



**Edina** **Public**  
**Schools**

**DEFINING EXCELLENCE**

**2015-2016**  
**FINAL BUDGET**

**Board Approved January 11, 2016**

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DEFINING EXCELLENCE

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**January 11, 2016**

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

We respectfully submit the 2015-2016 Final 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 Final Budget represents a projection of revenue and expenditures for the 2015-16 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 2015-16 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 bus garage.



## **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 2015 legislature approved a 2% increase for 2015-16 and 2016-2017 in the General Education formula. Previous and future 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, 2011, the District was successful in its request to renew the existing operating levy scheduled to sunset in 2011-12 and renew and increase a capital/technology levy. The increase of \$3.5 million in technology funding will expand and integrate technology infrastructure, hardware, software, support and training. In May 2015, the District was successful in its request to issue \$124.9 million in bonds to support a number of capital projects. Successful levy referenda votes have allowed the District to maintain its history of educational excellence.

## **DISTRICT POPULATION**

Funding for Minnesota school districts is largely driven by enrollment. The majority of Minnesota school districts are facing declining enrollment. However, over the last five years, the District has averaged a .9 percent increase in students. Enrollment for the 2015-16 school year is estimated to be 8,465, which represents a 0% increase over the prior year.

### **ENROLLMENT PROJECTIONS**

	<b>12-13 ADM</b>	<b>12-13 WADM</b>	<b>13-14 ADM</b>	<b>13-14 WADM</b>	<b>14-15 ADM</b>	<b>14-15 WADM</b>	<b>15-16 ADM</b>	<b>15-16 WADM</b>
<b>PRE-K</b>	54	67	55	69	70	70	58	58
<b>K-</b>								
<b>HANDICAPPED</b>	24	24	18	18	9	9	15	15
<b>KINDERGARTEN</b>	503	308	537	329	519	519	511	511
<b>GRADES 1 TO 3</b>	1,832	2,042	1,839	2,051	1,838	1,838	1,845	1,845
<b>GRADES 4 TO 6</b>	1,976	2,095	1,974	2,093	1,990	1,990	1,985	1,985
<b>GRADES 7 TO</b>								
<b>12</b>	3,976	5,169	4,015	5,220	4,030	4,836	4,051	4,861
<b>TOTAL</b>	<b>8,365</b>	<b>9,705</b>	<b>8,438</b>	<b>9,778</b>	<b>8,456</b>	<b>9,262</b>	<b>8,465</b>	<b>9,275</b>

\*Average Daily Membership (ADM) is the total headcount of students in a school district. Weighted Average Daily Membership (WADM) is the total of the weighted pupil unit (as determined by state legislature) categories for a school district. The 2013 legislature changed weighting factors combined with a corresponding adjustment to the general education formula.

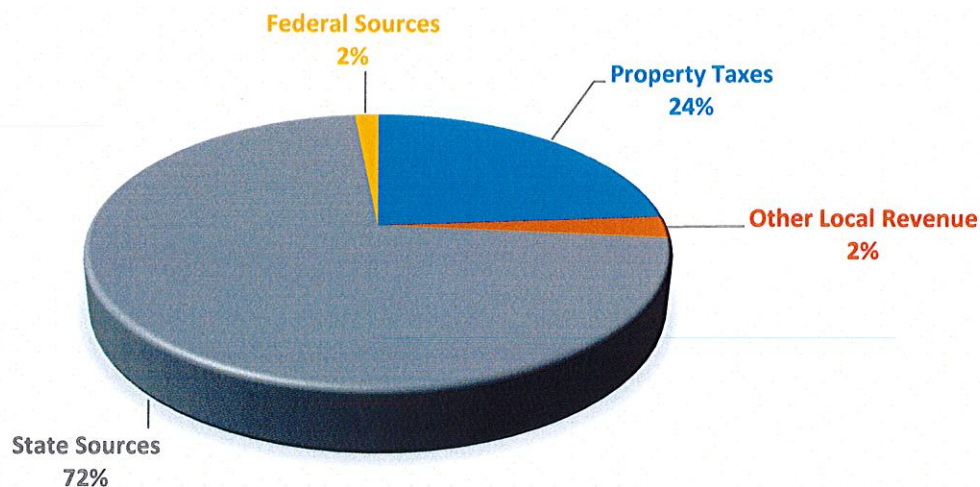


## **FINANCIAL INFORMATION**

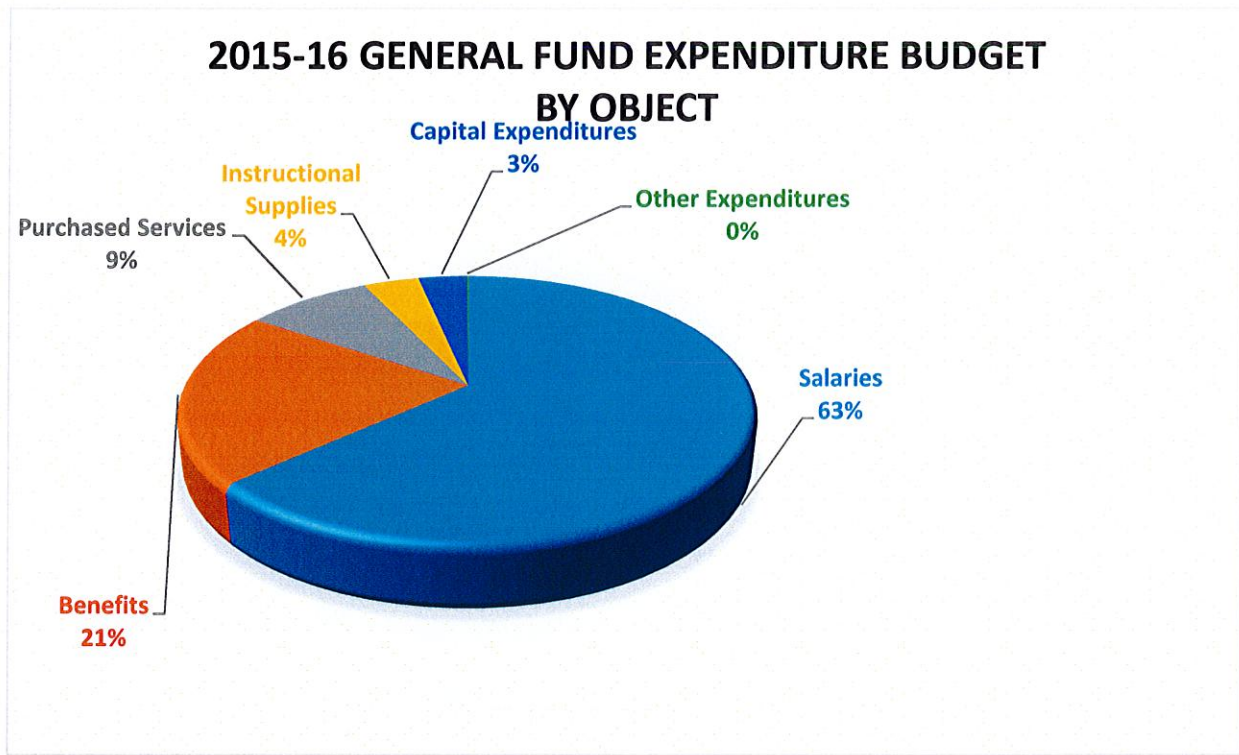
District administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements 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.

### **2015-16 GENERAL FUND REVENUE BUDGET BY SOURCE**



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 capital/technology levy), and legal school district expenditures not specifically designated to be accounted for in any other fund.

GENERAL FUND	2014-15 AUDIT	2015-16 FINAL BUDGET	NET CHANGE	% CHANGE
Total Revenues	\$ 95,841,833	\$ 97,082,738	\$ 1,240,905	1.3%
Total Expenditures	92,631,470	99,215,571	6,584,101	7.1%
Total Excess/ (Deficiency)	\$ 3,210,363	\$ (2,132,833)		
<i>Includes restricted, committed, assigned and unassigned revenues and expenditures, but excludes other financing sources and uses for comparability.</i>				



This budget anticipates an increase in student average daily membership (ADM) of 9 students for 2015-16. A 2% general funding formula increase was approved by the 2015 legislature for 2015-16.

Estimated revenues total \$97,082,738, which is an increase of \$1,240,905 over the previous year. The 1.3% estimated revenue increase is due to a combination of both revenue increases and decreases. The majority of the increase is due to the formula allowance increase, state funding for special education and other local revenues. Decreases in revenue include certain miscellaneous revenues.

Estimated expenditures total \$99,215,571, an increase of \$6,584,101 over the previous year. The 7.1% estimated expenditure increase includes the School Board budget plan approved in April 2015. The increase in expenditures is due to a combination of enhancements added as part of the budget plan approved in April 2015, employee benefit rates, lane changes, and site supply and capital carryover funds from the previous year. The majority of the enhancements are considered one-time. Decreases in expenditures include budget plan reductions and adjustments for known changes. The growth in remaining expenditures is consistent with regional inflationary trends.

The estimated unassigned fund balance is \$8,353,209, the estimated restricted fund balance for the capital, staff development, safe schools, gifted education, learning and development, basic skills, and career and technical is \$547,247. The estimated committed fund balance of Federal JOBZ and 2% to be used for cash flow is \$2,680,765. The estimated assigned fund balance for severance, alternative compensation, subsequent year budget, carryover, and the area learning center is \$4,959,073.

The District's unassigned fund balance trend offers the single best measure of the District's overall financial health. The estimated unassigned fund balance on June 30, 2016 represents 8.4% of annual expenditures or about one month of normal operating expenditures. The District closely monitors the General Fund unassigned fund balance through use of a detailed financial planning model, two budget revisions during the year and with monthly budget analysis. In 2011-12, the School Board adopted a fund balance policy to maintain a minimum six percent fund balance in the Unassigned General Fund with an additional commitment of 2% 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, 2016 estimated combined fund balance is \$1,906,443, a decrease of \$35,491 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, 2016 fund balance is \$637,112, a decrease of \$80,824 from the previous year. Estimated revenues increased by \$90,354 and estimated expenditures increased by \$272,703 from the previous year. The increase in revenues is primarily due to expansion of the breakfast program, lunch participation, and a required increase in meal rates. The increase in expenditures is primarily due to increased food costs and lunch room supervision. The district continues to maintain compliance with the Healthy, Hungry Free Kids Act (HHFKA).

**Community Service Fund**

The estimated June 30, 2016 fund balance is \$1,269,331, an increase of \$45,333 from the previous year. Estimated revenues decreased by \$265,389 and estimated expenditures decreased by \$275,512 from the previous year. The decrease in revenues is primarily a result of modifying program revenues based on participation. The decrease 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, 2016, fund balance is expected to be \$9,607, a decrease of \$1,418,807 from the previous year. Estimated revenues and other financing sources increased by \$795,717 and estimated expenditures increased by \$2,695,857 from the previous year. Levy revenues are based on levying 105% of the principal and interest schedule. The fund balance is monitored through a state formula and systematically reduced according to the state-mandated formula. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds issued from 2008 through 2015.

**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 Alternative Levy and Bonding Program.

The Board approved the district ten year alternative facility plan in June of 2014. The plan is to be funded through alternative facilities bonds and annual levy and some capital dollars. The bond proceeds and levy funds will be spent according to the alternative facilities plan schedule. In May 2015, the District was successful in its request to issue \$124.9 million in bonds to support a number of capital projects.

The estimated June 30, 2016 fund balance is expected to be \$96,345,596 an increase of \$93,073,318 from the previous year. Estimated revenues and other financing sources increased by \$121,050,989 – primarily due to the issuance of building bonds approved by voters in May 2015 and increased interest revenue. The increase in fund balance is due to the issuance of building bonds and funds will be spent down as bond and alternative facilities projects are completed.



**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, 2016 fund balance is \$455,954 an increase of \$49,000 from the previous year. Estimated revenues and expenditures remained constant from the previous year. The increase in fund balance is part of the long term plan to maintain a fund balance that sustains the self-insured dental program on a long term basis.

**CONCLUSION**

The 2015-16 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

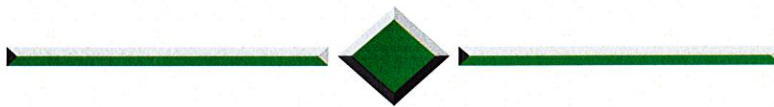
The preparation of this report could not have been accomplished without the efficient and dedicated services of the District's Business Services staff. We would like to express our appreciation to the members of the School Board for their interest and support in planning and conducting the financial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

Respectfully submitted,

Margo M. Bauck, RSBO  
Director of Business Services

Pauline Fofana, CPA  
Controller

# **INDEPENDENT SCHOOL DISTRICT NO. 273**



## **BOARD OF EDUCATION**

Leny Wallen-Friedman, Chair

Sarah Patzloff, Vice-Chair

David Goldstein, Treasurer

Regina Neville, Clerk

Amir Gharbi, Assistant Treasurer

Randy Meyer, Assistant Clerk

Lisa O'Brien, Assistant Clerk

## **CENTRAL ADMINISTRATION**

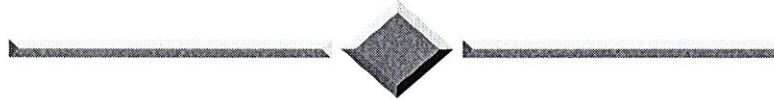
Dr. Ric Dressen, Superintendent

Margo M. Bauck, Director of Business Services

Pauline Fofana, Controller



# INDEPENDENT SCHOOL DISTRICT NO. 273



## Edina Public Schools Strategic Roadmap

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

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

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

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

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

### **Vision 2015**

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

## INDEPENDENT SCHOOL DISTRICT NO. 273



### **POLICY 701 ESTABLISHMENT, ADOPTION, AND MODIFICATION OF DISTRICT BUDGET**

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

#### **I. Purpose**

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

#### **II. General Statement of Policy**

Edina Public Schools shall 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, shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee. The preliminary budgets shall be 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 shall 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 shall be reported in compliance with Minn. Stat. § 123B.76.

C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next fiscal year. The adopted expenditure budget document shall be considered 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 shall 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 shall 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 school district. At the same time as this publication, the district shall 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 shall 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.

#### 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 the superintendent's 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 shall recommend the proposed changes to the school board. The proposed changes shall 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 shall 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 shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in the fund.



**INDEPENDENT SCHOOL DISTRICT #273**  
**COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,**  
**AND PROJECTED CHANGES IN FUND BALANCE**  
**Fiscal Year Ending June 30, 2016**

	Audited Balance June 30, 2015	Budget Revenues	Budget Expenditures	Required Transfers	Projected Balance June 30, 2016
<b>GENERAL FUND</b>					
Nonspendable - General	148,739	-	-	-	148,739
Nonspendable - Capital	-	-	-	-	-
<b>Subtotal Nonspendable</b>	<b>148,739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>148,739</b>
Restricted for Capital - Carryover	799,652	-	799,652	-	-
Restricted for Capital	494,906	2,189,764	2,154,861	-	529,809
Restricted for Staff Development	38,836	1,103,372	1,124,770	-	17,438
Restricted for Safe Schools	-	471,230	516,984	45,754	-
Restricted for Gifted Education	-	133,576	885,401	751,825	-
Restricted for Learning & Development	-	1,910,866	1,910,866	-	-
Restricted for Basic Skills	-	385,686	1,177,064	791,378	-
Restricted for Career & Technical	-	67,329	175,000	107,671	-
<b>Subtotal Restricted</b>	<b>1,333,394</b>	<b>6,261,823</b>	<b>8,744,598</b>	<b>1,696,628</b>	<b>547,247</b>
Committed for Federal JOBZ	894,821	-	-	-	894,821
Committed 2% of Unassigned Fund Balance	1,852,629	-	-	(66,685)	1,785,944
<b>Subtotal Committed</b>	<b>2,747,450</b>	<b>-</b>	<b>-</b>	<b>(66,685)</b>	<b>2,680,765</b>
Assigned for Separation/Retirement Benefits	2,892,877	-	-	121,567	3,014,444
Assigned for Q Comp	246,712	2,217,118	2,269,201	-	194,629
Assigned for Unemployment	33,327	17,494	75,000	24,179	-
Assigned for Subsequent Year Budget	750,000	-	-	-	750,000
Assigned for Next Gen Program Impl FY18	-	-	-	1,000,000	1,000,000
Assigned for Carryover	768,309	-	768,309	-	-
Assigned for Success Center ALC	-	143,173	299,277	156,104	-
Assigned for High School ALP	-	369,125	432,064	62,939	-
<b>Subtotal Assigned</b>	<b>4,691,225</b>	<b>2,746,910</b>	<b>3,843,851</b>	<b>1,364,789</b>	<b>4,959,073</b>
Unassigned for Lease Levy	(307,837)	827,911	868,649	-	(348,575)
Unrestricted for Health & Safety	(108,018)	238,164	340,506	-	(210,360)
Unassigned - General	10,316,913	87,007,930	85,417,967	(2,994,732)	8,912,144
<b>Subtotal Unassigned</b>	<b>9,901,058</b>	<b>88,074,005</b>	<b>86,627,122</b>	<b>(2,994,732)</b>	<b>8,353,209</b>
<b>Total General</b>	<b>18,821,866</b>	<b>97,082,738</b>	<b>99,215,571</b>	<b>-</b>	<b>16,689,033</b>
<b>FOOD SERVICE FUND</b>					
Nonspendable	4,845	-	-	-	4,845
Restricted	713,091	2,975,163	3,055,987	-	632,267
<b>Total Food Service</b>	<b>717,936</b>	<b>2,975,163</b>	<b>3,055,987</b>	<b>-</b>	<b>637,112</b>
<b>COMMUNITY SERVICE FUND</b>					
Nonspendable Community Ed - General	1,901	-	-	-	1,901
Restricted for Community Ed - General	1,121,735	5,766,522	5,716,180	-	1,172,077
Restricted for ECFE	66,103	671,805	662,464	-	75,444
Restricted for School Readiness	1,468	142,449	144,038	-	(121)
Restricted for Other Community Ed	32,791	208,680	221,441	-	20,030
<b>Total Community Service</b>	<b>1,223,998</b>	<b>6,789,456</b>	<b>6,744,123</b>	<b>-</b>	<b>1,269,331</b>
<b>Total Operating Funds</b>	<b>20,763,800</b>	<b>106,847,357</b>	<b>109,015,681</b>	<b>-</b>	<b>18,595,476</b>
<b>BUILDING FUND</b>					
Nonspendable/Unassigned	14,517	-	-	-	14,517
Restricted for Capital/Technology Levy	143,368	4,587,812	4,608,882	-	122,298
Restricted for \$124.9m Building Bond	-	125,279,471	29,599,145	-	95,680,326
Unassigned for Alternative Facilities Levy	3,114,393	6,921,785	9,507,723	-	528,455
<b>Total Building</b>	<b>3,272,278</b>	<b>136,789,068</b>	<b>43,715,750</b>	<b>-</b>	<b>96,345,596</b>
<b>DEBT SERVICE FUND</b>					
Restricted Fund Balance	1,428,414	7,942,193	9,361,000	-	9,607
<b>Total Debt Service</b>	<b>1,428,414</b>	<b>7,942,193</b>	<b>9,361,000</b>	<b>-</b>	<b>9,607</b>
<b>INTERNAL SERVICE FUND - Dental</b>					
Unassigned Fund Balance	406,954	810,000	761,000	-	455,954
<b>Total Internal Service</b>	<b>406,954</b>	<b>810,000</b>	<b>761,000</b>	<b>-</b>	<b>455,954</b>
<b>TOTAL ALL FUNDS</b>	<b>25,871,446</b>	<b>252,388,618</b>	<b>162,853,431</b>	<b>-</b>	<b>115,406,633</b>



