

Independent School District 622

Proposed Budget Community Education Fund 04



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

Randy Anderson - Director of Business Services

Tamra Sieve - Director of Community Education

Janet Doman - Finance Supervisor

Travis Byrne - Accounting Coordinator

Jeannie Lanz - Executive Assistant - Community Education

June 2020

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

Independent School District 622

2020-2021 Community Education Fund

Proposed Budget Assumptions

- ✦ State aid revenue reflects 2019-2020 levels.
- ✦ School-age care special needs levy adjustment is complete.
- ✦ \$2,379,620 in fund balance, which is 22.86% of expenditures including non-public pupil aid.
- ✦ Fund Balances for targeted areas can only be spent in those designated areas.
- ✦ Salaries have been adjusted to reflect retirements, step movement and any other contractual obligations according to PELRA.
- ✦ Population based on 2015 census data.
- ✦ Budget built assuming no COVID-19 impact, costs associated will be reflected in the January Budget Revisions.
- ✦ Expenditures exceed revenues by \$87,319

Independent School District 622

2020-2021 Community Education Fund

Proposed Budget Summary

	2018-19 FY ACTUAL	2019-20 REVISED BUDGET	2020-21 PROPOSED BUDGET	CHANGE
REVENUE:				
PROPERTY TAX	\$ 1,224,840	\$ 1,184,064	\$ 1,318,542	\$ 134,478
LOCAL REVENUE	3,053,363	2,215,843	2,862,632	646,789
STATE REVENUE	5,475,147	5,576,747	5,604,503	27,756
FEDERAL AND OTHER REVENUE	412,699	545,569	536,860	(8,709)
TOTAL REVENUE	\$ 10,166,049	\$ 9,522,223	\$ 10,322,537	\$ 800,314
EXPENDITURES:				
SALARIES AND WAGES	\$ 4,425,651	\$ 4,380,575	\$ 4,334,104	\$ (46,471)
EMPLOYEE BENEFITS	1,441,544	1,574,197	1,620,068	45,871
PURCHASED SERVICES	3,813,429	3,880,726	3,862,519	(18,207)
SUPPLIES AND MATERIALS	564,494	364,173	479,334	115,161
CAPITAL EXPENDITURES	116,894	74,050	21,950	(52,100)
OTHER EXPENDITURES	85,130	75,717	91,881	16,164
TOTAL EXPENDITURES	\$ 10,447,142	\$ 10,349,438	\$ 10,409,856	\$ 60,418
REVENUES OVER (UNDER) EXPENDITURES	\$ (281,093)	\$ (827,215)	\$ (87,319)	
BEGINNING FUND BALANCE	\$ 3,575,243	\$ 3,294,150	\$ 2,466,938	
ENDING FUND BALANCE	\$ 3,294,150	\$ 2,466,938	\$ 2,379,620	
FUND BALANCES:				% EXPENSE
NONSPENDABLE FOR PREPAID ITEMS	\$ 1,076	\$ -	\$ -	0.00%
COMMUNITY EDUCATION	\$ 1,562,525	\$ 1,074,868	\$ 1,103,046	10.60%
DESIGNATED FOR LEVY ADJUSTMENT	\$ 326,294	\$ 122,133	\$ -	0.00%
ECFE	\$ 594,359	\$ 549,307	\$ 504,597	4.85%
SCHOOL READINESS	\$ 472,979	\$ 264,779	\$ 336,575	3.23%
ADULT BASIC EDUCATION	\$ 336,054	\$ 361,478	\$ 342,391	3.29%
RESTRICTED	\$ 863	\$ 94,370	\$ 93,008	0.89%
TOTAL FUND BALANCE	\$ 3,294,150	\$ 2,466,938	\$ 2,379,620	22.86%

