



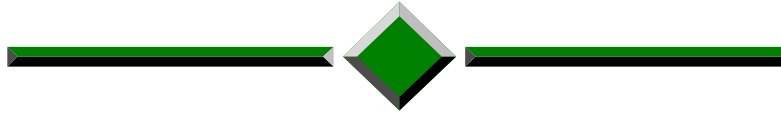
Edina Public
Schools

DEFINING EXCELLENCE

**2022-2023
ADOPTED BUDGET**

Board Approved June 20, 2022

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DEFINING EXCELLENCE

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June 20, 2022

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

We respectfully submit the 2022-23 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 2022-23 fiscal year along with support documentation and analysis. This report is presented in four sections: introduction, organization, financial, and information. The introduction section includes an executive summary and names the members of the School Board. The organization section includes major goals and objectives for the District and financial policies and practices. The financial section includes presentation of the budgets for all Governmental and Proprietary funds of the District. The information section includes revenue and expenditure budget summary data sorted by a variety of elements.

In accordance with the School Board approved Strategic Road Map, the District plan is to maintain the District fund balance at the level approved by the Board so that all available resources are used to provide educational opportunities to students. The District will continue to seek all available sources of funding, balance revenue to expenditures, and maintain systems that ensure financial stability.

DESCRIPTION OF DISTRICT

The District is a public educational system serving a 20 square mile area located in the southwestern Twin Cities area. District boundaries are within Hennepin County. The majority of the city of Edina is within the District's boundaries. District facilities for 2022-23 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 approved a 2.45% increase for 2022-23 in the General Education formula. Previous funding formula increases have been below the annual rate of inflation for the last twenty years. Experience demonstrates that legislated revenue increases are not sufficient to meet the demands posed by the rate of inflation. As a result of these pressures, the District has had to rely on property tax referenda to support its educational programs. In November, 2017, the District was successful in its request to renew and increase the existing operating levy scheduled to sunset in 2018-19. The voters approved the increase in a two-step process with an increase for taxes payable in 2018 of \$445 per pupil unit and an increase of approximately \$218 per pupil unit for taxes payable starting in 2020. The increase in the operating referendum has maintained the quality of programs and services expected in Edina. In May 2015, the District was successful in its request to issue \$124.9 million in bonds to support a number of capital projects. On May 11, 2021, voters approved a renewal and \$500,000 increase in the Capital Projects (Tech) Levy for 10 years while also approving a \$7 million bond for improvements at the bus depot, and three other facilities. 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 five years, the District has averaged a .0% increase in students. However, enrollment for the 2022-23 school year is projected to be 8,496 which represents a decrease of .5% (one half of one percent) over the prior year.

ENROLLMENT PROJECTIONS

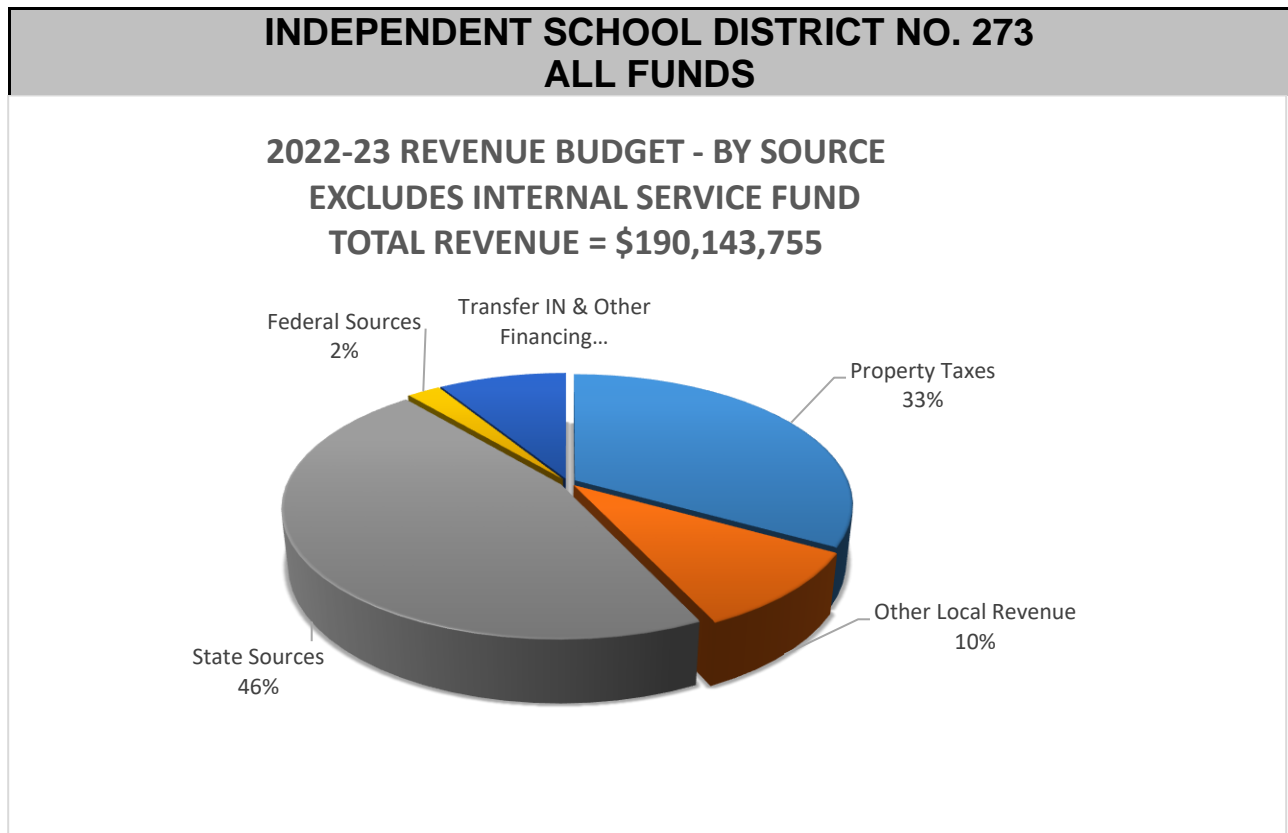
	16-17	16-17	17-18	17-18	18-19	18-19	19-20	19-20	20-21	20-21	21-22	21-22	22-23	22-23
	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN	ADM	PUN
PRE-K	55	55	57	57	54	54	58	58	48	48	54	54	54	54
K-HANDICAPPED	6	6	10	10	61	61	57	57	73	73	64	64	64	64
KINDERGARTEN	558	558	529	529	507	507	520	520	519	519	546	546	546	546
GRADES 1 TO 3	1,844	1,844	1,836	1,836	1,813	1,813	1,815	1,815	1,764	1,764	1,853	1,853	1,914	1,914
GRADES 4 TO 6	1,940	1,940	1,965	1,965	1,949	1,949	1,944	1,944	1,878	1,878	1,889	1,889	1,910	1,910
GRADES 7 TO 12	4,076	4,891	4,065	4,878	4,029	4,835	3,971	4,765	3,960	4,752	4,041	4,849	4,008	4,810
TOTAL	8,480	9,295	8,462	9,275	8,412	9,218	8,365	9,160	8,242	9,034	8,447	9,255	8,496	9,298

*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.

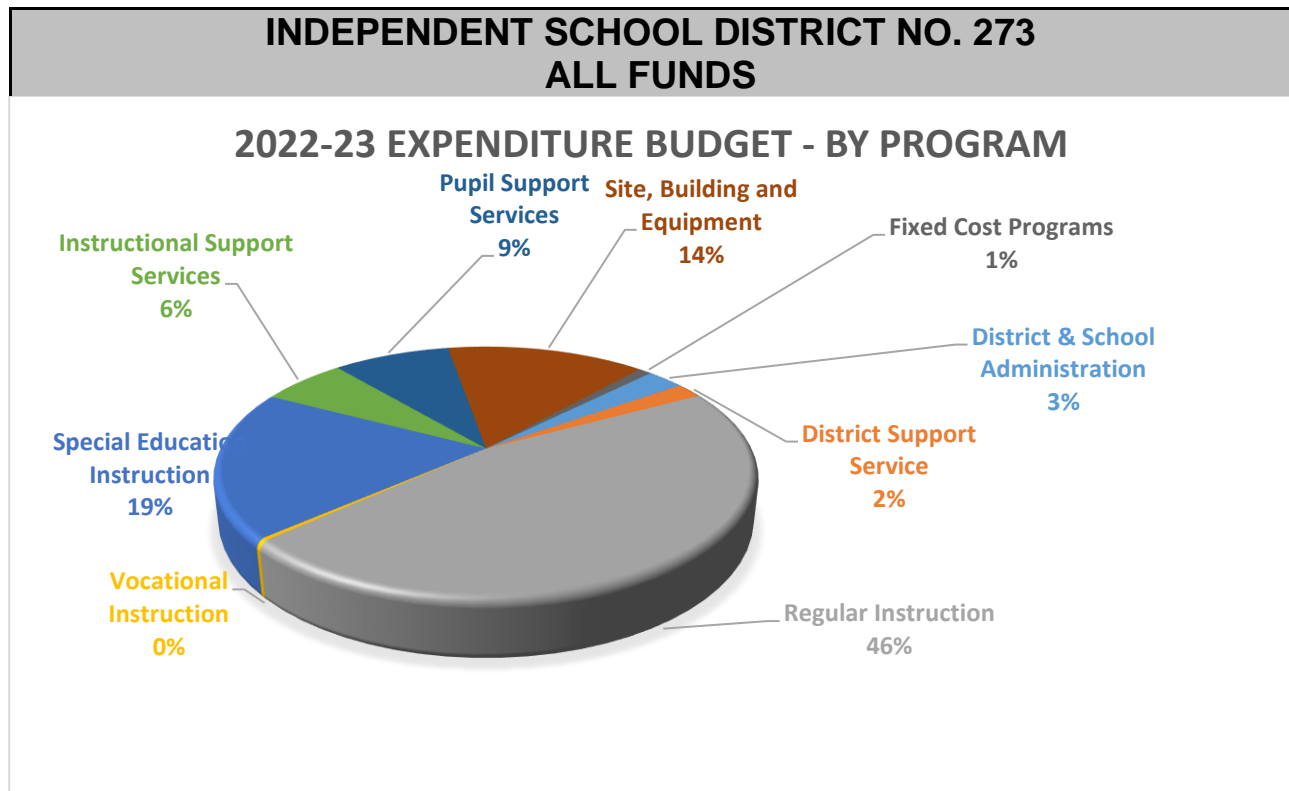
FINANCIAL INFORMATION

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.

This budget represents an increase from the prior year in student average daily membership (ADM) of 49 students for 2022-23. A 2.45% general funding formula increase was approved by the 2021 legislature for 2022-23. 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 \$134,097,137, which is an increase of \$1,024,504 over the FY21-22 Budget. The .9% estimated revenue increase is due to a combination of both revenue increases and decreases. The majority of the increase is due to an increase in the general funding formula. Decreases include

Federal Stimulus funding and other local revenue sources. The revenue in other local revenue sources and miscellaneous revenue will may increase in the fall after the audit is complete and carryover funds for gifts and donations are determined.

Estimated expenditures total \$135,810,322, an increase of \$1,879,736, or 1.4% over the FY21-22 Budget. Increases in expenditures include increased utility and fuel costs and severance costs. Decreases in expenditures are due to reduce Federal Stimulus funding. Other changes in expenditures align with regional inflationary trends.

The estimated unassigned fund balance is \$8,573,143; 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 \$494,065. The estimated committed fund balance of 1% to be used for cash flow is \$1,074,602. The estimated assigned fund balance for severance, alternative compensation, literacy and virtual programming, subsequent year budget, carryover, and the area-learning center is \$4,850,658.

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, 2023, represents 7.1% 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 the purpose of preparation and service of meals, milk, 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, 2023 estimated combined fund balance is \$2,416,085, an increase of \$456,712 from the 2021-22 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, 2023 fund balance is \$714,561 a decrease of \$163,726 from the 2021-22 Final Budget. Estimated revenues and expenses increased due to the change from a fixed cost contract to a cost reimbursable contract. There is a budget of \$75,000 allocated to replace equipment. The District is continuing to look at ways to accelerate equipment replacement in order to spend down fund balance to within MDE guidelines. The district continues to maintain compliance with the Healthy, Hungry Free Kids Act (HHFKA).

Community Service Fund

The estimated June 30, 2023 fund balance is \$1,701,524, an increase of \$620,438 from the 2021-22 Final Budget. Estimated revenues increased by \$1,343,145 and estimated expenditures increased by \$1,114,821 from the previous year Budget. The increase in revenues is primarily a result of modifying program revenues based on participation and adding programming back that was reduced during the pandemic. The increase in expenditures is due to continued adjustment in programming and an intentional realignment of expenditures with programming.

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, 2023 fund balance is expected to be \$3,334,932, a decrease of \$103,125 from the 2021-22 Final Budget. Estimated revenues have minimal change at \$15,124,452 and estimated expenditures increase by \$221,334 from the 2021-22 Final Budget.

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.

The estimated June 30, 2023 fund balance is expected to be \$16,863,915 an increase of \$4,608,743 from the 2021-22 Final Budget. The increase in fund balance is due mainly to the planned issuance of Certificates of Participation to fund the Concord and Countryside additions.

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, 2023 fund balance is \$576,213 an increase of \$0 from the 2021-22 Final Budget. Estimated revenues and expenditures remained 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 2022-23 Adopted Budget reflects the School Board’s plan to maintain the District’s strong financial history while using all available resources to provide educational opportunities to students. The School Board will continue efforts to maintain positive fund balances through a combination of increased funding from the legislature, budget adjustments and voter approved levies.

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

Respectfully submitted,

Margo M. Bauck, RSBO
Interim Director of Business Services

Ra Chhoth
Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



BOARD OF EDUCATION

Erica Allenburg

Leny Wallen-Friedman

Janie Shaw

Julie Greene

Dan Arom

Karen Gabler

Michael Birdman

CENTRAL ADMINISTRATION

Dr. Stacie Stanley, Superintendent

Margo M. Bauck, Interim 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.

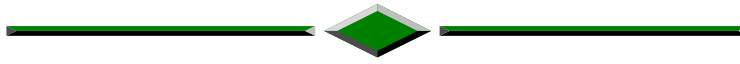
INDEPENDENT SCHOOL DISTRICT #273
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,
AND PROJECTED CHANGES IN FUND BALANCE
Fiscal Year Ending June 30, 2023

	Estimated Balance June 30, 2022	FY22-23 Original Revenues	FY22-23 Original Expenditures	FY22-23 Original Required Transfers	Original Projected Balance June 30, 2023
GENERAL FUND (01)					
Nonspendable - General	-	-	-	-	-
Nonspendable - Capital	-	-	-	-	-
Subtotal Nonspendable	-	-	-	-	-
Restricted for Student Activities	25,830	-	-	-	25,830
Restricted for Staff Development	189,822	1,276,253	1,269,465	-	196,610
Restricted for Capital - Carryover	52,823	-	-	-	52,823
Restricted for Capital	667,162	2,908,458	3,356,818	-	218,802
Restricted for Capital Projects (Tech) Levy	-	1,438,267	1,438,267	-	-
Restricted for Learning & Development	-	1,918,433	1,918,433	-	-
Restricted for Success Center ALC	-	213,634	224,003	10,369	-
Restricted for High School ALP	-	303,037	413,979	110,942	-
Restricted for Gifted Education	-	128,375	1,360,214	1,231,839	-
Restricted for Basic Skills-ML	-	324,070	1,301,462	977,392	-
Restricted for Basic Skills-Compensatory	-	508,305	508,305	-	-
Restricted for Achievement & Integration	-	1,328,646	1,352,887	24,241	-
Restricted for Safe Schools	-	471,748	728,240	256,492	-
Restricted for Basic Skills-Compensatory Ext Time	-	-	-	-	-
Restricted for Long Term Facilities Maintenance	-	9,522,450	8,188,450	(1,334,000)	-
Restricted for Medical Assistance	-	50,000	50,000	-	-
Subtotal Restricted	935,637	20,391,677	22,110,523	1,277,274	494,065
Committed 1% of Unassigned Fund Balance	1,074,602	-	-	-	1,074,602
Subtotal Committed	1,074,602	-	-	-	1,074,602
Assigned for Separation/Retirement Benefits	3,518,111	-	-	750,000	4,268,111
Assigned for Q Comp	187,733	2,158,868	2,371,031	-	(24,430)
Assigned for Literacy and Virtual Programming	1,738,818	-	-	(1,264,825)	473,993
Assigned for Donations Carryover	132,984	99,200	99,200	-	132,984
Subtotal Assigned	5,577,646	2,258,068	2,470,231	(514,825)	4,850,658
Unassigned - Unemployment	(45,864)	60,000	60,000	-	(45,864)
Unassigned - Lease Levy	-	-	-	-	-
Unassigned - Career and Technical	-	95,028	422,070	327,042	-
Unassigned - General	9,163,633	111,292,364	109,413,498	(2,423,491)	8,619,008
Subtotal Unassigned	9,117,769	111,447,392	109,895,568	(2,096,449)	8,573,144
Total General	16,705,654	134,097,137	134,476,322	(1,334,000)	14,992,469
FOOD SERVICE FUND (02)					
Nonspendable	-	-	-	-	-
Restricted	878,288	3,401,260	3,564,985	-	714,563
Total Food Service	878,288	3,401,260	3,564,985	-	714,563
COMMUNITY SERVICE FUND (04)					
Nonspendable Community Ed - General	-	-	-	-	-
Restricted for Community Ed - General	749,679	8,657,227	8,076,247	-	1,330,659
Restricted for ECFE	231,731	618,521	583,237	-	267,015
Restricted for School Readiness	38,180	215,817	211,837	-	42,160
Restricted for Other Community Ed	61,495	229,652	229,459	-	61,688
Total Community Service	1,081,085	9,721,217	9,100,780	-	1,701,522
Total Operating Funds	18,665,027	147,219,614	147,142,087	(1,334,000)	17,408,554
BUILDING FUND (06)					
Nonspendable - Tech Levy	-	-	-	-	-
Restricted for Capital/Technology Levy	740,208	5,650,774	5,792,081	-	598,901
Restricted for \$7M Building Bond	5,779,864	12,500	5,792,364	-	-
Restricted for Lease Levy	-	15,529,915	5,000,000	-	10,529,915
Restricted for Long Term Facilities Maintenance	-	5,272,500	6,606,500	1,334,000	0
Total Building	6,520,072	26,465,689	23,190,945	1,334,000	11,128,816
DEBT SERVICE FUND (07)					
Restricted for Bond Refunding	-	-	-	-	-
Restricted Fund Balance	3,438,058	15,124,452	15,227,578	-	3,334,932
Total Debt Service	3,438,058	15,124,452	15,227,578	-	3,334,932
INTERNAL SERVICE FUND - Dental (20)					
Unassigned Fund Balance	576,212	870,000	870,000	-	576,212
Total Internal Service	576,212	870,000	870,000	-	576,212
TOTAL ALL FUNDS	29,199,369	189,679,755	186,430,610	0	32,448,514

