

**INDEPENDENT SCHOOL DISTRICT #197**  
**West St Paul / Mendota Heights / Eagan Area Schools**

**2023-2024**  
**BUDGET**

**July 1, 2023 – June 30, 2024**

**Administration**

Peter Olson-Skog  
Superintendent

Brian Schultz  
Director of Finance

**School Board**

Joanne Mansur  
Marcus Hill  
Brenda Corbett  
Sarah Larsen  
Byron Schwab  
Terry Stamman  
Jon Vaupel

**Independent School District 197  
Fiscal 2023-2024 Budget  
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# Independent School District #197

## Introductory Comments

This budget document for 2023-2024 is organized by Fund. Each Fund consists of a description of the Fund, reserves, and a summary of revenues and expenditures.

The Governmental Accounting Standards Boards' (GASB) *Codification of Governmental Accounting and Financial Standards*, Section 1300, defines a Fund as:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds are established in the state mandated Uniform Financial Accounting and Reporting Standards (UFARS) in accordance with statutory requirements, Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

**Independent School District 197**  
**All Funds Revenue & Expenditure Summary**  
**Fiscal Year 2023-2024**

	<u>2022-2023</u> <u>Amended Budget</u>	<u>2023-2024</u> <u>Projected</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
<b>Revenue by Fund</b>				
General Fund	\$ 82,919,511	\$ 85,316,540	\$ 2,397,029	2.89%
Food Service Fund	3,374,400	3,756,050	381,650	11.31%
Community Service Fund	4,655,809	4,642,651	(13,158)	-0.28%
Debt Service Fund	9,463,122	9,597,405	134,283	1.42%
<b>Total</b>	<u>\$ 100,412,842</u>	<u>\$ 103,312,646</u>	<u>\$ 2,899,804</u>	<u>2.89%</u>
<b>Expenditures by Fund</b>				
General Fund	\$ 84,634,635	\$ 85,694,144	\$ 1,059,509	1.25%
Food Service Fund	3,385,380	3,754,515	369,135	10.90%
Community Service Fund	4,599,715	4,619,498	19,783	0.43%
Debt Service Fund	9,632,734	10,204,673	571,939	5.94%
<b>Total</b>	<u>\$ 102,252,464</u>	<u>\$ 104,272,830</u>	<u>\$ 2,020,366</u>	<u>1.98%</u>
<b>Revenue less Expenditures by Fund</b>				
General Fund	\$ (1,715,124)	\$ (377,604)	\$ 1,337,520	77.98%
Food Service Fund	(10,980)	1,535	12,515	-113.98%
Community Service Fund	56,094	23,153	(32,941)	-58.72%
Debt Service Fund	(169,612)	(607,268)	(437,656)	-258.03%
<b>Total</b>	<u>\$ (1,839,622)</u>	<u>\$ (960,184)</u>	<u>\$ 879,438</u>	<u>47.81%</u>
<b>Ending Fund Balance by Fund</b>				
General Fund	\$ 8,175,088	\$ 7,797,484	\$ (377,604)	-4.62%
Food Service Fund	573,521	575,057	1,535	0.27%
Community Service Fund	728,493	751,646	23,153	3.18%
Debt Service Fund	2,565,352	1,958,085	(607,268)	-23.67%
<b>Total</b>	<u>\$ 12,042,455</u>	<u>\$ 11,082,272</u>	<u>\$ (960,183)</u>	<u>-7.97%</u>

## **GENERAL FUND**

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district transportation, capital expenditures, federal programs, grants, and legal school district expenditures not specifically designated to be accounted for in any other fund.

# **GENERAL FUND BUDGET FRAMEWORK FOR 2023-2024**

## **INTRODUCTION**

The Budget Framework is used as a guiding document to build the fiscal year 2023-2024 budget. It consists of strategic focus areas, assumptions and parameters that are used to develop and guide the budget process. The Budget Framework consists of the following elements:

**STRATEGIC FRAMEWORK FOCUS AREAS**, which establish school board directives and expectations for the budget.

**ASSUMPTIONS**, which describe key assumptions regarding revenue and cost drivers as well as directions to principals for site budget development.

**PARAMETERS**, which provide thresholds or constraints on various revenue and expenditures. Changes to, and/or additional parameters may be authorized during the budget process.

## **I. STRATEGIC FRAMEWORK FOCUS AREAS**

1. **Focus Area 1** – Establish a district-wide system of social-emotional learning and support.
2. **Focus Area 2** – Build equitable systems and support throughout the district.
3. **Focus Area 3** – Increase E-12 opportunities for career exploration and preparation.

## **II. ASSUMPTIONS**

### **ENROLLMENT**

1. Projected Adjusted Pupil Units (APU) for 2022-2023 are (5,474).
2. Projected Adjusted Pupil Units (APU) for 2023-2024 are (5,566).

## **FUNDING**

1. Levy revenue will be as adopted in December of 2022.
2. State funding for 2023-2024 will be based on current statutes adjusted for appropriate demographic changes (i.e. enrollment, free/reduced meals, etc.) and estimates for the current legislative session.
3. Compensatory revenue by building will be planned based upon the Department of Education estimates.
4. Integration will be budgeted according to the approved Achievement & Integration plan and tax levies already adopted.
5. All applications for federal programs and other grants will budget indirect cost reimbursement to the school district to the maximum extent allowable.
6. In order for staffing for grant programs to continue, budget managers must provide evidence of their continued funding.

## **EXPENDITURES**

1. Compensatory revenue-funded budgets will be based on State Department of Education funding estimates and site-based decision-making plans reviewed and approved by the Superintendent's Office, CIA, Human Resources & Finance Departments.
2. In order for staffing for grant programs to continue, budget managers must provide evidence of their continued funding. Budget managers must communicate grant renewals and/or funding carryover. The business office will not re-budget those programs without budget manager authorization.
3. After the budget is approved, positions eventually costing less than budgeted may not be "tapped" for other spending. The savings are needed to offset the cost of positions costing more than budgeted.
4. Employee compensation (salary/fringe benefits) will be based on current collective bargaining agreements with appropriate adjustments/estimates for unsettled contracts.
6. Inter-fund cost charge backs will continue on the same basis employed in the 2022-2023 budget.
7. Long-term substitute costs will be reallocated (budget and expense) to buildings as charges are incurred.
8. Integration will be budgeted according to the approved Achievement & Integration plan and tax levies already adopted.
9. Technology expenditures will be allocated at year end to appropriate UFARS programs.

