

## **Work Session**

Monday, May 16, 2022 7:00 PM

Waconia Public Schools - District Office - Conf Rm A, 512 Industrial Blvd.,  
Waconia, MN 55387

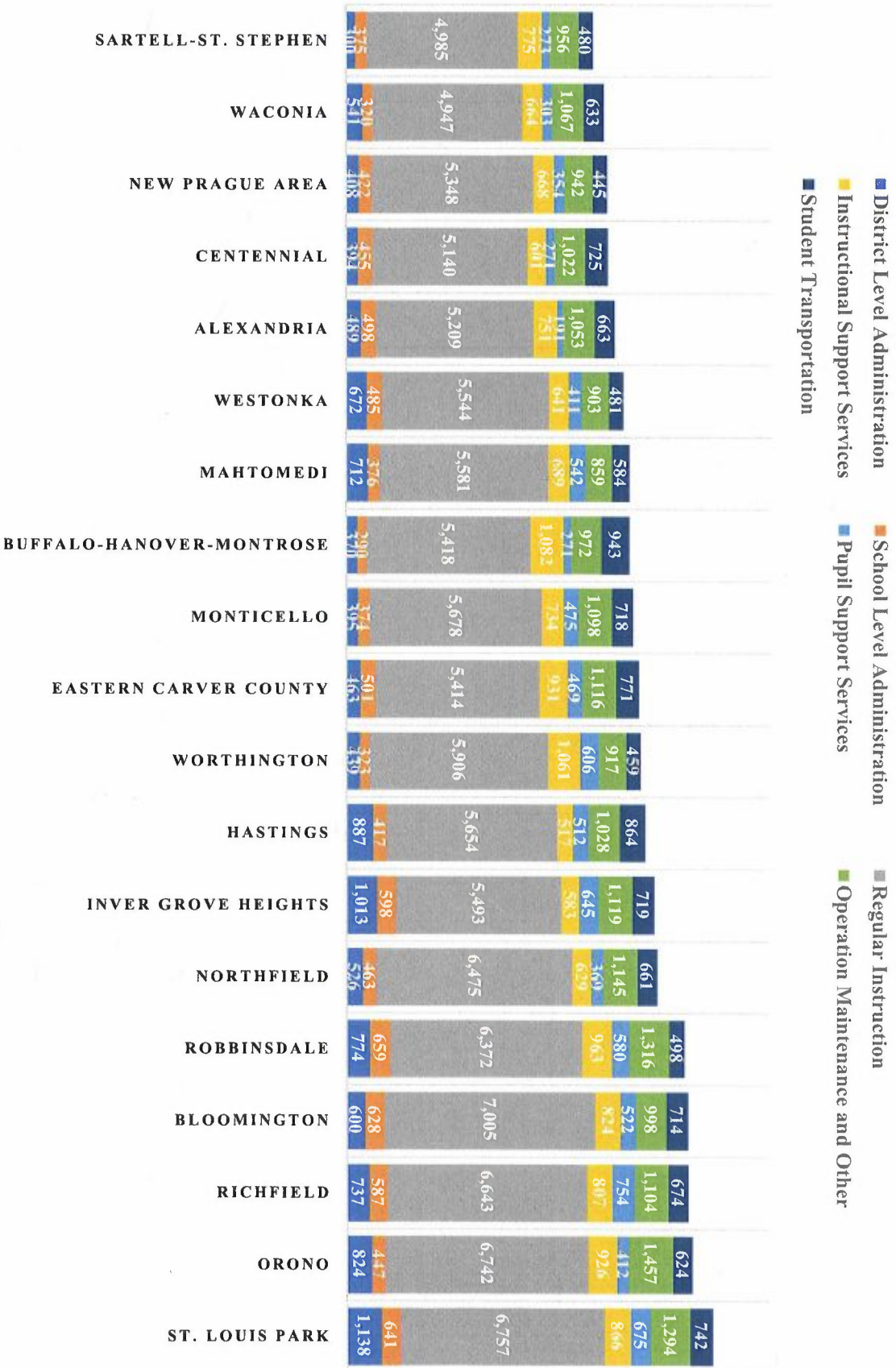
1. **Student Board Representative Recruitment & Service Presentation**

**Presenter:** Kate Schutte, Jack McCarty

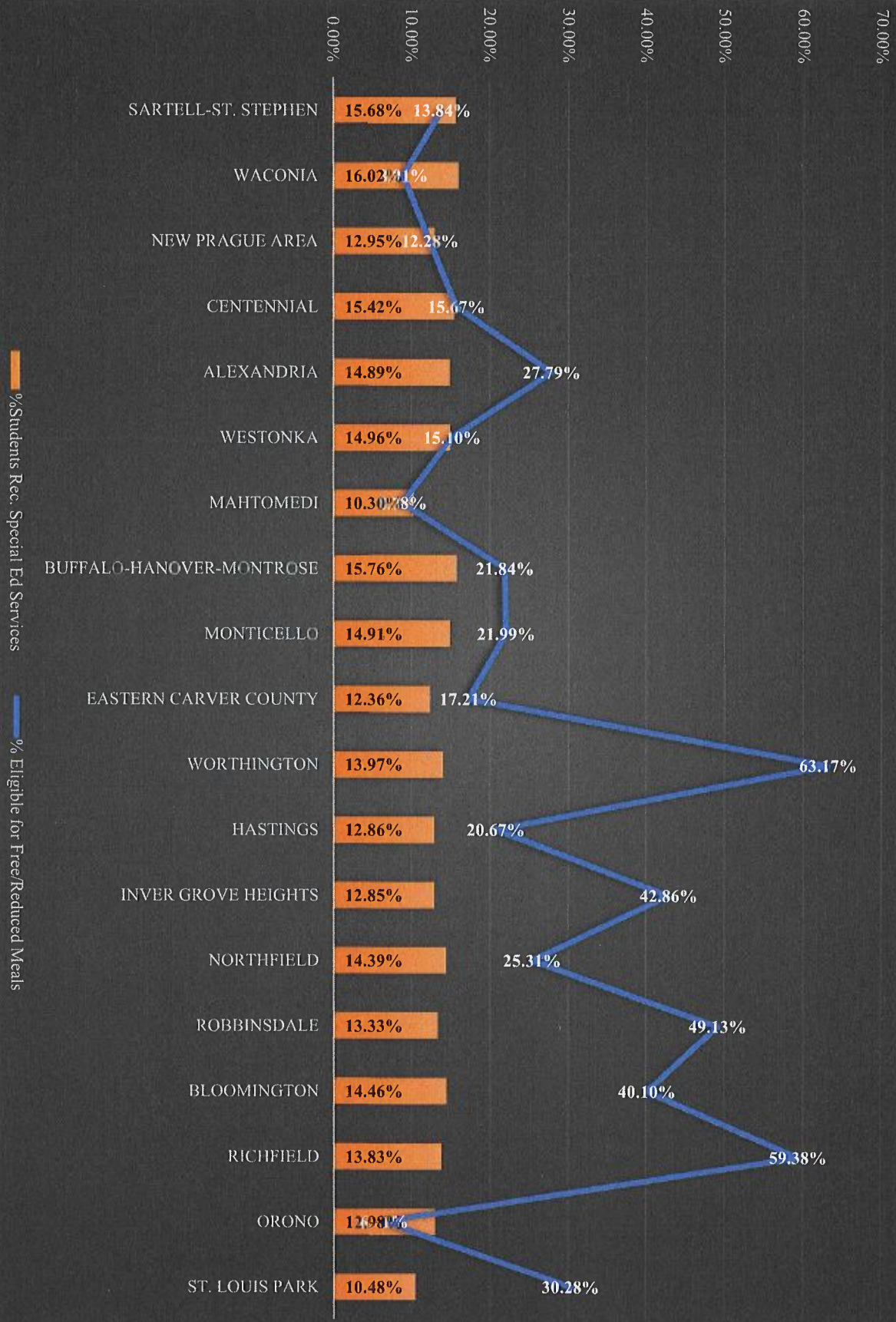
2. **Superintendent Updates**

3. **Budget Discussion**

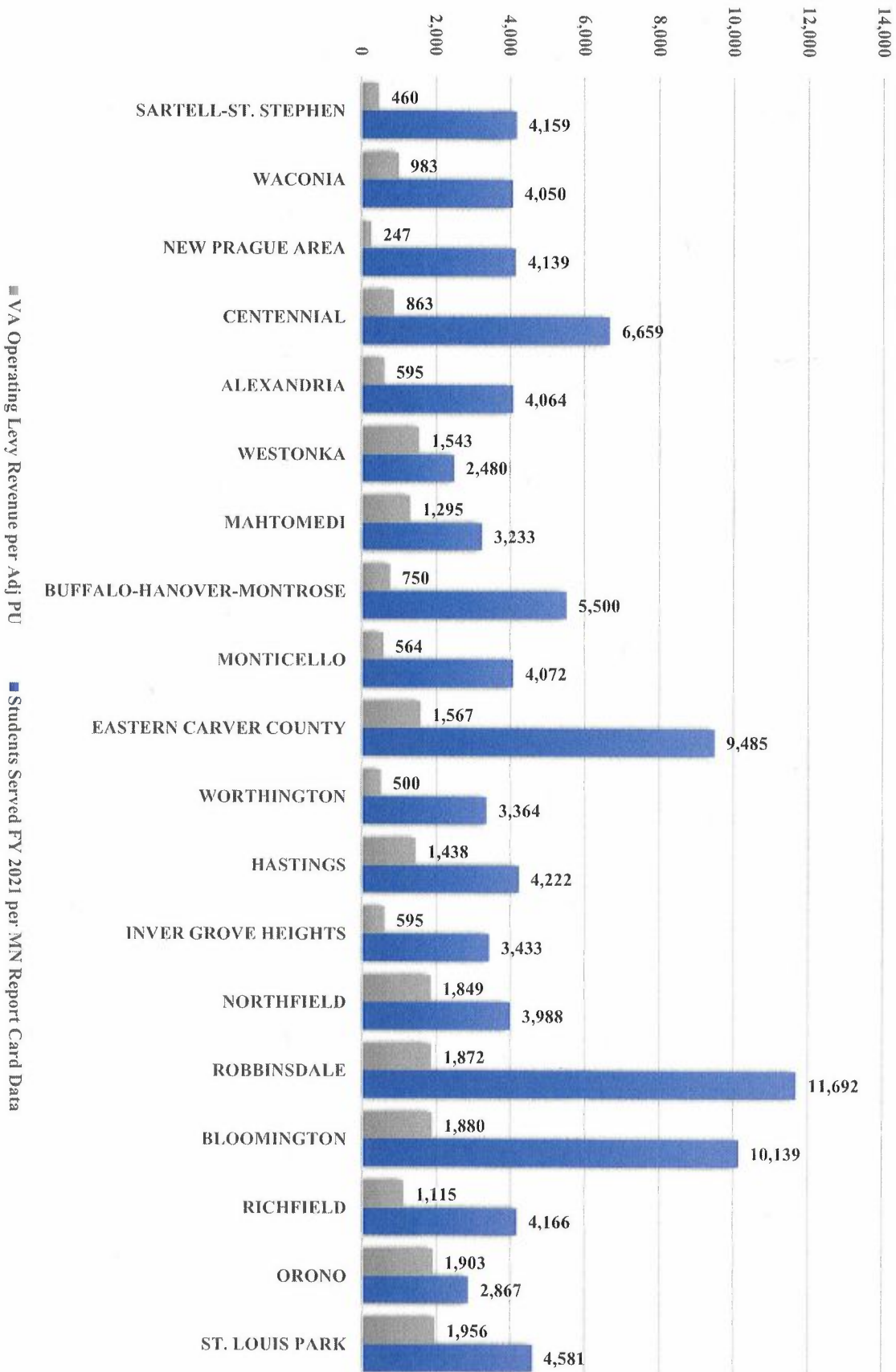
# GENERAL FUND CATEGORICAL SPENDING PER ENROLLED STUDENT FY 2021



# TWO PUPIL UNIT STATISTICS



# VOTER APPROVED OPERATING LEVY AUTHORITY PER ADJUSTED PUPIL UNIT



## SPECIFIC DISTRICT INFORMATION

110

Use Drop Down Box to Pick Specific District

District Short Name: **WACONIA**  
 Metro or Rural Designation: **Metro**

## ENROLLMENT INFORMATION - HISTORICAL

### AVERAGE DAILY MEMBERSHIP (ADM)

Grade	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
K (total) + EC	303.98	297.11	325.26	306.66	341.62	311.49	315.52	287.88
1	271.25	276.32	273.68	304.64	279.43	298.31	279.55	275.12
2	303.37	292.95	286.59	285.78	317.32	283.29	307.55	263.68
3	268.77	304.58	294.60	286.77	290.88	315.30	288.31	302.78
4	273.77	283.61	313.30	302.92	286.28	290.51	321.71	283.33
5	278.85	284.16	291.17	314.65	314.30	292.84	289.96	320.73
6	303.22	282.97	287.72	300.89	317.92	321.17	308.78	291.20
7	304.06	306.30	292.46	285.71	311.86	325.76	329.91	309.95
8	255.13	308.32	315.90	286.37	301.24	305.71	325.05	330.45
9	282.29	274.14	330.61	347.61	319.60	323.83	340.70	360.54
10	300.18	280.29	279.67	328.96	346.82	321.42	328.24	332.49
11	270.41	301.52	275.18	276.77	325.88	337.36	309.94	314.13
12	283.95	267.12	293.72	271.26	285.65	323.67	326.18	299.82
<b>Total ADM</b>	<b>3,699.23</b>	<b>3,759.39</b>	<b>3,859.86</b>	<b>3,898.99</b>	<b>4,038.80</b>	<b>4,050.66</b>	<b>4,071.40</b>	<b>3,972.10</b>
Elementary ADM 1-6	1,699.23	1,724.59	1,747.06	1,795.65	1,806.13	1,801.42	1,795.86	1,736.84
Secondary ADM 7-12	1,696.02	1,737.69	1,787.54	1,796.68	1,891.05	1,937.75	1,960.02	1,947.38
<b>Total Adjusted Pupil Units</b>	<b>4,038.43</b>	<b>4,106.93</b>	<b>4,217.37</b>	<b>4,258.33</b>	<b>4,417.01</b>	<b>4,438.21</b>	<b>4,463.40</b>	<b>4,361.58</b>

## ENROLLMENT INFORMATION - FALL 2020 DATA

All Grade Enrollment	4,050.00		All Grade Enrollment	4,050.00	
Female Enrollment	1,980.00	48.89%	Non White Enrollment	442.00	10.91%
Male Enrollment	2,070.00	51.11%	White Enrollment	3,608.00	89.09%
Eligible for Free/Reduced Meals	227.00	5.60%	English Learner Count	70.00	1.73%
Students Experiencing Homelessness	9.00	0.22%	Students Rec. Special Ed Services	649.00	16.02%
Open Enrolled IN Students	583.00		Open Enrolled OUT Students	568.00	
Count of # Districts sending District Open Enrollees	12.00		Count of # Districts receiving District Open Enrollees	19.00	
<b>OPEN ENROLLMENT NET DIFFERENCE (GAIN / LOSS)</b>				<b>15.00</b>	

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District Short Name: **WACONIA**

Metro or Rural Designation: **Metro**

### ENROLLMENT INFORMATION - FALL 2019 DATA

All Grade Enrollment	4,143.00		All Grade Enrollment	4,143.00	
Female Enrollment	2,005.00	48.39%	Non White Enrollment	445.00	10.74%
Male Enrollment	2,138.00	51.61%	White Enrollment	3,698.00	89.26%
Eligible for Free/Reduced Meals	369.00	8.91%	English Learner Count	62.00	1.50%
Students Experiencing Homelessness	5.00	0.12%	Students Rec. Special Ed Services	694.00	16.75%
Open Enrolled <b>IN</b> Students	564.00		Open Enrolled <b>OUT</b> Students	589.00	
Count of # Districts sending District Open Enrollees	10		Count of # Districts receiving District Open Enrollees	21	
<b>OPEN ENROLLMENT NET DIFFERENCE (GAIN / LOSS)</b>					<b>(25.00)</b>

### HOW ARE THE STUDENTS DOING

	Fiscal Year	MATH	READING	# of Students	Graduation
<b>PERCENTAGE</b>	2017	78.32%	75.01%	<b>Graduated</b>	<b>Rate</b>
<b>MEETING</b>	2018	74.28%	70.92%	337	95.47%
<b>STANDARDS</b>	2019	70.28%	70.35%	334	94.08%
	2020	N/A	N/A		

### WHAT IS THE DISTRICT'S HISTORICAL CAPTURE RATE

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
<b>RESIDENT ADM</b>	3,914	3,930	4,087	4,170	4,268	4,236	4,209	4,082
<b>ENROLLMENT OPTIONS OUT TO ALL EDUCATION ENTITIES</b>	592	595	658	710	737	731	724	817
<b>CAPTURE RATE</b> (% of RESIDENTS SERVED)	84.87%	84.86%	83.90%	82.97%	82.73%	82.74%	82.79%	79.98%

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### GENERAL FUND BALANCE VERSUS EXPENDITURE INFORMATION ALONG WITH REVENUE ENHANCEMENT INFORMATION

2016-17 General Fund Expenditures	2016-17 Unreserved General Fund Balance	2016-17 Percent of General Fund Expenditures	2017-18 General Fund Expenditures	2017-18 Unreserved General Fund Balance	2017-18 Percent of General Fund Expenditures	2018-19 General Fund Expenditures	2018-19 Unreserved General Fund Balance	2018-19 Percent of General Fund Expenditures
36,687,051	2,643,264	7.20%	38,856,101	(1,751,938)	-4.51%	41,590,079	(6,435,564)	-15.47%
2019-20 General Fund Expenditures	2019-20 Unreserved General Fund Balance	2019-20 Percent of General Fund Expenditures						
41,141,354	(6,218,593)	-15.12%						

### FISCAL YEAR 2023 REVENUE ENHANCEMENT

	ESTIMATED ADJUSTED PUPIL UNITS 4,590.00	LOCAL OPTIONAL REVENUE (LOR) PER ADJ PU 724.00	LOCAL OPTIONAL REVENUE 3,323,160.00	ESTIMATED ADJUSTED PUPIL UNITS 4,590.00	VOTER APPROVED REFERENDUM REVENUE (VA OP LEVY) PER ADJ PU 983.08	VA OP LEVY REVENUE 4,512,346.38	
FISCAL YEAR	2024	2025	2026	2027	2028	2029	2030
EST VA OP LEVY PER ADJ PU	1,003.71	1,025.98	1,049.48	1,073.72	1,099.39	1,126.18	490.81
EST FUTURE ADJ PU	4,590.00	4,590.00	4,590.00	4,590.00	4,590.00	4,590.00	4,590.00
EST FUTURE OP LEVY REV	4,607,027.06	4,709,263.66	4,817,103.51	4,928,391.51	5,046,199.44	5,169,179.60	2,252,822.49

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**KEY SPENDING AREAS - GENERAL FUND - FY 2018 FINAL**