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

2022-2023 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	\$ 41,314,578	\$ 1,089,859	\$ 15,044,488	\$ 5,539,402	\$ 62,988,327
Other Local Revenue	2,883,641	10,353,875	79,964	5,396,372	18,713,852
State Sources	86,342,099	852,630	-	-	87,194,729
Federal Sources	3,556,818	826,113	-	-	4,382,931
TOTAL REVENUE	\$ 134,097,137	\$ 13,122,477	\$ 15,124,452	\$ 10,935,774	\$ 173,279,840
EXPENDITURES:					
<i>Current:</i>					
District & School Administration	\$ 3,595,122	\$ -	\$ -	\$ -	\$ 3,595,122
District Support Service	2,593,803	-	-	-	2,593,803
Regular Instruction	62,052,232	-	-	-	62,052,232
Vocational Instruction	422,070	-	-	-	422,070
Special Education Instruction	25,753,094	-	-	-	25,753,094
Instructional Support Services	8,256,451	-	-	-	8,256,451
Pupil Support Services	11,316,100	-	-	-	11,316,100
Site, Building and Equipment	19,225,149	-	-	23,190,945	42,416,094
Fixed Cost Programs	1,262,301	-	-	-	1,262,301
Food Service	-	3,564,985	-	-	3,564,985
Community Service	-	9,100,780	-	-	9,100,780
<i>Debt Service:</i>					
Principal	-	-	8,015,000	-	8,015,000
Interest and Fiscal Charges	-	-	7,212,578	-	7,212,578
TOTAL EXPENDITURES	\$ 134,476,322	\$ 12,665,765	\$ 15,227,578	\$ 23,190,945	\$ 185,560,610
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (379,185)	\$ 456,712	\$ (103,126)	\$ (12,255,171)	\$ (12,280,770)
OTHER FINANCING SOURCES (USES)					
Transfers In/(Out)	\$ (1,334,000)	\$ -	\$ -	\$ 1,334,000	\$ -
Bond Proceeds/Certificate of Participation	\$ -	\$ -	\$ -	\$ 15,529,915	\$ 15,529,915
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES(USES)	\$ (1,334,000)	\$ -	\$ -	\$ 16,863,915	\$ 15,529,915
FUND BALANCES JULY 1:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 935,637	\$ 1,959,373	\$ 3,438,058	\$ 6,520,072	\$ 12,853,140
Committed	\$ 1,074,602	\$ -	\$ -	\$ -	\$ 1,074,602
Assigned	\$ 5,577,646	\$ -	\$ -	\$ -	\$ 5,577,646
Unassigned - General	\$ 9,117,769	\$ -	\$ -	\$ -	\$ 9,117,769
FUND BALANCE TRANSFERS:					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES JUNE 30:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 494,065	\$ 2,416,085	\$ 3,334,932	\$ 11,128,816	\$ 17,373,898
Committed	\$ 1,074,602	\$ -	\$ -	\$ -	\$ 1,074,602
Assigned	\$ 4,850,658	\$ -	\$ -	\$ -	\$ 4,850,658
Unassigned - General	\$ 8,573,144	\$ -	\$ -	\$ -	\$ 8,573,144



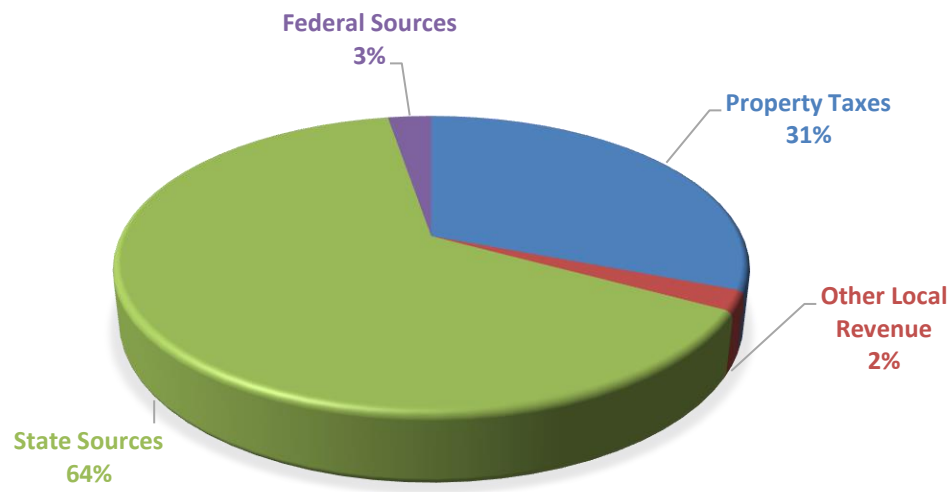
INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND

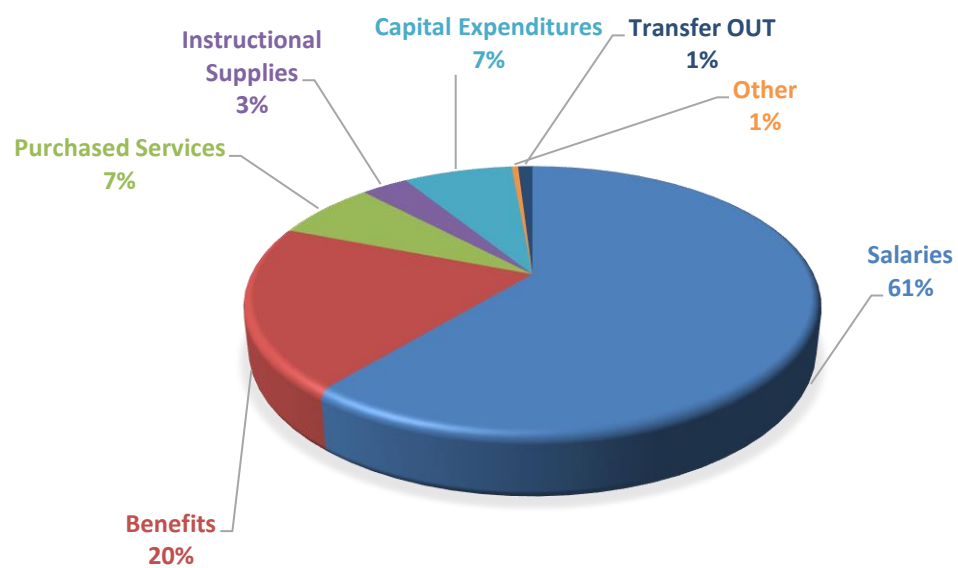
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration,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

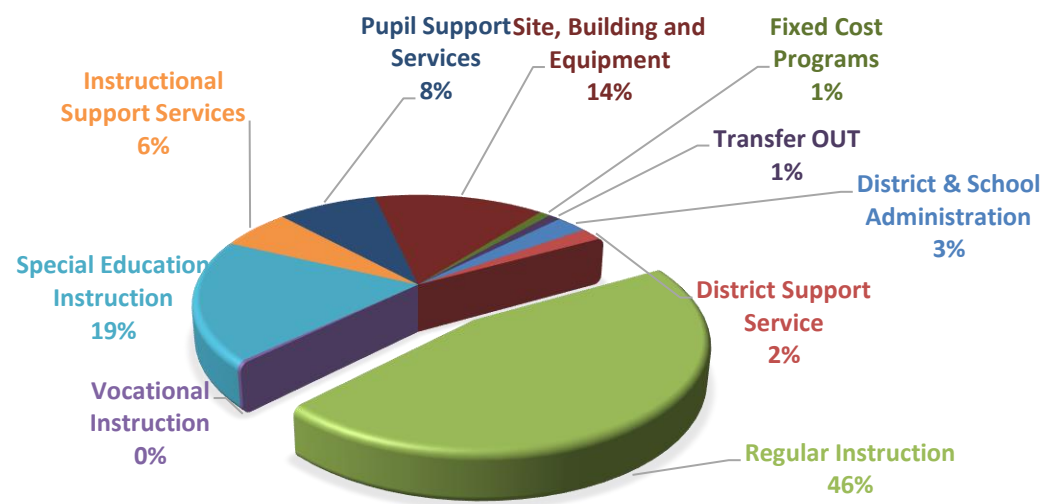
2022-23 REVENUE BUDGET - BY SOURCE



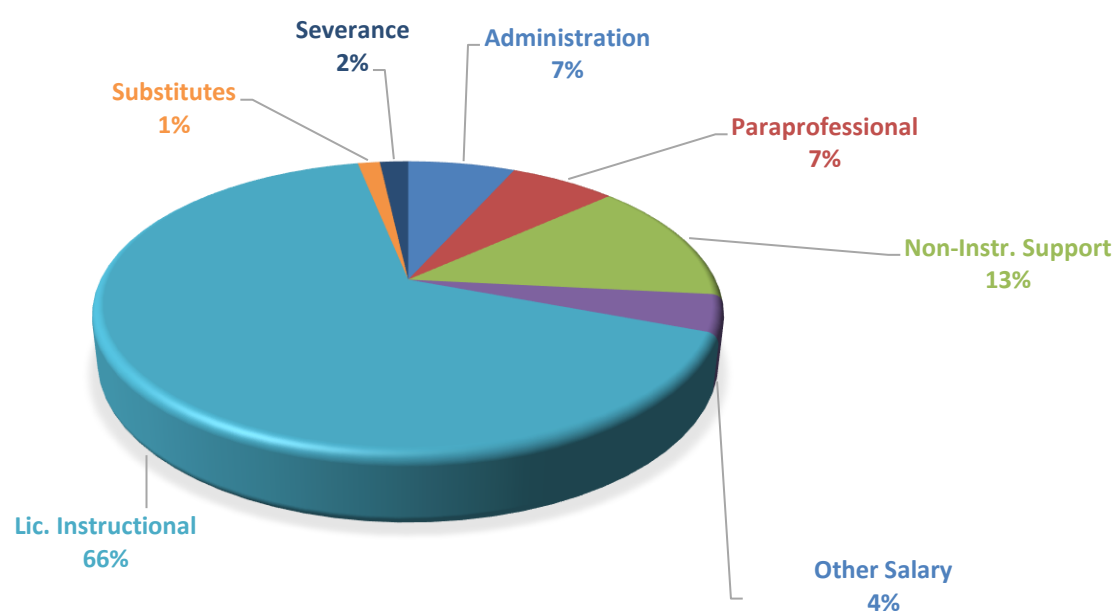
2022-23 EXPENDITURE BUDGET - BY OBJECT



2022-23 EXPENDITURE BUDGET - BY PROGRAM



2022-23 EXPENDITURE BUDGET - SALARY BY OBJ

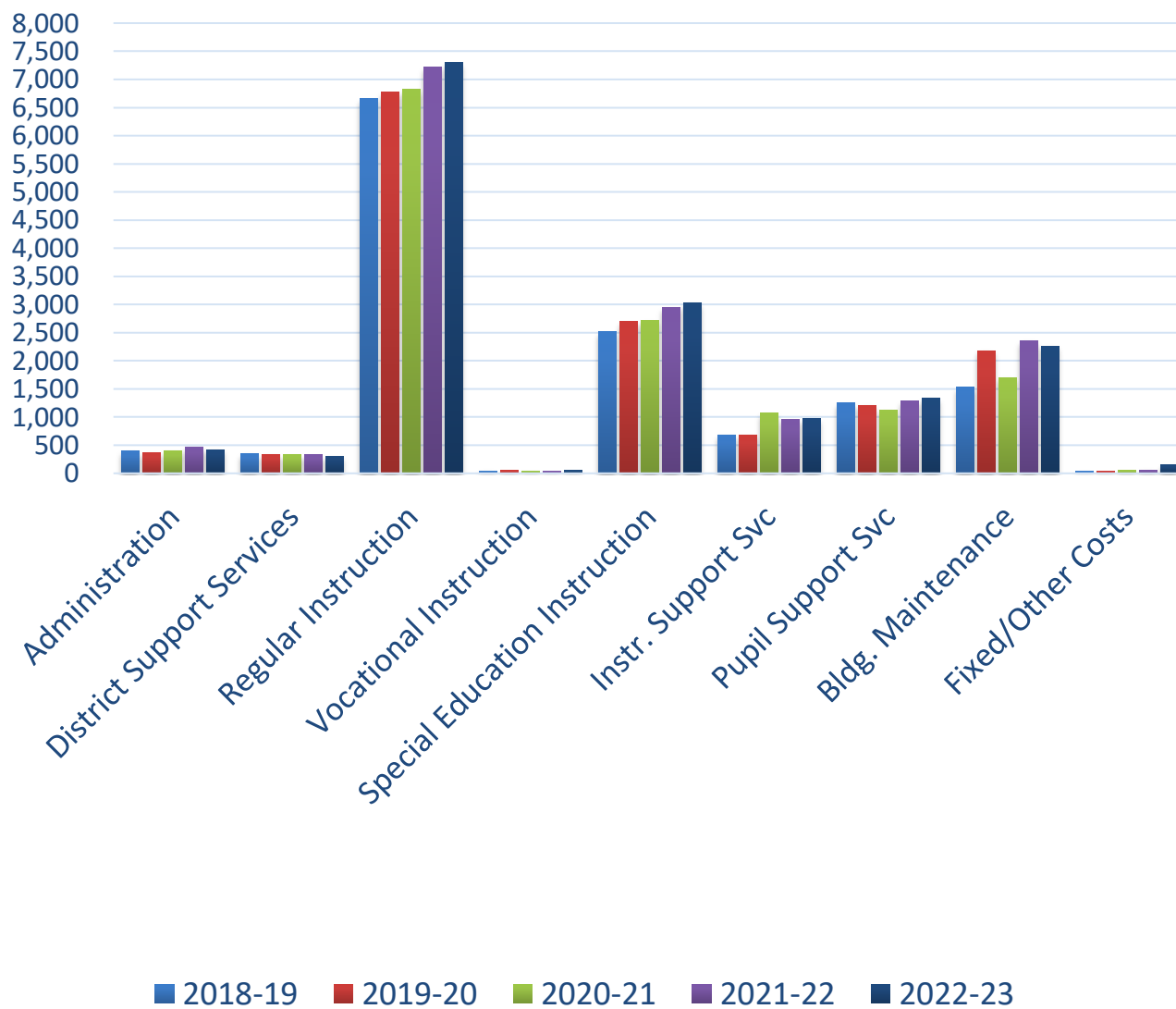


INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND - EXPENDITURES BY PROGRAM

	2018-19	2019-20	2020-21	2021-22	2022-23	2018-19	2019-20	2020-21	2021-22	2022-23
	<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	\$ 3,301,695	\$ 3,009,563	\$ 3,342,784	\$ 3,890,330	\$ 3,595,122	392	360	402	461	423
District Support Service	\$ 2,918,207	\$ 2,800,341	2,714,576	2,760,792	2,593,803	347	335	326	327	305
Regular Instruction	\$ 55,976,301	\$ 56,623,512	56,763,928	60,990,764	62,052,232	6,654	6,769	6,822	7,221	7,304
Vocational Instruction	\$ 371,717	\$ 417,776	347,713	311,537	422,070	44	50	42	37	50
Special Education Instruction	\$ 21,165,695	\$ 22,535,544	22,568,276	24,883,964	25,753,094	2,516	2,694	2,712	2,946	3,031
Instructional Support Services	\$ 5,720,643	\$ 5,713,811	8,891,998	8,118,959	8,256,451	680	683	1,069	961	972
Pupil Support Services	\$ 10,536,840	\$ 10,138,725	9,321,573	10,849,358	11,316,100	1,253	1,212	1,120	1,285	1,332
Site, Building and Equipment*	\$ 12,863,141	\$ 18,232,981	14,066,535	19,888,875	19,225,149	1,529	2,180	1,690	2,355	2,263
Fixed Cost Programs	252,778	\$ 305,513	451,186	504,272	1,262,301	30	37	54	60	149
	\$ 113,107,017	\$ 119,777,765	\$ 118,468,569	\$ 132,198,851	\$ 134,476,322	\$ 13,446	\$ 14,318	\$ 14,237	\$ 15,652	\$ 15,828

