



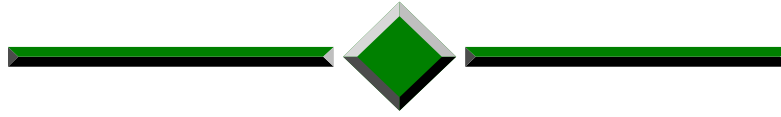
Edina Public
Schools

DEFINING EXCELLENCE

**2018-2019
FINAL BUDGET**

Board Approved December 17, 2018

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DEFINING EXCELLENCE

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December 17, 2018

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

We respectfully submit the 2018-2019 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 2018-19 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 2018-19 include a community center which includes the district service center, community services and an elementary school, five other elementary schools, two middle schools, a high school, and a transportation facility.

ECONOMIC CONDITION AND OUTLOOK

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

DISTRICT POPULATION

Funding for Minnesota school districts is largely driven by enrollment. The majority of Minnesota school districts are facing declining enrollment. However, over the last five years, the District has averaged a .2% percent increase in students. Enrollment for the 2018-19 school year is projected to be 8,384 which represents a decrease of 1% over the prior year.

ENROLLMENT PROJECTIONS

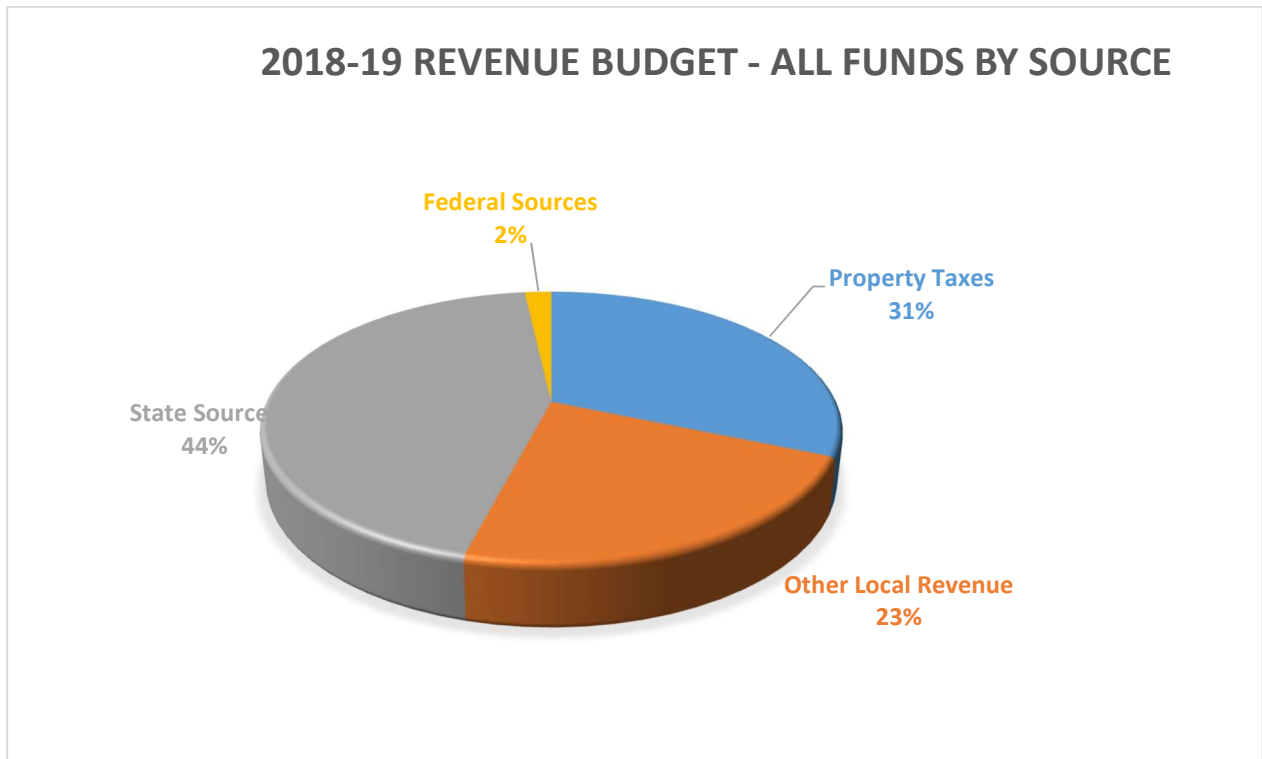
	14-15	14-15	15-16	15-16	16-17	16-17	17-18	17-18	18-19	18-19
	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN
PRE-K	68	68	58	58	55	55	57	57	58	58
K-HANDICAPPED	9	9	9	9	6	6	10	10	8	8
KINDERGARTEN	520	520	505	505	558	558	529	529	528	528
GRADES 1 TO 3	1,837	1,837	1,837	1,837	1,844	1,844	1,836	1,836	1,826	1,826
GRADES 4 TO 6	1,990	1,990	1,975	1,975	1,940	1,940	1,965	1,965	1,953	1,953
GRADES 7 TO 12	4,032	4,838	4,046	4,855	4,076	4,891	4,065	4,878	4,012	4,814
TOTAL	8,456	9,262	8,430	9,239	8,480	9,295	8,462	9,275	8,384	9,187

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

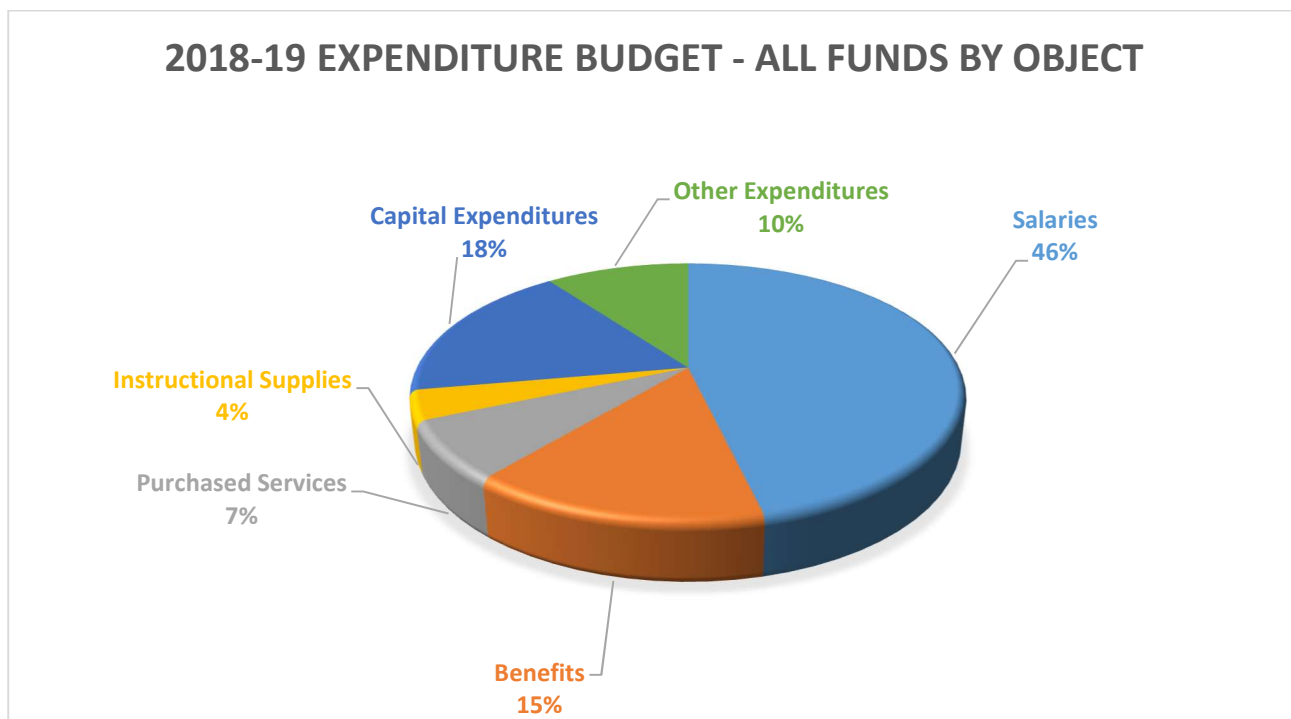
FINANCIAL INFORMATION

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

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



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



FINANCIAL INFORMATION - BY FUND

General Fund

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

This budget anticipates a decrease in student average daily membership (ADM) of 78 students for 2018-19. A 2% general funding formula increase was approved by the 2017 legislature for 2018-19. Revenues and expenditures for long term facilities maintenance projects that are less than \$2 million are now required to be recorded in the General Fund.

Estimated revenues total \$115,074,659 which is an increase of \$4,224,771 over the previous year. The 3.8% estimated revenue increase is due to a combination of both revenue increases and decreases. The majority of the increase is due to the formula allowance increase, operating referendum increase, state funding for special education, and interest revenue. Decreases in revenue include long term facility maintenance levy, enrollment decrease and miscellaneous revenues.

Estimated expenditures total \$116,390,623, an increase of \$8,451,365 over the previous year. The 7.8% estimated expenditure increase includes the School Board budget plan approved in April 2018. Increases in expenditures include long-term facility maintenance, capital and supply carryovers from previous years. Decreases in expenditures include budget plan reductions. The growth in remaining expenditures is consistent with regional inflationary trends.

The estimated unassigned fund balance is \$6,039,264; the estimated restricted fund balance for the capital, long-term facility maintenance, staff development, safe schools, gifted education, learning and development, basic skills, and career and technical is \$432,593. The estimated committed fund balance of 1% to be used for cash flow is \$1,017,216. The estimated assigned fund balance for severance, alternative compensation, subsequent year budget, carryover, and the area-learning center is \$2,914,215.

The District's unassigned fund balance trend offers the single best measure of the District's overall financial health. The estimated overall unassigned fund balance on June 30, 2019 represents 5.2% of annual expenditures or just under a month of normal operating expenditures. The unassigned fund balance excluding long-term facilities maintenance and capital expenditures is estimated at 5.7%. The District closely monitors the General Fund unassigned fund balance through use of a detailed financial planning model, two budget revisions during the year and with monthly budget analysis. The School Board fund balance policy is to maintain a minimum 6% fund balance in the Unassigned General Fund with an additional commitment of 1% fund balance for cash flow purposes. The district will restore the fund balance to the 6% level by June 30, 2019.

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, 2019 estimated combined fund balance is \$1,723,686, a decrease of \$23,039 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, 2019 fund balance is \$795,257 a decrease of \$211,312 from the previous year. Estimated revenues decrease by \$62,931 and estimated expenditures decrease by \$78,760 from the previous year. The decrease in revenues is primarily due to a slight decrease in breakfast participation. The increase in expenditures is primarily due to food costs and lunch room supervision. The decrease in expenditures is due to one-time allocation of expense in the previous year. The district continues to maintain compliance with the Healthy, Hungry Free Kids Act (HHFKA).

Community Service Fund

The estimated June 30, 2019 fund balance is \$928,429, an increase of \$188,273 from the previous year. Estimated revenues increased by \$451,876 and estimated expenditures increase by \$520,104 from the previous year. The increase in revenues is primarily a result of modifying program revenues based on participation. The increase in expenditures is due to continued adjustment in programming and an intentional realignment of expenditures with programming across programs.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds. The estimated June 30, 2019, fund balance is expected to be \$2,054,273, an increase of \$514,684 from the previous year. Estimated revenues and other financing sources decrease by \$308,905 and estimated expenditures decrease by \$16,774 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 2017.

Capital Project-Building Construction Fund

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

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

The estimated June 30, 2019 fund balance is expected to be \$26,523,674 an increase of \$6,719,069 from the previous year. The increase in fund balance is due to the planned issuance of Long Term Facility Maintenance bonds in the spring of 2019. Current funds and the new bond funds will be used on the remaining bond construction and long-term facility maintenance projects.

Internal Service Fund

The Internal Service Fund is used to reserve funds used for the self-insured dental insurance offered by the district to its employees. The estimated June 30, 2019 fund balance is \$484,367 an increase of \$0 from the previous year. Estimated revenues and expenditures remained consistent with the previous year. The increase in fund balance is part of the long term plan to maintain a fund balance that sustains the self-insured dental program on a long term basis.

CONCLUSION

The 2018-19 Adopted Budget reflects the School Board’s plan to maintain the District’s strong financial history while using all available resources to provide educational opportunities to students. The School Board will continue efforts to maintain positive fund balances through a combination of increased funding from the legislature, budget adjustments and voter approved levies.

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

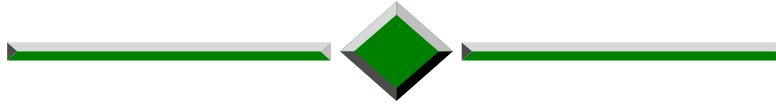
Respectfully submitted,

Margo M. Bauck, RSBO
Director of Business Services

Ra Chhoth
Controller

Adam Lloyd
Assistant Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



BOARD OF EDUCATION

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Sarah Patzloff, Vice-Chair

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Ellen Jones, Assistant Treasurer

Amir Gharbi, Assistant Clerk

Owen Michaelson, Assistant Clerk

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Dr. John Schultz, Superintendent

Margo M. Bauck, Director of Business Services

Ra Chhoth, Controller

Adam Lloyd, Assistant Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



Edina Public Schools Strategic Roadmap

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

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

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

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

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

Vision 2015

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

INDEPENDENT SCHOOL DISTRICT NO. 273



POLICY 701 ESTABLISHMENT, ADOPTION, AND MODIFICATION OF DISTRICT BUDGET

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

I. Purpose

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

II. General Statement of Policy

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

III. Requirements

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

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

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

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

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

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

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

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

IV. Implementation

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

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

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

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

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

V. Modification of the Budget

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT #273
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,
Fiscal Year Ending June 30, 2019**

	Audited Balance June 30, 2018	Budget Revenues	Budget Expenditures	Required Transfers	Projected Balance June 30, 2019
GENERAL FUND					
Nonspendable - General	714,427	-	-	(585,662)	128,765
Nonspendable - Capital	-	-	-	-	-
Subtotal Nonspendable	714,427	-	-	(585,662)	128,765
Restricted for Capital - Carryover	2,806,156	-	2,806,156	-	-
Restricted for Capital	395,176	2,148,129	2,106,311	-	436,994
Restricted for Health & Safety	3,994	(3,994)	-	-	-
Restricted for Long Term Facilities Maintenance	-	7,085,198	5,197,212	(1,887,986)	-
Restricted for Staff Development	51,502	1,159,710	1,215,613	-	(4,401)
Restricted for Safe Schools	-	475,242	609,214	133,972	-
Restricted for Gifted Education	-	132,425	1,258,795	1,126,370	-
Restricted for Learning & Development	-	1,892,266	1,892,266	-	-
Restricted for Basic Skills-ML	-	234,547	1,217,228	982,681	-
Restricted for Basic Skills-Compensatory	32,992	203,760	240,252	3,500	-
Restricted for Career & Technical	-	120,561	172,017	51,456	-
Subtotal Restricted	3,289,820	13,447,844	16,715,064	409,993	432,593
Committed for Federal JOBZ	-	-	-	-	-
Committed 1% of Unassigned Fund Balance	927,819	-	-	89,397	1,017,216
Subtotal Committed	927,819	-	-	89,397	1,017,216
Assigned for Separation/Retirement Benefits	2,644,099	-	-	112,427	2,756,526
Assigned for Q Comp	88,568	2,383,695	2,314,574	-	157,689
Assigned for Unemployment	(0)	-	-	-	(0)
Assigned for Subsequent Year Budget	-	-	-	-	-
Assigned for Carryover	802,675	-	802,675	-	-
Assigned for Success Center ALC	-	140,527	221,987	81,460	-
Assigned for High School ALP	-	249,942	359,372	109,430	-
Subtotal Assigned	3,535,342	2,774,164	3,698,608	303,317	2,914,215
Unassigned for Unemployment	(47,389)	36,636	50,000	-	(60,753)
Unassigned for Lease Levy	(515,381)	615,825	810,702	-	(710,258)
Unassigned - General	5,831,364	98,200,190	95,116,248	(2,105,031)	6,810,275
Subtotal Unassigned	5,268,594	98,852,651	95,976,950	(2,105,031)	6,039,264
Total General	13,736,002	115,074,659	116,390,622	(1,887,986)	10,532,053
FOOD SERVICE FUND					
Nonspendable	480	-	-	-	480
Restricted	1,006,089	2,948,035	3,159,347	-	794,777
Total Food Service	1,006,569	2,948,035	3,159,347	-	795,257
COMMUNITY SERVICE FUND					
Nonspendable Community Ed - General	-	-	-	-	-
Restricted for Community Ed - General	489,024	6,378,653	6,485,402	-	382,274
Restricted for ECFE	80,107	1,028,344	721,181	-	387,270
Restricted for School Readiness	158,316	197,808	197,808	-	158,316
Restricted for Other Community Ed	12,709	253,117	265,258	-	568
Total Community Service	740,156	7,857,922	7,669,649	-	928,429
Total Operating Funds	15,482,727	125,880,616	127,219,618	(1,887,986)	12,255,739
BUILDING FUND					
Nonspendable - Alternative Facilities Levy	12,739	-	-	-	12,739
Restricted for Capital/Technology Levy	740,476	5,300,000	5,275,953	-	764,523
Restricted for \$124.9m Building Bond	14,803,686	100,000	13,895,463	-	1,008,223
Unassigned for Long Term Maintenance Revenue	4,247,704	24,750,000	6,147,500	1,887,986	24,738,190
Unassigned for Lease Purchase-CC & CN	-	-	-	-	-
Total Building	19,804,605	30,150,000	25,318,916	1,887,986	26,523,675
DEBT SERVICE FUND					
Restricted for Bond Refunding	-	-	-	-	-
Restricted Fund Balance	1,539,589	15,193,280	14,678,596	-	2,054,273
Total Debt Service	1,539,589	15,193,280	14,678,596	-	2,054,273
INTERNAL SERVICE FUND - Dental					
Unassigned Fund Balance	484,367	870,000	870,000	-	484,367
Total Internal Service	484,367	870,000	870,000	-	484,367
TOTAL ALL FUNDS	37,311,288	172,093,896	168,087,130	-	41,318,054

