

Independent School District 622

Proposed Budget Community Education Fund 04



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

Ready for tomorrow

Fiscal Year 2018 - 2019

Covering the period from July 1, 2018 to June 30, 2019

Prepared by

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June 2018

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

Independent School District 622

2018-2019 Community Education Fund

Proposed Budget Assumptions

- \$9,415,632 in total revenue, a .43% decrease.
- State aid revenue reflects 2017-18 levels.
- School-age care special needs levy adjustment of **\$(141,761)** is included in revenue.
- \$9,700,405 in total expenditures, a 4.1% increase.
- \$2,771,094 in fund balance, which is 28.57% of expenditures including non-public pupil aid.
 - This fund balance includes \$538,606 designated for school age care levy adjustments.
- Fund Balances for targeted areas can only be spent in those designated areas.
- Salaries have been adjusted to reflect settled contracts, retirements, step movement and any contractual obligations according to PELRA.
- Population based on 2015 census data.

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2018-2019 Community Education Fund

Proposed Budget Summary

	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
REVENUE:				
PROPERTY TAX	\$ 1,751,874	\$ 1,406,318	\$ 1,234,881	\$ (171,437)
LOCAL REVENUE	2,992,677	2,641,140	2,648,813	7,673
STATE REVENUE	4,817,201	5,048,268	5,164,148	115,880
FEDERAL AND OTHER REVENUE	391,012	360,299	367,790	7,491
TOTAL REVENUE	\$ 9,952,765	\$ 9,456,025	\$ 9,415,632	\$ (40,393)
EXPENDITURES:				
SALARIES AND WAGES	\$ 3,643,342	\$ 3,769,554	\$ 4,253,616	\$ 484,062
EMPLOYEE BENEFITS	1,178,655	1,302,218	1,461,299	159,081
PURCHASED SERVICES	3,306,343	3,426,692	3,254,327	(172,365)
SUPPLIES AND MATERIALS	413,810	598,489	593,743	(4,746)
CAPITAL EXPENDITURES	73,110	112,411	64,802	(47,609)
OTHER EXPENDITURES	84,327	109,077	72,618	(36,459)
TOTAL EXPENDITURES	\$ 8,699,587	\$ 9,318,441	\$ 9,700,405	\$ 381,964
REVENUES OVER (UNDER) EXPENDITURES	\$ 1,253,178	\$ 137,584	\$ (284,773)	
BEGINNING FUND BALANCE	\$ 1,665,105	\$ 2,918,283	\$ 3,055,867	
ENDING FUND BALANCE	\$ 2,918,283	\$ 3,055,867	\$ 2,771,094	
FUND BALANCES:				% EXPENSE
NONSPENDABLE FOR PREPAID ITEMS	\$ 798	\$ 798	\$ 798	0.01%
COMMUNITY EDUCATION	\$ 1,254,561	\$ 1,345,120	\$ 1,143,865	11.79%
DESIGNATED FOR LEVY ADJUSTMENT	\$ 434,908	\$ 482,196	\$ 538,606	5.55%
ECFE	\$ 476,966	\$ 543,437	\$ 464,970	4.79%
SCHOOL READINESS	\$ 381,924	\$ 316,413	\$ 254,952	2.63%
ADULT BASIC EDUCATION	\$ 367,903	\$ 367,903	\$ 367,903	3.79%
RESTRICTED	\$ 1,223	\$ -	\$ -	0.00%
TOTAL FUND BALANCE	\$ 2,918,283	\$ 3,055,867	\$ 2,771,094	28.57%

