

Independent School District 622

Proposed Budget Community Education Fund 04



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

Ready for tomorrow

Fiscal Year 2021 - 2022

Covering the period from July 1, 2021 to June 30, 2022

Prepared by

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June 2021

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

Independent School District 622

2021-2022 Community Education Fund Proposed Budget Assumptions

- ✚ State aid reflects updated levels - loss of state aid due to COVID & Universal Feeding for all
- ✚ School age care special needs levy adjustment of \$52,361 is included in revenue
- ✚ Salaries adjusted to reflect retirements, step movement and cost of living increase
- ✚ Fund Balance for targeted areas can only be spent in those designated areas
- ✚ Population based on 2015 census data
- ✚ Planning to ease into Pre-COVID operations

Independent School District 622

2021-2022 Community Education Fund Proposed Budget Summary

	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
REVENUE:				
PROPERTY TAX	\$ 1,170,713	\$ 1,318,542	\$ 1,509,582	\$ 191,040
LOCAL REVENUE	2,387,902	1,703,192	2,408,460	705,268
STATE REVENUE	5,758,476	6,318,271	5,796,724	(521,547)
FEDERAL AND OTHER REVENUE	445,444	558,550	447,026	(111,524)
TOTAL REVENUE	\$ 9,762,535	\$ 9,898,555	\$ 10,161,792	\$ 263,237
EXPENDITURES:				
SALARIES AND WAGES	\$ 4,389,520	\$ 4,005,277	\$ 4,275,840	\$ 270,563
EMPLOYEE BENEFITS	1,520,699	1,420,212	1,542,615	122,403
PURCHASED SERVICES	3,867,372	4,051,635	3,934,172	(117,463)
SUPPLIES AND MATERIALS	435,897	560,285	481,055	(79,230)
CAPITAL EXPENDITURES	83,080	16,650	14,150	(2,500)
OTHER EXPENDITURES	65,249	56,902	58,451	1,549
TOTAL EXPENDITURES	\$ 10,361,817	\$ 10,110,961	\$ 10,306,283	\$ 195,322
REVENUES OVER (UNDER) EXPENDITURES	\$ (599,282)	\$ (212,406)	\$ (144,491)	
BEGINNING FUND BALANCE	\$ 3,326,340	\$ 2,727,058	\$ 2,514,655	
ENDING FUND BALANCE	\$ 2,727,058	\$ 2,514,655	\$ 2,370,165	
FUND BALANCES:				% EXPENSE
NONSPENDABLE FOR PREPAID ITEMS	\$ 553	\$ -	\$ -	0.00%
COMMUNITY EDUCATION	1,482,722	1,320,652	1,274,214	12.36%
DESIGNATED FOR LEVY ADJUSTMENT	326,294	0	0	0.00%
ECFE	392,480	465,273	468,917	4.55%
SCHOOL READINESS	326,907	458,625	356,928	3.46%
ADULT BASIC EDUCATION	195,113	267,112	267,112	2.59%
RESTRICTED	2,989	2,990	2,991	0.03%
TOTAL FUND BALANCE	\$ 2,727,058	\$ 2,514,655	\$ 2,370,165	23.00%

Independent School District 622

2021-2022 Community Education Fund

Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
001	LOCAL PROPERTY TAXES	\$ 996,633	\$ 1,318,542	\$ 1,509,582	\$ 191,040
009	FISCAL DISPARITIES	174,160	0	0	0
019	MISCELLANEOUS TAX REVENUE	(80)	0	0	0
	TOTAL PROPERTY TAX	\$ 1,170,713	\$ 1,318,542	\$ 1,509,582	\$ 191,040
021	TUITION FROM OTHER SCHOOL DISTRICTS	\$ 3,443	\$ 3,443	\$ 3,443	\$ -
040	TUITION FROM PATRONS	249,578	257,311	248,311	(9,000)
050	FEES FROM PATRONS	1,947,159	1,370,588	2,021,906	651,318
092	INTEREST INCOME	79,691	0	40,000	40,000
093	RENT	51,102	30,000	52,000	22,000
096	DONATIONS	31,362	19,100	26,600	7,500
099	MISCELLANEOUS	25,567	22,750	16,200	(6,550)
	TOTAL LOCAL REVENUE	\$ 2,387,902	\$ 1,703,192	\$ 2,408,460	\$ 705,268
227	ABATEMENT AID	\$ 2,042	\$ 14,161	\$ 2,207	\$ (11,954)
234	AGRICULTURAL MARKET VALUE	(16)	0	0	0
300	STATE AID	4,808,568	5,214,343	5,037,175	(177,168)
301	NON PUBLIC AID	712,005	757,342	757,342	0
369	OTHER - STATE AGENCIES	0	252,000	0	(252,000)
370	OTHER STATE AID	235,877	80,425	0	(80,425)
	TOTAL STATE REVENUE	\$ 5,758,476	\$ 6,318,271	\$ 5,796,724	\$ (521,547)
400	FEDERAL AID RECEIVED FROM MDE	\$ 336,060	\$ 444,886	\$ 350,311	\$ (94,575)
405	FEDERAL AID RECEIVED FROM OTHER AGENCIES		14,000		(14,000)
608	SPECIAL FUNCTION FOOD SALES	53,588	53,000	49,617	(3,383)
611	SPECIAL	50,649	46,640	46,618	(22)
619/620	SALE OF MATERIALS	5,147	24	480	456
	TOTAL FEDERAL AND OTHER REVENUE	\$ 445,444	\$ 558,550	\$ 447,026	\$ (111,524)
	TOTAL REVENUE	\$ 9,762,535	\$ 9,898,555	\$ 10,161,792	\$ 263,237

