

# Independent School District 622

## Proposed Budget Community Education Fund 04



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

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, 2017

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

# Independent School District 622

## 2017-2018 Community Education Fund Proposed Budget Assumptions

- \$9,285,112 in total revenue, a 2.8% decrease.
- State aid revenue reflects 2016-17 levels.
- School-age care special needs levy adjustment of **\$(114,939)** is included in revenue.
- \$9,131,026 in total expenditures, a 5.5% increase.
- \$2,389,385 in fund balance, which is 26.17% of expenditures including non-public pupil aid.
  - Community Education 9.99%
  - Designated for School Age Care Levy Adjustment 5.28%
  - ECFE 5.06%
  - School Readiness 2.90%
  - Adult Basic Education 2.93%
- Fund Balances for targeted areas can only be spent in those designated areas.
- 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.
- Population based on current 2015 census data.

# Independent School District 622

## 2017-2018 Community Education Fund

### Proposed Budget Summary

	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
PROPERTY TAX	\$ 1,751,580	\$ 1,804,726	\$ 1,406,318	\$ (398,408)
LOCAL REVENUE	2,554,574	2,634,463	2,762,263	127,800
STATE REVENUE	4,127,224	4,816,338	4,859,544	43,206
FEDERAL AND OTHER REVENUE	349,331	299,903	256,987	(42,916)
<b>TOTAL REVENUE</b>	<b>\$ 8,782,709</b>	<b>\$ 9,555,430</b>	<b>\$ 9,285,112</b>	<b>\$ (270,318)</b>
<b>EXPENDITURES:</b>				
SALARIES AND WAGES	\$ 3,526,082	\$ 3,842,522	\$ 3,907,594	\$ 65,072
EMPLOYEE BENEFITS	1,165,752	1,328,403	1,356,168	27,765
PURCHASED SERVICES	2,657,001	3,061,964	3,116,303	54,339
SUPPLIES AND MATERIALS	413,351	548,198	549,568	1,370
CAPITAL EXPENDITURES	70,510	100,620	87,264	(13,356)
OTHER EXPENDITURES	64,099	103,529	114,129	10,600
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,896,795</b>	<b>\$ 8,985,236</b>	<b>\$ 9,131,026</b>	<b>\$ 145,790</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 885,914</b>	<b>\$ 570,194</b>	<b>\$ 154,086</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 779,191</b>	<b>\$ 1,665,105</b>	<b>\$ 2,235,299</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 1,665,105</b>	<b>\$ 2,235,299</b>	<b>\$ 2,389,385</b>	
<b>FUND BALANCES:</b>				<b>% EXPENSE</b>
NONSPENDABLE FOR PREPAID ITEMS	\$ 1,656	\$ 1,656	\$ 1,656	0.02%
COMMUNITY EDUCATION	\$ 775,203	\$ 802,274	\$ 909,740	9.96%
DESIGNATED FOR LEVY ADJUSTMENT	\$ -	\$ 434,908	\$ 482,196	5.28%
ECFE	\$ 388,688	\$ 388,688	\$ 462,193	5.06%
SCHOOL READINESS	\$ 230,474	\$ 230,474	\$ 264,518	2.90%
ADULT BASIC EDUCATION	\$ 267,861	\$ 267,861	\$ 267,859	2.93%
RESTRICTED	\$ 1,223	\$ 1,223	\$ 1,223	0.01%
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,665,105</b>	<b>\$ 2,127,084</b>	<b>\$ 2,389,385</b>	<b>26.17%</b>

