

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

**2021-2022**  
**BUDGET**

**July 1, 2021 – June 30, 2022**

**Administration**

Peter Olson-Skog  
Superintendent

Brian Schultz  
Director of Finance

**School Board**

Joanne Mansur  
John Chandler  
Brenda Corbett  
Maureen Ramirez  
Byron Schwab  
Terry Stamman  
Marcus Hill

**Independent School District 197  
Fiscal 2021-2022 Budget  
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# **Independent School District #197**

## **Introductory Comments**

This budget document for 2021-2022 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 2021-2022**

	<u>2020-2021</u> <u>Amended Budget</u>	<u>2021-2022</u> <u>Projected</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
<b>Revenue by Fund</b>				
General Fund	\$ 80,744,495	\$ 78,469,961	\$ (2,274,534)	-2.82%
Food Service Fund	2,936,565	2,601,080	(335,485)	-11.42%
Community Service Fund	5,376,045	4,636,070	(739,975)	-13.76%
Debt Service Fund	9,750,851	9,297,987	(452,864)	-4.64%
<b>Total</b>	<b>\$ 98,807,956</b>	<b>\$ 95,005,098</b>	<b>\$ (3,802,858)</b>	<b>-3.85%</b>
<b>Expenditures by Fund</b>				
General Fund	\$ 81,151,817	\$ 78,044,765	\$ (3,107,052)	-3.83%
Food Service Fund	2,937,588	2,587,975	(349,613)	-11.90%
Community Service Fund	5,363,678	4,590,772	(772,906)	-14.41%
Debt Service Fund	9,477,572	9,346,472	(131,100)	-1.38%
<b>Total</b>	<b>\$ 98,930,655</b>	<b>\$ 94,569,984</b>	<b>\$ (4,360,671)</b>	<b>-4.41%</b>
<b>Revenue less Expenditures by Fund</b>				
General Fund	\$ (407,322)	\$ 425,196	\$ 832,518	204.39%
Food Service Fund	(1,023)	13,105	14,128	1381.04%
Community Service Fund	12,367	45,298	32,931	266.28%
Debt Service Fund	273,279	(48,485)	(321,764)	-117.74%
<b>Total</b>	<b>\$ (122,699)</b>	<b>\$ 435,114</b>	<b>\$ 557,813</b>	<b>454.62%</b>
<b>Ending Fund Balance by Fund</b>				
General Fund	\$ 10,056,387	\$ 10,481,583	\$ 425,196	4.23%
Food Service Fund	(1,023)	12,082	13,105	1281.04%
Community Service Fund	685,374	730,672	45,298	6.61%
Debt Service Fund	2,568,374	2,519,889	(48,485)	-1.89%
<b>Total</b>	<b>\$ 13,309,112</b>	<b>\$ 13,744,226</b>	<b>\$ 435,114</b>	<b>3.27%</b>

## **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 2021-2022

## INTRODUCTION

The Budget Framework is used as a guiding document to build the fiscal year 2021-2022 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 2020-2021 are (5,472).
2. Projected Adjusted Pupil Units (APU) for 2021-2022 are (5,599).

## **FUNDING**

1. Levy revenue will be as adopted in December of 2020.
2. State funding for 2021-2022 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 2020-2021 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 2021-2022.
2. There will be no changes to transportation fees in 2021-2022. 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 2020-2021. 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 2020-2021. Henry Sibley 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, 2021 projected enrollment for 2021-2022.
6. There will be no changes to staffing ratios in 2021-2022. 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****2021-2022****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 2021-2022**

	<u>20-21 Amended Budget</u>	<u>21-22 Projected Budget</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue	\$ 80,744,495	\$ 78,469,961	\$ (2,274,534)	-2.82%
Expenditures	<u>81,151,817</u>	<u>78,044,765</u>	<u>(3,107,052)</u>	<u>-3.83%</u>
Budget Difference	(407,322)	425,196	832,518	204.39%
Beginning Fund Balance	<u>10,463,709</u>	<u>10,056,387</u>	<u>(407,322)</u>	<u>-3.89%</u>
Ending Fund Balance	<u>\$ 10,056,387</u>	<u>\$ 10,481,583</u>	<u>\$ 425,196</u>	<u>4.23%</u>
Restricted - L-T Fac. Maintenance	\$ (610,833)	\$ 395,166	\$ 1,005,999	164.69%
Restricted - Operating Capital	885,928	850,346	(35,582)	-4.02%
Restricted - Medical Assistance	825,390	638,140	(187,250)	-22.69%
Unassigned	<u>8,840,688</u>	<u>8,482,717</u>	<u>(357,971)</u>	<u>-4.05%</u>
Total Ending Fund Balance	<u>\$ 10,056,387</u>	<u>\$ 10,481,583</u>	<u>\$ 425,196</u>	<u>4.23%</u>

