

Independent School District 622

Proposed Budget All Funds



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

Randy Anderson - Director of Business Services
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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
REVENUE:				
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)
TOTAL REVENUE	\$ 139,514,994	\$ 149,999,920	\$ 150,916,334	\$ 916,414
EXPENDITURES:				
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)
TOTAL EXPENDITURES	\$ 136,945,875	\$ 146,247,720	\$ 148,794,988	\$ 2,547,268
REVENUES OVER (UNDER) EXPENDITURES	\$ 2,569,119	\$ 3,752,200	\$ 2,121,346	
BEGINNING FUND BALANCE	\$ 12,983,918	\$ 15,553,037	\$ 19,305,237	
ENDING FUND BALANCE	\$ 15,553,037	\$ 19,305,237	\$ 21,426,583	
FUND BALANCES:				
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 INTEGRATION	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
TOTAL FUND BALANCE	\$ 15,553,037	\$ 19,305,239	\$ 21,426,584	\$ 2,121,345
TOTAL FUND BALANCE %	11.4%	13.2%	14.4%	
UNASSIGNED FUND BALANCE %	6.5%	8.1%	8.4%	

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
	TOTAL PROPERTY TAX	\$ 25,352,714	\$ 33,241,086	\$ 33,641,641	\$ 400,555
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)
	TOTAL LOCAL REVENUE	\$ 3,216,873	\$ 3,494,113	\$ 2,109,950	\$ (1,384,163)
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
	TOTAL STATE REVENUE	\$ 106,108,749	\$ 109,385,017	\$ 111,341,243	\$ 1,956,226
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
	TOTAL FEDERAL AND OTHER REVENUE	\$ 4,836,658	\$ 3,879,704	\$ 3,823,500	\$ (56,204)
	TOTAL REVENUE	\$ 139,514,994	\$ 149,999,920	\$ 150,916,334	\$ 916,414

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
	SALARIES AND WAGES				
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
	TOTAL SALARIES AND WAGES	\$ 76,211,792	\$ 80,705,690	\$ 83,992,796	\$ 3,287,106
	EMPLOYEE BENEFITS				
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
	TOTAL EMPLOYEE BENEFITS	\$ 28,727,339	\$ 29,863,126	\$ 30,587,949	\$ 724,823

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
	PURCHASED SERVICES				
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)
	TOTAL PURCHASED SERVICES	\$ 17,447,233	\$ 20,258,500	\$ 21,235,235	\$ 976,735
	SUPPLIES AND MATERIALS				
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
	TOTAL SUPPLIES AND MATERIALS	\$ 3,595,520	\$ 3,754,397	\$ 4,381,945	\$ 627,548

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
	CAPITAL EXPENDITURES				
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
	TOTAL CAPITAL EXPENDITURES	\$ 9,705,747	\$ 10,231,817	\$ 7,259,491	\$ (2,972,326)
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)
	TOTAL OTHER EXPENDITURES	\$ 1,258,243	\$ 1,434,190	\$ 1,337,572	\$ (96,618)
	TOTAL EXPENDITURES	\$ 136,945,874	\$ 146,247,720	\$ 148,794,988	\$ 2,547,268

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
	SALARIES AND WAGES				
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
	TOTAL SALARIES AND WAGES	\$ 76,057,628	\$ 80,155,890	\$ 83,299,195	\$ 3,143,305
	EMPLOYEE BENEFITS				
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
	TOTAL EMPLOYEE BENEFITS	\$ 28,683,395	\$ 29,661,926	\$ 30,380,551	\$ 718,625

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
	PURCHASED SERVICES				
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)
	TOTAL PURCHASED SERVICES	\$ 17,177,588	\$ 20,026,062	\$ 21,010,751	\$ 984,689
	SUPPLIES AND MATERIALS				
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
	TOTAL SUPPLIES AND MATERIALS	\$ 3,595,520	\$ 3,754,397	\$ 4,381,945	\$ 627,548

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
	CAPITAL EXPENDITURES				
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
	TOTAL CAPITAL EXPENDITURES	\$ 2,186,094	\$ 2,926,959	\$ 2,683,969	\$ (242,990)
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)
	TOTAL OTHER EXPENDITURES	\$ 1,258,243	\$ 1,434,190	\$ 1,337,572	\$ (96,618)
	TOTAL EXPENDITURES LESS LONG-TERM FACILITIES	\$ 128,958,468	\$ 137,959,424	\$ 143,093,983	\$ 5,134,559