Independent School District 622

2021-2022 Community Education Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
109	SUPERVISORS	\$ 401,455	\$ 381,086	\$ 405,976	\$ 24,890
110	ADMINISTRATION/SUPERVISION	187,057	145,000	150,859	5,859
111	ALL COORDINATORS/FACILITATORS	388,244	382,951	404,324	21,373
120	EC/SCHOOL READINESS/ABE ADMINISTRATION/SUPERVISION	238,114	244,016	249,850	5,834
140	LICENSED CLASSROOM TEACHER	205,436	132,669	135,326	2,657
141	NON LICENSED CLASSROOM PERSONNEL	756,150	779,265	810,155	30,890
143	LICENSED INSTRUCTIONAL SUPPORT PERSONNEL	51,396	53,849	39,398	(14,451)
144	NON LICENSED INSTRUCTIONAL SUPPORT	829,341	685,490	901,145	215,655
145	SUBSTITUTE TEACHER	42,481	40,500	40,500	0
146	SUBSTITUTE NON LICENSED CLASSROOM	59,678	50,600	39,500	(11,100)
155	LICENSED NURSING SERVICES	137,867	128,623	129,443	820
165	SCHOOL COUNSELOR	212,553	219,860	219,860	0
170	NON INSTRUCTIONAL SUPPORT	665,737	616,731	591,306	(25,425)
171	OVERTIME	14,282	8,835	17,810	8,975
175	CULTURAL LIASON	24,204	27,374	16,411	(10,963)
177	SUBSTITUTES	3,563	855	855	0
185	OTHER LICENSED SALARY PAYMENTS	37,408	15,899	15,895	(4)
186	OTHER NON LICENSED SALARY PAYMENTS	78,085	57,653	91,056	33,403
195	INTERDEPARTMENTAL SALARY CHARGEBACKS	56,469	34,021	16,171	(17,850)
	TOTAL SALARIES AND WAGES	\$ 4,389,520	\$ 4,005,277	\$ 4,275,840	\$ 270,563
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$ 319,948	\$ 302,081	\$ 328,089	\$ 26,008
214	PERA	185,586	176,646	197,150	20,504
218	TRA	131,738	122,130	137,127	14,997
220	HEALTH INSURANCE	717,895	634,152	684,929	50,777
230	LIFE INSURANCE	9,708	11,797	12,337	540
235	DENTAL INSURANCE	60,145	56,006	57,628	1,622
240	LONG TERM DISABILITY INSURANCE	10,876	15,994	17,372	1,378
250	TSA / MN DEFER COMP PLAN	55,568	53,457	54,755	1,298
260	LEGAL	4,585	4,154	4,332	178
270	WORKERS COMPENSATION	24,650	43,795	48,896	5,101
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS	0	0	0	0
	TOTAL EMPLOYEE BENEFITS	\$ 1,520,699	\$ 1,420,212	\$ 1,542,615	\$ 122,403

