



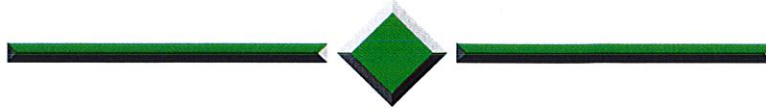
Edina Public
Schools

DEFINING EXCELLENCE

**2017-2018
FINAL BUDGET**

Board Approved December 11, 2017

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DEFINING EXCELLENCE

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December 11, 2017

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

We respectfully submit the 2017-2018 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 2017-18 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 2017-18 include a community center which includes the district service center, community services and an elementary school, five other elementary schools, two middle schools, a high school, and a transportation facility.

ECONOMIC CONDITION AND OUTLOOK

With the exception of voter approved levy referenda, the District is dependent on the State of Minnesota for its revenue authority. The 2017 legislature approved a 2% increase for 2017-18 and 2018-19 in the General Education formula. Previous funding formula increases have been below the annual rate of inflation for the last twenty years. Experience demonstrates that legislated revenue increases are not sufficient to meet the demands posed by the rate of inflation. As a result of these pressures, the District has had to rely on property tax referenda to support its educational programs. In November, 2017, the District was successful in its request to renew and increase the existing operating levy scheduled to sunset in 2018-19. The increase in the operating referendum will maintain the quality of programs and services expected in Edina and prevent \$13+ million in cuts. In May 2015, the District was successful in its request to issue \$124.9 million in bonds to support a number of capital projects. Successful levy referenda votes have allowed the District to maintain its history of educational excellence.

DISTRICT POPULATION

Funding for Minnesota school districts is largely driven by enrollment. The majority of Minnesota school districts are facing declining enrollment. However, over the last five years, the District has averaged a .2% percent increase in students. Enrollment for the 2017-18 school year is projected to be 8,461 which represents a slight decrease over the prior year.

ENROLLMENT PROJECTIONS

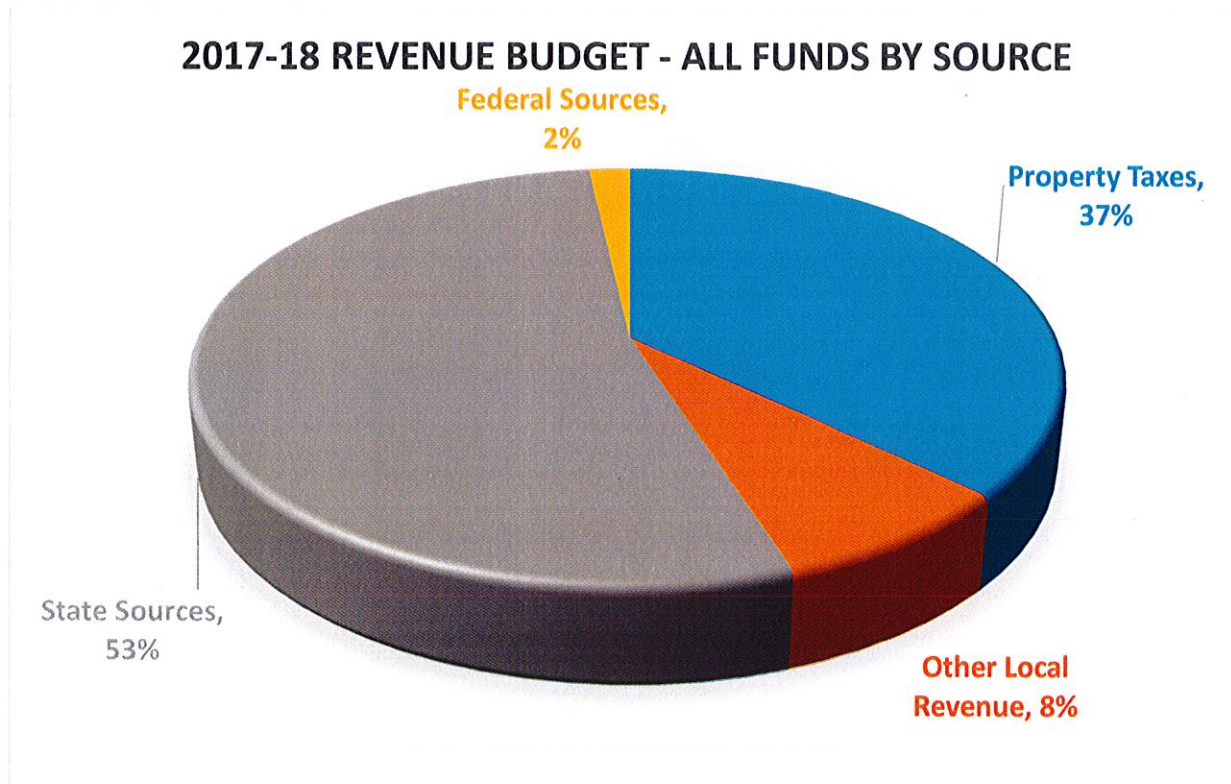
	13-14	13-14	14-15	14-15	15-16	15-16	16-17	16-17	17-18	17-18
	ADM	WADM	ADM	WADM	ADM	WADM	ADM	WADM	ADM	WADM
PRE-K	55	69	68	68	58	58	55	55	58	58
K-HANDICAPPED	18	18	9	9	9	9	6	6	6	6
KINDERGARTEN	537	329	520	520	505	505	558	558	536	536
GRADES 1 TO 3	1,839	2,051	1,837	1,837	1,837	1,837	1,844	1,844	1,821	1,821
GRADES 4 TO 6	1,974	2,093	1,990	1,990	1,975	1,975	1,940	1,940	1,960	1,960
GRADES 7 TO 12	4,015	5,220	4,032	4,838	4,046	4,855	4,076	4,891	4,081	4,897
TOTAL	8,438	9,778	8,456	9,262	8,430	9,239	8,480	9,295	8,461	9,277

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

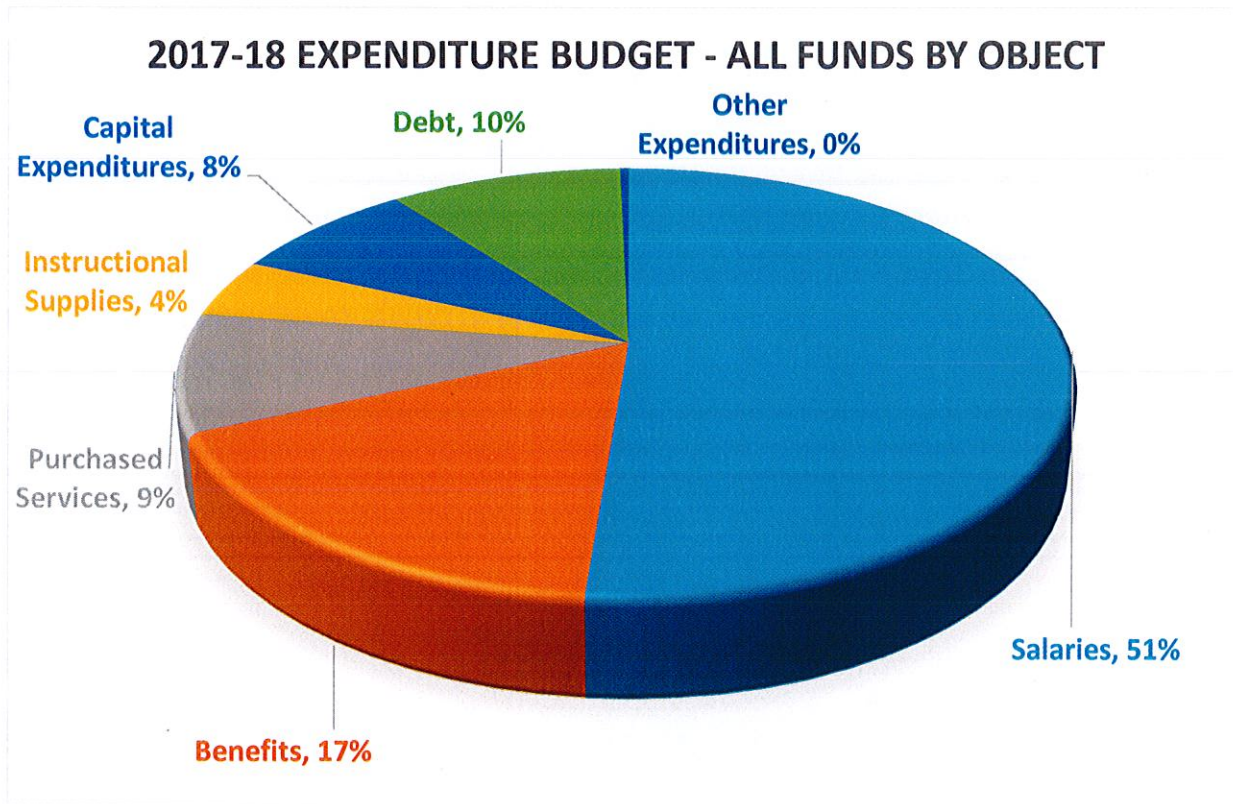
FINANCIAL INFORMATION

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

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



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



FINANCIAL INFORMATION - BY FUND

General Fund

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

This budget anticipates a decrease in student average daily membership (ADM) of 19 students for 2017-18. A 2% general funding formula increase was approved by the 2017 legislature for 2017-18. Revenues and expenditures for Long term facilities maintenance projects that are less than \$2 million are now required to be recorded in the General Fund.

Estimated revenues total \$109,504,444, which is an increase of \$1,180,441 over the previous year. The 1.1% 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, long term facility maintenance levy, and state funding for special education. Decreases in revenue include enrollment decrease, certain miscellaneous revenues, and abatement levies.

Estimated expenditures total \$116,145,670, an increase of \$11,217,572 over the previous year. The 10.7% estimated expenditure increase includes the School Board budget plan approved in March 2017. Increases in expenditures are due to carry over allowances from the previous year in capital and general supplies, long term facility maintenance general fund expenditures, a combination of enhancements added as part of the budget plan approved in April 2017, high school schedule change, and operational costs for increased square footage, start & end time change, employee benefit rates, and lane changes. Decreases in expenditures include budget plan reductions, adjustments for known changes, and special education tuition expenditures. The growth in remaining expenditures is consistent with regional inflationary trends.

The estimated unassigned fund balance is \$4,245,285, the estimated restricted fund balance for the capital, long term facility maintenance, staff development, safe schools, gifted education, learning and development, basic skills, and career and technical is \$319,809. The estimated committed fund balance of Federal JOBZ and 2% to be used for cash flow is \$1,971,478. The estimated assigned fund balance for severance, alternative compensation, subsequent year budget, carryover, and the area learning center is \$2,590,657.

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, 2018 represents 3.7% of annual expenditures or just under a half 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 6% 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, 2018 estimated combined fund balance is \$1,809,227, an increase of \$179,206 from the previous year. The District intends to maintain Food Service and Community Services fund balances below the range of the 25% guideline set by the state.

Food Service Fund

The estimated June 30, 2018 fund balance is \$1,093,309, a decrease of \$53,057 from the previous year. Estimated revenues increased by \$63,664 and estimated expenditures increased by \$268,982 from the previous year. The increase in revenues is primarily due to increased revenues are the expansion of the breakfast program, regular lunch participation, and a required increase in meal rates. The increase in expenditures is primarily due to food costs and lunch room supervision. The district continues to maintain compliance with the Healthy, Hungry Free Kids Act (HHFKA).

Community Service Fund

The estimated June 30, 2018 fund balance is \$715,918, an increase of \$232,263 from the previous year. Estimated revenues increased by \$539,196 and estimated expenditures decreased by \$234,266 from the previous year. The increase in revenues is primarily a result of modifying program revenues based on participation. The increase in expenditures is due to continued adjustment in programming and an intentional realignment of expenditures with programming across programs.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds. The estimated June 30, 2018, fund balance is expected to be \$1,445,892, an increase of \$713,118 from the previous year. Estimated revenues and other financing sources increased by \$1,356,231 and estimated expenditures increased by \$1,175,736 from the previous year. Levy revenues are based on levying 105% of the principal and interest schedule. The fund balance is monitored through a state formula and systematically reduced according to the state-mandated formula. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds issued from 2008 through 2017.

Capital Project-Building Construction Fund

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

The Board approved the district ten year long term facility maintenance facility plan in June of 2016. The plan is to be funded through long term facility maintenance bonds and annual levy and some capital dollars. The bond proceeds and levy funds will be spent according to the long term facility maintenance plan schedule. In May 2015, the District was successful in its request to issue \$124.9 million in bonds to support a number of capital projects.

The estimated June 30, 2018 fund balance is expected to be \$12,540,460 a decrease of \$48,066,254 from the previous year. Estimated revenues and other financing sources decreased by \$18,319,266 primarily due to the issuance of facility maintenance bonds and building bonds issued in April 2017. The decrease in fund balance is due to the spend down of funds on the bond and long term facility maintenance projects.

Internal Service Fund

The Internal Service Fund is used to reserve funds used for the self-insured dental insurance offered by the district to its employees. The estimated June 30, 2018 fund balance is \$487,782 an increase of \$0 from the previous year. Estimated revenues and expenditures remained consistent with the previous year. The increase in fund balance is part of the long term plan to maintain a fund balance that sustains the self-insured dental program on a long term basis.

CONCLUSION

The 2017-18 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.

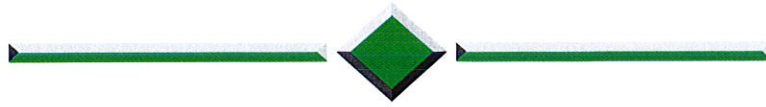
Respectfully submitted,

Margo M. Bauck, RSBO
Director of Business Services

Ra Chhoth
Controller

Matt Hippen
Assistant Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



BOARD OF EDUCATION

Leny Wallen-Friedman, Chair

Sarah Patzloff, Vice-Chair

David Goldstein, Treasurer

Regina Neville, Clerk

Amir Gharbi, Assistant Treasurer

Randy Meyer, Assistant Clerk

Lisa O'Brien, Assistant Clerk

CENTRAL ADMINISTRATION

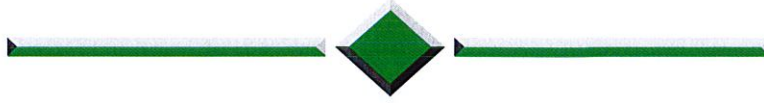
Dr. John Schultz, Superintendent

Margo M. Bauck, Director of Business Services

Ra Chhoth, Controller

Matt Hippen, Assistant Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



Edina Public Schools Strategic Roadmap

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

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

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

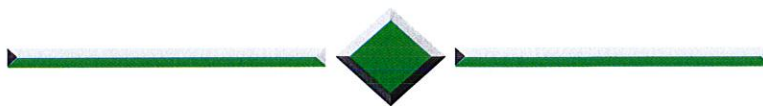
- Mission
- Beliefs and values
- Vision
- Strategic directions
- Strategic parameters

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

Vision 2015

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

INDEPENDENT SCHOOL DISTRICT NO. 273



POLICY 701 ESTABLISHMENT, ADOPTION, AND MODIFICATION OF DISTRICT BUDGET

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

I. Purpose

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

II. General Statement of Policy

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

III. Requirements

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

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

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

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

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

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

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

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

IV. Implementation

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

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

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

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

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

V. Modification of the Budget

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

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

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

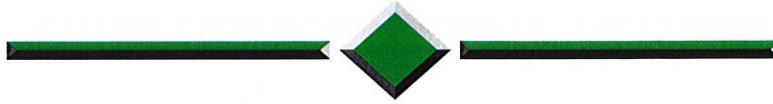
C. The school district's revenue budget may be periodically amended during a fiscal year to reflect updated or revised revenue estimates. The superintendent will make recommendations to the school board for appropriate revisions. If necessary, the school board will also make necessary revisions in the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

**INDEPENDENT SCHOOL DISTRICT #273
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,
AND PROJECTED CHANGES IN FUND BALANCE
Fiscal Year Ending June 30, 2018**