Independent School District 622

2018-2019 General Fund

Proposed Budget Expenditure Detail

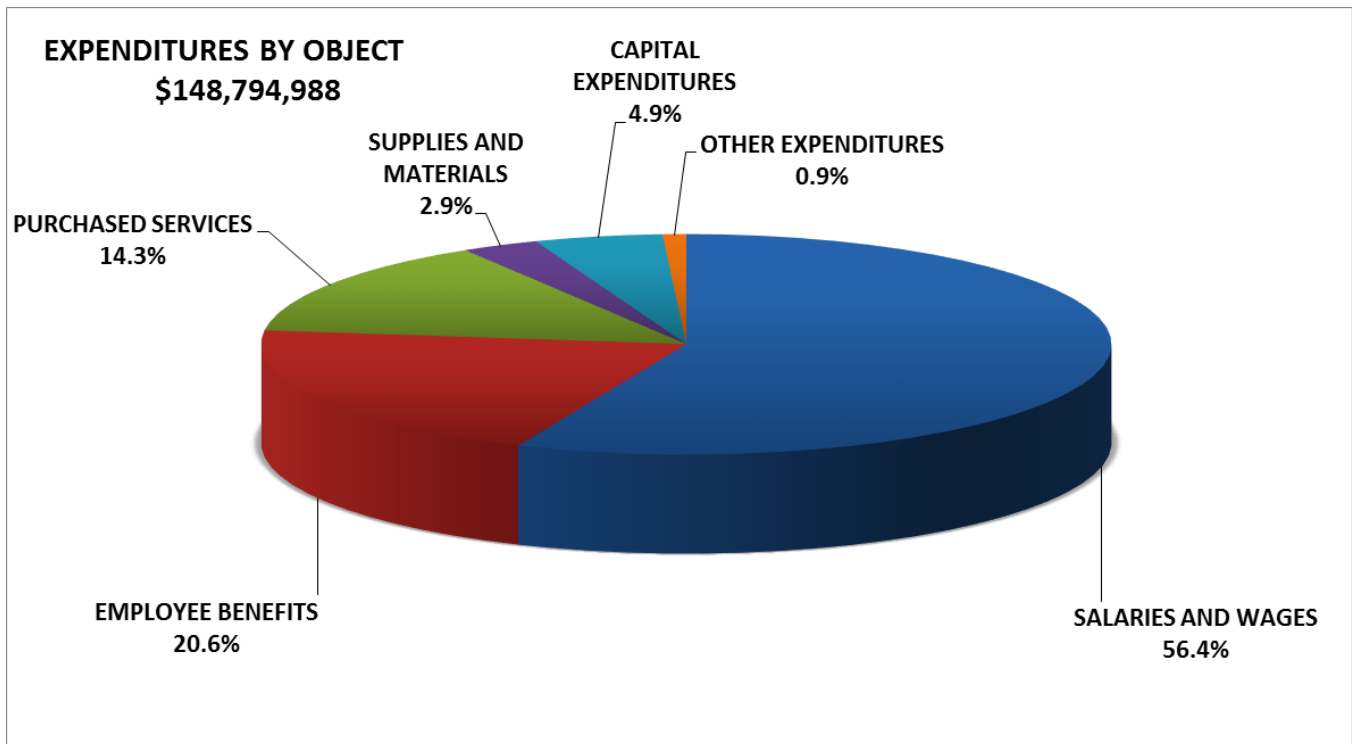
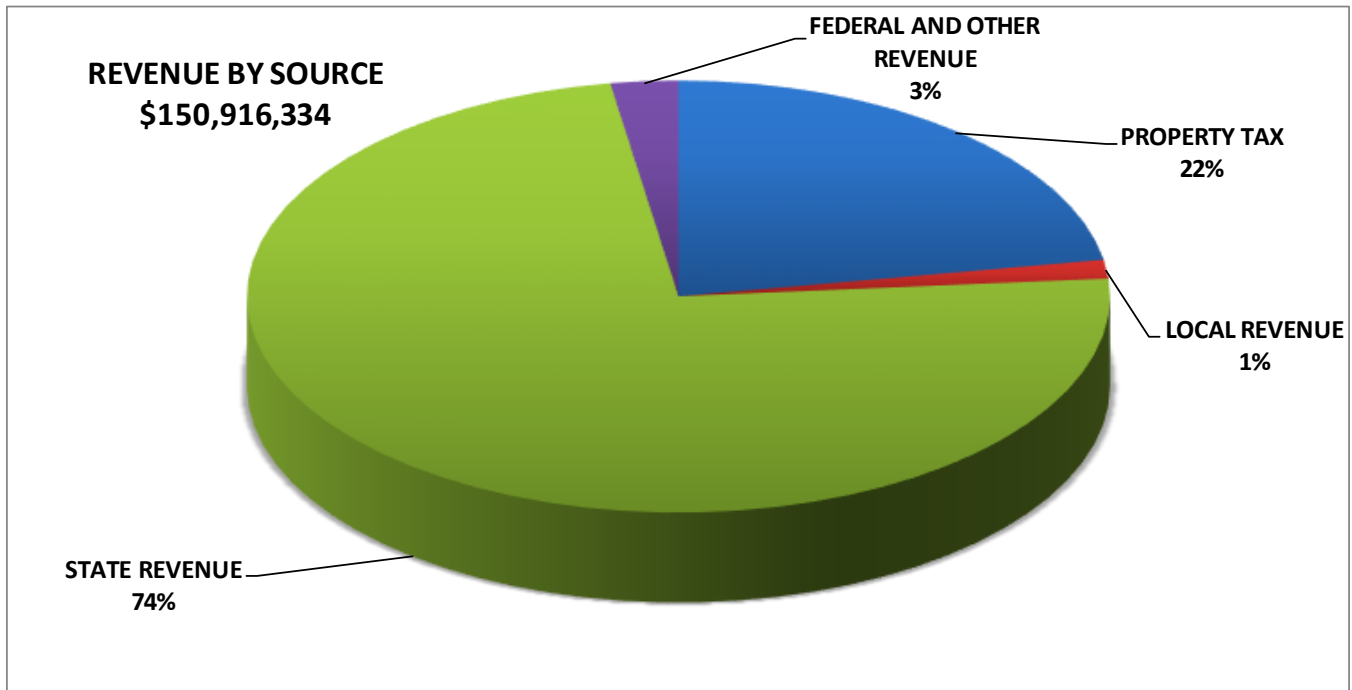
Long Term Facilities Maintenance

OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
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
	TOTAL SALARIES AND WAGES	\$ 154,164	\$ 549,800	\$ 693,601	\$ 143,801
	EMPLOYEE BENEFITS				
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)
	TOTAL EMPLOYEE BENEFITS	\$ 43,944	\$ 201,200	\$ 207,398	\$ 6,198
	PURCHASED SERVICES				
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)
	TOTAL PURCHASED SERVICES	\$ 269,645	\$ 232,438	\$ 224,484	\$ (7,954)
	CAPITAL EXPENDITURES				
520	BUILDINGS	\$ 7,519,653	\$ 7,304,858	\$ 4,575,522	\$ (2,729,336)
	TOTAL CAPITAL EXPENDITURES	\$ 7,519,653	\$ 7,304,858	\$ 4,575,522	\$ (2,729,336)
	TOTAL EXPENDITURES LONG-TERM FACILITIES MAINTENANCE	\$ 7,987,406	\$ 8,288,296	\$ 5,701,005	\$ (2,587,291)

FINANCE	FINANCE DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	LTFM				
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)
	TOTAL EXPENDITURES LONG-TERM FACILITIES MAINTENANCE	\$ 7,987,407	\$ 8,288,296	\$ 5,701,005	\$ (2,587,291)

Independent School District 622

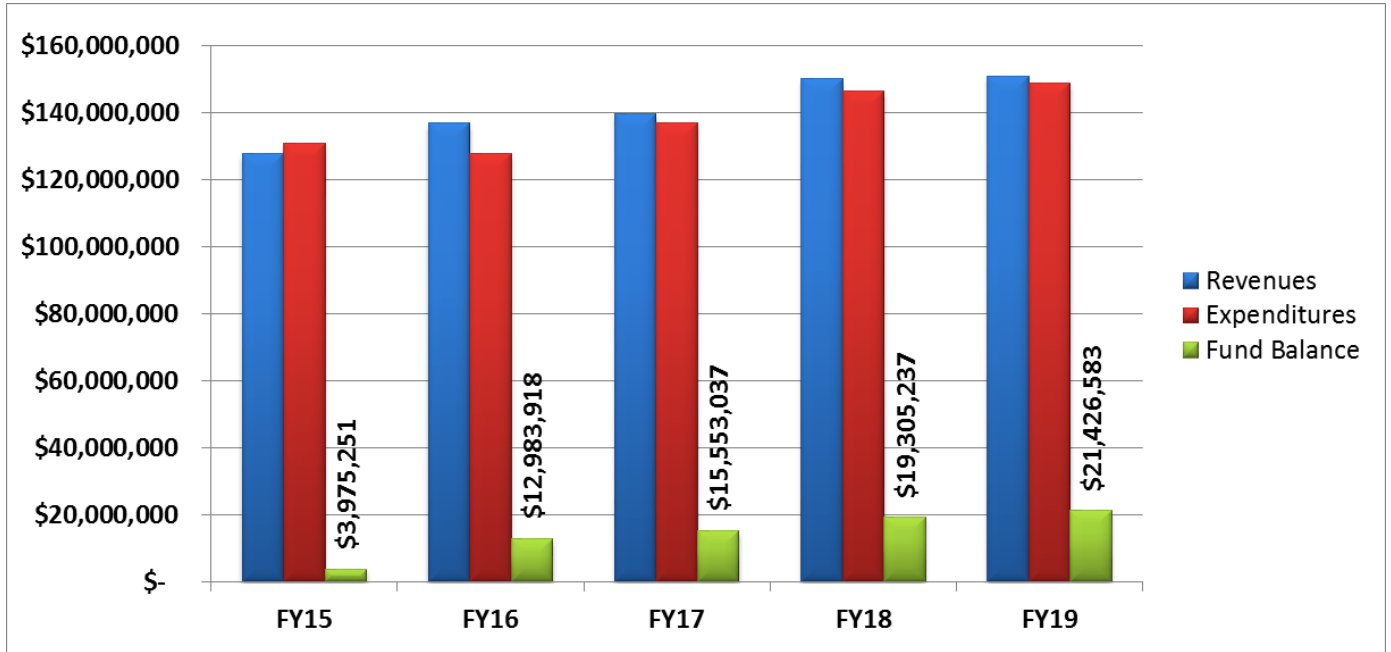
2018-2019 General Fund Proposed Budget Graphs



Independent School District 622

2018-2019 General Fund Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE



Independent School District 622

2018-2019 Food Service Fund

Proposed Budget Assumptions

Revenues:

- Revenues are based on 172 serving days for both elementary and secondary.
- The revenue budget reflects no per meal increase from federal or state sources. Any increase will be reflected in a revised budget later next year.
- The daily lunch average is 7,500 meals.
- The daily breakfast average is 2,800.
- The revenue budget reflects the addition of the supper program with a projected \$125,000 in additional revenue.

