



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

Ready for tomorrow

**ADM Projections
FY2022-23 Budget Revisions
FY2023-24 Budget Proposals**

Board Business Meeting
June 20, 2023

Average Daily Membership (ADM) Projections

ADM Projections - Definitions

Average Daily Membership (ADM):

Resident student count based on district enrollment during the school year. For example, a student enrolled the entire school year is 1.0 ADM and a student enrolled half of the year is 0.5 ADM.

Adjusted ADM (AADM):

Includes all enrollments in/out of the district. Factors in resident students leaving the district and non-resident student enrollment.

Adjusted Pupil Units (APU):

Weighted AADM based on grade level. APUs are the basis for the majority of state funding.

- Grades K to 6: 1.0 weight
- Grades 7 to 12: 1.2 weight

ADM Projections – Groups

District Served AADM: all students enrolled within ISD 622 schools

Non-District Served AADM: students that are served elsewhere but are credited to ISD 622 in terms of enrollment so that we receive their pupil based funding. We pay the other school districts for serving those students. This is variable year to year (~280 AADM)

- Northeast Metro 916
- Tuition
- Non-Public Non-MN

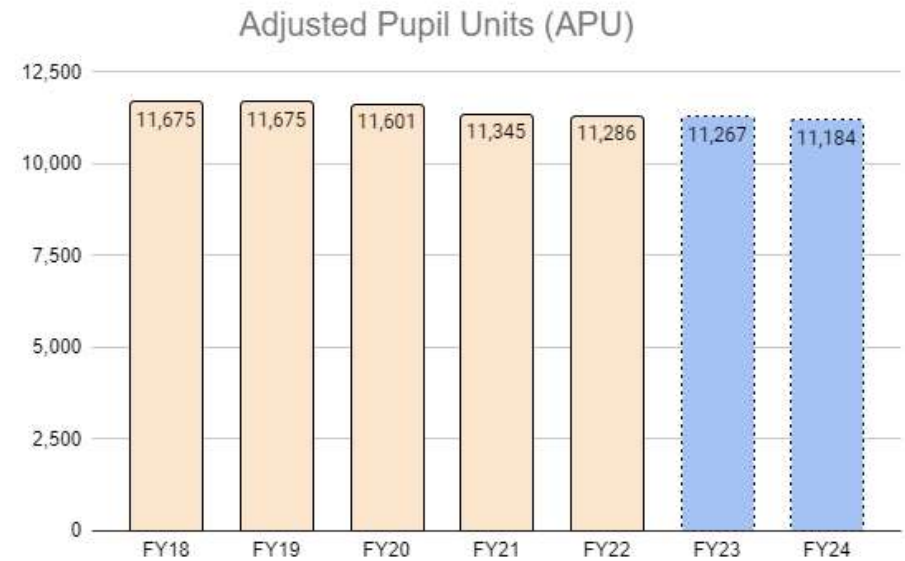
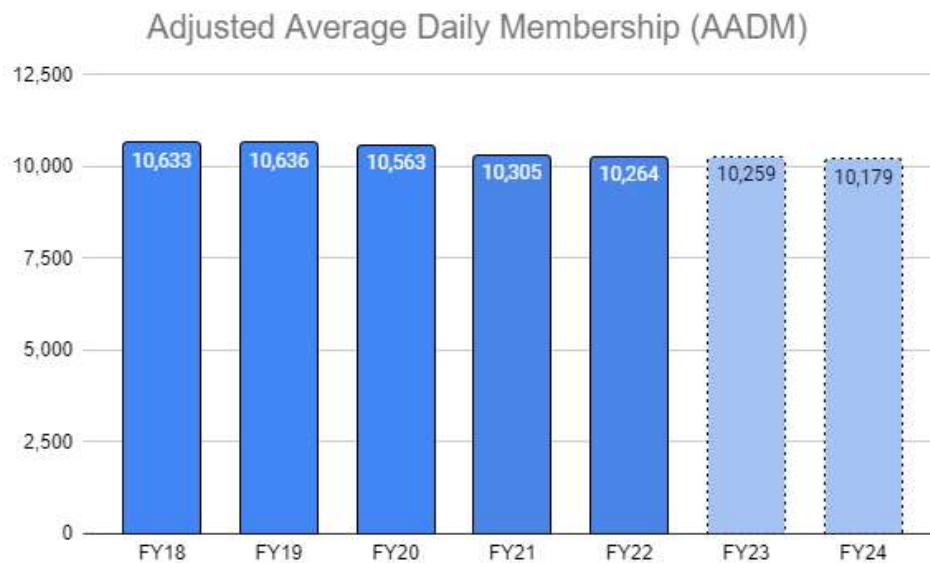
ADM Projections – Grade Level

	Count Total							# Change	% Change
	Final					Preliminary	Projection		
Total AADM	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Preliminary	Projection
						FY23	FY24		
ECSE	141	156	156	134	142	128	92	-13.8	-36.5
VPK/SRP	97	109	108	94	121	146	116	24.5	-29.5
K handicap + K	709	735	742	668	672	708	692	36.5	-16.1
1	673	744	761	717	688	697	729	9.0	32.1
2	701	668	729	725	728	684	687	-44.3	2.9
3	762	700	680	714	732	720	681	-12.1	-38.9
4	767	757	689	662	718	722	718	4.2	-4.4
5	790	778	753	676	697	726	731	29.5	4.7
6	781	797	754	718	653	685	710	31.7	24.9
7	751	799	796	758	722	662	703	-59.9	41.0
8	804	747	770	783	775	709	660	-66.2	-49.7
9	868	912	855	862	867	890	820	23.9	-70.5
10	915	867	913	851	889	892	909	2.7	17.0
11	879	885	854	882	843	881	881	37.1	-0.1
12	994	983	1,002	1,061	1,015	1,008	1,051	-7.5	43.4
Total AADM K-12	10,394	10,371	10,298	10,077	10,000	9,985	9,971	-15.3	-13.5
Total AADM Pre K-12	10,633	10,636	10,563	10,305	10,264	10,259	10,179	-4.7	-79.4

Total AADM	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY23	FY24
District Served	10,363	10,334	10,293	9,994	10,013	10,008	9,899	-4.7	-109.3
Non District Served	270	302	270	311	251	251.00	280.85	0.0	29.8

Total APU	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY23	FY24
Total APU Pre K-12	11,675	11,675	11,601	11,345	11,286	11,267	11,184	-18.6	-83.2

ADM Projections – Total



FY2022-23 BUDGET REVISIONS

FY23 Budget Revisions - Fund

Fund	2022-2023 June Budget Revisions	Revenue	Expense
General Fund 01	2022-2023 Original Budget	\$168,079,014	\$176,631,452
01 E 005 108 000 000 580	Fiber optics lease		\$76,305
01 E 005 810 335 000 305	Snow removal		\$283,939
01 E 005 203 011 XXX 406	Instructional Software		\$786,395
01 E 005 203 012 XXX 460	Textbooks		\$1,700,000
01 R 005 000 000 XXX 400	ESSER III	\$2,267,696	
	2022-2023 Revised Budget	\$170,346,710	\$179,478,091
Construction Fund 06	2022-2023 Original Budget	\$41,400,000	\$94,526,361
06 R 000 000 000 000 092	Interest revenue	\$500,000	
06 R 000 000 000 000 099	Misc Revenue	\$557,468	
06 R 000 867 000 000 631	Sale of Bonds	(\$18,448,486)	
06 R 000 867 000 000 790	Debt Service Other	(\$78,287)	
	2022-2023 Revised Budget	\$23,930,695	\$94,526,361
Health Self Insured Fund 20	2022-2023 Original Budget	\$21,240,000	\$22,685,000
20 E 005 940 220 000 220	Claims		500,000
20 E 005 940 235 000 220	Clinic		125,000
	2022-2023 Revised Budget	\$21,240,000	\$23,310,000
All Funds Original Budgets		\$276,693,297	\$340,532,736
All Funds Revised Budgets		\$261,491,688	\$344,004,375

