



# 2022-2023 ANNUAL BUDGET



# MONTICELLO SCHOOL DISTRICT #882

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

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**BOARD OF EDUCATION & ADMINISTRATION**

**SCHOOL BOARD**

<u>Name</u>	<u>Term Expires</u>
Jeff Hagle, Chair	January 1, 2025
Candace Carda, Vice Chair/Treasurer	January 1, 2023
Melissa Curtis, Secretary/Clerk	January 1, 2023
Jennifer Lewis-Kannegieter, Director	January 1, 2023
Jamie Sieben, Director	January 1, 2025
Kathy Ziebarth, Director	January 1, 2025

**SUPERINTENDENT**

Eric Olson

**DISTRICT OFFICE**

Tina Burkholder, Director of Business Services  
Amy Stahlback, Controller  
Cindy Fasching, Director of Curriculum  
TBD, Director of Technology  
Jeremiah Mack, Director of Community Education  
Gary Revenig, Athletics Director  
Clay Sawatzke, Director of Communications  
Barb Wilson, Director of Human Resources

**BUILDING PRINCIPALS**

<u>Name</u>	<u>School Site</u>
Matt Coalwell & Lori Hanson	Monticello High School / ALP
Jeff Scherber	Monticello Middle School
Shelly Gilmore	Pinewood Elementary
TBD	Little Mountain Elementary
Joe Dockendorf	Eastview Education Center

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SCHOOL DISTRICT GOALS



**Safe and Healthy Culture:** Monticello schools are committed to creating a safe and supportive learning environment with a positive culture fostering a mutual purpose. We believe that relationships built on trust will give students and staff a sense of belonging and ownership while having high expectations for themselves and others.

**Teaching and Learning:** Monticello schools are committed to meeting the needs of all learners through teaching and learning. We believe in educating the whole child by providing a relevant and challenging curriculum that meets their developmental needs. We will support this belief through professional development, continuous high standards, and strategic assessments and instruction.

**Innovation and Leadership:** Monticello Schools are committed to guiding both staff and students to make inclusive decisions with race, gender, ethnicity, ability and experience in mind. We believe that all people can be leaders. In developing leaders, we will foster the ability to understand our own strengths and weaknesses. We strive to support students, families, employees, community members and citizens through exposure and development of innovation, creativity, and equity while being fiscally responsible.

**Collaborative Connections:** Monticello Schools are committed to fostering collaborative relationships with all educational stakeholders: families, staff, students, and community. An emphasis will be placed on school/family relationships, community service, career exploration, leadership opportunities, and apprenticeships, for all ages.

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**BUDGET OVERVIEW**

**PURPOSE OF THE BUDGET**

The purpose of the budget is to provide a financial plan with estimates of proposed expenditures for a given period and purpose, along with the proposed means of financing the plan. To achieve this basic objective, a comprehensive budget system is integrated within the financial accounting system.

The budget reflects the school district's priorities and expectations and is a guide for future activities, both financial and program. The structure and format provided by a well-designed budget promotes sound decision making when allocating resources and prioritizing the importance of school district services.

**KEY OBJECTIVES OF THE BUDGET PROCESS**

- Integrate the budget process so that each program's activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.
- Utilize historical data for budget preparation and related monitoring, assessment and planning decisions.
- Achieve consistent budgeting and reporting.

**SIGNIFICANT STATE STATUTE REQUIREMENTS**

- Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year.
- The school district shall maintain separate accounts to identify general fund expenditures for each school building.
- The budget and supporting data shall be maintained and made available for public review.

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**BUDGET OVERVIEW**

**BUDGET TIMELINE**

<u>Date Due</u>		<u>Procedure</u>
September	Tax Levy	School Board adopts the preliminary property tax levy.
November	Capital Outlay	Principals, with the help from their staff, will submit a priority listing of facility needs. Facility needs shall be defined as improvements and/or major repairs of school sites, building and permanent attached fixtures or equipment. Principals shall submit building renovation requests for the next two years. This will encourage planning and development of a scheduled replacement program. A separate list shall be developed for each year. The principal in each building will compile the master list with priorities.
December	Tax Levy	School Board adopts the final property tax levy.
	Capital Outlay	Principals shall meet with the Superintendent and Director of Business Services to review the building facility needs lists, help with estimates, prioritize, etc. The building facility need lists supplied by the principals at these site reviews will be updated by the Director of Business Services and prioritized on a district-wide basis. Principals should have all their requests ready by these site reviews.
January	Supply Allocations	Allocations shall be sent to each building principal and department administrators from the District Office. Copies of budget worksheets shall be given to each person with an area of responsibility. Principals/department administrators, with the help of their staff, will evaluate their needs and develop their supply budgets.
	Financial Forecast	Revenue and expenditure projections are presented to the School Board.

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

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**BUDGET OVERVIEW**

**BUDGET TIMELINE - CONTINUED**

<u>Date Due</u>		<u>Procedure</u>
January	Capital Outlay	The Director of Business Services will review facility needs. Changes will be made by the Director of Business Services, and the final request shall be reviewed with the Superintendent.
January/ February	Personnel	Principals/department administrators will evaluate their personnel needs and submit addition and deletion lists along with appropriate rationale to the Superintendent, Director of Business Services, and Director of Human Resources for review.
February	Capital Outlay	A preliminary Capital Outlay/Facility budget shall be given to the School Board.
	Supply Allocations	Principals/department administrators shall submit their supply budget to the District Office.
March	Capital Outlay	The School Board approves the final Capital Outlay/Facility budget.
March/April	Personnel	Superintendent, Director of Business Services, and Director of Human Resources finalize staffing ratios and staffing levels for teaching staff and paras.
April/May		The District Office inputs personnel into the budget. Salary projections shall be combined with other material and submitted to the Superintendent for review. A preliminary budget shall be given to the School Board.
June		School Board approves final budget.

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

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**BUDGET ASSUMPTIONS**

**GENERAL FUND**

On February 7, 2022, the School Board approved the 2022-2023 budget assumptions for the General Fund. The assumptions were approved in order to build the 2022-2023 budget with updated information based on student enrollment and any known changes. The revised assumptions are as follows:

- ❑ ECSE – Grade 12 enrollment projection of 4,205 (includes Coop students)
- ❑ ECSE – Grade 12 enrollment budget assumption of 4,107

Projection		Budget	
EC	40	EC	40
K	289	K	288
Gr 1-5	1,470	Gr 1-5	1,463
Gr 6-8	999	Gr 6-8	985
Gr 9-12	<u>1,407</u>	Gr 9-12	<u>1,331</u>
Total	4,205	Total	4,107

- ❑ Legislation approved 2% for General Education Aid in 2022-23
  - No additional changes during the 2022 Legislative session
- ❑ State Special Education estimated under new funding laws and current Cooperative structure
- ❑ Reduced federal funds and Compensatory funds with lower # of families eligible for Free/Reduced meal benefits
- ❑ CARES/ARP funds include ESSER II, III, and Governor's summer programming
- ❑ Staffing changes based on budget alignment plan selected
- ❑ 3 certified retirements each year (General Fund)
- ❑ Salary/benefit increases based on contract settlements and budget parameters set by the School Board
- ❑ Non-salary, non-benefit costs, such as supplies and utilities, are estimated to increase 0 – 8%
- ❑ No short-term borrowing needed for cash flow
- ❑ Total expenditures will end up 0.5% under budget
- ❑ District's unassigned fund balance policy is 8-16% of General Fund's expenditures
  - If below 8%, have to freeze expenditures or can add if have additional program revenue coming in
  - If below 6%, have to reduce expenditures or increase revenues
- ❑ Pay GASB 27 benefits with the Committed Severance fund balance
- ❑ Carryover assigned fund balances on hold and evaluated at the end of the year
- ❑ Utilize Trust for non-certified employee retiree insurance costs
- ❑ 2 year budget alignment plan for 2022-23 & 2023-24



**ISD 882 MONTICELLO  
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**BUDGET SUMMARY**

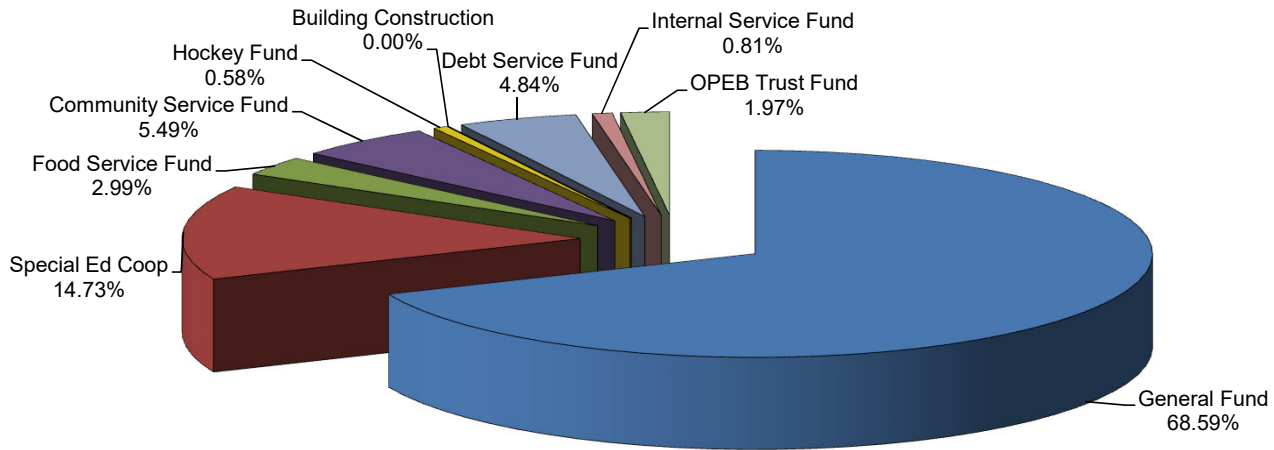
	<b><u>June 30, 2022 Projected Fund Balance</u></b>	<b><u>2022-23 Projected Revenues</u></b>	<b><u>2022-23 Projected Expenditures</u></b>	<b><u>Projected Change in Fund Balance</u></b>	<b><u>June 30, 2023 Projected Fund Balance</u></b>
General Fund - 01					
Unassigned	\$3,164,777	\$45,862,261	\$44,981,755	\$880,506	\$4,045,283
Assigned & Committed	\$822,432	\$22,079	\$168,000	(\$145,921)	\$676,511
Restricted & Reserved	\$2,585,024	\$5,182,244	\$5,389,936	(\$207,692)	\$2,377,332
	<u>\$6,572,233</u>	<u>\$51,066,584</u>	<u>\$50,539,691</u>	<u>\$526,893</u>	<u>\$7,099,126</u>
Special Ed Coop Fund - 12	\$0	\$10,968,244	\$10,968,244	\$0	\$0
Food Service - 02	\$799,314	\$2,224,803	\$2,297,882	(\$73,079)	\$726,235
Community Service Fund - 04					
Restricted	\$110,040	\$23,600	\$25,444	(\$1,844)	\$108,196
Community Ed Reserve	\$140,087	\$1,833,337	\$1,751,977	\$81,360	\$221,447
ECFE Reserve	\$35,800	\$241,661	\$243,985	(\$2,324)	\$33,476
School Readiness Reserve	(\$51,196)	\$1,029,840	\$998,787	\$31,053	(\$20,143)
ABE Reserve	\$387,998	\$962,000	\$911,109	\$50,891	\$438,889
	<u>\$622,729</u>	<u>\$4,090,438</u>	<u>\$3,931,302</u>	<u>\$159,136</u>	<u>\$781,865</u>
Hockey Fund - 09	\$23,760	\$428,700	\$428,700	\$0	\$23,760
Debt Service Fund - 07	\$1,691,093	\$3,604,681	\$3,654,575	(\$49,894)	\$1,641,199
Internal Service Fund - 20	\$285,603	\$604,872	\$591,380	\$13,492	\$299,095
OPEB Trust Fund - 45	\$1,402,584	\$1,465,780	\$1,540,416	(\$74,636)	\$1,327,948
	<u><b>\$11,397,316</b></u>	<u><b>\$74,454,102</b></u>	<u><b>\$73,952,190</b></u>	<u><b>\$501,912</b></u>	<u><b>\$11,899,228</b></u>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**ALL FUNDS - REVENUE SUMMARY**

	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
01 - General Fund	\$47,931,062	\$49,672,957	\$51,562,049	\$51,066,584
12 - Special Ed Coop	\$10,764,920	\$11,093,572	\$10,647,357	\$10,968,244
02 - Food Service Fund	\$1,985,750	\$2,298,218	\$3,065,222	\$2,224,803
04 - Community Service Fund	\$3,630,372	\$3,844,562	\$4,631,509	\$4,090,438
09 - Hockey Fund	\$389,140	\$397,194	\$418,421	\$428,700
06 - Building Construction	\$110,632	\$89,204	\$0	\$0
07 - Debt Service Fund	\$3,745,171	\$4,542,409	\$3,646,098	\$3,604,681
20 - Internal Service Fund	\$517,960	\$575,194	\$572,247	\$604,872
45 - OPEB Trust Fund	\$1,275,276	\$1,381,110	\$1,359,918	\$1,465,780
<b>Total</b>	<b>\$70,350,283</b>	<b>\$73,894,420</b>	<b>\$75,902,821</b>	<b>\$74,454,102</b>

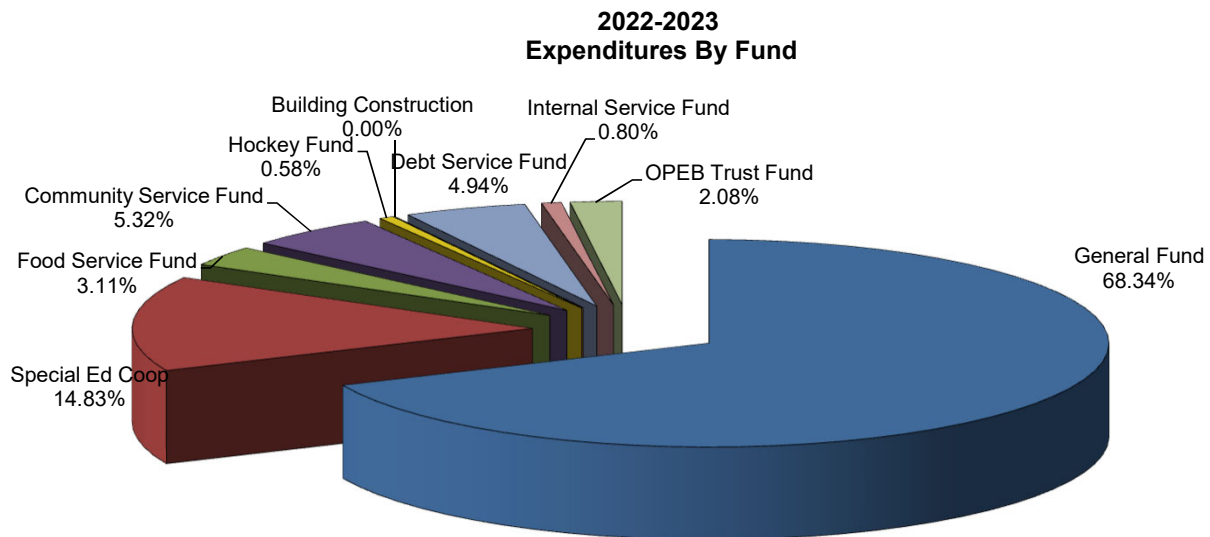
**2022-2023  
Revenues By Fund**



**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**ALL FUNDS - EXPENDITURE SUMMARY**

	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
01 - General Fund	\$45,826,401	\$49,694,352	\$52,583,598	\$50,539,691
12 - Special Ed Coop	\$10,764,920	\$11,093,573	\$10,647,357	\$10,968,244
02 - Food Service Fund	\$1,978,229	\$2,064,104	\$2,643,094	\$2,297,882
04 - Community Service Fund	\$3,688,031	\$3,734,392	\$4,461,351	\$3,931,302
09 - Hockey Fund	\$386,247	\$398,602	\$418,421	\$428,700
06 - Building Construction	\$5,402,607	\$2,296,562	\$0	\$0
07 - Debt Service Fund	\$3,688,253	\$3,635,813	\$3,639,675	\$3,654,575
20 - Internal Service Fund	\$444,482	\$556,781	\$519,700	\$591,380
45 - OPEB Trust Fund	\$1,295,467	\$1,483,614	\$1,369,370	\$1,540,416
<b>Total</b>	<b>\$73,474,636</b>	<b>\$74,957,793</b>	<b>\$76,282,566</b>	<b>\$73,952,190</b>



**ISD 882 MONTICELLO  
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**GENERAL FUND**

**01 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: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures, and legal school district expenditures not specifically designated to be accounted for in any other fund.