GENERAL FUND - COST PER ADM BY PROGRAM



INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND BUDGET

**FY 22-23 With Comparative Information for Fiscal Years 19 thru 22
Revenues & Expenditures - by Program**

	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Final Budget</u>	2022-23 <u>Adopted Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 33,058,228	\$ 33,473,445	\$ 38,708,163	\$ 39,796,208	\$ 41,314,578	\$ 1,518,370	4.6%
Other Local Revenue	5,062,879	6,649,833	2,662,661	4,089,569	2,883,641	\$ (1,205,928)	-23.8%
State Sources	76,567,326	78,527,669	80,834,800	83,447,170	86,342,099	\$ 2,894,929	3.8%
Federal Sources	2,410,766	1,813,876	4,644,825	5,739,686	3,556,818	(2,182,868)	-90.5%
TOTAL REVENUE	\$ 117,099,199	\$ 120,464,822	\$ 126,850,449	\$ 133,072,633	\$ 134,097,137	\$ 1,024,504	0.9%
EXPENDITURES:							
<i>Current:</i>							
District & School Administration	\$ 3,301,695	\$ 3,009,563	\$ 3,342,784	\$ 3,890,330	\$ 3,595,122	\$ (295,208)	-8.9%
District Support Service	2,918,207	2,800,341	2,714,576	2,760,792	2,593,803	\$ (166,989)	-5.7%
Regular Instruction	55,976,301	56,623,512	56,763,928	60,990,764	62,052,232	\$ 1,061,468	1.9%
Vocational Instruction	371,717	417,776	347,713	311,537	422,070	\$ 110,533	29.7%
Special Education Instruction	21,165,695	22,535,544	22,568,276	24,883,964	25,753,094	\$ 869,130	4.1%
Instructional Support Services	5,720,643	5,713,811	8,891,998	8,118,959	8,256,451	\$ 137,492	2.4%
Pupil Support Services	10,536,840	10,138,725	9,321,573	10,849,358	11,316,100	\$ 466,742	4.4%
Site, Building and Equipment*	12,863,141	18,232,981	14,066,535	19,888,875	19,225,149	\$ (663,726)	-5.2%
Fixed Cost Programs	252,778	305,513	451,186	504,272	1,262,301	758,029	299.9%
TOTAL EXPENDITURES	\$ 113,107,017	\$ 119,777,765	\$ 118,468,569	\$ 132,198,851	\$ 134,476,322	\$ 2,277,471	2.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,992,182	\$ 687,058	\$ 8,381,880	\$ 873,782	\$ (379,185)	\$ (1,252,967)	
OTHER FINANCING SOURCES (USES)							
Transfers In/(Out) & Prior Period Adj	\$ (3,659,967)	\$ (2,113,696)	\$ (5,712,368)	\$ (1,731,735)	\$ (1,334,000)	\$ -	
FUND BALANCES JULY 1:							
Nonspendable	\$ 714,427	\$ 31,133	\$ -	\$ -	\$ -		
Restricted	\$ 3,289,820	\$ 2,814,295	\$ 1,459,232	\$ 1,333,034	\$ 935,637		
Committed	\$ 927,819	\$ 1,037,614	\$ 1,068,409	\$ 1,074,602	\$ 1,074,602		
Assigned	\$ 3,535,342	\$ 3,534,808	\$ 3,752,941	\$ 6,094,910	\$ 5,577,646		
Unassigned - General	\$ 5,268,594	\$ 6,764,615	\$ 8,613,512	\$ 9,061,060	\$ 9,117,769		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a				n/a		
FUND BALANCES JUNE 30:							
Nonspendable	\$ 31,133	\$ -	\$ -	\$ -	\$ -		
Restricted	\$ 2,814,295	\$ 1,459,232	\$ 1,333,034	\$ 935,637	\$ 494,065		
Committed	\$ 1,037,614	\$ 1,068,409	\$ 1,074,602	\$ 1,074,602	\$ 1,074,602		
Assigned	\$ 3,534,808	\$ 3,752,941	\$ 6,094,910	\$ 5,577,646	\$ 4,850,658		
Unassigned - General	\$ 6,764,615	\$ 8,613,512	\$ 9,061,060	\$ 9,117,769	\$ 8,573,143		

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

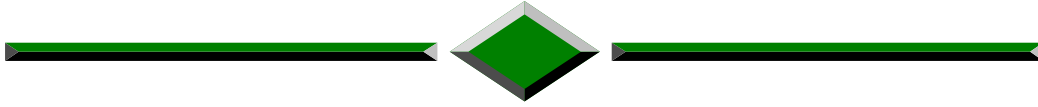
INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND BUDGET

**FY 22-23 With Comparative Information for Fiscal Years 19 thru 22
Revenues & Expenditures - by Object**

	2018-19	2019-2020	2020-21	2021-22	2022-23	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	\$ 33,058,228	\$ 33,473,445	\$ 38,708,163	\$ 39,796,208	\$ 41,314,578	\$ 1,518,370	4.6%
Other Local Revenue	5,062,879	\$ 6,649,833	\$ 2,662,661	\$ 4,089,569	2,883,641	\$ (1,205,928)	-23.8%
State Sources	76,567,326	\$ 78,527,669	\$ 80,834,800	\$ 83,447,170	86,342,099	\$ 2,894,929	3.8%
Federal Sources	2,410,766	\$ 1,813,876	\$ 4,644,825	\$ 5,739,686	3,556,818	(2,182,868)	-90.5%
TOTAL REVENUE	\$ 117,099,199	\$ 120,464,822	\$ 126,850,449	\$ 133,072,633	\$ 134,097,137	\$ 1,024,504	0.9%
EXPENDITURES:							
Salaries	\$ 71,015,698	\$ 71,815,493	\$ 75,487,382	\$ 81,481,413	\$ 82,890,782	\$ 1,409,369	2.0%
Benefits	23,643,161	24,933,024	24,406,216	25,181,349	27,055,281	\$ 1,873,932	7.9%
Purchased Services	9,607,417	10,991,178	9,239,838	10,609,159	9,508,186	\$ (1,100,973)	-11.5%
Instructional Supplies	4,159,349	3,556,859	4,026,696	4,183,648	4,346,111	\$ 162,463	3.9%
Capital Expenditures	4,355,703	5,734,810	4,404,309	10,199,708	10,082,682	\$ (117,026)	-2.7%
Other Expenditures	325,690	632,703	584,823	543,573	593,279	49,706	15.3%
TOTAL EXPENDITURES	\$ 113,107,017	\$ 117,664,068	\$ 118,149,263	\$ 132,198,850	\$ 134,476,322	\$ 2,277,472	2.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,992,182	\$ 2,800,754	\$ 8,701,186	\$ 873,783	\$ (379,185)		
OTHER FINANCING SOURCES (USES)							
Capital Eq. Note & Transfers In/(Out)	\$ (3,659,967)	\$ (2,113,696)	\$ (5,712,368)	\$ (1,731,735)	\$ (1,334,000)		
FUND BALANCES JULY 1:							
Nonspendable	\$ 714,427	\$ 31,133	\$ -	\$ -	\$ -		
Restricted	\$ 3,289,820	\$ 2,814,295	\$ 1,459,232	\$ 1,333,034	\$ 935,637		
Committed	\$ 927,819	\$ 1,037,614	\$ 1,068,409	\$ 1,074,602	\$ 1,074,602		
Assigned	\$ 3,535,342	\$ 3,534,808	\$ 3,752,941	\$ 6,094,910	\$ 5,577,646		
Unassigned - General	\$ 5,268,594	\$ 6,764,615	\$ 8,613,512	\$ 9,061,060	\$ 9,117,769		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a			n/a		
FUND BALANCES JUNE 30:							
Nonspendable	\$ 31,133	\$ -	\$ -	\$ -	\$ -		
Restricted	\$ 2,814,295	\$ 1,459,232	\$ 1,333,034	\$ 935,637	\$ 494,065		
Committed	\$ 1,037,614	\$ 1,068,409	\$ 1,074,602	\$ 1,074,602	\$ 1,074,602		
Assigned	\$ 3,534,808	\$ 3,752,941	\$ 6,094,910	\$ 5,577,646	\$ 4,850,658		
Unassigned - General	\$ 6,764,615	\$ 8,613,512	\$ 9,061,060	\$ 9,117,769	\$ 8,573,143		

*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

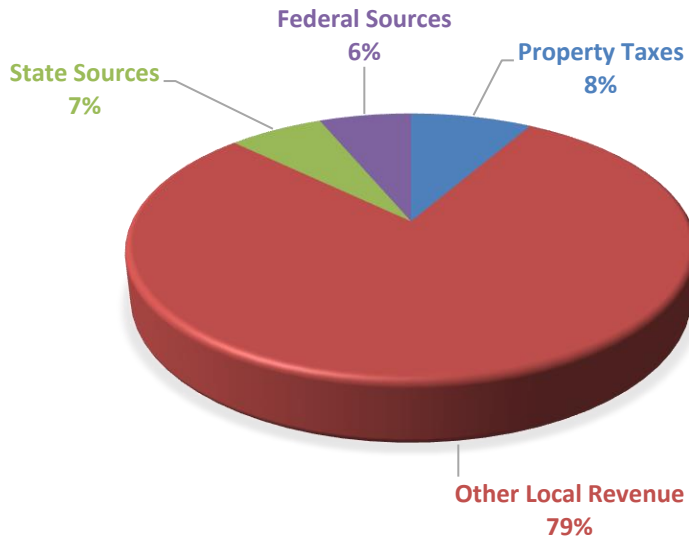
SPECIAL REVENUE FUNDS

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.

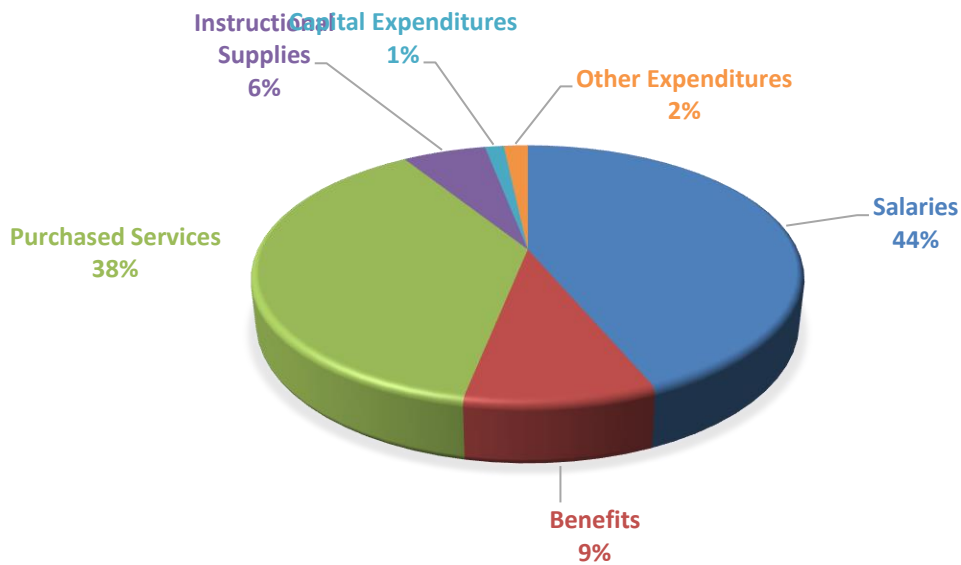
INDEPENDENT SCHOOL DISTRICT NO. 273

SPECIAL REVENUE FUNDS

2022-23 REVENUE BUDGET - BY SOURCE



2022-23 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET
FY 22-23 With Comparative Information for Fiscal Years 19 thru 22
Revenues & Expenditures - by Object**

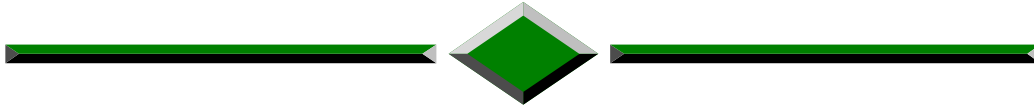
	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Final Budget</u>	<u>2022-23</u> <u>Adopted Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
REVENUES:							
Other Local Revenue	\$ 2,267,813	\$ 1,665,784	\$ 33,158	\$ 2,257,167	\$ 2,410,910	\$ 153,743	6.8%
State Sources	123,311	108,624	-	117,311	164,237	\$ 46,926	38.1%
Federal Sources	649,082	701,510	1,391,279	648,839	826,113	177,274	27.3%
TOTAL REVENUE	\$ 3,040,206	\$ 2,475,919	\$ 1,424,437	\$ 3,023,317	\$ 3,401,260	\$ 377,943	12.4%
EXPENDITURES:							
Salaries	\$ 277,618	\$ 182,436	\$ 60,349	\$ 295,653	\$ 421,591	\$ 125,938	45.4%
Benefits	78,757	89,027	89,390	83,941	113,560	\$ 29,619	37.6%
Purchased Services	2,395,361	1,955,573	1,064,334	2,408,287	2,746,316	\$ 338,029	14.1%
Supplies and Commodities	158,497	144,513	107,647	178,377	172,136	\$ (6,241)	-3.9%
Capital Expenditures	36,287	277,500	108,000	100,614	111,382	10,768	29.7%
TOTAL EXPENDITURES	\$ 2,946,520	\$ 2,649,049	\$ 1,429,720	\$ 3,066,872	\$ 3,564,985	\$ 498,113	16.9%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 93,686	\$ (173,130)	\$ (5,283)	\$ (43,555)	\$ (163,725)		
OTHER FINANCING SOURCES (USES)							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FUND BALANCES JULY 1:							
Nonspendable - Food Service							
Restricted - Food Service	\$ 1,006,569	\$ 1,100,255	\$ 927,125	\$ 921,842	\$ 878,287		
FUND BALANCE TRANSFERS:							
Restricted	\$ -				\$ -		
FUND BALANCES JUNE 30:							
Nonspendable - Food Service							
Restricted - Food Service	\$ 1,100,255	\$ 927,125	\$ 921,842	\$ 878,287	\$ 714,562		

INDEPENDENT SCHOOL DISTRICT NO. 273

COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET

**FY 22-23 With Comparative Information for Fiscal Years 19 thru 22
Revenues & Expenditures - by Object**

	2018-19	2019-20	2020-21	2021-22	2022-23	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	\$ 1,071,855	\$ 1,118,879	\$ 1,101,182	\$ 1,106,416	\$ 1,089,859	\$ (16,557)	-1.5%
Other Local Revenue	6,522,616	5,902,664	3,312,484	6,746,370	7,944,051	\$ 1,197,681	18.4%
State Sources	461,119	532,341	531,801	525,286	687,307	\$ 162,021	35.1%
Federal Sources	-	-	445,807	-	-	-	#DIV/0!
TOTAL REVENUE	\$ 8,055,590	\$ 7,553,883	\$ 5,391,274	\$ 8,378,072	\$ 9,721,217	\$ 1,343,145	18.1%
EXPENDITURES:							
Salaries	\$ 4,843,894	\$ 4,964,444	\$ 3,144,219	\$ 4,676,976	\$ 5,104,363	\$ 427,387	8.8%
Benefits	1,200,575	1,188,897	730,911	1,085,689	1,090,682	\$ 4,993	0.4%
Purchased Services	1,411,669	1,235,397	968,706	1,564,737	2,059,977	\$ 495,240	35.1%
Instructional Supplies	415,428	323,857	260,517	419,357	573,958	\$ 154,601	37.2%
Capital Expenditures	40,504	52,617	27,656	75,000	57,000	\$ (18,000)	-44.4%
Other Expenditures	13,589	92,819	98,349	164,200	214,800	50,600	372.4%
TOTAL EXPENDITURES	\$ 7,925,659	\$ 7,858,032	\$ 5,230,357	\$ 7,985,959	\$ 9,100,780	\$ 1,114,821	14.1%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 129,931	\$ (304,149)	\$ 160,917	\$ 392,113	\$ 620,439		
OTHER FINANCING SOURCES (USES)							
Operating Transfer In/(Out)	\$ 62,117	\$ (100,000)	\$ -	\$ -	\$ -		
FUND BALANCES JULY 1:							
Restricted - Community Service	\$ 740,156	\$ 932,204	\$ 528,055	\$ 688,974	\$ 1,081,089		
FUND BALANCE TRANSFERS:							
Restricted	\$ -				\$ -		
FUND BALANCES JUNE 30:							
Restricted - Community Service	\$ 932,204	\$ 528,055	\$ 688,974	\$ 1,081,089	\$ 1,701,525		



INDEPENDENT SCHOOL DISTRICT NO. 273

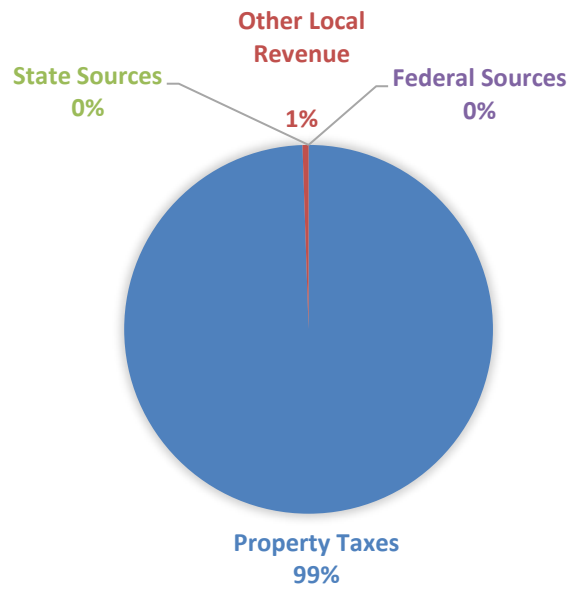
DEBT SERVICE FUND

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.

