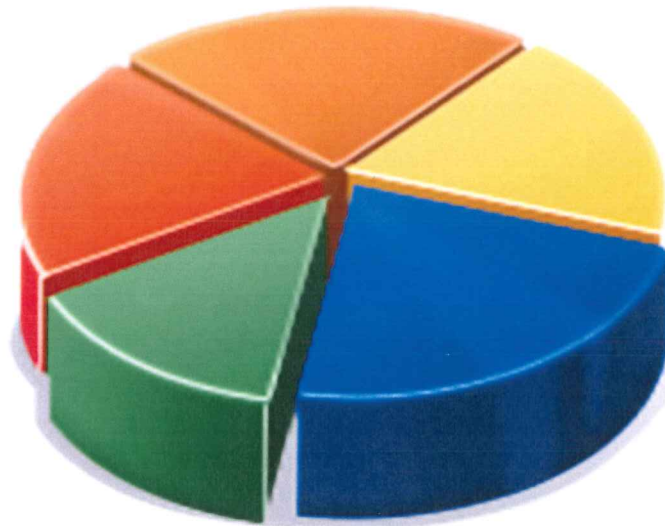


Edina Public Schools

2012 - 2013

Final Budget

Approval-December 10, 2012



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DEFINING EXCELLENCE

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**December 10, 2012**

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

We respectfully submit the 2012-13 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 2012-13 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 2012-13 include a community center which includes the district service center, community services and an elementary school, five other elementary schools, two middle schools, a high school, and a bus garage.

## ECONOMIC CONDITION AND OUTLOOK

With the exception of voter approved levy referenda, the District is dependent on the State of Minnesota for its revenue authority. The 2011 legislature approved a 1% increase for 2011-12 and 2012-13 in the General Education formula. For 2012-13, the district will receive approximately 65% of state entitlements in the current year and the remaining the following year. The funding formula has been below the annual rate of inflation for the last twenty years. Experience demonstrates that legislated revenue increases are not sufficient to meet the demands posed by the rate of inflation. As a result of these pressures, the District has had to rely on property tax referenda to support its educational programs. In November, 2011, the District was successful in its request to renew the existing operating levy scheduled to sunset in 2011-12 and renew and increase a capital/technology levy. The increase of \$3.5 million in technology funding will expand and integrate technology infrastructure, hardware, software, support and training. Successful levy referenda votes have allowed the District to maintain its history of educational excellence.

## DISTRICT POPULATION

Funding for Minnesota school districts is largely driven by enrollment. The majority of Minnesota school districts are facing declining enrollment. However, over the last five years, the District has averaged a 1.9 percent increase in students. Enrollment for the 2012-13 school year is estimated to be 8,388, which represents a 1% increase over the prior year. The majority of this increase is at the secondary level.

### **ENROLLMENT PROJECTIONS**

	<b>09-10</b>	<b>09-10</b>	<b>10-11</b>	<b>10-11</b>	<b>11-12</b>	<b>11-12</b>	<b>12-13</b>	<b>12-13</b>
	<b>ADM</b>	<b>WADM</b>	<b>ADM</b>	<b>WADM</b>	<b>ADM</b>	<b>WADM</b>	<b>ADM</b>	<b>WADM</b>
<b>PRE-K</b>	52	65	50	63	57	72	53	67
<b>K-HANDICAPPED</b>	18	18	21	21	4	4	14	14
<b>KINDERGARTEN</b>	511	312	506	310	507	310	525	321
<b>GRADES 1 TO 3</b>	1,806	2,014	1,846	2,058	1,848	2,061	1,844	2,056
<b>GRADES 4 TO 6</b>	1,893	2,007	1,962	2,080	1,973	2,092	1,963	2,081
<b>GRADES 7 TO 12</b>	3,774	4,907	3,876	5,038	3,917	5,092	3,989	5,185
<b>TOTAL</b>	<b>8,053</b>	<b>9,322</b>	<b>8,261</b>	<b>9,570</b>	<b>8,307</b>	<b>9,631</b>	<b>8,388</b>	<b>9,724</b>

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

## FINANCIAL INFORMATION

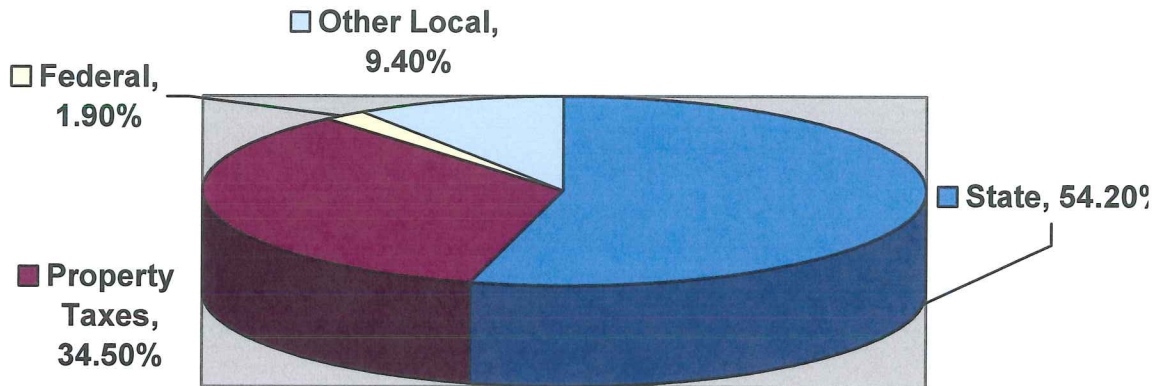
District administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The District accounting system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgment by management. We believe the District's internal control system is adequate to safeguard assets and provide reasonable assurance that transactions are properly recorded.

The District's annual financial reports are prepared pursuant to School Board policy and Minnesota State Statutes. The audited financial reports are required to be filed with both the Minnesota

Department of Education and the State Auditor by November 30, of the subsequent fiscal year. These statements are presented on the same basis as those required by the Department of Education's Uniform Financial Accounting and Reporting System (UFARS). An annual budget is adopted by the School Board for all funds. Budgetary control is maintained by the District's business office. Monthly reports are reviewed by management personnel and the School Board.

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

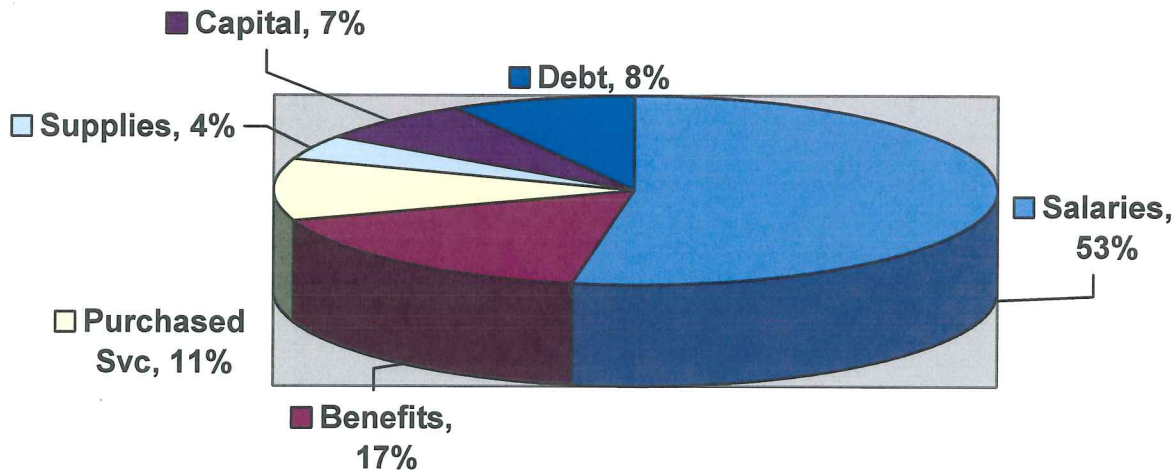
**2012-13 REVENUE BUDGET BY SOURCE**



The

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

**2012-13 EXPENDITURE BUDGET BY OBJECT**



**FINANCIAL INFORMATION - BY FUND**

**General Fund**

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures

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

<u>GENERAL FUND</u>	<u>2012-13 BUDGET</u>	<u>2011-12 ACTUAL</u>	<u>NET CHANGE</u>	<u>%</u>
<b>Total Revenues</b>	<b>\$93,190,856</b>	<b>\$88,769,978</b>	<b>\$4,420,878</b>	<b>4.98%</b>
<b>Total Expenditures</b>	<b>\$93,764,257</b>	<b>\$86,950,305</b>	<b>\$6,813,952</b>	<b>7.84%</b>
<b>Total Excess/(Deficiency)</b>	<b>\$ (573,401)</b>	<b>\$ 1,819,673</b>		

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

This budget anticipates an increase in student adjusted marginal cost pupil units (AMCPU) of 93 students for 2012-13. As approved by the 2011 legislature, the formula allowance is \$5,224 per adjusted marginal cost pupil unit for the 2012-13 year which is a 1% increase from 2011-12. During 2011-12, the district received Federal JOBZ one time funding. The district committed these dollars to be used to assist the budget adjustment process over a three to four year period.

Estimated revenues total \$93,190,856, which is an increase of \$4,420,878 over fiscal year 2012. The 4.98% estimated revenue increase is due to a combination of both revenue increases and decreases. The majority of the increase is due to the passage of the capital technology levy. Other increases include enrollment, formula allowance increase, and new literacy aid funding. Decreases in revenue include interest, federal revenues that were one time, and miscellaneous revenues.

Estimated expenditures total \$93,764,257, an increase of \$6,813,952 over the previous year. The 7.84% estimated increase in expenditures is due to workers compensation, employee benefit rates, special education transportation, interest for cash flow borrowing, lane changes, site carryover and enhancements added as a result of literacy aid funding and implementation of the district technology plan as a result of the passage of the capital technology levy. The growth in remaining expenditures is consistent with regional inflationary trends.

The estimated unassigned fund balance is \$7,421,110, the estimated restricted fund balance for the capital, staff development, safe schools, gifted education, learning and development, basic skills, and career and technical is \$273,479. The estimated committed fund balance of Federal JOBZ and 2% to be used for cash flow due to the tax and state aid payment shifts is \$2,475,122. The estimated assigned fund balance for severance, alternative compensation, integration, the area learning center and site carryover is \$2,068,824.

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, 2013 represents 7.9% of annual expenditures or about one month of normal operating expenditures. The District closely monitors the General Fund unassigned fund balance through use of a detailed financial planning model, two budget revisions during the year and with monthly budget analysis. In 2011-12, the School Board adopted a fund balance policy to maintain a minimum six percent fund balance in the Unassigned General Fund with an additional commitment of 2% fund balance for cash flow purposes.

### **Special Revenue Funds**

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

The June 30, 2013 estimated combined fund balance is \$1,690,750, a decrease of \$43,866 from fiscal year 2012. The decrease in the fund balance is due to an intentional reduction in Community Service fund balances. The District intends to maintain Food Service and Community Services fund balances below the range of the 25% guideline set by the state.

#### **Food Service Fund**

The estimated June 30, 2013 fund balance is \$545,316, an increase of \$63,940 from fiscal year 2012. Estimated revenues increased by \$64,857 and estimated expenditures increased by \$125,915 from the previous year. The increase in revenues is primarily due to increased lunch participation and a required increase in meal rates. The increase in expenditures is primarily attributed to increased cost of food. The district has received notification of compliance with the Healthy, Hungry Free Kids Act (HHFKA). As a result, the district will receive additional federal funding of 6 cents per reimbursable meal. This increase in funding is due to the increased food costs to meet new regulations of HHFKA of 2010.

#### **Community Service Fund**

The estimated June 30, 2013 fund balance is \$1,145,434, a decrease of \$107,806 from fiscal year 2012. Estimated revenues increased by \$196,336 and estimated expenditures increased by \$336,098 from the previous year. The increase in revenues is primarily a result of an increase in local fees for the various community services programs. The increase in expenditures is due to program expenditure adjustments due to aid and local revenue adjustments and an intentional spend down of the fund balance.

### **Debt Service Fund**

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds. The estimated June 30, 2013, fund balance is \$682,869, an increase of \$289,561 from fiscal year 2012. Estimated revenues decreased by \$111,848 and estimated expenditures decreased by \$284,528 from the previous year. Levy revenues are based on levying 105% of the principal and interest schedule. However, the district adjusted the scheduled increase with a \$236,000 reduction in levy. 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 2003 through 2011.

In October 2011, the District issued \$50,370,000 of General Obligation School Building Refund Bonds. The proceeds of this issue and interest earned will be used to refund the 2014 through 2024 maturities of the District's 2004 General Obligation School Building Bonds. The proceeds of the refunding issue have been placed in an escrow account pending the February 1, 2013 call date of the

refunded issue. This advance “crossover refunding” will reduce the District’s total future debt service payments by \$4,913,202.

**Capital Project-Building Construction Fund**

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

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

The Board approved the district ten year alternative facility plan in May of 2012 with part of the financing for annual projects coming from \$11,775,000 alternative facilities bonds. The alternative facilities bond bid results will be received January 28, 2013.

The estimated June 30, 2013 fund balance is \$8,419,600 an increase of \$9,318,623 from fiscal year 2012. Estimated revenues increased by \$134,001 along with issuance of alternative facilities bonds and estimated expenditures increased by \$1,791,759 from the previous year. The increase in fund balance is due to the issuance of alternative facilities bonds that will be spent down according to the construction schedule.

**Internal Service Fund**

The Internal Service Fund is used to reserve funds used for the self-insured dental insurance offered by the district to its employees. The estimated June 30, 2013 fund balance is \$293,590 an increase of \$50,000 from fiscal year 2012. Estimated revenues increased by \$50,000 and estimated expenditures increased by \$50,000 from the previous year. The increase in fund balance is part of the long term plan to maintain a fund balance that sustains the self-insured dental program on a long term basis.

**CONCLUSION**

The 2012-13 Final Budget reflects the School Board’s plan to maintain the district’s strong financial history while using all available resources to provide educational opportunities to students. The School Board will continue efforts to maintain positive fund balances through a combination of increased funding from the legislature, budget adjustments and voter approved levies.

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

Respectfully submitted,

Margo M. Bauck, RSBO  
Director of Business Services

# INDEPENDENT SCHOOL DISTRICT NO. 273



## BOARD OF EDUCATION

Randy Meyer, Chair

Idith Almog, Vice-Chair

Cathy Cella, Treasurer

Regina Neville, Clerk

Elaine Skrentner, Assistant Clerk

Leny Wallen-Friedman, Assistant Treasurer

Sarah Patzloff, Assistant Clerk

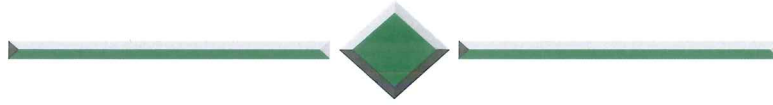
## CENTRAL ADMINISTRATION

Dr. Ric Dressen, Superintendent

Margo M. Bauck, Director of Business Services

Jim Gilligan, Controller

# INDEPENDENT SCHOOL DISTRICT NO. 273



## Edina Public Schools Strategic Roadmap

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

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

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

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

The draft document was shared with the Edina Public Schools community for input and suggestions. The task force met in March & April of 2012, to finalize its work on the roadmap and to provide input. The draft was then forwarded to the School Board for its support. On June 25, 2012, the School Board is scheduled to approve the updated Edina Public Schools Strategic Roadmap. This roadmap provides the school district community a strategic educational vision through the year 2015.

### **Vision 2015**

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

## INDEPENDENT SCHOOL DISTRICT NO. 273



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

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

#### I. Purpose

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

#### II. General Statement of Policy

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

#### III. Requirements

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

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

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

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

adoption of an amendment to the expenditure budget document by the school board to authorize the expenditure for the fiscal year.

D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current fiscal year; the actual revenues, expenditures and fund balances for the prior fiscal year; and the projected fund balances for the current fiscal year in the form prescribed by the Minnesota Commissioner of Education (“Commissioner”) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier.

