

Independent School District 622

Proposed Budget General Fund Fund 01



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

Ready for tomorrow

Fiscal Year 2020 - 2021

Covering the period from July 1, 2020 to June 30, 2021

Prepared by

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June 2020

“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, 2022

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

Becky Neve, Clerk
Term Ends Dec. 31, 2020

Caleb Anderson, Treasurer
Term Ends Dec. 31, 2022

Theresa Augé, Director
Term Ends Dec. 31, 2020

Ben Jarman, Director
Term Ends Dec. 31, 2022

Steve Hunt, Director
Term Ends Dec. 31, 2020



Superintendent Christine Osorio, Ben Jarman, Steve Hunt, Becky Neve, Nancy Livingston, Theresa Augé, Caleb Anderson, and Michelle Yener

Administration

Christine Osorio, Superintendent

Troy Miller, Asst. Superintendent - Elementary

Randy Anderson, Director of Business Services

Lisa Sayles-Adams, Asst. Superintendent - Secondary

Tamra Sieve, Director of Community Education

Tricia St. Michaels, Director of Student Services

Josh Anderson, Director of Communication & Technology Innovation

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

2020-2021 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

2020-2021 General Fund Proposed Budget Assumptions

- Enrollment projections are updated to recognize trend and current demographics.
- Enrollment shows a slight increase of 39 ADM's.
- Budget built assuming no COVID-19 - this will be updated as impact becomes more concrete - done through future budget revisions.
- The general fund revenue includes the updated revenue of a 2% increase in the funding formula approved by the legislature.
- Compensatory revenue decrease of **(\$1,100,000)** for 2020-21.
- Operating Levy inflationary increase of \$125,000.
- SPED revenue is increased by the per pupil increase - a 4% increase + new cross-subsidy aid from legislature.
- Salaries adjusted to reflect retirements, step movement, additional staff and cost of living increase for 2020-21.
- Non-Salary costs frozen except those that are increased or adjusted because of trend.
- Transportation cost reflects a 4.5% contractor increase and 5% increase in SPED & Homeless
- Property, liability & workers comp @ 5% increase.
- Cost of inflation is 1.85%
- Utilities increased = electricity 5%, natural gas 3%, water and sewer 3%
- The 2020-21 budget aligned to the strategic plan.

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2020-2021 General Fund Actual and Projected Enrollment Average Daily Membership (ADM'S)

ADM'S	Actual	Actual	Actual	Projected	Projected	Projected
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
ECSE	146.18	140.92	155.65	159.94	168.30	173.52
V-PreK	31.57	97.38	109.49	101.84	101.84	101.84
Handicap (K)	95.97	114.31	126.24	128.38	142.11	153.32
GRADE K	569.58	594.81	609.30	616.95	606.79	605.39
GRADE 1	692.81	673.37	743.72	747.90	751.82	755.48
GRADE 2	727.88	700.87	668.12	726.49	747.34	750.89
GRADE 3	760.39	761.57	699.64	680.67	733.42	755.58
GRADE 4	773.25	767.11	757.15	686.20	695.76	748.09
GRADE 5	755.85	789.80	777.90	762.33	690.24	699.63
GRADE 6	720.16	781.42	797.16	760.38	782.11	709.83
GRADE 7	791.47	750.92	798.67	798.67	788.60	812.95
GRADE 8	771.50	803.64	746.90	780.03	791.96	796.88
GRADE 9	899.74	867.84	912.21	872.42	877.98	894.77
GRADE 10	894.37	915.26	867.02	921.68	888.44	895.41
GRADE 11	886.29	879.28	884.83	883.92	948.30	925.61
GRADE 12	963.41	994.17	982.99	1,003.27	955.35	1,007.14
K - 12 ADM'S	10,302.67	10,394.37	10,371.85	10,369.29	10,400.22	10,510.97
	-2.26%	0.89%	-0.22%	-0.02%	0.30%	1.06%
VPREK - 12 ADM'S	10,480.42	10,632.67	10,636.99	10,631.07	10,670.36	10,786.33
	-1.77%	1.45%	0.04%	-0.06%	0.37%	1.09%
WEIGHTED ADM'S	11,726.67	11,521.78	11,674.51	11,683.08	11,720.49	11,852.90
	0.00%	-1.75%	1.33%	0.07%	0.32%	1.13%

