

# Independent School District 622

## Proposed Budget General Fund Fund 01



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

## School Board

Michelle Yener, Chair  
Term Ends Dec. 31, 2018

Becky Neve, Treasurer  
Term Ends Dec. 31, 2020

Caleb Anderson, Director  
Term Ends Dec. 31, 2018

Steve Hunt, Director  
Term Ends Dec. 31, 2020

Nancy Livingston, Vice Chair  
Term Ends Dec. 31, 2020

Theresa Augé, Clerk  
Term Ends Dec. 31, 2020

Amy Coborn, Director  
Term Ends Dec. 31, 2018



Front row: Superintendent Christine Osorio, Nancy Livingston, Amy Coborn, Becky Neve  
Back row: Caleb Anderson, Theresa Augé, Michelle Yener, Steve Hunt

## Administration

Christine Osorio, Superintendent

Randy Anderson, Director of Business Services

Terri Johnson, Director of Community Education

Josh Anderson, Director of Communication & Technology Innovation

Troy Miller, Asst. Superintendent

Tricia Hughes, Director of Student Services

Peter Mau, Director of Teaching & Learning

Julie Coffey, Director of Human Resources

# Independent School District 622

## Introduction

Welcome to the North St. Paul-Maplewood-Oakdale School District - “We commit each day to develop and empower lifelong learners who thrive in diverse communities.”

With its mission in mind, District 622 provides life-long educational opportunities for residents of all ages.

Encompassing 42-square miles, District 622 includes all or portions of seven communities within the Twin Cities metropolitan area - North St. Paul, Maplewood, Oakdale, Lake Elmo, Landfall, Pine Springs and Woodbury.

Serving more than 81,000 residents, the District includes nine elementary schools (PK-5), three middle schools (6-8), two high schools (9-12), two early childhood education centers, a learning center, a transition program and a senior center. The District’s wide-variety of Community Education programs serve residents of all ages.

Residents of the North St. Paul-Maplewood-Oakdale School District community can be proud of the high-quality programs and services the District provides. From highly trained early-childhood professionals in our District 622 Preschool, to nationally recognized programs at the high school level, District 622 is always striving to be the best.

District 622 offers something for everyone, and staff members work hard to help each student find success.

Staff members work with families and teachers to choose the most appropriate school programs and settings. High Potential students are identified through parental input, teacher referral and standardized test scores. Student Services provides support for children with special needs. Extracurricular academic and athletic activities for students of all ages help enrich the educational experience.

For parents of secondary students, District 622 has implemented the Parent Portal system, which allows parents to access their student’s academic information online, from anywhere, at any time.

The efforts of a high-quality staff are visible in student success. District 622 students regularly receive national and state recognition for achievement in arts, academics, community service and athletics.

# Independent School District 622

## District 622 Strategic Plan

December 2016

### Core Values

#### We believe that:

- Strong communities are inclusive and value diversity.
- Trust and transparency are essential to healthy and enduring relationships.
- Continuous learning and service to others are imperative to individual and community progress.
- Individuals learn and thrive through connections in a safe, caring, and supportive environment.
- Every individual has incredible potential and equal intrinsic value.
- High expectations with appropriate supports result in growth.
- School, family, and community partnerships enhance and support learning.

### Our Mission

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

### Mission Outcomes

1. Each learner will use creativity, critical thinking, and intercultural competence to address real world challenges.
2. Each learner will develop and embrace their identity, strengths, interests, and self-advocacy skills to actively navigate their learning pathway.
3. All students are ready for Kindergarten.
4. All third grade students are proficient readers.
5. All eighth grade students are proficient mathematicians.
6. All students graduate from high school.
7. All students attain college and career readiness.
8. Close achievement gaps for all student groups.

### Strategies

1. We will engage our internal and external community to help us achieve our mission and mission outcomes.
2. We will develop and enhance community partnerships that support our mission and align with our core values.
3. We will develop and enhance programs and practices that ensure engagement of our diverse learners to achieve our mission outcomes.
4. We will build competitive 622 E-12 pathways that prepare all students for post-secondary.

# Independent School District 622

## 2018-2019 Preliminary Budget Overview

### Introduction

The preliminary budget is adopted by the Board of Education each June. The preliminary budget, which gives the District expenditure authority to begin the fiscal year, is built on anticipated enrollment projections and estimates of revenues. During the middle of the fiscal year, the Board will adopt a revised budget, which is updated based on the January 1 student enrollment and revised revenue estimates. Since the revised budget is based on January 1 enrollment and projected attendance of those students, the budget is still a projection. It is typically revised again during the spring, primarily to update federal program revenues, expenditures, and contract settlements that have occurred during the year.

Education finance can vary greatly due to many uncontrollable variables. Budgets are developed with several assumptions and projections. Historically, the actual revenues have been greater than projected revenues and actual expenditures are less than projected expenditures, leaving the District with additional funds in the fund balance. Because we want to put as much money as possible into the classroom and we are operating with a limited fund balance because of limited State funding, we are taking a micro-level approach to developing our budget. Budget assumptions and projections are being adjusted to reflect trend data, economic environments and cautious optimism.

### Budget Timeline

The school district's budget timeline reflects many overlapping processes. The general timeline is listed below.

#### Fall

- Board of Education approves preliminary property tax levy in September for next calendar year and next school year.
- Administration and audit firm complete District audit and financial report for the previous school year, and audit report is approved by the Board of Education.
- Administration completes preparation of the revised budget for the current school year.
- Board of education takes action on budget assumptions and timeline for the next school year.

#### Winter

- Board of Education approves the revised budget for current school year.
- Board of Education holds a truth-in-taxation hearing in December for the proposed property tax levy and certifies final property tax levy for the next school year.
- Administration completes preparation of preliminary budget for the next school year, including: compiling capital requests, completing a three-year general fund forecast and developing recommendations with the Superintendent's Cabinet.
- Administration prepares capital budget for next school year.
- Administration begins preparation of preliminary budget for next school year.

#### Spring

- Board of Education takes action on capital budget for the next school year.

#### Summer

- Board of Education reviews and approves preliminary budget by June 30 for the next school year.
- Administration submits proposed local property tax levy for the next calendar year to Minnesota Department of Education.
- Administration closes District's financial books and begins audit process for the previous school year.