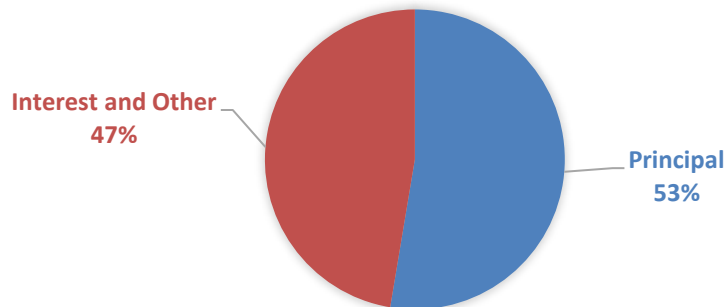
INDEPENDENT SCHOOL DISTRICT NO. 273

DEBT SERVICE FUND

2022-23 REVENUE - BY SOURCE



2022-23 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

DEBT SERVICE FUND BUDGET

**FY 22-23 With Comparative Information for Fiscal Years 19 thru 22
Revenues & Expenditures - by Object**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Final Budget</u>	<u>2022-23</u> <u>Adopted Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 15,054,762	\$ 15,922,424	\$ 14,737,097	\$ 15,079,339	\$ 15,044,488	\$ (34,851)	-0.2%
Other Local Revenue	85,069	243,125	5,004	50,000	79,964	29,964	35.2%
State Sources	-	-	-	-	-	-	0.0%
Federal Sources	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 15,139,831	\$ 16,165,549	\$ 14,742,101	\$ 15,129,339	\$ 15,124,452	\$ (4,887)	0.0%
EXPENDITURES:							
<i>Debt Service:</i>							
Principal	\$ 7,405,000	\$ 8,140,000	\$ 7,050,000	\$ 7,540,000	\$ 8,015,000	\$ 475,000	6.4%
Bond Refunding	-	21,895,000	-	-	-	-	#DIV/0!
Interest and fiscal charges	7,267,193	7,595,560	7,679,481	7,466,244	7,212,578	(253,666)	-3.5%
TOTAL EXPENDITURES	\$ 14,672,193	\$ 37,630,560	\$ 14,729,481	\$ 15,006,244	\$ 15,227,578	\$ 221,334	1.5%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 467,638	\$ (21,465,011)	\$ 12,620	\$ 123,095	\$ (103,125)		
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	\$ 589,745	\$ 21,895,000	\$ 275,383	\$ -	\$ -		
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES(USES)	\$ 589,745	\$ 21,895,000	\$ 275,383	\$ -	\$ -		
FUND BALANCES JULY 1:							
Restricted	\$ 1,539,588	\$ 2,596,971	\$ 3,026,960	\$ 3,314,963	\$ 3,438,058		
FUND BALANCE TRANSFERS:							
Restricted	n/a	n/a			n/a		
FUND BALANCES JUNE 30:							
Restricted	\$ 2,596,971	\$ 3,026,960	\$ 3,314,963	\$ 3,438,058	\$ 3,334,932		

INDEPENDENT SCHOOL DISTRICT NO. 273

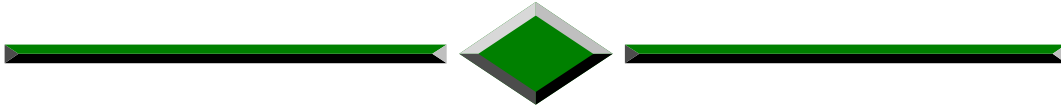
**DEBT SERVICE
Schedule of Long Term Debt and
Schedule of Long Term Debt Principal and Interest Maturities**

SCHEDULE OF LONG TERM DEBT AS OF JUNE 30, 2021

<u>LONG TERM DEBT</u>	<u>ISSUE DATE</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>BALANCE OUTSTANDING</u>
G.O. Alternative Facilities Bonds	12/30/2014	3.00-3.50%	2/1/2035	6,050,000
G.O. Building Bonds	7/22/2015	4.00-5.00%	2/1/2037	102,155,000
G.O. Facilities Maintenance & Building Bonds	4/13/2017	2.50-4.00%	2/1/2031	16,350,000
G.O. Facilities Maintenance & Building Bonds	5/2/2019	3.00-5.00%	2/1/2036	24,075,000
School Building Refunding Bonds	11/14/2019	5.00%	2/1/2024	15,465,000
Alternative Facilities Refunding Bonds	11/5/2020	3.00-4.00%	2/1/2026	9,085,000
G.O. Facilities Maintenance Bonds	5/27/2021	2.00-3.00%	2/1/2031	10,585,000
TOTAL LONG TERM DEBT				<u>\$183,765,000</u>

SCHEDULE OF LONG TERM DEBT PRINCIPAL AND INTEREST MATURITIES

<u>FISCAL YEAR ENDING 30-Jun</u>	<u>BOND PRINCIPAL</u>	<u>BOND INTEREST</u>	<u>TOTAL</u>
2022	7,540,000	7,385,884	14,925,884
2023	8,015,000	7,011,113	15,026,113
2024	7,625,000	6,629,463	14,254,463
2025	7,780,000	6,251,613	14,031,613
2026	10,510,000	5,929,763	16,439,763
2027-2031	70,750,000	21,887,788	92,637,788
2032-2036	62,135,000	8,874,663	71,009,663
2037	9,410,000	376,400	9,786,400
TOTALS	<u>\$183,765,000</u>	<u>\$64,346,687</u>	<u>\$248,111,687</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.

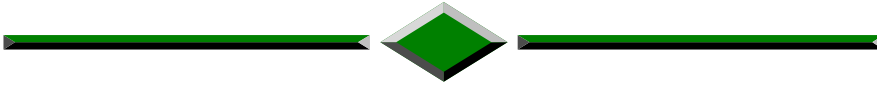
INDEPENDENT SCHOOL DISTRICT NO. 273

CAPITAL PROJECT- BUILDING CONSTRUCTION FUND BUDGET

**FY 22-23 With Comparative Information for Fiscal Years 19 thru 22
Revenues & Expenditures - by Object**

	2018-19	2019-20	2020-21	2021-22	2022-23	Increase/ (Decrease)	% Inc/(Dec)
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>		
<u>REVENUES:</u>							
Property Taxes	\$ 5,300,000	\$ 5,914,554	\$ 4,920,118	\$ 5,099,681	\$ 5,539,402	\$ 439,721	8.3%
Other Local Revenue	250,023	1,113,170	225,376	7,427,053	5,396,372	\$ (2,030,681)	-812.2%
State Sources	-	-	-	-	-	\$ -	
Federal Sources	-	-	-	-	-	-	
TOTAL REVENUE	\$ 5,550,023	\$ 7,027,724	\$ 5,145,494	\$ 12,526,734	\$ 10,935,774	\$ (1,590,960)	-28.7%
<u>EXPENDITURES:</u>							
<i>Current:</i>							
Salaries and Wages	\$ 1,794,081	\$ 2,566,588	\$ 2,601,312	\$ 3,098,733	\$ 2,223,123	\$ (875,610)	-48.8%
Employee Benefits	545,289	805,670	754,098	-	266,366	\$ 266,366	48.8%
Purchased Services	1,102,147	1,339,888	1,951,348	4,597,046	5,870,364	\$ 1,273,318	115.5%
Supplies and Materials	-	-	-	927,594	3,000	\$ (924,594)	#DIV/0!
Capital Expenditures	24,489,310	14,978,852	22,099,094	6,507,667	14,828,092	\$ 8,320,425	34.0%
Other Expenditures	191,667	-	151,943	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 28,122,494	\$ 19,690,999	\$ 27,557,795	\$ 15,131,040	\$ 23,190,945	\$ 8,059,905	28.7%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (22,572,471)	\$ (12,663,275)	\$ (22,412,301)	\$ (2,604,306)	\$ (12,255,171)		
OTHER FINANCING SOURCES (USES)							
Transfers In/(Out)	\$ 3,151,386	\$ -	\$ 6,035,164	\$ 1,731,735	\$ 1,334,000		
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -		
General Obligation Bond Proceeds/Premiums/Cert of Participation	\$ 24,693,695	\$ -	\$ 11,355,841	\$ -	\$ 15,529,915		
TOTAL OTHER FINANCING SOURCES(USES)	\$ 27,845,081	\$ -	\$ 17,391,005	\$ 1,731,735	\$ 16,863,915		
FUND BALANCES JULY 1:							
Unassigned	\$ 19,804,605	\$ 25,077,215	\$ 12,413,940	\$ 7,392,644	\$ 6,520,073		
FUND BALANCE TRANSFERS:							
Unassigned	\$ -				\$ -		
FUND BALANCES JUNE 30:							
Unassigned	\$ 25,077,215	\$ 12,413,940	\$ 7,392,644	\$ 6,520,073	\$ 11,128,816		

*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 for its self-insured dental program

INDEPENDENT SCHOOL DISTRICT NO. 273

INTERNAL SERVICE FUND BUDGET

**FY 22-23 With Comparative Information for Fiscal Years 19 thru 22
Statement of Net Assets**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Final Budget</u>	<u>2022-23</u> <u>Adopted Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<u>NON OPERATING INCOME:</u>							
Contribution from the General Fund	\$ 872,731	\$ 855,860	\$ 871,285	\$ 870,000	\$ 870,000	\$ -	0.0%
TOTAL NON OPERATING INCOME	\$ 872,731	\$ 855,860	\$ 871,285	\$ 870,000	\$ 870,000	\$ -	0.0%
<u>NON OPERATING EXPENSE:</u>							
Contribution to the General Fund	\$ 867,493	\$ 744,260	\$ 896,278	\$ 870,000	\$ 870,000	\$ -	0.0%
TOTAL NON OPERATING EXPENSE	\$ 867,493	\$ 744,260	\$ 896,278	\$ 870,000	\$ 870,000	\$ -	0.0%
CHANGE IN NET ASSETS	\$ 5,238	\$ 111,600	\$ (24,994)	\$ -	\$ -		
NET ASSETS JULY 1:							
Unrestricted	\$ 484,367	\$ 489,605	\$ 601,205	\$ 576,212	\$ 576,213		
NET ASSETS JUNE 30:							
Unrestricted	\$ 489,605	\$ 601,205	\$ 576,212	\$ 576,213	\$ 576,213		

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.

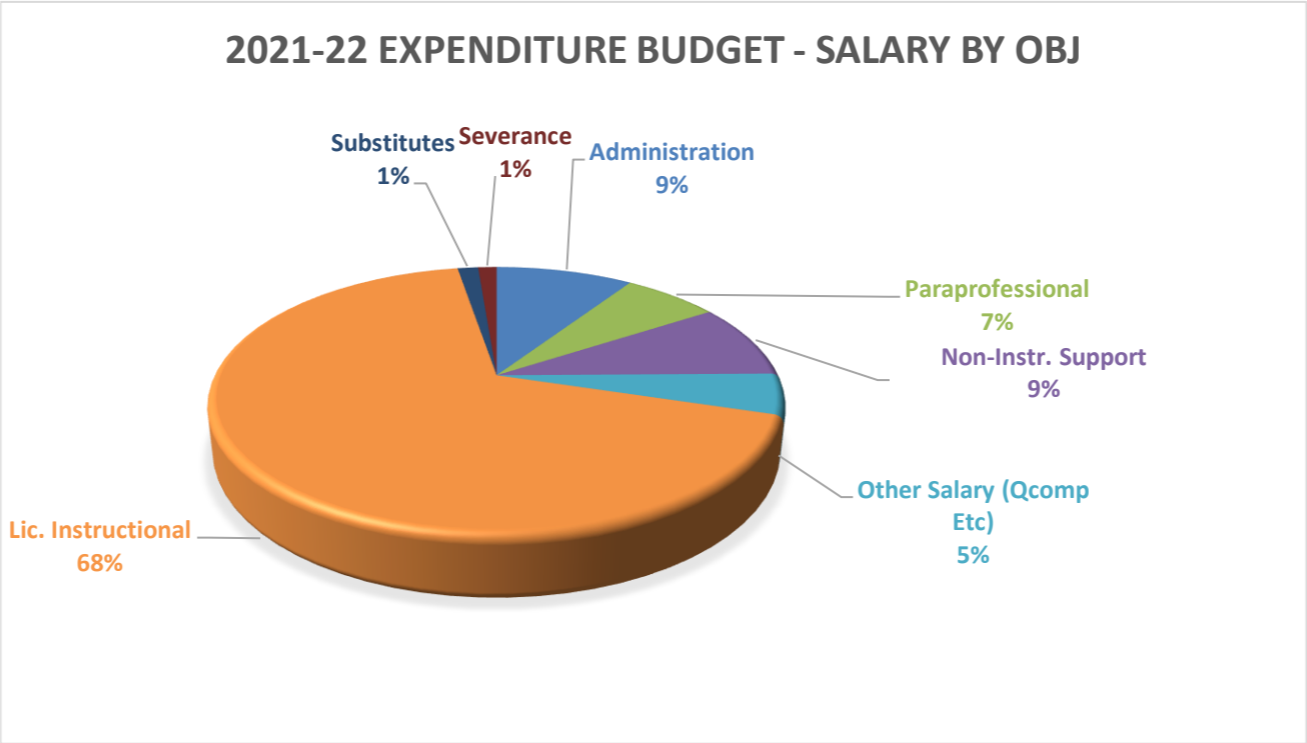
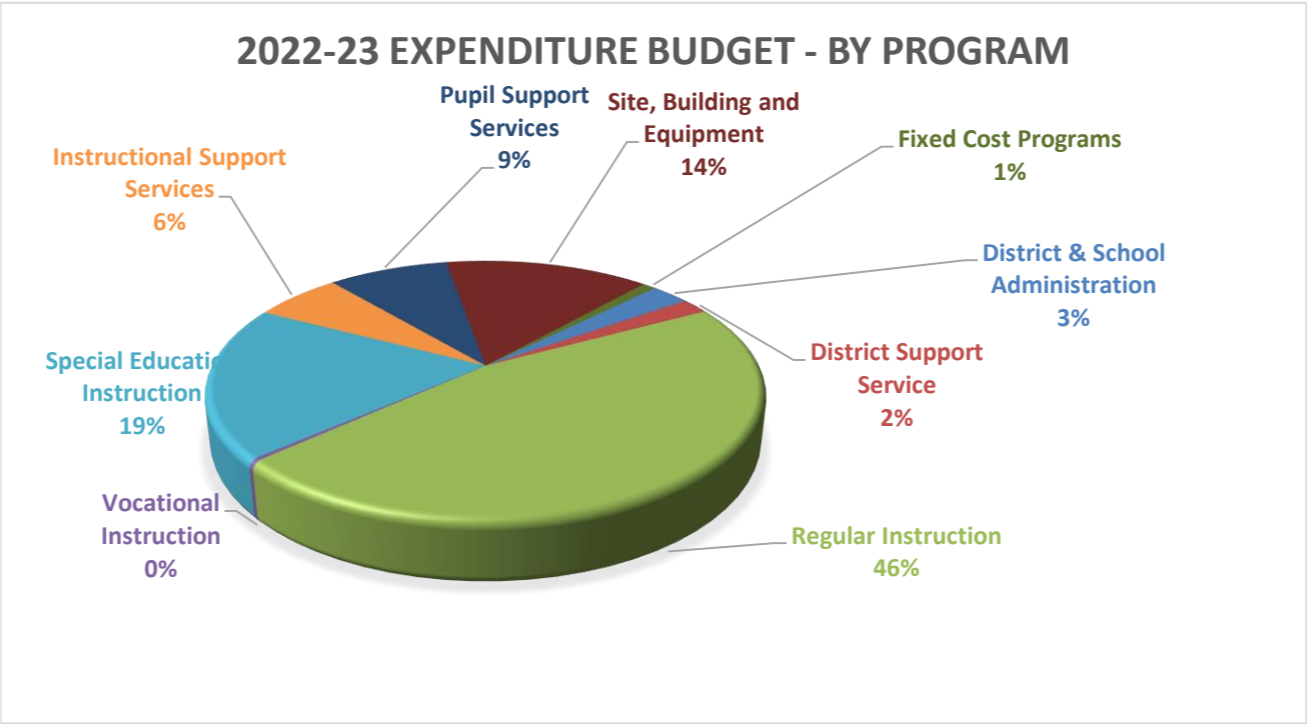
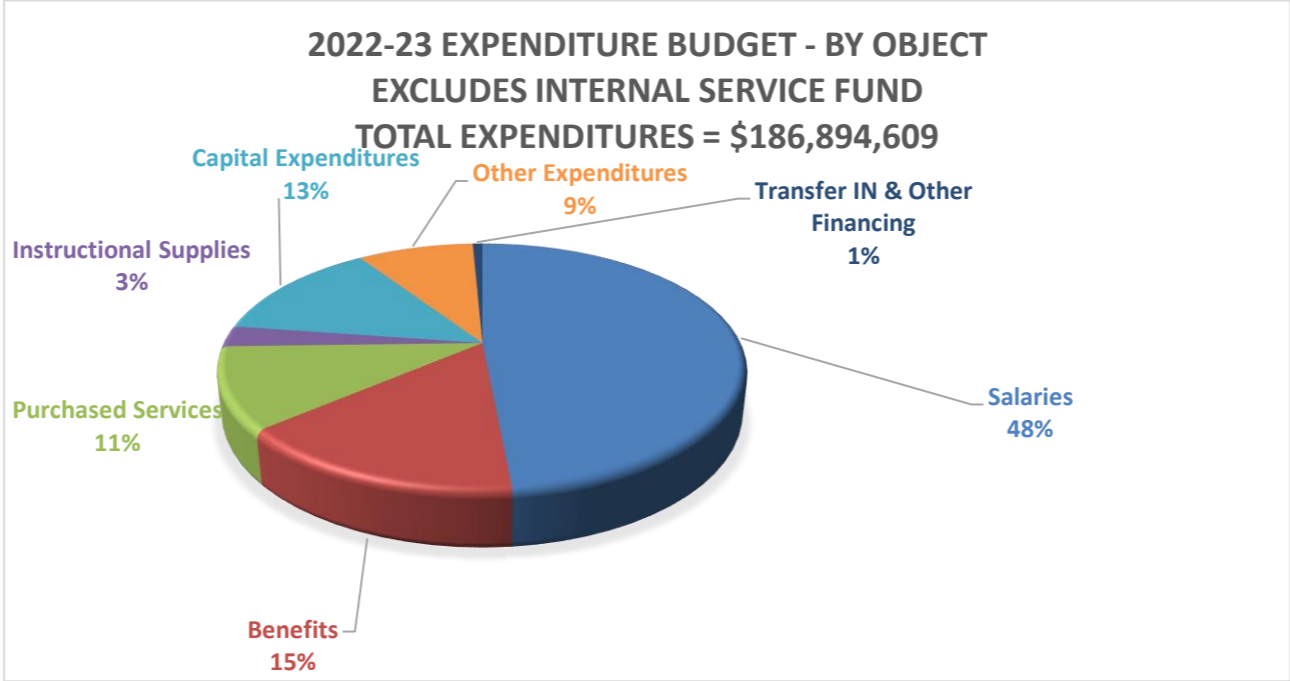
Site, Buildings and Equipment

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.