Independent School District 622

2020-2021 Community Education 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	LOCAL PROPERTY TAXES	\$ 1,028,597	\$ 1,184,064	\$ 1,318,542	\$ 134,478
009	FISCAL DISPARITIES	196,359	0	0	0
019	MISCELLANEOUS TAX REVENUE	(116)	0	0	0
	TOTAL PROPERTY TAX	\$ 1,224,840	\$ 1,184,064	\$ 1,318,542	\$ 134,478
021	TUITION FROM OTHER SCHOOL DISTRICTS	\$ 3,443	\$ 3,443	\$ 3,443	\$ -
040	TUITION FROM PATRONS	258,527	151,500	257,311	105,811
050	FEES FROM PATRONS	2,532,662	1,920,400	2,463,661	543,261
092	INTEREST INCOME	107,428	50,000	0	(50,000)
093	RENT	86,682	48,000	84,000	36,000
096	DONATIONS	38,088	27,000	34,857	7,857
099	MISCELLANEOUS	26,533	15,500	19,360	3,860
	TOTAL LOCAL REVENUE	\$ 3,053,363	\$ 2,215,843	\$ 2,862,632	\$ 646,789
227	ABATEMENT AID	\$ 1,934	\$ 2,091	\$ 14,161	\$ 12,070
234	AGRICULTURAL MARKET VALUE	17	0	0	0
300	STATE AID	4,662,482	4,861,013	4,876,699	15,686
301	NON PUBLIC AID	716,139	713,643	713,643	0
370	OTHER STATE AID	94,575	0	0	0
	TOTAL STATE REVENUE	\$ 5,475,147	\$ 5,576,747	\$ 5,604,503	\$ 27,756
400	FEDERAL AID RECEIVED FROM MDE	\$ 291,546	\$ 430,635	\$ 430,635	\$ -
608	SPECIAL FUNCTION FOOD SALES	64,621	55,000	53,000	
611	SPECIAL	56,122	59,434	53,000	(6,434)
619/620	SALE OF MATERIALS	410	500	225	
	TOTAL FEDERAL AND OTHER REVENUE	\$ 412,699	\$ 545,569	\$ 536,860	\$ (6,434)
	TOTAL REVENUE	\$ 10,166,049	\$ 9,522,223	\$ 10,322,537	\$ 802,589

Independent School District 622

2020-2021 Community Education 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				
109	SUPERVISORS	\$ 409,035	\$ 423,015	\$ 449,940	\$ 26,925
110	ADMINISTRATION/SUPERVISION	137,656	187,056	145,000	(42,056)
111	ALL COORDINATORS/FACILITATORS	399,956	415,662	439,051	23,389
120	EC/SCHOOL READINESS/ABE ADMINISTRATION/SUPERVISION	233,469	232,276	244,016	11,740
140	LICENSED CLASSROOM TEACHER	201,522	204,194	208,032	3,838
141	NON LICENSED CLASSROOM PERSONNEL	730,264	716,005	715,396	(609)
143	LICENSED INSTRUCTIONAL SUPPORT PERSONNEL	36,308	51,000	66,782	15,782
144	NON LICENSED INSTRUCTIONAL SUPPORT	888,524	867,475	762,141	(105,334)
145	SUBSTITUTE TEACHER	65,595	41,000	41,000	0
146	SUBSTITUTE NON LICENSED CLASSROOM	100,599	59,600	67,500	7,900
155	LICENSED NURSING SERVICES	122,934	133,500	120,965	(12,535)
165	SCHOOL COUNSELOR	192,769	206,097	206,097	0
170	NON INSTRUCTIONAL SUPPORT	617,100	643,864	638,044	(5,820)
171	OVERTIME	17,570	14,135	17,935	3,800
175	CULTURAL LIASON	5,410	21,125	15,750	(5,375)
177	SUBSTITUTES	293	614	614	0
185	OTHER LICENSED SALARY PAYMENTS	34,745	34,248	34,487	239
186	OTHER NON LICENSED SALARY PAYMENTS	135,608	80,088	111,733	31,645
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	96,294	49,621	49,621	0
	TOTAL SALARIES AND WAGES	\$ 4,425,651	\$ 4,380,575	\$ 4,334,104	\$ (46,471)
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$ 322,308	\$ 345,411	\$ 331,216	\$ (14,195)
214	PERA	183,657	200,093	202,287	2,194
218	TRA	125,464	127,555	126,247	(1,308)
220	HEALTH INSURANCE	650,574	715,200	759,389	44,189
230	LIFE INSURANCE	7,848	11,635	11,923	288
235	DENTAL INSURANCE	55,830	64,849	61,275	(3,574)
240	LONG TERM DISABILITY INSURANCE	10,491	16,982	16,648	(334)
250	TSA / MN DEFER COMP PLAN	50,487	51,992	52,979	987
260	LEGAL	4,345	4,806	4,516	(290)
270	WORKERS COMPENSATION	26,255	31,389	49,303	17,914
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS	4,285	4,285	4,285	0
	TOTAL EMPLOYEE BENEFITS	\$ 1,441,544	\$ 1,574,197	\$ 1,620,068	\$ 45,871