	Audited Balance June 30, 2017	Budget Revenues	Budget Expenditures	Required Transfers	Projected Balance June 30, 2018
GENERAL FUND					
Nonspendable - General	128,765	-	-	-	128,765
Nonspendable - Capital	-	-	-	-	-
Subtotal Nonspendable	128,765	-	-	-	128,765
Restricted for Capital - Carryover	2,453,342	-	2,453,342	-	-
Restricted for Capital	609,980	2,151,924	2,396,454	-	365,450
Restricted for Health & Safety	43,840	(39,846)	-	-	3,994
Restricted for Long Term Facilities Maintenance	-	8,765,577	5,970,642	(2,794,935)	-
Restricted for Staff Development	-	1,148,172	1,197,808	-	(49,636)
Restricted for Safe Schools	-	503,417	606,914	103,497	-
Restricted for Gifted Education	-	133,606	1,301,336	1,167,730	-
Restricted for Learning & Development	-	1,895,558	1,895,558	-	-
Restricted for Basic Skills	-	483,864	1,265,824	781,960	-
Restricted for Career & Technical	-	62,309	175,000	112,691	-
Subtotal Restricted	3,107,162	15,104,581	17,262,878	(629,057)	319,808
Committed for Federal JOBZ	894,821	-	-	(894,821)	-
Committed 2% of Unassigned Fund Balance	1,943,586	-	-	27,892	1,971,478
Subtotal Committed	2,838,407	-	-	(866,929)	1,971,478
Assigned for Separation/Retirement Benefits	2,626,646	-	-	(75,255)	2,551,391
Assigned for Q Comp	131,342	2,397,460	2,489,536	-	39,266
Assigned for Unemployment	-	22,237	60,000	37,763	-
Assigned for Subsequent Year Budget	-	-	-	-	-
Assigned for Bond Operational Costs FY18	750,000	-	-	(750,000)	-
Assigned for Next Gen Program Impl FY18	1,500,000	-	-	(1,500,000)	-
Assigned for Carryover	765,914	-	765,914	-	-
Assigned for Success Center ALC	-	145,501	216,387	70,886	-
Assigned for High School ALP	-	330,450	402,419	71,969	-
Subtotal Assigned	5,773,902	2,895,648	3,934,256	(2,144,637)	2,590,657
Unassigned for Unemployment	-	-	-	-	-
Unassigned for Lease Levy	(387,470)	609,048	921,528	-	(699,950)
Unassigned - General	7,231,389	90,895,167	94,027,007	845,688	4,945,237
Subtotal Unassigned	6,843,919	91,504,215	94,948,535	845,688	4,245,287
Total General	18,692,155	109,504,444	116,145,669	(2,794,935)	9,255,995
FOOD SERVICE FUND					
Nonspendable	16,759	-	-	-	16,759
Restricted	1,129,608	2,982,400	3,035,457	-	1,076,551
Total Food Service	1,146,367	2,982,400	3,035,457	-	1,093,310
COMMUNITY SERVICE FUND					
Nonspendable Community Ed - General	-	-	-	-	-
Restricted for Community Ed - General	449,015	6,065,869	5,924,344	-	590,540
Restricted for ECFE	(49,865)	716,950	667,085	-	-
Restricted for School Readiness	92,185	193,246	134,742	-	150,689
Restricted for Other Community Ed	(7,681)	285,880	303,511	-	(25,312)
Total Community Service	483,654	7,261,945	7,029,682	-	715,917
Total Operating Funds	20,322,176	119,748,789	126,210,808	(2,794,935)	11,065,222
BUILDING FUND					
Nonspendable - Alternative Facilities Levy	10,853	-	-	-	10,853
Restricted for Capital/Technology Levy	791,933	5,344,774	5,870,316	-	266,391
Restricted for \$124.9m Building Bond	39,805,927	150,000	36,670,000	-	3,285,927
Unassigned for Long Term Maintenance Revenue	19,998,001	50,000	13,865,647	2,794,935	8,977,289
Total Building	60,606,714	5,544,774	56,405,963	2,794,935	12,540,460
DEBT SERVICE FUND					
Restricted for Bond Refunding	-	-	-	-	-
Restricted Fund Balance	732,773	15,416,713	14,703,595	-	1,445,891
Total Debt Service	732,773	15,416,713	14,703,595	-	1,445,891
INTERNAL SERVICE FUND - Dental					
Unassigned Fund Balance	487,782	870,000	870,000	-	487,782
Total Internal Service	487,782	870,000	870,000	-	487,782
TOTAL ALL FUNDS	82,149,445	141,580,276	198,190,366	-	25,539,355

INDEPENDENT SCHOOL DISTRICT NO. 273
SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES
2017-2018 BUDGET

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL ALL GOVERNMENTAL FUND TYPES</u>
REVENUES:					
Property Taxes	\$ 30,050,253	\$ 1,119,656	\$ 15,396,713	\$ 5,344,774	\$ 51,911,396
Other Local Revenue	3,377,598	7,799,446	20,000	200,000	11,397,044
State Sources	74,199,524	670,243	-	-	74,869,767
Federal Sources	1,877,069	655,000	-	-	2,532,069
TOTAL REVENUE	\$ 109,504,444	\$ 10,244,345	\$ 15,416,713	\$ 5,544,774	\$ 140,710,276
EXPENDITURES:					
<i>Current:</i>					
District & School Administration	\$ 3,367,150	\$ -	\$ -	\$ -	\$ 3,367,150
District Support Service	3,351,600	-	-	-	3,351,600
Regular Instruction	56,166,607	-	-	-	56,166,607
Vocational Instruction	253,170	-	-	-	253,170
Special Education Instruction	19,794,252	-	-	-	19,794,252
Instructional Support Services	5,699,646	-	-	-	5,699,646
Pupil Support Services	9,855,501	-	-	-	9,855,501
Site, Building and Equipment	17,342,743	-	-	56,405,963	73,748,706
Fixed Cost Programs	315,000	-	-	-	315,000
Food Service	-	3,035,457	-	-	3,035,457
Community Service	-	7,029,682	-	-	7,029,682
<i>Debt Service:</i>					
Principal	-	-	7,180,000	-	7,180,000
Interest and Fiscal Charges	-	-	7,523,595	-	7,523,595
TOTAL EXPENDITURES	\$ 116,145,669	\$ 10,065,139	\$ 14,703,595	\$ 56,405,963	\$ 197,320,366
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (6,641,225)	\$ 179,206	\$ 713,118	\$ (50,861,189)	\$ (56,610,090)
OTHER FINANCING SOURCES (USES)					
Transfers In/(Out)	\$ (2,794,935)	\$ -	\$ -	\$ 2,794,935	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES(USES)	\$ (2,794,935)	\$ -	\$ -	\$ 2,794,935	\$ -
FUND BALANCES JULY 1:					
Nonspendable	\$ 128,765	\$ 16,759	\$ -	\$ 10,853	\$ 156,377
Restricted	\$ 3,107,162	\$ 1,613,262	\$ 732,773	\$ 40,597,860	\$ 46,051,057
Committed	\$ 2,838,407	\$ -	\$ -	\$ -	\$ 2,838,407
Assigned	\$ 5,773,902	\$ -	\$ -	\$ -	\$ 5,773,902
Unassigned -Building Leases	\$ (387,470)	\$ -	\$ -	\$ -	\$ (387,470)
Unassigned - General	\$ 7,231,389	\$ -	\$ -	\$ 19,998,001	\$ 27,229,390
FUND BALANCE TRANSFERS:					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES JUNE 30:					
Nonspendable	\$ 128,765	\$ 16,759	\$ -	\$ 10,853	\$ 156,377
Restricted	\$ 319,808	\$ 1,792,468	\$ 1,445,891	\$ 3,552,318	\$ 7,110,485
Committed	\$ 1,971,478	\$ -	\$ -	\$ -	\$ 1,971,478
Assigned	\$ 2,590,657	\$ -	\$ -	\$ -	\$ 2,590,657
Unassigned -Building Leases	\$ (699,950)	\$ -	\$ -	\$ -	\$ (699,950)
Unassigned - General	\$ 4,945,237	\$ -	\$ -	\$ 8,977,289	\$ 13,922,526



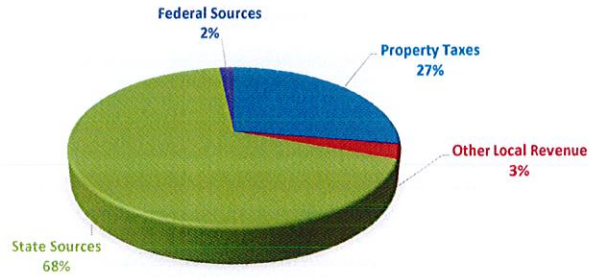
INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND

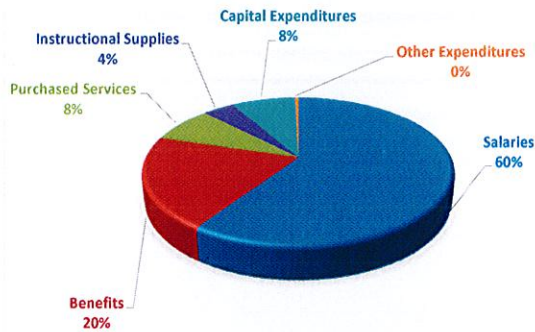
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration,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

INDEPENDENT SCHOOL DISTRICT NO. 273
GENERAL FUND

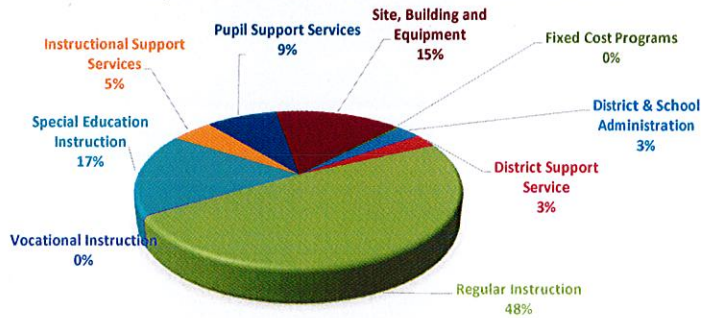
2017-18 REVENUE BUDGET - BY SOURCE



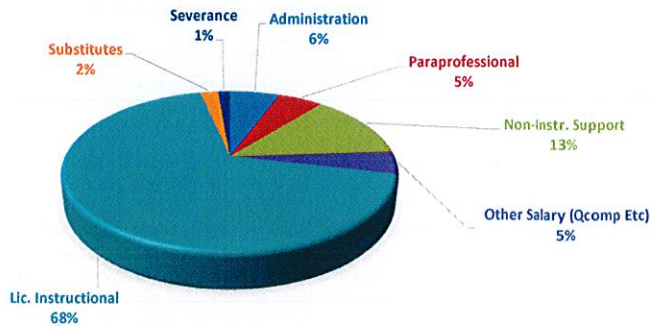
2017-18 EXPENDITURE BUDGET - BY OBJECT



2017-18 EXPENDITURE BUDGET - BY PROGRAM



2017-18 EXPENDITURE BUDGET - SALARY BY OBJ

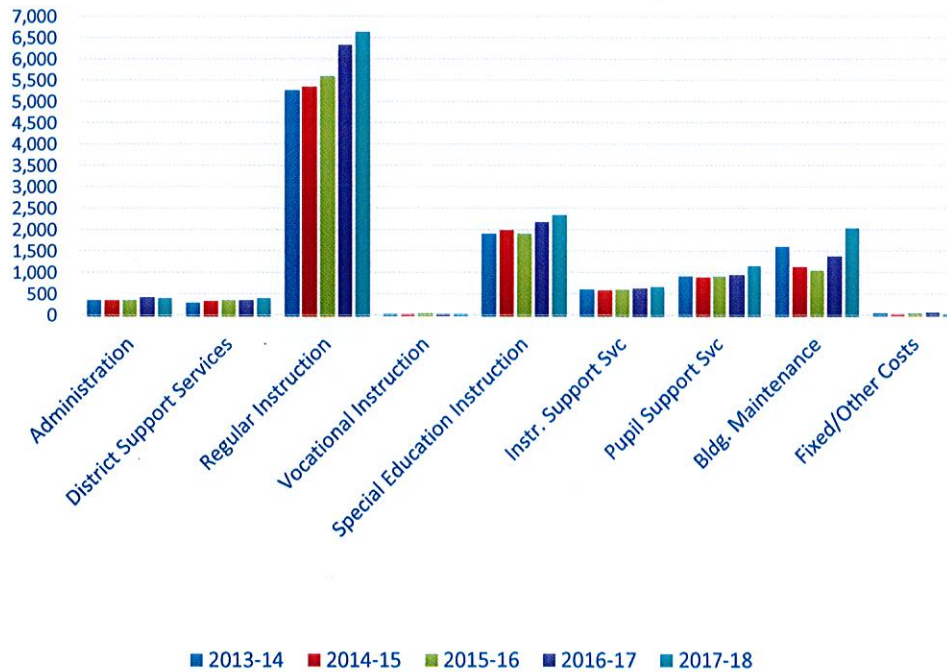


INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND - EXPENDITURES BY PROGRAM

	2013-14	2014-15	2015-16	2016-17	2017-18	2013-14	2014-15	2015-16	2016-17	2017-18
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>
District & School Administration	\$ 3,100,900	\$ 3,124,572	\$ 3,281,563	\$ 3,542,398	\$ 3,367,150	365	368	370	418	398
District Support Service	\$ 2,969,022	\$ 3,063,669	\$ 3,093,531	\$ 3,097,417	\$ 3,351,600	301	352	362	365	396
Regular Instruction	\$ 45,074,133	\$ 47,412,069	\$ 52,518,801	\$ 53,688,788	\$ 56,166,607	5,281	5,346	5,607	6,332	6,638
Vocational Instruction	\$ 357,150	\$ 432,541	\$ 402,746	\$ 280,680	\$ 253,170	44	42	51	33	30
Special Education Instruction	\$ 16,841,301	\$ 16,239,313	\$ 18,601,905	\$ 18,431,801	\$ 19,794,252	1,917	1,998	1,920	2,174	2,339
Instructional Support Services	\$ 4,916,476	\$ 5,063,892	\$ 5,508,758	\$ 5,382,317	\$ 5,699,646	610	583	599	635	674
Pupil Support Services	\$ 7,544,789	\$ 7,745,956	\$ 7,922,598	\$ 8,118,389	\$ 9,855,501	910	895	916	957	1,165
Site, Building and Equipment*	\$ 9,691,920	\$ 9,006,454	\$ 8,954,875	\$ 11,733,576	\$ 17,342,743	1,601	1,150	1,065	1,384	2,050
Fixed Cost Programs	\$ 362,556	\$ 543,004	\$ 579,502	\$ 652,731	\$ 315,000	56	43	64	77	37
	\$ 90,858,247	\$ 92,631,470	\$ 100,864,279	\$ 104,928,097	\$ 116,145,669	\$ 10,777	\$ 10,955	\$ 11,965	\$ 12,375	\$ 13,727

GENERAL FUND - COST PER ADM BY PROGRAM



INDEPENDENT SCHOOL DISTRICT NO. 273

**GENERAL FUND BUDGET
FY 17-18 With Comparative Information for Fiscal Years 14 thru 17
Revenues & Expenditures - by Program**