### III. PARAMETERS

1. There will be no changes to attendance area boundaries in 2023-2024.
2. There will be no changes to transportation fees in 2023-2024. Currently transportation fees of \$235 (full year) or \$117 (seasonal) per year, per student or \$470 per family, per year will be charged to students in grades K-12 residing within district walk boundaries. Students qualifying for free & reduced meals receive a 50% fee waiver.
3. Building allocation amounts for purchased services and supplies per pupil will increase 4% over 2022-2023. Purchased services expenditures (postage, copier maintenance, communications, tuition, repairs, mileage, rentals, etc.) & supply expenditures (office supplies, instructional supplies, workbooks, etc.) for non co-curricular programs at each school will be allocated \$140 per pupil.
4. Co-curricular allocation amounts for purchased services and supplies per pupil will increase 4% over 2022-2023. Two Rivers purchased services and supplies for co-curricular programs will be allocated \$94 per pupil.
5. Staff allocations for budget development will be based on the February 1, 2023 projected enrollment for 2023-2024.
6. There will be no changes to staffing ratios in 2023-2024. Classroom teacher staffing for schools will be based on the following ratios:

#### Elementary Classrooms:

90% of elementary classrooms will fall within the following ranges:

K	18-25 students per classroom (district avg. 21.5)
1-2	20-27 students per classroom (district avg. 23.5)
3-4	22-29 students per classroom (district avg. 25.0)

#### Middle School Classrooms:

75% of middle school classrooms will not exceed the following class sizes:

Core Programs (Science, Soc. Studies, Lang. Arts, Math)	31
Non-Core (Music, Art, Phy. Ed., FACS, Tech. Ed., World Lang.)	Variable

- 5<sup>th</sup> and 6<sup>th</sup> grades based on sections per the approved Middle School model schedule.

#### High School Classrooms:

75% of high school classrooms will not exceed the following class sizes:

Core Programs (Science, Social Studies, Language Arts, Math)	33
Non-Core (Music, Art, Phy. Ed., FACS, Tech. Ed., World Lang.)	Variable



**PARTICIPATION FEES****2023-2024****High School Activities**

Soccer	\$	225
Football		225
Volleyball		225
Cross Country		225
Swimming & Diving		225
Tennis		225
Basketball		225
Hockey		225
Wrestling		225
Track		225
Softball		225
Baseball		225
Golf		225
Dance Team		225
Debate		180
Drama		95
Math Team		95
Music - Instrumental / Vocal		95
Speech		95
One-Acts		95
Musical		95
Parking at Sibley / semester		125
Summer Marching Band		150
Student Activity Pass		35

**Middle School Activities**

Soccer	\$	135
Football		135
Volleyball		135
Swimming & Diving		135
Tennis		135
Basketball		135
Wrestling		135
Track		135
Softball		135
Baseball		135
Musical		60

**Other Fees**

Adult Ticket for Athletic Events	\$	6
Adult Ticket for Fine Arts Events		3
Student Ticket for Athletic Events		4
Student Ticket for Fine Arts Events		2
Parking Boot Fee: 1st Offense		30
2nd Offense		60
3rd Offense		90

**\$675.00 Family cap for athletics / \$285 Family cap for activities**

The criteria for accepting a request for a waiver of a fee will be the Federal Free/Reduced lunch program. If a family qualifies for this program their fee will be waived, if they ask for a waiver and they have never applied for FRL, then we will ask them to apply in order to get a waiver.

# Independent School District 197

## General Fund Budget

### Fiscal Year 2023-2024

	22-23 Amended Budget	23-24 Projected Budget	Dollar Change	Percent Change
Revenue	\$ 82,919,511	\$ 85,316,540	\$ 2,397,029	2.89%
Expenditures	84,634,635	85,694,144	1,059,509	1.25%
Budget Difference	(1,715,124)	(377,604)	1,337,520	77.98%
Beginning Fund Balance	9,890,212	8,175,088	(1,715,124)	-17.34%
Ending Fund Balance	<u>\$ 8,175,088</u>	<u>\$ 7,797,484</u>	<u>\$ (377,604)</u>	<u>-4.62%</u>
Restricted - Staff Development	\$ 263,166	\$ -	\$ (263,166)	-100.00%
Restricted - Student Activities	\$ 150,445	\$ 130,695	\$ (19,750)	-13.13%
Restricted - L-T Fac. Maintenance	\$ 832,307	\$ 836,688	\$ 4,381	0.53%
Restricted - Operating Capital	645,378	394,902	(250,476)	-38.81%
Restricted - Medical Assistance	641,050	435,715	(205,335)	-32.03%
Unassigned	5,642,742	5,999,484	356,742	6.32%
Total Ending Fund Balance	<u>\$ 8,175,088</u>	<u>\$ 7,797,484</u>	<u>\$ (377,604)</u>	<u>-4.62%</u>