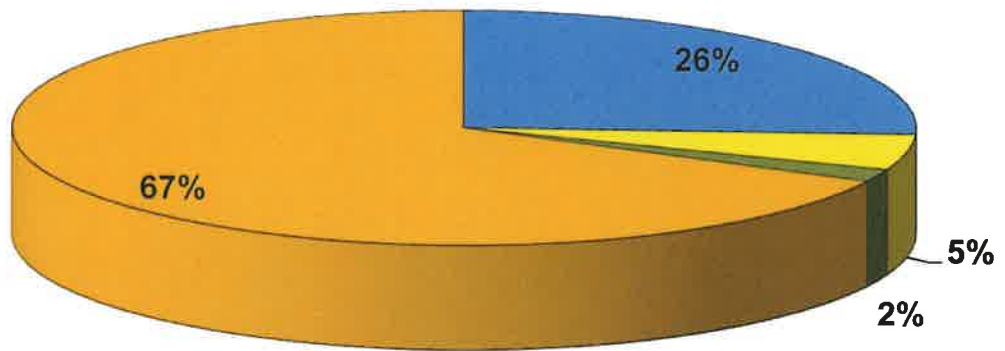
Independent School District 197  
 Revenue  
 General Fund 2021-22

Description	Amount
Property Tax Levy	\$ 20,321,764
County Apportionment	125,000
P-Card Rebates	18,000
Fees/Admissions	350,000
Interest Earnings	60,000
Medical Assistance	350,000
Rent	190,000
Miscellaneous	400,000
General Education Aid	41,786,499
Supporting Our Students Grant	64,000
Indian Education Aid	35,000
ATPPS Aid (Q-comp)	825,759
ADSIS	264,959
Integration Aid	700,888
Federal	3,813,092
Non-Public Transportation	290,000
Special Education-Transportation	1,050,000
Special Education	7,425,000
Special Education-Cross Subsidy	390,000
Insurance Recovery	10,000
	<hr/>
Total	<u><u>\$ 78,469,961</u></u>

INDEPENDENT SCHOOL DISTRICT 197  
REVENUE COMPARISON

GENERAL FUND	20-21 AMENDED BUDGET	21-22 PROJECTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
<b>STATE GENERAL EDUCATION</b>				
BASIC FORMULA ALLOWANCE	\$ 36,262,667	\$ 37,136,319	\$ 873,652	2.41%
GIFTED & TALENTED	74,126	72,787	(1,339)	-1.81%
EXTENDED TIME	440,062	440,062	0	0.00%
EQUITY AID	590,674	592,485	1,811	0.31%
CAPITAL EXPENDITURE-OPERATING	1,283,123	1,279,502	(3,621)	-0.28%
<b>SUBTOTAL</b>	<b>\$ 38,650,652</b>	<b>\$ 39,521,155</b>	<b>\$ 870,503</b>	<b>2.25%</b>
REFERENDUM	\$ 11,470,903	\$ 11,068,620	\$ (402,283)	-3.51%
CAPITAL PROJECT REFERENDUM	1,645,283	1,788,544	143,261	8.71%
COMPENSATORY	3,482,968	2,918,531	(564,437)	-16.21%
LEP AND LEP CONCENTRATION	400,000	400,000	0	0.00%
<b>TOTAL GENERAL EDUCATION</b>	<b>\$ 55,649,806</b>	<b>\$ 55,696,850</b>	<b>\$ 47,044</b>	<b>0.08%</b>
<b>STATE-CATEGORICAL</b>				
INTEGRATION	\$ 1,010,317	\$ 1,010,317	\$ -	0.00%
RE-EMPLOYMENT INSURANCE	8,418	133,778	125,360	1489.19%
PENSION ADJUSTMENT	202,612	275,550	72,938	36.00%
OTHER POST EMPLOYMENT BENEFITS (OPEB)	355,500	363,400	7,900	2.22%
LITERACY INCENTIVE AID	270,000	270,000	0	0.00%
SUPPORTING OUR STUDENTS GRANT	64,000	64,000	0	0.00%
INDIAN EDUCATION AID	31,000	35,000	4,000	12.90%
ATPPS (Q-comp) AID	1,368,531	1,354,600	(13,931)	-1.02%
ADSI	259,764	264,959	5,195	2.00%
SPECIAL EDUCATION	9,085,000	8,740,000	(345,000)	-3.80%
SPECIAL EDUCATION-CROSS SUBSIDY	366,000	390,000	24,000	6.56%
SPECIAL EDUCATION-TUITION REDUCTION	(1,315,000)	(1,315,000)	0	0.00%
SPECIAL EDUCATION-TRANSPORTATION	1,050,000	1,050,000	0	0.00%
NON-PUBLIC TRANSPORTATION	300,000	290,000	(10,000)	-3.33%
VOCATIONAL EDUCATION	143,321	153,857	10,536	7.35%
SAFE SCHOOLS	299,401	303,824	4,423	1.48%
ABATEMENTS	142,435	76,178	(66,257)	-46.52%
L-T FACILITIES MAINTENANCE	2,200,004	3,156,205	956,201	43.46%
BUILDING LEASES	906,414	965,351	58,937	6.50%
<b>TOTAL STATE-CATEGORICAL</b>	<b>\$ 16,747,717</b>	<b>\$ 17,582,019</b>	<b>\$ 834,302</b>	<b>4.98%</b>
<b>TOTAL STATE</b>	<b>\$ 72,397,523</b>	<b>\$ 73,278,869</b>	<b>\$ 881,346</b>	<b>1.22%</b>
<b>FEDERAL</b>	<b>\$ 7,168,972</b>	<b>\$ 3,813,092</b>	<b>\$ (3,355,880)</b>	<b>-46.81%</b>
<b>LOCAL</b>				
MEDICAL ASSISTANCE	\$ 315,000	\$ 350,000	\$ 35,000	11.11%
RENT	190,000	190,000	0	0.00%
STUDENT FEES/ADMISSIONS	375,000	350,000	(25,000)	-6.67%
P-CARD REBATES	18,000	18,000	0	0.00%
INTEREST EARNINGS	50,000	60,000	10,000	20.00%
INSURANCE RECOVERY	10,000	10,000	0	0.00%
MISCELLANEOUS-TRANSPORTATION	105,000	75,000	(30,000)	-28.57%
MISCELLANEOUS	115,000	325,000	210,000	182.61%
<b>TOTAL LOCAL</b>	<b>\$ 1,178,000</b>	<b>\$ 1,378,000</b>	<b>\$ 200,000</b>	<b>16.98%</b>
<b>TOTAL</b>	<b>\$ 80,744,495</b>	<b>\$ 78,469,961</b>	<b>\$ (2,274,534)</b>	<b>-2.82%</b>

