION</b>	<b>\$ 1,670,166</b>	<b>\$ 1,670,166</b>	<b>\$ 1,670,166</b>	

# Independent School District 622

## 2015-2016 OPEB Trust - Fund 45

### OPEB Debt Service - Fund 47

#### Proposed Budget and Summary

- Fund created to account for Other Post-Employment Benefits (OPEB) bonds that were issued in 2008-09.
- Dollars from this fund help to offset the cost of contractual retiree health insurance, dental insurance and life insurance.
- Accounting practice and withdrawal from this fund must follow GASB 45 and an actuarial study.
- Fund 47 the Debt Service for OPEB is for the annual payment on the OPEB bonds. This amount is included in the annual levy certified by the School Board.

	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
EMPLOYEE CONTRIBUTIONS	\$ 770,369	\$ 980,000	\$ 800,000	\$ (180,000)
INVESTMENT EARNINGS	\$ 496,468	\$ 150,000	\$ 150,000	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 1,266,837</b>	<b>\$ 1,130,000</b>	<b>\$ 950,000</b>	<b>\$ (180,000)</b>
<b>EXPENDITURES:</b>				
RETIREE BENEFITS PAID	\$ 3,194,310	\$ 3,195,000	\$ 3,242,000	\$ 47,000
				\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,194,310</b>	<b>\$ 3,195,000</b>	<b>\$ 3,242,000</b>	<b>\$ 47,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,927,473)</b>	<b>\$ (2,065,000)</b>	<b>\$ (2,292,000)</b>	
<b>BEGINNING NET POSITION</b>	<b>\$ 19,589,346</b>	<b>\$ 17,661,873</b>	<b>\$ 15,596,873</b>	
<b>ENDING NET POSITION</b>	<b>\$ 17,661,873</b>	<b>\$ 15,596,873</b>	<b>\$ 13,304,873</b>	

# Independent School District 622

## 2015-2016 OPEB Debt Service - Fund 47

### Proposed Budget

	2014 FY ACTUAL	2015 REVISED BUDGET	2016 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 3,037,724	\$ 2,736,414	\$ 2,801,430	\$ 65,016
STATE REVENUE	\$ 65	\$ -	\$ -	\$ -
FEDERAL REVENUE	\$ -	\$ -	\$ -	\$ -
OTHER	\$ -	\$ -	\$ -	\$ -
INVESTMENT INCOME	\$ 1,121	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 3,038,910</b>	<b>\$ 2,736,414</b>	<b>\$ 2,801,430</b>	<b>\$ 65,016</b>
<b>EXPENDITURES:</b>				
PRINCIPAL	\$ 1,720,000	\$ 1,455,000	\$ 1,510,000	\$ 55,000
INTEREST	\$ 1,265,993	\$ 1,202,352	\$ 1,141,243	\$ (61,109)
OTHER	\$ 21,394	\$ 22,250	\$ 19,500	\$ (2,750)
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,007,387</b>	<b>\$ 2,679,602</b>	<b>\$ 2,670,743</b>	<b>(\$8,859)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 31,523</b>	<b>\$ 56,812</b>	<b>\$ 130,687</b>	
<b>OTHER FINANCING</b>				
DEBT ISSUED	\$ -	\$ -	\$ -	
REFUNDED DEBT PAYMENT	\$ -	\$ -	\$ -	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 406,485</b>	<b>\$ 438,008</b>	<b>\$ 494,820</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 438,008</b>	<b>\$ 494,820</b>	<b>\$ 625,507</b>	