**INDEPENDENT SCHOOL DISTRICT NO. 273**  
**SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES**  
**2015-2016 BUDGET**

					TOTAL ALL GOVERNMENTAL FUND TYPES
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	
<b>REVENUES:</b>					
Property Taxes	\$ 23,172,135	\$ 1,128,371	\$ 6,487,340	\$ 11,509,597	\$ 42,297,443
Other Local Revenue	2,449,032	7,682,048	2,500	503,000	10,636,580
State Sources	69,965,882	484,200	-	-	70,450,082
Federal Sources	1,495,689	470,000	-	-	1,965,689
<b>TOTAL REVENUE</b>	<b>\$ 97,082,738</b>	<b>\$ 9,764,619</b>	<b>\$ 6,489,840</b>	<b>\$ 12,012,597</b>	<b>\$ 125,349,794</b>
<b>EXPENDITURES:</b>					
<i>Current:</i>					
District & School Administration	\$ 3,126,101	\$ -	\$ -	\$ -	\$ 3,126,101
District Support Service	3,230,121	-	-	-	3,230,121
Regular Instruction	51,059,098	-	-	-	51,059,098
Vocational Instruction	335,506	-	-	-	335,506
Special Education Instruction	17,315,556	-	-	-	17,315,556
Instructional Support Services	5,144,737	-	-	-	5,144,737
Pupil Support Services	8,237,933	-	-	-	8,237,933
Site, Building and Equipment	10,516,129	-	-	43,715,750	54,231,879
Fixed Cost Programs	250,390	-	-	-	250,390
Food Service	-	3,055,987	-	-	3,055,987
Community Service	-	6,744,123	-	-	6,744,123
<i>Debt Service:</i>					
Principal	-	-	4,245,000	-	4,245,000
Interest and Fiscal Charges	-	-	5,116,000	-	5,116,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 99,215,571</b>	<b>\$ 9,800,110</b>	<b>\$ 9,361,000</b>	<b>\$ 43,715,750</b>	<b>\$ 162,092,431</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (2,132,833)</b>	<b>\$ (35,491)</b>	<b>\$ (2,871,160)</b>	<b>\$ (31,703,153)</b>	<b>\$ (36,742,637)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond Proceeds	\$ -	\$ -	\$ 1,452,353	\$ 124,776,471	\$ 126,228,824
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,452,353</b>	<b>\$ 124,776,471</b>	<b>\$ 126,228,824</b>
<b>FUND BALANCES JULY 1:</b>					
Nonspendable	\$ 148,739	\$ 6,746	\$ -	\$ -	\$ 155,485
Restricted	\$ 1,333,394	\$ 1,935,188	\$ 1,428,414	\$ 143,368	\$ 4,840,364
Committed	\$ 2,747,450	\$ -	\$ -	\$ -	\$ 2,747,450
Assigned	\$ 4,691,225	\$ -	\$ -	\$ -	\$ 4,691,225
Unassigned -Unemployment & Health & Safety	\$ (415,855)	\$ -	\$ -	\$ -	\$ (415,855)
Unassigned - General	\$ 10,316,913	\$ -	\$ -	\$ 3,128,910	\$ 13,445,823
<b>FUND BALANCE TRANSFERS:</b>					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES JUNE 30:</b>					
Nonspendable	\$ 148,739	\$ 6,746	\$ -	\$ 14,517	\$ 170,002
Restricted	\$ 547,247	\$ 1,899,697	\$ 9,607	\$ 95,802,624	\$ 98,259,175
Committed	\$ 2,680,765	\$ -	\$ -	\$ -	\$ 2,680,765
Assigned	\$ 4,959,073	\$ -	\$ -	\$ -	\$ 4,959,073
Unassigned -Unemployment & Health & Safety	\$ (558,935)	\$ -	\$ -	\$ -	\$ (558,935)
Unassigned - General	\$ 8,912,144	\$ -	\$ -	\$ 528,455	\$ 9,440,599





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

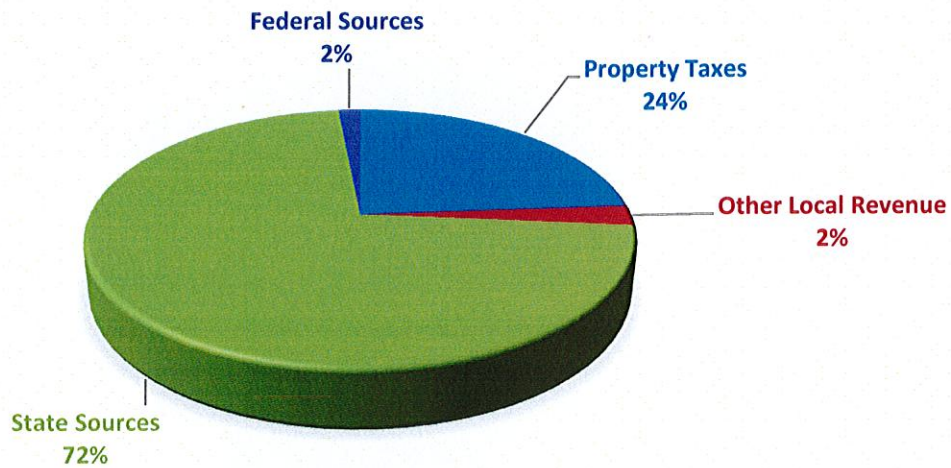
### **GENERAL FUND**

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, 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 specific categorical revenue state that it may not be used for capital purchases.

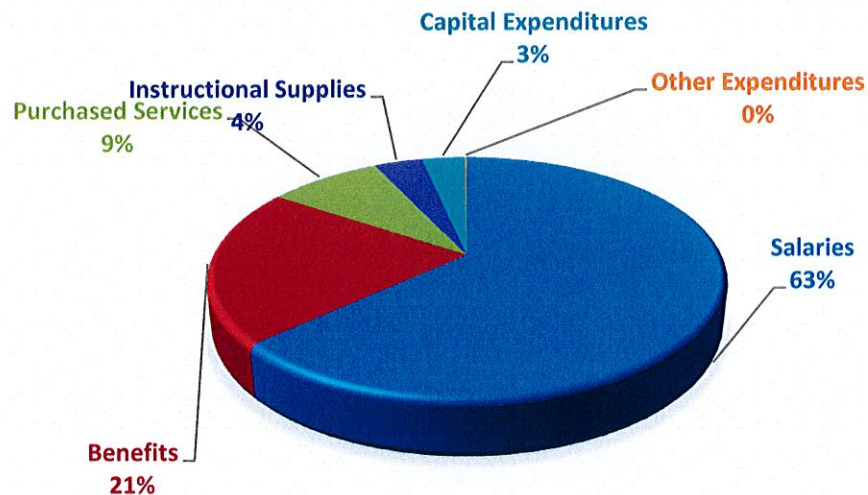
## INDEPENDENT SCHOOL DISTRICT NO. 273

### GENERAL FUND

#### 2015-16 REVENUE BUDGET - BY SOURCE

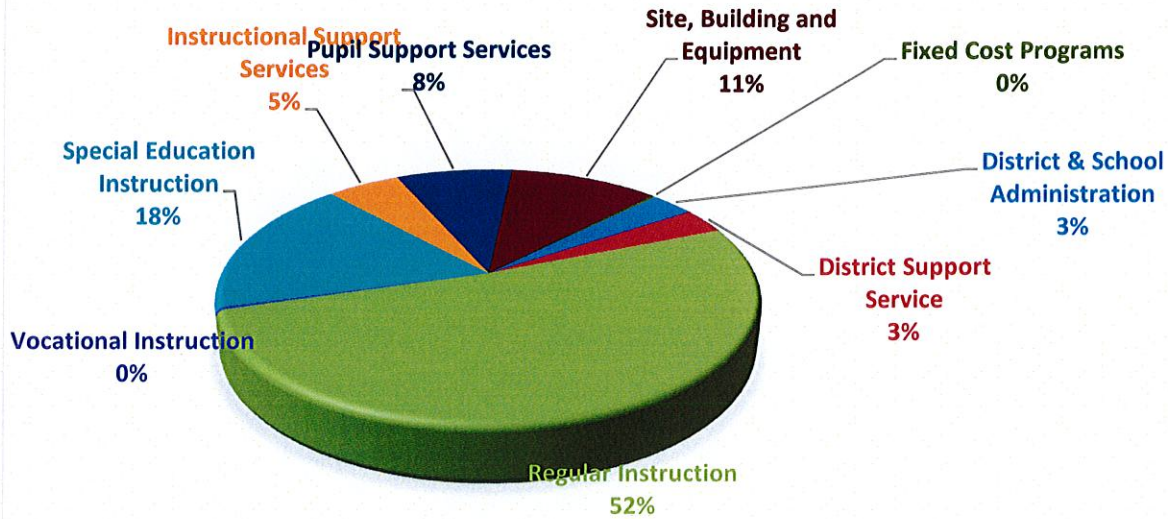


#### 2015-16 EXPENDITURE BUDGET - BY OBJECT

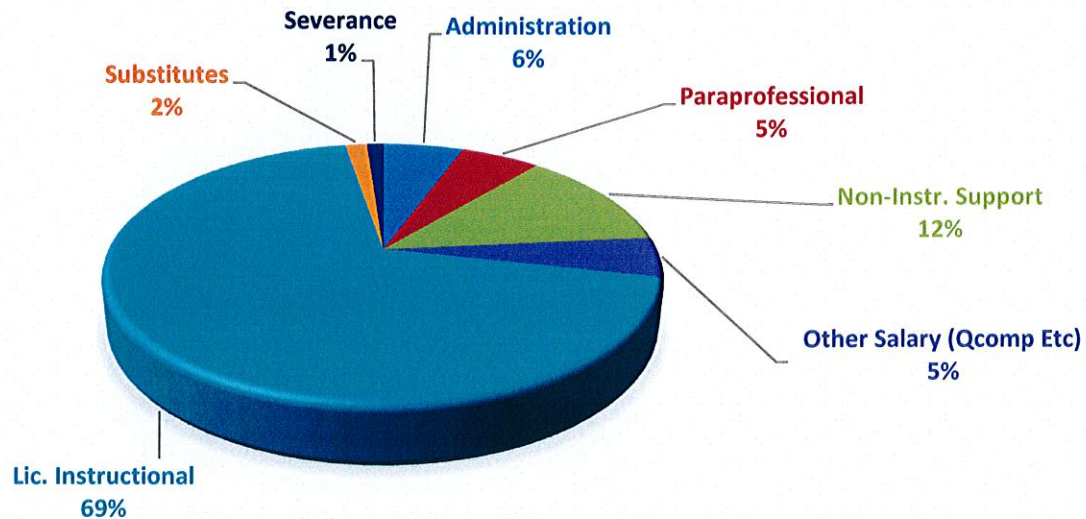




## 2015-16 EXPENDITURE BUDGET - BY PROGRAM



## 2015-16 EXPENDITURE BUDGET - SALARY BY OBJ

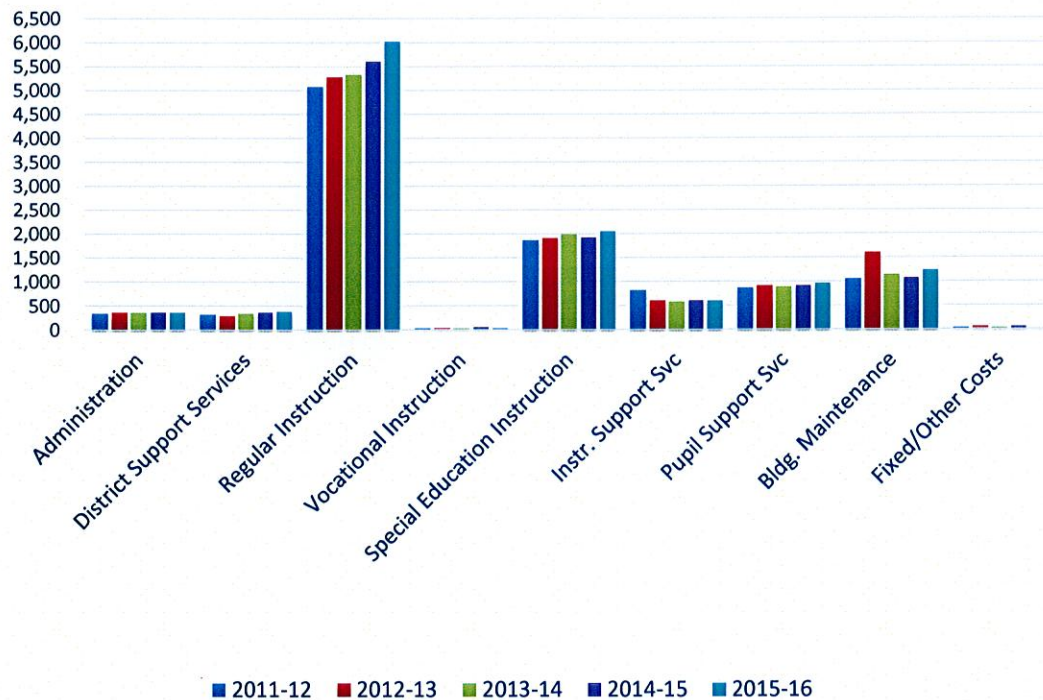


# INDEPENDENT SCHOOL DISTRICT NO. 273

## GENERAL FUND - EXPENDITURES BY PROGRAM

	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12	2012-13	2013-14	2014-15	2015-16
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>
District & School Administration	\$ 2,921,447	\$ 3,057,055	\$ 3,100,900	\$ 3,124,572	\$ 3,126,101	351	365	368	370	369
District Support Service	\$ 2,701,860	\$ 2,517,407	\$ 2,969,022	\$ 3,063,669	3,230,121	325	301	352	362	382
Regular Instruction	\$ 42,233,741	\$ 44,171,797	\$ 45,074,133	\$ 47,412,069	51,059,098	5,077	5,281	5,346	5,607	6,032
Vocational Instruction	\$ 321,154	\$ 366,826	\$ 357,150	\$ 432,541	335,506	39	44	42	51	40
Special Education Instruction	\$ 15,585,966	\$ 16,036,151	\$ 16,841,301	\$ 16,239,313	17,315,556	1,874	1,917	1,998	1,920	2,046
Instructional Support Services	\$ 6,760,932	\$ 5,105,226	\$ 4,916,476	\$ 5,063,892	5,144,737	813	610	583	599	608
Pupil Support Services	\$ 7,329,686	\$ 7,608,727	\$ 7,544,789	\$ 7,745,956	8,237,933	881	910	895	916	973
Site, Building and Equipment	\$ 8,714,030	\$ 13,393,834	\$ 9,691,920	\$ 9,006,454	10,516,129	1,048	1,601	1,150	1,065	1,242
Fixed Cost Programs	\$ 381,487	\$ 469,478	\$ 362,556	\$ 543,004	250,390	46	56	43	64	30
	\$ 86,950,303	\$ 92,726,501	\$ 90,858,247	\$ 92,631,470	\$ 99,215,571	\$ 10,453	\$ 11,085	\$ 10,778	\$ 10,964	\$ 11,721