FY23 Budget Revisions – All Funds

FY23 Revised Budget - Summary		All Funds	General Fund	Food Service	Community Education	Construction	Debt Service	Health Insurance	Dental Insurance	OPEB Fund	OPEB Debt Service
Revenue Source	Code	All Funds	Fund 1	Fund 2	Fund 4	Fund 6	Fund 7	Fund 20	Fund 21	Fund 45	Fund 47
Local Revenues - Property Tax	001-020	57,289,324	31,314,429		1,770,223	0	22,215,319				1,989,353
Local Revenues - Tuition, Fees, Admissions + Other	021-099	29,867,894	3,153,655	26,000	2,781,239	1,400,000	15,000	20,690,000	1,600,000	200,000	2,000
State Revenues	200-399	126,452,639	119,113,017	318,000	6,453,100	0	568,522				0
Federal Revenues Received through MDE	400-499	22,236,449	16,571,909	5,265,000	399,540						
Federal Revenues Received Directly	500-599	51,000	51,000				0				
Local Sales, Insurance Recovery and Judgments	601-629	3,063,687	142,700	1,144,000	51,987		0	550,000	325,000	850,000	
Sale of Bonds and Loans	631-640	40,000,000				40,000,000					0
Incoming Transfers from Other Funds	649-699	0		0							
Revenue Total		278,960,993	170,346,710	6,753,000	11,456,089	41,400,000	22,798,841	21,240,000	1,925,000	1,050,000	1,991,353
Expense Object	Code	All Funds	Fund 1	Fund 2	Fund 4	Fund 6	Fund 7	Fund 20	Fund 21	Fund 45	Fund 47
Salaries and Wages	110-199	107,142,999	99,911,953	2,058,107	4,977,293	195,646					
Employee Benefits	210-299	68,033,283	38,185,087	845,627	1,677,624	57,945		23,310,000	1,900,000	2,057,000	
Purchased Service	301-399	29,001,652	23,619,393	149,500	4,017,059	1,215,700					
Supplies and Materials	401-499	12,031,397	7,658,657	3,891,500	481,240	0					
Capital Expenditures	510-590	101,843,027	8,876,957	150,000	13,690	92,802,380					
Debt Service	710-790	24,646,196	0			254,690	22,385,731				2,005,775
Other Expenditures	810-899	1,305,821	1,226,044	10,000	69,777						
Other Financing Uses	910-920	0	0				0				0
Expense Total		344,004,375	179,478,091	7,104,734	11,236,683	94,526,361	22,385,731	23,310,000	1,900,000	2,057,000	2,005,775
Revenue Total		278,960,993	170,346,710	6,753,000	11,456,089	41,400,000	22,798,841	21,240,000	1,925,000	1,050,000	1,991,353
Expense Total		344,004,375	179,478,091	7,104,734	11,236,683	94,526,361	22,385,731	23,310,000	1,900,000	2,057,000	2,005,775
Change in Fund Balance		-65,043,382	-9,131,381	-351,734	219,406	-53,126,361	413,110	-2,070,000	25,000	-1,007,000	-14,422
FY23 Fund Balance		All Funds	Fund 1	Fund 2	Fund 4	Fund 6	Fund 7	Fund 20	Fund 21	Fund 45	Fund 47
Fund Balance Prior Year End		222,344,015	42,694,702	3,871,972	3,440,544	146,473,498	3,772,653	8,082,430	271,717	13,329,294	407,205
Fund Balance Year End		157,300,633	33,563,321	3,520,238	3,659,950	93,347,137	4,185,763	6,012,430	296,717	12,322,294	392,783
Fund Balance to Total Expenses		45.7%	18.7%	49.5%	32.6%	98.8%	18.7%	25.8%	15.6%	599.0%	19.6%

FY2023-24 BUDGET PROPOSALS

FY24 Budget Proposals – All Funds

FY24 Preliminary Budget - Summary		All Funds	General Fund	Food Service	Community Education	Construction	Debt Service	Health Insurance	Dental Insurance	OPEB Fund	OPEB Debt Service
Revenue Source	Code	All Funds	Fund 1	Fund 2	Fund 4	Fund 6	Fund 7	Fund 20	Fund 21	Fund 45	Fund 47
Local Revenues - Property Tax	001-020	61,304,473	33,420,632		1,778,616	0	24,067,180				2,038,045
Local Revenues - Tuition, Fees, Admissions + Other	021-099	33,185,779	3,805,078	21,000	3,122,701	1,500,000	15,000	22,770,000	1,650,000	300,000	2,000
State Revenues	200-399	145,639,841	137,516,507	1,468,000	6,012,587	0	642,747				0
Federal Revenues Received through MDE	400-499	16,857,766	10,418,226	6,040,000	399,540						
Federal Revenues Received Directly	500-599	51,000	51,000				0				
Local Sales, Insurance Recovery and Judgments	601-629	2,450,700	142,300	204,000	54,400		0	550,000	350,000	1,150,000	
Sale of Bonds and Loans	631-640	0				0					0
Incoming Transfers from Other Funds	649-699	0		0							
Revenue Total		259,489,559	185,353,743	7,733,000	11,367,844	1,500,000	24,724,927	23,320,000	2,000,000	1,450,000	2,040,045
Expense Object	Code	All Funds	Fund 1	Fund 2	Fund 4	Fund 6	Fund 7	Fund 20	Fund 21	Fund 45	Fund 47
Salaries and Wages	110-199	111,309,695	103,626,717	2,291,505	5,091,473	300,000					
Employee Benefits	210-299	72,594,382	42,591,532	939,057	1,696,793	0		23,355,000	1,955,000	2,057,000	
Purchased Service	301-399	28,299,645	23,157,945	147,000	3,925,700	1,069,000					
Supplies and Materials	401-499	12,410,866	6,973,591	4,362,500	494,775	580,000					
Capital Expenditures	510-590	49,940,804	8,276,804	100,000	15,890	41,548,110					
Debt Service	710-790	25,998,251	0			0	23,993,436				2,004,815
Other Expenditures	810-899	957,486	871,298	10,000	76,188						
Other Financing Uses	910-920	0	0				0				0
Expense Total		301,511,129	185,497,887	7,850,062	11,300,819	43,497,110	23,993,436	23,355,000	1,955,000	2,057,000	2,004,815
Revenue Total		259,489,559	185,353,743	7,733,000	11,367,844	1,500,000	24,724,927	23,320,000	2,000,000	1,450,000	2,040,045
Expense Total		301,511,129	185,497,887	7,850,062	11,300,819	43,497,110	23,993,436	23,355,000	1,955,000	2,057,000	2,004,815
Change in Fund Balance		-42,021,570	-144,144	-117,062	67,025	-41,997,110	731,491	-35,000	45,000	-607,000	35,230
FY24 Fund Balance		All Funds	Fund 1	Fund 2	Fund 4	Fund 6	Fund 7	Fund 20	Fund 21	Fund 45	Fund 47
Fund Balance Prior Year End		157,300,633	33,563,321	3,520,238	3,659,950	93,347,137	4,185,763	6,012,430	296,717	12,322,294	392,783
Fund Balance Year End		115,279,063	33,419,177	3,403,176	3,726,975	51,350,027	4,917,254	5,977,430	341,717	11,715,294	428,013
Fund Balance to Total Expenses		38.2%	18.0%	43.4%	33.0%	118.1%	20.5%	25.6%	17.5%	569.5%	21.3%

