

Independent School District 622

Proposed Budget General Fund Fund 01



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



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NORTH ST. PAUL | MAPLEWOOD | OAKDALE

Ready for tomorrow

School Board

Michelle Yener, Chair
Term Ends Dec. 31, 2022

Ben Jarman, Clerk
Term Ends Dec. 31, 2022

Steve Hunt, Director
Term Ends Dec. 31, 2024

Julia Martens, Director
Term Ends Dec. 31, 2024

Nancy Livingston, Vice Chair
Term Ends Dec. 31, 2024

Caleb Anderson, Treasurer
Term Ends Dec. 31, 2022

Charlotte Nitardy, Director
Term Ends Dec. 31, 2024

Administration

Christine Tucci Osorio, Superintendent

Randy Anderson, Director of Business Services

Tamra Lennox, Director of Community Education

Josh Anderson, Director of Communications &
Technology Innovation

Troy Miller, Assistant Superintendent

Heidi Leigh, Director of Teaching and Learning

Tricia St. Michaels, Director of Student Services

Amylee Yang, 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

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

2021-2022 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

2021-2022 General Fund Proposed Budget Assumptions

- ✚ Enrollment projections have been updated to recognize trend & current demographics
- ✚ Enrollment decrease for Pre-K of 80 ADM's due to possible loss of grants. (\$750,000) in aid.
- ✚ Enrollment for K-12 budgeted same as current year.
- ✚ Revenue includes a projected 1% increase in State aid.
- ✚ "One-Time" ESSER II Federal aid included in revenue - \$6,700,000
- ✚ Compensatory revenue projected to be held harmless -\$4,750,000
- ✚ SPED revenue is increased by the per pupil increase - a 3% increase + cross-subsidy aid from legislature
- ✚ Salaries adjusted to reflect retirements, step movement, additional staff and cost of living increase
- ✚ Transportation cost reflects a 2.5% contractor increase and 2.5% increase in SPED & Homeless
- ✚ Utilities increases: electricity 5%, natural gas 3%, all others 3%
- ✚ Cost of inflation is 2.31%
- ✚ Property, liability & workers comp - 5% increase
- ✚ 2021-2022 budget aligned to the strategic plan - On-line learning & Immersion programs included
- ✚ Added custodial at expanded buildings
- ✚ Added Canvas Day Treatment "specialized" program
- ✚ LTFM funds are levied for deferred maintenance on our facilities and can only be used for this purpose
- ✚ LTFM is used for "Like for Like" replacement of fixtures and equipment
- ✚ LTFM "Pay as you go" in General Fund, bonded in Construction Fund
- ✚ Trust funds are for building donations and fundraisers that occur during the year
- ✚ Included in Trust accounts are various private grants received
- ✚ Trust accounts are under "Board control" and must follow all District policy and procedures in expending funds
- ✚ Trust accounts came into Fund 01 last year due to new a new GASB. Used to be in their own fund

Independent School District 622

2021-2022 General Fund Actual and Projected Enrollment Average Daily Membership (ADM'S)

ADM'S	Actual	Actual	Actual	Projected	Projected	Projected
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
ECSE	140.92	155.65	155.99	136.97	135.25	122.07
V-PreK	97.38	109.49	108.34	101.84	31.84	31.84
Handicap (K)	114.31	126.24	119.32	116.88	117.73	119.11
GRADE K	594.81	609.30	623.02	561.88	561.79	564.01
GRADE 1	673.37	743.72	760.89	712.73	704.30	700.04
GRADE 2	700.87	668.12	728.56	722.55	719.08	703.15
GRADE 3	761.57	699.64	679.72	715.36	734.21	730.58
GRADE 4	767.11	757.15	689.40	656.20	715.48	739.37
GRADE 5	789.80	777.90	753.47	672.48	668.06	716.87
GRADE 6	781.42	797.16	753.97	726.98	682.88	679.00
GRADE 7	750.92	798.67	795.75	755.98	757.39	702.19
GRADE 8	803.64	746.90	770.31	783.53	752.42	753.69
GRADE 9	867.84	912.21	855.48	870.39	890.92	841.61
GRADE 10	915.26	867.02	912.64	860.90	878.65	898.39
GRADE 11	879.28	884.83	854.09	913.02	855.24	878.94
GRADE 12	994.17	982.99	1,001.66	1,029.87	1,059.93	953.53
K - 12 ADM'S	10,394.37	10,371.85	10,298.28	10,098.75	10,098.08	9,980.47
	0.89%	-0.22%	-0.71%	-1.94%	-0.01%	-1.16%
VPREK - 12 ADM'S	10,632.67	10,636.99	10,562.61	10,337.57	10,265.17	10,134.39
	1.45%	0.04%	-0.70%	-2.13%	-0.70%	-1.27%
WEIGHTED ADM'S	11,521.78	11,674.51	11,600.60	11,380.30	11,304.08	11,140.06
	-1.75%	1.33%	-0.63%	-1.90%	-0.67%	-1.45%

**Enrollment projections have been updated to recognize trend.

Independent School District 622

2021-2022 General Fund Proposed Budget Summary

	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
REVENUE:				
PROPERTY TAX	\$ 31,638,741	\$ 29,427,157	\$ 29,298,455	\$ (128,702)
LOCAL REVENUE	4,554,573	2,164,845	3,148,555	983,710
STATE REVENUE	117,877,943	116,218,637	117,683,958	1,465,321
FEDERAL AND OTHER REVENUE	4,765,256	11,179,531	11,853,615	674,084
TOTAL REVENUE	\$ 158,836,513	\$ 158,990,170	\$ 161,984,583	\$ 2,994,413
EXPENDITURES:				
SALARIES AND WAGES	\$ 84,156,199	\$ 90,323,925	\$ 93,828,499	\$ 3,504,574
EMPLOYEE BENEFITS	32,893,535	34,021,334	35,585,582	1,564,248
PURCHASED SERVICES	21,014,611	21,232,035	24,291,108	3,059,073
SUPPLIES AND MATERIALS	5,334,840	6,416,318	5,491,881	(924,437)
CAPITAL EXPENDITURES	9,195,840	4,499,237	4,067,231	(432,006)
OTHER EXPENDITURES	1,445,123	1,365,522	1,610,236	244,714
TOTAL EXPENDITURES	\$ 154,040,148	\$ 157,858,371	\$ 164,874,537	\$ 7,016,166
REVENUES OVER (UNDER) EXPENDITURES	\$ 4,796,365	\$ 1,131,799	\$ (2,889,954)	
BEGINNING FUND BALANCE	\$ 33,616,067	\$ 38,412,433	\$ 39,544,232	
ENDING FUND BALANCE	\$ 38,412,433	\$ 39,544,232	\$ 36,654,278	
FUND BALANCES:				
NONSPENDABLE FOR PREPAIDS/INVENTORY	\$ 202,298	\$ 202,298	\$ 202,298	\$ -
RESTRICTED FOR BASIC SKILLS	80,538	30,006	0	(30,006)
RESTRICTED FOR STUDENT ACTIVITIES	151,033	151,033	151,033	0
RESTRICTED FOR OPERATING CAPITAL	9,361,168	8,286,917	7,131,684	(1,155,233)
RESTRICTED FOR STAFF DEVELOPMENT	458,031	408,619	400,640	(7,979)
RESTRICTED FOR MEDICAL ASSISTANCE	1,390,542	1,059,630	318,965	(740,665)
RESTRICTED FOR SAFE SCHOOLS	1,756,702	1,513,286	1,472,073	(41,213)
RESTRICTED FOR LONG-TERM FACILITIES	(37,183)	0	0	0
ASSIGNED FOR ACHIEVEMENT AND INTEGRATION	568,895	0	0	0
ASSIGNED FOR SUBSEQUENT YEAR'S BUDGET	1,627,333	0	2,889,954	2,889,954
UNASSIGNED	20,990,717	25,887,923	22,194,501	(3,693,422)
DESIGNATED FOR TRUST FUNDS	1,164,832	1,190,681	1,079,291	(111,390)
DESIGNATED FOR ACTIVITIES	205,594	300,000	300,000	0
DESIGNATED FOR CURRICULUM	451,357	513,839	513,839	0
TOTAL FUND BALANCE	\$ 38,371,857	\$ 39,544,232	\$ 36,654,278	\$ (2,889,954)
TOTAL FUND BALANCE %	24.9%	25.1%	22.2%	
UNASSIGNED FUND BALANCE %	13.6%	16.4%	13.5%	

