



independent school district #761

*Learning Excellence, Life Readiness, High
Expectations for All
A Family, Staff, and Community Commitment*

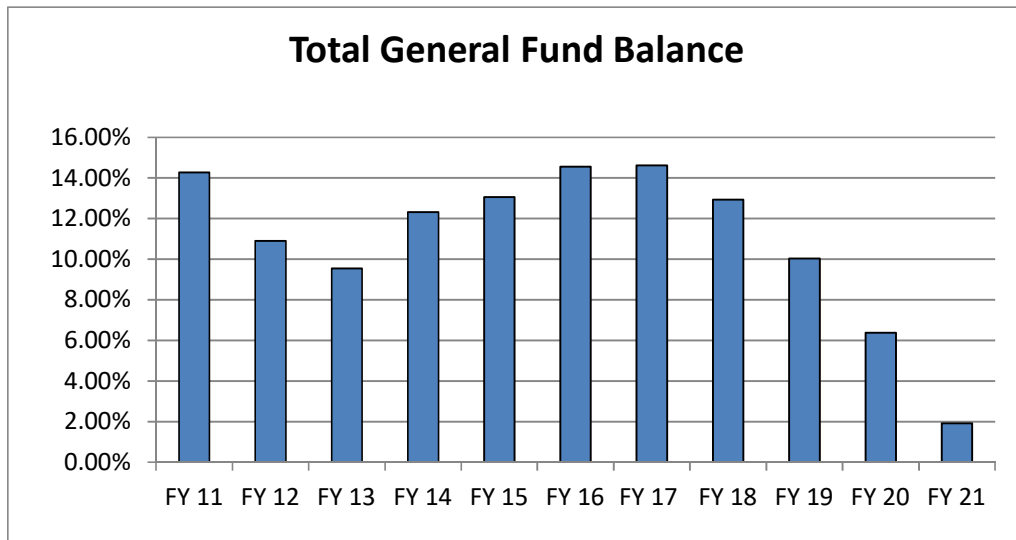
2018-19 PRELIMINARY BUDGET

**PRESENTED TO THE
BOARD OF EDUCATION**

JUNE 11, 2018

Revenue and Expenditure Long Range Forecast

	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
(in millions)											
Base Revenue				\$44.453	\$48.466	\$49.791	\$53.002	\$51.715	\$52.781	\$53.573	\$54.376
Operating Revenue				\$3.900	\$5.700	\$5.814	\$5.930	\$6.628	\$6.773	\$6.908	\$7.047
Total Revenue	\$47.079	\$46.325	\$47.158	\$48.353	\$54.166	\$55.605	\$58.932	\$58.343	\$59.554	\$60.481	\$61.423
Total Expenditures	\$47.939	\$47.943	\$47.822	\$47.108	\$53.044	\$54.590	\$58.344	\$59.215	\$61.087	\$62.614	\$64.180
Fund Balance Change	-\$0.860	-\$1.618	-\$0.664	\$1.245	\$1.122	\$1.015	\$0.588	-\$0.872	-\$1.533	-\$2.133	-\$2.757
Fund Balance	\$6.843	\$5.225	\$4.561	\$5.806	\$6.928	\$7.943	\$8.531	\$7.659	\$6.126	\$3.993	\$1.236
Percent	14.27%	10.90%	9.54%	12.32%	13.06%	14.55%	14.62%	12.93%	10.03%	6.38%	1.93%



Overview and Assumptions

1. The above values represent updates made in the 2018 legislative session.
2. A total of \$1.1 MM in new revenue reserved for long term facility maintenance is added in FY 17, 18, and 19.
3. Corresponding expense was also added in FY 17, 18, and 19 to off-set the additional LTFM revenue.
4. Growth of 2.50 percent applied to all expenditures for FY 20 and beyond.
5. Growth of 1.5 percent applied to all revenue for FY 20 and beyond. This does account for increasing enrollment.
6. Operating levy amount planned to increase by 2.0 percent per year.
7. The average expense of 1.0 teaching FTE is approximately \$94,343.

