

FOR ACTION

INDEPENDENT SCHOOL DISTRICT 273  
Regular Meeting, December 16, 2013

SUBJECT: 2013-14 FINAL BUDGET

Be It Resolved, That

The School Board

Approve the 2013-14 Final Budget as follows:

<u>Fund</u>	<u>Revenue</u>	<u>Expense</u>
General Fund	\$94,882,348	\$95,412,387
Food Service Fund	\$3,368,025	\$3,391,250
Community Service Fund	\$7,611,054	\$7,673,962
Building Fund	\$4,218,529	\$10,030,230
Debt Service Fund	\$7,094,670	\$6,805,516
Internal Service Fund	\$800,000	\$750,000

BACKGROUND INFORMATION

This Final Budget represents a projection of revenue and expenditures for the 2013-14 fiscal year, along with supporting documentation and analysis. The attached information includes narrative, graphical and detailed information on the 2013-14 budget, and the overall financial picture for the District.

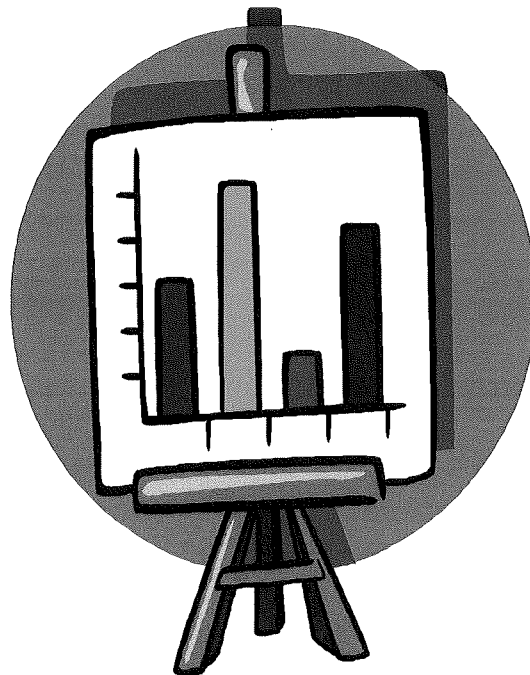
The attached Final Budget information reflects the May 2013 Board-approved Budget Plan. The general fund budget anticipates an increase of 79 student pupil units for 2013-14. As approved by the 2013 legislature, the formula allowance is \$5,302 per pupil unit for the 2013-14 year, which is a 1.5% increase from 2012-13. The unassigned general fund balance plus the 2% committed fund balance for cash flow as of 6/30/2014 is estimated to be \$9,792,692. This equates to a 10.2% fund balance, which is within the Board policy range. The Board Finance and Facility Committee has reviewed and recommends this budget for approval.

Edina Public Schools

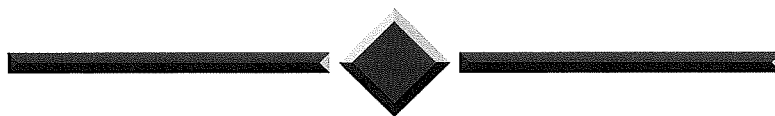
**2013 – 2014**

# Budget

Approval – December 16, 2013



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DEFINING EXCELLENCE

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**December 16, 2013**

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

We respectfully submit the 2013-14 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 2013-14 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 2013-14 include a community center which includes the district service center, community services and an elementary school, five other elementary schools, two middle schools, a high school, and a bus garage.

## **ECONOMIC CONDITION AND OUTLOOK**

With the exception of voter approved levy referenda, the District is dependent on the State of Minnesota for its revenue authority. The 2013 legislature approved a 1.5% increase for 2013-14 and 2014-15 in the General Education formula. The funding formula has been below the annual rate of inflation for the last twenty years. Experience demonstrates that legislated revenue increases are not sufficient to meet the demands posed by the rate of inflation. As a result of these pressures, the District has had to rely on property tax referenda to support its educational programs. In November, 2011, the District was successful in its request to renew the existing operating levy scheduled to sunset in 2011-12 and renew and increase a capital/technology levy. The increase of \$3.5 million in technology funding will expand and integrate technology infrastructure, hardware, software, support and training. 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 1.3 percent increase in students. Enrollment for the 2013-14 school year is estimated to be 8,439, which represents a .9% increase over the prior year.

### **ENROLLMENT PROJECTIONS**

	<b>10-11 ADM</b>	<b>10-11 WADM</b>	<b>11-12 ADM</b>	<b>11-12 WADM</b>	<b>12-13 ADM</b>	<b>12-13 WADM</b>	<b>13-14 ADM</b>	<b>13-14 WADM</b>
<b>PRE-K</b>	50	63	57	72	54	67	54	67
<b>K- HANDICAPPED</b>	21	21	4	4	24	24	18	18
<b>KINDERGARTEN</b>	506	310	507	310	503	308	528	323
<b>GRADES 1 TO 3</b>	1,846	2,058	1,848	2,061	1,832	2,042	1,842	2,053
<b>GRADES 4 TO 6</b>	1,962	2,080	1,973	2,092	1,976	2,095	1,973	2,091
<b>GRADES 7 TO 12</b>	3,876	5,038	3,917	5,092	3,976	5,169	4,024	5,231
<b>TOTAL</b>	<b>8,261</b>	<b>9,570</b>	<b>8,307</b>	<b>9,631</b>	<b>8,365</b>	<b>9,705</b>	<b>8,439</b>	<b>9,784</b>

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

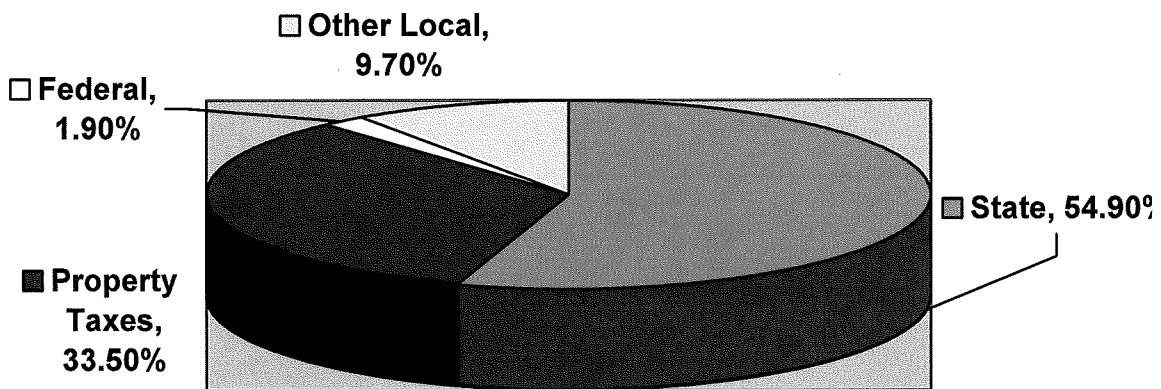
## **FINANCIAL INFORMATION**

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.

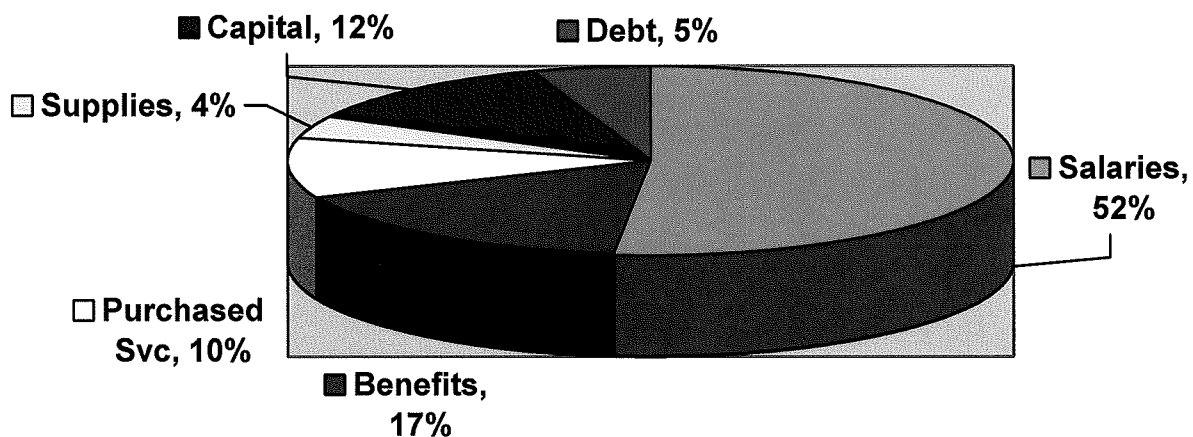
**2013-14 REVENUE BUDGET BY SOURCE**



The

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

**2013-14 EXPENDITURE BUDGET BY OBJECT**



**FINANCIAL INFORMATION - BY FUND**

**General Fund**

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities,

district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures (including capital/technology levy), and legal school district expenditures not specifically designated to be accounted for in any other fund.

<u>GENERAL FUND</u>	<u>2013-14 BUDGET</u>	<u>2012-13 ACTUAL</u>	<u>NET CHANGE</u>	<u>%</u>
<b>Total Revenues</b>	<b>\$94,882,348</b>	<b>\$93,704,773</b>	<b>\$1,177,575</b>	<b>1.26%</b>
<b>Total Expenditures</b>	<b>\$95,412,387</b>	<b>\$92,726,501</b>	<b>\$2,685,886</b>	<b>2.9%</b>
<b>Total Excess/(Deficiency)</b>	<b>\$ (530,039)</b>	<b>\$ 978,272</b>		

\*Includes restricted, committed, assigned and unassigned revenues and expenditures.

This budget anticipates an increase in student adjusted marginal cost pupil units (AMCPU) of 79 students for 2013-14. As approved by the 2013 legislature, the formula allowance is \$5,302 per adjusted marginal cost pupil unit for the 2013-14 year which is a 1.5% increase from 2012-13.

Estimated revenues total \$94,882,348, which is an increase of \$1,177,575 over the previous year. The 1.26% 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, enrollment and other local revenues. Other increases include local revenues identified as part of the budget adjustment process. Decreases in revenue include miscellaneous revenues and levy abatements.

Estimated expenditures total \$95,412,387, an increase of \$2,685,886 over the previous year. The 2.9% estimated expenditure increase includes the School Board budget plan approved in May 2013. The increase in expenditures is due to a combination of enhancements added as part of the budget plan in the spring and fall, workers compensation, employee benefit rates, special education transportation, election cost, lane changes and site carryover from the previous year. Decreases in expenditures include budget plan reductions and reduced costs for cash flow borrowing. The growth in remaining expenditures is consistent with regional inflationary trends.

The estimated unassigned fund balance is \$7,439,911, the estimated restricted fund balance for the capital, staff development, safe schools, gifted education, learning and development, basic skills, and career and technical is \$323,430. The estimated committed fund balance of Federal JOBZ and 2% to be used for cash flow is \$2,497,847. The estimated assigned fund balance for severance, alternative compensation, integration, the area learning center and site carryover is \$2,584,208.

The District's unassigned fund balance trend offers the single best measure of the District's overall financial health. The estimated unassigned fund balance on June 30, 2014 represents 8.5% of annual expenditures or about one month of normal operating expenditures. The District closely monitors the General Fund unassigned fund balance through use of a detailed financial planning model, two budget revisions during the year and with monthly budget analysis. In 2011-12, the School Board adopted a fund balance policy to maintain a minimum six percent fund balance in the Unassigned General Fund with an additional commitment of 2% fund balance for cash flow purposes.

### **Special Revenue Funds**

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

The June 30, 2014 estimated combined fund balance is \$1,604,586, a decrease of \$86,133 from the previous year. The decrease in the fund balance is due to an intentional reduction in both Food Service and Community Service fund balances. 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, 2014 fund balance is \$505,415, a decrease of \$23,225 from the previous year. Estimated revenues increased by \$59,452 and estimated expenditures increased by \$129,941 from the previous year. The increase in revenues is primarily due to increased lunch participation and a required increase in meal rates. The increase in expenditures is primarily attributed to increased cost of food. The district has received notification of compliance with the Healthy, Hungry Free Kids Act (HHFKA). As a result, the district is receiving an additional federal funding of 6 cents per reimbursable meal. This increase in funding is due to the increased food costs to meet new regulations of HHFKA of 2010.

#### **Community Service Fund**

The estimated June 30, 2014 fund balance is \$1,099,171, a decrease of \$62,908 from the previous year. Estimated revenues increased by \$215,488 and estimated expenditures increased by \$187,235 from the previous year. The increase in revenues is primarily a result of an increase in local fees for the various community services programs. The increase in expenditures is due to program expenditure adjustments due to aid and local revenue adjustments and an intentional spend down of the fund balance.

### **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, 2014, fund balance is \$1,064,888, an increase of \$289,154 from the previous year. Estimated revenues decreased by \$3,104,285 and estimated expenditures decreased by \$6,381,806 from the previous year. The decrease in revenues and expenditures is a result of the final pay off of the 2005 general obligation refunding bonds. 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 2013.

The Board approved the district ten year alternative facility plan in May of 2012 with part of the financing for annual projects coming from \$11,775,000 alternative facilities bonds issued in February 2013.

#### **Capital Project-Building Construction Fund**

The Capital Project-Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, by capital loans, by certificates of participation or the Alternative Levy and Bonding Program.

The district issued certificates of participation in the 2011-12 school year to fund the South View Middle School addition. This addition includes additional instructional space and expansion of the cafeteria. The certificate of participation proceeds has been spent according to the South View construction schedule.

The Board approved the district ten year alternative facility plan in May of 2012. The plan is to be funded through alternative facilities bonds and annual levy and some capital dollars. The bond proceeds and levy funds will be spent according to the alternative facilities plan schedule.

The estimated June 30, 2014 fund balance is \$3,229,354 a decrease of \$5,811,701 from the previous year. Estimated revenues increased by \$1,825,911 and estimated expenditures increased by \$5,908,678 from the previous year. The decrease in fund balance is due to the spend down alternative facilities funds according to the construction schedule.

#### **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, 2014 fund balance is \$341,813 an increase of \$50,000 from the previous year. Estimated revenues and expenditures remained constant from the previous year. The increase in fund balance is part of the long term plan to maintain a fund balance that sustains the self-insured dental program on a long term basis.

#### **CONCLUSION**

The 2013-14 Final Budget reflects the School Board's plan to maintain the district's strong financial history while using all available resources to provide educational opportunities to students. The School Board will continue efforts to maintain positive fund balances through a combination of increased funding from the legislature, budget adjustments and voter approved levies.

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

Respectfully submitted,

Margo M. Bauck, RSBO  
Director of Business Services

# INDEPENDENT SCHOOL DISTRICT NO. 273



## **BOARD OF EDUCATION**

Randy Meyer, Chair

Idith Almog, Vice-Chair

Cathy Cella, Treasurer

Regina Neville, Clerk

Elaine Skrentner, Assistant Clerk

Leny Wallen-Friedman, Assistant Treasurer

Sarah Patzloff, Assistant Clerk

## **CENTRAL ADMINISTRATION**

Dr. Ric Dressen, Superintendent

Margo M. Bauck, Director of Business Services

Jim Gilligan, 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:

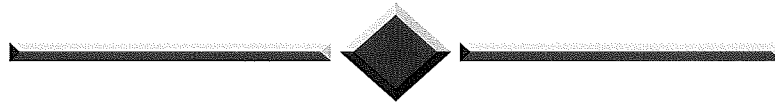
Mission  
Beliefs and values  
Vision  
Strategic directions  
Strategic parameters

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. On June 25, 2012, the School Board is scheduled to approve the updated Edina Public Schools Strategic Roadmap. This roadmap provides the school district community a strategic educational vision through the year 2015.

### **Vision 2015**

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

## INDEPENDENT SCHOOL DISTRICT NO. 273



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

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

#### I. Purpose

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

#### II. General Statement of Policy

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

#### III. Requirements

A. The superintendent or other administrators, as designated by the superintendent or the school board, shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee. The preliminary budgets shall be accompanied by written commentary as necessary for the budgets to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.

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

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

D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current fiscal year; the actual revenues, expenditures and fund balances for the prior fiscal

year; and the projected fund balances for the current fiscal year in the form prescribed by the Minnesota Commissioner of Education (“Commissioner”) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the district’s website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the district shall publish the other information required by Minn. Stat. § 123B.10.

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

F. The school district must also post the materials specified in Section IIID above on the district’s official website, including a link to the district’s report card on the Minnesota Department of Education’s website.