## GENERAL FUND - COST PER ADM BY PROGRAM





**INDEPENDENT SCHOOL DISTRICT NO. 273**

**GENERAL FUND BUDGET  
FY 15-16 With Comparative Information for Fiscal Years 12 thru 15  
Expenditures - by Program**

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	\$ 23,813,219	\$ 27,237,931	\$ 10,666,213	\$ 22,950,814	\$ 23,172,135	\$ 221,321	0.96%
Other Local Revenue	2,754,726	2,487,574	2,593,867	2,794,515	2,449,032	(345,483)	-12.36%
State Sources	58,857,487	62,296,085	76,710,991	68,608,136	69,965,882	1,357,746	1.98%
Federal Sources	3,344,546	1,683,183	1,809,161	1,488,368	1,495,689	7,321	0.49%
<b>TOTAL REVENUE</b>	<b>\$ 88,769,978</b>	<b>\$ 93,704,773</b>	<b>\$ 91,780,232</b>	<b>\$ 95,841,833</b>	<b>\$ 97,082,738</b>	<b>\$ 1,240,905</b>	<b>1.29%</b>
<b>EXPENDITURES:</b>							
<i>Current:</i>							
District & School Administration	\$ 2,921,447	\$ 3,057,055	\$ 3,100,900	\$ 3,124,572	\$ 3,126,101	\$ 1,529	0.05%
District Support Service	2,701,860	2,517,407	2,969,022	3,063,669	3,230,121	166,452	5.43%
Regular Instruction	42,233,741	44,171,797	45,074,133	47,412,069	51,059,098	3,647,029	7.69%
Vocational Instruction	321,154	366,826	357,150	432,541	335,506	(97,035)	-22.43%
Special Education Instruction	15,585,966	16,036,151	16,841,301	16,239,313	17,315,556	1,076,243	6.63%
Instructional Support Services	6,760,932	5,105,226	4,916,476	5,063,892	5,144,737	80,845	1.60%
Pupil Support Services	7,329,686	7,608,727	7,544,789	7,745,956	8,237,933	491,977	6.35%
Site, Building and Equipment	8,714,030	13,393,834	9,691,920	9,006,454	10,516,129	1,509,675	16.76%
Fixed Cost Programs	381,487	469,478	362,556	543,004	250,390	(292,614)	-53.89%
<b>TOTAL EXPENDITURES</b>	<b>\$ 86,950,303</b>	<b>\$ 92,726,501</b>	<b>\$ 90,858,247</b>	<b>\$ 92,631,470</b>	<b>\$ 99,215,571</b>	<b>\$ 6,584,101</b>	<b>7.11%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,819,675</b>	<b>\$ 978,272</b>	<b>\$ 921,985</b>	<b>\$ 3,210,363</b>	<b>\$ (2,132,833)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In/(Out) & Prior Period Adj	\$ -	\$ 589,860	\$ 579,600	\$ -	\$ -		
<b>FUND BALANCES JULY 1:</b>							
Nonspendable	\$ 815,358	\$ 561,282	\$ 734,483	\$ 79,058	\$ 148,739		
Restricted	\$ 128,949	\$ 297,835	\$ 517,056	\$ 1,087,347	\$ 1,333,394		
Committed	\$ 1,523,051	\$ 2,424,609	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450		
Assigned	\$ 3,931,164	\$ 3,333,974	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225		
Unassigned -Unemployment & Health & Safety	\$ (1,217,866)	\$ (1,049,120)	\$ (803,490)	\$ (619,428)	\$ (415,855)		
Unassigned - General	\$ 5,541,454	\$ 6,973,206	\$ 7,859,337	\$ 9,154,884	\$ 10,316,913		
<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	\$ 561,282	\$ 734,483	\$ 79,058	\$ 148,739	\$ 148,739		
Restricted	\$ 297,835	\$ 517,056	\$ 1,087,347	\$ 1,333,394	\$ 547,247		
Committed	\$ 2,424,609	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450	\$ 2,680,765		
Assigned	\$ 3,333,974	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225	\$ 4,959,073		
Unassigned -Unemployment & Health & Safety	\$ (1,049,121)	\$ (803,490)	\$ (619,429)	\$ (415,855)	\$ (558,935)		
Unassigned - General	\$ 6,973,206	\$ 7,859,337	\$ 9,154,884	\$ 10,316,913	\$ 8,912,144		



# INDEPENDENT SCHOOL DISTRICT NO. 273

## GENERAL FUND BUDGET

FY 15-16 With Comparative Information for Fiscal Years 12 thru 15

### Expenditures - by Object

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	Increase/ (Decrease)	% Inc/(Dec)
<b>REVENUES:</b>							
Property Taxes	\$ 23,813,219	\$ 27,237,931	\$ 10,666,213	\$ 22,950,814	\$ 23,172,135	\$ 221,321	0.96%
Other Local Revenue	2,754,726	2,487,574	2,593,867	2,794,515	2,449,032	(345,483)	-12.36%
State Sources	58,857,487	62,296,085	76,710,991	68,608,136	69,965,882	1,357,746	1.98%
Federal Sources	3,344,546	1,683,183	1,809,161	1,488,368	1,495,689	7,321	0.49%
<b>TOTAL REVENUE</b>	<b>\$ 88,769,978</b>	<b>\$ 93,704,773</b>	<b>\$ 91,780,232</b>	<b>\$ 95,841,833</b>	<b>\$ 97,082,738</b>	<b>\$ 1,240,905</b>	<b>1.29%</b>
<b>EXPENDITURES:</b>							
Salaries	\$ 55,148,921	\$ 57,465,314	\$ 57,906,779	\$ 60,034,718	\$ 62,815,839	\$ 2,781,121	4.63%
Benefits	18,307,021	18,860,329	19,122,471	19,559,947	20,903,337	1,343,390	6.87%
Purchased Services	7,740,009	8,467,291	8,504,206	7,754,916	8,477,841	722,925	9.32%
Instructional Supplies	2,972,249	3,757,947	2,851,029	2,904,748	3,680,816	776,068	26.72%
Capital Expenditures	2,622,803	4,085,685	2,354,699	2,303,153	3,257,628	954,475	41.44%
Other Expenditures	159,300	89,935	119,064	73,988	80,110	6,122	8.27%
<b>TOTAL EXPENDITURES</b>	<b>\$ 86,950,303</b>	<b>\$ 92,726,501</b>	<b>\$ 90,858,248</b>	<b>\$ 92,631,470</b>	<b>\$ 99,215,571</b>	<b>\$ 6,584,101</b>	<b>7.11%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 6,754,470</b>	<b>\$ (946,269)</b>	<b>\$ 4,450,700</b>	<b>\$ 3,210,363</b>	<b>\$ (2,132,833)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Capital Eq. Note & Transfers In/(Out)	\$ -	\$ 589,860	\$ 579,600	\$ -	\$ -		
<b>FUND BALANCES JULY 1:</b>							
Nonspendable	\$ 815,358	\$ 561,282	\$ 734,483	\$ 79,058	\$ 148,739		
Restricted	\$ 128,949	\$ 297,835	\$ 517,056	\$ 1,087,347	\$ 1,333,394		
Committed	\$ 1,523,051	\$ 2,424,609	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450		
Assigned	\$ 3,931,164	\$ 3,333,974	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225		
Unassigned - Unemployment & Health & Safety	\$ (1,217,866)	\$ (1,049,120)	\$ (803,490)	\$ (619,429)	\$ (415,855)		
Unassigned - General	\$ 5,541,454	\$ 6,973,206	\$ 7,859,337	\$ 9,154,884	\$ 10,316,912		
<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	\$ 561,282	\$ 734,483	\$ 79,058	\$ 148,739	\$ 148,739		
Restricted	\$ 297,835	\$ 517,056	\$ 1,087,347	\$ 1,333,394	\$ 547,247		
Committed	\$ 2,424,609	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450	\$ 2,680,765		
Assigned	\$ 3,333,974	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225	\$ 4,959,073		
Unassigned - Unemployment & Health & Safety	\$ (1,049,121)	\$ (803,490)	\$ (619,429)	\$ (415,855)	\$ (558,935)		
Unassigned - General	\$ 6,973,206	\$ 7,859,337	\$ 9,154,884	\$ 10,316,912	\$ 8,912,143		





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

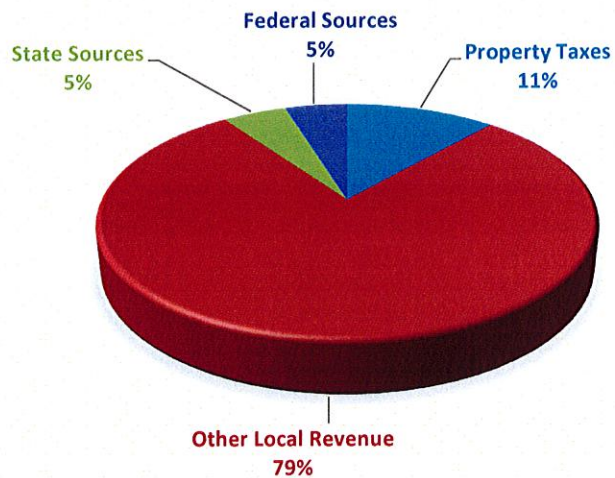
### **SPECIAL REVENUE FUNDS**

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.

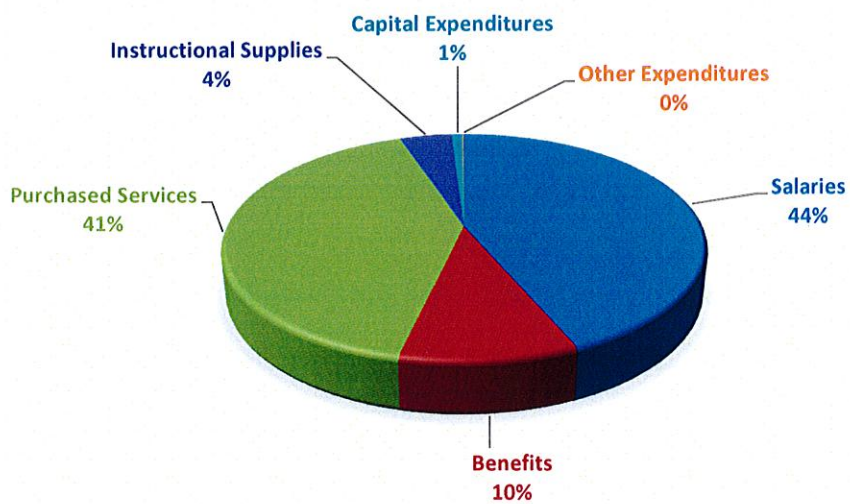
## INDEPENDENT SCHOOL DISTRICT NO. 273

### SPECIAL REVENUE FUNDS

#### 2015-16 REVENUE BUDGET - BY SOURCE



#### 2015-16 EXPENDITURE BUDGET - BY OBJECT





**INDEPENDENT SCHOOL DISTRICT NO. 273**

**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET  
FY 15-16 With Comparative Information for Fiscal Years 12 thru 15  
Expenditures - by Object**

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Other Local Revenue	\$ 2,782,872	\$ 2,801,086	\$ 2,771,414	\$ 2,321,711	\$ 2,438,563	\$ 116,852	5.03%
State Sources	56,071	58,927	57,125	71,912	66,600	(5,312)	-7.39%
Federal Sources	438,370	448,560	442,952	491,186	470,000	(21,186)	-4.31%
<b>TOTAL REVENUE</b>	<b>\$ 3,277,313</b>	<b>\$ 3,308,573</b>	<b>\$ 3,271,491</b>	<b>\$ 2,884,809</b>	<b>\$ 2,975,163</b>	<b>\$ 90,354</b>	<b>3.13%</b>
<b>EXPENDITURES:</b>							
Salaries	\$ 76,967	\$ 78,922	\$ 77,826	\$ 117,503	\$ 130,862	\$ 13,359	11.37%
Benefits	10,297	10,902	11,287	16,969	17,125	156	0.92%
Purchased Services	2,996,091	3,102,860	3,063,069	2,613,563	2,824,500	210,937	8.07%
Supplies and Commodities	68,960	58,076	31,538	28,249	53,500	25,251	89.39%
Capital Expenditures	-	10,549	-	7,000	30,000	23,000	328.57%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,152,315</b>	<b>\$ 3,261,309</b>	<b>\$ 3,183,720</b>	<b>\$ 2,783,284</b>	<b>\$ 3,055,987</b>	<b>\$ 272,703</b>	<b>9.80%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 124,998</b>	<b>\$ 47,264</b>	<b>\$ 87,771</b>	<b>\$ 101,525</b>	<b>\$ (80,824)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCES JULY 1:</b>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 356,378	\$ 481,376	\$ 528,640	\$ 616,411	\$ 717,936		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCES JUNE 30:</b>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 481,376	\$ 528,640	\$ 616,411	\$ 717,936	\$ 637,112		

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET  
FY 15-16 With Comparative Information for Fiscal Years 12 thru 15  
Expenditures - by Object**

	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	\$ 991,970	\$ 1,060,693	\$ 536,211	\$ 1,140,660	\$ 1,128,371	\$ (12,289)	-1.08%
Other Local Revenue	5,962,009	6,062,911	6,501,903	5,561,794	5,243,485	(318,309)	-5.72%
State Sources	231,724	271,963	819,667	352,391	417,600	65,209	18.50%
<b>TOTAL REVENUE</b>	<b>\$ 7,185,703</b>	<b>\$ 7,395,567</b>	<b>\$ 7,857,781</b>	<b>\$ 7,054,845</b>	<b>\$ 6,789,456</b>	<b>\$ (265,389)</b>	<b>-3.76%</b>
<b>EXPENDITURES:</b>							
Salaries	\$ 4,463,297	\$ 4,612,513	\$ 4,832,935	\$ 4,092,706	\$ 4,136,156	\$ 43,450	1.06%
Benefits	1,191,466	1,245,969	1,258,294	983,236	973,216	(10,020)	-1.02%
Purchased Services	1,045,451	1,079,443	1,171,771	1,362,035	1,210,390	(151,645)	-11.13%
Instructional Supplies	342,601	358,417	381,156	398,907	356,590	(42,317)	-10.61%
Capital Expenditures	7,478	8,725	178,223	172,290	59,450	(112,840)	-65.49%
Other Expenditures	103,454	181,659	8,696	10,461	8,321	(2,140)	-20.46%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,153,747</b>	<b>\$ 7,486,726</b>	<b>\$ 7,831,075</b>	<b>\$ 7,019,635</b>	<b>\$ 6,744,123</b>	<b>\$ (275,512)</b>	<b>-3.92%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 31,956</b>	<b>\$ (91,159)</b>	<b>\$ 26,706</b>	<b>\$ 35,210</b>	<b>\$ 45,333</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>FUND BALANCES JULY 1:</b>							
Restricted - Community Service	\$ 1,221,285	\$ 1,253,241	\$ 1,162,082	\$ 1,188,788	\$ 1,223,998		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>FUND BALANCES JUNE 30:</b>							
Restricted - Community Service	\$ 1,253,241	\$ 1,162,082	\$ 1,188,788	\$ 1,223,998	\$ 1,269,331		





**INDEPENDENT SCHOOL DISTRICT NO. 273**

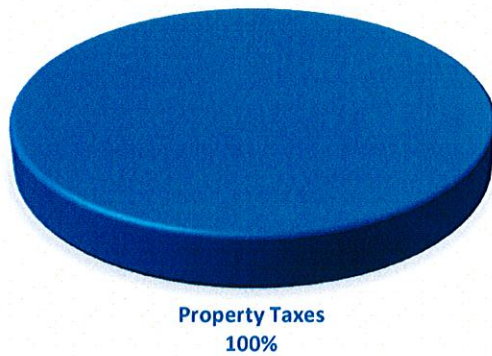
**DEBT SERVICE FUND**

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.