OWATONNA PUBLIC SCHOOLS, ISD #761
GENERAL FUND REVENUE (Funds 1, 10, and 11)
2018-19 PRELIMINARY BUDGET

GENERAL FUND REVENUE (Funds 1, 10, and 11)	2017-18 Final Budget	2018-19 Preliminary Budget	Difference
Tax Levy	\$ 6,559,543	\$ 6,623,054	\$ 63,511
Deliquent Taxes	50,000	50,000	-
County Apportionment	82,000	89,595	7,595
Miscellaneous County Tax Revenue	11,000	11,000	-
Revenue from Other MN ISD's for Special Ed.	96,425	96,425	-
Tuition from Patrons	56,662	57,512	850
Fees from Patrons	237,796	241,363	3,567
Admissions/Student Activity Revenue	146,790	148,992	2,202
Medical Assistance Reimbursement	600,000	300,000	(300,000)
Interest Earnings	15,225	50,000	34,775
Rent	18,544	18,822	278
Gifts and Bequests	98,932	100,416	1,484
Miscellaneous Revenue	150,350	208,732	58,382
Endowment	173,520	185,264	11,744
General Education Aid	40,784,299	41,641,003	856,704
Literacy Aid	264,839	264,839	-
Abatement Aid	3,287	3,288	1
Disparity Reduction Aid	8,982	8,982	-
Homestead/Ag Market Value Credit	16,295	16,295	-
Other State Credits	3,140	3,140	-
State Aids and Grants	952,009	958,970	6,961
Special Education	5,785,500	6,070,619	285,119
Miscellaneous Revenue from MDE	15,225	-	(15,225)
Federal Aids and Grants	2,612,326	2,405,988	(206,338)
TOTAL GENERAL FUND REVENUES	\$ 58,742,689	\$ 59,554,299	\$ 811,610

**OWATONNA PUBLIC SCHOOLS, ISD #761
FOOD SERVICE FUND REVENUE (Fund 2)
2018-19 PRELIMINARY BUDGET**

FOOD SERVICE FUND REVENUE (Fund 2)	2017-18 Final Budget	2018-19 Preliminary Budget	Difference
Interest Earnings	\$ 150	\$ 150	\$ -
Miscellaneous Revenue	5,000	-	(5,000)
State Aids and Grants	171,617	197,295	25,678
School Lunch Program	131,255	95,153	(36,102)
Special Assistance	790,300	883,770	93,470
Commodity Distribution	180,299	186,324	6,025
Special Milk Program	100	-	(100)
School Breakfast Program	362,939	421,777	58,838
Summer School	33,000	38,000	5,000
Sales to Pupils	1,206,168	1,190,625	(15,543)
Sales to Adults	20,225	15,000	(5,225)
Special Function Food Sales	12,000	15,000	3,000
TOTAL FOOD SERVICE FUND REVENUES	<u>\$ 2,913,053</u>	<u>\$ 3,043,094</u>	<u>\$ 130,041</u>

**OWATONNA PUBLIC SCHOOLS, ISD #761
COMMUNITY SERVICE FUND REVENUE (Fund 4)
2018-19 PRELIMINARY BUDGET**

COMMUNITY SERVICE FUND REVENUE (Fund 4)	2017-18 Final Budget	2018-19 Preliminary Budget	Difference
Tax Levy	\$ 303,335	\$ 303,372	\$ 37
Delinquent Taxes	3,000	3,000	-
Miscellaneous County Tax Revenue	400	400	-
Tuition from Patrons	309,500	313,912	4,412
Fees from Patrons	425,000	431,375	6,375
Interest Earnings	700	700	-
Gifts and Bequests	21,550	21,874	324
Miscellaneous Revenue	13,750	6,222	(7,528)
Abatement Aid	102	102	-
Disparity Reduction Aid	1,217	1,217	-
Homestead/Ag Market Value Credit	2,207	2,207	-
Other State Credits	122	122	-
State Aids and Grants	2,005,152	2,021,156	16,004
Non-Public Aid	76,182	80,275	4,093
Federal Aids and Grants	72,552	72,552	-
Permanent Fund Transfer	19,000	19,000	-
TOTAL COMMUNITY SERVICE FUND REVENUES	<u>\$ 3,253,769</u>	<u>\$ 3,277,486</u>	<u>\$ 23,717</u>

**OWATONNA PUBLIC SCHOOLS, ISD #761
 BUILDING CONSTRUCTION FUND
 2018-19 PRELIMINARY BUDGET**

BUILDING CONSTRUCTION FUND (Fund 6)	2017-18 Final Budget	2018-19 Preliminary Budget	Difference
Interest Earnings	\$ 425,000	\$ 120,000	\$ (305,000)
TOTAL BUILDING CONSTRUCTION REVENUES	\$ 425,000	\$ 120,000	\$ (305,000)

**OWATONNA PUBLIC SCHOOLS, ISD #761
DEBT SERVICE FUND REVENUE (Fund 7)
2018-19 PRELIMINARY BUDGET**

DEBT SERVICE FUND REVENUE (Fund 7)	2017-18 Final Budget	2018-19 Preliminary Budget	Difference
Tax Levy	\$ 5,962,078	\$ 5,945,421	\$ (16,657)
Delinquent Taxes	30,000	30,000	-
Miscellaneous County Tax Revenue	5,000	5,000	-
Interest Earnings	1,348	1,348	-
Disparity Reduction Aid	23,780	23,780	-
Homestead/Ag Market Value Credit	43,144	43,144	-
Other Property Tax Credit	2,392	2,392	-
TOTAL DEBT SERVICE FUND REVENUES	<u>\$ 6,067,742</u>	<u>\$ 6,051,085</u>	<u>\$ (16,657)</u>