Independent School District 622

2021-2022 General 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	PROPERTY TAX LEVY	\$ 26,716,180	\$ 23,652,157	\$ 23,534,562	\$ (117,595)
004	REVENUES FROM MUNICIPALITIES	47,077	50,000	50,000	0
009	FISCAL DISPARITIES	4,593,558	5,400,000	5,400,000	0
010	COUNTY APPORTIONMENT	208,742	225,000	238,893	13,893
019	MISCELLANEOUS TAX REVENUES	73,185	100,000	75,000	(25,000)
	TOTAL PROPERTY TAX	\$ 31,638,742	\$ 29,427,157	\$ 29,298,455	\$ (128,702)
021	TUITION FROM OTHER MN SD'S	\$ 602,376	\$ 425,000	\$ 590,000	\$ 165,000
031	TUITION FROM OUT OF STATE SD'S	26,170	0	0	0
036	OUT OF STATE NON SCHOOL REVENUES	61,080	55,000	55,000	0
050	FEES FROM PATRONS	419,867	280,105	377,305	97,200
060	ADMISSION/ACTIVITY REVENUE	379,639	52,540	351,350	298,810
071	MEDICAL ASSISTANCE THIRD PARTY BILLING	569,089	420,000	350,000	(70,000)
092	INTEREST INCOME	649,465	77,000	276,000	199,000
093	RENT SCHOOL FACILITY	510,263	350,000	493,500	143,500
094	RENT OTHER PROPERTY	15,780	13,000	13,000	0
096	DONATIONS	694,994	110,000	198,000	88,000
099	MISCELLANEOUS	625,850	382,200	444,400	62,200
	TOTAL LOCAL REVENUE	\$ 4,554,573	\$ 2,164,845	\$ 3,148,555	\$ 983,710
201	ENDOWMENT FUND APPORTIONMENT	\$ 479,012	\$ 467,039	\$ 445,229	\$ (21,810)
211	GENERAL EDUCATION AID	91,207,482	90,758,902	90,636,509	(122,393)
212	LITERACY INCENTIVE AID	469,632	467,400	450,000	(17,400)
213	SHARED TIME	46,898	32,000	50,000	18,000
227	ABATEMENT AID	23,052	20,048	20,000	(48)
234	AGRICULTURAL MARKET VALUE	(222)	0	0	0
300	STATE AID	4,561,618	4,023,048	4,102,020	78,972
360	SPECIAL EDUCATION AID	20,530,009	20,000,000	21,500,000	1,500,000
369	OTHER REVENUE STATE AGENCIES	0	200	200	0
370	OTHER MDE REVENUE	85,381	0	30,000	30,000
398	PERA & TRA SPECIAL FUNDING REVENUE	475,080	450,000	450,000	0
	TOTAL STATE REVENUE	\$ 117,877,942	\$ 116,218,637	\$ 117,683,958	\$ 1,465,321
400-154	FEDERAL AID & GRANT - CRF	\$ -	\$ 3,363,023	\$ -	\$ (3,363,023)
400-155	FEDERAL AID & GRANT - ESSER 90%	0	2,848,224	6,687,679	\$ 3,839,455
400-401	FEDERAL AID & GRANT - TITLE I - DISADVANTAGED	1,570,950	1,722,000	1,929,170	\$ 207,170
400-414	FEDERAL AID & GRANT - TITLE II - TCHR TRAINING	128,017	352,000	330,134	(21,866)
400-417	FEDERAL AID & GRANT - TITLE III - ELL	55,483	120,000	191,152	71,152
400-419	FEDERAL AID & GRANT - IDEA SPED 419	2,450,117	2,240,000	2,240,000	0
400-420	FEDERAL AID & GRANT - IDEA SPED 420	70,106	60,000	60,000	0
400-422	FEDERAL AID & GRANT - IDEA SPED 422	93,097	70,000	70,000	0
400-433	FEDERAL AID & GRANT - TITLE IV - SAFE SCHOOLS	98,120	0	123,780	123,780
400-499	FEDERAL AID & GRANT - ALTERNATIVE TO SUSPENSION	0	0	0	0
400-868	FEDERAL AID & GRANT - TITLE X - HOMELESS	21,191	0	0	0
405-174	FEDERAL AID & GRANT - COVID AID FROM OTHER	0	287,784	0	(287,784)
405-628	FEDERAL AID & GRANT - PERKINS VOCATIONAL	28,742	30,000	30,000	0
500-510	FEDERAL AID & GRANT - TITLE VII - INDIAN ASSISTANCE	51,558	49,000	49,000	0
619	RESALE INCOME	(150,716)	(40,000)	(110,200)	(70,200)
620	FUNDRAISERS	285,935	61,500	213,100	151,600
621	RESALE INCOME	41,674	16,000	39,800	23,800
624	SALE OF EQUIPMENT	16,288	0	0	0
625	INSURANCE RECOVERY	4,694	0	0	0
	TOTAL FEDERAL AND OTHER REVENUE	\$ 4,765,256	\$ 11,179,531	\$ 11,853,615	\$ 674,084
	TOTAL REVENUE	\$ 158,836,513	\$ 158,990,170	\$ 161,984,583	\$ 2,994,413

Independent School District 622

2021-2022 General Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2020-21 BUDGET	REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
110	ADMINISTRATION/SUPERVISION	\$	6,989,426	\$	7,527,471 \$ 538,045
140	LICENSED CLASSROOM TEACHER		45,337,160		46,592,949 1,255,789
141	NON LICENSED CLASSROOM PERSONNEL		388,000		418,000 30,000
143	LICENSED INSTRUCTIONAL SUPPORT		3,784,161		2,788,451 (995,710)
144	NON LICENSED INSTRUCTIONAL SUPPORT		2,344,050		2,162,000 (182,050)
145	SUBSTITUTE TEACHER		282,400		325,304 42,904
146	SUBSTITUTE NON LICENSED CLASSROOM		51,000		50,000 (1,000)
150	PHYSICAL THERAPIST		98,939		107,410 8,471
151	OCCUPATIONAL THERAPIST		820,895		829,554 8,659
152	SPEECH THERAPIST		2,001,997		2,143,634 141,637
154	SCHOOL NURSE		34,537		34,537 0
155	LICENSED NURSING SERVICES		1,041,783		1,176,192 134,409
156	SOCIAL WORKER		1,214,653		1,305,614 90,961
157	SCHOOL PSYCHOLOGIST		844,930		866,135 21,205
161	CERTIFIED PARAPROFESSIONAL		3,970,804		5,268,806 1,298,002
162	CERTIFIED PARAPROFESSIONAL ONE TO ONE		169,000		347,000 178,000
163	INTERPRETER		10,000		10,000 0
165	SCHOOL COUNSELOR		1,176,332		1,214,255 37,923
170	NON INSTRUCTIONAL SUPPORT		13,642,086		14,012,634 370,548
171	OVERTIME		200,000		200,400 400
174	DAPE SPECIALIST		322,018		357,918 35,900
175	CULTURAL LAISON		300,000		300,000 0
177	NON INSTRUCTIONAL SUPPORT SUBS		100,000		100,000 0
185	OTHER LICENSED SALARY PAYMENTS		3,928,533		4,345,917 417,384
186	OTHER NON LICENSED SALARY PAYMENTS		1,346,221		1,419,318 73,097
191	SEVERANCE		50,000		50,000 0
195	INTERDEPARTMENTAL SALARY CHARGEBACKS		(125,000)		(125,000) 0
	TOTAL SALARIES AND WAGES	\$	90,323,925	\$	93,828,499 \$ 3,504,574
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$	6,751,067	\$	7,054,207 \$ 303,140
214	PERA		1,883,597		1,985,896 102,299
218	TRA		5,142,182		5,453,944 311,762
220	HEALTH INSURANCE		14,904,143		15,494,613 590,470
230	LIFE INSURANCE		250,036		281,294 31,258
235	DENTAL INSURANCE		1,231,010		1,332,473 101,463
240	LONG TERM DISABILITY INSURANCE		282,595		297,340 14,745
250	TSA / MN DEFER COMP PLAN		1,815,866		1,909,902 94,036
260	LEGAL		89,059		94,291 5,232
270	WORKERS COMPENSATION		831,779		841,622 9,843
280	UNEMPLOYMENT COMPENSATION		115,000		115,000 0
291	OPEB PAYG		750,000		750,000 0
295	INTERDEPARTMENTAL BENEFIT CHARGEBACKS		(25,000)		(25,000) 0
	TOTAL EMPLOYEE BENEFITS	\$	34,021,334	\$	35,585,582 \$ 1,564,248

Independent School District 622

2021-2022 General Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2020-21 BUDGET	REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
	PURCHASED SERVICES				
303	FEDERAL SUBCONTRACTS <25000	\$	87,503	\$	77,930 \$ (9,573)
304	FEDERAL SUBCONTRACTS >25000		53,530		63,000 9,470
305	CONSULTING FEES		2,546,423		2,548,297 1,874
306	SPED LITIGATION COSTS		0		0 0
307	CONTRACTED SUBS SP ED		351,550		323,050 (28,500)
308	FEDERAL TUITION		0		0 0
309	SPED TUITION		2,000,000		2,000,000 0
310	SCHOOL RESOURCE OFFICER		380,000		200,000 (180,000)
311	OTHER CONTRACTED SECURITY		0		172,260 172,260
315	REPAIRS & MAIN TECH		166,050		156,900 (9,150)
318	DATA PROCESSING & DATA ENTRY SERVICES		12,000		12,000 0
319	COMPUTER & TECHNOLOGY SERVICES		54,550		51,500 (3,050)
320	COMMUNICATION SERVICES		151,000		204,300 53,300
329	POSTAGE		56,800		62,589 5,789
330	ELECTRICITY		1,709,750		1,669,250 (40,500)
331	NATURAL GAS		630,200		630,200 0
332	WATER & SEWER		442,500		442,500 0
333	TRASH REMOVAL		169,500		169,500 0
334	SECURITY		24,124		25,624 1,500
335	SNOW REMOVAL		137,850		137,350 (500)
340	INSURANCE		800,108		862,808 62,700
350	REPAIR & MAINTENANCE SERVICES		490,977		488,777 (2,200)
358	INTERPRETERS FOR LANGUAGE		65,000		43,000 (22,000)
360	TRANSPORTATION		2,438,850		4,401,750 1,962,900
365	TRANSPORTATION CHARGEBACKS		(270,381)		(285,081) (14,700)
366	TRAVEL AND CONVENTIONS		383,457		388,711 5,254
368	TRAVEL OUT OF STATE FEDERAL REIMBURSE		13,500		13,500 0
369	STUDENT ENTRY FEES		55,853		258,403 202,550
370	OPERATING LEASES OR RENTALS		2,496,589		2,496,240 (349)
385	THIRD PARTY REIMBURSED SERVICES		100		100 0
389	STAFF TUITION AND OTHER REIMBURSEMENTS		0		0 0
390	TUITION OTHER MN SCHOOL DISTRICTS		3,275,000		3,840,000 565,000
391	TUITION OTHER MN SCHOOL DISTRICTS COST SHARING		26,177		32,000 5,823
392	TUITION OUT OF STATE SCHOOL DISTRICTS		15,000		10,000 (5,000)
393	TUITION SPED		250,000		246,000 (4,000)
394	TUITION OTHER MN AGENCIES		787,000		1,134,000 347,000
396	SHARED COSTS PAIRED DISTRICTS		980,000		980,000 0
397	SPED BENEFITS PURCHASED FROM OTHER SD'S		404,000		404,000 0
398	INTERDEPARTMENTAL SERVICES CHARGEBACKS		47,475		30,650 (16,825)
	TOTAL PURCHASED SERVICES	\$	21,232,035	\$	24,291,108 \$ 3,059,073