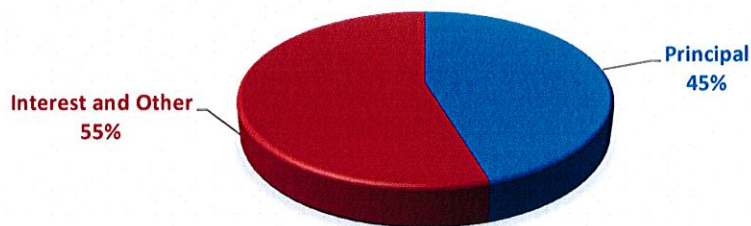
**INDEPENDENT SCHOOL DISTRICT NO. 273**

**DEBT SERVICE FUND**

**2015-16 REVENUE - BY SOURCE**



**2015-16 EXPENDITURE BUDGET - BY OBJECT**





**INDEPENDENT SCHOOL DISTRICT NO. 273**

**DEBT SERVICE FUND BUDGET  
FY 15-16 With Comparative Information for Fiscal Years 12 thru 15  
Expenditures - by Object**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Actual</b>	<b>2015-16 Budget</b>	<b>Increase/ (Decrease)</b>	<b>% Inc/(Dec)</b>
<b>REVENUES:</b>							
Property Taxes	\$ 10,287,758	\$ 10,153,102	\$ 6,970,712	\$ 7,073,281	\$ 6,487,340	\$ (585,941)	-8.28%
Other Local Revenue	58,038	45,719	2,600	1,549	2,500	951	61.39%
State Sources	92,492	134	-	-	-	-	n/a
Federal Sources	-	-	-	-	-	-	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 10,438,288</b>	<b>\$ 10,198,955</b>	<b>\$ 6,973,312</b>	<b>\$ 7,074,830</b>	<b>\$ 6,489,840</b>	<b>\$ (584,990)</b>	<b>-8.27%</b>
<b>EXPENDITURES:</b>							
<i>Debt Service:</i>							
Principal	\$ 6,975,000	\$ 7,255,000	\$ 4,085,000	\$ 4,115,000	\$ 4,245,000	\$ 130,000	3.16%
Interest and fiscal charges	3,303,028	5,932,322	2,716,965	2,550,143	5,116,000	2,565,857	100.62%
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,278,028</b>	<b>\$ 13,187,322</b>	<b>\$ 6,801,965</b>	<b>\$ 6,665,143</b>	<b>\$ 9,361,000</b>	<b>\$ 2,695,857</b>	<b>40.45%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 160,260</b>	<b>\$ (2,988,367)</b>	<b>\$ 171,347</b>	<b>\$ 409,687</b>	<b>\$ (2,871,160)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Bond Proceeds	\$ 50,370,000	\$ -	\$ -	\$ 71,646	\$ 1,452,353		
Bond Refunding Proceeds Held in Escrow	8,509,577	(55,293,580)	-	-	-		
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>\$ 58,879,577</b>	<b>\$ (55,293,580)</b>	<b>\$ -</b>	<b>\$ 71,646</b>	<b>\$ 1,452,353</b>		
<i>*net of premiums and issuance costs*</i>							
<b>FUND BALANCES JULY 1:</b>							
Restricted	\$ 17,844	\$ 59,057,681	\$ 775,734	\$ 947,081	\$ 1,428,414		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	n/a	n/a	n/a	n/a	n/a		
<b>FUND BALANCES JUNE 30:</b>							
Restricted	\$ 59,057,681	\$ 775,734	\$ 947,081	\$ 1,428,414	\$ 9,607		



# INDEPENDENT SCHOOL DISTRICT NO. 273

## DEBT SERVICE

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

#### SCHEDULE OF LONG TERM DEBT AS OF JUNE 30, 2016

<u>LONG TERM DEBT</u>	<u>ISSUE DATE</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>BALANCE OUTSTANDING</u>
G.O. Bonds	5/8/2008	3.00-3.60%	2/1/2019	\$1,980,000
G.O. Bonds	9/7/2011	4.00-5.00%	2/1/2026	43,265,000
G.O. Bonds	7/22/2015	4.00-5.00%	2/1/2037	113,385,000
G.O. Alternative Facilities Bonds	2/21/2013	2.00-3.00%	2/1/2026	11,575,000
G.O. Alternative Facilities Bonds	12/30/2014	3.00-3.50%	2/1/2035	6,050,000
<b>TOTAL LONG TERM DEBT</b>				<b><u>\$176,255,000</u></b>

#### SCHEDULE OF LONG TERM DEBT PRINCIPAL AND INTEREST MATURITIES

<u>FISCAL YEAR ENDING 30-Jun</u>	<u>BOND PRINCIPAL</u>	<u>BOND INTEREST</u>	<u>TOTAL</u>
2016	4,245,000	5,206,085	9,451,085
2017	6,130,000	7,385,085	13,515,085
2018	7,180,000	7,102,895	14,282,895
2019	7,599,188	6,557,283	14,156,471
2020	8,140,000	6,388,500	14,528,500
2021	7,710,000	5,993,600	13,703,600
2022	8,365,000	5,621,600	13,986,600
2023	8,060,000	5,274,100	13,334,100
2024	8,305,000	4,943,350	13,248,350
2025	6,780,000	4,599,906	11,379,906
2026-2037	103,740,812	29,582,375	133,323,187
<b>TOTALS</b>	<b><u>\$176,255,000</u></b>	<b><u>\$88,654,779</u></b>	<b><u>\$264,909,779</u></b>





**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 Alternative Bonding Program (including levies). 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.

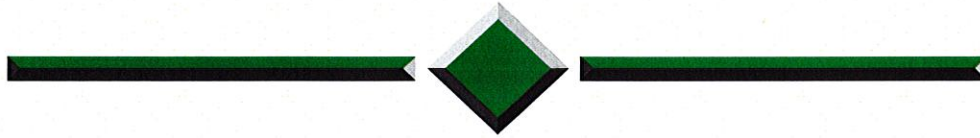
Also includes all costs associated with the District's technology levy including equipment, training costs, contracted services and salary & benefits.

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**CAPITAL PROJECT- BUILDING CONSTRUCTION FUND BUDGET  
FY 14-15 With Comparative Information for Fiscal Years 11 thru 14  
Expenditures - by Object**

	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	\$ 1,895,634	\$ 2,392,234	\$ 8,856,632	\$ 9,199,284	\$ 11,509,597	\$ 2,310,313	25.11%
Other Local Revenue	429	384	219	195	503,000	502,805	257848.72%
State Sources	-	-	-	-	-	-	n/a
Federal Sources	-	-	-	-	-	-	n/a
<b>TOTAL REVENUE</b>	<b>\$ 1,896,063</b>	<b>\$ 2,392,618</b>	<b>\$ 8,856,851</b>	<b>\$ 9,199,479</b>	<b>\$ 12,012,597</b>	<b>\$ 2,813,118</b>	<b>30.58%</b>
<b>EXPENDITURES:</b>							
<i>Current:</i>							
Salaries and Wages	\$ 376,258	\$ 505	\$ 1,282,012	\$ 1,365,682	\$ 1,425,440	\$ 59,758	4.38%
Employee Benefits	106,553	351	398,708	418,503	509,318	90,815	21.70%
Purchased Services	112,591	28,015	133,554	153,887	2,588,525	2,434,638	1582.09%
Supplies and Materials	-	-	195,088	254,166	205,313	(48,853)	-19.22%
Capital Expenditures	2,099,280	4,092,681	13,522,748	13,663,961	38,416,379	24,752,418	181.15%
Other Expenditures	-	-	117,972	597,426	570,775	(26,651)	-4.46%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,694,682</b>	<b>\$ 4,121,552</b>	<b>\$ 15,650,082</b>	<b>\$ 16,453,625</b>	<b>\$ 43,715,750</b>	<b>\$ 27,262,125</b>	<b>165.69%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (798,619)</b>	<b>\$ (1,728,934)</b>	<b>\$ (6,793,231)</b>	<b>\$ (7,254,146)</b>	<b>\$ (31,703,153)</b>		
<b>OTHER FINANCING SOURCES</b>							
General Obligation Bond Proceeds/Premiums	\$ 1,615,000	\$ 11,669,012	\$ 1,740,000	\$ 6,538,600	\$ 124,776,471		
<b>FUND BALANCES JULY 1:</b>							
Unassigned	\$ (1,715,404)	\$ (899,023)	\$ 9,041,055	\$ 3,987,824	\$ 3,272,278		
<b>FUND BALANCE TRANSFERS:</b>							
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCES JUNE 30:</b>							
Unassigned	\$ (899,023)	\$ 9,041,055	\$ 3,987,824	\$ 3,272,278	\$ 96,345,596		





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

### **INTERNAL SERVICE FUND**

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

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**INTERNAL SERVICE FUND BUDGET  
FY 14-15 With Comparative Information for Fiscal Years 11 thru 14  
Expenditures - by Object**

	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<b>NON OPERATING INCOME:</b>							
Contribution from the General Fund	\$ 781,809	\$ 808,024	\$ 820,368	\$ 826,470	\$ 810,000	\$ (16,470)	-1.99%
<b>TOTAL NON OPERATING INCOME</b>	<b>\$ 781,809</b>	<b>\$ 808,024</b>	<b>\$ 820,368</b>	<b>\$ 826,470</b>	<b>\$ 810,000</b>	<b>\$ (16,470)</b>	<b>-1.99%</b>
<b>NON OPERATING EXPENSE:</b>							
Contribution to the General Fund	\$ 731,512	\$ 759,802	\$ 753,725	\$ 777,971	\$ 761,000	\$ (16,971)	-2.18%
<b>TOTAL NON OPERATING EXPENSE</b>	<b>\$ 731,512</b>	<b>\$ 759,802</b>	<b>\$ 753,725</b>	<b>\$ 777,971</b>	<b>\$ 761,000</b>	<b>\$ (16,971)</b>	<b>-2.18%</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 50,297</b>	<b>\$ 48,222</b>	<b>\$ 66,643</b>	<b>\$ 48,499</b>	<b>\$ 49,000</b>		
<b>NET ASSETS JULY 1:</b>							
Unrestricted	\$ 193,293	\$ 243,590	\$ 291,812	\$ 358,455	\$ 406,954		
<b>NET ASSETS JUNE 30:</b>							
Unrestricted	\$ 243,590	\$ 291,812	\$ 358,455	\$ 406,954	\$ 455,954		



# **PROGRAM DESCRIPTIONS**

## **District and School Administration**

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

## **District Support Services**

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

## **Regular Instruction**

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

## **Vocational Instruction**

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

## **Special Education Instruction**

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

## **Instructional Support Services**

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

## **Pupil Support Services**

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

## **Site, Buildings and Equipment**

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

## **Fiscal and Other Fixed Costs**

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

# EDINA PUBLIC SCHOOLS

## Revenues by Fund

FUND	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
GENERAL	86,321,038	88,769,978	93,704,771	91,780,232	95,841,833	97,070,927	97,082,738
FOOD SERVICE	3,208,083	3,277,313	3,308,575	3,271,491	2,884,807	3,305,898	2,975,163
COMMUNITY SERVICES	7,087,145	7,185,704	7,395,570	7,857,781	7,054,847	6,744,635	6,789,456
CONSTRUCTION (ALT FACILITY)	1,610,121	3,511,063	14,061,630	8,856,851	15,245,079	11,509,597	136,789,068
DEBT SERVICE	10,015,158	69,317,865	10,505,375	6,973,312	7,146,476	6,489,840	7,942,193
SELF INSURANCE	797,870	781,809	808,024	820,368	826,470	800,000	810,000
<b>GRAND TOTAL</b>	<b>109,039,415</b>	<b>172,843,732</b>	<b>129,783,945</b>	<b>119,560,035</b>	<b>128,999,513</b>	<b>125,920,897</b>	<b>252,388,618</b>



# EDINA PUBLIC SCHOOLS

## Revenues by Organization

FUND	ORGANIZATION	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
General	DISTRICT WIDE	85,013,488	87,333,732	92,420,373	90,312,944	94,142,144	95,733,231	95,683,806
General	SOUTH VIEW MIDDLE SCHOOL	125,463	195,701	199,403	204,951	232,524	174,500	179,236
General	VALLEY VIEW MIDDLE SCHOOL	58,952	127,840	98,032	103,517	137,666	83,837	87,337
General	EDINA HIGH SCHOOL	1,000,087	1,112,704	986,963	1,158,819	1,324,493	1,079,359	1,132,359
General	CONCORD	4,266	-	-	-	-	-	-
General	CORNELIA	11,691	-	-	-	-	-	-
General	COUNTRYSIDE	35,621	-	-	-	7	-	-
General	HIGHLANDS	38,501	-	-	-	-	-	-
General	CREEK VALLEY	1,195	-	-	-	5,000	-	-
General	NORMANDALE	31,773	-	-	-	-	-	-
<b>General Total</b>		<b>86,321,038</b>	<b>88,769,977</b>	<b>93,704,771</b>	<b>91,780,232</b>	<b>95,841,833</b>	<b>97,070,927</b>	<b>97,082,738</b>
Food Service	DISTRICT WIDE	1,338,108	1,335,237	1,381,401	1,368,330	1,303,979	1,426,648	812,663
Food Service	OUR LADY OF GRACE	190,683	198,706	203,056	207,098	175,231	200,450	191,500
Food Service	SOUTH VIEW MIDDLE SCHOOL	459,036	474,371	492,247	478,142	422,127	483,250	422,000
Food Service	VALLEY VIEW MIDDLE SCHOOL	577,634	610,029	588,047	571,647	477,526	569,750	480,500
Food Service	EDINA HIGH SCHOOL	642,623	658,969	643,824	646,275	505,808	625,800	508,500
Food Service	CONCORD	-	-	-	-	-	-	141,000
Food Service	CORNELIA	-	-	-	-	50	-	58,000
Food Service	COUNTRYSIDE	-	-	-	-	-	-	38,500
Food Service	HIGHLANDS	-	-	-	-	85	-	171,500
Food Service	CREEK VALLEY	-	-	-	-	-	-	55,500
Food Service	NORMANDALE	-	-	-	-	2	-	95,500
<b>Food Service Total</b>		<b>3,208,083</b>	<b>3,277,313</b>	<b>3,308,575</b>	<b>3,271,491</b>	<b>2,884,807</b>	<b>3,305,898</b>	<b>2,975,163</b>
Community Ed	DISTRICT WIDE	7,087,145	7,185,705	7,395,570	7,857,781	7,054,847	6,744,635	6,789,456
<b>Community Ed Total</b>		<b>7,087,145</b>	<b>7,185,705</b>	<b>7,395,570</b>	<b>7,857,781</b>	<b>7,054,847</b>	<b>6,744,635</b>	<b>6,789,456</b>
Alt Facility	DISTRICT WIDE	1,610,121	1,895,634	14,061,246	8,856,632	15,244,884	11,509,597	136,789,068
Alt Facility	SOUTH VIEW MIDDLE SCHOOL	-	1,615,429	384	167	56	-	-
Alt Facility	CONCORD	-	-	-	-	-	-	-
Alt Facility	CORNELIA	-	-	-	52	139	-	-
<b>Alt Facility Total</b>		<b>1,610,121</b>	<b>3,511,063</b>	<b>14,061,630</b>	<b>8,856,851</b>	<b>15,245,079</b>	<b>11,509,597</b>	<b>136,789,068</b>
Debt	DISTRICT WIDE	10,015,158	69,317,865	10,505,375	6,973,312	7,146,476	6,489,840	7,942,193
<b>Debt Total</b>		<b>10,015,158</b>	<b>69,317,865</b>	<b>10,505,375</b>	<b>6,973,312</b>	<b>7,146,476</b>	<b>6,489,840</b>	<b>7,942,193</b>
Self Insurance	DISTRICT WIDE	797,870	781,809	808,024	820,368	826,470	800,000	810,000
<b>Self Insurance Total</b>		<b>797,870</b>	<b>781,809</b>	<b>808,024</b>	<b>820,368</b>	<b>826,470</b>	<b>800,000</b>	<b>810,000</b>
<b>Grand Total</b>		<b>109,039,415</b>	<b>172,843,733</b>	<b>129,783,945</b>	<b>119,560,035</b>	<b>128,999,513</b>	<b>125,920,897</b>	<b>252,388,618</b>

# EDINA PUBLIC SCHOOLS

## Revenues by Program

FUND	PROGRAM	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
General	GENERAL	73,384,098	71,215,648	72,680,061	76,146,449	79,376,526	81,589,914	81,225,139
General	BUSINESS SUPPORT SERVICES	-	-	-	-	2,000	2,000	3,000
General	GENERAL ELEMENTARY	31,593	1,896,285	1,910,863	1,941,057	1,959,970	1,799,953	1,950,352
General	TITLE II IMPROVING TEACH QLTY	171,861	90,196	91,660	99,552	92,492	78,409	91,478
General	TITLE III, PART A ENGLISH LA	50,604	32,518	28,140	42,095	31,324	40,110	39,945
General	SECONDARY GENERAL	37,850	52,256	39,080	38,524	63,902	-	-
General	TITLE I BASIC ESEA PROGRAM	146,068	205,829	251,205	392,405	231,589	213,954	180,371
General	GIFTED & TALENTED	129,638	127,095	130,218	129,065	132,265	134,183	133,576
General	CO-CURRICULAR ACTIVITIES	219,647	552,773	468,178	542,696	687,919	397,687	406,437
General	BOYS/GIRLS ATHLETICS	25,250	28,077	26,743	42,900	32,085	32,350	32,350
General	BOYS ATHLETICS	252,410	274,020	282,363	235,120	293,957	317,076	338,076
General	GIRLS ATHLETICS	181,016	192,887	176,693	222,028	242,473	236,433	257,433
General	EXTRA-CURRICULAR ACTIVITIES	2,065	2,245	(26,833)	400	1,711	400	400
General	SPECIAL ED GENERAL	7,071,018	8,044,778	9,443,463	9,916,588	10,648,301	10,248,567	10,395,253
General	EARLY CHILDHOOD SPECIAL ED	390,553	71,934	59,065	55,779	61,743	47,000	50,642
General	SPEC ED STUDENTS W/O DISABILITY	41,649	50,000	-	-	-	-	-
General	GENERAL INSTRUCTIONAL SUPPORT	45,316	23,342	20,093	25,000	40,128	25,000	25,000
General	SV DEVICE REPAIR	-	-	-	-	36	-	-
General	STAFF DEVELOPMENT	-	997,815	1,013,992	1,036,458	1,078,849	1,097,977	1,103,372
General	PUPIL TRANSPORTATION	3,523,776	3,981,771	2,563,619	425,136	439,729	448,000	448,000
General	OPERATIONS & MAINTENANCE	90,972	122,610	126,265	121,611	121,345	123,750	123,750
General	CAPITAL FACILITIES	525,654	807,896	4,419,903	367,367	303,491	238,164	278,164
<b>General Total</b>		<b>86,321,038</b>	<b>88,769,978</b>	<b>93,704,771</b>	<b>91,780,232</b>	<b>95,841,833</b>	<b>97,070,927</b>	<b>97,082,738</b>
Food Service	FOOD SERVICE	3,208,083	3,277,313	3,308,575	3,271,491	2,884,807	3,305,898	2,975,163
<b>Food Service Total</b>		<b>3,208,083</b>	<b>3,277,313</b>	<b>3,308,575</b>	<b>3,271,491</b>	<b>2,884,807</b>	<b>3,305,898</b>	<b>2,975,163</b>
Community Ed	GENERAL COMM EDUCATION	875,560	846,058	874,370	903,988	960,329	912,833	920,119
Community Ed	ADULTS W/DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	3,855,020	3,816,196	3,883,737	4,149,739	2,998,665	2,991,180	2,991,180
Community Ed	EARLY CHILDHOOD & FAMILY ED	603,804	645,608	645,141	639,456	676,074	671,805	671,805
Community Ed	SCHOOL READINESS	51,614	70,538	73,677	89,248	97,543	104,914	142,449
Community Ed	YOUTH DEVELOPMENT SERVICE	-	-	1,168,111	1,248,806	1,423,379	1,243,801	1,243,801
Community Ed	OTHER COMMUNITY EDUCATION	1,695,945	1,802,104	745,332	821,343	893,656	814,900	814,900
<b>Community Ed Total</b>		<b>7,087,145</b>	<b>7,185,705</b>	<b>7,395,570</b>	<b>7,857,781</b>	<b>7,054,847</b>	<b>6,744,635</b>	<b>6,789,456</b>
Alt Facility	CAPITAL FACILITIES BONDS	-	1,615,429	11,669,396	-	-	-	125,279,471
Alt Facility	BUILDING CONSTRUCTION	1,496,806	1,895,634	2,392,234	8,856,851	15,245,079	11,509,597	11,509,597
Alt Facility	TRANSFERS	113,315	-	-	-	-	-	-
<b>Alt Facility Total</b>		<b>1,610,121</b>	<b>3,511,063</b>	<b>14,061,630</b>	<b>8,856,851</b>	<b>15,245,079</b>	<b>11,509,597</b>	<b>136,789,068</b>
Debt	GENERAL	10,015,158	69,317,865	10,505,375	6,973,312	7,146,476	6,489,840	7,942,193
<b>Debt Total</b>		<b>10,015,158</b>	<b>69,317,865</b>	<b>10,505,375</b>	<b>6,973,312</b>	<b>7,146,476</b>	<b>6,489,840</b>	<b>7,942,193</b>
Self Insurance	GENERAL	797,870	781,809	808,024	820,368	826,470	800,000	810,000
<b>Self Insurance Total</b>		<b>797,870</b>	<b>781,809</b>	<b>808,024</b>	<b>820,368</b>	<b>826,470</b>	<b>800,000</b>	<b>810,000</b>
<b>Grand Total</b>		<b>109,039,415</b>	<b>172,843,733</b>	<b>129,783,945</b>	<b>119,560,035</b>	<b>128,999,513</b>	<b>125,920,897</b>	<b>252,388,618</b>



# EDINA PUBLIC SCHOOLS

## Revenues by Finance

FUND	FINANCE	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
General	GENERAL	74,930,326	73,957,549	76,486,490	78,285,985	82,857,665	83,896,824	83,649,060
General	FED EDUCATION JOBS FUND FY12	-	1,394,821	-	-	-	-	-
General	OPERATING CAPITAL	2,575,521	2,133,211	2,090,554	2,116,361	2,198,399	2,200,467	2,189,764
General	AREA LEARNING CENTER	152,225	180,114	137,584	135,937	109,664	147,689	143,173
General	AREA LNRNG CTR STATE APPROVED	231,476	329,518	305,254	362,648	340,862	368,115	369,125
General	TELECOMMUNICATIONS ACCESS	-	-	52,309	60,554	-	-	-
General	ACHIEVEMENT & INTEGRATION	-	-	-	877,399	819,195	905,361	901,062
General	ALTERNATIVE ATTENDANCE	69,696	70,428	63,318	-	-	-	-
General	INTEGRATION AID & LEVY	853,812	839,921	910,917	-	-	-	-
General	STAFF DEVELOPMENT	-	997,815	1,013,992	1,036,458	1,078,849	1,097,977	1,103,372
General	BASIC SKILLS	-	352,964	408,635	388,462	423,119	359,641	385,686
General	INCENTIVE REVENUE	-	-	-	94,498	93,226	94,000	93,688
General	LEARNING AND DEVELOPMENT	-	1,862,478	1,869,452	1,911,938	1,912,049	1,762,953	1,910,866
General	ALTERNATIVE TEACHER PAY SYSTEM	2,104,275	2,151,671	2,179,422	2,196,517	2,204,120	2,217,118	2,217,118
General	SAFE SCHOOLS CRIME LEVY	379,698	392,136	395,394	398,292	424,778	471,230	471,230
General	MED ASSIST THIRD PARTY BILLING	-	13,000	150,975	131,954	144,734	130,000	157,000
General	GIFTED AND TALENTED	129,638	127,095	130,218	129,065	132,265	134,183	133,576
General	TITLE I BASIC ESEA PROGRAM	146,068	205,829	251,205	392,405	231,589	213,954	180,371
General	TITLE II IMPROVE TEACHER QULTY	171,861	90,196	91,660	99,552	92,492	78,409	91,478
General	TITLE III, PART A ENGLISH LA	50,604	32,518	28,140	42,095	31,324	40,110	39,945
General	PL101-476 GENL SPEC EDUCATION	1,283,517	1,429,108	1,233,884	1,201,900	1,054,219	1,013,567	1,133,253
General	PL101-476 EARLY EDUCATION HAND	49,424	35,643	28,033	28,142	35,966	28,500	26,782
General	INFNTS & TDLRS (0-2) PL102-119	341,128	36,291	31,032	27,637	25,777	18,500	23,860
General	FED EARLY INTERVENING SERVICES	41,649	50,000	-	-	-	-	-
General	FEDERAL - CIMP	4,687	5,781	8,140	3,905	3,792	-	-
General	IDEA PART B 619 PROF DEVELPMNT	1,590	1,408	-	-	-	-	-
General	IDEA INTERAGENCY	12,239	-	-	-	-	-	-
General	ARRA PART B 611	871,945	-	-	-	-	-	-
General	ARRA PART B 619	40,958	-	-	-	-	-	-
General	ARRA TARGETED BIRTH-2	27,062	9,954	-	-	-	-	-
General	MISC DIRECT FEDERAL REVENUE	132,765	29,003	-	-	-	-	-
General	FEDERAL PERKINS GRANT	12,685	13,761	12,430	13,524	13,208	-	-
General	FEDERAL PERKINS COOP	5,447	-	-	-	-	-	-
General	TRANS TO MULTI-DISTRICT INTEGRATION	927,947	1,105,043	1,189,810	1,147,994	1,033,379	1,150,000	1,150,000
General	REGULAR TO AND FROM SCHOOL	401,261	345,489	349,280	357,593	368,417	380,000	380,000
General	CAPITAL PROJECTS LEVY	-	-	3,870,155	-	-	-	-
General	COLLABORATION EARLY INTERVENTION	197,792	401,635	323,139	233,709	145,913	230,000	200,000
General	CAREER AND TECHNICAL - GENERAL	31,497	52,219	44,781	39,299	-	67,329	67,329
General	CAREER AND TECHNICAL - SPEC ED	91,939	74,182	53,035	66,409	66,835	65,000	65,000
General	LEARN & SERVE AMERICA	13,700	13,495	-	-	-	-	-
General	FEDERAL CHOICE GRANT(WMEP)	36,604	25,700	(4,467)	-	-	-	-
<b>General Total</b>		<b>86,321,038</b>	<b>88,769,977</b>	<b>93,704,771</b>	<b>91,780,232</b>	<b>95,841,833</b>	<b>97,070,927</b>	<b>97,082,738</b>
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,316,594	1,320,974	1,363,591	1,344,604	1,512,293	1,443,150	1,326,000
Food Service	SCHOOL BREAKFAST PROGRAM	27,021	28,771	34,913	32,249	41,209	27,360	36,600
Food Service	A LA CARTE FOOD SERVICE	1,864,468	1,927,568	1,910,071	1,894,639	1,331,305	1,835,388	1,612,563
<b>Food Service Total</b>		<b>3,208,083</b>	<b>3,277,313</b>	<b>3,308,675</b>	<b>3,271,491</b>	<b>2,884,807</b>	<b>3,305,898</b>	<b>2,975,163</b>
Community Ed	GENERAL	4,701,822	4,656,745	4,732,038	5,062,726	3,937,744	3,843,839	3,851,125
Community Ed	COMMUNITY EDUCATION	1,021,958	1,108,766	1,183,943	1,261,708	1,550,589	1,283,400	1,283,400
Community Ed	EARLY CHILDHOOD & FAMILY ED	599,212	640,824	640,277	634,720	671,330	667,053	667,053
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	4,592	4,784	4,864	4,736	4,744	4,752	4,752
Community Ed	LEARNING READINESS	51,614	70,538	73,677	89,248	97,543	104,914	142,449
Community Ed	NONPUBLIC TEXTBOOKS	170,613	157,016	183,231	182,614	209,677	191,780	191,780
Community Ed	EARLY CHILDHOOD SCREENING	28,390	28,040	33,575	32,635	18,069	16,900	16,900
Community Ed	CHILDREN W DISABILITIES IN S A C	375,264	415,457	415,000	446,544	446,484	515,295	515,295
Community Ed	COLLABORATION EARLY INTERVENTION	128,479	98,332	123,763	137,649	113,465	111,500	111,500
<b>Community Ed Total</b>		<b>7,087,145</b>	<b>7,185,705</b>	<b>7,395,570</b>	<b>7,857,781</b>	<b>7,054,847</b>	<b>6,744,635</b>	<b>6,789,456</b>
Alt Facility	GENERAL	92,122	-	662,170	-	-	-	125,279,471
Alt Facility	ALTERNATIVE FACILITIES PROGRAM	521,192	885,412	13,399,076	4,218,529	10,686,167	6,921,785	6,921,785
Alt Facility	CERT OF PARTICIPATION PROJECTS	-	1,615,429	384	219	195	-	-
Alt Facility	CAPITAL PROJECTS LEVY	996,806	1,010,222	-	4,638,103	4,558,717	4,587,812	4,587,812
<b>Alt Facility Total</b>		<b>1,610,121</b>	<b>3,511,063</b>	<b>14,061,630</b>	<b>8,856,851</b>	<b>15,245,079</b>	<b>11,509,597</b>	<b>136,789,068</b>
Debt	GENERAL	10,015,158	69,317,865	10,505,375	6,973,312	7,146,476	6,489,840	7,942,193
<b>Debt Total</b>		<b>10,015,158</b>	<b>69,317,865</b>	<b>10,505,375</b>	<b>6,973,312</b>	<b>7,146,476</b>	<b>6,489,840</b>	<b>7,942,193</b>
Self Insurance	GENERAL	797,870	781,809	808,024	820,368	826,470	800,000	810,000
<b>Self Insurance Total</b>		<b>797,870</b>	<b>781,809</b>	<b>808,024</b>	<b>820,368</b>	<b>826,470</b>	<b>800,000</b>	<b>810,000</b>
<b>Grand Total</b>		<b>109,039,415</b>	<b>172,843,733</b>	<b>129,783,945</b>	<b>119,560,035</b>	<b>128,999,513</b>	<b>125,920,897</b>	<b>252,388,618</b>



# EDINA PUBLIC SCHOOLS

## Revenues by Source

FUND	SOURCE	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
General	PROPERTY TAX LEVY	20,102,429	20,291,651	24,702,630	20,644,304	21,784,132	21,942,135	21,937,035
General	FISCAL DISPARITIES	830,552	708,236	898,432	893,956	886,716	850,000	875,100
General	COUNTY APPORTIONMENT	368,344	340,066	333,702	446,530	274,109	350,000	350,000
General	MISC TAX REVENUES	(1,604)	(17,893)	(7,246)	61,285	5,857	30,000	10,000
General	PROPERTY TAX SHIFT REVENUE	7,551,752	2,491,199	1,310,414	(11,379,862)	-	-	-
General	TUITION FROM MN SCHOOL DISTRICT	61,080	411,143	114,321	140,710	83,436	105,000	95,000
General	TUITION FROM PATRONS	10,500	5,250	-	-	26,920	25,000	25,000
General	FEES FROM PATRONS	336,055	422,160	467,631	523,005	587,943	478,020	480,270
General	ADMISSION AND STUDENT ACTIVITY	314,003	632,602	446,942	491,149	671,650	493,576	500,076
General	THIRD PARTY-MN DEPT HUMAN SVCS	-	13,000	150,975	131,954	144,734	130,000	157,000
General	INTEREST EARNINGS	18,544	8,660	13,030	20,622	10,773	20,000	15,000
General	RENT	537,306	608,263	552,834	645,140	629,676	587,600	591,600
General	GIFTS & BEQUESTS	536,265	20,744	34,697	32,284	102,552	2,000	46,486
General	MISCELLANEOUS	665,421	721,141	720,949	607,997	544,242	550,450	538,600
General	ENDOWMENT FUND	201,548	210,171	248,037	253,582	242,078	260,000	273,000
General	GENERAL EDUCATION AID	50,244,450	51,412,289	52,519,716	53,725,703	56,327,972	58,042,589	57,832,493
General	SHARE TIME AID	11,541	5,978	12,880	12,456	19,986	10,000	15,000
General	ABATEMENT AID	17,886	10,309	35,048	24,426	15,671	14,100	51,658
General	HOMESTEAD MARKET VALUE CREDIT	49,399	63,998	151	-	-	-	-
General	STATE PROPERTY TAX SHIFT	(7,551,752)	(2,491,199)	(1,310,414)	11,379,862	-	-	-
General	STATE AIDS AND GRANTS	2,346,305	2,213,236	2,851,682	2,851,401	2,676,065	2,840,917	2,803,731
General	SPECIAL EDUCATION AID	6,575,229	7,432,703	7,938,984	8,463,560	9,326,363	8,990,000	8,990,000
General	OTHER MDE AID	(7,223)	-	-	-	-	-	-
General	FEDERAL AIDS AND GRANTS	2,855,931	3,268,753	1,644,188	1,788,360	1,449,381	1,374,540	1,471,829
General	FEDERAL AID FLOW THRU STATE	240,399	75,753	38,995	41,161	38,984	-	23,860
General	FEDERAL OVERPAYMENT REFUND	(35,083)	-	-	(20,361)	-	-	-
General	INSURANCE RECOVERY	41,760	(88,236)	(13,807)	1,007	(7,406)	(25,000)	-
<b>General Total</b>		<b>86,321,038</b>	<b>88,769,978</b>	<b>93,704,771</b>	<b>91,780,232</b>	<b>95,841,833</b>	<b>97,070,927</b>	<b>97,082,738</b>
Food Service	INTEREST EARNINGS	1,209	682	610	867	796	1,500	1,500
Food Service	STATE AIDS AND GRANTS	56,202	56,071	58,927	57,125	71,911	61,610	66,600
Food Service	REGULAR LUNCH	117,468	117,149	148,957	190,848	161,417	140,000	160,000
Food Service	FREE & REDUCED	199,124	214,309	212,616	165,175	226,348	235,000	220,000
Food Service	COMMODITIES PAYMENT	70,647	43,567	45,094	48,996	58,491	40,000	50,000
Food Service	COMMODITIES GOODS	23,611	36,576	10,616	8,771	10,298	10,000	10,000
Food Service	BREAKFAST	25,035	26,769	31,277	29,162	34,632	23,750	30,000
Food Service	FOOD SALES TO PUPILS	2,594,603	2,672,452	2,691,293	2,665,401	2,269,430	2,687,163	2,334,313
Food Service	SPECIAL FUNCTION SALES	120,184	109,738	109,185	105,146	51,484	106,875	102,750
<b>Food Service Total</b>		<b>3,208,083</b>	<b>3,277,313</b>	<b>3,308,575</b>	<b>3,271,491</b>	<b>2,884,807</b>	<b>3,305,898</b>	<b>2,975,163</b>
Community Ed	PROPERTY TAX LEVY	933,746	932,033	1,014,395	1,037,318	1,110,937	1,103,371	1,103,371
Community Ed	FISCAL DISPARITIES	15,277	25,378	27,234	29,946	28,305	25,000	25,000
Community Ed	MISC TAX REVENUES	13	70	(231)	89	-	-	-
Community Ed	PROPERTY TAX SHIFT REVENUE	473,794	34,489	19,295	(531,142)	-	-	-
Community Ed	TUITION FROM PATRONS	5,652,761	5,758,426	5,823,236	6,239,297	5,277,001	4,994,835	4,994,835
Community Ed	FEES FROM PATRONS	172,633	178,382	201,190	196,743	229,479	200,500	200,500
Community Ed	INTEREST EARNINGS	4,913	2,224	1,799	2,467	1,418	2,500	2,500
Community Ed	GIFTS & BEQUESTS	15,298	18,252	15,218	60,753	40,402	46,300	24,500
Community Ed	MISCELLANEOUS	11,172	4,725	21,471	2,644	14,914	21,150	21,150
Community Ed	ABATEMENT AID	1,900	1,488	5,033	4,289	2,961	2,665	9,951
Community Ed	HOMESTEAD MARKET VALUE CREDIT	7,878	8,610	13	-	-	-	-
Community Ed	STATE PROPERTY TAX SHIFT	(473,794)	(34,489)	(19,295)	531,142	-	-	-
Community Ed	STATE AIDS AND GRANTS	100,942	99,100	102,981	101,622	139,754	156,534	215,869
Community Ed	NON-PUBLIC STATE AID	170,613	157,016	183,231	182,614	209,677	191,780	191,780
<b>Community Ed Total</b>		<b>7,087,145</b>	<b>7,185,705</b>	<b>7,395,570</b>	<b>7,857,781</b>	<b>7,054,847</b>	<b>6,744,635</b>	<b>6,789,456</b>
Alt Facility	PROPERTY TAX LEVY	1,467,163	1,895,634	2,392,234	8,856,632	9,199,284	11,509,597	11,509,597
Alt Facility	FISCAL DISPARITIES	29,680	-	-	-	-	-	-
Alt Facility	MISC TAX REVENUES	(37)	-	-	-	-	-	-
Alt Facility	INTEREST EARNINGS	-	429	384	219	195	-	-
Alt Facility	INTEREST EARNINGS - BONDS	-	-	-	-	-	-	503,000
Alt Facility	SALE OF BONDS	-	-	11,669,012	-	6,045,600	-	124,776,471
Alt Facility	CERTIFICATES OF PARTICIPATION	-	1,615,000	-	-	-	-	-
Alt Facility	PERMANENT TRANSF OTHER FUNDS	113,315	-	-	-	-	-	-
<b>Alt Facility Total</b>		<b>1,610,121</b>	<b>3,511,063</b>	<b>14,061,630</b>	<b>8,856,851</b>	<b>15,245,079</b>	<b>11,509,597</b>	<b>136,789,068</b>
Debt	PROPERTY TAX LEVY	9,762,765	10,027,123	10,045,702	6,779,555	6,910,549	6,307,340	6,307,340
Debt	FISCAL DISPARITIES	164,109	259,949	109,661	191,157	162,732	180,000	180,000
Debt	MISC TAX REVENUES	371	686	(2,261)	-	-	-	-
Debt	INTEREST EARNINGS	4,542	58,038	45,719	2,600	1,549	2,500	2,500
Debt	HOMESTEAD MARKET VALUE CREDIT	83,372	92,492	134	-	-	-	-
Debt	SALE OF BONDS	-	58,879,577	306,420	-	71,646	-	1,452,353
<b>Debt Total</b>		<b>10,015,158</b>	<b>69,317,865</b>	<b>10,505,375</b>	<b>6,973,312</b>	<b>7,146,476</b>	<b>6,489,840</b>	<b>7,942,193</b>
Self Insurance	MISCELLANEOUS	797,870	781,809	808,024	820,368	826,470	800,000	810,000
<b>Self Insurance Total</b>		<b>797,870</b>	<b>781,809</b>	<b>808,024</b>	<b>820,368</b>	<b>826,470</b>	<b>800,000</b>	<b>810,000</b>
<b>Grand Total</b>		<b>109,039,415</b>	<b>172,843,733</b>	<b>129,783,945</b>	<b>119,560,035</b>	<b>128,999,513</b>	<b>125,920,897</b>	<b>252,388,618</b>