# Independent School District 622

## 2017-2018 Community Education 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	LOCAL PROPERTY TAXES	\$ 1,498,773	\$ 1,804,726	\$ 1,406,318	\$ (398,408)
009	FISCAL DISPARITIES	252,807			0
020	PROPERTY TAX SHIFT				0
	<b>TOTAL PROPERTY TAX</b>	<b>\$1,751,580</b>	<b>\$1,804,726</b>	<b>\$1,406,318</b>	<b>(\$398,408)</b>
021	TUITION FROM OTHER SCHOOL DISTRICTS	\$ 3,942	\$ 3,443	\$ 3,443	\$ -
040	TUITION FROM PATRONS	136,500	248,311	248,311	0
050	FEES FROM PATRONS	2,193,553	2,183,109	2,305,109	122,000
092	INTEREST INCOME	9,634			0
093	RENT	80,351	91,000	88,000	(3,000)
096	DONATIONS	27,492	25,500	36,000	10,500
099	MISCELLANEOUS	103,102	83,100	81,400	(1,700)
	<b>TOTAL LOCAL REVENUE</b>	<b>\$ 2,554,574</b>	<b>\$ 2,634,463</b>	<b>\$ 2,762,263</b>	<b>\$ 127,800</b>
227	ABATEMENT AID	\$ 4,128	\$ 14,733	\$ 47,388	\$ 32,655
234	AGRICULTURAL MARKET VALUE	33			0
299	PROPERTY TAX SHIFT				0
300	STATE AID	3,469,037	4,135,799	4,156,350	20,551
301	NON PUBLIC AID	619,660	655,806	655,806	0
369	OTHER - STATE AGENCIES	10,000	10,000	0	(10,000)
370	OTHER - MDE REVENUE	24,366			0
	<b>TOTAL STATE REVENUE</b>	<b>\$ 4,127,224</b>	<b>\$ 4,816,338</b>	<b>\$ 4,859,544</b>	<b>\$ 43,206</b>
400	FEDERAL AID RECEIVED FROM MDE	\$ 305,066	\$ 256,903	\$ 256,903	\$ -
405	FEDERAL AID RECEIVED FROM OTHER AGENCIES				0
611	SPECIAL	44,265	43,000	84	(42,916)
	<b>TOTAL FEDERAL AND OTHER REVENUE</b>	<b>\$ 349,331</b>	<b>\$ 299,903</b>	<b>\$ 256,987</b>	<b>\$ (42,916)</b>
	<b>TOTAL REVENUE</b>	<b>\$ 8,782,709</b>	<b>\$ 9,555,430</b>	<b>\$ 9,285,112</b>	<b>\$ (270,318)</b>

