

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

**2022-2023  
BUDGET**

**July 1, 2022 – June 30, 2023**

**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 2022-2023 Budget  
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# **Independent School District #197**

## **Introductory Comments**

This budget document for 2022-2023 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 2022-2023**

	<u>2021-2022</u> <u>Amended Budget</u>	<u>2022-2023</u> <u>Projected</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
<b>Revenue by Fund</b>				
General Fund	\$ 81,386,472	\$ 80,371,919	\$ (1,014,553)	-1.25%
Food Service Fund	2,601,080	3,374,400	773,320	29.73%
Community Service Fund	4,881,158	4,566,233	(314,925)	-6.45%
Debt Service Fund	9,297,987	9,463,122	165,135	1.78%
<b>Total</b>	<u>\$ 98,166,697</u>	<u>\$ 97,775,674</u>	<u>\$ (391,023)</u>	<u>-0.40%</u>
<b>Expenditures by Fund</b>				
General Fund	\$ 82,589,538	\$ 81,459,995	\$ (1,129,543)	-1.37%
Food Service Fund	2,587,975	3,385,380	797,405	30.81%
Community Service Fund	4,835,860	4,510,139	(325,721)	-6.74%
Debt Service Fund	9,346,472	9,632,734	286,262	3.06%
<b>Total</b>	<u>\$ 99,359,845</u>	<u>\$ 98,988,248</u>	<u>\$ (371,597)</u>	<u>-0.37%</u>
<b>Revenue less Expenditures by Fund</b>				
General Fund	\$ (1,203,066)	\$ (1,088,076)	\$ 114,990	9.56%
Food Service Fund	13,105	(10,980)	(24,085)	183.78%
Community Service Fund	45,298	56,094	10,796	23.83%
Debt Service Fund	(48,485)	(169,612)	(121,127)	249.82%
<b>Total</b>	<u>\$ (1,193,148)</u>	<u>\$ (1,212,574)</u>	<u>\$ (19,426)</u>	<u>-1.63%</u>
<b>Ending Fund Balance by Fund</b>				
General Fund	\$ 10,176,643	\$ 9,088,567	\$ (1,088,076)	-10.69%
Food Service Fund	13,105	2,126	(10,980)	83.78%
Community Service Fund	633,874	689,968	56,094	8.85%
Debt Service Fund	2,513,818	2,623,234	109,416	4.35%
<b>Total</b>	<u>\$ 13,337,440</u>	<u>\$ 12,403,895</u>	<u>\$ (933,546)</u>	<u>-7.00%</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 2022-2023**

### **INTRODUCTION**

The Budget Framework is used as a guiding document to build the fiscal year 2022-2023 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 2021-2022 are (5,399).
2. Projected Adjusted Pupil Units (APU) for 2022-2023 are (5,474).

## **FUNDING**

1. Levy revenue will be as adopted in December of 2021.
2. State funding for 2022-2023 will be based on current statutes adjusted for appropriate demographic changes (i.e. enrollment, free/reduced meals, etc.).
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. Interfund cost charge backs will continue on the same basis employed in the 2021-2022 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 2022-2023.
2. There will be no changes to transportation fees in 2022-2023. 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 remain the same as developed in 2021-2022. 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 \$135 per pupil.
4. Co-curricular allocation amounts for purchased services and supplies per pupil will remain the same as developed in 2021-2022. Two Rivers purchased services and supplies for co-curricular programs will be allocated \$90 per pupil.
5. Staff allocations for budget development will be based on the February 1, 2022 projected enrollment for 2022-2023.
6. There will be no changes to staffing ratios in 2022-2023. 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****2022-2023****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 2022-2023**

	21-22 Amended Budget	22-23 Projected Budget	Dollar Change	Percent Change
Revenue	\$ 81,386,472	\$ 80,371,919	\$ (1,014,553)	-1.25%
Expenditures	82,589,538	81,459,995	(1,129,543)	-1.37%
Budget Difference	(1,203,066)	(1,088,076)	114,990	9.56%
Beginning Fund Balance	11,379,709	10,176,643	(1,203,066)	-10.57%
Ending Fund Balance	<u>\$ 10,176,643</u>	<u>\$ 9,088,567</u>	<u>\$ (1,088,076)</u>	<u>-10.69%</u>
Restricted - Student Activities	\$ 112,481	\$ 112,481	\$ -	0.00%
Restricted - L-T Fac. Maintenance	\$ 419,337	\$ 419,337	\$ -	0.00%
Restricted - Operating Capital	775,205	717,776	(57,429)	-7.41%
Restricted - Medical Assistance	627,953	475,703	(152,250)	-24.25%
Assigned	-	-	-	0.00%
Unassigned	8,241,667	7,363,270	(878,397)	-10.66%
Total Ending Fund Balance	<u>\$ 10,176,643</u>	<u>\$ 9,088,567</u>	<u>\$ (1,088,076)</u>	<u>-10.69%</u>

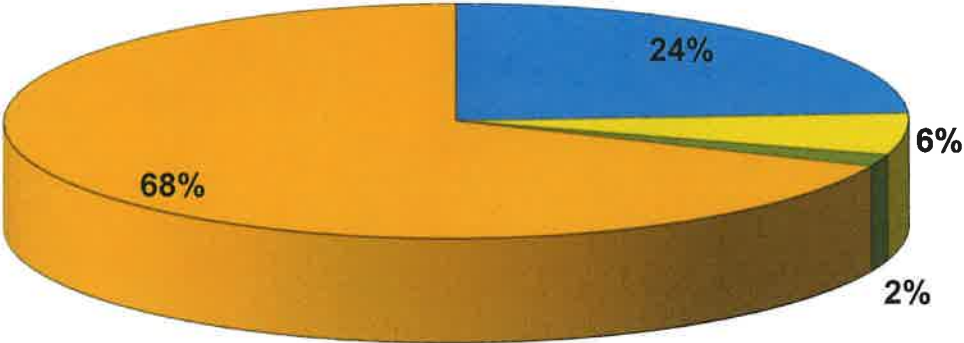
Independent School District 197  
Revenue  
General Fund 2022-23

