



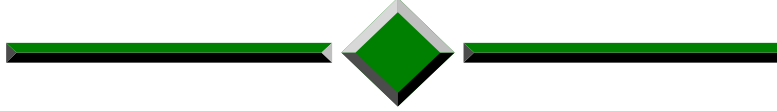
**Edina** Public  
**Schools**

**DEFINING EXCELLENCE**

**2020-2021  
ADOPTED BUDGET**

**Board Approved June 22, 2020**

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DEFINING EXCELLENCE

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**June 22, 2020**

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

We respectfully submit the 2020-21 Adopted 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 Adopted Budget represents a projection of revenue and expenditures for the 2020-21 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 2020-21 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 2020-21 in the General Education formula. Previous funding formula increases have been below the annual rate of inflation for 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. Over the last four years, the District has averaged a .1% percent decrease in students. However, enrollment for the 2020-21 school year is projected to be 8,472 which represents an increase of 1.06% over the prior year.

### **ENROLLMENT PROJECTIONS**

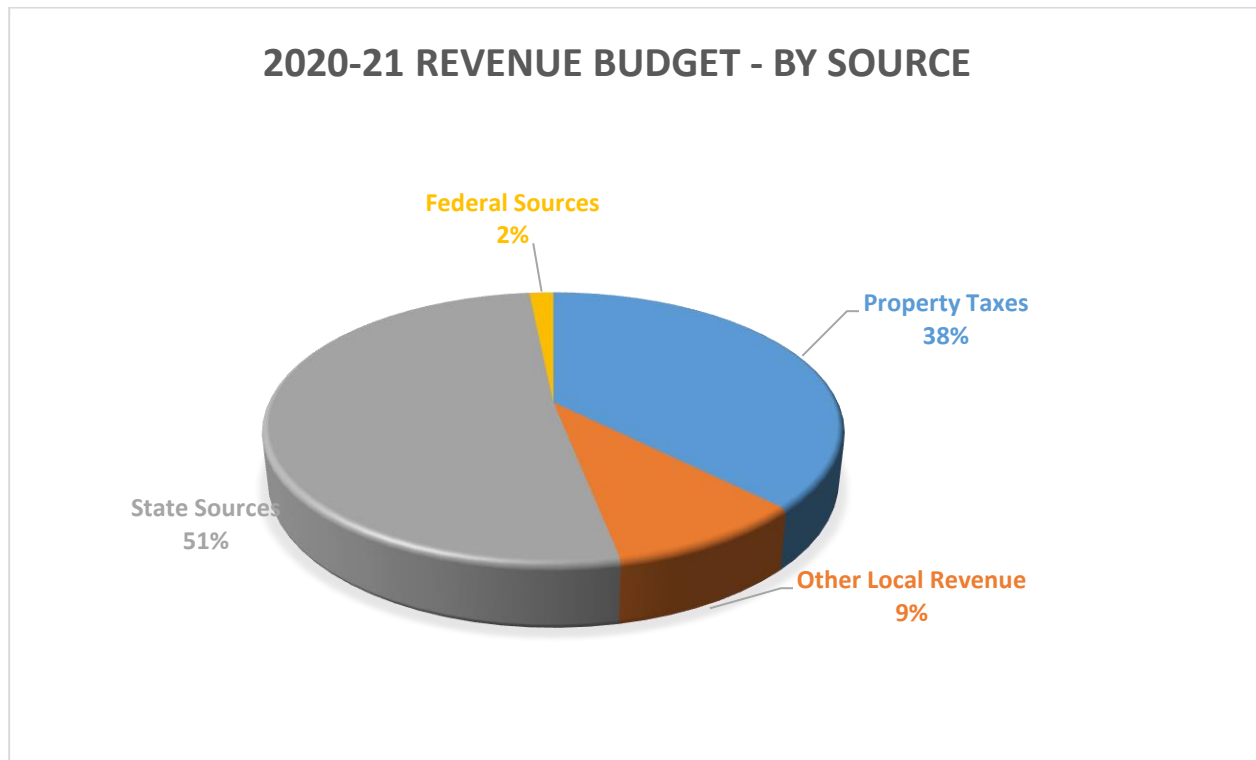
	15-16	15-16	16-17	16-17	17-18	17-18	18-19	18-19	19-20	19-20	20-21	20-21
	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN
PRE-K	58	58	55	55	57	57	54	54	54	54	54	54
K-HANDICAPPED	9	9	6	6	10	10	61	61	0	0	62	62
KINDERGARTEN	505	505	558	558	529	529	506	506	560	560	524	524
GRADES 1 TO 3	1837	1837	1844	1844	1836	1836	1813	1813	1834	1834	1836	1836
GRADES 4 TO 6	1975	1975	1940	1940	1965	1965	1949	1949	1946	1946	1961	1961
GRADES 7 TO 12	4046	4855	4076	4891	4065	4878	4029	4835	3989	4787	4035	4842
TOTAL	8430	9239	8479	9294	8462	9275	8412	9218	8383	9181	8472	9279

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

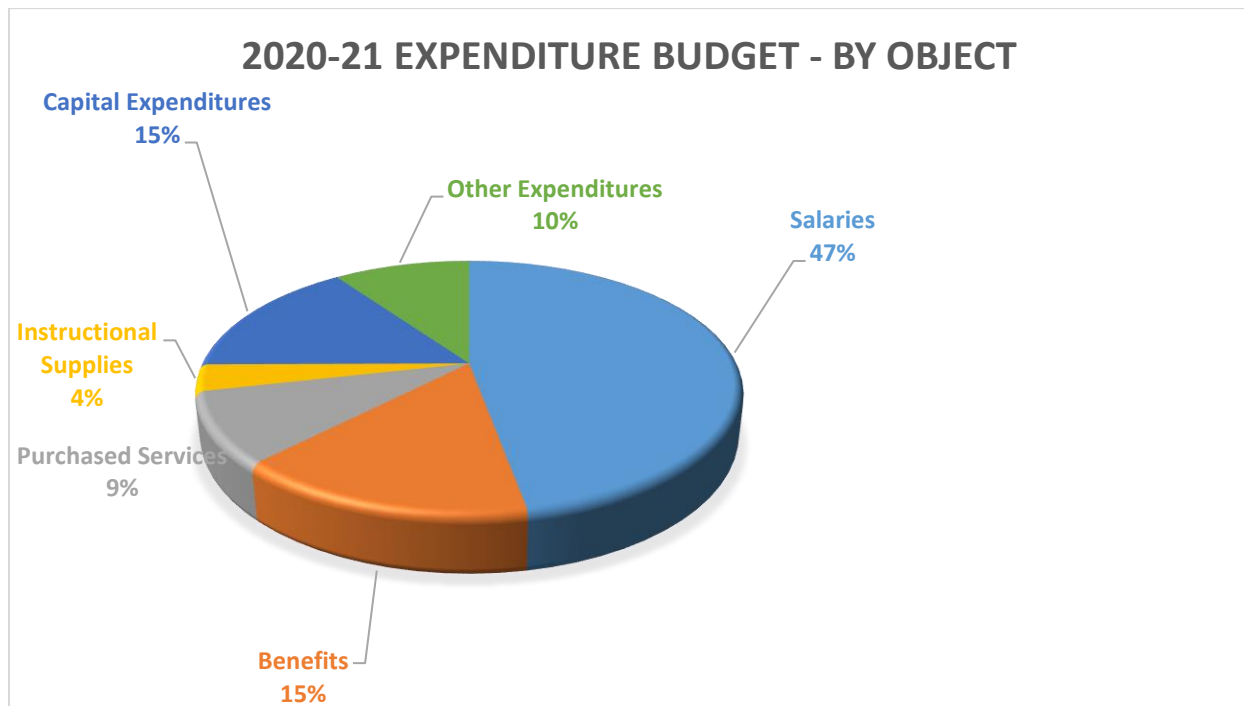
## **FINANCIAL INFORMATION**

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 an increase in student average daily membership (ADM) of 89 students for 2020-21. A 2% general funding formula increase was approved by the 2019 legislature for 2020-21. 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 \$123,752,659, which is an increase of \$5,485,487 over the FY20 Revised budget. The 4.64% 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, operating referendum increase, state funding for special education, and long term facilities maintenance. Decreases in revenue include interest income and miscellaneous revenues.

Estimated expenditures total \$123,240,833, an increase of \$2,674,923 over the final 2019-20 budget. The 2.2% estimated expenditure increase includes the School Board budget plan approved in March 2020. Increases in expenditures include long-term facility maintenance and operating capital. Decreases in expenditures include budget plan reductions. The growth in remaining expenditures is consistent with regional inflationary trends.

The estimated unassigned fund balance is \$6,784,699; 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 \$246,964. The estimated committed fund balance of 1% to be used for cash flow is \$1,080,266. The estimated assigned fund balance for severance, alternative compensation, subsequent year budget, carryover, and the area-learning center is \$3,055,737.

The District's unassigned fund balance trend offers the single best measure of the District's overall financial health. The estimated overall unassigned fund balance on June 30, 2021 represents 6.10% of annual expenditures or just under a month of normal operating expenditures. The unassigned fund balance excluding long-term facilities maintenance and capital expenditures is estimated at 6.19%. 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, 2021 estimated combined fund balance is \$2,157,265, an increase of \$301,464 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, 2021 fund balance is \$858,423 an increase of \$17,817 from the previous year. Estimated revenues increase by \$154,800 and estimated expenditures decrease by \$122,846 from the final 2019-20 budget. The decrease in revenues is primarily due to a slight decrease in breakfast participation. There are increases in expenditures primarily due to food costs and lunch room supervision, however, there overall decrease in expenditures is due to one-time allocation of expense in the previous year for capital purchases to replace equipment. The district continues to maintain compliance with the Healthy, Hungry Free Kids Act (HHFKA).

### **Community Service Fund**

The estimated June 30, 2021 fund balance is \$1,298,842, an increase of \$283,647 from the previous year. Estimated revenues increased by \$941,281 and estimated expenditures increase by \$740,622 from the final 2019-20 budget. 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, 2021 fund balance is expected to be \$3,620,919, an increase of \$134,445 from the previous year. Estimated revenues and other financing sources decrease by \$23,171,534 (due to bond refunding in FY19-20) and estimated expenditures decrease by \$22,416,477 (again due to bond refunding in FY19-20) from the previous year.

A current refunding of the 2011 B series bond issue in November 2019 resulted in saving of approximately \$1.5 Million over the next 4 fiscal years, beginning in FY 20-21.

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 2011 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 proceeds from this bond have now been completely spent.

The estimated June 30, 2021 fund balance is expected to be \$593,272 a decrease of \$14,514,817 from the final 2019-20 budget. The decrease in fund balance is due mainly to the planned spend down of Long Term Facility Maintenance projects beginning in the summer of 2019 and continuing through the summer and fall of 2020.

### **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 \$489,605 no increase or decrease from the previous year. Estimated revenues and expenditures remained consistent with the previous year. The fund balance is part of the long term plan to maintain a reserve that sustains the self-insured dental program on a long term basis.



## **CONCLUSION**

The 2020-21 Final 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,

John Toop  
Director of Business Services

Ra Chhoth  
Controller

# **INDEPENDENT SCHOOL DISTRICT NO. 273**



## **BOARD OF EDUCATION**

Erica Allenburg

Matthew Fox

Leny Wallen-Friedman

Ellen Jones

Owen Michaelson

Janie Shaw

Julie Greene

## **CENTRAL ADMINISTRATION**

Dr. John Schultz, Superintendent

John Toop, Director of Business Services

Ra Chhoth, Controller

# INDEPENDENT SCHOOL DISTRICT NO. 273



## Edina Public Schools Strategic Roadmap

In August 2018, Edina Public Schools began the process of developing a five-year strategic plan. Through focus groups and surveys, the district gathered input from parents, students, teachers, staff and district community members. Combined with comparison studies and research on national trends, the School Board, together with district administrators, developed a draft plan. The draft was reviewed by stakeholder groups and revised to incorporate important feedback. Staff leaders worked with the School Board to develop an action roadmap for achieving five priority strategies:

- ✓ Advance Academic Excellence, Growth and Readiness
- ✓ Ensure an Equitable and Inclusive School Culture
- ✓ Foster Positive Learning Environments and Whole Student Support
- ✓ Develop Leadership Throughout the District
- ✓ Engage Parents, Schools and Community

These strategies and implementation plans, together with Mission, Vision, Core Values and Beliefs, were approved by the School Board on June 8, 2020. This strategic plan provides the Edina Public Schools community with a strategic roadmap through 2025.

### **Mission Statement 2020-25**

Edina Public Schools is a dynamic learning community delivering educational excellence and preparing all students to realize their full potential.

Through academics, activities and opportunities, we encourage creativity, foster curiosity, and develop critical thinking skills. We support every student's educational journey by creating a caring and inclusive school culture that supports the whole student.

The following two pages offer a summary of the 2020-2025 Strategic Plan.

## Edina Public Schools Strategic Plan

2020-25

### MISSION

Edina Public Schools is a dynamic learning community delivering educational excellence and preparing all students to realize their full potential.

Through academics, activities and opportunities, we encourage creativity, foster curiosity, and develop critical thinking skills. We support every student's educational journey by creating a caring and inclusive school culture that supports the whole student.

### VISION

For each and every student to discover their possibilities and thrive.

We are guided by our **CORE VALUES**

Integrity, Compassion, Courage, Commitment,  
Appreciation and Responsibility





We are committed to these **CORE BELIEFS**:

## Academic Excellence

We believe each student deserves access to academic excellence which includes challenging and rich curricula, high expectations, and inspiring instruction that meets their individual needs.

## Equity

We believe it is critical to eliminate barriers to success and provide the supports, opportunities and environments so all students can reach their full potential.

## Family, School and Community Collaboration

We believe students learn best when students, families, educators and the community partner to provide dynamic support and share responsibility for learning.

## Healthy Learning Environment

We believe students thrive in a balanced, healthy environment that promotes the free exchange of ideas and supports students' physical, social-emotional and intellectual needs.

## Inclusion

We believe in the inherent dignity of all people, we celebrate individuality, and we value and appreciate diversity.

## Life Skills

We believe that inspiring students to grow as critically-thinking collaborative learners will prepare them to be productive, accountable, self-motivated and responsible citizens.

## Operational Excellence

We believe in high performance of governance, administration and partnerships, and effective and efficient use of time, human, financial and physical resources in support of the mission.

## Professional Excellence

We believe our educators and staff are essential to student success. We value and support them in advancing strategic and innovative initiatives grounded in best practices.