Expenditures:

- Inflationary increase/decrease has been added to the food expenses.
- Salaries have been adjusted to reflect retirements, step movement, and any projected contract increases. Any contract settlement increases above step projected will increase expenditures.

Fund Balance:

- Fund balance will be used to offset future increases in food costs and contracts as well as possible equipment upgrades.

Independent School District 622

2018-2019 Food Service Fund

Proposed Budget Summary

	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
REVENUE:				
LOCAL REVENUE	\$ 21,566	\$ 10,000	\$ 13,000	\$ 3,000
STATE REVENUE	328,543	353,000	343,000	(10,000)
FEDERAL REVENUE	4,188,084	3,967,000	4,697,000	605,000
SCHOOL MEAL SALES	1,981,360	2,071,300	1,941,400	(129,900)
TOTAL REVENUE	\$ 6,519,552	\$ 6,401,300	\$ 6,994,400	\$ 468,100
EXPENDITURES:				
SALARIES AND WAGES	\$ 1,759,412	\$ 1,749,600	\$ 1,878,100	\$ 128,500
EMPLOYEE BENEFITS	660,845	669,567	730,826	61,259
PURCHASED SERVICES	285,457	220,000	237,500	17,500
SUPPLIES AND MATERIALS	3,579,376	3,493,000	3,598,500	105,500
CAPITAL EXPENDITURES	125,266	110,000	400,000	290,000
OTHER EXPENDITURES	14,740	25,000	25,000	0
TOTAL EXPENDITURES	\$ 6,425,095	\$ 6,267,167	\$ 6,869,926	\$ 602,759
REVENUES OVER (UNDER) EXPENDITURES	\$ 94,457	\$ 134,133	\$ 124,474	
BEGINNING FUND BALANCE	\$ 1,191,924	\$ 1,286,381	\$ 1,420,514	
ENDING FUND BALANCE	\$ 1,286,381	\$ 1,420,514	\$ 1,544,988	

Independent School District 622

2018-2019 Food Service Fund

Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
092	INTEREST EARNINGS	\$ 5,746	\$ 2,000	\$ 5,000	\$ 3,000
099	MISCELLANEOUS REVENUE	15,820	8,000	8,000	0
	TOTAL LOCAL REVENUE	\$ 21,566	\$ 10,000	\$ 13,000	\$ 3,000
300	STATE AIDS & GRANTS	\$ 328,543	\$ 353,000	\$ 343,000	\$ (10,000)
	TOTAL STATE REVENUE	\$ 328,543	\$ 353,000	\$ 343,000	\$ (10,000)
400	FEDERAL AID RECEIVED THROUGH MDE	\$ 50,000	\$ -	\$ 125,000	\$ 125,000
471	FEDERAL LUNCH	521,791	520,000	530,000	10,000
472	FEDERAL FREE & REDUCED	2,260,678	2,207,000	2,650,000	443,000
473	COMMODITY REBATES	143,524	125,000	0	(125,000)
474	COMMODITY DISTRIBUTION	376,634	270,000	400,000	130,000
475	SPECIAL MILK PROGRAM	0	0	2,000	2,000
476	FEDERAL SCHOOL BREAKFAST	835,457	780,000	800,000	20,000
477	CASH IN LIEU OF COMMODITIES	0	0	10,000	10,000
479	SUMMER SCHOOL	0	65,000	180,000	115,000
	TOTAL FEDERAL REVENUE	\$ 4,188,084	\$ 3,967,000	\$ 4,697,000	\$ 605,000
601	SALES TO PUPILS	\$ 1,732,453	\$ 1,825,500	\$ 1,700,500	\$ (125,000)
602	SALES TO PUPILS ALA CARTE	75,897	80,000	85,000	5,000
606	SALES TO ADULTS	96,866	105,800	90,900	(14,900)
608	SALES SPECIAL FUNCTIONS	76,144	60,000	65,000	5,000
	TOTAL SCHOOL MEAL SALES	\$ 1,981,360	\$ 2,071,300	\$ 1,941,400	\$ (129,900)
	TOTAL REVENUE	\$ 6,519,552	\$ 6,401,300	\$ 6,994,400	\$ 468,100