The General Fund includes the Special Education Cooperative (fund 12). The Sherburne Northern Wright Special Education Cooperative is a separate entity from the Monticello School District. However, the employees remain employees under Monticello's collective bargaining agreements. This fund is used to account for the employee costs and the reimbursement from the Sherburne Northern Wright Special Education Cooperative to cover the employee costs.

**ISD 882 MONTICELLO  
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**GENERAL FUND 01 - FUND BALANCE SUMMARY**

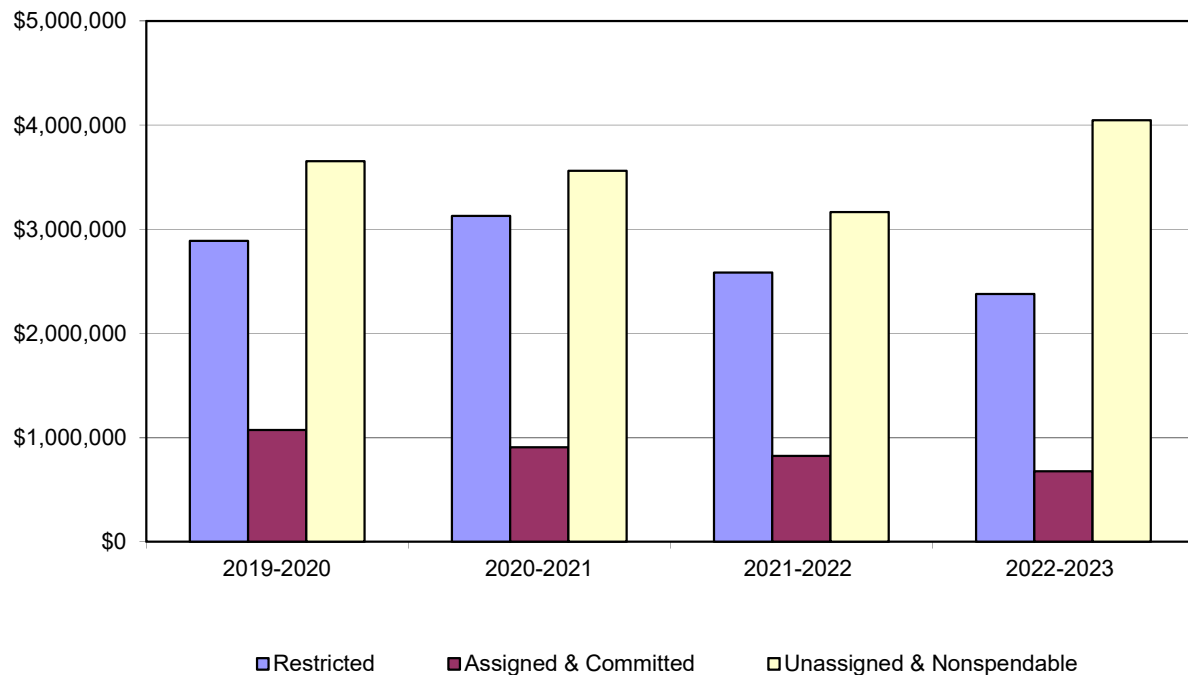
	2019-2020	2020-2021	2021-2022	2022-2023
			Projected	Projected
Fund Balance:				
Restricted	\$2,888,954	\$3,126,590	\$2,585,024	\$2,377,332
Assigned & Committed	\$1,071,592	\$906,432	\$822,432	\$676,511
Unassigned & Nonspendable	\$3,654,632	\$3,560,761	\$3,164,777	\$4,045,283
<b>Total Fund Balance</b>	<b>\$7,615,178</b>	<b>\$7,593,783</b>	<b>\$6,572,233</b>	<b>\$7,099,126</b>

<b>Total General Fund Expenditures</b>	<b>\$45,826,401</b>	<b>\$49,694,352</b>	<b>\$52,583,598</b>	<b>\$50,539,691</b>
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**Unassigned Fund Balance as a %  
of Total Expenditures**

<b>8.0%</b>	<b>7.2%</b>	<b>6.0%</b>	<b>8.0%</b>
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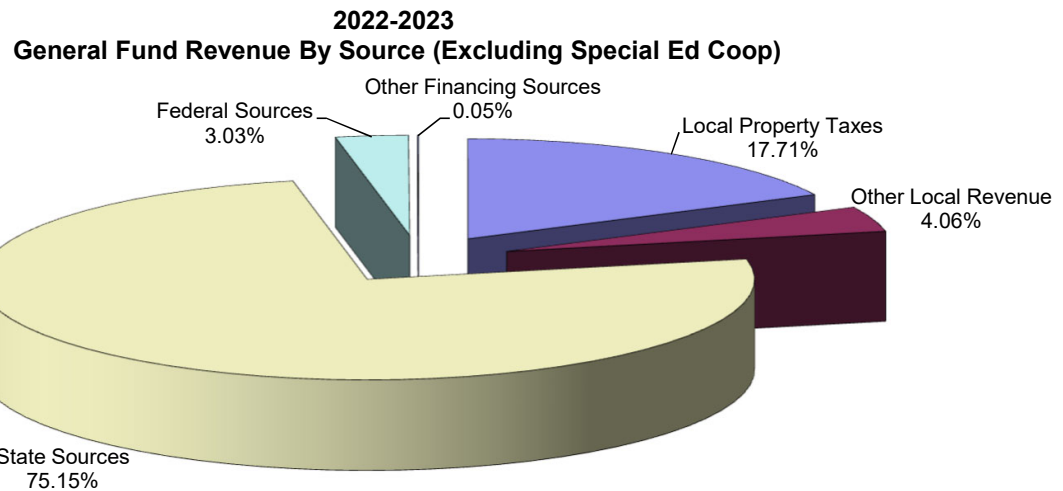
**GENERAL FUND - FUND BALANCE**



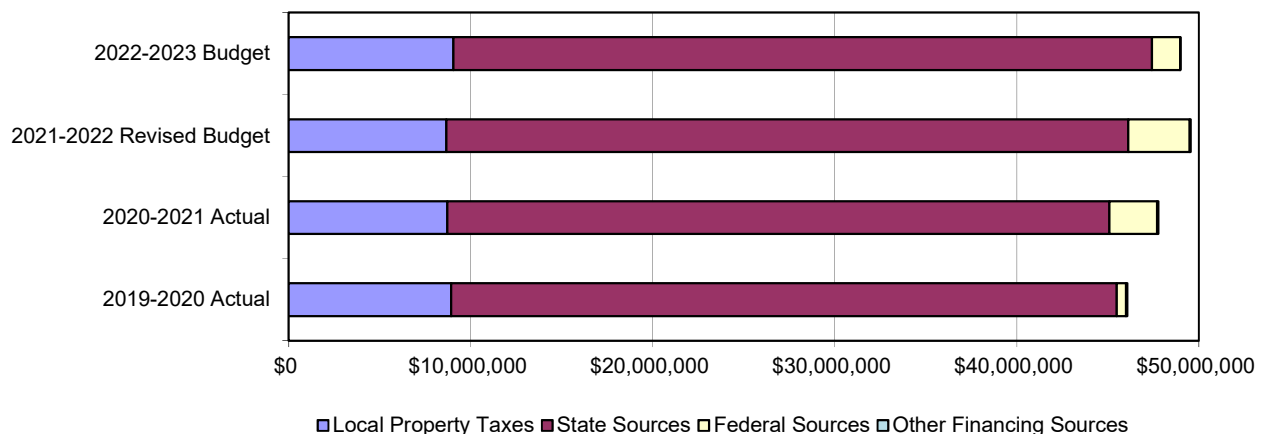
**ISD 882 MONTICELLO  
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**GENERAL FUND 01 - REVENUE SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Local Property Taxes	\$8,929,982	\$8,713,835	\$8,655,874	\$9,043,829	\$387,955	4.48%
Other Local Revenue	\$1,862,485	\$1,899,075	\$2,004,514	\$2,071,357	\$66,843	3.33%
State Sources	\$36,559,698	\$36,365,861	\$37,472,959	\$38,376,804	\$903,845	2.41%
Federal Sources	\$503,212	\$2,632,281	\$3,378,702	\$1,549,594	(\$1,829,108)	-54.14%
Other Financing Source	\$75,685	\$61,905	\$50,000	\$25,000	(\$25,000)	-50.00%
Special Ed Coop	\$10,764,920	\$11,093,572	\$10,647,357	\$10,968,244	\$320,887	3.01%
<b>Total</b>	<b>\$58,695,982</b>	<b>\$60,766,529</b>	<b>\$62,209,406</b>	<b>\$62,034,828</b>	<b>(\$174,578)</b>	<b>-0.28%</b>



**General Fund Revenue - 4 Year Comparison (Excluding Special Ed Coop)**



**ISD 882 MONTICELLO  
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**GENERAL FUND 01**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>General Fund Revenue</b>					
<b>Property Tax &amp; County Revenue</b>					
001	Property Taxes	\$6,426,565	\$6,015,436	\$6,104,307	\$6,424,918
302-001	Property Taxes - Operating Capital	\$392,515	\$361,719	\$420,296	\$451,518
313-001	Property Taxes - Achievement & Integration	\$71,123	\$87,318	\$98,044	\$106,857
797-001	Property Taxes - OPEB	\$824,304	\$844,269	\$732,991	\$930,293
342-001	Property Taxes - Safe Schools	\$170,704	\$169,228	\$167,743	\$154,085
865-001	Property Taxes - Long Term Facility Maint.	\$727,421	\$765,982	\$769,975	\$603,149
830-001	Property Taxes - Career & Technical	\$213,916	\$252,952	\$260,518	\$265,000
004	Tax Increment Finance	\$0	\$137,534	\$30,000	\$20,000
010	County Apportionment	\$59,737	\$59,293	\$60,000	\$73,009
019	Misc County Tax Revenue	\$43,697	\$20,104	\$12,000	\$15,000
<b>Sub-Total Property Tax &amp; County Revenue</b>		<b>\$8,929,982</b>	<b>\$8,713,835.00</b>	<b>\$8,655,874</b>	<b>\$9,043,829</b>
<b>Tuition, Fees &amp; Admissions</b>					
050/049	Fees from Patrons	\$189,821	\$238,891	\$252,350	\$248,950
060/062	Admission	\$114,121	\$72,587	\$153,750	\$145,000
071	Third Party Billing	\$123,302	\$136,767	\$100,000	\$120,000
<b>Sub-Total Tuition, Fees &amp; Admissions</b>		<b>\$427,244</b>	<b>\$448,245</b>	<b>\$506,100</b>	<b>\$513,950</b>
<b>Other Local Revenue</b>					
021	Revenue from Other Districts	\$66,514	\$124,309	\$153,509	\$153,509
024	Revenue from the Coop	\$358,324	\$560,924	\$562,955	\$585,246
092	Interest Revenue	\$83,730	\$3,477	\$7,500	\$10,000
093	Facility Rent	\$55,581	\$64,346	\$65,000	\$65,000
096/099	Donations, Misc Local & Student Activity	\$315,359	\$294,950	\$280,450	\$309,152
096/099	Student Activity - Fund 11	\$555,733	\$402,824	\$429,000	\$434,500
<b>Sub-Total Other Local Revenue</b>		<b>\$1,435,241</b>	<b>\$1,450,830</b>	<b>\$1,498,414</b>	<b>\$1,557,407</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>General Fund Revenue</b>					
<b>State Aids</b>					
201	Endowment Fund Appt	\$186,475	\$176,866	\$172,302	\$172,303
211	General Education Aid	\$29,173,896	\$28,869,451	\$30,082,574	\$31,009,907
302-211	Operating Capital	\$634,799	\$647,512	\$602,936	\$579,162
303-211	Extended Time	\$0	\$76,192	\$178,071	\$196,493
309-211	Basic Skills - Extended Time	\$38,499	\$0	\$0	\$0
316-211	Staff Development	\$591,081	\$592,308	\$461,825	\$307,883
317-211	Basic Skills	\$746,239	\$698,939	\$651,186	\$594,201
330-211	Learning & Development	\$927,693	\$882,810	\$899,413	\$891,471
388-211	Gifted & Talented	\$59,693	\$58,642	\$59,177	\$59,381
212	Literacy Aid	\$237,444	\$237,323	\$237,500	\$227,000
213	Shared Time	\$2,399	\$579	\$1,708	\$2,000
227	Abatement Aid	\$1,762	\$2,404	\$302	\$500
234	Hmstd Mkt Value Credit	\$8,368	\$8,203	\$7,481	\$10,000
258	Mob Hmstd Mkt Value Credit	\$0	\$0	\$0	\$0
320-300	American Indian Education Aid	\$21,721	\$18,979	\$21,790	\$22,148
342-300	Safe School Aid	\$144,455	\$0	\$0	\$0
720-300	Nonpublic Pupil Transport	\$16,522	\$16,050	\$9,765	\$16,000
714-300	Integration Transportation Aid	\$0	\$645	\$500	\$0
313	Achievement & Integration	\$164,326	\$203,339	\$209,878	\$240,483
317	Long Term Facility Maint. Revenue	\$46,705	\$76,206	\$70,507	\$83,061
360	Special Education	\$3,205,214	\$3,496,036	\$3,618,844	\$3,779,811
397	TRA & PERA Special Funding	\$125,301	\$123,423	\$125,000	\$125,000
370	Other State Aid	\$227,106	\$179,954	\$62,200	\$60,000
<b>Sub-Total State Aids</b>		<b>\$36,559,698</b>	<b>\$36,365,861</b>	<b>\$37,472,959</b>	<b>\$38,376,804</b>