INDEPENDENT SCHOOL DISTRICT NO. 273
SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES
2018-2019 BUDGET

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL ALL GOVERNMENTAL FUND TYPES</u>
REVENUES:					
Property Taxes	\$ 33,146,010	\$ 1,073,539	\$ 15,089,280	\$ 5,300,000	\$ 54,608,829
Other Local Revenue	3,343,288	8,392,226	104,000	150,000	11,989,514
State Sources	76,127,749	710,192	-	-	76,837,940
Federal Sources	2,457,613	630,000	-	-	3,087,613
TOTAL REVENUE	\$ 115,074,659	\$ 10,805,957	\$ 15,193,280	\$ 5,450,000	\$ 146,523,896
EXPENDITURES:					
<i>Current:</i>					
District & School Administration	\$ 3,250,927	\$ -	\$ -	\$ -	\$ 3,250,927
District Support Service	2,880,239	-	-	-	2,880,239
Regular Instruction	55,631,214	-	-	-	55,631,214
Vocational Instruction	245,851	-	-	-	245,851
Special Education Instruction	21,186,934	-	-	-	21,186,934
Instructional Support Services	7,079,805	-	-	-	7,079,805
Pupil Support Services	10,087,995	-	-	-	10,087,995
Site, Building and Equipment	15,617,657	-	-	-	15,617,657
Fixed Cost Programs	410,000	-	-	-	410,000
Food Service	-	3,159,347	-	-	3,159,347
Community Service	-	7,669,649	-	-	7,669,649
<i>Debt Service:</i>					
Principal	-	-	7,405,000	-	7,405,000
Interest and Fiscal Charges	-	-	-	25,318,916	25,318,916
TOTAL EXPENDITURES	\$ 116,390,623	\$ 10,828,996	\$ 14,678,596	\$ 25,318,916	\$ 167,217,131
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,315,964)	\$ (23,039)	\$ 514,684	\$ (19,868,916)	\$ (20,693,235)
OTHER FINANCING SOURCES (USES)					
Transfers In/(Out)	\$ (1,887,986)	\$ -	\$ -	\$ 1,887,986	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ 24,700,000	\$ 24,700,000
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES(USES)	\$ (1,887,986)	\$ -	\$ -	\$ 26,587,986	\$ 24,700,000
FUND BALANCES JULY 1:					
Nonspendable	\$ 714,427	\$ 480	\$ -	\$ 12,739	\$ 727,646
Restricted	\$ 3,289,820	\$ 1,746,245	\$ 1,539,589	\$ 15,544,162	\$ 22,119,816
Committed	\$ 927,819	\$ -	\$ -	\$ -	\$ 927,819
Assigned	\$ 3,535,342	\$ -	\$ -	\$ -	\$ 3,535,342
Unassigned -Building Leases	\$ (515,381)	\$ -	\$ -	\$ -	\$ (515,381)
Unassigned - General	\$ 5,783,975	\$ -	\$ -	\$ 4,247,704	\$ 10,031,679
FUND BALANCE TRANSFERS:					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES JUNE 30:					
Nonspendable	\$ 128,765	\$ 480	\$ -	\$ 12,739	\$ 141,984
Restricted	\$ 432,593	\$ 1,723,206	\$ -	\$ 1,772,746	\$ 3,928,545
Committed	\$ 1,017,216	\$ -	\$ -	\$ -	\$ 1,017,216
Assigned	\$ 2,914,215	\$ -	\$ -	\$ -	\$ 2,914,215
Unassigned -Building Leases	\$ (771,011)	\$ -	\$ -	\$ -	\$ (771,011)
Unassigned - General	\$ 6,810,274	\$ -	\$ 2,054,273	\$ 24,738,190	\$ 33,602,737



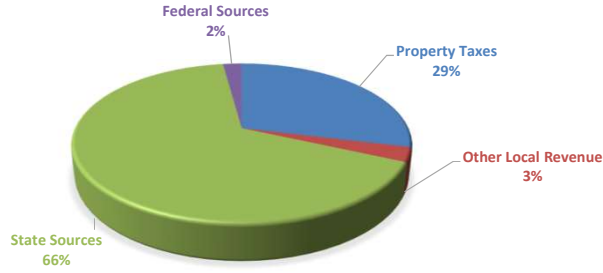
INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND

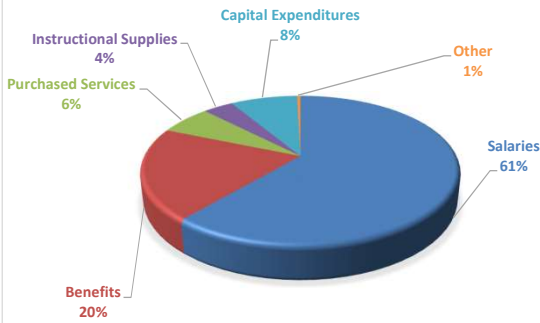
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration,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

INDEPENDENT SCHOOL DISTRICT NO. 273
GENERAL FUND

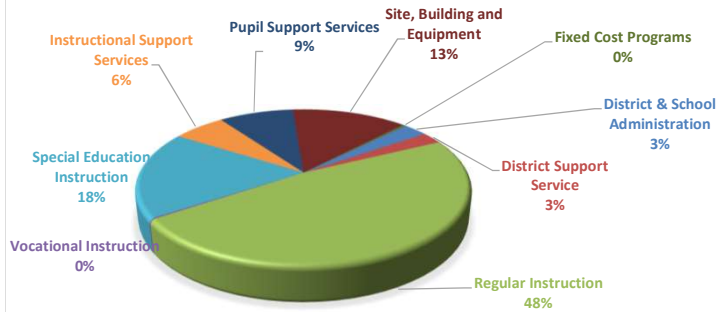
2018-19 REVENUE BUDGET - BY SOURCE



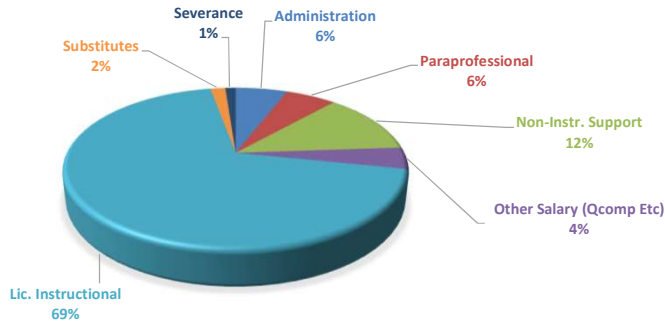
2018-19 EXPENDITURE BUDGET - BY OBJECT



2018-19 EXPENDITURE BUDGET - BY PROGRAM



2018-19 EXPENDITURE BUDGET - SALARY BY OBJ

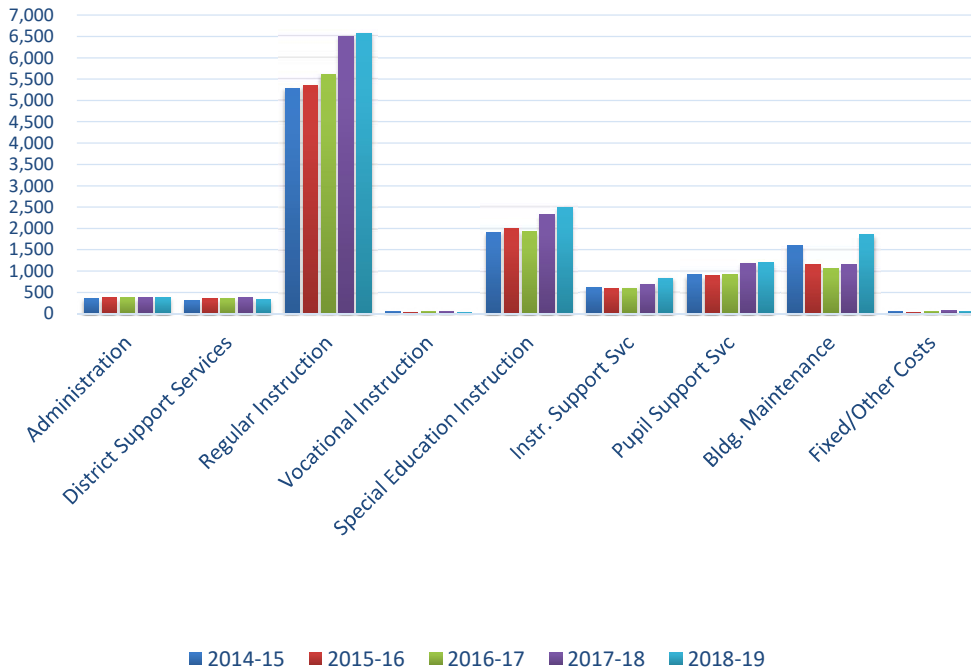


INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND - EXPENDITURES BY PROGRAM

	2014-15	2015-16	2016-17	2017-18	2018-19	2014-15	2015-16	2016-17	2017-18	2018-19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>
District & School Administration	\$ 3,124,572	\$ 3,281,563	\$ 3,542,398	\$ 3,165,048	\$ 3,250,927	365	368	370	373	384
District Support Service	\$ 3,063,669	\$ 3,093,531	\$ 3,097,417	\$ 3,252,865	\$ 2,880,239	301	352	362	384	340
Regular Instruction	\$ 47,412,069	\$ 52,518,801	\$ 53,688,788	\$ 55,129,942	\$ 55,631,214	5,281	5,346	5,607	6,502	6,574
Vocational Instruction	\$ 432,541	\$ 402,746	\$ 280,680	\$ 437,560	\$ 245,851	44	42	51	52	29
Special Education Instruction	\$ 16,239,313	\$ 18,601,905	\$ 18,431,801	\$ 19,799,024	\$ 21,186,934	1,917	1,998	1,920	2,335	2,504
Instructional Support Services	\$ 5,063,892	\$ 5,508,758	\$ 5,382,317	\$ 5,826,639	\$ 7,079,805	610	583	599	687	837
Pupil Support Services	\$ 7,745,956	\$ 7,922,598	\$ 8,118,389	\$ 10,026,345	\$ 10,087,995	910	895	916	1,182	1,192
Site, Building and Equipment*	\$ 9,006,454	\$ 8,954,875	\$ 11,733,576	\$ 9,665,421	\$ 15,617,657	1,601	1,150	1,065	1,140	1,846
Fixed Cost Programs	\$ 543,004	\$ 579,502	\$ 652,730	\$ 636,414	\$ 410,000	56	43	64	75	48
	\$ 92,631,470	\$ 100,864,279	\$ 104,928,096	\$ 107,939,258	\$ 116,390,623	\$ 10,987	\$ 11,928	\$ 12,447	\$ 12,730	\$ 13,755

GENERAL FUND - COST PER ADM BY PROGRAM



INDEPENDENT SCHOOL DISTRICT NO. 273

**GENERAL FUND BUDGET
FY 18-19 With Comparative Information for Fiscal Years 15 thru 18
Revenues & Expenditures - by Program**

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 22,950,814	\$ 23,596,521	\$ 30,769,055	\$ 30,235,863	\$ 33,146,010	\$ 2,910,147	9.6%
Other Local Revenue	2,794,515	4,100,426	3,788,108	5,029,098	3,343,288	\$ (1,685,810)	-33.5%
State Sources	68,608,136	71,873,064	71,970,881	73,752,106	76,127,749	\$ 2,375,643	3.2%
Federal Sources	1,488,368	1,871,244	1,795,959	1,832,821	2,457,613	624,792	34.1%
TOTAL REVENUE	\$ 95,841,833	\$ 101,441,255	\$ 108,324,003	\$ 110,849,888	\$ 115,074,659	\$ 4,224,771	3.8%
EXPENDITURES:							
<i>Current:</i>							
District & School Administration	\$ 3,124,572	\$ 3,281,563	\$ 3,542,398	\$ 3,165,048	\$ 3,250,927	\$ 85,879	2.7%
District Support Service	3,063,669	3,093,531	3,097,417	3,252,865	2,880,239	\$ (372,626)	-11.5%
Regular Instruction	47,412,069	52,518,801	53,688,788	55,129,942	55,631,214	\$ 501,272	0.9%
Vocational Instruction	432,541	402,746	280,680	437,560	245,851	\$ (191,709)	-43.8%
Special Education Instruction	16,239,313	18,601,905	18,431,801	19,799,024	21,186,934	\$ 1,387,910	7.0%
Instructional Support Services	5,063,892	5,508,758	5,382,317	5,826,639	7,079,805	\$ 1,253,166	21.5%
Pupil Support Services	7,745,956	7,922,598	8,118,389	10,026,345	10,087,995	\$ 61,650	0.6%
Site, Building and Equipment*	9,006,454	8,954,875	11,733,576	9,665,421	15,617,657	\$ 5,952,236	61.6%
Fixed Cost Programs	543,004	579,502	652,730	636,414	410,000	(226,414)	-35.6%
TOTAL EXPENDITURES	\$ 92,631,470	\$ 100,864,279	\$ 104,928,096	\$ 107,939,258	\$ 116,390,623	\$ 8,451,365	7.8%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,210,363	\$ 576,976	\$ 3,395,907	\$ 2,910,630	\$ (1,315,964)		
OTHER FINANCING SOURCES (USES)							
Transfers In/(Out) & Prior Period Adj	\$ -	\$ -	\$ (4,102,593)	\$ (7,866,783)	\$ (1,887,986)		
FUND BALANCES JULY 1:							
Nonspendable	\$ 734,483	\$ 79,058	\$ 148,739	\$ 89,550	\$ 714,427		
Restricted	\$ 517,056	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 3,289,820		
Committed	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 927,819		
Assigned	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753	\$ 3,535,342		
Unassigned -Unemployment & Health & Safety	\$ (803,490)	\$ (619,428)	\$ (415,855)	\$ (536,316)	\$ (515,381)		
Unassigned - General	\$ 7,859,337	\$ 9,154,884	\$ 10,316,913	\$ 8,691,658	\$ 5,783,975		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
FUND BALANCES JUNE 30:							
Nonspendable	\$ 79,058	\$ 89,550	\$ 89,550	\$ 714,427	\$ 128,765		
Restricted	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 3,289,820	\$ 432,593		
Committed	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 927,819	\$ 1,017,216		
Assigned	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753	\$ 3,535,342	\$ 2,914,215		
Unassigned -Lease Levy & Health & Safety	\$ (619,429)	\$ (415,855)	\$ (536,316)	\$ (515,381)	\$ (771,011)		
Unassigned - General	\$ 9,154,884	\$ 7,742,715	\$ 8,691,658	\$ 5,783,975	\$ 6,810,274		

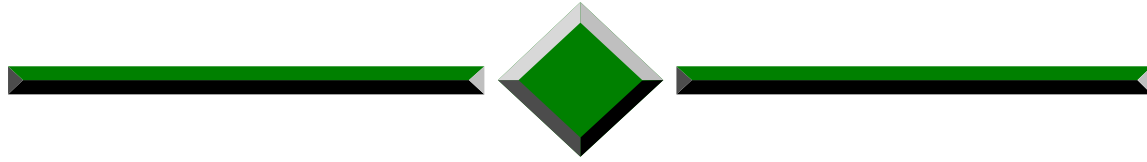
*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.