# Independent School District 622

## 2018-2019 General Fund Proposed Budget Assumptions

- Enrollment projections have been updated to recognize trend and the increase in additional Voluntary PreK slots.
- Enrollment remains constant from the previous year projected at 10,550 ADM's.
- The general fund revenue includes the updated revenue of a 2% increase in the funding formula approved by the legislature.
- Compensatory revenue increase of \$300,000 for 2018-19.
- 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.
- Health insurance employer contribution projected no increase in 2018-19.
- 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 2.5% as per contract and an additional 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) "pay as you go" budget moved from the Fund 6 Construction Budget to the General Fund.
- Worker's Compensation Insurance increase in 2018-19 due to a Mod Rate increase.
- Projected Fund Balance target 5-7% is Board Policy - ultimate goal would be 10% (Restore Moody's Credit Rating).
- The 2018-19 budget is aligned to the strategic plan.

# Independent School District 622

## 2018-2019 General Fund Actual and Projected Enrollment Average Daily Membership (ADM'S)

ADM'S	Actual	Actual	Actual	Projected	Projected	Projected
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
ECSE	105.20	127.71	146.18	151.00	152.88	154.95
V-PreK	0.00	0.00	31.57	93.84	101.84	81.84
Handicap (K)	96.58	93.41	95.97	103.00	103.68	105.60
GRADE K	641.20	625.10	569.58	606.00	596.81	583.98
GRADE 1	762.35	744.84	692.81	667.15	707.06	698.50
GRADE 2	760.98	773.07	727.88	698.77	671.31	711.50
GRADE 3	766.91	777.79	760.39	754.77	713.35	685.82
GRADE 4	703.32	772.68	773.25	756.20	758.86	717.39
GRADE 5	764.43	705.90	755.85	775.14	757.62	760.91
GRADE 6	738.70	759.80	720.16	782.38	781.74	777.60
GRADE 7	783.11	766.91	791.47	744.62	808.59	794.78
GRADE 8	774.36	800.68	771.50	795.64	753.82	817.16
GRADE 9	897.04	855.10	899.74	864.79	883.62	843.75
GRADE 10	905.97	902.05	894.37	919.67	892.59	912.95
GRADE 11	946.12	897.06	886.29	891.59	905.96	887.42
GRADE 12	1,068.39	1,066.84	963.41	945.62	962.13	975.03
K - 12 ADM'S	10,609.46	10,541.23	10,302.67	10,305.35	10,297.14	10,272.41
		-0.64%	-2.26%	0.03%	-0.08%	-0.24%
VPREK - 12 ADM'S	10,714.66	10,668.94	10,480.42	10,550.19	10,551.85	10,509.20
		-0.43%	-1.77%	0.67%	0.02%	-0.40%
WEIGHTED ADM'S	11,789.66	11,726.67	11,521.78	11,582.57	11,593.20	11,555.42
		-0.53%	-1.75%	0.53%	0.09%	-0.33%

\*\*Enrollment projections have been updated to recognize trend.

# Independent School District 622

## 2018-2019 General Fund Proposed Budget Summary

	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
<b>REVENUE:</b>				
PROPERTY TAX	\$ 25,352,714	\$ 33,241,086	\$ 33,641,641	\$ 400,555
LOCAL REVENUE	3,216,873	3,494,113	2,109,950	(1,384,163)
STATE REVENUE	106,108,749	109,385,017	111,341,243	1,956,226
FEDERAL AND OTHER REVENUE	4,836,658	3,879,704	3,823,500	(56,204)
<b>TOTAL REVENUE</b>	<b>\$ 139,514,994</b>	<b>\$ 149,999,920</b>	<b>\$ 150,916,334</b>	<b>\$ 916,414</b>
<b>EXPENDITURES:</b>				
SALARIES AND WAGES	\$ 76,211,792	\$ 80,705,690	\$ 83,992,796	\$ 3,287,106
EMPLOYEE BENEFITS	28,727,339	29,863,126	30,587,949	724,823
PURCHASED SERVICES	17,447,233	20,258,500	21,235,235	976,735
SUPPLIES AND MATERIALS	3,595,520	3,754,397	4,381,945	627,548
CAPITAL EXPENDITURES	9,705,747	10,231,817	7,259,491	(2,972,326)
OTHER EXPENDITURES	1,258,244	1,434,190	1,337,572	(96,618)
<b>TOTAL EXPENDITURES</b>	<b>\$ 136,945,875</b>	<b>\$ 146,247,720</b>	<b>\$ 148,794,988</b>	<b>\$ 2,547,268</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,569,119</b>	<b>\$ 3,752,200</b>	<b>\$ 2,121,346</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 12,983,918</b>	<b>\$ 15,553,037</b>	<b>\$ 19,305,237</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 15,553,037</b>	<b>\$ 19,305,237</b>	<b>\$ 21,426,583</b>	
<b>FUND BALANCES:</b>				
NONSPENDABLE FOR PREPAIDS/INVENTORY	\$ 135,441	\$ 135,441	\$ 135,441	\$ -
RESTRICTED FOR HEALTH & SAFETY	186,567	80,871	(7,218)	\$ (88,089)
RESTRICTED FOR STAFF DEVELOPMENT	140,121	140,121	140,121	\$ -
RESTRICTED FOR OPERATING CAPITAL	5,185,581	6,340,550	5,464,426	\$ (876,124)
RESTRICTED FOR ACHIEVMENT AND INTEGRATIC	357,034	357,034	357,034	\$ -
RESTRICTED FOR MEDICAL ASSISTANCE	599,302	599,302	599,302	\$ -
RESTRICTED FOR SAFE SCHOOLS	615,334	433,330	292,779	\$ (140,551)
RESTRICTED FOR LONG-TERM FACILITIES	(511,954)	(681,315)	2,006,060	\$ 2,687,375
ASSIGNED FOR SUBSEQUENT YEAR'S BUDGET	0	0	0	\$ -
UNASSIGNED	8,845,611	11,899,905	12,438,639	538,734
<b>TOTAL FUND BALANCE</b>	<b>\$ 15,553,037</b>	<b>\$ 19,305,239</b>	<b>\$ 21,426,584</b>	<b>\$ 2,121,345</b>
<b>TOTAL FUND BALANCE %</b>	<b>11.4%</b>	<b>13.2%</b>	<b>14.4%</b>	
<b>UNASSIGNED FUND BALANCE %</b>	<b>6.5%</b>	<b>8.1%</b>	<b>8.4%</b>	