STUDENTS SERVED FY 2018 per MN REPORT CARD Data **4,067.41**

Spending Areas	Expenditures	Expenditures per Student Served	Percentage of Total	Statewide Rank (1 is lowest)	Metro Rank (1 is lowest)
District Level Administration	2,224,471.37	546.90	5.05%		
School Level Administration	1,195,214.96	293.85	2.71%		
Regular Instruction	18,888,528.35	4,643.87	42.87%		
Career and Technical Instruction	709,605.42	174.46	1.61%		
Special Education	8,527,165.55	2,096.46	19.35%		
Student Activities and Athletics	1,740,572.52	427.93	3.95%		
Instructional Support Services	2,747,412.33	675.47	6.24%		
Pupil Support Services	1,244,383.85	305.94	2.82%		
Operation Maintenance and Other	3,575,367.77	879.03	8.11%		
Student Transportation	2,472,364.87	607.85	5.61%		
<b>Subtotal - General Fund Operating Expenditures</b>	<b>43,325,086.99</b>	<b>10,651.76</b>	<b>98.33%</b>	<b>104</b>	<b>11</b>
Capital Expenditures	737,891.70	181.42	1.67%		
<b>Total General Fund</b>	<b>44,062,978.69</b>	<b>10,833.18</b>	<b>100.00%</b>	<b>71</b>	<b>8</b>
<b>Total of Non-Green Spending Areas Above</b>	<b>32,347,743.50</b>	<b>7,952.91</b>	<b>73.41%</b>	<b>91</b>	<b>9</b>

Statewide districts total 331  
 Metro districts total 49  
 Rural districts total 282

**KEY SPENDING AREAS - GENERAL FUND - FY 2019 FINAL**

STUDENTS SERVED FY 2019 per MN REPORT CARD Data **4,073.01**

Spending Areas	Expenditures	Expenditures per Student Served	Percentage of Total	Statewide Rank (1 is lowest)	Metro Rank (1 is lowest)
District Level Administration	2,361,830.49	579.87	4.74%		
School Level Administration	1,204,560.64	295.74	2.42%		
Regular Instruction	19,650,714.29	4,824.62	39.46%		
Career and Technical Instruction	588,219.11	144.42	1.18%		
Special Education	9,129,057.39	2,241.35	18.33%		
Student Activities and Athletics	1,992,142.07	489.11	4.00%		
Instructional Support Services	2,692,059.01	660.95	5.41%		
Pupil Support Services	1,284,150.68	315.28	2.58%		
Operation Maintenance and Other	3,945,391.66	968.67	7.92%		
Student Transportation	2,914,884.38	715.66	5.85%		
<b>Subtotal - General Fund Operating Expenditures</b>	<b>45,763,009.72</b>	<b>11,235.67</b>	<b>91.89%</b>	<b>128</b>	<b>15</b>
Capital Expenditures	4,036,292.01	990.99	8.11%		
<b>Total General Fund</b>	<b>49,799,301.73</b>	<b>12,226.66</b>	<b>100.00%</b>	<b>149</b>	<b>18</b>
<b>Total of Non-Green Spending Areas Above</b>	<b>34,053,591.15</b>	<b>8,360.79</b>	<b>77.18%</b>	<b>113</b>	<b>14</b>

Statewide districts total 331  
 Metro districts total 49  
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## SPECIFIC DISTRICT INFORMATION

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### KEY SPENDING AREAS - GENERAL FUND - FY 2020 FINAL

STUDENTS SERVED FY 2020 per MN REPORT CARD Data 4,143.00

Spending Areas	Expenditures	Expenditures per Student Served	Percentage of Total	Statewide Rank (1 is lowest)	Metro Rank (1 is lowest)
District Level Administration	2,204,108.23	532.01	4.77%	Statewide districts total 329 Metro districts total 49 Rural districts total 280	
School Level Administration	1,266,254.10	305.64	2.74%		
Regular Instruction	19,463,765.32	4,697.99	42.14%		
Career and Technical Instruction	569,607.07	137.49	1.23%		
Special Education	9,295,235.81	2,243.60	20.13%		
Student Activities and Athletics	1,526,986.34	368.57	3.31%		
Instructional Support Services	2,579,740.14	622.67	5.59%		
Pupil Support Services	1,071,989.47	258.75	2.32%		
Operation Maintenance and Other	3,780,616.39	912.53	8.19%		
Student Transportation	2,900,967.10	700.21	6.28%		
<b>Subtotal - General Fund Operating Expenditures</b>	<b>44,659,269.97</b>	<b>10,779.45</b>	<b>96.69%</b>	<b>78</b>	<b>11</b>
Capital Expenditures	1,526,986.34	368.57	3.31%		
<b>Total General Fund</b>	<b>46,186,256.31</b>	<b>11,148.02</b>	<b>100.00%</b>	<b>49</b>	<b>7</b>
<b>Total of Non-Green Spending Areas Above</b>	<b>33,267,440.75</b>	<b>8,029.80</b>	<b>74.12%</b>	<b>72</b>	<b>9</b>

### KEY SPENDING AREAS - GENERAL FUND - FY 2021 FINAL

STUDENTS SERVED FY 2021 per MN REPORT CARD Data 4,050.00

Spending Areas	Expenditures	Expenditures per Student Served	Percentage of Total	Statewide Rank (1 is lowest)	Metro Rank (1 is lowest)
District Level Administration	2,189,550.54	540.63	4.85%	Statewide districts total 328 Metro districts total 49 Rural districts total 280	
School Level Administration	1,297,632.30	320.40	2.87%		
Regular Instruction	20,035,629.92	4,947.07	44.38%		
Career and Technical Instruction	584,004.73	144.20	1.29%		
Special Education	9,801,392.90	2,420.10	21.71%		
Student Activities and Athletics	1,342,164.80	331.40	2.97%		
Instructional Support Services	2,690,320.73	664.28	5.96%		
Pupil Support Services	1,228,569.87	303.35	2.72%		
Operation Maintenance and Other	4,322,373.56	1,067.25	9.57%		
Student Transportation	2,563,786.69	633.03	5.68%		
<b>Subtotal - General Fund Operating Expenditures</b>	<b>46,055,426.04</b>	<b>11,371.71</b>	<b>102.01%</b>	<b>77</b>	<b>10</b>
Capital Expenditures	1,342,164.80	331.40	2.97%		
<b>Total General Fund</b>	<b>47,397,590.84</b>	<b>11,703.11</b>	<b>104.98%</b>	<b>53</b>	<b>7</b>
<b>Total of Non-Green Spending Areas Above</b>	<b>34,327,863.61</b>	<b>8,476.02</b>	<b>78.24%</b>	<b>52</b>	<b>6</b>

## SPECIFIC DISTRICT INFORMATION

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### LOCAL TAX BASE INFORMATION from MN DOR PRISM system for Preliminary Taxes Payable 2022

Agricultural Homestead Count	Residential Homestead Count	Commercial Preferential Count	Industrial Preferential Count	Real Property Parcel Count	Personal Property Parcel Count	Total Parcel Count
244	6,187	306	55	8,568	45	8,613

Agricultural / Rural in Character Real Property NTC	% of All Ag Classification	Ag Land Only NTC	% Amount of Total Tax Base Eligible for Ag2School Credit	Estimated Market Value (EMV)	Referendum Market Value (RMV)	RMV % Change from Previous Year	Net Tax Capacity Value (NTC)	NTC % Change from Previous Year
2,384,380	6.83%	1,748,314	5.01%	3,329,177,000	2,995,749,800		32,397,192	

### LOCAL TAX BASE INFORMATION from FINAL MN SCHOOL TAX REPORTS

Final Pay 2021	2,863,100,800	4.065%	30,972,534	4.607%
Final Pay 2020	2,751,255,700	9.016%	29,608,363	9.433%
Final Pay 2019	2,523,728,850	5.921%	27,056,235	5.962%
Final Pay 2018	2,382,642,150	7.139%	25,533,932	7.295%
Final Pay 2017	2,223,889,450	3.686%	23,797,971	4.092%
Final Pay 2016	2,144,821,250	6.958%	22,862,404	6.763%
Final Pay 2015	2,005,291,250	12.486%	21,414,077	12.686%
Final Pay 2014	1,782,697,550	4.412%	19,003,333	5.247%
Final Pay 2013	1,707,374,400	-7.462%	18,055,936	-6.721%
Final Pay 2012	1,845,055,600		19,356,956	
<b>Nine-Year Average Change</b>		<b>5.136%</b>		<b>5.485%</b>
<b>Five-Year Average Change</b>		<b>5.965%</b>		<b>6.278%</b>
<b>Three-Year Average Change</b>		<b>6.334%</b>		<b>6.667%</b>

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## ESTIMATING LOCAL VALUE AVERAGES ALONG WITH RECENT SCHOOL PORTION OF PROPERTY TAX HISTORY

ASSUMPTIONS		Average Value of Homestead Residential Property		Average Value of 1 Acre of Agricultural Land		* Assumes acreage qualifies for the 1st tier agricultural limit		
Uses Average Multiple County Value for Schools in More than 1 County County Average Home Value from U.S. Census Bureau County Average Acre Value From acrevalue.com		295,050		9,022				
		<b>Taxes Payable 2017</b>	<b>Taxes Payable 2018</b>	<b>Taxes Payable 2019</b>	<b>Taxes Payable 2020</b>	<b>Taxes Payable 2021</b>		
	<b>RMV Tax Rate</b>	0.12564%	0.11856%	0.20595%	0.18851%	0.24357%		
	<b>NTC Total Tax Rate</b>	31.23500%	33.49200%	33.80100%	32.26800%	32.36700%		
	<b>NTC VA and Other DS Tax Rate Portion Only</b>	26.12100%	26.43800%	28.69900%	27.32000%	26.78400%		
	<b>NTC Tax Rate Remainder</b>	5.11400%	7.05400%	5.10200%	4.94800%	5.58300%		
	<b>Estimated Market Value</b>	<b>Taxes Payable 2017</b>	<b>Taxes Payable 2018</b>	<b>Taxes Payable 2019</b>	<b>Taxes Payable 2020</b>	<b>Taxes Payable 2021</b>		
~	<b>Homestead Residential</b>	250,000	1,049.06	1,084.47	1,310.21	1,230.54	1,370.52	
~	<b>Homestead Residential</b>	295,050	1,259.02	1,302.32	1,568.96	1,473.90	1,639.17	
~	<b>Homestead Residential</b>	350,000	1,515.16	1,568.09	1,884.59	1,770.77	1,966.89	
~	<b>Commercial / Industrial</b>	250,000	1,641.59	1,719.81	1,951.42	1,842.67	1,984.52	
~	<b>1 acre Ag Hmstd *</b>	9,022	14.09	10.34	10.07	8.39	7.96	
~	<b>1 acre Ag NonHmstd</b>	9,022	28.18	20.67	20.14	16.79	15.91	
~	<b>Ag Hmstd Total (Dwelling Value is \$300,000) with 40.00 acres at a value of \$9,022 per acre</b>		1,831.59	1,729.43	1,990.08	1,828.01	1,978.95	40.00
	<b>Ag2School Credit %</b>		40.00%	40.00%	50.00%	55.00%	Enter # Acres Above	

# COMPARABLE DISTRICT INFORMATION

RANKING SYSTEM (1 is Low - 7 is High)

Action / Description Use Drop Down Box or Enter District Number	1	2	3	4	5	6	7
	110	748	659	882	206	199	518

District Short Name	WACONIA	SARTELL-ST. STEPHEN	NORTHFIELD	MONTICELLO	ALEXANDRIA	INVER GROVE HEIGHTS	WORTHINGTON
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State Location Designation	Metro	Rural	Rural	Rural	Rural	Metro	Rural
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## ENROLLMENT INFORMATION - FALL 2019 DATA

All Grade Enrollment	4,143	4,125	4,054	4,201	4,236	3,612	4,024
% Eligible for Free/Reduced Meals	8.91%	13.84%	25.31%	21.99%	27.79%	42.86%	63.17%
% English Learner Count	1.50%	1.43%	6.59%	3.14%	0.71%	10.22%	31.44%
%Students Rec. Special Ed Services	16.75%	16.19%	16.30%	14.76%	18.20%	14.70%	13.59%
%Students Experiencing Homelessness	0.12%	0.10%	0.37%	0.55%	0.83%	0.66%	0.35%
% Non White Enrollment	10.74%	11.61%	21.83%	15.73%	8.55%	48.45%	67.92%
Open Enrollment Difference (net gain / loss)	(25)	14	109	88	(68)	(235)	275

## ENROLLMENT INFORMATION - FALL 2020 DATA

All Grade Enrollment	4,050	4,159	3,988	4,072	4,064	3,433	3,364
% Eligible for Free/Reduced Meals	5.60%	12.12%	20.46%	19.55%	24.14%	35.25%	64.27%
% English Learner Count	1.73%	1.27%	6.04%	2.90%	0.71%	10.05%	36.77%
%Students Rec. Special Ed Services	16.02%	15.68%	14.39%	14.91%	14.89%	12.85%	13.97%
%Students Experiencing Homelessness	0.22%	0.00%	0.03%	0.29%	0.79%	0.44%	0.68%
% Non White Enrollment	10.91%	12.17%	23.40%	17.19%	9.33%	49.17%	78.69%
Open Enrollment Difference (net gain / loss)	15	(4)	209	139	(100)	(227)	(313)

## HOW ARE THE STUDENTS DOING

Percentage Meeting Standards

Math 2017	78.32%	75.44%	66.61%	71.35%	73.19%	53.78%	38.91%
Math 2018	74.28%	76.52%	68.67%	70.63%	70.08%	50.00%	37.63%
Math 2019	70.28%	75.24%	65.89%	64.49%	65.11%	48.27%	35.10%
Reading 2017	75.01%	74.66%	66.08%	69.34%	67.62%	58.55%	44.06%
Reading 2018	70.92%	73.53%	69.07%	68.76%	66.74%	55.13%	47.61%
Reading 2019	70.35%	72.06%	68.23%	64.66%	65.38%	52.14%	44.53%
2019 Graduating Students (All Students)	337	300	350	274	261	239	200
2019 Graduation Rate	95.47%	96.46%	94.85%	94.48%	91.26%	90.19%	73.53%
2020 Graduating Students (All Students)	334	262	316	264	275	231	230
2020 Graduation Rate	94.08%	95.62%	90.03%	87.71%	93.54%	86.84%	74.43%

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District Short Name	WACONIA	SARTELL-ST. STEPHEN	NORTHFIELD	MONTICELLO	ALEXANDRIA	INVER GROVE HEIGHTS	WORTHINGTON
State Location Designation	Metro	Rural	Rural	Rural	Rural	Metro	Rural

### WHAT IS THE DISTRICT'S RESIDENT CAPTURE RATE

2013-2014	84.87%	93.63%	89.28%	90.87%	94.49%	82.59%	90.96%
2014-2015	84.86%	94.00%	89.15%	90.01%	94.43%	81.92%	90.64%
2015-2016	83.90%	93.80%	89.56%	88.78%	94.14%	81.70%	91.05%
2016-2017	82.97%	93.70%	89.50%	87.43%	94.07%	78.43%	90.67%
2017-2018	82.73%	94.02%	89.41%	87.80%	93.96%	78.86%	89.69%
2018-2019	82.74%	94.32%	89.17%	86.30%	91.35%	78.65%	89.29%
2019-2020	82.79%	94.52%	88.84%	86.05%	92.15%	78.88%	88.92%
2020-2021	79.98%	94.30%	87.49%	85.85%	91.36%	79.01%	87.36%

### SITES AND # OF HIGH SCHOOLS AND AVG BUILDING AGE

# of School Site Addresses	5	4	5	5	8	5	3
# of High Schools	1	1	1	1	1	1	1
FY 2020 Operating Capital Average Building Age	21.12	30.14	33.29	32.78	20.64	36.44	30.89
FY 2020 LTFM Average Building Age	21.76	31.78	36.64	34.07	22.00	39.42	33.22

### GENERAL FUND BALANCE

2016-17 Unreserved General Fund Balance	2,643,264	8,570,451	17,142,817	4,429,045	8,365,324	10,044,151	18,567,229
2017-18 Unreserved General Fund Balance	(1,751,938)	7,313,184	15,578,418	3,571,377	8,917,788	10,026,779	24,891,760
2018-19 Unreserved General Fund Balance	(6,435,564)	7,146,669	15,239,542	3,713,723	7,708,580	9,644,448	30,194,260
2019-20 Unreserved General Fund Balance	(6,218,593)	8,662,404	16,735,552	5,227,862	7,165,474	8,175,022	34,469,692

### GENERAL FUND BALANCE PERCENTAGE

2016-17 Percent of General Fund Expenditures	7.20%	25.93%	36.66%	9.40%	20.09%	29.60%	71.73%
2017-18 Percent of General Fund Expenditures	-4.51%	20.91%	35.11%	6.99%	20.60%	29.24%	89.89%
2018-19 Percent of General Fund Expenditures	-15.47%	19.77%	31.93%	7.33%	17.00%	26.31%	92.77%
2019-20 Percent of General Fund Expenditures	-15.12%	23.92%	35.62%	10.30%	15.56%	21.80%	102.95%

### FISCAL YEAR 2023 REVENUE ENHANCEMENT INFO

Estimated Adjusted Pupil Units (Adj PU)	4,590	4,544	4,164	4,394	4,525	3,649	4,259
Local Optional Revenue per Adj PU	724	724	724	724	724	724	724
Local Optional Revenue	3,323,160	3,290,001	3,014,446	3,181,111	3,275,955	2,641,753	3,083,255
Estimated Adjusted Pupil Units (Adj PU)	4,590.0	4,544	4,164	4,394	4,525	3,649	4,259
VA Operating Levy Revenue per Adj PU	983	460	1,849	564	595	595	500
VA Op Levy Ref Authority per APU Ranking	6	1	7	3	5	4	2
VA Operating Levy Revenue	4,512,346	2,090,332	7,700,412	2,479,421	2,692,256	2,170,397	2,129,320

### RECENT SCHOOL PORTION OF PROPERTY TAX HISTORY USING A CHOSEN AVERAGE HOMESTEAD RESIDENTIAL VALUE

Enter Homestead Residential Value	295,050						
Taxes Payable 2017	1,259.02	1,826.83	1,891.16	1,088.28	859.04	1,230.11	1,098.48
Taxes Payable 2018	1,302.32	1,744.30	2,246.11	1,052.27	992.43	1,264.58	1,151.03
Taxes Payable 2019	1,568.96	1,713.65	2,191.55	1,128.43	999.44	1,146.60	1,281.23
Taxes Payable 2020	1,473.90	1,788.13	2,067.10	1,030.50	1,087.12	1,013.45	1,646.80
Taxes Payable 2021	1,639.17	1,739.67	1,992.70	1,010.09	1,043.68	1,059.63	1,381.74