Independent School District 622

2020-2021 Community Education 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	\$ 141,138	\$ 151,269	\$ 151,269	\$ -
304	FEDERAL SUBCONTRACTS >25000	118,169	161,695	161,695	0
305	CONSULTING FEES	284,014	242,319	226,135	(16,184)
315	REPAIR & MAINTENANCE TECH EQUIPMENT	1,456	0	0	0
316	PURCHASED SERVICES JOINT POWERS AGENCIES	39,724	40,299	40,299	0
317	VOLUNTEER MILEAGE	577	400	400	0
319	OTHER PERS SVCS	1,013	0	0	0
320	COMMUNICATION SERVICES	459	4,321	4,321	0
329	POSTAGE	12,029	15,395	10,445	(4,950)
340	INSURANCE	0	0	0	0
350	REPAIR & MAINTENANCE SERVICES	2,276	2,929	929	(2,000)
358	INTERPRETER FOR LANG SERV	0	0	1,500	1,500
360	TRANSPORTATION	0	0	0	0
365	TRANSPORTATION CHARGEBACKS	315,524	310,476	307,976	(2,500)
366	TRAVEL AND CONVENTIONS	37,295	41,047	40,712	(335)
367	TRAVEL AND CONVENTIONS OUT OF STATE	160	0	2,200	2,200
369	STUDENT ENTRY FEES	56,158	35,750	43,750	8,000
370	OPERATING LEASES OR RENTALS	3,718	3,150	2,900	(250)
383	PRINTING	31,954	26,485	23,147	(3,338)
390	TUITION OTHER MN SCHOOL DISTRICTS	2,453,500	2,600,623	2,600,623	0
394	TUITION OTHER MN AGENCIES	229,991	214,093	214,093	0
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS	84,272	30,475	30,125	(350)
	TOTAL PURCHASED SERVICES	\$ 3,813,429	\$ 3,880,726	\$ 3,862,519	\$ (18,207)
	SUPPLIES AND MATERIALS				
401	SUPPLIES AND MATERIALS	\$ 42,175	\$ 32,958	\$ 30,495	\$ (2,463)
405	NON-INSTRUCTIONAL SOFTWARE LICENSING AGREEMENTS	7,006	12,576	12,594	18
406	INSTRUCTIONAL SOFTWARE LICENSE AGREEMENTS	9,808	55,000	5,000	(50,000)
430	SUPPLIES AND MATERIALS INSTRUCTIONAL	147,441	62,650	135,479	72,829
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL	133,168	55,375	0	(55,375)
455	NON-INSTRUCTIONAL TECHNOLOGY SUPPLIES	1,196	200	200	0
456	INSTRUCTIONAL TECHNOLOGY SUPPLIES	611	0	0	0
460	TEXTBOOKS	10,161	28,600	174,987	146,387
461	TESTS	37,424	5,500	0	(5,500)
465	INSTRUCTIONAL TECHNOLOGY DEVICES	28,359	6,976	23,421	16,445
466	NON-INSTRUCTIONAL TECHNOLOGY DEVICES	38,610	3,500	0	(3,500)
490	FOOD PURCHASES	108,535	100,838	97,158	(3,680)
	TOTAL SUPPLIES AND MATERIALS	\$ 564,494	\$ 364,173	\$ 479,334	\$ 115,161
	CAPITAL EXPENDITURES				
506	INSRUCTIONAL SOFTWARE	\$ 67,000	\$ -	\$ -	\$ -
522	BUILDING IMPROVEMENTS	0	0	0	\$ -
530	OTHER EQUIPMENT PURCHASED	49,894	74,050	21,950	(52,100)
555	TECHNOLOGY EQUIPMENT AND SOFTWARE	0	0	0	0
	TOTAL CAPITAL EXPENDITURES	\$ 116,894	\$ 74,050	\$ 21,950	\$ (52,100)
	OTHER EXPENDITURES				
810	JUDGEMENTS	\$ -	\$ -	\$ -	\$ -
820	DUES, MEMBERSHIPS, FEES	85,130	71,360	87,525	16,165
891	TRA AND PERA SPECIAL FUNDING SITUATION PENSION EPXENS	0	0	0	0
895	FEDERAL/NON PUBLIC INDIRECT COST	0	4,357	4,356	(1)
898	MISCELLANEOUS EXPENSE	0	0	0	0
	TOTAL OTHER EXPENDITURES	\$ 85,130	\$ 75,717	\$ 91,881	\$ 16,164
	TOTAL EXPENDITURES	\$ 10,447,142	\$ 10,349,438	\$ 10,409,856	\$ 60,418