INDEPENDENT SCHOOL DISTRICT NO. 273
ALL FUNDS



Edina Public Schools
Revenue By FUND

FUND	FY19-20 ACTUAL	FY20-21 ACTUAL	FY 21-22 FINAL BUDGET	FY22-23 ADOPTED BUDGET
GENERAL	120,464,822	127,849,253	133,072,633	134,097,137
FOOD SERVICE	2,475,919	1,424,438	3,023,317	3,401,260
COMMUNITY SERVICES	7,553,883	5,391,273	8,378,072	9,721,217
CONSTRUCTION	7,027,724	22,536,499	14,258,469	27,799,689
DEBT SERVICE	38,060,549	25,447,483	15,129,339	15,124,452
SELF INSURANCE	855,860	871,285	870,000	870,000
GRAND TOTAL	176,438,758	183,520,231	174,731,830	191,013,755

Edina Public Schools
ORG by FUND

FUND	ORGANIZATION	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY 21-22 FINAL BUDGET	FY22-23 ADOPTED
General	DISTRICT WIDE	113,344,448	117,349,082	125,360,276	125,360,276	125,360,276	131,503,587
General	OUR LADY OF GRACE			-	-		-
General	COMMUNITY CENTER			74,080	74,080		98,000
General	TRANSPORTATION FACILITY			13,300	13,300		11,040
General	SOUTH VIEW MIDDLE SCHOOL	356,444	364,360	500,088	500,088	371,163	351,002
General	VALLEY VIEW MIDDLE SCHOOL	193,827	294,937	56,781	56,781	159,863	164,756
General	EDINA HIGH SCHOOL	2,482,737	2,073,445	1,586,679	1,586,679	2,213,699	1,626,197
General	CONCORD	82,755	49,026	34,120	34,120	372,294	40,289
General	CORNELIA	62,198	100,901	57,417	57,417	73,123	66,746
General	COUNTRYSIDE	113,408	88,325	70,621	70,621	54,382	54,578
General	HIGHLANDS	106,981	77,194	39,100	39,100	93,883	60,421
General	CREEK VALLEY	283,695	56,912	42,462	42,462	53,266	107,766
General	NORMANDALE	72,706	10,641	9,850	9,850	9,275	9,381
General	ELEM EVA			2,591	2,591		-
General	ECSE			1,890	1,890		3,373
General Total		117,099,200	120,464,822	127,849,253	127,849,253	133,072,633	134,097,137
Food Service	DISTRICT WIDE	950,376	2,475,919	1,424,438	1,424,438	933,485	1,165,138
Food Service	OUR LADY OF GRACE	16,549	-	-	-	16,549	17,707
Food Service	SOUTH VIEW MIDDLE SCHOOL	317,002	-	-	-	317,002	339,191
Food Service	VALLEY VIEW MIDDLE SCHOOL	319,775	-	-	-	319,775	342,159
Food Service	EDINA HIGH SCHOOL	565,904	-	-	-	565,904	605,517
Food Service	CONCORD	186,344	-	-	-	186,344	199,388
Food Service	CORNELIA	112,321	-	-	-	112,321	120,183
Food Service	COUNTRYSIDE	141,913	-	-	-	141,913	151,847
Food Service	HIGHLANDS	116,296	-	-	-	116,296	124,438
Food Service	CREEK VALLEY	141,632	-	-	-	141,632	151,547
Food Service	NORMANDALE	172,097	-	-	-	172,097	184,145
Food Service Total		3,040,208	2,475,919	1,424,438	1,424,438	3,023,317	3,401,260
Community Ed	DISTRICT WIDE	8,117,707	7,553,883	5,272,853	5,272,853	8,378,072	9,376,967
Community Ed	COMMUNITY CENTER			85,140	85,140		196,000
Community Ed	SOUTH VIEW MIDDLE SCHOOL			17,825	17,825		74,125
Community Ed	VALLEY VIEW MIDDLE SCHOOL			15,456	15,456		74,125
Community Ed Total		8,117,707	7,553,883	5,391,273	5,391,273	8,378,072	9,721,217
Construction	DISTRICT WIDE	33,395,103	7,026,549	22,536,499	22,536,499	14,258,469	27,799,689
Construction	SOUTH VIEW MIDDLE SCHOOL	-	1,175	-	-	-	-
Construction	CONCORD	-	-	-	-	-	-
Alt Facility	CORNELIA	-	-	-	-	-	-
Construction Total		33,395,103	7,027,724	22,536,499	22,536,499	14,258,469	27,799,689
Debt	DISTRICT WIDE	15,729,577	38,060,549	25,447,483	25,447,483	15,129,339	15,124,452
Debt Total		15,729,577	38,060,549	25,447,483	25,447,483	15,129,339	15,124,452
Self Insurance	DISTRICT WIDE	872,731	855,860	871,285	871,285	870,000	870,000
Self Insurance Total		872,731	855,860	871,285	871,285	870,000	870,000
Grand Total		178,254,526	176,438,758	183,520,231	183,520,231	174,731,830	191,013,755

Edina Public Schools Program by Revenue

FUND	PROGRAM	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY 21-22 FINAL BUDGET	FY22-23 ADOPTED
General	GENERAL	82,484,543	84,259,511	89,615,039	89,615,039	89,615,039	96,370,452
General	GENERAL ADMINISTRATIVE SUPPORT	-	-	-	-	#NAME?	-
General	COMMUNICATIONS	7,350	3,400	600	600	10,966	2,000
General	BUSINESS SUPPORT SERVICES	-	-	84,466	84,466	-	-
General	GENERAL ELEMENTARY	2,782,368	4,811,218	3,495,802	3,495,802	3,006,333	2,606,629
General	TITLE II IMPROVING TEACH QLTY	83,840	102,520	60,777	60,777	152,003	151,773
General	TITLE III, PART A ENGLISH LA	26,859	69,588	67,151	67,151	64,825	68,226
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	929,124	914,626	692,797	692,797	794,905	801,637
General	SECONDARY GENERAL	-	-	-	-	-	-
General	TITLE I BASIC ESEA PROGRAM	197,884	170,363	181,092	181,092	154,857	164,730
General	GIFTED & TALENTED	130,747	126,430	124,301	124,301	139,228	128,375
General	ENGLISH LEARNERS	-	-	303,868	303,868	-	-
General	FOREIGN LANGUAGE	73,275	1,741	2,900	2,900	-	3,000
General	FAMILY LIVING SCIENCE	1,565	2,815	40	40	3,282	1,800
General	INDUSTRIAL EDUCATION	-	-	-	-	-	-
General	INSTRUMENTAL MUSIC	34,463	32,744	22,112	22,112	22,513	25,000
General	CO-CURRICULAR ACTIVITIES	601,369	508,221	217,780	217,780	577,609	397,466
General	BOYS/GIRLS ATHLETICS	389,910	248,592	207,702	207,702	407,313	31,000
General	BOYS ATHLETICS	411,004	276,035	276,610	276,610	307,306	285,800
General	GIRLS ATHLETICS	359,945	262,745	357,047	357,047	313,781	240,500
General	EXTRA-CURRICULAR ACTIVITIES	-	1,900	-	-	2,215	900
General	VOC ED-SPECIAL NEEDS	-	-	-	-	-	-
General	CAREER AND TECHNICAL - GENERAL	106,363	111,842	95,228	95,228	95,028	95,028
General	SPECIAL ED GENERAL	14,292,646	14,394,928	15,959,758	15,959,758	16,133,050	16,435,532
General	SPECIAL ED DEAF-HARD OF HEARING	-	-	-	-	-	-
General	EARLY CHILDHOOD SPECIAL ED	48,000	69,086	62,529	62,529	64,429	64,429
General	SPECIAL ED PART B	-	-	-	-	-	-
General	SPEC ED STUDENTS W/O DISABILITY	-	-	-	-	-	-
General	GENERAL INSTRUCTIONAL SUPPORT	2,243,191	2,226,691	2,232,431	2,232,431	2,230,729	2,181,016
General	CURRICULUM CONSULTANT&DEV	40,900	17,480	1,036	1,036	-	-
General	EDUCATIONAL MEDIA	-	-	646	646	-	-
General	SV DEVICE REPAIR	2,820	1,926	799	799	-	-
General	STAFF DEVELOPMENT	1,153,754	1,194,024	1,186,239	1,186,239	1,244,373	1,276,253
General	SEC COUNSELING AND GUIDANCE	37,120	4,125	31,927	31,927	4,935	13,900
General	HEALTH SERVICES	-	-	-	-	-	-
General	PUPIL TRANSPORTATION	818,398	958,462	1,095,569	1,095,569	1,012,082	990,374
General	OTHER PUPIL SUPPORT	573,109	555,731	497,214	497,214	605,598	571,748
General	OPERATIONS & MAINTENANCE	383,221	280,973	55,824	55,824	40,826	68,000
General	CAPITAL FACILITIES	1,787,564	1,999,305	1,930,775	1,930,775	1,963,708	1,599,118
General	LONG-TERM FACILITIES MANAGEMEN	7,097,868	6,857,801	8,989,194	8,989,194	9,948,594	9,522,450
General Total		117,099,199	120,464,822	127,849,253	127,849,253	133,072,633	134,097,137
Food Service	FOOD SERVICE	3,040,208	2,475,919	1,424,438	1,424,438	3,023,317	3,401,260
Food Service Total		3,040,208	2,475,919	1,424,438	1,424,438	3,023,317	3,401,260
Community Ed	GENERAL	-	-	307,057	307,057	-	-
Community Ed	GENERAL COMM EDUCATION	524,815	472,608	330,582	330,582	447,925	455,441
Community Ed	ADULTS W/DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	3,803,963	3,555,327	2,096,753	2,096,753	4,086,717	4,320,188
Community Ed	EARLY CHILDHOOD & FAMILY ED	878,426	614,099	486,746	486,746	525,343	628,114
Community Ed	SCHOOL READINESS	254,085	252,853	213,088	213,088	230,536	253,317
Community Ed	EARLY CHILDHOOD SCREENING	38,647	32,195	32,195	32,195	38,650	38,650
Community Ed	YOUTH DEVELOPMENT SERVICE	1,283,967	1,349,199	1,130,870	1,130,870	1,649,068	2,090,613
Community Ed	OTHER COMMUNITY EDUCATION	1,328,603	1,272,400	788,780	788,780	1,394,631	1,929,692
Community Ed Total		8,117,707	7,553,883	5,391,273	5,391,273	8,378,072	9,721,217
Construction	LONG-TERM FACILITIES MANAGEMEN	27,906,594	1,024,566	17,404,074	17,404,074	1,751,735	6,606,500
Construction	BUILDING CONSTRUCTION	5,488,510	6,003,158	5,132,425	5,132,425	12,506,734	21,193,189
Alt Facility	TRANSFERS	-	-	-	-	-	-
Construction Total		33,395,103	7,027,724	22,536,499	22,536,499	14,258,469	27,799,689
Debt	GENERAL	15,729,577	38,060,549	25,447,483	25,447,483	15,129,339	15,124,452
Debt Total		15,729,577	38,060,549	25,447,483	25,447,483	15,129,339	15,124,452
Self Insurance	GENERAL	872,731	855,860	871,285	871,285	870,000	870,000
Self Insurance Total		872,731	855,860	871,285	871,285	870,000	870,000
Grand Total		178,254,526	176,438,758	183,520,231	183,520,231	174,731,830	191,013,755

Edina Public Schools
FIN By REVENUE

FUND	FINANCE	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY 21-22 FINAL BUDGET	FY22-23 ADOPTED
General	GENERAL	94,973,357	98,119,653	99,813,166	99,813,166	99,813,166	105,707,006
General	FED CARES DOLLAR					-	-
General	FED CARES DOLLAR					32,444	-
General	FED CARES DOLLAR					62,780	-
General	FED CARES DOLLAR					251,317	-
General	FED CARES DOLLAR	-	-	135,905	135,905	-	-
General	FED CARES DOLLAR			210,180	210,180	-	-
General	FED CARES DOLLAR			94,013	94,013	-	-
General	FED CARES DOLLAR			1,900,093	1,900,093	-	-
General	FED CARES DOLLAR			393,354	393,354	-	-
General	FED CARES DOLLAR			-	-	5,848	5,848
General	FED CARES DOLLAR			-	-	870,040	475,006
General	FED CARES DOLLAR			-	-	217,510	118,752
General	FED CARES DOLLAR			115,805	115,805	136,800	-
General	FED CARES DOLLAR					1,262,772	1,262,772
General	FED CARES DOLLAR					457,619	-
General	FED CARES DOLLAR					137,622	137,622
General	FED CARES DOLLAR			-	-	-	-
General	OPERATING CAPITAL	2,797,094	3,134,711	3,037,866	3,037,866	3,443,318	2,908,458
General	AREA LEARNING CENTER	145,472	131,259	94,545	94,545	121,813	213,634
General	AREA LRNING CTR STATE APPROVED	287,755	307,497	306,502	306,502	249,701	303,037
General	EXTENDED TIME BASIC SKILLS	-	14,033	-	-	-	-
General	TELECOMMUNICATIONS ACCESS	-	6,439	13,655	13,655	13,655	10,000
General	ACHIEVEMENT & INTEGRATION	965,694	1,142,079	1,127,387	1,127,387	1,023,816	1,236,170
General	ALTERNATIVE ATTENDANCE	-	-			-	-
General	INTEGRATION AID & LEVY	-	-			-	-
General	STAFF DEVELOPMENT	1,153,754	1,193,524	1,186,239	1,186,239	1,244,373	1,276,253
General	BASIC SKILLS	495,557	552,911	596,120	596,120	562,761	832,375
General	INCENTIVE REVENUE	69,251	-	-	-	91,806	92,476
General	AMERICAN INDIAN EDUCATION AID	21,115	9,684	20,290	20,290	22,148	22,148
General	LEARNING AND DEVELOPMENT	1,853,823	1,879,962	1,826,524	1,826,524	1,893,730	1,918,433
General	ALTERNATIVE TEACHER PAY SYSTEM	2,222,657	2,216,974	2,218,478	2,218,478	2,208,581	2,158,868
General	SAFE SCHOOLS CRIME LEVY	475,242	759,232	464,682	464,682	459,389	471,748
General	MED ASSIST THIRD PARTY BILLING	202,526	115,553	42,675	42,675	50,000	50,000
General	PROPERTY TAX LEVY	7,085,198	6,857,801	8,989,194	8,989,194	9,948,594	9,522,450
General	GIFTED AND TALENTED	130,747	126,430	124,301	124,301	139,228	128,375
General	TITLE I BASIC ESEA PROGRAM	197,884	170,363	181,092	181,092	154,857	164,730
General	TITLE II IMPROVE TEACHER QULTY	83,840	102,520	60,777	60,777	152,003	151,773
General	TITLE III, PART A ENGLISH LA	26,859	69,588	67,151	67,151	64,825	68,226
General	PL101-476 GENL SPEC EDUCATION	2,041,833	1,373,991	1,205,348	1,205,348	1,339,694	901,845
General	PL101-476 EARLY EDUCATION HAND	32,000	54,441	35,572	35,572	32,409	32,409
General	INFNTS & TDLRS (0-2) PL102-119	16,000	31,019	26,957	26,957	32,021	32,020
General	FED EARLY INTERVENING SERVICES	-	-	-	-	-	-
General	MANDATORY EARLY INTERVENING SER			201,702	201,702	205,815	205,815
General	FEDERAL - CIMP	-	-	-	-	-	-
General	IDEA PART B 619 PROF DEVELPMNT	-	-	16,877	16,877	-	-
General	IDEA INTERAGENCY	-	-			-	-
General	ARRA PART B 611	-	-			-	-
General	ARRA PART B 619	-	-			-	-
General	ARRA TARGETED BIRTH-2	-	-			-	-
General	MISC DIRECT FEDERAL REVENUE	-	-	-	-	-	-
General	FEDERAL PERKINS GRANT	12,350	11,953	-	-	-	-
General	FEDERAL PERKINS COOP	-	-	-	-	-	-
General	TRANS TO MULTI-DISTRICT INTEGRATIC	461,334	437,864	517,854	517,854	461,334	461,334
General	STATE AIDS & GRANTS		746	-	-		
General	REGULAR TO AND FROM SCHOOL	312,246	474,768	559,230	559,230	504,818	518,000
General	CAPITAL PROJECTS LEVY	-	-	1,357,085	1,357,085	1,390,992	1,438,267
General	OPEB PAY-AS-YOU-GO LEVY	767,660	912,079	623,494	623,494	915,708	986,258
General	COLLABORATION EARLY INTERVENTION	161,589	145,907	189,911	189,911	189,911	190,000
General	CAREER AND TECHNICAL - GENERAL	106,363	111,842	95,228	95,228	95,028	95,028
General	CAREER AND TECHNICAL - SPEC ED	-	-	-	-	-	-
General	LEARN & SERVE AMERICA	-	-	-	-	-	-
General	FEDERAL CHOICE GRANT(WMEP)	-	-			-	-
General Total		117,099,199	120,464,822	127,849,253	127,849,253	133,072,633	134,097,137
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,903,421	2,182,464	122,757	122,757	1,892,530	2,174,480
Food Service	SCHOOL BREAKFAST PROGRAM	158,931	103,880	-	-	158,931	186,894
Food Service	A LA CARTE FOOD SERVICE	977,857	655	-	-	971,857	1,039,886
Food Service	SUMMER FOOD SERVICE	-	188,920	1,301,680	1,301,680	-	-
Food Service Total		3,040,208	2,475,919	1,424,438	1,424,438	3,023,317	3,401,260