# GENERAL FUND REVENUE



■ Taxes    ■ Federal Aid    ■ Other Local    ■ State Aid

Program	2020-2021 Amended Budget	2021-2022 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 (2.00 FTE)</b>				
Salaries and Wages	\$ 283,229	\$ 289,614	\$ 6,385	2.25%
Employee Benefits	87,996	95,143	7,147	8.12%
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	\$ 382,225	\$ 395,757	\$ 13,532	3.54%
<b>Instructional Administration (1.01 FTE)</b>				
Salaries and Wages	\$ 137,156	\$ 142,448	\$ 5,292	3.86%
Employee Benefits	35,743	45,294	9,551	26.72%
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	\$ 181,399	\$ 196,242	\$ 14,843	8.18%
<b>School Building Administration (16.00 FTE)</b>				
Salaries and Wages	\$ 1,521,325	\$ 1,560,575	\$ 39,250	2.58%
Employee Benefits	536,871	560,627	23,756	4.42%
Purchased Services	33,265	28,450	(4,815)	-14.47%
Supplies and Materials	25,263	22,613	(2,650)	-10.49%
Capital Expenditures	2,500	2,000	(500)	-20.00%
Other Expense	10,046	10,046	0	0.00%
Total	\$ 2,129,270	\$ 2,184,311	\$ 55,041	2.58%
<b>Total District &amp; School Administration</b>	<b>\$ 2,765,024</b>	<b>\$ 2,848,440</b>	<b>\$ 83,416</b>	<b>3.02%</b>
<b>DISTRICT SUPPORT SERVICES</b>				
<b>Human Resources (4.00 FTE)</b>				
Salaries and Wages	\$ 361,664	\$ 368,006	\$ 6,342	1.75%
Employee Benefits	119,797	146,413	26,616	22.22%
Purchased Services	125,196	124,196	(1,000)	-0.80%
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	\$ 612,007	\$ 643,965	\$ 31,958	5.22%
<b>Community Relations (2.00 FTE)</b>				
Salaries and Wages	\$ 175,512	\$ 184,208	\$ 8,696	4.95%
Employee Benefits	52,540	65,035	12,495	23.78%
Purchased Services	54,003	59,203	5,200	9.63%
Supplies and Materials	1,000	4,000	3,000	300.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	700	500	(200)	-28.57%
Total	\$ 283,755	\$ 312,946	\$ 29,191	10.29%

