

Independent School District 622

Proposed Budget General Fund Fund 01



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

Ready for tomorrow

Fiscal Year 2017 - 2018

Covering the period from July 1, 2017 to June 30, 2018

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June, 2017

"We commit each day to develop and empower lifelong learners who thrive in diverse communities."

Independent School District 622

2017-2018 General Fund Proposed Budget Assumptions

- Enrollment projections have been updated to recognize trend and the decrease in enrollment due to Valley Crossing Community School and North Metro Flex Academy charter school.
- Enrollment will see a decrease of 99 weighted pupil units in 2017-18.
- The general fund revenue includes the updated revenue of a 2% increase in the funding formula approved by the legislature.
- The 2017-18 budget includes \$6.7 million in additional operating levy revenue due to voters passing the increase in November, 2016.
- Compensatory revenue increase of \$480,000 for 2017-18.
- Special Education Revenue is increased by the per pupil increase - approximately a 3% increase. District is at the growth cap of the new formula and will not generate additional revenue for any increased added cost.
- Salaries have been adjusted to reflect retirements, step movement, additional staff and any contractual obligations. Budget shows an average cost of living increase for 2017-19.
- Health insurance employer contribution projected no increase in 2017-18.
- Non-Salary costs are frozen except those that are designated for increase above or adjusted because of trend.
- Transportation contracted services reflects an increase of 10% due to the increase of Special Education & homeless students being transported.
- Federal and State grants are awarded amounts and do not include carryovers.
- Because of new legislation in 2016-17, the Long-Term Facilities Maintenance (LTFM) - (Previously Alternative Facilities) budget moved from the Fund 6 Construction Budget to the General Fund.
- The District implemented \$1 million in budget “right sizing” for the 2017-18 fiscal year.
- Worker's Compensation Insurance increase in 2017-18 due to a Mod Rate increase of 10%.
- Projected Fund Balance target 5-7% which is Board Policy - ultimate goal would be 10% (Restore Moody's Credit Rating)
- The 2017-18 budget is aligned to the new strategic plan

Independent School District 622

2017-2018 General Fund Actual and Projected Enrollment Average Daily Membership (ADM'S)

ADM'S	Actual	Actual	Actual	Projected	Projected	Projected
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
ECSE	100	105.20	127.71	127.73	137.34	148.73
Handicap (K)	106	96.58	93.41	96.34	104.28	104.39
GRADE K	644.50	641.20	625.10	579.27	569.86	559.58
GRADE 1	780.85	762.35	744.84	698.15	682.31	684.10
GRADE 2	774.41	760.98	773.07	715.22	690.43	674.74
GRADE 3	688.35	766.91	777.79	754.18	714.99	691.41
GRADE 4	758.32	703.32	772.68	766.35	768.49	728.45
GRADE 5	745.55	764.43	705.90	753.09	757.52	775.10
GRADE 6	751.74	738.70	759.80	714.98	760.75	750.18
GRADE 7	744.48	783.11	766.91	786.71	740.55	792.05
GRADE 8	793.19	774.36	800.68	778.99	805.86	758.43
GRADE 9	901.23	897.04	855.10	893.26	872.48	897.60
GRADE 10	938.75	905.97	902.05	879.09	896.32	872.19
GRADE 11	965.37	946.12	897.06	894.76	874.41	890.60
GRADE 12	1,033.73	1,068.39	1,066.84	1,034.84	1,011.24	978.87
K - 12 ADM'S	10,626.87	10,609.46	10,541.23	10,345.22	10,249.49	10,157.69
		-0.16%	-0.64%	-1.86%	-0.93%	-0.90%
ECSE - 12 ADM'S	10,727.06	10,714.66	10,668.94	10,472.95	10,386.83	10,306.41
		-0.12%	-0.43%	-1.84%	-0.82%	-0.77%
WEIGHTED ADM'S	11,802.41	11,789.66	11,726.67	11,526.48	11,427.01	11,344.36
		-0.11%	-0.53%	-1.71%	-0.86%	-0.72%

**Enrollment projections have been updated to recognize trend and the decrease in enrollment due to Valley Crossing Community School sale and the start of North Metro Flex Academy charter school beginning in 2016-17.

