



Board Meeting Date: 6/21/2021

TITLE: 2021-22 Adopted Budget

TYPE: Action

BACKGROUND: The Adopted Budget represents an initial estimate of revenues and expenditures for the 2021-22 fiscal year, along with supporting documentation and analysis. The attached information includes narrative, graphical and detailed information on the 2021-22 budget and the overall financial picture for the District. John Toop, Director of Business Services will go over the major assumptions that are significant drivers of the 2021-22 budget for both revenues and expenses.

RECOMMENDATION: The Board Finance and Facilities Committee has reviewed and recommends the budget for approval.

ATTACHMENTS:

1. 2021-22 Adopted Budget Summary of Revenues, Expenses and Changes in Fund Balance

**INDEPENDENT SCHOOL DISTRICT #273
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,
AND PROJECTED CHANGES IN FUND BALANCE
Fiscal Year Ending June 30, 2022**

	Estimated Balance June 30, 2021	FY21-22 Original Revenues	FY21-22 Original Expenditures	FY21-22 Original Required Transfers	Original Projected Balance June 30, 2022
GENERAL FUND (01)					
Nonspendable - General	-	-	-	-	-
Nonspendable - Capital	-	-	-	-	-
Subtotal Nonspendable	-	-	-	-	-
Restricted for Student Activities	26,531	-	-	-	26,531
Restricted for Staff Development	-	1,206,319	1,051,775	-	154,543
Restricted for Capital - Carryover	-	-	-	-	-
Restricted for Capital	432,399	3,013,814	2,771,508	-	674,705
Restricted for Capital Projects (Tech) Levy	-	375,000	375,000	-	-
Restricted for Learning & Development	-	1,906,276	1,906,276	-	-
Restricted for Success Center ALC	-	146,639	354,873	208,234	-
Restricted for High School ALP	-	271,161	504,149	232,988	-
Restricted for Gifted Education	-	132,417	1,184,086	1,051,669	-
Restricted for Basic Skills-ML	-	313,349	1,382,375	1,069,027	-
Restricted for Basic Skills-Compensatory	-	242,924	242,924	-	-
Restricted for Achievement & Integration	-	1,245,858	1,216,413	(29,445)	-
Restricted for Safe Schools	-	459,389	672,642	213,253	-
Restricted for Basic Skills-Compensatory Ext Time	-	-	-	-	-
Restricted for Long Term Facilities Maintenance	-	9,948,593	8,215,928	(1,732,665)	-
Restricted for Medical Assistance	-	202,526	229,794	27,268	-
Subtotal Restricted	458,930	19,464,263	20,107,743	1,040,329	855,779
Committed 1% of Unassigned Fund Balance	1,068,409	-	-	-	1,068,409
Subtotal Committed	1,068,409	-	-	-	1,068,409
Assigned for Separation/Retirement Benefits	3,269,673	1,027,253	1,027,253	-	3,269,673
Assigned for Q Comp	98,955	2,192,663	2,276,825	-	14,793
Assigned for Donations Carryover	36,368	206,800	248,054	-	(4,886)
Subtotal Assigned	3,404,996	3,426,716	3,552,132	-	3,279,580
Unassigned - Unemployment	(995,864)	151,193	80,000	-	(924,671)
Unassigned - Lease Levy	-	-	-	-	-
Unassigned - Career and Technical	-	-	-	-	-
Unassigned - General	8,676,359	105,528,806	103,270,340	(2,772,994)	8,161,831
Subtotal Unassigned	7,680,495	105,679,999	103,350,340	(2,772,994)	7,237,160
Total General	12,612,830	128,570,979	127,010,215	(1,732,665)	12,440,929
		8,161,831			
FOOD SERVICE FUND (02)					
Nonspendable	-	-	-	-	-
Restricted	574,738	3,023,317	3,066,871	-	531,184
Total Food Service	574,738	3,023,317	3,066,871	-	531,184
COMMUNITY SERVICE FUND (04)					
Nonspendable Community Ed - General	-	-	-	-	-
Restricted for Community Ed - General	412,867	6,898,331	6,642,515	-	668,684
Restricted for ECFE	224,484	605,195	583,237	-	246,442
Restricted for School Readiness	40,526	236,036	236,682	-	39,880
Restricted for Other Community Ed	49,272	202,281	192,182	-	59,370
Total Community Service	727,149	7,941,843	7,654,616	-	1,014,376
Total Operating Funds	13,914,717	139,536,139	137,731,702	(1,732,665)	13,986,489
BUILDING FUND (06)					
Nonspendable - LTFM Levy	-	-	-	-	-
Restricted for Capital/Technology Levy	392,579	6,165,673	6,096,171	-	462,081
Restricted for \$7M Building Bond	0	7,000,000	3,000,000	-	4,000,000
Restricted for Long Term Facilities Maintenance	8,353,215	20,000	9,931,430	1,732,665	174,450
Total Building	8,745,794	13,185,673	19,027,601	1,732,665	4,636,532
DEBT SERVICE FUND (07)					
Restricted for Bond Refunding	-	-	-	-	-
Restricted Fund Balance	3,161,405	15,129,339	14,935,884	-	3,354,860
Total Debt Service	3,161,405	15,129,339	14,935,884	-	3,354,860
INTERNAL SERVICE FUND - Dental (20)					
Unassigned Fund Balance	601,205	870,000	870,000	-	601,205
Total Internal Service	601,205	870,000	870,000	-	601,205
TOTAL ALL FUNDS	26,423,122	168,721,151	172,565,187	0	22,579,087



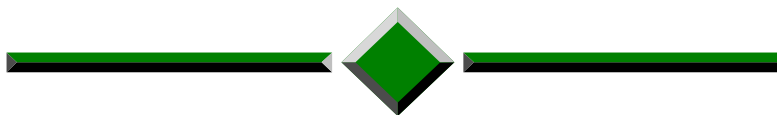
Edina Public
Schools

DEFINING EXCELLENCE

**2021-2022
FINAL BUDGET**

Board Approved June 21, 2021

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DEFINING EXCELLENCE

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June 21, 2021

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

We respectfully submit the 2021-22 Adopted 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 Adopted Budget represents a projection of revenue and expenditures for the 2021-22 fiscal year along with supporting 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 2021-22 include a community center which includes the district service center, community services and an elementary school, five other elementary schools, two middle schools, a high school, and a transportation facility.

ECONOMIC CONDITION AND OUTLOOK

With the exception of voter approved levy referenda, the District is dependent on the State of Minnesota for its revenue authority. The 2021 legislature, as of this writing has not finalized funding for the 2021-23 biennium. Previous funding formula increases have been below the annual rate of inflation for the last twenty years. Experience demonstrates that legislated revenue increases are not sufficient to meet the demands posed by the rate of inflation. As a result of these pressures, the District has had to rely on property tax referenda to support its educational programs. In November, 2017, the District was successful in its request to renew and increase the existing operating levy scheduled to sunset in 2018-19. The voters approved the increase in a two-step process with an increase for taxes payable in 2018 of \$445 per pupil unit and an increase of approximately \$218 per pupil unit for taxes payable starting in 2020. The increase in the operating referendum has maintained the quality of programs and services expected in Edina. In May 2015, the District was successful in its request to issue \$124.9 million in bonds to support a number of capital projects. Successful levy referenda votes have allowed the District to maintain its history of educational excellence.

DISTRICT POPULATION

Funding for Minnesota school districts is largely driven by enrollment. The majority of Minnesota school districts are facing declining enrollment. Over the last four years, the District has averaged a .4% (four tenths of one percent) decrease in students. However, enrollment for the 2021-22 school year is projected to be 8,397 which represents an increase of .9% (nine tenths of one percent) over the prior year.

ENROLLMENT PROJECTIONS

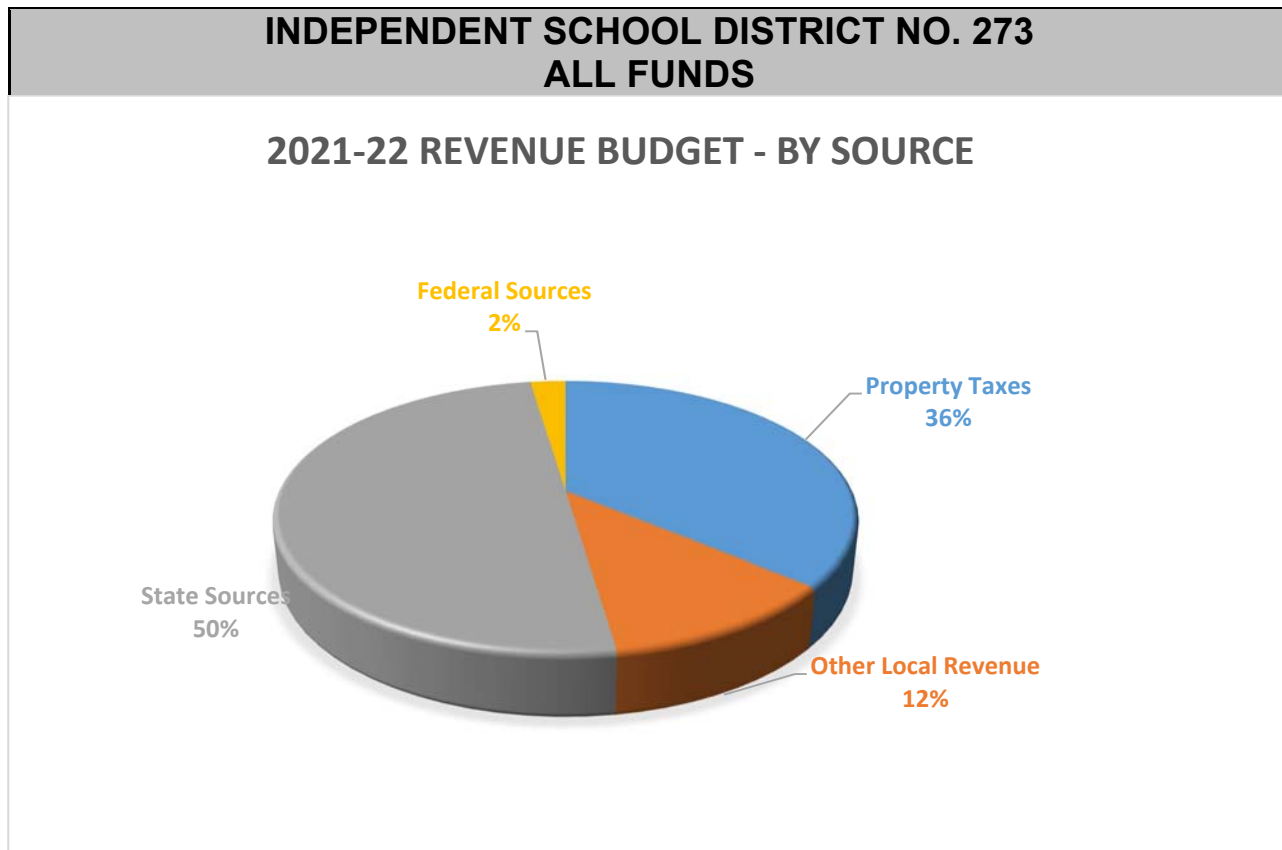
	15-16	15-16	16-17	16-17	17-18	17-18	18-19	18-19	19-20	19-20	20-21	20-21	21-22	21-22
	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN
PRE-K	58	58	55	55	57	57	54	54	58	58	54	54	54	54
K-HANDICAPPED	9	9	6	6	10	10	61	61	57	57	62	62	62	62
KINDERGARTEN	505	505	558	558	529	529	506	506	520	520	529	529	524	524
GRADES 1 TO 3	1837	1837	1844	1844	1836	1836	1813	1813	1815	1815	1695	1695	1874	1874
GRADES 4 TO 6	1975	1975	1940	1940	1965	1965	1949	1949	1944	1944	1961	1961	1938	1938
GRADES 7 TO 12	4046	4855	4076	4891	4065	4878	4029	4835	3971	4765	4020	4824	3945	4734
TOTAL	8430	9239	8479	9294	8462	9275	8412	9218	8365	9160	8321	9125	8397	9186

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

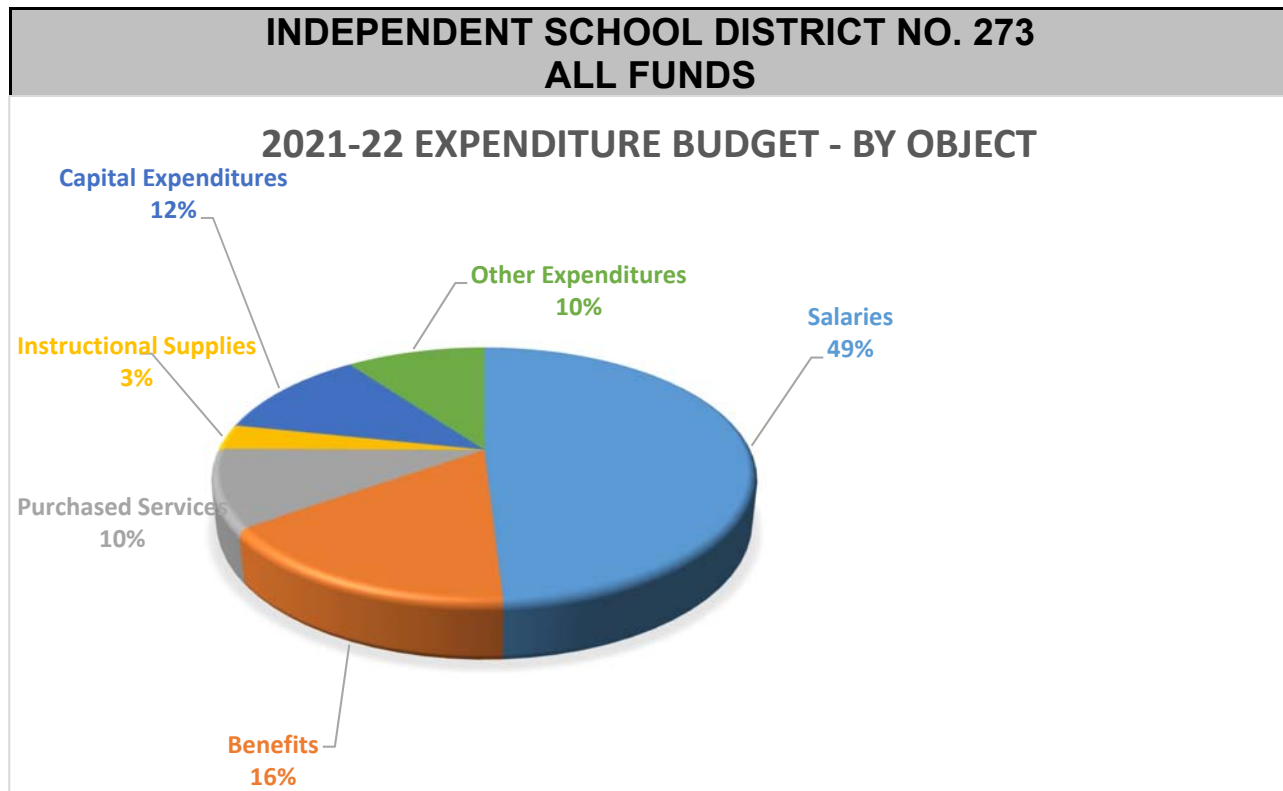
FINANCIAL INFORMATION

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

The District's sources of revenue for all funds are property taxes, state aid, federal aid, and other local revenue. The largest single source of revenue is state aid.



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



FINANCIAL INFORMATION - BY FUND

General Fund

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

The adopted budget represents an increase from the prior year in student average daily membership (ADM) of 76 students for 2021-22. An assumption of a 2% general funding formula increase is reflected in this budget. Revenues and expenditures for long term facilities maintenance projects that are less than \$2 million are now required to be recorded in the General Fund.

Estimated revenues total \$128,570,979, which is an increase of \$1,757,440 over the 20-21 Final Budget. The 1.4% estimated revenue increase is due to a combination of both revenues increases and decreases. The majority of the increase is due to an increase in the general funding formula.

Estimated expenditures total \$127,010,215, a decrease of \$526,373, or 0.4% over the 20-21 Final Budget. The largest increase in expenditures is for salaries and benefits.

The estimated unassigned fund balance is \$7,237,160; the estimated restricted fund balance for the capital, long-term facility maintenance, staff development, safe schools, gifted education, learning and development, and basic skills is \$855,779. The estimated committed fund balance of 1% to be used for cash flow is \$1,068,409. The estimated assigned fund balance for severance, alternative compensation, subsequent year budget, carryover, and the area-learning center is \$3,279,580.

The District's unassigned fund balance trend offers the single best measure of the District's overall financial health. The estimated overall unassigned fund balance on June 30, 2022, excluding long-term facilities maintenance and capital expenditures represents 6.33% of annual expenditures, or just under a month of normal operating expenditures. The District closely monitors the General Fund unassigned fund balance through use of a detailed financial planning model, one budget revision during the year and with monthly budget analysis. The School Board fund balance policy is to maintain a minimum 6% fund balance in the Unassigned General Fund with an additional commitment of 1% fund balance for cash flow purposes.

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 food 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, 2022 estimated combined fund balance is \$1,545,560, an increase of \$243,673 from the 20-21 Final Budget. 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, 2022 fund balance is \$531,184 a decrease of \$43,554 from the 20-21 Final Budget. Estimated revenues increase by \$1,791,349 and estimated expenditures increase by \$1,482,516 from the 20-21 Final Budget. The increase in revenues is primarily due to reverting back to pre-pandemic sales level. There are corresponding increases in expenditures primarily due to reverting back to pre-pandemic expense levels. There is a budget of \$75,000 allocated to replace equipment. The district continues to maintain compliance with the Healthy, Hungry Free Kids Act (HHFKA).

Community Service Fund

The estimated June 30, 2022 fund balance is \$1,014,376, an increase of \$287,229 from the 20-21 Final Budget. Estimated revenues increased by \$3,235,315 and estimated expenditures increased by \$3,147,181 from the 20-21 Final Budget. The increase in revenues is primarily due to reverting back to pre-pandemic programming levels. There are corresponding increases in expenditures primarily due to reverting back to pre-pandemic expense levels.