**Enrollment projections have been updated to recognize trend.

Independent School District 622

2020-2021 General Fund Proposed Budget Summary

	2018-19 FY ACTUAL	2019-20 REVISED BUDGET	2020-21 PROPOSED BUDGET	CHANGE
REVENUE:				
PROPERTY TAX	\$ 31,745,839	\$ 31,120,899	\$ 29,427,157	\$ (1,693,742)
LOCAL REVENUE	3,134,159	3,479,905	3,306,605	(173,300)
STATE REVENUE	114,812,153	116,081,104	117,442,753	1,361,649
FEDERAL AND OTHER REVENUE	4,723,680	4,803,500	4,891,500	88,000
TOTAL REVENUE	\$ 154,415,831	\$ 155,485,408	\$ 155,068,015	\$ (417,393)
EXPENDITURES:				
SALARIES AND WAGES	\$ 80,937,234	\$ 85,687,073	\$ 90,118,625	\$ 4,431,552
EMPLOYEE BENEFITS	31,442,307	32,407,350	33,894,684	1,487,334
PURCHASED SERVICES	21,102,363	22,463,780	22,840,772	376,992
SUPPLIES AND MATERIALS	4,835,896	4,737,236	4,707,608	(29,628)
CAPITAL EXPENDITURES	7,834,496	7,472,151	3,751,237	(3,720,914)
OTHER EXPENDITURES	1,422,968	1,410,317	1,382,422	(27,895)
TOTAL EXPENDITURES	\$ 147,575,264	\$ 154,177,907	\$ 156,695,348	\$ 2,517,441
REVENUES OVER (UNDER) EXPENDITURES	\$ 6,840,567	\$ 1,307,501	\$ (1,627,333)	
BEGINNING FUND BALANCE	\$ 25,440,270	\$ 32,280,838	\$ 33,588,339	
ENDING FUND BALANCE	\$ 32,280,838	\$ 33,588,339	\$ 31,961,006	
FUND BALANCES:				
NONSPENDABLE FOR PREPAIDS/INVENTORY	\$ 168,115	\$ 67,208	\$ 67,208	\$ -
RESTRICTED FOR BASIC SKILLS	80,538	80,538	80,538	0
RESTRICTED FOR OPERATING CAPITAL	9,101,239	9,474,447	8,993,855	(480,592)
RESTRICTED FOR STAFF DEVELOPMENT	288,472	650,358	650,358	0
RESTRICTED FOR MEDICAL ASSISTANCE	1,463,706	1,301,997	670,149	(631,848)
RESTRICTED FOR SAFE SCHOOLS	1,568,357	1,167,431	1,167,431	0
RESTRICTED FOR LONG-TERM FACILITIES	0	0	0	0
ASSIGNED FOR ACHIEVEMENT AND INTEGRATIO	170,994	458,878	458,878	0
ASSIGNED FOR SUBSEQUENT YEAR'S BUDGET	0	1,627,333	0	(1,627,333)
UNASSIGNED	19,439,417	18,760,149	19,872,589	1,112,440
TOTAL FUND BALANCE	\$ 32,280,838	\$ 33,588,339	\$ 31,961,006	\$ (1,627,333)
TOTAL FUND BALANCE %	21.9%	21.8%	20.4%	
UNASSIGNED FUND BALANCE %	13.2%	12.2%	12.7%	