FY24 - Fund 01 – General Fund – Summary

Revenue

- \$185,353,743 estimate. Increase of \$15 million (8.8%) over FY23

Expense

- \$185,497,887 estimate. Increase of \$6 million (3.4%) over FY23

Fund Balance

- \$144,144 decrease in Fund Balance
- 18% total fund balance to expense ratio
- 10% unassigned fund balance to expense ratio

Fund 01 – General Fund – Revenue

0622-01 North St. Paul-Maplewood Oakdale Fund 01 - General Fund	FY19 Final	FY20 Final	FY21 Final	FY22 Final	FY23 Revised	FY24 Original	FY24 vs FY23 Difference % Difference	
REVENUE TOTAL								
Local Revenues - Property Tax	31,745,838	31,638,742	29,343,269	29,752,186	31,314,429	33,420,632	2,106,203	6.7%
Local Revenues - Tuition, Fees, and Admissions + Other	3,134,159	4,487,171	2,480,306	2,966,945	3,153,655	3,805,078	651,423	20.7%
State Revenues	114,812,153	117,877,942	117,612,162	114,750,116	119,113,017	137,516,507	18,403,490	15.5%
Federal Revenues Received through MDE	4,630,849	4,515,822	10,388,884	17,675,147	16,571,909	10,418,226	-6,153,683	-37.1%
Federal Revenues Received Directly	70,681	51,558	62,796	127,197	51,000	51,000	0	0.0%
Local Sales, Insurance Recovery and Judgments	22,150	175,757	80,160	215,729	142,700	142,300	-400	-0.3%
Fund 50 to Fund 01		89,522	25,716	44,197	0	0	0	
Total Revenue	154,415,830	158,836,513	159,993,294	165,531,516	170,346,710	185,353,743	15,007,033	8.8%

Local and state revenues increased by \$21 million over FY23. Key drivers are:

- Property Tax Levy increase of \$2.1 million (property value increases)
- General Education increase by \$10.2 million (4% increase to per pupil formula allowance and Compensatory Revenue)
- Special Education increase by \$6.4 million (increased state SpEd cross subsidy)
- Unemployment Insurance aid of \$1.9 million (new state aid to match increase unemployment insurance)

Federal Revenues decrease by \$6.1 million due to less ESSER funding use in FY24 vs FY23.

Fund 01 – General Fund – Expense

0622-01 North St. Paul-Maplewood Oakdale Fund 01 - General Fund	FY19 Final	FY20 Final	FY21 Final	FY22 Final	FY23 Revised	FY24 Original	FY24 vs FY23 Difference % Difference	
EXPENSE TOTAL								
Salaries and Wages	80,937,228	84,156,208	87,917,314	93,510,200	99,911,953	103,626,717	3,714,764	3.7%
Employee Benefits	31,442,309	32,893,535	34,170,088	35,472,374	38,185,087	42,591,532	4,406,445	11.5%
Purchased Services	21,102,367	20,981,359	18,196,974	23,016,202	23,619,393	23,157,945	-461,448	-2.0%
Supplies and Materials	4,835,896	5,287,184	7,863,719	6,130,951	7,658,657	6,973,591	-685,066	-8.9%
Capital	7,834,497	9,195,840	5,385,797	6,619,941	8,876,957	8,276,804	-600,153	-6.8%
Debt Service	0	0	0	0	0	0	0	
Other Expenditures	1,422,967	1,369,059	1,430,733	1,453,631	1,226,044	871,298	-354,746	-28.9%
Other Financing	0	74,403	0	0	0	0	0	
Fund 50 to Fund 01		82,558	21,947	52,670	0	0	0	
Total Expenses	147,575,263	154,040,146	154,986,573	166,255,969	179,478,091	185,497,887	6,019,796	3.4%

Employee pay and benefits increase by \$8.1 million over FY23:

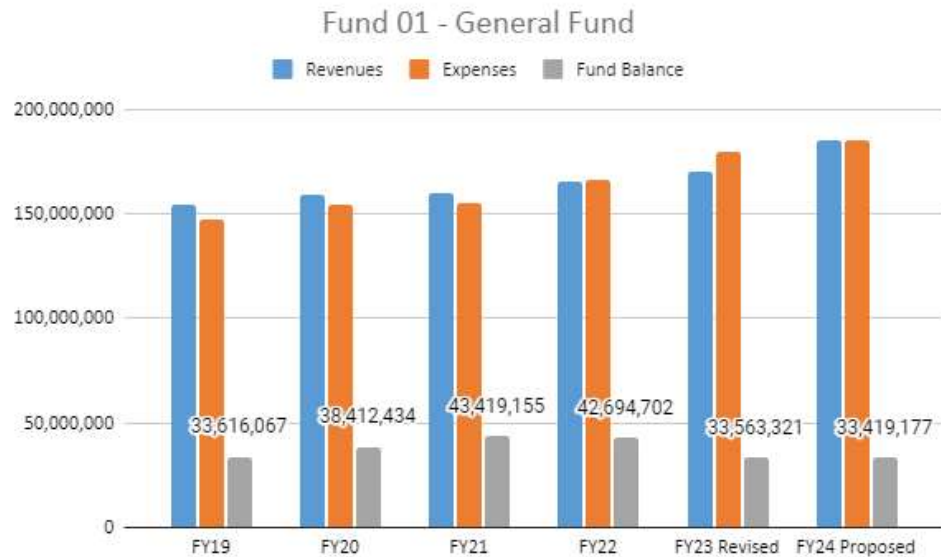
- Salaries and wages includes roll up costs
- Employee benefits includes an increase of \$1.9 million in unemployment insurance expenses due to new state legislation