Independent School District 622

2017-2018 General Fund Proposed Budget Summary

	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
REVENUE:				
PROPERTY TAX	\$ 19,209,883	\$ 25,420,906	\$ 33,241,086	\$ 7,820,180
LOCAL REVENUE	2,380,585	1,998,250	2,173,950	175,700
STATE REVENUE	107,501,652	108,295,061	109,825,286	1,530,225
FEDERAL AND OTHER REVENUE	7,657,072	4,124,500	3,820,500	(304,000)
TOTAL REVENUE	\$ 136,749,192	\$ 139,838,717	\$ 149,060,822	\$ 9,222,105
EXPENDITURES:				
SALARIES AND WAGES	\$ 73,533,258	\$ 78,323,598	\$ 80,459,799	\$ 2,136,201
EMPLOYEE BENEFITS	29,725,316	30,550,986	31,238,467	687,481
PURCHASED SERVICES	18,322,784	20,350,127	20,632,789	282,662
SUPPLIES AND MATERIALS	2,863,121	3,808,197	3,657,175	(151,022)
CAPITAL EXPENDITURES	2,410,012	8,855,832	8,214,098	(641,734)
DEBT SERVICE	3,506	260,000	256,000	(4,000)
OTHER EXPENDITURES	882,528	969,372	934,189	(35,183)
TOTAL EXPENDITURES	\$ 127,740,525	\$ 143,118,112	\$ 145,392,517	\$ 2,274,405
REVENUES OVER (UNDER) EXPENDITURES	\$ 9,008,667	\$ (3,279,395)	\$ 3,668,305	
BEGINNING FUND BALANCE	\$ 3,975,251	\$ 12,983,918	\$ 9,704,523	
ENDING FUND BALANCE	\$ 12,983,918	\$ 9,704,523	\$ 13,372,828	
FUND BALANCES:				
NONSPENDABLE FOR PREPAIDS/INVENTORY	\$ 110,472	\$ 123,613	\$ 123,613	\$ -
RESTRICTED FOR HEALTH & SAFETY	\$ 309,186	\$ 186,567	\$ 80,871	\$ (105,696)
RESTRICTED FOR STAFF DEVELOPMENT	\$ 127,055	\$ -	\$ -	\$ -
RESTRICTED FOR OPERATING CAPITAL	\$ 959,818	\$ 567,399	\$ 228,304	\$ (339,095)
RESTRICTED FOR OPERATING CAPITAL - VC	\$ 3,186,500	\$ 3,186,500	\$ 3,186,500	\$ -
RESTRICTED FOR SAFE SCHOOLS	\$ 383,232	\$ 330,435	\$ 398,431	\$ 67,996
RESTRICTED FOR LONG-TERM FACILITIES	\$ -	\$ (293,713)	\$ 917,128	\$ 1,210,841
ASSIGNED FOR SUBSEQUENT YEAR'S BUDGET	\$ 688,388	\$ -	\$ -	\$ -
UNASSIGNED	\$ 7,219,267	\$ 5,603,722	\$ 8,437,981	\$ 2,834,259
TOTAL FUND BALANCE	\$ 12,983,918	\$ 9,704,523	\$ 13,372,828	\$ 3,668,305
TOTAL FUND BALANCE %	10.2%	6.8%	9.2%	
UNASSIGNED FUND BALANCE %	5.7%	4.3%	6.3%	

Independent School District 622

2017-2018 General Fund

Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
001	PROPERTY TAX LEVY	\$ 15,496,341	\$ 21,570,906	\$ 29,366,086	\$ 7,795,180
004	REVENUES FROM MUNICIPALITIES	24,044	50,000	50,000	0
009	FISCAL DISPARITIES	3,407,590	3,400,000	3,500,000	100,000
010	COUNTY APPORTIONMENT	211,528	300,000	225,000	(75,000)
019	MISCELLANEOUS TAX REVENUES	70,380	100,000	100,000	0
	TOTAL PROPERTY TAX	\$ 19,209,883	\$ 25,420,906	\$ 33,241,086	\$ 7,820,180
021	TUITION FROM OTHER MN SD'S	\$ 439,106	\$ 180,000	\$ 180,000	\$ -
031	TUITION FROM OUT OF STATE SD'S	0	500	0	(500)
036	OUT OF STATE NON SCHOOL REVENUES	55,621	60,000	55,000	(5,000)
040	TUITION FROM PATRONS	96,923	0	0	0
050	FEES FROM PATRONS	356,121	345,000	335,700	(9,300)
060	ADMISSION/ACTIVITY REVENUE	143,763	139,750	128,850	(10,900)
071	MEDICAL ASSISTANCE THIRD PARTY BILLING	472,197	600,000	600,000	0
092	INTEREST INCOME	30,576	20,000	60,000	40,000
093	RENT SCHOOL FACILITY	452,954	406,000	566,000	160,000
094	RENT OTHER PROPERTY	30,593	15,000	25,000	10,000
095	JOINT POWERS REVENUE	46,623	44,000	44,000	0
096	DONATIONS	13,403	10,000	5,000	(5,000)
099	MISCELLANEOUS	242,705	178,000	174,400	(3,600)
	TOTAL LOCAL REVENUE	\$ 2,380,585	\$ 1,998,250	\$ 2,173,950	\$ 175,700
201	ENDOWMENT FUND APPORTIONMENT	\$ 355,663	\$ 294,392	\$ 292,217	\$ (2,175)
211	GENERAL EDUCATION AID	84,851,417	85,690,356	87,277,504	1,587,148
212	LITERACY INCENTIVE AID	398,763	500,000	400,000	(100,000)
213	SHARED TIME	22,683	32,000	32,000	0
227	ABATEMENT AID	18,002	35,000	35,000	0
234	AGRICULTURAL MARKET VALUE	220	0	0	0
300	STATE AID	3,626,340	3,718,313	3,763,565	45,252
360	SPECIAL EDUCATION AID	16,728,652	16,500,000	16,500,000	0
370	OTHER MDE REVENUE	1,499,912	1,525,000	1,525,000	0
	TOTAL STATE REVENUE	\$ 107,501,652	\$ 108,295,061	\$ 109,825,286	\$ 1,530,225
400-401	FEDERAL AID & GRANT - TITLE I - DISADVANTAGED	\$ 1,376,137	\$ 1,400,000	\$ 1,250,000	\$ (150,000)
400-414	FEDERAL AID & GRANT - TITLE II - TCHR TRAINING	242,360	200,000	200,000	0
400-417	FEDERAL AID & GRANT - TITLE III - ELL	74,715	100,000	75,000	(25,000)
400-419	FEDERAL AID & GRANT - IDEA SPED 419	2,426,641	2,200,000	2,100,000	(100,000)
400-420	FEDERAL AID & GRANT - IDEA SPED 420	64,481	70,000	60,000	(10,000)
400-422	FEDERAL AID & GRANT - IDEA SPED 422	59,650	59,000	59,000	0
400-430	FEDERAL AID & GRANT - IDEA SPED 430	26,800	0	0	0
400-499	FEDERAL AID & GRANT - ALTERNATIVE TO SUSPENSION	19,737	0	0	0
400-868	FEDERAL AID & GRANT - TITLE X - HOMELESS	48,589	0	0	0
400-499	FEDERAL AID & GRANT - PERKINS VOCATIONAL	15,000	0	0	0
405-628	FEDERAL AID & GRANT - PERKINS VOCATIONAL	32,168	39,000	30,000	(9,000)
500-510	FEDERAL AID & GRANT - TITLE VII - INDIAN ASSISTANCE	47,486	46,000	46,000	0
621	RESALE INCOME	2,294	500	500	0
623	SALE OF PROPERTY	3,186,500	0	0	0
624	SALE OF EQUIPMENT	4,041	0	0	0
625	INSURANCE RECOVERY	30,473	10,000	0	(10,000)
	TOTAL FEDERAL AND OTHER REVENUE	\$ 7,657,072	\$ 4,124,500	\$ 3,820,500	\$ (304,000)
	TOTAL REVENUE	\$ 136,749,192	\$ 139,838,717	\$ 149,060,822	\$ 9,222,105