Edina Public Schools
FIN By REVENUE

FUND	FINANCE	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY 21-22 FINAL BUDGET	FY22-23 ADOPTED
Community Ed	GENERAL	-	-	-	-	-	-
				216,164	216,164		
				90,893	90,893		
				54,000	54,000		
Community Ed	COMMUNITY EDUCATION	5,059,512	4,674,424	2,475,539	2,475,539	5,320,270	6,059,297
Community Ed	EARLY CHILDHOOD & FAMILY ED	869,401	605,466	477,883	477,883	516,287	618,521
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	9,025	8,633	8,863	8,863	9,056	9,593
Community Ed	AFTER SCHOOL ENRICHMENT	560,455	774,788	330,978	330,978	567,578	780,992
Community Ed	EARLY LEARNING SCHOLARSHIPS	38,023	54,760	30,645	30,645	37,500	37,500
Community Ed	LEARNING READINESS	216,062	198,093	182,444	182,444	193,036	215,817
Community Ed	NONPUBLIC HEALTH SERVICE	142,642	163,631	156,453	156,453	163,631	191,002
Community Ed	NONPUBLIC TEXTBOOKS	53,090	-	-	-	-	-
Community Ed	NON-PUBLIC GUIDANCE&COUN	(26,593)	-	-	-	-	-
Community Ed	EARLY CHILDHOOD SCREENING	38,647	32,195	32,195	32,195	38,650	38,650
Community Ed	YOUTH DEVELOPMENT	724,062	574,412	799,893	799,893	1,081,490	1,309,621
				84,750	84,750		
Community Ed	CHILDREN W DISABILITIES IN S A C	428,178	462,280	445,372	445,372	445,372	455,022
Community Ed	COLLABORATION EARLY INTERVENTION	-	-	-	-	-	-
Community Ed Total		8,117,707	7,553,883	5,391,273	5,391,273	8,378,072	9,721,217
Construction	GENERAL	128,527	11,733	6,039,095	6,039,095	9,088,788	1,346,500
Construction	MECHANICAL SYSTEMS	24,755,208	1,024,566	11,364,979	11,364,979	20,000	5,272,500
Construction	LTFM	3,151,386	-	-	-	-	-
Construction	ALTERNATIVE FACILITIES PROGRAM	-	-	-	-	-	-
Construction	CERT OF PARTICIPATION PROJECTS	-	-	-	-	-	15,529,915
Construction	CAPITAL PROJECTS LEVY	5,359,983	5,991,425	5,132,425	5,132,425	5,149,681	5,650,774
Construction Total		33,395,103	7,027,724	22,536,499	22,536,499	14,258,469	27,799,689
Debt	GENERAL	15,729,577	38,060,549	25,447,483	25,447,483	15,129,339	15,124,452
Debt Total		15,729,577	38,060,549	25,447,483	25,447,483	15,129,339	15,124,452
Self Insurance	GENERAL	872,731	855,860	871,285	871,285	870,000	870,000
Self Insurance Total		872,731	855,860	871,285	871,285	870,000	870,000
Grand Total		178,254,526	176,438,758	183,520,231	183,520,231	174,731,830	191,013,755

Edina Public Schools
SRC by Revenue

FUND	SOURCE	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY 21-22 FINAL BUDGET	FY22-23 ADOPTED BUDGET
General	PROPERTY TAX LEVY	29,065,151	31,786,319	34,126,970	37,135,602	39,478,280	41,000,650
General	UNEMPLOY INS LEVY	22,237	18,331	89,626	151,193	60,000	60,000
General	FISCAL DISPARITIES	893,254	1,013,663	1,143,213	1,162,442	-	-
General	COUNTY APPORTIONMENT	240,795	206,530	207,601	258,928	258,928	258,928
General	MISC TAX REVENUES	8,511	983	-	-	-	-
General	PROPERTY TAX SHIFT REVENUE	-	-	-	-	-	-
General	TUITION FROM MN SCHOOL DISTRICT	45,057	45,263	41,756	13,655	40,923	23,634
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	803,758	1,279,667	949,598
General	ADMISSION AND STUDENT ACTIVITY	521,671	539,499	353,648	242,315	471,606	370,333
General	THIRD PARTY-MN DEPT HUMAN SVCS	197,837	202,526	115,553	42,675	50,000	50,000
General	INTEREST EARNINGS	472,243	652,518	402,060	70,969	50,000	283,695
General	RENT	319,206	370,251	405,670	298,486	365,042	344,000
General	NON TAXABLE RENT	211,744	139,509	93,460	37,289	100,000	104,000
General	GIFTS & BEQUESTS	713,539	705,669	343,228	362,529	441,800	99,200
General	MISCELLANEOUS	1,110,890	1,086,746	1,610,141	748,971	1,276,781	606,431
General	ENDOWMENT FUND	328,448	352,661	378,876	352,614	345,245	345,245
General	GENERAL EDUCATION AID	58,890,588	60,166,856	60,910,420	61,489,436	64,174,257	66,086,484
General	LITERACY AID	534,594	529,575	507,097	515,471	515,471	515,471
General	SHARE TIME AID	2,123	9,468	10,415	7,726	14,250	14,250
General	ABATEMENT AID	9,437	12,475	6,338	20,837	14,822	3,787
General	STATE PROPERTY TAX SHIFT	-	-	-	-	-	-
General	STATE AIDS AND GRANTS	2,863,729	2,939,110	3,410,981	3,282,970	3,139,034	3,392,896
General	SPECIAL EDUCATION AID	10,633,899	12,005,788	12,867,860	14,647,658	14,723,356	15,461,487
General	OTHER STATE REV/OTHER STATE AGENCY	-	-	-	-	-	-
General	MISC REV THRU DCFL	110,808	127,416	12,805	96,756	96,756	98,500
General	TRA SPCL FND-SIT. PENSION REV	378,480	423,979	422,877	421,333	423,979	423,979
General	FEDERAL AIDS AND GRANTS	1,784,319	2,382,415	1,770,904	4,617,869	5,707,665	3,524,798
General	FEDERAL AID FLOW THRU STATE	48,502	28,350	42,972	26,957	32,021	32,020
General	FEDERAL OVERPAYMENT REFUND	14,230	8,877	25,032	26,802	-	35,000
General	SALE OF EQUIPMENT	-	-	-	5,185	-	-
General	INSURANCE RECOVERY	-	-	71,613	14,216	-	-
General	COVID TRANSFER IN	-	-	-	994,613	-	-
General Total		110,849,888	117,099,199	120,464,822	127,849,253	133,072,633	134,097,137
Food Service	INTEREST EARNINGS	23,612	29,749	25,736	1,668	17,500	14,915
Food Service	GIFTS AND BEQUESTS	-	-	-	3,348	22,500	23,625
Food Service	MISC NON MEAL REVENUE	(287)	-	655	-	-	-
Food Service	STATE AIDS AND GRANTS	117,273	117,311	108,624	-	117,311	164,237
Food Service	OTHER STATE REV/OTHER STATE AGENCY	-	6,000	-	-	-	-
Food Service	TRA AND PERA SPECIAL FUNDING SITUATIO	423	-	-	-	-	-
Food Service	REGULAR LUNCH	159,832	175,551	136,807	-	175,551	245,772
Food Service	FREE & REDUCED	240,416	243,793	217,774	-	243,793	341,310
Food Service	COMMODITIES PAYMENT	21,587	19,039	360	146	-	-
Food Service	COMMODITIES GOODS	142,211	144,404	111,996	89,453	163,200	168,096
Food Service	BREAKFAST	65,669	66,295	59,344	-	66,295	70,935
					1,301,680	-	-
Food Service	FOOD SALES TO PUPILS	2,287,133	2,217,055	1,814,622	28,142	2,196,157	2,349,890
Food Service	SPECIAL FUNCTION SALES	40,441	21,010	-	-	21,010	22,480
Food Service Total		3,098,310	3,040,208	2,475,919	1,424,438	3,023,317	3,401,260
Community Ed	PROPERTY TAX LEVY	1,097,941	1,047,868	1,087,548	1,071,773	1,081,416	1,064,859
Community Ed	FISCAL DISPARITIES	23,792	27,228	30,352	29,409	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	3,292,394	6,689,595	7,911,606
Community Ed	FEES FROM PATRONS	141,713	175,900	23,116	-	500	-
Community Ed	INTEREST EARNINGS	17,709	30,344	25,736	1,668	29,000	18,359
Community Ed	GIFTS & BEQUESTS	25,949	45,448	11,275	10,651	23,000	13,000
Community Ed	MISCELLANEOUS	10,766	4,568	35,044	7,771	-	-
Community Ed	ABATEMENT AID	2,218	2,703	1,778	1,382	4,275	1,086
Community Ed	STATE PROPERTY TAX SHIFT	-	-	-	-	-	-
Community Ed	STATE AIDS AND GRANTS	320,475	342,367	365,338	373,965	361,655	496,305
Community Ed	NON-PUBLIC STATE AID	215,400	116,049	163,631	156,453	163,631	191,002
Community Ed	OTHER STATE REV/OTHER STATE AGENCY	2,625	-	1,594	-	-	-
Community Ed	TRA AND PERA SPECIAL FUNDING SITUATIO	8,394	-	-	-	-	-

Edina Public Schools
SRC by Revenue

FUND	SOURCE	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY 21-22 FINAL BUDGET	FY22-23 ADOPTED BUDGET
Community Ed	FEDERAL AIDS & GRANT				216,164	-	-
					229,643	-	-
Community Ed	PERM INTERFD TRANSFER	-	62,117	-	-	-	-
Community Ed Total		7,406,046	8,117,707	7,553,883	5,391,273	8,378,072	9,721,217
Construction	PROPERTY TAX LEVY	5,404,218	5,300,000	5,914,554	4,920,118	5,099,681	5,539,402
Construction	INTEREST EARNINGS	481,447	190,040	391,547	9,138	20,000	20,000
Construction	GIFTS & BEQUESTS	5,641	2,619	51,636	81,254	-	35,000
Construction	INTEREST EARNINGS -BONDS	-	-	-	-	-	-
Construction	MISCELLANEOUS	-	-	-	134,984	50,000	76,372
	REAL PROPERTY SALES	4,721,013	-	-	-	-	-
Construction	SALE OF BONDS	-	24,751,058	669,987	11,355,841	7,357,053	5,265,000
							15,529,915
							-
Construction	PERM INTERFD TRANSF	7,779,439	3,151,386	-	6,035,164	1,731,735	1,334,000
Construction Total		18,391,757	33,395,103	7,027,724	22,536,499	14,258,469	27,799,689
Debt	PROPERTY TAX LEVY	15,093,143	14,668,774	15,490,204	14,343,449	14,647,119	14,612,268
Debt	FISCAL DISPARITIES	331,114	385,097	432,220	393,648	432,220	432,220
Debt	MISC TAX REVENUES	1,189	891	-	-	-	-
Debt	INTEREST EARNINGS	76,739	85,069	186,587	5,004	50,000	79,964
Debt	SALE OF BONDS	-	589,745	21,951,538	10,705,383	-	-
Debt Total		15,502,186	15,729,577	38,060,549	25,447,483	15,129,339	15,124,452
Self Insurance	MISCELLANEOUS	872,654	872,731	855,860	870,451	870,000	870,000
Self Insurance	INTEREST EARNINGS				834	-	-
Self Insurance Total		872,654	872,731	855,860	871,285	870,000	870,000
Grand Total		156,120,841	178,254,526	176,438,758	183,520,231	174,731,830	191,013,755

Edina Public Schools
EXP by FUND

FUND	FY19-20 ACTUAL	FY20-21 ACTUAL	FY22 FINAL BUDGET	FY 21-22 FINAL	FY22-23 ADOPTED
GENERAL	119,781,196	125,179,040	133,930,585	133,930,585	135,810,322
FOOD SERVICE	2,649,049	1,429,720	3,066,872	3,066,872	3,564,985
COMMUNITY SERVICES	7,958,032	5,230,357	7,985,959	7,985,959	9,100,780
CONSTRUCTION (ALT FACILITY)	19,691,000	27,557,795	18,131,040	18,131,040	23,190,945
DEBT SERVICE	37,630,560	25,159,481	15,006,244	15,006,244	15,227,578
SELF INSURANCE	744,260	896,278	870,000	870,000	870,000
GRAND TOTAL	188,454,096	185,452,672	178,990,700	178,990,700	187,764,609

Edina Public Schools
Expenditures by ORG

FUND	ORGANIZATION	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY22 FINAL BUDGET	FY23 ADOPTED BUDGET
General	DISTRICT WIDE	28,090,346	27,333,252	26,975,792	26,975,792	26,975,792	22,842,508
General	AVAIL ACADEMY			19,537	19,537	-	51,675
General	COMMUNITY CENTER			2,454,631	2,454,631		3,486,822
General	TRANSPORTATION FACILITY			4,326,596	4,326,596		6,362,101
General	SOUTH VIEW MIDDLE SCHOOL	11,947,273	12,526,276	11,529,102	11,529,102	11,529,431	11,964,665
General	VALLEY VIEW MIDDLE SCHOOL	10,642,879	10,988,850	10,832,169	10,832,169	13,184,407	11,540,333
General	EDINA HIGH SCHOOL	26,803,721	28,063,944	26,637,629	26,637,629	29,068,176	30,695,275
General	NON-PUBLIC SCHOOLS	4,629	966	17,119	17,119	196,984	181,811
General	CONCORD	7,219,314	7,591,282	7,882,634	7,882,634	8,585,659	9,554,348
General	CORNELIA	6,842,151	6,859,997	7,085,451	7,085,451	7,194,081	7,594,792
General	COUNTRYSIDE	5,604,915	5,965,565	6,203,509	6,203,509	6,709,780	7,981,124
General	HIGHLANDS	5,756,569	5,860,016	6,585,897	6,585,897	6,976,232	6,762,453
General	CREEK VALLEY	6,419,315	7,326,754	6,851,681	6,851,681	7,075,650	7,441,655
General	NORMANDALE	5,096,198	4,647,630	5,277,158	5,277,158	5,549,692	5,762,792
General	ELEM EVA			128,399	128,399		826,243
General	ECC-EARLY CHILDHOOD	2,225,425	2,616,664	2,371,737	2,371,737	2,498,809	2,761,724
General	HIGH SCHOOL OPTIONS	-	-	-	-	-	-
General Total		116,652,735	119,781,196	125,179,040	125,179,040	133,930,585	135,810,322
Food Service	DISTRICT WIDE	2,946,522	2,649,049	1,286,821	1,286,821	3,066,872	3,244,974
Food Service	SOUTH VIEW MIDDLE SCHOOL			11,951	11,951		20,235
Food Service	VALLEY VIEW MIDDLE SCHOOL			22,793	22,793		25,111
Food Service	CONCORD			36,156	36,156		121,225
Food Service	CORNELIA			36,000	36,000		29,725
Food Service	COUNTRYSIDE			36,000	36,000		23,150
Food Service	HIGHLANDS						29,800
Food Service	CREEK VALLEY						31,440
Food Service	NORMANDALE						39,325
Food Service Total		2,946,522	2,649,049	1,429,720	1,429,720	3,066,872	3,564,985
Community Ed	CALVIN CHRISTIAN	12,246	22,344	21,135	21,135	22,344	21,135
Community Ed	GOLDEN YEARS MONESSORI	1,709	-	-	-	-	-
Community Ed	DISTRICT WIDE	4,873,524	4,861,138	3,408,248	3,408,248	5,436,704	6,529,152
Community Ed	OUR LADY OF GRACE	92,809	128,145	120,523	120,523	129,820	162,923
Community Ed	COMMUNITY CENTER	306,397	252,773	66,696	66,696	140,462	188,034
Community Ed	ST PETER'S	-	-	-	-	-	-
Community Ed	CHESTERTON ACADEMY	59,608	-	-	-	-	-
Community Ed	CONCORD	427,038	490,204	336,395	336,395	378,578	358,160
Community Ed	CORNELIA	376,553	345,281	228,710	228,710	345,621	341,112
Community Ed	COUNTRYSIDE	400,236	459,409	186,290	186,290	337,082	311,839
Community Ed	CREEK VALLEY	335,749	291,406	247,649	247,649	387,873	388,157
Community Ed	HIGHLANDS	325,304	394,444	306,906	306,906	343,222	334,896
Community Ed	NORMANDALE	406,515	414,225	264,417	264,417	368,869	356,463
Community Ed	SOUTH VIEW MIDDLE SCHOOL	152,284	156,600	19,403	19,403	44,897	51,195
Community Ed	VALLEY VIEW MIDDLE SCHOOL	136,045	135,751	16,670	16,670	44,174	50,370
Community Ed	HOME SCHOOL	19,641	6,312	7,315	7,315	6,312	7,344
Community Ed Total		7,925,658	7,958,032	5,230,357	5,230,357	7,985,959	9,100,780
Construction	DISTRICT WIDE	5,068,054	7,032,844	5,029,397	5,029,397	5,080,179	5,792,081
Construction	COMMUNITY CENTER	1,483,154	8,548,598	17,942,748	17,942,748	3,925,998	-
Construction	TRANSPORTATION FACILITY	12,681	-	7,817	7,817	-	-
Construction	SOUTH VIEW MIDDLE SCHOOL	5,380,167	575,893	-	-	-	-
Construction	VALLEY VIEW MIDDLE SCHOOL	9,198,815	3,456,866	4,519,893	4,519,893	4,624,863	-
Construction	EDINA HIGH SCHOOL	245,919	33,955	(8,250)	(8,250)	-	6,606,500
Construction	CONCORD	2,934	-	-	-	4,500,000	6,592,364
Construction	CORNELIA	710,612	6,773	-	-	-	4,200,000
Construction	COUNTRYSIDE	10,122	-	26,753	26,753	-	-
Construction	HIGHLANDS	3,458,335	2,505	-	-	-	-
Construction	CREEK VALLEY	2,561,953	7,992	39,437	39,437	-	-
Construction	NORMANDALE	50,538	25,574	-	-	-	-
Construction	ECC	(60,790)	-	-	-	-	-
Construction Total		28,122,494	19,691,000	27,557,795	27,557,795	18,131,040	23,190,945
Debt	DISTRICT WIDE	14,672,195	37,630,560	25,159,481	25,159,481	15,006,244	15,227,578
Debt Total		14,672,195	37,630,560	25,159,481	25,159,481	15,006,244	15,227,578
Self Insurance	DISTRICT WIDE	867,492	744,260	896,278	896,278	870,000	870,000
Self Insurance Total		867,492	744,260	896,278	896,278	870,000	870,000
Grand Total		171,187,096	188,454,096	185,452,672	185,452,672	178,990,700	187,764,609