Independent School District 622

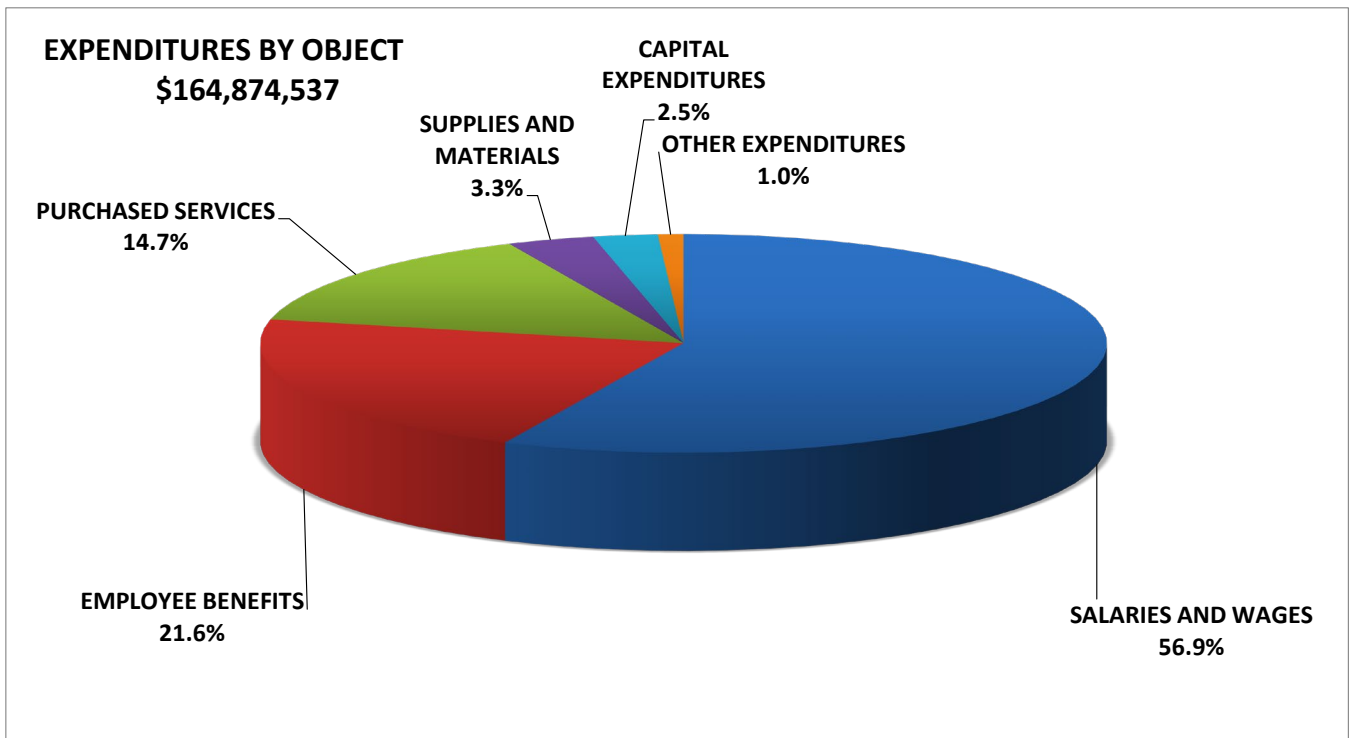
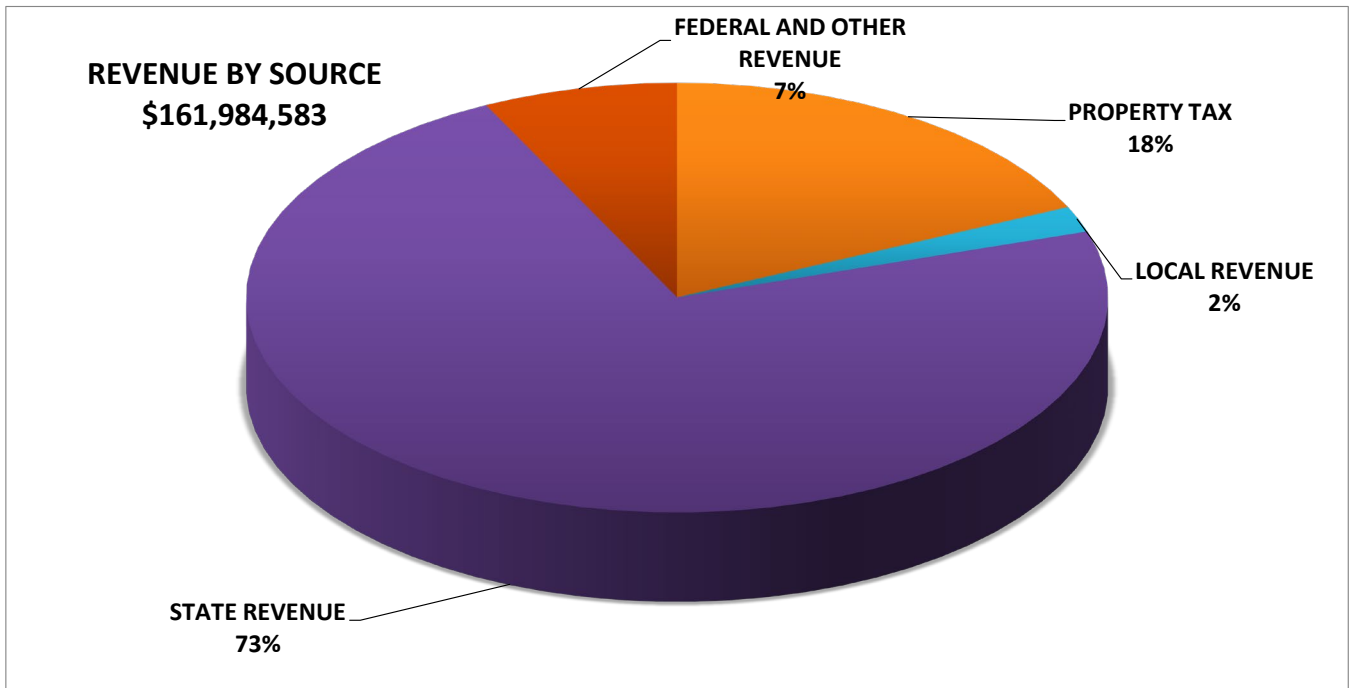
2021-2022 General Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2020-21 BUDGET	REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
	SUPPLIES AND MATERIALS				
401	SUPPLIES AND MATERIALS	\$	1,053,526	\$ 946,193	\$ (107,333)
405	NON-INSTRUCTIONAL SOFTWARE LICENSING		447,166	414,734	(32,432)
406	INSTRUCTIONAL SOFTWARE LICENSING		644,901	343,545	(301,356)
410	CUSTODIAL SUPPLIES		149,500	149,500	0
420	REPAIR SUPPLIES		705,100	705,100	0
430	SUPPLIES AND MATERIALS INSTRUCTIONAL		510,417	591,585	81,168
433	SUPPLIES AND MATERIALS INSTRUCTIONAL INDIVIDUAL		170,358	269,600	99,242
440	FUELS		423,900	423,900	0
455	NON-INSTRUCTIONAL TECH SUPPLIES		31,206	9,750	(21,456)
456	INSTRUCTIONAL TECH SUPPLIES		28,680	13,950	(14,730)
460	TEXTBOOKS		636,172	1,242,292	606,120
461	TESTS		0	86,000	86,000
465	NON-INSTRUCTIONAL TECH DEVICE		156,950	47,700	(109,250)
466	INSTRUCTURAL TECH DEVICE		1,265,423	51,700	(1,213,723)
470	MEDIA RESOURCES		63,902	63,134	(768)
490	FOOD PURCHASES		129,117	133,198	4,081
	TOTAL SUPPLIES AND MATERIALS	\$	6,416,318	\$ 5,491,881	\$ (924,437)
	CAPITAL EXPENDITURES				
505	CAPITALIZED NON-INSTRUCTIONAL SOFTWARE	\$	50,000	\$ 50,000	\$ -
510	SITE OR GROUNDS		0	0	0
520	BUILDINGS		1,516,185	1,776,391	260,206
530	EQUIPMENT		934,126	541,315	(392,811)
532	BUS EQUIPMENT		10,000	10,000	0
533	SPED EQUIPMENT DIRECT INST		0	0	0
535	CAPITAL LEASES		0	0	0
548	PUPIL TRANSPORTATION		845,000	750,037	(94,963)
550	VEHICLES		0	0	0
555	CAPITALIZED NON-INSTRUCTIONAL TECH HDWR		541,772	498,872	(42,900)
556	CAPITALIZED INSTRUCTIONAL TECH HDWR		161,500	0	(161,500)
580	PRINCIPAL ON CAPITAL LEASE		400,728	419,666	18,938
581	INTEREST ON CAPITAL LEASE		39,926	20,950	(18,976)
589	LEASE TRANSACTION		0	0	0
	TOTAL CAPITAL EXPENDITURES	\$	4,499,237	\$ 4,067,231	\$ (432,006)
820	DUES, MEMBERSHIPS, FEES	\$	590,284	\$ 638,369	\$ 48,085
891	TRA & PERA SPECIAL FUNDING		405,000	429,000	24,000
896	MISCELLANEOUS EXPENSE		352,238	525,867	173,629
898	SCHOLARSHIPS		18,000	17,000	(1,000)
900	FUND TRANSFERS		0	0	0
	TOTAL OTHER EXPENDITURES	\$	1,365,522	\$ 1,610,236	\$ 244,714
	TOTAL EXPENDITURES	\$	157,858,371	\$ 164,874,537	\$ 7,016,166