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Final Budget	Increase/ (Decrease)	% Inc/(Dec)
REVENUES:							
Property Taxes	\$ 10,666,213	\$ 22,950,814	\$ 23,596,521	\$ 30,769,055	\$ 30,050,253	\$ (718,802)	-2.3%
Other Local Revenue	2,593,867	2,794,515	4,100,426	3,788,108	3,377,598	\$ (410,510)	-10.8%
State Sources	76,710,991	68,608,136	71,873,064	71,970,881	74,199,524	\$ 2,228,643	3.1%
Federal Sources	1,809,161	1,488,368	1,871,244	1,795,959	1,877,069	81,110	4.5%
TOTAL REVENUE	\$ 91,780,232	\$ 95,841,833	\$ 101,441,255	\$ 108,324,003	\$ 109,504,444	\$ 1,180,441	1.1%
EXPENDITURES:							
<i>Current:</i>							
District & School Administration	\$ 3,100,900	\$ 3,124,572	\$ 3,281,563	\$ 3,542,398	\$ 3,367,150	\$ (175,248)	-4.9%
District Support Service	2,969,022	3,063,669	3,093,531	3,097,417	3,351,600	\$ 254,183	8.2%
Regular Instruction	45,074,133	47,412,069	52,518,801	53,688,788	56,166,607	\$ 2,477,819	4.6%
Vocational Instruction	357,150	432,541	402,746	280,680	253,170	\$ (27,510)	-9.8%
Special Education Instruction	16,841,301	16,239,313	18,601,905	18,431,801	19,794,252	\$ 1,362,451	7.4%
Instructional Support Services	4,916,476	5,063,892	5,508,758	5,382,317	5,699,646	\$ 317,329	5.9%
Pupil Support Services	7,544,789	7,745,956	7,922,598	8,118,389	9,855,501	\$ 1,737,112	21.4%
Site, Building and Equipment*	9,691,920	9,006,454	8,954,875	11,733,576	17,342,743	\$ 5,609,167	47.8%
Fixed Cost Programs	362,556	543,004	579,502	652,731	315,000	(337,731)	-51.7%
TOTAL EXPENDITURES	\$ 90,858,247	\$ 92,631,470	\$ 100,864,279	\$ 104,928,097	\$ 116,145,669	\$ 11,217,572	10.7%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 921,985	\$ 3,210,363	\$ 576,976	\$ 3,395,906	\$ (6,641,225)		
OTHER FINANCING SOURCES (USES)							
Transfers In/(Out) & Prior Period Adj	\$ 579,600	\$ -	\$ -	\$ (4,102,593)	\$ (2,794,935)		
FUND BALANCES JULY 1:							
Nonspendable	\$ 734,483	\$ 79,058	\$ 148,739	\$ 89,550	\$ 128,765		
Restricted	\$ 517,056	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 3,107,162		
Committed	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 2,838,407		
Assigned	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753	\$ 5,773,902		
Unassigned - Unemployment & Health & Safety	\$ (803,490)	\$ (619,428)	\$ (415,855)	\$ (536,316)	\$ (387,470)		
Unassigned - General	\$ 7,859,337	\$ 9,154,884	\$ 10,316,913	\$ 8,691,658	\$ 7,231,389		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
FUND BALANCES JUNE 30:							
Nonspendable	\$ 79,058	\$ 89,550	\$ 89,550	\$ 128,765	\$ 128,765		
Restricted	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 3,107,162	\$ 319,808		
Committed	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 2,838,407	\$ 1,971,478		
Assigned	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753	\$ 5,773,902	\$ 2,590,657		
Unassigned - Lease Levy & Health & Safety	\$ (619,429)	\$ (415,855)	\$ (536,316)	\$ (387,470)	\$ (699,950)		
Unassigned - General	\$ 9,154,884	\$ 10,376,102	\$ 8,691,658	\$ 7,231,389	\$ 4,945,237		

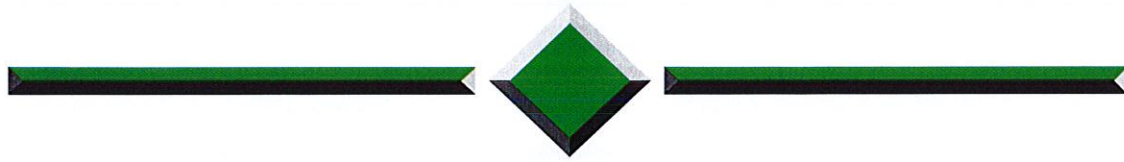
*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.

INDEPENDENT SCHOOL DISTRICT NO. 273

**GENERAL FUND BUDGET
FY 17-18 With Comparative Information for Fiscal Years 14 thru 17
Revenues & Expenditures - by Object**

	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Final Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 10,666,213	\$ 22,950,814	\$ 23,596,521	\$ 30,769,055	\$ 30,050,253	\$ (718,802)	-2.3%
Other Local Revenue	2,593,867	2,794,515	4,100,426	3,788,108	3,377,598	(410,510)	-10.8%
State Sources	76,710,991	68,608,136	71,873,064	71,970,881	74,199,524	2,228,643	3.1%
Federal Sources	1,809,161	1,488,368	1,871,244	1,795,959	1,877,069	81,110	4.5%
TOTAL REVENUE	\$ 91,780,232	\$ 95,841,833	\$ 101,441,255	\$ 108,324,003	\$ 109,504,444	\$ 1,180,441	1.1%
EXPENDITURES:							
Salaries	\$ 57,906,779	\$ 60,034,718	\$ 63,746,024	\$ 66,447,341	\$ 69,102,293	\$ 2,654,952	4.0%
Benefits	19,122,471	19,559,947	22,312,660	22,052,657	23,396,311	1,343,654	6.1%
Purchased Services	8,504,206	7,754,916	9,099,715	8,214,398	9,243,566	1,029,168	12.5%
Instructional Supplies	2,851,029	2,904,748	3,268,783	3,464,056	4,675,702	1,211,646	35.0%
Capital Expenditures	2,354,699	2,303,153	2,363,203	4,274,951	9,251,268	4,976,317	116.4%
Other Expenditures	119,064	73,988	73,894	474,693	476,530	1,837	0.4%
TOTAL EXPENDITURES	\$ 90,858,248	\$ 92,631,470	\$ 100,864,279	\$ 104,928,096	\$ 116,145,670	\$ 11,217,574	10.7%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 4,450,700	\$ 3,210,363	\$ 576,976	\$ 3,395,907	\$ (6,641,226)		
OTHER FINANCING SOURCES (USES)							
Capital Eq. Note & Transfers In/(Out)	\$ 579,600	\$ -	\$ -	\$ (4,102,593)	\$ (2,794,935)		
FUND BALANCES JULY 1:							
Nonspendable	\$ 734,483	\$ 79,058	\$ 89,550	\$ 89,550	\$ 128,765		
Restricted	\$ 517,056	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 3,107,162		
Committed	\$ 2,465,889	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 2,838,407		
Assigned	\$ 3,336,643	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753	\$ 5,773,902		
Unassigned -Unemployment & Health & Safety	\$ (803,490)	\$ (619,428)	\$ (415,855)	\$ (536,316)	\$ (387,470)		
Unassigned - General	\$ 7,859,337	\$ 9,154,884	\$ 10,376,102	\$ 8,691,658	\$ 7,231,389		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
FUND BALANCES JUNE 30:							
Nonspendable	\$ 79,058	\$ 89,550	\$ 89,550	\$ 128,765	\$ 128,765		
Restricted	\$ 1,087,347	\$ 1,333,394	\$ 1,791,869	\$ 3,107,162	\$ 3,19,808		
Committed	\$ 2,562,543	\$ 2,747,450	\$ 2,871,328	\$ 2,838,407	\$ 1,971,478		
Assigned	\$ 3,347,099	\$ 4,691,225	\$ 6,490,753	\$ 5,773,902	\$ 2,590,657		
Unassigned -Unemployment & Health & Safety	\$ (619,429)	\$ (415,855)	\$ (536,316)	\$ (387,470)	\$ (699,950)		
Unassigned - General	\$ 9,154,884	\$ 10,376,102	\$ 8,691,658	\$ 7,231,389	\$ 4,945,236		

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



INDEPENDENT SCHOOL DISTRICT NO. 273

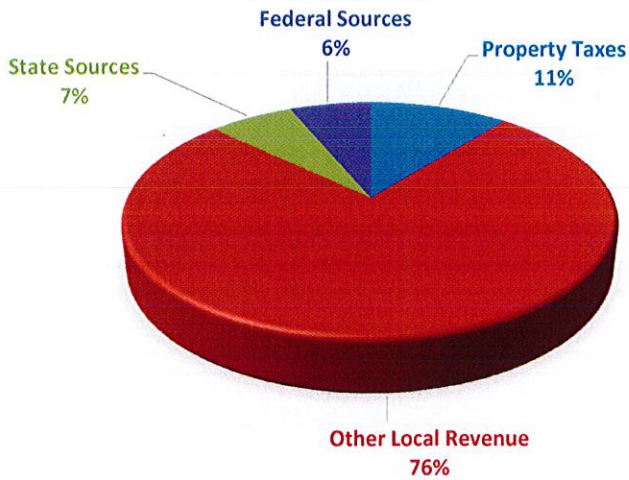
SPECIAL REVENUE FUNDS

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

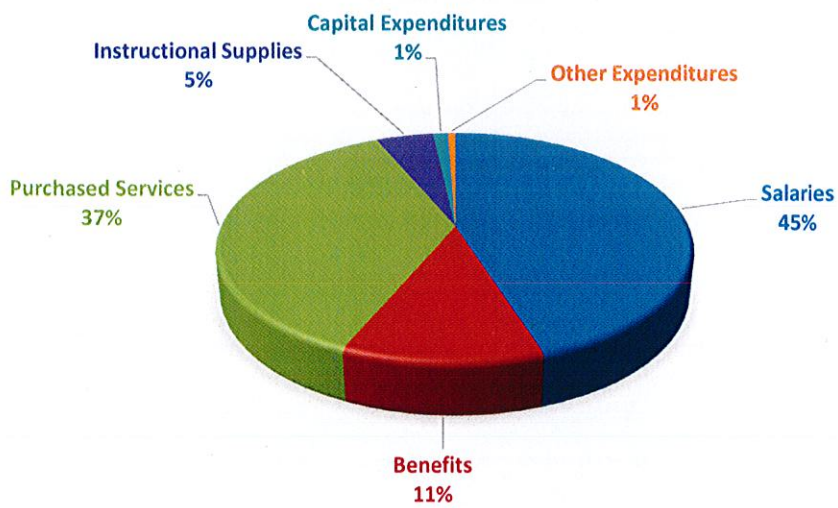
INDEPENDENT SCHOOL DISTRICT NO. 273

SPECIAL REVENUE FUNDS

2017-18 REVENUE BUDGET - BY SOURCE



2017-18 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

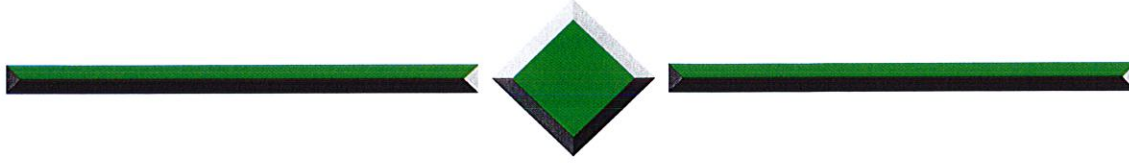
**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET
FY 17-18 With Comparative Information for Fiscal Years 14 thru 17
Revenues & Expenditures - by Object**

	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Final Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
REVENUES:							
Other Local Revenue	\$ 2,771,414	\$ 2,321,711	\$ 2,261,367	\$ 2,158,593	\$ 2,194,350	\$ 35,757	1.7%
State Sources	57,125	71,912	119,607	118,885	133,050	\$ 14,165	11.9%
Federal Sources	442,952	491,186	622,911	641,258	655,000	13,742	2.1%
TOTAL REVENUE	\$ 3,271,491	\$ 2,884,809	\$ 3,003,885	\$ 2,918,736	\$ 2,982,400	\$ 63,664	2.2%
EXPENDITURES:							
Salaries	\$ 77,826	\$ 117,503	\$ 101,162	\$ 111,113	\$ 247,336	\$ 136,223	122.6%
Benefits	11,287	16,969	16,740	16,236	38,621	\$ 22,385	137.9%
Purchased Services	3,063,069	2,613,563	2,437,049	2,457,552	2,520,000	\$ 62,448	2.5%
Supplies and Commodities	31,538	28,249	139,023	163,316	154,500	\$ (8,816)	-5.4%
Capital Expenditures	-	7,000	33,742	18,258	75,000	56,742	310.8%
TOTAL EXPENDITURES	\$ 3,183,720	\$ 2,783,284	\$ 2,727,716	\$ 2,766,475	\$ 3,035,457	\$ 268,982	9.7%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 87,771	\$ 101,525	\$ 276,169	\$ 152,261	\$ (53,057)		
OTHER FINANCING SOURCES (USES)							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JULY 1:							
Nonspendable - Food Service							
Restricted - Food Service	\$ 528,640	\$ 616,411	\$ 717,936	\$ 994,105	\$ 1,146,366		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:							
Nonspendable - Food Service							
Restricted - Food Service	\$ 616,411	\$ 717,936	\$ 994,105	\$ 1,146,366	\$ 1,093,309		

INDEPENDENT SCHOOL DISTRICT NO. 273

**COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET
FY 17-18 With Comparative Information for Fiscal Years 14 thru 17
Revenues & Expenditures - by Object**

	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Final Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 536,211	\$ 1,140,660	\$ 1,153,680	\$ 1,177,557	\$ 1,119,656	\$ (57,901)	-4.9%
Other Local Revenue	6,501,903	5,561,794	5,436,099	5,059,902	5,605,096	545,194	10.8%
State Sources	819,667	352,391	459,638	485,290	537,193	51,903	10.7%
TOTAL REVENUE	\$ 7,857,781	\$ 7,054,845	\$ 7,049,417	\$ 6,722,749	\$ 7,261,945	\$ 539,196	8.0%
EXPENDITURES:							
Salaries	\$ 4,832,935	\$ 4,092,706	\$ 4,333,946	\$ 4,562,774	\$ 4,277,175	\$ (285,599)	-6.3%
Benefits	1,258,294	983,236	1,075,245	1,139,943	1,123,706	(16,237)	-1.4%
Purchased Services	1,171,771	1,362,035	1,300,197	1,139,122	1,204,390	65,268	5.7%
Instructional Supplies	381,156	398,907	484,889	352,650	318,888	(33,762)	-9.6%
Capital Expenditures	178,223	172,290	46,714	17,497	44,810	27,313	156.1%
Other Expenditures	8,696	10,461	7,570	51,962	60,713	8,751	16.8%
TOTAL EXPENDITURES	\$ 7,831,075	\$ 7,019,635	\$ 7,248,561	\$ 7,263,948	\$ 7,029,682	\$ (234,266)	-3.2%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 26,706	\$ 35,210	\$ (199,144)	\$ (541,199)	\$ 232,263		
OTHER FINANCING SOURCES (USES)							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FUND BALANCES JULY 1:							
Restricted - Community Service	\$ 1,162,082	\$ 1,188,788	\$ 1,223,998	\$ 1,024,854	\$ 483,655		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:							
Restricted - Community Service	\$ 1,188,788	\$ 1,223,998	\$ 1,024,854	\$ 483,655	\$ 715,918		



INDEPENDENT SCHOOL DISTRICT NO. 273

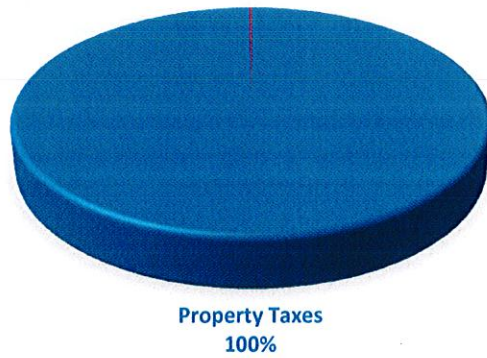
DEBT SERVICE FUND

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.