**OWATONNA PUBLIC SCHOOLS, ISD #761
TOTAL REVENUES
2018-19 PRELIMINARY BUDGET**

Fund Name	2017-18 Final Budget	2018-19 Preliminary Budget	Difference
Total Operating Funds Revenue:			
General Fund (Funds 1, 10, and 11)	\$ 58,742,689	\$ 59,554,299	\$ 811,610
Food Service Fund (Fund 2)	2,913,053	3,043,094	130,041
Community Service Fund (Fund 4)	3,253,769	3,277,486	23,717
Total Operating Funds Revenue	<u>\$ 64,909,511</u>	<u>\$ 65,874,879</u>	<u>\$ 965,368</u>
Total Non-Operating Funds Revenue:			
Building Construction Fund (Fund 6)	\$ 425,000	120,000	(305,000)
Debt Service Fund (Fund 7)	6,067,742	6,051,085	(16,657)
Total Non-Operating Funds Revenue	<u>\$ 6,492,742</u>	<u>\$ 6,171,085</u>	<u>\$ (321,657)</u>
TOTAL REVENUE	<u><u>\$ 71,402,253</u></u>	<u><u>\$ 72,045,964</u></u>	<u><u>\$ 643,711</u></u>

OWATONNA PUBLIC SCHOOLS, ISD #761
GENERAL FUND EXPENDITURES (Funds 1, 10, and 11)
2018-19 PRELIMINARY BUDGET

GENERAL FUND EXPENDITURES (Funds 1, 10, and 11)	2017-18 Final Budget	2018-19 Preliminary Budget	Difference
<u>Administrative and District Support Services</u>			
Salaries	\$ 2,538,954	\$ 2,638,989	\$ 100,035
Benefits	883,128	907,372	24,244
Purchased Services	464,609	450,787	(13,822)
Supplies and Materials	231,063	819,784	588,721
Capital Expenditures	721,244	209,413	(511,831)
Other Expenditures	47,148	45,163	(1,985)
Total Administrative and District Support Services	\$ 4,886,146	\$ 5,071,508	\$ 185,362
<u>Instructional</u>			
Salaries	\$ 27,155,588	\$ 27,658,789	\$ 503,201
Benefits	10,017,039	10,495,737	478,698
Purchased Services	1,793,025	1,868,021	74,996
Supplies and Materials	968,822	991,514	22,692
Capital Expenditures	292,272	254,680	(37,592)
Other Expenditures	52,122	27,043	(25,079)
Total Instructional	\$ 40,278,868	\$ 41,295,784	\$ 1,016,916
<u>Instructional and Pupil Support</u>			
Salaries	\$ 2,868,928	\$ 3,022,060	\$ 153,132
Benefits	979,258	1,053,665	74,407
Purchased Services	3,258,469	3,303,759	45,290
Supplies and Materials	244,036	268,969	24,933
Capital Expenditures	10,882	19,031	8,149
Other Expenditures	11,501	12,749	1,248
Total Instructional and Pupil Support	\$ 7,373,074	\$ 7,680,233	\$ 307,159
<u>Operations, Maintenance, and Fixed</u>			
Salaries	\$ 1,996,223	\$ 2,001,857	\$ 5,634
Benefits	773,735	821,825	48,090
Purchased Services	2,806,043	3,199,367	393,324
Supplies and Materials	645,720	645,720	-
Capital Expenditures	408,538	342,013	(66,525)
Other Expenditures	47,127	29,141	(17,986)
Total Operations, Maintenance, and Fixed	\$ 6,677,386	\$ 7,039,923	\$ 362,537
TOTAL GENERAL FUND EXPENDITURES	\$ 59,215,474	\$ 61,087,448	\$ 1,871,974

**OWATONNA PUBLIC SCHOOLS, ISD #761
FOOD SERVICE FUND EXPENDITURES (Fund 2)
2018-19 PRELIMINARY BUDGET**

FOOD SERVICE FUND EXPENDITURES (Fund 2)	2017-18 Final Budget	2018-19 Preliminary Budget	Difference
Salaries	\$ 1,040,916	\$ 1,124,081	\$ 83,165
Benefits	360,080	386,929	26,849
Purchased Services	74,550	72,500	(2,050)
Supplies and Materials	1,466,329	1,421,911	(44,418)
Capital Expenditures	72,500	50,000	(22,500)
Other Expenditures	1,200	3,250	2,050
TOTAL FOOD SERVICE EXPENDITURES	<u>\$ 3,015,575</u>	<u>\$ 3,058,671</u>	<u>\$ 43,096</u>