#### IV. Implementation

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

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

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

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

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

#### V. Modification of the Budget

A. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration; the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member’s own motion, provided however, the school board member is encouraged

to review the proposed modifications with the superintendent prior to the modifications being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.

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

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

**INDEPENDENT SCHOOL DISTRICT 273**

**BUDGET CALENDAR**

<u>Month</u>	<u>2013-14 Date</u>	<u>Item</u>	<u>Responsibility</u>
July 2013	July/Oct	2012-13 Audit Commences	Auditor/Dir of Business Svc/Controller
August 2013	Aug 31st	Levy Reports for the 2013 Payable 2014 Levy Due to the MDE	Dir of Business Services
September 2013	Sept 24th	Adopt the Preliminary 2013 Payable 2014 Levy Certification	School Board
October 2013	Oct 21st	Presentation of the 2012-13 Audit	Auditor/Dir of Business Services
	Oct 21st	2013-14 Enrollment Projections, Class Size Report	Dir of of Enrollment & Schl Improve/Dir of Business Services
	Oct/Nov	Building Site Visits - Levy and/or Budget Education (if needed)	Superintendent/Directors Administration
	Oct/Nov	Lead Team Review of Budget - multi year	Controller/Business Office
	Oct/Nov	2013-14 Fall Budget Adjustments in TIES Finance System	Principals/Program Directors/Head Custodians
	Oct/Nov	2014-15 Site Completion of Capital Budget Requests	School Board/Administration
November 2013	Nov 12th	2013-14 Enhancement/Adjustment Request Approval (if needed)	Dir of Business Services/Controller
	Nov 30th	Publish the 2012-13 Audit and the 2013-14 Budget on the District Website	Principals/Program Directors
	Nov/Dec	Building Site Review of Budget - Multi year topics	Principals/Program Directors/Head Custodians
December 2013	Dec 6th	2014-15 Capital Budget Requests submitted to Business Office	School Board
	Dec 9th	Adopt the Final 2013 payable 2014 Levy Certification	School Board
	Dec 9th	Approve the 2013-14 Final Budget Adjustments	School Board
	Dec 9th	Long Range Plan Update	Dir of Business Services
January 2014	Jan 2nd	Finalize ADM/Enrollment Projections	Dir of Business Services
	Jan 7th	Approve Resource Allocation Resolution (if necessary)	School Board
	Jan 20th	Discussion 2014-15 Budget Parameters, Priorities & Resource Allocation Process	Finance Comm, Admin, Board
	Jan 27th	Approve 2014-15 Budget Parameters, Priorities & Resource Allocation Process	Finance Comm, Admin, Board
	Jan 31st	2014-15 Initial Building FTE, Equipment & Decentralized Allocations	Dir of Business Services
	Jan/Feb	All Administrators Work on Budget Resource Allocations	Administration
February 2014	Feb 10th	Board approval of Capital Budget Requests	School Board
	Feb 24th	Adopt Staff Reduction Resolution, (if necessary)	School Board
	Feb/Mar	All Administrators Work on Instructional, Capital, and FTE Budgets including Food Svc & Comm Svc	Administration
March 2014	Mar 1st	Lead team determines final Resource Allocation recommendations	Administration
	Mar 10th	Board discussion on Resource Allocation final recommendations	School Board
	Mar 31st	All Budgets for All Funds Completed by Principals and Program Directors Due at the District Office	Principals & Program Directors
	Mar 31st	FTE Budget by Department due at the District Office	Principals & Program Directors
	Mar	Bid/order capital projects	Dir of Business Services/Buildings & Grounds
April 2014	Apr 7th	Approve 2014-15 Resource Allocation Budget Plan	School Board
	Apr 15th	Cut Off Date for Issuance of PO's for the 2012-13 Budget	Administration
	Apr/May	2014-15 Preliminary Budget in TIES Finance System	Controller/Business Office
May 2014	May 12th	Complete Spring Budget Adjustment Process	Dir of Business Services/Controller
	May 12th	Approve Issuance of 2014-15 Purchase Order Requests	School Board
June 2014	Jun 23rd	Approve the 2014-15 Preliminary Budget	School Board
	Jun 30th	Long Range Plan Update	Director of Business Services

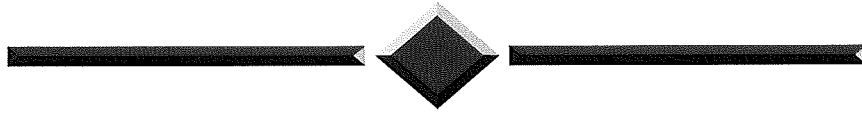
**INDEPENDENT SCHOOL DISTRICT #273**  
**COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,**  
**Fiscal Year Ending June 30, 2014**

	Audited Balance June 30, 2013	Budget Revenues	Budget Expenditures	Required Transfers	Projected Balance June 30, 2014
<b>GENERAL FUND</b>					
Nonspendable - General	\$712,877	\$0	\$0	\$0	\$712,877
Nonspendable - Integration (WMEP)	21,606	0	0	0	21,606
Nonspendable - Capital	0	0	0	0	0
<b>Subtotal Nonspendable</b>	<b>734,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>734,483</b>
Restricted for Capital - Carryover	226,760	0	226,760	0	0
Restricted for Capital	314,158	2,117,744	2,131,918	0	299,984
Restricted for Capital/Technology Levy	(23,862)	4,698,397	4,651,089	0	23,446
Restricted for Staff Development	0	1,037,538	1,020,451	(17,087)	0
Restricted for Safe Schools	0	398,292	469,572	71,280	0
Restricted for Gifted Education	0	130,413	797,810	667,397	0
Restricted for Learning & Development	0	1,910,086	1,910,086	0	0
Restricted for Basic Skills	0	354,822	1,148,574	793,752	0
Restricted for Career & Technical	0	44,782	190,000	145,218	0
<b>Subtotal Restricted</b>	<b>517,056</b>	<b>10,692,074</b>	<b>12,546,260</b>	<b>1,660,560</b>	<b>323,430</b>
Committed for Federal JOBZ	894,821	0	0	0	894,821
Committed 2% of Unassigned Fund Balance	1,571,068	0	0	31,958	1,603,026
<b>Subtotal Committed</b>	<b>2,465,889</b>	<b>0</b>	<b>0</b>	<b>31,958</b>	<b>2,497,847</b>
Assigned for Separation/Retirement Benefits	2,305,843	0	0	(130,093)	2,175,750
Assigned for Q Comp	282,126	2,196,577	2,220,781	0	257,922
Assigned for Subsequent Year Budget	136,081	0	0	0	136,081
Assigned for Integration (WMEP)	0	2,165,714	2,153,541	(9,893)	2,280
Assigned for Carryover	601,498	0	601,498	0	0
Assigned for High School ALC	11,095	321,385	320,305	0	12,175
<b>Subtotal Assigned</b>	<b>3,336,643</b>	<b>4,683,676</b>	<b>5,296,125</b>	<b>(139,986)</b>	<b>2,584,208</b>
Unassigned for Integration (WMEP)	(9,893)	0	0	9,893	0
Unassigned for Unemployment	58,739	120,751	75,000	0	104,490
Unassigned for Lease Levy	(630,322)	671,300	690,548	0	(649,570)
Unrestricted for Health & Safety	(231,908)	306,813	279,580	0	(204,675)
Unassigned - General	7,869,231	78,407,734	76,524,874	(1,562,425)	8,189,666
<b>Subtotal Unassigned</b>	<b>7,055,847</b>	<b>79,506,598</b>	<b>77,570,002</b>	<b>(1,552,532)</b>	<b>7,439,911</b>
<b>Total General</b>	<b>14,109,918</b>	<b>94,882,348</b>	<b>95,412,387</b>	<b>0</b>	<b>13,579,879</b>
<b>FOOD SERVICE FUND</b>					
Nonspendable	4,845	0	0	0	4,845
Restricted	523,795	3,368,025	3,391,250	0	500,570
<b>Total Food Service</b>	<b>528,640</b>	<b>3,368,025</b>	<b>3,391,250</b>	<b>0</b>	<b>505,415</b>
<b>COMMUNITY SERVICE FUND</b>					
Nonspendable Community Ed - General	905	0	0	0	905
Restricted for Community Ed - General	564,392	4,797,241	4,647,184	0	714,449
Restricted for Community Ed - All Day K+	39,302	1,297,360	1,337,723	0	(1,061)
Restricted for Community Ed - Family Center	259,207	598,000	720,202	0	137,005
Restricted for ECFE	296,592	637,936	691,193	0	243,335
Restricted for School Readiness	1,013	78,631	75,774	0	3,870
Restricted for Other Community Ed	668	201,886	201,886	0	668
<b>Total Community Service</b>	<b>1,162,079</b>	<b>7,611,054</b>	<b>7,673,962</b>	<b>0</b>	<b>1,099,171</b>
<b>Total Operating Funds</b>	<b>15,800,637</b>	<b>105,861,427</b>	<b>106,477,599</b>	<b>0</b>	<b>15,184,465</b>
<b>BUILDING FUND</b>					
Nonspendable - Alternative Facilities Levy	0	0	0	0	0
Unassigned for Alternative Facilities Levy	9,010,825	4,218,529	10,000,000	0	3,229,354
Unassigned for Down Pmt Levy - Technology	0	0	0	0	0
Unassigned for Certificates of Participation SVMS	30,230	0	30,230	0	0
<b>Total Building</b>	<b>9,041,055</b>	<b>4,218,529</b>	<b>10,030,230</b>	<b>0</b>	<b>3,229,354</b>
<b>DEBT SERVICE FUND</b>					
Restricted for Bond Refunding	0	0	0	0	0
Restricted fund balance	775,734	7,094,670	6,805,516	0	1,064,888
<b>Total Debt Service</b>	<b>775,734</b>	<b>7,094,670</b>	<b>6,805,516</b>	<b>0</b>	<b>1,064,888</b>
<b>INTERNAL SERVICE FUND - Dental</b>					
Unassigned fund balance	291,813	800,000	750,000	0	341,813
<b>Total Internal Service</b>	<b>291,813</b>	<b>800,000</b>	<b>750,000</b>	<b>0</b>	<b>341,813</b>
<b>TOTAL ALL FUNDS</b>	<b>\$25,909,239</b>	<b>\$117,974,626</b>	<b>\$124,063,345</b>	<b>\$0</b>	<b>\$19,820,520</b>

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES  
2013-14 BUDGET**

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL ALL GOVERNMENTAL FUND TYPES</u>
<b>REVENUES:</b>					
Property Taxes	26,852,691	1,092,860	7,093,037	4,218,529	39,257,117
Other Local Revenue	2,238,984	9,084,807	1,500	-	11,325,291
State Sources	63,963,098	342,412	133	-	64,305,643
Federal Sources	1,827,575	459,000	-	-	2,286,575
<b>TOTAL REVENUE</b>	<b>\$ 94,882,348</b>	<b>\$ 10,979,079</b>	<b>\$ 7,094,670</b>	<b>\$ 4,218,529</b>	<b>\$ 117,174,626</b>
<b>EXPENDITURES:</b>					
<i>Current:</i>					
District & School Administration	2,784,443	-	-	-	2,784,443
District Support Service	3,055,750	-	-	-	3,055,750
Regular Instruction	44,941,844	-	-	-	44,941,844
Vocational Instruction	352,358	-	-	-	352,358
Special Education Instruction	15,940,943	-	-	-	15,940,943
Instructional Support Services	6,153,760	-	-	-	6,153,760
Pupil Support Services	7,637,699	-	-	-	7,637,699
Site, Building and Equipment	14,320,590	-	-	10,030,230	24,350,820
Fixed Cost Programs	225,000	-	-	-	225,000
Food Service	-	3,391,250	-	-	3,391,250
Community Service	-	7,673,962	-	-	7,673,962
<i>Debt Service:</i>					
Principal	-	-	4,085,000	-	4,085,000
Interest and Fiscal Charges	-	-	2,720,516	-	2,720,516
<b>TOTAL EXPENDITURES</b>	<b>\$ 95,412,387</b>	<b>\$ 11,065,212</b>	<b>\$ 6,805,516</b>	<b>\$ 10,030,230</b>	<b>\$ 123,313,345</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (530,039)</b>	<b>\$ (86,133)</b>	<b>\$ 289,154</b>	<b>\$ (5,811,701)</b>	<b>\$ (6,138,719)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond Proceeds	-	-	-	-	-
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES JULY 1:</b>					
Nonspendable	\$ 734,483	\$ -	\$ -	\$ -	\$ 734,483
Restricted	\$ 517,056	\$ 1,690,719	\$ 775,734	\$ -	\$ 2,983,509
Committed	\$ 2,465,889	\$ -	\$ -	\$ -	\$ 2,465,889
Assigned	\$ 3,336,643	\$ -	\$ -	\$ -	\$ 3,336,643
Unassigned -Unemployment & Health & Safety	\$ (813,384)	\$ -	\$ -	\$ -	\$ (813,384)
Unassigned - General	\$ 7,869,231	\$ -	\$ -	\$ 9,041,055	\$ 16,910,286
<b>FUND BALANCE TRANSFERS:</b>					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES JUNE 30:</b>					
Nonspendable	\$ 734,483	\$ -	\$ -	\$ -	\$ 734,483
Restricted	\$ 323,430	\$ 1,604,586	\$ 1,064,888	\$ -	\$ 2,992,904
Committed	\$ 2,497,847	\$ -	\$ -	\$ -	\$ 2,497,847
Assigned	\$ 2,584,208	\$ -	\$ -	\$ -	\$ 2,584,208
Unassigned -Unemployment & Health & Safety	\$ (749,755)	\$ -	\$ -	\$ -	\$ (749,755)
Unassigned - General	\$ 8,189,666	\$ -	\$ -	\$ 3,229,354	\$ 11,419,020



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

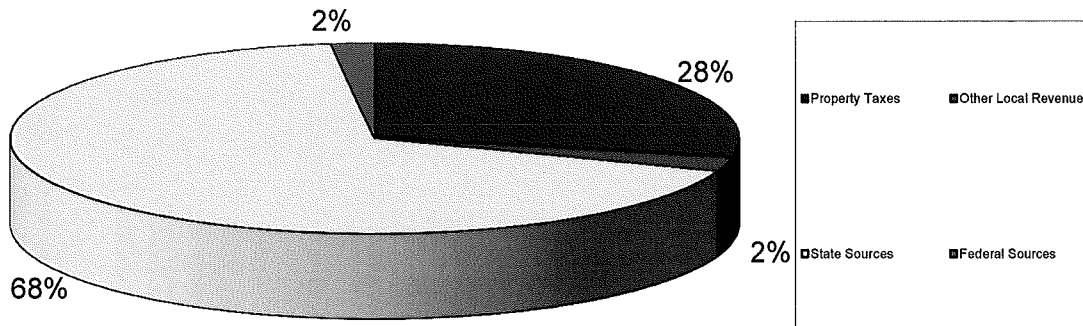
### **GENERAL FUND**

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 (Incl. Tech Levy), and legal school district expenditures not specifically designated to be accounted for in any other fund. A district may use General Fund revenues for capital purposes except when the requirements for a specific categorical revenue state that it may not be used for capital purchases.