Independent School District 622

2018-2019 Food Service Fund

Proposed Budget Expenditure Detail by Object

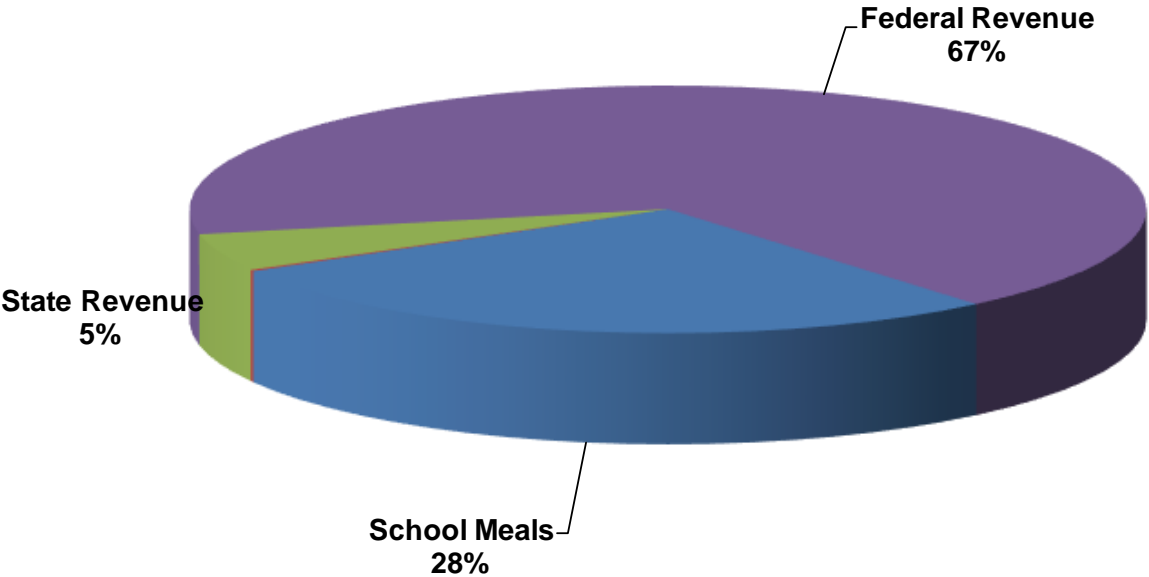
OBJECT	OBJECT DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
110	ADMINISTRATION/SUPERVISION	\$ 163,569	\$ 165,000	\$ 173,000	\$ 8,000
170	NON-INSTRUCTIONAL SUPPORT	1,489,759	1,514,100	1,592,000	77,900
171	OVERTIME	851	850	900	50
177	SUBSTITUTES	33,139	34,650	37,200	2,550
191	SEVERANCE	0	0	0	0
195	INTERDEPARTMENT SALARY CHARGEBACKS	72,093	35,000	75,000	40,000
	TOTAL SALARIES AND WAGES	\$ 1,759,412	\$ 1,749,600	\$ 1,878,100	\$ 128,500
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$ 120,569	\$ 126,846	\$ 136,163	\$ 9,317
214	PERA	125,013	126,846	136,163	9,317
220	HEALTH INSURANCE	260,708	245,000	275,000	30,000
230	LIFE INSURANCE	4,875	4,375	5,000	625
235	DENTAL INSURANCE	4,645	5,000	5,000	0
240	LONG TERM DISABILITY INSURANCE	4,657	6,000	6,000	0
250	TSA / MINN DEFER COMP PLAN	5,778	35,000	30,000	(5,000)
252	OPEB ARC	0	6,000	6,000	0
270	WORKERS COMPENSATION	86,160	89,000	90,000	1,000
280	UNEMPLOYMENT COMPENSATION	15	1,000	1,000	0
291	OPEB PAY AS YOU GO	24,018	14,000	15,000	1,000
295	INTERDEPARTMENT BENEFIT CHARGEBACKS	24,133	10,000	25,000	15,000
299	OTHER EMPLOYEE BENEFITS	272	500	500	0
	TOTAL EMPLOYEE BENEFITS	\$ 660,845	\$ 669,567	\$ 730,826	\$ 61,259
	PURCHASED SERVICES				
305	CONSULTING FEES/FEES FOR SERVICES	\$ 65,923	\$ 80,000	\$ 80,000	\$ -
320	COMMUNICATION SERVICES	12	0	0	0
329	POSTAGE	2,380	3,500	4,000	500
330	UTILITIES	14,798	15,000	10,000	(5,000)
350	REPAIR & MAINTENANCE SERVICES	184,896	100,000	125,000	25,000
366	TRAVEL AND CONVENTIONS	12,742	15,000	15,000	0
370	OPERATING LEASES OR RENTALS	571	1,500	500	(1,000)
398	INTERDEPARTMENT SERVICES CHARGEBACKS	4,135	5,000	3,000	(2,000)
	TOTAL PURCHASED SERVICES	\$ 285,457	\$ 220,000	\$ 237,500	\$ 17,500
	SUPPLIES AND MATERIALS				
401	SUPPLIES AND MATERIALS	\$ 291,285	\$ 300,000	\$ 353,000	\$ 53,000
403	UNIFORMS	18,749	20,000	20,000	0
455	NON-INSTRUCTIONAL TECH SUPPLIES	0	0	500	500
465	NON-INSTRUCTIONAL TECH DEVICES	0	0	10,000	10,000
490	FOOD PURCHASES	2,607,400	2,570,000	2,530,000	(40,000)
491	COMMODITIES	376,634	250,000	400,000	150,000
495	MILK	285,308	353,000	285,000	(68,000)
	TOTAL SUPPLIES AND MATERIALS	\$ 3,579,376	\$ 3,493,000	\$ 3,598,500	\$ 105,500
	CAPITAL EXPENDITURES				
530	OTHER EQUIPMENT PURCHASED	\$ 120,647	\$ 100,000	\$ 400,000	\$ 300,000
555	TECHNOLOGY EQUIPMENT AND SOFTWARE	4,619	10,000	0	(10,000)
	TOTAL CAPITAL EXPENDITURES	\$ 125,266	\$ 110,000	\$ 400,000	\$ 290,000
	OTHER EXPENDITURES				
820	DUES, MEMBERSHIPS, FEES	\$ 13,119	\$ 25,000	\$ 25,000	\$ -
899	MISCELLANEOUS EXPENSE	1,621			0
	TOTAL OTHER EXPENDITURES	\$ 14,740	\$ 25,000	\$ 25,000	\$ -
	TOTAL EXPENDITURES	\$ 6,425,095	\$ 6,267,167	\$ 6,869,926	\$ 602,759