Independent School District 622

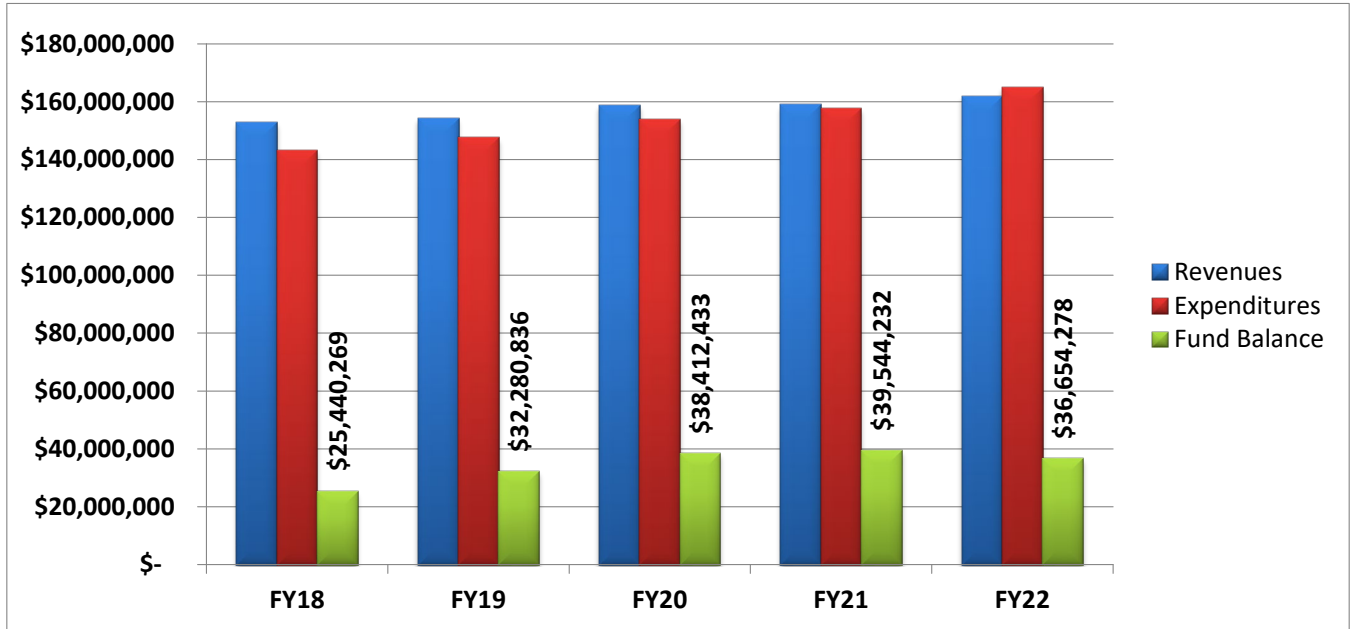
2021-2022 General Fund Proposed Budget Graphs



Independent School District 622

2021-2022 General Fund Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE



Independent School District 622

Proposed Budget Food Service Fund Fund 02



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

Randy Anderson - Director of Business Services

Travis Byrne - Accounting Coordinator

Paula Pohlkamp - Nutrition Supervisor

June 2021

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

Independent School District 622

2021-2022 Food Service Fund

Proposed Budget Assumptions

- ✚ Budget adjusted to Pre-COVID times
- ✚ Summer feeding programs including curbside
- ✚ Revenue adjusted based on “Universal Feeding”
- ✚ Revenues are based on 172 serving days
- ✚ No increase in meal prices
- ✚ Any increase in federal or state sources will be reflected in a revised budget
- ✚ Inflationary increase has been added to food expenses
- ✚ Breakfast is grab & go into the classroom
- ✚ Supper programs at all secondary sites
- ✚ Salaries have been adjusted to reflect retirements, step movement and cost of living increase

Independent School District 622

2021-2022 Food Service Fund

Proposed Budget Summary

	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
REVENUE:				
LOCAL REVENUE	\$ 54,103	\$ 23,000	\$ 26,000	\$ 3,000
STATE REVENUE	381,691	275,000	295,000	20,000
FEDERAL REVENUE	5,140,363	6,438,334	5,615,000	(823,334)
SCHOOL MEAL SALES	1,402,975	25,000	101,000	76,000
TOTAL REVENUE	\$ 6,979,132	\$ 6,761,334	\$ 6,037,000	\$ (724,334)
EXPENDITURES:				
SALARIES AND WAGES	\$ 1,977,726	\$ 1,990,975	\$ 2,001,330	\$ 10,355
EMPLOYEE BENEFITS	807,847	818,770	829,541	10,771
PURCHASED SERVICES	165,756	248,000	148,000	(100,000)
SUPPLIES AND MATERIALS	3,521,611	3,498,834	2,948,129	(550,705)
CAPITAL EXPENDITURES	117,882	150,000	100,000	(50,000)
OTHER EXPENDITURES	5,018	15,000	10,000	(5,000)
TOTAL EXPENDITURES	\$ 6,595,840	\$ 6,721,579	\$ 6,037,000	\$ (684,579)
REVENUES OVER (UNDER) EXPENDITURES	\$ 383,292	\$ 39,755	\$ -	
OTHER FINANCING				
Transfers in	\$ 74,403	\$ -	\$ -	
BEGINNING FUND BALANCE	\$ 1,708,805	\$ 2,166,500	\$ 2,206,255	
ENDING FUND BALANCE	\$ 2,166,500	\$ 2,206,255	\$ 2,206,255	

Independent School District 622

2021-2022 Food Service Fund

Proposed Budget Revenue Detail by Source

SOURCE	REVENUE SOURCE DESCRIPTION	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
092	INTEREST EARNINGS	\$ 23,850	\$ 15,000	\$ 15,000	\$ -
096	DONATIONS	7,760	0	0	0
099	MISCELLANEOUS REVENUE	22,493	8,000	11,000	3,000
	TOTAL LOCAL REVENUE	\$ 54,103	\$ 23,000	\$ 26,000	\$ 3,000
300	STATE AIDS & GRANTS	\$ 381,691	\$ 275,000	\$ 295,000	\$ 20,000
	TOTAL STATE REVENUE	\$ 381,691	\$ 275,000	\$ 295,000	\$ 20,000
400	FEDERAL AID RECEIVED THROUGH MDE	\$ 235,366	\$ 883,334	\$ -	\$ (883,334)
471	FEDERAL LUNCH	375,199	0	0	0
472	FEDERAL FREE & REDUCED	1,594,035	0	4,000,000	4,000,000
473	COMMODITY REBATES	0	0	0	0
474	COMMODITY DISTRIBUTION	422,084	400,000	400,000	0
475	SPECIAL MILK PROGRAM	2,138	0	0	0
476	FEDERAL SCHOOL BREAKFAST	588,281	0	900,000	900,000
477	CASH IN LIEU OF COMMODITIES	14,652	15,000	15,000	0
479	SUMMER SCHOOL	1,908,608	5,140,000	300,000	(4,840,000)
	TOTAL FEDERAL REVENUE	\$ 5,140,363	\$ 6,438,334	\$ 5,615,000	\$ (823,334)
601	SALES TO PUPILS	\$ 1,222,248	\$ 10,000	\$ -	\$ (10,000)
602	SALES TO PUPILS ALA CARTE	55,221	0	15,000	15,000
606	SALES TO ADULTS	69,076	5,000	56,000	51,000
608	SALES SPECIAL FUNCTIONS	56,430	10,000	30,000	20,000
	TOTAL SCHOOL MEAL SALES	\$ 1,402,975	\$ 25,000	\$ 101,000	\$ 76,000
649	FUND TRANSFER	\$ 74,403	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 7,053,535	\$ 6,761,334	\$ 6,037,000	\$ (724,334)