INDEPENDENT SCHOOL DISTRICT NO. 273

**GENERAL FUND BUDGET
FY 18-19 With Comparative Information for Fiscal Years 15 thru 18
Revenues & Expenditures - by Object**

	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Final Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 22,950,814	\$ 23,596,521	\$ 30,769,055	\$ 30,235,863	\$ 33,146,010	\$ 2,910,147	9.6%
Other Local Revenue	2,794,515	\$ 4,100,426	\$ 3,788,108	\$ 5,029,098	3,343,288	\$ (1,685,810)	-33.5%
State Sources	68,608,136	\$ 71,873,064	\$ 71,970,881	\$ 73,752,106	76,127,749	\$ 2,375,643	3.2%
Federal Sources	1,488,368	1,871,244	1,795,959	1,832,821	2,457,613	624,792	34.1%
TOTAL REVENUE	\$ 95,841,833	\$ 101,441,255	\$ 108,324,003	\$ 110,849,888	\$ 115,074,659	\$ 4,224,771	3.8%
EXPENDITURES:							
Salaries	\$ 60,034,718	\$ 63,746,024	\$ 66,447,341	\$ 69,285,104	\$ 71,331,608	\$ 2,046,505	3.0%
Benefits	19,559,947	22,312,660	22,052,657	22,732,211	23,305,594	\$ 573,383	2.5%
Purchased Services	7,754,916	9,099,715	8,214,398	8,452,438	7,411,292	(1,041,146)	-12.3%
Instructional Supplies	2,904,748	3,268,783	3,464,056	4,487,152	4,318,877	(168,275)	-3.8%
Capital Expenditures	2,303,153	2,363,203	4,274,951	2,348,994	9,553,591	\$ 7,204,597	306.7%
Other Expenditures	73,988	73,894	474,693	633,359	469,660	(163,699)	-25.8%
TOTAL EXPENDITURES	\$ 92,631,470	\$ 100,864,279	\$ 104,928,096	\$ 107,939,258	\$ 116,390,623	\$ 8,451,365	7.8%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,210,363	\$ 576,976	\$ 3,395,907	\$ 2,910,631	\$ (1,315,964)		
OTHER FINANCING SOURCES (USES)							
Capital Eq. Note & Transfers In/(Out)	\$ -	\$ -	\$ (4,102,593)	\$ (7,866,783)	\$ (1,887,986)		
FUND BALANCES JULY 1:							
Nonspendable	\$ 734,483	\$ 79,058	\$ 148,739	\$ 89,550	\$ 714,427		
Restricted	\$ 517,056	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 3,289,820		
Committed	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 927,819		
Assigned	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753	\$ 3,535,342		
Unassigned -Unemployment & Health & Safety	\$ (803,490)	\$ (619,428)	\$ (415,855)	\$ (536,316)	\$ (515,381)		
Unassigned - General	\$ 7,859,337	\$ 9,154,884	\$ 10,316,913	\$ 8,691,658	\$ 5,783,975		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
FUND BALANCES JUNE 30:							
Nonspendable	\$ 79,058	\$ 89,550	\$ 89,550	\$ 714,427	\$ 128,765		
Restricted	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 3,289,820	\$ 432,593		
Committed	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 927,819	\$ 1,017,216		
Assigned	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753	\$ 3,535,342	\$ 2,914,215		
Unassigned -Unemployment & Health & Safety	\$ (619,429)	\$ (415,855)	\$ (536,316)	\$ (515,381)	\$ (771,011)		
Unassigned - General	\$ 9,154,884	\$ 7,742,715	\$ 8,691,658	\$ 5,783,975	\$ 6,810,274		

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



INDEPENDENT SCHOOL DISTRICT NO. 273

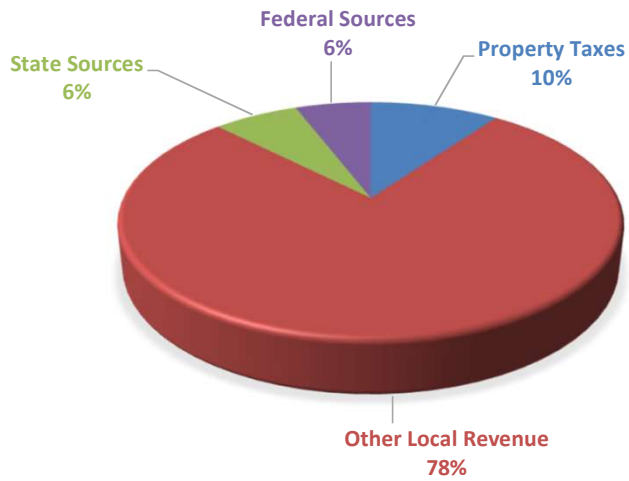
SPECIAL REVENUE FUNDS

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

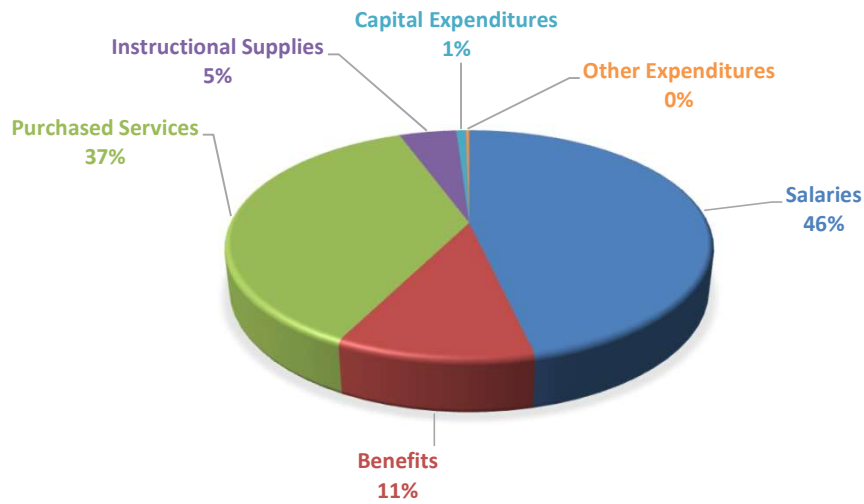
INDEPENDENT SCHOOL DISTRICT NO. 273

SPECIAL REVENUE FUNDS

2018-19 REVENUE BUDGET - BY SOURCE



2018-19 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

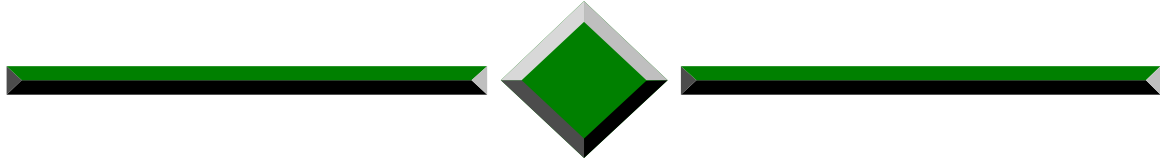
**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET
FY 18-19 With Comparative Information for Fiscal Years 15 thru 18
Revenues & Expenditures - by Object**

	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Final Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
REVENUES:							
Other Local Revenue	\$ 2,321,711	\$ 2,261,367	\$ 2,158,593	\$ 2,263,555	\$ 2,184,933	\$ (78,622)	-3.5%
State Sources	71,910	119,607	118,885	117,696	133,102	\$ 15,406	13.1%
Federal Sources	<u>491,186</u>	<u>622,911</u>	<u>641,258</u>	<u>629,715</u>	<u>630,000</u>	<u>285</u>	<u>0.0%</u>
TOTAL REVENUE	\$ 2,884,807	\$ 3,003,885	\$ 2,918,736	\$ 3,010,966	\$ 2,948,035	\$ (62,931)	-2.1%
EXPENDITURES:							
Salaries	\$ 117,503	\$ 101,162	\$ 111,113	\$ 406,055	\$ 269,274	\$ (136,781)	-33.7%
Benefits	16,969	16,740	16,236	112,147	79,334	\$ (32,813)	-29.3%
Purchased Services	2,613,563	2,437,049	2,457,552	2,473,947	2,596,187	\$ 122,240	4.9%
Supplies and Commodities	28,247	139,023	163,316	172,450	164,500	\$ (7,950)	-4.6%
Capital Expenditures	<u>7,000</u>	<u>33,742</u>	<u>18,258</u>	<u>73,508</u>	<u>50,052</u>	<u>(23,456)</u>	<u>-31.9%</u>
TOTAL EXPENDITURES	\$ 2,783,282	\$ 2,727,716	\$ 2,766,475	\$ 3,238,107	\$ 3,159,347	\$ (78,760)	-2.4%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 101,525	\$ 276,169	\$ 152,261	\$ (227,141)	\$ (211,312)		
OTHER FINANCING SOURCES (USES)							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ 87,344			
FUND BALANCES JULY 1:							
Nonspendable - Food Service							
Restricted - Food Service	\$ 616,411	\$ 717,936	\$ 994,105	\$ 1,146,366	\$ 1,006,569		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -			
FUND BALANCES JUNE 30:							
Nonspendable - Food Service							
Restricted - Food Service	\$ 717,936	\$ 994,105	\$ 1,146,366	\$ 1,006,569	\$ 795,257		

INDEPENDENT SCHOOL DISTRICT NO. 273

**COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET
FY 18-19 With Comparative Information for Fiscal Years 15 thru 18
Revenues & Expenditures - by Object**

	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Final Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 1,140,660	\$ 1,153,680	\$ 1,177,557	\$ 1,123,835	\$ 1,073,814	\$ (50,021)	-4.5%
Other Local Revenue	5,561,794	5,436,099	5,059,902	5,733,098	6,215,772	482,674	8.4%
State Sources	352,391	459,638	485,290	549,113	568,336	19,223	3.5%
TOTAL REVENUE	\$ 7,054,845	\$ 7,049,417	\$ 6,722,749	\$ 7,406,046	\$ 7,857,922	\$ 451,876	6.1%
EXPENDITURES:							
Salaries	\$ 4,092,706	\$ 4,333,946	\$ 4,562,774	\$ 4,416,249	\$ 4,754,184	\$ 337,935	7.7%
Benefits	983,236	1,075,245	1,139,943	1,082,123	1,126,175	44,052	4.1%
Purchased Services	1,362,035	1,300,197	1,139,122	1,224,684	1,396,832	172,148	14.1%
Instructional Supplies	398,907	484,889	352,650	390,783	330,741	(60,042)	-15.4%
Capital Expenditures	172,290	46,714	17,497	21,386	32,750	11,364	53.1%
Other Expenditures	10,461	7,570	51,962	14,320	28,965	14,645	102.3%
TOTAL EXPENDITURES	\$ 7,019,635	\$ 7,248,561	\$ 7,263,948	\$ 7,149,545	\$ 7,669,648	\$ 520,103	7.3%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 35,210	\$ (199,144)	\$ (541,199)	\$ 256,501	\$ 188,274		
OTHER FINANCING SOURCES (USES)							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FUND BALANCES JULY 1:							
Restricted - Community Service	\$ 1,188,788	\$ 1,223,998	\$ 1,024,854	\$ 483,655	\$ 740,156		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:							
Restricted - Community Service	\$ 1,223,998	\$ 1,024,854	\$ 483,655	\$ 740,156	\$ 928,430		



INDEPENDENT SCHOOL DISTRICT NO. 273

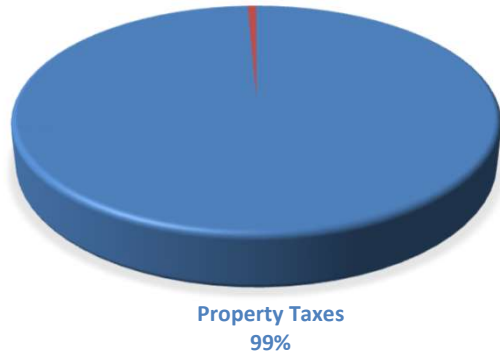
DEBT SERVICE FUND

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.

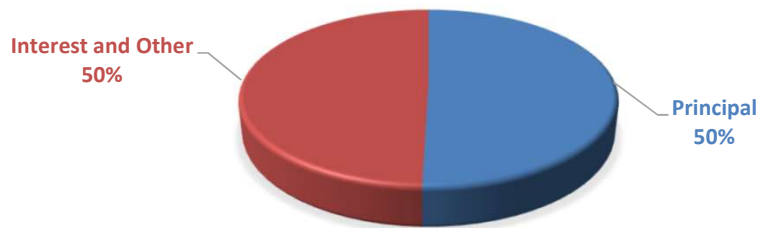
INDEPENDENT SCHOOL DISTRICT NO. 273

DEBT SERVICE FUND

2018-19 REVENUE - BY SOURCE



2018-19 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

**DEBT SERVICE FUND BUDGET
FY 18-19 With Comparative Information for Fiscal Years 15 thru 18
Revenues & Expenditures - by Object**

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 7,073,281	\$ 6,774,556	\$ 14,036,542	\$ 15,425,446	\$ 15,089,280	\$ (336,166)	-2.2%
Other Local Revenue	1,549	3,414	21,013	76,739	\$ 104,000	27,261	35.5%
State Sources	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 7,074,830	\$ 6,777,970	\$ 14,057,555	\$ 15,502,185	\$ 15,193,280	\$ (308,905)	-2.0%
EXPENDITURES:							
<i>Debt Service:</i>							
Principal	\$ 4,115,000	\$ 4,245,000	\$ 6,130,000	\$ 7,180,000	\$ 7,405,000	\$ 225,000	3.1%
Interest and fiscal charges	2,550,143	5,213,586	7,397,860	7,515,370	7,273,596	(241,774)	-3.2%
TOTAL EXPENDITURES	\$ 6,665,143	\$ 9,458,586	\$ 13,527,860	\$ 14,695,370	\$ 14,678,596	\$ (16,774)	-0.1%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 409,687	\$ (2,680,616)	\$ 529,695	\$ 806,815	\$ 514,684		
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	\$ 71,646	\$ 1,452,353	\$ 2,927		\$ -		
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES(USES)	\$ 71,646	\$ 1,452,353	\$ 2,927	\$ -	\$ -		
FUND BALANCES JULY 1:							
Restricted	\$ 947,081	\$ 1,428,414	\$ 200,151	\$ 732,773	\$ 1,539,588		
FUND BALANCE TRANSFERS:							
Restricted	n/a	n/a	n/a	n/a			
FUND BALANCES JUNE 30:							
Restricted	\$ 1,428,414	\$ 200,151	\$ 732,773	\$ 1,539,588	\$ 2,054,272		

INDEPENDENT SCHOOL DISTRICT NO. 273

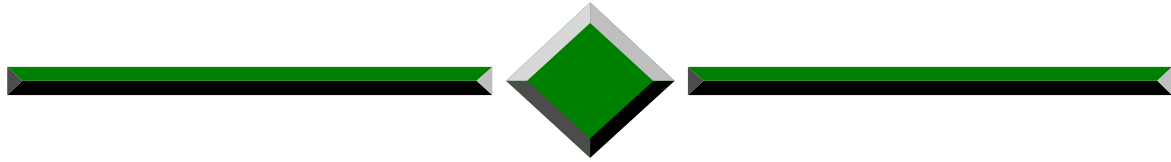
**DEBT SERVICE
Schedule of Long Term Debt and
Schedule of Long Term Debt Principal and Interest Maturities**

