

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 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

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2021-2022 General Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2020-21 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

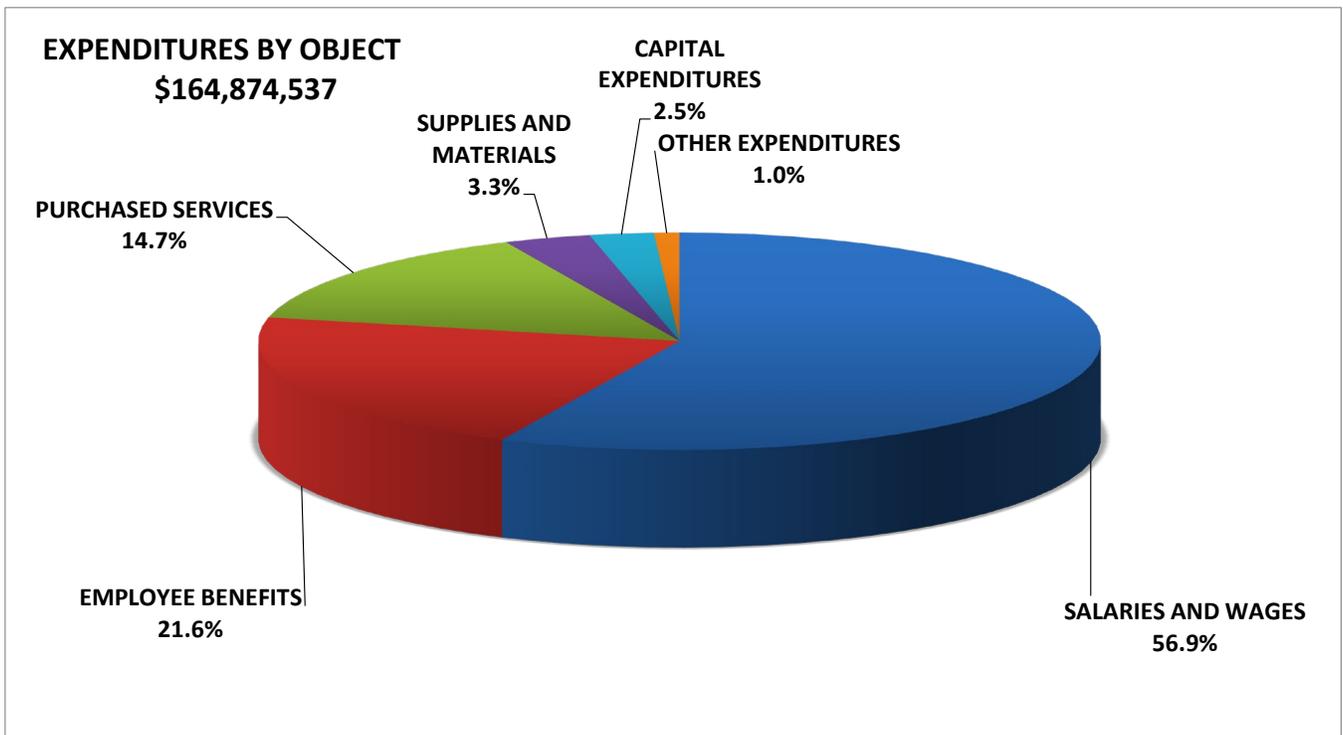
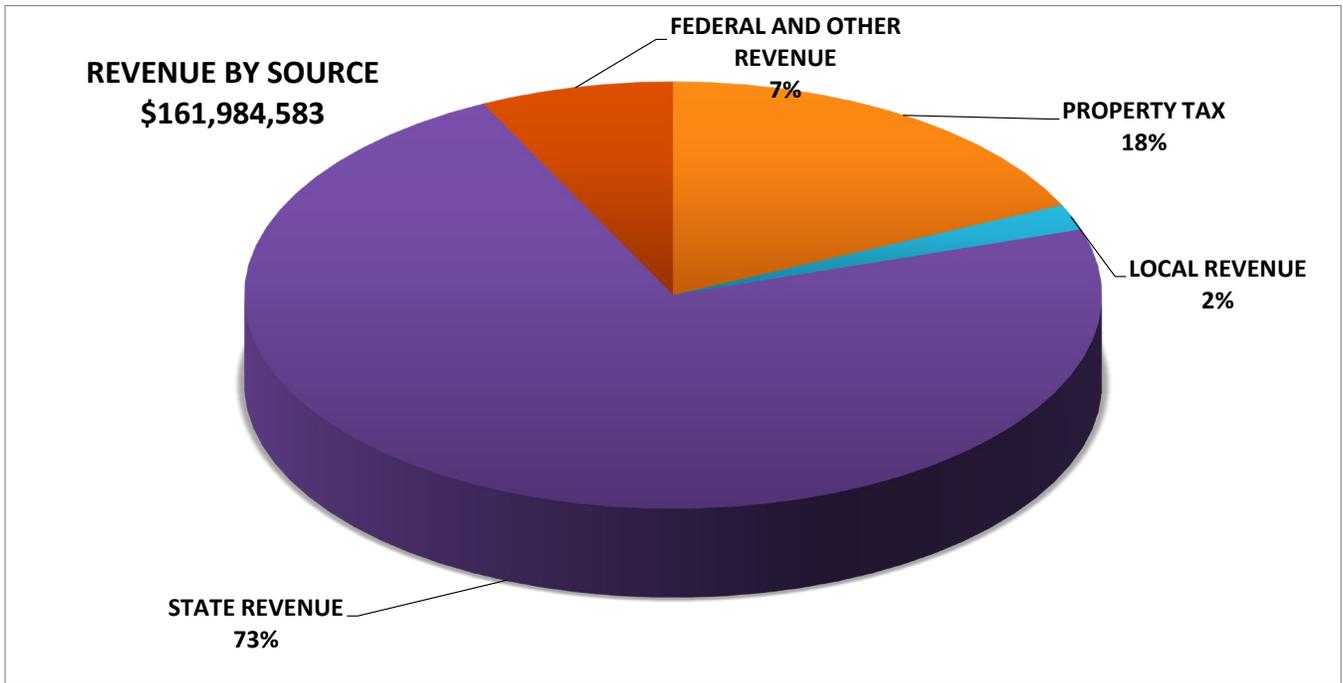
2021-2022 General Fund

Proposed Budget Expenditure Detail by Object

OBJECT	OBJECT DESCRIPTION	2020-21 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

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2021-2022 General Fund Proposed Budget Graphs



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2021-2022 General Fund Proposed Budget Graphs

REVENUES, EXPENDITURES, FUND BALANCE

