



South Washington County Schools

Keith Jacobus, Ph.D., Superintendent

District Service Center

7362 E. Point Douglas Rd. S.

Cottage Grove, MN 55016

Phone: 651-425-6300 Fax: 651-425-6318

ADMINISTRATIVE REPORT

TO: Members of the School Board
Keith Jacobus, Superintendent

FROM: Dan Pyan, Director of Finance and Operations

DATE: April 30, 2020

TOPIC/PURPOSE OF REPORT: Present 2019-20 Revised Budget

REFERENCE TO POLICY/STRATEGIC PLAN: Policy 701, Establishment and Adoption of School District Budget

RECOMMENDED BOARD ACTION: Information – First Reading

DATE FOR BOARD ACTION: May 7, 2020

REPORT

School Districts revise their budgets annually after student counts, state & federal allocations and labor expenses are better known than when the preliminary budget was compiled in June of the previous year.

After making revisions to the 2019-20 budget, another fund balance projection will be made and give administration a better idea of the final 2019-20 fund balance. In turn, a new 2020-21 fund balance projection will be made.

The 2020-21 budget will be presented for first reading to the Board on June 4, 2020.

South Washington County Schools 2019-20 Revised Budget

GENERAL FUND BUDGET SUMMARY (Reserved & Unreserved)

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 58,906,845	\$ 64,163,632	\$ 62,231,696	-3.01%
State Aids	179,509,805	180,650,375	183,713,512	1.70%
Federal Aids	4,198,283	4,299,822	4,506,814	4.81%
Other Revenues	550,240	126,910	161,541	27.29%
Total Revenues	\$ 243,165,172	\$ 249,240,739	\$ 250,613,563	0.55%
Expenditures				
Salaries	\$ 138,589,261	\$ 144,121,532	\$ 144,661,705	0.37%
Benefits	53,371,285	57,150,839	55,696,457	-2.54%
Services	25,337,989	29,595,639	33,109,042	11.87%
Supplies	8,603,785	9,068,601	7,752,074	-14.52%
Equipment & Capital	8,299,913	9,124,874	9,996,663	9.55%
Other	1,406,573	1,326,941	1,668,614	25.75%
Transfers	0	0	0	0.00%
Total Expenditures	\$ 235,608,804	\$ 250,388,426	\$ 252,884,555	1.00%
Fund Balance Projection				
Beginning	\$ 8,412,248	\$ 15,968,616	\$ 15,968,616	0.00%
Revenues	243,165,172	249,240,739	250,613,563	0.55%
Expenditures	-235,608,804	-250,388,426	-252,884,555	1.00%
Projected Fund Balance	\$ 15,968,616	\$ 14,820,929	\$ 13,697,624	-7.58%
Unrestricted Fund Balance	8,790,153	7,159,694	7,990,674	
Percent of Expenditures	4.31%	3.30%	3.69%	

Note: 2019 Actual beginning and ending Fund Balance reflect audited fund balances

South Washington County Schools 2019-20 Revised Budget

GENERAL FUND EXPENDITURES BY PROGRAM

ADMINISTRATION (PRO 000's)

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Salaries	\$ 6,097,536	\$ 6,200,111	\$ 6,177,816	-0.36%
Benefits	2,461,704	2,439,018	2,730,528	11.95%
Services	253,175	383,295	392,010	2.27%
Supplies	34,860	20,650	30,086	45.69%
Equipment & Capital	-74,700	5,500	5,597	1.76%
Other	98,747	95,920	119,000	24.06%
Total	\$ 8,871,321	\$ 9,144,494	\$ 9,455,037	3.40%

DISTRICT SUPPORT SERVICES (PRO 100's)

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Salaries	\$ 3,014,106	\$ 3,315,439	\$ 3,489,410	5.25%
Benefits	1,376,403	1,436,413	1,500,130	4.44%
Services	508,038	720,266	1,578,148	119.11%
Supplies	2,526,246	2,470,999	1,544,904	-37.48%
Equipment & Capital	1,246,092	1,697,638	1,847,367	8.82%
Other	-617,633	-477,145	-481,463	0.90%
Total	\$ 8,053,252	\$ 9,163,610	\$ 9,478,496	3.44%

ELEMENTARY & SECONDARY REGULAR INSTRUCTION (PRO 200's)

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Salaries	\$ 76,148,008	\$ 77,622,974	\$ 76,569,834	-1.36%
Benefits	28,259,515	29,838,699	28,372,971	-4.91%
Services	4,268,624	4,607,576	4,381,316	-4.91%
Supplies	2,744,997	3,439,206	2,786,243	-18.99%
Equipment & Capital	850,897	806,400	1,152,556	42.93%
Other	641,167	611,736	710,697	16.18%
Total	\$ 112,913,208	\$ 116,926,591	\$ 113,973,617	-2.53%

South Washington County Schools 2019-20 Revised Budget

GENERAL FUND EXPENDITURES BY PROGRAM

VOCATIONAL EDUCATION INSTRUCTION (PRO 300's)