All other expenses budgeted to be \$2.1 million less than FY23

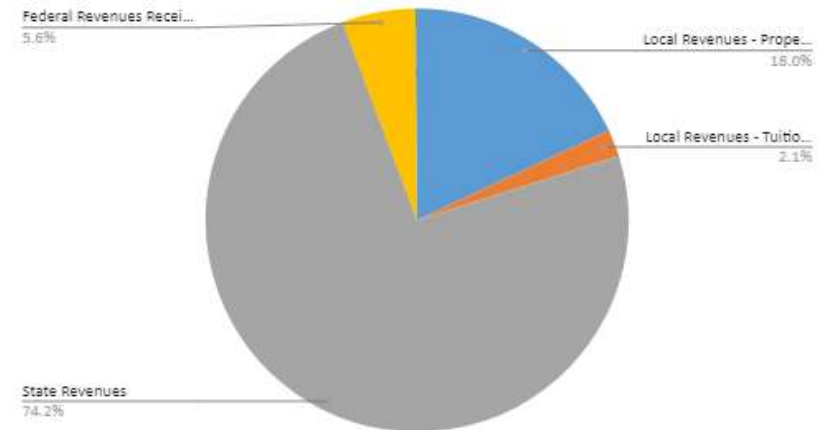
Fund 01 – General Fund

0622-01 North St. Paul-Maplewood Oakdale Fund 01 - General Fund	FY19 Final	FY20 Final	FY21 Final	FY22 Final	FY23 Revised	FY24 Original	FY24 vs FY23 Difference % Difference	
REVENUE TOTAL								
Local Revenues - Property Tax	31,745,838	31,638,742	29,343,269	29,752,186	31,314,429	33,420,632	2,106,203	6.7%
Local Revenues - Tuition, Fees, and Admissions + Other	3,134,159	4,487,171	2,480,306	2,966,945	3,153,655	3,805,078	651,423	20.7%
State Revenues	114,812,153	117,877,942	117,612,162	114,750,116	119,113,017	137,516,507	18,403,490	15.5%
Federal Revenues Received through MDE	4,630,849	4,515,822	10,388,884	17,675,147	16,571,909	10,418,226	-6,153,683	-37.1%
Federal Revenues Received Directly	70,681	51,558	62,796	127,197	51,000	51,000	0	0.0%
Local Sales, Insurance Recovery and Judgments	22,150	175,757	80,160	215,729	142,700	142,300	-400	-0.3%
Fund 50 to Fund 01		89,522	25,716	44,197	0	0	0	
Total Revenue	154,415,830	158,836,513	159,993,294	165,531,516	170,346,710	185,353,743	15,007,033	8.8%
EXPENSE TOTAL								
Salaries and Wages	80,937,228	84,156,208	87,917,314	93,510,200	99,911,953	103,626,717	3,714,764	3.7%
Employee Benefits	31,442,309	32,893,535	34,170,088	35,472,374	38,185,087	42,591,532	4,406,445	11.5%
Purchased Services	21,102,367	20,981,359	18,196,974	23,016,202	23,619,393	23,157,945	-461,448	-2.0%
Supplies and Materials	4,835,896	5,287,184	7,863,719	6,130,951	7,658,657	6,973,591	-685,066	-8.9%
Capital	7,834,497	9,195,840	5,385,797	6,619,941	8,876,957	8,276,804	-600,153	-6.8%
Debt Service	0	0	0	0	0	0	0	
Other Expenditures	1,422,967	1,369,059	1,430,733	1,453,631	1,226,044	871,298	-354,746	-28.9%
Other Financing	0	74,403	0	0	0	0	0	
Fund 50 to Fund 01		82,558	21,947	52,670	0	0	0	
Total Expenses	147,575,263	154,040,146	154,986,573	166,255,969	179,478,091	185,497,887	6,019,796	3.4%
FUND BALANCE								
Revenue Total	154,415,830	158,836,513	159,993,294	165,531,516	170,346,710	185,353,743	15,007,033	8.8%
Expense Total	147,575,263	154,040,146	154,986,573	166,255,969	179,478,091	185,497,887	6,019,796	3.4%
Change in Fund Balance	6,840,568	4,796,367	5,006,721	-724,453	-9,131,381	-144,144		
Fund Balance Prior Year End	25,440,270	32,280,838	38,412,433	43,419,155	42,694,702	33,563,321		
Change in Accounting Principle		1,335,229						
Fund Balance Year End	32,280,838	38,412,433	43,419,155	42,694,702	33,563,321	33,419,177		
Fund Balance to Total Expenses	21.9%	24.9%	28.0%	25.7%	18.7%	18.0%		

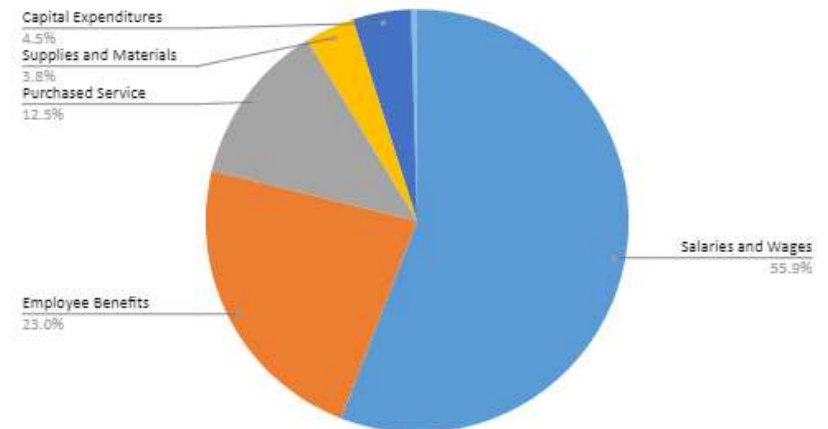
Fund 01 – General Fund



Revenues - Fund 1 - General Fund



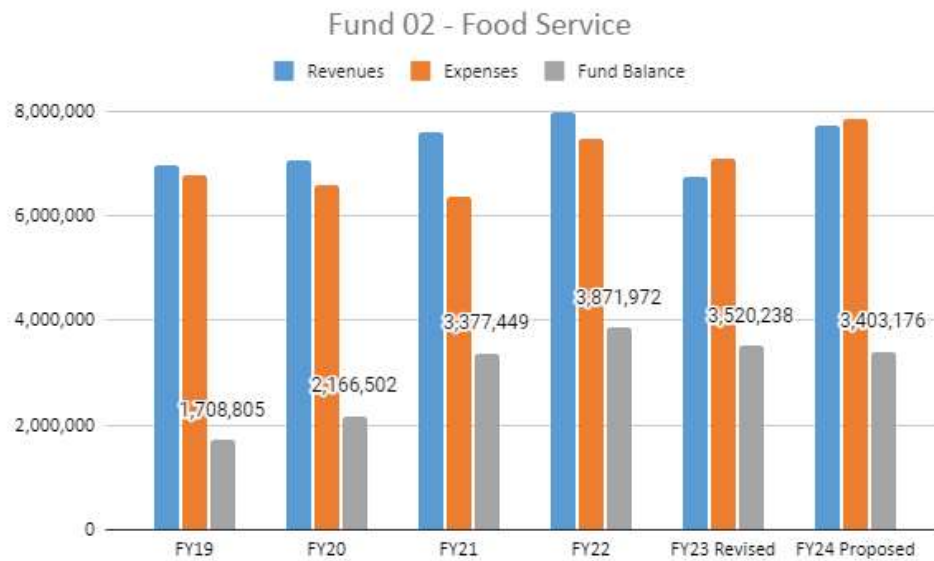
Expenses - Fund 1 - General Fund



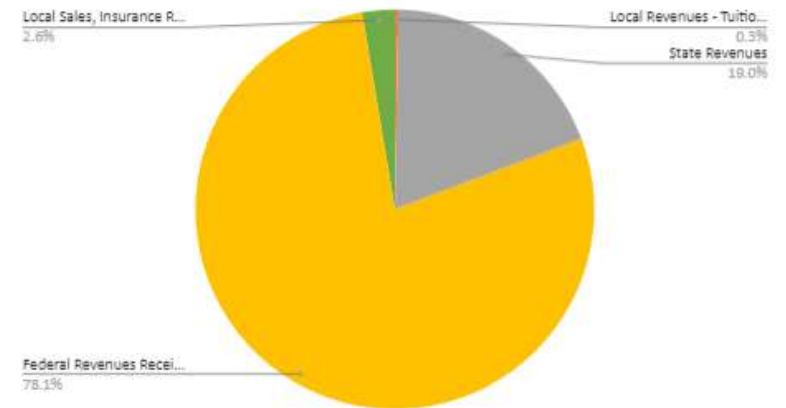
Fund 02 – Food Service

0622-01 North St. Paul-Maplewood Oakdale Fund 02 - Food Service	FY19 Final	FY20 Final	FY21 Final	FY22 Final	FY23 Revised	FY24 Original	FY24 vs FY23 Difference % Difference	
REVENUE TOTAL								
Local Revenues - Tuition, Fees, Admissions + Other	28,752	54,103	19,129	4,928	26,000	21,000	-5,000	-19.23%
State Revenues	349,009	381,691	2,896	257,750	318,000	1,468,000	1,150,000	361.64%
Federal Revenues	4,606,022	5,140,363	7,500,187	7,607,543	5,265,000	6,040,000	775,000	14.72%
Local Sales, Insurance Recovery and Judgments	1,992,228	1,402,975	63,240	98,729	1,144,000	204,000	-940,000	-82.17%
Incoming Transfers from Other Funds	0	74,403	0	0	0	0	0	
Total Revenue	6,976,010	7,053,535	7,585,451	7,968,951	6,753,000	7,733,000	980,000	14.51%
EXPENSE TOTAL								
Salaries and Wages	1,901,160	1,977,726	2,033,675	2,255,425	2,058,107	2,291,505	233,398	11.34%
Employee Benefits	749,233	807,847	836,783	919,677	845,627	939,057	93,430	11.05%
Purchased Services	270,081	165,754	78,125	123,559	149,500	147,000	-2,500	-1.67%
Supplies and Materials	3,660,738	3,521,610	3,360,122	3,765,080	3,891,500	4,362,500	471,000	12.10%
Capital	178,578	117,882	36,913	405,746	150,000	100,000	-50,000	-33.33%
Other	9,301	5,018	28,886	4,942	10,000	10,000	0	0.00%
Total Expenses	6,769,091	6,595,837	6,374,505	7,474,428	7,104,734	7,850,062	745,328	10.49%
FUND BALANCE								
Revenue Total	6,976,010	7,053,535	7,585,451	7,968,951	6,753,000	7,733,000	980,000	14.51%
Expense Total	6,769,091	6,595,837	6,374,505	7,474,428	7,104,734	7,850,062	745,328	10.49%
Change in Fund Balance	206,919	457,697	1,210,947	494,523	-351,734	-117,062		
Fund Balance Prior Year End	1,501,885	1,708,805	2,166,502	3,377,449	3,871,972	3,520,238		
Fund Balance Year End	1,708,805	2,166,502	3,377,449	3,871,972	3,520,238	3,403,176		
Fund Balance to Total Expenses	25.2%	32.8%	53.0%	51.8%	49.5%	43.4%		