A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the district’s website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the district shall publish the other information required by Minn. Stat. § 123B.10.

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

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

#### IV. Implementation

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

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

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

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

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

expenditures of funds.

#### V. Modification of the Budget

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT 273**

**BUDGET CALENDAR**

<u>Month</u>	<u>2012-13 Date</u>	<u>Item</u>	<u>Responsibility</u>
July 2012	July/Oct	2011-12 Audit Commences	Auditor/Dir of Business Svc/Controller
August 2012	Aug 31st	Levy Reports for the 2012 Payable 2013 Levy Due to the MDE	Dir of Business Services
September 2012	Sept 24th	Adopt the Preliminary 2012 Payable 2013 Levy Certification	School Board
October 2012	Oct 22nd	Presentation of the 2011-12 Audit	Auditor/Dir of Business Services
	Oct 22nd	2012-13 Enrollment Projections, Class Size Report	Dir of of Enrollment & Schl Improve/Dir of Business Services
	Oct/Nov	Building Site Visits - Levy and/or Budget Education (if needed)	Superintendent/Directors Administration Controller/Business Office Principals/Program Directors/Head Custodians
	Oct/Nov	Lead Team Review of Budget - multi year	
	Oct/Nov	2012-13 Fall Budget Adjustments in TIES Finance System	
Oct/Nov	2013-14 Site Completion of Capital Budget Requests		
November 2012	Nov 13th	2012-13 Enhancement/Adjustment Request Approval (if needed)	School Board/Administration
	Nov 30th	Publish the 2011-12 Audit and the 2012-13 Budget on the District Website	Dir of Business Services/Controller
	Nov/Dec	Building Site Review of Budget - Multi year topics	Principals/Program Directors
December 2012	Dec 7th	2013-14 Capital Budget Requests submitted to Business Office	Principals/Program Directors/Head Custodians
	Dec 10th	Adopt the Final 2012 payable 2013 Levy Certification	School Board
	Dec 10th	Approve the 2012-13 Final Budget Adjustments	School Board
	Dec 10th	Long Range Plan Update	Dir of Business Services
January 2013	Jan 2nd	Finalize ADM/Enrollment Projections	Dir of Business Services
	Jan 7th	Approve Resource Allocation Resolution (if necessary)	School Board
	Jan 22nd	Discussion 2013-14 Budget Parameters, Priorities & Resource Allocation Process	Finance Comm, Admin, Board
	Jan 28th	Approve 2013-14 Budget Parameters, Priorities & Resource Allocation Process	Finance Comm, Admin, Board
	Jan 31st	2013-14 Initial Building FTE, Equipment & Decentralized Allocations	Dir of Business Services
February 2013	Jan/Feb	All Administrators Work on Budget Resource Allocations	Administration
	Feb 11th	Board approval of Capital Budget Requests	School Board
	Feb 25th	Adopt Staff Reduction Resolution, (if necessary)	School Board
March 2013	Feb/Mar	All Administrators Work on Instructional, Capital, and FTE Budgets including Food Svc & Comm Svc	Administration
	Mar 1st	Lead team determines final Resource Allocation recommendations	Administration
	Mar 11th	Board discussion on Resource Allocation final recommendations	School Board
	Mar 31st	All Budgets for All Funds Completed by Principals and Program Directors Due at the District Office	Principals & Program Directors
	Mar 31st	FTE Budget by Department due at the District Office	Principals & Program Directors
April 2013	Mar	Bid/order capital projects	Dir of Business Services/Buildings & Grounds
	Apr 8th	Approve 2013-14 Resource Allocation Budget Plan	School Board
	Apr 15th	Cut Off Date for Issuance of PO's for the 2012-13 Budget	Administration
May 2013	Apr/May	2013-14 Preliminary Budget in TIES Finance System	Controller/Business Office
	May 13th	Complete Spring Budget Adjustment Process	Dir of Business Services/Controller
June 2013	May 13th	Approve Issuance of 2013-14 Purchase Order Requests	School Board
	Jun 24th	Approve the 2013-14 Preliminary Budget	School Board
	Jun 30th	Long Range Plan Update	Director of Business Services

**INDEPENDENT SCHOOL DISTRICT #273**  
**COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,**  
**Fiscal Year Ending June 30, 2013**

	Audited Balance June 30, 2012	Budget Revenues	Budget Expenditures	Required Transfers	Projected Balance June 30, 2013
<b>GENERAL FUND</b>					
Nonspendable - General	\$543,545	\$0	\$0	\$0	\$543,545
Nonspendable - Integration (WMEP)	15,387	0		0	15,387
Nonspendable - Capital	2,350	0	0	0	2,350
<b>Subtotal Nonspendable</b>	<b>561,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>561,282</b>
Restricted for Capital - Carryover	62,688	0	62,688	0	0
Restricted for Capital	235,147	2,139,498	2,111,231	0	263,414
Restricted for Capital/Technology Levy	0	4,200,000	4,189,935	0	10,065
Restricted for Staff Development	0	1,015,975	1,015,975	0	0
Restricted for Safe Schools	0	395,394	479,508	84,114	0
Restricted for Gifted Education	0	116,690	815,739	699,049	0
Restricted for Learning & Development	0	1,879,242	1,879,242	0	0
Restricted for Basic Skills	0	396,659	1,046,333	649,674	0
Restricted for Career & Technical	0	52,219	135,069	82,850	0
<b>Subtotal Restricted</b>	<b>297,835</b>	<b>10,195,677</b>	<b>11,735,720</b>	<b>1,515,687</b>	<b>273,479</b>
Committed for Federal JOBZ	894,821	0	0	0	894,821
Committed 2% of Unassigned Fund Balance	1,529,788	0	0	50,513	1,580,301
<b>Subtotal Committed</b>	<b>2,424,609</b>	<b>0</b>	<b>0</b>	<b>50,513</b>	<b>2,475,122</b>
Assigned for Separation/Retirement Benefits	2,287,691	0	0	(463,094)	1,824,597
Assigned for Q Comp	254,036	2,179,422	2,236,437	0	197,021
Assigned for Integration (WMEP)	0	2,176,435	2,167,918	(8,078)	439
Assigned for Carryover	756,439	0	756,439	0	0
Assigned for High School ALC	35,808	305,345	294,386	0	46,767
<b>Subtotal Assigned</b>	<b>3,333,974</b>	<b>4,661,202</b>	<b>5,455,180</b>	<b>(471,172)</b>	<b>2,068,824</b>
Unassigned for Integration (WMEP)	(8,078)	0	0	8,078	0
Unassigned for Unemployment	(14,518)	253,733	100,000	0	139,215
Unassigned for Lease Levy	(498,925)	509,361	679,338	0	(668,902)
Unrestricted for Health & Safety	(527,600)	497,439	271,585	0	(301,746)
Unassigned - General	6,973,206	77,073,444	75,522,434	(1,103,106)	7,421,110
<b>Subtotal Unassigned</b>	<b>5,924,085</b>	<b>78,333,977</b>	<b>76,573,357</b>	<b>(1,095,028)</b>	<b>6,589,677</b>
<b>Total General</b>	<b>12,541,785</b>	<b>93,190,856</b>	<b>93,764,257</b>	<b>0</b>	<b>11,968,384</b>
<b>FOOD SERVICE FUND</b>					
Nonspendable	0	0	0	0	0
Restricted	481,376	3,342,170	3,278,230	0	545,316
<b>Total Food Service</b>	<b>481,376</b>	<b>3,342,170</b>	<b>3,278,230</b>	<b>0</b>	<b>545,316</b>
<b>COMMUNITY SERVICE FUND</b>					
Restricted for Community Ed - General	382,052	4,691,442	4,703,180	0	370,314
Restricted for Community Ed - All Day K+	156,905	1,157,320	1,246,440	0	67,785
Restricted for Community Ed - Family Center	494,068	610,170	697,632	0	406,606
Restricted for ECFE	216,161	676,808	595,030	0	297,939
Restricted for School Readiness	3,386	57,821	59,085	0	2,122
Restricted for Other Community Ed	668	188,478	188,478	0	668
<b>Total Community Service</b>	<b>1,253,240</b>	<b>7,382,039</b>	<b>7,489,845</b>	<b>0</b>	<b>1,145,434</b>
<b>Total Operating Funds</b>	<b>14,276,401</b>	<b>103,915,065</b>	<b>104,532,332</b>	<b>0</b>	<b>13,659,134</b>
<b>BUILDING FUND</b>					
Nonspendable - Alternative Facilities Levy	29,183	0	0	0	29,183
Unassigned for Alternative Facilities Levy	(771,497)	13,505,064	3,980,980	0	8,752,587
Unassigned for Down Pmt Levy - Technology	(662,170)	300,000	0	0	(362,170)
Unassigned for Certificates of Participation SVMS	505,461	0	505,461	0	0
<b>Total Building</b>	<b>(899,023)</b>	<b>13,805,064</b>	<b>4,486,441</b>	<b>0</b>	<b>8,419,600</b>
<b>DEBT SERVICE FUND</b>					
Restricted for Bond Refunding	58,664,372	43,379	58,707,751	0	0
Restricted fund balance	393,308	10,283,061	9,993,500	0	682,869
<b>Total Debt Service</b>	<b>59,057,680</b>	<b>10,326,440</b>	<b>68,701,251</b>	<b>0</b>	<b>682,869</b>
<b>INTERNAL SERVICE FUND - Dental</b>					
Unassigned fund balance	243,590	800,000	750,000	0	293,590
<b>Total Internal Service</b>	<b>243,590</b>	<b>800,000</b>	<b>750,000</b>	<b>0</b>	<b>293,590</b>
<b>TOTAL ALL FUNDS</b>	<b>\$72,678,648</b>	<b>\$128,846,569</b>	<b>\$178,470,024</b>	<b>\$0</b>	<b>\$23,055,193</b>

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES  
2012-13 BUDGET**

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL ALL GOVERNMENTAL FUND TYPES</u>
<b><u>REVENUES:</u></b>					
Property Taxes	26,704,859	1,059,807	10,280,426	2,030,064	40,075,156
Other Local Revenue	2,002,233	8,879,287	45,879	-	10,927,399
State Sources	62,687,477	315,695	135	-	63,003,307
Federal Sources	1,796,287	469,420	-	-	2,265,707
<b>TOTAL REVENUE</b>	<b>\$ 93,190,856</b>	<b>\$ 10,724,209</b>	<b>\$ 10,326,440</b>	<b>\$ 2,030,064</b>	<b>\$ 116,271,569</b>
<b><u>EXPENDITURES:</u></b>					
<i>Current:</i>					
District & School Administration	2,958,901	-	-	-	2,958,901
District Support Service	2,742,947	-	-	-	2,742,947
Regular Instruction	44,511,893	-	-	-	44,511,893
Vocational Instruction	289,014	-	-	-	289,014
Special Education Instruction	15,552,087	-	-	-	15,552,087
Instructional Support Services	6,352,854	-	-	-	6,352,854
Pupil Support Services	7,504,669	-	-	-	7,504,669
Site, Building and Equipment	13,377,392	-	-	4,486,441	17,863,833
Fixed Cost Programs	474,500	-	-	-	474,500
Food Service	-	3,278,230	-	-	3,278,230
Community Service	-	7,489,845	-	-	7,489,845
<i>Debt Service:</i>					
Principal	-	-	7,255,000	-	7,255,000
Interest and Fiscal Charges	-	-	2,738,500	-	2,738,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 93,764,257</b>	<b>\$ 10,768,075</b>	<b>\$ 9,993,500</b>	<b>\$ 4,486,441</b>	<b>\$ 119,012,273</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (573,401)</b>	<b>\$ (43,866)</b>	<b>\$ 332,940</b>	<b>\$ (2,456,377)</b>	<b>\$ (2,740,704)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond Proceeds	-	-	-	11,775,000	11,775,000
Bond Refunding Proceeds Held in Escrow	-	-	(58,707,751)	-	(58,707,751)
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>-</b>	<b>-</b>	<b>(58,707,751)</b>	<b>11,775,000</b>	<b>(46,932,751)</b>
<b>FUND BALANCES JULY 1:</b>					
Nonspendable	\$ 561,282	\$ -	\$ -	\$ -	\$ 561,282
Restricted	\$ 297,835	\$ 1,734,616	\$ 59,057,680	\$ -	\$ 61,090,131
Committed	\$ 2,424,609	\$ -	\$ -	\$ -	\$ 2,424,609
Assigned	\$ 3,333,974	\$ -	\$ -	\$ -	\$ 3,333,974
Unassigned -Unemployment & Health & Safety	\$ (1,049,121)	\$ -	\$ -	\$ -	\$ (1,049,121)
Unassigned - General	\$ 6,973,206	\$ -	\$ -	\$ (899,023)	\$ 6,074,183
<b>FUND BALANCE TRANSFERS:</b>					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES JUNE 30:</b>					
Nonspendable	\$ 561,282	\$ -	\$ -	\$ -	\$ 561,282
Restricted	\$ 273,479	\$ 1,690,750	\$ 682,869	\$ -	\$ 2,647,098
Committed	\$ 2,475,122	\$ -	\$ -	\$ -	\$ 2,475,122
Assigned	\$ 2,068,824	\$ -	\$ -	\$ -	\$ 2,068,824
Unassigned -Unemployment & Health & Safety	\$ (831,433)	\$ -	\$ -	\$ -	\$ (831,433)
Unassigned - General	\$ 7,421,110	\$ -	\$ -	\$ 8,419,600	\$ 15,840,710



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

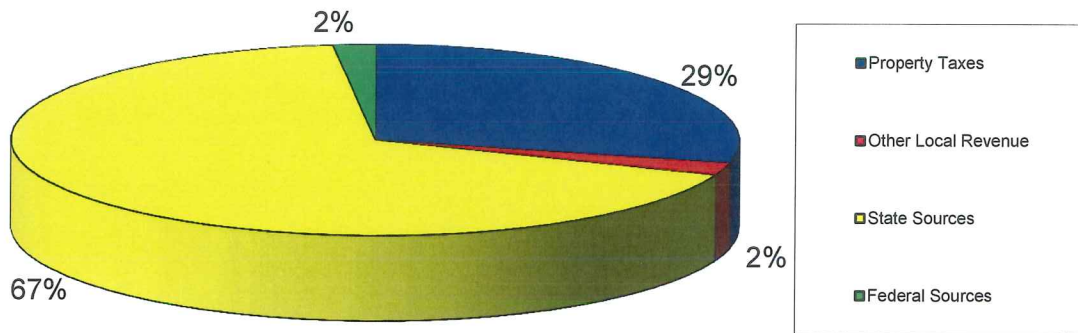
### **GENERAL FUND**

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

INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND

2012-13 REVENUE BUDGET - BY SOURCE



2012-13 EXPENDITURE BUDGET - BY OBJECT

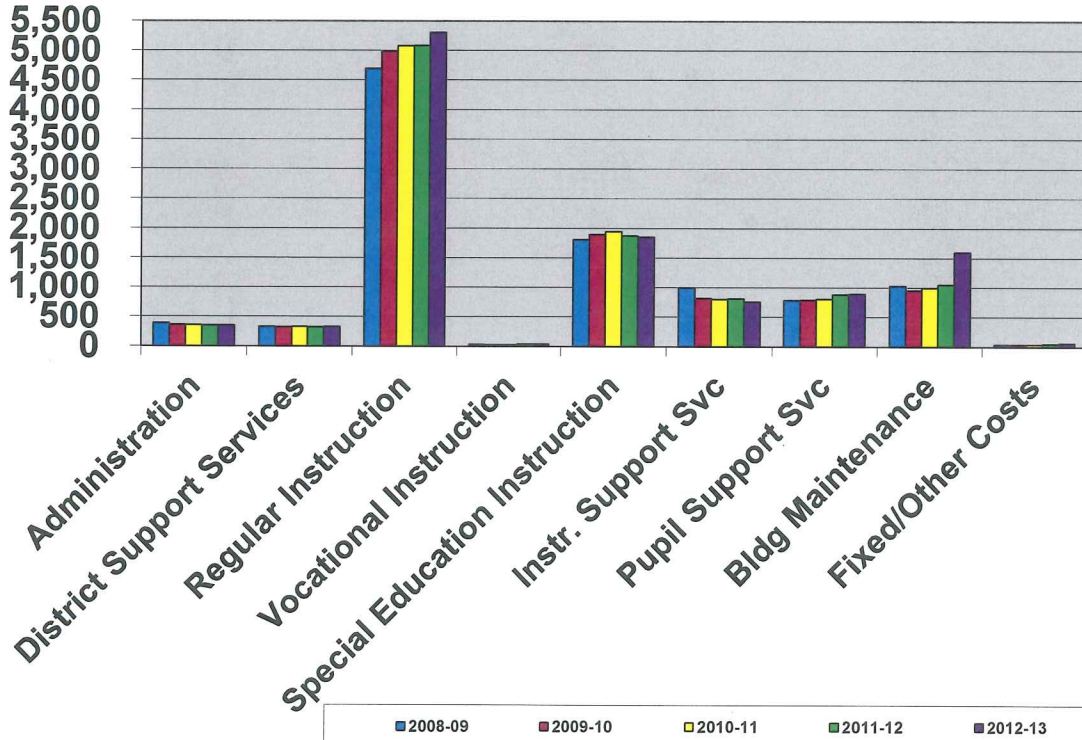


INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND - EXPENDITURES BY PROGRAM

	2008-09	2009-10	2010-11	2011-12	2012-13	2008-09	2009-10	2010-11	2011-12	2012-13
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>
						<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>	<u>Per ADM</u>
District & School Administration	3,092,640	2,891,265	2,922,416	2,921,447	2,958,901	391	359	354	352	353
District Support Service	2,593,246	2,613,421	2,731,865	2,701,860	2,742,947	328	324	331	325	327
Regular Instruction	37,099,317	40,142,301	41,956,717	42,233,741	44,511,893	4,691	4,984	5,079	5,084	5,307
Vocational Instruction	234,098	198,105	209,565	321,154	289,014	30	25	25	39	34
Special Education Instruction	14,285,730	15,271,688	16,071,958	15,585,966	15,552,087	1,806	1,896	1,946	1,876	1,854
Instructional Support Services	7,885,063	6,593,566	6,592,322	6,760,932	6,352,854	997	819	798	814	757
Pupil Support Services	6,217,918	6,345,288	6,669,731	7,329,686	7,504,669	786	788	807	882	895
Site, Building and Equipment	8,116,755	7,681,111	8,203,146	8,714,030	13,377,392	1,026	954	993	1,049	1,595
Fixed Cost Programs	269,231	291,515	300,833	381,487	474,500	34	36	36	46	57
	<b>\$ 79,793,998</b>	<b>\$ 82,028,260</b>	<b>\$ 85,658,553</b>	<b>\$ 86,950,303</b>	<b>\$ 93,764,257</b>	<b>\$ 10,090</b>	<b>\$ 10,185</b>	<b>\$ 10,369</b>	<b>\$ 10,467</b>	<b>\$ 11,178</b>

GENERAL FUND - COST PER ADM BY PROGRAM



**INDEPENDENT SCHOOL DISTRICT NO. 273**

**GENERAL FUND BUDGET  
FY 12-13 With Comparative Information for Fiscal Years 09 thru 12  
Expenditures - by Program**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	18,737,025	20,228,122	28,851,473	23,813,219	26,704,859	2,891,640	12.14%
Other Local Revenue	2,248,905	2,280,570	2,520,934	2,754,726	2,002,233	(752,493)	-27.32%
State Sources	58,378,178	53,924,966	51,887,383	58,857,487	62,687,477	3,829,990	6.51%
Federal Sources	1,713,683	6,958,246	3,061,247	3,344,546	1,796,287	(1,548,259)	-46.29%
<b>TOTAL REVENUE</b>	<b>81,077,791</b>	<b>83,391,904</b>	<b>86,321,037</b>	<b>88,769,978</b>	<b>93,190,856</b>	<b>4,420,878</b>	<b>4.98%</b>
<b>EXPENDITURES:</b>							
<i>Current:</i>							
District & School Administration	3,092,640	2,891,265	2,922,416	2,921,447	2,958,901	37,454	1.28%
District Support Service	2,593,246	2,613,421	2,731,865	2,701,860	2,742,947	41,087	1.52%
Regular Instruction	37,099,317	40,142,301	41,956,717	42,233,741	44,511,893	2,278,152	5.39%
Vocational Instruction	234,098	198,105	209,565	321,154	289,014	(32,140)	-10.01%
Special Education Instruction	14,285,730	15,271,688	16,071,958	15,585,966	15,552,087	(33,879)	-0.22%
Instructional Support Services	7,885,063	6,593,566	6,592,322	6,760,932	6,352,854	(408,078)	-6.04%
Pupil Support Services	6,217,918	6,345,288	6,669,731	7,329,686	7,504,669	174,983	2.39%
Site, Building and Equipment	8,116,755	7,681,111	8,203,146	8,714,030	13,377,392	4,663,362	53.52%
Fixed Cost Programs	269,231	291,515	300,833	381,487	474,500	93,013	24.38%
<b>TOTAL EXPENDITURES</b>	<b>79,793,998</b>	<b>82,028,260</b>	<b>85,658,553</b>	<b>86,950,303</b>	<b>93,764,257</b>	<b>6,813,954</b>	<b>7.84%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,283,793</b>	<b>1,363,644</b>	<b>662,484</b>	<b>1,819,675</b>	<b>(573,401)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In/(Out) & Prior Period Adj	-	2,000	(113,315)	-	-		
<b>FUND BALANCES JULY 1:</b>							
Nonspendable	\$ -	\$ -	\$ -	\$ 815,358	\$ 561,282		
Restricted	\$ (393,917)	\$ (130,361)	\$ (944,675)	\$ 128,949	\$ 297,835		
Committed	\$ -	\$ -	\$ -	\$ 1,523,051	\$ 2,424,609		
Assigned	\$ 1,613,598	\$ 1,749,715	\$ 3,743,327	\$ 3,931,164	\$ 3,333,974		
Unassigned -Unemployment & Health & Safety	\$ -	\$ -	\$ -	\$ (1,217,866)	\$ (1,049,121)		
Unassigned - General	\$ 6,303,823	\$ 7,187,943	\$ 7,374,289	\$ 5,541,454	\$ 6,973,206		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
<b>FUND BALANCES JUNE 30:</b>							
Nonspendable	\$ -	\$ -	\$ 815,358	\$ 561,282	\$ 561,282		
Restricted	\$ (130,361)	\$ (944,675)	\$ 128,949	\$ 297,835	\$ 273,479		
Committed	\$ -	\$ -	\$ 1,523,051	\$ 2,424,609	\$ 2,475,122		
Assigned	\$ 1,749,715	\$ 3,743,327	\$ 3,931,164	\$ 3,333,974	\$ 2,068,824		
Unassigned -Unemployment & Health & Safety	\$ -	\$ -	\$ (1,217,866)	\$ (1,049,121)	\$ (831,433)		
Unassigned - General	\$ 7,187,943	\$ 7,374,289	\$ 5,541,454	\$ 6,973,206	\$ 7,421,110		

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**GENERAL FUND BUDGET  
FY 12-13 With Comparative Information for Fiscal Years 09 thru 12  
Expenditures - by Object**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	18,737,025	20,228,122	28,851,473	23,813,219	26,704,859	2,891,640	12.14%
Other Local Revenue	2,248,905	2,280,570	2,520,934	2,754,726	2,002,233	(752,493)	-27.32%
State Sources	58,378,178	53,924,966	51,887,383	58,857,487	62,687,477	3,829,990	6.51%
Federal Sources	1,713,683	6,958,246	3,061,247	3,344,546	1,796,287	(1,548,259)	-46.29%
<b>TOTAL REVENUE</b>	<b>\$ 81,077,791</b>	<b>\$ 83,391,904</b>	<b>\$ 86,321,037</b>	<b>\$ 88,769,978</b>	<b>\$ 93,190,856</b>	<b>\$ 4,420,878</b>	<b>4.98%</b>
<b>EXPENDITURES:</b>							
Salaries	51,207,399	52,387,552	54,461,690	55,148,923	58,146,443	2,997,520	5.44%
Benefits	15,868,583	16,835,435	17,492,547	18,307,021	18,804,505	497,484	2.72%
Purchased Services	7,580,394	7,320,865	7,623,460	7,740,009	8,266,384	526,375	6.80%
Instructional Supplies	2,421,469	3,042,952	3,191,630	2,972,249	4,343,866	1,371,617	46.15%
Capital Expenditures	2,651,656	2,315,834	2,723,357	2,622,803	3,876,929	1,254,126	47.82%
Other Expenditures	64,497	125,621	165,865	159,300	326,130	166,830	104.73%
<b>TOTAL EXPENDITURES</b>	<b>\$ 79,793,998</b>	<b>\$ 82,028,259</b>	<b>\$ 85,658,549</b>	<b>\$ 86,950,305</b>	<b>\$ 93,764,257</b>	<b>\$ 6,813,952</b>	<b>7.84%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,283,793</b>	<b>\$ 1,363,645</b>	<b>\$ 662,488</b>	<b>\$ 1,819,673</b>	<b>\$ (573,401)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Capital Eq. Note & Transfers In/(Out)	\$ -	\$ 2,000	\$ (113,315)	\$ -	\$ -		
<b>FUND BALANCES JULY 1:</b>							
Nonspendable	\$ -	\$ -	\$ -	\$ 815,358	\$ 561,282		
Restricted	\$ (393,917)	\$ (130,361)	\$ (944,675)	\$ 128,949	\$ 297,835		
Committed	\$ -	\$ -	\$ -	\$ 1,523,051	\$ 2,424,609		
Assigned	\$ 1,613,598	\$ 1,749,715	\$ 3,743,327	\$ 3,931,164	\$ 3,333,974		
Unassigned -Unemployment & Health & Safety	\$ -	\$ -	\$ -	\$ (1,217,866)	\$ (1,049,121)		
Unassigned - General	\$ 6,303,823	\$ 7,187,943	\$ 7,374,289	\$ 5,541,454	\$ 6,973,206		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
<b>FUND BALANCES JUNE 30:</b>							
Nonspendable	\$ -	\$ -	\$ 815,358	\$ 561,282	\$ 561,282		
Restricted	\$ (130,361)	\$ (944,675)	\$ 128,949	\$ 297,835	\$ 273,479		
Committed	\$ -	\$ -	\$ 1,523,051	\$ 2,424,609	\$ 2,475,122		
Assigned	\$ 1,749,715	\$ 3,743,327	\$ 3,931,164	\$ 3,333,974	\$ 2,068,824		
Unassigned -Unemployment & Health & Safety	\$ -	\$ -	\$ (1,217,866)	\$ (1,049,121)	\$ (831,433)		
Unassigned - General	\$ 7,187,943	\$ 7,374,289	\$ 5,541,454	\$ 6,973,206	\$ 7,421,110		



## INDEPENDENT SCHOOL DISTRICT NO. 273

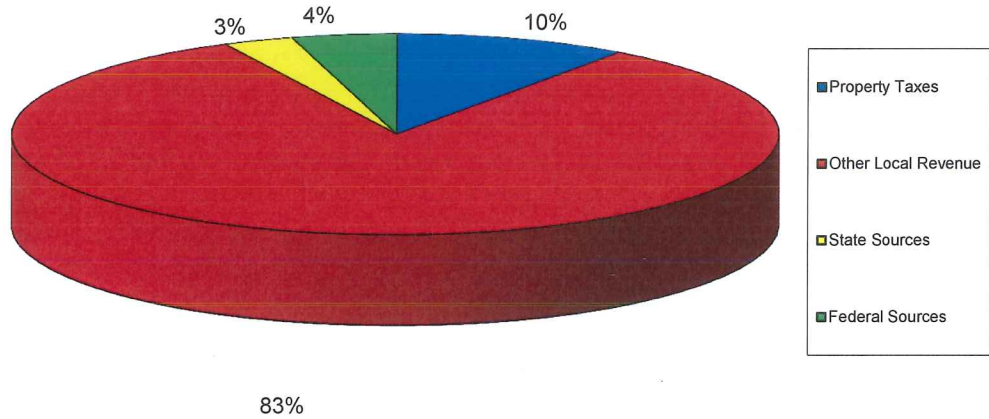
### SPECIAL REVENUE FUNDS

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.

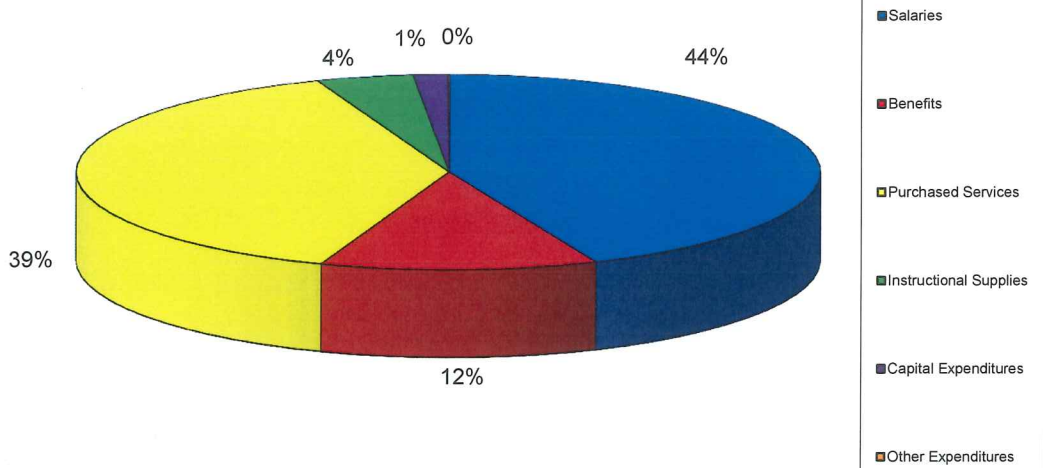
INDEPENDENT SCHOOL DISTRICT NO. 273

SPECIAL REVENUE FUNDS

2012-13 REVENUE BUDGET - BY SOURCE



2012-13 EXPENDITURE BUDGET - BY OBJECT



**INDEPENDENT SCHOOL DISTRICT NO. 273**

**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET  
FY 12-13 With Comparative Information for Fiscal Years 09 thru 12  
Expenditures - by Object**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b><u>REVENUES:</u></b>							
Property Taxes	-	-	-	-	-	-	#DIV/0!
Other Local Revenue	2,660,711	2,623,190	2,715,997	2,782,872	2,810,750	27,878	1.00%
State Sources	55,157	58,878	56,202	56,071	62,000	5,929	10.57%
Federal Sources	362,405	423,725	435,885	438,370	469,420	31,050	7.08%
<b>TOTAL REVENUE</b>	<b>\$ 3,078,273</b>	<b>\$ 3,105,793</b>	<b>\$ 3,208,084</b>	<b>\$ 3,277,313</b>	<b>\$ 3,342,170</b>	<b>\$ 64,857</b>	<b>1.98%</b>
<b><u>EXPENDITURES:</u></b>							
Salaries	82,430	72,491	72,572	76,967	80,000	3,033	3.94%
Benefits	10,160	9,025	9,157	10,297	8,620	(1,677)	-16.29%
Purchased Services	2,871,420	2,932,948	3,094,200	2,996,091	3,090,420	94,329	3.15%
Instructional Supplies	63,714	56,977	33,924	68,960	92,190	23,230	33.69%
Capital Expenditures	-	1,444	5,525	-	7,000	7,000	#DIV/0!
Other Expenditures	-	-	-	-	-	-	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,027,724</b>	<b>\$ 3,072,885</b>	<b>\$ 3,215,378</b>	<b>\$ 3,152,315</b>	<b>\$ 3,278,230</b>	<b>\$ 125,915</b>	<b>3.99%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 50,549</b>	<b>\$ 32,908</b>	<b>\$ (7,294)</b>	<b>\$ 124,998</b>	<b>\$ 63,940</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>FUND BALANCES JULY 1:</b>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 280,215	\$ 330,764	\$ 363,672	\$ 356,378	\$ 481,376		
Restricted - Community Service	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCES JUNE 30:</b>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 330,764	\$ 363,672	\$ 356,378	\$ 481,376	\$ 545,316		
Restricted - Community Service	\$ -	\$ -	\$ -	\$ -	\$ -		