# Independent School District 622

## 2017-2018 Community Education Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	<b>SALARIES AND WAGES</b>				
109	SUPERVISORS	\$ 299,743	\$ 288,811	\$ 301,365	\$ 12,554
110	ADMINISTRATION/SUPERVISION	128,332	127,500	127,500	0
111	ALL COORDINATORS/FACILITATORS	391,624	427,030	369,500	(57,530)
120	EC/SCHOOL READINESS/ABE ADMINISTRATION/SUPERVISION	207,031	229,733	229,313	(420)
140	LICENSED CLASSROOM TEACHER	154,622	131,553	129,705	(1,848)
141	NON LICENSED CLASSROOM PERSONNEL	485,117	725,781	726,996	1,215
144	NON LICENSED INSTRUCTIONAL SUPPORT	780,504	800,605	776,606	(23,999)
145	SUBSTITUTE TEACHER	41,270	64,303	61,303	(3,000)
146	SUBSTITUTE NON LICENSED CLASSROOM	72,461	109,350	99,000	(10,350)
154	MANAGEMENT ASSISTANT		2,200		(2,200)
155	LICENSED NURSING SERVICES	102,670	112,983	115,714	2,731
165	SCHOOL COUNSELOR	175,123	175,532	175,532	0
170	NON INSTRUCTIONAL SUPPORT	378,666	342,714	552,523	209,809
171	OVERTIME	8,969	18,055	15,285	(2,770)
172	PHYSICIAN EVAL			9,472	9,472
177	SUBSTITUTES	12,837	614	614	0
179	CUSTODIAL OVERTIME	75			0
185	OTHER LICENSED SALARY PAYMENTS	2,627	18,859	18,318	(541)
186	OTHER NON LICENSED SALARY PAYMENTS	167,420	210,820	131,133	(79,687)
191	SEVERANCE	3,591	10,000		(10,000)
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	113,400	46,079	67,715	21,636
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 3,526,082</b>	<b>\$ 3,842,522</b>	<b>\$ 3,907,594</b>	<b>\$ 65,072</b>
	<b>EMPLOYEE BENEFITS</b>				
210	FICA/MEDICARE	\$ 254,315	\$ 290,675	\$ 293,656	\$ 2,981
214	PERA	153,831	180,165	183,753	3,588
218	TRA	89,086	104,923	105,833	910
220	HEALTH INSURANCE	465,770	586,461	569,568	(16,893)
230	LIFE INSURANCE	7,935	8,282	9,076	794
235	DENTAL INSURANCE	38,478	52,360	50,974	(1,386)
240	LONG TERM DISABILITY INSURANCE	18,338	12,550	14,528	1,978
250	TSA / MN DEFER COMP PLAN	57,627	53,035	52,969	(66)
260	LEGAL	3,184	3,884	3,884	0
270	WORKERS COMPENSATION	29,879	29,777	67,042	37,265
280	UNEMPLOYMENT COMPENSATION	2,950	600	600	0
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS	19,991	5,691	4,285	(1,406)
299	OTHER EMPLOYEE BENEFITS	\$24,368			\$0
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 1,165,752</b>	<b>\$ 1,328,403</b>	<b>\$ 1,356,168</b>	<b>\$ 27,765</b>

# Independent School District 622

## 2017-2018 Community Education Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	<b>PURCHASED SERVICES</b>				
303	FEDERAL SUBCONTRACTS <25000	\$ 25,000	\$ 160,099	\$ 142,179	\$ (17,920)
304	FEDERAL SUBCONTRACTS >25000	107,252	14,318	14,318	0
305	CONSULTING FEES	116,575	240,699	218,030	(22,669)
316	PURCHASED SERVICES JOINT POWERS AGENCIES	40,000	50,536	50,536	0
317	VOLUNTEER MILEAGE	940	1,240	1,240	0
320	COMMUNICATION SERVICES	1,026	3,633	3,723	90
329	POSTAGE	11,548	14,480	16,635	2,155
340	INSURANCE	447	400	400	0
350	REPAIR & MAINTENANCE SERVICES	85	1,729	1,729	0
355	FOREIGN LANGUAGE INTERPRETER SERVICES		100		(100)
360	TRANSPORTATION	338	12,775	12,770	(5)
365	TRANSPORTATION CHARGEBACKS	58,036	137,964	266,538	128,574
366	TRAVEL AND CONVENTIONS	22,416	39,533	42,447	2,914
367	TRAVEL AND CONVENTIONS OUT OF STATE	50	1,200	1,200	0
369	STUDENT ENTRY FEES	23,062	33,950	34,200	250
370	OPERATING LEASES OR RENTALS	22,187	22,800	25,500	2,700
383	PRINTING	19,970	24,225	25,775	1,550
385	THIRD PARTY SERVICES		100	100	0
390	TUITION OTHER MN SCHOOL DISTRICTS	1,999,650	2,025,574	2,025,574	0
394	TUITION OTHER MN AGENCIES	139,395	187,159	187,159	0
395	SHARED COSTS PAIRED DISTRICTS				0
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS	69,024	89,450	46,250	(43,200)
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 2,657,001</b>	<b>\$ 3,061,964</b>	<b>\$ 3,116,303</b>	<b>\$ 54,339</b>
	<b>SUPPLIES AND MATERIALS</b>				
401	SUPPLIES AND MATERIALS	\$ 27,484	\$ 92,127	\$ 83,148	\$ (8,979)
430	SUPPLIES AND MATERIALS INSTRUCTIONAL	72,654	155,000	164,849	9,849
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL	82,488			0
460	TEXTBOOKS	87,053	182,191	182,191	0
461	TESTS	12,888			0
490	FOOD PURCHASES	130,784	118,880	119,380	500
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 413,351</b>	<b>\$ 548,198</b>	<b>\$ 549,568</b>	<b>\$ 1,370</b>
	<b>CAPITAL EXPENDITURES</b>				
530	OTHER EQUIPMENT PURCHASED	\$ 19,354	\$ 17,920	\$ 37,720	\$ 19,800
555	TECHNOLOGY EQUIPMENT AND SOFTWARE	51,156	82,700	49,544	(33,156)
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 70,510</b>	<b>\$ 100,620</b>	<b>\$ 87,264</b>	<b>\$ (13,356)</b>
	<b>OTHER EXPENDITURES</b>				
810	JUDGEMENTS	\$ -	\$ -	\$ -	\$ -
820	DUES, MEMBERSHIPS, FEES	64,099	72,300	72,900	600
895	FEDERAL/NON PUBLIC INDIRECT COST		31,229	31,229	0
898	MISCELLANEOUS EXPENSE			10,000	10,000
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$64,099</b>	<b>\$103,529</b>	<b>\$114,129</b>	<b>\$10,600</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 7,896,795</b>	<b>\$ 8,985,236</b>	<b>\$ 9,131,026</b>	<b>\$ 145,790</b>