**OWATONNA PUBLIC SCHOOLS, ISD #761
COMMUNITY SERVICE FUND EXPENDITURES (Fund 4)
2018-19 PRELIMINARY BUDGET**

COMMUNITY SERVICE FUND EXPENDITURES (Fund 4)	2017-18 Final Budget	2018-19 Preliminary Budget	Difference
Salaries	\$ 1,123,597	\$ 1,302,413	\$ 178,816
Benefits	324,436	418,582	94,146
Purchased Services	1,673,121	1,673,121	-
Supplies and Materials	101,740	101,740	-
Capital Expenditures	27,031	27,031	-
Other Expenditures	4,525	4,525	-
TOTAL COMMUNITY SERVICE EXPENDITURES	\$ 3,254,450	\$ 3,527,412	\$ 272,962

**OWATONNA PUBLIC SCHOOLS, ISD #761
 BUILDING CONSTRUCTION FUND EXPENDITURES (Fund 6)
 2018-19 PRELIMINARY BUDGET**

BUILDING CONSTRUCTION FUND (Fund 6)	2017-18 Final Budget	2018-19 Preliminary Budget	Difference
Building Construction	\$ 29,082,074	\$ 22,397,831	\$ (6,684,243)
TOTAL BUILDING CONSTRUCTION EXPENDITURES	<u>\$ 29,082,074</u>	<u>\$ 22,397,831</u>	<u>\$ (6,684,243)</u>

**OWATONNA PUBLIC SCHOOLS, ISD #761
DEBT SERVICE FUND EXPENDITURES (Fund 7)
2018-19 PRELIMINARY BUDGET**

DEBT SERVICE FUND EXPENDITURES (Fund 7)	2017-18 Final Budget	2018-19 Preliminary Budget	Difference
Bond Principal	\$ 3,590,000	\$ 3,660,000	\$ 70,000
Bond Interest	2,275,850	2,204,600	(71,250)
Other Debt Service Expenditures	3,000	500	(2,500)
TOTAL DEBT SERVICE EXPENDITURES	\$ 5,868,850	\$ 5,865,100	\$ (3,750)

**OWATONNA PUBLIC SCHOOLS, ISD #761
TOTAL EXPENDITURES
2018-19 PRELIMINARY BUDGET**

<u>Fund Name</u>	<u>2017-18 Final Budget</u>	<u>2018-19 Preliminary Budget</u>	<u>Difference</u>
<u>Total Operating Funds Expenditures:</u>			
General Fund (Funds 1, 10, and 11)	\$ 59,215,474	\$ 61,087,448	\$ 1,871,974
Food Service Fund (Fund 2)	3,015,575	3,058,671	43,096
Community Service Fund (Fund 4)	3,254,450	3,527,412	272,962
Total Operating Funds Expenditures	<u>\$ 65,485,499</u>	<u>\$ 67,673,531</u>	<u>\$ 2,188,032</u>
<u>Total Non-Operating Funds Expenditures:</u>			
Building Construction Fund (Fund 6)	\$ 29,082,074	\$ 22,397,831	\$ (6,684,243)
Debt Service Fund (Fund 7)	5,868,850	5,865,100	(3,750)
Total Non-Operating Funds Expenditures	<u>\$ 34,950,924</u>	<u>\$ 28,262,931</u>	<u>\$ (6,687,993)</u>
TOTAL EXPENDITURES	<u><u>\$ 100,436,423</u></u>	<u><u>\$ 95,936,462</u></u>	<u><u>\$ (4,499,961)</u></u>

**OWATONNA PUBLIC SCHOOLS, ISD #761
REVENUES vs. EXPENDITURES ANALYSIS
2018-19 PRELIMINARY BUDGET**

<u>Category</u>	<u>2017-18 Final Budget</u>	<u>2018-19 Preliminary Budget</u>	<u>Difference</u>
Includes General Fund, Food Service Fund, and Community Service Fund:			
Total Operating Revenues	\$ 64,909,511	\$ 65,874,879	\$ 965,368
Total Operating Expenditures	65,485,499	67,673,531	2,188,032
Total Revenues less Expenditures	<u>\$ (575,988)</u>	<u>\$ (1,798,652)</u>	<u>\$ (1,222,664)</u>

The above chart shows the difference between revenues and expenditures for the operating funds, which includes the general fund, food service fund, and community service fund.

<u>Category</u>	<u>2017-18 Final Budget</u>	<u>2018-19 Preliminary Budget</u>	<u>Difference</u>
Includes General Fund Only:			
Total Revenues	\$ 58,742,689	\$ 59,554,299	\$ 811,610
Total Expenditures	59,215,474	61,087,448	1,871,974
Total Revenues less Expenditures	<u>\$ (472,785)</u>	<u>\$ (1,533,149)</u>	<u>\$ (1,060,364)</u>

The above chart shows the difference between revenues and expenditures for the general fund only.

Below is the table that contains the proposed budget for the 2018-19 school year. This is the budget the Board is being asked to approve for fiscal year 2019. Included in this proposal is a .05 cent increase to grades 6 – 8 breakfast meal prices in the Food Service budget for the 2018-19 school year. Approval of this budget approves the food service price increase. Included in the preliminary budget is a permanent transfer from the General Fund to the Community Service fund of \$14,000 for Kids First Program and \$5,000 for central enrollment. By approving the preliminary budget, the board is also approving the permanent transfer of \$19,000.

**OWATONNA PUBLIC SCHOOLS, ISD #761
FUND BALANCE ANALYSIS
2018-19 PRELIMINARY BUDGET**

JUNE 30, 2018 PROJECTED ENDING FUND BALANCES

Fund	6/30/2017 Balance	2017-18 Revenues	2017-18 Expenditures	6/30/2018 Balance
General - Unassigned	7,337,206	48,400,785	50,025,021	5,712,970
General - Restricted	1,021,154	10,341,904	9,190,453	2,172,605
General - Nonspendable	167,720	-	-	167,720
Food Service	618,816	2,913,053	3,015,575	516,294
Community Service	898,636	3,253,769	3,254,450	897,955
Building Construction	50,934,905	425,000	29,082,074	22,277,831
Debt Service	842,483	6,067,742	5,868,850	1,041,375
Trust	3,003	1,502	1,771	2,734
Internal Service	205,716	191	32,142	173,765
Total	62,029,639	71,403,946	100,470,336	32,963,249

JUNE 30, 2019 PROJECTED ENDING FUND BALANCES

Fund	6/30/2018 Balance	2018-19 Revenues	2018-19 Expenditures	6/30/2019 Balance
General - Unassigned	5,712,970	49,542,556	50,688,474	4,567,052
General - Restricted	2,172,605	10,011,743	10,398,974	1,785,374
General - Nonspendable	167,720	-	-	167,720
Food Service	516,294	3,043,094	3,058,671	500,717
Community Service	897,955	3,277,486	3,527,412	648,029
Building Construction	22,277,831	120,000	22,397,831	-
Debt Service	1,041,375	6,051,085	5,865,100	1,227,360
Trust	2,734	1,502	2,135	2,101
Internal Service	173,765	500	19,142	155,123
Total	32,963,249	72,047,966	95,957,739	9,053,476

JUNE 30, 2019 FUND BALANCE COMPARISON PROJECTION

Fund	6/30/2018 Balance	6/30/2019 Balance	Difference
General - Unassigned	5,712,970	4,567,052	(1,145,918)
General - Restricted	2,172,605	1,785,374	(387,231)
General - Nonspendable	167,720	167,720	-
Food Service	516,294	500,717	(15,577)
Community Service	897,955	648,029	(249,926)
Building Construction	22,277,831	-	(22,277,831)
Debt Service	1,041,375	1,227,360	185,985
Trust	2,734	2,101	(633)
Internal Service	173,765	155,123	(18,642)
Total	32,963,249	9,053,476	(23,909,773)

2018-19 REVENUE/EXPENDITURE COMPARISON

Fund	Revenues			Expenditures		
	6/30/2018 Final	6/30/2019 Preliminary	Difference	6/30/2018 Final	6/30/2019 Preliminary	Difference
General - Unassigned	48,400,785	49,542,556	1,141,771	50,025,021	50,688,474	663,453
General - Restricted	10,341,904	10,011,743	(330,161)	9,190,453	10,398,974	1,208,521
General - Nonspendable	-	-	-	-	-	-
Food Service	2,913,053	3,043,094	130,041	3,015,575	3,058,671	43,096
Community Service	3,253,769	3,277,486	23,717	3,254,450	3,527,412	272,962
Building Construction	425,000	120,000	(305,000)	29,082,074	22,397,831	(6,684,243)
Debt Service	6,067,742	6,051,085	(16,657)	5,868,850	5,865,100	(3,750)
Trust	1,502	1,502	-	1,771	2,135	364
Internal Service	191	500	309	32,142	19,142	(13,000)
Total	71,403,946	72,047,966	644,020	100,470,336	95,957,739	(4,512,597)

The FY '19 auditing process will validate the actual financial performance of the District and those results could change the listed ending fund balances for FY '18. As always, any such adjustments will be used in the FY '19 final budget, which the board typically approves in December.