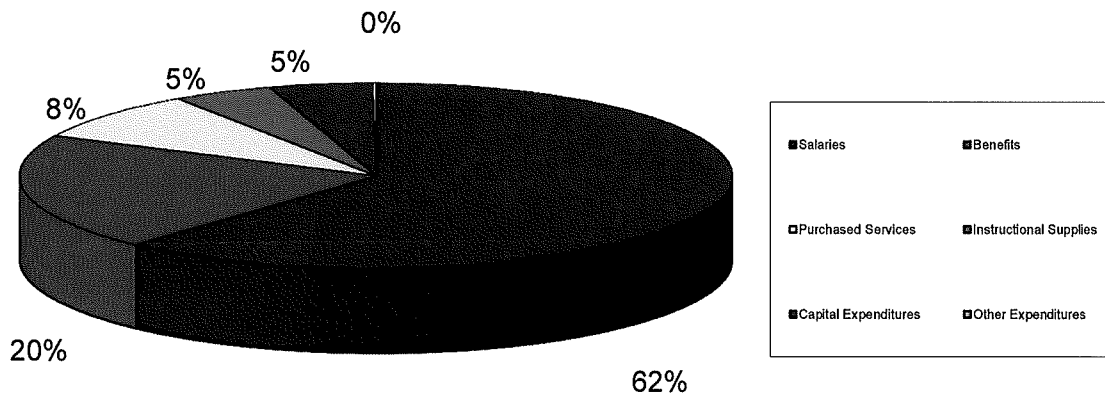
**INDEPENDENT SCHOOL DISTRICT NO. 273**

**GENERAL FUND**

**2013-14 REVENUE BUDGET - BY SOURCE**



**2013-14 EXPENDITURE BUDGET - BY OBJECT**

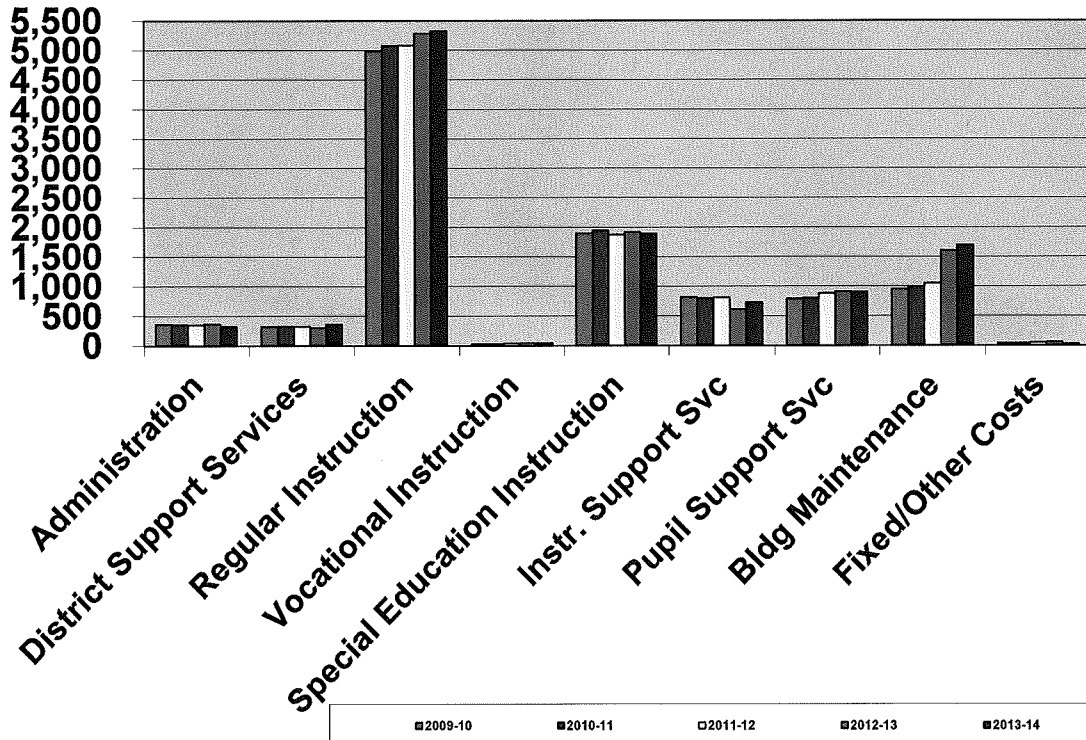


**INDEPENDENT SCHOOL DISTRICT NO. 273**

**GENERAL FUND - EXPENDITURES BY PROGRAM**

	2009-10	2010-11	2011-12	2012-13	2013-14	2009-10	2010-11	2011-12	2012-13	2013-14
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>
						<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>
District & School Administration	2,891,265	2,922,416	2,921,447	3,057,055	2,784,443	359	354	352	366	330
District Support Service	2,613,421	2,731,865	2,701,860	2,517,407	3,055,750	324	331	325	301	362
Regular Instruction	40,142,301	41,956,717	42,233,741	44,171,797	44,941,844	4,984	5,079	5,084	5,281	5,326
Vocational Instruction	198,105	209,565	321,154	366,826	352,358	25	25	39	44	42
Special Education Instruction	15,271,688	16,071,958	15,585,966	16,036,151	15,940,943	1,896	1,946	1,876	1,917	1,889
Instructional Support Services	6,593,566	6,592,322	6,760,932	5,105,226	6,153,760	819	798	814	610	729
Pupil Support Services	6,345,288	6,669,731	7,329,686	7,608,727	7,637,699	788	807	882	910	905
Site, Building and Equipment	7,681,111	8,203,146	8,714,030	13,393,834	14,320,590	954	993	1,049	1,601	1,697
Fixed Cost Programs	291,515	300,833	381,487	469,478	225,000	36	36	46	56	27
	<b>\$ 82,028,260</b>	<b>\$ 85,658,553</b>	<b>\$ 86,950,303</b>	<b>\$ 92,726,501</b>	<b>\$ 95,412,387</b>	<b>\$ 10,185</b>	<b>\$ 10,369</b>	<b>\$ 10,467</b>	<b>\$ 11,086</b>	<b>\$ 11,307</b>

**GENERAL FUND - COST PER ADM BY PROGRAM**



**INDEPENDENT SCHOOL DISTRICT NO. 273**

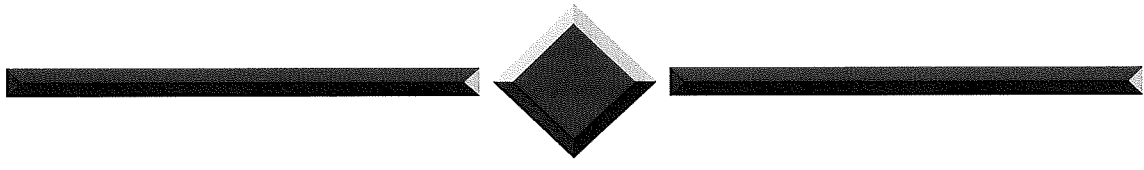
**GENERAL FUND BUDGET  
FY 13-14 With Comparative Information for Fiscal Years 10 thru 13  
Expenditures - by Program**

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	20,228,122	28,851,473	23,813,219	27,237,931	26,852,691	(385,240)	-1.41%
Other Local Revenue	2,280,570	2,520,934	2,754,726	2,487,574	2,238,984	(248,590)	-9.99%
State Sources	53,924,966	51,887,383	58,857,487	62,296,085	63,963,098	1,667,013	2.68%
Federal Sources	6,958,246	3,061,247	3,344,546	1,683,183	1,827,575	144,392	8.58%
<b>TOTAL REVENUE</b>	<b>83,391,904</b>	<b>86,321,037</b>	<b>88,769,978</b>	<b>93,704,773</b>	<b>94,882,348</b>	<b>1,177,575</b>	<b>1.26%</b>
<b>EXPENDITURES:</b>							
<i>Current:</i>							
District & School Administration	2,891,265	2,922,416	2,921,447	3,057,055	2,784,443	(272,612)	-8.92%
District Support Service	2,613,421	2,731,865	2,701,860	2,517,407	3,055,750	538,343	21.38%
Regular Instruction	40,142,301	41,956,717	42,233,741	44,171,797	44,941,844	770,047	1.74%
Vocational Instruction	198,105	209,565	321,154	366,826	352,358	(14,468)	-3.94%
Special Education Instruction	15,271,688	16,071,958	15,585,966	16,036,151	15,940,943	(95,208)	-0.59%
Instructional Support Services	6,593,566	6,592,322	6,760,932	5,105,226	6,153,760	1,048,534	20.54%
Pupil Support Services	6,345,288	6,669,731	7,329,686	7,608,727	7,637,699	28,972	0.38%
Site, Building and Equipment	7,681,111	8,203,146	8,714,030	13,393,834	14,320,590	926,756	6.92%
Fixed Cost Programs	291,515	300,833	381,487	469,478	225,000	(244,479)	-52.07%
<b>TOTAL EXPENDITURES</b>	<b>82,028,260</b>	<b>85,658,553</b>	<b>86,950,303</b>	<b>92,726,501</b>	<b>95,412,387</b>	<b>2,685,886</b>	<b>2.90%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,363,644</b>	<b>662,484</b>	<b>1,819,675</b>	<b>978,272</b>	<b>(530,039)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In/(Out) & Prior Period Adj	2,000	(113,315)	-	589,860	-		
<b>FUND BALANCES JULY 1:</b>							
Nonspendable	\$ -	\$ -	\$ 815,358	\$ 561,282	\$ 734,483		
Restricted	\$ (130,361)	\$ (944,675)	\$ 128,949	\$ 297,835	\$ 517,056		
Committed	\$ -	\$ -	\$ 1,523,051	\$ 2,424,609	\$ 2,465,889		
Assigned	\$ 1,749,715	\$ 3,743,327	\$ 3,931,164	\$ 3,333,974	\$ 3,336,643		
Unassigned - Unemployment & Health & Safety	\$ -	\$ -	\$ (1,217,866)	\$ (1,049,121)	\$ (813,384)		
Unassigned - General	\$ 7,187,943	\$ 7,374,289	\$ 5,541,454	\$ 6,973,206	\$ 7,869,230		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
<b>FUND BALANCES JUNE 30:</b>							
Nonspendable	\$ -	\$ 815,358	\$ 561,282	\$ 734,483	\$ 734,483		
Restricted	\$ (944,675)	\$ 128,949	\$ 297,835	\$ 517,056	\$ 323,430		
Committed	\$ -	\$ 1,523,051	\$ 2,424,609	\$ 2,465,889	\$ 2,497,847		
Assigned	\$ 3,743,327	\$ 3,931,164	\$ 3,333,974	\$ 3,336,643	\$ 2,584,208		
Unassigned - Unemployment & Health & Safety	\$ -	\$ (1,217,866)	\$ (1,049,121)	\$ (813,384)	\$ (749,755)		
Unassigned - General	\$ 7,374,289	\$ 5,541,454	\$ 6,973,206	\$ 7,869,230	\$ 8,189,665		

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**GENERAL FUND BUDGET  
FY 13-14 With Comparative Information for Fiscal Years 10 thru 13  
Expenditures - by Object**

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	20,228,122	28,851,473	23,813,219	27,237,931	26,852,691	(385,240)	-1.41%
Other Local Revenue	2,280,570	2,520,934	2,754,726	2,487,574	2,238,984	(248,590)	-9.99%
State Sources	53,924,966	51,887,383	58,857,487	62,296,085	63,963,098	1,667,013	2.68%
Federal Sources	6,958,246	3,061,247	3,344,546	1,683,183	1,827,575	144,392	8.58%
<b>TOTAL REVENUE</b>	<b>\$ 83,391,904</b>	<b>\$ 86,321,037</b>	<b>\$ 88,769,978</b>	<b>\$ 93,704,773</b>	<b>\$ 94,882,348</b>	<b>\$ 1,177,575</b>	<b>1.26%</b>
<b>EXPENDITURES:</b>							
Salaries	52,387,552	54,461,690	55,148,923	57,465,314	58,942,593	1,477,279	2.57%
Benefits	16,835,435	17,492,547	18,307,021	18,860,329	19,377,815	517,486	2.74%
Purchased Services	7,320,865	7,623,460	7,740,009	8,467,291	8,110,072	(357,219)	-4.22%
Instructional Supplies	3,042,952	3,191,630	2,972,249	3,757,947	4,325,125	567,178	15.09%
Capital Expenditures	2,315,834	2,723,357	2,622,803	4,085,685	4,512,734	427,049	10.45%
Other Expenditures	125,621	165,865	159,300	89,935	144,048	54,113	60.17%
<b>TOTAL EXPENDITURES</b>	<b>\$ 82,028,259</b>	<b>\$ 85,658,549</b>	<b>\$ 86,950,305</b>	<b>\$ 92,726,501</b>	<b>\$ 95,412,387</b>	<b>\$ 2,685,886</b>	<b>2.90%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,363,645</b>	<b>\$ 662,488</b>	<b>\$ 1,819,673</b>	<b>\$ 978,272</b>	<b>\$ (530,039)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Capital Eq. Note & Transfers In/(Out)	\$ 2,000	\$ (113,315)	\$ -	\$ 589,860	\$ -		
<b>FUND BALANCES JULY 1:</b>							
Nonspendable	\$ -	\$ -	\$ 815,358	\$ 561,282	\$ 734,483		
Restricted	\$ (130,361)	\$ (944,675)	\$ 128,949	\$ 297,835	\$ 517,056		
Committed	\$ -	\$ -	\$ 1,623,051	\$ 2,424,609	\$ 2,465,889		
Assigned	\$ 1,749,715	\$ 3,743,327	\$ 3,931,164	\$ 3,333,974	\$ 3,336,643		
Unassigned -Unemployment & Health & Safety	\$ -	\$ -	\$ (1,217,866)	\$ (1,049,121)	\$ (813,384)		
Unassigned - General	\$ 7,187,943	\$ 7,374,289	\$ 6,541,454	\$ 6,973,206	\$ 7,869,230		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
<b>FUND BALANCES JUNE 30:</b>							
Nonspendable	\$ -	\$ 815,358	\$ 561,282	\$ 734,483	\$ 734,483		
Restricted	\$ (944,675)	\$ 128,949	\$ 297,835	\$ 517,056	\$ 323,430		
Committed	\$ -	\$ 1,623,051	\$ 2,424,609	\$ 2,465,889	\$ 2,497,847		
Assigned	\$ 3,743,327	\$ 3,931,164	\$ 3,333,974	\$ 3,336,643	\$ 2,584,208		
Unassigned -Unemployment & Health & Safety	\$ -	\$ (1,217,866)	\$ (1,049,121)	\$ (813,384)	\$ (749,755)		
Unassigned - General	\$ 7,374,289	\$ 5,541,454	\$ 6,973,206	\$ 7,869,230	\$ 8,189,665		



**INDEPENDENT SCHOOL DISTRICT NO. 273**

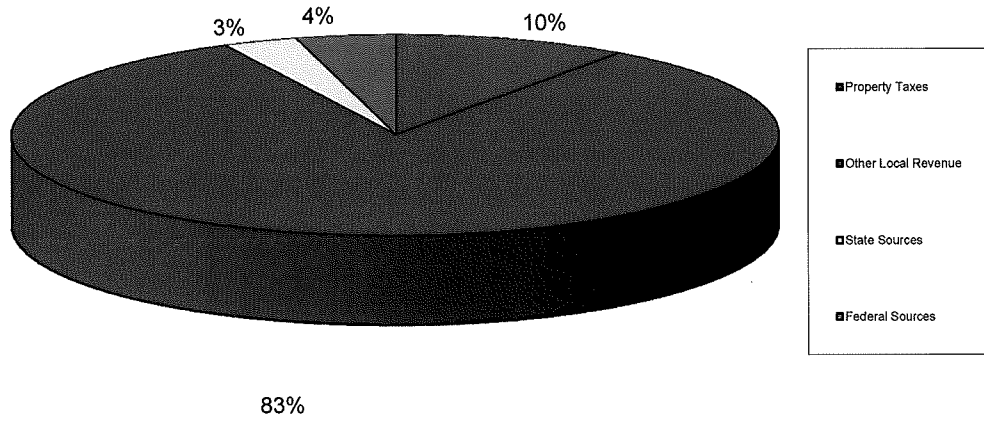
**SPECIAL REVENUE FUNDS**

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.