Independent School District 622

2021-2022 Food Service Fund

Proposed Budget Expenditure Detail by Object

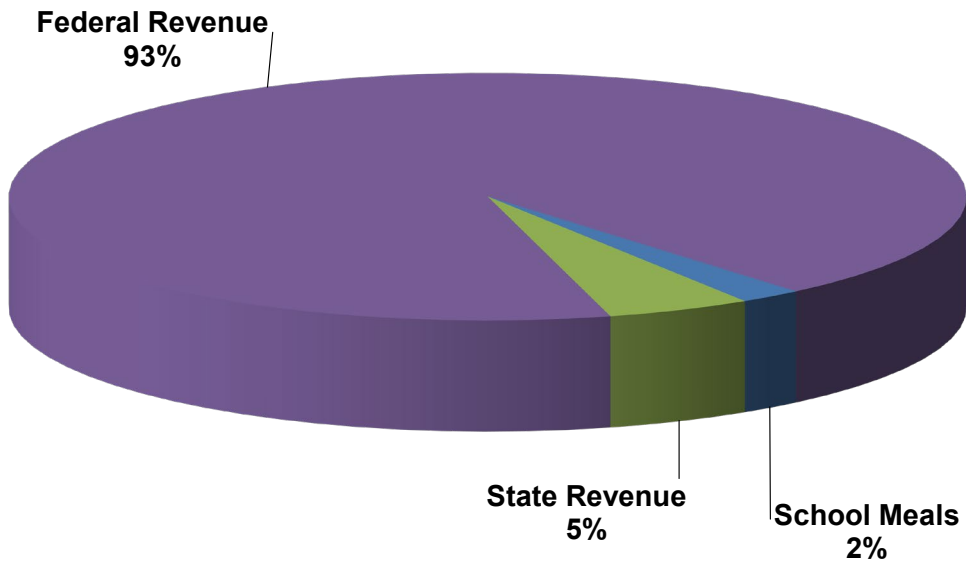
OBJECT	OBJECT DESCRIPTION	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
	SALARIES AND WAGES				
110	ADMINISTRATION/SUPERVISION	\$ 173,057	\$ 181,500	\$ 185,130	\$ 3,630
170	NON-INSTRUCTIONAL SUPPORT	1,773,510	1,694,000	1,700,000	6,000
171	OVERTIME	2,156	975	1,000	25
177	SUBSTITUTES	28,403	39,500	40,200	700
186	OTHER NON-LICENSED	600	0	0	
191	SEVERANCE	0	0	0	0
195	INTERDEPARTMENT SALARY CHARGEBACKS	0	75,000	75,000	0
	TOTAL SALARIES AND WAGES	\$ 1,977,726	\$ 1,990,975	\$ 2,001,330	\$ 10,355
	EMPLOYEE BENEFITS				
210	FICA/MEDICARE	\$ 141,559	\$ 151,622	\$ 146,721	\$ (4,901)
214	PERA	147,312	148,648	149,320	672
220	HEALTH INSURANCE	356,466	335,000	335,000	0
230	LIFE INSURANCE	4,342	5,000	5,000	0
235	DENTAL INSURANCE	4,765	5,000	20,000	15,000
240	LONG TERM DISABILITY INSURANCE	6,943	6,000	6,000	0
250	TSA / MINN DEFER COMP PLAN	35,296	30,000	30,000	0
252	OPEB ARC	0	6,000	6,000	0
260	LEGAL	272	500	500	0
270	WORKERS COMPENSATION	90,293	90,000	90,000	0
280	UNEMPLOYMENT COMPENSATION	120	1,000	1,000	0
291	OPEB PAY AS YOU GO	20,479	15,000	15,000	0
295	INTERDEPARTMENT BENEFIT CHARGEBACKS	0	25,000	25,000	0
	TOTAL EMPLOYEE BENEFITS	\$ 807,847	\$ 818,770	\$ 829,541	\$ 10,771
	PURCHASED SERVICES				
305	CONSULTING FEES/FEES FOR SERVICES	\$ 48,534	\$ 80,000	\$ 10,000	\$ (70,000)
315	REPAIRS/MAINTENANCE COMP/TECH	0	0	0	
319	COMPUTER & TECHNOLOGY SERVICES	308	0	0	0
320	COMMUNICATION SERVICES	74	0	0	0
329	POSTAGE	6,742	4,000	4,000	0
330	UTILITIES	14,582	15,500	15,500	0
350	REPAIR & MAINTENANCE SERVICES	78,232	130,000	100,000	(30,000)
366	TRAVEL AND CONVENTIONS	13,869	15,000	15,000	0
370	OPERATING LEASES OR RENTALS	0	500	500	0
398	INTERDEPARTMENT SERVICES CHARGEBACKS	3,415	3,000	3,000	0
	TOTAL PURCHASED SERVICES	\$ 165,756	\$ 248,000	\$ 148,000	\$ (100,000)
	SUPPLIES AND MATERIALS				
401	SUPPLIES AND MATERIALS	\$ 303,357	\$ 437,853	\$ 340,000	\$ (97,853)
403	UNIFORMS	16,633	20,000	20,000	0
405	NON-INSTRUCTIONAL SOFTWARE	12,227	40,000	40,000	0
455	NON-INSTRUCTIONAL TECH SUPPLIES	0	0	0	0
465	NON-INSTRUCTIONAL TECH DEVICES	11,941	70,500	20,500	(50,000)
490	FOOD PURCHASES	2,569,040	2,325,481	1,886,629	(438,852)
491	COMMODITIES	422,084	400,000	400,000	0
495	MILK	186,329	205,000	241,000	36,000
	TOTAL SUPPLIES AND MATERIALS	\$ 3,521,611	\$ 3,498,834	\$ 2,948,129	\$ (550,705)
	CAPITAL EXPENDITURES				
530	OTHER EQUIPMENT PURCHASED	\$ 117,882	\$ 150,000	\$ 100,000	\$ (50,000)
	TOTAL CAPITAL EXPENDITURES	\$ 117,882	\$ 150,000	\$ 100,000	\$ (50,000)
	OTHER EXPENDITURES				
820	DUES, MEMBERSHIPS, FEES	\$ 5,018	\$ 15,000	\$ 10,000	\$ (5,000)
	TOTAL OTHER EXPENDITURES	\$ 5,018	\$ 15,000	\$ 10,000	\$ (5,000)
	TOTAL EXPENDITURES	\$ 6,595,840	\$ 6,721,579	\$ 6,037,000	\$ (684,579)

Independent School District 622

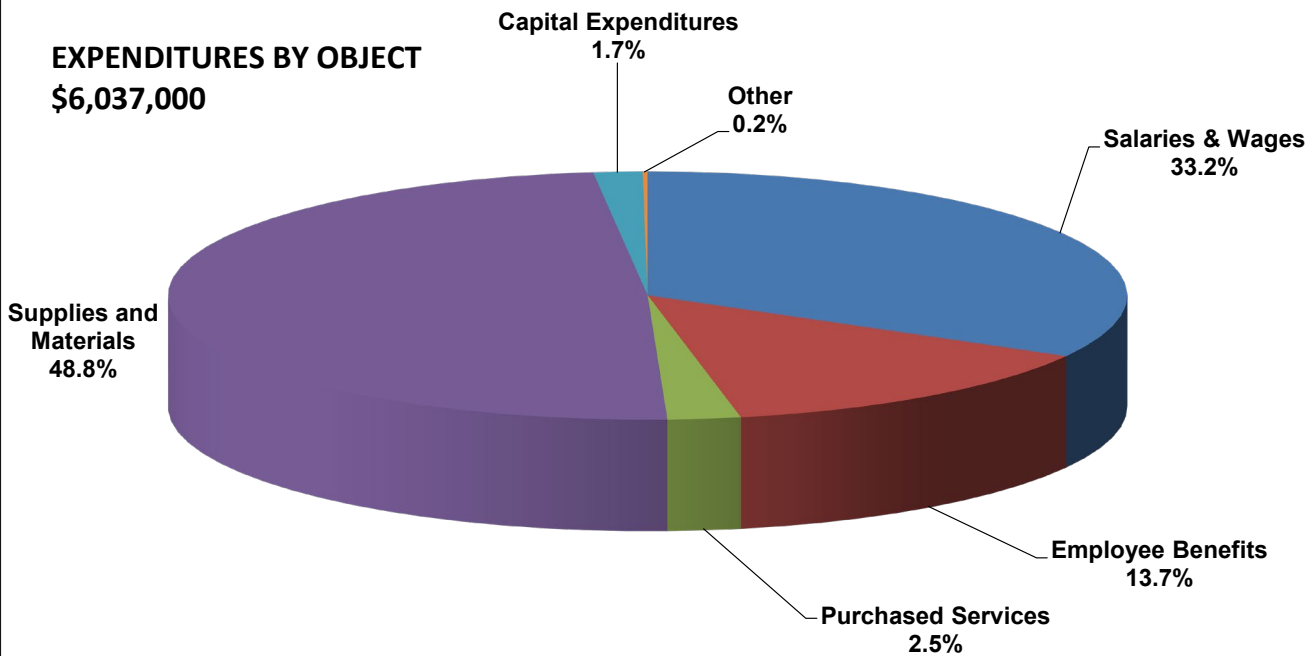
2021-2022 Food Service

Proposed Budget Graphs

REVENUE BY SOURCE
\$6,037,000



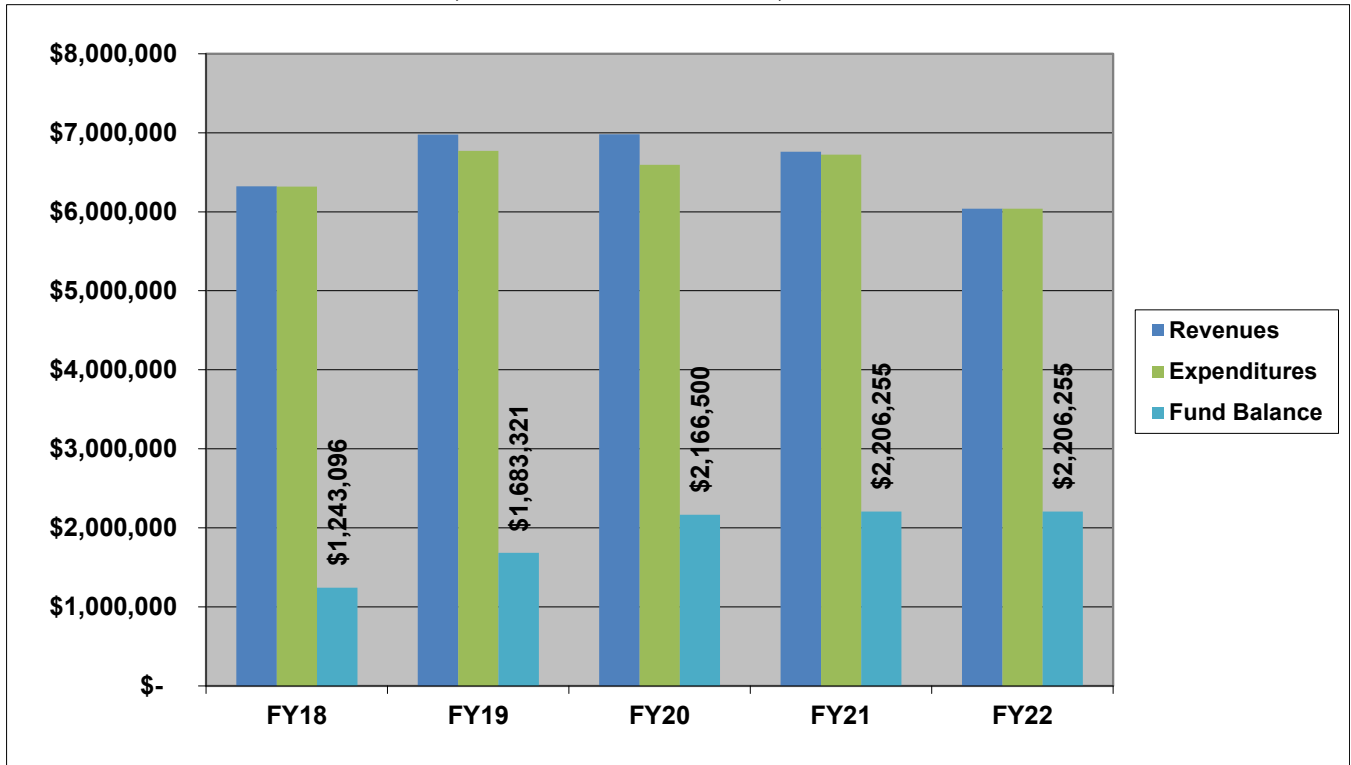
EXPENDITURES BY OBJECT
\$6,037,000



Independent School District 622

2021-2022 Food Service Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE



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

Randy Anderson - Director of Business Services
Tamra Lennox - Director of Community Education
Janet Doman - Finance Supervisor
Travis Byrne - Accounting Coordinator
Jeannie Lanz - Executive Assistant - Community Education