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Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
001	LOCAL PROPERTY TAXES	\$ 1,503,753	\$ 1,406,318	\$ 1,234,881	\$ (171,437)
009	FISCAL DISPARITIES	248,121	0	0	0
	TOTAL PROPERTY TAX	\$ 1,751,874	\$ 1,406,318	\$ 1,234,881	\$ (171,437)
021	TUITION FROM OTHER SCHOOL DISTRICTS	\$ 3,583	\$ 3,443	\$ 3,443	\$ -
040	TUITION FROM PATRONS	251,301	260,511	252,311	(8,200)
050	FEES FROM PATRONS	2,544,248	2,243,686	2,251,559	7,873
092	INTEREST INCOME	18,716	0	0	0
093	RENT	69,056	78,000	78,000	0
096	DONATIONS	24,211	39,000	45,000	6,000
099	MISCELLANEOUS	81,562	16,500	18,500	2,000
	TOTAL LOCAL REVENUE	\$ 2,992,677	\$ 2,641,140	\$ 2,648,813	\$ 7,673
227	ABATEMENT AID	\$ 4,634	\$ 47,388	\$ 47,388	\$ -
234	AGRICULTURAL MARKET VALUE	44	0	0	0
300	STATE AID	4,138,178	4,299,963	4,415,685	115,722
301	NON PUBLIC AID	653,391	700,917	701,075	158
369	OTHER - STATE AGENCIES	10,000	0	0	0
397	TRA AND PERA SPECIAL FUNDING REVENUE	10,954	0	0	0
	TOTAL STATE REVENUE	\$ 4,817,201	\$ 5,048,268	\$ 5,164,148	\$ 115,880
400	FEDERAL AID RECEIVED FROM MDE	\$ 344,848	\$ 258,213	\$ 258,213	\$ -
611	SPECIAL	46,164	102,086	109,577	7,491
	TOTAL FEDERAL AND OTHER REVENUE	\$ 391,012	\$ 360,299	\$ 367,790	\$ 7,491
	TOTAL REVENUE	\$ 9,952,764.52	\$ 9,456,025	\$ 9,415,632	\$ (40,393)

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Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
109	SUPERVISORS	\$ 318,203	\$ 335,668	\$ 389,060	\$ 53,392
110	ADMINISTRATION/SUPERVISION	129,323	127,500	137,113	9,613
111	ALL COORDINATORS/FACILITATORS	407,513	369,673	384,501	14,828
120	EC/SCHOOL READINESS/ABE ADMINISTRATION/SUPERVISION	237,988	223,313	239,234	15,921
140	LICENSED CLASSROOM TEACHER	130,666	89,918	216,660	126,742
141	NON LICENSED CLASSROOM PERSONNEL	615,167	555,541	723,213	167,672
143	LICENSED INSTRUCTIONAL SUPPORT PERSONNEL	0	35,250	36,308	1,058
144	NON LICENSED INSTRUCTIONAL SUPPORT	713,521	764,469	782,548	18,079
145	SUBSTITUTE TEACHER	59,765	33,303	37,000	3,697
146	SUBSTITUTE NON LICENSED CLASSROOM	68,710	98,000	64,600	(33,400)
154	MANAGEMENT ASSISTANT	49	0	0	0
155	LICENSED NURSING SERVICES	106,034	121,740	121,858	118
165	SCHOOL COUNSELOR	178,988	184,062	184,062	0
170	NON INSTRUCTIONAL SUPPORT	363,299	536,934	623,597	86,663
171	OVERTIME	12,630	14,740	15,610	870
175	CULTURAL LIASON	453	15,488	16,131	643
177	SUBSTITUTES	1,900	614	614	0
185	OTHER LICENSED SALARY PAYMENTS	8,322	19,708	56,637	36,929
186	OTHER NON LICENSED SALARY PAYMENTS	193,998	135,829	117,066	(18,763)
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	96,813	107,804	107,804	0
	TOTAL SALARIES AND WAGES	\$ 3,643,342	\$ 3,769,554	\$ 4,253,616	\$ 484,062
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$ 264,732	\$ 282,366	\$ 318,153	\$ 35,787
214	PERA	152,978	182,374	191,924	9,550
218	TRA	100,541	96,341	121,837	25,496
220	HEALTH INSURANCE	524,875	566,447	628,749	62,302
230	LIFE INSURANCE	8,636	9,053	11,379	2,326
235	DENTAL INSURANCE	44,185	50,077	54,899	4,822
240	LONG TERM DISABILITY INSURANCE	8,587	14,561	15,729	1,168
250	TSA / MN DEFER COMP PLAN	37,015	54,810	57,268	2,458
260	LEGAL	3,534	3,717	4,142	425
270	WORKERS COMPENSATION	28,043	37,587	52,334	14,747
280	UNEMPLOYMENT COMPENSATION	377	600	600	0
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS	5,152	4,285	4,285	0
	TOTAL EMPLOYEE BENEFITS	\$ 1,178,655	\$ 1,302,218	\$ 1,461,299	\$ 159,081