Description	Amount
Property Tax Levy	\$ 19,449,006
County Apportionment	125,000
P-Card Rebates	15,000
Fees/Admissions	350,000
Interest Earnings	75,000
Medical Assistance	350,000
Rent	120,500
Miscellaneous	395,000
General Education Aid	42,031,793
Indian Education Aid	35,000
ATPPS Aid (Q-comp)	871,111
ADSIS	270,258
Integration Aid	752,354
Federal	4,601,897
Non-Public Transportation	290,000
Special Education-Transportation	2,000,000
Special Education	8,250,000
Special Education-Cross Subsidy	380,000
Insurance Recovery	10,000
Total	<u>\$ 80,371,919</u>

INDEPENDENT SCHOOL DISTRICT 197  
REVENUE COMPARISON

GENERAL FUND	21-22 AMENDED BUDGET	22-23 PROJECTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
<b>STATE GENERAL EDUCATION</b>				
BASIC FORMULA ALLOWANCE	\$ 36,418,479	\$ 37,565,653	\$ 1,147,174	3.15%
GIFTED & TALENTED	72,787	71,162	(1,625)	-2.23%
EXTENDED TIME	440,062	423,688	(16,374)	-3.72%
EQUITY AID	592,485	583,046	(9,439)	-1.59%
CAPITAL EXPENDITURE-OPERATING	1,279,502	1,356,939	77,437	6.05%
<b>SUBTOTAL</b>	<b>\$ 38,803,315</b>	<b>\$ 40,000,488</b>	<b>\$ 1,197,173</b>	<b>3.09%</b>
REFERENDUM	\$ 11,068,620	\$ 11,204,644	\$ 136,024	1.23%
CAPITAL PROJECT REFERENDUM	1,788,544	1,904,382	115,838	6.48%
COMPENSATORY	3,000,563	2,695,800	(304,763)	-10.16%
LEP AND LEP CONCENTRATION	414,000	415,000	1,000	0.24%
<b>TOTAL GENERAL EDUCATION</b>	<b>\$ 55,075,042</b>	<b>\$ 56,220,314</b>	<b>\$ 1,145,272</b>	<b>2.08%</b>
<b>STATE-CATEGORICAL</b>				
INTEGRATION	\$ 1,010,317	\$ 1,052,640	\$ 42,323	4.19%
RE-EMPLOYMENT INSURANCE	133,778	92,489	(41,289)	-30.86%
PENSION ADJUSTMENT	275,550	351,330	75,780	27.50%
OTHER POST EMPLOYMENT BENEFITS (OPEB)	363,400	366,600	3,200	0.88%
LITERACY INCENTIVE AID	270,000	270,000	0	0.00%
SUPPORTING OUR STUDENTS GRANT	64,000	0	(64,000)	-100.00%
INDIAN EDUCATION AID	35,000	35,000	0	0.00%
ATPPS (Q-comp) AID	1,354,600	1,309,347	(45,253)	-3.34%
ADSI	264,959	270,258	5,299	2.00%
SPECIAL EDUCATION	8,918,000	9,600,000	682,000	7.65%
SPECIAL EDUCATION-CROSS SUBSIDY	390,000	380,000	(10,000)	-2.56%
SPECIAL EDUCATION-TUITION REDUCTION	(1,315,000)	(1,350,000)	(35,000)	-2.66%
SPECIAL EDUCATION-TRANSPORTATION	1,200,000	2,000,000	800,000	66.67%
NON-PUBLIC TRANSPORTATION	290,000	290,000	0	0.00%
VOCATIONAL EDUCATION	153,857	171,704	17,847	11.60%
SAFE SCHOOLS	303,824	296,897	(6,927)	-2.28%
ABATEMENTS	76,178	53,278	(22,900)	-30.06%
L-T FACILITIES MAINTENANCE	3,156,205	2,054,629	(1,101,576)	-34.90%
BUILDING LEASES	965,351	990,036	24,685	2.56%
<b>TOTAL STATE-CATEGORICAL</b>	<b>\$ 17,910,019</b>	<b>\$ 18,234,208</b>	<b>\$ 324,189</b>	<b>1.81%</b>
<b>TOTAL STATE</b>	<b>\$ 72,985,061</b>	<b>\$ 74,454,522</b>	<b>\$ 1,469,461</b>	<b>2.01%</b>
<b>FEDERAL</b>	<b>\$ 7,023,411</b>	<b>\$ 4,601,897</b>	<b>\$ (2,421,514)</b>	<b>-34.48%</b>
<b>LOCAL</b>				
MEDICAL ASSISTANCE	\$ 350,000	\$ 350,000	\$ -	0.00%
RENT	190,000	120,500	(69,500)	-36.58%
STUDENT FEES/ADMISSIONS	350,000	350,000	0	0.00%
P-CARD REBATES	18,000	15,000	(3,000)	-16.67%
INTEREST EARNINGS	60,000	75,000	15,000	25.00%
INSURANCE RECOVERY	10,000	10,000	0	0.00%
MISCELLANEOUS-TRANSPORTATION	75,000	70,000	(5,000)	-6.67%
MISCELLANEOUS	325,000	325,000	0	0.00%
<b>TOTAL LOCAL</b>	<b>\$ 1,378,000</b>	<b>\$ 1,315,500</b>	<b>\$ (62,500)</b>	<b>-4.54%</b>
<b>TOTAL</b>	<b>\$ 81,386,472</b>	<b>\$ 80,371,919</b>	<b>\$ (1,014,553)</b>	<b>-1.25%</b>