Edina Public Schools Expenditures by PRG

FUND	PROGRAM	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY22 FINAL BUDGET	FY23 ADOPTED BUDGET
General	BOARD OF EDUCATION	207,977	206,666	206,362	206,362	206,362	216,540
General	OFFICE OF SUP'T	434,224	434,158	467,287	467,287	466,664	427,314
General	INSTRUCTIONAL ADMINISTRATION	158,809	39,411	248,109	248,109	155,594	154,912
General	SCHOOL ADMINISTRATION	2,500,684	2,332,759	2,421,026	2,421,026	3,047,423	2,796,357
General	GENERAL ADMINISTRATIVE SUPPORT	943,229	1,041,417	968,392	968,392	1,225,389	1,206,388
General	OTHER ADMINISTRATIVE SUPPORT	202,340	54,494	25,416	25,416	30,878	29,589
General	ADMINISTR TECHNOLOGY SERV			97,621	97,621	-	-
General	COMMUNICATIONS	239,493	283,398	324,477	324,477	387,217	433,669
General	BUSINESS SUPPORT SERVICES	1,530,104	1,302,420	1,232,035	1,232,035	957,308	924,158
General	SCHOOL ELECTIONS	3,041	118,612	66,637	66,637	160,000	-
General	KINDERGARTEN	2,538,079	2,849,774	3,314,057	3,314,057	3,383,206	3,629,428
General	GENERAL ELEMENTARY	19,693,680	19,913,742	20,085,759	20,085,759	24,864,458	21,679,520
General	TITLE II IMPROVING TEACH QLTY	83,840	102,385	60,777	60,777	152,003	151,773
General	TITLE III, PART A ENGLISH LA	27,156	69,578	67,151	67,151	64,825	68,226
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-	-
General	SECONDARY GENERAL	3,964,858	4,552,452	3,894,370	3,894,370	2,755,320	4,577,595
General	ART	1,436,299	1,422,738	1,501,554	1,501,554	1,574,602	1,646,689
General	BUSINESS EDUCATION	48,814	12,337	132,111	132,111	193,164	285,440
General	TITLE I BASIC ESEA PROGRAM	211,592	170,509	181,092	181,092	154,857	164,730
General	GIFTED & TALENTED	1,229,167	1,137,206	1,070,732	1,070,732	1,124,607	1,360,214
General	ENGLISH SECOND LANGUAGE	1,304,991	1,303,263	1,423,090	1,423,090	1,385,301	1,779,593
General	ENGLISH (LANGUAGE ARTS)	3,500,372	3,535,863	3,474,307	3,474,307	3,570,321	3,733,428
General	FOREIGN LANGUAGE	2,591,882	2,509,695	2,423,862	2,423,862	2,510,588	2,739,607
General	HEALTH, PHY ED & RECREATION	2,808,771	2,884,449	2,887,434	2,887,434	2,710,729	2,888,429
General	FAMILY LIVING SCIENCE	534,792	489,054	502,785	502,785	677,115	651,627
General	INDUSTRIAL EDUCATION	505,992	510,025	655,008	655,008	722,213	759,339
General	MATHEMATICS	3,087,030	2,994,670	3,004,177	3,004,177	3,134,424	3,342,686
General	TECHNOLOGY EDUCATION	50,692	42,128	113,040	113,040	113,611	122,094
General	MUSIC	3,281,865	3,297,650	3,483,948	3,483,948	3,185,742	3,621,183
General	NATURAL SCIENCE	2,903,650	3,075,129	3,015,697	3,015,697	3,005,134	3,115,980
General	SOCIAL SCIENCES/STUDIES	3,045,484	3,036,966	2,928,704	2,928,704	2,833,127	3,013,790
General	REMEDIAL READING			22,177	22,177	29,327	26,405
General	REMEDIAL OTHERS			84,603	84,603	-	-
General	REMEDIAL OTHERS			13,630	13,630	29,565	20,075
General	REMEDIAL OTHERS			116,348	116,348	-	69
General	REMEDIAL OTHERS			58,884	58,884	-	-
General	CO-CURRICULAR ACTIVITIES	948,432	939,795	577,203	577,203	933,806	919,438
General	BOYS/GIRLS ATHLETICS	855,415	629,654	655,912	655,912	870,226	648,958
General	BOYS ATHLETICS	678,673	568,857	486,921	486,921	461,813	495,415
General	GIRLS ATHLETICS	644,315	575,228	526,901	526,901	550,382	604,325
General	EXTRA-CURRICULAR ACTIVITIES	461	363	-	-	300	6,176
General	FAM & CONS SCI-CTE	-	137,050	142,249	142,249	142,249	142,248
General	BUS & OFFICE - CTE	-	109,347	30,049	30,049	30,049	30,049
General	TRADE & CAREER - CTE	-	77,696	-	-	-	-
General	SPECIAL NEEDS	26,447	20,707	36,376	36,376	200	30,819
General	CAREER AND TECHNICAL - GENERAL	139,402	72,976	139,040	139,040	139,040	218,954
General	SPECIAL ED GENERAL	1,105,893	980,183	706,397	706,397	983,195	757,096
General	SPEECH/LANGUAGE IMPAIRED	2,092,017	2,265,552	2,420,086	2,420,086	2,354,317	2,540,636
General	MILD-MODERATE DEV COG DISABLED	1,048,463	1,196,372	1,233,357	1,233,357	1,487,882	1,305,890
General	SEVERE-PROFOUND DEV COG DISABLED	581,659	615,798	545,029	545,029	1,076,743	981,620
General	PHYSICALLY IMPAIRED	226,593	221,004	188,088	188,088	100,501	192,215
General	DEAF-HARD OF HEARING	398,403	441,132	437,294	437,294	394,883	439,935
General	VISUALLY IMPAIRED	52,998	81,068	126,642	126,642	239,046	130,401
General	LEARNING DISABILITIES	1,474,812	1,553,164	2,009,479	2,009,479	2,634,150	2,716,898
General	EMOTIONAL/BEHAVIORAL DISORDER	1,077,377	1,292,499	1,254,553	1,254,553	1,660,357	1,897,349
General	DEAF-BLIND	-	-	-	-	-	-
General	OTHER HEALTH IMPAIRED	1,112,341	1,103,783	1,026,159	1,026,159	828,923	1,018,511
General	AUTISTIC	3,055,422	3,270,407	3,306,899	3,306,899	3,316,462	3,640,823
General	EARLY CHILDHOOD SPECIAL ED	1,618,926	1,602,095	1,431,753	1,431,753	1,486,130	1,656,559
General	TRAUMATIC BRAIN INJURY	-	-	-	-	-	-
General	TRAUMATIC BRAIN INJURY	385,896	363,332	335,509	335,509	420,358	372,949
General	SPECIAL EDUCATION GENERAL	5,868,184	6,425,648	6,242,904	6,242,904	6,553,252	6,493,000

Edina Public Schools Expenditures by PRG

FUND	PROGRAM	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY22 FINAL BUDGET	FY23 ADOPTED BUDGET
General	EARLY INTERVENING SERVICES	1,066,710	1,123,508	1,304,126	1,304,126	1,347,763	1,609,214
General	GENERAL INSTRUCTIONAL SUPPORT	3,124,584	3,310,420	4,760,067	4,760,067	5,281,198	5,328,080
General	CURRICULUM DEVELOPMENT	176,324	192,999	206,395	206,395	179,803	168,981
General	LIBRARY MEDIA CENTER	1,184,267	898,052	978,956	978,956	1,270,941	1,335,687
General	TECH LEVY	80,761	59,996	1,873,123	1,873,123	132,465	154,238
General	STAFF DEVELOPMENT	1,154,708	1,252,344	987,652	987,652	1,254,552	1,269,465
General	GUIDANCE SERVICES (7-12)	2,280,719	2,161,723	2,342,379	2,342,379	2,333,989	2,343,606
General	GUIDANCE SERV (1-6)	-	-	-	-	-	-
General	GUIDANCE SERV			621,508	621,508	317,709	142,749
General	HEALTH SERVICES	783,894	709,463	888,539	888,539	1,042,759	1,019,536
General	PSYCHOLOGICAL SERVICES	22,814	22,948	-	-	-	2,180
General	SOCIAL WORK SRVICES	462,073	453,776	585,828	585,828	550,375	626,979
General	PUPIL TRANSPORTATION	6,049,624	5,758,936	4,518,166	4,518,166	6,030,066	6,326,655
General	OTHER PUPIL SUPPORT SERVICES	937,717	1,031,880	365,155	365,155	574,460	854,395
General	OPERATIONS & MAINTENANCE	8,044,206	7,621,590	8,623,590	8,623,590	9,039,604	8,555,868
General	CAPITAL FACILITIES	1,217,338	3,753,590	2,474,472	2,474,472	2,632,413	2,311,098
General	LTFM	7,353,182	6,857,801	8,989,194	8,989,194	9,948,593	9,522,450
General	RETIRE NONBONDED			777,249	777,249	-	169,733
General	RETIREMENT OF BONDS	-	-	-	-	-	-
General	EMPLOYEE BENEFITS	-	-	-	-	-	700,000
General	INSURANCE	252,778	305,513	451,186	451,186	504,272	562,301
General	TRANSFERS	-	-	-	-	-	-
General Total		116,652,735	119,781,196	125,179,040	125,179,040	133,930,585	135,810,322
Food Service	FOOD SERVICE	2,946,522	2,649,049	1,429,720	1,429,720	3,066,872	3,564,985
Food Service Total		2,946,522	2,649,049	1,429,720	1,429,720	3,066,872	3,564,985
Community Ed	GENERAL COMM EDUCATION	569,392	548,270	350,944	350,944	432,331	500,256
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	3,599,061	3,462,766	2,458,830	2,458,830	4,042,823	4,288,066
Community Ed	EARLY CHILDHOOD & FAMILY ED	963,106	652,309	516,330	516,330	369,844	383,303
Community Ed	SCHOOL READINESS	193,159	321,129	182,305	182,305	223,582	211,837
Community Ed	PRE-SCHOOL SCREENING	34,671	23,467	15,451	15,451	36,343	38,457
Community Ed	YOUTH DEVELOPMENT	1,222,741	1,206,447	1,096,052	1,096,052	1,556,387	2,034,664
Community Ed	OTHER COMMUNITY EDUCATION	1,338,325	1,738,442	605,242	605,242	1,319,446	1,638,995
Community Ed Total		7,925,658	7,958,032	5,230,357	5,230,357	7,985,959	9,100,780
Construction	LTFM	9,166,813	12,027,381	22,602,356	22,602,356	8,550,861	6,606,500
Construction	BUILDING CONSTRUCTION	18,955,680	7,663,619	4,955,440	4,955,440	9,580,179	16,584,445
Construction Total		28,122,494	19,691,000	27,557,795	27,557,795	18,131,040	23,190,945
Debt	RETIREMENT OF LT DEBT	14,672,195	37,630,560	25,159,481	25,159,481	15,006,244	15,227,578
Debt Total		14,672,195	37,630,560	25,159,481	25,159,481	15,006,244	15,227,578
Self Insurance	GENERAL ADMINISTRATIVE SUPPORT	867,492	744,260	896,278	896,278	870,000	870,000
Self Insurance Total		867,492	744,260	896,278	896,278	870,000	870,000
Grand Total		171,187,096	188,454,096	185,452,672	185,452,672	178,990,700	187,764,609

Edina Public Schools Expenditures by FIN

FUND	FINANCE	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY22 FINAL BUDGET	FY23 ADP BUD
General	GENERAL	69,959,928	694,934	70,440,527	70,440,527	-	78,187,149
General	FED CARES			-	-		
General	FED CARES			135,905	135,905		
General	FED CARES			210,180	210,180		
General	FED CARES			94,013	94,013		
General	FED CARES			1,900,093	1,900,093		
General	FED CARES			393,354	393,354		
General	FED CARES			-	-		
General	FED CARES			-	-		
General	FED CARES			115,805	115,805		
General	FED CARES			-	-		
General	FED CARES			-	-		
General	FED EDUCATION JOBS FUND FY12	97,292	2,518	-	-	-	-
General	OPERATING CAPITAL	2,583,739	4,561,849	3,259,000	3,259,000	3,830,537	3,356,818
General	AREA LEARNING CENTER	252,811	463,865	305,635	305,635	203,367	224,003
General	AREA LRNING CTR STATE APPROVD	317,247	367,620	388,934	388,934	460,989	413,979
General	ACHIEVEMENT & INTEGRATION	995,084	985,807	1,238,016	1,238,016	1,158,655	1,260,357
General	50% SITE-STAFF DEVELOPMENT	1,146,436	1,252,344	986,239	986,239	1,254,552	1,269,465
General	BASIC SKILLS	1,517,575	1,544,377	1,663,547	1,663,547	1,440,006	1,809,767
General	INCENTIVE REVENUE	69,251	51,908	6,698	6,698	92,066	92,530
General	AMERICAN INDIAN AID	24,777	9,683	20,290	20,290	22,148	22,148
General	LEARNING AND DEVELOPMENT	1,904,054	1,879,962	1,826,524	1,826,524	-	1,918,433
General	ALTERNATIVE TEACHER PAY SYSTEM	2,290,260	2,322,727	2,235,305	2,235,305	2,377,987	2,371,031
General	SAFE SCHOOLS CRIME LEVY	664,804	797,567	733,916	733,916	678,028	728,240
General	PHYSICAL HAZARDS	10,039	3,506	10,927	10,927	69,076	40,500
General	OTHER HAZARDOUS MATERIALS	27,624	96,216	18,368	18,368	63,155	37,100
General	ENVIRONMENTAL H & S MGMT	168,385	176,729	163,447	163,447	286,840	192,200
General	ASBESTOS REMOVAL	19,407	172,013	501,291	501,291	-	-
General	BLDG HARDWARE & EQUIPMENT	29,484	112,315	(93,995)	(93,995)	176,763	205,149
General	FIRE SAFETY	36,458	122,451	98,502	98,502	104,798	200,000
General	INDOOR AIR QUALITY	-	-	-	-	-	-
General	EXT ROOFING			(66,686)	(66,686)		
General	MED ASSIST THIRD PARTY BILLING	202,526	140,558	42,675	42,675	50,000	50,000
General	DEFERRED MAINTENANCE PROGRAM	292,234	127,227	80,497	80,497	1,102,288	2,200,000
General	MECHANICAL SYSTEM	3,292,163	184,830	6,548,140	6,548,140	2,077,100	1,334,000
General	PLUMBING	48,300	650	-	-	-	200,000
General	PROF SERVICES	219,655	279,443	222,015	222,015	223,504	228,259
General	ROOFING	1,083,705	1,926,362	502,075	502,075	4,357,814	1,915,241
General	SITE PROJECTS	1,089,664	2,992,445	1,004,615	1,004,615	1,487,255	2,970,000
General	DEFERRED MAINTENACE PROGRAM	-	-	-	-	-	-
General	GIFTED AND TALENTED	1,204,249	1,137,206	1,070,732	1,070,732	1,124,607	1,360,214
General	TITLE I BASIC ESEA PROGRAM	197,884	170,509	181,092	181,092	154,857	164,730
General	TITLE II IMPROVE TEACHER QULTY	83,840	102,385	60,777	60,777	152,003	151,773
General	TITLE III, PART A ENGLISH LA	26,859	69,578	67,151	67,151	64,825	68,226
General	PL101-476 GENL SPEC EDUCATION	2,041,833	1,373,991	1,205,348	1,205,348	760,656	901,845
General	PL101-476 EARLY EDUCATION HAND	34,477	35,590	35,572	35,572	-	32,409
General	SPECIAL ED DESCRETIONARY GRANT	-	-	-	-	-	-
General	INFNTS & TDLRS (0-2) PL102-119	16,382	30,637	26,957	26,957	-	32,020
General	FEDERAL - CIMP			-	-		
General	FEDERAL - CIMP			201,702	201,702		
General	FEDERAL - CIMP	-	-	-	-	-	-
General	FEDERAL - CIMP			9,788	9,788		
General	FEDERAL PERKINS GRANT	12,882	12,218	-	-	-	-
General	OPEN ENROLLMENT TRANSPORTATION	96,686	93,998	58,899	58,899	107,074	100,000
General	TRANS TO MULTI-DISTRICT INTEGRATION	551,034	572,312	260,783	260,783	660,349	660,400
General	NOON KINDERGARTEN	-	-	-	-	-	-
General	LATE ACTIVITY ROUTE	36,412	37,382	30,552	30,552	39,699	40,000
General	TRAFFIC HAZARDS - WALKERS	44,731	21,680	30,316	30,316	30,249	31,672
General	REGULAR TO AND FROM SCHOOL	2,628,275	2,549,655	2,702,770	2,702,770	2,740,157	3,006,061
General	REGULAR SUMMER SCHOOL	83,728	47,942	-	-	66,294	50,000
General	SPECIAL ED TRANSPORT	1,725,245	1,553,185	1,166,722	1,166,722	1,825,348	1,838,316
General	BETWEEN SCHOOLS - PUBLIC	49,406	33,635	9,969	9,969	72,169	55,000
General	NONPUBLIC NOREGULAR	9,403	11,858	4,672	4,672	11,289	11,000
General	SPECIAL TRANSPORTATION	183,264	209,289	133,448	133,448	-	50,000
General	NON AUTHORIZED TRANSPORTATION	607,151	491,119	116,097	116,097	404,266	520,825