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, 2022 fund balance is expected to be \$3,354,861, an increase of \$193,456 from the 20-21 Final Budget. Estimated revenues and other financing sources increased by \$364,356 and estimated expenditures decreased by \$10,126,654 (due to bond refunding in FY20-21) from the 20-21 Final Budget.

A current refunding of the 2013A series bond issue in November 2020 resulted in savings of approximately \$747,675 over the next 4 fiscal years, beginning in FY 21-22.

Levy revenues are based on levying 105% of the principal and interest schedule. The fund balance is monitored through a state formula and systematically reduced according to the state-mandated formula. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds issued from 2014 through 2021.

Capital Project-Building Construction Fund

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

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

On May 11, 2021, district voters approved a renewal of the Capital Projects Levy (Tech Levy) for 10 years with an increase of \$500,000 annually, for a total of \$7,000,000 annually. Voters also approved a \$7,000,000 bond to rehabilitate and expend parking areas at three schools, and an addition to the bus garage to enable the District to house additional Special Education buses. After a phase-in period, all routes will be run by the District instead of contracting the service out to private vendors.

The estimated June 30, 2022 fund balance is expected to be \$4,636,532 a decrease of \$5,841,927 from the 20-21 Final Budget. The decrease in fund balance is due mainly to the planned spenddown of Long-Term Facility Maintenance Bonds issue in the Spring of 2021.

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, 2022 fund balance is \$601,205, which is no

change from the 20-21 Final Budget. Estimated revenues and expenditures remain consistent with the previous year. The fund balance is part of the long term plan to maintain a reserve that sustains the self-insured dental program on a long term basis.

CONCLUSION

The 2021-22 Adopted Budget reflects the School Board’s plan to maintain the District’s strong financial history while using all available resources to provide educational opportunities to students. The School Board will continue efforts to maintain positive fund balances through a combination of increased funding from the legislature, budget adjustments and voter approved levies.

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

Respectfully submitted,

John Toop
Director of Business Services

Ra Chhoth
Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



BOARD OF EDUCATION

Erica Allenburg

Matthew Fox

Leny Wallen-Friedman

Ellen Jones

Owen Michaelson

Janie Shaw

Julie Greene

CENTRAL ADMINISTRATION

Dr. John Schultz, Superintendent

John Toop, Director of Business Services

Ra Chhoth, Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



Edina Public Schools Strategic Roadmap

In August 2018, Edina Public Schools began the process of developing a five-year strategic plan. Through focus groups and surveys, the district gathered input from parents, students, teachers, staff and district community members. Combined with comparison studies and research on national trends, the School Board, together with district administrators, developed a draft plan. The draft was reviewed by stakeholder groups and revised to incorporate important feedback. Staff leaders worked with the School Board to develop an action roadmap for achieving five priority strategies:

- Advance Academic Excellence, Growth and Readiness
- Ensure an Equitable and Inclusive School Culture
- Foster Positive Learning Environments and Whole Student Support
- Develop Leadership Throughout the District
- Engage Parents, Schools and Community

These strategies and implementation plans, together with Mission, Vision, Core Values and Beliefs, were approved by the School Board on June 8, 2020. This strategic plan provides the Edina Public Schools community with a strategic roadmap through 2025.

Mission Statement 2020-25

Edina Public Schools is a dynamic learning community delivering educational excellence and preparing all students to realize their full potential.

Through academics, activities and opportunities, we encourage creativity, foster curiosity, and develop critical thinking skills. We support every student's educational journey by creating a caring and inclusive school culture that supports the whole student.

The following two pages offer a summary of the 2020-2025 Strategic Plan.

Excellence



Edina Public Schools Strategic Plan

2020-25

MISSION

Edina Public Schools is a dynamic learning community delivering educational excellence and preparing all students to realize their full potential.

Through academics, activities and opportunities, we encourage creativity, foster curiosity, and develop critical thinking skills. We support every student's educational journey by creating a caring and inclusive school culture that supports the whole student.

VISION

For each and every student to discover their possibilities and thrive.

We are guided by our **CORE VALUES**

Integrity, Compassion, Courage, Commitment, Appreciation and Responsibility



We are committed to these **CORE BELIEFS**:

Academic Excellence

We believe each student deserves access to academic excellence which includes challenging and rich curricula, high expectations, and inspiring instruction that meets their individual needs.

Equity

We believe it is critical to eliminate barriers to success and provide the supports, opportunities and environments so all students can reach their full potential.

Family, School and Community Collaboration

We believe students learn best when students, families, educators and the community partner to provide dynamic support and share responsibility for learning.

Healthy Learning Environment

We believe students thrive in a balanced, healthy environment that promotes the free exchange of ideas and supports students' physical, social-emotional and intellectual needs.

Inclusion

We believe in the inherent dignity of all people, we celebrate individuality, and we value and appreciate diversity.

Life Skills

We believe that inspiring students to grow as critically-thinking collaborative learners will prepare them to be productive, accountable, self-motivated and responsible citizens.

Operational Excellence

We believe in high performance of governance, administration and partnerships, and effective and efficient use of time, human, financial and physical resources in support of the mission.

Professional Excellence

We believe our educators and staff are essential to student success. We value and support them in advancing strategic and innovative initiatives grounded in best practices.



Priority Strategies

Strategy A

Advance Academic Excellence,
Growth and Readiness

Strategy B

Ensure an Equitable and
Inclusive School Culture

Strategy C

Foster Positive Learning Environments
and Whole Student Support

Strategy D

Develop Leadership
Throughout the District

Strategy E

Engage Parents, Schools
and Community

INDEPENDENT SCHOOL DISTRICT NO. 273



POLICY 701 ESTABLISHMENT, ADOPTION, AND MODIFICATION OF DISTRICT BUDGET

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

I. Purpose

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

II. General Statement of Policy

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

III. Requirements

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

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

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

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

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

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

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

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

IV. Implementation

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

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

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

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

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

V. Modification of the Budget

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

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

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

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

INDEPENDENT SCHOOL DISTRICT #273
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,
AND PROJECTED CHANGES IN FUND BALANCE
Fiscal Year Ending June 30, 2022

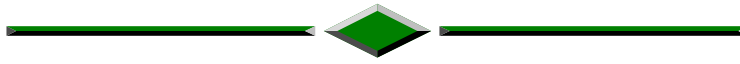
	Estimated Balance June 30, 2021	FY21-22 Original Revenues	FY21-22 Original Expenditures	FY21-22 Original Required Transfers	Original Projected Balance June 30, 2022
GENERAL FUND (01)					
Nonspendable - General	-	-	-	-	-
Nonspendable - Capital	-	-	-	-	-
Subtotal Nonspendable					
Restricted for Student Activities	26,531	-	-	-	26,531
Restricted for Staff Development	-	1,206,319	1,051,775	-	154,543
Restricted for Capital - Carryover	-	-	-	-	-
Restricted for Capital	432,399	3,013,814	2,771,508	-	674,705
Restricted for Capital Projects (Tech) Levy	-	375,000	375,000	-	-
Restricted for Learning & Development	-	1,906,276	1,906,276	-	-
Restricted for Success Center ALC	-	146,639	354,873	208,234	-
Restricted for High School ALP	-	271,161	504,149	232,988	-
Restricted for Gifted Education	-	132,417	1,184,086	1,051,669	-
Restricted for Basic Skills-ML	-	313,349	1,382,375	1,069,027	-
Restricted for Basic Skills-Compensatory	-	242,924	242,924	-	-
Restricted for Achievement & Integration	-	1,245,858	1,216,413	(29,445)	-
Restricted for Safe Schools	-	459,389	672,642	213,253	-
Restricted for Basic Skills-Compensatory Ext Time	-	-	-	-	-
Restricted for Long Term Facilities Maintenance	-	9,948,593	8,215,928	(1,732,665)	-
Restricted for Medical Assistance	-	202,526	229,794	27,268	-
Subtotal Restricted					
	458,930	19,464,263	20,107,743	1,040,329	855,779
Committed 1% of Unassigned Fund Balance	1,068,409	-	-	-	1,068,409
Subtotal Committed					
	1,068,409	-	-	-	1,068,409
Assigned for Separation/Retirement Benefits	3,269,673	1,027,253	1,027,253	-	3,269,673
Assigned for Q Comp	98,955	2,192,663	2,276,825	-	14,793
Assigned for Donations Carryover	36,368	206,800	248,054	-	(4,886)
Subtotal Assigned					
	3,404,996	3,426,716	3,552,132	-	3,279,580
Unassigned - Unemployment	(995,864)	151,193	80,000	-	(924,671)
Unassigned - Lease Levy	-	-	-	-	-
Unassigned - Career and Technical	-	-	-	-	-
Unassigned - General	8,676,359	105,528,806	103,270,340	(2,772,994)	8,161,831
Subtotal Unassigned					
	7,680,495	105,679,999	103,350,340	(2,772,994)	7,237,160
Total General					
	12,612,830	128,570,979	127,010,215	(1,732,665)	12,440,929
			115,647,780		
		8,161,831			
FOOD SERVICE FUND (02)					
Nonspendable	-	-	-	-	-
Restricted	574,738	3,023,317	3,066,871	-	531,184
Total Food Service					
	574,738	3,023,317	3,066,871	-	531,184
COMMUNITY SERVICE FUND (04)					
Nonspendable Community Ed - General	-	-	-	-	-
Restricted for Community Ed - General	412,867	6,898,331	6,642,515	-	668,684
Restricted for ECFE	224,484	605,195	583,237	-	246,442
Restricted for School Readiness	40,526	236,036	236,682	-	39,880
Restricted for Other Community Ed	49,272	202,281	192,182	-	59,370
Total Community Service					
	727,149	7,941,843	7,654,616	-	1,014,376
Total Operating Funds					
	13,914,717	139,536,139	137,731,702	(1,732,665)	13,986,489
BUILDING FUND (06)					
Nonspendable - LTFM Levy	-	-	-	-	-
Restricted for Capital/Technology Levy	392,579	6,165,673	6,096,171	-	462,081
Restricted for \$7M Building Bond	0	7,000,000	3,000,000	-	4,000,000
Restricted for Long Term Facilities Maintenance	8,353,215	20,000	9,931,430	1,732,665	174,450
Total Building					
	8,745,794	13,185,673	19,027,601	1,732,665	4,636,532
DEBT SERVICE FUND (07)					
Restricted for Bond Refunding	-	-	-	-	-
Restricted Fund Balance	3,161,405	15,129,339	14,935,884	-	3,354,860
Total Debt Service					
	3,161,405	15,129,339	14,935,884	-	3,354,860
INTERNAL SERVICE FUND - Dental (20)					
Unassigned Fund Balance	601,205	870,000	870,000	-	601,205
Total Internal Service					
	601,205	870,000	870,000	-	601,205
TOTAL ALL FUNDS					
	26,423,122	168,721,151	172,565,187	0	22,579,087

INDEPENDENT SCHOOL DISTRICT NO. 273

SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES

2021-2022 BUDGET

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL ALL GOVERNMENTAL FUND TYPES</u>
REVENUES:					
Property Taxes	\$ 38,444,210	\$ 1,106,416	\$ 15,079,339	\$ 6,115,673	\$ 60,745,639
Other Local Revenue	3,581,147	8,563,033	50,000	7,070,001	19,264,180
State Sources	83,265,251	646,872	-	-	83,912,123
Federal Sources	3,280,371	648,839	-	-	3,929,210
TOTAL REVENUE	\$ 128,570,979	\$ 10,965,160	\$ 15,129,339	\$ 13,185,674	\$ 167,851,152
EXPENDITURES:					
<i>Current:</i>					
District & School Administration	\$ 3,312,056	\$ -	\$ -	\$ -	\$ 3,312,056
District Support Service	2,680,228	-	-	-	2,680,228
Regular Instruction	57,694,718	-	-	-	57,694,718
Vocational Instruction	200	-	-	-	200
Special Education Instruction	24,605,281	-	-	-	24,605,281
Instructional Support Services	9,309,657	-	-	-	9,309,657
Pupil Support Services	10,495,302	-	-	-	10,495,302
Site, Building and Equipment	18,410,860	-	-	19,027,601	37,438,461
Fixed Cost Programs	501,914	-	-	-	501,914
Food Service	-	3,066,871	-	-	3,066,871
Community Service	-	7,654,616	-	-	7,654,616
<i>Debt Service:</i>					
Principal	-	-	7,540,000	-	7,540,000
Interest and Fiscal Charges	-	-	7,395,884	-	7,395,884
TOTAL EXPENDITURES	\$ 127,010,215	\$ 10,721,487	\$ 14,935,884	\$ 19,027,601	\$ 171,695,187
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,560,764	\$ 243,674	\$ 193,455	\$ (5,841,927)	\$ (3,844,035)
OTHER FINANCING SOURCES (USES)					
Transfers In/(Out)	\$ (1,732,665)	\$ -	\$ -	\$ 1,732,665	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES(USES)	\$ (1,732,665)	\$ -	\$ -	\$ 1,732,665	\$ -
FUND BALANCES JULY 1:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 458,930	\$ 1,301,887	\$ 3,161,405	\$ 8,745,794	\$ 13,668,016
Committed	\$ 1,068,409	\$ -	\$ -	\$ -	\$ 1,068,409
Assigned	\$ 3,404,996	\$ -	\$ -	\$ -	\$ 3,404,996
Unassigned - General	\$ 7,680,495	\$ -	\$ -	\$ -	\$ 7,680,495
FUND BALANCE TRANSFERS:					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES JUNE 30:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 855,779	\$ 1,545,560	\$ 3,354,860	\$ 4,636,532	\$ 10,392,732
Committed	\$ 1,068,409	\$ -	\$ -	\$ -	\$ 1,068,409
Assigned	\$ 3,279,580	\$ -	\$ -	\$ -	\$ 3,279,580
Unassigned - General	\$ 7,237,160	\$ -	\$ -	\$ -	\$ 7,237,160



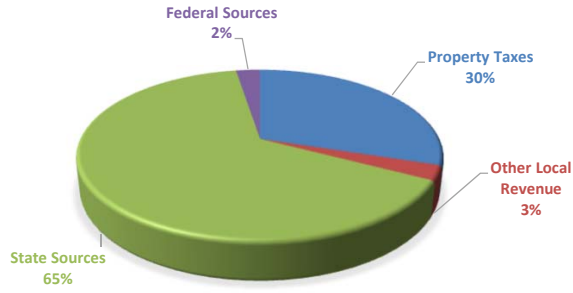
INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND

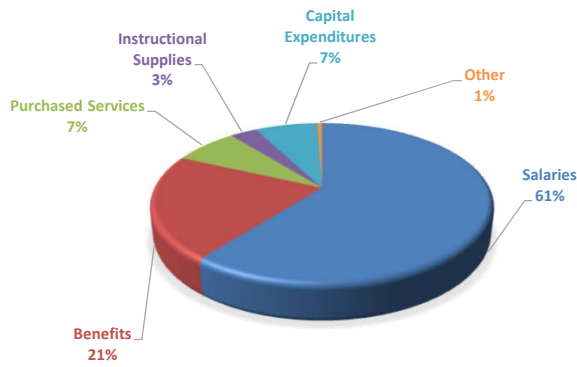
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration,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

INDEPENDENT SCHOOL DISTRICT NO. 273
GENERAL FUND

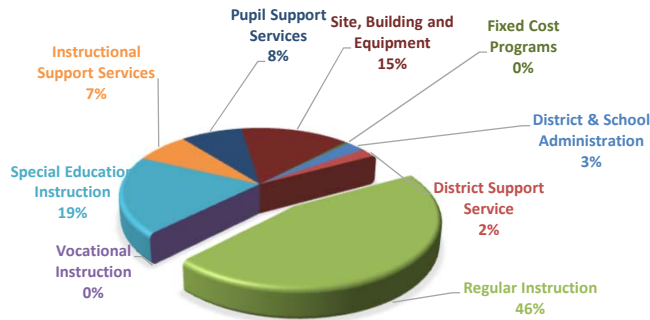
2021-22 REVENUE BUDGET - BY SOURCE



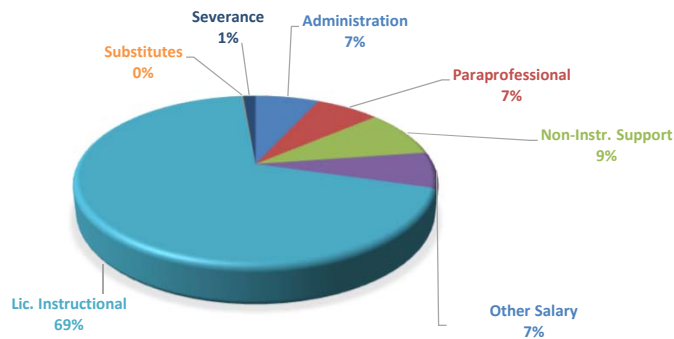
2021-22 EXPENDITURE BUDGET - BY OBJECT



2021-22 EXPENDITURE BUDGET - BY PROGRAM



2021-22 EXPENDITURE BUDGET - SALARY BY OBJ

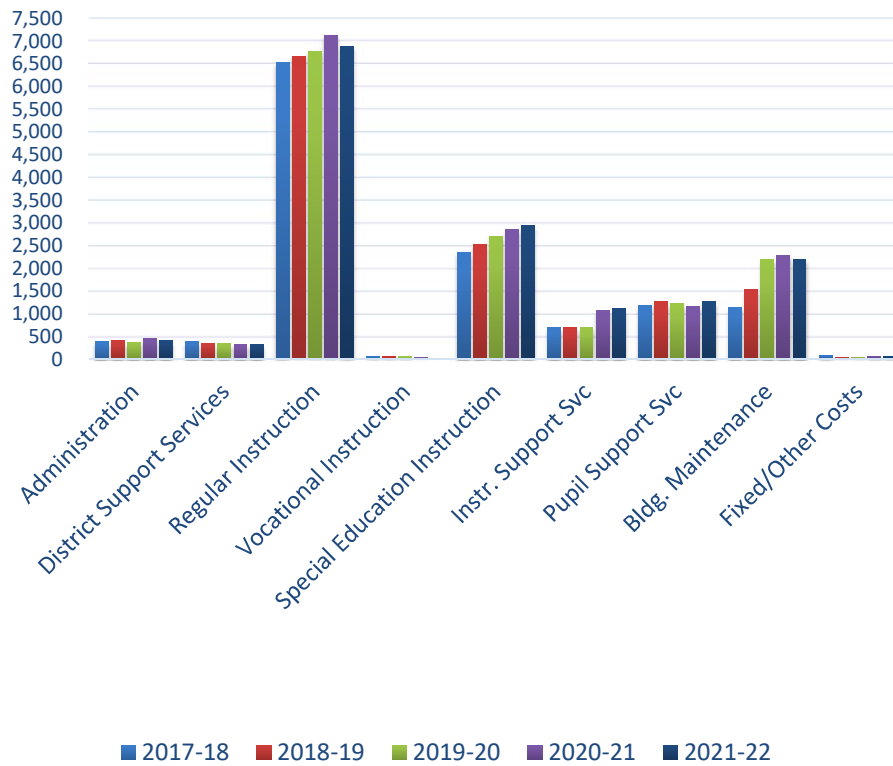


INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND - EXPENDITURES BY PROGRAM

