



School District 622

NORTH ST. PAUL | MAPLEWOOD | OAKDALE

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FY26 All Funds Budget Presentation

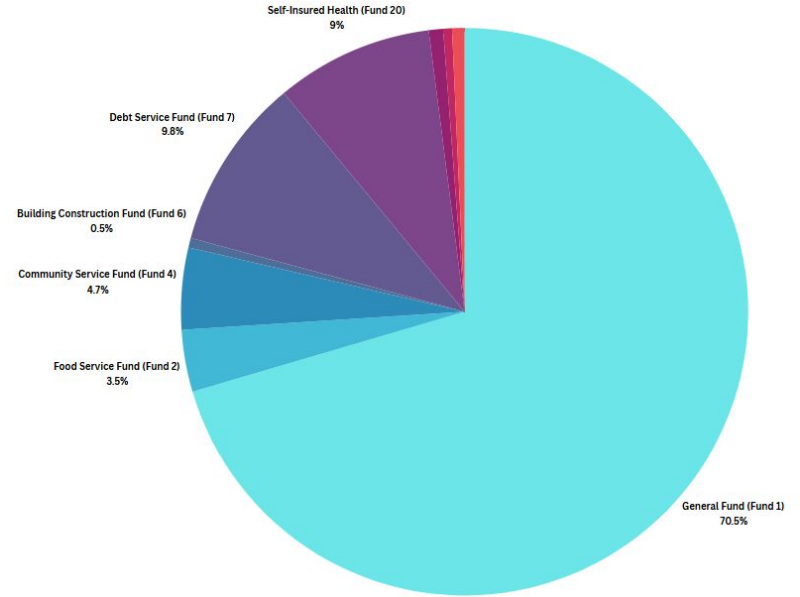
School Board Meeting

June 24, 2025

*Presented by: Josh Anderson
Director of Finance and Technology*

2025-26 Budget

- General Fund (Fund 1)
- Food Service Fund (Fund 2)
- Community Service Fund (Fund 4)
- Building Construction Fund (Fund 6)
- Debt Service Fund (Fund 7)
- Self-Insured Health (Fund 20)
- Self-Insured Dental (Fund 21)
- OPEB Trust (Fund 45)
- OPEB Funds (Fund 47)



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FY 26 General Fund 01

Budget Assumptions



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FY26 Budget Assumptions

Enrollment Projections	Slight increase
Basic Formula Allowance	2.74 % CPI
Compensatory Revenue	Reduction of \$154,000
Title I Revenue	Reduction of \$660,386
Utilities - Electricity	Increase of 10%
Utilities - Natural Gas	Increase of 8%
Utilities - Water & Sewer	Increase of 4%

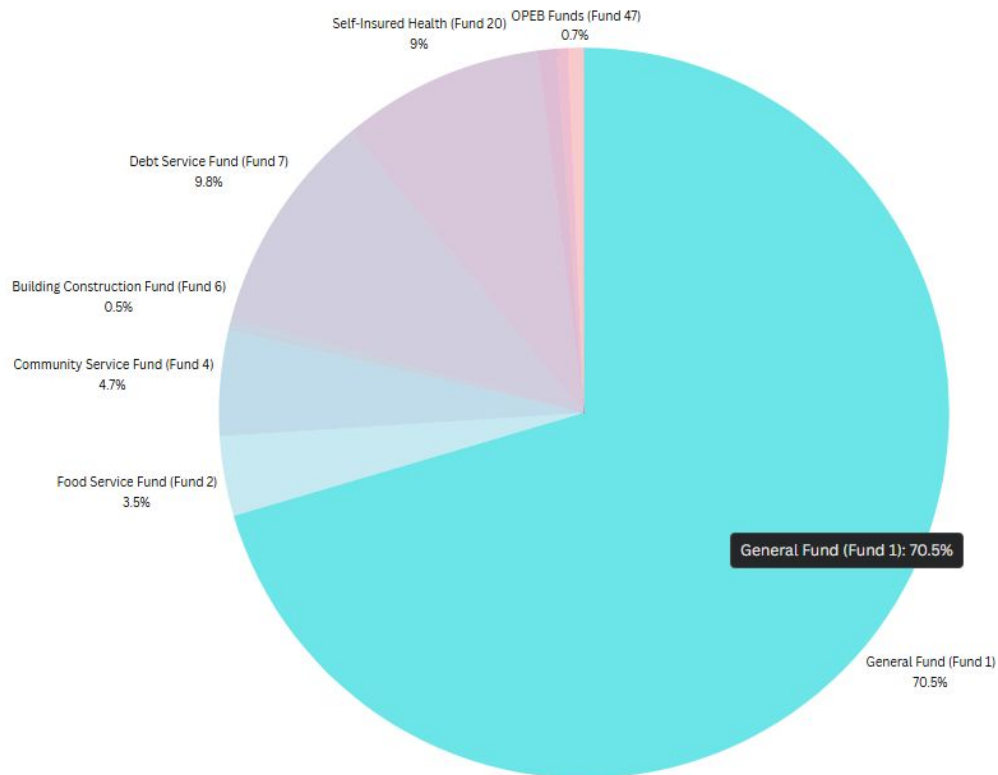
FY26 Budget Assumptions

TRA increase	Increase of 0.75% (\$930,000)
Contracted Transportation	Increase of 4%
Food & Delivery	Increase of 11%
Workers Comp Insurance	Increase of 10%
Property Liability Insurance	Increase of 15%
Negotiations	TBD