FY 2018 - SEVEN AREAS OF EXPENDITURES USING PER PUPIL AMOUNTS FOR COMPARISONS																					
FISCAL YEAR 2018	ISD 110 - WACONIA			ISD 748 - SARTELL-ST. STEPHEN			ISD 659 - NORTHFIELD			ISD 882 - MONTICELLO			ISD 206 - ALEXANDRIA			ISD 199 - INVER GROVE HEIGHTS			ISD 518 - WORTHINGTON		
All Grade Enrollment	4,067			3,898			4,105			4,205			4,269			3,708			3,631		
	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank
District Level Admin	2,224,471	547	6	1,166,298	299	1	1,656,617	404	5	1,661,900	395	4	1,638,814	384	3	3,041,165	820	7	1,236,654	341	2
School Admin	1,195,315	294	2	1,263,508	324	3	1,796,712	438	6	1,447,513	344	4	1,708,392	400	5	1,959,436	529	7	1,041,320	287	1
Instruction Regular	18,888,528	4,644	2	18,394,702	4,719	3	23,115,248	5,631	7	22,211,043	5,282	6	19,098,749	4,474	1	17,696,245	4,773	4	17,973,151	4,949	5
Instructional Support	2,747,412	675	7	2,563,943	658	6	2,685,177	654	5	2,607,176	620	4	1,921,421	450	1	1,813,619	489	2	2,179,625	600	3
Pupil Support Services	1,244,384	306	4	893,672	229	2	1,378,338	336	5	1,214,216	289	3	783,270	183	1	1,676,694	452	6	1,799,866	496	7
Operation Maintenance	3,575,368	879	4	2,848,586	731	1	3,690,473	899	5	4,983,592	1,185	7	3,742,873	877	3	3,460,622	933	6	3,068,979	845	2
Transportation	2,472,365	608	5	1,405,163	360	1	2,458,973	599	4	2,477,963	589	3	2,631,849	617	6	2,424,261	654	7	1,745,090	481	2
<b>TOTAL</b>	<b>32,347,744</b>	<b>7,953</b>	<b>30</b>	<b>28,535,872</b>	<b>7,320</b>	<b>17</b>	<b>36,781,538</b>	<b>8,960</b>	<b>37</b>	<b>36,603,402</b>	<b>8,704</b>	<b>31</b>	<b>31,525,368</b>	<b>7,385</b>	<b>20</b>	<b>32,072,041</b>	<b>8,651</b>	<b>39</b>	<b>29,044,683</b>	<b>7,998</b>	<b>22</b>

FY 2019 - SEVEN AREAS OF EXPENDITURES USING PER PUPIL AMOUNTS FOR COMPARISONS																					
FISCAL YEAR 2019	ISD 110 - WACONIA			ISD 748 - SARTELL-ST. STEPHEN			ISD 659 - NORTHFIELD			ISD 882 - MONTICELLO			ISD 206 - ALEXANDRIA			ISD 199 - INVER GROVE HEIGHTS			ISD 518 - WORTHINGTON		
All Grade Enrollment	4,073			4,019			4,112			4,173			4,250			3,643			4,056		
	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank
District Level Admin	2,361,830	580	6	1,225,459	305	1	1,926,393	468	5	1,382,305	331	3	1,779,132	419	4	2,886,499	792	7	1,305,807	322	2
School Admin	1,204,561	296	2	1,238,229	308	3	1,744,686	424	5	1,388,733	333	4	1,805,977	425	6	2,004,336	550	7	1,032,445	285	1
Instruction Regular	19,651,714	4,825	3	19,147,083	4,764	2	24,511,197	5,961	7	21,532,398	5,159	5	19,965,633	4,698	1	19,181,479	5,265	6	19,915,686	4,910	4
Instructional Support	2,692,059	661	6	2,676,139	666	7	2,527,761	615	5	2,248,664	539	2	1,973,974	464	1	2,084,640	572	4	2,303,254	568	3
Pupil Support Services	1,284,151	315	4	989,974	246	2	1,462,693	356	5	1,226,889	294	3	850,105	200	1	1,775,429	487	7	1,751,332	432	6
Operation Maintenance	3,945,392	969	4	2,958,708	736	1	3,911,324	951	3	4,336,695	1,039	6	3,746,063	881	2	3,692,323	1,013	5	5,511,018	1,359	7
Transportation	2,914,884	716	7	1,425,797	355	1	2,846,273	692	6	2,716,697	651	4	2,688,945	633	3	2,418,622	664	5	1,678,281	414	2
<b>TOTAL</b>	<b>34,053,891</b>	<b>8,361</b>	<b>32</b>	<b>29,661,389</b>	<b>7,380</b>	<b>17</b>	<b>38,930,328</b>	<b>9,467</b>	<b>36</b>	<b>34,832,380</b>	<b>8,346</b>	<b>27</b>	<b>32,809,829</b>	<b>7,720</b>	<b>18</b>	<b>34,043,330</b>	<b>9,344</b>	<b>41</b>	<b>33,497,824</b>	<b>8,258</b>	<b>25</b>

FY 2020 - SEVEN AREAS OF EXPENDITURES USING PER PUPIL AMOUNTS FOR COMPARISONS																					
FISCAL YEAR 2020	ISD 110 - WACONIA			ISD 748 - SARTELL-ST. STEPHEN			ISD 659 - NORTHFIELD			ISD 882 - MONTICELLO			ISD 206 - ALEXANDRIA			ISD 199 - INVER GROVE HEIGHTS			ISD 518 - WORTHINGTON		
All Grade Enrollment	4,143			4,125			4,054			4,201			4,236			3,612			4,024		
	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank
District Level Admin	2,204,108	544	6	1,241,578	299	1	1,992,728	500	5	1,449,018	356	2	1,834,315	451	4	2,540,478	740	7	1,414,298	420	3
School Admin	1,266,254	313	1	1,355,023	326	3	1,836,693	461	6	1,373,390	337	4	1,715,863	422	5	2,105,012	613	7	1,068,975	318	2
Instruction Regular	19,463,765	4,806	2	19,117,760	4,597	1	24,544,295	6,155	7	22,026,304	5,409	4	20,779,054	5,113	3	19,062,595	5,553	5	19,837,055	5,897	6
Instructional Support	2,579,740	637	4	2,909,483	700	6	2,763,126	693	5	2,465,498	605	3	1,968,883	484	1	1,987,005	579	2	2,542,495	762	7
Pupil Support Services	1,071,989	265	3	1,021,976	246	2	1,414,763	355	5	1,236,678	304	4	849,160	209	1	1,843,555	537	7	1,802,854	536	6
Operation Maintenance	3,780,616	933	3	3,139,736	755	1	3,901,272	978	5	4,113,651	1,010	6	3,865,230	951	4	3,726,486	1,085	7	2,903,484	890	2
Transportation	2,900,967	716	5	1,372,933	330	1	2,963,739	743	6	2,829,604	695	4	2,677,523	659	3	2,557,943	745	7	1,551,450	494	2
<b>TOTAL</b>	<b>33,267,441</b>	<b>8,214</b>	<b>24</b>	<b>30,158,490</b>	<b>7,251</b>	<b>15</b>	<b>39,416,616</b>	<b>9,884</b>	<b>39</b>	<b>35,494,144</b>	<b>8,717</b>	<b>27</b>	<b>33,690,028</b>	<b>8,290</b>	<b>21</b>	<b>33,823,075</b>	<b>9,852</b>	<b>42</b>	<b>31,340,611</b>	<b>9,316</b>	<b>28</b>

FY 2021 - SEVEN AREAS OF EXPENDITURES USING PER PUPIL AMOUNTS FOR COMPARISONS																					
FISCAL YEAR 2021	ISD 110 - WACONIA			ISD 748 - SARTELL-ST. STEPHEN			ISD 659 - NORTHFIELD			ISD 882 - MONTICELLO			ISD 206 - ALEXANDRIA			ISD 199 - INVER GROVE HEIGHTS			ISD 518 - WORTHINGTON		
All Grade Enrollment	4,050			4,159			3,988			4,072			4,064			3,433			3,364		
	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank
District Level Admin	2,189,551	541	6	1,247,937	300	1	2,096,948	526	5	1,607,340	395	2	1,988,248	489	4	3,478,188	1,013	7	1,475,817	439	3
School Admin	1,297,632	320	1	1,558,565	375	4	1,846,260	463	5	1,523,468	374	3	2,022,731	498	6	2,052,371	598	7	1,086,537	323	2
Instruction Regular	20,035,630	4,947	1	20,731,504	4,985	2	25,821,097	6,475	7	23,120,137	5,678	5	21,169,632	5,209	3	18,858,436	5,493	4	19,868,740	5,906	6
Instructional Support	2,690,321	664	3	3,222,463	775	6	2,509,639	629	2	2,989,130	734	4	3,052,976	751	5	2,001,455	583	1	3,569,352	1,061	7
Pupil Support Services	1,228,570	303	3	1,134,643	273	2	1,472,247	369	4	1,934,853	475	5	774,661	191	1	2,215,970	645	7	2,037,757	606	6
Operation Maintenance	4,322,374	1,067	4	3,975,926	956	2	4,567,905	1,145	7	4,469,911	1,098	5	4,278,266	1,053	3	3,841,790	1,119	6	3,085,034	917	1
Transportation	2,563,787	633	3	1,994,701	480	2	2,634,233	661	4	2,924,898	718	6	2,694,624	663	5	2,468,428	719	7	1,544,319	459	1
<b>TOTAL</b>	<b>34,327,864</b>	<b>8,476</b>	<b>21</b>	<b>33,865,739</b>	<b>8,143</b>	<b>19</b>	<b>40,948,331</b>	<b>10,268</b>	<b>34</b>	<b>38,569,736</b>	<b>9,472</b>	<b>30</b>	<b>35,981,137</b>	<b>8,854</b>	<b>27</b>	<b>34,916,637</b>	<b>10,171</b>	<b>39</b>	<b>32,667,555</b>	<b>9,711</b>	<b>26</b>

**DISTRICT SUMMARY RANKING OF ABOVE FOR FY 2021**

Expenditure (1 Low to 7 High)	Low	2	Low	1	High	6	Middle	5	Middle	4	High	7	Middle	3
Revenue (1 Low to 7 High)	High	6	Low	1	High	7	Middle	3	High	5	Middle	4	Low	2

**QUICK REVENUE LOOK - FY 2023**

**INITIAL EXPENDITURE BUDGET ADJUSTMENT CONSIDERATIONS (USING FY 2021 DATA)**

District No.	Op Levy \$ per PU	LOR \$ per PU	Total \$ per Adj PU	Adj PU per LLC FY 2023	Op Levy & LOR	Rank	EXPENDITURE CATEGORY	CURRENT	INPUT AFFORD LEVEL	PLUS/MINUS	OLD RANK	OLD PER PU	NEW PER PU	NEW RANK
ISD 110	983	724	1,707	4,590	7,835,506	6	District Level Admin	2,189,551	2,189,551	0	6	541	541	6
ISD 748	460	724	1,184	4,544	5,380,333	1	School Admin	1,297,632	1,297,632	0	1	320	320	1
ISD 659	1,849	724	2,573	4,164	10,714,858	7	Instruction Regular	20,035,630	20,035,630	0	1	4,947	4,947	1
ISD 882	564	724	1,288	4,394	5,660,533	3	Instructional Support	2,690,321	2,690,321	0	3	664	664	3
ISD 206	595	724	1,319	4,525	5,968,211	5	Pupil Support Services	1,228,569.87	1,228,569.87	0	3	303	303	3
ISD 199	595	724	1,319	3,649	4,812,150	4	Operation Maintenance	4,322,374	4,322,374	0	4	1,067	1,067	4
ISD 518	500	724	1,224	4,259	5,212,575	2	Transportation	2,563,787	2,563,787	0	3	633	633	3
							Total	34,327,864	34,327,864	0	21	8,476	8,476	21

**RANKING AFTER EXPENDITURE BUDGET ADJUSTMENTS**

FISCAL YEAR 2021	ISD 110 - WACONIA			ISD 748 - SARTELL-ST. STEPHEN			ISD 659 - NORTHFIELD			ISD 882 - MONTICELLO			ISD 206 - ALEXANDRIA			ISD 199 - INVER GROVE HEIGHTS			ISD 518 - WORTHINGTON		
All Grade Enrollment	4,050			4,159			3,988			4,072			4,064			3,433			3,364		
	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank	Dollars Spent	Per Pupil	Rank
District Level Admin	2,189,551	541	6	1,247,937	300	1	2,096,948	526	5	1,607,340	395	2	1,988,248	489	4	3,478,188	1,013	7	1,475,817	439	3
School Admin	1,297,632	320	1	1,558,565	375	4	1,846,260	463	5	1,523,468	374	3	2,022,731	498	6	2,052,371	598	7	1,086,537	323	2
Instruction Regular	20,035,630	4,947	1	20,731,504	4,985	2	25,821,097	6,475	7	23,120,137	5,678	5	21,169,632	5,209	3	18,858,436	5,493	4	19,868,740	5,906	6
Instructional Support	2,690,321	664	3	3,222,463	775	6	2,509,639	629	2	2,989,130	734	4	3,052,976	751	5	2,001,455	583	1	3,569,352	1,061	7
Pupil Support Services	1,228,570	303	3	1,134,643	273	2	1,472,247	369	4	1,934,853	475	5	774,661	191	1	2,215,970	645	7	2,037,757	606	6
Operation Maintenance	4,322,374	1,067	4	3,975,926	956	2	4,567,905	1,145	7	4,469,911	1,098	5	4,278,266	1,053	3	3,841,790	1,119	6	3,085,034	917	1
Transportation	2,563,787	633	3	1,994,701	480	2	2,634,233	661	4	2,924,898	718	6	2,694,624	663	5	2,468,428	719	7	1,544,319	459	1
<b>TOTAL</b>	<b>34,327,864</b>	<b>8,476</b>	<b>21</b>	<b>33,865,739</b>	<b>8,143</b>	<b>19</b>	<b>40,948,331</b>	<b>10,268</b>	<b>34</b>	<b>38,569,736</b>	<b>9,472</b>	<b>30</b>	<b>35,981,137</b>	<b>8,854</b>	<b>27</b>	<b>34,916,637</b>	<b>10,171</b>	<b>39</b>	<b>32,667,555</b>	<b>9,711</b>	<b>26</b>

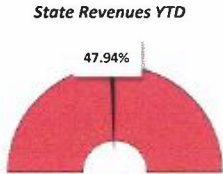
**AREA SEVEN - DISTRICT SUMMARY RANKING OF ABOVE**

Expenditure (1 Low to 7 High)	Low	2	Low	1	High	6	Middle	5	Middle	4	High	7	Middle	3
Revenue (1 Low to 7 High)	High	6	Low	1	High	7	Middle	3	High	5	Middle	4	Low	2

3.A. Forecast 5 Revenue Concerns

3.B. February 2022 Budget Update

**YTD % Received vs. PYTD % Received**



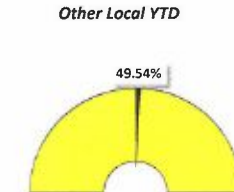
**Prior YTD State Revenues**  
51.60%



**Prior YTD Federal Revenues**  
61.78%



**Prior Year to Date Property Taxes**  
44.48%



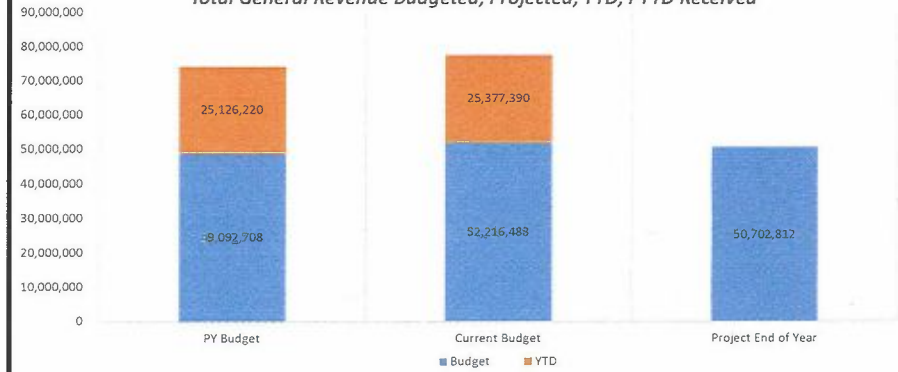
**Prior Year to Date Local Revenues**  
58.19%

**Top 5 Revenues Received YTD by Source Code 3**

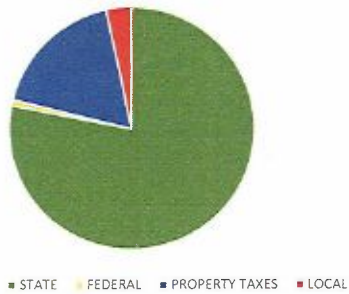
**Variance from PYTD Received**

	<i>Current YTD</i>	<i>Variance vs. PYTD Received</i>
1 Total STATE REVENUES	\$19,087,919	-\$969,277
2 GENERAL EDUCATION AID	\$16,301,305	-\$83,381
3 Total LOCAL REVENUES	\$6,271,678	\$2,494,414
4 PROPERTY TAX LEVY, GENERA	\$5,405,845	\$2,304,480
5 STATE AID FOR SPECIAL EDUC	\$2,541,491	-\$932,376

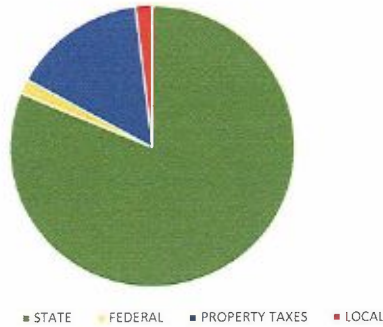
**Total General Revenue Budgeted, Projected, YTD, PYTD Received**



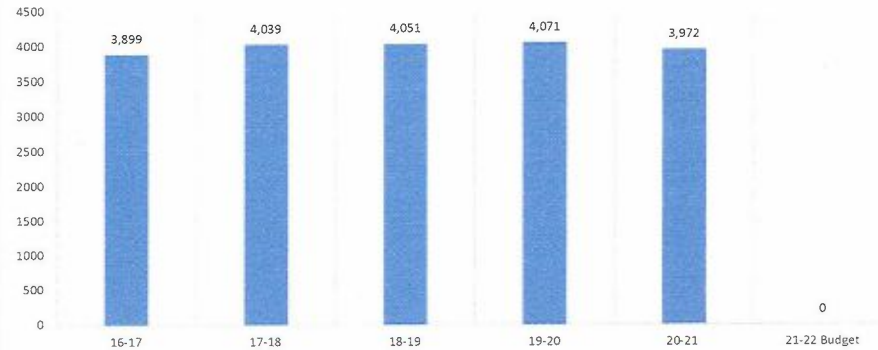
**Current Year Revenue Budget**



**Prior Year Revenue Budget**

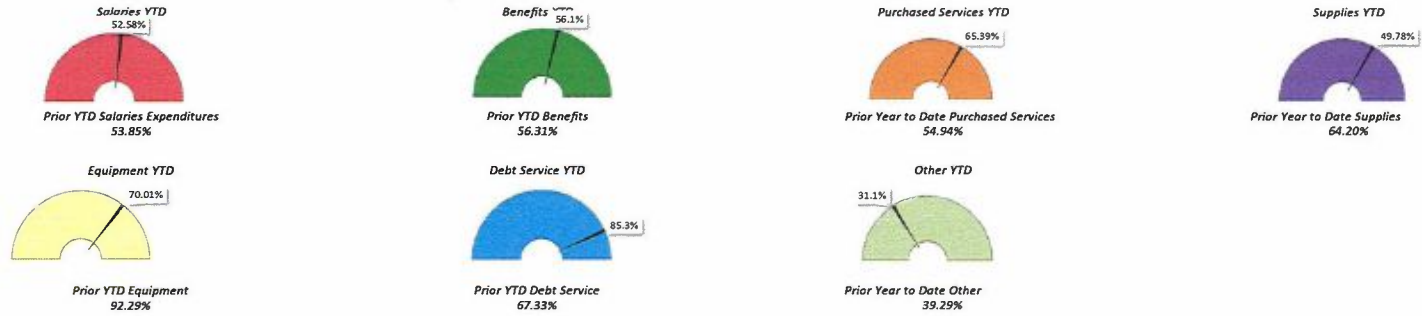


**End of Year ADM History**



*February 2022*

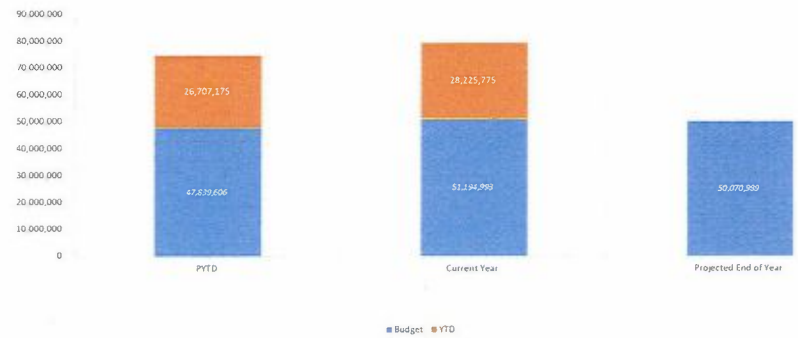
YTD % Expenditures vs. PYTD % Expenditures