	2017-18	2018-19	2019-20	2020-21	2021-22	2017-18	2018-19	2019-20	2020-21	2021-22
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>
District & School Administration	\$ 3,165,048	\$ 3,301,695	\$ 3,009,563	\$ 3,796,150	\$ 3,312,056	374	392	360	456	394
District Support Service	\$ 3,252,865	\$ 2,918,207	\$ 2,800,341	2,701,545	2,680,228	384	347	335	325	319
Regular Instruction	\$ 55,129,942	\$ 55,976,301	\$ 56,623,512	59,265,455	57,694,718	6,514	6,654	6,769	7,122	6,871
Vocational Instruction	\$ 437,560	\$ 371,717	\$ 417,776	170,780	200	52	44	50	21	0
Special Education Instruction	\$ 19,799,024	\$ 21,165,695	\$ 22,535,544	23,635,832	24,605,281	2,339	2,516	2,694	2,840	2,930
Instructional Support Services	\$ 5,826,639	\$ 5,720,643	\$ 5,713,811	8,848,934	9,309,657	688	680	683	1,063	1,109
Pupil Support Services	\$ 10,026,345	\$ 10,536,840	\$ 10,138,725	9,665,874	10,495,302	1,185	1,253	1,212	1,162	1,250
Site, Building and Equipment*	\$ 9,665,421	\$ 12,863,141	\$ 18,232,981	18,947,718	18,410,860	1,142	1,529	2,180	2,277	2,193
Fixed Cost Programs	636,414	252,778	305,513	504,300	501,914	75	30	37	61	60
	\$ 107,939,258	\$ 113,107,017	\$ 119,777,765	\$ 127,536,588	\$ 127,010,215	\$ 12,753	\$ 13,446	\$ 14,318	\$ 15,327	\$ 15,126

GENERAL FUND - COST PER ADM BY PROGRAM



INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND BUDGET

**FY 21-22 With Comparative Information for Fiscal Years 18 thru 21
Revenues & Expenditures - by Program**

	<u>2017-18</u>		<u>2018-19</u>		<u>2019-20</u>		<u>2020-21</u>		<u>2021-22</u>		<u>Increase/</u>		<u>%</u>
	<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Final Budget</u>		<u>Adopted Budget</u>		<u>(Decrease)</u>		<u>Inc/(Dec)</u>
REVENUES:													
Property Taxes	\$ 30,235,863	\$	33,058,228	\$	33,473,445	\$	37,787,258	\$	38,444,210	\$	656,952		2.0%
Other Local Revenue	5,029,098		5,062,879		6,649,833		2,750,418		3,581,147		830,729		16.4%
State Sources	73,752,106		76,567,326		78,527,669		81,207,726		83,265,251		2,057,525		2.7%
Federal Sources	1,832,821		2,410,766		1,813,876		5,068,137		3,280,371		(1,787,766)		-74.2%
TOTAL REVENUE	\$ 110,849,888	\$	117,099,199	\$	120,464,822	\$	126,813,539	\$	128,570,979	\$	1,757,440		1.5%
EXPENDITURES:													
<i>Current:</i>													
District & School Administration	\$ 3,165,048	\$	3,301,695	\$	3,009,563	\$	3,796,150	\$	3,312,056	\$	(484,093)		-14.7%
District Support Service	3,252,865		2,918,207		2,800,341		2,701,545		2,680,228		(21,318)		-0.7%
Regular Instruction	55,129,942		55,976,301		56,623,512		59,265,455		57,694,718		(1,570,737)		-2.8%
Vocational Instruction	437,560		371,717		417,776		170,780		200		(170,580)		-45.9%
Special Education Instruction	19,799,024		21,165,695		22,535,544		23,635,832		24,605,281		969,449		4.6%
Instructional Support Services	5,826,639		5,720,643		5,713,811		8,848,934		9,309,657		460,722		8.1%
Pupil Support Services	10,026,345		10,536,840		10,138,725		9,665,874		10,495,302		829,428		7.9%
Site, Building and Equipment*	9,665,421		12,863,141		18,232,981		18,947,718		18,410,860		(536,857)		-4.2%
Fixed Cost Programs	636,414		252,778		305,513		504,300		501,914		(2,386)		-0.9%
TOTAL EXPENDITURES	\$ 107,939,258	\$	113,107,017	\$	119,777,765	\$	127,536,588	\$	127,010,215	\$	(526,373)		-0.5%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,910,630	\$	3,992,182	\$	687,058	\$	(723,050)	\$	1,560,764	\$	2,283,814		
OTHER FINANCING SOURCES (USES)													
Transfers In/(Out) & Prior Period Adj	\$ (7,866,783)	\$	(3,659,967)	\$	(2,113,696)	\$	(1,558,215)	\$	(1,732,665)	\$	-		
FUND BALANCES JULY 1:													
Nonspendable	\$ 89,550	\$	714,427	\$	31,133	\$	-	\$	-	\$	-		
Restricted	\$ 1,791,869	\$	3,289,820	\$	2,814,295	\$	1,459,232	\$	458,929	\$	-		
Committed	\$ 2,871,328	\$	927,819	\$	1,037,614	\$	1,068,409	\$	1,068,409	\$	-		
Assigned	\$ 6,490,753	\$	3,535,342	\$	3,534,808	\$	3,752,941	\$	3,404,995	\$	-		
Unassigned - General	\$ 8,155,342	\$	5,268,594	\$	6,764,615	\$	8,613,512	\$	7,680,495	\$	-		
FUND BALANCE TRANSFERS:													
Restricted	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-		
Unassigned - General	n/a		n/a		-		-		n/a		-		
FUND BALANCES JUNE 30:													
Nonspendable	\$ 714,427	\$	31,133	\$	-	\$	-	\$	-	\$	-		
Restricted	\$ 3,289,820	\$	2,814,295	\$	1,459,232	\$	458,929	\$	855,779	\$	-		
Committed	\$ 927,819	\$	1,037,614	\$	1,068,409	\$	1,068,409	\$	1,068,409	\$	-		
Assigned	\$ 3,535,342	\$	3,534,808	\$	3,752,941	\$	3,404,995	\$	3,279,580	\$	-		
Unassigned - General	\$ 5,268,594	\$	6,764,615	\$	8,613,512	\$	7,680,495	\$	7,237,160	\$	-		

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

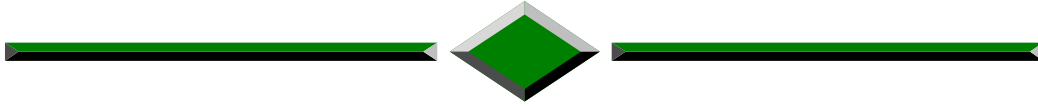
INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND BUDGET

**FY 21-22 With Comparative Information for Fiscal Years 18 thru 21
Revenues & Expenditures - by Object**

	2017-18	2018-19	2019-2020	2020-21	2021-22	Increase/	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 30,235,863	\$ 33,058,228	\$ 33,473,445	\$ 37,787,258	\$ 38,444,210	\$ 656,952	2.0%
Other Local Revenue	5,029,098	5,062,879	\$ 6,649,833	2,750,418	3,581,147	\$ 830,729	16.4%
State Sources	73,752,106	76,567,326	\$ 78,527,669	81,207,726	83,265,251	\$ 2,057,525	2.7%
Federal Sources	1,832,821	2,410,766	\$ 1,813,876	5,068,137	3,280,371	(1,787,766)	-74.2%
TOTAL REVENUE	\$ 110,849,888	\$ 117,099,199	\$ 120,464,822	\$ 126,813,539	\$ 128,570,979	\$ 1,757,440	1.5%
EXPENDITURES:							
Salaries	\$ 69,285,104	\$ 71,015,698	\$ 71,815,493	\$ 75,776,952	\$ 76,995,788	\$ 1,218,835	1.7%
Benefits	22,732,211	23,643,161	24,933,024	26,729,257	26,976,572	\$ 247,315	1.0%
Purchased Services	8,452,438	9,607,417	10,991,178	9,363,888	9,369,313	\$ 5,425	0.1%
Instructional Supplies	4,487,152	4,159,349	3,556,859	4,690,081	3,891,740	\$ (798,341)	-19.2%
Capital Expenditures	2,348,994	4,355,703	5,734,810	10,103,360	9,117,173	\$ (986,186)	-22.6%
Other Expenditures	633,359	325,690	632,703	873,050	659,630	(213,420)	-65.5%
TOTAL EXPENDITURES	\$ 107,939,258	\$ 113,107,017	\$ 117,664,068	\$ 127,536,588	\$ 127,010,215	\$ (526,373)	-0.5%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,910,631	\$ 3,992,182	\$ 2,800,754	\$ (723,050)	\$ 1,560,763		
OTHER FINANCING SOURCES (USES)							
Capital Eq. Note & Transfers In/(Out)	\$ (7,866,783)	\$ (3,659,967)	\$ (2,113,696)	\$ (1,558,215)	\$ (1,732,665)		
FUND BALANCES JULY 1:							
Nonspendable	\$ 89,550	\$ 714,427	\$ 31,133	\$ -	\$ -		
Restricted	\$ 1,791,869	\$ 3,289,820	\$ 2,814,295	\$ 1,459,232	\$ 458,929		
Committed	\$ 2,871,328	\$ 927,819	\$ 1,037,614	\$ 1,068,409	\$ 1,068,409		
Assigned	\$ 6,490,753	\$ 3,535,342	\$ 3,534,808	\$ 3,752,941	\$ 3,404,995		
Unassigned - General	\$ 8,691,658	\$ 5,268,594	\$ 6,764,615	\$ 8,613,512	\$ 7,680,495		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a		n/a		
FUND BALANCES JUNE 30:							
Nonspendable	\$ 714,427	\$ 31,133	\$ -	\$ -	\$ -		
Restricted	\$ 3,289,820	\$ 2,814,295	\$ 1,459,232	\$ 458,929	\$ 855,779		
Committed	\$ 927,819	\$ 1,037,614	\$ 1,068,409	\$ 1,068,409	\$ 1,068,409		
Assigned	\$ 3,535,342	\$ 3,534,808	\$ 3,752,941	\$ 3,404,995	\$ 3,279,580		
Unassigned - General	\$ 5,268,594	\$ 6,764,615	\$ 8,613,512	\$ 7,680,495	\$ 7,237,160		

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



INDEPENDENT SCHOOL DISTRICT NO. 273

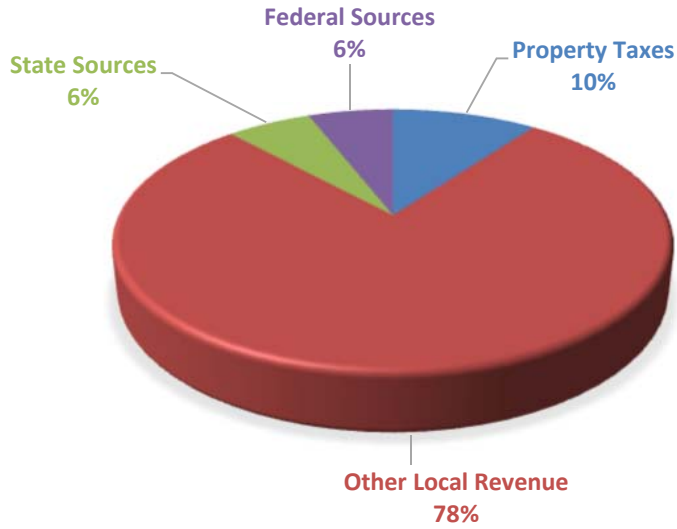
SPECIAL REVENUE FUNDS

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

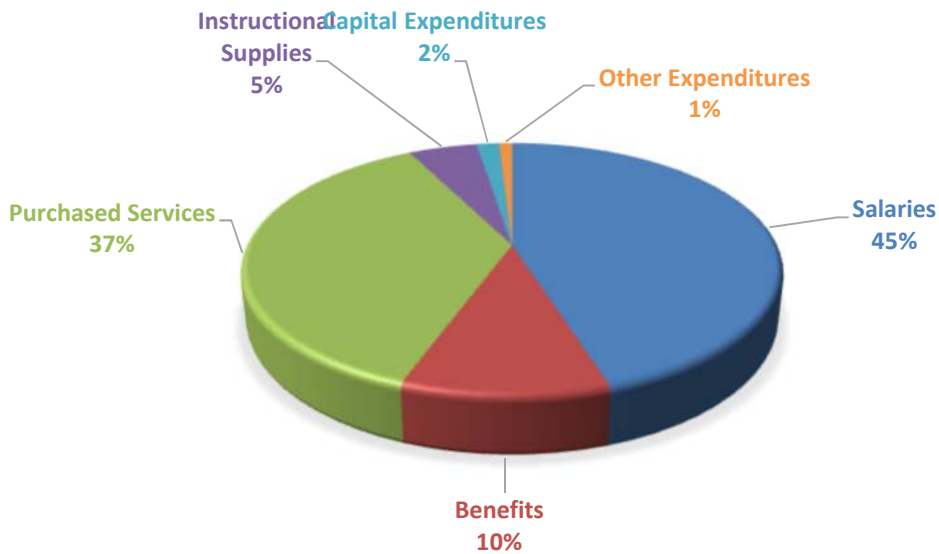
INDEPENDENT SCHOOL DISTRICT NO. 273

SPECIAL REVENUE FUNDS

2021-22 REVENUE BUDGET - BY SOURCE



2021-22 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET
FY 21-22 With Comparative Information for Fiscal Years 18 thru 21
Revenues & Expenditures - by Object**

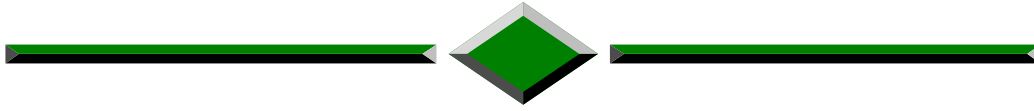
	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Final Budget</u>	<u>2021-22</u> <u>Adopted Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
REVENUES:							
Other Local Revenue	\$ 2,263,555	\$ 2,267,813	\$ 1,665,784	\$ 163,500	\$ 2,257,167	\$ 2,093,667	92.3%
State Sources	117,696	123,311	108,624	-	117,311	\$ 117,311	95.1%
Federal Sources	629,715	649,082	701,510	1,068,469	648,839	(419,630)	-64.6%
TOTAL REVENUE	\$ 3,010,966	\$ 3,040,206	\$ 2,475,919	\$ 1,231,969	\$ 3,023,317	\$ 1,791,349	58.9%
EXPENDITURES:							
Salaries	\$ 406,055	\$ 277,618	\$ 182,436	\$ 271,951	\$ 295,653	\$ 23,702	8.5%
Benefits	112,147	78,757	89,027	141,431	83,941	\$ (57,490)	-73.0%
Purchased Services	2,473,947	2,395,361	1,955,573	888,167	2,408,287	\$ 1,520,120	63.5%
Supplies and Commodities	172,450	158,497	144,513	174,807	178,377	\$ 3,570	2.3%
Capital Expenditures	73,508	36,287	277,500	108,000	100,614	(7,386)	-20.4%
TOTAL EXPENDITURES	\$ 3,238,107	\$ 2,946,520	\$ 2,649,049	\$ 1,584,356	\$ 3,066,872	\$ 1,482,516	50.3%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (227,141)	\$ 93,686	\$ (173,130)	\$ (352,387)	\$ (43,554)		
OTHER FINANCING SOURCES (USES)							
Operating Transfer In/(Out)	\$ 87,344	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JULY 1:							
Nonspendable - Food Service							
Restricted - Food Service	\$ 1,146,366	\$ 1,006,569	\$ 1,100,255	\$ 927,125	\$ 574,738		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -			\$ -		
FUND BALANCES JUNE 30:							
Nonspendable - Food Service							
Restricted - Food Service	\$ 1,006,569	\$ 1,100,255	\$ 927,125	\$ 574,738	\$ 531,184		

INDEPENDENT SCHOOL DISTRICT NO. 273

COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET

**FY 21-22 With Comparative Information for Fiscal Years 18 thru 21
Revenues & Expenditures - by Object**

	2017-18	2018-19	2019-20	2020-21	2020-21	Increase/	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 1,123,835	\$ 1,071,855	\$ 1,118,879	\$ 1,129,231	\$ 1,106,416	\$ (22,815)	-2.1%
Other Local Revenue	5,733,098	6,522,616	5,902,664	2,986,532	6,310,141	\$ 3,323,609	51.0%
State Sources	549,113	461,119	532,341	590,765	525,286	(65,479)	-14.2%
TOTAL REVENUE	\$ 7,406,046	\$ 8,055,590	\$ 7,553,883	\$ 4,706,528	\$ 7,941,843	\$ 3,235,315	43.7%
EXPENDITURES:							
Salaries	\$ 4,416,249	\$ 4,843,894	\$ 4,964,444	\$ 2,583,334	\$ 4,535,963	\$ 1,952,629	40.3%
Benefits	1,082,123	1,200,575	1,188,897	609,448	1,048,733	\$ 439,286	36.6%
Purchased Services	1,224,684	1,411,669	1,235,397	881,907	1,544,675	\$ 662,768	46.9%
Instructional Supplies	390,783	415,428	323,857	275,969	351,114	\$ 75,144	18.1%
Capital Expenditures	21,386	40,504	52,617	108,000	75,000	\$ (33,000)	-81.5%
Other Expenditures	14,320	13,589	92,819	48,776	99,130	50,354	370.5%
TOTAL EXPENDITURES	\$ 7,149,545	\$ 7,925,659	\$ 7,858,032	\$ 4,507,435	\$ 7,654,616	\$ 3,147,181	39.7%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 256,501	\$ 129,931	\$ (304,149)	\$ 199,093	\$ 287,229		
OTHER FINANCING SOURCES (USES)							
Operating Transfer In/(Out)	\$ -	\$ 62,117	\$ (100,000)	\$ -	\$ -		
FUND BALANCES JULY 1:							
Restricted - Community Service	\$ 483,655	\$ 740,156	\$ 932,204	\$ 528,055	\$ 727,150		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:							
Restricted - Community Service	\$ 740,156	\$ 932,204	\$ 528,055	\$ 727,150	\$ 1,014,376		



INDEPENDENT SCHOOL DISTRICT NO. 273

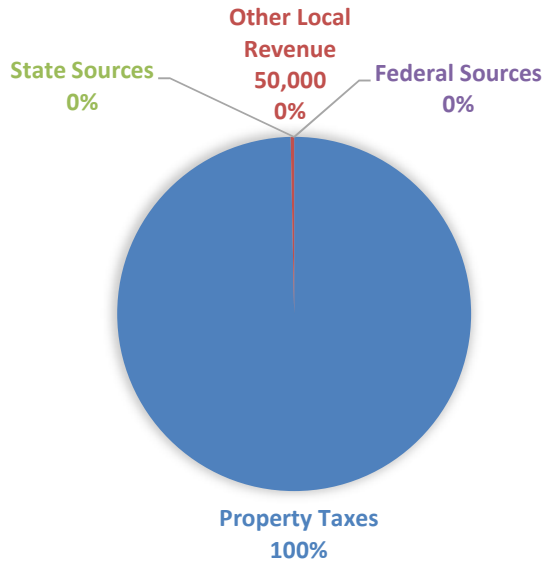
DEBT SERVICE FUND

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.

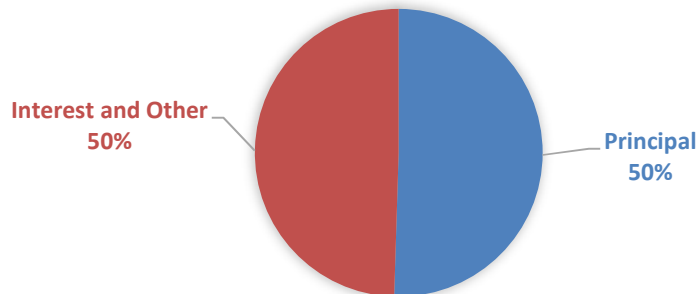
INDEPENDENT SCHOOL DISTRICT NO. 273

DEBT SERVICE FUND

2021-22 REVENUE - BY SOURCE



2021-22 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

DEBT SERVICE FUND BUDGET

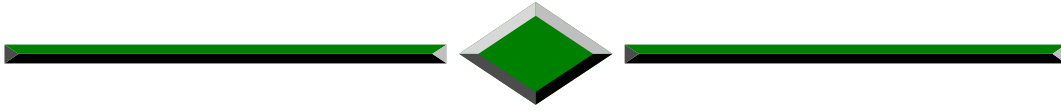
**FY 21-22 With Comparative Information for Fiscal Years 18 thru 21
Revenues & Expenditures - by Object**

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Final Budget	2021-22 Adopted Budget	Increase/ (Decrease)	% Inc/(Dec)
REVENUES:							
Property Taxes	\$ 15,425,446	\$ 15,054,762	\$ 15,922,424	\$ 14,724,983	\$ 15,079,339	\$ 354,356	2.4%
Other Local Revenue	76,739	85,069	\$ 243,125	\$ 40,000	\$ 50,000	\$ 10,000	11.8%
State Sources	-	-	-	-	-	\$ -	0.0%
Federal Sources	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 15,502,185	\$ 15,139,831	\$ 16,165,549	\$ 14,764,983	\$ 15,129,339	\$ 364,356	2.4%
EXPENDITURES:							
<i>Debt Service:</i>							
Principal	\$ 7,180,000	\$ 7,405,000	\$ 8,140,000	\$ 17,482,000	\$ 7,540,000	\$ (9,942,000)	-134.3%
Bond Refunding	-	-	21,895,000	-	-	\$ -	#DIV/0!
Interest and fiscal charges	7,515,370	7,267,193	7,595,560	7,580,538	7,395,884	(184,654)	-2.5%
TOTAL EXPENDITURES	\$ 14,695,370	\$ 14,672,193	\$ 37,630,560	\$ 25,062,538	\$ 14,935,884	\$ (10,126,654)	-69.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 806,815	\$ 467,638	\$ (21,465,011)	\$ (10,297,555)	\$ 193,456		
OTHER FINANCING SOURCES (USES)							
Bond Proceeds		\$ 589,745	\$ 21,895,000	\$ 10,432,000	\$ -		
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES(USES)	\$ -	\$ 589,745	\$ 21,895,000	\$ 10,432,000	\$ -		
FUND BALANCES JULY 1:							
Restricted	\$ 732,773	\$ 1,539,588	\$ 2,596,971	\$ 3,026,960	\$ 3,161,405		
FUND BALANCE TRANSFERS:							
Restricted	n/a	n/a	n/a		n/a		
FUND BALANCES JUNE 30:							
Restricted	\$ 1,539,588	\$ 2,596,971	\$ 3,026,960	\$ 3,161,405	\$ 3,354,861		

Edina ISD #273
Debt Payment Summary
7/1/20 and forward

	\$2,233,000 2014 Lease	\$1,615,000 2011C COP	\$328,950 APPLE Lease	\$10,585,000 2021A	\$9,085,000 2020A	\$11,775,000 2013A	\$19,890,000 2019B	\$24,075,000 2019A	\$16,350,000 2017A	\$113,385,000 2015A	\$6,050,000 2014A	Totals
05/27/2020			82,237.50									82,237.50
07/15/2020	96,076.15											96,076.15
08/01/2020						130,681.25	709,962.50	394,625.00	253,562.50	2,305,700.00	97,093.75	3,891,625.00
10/01/2020		14,412.50										14,412.50
01/15/2021	96,076.16											96,076.16
02/01/2021						670,681.25	4,922,250.00	394,625.00	253,562.50	4,390,700.00	97,093.75	10,728,912.50
04/01/2021		124,412.50										124,412.50
05/27/2021			82,237.50									82,237.50
07/15/2021	96,076.15											96,076.15
08/01/2021					263,303.06		386,625.00	394,625.00	253,562.50	2,253,575.00	97,093.75	3,648,784.31
10/01/2021		12,762.50										12,762.50
01/15/2022	96,076.15											96,076.15
02/01/2022				173,443.33	423,175.00		5,211,625.00	394,625.00	253,562.50	4,723,575.00	97,093.75	11,277,099.58
04/01/2022		122,762.50										122,762.50
05/27/2022			82,237.50									82,237.50
07/15/2022	96,076.17											96,076.17
08/01/2022				127,950.00	174,500.00		266,000.00	394,625.00	253,562.50	2,191,825.00	97,093.75	3,505,556.25
10/01/2022		11,043.75										11,043.75
01/15/2023	96,076.16											96,076.16
02/01/2023				127,950.00	464,500.00		5,391,000.00	394,625.00	918,562.50	4,126,825.00	97,093.75	11,520,556.25
04/01/2023		126,043.75										126,043.75
05/27/2023			82,237.50									82,237.50
07/15/2023	96,076.16											96,076.16
08/01/2023				127,950.00	170,150.00		137,875.00	394,625.00	243,587.50	2,143,450.00	97,093.75	3,314,731.25
10/01/2023		9,175.00										9,175.00
01/15/2024	96,076.16											96,076.16
02/01/2024				127,950.00	340,150.00		5,652,875.00	394,625.00	243,587.50	4,083,450.00	97,093.75	10,939,731.25
04/01/2024		129,175.00										129,175.00
07/15/2024	96,076.17											96,076.17
08/01/2024				127,950.00	167,600.00			394,625.00	243,587.50	2,094,950.00	97,093.75	3,125,806.25
10/01/2024		7,075.00										7,075.00
01/15/2025	96,076.15											96,076.15
02/01/2025				1,397,950.00	4,342,600.00			394,625.00	243,587.50	4,429,950.00	97,093.75	10,905,806.25
04/01/2025		132,075.00										132,075.00
07/15/2025	96,076.16											96,076.16
08/01/2025				108,900.00	84,100.00			394,625.00	243,587.50	2,036,575.00	97,093.75	2,964,881.25
10/01/2025		4,887.50										4,887.50
01/15/2026	96,076.16											96,076.16
02/01/2026				1,918,900.00	4,289,100.00			394,625.00	2,178,587.50	4,596,575.00	97,093.75	13,474,881.25
04/01/2026		134,887.50										134,887.50
07/15/2026	96,076.16											96,076.16
08/01/2026				81,750.00				394,625.00	219,400.00	1,972,575.00	97,093.75	2,765,443.75
10/01/2026		2,531.25										2,531.25
01/15/2027	96,076.17											96,076.17
02/01/2027				1,421,750.00				1,819,625.00	2,934,400.00	8,987,575.00	97,093.75	15,260,443.75
04/01/2027		137,531.25										137,531.25
07/15/2027	96,076.16											96,076.16
08/01/2027				61,650.00				359,000.00	178,675.00	1,797,200.00	97,093.75	2,493,618.75
10/01/2027												-
01/15/2028	96,076.16											96,076.16
02/01/2028				1,476,650.00				2,284,000.00	2,808,675.00	9,357,200.00	97,093.75	16,023,618.75
04/01/2028												-
07/15/2028	96,076.17											96,076.17
08/01/2028				47,500.00				310,875.00	126,075.00	1,608,200.00	97,093.75	2,189,743.75
10/01/2028												-
01/15/2029	96,076.17											96,076.17
02/01/2029				2,027,500.00				2,410,875.00	2,856,075.00	9,548,200.00	97,093.75	16,939,743.75
04/01/2029												-
07/15/2029												-
08/01/2029				27,700.00				279,375.00	85,125.00	1,409,700.00	97,093.75	1,898,993.75
10/01/2029												-
01/15/2030												-
02/01/2030				1,997,700.00				2,449,375.00	2,895,125.00	9,749,700.00	97,093.75	17,188,993.75
04/01/2030												-
07/15/2030												-
08/01/2030				8,000.00				246,825.00	42,975.00	1,201,200.00	97,093.75	1,596,093.75
10/01/2030												-
01/15/2031												-
02/01/2031				808,000.00				2,476,825.00	2,907,975.00	8,871,200.00	1,217,093.75	16,281,093.75
04/01/2031												-
07/15/2031												-
08/01/2031								213,375.00		1,047,800.00	80,293.75	1,341,468.75

Edina ISD #273 Debt Payment Summary 7/1/20 and forward	\$2,233,000 2014 Lease	\$1,615,000 2011C COP	\$328,950 APPLE Lease	\$10,585,000 2021A	\$9,085,000 2020A	\$11,775,000 2013A	\$19,890,000 2019B	\$24,075,000 2019A	\$16,350,000 2017A	\$113,385,000 2015A	\$6,050,000 2014A	Totals
10/01/2031												-
01/15/2032												-
02/01/2032								2,993,375.00		9,027,800.00	1,240,293.75	13,261,468.75
04/01/2032												-
07/15/2032												-
08/01/2032								171,675.00		888,200.00	62,893.75	1,122,768.75
10/01/2032												-
01/15/2033												-
02/01/2033								2,906,675.00		9,183,200.00	1,272,893.75	13,362,768.75
04/01/2033												-
07/15/2033												-
08/01/2033								130,650.00		722,300.00	43,231.25	896,181.25
10/01/2033												-
01/15/2034												-
02/01/2034								2,935,650.00		9,347,300.00	1,298,231.25	13,581,181.25
04/01/2034												-
07/15/2034												-
08/01/2034								88,575.00		549,800.00	22,837.50	661,212.50
10/01/2034												-
01/15/2035												-
02/01/2035								2,973,575.00		9,519,800.00	1,327,837.50	13,821,212.50
04/01/2035												-
07/15/2035												-
08/01/2035								45,300.00		370,400.00		415,700.00
10/01/2035												-
01/15/2036												-
02/01/2036								3,065,300.00		9,480,400.00		12,545,700.00
04/01/2036												-
07/15/2036												-
08/01/2036										188,200.00		188,200.00
10/01/2036												-
01/15/2037												-
02/01/2037										9,598,200.00		9,598,200.00
	<u>1,729,370.89</u>	<u>968,775.00</u>	<u>328,950.00</u>	<u>12,197,143.33</u>	<u>10,719,178.06</u>	<u>801,362.50</u>	<u>22,678,212.50</u>	<u>33,291,050.00</u>	<u>20,637,400.00</u>	<u>153,803,300.00</u>	<u>8,604,575.00</u>	<u>265,759,317.28</u>
												<u>265,759,317.28</u>



INDEPENDENT SCHOOL DISTRICT NO. 273

CAPITAL PROJECT-BUILDING CONSTRUCTION FUND

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

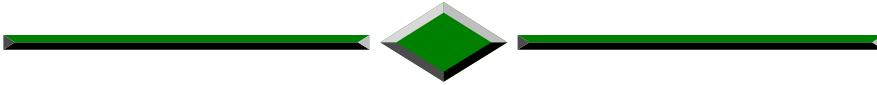
Also includes all costs associated with the District's technology levy including equipment, training costs, contracted services and salary & benefits.

INDEPENDENT SCHOOL DISTRICT NO. 273

**CAPITAL PROJECT- BUILDING CONSTRUCTION FUND BUDGET
FY 21-22 With Comparative Information for Fiscal Years 18 thru 21
Revenues & Expenditures - by Object**

	2017-18	2018-19	2019-20	2020-21	2021-22	Increase/	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 5,344,774	\$ 5,300,000	\$ 5,914,554	\$ 5,902,200	\$ 6,115,673	\$ 213,473	4.0%
Other Local Revenue	546,532	250,023	1,113,170	13,473,215	7,070,001	\$ (6,403,214)	-2561.1%
State Sources	-	-	-	-	-	\$ -	
Federal Sources	-	-	-	-	-	-	
TOTAL REVENUE	\$ 5,891,306	\$ 5,550,023	\$ 7,027,724	\$ 19,375,415	\$ 13,185,674	\$ (6,189,741)	-111.5%
EXPENDITURES:							
<i>Current:</i>							
Salaries and Wages	\$ 1,488,086	\$ 1,794,081	\$ 2,566,588	\$ 3,422,775	\$ 3,718,453	\$ 295,678	16.5%
Employee Benefits	460,317	545,289	805,670	-	-	\$ -	0.0%
Purchased Services	3,136,512	1,102,147	1,339,888	155,603	3,114,809	\$ 2,959,206	268.5%
Supplies and Materials	-	-	-	870,409	1,158,005	\$ 287,596	#DIV/0!
Capital Expenditures	54,108,952	24,489,310	14,978,852	20,152,988	11,036,334	\$ (9,116,655)	-37.2%
Other Expenditures	-	191,667	-	-	0	0	0.0%
TOTAL EXPENDITURES	\$ 59,193,867	\$ 28,122,494	\$ 19,690,999	\$ 24,601,775	\$ 19,027,601	\$ (5,574,174)	-19.8%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (53,302,561)	\$ (22,572,471)	\$ (12,663,275)	\$ (5,226,360)	\$ (5,841,927)		
OTHER FINANCING SOURCES (USES)							
Transfers In/(Out)	\$ 7,779,439	\$ 3,151,386	\$ -	\$ 1,558,215	\$ 1,732,665		
Sale of Capital Assets	\$ 4,721,013	\$ -	\$ -	\$ -	\$ -		
General Obligation Bond Proceeds/Premiums	\$ -	\$ 24,693,695	\$ -	\$ -	\$ -		
TOTAL OTHER FINANCING SOURCES(USES)	\$ 12,500,452	\$ 27,845,081	\$ -	\$ 1,558,215	\$ 1,732,665		
FUND BALANCES JULY 1:							
Unassigned	\$ 60,606,714	\$ 19,804,605	\$ 25,077,215	\$ 12,413,940	\$ 8,745,795		
FUND BALANCE TRANSFERS:							
Unassigned	\$ -	\$ -			\$ -		
FUND BALANCES JUNE 30:							
Unassigned	\$ 19,804,605	\$ 25,077,215	\$ 12,413,940	\$ 8,745,795	\$ 4,636,532		