# Independent School District 622

## 2018-2019 General Fund

### Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
001	PROPERTY TAX LEVY	\$ 21,215,967	\$ 29,366,086	\$ 29,266,641	\$ (99,445)
004	REVENUES FROM MUNICIPALITIES	172,217	50,000	50,000	0
009	FISCAL DISPARITIES	3,531,928	3,500,000	4,000,000	500,000
010	COUNTY APPORTIONMENT	218,613	225,000	225,000	0
019	MISCELLANEOUS TAX REVENUES	213,989	100,000	100,000	0
	<b>TOTAL PROPERTY TAX</b>	<b>\$ 25,352,714</b>	<b>\$ 33,241,086</b>	<b>\$ 33,641,641</b>	<b>\$ 400,555</b>
021	TUITION FROM OTHER MN SD'S	\$ 452,270	\$ 180,000	\$ 180,000	\$ -
031	TUITION FROM OUT OF STATE SD'S	0	0	0	0
036	OUT OF STATE NON SCHOOL REVENUES	57,095	55,000	55,000	0
040	TUITION FROM PATRONS	20,786	0	0	0
050	FEES FROM PATRONS	343,622	335,700	330,700	(5,000)
060	ADMISSION/ACTIVITY REVENUE	130,174	128,850	113,850	(15,000)
071	MEDICAL ASSISTANCE THIRD PARTY BILLING	1,415,409	600,000	600,000	0
092	INTEREST INCOME	61,190	60,000	60,000	0
093	RENT SCHOOL FACILITY	429,290	566,000	566,000	0
094	RENT OTHER PROPERTY	29,476	25,000	25,000	0
095	JOINT POWERS REVENUE	46,433	44,000	0	(44,000)
096	DONATIONS	10,657	5,000	5,000	0
099	MISCELLANEOUS	220,471	1,494,563	174,400	(1,320,163)
	<b>TOTAL LOCAL REVENUE</b>	<b>\$ 3,216,873</b>	<b>\$ 3,494,113</b>	<b>\$ 2,109,950</b>	<b>\$ (1,384,163)</b>
201	ENDOWMENT FUND APPORTIONMENT	\$ 377,992	\$ 371,010	\$ 406,393	\$ 35,383
211	GENERAL EDUCATION AID	85,507,170	88,458,442	90,025,155	1,566,713
212	LITERACY INCENTIVE AID	513,084	400,000	524,880	124,880
213	SHARED TIME	40,684	32,000	32,000	0
227	ABATEMENT AID	101,456	35,000	35,000	0
234	AGRICULTURAL MARKET VALUE	372	0	0	0
300	STATE AID	3,757,254	3,763,565	3,867,815	104,250
360	SPECIAL EDUCATION AID	15,298,396	15,400,000	16,000,000	600,000
369	OTHER REVENUE STATE AGENCIES	0	400,000	0	(400,000)
370	OTHER MDE REVENUE	84,850	525,000	0	(525,000)
398	PERA & TRA SPECIAL FUNDING REVENUE	427,491	0	450,000	450,000
	<b>TOTAL STATE REVENUE</b>	<b>\$ 106,108,749</b>	<b>\$ 109,385,017</b>	<b>\$ 111,341,243</b>	<b>\$ 1,956,226</b>
400-401	FEDERAL AID & GRANT - TITLE I - DISADVANTAGED	\$ 1,488,430	\$ 1,250,000	\$ 1,250,000	\$ -
400-414	FEDERAL AID & GRANT - TITLE II - TCHR TRAINING	249,629	200,000	200,000	0
400-417	FEDERAL AID & GRANT - TITLE III - ELL	198,764	75,000	75,000	0
400-419	FEDERAL AID & GRANT - IDEA SPED 419	2,370,680	2,100,000	2,100,000	0
400-420	FEDERAL AID & GRANT - IDEA SPED 420	65,254	60,000	60,000	0
400-422	FEDERAL AID & GRANT - IDEA SPED 422	58,308	59,000	59,000	0
400-430	FEDERAL AID & GRANT - IDEA SPED 430	21,399	0	0	0
400-442	FEDERAL AID & GRANT - IDEA SPED 442	6,523	0	0	0
400-499	FEDERAL AID & GRANT - ALTERNATIVE TO SUSPENSION	22,169	0	0	0
400-868	FEDERAL AID & GRANT - TITLE X - HOMELESS	39,600	0	0	0
400-499	FEDERAL AID & GRANT - PERKINS VOCATIONAL	0	0	0	0
405-628	FEDERAL AID & GRANT - PERKINS VOCATIONAL	41,590	30,000	30,000	0
500-510	FEDERAL AID & GRANT - TITLE VII - INDIAN ASSISTANCE	49,325	105,204	49,000	(56,204)
621	RESALE INCOME	680	500	500	0
623	SALE OF PROPERTY	138,587	0	0	0
624	SALE OF EQUIPMENT	3,073	0	0	0
625	INSURANCE RECOVERY	82,647	0	0	0
	<b>TOTAL FEDERAL AND OTHER REVENUE</b>	<b>\$ 4,836,658</b>	<b>\$ 3,879,704</b>	<b>\$ 3,823,500</b>	<b>\$ (56,204)</b>
	<b>TOTAL REVENUE</b>	<b>\$ 139,514,994</b>	<b>\$ 149,999,920</b>	<b>\$ 150,916,334</b>	<b>\$ 916,414</b>