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2021-2022 Community Education Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
	PURCHASED SERVICES				
303	FEDERAL SUBCONTRACTS <25000	\$ 61,611	\$ 151,269	\$ 126,269	\$ (25,000)
304	FEDERAL SUBCONTRACTS >25000	188,872	248,670	98,670	(150,000)
305	CONSULTING FEES	479,140	200,400	199,900	(500)
315	REPAIR & MAINTENANCE TECH EQUIPMENT	93	0	0	0
316	PURCHASED SERVICES JOINT POWERS AGENCIES	0	48,000	48,000	0
317	VOLUNTEER MILEAGE	360	300	75	(225)
319	OTHER PERS SVCS	864	0	0	0
320	COMMUNICATION SERVICES	3,961	1,650	1,480	(170)
329	POSTAGE	13,413	8,310	11,510	3,200
340	INSURANCE	0	0	0	0
350	REPAIR & MAINTENANCE SERVICES	563	525	525	0
358	INTERPRETER FOR LANG SERV	1,297	1,000	1,000	0
360	TRANSPORTATION	58	500	500	0
365	TRANSPORTATION CHARGEBACKS	218,887	295,342	291,154	(4,188)
366	TRAVEL AND CONVENTIONS	32,222	32,193	27,463	(4,730)
367	TRAVEL AND CONVENTIONS OUT OF STATE	0	2,700	2,700	0
369	STUDENT ENTRY FEES	34,636	10,750	12,350	1,600
370	OPERATING LEASES OR RENTALS	2,395	600	600	0
383	PRINTING	24,518	14,600	22,350	7,750
390	TUITION OTHER MN SCHOOL DISTRICTS	2,527,016	2,843,089	2,843,089	0
394	TUITION OTHER MN AGENCIES	214,093	172,573	172,573	0
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS	63,373	19,164	73,964	54,800
	TOTAL PURCHASED SERVICES	\$ 3,867,372	\$ 4,051,635	\$ 3,934,172	\$ (117,463)
	SUPPLIES AND MATERIALS				
401	SUPPLIES AND MATERIALS	\$ 28,853	\$ 43,783	\$ 29,557	\$ (14,226)
405	NON-INSTRUCTIONAL SOFTWARE LICENSING AGREEMENTS	13,116	12,584	12,042	(542)
406	INSTRUCTIONAL SOFTWARE LICENSE AGREEMENTS	59,011	29,607	29,607	0
430	SUPPLIES AND MATERIALS INSTRUCTIONAL	69,407	147,675	124,918	(22,757)
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL	100,915	0	0	0
455	NON-INSTRUCTIONAL TECHNOLOGY SUPPLIES	737	200	100	(100)
456	INSTRUCTIONAL TECHNOLOGY SUPPLIES	205	0	0	0
460	TEXTBOOKS	57,139	186,006	185,987	(19)
461	TESTS	13,348	0	0	0
465	INSTRUCTIONAL TECHNOLOGY DEVICES	6,254	57,930	36,520	(21,410)
466	NON-INSTRUCTIONAL TECHNOLOGY DEVICES	3,504	0	0	0
490	FOOD PURCHASES	83,408	82,500	62,324	(20,176)
	TOTAL SUPPLIES AND MATERIALS	\$ 435,897	\$ 560,285	\$ 481,055	\$ (79,230)
	CAPITAL EXPENDITURES				
506	INSRUCTIONAL SOFTWARE	\$ -	\$ -	\$ -	\$ -
522	BUILDING IMPROVEMENTS	0	0	0	\$ -
530	OTHER EQUIPMENT PURCHASED	83,080	16,650	14,150	(2,500)
555	TECHNOLOGY EQUIPMENT AND SOFTWARE	0	0	0	0
	TOTAL CAPITAL EXPENDITURES	\$ 83,080	\$ 16,650	\$ 14,150	\$ (2,500)
	OTHER EXPENDITURES				
810	JUDGEMENTS	\$ -	\$ -	\$ -	\$ -
820	DUES, MEMBERSHIPS, FEES	65,249	50,465	52,015	1,550
891	TRA AND PERA SPECIAL FUNDING SITUATION PENSION EXPENS	0	0	0	0
895	FEDERAL/NON PUBLIC INDIRECT COST	0	6,437	6,436	(1)
898	MISCELLANEOUS EXPENSE	0	0	0	0
	TOTAL OTHER EXPENDITURES	\$ 65,249	\$ 56,902	\$ 58,451	\$ 1,549
	TOTAL EXPENDITURES	\$ 10,361,817	\$ 10,110,961	\$ 10,306,283	\$ 195,322