**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>General Fund Revenue</b>					
<b>Federal Aids</b>					
150	Federal Aid - Governor's ARP Discretion	\$0	\$28,661	\$95,158	\$0
151	Federal Aid - ESSER 90%	\$0	\$213,628	\$31,206	\$0
152	Federal Aid - ESSER 9.5%	\$0	\$15,219	\$23,044	\$0
153	Federal Aid - GEER	\$20,121	\$397,939	\$372,234	\$0
154	Federal Aid - CRF	\$0	\$1,040,709	\$0	\$0
155	Federal Aid - ESSR II 90%	\$0	\$0	\$439,708	\$0
159	Federal Aid - Homeless	\$0	\$0	\$7,575	\$0
160/161	Federal Aid - ESSR III 90%	\$0	\$0	\$987,521	\$0
163	Federal Aid - Expand Summer Prog	\$0	\$16,800	\$71,232	\$0
169	Federal Aid - ESSR III 5%	\$0	\$0	\$0	\$531,931
170	Federal Aid - Covid Testing	\$0	\$0	\$194,350	\$0
171	Federal Aid - Pandemic Enrollment Loss	\$0	\$0	\$73,983	\$11,974
174	Federal Flow Thru Others	\$0	\$594,345	\$0	\$0
401	Title I	\$280,335	\$141,696	\$218,030	\$188,610
414	Title II Part A	\$100,856	\$75,102	\$77,991	\$65,000
417	Title III Part A	\$18,049	\$20,889	\$17,398	\$15,000
499	JPA Grant	\$18,700	\$6,563	\$5,000	\$5,000
177-499	Tutoring Grant	\$0	\$0	\$175,000	\$0
178-499	Expanding Rigorous Coursework Grant	\$0	\$0	\$0	\$229,824
179-499	Grow your Own Grant	\$0	\$0	\$0	\$101,364
180-499	Minnesota MTSS Grant	\$0	\$0	\$0	\$244,665
619	Special Education	\$8,587	\$33,929	\$80,000	\$100,000
699	E-Rate ECF Grant	\$0	\$0	\$459,272	\$0
863	Title I Part C Migrant	\$56,564	\$46,802	\$50,000	\$56,226
<b>Sub-Total Federal Aids</b>		<b>\$503,212</b>	<b>\$2,632,281</b>	<b>\$3,378,702</b>	<b>\$1,549,594</b>
<b>Other Financing Sources</b>					
619/620	Concession	\$43,432	\$8,374	\$40,000	\$20,000
624	Sale of Equipment	\$4,298	\$1,686	\$10,000	\$5,000
625/629	Insurance Recovery	\$27,955	\$51,845	\$0	\$0
<b>Sub-Total Other Financing Sources</b>		<b>\$75,685</b>	<b>\$61,905</b>	<b>\$50,000</b>	<b>\$25,000</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

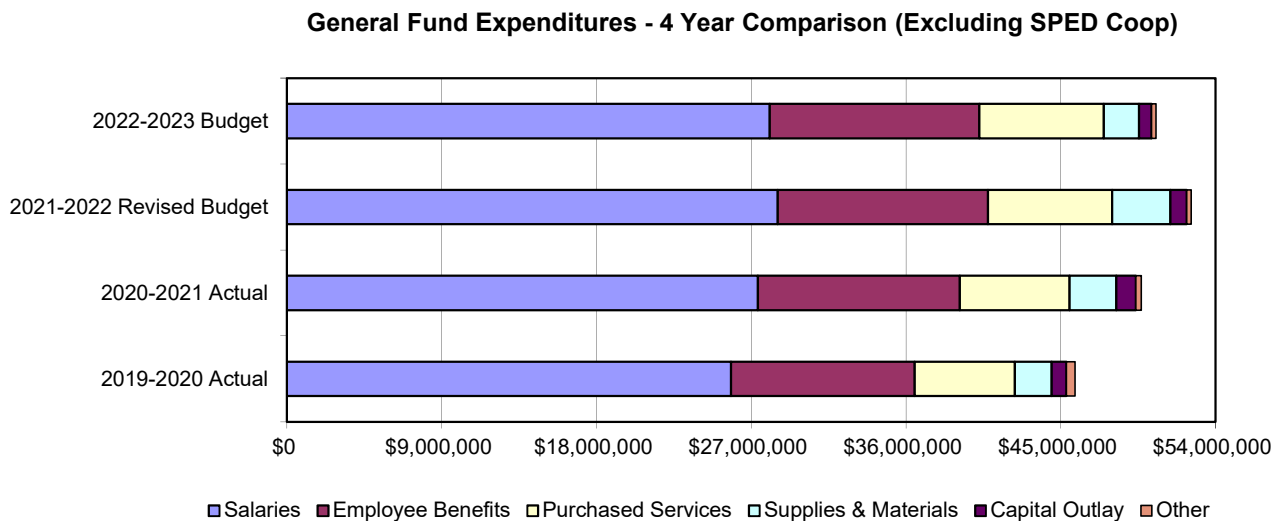
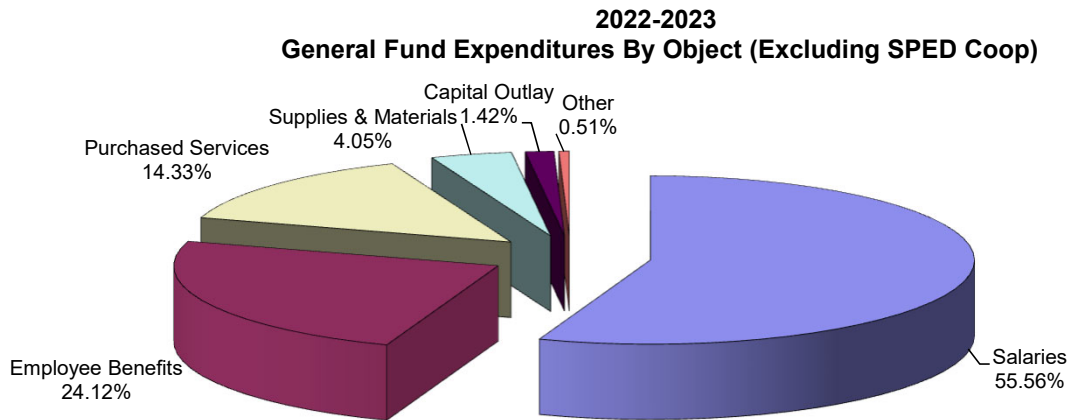
**GENERAL FUND 01**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>General Fund Revenue</b>					
<b>Sherburne/Northern Wright Special Ed Coop</b>					
024	Revenue from Members	\$8,915,119	\$9,092,060	\$9,569,583	\$9,825,907
099	Misc Local Revenue	\$0	\$0	\$0	\$0
397	TRA & PERA Special Funding	\$32,668	\$32,405	\$31,550	\$31,550
419	Special Education	\$1,695,650	\$1,846,308	\$916,224	\$980,787
420	Special Education - Preschool	\$66,379	\$66,653	\$65,000	\$65,000
422	Special Education - IEIC	\$55,104	\$56,146	\$65,000	\$65,000
<b>Sub-Total Special Ed Coop</b>		<b>\$10,764,920</b>	<b>\$11,093,572</b>	<b>\$10,647,357</b>	<b>\$10,968,244</b>
		<b>\$58,695,982</b>	<b>\$60,766,529</b>	<b>\$62,209,406</b>	<b>\$62,034,828</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01 - EXPENDITURE SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Salaries	\$25,823,635	\$27,397,156	\$28,547,694	\$28,079,957	(\$467,737)	-1.64%
Employee Benefits	\$10,692,618	\$11,735,421	\$12,229,244	\$12,191,976	(\$37,268)	-0.30%
Purchased Services	\$5,825,485	\$6,378,754	\$7,216,924	\$7,243,467	\$26,543	0.37%
Supplies & Materials	\$2,136,645	\$2,720,199	\$3,388,738	\$2,048,234	(\$1,340,504)	-39.56%
Capital Outlay	\$853,612	\$1,146,877	\$947,386	\$716,161	(\$231,225)	-24.41%
Other	\$494,406	\$315,945	\$253,612	\$259,896	\$6,284	2.48%
SPED Coop	\$10,764,920	\$11,093,573	\$10,647,357	\$10,968,244	\$320,887	3.01%
<b>Total</b>	<b>\$56,591,321</b>	<b>\$60,787,925</b>	<b>\$63,230,955</b>	<b>\$61,507,935</b>	<b>(\$1,723,020)</b>	<b>-2.72%</b>



**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>General Fund Expenditures</b>					
<b>District Wide Admin</b>					
010	Board of Education	\$70,131	\$73,966	\$66,499	\$63,658
020	Superintendent	\$324,790	\$278,571	\$249,261	\$226,812
030	Instructional Administration	\$48,323	\$152,583	\$161,575	\$205,195
050	Office of the Principal	\$55,116	\$41,086	\$30,085	\$56,393
105	Human Resources	\$280,924	\$338,203	\$394,427	\$383,742
107	Communications	\$0	\$29,504	\$78,691	\$76,941
108	Administrative Technology Services	\$77,708	\$85,740	\$91,766	\$93,343
110	Business Support Services	\$628,044	\$640,903	\$663,905	\$641,271
150	Legal Services	\$31,036	\$29,426	\$25,000	\$25,000
199	School Elections	\$102	\$7,782	\$18,000	\$3,000
<b>Sub-Total District Wide Admin</b>		<b>\$1,516,174</b>	<b>\$1,677,764</b>	<b>\$1,779,209</b>	<b>\$1,775,355</b>
<b>Instruction - Other</b>					
203	Elementary Education	\$382,458	\$827,713	\$725,675	\$663,222
204	Title II - Teacher Training	\$100,856	\$75,102	\$77,989	\$65,000
205	Title III - English Language Learners	\$18,049	\$28,953	\$16,508	\$15,000
211	Secondary Education	\$602,934	\$601,730	\$609,900	\$525,802
216	Title I	\$431	\$61	\$11,619	\$9,117
216-863	Title I Part C Migrant	\$56,564	\$46,802	\$54,645	\$56,226
218	Gifted & Talented	\$8,426	\$7,053	\$6,746	\$5,000
219	Limited English Proficiency	\$197,853	\$12,838	\$72,775	\$14,459
280	Other Instructional Programs	\$12,000	\$2,335	\$16,000	\$20,000
292	Scoreboard Advertising	\$87,512	\$112,724	\$92,490	\$92,490
294	Baseball Lease	\$0	\$13,663	\$13,663	\$51,075
399	Career & Technical Programs	\$467,273	\$613,842	\$618,016	\$514,626
<b>Sub-Total Instruction - Other</b>		<b>\$1,934,356</b>	<b>\$2,342,816</b>	<b>\$2,316,026</b>	<b>\$2,032,017</b>
<b>Special Education</b>					
400	General Special Education	\$116,933	\$138,339	\$63,218	\$36,595
404	Physically Impaired	\$57,693	\$61,086	\$65,000	\$65,000
405	Deaf/Hard of Hearing	\$0	\$0	\$4,389	\$0
420	Special Education Support	\$5,287	\$35,248	\$34,680	\$34,680
998	Tuition - Other Districts	\$74,375	\$77,822	\$80,000	\$102,500
<b>Sub-Total Special Education</b>		<b>\$254,288</b>	<b>\$312,495</b>	<b>\$247,287</b>	<b>\$238,775</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>General Fund Expenditures</b>					
<b>Instructional &amp; Pupil Support</b>					
605	General Instructional Support	\$3,569	\$6,208	\$0	\$194,858
610	Curriculum Development	\$15,400	\$16,159	\$15,000	\$81,357
620	Library Media Center	\$25,153	\$12,208	\$0	\$0
630	Instruction Related Technology	\$1,303,389	\$1,830,551	\$2,294,433	\$1,349,703
640	Staff Development	\$146,663	\$200,815	\$159,860	\$111,476
710	Secondary Guidance Service	\$0	\$47,687	\$56,944	\$30,340
712	Elementary Guidance Service	\$0	\$45,170	\$56,944	\$30,340
715	School Security	\$0	\$88,703	\$106,801	\$87,528
720	Health Services	\$10,707	\$98,222	\$156,034	\$6,200
740-313	Social Work Services	\$0	\$0	\$0	\$60,681
740-180	Social Work Services - MTSS	\$0	\$0	\$0	\$133,828
790	Other Pupil Support	\$180,229	\$194,394	\$69,609	\$43,482
<b>Sub-Total Instructional &amp; Pupil Support</b>		<b>\$1,685,110</b>	<b>\$2,540,117</b>	<b>\$2,915,625</b>	<b>\$2,129,793</b>
<b>Transportation</b>					
713	Transportation Open Enrollment	\$0	\$55,651	\$0	\$0
714	Transportation to Multi-District Integra	\$577	\$0	\$0	\$0
715	Transportation Foster Care	\$0	\$61,675	\$0	\$0
718	Student Transportation Safety	\$129	\$65	\$820	\$1,100
720	Regular Transportation	\$950,261	\$1,408,103	\$1,127,772	\$1,223,634
721/150	Summer Transportation	\$0	\$28,660	\$69,898	\$25,000
723	Special Ed Transportation	\$1,731,421	\$1,222,572	\$1,546,108	\$1,570,889
725	Between Schools Instructional	\$28,642	\$58,130	\$50,000	\$60,000
728	Special Transportation	\$85,927	\$24,813	\$50,000	\$40,000
733	Non-Authorized	\$32,647	\$65,229	\$83,450	\$84,550
<b>Sub-Total Transportation</b>		<b>\$2,829,604</b>	<b>\$2,924,898</b>	<b>\$2,928,048</b>	<b>\$3,005,173</b>
<b>Operation &amp; Maintenance of Plant</b>					
810/812	Operations - Maint & Grounds	\$52,511	\$352,285	\$45,000	\$45,000
865	Long-Term Facility Maintenance	\$97,535	\$248,384	\$281,480	\$256,426
<b>Sub-Total Ops &amp; Maint of Plant</b>		<b>\$150,046</b>	<b>\$600,669</b>	<b>\$326,480</b>	<b>\$301,426</b>
<b>Other</b>					
FD11	District-Wide Activity Accounts	\$52,696	\$21,828	\$55,850	\$42,500
584	School Readiness Plus	\$0	\$114,332	\$0	\$0
940	Property & Liability Insurance	\$203,035	\$300,036	\$312,495	\$375,905
950	Permanent Trans. To	\$235,577	\$54,702	\$0	\$0
<b>Sub-Total Other</b>		<b>\$491,308</b>	<b>\$490,898</b>	<b>\$368,345</b>	<b>\$418,405</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>General Fund Expenditures</b>					
<b>Monticello High School</b>					
050	Office of the Principal	\$180,590	\$272,827	\$234,030	\$196,426
211	Secondary Education	\$643,700	\$814,442	\$927,592	\$836,961
212	Visual Art	\$214,731	\$185,729	\$219,126	\$228,870
219	Limited English Proficiency	\$69,965	\$100,661	\$109,384	\$203,500
220/221	English/Reading	\$676,759	\$705,026	\$799,222	\$794,610
230	Foreign Language	\$324,608	\$253,768	\$241,925	\$252,743
240/242	Health/Physical Education	\$469,850	\$475,997	\$437,723	\$451,191
249	Driver's Education	\$1,356	\$1,163	\$0	\$0
250	Family Life Science	(\$822)	\$0	\$0	\$0
256	Mathematics	\$824,209	\$810,846	\$822,253	\$841,499
258	Music - Band	\$116,939	\$110,452	\$66,396	\$69,741
259	Music - Vocal	\$87,688	\$93,691	\$107,910	\$108,291
260	Natural Science	\$919,005	\$832,614	\$760,658	\$783,806
268	Music - Orchestra	\$36,420	\$628	\$1,000	\$9,270
270	Social Studies	\$766,300	\$822,626	\$892,408	\$898,144
271	Remedial Reading	\$0	\$29,151	\$31,701	\$32,545
272	Remedial Math	\$0	\$18,356	\$20,485	\$21,041
273	Remedial Other	\$0	\$124,435	\$125,689	\$128,998
274	Study Skills Improvement	\$0	\$91,957	\$83,559	\$0
291-298	Activities/Athletics	\$1,109,526	\$1,193,898	\$1,351,931	\$1,242,147
331	Family Life Science	\$216,354	\$228,986	\$246,074	\$243,809
341	Business	\$172,122	\$176,476	\$186,343	\$192,250
361	Industrial Education	\$151,758	\$142,564	\$211,828	\$220,898
399	Career and Technical - General	\$0	\$0	\$0	\$126,785
400	General Special Education	\$20,777	\$21,368	\$30,514	\$21,277
401	Speech/Language Impaired	\$32,661	\$34,808	\$36,976	\$38,461
402	DCD - Mild/Moderate	\$139,679	\$145,072	\$149,745	\$161,301
404	Physically Impaired	\$52,673	\$53,320	\$56,171	\$100
407	Specific Learning Disability	\$338,265	\$347,774	\$473,663	\$525,965
408	Emotional Behavior Disorders	\$314,554	\$279,709	\$300,175	\$200,845
410	Other Health Disabilities	\$265,913	\$272,604	\$177,601	\$185,725
411	Autistic Spectrum Disorders	\$258,534	\$188,978	\$201,103	\$205,076
414	Traumatic Brain Injury	\$54,816	\$55,211	\$57,396	\$59,088
430	Homebound	\$0	\$0	\$200	\$622