# GENERAL FUND REVENUE



Program	2021-2022 Amended Budget	2022-2023 Projected	Dollar Change	Percent Change
<b>DISTRICT &amp; SCHOOL ADMINISTRATION</b>				
<b>School Board</b>				
Salaries and Wages	\$ 33,600	\$ 33,600	\$ -	0.00%
Employee Benefits	2,570	2,570	0	0.00%
Purchased Services	12,360	12,360	0	0.00%
Supplies and Materials	1,600	1,600	0	0.00%
Other Expense	22,000	22,000	0	0.00%
Total	\$ 72,130	\$ 72,130	\$ -	0.00%
<b>Superintendent</b>				
Salaries and Wages	\$ 289,614	\$ 297,382	\$ 7,768	2.68%
Employee Benefits	95,143	101,274	6,131	6.44%
Purchased Services	7,200	7,200	0	0.00%
Supplies and Materials	2,000	2,000	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	1,800	1,800	0	0.00%
Total	\$ 395,757	\$ 409,656	\$ 13,899	3.51%
<b>Instructional Administration</b>				
Salaries and Wages	\$ 142,448	\$ 143,154	\$ 706	0.50%
Employee Benefits	45,294	51,021	5,727	12.64%
Purchased Services	5,000	5,000	0	0.00%
Supplies and Materials	1,500	1,500	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	2,000	2,000	0	0.00%
Total	\$ 196,242	\$ 202,675	\$ 6,433	3.28%
<b>School Building Administration</b>				
Salaries and Wages	\$ 1,576,961	\$ 1,612,290	\$ 35,329	2.24%
Employee Benefits	563,251	591,624	28,373	5.04%
Purchased Services	28,450	28,400	(50)	-0.18%
Supplies and Materials	22,613	21,613	(1,000)	-4.42%
Capital Expenditures	2,000	2,000	0	0.00%
Other Expense	10,046	10,046	0	0.00%
Total	\$ 2,203,321	\$ 2,265,973	\$ 62,652	2.84%
<b>Total District &amp; School Administration</b>	<b>\$ 2,867,450</b>	<b>\$ 2,950,434</b>	<b>\$ 82,984</b>	<b>2.89%</b>
<b>DISTRICT SUPPORT SERVICES</b>				
<b>Human Resources</b>				
Salaries and Wages	\$ 382,726	\$ 420,962	\$ 38,236	9.99%
Employee Benefits	148,768	162,520	13,752	9.24%
Purchased Services	124,196	124,196	0	0.00%
Supplies and Materials	5,000	5,000	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	350	350	0	0.00%
Total	\$ 661,040	\$ 713,028	\$ 51,988	7.86%
<b>Community Relations</b>				
Salaries and Wages	\$ 184,208	\$ 169,644	\$ (14,564)	-7.91%
Employee Benefits	65,035	60,027	(5,008)	-7.70%
Purchased Services	59,203	59,203	0	0.00%
Supplies and Materials	4,000	4,000	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	500	500	0	0.00%
Total	\$ 312,946	\$ 293,374	\$ (19,572)	-6.25%