# Independent School District 622

## 2018-2019 General Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	<b>SALARIES AND WAGES</b>				
110	ADMINISTRATION/SUPERVISION	\$ 5,681,987	\$ 6,112,441	\$ 6,274,162	\$ 161,721
140	LICENSED CLASSROOM TEACHER	38,888,517	40,853,285	42,654,504	1,801,219
141	NON LICENSED CLASSROOM PERSONNEL	237,740	410,960	515,932	104,972
143	LICENSED INSTRUCTIONAL SUPPORT	2,768,961	3,205,700	3,583,607	377,907
144	NON LICENSED INSTRUCTIONAL SUPPORT	1,431,194	1,771,525	1,935,865	164,340
145	SUBSTITUTE TEACHER	1,302,275	540,404	468,140	(72,264)
146	SUBSTITUTE NON LICENSED CLASSROOM	279,430	89,390	28,599	(60,791)
150	PHYSICAL THERAPIST	72,118	73,612	87,469	13,857
151	OCCUPATIONAL THERAPIST	722,294	801,296	798,146	(3,150)
152	SPEECH THERAPIST	1,488,266	1,799,875	1,659,971	(139,904)
154	SCHOOL NURSE	0	1,000	0	(1,000)
155	LICENSED NURSING SERVICES	679,682	850,360	810,400	(39,960)
156	SOCIAL WORKER	917,855	955,948	1,006,846	50,898
157	SCHOOL PSYCHOLOGIST	656,378	705,623	688,320	(17,303)
161	CERTIFIED PARAPROFESSIONAL	2,939,882	3,250,275	3,435,276	185,001
162	CERTIFIED PARAPROFESSIONAL ONE TO ONE	178,993	193,850	200,754	6,904
163	INTERPRETER	42,657	50,000	50,000	0
165	SCHOOL COUNSELOR	1,020,389	1,068,831	1,106,795	37,964
170	NON INSTRUCTIONAL SUPPORT	11,526,289	11,829,913	12,473,159	643,246
171	OVERTIME	225,292	250,000	275,000	25,000
174	DAPE SPECIALIST	276,361	289,334	289,866	532
175	CULTURAL LAISON	121,578	163,000	233,433	70,433
176	SOCIAL WORKER INTERAGENCY	0	12,240	0	(12,240)
177	NON INSTRUCTIONAL SUPPORT SUBS	123,578	100,000	100,000	0
185	OTHER LICENSED SALARY PAYMENTS	3,777,031	4,374,567	4,172,196	(202,371)
186	OTHER NON LICENSED SALARY PAYMENTS	989,400	1,076,761	1,269,356	192,595
191	SEVERANCE	32,551	50,500	50,000	(500)
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	(168,906)	(175,000)	(175,000)	0
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 76,211,792</b>	<b>\$ 80,705,690</b>	<b>\$ 83,992,796</b>	<b>\$ 3,287,106</b>
	<b>EMPLOYEE BENEFITS</b>				
210	FICA/MEDICARE	\$ 5,680,270	\$ 6,032,521	\$ 6,309,459	\$ 276,938
214	PERA	1,406,406	1,622,930	1,690,183	67,253
218	TRA	4,214,113	4,336,984	4,473,316	136,332
220	HEALTH INSURANCE	12,282,493	13,147,239	12,361,160	(786,079)
230	LIFE INSURANCE	241,696	175,081	209,893	34,812
235	DENTAL INSURANCE	1,142,743	1,133,660	1,187,537	53,877
240	LONG TERM DISABILITY INSURANCE	305,988	272,158	289,680	17,522
250	TSA / MN DEFER COMP PLAN	1,617,837	1,957,832	1,877,988	(79,844)
260	LEGAL	78,973	81,266	84,014	2,748
270	WORKERS COMPENSATION	872,858	1,027,060	1,032,419	5,359
280	UNEMPLOYMENT COMPENSATION	57,664	101,395	97,300	(4,095)
291	OPEB PAYG	855,583	0	1,000,000	1,000,000
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS	(29,285)	(25,000)	(25,000)	0
299	OTHER EMPLOYEE BENEFITS	0	0	0	0
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 28,727,339</b>	<b>\$ 29,863,126</b>	<b>\$ 30,587,949</b>	<b>\$ 724,823</b>

# Independent School District 622

## 2018-2019 General Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	<b>PURCHASED SERVICES</b>				
303	FEDERAL SUBCONTRACTS <25000	\$ 69,256	\$ 61,242	\$ 121,495	\$ 60,253
305	CONSULTING FEES	2,404,017	3,265,178	3,671,645	406,467
315	REPAIRS & MAIN TECH	107,830	138,927	143,227	4,300
318	DATA PROCESSING & DATA ENTRY SERVICES	11,915	12,000	12,000	0
319	COMPUTER & TECHNOLOGY SERVICES	7,827	5,000	5,000	0
320	COMMUNICATION SERVICES	119,425	108,920	100,420	(8,500)
329	POSTAGE	74,061	57,957	54,748	(3,209)
330	ELECTRICITY	1,535,454	1,658,942	1,659,000	58
331	NATURAL GAS	383,370	595,350	595,350	0
332	WATER & SEWER	289,142	271,093	271,093	0
333	TRASH REMOVAL	120,714	110,100	111,100	1,000
334	SECURITY	7,300	7,050	7,050	0
340	INSURANCE	565,350	693,357	699,208	5,851
350	REPAIR & MAINTENANCE SERVICES	385,476	546,563	537,508	(9,055)
360	TRANSPORTATION	3,947,240	3,769,300	4,078,850	309,550
365	TRANSPORTATION CHARGEBACKS	(286,323)	191,312	(6,463)	(197,775)
366	TRAVEL AND CONVENTIONS	354,814	348,370	487,976	139,606
367	TRAVEL AND CONVENTIONS OUT OF STATE	0	250	250	0
368	TRAVEL OUT OF STATE FEDERAL REIMBURSE	9,381	7,500	7,642	142
369	STUDENT ENTRY FEES	58,718	62,150	55,903	(6,247)
370	OPERATING LEASES OR RENTALS	1,887,640	2,228,908	2,439,688	210,780
385	THIRD PARTY REIMBURSED SERVICES	0	0	250	250
389	STAFF TUITION AND OTHER REIMBURSEMENTS	6,150	0	0	0
390	TUITION OTHER MN SCHOOL DISTRICTS	3,518,704	4,005,000	4,009,353	4,353
391	TUITION OTHER MN SCHOOL DISTRICTS COST SHARING	57,983	60,886	6,982	(53,904)
392	TUITION OUT OF STATE SCHOOL DISTRICTS	8,317	500	15,000	14,500
393	TUITION SPED	214,314	395,000	420,000	25,000
394	TUITION OTHER MN AGENCIES	314,778	330,000	320,000	(10,000)
396	SHARED COSTS PAIRED DISTRICTS	944,981	915,000	975,000	60,000
397	SPED BENEFITS PURCHASED FROM OTHER SD'S	400,203	385,000	409,000	24,000
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS	(70,804)	27,645	26,960	(685)
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 17,447,233</b>	<b>\$ 20,258,500</b>	<b>\$ 21,235,235</b>	<b>\$ 976,735</b>
	<b>SUPPLIES AND MATERIALS</b>				
401	SUPPLIES AND MATERIALS	\$ 885,373	\$ 904,350	\$ 587,020	\$ (317,330)
405	NON-INSTRUCTIONAL SOFTWARE LICENSING	112,567	4,661	150,250	145,589
406	INSTRUCTIONAL SOFTWARE LICENSING	116,679	0	159,450	159,450
410	CUSTODIAL SUPPLIES	135,395	153,558	153,558	0
420	REPAIR SUPPLIES	412,813	303,822	603,822	300,000
430	SUPPLIES AND MATERIALS INSTRUCTIONAL	578,021	565,827	506,538	(59,289)
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL	264,125	454,263	611,533	157,270
440	FUELS	307,558	508,400	507,500	(900)
455	NON-INSTRUCTIONAL TECH SUPPLIES	6,916	3,000	4,600	1,600
456	INSTRUCTIONAL TECH SUPPLIES	18,549	5,000	15,000	10,000
460	TEXTBOOKS	473,786	651,530	902,701	251,171
461	TESTS	49,174	39,000	40,000	1,000
465	NON-INSTRUCTIONAL TECH DEVICE	50,131	6,500	16,591	10,091
466	INSTRUCTURAL TECH DEVICE	101,893	0	200	200
470	MEDIA RESOURCES	37,991	106,490	52,408	(54,082)
490	FOOD PURCHASES	44,549	47,996	70,774	22,778
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 3,595,520</b>	<b>\$ 3,754,397</b>	<b>\$ 4,381,945</b>	<b>\$ 627,548</b>