Independent School District 622

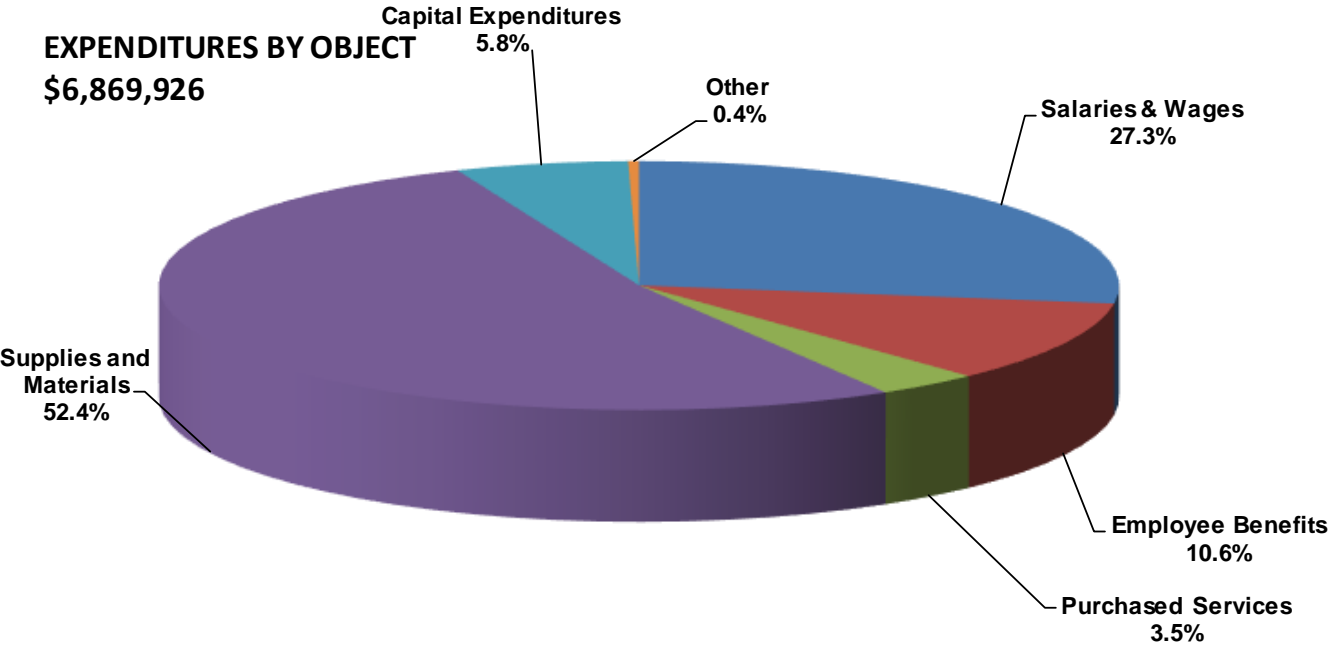
2018-2019 Food Service

Proposed Budget Graphs

REVENUE BY SOURCE
\$6,994,400



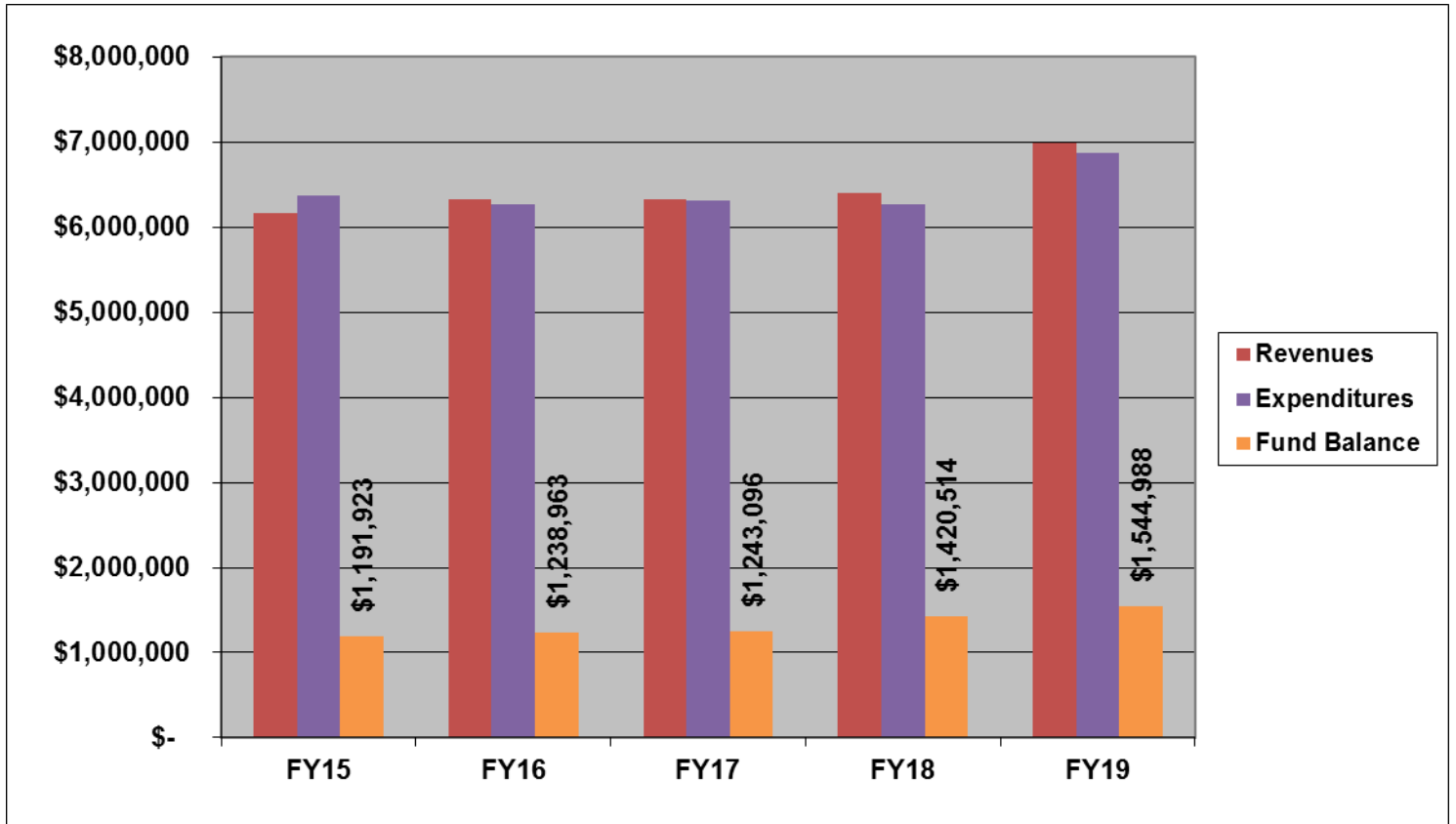
EXPENDITURES BY OBJECT
\$6,869,926



Independent School District 622

2018-2019 Food Service Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE



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.

Independent School District 622

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%

Independent School District 622

2018-2019 Community Education 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	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)

Independent School District 622

2018-2019 Community Education Fund

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

Independent School District 622

2018-2019 Community Education Fund

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

Independent School District 622

2018-2019 Community Education Fund

Proposed Budget Detail by Program

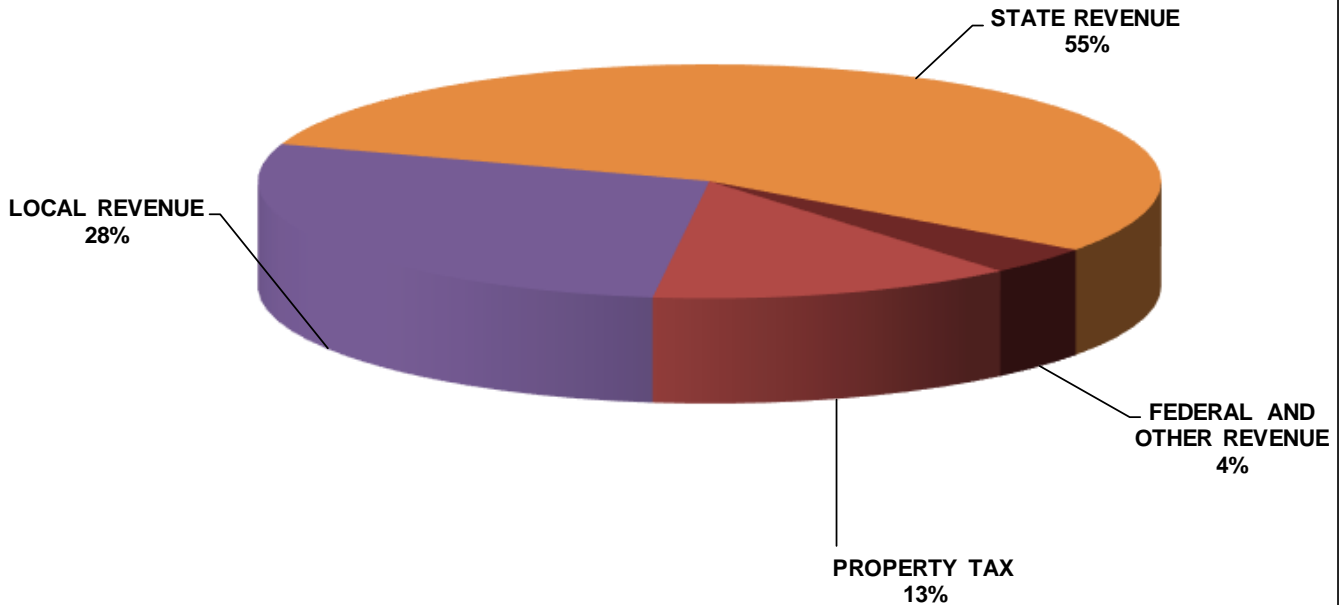
PROGRAM	REVENUE SOURCE DESCRIPTION	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
	REVENUE BY PROGRAM:				
505	GENERAL COMMUNITY EDUCATION	\$ 710,296	\$ 562,324	\$ 486,899	\$ (75,425)
510	ADULTS WITH DISABILITIES	78,128	68,210	71,325	3,115
520	ADULT BASIC EDUCATION	3,684,092	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