# EDINA PUBLIC SCHOOLS

## Expenditures by Fund

FUND	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
GENERAL	85,771,866	86,950,304	92,136,639	90,278,647	92,631,470	96,781,161	99,215,571
FOOD SERVICE	3,215,378	3,152,314	3,261,311	3,183,721	2,783,282	3,370,865	3,055,987
COMMUNITY SERVICES	7,156,829	7,153,747	7,486,731	7,831,075	7,019,635	6,651,844	6,744,123
CONSTRUCTION (ALT FACILITY)	1,331,120	2,694,683	4,121,552	13,910,081	15,961,524	14,202,633	43,715,750
DEBT SERVICE	10,040,349	10,278,029	68,787,321	6,801,966	6,665,143	6,803,732	9,361,000
SELF INSURANCE	727,940	731,513	759,801	753,724	777,971	761,000	761,000
GRAND TOTAL	<u>108,243,482</u>	<u>110,960,589</u>	<u>176,553,355</u>	<u>122,759,214</u>	<u>125,839,025</u>	<u>128,571,235</u>	<u>162,853,431</u>

# EDINA PUBLIC SCHOOLS

## Expenditures by Organization

FUND	ORGANIZATION	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
General	DISTRICT WIDE	38,017,053	35,920,966	38,604,738	35,072,472	34,932,339	40,285,008	40,353,515
General	SOUTH VIEW MIDDLE SCHOOL	8,264,581	8,790,678	9,074,946	9,003,240	9,039,477	8,963,551	8,891,478
General	VALLEY VIEW MIDDLE SCHOOL	8,266,548	8,941,644	9,072,292	9,461,772	9,741,637	9,644,861	10,172,631
General	EDINA HIGH SCHOOL	12,584,655	12,875,947	13,851,594	14,043,916	14,645,016	14,092,778	15,197,075
General	NON-PUBLIC SCHOOLS	2,171	40,769	70,338	68,196	46,101	29,001	29,982
General	CONCORD	3,715,457	3,898,223	4,053,512	4,163,755	4,861,669	4,587,409	4,738,716
General	CORNELIA	3,437,395	3,461,620	3,797,760	3,904,895	4,160,756	4,021,801	4,292,980
General	COUNTRYSIDE	3,071,049	3,426,574	3,448,966	3,739,639	3,947,125	4,009,212	4,076,084
General	HIGHLANDS	2,321,313	3,322,391	3,302,202	3,430,688	3,634,127	3,688,962	3,753,742
General	CREEK VALLEY	3,159,549	3,310,553	3,445,168	3,714,174	3,868,236	3,704,235	3,864,649
General	NORMANDALE	2,932,097	2,960,938	3,052,675	3,352,606	3,419,343	3,439,803	3,489,836
General	ECC-EARLY CHILDHOOD	-	-	350,213	323,296	335,644	314,540	354,883
General	HIGH SCHOOL OPTIONS	-	-	12,235	-	-	-	-
<b>General Total</b>		<b>85,771,866</b>	<b>86,950,304</b>	<b>92,136,639</b>	<b>90,278,647</b>	<b>92,631,470</b>	<b>96,781,161</b>	<b>99,215,571</b>
Food Service	DISTRICT WIDE	3,215,378	3,152,314	3,261,311	3,183,721	2,783,282	3,370,865	3,055,987
<b>Food Service Total</b>		<b>3,215,378</b>	<b>3,152,314</b>	<b>3,261,311</b>	<b>3,183,721</b>	<b>2,783,282</b>	<b>3,370,865</b>	<b>3,055,987</b>
Community Ed	CALVIN CHRISTIAN	17,259	14,612	13,701	19,658	14,392	19,745	39,872
Community Ed	GOLDEN YEARS MONESSORI	3,767	3,012	2,410	2,103	2,136	2,391	3,747
Community Ed	DISTRICT WIDE	6,986,218	6,996,731	7,303,499	7,648,042	6,847,782	6,458,131	6,516,212
Community Ed	OUR LADY OF GRACE	82,364	77,336	77,421	63,296	61,938	73,490	82,925
Community Ed	ST PETER'S	3,056	2,198	1,993	1,036	-	1,671	635
Community Ed	CHESTERTON ACADEMY	-	-	23,684	31,946	20,955	31,534	35,719
Community Ed	HOME SCHOOL	64,165	59,858	64,023	64,993	72,431	64,882	65,013
<b>Community Ed Total</b>		<b>7,156,829</b>	<b>7,153,747</b>	<b>7,486,731</b>	<b>7,831,075</b>	<b>7,019,635</b>	<b>6,651,844</b>	<b>6,744,123</b>
Alt Facility	DISTRICT WIDE	839,929	919,114	245,316	5,140,394	5,931,519	7,639,283	14,548,875
Alt Facility	SOUTH VIEW MIDDLE SCHOOL	7,642	1,314,574	798,303	74,596	110,052	2,528,350	1,110,294
Alt Facility	VALLEY VIEW MIDDLE SCHOOL	164,610	51,060	440,391	88,089	247,831	-	821,847
Alt Facility	EDINA HIGH SCHOOL	144,403	110,349	200,453	192,032	2,454	-	14,265,791
Alt Facility	CONCORD	6,466	88,391	2,061,319	4,616,596	113,686	-	793,447
Alt Facility	CORNELIA	23,368	57,930	113,880	107,518	129,733	-	2,907,665
Alt Facility	COUNTRYSIDE	115,939	5,448	-	-	2,645,828	3,618,000	4,974,068
Alt Facility	HIGHLANDS	21,280	117,596	4,108	2,057,876	3,034,526	417,000	2,790,445
Alt Facility	CREEK VALLEY	6,483	18,984	257,782	1,632,981	3,745,895	-	338,624
Alt Facility	NORMANDALE	999	11,237	-	-	-	-	700,516
Alt Facility	ECC	-	-	-	-	-	-	464,178
<b>Alt Facility Total</b>		<b>1,331,120</b>	<b>2,694,683</b>	<b>4,121,552</b>	<b>13,910,081</b>	<b>15,961,524</b>	<b>14,202,633</b>	<b>43,715,750</b>
Debt	DISTRICT WIDE	10,040,349	10,278,029	68,787,321	6,801,966	6,665,143	6,803,732	9,361,000
<b>Debt Total</b>		<b>10,040,349</b>	<b>10,278,029</b>	<b>68,787,321</b>	<b>6,801,966</b>	<b>6,665,143</b>	<b>6,803,732</b>	<b>9,361,000</b>
Self Insurance	DISTRICT WIDE	727,940	731,513	759,801	753,724	777,971	761,000	761,000
<b>Self Insurance Total</b>		<b>727,940</b>	<b>731,513</b>	<b>759,801</b>	<b>753,724</b>	<b>777,971</b>	<b>761,000</b>	<b>761,000</b>
<b>Grand Total</b>		<b>108,243,482</b>	<b>110,960,589</b>	<b>176,553,355</b>	<b>122,759,214</b>	<b>125,839,024</b>	<b>128,571,235</b>	<b>162,853,431</b>



# EDINA PUBLIC SCHOOLS

## Expenditures by Program

FUND	PROGRAM	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
General	BOARD OF EDUCATION	49,255	62,970	70,696	121,126	146,386	206,057	207,245
General	OFFICE OF SUPT	383,785	419,729	510,195	380,762	403,677	335,180	347,435
General	INSTRUCTIONAL ADMINISTRATION	78,867	55,438	165,160	5,992	(79,019)	1,266	(81,831)
General	SCHOOL ADMINISTRATION	2,410,509	2,383,310	2,459,596	2,593,019	2,653,528	2,609,538	2,653,252
General	GENERAL ADMINISTRATIVE SUPPORT	1,014,861	1,130,514	911,386	1,156,212	1,310,745	1,207,478	1,285,650
General	OTHER ADMINISTRATIVE SUPPORT	550,546	532,004	590,174	758,715	667,692	698,530	759,764
General	BUSINESS SUPPORT SERVICES	1,166,459	1,039,342	1,015,847	1,054,095	1,080,112	1,177,986	1,184,707
General	KINDERGARTEN	951,176	1,018,498	1,039,958	1,138,165	2,136,361	2,307,064	2,376,162
General	GENERAL ELEMENTARY	17,540,245	17,880,330	18,147,988	18,706,111	18,786,364	20,519,864	21,133,339
General	TITLE II IMPROVING TEACH QLTY	171,861	90,196	91,660	99,552	92,492	78,409	91,478
General	TITLE III, PART A ENGLISH LA	50,603	35,260	25,398	42,095	38,609	40,562	40,472
General	SECONDARY GENERAL	1,316,764	1,241,307	1,773,200	1,212,515	1,962,455	2,049,306	2,533,356
General	ART	1,150,063	1,188,535	1,140,916	1,147,732	1,159,589	1,994,367	1,289,508
General	BUSINESS EDUCATION	109,094	102,410	-	158,146	189,158	225,334	250,806
General	TITLE I BASIC ESEA PROGRAM	146,068	205,829	251,205	392,405	231,589	213,954	180,371
General	GIFTED & TALENTED	696,760	747,843	816,357	863,937	871,873	101,282	887,127
General	ENGLISH SECOND LANGUAGE	1,040,987	1,035,942	1,094,798	1,121,197	1,142,754	1,097,008	1,190,757
General	ENGLISH (LANGUAGE ARTS)	2,904,622	2,854,798	2,931,388	2,989,434	3,107,139	3,058,555	3,145,766
General	FOREIGN LANGUAGE	2,339,840	2,248,347	2,302,452	2,427,337	2,662,969	2,505,917	2,662,224
General	HEALTH, PHY ED & RECREATION	1,557,327	1,512,446	1,556,803	1,616,203	1,560,731	1,513,770	1,534,626
General	FAMILY LIVING SCIENCE	442,791	469,566	477,370	509,540	478,432	475,043	482,131
General	INDUSTRIAL EDUCATION	441,207	363,446	428,236	457,677	459,034	465,036	429,598
General	MATHEMATICS	2,301,468	2,436,546	2,754,030	2,765,327	2,890,810	2,734,249	2,847,605
General	TECHNOLOGY EDUCATION	-	103,308	39,195	59,327	73,812	98,602	77,114
General	MUSIC	1,728,657	1,817,726	1,824,800	1,945,833	1,966,003	1,846,559	2,066,253
General	NATURAL SCIENCE	2,202,458	2,191,649	2,256,267	2,248,918	2,269,789	2,175,737	2,369,106
General	SOCIAL SCIENCES/STUDIES	2,457,258	2,538,489	2,691,167	2,880,099	2,854,101	2,761,240	2,732,420
General	CO-CURRICULAR ACTIVITIES	559,710	727,011	859,045	848,188	909,540	849,460	1,079,858
General	BOYS/GIRLS ATHLETICS	522,593	496,237	564,818	483,433	536,927	431,141	553,120
General	BOYS ATHLETICS	556,087	479,369	477,040	477,917	535,503	536,215	542,839
General	GIRLS ATHLETICS	472,813	445,245	472,292	477,782	493,905	537,001	538,129
General	EXTRA-CURRICULAR ACTIVITIES	-	3,410	6,820	5,264	5,032	6,491	6,959
General	SPECIAL NEEDS	152,509	194,199	160,068	168,401	267,985	161,525	160,506
General	CAREER AND TECHNICAL - GENERAL	57,056	126,955	206,759	188,749	164,556	190,000	175,000
General	SPECIAL ED GENERAL	976,842	653,392	869,955	881,659	544,772	750,206	553,056
General	SPEECH/LANGUAGE IMPAIRED	1,423,295	1,496,488	1,468,921	1,468,460	1,466,566	1,546,132	1,427,492
General	MILD-MODERATE DEV COG DISABLED	410,271	492,154	477,893	573,586	578,540	613,195	795,343
General	SEVERE-PROFOUND DEV COG DISAB	623,215	625,354	639,082	336,881	340,567	315,625	478,633
General	PHYSICALLY IMPAIRED	184,867	279,384	264,364	206,230	214,881	225,993	254,416
General	DEAF-HARD OF HEARING	359,690	296,623	302,802	322,883	401,359	380,379	428,771
General	VISUALLY IMPAIRED	116,063	99,908	65,078	85,444	102,126	97,722	93,831
General	LEARNING DISABILITIES	2,176,153	1,763,867	1,638,461	1,228,020	1,073,595	1,134,770	1,177,182
General	EMOTIONAL/BEHAVIORAL DISORDER	1,105,803	847,325	840,067	1,084,720	907,621	1,051,442	901,210
General	DEAF-BLIND	-	27,124	14,750	-	-	-	-
General	OTHER HEALTH IMPAIRED	1,090,602	1,277,036	1,398,886	1,477,701	1,176,409	1,268,380	1,040,394
General	AUTISTIC	1,897,176	2,396,210	2,495,938	2,643,694	3,684,462	2,737,823	3,053,078
General	EARLY CHILDHOOD SPECIAL ED	1,639,403	1,109,170	1,285,550	1,228,768	1,330,691	1,306,361	1,404,049
General	TRAUMATIC BRAIN INJURY	-	-	62,838	426,673	492,290	392,740	527,348
General	SPECIAL EDUCATION GENERAL	4,021,049	3,691,226	3,708,068	3,923,521	3,927,254	4,145,675	4,198,282
General	EARLY INTERVENING SERVICES	343,793	530,708	503,499	953,063	-	967,527	982,471
General	GENERAL INSTRUCTIONAL SUPPORT	1,748,371	1,819,599	1,845,405	1,923,279	1,922,891	3,085,714	2,013,529
General	CURRICULUM DEVELOPMENT	905,317	976,018	453,841	494,505	447,891	404,362	447,137
General	LIBRARY MEDIA CENTER	2,951,282	2,838,539	1,680,522	1,517,921	1,566,727	1,787,432	1,559,301
General	TECH LEVY	-	-	-	-	35,453	-	-
General	STAFF DEVELOPMENT	987,352	1,126,776	1,125,457	980,772	1,091,329	948,686	1,124,770
General	GUIDANCE SERVICES (7-12)	1,377,926	1,392,047	1,342,718	1,271,008	1,369,995	1,470,789	1,572,573
General	GUIDANCE SERV (1-6)	212,698	216,246	219,601	228,137	241,729	299,119	244,117
General	HEALTH SERVICES	410,764	557,787	544,477	605,283	691,678	730,659	768,583
General	PUPIL TRANSPORTATION	4,366,926	4,970,638	5,236,232	5,144,904	5,147,340	5,439,518	5,359,019
General	OTHER PUPIL SUPPORT SERVICES	301,417	192,969	265,697	295,457	295,214	285,395	293,641
General	OPERATIONS & MAINTENANCE	6,575,498	7,095,931	7,158,783	7,473,165	7,038,120	7,423,140	7,462,654
General	CAPITAL FACILITIES	1,708,362	1,698,813	5,938,432	1,782,167	2,279,909	2,558,261	3,071,449
General	RETIRMENT OF NONBONDED DEBT	87,573	73,423	36,899	-	-	-	-
General	INSURANCE	132,543	227,349	139,339	219,543	231,429	204,390	250,390
<b>General Total</b>		<b>85,771,866</b>	<b>86,950,304</b>	<b>92,136,639</b>	<b>90,278,647</b>	<b>92,631,470</b>	<b>96,781,161</b>	<b>99,215,571</b>
Food Service	FOOD SERVICE	3,215,378	3,152,314	3,261,311	3,183,721	2,783,282	3,370,865	3,055,987
<b>Food Service Total</b>		<b>3,215,378</b>	<b>3,152,314</b>	<b>3,261,311</b>	<b>3,183,721</b>	<b>2,783,282</b>	<b>3,370,865</b>	<b>3,055,987</b>
Community Ed	GENERAL COMM EDUCATION	750,542	615,691	629,890	690,140	641,066	803,236	806,222
Community Ed	SCHOOL AGE CARE	3,804,703	3,878,286	4,012,421	4,025,177	2,950,133	2,821,913	2,829,070
Community Ed	EARLY CHILDHOOD & FAMILY ED	668,281	555,566	564,710	750,922	792,303	662,893	662,464
Community Ed	SCHOOL READINESS	52,749	67,947	76,050	88,250	98,086	104,231	144,038
Community Ed	PRE-SCHOOL SCREENING	28,390	28,040	33,576	32,635	33,815	-	2,901