Independent School District 622

2020-2021 General Fund

Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2018-19 FY ACTUAL	2019-20 REVISED BUDGET	2020-21 PROPOSED BUDGET	CHANGE
001	PROPERTY TAX LEVY	\$ 25,991,478	\$ 25,345,899	\$ 23,652,157	\$ (1,693,742)
004	REVENUES FROM MUNICIPALITIES	59,828	50,000	50,000	0
009	FISCAL DISPARITIES	5,391,428	5,400,000	5,400,000	0
010	COUNTY APPORTIONMENT	233,966	225,000	225,000	0
019	MISCELLANEOUS TAX REVENUES	69,139	100,000	100,000	0
	TOTAL PROPERTY TAX	\$ 31,745,839	\$ 31,120,899	\$ 29,427,157	\$ (1,693,742)
021	TUITION FROM OTHER MN SD'S	\$ 564,195	\$ 335,000	\$ 335,000	\$ -
031	TUITION FROM OUT OF STATE SD'S	(8,329)	0	0	0
036	OUT OF STATE NON SCHOOL REVENUES	59,280	55,000	55,000	0
050	FEES FROM PATRONS	306,577	391,305	377,305	(14,000)
060	ADMISSION/ACTIVITY REVENUE	105,168	355,400	444,400	89,000
071	MEDICAL ASSISTANCE THIRD PARTY BILLING	636,686	500,000	410,000	(90,000)
092	INTEREST INCOME	649,419	652,000	552,000	(100,000)
093	RENT SCHOOL FACILITY	631,215	488,500	383,500	(105,000)
094	RENT OTHER PROPERTY	15,320	13,000	13,000	0
096	DONATIONS	16,883	232,000	302,000	70,000
099	MISCELLANEOUS	157,745	457,700	434,400	(23,300)
	TOTAL LOCAL REVENUE	\$ 3,134,159	\$ 3,479,905	\$ 3,306,605	\$ (173,300)
201	ENDOWMENT FUND APPORTIONMENT	\$ 443,045	\$ 467,039	\$ 467,039	\$ -
211	GENERAL EDUCATION AID	90,904,404	92,725,675	93,417,438	691,763
212	LITERACY INCENTIVE AID	500,323	467,400	467,400	0
213	SHARED TIME	37,747	32,000	32,000	0
227	ABATEMENT AID	23,165	20,048	20,048	0
234	AGRICULTURAL MARKET VALUE	234	0	0	0
300	STATE AID	3,954,701	4,418,942	4,088,628	(330,314)
360	SPECIAL EDUCATION AID	18,379,016	17,500,000	18,500,000	1,000,000
369	OTHER REVENUE STATE AGENCIES	0	0	200	200
370	OTHER MDE REVENUE	95,806	0	0	0
398	PERA & TRA SPECIAL FUNDING REVENUE	473,712	450,000	450,000	0
	TOTAL STATE REVENUE	\$ 114,812,153	\$ 116,081,104	\$ 117,442,753	\$ 1,361,649
400-401	FEDERAL AID & GRANT - TITLE I - DISADVANTAGED	\$ 1,654,910	\$ 1,722,000	\$ 1,722,000	\$ -
400-414	FEDERAL AID & GRANT - TITLE II - TCHR TRAINING	276,109	352,000	352,000	0
400-417	FEDERAL AID & GRANT - TITLE III - ELL	169,245	120,000	120,000	0
400-419	FEDERAL AID & GRANT - IDEA SPED 419	2,340,784	2,240,000	2,240,000	0
400-420	FEDERAL AID & GRANT - IDEA SPED 420	69,697	60,000	60,000	0
400-422	FEDERAL AID & GRANT - IDEA SPED 422	63,678	70,000	70,000	0
400-499	FEDERAL AID & GRANT - ALTERNATIVE TO SUSPENSION	(3,487)	0	0	0
400-868	FEDERAL AID & GRANT - TITLE X - HOMELESS	31,820	0	0	0
405-628	FEDERAL AID & GRANT - PERKINS VOCATIONAL	28,093	30,000	30,000	0
500-510	FEDERAL AID & GRANT - TITLE VII - INDIAN ASSISTANCE	70,681	49,000	49,000	0
619	RESALE INCOME	(595)	(98,000)	0	98,000
620	FUNDRAISERS	0	224,000		
621	RESALE INCOME	0	34,500	248,500	214,000
624	SALE OF EQUIPMENT	17,962	0	0	0
625	INSURANCE RECOVERY	4,783	0	0	0
	TOTAL FEDERAL AND OTHER REVENUE	\$ 4,723,680	\$ 4,803,500	\$ 4,891,500	\$ 312,000
	TOTAL REVENUE	\$ 154,415,831	\$ 155,485,408	\$ 155,068,015	\$ (193,393)