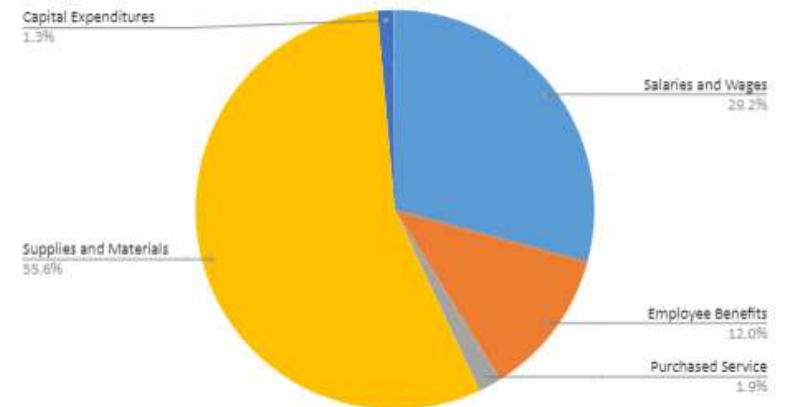
Fund 02 – Food Service



Revenues - Fund 2 - Food Service



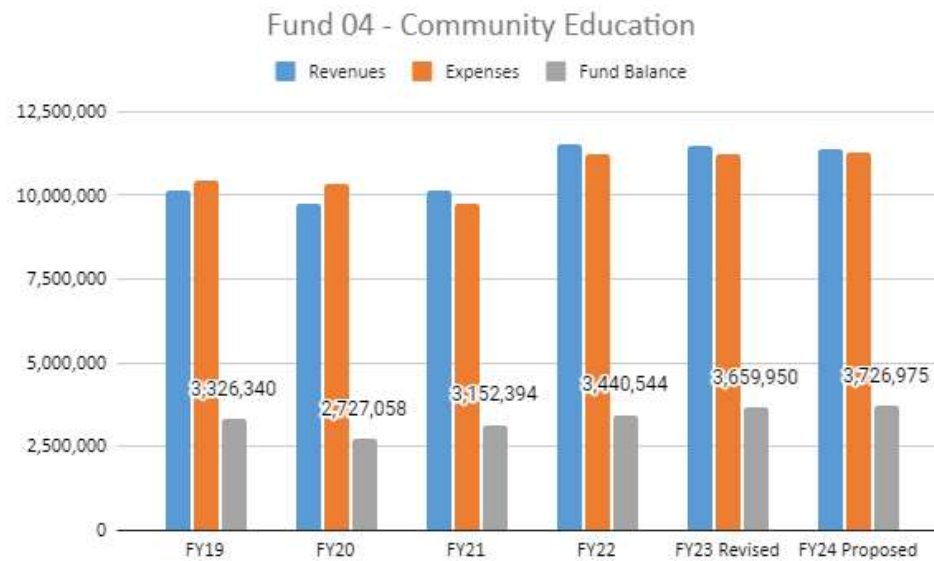
Expenses - Fund 2 - Community Education



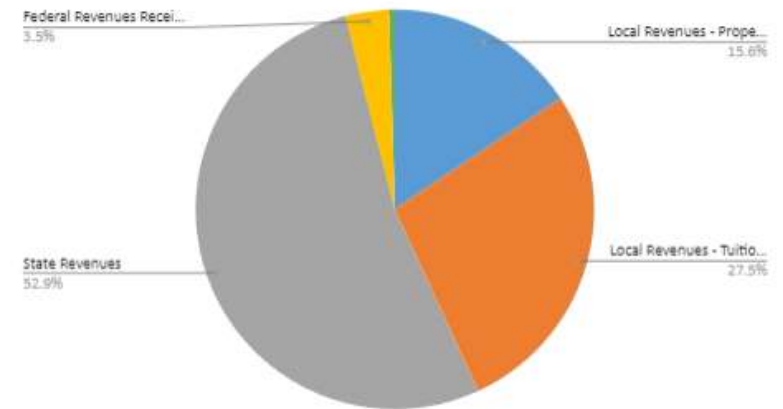
Fund 04 – Community Education

0622-01 North St. Paul-Maplewood Oakdale Fund 04 - Community Education	FY19 Final	FY20 Final	FY21 Final	FY22 Final	FY23 Revised	FY24 Original	FY24 vs FY23 Difference % Difference	
REVENUE TOTAL								
Local - Property Tax	1,224,840	1,170,713	1,292,252	1,488,320	1,770,223	1,778,616	8,393	0.5%
Local - Tuition, Fees, and Admissions + Other	3,053,363	2,387,900	1,842,651	2,713,603	2,781,239	3,122,701	341,462	12.3%
State Revenues	5,475,147	5,758,477	5,966,252	5,720,447	6,453,100	6,012,587	-440,513	-6.8%
Federal Revenues Received through MDE	291,546	336,060	879,338	1,505,208	399,540	399,540	0	0.0%
Local Sales, Insurance Recovery and Judgments	121,154	109,385	179,049	89,190	51,987	54,400	2,413	4.6%
Total Revenue	10,166,050	9,762,535	10,159,541	11,516,768	11,456,089	11,367,844	-88,245	-0.8%
EXPENSE TOTAL								
Salaries and Wages	4,425,650	4,389,521	4,005,083	4,527,841	4,977,293	5,091,473	114,180	2.3%
Employee Benefits	1,441,544	1,520,699	1,488,724	1,499,930	1,677,624	1,696,793	19,169	1.1%
Purchased Services	3,813,429	3,867,370	3,659,609	4,550,725	4,017,059	3,925,700	-91,359	-2.3%
Supplies and Materials	564,494	435,898	514,865	550,064	481,240	494,775	13,535	2.8%
Capital	116,894	83,080	15,590	30,661	13,690	15,890	2,200	16.1%
Other	85,130	65,249	50,332	69,397	69,777	76,188	6,411	9.2%
Total Expenses	10,447,142	10,361,817	9,734,205	11,228,618	11,236,683	11,300,819	64,136	0.6%
FUND BALANCE								
Revenue Total	10,166,050	9,762,535	10,159,541	11,516,768	11,456,089	11,367,844	-88,245	-0.8%
Expense Total	10,447,142	10,361,817	9,734,205	11,228,618	11,236,683	11,300,819	64,136	0.6%
Change in Fund Balance	-281,091	-599,282	425,336	288,150	219,406	67,025		
Fund Balance Prior Year End	3,607,431	3,326,340	2,727,058	3,152,394	3,440,544	3,659,950		
Fund Balance Year End	3,326,340	2,727,058	3,152,394	3,440,544	3,659,950	3,726,975		
Fund Balance to Total Expenses	31.8%	26.3%	32.4%	30.6%	32.6%	33.0%		