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Salaries	\$ 870,305	\$ 873,252	\$ 906,613	3.82%
Benefits	325,732	346,031	362,122	4.65%
Services	958,350	1,001,750	998,100	-0.36%
Supplies	53,390	36,580	38,030	3.96%
Equipment & Capital	16,456	13,690	13,484	-1.50%
Other	5,861	5,882	6,000	2.01%
Total	\$ 2,230,094	\$ 2,277,185	\$ 2,324,349	2.07%

SPECIAL EDUCATION INSTRUCTION (PRO 400's)

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Salaries	\$ 28,501,965	\$ 30,105,184	\$ 31,196,950	3.63%
Benefits	10,117,092	11,665,500	11,063,302	-5.16%
Services	3,143,658	3,856,973	4,191,076	8.66%
Supplies	290,987	307,552	339,637	10.43%
Equipment & Capital	1,180	0	11,050	100.00%
Other	922,700	782,530	958,030	22.43%
Total	\$ 42,977,581	\$ 46,717,739	\$ 47,760,045	2.23%

COMMUNITY SERVICE (PRO 500's)

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Salaries	\$ 192,114	\$ 0	\$ 200,000	100.00%
Benefits	91,388	0	0	0.00%
Total	\$ 283,502	\$ 0	\$ 200,000	100.00%

South Washington County Schools 2019-20 Revised Budget

GENERAL FUND EXPENDITURES BY PROGRAM

INSTRUCTIONAL SUPPORT SERVICES (PRO 600's)

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Salaries	\$ 7,655,664	\$ 8,295,472	\$ 8,728,753	5.22%
Benefits	2,498,058	2,584,263	2,681,175	3.75%
Services	236,884	259,880	400,115	53.96%
Supplies	395,469	408,361	595,096	45.73%
Equipment & Capital	6,665	285,000	282,000	-1.05%
Other	79,197	77,094	80,500	4.42%
Total	\$ 10,871,936	\$ 11,910,070	\$ 12,767,639	7.20%

PUPIL SUPPORT SERVICES (PRO 700's)

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Salaries	\$ 10,171,174	\$ 11,459,667	\$ 11,067,042	-3.43%
Benefits	5,735,253	6,090,315	6,131,664	0.68%
Services	5,874,784	5,378,709	8,196,294	52.38%
Supplies	1,291,332	1,161,430	1,194,255	2.83%
Equipment & Capital	446,242	434,500	498,650	14.76%
Other	72,577	53,850	57,750	7.24%
Total	\$ 23,591,362	\$ 24,578,471	\$ 27,145,655	10.44%

SITES & BUILDINGS (PRO 800's + 940)

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Salaries	\$ 5,938,388	\$ 6,249,433	\$ 6,325,287	1.21%
Benefits	2,506,140	2,750,600	2,854,565	3.78%
Services	10,094,475	13,387,190	12,971,983	-3.10%
Supplies	1,266,505	1,223,823	1,223,823	0.00%
Equipment & Capital	5,807,081	5,882,146	6,185,959	5.17%
Other	203,958	177,074	218,100	23.17%
Total	\$ 25,816,547	\$ 29,670,266	\$ 29,779,717	0.37%

South Washington County Schools 2019-20 Revised Budget

GENERAL FUND EXPENDITURES BY PROGRAM

TRANSFERS (PRO 910)

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Transfers	0	0	0	0.00%
Total	\$ 0	\$ 0	\$ 0	0.00%

TOTALS

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Salaries	\$ 138,589,261	\$ 144,121,532	\$ 144,661,705	0.37%
Benefits	53,371,285	57,150,839	55,696,457	-2.54%
Services	25,337,989	29,595,639	33,109,042	11.87%
Supplies	8,603,785	9,068,601	7,752,074	-14.52%
Equipment & Capital	8,299,913	9,124,874	9,996,663	9.55%
Other	1,406,573	1,326,941	1,668,614	25.75%
Transfers	0	0	0	0.00%
Grand Total	\$ 235,608,804	\$ 250,388,426	\$ 252,884,555	1.00%

**South Washington County Schools
2019-20 Revised Budget**

CONSTRUCTION FUND

	<u>2019 Actual</u>	<u>2020 Original</u>	<u>2020 Revised</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 1,174,780	\$ 180,000	\$ 180,000	0.00%
Other Revenues	0	0	28,095,000	100.00%
Total Revenues	\$ 1,174,780	\$ 180,000	\$ 28,275,000	15608.33%
Expenditures				
Salaries	\$ 326,510	\$ 0	\$ 13,000	100.00%
Benefits	7,241	0	0	100.00%
Services	24,673,858	13,949,000	13,949,000	0.00%
Equipment & Capital	15,702,436	300,000	300,000	0.00%
Total Expenditures	\$ 40,854,353	\$ 14,249,000	\$ 14,262,000	0.09%
Fund Balance Projection				
Beginning	\$ 59,314,025	\$ 19,634,452	\$ 19,634,452	0.00%
Revenues	1,174,780	180,000	28,275,000	15608.33%
Expenditures	-40,854,353	-14,249,000	-14,262,000	0.09%
Projected Fund Balance	\$ 19,634,452	\$ 5,565,452	\$ 33,647,452	504.58%
 Percent of Expenditures	 48.06%	 39.06%	 235.92%	

Note: 2019 Actual beginning and ending Fund Balance reflect audited fund balances