# Independent School District 622

## 2018-2019 General Fund

### Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	<b>CAPITAL EXPENDITURES</b>				
505	CAPITALIZED NON-INSTRUCTIONAL SOFTWARE	\$ 559	\$ 80,339	\$ -	\$ (80,339)
510	SITE OR GROUNDS	9,158	15,300	15,300	0
520	BUILDINGS	7,519,653	7,824,134	4,575,522	(3,248,612)
530	EQUIPMENT	471,416	475,919	520,772	44,853
532	BUS EQUIPMENT	0	15,000	15,000	0
535	CAPITAL LEASES	1,650,204	0	0	0
548	PUPIL TRANSPORTATION	642,283	600,000	650,000	50,000
555	CAPITALIZED NON-INSTRUCTIONAL TECH HDWR	807,025	916,625	1,219,597	302,972
556	CAPITALIZED INSTRUCTIONAL TECH HDWR	0	48,500	7,500	(41,000)
580	PRINCIPAL ON CAPITAL LEASE	220,555	225,500	230,500	5,000
581	INTEREST ON CAPITAL LEASE	35,098	30,500	25,300	(5,200)
589	LEASE TRANSACTION	(1,650,204)	0	0	0
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 9,705,747</b>	<b>\$ 10,231,817</b>	<b>\$ 7,259,491</b>	<b>\$ (2,972,326)</b>
820	DUES, MEMBERSHIPS, FEES	\$ 458,706	\$ 550,563	\$ 512,774	\$ (37,789)
891	TRA & PERA SPECIAL FUNDING	\$ 427,491	\$ 500,000	\$ 450,000	(50,000)
895	FEDERAL INDIRECT COSTS	0	0	2,132	2,132
896	MISCELLANEOUS EXPENSE	372,046	383,627	372,666	(10,961)
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 1,258,243</b>	<b>\$ 1,434,190</b>	<b>\$ 1,337,572</b>	<b>\$ (96,618)</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 136,945,874</b>	<b>\$ 146,247,720</b>	<b>\$ 148,794,988</b>	<b>\$ 2,547,268</b>

**Independent School District 622**  
**2018-2019 General Fund**  
**Proposed Budget Expenditure Detail by Object**  
**Without Long-Term Facilities Maintenance**

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	<b>SALARIES AND WAGES</b>				
110	ADMINISTRATION/SUPERVISION	\$ 5,562,902	\$ 5,877,941	\$ 6,042,746	\$ 164,805
140	LICENSED CLASSROOM TEACHER	38,888,517	40,853,285	42,654,504	1,801,219
141	NON LICENSED CLASSROOM PERSONNEL	237,740	410,960	515,932	104,972
143	LICENSED INSTRUCTIONAL SUPPORT	2,768,961	3,205,700	3,583,607	377,907
144	NON LICENSED INSTRUCTIONAL SUPPORT	1,431,194	1,771,525	1,935,865	164,340
145	SUBSTITUTE TEACHER	1,302,275	540,404	468,140	(72,264)
146	SUBSTITUTE NON LICENSED CLASSROOM	279,430	89,390	28,599	(60,791)
150	PHYSICAL THERAPIST	72,118	73,612	87,469	13,857
151	OCCUPATIONAL THERAPIST	722,294	801,296	798,146	(3,150)
152	SPEECH THERAPIST	1,488,266	1,799,875	1,659,971	(139,904)
154	SCHOOL NURSE	0	1,000	0	(1,000)
155	LICENSED NURSING SERVICES	679,682	850,360	810,400	(39,960)
156	SOCIAL WORKER	917,855	955,948	1,006,846	50,898
157	SCHOOL PSYCHOLOGIST	656,378	705,623	688,320	(17,303)
161	CERTIFIED PARAPROFESSIONAL	2,939,882	3,250,275	3,435,276	185,001
162	CERTIFIED PARAPROFESSIONAL ONE TO ONE	178,993	193,850	200,754	6,904
163	INTERPRETER	42,657	50,000	50,000	0
165	SCHOOL COUNSELOR	1,020,389	1,068,831	1,106,795	37,964
170	NON INSTRUCTIONAL SUPPORT	11,516,575	11,515,613	12,011,974	496,361
171	OVERTIME	225,292	250,000	275,000	25,000
174	DAPE SPECIALIST	276,361	289,334	289,866	532
175	CULTURAL LAISON	121,578	163,000	233,433	70,433
176	SOCIAL WORKER INTERAGENCY	0	12,240	0	(12,240)
177	NON INSTRUCTIONAL SUPPORT SUBS	123,578	100,000	100,000	0
185	OTHER LICENSED SALARY PAYMENTS	3,777,031	4,374,567	4,172,196	(202,371)
186	OTHER NON LICENSED SALARY PAYMENTS	989,400	1,076,761	1,269,356	192,595
191	SEVERANCE	32,551	50,500	50,000	(500)
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	(194,270)	(176,000)	(176,000)	0
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 76,057,628</b>	<b>\$ 80,155,890</b>	<b>\$ 83,299,195</b>	<b>\$ 3,143,305</b>
	<b>EMPLOYEE BENEFITS</b>				
210	FICA/MEDICARE	\$ 5,670,872	\$ 6,002,021	\$ 6,266,772	\$ 264,751
214	PERA	1,396,757	1,592,930	1,648,333	55,403
218	TRA	4,214,113	4,336,984	4,473,316	136,332
220	HEALTH INSURANCE	12,262,823	13,041,439	12,270,764	(770,675)
230	LIFE INSURANCE	241,022	174,581	208,387	33,806
235	DENTAL INSURANCE	1,141,039	1,124,860	1,179,008	54,148
240	LONG TERM DISABILITY INSURANCE	305,579	270,658	287,559	16,901
250	TSA / MN DEFER COMP PLAN	1,617,050	1,957,332	1,865,685	(91,647)
260	LEGAL	78,843	81,166	83,456	2,290
270	WORKERS COMPENSATION	871,336	1,003,560	1,024,971	21,411
280	UNEMPLOYMENT COMPENSATION	57,664	101,395	97,300	(4,095)
291	OPEB PAYG	855,583	0	1,000,000	1,000,000
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS	(29,285)	(25,000)	(25,000)	0
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 28,683,395</b>	<b>\$ 29,661,926</b>	<b>\$ 30,380,551</b>	<b>\$ 718,625</b>