Program	2020-2021 Amended Budget	2021-2022 Projected	Dollar Change	Percent Change
<b>Business Support Services (3.50 FTE)</b>				
Salaries and Wages	\$ 311,650	\$ 316,809	\$ 5,159	1.66%
Employee Benefits	119,735	124,378	4,643	3.88%
Purchased Services	14,606	13,606	(1,000)	-6.85%
Supplies and Materials	12,500	12,500	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	(69,250)	(69,500)	(250)	0.36%
Total	\$ 389,241	\$ 397,793	\$ 8,552	2.20%
<b>Total District Support Services</b>	<b>\$ 1,285,003</b>	<b>\$ 1,354,704</b>	<b>\$ 69,701</b>	<b>5.42%</b>
<b>REGULAR INSTRUCTION</b>				
<b>K-12 Instruction (307.91 FTE)</b>				
Salaries and Wages	\$ 24,844,343	\$ 23,474,537	\$ (1,369,806)	-5.51%
Employee Benefits	8,465,794	8,519,011	53,217	0.63%
Purchased Services	1,770,981	1,757,295	(13,686)	-0.77%
Supplies and Materials	796,401	773,734	(22,667)	-2.85%
Capital Expenditures	104,150	73,150	(31,000)	-29.76%
Other Expense	26,448	201,448	175,000	661.68%
Total	\$ 36,008,117	\$ 34,799,175	\$ (1,208,942)	-3.36%
<b>ALP Program (0.50 FTE)</b>				
Salaries and Wages	\$ 126,549	\$ 127,956	\$ 1,407	1.11%
Employee Benefits	31,786	33,125	1,339	4.21%
Supplies and Materials	1,400	1,400	0	0.00%
Total	\$ 159,735	\$ 162,481	\$ 2,746	1.72%
<b>Co-Curricular (2.00 FTE)</b>				
Salaries and Wages	\$ 743,063	\$ 756,575	\$ 13,512	1.82%
Employee Benefits	149,691	155,830	6,139	4.10%
Purchased Services	228,164	229,014	850	0.37%
Supplies and Materials	36,400	37,900	1,500	4.12%
Capital Expenditures	0	0	0	0.00%
Other Expense	16,000	16,000	0	0.00%
Total	\$ 1,173,318	\$ 1,195,319	\$ 22,001	1.88%
<b>Total Regular Instruction</b>	<b>\$ 37,341,170</b>	<b>\$ 36,156,975</b>	<b>\$ (1,184,195)</b>	<b>-3.17%</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>				
<b>Career Vocational Education (2.00 FTE)</b>				
Salaries and Wages	\$ 153,171	\$ 170,862	\$ 17,691	11.55%
Employee Benefits	35,880	39,637	3,757	10.47%
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	\$ 208,956	\$ 219,404	\$ 10,448	5.00%
<b>Total Vocational Education Instruction</b>	<b>\$ 208,956</b>	<b>\$ 219,404</b>	<b>\$ 10,448</b>	<b>5.00%</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>				
<b>Special Education - District Wide (186.91 FTE)</b>				
Salaries and Wages	\$ 10,809,511	\$ 10,623,580	\$ (185,931)	-1.72%
Employee Benefits	3,903,757	3,982,872	79,115	2.03%
Purchased Services	602,987	623,900	20,913	3.47%
Supplies and Materials	145,208	128,759	(16,449)	-11.33%
Capital Expenditures	12,500	12,500	0	0.00%
Other Expense	56,388	56,388	0	0.00%
Total	\$ 15,530,351	\$ 15,427,999	\$ (102,352)	-0.66%
<b>Total Special Education Instruction</b>	<b>\$ 15,530,351</b>	<b>\$ 15,427,999</b>	<b>\$ (102,352)</b>	<b>-0.66%</b>

Program	2020-2021 Amended Budget	2021-2022 Projected	Dollar Change	Percent Change
<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
<b>Instructional Support Staff (5.50 FTE)</b>				
Salaries and Wages	\$ 543,948	\$ 548,302	\$ 4,354	0.80%
Employee Benefits	168,424	177,762	9,338	5.54%
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	\$ 750,268	\$ 763,960	\$ 13,692	1.82%
<b>Technology (17.75 FTE)</b>				
Salaries and Wages	\$ 970,877	\$ 997,785	\$ 26,908	2.77%
Employee Benefits	429,677	459,356	29,679	6.91%
Purchased Services	601,781	511,500	(90,281)	-15.00%
Supplies and Materials	1,142,066	150,000	(992,066)	-86.87%
Capital Expenditures	522,212	687,936	165,724	31.74%
Total	\$ 3,666,613	\$ 2,806,577	\$ (860,036)	-23.46%
<b>Curriculum and Integration (13.42 FTE)</b>				
Salaries and Wages	\$ 1,062,448	\$ 1,193,818	\$ 131,370	12.36%
Employee Benefits	342,550	382,129	39,579	11.55%
Purchased Services	133,375	138,375	5,000	3.75%
Supplies and Materials	262,200	257,200	(5,000)	-1.91%
Capital Expenditures	2,000	2,000	0	0.00%
Other Expense	14,597	14,597	0	0.00%
Total	\$ 1,817,170	\$ 1,988,119	\$ 170,949	9.41%
<b>Educational Media (5.19 FTE)</b>				
Salaries and Wages	\$ 197,269	\$ 253,615	\$ 56,346	28.56%
Employee Benefits	69,657	81,564	11,907	17.09%
Purchased Services	7,550	7,550	0	0.00%
Supplies and Materials	56,159	55,696	(463)	-0.82%
Capital Expenditures	16,470	13,249	(3,221)	-19.56%
Total	\$ 347,105	\$ 411,674	\$ 64,569	18.60%
<b>Staff Development</b>				
Salaries and Wages	\$ 314,905	\$ 121,914	\$ (192,991)	-61.29%
Employee Benefits	65,634	29,002	(36,632)	-55.81%
Purchased Services	511,840	289,704	(222,136)	-43.40%
Supplies and Materials	34,265	26,265	(8,000)	-23.35%
Capital Expenditures	0	0	0	0.00%
Other Expense	2,000	2,000	0	0.00%
Total	\$ 928,644	\$ 468,885	\$ (459,759)	-49.51%
<b>Total Instructional Support Services</b>	<b>\$ 7,509,800</b>	<b>\$ 6,439,215</b>	<b>\$ (1,070,585)</b>	<b>-14.26%</b>
<b>PUPIL SUPPORT SERVICES</b>				
<b>Counseling &amp; Guidance (23.75 FTE)</b>				
Salaries and Wages	\$ 1,288,328	\$ 1,403,921	\$ 115,593	8.97%
Employee Benefits	460,890	500,268	39,378	8.54%
Purchased Services	3,140	3,140	0	0.00%
Supplies and Materials	16,400	16,400	0	0.00%
Total	\$ 1,768,758	\$ 1,923,729	\$ 154,971	8.76%
<b>Health Services (9.33 FTE)</b>				
Salaries and Wages	\$ 416,538	\$ 419,232	\$ 2,694	0.65%
Employee Benefits	172,179	182,766	10,587	6.15%
Purchased Services	1,500	1,500	0	0.00%
Supplies and Materials	2,500	2,500	0	0.00%
Capital Expenditures	600	600	0	0.00%
Total	\$ 593,317	\$ 606,598	\$ 13,281	2.24%