CAPITAL BUDGET OVERVIEW

OWATONNA PUBLIC SCHOOLS

OPERATING CAPITAL EXPENDITURES (FIN 302) FISCAL YEAR 18-19

Projected Beginning Balance				\$	123,414
Revenue					
Operating Capital - Aid		925,212			
Operating Capital - Levy		158,228			
Lease Levy		<u>392,325</u>			
Total Revenue					1,475,764
Expenditures					
Fixed					
Taxes/Assessments		9,831			
Four Seasons Lease		58,000			
Gymnastic's Lease		5,000			
Portable Lease		76,495			
CVSEC		215,659			
COP - Roof Project		262,013			
Copiers					
- District wide		39,865			
- Lincoln		3,403			
- McKinley		3,403			
- Washington		3,403			
- Wilson		3,403			
- Oms		10,174			
- OHS		19,249			
- ALC		1,896			
- Special Services		1,885			
Postage Machine		1,428			
District Van		4,680			
Total Fixed Expense		<u>719,788</u>			
Operating Capital Allocation					
OHS	\$ 15.00	1,822.80			27,342
OMS	\$ 15.00	1,298.40			19,476
All Elementary Specialists					3,600
K-5					28,830
ALC	\$ 15.00	142.80			<u>2,142</u>
Total Building Operating Capital Allocations					81,390
Program Operating Capital Allocations					
Athletics					36,000
Curriculum					155,000
District Administration					14,000
Finance System					10,000
Operations & Maintenance/ Safety					30,000
Special Services					3,000
Infinite Campus					62,000
Technology - LCM					455,000
Technology - Instructional Software					<u>33,000</u>
Total Program Operating Capital Allocations					798,000
Total Expenditures					<u>1,599,178</u>
Addition (Reduction) To Fund Balance					<u>(123,414)</u>
Projected Ending Balance				\$	<u><u>0</u></u>

SUPPLEMENTAL INFORMATION

ACTIVITIES PROGRAM

OHS Activities Expenditure Budget

	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Budget</u>	<u>2018-19</u> <u>Budget</u>
Adaptive Athletics	12,524	15,901	11,535	16,230
<u>Boys Athletics</u>				
Baseball	29,595	28,925	28,647	29,531
Basketball *	43,685	44,098	52,761	52,702
Cross Country	13,816	13,238	13,755	13,736
Football *	63,377	72,937	76,264	83,194
Soccer	34,120	34,295	35,841	32,067
Golf	16,716	14,210	9,676	15,708
Hockey *	34,702	32,872	35,122	39,077
Swimming *	21,083	20,427	24,696	23,987
Tennis	8,964	9,152	5,361	13,643
Track	22,704	25,186	22,045	27,739
Wrestling *	39,633	37,626	37,125	35,945
LaCrosse *	25,902	21,946	25,569	26,768
Total Boys Athletics	<u>354,297</u>	<u>354,912</u>	<u>366,862</u>	<u>394,097</u>
<u>Girls Athletics</u>				
Basketball *	37,081	41,154	42,459	47,227
Cross Country	14,822	13,753	14,211	14,610
Soccer	25,681	27,699	29,265	28,349
Golf	12,171	10,331	9,824	14,629
Hockey *	24,653	24,762	33,384	33,405
Swimming *	23,470	22,799	22,769	24,155
Tennis	19,255	21,591	20,839	17,665
Track	25,746	23,831	22,016	36,438
Softball	24,008	23,670	24,634	25,462
Gymnastics *	18,813	21,897	19,635	25,124
Volleyball *	32,672	30,154	29,935	33,500
Cheerleading	15,902	17,558	17,490	19,177
LaCrosse *	14,897	19,580	22,358	23,785
Dance *	-	-	36,408	31,186
Total Girls Athletics	<u>289,171</u>	<u>298,779</u>	<u>345,227</u>	<u>374,712</u>
<u>Activities</u>				
Publishing	4,980	5,117	5,229	5,334
Culinary	1,349	-	-	-
Link Crew	2,056	2,250	2,073	2,116
Magnet (Newspaper)	13,351	16,164	16,759	17,146
Yearbook	6,588	6,375	6,631	6,765
Robotics	1,993	2,050	2,093	2,135
Speech	11,998	9,761	12,312	9,506
Drama *	32,915	44,562	38,271	60,430
Other	25,076	24,993	26,161	29,000
Total Activities	<u>100,306</u>	<u>111,272</u>	<u>109,529</u>	<u>132,432</u>
<u>Other</u>				
Auditorium Management	6,275	7,524	3,800	6,258
Weight Room	2,751	2,053	26,411	23,194
Athletic Training	39,044	39,851	41,875	45,272
Operating Capital	15,904	25,896	38,200	36,000
Activities Admin., Office Support, Etc.	244,407	271,793	268,454	294,018
Total Other	<u>308,381</u>	<u>347,117</u>	<u>378,740</u>	<u>404,742</u>
TOTAL ACTIVITIES BUDGET	<u><u>1,064,679</u></u>	<u><u>1,127,981</u></u>	<u><u>1,211,893</u></u>	<u><u>1,322,213</u></u>