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01**

		<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Monticello High School (Continued)</b>					
605	General Instructional Support	\$168,621	\$162,565	\$233,194	\$321,043
620	Library/Media Center	\$57,539	\$57,485	\$9,206	\$6,150
630	Instruction Related Technology	\$98,009	\$106,587	\$71,498	\$96,708
640	Staff Development	\$102,358	\$111,958	\$103,400	\$85,400
710	Secondary Guidance Service	\$270,771	\$349,645	\$324,762	\$309,396
715	School Security	\$0	\$47,872	\$0	\$0
720	Health Services	\$85,719	\$96,152	\$96,464	\$150,571
740	Social Work Services	\$0	\$0	\$0	\$111,528
790	Other Pupil Support	\$89,837	\$0	\$345	\$1,000
810/812	Operations - Maint & Grounds	\$982,571	\$1,064,572	\$1,122,575	\$1,146,636
850	Operations - Capital	\$132,430	\$155,557	\$4,800	\$0
865	Long-Term Facility Maintenance	\$3,529	\$16,778	\$256,050	\$157,809
FD11	Self-Sustaining Activities	\$410,275	\$309,952	\$419,550	\$391,990
070	Prairie House	\$67,033	\$68,743	\$61,145	\$73,149
610	ALP	\$398,855	\$336,586	\$416,420	\$370,114
<b>Sub-Total Monticello High School</b>		<b>\$11,326,477</b>	<b>\$11,769,589</b>	<b>\$12,480,190</b>	<b>\$12,503,479</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01**

		<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>2022-2023</b>
				<b>Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Monticello Middle School</b>					
050	Office of the Principal	\$198,703	\$207,515	\$213,493	\$213,941
203	Elementary Education (6th Gr)	\$1,363,599	\$1,221,552	\$1,339,154	\$1,088,672
211	Secondary Education (7th & 8th Gr)	\$497,413	\$496,682	\$532,586	\$429,409
212	Visual Art	\$89,822	\$95,121	\$101,487	\$101,186
216	Title I	\$83,085	\$0	\$0	\$0
219	Limited English Proficiency	\$59,918	\$17,038	\$36,182	\$57,492
220/221	English/Reading	\$355,591	\$299,073	\$311,337	\$320,414
230	Foreign Language	\$0	\$523	\$552	\$325
240/242	Health/Physical Education	\$520,275	\$346,254	\$320,861	\$332,378
250	Family Life Science	\$68,472	\$84,421	\$74,735	\$59,989
253/254	STEM	\$477	\$303	\$6,726	\$67,137
255	Industrial Education	\$67,486	\$77,804	\$91,087	\$97,566
256	Mathematics	\$362,325	\$384,250	\$400,087	\$416,534
258	Music - Band	\$190,127	\$169,777	\$179,216	\$72,044
259	Music - Vocal	\$87,576	\$95,078	\$104,820	\$103,671
260	Natural Science	\$470,641	\$488,163	\$385,826	\$414,098
268	Music - Orchestra	\$108,843	\$110,846	\$114,741	\$118,758
270	Social Studies	\$404,276	\$422,366	\$422,440	\$382,741
271	Remedial Reading	\$0	\$152,455	\$163,764	\$167,175
272	Remedial Math	\$0	\$87,263	\$91,580	\$98,377
291-298	Activities/Athletics	\$116,745	\$112,650	\$136,773	\$56,383
400	General Special Education	\$16,637	\$17,816	\$27,574	\$19,702
401	Speech/Language Impaired	\$25,885	\$28,941	\$81,783	\$44,938
402	DCD - Mild/Moderate	\$95,405	\$88,948	\$108,746	\$125,976
404	Physically Impaired	\$53,257	\$63,007	\$57,807	\$61,423
406	Visually Impaired	\$0	\$36,170	\$48,341	\$22,541
407	Specific Learning Disability	\$286,150	\$283,438	\$290,932	\$301,543
408	Emotional Behavior Disorders	\$382,203	\$379,984	\$377,000	\$302,118
410	Other Health Disabilities	\$295,844	\$286,254	\$294,327	\$327,935
411	Autistic Spectrum Disorders	\$245,979	\$252,850	\$263,142	\$230,542
420	Special Education Support	\$0	\$0	\$628	\$500
430	Homebound	\$1,847	\$0	\$2,153	\$572
605	General Instructional Support	\$167,680	\$176,004	\$148,654	\$147,809
620	Library/Media Center	\$208,705	\$215,027	\$241,999	\$225,761
640	Staff Development	\$94,856	\$76,246	\$92,000	\$74,000
710	Secondary Guidance Service	\$160,754	\$142,143	\$199,058	\$140,841
712	Elementary Guidance Service	\$39,433	\$190,181	\$159,192	\$330,029



**ISD 882 MONTICELLO  
2022-2023 BUDGET**

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**GENERAL FUND 01**

		<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>General Fund Expenditures</b>					
<b>Monticello Middle School (Continued)</b>					
720	Health Services	\$85,548	\$91,716	\$104,738	\$107,137
790	Other Pupil Support	\$0	\$0	\$0	\$1,000
810/812	Operations - Maint & Grounds	\$1,154,079	\$1,024,282	\$1,104,888	\$1,151,099
850	Operations - Capital	\$106,055	\$88,113	\$98,075	\$85,509
865	Long-Term Facility Maintenance	\$2,918	\$50,294	\$343,377	\$334,350
FD11	Self-Sustaining Activities	\$74,928	\$33,417	\$31,500	\$15,500
<b>Sub-Total Monticello Middle School</b>		<b>\$8,543,537</b>	<b>\$8,393,965</b>	<b>\$9,103,361</b>	<b>\$8,649,115</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01**

		<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>2022-2023 Budget</b>
<b>General Fund Expenditures</b>					
<b>Pinewood Elementary</b>					
050	Office of the Principal	\$186,895	\$191,513	\$198,655	\$170,623
203	Elementary Education	\$4,038,465	\$4,099,601	\$4,079,478	\$4,022,401
212	Visual Art	\$82,418	\$53,175	\$95,002	\$100,646
216	Title I	\$192,209	\$90,684	\$186,664	\$164,950
218	Gifted & Talented	\$91,231	\$96,800	\$99,776	\$102,319
219	Limited English Proficiency	\$52	\$88,269	\$99,594	\$141,197
220/221	English/Reading	\$49	\$26	\$150	\$200
240/242	Health/Physical Education	\$218,225	\$222,828	\$231,512	\$239,460
259	Music - Vocal	\$996	\$1,098	\$750	\$800
260	Natural Science	\$0	\$494	\$500	\$233
271	Remedial Reading	\$0	\$127,620	\$127,597	\$130,201
272	Remedial Math	\$0	\$12,559	\$9,228	\$9,701
274	Study Skills Improvement	\$0	\$0	\$200	\$200
400	General Special Education	\$76,551	\$85,087	\$92,967	\$89,192
401	Speech/Language Impaired	\$128,236	\$105,312	\$126,555	\$136,038
402	DCD - Mild/Moderate	\$11,168	\$0	\$0	\$0
407	Specific Learning Disability	\$241,277	\$242,876	\$311,476	\$301,535
408	Emotional Behavior Disorders	\$520,932	\$429,685	\$378,157	\$564,413
410	Other Health Disabilities	\$183,525	\$234,392	\$231,590	\$199,636
411	Autistic Spectrum Disorders	\$258,209	\$281,222	\$256,156	\$272,664
412	Developmentally Delayed	\$32,911	\$35,247	\$37,561	\$39,659
416	Severely Multiply Impaired	\$35,663	\$27,759	\$30,000	\$30,000
420	Special Education Support	\$346	\$345	\$1,500	\$1,500
430	Homebound	\$0	\$0	\$0	\$572
605	General Instructional Support	\$129,605	\$140,793	\$145,002	\$144,908
620	Library/Media Center	\$112,673	\$123,318	\$119,475	\$65,649
640	Staff Development	\$83,576	\$83,720	\$75,200	\$57,200
712	Elementary Guidance Service	\$72,861	\$80,269	\$86,969	\$101,982
720	Health Services	\$129,119	\$138,965	\$136,966	\$140,230
790	Other Pupil Support	\$0	\$0	\$0	\$1,000
810/812	Operations - Maint & Grounds	\$838,750	\$692,076	\$671,977	\$708,944
850	Operations - Capital	\$35,100	\$16,289	\$7,810	\$131,321
865	Long-Term Facility Maintenance	\$9,025	\$35,429	\$285,123	\$32,660
FD11	Self-Sustaining Activities	\$21,330	\$17,182	\$16,500	\$31,000
<b>Sub-Total Pinewood Elementary</b>		<b>\$7,731,397</b>	<b>\$7,754,633</b>	<b>\$8,140,090</b>	<b>\$8,133,034</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>General Fund Expenditures</b>					
<b>Little Mountain Elementary</b>					
050	Office of the Principal	\$177,935	\$222,540	\$186,736	\$174,763
203	Elementary Education	\$3,471,566	\$3,330,933	\$3,293,518	\$3,134,408
212	Visual Art	\$56,497	\$58,572	\$62,072	\$64,105
216	Title I	\$183,644	\$96,588	\$271,108	\$101,757
218	Gifted & Talented	\$62,011	(\$3)	\$209	\$72,986
219	Limited English Proficiency	\$212	\$117,409	\$126,575	\$165,164
220/221	English/Reading	\$105	\$86	\$125	\$125
240/242	Health/Physical Education	\$153,303	\$223,188	\$234,867	\$240,280
259	Music - Vocal	\$202	\$120	\$325	\$325
260	Natural Science	\$0	\$280	\$150	\$150
271	Remedial Reading	\$0	\$144,244	\$145,649	\$149,119
272	Remedial Math	\$0	\$25,980	\$31,760	\$31,992
274	Study Skills Improvement	\$0	\$10,973	\$17,590	\$0
400	General Special Education	\$16,586	\$32,199	\$28,410	\$23,400
401	Speech/Language Impaired	\$69,549	\$70,757	\$72,916	\$81,693
402	DCD - Mild/Moderate	\$64,452	\$67,139	\$70,814	\$74,990
407	Specific Learning Disability	\$95,620	\$103,555	\$151,933	\$157,727
408	Emotional Behavior Disorders	\$171,031	\$236,228	\$233,809	\$243,207
410	Other Health Disabilities	\$75,526	\$85,130	\$115,239	\$114,110
411	Autistic Spectrum Disorders	\$159,315	\$170,879	\$179,155	\$189,707
412	Developmentally Delayed	\$145,130	\$147,276	\$178,377	\$183,531
420	Special Education Support	\$1,270	\$0	\$0	\$0
430	Homebound	\$0	\$0	\$200	\$672
620	Library/Media Center	\$3,461	\$1,565	\$31,034	\$1,900
640	Staff Development	\$71,566	\$63,638	\$70,930	\$52,930
712	Elementary Guidance Service	\$0	\$113,628	\$119,433	\$121,950
720	Health Services	\$87,535	\$103,248	\$108,670	\$112,073
790	Other Pupil Support	\$0	\$0	\$0	\$1,000
810/812	Operations - Maint & Grounds	\$470,360	\$474,251	\$534,142	\$546,404
850	Operations - Capital	\$0	\$48,998	\$31,775	\$20,000
865	Long-Term Facility Maintenance	\$0	\$2,284	\$113,885	\$123,930
FD11	Self-Sustaining Activities	\$15,634	\$13,865	\$3,500	\$12,000
<b>Sub-Total Little Mountain Elementary</b>		<b>\$5,552,510</b>	<b>\$5,965,550</b>	<b>\$6,414,906</b>	<b>\$6,196,398</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>General Fund Expenditures</b>					
<b>Eastview Education Center</b>					
050	Office of the Principal	\$256,257	\$262,929	\$268,448	\$270,351
201	Kindergarten	\$1,425,454	\$1,458,323	\$1,271,280	\$1,311,633
203	Elementary Education	\$84,079	\$1,929	\$0	\$2,000
216	Title I	\$50,145	\$53,920	\$32,305	\$0
220/221	English/Reading	\$58,571	\$0	\$300	\$100
240/242	Health/Physical Education	\$80,165	\$78,096	\$85,009	\$92,853
253/254	STEM	\$123,766	\$120,573	\$68,573	\$70,808
259	Music - Vocal	\$60,141	\$63,797	\$102,627	\$103,279
271	Remedial Reading	\$0	(\$200)	\$0	\$0
273	Remedial Other	\$0	\$0	\$42,890	\$0
275	Kindergarten Indiv Instruction	\$0	\$70,044	\$53,705	\$42,249
400	General Special Education	\$9,419	\$14,546	\$33,960	\$18,001
401	Speech/Language Impaired	\$101,127	\$143,449	\$244,171	\$242,168
402	DCD - Mild/Moderate	\$17,612	\$19,136	\$19,734	\$20,537
405	Deaf/Hard of Hearing	\$17,859	\$12,645	\$7,341	\$7,486
408	Emotional Behavior Disorders	\$131,193	\$129,902	\$127,262	\$116,493
412	Developmentally Delayed	\$840,735	\$935,230	\$1,094,753	\$1,035,380
416	Severely Multiply Impaired	\$11,135	\$11,909	\$7,341	\$7,486
620	Library/Media Center	\$2,636	\$424	\$2,018	\$1,500
640	Staff Development	\$40,873	\$37,153	\$34,300	\$16,300
712	Elementary Guidance Service	\$0	\$64,437	\$66,937	\$72,741
720	Health Services	\$59,863	\$46,482	\$49,408	\$76,922
790	Other Pupil Support	\$0	\$0	\$0	\$1,000
810/812	Operations - Maint & Grounds	\$415,457	\$413,436	\$435,769	\$435,130
850	Operations - Capital	\$0	\$5,547	\$7,350	\$3,350
865	Long-Term Facility Maintenance	\$0	\$192,815	\$54,303	\$21,406
FD11	Self-Sustaining Activities	\$25,107	\$7,557	\$5,000	\$7,798
<b>Sub-Total Eastview Education Center</b>		<b>\$3,811,594</b>	<b>\$4,144,079</b>	<b>\$4,114,784</b>	<b>\$3,976,971</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**GENERAL FUND 01**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>General Fund Expenditures</b>					
<b>Nature-based School</b>					
201	Kindergarten	\$0	\$60,328	\$156,882	\$98,185
203	Elementary Education	\$0	\$651,730	\$749,118	\$499,772
216	Title I	\$0	\$0	\$13,675	\$46,239
400	General Special Education	\$0	\$50	\$868	\$655
420	Special Education Support	\$0	\$0	\$0	\$732
640	Staff Development	\$0	\$0	\$6,000	\$0
720	Health Services	\$0	\$0	\$46,697	\$67,895
810/812	Operations - Maint & Grounds	\$0	\$64,771	\$89,551	\$90,998
850	Operations - Capital	\$0	\$0	\$62,000	\$0
FD11	Self-Sustaining Activities	\$0	\$0	\$0	\$7,630
<b>Sub-Total Nature-based School</b>		<b>\$0</b>	<b>\$776,879</b>	<b>\$1,124,791</b>	<b>\$812,106</b>
<b>Online School</b>					
203	Elementary Education	\$0	\$0	\$156,774	\$157,445
211	Secondary Education	\$0	\$0	\$167,682	\$210,199
<b>Sub-Total Online School</b>		<b>\$0</b>	<b>\$0</b>	<b>\$324,456</b>	<b>\$367,644</b>
<b>Sherburne/Northern Wright Special Ed Coop</b>					
380	Work Experience	\$348,822	\$354,951	\$177,832	\$180,514
400	General Special Education	\$8,561,029	\$8,732,012	\$9,391,751	\$9,645,393
401	Speech/Language Impaired	\$0	\$47	\$0	\$0
404	Physically Impaired	\$15	\$2,075	\$0	\$0
405	Deaf-Hard of Hearing	\$0	\$241	\$0	\$0
406	Visually Impaired	\$0	\$91	\$0	\$0
408	Emotional Behavior Disorders	\$53	\$6	\$0	\$0
411	Autistic Spectrum Disorders	\$1,925	\$0	\$0	\$0
412	Developmentally Delayed	\$241,843	\$245,251	\$130,000	\$130,000
420	Special Education Support	\$1,611,233	\$1,758,899	\$947,774	\$1,012,337
<b>Sub-Total Special Ed Coop</b>		<b>\$10,764,920</b>	<b>\$11,093,573</b>	<b>\$10,647,357</b>	<b>\$10,968,244</b>
<b>Total General Fund Expenditures</b>		<b>\$56,591,321</b>	<b>\$60,787,925</b>	<b>\$63,230,955</b>	<b>\$61,507,935</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