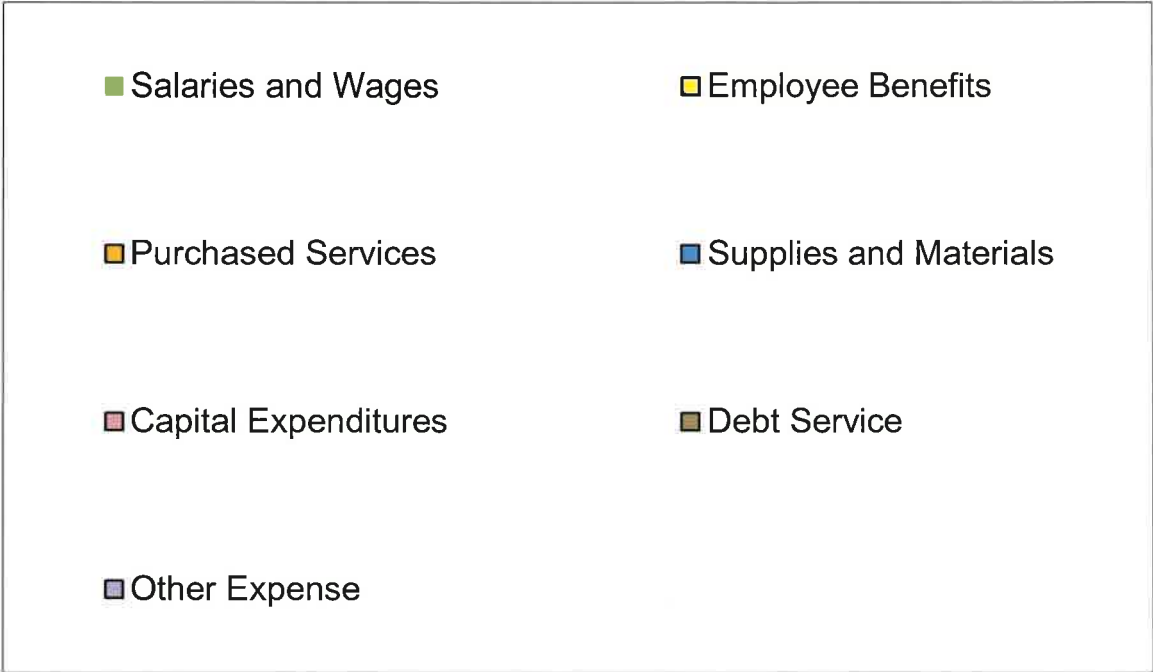
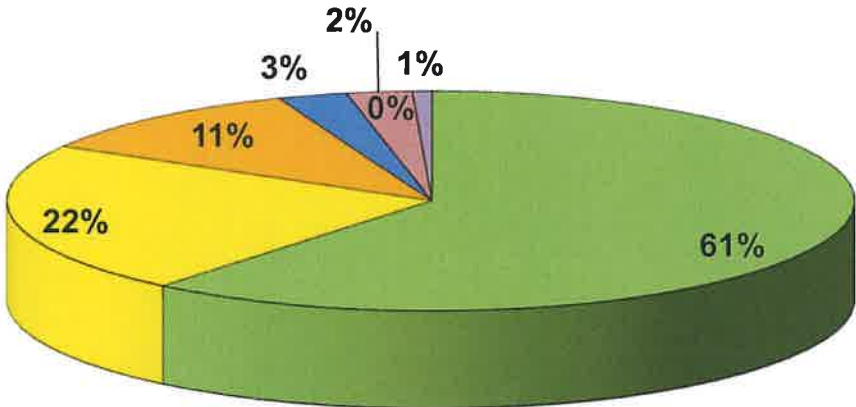