# Independent School District 622

## 2018-2019 General Fund

### Proposed Budget Expenditure Detail by Object

#### Without Long Term Facilities Maintenance

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	<b>PURCHASED SERVICES</b>				
303	FEDERAL SUBCONTRACTS <25000	\$ 69,256	\$ 61,242	\$ 121,495	\$ 60,253
305	CONSULTING FEES	2,192,355	3,093,626	3,454,143	360,517
315	REPAIRS & MAIN TECH	107,830	138,927	143,227	4,300
318	DATA PROCESSING & DATA ENTRY SERVICES	11,915	12,000	12,000	0
319	COMPUTER & TECHNOLOGY SERVICES	7,827	5,000	5,000	0
320	COMMUNICATION SERVICES	119,425	108,920	100,420	(8,500)
329	POSTAGE	74,061	57,957	54,748	(3,209)
330	ELECTRICITY	1,535,454	1,658,942	1,659,000	58
331	NATURAL GAS	383,370	595,350	595,350	0
332	WATER & SEWER	289,142	271,093	271,093	0
333	TRASH REMOVAL	120,714	110,100	111,100	1,000
334	SECURITY	7,300	7,050	7,050	0
340	INSURANCE	565,350	693,357	699,208	5,851
350	REPAIR & MAINTENANCE SERVICES	385,476	546,563	537,508	(9,055)
360	TRANSPORTATION	3,947,240	3,769,300	4,078,850	309,550
365	TRANSPORTATION CHARGEBACKS	(286,323)	191,312	(6,463)	(197,775)
366	TRAVEL AND CONVENTIONS	354,814	348,370	487,976	139,606
367	TRAVEL AND CONVENTIONS OUT OF STATE	0	250	250	0
368	TRAVEL OUT OF STATE FEDERAL REIMBURSE	9,381	7,500	7,642	142
369	STUDENT ENTRY FEES	58,718	62,150	55,903	(6,247)
370	OPERATING LEASES OR RENTALS	1,887,640	2,228,908	2,439,688	210,780
385	THIRD PARTY REIMBURSED SERVICES	0	0	250	250
389	STAFF TUITION AND OTHER REIMBURSEMENTS	6,150	0	0	0
390	TUITION OTHER MN SCHOOL DISTRICTS	3,518,704	4,005,000	4,009,353	4,353
392	TUITION OUT OF STATE SCHOOL DISTRICTS	8,317	500	15,000	14,500
393	TUITION SPED	214,314	395,000	420,000	25,000
394	TUITION OTHER MN AGENCIES	314,778	330,000	320,000	(10,000)
396	SHARED COSTS PAIRED DISTRICTS	944,981	915,000	975,000	60,000
397	SPED BENEFITS PURCHASED FROM OTHER SD'S	400,203	385,000	409,000	24,000
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS	(70,804)	27,645	26,960	(685)
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 17,177,588</b>	<b>\$ 20,026,062</b>	<b>\$ 21,010,751</b>	<b>\$ 984,689</b>
	<b>SUPPLIES AND MATERIALS</b>				
401	SUPPLIES AND MATERIALS	\$ 885,373	\$ 904,350	\$ 587,020	\$ (317,330)
405	NON-INSTRUCTIONAL SOFTWARE LICENSING	112,567	4,661	150,250	145,589
406	INSTRUCTIONAL SOFTWARE LICENSING	116,679	0	159,450	159,450
410	CUSTODIAL SUPPLIES	135,395	153,558	153,558	0
420	REPAIR SUPPLIES	412,813	303,822	603,822	300,000
430	SUPPLIES AND MATERIALS INSTRUCTIONAL	578,021	565,827	506,538	(59,289)
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL	264,125	454,263	611,533	157,270
440	FUELS	307,558	508,400	507,500	(900)
455	NON-INSTRUCTIONAL TECH SUPPLIES	6,916	3,000	4,600	1,600
456	INSTRUCTIONAL TECH SUPPLIES	18,549	5,000	15,000	10,000
460	TEXTBOOKS	473,786	651,530	902,701	251,171
461	TESTS	49,174	39,000	40,000	1,000
465	NON-INSTRUCTIONAL TECH DEVICE	50,131	6,500	16,591	10,091
466	INSTRUCTURAL TECH DEVICE	101,893	0	200	200
470	MEDIA RESOURCES	37,991	106,490	52,408	(54,082)
490	FOOD PURCHASES	44,549	47,996	70,774	22,778
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$ 3,595,520</b>	<b>\$ 3,754,397</b>	<b>\$ 4,381,945</b>	<b>\$ 627,548</b>

