

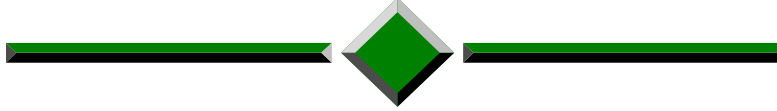


DEFINING EXCELLENCE

2019-2020 BUDGET

Board Approved June 17, 2019

TABLE OF CONTENTS



Introduction Section

Title Page & Table of Contents	1-2
Executive Summary	3-9
School Board of Education and District Office Administration	10

Organization Section

School Board Strategic Roadmap	11
Budgeting Policies and Process	12-14

Financial Section

Detail of Estimated Fund Balances through June 30, 2018	15
Summary of Budgets – All Governmental Fund Types	16

General Fund:

Revenue and Expenditure Budget Graphs	17
Expenditure Budget Graph - By Program	18
Revenue and Expenditure Budget - By Program	19
Revenue and Expenditure Budget - By Object	20

Special Revenue Funds:

Revenue and Expenditure Budget Graphs	21
Revenue and Expenditure Budget Food Service- By Object	22
Revenue and Expenditure Budget Community Service-By Object	23

Debt Service Fund:

Revenue and Expenditure Budget Graphs	24
Revenue and Expenditure Budget - By Object	25
Schedule of Bonds Payable	26

Capital Project-Building Construction Fund:

Revenue and Expenditure Budget - By Object	27
--	----

Internal Service Fund:

Statement of Net Assets	28
-------------------------	----

Information Section

Program Descriptions	29
Revenue Budget	
By Fund	30
By Organization	31
By Program	32
By Finance	33
By Source	34-35
Expenditure Budget	
By Fund	36
By Organization	37
By Program	38-39
By Finance	40-41
By Object	42-45



DEFINING EXCELLENCE

ADMINISTRATIVE OFFICES
5701 Normandale Road
Edina, MN 55424
(952) 848-3900
www.edina.k12.mn.us

June 17, 2019

To: The School Board, Citizens, and Employees of Edina Public Schools

We respectfully submit the 2019-2020 Budget of Independent School District No. 273, Edina Public Schools. The report contains all of the funds of the District in conformity with generally accepted accounting principles (GAAP) for defining the reporting entity. The District's annual financial reports are prepared pursuant to School Board policy and Minnesota State Statutes. Budgetary control is maintained by the District's business office.

We are proud to publish and disseminate budget information to the School Board, our community, and others. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements for Independent School District No. 273. To stimulate and encourage interaction, we continuously evaluate. When possible, we increase and improve information quality. The budget document and our annual audit reports are the primary tools to present information.

This Budget represents a projection of revenue and expenditures for the 2019-20 fiscal year along with support documentation and analysis. This report is presented in four sections: introduction, organization, financial, and information. The introduction section includes an executive summary and names the members of the School Board. The organization section includes major goals and objectives for the District and financial policies and practices. The financial section includes presentation of the budgets for all Governmental and Proprietary funds of the District. The information section includes revenue and expenditure budget summary data sorted by a variety of elements.

In accordance with the School Board approved Strategic Road Map, the District plan is to maintain the District fund balance at the level approved by the Board so that all available resources are used to provide educational opportunities to students. The District will continue to seek all available sources of funding, balance revenue to expenditures, and maintain systems that ensure financial stability.

DESCRIPTION OF DISTRICT

The District is a public educational system serving a 20 square mile area located in the southwestern Twin Cities area. District boundaries are within Hennepin County. The majority of the city of Edina is within the District's boundaries. District facilities for 2019-20 include a community center which includes the district service center, community services and an elementary school, five other elementary schools, two middle schools, a high school, and a transportation facility.

ECONOMIC CONDITION AND OUTLOOK

With the exception of voter approved levy referenda, the District is dependent on the State of Minnesota for its revenue authority. The 2019 legislature approved a 2% increase for 2019-20 in the General Education formula. Previous funding formula increases have been below the annual rate of inflation for over the last twenty years. Experience demonstrates that legislated revenue increases are not sufficient to meet the demands posed by the rate of inflation. As a result of these pressures, the District has had to rely on property tax referenda to support its educational programs. In November, 2017, the District was successful in its request to renew and increase the existing operating levy scheduled to sunset in 2018-19. The voters approved the increase in a two-step process with an increase for taxes payable in 2018 of \$445 per pupil unit and an increase of approximately \$218 per pupil unit for taxes payable starting in 2020. The increase in the operating referendum has maintained the quality of programs and services expected in Edina. In May 2015, the District was successful in its request to issue \$124.9 million in bonds to support a number of capital projects. Successful levy referenda votes have allowed the District to maintain its history of educational excellence.

DISTRICT POPULATION

Funding for Minnesota school districts is largely driven by enrollment. The majority of Minnesota school districts are facing declining enrollment. However, over the last six years, the District has averaged a .07% percent increase in students. Enrollment for the 2019-20 school year is projected to be 8,411 which represents a decrease of 4 students over the prior year.

ENROLLMENT PROJECTIONS

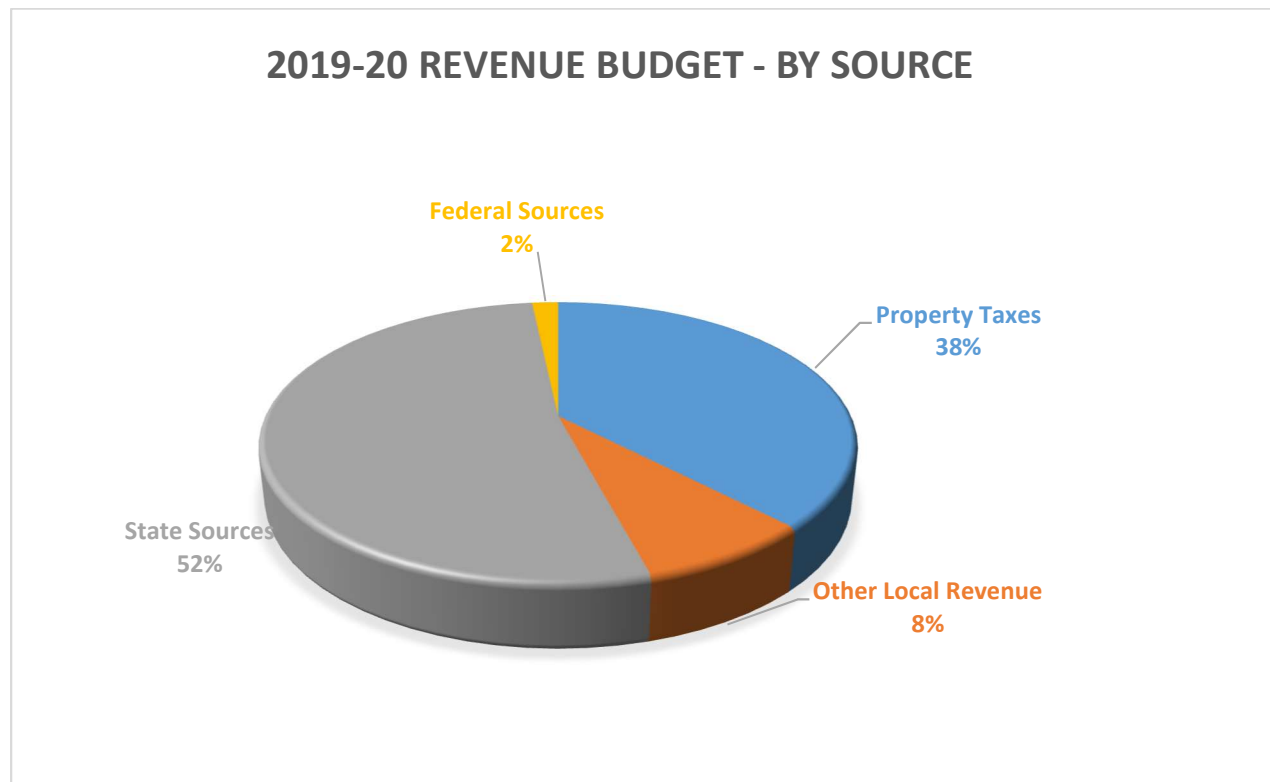
	15-16	15-16	16-17	16-17	17-18	17-18	18-19	18-19	19-20	19-20
	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN
PRE-K	58	58	55	55	57	57	65	65	68	68
K-HANDICAPPED	9	9	6	6	10	10	8	8	8	8
KINDERGARTEN	505	505	558	558	529	529	524	524	547	547
GRADES 1 TO 3	1,837	1,837	1,844	1,844	1,836	1,836	1,818	1,818	1,830	1,830
GRADES 4 TO 6	1,975	1,975	1,940	1,940	1,965	1,965	1,957	1,957	1,944	1,944
GRADES 7 TO 12	4,046	4,855	4,076	4,891	4,065	4,878	4,042	4,851	4,014	4,817
TOTAL	8,430	9,239	8,480	9,295	8,462	9,275	8,415	9,224	8,411	9,214

*Average Daily Membership (ADM) is the total headcount of students in a school district. Pupil Units or are the total of the weighted pupil unit (as determined by state legislature) categories for a school district.

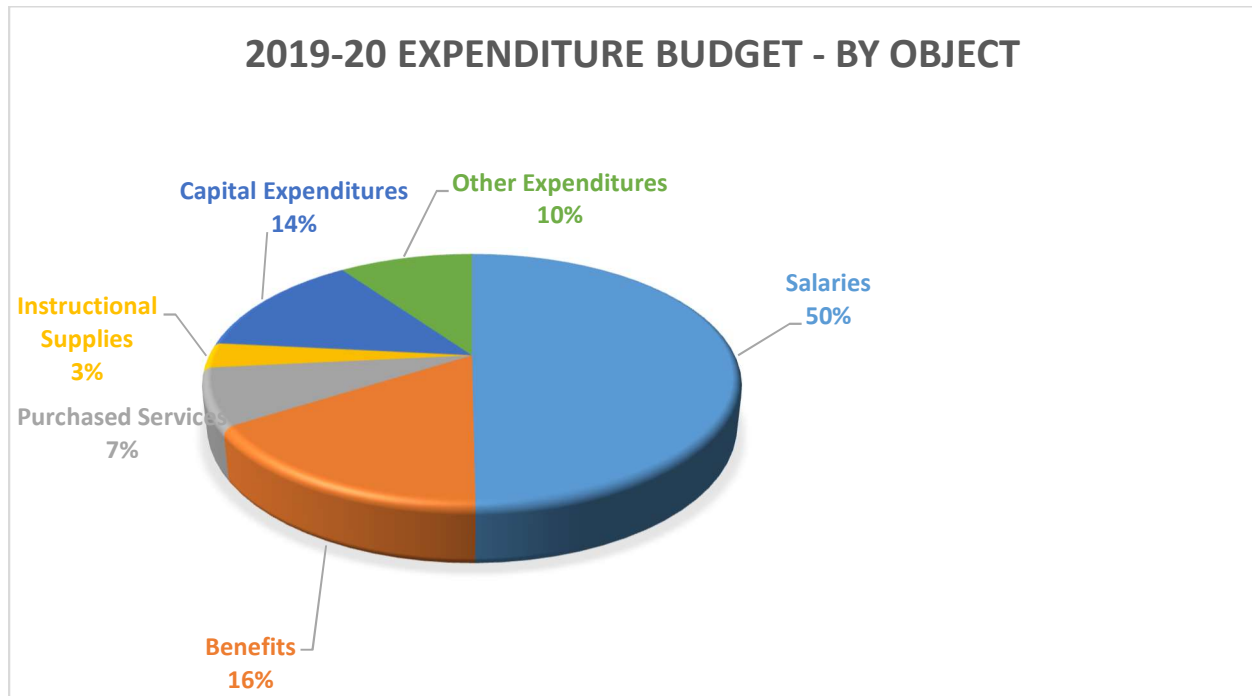
FINANCIAL INFORMATION

District administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The District accounting system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgment by management. We believe the District's internal control system is adequate to safeguard assets and provide reasonable assurance that transactions are properly recorded. The District's annual financial reports are prepared pursuant to School Board policy and Minnesota State Statutes. The audited financial reports are required to be filed with both the Minnesota Department of Education and the State Auditor by November 30, of the subsequent fiscal year. These statements are presented on the same basis as those required by the Department of Education's Uniform Financial Accounting and Reporting System (UFARS). An annual budget is adopted by the School Board for all funds. Budgetary control is maintained by the District's business office. Monthly reports are reviewed by management personnel and the School Board.

The District's sources of revenue for all funds are property taxes, state aid, federal aid, and other local revenue. The majority of the revenue is received from state aid.



The District's expenditures are allocated to the following: salaries, benefits, purchased services, supplies and materials, capital expenditures, other expenditures, and debt service. The majority of the expenditures are in salaries and benefits.



FINANCIAL INFORMATION - BY FUND

General Fund

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures (including long term facility projects under \$2 million), and legal school district expenditures not specifically designated to be accounted for in any other fund.

This budget anticipates a decrease in student average daily membership (ADM) of 4 students for 2019-20. A 2% general funding formula increase was approved by the 2019 legislature for 2019-20. Revenues and expenditures for long term facilities maintenance projects that are less than \$2 million are now required to be recorded in the General Fund.

Estimated revenues total \$116,325,703 which is an increase of \$1,251,043 over the previous year. The 1.1% estimated revenue increase is due to a combination of both revenue increases and decreases. The majority of the increase is due to the formula allowance increase, state funding for special education, and interest revenue. Decreases in revenue include long term facility maintenance levy, federal revenue and miscellaneous revenues.

Estimated expenditures total \$114,609,781, a decrease of \$1,780,841 over the previous year. The 1.5% estimated expenditure decrease includes the School Board budget plan approved in March 2019. Increases in expenditures include property liability insurance and special education instruction. Decreases in expenditures include budget plan reductions, workers compensation insurance, and capital and supply carryovers that are not budgeted for in the spring budget. The growth in remaining expenditures is consistent with regional inflationary trends.

The estimated unassigned fund balance is \$6,416,733; the estimated restricted fund balance for the capital, long-term facility maintenance, staff development, safe schools, gifted education, learning and development, basic skills, and career and technical is \$456,547. The estimated committed fund balance of 1% to be used for cash flow is \$1,029,886. The estimated assigned fund balance for severance, alternative compensation, subsequent year budget, carryover, and the area-learning center is \$2,971,554.

The District's unassigned fund balance trend offers the single best measure of the District's overall financial health. The estimated general unassigned fund balance on June 30, 2020 represents 6.3% of annual expenditures and is just under a month of normal operating expenditures. The District closely monitors the General Fund unassigned fund balance through use of a detailed financial planning model, two budget revisions during the year and with monthly budget analysis. The School Board fund balance policy is to maintain a minimum 6% fund balance in the Unassigned General Fund with an additional commitment of 1% fund balance for cash flow purposes.

Special Revenue Funds

The Special Revenue Funds include the Food Service and Community Service Funds. The Food Service Fund is used to record financial activities of a school district's food service program which includes the purpose of preparation and service of milk, meals, and snacks in connection with school. The Community Service Fund is used to record all financial activities of the Community Service Program. The Community Service Fund is comprised of four components, each with its own fund balance. The four components are Community Service, Community Education, Early Childhood Family Education, and School Readiness.

The June 30, 2020 estimated combined fund balance is \$1,775,341, an increase of \$209,402 from the previous year. The District intends to maintain Food Service and Community Services fund balances below the range of the 25% guideline set by the state.

Food Service Fund

The estimated June 30, 2020 fund balance is \$484,607 a decrease of \$310,649 from the previous year. Estimated revenues decrease by \$2,231 and estimated expenditures increase by \$97,106 from the previous year. The decrease in revenues is primarily due to a stable participation. Information regarding the federally required increase in meal rates was not available at the time this budget was developed. Meal rates will likely increase due to this requirement and the revenue budget will be adjusted accordingly in the fall. The increase in expenditures is primarily due to food costs and lunch room supervision. The district continues to maintain compliance with the Healthy, Hungry Free Kids Act (HHFKA).

Community Service Fund

The estimated June 30, 2020 fund balance is \$1,290,734, an increase of \$362,304 from the previous year. Estimated revenues increased by \$206,989 and estimated expenditures increase by \$32,960 from the previous year. The increase in revenues is primarily a result of modifying program revenues based on participation. The increase in expenditures is due to continued adjustment in programming and an intentional realignment of expenditures with programming across programs.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds. The estimated June 30, 2020, fund balance is expected to be \$2,988,626, an increase of \$934,354 from the previous year. Estimated revenues and other financing sources increase by \$791,699 and estimated expenditures increase by \$372,029 from the previous year. Levy revenues are based on levying 105% of the principal and interest schedule. The fund balance is monitored through a state formula and systematically reduced according to the state-mandated formula. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds issued from 2008 through 2019.

Capital Project-Building Construction Fund

The Capital Project-Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, by capital loans, by certificates of participation or the long term facility maintenance program.

The Board approves the district ten year long term facility maintenance plan annually. The plan is to be funded through long term facility maintenance bonds, annual levy, and some capital dollars. The bond proceeds and levy funds will be spent according to the long term facility maintenance plan schedule. In May 2015, the District was successful in its request to issue \$124.9 million in bonds to support a number of capital projects.

The estimated June 30, 2020 fund balance is expected to be \$14,911,958 a decrease of \$11,611,716 from the previous year. The decrease in fund balance is due to the spend-down of funds on the long term facility maintenance projects.

Internal Service Fund

The Internal Service Fund is used to reserve funds used for the self-insured dental insurance offered by the district to its employees. The estimated June 30, 2020 fund balance is \$484,367 an increase of \$0 from the previous year. Estimated revenues and expenditures remained consistent with the previous year. The increase in fund balance is part of the long term plan to maintain a fund balance that sustains the self-insured dental program on a long term basis.

CONCLUSION

The 2019-20 Budget reflects the School Board's plan to maintain the District's strong financial history while using all available resources to provide educational opportunities to students. The School Board will continue efforts to maintain positive fund balances through a combination of increased funding from the legislature, budget adjustments and voter approved levies.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the District's Business Services staff. We would like to express our appreciation to the members of the School Board for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,

Margo M. Bauck, RSBO
Director of Business Services

Ra Chhoth
Controller

Adam Lloyd
Assistant Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



BOARD OF EDUCATION

Leny Wallen-Friedman, Chair

Erica Allenburg, Vice-Chair

Matthew Fox, Treasurer

Sarah Patzloff, Clerk

Amir Gharbi, Assistant Treasurer

Ellen Jones, Assistant Clerk

Owen Michaelson, Assistant Clerk

CENTRAL ADMINISTRATION

Dr. John Schultz, Superintendent

Margo M. Bauck, Director of Business Services

Ra Chhoth, Controller

Adam Lloyd, Assistant Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



Edina Public Schools Strategic Roadmap

In 2011-12, Edina Public Schools began the process of refining its strategic plan. An advisory task force of community and staff members worked with TeamWorks International, an educational consulting firm, to complete the internal and external data analysis. This included a review of:

- Personalized Learning Experiences for ALL Students
- Coherent and Comprehensive Educational Program
- Effective and Valued District Partnerships

The task force's analysis was used to refine the strategic roadmap which included updating and affirming the district's:

- Mission
- Beliefs and values
- Vision
- Strategic directions
- Strategic parameters

The draft document was shared with the Edina Public Schools community for input and suggestions. The task force met in March & April of 2012, to finalize its work on the roadmap and to provide input. The draft was then forwarded to the School Board for its support. The School Board approved the updated Edina Public Schools Strategic Roadmap. This roadmap provides the school district community a strategic educational vision through the year 2015.

Vision 2015

Edina Public Schools will continue to be among the premier school districts both nationally and internationally. Our high expectations in academics, arts, extracurricular activities and community involvement best prepare each learner to achieve success in college, career and life.

INDEPENDENT SCHOOL DISTRICT NO. 273



POLICY 701 ESTABLISHMENT, ADOPTION, AND MODIFICATION OF DISTRICT BUDGET

It is the policy of Edina Public Schools to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

I. Purpose

The purpose of this policy is to establish lines of authority and procedures for the establishment, adoption and modification of the school district's revenue and expenditure budgets.

II. General Statement of Policy

Edina Public Schools will establish, adopt and modify its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

III. Requirements

A. The superintendent or other administrators, as designated by the superintendent or the school board, will each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee. The preliminary budgets are accompanied by written commentary as necessary for the budgets to be clearly understood by the members of the school board and the public.

The school board will review the projected revenues and expenditures for the school district for the next fiscal year and make adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.

B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures are reported in compliance with Minn. Stat. § 123B.76.

C. Prior to July 1 of each year, the school board must approve and adopt its initial revenue and expenditure budgets for the next fiscal year. The adopted expenditure budget document is the school board's expenditure authorization for that fiscal year. No funds may be expended for any purpose in the fiscal year prior to the adoption of the expenditure budget document that authorizes the expenditure for the fiscal year or prior to the adoption of an amendment to the expenditure budget document by the school board to authorize the expenditure for the fiscal year.

D. Each year, the school district will publish its adopted revenue and expenditure budgets for the current fiscal year; the actual revenues, expenditures and fund balances for the prior fiscal year; and the projected fund balances for the current fiscal year in the form prescribed by the Minnesota Commissioner of Education (“Commissioner”) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement will be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent.

A summary of this information and the address of the district’s website where the information can be found must be published in a newspaper of general circulation in the district. At the same time as this publication, the district will publish the other information required by Minn. Stat. § 123B.10.

E. At the public hearing on the adoption of the school district’s proposed property tax levy, the school board will review its current budget and the proposed property taxes payable in the following calendar year.

F. The school district must also post the materials specified in Section IIID above on the district’s official website, including a link to the district’s report card on the Minnesota Department of Education’s website, and publish a summary of information and the address of the district’s official website where the information can be found in a qualified newspaper of general circulation in the district.

IV. Implementation

A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate budgetary duties to other administrators, but maintains the ultimate responsibility for this function.

B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in state law through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).

C. The superintendent or designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.

D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent fiscal year may not be encumbered prior to budget adoption unless specifically approved by the school board.

E. The school district shall make such reports to the Commissioner as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

V. Modification of the Budget

A. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent will recommend the proposed changes to the school board. The proposed changes will be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision.

A school board member may also propose modifications on that board member's own motion, provided however, the school board member is encouraged to review the proposed modifications with the superintendent prior to the modifications being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.

B. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that fiscal year. An amended expenditure will not exceed the projected revenues available for that purpose in that fund.

C. The school district's revenue budget may be periodically amended during a fiscal year to reflect updated or revised revenue estimates. The superintendent will make recommendations to the school board for appropriate revisions. If necessary, the school board will also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in the fund.

INDEPENDENT SCHOOL DISTRICT #273
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,
Fiscal Year Ending June 30, 2020

	Projected Balance June 30, 2019	Budget Revenues	Budget Expenditures	Required Transfers	Projected Balance June 30, 2020
GENERAL FUND					
Nonspendable - General	128,765	-	-	-	128,765
Nonspendable - Capital	-	-	-	-	-
Subtotal Nonspendable	128,765	-	-	-	128,765
Restricted for Capital - Carryover	-	-	-	-	-
Restricted for Capital	436,994	2,266,474	2,205,864	-	497,604
Restricted for Health & Safety	-	-	-	-	-
Restricted for Long Term Facilities Maintenance	-	6,857,801	5,613,311	(1,244,490)	-
Restricted for Staff Development	(4,401)	1,186,375	1,229,916	-	(47,942)
Restricted for Safe Schools	-	465,312	611,544	146,232	-
Restricted for Gifted Education	-	132,780	1,040,048	907,268	-
Restricted for Learning & Development	-	1,895,622	1,892,265	-	3,357
Restricted for Basic Skills-ML	-	269,398	1,278,218	1,008,820	-
Restricted for Basic Skills-Compensatory	-	249,405	245,877	-	3,528
Restricted for Career & Technical	-	106,364	471,312	364,948	-
Subtotal Restricted	432,593	13,429,531	14,588,355	1,182,778	456,547
Committed for Federal JOBZ	-	-	-	-	-
Committed 1% of Unassigned Fund Balance	1,017,216	-	-	12,670	1,029,886
Subtotal Committed	1,017,216	-	-	12,670	1,029,886
Assigned for Separation/Retirement Benefits	2,756,526	-	-	-	2,756,526
Assigned for Q Comp	157,689	2,375,570	2,318,231	-	215,028
Assigned for Unemployment	-	-	-	-	-
Assigned for Subsequent Year Budget	-	-	-	-	-
Assigned for Carryover	-	-	-	-	-
Assigned for Success Center ALC	-	149,738	237,643	87,905	-
Assigned for High School ALP	-	330,642	376,656	46,014	-
Subtotal Assigned	2,914,215	2,855,950	2,932,530	133,919	2,971,554
Unassigned for Unemployment	(60,753)	18,331	50,000	-	(92,422)
Unassigned for Lease Levy	(710,258)	808,557	819,477	-	(721,178)
Unassigned - General	6,810,275	99,213,334	96,219,419	(2,573,857)	7,230,333
Subtotal Unassigned	6,039,264	100,040,222	97,088,896	(2,573,857)	6,416,733
Total General	10,532,053	116,325,703	114,609,781	(1,244,490)	11,003,485
FOOD SERVICE FUND					
Nonspendable	480	-	-	-	480
Restricted	794,777	2,945,804	3,256,453	-	484,128
Total Food Service	795,257	2,945,804	3,256,453	-	484,608
COMMUNITY SERVICE FUND					
Nonspendable Community Ed - General	-	-	-	-	-
Restricted for Community Ed - General	382,274	6,433,895	6,385,416	-	435,955
Restricted for ECCE	387,270	1,166,959	931,599	-	622,630
Restricted for School Readiness	158,316	189,078	119,866	-	227,528
Restricted for Other Community Ed	568	274,979	265,725	-	9,822
Total Community Service	928,428	8,064,911	7,702,606	-	1,295,935
Total Operating Funds	12,255,738	127,336,418	125,568,840	(1,244,490)	12,784,028
BUILDING FUND					
Nonspendable - Alternative Facilities Levy	12,739	-	-	-	12,739
Restricted for Capital/Technology Levy	764,523	5,914,554	5,845,567	-	833,510
Restricted for \$124.9m Building Bond	1,008,223	-	1,008,223	-	-
Unassigned for Long Term Maintenance Revenue	24,738,190	100,000	12,016,970	1,244,490	14,065,710
Unassigned for Lease Purchase-CC & CN	-	-	-	-	-
Total Building	26,523,675	6,014,554	18,870,760	1,244,490	14,911,959
DEBT SERVICE FUND					
Restricted for Bond Refunding	-	-	-	-	-
Restricted Fund Balance	2,054,273	15,984,979	15,050,625	-	2,988,627
Total Debt Service	2,054,273	15,984,979	15,050,625	-	2,988,627
INTERNAL SERVICE FUND - Dental					
Unassigned Fund Balance	484,367	870,000	870,000	-	484,367
Total Internal Service	484,367	870,000	870,000	-	484,367
TOTAL ALL FUNDS	41,318,053	150,205,951	160,360,225	-	31,168,981

INDEPENDENT SCHOOL DISTRICT NO. 273
SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES
2019-20 BUDGET

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL ALL GOVERNMENTAL FUND TYPES</u>
<u>REVENUES:</u>					
Property Taxes	\$ 33,424,868	\$ 1,116,184	\$ 15,894,979	\$ 5,914,554	\$ 56,350,585
Other Local Revenue	3,224,211	8,532,175	90,000	100,000	11,946,386
State Sources	77,673,380	732,356	-	-	78,405,736
Federal Sources	2,003,244	630,000	-	-	2,633,244
TOTAL REVENUE	\$ 116,325,703	\$ 11,010,715	\$ 15,984,979	\$ 6,014,554	\$ 149,335,951
<u>EXPENDITURES:</u>					
<i><u>Current:</u></i>					
District & School Administration	\$ 3,066,448	\$ -	\$ -	\$ -	\$ 3,066,448
District Support Service	2,833,739	-	-	-	2,833,739
Regular Instruction	55,250,945	-	-	-	55,250,945
Vocational Instruction	532,146	-	-	-	532,146
Special Education Instruction	21,467,445	-	-	-	21,467,445
Instructional Support Services	6,099,492	-	-	-	6,099,492
Pupil Support Services	9,972,570	-	-	-	9,972,570
Site, Building and Equipment	15,054,996	-	-	18,870,760	33,925,756
Fixed Cost Programs	332,000	-	-	-	332,000
Food Service	-	3,256,453	-	-	3,256,453
Community Service	-	7,702,606	-	-	7,702,606
<i><u>Debt Service:</u></i>					
Principal	-	-	8,140,000	-	8,140,000
Interest and Fiscal Charges	-	-	6,910,625	-	6,910,625
TOTAL EXPENDITURES	\$ 114,609,781	\$ 10,959,059	\$ 15,050,625	\$ 18,870,760	\$ 159,490,225
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,715,922	\$ 51,656	\$ 934,354	\$ (12,856,206)	\$ (10,154,274)
OTHER FINANCING SOURCES (USES)					
Transfers In/(Out)	\$ (1,244,490)	\$ -	\$ -	\$ 1,244,490	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES(USES)	\$ (1,244,490)	\$ -	\$ -	\$ 1,244,490	\$ -
FUND BALANCES JULY 1:					
Nonspendable	\$ 128,765	\$ 480	\$ -	\$ 12,739	\$ 141,984
Restricted	\$ 432,593	\$ 1,723,205	\$ 2,054,273	\$ 1,772,746	\$ 5,982,817
Committed	\$ 1,017,216	\$ -	\$ -	\$ -	\$ 1,017,216
Assigned	\$ 2,914,215	\$ -	\$ -	\$ -	\$ 2,914,215
Unassigned -Building Leases	\$ (771,011)	\$ -	\$ -	\$ -	\$ (771,011)
Unassigned - General	\$ 6,810,275	\$ -	\$ -	\$ 24,738,190	\$ 31,548,465
FUND BALANCE TRANSFERS:					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES JUNE 30:					
Nonspendable	\$ 128,765	\$ 480	\$ -	\$ 12,739	\$ 141,984
Restricted	\$ 456,547	\$ 1,774,861	\$ 2,988,627	\$ 833,510	\$ 6,053,545
Committed	\$ 1,029,886	\$ -	\$ -	\$ -	\$ 1,029,886
Assigned	\$ 2,971,554	\$ -	\$ -	\$ -	\$ 2,971,554
Unassigned -Building Leases	\$ (813,600)	\$ -	\$ -	\$ -	\$ (813,600)
Unassigned - General	\$ 7,230,333	\$ -	\$ -	\$ 14,065,710	\$ 21,296,043



INDEPENDENT SCHOOL DISTRICT NO. 273

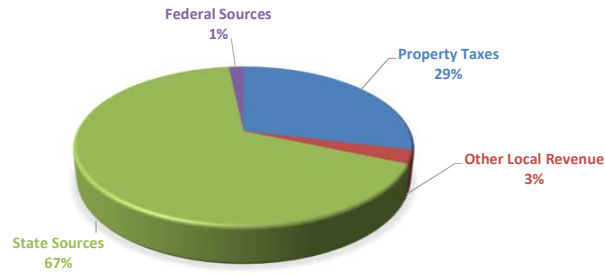
GENERAL FUND

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures (including long term facility maintenance under \$2 million), and legal school district expenditures not specifically designated to be accounted for in any other fund. A district may use General Fund revenues for capital purposes except when the requirements for a categorical revenue state that it may not be used for capital purchases.