Program	2020-2021 Amended Budget	2021-2022 Projected	Dollar Change	Percent Change
<b>Transportation (53.55 FTE)</b>				
Salaries and Wages	\$ 1,948,766	\$ 1,930,662	\$ (18,104)	-0.93%
Employee Benefits	784,180	816,137	31,957	4.08%
Purchased Services	668,648	1,031,388	362,740	54.25%
Supplies and Materials	170,300	270,300	100,000	58.72%
Capital Expenditures	249,000	249,000	0	0.00%
Other Expense	250	250	0	0.00%
Total	\$ 3,821,144	\$ 4,297,737	\$ 476,593	12.47%
<b>Other Pupil Support (1.43 FTE)</b>				
Salaries and Wages	\$ 75,689	\$ 84,631	\$ 8,942	11.81%
Employee Benefits	29,558	31,017	1,459	4.94%
Purchased Services	215,500	235,000	19,500	9.05%
Supplies and Materials	0	0	0	0.00%
Total	\$ 320,747	\$ 350,648	\$ 29,901	9.32%
<b>Total Pupil Support Services</b>	<b>\$ 6,503,966</b>	<b>\$ 7,178,712</b>	<b>\$ 674,746</b>	<b>10.37%</b>
<b>SITES AND BUILDINGS</b>				
<b>Operations and Maintenance (48.08 FTE)</b>				
Salaries and Wages	\$ 2,223,919	\$ 2,343,855	\$ 119,936	5.39%
Employee Benefits	874,918	914,914	39,996	4.57%
Purchased Services	1,216,099	1,105,780	(110,319)	-9.07%
Supplies and Materials	1,422,025	303,225	(1,118,800)	-78.68%
Capital Expenditures	146,000	0	(146,000)	-100.00%
Other Expense	0	0	0	0.00%
Total	\$ 5,882,961	\$ 4,667,774	\$ (1,215,187)	-20.66%
<b>Capital Facilities (2.39 FTE)</b>				
Salaries and Wages	\$ 175,653	\$ 187,079	\$ 11,426	6.50%
Employee Benefits	46,105	53,752	7,647	16.59%
Purchased Services	2,664,828	2,303,445	(361,383)	-13.56%
Supplies and Materials	0	0	0	0.00%
Capital Expenditures	971,000	897,266	(73,734)	-7.59%
Total	\$ 3,857,586	\$ 3,441,542	\$ (416,044)	-10.79%
<b>Total Sites and Buildings</b>	<b>\$ 9,740,547</b>	<b>\$ 8,109,316</b>	<b>\$ (1,631,231)</b>	<b>-16.75%</b>
<b>FISCAL AND OTHER FIXED COSTS</b>				
<b>Insurance and Other Benefits</b>				
Other Expense	\$ 267,000	\$ 310,000	\$ 43,000	16.10%
Total	\$ 267,000	\$ 310,000	\$ 43,000	16.10%
<b>Total Fiscal and Other Fixed Costs</b>	<b>\$ 267,000</b>	<b>\$ 310,000</b>	<b>\$ 43,000</b>	<b>16.10%</b>
<b>Total General Fund (708.22 FTE)</b>	<b>\$ 81,151,817</b>	<b>\$ 78,044,765</b>	<b>\$ (3,107,052)</b>	<b>-3.83%</b>

Independent School District No. 197  
 Expenditure Budget Summary  
 General Fund

<u>Object Series</u>	<u>Fiscal Year 2020-21</u>	<u>Fiscal Year 2021-22</u>	<u>Change</u>	<u>% Change</u>
Salaries and Wages	\$ 48,719,113	\$ 47,533,584	\$ (1,185,529)	-2.43%
Employee Benefits	16,985,932	17,398,602	412,670	2.43%
Purchased Services	8,909,729	8,519,312	(390,417)	-4.38%
Supplies and Materials	4,145,682	2,082,087	(2,063,595)	-49.78%
Capital Expenditures	2,035,432	1,937,701	(97,731)	-4.80%
Debt Service	-	-	-	0.00%
Other Expense	355,929	573,479	217,550	61.12%
<b>Total</b>	<b>\$ 81,151,817</b>	<b>\$ 78,044,765</b>	<b>\$ (3,107,052)</b>	<b>-3.83%</b>

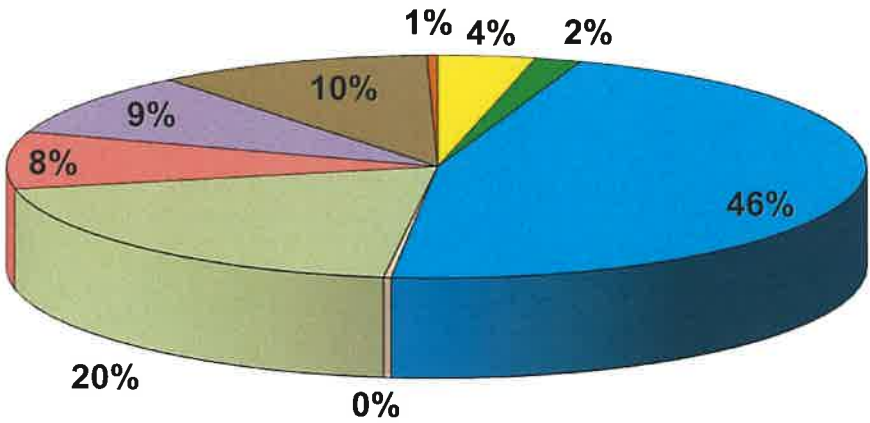
# GENERAL FUND EXPENSES BY OBJECT



Independent School District No. 197  
 Expenditure Budget Summary  
 General Fund

<u>Program Series</u>	<u>Fiscal Year 2020-21</u>	<u>Fiscal Year 2021-22</u>	<u>Change</u>	<u>% Change</u>
District & School Administration	\$ 2,765,024	\$ 2,848,440	\$ 83,416	3.02%
District Support Services	1,285,003	1,354,704	69,701	5.42%
Regular Instruction	37,341,170	36,156,975	(1,184,195)	-3.17%
Vocational Education Instruction	208,956	219,404	10,448	5.00%
Special Education Instruction	15,530,351	15,427,999	(102,352)	-0.66%
Instructional Support Services	7,509,800	6,439,215	(1,070,585)	-14.26%
Pupil Support Services	6,503,966	7,178,712	674,746	10.37%
Sites and Buildings	9,740,547	8,109,316	(1,631,231)	-16.75%
Fiscal and Other Fixed Costs	267,000	310,000	43,000	16.10%
Total	<u>\$ 81,151,817</u>	<u>\$ 78,044,765</u>	<u>\$ (3,107,052)</u>	<u>-3.83%</u>