Program	2021-2022 Amended Budget	2022-2023 Projected	Dollar Change	Percent Change
<b>Business Support Services</b>				
Salaries and Wages	\$ 332,649	\$ 341,145	\$ 8,496	2.55%
Employee Benefits	126,913	133,491	6,578	5.18%
Purchased Services	13,606	13,606	0	0.00%
Supplies and Materials	12,500	12,500	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	(69,500)	(69,500)	0	0.00%
Total	\$ 416,168	\$ 431,242	\$ 15,074	3.62%
<b>Total District Support Services</b>	<b>\$ 1,390,154</b>	<b>\$ 1,437,644</b>	<b>\$ 47,490</b>	<b>3.42%</b>
<b>REGULAR INSTRUCTION</b>				
<b>K-12 Instruction</b>				
Salaries and Wages	\$ 24,501,333	\$ 23,770,140	\$ (731,193)	-2.98%
Employee Benefits	8,740,809	8,909,823	169,014	1.93%
Purchased Services	2,111,207	1,825,795	(285,412)	-13.52%
Supplies and Materials	1,036,311	748,441	(287,870)	-27.78%
Capital Expenditures	73,150	66,250	(6,900)	-9.43%
Other Expense	201,448	201,448	0	0.00%
Total	\$ 36,664,258	\$ 35,521,897	\$ (1,142,361)	-3.12%
<b>ALP Program</b>				
Salaries and Wages	\$ 127,956	\$ 129,988	\$ 2,032	1.59%
Employee Benefits	33,125	34,551	1,426	4.30%
Supplies and Materials	1,400	1,400	0	0.00%
Total	\$ 162,481	\$ 165,939	\$ 3,458	2.13%
<b>Co-Curricular</b>				
Salaries and Wages	\$ 756,575	\$ 769,698	\$ 13,123	1.73%
Employee Benefits	155,830	162,174	6,344	4.07%
Purchased Services	227,148	229,710	2,562	1.13%
Supplies and Materials	37,900	37,900	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	16,000	16,000	0	0.00%
Total	\$ 1,193,453	\$ 1,215,482	\$ 22,029	1.85%
<b>Total Regular Instruction</b>	<b>\$ 38,020,192</b>	<b>\$ 36,903,318</b>	<b>\$ (1,116,874)</b>	<b>-2.94%</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>				
<b>Career Vocational Education</b>				
Salaries and Wages	\$ 170,862	\$ 186,331	\$ 15,469	9.05%
Employee Benefits	39,637	43,240	3,603	9.09%
Purchased Services	560	560	0	0.00%
Supplies and Materials	10,345	8,345	(2,000)	-19.33%
Capital Expenditures	9,000	0	(9,000)	-100.00%
Other Expense	0	0	0	0.00%
Total	\$ 230,404	\$ 238,476	\$ 8,072	3.50%
<b>Total Vocational Education Instruction</b>	<b>\$ 230,404</b>	<b>\$ 238,476</b>	<b>\$ 8,072</b>	<b>3.50%</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>				
<b>Special Education - District Wide</b>				
Salaries and Wages	\$ 11,032,438	\$ 11,236,941	\$ 204,503	1.85%
Employee Benefits	4,096,517	4,258,881	162,364	3.96%
Purchased Services	685,586	623,900	(61,686)	-9.00%
Supplies and Materials	144,263	128,759	(15,504)	-10.75%
Capital Expenditures	12,500	12,500	0	0.00%
Other Expense	56,388	56,388	0	0.00%
Total	\$ 16,027,692	\$ 16,317,369	\$ 289,677	1.81%
<b>Total Special Education Instruction</b>	<b>\$ 16,027,692</b>	<b>\$ 16,317,369</b>	<b>\$ 289,677</b>	<b>1.81%</b>

Program	2021-2022 Amended Budget	2022-2023 Projected	Dollar Change	Percent Change
<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
<b>Instructional Support Staff</b>				
Salaries and Wages	\$ 694,059	\$ 756,478	\$ 62,419	8.99%
Employee Benefits	203,683	219,231	15,548	7.63%
Purchased Services	31,146	31,146	0	0.00%
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	<u>\$ 935,638</u>	<u>\$ 1,013,605</u>	<u>\$ 77,967</u>	<u>8.33%</u>
<b>Technology</b>				
Salaries and Wages	\$ 1,008,262	\$ 1,041,546	\$ 33,284	3.30%
Employee Benefits	461,032	493,814	32,782	7.11%
Purchased Services	511,500	598,900	87,400	17.09%
Supplies and Materials	155,134	155,000	(134)	-0.09%
Capital Expenditures	687,936	659,483	(28,453)	-4.14%
Total	<u>\$ 2,823,864</u>	<u>\$ 2,948,743</u>	<u>\$ 124,879</u>	<u>4.42%</u>
<b>Curriculum and Integration</b>				
Salaries and Wages	\$ 1,206,353	\$ 1,146,740	\$ (59,613)	-4.94%
Employee Benefits	384,135	385,408	1,273	0.33%
Purchased Services	138,375	142,175	3,800	2.75%
Supplies and Materials	257,200	253,400	(3,800)	-1.48%
Capital Expenditures	2,000	2,000	0	0.00%
Other Expense	14,597	14,597	0	0.00%
Total	<u>\$ 2,002,660</u>	<u>\$ 1,944,320</u>	<u>\$ (58,340)</u>	<u>-2.91%</u>
<b>Educational Media</b>				
Salaries and Wages	\$ 261,223	\$ 237,616	\$ (23,607)	-9.04%
Employee Benefits	82,781	80,894	(1,887)	-2.28%
Purchased Services	7,550	7,550	0	0.00%
Supplies and Materials	55,696	54,902	(794)	-1.43%
Capital Expenditures	13,249	13,100	(149)	-1.12%
Total	<u>\$ 420,499</u>	<u>\$ 394,062</u>	<u>\$ (26,437)</u>	<u>-6.29%</u>
<b>Staff Development</b>				
Salaries and Wages	\$ 300,914	\$ 121,405	\$ (179,509)	-59.65%
Employee Benefits	64,306	29,940	(34,366)	-53.44%
Purchased Services	543,375	293,955	(249,420)	-45.90%
Supplies and Materials	41,384	26,265	(15,119)	-36.53%
Capital Expenditures	0	0	0	0.00%
Other Expense	2,000	2,000	0	0.00%
Total	<u>\$ 951,979</u>	<u>\$ 473,565</u>	<u>\$ (478,414)</u>	<u>-50.25%</u>
<b>Total Instructional Support Services</b>	<b>\$ 7,134,640</b>	<b>\$ 6,774,295</b>	<b>\$ (360,345)</b>	<b>-5.05%</b>
<b>PUPIL SUPPORT SERVICES</b>				
<b>Counseling &amp; Guidance</b>				
Salaries and Wages	\$ 1,508,921	\$ 1,442,089	\$ (66,832)	-4.43%
Employee Benefits	538,251	527,074	(11,177)	-2.08%
Purchased Services	7,818	3,140	(4,678)	-59.84%
Supplies and Materials	16,400	17,427	1,027	6.26%
Total	<u>\$ 2,071,390</u>	<u>\$ 1,989,730</u>	<u>\$ (81,660)</u>	<u>-3.94%</u>
<b>Health Services</b>				
Salaries and Wages	\$ 494,232	\$ 379,253	\$ (114,979)	-23.26%
Employee Benefits	194,129	182,710	(11,419)	-5.88%
Purchased Services	26,500	44,000	17,500	66.04%
Supplies and Materials	170,168	2,500	(167,668)	-98.53%
Capital Expenditures	600	600	0	0.00%
Total	<u>\$ 885,629</u>	<u>\$ 609,063</u>	<u>\$ (276,566)</u>	<u>-31.23%</u>