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



INDEPENDENT SCHOOL DISTRICT NO. 273

INTERNAL SERVICE FUND

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

INDEPENDENT SCHOOL DISTRICT NO. 273

INTERNAL SERVICE FUND BUDGET

**FY 21-22 With Comparative Information for Fiscal Years 18 thru 21
Statement of Net Assets**

	2017-18 <u>Actual</u>	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Final Budget</u>	2021-22 <u>Adopted Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
<u>NON OPERATING INCOME:</u>							
Contribution from the General Fund	\$ 872,654	\$ 872,731	\$ 855,860	\$ 870,000	\$ 870,000	\$ -	0.0%
TOTAL NON OPERATING INCOME	\$ 872,654	\$ 872,731	\$ 855,860	\$ 870,000	\$ 870,000	\$ -	0.0%
<u>NON OPERATING EXPENSE:</u>							
Contribution to the General Fund	\$ 876,069	\$ 867,493	\$ 744,260	\$ 870,000	\$ 870,000	\$ -	0.0%
TOTAL NON OPERATING EXPENSE	\$ 876,069	\$ 867,493	\$ 744,260	\$ 870,000	\$ 870,000	\$ -	0.0%
CHANGE IN NET ASSETS	\$ (3,415)	\$ 5,238	\$ 111,600	\$ -	\$ -		
NET ASSETS JULY 1:							
Unrestricted	\$ 487,782	\$ 484,367	\$ 489,605	\$ 601,205	\$ 601,205		
NET ASSETS JUNE 30:							
Unrestricted	\$ 484,367	\$ 489,605	\$ 601,205	\$ 601,205	\$ 601,205		

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 Educational Media

Pupil Support Services

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

Site, Buildings and Equipment

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

Fiscal and Other Fixed Costs

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

Edina Public Schools
Revenues by Fund

FUND	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED
GENERAL	110,849,888	117,099,199	120,464,822	126,813,539	128,570,979
FOOD SERVICE	3,098,310	3,040,208	2,475,919	1,231,969	3,023,317
COMMUNITY SERVICES	7,406,046	8,117,707	7,553,883	4,706,528	7,941,843
CONSTRUCTION	18,391,757	33,395,103	7,027,724	19,375,415	14,918,339
DEBT SERVICE	15,502,185	15,729,577	38,060,549	25,196,983	15,129,339
SELF INSURANCE	872,654	872,731	855,860	870,000	870,000
GRAND TOTAL	156,120,841	178,254,526	176,438,758	178,194,433	170,453,817

Edina Public Schools
Revenues by Org

FUND	ORGANIZATION	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
General	DISTRICT WIDE	107,319,614	113,344,448	117,349,082	124,304,378	125,484,440
General	SOUTH VIEW MIDDLE SCHOOL	342,378	356,444	364,360	291,269	369,976
General	VALLEY VIEW MIDDLE SCHOOL	213,888	193,827	294,937	130,013	159,343
General	EDINA HIGH SCHOOL	2,228,362	2,482,737	2,073,445	1,730,919	2,198,105
General	CONCORD	72,278	82,755	49,026	75,904	77,832
General	CORNELIA	54,454	62,198	100,901	86,100	72,181
General	COUNTRYSIDE	80,902	113,408	88,325	51,371	53,598
General	HIGHLANDS	111,250	106,981	77,194	78,791	93,613
General	CREEK VALLEY	54,632	283,695	56,912	57,088	52,666
General	NORMANDALE	372,131	72,706	10,641	7,706	9,225
General Total		110,849,888	117,099,199	120,464,822	126,813,539	128,570,979
Food Service	DISTRICT WIDE	877,132	950,376	2,475,919	1,231,969	933,485
Food Service	OUR LADY OF GRACE	165,320	16,549	-	-	16,549
Food Service	SOUTH VIEW MIDDLE SCHOOL	296,083	317,002	-	-	317,002
Food Service	VALLEY VIEW MIDDLE SCHOOL	334,925	319,775	-	-	319,775
Food Service	EDINA HIGH SCHOOL	556,242	565,904	-	-	565,904
Food Service	CONCORD	185,654	186,344	-	-	186,344
Food Service	CORNELIA	126,093	112,321	-	-	112,321
Food Service	COUNTRYSIDE	130,961	141,913	-	-	141,913
Food Service	HIGHLANDS	108,942	116,296	-	-	116,296
Food Service	CREEK VALLEY	145,817	141,632	-	-	141,632
Food Service	NORMANDALE	171,141	172,097	-	-	172,097
Food Service Total		3,098,310	3,040,208	2,475,919	1,231,969	3,023,317
Community Ed	DISTRICT WIDE	7,406,046	8,117,707	7,553,883	4,706,528	7,941,843
Community Ed Total		7,406,046	8,117,707	7,553,883	4,706,528	7,941,843
Construction	DISTRICT WIDE	18,391,757	33,395,103	7,026,549	19,375,415	14,918,339
Construction	SOUTH VIEW MIDDLE SCHOOL	-	-	1,175	-	-
Construction	CONCORD	-	-	-	-	-
Alt Facility	CORNELIA	-	-	-	-	-
Construction Total		18,391,757	33,395,103	7,027,724	19,375,415	14,918,339
Debt	DISTRICT WIDE	15,502,186	15,729,577	38,060,549	25,196,983	15,129,339
Debt Total		15,502,186	15,729,577	38,060,549	25,196,983	15,129,339
Self Insurance	DISTRICT WIDE	872,654	872,731	855,860	870,000	870,000
Self Insurance Total		872,654	872,731	855,860	870,000	870,000
Grand Total		156,120,841	178,254,526	176,438,758	178,194,433	170,453,817

Edina Public Schools
Revenues by Program

FUND	PROGRAM	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
General	GENERAL	78,689,085	82,484,543	84,259,511	89,637,157	89,275,883
General	GENERAL ADMINISTRATIVE SUPPORT	-	-	-	-	-
General	BUSINESS SUPPORT SERVICES	5,875	7,350	3,400	7,500	10,966
General	GENERAL ELEMENTARY	2,865,974	2,782,368	4,811,218	2,593,836	2,715,873
General	TITLE II IMPROVING TEACH QLTY	102,271	83,840	102,520	107,527	107,527
General	TITLE III, PART A ENGLISH LA	42,972	26,859	69,588	70,739	70,739
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	788,246	929,124	914,626	770,735	836,284
General	SECONDARY GENERAL	-	-	-	-	-
General	TITLE I BASIC ESEA PROGRAM	142,565	197,884	170,363	176,249	176,249
General	GIFTED & TALENTED	133,091	130,747	126,430	131,626	138,424
General	FOREIGN LANGUAGE	78,270	73,275	1,741	-	-
General	FAMILY LIVING SCIENCE	1,270	1,565	2,815	2,815	3,282
General	INDUSTRIAL EDUCATION	2,699	-	-	-	-
General	INSTRUMENTAL MUSIC	(50,210)	34,463	32,744	18,995	22,513
General	CO-CURRICULAR ACTIVITIES	668,296	601,369	508,221	469,458	577,609
General	BOYS/GIRLS ATHLETICS	214,617	389,910	248,592	266,910	384,731
General	BOYS ATHLETICS	462,930	411,004	276,035	248,883	307,306
General	GIRLS ATHLETICS	348,911	359,945	262,745	239,770	313,781
General	EXTRA-CURRICULAR ACTIVITIES	3,930	-	1,900	1,900	2,215
General	VOC ED-SPECIAL NEEDS	-	-	-	-	-
General	CAREER AND TECHNICAL - GENERAL	120,561	106,363	111,842	111,842	95,228
General	SPECIAL ED GENERAL	10,832,486	14,292,646	14,394,928	16,105,881	16,624,813
General	SPECIAL ED DEAF-HARD OF HEARING	-	-	-	-	-
General	EARLY CHILDHOOD SPECIAL ED	85,339	48,000	69,086	59,672	59,672
General	SPECIAL ED PART B	-	-	-	-	-
General	SPEC ED STUDENTS W/O DISABILITY	-	-	-	-	-
General	GENERAL INSTRUCTIONAL SUPPORT	2,353,111	2,243,191	2,226,691	2,238,189	2,214,811
General	CURRICULUM CONSULTANT&DEV	18,960	40,900	17,480	-	-
General	SV DEVICE REPAIR	2,676	2,820	1,926	-	-
General	STAFF DEVELOPMENT	1,147,974	1,153,754	1,194,024	1,198,333	1,206,319
General	SEC COUNSELING AND GUIDANCE	28,841	37,120	4,125	7,152	7,855
General	HEALTH SERVICES	-	-	-	-	-
General	PUPIL TRANSPORTATION	685,114	818,398	958,462	962,501	975,388
General	OTHER PUPIL SUPPORT	117,161	573,109	555,731	564,682	605,598
General	OPERATIONS & MAINTENANCE	342,462	383,221	280,973	23,083	40,826
General	CAPITAL FACILITIES	1,847,330	1,787,564	1,999,305	1,808,910	1,848,493
General	LONG-TERM FACILITIES MANAGEMEN	8,767,079	7,097,868	6,857,801	8,989,194	9,948,594
General Total		110,849,888	117,099,199	120,464,822	126,813,539	128,570,979
Food Service	FOOD SERVICE	3,098,310	3,040,208	2,475,919	1,231,969	3,023,317
Food Service Total		3,098,310	3,040,208	2,475,919	1,231,969	3,023,317
Community Ed	GENERAL COMM EDUCATION	553,485	524,815	472,608	444,043	596,485
Community Ed	ADULTS W/DISABILITIES	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	3,737,444	3,803,963	3,555,327	1,758,372	3,734,972
Community Ed	EARLY CHILDHOOD & FAMILY ED	813,109	878,426	614,099	450,521	605,195
Community Ed	SCHOOL READINESS	239,661	254,085	252,853	209,128	236,036
Community Ed	EARLY CHILDHOOD SCREENING	31,644	38,647	32,195	32,195	38,650
Community Ed	YOUTH DEVELOPMENT SERVICE	991,046	1,283,967	1,349,199	898,109	1,409,068
Community Ed	OTHER COMMUNITY EDUCATION	1,034,455	1,328,603	1,272,400	908,958	1,316,235
Community Ed Total		7,406,046	8,117,707	7,553,883	4,706,528	7,941,843
Construction	LONG-TERM FACILITIES MANAGEMEN	7,890,638	27,906,594	1,024,566	13,353,215	1,752,666
Construction	BUILDING CONSTRUCTION	10,501,119	5,488,510	6,003,158	6,022,200	13,165,673
Alt Facility	TRANSFERS	-	-	-	-	-
Construction Total		18,391,757	33,395,103	7,027,724	19,375,415	14,918,339
Debt	GENERAL	15,502,186	15,729,577	38,060,549	25,196,983	15,129,339
Debt Total		15,502,185	15,729,576	38,060,548	25,196,983	15,129,339
Self Insurance	GENERAL	872,654	872,731	855,860	870,000	870,000
Self Insurance Total		872,654	872,731	855,860	870,000	870,000
Grand Total		156,120,841	178,254,526	176,438,758	178,194,433	170,453,817

Edina Public Schools
Revenues by Finance

FUND	FINANCE	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
General	GENERAL	87,454,373	94,973,357	98,119,653	99,674,552	102,043,903
General	FED EDUCATION JOBS FUND FY12	-	-	-	-	-
General	FED CARES DOLLAR					251,317
General	FED CARES DOLLAR					870,040
General	FED CARES DOLLAR					217,510
General	OPERATING CAPITAL	2,983,604	2,797,094	3,134,711	2,876,226	3,013,814
General	AREA LEARNING CENTER	144,563	145,472	131,259	146,639	146,639
General	AREA LRNING CTR STATE APPROVED	176,418	287,755	307,497	271,161	271,161
General	EXTENDED TIME BASIC SKILLS	-	-	14,033	-	-
General	TELECOMMUNICATIONS ACCESS	-	-	6,439	6,439	6,439
General	ACHIEVEMENT & INTEGRATION	985,047	965,694	1,142,079	1,065,816	1,154,053
General	ALTERNATIVE ATTENDANCE	-	-	-	-	-
General	INTEGRATION AID & LEVY	-	-	-	-	-
General	STAFF DEVELOPMENT	1,147,974	1,153,754	1,193,524	1,198,333	1,206,319
General	BASIC SKILLS	547,647	495,557	552,911	609,601	556,273
General	INCENTIVE REVENUE	73,210	69,251	-	91,464	91,806
General	AMERICAN INDIAN EDUCATION AID	14,067	21,115	9,684	22,148	22,148
General	LEARNING AND DEVELOPMENT	1,902,855	1,853,823	1,879,962	1,836,344	1,906,276
General	ALTERNATIVE TEACHER PAY SYSTEM	2,233,508	2,222,657	2,216,974	2,216,041	2,192,663
General	SAFE SCHOOLS CRIME LEVY	503,417	475,242	759,232	464,682	459,389
General	MED ASSIST THIRD PARTY BILLING	197,837	202,526	115,553	115,553	202,526
General	PROPERTY TAX LEVY	8,767,079	7,085,198	6,857,801	8,989,194	9,948,594
General	GIFTED AND TALENTED	133,091	130,747	126,430	131,626	138,424
General	TITLE I BASIC ESEA PROGRAM	142,565	197,884	170,363	176,249	176,249
General	TITLE II IMPROVE TEACHER QULTY	102,271	83,840	102,520	107,527	107,527
General	TITLE III, PART A ENGLISH LA	42,972	26,859	69,588	70,739	70,739
General	PL101-476 GENL SPEC EDUCATION	1,447,306	2,041,833	1,373,991	1,311,962	1,311,962
General	PL101-476 EARLY EDUCATION HAND	49,205	32,000	54,441	32,715	32,715
General	INFNTS & TDLRS (0-2) PL102-119	36,135	16,000	31,019	26,957	26,957
General	FED EARLY INTERVENING SERVICES	-	-	-	-	-
General						201,702
General	FEDERAL - CIMP	-	-	-	-	-
General	IDEA PART B 619 PROF DEVELPMNT	-	-	-	-	-
General	IDEA INTERAGENCY	-	-	-	-	-
General	ARRA PART B 611	-	-	-	-	-
General	ARRA PART B 619	-	-	-	-	-
General	ARRA TARGETED BIRTH-2	-	-	-	-	-
General	MISC DIRECT FEDERAL REVENUE	-	-	-	3,328,335	-
General	FEDERAL PERKINS GRANT	12,367	12,350	11,953	13,654	13,654
General	FEDERAL PERKINS COOP	-	-	-	-	-
General	TRANS TO MULTI-DISTRICT INTEGRATIC	370,654	461,334	437,864	461,334	461,334
General	STATE AIDS & GRANTS			746	-	
General	REGULAR TO AND FROM SCHOOL	276,313	312,246	474,768	457,912	457,912
General	CAPITAL PROJECTS LEVY	-	-	-	375,000	-
General	OPEB PAY-AS-YOU-GO LEVY	796,107	767,660	912,079	623,494	915,708
General	COLLABORATION EARLY INTERVENTION	188,742	161,589	145,907	-	-
General	CAREER AND TECHNICAL - GENERAL	120,561	106,363	111,842	111,842	95,228
General	CAREER AND TECHNICAL - SPEC ED	-	-	-	-	-
General	LEARN & SERVE AMERICA	-	-	-	-	-
General	FEDERAL CHOICE GRANT(WMEP)	-	-	-	-	-
General Total		110,849,888	117,099,199	120,464,822	126,813,539	128,570,979
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,744,551	1,903,421	2,182,464	323,500	1,892,530
Food Service	SCHOOL BREAKFAST PROGRAM	161,502	158,931	103,880	-	158,931
Food Service	A LA CARTE FOOD SERVICE	1,192,256	977,857	655	-	971,857
Food Service	SUMMER FOOD SERVICE	-	-	188,920	908,469	-
Food Service Total		3,098,310	3,040,208	2,475,919	323,500	3,023,317
Community Ed	GENERAL	-	-	-	-	-
Community Ed	COMMUNITY EDUCATION	4,632,873	5,059,512	4,674,424	2,410,372	5,038,689
Community Ed	EARLY CHILDHOOD & FAMILY ED	804,791	869,401	605,466	440,927	596,139

Edina Public Schools
Revenues by Finance

FUND	FINANCE	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	8,318	9,025	8,633	9,594	9,056
Community Ed	AFTER SCHOOL ENRICHMENT	502,446	560,455	774,788	316,369	527,578
Community Ed	EARLY LEARNING SCHOLARSHIPS	36,977	38,023	54,760	37,500	37,500
Community Ed	LEARNING READINESS	202,684	216,062	198,093	171,628	198,536
Community Ed	NONPUBLIC HEALTH SERVICE	54,877	142,642	163,631	115,000	163,631
Community Ed	NONPUBLIC TEXTBOOKS	90,702	53,090	-	90,000	-
Community Ed	NON-PUBLIC GUIDANCE&COUN	69,821	(26,593)	-	50,629	-
Community Ed	EARLY CHILDHOOD SCREENING	31,644	38,647	32,195	32,195	38,650
Community Ed	YOUTH DEVELOPMENT	488,345	724,062	574,412	581,740	881,490
Community Ed	CHILDREN W DISABILITIES IN S A C	477,366	428,178	462,280	445,372	445,372
Community Ed	COLLABORATION EARLY INTERVENTION	-	-	-	-	-
Community Ed Total		7,406,046	8,117,707	7,553,883	4,706,528	7,941,843
Construction	GENERAL	5,091,260	128,527	11,733	1,558,215	8,732,666
Construction	MECHANICAL SYSTEMS	-	24,755,208	1,024,566	11,795,000	20,000
Construction	LTFM	7,890,638	3,151,386	-	-	-
Construction	ALTERNATIVE FACILITIES PROGRAM	-	-	-	-	-
Construction	CERT OF PARTICIPATION PROJECTS	-	-	-	-	-
Construction	CAPITAL PROJECTS LEVY	5,409,859	5,359,983	5,991,425	6,022,200	6,165,673
Construction Total		18,391,757	33,395,103	7,027,724	19,375,415	14,918,339
Debt	GENERAL	15,502,186	15,729,577	38,060,549	25,196,983	15,129,339
Debt Total		15,502,185	15,729,576	38,060,548	25,196,983	15,129,339
Self Insurance	GENERAL	872,654	872,731	855,860	870,000	870,000
Self Insurance Total		872,654	872,731	855,860	870,000	870,000
Grand Total		156,120,841	178,254,526	176,438,758	178,194,433	170,453,817