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

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
	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	INSTRUCTIONAL 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 EXPENSES	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

Independent School District 622

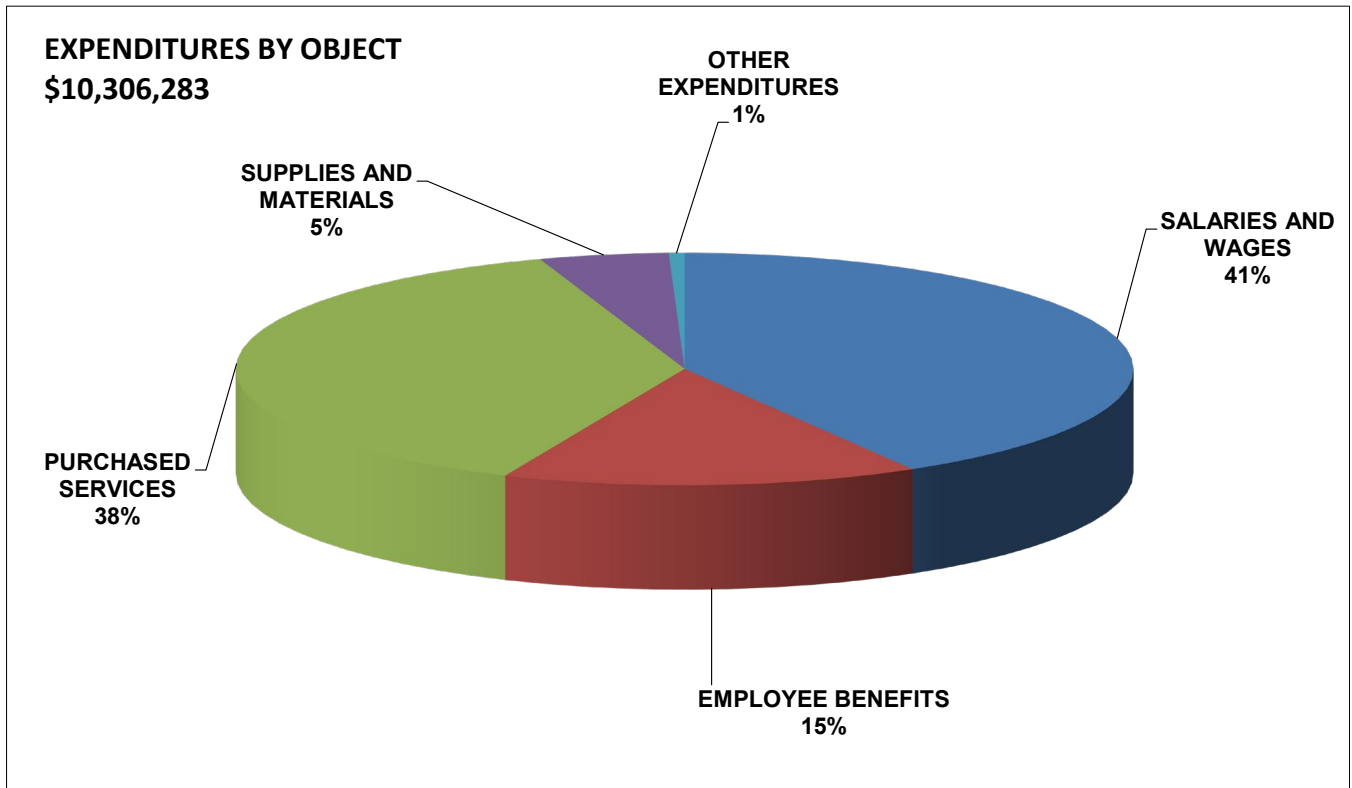
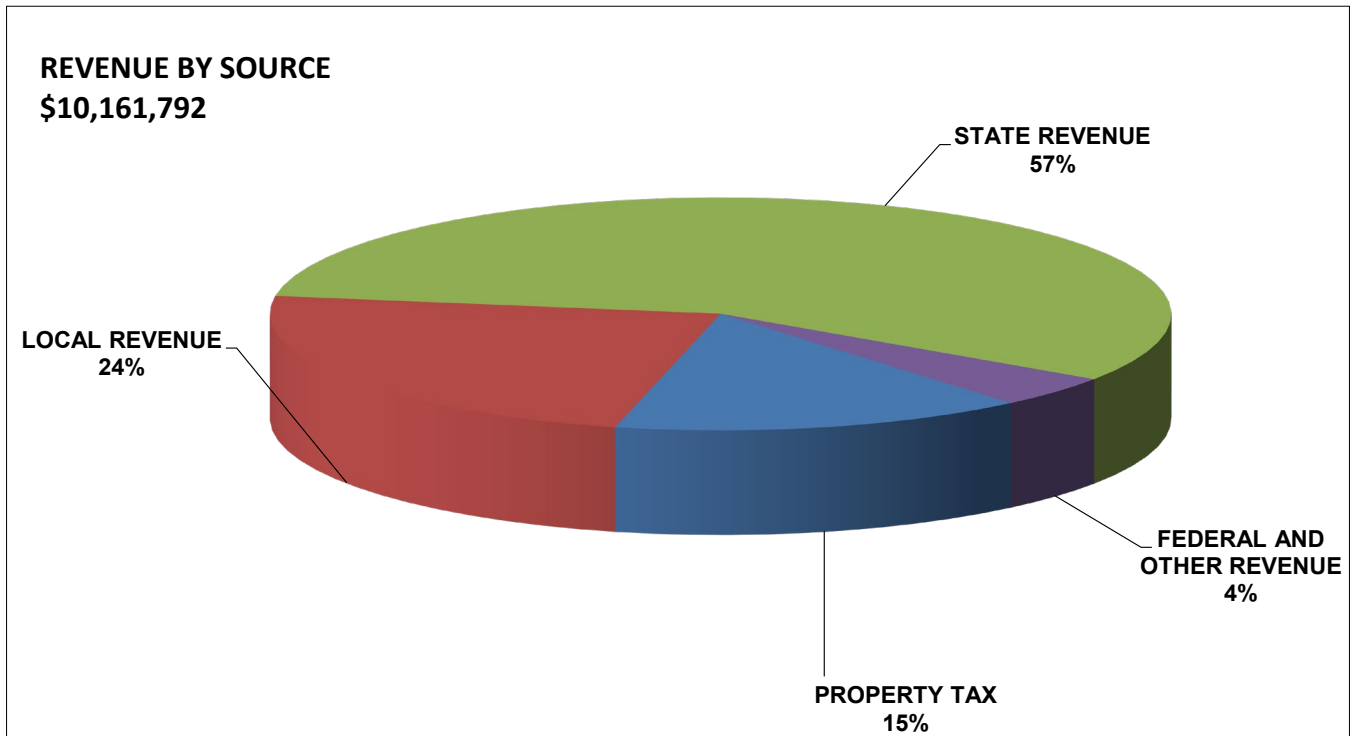
2021-2022 Community Education Fund

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

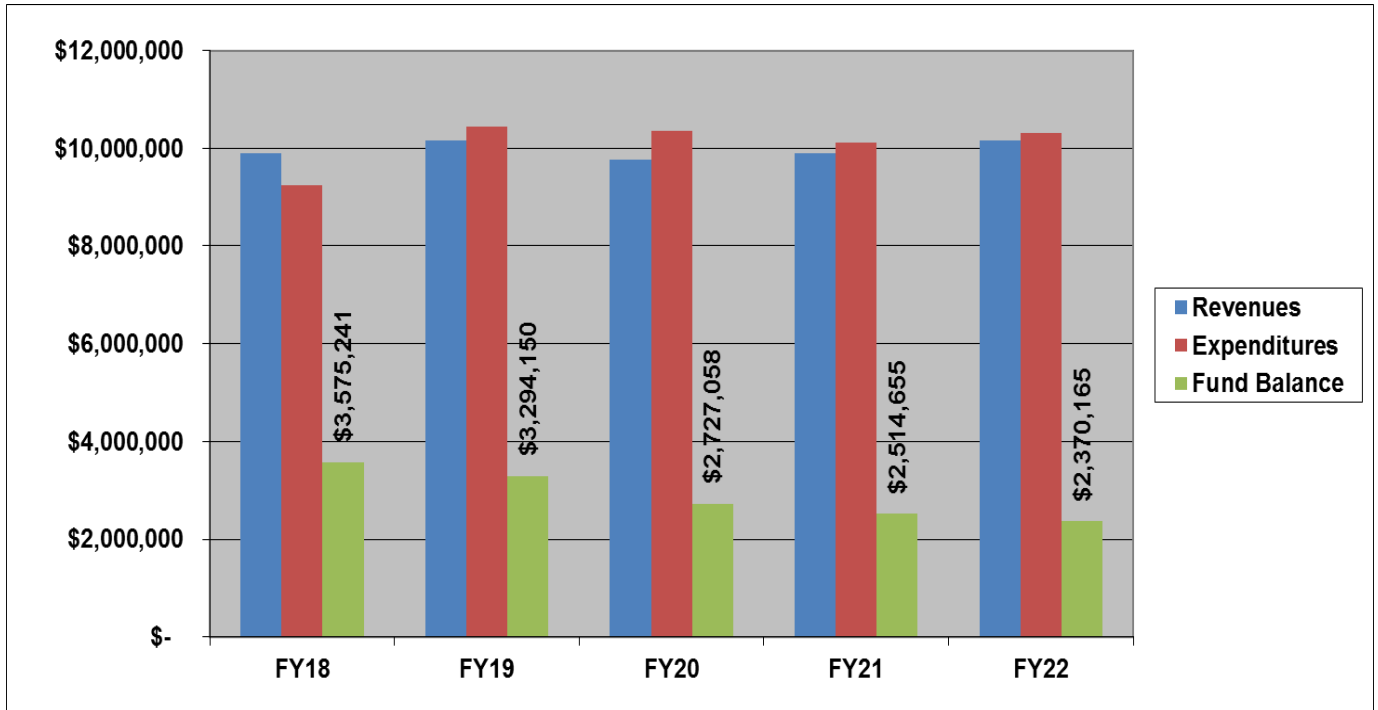
2021-2022 Community Education Proposed Budget Graphs



Independent School District 622

2021-2022 Community Education Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE



Independent School District 622

Proposed Budgets

Debt Service Fund
Construction Fund
OPEB Trust Fund
OPEB Debt Service Fund
Funds 06 - 07 - 45 - 47



School District 622

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Fiscal Year 2021-2022

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Prepared by

Randy Anderson - Director of Business Services

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Jo McCabe - Executive Assistant




June 2021

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

Independent School District 622

2021-2022 Building Construction - Fund 06

Proposed Budget Summary

-  This fund is used to account for the various construction and deferred maintenance projects of the District.
-  Revenue comes from the sale of bonds, certificates of participation and interest income.
-  Expenditures change due to the costs associated with the District's Facilities Plan and the cost of construction.