Independent School District 622

2017-2018 General Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
110	ADMINISTRATION/SUPERVISION	\$ 5,291,516	\$ 5,521,800	\$ 6,112,441	\$ 590,641
140	LICENSED CLASSROOM TEACHER	37,836,572	41,609,853	41,003,943	(605,910)
141	NON LICENSED CLASSROOM PERSONNEL	135,777	147,276	227,920	80,644
143	LICENSED INSTRUCTIONAL SUPPORT	2,345,040	2,529,020	3,026,516	497,496
144	NON LICENSED INSTRUCTIONAL SUPPORT	1,453,808	1,439,982	1,270,384	(169,598)
145	SUBSTITUTE TEACHER	1,172,219	1,260,989	1,345,836	84,847
146	SUBSTITUTE NON LICENSED CLASSROOM	241,824	169,648	294,957	125,309
150	PHYSICAL THERAPIST	58,978	59,065	73,612	14,547
151	OCCUPATIONAL THERAPIST	642,670	702,398	801,296	98,898
152	SPEECH THERAPIST	1,352,549	1,510,390	1,565,107	54,717
154	SCHOOL NURSE	139,675	3,200	1,000	(2,200)
155	LICENSED NURSING SERVICES	557,332	580,000	708,600	128,600
156	SOCIAL WORKER	1,100,503	1,255,683	955,948	(299,735)
157	SCHOOL PSYCHOLOGIST	563,648	660,253	705,623	45,370
161	CERTIFIED PARAPROFESSIONAL	2,664,723	2,768,675	3,085,120	316,445
162	CERTIFIED PARAPROFESSIONAL ONE TO ONE	172,030	186,531	193,850	7,319
163	INTERPRETER	31,768	60,997	50,000	(10,997)
165	SCHOOL COUNSELOR	956,829	966,826	1,068,831	102,005
170	NON INSTRUCTIONAL SUPPORT	11,435,339	11,406,949	11,829,913	422,964
171	OVERTIME	279,689	375,000	250,000	(125,000)
174	DAPE SPECIALIST	309,014	342,922	289,334	(53,588)
175	CULTURAL LAISON	56,566	17,500	163,000	145,500
176	SOCIAL WORKER INTERAGENCY	11,520	0	12,240	12,240
177	NON INSTRUCTIONAL SUPPORT SUBS	126,024	100,000	100,000	0
185	OTHER LICENSED SALARY PAYMENTS	3,741,679	3,855,577	4,374,567	518,990
186	OTHER NON LICENSED SALARY PAYMENTS	1,005,136	918,064	1,074,761	156,697
191	SEVERANCE	29,141	50,000	50,000	0
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	(178,311)	(175,000)	(175,000)	0
	TOTAL SALARIES AND WAGES	\$ 73,533,258	\$ 78,323,598	\$ 80,459,799	\$ 2,136,201
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$ 5,478,972	\$ 5,783,891	\$ 6,005,831	\$ 221,940
214	PERA	1,359,649	1,514,190	1,618,894	104,704
218	TRA	4,078,375	4,208,595	4,316,392	107,797
220	HEALTH INSURANCE	11,552,281	12,559,937	13,084,282	524,345
230	LIFE INSURANCE	238,563	190,396	174,569	(15,827)
235	DENTAL INSURANCE	1,116,993	1,113,918	1,128,002	14,084
240	LONG TERM DISABILITY INSURANCE	326,385	325,145	271,463	(53,682)
250	TSA / MN DEFER COMP PLAN	2,166,710	2,023,895	1,956,332	(67,563)
252	OPEB ARC	156,281	0	0	0
260	LEGAL	76,676	85,208	80,833	(4,375)
270	WORKERS COMPENSATION	929,011	1,115,855	1,025,474	(90,381)
280	UNEMPLOYMENT COMPENSATION	233,849	154,956	101,395	(53,561)
291	OPEB PAYG	583,617	0	0	0
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS	(42,545)	(25,000)	(25,000)	0
299	OTHER EMPLOYEE BENEFITS	1,470,499	1,500,000	1,500,000	0
	TOTAL EMPLOYEE BENEFITS	\$ 29,725,316	\$ 30,550,986	\$ 31,238,467	\$ 687,481