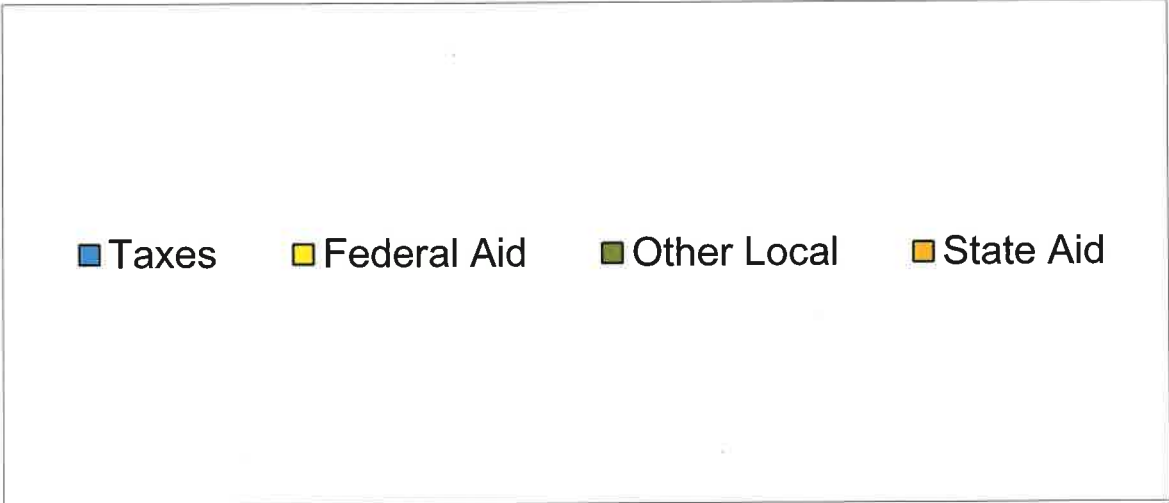
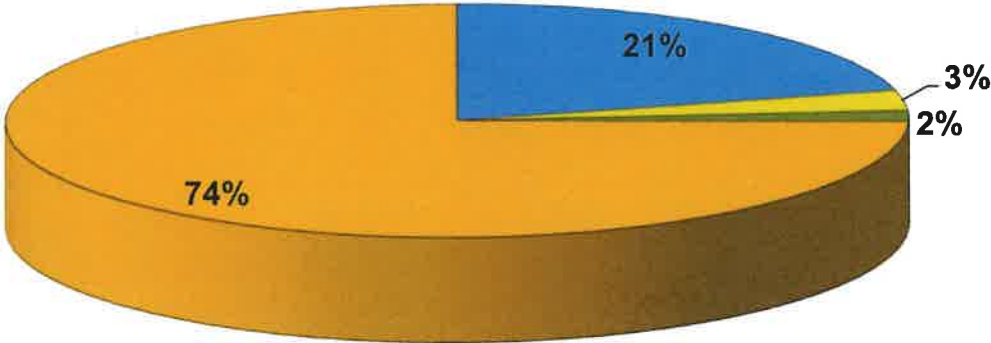
Independent School District 197  
 Revenue  
 General Fund 2023-2024

Description	Amount
Property Tax Levy	\$ 18,095,352
County Apportionment	125,000
P-Card Rebates	15,000
Fees/Admissions	350,000
Interest Earnings	100,000
Medical Assistance	350,000
Rent	120,500
Miscellaneous	345,000
General Education Aid	46,334,652
Student Support Staff Aid	64,416
Indian Education Aid	70,000
ATPPS Aid (Q-comp)	840,076
ADSIS	275,663
Integration Aid	735,864
Federal	2,380,897
Non-Public Transportation	290,000
Special Education-Transportation	2,600,000
Special Education	9,000,000
Special Education-Cross Subsidy	3,214,120
Insurance Recovery	10,000
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Total	\$ 85,316,540
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INDEPENDENT SCHOOL DISTRICT 197  
REVENUE COMPARISON

GENERAL FUND	22-23 AMENDED BUDGET	23-24 PROJECTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
<b>STATE GENERAL EDUCATION</b>				
BASIC FORMULA ALLOWANCE	\$ 37,565,653	\$ 39,727,436	\$ 2,161,783	5.75%
GIFTED & TALENTED	71,162	72,358	1,196	1.68%
EXTENDED TIME	423,688	423,688	0	0.00%
EQUITY AID	583,046	525,835	(57,211)	-9.81%
CAPITAL EXPENDITURE-OPERATING	1,356,939	1,246,409	(110,530)	-8.15%
<b>SUBTOTAL</b>	<b>\$ 40,000,488</b>	<b>\$ 41,995,726</b>	<b>\$ 1,995,238</b>	<b>4.99%</b>
REFERENDUM	\$ 11,204,644	\$ 10,908,642	\$ (296,002)	-2.64%
CAPITAL PROJECT REFERENDUM	1,904,382	1,946,882	42,500	2.23%
COMPENSATORY	2,695,800	4,503,123	1,807,323	67.04%
LEP AND LEP CONCENTRATION	415,000	685,000	270,000	65.06%
<b>TOTAL GENERAL EDUCATION</b>	<b>\$ 56,220,314</b>	<b>\$ 60,039,373</b>	<b>\$ 3,819,059</b>	<b>6.79%</b>
<b>STATE-CATEGORICAL</b>				
INTEGRATION	\$ 1,052,640	\$ 1,026,662	\$ (25,978)	-2.47%
RE-EMPLOYMENT INSURANCE	92,489	60,004	(32,485)	-35.12%
PENSION ADJUSTMENT	379,830	460,000	80,170	21.11%
OTHER POST EMPLOYMENT BENEFITS (OPEB)	366,600	229,889	(136,711)	-37.29%
LITERACY INCENTIVE AID	295,000	295,000	0	0.00%
INDIAN EDUCATION AID	35,000	70,000	35,000	100.00%
STUDENT SUPPORT STAFF AID	0	64,416	64,416	#DIV/0!
ATPPS (Q-comp) AID	1,309,347	1,313,780	4,433	0.34%
ADSIS	270,258	275,663	5,405	2.00%
SPECIAL EDUCATION	9,900,000	10,250,000	350,000	3.54%
SPECIAL EDUCATION-CROSS SUBSIDY	380,000	3,214,120	2,834,120	745.82%
SPECIAL EDUCATION-TUITION REDUCTION	(1,200,000)	(1,250,000)	(50,000)	-4.17%
SPECIAL EDUCATION-TRANSPORTATION	2,500,000	2,600,000	100,000	4.00%
NON-PUBLIC TRANSPORTATION	290,000	290,000	0	0.00%
VOCATIONAL EDUCATION	171,704	186,576	14,872	8.66%
SAFE SCHOOLS	296,897	267,054	(29,843)	-10.05%
ABATEMENTS	53,278	28,577	(24,701)	-46.36%
L-T FACILITIES MAINTENANCE	2,054,629	1,154,636	(899,993)	-43.80%
BUILDING LEASES	990,036	1,069,393	79,357	8.02%
<b>TOTAL STATE-CATEGORICAL</b>	<b>\$ 19,237,708</b>	<b>\$ 21,605,770</b>	<b>\$ 2,368,062</b>	<b>12.31%</b>
<b>TOTAL STATE</b>	<b>\$ 75,458,022</b>	<b>\$ 81,645,143</b>	<b>\$ 6,187,121</b>	<b>8.20%</b>
<b>FEDERAL</b>	<b>\$ 6,145,989</b>	<b>\$ 2,380,897</b>	<b>\$ (3,765,092)</b>	<b>-61.26%</b>
<b>LOCAL</b>				
MEDICAL ASSISTANCE	\$ 350,000	\$ 350,000	\$ -	0.00%
RENT	120,500	120,500	0	0.00%
STUDENT FEES/ADMISSIONS	350,000	350,000	0	0.00%
P-CARD REBATES	15,000	15,000	0	0.00%
INTEREST EARNINGS	75,000	100,000	25,000	33.33%
INSURANCE RECOVERY	10,000	10,000	0	0.00%
MISCELLANEOUS-TRANSPORTATION	70,000	20,000	(50,000)	-71.43%
MISCELLANEOUS	325,000	325,000	0	0.00%
<b>TOTAL LOCAL</b>	<b>\$ 1,315,500</b>	<b>\$ 1,290,500</b>	<b>\$ (25,000)</b>	<b>-1.90%</b>
<b>TOTAL</b>	<b>\$ 82,919,511</b>	<b>\$ 85,316,540</b>	<b>\$ 2,397,029</b>	<b>2.89%</b>