Independent School District 622

2018-2019 Community Education Proposed Budget Graphs

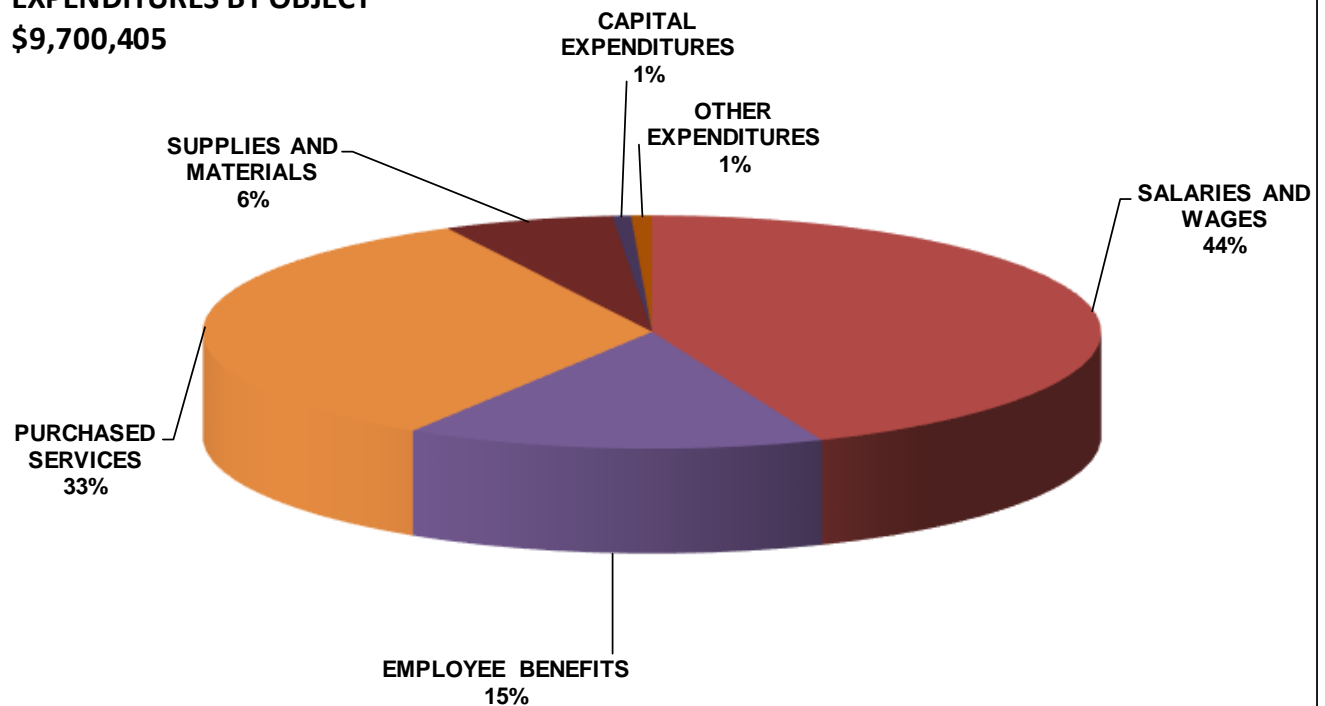
REVENUE BY SOURCE

\$9,415,632



EXPENDITURES BY OBJECT

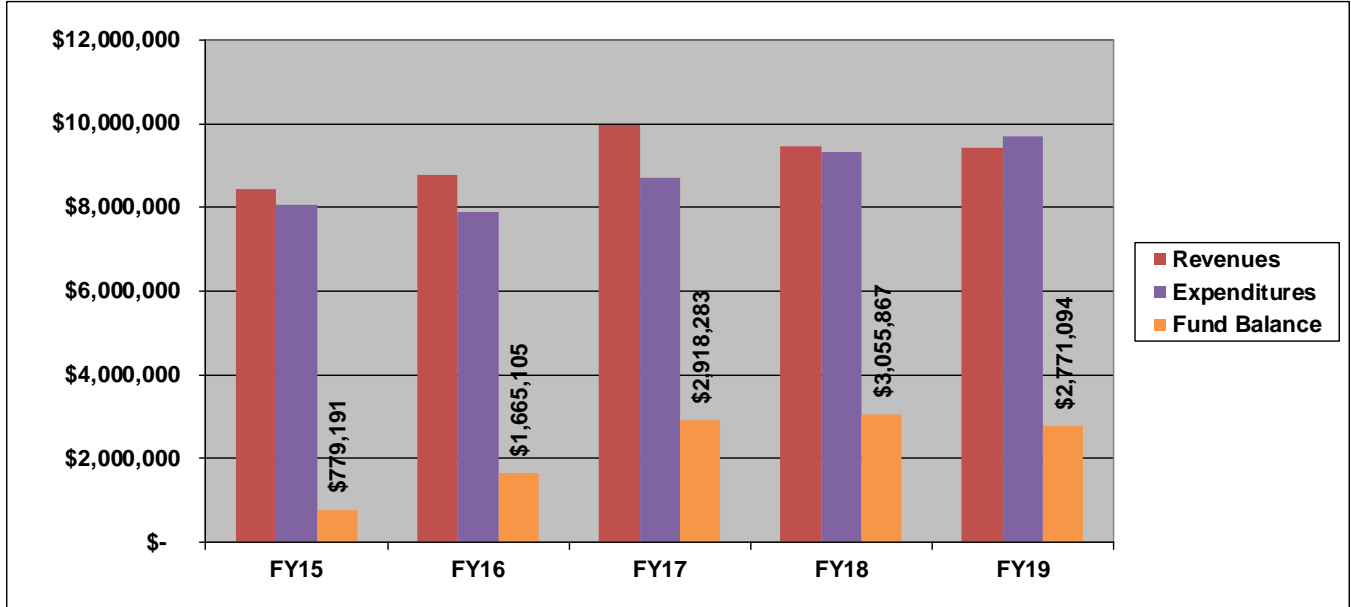
\$9,700,405



Independent School District 622

2018-2019 Community Education Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE



Independent School District 622

2018-2019 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 and any new staff additions, the revenue and expenditures for 2018-19 have been adjusted accordingly.

