



**School District 622**

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

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# **District 622 Finance Committee**

**6:00 pm**  
**October 26, 2026**  
**Zoom**

# Agenda

- Welcome
- Introductions
- Levy 2026
- Budget Intro



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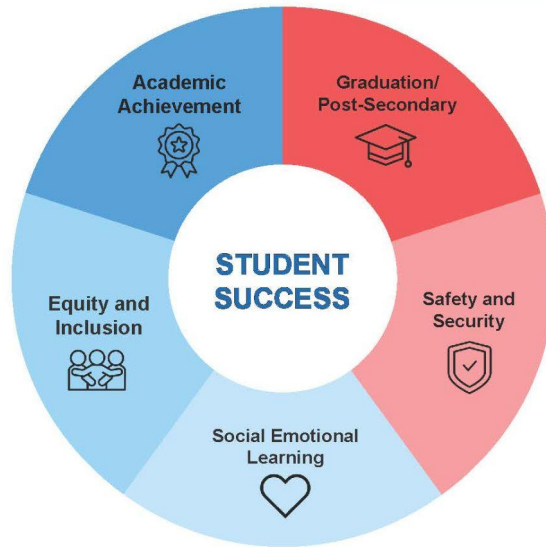
# Introductions

- Please introduce yourself
  - Role (staff or community member)
  - # of years affiliated, either working or living in ISD 622
  - What do you hope to learn?

## District 622 Strategic Plan 2024-2029

### OUR MISSION

District 622 will inspire lifelong learners who thrive in diverse communities.



### GOALS

#### Academic Achievement

- Students will successfully meet academic standards.

#### Graduation/Post Secondary

- Students will graduate fully prepared for post-secondary success.

#### Safety & Security

- Students and staff will feel physically and emotionally safe at school.

#### Social Emotional Learning

- Students and staff will work and learn in a positive school culture that promotes personal well-being.

#### Equity and Inclusion

- Students, staff, and families will feel welcomed and included as valued members of our diverse school community.

*Our values are the foundation of our community and guide our actions.*  
**Inclusion • Innovation • Excellence • Growth • Collaboration • Curiosity**

# Purpose

The purpose of the District 622 Finance Advisory Committee is to provide a forum for community members to learn about district finances, ask questions, share perspectives, and provide feedback on financial topics. The committee serves in an advisory capacity and helps strengthen communication and understanding between the district and the community.

# Finance Department Staffing

- Janet Doman - Senior Finance Manager
- Chou Vang - Senior Accountant
- Adrienne Grosek - Accountant/AP
- Ann Melcoch - Procurement
- Ben Becraft - Budget/Financial Analyst
- Josh Anderson - Director, Finance and Technology



# Budget Timeline

| Fall              | Winter                           | Spring                           | Summer                                         |
|-------------------|----------------------------------|----------------------------------|------------------------------------------------|
| Proposed Tax Levy | Truth-In-Taxation                | Budget revisions/<br>assumptions | Current year budget<br>revisions               |
| Audit             | Audit wrap-up                    | Capital Budget                   | Approve following<br>year budget by June<br>30 |
|                   | Next year budget<br>preparations |                                  |                                                |
|                   | Current year budget<br>revisions |                                  |                                                |



# Levy 2026 - Election Day, November 3

- [Levy 2026 Information](#)



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**School District Question 1**  
**Approval of School District**  
**Referendum Revenue Authorization**

The school board of Independent School District No. 622 (North St. Paul-Maplewood-Oakdale) has proposed to increase its general education revenue by \$800 per pupil. The proposed referendum revenue authorization would be applicable for ten years beginning with taxes payable in 2027, and increase each year by the rate of inflation beginning with taxes payable in 2028, unless otherwise revoked or reduced as provided by law.



**Yes**

Shall the increase in the revenue proposed by the school board of Independent School District No. 622 be approved?



**No**

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE  
VOTING FOR A PROPERTY TAX INCREASE.**

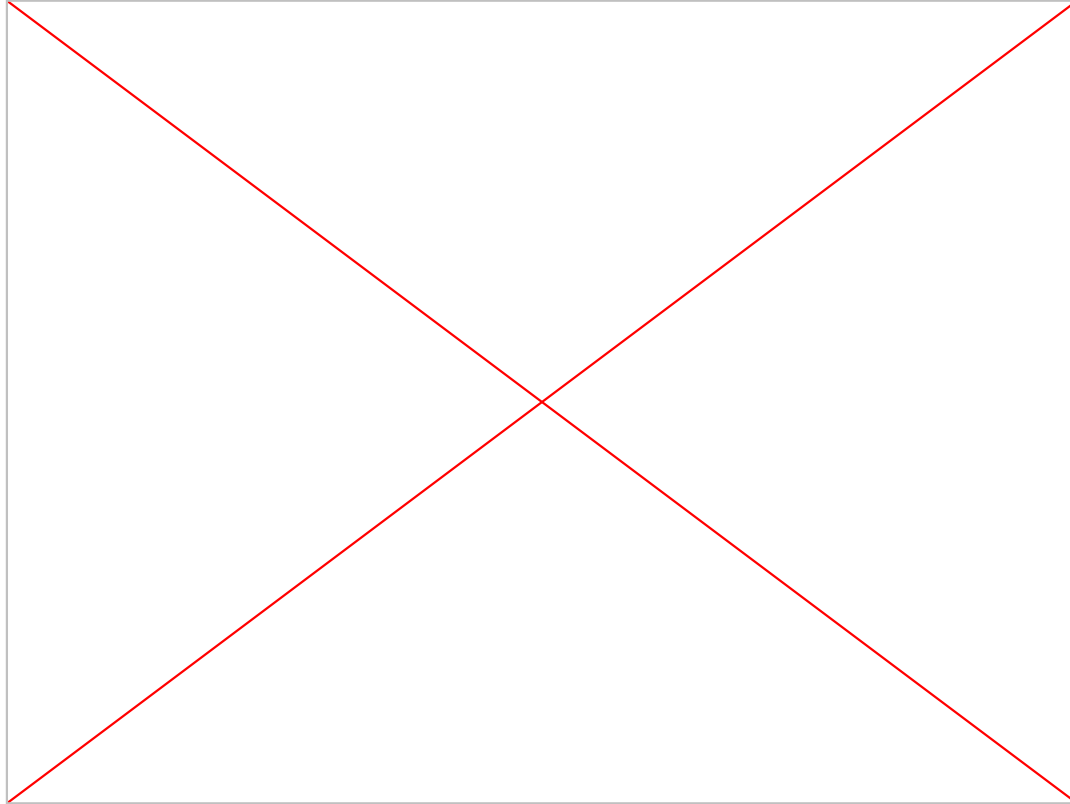


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# Main Topic: Budget Overview





# FY27 Budget

2026-2027 school year

July 1 - June 30 Fiscal Year



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# History of the Basic Formula Allowance

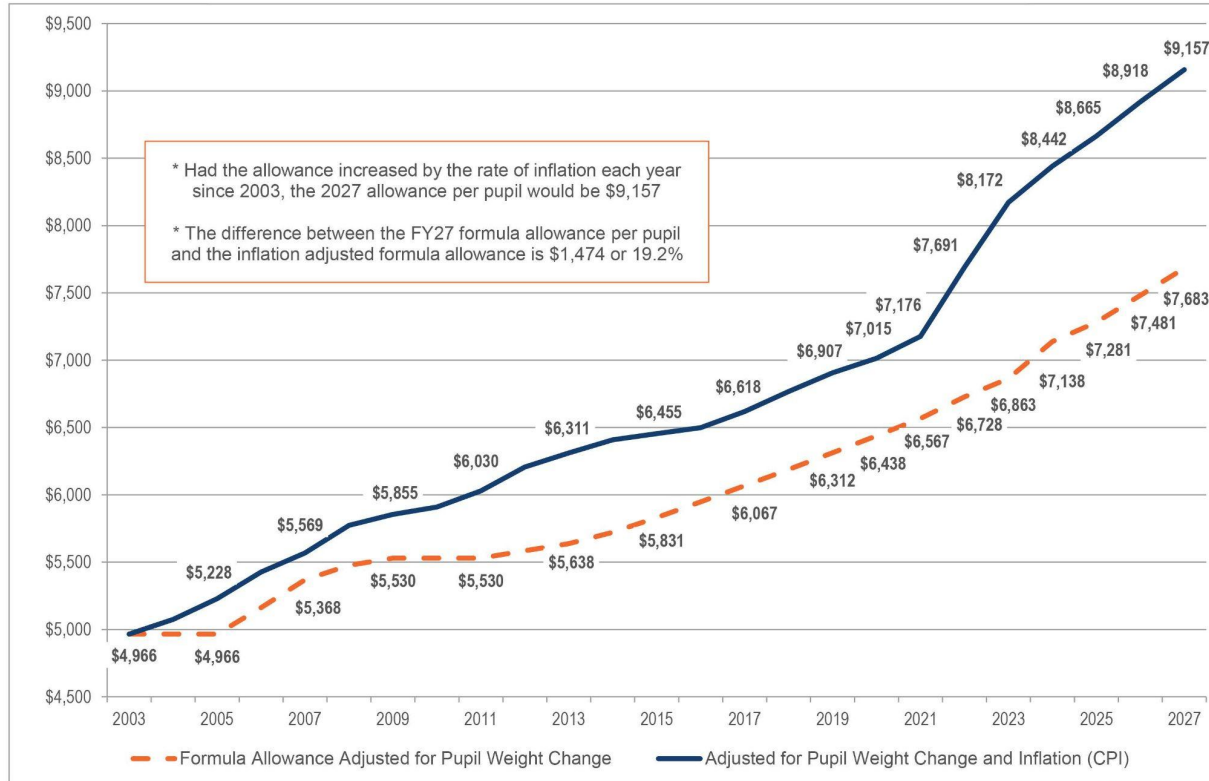
| School Year | Formula Allowance |
|-------------|-------------------|
| 2026-27     | \$7,683           |
| 2025-26     | \$7,480           |
| 2024-25     | \$7,281           |
| 2023-24     | \$7,138           |
| 2022-23     | \$6,863           |
| 2021-22     | \$6,728           |
| 2020-21     | \$6,567           |





## General Education Formula Allowance, 2003-2027

Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE December 2025 CPI Inflation Estimates and Minnesota Laws 2023



# 2026-27 Budget

[FY27 All Budget Presentation](#)

[FY27 Budget Book](#)

***\*Both documents are posted on the finance page of the ISD 622 website\****



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# Enrollment Report

[Enrollment Report - 9/30/26](#)



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# Proposed Tax Levy



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# Fall 2026 approval is...



For property taxes collected in **2027**



The basis for property tax revenue when building our **FY28** budget



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# Preliminary Levy Certification



Approval is required by the state



Deadline is September 30



Provides information to County Auditors for proposed tax statements



Final levy certification takes place in December



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# Changes in the levy

|                                              |                                               |
|----------------------------------------------|-----------------------------------------------|
| <b>Changes in<br/>state law</b>              | <b>Pupil units and<br/>population changes</b> |
| <b>Market value/tax<br/>capacity changes</b> | <b>Changes in<br/>expenditures</b>            |

**ISD 622 North St. Paul-Maplewood-Oakdale Schools**  
**Proposed Levy Certification 2026 Pay 2027**

| <b>General Fund (Fund 1)</b>            | <b>Pay 2026</b>      | <b>Proposed<br/>Pay 2027</b> | <b>\$ Change</b>    | <b>% Change</b> |
|-----------------------------------------|----------------------|------------------------------|---------------------|-----------------|
| Operating Referendum                    | \$ 11,927,889        | \$ 12,360,037                | \$ 432,148          |                 |
| Local Optional                          | \$ 8,273,903         | \$ 8,364,678                 | \$ 90,775           |                 |
| Equity                                  | \$ 1,410,636         | \$ 1,327,194                 | \$ (83,442)         |                 |
| Transition                              | \$ 153,664           | \$ 155,348                   | \$ 1,684            |                 |
| Operating Capital                       | \$ 1,445,607         | \$ 1,497,856                 | \$ 52,249           |                 |
| Q Comp                                  | \$ 984,645           | \$ 968,520                   | \$ (16,125)         |                 |
| Achievement & Integration               | \$ 901,405           | \$ 947,094                   | \$ 45,688           |                 |
| Reemployment Insurance                  | \$ 100,000           | \$ 100,000                   | \$ -                |                 |
| Safe Schools                            | \$ 411,906           | \$ 416,420                   | \$ 4,514            |                 |
| Safe Schools - Intermediate             | \$ 171,628           | \$ 173,508                   | \$ 1,881            |                 |
| Ice Arena                               | \$ 172,825           | \$ 115,500                   | \$ (57,325)         |                 |
| Career & Technical                      | \$ 713,038           | \$ 781,508                   | \$ 68,470           |                 |
| Annual OPEB                             | \$ 1,400,000         | \$ 1,389,170                 | \$ (10,830)         |                 |
| Long Term Facilities Maintenance (LTFM) | \$ 5,781,640         | \$ 5,522,281                 | \$ (259,359)        |                 |
| Building/Land Lease                     | \$ 2,366,645         | \$ 1,974,949                 | \$ (391,696)        |                 |
| Econ Dev Abatement (Woodbury)           | \$ 448,165           | \$ 907,731                   | \$ 459,567          |                 |
| <i>Adjustments and Abatements</i>       | \$ 1,278,351         | \$ 277,822                   |                     |                 |
| <b>General Fund Total Levy</b>          | <b>\$ 37,941,946</b> | <b>\$ 37,279,617</b>         | <b>\$ (662,330)</b> | <b>(1.7)</b>    |

| <b>Community Service (Fund 4)</b>        | <b>Pay 2026</b>     | <b>Proposed<br/>Pay 2027</b> | <b>\$ Change</b>  | <b>% Change</b> |
|------------------------------------------|---------------------|------------------------------|-------------------|-----------------|
| Basic Community Education                | \$ 474,767          | \$ 491,684                   | \$ 16,918         |                 |
| Early Childhood Education                | \$ 268,799          | \$ 281,922                   | \$ 13,123         |                 |
| Home Visiting                            | \$ 9,906            | \$ 9,789                     | \$ (117)          |                 |
| Adults with Disabilities                 | \$ 7,589            | \$ 7,859                     | \$ 270            |                 |
| School-age Care                          | \$ 700,000          | \$ 750,000                   | \$ 50,000         |                 |
| <i>Adjustments and Abatements</i>        | \$ (17,328)         | \$ 204,198                   |                   |                 |
| <b>Community Service Fund Total Levy</b> | <b>\$ 1,443,733</b> | <b>\$ 1,745,452</b>          | <b>\$ 301,720</b> | <b>20.9</b>     |

| <b>Debt Service (Fund 7)</b>        | <b>Pay 2026</b>      | <b>Proposed<br/>Pay 2027</b> | <b>\$ Change</b>    | <b>% Change</b> |
|-------------------------------------|----------------------|------------------------------|---------------------|-----------------|
| Voter Approved Debt Service         | \$ 16,911,903        | \$ 18,622,532                |                     |                 |
| Non-Voter Approved Debt Service     | \$ 11,565,529        | \$ 12,973,098                |                     |                 |
| <i>Adjustments and Abatements</i>   | \$ -                 | \$ -                         |                     |                 |
| <b>Debt Service Fund Total Levy</b> | <b>\$ 28,477,432</b> | <b>\$ 31,595,630</b>         | <b>\$ 3,118,198</b> | <b>10.9</b>     |

| <b>OPEB Debt Service (Fund 47)</b>       | <b>Pay 2026</b>     | <b>Proposed<br/>Pay 2027</b> | <b>\$ Change</b>         | <b>% Change</b> |
|------------------------------------------|---------------------|------------------------------|--------------------------|-----------------|
| Debt Service                             | \$ 2,104,893        | \$ -                         |                          |                 |
| <i>Adjustments and Abatements</i>        | \$ 25,798           |                              |                          |                 |
| <b>OPEB Debt Service Fund Total Levy</b> | <b>\$ 2,130,691</b> | <b>\$ -</b>                  | <b>\$ (2,130,691.00)</b> | <b>(100.0)</b>  |

|                              | <b>Pay 2026</b>   | <b>Proposed<br/>Pay 2027</b> | <b>\$ Change</b>  | <b>% Change</b> |
|------------------------------|-------------------|------------------------------|-------------------|-----------------|
| <b>Grand Total All Funds</b> | <b>69,993,802</b> | <b>\$ 70,620,699</b>         | <b>\$ 626,897</b> | <b>0.9</b>      |

# Next Steps

- Approval of the proposed levy at the maximum: September 28
- Truth in Taxation hearing: December 14
- Approval of the final levy: December 14

***\*If our operating increase is successful in November, those adjustments will be made for the TNT in December.\****

# Resources

- [School Finance Guide for Legislators](#)
- [School Finance Acronyms](#)
- [A Guide to the MN Property Tax System](#)
- [Why Property Taxes Vary from Year to Year](#)
- [UFARS](#) (Uniform Financial Accounting and Reporting Standards)
- [AMSD Districts](#) - Combined Operating and Capital Projects, 2025-26

# Upcoming Meetings

- December 1, 2026, 6-7 p.m.
- February 23, 2027, 6-7 p.m.
- April 27, 2027, 6-7 p.m.



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# QUESTIONS



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