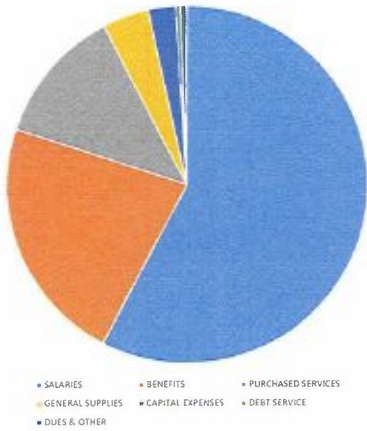
Top 10 Expenditures YTD by Object Code 3  
Variance from PYTD Received

	Current YTD	Variance vs. PYTD Received
1 TOTAL SALARIES AND WAGES	\$15,363,950	\$518,101
2 LICENSED CLASSROOM TEACHER	\$8,152,826	\$145,908
3 TOTAL EMPLOYEE BENEFITS	\$6,148,210	\$128,531
4 TOTAL PURCHASED SERVICES	\$4,198,689	\$970,666
5 HEALTH INSURANCE	\$3,148,224	\$39,576
6 TRANSPORT CONTR <=\$25,000	\$1,715,592	\$312,403
7 ADMINISTRATION/SUPERVISION	\$1,605,813	\$8,744
8 TOTAL SUPPLIES	\$1,387,860	\$118,807
9 FICA/MEDICARE	\$1,111,683	\$37,186
10 NON-INSTRUCTIONAL SUPPORT	\$1,031,712	\$15,638

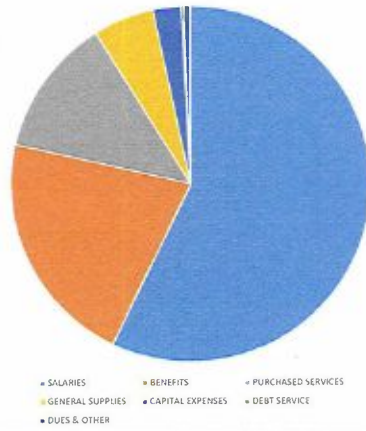
Total General Expenditures Budgeted, Projected, YTD and, PYTD Expended



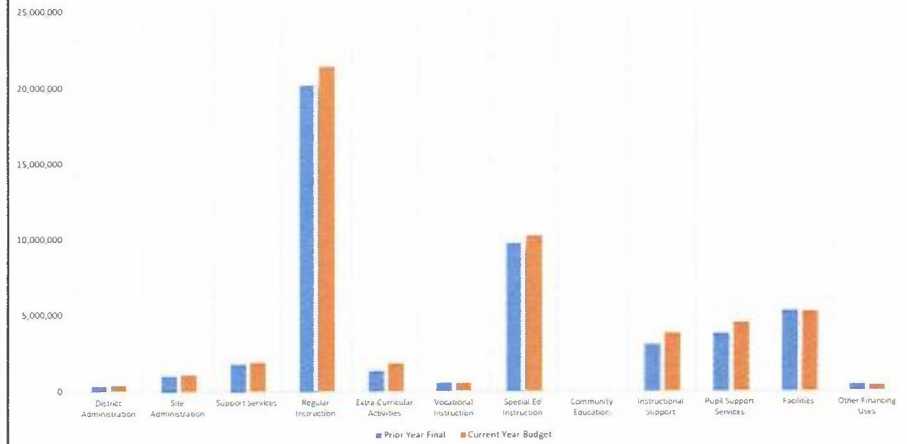
Prior Year Final



Current Year Budget



Prior Year Final and Current Budget by Program



February 2022

# REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

WACONIA | February 28, 2022

REVENUE CATEGORIES						February 28, 2022	February 28, 2021	February 28, 2020				
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	February 28, 2021	February 28, 2020
STATE	37,757,828	38,867,352	39,815,648	37,827,923	19,087,919	20,727,729	47.94%	51.60%	51.32%	(969,277)	20,057,196	19,377,703
FEDERAL	865,974	2,073,894	1,633,748	1,223,832	10,863	1,622,885	0.66%	61.78%	7.65%	(1,270,424)	1,281,288	66,231
PROPERTY TAXES	6,872,049	7,225,981	9,059,691	10,354,668	5,590,817	3,468,874	61.71%	46.16%	43.00%	2,255,272	3,335,545	2,955,072
LOCAL SALES, INS RECOVERY & JUDGEMENTS	4,958	9,456	364,730	136,195	6,930	357,800	1.90%	110.75%	124.38%	(3,542)	10,472	6,167
SALE OF BONDS & LOANS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
LOCAL (FEES, INTEREST, ETC.)	1,069,146	916,025	1,342,666	1,160,194	680,861	661,805	50.71%	48.22%	112.37%	239,142	441,719	1,201,408
<b>TOTALS</b>	<b>46,569,956</b>	<b>49,092,708</b>	<b>52,216,483</b>	<b>50,702,812</b>	<b>25,377,390</b>	<b>26,839,093</b>	<b>48.60%</b>	<b>51.18%</b>	<b>50.69%</b>	<b>251,170</b>	<b>25,126,220</b>	<b>23,606,581</b>

EXPENDITURES (OBJECT SERIES)						February 28, 2022	February 28, 2021	February 28, 2020				
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	February 28, 2021	February 28, 2020
SALARIES & WAGES	27,402,735	27,567,826	29,221,760	28,613,471	15,363,950	13,857,810	52.58%	53.85%	54.85%	518,101	14,845,849	15,030,469
EMPLOYEE BENEFITS	10,012,564	10,690,251	10,353,140	10,996,668	6,148,210	4,804,930	56.13%	56.31%	55.05%	128,531	6,019,680	5,511,602
PURCHASED SERVICES	5,802,884	5,875,417	6,421,008	6,586,340	4,198,689	2,222,319	65.39%	54.94%	69.37%	970,666	3,228,023	4,025,441
SUPPLIES	1,431,258	1,976,695	2,788,085	2,330,299	1,387,860	1,400,225	49.78%	64.20%	56.05%	118,807	1,269,053	802,254
EQUIPMENT	922,652	1,192,150	1,308,398	1,050,459	916,009	392,389	70.01%	92.29%	63.64%	(184,193)	1,100,202	587,135
DEBT SERVICE	262,889	205,445	186,287	146,562	116,301	19,986	85.34%	67.33%	50.85%	(22,030)	138,331	133,684
OTHER EXPENDITURES	267,597	269,862	304,315	285,190	94,755	209,560	31.14%	39.29%	34.41%	(11,281)	106,037	92,087
OTHER FINANCING USES	62,578	61,960	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
<b>TOTALS</b>	<b>46,165,156</b>	<b>47,839,606</b>	<b>51,194,993</b>	<b>50,070,989</b>	<b>28,225,775</b>	<b>22,969,218</b>	<b>55.13%</b>	<b>55.83%</b>	<b>56.72%</b>	<b>1,518,600</b>	<b>26,707,175</b>	<b>26,182,671</b>

EXPENDITURES (PROGRAM SERIES)						February 28, 2022	February 28, 2021	February 28, 2020				
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	February 28, 2021	February 28, 2020
SITE ADMINISTRATION	1,035,339	1,061,869	1,063,479	1,093,044	673,377	390,102	63.32%	62.87%	62.65%	5,782	667,594	648,628
DISTRICT ADMINISTRATION	366,112	380,640	394,153	388,080	249,960	144,193	63.42%	62.38%	63.75%	12,536	237,424	233,395
SUPPORT SERVICES	1,841,889	1,814,086	1,869,479	1,866,103	1,225,771	643,708	65.57%	68.90%	80.14%	(24,107)	1,249,877	1,476,075
REGULAR INSTRUCTION	19,689,350	20,228,608	21,411,260	20,609,467	10,634,040	10,777,220	49.67%	51.50%	51.74%	215,642	10,418,397	10,187,663
EXTRA-CURRICULAR ACTIVITIES	1,539,160	1,357,464	1,806,516	1,494,161	816,732	989,784	45.21%	33.05%	58.78%	368,101	448,632	904,691
VOCATIONAL INSTRUCTION	569,607	584,005	546,632	494,547	228,468	318,164	41.80%	50.64%	64.83%	(67,266)	295,734	369,282
SPECIAL EDUCATION	9,295,875	9,810,623	10,256,396	9,996,198	5,264,539	4,991,856	51.33%	49.86%	51.39%	373,109	4,891,429	4,776,868
COMMUNITY SERVICES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INSTRUCTIONAL SUPPORT	2,950,040	3,098,230	3,803,330	3,728,958	2,438,898	1,364,932	64.12%	66.10%	61.24%	391,104	2,047,795	1,806,617
PUPIL SUPPORT SERVICES	3,978,447	3,796,083	4,478,118	4,472,916	2,482,463	1,995,655	55.44%	57.93%	62.48%	283,528	2,198,935	2,485,656
FACILITIES	4,526,975	5,278,542	5,204,601	5,400,702	3,777,005	1,427,626	72.57%	71.70%	64.74%	(7,934)	3,784,939	2,930,659
OTHER FINANCING USES	372,362	429,456	360,500	526,815	434,522	(74,022)	120.53%	108.61%	97.52%	(31,896)	466,418	363,136
<b>TOTALS</b>	<b>46,165,156</b>	<b>47,839,606</b>	<b>51,194,993</b>	<b>50,070,989</b>	<b>28,225,775</b>	<b>22,969,218</b>	<b>55.13%</b>	<b>55.83%</b>	<b>56.72%</b>	<b>1,518,600</b>	<b>26,707,175</b>	<b>26,182,671</b>

ACTIVITY - OTHER FUNDS						February 28, 2022	February 28, 2021	February 28, 2020				
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	February 28, 2021	February 28, 2020
REVENUE												
FOOD SERVICE	2,128,103	3,131,241	3,232,500	4,052,807	2,035,887	1,196,613	62.98%	72.88%	12.54%	(246,181)	2,282,068	266,837
COMMUNITY EDUCATION	2,734,449	2,757,648	3,140,327	3,271,230	2,284,854	855,473	72.76%	60.90%	81.41%	605,320	1,679,533	2,226,148
CONSTRUCTION	189,101	24,033	0	0	0	0	0.00%	100.00%	96.51%	(24,033)	24,033	182,510
DEBT SERVICE	8,967,320	9,464,153	9,570,847	8,609,777	4,460,401	5,110,446	46.60%	61.95%	60.78%	(1,402,274)	5,862,675	5,450,753
TRUST	9,873	9,049	11,500	8,442	3,570	7,930	31.04%	58.41%	143.88%	(1,716)	5,286	14,205
CUSTODIAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	391,593	370,835	427,500	354,202	273,740	153,760	64.03%	66.47%	67.41%	27,250	246,490	263,975
OPEB REVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	80,084	52,573	75,000	104,562	4,976	70,024	6.64%	14.77%	-15.25%	(2,787)	7,763	(12,215)
OPEB DEBT SERVICE	857	248	0	0	0	0	0.00%	85.46%	-13.18%	(212)	212	(113)

# REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

WACONIA | February 28, 2022

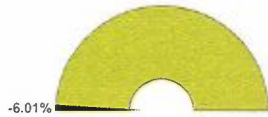
TOTALS	14,501,380	15,809,780	16,157,674	16,401,020	9,063,427	7,394,247	55.07%	63.94%	57.87%	(1,044,631)	10,108,059	8,392,100
	<div style="display: flex; justify-content: space-around; font-weight: bold;"> <span>February 28, 2022</span> <span>February 28, 2021</span> <span>February 28, 2020</span> </div>											
EXPENDITURES	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	February 28, 2021	February 28, 2020
FOOD SERVICE	2,318,322	2,195,386	3,194,624	2,884,144	1,579,124	1,615,500	49.43%	53.83%	63.45%	397,345	1,181,779	1,471,042
COMMUNITY EDUCATION	2,942,512	2,756,700	2,936,565	2,972,167	1,827,216	1,109,349	62.22%	60.75%	68.03%	152,532	1,674,684	2,001,903
CONSTRUCTION	1,109,170	(0)	0	0	0	0	0.00%	100.00%	91.44%	0	(0)	1,014,250
DEBT SERVICE	9,261,475	9,154,756	9,404,619	7,665,170	9,363,331	41,288	99.56%	100.00%	99.07%	208,575	9,154,756	9,175,126
TRUST	14,694	92,142	9,500	8,933	4,500	5,000	47.37%	7.53%	70.25%	(2,443)	6,943	10,323
CUSTODIAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	386,667	420,816	423,500	423,022	290,819	132,681	68.67%	70.51%	78.24%	(5,896)	296,715	302,535
OPEB REVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	231,864	291,426	230,000	231,485	1,485	228,515	0.65%	0.06%	0.07%	1,319	167	167
OPEB DEBT SERVICE	0	73,957	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
<b>TOTALS</b>	<b>16,264,704</b>	<b>14,985,183</b>	<b>16,198,808</b>	<b>14,184,922</b>	<b>13,066,476</b>	<b>3,132,332</b>	<b>80.66%</b>	<b>82.18%</b>	<b>85.92%</b>	<b>751,432</b>	<b>12,315,044</b>	<b>13,975,346</b>
	<div style="display: flex; justify-content: space-around; font-weight: bold;"> <span>February 28, 2022</span> <span>February 28, 2021</span> <span>February 28, 2020</span> </div>											
SUMMARY - ALL FUNDS	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	February 28, 2021	February 28, 2020
<b>SUMMARY</b>												
REVENUE	61,071,336	64,902,488	68,674,157	67,103,832	34,440,818	34,233,339	50.15%	54.29%	52.40%	(793,461)	35,234,279	31,998,681
EXPENDITURES	62,429,860	62,824,789	67,393,801	64,255,911	41,292,251	26,101,550	61.27%	62.11%	64.33%	2,270,032	39,022,219	40,158,017
SPENDING VARIANCE	(1,358,523)	2,077,699	1,280,356	2,847,921	(6,851,433)	N/A	N/A	N/A	N/A	(3,063,493)	(3,787,940)	(8,159,336)

### 3.C. March 2022 Budget Update

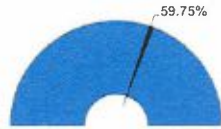
# General Fund | Revenue Dashboard Summary

For the Period Ending March 31, 2022

Projected Year-End Balances as % of Budgeted Revenue

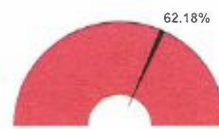


Actual YTD Revenues



Projected YTD Revenues  
60.81%

Actual YTD by Local Sources



Projected YTD Local Sources  
51.26%

Actual YTD by State Sources

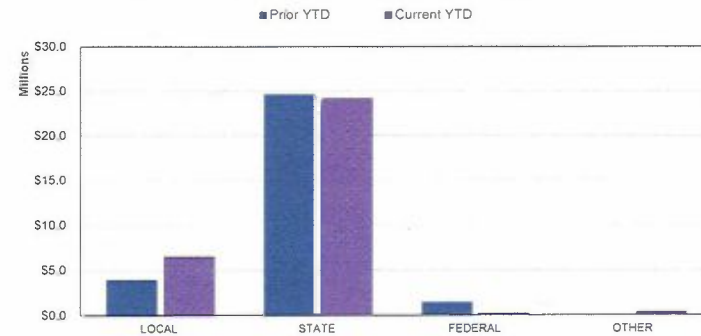


Projected YTD State Sources  
64.42%

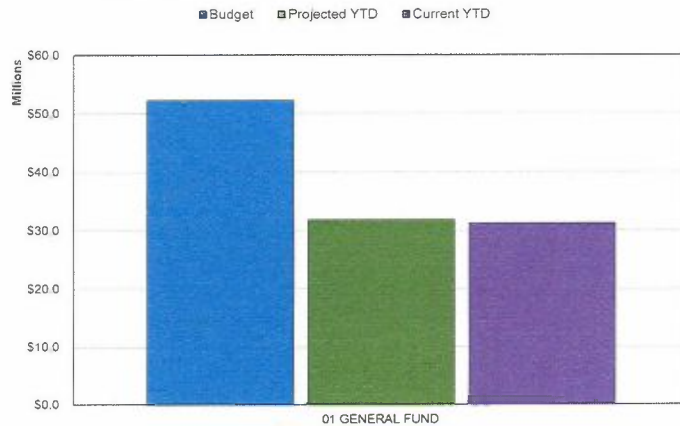
Top 10 General Fund Sources of Revenue (Year-to-Date)

General Education Aid	\$21,008,130.16
Property Tax Levy, General	\$5,405,844.70
State Aid For Special Education	\$2,849,259.82
Fees From Patrons	\$528,746.81
Insurance Recovery	\$324,630.29
Federal Aid/Mde (Requires Fin)	\$204,827.58
Endowment Fund Apportionment	\$165,020.68
Misc Rev From Local Sources	\$154,392.02
Admissions & Student Activity Rev	\$131,840.00
State Aid (Requires Fin Code)	\$113,697.96
Percent of Total Revenues Year-to-Date	99.00%

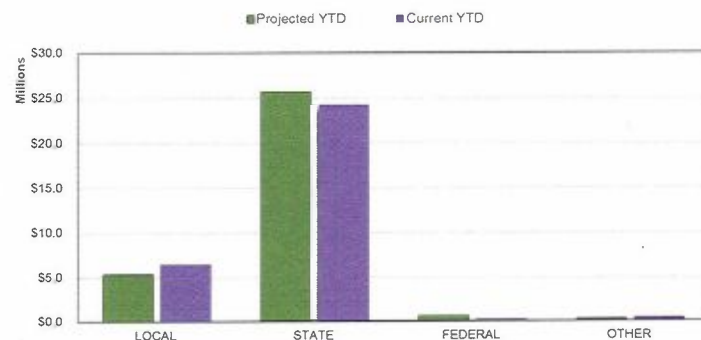
Revenue by Source | Prior YTD vs. Current YTD



Total Revenue | Budget / Projected YTD / Current YTD



Revenue by Source | Projected YTD vs. Current YTD



# General Fund | Expenditure Dashboard Summary

For the Period Ending March 31, 2022

Projected Year-End Balances as % of Budgeted Expenditures



Actual YTD Expenditures



Projected YTD Expenditures  
65.33%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits  
63.38%

Actual YTD Other Objects

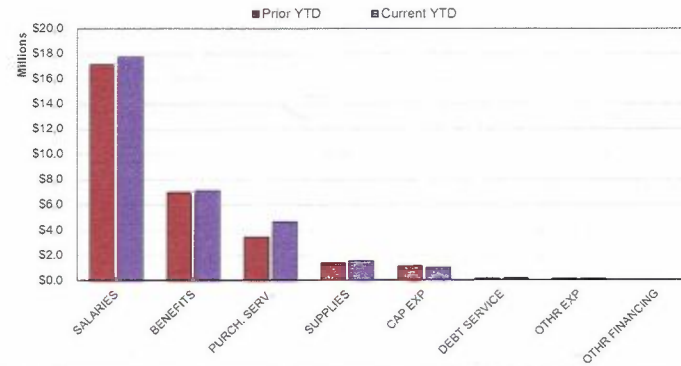


Projected YTD Other Objects  
72.45%

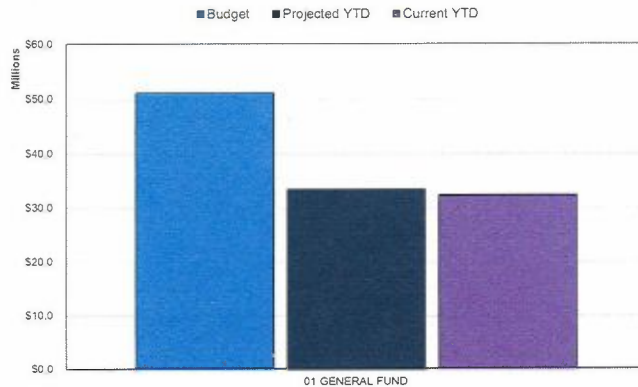
Top 10 General Fund Expenditures by Program (Year-to-Date)

Licensed Classroom Teacher	\$9,508,733.83
Health Insurance	\$3,642,171.18
Transport Contr <=\$25,000	\$2,050,201.40
Administration/Supervision	\$1,792,848.19
Fica/Medicare	\$1,285,899.58
Non-Instructional Support	\$1,197,198.62
Tra	\$1,084,227.75
Certified Para/Pca	\$1,010,569.08
Social Worker/Interagency	\$959,385.61
Repairs & Maintenance	\$593,062.46
Percent of Total Expenditures Year-to-Date	71.60%

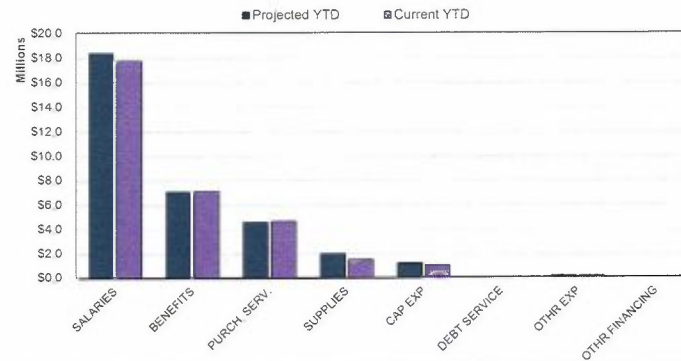
Expenditures by Object | Prior YTD vs. Current YTD



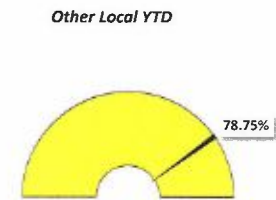
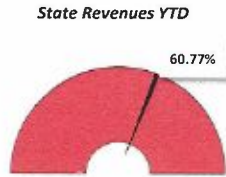
Expenditures by Fund | Budget / Projected YTD / Current YTD



Expenditures by Object | Projected YTD vs. Current YTD



**YTD % Received vs. PYTD % Received**



**Prior YTD State Revenues**  
63.35%

**Prior YTD Federal Revenues**  
69.11%

**Prior Year to Date Property Taxes**  
44.48%

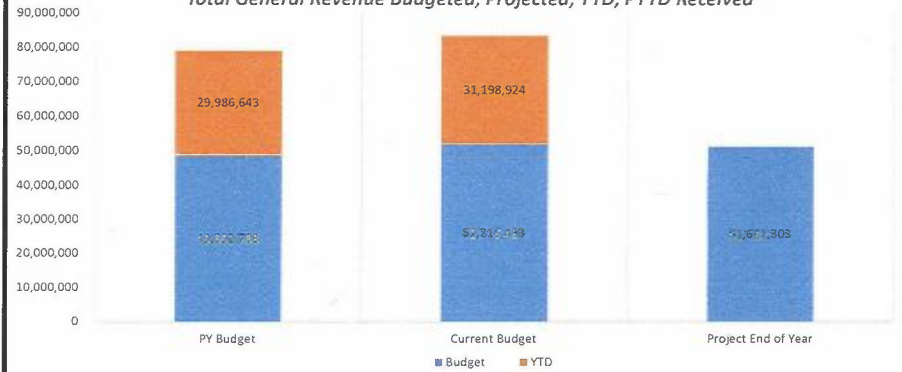
**Prior Year to Date Local Revenues**  
70.48%

**Top 5 Revenues Received YTD by Source Code 3**

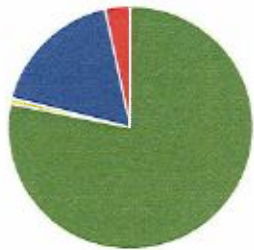
**Variance from PYTD Received**

	Current YTD	Variance vs. PYTD Received
1 Total STATE REVENUES	\$24,195,879	-\$424,841
2 GENERAL EDUCATION AID	\$21,008,130	\$639,744
3 Total LOCAL REVENUES	\$6,468,572	\$2,546,880
4 PROPERTY TAX LEVY, GENERA	\$5,405,845	\$2,304,480
5 STATE AID FOR SPECIAL EDUC	\$2,849,260	-\$1,119,366

**Total General Revenue Budgeted, Projected, YTD, PYTD Received**

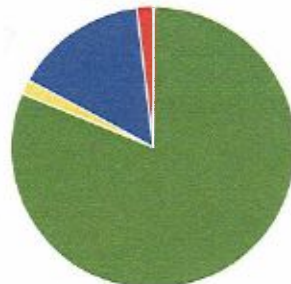


**Current Year Revenue Budget**



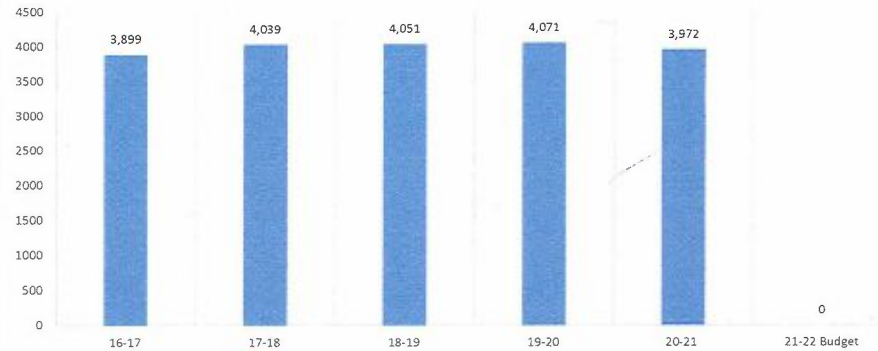
STATE FEDERAL PROPERTY TAXES LOCAL

**Prior Year Revenue Budget**



STATE FEDERAL PROPERTY TAXES LOCAL

**End of Year ADM History**



March 2022

YTD % Expenditures vs. PYTD % Expenditures



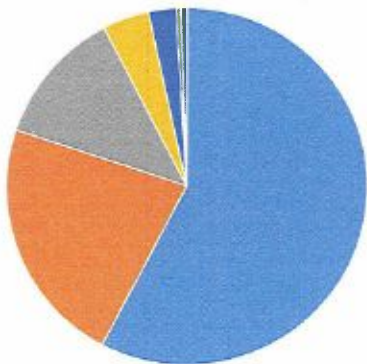
Top 10 Expenditures YTD by Object Code 3  
Variance from PYTD Received

	Current YTD	Variance vs. PYTD Received
1 TOTAL SALARIES AND WAGES	\$17,769,177	\$620,830
2 LICENSED CLASSROOM TEACHER	\$9,508,734	\$164,608
3 TOTAL EMPLOYEE BENEFITS	\$7,123,905	\$147,336
4 TOTAL PURCHASED SERVICES	\$4,678,965	\$1,224,270
5 HEALTH INSURANCE	\$3,642,171	\$47,329
6 TRANSPORT CONTR <=\$25,000	\$2,050,201	\$645,605
7 ADMINISTRATION/SUPERVISION	\$1,792,848	-\$3,855
8 TOTAL SUPPLIES	\$1,516,624	\$149,199
9 FICA/MEDICARE	\$1,285,900	\$44,404
10 NON-INSTRUCTIONAL SUPPORT	\$1,197,199	\$54,249

Total General Expenditures Budgeted, Projected, YTD and ,  
PYTD Expended

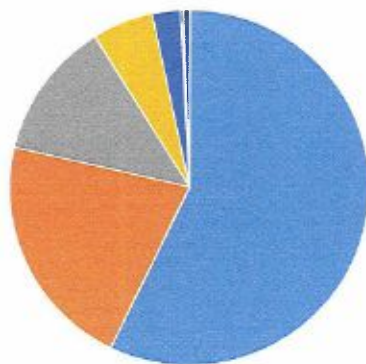


Prior Year Final



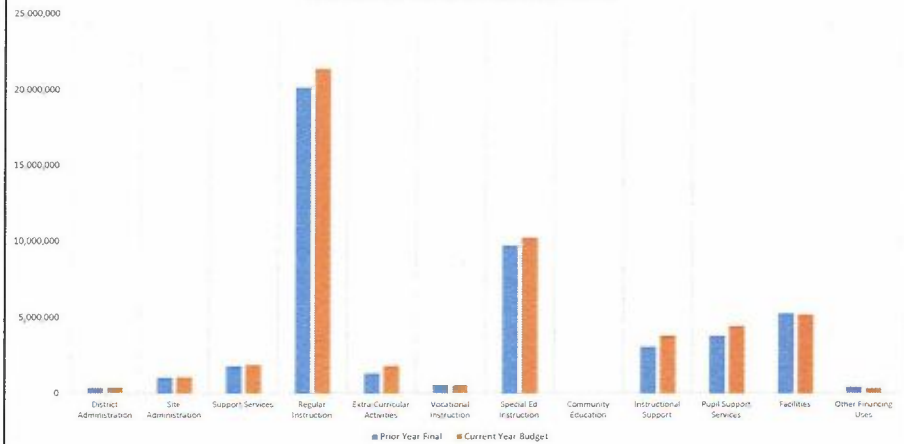
SALARIES, BENEFITS, PURCHASED SERVICES, GENERAL SUPPLIES, CAPITAL EXPENSES, DEBT SERVICE, DUES & OTHER

Current Year Budget



SALARIES, BENEFITS, PURCHASED SERVICES, GENERAL SUPPLIES, CAPITAL EXPENSES, DEBT SERVICE, DUES & OTHER

Prior Year Final and Current Budget by Program



March 2022

# REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

WACONIA | March 31, 2022

REVENUE CATEGORIES						March 31, 2022	March 31, 2021	March 31, 2020	Current YTD vs. PYTD	March 31, 2021	March 31, 2020	
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received				% of Actuals Received
STATE	37,757,828	38,867,352	39,815,648	38,362,469	24,195,879	15,619,769	60.77%	63.35%	63.33%	(424,841)	24,620,720	23,913,832
FEDERAL	865,974	2,073,894	1,633,748	1,307,101	209,842	1,423,906	12.84%	69.11%	7.65%	(1,223,385)	1,433,226	66,231
PROPERTY TAXES	6,872,049	7,225,981	9,059,691	10,354,668	5,590,817	3,468,874	61.71%	46.16%	43.00%	2,255,272	3,335,545	2,955,072
LOCAL SALES, INS RECOVERY & JUDGEMENTS	4,958	9,456	364,730	453,442	324,630	40,100	89.01%	116.38%	124.85%	313,626	11,004	6,190
SALE OF BONDS & LOANS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
LOCAL (FEES, INTEREST, ETC.)	1,069,146	916,025	1,342,666	1,183,622	877,755	464,911	65.37%	63.99%	125.71%	291,608	586,147	1,344,055
<b>TOTALS</b>	<b>46,569,956</b>	<b>49,092,708</b>	<b>52,216,483</b>	<b>51,661,303</b>	<b>31,198,924</b>	<b>21,017,559</b>	<b>59.75%</b>	<b>61.08%</b>	<b>60.74%</b>	<b>1,212,280</b>	<b>29,986,643</b>	<b>28,285,380</b>

EXPENDITURES (OBJECT SERIES)						March 31, 2022	March 31, 2021	March 31, 2020	Current YTD vs. PYTD	March 31, 2021	March 31, 2020	
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended				% of Actuals Expended
SALARIES & WAGES	27,402,735	27,567,826	29,221,700	28,613,161	17,769,177	11,452,583	60.81%	62.20%	62.93%	620,830	17,148,347	17,245,522
EMPLOYEE BENEFITS	10,012,564	10,690,251	10,983,140	10,993,331	7,123,905	3,829,235	65.04%	65.26%	64.03%	147,336	6,976,569	6,411,142
PURCHASED SERVICES	5,802,884	5,875,417	6,421,008	6,516,421	4,678,965	1,742,043	72.87%	58.80%	79.90%	1,224,270	3,454,696	4,636,541
SUPPLIES	1,431,258	1,976,695	2,798,095	2,317,152	1,516,624	1,271,461	54.40%	69.18%	60.76%	149,199	1,367,426	869,614
EQUIPMENT	922,652	1,192,150	1,308,398	1,113,625	996,607	311,791	76.17%	92.31%	67.98%	(103,830)	1,100,436	627,261
DEBT SERVICE	262,889	205,445	136,287	146,562	116,301	19,986	85.34%	67.33%	50.85%	(22,030)	138,331	133,684
OTHER EXPENDITURES	267,597	269,862	304,315	284,259	95,075	209,240	31.24%	39.88%	35.17%	(12,555)	107,630	94,123
OTHER FINANCING USES	62,578	61,960	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
<b>TOTALS</b>	<b>46,165,156</b>	<b>47,839,606</b>	<b>51,194,993</b>	<b>50,046,510</b>	<b>32,296,655</b>	<b>18,898,338</b>	<b>63.09%</b>	<b>63.32%</b>	<b>65.02%</b>	<b>2,003,219</b>	<b>30,293,436</b>	<b>30,017,887</b>

EXPENDITURES (PROGRAM SERIES)						March 31, 2022	March 31, 2021	March 31, 2020	Current YTD vs. PYTD	March 31, 2021	March 31, 2020	
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended				% of Actuals Expended
SITE ADMINISTRATION	1,035,339	1,061,869	1,063,479	1,093,259	757,652	305,827	71.24%	70.68%	70.45%	7,116	750,536	729,446
DISTRICT ADMINISTRATION	366,112	380,640	394,153	393,521	282,102	112,051	71.57%	68.39%	70.29%	21,774	260,328	257,342
SUPPORT SERVICES	1,841,889	1,814,086	1,809,479	1,859,281	1,362,619	506,860	72.89%	76.16%	88.73%	(18,904)	1,381,523	1,634,278
REGULAR INSTRUCTION	19,689,350	20,228,608	21,411,260	20,604,030	12,404,811	9,006,449	57.94%	59.56%	59.81%	357,469	12,047,342	11,776,451
EXTRA-CURRICULAR ACTIVITES	1,539,160	1,357,464	1,806,516	1,684,387	1,134,716	671,800	62.81%	46.26%	65.74%	506,722	627,993	1,011,895
VOCATIONAL INSTRUCTION	569,607	584,005	546,632	497,137	271,357	275,275	49.64%	59.00%	75.69%	(73,198)	344,555	431,135
SPECIAL EDUCATION	9,295,875	9,810,623	10,256,395	9,722,194	5,841,953	4,414,442	56.96%	58.04%	59.48%	148,054	5,693,900	5,529,457
COMMUNITY SERVICES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INSTRUCTIONAL SUPPORT	2,950,040	3,098,230	3,803,830	3,788,119	2,739,852	1,063,978	72.03%	72.44%	68.20%	495,423	2,244,430	2,011,820
PUPIL SUPPORT SERVICES	3,978,447	3,796,083	4,478,118	4,457,138	2,902,058	1,576,060	64.81%	61.10%	72.96%	582,798	2,319,260	2,902,624
FACILITIES	4,526,975	5,278,542	5,204,631	5,378,800	4,123,185	1,081,446	79.22%	77.71%	73.11%	21,410	4,101,775	3,309,450
OTHER FINANCING USES	372,362	429,456	380,500	568,643	476,350	(115,850)	132.14%	121.50%	113.86%	(45,444)	521,794	423,988
<b>TOTALS</b>	<b>46,165,156</b>	<b>47,839,606</b>	<b>51,194,993</b>	<b>50,046,510</b>	<b>32,296,655</b>	<b>18,898,338</b>	<b>63.09%</b>	<b>63.32%</b>	<b>65.02%</b>	<b>2,003,219</b>	<b>30,293,436</b>	<b>30,017,887</b>

# REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

WACONIA | March 31, 2022

ACTIVITY - OTHER FUNDS						March 31,	March 31,	March 31,				
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Received YTD	2022	2021	2020	Current YTD vs. PYTD	March 31, 2021	March 31, 2020	
<b>REVENUE</b>						<b>% of Budget Received</b>	<b>% of Actuals Received</b>	<b>% of Actuals Received</b>				
FOOD SERVICE	2,128,103	3,131,241	3,232,500	4,525,623	2,823,988	87.36%	100.79%	17.71%	(332,058)	3,156,046	376,892	
COMMUNITY EDUCATION	2,734,449	2,757,648	3,140,327	3,326,658	2,652,970	84.48%	73.50%	90.49%	626,020	2,026,950	2,474,305	
CONSTRUCTION	189,101	24,033	0	0	0	0.00%	100.00%	96.52%	(24,033)	24,033	182,513	
DEBT SERVICE	8,967,320	9,464,153	9,570,847	8,607,580	4,460,401	46.60%	61.95%	60.84%	(1,402,274)	5,862,675	5,456,140	
TRUST	9,873	9,049	11,500	7,871	3,570	31.04%	58.41%	57.79%	(1,716)	5,286	5,705	
CUSTODIAL	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
INTERNAL SERVICE	391,593	370,835	427,500	354,335	309,510	72.40%	74.80%	75.31%	32,129	277,381	294,914	
OPEB REVOCABLE TRUST	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
OPEB IRREVOCABLE TRUST	80,084	52,573	75,000	112,689	18,226	24.30%	14.77%	2.16%	10,458	7,767	1,727	
OPEB DEBT SERVICE	857	248	0	0	0	0.00%	85.46%	-13.18%	(212)	212	(113)	
<b>TOTALS</b>	<b>14,501,380</b>	<b>15,809,780</b>	<b>16,457,674</b>	<b>16,934,756</b>	<b>10,268,664</b>	<b>62.39%</b>	<b>71.86%</b>	<b>60.63%</b>	<b>(1,091,685)</b>	<b>11,360,349</b>	<b>8,792,084</b>	
						March 31,	March 31,	March 31,				
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expended YTD	2022	2021	2020	Current YTD vs. PYTD	March 31, 2021	March 31, 2020	
<b>EXPENDITURES</b>						<b>% of Budget Expended</b>	<b>% of Actuals Expended</b>	<b>% of Actuals Expended</b>				
FOOD SERVICE	2,318,322	2,195,386	3,194,624	2,904,794	1,841,342	57.64%	61.38%	71.63%	493,912	1,347,431	1,660,604	
COMMUNITY EDUCATION	2,942,512	2,756,700	2,936,565	3,010,487	2,076,543	70.71%	67.45%	75.75%	217,115	1,859,428	2,229,034	
CONSTRUCTION	1,109,170	(0)	0	0	0	0.00%	100.00%	91.44%	0	(0)	1,014,250	
DEBT SERVICE	9,261,475	9,154,756	9,404,619	7,664,483	9,363,331	99.56%	100.00%	99.07%	208,575	9,154,756	9,175,126	
TRUST	14,694	92,142	9,500	9,625	6,000	63.16%	7.53%	63.63%	(943)	6,943	9,350	
CUSTODIAL	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
INTERNAL SERVICE	386,667	420,816	423,500	430,598	339,848	80.25%	80.44%	87.73%	1,351	338,497	339,239	
OPEB REVOCABLE TRUST	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
OPEB IRREVOCABLE TRUST	231,864	291,426	230,000	231,687	1,687	0.73%	0.06%	0.08%	1,500	187	187	
OPEB DEBT SERVICE	0	73,957	0	0	0	0.00%	0.00%	0.00%	0	0	0	
<b>TOTALS</b>	<b>16,264,704</b>	<b>14,985,183</b>	<b>16,198,808</b>	<b>14,251,674</b>	<b>13,628,752</b>	<b>84.13%</b>	<b>84.80%</b>	<b>88.71%</b>	<b>921,509</b>	<b>12,707,242</b>	<b>14,427,791</b>	
						March 31,	March 31,	March 31,				
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	YTD	2022	2021	2020	Current YTD vs. PYTD	March 31, 2021	March 31, 2020	
<b>SUMMARY - ALL FUNDS</b>						<b>% of Budget Expended</b>	<b>% of Actuals Expended</b>	<b>% of Actuals Expended</b>				
<b>SUMMARY</b>												
REVENUE	61,071,336	64,902,488	68,674,157	68,596,058	41,467,588	27,206,569	60.38%	63.71%	60.71%	120,595	41,346,993	37,077,464
EXPENDITURES	62,429,860	62,824,789	67,393,801	64,298,184	45,925,407	21,468,394	68.14%	68.45%	71.19%	2,924,729	43,000,678	44,445,678
SPENDING VARIANCE	(1,358,523)	2,077,699	1,280,356	4,297,874	(4,457,819)	N/A	N/A	N/A	N/A	(2,804,134)	(1,653,685)	(7,368,214)

4. Preliminary Budget 22-23

**INDEPENDENT SCHOOL DISTRICT #110**  
**Preliminary General Fund Budget - Operating Fund**  
**Revenues and Expenditures by Object - Excluding Operating Capital and LTFM**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>Revenues and Other Sources:</b>					
Local Property Tax Levies	\$ 3,413,685	\$ 5,838,912	\$ 6,186,304	\$ 7,874,697	\$ 8,258,725
Other Local and County Revenues	1,281,920	1,047,003	1,052,046	1,373,032	1,204,216
State Sources	35,267,013	36,976,245	38,105,731	39,145,039	40,440,414
Federal Sources	854,789	865,974	2,073,894	1,625,476	825,241
Sales and Other Financing Sources	(2,747)	4,958	9,456	364,730	-
<b>Total Revenues and Other Sources</b>	<b>\$ 40,814,660</b>	<b>\$ 44,733,092</b>	<b>\$ 47,427,431</b>	<b>\$ 50,382,974</b>	<b>\$ 50,728,596</b>
<b>Expenditures and Other Uses:</b>					
Salaries and Wages	\$ 27,872,819	\$ 27,350,460	\$ 27,514,505	\$ 29,242,171	\$ 30,340,902
Employee Benefits	9,621,835	10,004,564	10,682,091	10,943,191	11,064,154
Purchased Services	6,188,432	5,527,036	5,704,431	6,356,592	6,131,921
Supplies and Materials	1,572,869	1,183,367	1,820,029	2,324,836	1,607,709
Capital Expenditures	26,773	6,067	103,091	169,962	167,973
Debt Service	47,934	181,602	124,158	55,000	55,000
Other Expenditures and Financing Uses	277,660	261,808	253,749	298,189	297,189
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,608,322</b>	<b>\$ 44,514,904</b>	<b>\$ 46,202,054</b>	<b>\$ 49,389,941</b>	<b>\$ 49,664,848</b>
Surplus or (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<b>\$ (4,793,662)</b>	<b>\$ 218,188</b>	<b>\$ 1,225,377</b>	<b>\$ 993,033</b>	<b>\$ 1,063,748</b>
<b>Fund Balance at the Beginning of the Year</b>	<b>\$ (1,596,748)</b>	<b>\$ (6,412,536)</b>	<b>\$ (6,194,343)</b>	<b>\$ (4,968,968)</b>	<b>\$ (3,975,935)</b>
<b>Nonspendable</b>	90,882	40,035	142,221	50,000	50,000
<b>Restricted/Reserved</b>					
Staff Development	-	-	-	-	-
Area Learning Center	-	-	2,728	-	-
Third Party Billing - Medical Assistance	6,985	8,583	63,767	15,500	15,500
Gifted and Talented	-	-	-	-	-
Basic Skills	230	-	-	-	-
Safe Schools	15,813	15,664	16,468	6,613	6,613
Other Purposes	-	-	13,318	-	-
<b>Unassigned</b>	<b>(6,526,446)</b>	<b>(6,258,625)</b>	<b>(5,207,470)</b>	<b>(4,048,048)</b>	<b>(2,984,300)</b>
<b>Fund Balance at the End of the Year</b>	<b>\$ (6,412,536)</b>	<b>\$ (6,194,343)</b>	<b>\$ (4,968,968)</b>	<b>\$ (3,975,935)</b>	<b>\$ (2,912,187)</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Preliminary General Fund Budget - Operating Fund**  
**Expenditures by Object Detail - Excluding Operating Capital and LTFM**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>Expenditures and Other Uses:</b>					
Licensed Teaching and Support Staff	\$ 18,728,499	\$ 18,496,216	\$ 18,565,839	\$ 20,078,904	\$ 20,883,033
Extra Curricular	742,863	571,231	624,685	644,905	618,394
Administration	2,373,214	2,415,102	2,430,505	2,439,065	2,487,845
Substitute Teachers	509,014	419,324	430,057	524,475	542,835
Clerical	1,595,316	1,578,870	1,469,730	1,682,407	1,808,794
Paraprofessionals	2,293,630	2,286,459	2,442,737	2,140,041	2,214,941
Maintenance and Custodial	1,336,144	1,340,992	1,378,864	1,392,320	1,420,166
Other Salaries and Wages	294,139	242,266	172,087	340,054	364,894
<b>Total Salaries and Wages</b>	<b>27,872,819</b>	<b>27,350,460</b>	<b>27,514,504</b>	<b>29,242,171</b>	<b>30,340,902</b>
Retirement Programs	4,664,702	4,668,524	4,857,965	4,981,120	5,087,571
Active Employee Insurance Benefits	4,798,117	5,096,422	5,654,927	5,760,071	5,774,583
Workers Compensation	156,089	217,980	169,199	192,000	192,000
Unemployment Compensation	2,927	21,638	-	10,000	10,000
<b>Total Employee Benefits</b>	<b>9,621,835</b>	<b>10,004,564</b>	<b>10,682,091</b>	<b>10,943,191</b>	<b>11,064,154</b>
Professional Service Fees	685,003	476,706	418,029	461,582	457,882
Special Ed Litigation & Tuition Bill Payments	-	1,157	340,145	4,000	320,000
Other Professional Services	94,015	87,573	77,087	98,300	98,300
Technology and Communications	144,497	150,913	240,521	297,446	290,339
Officials	38,032	32,704	34,293	48,207	48,207
Postage	22,564	15,577	15,227	18,195	18,195
Utilities	793,599	755,222	665,355	608,438	608,438
Property and Liability Insurance	108,257	128,183	243,338	243,500	243,500
Maintenance and Repairs	424,526	193,541	285,754	677,272	317,272
Transportation	3,063,274	2,985,259	2,626,802	2,968,017	2,922,303
Travel and Conferences	202,103	165,904	99,586	288,225	235,155
Rental and Leases	31,701	19,610	14,687	-	-
Advertising	8,589	6,668	6,034	6,250	6,250
Special Ed Contracted Services	572,272	508,019	637,573	637,160	566,080
<b>Total Purchased Services</b>	<b>6,188,432</b>	<b>5,527,036</b>	<b>5,704,431</b>	<b>6,356,592</b>	<b>6,131,921</b>
Instructional Supplies	481,690	318,688	419,548	614,983	568,553
Maintenance Supplies	219,932	212,452	116,951	233,600	234,600
Fuel for Heat, Gas and Oil	327,918	257,672	290,381	303,000	303,500
Textbooks and Workbooks and Tech Devices	78,900	41,547	180,971	498,687	36,837
Instructional Media Supplies	34,477	19,438	21,257	67,189	21,852
License Agreements	193,679	160,959	200,197	245,520	220,520
Other Supplies	236,273	172,611	590,724	361,857	221,847
<b>Total Supplies and Materials</b>	<b>1,572,869</b>	<b>1,183,367</b>	<b>1,820,029</b>	<b>2,324,836</b>	<b>1,607,709</b>
Site and Grounds Improvements	4,649	-	-	-	-
Equipment	5,850	1,917	9,449	19,318	17,288
Technology Hardware, Software and Repairs	16,274	4,150	(524)	5,644	5,685
Capital Leases	-	-	94,166	145,000	145,000
<b>Total Capital Expenditures</b>	<b>26,773</b>	<b>6,067</b>	<b>103,091</b>	<b>169,962</b>	<b>167,973</b>
Debt Service Expenses	47,934	181,602	124,159	55,000	55,000
Dues and Memberships	73,583	66,716	63,278	81,667	80,667
Miscellaneous	133,457	132,514	128,511	154,522	154,522
<b>Total Other Expenditures</b>	<b>254,974</b>	<b>380,832</b>	<b>315,948</b>	<b>291,189</b>	<b>290,189</b>
<b>Permanent Transfers</b>	<b>70,620</b>	<b>62,578</b>	<b>61,960</b>	<b>62,000</b>	<b>62,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,608,322</b>	<b>\$ 44,514,904</b>	<b>\$ 46,202,054</b>	<b>\$ 49,389,941</b>	<b>\$ 49,664,848</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Preliminary General Fund Budget - Operating Fund**  
**Revenues and Expenditures by Program - Excluding Operating Capital and LTFM**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Revised Budget</b>	<b>Preliminary Budget</b>
<b>Revenues and Other Sources:</b>					
Local Property Tax Levies	\$ 3,413,685	\$ 5,838,912	\$ 6,186,304	\$ 7,874,697	\$ 8,258,725
Other Local and County Revenues	1,281,920	1,047,003	1,052,046	1,373,032	1,204,216
State Sources	35,267,013	36,976,245	38,105,731	39,145,039	40,440,414
Federal Sources	854,789	865,974	2,073,894	1,625,476	825,241
Sales and Other Financing Sources	(2,747)	4,958	9,456	364,730	0
<b>Total Revenues and Other Sources</b>	<b>\$ 40,814,660</b>	<b>\$ 44,733,092</b>	<b>\$ 47,427,431</b>	<b>\$ 50,382,974</b>	<b>\$ 50,728,596</b>
<b>Expenditures and Other Uses:</b>					
District & School Administration	\$ 1,358,492	\$ 1,401,451	\$ 1,442,509	\$ 1,457,524	\$ 1,479,002
District Support Services	1,998,527	1,812,142	1,811,139	1,863,479	1,881,927
Elementary and Secondary Regular Instruction	21,403,469	20,788,760	21,272,358	22,588,389	23,051,501
Vocational Education Instruction	588,219	569,607	584,005	544,745	552,670
Special Education Instruction	9,115,206	9,280,146	9,810,623	10,213,505	10,995,494
Community Education and Services	-	-	-	-	-
Instructional Support Services	2,933,764	2,824,279	2,938,916	3,691,607	3,362,867
Pupil Support Services	4,203,475	3,978,447	3,796,084	4,580,082	4,308,269
Sites & Buildings	3,780,358	3,487,710	4,116,964	4,090,110	3,672,618
Fiscal & Other Fixed-Cost Programs	226,812	372,362	429,456	360,500	360,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,608,322</b>	<b>\$ 44,514,904</b>	<b>\$ 46,202,054</b>	<b>\$ 49,389,941</b>	<b>\$ 49,664,848</b>
Surplus or (Deficit) of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses	\$ (4,793,662)	\$ 218,188	\$ 1,225,377	\$ 993,033	\$ 1,063,748

**INDEPENDENT SCHOOL DISTRICT #110**  
**Preliminary General Fund Budget - Operating Fund**  
**Expenditures by Program Detail - Excluding Operating Capital and LTFM**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
Board of Education	\$ 70,184	\$ 57,961	\$ 77,340	\$ 102,586	\$ 103,216
Office of the Superintendent	309,443	308,151	303,300	291,569	296,944
School Administration	978,865	1,035,339	1,061,869	1,063,369	1,078,842
<b>Total District and School Administration</b>	<b>1,358,492</b>	<b>1,401,451</b>	<b>1,442,509</b>	<b>1,457,524</b>	<b>1,479,002</b>
General Administrative Support	714,413	543,873	529,769	548,004	542,962
Other Administrative Support	178,427	180,083	193,900	180,341	182,598
Administrative Technology Services	345,301	344,254	340,856	341,858	349,071
Business Support Services	760,386	743,932	746,614	793,276	807,296
<b>Total District Support Services</b>	<b>1,998,527</b>	<b>1,812,142</b>	<b>1,811,139</b>	<b>1,863,479</b>	<b>1,881,927</b>
Kindergarten Education	1,200,804	1,267,927	1,668,734	1,462,409	1,500,234
Elementary Education	7,196,192	7,194,048	7,652,076	7,719,565	7,866,720
Title II, Part A	42,844	45,268	43,071	38,548	39,556
Title IV, Part A	-	14,225	15,775	10,000	10,000
Secondary Education	1,186,899	1,120,830	1,251,593	1,415,299	1,248,187
Art	524,314	520,767	479,906	519,179	532,123
Business	84,747	87,716	93,751	95,228	97,676
Title I	71,726	71,778	77,095	66,165	68,070
Assurance of Mastery	48,889	48,856	357	11,051	11,401
Gifted and Talented	63,365	62,416	57,964	57,733	59,209
English Learner	149,197	156,629	172,637	175,719	175,711
Language Arts	1,843,157	1,833,459	1,470,255	1,879,483	2,015,120
Title II, Part B	60,959	53,207	4,557	5,620	5,620
Foreign Language	845,891	869,124	845,555	954,360	980,165
Health, Physical Education and Recreation	1,195,210	1,121,500	1,163,517	1,191,647	1,223,359
Family Living Science	60,265	100,480	105,732	103,877	106,627
Industrial Education	128,291	128,032	129,472	188,472	193,263
Mathematics	1,579,293	1,626,498	1,635,475	1,729,552	1,776,315
Computer Science/Technology Education	107,591	105,536	105,714	20,238	20,370
Music	981,782	875,329	836,433	922,934	947,911
Natural Sciences	1,083,474	992,408	1,011,767	1,130,552	1,161,528
Social Studies	1,062,337	1,074,632	1,179,285	1,238,767	1,271,934
<b>Total Regular Instruction</b>	<b>19,517,227</b>	<b>19,370,665</b>	<b>20,000,721</b>	<b>20,936,398</b>	<b>21,311,099</b>
<b>Extracurricular Activities</b>	<b>1,886,242</b>	<b>1,418,095</b>	<b>1,271,639</b>	<b>1,651,991</b>	<b>1,740,402</b>
Agriculture Education	84,164	93,426	88,830	80,408	82,621
Family and Consumer Science	119,993	92,220	84,691	113,986	116,748
Business and Office Education	107,178	104,418	95,419	93,028	95,206
Trade & Industrial Education	276,884	279,543	315,064	257,323	258,095
<b>Total Career &amp; Technical Education Instruction</b>	<b>588,219</b>	<b>569,607</b>	<b>584,004</b>	<b>544,745</b>	<b>552,670</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Preliminary General Fund Budget - Operating Fund**  
**Expenditures by Program Detail - Excluding Operating Capital and LTFM**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
General Special Education	172	1,157	1,665	5,400	5,000
Speech/Language Impaired	365,840	343,846	538,492	635,057	646,267
Developmental Cognitive Disabilities: Mild-Moderate	592,104	681,926	593,959	673,957	690,169
Developmental Cognitive Disabilities: Moderate-Severe	221,892	269,109	374,027	461,623	470,537
Physically Impaired	76,647	140,517	118,466	129,656	132,850
Deaf/Hard of Hearing	278,835	252,750	194,917	217,517	222,567
Visually Impaired	11,915	14,198	13,240	7,420	7,420
Specific Learning Disability	1,433,477	1,331,131	1,455,994	1,557,389	1,600,153
Emotional/Behavioral Disorder	709,025	851,622	1,047,018	1,031,655	1,286,763
Deaf - Blind	11,362	13,313	13,871	14,121	14,519
Other Health Disabilities	959,235	808,279	733,923	719,066	737,621
Autism Spectrum Disorders	1,644,162	1,762,155	1,696,858	1,783,692	1,828,396
Developmentally Delayed	856,420	1,027,690	1,000,191	1,112,161	1,125,622
Traumatic Brain Injury	16,868	49,621	54,264	49,939	51,051
Severely Multiply Impaired	244,266	225,373	170,923	208,777	213,988
Special Education - Three or More Disabilities	1,435,875	1,261,077	1,536,691	1,417,075	1,768,849
Special Education - ADSIS Programs	257,111	246,382	266,122	189,000	193,722
<b>Total Special Education Instruction</b>	<b>9,115,206</b>	<b>9,280,146</b>	<b>9,810,621</b>	<b>10,213,505</b>	<b>10,995,494</b>
General Instructional Support	720,891	729,972	729,320	771,103	1,009,183
Curriculum Development	678,065	677,984	630,446	721,585	651,973
Library Media Center	455,133	442,253	440,992	577,990	541,065
Instruction-Related Technology	827,821	811,772	995,207	1,330,061	911,180
Staff Development	251,854	162,298	142,952	290,868	249,466
<b>Total Instructional Support Services</b>	<b>2,933,764</b>	<b>2,824,279</b>	<b>2,938,917</b>	<b>3,691,607</b>	<b>3,362,867</b>
Secondary Counseling and Guidance Services	561,208	584,390	634,548	618,852	634,460
Elementary Counseling and Guidance Services	143,483	159,361	160,516	169,671	174,218
School Security & Safety	199,972	94,168	73,738	177,561	180,010
Health Services	361,391	215,404	340,211	728,830	479,467
Pupil Transportation	2,914,884	2,900,967	2,563,787	2,863,168	2,818,114
Other Pupil Support Services	22,537	24,157	23,284	22,000	22,000
<b>Total Pupil Support Services</b>	<b>4,203,475</b>	<b>3,978,447</b>	<b>3,796,084</b>	<b>4,580,082</b>	<b>4,308,269</b>
Operations & Maintenance	3,768,784	3,470,832	3,954,877	3,972,110	3,622,618
Capital Facilities	11,574	16,878	162,087	118,000	50,000
<b>Total Sites, Building &amp; Equipment</b>	<b>3,780,358</b>	<b>3,487,710</b>	<b>4,116,964</b>	<b>4,090,110</b>	<b>3,672,618</b>
Retirement of Nonbonded Obligations	47,934	181,602	124,158	55,000	55,000
Property & Liability Insurance	108,257	128,182	243,338	243,500	243,500
Transfer Between Funds (ECFE)	70,621	62,578	61,960	62,000	62,000
<b>Total Fiscal and Other Fixed Cost Programs</b>	<b>226,812</b>	<b>372,362</b>	<b>429,456</b>	<b>360,500</b>	<b>360,500</b>
<b>Total Expenditures and Other Uses</b>	<b>\$ 45,608,322</b>	<b>\$ 44,514,904</b>	<b>\$ 46,202,054</b>	<b>\$ 49,389,941</b>	<b>\$ 49,664,848</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Preliminary General Fund Budget - Operating Fund**  
**Revenues and Expenditures by Finance Code - Excluding Operating Capital and LTFM**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Revised Budget</b>	<b>Preliminary Budget</b>
<b>Revenues and Other Sources:</b>					
Districtwide Revenues	\$ 32,296,403	\$ 35,430,666	\$ 35,784,054	\$ 39,447,475	\$ 40,356,795
Federal Supported Programs	770,175	803,632	2,073,893	1,625,476	825,241
State Supported Programs	2,661,983	2,339,486	2,132,534	2,154,839	2,112,887
Transportation	120,554	127,745	149,433	151,916	130,320
Special Education	4,965,545	5,990,520	7,222,517	7,027,225	7,278,122
Levy Supported Programs	-	41,043	65,000	<b>(23,957)</b>	25,231
<b>Total Revenues and Other Sources</b>	<b>\$ 40,814,660</b>	<b>\$ 44,733,092</b>	<b>\$ 47,427,431</b>	<b>\$ 50,382,974</b>	<b>\$ 50,728,596</b>
<b>Expenditures and Other Uses:</b>					
Districtwide Expenditures	\$ 29,053,561	\$ 28,349,306	\$ 28,601,689	\$ 31,550,658	\$ 31,726,183
Federal Supported Programs	766,343	803,806	2,060,569	1,625,476	1,149,465
State Supported Programs	4,433,299	3,778,643	3,884,274	3,705,123	3,736,344
Transportation	3,166,082	3,058,053	2,610,700	2,846,411	2,917,687
Special Education	8,189,037	8,484,053	9,019,591	9,627,273	10,100,169
Levy Supported Programs	-	41,043	25,231	35,000	35,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,608,322</b>	<b>\$ 44,514,904</b>	<b>\$ 46,202,054</b>	<b>\$ 49,389,941</b>	<b>\$ 49,664,848</b>
Surplus or (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<b>\$ (4,793,662)</b>	<b>\$ 218,188</b>	<b>\$ 1,225,377</b>	<b>\$ 993,033</b>	<b>\$ 1,063,748</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Preliminary General Fund Budget - Operating Fund**  
**Revenues by Finance Detail - Excluding Operating Capital and LTFM**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>Total Districtwide Revenues</b>	<b>\$ 32,296,402</b>	<b>\$ 35,430,666</b>	<b>\$ 35,784,054</b>	<b>\$ 39,447,475</b>	<b>\$ 40,356,795</b>
Governor's ARP Funds	-	-	-	108,164	-
ARP Fed Special Ed	-	-	-	91,000	92,000
ARP Fed Special Ed Pre-K	-	-	-	15,485	-
ESSER I - 90% Formula Allocation	-	4,083	55,500	-	-
ESSER - 9.5% State Directed Grants	-	-	34,205	-	-
GEER Funds	-	19,347	9,146	-	-
Coronavirus Relief Funds (CRF)	-	-	915,646	-	-
ESSER II - 90% Formula Allocation	-	-	243,838	-	-
ESSER III - 90% Formula Allocation	-	-	-	438,100	-
ESSER III - 90% Learning Loss	-	-	-	54,300	55,225
ESSER - Extended Summer Programming	-	-	15,850	132,000	-
ESSER - Extended Summer Programming	-	-	-	-	223,380
ESSER - COVID Testing	-	-	-	219,900	-
ESSER - Pandemic Loss Support	-	-	-	111,891	-
ESSER - Other COVID Aid	-	-	-	-	-
Title I, Part A	71,726	71,778	72,671	66,165	66,165
Title II, Part A	42,844	43,042	43,071	38,548	38,548
IDEA - Individuals with Disabilities, Part B	618,305	609,893	628,480	297,024	297,024
IDEA - Individuals with Disabilities, Preschool	15,443	15,987	15,862	16,090	16,090
IDEA - Individuals with Disabilities, Birth - 2	11,702	10,723	11,553	14,009	14,009
Title 4, Part A - Student Supports	-	14,225	15,775	10,000	10,000
Carl Perkins Career and Technical Education	10,155	14,554	12,297	12,800	12,800
<b>Total Federal Supported Programs</b>	<b>770,175</b>	<b>803,632</b>	<b>2,073,894</b>	<b>1,625,476</b>	<b>825,241</b>
Area Learning Center	461,415	486,764	443,507	500,000	520,000
Basic Skills for Extended Time	4,300	8,937	-	-	-
Telecommunications Access Costs	47,563	30,033	83,963	107,027	75,000
General Education Revenue for Staff Development	490,031	-	-	-	-
Basic Skills	155,807	188,304	143,229	101,278	92,900
Teacher Development and Evaluation Program	-	-	-	-	-
American Indian Education Aid	(6,794)	22,397	20,331	20,358	-
Learning & Development	898,403	895,552	864,706	890,275	897,278
Safe Schools Program	156,304	298,419	164,542	177,561	177,509
Medical Assistance - Third Party Revenue	156,364	147,005	186,948	140,000	140,000
Gifted & Talented	57,697	58,006	56,693	57,733	58,815
Career and Technical Education Programs	240,893	204,069	168,614	160,607	151,385
<b>Total State Supported Programs</b>	<b>2,661,983</b>	<b>2,339,486</b>	<b>2,132,533</b>	<b>2,154,839</b>	<b>2,112,887</b>
<b>Total Transportation Program</b>	<b>120,554</b>	<b>127,745</b>	<b>149,433</b>	<b>151,916</b>	<b>130,320</b>
<b>Total Special Education Programs</b>	<b>4,965,545</b>	<b>5,990,520</b>	<b>7,222,517</b>	<b>7,027,225</b>	<b>7,278,122</b>
<b>Total Levy Supported Programs</b>	<b>-</b>	<b>41,043</b>	<b>65,000</b>	<b>(23,957)</b>	<b>25,231</b>
<b>Total Revenues and Other Sources</b>	<b>\$ 40,814,659</b>	<b>\$ 44,733,092</b>	<b>\$ 47,427,431</b>	<b>\$ 50,382,974</b>	<b>\$ 50,728,596</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Preliminary General Fund Budget - Operating Fund**  
**Expenditures by Finance Detail - Excluding Operating Capital and LTFM**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>Total Districtwide Expenditures</b>	<b>\$ 29,053,561</b>	<b>\$ 28,349,306</b>	<b>\$ 28,601,688</b>	<b>\$ 31,550,658</b>	<b>\$ 31,726,183</b>
Governor's ARP Funds	-	-	-	108,164	-
ARP Fed Special Ed	-	-	-	91,000	92,000
ARP Fed Special Ed Pre-K	-	-	-	15,485	-
ESSER I - 90% Formula Allocation	-	4,083	55,500	-	-
ESSER - 9.5% State Directed Grants	-	-	34,205	-	-
GEER Funds	-	19,347	9,146	-	-
Coronavirus Relief Funds (CRF)	-	-	915,640	-	-
ESSER II - 90% Formula Allocation	-	-	243,838	-	-
ESSER III - 90% Formula Allocation	-	-	-	438,100	-
ESSER III - 90% Learning Loss	-	-	-	54,300	55,225
ESSER - Extended Summer Programming	-	-	2,532	132,000	-
ESSER - Extended Summer Programming	-	-	-	-	223,380
ESSER - COVID Testing	-	-	-	219,900	-
ESSER - Pandemic Loss Support	-	-	-	111,891	-
ESSER - Other COVID Aid	-	-	-	-	-
Title I, Part A	71,726	71,778	72,671	66,165	68,070
Title II, Part A	42,844	43,042	43,071	38,548	39,556
IDEA - Individuals with Disabilities, Part B	614,474	609,893	628,480	297,024	618,231
IDEA - Individuals with Disabilities, Preschool	15,443	15,987	15,862	16,090	16,090
IDEA - Individuals with Disabilities, Birth - 2	11,702	10,723	11,553	14,009	14,009
Title 4, Part A - Student Supports	-	14,225	15,775	10,000	10,000
Carl Perkins Career and Technical Education	10,154	14,728	12,297	12,800	12,904
<b>Total Federal Supported Programs</b>	<b>766,343</b>	<b>803,806</b>	<b>2,060,570</b>	<b>1,625,476</b>	<b>1,149,465</b>
Area Learning Center	495,447	509,788	440,778	499,687	514,055
Basic Skills for Extended Time	4,300	-	-	3,908	-
Telecommunications Access Costs	55,641	30,033	83,963	107,027	75,000
Staff Development	490,031	395,448	381,827	489,834	497,267
Basic Skills	214,592	240,477	172,993	182,070	187,112
Teacher Development and Evaluation Program	438,805	443,937	386,565	391,190	398,812
American Indian Education Aid	-	20,938	21,790	20,358	-
Learning & Development	1,668,596	1,079,983	1,460,737	1,094,010	1,131,139
Safe Schools Program	199,972	298,568	163,738	177,561	180,010
Medical Assistance - Third Party Revenue	239,041	145,407	131,764	142,000	143,570
Gifted & Talented	63,365	62,416	57,964	57,733	59,209
Career and Technical Education Programs	563,509	551,648	582,154	539,745	550,170
<b>Total State Supported Programs</b>	<b>4,433,299</b>	<b>3,778,643</b>	<b>3,884,273</b>	<b>3,705,123</b>	<b>3,736,344</b>
Regular To and From Transportation	1,378,449	1,138,383	1,079,081	1,359,838	1,406,114
Transportation for Special Education Pupils	1,465,372	1,537,620	1,164,456	1,256,425	1,281,425
Special Transportation for Selected Pupils	116,573	237,612	261,505	100,000	100,000
Non-Authorized Transportation (Field Trips)	205,688	144,438	105,659	130,148	130,148
<b>Total Transportation Program</b>	<b>3,166,082</b>	<b>3,058,053</b>	<b>2,610,701</b>	<b>2,846,411</b>	<b>2,917,687</b>
<b>Total Special Education Programs</b>	<b>8,189,037</b>	<b>8,484,053</b>	<b>9,019,591</b>	<b>9,627,273</b>	<b>10,100,169</b>
<b>Total Levy Supported Programs</b>	<b>-</b>	<b>41,043</b>	<b>25,231</b>	<b>35,000</b>	<b>35,000</b>
<b>Total Expenditures and Other Uses</b>	<b>\$ 45,608,322</b>	<b>\$ 44,514,904</b>	<b>\$ 46,202,054</b>	<b>\$ 49,389,941</b>	<b>\$ 49,664,848</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Preliminary General Fund Budget - Operating Fund**  
**Revenues by Object and Expenditures by Finance Code - LTFM Program Only**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Revised Budget</b>	<b>Preliminary Budget</b>
<b>Revenues and Other Sources:</b>					
Local Property Tax Levies	\$ 416,616	\$ 406,450	\$ 179,176	\$ 334,719	\$ 462,551
Other Local and County Revenues	165,112	102,286	122,647	134,247	61,218
State Sources					
Federal Sources					
Sales and Other Financing Sources					
<b>Total Revenues and Other Sources</b>	<b>\$ 581,728</b>	<b>\$ 508,736</b>	<b>\$ 301,823</b>	<b>\$ 468,966</b>	<b>\$ 523,769</b>
<b>Expenditures and Other Uses:</b>					
Physical Hazards	\$ 42,221	\$ 48,620	\$ 24,431	\$ 51,199	\$ 51,199
Other Hazardous Materials	38,924	10,128	3,470	9,000	9,000
Environmental Health & Safety Management	68,209	85,334	72,687	88,422	88,464
Asbestos Removal	3,685	19,460	3,339	4,500	4,500
Fire Safety	19,255	28,992	24,221	35,000	35,000
Indoor Air Quality	959	2,977	518	1,000	1,000
Accessibility	-	204	56	-	-
Building Envelope (Excluding Roofs)	115,273	4,350	42,990	98,100	-
Building Hardware & Equipment	20,000	10,350	1,623	30,000	5,000
Interior Surfaces	39,950	14,217	19,277	40,000	119,500
Mechanical Systems	159,110	18,465	37,963	35,000	140,000
Roofing Systems	428,306	33,885	-	20,000	10,000
Site Projects	-	231,930	46,717	51,900	60,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 935,892</b>	<b>\$ 508,912</b>	<b>\$ 277,292</b>	<b>\$ 464,121</b>	<b>\$ 523,663</b>
Surplus or (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<b>\$ (354,164)</b>	<b>\$ (176)</b>	<b>\$ 24,531</b>	<b>\$ 4,845</b>	<b>\$ 106</b>
<b>Fund Balance at the Beginning of the Year</b>	<b>\$ 357,321</b>	<b>\$ 3,157</b>	<b>\$ 2,981</b>	<b>\$ 27,512</b>	<b>\$ 32,357</b>
Reserved for LTFM & Health & Safety Programs	3,157	2,981	27,512	32,357	32,463
<b>Fund Balance at the End of the Year</b>	<b>\$ 3,157</b>	<b>\$ 2,981</b>	<b>\$ 27,512</b>	<b>\$ 32,357</b>	<b>\$ 32,463</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Preliminary General Fund Budget - Operating Fund**  
**Revenues and Expenditures by Object - LTFM Program Only**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Revised Budget</b>	<b>Preliminary Budget</b>
<b>Revenues and Other Sources:</b>					
Local Property Tax Levies	\$ 416,616	\$ 406,450	\$ 179,176	\$ 334,719	\$ 462,551
Other Local and County Revenues	165,112	102,286	122,647	134,247	61,218
State Sources					
Federal Sources					
Sales and Other Financing Sources	-	-	-	-	-
<b>Total Revenues and Other Sources</b>	<b>\$ 581,728</b>	<b>\$ 508,736</b>	<b>\$ 301,823</b>	<b>\$ 468,966</b>	<b>\$ 523,769</b>
<b>Expenditures and Other Uses:</b>					
Salaries and Wages	\$ 40,900	\$ 52,275	\$ 53,321	\$ 55,412	\$ 55,454
Employee Benefits	13,501	8,000	8,160	8,160	8,160
Purchased Services	214,018	137,999	94,178	127,915	228,600
Supplies and Materials	21,299	23,324	10,990	26,500	26,500
Capital Expenditures	646,175	286,635	110,049	245,449	204,949
Debt Service	-	-	-	-	-
Other Expenditures and Financing Uses	-	680	594	685	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 935,893</b>	<b>\$ 508,913</b>	<b>\$ 277,292</b>	<b>\$ 464,121</b>	<b>\$ 523,663</b>
Surplus or (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<b>\$ (354,165)</b>	<b>\$ (177)</b>	<b>\$ 24,531</b>	<b>\$ 4,845</b>	<b>\$ 106</b>
<b>Fund Balance at the Beginning of the Year</b>	<b>\$ 357,321</b>	<b>\$ 3,156</b>	<b>\$ 2,979</b>	<b>\$ 27,510</b>	<b>\$ 32,355</b>
Reserved for LTFM	3,156	2,979	27,510	32,355	32,461
<b>Fund Balance at the End of the Year</b>	<b>\$ 3,156</b>	<b>\$ 2,979</b>	<b>\$ 27,510</b>	<b>\$ 32,355</b>	<b>\$ 32,461</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Preliminary General Fund Budget - Operating Fund**  
**Revenues and Expenditures by Object - Operating Capital Program Only**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Revised Budget</b>	<b>Preliminary Budget</b>
<b>Revenues and Other Sources:</b>					
Local Property Tax Levies	\$ 711,409	\$ 536,456	\$ 658,767	\$ 795,909	\$ 829,262
Other Local and County Revenues	21,559	112,374	65,712	24,000	24,000
State Sources	693,528	679,297	638,974	624,139	607,030
Federal Sources	-	-	-	-	-
Sales and Other Financing Sources	500,000	-	-	-	-
<b>Total Revenues and Other Sources</b>	<b>\$ 1,926,496</b>	<b>\$ 1,328,127</b>	<b>\$ 1,363,453</b>	<b>\$ 1,444,048</b>	<b>\$ 1,460,292</b>
<b>Expenditures and Other Uses:</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Purchased Services	170,716	137,849	76,809	121,778	121,778
Supplies and Materials	232,715	223,987	144,150	262,713	260,213
Capital Expenditures	2,916,455	629,950	979,010	872,987	917,987
Debt Service	81,287	81,287	81,287	81,287	81,287
Other Expenditures and Financing Uses	58,007	68,267	79,004	94,912	94,912
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,459,180</b>	<b>\$ 1,141,340</b>	<b>\$ 1,360,260</b>	<b>\$ 1,433,677</b>	<b>\$ 1,476,177</b>
Surplus or (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<b>\$ (1,532,684)</b>	<b>\$ 186,787</b>	<b>\$ 3,193</b>	<b>\$ 10,371</b>	<b>\$ (15,885)</b>
<b>Fund Balance at the Beginning of the Year</b>	<b>\$ 1,533,114</b>	<b>\$ 430</b>	<b>\$ 187,217</b>	<b>\$ 190,410</b>	<b>\$ 200,781</b>
Reserved for Operating Capital	430	187,217	190,410	200,781	184,896
<b>Fund Balance at the End of the Year</b>	<b>\$ 430</b>	<b>\$ 187,217</b>	<b>\$ 190,410</b>	<b>\$ 200,781</b>	<b>\$ 184,896</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Food Service Fund Preliminary Budget**  
**Board Approval Date - March 28, 2022**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>FUND BALANCE, JUNE 30</b>	\$ 790,374	\$ 775,274	\$ 585,054	\$ 1,520,909	\$ 1,558,785
<b>REVENUES:</b>					
Local Sources	\$ 16,140	\$ 11,880	\$ 778	\$ 1,000	\$ 1,000
State Sources	121,380	91,702	64,322	32,500	115,500
Federal Sources	572,397	783,281	2,919,172	3,009,000	571,000
Local Sales and Reimbursements	1,691,919	1,241,240	146,969	190,000	1,682,750
<b>TOTAL REVENUES</b>	<b>\$ 2,401,836</b>	<b>\$ 2,128,103</b>	<b>\$ 3,131,241</b>	<b>\$ 3,232,500</b>	<b>\$ 2,370,250</b>
<b>EXPENDITURES:</b>					
Salaries and Wages	\$ 816,978	\$ 864,298	\$ 771,120	\$ 836,271	\$ 853,069
Employee Benefits	385,176	429,565	433,541	440,353	442,822
Purchased Services	162,713	131,202	88,581	117,500	117,500
Supplies and Materials	1,015,888	859,561	788,903	1,265,500	1,051,500
Capital Expenditures	32,408	26,657	112,940	532,500	25,000
Other Expenditures	3,773	7,040	301	2,500	2,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,416,936</b>	<b>\$ 2,318,323</b>	<b>\$ 2,195,386</b>	<b>\$ 3,194,624</b>	<b>\$ 2,492,391</b>
<b>SURPLUS OR (DEFICIT)</b>	<b>\$ (15,100)</b>	<b>\$ (190,220)</b>	<b>\$ 935,855</b>	<b>\$ 37,876</b>	<b>\$ (122,141)</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 775,274</b>	<b>\$ 585,054</b>	<b>\$ 1,520,909</b>	<b>\$ 1,558,785</b>	<b>\$ 1,436,644</b>

**INDEPENDENT SCHOOL DISTRICT #110**

**Community Education Fund Preliminary Budget**

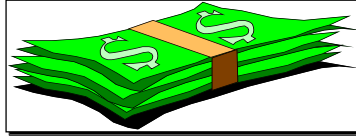
**Board Approval Date - March 28, 2022**

**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>TOTAL FUND BALANCE, JUNE 30</b>	\$ 580,795	\$ 602,832	\$ 394,769	\$ 395,717	\$ 599,479
<b>REVENUES:</b>					
Local Sources	\$ 2,838,230	\$ 2,265,793	\$ 2,176,919	\$ 2,647,369	\$ 2,674,268
State Sources	402,880	406,078	433,146	430,958	422,665
Federal Sources	-	-	85,230	-	
Local Sales and Reimbursements	1,004	-	-	-	
Other Financing Sources	70,621	62,578	62,353	62,000	62,000
<b>TOTAL REVENUES</b>	\$ 3,312,735	\$ 2,734,449	\$ 2,757,648	\$ 3,140,327	\$ 3,158,933
<b>EXPENDITURES:</b>					
Salaries and Wages	\$ 1,795,776	\$ 1,735,695	\$ 1,639,172	\$ 1,684,858	\$ 1,729,506
Employee Benefits	576,333	570,467	536,868	550,219	561,432
Purchased Services	642,026	452,753	412,419	432,125	432,125
Supplies and Materials	269,229	176,781	145,407	224,373	218,873
Capital Expenditures	4,087	3,672	19,339	40,690	38,690
Other Expenditures	3,247	3,144	3,495	4,300	4,500
<b>TOTAL EXPENDITURES</b>	\$ 3,290,698	\$ 2,942,512	\$ 2,756,700	\$ 2,936,565	\$ 2,985,126
<b>SURPLUS OR (DEFICIT)</b>	\$ 22,037	\$ (208,063)	\$ 948	\$ 203,762	\$ 173,807
<b>FUND BALANCE, JUNE 30</b>	\$ 602,832	\$ 394,769	\$ 395,717	\$ 599,479	\$ 773,286

**INDEPENDENT SCHOOL DISTRICT #110**  
**Debt Service Fund Preliminary Budget**  
**Board Approval Date - March 28, 2022**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>FUND BALANCE, JUNE 30</b>	\$ 1,976,208	\$ 1,477,124	\$ 1,182,969	\$ 1,492,366	\$ 1,658,594
<b>REVENUES:</b>					
Local Sources	\$ 7,106,470	\$ 8,341,311	\$ 8,665,597	\$ 9,133,582	\$ 9,231,875
State Sources	492,268	626,057	724,600	437,265	472,773
Sale of Bonds	-	-	-	-	-
Other Financing Sources	<b>7,496,592</b>	<b>(48)</b>	73,956	-	-
<b>TOTAL REVENUES</b>	<b>\$ 15,095,330</b>	<b>\$ 8,967,320</b>	<b>\$ 9,464,153</b>	<b>\$ 9,570,847</b>	<b>\$ 9,704,648</b>
<b>EXPENDITURES:</b>					
Debt Service Expenditures	\$ 8,354,414	\$ 9,261,475	\$ 9,154,756	\$ 9,404,619	\$ 9,527,369
Other Financing Uses	7,240,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,594,414</b>	<b>\$ 9,261,475</b>	<b>\$ 9,154,756</b>	<b>\$ 9,404,619</b>	<b>\$ 9,527,369</b>
<b>SURPLUS OR (DEFICIT)</b>	<b>\$ (499,084)</b>	<b>\$ (294,155)</b>	<b>\$ 309,397</b>	<b>\$ 166,228</b>	<b>\$ 177,279</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 1,477,124</b>	<b>\$ 1,182,969</b>	<b>\$ 1,492,366</b>	<b>\$ 1,658,594</b>	<b>\$ 1,835,873</b>

**INDEPENDENT SCHOOL DISTRICT #110**  
**Trust Fund Preliminary Budget**  
**Board Approval Date - March 28, 2022**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>FUND BALANCE, JUNE 30</b>	\$ 103,605	\$ 115,015	\$ 110,194	\$ 27,100	\$ 29,100
<b>REVENUES</b>					
Local Sources:	\$ 26,982	\$ 9,873	\$ 9,049	\$ 11,500	\$ 9,500
<b>TOTAL REVENUES</b>	\$ 26,982	\$ 9,873	\$ 9,049	\$ 11,500	\$ 9,500
<b>EXPENDITURES</b>					
Scholarships	\$ 15,572	\$ 14,694	\$ 92,143	\$ 9,500	\$ 9,500
<b>TOTAL EXPENDITURES</b>	\$ 15,572	\$ 14,694	\$ 92,143	\$ 9,500	\$ 9,500
<b>PROJECTED SURPLUS OR (DEFICIT)</b>	\$ 11,410	\$ (4,821)	\$ (83,094)	\$ 2,000	\$ -
<b>PROJECTED FUND BALANCE, JUNE 30</b>	\$ 115,015	\$ 110,194	\$ 27,100	\$ 29,100	\$ 29,100

**INDEPENDENT SCHOOL DISTRICT #110**  
**Dental Benefits Internal Service Fund Preliminary Budget**  
**Board Approval Date - March 28, 2022**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>FUND BALANCE, JUNE 30</b>	\$ 346,554	\$ 287,104	\$ 292,030	\$ 242,049	\$ 246,049
<b>REVENUES</b>					
Local Sources:	\$ 374,880	\$ 391,593	\$ 370,835	\$ 427,500	\$ 447,500
<b>TOTAL REVENUES</b>	\$ 374,880	\$ 391,593	\$ 370,835	\$ 427,500	\$ 447,500
<b>EXPENDITURES</b>					
Dental Claims Paid	\$ 434,330	\$ 386,667	\$ 420,816	\$ 423,500	\$ 423,500
<b>TOTAL EXPENDITURES</b>	\$ 434,330	\$ 386,667	\$ 420,816	\$ 423,500	\$ 423,500
<b>PROJECTED SURPLUS OR (DEFICIT)</b>	\$ (59,450)	\$ 4,926	\$ (49,981)	\$ 4,000	\$ 24,000
<b>PROJECTED FUND BALANCE, JUNE 30</b>	\$ 287,104	\$ 292,030	\$ 242,049	\$ 246,049	\$ 270,049

**INDEPENDENT SCHOOL DISTRICT #110**  
**OPEB Irrevocable Trust Fund Preliminary Budget**  
**Board Approval Date - March 28, 2022**  
**2022-2023 with Comparative Information for years 2018-2019 through 2020-2021**



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Audited Actuals	Audited Actuals	Audited Actuals	Revised Budget	Preliminary Budget
<b>FUND BALANCE, JUNE 30</b>	\$ 2,339,148	\$ 2,139,334	\$ 1,987,554	\$ 1,751,701	\$ 1,596,701
<b>REVENUES</b>					
Investment Income: (Net of Fees)	\$ 43,787	\$ 79,834	\$ 55,323	\$ 75,000	\$ 75,000
<b>TOTAL REVENUES</b>	\$ 43,787	\$ 79,834	\$ 55,323	\$ 75,000	\$ 75,000
<b>EXPENDITURES</b>					
Employee Insurances	\$ 243,601	\$ 231,614	\$ 291,176	\$ 230,000	\$ 230,000
<b>TOTAL EXPENDITURES</b>	\$ 243,601	\$ 231,614	\$ 291,176	\$ 230,000	\$ 230,000
<b>PROJECTED SURPLUS OR (DEFICIT)</b>	\$ (199,814)	\$ (151,780)	\$ (235,853)	\$ (155,000)	\$ (155,000)
<b>PROJECTED FUND BALANCE, JUNE 30</b>	\$ 2,139,334	\$ 1,987,554	\$ 1,751,701	\$ 1,596,701	\$ 1,441,701

5. **Chair Updates**

5.A. New Superintendent Contract Conversation

5.B. Open Administrator Position Process

6. **Open Minded Preliminary Growth Modeling  
Conversation to Determine Data Research Needed**

7. **Policy Conversations**

7.A. School Board Member Attendance

From WHS Handbook:

## Attendance

It is the responsibility of the Waconia Public Schools to the community that all school members will work to challenge and support students in the pursuit of their highest levels of academic and personal achievement. Recognizing the strong relationship between regular attendance for each class and high academic achievement, the District will establish a clear attendance system and hold students accountable for regular attendance. It is essential that Waconia High School students and their families take responsibility for knowing the Attendance Policy. The school reserves the right to classify an absence and may request medical documentation.

### RESPONSIBILITIES OF EACH STUDENT:

1. Attend all classes on a daily basis. Students must remain in the classroom for the entire class period. If students leave class without permission or leave early, they will be marked UNEXCUSED ABSENT.
2. Monitor the total number of absences in each course and report any errors to the teacher of the course within 2 days of the absence, after which the absence will remain unexcused.
3. Monitor the total number of school authorized absences. When more than three class periods of a specific course are missed during a trimester, the student will appeal to the teacher to be out of class for any subsequent school authorized activities.
4. Ensure that a parent or guardian submits the absence to the attendance office prior to the absence.
5. Monitor electronic notifications regarding attendance. It is the responsibility of the student to ensure they are receiving notifications and are checking daily to ensure timely response to attendance and other notifications.
6. Attend every class that is considered to be "official/current". Students should not discontinue class attendance if he/she anticipates changing or dropping that class. Until the class is officially dropped, students are expected to attend each of the classes on their schedules.
7. Report, when ill, to the Health Office.
8. Follow all building check-in and check-out procedures.
9. Contact the teacher to arrange make-up work.
10. Communicate with the teacher when approaching the limit of school authorized absences.
11. Ensure that your attendance is accurate and confer with the teacher and/or the attendance office if any adjustments need to be made.

### Penalties and Consequences for Exceeding Absence Limits

If a student accumulates 3 or more unexcused absences or a combination of 7 excused/unexcused absences, students may be dropped from a course and will not receive credit for the course. Students have the right to appeal any loss of credit decision and can do so by filling out the Attendance Appeal Form. The appeal form must be submitted within 5 days of the initial notification. [WHS Loss of Credit Appeal form](#)

### **TYPES OF ABSENCES** (per trimester course)

<p><b>EXCUSED ABSENCES*</b> Note: These count toward 7-absence policy</p> <p><i>*After a combination of 7 excused and unexcused absences, students may be dropped from a course(s) and may have a loss of credit(s)</i></p>	<p><b>UNEXCUSED ABSENCES*</b> Note: These count toward 7-absence (combined) AND toward the 3 unexcused policy</p> <p><i>*After 3 unexcused absences, students may be dropped from a course(es) and may have a loss of credit(s)</i></p>
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<ul style="list-style-type: none"> <li>• College visits</li> <li>• Driver's license examination</li> <li>• Family emergency</li> <li>• Illness (medical documentation may be required)</li> <li>• Visit to nurse's office</li> <li>• Pre-arranged excused absences for student participation in non-school competition and performance activities</li> <li>• Pre-arranged family vacations</li> <li>• Professional appointments that cannot be scheduled outside school day</li> <li>• Spectators at state/regional competitions: student spectators must have parent/guardian approval and follow all attendance policies</li> </ul>	<ul style="list-style-type: none"> <li>• Any absence in which a student and/or parent fails to comply with WHS reporting attendance procedures</li> <li>• Work at home</li> <li>• Work at a business (except a school-sponsored work release program)</li> <li>• Non-prearranged family vacations</li> <li>• Missed bus</li> <li>• Overslept</li> <li>• Truancy/skipping school</li> <li>• Missing class to study, work on homework*</li> <li>*this includes studying for AP testing</li> <li>• Other non-school authorized excuses</li> </ul>
<p><b>SCHOOL AUTHORIZED ABSENCES</b>  <b>Note: These DO NOT count toward maximum 7-absence policy</b></p>	
<ul style="list-style-type: none"> <li>• Chronic illness, with medical documentation</li> <li>• Court-ordered appearances</li> <li>• Death in student's immediate family or close friend/relative</li> <li>• Field trips</li> <li>• Interscholastic meets and events</li> <li>• School sponsored musical or athletic competitions</li> <li>• Religious holidays and/or instruction (up to three hours per week)</li> <li>• Illness in student's immediate family (documentation required by medical personnel)</li> <li>• Student government and related activities</li> <li>• Verified meeting conducted with school personnel</li> <li>• School sponsored testing</li> </ul>	

### Late Arrivals and Tardiness

It is expected that all students will make necessary arrangements to arrive on time to school on time. Any time a student arrives at school after Period 1 has started, he/she is required to stop and sign in at the Attendance Office. Missing the school bus, over-sleeping or repeated car problems will be classified as an unexcused tardy. For every class period at Waconia, the student is to be on time. Any time students arrive after the Period 1 starting time, they must report to the office for a tardy slip. For Period 2 and subsequent periods, the individual teachers handle tardies to class. They will announce their policies at the beginning of each trimester. **Three unexcused tardies will equal one unexcused absence, and will count toward the total absences for the trimester.**

### Loss of Credit Appeals Procedure

If a student accumulates 3 or more unexcused absences or a combination of 7 excused/unexcused absences, students may be dropped from a course and will not receive credit for the course. Students have the right to appeal any loss of credit decision and can do so by filling out the Attendance Appeal Form. The appeal form must be submitted within 5 days of the initial notification. [WHS Loss of Credit Appeal form](#)

- A student may request an appeal if there is a genuine, supportable belief that extenuating circumstances exist. The student and/or parent/guardian may request appearance at the Committee hearing to offer information supporting the appeal.

- The Appeals Committee will review all evidence, consider any extenuating circumstances, and strive to achieve and render impartial judgments in a systematic manner.
- The high school principal will identify the members of the Appeals Committee. The committee will consist of no fewer than three certified members, one of whom would be an administrator or counselor.

### **Extra-Curricular Participation**

In order to participate or practice, a student must be in attendance **ALL DAY** on the day of an event (game, play, concert, etc.), unless an exception is approved, in advance, by the principal.

### **Planned Absences**

Students, who will miss classes due to pre-arranged family business such as a family trip or college visits, will be required to notify the Attendance Office **prior** to the absence. Failure to notify the attendance office **before** the absence will result in an **unexcused** absence being recorded. Students are also expected to notify their teachers in advance to develop a plan for make-up work from absence. Excusable family business includes college visits, legal appointments, extended medical leave, and family vacations.

### **Tournament Attendance Policy**

Our close proximity to the metro area makes it very convenient for our students to attend the many state tournaments. While we do not encourage attendance at tournaments that we do not have teams or individuals competing in, we recognize that in some cases, attendance is desired. If parents/guardians wish to have their child excused for a tournament, they must notify the school at least one day prior to attendance, and the student must follow the Planned Absence Procedure. Students attending tournaments without following the Planned Absence Procedure will be considered **unexcused**.

### **Lunch Attendance**

All students will be expected to spend their entire lunch period in the commons unless an arrangement has been made with a staff person to be under their supervision. Students may not wander about the building, sit in the halls, or be outside. Students who skip lunch will be penalized as follows:

- 1st violation – Three lunch detentions
- 2<sup>nd</sup> violation – Six lunch detentions or before/after school detention
- 3<sup>rd</sup> violation – Consequences to be determined by Administration

### **Habitually Truant**

A habitual truant is a child under the age of 16 years who is absent from attendance at school without lawful excuse for seven school days or for one or more class periods on seven school days. A school district attendance officer shall refer a habitual truant child and the child's parent(s) or legal guardian to appropriate services and procedures, under Minnesota Statute 260A.03. The school truancy coordinator will work with students with attendance issues.

7.B. 606 Textbooks and Instructional Materials

## **606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS**

### **I. PURPOSE**

The purpose of this policy is to provide direction for selection of textbooks and instructional materials.

### **II. GENERAL STATEMENT OF POLICY**

The school board recognizes that selection of textbooks and instructional materials is a vital component of the school district's curriculum. The school board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials.

### **III. RESPONSIBILITY OF SELECTION**

- A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the Director of Teaching and Learning the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.
- B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials which:
1. support the academic standards and goals of the education programs;
  2. consider the needs, age, and maturity of students;
  3. foster respect and appreciation for cultural diversity and varied opinion;
  4. fit within the constraints of the school district budget;
  5. are in the English language. Another language may be used, pursuant to Minn. Stat. § 124D.61;
  6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism; and
  7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.

- C. In addition to formally adopted textbooks and instructional materials, supplemental resources are commonly used to augment or enrich instruction at the classroom level. In making these selections, teachers should refer to School Board Policy 625 Media and Book Selection for guidance.
- D. The Director of Teaching and Learning shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall be coordinated with the school district's curriculum development effort and may utilize the Teaching and Learning Advisory Council for input and consideration.

#### **IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS**

- A. The Director of Teaching and Learning shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.
- B. The Director of Teaching and Learning shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

#### **V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS**

- A. The school district shall provide a process for members of the school district community to seek reconsideration of the use of select textbooks or instructional materials.
- B. The Director of Teaching and Learning shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.

**Legal References:** Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction – Curriculum)  
Minn. Stat. § 120B.235 (American Heritage Education)  
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)  
Minn. Stat. § 124D.59-124D.61 (Limited English Proficiency)  
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)  
*Hazelwood Sch. Dist. v. Kuhlmeier*, 484 U.S. 260, 108 S.Ct. 562, 98 L.Ed.2d 592 (1988)  
*Pratt v. Independent Sch. Dist. No. 831*, 670 F.2d 771 (8<sup>th</sup> Cir. 1982)

**Cross References:** MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 604 (Instructional Curriculum)

School Board Policy 625 Media and Book Selection

Policy Adopted: July 2012

Revised: Dec 2020

Independent School District No. 110

Waconia, MN

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 606

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2022

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The purpose of this policy is to provide direction for selection of textbooks and instructional materials.

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The school board recognizes that selection of textbooks and instructional materials is a vital component of the school district's curriculum. The school board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials.

### **III. RESPONSIBILITY OF SELECTION**

- A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the superintendent the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.
- B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials that:
1. support the goals and objectives of the education programs;
  2. consider the needs, age, and maturity of students;
  3. foster respect and appreciation for cultural diversity and varied opinion;
  4. fit within the constraints of the school district budget;
  5. are in the English language. Another language may be used, pursuant to Minn. Stat. § 124D.61;
  6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and

patriotism; and

7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.

C. The superintendent shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents, and other interested members of the school district community. This procedure shall be coordinated with the school district's curriculum development effort and may utilize advisory committees.

#### **IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS**

A. The superintendent shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.

B. The superintendent shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

#### **V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS**

A. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials.

B. The superintendent shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.

C. The superintendent shall present a procedure to the school board for review and approval regarding reconsideration of textbooks or other instructional materials. When approved by the school board, such procedure shall be an addendum to this policy.

**Legal References:** Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction – Knowledge and Skills)  
Minn. Stat. § 120B.235 (American Heritage Education)  
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)

Minn. Stat. § 124D.59-124D.61 (Education for English Learners Act)  
Minn. Stat. § 127A.10 (State Officials and School Board Members to be  
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