Independent School District 622

2020-2021 General Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2018-19 FY ACTUAL	2019-20 REVISED BUDGET	2020-21 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
110	ADMINISTRATION/SUPERVISION	\$ 6,270,152	\$ 6,995,289	\$ 6,989,426	\$ (5,863)
140	LICENSED CLASSROOM TEACHER	41,546,853	42,465,265	45,237,160	2,771,895
141	NON LICENSED CLASSROOM PERSONNEL	338,730	394,800	388,000	(6,800)
143	LICENSED INSTRUCTIONAL SUPPORT	1,901,016	3,625,768	3,757,161	131,393
144	NON LICENSED INSTRUCTIONAL SUPPORT	1,935,421	2,221,820	2,218,050	(3,770)
145	SUBSTITUTE TEACHER	262,375	305,950	282,400	(23,550)
146	SUBSTITUTE NON LICENSED CLASSROOM	59,305	35,000	50,000	15,000
150	PHYSICAL THERAPIST	94,650	98,436	98,939	503
151	OCCUPATIONAL THERAPIST	800,976	816,739	820,895	4,156
152	SPEECH THERAPIST	1,688,675	1,871,690	2,001,997	130,307
154	SCHOOL NURSE	29,749	34,192	34,537	345
155	LICENSED NURSING SERVICES	873,682	1,046,184	1,041,783	(4,401)
156	SOCIAL WORKER	965,193	1,199,015	1,214,653	15,638
157	SCHOOL PSYCHOLOGIST	703,338	798,649	844,930	46,281
161	CERTIFIED PARAPROFESSIONAL	4,575,685	3,848,225	3,970,804	122,579
162	CERTIFIED PARAPROFESSIONAL ONE TO ONE	110,396	178,900	169,000	(9,900)
163	INTERPRETER	29,862	50,000	10,000	(40,000)
165	SCHOOL COUNSELOR	1,092,384	1,115,746	1,176,332	60,586
170	NON INSTRUCTIONAL SUPPORT	12,007,019	12,517,189	13,664,086	1,146,897
171	OVERTIME	219,411	225,000	200,000	(25,000)
174	DAPE SPECIALIST	329,824	341,856	322,018	(19,838)
175	CULTURAL LAISON	168,523	300,000	300,000	0
177	NON INSTRUCTIONAL SUPPORT SUBS	98,380	100,000	100,000	0
185	OTHER LICENSED SALARY PAYMENTS	3,806,268	4,071,275	3,935,533	(135,742)
186	OTHER NON LICENSED SALARY PAYMENTS	1,102,966	1,105,085	1,365,921	260,836
191	SEVERANCE	20,095	50,000	50,000	0
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	(93,694)	(125,000)	(125,000)	0
	TOTAL SALARIES AND WAGES	\$ 80,937,234	\$ 85,687,073	\$ 90,118,625	\$ 4,431,552
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$ 5,992,473	\$ 6,289,054	\$ 6,729,267	\$ 440,213
214	PERA	1,507,541	1,693,920	1,871,497	177,577
218	TRA	4,590,204	4,885,838	5,132,582	246,744
220	HEALTH INSURANCE	14,200,401	13,959,785	14,835,143	875,358
230	LIFE INSURANCE	190,519	226,350	249,136	22,786
235	DENTAL INSURANCE	1,181,924	1,237,026	1,224,810	(12,216)
240	LONG TERM DISABILITY INSURANCE	332,070	300,991	281,695	(19,296)
250	TSA / MN DEFER COMP PLAN	1,741,235	1,875,107	1,812,066	(63,041)
260	LEGAL	83,023	87,541	89,409	1,868
270	WORKERS COMPENSATION	840,446	783,647	829,079	45,432
280	UNEMPLOYMENT COMPENSATION	57,235	93,091	115,000	21,909
291	OPEB PAYG	729,521	1,000,000	750,000	(250,000)
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS	(4,285)	(25,000)	(25,000)	0
	TOTAL EMPLOYEE BENEFITS	\$ 31,442,307	\$ 32,407,350	\$ 33,894,684	\$ 1,487,334