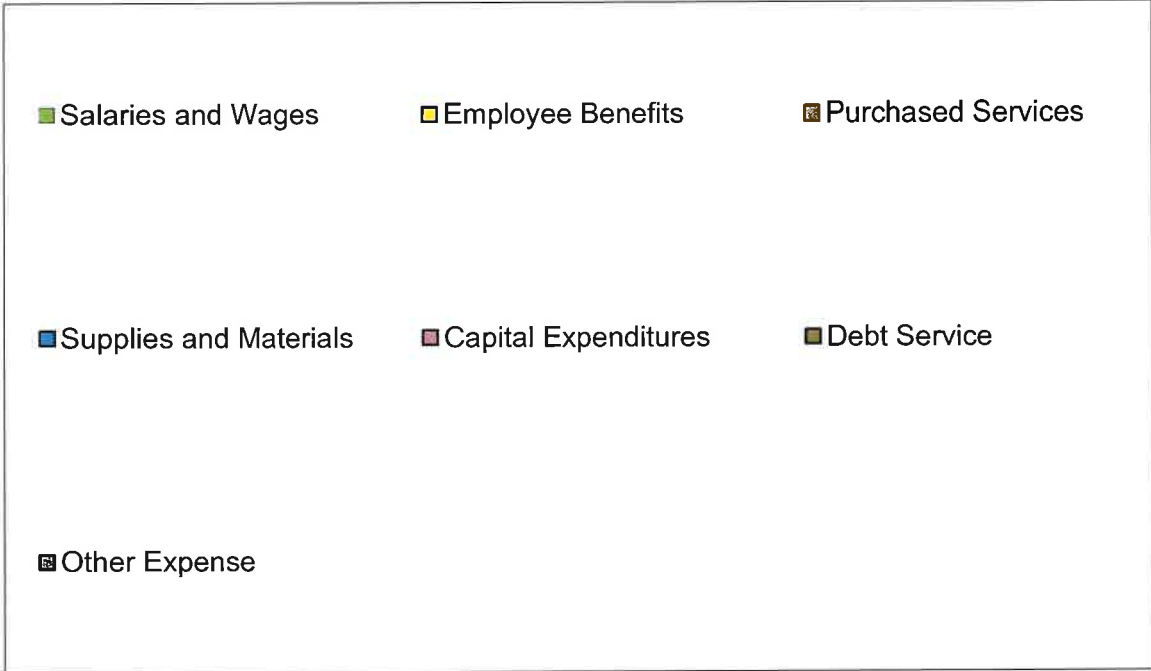
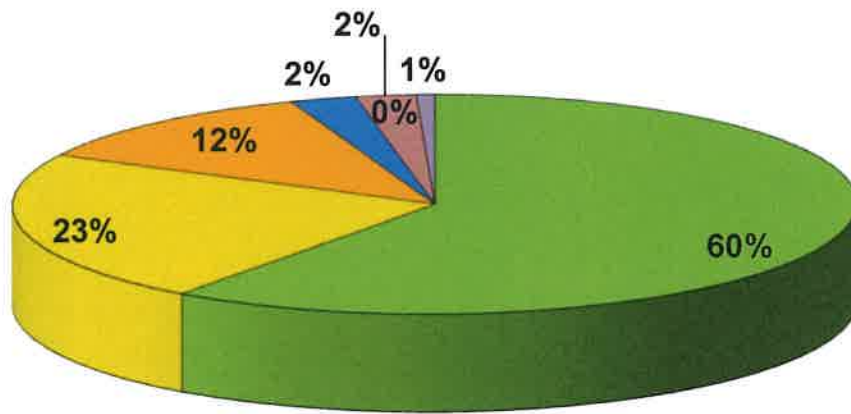


<b>Program</b>	<b>2021-2022 Amended Budget</b>	<b>2022-2023 Projected</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Transportation</b>				
Salaries and Wages	\$ 1,722,679	\$ 2,038,149	\$ 315,470	18.31%
Employee Benefits	771,359	858,706	87,347	11.32%
Purchased Services	1,971,388	1,831,388	(140,000)	-7.10%
Supplies and Materials	270,300	245,300	(25,000)	-9.25%
Capital Expenditures	249,000	249,000	0	0.00%
Other Expense	250	250	0	0.00%
<b>Total</b>	<b>\$ 4,984,976</b>	<b>\$ 5,222,793</b>	<b>\$ 237,817</b>	<b>4.77%</b>
<b>Other Pupil Support</b>				
Salaries and Wages	\$ 84,631	\$ 45,560	\$ (39,071)	-46.17%
Employee Benefits	31,017	26,175	(4,842)	-15.61%
Purchased Services	235,000	285,000	50,000	21.28%
Supplies and Materials	0	0	0	0.00%
<b>Total</b>	<b>\$ 350,648</b>	<b>\$ 356,735</b>	<b>\$ 6,087</b>	<b>1.74%</b>
<b>Total Pupil Support Services</b>	<b>\$ 8,292,643</b>	<b>\$ 8,178,321</b>	<b>\$ (114,322)</b>	<b>-1.38%</b>
<b>SITES AND BUILDINGS</b>				
<b>Operations and Maintenance</b>				
Salaries and Wages	\$ 2,379,013	\$ 2,450,806	\$ 71,793	3.02%
Employee Benefits	920,543	968,411	47,868	5.20%
Purchased Services	1,180,780	1,238,280	57,500	4.87%
Supplies and Materials	387,975	310,725	(77,250)	-19.91%
Capital Expenditures	0	0	0	#DIV/0!
Other Expense	0	0	0	0.00%
<b>Total</b>	<b>\$ 4,868,311</b>	<b>\$ 4,968,222</b>	<b>\$ 99,911</b>	<b>2.05%</b>
<b>Capital Facilities</b>				
Salaries and Wages	\$ 192,691	\$ 207,427	\$ 14,736	7.65%
Employee Benefits	54,650	58,376	3,726	6.82%
Purchased Services	2,303,445	2,222,957	(80,488)	-3.49%
Supplies and Materials	0	0	0	0.00%
Capital Expenditures	897,266	895,656	(1,610)	-0.18%
<b>Total</b>	<b>\$ 3,448,052</b>	<b>\$ 3,384,416</b>	<b>\$ (63,636)</b>	<b>-1.85%</b>
<b>Total Sites and Buildings</b>	<b>\$ 8,316,363</b>	<b>\$ 8,352,638</b>	<b>\$ 36,275</b>	<b>0.44%</b>
<b>FISCAL AND OTHER FIXED COSTS</b>				
<b>Insurance and Other Benefits</b>				
Other Expense	\$ 310,000	\$ 307,500	\$ (2,500)	-0.81%
<b>Total</b>	<b>\$ 310,000</b>	<b>\$ 307,500</b>	<b>\$ (2,500)</b>	<b>-0.81%</b>
<b>Total Fiscal and Other Fixed Costs</b>	<b>\$ 310,000</b>	<b>\$ 307,500</b>	<b>\$ (2,500)</b>	<b>-0.81%</b>
<b>Total General Fund</b>	<b>\$ 82,589,538</b>	<b>\$ 81,459,995</b>	<b>\$ (1,129,543)</b>	<b>-1.37%</b>

Independent School District No. 197  
 Expenditure Budget Summary  
 General Fund

<u>Object Series</u>	<u>Fiscal Year 2021-22</u>	<u>Fiscal Year 2022-23</u>	<u>Change</u>	<u>% Change</u>
Salaries and Wages	\$ 49,384,348	\$ 48,978,344	\$ (406,004)	-0.82%
Employee Benefits	17,818,778	18,341,935	523,157	2.94%
Purchased Services	10,231,393	9,628,421	(602,972)	-5.89%
Supplies and Materials	2,634,839	2,039,727	(595,112)	-22.59%
Capital Expenditures	1,946,701	1,900,589	(46,112)	-2.37%
Debt Service	-	-	-	0.00%
Other Expense	573,479	570,979	(2,500)	-0.44%
<b>Total</b>	<b>\$ 82,589,538</b>	<b>\$ 81,459,995</b>	<b>\$ (1,129,543)</b>	<b>-1.37%</b>

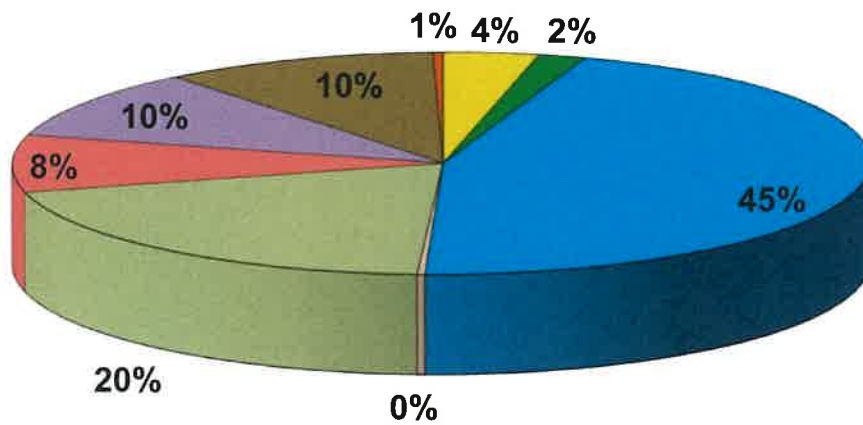
# GENERAL FUND EXPENSES BY OBJECT



Independent School District No. 197  
 Expenditure Budget Summary  
 General Fund

<u>Program Series</u>	<u>Fiscal Year 2021-22</u>	<u>Fiscal Year 2022-23</u>	<u>Change</u>	<u>% Change</u>
District & School Administration	\$ 2,867,450	\$ 2,950,434	\$ 82,984	2.89%
District Support Services	1,390,154	1,437,644	47,490	3.42%
Regular Instruction	38,020,192	36,903,318	(1,116,874)	-2.94%
Vocational Education Instruction	230,404	238,476	8,072	3.50%
Special Education Instruction	16,027,692	16,317,369	289,677	1.81%
Instructional Support Services	7,134,640	6,774,295	(360,345)	-5.05%
Pupil Support Services	8,292,643	8,178,321	(114,322)	-1.38%
Sites and Buildings	8,316,363	8,352,638	36,275	0.44%
Fiscal and Other Fixed Costs	310,000	307,500	(2,500)	-0.81%
<b>Total</b>	<b>\$ 82,589,538</b>	<b>\$ 81,459,995</b>	<b>\$ (1,129,543)</b>	<b>-1.37%</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 2022-2023