Independent School District 622

2020-2021 Community Education Fund

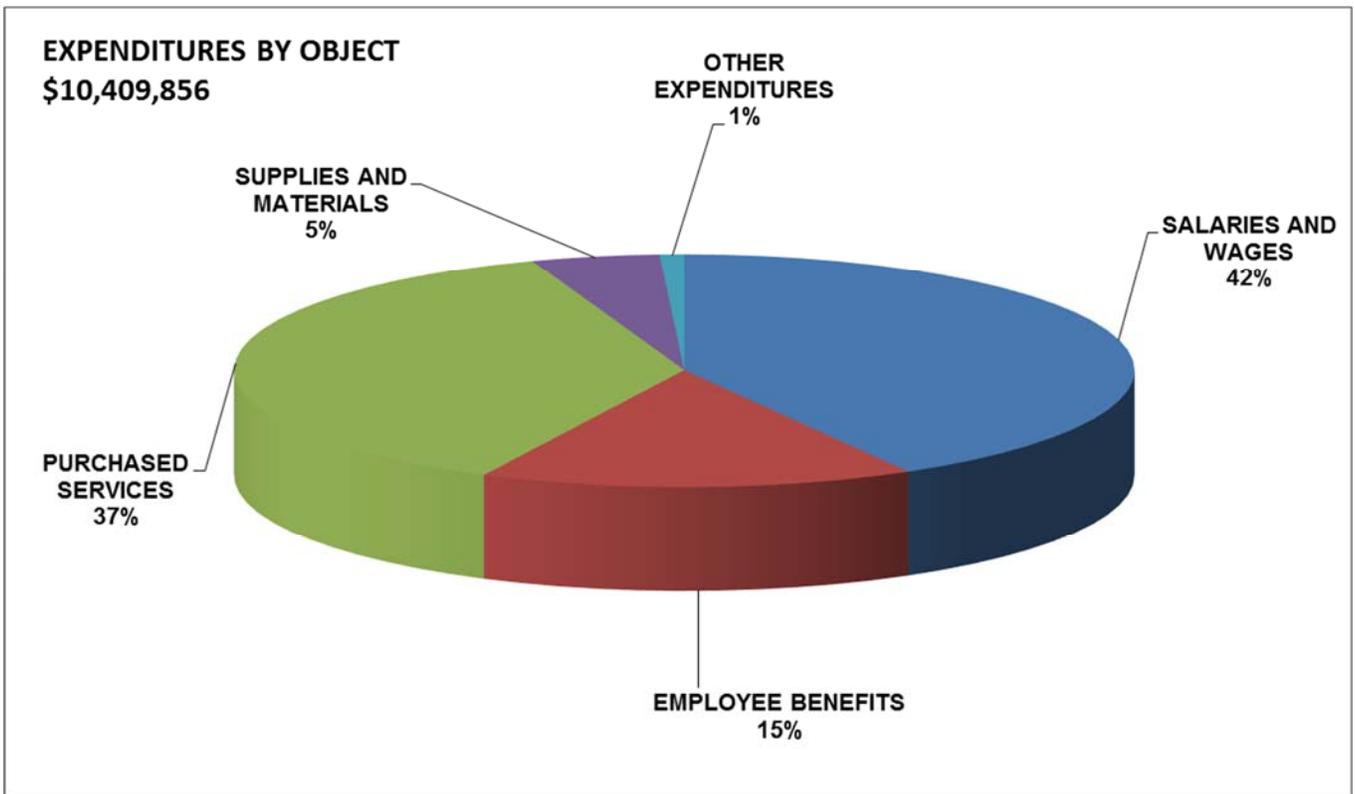