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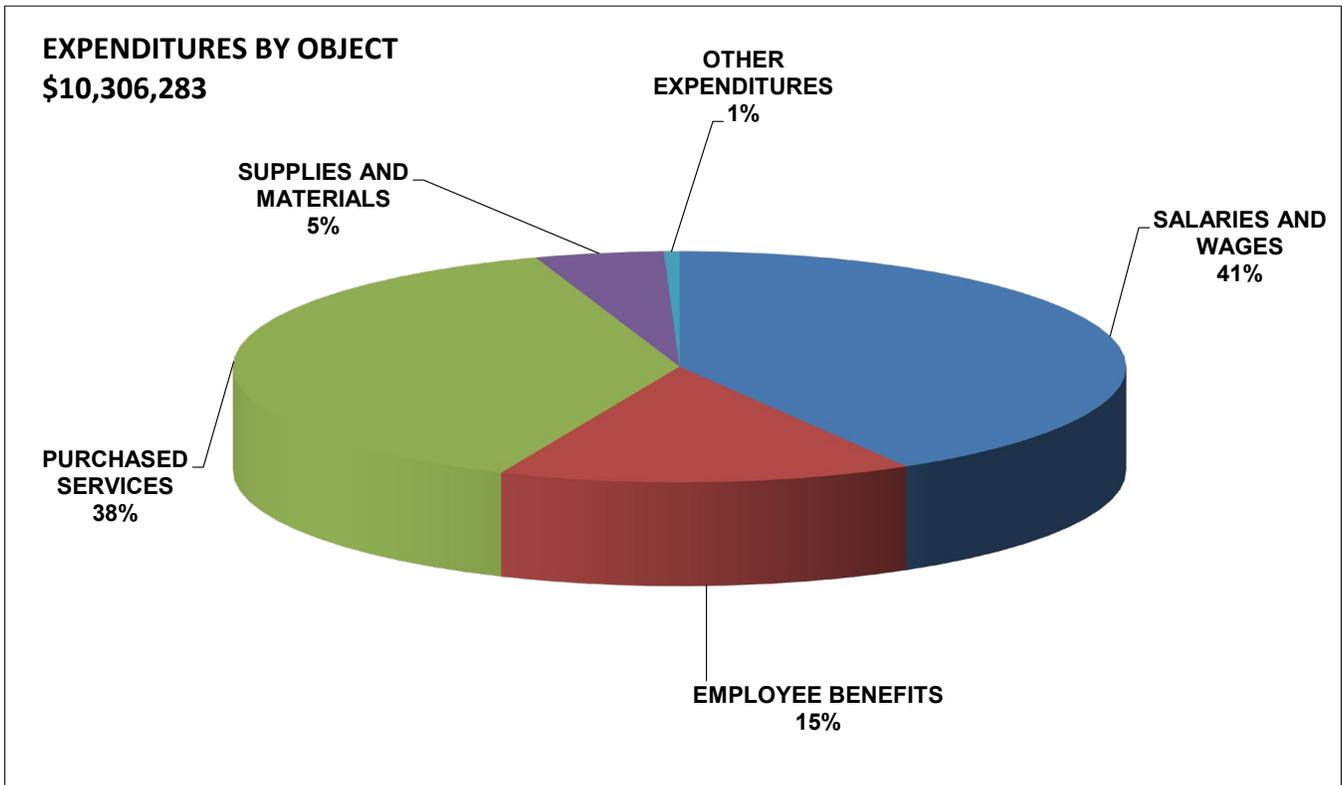
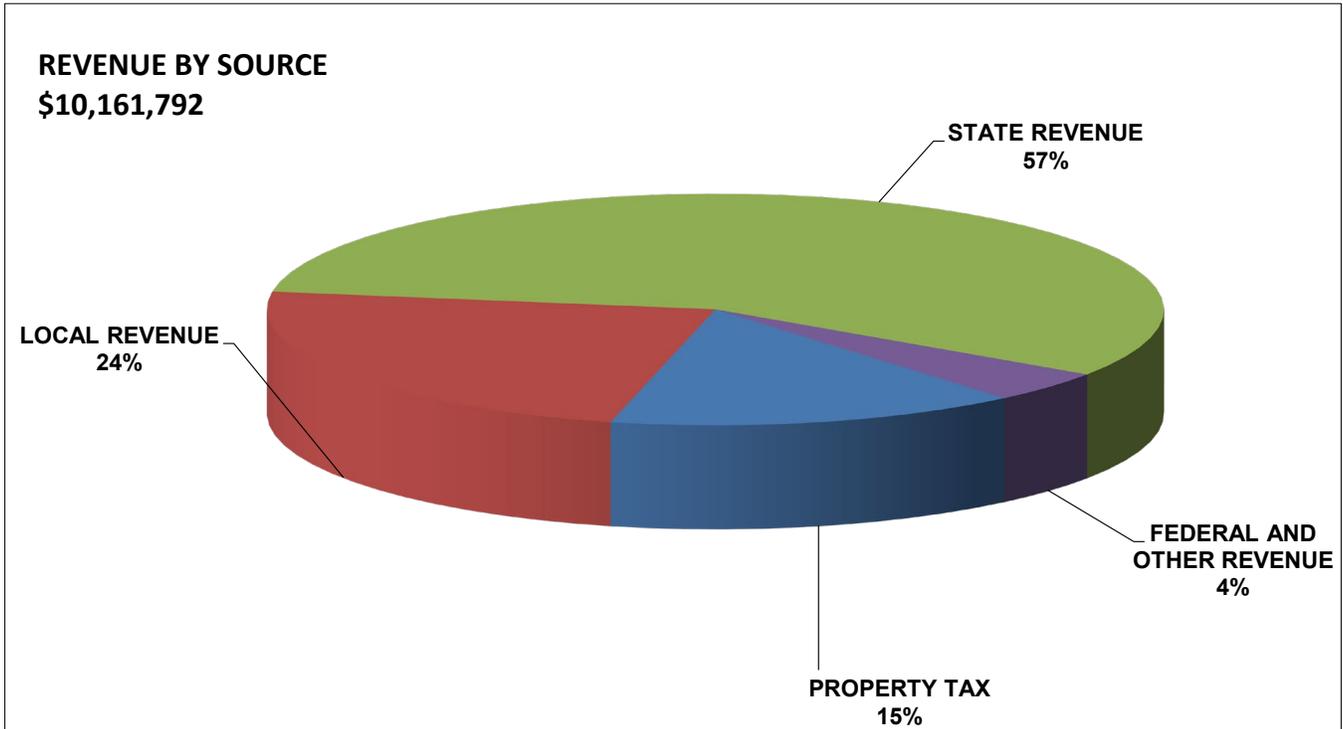
2021-2022 Community Education Fund