Independent School District 622

2018-2019 Self-Insured Health Fund

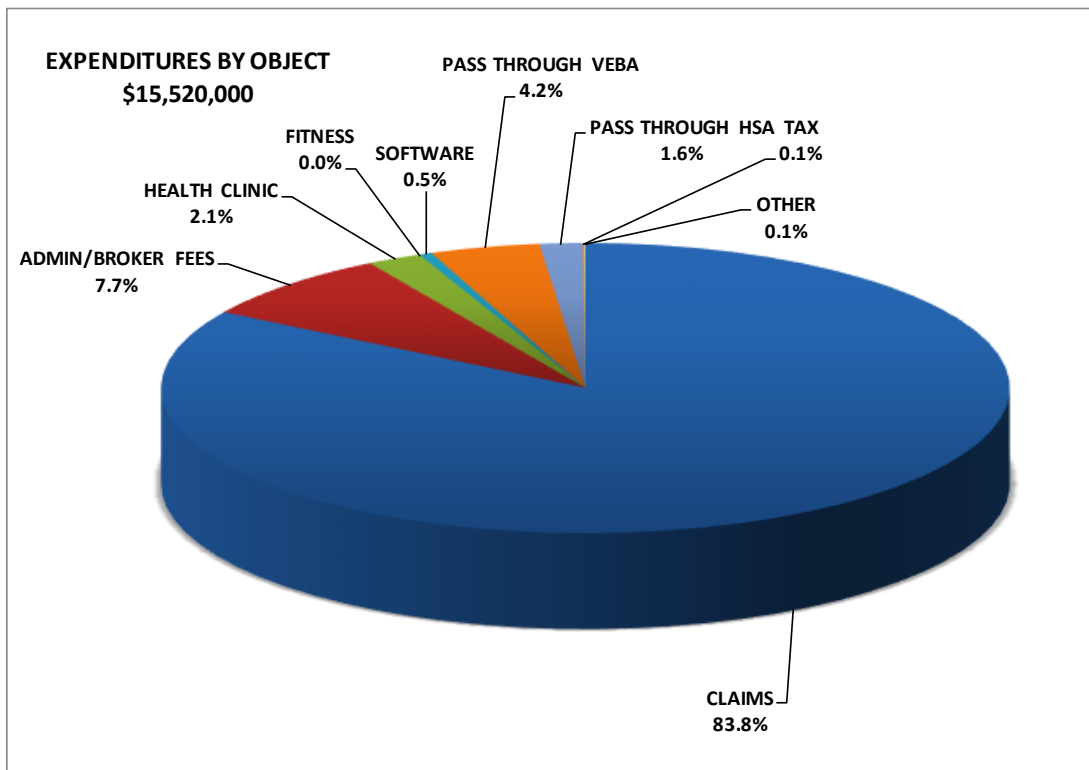
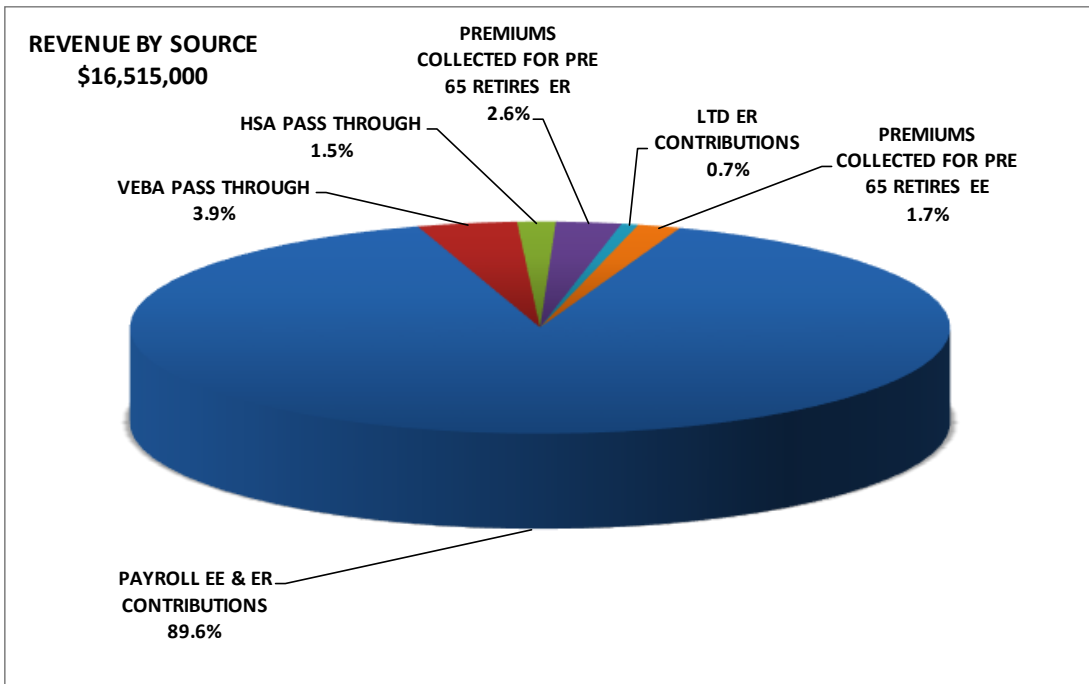
Proposed Budget Summary

	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
REVENUE:				
INTEREST INCOME	\$ 17,493	\$ -	\$ -	\$ -
PAYROLL EE & ER CONTRIBUTIONS	14,853,920	14,800,000	14,800,000	0
VEBA PASS THROUGH	645,173	640,000	650,000	10,000
HSA PASS THROUGH	242,371	250,000	250,000	0
PREMIUMS COLLECTED FOR PRE 65 RETIRES ER	421,477	425,000	425,000	0
LTD ER CONTRIBUTIONS	87,127	100,000	110,000	10,000
PREMIUMS COLLECTED FOR PRE 65 RETIRES EE	287,047	280,000	280,000	0
TOTAL REVENUE	\$ 16,554,608	\$ 16,495,000	\$ 16,515,000	\$ 20,000
EXPENDITURES:				
CLAIMS	\$ 12,953,472	\$ 12,805,000	\$ 13,000,000	\$ 195,000
IBNR CHANGE	269,768	0	0	0
ADMIN/BROKER FEES	1,405,813	1,200,000	1,200,000	0
HEALTH CLINIC	303,577	325,000	325,000	0
FITNESS	0	0	0	0
SOFTWARE	72,136	75,000	75,000	0
PASS THROUGH VEBA	645,173	640,000	650,000	10,000
PASS THROUGH HSA	242,371	250,000	250,000	0
TAX	54,417	100,000	10,000	(90,000)
OTHER	8,219	5,000	10,000	5,000
TOTAL EXPENDITURES	\$ 15,954,947	\$ 15,400,000	\$ 15,520,000	\$ 120,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 599,661	\$ 1,095,000	\$ 995,000	
BEGINNING FUND BALANCE	\$ 4,095,322	\$ 4,694,983	\$ 5,789,983	
ENDING FUND BALANCE	\$ 4,694,983	\$ 5,789,983	\$ 6,784,983	