Independent School District 622

2017-2018 General Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	PURCHASED SERVICES				
303	FEDERAL SUBCONTRACTS <25000	\$ 79,704	\$ 49,025	\$ 29,700	\$ (19,325)
304	FEDERAL SUBCONTRACTS >25000	0	0	0	0
305	CONSULTING FEES	2,061,247	2,577,315	1,974,913	(602,402)
306	SPED LITIGATION COSTS	4,200	0	0	0
308	FEDERAL TUITION	1,496,517	2,200,000	2,100,000	(100,000)
315	REPAIRS & MAIN TECH	0	0	138,927	138,927
316	PURCHASED SERVICES JOINT POWERS AGENCIES	520	1,690	0	(1,690)
318	DATA PROCESSING & DATA ENTRY SERVICES	0	0	12,000	12,000
319	COMPUTER & TECHNOLOGY SERVICES	0	0	5,000	5,000
320	COMMUNICATION SERVICES	131,625	149,720	108,920	(40,800)
329	POSTAGE	71,518	80,536	57,957	(22,579)
330	ELECTRICITY	1,550,076	1,540,423	1,658,942	118,519
331	NATURAL GAS	345,115	595,350	595,350	0
332	WATER & SEWER	259,523	253,695	271,093	17,398
333	TRASH REMOVAL	107,093	92,804	110,100	17,296
334	SECURITY	1,329	4,362	7,050	2,688
340	INSURANCE	559,085	593,897	693,357	99,460
350	REPAIR & MAINTENANCE SERVICES	625,481	540,775	546,563	5,788
360	TRANSPORTATION	2,464,901	2,914,760	3,419,300	504,540
365	TRANSPORTATION CHARGEBACKS	(94,426)	179,645	191,312	11,667
366	TRAVEL AND CONVENTIONS	317,660	391,241	348,370	(42,871)
367	TRAVEL AND CONVENTIONS OUT OF STATE	0	250	250	0
368	TRAVEL OUT OF STATE FEDERAL REIMBURSE	10,346	11,100	7,500	(3,600)
369	STUDENT ENTRY FEES	34,572	54,003	62,150	8,147
370	OPERATING LEASES OR RENTALS	1,943,620	1,972,278	2,228,908	256,630
385	THIRD PARTY REIMBURSED SERVICES	0	150	0	(150)
390	TUITION OTHER MN SCHOOL DISTRICTS	4,569,012	4,000,000	4,005,000	5,000
391	TUITION OTHER MN SCHOOL DISTRICTS COST SHARING	13,535	57,985	6,982	(51,003)
392	TUITION OUT OF STATE SCHOOL DISTRICTS	15,160	0	500	500
393	TUITION SPED	204,498	388,000	395,000	7,000
394	TUITION OTHER MN AGENCIES	401,372	397,000	330,000	(67,000)
396	SHARED COSTS PAIRED DISTRICTS	871,125	915,000	915,000	0
397	SPED BENEFITS PURCHASED FROM OTHER SD'S	354,464	385,000	385,000	0
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS	(76,088)	4,123	27,645	23,522
	TOTAL PURCHASED SERVICES	\$ 18,322,784	\$ 20,350,127	\$ 20,632,789	\$ 282,662
	SUPPLIES AND MATERIALS				
401	SUPPLIES AND MATERIALS	\$ 952,063	\$ 1,032,350	\$ 904,350	\$ (128,000)
405	NON-INSTRUCTIONAL SOFTWARE LICENSING	0	0	4,661	4,661
406	INSTRUCTIONAL SOFTWARE LICENSING	0	0	0	0
410	CUSTODIAL SUPPLIES	121,299	153,558	153,558	0
420	REPAIR SUPPLIES	382,468	303,822	303,822	0
430	SUPPLIES AND MATERIALS INSTRUCTIONAL	421,364	516,676	494,674	(22,002)
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL	285,316	503,489	454,263	(49,226)
440	FUELS	405,765	508,300	508,400	100
455	NON-INSTRUCTIONAL TECH SUPPLIES	0	0	3,000	3,000
456	INSTRUCTIONAL TECH SUPPLIES	0	0	5,000	5,000
460	TEXTBOOKS	197,723	646,654	625,461	(21,193)
461	TESTS	34,250	39,000	39,000	0
465	NON-INSTRUCTIONAL TECH DEVICE	0	0	6,500	6,500
466	INSTRUCTURAL TECH DEVICE	0	0	0	0
470	MEDIA RESOURCES	32,753	48,153	106,490	58,337
490	FOOD PURCHASES	30,120	56,195	47,996	(8,199)
	TOTAL SUPPLIES AND MATERIALS	\$ 2,863,121	\$ 3,808,197	\$ 3,657,175	\$ (151,022)