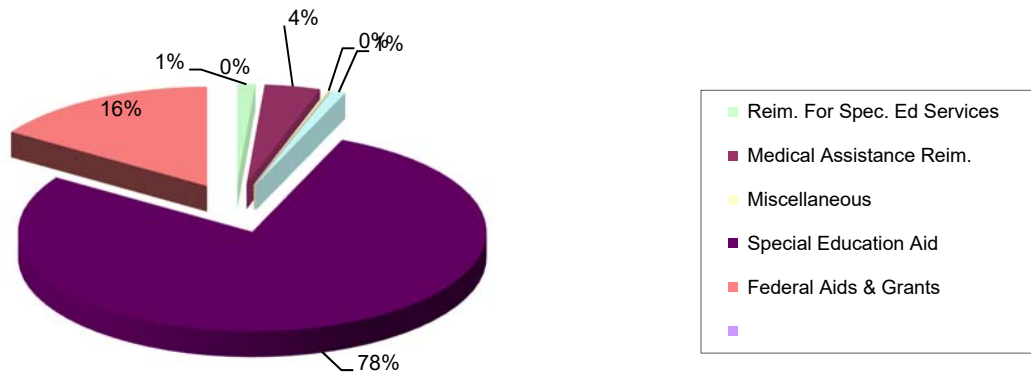
* Revenue generating activities

SPECIAL EDUCATION

Special Education Revenues by Source

Source	Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Change %	Change Amount
022	Reim. For Spec. Ed Services	\$ 102,194	\$ 111,631	\$ 96,425	\$ 96,425	0.0%	\$ -
071	Medical Assistance Reim.	232,008	702,455	600,000	300,000	-50.0%	(300,000)
099	Miscellaneous	4,600	-	15,225	15,000	-1.5%	(225)
211	Other General Ed. Aid	89,481	-	138,807	75,736	-45.4%	(63,071)
360	Special Education Aid	5,689,790	5,882,263	5,785,500	6,070,619	4.9%	285,119
400	Federal Aids & Grants	874,664	1,019,509	1,427,779	1,230,759	-13.8%	(197,020)
Special Education Totals		\$ 6,992,737	\$ 7,715,858	\$ 8,063,736	\$ 7,788,539	-3.41%	\$ (275,197)

2018-19 Special Education Revenue

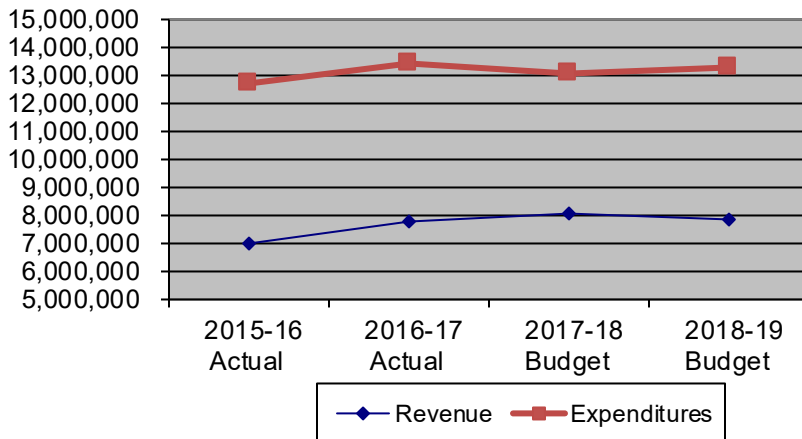


Special Education Expenditures by Program

Program	Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	Change %	Change Amount
030	Instructional Administration	\$ 153,533	\$ 29,148	\$ 26,256	\$ 26,872	2.3%	\$ 616
211	Secondary Ed. - General	17,556	-	-	-	#DIV/0!	-
400	General Special Ed.	235,146	697,290	537,337	745,403	38.7%	208,066
401	Speech/Lang. Impaired	801,474	587,067	749,184	832,426	11.1%	83,242
402	Mild-Mod. Mentally Imp.	1,016,501	763,207	956,755	1,030,372	7.7%	73,617
403	Mod.-Severe Mentally Imp.	644,024	619,614	288,204	325,609	13.0%	37,405
404	Physically Impaired	443,218	492,375	429,118	373,263	-13.0%	(55,855)
405	Deaf - Hard of Hearing	112,091	128,061	113,826	104,860	-7.9%	(8,966)
406	Visually Impaired	145,036	152,266	165,304	164,103	-0.7%	(1,201)
407	Specific Learning Disability	1,632,116	1,773,262	1,892,760	1,722,133	-9.0%	(170,627)
408	Emot/Behavioral Disorder	2,134,915	1,973,955	1,422,800	1,423,660	0.1%	860
409	Deaf - Blind	17,601	15,182	10,000	10,000	0.0%	-
410	Other Health Impaired	143,639	185,170	239,089	153,692	-35.7%	(85,397)
411	Autism	885,131	882,250	769,397	845,817	9.9%	76,420
412	Early Childhood Spec. Ed.	1,075,235	1,363,599	1,777,952	1,453,986	-18.2%	(323,966)
414	Traumatic Brain Inj	823	20	-	-	#DIV/0!	-
416	Multiple Handicap	56,896	72,078	17,617	17,867	1.4%	250
420	Special Education General	1,745,900	1,553,694	1,920,347	2,274,303	18.4%	353,956
422	Special Ed Students w/o Disabilities	599,998	652,948	693,505	707,823	2.1%	14,318
760	Pupil Transportation	798,356	1,412,493	1,045,500	1,071,638	2.5%	26,138
850	Capital Facilities	25,513	22,027	-	-	#DIV/0!	-
Special Education Totals		\$ 12,684,702	\$ 13,375,706	\$ 13,054,951	\$ 13,283,827	1.8%	\$ 228,876

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Revenues	6,992,737	7,715,858	8,063,736	7,788,539
Expenditures	12,684,702	13,375,706	13,054,951	13,283,827

Special Education Revenue Expenditure Comparison



FINANCE TERMS

Fund

The Minnesota Department of Education breaks school district financial reporting into several funds. Each fund is a fiscal and accounting entity with a self-balancing set of accounts. Transfers between funds are allowed only as specified by statute. In general, revenues may be transferred from the General Fund to any operating fund only to eliminate a deficit; such a transfer requires board action.

List of ISD 761 Funds:

Operating Funds

General Fund

Accounts for all revenues and expenditure of the district not accounted for elsewhere. Special Services is accounted for separately, but is part of the General Fund.

Food Service Fund

Records the financial activities of the district's food service program.

Community Service Fund

Records the financial activities of Community Service program.

Non-Operating Funds

Building Construction Fund

Records all operations of the district's building construction programs that are funded by the sale of bonds, capital loans, or the Alternative Bonding Program.

Debt Service Fund

Records revenues and expenditures for the district's outstanding bond indebtedness, whether for building construction or operating capital.

Fiduciary Funds

Trust Fund

Records the activities for trust agreements where the board has accepted the responsibility to serve as trustee. ISD 761 uses this fund for the OHS Museum.

Internal Service Fund

Accounts for the financing of goods or services provided by one department to another within the district.

This balance is a carryover of funds remaining from self-insured health plan activities and are being held in the event the district decides to self-insure in the future.

PROGRAM

The program dimension of district accounting is used to designate the programmatic areas in which financial activity takes place. The ten categories of the program series are as follows:

1. Administration
This budget category includes all costs associated with District management. It includes all budgets associated with the school board, superintendent, special services and ALC. It also includes costs related to head principals and head secretaries.
2. District Support Services
This budget category includes all costs associated with district support services including district level administrative support, business office support, human resource office support, information technology departments, legal, communications, offset, and elections.
3. Elementary and Secondary Regular Instruction
This budget category includes all costs associated with classroom activities including teachers and teacher aides and instructional supplies. It also includes all costs associated with the extracurricular program.
4. Vocational Education Instruction
Vocational teachers and expenses.
5. Special Education Instruction
This budget category includes all costs associated with the special education programs and services including teachers, and program assistants.
6. Community Education and Services
All expenses related to Community Education
7. Instructional Support Services
This budget category includes curriculum, educational media, staff development, and assistant principals.
8. Pupil Support Services
This budget category includes all costs associated with the provision of special services that enhance student attendance and performance in school. Pupil Support Services includes counseling, health services, social workers, assistant secretaries, and transportation.
9. Sites and Buildings
This budget category includes all costs associated with the maintenance and upkeep of our various buildings and grounds. Personnel, utilities, and supplies are included within these costs.
10. Fiscal and Other Fixed Costs Programs
This budget category includes costs associated with retirement of long-term obligations and property insurance.