Independent School District 622

2020-2021 General Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2018-19 FY ACTUAL	2019-20 REVISED BUDGET	2020-21 PROPOSED BUDGET	CHANGE
	PURCHASED SERVICES				
303	FEDERAL SUBCONTRACTS <25000	\$ 100,915	\$ 7,194	\$ 74,803	\$ 67,609
304	FEDERAL SUBCONTRACTS >25000	0	0	53,530	53,530
305	CONSULTING FEES	3,177,080	3,141,058	3,080,048	(61,010)
306	SPED LITIGATION COSTS	6,180	0	0	0
307	CONTRACTED SUBS SP ED	311,101	288,450	351,550	63,100
308	FEDERAL TUITION	25,000	0	0	0
308	SPED TUITION	1,975,000	0	0	0
315	REPAIRS & MAIN TECH	166,312	154,500	169,500	15,000
318	DATA PROCESSING & DATA ENTRY SERVICES	11,800	12,000	12,000	0
319	COMPUTER & TECHNOLOGY SERVICES	18,237	31,000	52,000	21,000
320	COMMUNICATION SERVICES	111,350	114,700	126,000	11,300
329	POSTAGE	60,990	52,927	56,800	3,873
330	ELECTRICITY	1,499,624	1,783,850	1,709,750	(74,100)
331	NATURAL GAS	475,442	664,500	630,200	(34,300)
332	WATER & SEWER	329,570	402,024	442,500	40,476
333	TRASH REMOVAL	140,762	154,200	169,500	15,300
334	SECURITY	6,655	14,000	24,124	10,124
335	SNOW REMOVAL	0	123,750	137,850	14,100
340	INSURANCE	579,213	652,508	801,708	149,200
350	REPAIR & MAINTENANCE SERVICES	698,880	546,907	486,627	(60,280)
358	INTERPRETERS FOR LANGUAGE	71,121	65,000	65,000	0
360	TRANSPORTATION	3,954,078	4,553,550	4,858,850	305,300
365	TRANSPORTATION CHARGEBACKS	(411,257)	(180,163)	(232,081)	(51,918)
366	TRAVEL AND CONVENTIONS	362,406	342,524	324,469	(18,055)
368	TRAVEL OUT OF STATE FEDERAL REIMBURSE	12,874	13,500	13,500	0
369	STUDENT ENTRY FEES	50,939	278,400	243,303	(35,097)
370	OPERATING LEASES OR RENTALS	2,254,702	2,700,164	2,494,489	(205,675)
385	THIRD PARTY REIMBURSED SERVICES	0	100	100	0
389	STAFF TUITION AND OTHER REIMBURSEMENTS	18,989	0	0	0
390	TUITION OTHER MN SCHOOL DISTRICTS	3,246,701	4,186,500	4,185,000	(1,500)
391	TUITION OTHER MN SCHOOL DISTRICTS COST SHARING	0	61,982	26,177	(35,805)
392	TUITION OUT OF STATE SCHOOL DISTRICTS	9,172	15,000	15,000	0
393	TUITION SPED	163,966	273,000	250,000	(23,000)
394	TUITION OTHER MN AGENCIES	590,348	564,000	787,000	223,000
396	SHARED COSTS PAIRED DISTRICTS	784,484	985,000	980,000	(5,000)
397	SPED BENEFITS PURCHASED FROM OTHER SD'S	388,008	440,000	404,000	(36,000)
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS	(88,279)	21,655	47,475	25,820
	TOTAL PURCHASED SERVICES	\$ 21,102,363	\$ 22,463,780	\$ 22,840,772	\$ 376,992
	SUPPLIES AND MATERIALS				
401	SUPPLIES AND MATERIALS	\$ 501,517	\$ 964,199	\$ 1,111,676	\$ 147,477
405	NON-INSTRUCTIONAL SOFTWARE LICENSING	194,639	160,930	401,616	240,686
406	INSTRUCTIONAL SOFTWARE LICENSING	326,334	172,350	313,401	141,051
410	CUSTODIAL SUPPLIES	149,494	156,000	149,500	(6,500)
420	REPAIR SUPPLIES	754,769	572,500	705,100	132,600
430	SUPPLIES AND MATERIALS INSTRUCTIONAL	386,334	510,701	529,777	19,076
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL	291,382	520,104	170,358	(349,746)
440	FUELS	389,228	455,600	423,900	(31,700)
455	NON-INSTRUCTIONAL TECH SUPPLIES	97,818	5,520	11,106	5,586
456	INSTRUCTIONAL TECH SUPPLIES	39,193	12,740	21,780	9,040
460	TEXTBOOKS	454,684	600,897	604,172	3,275
461	TESTS	147,637	44,250	0	(44,250)
465	NON-INSTRUCTIONAL TECH DEVICE	103,809	21,250	67,950	46,700
466	INSTRUCTURAL TECH DEVICE	913,392	425,588	68,600	(356,988)
470	MEDIA RESOURCES	30,677	51,055	46,817	(4,238)
490	FOOD PURCHASES	54,989	63,552	81,855	18,303
	TOTAL SUPPLIES AND MATERIALS	\$ 4,835,896	\$ 4,737,236	\$ 4,707,608	\$ (29,628)