Independent School District 622

2017-2018 General Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	CAPITAL EXPENDITURES				
505	CAPITALIZED NON-INSTRUCTIONAL SOFTWARE	\$ -	\$ -	\$ 80,339	\$ 80,339
510	SITE OR GROUNDS	11,642	15,300	15,300	0
520	BUILDINGS	828,968	6,902,735	6,269,917	(632,818)
530	EQUIPMENT	352,750	413,146	471,264	58,118
532	BUS EQUIPMENT	0	15,000	15,000	0
533	SPED EQUIPMENT DIRECT INST	1,954	0	0	0
535	CAPITAL LEASES	0	1,650,204	0	(1,650,204)
548	PUPIL TRANSPORTATION	309,129	600,000	600,000	0
555	CAPITALIZED NON-INSTRUCTIONAL TECH HDWR	876,701	892,151	713,778	(178,373)
556	CAPITALIZED INSTRUCTIONAL TECH HDWR	28,868	17,500	48,500	31,000
589	LEASE TRANSACTION	0	(1,650,204)	0	1,650,204
	TOTAL CAPITAL EXPENDITURES	\$ 2,410,012	\$ 8,855,832	\$ 8,214,098	\$ (641,734)
	DEBT SERVICE				
740	LOAN INTEREST	\$ 3,506	\$ 260,000	\$ 225,500	\$ (34,500)
790	DEBT MISCELLANEOUS EXPENSE	0	0	30,500	30,500
	TOTAL DEBT SERVICE EXPENDITURES	\$ 3,506	\$ 260,000	\$ 256,000	\$ (4,000)
820	DUES, MEMBERSHIPS, FEES	\$ 509,098	\$ 625,554	\$ 550,563	\$ (74,991)
896	MISCELLANEOUS EXPENSE	373,430	343,818	383,626	39,808
	TOTAL OTHER EXPENDITURES	\$ 882,528	\$ 969,372	\$ 934,189	\$ (35,183)
	TOTAL EXPENDITURES	\$ 127,740,525	\$ 143,118,112	\$ 145,392,517	\$ 2,274,405

Independent School District 622
2017-2018 General Fund
Proposed Budget Expenditure Detail by Object
Without Long-Term Facilities Maintenance

OBJECT	OBJECT DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
110	ADMINISTRATION/SUPERVISION	\$ 5,291,516	\$ 5,451,452	\$ 6,027,941	\$ 576,489
140	LICENSED CLASSROOM TEACHER	37,836,572	41,609,853	41,003,943	(605,910)
141	NON LICENSED CLASSROOM PERSONNEL	135,777	147,276	227,920	80,644
143	LICENSED INSTRUCTIONAL SUPPORT	2,345,040	2,529,020	3,026,516	497,496
144	NON LICENSED INSTRUCTIONAL SUPPORT	1,453,808	1,439,982	1,270,384	(169,598)
145	SUBSTITUTE TEACHER	1,172,219	1,260,989	1,345,836	84,847
146	SUBSTITUTE NON LICENSED CLASSROOM	241,824	169,648	294,957	125,309
150	PHYSICAL THERAPIST	58,978	59,065	73,612	14,547
151	OCCUPATIONAL THERAPIST	642,670	702,398	801,296	98,898
152	SPEECH THERAPIST	1,352,549	1,510,390	1,565,107	54,717
154	SCHOOL NURSE	139,675	3,200	1,000	(2,200)
155	LICENSED NURSING SERVICES	557,332	580,000	708,600	128,600
156	SOCIAL WORKER	1,100,503	1,255,683	955,948	(299,735)
157	SCHOOL PSYCHOLOGIST	563,648	660,253	705,623	45,370
161	CERTIFIED PARAPROFESSIONAL	2,664,723	2,768,675	3,085,120	316,445
162	CERTIFIED PARAPROFESSIONAL ONE TO ONE	172,030	186,531	193,850	7,319
163	INTERPRETER	31,768	60,997	50,000	(10,997)
165	SCHOOL COUNSELOR	956,829	966,826	1,068,831	102,005
170	NON INSTRUCTIONAL SUPPORT	11,435,339	11,144,949	11,515,613	370,664
171	OVERTIME	279,689	375,000	250,000	(125,000)
174	DAPE SPECIALIST	309,014	342,922	289,334	(53,588)
175	CULTURAL LAISON	56,566	17,500	163,000	145,500
176	SOCIAL WORKER INTERAGENCY	11,520	0	12,240	12,240
177	NON INSTRUCTIONAL SUPPORT SUBS	126,024	100,000	100,000	0
185	OTHER LICENSED SALARY PAYMENTS	3,741,679	3,855,577	4,374,567	518,990
186	OTHER NON LICENSED SALARY PAYMENTS	1,005,136	918,064	1,074,761	156,697
191	SEVERANCE	29,141	50,000	50,000	0
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	(178,311)	(175,000)	(175,000)	0
	TOTAL SALARIES AND WAGES	\$ 73,533,258	\$ 77,991,250	\$ 80,060,999	\$ 2,069,749
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$ 5,478,972	\$ 5,758,466	\$ 5,975,331	\$ 216,865
214	PERA	1,359,649	1,489,264	1,588,894	99,630
218	TRA	4,078,375	4,208,595	4,316,392	107,797
220	HEALTH INSURANCE	11,552,281	12,471,772	12,978,482	506,710
230	LIFE INSURANCE	238,563	189,980	174,069	(15,911)
235	DENTAL INSURANCE	1,116,993	1,106,595	1,119,202	12,607
240	LONG TERM DISABILITY INSURANCE	326,385	323,820	269,963	(53,857)
250	TSA / MN DEFER COMP PLAN	2,166,710	2,023,505	1,955,832	(67,673)
252	OPEB ARC	156,281	0	0	0
260	LEGAL	76,676	85,157	80,733	(4,424)
270	WORKERS COMPENSATION	929,011	1,096,224	1,001,974	(94,250)
280	UNEMPLOYMENT COMPENSATION	233,849	154,956	101,395	(53,561)
291	OPEB PAYG	583,617	0	0	0
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS	(42,545)	(25,000)	(25,000)	0
299	OTHER EMPLOYEE BENEFITS	1,470,499	1,500,000	1,500,000	0
	TOTAL EMPLOYEE BENEFITS	\$ 29,725,316	\$ 30,383,334	\$ 31,037,267	\$ 653,933