District 622 FY26 Enrollment Projections

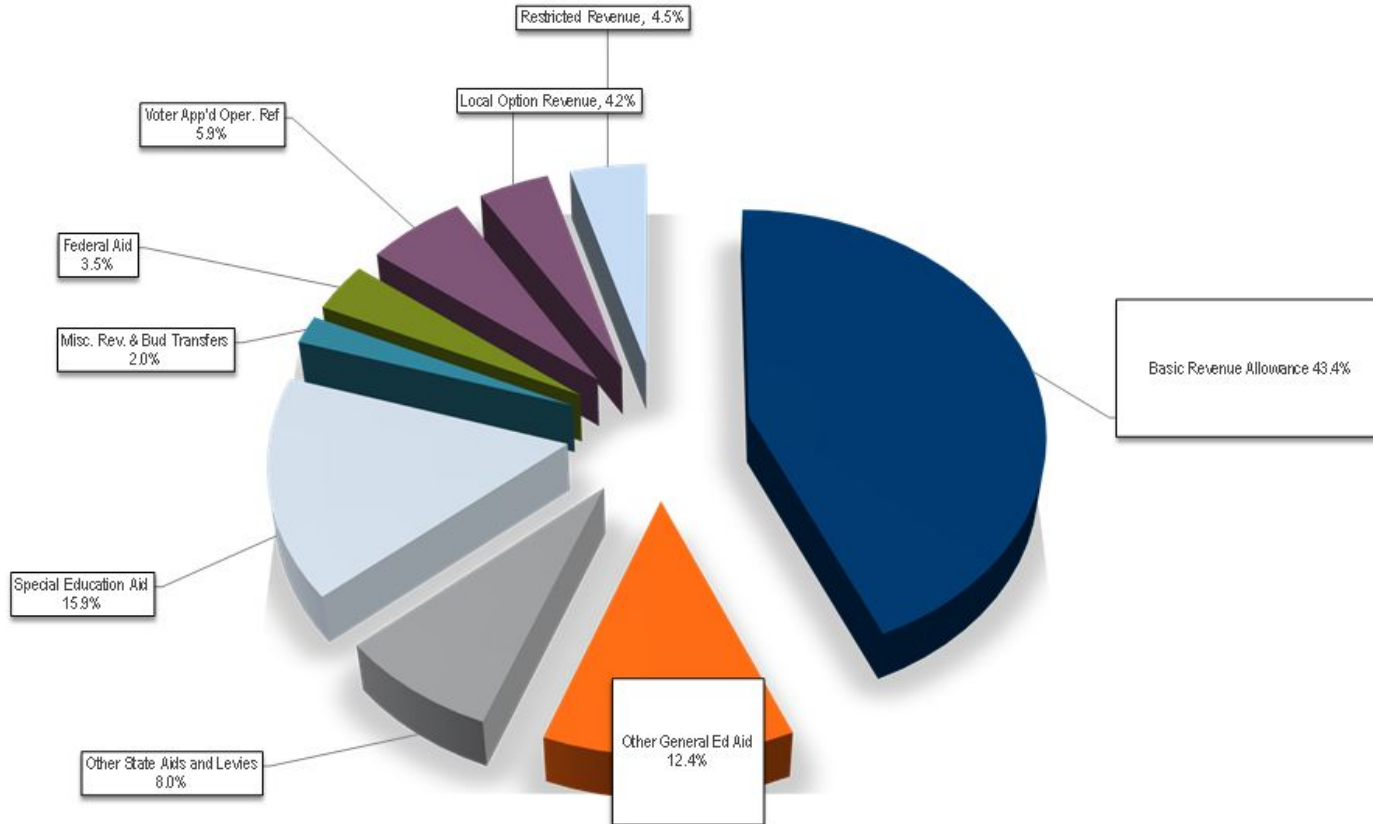
Enrollment Projection Using a 4 Year Average						
	Enrollment Projections					
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
ECSE	216.8	218.0	219.2	220.4	221.6	222.8
Pre K	157.9	158.7	159.6	160.5	161.4	162.3
K	722.7	726.7	730.7	734.7	738.8	742.8
1	730.1	737.1	741.2	745.3	749.4	753.5
2	758.4	730.9	737.9	742.0	746.1	750.2
3	712.9	759.8	732.3	739.3	743.4	747.5
4	712.3	719.5	766.8	739.0	746.1	750.2
5	708.8	724.6	732.0	780.1	751.8	759.0
6	730.9	693.3	708.7	716.0	763.1	735.4
7	712.6	740.1	701.9	717.6	724.9	772.6
8	728.6	720.0	747.7	709.1	725.0	732.3
9	839.0	861.4	851.3	884.0	838.5	857.2
10	862.8	869.0	892.3	881.7	915.7	868.5
11	906.0	863.3	869.5	892.8	882.3	916.2
12	900.0	915.5	866.7	873.8	900.4	1,008.4
K-12	10,025.1	10,061.2	10,079.0	10,155.5	10,225.3	10,393.9
ECSE-12	10,399.7	10,437.9	10,457.8	10,536.4	10,608.3	10,778.9
Adjusted Pupil Units	11,389.5	11,431.8	11,443.7	11,528.3	11,605.7	11,810.0