Independent School District 622

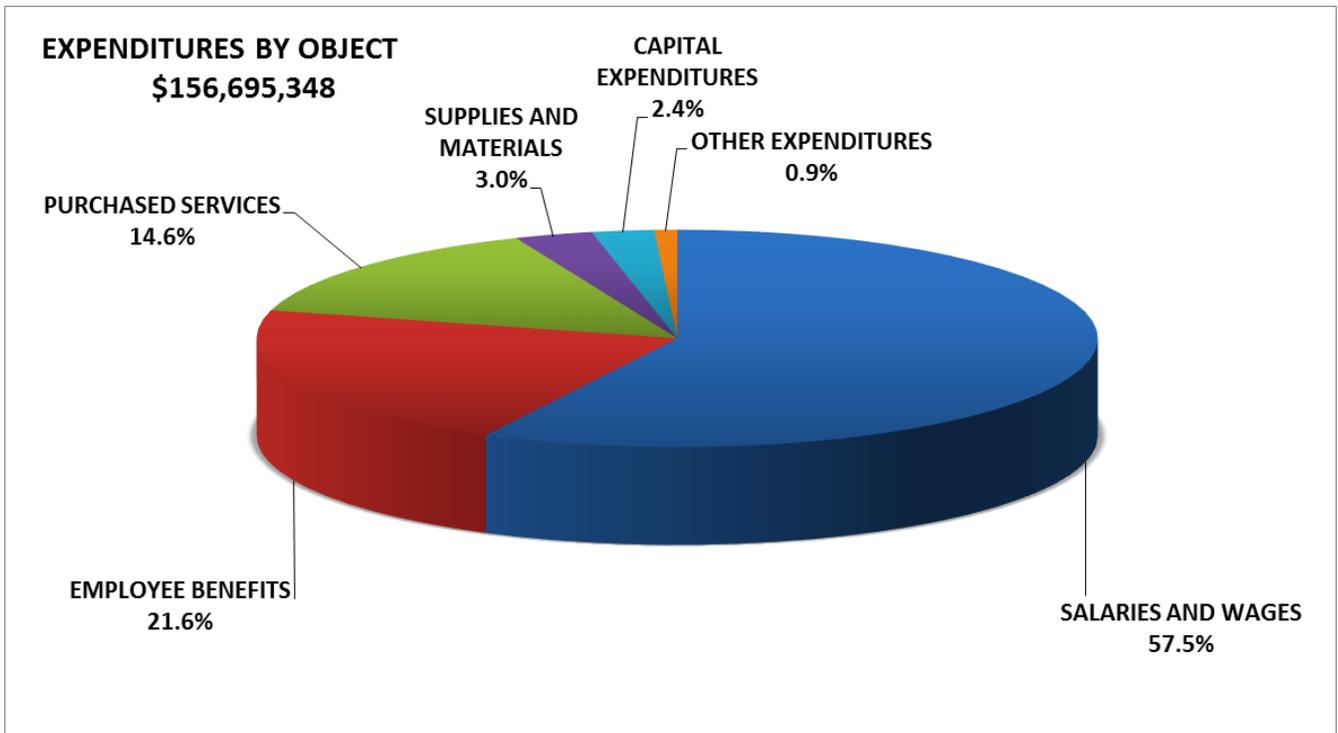
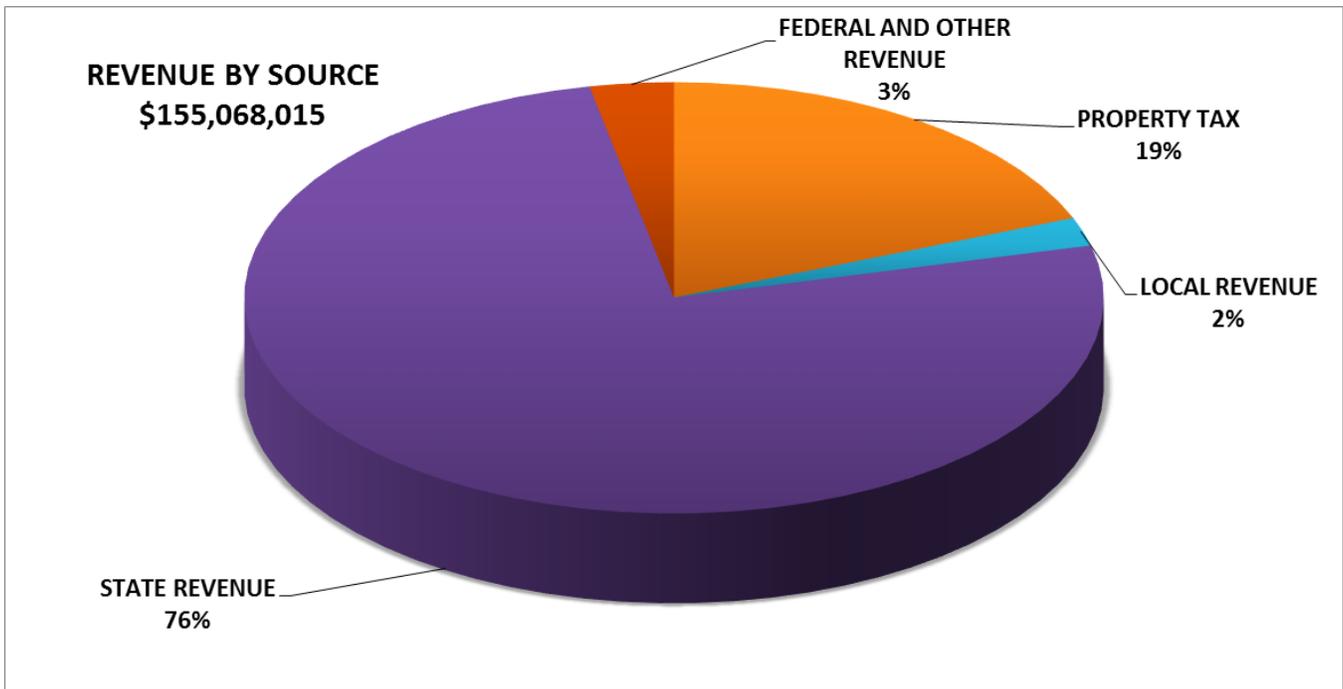
2020-2021 General Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2018-19 FY ACTUAL	2019-20 REVISED BUDGET	2020-21 PROPOSED BUDGET	CHANGE
	CAPITAL EXPENDITURES				
505	CAPITALIZED NON-INSTRUCTIONAL SOFTWARE	\$ -	\$ -	\$ 50,000	\$ 50,000
510	SITE OR GROUNDS	1,500	15,300	15,300	0
520	BUILDINGS	5,212,325	4,991,850	1,516,185	(3,475,665)
530	EQUIPMENT	549,485	482,398	477,326	(5,072)
532	BUS EQUIPMENT	8,150	10,000	10,000	0
533	SPED EQUIPMENT DIRECT INST	4,777	0	0	0
535	CAPITAL LEASES	853,607	0	0	0
548	PUPIL TRANSPORTATION	573,474	700,000	700,000	0
550	VEHICLES	36,385	0	0	0
555	CAPITALIZED NON-INSTRUCTIONAL TECH HDWR	1,007,785	541,649	541,772	123
556	CAPITALIZED INSTRUCTIONAL TECH HDWR	0	290,000	0	(290,000)
580	PRINCIPAL ON CAPITAL LEASE	401,477	395,818	400,728	4,910
581	INTEREST ON CAPITAL LEASE	39,138	45,136	39,926	(5,210)
589	LEASE TRANSACTION	(853,607)	0	0	0
	TOTAL CAPITAL EXPENDITURES	\$ 7,834,496	\$ 7,472,151	\$ 3,751,237	\$ (3,720,914)
820	DUES, MEMBERSHIPS, FEES	\$ 496,574	\$ 590,707	\$ 600,184	\$ 9,477
891	TRA & PERA SPECIAL FUNDING	473,712	412,000	405,000	(7,000)
896	MISCELLANEOUS EXPENSE	452,681	389,110	352,238	(36,872)
898	SCHOLARSHIPS	0	18,500	25,000	6,500
	TOTAL OTHER EXPENDITURES	\$ 1,422,967	\$ 1,410,317	\$ 1,382,422	\$ (27,895)
	TOTAL EXPENDITURES	\$ 147,575,263	\$ 154,177,907	\$ 156,695,348	\$ 2,517,441

Independent School District 622

2020-2021 General Fund Proposed Budget Graphs



Independent School District 622

2020-2021 General Fund Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE