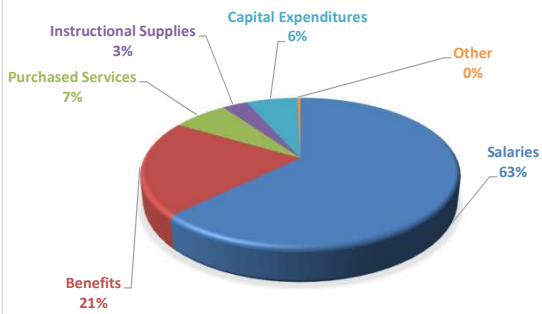
INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND

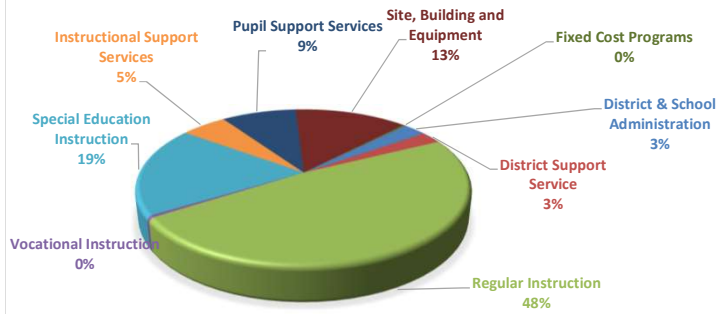
2019-20 REVENUE BUDGET - BY SOURCE



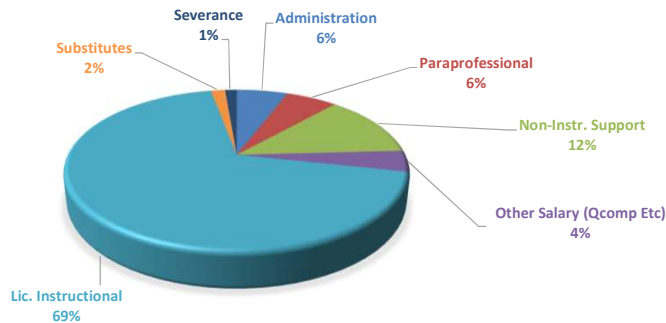
2019-20 EXPENDITURE BUDGET - BY OBJECT



2019-20 EXPENDITURE BUDGET - BY PROGRAM



2019-20 EXPENDITURE BUDGET - SALARY BY OBJ

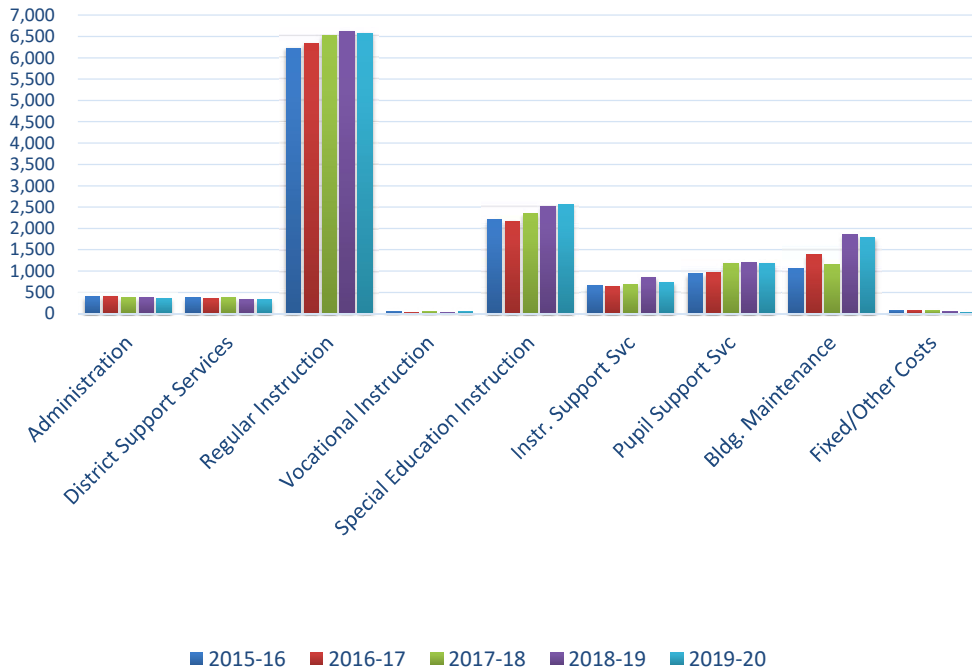


INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND - EXPENDITURES BY PROGRAM

	2015-16	2016-17	2017-18	2018-19	2019-20	2015-16	2016-17	2017-18	2018-19	2019-20
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Budget</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>
District & School Administration	\$ 3,281,563	\$ 3,542,398	\$ 3,165,048	\$ 3,250,927	\$ 3,066,448	389	418	374	386	365
District Support Service	\$ 3,093,531	\$ 3,097,417	\$ 3,252,865	2,880,239	2,833,739	367	365	384	342	337
Regular Instruction	\$ 52,518,801	\$ 53,688,788	\$ 55,129,942	55,631,214	55,250,945	6,230	6,332	6,515	6,611	6,569
Vocational Instruction	\$ 402,746	\$ 280,680	\$ 437,560	245,851	532,146	48	33	52	29	63
Special Education Instruction	\$ 18,601,905	\$ 18,431,801	\$ 19,799,024	21,186,934	21,467,445	2,207	2,174	2,340	2,518	2,552
Instructional Support Services	\$ 5,508,758	\$ 5,382,317	\$ 5,826,639	7,079,805	6,099,492	653	635	689	841	725
Pupil Support Services	\$ 7,922,598	\$ 8,118,389	\$ 10,026,345	10,087,995	9,972,570	940	957	1,185	1,199	1,186
Site, Building and Equipment*	\$ 8,954,875	\$ 11,733,576	\$ 9,665,421	15,617,657	15,054,996	1,062	1,384	1,142	1,856	1,790
Fixed Cost Programs	\$ 579,502	\$ 652,730	636,414	410,000	332,000	69	77	75	49	39
	\$ 100,864,279	\$ 104,928,096	\$ 107,939,258	\$ 116,390,622	\$ 114,609,781	\$ 11,965	\$ 12,375	\$ 12,756	\$ 13,831	\$ 13,626

GENERAL FUND - COST PER ADM BY PROGRAM



INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND BUDGET FY 19-20 With Comparative Information for Fiscal Years 16 thru 19 Revenues & Expenditures - by Program

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Actual</u>	2018-19 <u>Final Budget</u>	2019-20 <u>Budget</u>	Increase/ (Decrease)	% Inc/(Dec)
<u>REVENUES:</u>							
Property Taxes	\$ 23,596,521	\$ 30,769,055	\$ 30,235,863	\$ 33,146,010	\$ 33,424,868	\$ 278,858	0.8%
Other Local Revenue	4,100,426	3,788,108	5,029,098	3,343,288	3,224,211	\$ (119,077)	-3.6%
State Sources	71,873,064	71,970,881	73,752,106	76,127,749	77,673,380	\$ 1,545,631	2.0%
Federal Sources	1,871,244	1,795,959	1,832,821	2,457,613	2,003,244	(454,369)	-18.5%
TOTAL REVENUE	\$ 101,441,255	\$ 108,324,003	\$ 110,849,888	\$ 115,074,660	\$ 116,325,703	\$ 1,251,043	1.1%
<u>EXPENDITURES:</u>							
<i>Current:</i>							
District & School Administration	\$ 3,281,563	\$ 3,542,398	\$ 3,165,048	\$ 3,250,927	\$ 3,066,448	\$ (184,479)	-5.7%
District Support Service	3,093,531	3,097,417	3,252,865	2,880,239	2,833,739	\$ (46,500)	-1.6%
Regular Instruction	52,518,801	53,688,788	55,129,942	55,631,214	55,250,945	\$ (380,269)	-0.7%
Vocational Instruction	402,746	280,680	437,560	245,851	532,146	\$ 286,295	116.5%
Special Education Instruction	18,601,905	18,431,801	19,799,024	21,186,934	21,467,445	\$ 280,511	1.3%
Instructional Support Services	5,508,758	5,382,317	5,826,639	7,079,805	6,099,492	\$ (980,313)	-13.8%
Pupil Support Services	7,922,598	8,118,389	10,026,345	10,087,995	9,972,570	\$ (115,425)	-1.1%
Site, Building and Equipment*	8,954,875	11,733,576	9,665,421	15,617,657	15,054,996	\$ (562,661)	-3.6%
Fixed Cost Programs	579,502	652,730	636,414	410,000	332,000	(78,000)	-19.0%
TOTAL EXPENDITURES	\$ 100,864,279	\$ 104,928,096	\$ 107,939,258	\$ 116,390,622	\$ 114,609,781	\$ (1,780,841)	-1.5%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 576,976	\$ 3,395,907	\$ 2,910,630	\$ (1,315,962)	\$ 1,715,922		
<u>OTHER FINANCING SOURCES (USES)</u>							
Transfers In/(Out) & Prior Period Adj	\$ -	\$ (4,102,593)	\$ (7,866,783)	\$ (1,887,986)	\$ (1,244,490)		
<u>FUND BALANCES JULY 1:</u>							
Nondisposable	\$ 79,058	\$ 148,739	\$ 89,550	\$ 714,427	\$ 128,765		
Restricted	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 3,289,820	\$ 432,593		
Committed	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 927,819	\$ 1,017,216		
Assigned	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753	\$ 3,535,342	\$ 2,914,215		
Unassigned -Unemployment & Health & Safety	\$ (619,428)	\$ (415,855)	\$ (536,316)	\$ (515,381)	\$ (771,011)		
Unassigned - General	\$ 9,154,884	\$ 10,316,913	\$ 8,691,658	\$ 5,783,975	\$ 6,810,274		
<u>FUND BALANCE TRANSFERS:</u>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
<u>FUND BALANCES JUNE 30:</u>							
Nondisposable	\$ 89,550	\$ 89,550	\$ 714,427	\$ 128,765	\$ 128,765		
Restricted	\$ 1,333,394	\$ 1,791,869	\$ 3,289,820	\$ 432,593	\$ 456,547		
Committed	\$ 2,747,450	\$ 2,871,328	\$ 927,819	\$ 1,017,216	\$ 1,029,886		
Assigned	\$ 4,691,225	\$ 6,490,753	\$ 3,535,342	\$ 2,914,215	\$ 2,971,554		
Unassigned -Lease Levy & Health & Safety	\$ (415,855)	\$ (536,316)	\$ (515,381)	\$ (771,011)	\$ (813,600)		
Unassigned - General	\$ 7,742,715	\$ 8,691,658	\$ 5,783,975	\$ 6,810,274	\$ 7,230,332		

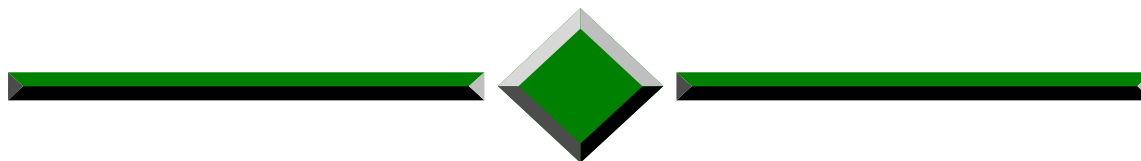
*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.

INDEPENDENT SCHOOL DISTRICT NO. 273

**GENERAL FUND BUDGET
FY 19-20 With Comparative Information for Fiscal Years 16 thru 19
Revenues & Expenditures - by Object**

	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Final Budget</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<u>REVENUES:</u>							
Property Taxes	\$ 23,596,521	\$ 30,769,055	\$ 30,235,863	\$ 33,146,010	\$ 33,424,868	\$ 278,858	0.8%
Other Local Revenue	4,100,426	\$ 3,788,108	\$ 5,029,098	\$ 3,343,288	3,224,211	\$ (119,077)	-3.6%
State Sources	71,873,064	\$ 71,970,881	\$ 73,752,106	\$ 76,127,749	77,673,380	\$ 1,545,631	2.0%
Federal Sources	1,871,244	1,795,959	1,832,821	2,457,613	2,003,244	(454,369)	-18.5%
TOTAL REVENUE	\$101,441,255	\$108,324,003	\$110,849,888	\$115,074,660	\$ 116,325,703	\$ 1,251,043	1.1%
<u>EXPENDITURES:</u>							
Salaries	\$ 63,746,024	\$ 66,447,341	\$ 69,285,104	\$ 71,331,608	\$ 71,904,058	\$ 572,450	0.8%
Benefits	22,312,660	22,052,657	22,732,211	23,305,594	23,765,045	\$ 459,451	2.0%
Purchased Services	9,099,715	8,214,398	8,452,438	7,411,292	7,793,704	\$ 382,412	5.2%
Instructional Supplies	3,268,783	3,464,056	4,487,152	4,318,877	3,491,897	\$ (826,980)	-19.1%
Capital Expenditures	2,363,203	4,274,951	2,348,994	9,553,591	7,207,617	\$ (2,345,974)	-24.6%
Other Expenditures	73,894	474,693	633,359	469,660	447,460	(22,200)	-4.7%
TOTAL EXPENDITURES	\$100,864,279	\$104,928,096	\$107,939,258	\$116,390,622	\$ 114,609,781	\$ (1,780,841)	-1.5%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 576,976	\$ 3,395,907	\$ 2,910,631	\$ (1,315,962)	\$ 1,715,922		
<u>OTHER FINANCING SOURCES (USES)</u>							
Capital Eq. Note & Transfers In/(Out)	\$ -	\$ (4,102,593)	\$ (7,866,783)	\$ (1,887,986)	\$ (1,244,490)		
<u>FUND BALANCES JULY 1:</u>							
Nonspendable	\$ 79,058	\$ 148,739	\$ 89,550	\$ 714,427	\$ 128,765		
Restricted	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 3,289,820	\$ 432,593		
Committed	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 927,819	\$ 1,017,216		
Assigned	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753	\$ 3,535,342	\$ 2,914,215		
Unassigned -Unemployment & Health & Safety	\$ (619,428)	\$ (415,855)	\$ (536,316)	\$ (515,381)	\$ (771,011)		
Unassigned - General	\$ 9,154,884	\$ 10,316,913	\$ 8,691,658	\$ 5,783,975	\$ 6,810,274		
<u>FUND BALANCE TRANSFERS:</u>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
<u>FUND BALANCES JUNE 30:</u>							
Nonspendable	\$ 89,550	\$ 89,550	\$ 714,427	\$ 128,765	\$ 128,765		
Restricted	\$ 1,333,394	\$ 1,791,869	\$ 3,289,820	\$ 432,593	\$ 456,547		
Committed	\$ 2,747,450	\$ 2,871,328	\$ 927,819	\$ 1,017,216	\$ 1,029,886		
Assigned	\$ 4,691,225	\$ 6,490,753	\$ 3,535,342	\$ 2,914,215	\$ 2,971,554		
Unassigned -Unemployment & Health & Safety	\$ (415,855)	\$ (536,316)	\$ (515,381)	\$ (771,011)	\$ (813,600)		
Unassigned - General	\$ 7,742,715	\$ 8,691,658	\$ 8,691,658	\$ 6,810,274	\$ 7,230,332		

*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.



INDEPENDENT SCHOOL DISTRICT NO. 273

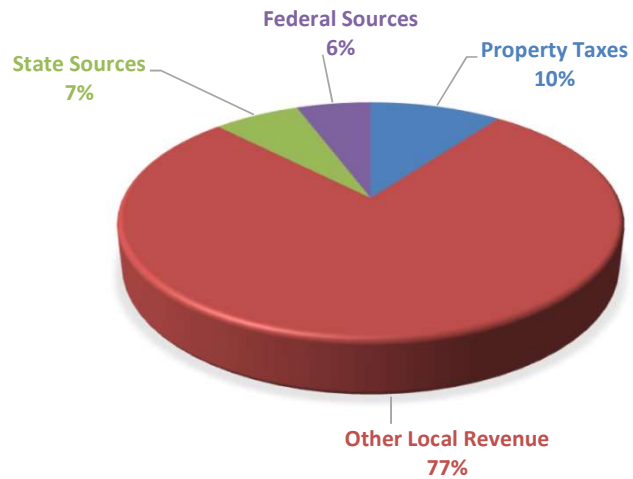
SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the Food Service and Community Service Funds. The Food Service Fund is used to record financial activities of a school district's food service program. Food service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities. The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of five components, each with its own fund balance. The five components are Community Service, Community Education, Early Childhood Family Education, School Readiness, and Adult Basic Education.