	2021-2022 Amended Budget	2022-2023 Projected	Dollar Change	Percent Change
<b>Revenue:</b>				
Sales - Lunch, Breakfast & Adult	\$ 41,000	\$ 1,159,500	\$ 1,118,500	2728.05%
Federal, State and Local Aid	2,338,300	1,955,900	(382,400)	-16.35%
Commodities	221,780	259,000	37,220	16.78%
<b>Total Revenue</b>	<b>\$ 2,601,080</b>	<b>\$ 3,374,400</b>	<b>\$ 773,320</b>	<b>29.73%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 933,040	\$ 998,796	\$ 65,756	7.05%
Employee Benefits	376,415	420,434	44,019	11.69%
Purchased Services	247,740	220,800	(26,940)	-10.87%
Supplies and Materials	979,080	1,726,650	747,570	76.35%
Capital Expenditures	50,000	17,000	(33,000)	-66.00%
Other Expenditures	1,700	1,700	0	0.00%
<b>Total Expenditures</b>	<b>\$ 2,587,975</b>	<b>\$ 3,385,380</b>	<b>\$ 797,405</b>	<b>30.81%</b>
Budget Difference	\$ 13,105	\$ (10,980)	\$ (24,085)	-183.78%
Beginning Restricted Fund Balance	0	13,105	13,105	100.00%
<b>Ending Restricted Fund Balance</b>	<b>\$ 13,105</b>	<b>\$ 2,126</b>	<b>\$ (10,980)</b>	<b>-83.78%</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 2022-2023

	2021-2022 <u>Amended Budget</u>	2022-2023 <u>Projected</u>	Dollar <u>Change</u>	Percent <u>Change</u>
<b>Revenue:</b>				
Property Taxes	\$ 1,036,352	\$ 1,100,399	\$ 64,047	6.18%
State/Federal Aid	1,767,876	1,540,172	(227,704)	-12.88%
Fees	1,981,108	1,828,075	(153,033)	-7.72%
Other	<u>95,822</u>	<u>97,587</u>	<u>1,765</u>	<u>1.84%</u>
<b>Total Revenue</b>	<b>\$ 4,881,158</b>	<b>\$ 4,566,233</b>	<b>\$ (314,925)</b>	<b>-6.45%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 2,905,230	\$ 2,662,032	\$ (243,198)	-8.37%
Employee Benefits	976,961	940,948	(36,013)	-3.69%
Purchased Services	590,097	552,587	(37,510)	-6.36%
Supplies and Materials	349,822	340,822	(9,000)	-2.57%
Capital Expenditures	12,165	12,165	0	0.00%
Other Expenditures	<u>1,585</u>	<u>1,585</u>	<u>0</u>	<u>0.00%</u>
<b>Total Expenditures</b>	<b>\$ 4,835,860</b>	<b>\$ 4,510,139</b>	<b>\$ (325,721)</b>	<b>-6.74%</b>
<b>Budget Difference</b>	<b>\$ 45,298</b>	<b>\$ 56,094</b>	<b>\$ 10,796</b>	<b>23.83%</b>
<b>Beginning Fund Balance</b>	<b><u>588,576</u></b>	<b><u>633,874</u></b>	<b><u>45,298</u></b>	<b><u>7.70%</u></b>
<b>Ending Fund Balance</b>	<b><u><u>\$ 633,874</u></u></b>	<b><u><u>\$ 689,968</u></u></b>	<b><u><u>\$ 56,094</u></u></b>	<b><u><u>8.85%</u></u></b>
Restricted-Community Education	\$ 308,714	\$ 309,501	\$ 787	0.25%
Restricted-Early Childhood & Family Education	12,275	9,589	(2,686)	-21.88%
Restricted-Adult Education	18,630	23,131	4,501	24.16%
Restricted-School Readiness	866	0	(866)	-100.00%
Unrestricted	<u>293,389</u>	<u>347,747</u>	<u>54,358</u>	<u>18.53%</u>
<b>Total</b>	<b><u><u>\$ 633,874</u></u></b>	<b><u><u>\$ 689,968</u></u></b>	<b><u><u>\$ 56,094</u></u></b>	<b><u><u>8.85%</u></u></b>