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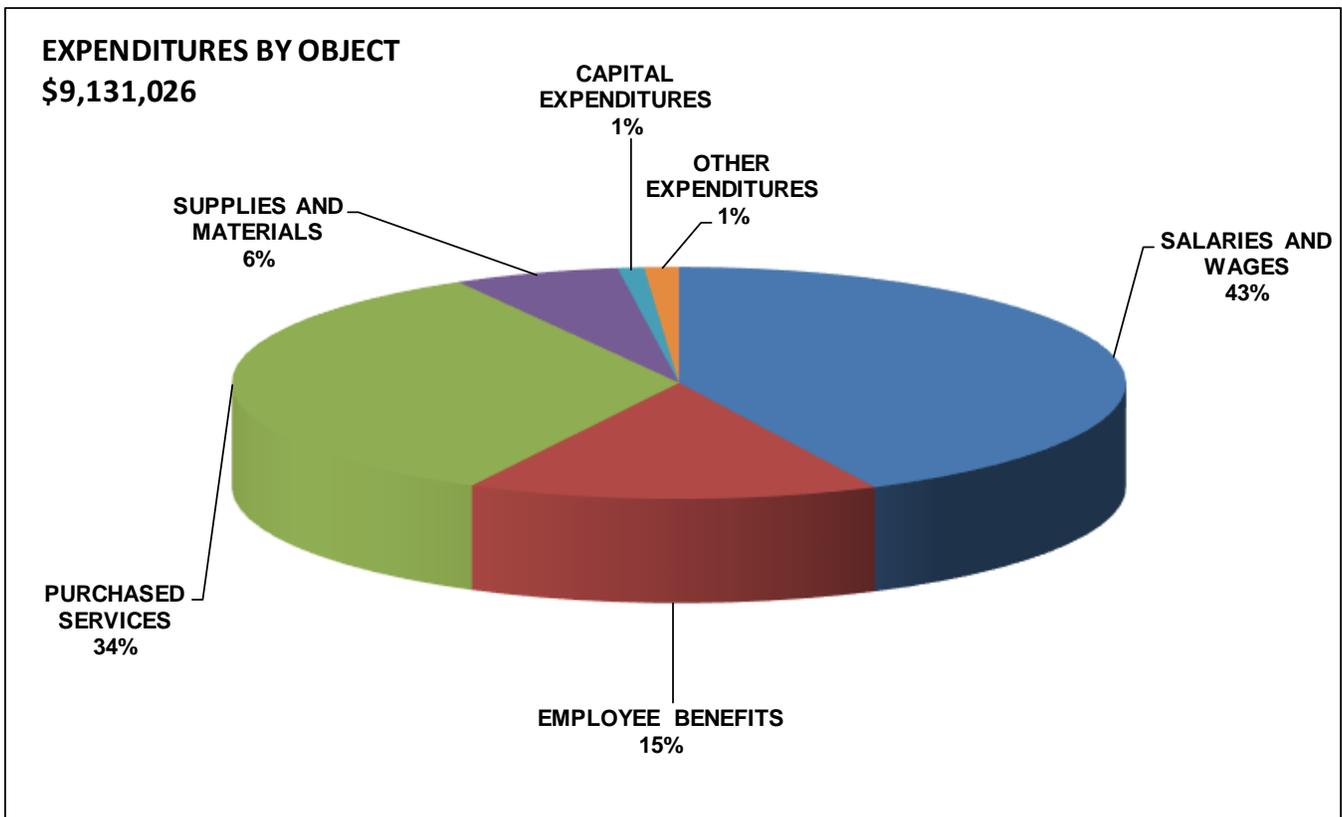