# 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 2021-2022**

	<u>2020-2021 Amended Budget</u>	<u>2021-2022 Projected</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue:				
Sales - Lunch, Breakfast & Adult	\$ 1,052,400	\$ 41,000	\$ (1,011,400)	-96.10%
Federal, State and Local Aid	1,687,665	2,338,300	650,635	38.55%
Commodities	196,500	221,780	25,280	12.87%
Total Revenue	<u>\$ 2,936,565</u>	<u>\$ 2,601,080</u>	<u>\$ (335,485)</u>	<u>-11.42%</u>
Expenditures				
Salaries and Wages	\$ 952,596	\$ 933,040	\$ (19,556)	-2.05%
Employee Benefits	375,142	376,415	1,272	0.34%
Purchased Services	232,670	247,740	15,070	6.48%
Supplies and Materials	1,352,780	979,080	(373,700)	-27.62%
Capital Expenditures	23,000	50,000	27,000	117.39%
Other Expenditures	1,400	1,700	300	21.43%
Total Expenditures	<u>\$ 2,937,588</u>	<u>\$ 2,587,975</u>	<u>\$ (349,614)</u>	<u>-11.90%</u>
Budget Difference	\$ (1,023)	\$ 13,105	\$ 14,129	1380.71%
Beginning Restricted Fund Balance	<u>0</u>	<u>(1,023)</u>	<u>(1,023)</u>	<u>-100.00%</u>
Ending Restricted Fund Balance	<u><u>\$ (1,023)</u></u>	<u><u>\$ 12,082</u></u>	<u><u>\$ 13,105</u></u>	<u><u>1281.04%</u></u>

## **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 2021-2022**

	2020-2021 Amended Budget	2021-2022 Projected	Dollar Change	Percent Change
<b>Revenue:</b>				
Property Taxes	\$ 1,131,865	\$ 1,036,352	\$ (95,513)	-8.44%
State/Federal Aid	2,074,545	1,522,788	(551,757)	-26.60%
Fees	2,071,613	1,981,108	(90,505)	-4.37%
Other	98,022	95,822	(2,200)	-2.24%
<b>Total Revenue</b>	<b>\$ 5,376,045</b>	<b>\$ 4,636,070</b>	<b>\$ (739,975)</b>	<b>-13.76%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 3,241,876	\$ 2,718,930	\$ (522,946)	-16.13%
Employee Benefits	1,153,672	918,173	(235,499)	-20.41%
Purchased Services	611,298	590,097	(21,201)	-3.47%
Supplies and Materials	336,527	349,822	13,295	3.95%
Capital Expenditures	18,500	12,165	(6,335)	-34.24%
Other Expenditures	1,805	1,585	(220)	-12.19%
<b>Total Expenditures</b>	<b>\$ 5,363,678</b>	<b>\$ 4,590,772</b>	<b>\$ (772,906)</b>	<b>-14.41%</b>
Budget Difference	\$ 12,367	\$ 45,298	\$ 32,931	266.28%
Beginning Fund Balance	673,007	685,374	12,367	1.84%
<b>Ending Fund Balance</b>	<b>\$ 685,374</b>	<b>\$ 730,672</b>	<b>\$ 45,298</b>	<b>6.61%</b>
Restricted-Community Education	\$ 348,527	\$ 345,022	\$ (3,505)	-1.01%
Restricted-Early Childhood & Family Education	0	135	135	100.00%
Restricted-Adult Education	12,006	18,508	6,502	54.16%
Restricted-School Readiness	5,673	6,537	864	15.23%
Unrestricted	319,168	360,470	41,302	12.94%
<b>Total</b>	<b>\$ 685,374</b>	<b>\$ 730,672</b>	<b>\$ 45,298</b>	<b>6.61%</b>

Independent School District 197  
Revenue By Program  
Community Education Fund

Description	2020-2021 Amended Budget	2021-2022 Projected	Dollar Change	Percent Change
<b>Property Taxes</b>				
General Community Ed.	\$ 236,275	\$ 232,318	\$ (3,957)	-1.67%
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	560,328	458,794	(101,534)	-18.12%
ECFE	231,206	241,184	9,978	4.32%
<b>Total Property Taxes</b>	<b>\$ 1,131,865</b>	<b>\$ 1,036,352</b>	<b>\$ (95,513)</b>	<b>-8.44%</b>
<b>State/Federal Aid</b>				
Adults with Disabilities	\$ 30,000	\$ 30,000	\$ -	0.00%
ECFE	256,051	221,699	(34,352)	-13.42%
School Readiness	272,954	271,987	(967)	-0.35%
Pathways I Scholarships	37,000	37,000	0	100.00%
Pathways II Scholarships	74,826	74,826	0	0.00%
ESSER - Federal aid	150,500	0	(150,500)	-100.00%
CRF - Federal aid	381,315	0	(381,315)	-100.00%
Non-Public Textbooks	203,613	205,972	2,359	1.16%
Preschool Screening	28,000	28,000	0	0.00%
Non-public Administration	40,186	40,918	732	1.82%
Non-Public Guidance	418,825	415,688	(3,137)	-0.75%
Non-Public Health	181,275	196,698	15,423	8.51%
<b>Total State/Federal Aid</b>	<b>\$ 2,074,545</b>	<b>\$ 1,522,788</b>	<b>\$ (551,757)</b>	<b>-26.60%</b>
<b>Fees</b>				
Public Swimming	\$ 11,700	\$ 14,000	\$ 2,300	19.66%
Youth Athletic	8,063	8,063	0	0.00%
Adult Enrichment	24,000	24,000	0	0.00%
Senior Fees	62,000	62,000	0	0.00%
Facility Fees	36,300	80,000	43,700	120.39%
Youth Development Fees	58,000	58,000	0	0.00%
Youth Enrichment Fees	103,000	106,000	3,000	2.91%
Middle School Activities	42,000	41,200	(800)	-1.90%
Extended Day Fees	1,371,550	1,142,845	(228,705)	-16.67%
ECFE Fees	35,000	35,000	0	0.00%
Preschool Fees	320,000	410,000	90,000	28.13%
<b>Total Fees</b>	<b>\$ 2,071,613</b>	<b>\$ 1,981,108</b>	<b>\$ (90,505)</b>	<b>-4.37%</b>
<b>Other</b>				
Interest	\$ 2,000	\$ 2,000	\$ -	0.00%
Miscellaneous	32,080	32,880	800	2.49%
Senior Gifts	12,000	12,000	0	0.00%
Senior Contributions	8,000	5,000	(3,000)	-37.50%
Youth Development Donations	2,100	2,100	0	100.00%
LCTS Grant	41,842	41,842	0	0.00%
<b>Total Other</b>	<b>\$ 98,022</b>	<b>\$ 95,822</b>	<b>\$ (2,200)</b>	<b>-2.24%</b>
<b>Total Revenue</b>	<b>\$ 5,376,045</b>	<b>\$ 4,636,070</b>	<b>\$ (739,975)</b>	<b>-13.76%</b>

Independent School District 197  
Expenditures By Program  
Community Education Fund

Program	2020-2021 Amended Budget	2021-2022 Projected	Dollar Change	Percent Change
PUBLIC SWIMMING	\$ 11,136	\$ 20,627	\$ 9,491	85.22%
YOUTH ATHLETICS	8,063	8,063	0	0.00%
COMMUNITY SERVICE	157,566	213,496	55,931	35.50%
ADULT ENRICHMENT	87,629	87,230	(400)	-0.46%
SENIOR CITIZENS	151,802	117,265	(34,538)	-22.75%
FACILITY USE	81,074	92,829	11,754	14.50%
ADULTS WITH DISABILITIES	59,816	58,298	(1,518)	-2.54%
YOUTH DEVELOPMENT	64,699	75,096	10,396	16.07%
YOUTH ENRICHMENT	115,089	116,100	1,012	0.88%
MIDDLE SCHOOL ACTIVITIES	38,738	41,940	3,202	8.26%
SCHOOL AGE CARE	1,536,070	736,978	(799,092)	-52.02%
SCHOOL AGE CARE-DISABILITIES	559,060	514,741	(44,318)	-7.93%
ENCORE	99,022	79,071	(19,951)	-20.15%
SCHOOL AGE CARE-SUMMER SCHOOL	271,582	239,213	(32,369)	-11.92%
ECFE	497,511	497,748	237	0.05%
PRESCHOOL	355,786	377,654	21,868	6.15%
PATHWAYS II SCHOLARSHIPS	73,459	75,269	1,809	2.46%
SCHOOL READINESS	267,281	271,123	3,842	1.44%
PRESCHOOL SCREENING	42,554	66,914	24,360	57.25%
LCTS	41,842	41,842	0	0.00%
NON-PUBLIC	843,899	859,276	15,377	1.82%
TOTAL EXPENDITURES	\$ 5,363,678	\$ 4,590,772	\$ (772,906)	-14.41%

## **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 2021-2022

	2020-2021 Amended Budget	2021-2022 Projected	Dollar Change	Percent Change
Revenue:				
Local Property Taxes	\$ 9,740,851	\$ 9,292,987	\$ (447,864)	-4.60%
Interest	10,000	5,000	(5,000)	-50.00%
<b>Total Revenue</b>	<b>\$ 9,750,851</b>	<b>\$ 9,297,987</b>	<b>\$ (452,864)</b>	<b>-4.64%</b>
Expenditures:				
Bond Principal	\$ 4,305,000	\$ 4,325,000	\$ 20,000	0.46%
Bond Interest	5,165,572	5,016,773	(148,800)	-2.88%
Other Debt Expense	7,000	4,700	(2,300)	-32.86%
<b>Total Expenditures</b>	<b>\$ 9,477,572</b>	<b>\$ 9,346,473</b>	<b>\$ (131,100)</b>	<b>-1.38%</b>
Budget Difference	\$ 273,279	\$ (48,486)	\$ (321,765)	-117.74%
Beginning Restricted Fund Balance	2,295,095	2,568,374	273,279	11.91%
<b>Ending Restricted Fund Balance</b>	<b>\$ 2,568,374</b>	<b>\$ 2,519,889</b>	<b>\$ (48,486)</b>	<b>-1.89%</b>