	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
REVENUE:				
SALE OF BONDS	\$ 263,639,643	\$ -	\$ -	\$ -
INTEREST INCOME	3,038,321	1,950,000	1,500,000	(450,000.00)
MISCELLANEOUS REVENUE	0	41,000	500,000	459,000.00
TOTAL REVENUE	\$ 266,677,964	\$ 1,991,000	\$ 2,000,000	\$ 9,000
EXPENDITURES:				
SALARIES AND WAGES	\$ 205,019	\$ 147,700	\$ 150,700	3,000
EMPLOYEE BENEFITS	58,113	49,945	49,945	0
PROFESSIONAL SERVICES	12,514,305	6,847,000	3,880,000	(2,967,000)
SUPPLIES ANND MATERIALS	3,065	0	0	0
BUILDING	33,801,139	91,477,500	100,242,500	8,765,000
OTHER	2,872,341	0	0	0
TOTAL EXPENDITURES	\$ 49,453,982	\$ 98,522,145	\$ 104,323,145	\$ 5,798,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 217,223,982	\$ (96,531,145)	\$ (102,323,145)	
BEGINNING FUND BALANCE	\$ 40,189,225	\$ 257,413,207	\$ 160,882,062	
RESTRICTED FUND BALANCE	257,413,207	160,882,062	58,558,917	
ENDING FUND BALANCE	\$ 257,413,207	\$ 160,882,062	\$ 58,558,917	

Independent School District 622

2021-2022 Debt Service - Fund 07

Proposed Budget Summary

- This Fund is used to pay off principal & interest incurred by the issuance of bonds & COP's
- Revenue comes from the annual property tax levy certified by the School Board in the fall
- Revenues & expenditures increase due to the costs associated with Phase 1-4 of the District's Facilities Plan

	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
REVENUE:				
PROPERTY TAXES	\$ 13,589,014	\$ 21,847,545	\$ 22,807,279	\$ 959,734
STATE REVENUE	766,107	747,760	632,941	(114,819)
FEDERAL REVENUE	73,994	-	-	0
INVESTMENT INCOME	165,371	15,000	15,000	-
TOTAL REVENUE	\$ 14,594,486	\$ 22,610,305	\$ 23,455,220	\$ 844,915
EXPENDITURES:				
PRINCIPAL	\$ 9,190,000	\$ 8,780,000	\$ 11,460,000	\$ 2,680,000
INTEREST	4,733,319	13,649,706	11,459,113	(2,190,593)
OTHER	106,685	20,000	20,000	0
TOTAL EXPENDITURES	\$ 14,030,004	\$ 22,449,706	\$ 22,939,113	\$ 489,407
REVENUES OVER (UNDER) EXPENDITURES	\$ 564,482	\$ 160,599	\$ 516,107	
OTHER FINANCING				
DEBT ISSUED	\$ 7,508,500	\$ -	\$ -	
PREMIUM ON DEBT ISSUED	1,170,990	0	-	
REFUNDED DEBT PAYMENT	(8,150,000)	0	-	
TOTAL OTHER FINANCING SOURCES	\$ 529,490	\$ -	\$ -	
BEGINNING FUND BALANCE	\$ 2,592,721	\$ 3,686,693	\$ 3,847,292	
RESERVE FOR REFUNDING	-		-	
RESTRICTED FUND BALANCE	3,686,693	3,847,292	4,363,399	
ENDING FUND BALANCE	\$ 3,686,693	\$ 3,847,292	\$ 4,363,399	

Independent School District 622

2021-2022 OPEB Trust - Fund 45

OPEB Debt Service - Fund 47

Proposed Budget and Summary

- ✚ The OPEB Trust is a fund created to account for Other Post-Employment Benefits (OPEB) bonds that were issued in 2008-09
- ✚ Dollars from this fund help offset the cost of contractual retiree health insurance, dental insurance and life insurance
- ✚ Accounting practice & withdrawal is governed by GASB
- ✚ OPEB Debt Service is for the annual payment on the OPEB bonds. This amount is included in the annual levy certified by the School Board

2021-2022 OPEB Trust - Fund 45

Proposed Budget

	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
REVENUE:				
EMPLOYEE CONTRIBUTIONS	\$ 1,134,151	\$ 1,150,000	\$ 1,150,000	\$ -
INVESTMENT EARNINGS	312,890	100,000	200,000	100,000
TOTAL REVENUE	\$ 1,447,041	\$ 1,250,000	\$ 1,350,000	\$ 100,000
EXPENDITURES:				
RETIREE BENEFITS PAID	\$ 1,134,151	\$ 2,332,000	\$ 2,357,000	\$ 25,000
TOTAL EXPENDITURES	\$ 1,134,151	\$ 2,332,000	\$ 2,357,000	\$ 25,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 312,890	\$ (1,082,000)	\$ (1,007,000)	
BEGINNING FUND BALANCE	\$ 12,877,840	\$ 13,190,730	\$ 12,108,730	
ENDING FUND BALANCE	\$ 13,190,730	\$ 12,108,730	\$ 11,101,730	

Independent School District 622

2021-2022 OPEB Debt Service - Fund 47

Proposed Budget

	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
REVENUE:				
PROPERTY TAXES	\$ 2,261,107	\$ 1,926,042	\$ 1,945,635	\$ 19,593
STATE REVENUE	(46)	-	-	-
INVESTMENT INCOME	23,189	2,000	2,000	-
TOTAL REVENUE	\$ 2,284,250	\$ 1,928,042	\$ 1,947,635	\$ 19,593
EXPENDITURES:				
PRINCIPAL	\$ 1,685,000	\$ 1,595,000	\$ 1,645,000	\$ 50,000
INTEREST	558,595	412,360	362,915	(49,445)
OTHER	475	20,000	20,000	-
TOTAL EXPENDITURES	\$ 2,244,070	\$ 2,027,360	\$ 2,027,915	\$ 555.00
REVENUES OVER (UNDER) EXPENDITURES	\$ 40,180	\$ (99,318)	\$ (80,280)	
OTHER FINANCING				
DEBT ISSUED	\$ -	\$ -	\$ -	
REFUNDED DEBT PAYMENT	-	-	-	
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	
BEGINNING FUND BALANCE	\$ 572,826	\$ 613,006	\$ 513,688	
ENDING FUND BALANCE	\$ 613,006	\$ 513,688	\$ 433,408	

Independent School District 622

Proposed Budget **Self-Insurance Health and Dental Fund** **Fund 20** **Fund 21**



School District 622

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June 2021

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Independent School District 622

2021-2022 Self-Insurance Health Fund

Proposed Budget Assumptions

- ✚ The purpose of this fund is to pay for claims, stop loss, administrative, and all expenses related to the District's active employee health plan
- ✚ Revenues are generated by employer and employee contributions
- ✚ Expenditures are administrative, claims, on-site clinic costs & other expenses
- ✚ Expenditures are reviewed and approved by a third party administrator before final District approval
- ✚ The plan is audited annually by an independent auditor under GASB 45