# GENERAL FUND REVENUE



Program	2022-2023 Amended Budget	2023-2024 Projected	Dollar Change	Percent Change
<b>DISTRICT &amp; SCHOOL ADMINISTRATION</b>				
<b>School Board</b>				
Salaries and Wages	\$ 33,600	\$ 36,400	\$ 2,800	8.33%
Employee Benefits	2,570	2,785	215	8.37%
Purchased Services	13,410	13,800	390	2.91%
Supplies and Materials	1,600	1,700	100	6.25%
Other Expense	22,000	22,660	660	3.00%
Total	\$ 73,180	\$ 77,345	\$ 4,165	5.69%
<b>Superintendent</b>				
Salaries and Wages	\$ 297,382	\$ 306,782	\$ 9,400	3.16%
Employee Benefits	101,274	107,288	6,014	5.94%
Purchased Services	7,500	7,575	75	1.00%
Supplies and Materials	2,000	2,120	120	6.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	1,800	1,800	0	0.00%
Total	\$ 409,956	\$ 425,565	\$ 15,609	3.81%
<b>Instructional Administration</b>				
Salaries and Wages	\$ 143,154	\$ 145,021	\$ 1,867	1.30%
Employee Benefits	51,021	50,644	(377)	-0.74%
Purchased Services	5,225	5,180	(45)	-0.86%
Supplies and Materials	1,500	1,590	90	6.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	2,000	2,000	0	0.00%
Total	\$ 202,900	\$ 204,435	\$ 1,535	0.76%
<b>School Building Administration</b>				
Salaries and Wages	\$ 1,612,290	\$ 1,662,846	\$ 50,556	3.14%
Employee Benefits	591,624	633,724	42,100	7.12%
Purchased Services	28,400	26,900	(1,500)	-5.28%
Supplies and Materials	21,613	20,613	(1,000)	-4.63%
Capital Expenditures	2,000	500	(1,500)	-75.00%
Other Expense	10,046	10,046	0	0.00%
Total	\$ 2,265,973	\$ 2,354,629	\$ 88,656	3.91%
<b>Total District &amp; School Administration</b>	<b>\$ 2,952,009</b>	<b>\$ 3,061,974</b>	<b>\$ 109,965</b>	<b>3.73%</b>
<b>DISTRICT SUPPORT SERVICES</b>				
<b>Human Resources</b>				
Salaries and Wages	\$ 420,962	\$ 413,303	\$ (7,659)	-1.82%
Employee Benefits	162,520	169,390	6,870	4.23%
Purchased Services	128,146	130,880	2,734	2.13%
Supplies and Materials	5,000	5,215	215	4.30%
Capital Expenditures	0	0	0	0.00%
Other Expense	350	350	0	0.00%
Total	\$ 716,978	\$ 719,138	\$ 2,160	0.30%
<b>Community Relations</b>				
Salaries and Wages	\$ 169,644	\$ 176,877	\$ 7,233	4.26%
Employee Benefits	60,027	67,817	7,790	12.98%
Purchased Services	62,003	92,685	30,682	49.48%
Supplies and Materials	4,000	4,245	245	6.13%
Capital Expenditures	0	0	0	0.00%
Other Expense	500	500	0	0.00%
Total	\$ 296,174	\$ 342,124	\$ 45,950	15.51%

Program	2022-2023 Amended Budget	2023-2024 Projected	Dollar Change	Percent Change
<b>Business Support Services</b>				
Salaries and Wages	\$ 341,145	\$ 349,912	\$ 8,767	2.57%
Employee Benefits	133,491	141,990	8,499	6.37%
Purchased Services	16,456	17,166	710	4.31%
Supplies and Materials	12,500	13,260	760	6.08%
Capital Expenditures	0	0	0	0.00%
Other Expense	(69,500)	(49,500)	20,000	-28.78%
Total	\$ 434,092	\$ 472,828	\$ 38,736	8.92%
<b>Total District Support Services</b>	<b>\$ 1,447,244</b>	<b>\$ 1,534,090</b>	<b>\$ 86,846</b>	<b>6.00%</b>
<b>REGULAR INSTRUCTION</b>				
<b>K-12 Instruction</b>				
Salaries and Wages	\$ 24,383,280	\$ 24,792,930	\$ 409,650	1.68%
Employee Benefits	9,021,998	9,735,109	713,111	7.90%
Purchased Services	2,226,651	2,085,119	(141,532)	-6.36%
Supplies and Materials	885,596	776,214	(109,382)	-12.35%
Capital Expenditures	66,250	67,250	1,000	1.51%
Other Expense	201,448	200,948	(500)	-0.25%
Total	\$ 36,785,223	\$ 37,657,570	\$ 872,347	2.37%
<b>ALP Program</b>				
Salaries and Wages	\$ 129,988	\$ 135,679	\$ 5,691	4.38%
Employee Benefits	34,551	37,150	2,599	7.52%
Supplies and Materials	1,400	1,400	0	0.00%
Total	\$ 165,939	\$ 174,229	\$ 8,290	5.00%
<b>Co-Curricular</b>				
Salaries and Wages	\$ 769,698	\$ 779,624	\$ 9,926	1.29%
Employee Benefits	162,174	169,928	7,754	4.78%
Purchased Services	236,566	238,214	1,648	0.70%
Supplies and Materials	37,900	38,900	1,000	2.64%
Capital Expenditures	0	0	0	0.00%
Other Expense	16,000	16,500	500	3.13%
Total	\$ 1,222,338	\$ 1,243,166	\$ 20,828	1.70%
<b>Total Regular Instruction</b>	<b>\$ 38,173,500</b>	<b>\$ 39,074,965</b>	<b>\$ 901,465</b>	<b>2.36%</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>				
<b>Career Vocational Education</b>				
Salaries and Wages	\$ 186,331	\$ 190,989	\$ 4,658	2.50%
Employee Benefits	43,240	45,773	2,533	5.86%
Purchased Services	560	560	0	0.00%
Supplies and Materials	10,345	8,345	(2,000)	-19.33%
Capital Expenditures	8,000	0	(8,000)	-100.00%
Other Expense	0	0	0	0.00%
Total	\$ 248,476	\$ 245,667	\$ (2,809)	-1.13%
<b>Total Vocational Education Instruction</b>	<b>\$ 248,476</b>	<b>\$ 245,667</b>	<b>\$ (2,809)</b>	<b>-1.13%</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>				
<b>Special Education - District Wide</b>				
Salaries and Wages	\$ 11,418,941	\$ 11,623,060	\$ 204,119	1.79%
Employee Benefits	4,333,276	4,589,160	255,884	5.91%
Purchased Services	824,616	751,077	(73,539)	-8.92%
Supplies and Materials	154,950	130,284	(24,666)	-15.92%
Capital Expenditures	12,500	12,960	460	3.68%
Other Expense	56,388	56,813	425	0.75%
Total	\$ 16,800,671	\$ 17,163,354	\$ 362,683	2.16%
<b>Total Special Education Instruction</b>	<b>\$ 16,800,671</b>	<b>\$ 17,163,354</b>	<b>\$ 362,683</b>	<b>2.16%</b>