General Fund (Fund 1)



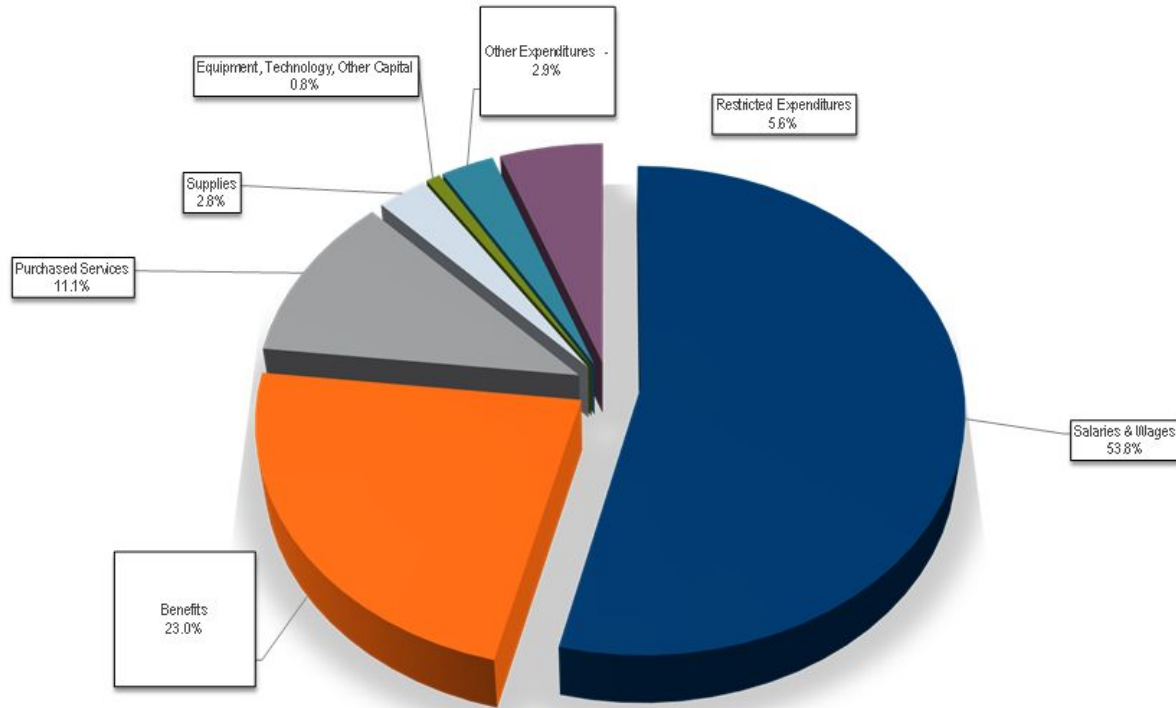
North St. Paul - Maplewood - Oakdale Public School District

Fiscal Year 2025-26 General Fund Revenue



North St. Paul - Maplewood - Oakdale Public School District

Fiscal Year 2025-26 General Fund Expenditures



General Fund Overview

Total Revenues	\$196,332,655
Total Expenditures Before Reductions	\$206,346,018
Budget Reductions	\$7,028,388.47
Total Expenditures	\$199,317,629
Fund Balance Contribution	(\$2,984,974)



General Fund Budget Overview

Definitions	Projected 2025-2026
Revenue	\$196,332,655
Expenditures	<u>\$199,317,629</u>
Revenue Over (Under) Expenditures	<u>(\$2,984,974)</u>
Fund Balance	<u>\$25,022,734</u>
Assigned Fund Balance	\$7,476,439
Unassigned Fund Balance	\$17,546,295
Percent Unassigned	8.8%
Unassigned Target Fund Balance %	8.0%
Minimum Unassigned Fund Balance	\$15,945,410
Fund Balance Over (Under) Target	\$1,600,885

Fund 02 Nutrition Services

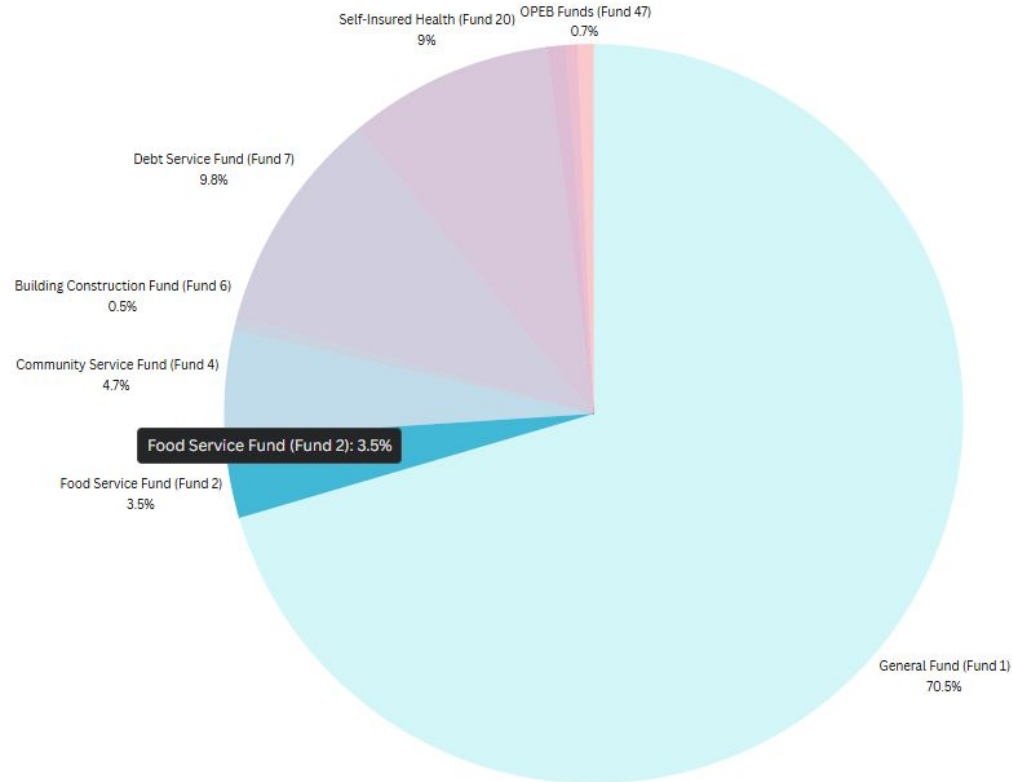


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Food Service Fund (Fund 2)



Nutrition Budget Assumptions

- Increased food costs
- Higher breakfast and lunch participation
 - Universal Free Meals
- Increased labor costs
 - Contract settlement (TBD)
 - Additional staff to support dishrooms
 - Breakfast programming

Nutrition Services Revenues/Expenditures

Total Revenues	\$9,833,000
Salaries & Wages	\$2,565,966.10
Employee Benefits	\$1,090,230.60
Purchased Services/Supplies & Materials	\$5,891,150
Total Expenditures	\$9,547,346.70

Fund 04 Community Service (Education)