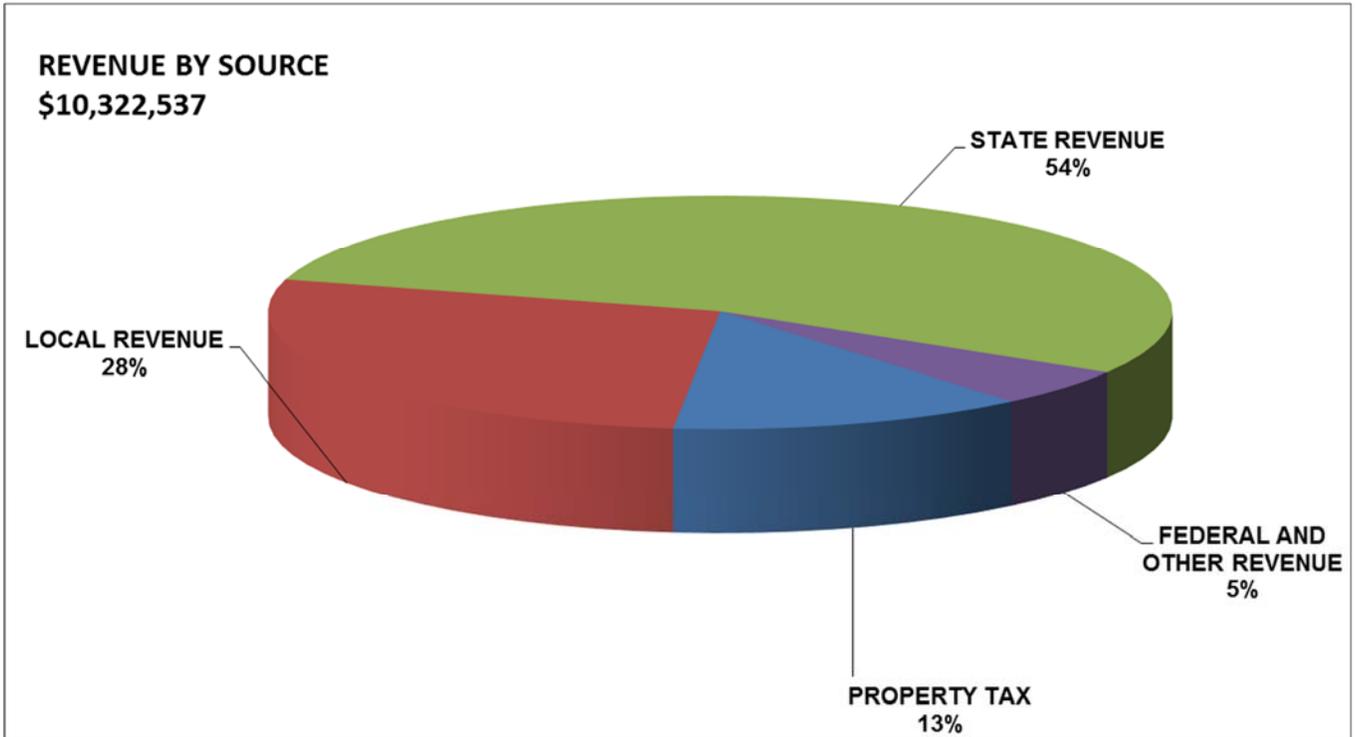
Proposed Budget Detail by Program