Edina Public Schools
Revenues by Source

FUND	SOURCE	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
General	PROPERTY TAX LEVY	29,065,151	31,786,319	34,126,970	37,492,102	38,087,488
General	UNEMPLOY INS LEVY	22,237	18,331	89,626	89,626	151,193
General	FISCAL DISPARITIES	893,254	1,013,663	1,143,213	-	-
General	COUNTY APPORTIONMENT	240,795	206,530	207,601	206,530	206,530
General	MISC TAX REVENUES	8,511	983	-	-	-
General	PROPERTY TAX SHIFT REVENUE	-	-	-	-	-
General	TUITION FROM MN SCHOOL DISTRICT	45,057	45,263	41,756	41,756	41,756
General	TUITION FROM PATRONS	12,750	-	13,250	12,750	12,750
General	FEES FROM PATRONS	1,415,845	1,344,424	1,080,457	1,080,457	1,279,667
General	ADMISSION AND STUDENT ACTIVITY	521,671	539,499	353,648	353,648	471,606
General	THIRD PARTY-MN DEPT HUMAN SVCS	197,837	202,526	115,553	115,553	202,526
General	INTEREST EARNINGS	472,243	652,518	402,060	150,000	50,000
General	RENT	319,206	370,251	405,670	212,660	365,042
General	NON TAXABLE RENT	211,744	139,509	93,460	35,732	100,000
General	GIFTS & BEQUESTS	713,539	705,669	343,228	141,800	206,800
General	MISCELLANEOUS	1,110,890	1,086,746	1,610,141	605,062	850,000
General	ENDOWMENT FUND	328,448	352,661	378,876	355,564	355,564
General	GENERAL EDUCATION AID	58,890,588	60,166,856	60,910,420	61,970,400	63,608,966
General	LITERACY AID	534,594	529,575	507,097	506,756	506,756
General	SHARE TIME AID	2,123	9,468	10,415	12,561	12,561
General	ABATEMENT AID	9,437	12,475	6,338	7,733	7,733
General	STATE PROPERTY TAX SHIFT	-	-	-	-	-
General	STATE AIDS AND GRANTS	2,863,729	2,939,110	3,410,981	3,154,446	3,206,446
General	SPECIAL EDUCATION AID	10,633,899	12,005,788	12,867,860	14,678,366	15,045,325
General	OTHER STATE REV/OTHER STATE AGENCY	-	-	-	-	-
General	MISC REV THRU DCFL	110,808	127,416	12,805	97,920	97,920
General	TRA SPCL FND-SIT. PENSION REV	378,480	423,979	422,877	423,979	423,979
General	FEDERAL AIDS AND GRANTS	1,784,319	2,382,415	1,770,904	5,027,526	3,239,760
General	FEDERAL AID FLOW THRU STATE	48,502	28,350	42,972	40,611	40,611
General	FEDERAL OVERPAYMENT REFUND	14,230	8,877	25,032	-	-
General	INSURANCE RECOVERY	-	-	71,613	-	-
General Total		110,849,888	117,099,199	120,464,822	126,813,539	128,570,979
Food Service	INTEREST EARNINGS	23,612	29,749	25,736	17,500	17,500
Food Service	GIFTS AND BEQUESTS				21,000	22,500
Food Service	MISC NON MEAL REVENUE	(287)	-	655	-	-
Food Service	STATE AIDS AND GRANTS	117,273	117,311	108,624	-	117,311
Food Service	OTHER STATE REV/OTHER STATE AGENCY	-	6,000	-	-	-
Food Service	TRA AND PERA SPECIAL FUNDING SITUATIC	423	-	-	-	-
Food Service	REGULAR LUNCH	159,832	175,551	136,807	-	175,551
Food Service	FREE & REDUCED	240,416	243,793	217,774	-	243,793
Food Service	COMMODITIES PAYMENT	21,587	19,039	360	-	-
Food Service	COMMODITIES GOODS	142,211	144,404	111,996	160,000	163,200
Food Service	BREAKFAST	65,669	66,295	59,344	-	66,295
					908,469	-
Food Service	FOOD SALES TO PUPILS	2,287,133	2,217,055	1,814,622	125,000	2,196,157
Food Service	SPECIAL FUNCTION SALES	40,441	21,010	-	-	21,010
Food Service Total		3,098,310	3,040,208	2,475,919	1,231,969	3,023,317
Community Ed	PROPERTY TAX LEVY	1,097,941	1,047,868	1,087,548	1,104,231	1,081,416
Community Ed	FISCAL DISPARITIES	23,792	27,228	30,352	25,000	25,000
Community Ed	MISC TAX REVENUES	85	63	-	-	-
Community Ed	PROPERTY TAX SHIFT REVENUE	-	-	-	-	-
Community Ed	TUITION FROM PATRONS	5,538,977	6,263,052	5,808,472	2,881,257	6,125,306
Community Ed	FEES FROM PATRONS	141,713	175,900	23,116	-	6,000
Community Ed	INTEREST EARNINGS	17,709	30,344	25,736	29,000	29,000
Community Ed	GIFTS & BEQUESTS	25,949	45,448	11,275	14,000	13,000
Community Ed	MISCELLANEOUS	10,766	4,568	35,044	58,000	132,560

Edina Public Schools
Revenues by Source

FUND	SOURCE	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
Community Ed	ABATEMENT AID	2,218	2,703	1,778	4,275	4,275
Community Ed	STATE PROPERTY TAX SHIFT	-	-	-	-	-
Community Ed	STATE AIDS AND GRANTS	320,475	342,367	365,338	335,136	361,655
Community Ed	NON-PUBLIC STATE AID	215,400	116,049	163,631	255,629	163,631
Community Ed	OTHER STATE REV/OTHER STATE AGENCY	2,625	-	1,594	-	-
Community Ed	TRA AND PERA SPECIAL FUNDING SITUATIC	8,394	-	-	-	-
Community Ed	PERM INTERFD TRANSFER	-	62,117	-	-	-
Community Ed Total		7,406,046	8,117,707	7,553,883	4,706,528	7,941,843
Construction	PROPERTY TAX LEVY	5,404,218	5,300,000	5,914,554	5,902,200	6,115,673
Construction	INTEREST EARNINGS	481,447	190,040	391,547	20,000	20,000
Construction	GIFTS & BEQUESTS	5,641	2,619	51,636	-	-
Construction	INTEREST EARNINGS -BONDS	-	-	-	-	-
Construction	MISCELLANEOUS	-	-	-	120,000	50,000
	REAL PROPERTY SALES	4,721,013	-	-	-	-
Construction	SALE OF BONDS	-	24,751,058	669,987	11,775,000	7,000,000
Construction	PERM INTERFD TRANSF	7,779,439	3,151,386	-	1,558,215	1,732,666
Construction Total		18,391,757	33,395,103	7,027,724	19,375,415	14,918,339
Debt	PROPERTY TAX LEVY	15,093,143	14,668,774	15,490,204	14,292,763	14,647,119
Debt	FISCAL DISPARITIES	331,114	385,097	432,220	432,220	432,220
Debt	MISC TAX REVENUES	1,189	891	-	-	-
Debt	INTEREST EARNINGS	76,739	85,069	186,587	40,000	50,000
Debt	SALE OF BONDS	-	589,745	21,951,538	10,432,000	-
Debt Total		15,502,185	15,729,576	38,060,548	25,196,983	15,129,339
Self Insurance	MISCELLANEOUS	872,654	872,731	855,860	870,000	870,000
Self Insurance Total		872,654	872,731	855,860	870,000	870,000
Grand Total		156,120,841	178,254,526	176,438,758	178,194,433	170,453,817

Edina Public Schools
Expenses by Fund

FUND	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED
GENERAL	115,806,041	116,652,735	119,781,196	129,094,803	128,742,881
FOOD SERVICE	3,238,107	2,946,522	2,649,049	1,584,356	3,066,872
COMMUNITY SERVICES	7,149,545	7,925,658	7,958,032	4,507,435	7,654,616
CONSTRUCTION (ALT FACILITY)	59,193,867	28,122,494	19,691,000	24,601,775	19,027,601
DEBT SERVICE	14,695,370	14,672,195	37,630,560	25,062,538	14,935,884
SELF INSURANCE	876,069	867,492	744,260	870,000	870,000
GRAND TOTAL	200,958,999	171,187,096	188,454,096	185,720,906	174,297,853

Edina Public Schools
Expenses by Org

FUND	ORGANIZATION	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
General	DISTRICT WIDE	32,085,054	28,090,346	27,333,252	29,180,585	32,308,959
General	SOUTH VIEW MIDDLE SCHOOL	10,514,239	11,947,273	12,526,276	12,122,917	11,689,898
General	VALLEY VIEW MIDDLE SCHOOL	10,467,261	10,642,879	10,988,850	12,860,276	12,603,477
General	EDINA HIGH SCHOOL	26,005,692	26,803,721	28,063,944	30,033,599	28,390,930
General	NON-PUBLIC SCHOOLS	104	4,629	966	21,613	22,282
General	CONCORD	6,947,199	7,219,314	7,591,282	8,383,589	8,114,357
General	CORNELIA	6,520,217	6,842,151	6,859,997	7,358,618	6,890,343
General	COUNTRYSIDE	5,121,671	5,604,915	5,965,565	7,067,555	6,764,843
General	HIGHLANDS	5,429,827	5,756,569	5,860,016	6,890,093	7,023,659
General	CREEK VALLEY	5,913,153	6,419,315	7,326,754	7,100,469	7,288,682
General	NORMANDALE	4,576,635	5,096,198	4,647,630	5,567,987	5,137,345
General	ECC-EARLY CHILDHOOD	2,224,989	2,225,425	2,616,664	2,507,502	2,508,104
General	HIGH SCHOOL OPTIONS	-	-	-	-	-
General Total		115,806,041	116,652,735	119,781,196	129,094,803	128,742,881
Food Service	DISTRICT WIDE	3,238,107	2,946,522	2,649,049	1,584,356	3,066,872
Food Service Total		3,238,107	2,946,522	2,649,049	1,584,356	3,066,872
Community Ed	CALVIN CHRISTIAN	12,963	12,246	22,344	34,618	22,344
Community Ed	GOLDEN YEARS MONESSORI	-	1,709	-	3,311	-
Community Ed	DISTRICT WIDE	4,211,570	4,873,524	4,861,138	3,001,731	5,190,102
Community Ed	OUR LADY OF GRACE	95,859	92,809	128,145	156,115	127,983
Community Ed	COMMUNITY CENTER	294,002	306,397	252,773	67,279	147,462
Community Ed	ST PETER'S	-	-	-	-	-
Community Ed	CHESTERTON ACADEMY	60,078	59,608	-	32,593	-
Community Ed	CONCORD	396,416	427,038	490,204	250,688	424,826
Community Ed	CORNELIA	343,565	376,553	345,281	165,869	331,379
Community Ed	COUNTRYSIDE	350,453	400,236	459,409	166,845	337,450
Community Ed	CREEK VALLEY	341,412	335,749	291,406	166,499	312,436
Community Ed	HIGHLANDS	300,818	325,304	394,444	235,353	311,856
Community Ed	NORMANDALE	425,752	406,515	414,225	165,491	380,309
Community Ed	SOUTH VIEW MIDDLE SCHOOL	157,203	152,284	156,600	19,667	31,079
Community Ed	VALLEY VIEW MIDDLE SCHOO	125,594	136,045	135,751	21,268	31,079
Community Ed	HOME SCHOOL	33,861	19,641	6,312	20,108	6,312
Community Ed Total		7,149,545	7,925,657	7,958,031	4,507,435	7,654,616
Construction	DISTRICT WIDE	5,115,104	5,068,054	7,032,844	6,046,152	6,096,171
Construction	COMMUNITY CENTER	1,336,132	1,483,154	8,548,598	8,519,532	4,559,865
Construction	TRANSPORTATION FACILITY	2,223,067	12,681	-	-	-
Construction	SOUTH VIEW MIDDLE SCHOOL	14,075,036	5,380,167	575,893	-	-
Construction	VALLEY VIEW MIDDLE SCHOOL	5,767,498	9,198,815	3,456,866	10,036,091	5,371,565
Construction	EDINA HIGH SCHOOL	13,960,035	245,919	33,955	-	-
Construction	CONCORD	2,090,784	2,934	-	-	3,000,000
Construction	CORNELIA	6,499,443	710,612	6,773	-	-
Construction	COUNTRYSIDE	1,823,261	10,122	-	-	-
Construction	HIGHLANDS	1,437,355	3,458,335	2,505	-	-
Construction	CREEK VALLEY	2,043,258	2,561,953	7,992	-	-
Construction	NORMANDALE	1,978,299	50,538	25,574	-	-
Construction	ECC	844,595	(60,790)	-	-	-
Construction Total		59,193,867	28,122,494	19,691,000	24,601,775	19,027,601
Debt	DISTRICT WIDE	14,695,370	14,672,195	37,630,560	25,062,538	14,935,884
Debt Total		14,695,370	14,672,195	37,630,560	25,062,538	14,935,884
Self Insurance	DISTRICT WIDE	876,069	867,492	744,260	870,000	870,000
Self Insurance Total		876,069	867,492	744,260	870,000	870,000
Grand Total		200,958,999	171,187,096	188,454,096	185,720,906	174,297,853

Edina Public Schools
Expenses by Program

FUND	PROGRAM	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
General	BOARD OF EDUCATION	122,611	207,977	206,666	225,783	245,852
General	OFFICE OF SUP'T	403,227	434,224	434,158	447,786	438,476
General	INSTRUCTIONAL ADMINISTRATION	151,742	158,809	39,411	376,155	138,078
General	SCHOOL ADMINISTRATION	2,487,469	2,500,684	2,332,759	2,781,076	2,489,651
General	GENERAL ADMINISTRATIVE SUPPORT	901,432	943,229	1,041,417	941,166	895,644
General	OTHER ADMINISTRATIVE SUPPORT	404,918	202,340	54,494	35,333	32,077
General	COMMUNICATIONS	423,132	239,493	283,398	355,122	334,817
General	BUSINESS SUPPORT SERVICES	1,371,518	1,530,104	1,302,420	1,324,055	1,275,653
General	SCHOOL ELECTIONS	151,866	3,041	118,612	11,220	142,035
General	KINDERGARTEN	2,560,896	2,538,079	2,849,774	3,149,594	3,269,458
General	GENERAL ELEMENTARY	19,832,645	19,693,680	19,913,742	21,265,558	21,802,141
General	TITLE II IMPROVING TEACH QLTY	102,271	83,840	102,385	115,736	110,736
General	TITLE III, PART A ENGLISH LA	42,972	27,156	69,578	63,367	75,000
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-
General	SECONDARY GENERAL	3,546,463	3,964,858	4,552,452	4,873,712	2,252,104
General	ART	1,361,140	1,436,299	1,422,738	1,493,668	1,546,890
General	BUSINESS EDUCATION	178,440	48,814	12,337	166,938	169,923
General	TITLE I BASIC ESEA PROGRAM	142,565	211,592	170,509	176,249	176,249
General	GIFTED & TALENTED	1,308,740	1,229,167	1,137,206	1,239,747	1,184,087
General	ENGLISH SECOND LANGUAGE	1,151,277	1,304,991	1,303,263	1,403,463	1,382,375
General	ENGLISH (LANGUAGE ARTS)	3,590,105	3,500,372	3,535,863	3,485,749	3,481,178
General	FOREIGN LANGUAGE	2,709,506	2,591,882	2,509,695	2,531,573	2,422,939
General	HEALTH, PHY ED & RECREATION	2,570,729	2,808,771	2,884,449	2,778,604	2,857,881
General	FAMILY LIVING SCIENCE	483,544	534,792	489,054	629,898	662,722
General	INDUSTRIAL EDUCATION	635,751	505,992	510,025	527,898	713,606
General	MATHEMATICS	3,076,323	3,087,030	2,994,670	2,938,706	3,145,623
General	TECHNOLOGY EDUCATION	42,889	50,692	42,128	110,425	117,542
General	MUSIC	3,150,764	3,281,865	3,297,650	3,297,232	3,452,868
General	NATURAL SCIENCE	2,751,871	2,903,650	3,075,129	2,965,713	3,007,218
General	SOCIAL SCIENCES/STUDIES	2,919,878	3,045,484	3,036,966	3,113,393	2,967,756
General	REMEDIAL READING					22,499
General	REMEDIAL OTHERS					14,266
General	CO-CURRICULAR ACTIVITIES	1,212,626	948,432	939,795	1,009,745	995,460
General	BOYS/GIRLS ATHLETICS	716,257	855,415	629,654	734,034	725,279
General	BOYS ATHLETICS	688,323	678,673	568,857	601,300	540,076
General	GIRLS ATHLETICS	619,484	644,315	575,228	586,759	591,844
General	EXTRA-CURRICULAR ACTIVITIES	4,501	461	363	6,395	7,000
General	FAM & CONS SCI-CTE	-	-	137,050	-	
General	BUS & OFFICE - CTE	-	-	109,347	-	
General	TRADE & CAREER - CTE	-	-	77,696	-	
General	SPECIAL NEEDS	73,695	26,447	20,707	23,013	200
General	CAREER AND TECHNICAL - GENERAL	181,194	139,402	72,976	147,767	-
General	SPECIAL ED GENERAL	950,890	1,105,893	980,183	924,963	1,542,320
General	SPEECH/LANGUAGE IMPAIRED	2,009,714	2,092,017	2,265,552	2,469,891	2,533,297
General	MILD-MODERATE DEV COG DISABLED	769,726	1,048,463	1,196,372	1,370,092	1,646,632
General	SEVERE-PROFOUND DEV COG DISAB	521,331	581,659	615,798	645,788	757,756
General	PHYSICALLY IMPAIRED	257,818	226,593	221,004	149,759	128,951
General	DEAF-HARD OF HEARING	373,679	398,403	441,132	457,715	441,019
General	VISUALLY IMPAIRED	47,722	52,998	81,068	124,694	187,680
General	LEARNING DISABILITIES	1,432,607	1,474,812	1,553,164	1,839,820	2,273,970
General	EMOTIONAL/BEHAVIORAL DISORDER	993,357	1,077,377	1,292,499	1,188,569	1,281,297
General	DEAF-BLIND	-	-	-	-	-
General	OTHER HEALTH IMPAIRED	980,715	1,112,341	1,103,783	1,033,891	1,051,071
General	AUTISTIC	2,687,708	3,055,422	3,270,407	3,416,111	3,163,933
General	EARLY CHILDHOOD SPECIAL ED	1,403,498	1,618,926	1,602,095	1,575,091	1,512,802

Edina Public Schools
Expenses by Program

FUND	PROGRAM	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
General	TRAUMATIC BRAIN INJURY	-	-	-	-	-
General	TRAUMATIC BRAIN INJURY	350,023	385,896	363,332	314,434	361,953
General	SPECIAL EDUCATION GENERAL	6,063,650	5,868,184	6,425,648	6,660,417	6,353,651
General	EARLY INTERVENING SERVICES	956,586	1,066,710	1,123,508	1,464,595	1,368,949
General	GENERAL INSTRUCTIONAL SUPPORT	2,788,911	3,124,584	3,310,420	4,656,358	6,800,132
General	CURRICULUM DEVELOPMENT	243,051	176,324	192,999	175,438	168,119
General	LIBRARY MEDIA CENTER	1,257,916	1,184,267	898,052	1,353,750	1,200,286
General	TECH LEVY	410,180	80,761	59,996	1,452,550	89,345
General	STAFF DEVELOPMENT	1,126,580	1,154,708	1,252,344	1,210,838	1,051,775
General	GUIDANCE SERVICES (7-12)	2,288,625	2,280,719	2,161,723	2,398,817	2,368,305
General	GUIDANCE SERV (1-6)	-	-	-	-	-
General	HEALTH SERVICES	790,966	783,894	709,463	985,132	889,321
General	PSYCHOLOGICAL SERVICES	46,170	22,814	22,948	50,379	-
General	SOCIAL WORK SRVICES	189,070	462,073	453,776	569,745	569,098
General	PUPIL TRANSPORTATION	6,041,165	6,049,624	5,758,936	4,914,266	5,921,462
General	OTHER PUPIL SUPPORT SERVICES	670,348	937,717	1,031,880	747,534	747,116
General	OPERATIONS & MAINTENANCE	7,680,939	8,044,206	7,621,590	9,102,173	8,006,028
General	CAPITAL FACILITIES	1,327,115	1,217,338	3,753,590	2,414,566	2,188,905
General	LTFM	8,767,079	7,353,182	6,857,801	8,989,194	9,948,594
General	RETIREMENT OF BONDS	-	-	-	-	-
General	EMPLOYEE BENEFITS	-	-	-	-	-
General	INSURANCE	306,141	252,778	305,513	504,300	501,914
General	TRANSFERS	-	-	-	-	-
General Total		115,806,041	116,652,735	119,781,196	129,094,803	128,742,881
Food Service	FOOD SERVICE	3,238,107	2,946,522	2,649,049	1,584,356	3,066,872
Food Service Total		3,238,107	2,946,522	2,649,049	1,584,356	3,066,872
Community Ed	GENERAL COMM EDUCATION	654,390	569,392	548,270	420,174	569,341
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	3,340,439	3,599,061	3,462,766	1,757,983	3,692,136
Community Ed	EARLY CHILDHOOD & FAMILY ED	683,137	963,106	652,309	287,217	583,237
Community Ed	SCHOOL READINESS	173,531	193,159	321,129	169,045	199,182
Community Ed	PRE-SCHOOL SCREENING	34,976	34,671	23,467	32,207	36,343
Community Ed	YOUTH DEVELOPMENT	1,014,120	1,222,741	1,206,447	901,465	1,362,296
Community Ed	OTHER COMMUNITY EDUCATION	1,243,751	1,338,325	1,738,442	934,142	1,206,878
Community Ed Total		7,149,545	7,925,658	7,958,032	4,507,435	7,654,616
Construction	LTFM	23,639,051	9,166,813	12,027,381	18,555,623	9,931,430
Construction	BUILDING CONSTRUCTION	35,554,816	18,955,680	7,663,619	6,046,152	9,096,171
Construction Total		59,193,867	28,122,494	19,691,000	24,601,775	19,027,601
Debt	RETIREMENT OF LT DEBT	14,695,370	14,672,195	37,630,560	25,062,538	14,935,884
Debt Total		14,695,370	14,672,195	37,630,560	25,062,538	14,935,884
Self Insurance	GENERAL ADMINISTRATIVE SUPPOR	876,069	867,492	744,260	870,000	870,000
Self Insurance Total		876,069	867,492	744,260	870,000	870,000
Grand Total		200,958,999	171,187,096	188,454,096	185,720,906	174,297,853

Edina Public Schools Expenses by Finance

FUND	FINANCE	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
General	GENERAL	67,867,033	69,959,928	694,934	78,404,274	76,870,442
General	FED EDUCATION JOBS FUND FY12	22,526	97,292	2,518	-	-
General	OPERATING CAPITAL	3,013,350	2,583,739	4,561,849	3,772,165	2,771,508
General	AREA LEARNING CENTER	198,548	252,811	463,865	276,968	354,873
General	AREA LRNING CTR STATE APPROVD	433,462	317,247	367,620	235,721	504,149
General	ACHIEVEMENT & INTEGRATION	995,227	995,084	985,807	1,152,315	1,124,347
General	50% SITE-STAFF DEVELOPMENT	1,096,472	1,146,436	1,252,344	1,198,333	1,051,775
General	BASIC SKILLS	1,367,943	1,517,575	1,544,377	1,386,885	1,482,449
General	INCENTIVE REVENUE	73,483	69,251	51,908	131,110	92,066
General	AMERICAN INDIAN AID	-	24,777	9,683	10,935	912
General	LEARNING AND DEVELOPMENT	1,902,855	1,904,054	1,879,962	-	-
General	ALTERNATIVE TEACHER PAY SYSTEM	2,430,635	2,290,260	2,322,727	2,398,872	2,276,825
General	SAFE SCHOOLS CRIME LEVY	564,334	664,804	797,567	695,426	672,642
General	PHYSICAL HAZARDS	2,835	10,039	3,506	62,121	69,076
General	OTHER HAZARDOUS MATERIALS	44,077	27,624	96,216	56,796	63,155
General	ENVIRONMENTAL H & S MGMT	147,704	168,385	176,729	273,434	285,910
General	ASBESTOS REMOVAL	-	19,407	172,013	-	-
General	BLDG HARDWARE & EQUIPMENT	6,512	29,484	112,315	158,966	176,763
General	FIRE SAFETY	43,957	36,458	122,451	94,247	104,798
General	INDOOR AIR QUALITY	-	-	-	-	-
General	MED ASSIST THIRD PARTY BILLING	202,155	202,526	140,558	202,526	229,795
General	DEFERRED MAINTENANCE PROGRAM	1,048	292,234	127,227	991,306	1,102,288
General	MECHANICAL SYSTEM	7,893,257	3,292,163	184,830	1,868,807	2,078,031
General	PLUMBING	-	48,300	650	-	-
General	PROF SERVICES	99,388	219,655	279,443	226,951	223,504
General	ROOFING	325,640	1,083,705	1,926,362	3,919,054	4,357,814
General	SITE PROJECTS	180,135	1,089,664	2,992,445	1,337,513	1,487,255
General	DEFERRED MAINTENACE PROGRAM	-	-	-	-	-
General	GIFTED AND TALENTED	1,277,912	1,204,249	1,137,206	1,217,544	1,184,087
General	TITLE I BASIC ESEA PROGRAM	142,565	197,884	170,509	176,249	176,249
General	TITLE II IMPROVE TEACHER QULTY	102,271	83,840	102,385	115,736	110,736
General	TITLE III, PART A ENGLISH LA	42,972	26,859	69,578	61,910	75,000
General	PL101-476 GENL SPEC EDUCATION	1,447,306	2,041,833	1,373,991	795,351	789,190
General	PL101-476 EARLY EDUCATION HAND	49,205	34,477	35,590	-	-
General	SPECIAL ED DESCRETIONARY GRANT	-	-	-	-	-
General	INFNTS & TDLRS (0-2) PL102-119	36,135	16,382	30,637	-	-
General	FEDERAL - CIMP	-	-	-	-	-
General	FEDERAL PERKINS GRANT	12,367	12,882	12,218	8,434	-
General	OPEN ENROLLMENT TRANSPORTATION	89,270	96,686	93,998	102,487	107,074
General	TRANS TO MULTI-DISTRICT INTEGRATIC	462,308	551,034	572,312	266,570	640,848
General	NOON KINDERGARTEN	-	-	-	-	-
General	LATE ACTIVITY ROUTE	32,546	36,412	37,382	38,596	39,699
General	TRAFFIC HAZARDS - WALKERS	39,762	44,731	21,680	19,028	79,893
General	REGULAR TO AND FROM SCHOOL	2,558,631	2,628,275	2,549,655	2,237,106	2,760,231
General	REGULAR SUMMER SCHOOL	31,901	83,728	47,942	88,751	66,294
General	SPECIAL ED TRANSPORT	1,610,699	1,725,245	1,553,185	1,502,308	1,628,245
General	BETWEEN SCHOOLS - PUBLIC	77,478	49,406	33,635	52,370	72,169
General	NONPUBLIC NOREGULAR	10,186	9,403	11,858	9,967	11,289
General	SPECIAL TRANSPORTATION	151,963	183,264	209,289	247,144	104,461
General	NON AUTHORIZED TRANSPORTATION	638,235	607,151	491,119	594,082	576,239
General	STATE SPECIAL ED GENERAL	16,885,453	17,565,171	19,713,389	21,403,299	21,799,798
General	STATE SPECIAL ED BIRTH-TWO	-	-	-	-	-
General	CAPITAL PROJECTS LEVY	-	-	-	-	-
General	COLLABORATION EARLY INTERVENTION	769,106	752,088	915,708	1,141,000	1,141,000
General	CAREER AND TECHNICAL - GENERAL	363,865	345,270	397,069	147,767	-
General	CAREER AND TECHNICAL - SPEC ED	61,328	13,565	-	14,379	-
General	LEARN & SERVE AMERICA	-	-	-	-	-

Edina Public Schools
Expenses by Finance

FUND	FINANCE	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
General	FEDERAL CHOICE GRANT(WMEP)			68,930,953	-	-
General Total	General Total	115,806,041	116,652,735	119,781,196	129,094,803	128,742,881
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,974,391	1,899,891	2,387,524	1,310,330	2,032,744
Food Service	SCHOOL BREAKFAST PROGRAM	38,570	42,465	251,651	274,026	42,465
Food Service	A LA CARTE FOOD SERVICE	1,225,147	1,004,166	9,874	-	991,662
Food Service Total	Food Service Total	3,238,107	2,946,522	2,649,049	1,584,356	3,066,872
Community Ed	GENERAL	0	-	-	-	-
Community Ed	COMMUNITY EDUCATION	4,612,705	4,911,528	5,225,312	2,678,429	4,833,895
Community Ed	EARLY CHILDHOOD & FAMILY ED	683,137	869,401	625,243	278,503	574,207
Community Ed	ADULT W/DISABILITIES	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	-	9,025	7,783	8,714	9,030
Community Ed	AFTER SCHOOL ENRICHMENT	351,894	490,195	545,116	225,530	417,368
				37,500	-	37,500
Community Ed	LEARNING READINESS	173,531	193,159	321,129	169,045	199,182
Community Ed	NONPUBLIC HEALTH SERVICES	20,975	6,032	47,261	99,367	47,261
Community Ed	NONPUBLIC TEXTBOOKS	88,874	84,198	62,596	84,375	62,596
Community Ed	NONPUBLIC GUIDANCE & COUNSELING	80,752	82,957	45,982	49,777	45,982
Community Ed	EARLY CHILDHOOD SCREENING	34,976	34,671	23,467	32,207	36,343
Community Ed	YOUTH DEVELOPMENT/SERVICES	658,951	732,546	661,101	675,935	944,928
Community Ed	CHILDREN W DISABILITIES IN S A C	437,470	506,743	350,339	200,351	441,121
Community Ed	COLLABORATION EARLY INTERVENTION	1,078	-	-	-	-
Community Ed Total	Community Ed Total	7,149,545	7,925,657	7,958,031	4,507,435	7,654,616
Construction	GENERAL	30,096,245	14,187,314	812,995	-	3,000,000
Construction	MECHANICAL SYSTEM	23,636,308	9,113,063	12,024,767	18,555,623	9,931,430
Construction	ALTERNATIVE FACILITIES PROGRAM	-	-	-	-	-
Construction	CERT OF PARTICIPATION PROJECTS	-	-	-	-	-
Construction	CAPITAL PROJECTS LEVY	5,461,315	4,822,116	6,853,237	6,046,152	6,096,171
Construction Total	Alt Facility Total	59,193,867	28,122,494	19,691,000	24,601,775	19,027,601
Debt	GENERAL	14,695,370	14,672,195	37,630,560	25,062,538	14,935,884
Debt Total	Debt Total	14,695,370	14,672,195	37,630,560	25,062,538	14,935,884
Self Insurance	GENERAL	876,069	867,492	744,260	870,000	870,000
Self Insurance Total	Self Insurance Total	876,069	867,492	744,260	870,000	870,000
Grand Total	Grand Total	200,958,999	171,187,096	188,454,096	185,720,906	174,297,853

Edina Public Schools
Expenses by Object

FUND	OBJECT	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
General	ADMINISTRATION/SUPERVISION	4,382,661	4,308,803	4,348,047	5,067,701	5,380,744
General	LICENSED CLASSROOM TEACHER	38,607,200	39,638,202	48,817,574	41,846,711	42,505,768
General	NONLICENSED CLASSROOM TEACHER	488,758	501,970	547,054	1,693,466	700,000
General	LICENSED INSTRUCTIONAL SUPPORT	2,356,967	2,782,911	2,249,217	2,477,625	2,382,899
General	NONLICENSED INSTRUCT SUPPORT	3,784	4,137	4,474	647	12,858
General	SUBSTITUTE TEACHERS	1,108,300	1,084,129	990,863	1,335,032	832,613
General	SUBSTITUTE NONLICENSED CLASSROOM	96,347	41,912	37,327	50,000	50,000
General	PHYSICAL THERAPIST	80,868	85,956	89,825	98,595	99,677
General	OCCUPATIONAL THERAPIST	343,745	361,015	393,206	383,727	320,587
General	SPEECH/LANGUAGE PATHOLOGIST	1,403,654	1,448,660	1,574,288	1,768,886	1,857,150
General	SCHOOL NURSE	678,196	685,818	696,704	784,555	801,550
General	SOCIAL WORKERS	757,075	830,288	923,439	1,028,005	909,295
General	PSYCHOLOGISTS	765,578	813,017	701,494	976,769	1,072,580
General	MENTAL HEALTH PRACTITIONER	48,135	59,901	63,310	51,592	68,288
General	CERTIFIED PARAPROFESSIONAL	3,165,335	3,364,218	3,775,590	4,157,217	3,966,109
General	SPECIAL ED LANG INTERPRETATION	-	-	-	-	-
General	COUNSELORS	1,452,885	1,488,957	1,454,980	1,543,678	1,362,609
General	NON INSTRUCTIONAL SUPPORT	9,054,836	9,146,646	3,609,880	9,026,933	9,592,513
General	ADAPTIVE PHY ED & DAPE	396,508	375,821	350,763	328,457	351,822
General	CULTURAL LIAISON	125,146	143,606	146,562	133,958	152,784
General	OTHER SALARY PAYMENTS CERTIFIED	3,378,509	3,116,872	2,999,149	3,280,606	3,116,884
General	OTHER SALARY PAYMENTS NON CERTIFIED	31,528	41,892	42,863	100,799	29,136
General	SABBATICAL LEAVE	-	-	-	-	-
General	SEVERANCE	816,205	831,393	908,728	1,119,762	1,027,253
General	SALARY BETWEEN FUNDS	(272,476)	(151,530)	(116,271)	(1,511,769)	384,429
General	SALARY ADJ CAFETERIA PLAN	15,359	33,400	37,750	34,000	18,240
General	FICA/MEDICARE	5,048,897	5,139,248	5,252,324	5,412,194	5,398,981
General	PERA	1,092,840	1,079,006	1,101,636	1,356,142	1,184,084
General	TRA	3,946,135	4,216,495	4,421,341	4,486,299	4,729,914
General	HEALTH INSURANCE	9,786,653	10,289,918	11,113,439	11,400,185	11,581,827
General	LIFE INSURANCE	84,056	82,475	98,309	100,847	93,917
General	DENTAL INSURANCE	382,730	407,422	402,512	422,363	407,875
General	LONG TERM DISABILITY INSURANCE	115,832	113,321	115,261	131,445	129,710
General	TSA/DEFERRED COMPENSATION	900,029	918,445	958,508	1,008,943	1,014,241
General	TAX ADV HEALTH ARRANGEMENTS	134,888	138,930	-	140,000	140,000
General	WORKERS COMPENSATION	441,471	473,776	451,158	452,908	483,672
General	UNEMPLOYMENT COMPENSATION	69,626	61,193	303,140	800,000	80,000
General	POST EMPLOYMENT BENEFITS	769,106	752,088	915,708	1,141,000	1,141,000
General	INTERDEPARTMENT CHARGEBACKS	(69,355)	(45,501)	(259,438)	(543,404)	591,351
General	OTHER BENEFITS	29,303	16,344	59,127	420,335	-
General	OFFICIALS	72,276	64,380	51,641	54,500	55,980
General	FED CONTRACTS < \$25000	14,034	10,190	10,720	35,000	30,000
General	FED CONTRACTS > \$25000	-	-	-	-	-
General	CONSULTING FEES/FEES FOR SVCS	1,984,867	2,722,222	4,143,603	2,101,582	2,024,593
General	SPECIAL EDUCATION LEGAL FEES	14,055	4,352	3,649	10,000	10,000
General	NON-SPED LITIGATION COST	109,105	77,185	-	-	-
General	FED TUITION PMT < \$25,000	-	-	-	-	-
General	FED TUITION EXCESS OF \$25K	-	-	-	-	-
General	COMMUNICATION SERVICES	112,727	137,877	162,383	174,931	144,386
General	POSTAGE	51,697	35,212	42,388	50,296	18,435
General	UTILITY SERVICES	1,629,255	1,637,153	1,083,199	1,570,523	1,637,153
General	INSURANCE	348,307	307,906	382,341	565,000	614,124
General	SPEECH/LANG PATH >\$25,000	-	-	-	-	-
General	REPAIRS & MAINTENANCE	369,348	351,503	459,514	375,226	369,522
General	PUPIL TRANS - TRANS.REG T	-	-	13,061	9,000	4,245
General	FOREIGN LANG INTERPR <\$25,000	34,070	28,587	27,553	30,000	11,000
General	CONTRACTED TRANSPORTATION	1,586,611	1,983,174	1,679,944	1,500,000	1,802,998
General	INTERDISTRICT TRANSPORTATION	(63,058)	(55,499)	(51,505)	(65,535)	(149,991)
General	TRAVEL, CONVENTIONS & CONFERENCE	324,908	309,505	222,965	258,735	348,367