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET  
FY 12-13 With Comparative Information for Fiscal Years 09 thru 12  
Expenditures - by Object**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	846,434	924,960	1,422,831	991,970	1,059,807	67,837	6.84%
Other Local Revenue	5,777,798	5,651,094	4,913	5,962,009	6,068,537	106,528	1.79%
State Sources	396,212	270,627	5,659,404	231,724	253,695	21,971	9.48%
Federal Sources	-	-	-	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<b>\$ 7,020,444</b>	<b>\$ 6,846,681</b>	<b>\$ 7,087,148</b>	<b>\$ 7,185,703</b>	<b>\$ 7,382,039</b>	<b>\$ 196,336</b>	<b>2.73%</b>
<b>EXPENDITURES:</b>							
Salaries	4,369,386	4,213,325	4,384,786	4,463,297	4,608,820	145,523	3.26%
Benefits	1,122,380	1,132,453	1,209,683	1,191,466	1,280,398	88,932	7.46%
Purchased Services	1,026,204	1,017,377	1,038,384	1,045,451	1,083,491	38,040	3.64%
Instructional Supplies	326,536	306,532	328,864	342,601	356,964	14,363	4.19%
Capital Expenditures	171,742	100	8,126	7,478	152,600	145,122	1940.65%
Other Expenditures	-	244,575	186,909	103,454	7,572	(95,882)	-92.68%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,016,248</b>	<b>\$ 6,914,362</b>	<b>\$ 7,156,752</b>	<b>\$ 7,153,747</b>	<b>\$ 7,489,845</b>	<b>\$ 336,098</b>	<b>4.70%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 4,196</b>	<b>\$ (67,681)</b>	<b>\$ (69,604)</b>	<b>\$ 31,956</b>	<b>\$ (107,806)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>FUND BALANCES JULY 1:</b>							
Nonspendable - Food Service							
Restricted - Food Service	\$ -	\$ -	\$ -	\$ -	\$ -		
Restricted - Community Service	\$ 1,354,373	\$ 1,358,569	\$ 1,290,888	\$ 1,221,284	\$ 1,253,240		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCES JUNE 30:</b>							
Nonspendable - Food Service							
Restricted - Food Service	\$ -	\$ -	\$ -	\$ -	\$ -		
Restricted - Community Service	\$ 1,358,569	\$ 1,290,888	\$ 1,221,284	\$ 1,253,240	\$ 1,145,434		



**INDEPENDENT SCHOOL DISTRICT NO. 273**

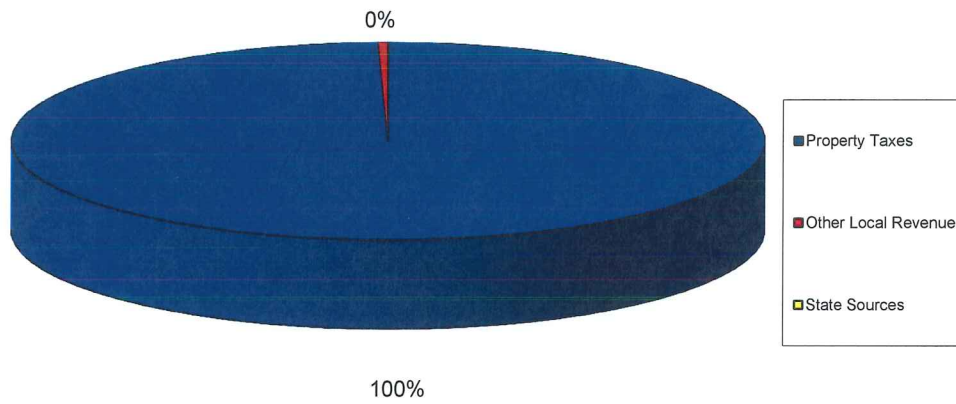
**DEBT SERVICE FUND**

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.

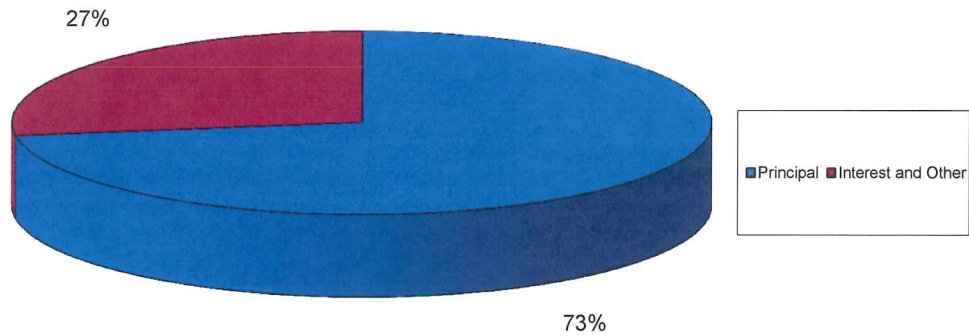
**INDEPENDENT SCHOOL DISTRICT NO. 273**

**DEBT SERVICE FUND**

**2012-13 REVENUE - BY SOURCE**



**2012-13 EXPENDITURE BUDGET - BY OBJECT**



**INDEPENDENT SCHOOL DISTRICT NO. 273**

**DEBT SERVICE FUND BUDGET  
FY 12-13 With Comparative Information for Fiscal Years 09 thru 12  
Expenditures - by Object**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>							
Property Taxes	9,009,623	9,889,748	9,927,245	10,287,758	10,280,426	(7,332)	-0.07%
Other Local Revenue	57,149	9,927	4,542	58,038	45,879	(12,159)	-20.95%
State Sources	73,199	76,704	83,372	92,492	135	(92,357)	-99.85%
Federal Sources	-	-	-	-	-	-	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 9,139,971</b>	<b>\$ 9,976,379</b>	<b>\$ 10,015,159</b>	<b>\$ 10,438,288</b>	<b>\$ 10,326,440</b>	<b>\$ (111,848)</b>	<b>-1.07%</b>
<b>EXPENDITURES:</b>							
<i>Debt Service:</i>							
Principal	5,785,000	6,380,000	6,710,000	6,975,000	7,255,000	280,000	4.01%
Interest and fiscal charges	3,774,131	3,579,949	3,330,350	3,303,028	2,738,500	(564,528)	-17.09%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,559,131</b>	<b>\$ 9,959,949</b>	<b>\$ 10,040,350</b>	<b>\$ 10,278,028</b>	<b>\$ 9,993,500</b>	<b>\$ (284,528)</b>	<b>-2.77%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (419,160)</b>	<b>\$ 16,430</b>	<b>\$ (25,191)</b>	<b>\$ 160,260</b>	<b>\$ 332,940</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Bond Proceeds	-	-	-	50,370,000	-		
Bond Refunding Proceeds Held in Escrow	-	-	-	8,509,577	(58,707,751)		
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,879,577</b>	<b>(58,707,751)</b>		
<b>FUND BALANCES JULY 1:</b>							
Restricted	\$ 445,765	\$ 26,605	\$ 43,035	\$ 17,844	\$ 59,057,681		
<b>FUND BALANCE TRANSFERS:</b>							
Restricted	n/a	n/a	n/a	n/a	n/a		
<b>FUND BALANCES JUNE 30:</b>							
Restricted	\$ 26,605	\$ 43,035	\$ 17,844	\$ 59,057,681	\$ 682,870		

**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, 2012**

<u>LONG TERM DEBT</u>	<u>ISSUE DATE</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>BALANCE OUTSTANDING</u>
G.O. Bonds	12/17/2003	3.00-4.50%	2/1/2024	\$3,800,000
G.O. Refunding Bonds	11/1/2005	3.50-5.00%	2/1/2013	\$3,030,000
G.O. Bonds	5/8/2008	3.00-3.60%	2/1/2019	\$3,300,000
G.O. Bonds	9/7/2011	4.00-5.00%	2/1/2026	\$50,370,000
<b>TOTAL LONG TERM DEBT</b>				<b><u>\$60,500,000</u></b>

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

<u>FISCAL YEAR ENDING</u> <u>30-Jun</u>	<u>BOND PRINCIPAL</u>	<u>BOND INTEREST</u>	<u>TOTAL</u>
2013	7,255,000	2,732,215	9,987,215
2014	3,885,000	2,445,865	6,330,865
2015	4,115,000	2,260,415	6,375,415
2016	4,245,000	2,063,310	6,308,310
2017	4,475,000	1,859,285	6,334,285
2018	4,815,000	1,643,295	6,458,295
2019	5,055,000	1,410,120	6,465,120
2020	4,760,000	1,164,650	5,924,650
2021	5,085,000	926,650	6,011,650
2022	5,305,000	672,400	5,977,400
2023	5,575,000	460,200	6,035,200
2024	5,930,000	237,200	6,167,200
<b>TOTALS</b>	<b><u>\$60,500,000</u></b>	<b><u>\$17,875,605</u></b>	<b><u>\$78,375,605</u></b>



**INDEPENDENT SCHOOL DISTRICT NO. 273**

**CAPITAL PROJECT-BUILDING CONSTRUCTION FUND**

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

**INDEPENDENT SCHOOL DISTRICT NO. 273**

**CAPITAL PROJECT- BUILDING CONSTRUCTION FUND BUDGET  
FY 12-13 With Comparative Information for Fiscal Years 09 thru 12  
Expenditures - by Object**

	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>Increase/ (Decrease)</b>	<b>% Inc/(Dec)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>REVENUES:</b>							
Property Taxes	1,531,082	443,687	1,496,806	1,895,634	2,030,064	134,430	n/a
Other Local Revenue	136,657	128	-	429	-	(429)	-100.00%
State Sources	-	-	-	-	-	-	n/a
Federal Sources	-	-	-	-	-	-	n/a
<b>TOTAL REVENUE</b>	<b>\$ 1,667,739</b>	<b>\$ 443,815</b>	<b>\$ 1,496,806</b>	<b>\$ 1,896,063</b>	<b>\$ 2,030,064</b>	<b>\$ 134,001</b>	<b>7.07%</b>
<b>EXPENDITURES:</b>							
<i>Current:</i>							
Salaries and Wages	357,476	383,180	350,623	376,258	-	(376,258)	n/a
Employee Benefits	94,706	107,588	99,849	106,553	-	(106,553)	n/a
Purchased Services	13,176	32,036	56,543	112,591	-	(112,591)	n/a
Supplies and Materials	-	-	-	-	-	-	n/a
Capital Expenditures	4,756,992	1,180,722	824,105	2,099,280	4,486,441	2,387,161	113.71%
Other Expenditures	-	-	-	-	-	-	n/a
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,222,350</b>	<b>\$ 1,703,526</b>	<b>\$ 1,331,120</b>	<b>\$ 2,694,682</b>	<b>\$ 4,486,441</b>	<b>\$ 1,791,759</b>	<b>66.49%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (3,554,611)</b>	<b>\$ (1,259,711)</b>	<b>\$ 165,686</b>	<b>\$ (798,619)</b>	<b>\$ (2,456,377)</b>		
<b>OTHER FINANCING SOURCES</b>							
General Obligation Bond Proceeds/Premiums	\$ -	\$ -	\$ 113,315	\$ 1,615,000	\$ 11,775,000		
<b>FUND BALANCES JULY 1:</b>							
Unassigned	\$ 2,819,917	\$ (734,694)	\$ (1,994,405)	\$ (1,715,404)	\$ (899,023)		
<b>FUND BALANCE TRANSFERS:</b>							
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCES JUNE 30:</b>							
Unassigned	\$ (734,694)	\$ (1,994,405)	\$ (1,715,404)	\$ (899,023)	\$ 8,419,600		



**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 12-13 With Comparative Information for Fiscal Years 09 thru 12  
Expenditures - by Object**

	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
<b><u>NON OPERATING INCOME:</u></b>							
Contribution from the General Fund	454,473	774,987	797,869	781,809	800,000	18,191	2.33%
<b>TOTAL NON OPERATING INCOME</b>	<b>\$ 454,473</b>	<b>\$ 774,987</b>	<b>\$ 797,869</b>	<b>\$ 781,809</b>	<b>\$ 800,000</b>	<b>\$ 18,191</b>	<b>2.33%</b>
<b><u>NON OPERATING EXPENSE:</u></b>							
Contribution to the General Fund	356,848	749,248	727,940	731,512	750,000	18,488	n/a
<b>TOTAL NON OPERATING EXPENSE</b>	<b>\$ 356,848</b>	<b>\$ 749,248</b>	<b>\$ 727,940</b>	<b>\$ 731,512</b>	<b>\$ 750,000</b>	<b>\$ 18,488</b>	<b>n/a</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 97,625</b>	<b>\$ 25,739</b>	<b>\$ 69,929</b>	<b>\$ 50,297</b>	<b>\$ 50,000</b>		
<b>NET ASSETS JULY 1:</b>							
Unrestricted	\$ -	\$ 97,625	\$ 123,364	\$ 193,293	\$ 243,590		
<b>NET ASSETS JUNE 30:</b>							
Unrestricted	\$ 97,625	\$ 123,364	\$ 193,293	\$ 243,590	\$ 293,590		

# **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**  
**for Fiscal Year Ending 06/30/13**

FUND	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
GENERAL	92,867,063	93,190,856	88,769,978	86,321,038	83,393,903	81,077,791
FOOD SERVICE	3,317,750	3,342,170	3,277,313	3,208,083	3,105,794	3,078,273
COMMUNITY SERVICES	7,382,039	7,382,039	7,185,705	7,087,145	6,846,681	7,825,469
CONSTRUCTION (ALT FACILITY)	2,020,064	13,805,064	3,511,063	1,610,121	443,815	1,667,739
DEBT SERVICE	10,283,061	10,326,440	69,317,865	10,015,158	9,976,378	9,139,972
SELF INSURANCE	800,000	800,000	781,809	797,870	774,986	454,473
<b>GRAND TOTAL</b>	<b>116,669,977</b>	<b>128,846,569</b>	<b>172,843,733</b>	<b>109,039,415</b>	<b>104,541,556</b>	<b>103,243,716</b>

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

FUND	ORGANIZATION	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
General	DISTRICT WIDE	91,855,635	91,981,323	87,333,732	85,013,488	82,223,493	80,070,498
General	SOUTH VIEW MIDDLE SCHOOL	75,000	167,700	195,701	125,463	117,312	76,771
General	VALLEY VIEW MIDDLE SCHOOL	44,000	49,000	127,840	58,952	57,699	49,675
General	EDINA HIGH SCHOOL	892,428	992,833	1,112,704	1,000,087	893,784	767,821
General	CONCORD	-	-	-	4,266	20,505	11,282
General	CORNELIA	-	-	-	11,691	41,196	27,292
General	COUNTRYSIDE	-	-	-	35,621	26,431	31,801
General	HIGHLANDS	-	-	-	38,501	3,115	10,962
General	CREEK VALLEY	-	-	-	1,195	7,300	27,776
General	NORMANDALE	-	-	-	31,773	3,068	3,913
<b>General Total</b>		92,867,063	93,190,856	88,769,978	86,321,038	83,393,903	81,077,791
Food Service	DISTRICT WIDE	1,378,500	1,402,920	1,335,237	1,338,108	1,295,878	1,265,885
Food Service	OUR LADY OF GRACE	203,500	203,500	198,706	190,683	195,387	187,526
Food Service	SOUTH VIEW MIDDLE SCHOOL	461,000	461,000	474,371	459,036	444,004	439,623
Food Service	VALLEY VIEW MIDDLE SCHOOL	608,750	608,750	610,029	577,634	603,064	582,872
Food Service	EDINA HIGH SCHOOL	666,000	666,000	658,969	642,623	567,460	602,367
<b>Food Service Total</b>		3,317,750	3,342,170	3,277,313	3,208,083	3,105,794	3,078,273
Community Ed	DISTRICT WIDE	7,382,039	7,382,039	7,185,705	7,087,145	6,846,681	7,825,469
<b>Community Ed Total</b>		7,382,039	7,382,039	7,185,705	7,087,145	6,846,681	7,825,469
Alt Facility	DISTRICT WIDE	2,020,064	13,805,064	1,895,634	1,610,121	443,815	1,667,739
Alt Facility	SOUTH VIEW MIDDLE SCHOOL	-	-	1,615,429	-	-	-
<b>Alt Facility Total</b>		2,020,064	13,805,064	3,511,063	1,610,121	443,815	1,667,739
Debt	DISTRICT WIDE	10,283,061	10,326,440	69,317,865	10,015,158	9,976,378	9,139,972
<b>Debt Total</b>		10,283,061	10,326,440	69,317,865	10,015,158	9,976,378	9,139,972
Self Insurance	DISTRICT WIDE	800,000	800,000	781,809	797,870	774,986	454,473
<b>Self Insurance Total</b>		800,000	800,000	781,809	797,870	774,986	454,473
<b>Grand Total</b>		116,669,977	128,846,569	172,843,733	109,039,415	104,541,556	103,243,716

**EDINA PUBLIC SCHOOLS**  
**Revenues by Program**

FUND	PROGRAM	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
General	GENERAL	72,643,036	72,840,210	71,215,648	73,384,098	70,064,895	68,620,615
General	GENERAL ADMINISTRATIVE SUPPORT	-	-	-	-	-	-
General	BUSINESS SUPPORT SERVICES	-	-	-	-	97	15,463
General	GENERAL ELEMENTARY	1,903,193	1,909,242	1,896,285	31,593	29,006	29,717
General	TITLE II IMPROVING TEACH QLTY	103,401	124,367	90,196	171,861	136,573	114,231
General	TITLE III, PART A ENGLISH LA	33,559	34,034	32,518	50,604	22,954	28,222
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	15,911	13,950
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-	16,513
General	SECONDARY GENERAL	44,023	45,673	52,256	37,850	137,441	162,008
General	TITLE I BASIC ESEA PROGRAM	203,000	318,944	205,829	146,068	173,700	174,462
General	GIFTED & TALENTED	131,898	131,690	127,095	129,638	128,235	132,291
General	CO-CURRICULAR ACTIVITIES	175,250	376,750	552,773	219,647	233,141	18,605
General	BOYS/GIRLS ATHLETICS	34,495	25,200	28,077	25,250	40,450	16,154
General	BOYS ATHLETICS	278,716	278,716	274,020	252,410	241,735	266,744
General	GIRLS ATHLETICS	197,117	197,117	192,887	181,016	178,398	166,726
General	EXTRA-CURRICULAR ACTIVITIES	2,000	2,000	2,245	2,065	6,510	9,030
General	SPECIAL ED GENERAL	7,712,919	8,378,439	8,044,778	7,071,018	7,734,626	7,463,343
General	EARLY CHILDHOOD SPECIAL ED	60,242	65,145	71,934	390,553	243,449	106,033
General	SPEC ED STUDENTS W/O DISABILITY	-	-	50,000	41,649	-	-
General	GENERAL INSTRUCTIONAL SUPPORT	25,000	25,000	23,342	45,316	15,540	13,938
General	STAFF DEVELOPMENT	1,017,788	1,015,976	997,815	-	-	-
General	PUPIL TRANSPORTATION	3,470,237	2,601,164	3,981,771	3,523,776	3,213,733	3,028,900
General	OPERATIONS & MAINTENANCE	123,750	123,750	122,610	90,972	87,543	95,839
General	CAPITAL FACILITIES	4,707,439	4,697,439	807,896	525,654	689,966	612,881
<b>General Total</b>		92,867,063	93,190,856	88,769,978	86,321,038	83,393,903	81,105,667
Food Service	FOOD SERVICE	3,317,750	3,342,170	3,277,313	3,208,083	3,105,794	3,078,273
<b>Food Service Total</b>		3,317,750	3,342,170	3,277,313	3,208,083	3,105,794	3,078,273
Community Ed	GENERAL COMM EDUCATION	859,574	859,574	846,058	875,560	919,892	943,610
Community Ed	ADULTS W/DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	4,032,042	4,032,042	3,816,196	3,855,020	3,473,792	3,668,530
Community Ed	EARLY CHILDHOOD & FAMILY ED	676,808	676,808	645,608	603,804	700,845	1,440,526
Community Ed	SCHOOL READINESS	57,821	57,821	70,538	51,614	53,472	59,929
Community Ed	OTHER COMMUNITY EDUCATION	1,750,592	1,750,592	1,802,104	1,695,945	1,693,479	1,707,671
<b>Community Ed Total</b>		7,382,039	7,382,039	7,185,705	7,087,145	6,846,681	7,825,469
Alt Facility	CAPITAL FACILITIES	-	11,775,000	1,615,429	-	-	-
Alt Facility	BUILDING CONSTRUCTION	2,020,064	2,030,064	1,895,634	1,496,806	443,801	1,643,082
Alt Facility	TRANSFERS	-	-	-	113,315	13	24,657
<b>Alt Facility Total</b>		2,020,064	13,805,064	3,511,063	1,610,121	443,815	1,667,739
Debt	GENERAL	10,283,061	10,326,440	69,317,865	10,015,158	9,976,378	9,139,972
<b>Debt Total</b>		10,283,061	10,326,440	69,317,865	10,015,158	9,976,378	9,139,972
Self Insurance	GENERAL	800,000	800,000	781,809	797,870	774,986	454,473
<b>Self Insurance Total</b>		800,000	800,000	781,809	797,870	774,986	454,473

**EDINA PUBLIC SCHOOLS**  
**Revenues by Program**

FUND	PROGRAM	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
<b>Grand Total</b>		116,669,977	128,846,569	172,843,733	109,039,415	104,541,556	103,271,592

**EDINA PUBLIC SCHOOLS**  
**Revenues by Finance**

FUND	FINANCE	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
General	GENERAL	75,386,256	75,729,786	73,957,549	74,930,326	68,789,640	71,409,345
General	FED ARRA STABILIZATION	-	-	-	-	4,216,180	-
General	FED EDUCATION JOBS FUND FY12	-	-	1,394,821	-	-	-
General	OPERATING CAPITAL	2,142,354	2,139,498	2,133,211	2,575,521	2,403,543	2,779,085
General	AREA LEARNING CENTER	194,123	205,374	190,114	152,225	136,058	113,484
General	AREA LRNING CTR STATE APPROVED	234,772	305,345	329,518	231,476	189,501	-
General	50% SITE-STAFF DEVELOPMENT	508,894	507,988	498,908	-	-	-
General	25% EXEMPLARY GRANTS-STAFF DEV	254,447	253,994	249,454	-	-	-
General	25% DISTWIDE-STAFF DEVELOPMENT	254,447	253,994	249,454	-	-	-
General	ALTERNATIVE ATTENDANCE	78,047	78,047	70,428	69,696	60,247	72,643
General	INTEGRATION AID & LEVY	910,917	910,917	839,921	853,812	716,666	785,473
General	BASIC SKILLS	396,819	396,659	352,964	-	-	-
General	LEARNING AND DEVELOPMENT	1,873,193	1,879,242	1,862,478	-	-	-
General	ALTERNATIVE TEACHER PAY SYSTEM	2,167,254	2,179,422	2,151,671	2,104,275	2,072,139	1,933,988
General	SAFE SCHOOLS CRIME LEVY	395,394	395,394	392,136	379,698	371,088	359,454
General	MED ASSIST THIRD PARTY BILLING	40,000	40,000	13,000	-	-	-
General	GIFTED AND TALENTED	131,898	131,690	127,095	129,638	128,235	132,291
General	TITLE I BASIC ESEA PROGRAM	203,000	318,944	205,829	146,068	173,700	174,462
General	TITLE II IMPROVE TEACHER QULTY	103,401	124,367	90,196	171,861	136,573	114,231
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-	16,513
General	TITLE III, PART A ENGLISH LA	33,559	34,034	32,518	50,604	22,954	28,222
General	PL101-476 GENL SPEC EDUCATION	1,681,792	1,223,439	1,429,108	1,283,517	1,261,364	1,212,483
General	PL101-476 EARLY EDUCATION HAND	33,449	34,113	35,643	49,424	32,741	38,297
General	SPECIAL ED DESCRETIONARY GRANT	-	-	-	-	148	12,873
General	INFNTS & TDLRS (0-2) PL102-119	26,793	31,032	36,291	341,128	210,708	67,736
General	FED EARLY INTERVENING SERVICES	-	-	50,000	41,649	-	-
General	FEDERAL DRUG ABUSE PREVENTION	-	-	-	-	15,911	13,950
General	FEDERAL - CIMP	7,935	8,140	5,781	4,687	3,339	-
General	IDEA PART B 619 PROF DEVELPMNT	1,530	1,545	1,408	1,590	1,695	-
General	IDEA INTERAGENCY	-	-	-	12,239	13,300	-
General	ARRA PART B 611	-	-	-	871,945	812,121	-
General	ARRA PART B 619	-	-	0	40,958	27,979	-
General	ARRA TARGETED BIRTH-2	-	-	9,954	27,062	-	-
General	MISC DIRECT FEDERAL REVENUE	-	-	29,003	132,765	-	-
General	FEDERAL PERKINS GRANT	19,023	19,023	13,761	12,685	19,533	21,915
General	FEDERAL PERKINS COOP	-	-	-	5,447	-	-
General	TRANS TO MULTI-DISTRICT INTEGRATION	907,347	1,095,000	1,105,043	927,947	842,927	1,062,685
General	REGULAR TO AND FROM SCHOOL	358,200	365,000	345,489	401,261	419,430	386,961
General	CAPITAL PROJECTS LEVY	4,210,000	4,200,000	-	-	-	-
General	COLLABORATION EARLY INTERVENTION	200,000	200,000	401,635	197,792	195,408	174,068
General	CAREER AND TECHNICAL - GENERAL	52,219	52,219	52,219	31,497	31,497	31,497
General	CAREER AND TECHNICAL - SPEC ED	60,000	75,000	74,182	91,939	57,703	84,972
General	LEARN & SERVE AMERICA	-	1,650	13,495	13,700	8,876	13,100
General	FEDERAL CHOICE GRANT(WMEP)	-	-	25,700	36,604	22,699	38,061
<b>General Total</b>		<b>92,867,063</b>	<b>93,190,856</b>	<b>88,769,978</b>	<b>86,321,038</b>	<b>83,393,903</b>	<b>81,077,791</b>
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,399,750	1,424,170	1,320,974	1,316,594	1,316,248	1,266,187
Food Service	SCHOOL BREAKFAST PROGRAM	2,000	2,000	28,771	27,021	35,922	27,106
Food Service	A LA CARTE FOOD SERVICE	1,916,000	1,916,000	1,927,568	1,864,468	1,753,623	1,784,980

**EDINA PUBLIC SCHOOLS**  
Revenues by Finance

FUND	FINANCE	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
<b>Food Service Total</b>		3,317,750	3,342,170	3,277,313	3,208,083	3,105,794	3,078,273
Community Ed	GENERAL	4,875,371	4,875,371	4,656,745	4,701,822	4,287,863	4,469,150
Community Ed	COMMUNITY EDUCATION	1,047,105	1,047,105	1,108,766	1,021,958	1,087,756	1,935,083
Community Ed	EARLY CHILDHOOD & FAMILY ED	672,032	672,032	640,824	599,212	696,165	630,925
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	4,776	4,776	4,784	4,592	4,680	4,576
Community Ed	LEARNING READINESS	57,821	57,821	70,538	51,614	53,472	59,929
Community Ed	NONPUBLIC HEALTH SERVICES	-	-	-	-	2,474	-
Community Ed	NONPUBLIC TEXTBOOKS	158,478	158,478	157,016	170,613	170,603	161,636
Community Ed	EARLY CHILDHOOD SCREENING	30,000	30,000	28,040	28,390	30,065	32,680
Community Ed	CHILDREN W DISABILITIES IN S A C	415,000	415,000	415,457	375,264	371,106	370,295
Community Ed	COLLABORATION EARLY INTERVENTION	116,254	116,254	98,332	128,479	137,296	155,993
<b>Community Ed Total</b>		7,382,039	7,382,039	7,185,705	7,087,145	6,846,681	7,825,469
Alt Facility	GENERAL	290,000	300,000	-	92,122	114	112,090
Alt Facility	ALTERNATIVE FACILITIES PROGRAM	1,730,064	13,505,064	885,412	521,192	547,851	566,915
Alt Facility	CERT OF PARTICIPATION PROJECTS	-	-	1,615,429	-	-	-
Alt Facility	CAPITAL PROJECTS LEVY	-	-	1,010,222	996,806	991,551	988,734
<b>Alt Facility Total</b>		2,020,064	13,805,064	3,511,063	1,610,121	1,539,516	1,667,739
Debt	GENERAL	10,283,061	10,326,440	69,317,865	10,015,158	9,976,378	9,139,972
<b>Debt Total</b>		10,283,061	10,326,440	69,317,865	10,015,158	9,976,378	9,139,972
Self Insurance	GENERAL	800,000	800,000	781,809	797,870	774,986	454,473
<b>Self Insurance Total</b>		800,000	800,000	781,809	797,870	774,986	454,473
<b>Grand Total</b>		116,669,977	128,846,569	172,843,733	109,039,415	105,637,257	103,243,716

**EDINA PUBLIC SCHOOLS**  
Revenues by Source

FUND	SOURCE	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
General	PROPERTY TAX LEVY	25,934,402	25,688,250	20,291,651	20,102,429	19,683,159	18,318,644
General	FISCAL DISPARITIES	400,000	700,000	708,236	830,552	308,529	246,310
General	COUNTY APPORTIONMENT	316,609	316,609	340,066	368,344	233,914	173,740
General	MISC TAX REVENUES	-	-	(17,893)	(1,604)	3,643	(1,669)
General	PROPERTY TAX SHIFT REVENUE	-	-	2,491,199	7,551,752	-	-
General	TUITION FROM MN SCHOOL DISTRICT	27,000	52,000	411,143	61,080	48,318	31,540
General	TUITION FROM PATRONS	10,000	10,000	5,250	10,500	15,950	9,900
General	FEES FROM PATRONS	407,518	421,218	422,160	336,055	349,133	320,790
General	ADMISSION AND STUDENT ACTIVITY	288,765	476,565	632,602	314,003	323,788	161,629
General	THIRD PARTY-MN DEPT HUMAN SVCS	40,000	40,000	13,000	-	-	-
General	INTEREST EARNINGS	5,000	5,000	8,660	18,544	36,684	166,827
General	RENT	462,500	506,400	608,263	537,306	537,292	580,063
General	GIFTS & BEQUESTS	-	-	20,744	536,265	410,534	394,741
General	MISCELLANEOUS	478,545	491,050	721,141	665,421	537,541	571,359
General	ENDOWMENT FUND	230,480	230,360	210,171	201,548	193,583	225,781
General	GENERAL EDUCATION AID	52,635,190	52,567,544	51,412,289	50,244,450	44,466,895	48,820,587
General	SHARE TIME AID	10,000	10,000	5,978	11,541	4,883	20,482
General	ABATEMENT AID	9,883	35,048	10,309	17,886	11,545	6,231
General	HOMESTEAD MARKET VALUE CREDIT	63,995	150	63,998	49,399	40,066	40,294
General	STATE PROPERTY TAX SHIFT	-	-	(2,491,199)	(7,551,752)	-	-
General	STATE AIDS AND GRANTS	2,535,694	2,809,375	2,213,236	2,346,305	2,068,170	2,351,845
General	SPECIAL EDUCATION AID	6,900,000	7,035,000	7,432,703	6,575,229	7,139,047	6,865,410
General	OTHER MDE AID	-	-	-	(7,223)	776	47,547
General	FEDERAL AIDS AND GRANTS	2,064,666	1,746,232	3,268,753	2,855,931	6,937,589	1,624,032
General	FEDERAL AID FLOW THRU STATE	45,816	50,055	75,753	240,399	19,533	89,651
General	FEDERAL OVERPAYMENT REFUND	-	-	-	(35,083)	-	-
General	MATERIALS FOR RESALE	-	-	-	-	9,342	9,602
General	SALE OF EQUIPMENT	1,000	-	-	-	2,000	-
General	INSURANCE RECOVERY	-	-	(88,236)	41,760	11,988	2,454
<b>General Total</b>		<b>92,867,063</b>	<b>93,190,856</b>	<b>88,769,978</b>	<b>86,321,038</b>	<b>83,393,903</b>	<b>81,077,791</b>
Food Service	INTEREST EARNINGS	1,000	1,000	682	1,209	2,643	14,746
Food Service	STATE AIDS AND GRANTS	62,000	62,000	56,071	56,202	58,878	55,157
Food Service	REGULAR LUNCH	130,000	154,420	117,149	117,468	110,735	104,638
Food Service	FREE & REDUCED	220,000	220,000	214,309	199,124	188,610	158,727
Food Service	COMMODITIES PAYMENT	75,000	75,000	43,567	70,647	62,752	37,296
Food Service	COMMODITIES GOODS	20,000	20,000	36,576	23,611	31,432	37,493
Food Service	BREAKFAST	-	-	26,769	25,035	30,197	24,250
Food Service	FOOD SALES TO PUPILS	2,693,750	2,693,750	2,672,452	2,594,603	2,498,875	2,538,606
Food Service	SPECIAL FUNCTION SALES	116,000	116,000	109,738	120,184	121,672	107,359
<b>Food Service Total</b>		<b>3,317,750</b>	<b>3,342,170</b>	<b>3,277,313</b>	<b>3,208,083</b>	<b>3,105,794</b>	<b>3,078,273</b>
Community Ed	PROPERTY TAX LEVY	1,059,807	1,059,807	932,033	933,746	908,182	835,209
Community Ed	FISCAL DISPARITIES	-	-	25,378	15,277	16,607	11,303
Community Ed	MISC TAX REVENUES	-	-	70	13	172	(79)
Community Ed	PROPERTY TAX SHIFT REVENUE	-	-	34,489	473,794	-	-
Community Ed	TUITION FROM PATRONS	5,826,377	5,826,377	5,758,426	5,652,761	5,353,504	6,225,051
Community Ed	FEES FROM PATRONS	169,930	169,930	178,382	172,633	169,434	179,936
Community Ed	INTEREST EARNINGS	2,500	2,500	2,224	4,913	10,404	67,214

**EDINA PUBLIC SCHOOLS**  
**Revenues by Source**

FUND	SOURCE	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
Community Ed	GIFTS & BEQUESTS	30,000	30,000	18,252	15,298	85,765	47,566
Community Ed	MISCELLANEOUS	39,730	39,730	4,725	11,172	31,987	63,056
Community Ed	ABATEMENT AID	-	-	1,488	1,900	-	-
Community Ed	HOMESTEAD MARKET VALUE CREDIT	-	-	8,610	7,878	7,238	7,124
Community Ed	STATE PROPERTY TAX SHIFT	-	-	(34,489)	(473,794)	-	-
Community Ed	STATE AIDS AND GRANTS	95,217	95,217	99,100	100,942	92,787	227,452
Community Ed	NON-PUBLIC STATE AID	158,478	158,478	157,016	170,613	170,603	161,636
<b>Community Ed Total</b>		<b>7,382,039</b>	<b>7,382,039</b>	<b>7,185,705</b>	<b>7,087,145</b>	<b>6,846,681</b>	<b>7,825,469</b>
Alt Facility	PROPERTY TAX LEVY	2,020,064	2,030,064	1,895,634	1,467,163	427,113	1,518,183
Alt Facility	FISCAL DISPARITIES	-	-	-	29,680	16,390	12,987
Alt Facility	MISC TAX REVENUES	-	-	-	(37)	184	(89)
Alt Facility	INTEREST EARNINGS	-	-	429	-	13	24,657
Alt Facility	MISCELLANEOUS	-	-	-	-	114	112,000
Alt Facility	SALE OF BONDS	-	11,775,000	-	-	-	-
Alt Facility	CERTIFICATES OF PARTICIPATION	-	-	1,615,000	-	-	-
Alt Facility	PERMANENT TRANSF OTHER FUNDS	-	-	-	113,315	-	-
<b>Alt Facility Total</b>		<b>2,020,064</b>	<b>13,805,064</b>	<b>3,511,063</b>	<b>1,610,121</b>	<b>443,815</b>	<b>1,667,739</b>
Debt	PROPERTY TAX LEVY	10,038,069	10,020,426	10,027,123	9,762,765	9,711,945	8,894,189
Debt	FISCAL DISPARITIES	150,000	260,000	259,949	164,109	175,984	116,242
Debt	MISC TAX REVENUES	-	-	686	371	1,818	(808)
Debt	INTEREST EARNINGS	2,500	45,879	58,038	4,542	9,927	57,149
Debt	HOMESTEAD MARKET VALUE CREDIT	92,492	135	92,492	83,372	76,704	73,199
Debt	SALE OF BONDS	-	-	58,879,577	-	-	-
<b>Debt Total</b>		<b>10,283,061</b>	<b>10,326,440</b>	<b>69,317,865</b>	<b>10,015,158</b>	<b>9,976,378</b>	<b>9,139,972</b>
Self Insurance	MISCELLANEOUS	800,000	800,000	781,809	797,870	774,986	454,473
<b>Self Insurance Total</b>		<b>800,000</b>	<b>800,000</b>	<b>781,809</b>	<b>797,870</b>	<b>774,986</b>	<b>454,473</b>
<b>Grand Total</b>		<b>116,669,977</b>	<b>128,846,569</b>	<b>172,843,733</b>	<b>109,039,415</b>	<b>104,541,556</b>	<b>103,243,716</b>

**EDINA PUBLIC SCHOOLS**  
**Expenditures by Fund**  
**for Fiscal Year Ending 06/30/13**

FUND	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
GENERAL	92,406,306	93,764,257	86,950,304	85,771,866	82,071,813	79,793,999
FOOD SERVICE	3,253,810	3,278,230	3,152,314	3,215,378	3,072,885	3,027,724
COMMUNITY SERVICES	7,489,845	7,489,845	7,153,747	7,156,829	6,914,362	7,016,248
CONSTRUCTION (ALT FACILITY)	1,210,280	4,486,441	2,694,683	1,331,120	1,703,526	5,222,351
DEBT SERVICE	9,993,500	68,701,251	10,278,029	10,040,349	9,959,949	9,559,131
SELF INSURANCE	750,000	750,000	731,513	727,940	749,248	356,848
<b>GRAND TOTAL</b>	<b>115,103,741</b>	<b>178,470,024</b>	<b>110,960,589</b>	<b>108,243,482</b>	<b>104,471,783</b>	<b>104,976,300</b>

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

FUND	ORGANIZATION	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
General	DISTRICT WIDE	43,697,928	43,201,840	35,920,966	38,017,053	36,095,018	35,993,645
General	SOUTH VIEW MIDDLE SCHOOL	8,596,679	8,663,150	8,790,678	8,264,581	7,899,951	7,626,013
General	VALLEY VIEW MIDDLE SCHOOL	8,649,832	8,672,259	8,941,644	8,266,548	8,193,697	7,752,386
General	EDINA HIGH SCHOOL	12,091,980	12,891,374	12,875,947	12,584,655	12,265,081	11,344,123
General	NON-PUBLIC SCHOOLS	112,857	112,739	40,769	2,171	-	-
General	CONCORD	3,764,591	3,868,366	3,898,223	3,715,457	3,561,184	3,622,571
General	CORNELIA	3,071,205	3,540,905	3,461,620	3,437,395	3,234,876	3,023,075
General	COUNTRYSIDE	3,234,431	3,161,358	3,426,574	3,071,049	2,857,850	2,710,881
General	HIGHLANDS	3,144,335	3,201,520	3,322,391	2,321,313	2,210,934	2,187,157
General	CREEK VALLEY	2,917,669	3,281,578	3,310,553	3,159,549	2,957,778	2,941,064
General	NORMANDALE	3,124,799	3,169,168	2,960,938	2,932,097	2,795,445	2,593,084
<b>General Total</b>		92,406,306	93,764,257	86,950,304	85,771,866	82,071,813	79,793,999
Food Service	DISTRICT WIDE	3,253,810	3,278,230	3,152,314	3,215,378	3,072,885	3,027,724
<b>Food Service Total</b>		3,253,810	3,278,230	3,152,314	3,215,378	3,072,885	3,027,724
Community Ed	CALVIN CHRISTIAN	72,812	72,812	14,612	17,259	20,631	23,120
Community Ed	GOLDEN YEARS MONESSORI	-	-	3,012	3,767	4,541	4,943
Community Ed	DISTRICT WIDE	7,331,342	7,331,342	6,996,731	6,986,218	6,744,235	6,852,265
Community Ed	OUR LADY OF GRACE	26,678	26,678	77,336	82,364	76,926	67,615
Community Ed	ST PETER'S	-	-	2,198	3,056	4,372	2,591
Community Ed	HOME SCHOOL	59,013	59,013	59,858	64,165	63,657	65,715
<b>Community Ed Total</b>		7,489,845	7,489,845	7,153,747	7,156,829	6,914,362	7,016,248
Alt Facility	DISTRICT WIDE	105,000	3,109,035	919,114	839,929	1,171,852	1,661,722
Alt Facility	SOUTH VIEW MIDDLE SCHOOL	626,300	882,101	1,314,574	7,642	44,676	341,458
Alt Facility	VALLEY VIEW MIDDLE SCHOOL	285,000	310,450	51,060	164,610	99,428	85,508
Alt Facility	EDINA HIGH SCHOOL	52,450	46,550	110,349	144,403	172,835	1,687,441
Alt Facility	CONCORD	64,030	56,300	88,391	6,466	33,718	202,230
Alt Facility	CORNELIA	15,000	17,715	57,930	23,368	11,422	71,995
Alt Facility	COUNTRYSIDE	17,500	21,115	5,448	115,939	140,419	172,972
Alt Facility	HIGHLANDS	15,000	17,465	117,596	21,280	12,960	944,765
Alt Facility	CREEK VALLEY	30,000	22,100	18,984	6,483	14,711	44,538
Alt Facility	NORMANDALE	-	3,610	11,237	999	1,504	9,722
<b>Alt Facility Total</b>		1,210,280	4,486,441	2,694,683	1,331,120	1,703,526	5,222,351
Debt	DISTRICT WIDE	9,993,500	68,701,251	10,278,029	10,040,349	9,959,949	9,559,131
<b>Debt Total</b>		9,993,500	68,701,251	10,278,029	10,040,349	9,959,949	9,559,131
Self Insurance	DISTRICT WIDE	750,000	750,000	731,513	727,940	749,248	356,848
<b>Self Insurance Total</b>		750,000	750,000	731,513	727,940	749,248	356,848
<b>Grand Total</b>		115,103,741	178,470,024	110,960,589	108,243,482	104,471,783	104,976,300

**EDINA PUBLIC SCHOOLS**  
**Expenditures by Program**

FUND	PROGRAM	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
General	BOARD OF EDUCATION	75,615	76,040	62,970	49,255	49,253	53,242
General	OFFICE OF SUP'T	393,600	401,019	419,729	383,785	395,708	369,598
General	INSTRUCTIONAL ADMINISTRATION	19,506	18,382	55,438	78,867	185,691	426,188
General	SCHOOL ADMINISTRATION	2,367,059	2,463,460	2,383,310	2,410,509	2,260,613	2,243,612
General	GENERAL ADMINISTRATIVE SUPPORT	1,080,666	1,054,528	1,130,514	1,014,861	998,392	927,758
General	OTHER ADMINISTRATIVE SUPPORT	494,305	634,994	532,004	550,546	577,874	578,311
General	BUSINESS SUPPORT SERVICES	1,038,923	1,053,425	1,039,342	1,166,459	1,037,155	1,087,176
General	KINDERGARTEN	986,861	973,450	1,018,498	951,176	865,847	898,188
General	GENERAL ELEMENTARY	19,659,107	19,368,526	17,880,330	17,540,245	16,653,928	15,483,264
General	TITLE II IMPROVING TEACH QLTY	103,401	124,367	90,196	171,861	136,424	114,380
General	TITLE III, PART A ENGLISH LA	33,559	34,034	35,260	50,603	21,455	29,722
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	15,911	13,950
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-	16,410
General	SECONDARY GENERAL	1,204,757	1,936,339	1,241,307	1,316,764	1,597,588	1,142,830
General	ART	1,156,293	1,120,054	1,188,535	1,150,063	1,133,733	1,158,582
General	BUSINESS EDUCATION	111,933	137,779	102,410	109,094	98,338	112,600
General	TITLE I BASIC ESEA PROGRAM	203,000	318,944	205,829	146,068	173,700	174,462
General	GIFTED & TALENTED	799,794	826,877	747,843	696,760	660,194	621,013
General	ENGLISH SECOND LANGUAGE	1,033,079	1,046,333	1,035,942	1,040,987	1,043,252	904,670
General	ENGLISH (LANGUAGE ARTS)	2,772,762	2,787,506	2,854,798	2,904,622	2,724,225	2,458,864
General	FOREIGN LANGUAGE	2,127,785	2,202,793	2,248,347	2,339,840	2,113,414	1,910,959
General	HEALTH, PHY ED & RECREATION	1,517,713	1,514,760	1,512,446	1,557,327	1,439,309	1,449,950
General	FAMILY LIVING SCIENCE	430,086	429,434	469,566	442,791	442,109	455,753
General	INDUSTRIAL EDUCATION	362,855	409,203	363,446	441,207	373,325	314,173
General	MATHEMATICS	2,301,022	2,643,217	2,436,546	2,301,468	2,180,983	2,028,113
General	TECHNOLOGY EDUCATION	104,712	43,761	103,308	-	-	-
General	MUSIC	1,754,742	1,756,107	1,817,726	1,728,657	1,679,825	1,657,759
General	NATURAL SCIENCE	2,150,127	2,109,729	2,191,649	2,202,458	2,108,910	2,012,870
General	SOCIAL SCIENCES/STUDIES	2,516,094	2,541,603	2,538,489	2,457,258	2,478,124	2,215,806
General	CO-CURRICULAR ACTIVITIES	488,206	746,355	727,011	559,710	542,565	336,831
General	BOYS/GIRLS ATHLETICS	436,982	508,750	496,237	522,593	480,673	459,488
General	BOYS ATHLETICS	400,087	465,987	479,369	556,087	543,308	525,121
General	GIRLS ATHLETICS	396,745	455,645	445,245	472,813	460,998	442,707
General	EXTRA-CURRICULAR ACTIVITIES	10,340	10,340	3,410	-	-	-
General	SPECIAL NEEDS	119,401	153,945	194,199	152,509	119,333	121,908
General	CAREER AND TECHNICAL - GENERAL	90,000	135,069	126,955	57,056	78,772	112,191
General	SPECIAL ED GENERAL	1,770,301	1,133,794	653,392	976,842	937,469	976,617
General	SPEECH/LANGUAGE IMPAIRED	1,763,186	1,456,068	1,496,488	1,423,295	1,358,757	1,263,405
General	MILD-MODERATE DEV COG DISABLED	505,123	494,483	492,154	410,271	555,200	282,498
General	SEVERE-PROFOND DEV COG DISABLD	616,751	633,956	625,354	623,215	620,979	681,445
General	PHYSICALLY IMPAIRED	254,492	268,540	279,384	184,867	103,488	145,335
General	DEAF-HARD OF HEARING	204,265	227,705	296,623	359,690	369,063	379,538
General	VISUALLY IMPAIRED	36,142	7,192	99,908	116,063	107,678	87,040
General	LEARNING DISABILITIES	1,818,990	1,740,724	1,763,867	2,176,153	1,964,618	1,902,804
General	EMOTIONAL/BEHAVIORAL DISORDER	881,213	747,473	847,325	1,105,803	1,167,103	1,267,074
General	DEAF-BLIND	27,133	16,077	27,124	-	1,321	-

**EDINA PUBLIC SCHOOLS**  
Expenditures by Program

FUND	PROGRAM	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
General	OTHER HEALTH IMPAIRED	1,370,987	1,372,124	1,277,036	1,090,602	930,181	715,982
General	AUTISTIC	2,327,463	2,481,271	2,396,210	1,897,176	1,855,743	2,048,615
General	EARLY CHILDHOOD SPECIAL ED	1,159,431	1,135,277	1,109,170	1,639,403	1,403,455	1,127,731
General	TRAUMATIC BRAIN INJURY	-	-	-	-	3,017	-
General	SPECIAL EDUCATION GENERAL	3,138,023	3,304,651	3,691,226	4,021,049	3,935,399	3,326,114
General	SPEC ED STUDENTS W/O DISABILITY	666,283	532,752	530,708	343,793	175,933	242,383
General	GENERAL INSTRUCTIONAL SUPPORT	3,160,470	3,178,734	1,819,599	1,748,371	1,849,346	2,950,496
General	CURRICULUM DEVELOPMENT	290,912	451,162	976,018	905,317	866,405	775,375
General	LIBRARY MEDIA CENTER	1,619,194	1,639,738	2,838,539	2,951,282	3,011,537	3,086,323
General	STAFF DEVELOPMENT	966,785	1,083,220	1,126,776	987,352	866,279	1,072,870
General	GUIDANCE SERVICES (7-12)	1,370,856	1,259,309	1,392,047	1,377,926	1,347,801	1,319,571
General	GUIDANCE SERV (1-6)	214,535	217,181	216,246	212,698	195,402	187,284
General	HEALTH SERVICES	691,218	609,515	557,787	410,764	473,070	478,227
General	PUPIL TRANSPORTATION	4,899,874	5,121,617	4,970,638	4,366,926	4,019,326	3,941,387
General	OTHER PUPIL SUPPORT SERVICES	292,398	297,047	192,969	301,417	309,688	291,449
General	OPERATIONS & MAINTENANCE	6,934,309	6,886,844	7,095,931	6,575,498	6,485,557	6,607,861
General	CAPITAL FACILITIES	6,222,005	6,490,548	1,698,813	1,708,362	1,276,270	1,642,079
General	RETIRMENT OF NONBONDED DEBT	230,000	230,000	73,423	87,573	70,352	-
General	INSURANCE	232,850	244,500	227,349	132,543	140,448	136,046
General	TRANSFERS	-	-	-	113,315	-	-
<b>General Total</b>		92,406,306	93,764,257	86,950,304	85,771,866	82,071,813	79,793,999
Food Service	FOOD SERVICE	3,253,810	3,278,230	3,152,314	3,215,378	3,072,885	3,027,724
<b>Food Service Total</b>		3,253,810	3,278,230	3,152,314	3,215,378	3,072,885	3,027,724
Community Ed	GENERAL COMM EDUCATION	672,710	672,710	615,691	750,542	773,861	941,371
Community Ed	SCHOOL AGE CARE	4,135,334	4,135,334	3,878,286	3,804,703	3,635,049	3,679,725
Community Ed	EARLY CHILDHOOD & FAMILY ED	595,030	595,030	555,566	668,281	578,614	1,189,084
Community Ed	SCHOOL READINESS	59,085	59,085	67,947	52,749	58,160	59,315
Community Ed	PRE-SCHOOL SCREENING	29,975	29,975	28,040	28,390	30,065	32,680
Community Ed	YOUTH DEVELOPMENT	976,314	976,314	1,064,930	913,433	789,717	774,998
Community Ed	OTHER COMMUNITY EDUCATION	1,021,397	1,021,397	943,287	938,731	1,048,896	339,075
<b>Community Ed Total</b>		7,489,845	7,489,845	7,153,747	7,156,829	6,914,362	7,016,248
Alt Facility	CAPITAL FACILITIES	-	3,012,000	185,000	-	-	-
Alt Facility	BUILDING CONSTRUCTION	1,210,280	1,474,441	2,509,683	1,331,120	1,703,526	5,222,351
<b>Alt Facility Total</b>		1,210,280	4,486,441	2,694,683	1,331,120	1,703,526	5,222,351
Debt	RETIREMENT OF LT DEBT	9,993,500	68,701,251	10,278,029	10,040,349	9,959,949	9,559,131
<b>Debt Total</b>		9,993,500	68,701,251	10,278,029	10,040,349	9,959,949	9,559,131
Self Insurance	GENERAL ADMINISTRATIVE SUPPORT	750,000	750,000	731,513	727,940	749,248	356,848
<b>Self Insurance Total</b>		750,000	750,000	731,513	727,940	749,248	356,848
<b>Grand Total</b>		115,103,741	178,470,024	110,960,589	108,243,482	104,471,783	104,976,300

**EDINA PUBLIC SCHOOLS**  
Expenditures by Finance

FUND	FINANCE	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
General	GENERAL	57,925,854	59,096,634	51,879,895	52,783,851	51,511,274	49,194,352
General	FED EDUCATION JOBS FUND FY12	-	-	1,394,821	-	-	-
General	OPERATING CAPITAL	2,372,252	2,743,257	2,591,477	2,755,701	2,667,597	2,875,793
General	AREA LEARNING CENTER	171,148	304,387	196,604	286,228	275,154	268,377
General	AREA LRNING CTR STATE APPROVD	248,626	294,386	311,043	214,143	181,315	44,193
General	50% SITE-STAFF DEVELOPMENT	-	-	500,000	450,000	436,207	501,425
General	25% EXEMPLARY GRANTS-STAFF DEV	-	-	276,300	251,444	218,103	259,888
General	25% DISTWIDE-STAFF DEVELOPMENT	-	-	346,096	287,352	218,102	273,359
General	INTERDISTRICT COOPERATIVE	656,832	-	656,832	640,981	620,970	612,301
General	TELECOMMUNICATIONS ACCESS COST	110,000	110,000	118,018	69,308	51,046	72,563
General	ALTERNATIVE ATTENDANCE	76,393	63,129	71,233	78,047	73,429	85,286
General	INTEGRATION AID & LEVY	875,258	917,918	885,923	886,344	758,319	770,009
General	BASIC SKILLS	1,033,079	1,046,333	1,218,556	1,130,942	1,141,840	1,053,270
General	LEARNING AND DEVELOPMENT	-	-	1,867,498	1,882,538	1,810,801	1,813,654
General	ALTERNATIVE TEACHER PAY SYSTEM	2,212,880	2,236,437	2,094,066	2,056,068	1,977,069	1,880,834
General	SAFE SCHOOLS CRIME LEVY	479,508	483,179	435,170	461,958	468,034	393,048
General	PHYSICAL HAZARDS	132,800	31,800	71,579	29,754	27,281	(1,490)
General	OTHER HAZARDOUS MATERIALS	10,000	20,000	24,115	76,262	3,592	7,287
General	ENVIRONMENTAL H & S MGMT	178,000	138,000	67,881	92,014	94,684	130,904
General	ASBESTOS REMOVAL	-	30,800	48,740	5,551	78,008	77,204
General	FIRE SAFETY	35,000	50,985	115,206	42,238	31,274	61,992
General	MED ASSIST THIRD PARTY BILLING	40,000	40,000	13,000	-	-	-
General	GIFTED AND TALENTED	799,794	826,877	726,800	681,179	645,374	621,013
General	TITLE I BASIC ESEA PROGRAM	203,000	318,944	205,829	146,068	173,700	174,462
General	TITLE II IMPROVE TEACHER QULTY	103,401	124,367	90,196	171,861	136,424	114,380
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-	16,410
General	TITLE III, PART A ENGLISH LA	33,559	34,034	35,260	50,603	21,455	29,722
General	PL101-476 GENL SPEC EDUCATION	1,681,792	1,223,439	1,407,413	1,340,295	1,233,281	1,132,817
General	PL101-476 EARLY EDUCATION HAND	33,449	34,113	32,676	43,332	40,656	37,188
General	SPECIAL ED DESCRETIONARY GRANT	-	-	-	-	-	5,593
General	INFNTS & TDLRS (0-2) PL102-119	26,793	31,032	26,793	294,826	210,708	67,736
General	FED EARLY INTERVENING SERVICES	-	-	50,000	41,649	-	-
General	FEDERAL DRUG ABUSE PREVENTION	-	-	-	-	15,911	13,950
General	FEDERAL - CIMP	7,935	8,140	5,781	4,687	3,339	-
General	IDEA PART B 619 PROF DEVELPMNT	1,530	1,545	1,408	1,590	1,695	-
General	IDEA INTERAGENCY	-	-	-	12,239	13,300	-
General	ARRA PART B 611	-	-	-	871,945	812,121	-
General	ARRA PART B 619	-	-	-	40,958	27,979	-
General	ARRA TARGETED BIRTH-2	-	-	9,954	27,062	1,124	-
General	MISC DIRECT FEDERAL REVENUE	-	-	-	132,765	-	-
General	FEDERAL PERKINS GRANT	19,023	19,023	13,761	12,685	20,520	21,915
General	FEDERAL PERKINS COOP	-	-	-	5,447	-	-
General	OPEN ENROLLMENT TRANSPORTATION	-	58,000	55,281	51,295	42,032	32,993
General	TRANS TO MULTI-DISTRICT INTEGRATION	880,000	1,180,000	1,168,929	996,421	900,508	1,053,121

**EDINA PUBLIC SCHOOLS**  
Expenditures by Finance

FUND	FINANCE	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
General	NOON KINDERGARTEN	-	190,000	179,978	180,610	180,656	164,075
General	LATE ACTIVITY ROUTE	-	38,500	36,442	29,062	25,608	22,426
General	TRAFFIC HAZARDS - WALKERS	17,834	26,380	24,268	2,721	2,354	1,612
General	REGULAR TO AND FROM SCHOOL	3,352,040	2,049,237	1,977,566	1,937,939	1,876,229	1,718,218
General	REGULAR SUMMER SCHOOL	-	21,500	20,300	10,001	-	-
General	SPECIAL ED TRANSPORT	650,000	1,375,000	1,334,022	1,019,858	895,632	805,886
General	BETWEEN SCHOOLS - PUBLIC	-	110,000	104,465	83,876	69,711	67,292
General	NONPUBLIC NOREGULAR	-	59,000	56,033	43,753	44,288	69,033
General	SPECIAL TRANSPORTATION	-	14,000	13,354	11,390	-	6,732
General	NON AUTHORIZED TRANSPORTATION	-	310,700	301,669	309,757	301,413	314,691
General	STATE SPECIAL ED GENERAL	13,016,423	13,118,464	13,069,567	12,050,154	11,119,279	12,226,630
General	CAPITAL PROJECTS LEVY	4,203,279	4,189,935	-	-	-	-
General	COLLABORATION EARLY INTERVENTION	628,446	513,141	477,184	438,619	402,897	419,786
General	CAREER AND TECHNICAL - GENERAL	90,000	135,069	126,955	57,056	78,772	112,191
General	CAREER AND TECHNICAL - SPEC ED	100,378	134,922	180,438	134,377	98,812	99,993
General	LEARN & SERVE AMERICA	-	11,650	11,780	17,856	7,246	20,820
General	FEDERAL CHOICE GRANT(WMEP)	-	-	22,152	37,206	24,689	49,062
<b>General Total</b>		92,406,306	93,764,257	86,950,304	85,771,866	82,071,813	79,793,999
Food Service	NAT'L SCHOOL LUNCH PROGRAM	3,179,310	3,203,730	3,146,361	3,197,604	3,009,829	3,014,202
Food Service	SCHOOL BREAKFAST PROGRAM	50,000	50,000	-	-	53,234	-
Food Service	A LA CARTE FOOD SERVICE	24,500	24,500	5,952	17,774	9,822	13,522
<b>Food Service Total</b>		3,253,810	3,278,230	3,152,314	3,215,378	3,072,885	3,027,724
Community Ed	GENERAL	483,507	483,507	498,952	445,113	389,590	389,495
Community Ed	COMMUNITY EDUCATION	5,602,491	5,602,491	5,325,615	5,247,025	5,094,193	5,194,181
Community Ed	EARLY CHILDHOOD & FAMILY ED	590,048	590,048	552,216	661,584	572,087	623,115
Community Ed	ECFE HOME VISIT	4,982	4,982	3,350	6,697	6,527	2,122
Community Ed	LEARNING READINESS	59,085	59,085	67,947	52,749	58,160	59,315
Community Ed	NONPUBLIC HEALTH SERVICES	51,441	51,441	51,441	55,274	63,298	64,988
Community Ed	NONPUBLIC TEXTBOOKS	72,812	72,812	71,420	78,256	81,138	77,595
Community Ed	NONPUBLIC GUIDANCE & COUNSELING	26,678	26,678	26,678	28,958	25,691	21,400
Community Ed	EARLY CHILDHOOD SCREENING	29,975	29,975	28,040	28,390	30,065	32,680
Community Ed	CHILDREN W DISABILITIES IN S A C	436,814	436,814	457,482	431,544	443,165	400,457
Community Ed	COLLABORATION EARLY INTERVENTION	132,012	132,012	70,605	121,239	150,447	150,899
<b>Community Ed Total</b>		7,489,845	7,489,845	7,153,747	7,156,829	6,914,362	7,016,248
Alt Facility	GENERAL	-	-	-	57,612	58,291	247,990
Alt Facility	ALTERNATIVE FACILITIES PROGRAM	978,980	3,980,980	948,199	515,854	750,794	3,804,603
Alt Facility	CERT OF PARTICIPATION PROJECTS	231,300	505,461	1,109,969	-	-	-
Alt Facility	CAPITAL PROJECTS LEVY	-	-	636,515	757,654	894,441	1,169,758
<b>Alt Facility Total</b>		1,210,280	4,486,441	2,694,683	1,331,120	1,703,526	5,222,351
Debt	GENERAL	9,993,500	68,701,251	10,278,029	10,040,349	9,959,949	9,559,131
<b>Debt Total</b>		9,993,500	68,701,251	10,278,029	10,040,349	9,959,949	9,559,131
Self Insurance	GENERAL	750,000	750,000	731,513	727,940	749,248	356,848
<b>Self Insurance Total</b>		750,000	750,000	731,513	727,940	749,248	356,848
<b>Grand Total</b>		115,103,741	178,470,024	110,960,589	108,243,482	104,471,783	104,976,300

**EDINA PUBLIC SCHOOLS**  
Expenditures by Object

FUND	OBJECT	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
General	ADMINISTRATION/SUPERVISION	3,298,979	3,365,932	3,338,472	3,402,770	3,317,091	3,187,725
General	LICENSED CLASSROOM TEACHER	32,930,598	32,722,747	31,808,156	30,886,076	29,387,665	28,639,167
General	NONLICENSED CLASSROOM TEACHER	-	-	-	-	1,213	-
General	LICENSED INSTRUCTIONAL SUPPORT	1,545,233	1,623,841	1,492,372	1,796,354	1,734,205	2,264,635
General	NONLICENSED INSTRUCT SUPPORT	206,114	262,881	131,740	190,323	184,874	173,154
General	SUBSTITUTE TEACHERS	629,115	676,502	695,714	663,997	560,225	572,250
General	SUBSTITUTE NONLICENSED CLASSROOM	31,000	32,500	57,681	56,562	70,212	88,909
General	PHYSICAL THERAPIST	63,303	63,303	64,961	-	-	-
General	OCCUPATIONAL THERAPIST	263,163	267,100	271,278	290,427	282,087	-
General	SPEECH/LANGUAGE PATHOLOGIST	1,079,315	1,084,812	1,089,909	1,056,406	1,033,618	-
General	SCHOOL NURSE	482,447	489,961	503,111	511,194	520,852	479,077
General	SOCIAL WORKERS	343,317	333,238	370,300	406,232	431,293	-
General	PSYCHOLOGISTS	578,709	624,156	635,112	622,850	607,702	602,957
General	CERTIFIED PARAPROFESSIONAL	2,880,573	3,059,931	2,987,950	3,118,471	3,065,375	3,209,074
General	COUNSELORS	1,027,800	977,493	1,051,720	1,031,659	989,812	946,264
General	NON INSTRUCTIONAL SUPPORT	8,728,132	8,866,619	8,256,585	8,337,554	8,232,576	8,653,733
General	ADAPTIVE PHY ED & DAPE	267,704	267,204	271,222	232,475	223,910	-
General	OTHER SALARY PAYMENTS	2,689,921	2,801,271	1,599,315	1,351,805	1,377,827	2,072,422
General	SABBATICAL LEAVE	-	-	19,454	56,532	25,640	43,948
General	SEVERANCE	639,067	626,952	479,386	432,010	332,243	265,876
General	SALARY BETWEEN FUNDS	-	-	24,811	23,875	14,111	8,208
General	FICA/MEDICARE	4,124,084	4,027,171	3,992,870	3,943,980	3,814,733	3,742,179
General	PERA	970,015	938,550	890,302	888,795	844,675	822,390
General	TRA	2,654,226	2,696,126	2,503,613	2,249,385	2,144,558	2,124,745
General	HEALTH INSURANCE	8,460,784	8,676,155	7,735,153	7,477,480	7,034,727	6,428,505
General	LIFE INSURANCE	138,469	125,013	84,923	81,937	102,242	140,817
General	DENTAL INSURANCE	401,450	341,943	334,285	340,430	328,926	355,552
General	LONG TERM DISABILITY INSURANCE	124,894	118,277	131,808	126,441	140,832	131,120
General	TSA/DEFERRED COMPENSATION	707,509	691,304	684,596	680,407	658,838	642,831
General	TAX ADV HEALTH ARRANGEMENTS	44,008	32,504	820,359	571,426	431,657	317,707
General	WORKERS COMPENSATION	675,000	675,000	396,636	308,020	304,458	338,989
General	UNEMPLOYMENT COMPENSATION	100,000	100,000	58,360	95,751	163,733	32,928
General	POST EMPLOYMENT BENEFITS	490,000	372,462	663,811	718,514	856,076	790,820
General	OTHER BENEFITS	10,000	10,000	9,980	9,980	9,980	-
General	FED CONTRACTS < \$25000	7,500	59,305	8,367	75,923	47,614	-
General	FED CONTRACTS > \$25000	-	-	-	47,112	31,862	-
General	CONSULTING FEES/FEES FOR SVCS	2,540,159	2,861,846	2,487,374	2,290,057	2,193,982	2,264,639
General	FED TUITION PMT < \$25,000	-	-	150,000	70,000	75,000	-
General	COMMUNICATION SERVICES	93,034	96,598	99,907	94,628	98,403	104,469
General	POSTAGE	79,250	71,750	57,827	66,890	86,760	95,081
General	UTILITY SERVICES	1,802,050	1,809,072	1,686,379	1,650,365	1,685,357	1,824,865
General	INSURANCE	214,850	241,000	240,832	162,753	155,283	184,949
General	SPEECH/LANG PATH >\$25,000	-	-	-	43,623	21,209	-
General	REPAIRS & MAINTENANCE	412,119	417,787	715,138	338,080	265,911	311,674
General	FOREIGN LANG INTERPR <\$25,000	1,800	4,700	4,834	24,197	18,538	-
General	CONTRACTED TRANSPORTATION	823,100	842,550	825,736	527,272	455,681	351,901
General	INTERDISTRICT TRANSPORTATION	(86,100)	(58,600)	(51,923)	(53,298)	(53,482)	(57,014)

**EDINA PUBLIC SCHOOLS**  
Expenditures by Object

FUND	OBJECT	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
General	TRAVEL, CONVENTIONS & CONFERENCE	573,726	371,507	259,135	297,871	252,005	324,012
General	OUT OF STATE TRAVEL PD FEDERAL	2,500	-	2,825	1,418	523	-
General	ENTRY FEES & STUDENT TRAVEL	3,000	3,000	-	1,800	3,004	-
General	OPERATING LEASES OR RENT	54,864	70,074	64,891	63,808	51,796	58,720
General	SPEECH/LANG PATH <\$25,000	-	-	-	51,575	50,000	-
General	LIC SCHL NURSE CONTCT <\$25,000	-	-	-	2,162	2,162	-
General	LIC NURSE SVCS CONTCT <\$25,000	-	-	-	16,440	16,958	-
General	OTHER REIMBURSEMENTS	-	-	-	2,577	2,915	-
General	PAYMENTS TO OTHER SCHOOL DISTRICTS	1,717,017	1,223,990	759,668	1,079,517	1,153,259	1,330,401
General	TUITION OUT OF STATE	-	-	-	-	-	48,300
General	SPEC ED CONTRACTED SVC/PUPILS	31,500	31,500	9,281	24,131	23,076	2,183
General	EDUC PURPOSES-NONSCHOOL DIST	250,305	250,305	208,714	341,414	410,450	307,005
General	SPEC ED SALARY OTHER DISTRICT	-	-	179,782	316,628	251,184	273,969
General	SPEC ED BENEFIT OTHER DISTRICT	-	-	59,753	104,127	98,715	73,150
General	INTERDEPARTMENT CHARGEBACKS	(30,000)	(30,000)	(29,250)	(26,053)	(40,388)	(43,946)
General	SPEC ED CONTRACTED COOP SERVICE	-	-	740	2,563	1,664	-
General	SUPPLIES & MATERIALS NON INSTRUCTION	1,486,002	1,537,104	899,102	808,230	789,449	856,174
General	SUPPLIES & MATERIALS NON INDIVIDUAL	572,283	1,245,140	955,620	1,099,554	957,752	710,054
General	SUPPLIES & MATERIALS INDIVIDUAL	283,540	481,133	322,176	275,920	200,648	258,990
General	FUELS	424,000	422,061	420,136	406,503	293,642	257,194
General	TEXTBOOKS & WORKBOOKS	411,637	560,637	229,098	434,044	650,997	279,071
General	STANDARDIZED TESTS	79,000	94,991	62,839	71,583	44,135	74,961
General	MEDIA RESOURCES	2,500	2,500	82,580	95,530	106,177	111,062
General	FOOD	300	300	699	267	152	-
General	BUILDING CONTRUCTION	1,034,923	1,226,010	994,411	869,112	544,070	694,877
General	EQUIPMENT PURCHASED	548,119	553,469	579,771	543,698	606,444	709,621
General	SPEC ED INSTRUCTIONAL EQUIPMNT	64,087	2,375	6,125	29,303	3,550	-
General	PUPIL TRANSPORTATION VEHICLES	325,000	325,000	310,318	388,093	264,106	373,836
General	TECHNOLOGY EQUIPMENT	1,613,382	1,613,382	289,110	458,861	437,511	397,981
General	SPEC ED TECHNOLOGY EQUIPMNT	-	13,750	-	-	500	-
General	LEASE PRINCIPAL	75,000	75,000	77,678	73,798	70,112	117,818
General	LEASE INTEREST	72,942	67,943	3,037	6,916	10,602	15,369
General	OTHER CAPITAL	-	-	362,353	353,575	337,782	312,985
General	LOANS INTEREST	200,000	200,000	48,923	70,973	38,082	-
General	OTHER DEBT EXPENSE	30,000	30,000	24,500	16,600	32,270	-
General	DUES MEMBERSHIPS LICENSES	62,630	62,130	60,200	50,123	55,269	64,496
General	FEDERAL & NONPUBLIC INDIRECT COST	(6,000)	(6,000)	(7,477)	(8,123)	-	-
General	TAXES, SPECIAL ASSESSMENTS	51,358	40,000	33,151	36,293	41,157	29,169
General	PERMANENT TRANSFER OTHER FUNDS	-	-	-	113,315	-	-
<b>General Total</b>		<b>92,406,306</b>	<b>93,764,257</b>	<b>86,950,304</b>	<b>85,771,867</b>	<b>82,071,813</b>	<b>79,793,999</b>
Food Service	NON INSTRUCTIONAL SUPPORT	80,000	80,000	76,967	72,572	72,492	82,430
Food Service	FICA/MEDICARE	6,120	6,120	5,604	5,303	5,343	5,950
Food Service	PERA	1,000	1,000	942	271	-	-
Food Service	TRA	1,500	1,500	3,751	3,584	3,682	4,210
Food Service	CONSULTING FEES/FEES FOR SVCS	2,975,000	2,999,420	2,889,339	3,003,225	2,852,168	2,778,532
Food Service	UTILITY SERVICES	-	-	-	-	-	-
Food Service	REPAIRS & MAINTENANCE	61,000	61,000	76,750	63,475	53,281	65,388

**EDINA PUBLIC SCHOOLS**  
**Expenditures by Object**

FUND	OBJECT	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
Food Service	INTERDEPARTMENT CHARGEBACKS	30,000	30,000	30,000	27,500	27,500	27,500
Food Service	SUPPLIES & MATERIALS NON INSTRUCTION	72,190	72,190	31,621	10,312	25,545	26,221
Food Service	FOOD	-	-	-	-	-	-
Food Service	COMMODITIES	20,000	20,000	36,576	23,611	31,432	37,493
Food Service	MILK	-	-	-	-	-	-
Food Service	EQUIPMENT PURCHASED	7,000	7,000	764	5,525	-	-
Food Service	TECHNOLOGY EQUIPMENT	-	-	-	-	1,444	-
<b>Food Service Total</b>		<b>3,253,810</b>	<b>3,278,230</b>	<b>3,152,314</b>	<b>3,215,378</b>	<b>3,072,885</b>	<b>3,027,724</b>
Community Ed	ADMINISTRATION/SUPERVISION	1,440,318	1,440,318	1,426,854	1,357,395	1,362,055	1,493,060
Community Ed	ECFE/SCHL READINESS COORDINATOR	123,915	123,915	118,530	117,778	117,032	113,452
Community Ed	NONLICENSED CLASSROOM TEACHER	2,060	2,060	3,013	-	-	-
Community Ed	LICENSED INSTRUCTIONAL SUPPORT	51,678	51,678	35,837	55,810	33,669	49,931
Community Ed	NON INSTRUCTIONAL SUPPORT	1,847,557	1,847,557	1,765,273	1,776,281	1,733,535	1,756,336
Community Ed	OTHER SALARY PAYMENTS	1,143,292	1,143,292	1,122,986	1,070,168	981,144	964,816
Community Ed	SEVERANCE	-	-	15,616	31,231	-	-
Community Ed	SALARY BETWEEN FUNDS	-	-	(24,811)	(23,875)	(14,111)	(8,208)
Community Ed	FICA/MEDICARE	345,325	345,325	322,523	313,574	306,962	316,573
Community Ed	PERA	242,314	242,314	226,368	214,822	206,844	204,998
Community Ed	TRA	77,753	77,753	69,198	59,946	56,790	56,660
Community Ed	HEALTH INSURANCE	527,803	527,803	476,353	500,166	476,252	458,442
Community Ed	LIFE INSURANCE	5,796	5,796	4,254	4,504	6,227	8,092
Community Ed	DENTAL INSURANCE	30,250	30,250	29,896	28,030	26,658	28,147
Community Ed	LONG TERM DISABILITY INSURANCE	8,829	8,829	8,667	7,671	8,325	7,141
Community Ed	TSA/DEFERRED COMPENSATION	23,540	23,540	19,266	22,009	21,415	20,661
Community Ed	TAX ADV HEALTH ARRANGEMENTS	2,040	2,040	12,502	42,277	3,101	3,147
Community Ed	WORKERS COMPENSATION	16,748	16,748	22,438	16,684	19,879	18,520
Community Ed	CONSULTING FEES/FEES FOR SVCS	979,156	979,156	953,709	952,195	912,288	910,829
Community Ed	COMMUNICATION SERVICES	12,270	12,270	11,126	11,909	9,719	7,874
Community Ed	POSTAGE	16,400	16,400	15,056	13,469	18,774	14,424
Community Ed	REPAIRS & MAINTENANCE	500	500	-	-	-	628
Community Ed	CONTRACTED TRANSPORTATION	-	-	-	336	696	-
Community Ed	INTERDISTRICT TRANSPORTATION	53,406	53,406	51,923	53,298	53,482	57,014
Community Ed	TRAVEL, CONVENTIONS & CONFERENCE	18,278	18,278	14,387	8,626	9,530	18,990
Community Ed	INTERDEPARTMENT CHARGEBACKS	3,481	3,481	(750)	(1,367)	12,888	16,446
Community Ed	SUPPLIES & MATERIALS NON INSTRUCTION	278,950	278,950	271,181	250,608	220,192	241,239
Community Ed	SUPPLIES & MATERIALS NON INDIVIDUAL	5,202	5,202	-	-	5,202	7,702
Community Ed	TEXTBOOKS & WORKBOOKS	72,812	72,812	71,420	78,256	81,138	77,595
Community Ed	MEDIA RESOURCES	-	-	-	-	-	-
Community Ed	EQUIPMENT PURCHASED	152,600	152,600	103,454	186,908	244,575	171,742
Community Ed	DUES MEMBERSHIPS LICENSES	-	-	-	-	100	-
Community Ed	FEDERAL & NONPUBLIC INDIRECT COST	7,572	7,572	7,477	8,123	-	-
<b>Community Ed Total</b>		<b>7,489,845</b>	<b>7,489,845</b>	<b>7,153,747</b>	<b>7,156,829</b>	<b>6,914,362</b>	<b>7,016,248</b>
Alt Facility	NON INSTRUCTIONAL SUPPORT	-	-	-	-	-	-
Alt Facility	OTHER SALARY PAYMENTS	-	-	376,258	350,623	383,180	357,476
Alt Facility	FICA/MEDICARE	-	-	28,247	26,246	28,198	26,651
Alt Facility	PERA	-	-	14,906	13,029	8,319	6,031
Alt Facility	TRA	-	-	10,008	9,249	14,396	14,456

**EDINA PUBLIC SCHOOLS**  
Expenditures by Object

FUND	OBJECT	FY13 ORIGINAL BUDGET	FY13 REVISED BUDGET	FY12 ACTUAL	FY11 ACTUAL	FY10 ACTUAL	FY09 ACTUAL
Alt Facility	HEALTH INSURANCE	-	-	47,302	45,078	46,704	37,426
Alt Facility	LIFE INSURANCE	-	-	395	359	555	803
Alt Facility	DENTAL INSURANCE	-	-	1,169	1,168	1,900	1,989
Alt Facility	LONG TERM DISABILITY INSURANCE	-	-	896	811	879	698
Alt Facility	TSA/DEFERRED COMPENSATION	-	-	2,679	2,626	4,146	4,284
Alt Facility	TAX ADV HEALTH ARRANGEMENTS	-	-	951	1,283	2,491	2,369
Alt Facility	WORKERS COMPENSATION	-	-	-	-	-	-
Alt Facility	CONSULTING FEES/FEES FOR SVCS	-	162,945	112,591	56,543	32,036	13,176
Alt Facility	BUILDING CONSTRUCTION	1,210,280	4,158,239	1,933,443	517,973	793,929	4,080,358
Alt Facility	EQUIPMENT PURCHASED	-	165,257	121,862	187,612	202,278	232,146
Alt Facility	TECHNOLOGY EQUIPMENT	-	-	43,976	118,520	184,515	444,488
<b>Alt Facility Total</b>		1,210,280	4,486,441	2,694,683	1,331,120	1,703,526	5,222,351
Debt	BOND PRINCIPAL	7,255,000	62,855,000	6,975,000	6,710,000	6,380,000	5,785,000
Debt	BOND INTEREST	2,735,000	5,842,751	3,035,765	3,327,265	3,578,565	3,771,107
Debt	OTHER DEBT EXPENSE	3,500	3,500	267,264	3,084	1,384	3,024
<b>Debt Total</b>		9,993,500	68,701,251	10,278,029	10,040,349	9,959,949	9,559,131
Self Insurance	CONSULTING FEES/FEES FOR SVCS	750,000	750,000	731,513	727,940	749,248	356,848
<b>Self Insurance Total</b>		750,000	750,000	731,513	727,940	749,248	356,848
<b>Grand Total</b>		115,103,741	178,470,024	110,960,589	108,243,483	104,471,783	104,976,300