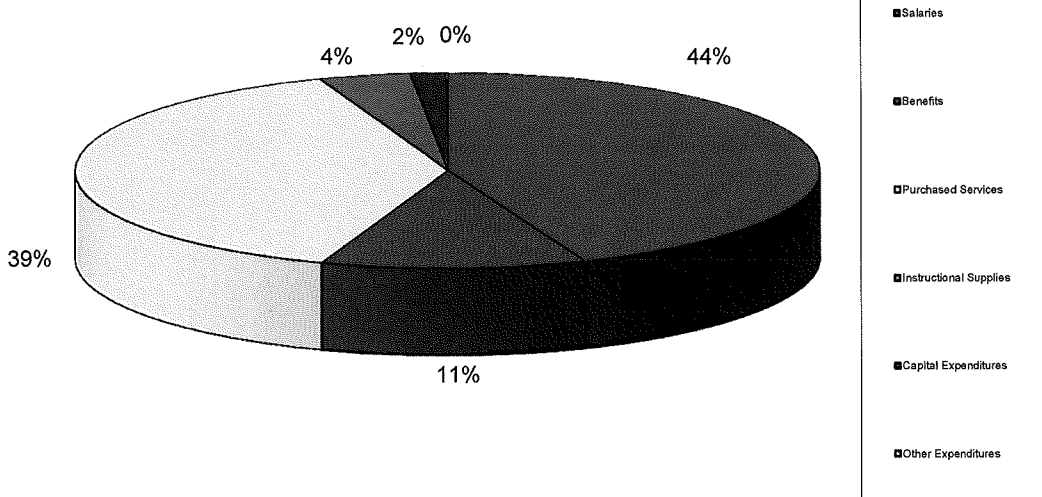
**INDEPENDENT SCHOOL DISTRICT NO. 273**

**SPECIAL REVENUE FUNDS**

**2013-14 REVENUE BUDGET - BY SOURCE**



**2013-14 EXPENDITURE BUDGET - BY OBJECT**



**INDEPENDENT SCHOOL DISTRICT NO. 273**

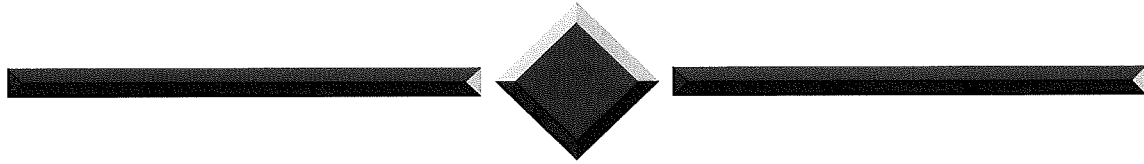
**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET  
FY 13-14 With Comparative Information for Fiscal Years 10 thru 13  
Expenditures - by Object**

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	-	-	-	-	-	-	-
Other Local Revenue	2,623,190	2,715,997	2,782,872	2,801,086	2,844,725	43,639	1.56%
State Sources	58,878	56,202	56,071	58,927	64,300	5,373	9.12%
Federal Sources	423,725	435,885	438,370	448,560	459,000	10,440	2.33%
<b>TOTAL REVENUE</b>	<b>\$ 3,105,793</b>	<b>\$ 3,208,084</b>	<b>\$ 3,277,313</b>	<b>\$ 3,308,573</b>	<b>\$ 3,368,025</b>	<b>\$ 59,452</b>	<b>1.80%</b>
<b>EXPENDITURES:</b>							
Salaries	72,491	72,572	76,967	78,922	80,000	1,078	1.37%
Benefits	9,025	9,157	10,297	10,902	8,620	(2,282)	-20.93%
Purchased Services	2,932,948	3,094,200	2,996,091	3,102,860	3,213,130	110,270	3.55%
Instructional Supplies	56,977	33,924	68,960	58,076	82,500	24,424	42.06%
Capital Expenditures	1,444	5,525	-	10,549	7,000	(3,549)	-33.64%
Other Expenditures	-	-	-	-	-	-	n/a
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,072,885</b>	<b>\$ 3,215,378</b>	<b>\$ 3,152,315</b>	<b>\$ 3,261,309</b>	<b>\$ 3,391,250</b>	<b>\$ 129,941</b>	<b>3.98%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 32,908</b>	<b>\$ (7,294)</b>	<b>\$ 124,998</b>	<b>\$ 47,264</b>	<b>\$ (23,225)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>FUND BALANCES JULY 1:</b>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 330,764	\$ 363,672	\$ 356,378	\$ 481,376	\$ 528,640		
Restricted - Community Service	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCES JUNE 30:</b>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 363,672	\$ 356,378	\$ 481,376	\$ 528,640	\$ 505,415		
Restricted - Community Service	\$ -	\$ -	\$ -	\$ -	\$ -		

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET  
FY 13-14 With Comparative Information for Fiscal Years 10 thru 13  
Expenditures - by Object**

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b><u>REVENUES:</u></b>							
Property Taxes	924,960	1,422,831	991,970	1,060,692	1,092,860	32,168	3.03%
Other Local Revenue	5,651,094	4,913	5,962,009	6,062,911	6,240,082	177,171	2.92%
State Sources	270,627	5,659,404	231,724	271,963	278,112	6,149	2.26%
Federal Sources	-	-	-	-	-	-	n/a
<b>TOTAL REVENUE</b>	<b>\$ 6,846,681</b>	<b>\$ 7,087,148</b>	<b>\$ 7,185,703</b>	<b>\$ 7,395,566</b>	<b>\$ 7,611,054</b>	<b>\$ 215,488</b>	<b>2.91%</b>
<b><u>EXPENDITURES:</u></b>							
Salaries	4,213,325	4,384,786	4,463,297	4,612,514	4,790,487	177,973	3.86%
Benefits	1,132,453	1,209,683	1,191,466	1,245,969	1,257,340	11,371	0.91%
Purchased Services	1,017,377	1,038,384	1,045,451	1,079,443	1,101,351	21,908	2.03%
Instructional Supplies	306,532	328,864	342,601	358,417	351,980	(6,437)	-1.80%
Capital Expenditures	100	8,126	7,478	8,725	164,000	155,275	1779.66%
Other Expenditures	244,575	186,909	103,454	181,659	8,804	(172,855)	-95.15%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,914,362</b>	<b>\$ 7,156,752</b>	<b>\$ 7,153,747</b>	<b>\$ 7,486,727</b>	<b>\$ 7,673,962</b>	<b>\$ 187,235</b>	<b>2.50%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (67,681)</b>	<b>\$ (69,604)</b>	<b>\$ 31,956</b>	<b>\$ (91,161)</b>	<b>\$ (62,908)</b>		
<b><u>OTHER FINANCING SOURCES (USES)</u></b>							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b><u>FUND BALANCES JULY 1:</u></b>							
Nonspendable - Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Restricted - Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Restricted - Community Service	\$ 1,358,569	\$ 1,290,888	\$ 1,221,284	\$ 1,253,240	\$ 1,162,079		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b><u>FUND BALANCES JUNE 30:</u></b>							
Nonspendable - Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Restricted - Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Restricted - Community Service	\$ 1,290,888	\$ 1,221,284	\$ 1,253,240	\$ 1,162,079	\$ 1,099,171		



**INDEPENDENT SCHOOL DISTRICT NO. 273**

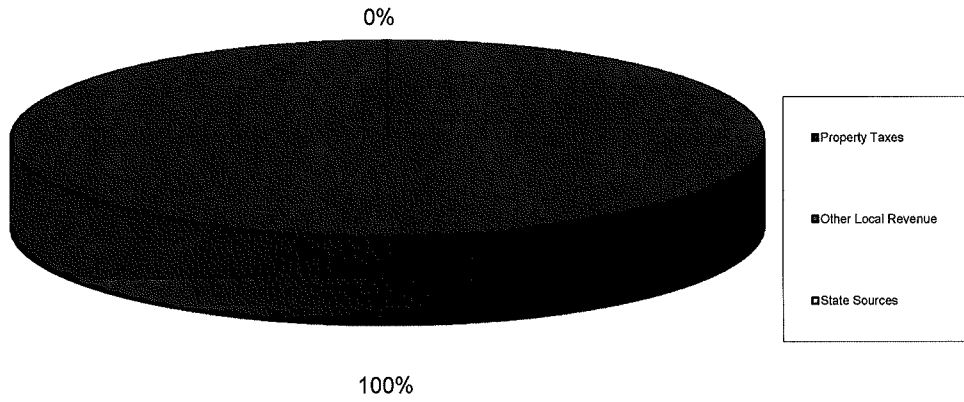
**DEBT SERVICE FUND**

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.

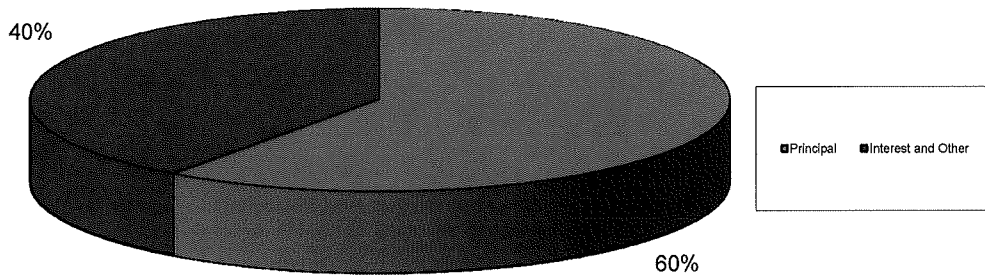
**INDEPENDENT SCHOOL DISTRICT NO. 273**

**DEBT SERVICE FUND**

**2013-14 REVENUE - BY SOURCE**



**2013-14 EXPENDITURE BUDGET - BY OBJECT**



**INDEPENDENT SCHOOL DISTRICT NO. 273**

**DEBT SERVICE FUND BUDGET  
FY 13-14 With Comparative Information for Fiscal Years 10 thru 13  
Expenditures - by Object**

	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	9,889,748	9,927,245	10,287,758	10,153,102	7,093,037	(3,060,065)	-30.14%
Other Local Revenue	9,927	4,542	58,038	45,719	1,500	(44,219)	-96.72%
State Sources	76,704	83,372	92,492	134	133	(1)	-0.75%
Federal Sources	-	-	-	-	-	-	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 9,976,379</b>	<b>\$ 10,015,159</b>	<b>\$ 10,438,288</b>	<b>\$ 10,198,955</b>	<b>\$ 7,094,670</b>	<b>\$ (3,104,285)</b>	<b>-30.44%</b>
<b>EXPENDITURES:</b>							
<i>Debt Service:</i>							
Principal	6,380,000	6,710,000	6,975,000	7,255,000	4,085,000	(3,170,000)	-43.69%
Interest and fiscal charges	3,579,949	3,330,350	3,303,028	5,932,322	2,720,516	(3,211,806)	-54.14%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,959,949</b>	<b>\$ 10,040,350</b>	<b>\$ 10,278,028</b>	<b>\$ 13,187,322</b>	<b>\$ 6,805,516</b>	<b>\$ (6,381,806)</b>	<b>-48.39%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 16,430</b>	<b>\$ (25,191)</b>	<b>\$ 160,260</b>	<b>\$ (2,988,367)</b>	<b>\$ 289,154</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Bond Proceeds	-	-	50,370,000	-	-		
Bond Refunding Proceeds Held in Escrow	-	-	8,509,577	(55,293,580)	-		
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>-</b>	<b>-</b>	<b>58,879,577</b>	<b>(55,293,580)</b>	<b>-</b>		
<b>FUND BALANCES JULY 1:</b>							
Restricted	<b>\$ 26,605</b>	<b>\$ 43,035</b>	<b>\$ 17,844</b>	<b>\$ 59,057,681</b>	<b>\$ 775,734</b>		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	n/a	n/a	n/a	n/a	n/a		
<b>FUND BALANCES JUNE 30:</b>							
Restricted	<b>\$ 43,035</b>	<b>\$ 17,844</b>	<b>\$ 59,057,681</b>	<b>\$ 775,734</b>	<b>\$ 1,064,888</b>		

**INDEPENDENT SCHOOL DISTRICT NO. 273**

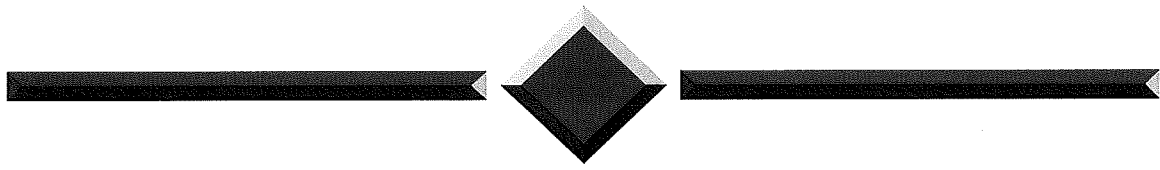
**DEBT SERVICE  
Schedule of Long Term Debt and  
Schedule of Long Term Debt Principal and Interest Maturities**

**SCHEDULE OF LONG TERM DEBT AS OF JUNE 30, 2013**

<u>LONG TERM DEBT</u>	<u>ISSUE DATE</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>BALANCE OUTSTANDING</u>
G.O. Bonds	5/8/2008	3.00-3.60%	2/1/2019	\$2,875,000
G.O. Bonds	9/7/2011	4.00-5.00%	2/1/2026	\$50,370,000
G.O. Alternative Facilities Bonds	2/21/2013	2.00-3.00%	2/1/2026	\$11,775,000
<b>TOTAL LONG TERM DEBT</b>				<b><u>\$65,020,000</u></b>

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

<u>FISCAL YEAR ENDING 30-Jun</u>	<u>BOND PRINCIPAL</u>	<u>BOND INTEREST</u>	<u>TOTAL</u>
2014	4,085,000	2,715,516	6,800,516
2015	4,115,000	2,539,928	6,654,928
2016	4,245,000	2,342,823	6,587,823
2017	4,475,000	2,138,798	6,613,798
2018	4,815,000	1,922,808	6,737,808
2019	5,055,000	1,689,633	6,744,633
2020	5,365,000	1,444,163	6,809,163
2021	5,625,000	1,188,013	6,813,013
2022	5,895,000	920,263	6,815,263
2023	6,125,000	696,263	6,821,263
2024	6,365,000	462,263	6,827,263
2025	4,445,000	215,819	4,660,819
2026	<u>4,410,000</u>	<u>110,250</u>	<u>4,520,250</u>
<b>TOTALS</b>	<b><u>\$65,020,000</u></b>	<b><u>\$18,386,540</u></b>	<b><u>\$83,406,540</u></b>



**INDEPENDENT SCHOOL DISTRICT NO. 273**

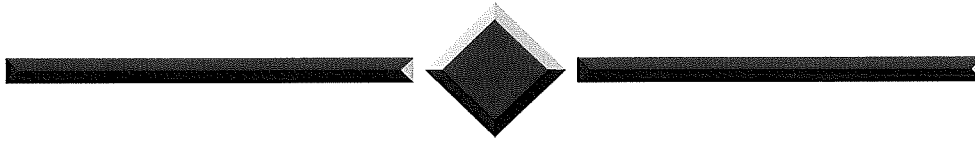
**CAPITAL PROJECT-BUILDING CONSTRUCTION FUND**

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

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**CAPITAL PROJECT- BUILDING CONSTRUCTION FUND BUDGET  
FY 13-14 With Comparative Information for Fiscal Years 10 thru 13  
Expenditures - by Object**

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	443,687	1,496,806	1,895,634	2,392,234	4,218,529	1,826,295	n/a
Other Local Revenue	128	-	429	384	-	(384)	-100.00%
State Sources	-	-	-	-	-	-	n/a
Federal Sources	-	-	-	-	-	-	n/a
<b>TOTAL REVENUE</b>	<b>\$ 443,815</b>	<b>\$ 1,496,806</b>	<b>\$ 1,896,063</b>	<b>\$ 2,392,618</b>	<b>\$ 4,218,529</b>	<b>\$ 1,825,911</b>	<b>76.31%</b>
<b>EXPENDITURES:</b>							
<i>Current:</i>							
Salaries and Wages	383,180	350,623	376,258	505	-	(505)	n/a
Employee Benefits	107,588	99,849	106,553	351	-	(351)	n/a
Purchased Services	32,036	56,543	112,591	28,015	-	(28,015)	n/a
Supplies and Materials	-	-	-	-	-	-	n/a
Capital Expenditures	1,180,722	824,105	2,099,280	4,092,681	10,030,230	5,937,549	145.08%
Other Expenditures	-	-	-	-	-	-	n/a
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,703,526</b>	<b>\$ 1,331,120</b>	<b>\$ 2,694,682</b>	<b>\$ 4,121,552</b>	<b>\$ 10,030,230</b>	<b>\$ 5,908,678</b>	<b>143.36%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (1,259,711)</b>	<b>\$ 165,686</b>	<b>\$ (798,619)</b>	<b>\$ (1,728,934)</b>	<b>\$ (5,811,701)</b>		
<b>OTHER FINANCING SOURCES</b>							
General Obligation Bond Proceeds/Premiums	\$ -	\$ 113,315	\$ 1,615,000	\$ 11,669,012	\$ -		
<b>FUND BALANCES JULY 1:</b>							
Unassigned	\$ (734,694)	\$ (1,994,405)	\$ (1,715,404)	\$ (899,023)	\$ 9,041,055		
<b>FUND BALANCE TRANSFERS:</b>							
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCES JUNE 30:</b>							
Unassigned	\$ (1,994,405)	\$ (1,715,404)	\$ (899,023)	\$ 9,041,055	\$ 3,229,354		



**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 13-14 With Comparative Information for Fiscal Years 10 thru 13  
Expenditures - by Object**

	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
<b>NON OPERATING INCOME:</b>							
Contribution from the General Fund	774,987	797,869	781,809	808,024	800,000	(8,024)	-0.99%
<b>TOTAL NON OPERATING INCOME</b>	<b>\$ 774,987</b>	<b>\$ 797,869</b>	<b>\$ 781,809</b>	<b>\$ 808,024</b>	<b>\$ 800,000</b>	<b>\$ (8,024)</b>	<b>-0.99%</b>
<b>NON OPERATING EXPENSE:</b>							
Contribution to the General Fund	749,248	727,940	731,512	759,801	750,000	(9,801)	n/a
<b>TOTAL NON OPERATING EXPENSE</b>	<b>\$ 749,248</b>	<b>\$ 727,940</b>	<b>\$ 731,512</b>	<b>\$ 759,801</b>	<b>\$ 750,000</b>	<b>\$ (9,801)</b>	<b>n/a</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 25,739</b>	<b>\$ 69,929</b>	<b>\$ 50,297</b>	<b>\$ 48,223</b>	<b>\$ 50,000</b>		
<b>NET ASSETS JULY 1:</b>							
Unrestricted	\$ 97,625	\$ 123,364	\$ 193,293	\$ 243,590	\$ 291,813		
<b>NET ASSETS JUNE 30:</b>							
Unrestricted	\$ 123,364	\$ 193,293	\$ 243,590	\$ 291,813	\$ 341,813		

# **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**

<b>FUND</b>	<b>FY10 ACTUAL</b>	<b>FY11 ACTUAL</b>	<b>FY12 ACTUAL</b>	<b>FY13 ACTUAL</b>	<b>FY14 BUDGET</b>
GENERAL	83,393,903	86,321,038	88,769,978	93,704,771	94,882,348
FOOD SERVICE	3,105,794	3,208,083	3,277,313	3,308,575	3,368,025
COMMUNITY SERVICES	6,846,681	7,087,145	7,185,705	7,395,570	7,611,054
CONSTRUCTION (ALT FACILITY)	443,815	1,610,121	3,511,063	14,061,630	4,218,529
DEBT SERVICE	9,976,378	10,015,158	69,317,865	10,505,375	7,094,670
SELF INSURANCE	774,986	797,870	781,809	808,024	800,000
<b>GRAND TOTAL</b>	<b>104,541,556</b>	<b>109,039,415</b>	<b>172,843,733</b>	<b>129,783,945</b>	<b>117,974,626</b>

**EDINA PUBLIC SCHOOLS**  
**Revenues by Organization**

FUND	ORGANIZATION	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
General	DISTRICT WIDE	82,223,493	85,013,488	87,333,732	92,420,373	93,656,736
General	SOUTH VIEW MIDDLE SCHOOL	117,312	125,463	195,701	199,403	162,500
General	VALLEY VIEW MIDDLE SCHOOL	57,699	58,952	127,840	98,032	81,837
General	EDINA HIGH SCHOOL	893,784	1,000,087	1,112,704	986,963	981,275
General	CONCORD	20,505	4,266	-	-	-
General	CORNELIA	41,196	11,691	-	-	-
General	COUNTRYSIDE	26,431	35,621	-	-	-
General	HIGHLANDS	3,115	38,501	-	-	-
General	CREEK VALLEY	7,300	1,195	-	-	-
General	NORMANDALE	3,068	31,773	-	-	-
<b>General Total</b>		<b>83,393,903</b>	<b>86,321,038</b>	<b>88,769,977</b>	<b>93,704,771</b>	<b>94,882,348</b>
Food Service	DISTRICT WIDE	1,295,878	1,338,108	1,335,237	1,381,401	1,417,050
Food Service	OUR LADY OF GRACE	195,387	190,683	198,706	203,056	210,600
Food Service	SOUTH VIEW MIDDLE SCHOOL	444,004	459,036	474,371	492,247	480,650
Food Service	VALLEY VIEW MIDDLE SCHOOL	603,064	577,634	610,029	588,047	592,000
Food Service	EDINA HIGH SCHOOL	567,460	642,623	658,969	643,824	667,725
<b>Food Service Total</b>		<b>3,105,794</b>	<b>3,208,083</b>	<b>3,277,313</b>	<b>3,308,575</b>	<b>3,368,025</b>
Community Ed	DISTRICT WIDE	6,846,681	7,087,145	7,185,705	7,395,570	7,611,054
<b>Community Ed Total</b>		<b>6,846,681</b>	<b>7,087,145</b>	<b>7,185,705</b>	<b>7,395,570</b>	<b>7,611,054</b>
Alt Facility	DISTRICT WIDE	443,815	1,610,121	1,895,634	14,061,246	4,218,529
Alt Facility	SOUTH VIEW MIDDLE SCHOOL	-	-	1,615,429	384	-
<b>Alt Facility Total</b>		<b>443,815</b>	<b>1,610,121</b>	<b>3,511,063</b>	<b>14,061,630</b>	<b>4,218,529</b>
Debt	DISTRICT WIDE	9,976,378	10,015,158	69,317,865	10,505,375	7,094,670
<b>Debt Total</b>		<b>9,976,378</b>	<b>10,015,158</b>	<b>69,317,865</b>	<b>10,505,375</b>	<b>7,094,670</b>
Self Insurance	DISTRICT WIDE	774,986	797,870	781,809	808,024	800,000
<b>Self Insurance Total</b>		<b>774,986</b>	<b>797,870</b>	<b>781,809</b>	<b>808,024</b>	<b>800,000</b>
<b>Grand Total</b>		<b>104,541,556</b>	<b>109,039,415</b>	<b>172,843,733</b>	<b>129,783,945</b>	<b>117,974,626</b>

**EDINA PUBLIC SCHOOLS**  
Revenues by Program

FUND	PROGRAM	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
General	GENERAL	70,064,895	73,384,098	71,215,648	72,680,061	75,764,134
General	GENERAL ADMINISTRATIVE SUPPORT	-	-	-	-	-
General	BUSINESS SUPPORT SERVICES	97	-	-	-	-
General	GENERAL ELEMENTARY	29,006	31,593	1,896,285	1,910,863	1,944,086
General	TITLE II IMPROVING TEACH QLTY	136,573	171,861	90,196	91,660	109,828
General	TITLE III, PART A ENGLISH LA	22,954	50,604	32,518	28,140	35,393
General	TITLE IV PART A-SAFE DRUG FREE	15,911	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-
General	SECONDARY GENERAL	137,441	37,850	52,256	39,080	38,500
General	TITLE I BASIC ESEA PROGRAM	173,700	146,068	205,829	251,205	413,280
General	GIFTED & TALENTED	128,235	129,638	127,095	130,218	130,413
General	CO-CURRICULAR ACTIVITIES	233,141	219,647	552,773	468,178	395,087
General	BOYS/GIRLS ATHLETICS	40,450	25,250	28,077	26,743	25,535
General	BOYS ATHLETICS	241,735	252,410	274,020	282,363	269,980
General	GIRLS ATHLETICS	178,398	181,016	192,887	176,693	192,260
General	EXTRA-CURRICULAR ACTIVITIES	6,510	2,065	2,245	(26,833)	2,000
General	SPECIAL ED GENERAL	7,734,626	7,071,018	8,044,778	9,443,463	8,700,640
General	EARLY CHILDHOOD SPECIAL ED	243,449	390,553	71,934	59,065	61,714
General	SPEC ED STUDENTS W/O DISABILITY	-	41,649	50,000	-	-
General	GENERAL INSTRUCTIONAL SUPPORT	15,540	45,316	23,342	20,093	25,000
General	STAFF DEVELOPMENT	-	-	997,815	1,013,992	1,037,538
General	PUPIL TRANSPORTATION	3,213,733	3,523,776	3,981,771	2,563,619	608,000
General	OPERATIONS & MAINTENANCE	87,543	90,972	122,610	126,265	123,750
General	CAPITAL FACILITIES	689,966	525,654	807,896	4,419,903	5,005,210
<b>General Total</b>		<b>83,393,903</b>	<b>86,321,038</b>	<b>88,769,978</b>	<b>93,704,771</b>	<b>94,882,348</b>
Food Service	FOOD SERVICE	3,105,794	3,208,083	3,277,313	3,308,575	3,368,025
<b>Food Service Total</b>		<b>3,105,794</b>	<b>3,208,083</b>	<b>3,277,313</b>	<b>3,308,575</b>	<b>3,368,025</b>
Community Ed	GENERAL COMM EDUCATION	919,892	875,560	846,058	874,370	917,312
Community Ed	ADULTS W/DISABILITIES	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	3,473,792	3,855,020	3,816,196	3,883,737	4,230,743
Community Ed	EARLY CHILDHOOD & FAMILY ED	700,845	603,804	645,608	645,141	637,936
Community Ed	SCHOOL READINESS	53,472	51,614	70,538	73,677	78,631
Community Ed	OTHER COMMUNITY EDUCATION	1,693,479	1,695,945	1,802,104	1,913,443	1,741,230
<b>Community Ed Total</b>		<b>6,846,681</b>	<b>7,087,145</b>	<b>7,185,705</b>	<b>7,395,570</b>	<b>7,611,054</b>
Alt Facility	CAPITAL FACILITIES	-	-	1,615,429	11,669,396	-
Alt Facility	BUILDING CONSTRUCTION	443,801	1,496,806	1,895,634	2,392,234	4,218,529
Alt Facility	TRANSFERS	13	113,315	-	-	-
<b>Alt Facility Total</b>		<b>443,815</b>	<b>1,610,121</b>	<b>3,511,063</b>	<b>14,061,630</b>	<b>4,218,529</b>
Debt	GENERAL	9,976,378	10,015,158	69,317,865	10,505,375	7,094,670
<b>Debt Total</b>		<b>9,976,378</b>	<b>10,015,158</b>	<b>69,317,865</b>	<b>10,505,375</b>	<b>7,094,670</b>
Self Insurance	GENERAL	774,986	797,870	781,809	808,024	800,000
<b>Self Insurance Total</b>		<b>774,986</b>	<b>797,870</b>	<b>781,809</b>	<b>808,024</b>	<b>800,000</b>
<b>Grand Total</b>		<b>104,541,556</b>	<b>109,039,415</b>	<b>172,843,733</b>	<b>129,783,945</b>	<b>117,974,626</b>

**EDINA PUBLIC SCHOOLS**  
Revenues by Finance

FUND	FINANCE	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
General	GENERAL	68,789,640	74,930,326	73,957,549	76,484,973	76,687,970
General	FED ARRA STABILIZATION	4,216,180	-	-	-	-
General	FED EDUCATION JOBS FUND FY12	-	-	1,394,821	-	-
General	OPERATING CAPITAL	2,403,543	2,575,521	2,133,211	2,090,554	2,117,744
General	AREA LEARNING CENTER	136,058	152,225	190,114	137,584	193,525
General	AREA LRNING CTR STATE APPROVED	189,501	231,476	329,518	305,254	321,385
General	TELECOMMUNICATIONS ACCESS	-	-	-	52,309	60,294
General	ALTERNATIVE ATTENDANCE	60,247	69,696	70,428	63,318	-
General	ACHIEVEMENT & INTEGRATION	-	-	-	-	953,242
General	INTEGRATION AID & LEVY	716,666	853,812	839,921	910,917	-
General	STAFF DEVELOPMENT	-	-	997,815	1,013,992	1,037,538
General	BASIC SKILLS	-	-	352,964	408,635	354,822
General	LEARNING AND DEVELOPMENT	-	-	1,862,478	1,869,452	1,910,086
General	ALTERNATIVE TEACHER PAY SYSTEM	2,072,139	2,104,275	2,151,671	2,179,422	2,196,577
General	SAFE SCHOOLS CRIME LEVY	371,088	379,698	392,136	395,394	398,292
General	MED ASSIST THIRD PARTY BILLING	-	-	13,000	150,975	165,000
General	GIFTED AND TALENTED	128,235	129,638	127,095	130,218	130,413
General	TITLE I BASIC ESEA PROGRAM	173,700	146,068	205,829	251,205	413,280
General	TITLE II IMPROVE TEACHER QULTY	136,573	171,861	90,196	91,660	109,828
General	TITLE III, PART A ENGLISH LA	22,954	50,604	32,518	28,140	35,393
General	PL101-476 GENL SPEC EDUCATION	1,261,364	1,283,517	1,429,108	1,233,884	1,185,640
General	PL101-476 EARLY EDUCATION HAND	32,741	49,424	35,643	28,033	34,077
General	SPECIAL ED DESCRETIONARY GRANT	148	-	-	-	-
General	INFNTS & TDLRS (0-2) PL102-119	210,708	341,128	36,291	31,032	27,637
General	FED EARLY INTERVENING SERVICES	-	41,649	50,000	-	-
General	FEDERAL DRUG ABUSE PREVENTION	15,911	-	-	-	-
General	FEDERAL - CIMP	3,339	4,687	5,781	8,140	8,220
General	IDEA PART B 619 PROF DEVELPMNT	1,695	1,590	1,408	1,517	-
General	IDEA INTERAGENCY	13,300	12,239	-	-	-
General	ARRA PART B 611	812,121	871,945	-	-	-
General	ARRA PART B 619	27,979	40,958	0	-	-
General	ARRA TARGETED BIRTH-2	-	27,062	9,954	-	-
General	MISC DIRECT FEDERAL REVENUE	-	132,765	29,003	-	-
General	FEDERAL PERKINS GRANT	19,533	12,685	13,761	12,430	13,500
General	FEDERAL PERKINS COOP	-	5,447	-	-	-
General	TRANS TO MULTI-DISTRICT INTEGRATION	842,927	927,947	1,105,043	1,189,810	1,095,000
General	REGULAR TO AND FROM SCHOOL	419,430	401,261	345,489	349,280	375,000
General	CAPITAL PROJECTS LEVY	-	-	-	3,870,155	4,638,103
General	COLLABORATION EARLY INTERVENTION	195,408	197,792	401,635	323,139	300,000
General	CAREER AND TECHNICAL - GENERAL	31,497	31,497	52,219	44,782	44,782
General	CAREER AND TECHNICAL - SPEC ED	57,703	91,939	74,182	53,035	75,000
General	LEARN & SERVE AMERICA	8,876	13,700	13,495	(4,468)	-
General	FEDERAL CHOICE GRANT(WMEP)	22,699	36,604	25,700	-	-
<b>General Total</b>		<b>83,393,903</b>	<b>86,321,038</b>	<b>88,769,978</b>	<b>93,704,771</b>	<b>94,882,348</b>
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,316,248	1,316,594	1,320,974	1,363,591	1,422,625
Food Service	SCHOOL BREAKFAST PROGRAM	35,922	27,021	28,771	34,913	33,300
Food Service	A LA CARTE FOOD SERVICE	1,753,623	1,864,468	1,927,568	1,910,071	1,912,100
<b>Food Service Total</b>		<b>3,105,794</b>	<b>3,208,083</b>	<b>3,277,313</b>	<b>3,308,575</b>	<b>3,368,025</b>
Community Ed	GENERAL	4,287,863	4,701,822	4,656,745	4,732,038	5,083,301
Community Ed	COMMUNITY EDUCATION	1,087,756	1,021,958	1,108,766	1,183,943	1,046,300
Community Ed	EARLY CHILDHOOD & FAMILY ED	696,165	599,212	640,824	640,277	633,200
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	4,680	4,592	4,784	4,864	4,736
Community Ed	LEARNING READINESS	53,472	51,614	70,538	73,677	78,631
Community Ed	NONPUBLIC HEALTH SERVICES	2,474	-	-	-	-
Community Ed	NONPUBLIC TEXTBOOKS	170,603	170,613	157,016	183,231	184,886
Community Ed	EARLY CHILDHOOD SCREENING	30,065	28,390	28,040	33,575	17,000
Community Ed	CHILDREN W DISABILITIES IN S A C	371,106	375,264	415,457	415,000	446,544

**EDINA PUBLIC SCHOOLS**  
Revenues by Finance

FUND	FINANCE	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
Community Ed	COLLABORATION EARLY INTERVENTION	137,296	128,479	98,332	123,763	111,254
<b>Community Ed Total</b>		<b>6,846,681</b>	<b>7,087,145</b>	<b>7,185,705</b>	<b>7,395,570</b>	<b>7,611,054</b>
Alt Facility	GENERAL	114	92,122	-	662,170	-
Alt Facility	ALTERNATIVE FACILITIES PROGRAM	443,700	521,192	885,412	13,399,076	4,218,529
Alt Facility	CERT OF PARTICIPATION PROJECTS	-	-	1,615,429	384	-
Alt Facility	CAPITAL PROJECTS LEVY	-	996,806	1,010,222	-	-
<b>Alt Facility Total</b>		<b>443,814</b>	<b>1,610,121</b>	<b>3,511,063</b>	<b>14,061,630</b>	<b>4,218,529</b>
Debt	GENERAL	9,976,378	10,015,158	69,317,865	10,505,375	7,094,670
<b>Debt Total</b>		<b>9,976,378</b>	<b>10,015,158</b>	<b>69,317,865</b>	<b>10,505,375</b>	<b>7,094,670</b>
Self Insurance	GENERAL	774,986	797,870	781,809	808,024	800,000
<b>Self Insurance Total</b>		<b>774,986</b>	<b>797,870</b>	<b>781,809</b>	<b>808,024</b>	<b>800,000</b>
<b>Grand Total</b>		<b>104,541,556</b>	<b>109,039,415</b>	<b>172,843,733</b>	<b>129,783,945</b>	<b>117,974,626</b>

**EDINA PUBLIC SCHOOLS**

**Revenues by Source**

FUND	SOURCE	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
General	PROPERTY TAX LEVY	19,683,159	20,102,429	20,291,651	24,702,630	25,695,691
General	FISCAL DISPARITIES	308,529	830,552	708,236	898,432	800,000
General	COUNTY APPORTIONMENT	233,914	368,344	340,066	333,702	347,000
General	MISC TAX REVENUES	3,643	(1,604)	(17,893)	(7,246)	10,000
General	PROPERTY TAX SHIFT REVENUE	-	7,551,752	2,491,199	1,310,414	-
General	TUITION FROM MN SCHOOL DISTRICT	48,318	61,080	411,143	114,321	38,000
General	TUITION FROM PATRONS	15,950	10,500	5,250	-	-
General	FEES FROM PATRONS	349,133	336,055	422,160	467,631	418,545
General	ADMISSION AND STUDENT ACTIVITY	323,788	314,003	632,602	446,942	483,782
General	THIRD PARTY-MN DEPT HUMAN SVCS	-	-	13,000	150,975	165,000
General	INTEREST EARNINGS	36,684	18,544	8,660	13,030	10,000
General	RENT	537,292	537,306	608,263	552,834	544,600
General	GIFTS & BEQUESTS	410,534	536,265	20,744	34,697	-
General	MISCELLANEOUS	537,541	665,421	721,141	720,949	629,057
General	ENDOWMENT FUND	193,583	201,548	210,171	248,037	231,960
General	GENERAL EDUCATION AID	44,466,895	50,244,450	51,412,289	52,519,716	53,648,805
General	SHARE TIME AID	4,883	11,541	5,978	12,880	10,000
General	ABATEMENT AID	11,545	17,886	10,309	35,048	33,618
General	HOMESTEAD MARKET VALUE CREDIT	40,066	49,399	63,998	151	150
General	STATE PROPERTY TAX SHIFT	-	(7,551,752)	(2,491,199)	(1,310,414)	-
General	STATE AIDS AND GRANTS	2,068,170	2,346,305	2,213,236	2,851,682	2,768,565
General	SPECIAL EDUCATION AID	7,139,047	6,575,229	7,432,703	7,938,984	7,270,000
General	OTHER MDE AID	776	(7,223)	-	-	-
General	FEDERAL AIDS AND GRANTS	6,937,589	2,855,931	3,268,753	1,644,188	1,786,438
General	FEDERAL AID FLOW THRU STATE	19,533	240,399	75,753	38,995	41,137
General	FEDERAL OVERPAYMENT REFUND	-	(35,083)	-	-	-
General	MATERIALS FOR RESALE	9,342	-	-	-	-
General	SALE OF EQUIPMENT	2,000	-	-	-	-
General	INSURANCE RECOVERY	11,988	41,760	(88,236)	(13,807)	(50,000)
<b>General Total</b>		<b>83,393,903</b>	<b>86,321,038</b>	<b>88,769,978</b>	<b>93,704,771</b>	<b>94,882,348</b>
Food Service	INTEREST EARNINGS	2,643	1,209	682	610	1,000
Food Service	STATE AIDS AND GRANTS	58,878	56,202	56,071	58,927	64,300
Food Service	REGULAR LUNCH	110,735	117,468	117,149	148,957	135,000
Food Service	FREE & REDUCED	188,610	199,124	214,309	212,616	223,000
Food Service	COMMODITIES PAYMENT	62,752	70,647	43,567	45,094	45,000
Food Service	COMMODITIES GOODS	31,432	23,611	36,576	10,616	25,000
Food Service	BREAKFAST	30,197	25,035	26,769	31,277	31,000
Food Service	FOOD SALES TO PUPILS	2,498,875	2,594,603	2,672,452	2,691,293	2,729,125
Food Service	SPECIAL FUNCTION SALES	121,672	120,184	109,738	109,185	114,600
<b>Food Service Total</b>		<b>3,105,794</b>	<b>3,208,083</b>	<b>3,277,313</b>	<b>3,308,575</b>	<b>3,368,025</b>
Community Ed	PROPERTY TAX LEVY	908,182	933,746	932,033	1,014,396	1,077,860
Community Ed	FISCAL DISPARITIES	16,607	15,277	25,378	27,234	15,000
Community Ed	MISC TAX REVENUES	172	13	70	(232)	-
Community Ed	PROPERTY TAX SHIFT REVENUE	-	473,794	34,489	19,295	-
Community Ed	TUITION FROM PATRONS	5,353,504	5,652,761	5,758,426	5,823,236	6,002,128
Community Ed	FEES FROM PATRONS	169,434	172,633	178,382	201,190	186,754
Community Ed	INTEREST EARNINGS	10,404	4,913	2,224	1,799	2,000
Community Ed	GIFTS & BEQUESTS	85,765	15,298	18,252	15,218	42,700
Community Ed	MISCELLANEOUS	31,987	11,172	4,725	21,471	6,500
Community Ed	ABATEMENT AID	-	1,900	1,488	5,033	5,031
Community Ed	HOMESTEAD MARKET VALUE CREDIT	7,238	7,878	8,610	13	13
Community Ed	STATE PROPERTY TAX SHIFT	-	(473,794)	(34,489)	(19,295)	-
Community Ed	STATE AIDS AND GRANTS	92,787	100,942	99,100	102,981	88,182
Community Ed	NON-PUBLIC STATE AID	170,603	170,613	157,016	183,231	184,886
<b>Community Ed Total</b>		<b>6,846,681</b>	<b>7,087,145</b>	<b>7,185,705</b>	<b>7,395,570</b>	<b>7,611,054</b>
Alt Facility	PROPERTY TAX LEVY	427,113	1,467,163	1,895,634	2,392,234	4,218,529
Alt Facility	FISCAL DISPARITIES	16,390	29,680	-	-	-

**EDINA PUBLIC SCHOOLS**

**Revenues by Source**

FUND	SOURCE	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
Alt Facility	MISC TAX REVENUES	184	(37)	-	-	-
Alt Facility	INTEREST EARNINGS	13	-	429	384	-
Alt Facility	MISCELLANEOUS	114	-	-	-	-
Alt Facility	SALE OF BONDS	-	-	-	11,669,012	-
Alt Facility	CERTIFICATES OF PARTICIPATION	-	-	1,615,000	-	-
Alt Facility	PERMANENT TRANSF OTHER FUNDS	-	113,315	-	-	-
<b>Alt Facility Total</b>		<b>443,815</b>	<b>1,610,121</b>	<b>3,511,063</b>	<b>14,061,630</b>	<b>4,218,529</b>
Debt	PROPERTY TAX LEVY	9,711,945	9,762,765	10,027,123	10,045,702	6,918,037
Debt	FISCAL DISPARITIES	175,984	164,109	259,949	109,660	175,000
Debt	MISC TAX REVENUES	1,818	371	686	(2,261)	-
Debt	INTEREST EARNINGS	9,927	4,542	58,038	45,719	1,500
Debt	HOMESTEAD MARKET VALUE CREDIT	76,704	83,372	92,492	135	133
Debt	SALE OF BONDS	-	-	58,879,577	306,420	-
<b>Debt Total</b>		<b>9,976,378</b>	<b>10,015,158</b>	<b>69,317,865</b>	<b>10,505,375</b>	<b>7,094,670</b>
Self Insurance	MISCELLANEOUS	774,986	797,870	781,809	808,024	800,000
<b>Self Insurance Total</b>		<b>774,986</b>	<b>797,870</b>	<b>781,809</b>	<b>808,024</b>	<b>800,000</b>
<b>Grand Total</b>		<b>104,541,556</b>	<b>109,039,415</b>	<b>172,843,733</b>	<b>129,783,945</b>	<b>117,974,626</b>

**EDINA PUBLIC SCHOOLS**  
**Expenditures by Fund**

FUND	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
GENERAL	82,071,813	85,771,866	86,950,304	92,136,639	95,412,387
FOOD SERVICE	3,072,885	3,215,378	3,152,314	3,261,311	3,391,250
COMMUNITY SERVICES	6,914,362	7,156,829	7,153,747	7,486,731	7,673,962
CONSTRUCTION (ALT FACILITY)	1,703,526	1,331,120	2,694,683	4,121,552	10,030,230
DEBT SERVICE	9,959,949	10,040,349	10,278,029	68,787,321	6,805,516
SELF INSURANCE	749,248	727,940	731,513	759,801	750,000
<b>GRAND TOTAL</b>	<b>104,471,783</b>	<b>108,243,482</b>	<b>110,960,589</b>	<b>176,553,355</b>	<b>124,063,345</b>

**EDINA PUBLIC SCHOOLS**  
**Expenditures by Organization**

FUND	ORGANIZATION	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
General	DISTRICT WIDE	36,095,018	38,017,053	35,920,966	38,604,738	42,326,604
General	SOUTH VIEW MIDDLE SCHOOL	7,899,951	8,264,581	8,790,678	9,074,946	8,668,290
General	VALLEY VIEW MIDDLE SCHOOL	8,193,697	8,266,548	8,941,644	9,072,292	9,172,523
General	EDINA HIGH SCHOOL	12,265,081	12,584,655	12,875,947	13,851,594	13,381,026
General	NON-PUBLIC SCHOOLS	-	2,171	40,769	70,338	73,939
General	CONCORD	3,561,184	3,715,457	3,898,223	4,053,512	4,047,465
General	CORNELIA	3,234,876	3,437,395	3,461,620	3,797,760	3,733,514
General	COUNTRYSIDE	2,857,850	3,071,049	3,426,574	3,448,966	3,562,287
General	HIGHLANDS	2,210,934	2,321,313	3,322,391	3,302,202	3,304,575
General	CREEK VALLEY	2,957,778	3,159,549	3,310,553	3,445,168	3,544,787
General	NORMANDALE	2,795,445	2,932,097	2,960,938	3,052,675	3,305,941
General	ECC-EARLY CHILDHOOD	-	-	-	350,213	291,436
General	EHS OPTIONS	-	-	-	12,235	-
<b>General Total</b>		<b>82,071,813</b>	<b>85,771,866</b>	<b>86,950,304</b>	<b>92,136,639</b>	<b>95,412,387</b>
Food Service	DISTRICT WIDE	3,072,885	3,215,378	3,152,314	3,261,311	3,391,250
<b>Food Service Total</b>		<b>3,072,885</b>	<b>3,215,378</b>	<b>3,152,314</b>	<b>3,261,311</b>	<b>3,391,250</b>
Community Ed	CALVIN CHRISTIAN	20,631	17,259	14,612	13,701	13,857
Community Ed	GOLDEN YEARS MONESSORI	4,541	3,767	3,012	2,410	2,410
Community Ed	DISTRICT WIDE	6,744,235	6,986,218	6,996,731	7,303,499	7,489,076
Community Ed	OUR LADY OF GRACE	76,926	82,364	77,336	77,421	78,700
Community Ed	ST PETER'S	4,372	3,056	2,198	1,993	2,049
Community Ed	CHESTERTON ACADEMY	-	-	-	23,684	23,684
Community Ed	HOME SCHOOL	63,657	64,165	59,858	64,023	64,186
<b>Community Ed Total</b>		<b>6,914,362</b>	<b>7,156,829</b>	<b>7,153,747</b>	<b>7,486,731</b>	<b>7,673,962</b>
Alt Facility	DISTRICT WIDE	1,171,852	839,929	919,114	245,316	2,155,339
Alt Facility	SOUTH VIEW MIDDLE SCHOOL	44,676	7,642	1,314,574	798,303	30,230
Alt Facility	VALLEY VIEW MIDDLE SCHOOL	99,428	164,610	51,060	440,391	-
Alt Facility	EDINA HIGH SCHOOL	172,835	144,403	110,349	200,454	268,509
Alt Facility	CONCORD	33,718	6,466	88,391	2,061,319	4,402,817
Alt Facility	CORNELIA	11,422	23,368	57,930	113,880	124,361
Alt Facility	COUNTRYSIDE	140,419	115,939	5,448	-	-
Alt Facility	HIGHLANDS	12,960	21,280	117,596	4,107	938,017
Alt Facility	CREEK VALLEY	14,711	6,483	18,984	257,782	1,998,757
Alt Facility	NORMANDALE	1,504	999	11,237	-	112,200
<b>Alt Facility Total</b>		<b>1,703,526</b>	<b>1,331,120</b>	<b>2,694,683</b>	<b>4,121,552</b>	<b>10,030,230</b>
Debt	DISTRICT WIDE	9,959,949	10,040,349	10,278,029	68,787,321	6,805,516
<b>Debt Total</b>		<b>9,959,949</b>	<b>10,040,349</b>	<b>10,278,029</b>	<b>68,787,321</b>	<b>6,805,516</b>
Self Insurance	DISTRICT WIDE	749,248	727,940	731,513	759,801	750,000
<b>Self Insurance Total</b>		<b>749,248</b>	<b>727,940</b>	<b>731,513</b>	<b>759,801</b>	<b>750,000</b>
<b>Grand Total</b>		<b>104,471,783</b>	<b>108,243,482</b>	<b>110,960,589</b>	<b>176,553,355</b>	<b>124,063,345</b>

**EDINA PUBLIC SCHOOLS**  
Expenditures by Program

FUND	PROGRAM	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
General	BOARD OF EDUCATION	49,253	49,255	62,970	70,696	77,602
General	OFFICE OF SUPT	395,708	383,785	419,729	510,195	366,451
General	INSTRUCTIONAL ADMINISTRATION	185,691	78,867	55,438	16,567	14,962
General	SCHOOL ADMINISTRATION	2,260,613	2,410,509	2,383,310	2,459,596	2,325,428
General	GENERAL ADMINISTRATIVE SUPPORT	998,392	1,014,861	1,130,514	911,386	1,150,245
General	OTHER ADMINISTRATIVE SUPPORT	577,874	550,546	532,004	590,174	801,988
General	BUSINESS SUPPORT SERVICES	1,037,155	1,166,459	1,039,342	1,015,847	1,103,517
General	KINDERGARTEN	865,847	951,176	1,018,498	1,039,958	1,218,860
General	GENERAL ELEMENTARY	16,653,928	17,540,245	17,880,330	18,147,988	19,312,556
General	TITLE II IMPROVING TEACH QLTY	136,424	171,861	90,196	91,660	109,828
General	TITLE III, PART A ENGLISH LA	21,455	50,603	35,260	25,398	35,393
General	TITLE IV PART A-SAFE DRUG FREE	15,911	-	-	-	-
General	SECONDARY GENERAL	1,597,588	1,316,764	1,241,307	1,773,199	1,567,412
General	ART	1,133,733	1,150,063	1,188,535	1,140,916	1,082,771
General	BUSINESS EDUCATION	98,338	109,094	102,410	148,593	152,110
General	TITLE I BASIC ESEA PROGRAM	173,700	146,068	205,829	251,205	413,280
General	GIFTED & TALENTED	660,194	696,760	747,843	816,356	797,810
General	ENGLISH SECOND LANGUAGE	1,043,252	1,040,987	1,035,942	1,094,798	1,148,574
General	ENGLISH (LANGUAGE ARTS)	2,724,225	2,904,622	2,854,798	2,931,388	2,756,827
General	FOREIGN LANGUAGE	2,113,414	2,339,840	2,248,347	2,302,452	2,318,530
General	HEALTH, PHY ED & RECREATION	1,439,309	1,557,327	1,512,446	1,556,803	1,561,697
General	FAMILY LIVING SCIENCE	442,109	442,791	469,566	477,370	468,405
General	INDUSTRIAL EDUCATION	373,325	441,207	363,446	428,236	442,052
General	MATHEMATICS	2,180,983	2,301,468	2,436,546	2,754,030	2,566,821
General	TECHNOLOGY EDUCATION	-	-	103,308	39,195	46,305
General	MUSIC	1,679,825	1,728,657	1,817,726	1,824,800	1,855,998
General	NATURAL SCIENCE	2,108,910	2,202,458	2,191,649	2,256,267	2,159,097
General	SOCIAL SCIENCES/STUDIES	2,478,124	2,457,258	2,538,489	2,691,167	2,681,533
General	CO-CURRICULAR ACTIVITIES	542,565	559,710	727,011	859,045	768,433
General	BOYS/GIRLS ATHLETICS	480,673	522,593	496,237	564,818	500,645
General	BOYS ATHLETICS	543,308	556,087	479,369	477,040	482,021
General	GIRLS ATHLETICS	460,998	472,813	445,245	472,292	488,191
General	EXTRA-CURRICULAR ACTIVITIES	-	-	3,410	6,820	6,695
General	SPECIAL NEEDS	119,333	152,509	194,199	160,068	162,358
General	CAREER AND TECHNICAL - GENERAL	78,772	57,056	126,955	206,759	190,000
General	SPECIAL ED GENERAL	937,469	976,842	653,392	869,955	778,456
General	SPEECH/LANGUAGE IMPAIRED	1,358,757	1,423,295	1,496,488	1,468,920	1,397,287
General	MILD-MODERATE DEV COG DISABLED	555,200	410,271	492,154	477,893	562,728
General	SEVERE-PROFOUND DEV COG DISABI	620,979	623,215	625,354	639,081	337,695
General	PHYSICALLY IMPAIRED	103,488	184,867	279,384	264,364	227,986
General	DEAF-HARD OF HEARING	369,063	359,690	296,623	302,802	292,657
General	VISUALLY IMPAIRED	107,678	116,063	99,908	65,078	100,173
General	SPECIFIC LEARNING DISABILITIES	1,964,618	2,176,153	1,763,867	1,638,461	1,241,312
General	EMOTIONAL/BEHAVIORAL DISORDER	1,167,103	1,105,803	847,325	840,067	882,807
General	DEAF-BLIND	1,321	-	27,124	14,750	-
General	OTHER HEALTH IMPAIRED	930,181	1,090,602	1,277,036	1,398,886	1,411,277
General	ASTISTIC	1,855,743	1,897,176	2,396,210	2,495,938	2,653,216
General	EARLY CHILDHOOD SPECIAL ED	1,403,455	1,639,403	1,109,170	1,285,550	1,255,953
General	SEVERELY MULTIPLE IMPAIRED	3,017	-	-	62,837	275,579
General	SPECIAL EDUCATION GENERAL	3,935,399	4,021,049	3,691,226	3,708,068	3,577,567
General	SPEC ED STUDENTS W/O DISABILITY	175,933	343,793	530,708	503,499	946,250
General	GENERAL INSTRUCTIONAL SUPPORT	1,849,346	1,748,371	1,819,599	1,845,405	3,234,007
General	CURRICULUM DEVELOPMENT	866,405	905,317	976,018	453,841	450,396
General	LIBRARY MEDIA CENTER	3,011,537	2,951,282	2,838,539	1,680,522	1,448,906
General	STAFF DEVELOPMENT	866,279	987,352	1,126,776	1,125,457	1,020,451
General	GUIDANCE SERVICES (7-12)	1,347,801	1,377,926	1,392,047	1,342,718	1,239,060
General	GUIDANCE SERV (1-6)	195,402	212,698	216,246	219,601	223,170

**EDINA PUBLIC SCHOOLS**  
Expenditures by Program

FUND	PROGRAM	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
General	HEALTH SERVICES	473,070	410,764	557,787	544,477	636,181
General	PUPIL TRANSPORTATION	4,019,326	4,366,926	4,970,638	5,236,232	5,257,379
General	OTHER PUPIL SUPPORT SERVICES	309,688	301,417	192,969	265,697	281,909
General	OPERATIONS & MAINTENANCE	6,485,557	6,575,498	7,095,931	7,158,783	7,219,591
General	CAPITAL FACILITIES	1,276,270	1,708,362	1,698,813	5,938,431	7,100,999
General	RETIRMENT OF NONBONDED DEBT	70,352	87,573	73,423	36,899	-
General	INSURANCE	140,448	132,543	227,349	139,345	225,000
General	TRANSFERS	-	113,315	-	-	-
<b>General Total</b>		<b>82,071,813</b>	<b>85,771,866</b>	<b>86,950,304</b>	<b>92,136,639</b>	<b>95,412,387</b>
Food Service	FOOD SERVICE	3,072,885	3,215,378	3,152,314	3,261,311	3,391,250
<b>Food Service Total</b>		<b>3,072,885</b>	<b>3,215,378</b>	<b>3,152,314</b>	<b>3,261,311</b>	<b>3,391,250</b>
Community Ed	GENERAL COMM EDUCATION	773,861	750,542	615,691	629,890	652,800
Community Ed	SCHOOL AGE CARE	3,635,049	3,804,703	3,878,286	4,012,421	4,185,854
Community Ed	EARLY CHILDHOOD & FAMILY ED	578,614	668,281	555,566	564,710	691,193
Community Ed	SCHOOL READINESS	58,160	52,749	67,947	76,050	75,774
Community Ed	PRE-SCHOOL SCREENING	30,065	28,390	28,040	33,575	17,000
Community Ed	YOUTH DEVELOPMENT	789,717	913,433	1,064,930	1,027,008	1,029,993
Community Ed	OTHER COMMUNITY EDUCATION	1,048,896	938,731	943,287	1,143,076	1,021,348
<b>Community Ed Total</b>		<b>6,914,362</b>	<b>7,156,829</b>	<b>7,153,747</b>	<b>7,486,730</b>	<b>7,673,962</b>
Alt Facility	CAPITAL FACILITIES	-	-	185,000	12,000	-
Alt Facility	BUILDING CONSTRUCTION	1,703,526	1,331,120	2,509,683	4,109,552	10,030,230
<b>Alt Facility Total</b>		<b>1,703,526</b>	<b>1,331,120</b>	<b>2,694,683</b>	<b>4,121,552</b>	<b>10,030,230</b>
Debt	RETIREMENT OF LT DEBT	9,959,949	10,040,349	10,278,029	68,787,321	6,805,516
<b>Debt Total</b>		<b>9,959,949</b>	<b>10,040,349</b>	<b>10,278,029</b>	<b>68,787,321</b>	<b>6,805,516</b>
Self Insurance	GENERAL ADMINISTRATIVE SUPPORT	749,248	727,940	731,513	759,802	750,000
<b>Self Insurance Total</b>		<b>749,248</b>	<b>727,940</b>	<b>731,513</b>	<b>759,802</b>	<b>750,000</b>
<b>Grand Total</b>		<b>104,471,783</b>	<b>108,243,482</b>	<b>110,960,589</b>	<b>176,553,355</b>	<b>124,063,345</b>

**EDINA PUBLIC SCHOOLS**  
Expenditures by Finance

FUND	FINANCE	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
General	GENERAL	51,511,274	52,783,851	51,879,895	54,787,545	59,258,519
General	FED EDUCATION JOBS FUND FY12	-	-	1,394,821	-	-
General	OPERATING CAPITAL	2,667,597	2,755,701	2,591,477	2,490,579	3,049,226
General	AREA LEARNING CENTER	275,154	286,228	196,604	294,801	173,287
General	AREA LRNING CTR STATE APPROVD	181,315	214,143	311,043	329,967	320,305
General	50% SITE-STAFF DEVELOPMENT	436,207	450,000	500,000	-	-
General	25% EXEMPLARY GRANTS-STAFF DEV	218,103	251,444	276,300	-	-
General	25% DISTWIDE-STAFF DEVELOPMENT	218,102	287,352	346,096	-	-
General	INTERDISTRICT COOPERATIVE	620,970	640,981	656,832	-	-
General	TELECOMMUNICATIONS ACCESS COST	51,046	69,308	118,018	-	-
General	ALTERNATIVE ATTENDANCE	73,429	78,047	71,233	63,321	-
General	ACHIEVEMENT & INTEGRATION	-	-	-	-	966,670
General	INTEGRATION AID & LEVY	758,319	886,344	885,923	918,321	-
General	STAFF DEVELOPMENT	-	-	-	1,125,457	-
General	BASIC SKILLS	1,141,840	1,130,942	1,218,556	1,064,954	1,148,574
General	LEARNING AND DEVELOPMENT	1,810,801	1,882,538	1,867,498	1,904,320	-
General	ALTERNATIVE TEACHER PAY SYSTEM	1,977,069	2,056,068	2,094,066	2,151,332	2,220,781
General	SAFE SCHOOLS CRIME LEVY	468,034	461,958	435,170	453,059	469,572
General	PHYSICAL HAZARDS	27,281	29,754	71,579	17,788	22,640
General	OTHER HAZARDOUS MATERIALS	3,592	76,262	24,115	4,545	23,000
General	ENVIRONMENTAL H & S MGMT	94,684	92,014	67,881	92,626	188,125
General	ASBESTOS REMOVAL	78,008	5,551	48,740	29,654	4,815
General	FIRE SAFETY	31,274	42,238	115,206	55,710	41,000
General	INDOOR AIR QUALITY	-	-	-	1,425	-
General	MED ASSIST THIRD PARTY BILLING	-	-	13,000	4,222	60,000
General	GIFTED AND TALENTED	645,374	681,179	726,800	787,494	797,810
General	TITLE I BASIC ESEA PROGRAM	173,700	146,068	205,829	251,205	413,280
General	TITLE II IMPROVE TEACHER QUALITY	136,424	171,861	90,196	91,660	109,828
General	TITLE III, PART A ENGLISH LANGUAGE	21,455	50,603	35,260	25,398	35,393
General	PL101-476 GENL SPEC EDUCATION	1,233,281	1,340,295	1,407,413	1,234,279	1,185,640
General	PL101-476 EARLY EDUCATION HAND	40,656	43,332	32,676	28,033	34,077
General	INFNTS & TDLRS (0-2) PL102-119	210,708	294,826	26,793	31,032	27,637
General	FED EARLY INTERVENING SERVICES	-	41,649	50,000	-	-
General	FEDERAL DRUG ABUSE PREVENTION	15,911	-	-	-	-
General	FEDERAL - CIMP	3,339	4,687	5,781	8,140	8,220
General	IDEA PART B 619 PROF DEVELPMNT	1,695	1,590	1,408	1,517	-
General	IDEA INTERAGENCY	13,300	12,239	-	-	-
General	ARRA PART B 611	812,121	871,945	-	-	-
General	ARRA PART B 619	27,979	40,958	-	-	-
General	ARRA TARGETED BIRTH-2	1,124	27,062	9,954	-	-
General	MISC DIRECT FEDERAL REVENUE	-	132,765	-	-	-
General	FEDERAL PERKINS GRANT	20,520	12,685	13,761	12,454	13,581
General	FEDERAL PERKINS COOP	-	5,447	-	-	-
General	OPEN ENROLLMENT TRANSPORTATION	42,032	51,295	55,281	84,386	85,500
General	TRANS TO MULTI-DISTRICT INTEGRATIO	900,508	996,421	1,168,929	1,249,907	1,137,000
General	NOON KINDERGARTEN	180,656	180,610	179,978	168,186	171,000
General	LATE ACTIVITY ROUTE	25,608	29,062	36,442	29,855	31,000
General	TRAFFIC HAZARDS - WALKERS	2,354	2,721	24,268	21,483	26,500
General	REGULAR TO AND FROM SCHOOL	1,876,229	1,937,939	1,977,566	2,084,257	2,122,379
General	REGULAR SUMMER SCHOOL	-	10,001	20,300	18,451	19,000
General	SPECIAL ED TRANSPORT	895,632	1,019,858	1,334,022	1,392,333	1,475,000
General	BETWEEN SCHOOLS - PUBLIC	69,711	83,876	104,465	124,651	126,500
General	NONPUBLIC NOREGULAR	44,288	43,753	56,033	49,820	50,500
General	SPECIAL TRANSPORTATION	-	11,390	13,354	12,903	13,000
General	NON AUTHORIZED TRANSPORTATION	301,413	309,757	301,669	322,113	327,000
General	STATE SPECIAL ED GENERAL	11,119,279	12,050,154	13,069,567	13,241,846	13,525,477
General	STATE SPECIAL ED BIRTH-TWO	-	-	-	368,361	291,436
General	CAPITAL PROJECTS LEVY	-	-	-	3,946,326	4,651,089

**EDINA PUBLIC SCHOOLS**  
Expenditures by Finance

FUND	FINANCE	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
General	COLLABORATION EARLY INTERVENTION	402,897	438,619	477,184	406,550	449,249
General	CAREER AND TECHNICAL - GENERAL	78,772	57,056	126,955	206,759	190,000
General	CAREER AND TECHNICAL - SPEC ED	98,812	134,377	180,438	147,614	148,777
General	LEARN & SERVE AMERICA	7,246	17,856	11,780	-	-
General	FEDERAL CHOICE GRANT(WMEP)	24,689	37,206	22,152	-	-
<b>General Total</b>		<b>82,071,813</b>	<b>85,771,866</b>	<b>86,950,304</b>	<b>92,136,639</b>	<b>95,412,387</b>
Food Service	NAT'L SCHOOL LUNCH PROGRAM	3,009,829	3,197,604	3,146,361	3,158,788	3,320,250
Food Service	SCHOOL BREAKFAST PROGRAM	53,234	-	-	62,769	54,000
Food Service	A LA CARTE FOOD SERVICE	9,822	17,774	5,952	39,754	17,000
<b>Food Service Total</b>		<b>3,072,885</b>	<b>3,215,378</b>	<b>3,152,314</b>	<b>3,261,311</b>	<b>3,391,250</b>
Community Ed	GENERAL	389,590	445,113	498,952	497,062	466,803
Community Ed	COMMUNITY EDUCATION	5,094,193	5,247,025	5,325,615	5,574,198	5,676,646
Community Ed	EARLY CHILDHOOD & FAMILY ED	572,087	661,584	552,216	559,795	686,336
Community Ed	ECFE HOME VISIT	6,527	6,697	3,350	4,915	4,857
Community Ed	LEARNING READINESS	58,160	52,749	67,947	76,050	75,774
Community Ed	NONPUBLIC HEALTH SERVICES	63,298	55,274	51,441	54,451	54,451
Community Ed	NONPUBLIC TEXTBOOKS	81,138	78,256	71,420	75,019	76,595
Community Ed	NONPUBLIC GUIDANCE & COUNSELING	25,691	28,958	26,678	45,036	45,036
Community Ed	EARLY CHILDHOOD SCREENING	30,065	28,390	28,040	33,575	17,000
Community Ed	CHILDREN W DISABILITIES IN S A C	443,165	431,544	457,482	463,595	454,204
Community Ed	COLLABORATION EARLY INTERVENTION	150,447	121,239	70,605	103,035	116,260
<b>Community Ed Total</b>		<b>6,914,362</b>	<b>7,156,829</b>	<b>7,153,747</b>	<b>7,486,731</b>	<b>7,673,962</b>
Alt Facility	GENERAL	58,291	57,612	-	-	-
Alt Facility	ALTERNATIVE FACILITIES PROGRAM	750,794	515,854	948,199	3,645,937	10,000,000
Alt Facility	CERT OF PARTICIPATION PROJECTS	-	-	1,109,969	475,615	30,230
Alt Facility	CAPITAL PROJECTS LEVY	894,441	757,654	636,515	-	-
<b>Alt Facility Total</b>		<b>1,703,526</b>	<b>1,331,120</b>	<b>2,694,683</b>	<b>4,121,552</b>	<b>10,030,230</b>
Debt	GENERAL	9,959,949	10,040,349	10,278,029	68,787,321	6,805,516
<b>Debt Total</b>		<b>9,959,949</b>	<b>10,040,349</b>	<b>10,278,029</b>	<b>68,787,321</b>	<b>6,805,516</b>
Self Insurance	GENERAL	749,248	727,940	731,513	759,801	750,000
<b>Self Insurance Total</b>		<b>749,248</b>	<b>727,940</b>	<b>731,513</b>	<b>759,801</b>	<b>750,000</b>
<b>Grand Total</b>		<b>104,471,783</b>	<b>108,243,482</b>	<b>110,960,589</b>	<b>176,553,355</b>	<b>124,063,345</b>

**EDINA PUBLIC SCHOOLS**  
Expenditures by Object

FUND	OBJECT	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
General	ADMINISTRATION/SUPERVISION	3,317,091	3,402,770	3,338,472	3,398,353	3,387,167
General	LICENSED CLASSROOM TEACHER	29,387,665	30,886,076	31,808,156	33,177,774	33,566,557
General	NONLICENSED CLASSROOM TEACHER	1,213	-	-	-	-
General	LICENSED INSTRUCTIONAL SUPPORT	1,734,205	1,796,354	1,492,372	1,665,681	1,784,161
General	NONLICENSED INSTRUCT SUPPORT	184,874	190,323	131,740	269,112	431,627
General	SUBSTITUTE TEACHERS	560,225	663,997	695,714	714,897	699,507
General	SUBSTITUTE NONLICENSED CLASSROOM	70,212	56,562	57,681	54,739	32,500
General	PHYSICAL THERAPIST	-	-	64,961	65,434	63,936
General	OCCUPATIONAL THERAPIST	282,087	290,427	271,278	279,343	294,908
General	SPEECH/LANGUAGE PATHOLOGIST	1,033,618	1,056,406	1,089,909	1,124,569	1,149,999
General	SCHOOL NURSE	520,852	511,194	503,111	527,047	535,801
General	SOCIAL WORKERS	431,293	406,232	370,300	387,636	346,115
General	PSYCHOLOGISTS	607,702	622,850	635,112	660,620	675,658
General	CERTIFIED PARAPROFESSIONAL	3,065,375	3,118,471	2,987,950	2,980,335	2,734,186
General	COUNSELORS	989,812	1,031,659	1,051,720	976,318	916,042
General	NON INSTRUCTIONAL SUPPORT	8,232,576	8,337,554	8,256,585	7,770,315	7,869,786
General	ADAPTIVE PHY ED & DAPE	223,910	232,475	271,222	303,380	268,258
General	OTHER SALARY PAYMENTS CERTIFIED	1,377,827	1,351,805	1,599,315	1,572,564	2,813,401
	OTHER SALARY PAYMENTS NON CERTIFIED				981,289	809,938
General	SABBATICAL LEAVE	25,640	56,532	19,454	-	-
General	SEVERANCE	332,243	432,010	479,386	533,632	563,701
General	SALARY BETWEEN FUNDS	14,111	23,875	24,811	22,288	(655)
General	FICA/MEDICARE	3,814,733	3,943,980	3,992,870	4,170,666	4,306,047
General	PERA	844,675	888,795	890,302	923,573	931,925
General	TRA	2,144,558	2,249,385	2,503,613	2,797,222	3,022,844
General	HEALTH INSURANCE	7,034,727	7,477,480	7,735,153	7,955,120	8,607,324
General	LIFE INSURANCE	102,242	81,937	84,923	102,975	109,591
General	DENTAL INSURANCE	328,926	340,430	334,285	335,847	358,157
General	LONG TERM DISABILITY INSURANCE	140,832	126,441	131,808	132,894	113,190
General	TSA/DEFERRED COMPENSATION	658,838	680,407	684,596	715,504	719,026
General	TAX ADV HEALTH ARRANGEMENTS	431,657	571,426	820,359	400,637	34,755
General	WORKERS COMPENSATION	304,458	308,020	396,636	531,269	670,000
General	UNEMPLOYMENT COMPENSATION	163,733	95,751	58,360	47,494	75,000
General	POST EMPLOYMENT BENEFITS	856,076	718,514	663,811	736,499	365,000
General	OTHER BENEFITS	9,980	9,980	9,980	10,630	64,956
General	FED CONTRACTS < \$25000	47,614	75,923	8,367	43,640	46,712
General	FED CONTRACTS > \$25000	31,862	47,112	-	-	-
General	CONSULTING FEES/FEES FOR SVCS	2,193,982	2,290,057	2,487,374	1,638,362	1,889,220
General	FED TUITION PMT < \$25,000	75,000	70,000	150,000	150,000	-
General	COMMUNICATION SERVICES	98,403	94,628	99,907	107,041	70,293
General	POSTAGE	86,760	66,890	57,827	67,112	73,250
General	UTILITY SERVICES	1,685,357	1,650,365	1,686,379	1,862,986	1,895,261
General	INSURANCE	155,283	162,753	240,832	185,821	285,000
General	SPEECH/LANG PATH >\$25,000	21,209	43,623	-	-	-
General	REPAIRS & MAINTENANCE	265,911	338,080	715,138	469,854	361,333
General	FOREIGN LANG INTERPR <\$25,000	18,538	24,197	4,834	6,495	4,700
General	CONTRACTED TRANSPORTATION	455,681	527,272	825,736	1,873,285	1,811,880
General	INTERDISTRICT TRANSPORTATION	(53,482)	(53,298)	(51,923)	(49,379)	(102,945)
General	TRAVEL, CONVENTIONS & CONFERENCE	252,005	297,871	259,135	273,808	351,423
General	OUT OF STATE TRAVEL PD FEDERAL	523	1,418	2,825	2,741	-
General	ENTRY FEES & STUDENT TRAVEL	3,004	1,800	-	-	-
General	OPERATING LEASES OR RENT	51,796	63,808	64,891	91,900	90,546
General	SPEECH/LANG PATH <\$25,000	50,000	51,575	-	-	-
General	LIC SCHL NURSE CONTCT <\$25,000	2,162	2,162	-	-	-
General	LIC NURSE SVCS CONTCT <\$25,000	16,958	16,440	-	-	-
General	OTHER REIMBURSEMENTS	2,915	2,577	-	-	-
General	PAYMENTS TO OTHER SCHOOL DISTRICTS	1,153,259	1,079,517	759,668	1,209,057	935,444
General	TUITION OUT OF STATE	-	-	-	-	-
General	SPEC ED CONTRACTED SVC/PUPILS	23,076	24,131	9,281	34,829	29,350
General	EDUC PURPOSES-NONSCHOOL DIST	410,450	341,414	208,714	320,155	247,605

**EDINA PUBLIC SCHOOLS**  
Expenditures by Object

FUND	OBJECT	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
General	SPEC ED SALARY OTHER DISTRICT	251,184	316,628	179,782	136,000	135,000
General	SPEC ED BENEFIT OTHER DISTRICT	98,715	104,127	59,753	73,177	66,000
General	INTERDEPARTMENT CHARGEBACKS	(40,388)	(26,053)	(29,250)	(29,934)	(80,000)
General	SPEC ED CONTRACTED COOP SERVICE	1,664	2,563	740	343	-
General	SUPPLIES & MATERIALS NON INSTRUCTION	789,449	808,230	899,102	1,469,381	1,600,963
General	SUPPLIES & MATERIALS NON INDIVIDUAL	957,752	1,099,554	955,620	1,067,335	1,405,908
General	SUPPLIES & MATERIALS INDIVIDUAL	200,648	275,920	322,176	198,690	223,567
General	FUELS	293,642	406,503	420,136	410,574	451,960
General	TEXTBOOKS & WORKBOOKS	650,997	434,044	229,098	525,592	560,327
General	STANDARDIZED TESTS	44,135	71,583	62,839	85,749	79,000
General	MEDIA RESOURCES	106,177	95,530	82,580	332	3,100
General	FOOD	152	267	699	294	300
General	BUILDING CONSTRUCTION	544,070	869,112	994,411	1,042,355	1,117,595
General	EQUIPMENT PURCHASED	606,444	543,698	579,771	501,143	760,354
General	SPEC ED INSTRUCTIONAL EQUIPMNT	3,550	29,303	6,125	-	1,149
General	PUPIL TRANSPORTATION VEHICLES	264,106	388,093	310,318	291,665	400,000
General	TECHNOLOGY EQUIPMENT	437,511	458,861	289,110	1,358,066	1,958,901
General	SPEC ED TECHNOLOGY EQUIPMNT	500	-	-	9,357	13,750
General	LEASE PRINCIPAL	70,112	73,798	77,678	221,755	201,603
General	LEASE INTEREST	10,602	6,916	3,037	71,485	59,382
General	OTHER CAPITAL	337,782	353,575	362,353	-	-
General	LOANS INTEREST	38,082	70,973	48,923	36,899	-
General	OTHER DEBT EXPENSE	32,270	16,600	24,500	-	-
General	DUES MEMBERSHIPS LICENSES	55,269	50,123	60,200	40,087	66,041
General	FEDERAL & NONPUBLIC INDIRECT COST	-	(8,123)	(7,477)	(8,724)	(8,000)
General	TAXES, SPECIAL ASSESSMENTS	41,157	36,293	33,151	21,675	86,007
General	PERMANENT TRANSFER OTHER FUNDS	-	113,315	-	-	-
<b>General Total</b>		<b>82,071,813</b>	<b>85,771,867</b>	<b>86,950,304</b>	<b>92,136,639</b>	<b>95,412,387</b>
Food Service	NON INSTRUCTIONAL SUPPORT	72,492	72,572	76,967	78,922	80,000
Food Service	FICA/MEDICARE	5,343	5,303	5,604	5,752	6,120
Food Service	PERA	-	271	942	1,034	1,000
Food Service	TRA	3,682	3,584	3,751	4,115	1,500
Food Service	CONSULTING FEES/FEES FOR SVCS	2,852,168	3,003,225	2,889,339	2,984,715	3,075,130
Food Service	REPAIRS & MAINTENANCE	53,281	63,475	76,750	88,148	58,000
Food Service	INTERDEPARTMENT CHARGEBACKS	27,500	27,500	30,000	30,000	80,000
Food Service	SUPPLIES & MATERIALS NON INSTRUCTION	25,545	10,312	31,621	47,460	57,500
Food Service	COMMODITIES	31,432	23,611	36,576	10,616	25,000
Food Service	MILK	-	-	-	-	-
Food Service	EQUIPMENT PURCHASED	-	5,525	764	10,549	7,000
Food Service	TECHNOLOGY EQUIPMENT	1,444	-	-	-	-
<b>Food Service Total</b>		<b>3,072,885</b>	<b>3,215,378</b>	<b>3,152,314</b>	<b>3,261,311</b>	<b>3,391,250</b>
Community Ed	ADMINISTRATION/SUPERVISION	1,362,055	1,357,395	1,426,854	1,487,466	1,521,274
Community Ed	ECFE/SCHL READINESS COORDINATOR	117,032	117,778	118,530	145,823	146,514
Community Ed	NONLICENSED CLASSROOM TEACHER	-	-	3,013	4,586	3,000
Community Ed	LICENSED INSTRUCTIONAL SUPPORT	33,669	55,810	35,837	65,886	71,036
Community Ed	NON INSTRUCTIONAL SUPPORT	1,733,535	1,776,281	1,765,273	1,701,548	1,716,163
Community Ed	OTHER SALARY PAYMENTS NON CERTIFIED	981,144	1,070,168	1,122,986	1,229,472	1,332,500
Community Ed	SEVERANCE	-	31,231	15,616	-	-
Community Ed	SALARY BETWEEN FUNDS	(14,111)	(23,875)	(24,811)	(22,268)	-
Community Ed	FICA/MEDICARE	306,962	313,574	322,523	330,937	343,655
Community Ed	PERA	206,844	214,822	226,368	228,457	218,559
Community Ed	TRA	56,790	59,946	69,198	82,440	98,781
Community Ed	HEALTH INSURANCE	476,252	500,166	476,353	497,706	509,230
Community Ed	LIFE INSURANCE	6,227	4,504	4,254	4,015	5,240
Community Ed	DENTAL INSURANCE	26,658	28,030	29,896	29,525	30,096
Community Ed	LONG TERM DISABILITY INSURANCE	8,325	7,671	8,667	8,827	9,092
Community Ed	TSA/DEFERRED COMPENSATION	21,415	22,009	19,266	22,529	23,517
Community Ed	TAX ADV HEALTH ARRANGEMENTS	3,101	42,277	12,502	5,589	355
Community Ed	WORKERS COMPENSATION	19,879	16,684	22,438	35,945	18,815
Community Ed	CONSULTING FEES/FEES FOR SVCS	912,288	952,195	953,709	970,639	980,990

**EDINA PUBLIC SCHOOLS**  
Expenditures by Object

FUND	OBJECT	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 BUDGET
Community Ed	COMMUNICATION SERVICES	9,719	11,909	11,126	17,539	19,242
Community Ed	POSTAGE	18,774	13,469	15,056	16,424	15,500
Community Ed	REPAIRS & MAINTENANCE	-	-	-	-	500
Community Ed	CONTRACTED TRANSPORTATION	696	336	-	-	-
Community Ed	INTERDISTRICT TRANSPORTATION	53,482	53,298	51,923	49,379	51,840
Community Ed	TRAVEL, CONVENTIONS & CONFERENCE	9,530	8,626	14,387	25,528	25,560
Community Ed	INTERDEPARTMENT CHARGEBACKS	12,888	(1,367)	(750)	(66)	1,132
Community Ed	SUPPLIES & MATERIALS NON INSTRUCTION	220,192	250,608	271,181	267,797	276,770
Community Ed	SUPPLIES & MATERIALS NON INDIVIDUAL	5,202	-	-	15,606	5,202
Community Ed	TEXTBOOKS & WORKBOOKS	81,138	78,256	71,420	75,019	76,595
Community Ed	MEDIA RESOURCES	-	-	-	-	-
Community Ed	EQUIPMENT PURCHASED	244,575	186,908	103,454	181,658	164,000
Community Ed	DUES MEMBERSHIPS LICENSES	100	-	-	-	-
Community Ed	FEDERAL & NONPUBLIC INDIRECT COST	-	8,123	7,477	8,725	8,804
<b>Community Ed Total</b>		<b>6,914,362</b>	<b>7,156,829</b>	<b>7,153,747</b>	<b>7,486,731</b>	<b>7,673,962</b>
Alt Facility	ADMINISTRATION/SUPERVISION	-	-	-	-	50,246
Alt Facility	NON INSTRUCTIONAL SUPPORT	-	-	-	505	1,000
Alt Facility	OTHER SALARY PAYMENTS	383,180	350,623	376,258	-	-
Alt Facility	FICA/MEDICARE	28,198	26,246	28,247	30	3,920
Alt Facility	PERA	8,319	13,029	14,906	37	3,716
Alt Facility	TRA	14,396	9,249	10,008	-	-
Alt Facility	HEALTH INSURANCE	46,704	45,078	47,302	281	9,180
Alt Facility	LIFE INSURANCE	555	359	395	-	169
Alt Facility	DENTAL INSURANCE	1,900	1,168	1,169	-	684
Alt Facility	LONG TERM DISABILITY INSURANCE	879	811	896	3	116
Alt Facility	TSA/DEFERRED COMPENSATION	4,146	2,626	2,679	-	1,000
Alt Facility	TAX ADV HEALTH ARRANGEMENTS	2,491	1,283	951	-	-
Alt Facility	WORKERS COMPENSATION	-	-	-	-	-
Alt Facility	CONSULTING FEES/FEES FOR SVCS	32,036	56,543	112,591	28,015	10,000
Alt Facility	BUILDING CONTRUCTION	793,929	517,973	1,933,443	3,946,253	9,939,969
Alt Facility	EQUIPMENT PURCHASED	202,278	187,612	121,862	146,428	10,230
Alt Facility	TECHNOLOGY EQUIPMENT	184,515	118,520	43,976	-	-
<b>Alt Facility Total</b>		<b>1,703,526</b>	<b>1,331,120</b>	<b>2,694,683</b>	<b>4,121,552</b>	<b>10,030,230</b>
Debt	BOND PRINCIPAL	6,380,000	6,710,000	6,975,000	7,255,000	4,085,000
Debt	BOND INTEREST	3,578,565	3,327,265	3,035,765	5,839,966	2,715,516
Debt	OTHER DEBT EXPENSE	1,384	3,084	267,264	92,355	5,000
Debt	BOND REFUNDING	-	-	-	55,600,000	-
<b>Debt Total</b>		<b>9,959,949</b>	<b>10,040,349</b>	<b>10,278,029</b>	<b>68,787,321</b>	<b>6,805,516</b>
Self Insurance	CONSULTING FEES/FEES FOR SVCS	749,248	727,940	731,513	759,801	750,000
<b>Self Insurance Total</b>		<b>749,248</b>	<b>727,940</b>	<b>731,513</b>	<b>759,801</b>	<b>750,000</b>
<b>Grand Total</b>		<b>104,471,783</b>	<b>108,243,483</b>	<b>110,960,589</b>	<b>176,553,355</b>	<b>124,063,345</b>