**Independent School District 622**  
**2018-2019 General Fund**  
**Proposed Budget Expenditure Detail by Object**  
**Without Long Term Facilities Maintenance**

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	<b>CAPITAL EXPENDITURES</b>				
505	CAPITALIZED NON-INSTRUCTIONAL SOFTWARE	\$ 559	\$ 80,339	\$ -	\$ (80,339)
510	SITE OR GROUNDS	9,158	15,300	15,300	0
520	BUILDINGS	0	519,276	0	(519,276)
530	EQUIPMENT	471,416	475,919	520,772	44,853
532	BUS EQUIPMENT	0	15,000	15,000	0
535	CAPITAL LEASES	1,650,204	0	0	0
548	PUPIL TRANSPORTATION	642,283	600,000	650,000	50,000
555	CAPITALIZED NON-INSTRUCTIONAL TECH HDWR	807,025	916,625	1,219,597	302,972
556	CAPITALIZED INSTRUCTIONAL TECH HDWR	0	48,500	7,500	(41,000)
580	PRINCIPAL ON CAPITAL LEASE	220,555	225,500	230,500	5,000
581	INTEREST ON CAPITAL LEASE	35,098	30,500	25,300	(5,200)
589	LEASE TRANSACTION	(1,650,204)	0	0	0
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 2,186,094</b>	<b>\$ 2,926,959</b>	<b>\$ 2,683,969</b>	<b>\$ (242,990)</b>
820	DUES, MEMBERSHIPS, FEES	\$ 458,706	\$ 550,563	\$ 512,774	\$ (37,789)
891	TRA & PERA SPECIAL FUNDING	427,491	500,000	450,000	(50,000)
895	FEDERAL INDIRECT COSTS	0	0	2,132	2,132
896	MISCELLANEOUS EXPENSE	372,046	383,627	372,666	(10,961)
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 1,258,243</b>	<b>\$ 1,434,190</b>	<b>\$ 1,337,572</b>	<b>\$ (96,618)</b>
	<b>TOTAL EXPENDITURES LESS LONG-TERM FACILITIES</b>	<b>\$ 128,958,468</b>	<b>\$ 137,959,424</b>	<b>\$ 143,093,983</b>	<b>\$ 5,134,559</b>

# Independent School District 622

## 2018-2019 General Fund

### Proposed Budget Expenditure Detail

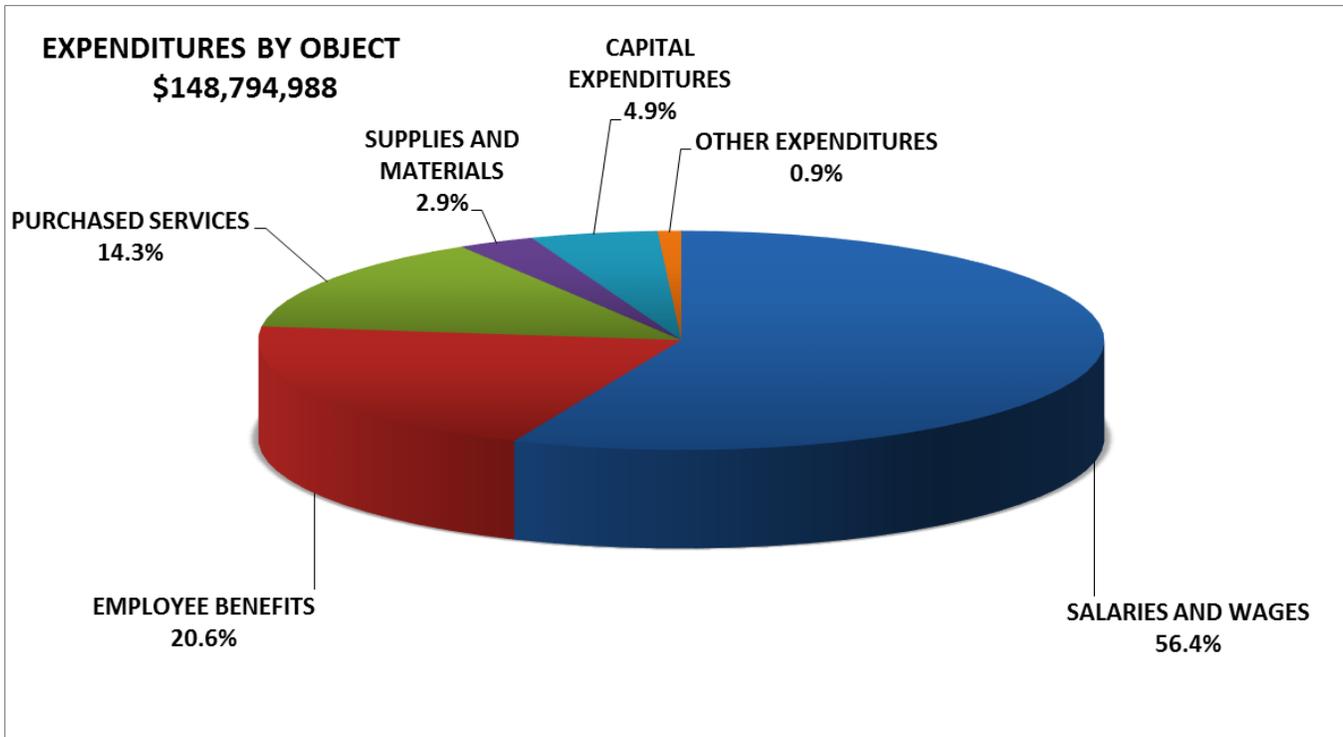
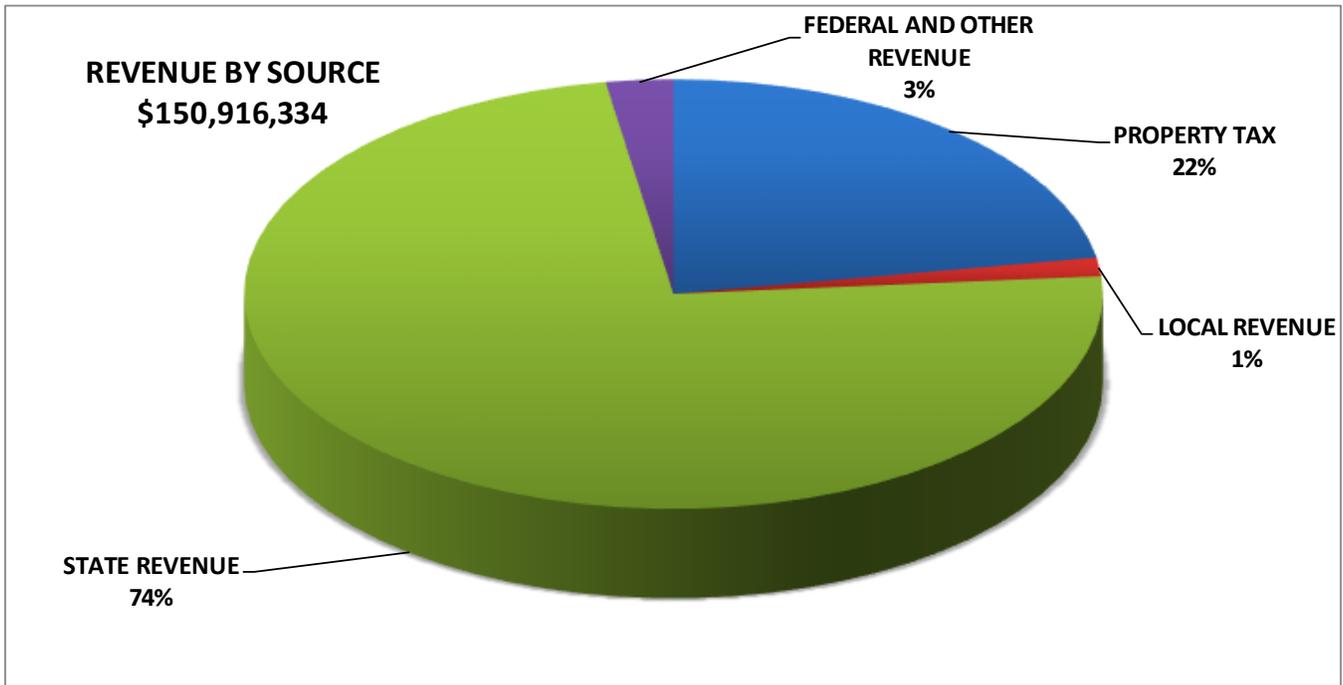
#### Long Term Facilities Maintenance