Independent School District 622

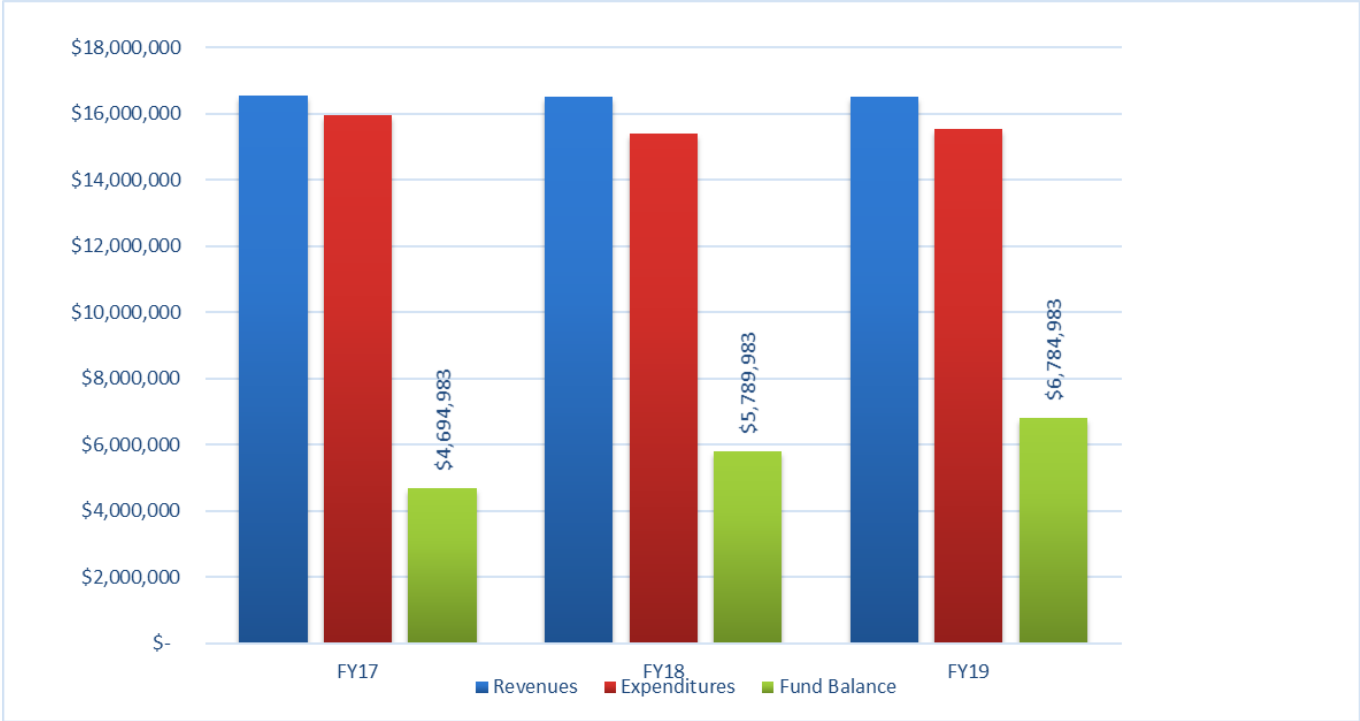
2018-2019 Self-Insurance Health Fund

Proposed Budget Graphs



Independent School District 622
2018-2019 Self-Insurance Health Fund
Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE



Independent School District 622

2018-2019 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.

	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
REVENUE:				
PROPERTY TAXES	\$ 11,065,767	\$ 10,371,010	\$ 10,613,010	\$ 242,000
STATE REVENUE	389,018	592,534	813,310	220,776
FEDERAL REVENUE	85,410	83,563	78,047	(5,516)
OTHER - TARTAN ARENA	155,700	0	0	0
INVESTMENT INCOME	69,707	15,000	15,000	0
TOTAL REVENUE	\$ 11,765,602	\$ 11,062,107	\$ 11,519,367	\$ 457,260
EXPENDITURES:				
PRINCIPAL	\$ 8,535,000	\$ 7,915,000	\$ 8,435,000	\$ 520,000
INTEREST	3,499,314	3,543,481	2,656,935	(886,546)
OTHER	337,029	20,000	20,000	0
TOTAL EXPENDITURES	\$ 12,371,343	\$ 11,478,481	\$ 11,111,935	\$ (366,546)
REVENUES OVER (UNDER) EXPENDITURES	\$ (605,741)	\$ (416,374)	\$ 407,432	
OTHER FINANCING				
DEBT ISSUED	\$ 40,650,000	\$ -	\$ -	
PREMIUM ON DEBT ISSUED	5,554,794	0	0	
REFUNDED DEBT PAYMENT	(45,878,674)	0	0	
TOTAL OTHER FINANCING SOURCES	\$ 326,120	\$ -	\$ -	
BEGINNING FUND BALANCE	\$ 2,717,082	\$ 2,437,461	\$ 2,021,087	
RESERVE FOR REFUNDING	326,120		-	
RESTRICTED FUND BALANCE	2,111,341	2,021,087	2,428,519	
ENDING FUND BALANCE	\$ 2,437,461	\$ 2,021,087	\$ 2,428,519	

Independent School District 622

2018-2019 Trust and Agency - Fund 09

Proposed Budget and Summary

- Purpose: To account for building donations and fundraisers 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.

	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
REVENUE:				
FEES, ADMISSIONS, MISCELLANEOUS	\$ 943,772	\$ 825,000	\$ 825,000	\$ -
DONATIONS	249,876	500,000	400,000	(100,000)
FUNDRAISING	156,286	75,000	175,000	100,000
TOTAL REVENUE	\$ 1,349,934	\$ 1,400,000	\$ 1,400,000	\$ -
EXPENDITURES:				
SALARIES & BENEFITS	\$ 295,236	\$ 295,000	\$ 295,000	\$ -
PURCHASED SERVICES	285,199	170,000	250,000	80,000
SUPPLIES AND MATERIALS	673,995	905,000	795,000	(110,000)
CAPITAL EXPENDITURES	67,609	10,000	40,000	30,000
OTHER	22,596	20,000	20,000	0
TOTAL EXPENDITURES	\$ 1,344,636	\$ 1,400,000	\$ 1,400,000	\$ -
REVENUES OVER (UNDER) EXPENDITURES	\$ 5,298	\$ -	\$ -	
BEGINNING FUND BALANCE	\$ 1,060,765	\$ 1,066,063	\$ 1,066,063	
ENDING FUND BALANCE	\$ 1,066,063	\$ 1,066,063	\$ 1,066,063	

Independent School District 622

2018-2019 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.

2018-2019 OPEB Trust - Fund 45

Proposed Budget

	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
REVENUE:				
EMPLOYEE CONTRIBUTIONS	\$ 794,774	\$ 800,000	\$ 900,000	\$ 100,000
INVESTMENT EARNINGS	149,619	150,000	150,000	0
TOTAL REVENUE	\$ 944,393	\$ 950,000	\$ 1,050,000	\$ 100,000
EXPENDITURES:				
RETIREE BENEFITS PAID	\$ 2,285,363	\$ 2,205,000	\$ 2,261,000	\$ 56,000
TOTAL EXPENDITURES	\$ 2,285,363	\$ 2,205,000	\$ 2,261,000	\$ 56,000
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,340,970)	\$ (1,255,000)	\$ (1,211,000)	
BEGINNING FUND BALANCE	\$ 13,658,976	\$ 12,318,006	\$ 11,063,006	
ENDING FUND BALANCE	\$ 12,318,006	\$ 11,063,006	\$ 9,852,006	

Independent School District 622

2018-2019 OPEB Debt Service - Fund 47

Proposed Budget

	2016-17 FY ACTUAL	2017-18 REVISED BUDGET	2018-19 PROPOSED BUDGET	CHANGE
REVENUE:				
PROPERTY TAXES	\$ 2,647,466	\$ 2,695,728	\$ 2,662,508	\$ (33,220)
STATE REVENUE	77	0	0	0
INVESTMENT INCOME	5,197	2,000	2,000	0
TOTAL REVENUE	\$ 2,652,740	\$ 2,697,728	\$ 2,664,508	\$ (33,220)
EXPENDITURES:				
PRINCIPAL	\$ 1,585,000	\$ 1,660,000	\$ 1,745,000	\$ 85,000
INTEREST	1,071,783	995,702	912,703	(82,999)
OTHER	14,976	20,000	20,000	0
TOTAL EXPENDITURES	\$ 2,671,759	\$ 2,675,702	\$ 2,677,703	\$2,001
REVENUES OVER (UNDER) EXPENDITURES	\$ (19,019)	\$ 22,026	\$ (13,195)	
BEGINNING FUND BALANCE	\$ 561,751	\$ 542,732	\$ 564,758	
ENDING FUND BALANCE	\$ 542,732	\$ 564,758	\$ 551,563	