Edina Public Schools
Expenses by Object

FUND	OBJECT	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
General	OUT OF STATE TRAVEL PD FEDERAL	6,462	1,428	-	7,300	8,000
General	ENTRY FEES & STUDENT TRAVEL	112,093	109,104	181,216	79,478	65,900
General	OPERATING LEASES OR RENT	618,578	563,783	612,178	716,500	595,854
General	SPEECH/LANG PATH <\$25,000	-	-	-	-	-
General	LIC SCHL NURSE CONTCT <\$25,000	131	-	-	-	-
General	LIC NURSE SVCS CONTCT <\$25,000	-	-	-	-	-
General	QUALIFIED MENTAL HEALTH PROFESSIONAL	10,041	2,000	2,000	2,000	2,000
General	OTHER REIMBURSEMENTS	-	-	-	-	-
General	PAYMENTS TO OTHER SCHOOL DISTRICTS	554,023	600,665	695,089	820,987	879,768
General	REIMB TO MN DISTRICT	213,406	199,832	163,939	176,966	219,706
General	SPEC ED CONTRACTED SVC/PUPILS	33,630	7,139	62,328	65,000	112,022
General	EDUC PURPOSES-NONSCHOOL DIST	285,518	474,130	666,561	675,000	434,820
General	SPEC ED SALARY OTHER DISTRICT	119,413	94,284	144,339	183,316	129,256
General	SPEC ED BENEFIT OTHER DISTRICT	39,775	35,308	53,059	70,312	103,404
General	INTERDEPARTMENT CHARGEBACKS	(128,834)	(103,015)	(89,306)	(102,230)	(102,230)
General	SPEC ED CONTRACTED COOP SERVICE	-	-	-	-	-
General	SUPPLIES & MATERIALS NON INSTRUCTION	1,193,497	1,078,658	791,867	1,141,068	1,037,636
General	SUPPLIES & MATERIALS SOFTWARE	1,000	53,039	31,769	444,252	42,060
General	INST SOFTWARE LISENCE AGREEMENTS	5,036	17,490	24,502	17,500	36,500
General	SUPPLIES & MATERIALS NON INDIVIDUAL	1,552,890	1,351,798	1,286,083	1,735,293	1,162,426
General	SUPPLIES & MATERIALS INDIVIDUAL	158,303	140,683	169,281	151,665	226,243
General	FUELS	887,623	779,689	365,332	665,000	782,248
General	INSTRUCTIONAL TECHNOLOGY SUPPLIES	4,695	8,121	18,349	15,000	15,000
General	INSTRUCTIONAL TECHNOLOGY DEVICES	3,689	14,986	12,046	30,000	30,000
General	TEXTBOOKS & WORKBOOKS	585,249	666,510	378,063	457,500	450,339
General	STANDARDIZED TESTS	69,727	250	2,244	-	70,000
General	MEDIA RESOURCES	1,369	3,183	1,852	5,000	8,978
General	FOOD	24,073	31,660	29,594	27,803	30,310
General	NON INSTRUCTIONAL TECH SOFTWARE	-	-	6,410	5,000	8,000
General	BUILDING CONSTRUCTION	438,772	2,941,011	4,412,884	6,492,811	7,252,518
General	EQUIPMENT PURCHASED	969,126	722,130	633,345	1,707,602	995,478
General	SPEC ED INSTRUCTIONAL EQUIPMNT	4,970	330	-	20,000	20,000
General	CAPITAL LEASES	-	-	-	-	-
General	PUPIL TRANSPORTATION VEHICLES	588,293	294,632	338,796	450,000	450,000
General	VEHICLES LEASED/PURCHASED	-	44,015	-	-	35,000
General	TECHNOLOGY EQUIPMENT	16,659	19,111	14,016	-	9,000
General	SPEC ED TECHNOLOGY EQUIPMNT	902	2,259	288	1,095,669	19,500
General	LEASE PRINCIPAL	228,860	238,316	242,929	238,317	257,637
General	LEASE INTEREST	101,413	93,899	86,143	93,961	70,041
General	CAPITAL LEASES CONTRA ACCOUNT	-	-	-	-	-
General	OTHER CAPITAL	-	-	-	-	-
General	LOANS INTEREST	-	-	-	-	-
General	OTHER DEBT EXPENSE	-	-	-	-	-
General	DUES MEMBERSHIPS LICENSES	74,780	62,350	65,767	84,016	126,550
General	FEDERAL & NONPUBLIC INDIRECT COST	(12,160)	(12,826)	-	-	-
General	TAXES, SPECIAL ASSESSMENTS	69,474	44,739	17,934	25,000	27,500
General	SCHOLARSHIPS	122,785	139,663	126,125	77,250	81,600
General	TRA & PERA PENSION EXP	378,480	423,979	422,877	423,979	423,979
General	PERMANENT TRANSFER OTHER FUNDS	7,866,784	3,213,503	-	1,558,215	1,732,666
				-	262,805	-
General Total		115,806,041	116,652,735	119,781,196	129,094,803	128,742,881
Food Service	NON INSTRUCTIONAL SUPPORT	133,579	122,142	91,894	110,000	128,326
Food Service	OTHER SALARY PAYMENTS CERTIFIED	-	3,946	3,966	2,750	4,146
Food Service	STAFF DEVELOPMENT	272,476	151,530	86,577	159,201	163,181
Food Service	FICA/MEDICARE	9,305	8,836	6,718	7,891	9,284
Food Service	PERA	7,028	6,738	4,216	6,018	7,080
Food Service	TRA	2,987	2,774	3,166	2,477	2,914
Food Service	HEALTH INSURANCE	22,147	12,207	6,303	4,629	12,825
Food Service	LIFE INSURANCE	56	1,290	675	1,142	1,356

Edina Public Schools
Expenses by Object

FUND	OBJECT	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
Food Service	DENTAL INSURANCE	429	418	375	297	439
Food Service	LONG TERM DISABILITY INSURANCE	190	130	69	50	136
Food Service	TSA/MINN DEFER COMP PLAN	329	372	435	416	391
Food Service	WORKERS COMPENSATION	322	491	3,980	155	517
Food Service	INTERDEPARTMENT CHARGEBACKS	69,355	45,501	39,951	47,804	48,999
				23,137	70,551	-
Food Service	CONSULTING FEES/FEES FOR SVCS	2,255,586	2,286,136	1,835,177	748,424	2,262,351
Food Service	UTILITY SERVICES	-	-	-	-	-
Food Service	REPAIRS & MAINTENANCE	93,964	29,995	31,090	31,513	35,000
Food Service	INTERDEPARTMENT CHARGEBACKS	131,965	103,015	89,306	108,230	110,936
Food Service	SUPPLIES & MATERIALS NON INSTRUCTION	28,200	13,175	30,726	13,842	14,188
Food Service	FOOD	2,039	918	-	965	989
Food Service	COMMODITIES	142,211	144,404	111,996	160,000	163,200
Food Service	MILK	-	-	-	-	-
Food Service	EQUIPMENT PURCHASED	65,516	12,504	277,500	108,000	75,000
Food Service	TECHNOLOGY EQUIPMENT	-	-	-	-	-
Food Service	TRA & PERA PENSION EXP	423	-	-	-	-
Food Service	SCHOLARSHIPS	-	-	1,791	-	25,614
Food Service Total		3,238,107	2,946,522	2,649,049	1,584,356	3,066,872
Community Ed	ADMINISTRATION/SUPERVISION	1,734,348	1,727,905	1,883,345	952,934	1,437,012
Community Ed	ECFE/SCHL READINESS COORDINATOR	222,331	236,414	200,844	160,136	162,538
Community Ed	LICENSED CLASSROOM TEACHER	10,784	221,222	878,017	256,903	497,375
Community Ed	NONLICENSED CLASSROOM TEACHER	(30)	18,494	425,148	41,796	357,122
Community Ed	LICENSED INSTRUCTIONAL SUPPORT	595,766	246,603	5,654	82,994	-
Community Ed	SUBSTITUTE NONLICENSED CLASSROOM	325	-	-	-	-
Community Ed	SUBSTITUTE NONLICENSED CLASSROOM	12,600	15,336	10,986	14,131	16,277
Community Ed	NON INSTRUCTIONAL SUPPORT	1,604,714	1,807,726	1,307,240	901,488	1,772,744
Community Ed	OTHER SALARY PAYMENTS NON CERTIFIED	232,280	570,194	210,036	172,951	263,200
Community Ed	SEVERANCE	-	-	13,480	-	-
Community Ed	SALARY BETWEEN FUNDS	-	-	29,694	-	29,694
Community Ed	FICA/MEDICARE	320,774	350,892	358,845	187,858	329,828
Community Ed	PERA	269,958	287,658	280,121	157,858	278,391
Community Ed	TRA	50,360	73,801	84,554	32,137	54,664
Community Ed	HEALTH INSURANCE	360,888	386,370	365,630	186,695	301,969
Community Ed	LIFE INSURANCE	5,368	17,171	10,560	5,457	9,247
Community Ed	DENTAL INSURANCE	21,667	21,946	21,748	10,253	17,717
Community Ed	LONG TERM DISABILITY INSURANCE	5,781	5,690	4,842	2,766	4,149
Community Ed	TSA/DEFERRED COMPENSATION	29,623	34,713	32,968	17,798	26,973
Community Ed	TAX ADV HEALTH ARRANGEMENTS	-	1,800	-	-	-
Community Ed	INTERDEPT EMPL BENS	-	-	-	-	11,877
Community Ed	WORKERS COMPENSATION	17,704	20,536	16,790	8,225	13,119
Community Ed	OTHER BENEFITS	-	-	12,839	400	800
Community Ed	FEDERAL SUB AWARDS/CONT<25,000	-	-	-	-	-
Community Ed	CONSULTING FEES/FEES FOR SVCS	1,046,512	1,242,576	1,079,044	694,427	1,209,212
Community Ed	COMMUNICATION SERVICES	10,438	12,493	9,455	13,650	25,360
Community Ed	POSTAGE	10,976	9,602	6,794	7,300	13,300
Community Ed	REPAIRS & MAINTENANCE	-	-	-	-	-
Community Ed	CONTRACTED TRANSPORTATION	3,072	878	34	900	6,900
Community Ed	INTERDISTRICT TRANSPORTATION	63,058	55,499	51,505	30,900	31,500
Community Ed	TRAVEL, CONVENTIONS & CONFERENCE	13,358	12,349	11,782	18,330	56,205
Community Ed	ENTRY FEES & STUDENT TRAVEL	49,487	64,647	60,430	49,500	66,800
Community Ed	INTERDEPARTMENT CHARGEBACKS	19,770	13,626	16,353	8,900	12,800
Community Ed	EDUC PURPOSES-NONSCHOOL DIST	11,147	-	-	-	-
Community Ed	INTERDEPART CHARGEBACK	-	-	-	58,000	122,599
Community Ed	SUPPLIES & MATERIALS NON INSTRUCTION	162,911	183,291	137,739	60,416	95,176
Community Ed	SUPPLIES & MATERIALS NON INDIVIDUAL	15,540	10,667	11,932	17,302	16,670
Community Ed	SUPPLIES & MATERIALS SOFTWARE	1,060	1,790	-	-	-
Community Ed	TEXTBOOKS & WORKBOOKS	88,874	84,198	62,596	84,375	62,596
Community Ed	MEDIA RESOURCES	-	-	-	-	-

Edina Public Schools
Expenses by Object

FUND	OBJECT	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
Community Ed	FOOD	122,398	135,483	111,590	113,876	176,672
Community Ed	EQUIPMENT PURCHASED	14,320	40,504	52,617	49,250	78,930
Community Ed	DUES MEMBERSHIPS LICENSES	832	761	1,571	2,200	2,700
Community Ed	TRA & PERA PENSION EXP	8,394	-	-	-	-
Community Ed	FEDERAL & NONPUBLIC INDIRECT COST	12,160	12,826	-	12,826	-
Community Ed	SCHOLARSHIPS	-	-	91,248	92,500	92,500
Community Ed	PERMANENT TRANSFER OTHER FUNDS	-	-	-	-	-
				100,000	-	-
Community Ed Total		7,149,545	7,925,658	7,958,032	4,507,435	7,654,615
Construction	ADMINISTRATION/SUPERVISION	-	359,227	631,416	324,503	418,298
Construction	LICENSED CLASSROOM TEACHER	-	-	-	-	-
Construction	N-LIC CLASSROOM PERS	-	-	-	-	-
Construction	LICENSED INSTRUCTIONAL SUPPORT	-	-	-	-	-
Construction	NON LICENSED INSTRUCTIONAL SUPPORT	-	-	-	-	-
Construction	SUBSTITUTE TEACHERS	-	-	-	-	-
Construction	NON INSTRUCTIONAL SUPPORT	872,827	235,579	1,549,730	1,769,416	2,001,478
Construction	OTHER SALARY PAYMENTS- LICENSED	35,386	34,790	51,884	1,247,674	1,258,677
Construction	OTHER SALARY PAYMENTS- NON-LICENSED	578,752	1,164,484	333,558	81,182	40,000
Construction	SEVERANCE	1,121	-	-	-	-
Construction	FICA/MEDICARE	104,396	126,730	134,427	-	-
Construction	PERA	95,752	130,436	138,232	-	-
Construction	TRA	14,418	2,996	3,382	-	-
Construction	HEALTH INSURANCE	223,915	253,934	290,095	-	-
Construction	LIFE INSURANCE	1,140	1,511	1,809	-	-
Construction	DENTAL INSURANCE	1,548	3,361	3,722	-	-
Construction	LONG TERM DISABILITY INSURANCE	2,630	3,074	2,998	-	-
Construction	TSA/DEFERRED COMPENSATION	8,302	13,904	15,564	-	-
Construction	TAX ADV HEALTH ARRANGEMENTS	1,040	-	-	-	-
Construction	WORKERS COMPENSATION	7,177	9,344	7,830	-	-
Construction	CONSULTING FEES/FEES FOR SVCS	3,099,385	1,087,592	1,321,593	132,647	3,091,203
Construction	REPAIR/MAINT/ COMPUTERS/T	-	-	-	-	-
Construction	PROPERTY INSURANCE	37,126	12,408	2,613	-	-
Construction	TRAVEL, CONVENTIONS & CONFERENCE	-	-	-	22,956	23,606
Construction	SUPPLIES & MATERIALS NON INSTRUCTION	-	-	-	-	-
Construction	NON-INSTR SOFTWARE/LICENSI	-	-	-	479,066	746,480
Construction	SOFTWARE INSTRUCTIONAL	-	-	-	309,783	283,229
Construction	SUPPLIES & MATERIALS NON INDIVIDUAL	-	-	-	-	-
Construction	INSTR TECH SUPPLIES	-	-	-	-	-
Construction	STANDARDIZED TESTS	-	-	-	79,560	126,256
Construction	FOOD	-	-	-	2,000	2,040
Construction	CAPIT NON INSTR TECH SOFT	-	-	-	-	79,256
Construction	CAPITAL INSTR TECH SOFTWR	-	-	-	-	28,227
Construction	TRANS-CONSTRUCTION SITE ACQUISITION	-	-	-	-	-
Construction	BUILDING CONSTRUCTION	48,752,900	22,101,679	12,695,540	18,462,976	9,881,843
Construction	EQUIPMENT PURCHASED	3,653,032	1,231,180	387,400	-	-
Construction	CAPITAL LEASE	-	-	-	-	-
Construction	TECHNOLOGY EQUIPMENT	814,644	362,504	648,460	337,880	180,817
Construction	CAPITAL INSTR TECH HARDWR	888,377	796,094	1,470,744	1,352,132	866,191
Construction	PRINCIPAL ON CAPITAL LEASES	-	-	-	-	-
Construction	INTEREST ON CAPITAL LEASES	-	-	-	-	-
Construction	CAPITAL LEASES CONTRA ACCOUNT	-	-	-	-	-
Construction	COUNTRYSIDE	-	191,667	-	-	-
Construction Total		59,193,867	28,122,494	19,691,000	24,601,775	19,027,601
Debt	BOND PRINCIPAL	7,180,000	7,405,000	8,140,000	7,050,000	7,540,000
Debt	BOND INTEREST	7,508,595	7,258,595	7,485,370	7,570,538	7,385,884
Debt	OTHER DEBT EXPENSE	6,775	8,600	110,190	10,000	10,000
Debt	BOND REFUNDING	-	-	21,895,000	10,432,000	-
Debt Total		14,695,370	14,672,195	37,630,560	25,062,538	14,935,884
Self Insurance	CONSULTING FEES/FEES FOR SVCS	876,069	867,492	56,035	870,000	870,000

Edina Public Schools
Expenses by Object

FUND	OBJECT	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY21 FINAL BUDGET	FY22 ADOPTED BUDGET
Self Insurance	HEALTH INSURANCE	-	-	688,225	-	-
Self Insurance Total		876,069	867,492	744,260	870,000	870,000
Grand Total		200,958,999	171,187,096	188,454,096	185,720,906	174,297,853