# EDINA PUBLIC SCHOOLS

## Expenditures by Program

FUND	PROGRAM	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
Community Ed	YOUTH DEVELOPMENT	913,433	1,064,930	1,027,008	1,140,644	1,320,438	1,131,673	1,136,023
Community Ed	OTHER COMMUNITY EDUCATION	938,731	943,287	1,143,076	1,103,307	1,183,795	1,127,898	1,163,405
<b>Community Ed Total</b>		<b>7,156,829</b>	<b>7,153,747</b>	<b>7,486,731</b>	<b>7,831,075</b>	<b>7,019,635</b>	<b>6,651,844</b>	<b>6,744,123</b>
Alt Facility	CAPITAL FACILITIES	-	185,000	12,000	-	-	-	-
Alt Facility	BUILDING CONSTRUCTION	1,331,120	2,509,683	4,109,552	13,910,081	15,961,524	14,202,633	43,715,750
<b>Alt Facility Total</b>		<b>1,331,120</b>	<b>2,694,683</b>	<b>4,121,552</b>	<b>13,910,081</b>	<b>15,961,524</b>	<b>14,202,633</b>	<b>43,715,750</b>
Debt	RETIREMENT OF LT DEBT	10,040,349	10,278,029	68,787,321	6,801,966	6,665,143	6,803,732	9,361,000
<b>Debt Total</b>		<b>10,040,349</b>	<b>10,278,029</b>	<b>68,787,321</b>	<b>6,801,966</b>	<b>6,665,143</b>	<b>6,803,732</b>	<b>9,361,000</b>
Self Insurance	GENERAL ADMINISTRATIVE SUPPORT	727,940	731,513	759,801	753,724	777,971	761,000	761,000
<b>Self Insurance Total</b>		<b>727,940</b>	<b>731,513</b>	<b>759,801</b>	<b>753,724</b>	<b>777,971</b>	<b>761,000</b>	<b>761,000</b>
<b>Grand Total</b>		<b>108,243,482</b>	<b>110,960,589</b>	<b>176,553,355</b>	<b>122,759,214</b>	<b>125,839,025</b>	<b>128,571,235</b>	<b>162,853,431</b>



# EDINA PUBLIC SCHOOLS

## Expenditures by Finance

FUND	FINANCE	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
General	GENERAL	52,783,851	51,879,895	54,789,063	56,063,272	58,132,109	63,786,351	64,680,379
General	FED EDUCATION JOBS FUND FY12	-	1,394,821	-	-	-	-	-
General	OPERATING CAPITAL	2,755,701	2,591,477	2,490,579	2,212,121	2,681,860	3,001,830	3,823,162
General	AREA LEARNING CENTER	286,228	196,604	294,801	144,737	212,956	251,851	299,277
General	AREA LRNING CTR STATE APPROVD	214,143	311,043	329,967	369,593	416,250	384,481	432,064
General	ACHIEVEMENT & INTEGRATION	-	-	-	851,182	929,753	905,361	887,362
General	50% SITE-STAFF DEVELOPMENT	450,000	500,000	-	980,772	1,087,657	-	-
General	25% EXEMPLARY GRANTS-STAFF DEV	251,444	276,300	-	-	-	-	-
General	25% DISTWIDE-STAFF DEVELOPMENT	287,352	346,096	-	-	-	-	-
General	INTERDISTRICT COOPERATIVE	640,981	656,832	-	-	-	-	-
General	TELECOMMUNICATIONS ACCESS COST	69,308	118,018	-	-	-	-	-
General	ALTERNATIVE ATTENDANCE	78,047	71,233	63,321	-	-	-	-
General	INTEGRATION AID & LEVY	886,344	885,923	918,321	-	-	-	-
General	STAFF DEVELOPMENT	-	-	1,125,457	-	-	-	-
General	BASIC SKILLS	1,130,942	1,218,556	1,064,954	1,113,795	1,114,933	1,106,325	1,177,064
General	INCENTIVE REVENUE	-	-	-	98,372	65,871	94,000	93,688
General	LEARNING AND DEVELOPMENT	1,882,538	1,867,498	1,904,320	1,912,572	1,914,899	-	-
General	ALTERNATIVE TEACHER PAY SYSTEM	2,056,068	2,094,066	2,151,332	2,171,248	2,498,309	2,217,120	2,369,201
General	SAFE SCHOOLS CRIME LEVY	461,958	435,170	453,059	452,562	478,144	550,356	516,984
General	PHYSICAL HAZARDS	29,754	71,579	17,788	25,032	26,999	82,000	82,000
General	OTHER HAZARDOUS MATERIALS	76,262	24,115	4,545	8,996	21,346	33,050	33,050
General	ENVIRONMENTAL H & S MGMT	92,014	67,881	92,626	111,137	149,179	168,481	168,925
General	ASBESTOS REMOVAL	5,551	48,740	29,654	4,815	3,683	-	-
General	FIRE SAFETY	42,238	115,206	55,709	27,479	47,049	50,901	56,551
General	INDOOR AIR QUALITY	-	-	1,425	-	-	-	-
General	MED ASSIST THIRD PARTY BILLING	-	13,000	4,222	18,049	15,275	80,000	113,400
General	GIFTED AND TALENTED	681,179	726,800	787,494	836,441	847,398	853,092	865,351
General	TITLE I BASIC ESEA PROGRAM	146,068	205,829	251,205	392,405	231,589	213,954	180,371
General	TITLE II IMPROVE TEACHER QULTY	171,861	90,196	91,660	99,552	92,492	78,409	91,478
General	TITLE III, PART A ENGLISH LA	50,603	35,260	25,398	42,095	-	40,562	39,945
General	PL101-476 GENL SPEC EDUCATION	1,340,295	1,407,413	1,234,279	1,201,505	1,054,219	1,015,781	1,133,253
General	PL101-476 EARLY EDUCATION HAND	43,332	32,676	28,033	28,142	35,966	28,501	26,782
General	INFNTS & TDLRS (0-2) PL102-119	294,826	26,793	31,032	28,967	-	37,526	23,860
General	FED EARLY INTERVENING SERVICES	41,649	50,000	-	-	-	-	-
General	FEDERAL - CIMP	4,687	5,781	8,140	3,905	3,792	-	848
General	IDEA PART B 619 PROF DEVELPMNT	1,590	1,408	-	-	-	-	-
General	IDEA INTERAGENCY	12,239	-	-	-	-	-	-
General	ARRA PART B 611	871,945	-	-	-	-	-	-
General	ARRA PART B 619	40,958	-	-	-	-	-	-
General	ARRA TARGETED BIRTH-2	27,062	9,954	-	-	-	-	-
General	MISC DIRECT FEDERAL REVENUE	132,765	-	-	-	-	-	-
General	FEDERAL PERKINS GRANT	12,685	13,761	12,454	13,506	13,196	12,950	-
General	FEDERAL PERKINS COOP	5,447	-	-	-	-	-	-
General	OPEN ENROLLMENT TRANSPORTATION	51,295	55,281	84,386	86,381	68,817	85,500	85,500
General	TRANS TO MULTI-DISTRICT INTEGRATIO	996,421	1,168,929	1,249,907	1,205,538	1,138,401	1,069,000	1,069,000
General	NOON KINDERGARTEN	180,610	179,978	168,186	173,344	-	-	-
General	LATE ACTIVITY ROUTE	29,062	36,442	29,855	26,633	35,691	31,000	31,000
General	TRAFFIC HAZARDS - WALKERS	2,721	24,268	21,483	22,482	23,574	41,986	41,114
General	REGULAR TO AND FROM SCHOOL	1,937,939	1,977,566	2,084,257	2,104,500	1,867,709	2,604,032	2,524,405
General	REGULAR SUMMER SCHOOL	10,001	20,300	18,451	3,337	10,749	19,000	19,000
General	SPECIAL ED TRANSPORT	1,019,858	1,334,022	1,392,333	1,311,991	1,475,000	1,399,000	1,399,000
General	BETWEEN SCHOOLS - PUBLIC	83,876	104,465	124,651	128,993	94,377	126,500	126,500
General	NONPUBLIC NOREGULAR	43,753	56,033	49,820	28,158	33,486	50,500	50,500
General	SPECIAL TRANSPORTATION	11,390	13,354	12,903	53,546	-	13,000	13,000
General	NON AUTHORIZED TRANSPORTATION	309,757	301,669	322,113	348,861	399,536	350,000	350,000
General	STATE SPECIAL ED GENERAL	12,050,154	13,069,567	13,241,846	14,131,732	14,291,151	14,582,916	15,314,369
General	STATE SPECIAL ED BIRTH-TWO	-	-	368,361	323,296	-	314,540	-
General	CAPITAL PROJECTS LEVY	-	-	3,946,326	-	36,692	-	-
General	COLLABORATION EARLY INTERVENTION	438,619	477,184	406,550	773,957	663,184	762,730	762,730
General	CAREER AND TECHNICAL - GENERAL	57,056	126,955	206,759	188,749	164,556	190,000	175,000
General	CAREER AND TECHNICAL - SPEC ED	134,377	180,438	147,614	154,895	253,624	148,575	159,458
General	LEARN & SERVE AMERICA	17,856	11,780	-	-	-	-	-
General	FEDERAL CHOICE GRANT(WMEP)	37,206	22,152	-	-	-	-	-
General Total		85,771,866	86,950,304	92,136,639	90,278,647	92,631,470	96,781,161	99,215,571
Food Service	NAT'L SCHOOL LUNCH PROGRAM	3,197,604	3,146,361	3,158,788	1,471,051	1,617,696	1,586,865	1,741,487



# EDINA PUBLIC SCHOOLS

## Expenditures by Finance

FUND	FINANCE	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
Food Service	SCHOOL BREAKFAST PROGRAM	-	-	62,768	56,408	42,998	64,000	44,500
Food Service	A LA CARTE FOOD SERVICE	17,774	5,952	39,755	1,656,261	1,122,588	1,720,000	1,270,000
<b>Food Service Total</b>		<b>3,215,378</b>	<b>3,152,314</b>	<b>3,261,311</b>	<b>3,183,721</b>	<b>2,783,282</b>	<b>3,370,865</b>	<b>3,055,987</b>
Community Ed	GENERAL	445,113	498,952	497,062	534,056	560,707	489,860	489,977
Community Ed	COMMUNITY EDUCATION	5,247,025	5,325,615	5,574,197	5,633,804	4,773,254	4,623,965	4,638,634
Community Ed	EARLY CHILDHOOD & FAMILY ED	661,584	552,216	559,795	746,190	790,352	658,030	657,664
Community Ed	ECFE HOME VISIT	6,697	3,350	4,915	4,732	1,951	4,863	4,800
Community Ed	LEARNING READINESS	52,749	67,947	76,050	88,250	98,086	104,231	144,038
Community Ed	NONPUBLIC HEALTH SERVICES	55,274	51,441	54,451	55,186	61,504	55,180	55,289
Community Ed	NONPUBLIC TEXTBOOKS	78,256	71,420	75,019	64,361	75,054	74,520	101,340
Community Ed	NONPUBLIC GUIDANCE & COUNSELING	28,958	26,678	45,036	54,789	24,833	54,789	61,911
Community Ed	EARLY CHILDHOOD SCREENING	28,390	28,040	33,576	32,635	33,815	-	2,901
Community Ed	CHILDREN W/ DISABILITIES IN S A C	431,544	457,482	463,595	500,069	462,366	474,927	474,872
Community Ed	COLLABORATION EARLY INTERVENTION	121,239	70,605	103,035	117,002	137,714	111,479	112,697
<b>Community Ed Total</b>		<b>7,156,829</b>	<b>7,153,747</b>	<b>7,486,731</b>	<b>7,831,075</b>	<b>7,019,635</b>	<b>6,651,844</b>	<b>6,744,123</b>
Alt Facility	GENERAL	57,612	-	-	-	2,454	-	29,599,145
Alt Facility	ALTERNATIVE FACILITIES PROGRAM	515,854	948,199	3,645,937	9,541,187	11,259,942	9,414,340	9,507,723
Alt Facility	CERT OF PARTICIPATION PROJECTS	-	1,109,969	475,615	12,362	1,506	-	-
Alt Facility	CAPITAL PROJECTS LEVY	757,654	636,515	-	4,356,533	4,697,623	4,788,293	4,608,882
<b>Alt Facility Total</b>		<b>1,331,120</b>	<b>2,694,683</b>	<b>4,121,552</b>	<b>13,910,081</b>	<b>15,961,524</b>	<b>14,202,633</b>	<b>43,715,750</b>
Debt	GENERAL	10,040,349	10,278,029	68,787,321	6,801,966	6,665,143	6,803,732	9,361,000
<b>Debt Total</b>		<b>10,040,349</b>	<b>10,278,029</b>	<b>68,787,321</b>	<b>6,801,966</b>	<b>6,665,143</b>	<b>6,803,732</b>	<b>9,361,000</b>
Self Insurance	GENERAL	727,940	731,513	759,801	753,724	777,971	761,000	761,000
<b>Self Insurance Total</b>		<b>727,940</b>	<b>731,513</b>	<b>759,801</b>	<b>753,724</b>	<b>777,971</b>	<b>761,000</b>	<b>761,000</b>
<b>Grand Total</b>		<b>108,243,482</b>	<b>110,960,589</b>	<b>176,553,355</b>	<b>122,759,214</b>	<b>125,839,025</b>	<b>128,571,235</b>	<b>162,853,431</b>



# EDINA PUBLIC SCHOOLS

## Expenditures by Object

FUND	OBJECT	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
General	ADMINISTRATION/SUPERVISION	3,402,770	3,338,472	3,398,353	3,476,798	3,662,806	3,606,721	3,517,438
General	LICENSED CLASSROOM TEACHER	30,886,076	31,808,156	33,177,774	34,329,047	34,671,038	37,289,296	36,745,727
General	NONLICENSED CLASSROOM TEACHER	-	-	-	-	21,440	77,447	84,826
General	LICENSED INSTRUCTIONAL SUPPORT	1,796,354	1,492,372	1,665,681	1,668,666	1,758,936	1,891,130	1,896,784
General	NONLICENSED INSTRUCT SUPPORT	190,323	131,740	269,112	86,908	1,611	10,750	5,000
General	SUBSTITUTE TEACHERS	663,997	695,714	714,897	720,916	1,027,172	800,915	890,113
General	SUBSTITUTE NONLICENSED CLASSROOM	56,562	57,681	54,739	59,192	66,441	52,500	58,143
General	PHYSICAL THERAPIST	-	64,961	65,434	66,071	65,526	67,596	67,596
General	OCCUPATIONAL THERAPIST	290,427	271,278	279,344	305,226	336,997	344,323	299,840
General	SPEECH/LANGUAGE PATHOLOGIST	1,056,406	1,089,909	1,124,569	1,154,510	1,120,067	1,141,906	1,064,551
General	SCHOOL NURSE	511,194	503,111	527,047	570,758	550,454	551,239	519,619
General	SOCIAL WORKERS	406,232	370,300	387,636	386,027	382,482	393,199	492,084
General	PSYCHOLOGISTS	622,850	635,112	660,620	716,823	692,402	691,059	736,960
General	CERTIFIED PARAPROFESSIONAL	3,118,471	2,987,950	2,980,335	2,768,748	2,932,928	3,100,916	3,354,059
General	SPECIAL ED LANG INTERPRETATION	-	-	-	-	22	-	-
General	COUNSELORS	1,031,659	1,051,720	976,318	910,402	999,775	1,105,568	1,136,468
General	NON INSTRUCTIONAL SUPPORT	8,337,554	8,256,585	7,770,315	7,630,297	7,464,011	7,893,119	7,756,189
General	ADAPTIVE PHY ED & DAPE	232,475	271,222	303,380	288,652	311,490	268,049	322,343
General	OTHER SALARY PAYMENTS CERTIFIED	1,351,805	1,599,315	1,572,564	1,697,482	3,050,046	2,769,670	3,041,696
General	OTHER SALARY PAYMENTS NON CERTIFIED	-	-	981,289	50,131	123,500	49,953	115,125
General	SABBATICAL LEAVE	56,532	19,454	-	-	-	-	-
General	SEVERANCE	432,010	479,386	533,632	993,850	769,892	714,778	714,778
General	SALARY BETWEEN FUNDS	23,875	24,811	22,268	26,276	25,654	(3,500)	(3,500)
General	FICA/MEDICARE	3,943,980	3,992,870	4,170,666	4,173,392	4,356,383	4,391,491	4,653,864
General	PERA	888,795	890,302	923,573	823,418	864,734	846,018	1,049,771
General	TRA	2,249,385	2,503,613	2,797,222	3,103,224	3,456,704	3,222,987	3,534,727
General	HEALTH INSURANCE	7,477,480	7,735,153	7,955,120	7,852,224	8,065,541	8,361,247	8,397,988
General	LIFE INSURANCE	81,937	84,923	102,975	70,984	75,346	73,997	85,113
General	DENTAL INSURANCE	340,430	334,285	335,847	347,408	361,196	340,234	376,354
General	LONG TERM DISABILITY INSURANCE	126,441	131,808	132,894	127,749	133,850	141,484	145,248
General	TSA/DEFERRED COMPENSATION	680,407	684,596	715,504	728,215	746,275	774,786	866,827
General	TAX ADV HEALTH ARRANGEMENTS	571,426	820,359	400,637	426,735	401,730	432,301	447,403
General	WORKERS COMPENSATION	308,020	396,636	531,269	587,162	384,490	495,000	495,000
General	UNEMPLOYMENT COMPENSATION	95,751	58,360	47,494	49,574	32,237	75,000	75,000
General	POST EMPLOYMENT BENEFITS	718,514	663,811	736,499	773,957	663,184	762,730	762,730
General	OTHER BENEFITS	9,980	9,980	10,630	58,428	18,277	10,812	13,312
General	FED CONTRACTS < \$25000	75,923	8,367	43,640	3,927	-	31,137	-
General	FED CONTRACTS > \$25000	47,112	-	-	-	28,470	-	45,602
General	CONSULTING FEES/FEES FOR SVCS	2,290,057	2,487,374	1,638,362	1,482,498	-	1,868,783	-
General	SPECIAL EDUCATION LEGAL FEES	-	-	-	8,086	1,479,912	15,000	1,699,216
General	FED TUITION PMT < \$25,000	70,000	150,000	150,000	150,000	37,959	-	15,000
General	COMMUNICATION SERVICES	94,628	99,907	107,041	105,430	-	90,800	-
General	POSTAGE	66,890	57,827	67,112	69,679	112,548	66,150	90,170
General	UTILITY SERVICES	1,650,365	1,686,379	1,862,986	2,234,019	23,007	2,067,330	66,088
General	INSURANCE	162,753	240,832	185,821	276,999	1,891,261	261,278	2,067,330
General	SPEECH/LANG PATH >\$25,000	43,623	-	-	-	288,296	-	297,278
General	REPAIRS & MAINTENANCE	338,080	715,138	469,854	383,496	-	331,997	-
General	FOREIGN LANG INTERPR <\$25,000	24,197	4,834	6,495	8,770	366,186	13,700	328,997
General	CONTRACTED TRANSPORTATION	527,272	825,736	1,873,285	1,806,121	9,923	1,709,800	13,700
General	INTERDISTRICT TRANSPORTATION	(53,298)	(51,923)	(49,379)	(49,387)	1,869,883	(69,000)	1,705,000
General	TRAVEL, CONVENTIONS & CONFERENCE	297,871	259,135	273,808	266,399	(62,596)	267,767	(69,000)
General	OUT OF STATE TRAVEL PD FEDERAL	1,418	2,825	2,741	-	320,047	10,000	282,822
General	ENTRY FEES & STUDENT TRAVEL	1,800	-	-	-	-	-	10,000
General	OPERATING LEASES OR RENT	63,808	64,891	91,900	105,413	-	125,228	-
General	SPEECH/LANG PATH <\$25,000	51,575	-	-	-	134,791	-	134,408
General	LIC SCHL NURSE CONTCT <\$25,000	2,162	-	-	-	-	-	-
General	LIC NURSE SVCS CONTCT <\$25,000	16,440	-	-	-	-	-	-
General	OTHER REIMBURSEMENTS	2,577	-	-	-	-	-	-
General	PAYMENTS TO OTHER SCHOOL DISTRICTS	1,079,517	759,668	1,210,939	816,676	-	978,805	-
General	TUITION OUT OF STATE	-	-	-	-	686,313	-	1,085,415
General	SPEC ED CONTRACTED SVC/PUPILS	24,131	9,281	34,829	195,242	41,630	194,000	61,000
General	EDUC PURPOSES-NONSCHOOL DIST	341,414	208,714	320,155	544,391	337,867	453,890	494,815
General	SPEC ED SALARY OTHER DISTRICT	316,628	179,782	136,000	134,200	186,598	137,500	160,000