Independent School District 622

2017-2018 General Fund

Proposed Budget Expenditure Detail by Object

Without Long Term Facilities Maintenance

OBJECT	OBJECT DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	PURCHASED SERVICES				
303	FEDERAL SUBCONTRACTS <25000	\$ 79,704	\$ 49,025	\$ 29,700	\$ (19,325)
304	FEDERAL SUBCONTRACTS >25000	0	0	0	0
305	CONSULTING FEES	2,061,247	2,454,440	1,879,288	(575,152)
306	SPED LITIGATION COSTS	4,200	0	0	0
308	FEDERAL TUITION	1,496,517	2,200,000	2,100,000	(100,000)
315	REPAIRS & MAIN TECH	0	0	138,927	138,927
316	PURCHASED SERVICES JOINT POWERS AGENCIES	520	1,690	0	(1,690)
318	DATA PROCESSING & DATA ENTRY SERVICES	0	0	12,000	12,000
319	COMPUTER & TECHNOLOGY SERVICES	0	0	5,000	5,000
320	COMMUNICATION SERVICES	131,625	149,720	108,920	(40,800)
329	POSTAGE	71,518	80,536	57,957	(22,579)
330	ELECTRICITY	1,550,076	1,540,423	1,658,942	118,519
331	NATURAL GAS	345,115	595,350	595,350	0
332	WATER & SEWER	259,523	253,695	271,093	17,398
333	TRASH REMOVAL	107,093	92,804	110,100	17,296
334	SECURITY	1,329	4,362	7,050	2,688
340	INSURANCE	559,085	593,897	693,357	99,460
350	REPAIR & MAINTENANCE SERVICES	625,481	540,775	546,563	5,788
360	TRANSPORTATION	2,464,901	2,914,760	3,419,300	504,540
365	TRANSPORTATION CHARGEBACKS	(94,426)	179,645	191,312	11,667
366	TRAVEL AND CONVENTIONS	317,660	391,241	348,370	(42,871)
367	TRAVEL AND CONVENTIONS OUT OF STATE	0	250	250	0
368	TRAVEL OUT OF STATE FEDERAL REIMBURSE	10,346	11,100	7,500	(3,600)
369	STUDENT ENTRY FEES	34,572	54,003	62,150	8,147
370	OPERATING LEASES OR RENTALS	1,943,620	1,972,278	2,228,908	256,630
385	THIRD PARTY REIMBURSED SERVICES	0	150	0	(150)
390	TUITION OTHER MN SCHOOL DISTRICTS	4,569,012	4,000,000	4,005,000	5,000
391	TUITION OTHER MN SCHOOL DISTRICTS COST SHARING	13,535	6,982	6,982	0
392	TUITION OUT OF STATE SCHOOL DISTRICTS	15,160	0	500	500
393	TUITION SPED	204,498	388,000	395,000	7,000
394	TUITION OTHER MN AGENCIES	401,372	397,000	330,000	(67,000)
396	SHARED COSTS PAIRED DISTRICTS	871,125	915,000	915,000	0
397	SPED BENEFITS PURCHASED FROM OTHER SD'S	354,464	385,000	385,000	0
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS	(76,088)	4,123	27,645	23,522
	TOTAL PURCHASED SERVICES	\$ 18,322,784	\$ 20,176,249	\$ 20,537,164	\$ 360,915
	SUPPLIES AND MATERIALS				
401	SUPPLIES AND MATERIALS	\$ 952,063	\$ 1,032,350	\$ 904,350	\$ (128,000)
405	NON-INSTRUCTIONAL SOFTWARE LICENSING	0	0	4,661	4,661
406	INSTRUCTIONAL SOFTWARE LICENSING	0	0	0	0
410	CUSTODIAL SUPPLIES	121,299	153,558	153,558	0
420	REPAIR SUPPLIES	382,468	303,822	303,822	0
430	SUPPLIES AND MATERIALS INSTRUCTIONAL	421,364	516,676	494,674	(22,002)
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL	285,316	503,489	454,263	(49,226)
440	FUELS	405,765	508,300	508,400	100
455	NON-INSTRUCTIONAL TECH SUPPLIES	0	0	3,000	3,000
456	INSTRUCTIONAL TECH SUPPLIES	0	0	5,000	5,000
460	TEXTBOOKS	197,723	646,654	625,461	(21,193)
461	TESTS	34,250	39,000	39,000	0
465	NON-INSTRUCTIONAL TECH DEVICE	0	0	6,500	6,500
466	INSTRUCTURAL TECH DEVICE	0	0	0	0
470	MEDIA RESOURCES	32,753	48,153	106,490	58,337
490	FOOD PURCHASES	30,120	56,195	47,996	(8,199)
	TOTAL SUPPLIES AND MATERIALS	\$ 2,863,121	\$ 3,808,197	\$ 3,657,175	\$ (151,022)

Independent School District 622
2017-2018 General Fund
Proposed Budget Expenditure Detail by Object
Without Long Term Facilities Maintenance