Program	2022-2023 Amended Budget	2023-2024 Projected	Dollar Change	Percent Change
<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
<b>Instructional Support Staff</b>				
Salaries and Wages	\$ 756,478	\$ 789,075	\$ 32,597	4.31%
Employee Benefits	219,231	235,305	16,074	7.33%
Purchased Services	32,046	32,976	930	2.90%
Supplies and Materials	1,150	1,150	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	5,600	5,600	0	0.00%
Total	\$ 1,014,505	\$ 1,064,106	\$ 49,601	4.89%
<b>Technology</b>				
Salaries and Wages	\$ 1,041,546	\$ 1,137,671	\$ 96,125	9.23%
Employee Benefits	493,814	539,130	45,316	9.18%
Purchased Services	612,200	605,720	(6,480)	-1.06%
Supplies and Materials	162,051	179,650	17,599	10.86%
Capital Expenditures	659,483	543,739	(115,744)	-17.55%
Total	\$ 2,969,094	\$ 3,005,910	\$ 36,816	1.24%
<b>Curriculum and Integration</b>				
Salaries and Wages	\$ 1,146,740	\$ 1,193,966	\$ 47,226	4.12%
Employee Benefits	385,408	415,375	29,967	7.78%
Purchased Services	143,675	140,180	(3,495)	-2.43%
Supplies and Materials	261,460	272,245	10,785	4.12%
Capital Expenditures	2,000	2,000	0	0.00%
Other Expense	14,597	14,597	0	0.00%
Total	\$ 1,953,880	\$ 2,038,363	\$ 84,483	4.32%
<b>Educational Media</b>				
Salaries and Wages	\$ 237,616	\$ 242,713	\$ 5,097	2.15%
Employee Benefits	80,894	86,352	5,458	6.75%
Purchased Services	7,550	7,550	0	0.00%
Supplies and Materials	54,902	53,902	(1,000)	-1.82%
Capital Expenditures	13,100	12,100	(1,000)	-7.63%
Total	\$ 394,062	\$ 402,617	\$ 8,555	2.17%
<b>Staff Development</b>				
Salaries and Wages	\$ 219,905	\$ 121,855	\$ (98,050)	-44.59%
Employee Benefits	45,117	31,556	(13,561)	-30.06%
Purchased Services	440,428	310,881	(129,547)	-29.41%
Supplies and Materials	29,265	26,265	(3,000)	-10.25%
Capital Expenditures	0	0	0	0.00%
Other Expense	2,000	2,000	0	0.00%
Total	\$ 736,715	\$ 492,557	\$ (244,158)	-33.14%
<b>Total Instructional Support Services</b>	<b>\$ 7,068,256</b>	<b>\$ 7,003,553</b>	<b>\$ (64,703)</b>	<b>-0.92%</b>
<b>PUPIL SUPPORT SERVICES</b>				
<b>Counseling &amp; Guidance</b>				
Salaries and Wages	\$ 1,442,089	\$ 1,428,006	\$ (14,083)	-0.98%
Employee Benefits	527,074	556,876	29,802	5.65%
Purchased Services	3,829	3,140	(689)	-17.99%
Supplies and Materials	17,427	17,427	0	0.00%
Total	\$ 1,990,419	\$ 2,005,449	\$ 15,030	0.76%
<b>Health Services</b>				
Salaries and Wages	\$ 379,253	\$ 430,914	\$ 51,661	13.62%
Employee Benefits	182,710	204,010	21,300	11.66%
Purchased Services	165,323	46,680	(118,643)	-71.76%
Supplies and Materials	2,500	2,650	150	6.00%
Capital Expenditures	600	635	35	5.83%
Total	\$ 730,386	\$ 684,889	\$ (45,497)	-6.23%