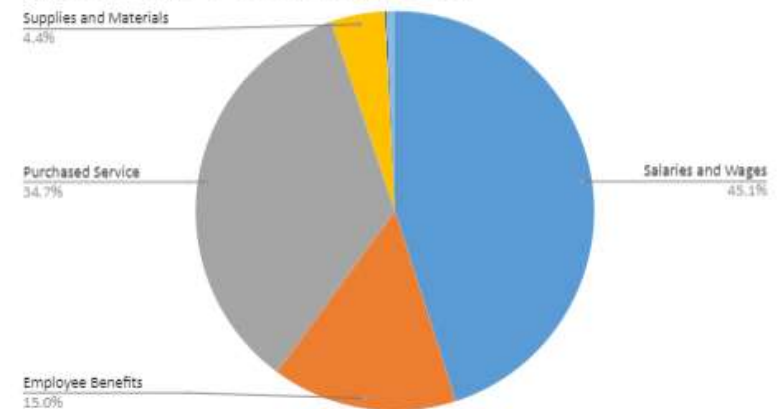
Fund 04 – Community Education



Revenues - Fund 4 - Community Education



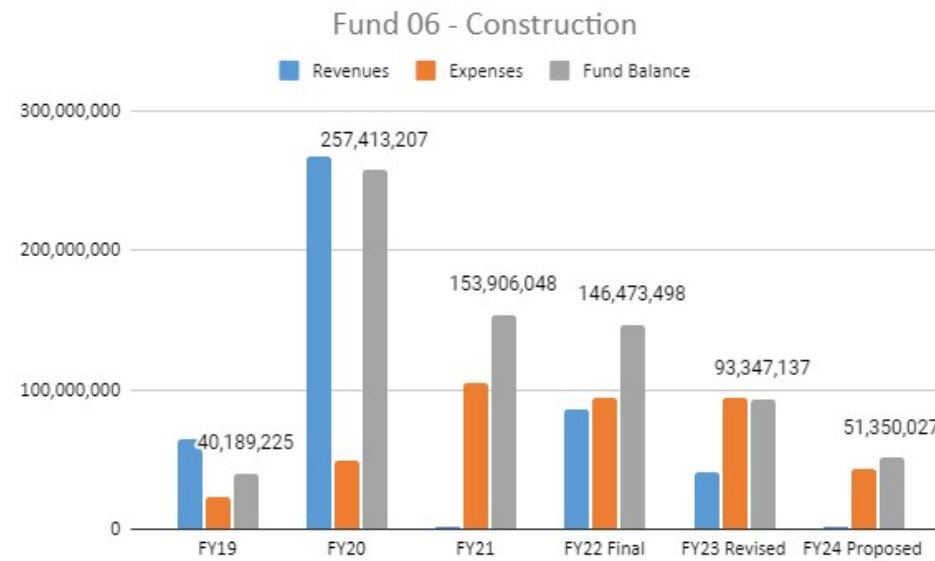
Expenses - Fund 4 - Community Education



Fund 06 – Construction

0622-01 North St. Paul-Maplewood Oakdale Fund 06 - Construction	FY19 Final	FY20 Final	FY21 Final	FY22 Final	FY23 Revised	FY24 Original	FY24 vs FY23 Difference % Difference	
REVENUE TOTAL								
Local - Property Tax	2,016,746	0	0	0	0	0	0	
Local - Tuition, Fees, and Admissions + Other	1,166,408	3,038,321	1,855,053	-221,161	1,400,000	1,500,000	100,000	7.1%
State Revenues	0	0	0	994,500	0	0	0	
Sale of Bonds and Loans	60,913,217	263,639,642	0	85,636,903	40,000,000	0	-40,000,000	-100.0%
Total Revenue	64,096,372	266,677,964	1,855,053	86,410,242	41,400,000	1,500,000	-39,900,000	-96.4%
EXPENSE TOTAL								
Salaries and Wages	946	205,019	150,427	175,766	195,646	300,000	104,354	53.3%
Employee Benefits	152	58,113	50,215	55,979	57,945	0	-57,945	-100.0%
Purchased Services	4,218,348	12,514,305	7,174,384	2,453,371	1,215,700	1,069,000	-146,700	-12.1%
Supplies and Materials	0	3,065	754,771	670,959	0	580,000	580,000	
Capital	18,302,077	33,801,139	97,232,414	89,941,446	92,802,380	41,548,110	-51,254,270	-55.2%
Debt Service	623,010	2,872,341	0	545,271	254,690	0	-254,690	-100.0%
Total Expenses	23,144,533	49,453,982	105,362,211	93,842,793	94,526,361	43,497,110	-51,029,251	-54.0%
FUND BALANCE								
Revenue Total	64,096,372	266,677,964	1,855,053	86,410,242	41,400,000	1,500,000	-39,900,000	-96.4%
Expense Total	23,144,533	49,453,982	105,362,211	93,842,793	94,526,361	43,497,110	-51,029,251	-54.0%
Change in Fund Balance	40,951,839	217,223,982	-103,507,158	-7,432,550	-53,126,361	-41,997,110		
Fund Balance Prior Year End	-762,614	40,189,225	257,413,207	153,906,048	146,473,498	93,347,137		
Fund Balance Year End	40,189,225	257,413,207	153,906,048	146,473,498	93,347,137	51,350,027		
Fund Balance to Total Expenses	173.6%	520.5%	146.1%	156.1%	98.8%	118.1%		