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Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	PURCHASED SERVICES				
303	FEDERAL SUBCONTRACTS <25000	\$ 116,956	\$ 138,934	\$ 138,934	\$ -
304	FEDERAL SUBCONTRACTS >25000	33,913	29,109	29,109	0
305	CONSULTING FEES	267,376	220,250	252,103	31,853
316	PURCHASED SERVICES JOINT POWERS AGENCIES	35,170	40,299	40,299	0
317	VOLUNTEER MILEAGE	1,203	1,240	1,000	(240)
320	COMMUNICATION SERVICES	1,054	1,883	1,883	0
329	POSTAGE	14,964	18,135	16,035	(2,100)
340	INSURANCE	389	400	400	0
350	REPAIR & MAINTENANCE SERVICES	754	6,127	6,127	0
360	TRANSPORTATION	221	12,770	12,600	(170)
365	TRANSPORTATION CHARGEBACKS	242,010	234,089	230,761	(3,328)
366	TRAVEL AND CONVENTIONS	31,396	38,188	40,470	2,282
367	TRAVEL AND CONVENTIONS OUT OF STATE	0	1,200	1,200	0
369	STUDENT ENTRY FEES	25,011	34,200	35,750	1,550
370	OPERATING LEASES OR RENTALS	25,657	31,450	2,808	(28,642)
383	PRINTING	22,768	25,275	29,500	4,225
385	THIRD PARTY SERVICES	0	100	0	(100)
390	TUITION OTHER MN SCHOOL DISTRICTS	2,235,718	2,292,920	2,084,658	(208,262)
394	TUITION OTHER MN AGENCIES	187,160	238,297	238,297	0
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS	64,623	61,826	92,393	30,567
	TOTAL PURCHASED SERVICES	\$ 3,306,343	\$ 3,426,692	\$ 3,254,327	\$ (172,365)
	SUPPLIES AND MATERIALS				
401	SUPPLIES AND MATERIALS	\$ 41,893	\$ 49,603	\$ 42,850	\$ (6,753)
405	NON-INSTRUCTIONAL SOFTWARE LICENSING AGREEMENTS	0	11,590	12,100	510
406	INSTRUCTIONAL SOFTWARE LICENSE AGREEMENTS	0	1,500	5,000	3,500
430	SUPPLIES AND MATERIALS INSTRUCTIONAL	83,995	210,589	171,691	(38,898)
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL	100,108	0	0	0
455	NON-INSTRUCTIONAL TECHNOLOGY SUPPLIES	0	2,500	2,500	0
460	TEXTBOOKS	65,389	192,966	192,819	(147)
461	TESTS	14,215	0	0	0
465	NON-INSTRUCTIONAL TECHNOLOGY DEVICES	0	25,135	51,086	25,951
490	FOOD PURCHASES	108,210	104,606	115,697	11,091
	TOTAL SUPPLIES AND MATERIALS	\$ 413,810	\$ 598,489	\$ 593,743	\$ (4,746)
	CAPITAL EXPENDITURES				
530	OTHER EQUIPMENT PURCHASED	\$ 7,529	\$ 85,367	\$ 64,802	\$ (20,565)
555	TECHNOLOGY EQUIPMENT AND SOFTWARE	65,581	27,044	0	(27,044)
	TOTAL CAPITAL EXPENDITURES	\$ 73,110	\$ 112,411	\$ 64,802	\$ (47,609)
	OTHER EXPENDITURES				
810	JUDGEMENTS	\$ -	\$ -	\$ -	\$ -
820	DUES, MEMBERSHIPS, FEES	73,373	65,700	68,860	3,160
891	TRA AND PERA SPECIAL FUNDING SITUATION PENSION EPXENS	10,954	0	0	0
895	FEDERAL/NON PUBLIC INDIRECT COST	0	33,377	3,758	(29,619)
898	MISCELLANEOUS EXPENSE	0	10,000	0	(10,000)
	TOTAL OTHER EXPENDITURES	\$ 84,327	\$ 109,077	\$ 72,618	\$ (36,459)
	TOTAL EXPENDITURES	\$ 8,699,587	\$ 9,318,441	\$ 9,700,405	\$ 381,964