Independent School District 622

2021-2022 Self-Insured Health Fund

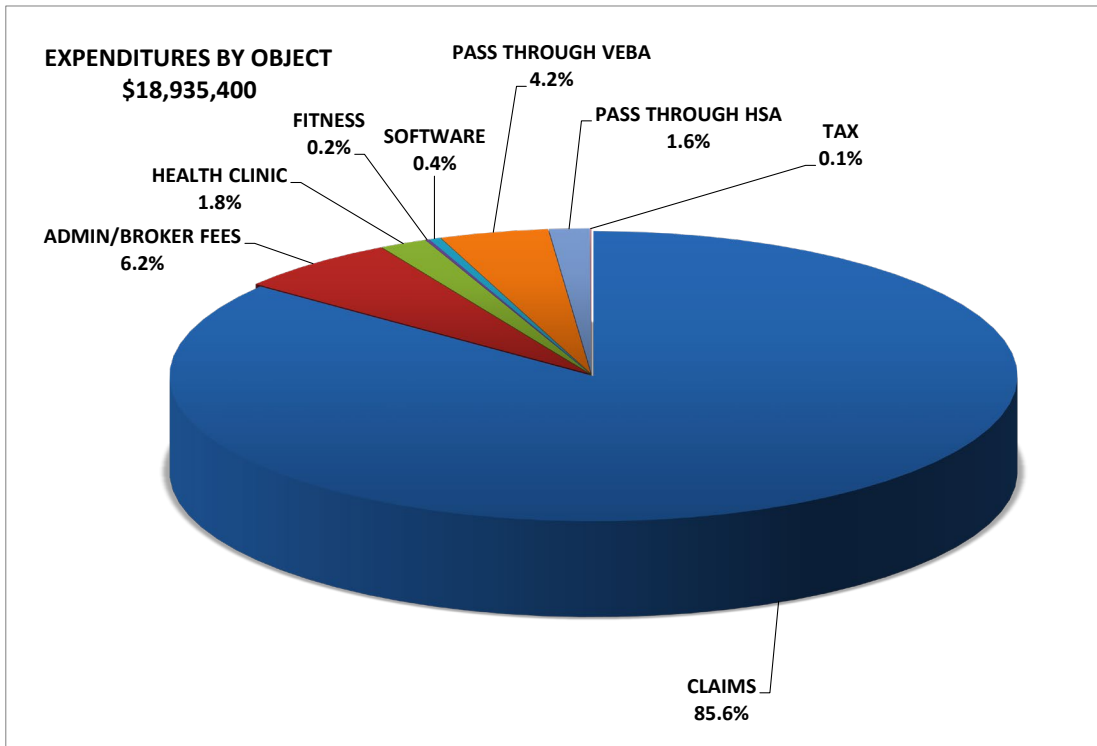
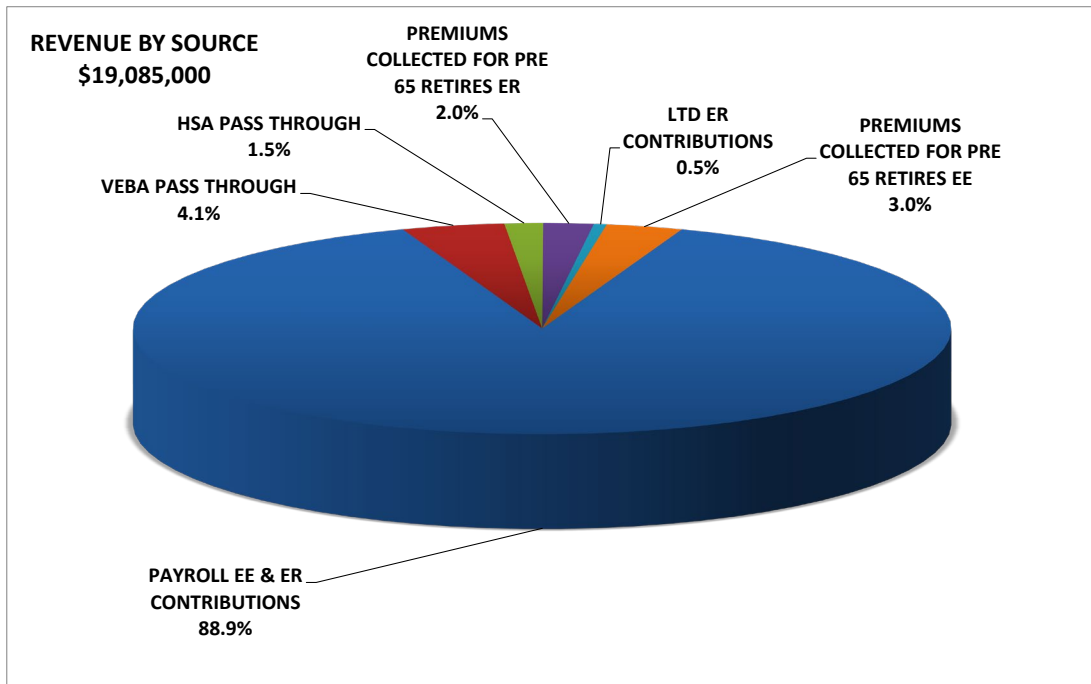
Proposed Budget Summary

	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
REVENUE:				
INTEREST INCOME	\$ 80,925	\$ -	\$ -	\$ -
PAYROLL EE & ER CONTRIBUTIONS	17,351,005	17,500,000	17,500,000	0
VEBA PASS THROUGH	773,820	800,000	800,000	0
HSA PASS THROUGH	309,515	300,000	300,000	0
PREMIUMS COLLECTED FOR PRE 65 RETIRES ER	390,504	390,000	390,000	0
LTD ER CONTRIBUTIONS	87,735	100,000	100,000	0
PREMIUMS COLLECTED FOR PRE 65 RETIRES EE	576,601	595,000	595,000	0
TOTAL REVENUE	\$ 19,570,105	\$ 19,685,000	\$ 19,685,000	\$ -
EXPENDITURES:				
CLAIMS	\$ 15,504,171	\$ 16,300,000	\$ 16,500,000	\$ 200,000
IBNR CHANGE	153,456	0	0	0
ADMIN/BROKER FEES	1,002,556	1,150,000	1,200,000	50,000
HEALTH CLINIC	307,496	335,000	350,000	15,000
FITNESS	27,217	15,000	30,000	15,000
SOFTWARE	76,393	85,000	85,000	0
PASS THROUGH VEBA	773,820	800,000	800,000	0
PASS THROUGH HSA	309,515	300,000	300,000	0
TAX	5,251	10,000	10,000	0
OTHER	24,226	15,000	15,000	0
TOTAL EXPENDITURES	\$ 18,184,101	\$ 19,010,000	\$ 19,290,000	\$ 280,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 1,386,004	\$ 675,000	\$ 395,000	
BEGINNING FUND BALANCE	\$ 4,305,877	\$ 5,691,881	\$ 6,366,881	
ENDING FUND BALANCE	\$ 5,691,881	\$ 6,366,881	\$ 6,761,881	

Independent School District 622

2021-2022 Self-Insurance Health Fund

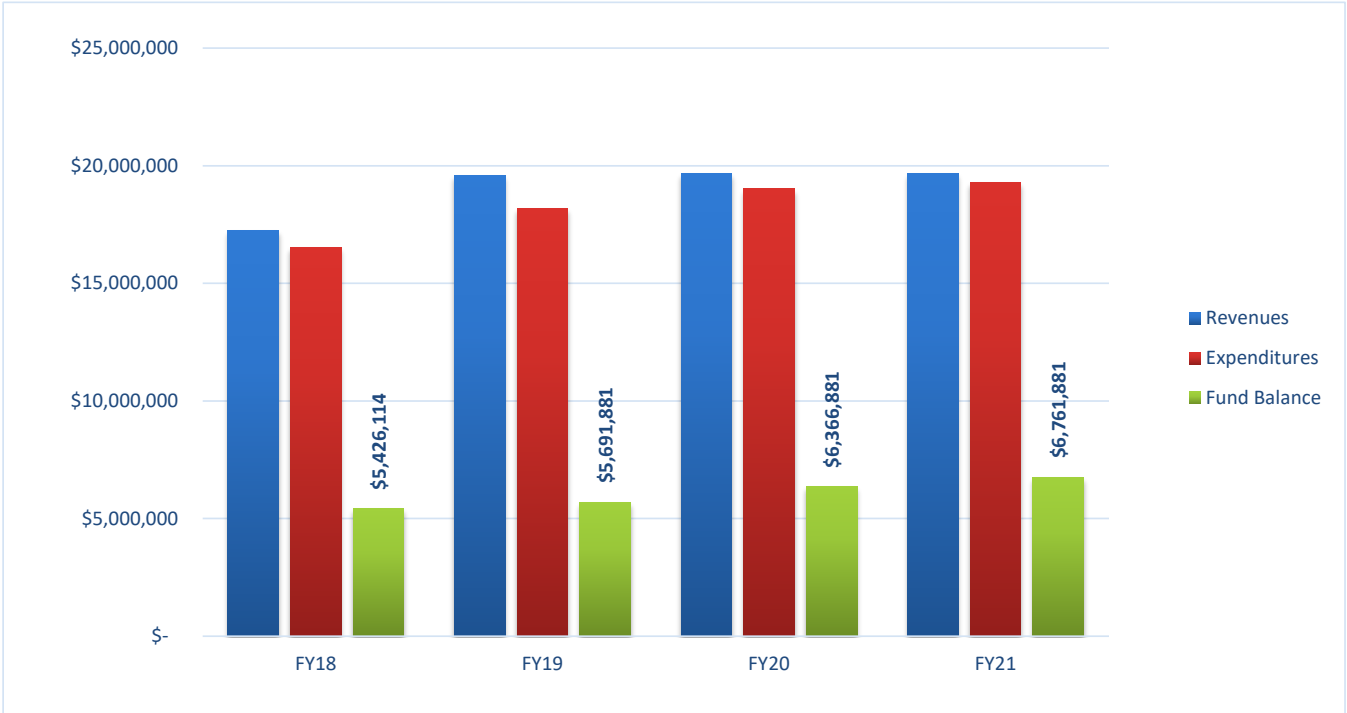
Proposed Budget Graphs



Independent School District 622

2021-2022 Self-Insurance Health Fund Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE



Independent School District 622

2021-2022 Self-Insurance Dental Fund

Proposed Budget Assumptions

- ✚ This will be the 2nd year of self-insured dental
- ✚ The purpose of this fund is to pay for claims, stop loss, administrative, and all expenses related to the District's active employee dental plan
- ✚ Revenues are generated by employer and employee contributions
- ✚ Expenditures are administrative, claims, and on-site clinic costs
- ✚ Expenditures are reviewed and approved by a third party administrator before final District approval
- ✚ The plan is audited annually by an independent auditor under GASB 45

Independent School District 622

2021-2022 Self-Insured Dental Fund

Proposed Budget Summary

	2019-20 FY ACTUAL	2020-21 REVISED BUDGET	2021-22 PROPOSED BUDGET	CHANGE
REVENUE:				
INTEREST INCOME	\$ -	\$ -	\$ -	\$ -
PAYROLL EE & ER CONTRIBUTIONS	-	1,800,000	2,000,000	200,000
PREMIUMS COLLECTED FOR PRE 65 RETIRES EE	-	-	-	-
TOTAL REVENUE	\$ -	\$ 1,800,000	\$ 2,000,000	\$ 200,000
EXPENDITURES:				
CLAIMS	\$ -	\$ 1,400,000	\$ 1,700,000	\$ 300,000
IBNR CHANGE	-	-	-	-
ADMIN/BROKER FEES	-	105,000	115,000	10,000
OTHER	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 1,505,000	\$ 1,815,000	\$ 310,000
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 295,000	\$ 185,000	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 295,000	
ENDING FUND BALANCE	\$ -	\$ 295,000	\$ 480,000	

Independent School District 622
2021-2022 Self-Insurance Dental Fund
Proposed Budget Graphs