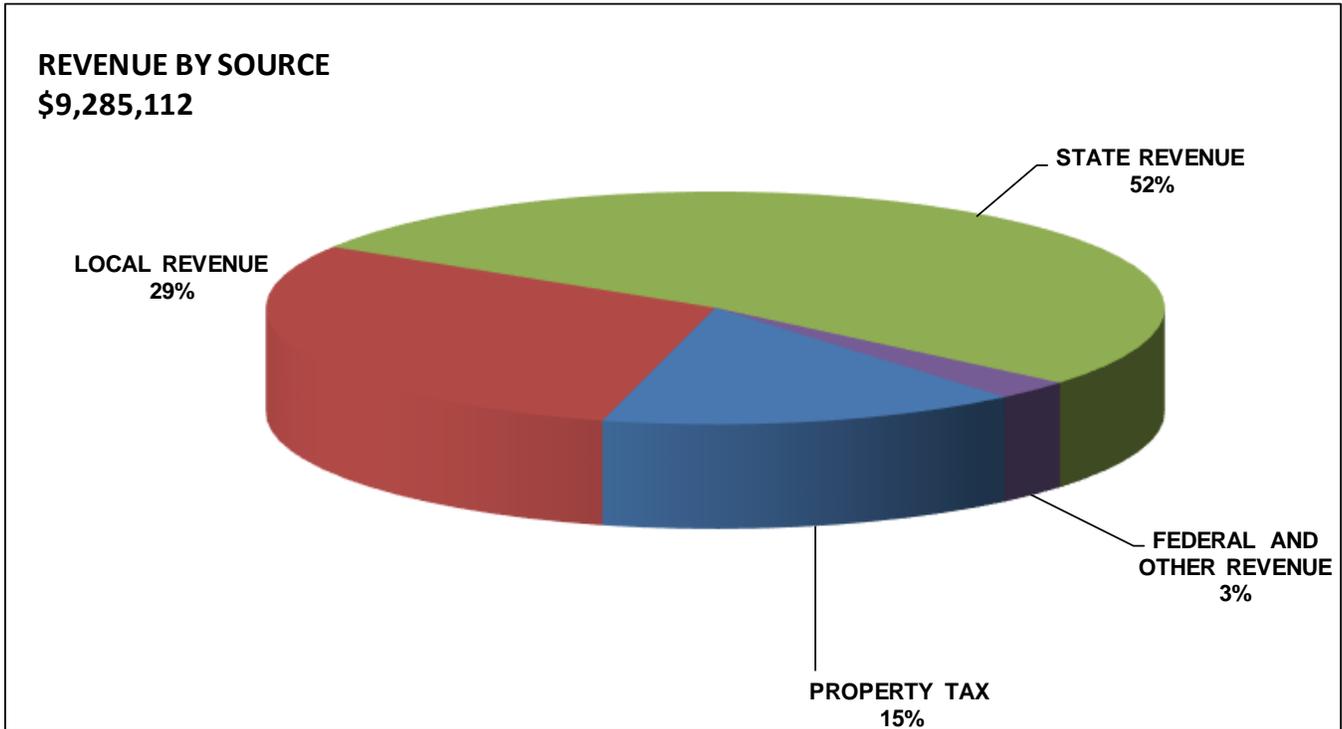
## 2017-2018 Community Education Fund