# EDINA PUBLIC SCHOOLS

## Expenditures by Object

FUND	OBJECT	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
General	SPEC ED BENEFIT OTHER DISTRICT	104,127	59,753	73,177	41,827	82,848	52,500	70,000
General	INTERDEPARTMENT CHARGEBACKS	(26,053)	(29,250)	(29,934)	(80,000)	(80,000)	(80,000)	(80,000)
General	SPEC ED CONTRACTED COOP SERVICE	2,563	740	343	417	-	-	-
General	SUPPLIES & MATERIALS NON INSTRUCTION	808,230	899,102	1,467,499	854,703	1,036,828	877,781	892,421
General	SUPPLIES & MATERIALS SOFTWARE	-	-	-	-	3,210	3,500	3,500
General	SUPPLIES & MATERIALS NON INDIVIDUAL	1,099,554	955,620	1,067,335	978,183	961,525	932,148	1,541,949
General	SUPPLIES & MATERIALS INDIVIDUAL	275,920	322,176	198,690	142,056	135,868	147,878	185,427
General	FUELS	406,503	420,136	410,574	431,078	309,322	427,700	377,700
General	TEXTBOOKS & WORKBOOKS	434,044	229,098	525,592	363,216	377,878	396,003	598,069
General	STANDARDIZED TESTS	71,583	62,839	85,749	78,435	67,220	74,000	74,000
General	MEDIA RESOURCES	95,530	82,580	331	7,152	5,402	5,500	5,500
General	FOOD	267	699	294	(3,794)	7,496	2,250	2,250
General	BUILDING CONSTRUCTION	869,112	994,411	1,042,355	720,551	743,667	1,028,686	1,411,072
General	EQUIPMENT PURCHASED	543,698	579,771	501,143	514,893	789,837	759,081	1,052,220
General	SPEC ED INSTRUCTIONAL EQUIPMNT	29,303	6,125	-	-	1,906	1,149	1,149
General	CAPITAL LEASES	-	-	589,860	579,600	-	-	-
General	PUPIL TRANSPORTATION VEHICLES	388,093	310,318	291,665	395,984	405,912	425,000	425,000
General	TECHNOLOGY EQUIPMENT	458,861	289,110	1,358,066	(1,032)	19,366	5,500	8,500
General	SPEC ED TECHNOLOGY EQUIPMNT	-	-	9,358	1,687	30,891	13,750	28,798
General	LEASE PRINCIPAL	73,798	77,678	221,755	95,000	205,829	215,385	215,385
General	LEASE INTEREST	6,916	3,037	71,485	48,013	105,746	115,504	115,504
General	CAPITAL LEASES CONTRA ACCOUNT	-	-	(589,860)	(579,600)	-	-	-
General	OTHER CAPITAL	353,575	362,353	-	-	-	-	-
General	LOANS INTEREST	70,973	48,923	36,899	-	-	-	-
General	OTHER DEBT EXPENSE	16,600	24,500	-	-	60,750	-	58,650
General	DUES MEMBERSHIPS LICENSES	50,123	60,200	40,087	60,311	(10,462)	59,000	(9,000)
General	FEDERAL & NONPUBLIC INDIRECT COST	(8,123)	(7,477)	(8,725)	(8,696)	13,704	(9,000)	28,960
General	TAXES, SPECIAL ASSESSMENTS	36,293	33,151	21,675	67,450	9,996	28,960	1,500
General	PERMANENT TRANSFER OTHER FUNDS	113,315	-	-	-	-	-	-
<b>General Total</b>		<b>85,771,867</b>	<b>86,950,304</b>	<b>92,136,639</b>	<b>90,278,647</b>	<b>92,631,470</b>	<b>96,781,161</b>	<b>99,215,571</b>
Food Service	NON INSTRUCTIONAL SUPPORT	72,572	76,967	78,922	77,826	114,931	119,824	127,362
Food Service	STAFF DEVELOPMENT	-	-	-	-	2,572	3,500	3,500
Food Service	FICA/MEDICARE	5,303	5,604	5,752	5,781	8,594	8,891	8,891
Food Service	PERA	271	942	1,034	1,137	4,356	4,234	4,234
Food Service	TRA	3,584	3,751	4,115	4,368	3,957	2,853	4,000
Food Service	TRA	-	-	-	-	62	4,063	-
Food Service	CONSULTING FEES/FEES FOR SVCS	3,003,225	2,889,339	2,984,715	2,906,191	2,459,679	2,989,000	2,669,500
Food Service	REPAIRS & MAINTENANCE	63,475	76,750	88,148	76,879	73,880	75,000	75,000
Food Service	INTERDEPARTMENT CHARGEBACKS	27,500	30,000	30,000	80,000	80,000	80,000	80,000
Food Service	SUPPLIES & MATERIALS NON INSTRUCTION	10,312	31,621	47,460	22,767	17,951	43,500	43,500
Food Service	COMMODITIES	23,611	36,576	10,616	8,771	10,298	10,000	10,000
Food Service	EQUIPMENT PURCHASED	5,525	764	10,549	-	7,000	30,000	30,000
<b>Food Service Total</b>		<b>3,215,378</b>	<b>3,152,314</b>	<b>3,261,311</b>	<b>3,183,721</b>	<b>2,783,282</b>	<b>3,370,865</b>	<b>3,055,987</b>
Community Ed	ADMINISTRATION/SUPERVISION	1,357,395	1,426,854	1,487,466	1,507,709	1,508,992	1,600,824	1,612,375
Community Ed	ECFE/SCHL READINESS COORDINATOR	117,778	118,530	145,823	146,575	147,129	157,621	179,245
Community Ed	NONLICENSED CLASSROOM TEACHER	-	3,013	4,586	1,196	4,887	4,000	9,278
Community Ed	LICENSED INSTRUCTIONAL SUPPORT	55,810	35,837	65,886	73,190	47,977	80,789	87,911
Community Ed	NON INSTRUCTIONAL SUPPORT	1,776,281	1,765,273	1,701,548	1,893,465	1,731,400	1,615,522	1,610,569
Community Ed	OTHER SALARY PAYMENTS NON CERTIFIED	1,070,168	1,122,986	1,229,472	1,227,876	680,457	625,500	636,778
Community Ed	SEVERANCE	31,231	15,616	-	10,000	-	-	-
Community Ed	SALARY BETWEEN FUNDS	(23,875)	(24,811)	(22,268)	(26,276)	(28,225)	-	-
Community Ed	FICA/MEDICARE	313,574	322,523	330,937	344,211	292,663	290,135	295,705
Community Ed	PERA	214,822	226,368	228,457	240,891	235,436	220,967	224,413
Community Ed	TRA	59,946	69,198	82,440	85,931	52,144	51,598	54,192
Community Ed	HEALTH INSURANCE	500,166	476,353	497,706	489,709	328,148	324,888	332,158
Community Ed	LIFE INSURANCE	4,504	4,254	4,015	3,566	2,621	2,770	3,036
Community Ed	DENTAL INSURANCE	28,030	29,896	29,524	28,892	23,146	22,783	27,385
Community Ed	LONG TERM DISABILITY INSURANCE	7,671	8,667	8,827	8,920	7,026	6,894	7,076
Community Ed	TS/DEFERRED COMPENSATION	22,009	19,266	22,528	21,248	9,253	10,725	10,668
Community Ed	TAX ADV HEALTH ARRANGEMENTS	42,277	12,502	5,589	5,521	2,846	553	553
Community Ed	WORKERS COMPENSATION	16,684	22,438	35,945	28,605	30,040	18,030	18,030
Community Ed	CONSULTING FEES/FEES FOR SVCS	952,195	953,709	970,639	1,080,141	1,171,831	1,072,911	1,000,886
Community Ed	COMMUNICATION SERVICES	11,909	11,126	17,539	14,954	15,700	17,860	17,860



# EDINA PUBLIC SCHOOLS

## Expenditures by Object

FUND	OBJECT	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 ADOPTED BUDGET	FY16 REVISED BUDGET
Community Ed	POSTAGE	13,469	15,056	16,424	15,621	20,200	30,790	29,929
Community Ed	REPAIRS & MAINTENANCE	-	-	-	-	-	100	100
Community Ed	CONTRACTED TRANSPORTATION	336	-	-	368	686	800	1,200
Community Ed	INTERDISTRICT TRANSPORTATION	53,298	51,923	49,379	49,387	62,596	59,000	59,000
Community Ed	TRAVEL, CONVENTIONS & CONFERENCE	8,626	14,387	25,528	11,299	25,621	29,195	29,195
Community Ed	INTERDEPARTMENT CHARGEBACKS	(1,367)	(750)	(66)	-	65,401	-	71,025
Community Ed	SUPPLIES & MATERIALS NON INSTRUCTION	250,608	271,181	267,798	311,593	317,602	264,250	255,250
Community Ed	SUPPLIES & MATERIALS NON INDIVIDUAL	-	-	15,606	5,202	6,252	-	-
Community Ed	TEXTBOOKS & WORKBOOKS	78,256	71,420	75,019	64,361	75,054	74,520	101,340
Community Ed	EQUIPMENT PURCHASED	186,908	103,454	181,658	178,223	172,290	59,450	59,450
Community Ed	DUES MEMBERSHIPS LICENSES	-	-	-	-	-	145	145
Community Ed	FEDERAL & NONPUBLIC INDIRECT COST	8,123	7,477	8,726	8,696	10,462	9,224	9,371
<b>Community Ed Total</b>		<b>7,156,829</b>	<b>7,153,747</b>	<b>7,486,731</b>	<b>7,831,075</b>	<b>7,019,635</b>	<b>6,651,844</b>	<b>6,744,123</b>
Alt Facility	ADMINISTRATION/SUPERVISION	-	-	-	50,563	56,217	-	57,500
Alt Facility	NON LICENSED INSTRUCTIONAL SUPPORT	-	-	-	329,802	387,006	619,631	449,221
Alt Facility	NON INSTRUCTIONAL SUPPORT	-	-	-	3,746	12,242	-	32,412
Alt Facility	OTHER SALARY PAYMENTS- LICENSED	-	-	-	193,079	188,045	212,336	187,211
Alt Facility	OTHER SALARY PAYMENTS- NON-LICENSED	350,623	376,258	505	704,821	723,046	714,634	699,096
Alt Facility	FICAMEDICARE	26,246	28,247	30	92,293	97,145	118,269	109,332
Alt Facility	PERA	13,029	14,906	37	76,905	82,645	136,204	137,358
Alt Facility	TRA	9,249	10,008	-	13,453	14,042	22,589	18,150
Alt Facility	HEALTH INSURANCE	45,078	47,302	281	201,910	213,585	209,361	227,999
Alt Facility	LIFE INSURANCE	359	395	-	1,073	1,100	1,037	1,347
Alt Facility	DENTAL INSURANCE	1,168	1,169	-	1,796	1,665	819	2,646
Alt Facility	LONG TERM DISABILITY INSURANCE	811	896	3	3,144	3,256	3,022	3,946
Alt Facility	TSA/DEFERRED COMPENSATION	2,626	2,679	-	5,342	5,087	5,119	5,740
Alt Facility	TAX ADV HEALTH ARRANGEMENTS	1,283	951	-	2,792	-	2,800	2,800
Alt Facility	CONSULTING FEES/FEES FOR SVCS	56,543	112,591	28,015	89,626	126,943	-	2,566,500
Alt Facility	TRAVEL, CONVENTIONS & CONFERENCE	-	-	-	43,927	26,944	22,025	22,025
Alt Facility	SUPPLIES & MATERIALS NON INSTRUCTION	-	-	-	195,088	254,170	205,313	205,313
Alt Facility	TRANS-CONSTRUCTION SITE ACQUISITION	-	-	-	-	-	-	4,150,000
Alt Facility	BUILDING CONSTRUCTION	517,973	1,933,443	3,946,253	9,471,686	11,020,349	9,409,350	31,746,255
Alt Facility	EQUIPMENT PURCHASED	187,612	121,862	146,428	664,576	794,725	629,206	629,206
Alt Facility	CAPITAL LEASE	-	-	-	1,740,000	493,000	-	-
Alt Facility	TECHNOLOGY EQUIPMENT	118,520	43,976	-	1,646,486	1,355,887	1,691,999	1,691,999
Alt Facility	PRINCIPAL ON CAPITAL LEASES	-	-	-	106,603	518,089	188,150	188,150
Alt Facility	INTEREST ON CAPITAL LEASES	-	-	-	11,369	9,498	10,769	10,769
Alt Facility	CAPITAL LEASES CONTRA ACCOUNT	-	-	-	(1,740,000)	(493,000)	-	-
Alt Facility	COUNTRYSIDE	-	-	-	-	69,839	-	570,775
<b>Alt Facility Total</b>		<b>1,331,120</b>	<b>2,694,683</b>	<b>4,121,552</b>	<b>13,910,081</b>	<b>15,961,524</b>	<b>14,202,633</b>	<b>43,715,750</b>
Debt	BOND PRINCIPAL	6,710,000	6,975,000	7,255,000	4,085,000	4,115,000	4,245,000	4,245,000
Debt	BOND INTEREST	3,327,265	3,035,765	5,839,966	2,715,516	2,539,928	2,553,732	5,111,000
Debt	OTHER DEBT EXPENSE	3,084	267,264	92,355	1,450	10,215	5,000	5,000
Debt	BOND REFUNDING	-	-	55,600,000	-	-	-	-
<b>Debt Total</b>		<b>10,040,349</b>	<b>10,278,029</b>	<b>68,787,321</b>	<b>6,801,966</b>	<b>6,665,143</b>	<b>6,803,732</b>	<b>9,361,000</b>
Self Insurance	CONSULTING FEES/FEES FOR SVCS	727,940	731,513	759,801	753,724	777,971	761,000	761,000
<b>Self Insurance Total</b>		<b>727,940</b>	<b>731,513</b>	<b>759,801</b>	<b>753,724</b>	<b>777,971</b>	<b>761,000</b>	<b>761,000</b>
<b>Grand Total</b>		<b>108,243,483</b>	<b>110,960,589</b>	<b>176,553,355</b>	<b>122,759,214</b>	<b>125,839,025</b>	<b>128,571,235</b>	<b>162,853,431</b>