Independent School District 197  
Revenue By Program  
Community Education Fund

Description	2021-2022 Amended Budget	2022-2023 Projected	Dollar Change	Percent Change
<b>Property Taxes</b>				
General Community Ed.	\$ 232,318	\$ 253,029	\$ 20,711	8.91%
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	458,794	500,000	41,206	8.98%
ECFE	241,184	243,314	2,130	0.88%
<b>Total Property Taxes</b>	<b>\$ 1,036,352</b>	<b>\$ 1,100,399</b>	<b>\$ 64,047</b>	<b>6.18%</b>
<b>State/Federal Aid</b>				
Adults with Disabilities	\$ 30,000	\$ 30,000	\$ -	0.00%
ECFE	221,699	251,589	29,890	13.48%
School Readiness	271,987	266,481	(5,506)	-2.02%
Pathways I Scholarships	37,000	30,000	(7,000)	100.00%
Pathways II Scholarships	74,826	74,826	0	0.00%
ARP Summer Preschool	43,188	0	(43,188)	-100.00%
CRRSA Summer SAC	135,900	0	(135,900)	-100.00%
Public Health Support for Childcare	66,000	0	(66,000)	-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>\$ 1,767,876</b>	<b>\$ 1,540,172</b>	<b>\$ (227,704)</b>	<b>-12.88%</b>
<b>Fees</b>				
Public Swimming	\$ 14,000	\$ 35,000	\$ 21,000	150.00%
Youth Athletic	8,063	8,063	0	0.00%
Adult Enrichment	24,000	22,000	(2,000)	-8.33%
Senior Fees	62,000	45,000	(17,000)	-27.42%
Facility Fees	80,000	120,000	40,000	50.00%
Youth Development Fees	58,000	58,000	0	0.00%
Youth Enrichment Fees	106,000	106,000	0	0.00%
Middle School Activities	41,200	43,000	1,800	4.37%
Extended Day Fees	1,142,845	1,001,012	(141,833)	-12.41%
ECFE Fees	35,000	30,000	(5,000)	-14.29%
Preschool Fees	410,000	360,000	(50,000)	-12.20%
<b>Total Fees</b>	<b>\$ 1,981,108</b>	<b>\$ 1,828,075</b>	<b>\$ (153,033)</b>	<b>-7.72%</b>
<b>Other</b>				
Interest	\$ 2,000	\$ 1,000	\$ (1,000)	-50.00%
Miscellaneous	32,880	39,575	6,695	20.36%
Senior Gifts	12,000	10,000	(2,000)	-16.67%
Senior Contributions	5,000	2,170	(2,830)	-56.60%
Youth Development Donations	2,100	3,000	900	100.00%
LCTS Grant	41,842	41,842	0	0.00%
<b>Total Other</b>	<b>\$ 95,822</b>	<b>\$ 97,587</b>	<b>\$ 1,765</b>	<b>1.84%</b>
<b>Total Revenue</b>	<b>\$ 4,881,158</b>	<b>\$ 4,566,233</b>	<b>\$ (314,925)</b>	<b>-6.45%</b>

Independent School District 197  
 Expenditures By Program  
 Community Education Fund

Program	2021-2022 Amended Budget	2022-2023 Projected	Dollar Change	Percent Change
PUBLIC SWIMMING	\$ 20,627	\$ 25,449	\$ 4,822	23.38%
YOUTH ATHLETICS	8,063	8,063	0	0.00%
COMMUNITY SERVICE	213,496	198,335	(15,162)	-7.10%
ADULT ENRICHMENT	87,230	74,074	(13,156)	-15.08%
SENIOR CITIZENS	117,265	123,482	6,218	5.30%
FACILITY USE	92,829	136,829	44,001	47.40%
ADULTS WITH DISABILITIES	58,298	57,269	(1,029)	-1.76%
YOUTH DEVELOPMENT	75,096	52,503	(22,592)	-30.08%
YOUTH ENRICHMENT	116,100	112,935	(3,165)	-2.73%
MIDDLE SCHOOL ACTIVITIES	41,940	43,621	1,681	4.01%
SCHOOL AGE CARE	938,878	609,918	(328,960)	-35.04%
SCHOOL AGE CARE-DISABILITIES	514,741	533,017	18,276	3.55%
ENCORE	79,071	84,061	4,990	6.31%
SCHOOL AGE CARE-SUMMER SCHOOL	239,213	219,775	(19,437)	-8.13%
ECFE	497,748	515,107	17,359	3.49%
PRESCHOOL	420,842	389,939	(30,903)	-7.34%
PATHWAYS II SCHOLARSHIPS	75,269	74,984	(284)	-0.38%
SCHOOL READINESS	271,123	279,828	8,704	3.21%
PRESCHOOL SCREENING	66,914	69,831	2,917	4.36%
LCTS	41,842	41,842	0	0.00%
NON-PUBLIC	859,276	859,276	0	0.00%
TOTAL EXPENDITURES	<u>\$ 4,835,860</u>	<u>\$ 4,510,139</u>	<u>\$ (325,721)</u>	<u>-6.74%</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 2022-2023

	2021-2022 Amended Budget	2022-2023 Projected	Dollar Change	Percent Change
Revenue:				
Local Property Taxes	\$ 9,292,987	\$ 9,458,122	\$ 165,135	1.78%
Interest	5,000	5,000	0	0.00%
<b>Total Revenue</b>	<b>\$ 9,297,987</b>	<b>\$ 9,463,122</b>	<b>\$ 165,135</b>	<b>1.78%</b>
Expenditures:				
Bond Principal	\$ 4,325,000	\$ 4,285,000	\$ (40,000)	-0.92%
Bond Interest	5,016,772	5,342,534	325,762	6.49%
Other Debt Expense	4,700	5,200	500	10.64%
<b>Total Expenditures</b>	<b>\$ 9,346,472</b>	<b>\$ 9,632,734</b>	<b>\$ 286,262</b>	<b>3.06%</b>
Other Financing Sources/(Uses)				
Refunding Bond Proceeds	\$ 10,666,926	\$ -	\$ (10,666,926)	-100.00%
Transfer from LTFM	-	\$ 279,028	279,028	100.00%
Refunded Bond Payoff	(10,662,644)	-	10,662,644	100.00%
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ 4,282</b>	<b>\$ 279,028</b>	<b>\$ 274,746</b>	<b>6416.30%</b>
Budget Difference	\$ (44,203)	\$ 109,416	\$ 153,619	347.53%
Beginning Restricted Fund Balance	2,558,021	2,513,818	(44,203)	-1.73%
<b>Ending Restricted Fund Balance</b>	<b>\$ 2,513,818</b>	<b>\$ 2,623,234</b>	<b>\$ 109,416</b>	<b>4.35%</b>