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**SPECIAL REVENUE FUNDS**

**02 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. All expenditures relating to meal preparation must be recorded in the Food Service Fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service, and kitchen custodial service.

**04 Community Service Fund**

The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of five components, each with its own fund balance: Community Education, Community Education - General, Early Childhood Family Education (ECFE), School Readiness, and Adult Basic Education.

The focus of Community Education is enrichment programs for any age level that are not part of the K-12 education program. This section may also be used for K-12 summer school enrichment activities which although educational in nature, are not for credit and are not required for graduation. Community Service – General includes other community programs such as Preschool Screening, Child Care, and Nonpublic Pupil Aid programs.

Early Childhood Family Education activities are to improve parenting skills of new expectant parents, and to provide learning experiences for parents and children.

School Readiness includes activities based on the needs of children identified through a screening process. These activities include social services, a development and learning plan, health referral services, a nutrition component, and parental involvement.

The Adult Basic Education restricted fund balance includes all activities in the Adult Basic Education.

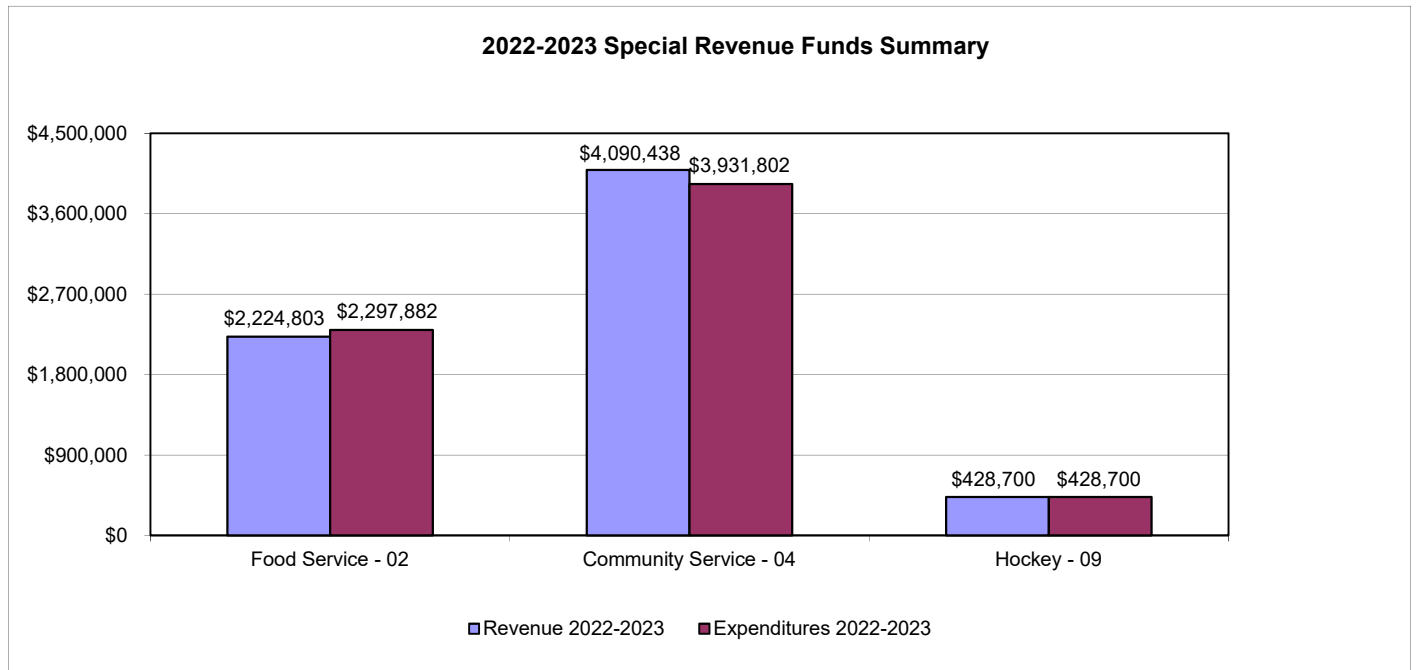
**09 Hockey Fund**

This fund is used to account for the revenue and expenditures of the ice arena. The operation of the ice arena is based on agreements made with the Monticello Youth Hockey Association.

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**SPECIAL REVENUE FUNDS - SUMMARY**

	<b>Fund Balance 6/30/21</b>	<b>Revenue 2021-2022</b>	<b>Expenditures 2021-2022</b>	<b>Fund Balance 6/30/22</b>	<b>Revenue 2022-2023</b>	<b>Expenditures 2022-2023</b>	<b>Fund Balance 6/30/23</b>
		Unaudited	Unaudited		Budget	Budget	
Food Service - 02	\$377,186	\$3,065,222	\$2,643,094	\$799,314	\$2,224,803	\$2,297,882	\$726,235
Community Service - 04	\$452,571	\$4,631,509	\$4,461,351	\$622,729	\$4,090,438	\$3,931,802	\$781,365
Hockey - 09	\$23,760	\$418,421	\$418,421	\$23,760	\$428,700	\$428,700	\$23,760
<b>Total</b>	<b>\$853,517</b>	<b>\$8,115,152</b>	<b>\$7,522,866</b>	<b>\$1,445,803</b>	<b>\$6,743,941</b>	<b>\$6,658,384</b>	<b>\$1,531,360</b>

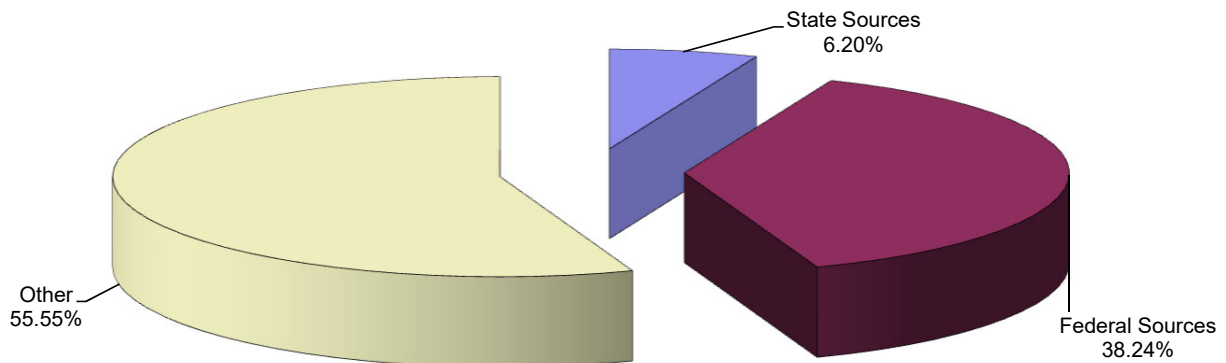


**ISD 882 MONTICELLO  
2022-2023 BUDGET**

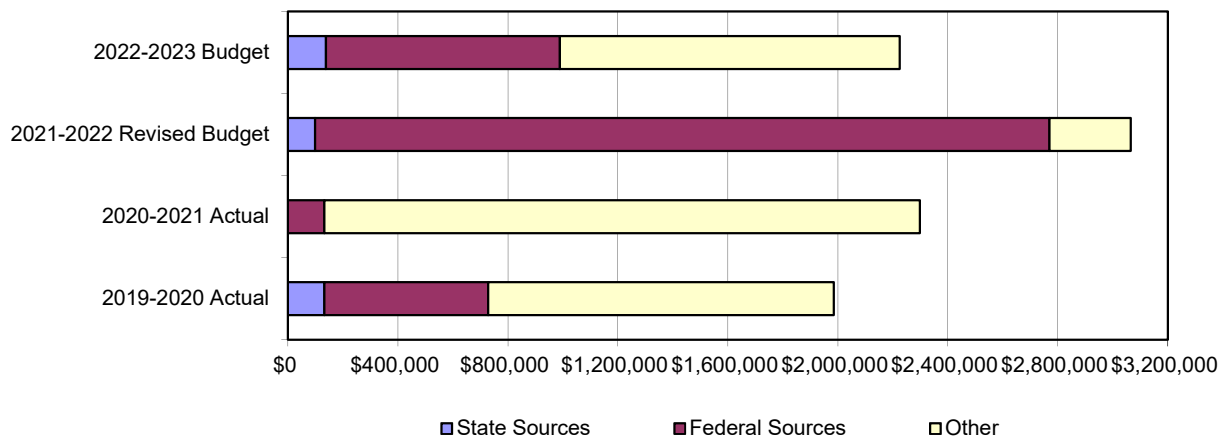
**FOOD SERVICE FUND 02 - REVENUE SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
State Sources	\$132,005	\$0	\$98,518	\$137,952	\$39,434	40.03%
Federal Sources	\$595,907	\$132,677	\$2,670,950	\$850,871	(\$1,820,079)	-68.14%
Other	\$1,257,838	\$2,165,541	\$295,754	\$1,235,980	\$940,226	317.91%
<b>Total</b>	<b>\$1,985,750</b>	<b>\$2,298,218</b>	<b>\$3,065,222</b>	<b>\$2,224,803</b>	<b>(\$840,419)</b>	<b>-27.42%</b>

**2022-2023  
Food Service Fund Revenue By Source**



**Food Service Fund Revenue - 4 Year Comparison**



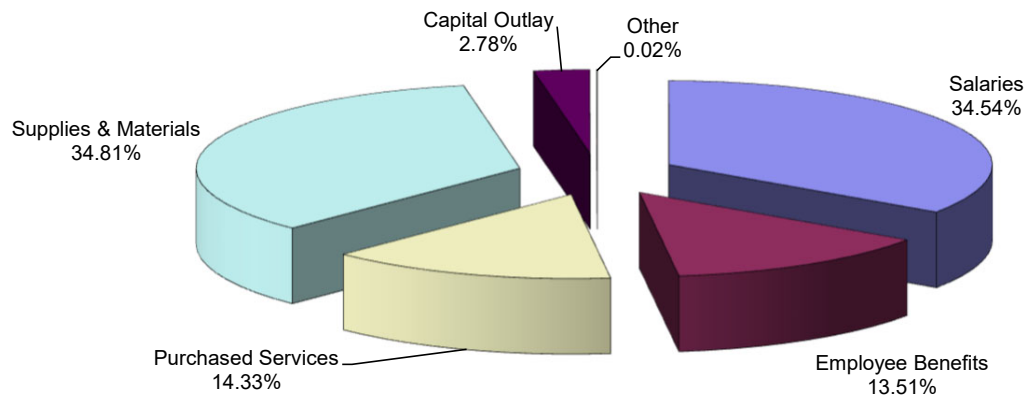


**ISD 882 MONTICELLO  
2022-2023 BUDGET**

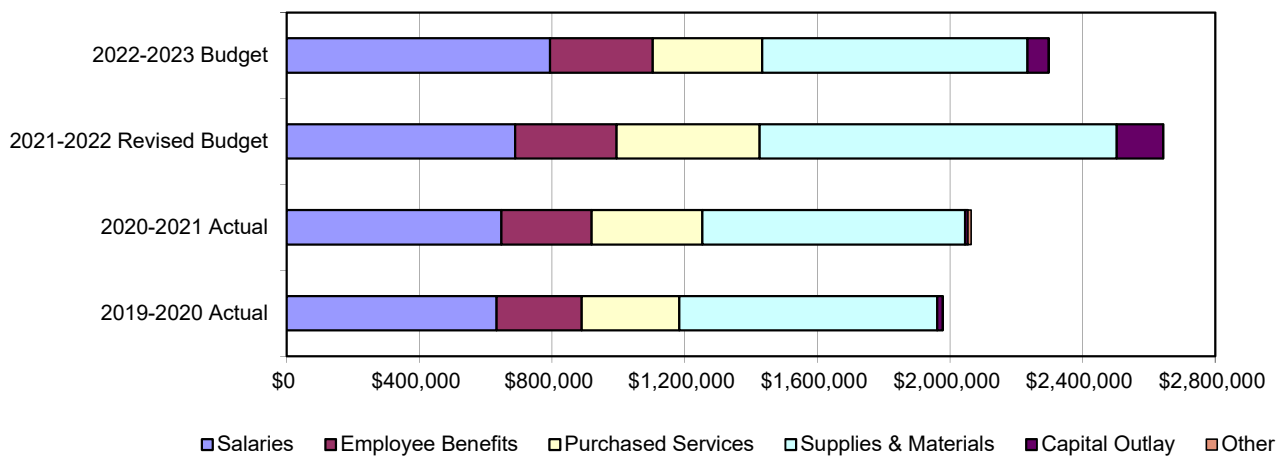
**FOOD SERVICE FUND 02 - EXPENDITURE SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Salaries	\$633,367	\$647,265	\$689,100	\$793,788	\$104,688	15.19%
Employee Benefits	\$256,639	\$272,094	\$305,470	\$310,471	\$5,001	1.64%
Purchased Services	\$294,268	\$333,796	\$431,317	\$329,331	(\$101,986)	-23.65%
Supplies & Materials	\$777,702	\$792,339	\$1,076,818	\$799,986	(\$276,832)	-25.71%
Capital Outlay	\$16,235	\$8,692	\$139,889	\$63,806	(\$76,083)	0.00%
Other	\$18	\$9,918	\$500	\$500	\$0	0.00%
<b>Total</b>	<b>\$1,978,229</b>	<b>\$2,064,104</b>	<b>\$2,643,094</b>	<b>\$2,297,882</b>	<b>(\$345,212)</b>	<b>-13.06%</b>

**2022-2023  
Food Service Fund Expenditures By Object**



**Food Service Fund Expenditures - 4 Year Comparison**



**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**FOOD SERVICE - FUND 02**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>Food Service Revenue</b>					
<b>Lunch - 701</b>					
092	Interest Revenue	\$4,231	\$156	\$500	\$500
096/099	Donations & Misc Revenue	\$2,475	\$0	\$1,000	\$0
300	State Lunch Aid	\$50,047	\$0	\$58,518	\$71,736
471	Federal Lunch Aid	\$116,949	\$0	\$2,021,220	\$153,231
472	Federal Free & Reduced	\$276,005	\$0	\$0	\$459,692
473	Federal Commodity Rebate	\$0	\$4,163	\$0	\$0
474	Federal Commodities	\$143,011	\$128,514	\$100,000	\$120,000
601	Student Lunch Sales	\$583,197	\$12,899	\$10,000	\$925,121
606	Adult Lunch Sales	\$0	\$20	\$0	\$0
629	Transfer In	\$6,128	\$0	\$0	\$0
<b>Sub-Total Lunch - 701</b>		<b>\$1,182,043</b>	<b>\$145,752</b>	<b>\$2,191,238</b>	<b>\$1,730,280</b>
<b>Breakfast - 705</b>					
300	State Breakfast Aid	\$46,428	\$0	\$0	\$66,216
476	Federal Breakfast Aid	\$59,942	\$0	\$547,330	\$92,948
601	Student Breakfast Sales	\$31,459	\$0	\$0	\$51,606
<b>Sub-Total Breakfast - 705</b>		<b>\$137,829</b>	<b>\$0</b>	<b>\$547,330</b>	<b>\$210,770</b>
<b>Other - 707, 709 &amp; 710</b>					
707-369	Revenue from Other State Ag	\$3,005	\$0	\$0	\$0
707-601	Student Ala Carte Sales	\$117,239	\$16,829	\$164,254	\$164,870
707-606	Adult Ala Carte Sales	\$25,836	\$3,719	\$5,000	\$26,622
707-608	Catering	\$68,228	\$80,622	\$65,000	\$65,000
174-405	Federal PEBT Aid	\$0	\$0	\$2,400	\$0
709-300	State Summer Program Aid	\$32,525	\$0	\$40,000	\$0
709-479	Federal Summer Program Aid	\$419,045	\$2,051,296	\$50,000	\$2,261
710-471	Supply Chain Assistance Aid	\$0	\$0	\$0	\$25,000
<b>Sub-Total Other - 707, 709 &amp; 710</b>		<b>\$665,878</b>	<b>\$2,152,466</b>	<b>\$326,654</b>	<b>\$283,753</b>
<b>Total Food Service Revenue</b>		<b>\$1,985,750</b>	<b>\$2,298,218</b>	<b>\$3,065,222</b>	<b>\$2,224,803</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**FOOD SERVICE - FUND 02**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>Food Service Expenditures</b>					
<b>Lunch - 701</b>					
170	Non-Certified Wages	\$354,374	\$0	\$464,369	\$545,810
176	Substitutes	\$8,764	\$0	\$4,000	\$9,000
185/186	Additional Duty	\$26,041	\$0	\$32,500	\$35,000
200	Benefits	\$256,639	\$0	\$305,470	\$310,471
305	Consulting/Contracted Services	\$179,290	\$0	\$330,219	\$232,897
316	Services from MN Joint Powers	\$6,373	\$0	\$6,989	\$6,381
320	Telephone	\$801	\$0	\$763	\$560
329	Postage	\$2,958	\$0	\$6,641	\$5,221
340	Property Insurance	\$5,872	\$0	\$0	\$0
350	Repairs/Maintenance	\$33,967	\$0	\$22,500	\$22,500
365	Chargebacks	\$0	\$0	\$55,000	\$55,000
366	Travel	\$8,324	\$0	\$9,205	\$6,772
401	General Supplies	\$56,587	\$0	\$69,934	\$49,791
490	Food	\$244,462	\$0	\$519,594	\$344,919
491	Commodities	\$143,011	\$128,514	\$100,000	\$120,000
495	Milk	\$74,715	\$0	\$120,467	\$85,475
530	Equipment Purchased	\$16,235	\$0	\$139,889	\$63,806
555	Capitalized Non-Instruct Tech Hardware	\$0	\$0	\$0	\$0
820	Dues, Memberships & Licenses	\$18	\$0	\$500	\$500
<b>Sub-Total Lunch - 701</b>		<b>\$1,418,431</b>	<b>\$128,514</b>	<b>\$2,188,040</b>	<b>\$1,894,103</b>
<b>Breakfast - 705</b>					
170	Non-Certified Wages	\$41,876	\$0	\$131,815	\$166,903
401	General Supplies	\$6,687	\$0	\$18,405	\$14,097
490	Food	\$28,888	\$0	\$136,743	\$104,732
495	Milk	\$8,829	\$0	\$31,704	\$24,200
<b>Sub-Total Breakfast - 705</b>		<b>\$86,280</b>	<b>\$0</b>	<b>\$318,667</b>	<b>\$309,932</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**FOOD SERVICE - FUND 02**

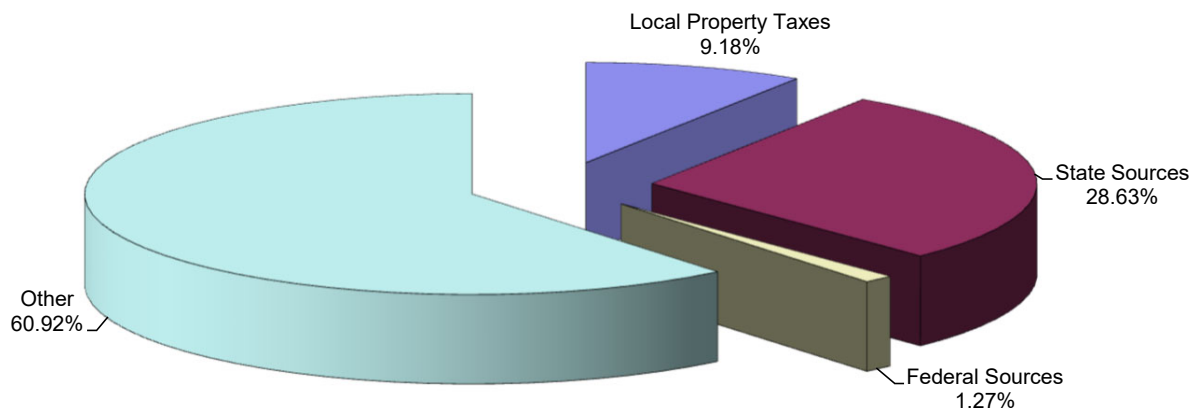
	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>Food Service Expenditures</b>				
<b>Other - 707, 709 &amp; 710</b>				
707-195 Non-Certified Wages	\$65,113	\$29,954	\$56,416	\$0
707-401 General Supplies	\$10,397	\$4,684	\$7,877	\$3,131
707-490 Food	\$44,917	\$19,276	\$58,525	\$23,265
707-495 Milk	\$13,728	\$6,939	\$13,569	\$5,376
709-195 Non-Certified Wages	\$137,199	\$617,311	\$0	\$37,075
709-295 Benefits	\$0	\$272,094	\$0	\$0
709-305 Consult Fees - SFSP	\$56,683	\$247,442	\$0	\$0
709-316 Services from MN Joint Powers	\$0	\$1,650	\$0	\$0
709-320 Telephone	\$0	\$1,342	\$0	\$0
709-329 Postage	\$0	\$3,172	\$0	\$0
709-350 Repairs/Maintenance	\$0	\$25,039	\$0	\$0
709-365 Interdepartment Transfer	\$0	\$52,321	\$0	\$0
709-366 Travel	\$0	\$2,830	\$0	\$0
709-401 General Supplies	\$21,908	\$91,900	\$0	\$0
709-490 Food	\$94,646	\$400,370	\$0	\$0
709-495 Milk	\$28,927	\$140,656	\$0	\$0
709-530 Equipment Purchased	\$0	\$8,692	\$0	\$0
709-820 Dues, Memberships & Licenses	\$0	\$9,918	\$0	\$0
710-490 Food	\$0	\$0	\$0	\$25,000
<b>Sub-Total Other - 707, 709 &amp; 710</b>	<b>\$473,518</b>	<b>\$1,935,590</b>	<b>\$136,387</b>	<b>\$93,847</b>
<b>Total Food Service Expenditures</b>	<b>\$1,978,229</b>	<b>\$2,064,104</b>	<b>\$2,643,094</b>	<b>\$2,297,882</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

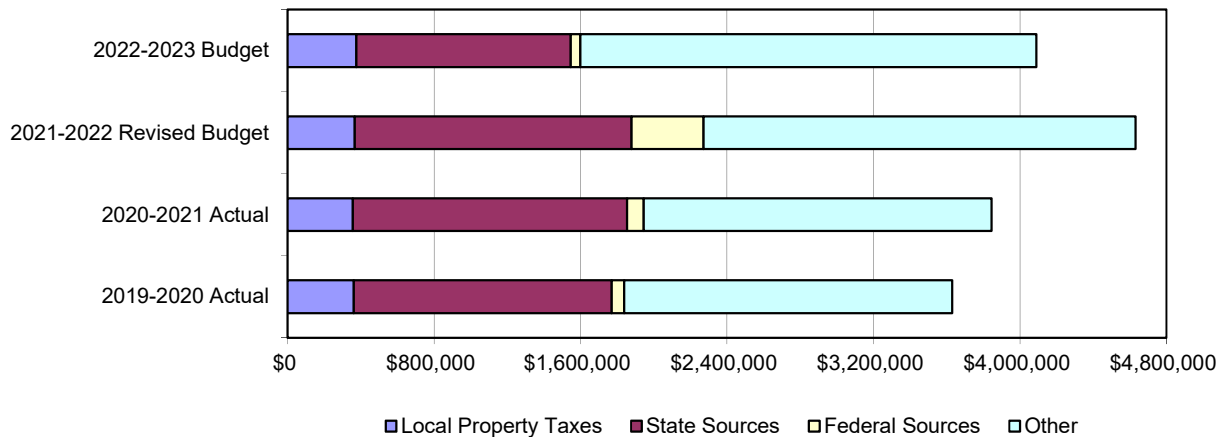
**COMMUNITY SERVICE FUND 04 - REVENUE SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Local Property Taxes	\$361,102	\$355,949	\$366,954	\$375,538	\$8,584	2.34%
State Sources	\$1,410,034	\$1,498,821	\$1,512,216	\$1,171,100	(\$341,116)	-22.56%
Federal Sources	\$68,370	\$90,283	\$393,709	\$52,000	(\$341,709)	-86.79%
Other	\$1,790,866	\$1,899,509	\$2,358,630	\$2,491,800	\$133,170	5.65%
<b>Total</b>	<b>\$3,630,372</b>	<b>\$3,844,562</b>	<b>\$4,631,509</b>	<b>\$4,090,438</b>	<b>(\$541,071)</b>	<b>-11.68%</b>

**2022-2023  
Community Service Fund Revenue By Source**



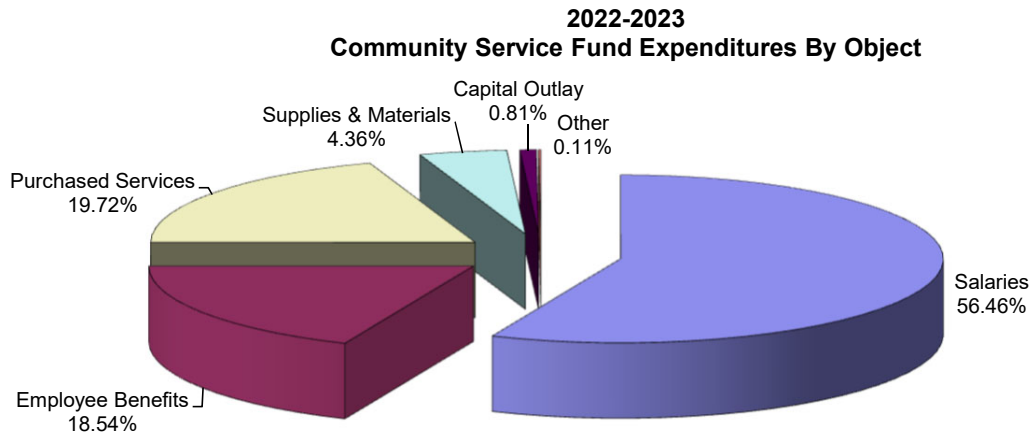
**Community Service Fund Revenue - 4 Year Comparison**



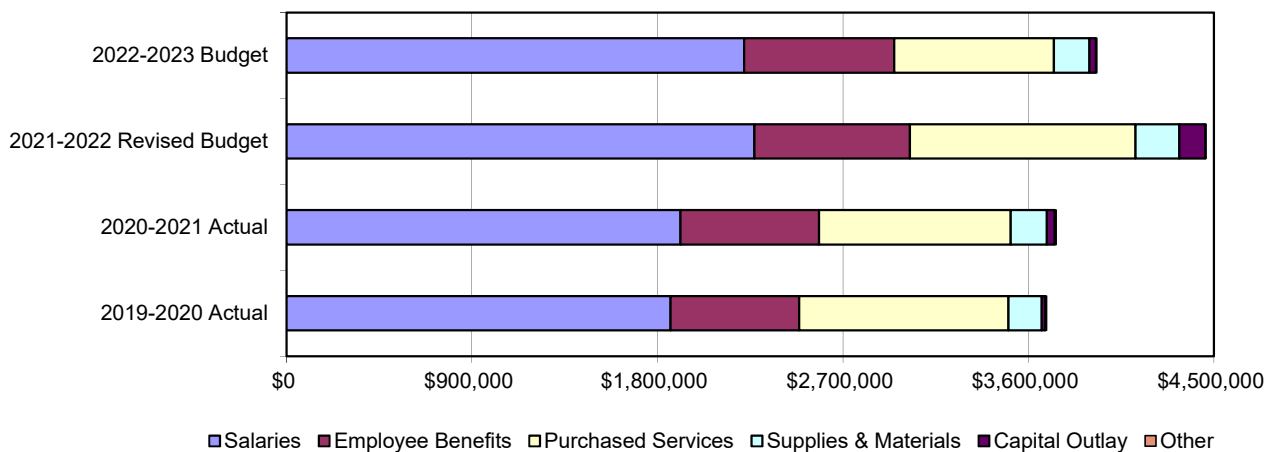
**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**COMMUNITY SERVICE FUND 04 - EXPENDITURE SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Salaries	\$1,863,968	\$1,912,314	\$2,270,894	\$2,219,800	(\$51,094)	-2.25%
Employee Benefits	\$623,759	\$671,274	\$753,633	\$728,882	(\$24,751)	-3.28%
Purchased Services	\$1,015,710	\$930,246	\$1,095,374	\$775,090	(\$320,284)	-29.24%
Supplies & Materials	\$161,604	\$175,808	\$211,750	\$171,330	(\$40,420)	-19.09%
Capital Outlay	\$16,156	\$37,153	\$125,700	\$31,800	(\$93,900)	-74.70%
Other	\$6,834	\$7,597	\$4,000	\$4,400	\$400	10.00%
<b>Total</b>	<b>\$3,688,031</b>	<b>\$3,734,392</b>	<b>\$4,461,351</b>	<b>\$3,931,302</b>	<b>(\$530,049)</b>	<b>-11.88%</b>



**Community Service Fund Expenditures - 4 Year Comparison**



**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**COMMUNITY SERVICE - FUND 04**

		<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Community Service Revenue</b>					
505	General Comm Ed	\$422,922	\$505,523	\$577,980	\$600,527
510	Adults with Disabilities	\$6,900	\$6,900	\$6,900	\$6,900
521/522	ABE	\$1,198,723	\$1,268,944	\$1,509,609	\$962,000
560/585	Recreation/Youth Enrichm	\$148,693	\$283,824	\$328,221	\$355,910
570	Child Care	\$813,961	\$689,499	\$884,950	\$870,000
580	Early Childhood Family Ed	\$278,939	\$265,645	\$276,144	\$241,661
582	School Readiness	\$722,961	\$800,546	\$1,024,605	\$1,029,840
583	Preschool Screening	\$18,805	\$18,755	\$18,000	\$18,500
	Non Public	\$18,468	\$4,926	\$5,100	\$5,100
<b>Total Community Service Revenue</b>		<b>\$3,630,372</b>	<b>\$3,844,562</b>	<b>\$4,631,509</b>	<b>\$4,090,438</b>

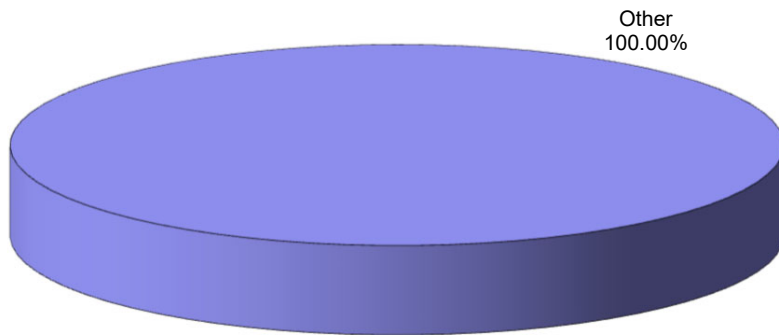
<b>Community Service Expenditures</b>					
505	General Community Educa	\$599,809	\$542,441	\$662,609	\$695,475
510	Adults with Disabilities	\$7,096	\$6,900	\$6,900	\$6,900
521-523	ABE	\$1,186,964	\$1,188,567	\$1,414,784	\$911,109
570	Child Care	\$639,492	\$674,699	\$714,708	\$735,600
580	Early Childhood Family Ed	\$253,978	\$239,000	\$266,988	\$243,985
582	School Readiness	\$799,371	\$823,319	\$1,075,801	\$998,787
583	Preschool Screening	\$13,844	\$18,935	\$17,715	\$18,495
560/585	Recreation/Youth Enrichm	\$183,749	\$235,306	\$300,148	\$314,002
590	Non Public	\$3,728	\$5,225	\$1,698	\$6,949
<b>tal Community Service Expenditui</b>		<b>\$3,688,031</b>	<b>\$3,734,392</b>	<b>\$4,461,351</b>	<b>\$3,931,302</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

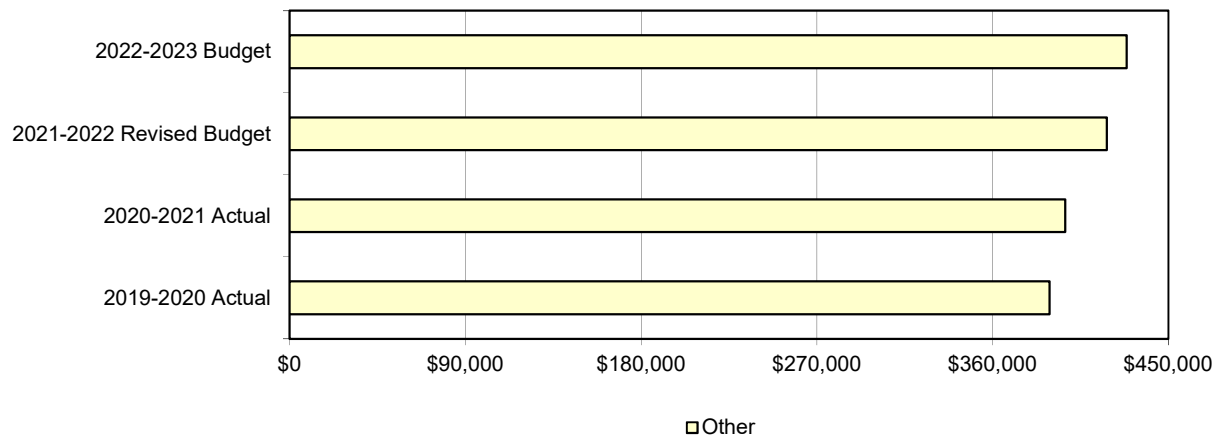
**HOCKEY FUND 09 - REVENUE SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Other	\$389,140	\$397,194	\$418,421	\$428,700	\$10,279	2.46%
<b>Total</b>	<b>\$389,140</b>	<b>\$397,194</b>	<b>\$418,421</b>	<b>\$428,700</b>	<b>\$10,279</b>	<b>2.46%</b>

**2022-2023  
Hockey Fund Revenue By Source**



**Hockey Fund Revenue - 4 Year Comparison**

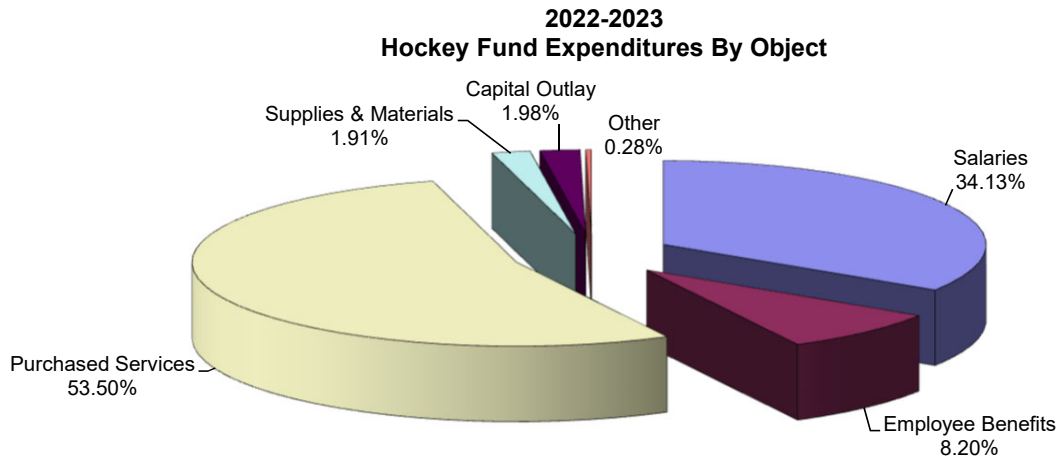




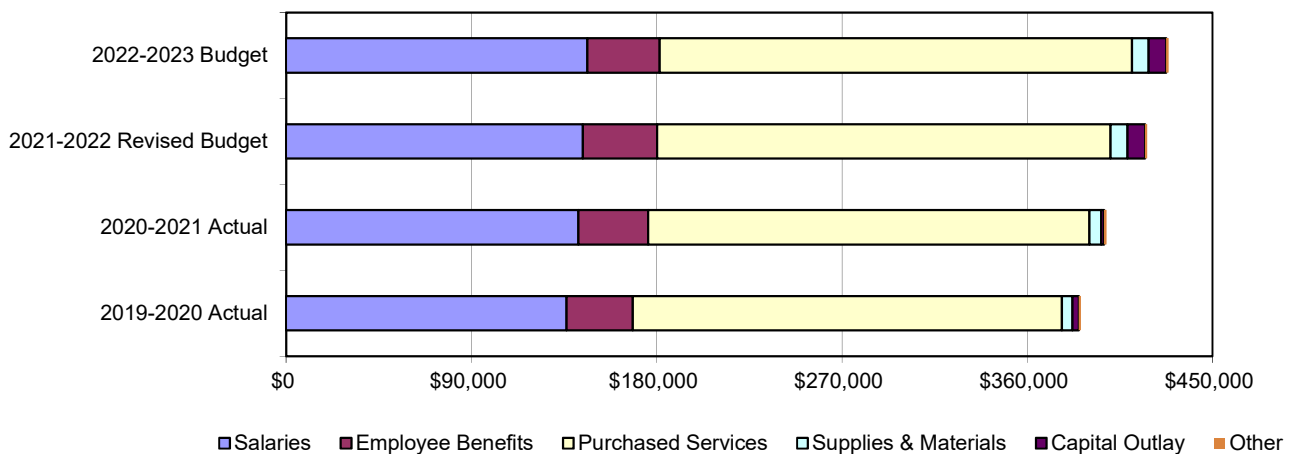
**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**HOCKEY FUND 09 - EXPENDITURE SUMMARY**

	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Salaries	\$136,207	\$141,997	\$144,097	\$146,333	\$2,236	1.55%
Employee Benefits	\$32,199	\$33,903	\$36,091	\$35,134	(\$957)	-2.65%
Purchased Services	\$208,486	\$214,319	\$220,358	\$229,358	\$9,000	4.08%
Supplies & Materials	\$5,030	\$5,703	\$8,175	\$8,175	\$0	0.00%
Capital Outlay	\$3,200	\$1,411	\$8,500	\$8,500	\$0	0.00%
Other	\$1,125	\$1,269	\$1,200	\$1,200	\$0	0.00%
<b>Total</b>	<b>\$386,247</b>	<b>\$398,602</b>	<b>\$418,421</b>	<b>\$428,700</b>	<b>\$10,279</b>	<b>2.46%</b>



**Hockey Fund Expenditures - 4 Year Comparison**



**ISD 882 MONTICELLO  
2022-2023 BUDGET**

		<b>HOCKEY - FUND 09</b>			
		<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Hockey Revenue</b>					
093	Misc Ice Time	\$46,222	\$54,502	\$60,060	\$61,694
099	Early/Late Open	\$1,624	\$464	\$7,140	\$7,283
005-619	Cost of Materials for Sale - Arena Cor	(\$19,208)	(\$7,888)	(\$18,360)	(\$18,360)
009-099	Pro Shop	\$5,586	\$2,051	\$7,140	\$7,283
014-099	Concessions	\$33,393	\$16,895	\$43,860	\$44,738
040-099	Candy/Video Vending	\$1,716	\$1,440	\$2,550	\$2,601
041-093	MAML Ice Time	\$131,035	\$138,769	\$134,640	\$137,333
041-095	Deficit Fund Balance Reimb.	\$0	\$38,532	\$0	\$0
041-099	MAML Other	\$25,000	\$25,000	\$25,000	\$25,000
042-060	Moose Admissions	\$23,424	\$7,221	\$16,932	\$18,000
042-093	Moose Ice Time	\$32,770	\$27,689	\$32,640	\$33,292
010-093	NWC Riverhawks Ice	\$20,223	\$19,104	\$22,440	\$22,890
046-060	Riverhawks HS Gate	\$5,981	\$4,168	\$3,060	\$4,000
046-093	Riverhawks HS Ice	\$12,374	\$5,381	\$14,025	\$14,306
048-093	Summer/Spring/Fall Ice	\$69,000	\$63,866	\$67,294	\$68,640
<b>Total Hockey Revenue</b>		<b>\$389,140</b>	<b>\$397,194</b>	<b>\$418,421</b>	<b>\$428,700</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

		<b>HOCKEY - FUND 09</b>			
		<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Hockey Expenditures</b>					
110	Salary - Arena Manager	\$68,483	\$70,510	\$71,900	\$73,318
170	Salary - Non-Certified	\$48,562	\$52,450	\$52,597	\$53,415
176	Salary - Part-Time	\$18,562	\$18,437	\$19,000	\$19,000
199	Cell Phone Allowance	\$600	\$600	\$600	\$600
200	Benefits	\$32,199	\$33,903	\$36,091	\$35,134
305	Referees	\$1,306	\$2,542	\$2,000	\$2,000
320	Telephone	\$2,069	\$2,997	\$1,008	\$1,008
329	Postage	\$18	\$27	\$50	\$50
330	Utilities	\$66,887	\$72,745	\$90,900	\$90,900
350	Repair/Maintenance	\$42,067	\$41,506	\$30,000	\$39,000
366	Travel & Training	\$1,739	\$102	\$2,000	\$2,000
370	Rentals/Leases	\$94,400	\$94,400	\$94,400	\$94,400
401	General Supplies	\$849	\$2,002	\$4,000	\$4,000
410	Custodial Supplies	\$2,520	\$3,472	\$2,500	\$2,500
414	Other Supplies	\$0	\$0	\$475	\$475
430	Pro Shop Supplies	\$1,111	\$229	\$1,200	\$1,200
455	Non-Instructional Tech Supply	\$550	\$0	\$0	\$0
530	Equipment	\$3,200	\$804	\$3,000	\$3,000
555	Technology Equipment	\$0	\$607	\$5,500	\$5,500
820	Dues/Memberships	\$1,125	\$1,269	\$1,200	\$1,200
<b>Total Hockey Expenditures</b>		<b>\$386,247</b>	<b>\$398,602</b>	<b>\$418,421</b>	<b>\$428,700</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

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**OTHER FUNDS**

**06 Building Construction Fund**

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by sales of bonds, capital loans, or the Alternative Facility Program (including levies).

Construction costs for building and additions consist of the following expenditures for general construction: advertisement for contracts; payments on contracts of construction; installations of plumbing, heating, lighting, ventilating, and electrical systems; expenditures for lockers, elevators, and other equipment; architectural and engineering services; travel expenses, paint and decorating expenses; and any other related costs.

All revenues and expenditures for projects being funded under the Capital Loan Program and the Alternative Facility Program must be reported in this fund. If levy dollars are received for capital loan projects by the "pay-as-you-go" method, instead of bonds, then a transfer must be made from the General Fund to the Building Construction Fund for the amount of the levy received in the General Fund.

**07 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. When a bond issue is sold, the school board must levy a direct general tax upon the property of the district for the payment of principal and interest on such bonds as due. The revenue from such a tax and related state aid must be separately account for in the Debt Service Fund.

**20 Internal Service Fund**

An Internal Service Fund is used to account for the financing of goods or services provided by one department to another within the school district on a cost-reimbursement basis. The most common use of an internal service fund by school districts is for self-insurance programs.

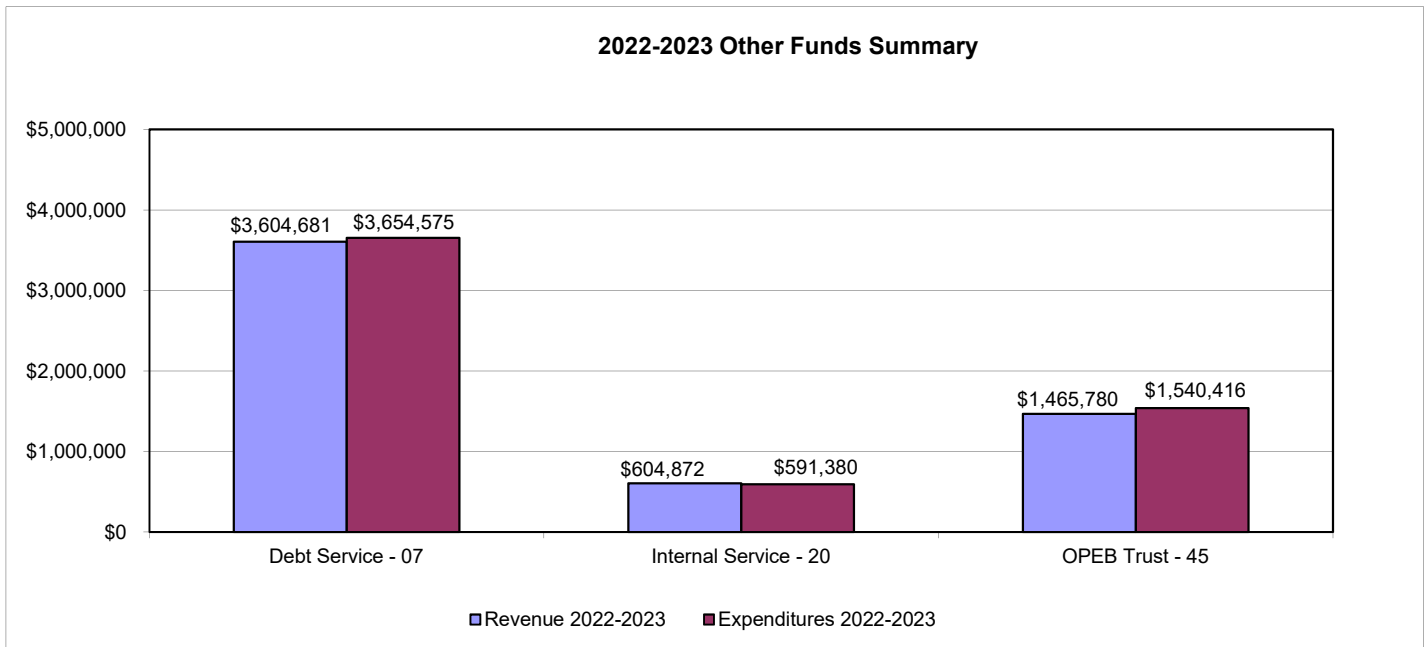
**45 OPEB Trust Fund**

This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**OTHER FUNDS - SUMMARY**

	<b>Fund Balance 6/30/21</b>	<b>Revenue 2021-2022</b>	<b>Expenditures 2021-2022</b>	<b>Fund Balance 6/30/22</b>	<b>Revenue 2022-2023</b>	<b>Expenditures 2022-2023</b>	<b>Fund Balance 6/30/23</b>
		Unaudited	Unaudited		Budget	Budget	
Debt Service - 07	\$1,684,670	\$3,646,098	\$3,639,675	\$1,691,093	\$3,604,681	\$3,654,575	\$1,641,199
Internal Service - 20	\$233,056	\$572,247	\$519,700	\$285,603	\$604,872	\$591,380	\$299,095
OPEB Trust - 45	\$1,593,180	\$1,359,918	\$1,550,514	\$1,402,584	\$1,465,780	\$1,540,416	\$1,327,948
<b>Total</b>	<b>\$3,510,906</b>	<b>\$5,578,263</b>	<b>\$5,709,889</b>	<b>\$3,379,280</b>	<b>\$5,675,333</b>	<b>\$5,786,371</b>	<b>\$3,268,242</b>



**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**BUILDING CONSTRUCTION - FUND 06**

		2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
<b>Building Construction Revenue</b>					
092	Interest Revenue - LTFM	\$41,787	\$556	\$0	\$0
092	Interest Revenue - Referendum	\$14,339	\$158	\$0	\$0
092	Interest Revenue - LTFM-IAQ	\$37,228	\$590	\$0	\$0
099	Misc Revenue	\$17,279	\$0	\$0	\$0
629	Health & Safety Other Revenue	\$0	\$87,900	\$0	\$0
<b>Total Building Construction Revenue</b>		<b>\$110,632</b>	<b>\$89,204</b>	<b>\$0</b>	<b>\$0</b>
<b>Building Construction Expenditures</b>					
<b>Alternative Facilities - Prog 867</b>					
170	Non-Instructional Support	\$5,371	\$0	\$0	\$0
200	Benefits	\$1,150	\$0	\$0	\$0
305	Professional Fees	\$161,342	\$2,580	\$0	\$0
350	Repairs & Maintenance	\$2,182,045	\$51,706	\$0	\$0
910	Transfer Out	\$0	\$941,875	\$0	\$0
<b>Sub-Total Alternative Facilities</b>		<b>\$2,349,909</b>	<b>\$996,161</b>	<b>\$0</b>	<b>\$0</b>
<b>Long-Term Facility Maint - Prog 865</b>					
305	Professional Fees	\$40,353	\$25,681	\$0	\$0
350	Repairs & Maintenance	\$2,214,303	\$947,356	\$0	\$0
<b>Sub-Total Long-Term Facility Maint</b>		<b>\$2,254,656</b>	<b>\$973,037</b>	<b>\$0</b>	<b>\$0</b>
<b>Bond Referendum - Prog 870</b>					
170	Non-Instructional Support	\$2,730	\$0	\$0	\$0
200	Benefits	\$480	\$0	\$0	\$0
305	Professional Fees	\$69,838	\$23,473	\$0	\$0
520	Building Construction	\$516,806	\$34,537	\$0	\$0
530	Equipment	\$109,134	\$91,353	\$0	\$0
555/556	Technology	\$99,054	\$178,001	\$0	\$0
<b>Sub-Total Bond Referendum</b>		<b>\$798,042</b>	<b>\$327,364</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Building Construction Expenditures</b>		<b>\$5,402,607</b>	<b>\$2,296,562</b>	<b>\$0</b>	<b>\$0</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**DEBT SERVICE - FUND 07**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>Debt Service Revenue</b>					
001	Property Taxes	\$3,523,195	\$3,324,559	\$3,371,396	\$3,310,584
092	Interest Revenue	\$24,590	\$798	\$2,000	\$750
234	Hmstd Mkt Value Cr	\$11,130	\$10,321	\$10,000	\$10,000
258	Mob Hmstd Mkt Value Cr	\$42,322	\$47,868	\$45,000	\$45,000
317	LTFM - State Aid	\$143,934	\$216,988	\$217,702	\$238,347
649	Incoming Transfer Fr Other Fds	\$0	\$941,875	\$0	\$0
<b>Total Debt Service Revenue</b>		<b>\$3,745,171</b>	<b>\$4,542,409</b>	<b>\$3,646,098</b>	<b>\$3,604,681</b>
<b>Debt Service Expenditures</b>					
710	Interest on Bonds	\$1,467,078	\$1,425,075	\$1,372,675	\$1,322,575
720	Payments on Bonds	\$2,215,000	\$2,205,000	\$2,260,000	\$2,325,000
790	Service Charges	\$6,175	\$5,738	\$7,000	\$7,000
<b>Total Debt Service Expenditures</b>		<b>\$3,688,253</b>	<b>\$3,635,813</b>	<b>\$3,639,675</b>	<b>\$3,654,575</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**INTERNAL SERVICE - FUND 20**

		<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Internal Service Revenue</b>					
092	Interest Revenue	\$1,794	\$78	\$1,818	\$1,000
099	Charges for Services - Dental	\$516,165	\$575,116	\$570,429	\$603,872
<b>Total Internal Service Revenue</b>		<b>\$517,960</b>	<b>\$575,194</b>	<b>\$572,247</b>	<b>\$604,872</b>
<b>Internal Service Expenditures</b>					
305	General Administration Fees	\$13,424	\$35,058	\$41,495	\$43,570
235	Dental Insurance Claim Payments	\$431,057	\$521,723	\$478,205	\$547,810
<b>Total Internal Service Expenditures</b>		<b>\$444,482</b>	<b>\$556,781</b>	<b>\$519,700</b>	<b>\$591,380</b>



**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**OPEB TRUST - FUND 45**

		<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
<b>OPEB Trust Revenue</b>					
092	Interest Revenue	\$31,465	\$29,868	\$28,000	\$24,000
614	Contributions to OPEB Trust	\$1,243,811	\$1,351,242	\$1,331,918	\$1,441,780
<b>Total OPEB Trust Revenue</b>		<b>\$1,275,276</b>	<b>\$1,381,110</b>	<b>\$1,359,918</b>	<b>\$1,465,780</b>
<b>OPEB Trust Expenditures</b>					
220	Health Insurance	\$1,294,160	\$1,482,307	\$1,471,315	\$1,539,109
235	Dental Insurance	\$1,307	\$1,307	\$1,307	\$1,307
251	HRA	\$0	\$0	\$77,892	\$0
<b>Total OPEB Trust Expenditures</b>		<b>\$1,295,467</b>	<b>\$1,483,614</b>	<b>\$1,550,514</b>	<b>\$1,540,416</b>

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

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**INFORMATIONAL SECTION**

**ISD 882 MONTICELLO  
2022-2023 BUDGET**

**DISTRICT 882 BOND AMORTIZATION SCHEDULE**

	<b>2016A G.O. SCHOOL BUILDING BONDS \$38.640 MILLION</b>		<b>2017A G.O. FACILITIES MAINTENANCE BONDS \$5.16 MILLION</b>		<b>2016B G.O. FACILITIES MAINTENANCE BONDS \$5.7 MILLION</b>		<b>2019A G.O. FACILITIES MAINTENANCE BONDS \$4.43 MILLION</b>		
<b>DUE DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTALS</b>
8/1/2022		\$504,512.50		\$50,000.00		\$48,425.00		\$58,350.00	\$661,287.50
2/1/2023	\$1,360,000.00	\$504,512.50	\$335,000.00	\$50,000.00	\$380,000.00	\$48,425.00	\$250,000.00	\$58,350.00	\$2,986,287.50
8/1/2023		\$490,912.50		\$46,650.00		\$44,625.00		\$53,350.00	\$635,537.50
2/1/2024	\$1,375,000.00	\$490,912.50	\$340,000.00	\$46,650.00	\$385,000.00	\$44,625.00	\$275,000.00	\$53,350.00	\$3,010,537.50
8/1/2024		\$477,162.50		\$43,250.00		\$40,775.00		\$47,850.00	\$609,037.50
2/1/2025	\$1,405,000.00	\$477,162.50	\$350,000.00	\$43,250.00	\$395,000.00	\$40,775.00	\$280,000.00	\$47,850.00	\$3,039,037.50
8/1/2025		\$442,037.50		\$39,750.00		\$36,825.00		\$43,650.00	\$562,262.50
2/1/2026	\$1,475,000.00	\$442,037.50	\$355,000.00	\$39,750.00	\$405,000.00	\$36,825.00	\$290,000.00	\$43,650.00	\$3,087,262.50
8/1/2026		\$419,912.50		\$34,868.75		\$32,775.00		\$39,300.00	\$526,856.25
2/1/2027	\$1,520,000.00	\$419,912.50	\$365,000.00	\$34,868.75	\$410,000.00	\$32,775.00	\$300,000.00	\$39,300.00	\$3,121,856.25
8/1/2027		\$397,112.50		\$29,850.00		\$26,625.00		\$34,800.00	\$488,387.50
2/1/2028	\$1,570,000.00	\$397,112.50	\$375,000.00	\$29,850.00	\$425,000.00	\$26,625.00	\$305,000.00	\$34,800.00	\$3,163,387.50
8/1/2028		\$373,562.50		\$24,225.00		\$20,250.00		\$30,225.00	\$448,262.50
2/1/2029	\$1,615,000.00	\$373,562.50	\$385,000.00	\$24,225.00	\$435,000.00	\$20,250.00	\$315,000.00	\$30,225.00	\$3,198,262.50
8/1/2029		\$349,337.50		\$18,450.00		\$13,725.00		\$25,500.00	\$407,012.50
2/1/2030	\$1,670,000.00	\$349,337.50	\$400,000.00	\$18,450.00	\$450,000.00	\$13,725.00	\$315,000.00	\$25,500.00	\$3,242,012.50
8/1/2030		\$315,937.50		\$12,450.00		\$6,975.00		\$20,775.00	\$356,137.50
2/1/2031	\$1,735,000.00	\$315,937.50	\$410,000.00	\$12,450.00	\$465,000.00	\$6,975.00	\$330,000.00	\$20,775.00	\$3,296,137.50
8/1/2031		\$281,237.50		\$6,300.00				\$15,825.00	\$303,362.50
2/1/2032	\$1,805,000.00	\$281,237.50	\$420,000.00	\$6,300.00			\$340,000.00	\$15,825.00	\$2,868,362.50
8/1/2032		\$254,162.50						\$10,725.00	\$264,887.50
2/1/2033	\$1,860,000.00	\$254,162.50					\$350,000	\$10,725.00	\$2,474,887.50
8/1/2033		\$226,262.50						\$5,475.00	\$231,737.50
2/1/2034	\$1,905,000.00	\$226,262.50					\$365,000	\$5,475.00	\$2,501,737.50
8/1/2034		\$197,687.50							\$197,687.50
2/1/2035	\$1,965,000.00	\$197,687.50							\$2,162,687.50
8/1/2035		\$168,212.50							\$168,212.50
2/1/2036	\$2,020,000.00	\$168,212.50							\$2,188,212.50
8/1/2036		\$137,912.50							\$137,912.50
2/1/2037	\$2,085,000.00	\$137,912.50							\$2,222,912.50
8/1/2037		\$105,334.38							\$105,334.38
2/1/2038	\$2,150,000.00	\$105,334.38							\$2,255,334.38
8/1/2038		\$71,740.63							\$71,740.63
2/1/2039	\$2,215,000.00	\$71,740.63							\$2,286,740.63
8/1/2039		\$37,131.25							\$37,131.25
2/1/2040	\$2,285,000.00	\$37,131.25							\$2,322,131.25
	<b>\$32,015,000.00</b>	<b>\$10,500,337.52</b>	<b>\$3,735,000.00</b>	<b>\$611,587.50</b>	<b>\$3,750,000.00</b>	<b>\$542,000.00</b>	<b>\$3,715,000.00</b>	<b>\$771,650.00</b>	<b>\$55,640,575.02</b>