# Priority Strategies

## Strategy A

Advance Academic Excellence,  
Growth and Readiness

## Strategy B

Ensure an Equitable and  
Inclusive School Culture

## Strategy C

Foster Positive Learning Environments  
and Whole Student Support

## Strategy D

Develop Leadership  
Throughout the District

## Strategy E

Engage Parents, Schools  
and Community

## 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 NO. 273**  
**SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES**  
**2020-2021 BUDGET**

	<b>GENERAL</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECT</b>	<b>TOTAL ALL GOVERNMENTAL FUND TYPES</b>
<b><u>REVENUES:</u></b>					
Property Taxes	\$ 37,412,258	\$ 1,148,267	\$ 14,724,983	\$ 6,277,200	\$ 59,562,708
Other Local Revenue	3,369,168	9,860,869	40,000	1,671,687	14,941,724
State Sources	81,067,540	712,372	-	-	81,779,912
Federal Sources	1,903,693	647,114	-	-	2,550,807
<b>TOTAL REVENUE</b>	<b>\$ 123,752,659</b>	<b>\$ 12,368,622</b>	<b>\$ 14,764,983</b>	<b>\$ 7,948,887</b>	<b>\$ 158,835,151</b>
<b><u>EXPENDITURES:</u></b>					
<i>Current:</i>					
District & School Administration	\$ 3,444,923	\$ -	\$ -	\$ -	\$ 3,444,923
District Support Service	2,491,271	-	-	-	2,491,271
Regular Instruction	57,122,057	-	-	-	57,122,057
Vocational Instruction	176,000	-	-	-	176,000
Special Education Instruction	23,661,037	-	-	-	23,661,037
Instructional Support Services	6,309,151	-	-	-	6,309,151
Pupil Support Services	10,103,440	-	-	-	10,103,440
Site, Building and Equipment	17,847,823	-	-	22,463,704	40,311,527
Fixed Cost Programs	534,916	-	-	-	534,916
Food Service	-	3,082,555	-	-	3,082,555
Community Service	-	8,984,603	-	-	8,984,603
<i>Debt Service:</i>					
Principal	-	-	7,050,000	-	7,050,000
Interest and Fiscal Charges	-	-	7,580,538	-	7,580,538
<b>TOTAL EXPENDITURES</b>	<b>\$ 121,690,618</b>	<b>\$ 12,067,158</b>	<b>\$ 14,630,538</b>	<b>\$ 22,463,704</b>	<b>\$ 170,852,019</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 2,062,041</b>	<b>\$ 301,464</b>	<b>\$ 134,445</b>	<b>\$ (14,514,817)</b>	<b>\$ (12,016,867)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In/(Out)	\$ (1,558,215)	\$ -	\$ -	\$ 1,558,215	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>\$ (1,558,215)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,558,215</b>	<b>\$ -</b>
<b>FUND BALANCES JULY 1:</b>					
Nonspendable	\$ 31,133	\$ -	\$ -	\$ -	\$ 31,133
Restricted	\$ 228,407	\$ 1,855,801	\$ 3,486,474	\$ 15,108,089	\$ 20,678,771
Committed	\$ 1,080,266	\$ -	\$ -	\$ -	\$ 1,080,266
Assigned	\$ 3,197,406	\$ -	\$ -	\$ -	\$ 3,197,406
Unassigned - General	\$ 6,157,761	\$ -	\$ -	\$ -	\$ 6,157,761
<b>FUND BALANCE TRANSFERS:</b>					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES JUNE 30:</b>					
Nonspendable	\$ 31,133	\$ -	\$ -	\$ -	\$ 31,133
Restricted	\$ 246,964	\$ 2,157,265	\$ 3,620,919	\$ 593,272	\$ 6,618,419
Committed	\$ 1,080,266	\$ -	\$ -	\$ -	\$ 1,080,266
Assigned	\$ 3,055,737	\$ -	\$ -	\$ -	\$ 3,055,737
Unassigned - General	\$ 6,784,699	\$ -	\$ -	\$ -	\$ 6,784,699



## **INDEPENDENT SCHOOL DISTRICT NO. 273**

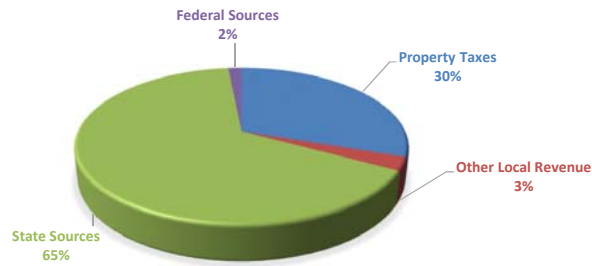
### **GENERAL FUND**

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.

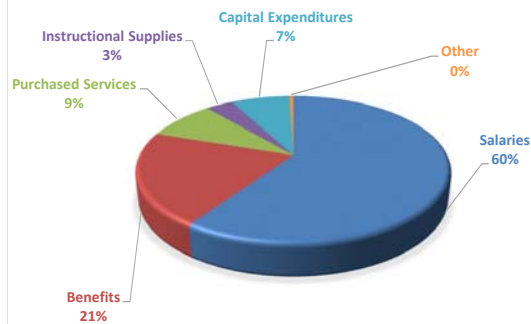
# INDEPENDENT SCHOOL DISTRICT NO. 273

## GENERAL FUND

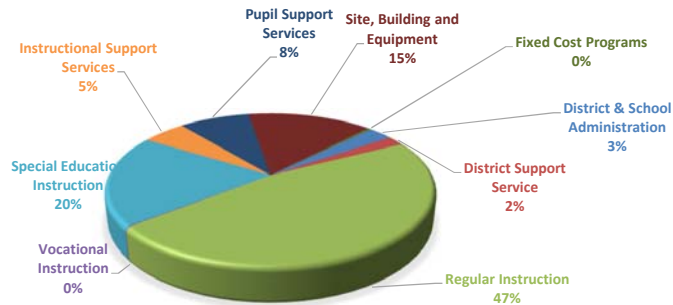
### 2020-21 REVENUE BUDGET - BY SOURCE



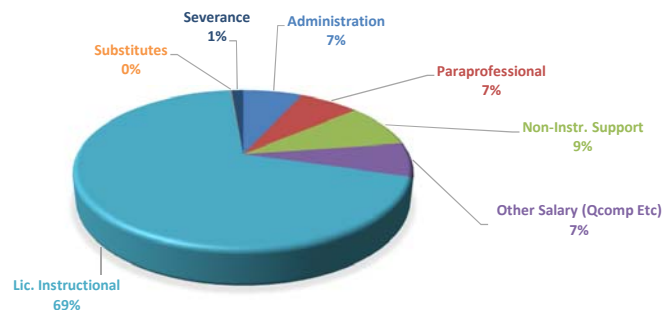
### 2020-21 EXPENDITURE BUDGET - BY OBJECT



### 2020-21 EXPENDITURE BUDGET - BY PROGRAM



### 2020-21 EXPENDITURE BUDGET - SALARY BY OBJ

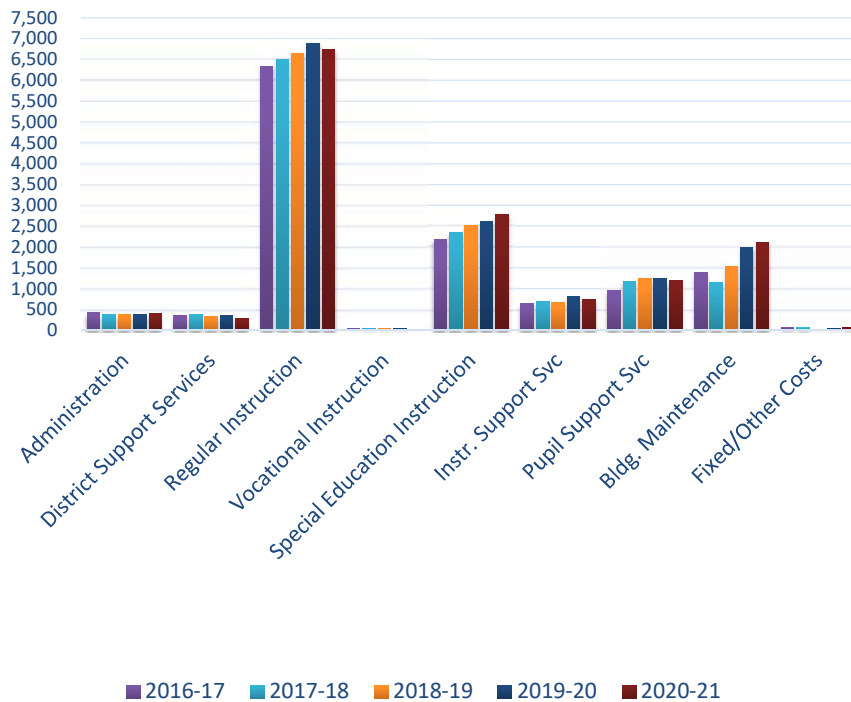


# INDEPENDENT SCHOOL DISTRICT NO. 273

## GENERAL FUND - EXPENDITURES BY PROGRAM

	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
					<u>Adopted</u>	Cost	Cost	Cost	Cost	Cost
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Budget</u>	<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>
District & School Administration	\$ 3,542,398	\$ 3,165,048	\$ 3,301,695	\$ 3,151,831	\$ 3,444,923	418	374	392	376	407
District Support Service	\$ 3,097,417	\$ 3,252,865	\$ 2,918,207	\$ 3,099,568	2,491,271	365	384	347	370	294
Regular Instruction	\$ 53,688,788	\$ 55,129,942	\$ 55,976,301	\$ 57,764,946	57,122,057	6,332	6,514	6,654	6,891	6,742
Vocational Instruction	\$ 280,680	\$ 437,560	\$ 371,717	\$ 364,303	176,000	33	52	44	43	21
Special Education Instruction	\$ 18,431,801	\$ 19,799,024	\$ 21,165,695	\$ 21,856,577	23,661,037	2,174	2,339	2,516	2,607	2,793
Instructional Support Services	\$ 5,382,317	\$ 5,826,639	\$ 5,720,643	\$ 6,792,688	6,309,151	635	688	680	810	745
Pupil Support Services	\$ 8,118,389	\$ 10,026,345	\$ 10,536,840	\$ 10,457,812	10,103,440	957	1,185	1,253	1,248	1,193
Site, Building and Equipment*	\$ 11,733,576	\$ 9,665,421	\$ 12,863,141	\$ 16,738,187	17,847,823	1,384	1,142	1,529	1,997	2,107
Fixed Cost Programs	652,730	636,414	252,778	340,000	534,916	77	75	30	41	63
	<b>\$ 104,928,096</b>	<b>\$ 107,939,258</b>	<b>\$ 113,107,017</b>	<b>\$ 120,565,911</b>	<b>\$ 121,690,618</b>	<b>\$ 12,375</b>	<b>\$ 12,753</b>	<b>\$ 13,446</b>	<b>\$ 14,383</b>	<b>\$ 14,364</b>

## GENERAL FUND - COST PER ADM BY PROGRAM



**INDEPENDENT SCHOOL DISTRICT NO. 273**

**GENERAL FUND BUDGET  
FY 20-21 With Comparative Information for Fiscal Years 17 thru 20  
Revenues & Expenditures - by Program**

	2016-17	2017-18	2018-19	2019-20	2020-21	Increase/	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	\$ 30,769,055	\$ 30,235,863	\$ 33,058,228	\$ 33,631,398	\$ 37,412,258	\$ 3,780,860	11.4%
Other Local Revenue	3,788,108	5,029,098	5,062,879	4,175,687	3,369,168	\$ (806,519)	-15.9%
State Sources	71,970,881	73,752,106	76,567,326	78,627,470	81,067,540	\$ 2,440,070	3.2%
Federal Sources	1,795,959	1,832,821	2,410,766	1,832,617	1,903,693	71,076	2.9%
<b>TOTAL REVENUE</b>	<b>\$ 108,324,003</b>	<b>\$ 110,849,888</b>	<b>\$ 117,099,199</b>	<b>\$ 118,267,172</b>	<b>\$ 123,752,659</b>	<b>\$ 5,485,487</b>	<b>4.7%</b>
<b>EXPENDITURES:</b>							
<i>Current:</i>							
District & School Administration	\$ 3,542,398	\$ 3,165,048	\$ 3,301,695	\$ 3,151,831	\$ 3,444,923	\$ 293,093	8.9%
District Support Service	3,097,417	3,252,865	2,918,207	3,099,568	2,491,271	\$ (608,297)	-20.8%
Regular Instruction	53,688,788	55,129,942	55,976,301	57,764,946	57,122,057	\$ (642,889)	-1.1%
Vocational Instruction	280,680	437,560	371,717	364,303	176,000	\$ (188,302)	-50.7%
Special Education Instruction	18,431,801	19,799,024	21,165,695	21,856,577	23,661,037	\$ 1,804,460	8.5%
Instructional Support Services	5,382,317	5,826,639	5,720,643	6,792,688	6,309,151	\$ (483,537)	-8.5%
Pupil Support Services	8,118,389	10,026,345	10,536,840	10,457,812	10,103,440	\$ (354,372)	-3.4%
Site, Building and Equipment*	11,733,576	9,665,421	12,863,141	16,738,187	17,847,823	\$ 1,109,636	8.6%
Fixed Cost Programs	652,730	636,414	252,778	340,000	534,916	194,916	77.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 104,928,096</b>	<b>\$ 107,939,258</b>	<b>\$ 113,107,017</b>	<b>\$ 120,565,911</b>	<b>\$ 121,690,618</b>	<b>\$ 1,124,707</b>	<b>1.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 3,395,907</b>	<b>\$ 2,910,630</b>	<b>\$ 3,992,182</b>	<b>\$ (2,298,739)</b>	<b>\$ 2,062,041</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In/(Out) & Prior Period Adj	\$ (4,102,593)	\$ (7,866,783)	\$ (3,659,967)	\$ (1,188,753)	\$ (1,558,215)		
<b>FUND BALANCES JULY 1:</b>							
Nonspendable	\$ 148,739	\$ 89,550	\$ 714,427	\$ 31,133	\$ 31,133		
Restricted	\$ 1,333,394	\$ 1,791,869	\$ 3,289,820	\$ 2,814,295	\$ 228,407		
Committed	\$ 2,747,450	\$ 2,871,328	\$ 927,819	\$ 1,037,614	\$ 1,080,266		
Assigned	\$ 4,691,225	\$ 6,490,753	\$ 3,535,342	\$ 3,534,808	\$ 3,197,406		
Unassigned - General	\$ 9,901,058	\$ 8,155,342	\$ 5,268,594	\$ 6,764,615	\$ 6,157,761		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ 1		\$ -		
Unassigned - General	n/a	n/a	n/a		n/a		
<b>FUND BALANCES JUNE 30:</b>							
Nonspendable	\$ 89,550	\$ 714,427	\$ 31,133	\$ 31,133	\$ 31,133		
Restricted	\$ 1,791,869	\$ 3,289,820	\$ 2,814,295	\$ 228,407	\$ 246,964		
Committed	\$ 2,871,328	\$ 927,819	\$ 1,037,614	\$ 1,080,266	\$ 1,080,266		
Assigned	\$ 6,490,753	\$ 3,535,342	\$ 3,534,808	\$ 3,197,406	\$ 3,055,737		
Unassigned - General	\$ 8,155,342	\$ 5,268,594	\$ 6,764,615	\$ 6,157,761	\$ 6,784,699		

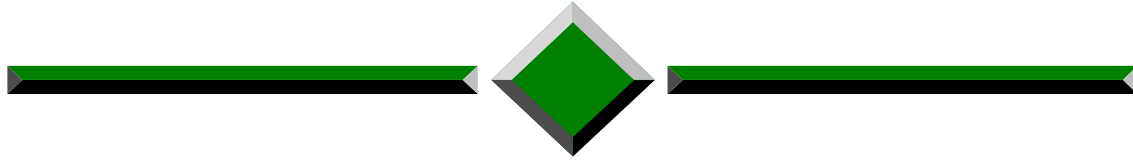
\*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**GENERAL FUND BUDGET  
FY 20-21 With Comparative Information for Fiscal Years 17 thru 20  
Revenues & Expenditures - by Object**

	2016-17	2017-18	2018-19	2019-2020	2020-21	Increase/	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	\$ 30,769,055	\$ 30,235,863	\$ 33,058,228	\$ 33,631,398	\$ 37,412,258	\$ 3,780,860	11.4%
Other Local Revenue	3,788,108	5,029,098	5,062,879	4,175,687	3,369,168	\$ (806,519)	-15.9%
State Sources	71,970,881	73,752,106	76,567,326	78,627,470	81,067,540	\$ 2,440,070	3.2%
Federal Sources	1,795,959	1,832,821	2,410,766	1,832,617	1,903,693	71,076	2.9%
<b>TOTAL REVENUE</b>	<b>\$ 108,324,003</b>	<b>\$ 110,849,888</b>	<b>\$ 117,099,199</b>	<b>\$ 118,267,172</b>	<b>\$ 123,752,659</b>	<b>\$ 5,485,487</b>	<b>4.7%</b>
<b>EXPENDITURES:</b>							
Salaries	\$ 66,447,341	\$ 69,285,104	\$ 71,015,698	\$ 72,576,323	\$ 72,567,374	\$ (8,948)	0.0%
Benefits	22,052,657	22,732,211	23,643,161	24,029,700	25,005,666	\$ 975,966	4.1%
Purchased Services	8,214,398	8,452,438	9,607,417	9,160,323	10,557,548	\$ 1,397,225	14.5%
Instructional Supplies	3,464,056	4,487,152	4,159,349	4,154,371	4,097,789	\$ (56,581)	-1.4%
Capital Expenditures	4,274,951	2,348,994	4,355,703	10,145,431	8,847,821	\$ (1,297,610)	-29.8%
Other Expenditures	474,693	633,359	325,690	499,763	614,419	114,656	35.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 104,928,096</b>	<b>\$ 107,939,258</b>	<b>\$ 113,107,017</b>	<b>\$ 120,565,910</b>	<b>\$ 121,690,618</b>	<b>\$ 1,124,708</b>	<b>1.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 3,395,907</b>	<b>\$ 2,910,631</b>	<b>\$ 3,992,182</b>	<b>\$ (2,298,738)</b>	<b>\$ 2,062,041</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Capital Eq. Note & Transfers In/(Out)	\$ (4,102,593)	\$ (7,866,783)	\$ (3,659,967)	\$ (1,188,753)	\$ (1,558,215)		
<b>FUND BALANCES JULY 1:</b>							
Nonspendable	\$ 148,739	\$ 89,550	\$ 714,427	\$ 31,133	\$ 31,133		
Restricted	\$ 1,333,394	\$ 1,791,869	\$ 3,289,820	\$ 2,814,295	\$ 228,407		
Committed	\$ 2,747,450	\$ 2,871,328	\$ 927,819	\$ 1,037,614	\$ 1,080,266		
Assigned	\$ 4,691,225	\$ 6,490,753	\$ 3,535,342	\$ 3,534,808	\$ 3,197,406		
Unassigned - General	\$ 10,316,913	\$ 8,691,658	\$ 5,268,594	\$ 6,764,615	\$ 6,157,761		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
<b>FUND BALANCES JUNE 30:</b>							
Nonspendable	\$ 89,550	\$ 714,427	\$ 31,133	\$ 31,133	\$ 31,133		
Restricted	\$ 1,791,869	\$ 3,289,820	\$ 2,814,295	\$ 228,407	\$ 246,964		
Committed	\$ 2,871,328	\$ 927,819	\$ 1,037,614	\$ 1,080,266	\$ 1,080,266		
Assigned	\$ 6,490,753	\$ 3,535,342	\$ 3,534,808	\$ 3,197,406	\$ 3,055,737		
Unassigned - General	\$ 8,691,658	\$ 5,268,594	\$ 6,764,615	\$ 6,157,761	\$ 6,784,699		

\*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**

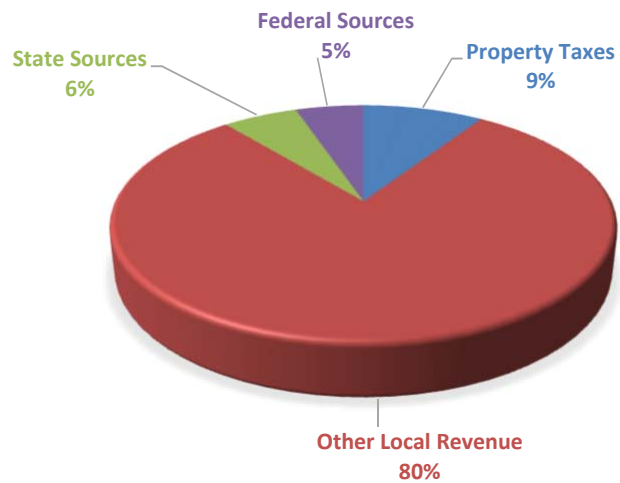
### **SPECIAL REVENUE FUNDS**

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.

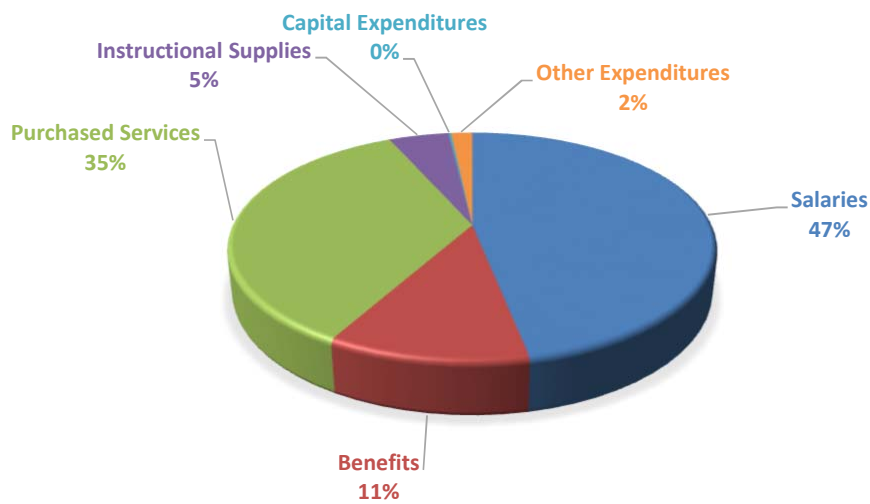
## INDEPENDENT SCHOOL DISTRICT NO. 273

### SPECIAL REVENUE FUNDS

#### 2020-21 REVENUE BUDGET - BY SOURCE



#### 2020-21 EXPENDITURE BUDGET - BY OBJECT





**INDEPENDENT SCHOOL DISTRICT NO. 273**

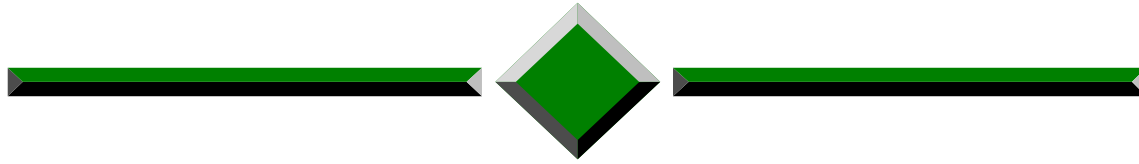
**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET  
FY 20-21 With Comparative Information for Fiscal Years 17 thru 20  
Revenues & Expenditures - by Object**

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Other Local Revenue	\$ 2,158,593	\$ 2,263,555	\$ 2,267,813	\$ 2,171,700	\$ 2,333,589	\$ 161,889	7.1%
State Sources	118,885	117,696	123,311	144,052	119,669	\$ (24,383)	-19.8%
Federal Sources	641,258	629,715	649,082	630,000	647,114	17,114	2.6%
<b>TOTAL REVENUE</b>	<b>\$ 2,918,736</b>	<b>\$ 3,010,966</b>	<b>\$ 3,040,206</b>	<b>\$ 2,945,752</b>	<b>\$ 3,100,372</b>	<b>\$ 154,620</b>	<b>5.1%</b>
<b>EXPENDITURES:</b>							
Salaries	\$ 111,113	\$ 406,055	\$ 277,618	\$ 338,733	\$ 291,673	\$ (47,060)	-17.0%
Benefits	16,236	112,147	78,757	83,991	82,746	\$ (1,245)	-1.6%
Purchased Services	2,457,552	2,473,947	2,395,361	2,593,511	2,516,626	\$ (76,885)	-3.2%
Supplies and Commodities	163,316	172,450	158,497	139,166	166,521	\$ 27,355	17.3%
Capital Expenditures	18,258	73,508	36,287	50,000	24,989	(25,011)	-68.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,766,475</b>	<b>\$ 3,238,107</b>	<b>\$ 2,946,520</b>	<b>\$ 3,205,401</b>	<b>\$ 3,082,555</b>	<b>\$ (122,846)</b>	<b>-4.2%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 152,261</b>	<b>\$ (227,141)</b>	<b>\$ 93,686</b>	<b>\$ (259,649)</b>	<b>\$ 17,817</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfer In/(Out)	\$ -	\$ 87,344	\$ -	\$ -	\$ -		
<b>FUND BALANCES JULY 1:</b>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 994,105	\$ 1,146,366	\$ 1,006,569	\$ 1,100,255	\$ 840,606		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCES JUNE 30:</b>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 1,146,366	\$ 1,006,569	\$ 1,100,255	\$ 840,606	\$ 858,423		

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET  
FY 20-21 With Comparative Information for Fiscal Years 17 thru 20  
Revenues & Expenditures - by Object**

	2016-17	2017-18	2018-19	2019-20	2020-21	Increase/	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b><u>REVENUES:</u></b>							
Property Taxes	\$ 1,177,557	\$ 1,123,835	\$ 1,071,855	\$ 1,148,267	\$ 1,148,267	\$ -	0.0%
Other Local Revenue	5,059,902	5,733,098	6,522,616	6,663,280	7,529,218	\$ 865,937	13.3%
State Sources	485,290	549,113	461,119	515,422	590,765	75,343	16.3%
<b>TOTAL REVENUE</b>	<b>\$ 6,722,749</b>	<b>\$ 7,406,046</b>	<b>\$ 8,055,590</b>	<b>\$ 8,326,969</b>	<b>\$ 9,268,250</b>	<b>\$ 941,281</b>	<b>12.7%</b>
<b><u>EXPENDITURES:</u></b>							
Salaries	\$ 4,562,774	\$ 4,416,249	\$ 4,843,894	\$ 5,080,630	\$ 5,361,769	\$ 281,139	5.8%
Benefits	1,139,943	1,082,123	1,200,575	1,323,637	1,287,550	(36,087)	-3.0%
Purchased Services	1,139,122	1,224,684	1,411,669	1,334,387	1,721,518	387,131	27.4%
Instructional Supplies	352,650	390,783	415,428	367,601	409,641	42,040	10.1%
Capital Expenditures	17,497	21,386	40,504	50,000	-	(50,000)	-123.4%
Other Expenditures	51,962	14,320	13,589	87,726	204,126	116,400	856.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,263,948</b>	<b>\$ 7,149,545</b>	<b>\$ 7,925,659</b>	<b>\$ 8,243,981</b>	<b>\$ 8,984,603</b>	<b>\$ 740,623</b>	<b>9.3%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (541,199)</b>	<b>\$ 256,501</b>	<b>\$ 129,931</b>	<b>\$ 82,989</b>	<b>\$ 283,649</b>		
<b><u>OTHER FINANCING SOURCES (USES)</u></b>							
Operating Transfer In/(Out)	\$ -	\$ -	\$ 62,117	\$ -	\$ -		
<b><u>FUND BALANCES JULY 1:</u></b>							
Restricted - Community Service	\$ 1,024,854	\$ 483,655	\$ 740,156	\$ 932,204	\$ 1,015,193		
<b><u>FUND BALANCE TRANSFERS:</u></b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
<b><u>FUND BALANCES JUNE 30:</u></b>							
Restricted - Community Service	\$ 483,655	\$ 740,156	\$ 932,204	\$ 1,015,193	\$ 1,298,841		



**INDEPENDENT SCHOOL DISTRICT NO. 273**

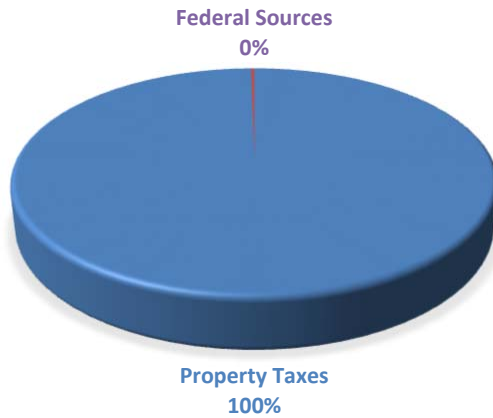
**DEBT SERVICE FUND**

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

#### 2020-21 REVENUE - BY SOURCE



#### 2020-21 EXPENDITURE BUDGET - BY OBJECT



**INDEPENDENT SCHOOL DISTRICT NO. 273**

**DEBT SERVICE FUND BUDGET  
FY 20-21 With Comparative Information for Fiscal Years 17 thru 20  
Revenues & Expenditures - by Object**

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b><u>REVENUES:</u></b>							
Property Taxes	\$ 14,036,542	\$ 15,425,446	\$ 15,054,762	\$ 15,894,979	\$ 14,724,983	\$ (1,169,996)	-7.8%
Other Local Revenue	21,013	76,739	85,069	90,000	40,000	(50,000.00)	-58.8%
State Sources	-	-	-	-	-	-	0.0%
Federal Sources	-	-	-	-	-	-	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 14,057,555</b>	<b>\$ 15,502,185</b>	<b>\$ 15,139,831</b>	<b>\$ 15,984,979</b>	<b>\$ 14,764,983</b>	<b>\$ (1,219,996)</b>	<b>-7.9%</b>
<b><u>EXPENDITURES:</u></b>							
<i>Debt Service:</i>							
Principal	\$ 6,130,000	\$ 7,180,000	\$ 7,405,000	\$ 8,083,462	\$ 7,050,000	\$ (1,033,462)	-14.0%
Bond Refunding	-	-	-	21,951,538	-	(21,951,538)	#DIV/0!
Interest and fiscal charges	7,397,860	7,515,370	7,267,193	7,012,015	7,580,538	568,523	7.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,527,860</b>	<b>\$ 14,695,370</b>	<b>\$ 14,672,193</b>	<b>\$ 37,047,015</b>	<b>\$ 14,630,538</b>	<b>\$ (22,416,477)</b>	<b>-152.8%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 529,695</b>	<b>\$ 806,815</b>	<b>\$ 467,638</b>	<b>\$ (21,062,036)</b>	<b>\$ 134,446</b>		
<b><u>OTHER FINANCING SOURCES (USES)</u></b>							
Bond Proceeds	\$ 2,927		\$ 589,745	\$ 21,951,538	\$ -		
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-		
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>\$ 2,927</b>	<b>\$ -</b>	<b>\$ 589,745</b>	<b>\$ 21,951,538</b>	<b>\$ -</b>		
<b>FUND BALANCES JULY 1:</b>							
Restricted	\$ 200,151	\$ 732,773	\$ 1,539,588	\$ 2,596,971	\$ 3,486,473		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	n/a	n/a	n/a	n/a	n/a		
<b>FUND BALANCES JUNE 30:</b>							
Restricted	\$ 732,773	\$ 1,539,588	\$ 2,596,971	\$ 3,486,473	\$ 3,620,919		

# Independent School District No. 273 (Edina)

Outstanding Bonded Debt (As of 6/30/2020)

General Obligation	Original Par Amount	Current Outstanding	Outstanding Coupon Range	Final Maturity	Optional Redemption	Callable Coupon Range	Callable Amount
General Obligation Alternative Facilities Bonds, Series 2013A	\$ 11,775,000	\$ 10,970,000	2.00% - 2.50%	2/1/2026	2/1/2021	2.00% - 2.50%	\$ 10,430,000
General Obligation Alternative Facilities Bonds, Series 2014A	\$ 6,050,000	\$ 6,050,000	3.00% - 3.50%	2/1/2035	2/1/2024	3.00% - 3.50%	\$ 6,050,000
General Obligation School Building Bonds, Series 2015A	\$ 113,385,000	\$ 104,240,000	4.00% - 5.00%	2/1/2037	2/1/2025	4.00% - 5.00%	\$ 93,475,000
General Obligation Facilities Maintenance & School Building Bonds, Series 2017A	\$ 16,350,000	\$ 16,350,000	2.50% - 4.00%	2/1/2031	2/1/2026	3.00% - 4.00%	\$ 13,750,000
General Obligation Facilities Maintenance Bonds, Series 2019A	\$ 24,075,000	\$ 24,075,000	3.00% - 5.00%	2/1/2036	2/1/2027	3.00% - 5.00%	\$ 22,650,000
General Obligation School Building Refunding Bonds, Series 2019B	\$ 19,890,000	\$ 19,890,000	5.00% - 5.00%	2/1/2024	=====	Non-Callable	=====
Subtotal		\$ 170,605,000					

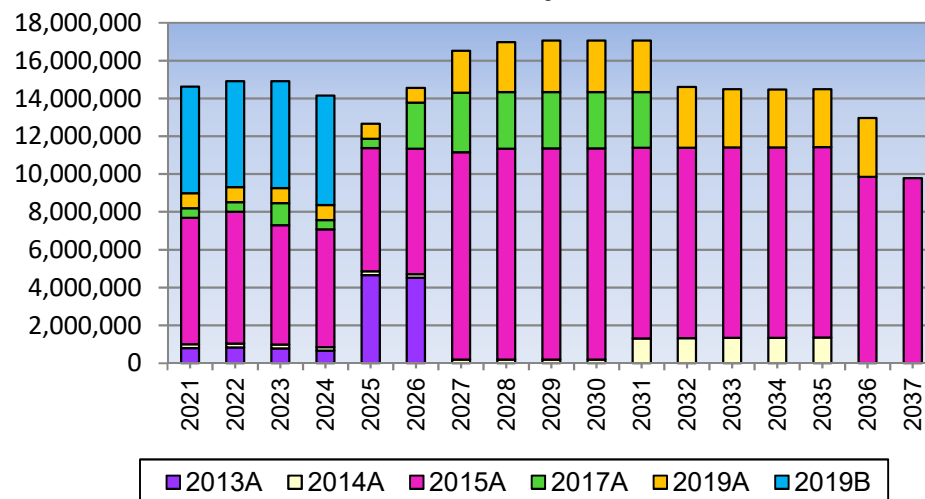
## Lease/Annual Appropriation

Certificates of Participation, Series 2011C	\$ 1,615,000	\$ 845,000	3.00% - 3.75%	4/1/2027	4/1/2021	3.125% - 3.75%	\$ 735,000
2014 Lease Purchase	\$ 2,233,000	\$ 1,477,132	3.43% - 3.43%	1/15/2029	Callable*	3.43% - 3.43%	\$ 1,477,132
Equipment Lease, Series 2020	\$ 328,950	\$ 246,713	0.00% - 0.00%	5/27/2023	Callable	0.00% - 0.00%	\$ 246,713
Subtotal		\$ 1,091,713					
<b>Total Outstanding</b>		<b>\$ 171,696,713</b>					

\* Callable at 103% through 1/14/2023 then callable at par.