SCHEDULE OF LONG TERM DEBT AS OF JUNE 30, 2018

<u>LONG TERM DEBT</u>	<u>ISSUE DATE</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>BALANCE OUTSTANDING</u>
G.O. Alternative Facilities Bonds	5/8/2008	3.00-3.60%	2/1/2019	\$520,000
G.O. Refunding Bonds	9/7/2011	4.00-5.00%	2/1/2026	31,190,000
G.O. Alternative Facilities Bonds	2/21/2013	2.00-3.00%	2/1/2026	11,575,000
G.O. Alternative Facilities Bonds	12/30/2014	3.00-3.50%	2/1/2035	6,050,000
G.O. Building Bonds	7/22/2015	4.00-5.00%	2/1/2037	109,365,000
G.O. Facilities Maintenance & Building Bonds	4/13/2017	2.50-4.00%	2/1/2031	16,350,000
TOTAL LONG TERM DEBT				<u>\$175,050,000</u>

SCHEDULE OF LONG TERM DEBT PRINCIPAL AND INTEREST MATURITIES

<u>FISCAL YEAR ENDING 30-Jun</u>	<u>BOND PRINCIPAL</u>	<u>BOND INTEREST</u>	<u>TOTAL</u>
2019	7,405,000	7,258,596	14,663,596
2020	8,140,000	6,895,625	15,035,625
2021	7,710,000	6,500,725	14,210,725
2022	8,365,000	6,128,725	14,493,725
2023	8,725,000	5,781,225	14,506,225
2024	8,305,000	5,430,525	13,735,525
2025	6,780,000	5,087,081	11,867,081
2026-2037	119,620,000	31,069,863	150,689,863
TOTALS	<u>\$175,050,000</u>	<u>\$74,152,365</u>	<u>\$249,202,365</u>



INDEPENDENT SCHOOL DISTRICT NO. 273

CAPITAL PROJECT-BUILDING CONSTRUCTION FUND

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

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

INDEPENDENT SCHOOL DISTRICT NO. 273

**CAPITAL PROJECT- BUILDING CONSTRUCTION FUND BUDGET
FY 18-19 With Comparative Information for Fiscal Years 15 thru 18
Revenues & Expenditures - by Object**

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 9,199,284	\$ 11,570,343	\$ 5,061,998	\$ 5,344,774	\$ 5,300,000	\$ (44,774)	-0.8%
Other Local Revenue	195	692,456	682,178	546,532	150,000	(396,532)	-72.6%
State Sources	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 9,199,479	\$ 12,262,799	\$ 5,744,176	\$ 5,891,306	\$ 5,450,000	\$ (441,306)	-7.5%
EXPENDITURES:							
<i>Current:</i>							
Salaries and Wages	\$ 1,365,682	\$ 1,512,172	\$ 1,601,274	\$ 1,488,086	\$ 1,933,365	\$ 445,279	29.9%
Employee Benefits	418,503	488,279	466,934	460,317	565,297	104,980	22.8%
Purchased Services	153,887	5,933,989	7,750,633	3,136,512	1,067,532	(2,068,980)	-66.0%
Supplies and Materials	254,166	218,495	319,760	-	1,486,372	1,486,372	#DIV/0!
Capital Expenditures	13,663,961	16,357,600	70,738,771	54,108,952	20,266,351	(33,842,601)	-62.5%
Other Expenditures	597,426	968,609	7,288	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 16,453,625	\$ 25,479,144	\$ 80,884,660	\$ 59,193,867	\$ 25,318,917	\$ (33,874,950)	-57.2%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (7,254,146)	\$ (13,216,345)	\$ (75,140,484)	\$ (53,302,561)	\$ (19,868,917)		
OTHER FINANCING SOURCES (USES)							
Transfers In/(Out)	\$ -	\$ -	\$ 4,102,593	\$ 7,779,439	\$ 1,887,986		
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ 4,721,013	\$ -		
General Obligation Bond Proceeds/Premiums	\$ 6,538,600	\$ 124,776,471	\$ 16,812,206	\$ -	\$ 24,700,000		
TOTAL OTHER FINANCING SOURCES(USES)	\$ 6,538,600	\$ 124,776,471	\$ 20,914,799	\$ 12,500,452	\$ 26,587,986		
FUND BALANCES JULY 1:							
Unassigned	\$ 3,987,824	\$ 3,272,278	\$ 114,832,404	\$ 60,606,714	\$ 19,804,605		
FUND BALANCE TRANSFERS:							
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:							
Unassigned	\$ 3,272,278	\$ 114,832,404	\$ 60,606,714	\$ 19,804,605	\$ 26,523,674		

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



INDEPENDENT SCHOOL DISTRICT NO. 273

INTERNAL SERVICE FUND

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

INDEPENDENT SCHOOL DISTRICT NO. 273

**INTERNAL SERVICE FUND BUDGET
FY 18-19 With Comparative Information for Fiscal Years 15 thru 18
Statement of Net Assets**

	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Final Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
<u>NON OPERATING INCOME:</u>							
Contribution from the General Fund	\$ 826,470	\$ 855,693	\$ 879,492	\$ 872,654	\$ 870,000	\$ (2,654)	-0.3%
TOTAL NON OPERATING INCOME	\$ 826,470	\$ 855,693	\$ 879,492	\$ 872,654	\$ 870,000	\$ (2,654)	-0.3%
<u>NON OPERATING EXPENSE:</u>							
Contribution to the General Fund	\$ 777,971	\$ 824,099	\$ 830,258	\$ 876,069	\$ 870,000	\$ (6,069)	-0.7%
TOTAL NON OPERATING EXPENSE	\$ 777,971	\$ 824,099	\$ 830,258	\$ 876,069	\$ 870,000	\$ (6,069)	-0.7%
CHANGE IN NET ASSETS	\$ 48,499	\$ 31,594	\$ 49,234	\$ (3,415)	\$ -		
NET ASSETS JULY 1:							
Unrestricted	\$ 358,455	\$ 406,954	\$ 438,548	\$ 487,782	\$ 484,367		
NET ASSETS JUNE 30:							
Unrestricted	\$ 406,954	\$ 438,548	\$ 487,782	\$ 484,367	\$ 484,367		

PROGRAM DESCRIPTIONS

District and School Administration

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

District Support Services

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

Regular Instruction

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

Vocational Instruction

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

Special Education Instruction

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

Instructional Support Services

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

Pupil Support Services

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

Site, Buildings and Equipment

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

Fiscal and Other Fixed Costs

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

Edina Public Schools
Revenues by Fund

FUND	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
GENERAL	95,841,833	101,441,255	108,324,003	110,849,888	115,163,674	115,074,659
FOOD SERVICE	2,884,807	3,003,885	2,918,736	3,098,310	2,916,177	2,948,035
COMMUNITY SERVICES	7,054,845	7,049,417	6,722,749	7,406,046	7,737,477	7,857,922
CONSTRUCTION	15,245,079	137,039,270	26,658,975	18,391,757	6,876,557	32,037,986
DEBT SERVICE	7,146,476	8,230,323	14,060,482	15,502,185	15,149,280	15,193,280
SELF INSURANCE	826,470	855,693	879,492	872,654	870,000	870,000
GRAND TOTAL	128,999,510	257,619,843	159,564,437	156,120,841	148,713,165	173,981,882

Edina Public Schools
Revenues by Organization

FUND	ORGANIZATION	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
General	DISTRICT WIDE	94,142,144	98,432,719	105,559,921	107,319,614	113,357,174	113,255,159
General	SOUTH VIEW MIDDLE SCHOOL	232,524	354,635	352,027	342,378	206,300	214,300
General	VALLEY VIEW MIDDLE SCHOOL	137,666	232,319	162,571	213,888	75,141	77,141
General	EDINA HIGH SCHOOL	1,324,493	1,890,155	1,906,404	2,228,362	1,480,059	1,483,059
General	CONCORD	-	113,316	69,601	72,278	20,000	20,000
General	CORNELIA	-	62,793	29,952	54,454	-	-
General	COUNTRYSIDE	7	96,708	73,708	80,902	25,000	25,000
General	HIGHLANDS	-	115,862	105,383	111,250	-	-
General	CREEK VALLEY	5,000	52,661	46,650	54,632	-	-
General	NORMANDALE	-	90,087	17,786	372,131	-	-
General Total		95,841,833	101,441,255	108,324,003	110,849,888	115,163,674	115,074,659
Food Service	DISTRICT WIDE	1,303,979	1,006,668	1,032,285	877,132	863,102	798,102
Food Service	OUR LADY OF GRACE	175,231	164,832	153,274	165,320	165,000	166,080
Food Service	SOUTH VIEW MIDDLE SCHOOL	422,127	402,235	388,628	296,083	331,075	291,590
Food Service	VALLEY VIEW MIDDLE SCHOOL	477,526	408,248	388,883	334,925	309,000	328,677
Food Service	EDINA HIGH SCHOOL	505,808	417,465	372,592	556,242	480,000	538,003
Food Service	CONCORD	-	121,322	125,814	185,654	160,000	174,291
Food Service	CORNELIA	50	84,023	82,148	126,093	108,000	121,175
Food Service	COUNTRYSIDE	-	85,555	80,357	130,961	106,000	124,391
Food Service	HIGHLANDS	85	115,236	109,984	108,942	147,000	105,216
Food Service	CREEK VALLEY	-	81,962	70,098	145,817	100,000	139,443
Food Service	NORMANDALE	2	116,339	114,672	171,141	147,000	161,067
Food Service Total		2,884,807	3,003,885	2,918,736	3,098,310	2,916,177	2,948,035
Community Ed	DISTRICT WIDE	7,054,845	7,049,418	6,722,749	7,406,046	7,737,477	7,857,922
Community Ed Total		7,054,845	7,049,418	6,722,749	7,406,046	7,737,477	7,857,922
Construction	DISTRICT WIDE	15,244,884	137,039,036	26,658,975	18,391,757	6,876,557	32,037,986
Construction	SOUTH VIEW MIDDLE SCHOOL	56	-	-	-	-	-
Construction	CONCORD	139	234	-	-	-	-
Alt Facility	CORNELIA	-	-	-	-	-	-
Construction Total		15,245,079	137,039,270	26,658,975	18,391,757	6,876,557	32,037,986
Debt	DISTRICT WIDE	7,146,476	8,230,322	14,060,482	15,502,186	15,149,280	15,193,280
Debt Total		7,146,476	8,230,322	14,060,482	15,502,186	15,149,280	15,193,280
Self Insurance	DISTRICT WIDE	826,470	855,693	879,492	872,654	870,000	870,000
Self Insurance Total		826,470	855,693	879,492	872,654	870,000	870,000
Grand Total		128,999,510	257,619,843	159,564,437	156,120,841	148,713,165	173,981,882

Edina Public Schools
Revenues by Program

FUND	PROGRAM	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 ADOPTED BUDGET
General	GENERAL	79,376,526	82,350,984	82,387,209	78,689,085	83,093,838	82,484,342
General	GENERAL ADMINISTRATIVE SUPPORT						
General	BUSINESS SUPPORT SERVICES	2,000	10,850	10,800	5,875	10,800	10,800
General	GENERAL ELEMENTARY	1,959,970	2,482,992	2,329,181	2,865,974	2,538,869	2,513,460
General	TITLE II IMPROVING TEACH QLTY	92,492	111,306	108,071	102,271	90,912	97,795
General	TITLE III, PART A ENGLISH LA	31,324	64,331	37,198	42,972	43,712	47,481
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	-	549,516	473,226	788,246	537,845	443,005
General	SECONDARY GENERAL	63,902	-	-	-	-	-
General	TITLE I BASIC ESEA PROGRAM	231,589	158,452	186,338	142,565	143,745	200,657
General	GIFTED & TALENTED	132,265	132,118	134,759	133,091	134,609	132,425
General	FOREIGN LANGUAGE	-	10,355	5,617	78,270	-	-
General	FAMILY LIVING SCIENCE	-	525	-	1,270	-	-
General	INDUSTRIAL EDUCATION	-	35,040	(292)	2,699	-	-
General	INSTRUMENTAL MUSIC	-	911	745	(50,210)	39,600	39,600
General	CO-CURRICULAR ACTIVITIES	687,919	719,658	737,699	668,296	551,839	552,839
General	BOYS/GIRLS ATHLETICS	32,085	74,737	133,999	214,617	7,000	7,000
General	BOYS ATHLETICS	293,957	389,621	398,893	462,930	330,310	330,310
General	GIRLS ATHLETICS	242,473	256,464	292,519	348,911	286,989	286,989
General	EXTRA-CURRICULAR ACTIVITIES	1,711	2,636	1,560	3,930	4,800	5,800
General	VOC ED-SPECIAL NEEDS	-	5,000	-	-	65,000	65,000
General	CAREER AND TECHNICAL - GENERAL	-	-	-	120,561	120,561	120,561
General	SPECIAL ED GENERAL	10,648,301	11,983,040	11,619,731	10,832,486	12,875,930	13,533,351
General	SPECIAL ED DEAF-HARD OF HEARING	-	630	-	-	-	-
General	EARLY CHILDHOOD SPECIAL ED	61,743	48,910	48,813	85,339	85,339	68,219
General	SPEC ED STUDENTS W/O DISABILITY	-	-	-	-	-	-
General	GENERAL INSTRUCTIONAL SUPPORT	40,128	24,323	27,446	2,353,111	2,260,186	2,248,634
General	CURRICULUM CONSULTANT&DEV	-	-	-	18,960	-	10,000
General	SV DEVICE REPAIR	36	1,439	-	2,676	12,000	12,000
General	STAFF DEVELOPMENT	1,078,849	1,102,504	1,125,668	1,147,974	1,180,913	1,159,710
General	SEC COUNSELING AND GUIDANCE	-	-	-	28,841	30,000	30,000
General	HEALTH SERVICES	-	500	-	-	-	-
General	PUPIL TRANSPORTATION	439,729	490,575	446,524	685,114	1,032,792	1,011,792
General	OTHER PUPIL SUPPORT	-	-	-	117,161	595,242	595,242
General	OPERATIONS & MAINTENANCE	121,345	125,600	96,024	342,462	210,000	200,000
General	CAPITAL FACILITIES	303,491	308,238	7,722,273	1,847,330	1,795,646	1,782,450
General	LONG-TERM FACILITIES MANAGEMEN	-	-	-	8,767,079	7,085,198	7,085,198
General Total		95,841,833	101,441,255	108,324,001	110,849,888	115,163,674	115,074,659
Food Service	FOOD SERVICE	2,884,807	3,003,884	2,918,737	3,098,310	2,916,177	2,948,035
Food Service Total		2,884,807	3,003,884	2,918,737	3,098,310	2,916,177	2,948,035
Community Ed	GENERAL COMM EDUCATION	960,329	893,186	802,070	553,485	660,192	634,192
Community Ed	ADULTS W/DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	2,998,665	3,184,495	3,271,775	3,737,444	3,696,873	3,696,873
Community Ed	EARLY CHILDHOOD & FAMILY ED	676,074	613,637	623,578	813,109	805,432	1,031,932
Community Ed	SCHOOL READINESS	97,543	146,446	237,212	239,661	228,100	236,808
Community Ed	EARLY CHILDHOOD SCREENING	-	-	-	31,644	19,683	19,683
Community Ed	YOUTH DEVELOPMENT SERVICE	1,423,379	1,322,224	1,045,217	991,046	1,279,318	1,223,318
Community Ed	OTHER COMMUNITY EDUCATION	893,654	884,229	737,697	1,034,455	1,042,677	1,009,914
Community Ed Total		7,054,845	7,049,419	6,722,749	7,406,046	7,737,477	7,857,922
Construction	LONG-TERM FACILITIES MANAGEMEN	-	-	-	7,890,638	1,501,557	26,637,986
Construction	BUILDING CONSTRUCTION	15,245,079	137,039,270	26,658,976	10,501,119	5,375,000	5,400,000
Alt Facility	TRANSFERS	-	-	-	-	-	-
Construction Total		15,245,079	137,039,270	26,658,976	18,391,757	6,876,557	32,037,986
Debt	GENERAL	7,146,476	8,230,322	14,060,482	15,502,186	15,149,280	15,193,280
Debt Total		7,146,476	8,230,322	14,060,482	15,502,186	15,149,280	15,193,280
Self Insurance	GENERAL	826,470	855,693	879,492	872,654	870,000	870,000
Self Insurance Total		826,470	855,693	879,492	872,654	870,000	870,000
Grand Total		128,999,510	257,619,843	159,564,437	156,120,841	148,713,165	173,981,882

Edina Public Schools Revenues by Finance

FUND	FINANCE	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
General	GENERAL	82,857,665	87,894,781	94,992,092	96,221,452	100,214,476	99,813,835
General	FED EDUCATION JOBS FUND FY12	-	-	-	-	-	-
General	OPERATING CAPITAL	2,198,399	2,207,790	2,316,572	2,983,604	2,818,156	2,759,960
General	AREA LEARNING CENTER	109,664	179,782	168,301	144,563	140,527	140,527
General	AREA LRNING CTR STATE APPROVED	340,862	317,249	321,666	176,418	344,782	249,942
General	TELECOMMUNICATIONS ACCESS	-	-	-	-	-	-
General	ACHIEVEMENT & INTEGRATION	819,195	875,122	990,817	985,047	1,076,657	983,597
General	ALTERNATIVE ATTENDANCE	-	-	-	-	-	-
General	INTEGRATION AID & LEVY	-	-	-	-	-	-
General	STAFF DEVELOPMENT	1,078,849	1,099,945	1,125,668	1,147,974	1,180,913	1,159,710
General	BASIC SKILLS	423,119	417,775	464,931	547,647	402,766	438,307
General	INCENTIVE REVENUE	93,226	93,688	58,872	73,210	93,610	92,088
General	AMERICAN INDIAN EDUCATION AID	-	-	-	14,067	21,790	21,790
General	LEARNING AND DEVELOPMENT	1,912,049	1,902,281	1,903,053	1,902,855	1,917,675	1,892,266
General	ALTERNATIVE TEACHER PAY SYSTEM	2,204,120	2,217,118	2,214,017	2,233,508	2,238,396	2,226,844
General	SAFE SCHOOLS CRIME LEVY	424,778	471,230	474,045	503,417	475,242	475,242
General	MED ASSIST THIRD PARTY BILLING	144,734	182,843	144,160	197,837	150,000	150,000
General	GIFTED AND TALENTED	132,265	132,118	134,759	133,091	134,609	132,425
General	TITLE I BASIC ESEA PROGRAM	231,589	158,452	186,338	142,565	143,745	200,657
General	TITLE II IMPROVE TEACHER QULTY	92,492	111,306	108,071	102,271	90,912	97,795
General	TITLE III, PART A ENGLISH LA	31,324	59,331	37,198	42,972	43,712	47,481
General	PL101-476 GENL SPEC EDUCATION	1,054,219	1,484,515	1,401,862	1,447,306	1,475,854	2,030,461
General	PL101-476 EARLY EDUCATION HAND	35,966	25,157	28,143	49,205	49,205	32,085
General	INFNTS & TDLRS (0-2) PL102-119	25,777	23,753	20,670	36,135	36,135	36,135
General	FED EARLY INTERVENING SERVICES	-	-	-	-	-	-
General	FEDERAL - CIMP	3,792	(3,792)	-	-	-	-
General	IDEA PART B 619 PROF DEVELPMNT	-	-	-	-	-	-
General	IDEA INTERAGENCY	-	-	-	-	-	-
General	ARRA PART B 611	-	-	-	-	-	-
General	ARRA PART B 619	-	-	-	-	-	-
General	ARRA TARGETED BIRTH-2	-	-	-	-	-	-
General	MISC DIRECT FEDERAL REVENUE	-	-	-	-	-	-
General	FEDERAL PERKINS GRANT	13,208	12,521	13,677	12,367	13,000	13,000
General	FEDERAL PERKINS COOP	-	-	-	-	-	-
General	TRANS TO MULTI-DISTRICT INTEGRATIO	1,033,379	889,111	590,566	370,654	589,792	589,792
General	REGULAR TO AND FROM SCHOOL	368,417	420,675	398,174	276,313	383,500	362,500
General	CAPITAL PROJECTS LEVY	-	-	-	-	-	-
General	OPEB PAY-AS-YOU-GO LEVY	-	-	-	796,107	767,660	767,660
General	COLLABORATION EARLY INTERVENTION	145,913	151,175	174,911	188,742	175,000	175,000
General	CAREER AND TECHNICAL - GENERAL	-	67,329	52,989	120,561	120,561	120,561
General	CAREER AND TECHNICAL - SPEC ED	66,835	50,000	2,451	-	65,000	65,000
General	LEARN & SERVE AMERICA	-	-	-	-	-	-
General	FEDERAL CHOICE GRANT(WMEP)	-	-	-	-	-	-
General Total		95,841,833	101,441,255	108,324,003	110,849,888	115,163,674	115,074,659
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,512,293	1,754,357	1,582,492	1,744,551	1,664,102	1,645,585
Food Service	SCHOOL BREAKFAST PROGRAM	41,209	106,373	113,692	161,502	116,000	154,450
Food Service	A LA CARTE FOOD SERVICE	1,331,305	1,143,155	1,222,552	1,192,256	1,136,075	1,148,000
Food Service Total		2,884,807	3,003,885	2,918,736	3,098,310	2,916,177	2,948,035
Community Ed	GENERAL	3,937,744	4,011,203	4,009,913	-	-	-
Community Ed	COMMUNITY EDUCATION	1,550,589	1,412,122	1,028,352	4,632,873	4,705,367	4,679,367
Community Ed	EARLY CHILDHOOD & FAMILY ED	671,330	608,885	618,770	804,791	796,642	1,023,142
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	4,744	4,752	4,808	8,318	8,790	8,790
Community Ed	AFTER SCHOOL ENRICHMENT	-	-	-	502,446	525,000	525,000
Community Ed	EARLY LEARNING SCHOLARSHIPS	-	-	-	36,977	39,000	39,000
Community Ed	LEARNING READINESS	97,543	146,446	199,712	202,684	189,100	197,808
Community Ed	NONPUBLIC HEALTH SERVICE	-	-	-	54,877	78,690	99,281
Community Ed	NONPUBLIC TEXTBOOKS	209,677	191,274	164,674	90,702	90,702	84,375
Community Ed	NON-PUBLIC GUIDANCE&COUN	-	-	-	69,821	96,805	49,777
Community Ed	EARLY CHILDHOOD SCREENING	18,066	33,555	32,861	31,644	19,683	19,683
Community Ed	YOUTH DEVELOPMENT	-	-	-	488,345	754,318	698,318
Community Ed	CHILDREN W DISABILITIES IN S A C	446,484	515,295	535,069	477,366	428,178	428,178
Community Ed	COLLABORATION EARLY INTERVENTION	113,465	120,684	123,388	-	-	-
Community Ed Total		7,054,845	7,049,418	6,722,749	7,406,046	7,737,477	7,857,922
Construction	GENERAL	-	125,468,694	21,585,140	5,091,260	1,576,557	1,987,986
Construction	MECHANICAL SYSTEMS	-	-	-	-	-	24,750,000
Construction	LTFM	-	-	-	7,890,638	-	-

Edina Public Schools
Revenues by Finance

FUND	FINANCE	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
Construction	ALTERNATIVE FACILITIES PROGRAM	10,686,167	6,947,687	-	-	-	-
Construction	CERT OF PARTICIPATION PROJECTS	195	233	-	-	-	-
Construction	CAPITAL PROJECTS LEVY	4,558,717	4,622,656	5,073,835	5,409,859	5,300,000	5,300,000
Construction Total		15,245,079	137,039,270	26,658,975	18,391,757	6,876,557	32,037,986
Debt	GENERAL	7,146,476	8,230,322	14,060,482	15,502,186	15,149,280	15,193,280
Debt Total		7,146,476	8,230,322	14,060,482	15,502,185	15,149,280	15,193,280
Self Insurance	GENERAL	826,470	855,693	879,492	872,654	870,000	870,000
Self Insurance Total		826,470	855,693	879,492	872,654	870,000	870,000
Grand Total		128,999,510	257,619,843	159,564,437	156,120,841	148,713,165	173,981,882

Edina Public Schools Revenues by Source

FUND	SOURCE	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 ADOPTED BUDGET
General	PROPERTY TAX LEVY	21,784,132	22,642,997	29,575,770	29,065,151	32,327,042	31,950,579
General	UNEMPLOY INS LEVY				22,237	36,636	36,636
General	FISCAL DISPARITIES	886,716	690,381	850,102	893,254	840,000	890,000
General	COUNTY APPORTIONMENT	274,109	267,528	259,938	240,795	-	240,795
General	MISC TAX REVENUES	5,857	(4,385)	83,137	8,511	28,000	28,000
General	PROPERTY TAX SHIFT REVENUE	-	-	-	-	-	-
General	TUITION FROM MN SCHOOL DISTRICT	83,436	70,317	55,181	45,057	42,000	42,000
General	TUITION FROM PATRONS	26,920	12,000	-	12,750	12,750	12,750
General	FEES FROM PATRONS	587,943	1,109,683	1,066,253	1,415,845	736,715	737,715
General	ADMISSION AND STUDENT ACTIVITY	671,650	574,340	548,887	521,671	515,723	516,723
General	THIRD PARTY-MN DEPT HUMAN SVCS	144,734	182,843	144,160	197,837	150,000	150,000
General	INTEREST EARNINGS	10,773	34,774	156,482	472,243	440,000	640,000
General	RENT	629,676	638,198	523,884	319,206	494,100	532,100
General	NON TAXABLE RENT				211,744	92,600	92,600
General	GIFTS & BEQUESTS	102,552	732,644	454,760	713,539	43,600	53,600
General	MISCELLANEOUS	544,242	753,445	838,502	1,110,890	533,800	553,800
General	ENDOWMENT FUND	242,078	307,114	298,829	328,448	328,036	325,948
General	GENERAL EDUCATION AID	56,327,972	57,518,074	58,784,828	58,890,588	61,047,122	60,189,164
General	LITERACY AID				534,594	534,594	534,594
General	SHARE TIME AID	19,986	(1,047)	7,376	2,123	2,185	9,486
General	ABATEMENT AID	15,671	45,865	13,057	9,437	9,437	8,104
General	STATE PROPERTY TAX SHIFT	-	-	-	-	-	-
General	STATE AIDS AND GRANTS	2,676,065	2,538,960	2,236,055	2,863,729	3,355,558	3,228,424
General	SPECIAL EDUCATION AID	9,326,363	10,244,609	10,077,444	10,633,899	11,250,076	11,352,890
General	OTHER STATE REV/OTHER STATE AGENCY	-	1,219,490	-	-	-	-
General	MISC REV THRU DCFL			175,615	110,808	101,463	101,463
General	TRA SPCL FND-SIT. PENSION REV			377,676	378,480	377,676	377,676
General	FEDERAL AIDS AND GRANTS	1,449,381	1,834,969	1,761,613	1,784,319	1,803,427	2,408,478
General	FEDERAL AID FLOW THRU STATE	38,984	36,274	34,454	48,502	49,135	49,135
General	FEDERAL OVERPAYMENT REFUND	-	-	-	14,230	7,000	7,000
General	INSURANCE RECOVERY	(7,406)	(7,818)	-	-	5,000	5,000
General Total		95,841,833	101,441,255	108,324,003	110,849,888	115,163,674	115,074,659
Food Service	INTEREST EARNINGS	796	1,273	9,850	23,612	30,000	32,000
Food Service	MISC NON MEAL REVENUE	-	-	-	(287)	-	-
Food Service	STATE AIDS AND GRANTS	71,911	118,243	118,833	117,273	133,000	133,000
Food Service	OTHER STATE REV/OTHER STATE AGENCY	-	1,363	-	-	50	50
Food Service	TRA AND PERA SPECIAL FUNDING SITUATION	-	-	-	423	52	52
Food Service	REGULAR LUNCH	161,417	170,738	168,996	159,832	170,000	160,000
Food Service	FREE & REDUCED	226,348	249,129	242,344	240,416	245,000	240,000
Food Service	COMMODITIES PAYMENT	58,491	25,525	33,722	21,587	30,000	20,000
Food Service	COMMODITIES GOODS	10,298	122,463	136,664	142,211	150,000	145,000
Food Service	BREAKFAST	34,632	55,057	59,532	65,669	62,000	65,000
Food Service	FOOD SALES TO PUPILS	2,269,430	2,175,852	2,042,442	2,287,133	2,010,075	2,112,933
Food Service	SPECIAL FUNCTION SALES	51,484	84,242	106,352	40,441	86,000	40,000
Food Service Total		2,884,807	3,003,885	2,918,736	3,098,310	2,916,177	2,948,035
Community Ed	PROPERTY TAX LEVY	1,110,937	1,128,272	1,154,675	1,097,941	1,046,814	1,046,539
Community Ed	FISCAL DISPARITIES	28,305	25,408	22,076	23,792	27,000	27,000
Community Ed	MISC TAX REVENUES	-	-	806	85	-	-
Community Ed	PROPERTY TAX SHIFT REVENUE	-	-	-	-	-	-
Community Ed	TUITION FROM PATRONS	5,277,001	5,200,961	4,839,359	5,538,977	5,921,528	6,044,653
Community Ed	FEES FROM PATRONS	229,476	200,201	182,539	141,713	73,036	120,640
Community Ed	INTEREST EARNINGS	1,418	3,391	16,656	17,709	50,000	24,000
Community Ed	GIFTS & BEQUESTS	40,402	18,968	19,740	25,949	17,000	17,000
Community Ed	MISCELLANEOUS	14,914	12,579	10,173	10,766	1,000	1,000
Community Ed	ABATEMENT AID	2,961	8,835	2,964	2,218	2,218	2,218
Community Ed	STATE PROPERTY TAX SHIFT	-	-	-	-	-	-
Community Ed	STATE AIDS AND GRANTS	139,754	241,188	309,088	320,475	324,120	332,874
Community Ed	NON-PUBLIC STATE AID	209,677	191,274	164,674	215,400	266,197	233,434
Community Ed	OTHER STATE REV/OTHER STATE AGENCY	-	18,340	-	2,625	-	-
Community Ed	TRA AND PERA SPECIAL FUNDING SITUATION				8,394	8,564	8,564
Community Ed	PERM INTERFD TRANSFER	-	-	-	-	-	-
Community Ed Total		7,054,845	7,049,417	6,722,749	7,406,046	7,737,477	7,857,922
Construction	PROPERTY TAX LEVY	9,199,284	11,509,597	5,097,985	5,404,218	5,300,000	5,300,000
Construction	INTEREST EARNINGS	195	692,456	634,353	481,447	75,000	150,000

Edina Public Schools Revenues by Source

FUND	SOURCE	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 ADOPTED BUDGET
Construction	GIFTS & BEQUESTS	-	14,949	11,837	5,641	-	-
Construction	INTEREST EARNINGS -BONDS	-	45,796	-	-	-	-
	REAL PROPERTY SALES	-	-	-	4,721,013	-	-
Construction	SALE OF BONDS	6,045,600	124,776,472	16,812,206	-	-	24,700,000
Construction	PERM INTERFD TRANSF			4,102,593	7,779,439	1,501,557	1,887,986
Construction Total		15,245,079	137,039,270	26,658,975	18,391,757	6,876,557	32,037,986
Debt	PROPERTY TAX LEVY	6,910,549	6,545,101	13,673,296	15,093,143	14,789,280	14,789,280
Debt	FISCAL DISPARITIES	162,732	229,455	363,187	331,114	300,000	300,000
Debt	MISC TAX REVENUES	-	-	59	1,189	-	-
Debt	INTEREST EARNINGS	1,549	3,414	21,013	76,739	60,000	104,000
Debt	SALE OF BONDS	71,646	1,452,353	2,927	-	-	-
Debt Total		7,146,476	8,230,323	14,060,482	15,502,185	15,149,280	15,193,280
Self Insurance	MISCELLANEOUS	826,470	855,693	879,492	872,654	870,000	870,000
Self Insurance Total		826,470	855,693	879,492	872,654	870,000	870,000
Grand Total		128,999,510	257,619,843	159,564,437	156,120,841	148,713,165	173,981,882

Edina Public Schools
Expenditures by Fund

FUND	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
GENERAL	92,631,470	100,864,279	109,030,689	115,806,041	114,512,493	118,278,608
FOOD SERVICE	2,783,282	2,727,716	2,766,475	3,238,107	2,928,747	3,159,347
COMMUNITY SERVICES	7,019,635	7,248,561	7,263,948	7,149,545	7,444,265	7,669,648
CONSTRUCTION (ALT FACILITY)	16,453,625	25,479,144	80,884,660	59,193,867	17,123,735	25,318,917
DEBT SERVICE	6,665,143	9,458,586	13,527,860	14,695,370	14,678,596	14,678,596
SELF INSURANCE	777,971	824,099	830,258	876,069	870,000	870,000
GRAND TOTAL	126,331,126	146,602,385	214,303,890	200,958,999	157,557,837	169,975,116

Edina Public Schools Expenditures by Organization

FUND	ORGANIZATION	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
General	DISTRICT WIDE	34,932,339	27,230,524	31,222,445	32,085,054	27,029,200	29,934,814
General	SOUTH VIEW MIDDLE SCHOOL	9,039,477	11,260,132	11,274,517	10,514,239	11,304,854	12,051,903
General	VALLEY VIEW MIDDLE SCHOOL	9,741,637	12,080,113	12,769,956	10,467,261	10,577,152	11,080,283
General	EDINA HIGH SCHOOL	14,645,016	17,661,938	19,263,772	26,005,692	25,790,711	25,785,082
General	NON-PUBLIC SCHOOLS	46,101	60,638	62,927	104	3,453	3,453
General	CONCORD	4,861,669	5,868,078	6,558,609	6,947,199	7,326,704	7,073,965
General	CORNELIA	4,160,756	6,102,217	6,224,488	6,520,217	7,946,682	7,188,908
General	COUNTRYSIDE	3,947,125	4,695,963	5,046,797	5,121,671	5,428,600	5,465,426
General	HIGHLANDS	3,634,127	4,843,694	5,287,697	5,429,827	5,705,237	5,887,162
General	CREEK VALLEY	3,868,236	5,237,459	5,340,646	5,913,153	6,693,105	6,947,386
General	NORMANDALE	3,419,343	4,048,907	4,118,615	4,576,635	4,615,402	4,629,603
General	ECC-EARLY CHILDHOOD	335,644	1,774,614	1,860,220	2,224,989	2,091,394	2,230,623
General	HIGH SCHOOL OPTIONS	-	-	-	-	-	-
General Total		92,631,470	100,864,279	109,030,689	115,806,041	114,512,493	118,278,608
Food Service	DISTRICT WIDE	2,783,282	2,727,716	2,766,475	3,238,107	2,928,747	3,159,347
Food Service Total		2,783,282	2,727,716	2,766,475	3,238,107	2,928,747	3,159,347
Community Ed	CALVIN CHRISTIAN	14,392	20,104	19,713	12,963	30,115	34,618
Community Ed	GOLDEN YEARS MONESSORI	2,136	1,228	1,802	-	5,628	3,311
Community Ed	DISTRICT WIDE	6,847,782	7,090,965	7,076,346	4,211,570	4,262,037	4,560,226
Community Ed	OUR LADY OF GRACE	61,938	58,801	80,121	95,859	146,505	157,315
Community Ed	COMMUNITY CENTER	-	-	-	294,002	371,484	371,484
Community Ed	ST PETER'S	-	-	-	-	-	-
Community Ed	CHESTERTON ACADEMY	20,955	12,806	16,116	60,078	73,637	32,593
Community Ed	CONCORD	-	-	-	396,416	421,930	377,084
Community Ed	CORNELIA	-	-	-	343,565	346,521	346,521
Community Ed	COUNTRYSIDE	-	-	-	350,453	366,801	366,801
Community Ed	CREEK VALLEY	-	-	-	341,412	372,699	372,699
Community Ed	HIGHLANDS	-	-	-	300,818	346,819	346,819
Community Ed	NORMANDALE	-	-	-	425,752	385,645	385,645
Community Ed	SOUTH VIEW MIDDLE SCHOOL	-	-	-	157,203	146,805	146,805
Community Ed	VALLEY VIEW MIDDLE SCHOO	-	-	-	125,594	147,705	147,705
Community Ed	HOME SCHOOL	72,431	64,657	69,850	33,861	19,934	20,022
Community Ed Total		7,019,635	7,248,561	7,263,947	7,149,545	7,444,265	7,669,648
Construction	DISTRICT WIDE	6,423,620	10,230,006	15,048,640	5,115,104	5,267,024	5,275,953
Construction	COMMUNITY CENTER	-	-	-	1,336,132	-	679,000
Construction	TRANSPORTATION FACILITY	-	-	-	2,223,067	827,732	-
Construction	SOUTH VIEW MIDDLE SCHOOL	110,052	465,072	3,380,667	14,075,036	5,098,599	4,026,583
Construction	VALLEY VIEW MIDDLE SCHOOL	247,831	366,764	213,161	5,767,498	4,274,917	10,249,649
Construction	EDINA HIGH SCHOOL	2,454	7,770,793	47,638,767	13,960,035	-	-
Construction	CONCORD	113,686	374,738	2,270,501	2,090,784	-	-
Construction	CORNELIA	129,733	155,258	4,626,513	6,499,443	-	20,000
Construction	COUNTRYSIDE	2,645,828	3,318,497	2,041,029	1,823,261	827,732	-
Construction	HIGHLANDS	3,034,526	1,015,818	(10,470)	1,437,355	827,732	3,327,732
Construction	CREEK VALLEY	3,745,895	127,301	57,384	2,043,258	-	1,740,000
Construction	NORMANDALE	-	214,391	3,436,268	1,978,299	-	-
Construction	ECC	-	1,440,506	2,182,201	844,595	-	-
Construction Total		16,453,625	25,479,144	80,884,660	59,193,867	17,123,735	25,318,916
Debt	DISTRICT WIDE	6,665,143	9,458,586	13,527,860	14,695,370	14,678,596	14,678,596
Debt Total		6,665,143	9,458,586	13,527,860	14,695,370	14,678,596	14,678,596
Self Insurance	DISTRICT WIDE	777,971	824,099	830,258	876,069	870,000	870,000
Self Insurance Total		777,971	824,099	830,258	876,069	870,000	870,000
Grand Total		126,331,126	146,602,385	214,303,890	200,958,999	157,557,836	169,975,116

**Edina Public Schools
Expenditures by Program**

FUND	PROGRAM	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
General	BOARD OF EDUCATION	146,386	223,588	331,965	122,611	75,731	106,462
General	OFFICE OF SUPT	403,677	286,007	309,610	403,227	414,603	432,134
General	INSTRUCTIONAL ADMINISTRATION (79,019)	(79,019)	(110,766)	(81,494)	151,742	153,074	153,537
General	SCHOOL ADMINISTRATION	2,653,528	2,882,736	2,982,318	2,487,469	2,442,377	2,558,795
General	GENERAL ADMINISTRATIVE SUPPORT	1,310,745	1,236,004	1,092,045	901,432	980,626	1,056,236
General	OTHER ADMINISTRATIVE SUPPORT	667,692	721,235	728,013	404,918	190,046	209,838
General	COMMUNICATIONS	-	-	-	423,132	381,325	232,007
General	BUSINESS SUPPORT SERVICES	1,080,112	1,136,292	1,277,359	1,371,518	1,473,930	1,382,158
General	SCHOOL ELECTIONS	-	-	-	151,866	-	-
General	KINDERGARTEN	2,136,361	2,190,593	2,271,345	2,560,896	2,582,777	2,553,996
General	GENERAL ELEMENTARY	18,786,364	21,497,528	21,209,414	19,832,645	19,870,331	19,883,803
General	TITLE II IMPROVING TEACH QLTY	92,492	111,307	108,071	102,271	90,912	97,795
General	TITLE III, PART A ENGLISH LA	38,609	95,452	47,645	42,972	45,186	48,955
General	SECONDARY GENERAL	1,962,455	2,910,538	2,773,533	3,546,463	3,374,964	3,813,084
General	ART	1,159,589	1,289,930	1,302,622	1,361,140	1,382,758	1,438,222
General	BUSINESS EDUCATION	189,158	267,296	300,865	178,440	254,403	125,646
General	TITLE I BASIC ESEA PROGRAM	231,589	158,453	186,338	142,565	143,745	200,657
General	GIFTED & TALENTED	871,873	1,019,920	1,211,518	1,308,740	1,262,245	1,280,982
General	ENGLISH SECOND LANGUAGE	1,142,754	1,242,763	1,315,050	1,151,277	1,189,830	1,241,681
General	ENGLISH (LANGUAGE ARTS)	3,107,139	3,134,860	3,231,574	3,590,105	3,424,876	3,490,740
General	FOREIGN LANGUAGE	2,662,969	2,813,572	2,907,004	2,709,506	2,572,380	2,505,546
General	HEALTH, PHY ED & RECREATION	1,560,731	1,740,137	1,747,012	2,570,729	2,656,293	2,773,434
General	FAMILY LIVING SCIENCE	478,432	488,735	505,524	483,544	562,547	592,613
General	INDUSTRIAL EDUCATION	459,034	452,841	522,912	635,751	516,010	506,214
General	MATHEMATICS	2,890,810	2,976,436	3,224,685	3,076,323	3,091,668	2,979,944
General	TECHNOLOGY EDUCATION	73,812	77,940	91,433	42,889	99,145	98,825
General	MUSIC	1,966,003	2,069,168	2,175,057	3,150,764	3,174,239	3,199,770
General	NATURAL SCIENCE	2,269,789	2,410,485	2,554,776	2,751,871	3,044,618	2,861,902
General	SOCIAL SCIENCES/STUDIES	2,854,101	2,959,711	2,901,788	2,919,878	3,006,056	3,051,654
General	CO-CURRICULAR ACTIVITIES	909,540	886,802	1,217,994	1,212,626	966,515	1,257,019
General	BOYS/GIRLS ATHLETICS	536,927	553,159	652,475	716,257	528,583	552,158
General	BOYS ATHLETICS	535,503	614,365	663,700	688,323	534,962	534,962
General	GIRLS ATHLETICS	493,905	551,626	561,090	619,484	536,050	536,050
General	EXTRA-CURRICULAR ACTIVITIES	5,032	5,185	5,365	4,501	5,563	5,563
General	SPECIAL NEEDS	267,985	127,501	89,182	73,695	78,045	73,834
General	CAREER AND TECHNICAL - GENERAL	164,556	275,246	191,498	181,194	182,085	172,017
General	SPECIAL ED GENERAL	544,772	976,951	585,884	950,890	1,039,836	989,924
General	SPEECH/LANGUAGE IMPAIRED	1,466,566	1,507,327	1,826,020	2,009,714	2,094,488	1,982,930
General	MILD-MODERATE DEV COG DISABLED	578,540	737,683	711,603	769,726	775,744	964,553
General	SEVERE-PROFOUND DEV COG DISAB	340,567	377,880	408,374	521,331	608,180	686,701
General	PHYSICALLY IMPAIRED	214,881	253,345	229,705	257,818	286,389	210,788
General	DEAF-HARD OF HEARING	401,359	498,400	430,732	373,679	462,788	398,300
General	VISUALLY IMPAIRED	102,126	40,661	79,494	47,722	93,205	31,575
General	LEARNING DISABILITIES	1,073,595	1,317,758	1,518,257	1,432,607	1,464,325	1,397,452
General	EMOTIONAL/BEHAVIORAL DISORDER	907,621	958,237	1,172,670	993,357	1,052,558	1,155,487
General	OTHER HEALTH IMPAIRED	1,176,409	1,412,154	1,111,573	980,715	1,102,821	1,186,086
General	AUTISTIC	3,684,462	2,587,579	2,646,992	2,687,708	2,805,100	3,055,048
General	EARLY CHILDHOOD SPECIAL ED	1,330,691	1,406,409	1,394,075	1,403,498	1,528,312	1,581,983
General	TRAUMATIC BRAIN INJURY	-	-	1,879	-	-	-
General	TRAUMATIC BRAIN INJURY	492,290	370,405	335,841	350,023	323,450	288,528
General	SPECIAL EDUCATION GENERAL	3,927,254	5,048,142	4,882,663	6,063,650	5,955,271	6,141,995
General	EARLY INTERVENING SERVICES	-	1,108,973	1,096,039	956,586	1,044,874	1,115,586
General	GENERAL INSTRUCTIONAL SUPPORT	1,922,891	2,107,525	2,006,633	2,788,911	3,524,035	4,337,001
General	CURRICULUM DEVELOPMENT	447,891	587,038	538,175	243,051	152,648	155,890
General	LIBRARY MEDIA CENTER	1,566,727	1,513,319	1,377,362	1,257,916	1,198,487	1,357,917
General	TECH LEVY	35,453	-	166,285	410,180	921	921
General	STAFF DEVELOPMENT	1,091,329	1,300,877	1,293,861	1,126,580	1,162,376	1,228,076
General	GUIDANCE SERVICES (7-12)	1,369,995	1,684,752	1,733,214	2,288,625	2,265,322	2,388,502
General	GUIDANCE SERV (1-6)	241,729	244,112	253,915	-	-	-
General	HEALTH SERVICES	691,678	683,204	886,871	790,966	769,689	837,532
General	PSYCHOLOGICAL SERVICES	-	-	-	46,170	42,289	22,011
General	SOCIAL WORK SRVICES	-	-	-	189,070	458,558	479,281
General	PUPIL TRANSPORTATION	5,147,340	5,016,592	4,951,635	6,041,165	5,559,380	5,967,973
General	OTHER PUPIL SUPPORT SERVICES	295,214	293,938	292,755	670,348	395,459	392,695
General	OPERATIONS & MAINTENANCE	7,038,120	6,970,437	7,256,522	7,680,939	8,072,517	7,948,771

Edina Public Schools
Expenditures by Program

FUND	PROGRAM	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
General	CAPITAL FACILITIES	2,279,909	2,315,327	1,239,573	1,327,115	1,514,778	2,471,674
General	LTFM	-	-	7,673,351	8,767,079	7,085,198	7,085,198
General	EMPLOYEE BENEFITS	-	-	-	-	110,000	135,000
General	INSURANCE	231,429	248,613	319,454	306,141	275,000	275,000
General Total		92,631,470	100,864,279	109,030,689	115,806,041	114,512,493	118,278,608
Food Service	FOOD SERVICE	2,783,282	2,727,716	2,766,475	3,238,107	2,928,747	3,159,347
Food Service Total		2,783,282	2,727,716	2,766,475	3,238,107	2,928,747	3,159,347
Community Ed	GENERAL COMM EDUCATION	641,066	726,956	653,551	654,390	556,122	710,478
Community Ed	ADULTS WITH DISABILITIES	-	-	-	5,202	-	-
Community Ed	SCHOOL AGE CARE	2,950,133	3,106,618	3,452,094	3,340,439	3,568,640	3,557,794
Community Ed	EARLY CHILDHOOD & FAMILY ED	792,303	665,062	692,023	683,137	753,926	721,181
Community Ed	SCHOOL READINESS	98,086	145,552	147,389	173,531	184,286	97,681
Community Ed	PRE-SCHOOL SCREENING	33,815	59,979	65,224	34,976	31,824	31,824
Community Ed	YOUTH DEVELOPMENT	1,320,438	1,370,018	1,197,328	1,014,120	1,197,480	1,128,019
Community Ed	OTHER COMMUNITY EDUCATION	1,183,795	1,174,377	1,056,340	1,243,751	1,151,987	1,422,671
Community Ed Total		7,019,635	7,248,561	7,263,948	7,149,545	7,444,265	7,669,648
Construction	LTFM	-	-	3,803,088	23,639,051	8,545,784	1,872,583
Construction	BUILDING CONSTRUCTION	16,453,625	25,479,144	77,081,571	35,554,816	8,577,951	23,446,333
Construction Total		16,453,625	25,479,144	80,884,660	59,193,867	17,123,735	25,318,916
Debt	RETIREMENT OF LT DEBT	6,665,143	9,458,586	13,527,860	14,695,370	14,678,596	14,678,596
Debt Total		6,665,143	9,458,586	13,527,860	14,695,370	14,678,596	14,678,596
Self Insurance	GENERAL ADMINISTRATIVE SUPPORT	777,971	824,099	830,258	876,069	870,000	870,000
Self Insurance Total		777,971	824,099	830,258	876,069	870,000	870,000
Grand Total		126,331,126	146,602,385	214,303,890	200,958,999	157,557,836	169,975,116

**Edina Public Schools
Expenditures by Finance**

FINANCE	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
GENERAL	58,132,109	64,339,438	65,429,282	67,867,033	67,726,434	68,208,833
FED EDUCATION JOBS FUND FY12	-	-	-	22,526	-	-
OPERATING CAPITAL	2,681,860	2,626,447	1,822,681	3,013,350	2,989,077	5,723,169
AREA LEARNING CENTER	212,956	240,492	207,700	198,548	221,346	221,987
AREA LRNING CTR STATE APPROVD	416,250	382,150	403,580	433,462	472,034	359,372
ACHIEVEMENT & INTEGRATION	929,753	899,973	982,059	995,227	1,046,574	981,146
50% SITE-STAFF DEVELOPMENT	1,087,657	1,099,945	1,270,766	1,096,472	1,149,913	1,215,613
BASIC SKILLS	1,114,933	1,213,990	1,289,211	1,367,943	1,370,361	1,457,480
INCENTIVE REVENUE	65,871	93,688	58,872	73,483	94,539	94,539
LEARNING AND DEVELOPMENT	1,914,899	1,929,702	1,903,053	1,902,855	1,896,661	1,892,266
ALTERNATIVE TEACHER PAY SYSTEM	2,498,309	2,346,806	2,362,199	2,430,635	2,305,242	2,314,574
SAFE SCHOOLS CRIME LEVY	478,144	534,861	541,139	564,334	555,605	609,215
PHYSICAL HAZARDS	26,999	58,905	14,006	2,835	36,050	36,050
OTHER HAZARDOUS MATERIALS	21,346	46,968	13,607	44,077	32,960	32,960
ENVIRONMENTAL H & S MGMT	149,179	145,657	262,026	147,704	171,271	171,681
ASBESTOS REMOVAL	3,683	-	50,392	-	-	-
BLDG HARDWARE & EQUIPMENT	-	-	-	6,512	216,133	311,000
FIRE SAFETY	47,049	47,874	53,573	43,957	52,634	54,694
INDOOR AIR QUALITY	-	-	2,000	-	-	-
MED ASSIST THIRD PARTY BILLING	15,275	12,011	2,026	202,155	157,000	117,092
DEFERRED MAINTENANCE PROGRAM	-	-	-	1,048	332,925	391,000
MECHANICAL SYSTEM	-	-	4,205,680	7,893,257	2,167,483	2,774,586
PLUMBING	-	-	28,118	-	-	-
PROF SERVICES	-	-	97,316	99,388	167,873	170,512
ROOFING	-	-	804,951	325,640	3,477,242	2,694,495
SITE PROJECTS	-	-	2,122,300	180,135	430,628	448,220
DEFERRED MAINTENACE PROGRAM	-	-	-	-	-	-
GIFTED AND TALENTED	847,398	993,960	1,184,667	1,277,912	1,240,058	1,258,795
TITLE I BASIC ESEA PROGRAM	231,589	158,453	186,338	142,565	143,745	200,657
TITLE II IMPROVE TEACHER QULTY	92,492	111,307	108,071	102,271	90,912	97,795
TITLE III, PART A ENGLISH LA	-	89,658	45,776	42,972	43,712	47,481
PL101-476 GENL SPEC EDUCATION	1,054,219	1,489,744	1,408,642	1,447,306	1,479,354	2,030,315
PL101-476 EARLY EDUCATION HAND	35,966	49,479	28,142	49,205	49,205	32,085
SPECIAL ED DESCRETIONARY GRANT	-	-	-	-	-	-
INFNTS & TDLRS (0-2) PL102-119	-	23,753	20,670	36,135	36,135	36,135
FEDERAL - CIMP	3,792	-	-	-	-	-
FEDERAL PERKINS GRANT	13,196	12,226	13,600	12,367	13,000	13,000
OPEN ENROLLMENT TRANSPORTATION	68,817	94,641	97,243	89,270	102,617	91,163
TRANS TO MULTI-DISTRICT INTEGRATIO	1,138,401	844,799	644,866	462,308	627,592	573,261
NOON KINDERGARTEN	-	-	-	-	-	-
LATE ACTIVITY ROUTE	35,691	32,306	32,704	32,546	34,512	33,236
TRAFFIC HAZARDS - WALKERS	23,574	35,884	40,380	39,762	49,082	70,082
REGULAR TO AND FROM SCHOOL	1,867,709	1,874,270	1,817,097	2,558,631	2,208,209	2,463,066
REGULAR SUMMER SCHOOL	10,749	-	76,608	31,901	80,842	32,578
SPECIAL ED TRANSPORT	1,475,000	1,596,195	1,649,380	1,610,699	1,569,717	1,513,592
BETWEEN SCHOOLS - PUBLIC	94,377	121,651	115,669	77,478	122,062	77,207
NONPUBLIC NOREGULAR	33,486	8,091	10,411	10,186	10,987	10,402
SPECIAL TRANSPORTATION	-	2,158	84,000	151,963	-	-
NON AUTHORIZED TRANSPORTATION	399,536	406,598	383,277	638,235	588,672	543,147
STATE SPECIAL ED GENERAL	14,291,151	15,748,588	16,089,271	16,885,453	17,723,104	17,787,614
STATE SPECIAL ED BIRTH-TWO	-	-	-	-	-	-
CAPITAL PROJECTS LEVY	36,692	-	-	-	-	-
COLLABORATION EARLY INTERVENTION	663,184	762,207	800,439	769,106	982,042	853,842
CAREER AND TECHNICAL - GENERAL	164,556	275,246	191,498	363,865	182,085	172,017
CAREER AND TECHNICAL - SPEC ED	253,624	114,159	75,404	61,328	64,867	60,656
LEARN & SERVE AMERICA	-	-	-	-	-	-
FEDERAL CHOICE GRANT(WMEP)	-	-	-	-	-	-
General Total	92,631,470	100,864,279	109,030,689	115,806,041	114,512,493	118,278,608

Edina Public Schools
Expenditures by Finance

FINANCE	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
NAT'L SCHOOL LUNCH PROGRAM	1,617,696	1,665,523	1,382,007	1,974,391	1,553,560	1,784,160
SCHOOL BREAKFAST PROGRAM	42,998	79,337	652,018	38,570	66,000	66,000
A LA CARTE FOOD SERVICE	1,122,588	982,856	732,450	1,225,147	1,309,187	1,309,187
Food Service Total	2,783,282	2,727,716	2,766,475	3,238,107	2,928,747	3,159,347
GENERAL	560,707	597,074	581,031	0	14,610	14,610
COMMUNITY EDUCATION	4,773,254	5,083,042	5,026,993	4,612,705	4,492,445	4,935,799
EARLY CHILDHOOD & FAMILY ED	790,352	658,627	683,313	683,137	753,926	721,181
ADULT W/DISABILITIES	-	-	-	5,202	-	-
ECFE HOME VISIT	1,951	6,435	8,710	-	-	-
AFTER SCHOOL ENRICHMENT	-	-	-	351,894	456,617	428,784
LEARNING READINESS	98,086	145,552	147,389	173,531	184,286	97,681
NONPUBLIC HEALTH SERVICES	61,504	56,804	60,747	20,975	84,637	99,281
NONPUBLIC TEXTBOOKS	75,054	86,171	77,300	88,874	87,502	84,375
NONPUBLIC GUIDANCE & COUNSELING	24,833	7,122	40,622	80,752	90,454	49,777
EARLY CHILDHOOD SCREENING	33,815	59,914	65,224	34,976	31,824	31,824
YOUTH DEVELOPMENT/SERVICES	-	-	-	658,951	726,254	684,625
CHILDREN W DISABILITIES IN S A C	462,366	433,177	477,279	437,470	521,710	521,710
COLLABORATION EARLY INTERVENTION	137,714	114,644	95,341	1,078	-	-
Community Ed Total	7,019,635	7,248,561	7,263,948	7,149,545	7,444,265	7,669,648
GENERAL	2,184	14,485,560	72,435,952	30,096,245	3,310,927	13,895,463
MECHANICAL SYSTEM	-	-	3,803,087	23,636,308	8,545,784	6,147,500
ALTERNATIVE FACILITIES PROGRAM	11,752,313	6,548,946	-	-	-	-
CERT OF PARTICIPATION PROJECTS	1,506	17,001	-	-	-	-
CAPITAL PROJECTS LEVY	4,697,623	4,427,637	4,645,619	5,461,315	5,267,024	5,275,953
Alt Facility Total	16,453,625	25,479,144	80,884,659	59,193,867	17,123,735	25,318,916
GENERAL	6,665,143	9,458,586	13,527,860	14,695,370	14,678,596	14,678,596
Debt Total	6,665,143	9,458,586	13,527,860	14,695,370	14,678,596	14,678,596
GENERAL	777,971	824,099	830,258	876,069	870,000	870,000
Self Insurance Total	777,971	824,099	830,258	876,069	870,000	870,000
Grand Total	126,331,126	146,602,385	214,303,890	200,958,999	157,557,836	169,975,115

Edina Public Schools Expenditures by Object

FUND	OBJECT	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
General	ADMINISTRATION/SUPERVISION	3,662,806	3,555,268	3,859,032	4,382,661	4,227,187	4,177,506
General	LICENSED CLASSROOM TEACHER	34,671,038	36,795,824	37,599,794	38,607,200	39,807,793	40,106,415
General	NONLICENSED CLASSROOM TEACHER	21,440	55,502	-	488,758	622,602	633,531
General	LICENSED INSTRUCTIONAL SUPPORT	1,758,936	1,859,869	2,048,025	2,356,967	2,799,851	2,913,752
General	NONLICENSED INSTRUCT SUPPORT	1,611	22,746	7,627	3,784	-	-
General	SUBSTITUTE TEACHERS	1,027,172	1,180,763	1,240,458	1,108,300	1,063,900	1,065,747
General	SUBSTITUTE NONLICENSED CLASSROOM	66,441	80,078	94,957	96,347	136,222	136,222
General	PHYSICAL THERAPIST	65,526	68,948	72,921	80,868	84,973	85,956
General	OCCUPATIONAL THERAPIST	336,997	299,277	308,396	343,745	356,066	356,066
General	SPEECH/LANGUAGE PATHOLOGIST	1,120,067	1,092,901	1,268,792	1,403,654	1,468,291	1,448,378
General	SCHOOL NURSE	550,454	499,420	507,141	678,196	625,293	677,449
General	SOCIAL WORKERS	382,482	657,238	727,557	757,075	801,720	831,205
General	PSYCHOLOGISTS	692,402	720,370	638,802	765,578	772,562	833,666
General	MENTAL HEALTH PRACTITIONER	-	-	-	48,135	29,861	59,721
General	CERTIFIED PARAPROFESSIONAL	2,932,928	3,322,614	3,646,566	3,165,335	3,287,188	3,397,386
General	COUNSELORS	999,775	1,176,972	1,188,017	1,452,885	1,481,989	1,483,098
General	NON INSTRUCTIONAL SUPPORT	7,464,033	7,721,190	8,215,941	9,054,836	8,607,711	8,730,994
General	ADAPTIVE PHY ED & DAPE	311,490	313,970	342,604	396,508	372,925	425,288
General	CULTURAL LIAISON	-	-	127,436	125,146	162,596	164,217
General	OTHER SALARY PAYMENTS CERTIFIED	3,050,046	3,216,937	3,600,899	3,378,509	2,926,436	2,980,802
General	OTHER SALARY PAYMENTS NON CERTIFIED	123,500	92,962	39,148	31,528	106,707	106,707
General	SABBATICAL LEAVE	-	-	-	-	-	-
General	SEVERANCE	769,892	1,017,162	917,276	816,205	819,794	838,803
General	SALARY BETWEEN FUNDS	25,654	(3,990)	(4,050)	(272,476)	(4,000)	(156,300)
General	SALARY ADJ CAFETERIA PLAN	-	-	-	15,359	35,000	35,000
General	FICA/MEDICARE	4,356,383	4,703,403	4,795,713	5,048,897	5,251,591	5,256,064
General	PERA	864,734	932,498	1,018,612	1,092,840	1,070,990	1,017,058
General	TRA	3,456,704	4,860,156	3,758,622	3,946,135	4,123,155	4,186,792
General	HEALTH INSURANCE	8,065,541	8,788,168	9,402,918	9,786,653	10,056,821	9,766,774
General	LIFE INSURANCE	75,346	83,963	107,136	84,056	83,456	79,895
General	DENTAL INSURANCE	361,196	239,678	385,777	382,730	372,125	391,990
General	LONG TERM DISABILITY INSURANCE	133,850	138,927	127,471	115,832	133,294	130,337
General	TSA/DEFERRED COMPENSATION	746,275	774,778	824,216	900,029	890,749	928,087
General	TAX ADV HEALTH ARRANGEMENTS	401,730	438,833	349,628	134,888	137,120	131,520
General	WORKERS COMPENSATION	384,490	461,025	480,717	441,471	463,780	521,154
General	UNEMPLOYMENT COMPENSATION	32,237	46,636	18,331	69,626	50,000	50,000
General	POST EMPLOYMENT BENEFITS	663,184	810,066	766,039	769,106	982,042	853,842
General	INTERDEPARTMENT CHARGEBACKS	-	-	-	(69,355)	-	(38,300)
General	OTHER BENEFITS	18,277	34,528	17,477	29,303	17,550	30,380
General	OFFICIALS	-	-	-	72,276	-	50,936
General	FED CONTRACTS < \$25000	-	41,583	49,821	14,034	31,347	31,347
General	FED CONTRACTS > \$25000	28,470	-	-	-	-	-
General	CONSULTING FEES/FEES FOR SVCS	1,479,912	2,137,000	2,312,557	1,984,867	1,429,219	1,145,227
General	SPECIAL EDUCATION LEGAL FEES	-	8,483	16,362	14,055	10,000	10,000
General	NON-SPED LITIGATION COST	-	-	-	109,105	-	98,000
General	FED TUITION PMT < \$25,000	37,959	25,000	-	-	-	-
General	FED TUITION EXCESS OF \$25K	-	875,000	-	-	-	-
General	COMMUNICATION SERVICES	112,548	122,226	122,914	112,727	98,500	98,500
General	POSTAGE	23,007	38,515	40,360	51,697	19,005	44,005
General	UTILITY SERVICES	1,891,261	1,852,126	1,901,704	1,629,255	1,667,555	1,704,545
General	INSURANCE	288,296	296,901	350,545	348,307	315,700	315,700
General	REPAIRS & MAINTENANCE	366,186	315,189	321,107	369,348	352,073	352,128
General	FOREIGN LANG INTERPR <\$25,000	9,923	9,084	19,278	34,070	11,000	11,000
General	CONTRACTED TRANSPORTATION	1,869,883	1,731,372	1,611,021	1,586,611	1,537,949	1,562,949
General	INTERDISTRICT TRANSPORTATION	(62,596)	(64,861)	(68,046)	(63,058)	(48,600)	(58,600)
General	TRAVEL, CONVENTIONS & CONFERENCE	320,047	289,074	293,922	324,908	308,599	304,905
General	OUT OF STATE TRAVEL PD FEDERAL	-	4,437	7,484	6,462	12,300	7,300
General	ENTRY FEES & STUDENT TRAVEL	-	55	2,633	112,093	53,214	53,214
General	OPERATING LEASES OR RENT	134,791	154,312	142,115	618,578	594,069	510,994
General	QUALIFIED MENTAL HEALTH PROFFESIONAL	-	-	2,530	10,041	10,000	10,000
General	PAYMENTS TO OTHER SCHOOL DISTRICTS	686,313	921,225	366,804	554,023	625,788	540,114
General	REIMB TO MN DISTRICT	-	-	15,492	213,406	25,000	170,565
General	SPEC ED CONTRACTED SVC/PUPILS	41,630	30,477	122,193	33,630	127,000	144,700
General	EDUC PURPOSES-NONSCHOOL DIST	337,867	99,006	436,543	285,518	264,200	258,450
General	SPEC ED SALARY OTHER DISTRICT	186,598	228,608	166,255	119,413	255,265	119,500
General	SPEC ED BENEFIT OTHER DISTRICT	82,848	64,902	60,807	39,775	88,944	39,813
General	INTERDEPARTMENT CHARGEBACKS	(80,000)	(80,000)	(80,000)	(128,834)	(74,000)	(114,000)

Edina Public Schools Expenditures by Object

FUND	OBJECT	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
General	SUPPLIES & MATERIALS NON INSTRUCTION	1,036,828	923,428	963,605	1,193,497	1,053,297	1,129,135
General	SUPPLIES & MATERIALS SOFTWARE	3,210	10,410	26,026	1,000	-	-
General	INST SOFTWARE LISENCE AGREEMENTS	-	-	-	5,036	2,000	2,000
General	SUPPLIES & MATERIALS NON INDIVIDUAL	961,525	1,414,382	1,462,144	1,552,890	859,268	1,600,100
General	SUPPLIES & MATERIALS INDIVIDUAL	135,868	158,775	133,660	158,303	132,304	116,642
General	FUELS	309,322	214,785	202,885	887,623	965,200	891,728
General	INSTRUCTIONAL TECHNOLOGY SUPPLIES	-	-	-	4,695	7,500	7,500
General	INSTRUCTIONAL TECHNOLOGY DEVICES	-	-	-	3,689	30,000	30,000
General	TEXTBOOKS & WORKBOOKS	377,878	441,893	497,864	585,249	441,700	480,419
General	STANDARDIZED TESTS	67,220	83,930	136,899	69,727	30,000	30,000
General	MEDIA RESOURCES	5,402	3,889	6,050	1,369	12,778	12,778
General	FOOD	7,496	17,291	34,923	24,073	18,775	18,575
General	BUILDING CONTRUCTION	743,667	784,609	3,429,626	438,772	4,955,773	4,712,929
General	EQUIPMENT PURCHASED	789,837	663,454	427,438	969,126	1,127,936	3,534,210
General	SPEC ED INSTRUCTIONAL EQUIPMNT	1,906	80,037	595	4,970	40,000	24,500
General	CAPITAL LEASES	-	-	-	-	140,000	125,000
General	PUPIL TRANSPORTATION VEHICLES	405,912	445,528	48,369	588,293	350,000	711,634
General	VEHICLES LEASED/PURCHASED	-	-	30,515	-	55,000	80,540
General	TECHNOLOGY EQUIPMENT	19,366	27,246	(2,609)	16,659	13,000	13,000
General	SPEC ED TECHNOLOGY EQUIPMNT	30,891	31,442	7,740	902	35,000	19,500
General	LEASE PRINCIPAL	205,829	215,385	224,550	228,860	233,859	238,316
General	LEASE INTEREST	105,746	115,504	108,727	101,413	98,419	93,961
General	DUES MEMBERSHIPS LICENSES	60,750	64,690	82,118	74,780	57,810	57,810
General	FEDERAL & NONPUBLIC INDIRECT COST	(10,462)	(7,500)	(8,933)	(12,160)	(12,826)	(12,826)
General	TAXES, SPECIAL ASSESSMENTS	13,704	13,912	18,348	69,474	25,000	25,000
General	SCHOLARSHIPS	9,996	2,793	5,485	122,785	22,000	22,000
General	TRA & PERA PENSION EXP	-	-	377,676	378,480	377,676	377,676
General	PERMANENT TRANSFER OTHER FUNDS	-	-	4,102,593	7,866,784	1,501,557	1,887,986
General Total		92,631,470	100,864,279	109,030,689	115,806,041	114,512,493	118,278,608
Food Service	NON INSTRUCTIONAL SUPPORT	114,931	97,172	107,063	133,579	112,974	112,974
Food Service	OTHER SALARY PAYMENTS CERTIFIED	-	-	-	-	-	-
Food Service	STAFF DEVELOPMENT	2,572	3,990	4,050	272,476	4,000	156,300
Food Service	FICA/MEDICARE	8,594	7,165	7,845	9,305	8,643	8,643
Food Service	PERA	4,356	3,960	4,215	7,028	8,110	8,110
Food Service	TRA	3,957	4,517	3,680	2,987	363	363
Food Service	HEALTH INSURANCE	62	650	92	22,147	22,521	22,521
Food Service	LIFE INSURANCE	-	-	-	56	54	54
Food Service	DENTAL INSURANCE	-	-	-	429	445	445
Food Service	LONG TERM DISABILITY INSURANCE	-	-	-	190	241	241
Food Service	TSA/MINN DEFER COMP PLAN	-	1	28	329	343	343
Food Service	WORKERS COMPENSATION	-	447	375	322	314	314
Food Service	INTERDEPARTMENT CHARGEBACKS	-	-	-	69,355	-	38,300
Food Service	CONSULTING FEES/FEES FOR SVCS	2,459,679	2,319,049	2,330,107	2,255,586	2,416,187	2,416,187
Food Service	REPAIRS & MAINTENANCE	73,880	38,001	47,445	93,964	60,000	60,000
Food Service	INTERDEPARTMENT CHARGEBACKS	80,000	80,000	80,000	131,965	80,000	120,000
Food Service	SUPPLIES & MATERIALS NON INSTRUCTION	17,951	16,559	26,653	28,200	14,500	14,500
Food Service	COMMODITIES	10,298	122,463	136,664	142,211	150,000	150,000
Food Service	EQUIPMENT PURCHASED	7,000	33,742	18,206	65,516	50,000	50,000
Food Service	TRA & PERA PENSION EXP	-	-	52	423	52	52
Food Service Total		2,783,282	2,727,716	2,766,475	3,238,107	2,928,747	3,159,347
Community Ed	ADMINISTRATION/SUPERVISION	1,508,992	1,627,403	1,776,763	1,734,348	1,631,382	1,654,950
Community Ed	ECFE/SCHL READINESS COORDINATOR	147,129	199,594	179,470	222,331	202,547	207,517
Community Ed	LICENSED CLASSROOM TEACHER	-	-	-	10,784	818,000	1,037,884
Community Ed	NONLICENSED CLASSROOM TEACHER	4,887	3,815	250	(30)	-	-
Community Ed	LICENSED INSTRUCTIONAL SUPPORT	47,977	22,032	16,339	595,766	74,767	89,410
Community Ed	SUBSTITUTE NONLICENSED CLASSROOM	-	-	-	12,600	4,585	4,585
Community Ed	NON INSTRUCTIONAL SUPPORT	1,731,400	1,754,319	1,871,242	1,604,714	1,478,177	1,417,772
Community Ed	OTHER SALARY PAYMENTS NON CERTIFIED	680,457	726,782	718,711	232,280	342,066	342,066
Community Ed	SALARY BETWEEN FUNDS	(28,225)	-	-	-	-	-
Community Ed	FICA/MEDICARE	292,663	308,994	323,436	320,774	326,069	349,397
Community Ed	PERA	235,436	255,265	271,612	269,958	243,192	245,206
Community Ed	TRA	52,144	70,463	51,356	50,360	89,855	95,618
Community Ed	HEALTH INSURANCE	328,148	373,074	408,100	360,888	353,419	352,534
Community Ed	LIFE INSURANCE	2,621	1,996	3,834	5,368	4,100	4,197
Community Ed	DENTAL INSURANCE	23,146	23,390	23,114	21,667	20,068	20,389
Community Ed	LONG TERM DISABILITY INSURANCE	7,026	7,783	6,800	5,781	6,185	6,424
Community Ed	TSA/DEFERRED COMPENSATION	9,253	10,683	25,428	29,623	35,298	35,149

Edina Public Schools Expenditures by Object

FUND	OBJECT	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
Community Ed	TAX ADV HEALTH ARRANGEMENTS	2,846	2,324	1,812	-	35	35
Community Ed	WORKERS COMPENSATION	30,040	20,871	24,450	17,704	15,878	15,628
Community Ed	OTHER BENEFITS	-	400	-	-	400	1,600
Community Ed	FEDERAL SUB AWARDS/CONT<25,000	-	-	8,863	-	-	-
Community Ed	CONSULTING FEES/FEES FOR SVCS	1,171,831	1,107,237	964,891	1,046,512	1,124,998	1,059,021
Community Ed	COMMUNICATION SERVICES	15,700	15,517	11,002	10,438	13,630	13,880
Community Ed	POSTAGE	20,200	11,373	12,634	10,976	11,460	21,460
Community Ed	CONTRACTED TRANSPORTATION	686	-	-	3,072	50	50
Community Ed	INTERDISTRICT TRANSPORTATION	62,596	64,861	68,046	63,058	58,600	58,600
Community Ed	TRAVEL, CONVENTIONS & CONFERENCE	25,621	22,024	14,285	13,358	32,650	47,650
Community Ed	ENTRY FEES & STUDENT TRAVEL	-	-	-	49,487	59,200	59,200
Community Ed	INTERDEPARTMENT CHARGEBACKS	65,401	79,184	59,401	19,770	121,971	124,471
Community Ed	EDUC PURPOSES-NONSCHOOL DIST	-	-	-	11,147	12,500	12,500
Community Ed	SUPPLIES & MATERIALS NON INSTRUCTION	317,602	393,515	267,132	162,911	120,766	140,766
Community Ed	SUPPLIES & MATERIALS NON INDIVIDUAL	6,252	5,202	5,202	15,540	4,200	4,200
Community Ed	SUPPLIES & MATERIALS SOFTWARE	-	-	3,016	1,060	-	-
Community Ed	TEXTBOOKS & WORKBOOKS	75,054	86,171	77,300	88,874	87,502	84,375
Community Ed	FOOD	-	-	-	122,398	101,400	101,400
Community Ed	EQUIPMENT PURCHASED	172,290	46,714	51,962	14,320	27,750	32,750
Community Ed	DUES MEMBERSHIPS LICENSES	-	72	-	832	175	1,575
Community Ed	TRA & PERA PENSION EXP	-	-	8,564	8,394	8,564	8,564
Community Ed	FEDERAL & NONPUBLIC INDIRECT COST	10,462	7,500	8,933	12,160	12,826	12,826
Community Ed	PERMANENT TRANSFER OTHER FUNDS	-	-	-	-	-	6,000
Community Ed Total		7,019,635	7,248,561	7,263,948	7,149,545	7,444,265	7,669,648
Construction	ADMINISTRATION/SUPERVISION	56,217	109,319	77,186	-	350,780	351,172
Construction	LICENSED CLASSROOM TEACHER	-	-	-	-	-	-
Construction	N-LIC CLASSROOM PERS	-	-	1,116	-	-	-
Construction	LICENSED INSTRUCTIONAL SUPPORT	-	-	-	-	-	-
Construction	NON LICENSED INSTRUCTIONAL SUPPORT	387,006	455,989	428,378	-	780,212	856,781
Construction	SUBSTITUTE TEACHERS	-	525	2,542	-	-	-
Construction	NON INSTRUCTIONAL SUPPORT	12,242	17,571	4,451	872,827	711,095	673,238
Construction	OTHER SALARY PAYMENTS- LICENSED	188,045	206,692	230,216	35,386	52,174	52,174
Construction	OTHER SALARY PAYMENTS- NON-LICENSED	723,046	722,077	806,358	578,752	-	-
Construction	SEVERANCE	-	-	51,025	1,121	-	-
Construction	FICA/MEDICARE	97,145	108,630	109,394	104,396	144,511	144,208
Construction	PERA	82,645	93,309	93,316	95,752	139,727	122,917
Construction	TRA	14,042	15,436	16,358	14,418	2,343	2,569
Construction	HEALTH INSURANCE	213,585	219,923	226,008	223,915	278,139	263,643
Construction	LIFE INSURANCE	1,100	910	1,520	1,140	1,444	1,444
Construction	DENTAL INSURANCE	1,665	30,634	1,816	1,548	2,509	3,409
Construction	LONG TERM DISABILITY INSURANCE	3,256	3,622	3,164	2,630	3,635	3,521
Construction	TSA/DEFERRED COMPENSATION	5,087	6,585	7,467	8,302	13,956	14,396
Construction	TAX ADV HEALTH ARRANGEMENTS	-	2,654	2,088	1,040	2,500	2,500
Construction	WORKERS COMPENSATION	-	6,577	5,803	7,177	6,708	6,689
Construction	CONSULTING FEES/FEES FOR SVCS	126,943	5,919,241	7,690,061	3,099,385	867,732	1,049,732
Construction	REPAIR/MAINT/ COMPUTERS/T	-	-	-	-	-	-
Construction	PROPERTY INSURANCE	-	-	39,745	37,126	-	-
Construction	TRAVEL, CONVENTIONS & CONFERENCE	26,944	14,747	20,827	-	17,800	17,800
Construction	SUPPLIES & MATERIALS NON INSTRUCTION	-	2,033	1,395	-	-	-
Construction	NON-INSTR SOFTWARE/LICENSI	-	-	4,529	-	1,079,026	1,079,026
Construction	SOFTWARE INSTRUCTIONAL	-	-	-	-	306,346	306,346
Construction	SUPPLIES & MATERIALS NON INDIVIDUAL	254,170	216,459	313,841	-	-	-
Construction	INSTR TECH SUPPLIES	-	-	-	-	-	-
Construction	STANDARDIZED TESTS	-	-	-	-	99,000	99,000
Construction	FOOD	-	-	-	-	2,000	2,000
Construction	TRANS-CONSTRUCTION SITE ACQUISITION	-	4,097,989	15,436	-	-	-
Construction	BUILDING CONTRUCTION	11,512,450	10,338,861	68,087,969	48,752,900	11,028,979	19,033,231
Construction	EQUIPMENT PURCHASED	794,725	657,463	1,148,294	3,653,032	-	-
Construction	CAPITAL LEASE	493,000	-	-	-	-	-
Construction	TECHNOLOGY EQUIPMENT	1,355,887	1,263,288	1,487,067	814,644	498,120	498,120
Construction	CAPITAL INSTR TECH HARDWR	-	-	-	888,377	735,000	735,000
Construction	PRINCIPAL ON CAPITAL LEASES	518,089	381,610	-	-	-	-
Construction	INTEREST ON CAPITAL LEASES	9,498	16,230	-	-	-	-
Construction	CAPITAL LEASES CONTRA ACCOUNT	(493,000)	-	-	-	-	-
Construction	COUNTRYSIDE	69,839	570,770	7,288	-	-	-
Construction Total		16,453,625	25,479,144	80,884,660	59,193,867	17,123,735	25,318,916
Debt	BOND PRINCIPAL	4,115,000	4,245,000	6,130,000	7,180,000	7,405,000	7,405,000

Edina Public Schools
Expenditures by Object

FUND	OBJECT	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY19 ADOPTED BUDGET	FY19 REVISED BUDGET
Debt	BOND INTEREST	2,539,928	5,206,086	7,385,085	7,508,595	7,258,596	7,258,596
Debt	OTHER DEBT EXPENSE	10,215	7,500	12,775	6,775	15,000	15,000
Debt Total		6,665,143	9,458,586	13,527,860	14,695,370	14,678,596	14,678,596
Self Insurance	CONSULTING FEES/FEES FOR SVCS	777,971	824,099	830,258	876,069	870,000	870,000
Self Insurance Total		777,971	824,099	830,258	876,069	870,000	870,000
Grand Total		126,331,126	146,602,385	214,303,890	200,958,999	157,557,836	169,975,116