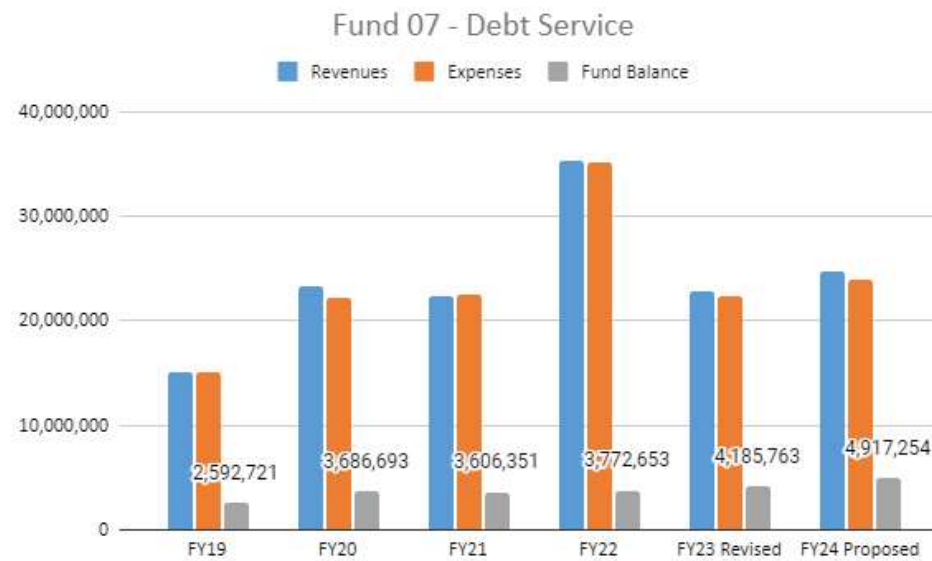
Fund 06 – Construction



Fund 07 – Debt Service

0622-01 North St. Paul-Maplewood Oakdale Fund 07 - Debt Service	FY19 Final	FY20 Final	FY21 Final	FY22 Final	FY23 Revised	FY24 Original	FY24 vs FY23 Difference % Difference	
REVENUE TOTAL								
Local - Property Tax	10,101,923	13,589,014	21,610,620	22,496,430	22,215,319	24,067,180	1,851,861	8.3%
Local - Tuition, Fees, and Admissions + Other	152,732	165,371	31,090	-28,697	15,000	15,000	0	0.0%
State	839,446	766,107	742,278	635,294	568,522	642,747	74,225	13.1%
Federal Direct	80,264	73,994	0	0	0	0	0	
Sales and Insurance Recovery	3,902,129	8,679,490	0	12,229,759	0	0	0	
Total Revenue	15,076,494	23,273,976	22,383,989	35,332,786	22,798,841	24,724,927	1,926,086	8.4%
EXPENSE TOTAL								
Debt Service	11,160,234	14,030,004	22,464,331	23,021,483	22,385,731	23,993,436	1,607,705	7.2%
Other Financing	3,860,000	8,150,000	0	12,145,000	0	0	0	
Total Expenses	15,020,234	22,180,004	22,464,331	35,166,483	22,385,731	23,993,436	1,607,705	7.2%
FUND BALANCE								
Revenue Total	15,076,494	23,273,976	22,383,989	35,332,786	22,798,841	24,724,927	1,926,086	8.4%
Expense Total	15,020,234	22,180,004	22,464,331	35,166,483	22,385,731	23,993,436	1,607,705	7.2%
Change in Fund Balance	56,260	1,093,972	-80,342	166,303	413,110	731,491		
Fund Balance Prior Year End	2,536,461	2,592,721	3,686,693	3,606,351	3,772,653	4,185,763		
Fund Balance Year End	2,592,721	3,686,693	3,606,351	3,772,653	4,185,763	4,917,254		
Fund Balance to Total Expenses	17.3%	16.6%	16.1%	10.7%	18.7%	20.5%		

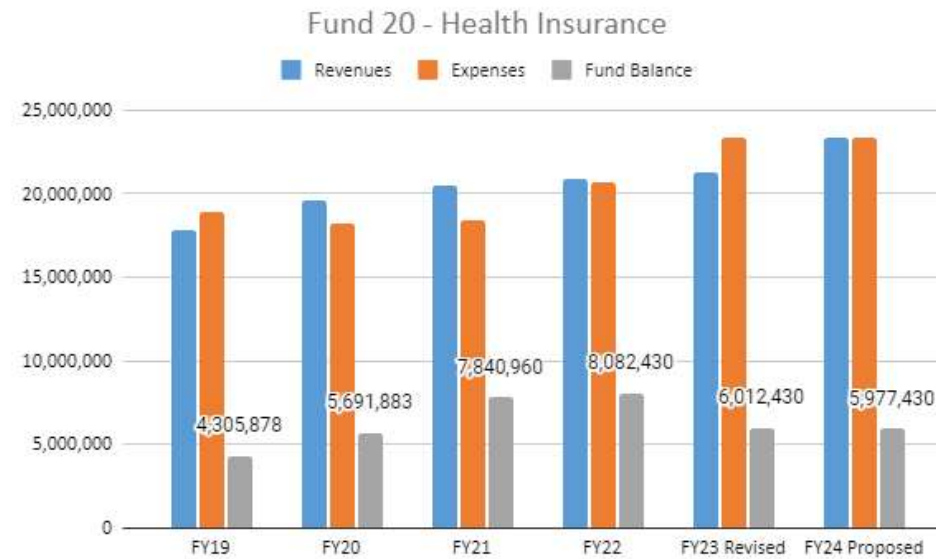
Fund 07 – Debt Service



Fund 20 – Self-Insured Health Insurance

0622-01 North St. Paul-Maplewood Oakdale Fund 20 - Self-Insured Health Insurance	FY19 Final	FY20 Final	FY21 Final	FY22 Final	FY23 Revised	FY24 Original	FY24 vs FY23 Difference % Difference	
REVENUE TOTAL								
Local - Tuition, Fees, and Admissions + Other	17,409,208	18,993,503	19,951,601	20,393,164	20,690,000	22,770,000	2,080,000	10.1%
Sales and Insurance Recovery	384,997	576,601	582,158	536,368	550,000	550,000	0	0.0%
Total Revenue	17,794,205	19,570,105	20,533,759	20,929,532	21,240,000	23,320,000	2,080,000	9.8%
EXPENSE TOTAL								
Employee Benefits	18,914,442	18,184,099	18,384,682	20,688,062	23,310,000	23,355,000	45,000	0.2%
Total Expenses	18,914,442	18,184,099	18,384,682	20,688,062	23,310,000	23,355,000	45,000	0.2%
FUND BALANCE								
Revenue Total	17,794,205	19,570,105	20,533,759	20,929,532	21,240,000	23,320,000	2,080,000	9.8%
Expense Total	18,914,442	18,184,099	18,384,682	20,688,062	23,310,000	23,355,000	45,000	0.2%
Change in Fund Balance	-1,120,237	1,386,005	2,149,077	241,470	-2,070,000	-35,000		
Fund Balance Prior Year End	5,426,114	4,305,878	5,691,883	7,840,960	8,082,430	6,012,430		
Fund Balance Year End	4,305,878	5,691,883	7,840,960	8,082,430	6,012,430	5,977,430		
Fund Balance to Total Expenses	22.8%	31.3%	42.6%	39.1%	25.8%	25.6%		

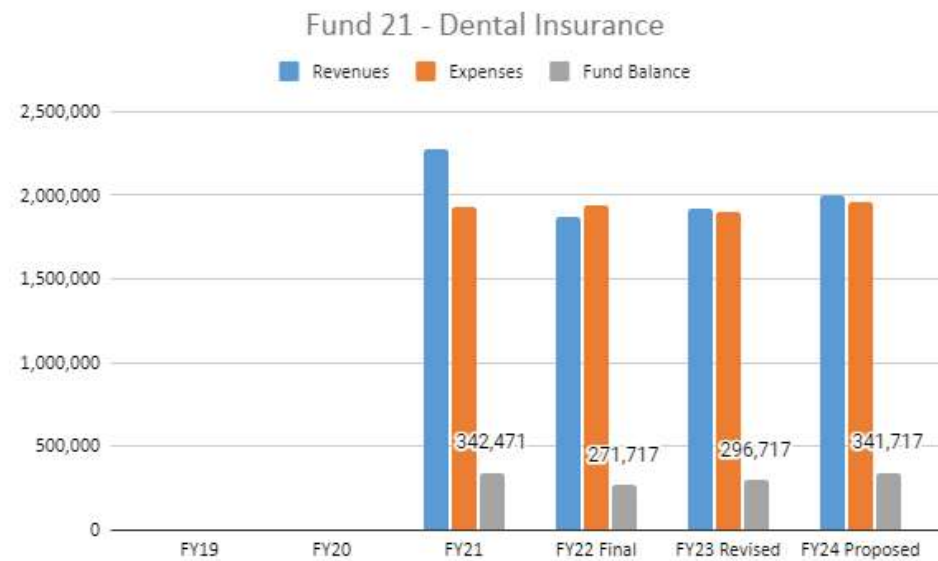
Fund 20 – Self-Insured Health Insurance



Fund 21 – Self-Insured Dental Insurance

0622-01 North St. Paul-Maplewood Oakdale Fund 21 - Self-Insured Dental Insurance	FY19 Final	FY20 Final	FY21 Final	FY22 Final	FY23 Revised	FY24 Original	FY24 vs FY23 Difference % Difference	
REVENUE TOTAL								
Local - Tuition, Fees, and Admissions + Other	0	0	1,973,010	1,586,412	1,600,000	1,650,000	50,000	3.1%
Sales and Insurance Recovery	0	0	298,345	286,971	325,000	350,000	25,000	7.7%
Total Revenue	0	0	2,271,354	1,873,384	1,925,000	2,000,000		
EXPENSE TOTAL								
Employee Benefits	0	0	1,928,884	1,944,138	1,900,000	1,955,000	55,000	2.9%
Total Expenses	0	0	1,928,884	1,944,138	1,900,000	1,955,000	55,000	2.9%
FUND BALANCE								
Revenue Total	0	0	2,271,354	1,873,384	1,925,000	2,000,000	75,000	3.9%
Expense Total	0	0	1,928,884	1,944,138	1,900,000	1,955,000	55,000	2.9%
Change in Fund Balance	0	0	342,470	-70,754	25,000	45,000		
Fund Balance Prior Year End				342,470	271,716	296,716		
Fund Balance Year End			342,470	271,716	296,716	341,716		
Fund Balance to Total Expenses			17.8%	14.0%	15.6%	17.5%		