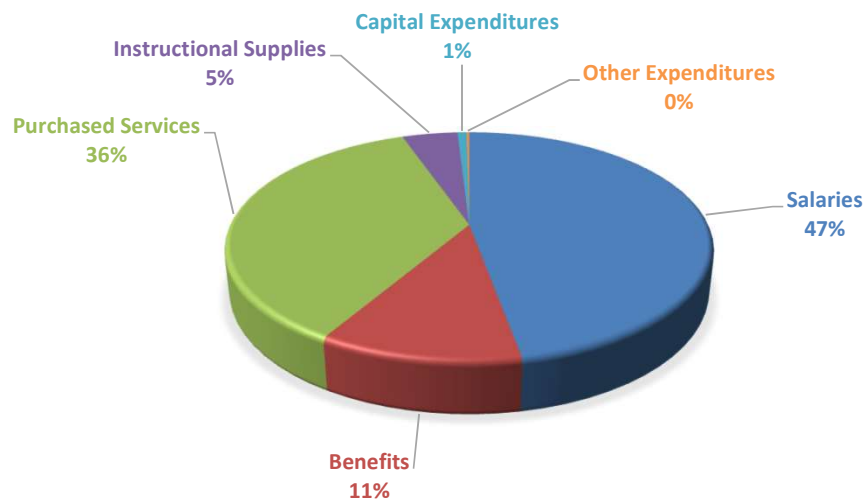
INDEPENDENT SCHOOL DISTRICT NO. 273

SPECIAL REVENUE FUNDS

2019-20 REVENUE BUDGET - BY SOURCE



2019-20 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

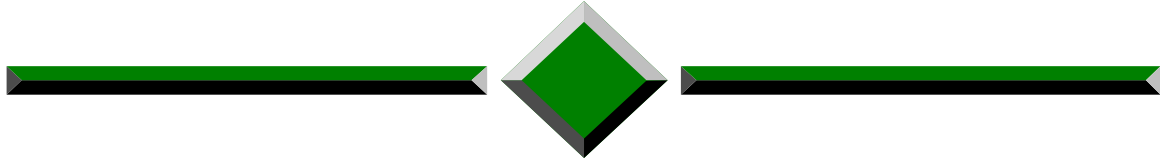
**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET
FY 19-20 With Comparative Information for Fiscal Years 16 thru 19
Revenues & Expenditures - by Object**

	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Final Budget</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<u>REVENUES:</u>							
Other Local Revenue	\$ 2,261,367	\$ 2,158,593	\$ 2,263,555	\$ 2,184,933	\$ 2,171,700	\$ (13,233)	-0.6%
State Sources	119,607	118,885	117,696	133,102	144,104	\$ 11,002	8.3%
Federal Sources	<u>622,911</u>	<u>641,258</u>	<u>629,715</u>	<u>630,000</u>	<u>630,000</u>	-	0.0%
TOTAL REVENUE	\$ 3,003,885	\$ 2,918,736	\$ 3,010,966	\$ 2,948,035	\$ 2,945,804	\$ (2,231)	-0.1%
<u>EXPENDITURES:</u>							
Salaries	\$ 101,162	\$ 111,113	\$ 406,055	\$ 269,274	\$ 338,733	\$ 69,459	25.8%
Benefits	16,740	16,236	112,147	79,334	83,990	\$ 4,656	5.9%
Purchased Services	2,437,049	2,457,552	2,473,947	2,596,187	2,644,512	\$ 48,325	1.9%
Supplies and Commodities	139,023	163,316	172,450	164,500	139,166	\$ (25,334)	-15.4%
Capital Expenditures	<u>33,742</u>	<u>18,258</u>	<u>73,508</u>	<u>50,052</u>	<u>50,052</u>	-	0.0%
TOTAL EXPENDITURES	\$ 2,727,716	\$ 2,766,475	\$ 3,238,107	\$ 3,159,347	\$ 3,256,453	\$ 97,106	3.1%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 276,169	\$ 152,261	\$ (227,141)	\$ (211,312)	\$ (310,649)		
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating Transfer In/(Out)	\$ -	\$ -	\$ 87,344	\$ -			
<u>FUND BALANCES JULY 1:</u>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 717,936	\$ 994,105	\$ 1,146,366	\$ 1,006,569	\$ 795,257		
<u>FUND BALANCE TRANSFERS:</u>							
Restricted	\$ -	\$ -	\$ -	\$ -			
<u>FUND BALANCES JUNE 30:</u>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 994,105	\$ 1,146,366	\$ 1,006,569	\$ 795,257	\$ 484,608		

INDEPENDENT SCHOOL DISTRICT NO. 273

**COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET
FY 19-20 With Comparative Information for Fiscal Years 16 thru 19
Revenues & Expenditures - by Object**

	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Final Budget</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<u>REVENUES:</u>							
Property Taxes	\$ 1,153,680	\$ 1,177,557	\$ 1,123,835	\$ 1,073,814	\$ 1,116,184	\$ 42,370	3.9%
Other Local Revenue	5,436,099	5,059,902	5,733,098	6,215,772	6,360,475	144,703	2.3%
State Sources	459,638	485,290	549,113	568,336	588,252	19,916	3.5%
TOTAL REVENUE	\$ 7,049,417	\$ 6,722,749	\$ 7,406,046	\$ 7,857,922	\$ 8,064,911	\$ 206,989	2.6%
<u>EXPENDITURES:</u>							
Salaries	\$ 4,333,946	\$ 4,562,774	\$ 4,416,249	\$ 4,754,184	\$ 4,823,705	\$ 69,521	1.5%
Benefits	1,075,245	1,139,943	1,082,123	1,126,175	1,168,385	42,210	3.7%
Purchased Services	1,300,197	1,139,122	1,224,684	1,396,832	1,311,652	(85,180)	-6.1%
Instructional Supplies	484,889	352,650	390,783	330,741	346,075	15,334	4.6%
Capital Expenditures	46,714	17,497	21,386	32,750	30,500	(2,250)	-6.9%
Other Expenditures	7,570	51,962	14,320	28,965	22,290	(6,675)	-23.0%
TOTAL EXPENDITURES	\$ 7,248,561	\$ 7,263,948	\$ 7,149,545	\$ 7,669,647	\$ 7,702,607	\$ 32,960	0.4%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (199,144)	\$ (541,199)	\$ 256,501	\$ 188,275	\$ 362,304		
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -		
<u>FUND BALANCES JULY 1:</u>							
Restricted - Community Service	\$ 1,223,998	\$ 1,024,854	\$ 483,655	\$ 740,156	\$ 928,431		
<u>FUND BALANCE TRANSFERS:</u>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
<u>FUND BALANCES JUNE 30:</u>							
Restricted - Community Service	\$ 1,024,854	\$ 483,655	\$ 740,156	\$ 928,431	\$ 1,290,735		



INDEPENDENT SCHOOL DISTRICT NO. 273

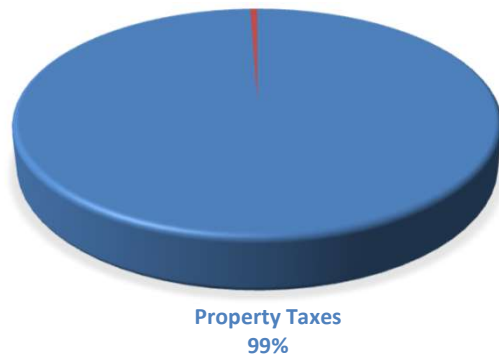
DEBT SERVICE FUND

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

INDEPENDENT SCHOOL DISTRICT NO. 273

DEBT SERVICE FUND

2019-20 REVENUE - BY SOURCE



2019-20 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

**DEBT SERVICE FUND BUDGET
FY 19-20 With Comparative Information for Fiscal Years 16 thru 19
Revenues & Expenditures - by Object**

	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Final Budget</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<u>REVENUES:</u>							
Property Taxes	\$ 6,774,556	\$ 14,036,542	\$ 15,425,446	\$ 15,089,280	\$ 15,894,979	\$ 805,699	5.3%
Other Local Revenue	3,414	21,013	76,739	104,000	90,000	(14,000)	-13.5%
State Sources	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 6,777,970	\$ 14,057,555	\$ 15,502,185	\$ 15,193,280	\$ 15,984,979	\$ 791,699	5.2%
<u>EXPENDITURES:</u>							
<i>Debt Service:</i>							
Principal	\$ 4,245,000	\$ 6,130,000	\$ 7,180,000	\$ 7,405,000	\$ 8,140,000	\$ 735,000	9.9%
Interest and fiscal charges	5,213,586	7,397,860	7,515,370	7,273,596	6,910,625	(362,971)	-5.0%
TOTAL EXPENDITURES	\$ 9,458,586	\$ 13,527,860	\$ 14,695,370	\$ 14,678,596	\$ 15,050,625	\$ 372,029	2.5%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (2,680,616)	\$ 529,695	\$ 806,815	\$ 514,684	\$ 934,354		
<u>OTHER FINANCING SOURCES (USES)</u>							
Bond Proceeds	\$ 1,452,353	2,927			\$ -		
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES(USES)	\$ 1,452,353	\$ 2,927	\$ -	\$ -	\$ -		
<u>FUND BALANCES JULY 1:</u>							
Restricted	\$ 1,428,414	\$ 200,151	\$ 732,773	\$ 1,539,588	\$ 2,054,272		
<u>FUND BALANCE TRANSFERS:</u>							
Restricted	n/a	n/a	n/a	n/a			
<u>FUND BALANCES JUNE 30:</u>							
Restricted	\$ 200,151	\$ 732,773	\$ 1,539,588	\$ 2,054,272	\$ 2,988,626		

INDEPENDENT SCHOOL DISTRICT NO. 273

DEBT SERVICE

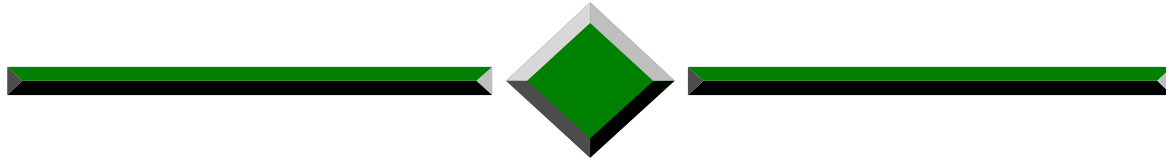
Schedule of Long Term Debt and Schedule of Long Term Debt Principal and Interest Maturities

SCHEDULE OF LONG TERM DEBT AS OF JUNE 30, 2019

<u>LONG TERM DEBT</u>	<u>ISSUE DATE</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>BALANCE OUTSTANDING</u>
G.O. Alternative Facilities Bonds	5/8/2008	3.00-3.60%	2/1/2019	\$0
G.O. Refunding Bonds	9/7/2011	4.00-5.00%	2/1/2026	26,655,000
G.O. Alternative Facilities Bonds	2/21/2013	2.00-3.00%	2/1/2026	11,575,000
G.O. Alternative Facilities Bonds	12/30/2014	3.00-3.50%	2/1/2035	6,050,000
G.O. Building Bonds	7/22/2015	4.00-5.00%	2/1/2037	107,015,000
G.O. Facilities Maintenance & Building Bonds	4/13/2017	2.50-4.00%	2/1/2031	16,350,000
G.O. Alternative Facilities Bonds	5/2/2019	3.00-5.00%	2/1/2036	24,075,000
TOTAL LONG TERM DEBT				<u>\$191,720,000</u>

SCHEDULE OF LONG TERM DEBT PRINCIPAL AND INTEREST MATURITIES

<u>FISCAL YEAR ENDING 30-Jun</u>	<u>BOND PRINCIPAL</u>	<u>BOND INTEREST</u>	<u>TOTAL</u>
2020	8,140,000	7,485,370	15,625,370
2021	7,710,000	7,289,975	14,999,975
2022	8,365,000	6,917,975	15,282,975
2023	8,725,000	6,570,475	15,295,475
2024	8,305,000	6,219,775	14,524,775
2025	6,780,000	5,876,331	12,656,331
2026	8,905,000	5,654,013	14,559,013
2027-2037	134,790,000	30,685,649	165,475,649
TOTALS	<u>\$191,720,000</u>	<u>\$76,699,563</u>	<u>\$268,419,563</u>



INDEPENDENT SCHOOL DISTRICT NO. 273

CAPITAL PROJECT-BUILDING CONSTRUCTION FUND

The Capital Project-Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or the Long Term Facilities Maintenance Bonds . Construction costs for buildings and additions consist of the following: expenditures for general construction, advertisement for contracts, payments on contracts of construction, installations of plumbing, heating, lighting, ventilating and electrical systems, expenditures for lockers, elevators, and other equipment; architectural and engineering services, travel expenses; paint and decorating expenses, and any other related costs.

Also includes all costs associated with the District's technology levy including equipment, training costs, contracted services and salary & benefits.

INDEPENDENT SCHOOL DISTRICT NO. 273

**CAPITAL PROJECT- BUILDING CONSTRUCTION FUND BUDGET
FY 19-20 With Comparative Information for Fiscal Years 16 thru 19
Revenues & Expenditures - by Object**

	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Final Budget</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 11,570,343	\$ 5,061,998	\$ 5,344,774	\$ 5,300,000	\$ 5,914,554	\$ 614,554	11.6%
Other Local Revenue	692,456	682,178	546,532	150,000	100,000	(50,000)	-33.3%
State Sources	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 12,262,799	\$ 5,744,176	\$ 5,891,306	\$ 5,450,000	\$ 6,014,554	\$ 564,554	10.4%
EXPENDITURES:							
<i>Current:</i>							
Salaries and Wages	\$ 1,512,172	\$ 1,601,274	\$ 1,488,086	\$ 1,933,365	\$ 2,405,638	\$ 472,273	24.4%
Employee Benefits	488,279	466,934	460,317	565,297	720,012	154,715	27.4%
Purchased Services	5,933,989	7,750,633	3,136,512	1,067,532	117,800	(949,732)	-89.0%
Supplies and Materials	218,495	319,760	-	1,486,372	1,161,309	(325,063)	-21.9%
Capital Expenditures	16,357,600	70,738,771	54,108,952	20,266,351	14,466,001	(5,800,350)	-28.6%
Other Expenditures	968,609	7,288	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 25,479,144	\$ 80,884,660	\$ 59,193,867	\$ 25,318,917	\$ 18,870,760	\$ (6,448,157)	-25.5%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (13,216,345)	\$ (75,140,484)	\$ (53,302,561)	\$ (19,868,917)	\$ (12,856,206)		
OTHER FINANCING SOURCES (USES)							
Transfers In/(Out)	\$ -	\$ 4,102,593	\$ 7,779,439	\$ 1,887,986	\$ 1,244,490		
Sale of Capital Assets	\$ -	\$ -	\$ 4,721,013	\$ -	\$ -		
General Obligation Bond Proceeds/Premiums	\$ 124,776,471	\$ 16,812,206	\$ -	\$ 24,700,000	\$ -		
TOTAL OTHER FINANCING SOURCES(USES)	\$ 124,776,471	\$ 20,914,799	\$ 12,500,452	\$ 26,587,986	\$ 1,244,490		
FUND BALANCES JULY 1:							
Unassigned	\$ 3,272,278	\$ 114,832,404	\$ 60,606,719	\$ 19,804,605	\$ 26,523,674		
FUND BALANCE TRANSFERS:							
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:							
Unassigned	\$ 114,832,404	\$ 60,606,719	\$ 19,804,605	\$ 26,523,674	\$ 14,911,958		

*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.



INDEPENDENT SCHOOL DISTRICT NO. 273

INTERNAL SERVICE FUND

An internal service fund is used to account for the financing of goods and services provided by one department to another within the school district or to other governmental units on a cost reimbursement basis. The most common use of an internal service fund by school districts is for self insurance programs. The district is using the internal service fund to reserve funds for post employment benefits.

INDEPENDENT SCHOOL DISTRICT NO. 273

**INTERNAL SERVICE FUND BUDGET
FY 19-20 With Comparative Information for Fiscal Years 16 thru 19
Statement of Net Assets**

	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Final Budget</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<u>NON OPERATING INCOME:</u>							
Contribution from the General Fund	\$ 855,693	\$ 879,492	\$ 872,654	\$ 870,000	\$ 870,000	\$ -	0.0%
TOTAL NON OPERATING INCOME	\$ 855,693	\$ 879,492	\$ 872,654	\$ 870,000	\$ 870,000	\$ -	0.0%
<u>NON OPERATING EXPENSE:</u>							
Contribution to the General Fund	\$ 824,099	\$ 830,258	\$ 876,069	\$ 870,000	\$ 870,000	\$ -	0.0%
TOTAL NON OPERATING EXPENSE	\$ 824,099	\$ 830,258	\$ 876,069	\$ 870,000	\$ 870,000	\$ -	0.0%
CHANGE IN NET ASSETS	\$ 31,594	\$ 49,234	\$ (3,415)	\$ -	\$ -		
NET ASSETS JULY 1:							
Unrestricted	\$ 406,954	\$ 438,548	\$ 487,782	\$ 484,367	\$ 484,367		
NET ASSETS JUNE 30:							
Unrestricted	\$ 438,548	\$ 487,782	\$ 484,367	\$ 484,367	\$ 484,367		

PROGRAM DESCRIPTIONS

District and School Administration

School board, superintendent, principals, and director of special education. Included are the costs of their immediate offices, including those individuals in direct support of the administrator.

District Support Services

General and other administrative support, human resources, community relations, elections, census and student accounting, printing, legal, business support services, and information systems and services.

Regular Instruction

All activities dealing directly with the teaching of pupils, the interaction between teachers and pupils in the classroom and co-curricular activities at the kindergarten, elementary, and secondary levels. Includes Gifted & Talented, Limited English Proficiency, Title I, Co-Curricular and Athletics.

Vocational Instruction

Courses which develop knowledge, skills, attitudes, and behavioral characteristics for students seeking career exploration and employability. Agriculture, Personal and Family Living, Business, and Trade and Industrial.

Special Education Instruction

Activities providing learning experiences for pupils of any age who, because of certain atypical characteristics or conditions, have been identified as requiring, or who would benefit by, educational programs differentiated from those provided pupils in regular or vocational instruction. Activities include Developmental Cognitive Disabilities, Physically Impaired, Hearing Impaired, Visually Impaired, Learning Disabled, Emotional Behavior Disorder, Autistic Spectrum Disorders, Developmentally Delayed, and Federal Programs.

Instructional Support Services

Activities for assisting the instructional staff with the process of providing K-12 learning experiences. Curriculum, Staff Development, and Education Media

Pupil Support Services

All services provided to students not classified as instructional services. Counseling, Health Service, Psychological Service, Social Work, and Pupil Transportation.

Site, Buildings and Equipment

Acquisition, operation, maintenance, repair, and remodeling of all physical plant, facilities, and grounds of the school District.

Fiscal and Other Fixed Costs

Fiscal and fixed costs. Property and liability insurance and aid anticipation certificate cost.

Edina Public Schools
Revenues by Fund

FUND	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
GENERAL	101,441,255	108,324,003	110,849,888	115,074,659	116,325,703
FOOD SERVICE	3,003,885	2,918,736	3,098,310	2,948,035	2,945,804
COMMUNITY SERVICES	7,049,417	6,722,749	7,406,046	7,857,922	8,064,911
CONSTRUCTION	137,039,270	26,658,975	18,391,757	32,037,986	7,259,044
DEBT SERVICE	8,230,323	14,060,482	15,502,185	15,193,280	15,984,979
SELF INSURANCE	855,693	879,492	872,654	870,000	870,000
GRAND TOTAL	257,619,843	159,564,437	156,120,841	173,981,882	151,450,441

Edina Public Schools
Revenues by Organization

FUND	ORGANIZATION	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
General	DISTRICT WIDE	98,432,719	105,559,921	107,319,614	113,255,159	114,478,379
General	SOUTH VIEW MIDDLE SCHOOL	354,635	352,027	342,378	214,300	261,300
General	VALLEY VIEW MIDDLE SCHOOL	232,319	162,571	213,888	77,141	124,500
General	EDINA HIGH SCHOOL	1,890,155	1,906,404	2,228,362	1,483,059	1,388,024
General	CONCORD	113,316	69,601	72,278	20,000	50,400
General	CORNELIA	62,793	29,952	54,454	-	23,100
General	COUNTRYSIDE	96,708	73,708	80,902	25,000	-
General	HIGHLANDS	115,862	105,383	111,250	-	-
General	CREEK VALLEY	52,661	46,650	54,632	-	-
General	NORMANDALE	90,087	17,786	372,131	-	-
General Total		101,441,255	108,324,003	110,849,888	115,074,659	116,325,703
Food Service	DISTRICT WIDE	1,006,668	1,032,285	877,132	798,102	803,104
Food Service	OUR LADY OF GRACE	164,832	153,274	165,320	166,080	72,000
Food Service	SOUTH VIEW MIDDLE SCHOOL	402,235	388,628	296,083	291,590	293,200
Food Service	VALLEY VIEW MIDDLE SCHOOL	408,248	388,883	334,925	328,677	338,500
Food Service	EDINA HIGH SCHOOL	417,465	372,592	556,242	538,003	599,000
Food Service	CONCORD	121,322	125,814	185,654	174,291	177,500
Food Service	CORNELIA	84,023	82,148	126,093	121,175	115,500
Food Service	COUNTRYSIDE	85,555	80,357	130,961	124,391	123,000
Food Service	HIGHLANDS	115,236	109,984	108,942	105,216	101,500
Food Service	CREEK VALLEY	81,962	70,098	145,817	139,443	150,500
Food Service	NORMANDALE	116,339	114,672	171,141	161,067	172,000
Food Service Total		3,003,885	2,918,736	3,098,310	2,948,035	2,945,804
Community Ed	DISTRICT WIDE	7,049,418	6,722,749	7,406,046	7,857,922	8,064,911
Community Ed Total		7,049,418	6,722,749	7,406,046	7,857,922	8,064,911
Construction	DISTRICT WIDE	137,039,036	26,658,975	18,391,757	32,037,986	7,259,044
Construction	SOUTH VIEW MIDDLE SCHOOL	-	-	-	-	-
Construction	CONCORD	234	-	-	-	-
Alt Facility	CORNELIA	-	-	-	-	-
Construction Total		137,039,270	26,658,975	18,391,757	32,037,986	7,259,044
Debt	DISTRICT WIDE	8,230,322	14,060,482	15,502,186	15,193,280	15,984,979
Debt Total		8,230,322	14,060,482	15,502,186	15,193,280	15,984,979
Self Insurance	DISTRICT WIDE	855,693	879,492	872,654	870,000	870,000
Self Insurance Total		855,693	879,492	872,654	870,000	870,000
Grand Total		257,619,843	159,564,437	156,120,841	173,981,882	151,450,441

Edina Public Schools
Revenues by Program

FUND	PROGRAM	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY20 SPRING ADOPTED
General	GENERAL	82,350,984	82,387,209	78,689,085	82,484,342	82,737,382
General	GENERAL ADMINISTRATIVE SUPPORT	-	-	-	-	-
General	BUSINESS SUPPORT SERVICES	10,850	10,800	5,875	10,800	7,500
General	GENERAL ELEMENTARY	2,482,992	2,329,181	2,865,974	2,513,460	2,547,197
General	TITLE II IMPROVING TEACH QLTY	111,306	108,071	102,271	97,795	101,290
General	TITLE III, PART A ENGLISH LA	64,331	37,198	42,972	47,481	47,912
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	549,516	473,226	788,246	443,005	562,205
General	SECONDARY GENERAL	-	-	-	-	-
General	TITLE I BASIC ESEA PROGRAM	158,452	186,338	142,565	200,657	198,632
General	GIFTED & TALENTED	132,118	134,759	133,091	132,425	132,780
General	FOREIGN LANGUAGE	10,355	5,617	78,270	-	-
General	FAMILY LIVING SCIENCE	525	-	1,270	-	-
General	INDUSTRIAL EDUCATION	35,040	(292)	2,699	-	-
General	INSTRUMENTAL MUSIC	911	745	(50,210)	39,600	39,600
General	CO-CURRICULAR ACTIVITIES	719,658	737,699	668,296	552,839	484,912
General	BOYS/GIRLS ATHLETICS	74,737	133,999	214,617	7,000	23,655
General	BOYS ATHLETICS	389,621	398,893	462,930	330,310	315,076
General	GIRLS ATHLETICS	256,464	292,519	348,911	286,989	262,189
General	EXTRA-CURRICULAR ACTIVITIES	2,636	1,560	3,930	5,800	5,800
General	VOC ED-SPECIAL NEEDS	5,000	-	-	65,000	65,000
General	CAREER AND TECHNICAL - GENERAL	-	-	120,561	120,561	106,364
General	SPECIAL ED GENERAL	11,983,040	11,619,731	10,832,486	13,533,351	13,370,791
General	SPECIAL ED DEAF-HARD OF HEARING	630	-	-	-	-
General	EARLY CHILDHOOD SPECIAL ED	48,910	48,813	85,339	68,219	68,000
General	SPECIAL ED PART B	-	-	-	-	75,000
General	SPEC ED STUDENTS W/O DISABILITY	-	-	-	-	-
General	GENERAL INSTRUCTIONAL SUPPORT	24,323	27,446	2,353,111	2,248,634	2,310,433
General	CURRICULUM CONSULTANT&DEV	-	-	18,960	10,000	-
General	SV DEVICE REPAIR	1,439	-	2,676	12,000	-
General	STAFF DEVELOPMENT	1,102,504	1,125,668	1,147,974	1,159,710	1,186,375
General	SEC COUNSELING AND GUIDANCE	-	-	28,841	30,000	31,930
General	HEALTH SERVICES	500	-	-	-	-
General	PUPIL TRANSPORTATION	490,575	446,524	685,114	1,011,792	1,096,037
General	OTHER PUPIL SUPPORT	-	-	117,161	595,242	580,312
General	OPERATIONS & MAINTENANCE	125,600	96,024	342,462	200,000	61,500
General	CAPITAL FACILITIES	308,238	7,722,273	1,847,330	1,782,450	3,050,031
General	LONG-TERM FACILITIES MANAGEMEN	-	-	8,767,079	7,085,198	6,857,801
General Total		101,441,255	108,324,001	110,849,888	115,074,659	116,325,703
Food Service	FOOD SERVICE	3,003,884	2,918,737	3,098,310	2,948,035	2,945,804
Food Service Total		3,003,884	2,918,737	3,098,310	2,948,035	2,945,804
Community Ed	GENERAL COMM EDUCATION	893,186	802,070	553,485	634,192	548,850
Community Ed	ADULTS W/DISABILITIES	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	3,184,495	3,271,775	3,737,444	3,696,873	3,867,725
Community Ed	EARLY CHILDHOOD & FAMILY ED	613,637	623,578	813,109	1,031,932	1,161,757
Community Ed	SCHOOL READINESS	146,446	237,212	239,661	236,808	226,578
Community Ed	EARLY CHILDHOOD SCREENING	-	-	31,644	19,683	19,350
Community Ed	YOUTH DEVELOPMENT SERVICE	1,322,224	1,045,217	991,046	1,223,318	1,197,840
Community Ed	OTHER COMMUNITY EDUCATION	884,229	737,697	1,034,455	1,009,914	1,037,609
Community Ed Total		7,049,419	6,722,749	7,406,046	7,857,922	8,064,911
Construction	LONG-TERM FACILITIES MANAGEMEN	-	-	7,890,638	26,637,986	1,344,490
Construction	BUILDING CONSTRUCTION	137,039,270	26,658,976	10,501,119	5,400,000	5,914,554
Alt Facility	TRANSFERS	-	-	-	-	-
Construction Total		137,039,270	26,658,976	18,391,757	32,037,986	7,259,044
Debt	GENERAL	8,230,322	14,060,482	15,502,186	15,193,280	15,984,979
Debt Total		8,230,322	14,060,482	15,502,185	15,193,280	15,984,979
Self Insurance	GENERAL	855,693	879,492	872,654	870,000	870,000
Self Insurance Total		855,693	879,492	872,654	870,000	870,000
Grand Total		257,619,843	159,564,437	156,120,841	173,981,882	151,450,441

Edina Public Schools
Revenues by Finance

FUND	FINANCE	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
General	GENERAL	87,894,781	94,992,092	87,454,373	99,813,835	93,830,913
General	FED EDUCATION JOBS FUND FY12	-	-	-	-	-
General	OPERATING CAPITAL	2,207,790	2,316,572	2,983,604	2,759,960	3,075,031
General	AREA LEARNING CENTER	179,782	168,301	144,563	140,527	149,738
General	AREA LRNING CTR STATE APPROVED	317,249	321,666	176,418	249,942	330,642
General	EXTENDED TIME BASIC SKILLS	-	-	-	-	8,729
General	TELECOMMUNICATIONS ACCESS	-	-	-	-	-
General	ACHIEVEMENT & INTEGRATION	875,122	990,817	985,047	983,597	1,052,190
General	ALTERNATIVE ATTENDANCE	-	-	-	-	-
General	INTEGRATION AID & LEVY	-	-	-	-	-
General	STAFF DEVELOPMENT	1,099,945	1,125,668	1,147,974	1,159,710	1,186,375
General	BASIC SKILLS	417,775	464,931	547,647	438,307	518,803
General	INCENTIVE REVENUE	93,688	58,872	73,210	92,088	93,610
General	AMERICAN INDIAN EDUCATION AID	-	-	14,067	21,790	21,074
General	LEARNING AND DEVELOPMENT	1,902,281	1,903,053	1,902,855	1,892,266	1,895,622
General	ALTERNATIVE TEACHER PAY SYSTEM	2,217,118	2,214,017	2,233,508	2,226,844	2,239,359
General	SAFE SCHOOLS CRIME LEVY	471,230	474,045	503,417	475,242	465,312
General	MED ASSIST THIRD PARTY BILLING	182,843	144,160	197,837	150,000	150,000
General	PROPERTY TAX LEVY	-	-	8,767,079	-	6,857,801
General	GIFTED AND TALENTED	132,118	134,759	133,091	132,425	132,780
General	TITLE I BASIC ESEA PROGRAM	158,452	186,338	142,565	200,657	198,632
General	TITLE II IMPROVE TEACHER QULTY	111,306	108,071	102,271	97,795	101,290
General	TITLE III, PART A ENGLISH LA	59,331	37,198	42,972	47,481	47,912
General	PL101-476 GENL SPEC EDUCATION	1,484,515	1,401,862	1,447,306	2,030,461	1,587,410
General	PL101-476 EARLY EDUCATION HAND	25,157	28,143	49,205	32,085	32,000
General	INFNTS & TDLRS (0-2) PL102-119	23,753	20,670	36,135	36,135	36,000
General	FED EARLY INTERVENING SERVICES	-	-	-	-	-
General	FEDERAL - CIMP	(3,792)	-	-	-	-
General	IDEA PART B 619 PROF DEVELPMNT	-	-	-	-	-
General	IDEA INTERAGENCY	-	-	-	-	-
General	ARRA PART B 611	-	-	-	-	-
General	ARRA PART B 619	-	-	-	-	-
General	ARRA TARGETED BIRTH-2	-	-	-	-	-
General	MISC DIRECT FEDERAL REVENUE	-	-	-	-	-
General	FEDERAL PERKINS GRANT	12,521	13,677	12,367	13,000	-
General	FEDERAL PERKINS COOP	-	-	-	-	-
General	TRANS TO MULTI-DISTRICT INTEGRATIO	889,111	590,566	370,654	589,792	589,792
General	REGULAR TO AND FROM SCHOOL	420,675	398,174	276,313	362,500	466,245
General	CAPITAL PROJECTS LEVY	-	-	-	-	-
General	OPEB PAY-AS-YOU-GO LEVY	-	-	796,107	767,660	912,079
General	COLLABORATION EARLY INTERVENTION	151,175	174,911	188,742	175,000	175,000
General	CAREER AND TECHNICAL - GENERAL	67,329	52,989	120,561	120,561	106,364
General	CAREER AND TECHNICAL - SPEC ED	50,000	2,451	-	65,000	65,000
General	LEARN & SERVE AMERICA	-	-	-	-	-
General	FEDERAL CHOICE GRANT(WMEP)	-	-	-	-	-
General Total		101,441,255	108,324,003	110,849,888	115,074,659	116,325,703
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,754,357	1,582,492	1,744,551	1,645,585	1,823,104
Food Service	SCHOOL BREAKFAST PROGRAM	106,373	113,692	161,502	154,450	170,700
Food Service	A LA CARTE FOOD SERVICE	1,143,155	1,222,552	1,192,256	1,148,000	952,000
Food Service Total		3,003,885	2,918,736	3,098,310	2,948,035	2,945,804
Community Ed	GENERAL	4,011,203	4,009,913	-	-	-
Community Ed	COMMUNITY EDUCATION	1,412,122	1,028,352	4,632,873	4,679,367	4,736,275
Community Ed	EARLY CHILDHOOD & FAMILY ED	608,885	618,770	804,791	1,023,142	1,152,492
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	4,752	4,808	8,318	8,790	9,265
Community Ed	AFTER SCHOOL ENRICHMENT	-	-	502,446	525,000	540,000
Community Ed	EARLY LEARNING SCHOLARSHIPS	-	-	36,977	39,000	37,500
Community Ed	LEARNING READINESS	146,446	199,712	202,684	197,808	189,078
Community Ed	NONPUBLIC HEALTH SERVICE	-	-	54,877	99,281	115,000

Edina Public Schools
Revenues by Finance

FUND	FINANCE	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
Community Ed	NONPUBLIC TEXTBOOKS	191,274	164,674	90,702	84,375	90,000
Community Ed	NON-PUBLIC GUIDANCE&COUN			69,821	49,777	50,629
Community Ed	EARLY CHILDHOOD SCREENING	33,555	32,861	31,644	19,683	19,350
Community Ed	YOUTH DEVELOPMENT			488,345	698,318	657,840
Community Ed	CHILDREN W DISABILITIES IN S A C	515,295	535,069	477,366	428,178	462,280
Community Ed	COLLABORATION EARLY INTERVENTION	120,684	123,388	-	-	-
Community Ed Total		7,049,418	6,722,749	7,406,046	7,857,922	8,064,911
Construction	GENERAL	125,468,694	21,585,140	5,091,260	1,987,986	1,244,490
Construction	MECHANICAL SYSTEMS	-	-	-	24,750,000	100,000
Construction	LTFM	-	-	7,890,638	-	-
Construction	ALTERNATIVE FACILITIES PROGRAM	6,947,687	-	-	-	-
Construction	CERT OF PARTICIPATION PROJECTS	233	-	-	-	-
Construction	CAPITAL PROJECTS LEVY	4,622,656	5,073,835	5,409,859	5,300,000	5,914,554
Construction Total		137,039,270	26,658,975	18,391,757	32,037,986	7,259,044
Debt	GENERAL	8,230,322	14,060,482	15,502,186	15,193,280	15,984,979
Debt Total		8,230,322	14,060,482	15,502,185	15,193,280	15,984,979
Self Insurance	GENERAL	855,693	879,492	872,654	870,000	870,000
Self Insurance Total		855,693	879,492	872,654	870,000	870,000
Grand Total		257,619,843	159,564,437	156,120,841	173,981,882	151,450,441

Edina Public Schools

Revenues by Source

FUND	SOURCE	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
General	PROPERTY TAX LEVY	22,642,997	29,575,770	29,065,151	31,950,579	32,247,742
General	UNEMPLOY INS LEVY			22,237	36,636	18,331
General	FISCAL DISPARITIES	690,381	850,102	893,254	890,000	890,000
General	COUNTY APPORTIONMENT	267,528	259,938	240,795	240,795	240,795
General	MISC TAX REVENUES	(4,385)	83,137	8,511	28,000	28,000
General	PROPERTY TAX SHIFT REVENUE	-	-	-	-	-
General	TUITION FROM MN SCHOOL DISTRICT	70,317	55,181	45,057	42,000	40,000
General	TUITION FROM PATRONS	12,000	-	12,750	12,750	12,750
General	FEES FROM PATRONS	1,109,683	1,066,253	1,415,845	737,715	757,640
General	ADMISSION AND STUDENT ACTIVITY	574,340	548,887	521,671	516,723	392,768
General	THIRD PARTY-MN DEPT HUMAN SVCS	182,843	144,160	197,837	150,000	150,000
General	INTEREST EARNINGS	34,774	156,482	472,243	640,000	600,000
General	RENT	638,198	523,884	319,206	532,100	423,600
General	NON TAXABLE RENT			211,744	92,600	160,000
General	GIFTS & BEQUESTS	732,644	454,760	713,539	53,600	108,300
General	MISCELLANEOUS	753,445	838,502	1,110,890	553,800	573,153
General	ENDOWMENT FUND	307,114	298,829	328,448	325,948	340,508
General	GENERAL EDUCATION AID	57,518,074	58,784,828	58,890,588	60,189,164	61,228,683
General	LITERACY AID			534,594	534,594	529,575
General	SHARE TIME AID	(1,047)	7,376	2,123	9,486	9,468
General	ABATEMENT AID	45,865	13,057	9,437	8,104	9,005
General	STATE PROPERTY TAX SHIFT	-	-	-	-	-
General	STATE AIDS AND GRANTS	2,538,960	2,236,055	2,863,729	3,228,424	3,363,217
General	SPECIAL EDUCATION AID	10,244,609	10,077,444	10,633,899	11,352,890	11,708,381
General	OTHER STATE REV/OTHER STATE AGENCY	1,219,490	-	-	-	-
General	MISC REV THRU DCFL		175,615	110,808	101,463	106,063
General	TRA SPCL FND-SIT. PENSION REV		377,676	378,480	377,676	378,480
General	FEDERAL AIDS AND GRANTS	1,834,969	1,761,613	1,784,319	2,408,478	1,967,244
General	FEDERAL AID FLOW THRU STATE	36,274	34,454	48,502	49,135	36,000
General	FEDERAL OVERPAYMENT REFUND	-	-	14,230	7,000	1,000
General	INSURANCE RECOVERY	(7,818)	-	-	5,000	5,000
General Total		101,441,255	108,324,003	110,849,888	115,074,659	116,325,703
Food Service	INTEREST EARNINGS	1,273	9,850	23,612	32,000	29,000
Food Service	MISC NON MEAL REVENUE	-	-	(287)	-	-
Food Service	STATE AIDS AND GRANTS	118,243	118,833	117,273	133,000	144,000
Food Service	OTHER STATE REV/OTHER STATE AGENCY	1,363	-	-	50	52
Food Service	TRA AND PERA SPECIAL FUNDING SITUATION	-	-	423	52	52
Food Service	REGULAR LUNCH	170,738	168,996	159,832	160,000	160,000
Food Service	FREE & REDUCED	249,129	242,344	240,416	240,000	240,000
Food Service	COMMODITIES PAYMENT	25,525	33,722	21,587	20,000	20,000
Food Service	COMMODITIES GOODS	122,463	136,664	142,211	145,000	145,000
Food Service	BREAKFAST	55,057	59,532	65,669	65,000	65,000
Food Service	FOOD SALES TO PUPILS	2,175,852	2,042,442	2,287,133	2,112,933	2,109,700
Food Service	SPECIAL FUNCTION SALES	84,242	106,352	40,441	40,000	33,000
Food Service Total		3,003,885	2,918,736	3,098,310	2,948,035	2,945,804
Community Ed	PROPERTY TAX LEVY	1,128,272	1,154,675	1,097,941	1,046,539	1,091,184
Community Ed	FISCAL DISPARITIES	25,408	22,076	23,792	27,000	25,000
Community Ed	MISC TAX REVENUES	-	806	85	-	-
Community Ed	PROPERTY TAX SHIFT REVENUE	-	-	-	-	-
Community Ed	TUITION FROM PATRONS	5,200,961	4,839,359	5,538,977	6,044,653	6,161,925
Community Ed	FEES FROM PATRONS	200,201	182,539	141,713	120,640	145,450
Community Ed	INTEREST EARNINGS	3,391	16,656	17,709	24,000	29,000
Community Ed	GIFTS & BEQUESTS	18,968	19,740	25,949	17,000	21,500
Community Ed	MISCELLANEOUS	12,579	10,173	10,766	1,000	2,600
Community Ed	ABATEMENT AID	8,835	2,964	2,218	2,218	1,938
Community Ed	STATE PROPERTY TAX SHIFT	-	-	-	-	-
Community Ed	STATE AIDS AND GRANTS	241,188	309,088	320,475	332,874	322,291

Edina Public Schools
Revenues by Source

FUND	SOURCE	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
Community Ed	NON-PUBLIC STATE AID	191,274	164,674	215,400	233,434	255,629
Community Ed	OTHER STATE REV/OTHER STATE AGENCY	18,340	-	2,625	-	-
Community Ed	TRA AND PERA SPECIAL FUNDING SITUATION			8,394	8,564	8,394
Community Ed	PERM INTERFD TRANSFER	-	-	-	-	-
Community Ed Total		7,049,417	6,722,749	7,406,046	7,857,922	8,064,911
Construction	PROPERTY TAX LEVY	11,509,597	5,097,985	5,404,218	5,300,000	5,914,554
Construction	INTEREST EARNINGS	692,456	634,353	481,447	150,000	100,000
Construction	GIFTS & BEQUESTS	14,949	11,837	5,641	-	-
Construction	INTEREST EARNINGS -BONDS	45,796	-	-	-	-
	REAL PROPERTY SALES	-	-	4,721,013	-	-
Construction	SALE OF BONDS	124,776,472	16,812,206	-	24,700,000	-
Construction	PERM INTERFD TRANSF		4,102,593	7,779,439	1,887,986	1,244,490
Construction Total		137,039,270	26,658,975	18,391,757	32,037,986	7,259,044
Debt	PROPERTY TAX LEVY	6,545,101	13,673,296	15,093,143	14,789,280	15,564,979
Debt	FISCAL DISPARITIES	229,455	363,187	331,114	300,000	330,000
Debt	MISC TAX REVENUES	-	59	1,189	-	-
Debt	INTEREST EARNINGS	3,414	21,013	76,739	104,000	90,000
Debt	SALE OF BONDS	1,452,353	2,927	-	-	-
Debt Total		8,230,323	14,060,482	15,502,185	15,193,280	15,984,979
Self Insurance	MISCELLANEOUS	855,693	879,492	872,654	870,000	870,000
Self Insurance Total		855,693	879,492	872,654	870,000	870,000
Grand Total		257,619,843	159,564,437	156,120,841	173,981,882	151,450,441

Edina Public Schools
Expenditures by Fund

FUND	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
GENERAL	100,864,279	109,030,689	115,806,041	118,278,608	115,854,271
FOOD SERVICE	2,727,716	2,766,475	3,238,107	3,159,347	3,256,453
COMMUNITY SERVICES	7,248,561	7,263,948	7,149,545	7,669,648	7,702,606
CONSTRUCTION (ALT FACILITY)	25,479,144	80,884,660	59,193,867	25,318,917	18,870,760
DEBT SERVICE	9,458,586	13,527,860	14,695,370	14,678,596	15,050,625
SELF INSURANCE	824,099	830,258	876,069	870,000	870,000
GRAND TOTAL	146,602,385	214,303,890	200,958,999	169,975,116	161,604,714

Edina Public Schools
Expenditures by Organization

FUND	ORGANIZATION	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
General	DISTRICT WIDE	27,230,524	31,222,445	32,085,054	29,934,814	26,397,406
General	SOUTH VIEW MIDDLE SCHOOL	11,260,132	11,274,517	10,514,239	12,051,903	11,067,548
General	VALLEY VIEW MIDDLE SCHOOL	12,080,113	12,769,956	10,467,261	11,080,283	11,783,424
General	EDINA HIGH SCHOOL	17,661,938	19,263,772	26,005,692	25,785,082	27,296,832
General	NON-PUBLIC SCHOOLS	60,638	62,927	104	3,453	3,456
General	CONCORD	5,868,078	6,558,609	6,947,199	7,073,965	7,570,592
General	CORNELIA	6,102,217	6,224,488	6,520,217	7,188,908	6,515,904
General	COUNTRYSIDE	4,695,963	5,046,797	5,121,671	5,465,426	5,794,233
General	HIGHLANDS	4,843,694	5,287,697	5,429,827	5,887,162	6,046,934
General	CREEK VALLEY	5,237,459	5,340,646	5,913,153	6,947,386	6,445,490
General	NORMANDALE	4,048,907	4,118,615	4,576,635	4,629,603	4,532,835
General	ECC-EARLY CHILDHOOD	1,774,614	1,860,220	2,224,989	2,230,623	2,399,615
General	HIGH SCHOOL OPTIONS	-	-	-	-	-
General Total		100,864,279	109,030,689	115,806,041	118,278,608	115,854,271
Food Service	DISTRICT WIDE	2,727,716	2,766,475	3,238,107	3,159,347	3,256,453
Food Service Total		2,727,716	2,766,475	3,238,107	3,159,347	3,256,453
Community Ed	CALVIN CHRISTIAN	20,104	19,713	12,963	34,618	34,618
Community Ed	GOLDEN YEARS MONESSORI	1,228	1,802	-	3,311	3,311
Community Ed	DISTRICT WIDE	7,090,965	7,076,346	4,211,570	4,560,226	4,659,414
Community Ed	OUR LADY OF GRACE	58,801	80,121	95,859	157,315	156,115
Community Ed	COMMUNITY CENTER	-	-	294,002	371,484	266,316
Community Ed	ST PETER'S	-	-	-	-	-
Community Ed	CHESTERTON ACADEMY	12,806	16,116	60,078	32,593	32,593
Community Ed	CONCORD	-	-	396,416	377,084	422,669
Community Ed	CORNELIA	-	-	343,565	346,521	355,032
Community Ed	COUNTRYSIDE	-	-	350,453	366,801	367,998
Community Ed	CREEK VALLEY	-	-	341,412	372,699	359,793
Community Ed	HIGHLANDS	-	-	300,818	346,819	344,113
Community Ed	NORMANDALE	-	-	425,752	385,645	395,208
Community Ed	SOUTH VIEW MIDDLE SCHOOL	-	-	157,203	146,805	136,637
Community Ed	VALLEY VIEW MIDDLE SCHOOL	-	-	125,594	147,705	148,681
Community Ed	HOME SCHOOL	64,657	69,850	33,861	20,022	20,108
Community Ed Total		7,248,561	7,263,947	7,149,545	7,669,648	7,702,606
Construction	DISTRICT WIDE	10,230,006	15,048,640	5,115,104	5,275,953	5,845,567
Construction	COMMUNITY CENTER	-	-	1,336,132	679,000	5,517,409
Construction	TRANSPORTATION FACILITY	-	-	2,223,067	-	-
Construction	SOUTH VIEW MIDDLE SCHOOL	465,072	3,380,667	14,075,036	4,026,583	-
Construction	VALLEY VIEW MIDDLE SCHOOL	366,764	213,161	5,767,498	10,249,649	7,507,784
Construction	EDINA HIGH SCHOOL	7,770,793	47,638,767	13,960,035	-	-
Construction	CONCORD	374,738	2,270,501	2,090,784	-	-
Construction	CORNELIA	155,258	4,626,513	6,499,443	20,000	-
Construction	COUNTRYSIDE	3,318,497	2,041,029	1,823,261	-	-
Construction	HIGHLANDS	1,015,818	(10,470)	1,437,355	3,327,732	-
Construction	CREEK VALLEY	127,301	57,384	2,043,258	1,740,000	-
Construction	NORMANDALE	214,391	3,436,268	1,978,299	-	-
Construction	ECC	1,440,506	2,182,201	844,595	-	-
Construction Total		25,479,144	80,884,660	59,193,867	25,318,916	18,870,760
Debt	DISTRICT WIDE	9,458,586	13,527,860	14,695,370	14,678,596	15,050,625
Debt Total		9,458,586	13,527,860	14,695,370	14,678,596	15,050,625
Self Insurance	DISTRICT WIDE	824,099	830,258	876,069	870,000	870,000
Self Insurance Total		824,099	830,258	876,069	870,000	870,000
Grand Total		146,602,385	214,303,890	200,958,999	169,975,116	161,604,714

Edina Public Schools
Expenditures by Program

FUND	PROGRAM	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
General	BOARD OF EDUCATION	223,588	331,965	122,611	106,462	107,056
General	OFFICE OF SUP'T	286,007	309,610	403,227	432,134	417,432
General	INSTRUCTIONAL ADMINISTRATION	(110,766)	(81,494)	151,742	153,537	125,657
General	SCHOOL ADMINISTRATION	2,882,736	2,982,318	2,487,469	2,558,795	2,416,304
General	GENERAL ADMINISTRATIVE SUPPORT	1,236,004	1,092,045	901,432	1,056,236	925,213
General	OTHER ADMINISTRATIVE SUPPORT	721,235	728,013	404,918	209,838	99,237
General	COMMUNICATIONS	-	-	423,132	232,007	277,962
General	BUSINESS SUPPORT SERVICES	1,136,292	1,277,359	1,371,518	1,382,158	1,431,328
General	SCHOOL ELECTIONS	-	-	151,866	-	100,000
General	KINDERGARTEN	2,190,593	2,271,345	2,560,896	2,553,996	2,636,058
General	GENERAL ELEMENTARY	21,497,528	21,209,414	19,832,645	19,883,803	19,671,387
General	TITLE II IMPROVING TEACH QLTY	111,307	108,071	102,271	97,795	101,290
General	TITLE III, PART A ENGLISH LA	95,452	47,645	42,972	48,955	49,391
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-
General	SECONDARY GENERAL	2,910,538	2,773,533	3,546,463	3,813,084	3,198,552
General	ART	1,289,930	1,302,622	1,361,140	1,438,222	1,460,477
General	BUSINESS EDUCATION	267,296	300,865	178,440	125,646	32,135
General	TITLE I BASIC ESEA PROGRAM	158,453	186,338	142,565	200,657	198,632
General	GIFTED & TALENTED	1,019,920	1,211,518	1,308,740	1,280,982	1,062,316
General	ENGLISH SECOND LANGUAGE	1,242,763	1,315,050	1,151,277	1,241,681	1,302,759
General	ENGLISH (LANGUAGE ARTS)	3,134,860	3,231,574	3,590,105	3,490,740	3,727,599
General	FOREIGN LANGUAGE	2,813,572	2,907,004	2,709,506	2,505,546	2,597,383
General	HEALTH, PHY ED & RECREATION	1,740,137	1,747,012	2,570,729	2,773,434	2,855,997
General	FAMILY LIVING SCIENCE	488,735	505,524	483,544	592,613	512,231
General	INDUSTRIAL EDUCATION	452,841	522,912	635,751	506,214	520,519
General	MATHEMATICS	2,976,436	3,224,685	3,076,323	2,979,944	3,253,104
General	TECHNOLOGY EDUCATION	77,940	91,433	42,889	98,825	26,618
General	MUSIC	2,069,168	2,175,057	3,150,764	3,199,770	3,342,751
General	NATURAL SCIENCE	2,410,485	2,554,776	2,751,871	2,861,902	2,939,174
General	SOCIAL SCIENCES/STUDIES	2,959,711	2,901,788	2,919,878	3,051,654	3,127,225
General	CO-CURRICULAR ACTIVITIES	886,802	1,217,994	1,212,626	1,257,019	947,506
General	BOYS/GIRLS ATHLETICS	553,159	652,475	716,257	552,158	587,964
General	BOYS ATHLETICS	614,365	663,700	688,323	534,962	525,668
General	GIRLS ATHLETICS	551,626	561,090	619,484	536,050	568,031
General	EXTRA-CURRICULAR ACTIVITIES	5,185	5,365	4,501	5,563	6,179
General	SPECIAL NEEDS	127,501	89,182	73,695	73,834	60,834
General	CAREER AND TECHNICAL - GENERAL	275,246	191,498	181,194	172,017	471,312
General	SPECIAL ED GENERAL	976,951	585,884	950,890	989,924	1,016,907
General	SPEECH/LANGUAGE IMPAIRED	1,507,327	1,826,020	2,009,714	1,982,930	2,154,513
General	MILD-MODERATE DEV COG DISABLED	737,683	711,603	769,726	964,553	1,089,474
General	SEVERE-PROFOUND DEV COG DISAB	377,880	408,374	521,331	686,701	593,007
General	PHYSICALLY IMPAIRED	253,345	229,705	257,818	210,788	238,327
General	DEAF-HARD OF HEARING	498,400	430,732	373,679	398,300	479,940
General	VISUALLY IMPAIRED	40,661	79,494	47,722	31,575	42,438
General	LEARNING DISABILITIES	1,317,758	1,518,257	1,432,607	1,397,452	1,516,566
General	EMOTIONAL/BEHAVIORAL DISORDER	958,237	1,172,670	993,357	1,155,487	1,112,137
General	DEAF-BLIND	-	-	-	-	-
General	OTHER HEALTH IMPAIRED	1,412,154	1,111,573	980,715	1,186,086	1,146,174
General	AUTISTIC	2,587,579	2,646,992	2,687,708	3,055,048	3,172,371
General	EARLY CHILDHOOD SPECIAL ED	1,406,409	1,394,075	1,403,498	1,581,983	1,765,717
General	TRAUMATIC BRAIN INJURY	-	1,879	-	-	-
General	TRAUMATIC BRAIN INJURY	370,405	335,841	350,023	288,528	285,916
General	SPECIAL EDUCATION GENERAL	5,048,142	4,882,663	6,063,650	6,141,995	5,685,956
General	EARLY INTERVENING SERVICES	1,108,973	1,096,039	956,586	1,115,586	1,168,004
General	GENERAL INSTRUCTIONAL SUPPORT	2,107,525	2,006,633	2,788,911	4,337,001	3,786,893

Edina Public Schools
Expenditures by Program

FUND	PROGRAM	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
General	CURRICULUM DEVELOPMENT	587,038	538,175	243,051	155,890	108,832
General	LIBRARY MEDIA CENTER	1,513,319	1,377,362	1,257,916	1,357,917	930,244
General	TECH LEVY	-	166,285	410,180	921	31,375
General	STAFF DEVELOPMENT	1,300,877	1,293,861	1,126,580	1,228,076	1,242,148
General	GUIDANCE SERVICES (7-12)	1,684,752	1,733,214	2,288,625	2,388,502	2,277,489
General	GUIDANCE SERV (1-6)	244,112	253,915	-	-	-
General	HEALTH SERVICES	683,204	886,871	790,966	837,532	840,176
General	PSYCHOLOGICAL SERVICES	-	-	46,170	22,011	23,210
General	SOCIAL WORK SRVICES	-	-	189,070	479,281	492,216
General	PUPIL TRANSPORTATION	5,016,592	4,951,635	6,041,165	5,967,973	5,784,755
General	OTHER PUPIL SUPPORT SERVICES	293,938	292,755	670,348	392,695	554,725
General	OPERATIONS & MAINTENANCE	6,970,437	7,256,522	7,680,939	7,948,771	8,017,209
General	CAPITAL FACILITIES	2,315,327	1,239,573	1,327,115	2,471,674	1,424,477
General	LTFM	-	7,673,351	8,767,079	7,085,198	6,857,801
General	RETIREMENT OF BONDS	-	-	-	-	-
General	EMPLOYEE BENEFITS	-	-	-	135,000	-
General	INSURANCE	248,613	319,454	306,141	275,000	332,000
General	TRANSFERS	-	-	-	-	-
General Total		100,864,279	109,030,689	115,806,041	118,278,608	115,854,271
Food Service	FOOD SERVICE	2,727,716	2,766,475	3,238,107	3,159,347	3,256,453
Food Service Total		2,727,716	2,766,475	3,238,107	3,159,347	3,256,453
Community Ed	GENERAL COMM EDUCATION	726,956	653,551	654,390	710,478	556,840
Community Ed	ADULTS WITH DISABILITIES	-	-	5,202	-	-
Community Ed	SCHOOL AGE CARE	3,106,618	3,452,094	3,340,439	3,557,794	3,610,031
Community Ed	EARLY CHILDHOOD & FAMILY ED	665,062	692,023	683,137	721,181	931,599
Community Ed	SCHOOL READINESS	145,552	147,389	173,531	97,681	119,866
Community Ed	PRE-SCHOOL SCREENING	59,979	65,224	34,976	31,824	32,207
Community Ed	YOUTH DEVELOPMENT	1,370,018	1,197,328	1,014,120	1,128,019	1,143,244
Community Ed	OTHER COMMUNITY EDUCATION	1,174,377	1,056,340	1,243,751	1,422,671	1,308,819
Community Ed Total		7,248,561	7,263,948	7,149,545	7,669,648	7,702,606
Construction	LTFM	-	3,803,088	23,639,051	1,872,583	12,016,970
Construction	BUILDING CONSTRUCTION	25,479,144	77,081,571	35,554,816	23,446,333	6,853,790
Construction Total		25,479,144	80,884,660	59,193,867	25,318,916	18,870,760
Debt	RETIREMENT OF LT DEBT	9,458,586	13,527,860	14,695,370	14,678,596	15,050,625
Debt Total		9,458,586	13,527,860	14,695,370	14,678,596	15,050,625
Self Insurance	GENERAL ADMINISTRATIVE SUPPORT	824,099	830,258	876,069	870,000	870,000
Self Insurance Total		824,099	830,258	876,069	870,000	870,000
Grand Total		146,602,385	214,303,890	200,958,999	169,975,116	161,604,714

Edina Public Schools
Expenditures by Finance

FUND	FINANCE	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
General	GENERAL	64,339,438	65,429,282	67,867,033	68,208,833	67,933,805
General	FED EDUCATION JOBS FUND FY12	-	-	22,526	-	-
General	OPERATING CAPITAL	2,626,447	1,822,681	3,013,350	5,723,169	3,025,341
General	AREA LEARNING CENTER	240,492	207,700	198,548	221,987	237,643
General	AREA LRNING CTR STATE APPROVD	382,150	403,580	433,462	359,372	376,656
General	ACHIEVEMENT & INTEGRATION	899,973	982,059	995,227	981,146	1,036,000
General	50% SITE-STAFF DEVELOPMENT	1,099,945	1,270,766	1,096,472	1,215,613	1,229,916
General	BASIC SKILLS	1,213,990	1,289,211	1,367,943	1,457,480	1,524,095
General	INCENTIVE REVENUE	93,688	58,872	73,483	94,539	85,504
General	AMERICAN INDIAN AID	-	-	-	-	21,075
General	LEARNING AND DEVELOPMENT	1,929,702	1,903,053	1,902,855	1,892,266	1,892,265
General	ALTERNATIVE TEACHER PAY SYSTEM	2,346,806	2,362,199	2,430,635	2,314,574	2,318,231
General	SAFE SCHOOLS CRIME LEVY	534,861	541,139	564,334	609,215	611,544
General	PHYSICAL HAZARDS	58,905	14,006	2,835	36,050	37,132
General	OTHER HAZARDOUS MATERIALS	46,968	13,607	44,077	32,960	33,949
General	ENVIRONMENTAL H & S MGMT	145,657	262,026	147,704	171,681	191,409
General	ASBESTOS REMOVAL	-	50,392	-	-	-
General	BLDG HARDWARE & EQUIPMENT	-	-	6,512	311,000	158,248
General	FIRE SAFETY	47,874	53,573	43,957	54,694	56,335
General	INDOOR AIR QUALITY	-	2,000	-	-	-
General	MED ASSIST THIRD PARTY BILLING	12,011	2,026	202,155	117,092	125,000
General	DEFERRED MAINTENANCE PROGRAM	-	-	1,048	391,000	759,218
General	MECHANICAL SYSTEM	-	4,205,680	7,893,257	2,774,586	1,445,867
General	PLUMBING	-	28,118	-	-	-
General	PROF SERVICES	-	97,316	99,388	170,512	150,593
General	ROOFING	-	804,951	325,640	2,694,495	3,001,516
General	SITE PROJECTS	-	2,122,300	180,135	448,220	1,023,534
General	DEFERRED MAINTENACE PROGRAM	-	-	-	-	-
General	GIFTED AND TALENTED	993,960	1,184,667	1,277,912	1,258,795	1,040,048
General	TITLE I BASIC ESEA PROGRAM	158,453	186,338	142,565	200,657	198,632
General	TITLE II IMPROVE TEACHER QULTY	111,307	108,071	102,271	97,795	101,290
General	TITLE III, PART A ENGLISH LA	89,658	45,776	42,972	47,481	47,912
General	PL101-476 GENL SPEC EDUCATION	1,489,744	1,408,642	1,447,306	2,030,315	1,819,974
General	PL101-476 EARLY EDUCATION HAND	49,479	28,142	49,205	32,085	32,000
General	SPECIAL ED DESCRETIONARY GRANT	-	-	-	-	-
General	INFNTS & TDLRS (0-2) PL102-119	23,753	20,670	36,135	36,135	36,000
General	FEDERAL - CIMP	-	-	-	-	-
General	FEDERAL PERKINS GRANT	12,226	13,600	12,367	13,000	-
General	OPEN ENROLLMENT TRANSPORTATION	94,641	97,243	89,270	91,163	95,822
General	TRANS TO MULTI-DISTRICT INTEGRATIO	844,799	644,866	462,308	573,261	463,938
General	NOON KINDERGARTEN	-	-	-	-	-
General	LATE ACTIVITY ROUTE	32,306	32,704	32,546	33,236	34,935
General	TRAFFIC HAZARDS - WALKERS	35,884	40,380	39,762	70,082	59,234
General	REGULAR TO AND FROM SCHOOL	1,874,270	1,817,097	2,558,631	2,463,066	2,526,559
General	REGULAR SUMMER SCHOOL	-	76,608	31,901	32,578	34,242
General	SPECIAL ED TRANSPORT	1,596,195	1,649,380	1,610,699	1,513,592	1,585,238
General	BETWEEN SCHOOLS - PUBLIC	121,651	115,669	77,478	77,207	81,153
General	NONPUBLIC NOREGULAR	8,091	10,411	10,186	10,402	10,933
General	SPECIAL TRANSPORTATION	2,158	84,000	151,963	-	150,000
General	NON AUTHORIZED TRANSPORTATION	406,598	383,277	638,235	543,147	579,433
General	STATE SPECIAL ED GENERAL	15,748,588	16,089,271	16,885,453	17,787,614	18,218,082
General	STATE SPECIAL ED BIRTH-TWO	-	-	-	-	-
General	CAPITAL PROJECTS LEVY	-	-	-	-	-
General	COLLABORATION EARLY INTERVENTION	762,207	800,439	769,106	853,842	932,000
General	CAREER AND TECHNICAL - GENERAL	275,246	191,498	363,865	172,017	471,312
General	CAREER AND TECHNICAL - SPEC ED	114,159	75,404	61,328	60,656	60,656
General	LEARN & SERVE AMERICA	-	-	-	-	-

Edina Public Schools
Expenditures by Finance

FUND	FINANCE	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
General	FEDERAL CHOICE GRANT(WMEP)	-	-	-	-	-
General Total	General Total	100,864,279	109,030,689	115,806,041	118,278,608	115,854,271
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,665,523	1,382,007	1,974,391	1,784,160	1,854,942
Food Service	SCHOOL BREAKFAST PROGRAM	79,337	652,018	38,570	66,000	67,320
Food Service	A LA CARTE FOOD SERVICE	982,856	732,450	1,225,147	1,309,187	1,334,191
Food Service Total	Food Service Total	2,727,716	2,766,475	3,238,107	3,159,347	3,256,453
Community Ed	GENERAL	597,074	581,031	0	14,610	3,662
Community Ed	COMMUNITY EDUCATION	5,083,042	5,026,993	4,612,705	4,935,799	4,708,241
Community Ed	EARLY CHILDHOOD & FAMILY ED	658,627	683,313	683,137	721,181	931,599
Community Ed	ADULT W/DISABILITIES	-	-	5,202	-	-
Community Ed	ECFE HOME VISIT	6,435	8,710	-	-	-
Community Ed	AFTER SCHOOL ENRICHMENT	-	-	351,894	428,784	429,454
Community Ed	LEARNING READINESS	145,552	147,389	173,531	97,681	119,866
Community Ed	NONPUBLIC HEALTH SERVICES	56,804	60,747	20,975	99,281	99,367
Community Ed	NONPUBLIC TEXTBOOKS	86,171	77,300	88,874	84,375	84,375
Community Ed	NONPUBLIC GUIDANCE & COUNSELING	7,122	40,622	80,752	49,777	49,777
Community Ed	EARLY CHILDHOOD SCREENING	59,914	65,224	34,976	31,824	32,207
Community Ed	YOUTH DEVELOPMENT/SERVICES	-	-	658,951	684,625	710,129
Community Ed	CHILDREN W DISABILITIES IN S A C	433,177	477,279	437,470	521,710	533,929
Community Ed	COLLABORATION EARLY INTERVENTION	114,644	95,341	1,078	-	-
Community Ed Total	Community Ed Total	7,248,561	7,263,948	7,149,545	7,669,648	7,702,606
Construction	GENERAL	14,485,560	72,435,952	30,096,245	13,895,463	1,008,223
Construction	MECHANICAL SYSTEM	-	3,803,087	23,636,308	6,147,500	12,016,970
Construction	ALTERNATIVE FACILITIES PROGRAM	6,548,946	-	-	-	-
Construction	CERT OF PARTICIPATION PROJECTS	17,001	-	-	-	-
Construction	CAPITAL PROJECTS LEVY	4,427,637	4,645,619	5,461,315	5,275,953	5,845,567
Construction Total	Alt Facility Total	25,479,144	80,884,659	59,193,867	25,318,916	18,870,760
Debt	GENERAL	9,458,586	13,527,860	14,695,370	14,678,596	15,050,625
Debt Total	Debt Total	9,458,586	13,527,860	14,695,370	14,678,596	15,050,625
Self Insurance	GENERAL	824,099	830,258	876,069	870,000	870,000
Self Insurance Total	Self Insurance Total	824,099	830,258	876,069	870,000	870,000
Grand Total	Grand Total	146,602,385	214,303,890	200,958,999	169,975,115	161,604,713

Edina Public Schools
Expenditures by Object

FUND	OBJECT	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
General	ADMINISTRATION/SUPERVISION	3,555,268	3,859,032	4,382,661	4,177,506	4,165,075
General	LICENSED CLASSROOM TEACHER	36,795,824	37,599,794	38,607,200	40,106,415	40,594,868
General	NONLICENSED CLASSROOM TEACHER	55,502	-	488,758	633,531	512,898
General	LICENSED INSTRUCTIONAL SUPPORT	1,859,869	2,048,025	2,356,967	2,913,752	2,628,347
General	NONLICENSED INSTRUCT SUPPORT	22,746	7,627	3,784	-	-
General	SUBSTITUTE TEACHERS	1,180,763	1,240,458	1,108,300	1,065,747	1,018,826
General	SUBSTITUTE NONLICENSED CLASSROOM	80,078	94,957	96,347	136,222	136,222
General	PHYSICAL THERAPIST	68,948	72,921	80,868	85,956	89,756
General	OCCUPATIONAL THERAPIST	299,277	308,396	343,745	356,066	376,911
General	SPEECH/LANGUAGE PATHOLOGIST	1,092,901	1,268,792	1,403,654	1,448,378	1,495,419
General	SCHOOL NURSE	499,420	507,141	678,196	677,449	671,626
General	SOCIAL WORKERS	657,238	727,557	757,075	831,205	868,090
General	PSYCHOLOGISTS	720,370	638,802	765,578	833,666	773,655
General	MENTAL HEALTH PRACTITIONER	-	-	48,135	59,721	62,892
General	CERTIFIED PARAPROFESSIONAL	3,322,614	3,646,566	3,165,335	3,397,386	3,607,065
General	COUNSELORS	1,176,972	1,188,017	1,452,885	1,483,098	1,526,088
General	NON INSTRUCTIONAL SUPPORT	7,721,190	8,215,941	9,054,836	8,730,994	8,985,613
General	ADAPTIVE PHY ED & DAPE	313,970	342,604	396,508	425,288	380,709
General	CULTURAL LIAISON	-	127,436	125,146	164,217	148,631
General	OTHER SALARY PAYMENTS CERTIFIED	3,216,937	3,600,899	3,378,509	2,980,802	2,995,278
General	OTHER SALARY PAYMENTS NON CERTIFIED	92,962	39,148	31,528	106,707	43,156
General	SEVERANCE	1,017,162	917,276	816,205	838,803	945,234
General	SALARY BETWEEN FUNDS	(3,990)	(4,050)	(272,476)	(156,300)	(156,300)
General	SALARY ADJ CAFETERIA PLAN	-	-	15,359	35,000	34,000
General	FICA/MEDICARE	4,703,403	4,795,713	5,048,897	5,256,064	5,391,974
General	PERA	932,498	1,018,612	1,092,840	1,017,058	1,068,148
General	TRA	4,860,156	3,758,622	3,946,135	4,186,792	4,357,432
General	HEALTH INSURANCE	8,788,168	9,402,918	9,786,653	9,766,774	9,925,475
General	LIFE INSURANCE	83,963	107,136	84,056	79,895	79,628
General	DENTAL INSURANCE	239,678	385,777	382,730	391,990	403,250
General	LONG TERM DISABILITY INSURANCE	138,927	127,471	115,832	130,337	132,827
General	TSA/DEFERRED COMPENSATION	774,778	824,216	900,029	928,087	932,584
General	TAX ADV HEALTH ARRANGEMENTS	438,833	349,628	134,888	131,520	131,617
General	WORKERS COMPENSATION	461,025	480,717	441,471	521,154	387,788
General	UNEMPLOYMENT COMPENSATION	46,636	18,331	69,626	50,000	50,000
General	POST EMPLOYMENT BENEFITS	810,066	766,039	769,106	853,842	932,000
General	INTERDEPARTMENT CHARGEBACKS	-	-	(69,355)	(38,300)	(35,228)
General	OTHER BENEFITS	34,528	17,477	29,303	30,380	7,550
General	OFFICIALS	-	-	72,276	50,936	59,370
General	FED CONTRACTS < \$25000	41,583	49,821	14,034	31,347	11,563
General	FED CONTRACTS > \$25000	-	-	-	-	-
General	CONSULTING FEES/FEES FOR SVCS	2,137,000	2,312,557	1,984,867	1,145,227	1,349,378
General	SPECIAL EDUCATION LEGAL FEES	8,483	16,362	14,055	10,000	10,000
General	NON-SPED LITIGATION COST	-	-	109,105	98,000	98,000
General	FED TUITION PMT < \$25,000	25,000	-	-	-	-
General	FED TUITION EXCESS OF \$25K	875,000	-	-	-	-
General	COMMUNICATION SERVICES	122,226	122,914	112,727	98,500	120,230
General	POSTAGE	38,515	40,360	51,697	44,005	40,205
General	UTILITY SERVICES	1,852,126	1,901,704	1,629,255	1,704,545	1,740,444
General	INSURANCE	296,901	350,545	348,307	315,700	367,400
General	REPAIRS & MAINTENANCE	315,189	321,107	369,348	352,128	324,185
General	FOREIGN LANG INTERPR <\$25,000	9,084	19,278	34,070	11,000	12,000
General	CONTRACTED TRANSPORTATION	1,731,372	1,611,021	1,586,611	1,562,949	1,618,580
General	INTERDISTRICT TRANSPORTATION	(64,861)	(68,046)	(63,058)	(58,600)	(59,000)
General	TRAVEL, CONVENTIONS & CONFERENCE	289,074	293,922	324,908	304,905	275,279
General	OUT OF STATE TRAVEL PD FEDERAL	4,437	7,484	6,462	7,300	9,600
General	ENTRY FEES & STUDENT TRAVEL	55	2,633	112,093	53,214	45,402
General	OPERATING LEASES OR RENT	154,312	142,115	618,578	510,994	529,784
General	QUALIFIED MENTAL HEALTH PROFFESIONAL	-	2,530	10,041	10,000	10,000

**Edina Public Schools
Expenditures by Object**

FUND	OBJECT	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
General	PAYMENTS TO OTHER SCHOOL DISTRICTS	921,225	366,804	554,023	540,114	558,255
General	REIMB TO MN DISTRICT	-	15,492	213,406	170,565	170,565
General	SPEC ED CONTRACTED SVC/PUPILS	30,477	122,193	33,630	144,700	144,700
General	EDUC PURPOSES-NONSCHOOL DIST	99,006	436,543	285,518	258,450	318,450
General	SPEC ED SALARY OTHER DISTRICT	228,608	166,255	119,413	119,500	119,500
General	SPEC ED BENEFIT OTHER DISTRICT	64,902	60,807	39,775	39,813	39,813
General	INTERDEPARTMENT CHARGEBACKS	(80,000)	(80,000)	(128,834)	(114,000)	(120,000)
General	SUPPLIES & MATERIALS NON INSTRUCTION	923,428	963,605	1,193,497	1,129,135	1,026,239
General	SUPPLIES & MATERIALS SOFTWARE	10,410	26,026	1,000	-	12,500
General	INST SOFTWARE LISENCE AGREEMENTS	-	-	5,036	2,000	10,000
General	SUPPLIES & MATERIALS NON INDIVIDUAL	1,414,382	1,462,144	1,552,890	1,600,100	944,058
General	SUPPLIES & MATERIALS INDIVIDUAL	158,775	133,660	158,303	116,642	111,317
General	FUELS	214,785	202,885	887,623	891,728	834,500
General	INSTRUCTIONAL TECHNOLOGY SUPPLIES	-	-	4,695	7,500	7,500
General	INSTRUCTIONAL TECHNOLOGY DEVICES	-	-	3,689	30,000	30,000
General	TEXTBOOKS & WORKBOOKS	441,893	497,864	585,249	480,419	457,200
General	STANDARDIZED TESTS	83,930	136,899	69,727	30,000	31,930
General	MEDIA RESOURCES	3,889	6,050	1,369	12,778	11,778
General	FOOD	17,291	34,923	24,073	18,575	14,875
General	NON INSTRUCTIONAL TECH SOFTWARE	-	-	-	-	8,523
General	BUILDING CONTRUCTION	784,609	3,429,626	438,772	4,712,929	5,257,485
General	EQUIPMENT PURCHASED	663,454	427,438	969,126	3,534,210	988,482
General	SPEC ED INSTRUCTIONAL EQUIPMNT	80,037	595	4,970	24,500	24,500
General	CAPITAL LEASES	-	-	-	125,000	125,000
General	PUPIL TRANSPORTATION VEHICLES	445,528	48,369	588,293	711,634	400,000
General	VEHICLES LEASED/PURCHASED	-	30,515	-	80,540	55,000
General	TECHNOLOGY EQUIPMENT	27,246	(2,609)	16,659	13,000	-
General	SPEC ED TECHNOLOGY EQUIPMNT	31,442	7,740	902	19,500	19,500
General	LEASE PRINCIPAL	215,385	224,550	228,860	238,316	238,316
General	LEASE INTEREST	115,504	108,727	101,413	93,961	90,811
General	DUES MEMBERSHIPS LICENSES	64,690	82,118	74,780	57,810	57,610
General	FEDERAL & NONPUBLIC INDIRECT COST	(7,500)	(8,933)	(12,160)	(12,826)	(12,826)
General	TAXES, SPECIAL ASSESSMENTS	13,912	18,348	69,474	25,000	25,000
General	SCHOLARSHIPS	2,793	5,485	122,785	22,000	-
General	TRA & PERA PENSION EXP	-	377,676	378,480	377,676	377,676
General	PERMANENT TRANSFER OTHER FUNDS	-	4,102,593	7,866,784	1,887,986	1,244,490
General Total		100,864,279	109,030,689	115,806,041	118,278,608	115,854,271
Food Service	NON INSTRUCTIONAL SUPPORT	97,172	107,063	133,579	112,974	182,433
Food Service	OTHER SALARY PAYMENTS CERTIFIED	-	-	-	-	-
Food Service	STAFF DEVELOPMENT	3,990	4,050	272,476	156,300	156,300
Food Service	FICA/MEDICARE	7,165	7,845	9,305	8,643	12,885
Food Service	PERA	3,960	4,215	7,028	8,110	8,110
Food Service	TRA	4,517	3,680	2,987	363	363
Food Service	HEALTH INSURANCE	650	92	22,147	22,521	22,521
Food Service	LIFE INSURANCE	-	-	56	54	54
Food Service	DENTAL INSURANCE	-	-	429	445	445
Food Service	LONG TERM DISABILITY INSURANCE	-	-	190	241	241
Food Service	TSA/MINN DEFER COMP PLAN	1	28	329	343	343
Food Service	WORKERS COMPENSATION	447	375	322	314	728
Food Service	INTERDEPARTMENT CHARGEBACKS	-	-	69,355	38,300	38,300
Food Service	CONSULTING FEES/FEES FOR SVCS	2,319,049	2,330,107	2,255,586	2,416,187	2,464,511
Food Service	REPAIRS & MAINTENANCE	38,001	47,445	93,964	60,000	60,000
Food Service	INTERDEPARTMENT CHARGEBACKS	80,000	80,000	131,965	120,000	120,000
Food Service	SUPPLIES & MATERIALS NON INSTRUCTION	16,559	26,653	28,200	14,500	14,500
Food Service	COMMODITIES	122,463	136,664	142,211	150,000	124,666
Food Service	EQUIPMENT PURCHASED	33,742	18,206	65,516	50,000	50,000
Food Service	TRA & PERA PENSION EXP	-	52	423	52	52
Food Service Total		2,727,716	2,766,475	3,238,107	3,159,347	3,256,453
Community Ed	ADMINISTRATION/SUPERVISION	1,627,403	1,776,763	1,734,348	1,654,950	1,701,545

**Edina Public Schools
Expenditures by Object**

FUND	OBJECT	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
Community Ed	ECFE/SCHL READINESS COORDINATOR	199,594	179,470	222,331	207,517	226,120
Community Ed	LICENSED CLASSROOM TEACHER	-	-	10,784	1,037,884	660,000
Community Ed	NONLICENSED CLASSROOM TEACHER	3,815	250	(30)	-	400,000
Community Ed	LICENSED INSTRUCTIONAL SUPPORT	22,032	16,339	595,766	89,410	87,652
Community Ed	SUBSTITUTE NONLICENSED CLASSROOM	-	-	12,600	4,585	14,131
Community Ed	NON INSTRUCTIONAL SUPPORT	1,754,319	1,871,242	1,604,714	1,417,772	1,478,464
Community Ed	OTHER SALARY PAYMENTS NON CERTIFIED	726,782	718,711	232,280	342,066	255,792
Community Ed	SALARY BETWEEN FUNDS	-	-	-	-	-
Community Ed	FICA/MEDICARE	308,994	323,436	320,774	349,397	367,958
Community Ed	PERA	255,265	271,612	269,958	245,206	264,485
Community Ed	TRA	70,463	51,356	50,360	95,618	103,113
Community Ed	HEALTH INSURANCE	373,074	408,100	360,888	352,534	350,118
Community Ed	LIFE INSURANCE	1,996	3,834	5,368	4,197	3,597
Community Ed	DENTAL INSURANCE	23,390	23,114	21,667	20,389	20,564
Community Ed	LONG TERM DISABILITY INSURANCE	7,783	6,800	5,781	6,424	6,553
Community Ed	TSA/DEFERRED COMPENSATION	10,683	25,428	29,623	35,149	34,385
Community Ed	TAX ADV HEALTH ARRANGEMENTS	2,324	1,812	-	35	-
Community Ed	WORKERS COMPENSATION	20,871	24,450	17,704	15,628	17,212
Community Ed	OTHER BENEFITS	400	-	-	1,600	400
Community Ed	FEDERAL SUB AWARDS/CONT<25,000	-	8,863	-	-	-
Community Ed	CONSULTING FEES/FEES FOR SVCS	1,107,237	964,891	1,046,512	1,059,021	1,024,627
Community Ed	COMMUNICATION SERVICES	15,517	11,002	10,438	13,880	14,840
Community Ed	POSTAGE	11,373	12,634	10,976	21,460	19,860
Community Ed	CONTRACTED TRANSPORTATION	-	-	3,072	50	50
Community Ed	INTERDISTRICT TRANSPORTATION	64,861	68,046	63,058	58,600	59,000
Community Ed	TRAVEL, CONVENTIONS & CONFERENCE	22,024	14,285	13,358	47,650	37,775
Community Ed	ENTRY FEES & STUDENT TRAVEL	-	-	49,487	59,200	60,600
Community Ed	INTERDEPARTMENT CHARGEBACKS	79,184	59,401	19,770	124,471	94,900
Community Ed	EDUC PURPOSES-NONSCHOOL DIST	-	-	11,147	12,500	-
Community Ed	SUPPLIES & MATERIALS NON INSTRUCTION	393,515	267,132	162,911	140,766	138,300
Community Ed	SUPPLIES & MATERIALS NON INDIVIDUAL	5,202	5,202	15,540	4,200	2,900
Community Ed	SUPPLIES & MATERIALS SOFTWARE	-	3,016	1,060	-	-
Community Ed	TEXTBOOKS & WORKBOOKS	86,171	77,300	88,874	84,375	84,375
Community Ed	FOOD	-	-	122,398	101,400	120,500
Community Ed	EQUIPMENT PURCHASED	46,714	51,962	14,320	32,750	30,500
Community Ed	DUES MEMBERSHIPS LICENSES	72	-	832	1,575	900
Community Ed	TRA & PERA PENSION EXP	-	8,564	8,394	8,564	8,564
Community Ed	FEDERAL & NONPUBLIC INDIRECT COST	7,500	8,933	12,160	12,826	12,826
Community Ed	PERMANENT TRANSFER OTHER FUNDS	-	-	-	6,000	-
Community Ed Total		7,248,561	7,263,948	7,149,545	7,669,648	7,702,606
Construction	ADMINISTRATION/SUPERVISION	109,319	77,186	-	351,172	461,009
Construction	LICENSED CLASSROOM TEACHER	-	-	-	-	-
Construction	N-LIC CLASSROOM PERS	-	1,116	-	-	-
Construction	LICENSED INSTRUCTIONAL SUPPORT	-	-	-	-	91,296
Construction	NON LICENSED INSTRUCTIONAL SUPPORT	455,989	428,378	-	856,781	817,656
Construction	SUBSTITUTE TEACHERS	525	2,542	-	-	-
Construction	NON INSTRUCTIONAL SUPPORT	17,571	4,451	872,827	673,238	638,968
Construction	OTHER SALARY PAYMENTS- LICENSED	206,692	230,216	35,386	52,174	142,785
Construction	OTHER SALARY PAYMENTS- NON-LICENSED	722,077	806,358	578,752	-	253,924
Construction	SEVERANCE	-	51,025	1,121	-	-
Construction	FICA/MEDICARE	108,630	109,394	104,396	144,208	172,641
Construction	PERA	93,309	93,316	95,752	122,917	143,205
Construction	TRA	15,436	16,358	14,418	2,569	27,993
Construction	HEALTH INSURANCE	219,923	226,008	223,915	263,643	330,367
Construction	LIFE INSURANCE	910	1,520	1,140	1,444	2,241
Construction	DENTAL INSURANCE	30,634	1,816	1,548	3,409	5,935
Construction	LONG TERM DISABILITY INSURANCE	3,622	3,164	2,630	3,521	4,774
Construction	TSA/DEFERRED COMPENSATION	6,585	7,467	8,302	14,396	22,764
Construction	TAX ADV HEALTH ARRANGEMENTS	2,654	2,088	1,040	2,500	1,040

Edina Public Schools
Expenditures by Object

FUND	OBJECT	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 REVISED BUDGET	FY20 SPRING ADOPTED
Construction	WORKERS COMPENSATION	6,577	5,803	7,177	6,689	9,051
Construction	CONSULTING FEES/FEES FOR SVCS	5,919,241	7,690,061	3,099,385	1,049,732	100,000
Construction	REPAIR/MAINT/ COMPUTERS/T	-	-	-	-	-
Construction	PROPERTY INSURANCE	-	39,745	37,126	-	-
Construction	TRAVEL, CONVENTIONS & CONFERENCE	14,747	20,827	-	17,800	17,800
Construction	SUPPLIES & MATERIALS NON INSTRUCTION	2,033	1,395	-	-	-
Construction	NON-INSTR SOFTWARE/LICENSI	-	4,529	-	1,079,026	729,363
Construction	SOFTWARE INSTRUCTIONAL	-	-	-	306,346	351,946
Construction	SUPPLIES & MATERIALS NON INDIVIDUAL	216,459	313,841	-	-	-
Construction	INSTR TECH SUPPLIES	-	-	-	-	-
Construction	STANDARDIZED TESTS	-	-	-	99,000	78,000
Construction	FOOD	-	-	-	2,000	2,000
Construction	TRANS-CONSTRUCTION SITE ACQUISITION	4,097,989	15,436	-	-	-
Construction	BUILDING CONSTRUCTION	10,338,861	68,087,969	48,752,900	19,033,231	12,965,193
Construction	EQUIPMENT PURCHASED	657,463	1,148,294	3,653,032	-	-
Construction	CAPITAL LEASE	-	-	-	-	-
Construction	TECHNOLOGY EQUIPMENT	1,263,288	1,487,067	814,644	498,120	150,308
Construction	CAPITAL INSTR TECH HARDWR	-	-	888,377	735,000	1,350,501
Construction	PRINCIPAL ON CAPITAL LEASES	381,610	-	-	-	-
Construction	INTEREST ON CAPITAL LEASES	16,230	-	-	-	-
Construction	CAPITAL LEASES CONTRA ACCOUNT	-	-	-	-	-
Construction	COUNTRYSIDE	570,770	7,288	-	-	-
Construction Total		25,479,144	80,884,660	59,193,867	25,318,916	18,870,760
Debt	BOND PRINCIPAL	4,245,000	6,130,000	7,180,000	7,405,000	8,140,000
Debt	BOND INTEREST	5,206,086	7,385,085	7,508,595	7,258,596	6,895,625
Debt	OTHER DEBT EXPENSE	7,500	12,775	6,775	15,000	15,000
Debt Total		9,458,586	13,527,860	14,695,370	14,678,596	15,050,625
Self Insurance	CONSULTING FEES/FEES FOR SVCS	824,099	830,258	876,069	870,000	870,000
Self Insurance Total		824,099	830,258	876,069	870,000	870,000
Grand Total		146,602,385	214,303,890	200,958,999	169,975,116	161,604,714