OBJECT	OBJECT DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	CAPITAL EXPENDITURES				
505	CAPITALIZED NON-INSTRUCTIONAL SOFTWARE	\$ -	\$ -	\$ 80,339	\$ 80,339
510	SITE OR GROUNDS	11,642	15,300	15,300	0
520	BUILDINGS	828,968	575,200	825,200	250,000
530	EQUIPMENT	352,750	413,146	471,264	58,118
532	BUS EQUIPMENT	0	15,000	15,000	0
533	SPED EQUIPMENT DIRECT INST	1,954	0	0	0
535	CAPITAL LEASES	0	1,650,204	0	(1,650,204)
548	PUPIL TRANSPORTATION	309,129	600,000	600,000	0
555	CAPITALIZED NON-INSTRUCTIONAL TECH HDWR	876,701	892,151	713,778	(178,373)
556	CAPITALIZED INSTRUCTIONAL TECH HDWR	28,868	17,500	48,500	31,000
589	LEASE TRANSACTION	0	(1,650,204)	0	1,650,204
	TOTAL CAPITAL EXPENDITURES	\$ 2,410,012	\$ 2,528,297	\$ 2,769,381	\$ 241,084
	DEBT SERVICE				
740	LOAN INTEREST	\$ 3,506	\$ 260,000	\$ 225,500	\$ (34,500)
790	DEBT MISCELLANEOUS EXPENSE	0	0	30,500	30,500
	TOTAL DEBT SERVICE EXPENDITURES	\$ 3,506	\$ 260,000	\$ 256,000	\$ (4,000)
820	DUES, MEMBERSHIPS, FEES	\$ 509,098	\$ 625,554	\$ 550,563	\$ (74,991)
896	MISCELLANEOUS EXPENSE	373,430	343,818	383,626	39,808
	TOTAL OTHER EXPENDITURES	\$ 882,528	\$ 969,372	\$ 934,189	\$ (35,183)
	TOTAL EXPENDITURES LESS LONG-TERM FACILITIES	\$ 127,740,525	\$ 136,116,699	\$ 139,252,175	\$ 3,135,476

Independent School District 622

2017-2018 General Fund

Proposed Budget Expenditure Detail

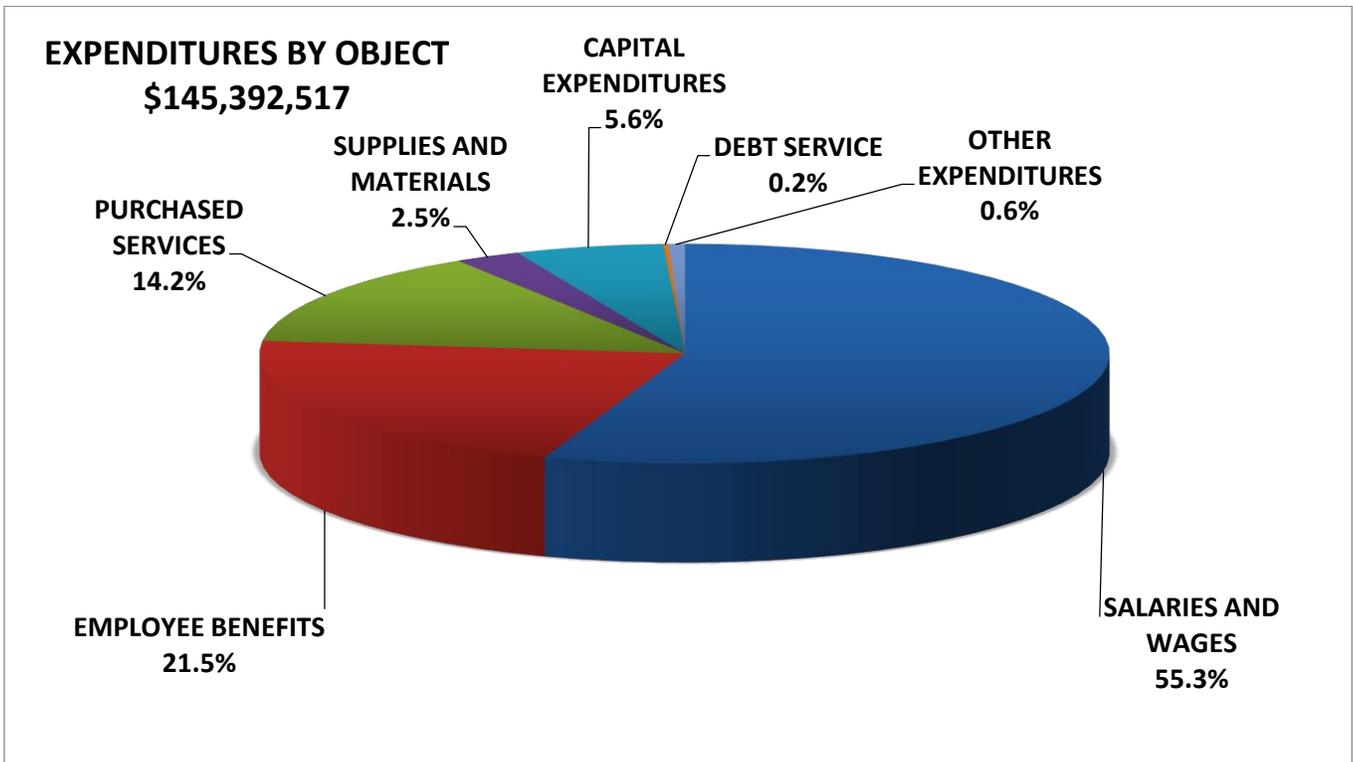
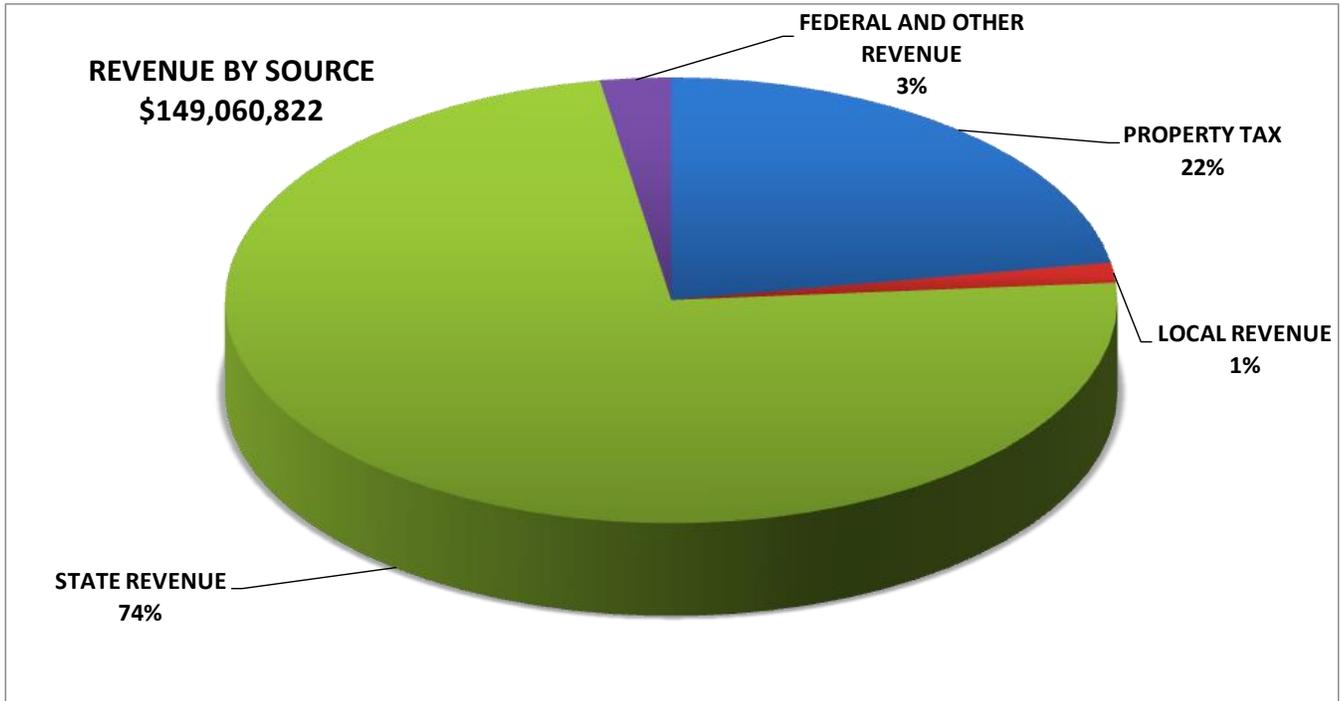
Long Term Facilities Maintenance