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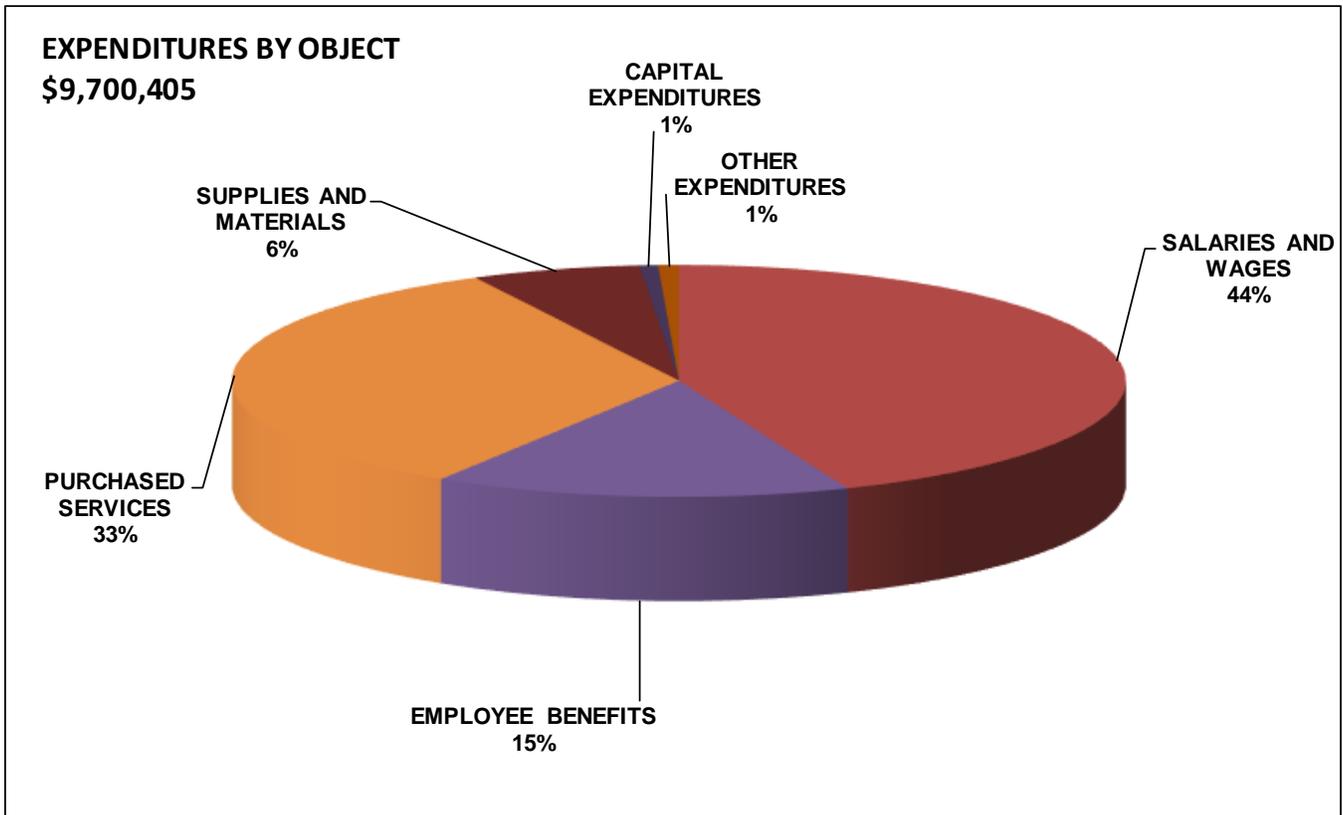
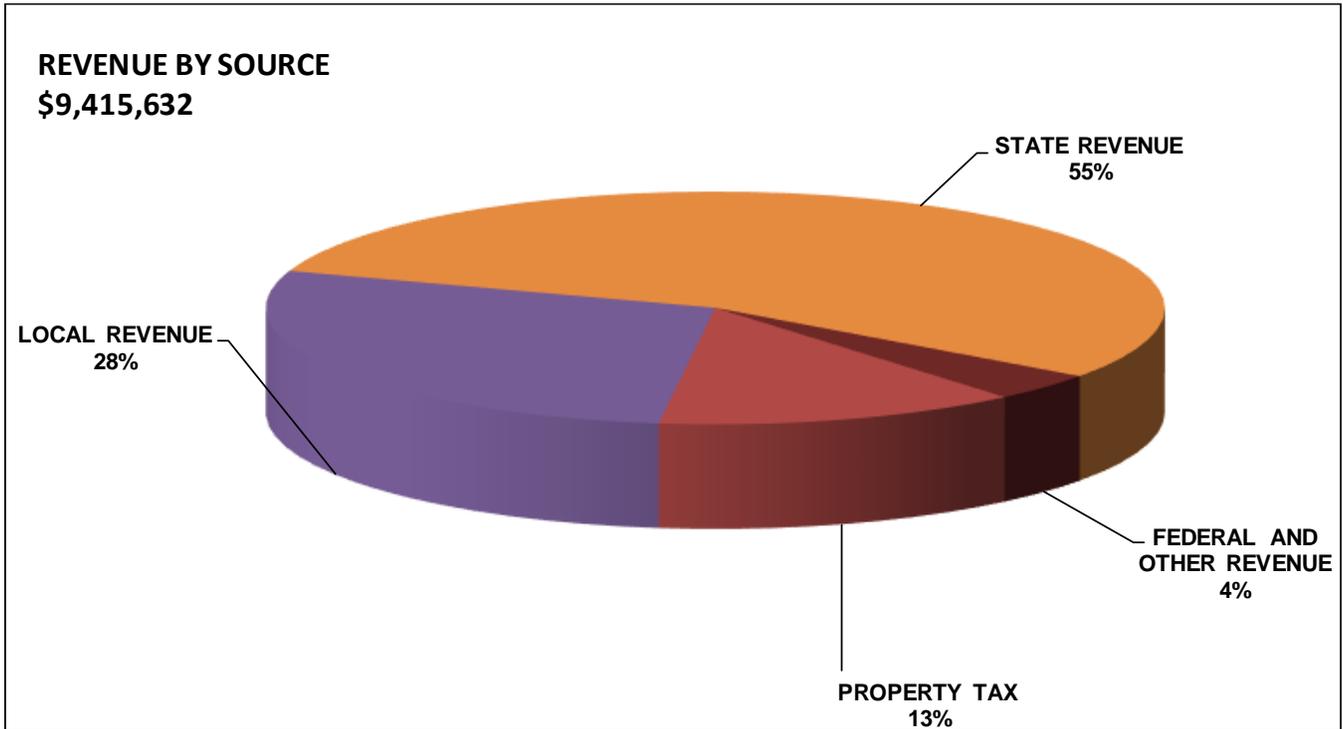
Proposed Budget Detail by Program