PROGRAM	REVENUE SOURCE DESCRIPTION	2018-19 FY ACTUAL	2019-20 REVISED BUDGET	2020-21 PROPOSED BUDGET	CHANGE
	REVENUE BY PROGRAM:				
505	GENERAL COMMUNITY EDUCATION	\$ 560,277	\$ 373,608	\$ 427,479	\$ 53,871
510	ADULTS WITH DISABILITIES	71,454	77,089	71,500	(5,589)
520	ADULT BASIC EDUCATION	4,105,513	4,311,331	4,311,331	0
570	SCHOOL AGE CARE	2,266,791	1,900,000	2,160,000	260,000
580	EARLY CHILDHOOD AND FAMILY EDUCATION	685,483	680,990	693,844	12,854
581	PRE-KINDERGARTEN	248,311	150,000	248,311	98,311
582	SCHOOL READINESS	738,812	677,337	931,926	254,589
583	PRE-SCHOOL SCREENING	58,854	55,000	60,000	5,000
585	YOUTH ENRICHMENT	339,934	288,697	345,097	56,400
590	COMMUNITY RESOURCES/VOLUNTEERS	374,481	294,528	359,406	64,878
593	OTHER COMMUNITY PROGRAMS	716,139	713,643	713,643	0
	TOTAL REVENUE	\$ 10,166,049	\$ 9,522,223	\$ 10,322,537	\$ 800,314
	EXPENDITURES BY PROGRAM:				
505	GENERAL COMMUNITY EDUCATION	\$ 662,776	\$ 628,982	\$ 524,881	\$ (104,101)
510	ADULTS WITH DISABILITIES	71,454	72,589	71,500	(1,089)
520	ADULT BASIC EDUCATION	4,203,888	4,285,907	4,330,418	44,511
570	SCHOOL AGE CARE	2,275,960	2,229,425	2,156,554	(72,871)
580	EARLY CHILDHOOD AND FAMILY EDUCATION	722,464	726,042	738,554	12,512
581	PRE-KINDERGARTEN	248,311	239,257	248,311	9,054
582	SCHOOL READINESS	752,080	796,280	860,130	63,850
583	PRE-SCHOOL SCREENING	58,854	61,778	61,363	(415)
585	YOUTH ENRICHMENT	360,571	339,867	345,097	5,230
590	COMMUNITY RESOURCES/VOLUNTEERS	374,504	355,953	359,406	3,453
593	OTHER COMMUNITY PROGRAMS	214,861	123,459	208,970	85,511
710	COUNSELING/GUIDANCE	338,539	334,185	340,100	5,915
720	HEALTH SERVICES	162,880	155,714	164,572	8,858
	TOTAL EXPENDITURES	\$ 10,447,142	\$ 10,349,438	\$ 10,409,856	\$ 60,418

Independent School District 622

2020-2021 Community Education

Proposed Budget Graphs



Independent School District 622

2020-2021 Community Education Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE