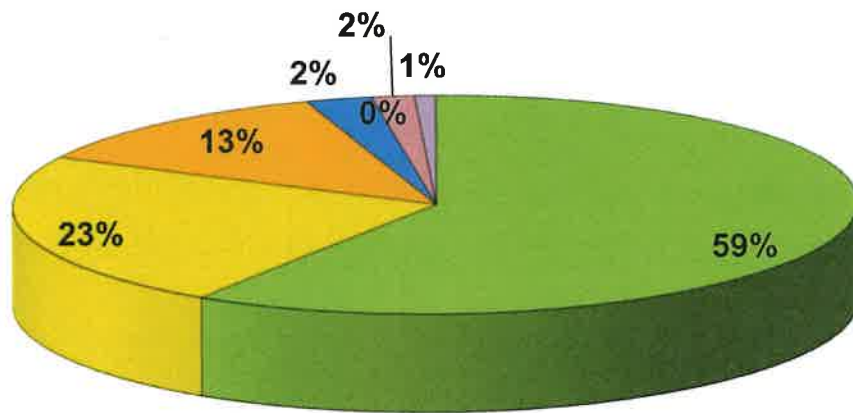


Program	2022-2023 Amended Budget	2023-2024 Projected	Dollar Change	Percent Change
<b>Transportation</b>				
Salaries and Wages	\$ 2,038,149	\$ 2,090,546	\$ 52,397	2.57%
Employee Benefits	858,706	915,198	56,492	6.58%
Purchased Services	2,346,088	2,420,328	74,240	3.16%
Supplies and Materials	253,250	260,220	6,970	2.75%
Capital Expenditures	257,380	263,980	6,600	2.56%
Other Expense	250	250	0	0.00%
Total	<u>\$ 5,753,823</u>	<u>\$ 5,950,522</u>	<u>\$ 196,699</u>	<u>3.42%</u>
<b>Other Pupil Support</b>				
Salaries and Wages	\$ 45,560	\$ 45,632	\$ 72	0.16%
Employee Benefits	26,175	27,916	1,741	6.65%
Purchased Services	293,800	302,355	8,555	2.91%
Supplies and Materials	0	0	0	0.00%
Total	<u>\$ 365,535</u>	<u>\$ 375,903</u>	<u>\$ 10,368</u>	<u>2.84%</u>
<b>Total Pupil Support Services</b>	<b>\$ 8,840,163</b>	<b>\$ 9,016,763</b>	<b>\$ 176,600</b>	<b>2.00%</b>
<b>SITES AND BUILDINGS</b>				
<b>Operations and Maintenance</b>				
Salaries and Wages	\$ 2,450,806	\$ 2,516,897	\$ 66,091	2.70%
Employee Benefits	968,411	1,035,204	66,793	6.90%
Purchased Services	1,652,280	1,695,249	42,969	2.60%
Supplies and Materials	332,785	329,494	(3,291)	-0.99%
Capital Expenditures	0	0	0	0.00%
Other Expense	0	0	0	0.00%
Total	<u>\$ 5,404,282</u>	<u>\$ 5,576,844</u>	<u>\$ 172,562</u>	<u>3.19%</u>
<b>Capital Facilities</b>				
Salaries and Wages	\$ 207,427	\$ 232,715	\$ 25,288	12.19%
Employee Benefits	58,376	64,296	5,920	10.14%
Purchased Services	2,222,957	1,842,446	(380,511)	-17.12%
Supplies and Materials	0	0	0	0.00%
Capital Expenditures	903,774	472,477	(431,297)	-47.72%
Total	<u>\$ 3,392,534</u>	<u>\$ 2,611,934</u>	<u>\$ (780,600)</u>	<u>-23.01%</u>
<b>Total Sites and Buildings</b>	<b>\$ 8,796,816</b>	<b>\$ 8,188,778</b>	<b>\$ (608,038)</b>	<b>-6.91%</b>
<b>FISCAL AND OTHER FIXED COSTS</b>				
<b>Insurance and Other Benefits</b>				
Other Expense	\$ 307,500	\$ 405,000	\$ 97,500	31.71%
Total	<u>\$ 307,500</u>	<u>\$ 405,000</u>	<u>\$ 97,500</u>	<u>31.71%</u>
<b>Total Fiscal and Other Fixed Costs</b>	<b>\$ 307,500</b>	<b>\$ 405,000</b>	<b>\$ 97,500</b>	<b>31.71%</b>
<b>Total General Fund</b>	<b><u>\$ 84,634,635</u></b>	<b><u>\$ 85,694,144</u></b>	<b><u>\$ 1,059,509</u></b>	<b><u>1.25%</u></b>

Independent School District No. 197  
 Expenditure Budget Summary  
 General Fund

<u>Object Series</u>	<u>Fiscal Year 2022-23</u>	<u>Fiscal Year 2023-24</u>	<u>Change</u>	<u>% Change</u>
Salaries and Wages	\$ 49,871,984	\$ 50,843,413	\$ 971,429	1.95%
Employee Benefits	18,543,682	19,861,976	1,318,294	7.11%
Purchased Services	11,469,709	10,776,661	(693,048)	-6.04%
Supplies and Materials	2,253,194	2,146,889	(106,305)	-4.72%
Capital Expenditures	1,925,087	1,375,641	(549,446)	-28.54%
Other Expense	570,979	689,564	118,585	20.77%
<b>Total</b>	<b>\$ 84,634,635</b>	<b>\$ 85,694,144</b>	<b>\$ 1,059,509</b>	<b>1.25%</b>

## GENERAL FUND EXPENSES BY OBJECT

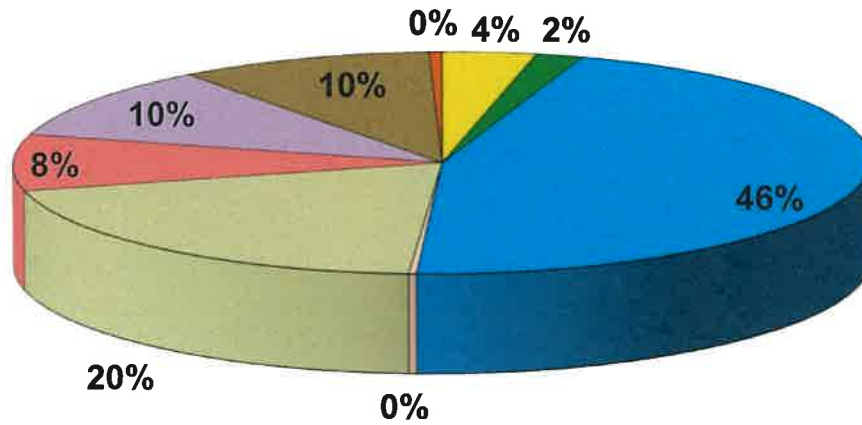


- Salaries and Wages
- Employee Benefits
- Purchased Services
- Supplies and Materials
- Capital Expenditures
- Debt Service
- Other Expense

Independent School District No. 197  
 Expenditure Budget Summary  
 General Fund

<u>Program Series</u>	<u>Fiscal Year 2022-23</u>	<u>Fiscal Year 2023-24</u>	<u>Change</u>	<u>% Change</u>
District & School Administration	\$ 2,952,009	\$ 3,061,974	\$ 109,965	3.73%
District Support Services	1,447,244	1,534,090	86,846	6.00%
Regular Instruction	38,173,500	39,074,965	901,465	2.36%
Vocational Education Instruction	248,476	245,667	(2,809)	-1.13%
Special Education Instruction	16,800,671	17,163,354	362,683	2.16%
Instructional Support Services	7,068,256	7,003,553	(64,703)	-0.92%
Pupil Support Services	8,840,163	9,016,763	176,600	2.00%
Sites and Buildings	8,796,816	8,188,778	(608,038)	-6.91%
Fiscal and Other Fixed Costs	307,500	405,000	97,500	31.71%
<b>Total</b>	<b>\$ 84,634,635</b>	<b>\$ 85,694,144</b>	<b>\$ 1,059,509</b>	<b>1.25%</b>

# GENERAL FUND EXPENSES BY PROGRAM



- District & School Administration
- District Support Services
- Regular Instruction
- Vocational Education Instruction
- Special Education Instruction
- Instructional Support Services
- Pupil Support Services
- Sites and Buildings
- Fiscal and Other Fixed Costs

## **FOOD SERVICE FUND**

The Food Service Fund is used to record financial activities of a school district's food service program. Food Service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities.

# Independent School District 197

## Food Service Fund Budget

### Fiscal Year 2023-2024

	<u>2022-2023</u> <u>Amended Budget</u>	<u>2023-2024</u> <u>Projected</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
<b>Revenue:</b>				
Sales - Lunch, Breakfast & Adult	\$ 1,159,500	\$ 182,500	\$ (977,000)	-84.26%
Federal, State and Local Aid	1,955,900	3,268,550	1,312,650	67.11%
Commodities	259,000	305,000	46,000	17.76%
<b>Total Revenue</b>	<b>\$ 3,374,400</b>	<b>\$ 3,756,050</b>	<b>\$ 381,650</b>	<b>11.31%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 998,796	\$ 1,025,998	\$ 27,202	2.72%
Employee Benefits	420,434	432,817	12,383	2.95%
Purchased Services	220,800	267,600	46,800	21.20%
Supplies and Materials	1,726,650	1,991,500	264,850	15.34%
Capital Expenditures	17,000	35,000	18,000	105.88%
Other Expenditures	1,700	1,600	(100)	-5.88%
<b>Total Expenditures</b>	<b>\$ 3,385,380</b>	<b>\$ 3,754,515</b>	<b>\$ 369,135</b>	<b>10.90%</b>
Budget Difference	\$ (10,980)	\$ 1,535	\$ 12,515	113.98%
Beginning Restricted Fund Balance	584,501	573,521	(10,980)	-1.88%
<b>Ending Restricted Fund Balance</b>	<b>\$ 573,521</b>	<b>\$ 575,057</b>	<b>\$ 1,535</b>	<b>0.27%</b>

## **COMMUNITY SERVICE FUND**

The Community Service Fund is used to record all financial activities for the Community Service Program. The Community Service Fund is comprised of three components, each with its own fund balance. The three components are Community Education, Early Childhood Family Education (ECFE), and School Readiness.



**Independent School District 197  
Community Service Fund Budget  
Fiscal Year 2023-2024**

	2022-2023 Amended Budget	2023-2024 Projected	Dollar Change	Percent Change
<b>Revenue:</b>				
Property Taxes	\$ 1,100,399	\$ 1,108,685	\$ 8,286	0.75%
State/Federal Aid	1,629,748	1,558,567	(71,181)	-4.37%
Fees	1,828,075	1,877,452	49,377	2.70%
Other	97,587	97,947	360	0.37%
<b>Total Revenue</b>	<b>\$ 4,655,809</b>	<b>\$ 4,642,651</b>	<b>\$ (13,158)</b>	<b>-0.28%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 2,727,732	\$ 2,721,313	\$ (6,419)	-0.24%
Employee Benefits	964,824	960,016	(4,808)	-0.50%
Purchased Services	552,587	590,147	37,560	6.80%
Supplies and Materials	340,822	333,872	(6,950)	-2.04%
Capital Expenditures	12,165	11,865	(300)	-2.47%
Other Expenditures	1,585	2,285	700	44.16%
<b>Total Expenditures</b>	<b>\$ 4,599,715</b>	<b>\$ 4,619,498</b>	<b>\$ 19,783</b>	<b>0.43%</b>
Budget Difference	\$ 56,094	\$ 23,153	\$ (32,941)	-58.72%
Beginning Fund Balance	672,399	728,493	56,094	8.34%
<b>Ending Fund Balance</b>	<b>\$ 728,493</b>	<b>\$ 751,646</b>	<b>\$ 23,153</b>	<b>3.18%</b>
Restricted-Community Education	\$ 195,028	\$ 227,678	\$ 32,650	16.74%
Restricted-Early Childhood & Family Education	14,468	11,532	(2,936)	-20.29%
Unrestricted	518,997	512,436	(6,561)	-1.26%
<b>Total</b>	<b>\$ 728,493</b>	<b>\$ 751,646</b>	<b>\$ 23,153</b>	<b>3.18%</b>

Independent School District 197  
Revenue By Program  
Community Education Fund

Description	2022-2023 Amended Budget	2023-2024 Projected	Dollar Change	Percent Change
<b>Property Taxes</b>				
General Community Ed.	\$ 253,029	\$ 251,970	\$ (1,059)	-0.42%
Adults with Disabilities	30,000	30,000	0	0.00%
Youth Development	41,857	41,857	0	0.00%
Youth Enrichment	32,199	32,199	0	0.00%
Extended Day	500,000	506,089	6,089	1.22%
ECFE	243,314	246,570	3,256	1.34%
<b>Total Property Taxes</b>	<b>\$ 1,100,399</b>	<b>\$ 1,108,685</b>	<b>\$ 8,286</b>	<b>0.75%</b>
<b>State/Federal Aid</b>				
Adults with Disabilities	\$ 30,000	\$ 30,000	\$ -	0.00%
ECFE	251,589	248,501	(3,088)	-1.23%
School Readiness	266,481	257,964	(8,517)	-3.20%
Pathways I Scholarships	30,000	60,000	30,000	100.00%
Pathways II Scholarships	74,826	74,826	0	0.00%
ARP Summer Preschool	7,571	0	(7,571)	-100.00%
Public Health Support for Childcare	82,005	0	(82,005)	-100.00%
Non-Public Textbooks	205,972	205,972	0	0.00%
Preschool Screening	28,000	28,000	0	0.00%
Non-public Administration	40,918	40,918	0	0.00%
Non-Public Guidance	415,688	415,688	0	0.00%
Non-Public Health	196,698	196,698	0	0.00%
<b>Total State/Federal Aid</b>	<b>\$ 1,629,748</b>	<b>\$ 1,558,567</b>	<b>\$ (71,181)</b>	<b>-4.37%</b>
<b>Fees</b>				
Public Swimming	\$ 35,000	\$ 35,000	\$ -	0.00%
Youth Athletic	8,063	8,063	0	0.00%
Adult Enrichment	22,000	15,600	(6,400)	-29.09%
Senior Fees	45,000	75,000	30,000	66.67%
Facility Fees	120,000	130,000	10,000	8.33%
Youth Development Fees	58,000	86,000	28,000	48.28%
Youth Enrichment Fees	106,000	100,000	(6,000)	-5.66%
Middle School Activities	43,000	24,900	(18,100)	-42.09%
Extended Day Fees	1,001,012	972,889	(28,123)	-2.81%
ECFE Fees	30,000	30,000	0	0.00%
Preschool Fees	360,000	400,000	40,000	11.11%
<b>Total Fees</b>	<b>\$ 1,828,075</b>	<b>\$ 1,877,452</b>	<b>\$ 49,377</b>	<b>2.70%</b>
<b>Other</b>				
Interest	\$ 1,000	\$ 1,000	\$ -	0.00%
Miscellaneous	39,575	39,305	(270)	-0.68%
Senior Gifts	10,000	8,500	(1,500)	-15.00%
Senior Contributions	2,170	3,800	1,630	75.12%
Youth Development Donations	3,000	3,500	500	100.00%
LCTS Grant	41,842	41,842	0	0.00%
<b>Total Other</b>	<b>\$ 97,587</b>	<b>\$ 97,947</b>	<b>\$ 360</b>	<b>0.37%</b>
<b>Total Revenue</b>	<b>\$ 4,655,809</b>	<b>\$ 4,642,651</b>	<b>\$ (13,158)</b>	<b>-0.28%</b>

Independent School District 197  
 Expenditures By Program  
 Community Education Fund

Program	2022-2023 Amended Budget	2023-2024 Projected	Dollar Change	Percent Change
PUBLIC SWIMMING	\$ 25,449	\$ 24,874	\$ (576)	-2.26%
YOUTH ATHLETICS	8,063	8,063	0	0.00%
COMMUNITY SERVICE	198,335	213,269	14,934	7.53%
ADULT ENRICHMENT	74,074	44,376	(29,698)	-40.09%
SENIOR CITIZENS	123,482	154,942	31,460	25.48%
FACILITY USE	136,829	148,665	11,835	8.65%
ADULTS WITH DISABILITIES	57,269	50,270	(6,999)	-12.22%
YOUTH DEVELOPMENT	52,503	77,929	25,426	48.43%
YOUTH ENRICHMENT	112,935	109,950	(2,985)	-2.64%
MIDDLE SCHOOL ACTIVITIES	43,621	28,054	(15,568)	-35.69%
SCHOOL AGE CARE	691,923	634,203	(57,720)	-8.34%
SCHOOL AGE CARE-DISABILITIES	533,017	550,834	17,818	3.34%
ENCORE	84,061	89,371	5,310	6.32%
SCHOOL AGE CARE-SUMMER SCHOOL	219,775	219,742	(33)	-0.02%
ECFE	515,107	528,007	12,900	2.50%
PRESCHOOL	397,509	397,027	(482)	-0.12%
PATHWAYS II SCHOLARSHIPS	74,984	77,644	2,660	3.55%
SCHOOL READINESS	279,828	289,191	9,364	3.35%
PRESCHOOL SCREENING	69,831	71,969	2,138	3.06%
LCTS	41,842	41,842	0	0.00%
NON-PUBLIC	859,277	859,276	(0)	0.00%
TOTAL EXPENDITURES	<u>\$ 4,599,715</u>	<u>\$ 4,619,498</u>	<u>\$ 19,782</u>	<u>0.43%</u>

## **DEBT SERVICE FUND**

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

# Independent School District 197

## Debt Service Fund Budget

### Fiscal Year 2023-2024

	2022-2023 Amended Budget	2023-2024 Projected	Dollar Change	Percent Change
<b>Revenue:</b>				
Local Property Taxes	\$ 9,458,122	\$ 9,591,405	\$ 133,283	1.41%
Interest	5,000	6,000	1,000	20.00%
<b>Total Revenue</b>	<b>\$ 9,463,122</b>	<b>\$ 9,597,405</b>	<b>\$ 134,283</b>	<b>1.42%</b>
<b>Expenditures:</b>				
Bond Principal	\$ 4,285,000	\$ 5,140,000	\$ 855,000	19.95%
Bond Interest	5,342,534	5,058,673	(283,861)	-5.31%
Other Debt Expense	5,200	6,000	800	15.38%
<b>Total Expenditures</b>	<b>\$ 9,632,734</b>	<b>\$ 10,204,673</b>	<b>\$ 571,939</b>	<b>5.94%</b>
<b>Other Financing Sources/(Uses)</b>				
Transfer from LTFM	\$ 279,028	\$ -	\$ (279,028)	-100.00%
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ 279,028</b>	<b>\$ -</b>	<b>\$ (279,028)</b>	<b>-100.00%</b>
Budget Difference	\$ 109,416	\$ (607,268)	\$ (716,684)	-655.01%
Beginning Restricted Fund Balance	2,455,936	2,565,352	109,416	4.46%
<b>Ending Restricted Fund Balance</b>	<b>\$ 2,565,352</b>	<b>\$ 1,958,085</b>	<b>\$ (607,268)</b>	<b>-23.67%</b>