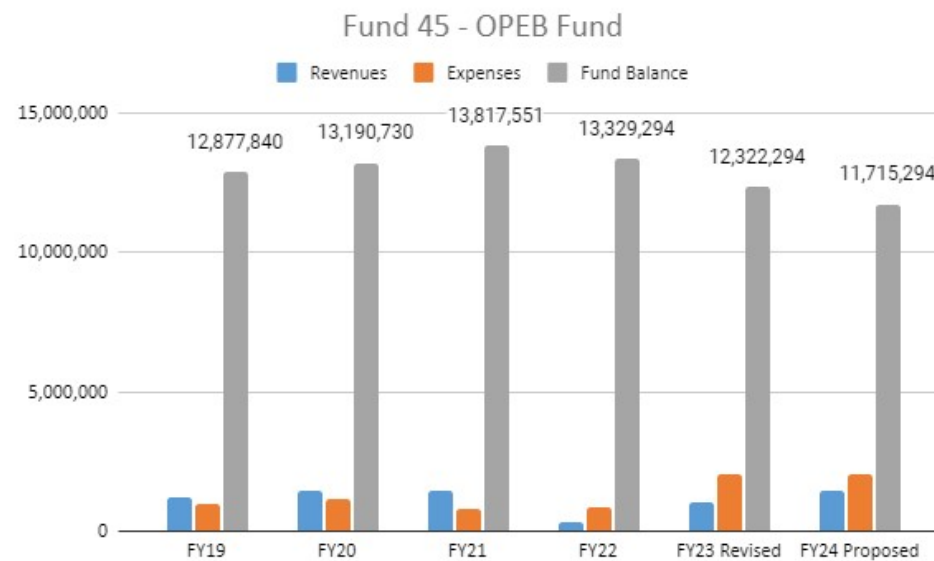
Fund 21 – Self-Insured Dental Insurance



Fund 45 – OPEB Fund

0622-01 North St. Paul-Maplewood Oakdale Fund 45 - OPEB Fund	FY20 Final	FY21 Final	FY22 Final	FY23 Revised	FY24 Original	FY24 vs FY23 Difference % Difference	
REVENUE TOTAL							
Local - Tuition, Fees, and Admissions + Other	312,890	626,821	-488,256	200,000	300,000	100,000	50.0%
Sales and Insurance Recovery	1,134,151	820,700	831,247	850,000	1,150,000	300,000	35.3%
Total Revenue	1,447,040	1,447,520	342,991	1,050,000	1,450,000	400,000	38.1%
EXPENSE TOTAL							
Employee Benefits	1,134,151	820,700	831,247	2,057,000	2,057,000	0	0.0%
Total Expenses	1,134,151	820,700	831,247	2,057,000	2,057,000	0	0.0%
FUND BALANCE							
Revenue Total	1,447,040	1,447,520	342,991	1,050,000	1,450,000	400,000	38.1%
Expense Total	1,134,151	820,700	831,247	2,057,000	2,057,000	0	0.0%
Change in Fund Balance	312,890	626,821	-488,256	-1,007,000	-607,000		
Fund Balance Prior Year End	12,877,840	13,190,730	13,817,551	13,329,294	12,322,294		
Fund Balance Year End	13,190,730	13,817,551	13,329,294	12,322,294	11,715,294		
Fund Balance to Total Expenses	1163.0%	1683.6%	1603.5%	599.0%	569.5%		

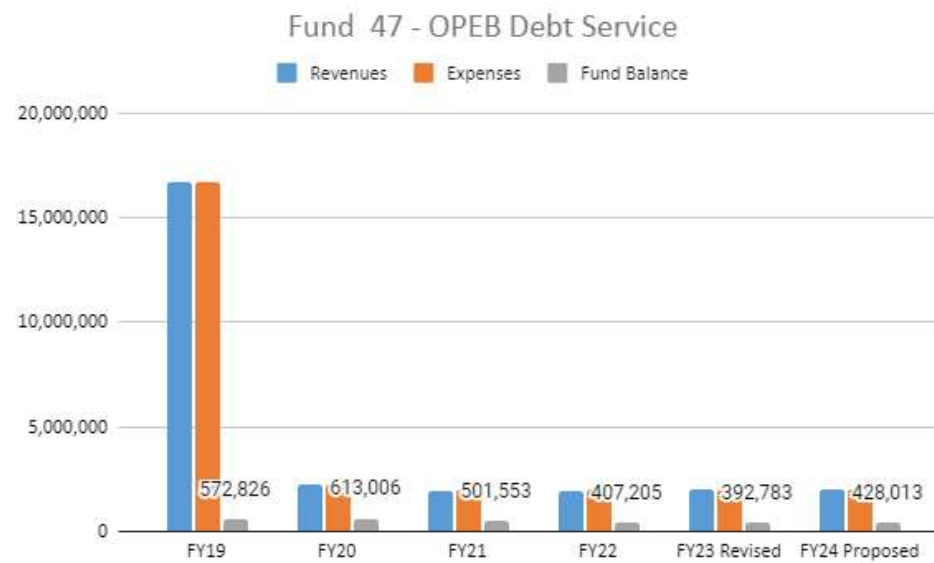
Fund 45 – OPEB Fund



Fund 47 – OPEB Debt Service

0622-01 North St. Paul-Maplewood Oakdale Fund 47 - OPEB Debt Service	FY19 Final	FY20 Final	FY21 Final	FY22 Final	FY23 Revised	FY24 Original	FY24 vs FY23 Difference % Difference	
REVENUE TOTAL								
Local - Property Tax	2,641,373	2,261,106	1,892,054	1,917,253	1,989,353	2,038,045	48,692	2.4%
Local - Tuition, Fees, and Admissions + Other	95,846	23,189	4,302	-3,259	2,000	2,000	0	0.0%
State	41	-46	27	47	0	0	0	
Sales and Insurance Recovery	13,985,000	0	0	0	0	0	0	
Total Revenue	16,722,260	2,284,249	1,896,382	1,914,041	1,991,353	2,040,045	48,692	2.4%
EXPENSE TOTAL								
Debt Service	2,756,584	2,244,070	2,007,835	2,008,390	2,005,775	2,004,815	-960	0.0%
Other Financing	13,945,000	0	0	0	0	0	0	
Total Expenses	16,701,584	2,244,070	2,007,835	2,008,390	2,005,775	2,004,815	-960	0.0%
FUND BALANCE								
Revenue Total	16,722,260	2,284,249	1,896,382	1,914,041	1,991,353	2,040,045	48,692	2.4%
Expense Total	16,701,584	2,244,070	2,007,835	2,008,390	2,005,775	2,004,815	-960	0.0%
Change in Fund Balance	20,676	40,180	-111,453	-94,349	-14,422	35,230		
Fund Balance Prior Year End	552,150	572,826	613,006	501,553	407,205	392,783		
Fund Balance Year End	572,826	613,006	501,553	407,205	392,783	428,013		
Fund Balance to Total Expenses	3.4%	27.3%	25.0%	20.3%	19.6%	21.3%		

Fund 47 – OPEB Debt Service





School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

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Comments / Questions?