PROGRAM	REVENUE SOURCE DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	REVENUE BY PROGRAM:				
505	GENERAL COMMUNITY EDUCATION	\$ 710,296	\$ 562,324	\$ 486,899	\$ (75,425)
510	ADULTS WITH DISABILITIES	78,128	68,210	71,325	3,115
520	ADULT BASIC EDUCATION	3,684,092	3,725,773	3,725,773	0
570	SCHOOL AGE CARE	2,415,497	2,150,000	2,100,000	(50,000)
580	EARLY CHILDHOOD AND FAMILY EDUCATION	618,998	619,167	678,685	59,518
581	PRE-KINDERGARTEN	248,311	248,311	248,311	0
582	SCHOOL READINESS	827,511	686,992	686,327	(665)
583	PRE-SCHOOL SCREENING	47,899	45,777	45,777	0
585	YOUTH ENRICHMENT	305,765	294,283	310,656	16,373
590	COMMUNITY RESOURCES/VOLUNTEERS	351,921	354,271	360,804	6,533
593	OTHER COMMUNITY PROGRAMS	653,391	700,917	701,075	158
	TOTAL REVENUE	\$ 9,941,809	\$ 9,456,025	\$ 9,415,632	\$ (40,393)
	EXPENDITURES BY PROGRAM:				
505	GENERAL COMMUNITY EDUCATION	\$ 456,298	\$ 568,458	\$ 628,660	\$ 60,202
510	ADULTS WITH DISABILITIES	75,128	68,210	71,325	3,115
520	ADULT BASIC EDUCATION	3,584,050	3,725,773	3,725,773	0
570	SCHOOL AGE CARE	1,836,205	2,006,021	2,103,082	97,061
580	EARLY CHILDHOOD AND FAMILY EDUCATION	530,719	552,696	757,152	204,456
581	PRE-KINDERGARTEN	248,311	248,311	248,311	0
582	SCHOOL READINESS	676,062	752,503	747,788	(4,715)
583	PRE-SCHOOL SCREENING	47,899	47,000	45,777	(1,223)
585	YOUTH ENRICHMENT	239,604	294,283	310,657	16,374
590	COMMUNITY RESOURCES/VOLUNTEERS	351,921	354,271	360,804	6,533
593	OTHER COMMUNITY PROGRAMS	210,670	226,193	226,204	11
710	COUNSELING/GUIDANCE	296,778	318,952	318,951	(1)
720	HEALTH SERVICES	145,943	155,770	155,921	151
	TOTAL EXPENDITURES	\$ 8,699,588	\$ 9,318,441	\$ 9,700,405	\$ 381,964

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2018-2019 Community Education

Proposed Budget Graphs



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2018-2019 Community Education Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE