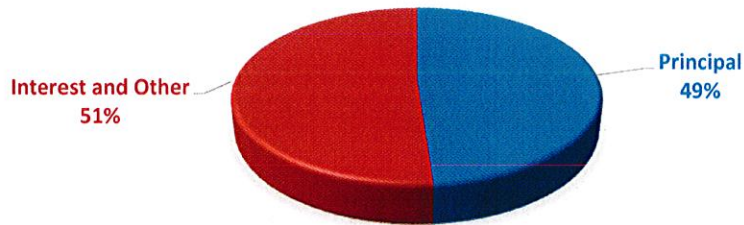
INDEPENDENT SCHOOL DISTRICT NO. 273

DEBT SERVICE FUND

2017-18 REVENUE - BY SOURCE



2017-18 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

**DEBT SERVICE FUND BUDGET
FY 17-18 With Comparative Information for Fiscal Years 14 thru 17
Revenues & Expenditures - by Object**

	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Final Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 6,970,712	\$ 7,073,281	\$ 6,774,556	\$ 14,036,542	\$ 15,396,713	\$ 1,360,171	9.7%
Other Local Revenue	2,600	1,549	3,414	21,013	20,000	(1,013)	-4.8%
State Sources	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 6,973,312	\$ 7,074,830	\$ 6,777,970	\$ 14,057,555	\$ 15,416,713	\$ 1,359,158	9.7%
EXPENDITURES:							
<i>Debt Service:</i>							
Principal	\$ 4,085,000	\$ 4,115,000	\$ 4,245,000	\$ 6,130,000	\$ 7,180,000	\$ 1,050,000	17.1%
Interest and fiscal charges	2,716,965	2,550,143	5,213,586	7,397,859	7,523,595	125,736	1.7%
TOTAL EXPENDITURES	\$ 6,801,965	\$ 6,665,143	\$ 9,458,586	\$ 13,527,859	\$ 14,703,595	\$ 1,175,736	8.7%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 171,347	\$ 409,687	\$ (2,680,616)	\$ 529,696	\$ 713,118		
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	\$ -	\$ 71,646	\$ 1,452,353	\$ 2,927	\$ -		
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES(USES)	\$ -	\$ 71,646	\$ 1,452,353	\$ 2,927	\$ -		
FUND BALANCES JULY 1:							
Restricted	\$ 775,734	\$ 947,081	\$ 1,428,414	\$ 200,151	\$ 732,774		
FUND BALANCE TRANSFERS:							
Restricted	n/a	n/a	n/a	n/a			
FUND BALANCES JUNE 30:							
Restricted	\$ 947,081	\$ 1,428,414	\$ 200,151	\$ 732,774	\$ 1,445,892		

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, 2017

<u>LONG TERM DEBT</u>	<u>ISSUE DATE</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>BALANCE OUTSTANDING</u>
G.O. Alternative Facilities Bonds	5/8/2008	3.00-3.60%	2/1/2019	\$1,025,000
G.O. Refunding Bonds	9/7/2011	4.00-5.00%	2/1/2026	35,500,000
G.O. Alternative Facilities Bonds	2/21/2013	2.00-3.00%	2/1/2026	11,575,000
G.O. Alternative Facilities Bonds	12/30/2014	3.00-3.50%	2/1/2035	6,050,000
G.O. Building Bonds	7/22/2015	4.00-5.00%	2/1/2037	111,730,000
G.O. Facilities Maintenance & Building Bonds	4/13/2017	2.50-4.00%	2/1/2031	16,350,000
TOTAL LONG TERM DEBT				<u>\$182,230,000</u>

SCHEDULE OF LONG TERM DEBT PRINCIPAL AND INTEREST MATURITIES

<u>FISCAL YEAR ENDING 30-Jun</u>	<u>BOND PRINCIPAL</u>	<u>BOND INTEREST</u>	<u>TOTAL</u>
2018	7,180,000	7,508,595	14,688,595
2019	7,405,000	7,258,596	14,663,596
2020	8,140,000	6,895,625	15,035,625
2021	7,710,000	6,500,725	14,210,725
2022	8,365,000	6,128,725	14,493,725
2023	8,725,000	5,781,225	14,506,225
2024	8,305,000	5,430,525	13,735,525
2025	6,780,000	5,087,081	11,867,081
2026-2037	119,620,000	31,069,863	150,689,863
TOTALS	<u>\$182,230,000</u>	<u>\$81,660,960</u>	<u>\$263,890,960</u>



INDEPENDENT SCHOOL DISTRICT NO. 273

CAPITAL PROJECT-BUILDING CONSTRUCTION FUND

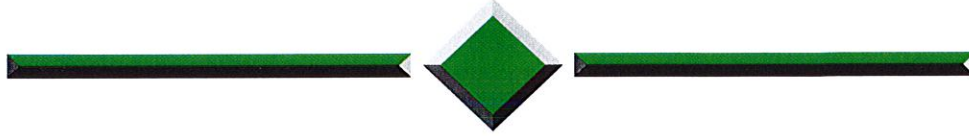
The Capital Project-Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or the Long Term Facilities Maintenance Bonds . Construction costs for buildings and additions consist of the following: expenditures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

INDEPENDENT SCHOOL DISTRICT NO. 273

**CAPITAL PROJECT- BUILDING CONSTRUCTION FUND BUDGET
FY 17-18 With Comparative Information for Fiscal Years 14 thru 17
Revenues & Expenditures - by Object**

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Final Budget	Increase/ (Decrease)	% Inc/(Dec)
REVENUES:							
Property Taxes	\$ 8,856,632	\$ 9,199,284	\$ 11,570,343	\$ 5,061,998	\$ 5,344,774	\$ 282,776	5.6%
Other Local Revenue	219	195	692,456	682,178	200,000	(482,178)	-70.7%
State Sources	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 8,856,851	\$ 9,199,479	\$ 12,262,799	\$ 5,744,176	\$ 5,544,774	\$ (199,402)	-3.5%
EXPENDITURES:							
<i>Current:</i>							
Salaries and Wages	\$ 1,282,012	\$ 1,365,682	\$ 1,512,172	\$ 1,601,274	\$ 1,620,525	\$ 19,251	1.2%
Employee Benefits	398,708	418,503	488,279	466,934	468,652	1,718	0.4%
Purchased Services	133,554	153,887	5,933,989	7,750,633	4,613,525	(3,137,108)	-40.5%
Supplies and Materials	195,088	254,166	218,495	319,765	1,321,578	1,001,813	313.3%
Capital Expenditures	13,522,748	13,663,961	16,357,600	70,738,771	48,381,683	(22,357,088)	-31.6%
Other Expenditures	117,972	597,426	968,609	7,288	-	(7,288)	-100.0%
TOTAL EXPENDITURES	\$ 15,650,082	\$ 16,453,625	\$ 25,479,144	\$ 80,884,665	\$ 56,405,963	\$ (24,478,702)	-30.3%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (6,793,231)	\$ (7,254,146)	\$ (13,216,345)	\$ (75,140,489)	\$ (50,861,189)		
OTHER FINANCING SOURCES (USES)							
Transfers In/(Out)	\$ -	\$ -	\$ -	\$ 4,102,593	\$ 2,794,935		
General Obligation Bond Proceeds/Premiums	\$ 1,740,000	\$ 6,538,600	\$ 124,776,471	\$ 16,812,206	\$ -		
TOTAL OTHER FINANCING SOURCES(USES)	\$ 1,740,000	\$ 6,538,600	\$ 124,776,471	\$ 20,914,799	\$ 2,794,935		
FUND BALANCES JULY 1:							
Unassigned	\$ 9,041,055	\$ 3,987,824	\$ 3,272,278	\$ 114,832,404	\$ 60,606,714		
FUND BALANCE TRANSFERS:							
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:							
Unassigned	\$ 3,987,824	\$ 3,272,278	\$ 114,832,404	\$ 60,606,714	\$ 12,540,460		

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



INDEPENDENT SCHOOL DISTRICT NO. 273

INTERNAL SERVICE FUND

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

INDEPENDENT SCHOOL DISTRICT NO. 273

**INTERNAL SERVICE FUND BUDGET
FY 17-18 With Comparative Information for Fiscal Years 14 thru 17
Statement of Net Assets**

	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Final Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<u>NON OPERATING INCOME:</u>							
Contribution from the General Fund	\$ 820,368	\$ 826,470	\$ 855,693	\$ 879,492	\$ 870,000	\$ (9,492)	-1.1%
TOTAL NON OPERATING INCOME	\$ 820,368	\$ 826,470	\$ 855,693	\$ 879,492	\$ 870,000	\$ (9,492)	-1.1%
<u>NON OPERATING EXPENSE:</u>							
Contribution to the General Fund	\$ 753,725	\$ 777,971	\$ 824,099	\$ 830,258	\$ 870,000	\$ 39,742	4.8%
TOTAL NON OPERATING EXPENSE	\$ 753,725	\$ 777,971	\$ 824,099	\$ 830,258	\$ 870,000	\$ 39,742	4.8%
CHANGE IN NET ASSETS	\$ 66,643	\$ 48,499	\$ 31,594	\$ 49,234	\$ -		
NET ASSETS JULY 1:							
Unrestricted	\$ 291,812	\$ 358,455	\$ 406,954	\$ 438,548	\$ 487,782		
NET ASSETS JUNE 30:							
Unrestricted	\$ 358,455	\$ 406,954	\$ 438,548	\$ 487,782	\$ 487,782		

PROGRAM DESCRIPTIONS

District and School Administration

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

District Support Services

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

Regular Instruction

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

Vocational Instruction

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

Special Education Instruction

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

Instructional Support Services

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

Pupil Support Services

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

Site, Buildings and Equipment

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

Fiscal and Other Fixed Costs

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

EDINA PUBLIC SCHOOLS
Revenues by Fund

FUND	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
GENERAL	91,780,232	95,841,833	101,441,255	108,324,003	106,323,266	109,504,444
FOOD SERVICE	3,271,491	2,884,807	3,003,885	2,918,736	2,982,400	2,982,400
COMMUNITY SERVICES	7,857,781	7,054,847	7,049,417	6,722,749	6,954,881	7,261,945
CONSTRUCTION	8,856,851	15,245,079	137,039,270	26,658,975	9,895,053	8,339,709
DEBT SERVICE	6,973,312	7,146,476	8,230,323	14,060,482	15,406,713	15,416,713
SELF INSURANCE	820,368	826,470	855,693	879,492	835,000	870,000
GRAND TOTAL	119,560,035	128,999,513	257,619,843	159,564,437	142,397,313	144,375,211

EDINA PUBLIC SCHOOLS

Revenues by Organization

FUND	ORGANIZATION	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
General	DISTRICT WIDE	90,312,944	94,142,144	98,432,719	105,559,921	104,068,668	107,256,346
General	SOUTH VIEW MIDDLE SCHOOL	204,951	232,524	354,635	352,027	281,300	291,300
General	VALLEY VIEW MIDDLE SCHOOL	103,517	137,666	232,319	162,571	112,445	105,945
General	EDINA HIGH SCHOOL	1,158,819	1,324,493	1,890,155	1,906,404	1,468,853	1,458,853
General	CONCORD	-	-	113,316	69,601	96,000	96,000
General	CORNELIA	-	-	62,793	29,952	38,000	38,000
General	COUNTRYSIDE	-	7	96,708	73,708	40,000	40,000
General	HIGHLANDS	-	-	115,862	105,383	100,000	100,000
General	CREEK VALLEY	-	5,000	52,661	46,650	40,000	40,000
General	NORMANDALE	-	-	90,087	17,786	78,000	78,000
General Total		91,780,232	95,841,833	101,441,255	108,324,003	106,323,266	109,504,444
Food Service	DISTRICT WIDE	1,368,330	1,303,979	1,006,668	1,032,285	729,400	841,550
Food Service	OUR LADY OF GRACE	207,098	175,231	164,832	153,274	168,000	162,000
Food Service	SOUTH VIEW MIDDLE SCHOOL	478,142	422,127	402,235	388,628	262,000	395,000
Food Service	VALLEY VIEW MIDDLE SCHOOL	571,647	477,526	408,248	388,883	272,000	398,000
Food Service	EDINA HIGH SCHOOL	646,275	505,808	417,465	372,592	700,000	391,850
Food Service	CONCORD	-	-	121,322	125,814	171,000	164,000
Food Service	CORNELIA	-	50	84,023	82,148	119,000	113,000
Food Service	COUNTRYSIDE	-	-	85,555	80,357	120,000	111,000
Food Service	HIGHLANDS	-	85	115,236	109,984	161,000	151,000
Food Service	CREEK VALLEY	-	-	81,962	70,098	119,000	104,000
Food Service	NORMANDALE	-	2	116,339	114,672	161,000	151,000
Food Service Total		3,271,491	2,884,807	3,003,885	2,918,736	2,982,400	2,982,400
Community Ed	DISTRICT WIDE	7,857,781	7,054,847	7,049,418	6,722,749	6,954,881	7,261,945
Community Ed Total		7,857,781	7,054,847	7,049,418	6,722,749	6,954,881	7,261,945
Construction	DISTRICT WIDE	8,856,632	15,244,884	137,039,036	26,658,975	9,895,053	8,339,709
Construction	SOUTH VIEW MIDDLE SCHOOL	167	56	-	-	-	-
Construction	CONCORD	52	139	234	-	-	-
Construction Total		8,856,851	15,245,079	137,039,270	26,658,975	9,895,053	8,339,709
Debt	DISTRICT WIDE	6,973,312	7,146,476	8,230,322	14,060,482	15,406,713	15,416,713
Debt Total		6,973,312	7,146,476	8,230,322	14,060,482	15,406,713	15,416,713
Self Insurance	DISTRICT WIDE	820,368	826,470	855,693	879,492	835,000	870,000
Self Insurance Total		820,368	826,470	855,693	879,492	835,000	870,000
Grand Total		119,560,035	128,999,512	257,619,843	159,564,437	142,397,313	144,375,211

EDINA PUBLIC SCHOOLS

Revenues by Program

FUND	PROGRAM	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
General	GENERAL	76,146,449	79,376,526	82,350,984	82,387,209	77,608,471	76,611,973
General	GENERAL ADMINISTRATIVE SUPPORT	-	-	-	-	-	-
General	BUSINESS SUPPORT SERVICES	-	2,000	10,850	10,800	-	-
General	GENERAL ELEMENTARY	1,941,057	1,959,970	2,482,992	2,329,181	2,845,364	2,828,597
General	TITLE II IMPROVING TEACH QLTY	99,552	92,492	111,306	108,071	92,881	100,223
General	TITLE III, PART A ENGLISH LA	42,095	31,324	64,331	37,198	33,000	43,858
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	-	-	549,516	473,226	655,718	662,095
General	SECONDARY GENERAL	38,524	63,902	-	-	-	-
General	TITLE I BASIC ESEA PROGRAM	392,405	231,589	158,452	186,338	174,655	163,717
General	GIFTED & TALENTED	129,065	132,265	132,118	134,759	134,625	133,606
General	FOREIGN LANGUAGE	-	-	10,355	5,617	-	-
General	FAMILY LIVING SCIENCE	-	-	525	-	-	-
General	INDUSTRIAL EDUCATION	-	-	35,040	(292)	-	-
General	INSTRUMENTAL MUSIC	-	-	911	745	39,600	39,600
General	CO-CURRICULAR ACTIVITIES	542,696	687,919	719,658	737,699	507,850	507,850
General	BOYS/GIRLS ATHLETICS	42,900	32,085	74,737	133,999	31,842	31,842
General	BOYS ATHLETICS	235,120	293,957	389,621	398,893	355,611	355,611
General	GIRLS ATHLETICS	222,028	242,473	256,464	292,519	257,150	257,150
General	EXTRA-CURRICULAR ACTIVITIES	400	1,711	2,636	1,560	2,500	2,500
General	VOC ED-SPECIAL NEEDS	-	-	5,000	-	65,000	65,000
General	SPECIAL ED GENERAL	9,916,588	10,648,301	11,983,040	11,619,731	11,130,000	12,393,479
General	SPECIAL ED DEAF-HARD OF HEARING	-	-	630	-	-	-
General	EARLY CHILDHOOD SPECIAL ED	55,779	61,743	48,910	48,813	64,244	83,965
General	SPEC ED STUDENTS W/O DISABILITY	-	-	-	-	-	-
General	GENERAL INSTRUCTIONAL SUPPORT	25,000	40,128	24,323	27,446	2,248,847	2,257,466
General	SV DEVICE REPAIR	-	36	1,439	-	32,000	32,000
General	STAFF DEVELOPMENT	1,036,458	1,078,849	1,102,504	1,125,668	1,157,874	1,148,172
General	HEALTH SERVICES	-	-	500	-	-	-
General	PUPIL TRANSPORTATION	425,136	439,729	490,575	446,524	1,315,666	1,053,432
General	OPERATIONS & MAINTENANCE	121,611	121,345	125,600	96,024	203,000	210,000
General	CAPITAL FACILITIES	367,367	303,491	308,238	7,722,273	7,367,368	10,522,308
General Total		91,780,232	95,841,833	101,441,255	108,324,001	106,323,266	109,504,444
Food Service	FOOD SERVICE	3,271,491	2,884,807	3,003,884	2,918,737	2,982,400	2,982,400
Food Service Total		3,271,491	2,884,807	3,003,884	2,918,737	2,982,400	2,982,400
Community Ed	GENERAL COMM EDUCATION	903,988	960,329	893,186	802,070	618,322	557,340
Community Ed	ADULTS W/DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	4,149,739	2,998,665	3,184,495	3,271,775	3,391,184	3,675,823
Community Ed	EARLY CHILDHOOD & FAMILY ED	639,456	676,074	613,637	623,578	696,761	722,509
Community Ed	SCHOOL READINESS	89,248	97,543	146,446	237,212	191,130	193,246
Community Ed	YOUTH DEVELOPMENT SERVICE	1,248,806	1,423,379	1,322,224	1,045,217	1,157,191	1,156,585
Community Ed	OTHER COMMUNITY EDUCATION	821,343	893,656	884,229	737,697	895,091	951,240
Community Ed Total		7,857,781	7,054,847	7,049,419	6,722,749	6,954,881	7,261,945
Construction	CAPITAL FACILITIES BONDS	-	-	-	-	-	-
Construction	BUILDING CONSTRUCTION	8,856,851	15,245,079	137,039,270	26,658,976	9,895,053	8,339,709
Construction Total		8,856,851	15,245,079	137,039,270	26,658,976	9,895,053	8,339,709
Debt	GENERAL	6,973,312	7,146,476	8,230,322	14,060,482	15,406,713	15,416,713
Debt Total		6,973,312	7,146,476	8,230,322	14,060,482	15,406,713	15,416,713
Self Insurance	GENERAL	820,368	826,470	855,693	879,492	835,000	870,000
Self Insurance Total		820,368	826,470	855,693	879,492	835,000	870,000
Grand Total		119,560,035	128,999,513	257,619,843	159,564,437	142,397,313	144,375,211

EDINA PUBLIC SCHOOLS

Revenues by Finance

FUND	FINANCE	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
General	GENERAL	78,285,985	82,857,665	87,894,781	94,992,092	91,489,669	94,816,736
General	FED EDUCATION JOBS FUND FY12	-	-	-	-	-	-
General	OPERATING CAPITAL	2,116,361	2,198,399	2,207,790	2,316,572	2,704,981	2,721,126
General	AREA LEARNING CENTER	135,937	109,664	179,782	168,301	144,812	145,501
General	AREA LRNING CTR STATE APPROVED	362,648	340,862	317,249	321,666	329,573	145,501
General	TELECOMMUNICATIONS ACCESS	60,554	-	-	-	-	-
General	ACHIEVEMENT & INTEGRATION	877,399	819,195	875,122	990,817	984,612	1,055,976
General	ALTERNATIVE ATTENDANCE	-	-	-	-	-	-
General	INTEGRATION AID & LEVY	-	-	-	-	-	-
General	STAFF DEVELOPMENT	1,036,458	1,078,849	1,099,945	1,125,668	1,157,874	1,148,172
General	BASIC SKILLS	388,462	423,119	417,775	464,931	450,071	483,864
General	INCENTIVE REVENUE	94,498	93,226	93,688	58,872	93,720	93,610
General	LEARNING AND DEVELOPMENT	1,911,938	1,912,049	1,902,281	1,903,053	1,909,425	1,895,558
General	ALTERNATIVE TEACHER PAY SYSTEM	2,196,517	2,204,120	2,217,118	2,214,017	2,226,341	2,234,960
General	SAFE SCHOOLS CRIME LEVY	398,292	424,778	471,230	474,045	503,417	503,417
General	MED ASSIST THIRD PARTY BILLING	131,954	144,734	182,843	144,160	180,000	157,000
General	GIFTED AND TALENTED	129,065	132,265	132,118	134,759	134,625	133,606
General	TITLE I BASIC ESEA PROGRAM	392,405	231,589	158,452	186,338	174,655	163,717
General	TITLE II IMPROVE TEACHER QULTY	99,552	92,492	111,306	108,071	92,881	100,223
General	TITLE III, PART A ENGLISH LA	42,095	31,324	59,331	37,198	33,000	43,858
General	PL101-476 GENL SPEC EDUCATION	1,201,900	1,054,219	1,484,515	1,401,862	1,299,284	1,472,306
General	PL101-476 EARLY EDUCATION HAND	28,142	35,966	25,157	28,143	28,873	47,272
General	INFNTS & TDLRS (0-2) PL102-119	27,637	25,777	23,753	20,670	35,371	36,693
General	FED EARLY INTERVENING SERVICES	-	-	-	-	-	-
General	FEDERAL - CIMP	3,905	3,792	-3792	-	-	-
General	IDEA PART B 619 PROF DEVELPMNT	-	-	-	-	-	-
General	IDEA INTERAGENCY	-	-	-	-	-	-
General	ARRA PART B 611	-	-	-	-	-	-
General	ARRA PART B 619	-	-	-	-	-	-
General	ARRA TARGETED BIRTH-2	-	-	-	-	-	-
General	MISC DIRECT FEDERAL REVENUE	-	-	-	-	-	-
General	FEDERAL PERKINS GRANT	13,524	13,208	12,521	13,677	13,000	13,000
General	FEDERAL PERKINS COOP	-	-	-	-	-	-
General	TRANS TO MULTI-DISTRICT INTEGRATION	1,147,994	1,033,379	889,111	590,566	850,000	600,000
General	REGULAR TO AND FROM SCHOOL	357,593	368,417	420,675	398,174	393,666	393,932
General	CAPITAL PROJECTS LEVY	-	-	-	-	-	-
General	OPEB PAY-AS-YOU-GO LEVY	-	-	-	-	796,107	796,107
General	COLLABORATION EARLY INTERVENTION	233,709	145,913	151,175	174,911	170,000	175,000
General	CAREER AND TECHNICAL - GENERAL	39,299	-	67,329	52,989	62,309	62,309
General	CAREER AND TECHNICAL - SPEC ED	66,409	66,835	50,000	2,451	65,000	65,000
General	LEARN & SERVE AMERICA	-	-	-	-	-	-
General	FEDERAL CHOICE GRANT(WMEP)	-	-	-	-	-	-
General Total		91,780,232	95,841,833	101,441,255	108,324,003	106,323,266	109,504,444
Food Service	NATL SCHOOL LUNCH PROGRAM	1,344,604	1,512,293	1,754,357	1,582,492	1,704,400	1,690,550
Food Service	SCHOOL BREAKFAST PROGRAM	32,249	41,209	106,373	113,692	110,000	114,000
Food Service	A LA CARTE FOOD SERVICE	1,894,639	1,331,305	1,143,155	1,222,552	1,168,000	1,177,850
Food Service Total		3,271,491	2,884,807	3,003,885	2,918,736	2,982,400	2,982,400
Community Ed	GENERAL	5,062,726	3,937,744	4,011,203	4,009,913	-	-
Community Ed	COMMUNITY EDUCATION	1,261,708	1,550,589	1,412,122	1,028,352	4,056,183	4,440,840
Community Ed	EARLY CHILDHOOD & FAMILY ED	634,720	671,330	608,885	618,770	691,202	716,950
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	4,736	4,744	4,752	4,808	5,559	5,559
Community Ed	AFTER SCHOOL ENRICHMENT	-	-	-	-	-	529,000
Community Ed	LEARNING READINESS	89,248	97,543	146,446	199,712	191,130	193,246
Community Ed	NONPUBLIC HEALTH SERVICE	-	-	-	-	65,500	78,690
Community Ed	NONPUBLIC TEXTBOOKS	182,614	209,677	191,274	164,674	102,000	90,702
Community Ed	NON-PUBLIC GUIDANCE&COUN	-	-	-	-	87,548	96,805
Community Ed	EARLY CHILDHOOD SCREENING	32,635	18,069	33,555	32,861	20,289	19,683
Community Ed	YOUTH DEVELOPMENT	-	-	-	-	1,136,902	607,902
Community Ed	CHILDREN W DISABILITIES IN S A C	446,544	446,484	515,295	535,069	477,366	477,366
Community Ed	COLLABORATION EARLY INTERVENTION	137,649	113,465	120,684	123,388	116,000	-
Community Ed Total		7,857,781	7,054,847	7,049,418	6,722,749	6,954,881	7,261,945
Construction	GENERAL	-	-	125,468,694	21,585,140	4,550,279	2,994,935
Construction	ALTERNATIVE FACILITIES PROGRAM	4,218,529	10,686,167	6,947,687	-	-	-
Construction	CERT OF PARTICIPATION PROJECTS	219	195	233	-	-	-
Construction	CAPITAL PROJECTS LEVY	4,638,103	4,558,717	4,622,656	5,073,835	5,344,774	5,344,774
Construction Total		8,856,851	15,245,079	137,039,270	26,658,975	9,895,053	8,339,709
Debt	GENERAL	6,973,312	7,146,476	8,230,322	14,060,482	15,406,713	15,416,713
Debt Total		6,973,312	7,146,476	8,230,322	14,060,482	15,406,713	15,416,713
Self Insurance	GENERAL	820,368	826,470	855,693	879,492	835,000	870,000
Self Insurance Total		820,368	826,470	855,693	879,492	835,000	870,000
Grand Total		119,560,035	128,999,513	257,619,843	159,564,437	142,397,313	144,375,211

EDINA PUBLIC SCHOOLS
Revenues by Source

FUND	SOURCE	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
General	PROPERTY TAX LEVY	20,644,304	21,784,132	22,642,997	29,575,770	24,424,677	28,890,016
General	UNEMPLOY INS LEVY					22,237	22,237
General	FISCAL DISPARITIES	893,956	886,716	690,381	850,102	840,000	840,000
General	COUNTY APPORTIONMENT	446,530	274,109	267,528	259,938	326,463	270,000
General	MISC TAX REVENUES	61,285	5,857	(4,385)	83,137	8,000	28,000
General	PROPERTY TAX SHIFT REVENUE	(11,379,862)	-	-	-	-	-
General	TUITION FROM MN SCHOOL DISTRICT	140,710	83,436	70,317	55,181	57,000	42,000
General	TUITION FROM PATRONS	-	26,920	12,000	-	11,500	11,500
General	FEES FROM PATRONS	523,005	587,943	1,109,683	1,066,253	1,027,104	1,024,604
General	ADMISSION AND STUDENT ACTIVITY	491,149	671,650	574,340	548,887	548,779	548,779
General	THIRD PARTY-MN DEPT HUMAN SVCS	131,954	144,734	182,843	144,160	180,000	157,000
General	INTEREST EARNINGS	20,622	10,773	34,774	156,482	102,000	155,000
General	RENT	645,140	629,676	638,198	523,884	453,600	494,100
General	NON TAXABLE RENT					115,500	92,600
General	GIFTS & BEQUESTS	32,284	102,552	732,644	454,760	247,500	247,500
General	MISCELLANEOUS	607,997	544,242	753,445	838,502	577,715	599,515
General	ENDOWMENT FUND	253,582	242,078	307,114	298,829	295,490	328,036
General	GENERAL EDUCATION AID	53,725,703	56,327,972	57,518,074	58,784,828	59,153,081	58,829,340
General	LITERACY AID					509,439	509,439
General	SHARE TIME AID	12,456	19,986	(1,047)	7,376	7,078	2,185
General	ABATEMENT AID	24,426	15,671	45,865	13,057	7,264	9,437
General	STATE PROPERTY TAX SHIFT	11,379,862	-	-	-	-	-
General	STATE AIDS AND GRANTS	2,851,401	2,676,065	2,538,960	2,236,055	3,546,775	3,376,914
General	SPECIAL EDUCATION AID	8,463,560	9,326,363	10,244,609	10,077,444	10,950,000	10,764,173
General	OTHER STATE REV/OTHER STATE AGENCY	-	-	1,219,490	-	1,230,000	-
General	MISC REV THRU DCFL				175,615	-	-
General	TRA SPCL FND-SIT. PENSION REV				377,676	-	380,000
General	FEDERAL AIDS AND GRANTS	1,788,360	1,449,381	1,834,969	1,761,613	1,628,693	1,827,376
General	FEDERAL AID FLOW THRU STATE	41,161	38,984	36,274	34,454	48,371	49,693
General	FEDERAL OVERPAYMENT REFUND	(20,361)	-	-	-	-	-
General	INSURANCE RECOVERY	1,007	(7,406)	(7,818)	-	5,000	5,000
General Total		91,780,232	95,841,833	101,441,255	108,324,003	106,323,266	109,504,444
Food Service	INTEREST EARNINGS	867	796	1,273	9,850	3,500	9,000
Food Service	MISC NON MEAL REVENUE	-	-	-	-	-	-
Food Service	STATE AIDS AND GRANTS	57,125	71,911	118,243	118,833	124,000	133,000
Food Service	OTHER STATE REV/OTHER STATE AGENCY	-	-	1,363	-	1,400	50
Food Service	REGULAR LUNCH	190,848	161,417	170,738	168,996	170,000	170,000
Food Service	FREE & REDUCED	165,175	226,348	249,129	242,344	245,000	245,000
Food Service	COMMODITIES PAYMENT	48,996	58,491	25,525	33,722	40,000	40,000
Food Service	COMMODITIES GOODS	8,771	10,298	122,463	136,664	40,000	140,000
Food Service	BREAKFAST	29,162	34,632	55,057	59,532	56,000	60,000
Food Service	FOOD SALES TO PUPILS	2,665,401	2,269,430	2,175,852	2,042,442	2,204,500	2,095,350
Food Service	SPECIAL FUNCTION SALES	105,146	51,484	84,242	106,352	98,000	90,000
Food Service Total		3,271,491	2,884,807	3,003,885	2,918,736	2,982,400	2,982,400
Community Ed	PROPERTY TAX LEVY	1,037,318	1,110,937	1,128,272	1,154,675	1,092,656	1,141,152
Community Ed	FISCAL DISPARITIES	29,946	28,305	25,408	22,076	27,000	27,000
Community Ed	MISC TAX REVENUES	89	-	-	806	-	-
Community Ed	PROPERTY TAX SHIFT REVENUE	(531,142)	-	-	-	-	-
Community Ed	TUITION FROM PATRONS	6,239,297	5,277,001	5,200,961	4,839,359	5,121,411	5,503,500
Community Ed	FEES FROM PATRONS	196,743	229,479	200,201	182,539	170,000	15,000
Community Ed	INTEREST EARNINGS	2,467	1,418	3,391	16,656	9,800	15,000
Community Ed	GIFTS & BEQUESTS	60,753	40,402	18,968	19,740	14,000	19,000
Community Ed	MISCELLANEOUS	2,644	14,914	12,579	10,173	4,100	4,100
Community Ed	ABATEMENT AID	4,289	2,961	8,835	2,964	1,850	2,218
Community Ed	STATE PROPERTY TAX SHIFT	531,142	-	-	-	-	-
Community Ed	STATE AIDS AND GRANTS	101,622	139,754	241,188	309,088	259,016	268,778
Community Ed	NON-PUBLIC STATE AID	182,614	209,677	191,274	164,674	255,048	266,197
Community Ed	OTHER STATE REV/OTHER STATE AGENCY	-	-	18,340	-	-	-
Community Ed Total		7,857,781	7,054,847	7,049,417	6,722,749	6,954,881	7,261,945
Construction	PROPERTY TAX LEVY	8,856,632	9,199,284	11,509,597	5,097,985	9,880,053	5,494,774
Construction	INTEREST EARNINGS	219	195	692,456	634,353	15,000	50,000
Construction	GIFTS & BEQUESTS	-	-	14,949	11,837	-	-
Construction	INTEREST EARNINGS - BONDS	-	-	45,796	-	-	-
Construction	SALE OF BONDS	-	6,045,600	124,776,472	16,812,206	-	-

EDINA PUBLIC SCHOOLS
Revenues by Source

Construction	PERM INTERFD TRANSF				4,102,593	-	2,794,935
Construction Total		8,856,851	15,245,079	137,039,270	26,658,975	9,895,053	8,339,709
Debt	PROPERTY TAX LEVY	6,779,555	6,910,549	6,545,101	13,673,296	15,196,713	15,096,713
Debt	FISCAL DISPARITIES	191,157	162,732	229,455	363,187	200,000	300,000
Debt	MISC TAX REVENUES	-	-	-	59	-	-
Debt	INTEREST EARNINGS	2,600	1,549	3,414	21,013	10,000	20,000
Debt	SALE OF BONDS	-	71,646	1,452,353	2,927	-	-
Debt Total		6,973,312	7,146,476	8,230,323	14,060,482	15,406,713	15,416,713
Self Insurance	MISCELLANEOUS	820,368	826,470	855,693	879,492	835,000	870,000
Self Insurance Total		820,368	826,470	855,693	879,492	835,000	870,000
Grand Total		119,560,035	128,999,513	257,619,843	159,564,437	142,397,313	144,375,211

EDINA PUBLIC SCHOOLS

Expenditures by Fund

FUND	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
GENERAL	90,278,647	92,631,470	100,864,279	109,030,692	111,939,056	118,940,605
FOOD SERVICE	3,183,721	2,783,282	2,727,716	2,766,475	2,777,797	3,035,457
COMMUNITY SERVICES	7,831,075	7,019,635	7,248,561	7,263,949	6,967,414	7,029,682
CONSTRUCTION (ALT FACILITY)	15,650,082	16,453,625	25,479,144	80,884,660	52,982,433	56,405,964
DEBT SERVICE	6,801,966	6,665,143	9,458,586	13,527,860	14,703,595	14,703,595
SELF INSURANCE	753,724	777,971	824,099	830,258	835,000	870,000
GRAND TOTAL	124,499,215	126,331,126	146,602,385	214,303,893	190,205,295	200,985,301

EDINA PUBLIC SCHOOLS

Expenditures by Organization

FUND	ORGANIZATION	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
General	DISTRICT WIDE	35,072,472	34,932,339	27,230,524	31,222,447	31,382,588	34,526,493
General	SOUTH VIEW MIDDLE SCHOOL	9,003,240	9,039,477	11,260,132	11,274,517	11,971,526	11,406,740
General	VALLEY VIEW MIDDLE SCHOOL	9,461,772	9,741,637	12,080,113	12,769,956	12,855,237	11,591,235
General	EDINA HIGH SCHOOL	14,043,916	14,645,016	17,661,938	19,263,772	20,940,835	24,807,726
General	NON-PUBLIC SCHOOLS	68,196	46,101	60,638	62,927	22,931	6,904
General	CONCORD	4,163,755	4,861,669	5,868,078	6,558,609	6,523,962	6,748,389
General	CORNELIA	3,904,895	4,160,756	6,102,217	6,224,488	6,589,731	6,943,412
General	COUNTRYSIDE	3,739,639	3,947,125	4,695,963	5,046,797	4,585,999	5,105,146
General	HIGHLANDS	3,430,688	3,634,127	4,843,694	5,287,697	5,197,695	5,408,959
General	CREEK VALLEY	3,714,174	3,868,236	5,237,459	5,340,646	5,435,107	5,772,369
General	NORMANDALE	3,352,606	3,419,343	4,048,907	4,118,615	4,337,385	4,657,224
General	ECC-EARLY CHILDHOOD	323,296	335,644	1,774,614	1,860,220	2,096,060	1,966,009
General	HIGH SCHOOL OPTIONS	-	-	-	-	-	-
General Total		90,278,647	92,631,470	100,864,279	109,030,692	111,939,056	118,940,605
Food Service	DISTRICT WIDE	3,183,721	2,783,282	2,727,716	2,766,475	2,777,797	3,035,457
Food Service Total		3,183,721	2,783,282	2,727,716	2,766,475	2,777,797	3,035,457
Community Ed	CALVIN CHRISTIAN	19,658	14,392	20,104	19,713	33,763	33,763
Community Ed	GOLDEN YEARS MONESSORI	2,103	2,136	1,228	1,802	2,694	2,694
Community Ed	DISTRICT WIDE	7,648,042	6,847,782	7,090,965	7,076,347	2,615,633	4,014,609
Community Ed	OUR LADY OF GRACE	63,296	61,938	58,801	80,121	138,606	139,406
Community Ed	COMMUNITY CENTER					1,614,885	316,344
Community Ed	ST PETER'S	1,036	-	-	-	-	-
Community Ed	CHESTERTON ACADEMY	31,946	20,955	12,806	16,116	65,080	65,080
Community Ed	CONCORD					415,820	423,840
Community Ed	CORNELIA					334,040	337,022
Community Ed	COUNTRYSIDE					375,185	347,268
Community Ed	CREEK VALLEY					389,604	360,254
Community Ed	HIGHLANDS					329,654	324,370
Community Ed	NORMANDALE					434,460	365,652
Community Ed	SOUTH VIEW MIDDLE SCHOOL					101,393	143,070
Community Ed	VALLEY VIEW MIDDLE SCHOOL					101,392	141,105
Community Ed	HOME SCHOOL	64,993	72,431	64,657	69,850	15,205	15,205
Community Ed Total		7,831,075	7,019,635	7,248,561	7,263,949	6,967,414	7,029,682
Construction	DISTRICT WIDE	6,880,395	6,423,620	10,230,006	15,048,640	5,246,786	5,870,317
Construction	TRANSPORTATION FACILITY					1,000,000	1,000,000
Construction	SOUTH VIEW MIDDLE SCHOOL	74,596	110,052	465,072	3,380,667	11,536,834	12,536,834
Construction	VALLEY VIEW MIDDLE SCHOOL	88,089	247,831	366,764	213,161	5,070,434	4,070,434
Construction	EDINA HIGH SCHOOL	192,032	2,454	7,770,793	47,638,767	15,830,000	15,830,000
Construction	CONCORD	4,616,596	113,686	374,738	2,270,501	1,760,000	1,760,000
Construction	CORNELIA	107,518	129,733	155,258	4,626,513	4,088,379	6,888,379
Construction	COUNTRYSIDE	-	2,645,828	3,318,497	2,041,029	1,650,000	1,650,000
Construction	HIGHLANDS	2,057,876	3,034,526	1,015,818	(10,470)	2,040,000	2,040,000
Construction	CREEK VALLEY	1,632,981	3,745,895	127,301	57,384	1,250,000	1,250,000
Construction	NORMANDALE	-	-	214,391	3,436,268	2,000,000	2,000,000
Construction	ECC	-	-	1,440,506	2,182,201	1,510,000	1,510,000
Construction Total		15,650,082	16,453,625	25,479,144	80,884,660	52,982,433	56,405,964
Debt	DISTRICT WIDE	6,801,966	6,665,143	9,458,586	13,527,860	14,703,595	14,703,595
Debt Total		6,801,966	6,665,143	9,458,586	13,527,860	14,703,595	14,703,595
Self Insurance	DISTRICT WIDE	753,724	777,971	824,099	830,258	835,000	870,000
Self Insurance Total		753,724	777,971	824,099	830,258	835,000	870,000
Grand Total		124,499,215	126,331,125	146,602,385	214,303,893	190,205,295	200,985,301

EDINA PUBLIC SCHOOLS

Expenditures by Program

FUND	PROGRAM	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
General	BOARD OF EDUCATION	121,126	146,386	223,588	331,965	96,544	69,554
General	OFFICE OF SUP'T	380,762	403,677	286,007	309,610	397,449	397,910
General	INSTRUCTIONAL ADMINISTRATION	5,992	(79,019)	(110,766)	(81,494)	-	128,211
General	SCHOOL ADMINISTRATION	2,593,019	2,653,528	2,882,736	2,982,318	2,964,639	2,771,476
General	GENERAL ADMINISTRATIVE SUPPORT	1,156,212	1,310,745	1,236,004	1,092,045	956,205	962,732
General	OTHER ADMINISTRATIVE SUPPORT	758,715	667,692	721,235	728,013	396,500	403,798
General	COMMUNICATIONS					355,762	359,151
General	BUSINESS SUPPORT SERVICES	1,054,095	1,080,112	1,136,292	1,277,359	1,462,163	1,525,919
General	SCHOOL ELECTIONS					100,000	100,000
General	KINDERGARTEN	1,138,165	2,136,361	2,190,593	2,271,345	2,244,437	2,329,600
General	GENERAL ELEMENTARY	18,706,111	18,786,364	21,497,528	21,209,416	21,887,771	20,830,787
General	TITLE II IMPROVING TEACH QLTY	99,552	92,492	111,307	108,071	92,881	100,223
General	TITLE III, PART A ENGLISH LA	42,095	38,609	95,452	47,645	34,808	45,586
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-	-
General	SECONDARY GENERAL	1,212,515	1,962,455	2,910,538	2,773,533	3,178,323	3,566,325
General	ART	1,147,732	1,159,589	1,289,930	1,302,622	1,261,434	1,385,711
General	BUSINESS EDUCATION	158,146	189,158	267,296	300,865	297,255	358,976
General	TITLE I BASIC ESEA PROGRAM	392,405	231,589	158,453	186,338	174,655	163,717
General	GIFTED & TALENTED	863,937	871,873	1,019,920	1,211,518	1,335,096	1,327,081
General	ENGLISH SECOND LANGUAGE	1,121,197	1,142,754	1,242,763	1,315,050	1,145,841	1,140,347
General	ENGLISH (LANGUAGE ARTS)	2,989,434	3,107,139	3,134,860	3,231,574	3,432,560	3,495,917
General	FOREIGN LANGUAGE	2,427,337	2,662,969	2,813,572	2,907,004	3,005,639	2,803,292
General	HEALTH, PHY ED & RECREATION	1,616,203	1,560,731	1,740,137	1,747,012	1,787,001	2,461,471
General	FAMILY LIVING SCIENCE	509,540	478,432	488,735	505,524	512,942	540,854
General	INDUSTRIAL EDUCATION	457,677	459,034	452,841	522,912	508,761	305,003
General	MATHEMATICS	2,765,327	2,890,810	2,976,436	3,224,685	3,576,986	3,364,234
General	TECHNOLOGY EDUCATION	59,327	73,812	77,940	91,433	92,496	328,648
General	MUSIC	1,945,833	1,966,003	2,069,168	2,175,057	2,129,562	3,038,466
General	NATURAL SCIENCE	2,248,918	2,269,789	2,410,485	2,554,778	2,613,152	2,745,542
General	SOCIAL SCIENCES/STUDIES	2,880,099	2,854,101	2,959,711	2,901,780	2,810,040	2,979,630
General	CO-CURRICULAR ACTIVITIES	848,188	909,540	886,802	1,217,994	924,213	1,184,322
General	BOYS/GIRLS ATHLETICS	483,433	536,927	553,159	652,475	527,330	545,599
General	BOYS ATHLETICS	477,917	535,503	614,365	663,700	562,405	562,405
General	GIRLS ATHLETICS	477,782	493,905	551,626	561,090	557,097	557,097
General	EXTRA-CURRICULAR ACTIVITIES	5,264	5,032	5,185	5,365	5,775	5,775
General	SPECIAL NEEDS	168,401	267,985	127,501	89,182	111,903	78,170
General	CAREER AND TECHNICAL - GENERAL	188,749	164,556	275,246	191,498	268,500	175,000
General	SPECIAL ED GENERAL	881,659	544,772	976,951	585,884	1,052,227	959,032
General	SPEECH/LANGUAGE IMPAIRED	1,468,460	1,466,566	1,507,327	1,826,020	2,042,590	2,057,332
General	MILD-MODERATE DEV COG DISABLED	573,586	578,540	737,683	711,603	925,228	738,647
General	SEVERE-PROFOUND DEV COG DISAB	336,881	340,567	377,880	408,374	325,963	570,662
General	PHYSICALLY IMPAIRED	206,230	214,881	253,345	229,705	263,378	234,170
General	DEAF-HARD OF HEARING	322,883	401,359	498,400	430,732	656,690	496,717
General	VISUALLY IMPAIRED	85,444	102,126	40,661	79,494	35,317	80,910
General	LEARNING DISABILITIES	1,228,020	1,073,595	1,317,758	1,518,257	1,556,955	1,406,776
General	EMOTIONAL/BEHAVIORAL DISORDER	1,084,720	907,621	958,237	1,172,670	1,146,088	1,050,499
General	DEAF-BLIND	-	-	-	-	-	-
General	OTHER HEALTH IMPAIRED	1,477,701	1,176,409	1,412,154	1,111,573	1,212,515	1,027,534
General	AUTISTIC	2,643,694	3,684,462	2,587,579	2,646,992	2,831,377	2,718,295
General	EARLY CHILDHOOD SPECIAL ED	1,228,768	1,330,691	1,406,409	1,394,075	1,560,482	1,499,423
General	TRAUMATIC BRAIN INJURY	-	-	-	1,879	1,880	-
General	TRAUMATIC BRAIN INJURY	426,673	492,290	370,405	335,841	311,420	292,941
General	SPECIAL EDUCATION GENERAL	3,923,521	3,927,254	5,048,142	4,882,663	5,005,997	5,602,343
General	EARLY INTERVENING SERVICES	953,063	-	1,108,973	1,096,039	1,060,689	1,058,972
General	GENERAL INSTRUCTIONAL SUPPORT	1,923,279	1,922,891	2,107,525	2,006,633	2,473,497	2,648,578
General	CURRICULUM DEVELOPMENT	494,505	447,891	587,038	538,175	435,833	184,225
General	LIBRARY MEDIA CENTER	1,517,921	1,566,727	1,513,319	1,377,362	1,237,397	1,266,895
General	TECH LEVY	-	35,453	-	166,285	441,191	362,860
General	STAFF DEVELOPMENT	980,772	1,091,329	1,300,877	1,293,861	1,237,300	1,237,087
General	GUIDANCE SERVICES (7-12)	1,271,008	1,369,995	1,684,752	1,733,214	1,910,861	2,129,345
General	GUIDANCE SERV (1-6)	228,137	241,729	244,112	253,915	-	-
General	HEALTH SERVICES	605,283	691,678	683,204	886,871	902,328	822,364

EDINA PUBLIC SCHOOLS

Expenditures by Program

FUND	PROGRAM	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
General	PSYCHOLOGICAL SERVICES					71,861	44,894
General	SOCIAL WORK SRVICES					141,296	2,310
General	PUPIL TRANSPORTATION	5,144,904	5,147,340	5,016,592	4,951,635	5,703,121	6,332,661
General	OTHER PUPIL SUPPORT SERVICES	295,457	295,214	293,938	292,755	350,795	523,927
General	OPERATIONS & MAINTENANCE	7,473,165	7,038,120	6,970,437	7,256,522	8,672,614	8,125,521
General	CAPITAL FACILITIES	1,782,167	2,279,909	2,315,327	1,239,573	1,918,743	3,246,580
General	LTFM				7,673,351	4,330,298	8,765,577
General	RETIREMENT OF BONDS	-	-	-	-	-	-
General	EMPLOYEE BENEFITS					70,000	70,000
General	INSURANCE	219,543	231,429	248,613	319,454	245,000	245,000
General	TRANSFERS	-	-	-	-	-	-
General Total		90,278,647	92,631,470	100,864,279	109,030,692	111,939,056	118,940,605
Food Service	FOOD SERVICE	3,183,721	2,783,282	2,727,716	2,766,475	2,777,797	3,035,457
Food Service Total		3,183,721	2,783,282	2,727,716	2,766,475	2,777,797	3,035,457
Community Ed	GENERAL COMM EDUCATION	690,140	641,066	726,956	653,551	728,358	713,750
Community Ed	SCHOOL AGE CARE	4,025,177	2,950,133	3,106,618	3,452,095	3,406,206	3,427,703
Community Ed	EARLY CHILDHOOD & FAMILY ED	750,922	792,303	665,062	692,023	670,138	667,085
Community Ed	SCHOOL READINESS	88,250	98,086	145,552	147,389	110,108	134,742
Community Ed	PRE-SCHOOL SCREENING	32,635	33,815	59,979	65,224	60,308	60,308
Community Ed	YOUTH DEVELOPMENT	1,140,644	1,320,438	1,370,018	1,197,328	1,063,734	1,050,577
Community Ed	OTHER COMMUNITY EDUCATION	1,103,307	1,183,795	1,174,377	1,056,340	928,562	975,517
Community Ed Total		7,831,075	7,019,635	7,248,561	7,263,949	6,967,414	7,029,682
Construction	LTFM	-	-	-	3,803,088	-	-
Construction	BUILDING CONSTRUCTION	15,650,082	16,453,625	25,479,144	77,081,571	52,982,433	56,405,964
Construction Total		15,650,082	16,453,625	25,479,144	80,884,660	52,982,433	56,405,964
Debt	RETIREMENT OF LT DEBT	6,801,966	6,665,143	9,458,586	13,527,860	14,703,595	14,703,595
Debt Total		6,801,966	6,665,143	9,458,586	13,527,860	14,703,595	14,703,595
Self Insurance	GENERAL ADMINISTRATIVE SUPPORT	753,724	777,971	824,099	830,258	835,000	870,000
Self Insurance Total		753,724	777,971	824,099	830,258	835,000	870,000
Grand Total		124,499,215	126,331,126	146,602,385	214,303,893	190,205,295	200,985,301

EDINA PUBLIC SCHOOLS

Expenditures by Finance

FINANCE	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
GENERAL	56,067,177	58,135,631	64,339,438	65,429,286	69,251,560	68,280,488
FED EDUCATION JOBS FUND FY12	-	-	-	-	795,667	795,667
OPERATING CAPITAL	2,212,121	2,681,860	2,626,447	1,822,681	3,318,389	5,771,324
AREA LEARNING CENTER	144,737	212,956	240,492	207,700	228,417	216,387
AREA LRNING CTR STATE APPROVD	369,593	416,250	382,150	403,580	393,431	402,419
ACHIEVEMENT & INTEGRATION	851,182	929,753	899,973	982,059	984,612	989,764
50% SITE-STAFF DEVELOPMENT	980,772	1,087,657	1,099,945	1,270,766	1,147,456	1,197,808
BASIC SKILLS	1,113,795	1,114,933	1,213,990	1,289,211	1,412,648	1,265,824
INCENTIVE REVENUE	98,372	65,871	93,688	58,872	93,720	40,213
LEARNING AND DEVELOPMENT	1,912,572	1,914,899	1,929,702	1,903,053	-	1,895,558
ALTERNATIVE TEACHER PAY SYSTEM	2,171,248	2,498,309	2,346,806	2,362,199	2,511,197	2,489,536
SAFE SCHOOLS CRIME LEVY	452,562	478,144	534,861	541,139	550,779	606,914
PHYSICAL HAZARDS	25,032	26,999	58,905	14,006	35,000	35,000
OTHER HAZARDOUS MATERIALS	8,996	21,346	46,968	13,607	32,000	32,000
ENVIRONMENTAL H & S MGMT	111,137	149,179	145,657	262,026	171,157	174,078
ASBESTOS REMOVAL	4,815	3,683	-	50,392	424,000	-
BLDG HARDWARE & EQUIPMENT					748,000	3,348,000
FIRE SAFETY	27,479	47,049	47,874	53,573	640,101	57,035
INDOOR AIR QUALITY	-	-	-	2,000	-	-
MED ASSIST THIRD PARTY BILLING	18,049	15,275	12,011	2,026	80,000	157,000
DEFERRED MAINTENANCE PROGRAM					268,933	268,933
MECHANICAL SYSTEM				4,205,680	-	2,794,935
PLUMBING				28,118	-	-
PROF SERVICES				97,316	1,196,940	1,199,618
ROOFING				804,951	18,500	18,500
SITE PROJECTS				2,122,300	-	41,812
DEFERRED MAINTENACE PROGRAM	-	-	-	-	-	-
GIFTED AND TALENTED	836,441	847,398	993,960	1,184,667	1,307,992	1,301,336
TITLE I BASIC ESEA PROGRAM	392,405	231,589	158,453	186,338	174,655	163,717
TITLE II IMPROVE TEACHER QULTY	99,552	92,492	111,307	108,071	92,881	100,223
TITLE III, PART A ENGLISH LA	42,095	-	89,658	45,776	33,000	43,858
PL101-476 GENL SPEC EDUCATION	1,201,505	1,054,219	1,489,744	1,408,642	1,298,784	1,472,306
PL101-476 EARLY EDUCATION HAND	28,142	35,966	49,479	28,142	28,873	47,272
SPECIAL ED DESCRETIONARY GRANT	-	-	-	-	-	-
INFNTS & TDLRS (0-2) PL102-119	28,967	-	23,753	20,670	35,371	36,693
FEDERAL PERKINS GRANT	13,506	13,196	12,226	13,600	13,000	13,000
OPEN ENROLLMENT TRANSPORTATION	86,381	68,817	94,641	97,243	105,811	106,172
TRANS TO MULTI-DISTRICT INTEGRATIOI	1,205,538	1,138,401	844,799	644,866	871,710	628,548
NOON KINDERGARTEN	173,344	-	-	-	-	-
LATE ACTIVITY ROUTE	26,633	35,691	32,306	32,704	36,119	35,707
TRAFFIC HAZARDS - WALKERS	22,482	23,574	35,884	40,380	40,791	48,014
REGULAR TO AND FROM SCHOOL	2,104,500	1,867,709	1,874,270	1,817,097	2,630,325	2,281,734
REGULAR SUMMER SCHOOL	3,337	10,749	-	76,608	-	83,643
SPECIAL ED TRANSPORT	1,311,991	1,475,000	1,596,195	1,649,380	1,655,364	1,599,645
BETWEEN SCHOOLS - PUBLIC	128,993	94,377	121,651	115,669	136,009	126,291
NONPUBLIC NOREGULAR	28,158	33,486	8,091	10,411	9,045	11,367
SPECIAL TRANSPORTATION	53,546	-	2,158	84,000	2,413	-
NON AUTHORIZED TRANSPORTATION	348,861	399,536	406,598	383,277	675,977	722,832
STATE SPECIAL ED GENERAL	14,131,732	14,291,151	15,748,588	16,089,271	17,216,921	16,892,926

EDINA PUBLIC SCHOOLS

Expenditures by Finance

FINANCE	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
STATE SPECIAL ED BIRTH-TWO	323,296	-	-	-	-	-
CAPITAL PROJECTS LEVY	-	36,692	-	-	-	-
COLLABORATION EARLY INTERVENTION	773,957	663,184	762,207	800,439	906,508	906,508
CAREER AND TECHNICAL - GENERAL	188,749	164,556	275,246	191,498	268,500	175,000
CAREER AND TECHNICAL - SPEC ED	154,895	253,624	114,159	75,404	96,500	65,000
LEARN & SERVE AMERICA	-	-	-	-	-	-
FEDERAL CHOICE GRANT(WMEP)	-	-	-	-	-	-
General Total	90,278,647	92,631,200	100,864,279	109,030,692	111,939,056	118,940,605
NAT'L SCHOOL LUNCH PROGRAM	1,471,051	1,617,696	1,665,523	1,382,007	1,587,797	1,861,457
SCHOOL BREAKFAST PROGRAM	56,408	42,998	79,337	652,018	90,000	90,000
A LA CARTE FOOD SERVICE	1,656,261	1,122,588	982,856	732,450	1,100,000	1,084,000
Food Service Total	3,183,721	2,783,282	2,727,716	2,766,475	2,777,797	3,035,457
GENERAL	534,056	560,707	597,074	581,031	-	-
COMMUNITY EDUCATION	5,633,804	4,773,254	5,083,042	5,026,993	4,698,218	4,358,217
EARLY CHILDHOOD & FAMILY ED	746,190	790,352	658,627	683,313	670,138	667,085
ADULT W/DISABILITIES						6,000
ECFE HOME VISIT	4,732	1,951	6,435	8,710	-	-
AFTER SCHOOL ENRICHMENT						476,079
LEARNING READINESS	88,250	98,086	145,552	147,389	110,108	134,742
NONPUBLIC HEALTH SERVICES	55,186	61,504	56,804	60,747	74,343	74,343
NONPUBLIC TEXTBOOKS	64,361	75,054	86,171	77,300	88,867	88,867
NONPUBLIC GUIDANCE & COUNSELING	54,789	24,833	7,122	40,622	79,993	79,993
EARLY CHILDHOOD SCREENING	32,635	33,815	59,914	65,224	60,308	60,308
YOUTH DEVELOPMENT					667,753	574,498
CHILDREN W DISABILITIES IN S A C	500,069	462,366	433,177	477,280	517,686	509,550
COLLABORATION EARLY INTERVENTION	117,002	137,714	114,644	95,341	-	-
Community Ed Total	7,831,075	7,019,635	7,248,561	7,263,949	6,967,414	7,029,682
GENERAL		2,454	14,485,560	72,435,952	36,670,000	36,670,000
MECHANICAL SYSTEM				3,803,087	11,065,647	13,865,647
ALTERNATIVE FACILITIES PROGRAM	11,281,188	11,752,313	6,548,946	-	-	-
CERT OF PARTICIPATION PROJECTS	12,362	1,506	17,001	-	-	-
CAPITAL PROJECTS LEVY	4,356,533	4,697,623	4,427,637	4,645,619	5,246,786	5,870,317
Construction Total	15,650,082	16,453,895	25,479,144	80,884,659	52,982,433	56,405,964
GENERAL	6,801,966	6,665,143	9,458,586	13,527,860	14,703,595	14,703,595
Debt Total	6,801,966	6,665,143	9,458,586	13,527,860	14,703,595	14,703,595
GENERAL	753,724	777,971	824,099	830,258	835,000	870,000
Self Insurance Total	753,724	777,971	824,099	830,258	835,000	870,000
Grand Total	124,499,215	126,331,126	146,602,385	214,303,893	190,205,295	200,985,301

EDINA PUBLIC SCHOOLS

Expenditures by Object

FUND	OBJECT	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
General	ADMINISTRATION/SUPERVISION	3,476,798	3,662,806	3,555,268	3,859,032	3,928,969	4,151,437
General	LICENSED CLASSROOM TEACHER	34,329,047	34,671,038	36,795,824	37,599,797	39,073,204	39,670,750
General	NONLICENSED CLASSROOM TEACHER	-	21,440	55,502	-	735,803	677,661
General	LICENSED INSTRUCTIONAL SUPPORT	1,668,666	1,758,936	1,859,869	2,048,025	1,967,630	1,793,978
General	NONLICENSED INSTRUCT SUPPORT	86,908	1,611	22,746	7,627	3,088	27,933
General	SUBSTITUTE TEACHERS	720,916	1,027,172	1,180,763	1,240,458	1,023,653	1,022,883
General	SUBSTITUTE NONLICENSED CLASSROOM	59,192	66,441	80,078	94,957	161,740	161,740
General	PHYSICAL THERAPIST	66,071	65,526	68,948	72,921	72,922	114,307
General	OCCUPATIONAL THERAPIST	305,226	336,997	299,277	308,396	334,739	308,784
General	SPEECH/LANGUAGE PATHOLOGIST	1,154,510	1,120,067	1,092,901	1,268,792	1,432,850	1,389,246
General	SCHOOL NURSE	570,758	550,454	499,420	507,141	550,131	616,868
General	SOCIAL WORKERS	386,027	382,482	657,238	727,557	831,071	736,275
General	PSYCHOLOGISTS	716,823	692,402	720,370	638,802	701,728	779,503
General	MENTAL HEALTH PRACTITIONER	-	-	-	-	-	56,353
General	CERTIFIED PARAPROFESSIONAL	2,768,748	2,932,928	3,322,614	3,646,566	2,765,284	2,751,449
General	SPECIAL ED LANG INTERPRETATION	-	-	-	-	-	-
General	COUNSELORS	910,402	999,775	1,176,972	1,188,017	1,213,451	1,346,576
General	NON INSTRUCTIONAL SUPPORT	7,630,297	7,464,033	7,721,190	8,215,941	8,568,365	8,925,956
General	ADAPTIVE PHY ED & DAPE	288,652	311,490	313,970	342,604	353,397	380,067
General	CULTURAL LIAISON	-	-	-	127,436	144,442	138,606
General	OTHER SALARY PAYMENTS CERTIFIED	1,697,482	3,050,046	3,216,937	3,600,899	3,100,279	3,103,990
General	OTHER SALARY PAYMENTS NON CERTIFIED	50,131	123,500	92,962	39,148	36,299	43,299
General	SABBATICAL LEAVE	-	-	-	-	-	-
General	SEVERANCE	993,850	769,892	1,017,162	917,276	945,265	889,242
General	SALARY BETWEEN FUNDS	26,276	25,654	(3,990)	(4,050)	(3,992)	(3,611)
General	SALARY ADJ CAFETERIA PLAN	-	-	-	-	19,000	19,000
General	FICA/MEDICARE	4,173,392	4,356,383	4,703,403	4,795,713	5,155,833	5,288,463
General	PERA	823,418	864,734	932,498	1,018,612	1,068,519	970,798
General	TRA	3,103,224	3,456,704	4,860,156	3,758,622	5,211,041	4,178,344
General	HEALTH INSURANCE	7,852,224	8,065,541	8,788,168	9,402,918	9,587,635	9,609,285
General	LIFE INSURANCE	70,984	75,346	83,963	107,136	119,938	120,552
General	DENTAL INSURANCE	347,408	361,196	239,678	385,777	377,548	377,531
General	LONG TERM DISABILITY INSURANCE	127,749	133,850	138,927	127,471	129,757	129,739
General	TSA/DEFERRED COMPENSATION	728,215	746,275	774,778	824,216	837,429	837,128
General	TAX ADV HEALTH ARRANGEMENTS	426,735	401,730	438,833	349,628	451,540	413,601
General	WORKERS COMPENSATION	587,162	384,490	461,025	480,717	466,294	462,009
General	UNEMPLOYMENT COMPENSATION	49,574	32,237	46,636	18,331	60,000	60,000
General	POST EMPLOYMENT BENEFITS	773,957	663,184	810,066	766,039	906,508	906,508
General	OTHER BENEFITS	58,428	18,277	34,528	17,477	32,550	42,353
General	FED CONTRACTS < \$25000	3,927	-	41,583	49,821	67,217	31,498
General	FED CONTRACTS > \$25000	-	28,470	-	-	-	-
General	CONSULTING FEES/FEES FOR SVCS	1,482,498	1,479,912	2,137,000	2,312,557	3,201,441	2,892,165
General	SPECIAL EDUCATION LEGAL FEES	8,086	-	8,483	16,362	5,000	5,000
General	FED TUITION PMT < \$25,000	150,000	37,959	25,000	-	-	-
General	FED TUITION EXCESS OF \$25K	-	-	875,000	-	600,000	-
General	COMMUNICATION SERVICES	105,430	112,548	122,226	122,914	113,240	114,240
General	POSTAGE	69,679	23,007	38,515	40,360	21,075	22,275
General	UTILITY SERVICES	2,234,019	1,891,261	1,852,126	1,901,704	1,674,240	1,678,578
General	INSURANCE	276,999	288,296	296,901	350,545	280,400	280,400
General	SPEECH/LANG PATH >\$25,000	-	-	-	-	-	-
General	REPAIRS & MAINTENANCE	383,496	366,186	315,189	321,107	332,576	333,476
General	FOREIGN LANG INTERPR <\$25,000	8,770	9,923	9,084	19,278	18,500	19,500
General	CONTRACTED TRANSPORTATION	1,806,121	1,869,883	1,731,372	1,611,021	2,077,545	1,640,400
General	INTERDISTRICT TRANSPORTATION	(49,387)	(62,596)	(64,861)	(68,046)	(57,295)	(57,851)
General	TRAVEL, CONVENTIONS & CONFERENCE	266,399	320,047	289,074	293,922	302,627	290,975
General	OUT OF STATE TRAVEL PD FEDERAL	-	-	4,437	7,484	12,000	12,000
General	ENTRY FEES & STUDENT TRAVEL	-	-	55	2,633	53,644	53,644
General	OPERATING LEASES OR RENT	105,413	134,791	154,312	142,115	626,625	626,625

EDINA PUBLIC SCHOOLS

Expenditures by Object

FUND	OBJECT	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
General	OPERATING LEASES OR RENT	105,413	134,791	154,312	142,115	626,625	626,625
General	SPEECH/LANG PATH <\$25,000	-	-	-	-	-	-
General	LIC SCHL NURSE CONTCT <\$25,000	-	-	-	-	-	-
General	LIC NURSE SVCS CONTCT <\$25,000	-	-	-	-	-	-
General	QUALIFIED MENTAL HEALTH PROFFESIONAL	-	-	-	2,530	-	-
General	OTHER REIMBURSEMENTS	-	-	-	-	-	-
General	PAYMENTS TO OTHER SCHOOL DISTRICTS	816,676	686,313	921,225	366,804	865,635	648,141
General	REIMB TO MN DISTRICT	-	-	-	15,492	-	-
General	SPEC ED CONTRACTED SVC/PUPILS	195,242	41,630	30,477	122,193	34,000	127,000
General	EDUC PURPOSES-NONSCHOOL DIST	544,391	337,867	99,006	436,543	292,000	263,500
General	SPEC ED SALARY OTHER DISTRICT	134,200	186,598	228,608	166,255	307,000	274,000
General	SPEC ED BENEFIT OTHER DISTRICT	41,827	82,848	64,902	60,807	83,000	68,000
General	INTERDEPARTMENT CHARGEBACKS	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
General	SPEC ED CONTRACTED COOP SERVICE	417	-	-	-	-	-
General	SUPPLIES & MATERIALS NON INSTRUCTION	854,703	1,036,828	923,428	963,605	966,664	1,012,187
General	SUPPLIES & MATERIALS SOFTWARE	-	3,210	10,410	26,026	30,000	30,000
General	SUPPLIES & MATERIALS NON INDIVIDUAL	978,183	961,525	1,414,382	1,462,144	1,036,686	1,833,690
General	SUPPLIES & MATERIALS INDIVIDUAL	142,056	135,868	158,775	133,660	208,466	195,687
General	FUELS	431,078	309,322	214,785	202,885	1,021,304	988,044
General	TEXTBOOKS & WORKBOOKS	363,216	377,878	441,893	497,864	482,200	592,541
General	STANDARDIZED TESTS	78,435	67,220	83,930	136,899	-	-
General	MEDIA RESOURCES	7,152	5,402	3,889	6,050	7,978	7,978
General	FOOD	(3,794)	7,496	17,291	34,923	15,300	15,575
General	BUILDING CONSTRUCTION	720,551	743,667	784,609	3,429,626	2,598,463	5,385,370
General	EQUIPMENT PURCHASED	514,893	789,837	663,454	427,438	1,044,507	2,264,204
General	SPEC ED INSTRUCTIONAL EQUIPMNT	-	1,906	80,037	595	41,000	41,000
General	CAPITAL LEASES	579,600	-	-	-	159,000	159,000
General	PUPIL TRANSPORTATION VEHICLES	395,984	405,912	445,528	48,369	600,000	961,631
General	VEHICLES LEASED/PURCHASED	-	-	-	30,515	55,000	59,485
General	TECHNOLOGY EQUIPMENT	(1,032)	19,366	27,246	(2,609)	16,000	16,000
General	SPEC ED TECHNOLOGY EQUIPMNT	1,687	30,891	31,442	7,740	34,300	34,300
General	LEASE PRINCIPAL	95,000	205,829	215,385	224,550	228,859	228,859
General	LEASE INTEREST	48,013	105,746	115,504	108,727	101,419	101,419
General	CAPITAL LEASES CONTRA ACCOUNT	(579,600)	-	-	-	-	-
General	OTHER CAPITAL	-	-	-	-	-	-
General	LOANS INTEREST	-	-	-	-	-	-
General	OTHER DEBT EXPENSE	-	-	-	-	-	-
General	DUES MEMBERSHIPS LICENSES	60,311	60,750	64,690	82,118	72,700	71,700
General	FEDERAL & NONPUBLIC INDIRECT COST	(8,696)	(10,462)	(7,500)	(8,933)	(9,500)	(9,500)
General	TAXES, SPECIAL ASSESSMENTS	67,450	13,704	13,912	18,348	31,330	31,330
General	SCHOLARSHIPS	-	9,996	2,793	5,485	3,000	3,000
General	TRA & PERA PENSION EXP	-	-	-	377,676	-	380,000
General	PERMANENT TRANSFER OTHER FUNDS	-	-	-	4,102,593	-	2,794,935
General Total		90,278,647	92,631,470	100,864,279	109,030,692	111,939,056	118,940,605
Food Service	NON INSTRUCTIONAL SUPPORT	77,826	114,931	97,172	107,063	-	133,336
Food Service	OTHER SALARY PAYMENTS CERTIFIED	-	-	-	-	98,000	110,000
Food Service	STAFF DEVELOPMENT	-	2,572	3,990	4,050	4,000	4,000
Food Service	FICA/MEDICARE	5,781	8,594	7,165	7,845	7,200	18,921
Food Service	PERA	1,137	4,356	3,960	4,215	3,747	14,850
Food Service	TRA	4,368	3,957	4,517	3,680	3,200	3,700
Food Service	TRA	-	62	650	92	650	650
Food Service	TSA/MINN DEFER COMP PLAN	-	-	1	28	-	-
Food Service	WORKERS COMPENSATION	-	-	447	375	500	500
Food Service	CONSULTING FEES/FEES FOR SVCS	2,906,191	2,459,679	2,319,049	2,330,107	2,390,000	2,390,000
Food Service	UTILITY SERVICES	-	-	-	-	-	-
Food Service	REPAIRS & MAINTENANCE	76,879	73,880	38,001	47,445	40,000	50,000
Food Service	INTERDEPARTMENT CHARGEBACKS	80,000	80,000	80,000	80,000	80,000	80,000

EDINA PUBLIC SCHOOLS

Expenditures by Object

FUND	OBJECT	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
Food Service	SUPPLIES & MATERIALS NON INSTRUCTION	22,767	17,951	16,559	26,653	35,500	14,500
Food Service	FOOD	-	-	-	-	-	-
Food Service	COMMODITIES	8,771	10,298	122,463	136,664	40,000	140,000
Food Service	MILK	-	-	-	-	-	-
Food Service	EQUIPMENT PURCHASED	-	7,000	33,742	18,206	75,000	75,000
Food Service	TECHNOLOGY EQUIPMENT	-	-	-	-	-	-
Food Service	TRA & PERA PENSION EXP	-	-	-	52	-	-
Food Service Total		3,183,721	2,783,282	2,727,716	2,766,475	2,777,797	3,035,457
Community Ed	ADMINISTRATION/SUPERVISION	1,507,709	1,508,992	1,627,403	1,776,763	445,725	1,680,074
Community Ed	ECFE/SCHL READINESS COORDINATOR	146,575	147,129	199,594	179,470	161,093	184,146
Community Ed	LICENSED CLASSROOM TEACHER	-	-	-	-	418,496	450,000
Community Ed	NONLICENSED CLASSROOM TEACHER	1,196	4,887	3,815	250	500	-
Community Ed	LICENSED INSTRUCTIONAL SUPPORT	73,190	47,977	22,032	16,339	1,375,686	91,997
Community Ed	SUBSTITUTE NONLICENSED CLASSROOM	-	-	-	-	55,167	-
Community Ed	NON INSTRUCTIONAL SUPPORT	1,893,465	1,731,400	1,754,319	1,871,242	1,553,803	1,589,658
Community Ed	OTHER SALARY PAYMENTS NON CERTIFIED	1,227,876	680,457	726,782	718,711	244,300	281,300
Community Ed	SEVERANCE	10,000	-	-	-	-	-
Community Ed	SALARY BETWEEN FUNDS	(26,276)	(28,225)	-	-	-	-
Community Ed	FICA/MEDICARE	344,211	292,663	308,994	323,436	323,579	320,162
Community Ed	PERA	240,891	235,436	255,265	271,612	299,268	297,400
Community Ed	TRA	85,931	52,144	70,463	51,356	73,225	71,225
Community Ed	HEALTH INSURANCE	489,709	328,148	373,074	408,100	347,548	325,448
Community Ed	LIFE INSURANCE	3,566	2,621	1,996	3,834	3,166	3,166
Community Ed	DENTAL INSURANCE	28,892	23,146	23,390	23,114	22,256	22,256
Community Ed	LONG TERM DISABILITY INSURANCE	8,920	7,026	7,783	6,800	6,314	6,264
Community Ed	TSA/DEFERRED COMPENSATION	21,248	9,253	10,683	25,428	48,895	49,495
Community Ed	TAX ADV HEALTH ARRANGEMENTS	5,521	2,846	2,324	1,812	2,240	2,240
Community Ed	WORKERS COMPENSATION	28,605	30,040	20,871	24,450	25,450	25,250
Community Ed	OTHER BENEFITS	-	-	400	-	400	800
Community Ed	FEDERAL SUB AWARDS/CONT<25,000	-	-	-	8,863	-	-
Community Ed	CONSULTING FEES/FEES FOR SVCS	1,080,141	1,171,831	1,107,237	964,891	794,294	854,094
Community Ed	COMMUNICATION SERVICES	14,954	15,700	15,517	11,002	13,870	13,870
Community Ed	POSTAGE	15,621	20,200	11,373	12,634	17,500	17,000
Community Ed	REPAIRS & MAINTENANCE	-	-	-	-	-	-
Community Ed	CONTRACTED TRANSPORTATION	368	686	-	-	78,250	11,350
Community Ed	INTERDISTRICT TRANSPORTATION	49,387	62,596	64,861	68,046	57,826	56,300
Community Ed	TRAVEL, CONVENTIONS & CONFERENCE	11,299	25,621	22,024	14,285	19,210	60,805
Community Ed	ENTRY FEES & STUDENT TRAVEL	-	-	-	-	-	57,200
Community Ed	INTERDEPARTMENT CHARGEBACKS	-	65,401	79,184	59,402	133,771	133,771
Community Ed	SUPPLIES & MATERIALS NON INSTRUCTION	311,593	317,602	393,515	267,132	138,938	114,713
Community Ed	SUPPLIES & MATERIALS NON INDIVIDUAL	5,202	6,252	5,202	5,202	46,300	25,600
Community Ed	SUPPLIES & MATERIALS SOFTWARE	-	-	-	3,016	-	-
Community Ed	TEXTBOOKS & WORKBOOKS	64,361	75,054	86,171	77,300	88,867	88,867
Community Ed	MEDIA RESOURCES	-	-	-	-	-	-
Community Ed	FOOD	-	-	-	-	104,550	89,708
Community Ed	EQUIPMENT PURCHASED	178,223	172,290	46,714	51,962	54,710	44,810
Community Ed	DUES MEMBERSHIPS LICENSES	-	-	72	-	72	72
Community Ed	TRA & PERA PENSION EXP	-	-	-	8,564	-	-
Community Ed	FEDERAL & NONPUBLIC INDIRECT COST	8,696	10,462	7,500	8,933	12,145	12,145
Community Ed	PERMANENT TRANSFER OTHER FUNDS	-	-	-	-	-	48,496
Community Ed Total		7,831,075	7,019,635	7,248,561	7,263,949	6,967,414	7,029,682
Construction	ADMINISTRATION/SUPERVISION	50,563	56,217	109,319	77,186	-	-
Construction	LICENSED CLASSROOM TEACHER	-	-	-	-	-	-
Construction	N-LIC CLASSROOM PERS	-	-	-	1,116	-	-
Construction	LICENSED INSTRUCTIONAL SUPPORT	-	-	-	-	160,027	162,465
Construction	NON LICENSED INSTRUCTIONAL SUPPORT	329,802	387,006	455,989	428,378	679,730	702,248
Construction	SUBSTITUTE TEACHERS	-	-	525	2,542	-	-
Construction	NON INSTRUCTIONAL SUPPORT	3,746	12,242	17,571	4,451	-	651,463

EDINA PUBLIC SCHOOLS

Expenditures by Object

FUND	OBJECT	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY18 ADOPTED BUDGET	FY18 REVISED BUDGET
Construction	OTHER SALARY PAYMENTS- LICENSED	193,079	188,045	206,692	230,216	52,175	104,349
Construction	OTHER SALARY PAYMENTS- NON-LICENSED	704,821	723,046	722,077	806,358	634,216	-
Construction	SEVERANCE	-	-	-	51,025	-	-
Construction	FICA/MEDICARE	92,293	97,145	108,630	109,394	118,553	123,970
Construction	PERA	76,905	82,645	93,309	93,316	99,411	109,431
Construction	TRA	13,453	14,042	15,436	16,358	12,108	12,108
Construction	HEALTH INSURANCE	201,910	213,585	219,923	226,008	199,522	199,522
Construction	LIFE INSURANCE	1,073	1,100	910	1,520	1,100	1,100
Construction	DENTAL INSURANCE	1,796	1,665	30,634	1,816	1,250	1,250
Construction	LONG TERM DISABILITY INSURANCE	3,144	3,256	3,622	3,164	2,852	2,852
Construction	TSA/DEFERRED COMPENSATION	5,342	5,087	6,585	7,467	7,092	7,092
Construction	TAX ADV HEALTH ARRANGEMENTS	2,792	-	2,654	2,088	2,200	2,200
Construction	WORKERS COMPENSATION	-	-	6,577	5,803	9,127	9,127
Construction	CONSULTING FEES/FEEES FOR SVCS	89,626	126,943	5,919,241	7,690,061	4,510,000	4,510,000
Construction	REPAIR/MAINT/ COMPUTERS/T	-	-	-	-	80,000	80,000
Construction	PROPERTY INSURANCE	-	-	-	39,745	-	-
Construction	TRAVEL, CONVENTIONS & CONFERENCE	43,927	26,944	14,747	20,827	23,525	23,525
Construction	SUPPLIES & MATERIALS NON INSTRUCTION	-	-	2,033	1,395	-	-
Construction	NON-INSTR SOFTWARE/LICENSI	-	-	-	4,529	788,627	788,627
Construction	SOFTWARE INSTRUCTIONAL	-	-	-	-	405,351	405,351
Construction	SUPPLIES & MATERIALS NON INDIVIDUAL	195,088	254,170	216,459	313,841	-	-
Construction	INSTR TECH SUPPLIES	-	-	-	-	25,600	25,600
Construction	STANDARDIZED TESTS	-	-	-	-	-	100,000
Construction	FOOD	-	-	-	-	2,000	2,000
Construction	TRANS-CONSTRUCTION SITE ACQUISITION	-	-	4,097,989	15,436	1,000,000	1,000,000
Construction	BUILDING CONSTRUCTION	11,211,687	11,512,450	10,338,861	68,087,969	42,285,647	45,085,647
Construction	EQUIPMENT PURCHASED	664,576	794,725	657,463	1,148,294	-	-
Construction	CAPITAL LEASE	1,740,000	493,000	-	-	-	-
Construction	TECHNOLOGY EQUIPMENT	1,646,486	1,355,887	1,263,288	1,487,067	1,276,320	1,690,037
Construction	CAPITAL INSTR TECH HARDWR	-	-	-	-	606,000	606,000
Construction	PRINCIPAL ON CAPITAL LEASES	106,603	518,089	381,610	-	-	-
Construction	INTEREST ON CAPITAL LEASES	11,369	9,498	16,230	-	-	-
Construction	CAPITAL LEASES CONTRA ACCOUNT	(1,740,000)	(493,000)	-	-	-	-
Construction	COUNTRYSIDE	-	69,839	570,770	7,288	-	-
Construction Total		15,650,082	16,453,625	25,479,144	80,884,660	52,982,433	56,405,964
Debt	BOND PRINCIPAL	4,085,000	4,115,000	4,245,000	6,130,000	7,180,000	7,180,000
Debt	BOND INTEREST	2,715,516	2,539,928	5,206,086	7,385,085	7,508,595	7,508,595
Debt	OTHER DEBT EXPENSE	1,450	10,215	7,500	12,775	15,000	15,000
Debt	BOND REFUNDING	-	-	-	-	-	-
Debt Total		6,801,966	6,665,143	9,458,586	13,527,860	14,703,595	14,703,595
Self Insurance	CONSULTING FEES/FEEES FOR SVCS	753,724	777,971	824,099	830,258	835,000	870,000
Self Insurance Total		753,724	777,971	824,099	830,258	835,000	870,000
Grand Total		124,499,215	126,331,126	146,602,385	214,303,894	190,205,295	200,985,302