### Proposed Budget Detail by Program

PROGRAM	REVENUE SOURCE DESCRIPTION	2015-16 FY ACTUAL	2016-17 REVISED BUDGET	2017-18 PROPOSED BUDGET	CHANGE
	<b>REVENUE BY PROGRAM:</b>				
505	GENERAL COMMUNITY EDUCATION	\$ 729,793	\$ 781,254	\$ 555,252	\$ (226,002)
510	ADULTS WITH DISABILITIES	71,689	73,933	71,018	(2,915)
520	ADULT BASIC EDUCATION	3,105,760	3,545,627	3,565,627	20,000
570	SCHOOL AGE CARE	2,301,210	2,200,000	2,050,000	(150,000)
580	EARLY CHILDHOOD AND FAMILY EDUCATION	604,148	617,987	640,167	22,180
581	PRE-KINDERGARTEN	136,740	248,311	248,311	0
582	SCHOOL READINESS	613,598	724,792	774,792	50,000
583	PRE-SCHOOL SCREENING	41,635	41,000	41,000	0
585	YOUTH ENRICHMENT	194,355	295,706	315,706	20,000
590	COMMUNITY RESOURCES/VOLUNTEERS	364,121	371,014	367,433	(3,581)
593	OTHER COMMUNITY PROGRAMS	619,660	655,806	655,806	0
	<b>TOTAL REVENUE</b>	<b>\$ 8,782,709</b>	<b>\$ 9,555,430</b>	<b>\$ 9,285,112</b>	<b>\$ (270,318)</b>
	<b>EXPENDITURES BY PROGRAM:</b>				
505	GENERAL COMMUNITY EDUCATION	\$ 494,063	\$ 551,551	\$ 520,047	\$ (31,504)
510	ADULTS WITH DISABILITIES	71,689	73,933	71,018	(2,915)
520	ADULT BASIC EDUCATION	3,101,543	3,545,628	3,565,628	20,000
570	SCHOOL AGE CARE	1,947,455	1,976,491	1,942,218	(34,273)
580	EARLY CHILDHOOD AND FAMILY EDUCATION	526,348	577,348	607,301	29,953
581	PRE-KINDERGARTEN	136,499	248,311	248,311	0
582	SCHOOL READINESS	417,240	657,215	808,325	151,110
583	PRE-SCHOOL SCREENING	40,411	41,000	41,000	0
585	YOUTH ENRICHMENT	177,750	286,940	303,940	17,000
590	COMMUNITY RESOURCES/VOLUNTEERS	373,570	371,014	367,433	(3,581)
593	OTHER COMMUNITY PROGRAMS	202,279	213,084	213,084	0
710	COUNSELING/GUIDANCE	274,310	296,778	296,778	0
720	HEALTH SERVICES	133,637	145,943	145,943	0
	<b>TOTAL EXPENDITURES</b>	<b>\$ 7,896,794</b>	<b>\$ 8,985,236</b>	<b>\$ 9,131,026</b>	<b>\$ 145,790</b>

# Independent School District 622

## 2017-2018 Community Education Proposed Budget Graphs



# Independent School District 622

## 2017-2018 Community Education Proposed Budget Graphs

### REVENUES, EXPENDITURES, FUND BALANCE