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	<b>SALARIES AND WAGES</b>				
110	ADMINISTRATION/SUPERVISION	\$ 119,085	\$ 234,500	\$ 231,416	\$ (3,084)
170	NON INSTRUCTIONAL SUPPORT	9,714	314,300	461,185	146,885
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	25,364	1,000	1,000	0
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 154,164</b>	<b>\$ 549,800</b>	<b>\$ 693,601</b>	<b>\$ 143,801</b>
	<b>EMPLOYEE BENEFITS</b>				
210	FICA/MEDICARE	\$ 9,398	\$ 30,500	\$ 42,687	\$ 12,187
214	PERA	9,649	30,000	41,850	11,850
220	HEALTH INSURANCE	19,670	105,800	90,396	(15,404)
230	LIFE INSURANCE	674	500	1,506	1,006
235	DENTAL INSURANCE	1,704	8,800	8,529	(271)
240	LONG TERM DISABILITY INSURANCE	409	1,500	2,121	621
250	TSA / MN DEFER COMP PLAN	787	500	12,303	11,803
260	LEGAL	130	100	558	458
270	WORKERS COMPENSATION	1,522	23,500	7,448	(16,052)
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 43,944</b>	<b>\$ 201,200</b>	<b>\$ 207,398</b>	<b>\$ 6,198</b>
	<b>PURCHASED SERVICES</b>				
305	CONSULTING FEES	\$ 211,662	\$ 171,552	\$ 217,502	\$ 45,950
391	PAYMENTS TO OTHER MN SCHOOL DISTRICTS COST SHARING	57,983	60,886	6,982	(53,904)
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 269,645</b>	<b>\$ 232,438</b>	<b>\$ 224,484</b>	<b>\$ (7,954)</b>
	<b>CAPITAL EXPENDITURES</b>				
520	BUILDINGS	\$ 7,519,653	\$ 7,304,858	\$ 4,575,522	\$ (2,729,336)
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 7,519,653</b>	<b>\$ 7,304,858</b>	<b>\$ 4,575,522</b>	<b>\$ (2,729,336)</b>
	<b>TOTAL EXPENDITURES LONG-TERM FACILITIES MAINTENANCE</b>	<b>\$ 7,987,406</b>	<b>\$ 8,288,296</b>	<b>\$ 5,701,005</b>	<b>\$ (2,587,291)</b>

FINANCE	FINANCE DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	<b>LTFM</b>				
347	PHYSICAL HAZARD	\$ 23,570	\$ 50,073	\$ 58,073	\$ 8,000
349	HAZARDOUS MATERIALS	25,099	31,605	31,605	0
352	ENVIRONMENTAL HEALTH & SAFETY MANAGEMENT	184,429	202,829	202,829	0
358	ASBESTOS REMOVAL	677,688	456,500	448,500	(8,000)
363	FIRE SAFETY	31,954	26,745	26,745	0
368	BUILDING ENVELOPE	120,646	387,766	1,958,207	1,570,441
369	BUILDING HARDWARE	73,979	210,450	62,050	(148,400)
370	ELECTRICAL	612,633	487,700	42,500	(445,200)
379	INTERIOR SURFACES	431,879	693,500	42,500	(651,000)
380	MECHANICAL SYSTEMS	1,020,460	1,324,882	42,500	(1,282,382)
381	PLUMBING	256,332	49,500	25,500	(24,000)
382	PROFESSIONAL SERVICES	360,771	790,886	932,931	142,045
383	ROOF SYSTEMS	2,945,584	2,094,250	1,058,750	(1,035,500)
384	SITE PROJECTS	1,222,384	1,481,610	768,315	(713,295)
	<b>TOTAL EXPENDITURES LONG-TERM FACILITIES MAINTENANCE</b>	<b>\$ 7,987,407</b>	<b>\$ 8,288,296</b>	<b>\$ 5,701,005</b>	<b>\$ (2,587,291)</b>

# Independent School District 622

## 2018-2019 General Fund Proposed Budget Graphs



# Independent School District 622

## 2018-2019 General Fund Proposed Budget Graphs

### REVENUES, EXPENDITURES, FUND BALANCE