Proposed Budget Detail by Program

PROGRAM	REVENUE SOURCE DESCRIPTION	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
	REVENUE BY PROGRAM:				
505	GENERAL COMMUNITY EDUCATION	\$ 381,931	\$ 287,456	\$ 516,792	\$ 229,336
510	ADULTS WITH DISABILITIES	68,999	67,366	69,048	1,682
520	ADULT BASIC EDUCATION	4,372,693	4,743,651	4,534,651	(209,000)
570	SCHOOL AGE CARE	1,947,645	1,453,252	1,845,000	391,748
580	EARLY CHILDHOOD AND FAMILY EDUCATION	690,973	693,844	610,937	(82,907)
581	PRE-KINDERGARTEN	248,311	248,311	248,311	0
582	SCHOOL READINESS	649,804	931,926	835,552	(96,374)
583	PRE-SCHOOL SCREENING	57,776	60,000	60,000	0
585	YOUTH ENRICHMENT	306,078	330,772	330,772	0
590	COMMUNITY RESOURCES/VOLUNTEERS	326,320	324,635	353,387	28,752
593	OTHER COMMUNITY PROGRAMS	712,005	757,342	757,342	0
	TOTAL REVENUE	\$ 9,762,535	\$ 9,898,555	\$ 10,161,792	\$ 263,237
	EXPENDITURES BY PROGRAM:				
505	GENERAL COMMUNITY EDUCATION	\$ 322,886	\$ 439,038	\$ 495,261	\$ 56,223
510	ADULTS WITH DISABILITIES	68,999	67,366	69,048	1,682
520	ADULT BASIC EDUCATION	4,513,630	4,743,652	4,534,651	(209,001)
570	SCHOOL AGE CARE	2,117,172	1,718,588	1,912,970	194,382
580	EARLY CHILDHOOD AND FAMILY EDUCATION	891,126	621,051	607,293	(13,758)
581	PRE-KINDERGARTEN	248,311	248,311	248,311	0
582	SCHOOL READINESS	795,876	800,208	937,249	137,041
583	PRE-SCHOOL SCREENING	57,779	60,000	60,000	0
585	YOUTH ENRICHMENT	306,925	330,771	330,772	1
590	COMMUNITY RESOURCES/VOLUNTEERS	329,234	324,635	353,387	28,752
593	OTHER COMMUNITY PROGRAMS	205,207	222,050	222,050	0
710	COUNSELING/GUIDANCE	340,100	355,905	355,905	0
720	HEALTH SERVICES	164,572	179,386	179,386	0
	TOTAL EXPENDITURES	\$ 10,361,817	\$ 10,110,961	\$ 10,306,283	\$ 195,322

Independent School District 622

2021-2022 Community Education Proposed Budget Graphs



Independent School District 622

2021-2022 Community Education Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE