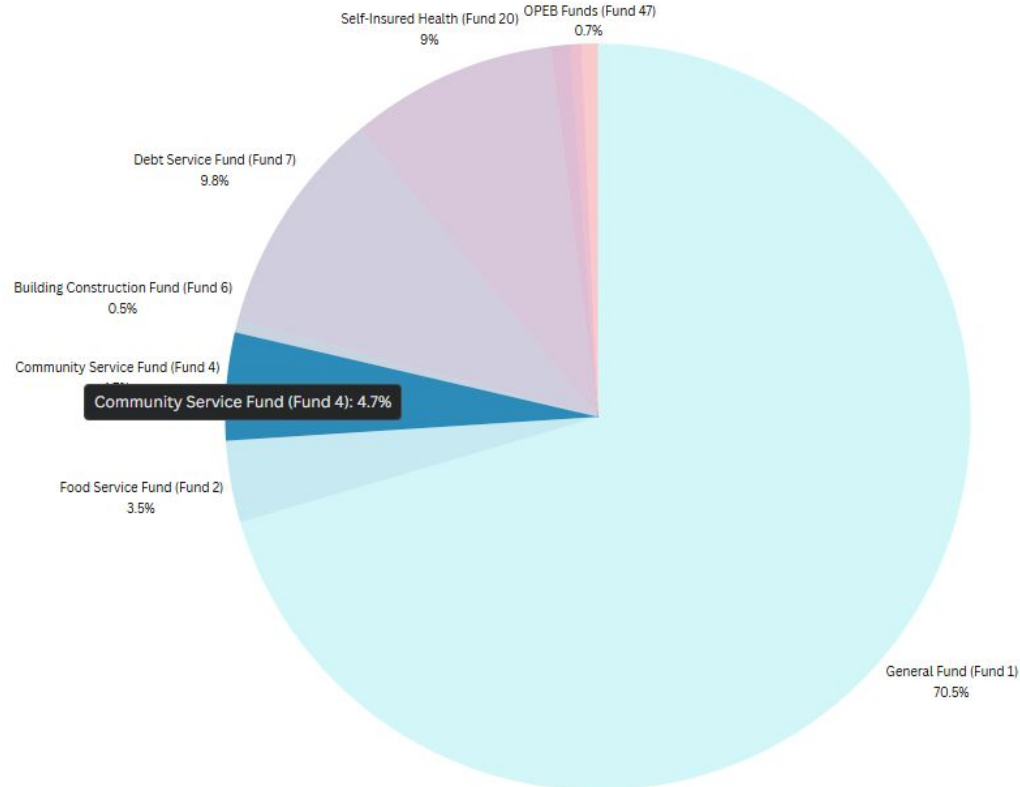


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Fund 04 Community Service (Education)



Community Services Budget

Program	Proposed Revenue	Proposed Expenditure
Adult Basic Education	5,254,735	5,209,935
Adult Enrichment	162,282	162,282
Adventure Connection	2,416,104	2,482,431
Adventure Connection - (S / N)	700,000	700,000
Aquatics	147,000	147,000
Central Administration	491,363	231,585
Community Bridge	94,555	94,555
ECFE	736,502	783,421

Community Services Budget

Program	Proposed Revenue	Proposed Expenditure
EC Screening	60,000	60,000
Facility Use	272,012	272,012
School Readiness	995,701	945,386
Pathways II	248,311	248,311
Meals on Wheels	131,227	131,227
Youth Enrichment	262,849	262,849
Youth Service	84,485	84,485
Non-Public	939,666	939,666

Community Services Budget Overview

Revenue	12,996,793
Expenditures	12,845,145
Proposed Balance	151,647



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Fund 06 Construction

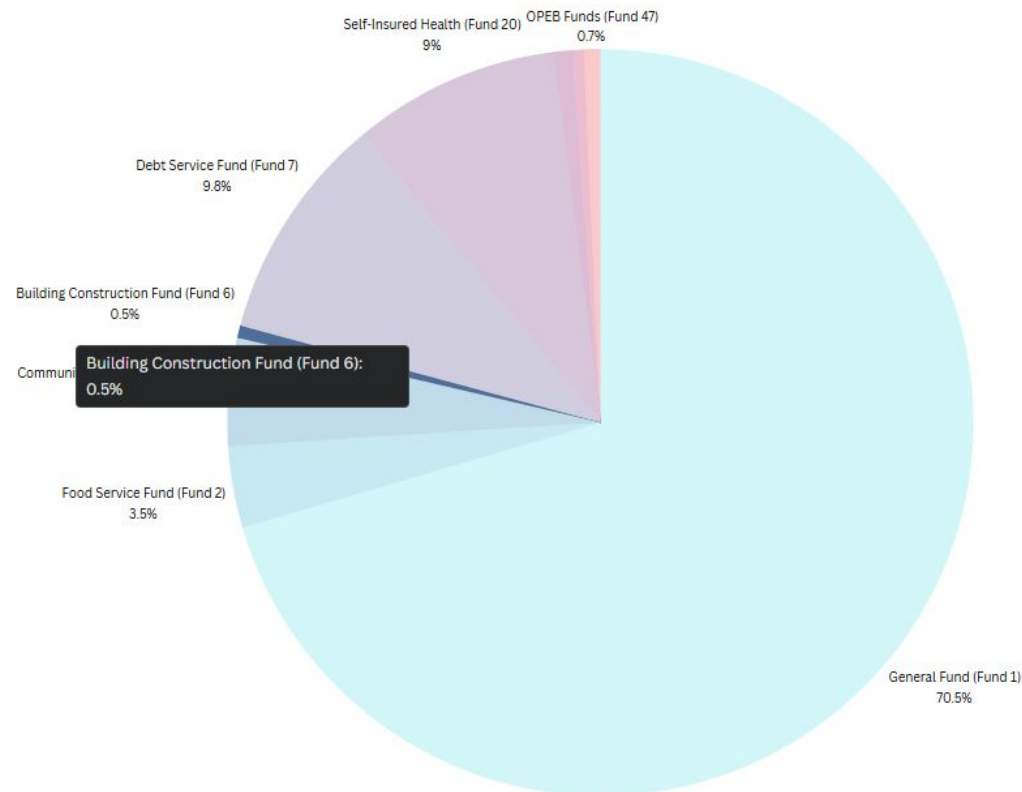


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Fund 06 Construction



Fund 06 Construction

Revenue	\$1,500,000
Expenditures	TBD
Revenues/Expenditures	TBD
<i>*Note: We will sell bonds to fund projects, but the timeline on when we will realize the revenue is TBD.</i>	

Fund 07 Debt Service

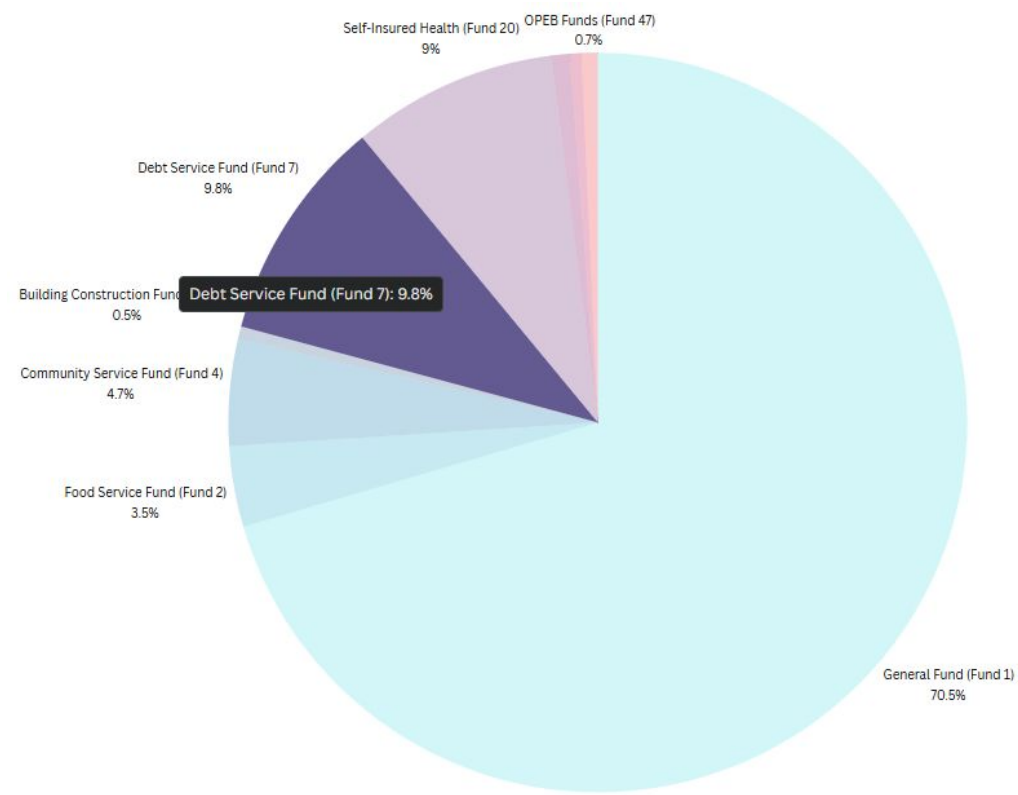


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Fund 07 Debt Service



Debt Service

Revenue	\$27,355,476
Expenditures	\$27,355,476
Revenues/Expenditures	\$0

Fund 20 Medical

Fund 21 Dental

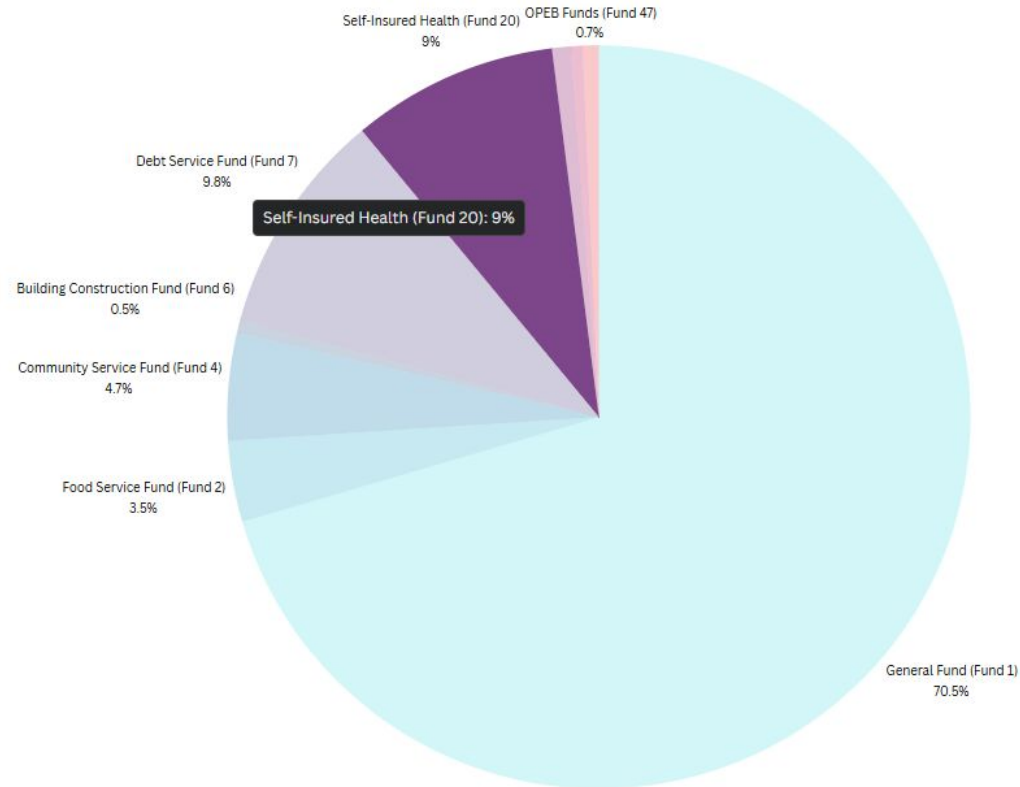


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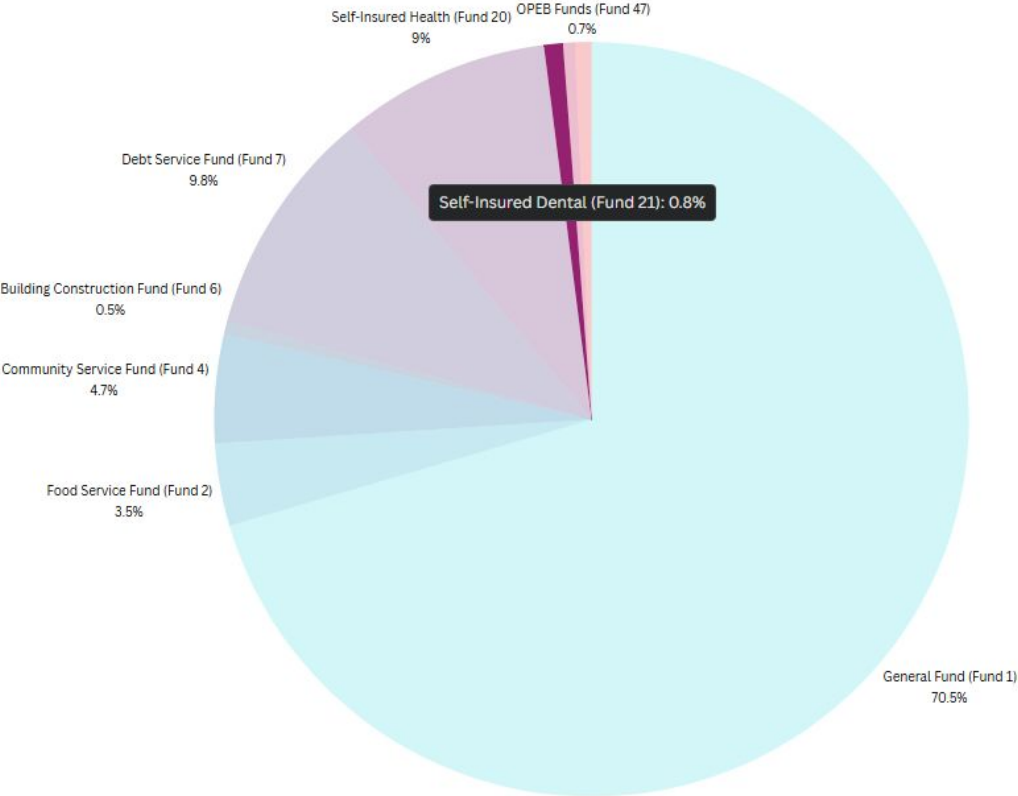
Fund 20 Medical



Fund 20 - Self Insured Medical

Revenue	\$25,021,174
Expenditures	\$25,021,174
Revenues/Expenditures	0

Fund 21 Dental



Fund 21 - Self Insured Dental

Revenue	\$2,263,572
Expenditures	\$2,263,572
Revenues/Expenditures \$0	

Fund 45 OPEB Trust

Fund 47 OPEB Debt

(other post employment benefits)