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
110	ADMINISTRATION/SUPERVISION	\$ 86,153	\$ 70,348	\$ 84,500	\$ 14,152
170	NON INSTRUCTIONAL SUPPORT	0	262,000	314,300	52,300
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	25,365	0	0	0
	TOTAL SALARIES AND WAGES	\$ 111,518	\$ 332,348	\$ 398,800	\$ 66,452
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$ 6,189	\$ 25,425	\$ 30,500	\$ 5,075
214	PERA	6,455	24,926	30,000	5,074
220	HEALTH INSURANCE	11,308	88,165	105,800	17,635
230	LIFE INSURANCE	320	416	500	84
235	DENTAL INSURANCE	1,004	7,323	8,800	1,477
240	LONG TERM DISABILITY INSURANCE	226	1,325	1,500	175
250	TSA / MN DEFER COMP PLAN	755	390	500	110
260	LEGAL	0	51	100	49
270	WORKERS COMPENSATION	1,163	19,631	23,500	3,869
	TOTAL EMPLOYEE BENEFITS	\$ 27,421	\$ 167,652	\$ 201,200	\$ 33,548
	PURCHASED SERVICES				
305	CONSULTING FEES	\$ 163,513	\$ 122,875	\$ 95,625	\$ (27,250)
391	PAYMENTS TO OTHER MN SCHOOL DISTRICTS COST SHARING	51,003	51,003	0	(51,003)
	TOTAL PURCHASED SERVICES	\$ 214,515	\$ 173,878	\$ 95,625	\$ (78,253)
	CAPITAL EXPENDITURES				
520	BUILDINGS	\$ 4,700,005	\$ 6,327,535	\$ 5,444,717	\$ (882,818)
	TOTAL CAPITAL EXPENDITURES	\$ 4,700,005	\$ 6,327,535	\$ 5,444,717	\$ (882,818)
	TOTAL EXPENDITURES LONG-TERM FACILITIES MAINTENANCE	\$ 5,053,459	\$ 7,001,413	\$ 6,140,342	\$ (861,071)

FINANCE	FINANCE DESCRIPTION	2016-17 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	LTFM				
368	BUILDING ENVELOPE	\$ 93,543	\$ 265,565	\$ 84,745	\$ (180,820)
369	BUILDING HARDWARE	96,175	261,727	219,725	(42,002)
370	ELECTRICAL	325,793	293,585	327,250	33,665
379	INTERIOR SURFACES	177,480	289,315	591,115	301,800
380	MECHANICAL SYSTEMS	588,250	1,076,818	1,310,576	233,758
381	PLUMBING	311,116	399,047	850	(398,197)
382	PROFESSIONAL SERVICES	353,530	673,878	695,625	21,747
383	ROOF SYSTEMS	1,889,930	2,233,384	1,919,776	(313,608)
384	SITE PROJECTS	1,217,718	1,508,094	990,680	(517,414)
	TOTAL EXPENDITURES LONG-TERM FACILITIES MAINTENANCE	\$ 5,053,534	\$ 7,001,413	\$ 6,140,342	\$ (861,071)

Independent School District 622

2017-2018 General Fund Proposed Budget Graphs



Independent School District 622

2017-2018 General Fund Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE