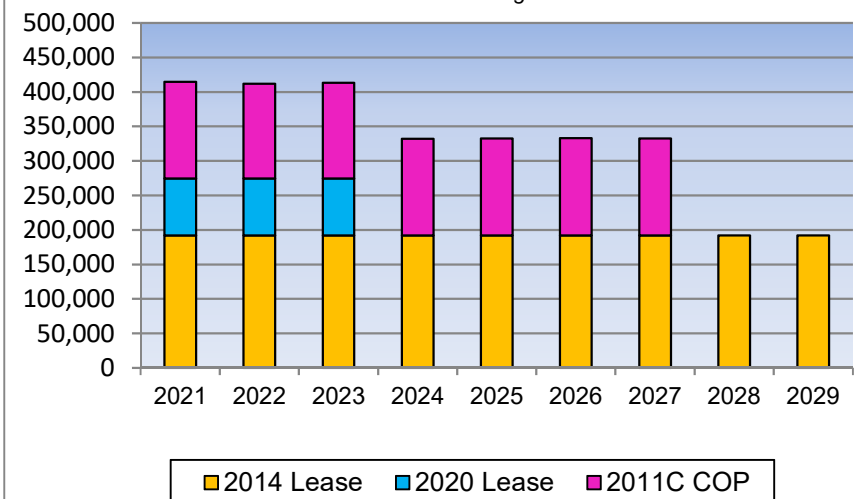
## Total General Obligation P & I

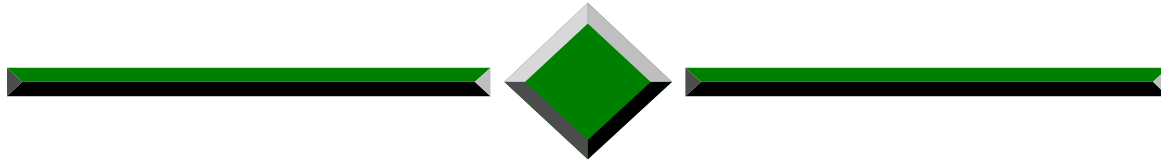
Fiscal Year ending 6/30



## Total Lease/Annual Appropriation P & I

Fiscal Year ending 6/30





**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 20-21 With Comparative Information for Fiscal Years 17 thru 20  
Revenues & Expenditures - by Object**

	2016-17	2017-18	2018-19	2019-20	2020-21	Increase/	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	\$ 5,061,998	\$ 5,344,774	\$ 5,300,000	\$ 5,914,554	\$ 6,277,200	\$ 362,646	6.8%
Other Local Revenue	682,178	546,532	250,023	2,232,331	113,472	(2,118,859)	-847.5%
State Sources	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 5,744,176</b>	<b>\$ 5,891,306</b>	<b>\$ 5,550,023</b>	<b>\$ 8,146,885</b>	<b>\$ 6,390,672</b>	<b>\$ (1,756,213)</b>	<b>-31.6%</b>
<b>EXPENDITURES:</b>							
<i>Current:</i>							
Salaries and Wages	\$ 1,601,274	\$ 1,488,086	\$ 1,794,081	\$ 2,405,638	\$ 3,422,775	\$ 1,017,137	56.7%
Employee Benefits	466,934	460,317	545,289	720,012	-	(720,012)	-132.0%
Purchased Services	7,750,633	3,136,512	1,102,147	117,800	143,055	25,255	2.3%
Supplies and Materials	319,760	-	-	1,083,309	1,245,409	162,100	#DIV/0!
Capital Expenditures	70,738,771	54,108,952	24,489,310	14,978,006	17,652,465	2,674,459	10.9%
Other Expenditures	7,288	-	191,667	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 80,884,660</b>	<b>\$ 59,193,867</b>	<b>\$ 28,122,494</b>	<b>\$ 19,304,764</b>	<b>\$ 22,463,704</b>	<b>\$ 3,158,940</b>	<b>11.2%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (75,140,484)</b>	<b>\$ (53,302,561)</b>	<b>\$ (22,572,471)</b>	<b>\$ (11,157,879)</b>	<b>\$ (16,073,032)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In/(Out)	\$ 4,102,593	\$ 7,779,439	\$ 3,151,386	\$ 1,188,753	\$ 1,558,215		
Sale of Capital Assets	\$ -	\$ 4,721,013	\$ -	\$ -	\$ -		
General Obligation Bond Proceeds/Premiums	\$ 16,812,206	\$ -	\$ 24,693,695	\$ -	\$ -		
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>\$ 20,914,799</b>	<b>\$ 12,500,452</b>	<b>\$ 27,845,081</b>	<b>\$ 1,188,753</b>	<b>\$ 1,558,215</b>		
<b>FUND BALANCES JULY 1:</b>							
Unassigned	\$ 114,832,404	\$ 60,606,714	\$ 19,804,605	\$ 25,077,215	\$ 15,108,089		
<b>FUND BALANCE TRANSFERS:</b>							
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCES JUNE 30:</b>							
Unassigned	\$ 60,606,714	\$ 19,804,605	\$ 25,077,215	\$ 15,108,089	\$ 593,272		

\*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 dental benefits.

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**INTERNAL SERVICE FUND BUDGET  
FY 20-21 With Comparative Information for Fiscal Years 17 thru 20  
Statement of Net Assets**

	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Final Budget</u>	<u>2020-21</u> <u>Adopted Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<b><u>NON OPERATING INCOME:</u></b>							
Contribution from the General Fund	\$ 879,492	\$ 872,654	\$ 872,731	\$ 870,000	\$ 870,000	\$ -	0.0%
<b>TOTAL NON OPERATING INCOME</b>	<b>\$ 879,492</b>	<b>\$ 872,654</b>	<b>\$ 872,731</b>	<b>\$ 870,000</b>	<b>\$ 870,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b><u>NON OPERATING EXPENSE:</u></b>							
Contribution to the General Fund	\$ 830,258	\$ 876,069	\$ 867,493	\$ 870,000	\$ 870,000	\$ -	0.0%
<b>TOTAL NON OPERATING EXPENSE</b>	<b>\$ 830,258</b>	<b>\$ 876,069</b>	<b>\$ 867,493</b>	<b>\$ 870,000</b>	<b>\$ 870,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 49,234</b>	<b>\$ (3,415)</b>	<b>\$ 5,238</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>NET ASSETS JULY 1:</b>							
Unrestricted	\$ 438,548	\$ 487,782	\$ 484,367	\$ 489,605	\$ 489,605		
<b>NET ASSETS JUNE 30:</b>							
Unrestricted	\$ 487,782	\$ 484,367	\$ 489,605	\$ 489,605	\$ 489,605		

# **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 Educational 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	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED
GENERAL	108,324,003	110,849,888	117,099,199	118,267,172	123,752,659
FOOD SERVICE	2,918,736	3,098,310	3,040,208	2,945,752	3,100,372
COMMUNITY SERVICES	6,722,749	7,406,046	8,117,707	8,326,969	9,268,250
CONSTRUCTION	26,658,975	18,391,757	33,395,103	8,146,885	7,948,887
DEBT SERVICE	14,060,482	15,502,185	15,729,577	37,936,517	14,764,983
SELF INSURANCE	879,492	872,654	872,731	870,000	870,000
<b>GRAND TOTAL</b>	<b>159,564,437</b>	<b>156,120,841</b>	<b>178,254,526</b>	<b>176,493,295</b>	<b>159,705,151</b>

Edina Public Schools  
Revenues by Organization

FUND	ORGANIZATION	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
General	DISTRICT WIDE	105,559,921	107,319,614	113,344,448	115,246,733	120,821,835
General	SOUTH VIEW MIDDLE SCHOOL	352,027	342,378	356,444	365,053	373,938
General	VALLEY VIEW MIDDLE SCHOOL	162,571	213,888	193,827	236,558	181,671
General	EDINA HIGH SCHOOL	1,906,404	2,228,362	2,482,737	2,068,453	2,015,492
General	CONCORD	69,601	72,278	82,755	72,046	63,481
General	CORNELIA	29,952	54,454	62,198	78,931	80,595
General	COUNTRYSIDE	73,708	80,902	113,408	60,741	73,327
General	HIGHLANDS	105,383	111,250	106,981	73,871	75,759
General	CREEK VALLEY	46,650	54,632	283,695	55,835	57,244
General	NORMANDALE	17,786	372,131	72,706	8,952	9,317
<b>General Total</b>		<b>108,324,003</b>	<b>110,849,888</b>	<b>117,099,199</b>	<b>118,267,172</b>	<b>123,752,659</b>
Food Service	DISTRICT WIDE	1,032,285	877,132	950,376	803,052	947,425
Food Service	OUR LADY OF GRACE	153,274	165,320	16,549	72,000	17,049
Food Service	SOUTH VIEW MIDDLE SCHOOL	388,628	296,083	317,002	293,200	326,576
Food Service	VALLEY VIEW MIDDLE SCHOOL	388,883	334,925	319,775	338,500	329,431
Food Service	EDINA HIGH SCHOOL	372,592	556,242	565,904	599,000	582,995
Food Service	CONCORD	125,814	185,654	186,344	177,500	191,972
Food Service	CORNELIA	82,148	126,093	112,321	115,500	115,713
Food Service	COUNTRYSIDE	80,357	130,961	141,913	123,000	146,198
Food Service	HIGHLANDS	109,984	108,942	116,296	101,500	119,808
Food Service	CREEK VALLEY	70,098	145,817	141,632	150,500	145,910
Food Service	NORMANDALE	114,672	171,141	172,097	172,000	177,295
<b>Food Service Total</b>		<b>2,918,736</b>	<b>3,098,310</b>	<b>3,040,208</b>	<b>2,945,752</b>	<b>3,100,372</b>
Community Ed	DISTRICT WIDE	6,722,749	7,406,046	8,117,707	8,326,969	9,268,250
<b>Community Ed Total</b>		<b>6,722,749</b>	<b>7,406,046</b>	<b>8,117,707</b>	<b>8,326,969</b>	<b>9,268,250</b>
Construction	DISTRICT WIDE	26,658,975	18,391,757	33,395,103	8,146,885	7,948,887
Construction	SOUTH VIEW MIDDLE SCHOOL		-	-	-	-
Construction	CONCORD		-	-	-	-
Alt Facility	CORNELIA		-	-	-	-
<b>Construction Total</b>		<b>26,658,975</b>	<b>18,391,757</b>	<b>33,395,103</b>	<b>8,146,885</b>	<b>7,948,887</b>
Debt	DISTRICT WIDE	14,060,482	15,502,186	15,729,577	37,936,517	14,764,983
<b>Debt Total</b>		<b>14,060,482</b>	<b>15,502,186</b>	<b>15,729,577</b>	<b>37,936,517</b>	<b>14,764,983</b>
Self Insurance	DISTRICT WIDE	879,492	872,654	872,731	870,000	870,000
<b>Self Insurance Total</b>		<b>879,492</b>	<b>872,654</b>	<b>872,731</b>	<b>870,000</b>	<b>870,000</b>
<b>Grand Total</b>		<b>159,564,437</b>	<b>156,120,841</b>	<b>178,254,526</b>	<b>176,493,295</b>	<b>159,705,151</b>

Edina Public Schools  
Revenues by Program

FUND	PROGRAM	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
General	GENERAL	82,387,209	78,689,085	82,484,543	84,334,106	87,061,334
General	GENERAL ADMINISTRATIVE SUPPORT	-	-	-	-	-
General	BUSINESS SUPPORT SERVICES	10,800	5,875	7,350	7,500	7,500
General	GENERAL ELEMENTARY	2,329,181	2,865,974	2,782,368	2,672,745	2,681,227
General	TITLE II IMPROVING TEACH QLTY	108,071	102,271	83,840	113,537	100,342
General	TITLE III, PART A ENGLISH LA	37,198	42,972	26,859	78,882	74,804
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	473,226	788,246	929,124	893,459	826,478
General	SECONDARY GENERAL	-	-	-	-	-
General	TITLE I BASIC ESEA PROGRAM	186,338	142,565	197,884	196,224	284,418
General	GIFTED & TALENTED	134,759	133,091	130,747	132,345	133,627
General	FOREIGN LANGUAGE	5,617	78,270	73,275	-	-
General	FAMILY LIVING SCIENCE	-	1,270	1,565	-	-
General	INDUSTRIAL EDUCATION	(292)	2,699	-	-	-
General	INSTRUMENTAL MUSIC	745	(50,210)	34,463	32,935	32,935
General	CO-CURRICULAR ACTIVITIES	737,699	668,296	601,369	526,912	551,992
General	BOYS/GIRLS ATHLETICS	133,999	214,617	389,910	318,655	319,000
General	BOYS ATHLETICS	398,893	462,930	411,004	315,076	289,510
General	GIRLS ATHLETICS	292,519	348,911	359,945	262,189	274,711
General	EXTRA-CURRICULAR ACTIVITIES	1,560	3,930	-	5,800	3,900
General	VOC ED-SPECIAL NEEDS	-	-	-	-	-
General	CAREER AND TECHNICAL - GENERAL	-	120,561	106,363	106,364	111,842
General	SPECIAL ED GENERAL	11,619,731	10,832,486	14,292,646	14,230,929	14,957,371
General	SPECIAL ED DEAF-HARD OF HEARING	-	-	-	-	-
General	EARLY CHILDHOOD SPECIAL ED	48,813	85,339	48,000	63,352	-
General	SPECIAL ED PART B	-	-	-	-	-
General	SPEC ED STUDENTS W/O DISABILITY	-	-	-	-	-
General	GENERAL INSTRUCTIONAL SUPPORT	27,446	2,353,111	2,243,191	2,290,724	2,259,694
General	CURRICULUM CONSULTANT&DEV	-	18,960	40,900	-	-
General	SV DEVICE REPAIR	-	2,676	2,820	-	-
General	STAFF DEVELOPMENT	1,125,668	1,147,974	1,153,754	1,181,924	1,218,561
General	SEC COUNSELING AND GUIDANCE	-	28,841	37,120	30,250	30,250
General	HEALTH SERVICES	-	-	-	-	-
General	PUPIL TRANSPORTATION	446,524	685,114	818,398	935,281	1,053,272
General	OTHER PUPIL SUPPORT	-	117,161	573,109	565,312	564,682
General	OPERATIONS & MAINTENANCE	96,024	342,462	383,221	40,023	40,023
General	CAPITAL FACILITIES	7,722,273	1,847,330	1,787,564	2,074,849	1,885,993
General	LONG-TERM FACILITIES MANAGEMEN	-	8,767,079	7,097,868	6,857,801	8,989,194
<b>General Total</b>		<b>108,324,001</b>	<b>110,849,888</b>	<b>117,099,199</b>	<b>118,267,172</b>	<b>123,752,659</b>
Food Service	FOOD SERVICE	2,918,737	3,098,310	3,040,208	2,945,752	3,100,372
<b>Food Service Total</b>		<b>2,918,737</b>	<b>3,098,310</b>	<b>3,040,208</b>	<b>2,945,752</b>	<b>3,100,372</b>
Community Ed	GENERAL COMM EDUCATION	802,070	553,485	524,815	540,456	762,736
Community Ed	ADULTS W/DISABILITIES	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	3,271,775	3,737,444	3,803,963	3,867,725	4,514,280
Community Ed	EARLY CHILDHOOD & FAMILY ED	623,578	813,109	878,426	829,418	653,362
Community Ed	SCHOOL READINESS	237,212	239,661	254,085	253,628	222,628
Community Ed	EARLY CHILDHOOD SCREENING	-	31,644	38,647	19,350	32,195
Community Ed	YOUTH DEVELOPMENT SERVICE	1,045,217	991,046	1,283,967	1,334,418	1,524,318
Community Ed	OTHER COMMUNITY EDUCATION	737,697	1,034,455	1,328,603	1,476,772	1,553,529
<b>Community Ed Total</b>		<b>6,722,749</b>	<b>7,406,046</b>	<b>8,117,707</b>	<b>8,326,969</b>	<b>9,268,250</b>
Construction	LONG-TERM FACILITIES MANAGEMEN	-	7,890,638	27,906,594	2,232,331	1,638,215
Construction	BUILDING CONSTRUCTION	26,658,976	10,501,119	5,488,510	5,914,554	6,310,672
Alt Facility	TRANSFERS	-	-	-	-	-
<b>Construction Total</b>		<b>26,658,976</b>	<b>18,391,757</b>	<b>33,395,103</b>	<b>8,146,885</b>	<b>7,948,887</b>
Debt	GENERAL	14,060,482	15,502,186	15,729,577	37,936,517	14,764,983
<b>Debt Total</b>		<b>14,060,482</b>	<b>15,502,185</b>	<b>15,729,576</b>	<b>37,936,517</b>	<b>14,764,983</b>
Self Insurance	GENERAL	879,492	872,654	872,731	870,000	870,000
<b>Self Insurance Total</b>		<b>879,492</b>	<b>872,654</b>	<b>872,731</b>	<b>870,000</b>	<b>870,000</b>
<b>Grand Total</b>		<b>159,564,437</b>	<b>156,120,841</b>	<b>178,254,526</b>	<b>176,493,295</b>	<b>159,705,151</b>

Edina Public Schools  
Revenues by Finance

FUND	FINANCE	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
General	GENERAL	94,992,092	87,454,373	94,973,357	95,636,086	99,753,194
General	FED EDUCATION JOBS FUND FY12		-	-	-	-
General	OPERATING CAPITAL	2,316,572	2,983,604	2,797,094	3,258,049	2,963,891
General	AREA LEARNING CENTER	168,301	144,563	145,472	148,235	148,235
General	AREA LRNING CTR STATE APPROVED	321,666	176,418	287,755	358,296	271,161
General	EXTENDED TIME BASIC SKILLS	-	-	-	8,930	10,369
General	TELECOMMUNICATIONS ACCESS	-	-	-	-	-
General	ACHIEVEMENT & INTEGRATION	990,817	985,047	965,694	1,050,424	1,117,816
General	ALTERNATIVE ATTENDANCE		-	-	-	-
General	INTEGRATION AID & LEVY		-	-	-	-
General	STAFF DEVELOPMENT	1,125,668	1,147,974	1,153,754	1,181,924	1,218,561
General	BASIC SKILLS	464,931	547,647	495,557	546,865	587,970
General	INCENTIVE REVENUE	58,872	73,210	69,251	91,902	91,464
General	AMERICAN INDIAN EDUCATION AID	-	14,067	21,115	22,148	22,148
General	LEARNING AND DEVELOPMENT	1,903,053	1,902,855	1,853,823	1,884,244	1,899,726
General	ALTERNATIVE TEACHER PAY SYSTEM	2,214,017	2,233,508	2,222,657	2,218,576	2,237,546
General	SAFE SCHOOLS CRIME LEVY	474,045	503,417	475,242	759,231	464,682
General	MED ASSIST THIRD PARTY BILLING	144,160	197,837	202,526	202,526	202,526
General	PROPERTY TAX LEVY	-	8,767,079	7,085,198	6,857,801	8,989,194
General	GIFTED AND TALENTED	134,759	133,091	130,747	132,345	133,627
General	TITLE I BASIC ESEA PROGRAM	186,338	142,565	197,884	196,224	284,418
General	TITLE II IMPROVE TEACHER QULTY	108,071	102,271	83,840	113,537	100,342
General	TITLE III, PART A ENGLISH LA	37,198	42,972	26,859	78,882	74,804
General	PL101-476 GENL SPEC EDUCATION	1,401,862	1,447,306	2,041,833	1,367,123	1,430,475
General	PL101-476 EARLY EDUCATION HAND	28,143	49,205	32,000	32,715	-
General	INFNTS & TDLRS (0-2) PL102-119	20,670	36,135	16,000	30,637	-
General	FED EARLY INTERVENING SERVICES		-	-	-	-
General	FEDERAL - CIMP	-	-	-	-	-
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	13,677	12,367	12,350	13,500	13,654
General	FEDERAL PERKINS COOP		-	-	-	-
General	TRANS TO MULTI-DISTRICT INTEGRATIO	590,566	370,654	461,334	461,334	461,334
General	REGULAR TO AND FROM SCHOOL	398,174	276,313	312,246	422,195	540,186
General	CAPITAL PROJECTS LEVY	-	-	-	-	-
General	OPEB PAY-AS-YOU-GO LEVY	-	796,107	767,660	912,079	623,494
General	COLLABORATION EARLY INTERVENTION	174,911	188,742	161,589	175,000	-
General	CAREER AND TECHNICAL - GENERAL	52,989	120,561	106,363	106,364	111,842
General	CAREER AND TECHNICAL - SPEC ED	2,451	-	-	-	-
General	LEARN & SERVE AMERICA		-	-	-	-
General	FEDERAL CHOICE GRANT(WMEP)		-	-	-	-
<b>General Total</b>		<b>108,324,003</b>	<b>110,849,888</b>	<b>117,099,199</b>	<b>118,267,172</b>	<b>123,752,659</b>
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,582,492	1,744,551	1,903,421	1,823,052	1,936,619
Food Service	SCHOOL BREAKFAST PROGRAM	113,692	161,502	158,931	170,700	162,546
Food Service	A LA CARTE FOOD SERVICE	1,222,552	1,192,256	977,857	952,000	1,001,207
<b>Food Service Total</b>		<b>2,918,736</b>	<b>3,098,310</b>	<b>3,040,208</b>	<b>2,945,752</b>	<b>3,100,372</b>
Community Ed	GENERAL	4,009,913	-	-	-	-
Community Ed	COMMUNITY EDUCATION	1,028,352	4,632,873	5,059,512	5,229,542	6,112,636
Community Ed	EARLY CHILDHOOD & FAMILY ED	618,770	804,791	869,401	820,648	644,592
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	4,808	8,318	9,025	8,770	8,770
Community Ed	AFTER SCHOOL ENRICHEMENT		502,446	560,455	676,578	686,578
Community Ed	EARLY LEARNING SCHOLARSHIPS	-	36,977	38,023	37,500	37,500
Community Ed	LEARNING READINESS	199,712	202,684	216,062	216,128	185,128

Edina Public Schools  
Revenues by Finance

FUND	FINANCE	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
Community Ed	NONPUBLIC HEALTH SERVICE		54,877	142,642	71,354	115,000
Community Ed	NONPUBLIC TEXTBOOKS	164,674	90,702	53,090	46,281	90,000
Community Ed	NON-PUBLIC GUIDANCE&COUN		69,821	(26,593)	75,496	50,629
Community Ed	EARLY CHILDHOOD SCREENING	32,861	31,644	38,647	19,350	32,195
Community Ed	YOUTH DEVELOPMENT		488,345	724,062	657,840	837,740
Community Ed	CHILDREN W DISABILITIES IN S A C	535,069	477,366	428,178	462,280	462,280
Community Ed	COLLABORATION EARLY INTERVENTION	123,388	-	-	-	-
<b>Community Ed Total</b>		<b>6,722,749</b>	<b>7,406,046</b>	<b>8,117,707</b>	<b>8,326,969</b>	<b>9,268,250</b>
Construction	GENERAL	21,585,140	5,091,260	128,527	1,832,331	1,558,215
Construction	MECHANICAL SYSTEMS	-	-	24,755,208	400,000	80,000
Construction	LTFM	-	7,890,638	3,151,386	-	-
Construction	ALTERNATIVE FACILITIES PROGRAM	-	-	-	-	-
Construction	CERT OF PARTICIPATION PROJECTS	-	-	-	-	-
Construction	CAPITAL PROJECTS LEVY	5,073,835	5,409,859	5,359,983	5,914,554	6,310,672
<b>Construction Total</b>		<b>26,658,975</b>	<b>18,391,757</b>	<b>33,395,103</b>	<b>8,146,885</b>	<b>7,948,887</b>
Debt	GENERAL	14,060,482	15,502,186	15,729,577	37,936,517	14,764,983
<b>Debt Total</b>		<b>14,060,482</b>	<b>15,502,185</b>	<b>15,729,576</b>	<b>37,936,517</b>	<b>14,764,983</b>
Self Insurance	GENERAL	879,492	872,654	872,731	870,000	870,000
<b>Self Insurance Total</b>		<b>879,492</b>	<b>872,654</b>	<b>872,731</b>	<b>870,000</b>	<b>870,000</b>
<b>Grand Total</b>		<b>159,564,437</b>	<b>156,120,841</b>	<b>178,254,526</b>	<b>176,493,295</b>	<b>159,705,151</b>



Edina Public Schools  
Revenues by Source

FUND	SOURCE	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
General	PROPERTY TAX LEVY	29,575,770	29,065,151	31,786,319	32,392,874	37,117,102
General	UNEMPLOY INS LEVY		22,237	18,331	18,331	89,626
General	FISCAL DISPARITIES	850,102	893,254	1,013,663	1,013,663	-
General	COUNTY APPORTIONMENT	259,938	240,795	206,530	206,530	206,530
General	MISC TAX REVENUES	83,137	8,511	983	-	-
General	PROPERTY TAX SHIFT REVENUE	-	-	-	-	-
General	TUITION FROM MN SCHOOL DISTRICT	55,181	45,057	45,263	45,263	45,263
General	TUITION FROM PATRONS	-	12,750	-	12,750	12,750
General	FEES FROM PATRONS	1,066,253	1,415,845	1,344,424	1,256,640	1,264,234
General	ADMISSION AND STUDENT ACTIVITY	548,887	521,671	539,499	487,768	467,810
General	THIRD PARTY-MN DEPT HUMAN SVCS	144,160	197,837	202,526	202,526	202,526
General	INTEREST EARNINGS	156,482	472,243	652,518	600,000	150,000
General	RENT	523,884	319,206	370,251	368,723	368,723
General	NON TAXABLE RENT		211,744	139,509	160,000	110,000
General	GIFTS & BEQUESTS	454,760	713,539	705,669	108,300	141,800
General	MISCELLANEOUS	838,502	1,110,890	1,086,746	933,716	605,062
General	ENDOWMENT FUND	298,829	328,448	352,661	376,247	399,833
General	GENERAL EDUCATION AID	58,784,828	58,890,588	60,166,856	61,145,944	62,985,558
General	LITERACY AID		534,594	529,575	506,756	506,756
General	SHARE TIME AID	7,376	2,123	9,468	12,561	12,561
General	ABATEMENT AID	13,057	9,437	12,475	6,338	6,338
General	STATE PROPERTY TAX SHIFT	-	-	-	-	-
General	STATE AIDS AND GRANTS	2,236,055	2,863,729	2,939,110	3,396,445	3,310,225
General	SPECIAL EDUCATION AID	10,077,444	10,633,899	12,005,788	12,661,280	13,324,370
General	OTHER STATE REV/OTHER STATE AGENCY	-	-	-	-	-
General	MISC REV THRU DCFL	175,615	110,808	127,416	97,920	97,920
General	TRA SPCL FND-SIT. PENSION REV	377,676	378,480	423,979	423,979	423,979
General	FEDERAL AIDS AND GRANTS	1,761,613	1,784,319	2,382,415	1,788,480	1,890,039
General	FEDERAL AID FLOW THRU STATE	34,454	48,502	28,350	44,137	13,654
General	FEDERAL OVERPAYMENT REFUND	-	14,230	8,877	-	-
General	INSURANCE RECOVERY	-	-	-	-	-
<b>General Total</b>		<b>108,324,003</b>	<b>110,849,888</b>	<b>117,099,199</b>	<b>118,267,172</b>	<b>123,752,659</b>
Food Service	INTEREST EARNINGS	9,850	23,612	29,749	29,000	4,462
Food Service	GIFTS AND BEQUESTS					45,000
Food Service	MISC NON MEAL REVENUE	-	(287)	-	-	-
Food Service	STATE AIDS AND GRANTS	118,833	117,273	117,311	144,000	119,669
Food Service	OTHER STATE REV/OTHER STATE AGENCY	-	-	6,000	52	-
Food Service	TRA AND PERA SPECIAL FUNDING SITUATIC	-	423	-	-	-
Food Service	REGULAR LUNCH	168,996	159,832	175,551	160,000	179,080
Food Service	FREE & REDUCED	242,344	240,416	243,793	240,000	248,693
Food Service	COMMODITIES PAYMENT	33,722	21,587	19,039	20,000	-
Food Service	COMMODITIES GOODS	136,664	142,211	144,404	145,000	151,714
Food Service	BREAKFAST	59,532	65,669	66,295	65,000	67,627
Food Service	FOOD SALES TO PUPILS	2,042,442	2,287,133	2,217,055	2,109,700	2,262,482
Food Service	SPECIAL FUNCTION SALES	106,352	40,441	21,010	33,000	21,645
<b>Food Service Total</b>		<b>2,918,736</b>	<b>3,098,310</b>	<b>3,040,208</b>	<b>2,945,752</b>	<b>3,100,372</b>
Community Ed	PROPERTY TAX LEVY	1,154,675	1,097,941	1,047,868	1,123,267	1,123,267
Community Ed	FISCAL DISPARITIES	22,076	23,792	27,228	25,000	25,000
Community Ed	MISC TAX REVENUES	806	85	63	-	-
Community Ed	PROPERTY TAX SHIFT REVENUE	-	-	-	-	-
Community Ed	TUITION FROM PATRONS	4,839,359	5,538,977	6,263,052	6,406,242	7,307,500
Community Ed	FEES FROM PATRONS	182,539	141,713	175,900	188,500	12,500
Community Ed	INTEREST EARNINGS	16,656	17,709	30,344	29,000	29,000
Community Ed	GIFTS & BEQUESTS	19,740	25,949	45,448	34,500	15,000
Community Ed	MISCELLANEOUS	10,173	10,766	4,568	3,100	163,280
Community Ed	ABATEMENT AID	2,964	2,218	2,703	1,938	1,938

Edina Public Schools  
Revenues by Source

FUND	SOURCE	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
Community Ed	STATE PROPERTY TAX SHIFT	-	-	-	-	-
Community Ed	STATE AIDS AND GRANTS	309,088	320,475	342,367	322,291	335,136
Community Ed	NON-PUBLIC STATE AID	164,674	215,400	116,049	193,131	255,629
Community Ed	OTHER STATE REV/OTHER STATE AGENCY	-	2,625	-	-	-
Community Ed	TRA AND PERA SPECIAL FUNDING SITUATION	-	8,394	-	-	-
Community Ed	PERM INTERFD TRANSFER	-	-	62,117	-	-
<b>Community Ed Total</b>		<b>6,722,749</b>	<b>7,406,046</b>	<b>8,117,707</b>	<b>8,326,969</b>	<b>9,268,250</b>
Construction	PROPERTY TAX LEVY	5,097,985	5,404,218	5,300,000	5,914,554	6,277,200
Construction	INTEREST EARNINGS	634,353	481,447	190,040	400,000	80,000
Construction	GIFTS & BEQUESTS	11,837	5,641	2,619	-	-
Construction	INTEREST EARNINGS -BONDS	-	-	-	-	-
Construction	MISCELLANEOUS	-	-	-	643,578	33,472
	REAL PROPERTY SALES	-	4,721,013	-	-	-
Construction	SALE OF BONDS	16,812,206	-	24,751,058	-	-
Construction	PERM INTERFD TRANSF	4,102,593	7,779,439	3,151,386	1,188,753	1,558,215
<b>Construction Total</b>		<b>26,658,975</b>	<b>18,391,757</b>	<b>33,395,103</b>	<b>8,146,885</b>	<b>7,948,887</b>
Debt	PROPERTY TAX LEVY	13,673,296	15,093,143	14,668,774	15,564,979	14,394,983
Debt	FISCAL DISPARITIES	363,187	331,114	385,097	330,000	330,000
Debt	MISC TAX REVENUES	59	1,189	891	-	-
Debt	INTEREST EARNINGS	21,013	76,739	85,069	90,000	40,000
Debt	SALE OF BONDS	2,927	-	589,745	21,951,538	-
<b>Debt Total</b>		<b>14,060,482</b>	<b>15,502,185</b>	<b>15,729,576</b>	<b>37,936,516</b>	<b>14,764,983</b>
Self Insurance	MISCELLANEOUS	879,492	872,654	872,731	870,000	870,000
<b>Self Insurance Total</b>		<b>879,492</b>	<b>872,654</b>	<b>872,731</b>	<b>870,000</b>	<b>870,000</b>
<b>Grand Total</b>		<b>159,564,437</b>	<b>156,120,841</b>	<b>178,254,526</b>	<b>176,493,295</b>	<b>159,705,151</b>

Edina Public Schools  
Expenditures by Fund

FUND	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED
GENERAL	109,030,689	115,806,041	116,652,735	121,754,664	123,248,833
FOOD SERVICE	2,766,475	3,238,107	2,946,522	3,205,401	3,082,555
COMMUNITY SERVICES	7,263,948	7,149,545	7,925,658	8,243,981	8,984,603
CONSTRUCTION (ALT FACILITY)	80,884,660	59,193,867	28,122,494	19,304,764	22,463,704
DEBT SERVICE	13,527,860	14,695,370	14,672,195	37,047,015	14,630,538
SELF INSURANCE	830,258	876,069	867,492	870,000	870,000
<b>GRAND TOTAL</b>	<b>214,303,890</b>	<b>200,958,999</b>	<b>171,187,096</b>	<b>190,425,825</b>	<b>173,280,234</b>

Edina Public Schools  
Expenditures by Organization

FUND	ORGANIZATION	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
General	DISTRICT WIDE	31,222,445	32,085,054	28,090,346	28,755,233	28,961,258
General	SOUTH VIEW MIDDLE SCHOOL	11,274,517	10,514,239	11,947,273	11,445,161	11,106,745
General	VALLEY VIEW MIDDLE SCHOOL	12,769,956	10,467,261	10,642,879	12,236,668	12,764,168
General	EDINA HIGH SCHOOL	19,263,772	26,005,692	26,803,721	28,706,588	28,873,495
General	NON-PUBLIC SCHOOLS	62,927	104	4,629	3,488	3,432
General	CONCORD	6,558,609	6,947,199	7,219,314	7,746,724	7,607,517
General	CORNELIA	6,224,488	6,520,217	6,842,151	6,634,313	6,936,297
General	COUNTRYSIDE	5,046,797	5,121,671	5,604,915	5,931,286	6,290,183
General	HIGHLANDS	5,287,697	5,429,827	5,756,569	6,256,347	6,198,017
General	CREEK VALLEY	5,340,646	5,913,153	6,419,315	6,851,011	7,178,314
General	NORMANDALE	4,118,615	4,576,635	5,096,198	4,621,126	4,810,864
General	ECC-EARLY CHILDHOOD	1,860,220	2,224,989	2,225,425	2,566,719	2,518,543
General	HIGH SCHOOL OPTIONS	-	-	-	-	-
<b>General Total</b>		<b>109,030,689</b>	<b>115,806,041</b>	<b>116,652,735</b>	<b>121,754,664</b>	<b>123,248,833</b>
Food Service	DISTRICT WIDE	2,766,475	3,238,107	2,946,522	3,205,401	3,082,555
<b>Food Service Total</b>		<b>2,766,475</b>	<b>3,238,107</b>	<b>2,946,522</b>	<b>3,205,401</b>	<b>3,082,555</b>
Community Ed	CALVIN CHRISTIAN	19,713	12,963	12,246	37,756	34,618
Community Ed	GOLDEN YEARS MONESSORI	1,802	-	1,709	5,487	3,311
Community Ed	DISTRICT WIDE	7,076,346	4,211,570	4,873,524	5,099,817	5,275,379
Community Ed	OUR LADY OF GRACE	80,121	95,859	92,809	156,224	156,115
Community Ed	COMMUNITY CENTER	-	294,002	306,397	266,316	270,275
Community Ed	ST PETER'S	-	-	-	-	-
Community Ed	CHESTERTON ACADEMY	16,116	60,078	59,608	2,905	32,593
Community Ed	CONCORD	-	396,416	427,038	422,669	568,060
Community Ed	CORNELIA	-	343,565	376,553	355,032	419,582
Community Ed	COUNTRYSIDE	-	350,453	400,236	367,998	518,026
Community Ed	CREEK VALLEY	-	341,412	335,749	359,793	421,156
Community Ed	HIGHLANDS	-	300,818	325,304	344,113	474,917
Community Ed	NORMANDALE	-	425,752	406,515	395,208	542,122
Community Ed	SOUTH VIEW MIDDLE SCHOOL	-	157,203	152,284	182,310	127,601
Community Ed	VALLEY VIEW MIDDLE SCHOOL	-	125,594	136,045	228,692	120,741
Community Ed	HOME SCHOOL	69,850	33,861	19,641	19,660	20,108
<b>Community Ed Total</b>		<b>7,263,947</b>	<b>7,149,545</b>	<b>7,925,657</b>	<b>8,243,981</b>	<b>8,984,603</b>
Construction	DISTRICT WIDE	15,048,640	5,115,104	5,068,054	6,489,145	6,421,152
Construction	COMMUNITY CENTER	-	1,336,132	1,483,154	5,517,409	7,365,694
Construction	TRANSPORTATION FACILITY	-	2,223,067	12,681	-	-
Construction	SOUTH VIEW MIDDLE SCHOOL	3,380,667	14,075,036	5,380,167	-	-
Construction	VALLEY VIEW MIDDLE SCHOOL	213,161	5,767,498	9,198,815	7,298,210	8,676,858
Construction	EDINA HIGH SCHOOL	47,638,767	13,960,035	245,919	-	-
Construction	CONCORD	2,270,501	2,090,784	2,934	-	-
Construction	CORNELIA	4,626,513	6,499,443	710,612	-	-
Construction	COUNTRYSIDE	2,041,029	1,823,261	10,122	-	-
Construction	HIGHLANDS	(10,470)	1,437,355	3,458,335	-	-
Construction	CREEK VALLEY	57,384	2,043,258	2,561,953	-	-
Construction	NORMANDALE	3,436,268	1,978,299	50,538	-	-
Construction	ECC	2,182,201	844,595	(60,790)	-	-
<b>Construction Total</b>		<b>80,884,660</b>	<b>59,193,867</b>	<b>28,122,494</b>	<b>19,304,764</b>	<b>22,463,704</b>
Debt	DISTRICT WIDE	13,527,860	14,695,370	14,672,195	37,047,015	14,630,538
<b>Debt Total</b>		<b>13,527,860</b>	<b>14,695,370</b>	<b>14,672,195</b>	<b>37,047,015</b>	<b>14,630,538</b>
Self Insurance	DISTRICT WIDE	830,258	876,069	867,492	870,000	870,000
<b>Self Insurance Total</b>		<b>830,258</b>	<b>876,069</b>	<b>867,492</b>	<b>870,000</b>	<b>870,000</b>
<b>Grand Total</b>		<b>214,303,890</b>	<b>200,958,999</b>	<b>171,187,096</b>	<b>190,425,825</b>	<b>173,280,234</b>

**Edina Public Schools**  
**Expenditures by Program**

FUND	PROGRAM	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
General	BOARD OF EDUCATION	331,965	122,611	207,977	107,082	223,134
General	OFFICE OF SUP'T	309,610	403,227	434,224	435,818	387,955
General	INSTRUCTIONAL ADMINISTRATION	(81,494)	151,742	158,809	133,134	389,738
General	SCHOOL ADMINISTRATION	2,982,318	2,487,469	2,500,684	2,475,797	2,444,096
General	GENERAL ADMINISTRATIVE SUPPORT	1,092,045	901,432	943,229	990,804	871,468
General	OTHER ADMINISTRATIVE SUPPORT	728,013	404,918	202,340	103,461	28,569
General	COMMUNICATIONS	-	423,132	239,493	306,309	322,331
General	BUSINESS SUPPORT SERVICES	1,277,359	1,371,518	1,530,104	1,598,994	1,257,684
General	SCHOOL ELECTIONS	-	151,866	3,041	100,000	11,220
General	KINDERGARTEN	2,271,345	2,560,896	2,538,079	2,654,527	2,955,429
General	GENERAL ELEMENTARY	21,209,414	19,832,645	19,693,680	20,294,054	19,369,680
General	TITLE II IMPROVING TEACH QLTY	108,071	102,271	83,840	113,537	100,342
General	TITLE III, PART A ENGLISH LA	47,645	42,972	27,156	80,157	76,211
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-
General	SECONDARY GENERAL	2,773,533	3,546,463	3,964,858	4,101,032	4,431,797
General	ART	1,302,622	1,361,140	1,436,299	1,471,711	1,493,843
General	BUSINESS EDUCATION	300,865	178,440	48,814	32,712	129,776
General	TITLE I BASIC ESEA PROGRAM	186,338	142,565	211,592	196,224	284,417
General	GIFTED & TALENTED	1,211,518	1,308,740	1,229,167	1,073,905	1,164,646
General	ENGLISH SECOND LANGUAGE	1,315,050	1,151,277	1,304,991	1,311,321	1,265,609
General	ENGLISH (LANGUAGE ARTS)	3,231,574	3,590,105	3,500,372	3,751,339	3,590,744
General	FOREIGN LANGUAGE	2,907,004	2,709,506	2,591,882	2,616,229	2,633,853
General	HEALTH, PHY ED & RECREATION	1,747,012	2,570,729	2,808,771	2,877,153	2,904,035
General	FAMILY LIVING SCIENCE	505,524	483,544	534,792	515,805	671,214
General	INDUSTRIAL EDUCATION	522,912	635,751	505,992	524,574	528,275
General	MATHEMATICS	3,224,685	3,076,323	3,087,030	3,278,022	3,021,723
General	TECHNOLOGY EDUCATION	91,433	42,889	50,692	26,903	111,125
General	MUSIC	2,175,057	3,150,764	3,281,865	3,364,820	3,377,778
General	NATURAL SCIENCE	2,554,776	2,751,871	2,903,650	2,959,947	3,142,166
General	SOCIAL SCIENCES/STUDIES	2,901,788	2,919,878	3,045,484	3,150,214	3,121,392
General	CO-CURRICULAR ACTIVITIES	1,217,994	1,212,626	948,432	1,294,597	936,260
General	BOYS/GIRLS ATHLETICS	652,475	716,257	855,415	925,471	627,843
General	BOYS ATHLETICS	663,700	688,323	678,673	548,861	600,130
General	GIRLS ATHLETICS	561,090	619,484	644,315	595,279	577,083
General	EXTRA-CURRICULAR ACTIVITIES	5,365	4,501	461	6,551	6,683
General	SPECIAL NEEDS	89,182	73,695	26,447	13,700	28,234
General	CAREER AND TECHNICAL - GENERAL	191,498	181,194	139,402	350,603	147,767
General	SPECIAL ED GENERAL	585,884	950,890	1,105,893	1,124,137	1,139,255
General	SPEECH/LANGUAGE IMPAIRED	1,826,020	2,009,714	2,092,017	2,327,851	2,168,280
General	MILD-MODERATE DEV COG DISABLED	711,603	769,726	1,048,463	1,157,170	1,294,972
General	SEVERE-PROFOUND DEV COG DISAB	408,374	521,331	581,659	605,398	653,594
General	PHYSICALLY IMPAIRED	229,705	257,818	226,593	252,624	239,994
General	DEAF-HARD OF HEARING	430,732	373,679	398,403	446,433	433,060
General	VISUALLY IMPAIRED	79,494	47,722	52,998	58,081	47,021
General	LEARNING DISABILITIES	1,518,257	1,432,607	1,474,812	1,597,335	1,538,247
General	EMOTIONAL/BEHAVIORAL DISORDER	1,172,670	993,357	1,077,377	1,045,097	1,397,872
General	DEAF-BLIND	-	-	-	-	-
General	OTHER HEALTH IMPAIRED	1,111,573	980,715	1,112,341	1,102,729	1,133,836
General	AUTISTIC	2,646,992	2,687,708	3,055,422	3,184,094	3,356,790
General	EARLY CHILDHOOD SPECIAL ED	1,394,075	1,403,498	1,618,926	1,896,763	1,545,958
General	TRAUMATIC BRAIN INJURY	1,879	-	-	-	-
General	TRAUMATIC BRAIN INJURY	335,841	350,023	385,896	389,396	407,273
General	SPECIAL EDUCATION GENERAL	4,882,663	6,063,650	5,868,184	5,434,957	7,120,518
General	EARLY INTERVENING SERVICES	1,096,039	956,586	1,066,710	1,234,511	1,184,365
General	GENERAL INSTRUCTIONAL SUPPORT	2,006,633	2,788,911	3,124,584	4,481,462	3,777,258

Edina Public Schools  
Expenditures by Program

FUND	PROGRAM	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
General	CURRICULUM DEVELOPMENT	538,175	243,051	176,324	115,699	146,283
General	LIBRARY MEDIA CENTER	1,377,362	1,257,916	1,184,267	902,823	1,235,933
General	TECH LEVY	166,285	410,180	80,761	31,752	105,153
General	STAFF DEVELOPMENT	1,293,861	1,126,580	1,154,708	1,260,954	1,044,524
General	GUIDANCE SERVICES (7-12)	1,733,214	2,288,625	2,280,719	2,224,684	2,198,448
General	GUIDANCE SERV (1-6)	253,915	-	-	-	-
General	HEALTH SERVICES	886,871	790,966	783,894	867,319	876,465
General	PSYCHOLOGICAL SERVICES	-	46,170	22,814	22,830	23,925
General	SOCIAL WORK SRVICES	-	189,070	462,073	519,633	645,946
General	PUPIL TRANSPORTATION	4,951,635	6,041,165	6,049,624	5,997,766	6,082,306
General	OTHER PUPIL SUPPORT SERVICES	292,755	670,348	937,717	825,580	276,349
General	OPERATIONS & MAINTENANCE	7,256,522	7,680,939	8,044,206	8,051,324	8,291,691
General	CAPITAL FACILITIES	1,239,573	1,327,115	1,217,338	3,017,816	2,125,152
General	LTFM	7,673,351	8,767,079	7,353,182	6,857,801	8,989,194
General	RETIREMENT OF BONDS	-	-	-	-	-
General	EMPLOYEE BENEFITS	-	-	-	-	-
General	INSURANCE	319,454	306,141	252,778	340,000	534,916
General	TRANSFERS	-	-	-	-	-
<b>General Total</b>		<b>109,030,689</b>	<b>115,806,041</b>	<b>116,652,735</b>	<b>121,754,664</b>	<b>123,248,833</b>
Food Service	FOOD SERVICE	2,766,475	3,238,107	2,946,522	3,205,401	3,082,555
<b>Food Service Total</b>		<b>2,766,475</b>	<b>3,238,107</b>	<b>2,946,522</b>	<b>3,205,401</b>	<b>3,082,555</b>
Community Ed	GENERAL COMM EDUCATION	653,551	654,390	569,392	549,876	743,820
Community Ed	ADULTS WITH DISABILITIES	-	5,202	5,202	-	5,202
Community Ed	SCHOOL AGE CARE	3,452,094	3,340,439	3,599,061	3,648,301	4,280,791
Community Ed	EARLY CHILDHOOD & FAMILY ED	692,023	683,137	963,106	814,954	600,626
Community Ed	SCHOOL READINESS	147,389	173,531	193,159	246,130	232,253
Community Ed	PRE-SCHOOL SCREENING	65,224	34,976	34,671	32,207	32,207
Community Ed	YOUTH DEVELOPMENT	1,197,328	1,014,120	1,222,741	1,230,659	1,489,286
Community Ed	OTHER COMMUNITY EDUCATION	1,056,340	1,243,751	1,338,325	1,721,855	1,600,420
<b>Community Ed Total</b>		<b>7,263,948</b>	<b>7,149,545</b>	<b>7,925,658</b>	<b>8,243,981</b>	<b>8,984,603</b>
Construction	LTFM	3,803,088	23,639,051	9,166,813	12,016,970	16,042,552
Construction	BUILDING CONSTRUCTION	77,081,571	35,554,816	18,955,680	7,287,794	6,421,152
<b>Construction Total</b>		<b>80,884,660</b>	<b>59,193,867</b>	<b>28,122,494</b>	<b>19,304,764</b>	<b>22,463,704</b>
Debt	RETIREMENT OF LT DEBT	13,527,860	14,695,370	14,672,195	37,047,015	14,630,538
<b>Debt Total</b>		<b>13,527,860</b>	<b>14,695,370</b>	<b>14,672,195</b>	<b>37,047,015</b>	<b>14,630,538</b>
Self Insurance	GENERAL ADMINISTRATIVE SUPPORT	830,258	876,069	867,492	870,000	870,000
<b>Self Insurance Total</b>		<b>830,258</b>	<b>876,069</b>	<b>867,492</b>	<b>870,000</b>	<b>870,000</b>
<b>Grand Total</b>		<b>214,303,890</b>	<b>200,958,999</b>	<b>171,187,096</b>	<b>190,425,825</b>	<b>173,280,234</b>

**Edina Public Schools**  
**Expenditures by Finance**

FUND	FINANCE	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
General	GENERAL	65,429,282	67,867,033	69,959,928	70,303,870	72,896,283
General	FED EDUCATION JOBS FUND FY12	-	22,526	97,292	-	-
General	OPERATING CAPITAL	1,822,681	3,013,350	2,583,739	5,777,928	3,117,140
General	AREA LEARNING CENTER	207,700	198,548	252,811	367,153	148,235
General	AREA LRNING CTR STATE APPROVD	403,580	433,462	317,247	375,462	271,161
General	ACHIEVEMENT & INTEGRATION	982,059	995,227	995,084	1,050,424	1,117,817
General	50% SITE-STAFF DEVELOPMENT	1,270,766	1,096,472	1,146,436	1,247,933	1,032,893
General	BASIC SKILLS	1,289,211	1,367,943	1,517,575	1,532,215	1,279,110
General	INCENTIVE REVENUE	58,872	73,483	69,251	91,902	91,464
General	AMERICAN INDIAN AID	-	-	24,777	22,148	16,771
General	LEARNING AND DEVELOPMENT	1,903,053	1,902,855	1,904,054	1,899,794	-
General	ALTERNATIVE TEACHER PAY SYSTEM	2,362,199	2,430,635	2,290,260	2,409,341	2,315,721
General	SAFE SCHOOLS CRIME LEVY	541,139	564,334	664,804	824,077	525,989
General	PHYSICAL HAZARDS	14,006	2,835	10,039	37,132	49,210
General	OTHER HAZARDOUS MATERIALS	13,607	44,077	27,624	33,949	44,992
General	ENVIRONMENTAL H & S MGMT	262,026	147,704	168,385	194,327	227,221
General	ASBESTOS REMOVAL	50,392	-	19,407	-	-
General	BLDG HARDWARE & EQUIPMENT	-	6,512	29,484	158,248	161,349
General	FIRE SAFETY	53,573	43,957	36,458	56,335	74,659
General	INDOOR AIR QUALITY	2,000	-	-	-	-
General	MED ASSIST THIRD PARTY BILLING	2,026	202,155	202,526	131,188	202,526
General	DEFERRED MAINTENANCE PROGRAM	-	1,048	292,234	759,218	1,006,169
General	MECHANICAL SYSTEM	4,205,680	7,893,257	3,292,163	1,390,130	1,873,464
General	PLUMBING	28,118	-	48,300	-	-
General	PROF SERVICES	97,316	99,388	219,655	203,412	217,860
General	ROOFING	804,951	325,640	1,083,705	3,001,516	3,977,813
General	SITE PROJECTS	2,122,300	180,135	1,089,664	1,023,534	1,356,457
General	DEFERRED MAINTENACE PROGRAM	-	-	-	-	-
General	GIFTED AND TALENTED	1,184,667	1,277,912	1,204,249	1,050,201	1,143,472
General	TITLE I BASIC ESEA PROGRAM	186,338	142,565	197,884	196,224	284,417
General	TITLE II IMPROVE TEACHER QULTY	108,071	102,271	83,840	113,537	100,342
General	TITLE III, PART A ENGLISH LA	45,776	42,972	26,859	78,582	74,804
General	PL101-476 GENL SPEC EDUCATION	1,408,642	1,447,306	2,041,833	1,367,794	1,430,475
General	PL101-476 EARLY EDUCATION HAND	28,142	49,205	34,477	32,715	-
General	SPECIAL ED DESCRETIONARY GRANT	-	-	-	-	-
General	INFNTS & TDLRS (0-2) PL102-119	20,670	36,135	16,382	36,239	-
General	FEDERAL - CIMP	-	-	-	-	-
General	FEDERAL PERKINS GRANT	13,600	12,367	12,882	13,500	13,655
General	OPEN ENROLLMENT TRANSPORTATION	97,243	89,270	96,686	100,000	102,487
General	TRANS TO MULTI-DISTRICT INTEGRATIC	644,866	462,308	551,034	540,000	628,686
General	NOON KINDERGARTEN	-	-	-	-	-
General	LATE ACTIVITY ROUTE	32,704	32,546	36,412	40,000	38,596
General	TRAFFIC HAZARDS - WALKERS	40,380	39,762	44,731	69,836	3,299
General	REGULAR TO AND FROM SCHOOL	1,817,097	2,558,631	2,628,275	2,453,820	2,781,730
General	REGULAR SUMMER SCHOOL	76,608	31,901	83,728	34,242	88,751
General	SPECIAL ED TRANSPORT	1,649,380	1,610,699	1,725,245	1,785,205	1,852,425
General	BETWEEN SCHOOLS - PUBLIC	115,669	77,478	49,406	55,000	52,370
General	NONPUBLIC NOREGULAR	10,411	10,186	9,403	10,933	9,967
General	SPECIAL TRANSPORTATION	84,000	151,963	183,264	185,000	194,260
General	NON AUTHORIZED TRANSPORTATION	383,277	638,235	607,151	561,092	659,267
General	STATE SPECIAL ED GENERAL	16,089,271	16,885,453	17,565,171	18,988,905	20,748,378
General	STATE SPECIAL ED BIRTH-TWO	-	-	-	-	-
General	CAPITAL PROJECTS LEVY	-	-	-	-	-
General	COLLABORATION EARLY INTERVENTION	800,439	769,106	752,088	800,000	875,000
General	CAREER AND TECHNICAL - GENERAL	191,498	363,865	345,270	350,603	147,767
General	CAREER AND TECHNICAL - SPEC ED	75,404	61,328	13,565	-	14,379
General	LEARN & SERVE AMERICA	-	-	-	-	-

Edina Public Schools  
Expenditures by Finance

FUND	FINANCE	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
General	FEDERAL CHOICE GRANT(WMEP)	-	-	-	-	-
<b>General Total</b>	<b>General Total</b>	<b>109,030,689</b>	<b>115,806,041</b>	<b>116,652,735</b>	<b>121,754,664</b>	<b>123,248,833</b>
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,382,007	1,974,391	1,899,891	1,803,890	1,996,075
Food Service	SCHOOL BREAKFAST PROGRAM	652,018	38,570	42,465	67,320	44,615
Food Service	A LA CARTE FOOD SERVICE	732,450	1,225,147	1,004,166	1,334,191	1,041,865
<b>Food Service Total</b>	<b>Food Service Total</b>	<b>2,766,475</b>	<b>3,238,107</b>	<b>2,946,522</b>	<b>3,205,401</b>	<b>3,082,555</b>
Community Ed	GENERAL	581,031	0	-	-	-
Community Ed	COMMUNITY EDUCATION	5,026,993	4,612,705	4,911,528	5,178,896	6,005,015
Community Ed	EARLY CHILDHOOD & FAMILY ED	683,313	683,137	869,401	806,240	591,911
Community Ed	ADULT W/DISABILITIES	-	5,202	5,202	-	5,202
Community Ed	ECFE HOME VISIT	8,710	-	9,025	8,714	8,714
Community Ed	AFTER SCHOOL ENRICHMENT	-	351,894	490,195	516,868	545,785
Community Ed	LEARNING READINESS	147,389	173,531	193,159	246,130	232,253
Community Ed	NONPUBLIC HEALTH SERVICES	60,747	20,975	6,032	91,228	99,367
Community Ed	NONPUBLIC TEXTBOOKS	77,300	88,874	84,198	71,901	84,375
Community Ed	NONPUBLIC GUIDANCE & COUNSELING	40,622	80,752	82,957	44,077	49,777
Community Ed	EARLY CHILDHOOD SCREENING	65,224	34,976	34,671	32,207	32,207
Community Ed	YOUTH DEVELOPMENT/SERVICES	-	658,951	732,546	713,791	943,501
Community Ed	CHILDREN W DISABILITIES IN S A C	477,279	437,470	506,743	533,929	386,496
Community Ed	COLLABORATION EARLY INTERVENTION	95,341	1,078	-	-	-
<b>Community Ed Total</b>	<b>Community Ed Total</b>	<b>7,263,948</b>	<b>7,149,545</b>	<b>7,925,657</b>	<b>8,243,980</b>	<b>8,984,603</b>
Construction	GENERAL	72,435,952	30,096,245	14,187,314	798,649	-
Construction	MECHANICAL SYSTEM	3,803,087	23,636,308	9,113,063	12,016,970	16,042,552
Construction	ALTERNATIVE FACILITIES PROGRAM	-	-	-	-	-
Construction	CERT OF PARTICIPATION PROJECTS	-	-	-	-	-
Construction	CAPITAL PROJECTS LEVY	4,645,619	5,461,315	4,822,116	6,489,145	6,421,152
<b>Construction Total</b>	<b>Alt Facility Total</b>	<b>80,884,659</b>	<b>59,193,867</b>	<b>28,122,494</b>	<b>19,304,764</b>	<b>22,463,704</b>
Debt	GENERAL	13,527,860	14,695,370	14,672,195	37,047,015	14,630,538
<b>Debt Total</b>	<b>Debt Total</b>	<b>13,527,860</b>	<b>14,695,370</b>	<b>14,672,195</b>	<b>37,047,015</b>	<b>14,630,538</b>
Self Insurance	GENERAL	830,258	876,069	867,492	870,000	870,000
<b>Self Insurance Total</b>	<b>Self Insurance Total</b>	<b>830,258</b>	<b>876,069</b>	<b>867,492</b>	<b>870,000</b>	<b>870,000</b>
<b>Grand Total</b>	<b>Grand Total</b>	<b>214,303,890</b>	<b>200,958,999</b>	<b>171,187,096</b>	<b>190,425,825</b>	<b>173,280,234</b>



**Edina Public Schools  
Expenditures by Object**

FUND	OBJECT	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
General	ADMINISTRATION/SUPERVISION	3,859,032	4,382,661	4,308,803	4,180,574	4,597,068
General	LICENSED CLASSROOM TEACHER	37,599,794	38,607,200	39,638,202	41,611,979	41,497,848
General	NONLICENSED CLASSROOM TEACHER	-	488,758	501,970	512,898	612,002
General	LICENSED INSTRUCTIONAL SUPPORT	2,048,025	2,356,967	2,782,911	2,553,473	2,402,600
General	NONLICENSED INSTRUCT SUPPORT	7,627	3,784	4,137	-	-
General	SUBSTITUTE TEACHERS	1,240,458	1,108,300	1,084,129	1,105,812	17,500
General	SUBSTITUTE NONLICENSED CLASSROOM	94,957	96,347	41,912	50,000	50,000
General	PHYSICAL THERAPIST	72,921	80,868	85,956	89,756	91,301
General	OCCUPATIONAL THERAPIST	308,396	343,745	361,015	392,239	366,340
General	SPEECH/LANGUAGE PATHOLOGIST	1,268,792	1,403,654	1,448,660	1,530,659	1,558,534
General	SCHOOL NURSE	507,141	678,196	685,818	706,000	662,124
General	SOCIAL WORKERS	727,557	757,075	830,288	928,344	932,142
General	PSYCHOLOGISTS	638,802	765,578	813,017	773,655	695,357
General	MENTAL HEALTH PRACTITIONER	-	48,135	59,901	62,892	65,169
General	CERTIFIED PARAPROFESSIONAL	3,646,566	3,165,335	3,364,218	3,682,065	4,139,137
General	SPECIAL ED LANG INTERPRETATION	-	-	-	-	-
General	COUNSELORS	1,188,017	1,452,885	1,488,957	1,488,596	1,490,326
General	NON INSTRUCTIONAL SUPPORT	8,215,941	9,054,836	9,146,646	9,177,544	8,472,681
General	ADAPTIVE PHY ED & DAPE	342,604	396,508	375,821	342,786	368,472
General	CULTURAL LIAISON	127,436	125,146	143,606	148,631	133,958
General	OTHER SALARY PAYMENTS CERTIFIED	3,600,899	3,378,509	3,116,872	3,222,943	3,299,817
General	OTHER SALARY PAYMENTS NON CERTIFIED	39,148	31,528	41,892	43,156	100,000
General	SABBATICAL LEAVE	-	-	-	-	-
General	SEVERANCE	917,276	816,205	831,393	945,234	1,000,000
General	SALARY BETWEEN FUNDS	(4,050)	(272,476)	(151,530)	(156,300)	15,000
General	SALARY ADJ CAFETERIA PLAN	-	15,359	33,400	34,000	-
General	FICA/MEDICARE	4,795,713	5,048,897	5,139,248	5,408,926	5,150,988
General	PERA	1,018,612	1,092,840	1,079,006	1,068,148	1,010,382
General	TRA	3,758,622	3,946,135	4,216,495	4,374,982	4,322,422
General	HEALTH INSURANCE	9,402,918	9,786,653	10,289,918	10,251,797	11,549,076
General	LIFE INSURANCE	107,136	84,056	82,475	79,628	91,968
General	DENTAL INSURANCE	385,777	382,730	407,422	405,260	405,215
General	LONG TERM DISABILITY INSURANCE	127,471	115,832	113,321	131,829	134,451
General	TSA/DEFERRED COMPENSATION	824,216	900,029	918,445	946,410	1,010,676
General	TAX ADV HEALTH ARRANGEMENTS	349,628	134,888	138,930	131,617	-
General	WORKERS COMPENSATION	480,717	441,471	473,776	387,788	380,489
General	UNEMPLOYMENT COMPENSATION	18,331	69,626	61,193	60,000	75,000
General	POST EMPLOYMENT BENEFITS	766,039	769,106	752,088	800,000	875,000
General	INTERDEPARTMENT CHARGEBACKS	-	(69,355)	(45,501)	(38,300)	-
General	OTHER BENEFITS	17,477	29,303	16,344	21,616	-
General	OFFICIALS	-	72,276	64,380	59,370	54,500
General	FED CONTRACTS < \$25000	49,821	14,034	10,190	20,886	35,000
General	FED CONTRACTS > \$25000	-	-	-	-	-
General	CONSULTING FEES/FEES FOR SVCS	2,312,557	1,984,867	2,722,222	1,867,580	2,291,096
General	SPECIAL EDUCATION LEGAL FEES	16,362	14,055	4,352	10,000	10,000
General	NON-SPED LITIGATION COST	-	109,105	77,185	108,000	121,353
General	FED TUITION PMT < \$25,000	-	-	-	-	-
General	FED TUITION EXCESS OF \$25K	-	-	-	-	-
General	COMMUNICATION SERVICES	122,914	112,727	137,877	125,230	174,931
General	POSTAGE	40,360	51,697	35,212	40,605	50,296
General	UTILITY SERVICES	1,901,704	1,629,255	1,637,153	1,712,207	1,725,591
General	INSURANCE	350,545	348,307	307,906	395,400	595,616
General	SPEECH/LANG PATH >\$25,000	-	-	-	-	-
General	REPAIRS & MAINTENANCE	321,107	369,348	351,503	324,185	374,121
General	PUPIL TRANS - TRANS.REG T	-	-	-	-	9,000
General	FOREIGN LANG INTERPR <\$25,000	19,278	34,070	28,587	19,500	30,000
General	CONTRACTED TRANSPORTATION	1,611,021	1,586,611	1,983,174	1,947,580	2,211,300
General	INTERDISTRICT TRANSPORTATION	(68,046)	(63,058)	(55,499)	(70,740)	(65,535)
General	TRAVEL, CONVENTIONS & CONFERENCE	293,922	324,908	309,505	291,722	456,903

Edina Public Schools  
Expenditures by Object

FUND	OBJECT	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
General	OUT OF STATE TRAVEL PD FEDERAL	7,484	6,462	1,428	9,600	7,300
General	ENTRY FEES & STUDENT TRAVEL	2,633	112,093	109,104	341,402	129,478
General	OPERATING LEASES OR RENT	142,115	618,578	563,783	477,507	613,906
General	SPEECH/LANG PATH <\$25,000	-	-	-	-	-
General	LIC SCHL NURSE CONTCT <\$25,000	-	131	-	-	-
General	LIC NURSE SVCS CONTCT <\$25,000	-	-	-	-	-
General	QUALIFIED MENTAL HEALTH PROFFESIONAL	2,530	10,041	2,000	10,000	2,000
General	OTHER REIMBURSEMENTS	-	-	-	-	-
General	PAYMENTS TO OTHER SCHOOL DISTRICTS	366,804	554,023	600,665	690,258	821,965
General	REIMB TO MN DISTRICT	15,492	213,406	199,832	166,957	176,966
General	SPEC ED CONTRACTED SVC/PUPILS	122,193	33,630	7,139	144,700	144,700
General	EDUC PURPOSES-NONSCHOOL DIST	436,543	285,518	474,130	384,000	556,348
General	SPEC ED SALARY OTHER DISTRICT	166,255	119,413	94,284	95,100	95,100
General	SPEC ED BENEFIT OTHER DISTRICT	60,807	39,775	35,308	35,614	35,614
General	INTERDEPARTMENT CHARGEBACKS	(80,000)	(128,834)	(103,015)	(66,340)	(100,000)
General	SPEC ED CONTRACTED COOP SERVICE	-	-	-	-	-
General	SUPPLIES & MATERIALS NON INSTRUCTION	963,605	1,193,497	1,078,658	1,017,394	1,128,114
General	SUPPLIES & MATERIALS SOFTWARE	26,026	1,000	53,039	262,500	25,000
General	INST SOFTWARE LISENCE AGREEMENTS	-	5,036	17,490	10,000	17,500
General	SUPPLIES & MATERIALS NON INDIVIDUAL	1,462,144	1,552,890	1,351,798	1,752,944	1,375,655
General	SUPPLIES & MATERIALS INDIVIDUAL	133,660	158,303	140,683	133,428	157,568
General	FUELS	202,885	887,623	779,689	834,500	858,649
General	INSTRUCTIONAL TECHNOLOGY SUPPLIES	-	4,695	8,121	7,500	15,000
General	INSTRUCTIONAL TECHNOLOGY DEVICES	-	3,689	14,986	30,000	30,000
General	TEXTBOOKS & WORKBOOKS	497,864	585,249	666,510	326,727	457,500
General	STANDARDIZED TESTS	136,899	69,727	250	-	-
General	MEDIA RESOURCES	6,050	1,369	3,183	11,778	5,000
General	FOOD	34,923	24,073	31,660	17,600	27,803
General	NON INSTRUCTIONAL TECH SOFTWARE	-	-	-	4,000	5,000
General	BUILDING CONTRUCTION	3,429,626	438,772	2,941,011	5,702,485	6,581,685
General	EQUIPMENT PURCHASED	427,438	969,126	722,130	1,988,204	1,314,358
General	SPEC ED INSTRUCTIONAL EQUIPMNT	595	4,970	330	24,500	20,000
General	CAPITAL LEASES	-	-	-	125,000	125,000
General	PUPIL TRANSPORTATION VEHICLES	48,369	588,293	294,632	817,002	450,000
General	VEHICLES LEASED/PURCHASED	30,515	-	44,015	55,000	-
General	TECHNOLOGY EQUIPMENT	(2,609)	16,659	19,111	-	-
General	SPEC ED TECHNOLOGY EQUIPMNT	7,740	902	2,259	19,500	19,500
General	LEASE PRINCIPAL	224,550	228,860	238,316	238,316	238,317
General	LEASE INTEREST	108,727	101,413	93,899	90,811	93,961
General	CAPITAL LEASES CONTRA ACCOUNT	-	-	-	-	-
General	OTHER CAPITAL	-	-	-	-	-
General	LOANS INTEREST	-	-	-	-	-
General	OTHER DEBT EXPENSE	-	-	-	-	-
General	DUES MEMBERSHIPS LICENSES	82,118	74,780	62,350	57,610	76,016
General	FEDERAL & NONPUBLIC INDIRECT COST	(8,933)	(12,160)	(12,826)	(12,826)	(12,826)
General	TAXES, SPECIAL ASSESSMENTS	18,348	69,474	44,739	25,000	25,000
General	SCHOLARSHIPS	5,485	122,785	139,663	6,000	102,250
General	TRA & PERA PENSION EXP	377,676	378,480	423,979	423,979	423,979
General	PERMANENT TRANSFER OTHER FUNDS	4,102,593	7,866,784	3,213,503	1,188,753	1,558,215
<b>General Total</b>		<b>109,030,689</b>	<b>115,806,041</b>	<b>116,652,735</b>	<b>121,754,664</b>	<b>123,248,834</b>
Food Service	NON INSTRUCTIONAL SUPPORT	107,063	133,579	122,142	182,433	128,326
Food Service	OTHER SALARY PAYMENTS CERTIFIED	-	-	3,946	-	4,146
Food Service	STAFF DEVELOPMENT	4,050	272,476	151,530	156,300	159,201
Food Service	FICA/MEDICARE	7,845	9,305	8,836	12,885	9,284
Food Service	PERA	4,215	7,028	6,738	8,110	7,080
Food Service	TRA	3,680	2,987	2,774	363	2,914
Food Service	HEALTH INSURANCE	92	22,147	12,207	22,521	12,825
Food Service	LIFE INSURANCE	-	56	1,290	54	1,356
Food Service	DENTAL INSURANCE	-	429	418	445	439

**Edina Public Schools  
Expenditures by Object**

FUND	OBJECT	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
Food Service	LONG TERM DISABILITY INSURANCE	-	190	130	241	136
Food Service	TSA/MINN DEFER COMP PLAN	28	329	372	343	391
Food Service	WORKERS COMPENSATION	375	322	491	728	517
Food Service	INTERDEPARTMENT CHARGEBACKS	-	69,355	45,501	38,300	47,804
Food Service	CONSULTING FEES/FEES FOR SVCS	2,330,107	2,255,586	2,286,136	2,464,511	2,376,883
Food Service	UTILITY SERVICES	-	-	-	-	-
Food Service	REPAIRS & MAINTENANCE	47,445	93,964	29,995	60,000	31,513
Food Service	INTERDEPARTMENT CHARGEBACKS	80,000	131,965	103,015	69,000	108,230
Food Service	SUPPLIES & MATERIALS NON INSTRUCTION	26,653	28,200	13,175	14,500	13,842
Food Service	FOOD	-	2,039	918	-	965
Food Service	COMMODITIES	136,664	142,211	144,404	124,666	151,714
Food Service	MILK	-	-	-	-	-
Food Service	EQUIPMENT PURCHASED	18,206	65,516	12,504	50,000	-
Food Service	TECHNOLOGY EQUIPMENT	-	-	-	-	-
Food Service	TRA & PERA PENSION EXP	52	423	-	-	-
Food Service	SCHOLARSHIPS	-	-	-	-	24,989
<b>Food Service Total</b>		<b>2,766,475</b>	<b>3,238,107</b>	<b>2,946,522</b>	<b>3,205,401</b>	<b>3,082,555</b>
Community Ed	ADMINISTRATION/SUPERVISION	1,776,763	1,734,348	1,727,905	1,895,247	2,292,142
Community Ed	ECFE/SCHL READINESS COORDINATOR	179,470	222,331	236,414	60,238	62,045
Community Ed	LICENSED CLASSROOM TEACHER	-	10,784	221,222	854,440	696,058
Community Ed	NONLICENSED CLASSROOM TEACHER	250	(30)	18,494	430,652	327,001
Community Ed	LICENSED INSTRUCTIONAL SUPPORT	16,339	595,766	246,603	74,856	82,994
Community Ed	SUBSTITUTE NONLICENSED CLASSROOM	-	325	-	-	-
Community Ed	SUBSTITUTE NONLICENSED CLASSROOM	-	12,600	15,336	14,131	14,131
Community Ed	NON INSTRUCTIONAL SUPPORT	1,871,242	1,604,714	1,807,726	1,520,865	1,578,541
Community Ed	OTHER SALARY PAYMENTS NON CERTIFIED	718,711	232,280	570,194	322,700	308,856
Community Ed	SEVERANCE	-	-	-	-	-
Community Ed	SALARY BETWEEN FUNDS	-	-	-	-	-
Community Ed	FICA/MEDICARE	323,436	320,774	350,892	415,841	389,162
Community Ed	PERA	271,612	269,958	287,658	285,619	322,273
Community Ed	TRA	51,356	50,360	73,801	125,815	72,133
Community Ed	HEALTH INSURANCE	408,100	360,888	386,370	402,899	402,557
Community Ed	LIFE INSURANCE	3,834	5,368	17,171	4,128	20,385
Community Ed	DENTAL INSURANCE	23,114	21,667	21,946	22,453	24,896
Community Ed	LONG TERM DISABILITY INSURANCE	6,800	5,781	5,690	7,611	5,344
Community Ed	TSA/DEFERRED COMPENSATION	25,428	29,623	34,713	37,929	33,576
Community Ed	TAX ADV HEALTH ARRANGEMENTS	1,812	-	1,800	-	-
Community Ed	WORKERS COMPENSATION	24,450	17,704	20,536	19,343	16,825
Community Ed	OTHER BENEFITS	-	-	-	2,000	400
Community Ed	FEDERAL SUB AWARDS/CONT<25,000	8,863	-	-	-	-
Community Ed	CONSULTING FEES/FEES FOR SVCS	964,891	1,046,512	1,242,576	1,068,327	1,261,027
Community Ed	COMMUNICATION SERVICES	11,002	10,438	12,493	14,790	12,610
Community Ed	POSTAGE	12,634	10,976	9,602	19,850	16,000
Community Ed	REPAIRS & MAINTENANCE	-	-	-	-	-
Community Ed	CONTRACTED TRANSPORTATION	-	3,072	878	950	900
Community Ed	INTERDISTRICT TRANSPORTATION	68,046	63,058	55,499	70,740	69,260
Community Ed	TRAVEL, CONVENTIONS & CONFERENCE	14,285	13,358	12,349	37,330	66,300
Community Ed	ENTRY FEES & STUDENT TRAVEL	-	49,487	64,647	67,600	122,400
Community Ed	INTERDEPARTMENT CHARGEBACKS	59,401	19,770	13,626	54,800	11,700
Community Ed	EDUC PURPOSES-NONSCHOOL DIST	-	11,147	-	-	-
Community Ed	INTERDEPART CHARGEBACK	-	-	-	-	161,321
Community Ed	SUPPLIES & MATERIALS NON INSTRUCTION	267,132	162,911	183,291	152,900	143,314
Community Ed	SUPPLIES & MATERIALS NON INDIVIDUAL	5,202	15,540	10,667	3,900	15,352
Community Ed	SUPPPPLIES & MATERIALS SOFTWARE	3,016	1,060	1,790	-	-
Community Ed	TEXTBOOKS & WORKBOOKS	77,300	88,874	84,198	71,901	84,375
Community Ed	MEDIA RESOURCES	-	-	-	-	-
Community Ed	FOOD	-	122,398	135,483	138,900	166,600
Community Ed	EQUIPMENT PURCHASED	51,962	14,320	40,504	31,500	88,000
Community Ed	DUES MEMBERSHIPS LICENSES	-	832	761	900	2,800

**Edina Public Schools  
Expenditures by Object**

FUND	OBJECT	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY20 REVISED BUDGET	FY21 ADOPTED BUDGET
Community Ed	TRA & PERA PENSION EXP	8,564	8,394	-	-	-
Community Ed	FEDERAL & NONPUBLIC INDIRECT COST	8,933	12,160	12,826	12,826	12,826
Community Ed	SCHOLARSHIPS	-	-	-	-	100,500
Community Ed	PERMANENT TRANSFER OTHER FUNDS	-	-	-	-	-
<b>Community Ed Total</b>		<b>7,263,948</b>	<b>7,149,545</b>	<b>7,925,658</b>	<b>8,243,981</b>	<b>8,984,603</b>
Construction	ADMINISTRATION/SUPERVISION	77,186	-	359,227	461,009	324,503
Construction	LICENSED CLASSROOM TEACHER	-	-	-	-	-
Construction	N-LIC CLASSROOM PERS	1,116	-	-	-	-
Construction	LICENSED INSTRUCTIONAL SUPPORT	-	-	-	91,296	-
Construction	NON LICENSED INSTRUCTIONAL SUPPORT	428,378	-	-	817,656	-
Construction	SUBSTITUTE TEACHERS	2,542	-	-	-	-
Construction	NON INSTRUCTIONAL SUPPORT	4,451	872,827	235,579	638,968	1,769,416
Construction	OTHER SALARY PAYMENTS- LICENSED	230,216	35,386	34,790	142,785	1,247,674
Construction	OTHER SALARY PAYMENTS- NON-LICENSED	806,358	578,752	1,164,484	253,924	81,182
Construction	SEVERANCE	51,025	1,121	-	-	-
Construction	FICA/MEDICARE	109,394	104,396	126,730	172,641	-
Construction	PERA	93,316	95,752	130,436	143,205	-
Construction	TRA	16,358	14,418	2,996	27,993	-
Construction	HEALTH INSURANCE	226,008	223,915	253,934	330,367	-
Construction	LIFE INSURANCE	1,520	1,140	1,511	2,241	-
Construction	DENTAL INSURANCE	1,816	1,548	3,361	5,935	-
Construction	LONG TERM DISABILITY INSURANCE	3,164	2,630	3,074	4,774	-
Construction	TSA/DEFERRED COMPENSATION	7,467	8,302	13,904	22,764	-
Construction	TAX ADV HEALTH ARRANGEMENTS	2,088	1,040	-	1,040	-
Construction	WORKERS COMPENSATION	5,803	7,177	9,344	9,051	-
Construction	CONSULTING FEES/FEES FOR SVCS	7,690,061	3,099,385	1,087,592	100,000	120,099
Construction	REPAIR/MAINT/ COMPUTERS/T	-	-	-	-	-
Construction	PROPERTY INSURANCE	39,745	37,126	12,408	-	-
Construction	TRAVEL, CONVENTIONS & CONFERENCE	20,827	-	-	17,800	22,956
Construction	SUPPLIES & MATERIALS NON INSTRUCTION	1,395	-	-	-	-
Construction	NON-INSTR SOFTWARE/LICENSI	4,529	-	-	729,363	854,066
Construction	SOFTWARE INSTRUCTIONAL	-	-	-	351,946	309,783
Construction	SUPPLIES & MATERIALS NON INDIVIDUAL	313,841	-	-	-	-
Construction	INSTR TECH SUPPLIES	-	-	-	-	-
Construction	STANDARDIZED TESTS	-	-	-	-	79,560
Construction	FOOD	-	-	-	2,000	2,000
Construction	TRANS-CONSTRUCTION SITE ACQUISITION	15,436	-	-	-	-
Construction	BUILDING CONTRUCTION	68,087,969	48,752,900	22,101,679	12,833,619	15,962,453
Construction	EQUIPMENT PURCHASED	1,148,294	3,653,032	1,231,180	-	-
Construction	CAPITAL LEASE	-	-	-	-	-
Construction	TECHNOLOGY EQUIPMENT	1,487,067	814,644	362,504	150,308	337,880
Construction	CAPITAL INSTR TECH HARDWR	-	888,377	796,094	1,994,079	1,352,132
Construction	PRINCIPAL ON CAPITAL LEASES	-	-	-	-	-
Construction	INTEREST ON CAPITAL LEASES	-	-	-	-	-
Construction	CAPITAL LEASES CONTRA ACCOUNT	-	-	-	-	-
Construction	COUNTRYSIDE	7,288	-	191,667	-	-
<b>Construction Total</b>		<b>80,884,660</b>	<b>59,193,867</b>	<b>28,122,494</b>	<b>19,304,764</b>	<b>22,463,704</b>
Debt	BOND PRINCIPAL	6,130,000	7,180,000	7,405,000	30,035,000	7,050,000
Debt	BOND INTEREST	7,385,085	7,508,595	7,258,595	6,895,625	7,570,538
Debt	OTHER DEBT EXPENSE	12,775	6,775	8,600	116,390	10,000
Debt	BOND REFUNDING	-	-	-	-	-
<b>Debt Total</b>		<b>13,527,860</b>	<b>14,695,370</b>	<b>14,672,195</b>	<b>37,047,015</b>	<b>14,630,538</b>
Self Insurance	CONSULTING FEES/FEES FOR SVCS	830,258	876,069	867,492	870,000	870,000
<b>Self Insurance Total</b>		<b>830,258</b>	<b>876,069</b>	<b>867,492</b>	<b>870,000</b>	<b>870,000</b>
<b>Grand Total</b>		<b>214,303,890</b>	<b>200,958,999</b>	<b>171,187,096</b>	<b>190,425,825</b>	<b>173,280,234</b>