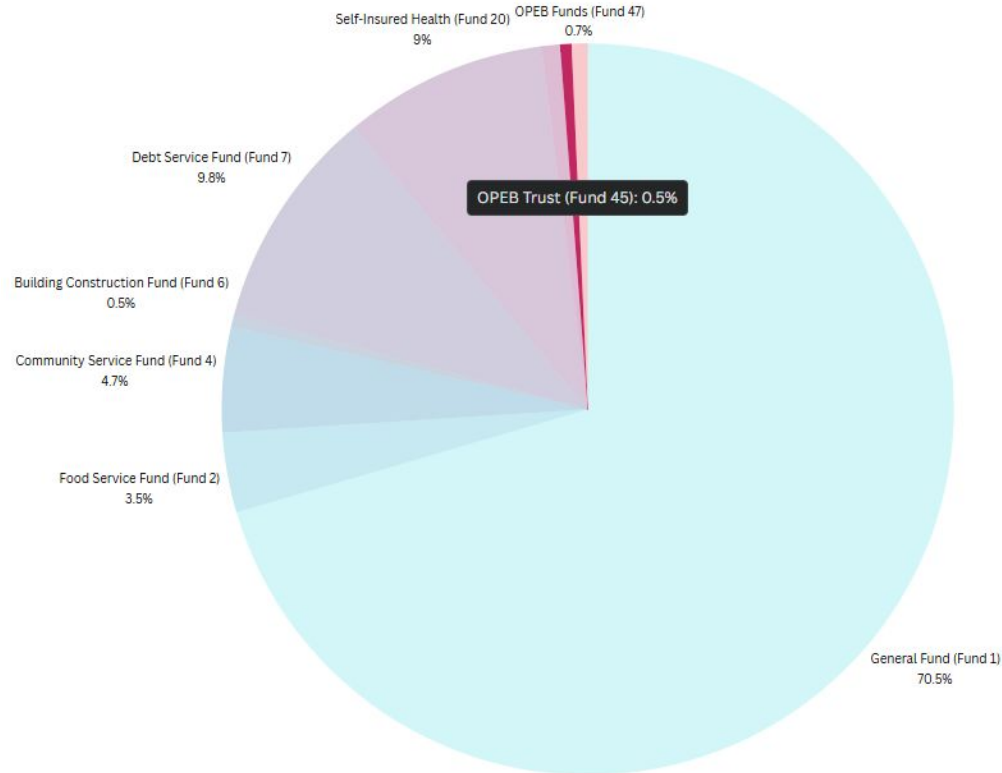


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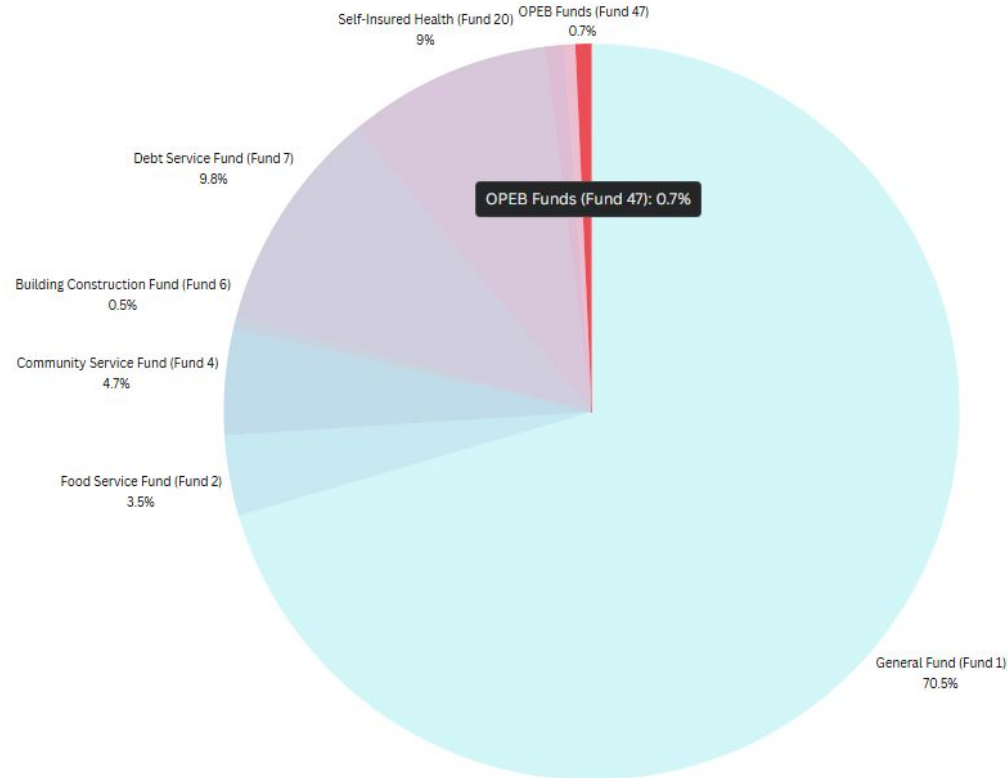
Fund 45 OPEB Trust



Fund 45 - OPEB Trust

Revenue	\$1,400,000
Expenditures	\$1,400,000
Revenues/Expenditures	\$0

Fund 47 OPEB Debt



Fund 47 - OPEB Debt

Revenue	\$1,975,516
Expenditures	\$1,975,516
Revenues/Expenditures	\$0



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