Edina Public Schools Expenditures by FIN

FUND	FINANCE	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY22 FINAL BUDGET	FY23 ADP BUDGET
General	STATE SPECIAL ED GENERAL	17,565,171	19,713,389	20,093,073	20,093,073	22,276,294	23,585,725
General	STATE SPECIAL ED BIRTH-TWO	-	-	-	-	-	-
General	CAPITAL PROJECTS LEVY	-	-	-	-	-	-
General	CAPITAL PROJECTS LEVY			1,357,085	1,357,085		
General	COLLABORATION EARLY INTERVENTION	752,088	915,708	1,021,974	1,021,974	951,040	1,501,667
General	CAREER AND TECHNICAL - GENERAL	345,270	397,069	311,337	311,337	311,337	391,251
General	CAREER AND TECHNICAL - SPEC ED	13,565	-	36,376	36,376	-	30,819
General	LEARN & SERVE AMERICA	-	-	-	-	-	-
General	FEDERAL CHOICE GRANT(WMEP)		68,930,953			-	-
General Total	General Total	116,652,735	119,781,196	125,179,040	125,179,040	133,930,585	135,810,322
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,899,891	2,387,524	1,069,173	1,069,173	2,032,744	3,117,512
Food Service	SCHOOL BREAKFAST PROGRAM	42,465	251,651	355,289	355,289	42,465	447,473
Food Service	A LA CARTE FOOD SERVICE	1,004,166	9,874	5,258	5,258	991,662	-
Food Service Total	Food Service Total	2,946,522	2,649,049	1,429,720	1,429,720	3,066,872	3,564,985
Community Ed	GENERAL	-	-	310,394	310,394	-	-
Community Ed	FED CARES			216,164	216,164		
Community Ed	FED CARES			90,893	90,893		
Community Ed	FED CARES			54,000	54,000		
Community Ed	COMMUNITY EDUCATION	4,911,528	5,225,312	2,308,126	2,308,126	5,159,369	5,753,774
Community Ed	EARLY CHILDHOOD & FAMILY ED	869,401	625,243	471,694	471,694	360,814	360,287
Community Ed	ADULT W/DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	9,025	7,783	-	-	9,030	9,535
Community Ed	AFTER SCHOOL ENRICHMENT	490,195	545,116	253,796	253,796	444,282	570,073
Community Ed	PATHWAYS		37,500	37,500	37,500	37,500	37,500
Community Ed	LEARNING READINESS	193,159	321,129	182,305	182,305	223,582	211,837
Community Ed	NONPUBLIC HEALTH SERVICES	6,032	47,261	49,421	49,421	47,261	91,450
Community Ed	NONPUBLIC TEXTBOOKS	84,198	62,596	53,737	53,737	62,596	53,737
Community Ed	NONPUBLIC GUIDANCE & COUNSELING	82,957	45,982	45,815	45,815	45,982	45,815
Community Ed	EARLY CHILDHOOD SCREENING	34,671	23,467	15,451	15,451	36,343	38,457
Community Ed	YOUTH DEVELOPMENT/SERVICES	732,546	661,101	842,255	842,255	1,112,105	1,463,991
					84,700	84,700	
Community Ed	CHILDREN W DISABILITIES IN S A C	506,743	350,339	208,853	208,853	441,892	459,122
Community Ed	COLLABORATION EARLY INTERVENTION	-	-	-	-	-	-
Community Ed Total	Community Ed Total	7,925,658	7,958,032	5,230,357	5,230,357	7,985,959	9,100,780
Construction	GENERAL	14,187,314	812,995	77,189	77,189	4,500,000	5,792,364
Construction	MECHANICAL SYSTEM	9,113,063	12,024,767	22,601,437	22,601,437	8,550,861	6,606,500
					919	919	
Construction	ALTERNATIVE FACILITIES PROGRAM	-	-	-	-	-	-
Construction	CERT OF PARTICIPATION PROJECTS	-	-	-	-	-	5,000,000
Construction	CAPITAL PROJECTS LEVY	4,822,116	6,853,237	4,878,251	4,878,251	5,080,179	5,792,081
Construction Total	Alt Facility Total	28,122,494	19,691,000	27,557,795	27,557,795	18,131,040	23,190,945
Debt	GENERAL	14,672,195	37,630,560	25,159,481	25,159,481	15,006,244	15,227,578
Debt Total	Debt Total	14,672,195	37,630,560	25,159,481	25,159,481	15,006,244	15,227,578
Self Insurance	GENERAL	867,492	744,260	896,278	896,278	870,000	870,000
Self Insurance Total	Self Insurance Total	867,492	744,260	896,278	896,278	870,000	870,000
Grand Total	Grand Total	171,187,096	188,454,096	185,452,672	185,452,672	178,990,700	187,764,609

Edina Public Schools Expenditures by Object

FUND	OBJECT	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY22 FINAL BUDGET	FY23 ADOPTED BUDGET
General	ADMINISTRATION/SUPERVISION	4,308,803	4,348,047	5,179,676	5,179,676	-	5,526,984
General	LICENSED CLASSROOM TEACHER	39,638,202	48,817,574	42,018,138	42,018,138	45,029,935	45,629,424
General	NONLICENSED CLASSROOM TEACHER	501,970	547,054	1,272,234	1,272,234	1,161,693	1,128,281
General	LICENSED INSTRUCTIONAL SUPPORT	2,782,911	2,249,217	1,809,213	1,809,213	2,075,144	2,300,341
General	NONLICENSED INSTRUCT SUPPORT	4,137	4,474	21,607	21,607	-	-
General	SUBSTITUTE TEACHERS	1,084,129	990,863	1,100,273	1,100,273	1,317,343	1,124,625
General	SUBSTITUTE NONLICENSED CLASSROOM	41,912	37,327	2,869	2,869	25,000	10,704
General	PHYSICAL THERAPIST	85,956	89,825	97,394	97,394	104,907	99,898
General	OCCUPATIONAL THERAPIST	361,015	393,206	358,451	358,451	413,276	424,633
General	SPEECH/LANGUAGE PATHOLOGIST	1,448,660	1,574,288	1,724,927	1,724,927	1,768,762	1,835,666
General	SCHOOL NURSE	685,818	696,704	708,481	708,481	933,462	962,993
General	SOCIAL WORKERS	830,288	923,439	926,723	926,723	960,221	1,011,470
General	PSYCHOLOGISTS	813,017	701,494	1,008,774	1,008,774	995,626	1,122,796
General	MENTAL HEALTH PRACTITIONER	59,901	63,310	65,169	65,169	35,000	40,672
General	CERTIFIED PARAPROFESSIONAL	3,364,218	3,775,590	3,643,944	3,643,944	4,208,387	4,376,557
General	SPECIAL ED LANG INTERPRETATION	-	-	-	-	-	-
General	COUNSELORS	1,488,957	1,454,980	1,477,041	1,477,041	1,512,444	1,358,214
General	NON INSTRUCTIONAL SUPPORT	9,146,646	3,609,880	9,073,269	9,073,269	9,887,940	10,723,299
General	ADAPTIVE PHY ED & DAPE	375,821	350,763	325,607	325,607	352,691	369,858
General	CULTURAL LIAISON	143,606	146,562	180,026	180,026	152,784	152,617
General	OTHER SALARY PAYMENTS CERTIFIED	3,116,872	2,999,149	3,031,113	3,031,113	3,558,352	3,384,344
General	OTHER SALARY PAYMENTS NON CERTIFIED	41,892	42,863	86,248	86,248	43,156	40,256
General	SABBATICAL LEAVE	-	-	-	-	-	-
General	SEVERANCE	831,393	908,728	1,342,779	1,342,779	1,500,000	1,462,150
General	SALARY BETWEEN FUNDS	(151,530)	(116,271)	-	-	66,026	(195,000)
General	SALARY ADJ CAFETERIA PLAN	33,400	37,750	33,425	33,425	-	-
General	FICA/MEDICARE	5,139,248	5,252,324	5,377,062	5,377,062	5,515,736	6,119,424
General	PERA	1,079,006	1,101,636	1,156,018	1,156,018	1,237,135	1,339,485
General	TRA	4,216,495	4,421,341	4,678,070	4,678,070	4,692,678	5,455,065
General	HEALTH INSURANCE	10,289,918	11,113,439	9,950,659	9,950,659	10,493,397	10,026,497
General	LIFE INSURANCE	82,475	98,309	94,502	94,502	100,000	109,686
General	DENTAL INSURANCE	407,422	402,512	404,589	404,589	407,000	402,318
General	LONG TERM DISABILITY INSURANCE	113,321	115,261	120,882	120,882	130,238	125,172
General	TSA/DEFERRED COMPENSATION	918,445	958,508	970,207	970,207	1,000,000	1,008,451
General	TAX ADV HEALTH ARRANGEMENTS	138,930	-	353,814	353,814	141,854	200,329
General	WORKERS COMPENSATION	473,776	451,158	301,575	301,575	328,846	393,154
General	UNEMPLOYMENT COMPENSATION	61,193	303,140	(108,433)	(108,433)	80,000	60,000
General	POST EMPLOYMENT BENEFITS	752,088	915,708	1,021,974	1,021,974	951,040	1,501,667
General	INTERDEPARTMENT CHARGEBACKS	(45,501)	(259,438)	-	-	81,003	303,634
General	OTHER BENEFITS	16,344	59,127	85,297	85,297	22,423	10,400
General	OFFICIALS	64,380	51,641	49,357	49,357	-	58,650
General	FED CONTRACTS < \$25000	10,190	10,720	9,760	9,760	483,557	25,644
General	FED CONTRACTS > \$25000	-	-	-	-	-	-
General	CONSULTING FEES/FEES FOR SVCS	2,722,222	4,143,603	2,524,666	2,524,666	2,481,723	1,517,549
General	SPECIAL EDUCATION LEGAL FEES	4,352	3,649	2,955	2,955	-	2,500
General	NON-SPED LITIGATION COST	77,185	-	-	-	-	-
General	FED TUITION PMT < \$25,000	-	-	-	-	-	-
General	FED TUITION EXCESS OF \$25K	-	-	-	-	-	-
General	SCHOOL RESOURCE OFFICER	-	-	170,724	170,724	180,250	250
General	OTHER CONTRACTED SECURITY SERVICES	-	-	122,496	122,496	137,709	138,749
General	COMMUNICATION SERVICES	137,877	162,383	167,214	167,214	170,371	185,257
General	POSTAGE	35,212	42,388	23,603	23,603	29,018	23,035
General	UTILITY SERVICES	1,637,153	1,083,199	1,626,962	1,626,962	1,716,222	1,756,600
General	INSURANCE	307,906	382,341	558,053	558,053	614,272	672,301
General	SPEECH/LANG PATH >\$25,000	-	-	-	-	-	-
General	REPAIRS & MAINTENANCE	351,503	459,514	379,906	379,906	411,113	432,978
General	PUPIL TRANS - TRANS,REG T	-	13,061	7,528	7,528	4,000	4,000
General	FOREIGN LANG INTERPR <\$25,000	28,587	27,553	73,758	73,758	75,000	31,500
General	CONTRACTED TRANSPORTATION	1,983,174	1,679,944	1,178,282	1,178,282	1,866,748	1,945,300
General	INTERDISTRICT TRANSPORTATION	(55,499)	(51,505)	(0)	(0)	(119,531)	(27,300)
General	TRAVEL, CONVENTIONS & CONFERENCE	309,505	222,965	145,046	145,046	286,830	291,008
General	OUT OF STATE TRAVEL PD FEDERAL	1,428	-	-	-	-	3,000
General	ENTRY FEES & STUDENT TRAVEL	109,104	181,216	50,735	50,735	65,900	149,685
General	OPERATING LEASES OR RENT	563,783	612,178	559,979	559,979	584,493	632,096
General	SPEECH/LANG PATH <\$25,000	-	-	-	-	-	-
General	LIC SCHL NURSE CONTCT <\$25,000	-	-	-	-	-	-
General	LIC NURSE SVCS CONTCT <\$25,000	-	-	-	-	-	-

Edina Public Schools Expenditures by Object

FUND	OBJECT	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY22 FINAL BUDGET	FY23 ADOPTED BUDGET
General	QUALIFIED MENTAL HEALTH PROFFESIONAL	2,000	2,000	2,000	2,000	5,000	5,000
General	OTHER REIMBURSEMENTS	-	-	-	-	-	-
General	PAYMENTS TO OTHER SCHOOL DISTRICTS	600,665	695,089	646,458	646,458	717,605	858,141
General	REIMB TO MN DISTRICT	199,832	163,939	41,486	41,486	84,592	51,923
General	PAYMENT TO OUT OF STATE OTHER AGENCY			9,500	9,500	10,000	15,000
General	SPEC ED CONTRACTED SVC/PUPILS	7,139	62,328	58,366	58,366	60,000	60,000
General	EDUC PURPOSES-NONSCHOOL DIST	474,130	666,561	566,363	566,363	579,937	560,000
General	SPEC ED SALARY OTHER DISTRICT	94,284	144,339	191,083	191,083	196,815	190,110
General	SPEC ED BENEFIT OTHER DISTRICT	35,308	53,059	73,558	73,558	75,765	81,476
General	INTERDEPARTMENT CHARGEBACKS	(103,015)	(89,306)	-	-	(108,230)	(154,265)
General	SPEC ED CONTRACTED COOP SERVICE	-	-	-	-	-	-
General	SUPPLIES & MATERIALS NON INSTRUCTION	1,078,658	791,867	1,142,244	1,142,244	1,210,166	1,212,813
General	SUPPLIES & MATERIALS SOFTWARE	53,039	31,769	664,179	664,179	53,999	52,564
General	INST SOFTWARE LISENCE AGREEMENTS	17,490	24,502	231,045	231,045	3,200	75,774
General	SUPPLIES & MATERIALS NON INDIVIDUAL	1,351,798	1,286,083	727,567	727,567	1,167,039	1,068,729
General	SUPPLIES & MATERIALS INDIVIDUAL	140,683	169,281	147,847	147,847	217,779	155,934
General	FUELS	779,689	365,332	594,879	594,879	1,070,500	1,224,708
General	INSTRUCTIONAL TECHNOLOGY SUPPLIES	8,121	18,349	-	-	-	1,000
General	INSTRUCTIONAL TECHNOLOGY DEVICES	14,986	12,046	396,849	396,849	427,629	442,500
General	TEXTBOOKS & WORKBOOKS	666,510	378,063	53,718	53,718	-	-
General	STANDARDIZED TESTS	250	2,244	6,341	6,341	-	10,000
General	MEDIA RESOURCES	3,183	1,852	47,696	47,696	4,778	66,478
General	FOOD	31,660	29,594	14,331	14,331	28,559	33,610
General	NON INSTRUCTIONAL TECH SOFTWARE	-	6,410	4,731	4,731	-	-
General	BUILDING CONTRUCTION	2,941,011	4,412,884	1,345,838	1,345,838	7,582,590	7,515,890
General	EQUIPMENT PURCHASED	722,130	633,345	789,894	789,894	1,525,081	1,298,457
General	SPEC ED INSTRUCTIONAL EQUIPMNT	330	-	-	-	-	35,000
General	CAPITAL LEASES	-	-	317,611	317,611	-	-
General	PUPIL TRANSPORTATION VEHICLES	294,632	338,796	459,552	459,552	450,000	650,000
General	VEHICLES LEASED/PURCHASED	44,015	-	-	-	235,000	35,000
General	TECHNOLOGY EQUIPMENT	19,111	14,016	10,227	10,227	9,000	9,000
General	SPEC ED TECHNOLOGY EQUIPMNT	2,259	288	1,298,615	1,298,615	-	-
General	LEASE PRINCIPAL	238,316	242,929	411,830	411,830	327,997	471,910
General	LEASE INTEREST	93,899	86,143	83,622	83,622	70,041	67,425
General	CAPITAL LEASES CONTRA ACCOUNT	-	-	(317,611)	(317,611)	-	-
General	OTHER CAPITAL	-	-	-	-	-	-
General	LOANS INTEREST	-	-	-	-	-	-
General	OTHER DEBT EXPENSE	-	-	-	-	-	-
General	DUES MEMBERSHIPS LICENSES	62,350	65,767	132,662	132,662	10,640	91,700
General	FEDERAL & NONPUBLIC INDIRECT COST	(12,826)	-	-	-	-	-
General	TAXES, SPECIAL ASSESSMENTS	44,739	17,934	20,776	20,776	25,000	25,000
General	SCHOLARSHIPS	139,663	126,125	10,052	10,052	86,600	52,600
General	TRA & PERA PENSION EXP	423,979	422,877	421,333	421,333	421,333	423,979
General	PERMANENT TRANSFER OTHER FUNDS	3,213,503	-	6,035,164	6,035,164	1,731,735	1,334,000
			-	994,613	994,613	-	-
General Total		116,652,735	119,781,196	125,179,040	125,179,040	133,930,585	135,810,322
Food Service	NON INSTRUCTIONAL SUPPORT	122,142	91,894	56,343	56,343	128,326	252,091
Food Service	OTHER SALARY PAYMENTS CERTIFIED	3,946	3,966	4,006	4,006	4,146	4,500
Food Service	STAFF DEVELOPMENT	151,530	86,577	-	-	163,181	165,000
Food Service	FICA/MEDICARE	8,836	6,718	4,289	4,289	9,284	18,168
Food Service	PERA	6,738	4,216	2,068	2,068	7,080	16,513
Food Service	TRA	2,774	3,166	2,626	2,626	2,914	2,599
Food Service	HEALTH INSURANCE	12,207	6,303	3,926	3,926	12,825	21,450
Food Service	LIFE INSURANCE	1,290	675	22	22	1,356	1,300
Food Service	DENTAL INSURANCE	418	375	247	247	439	1,490
Food Service	LONG TERM DISABILITY INSURANCE	130	69	42	42	136	500
Food Service	TSA/MINN DEFER COMP PLAN	372	435	414	414	391	740
Food Service	WORKERS COMPENSATION	491	3,980	209	209	517	800
Food Service	INTERDEPARTMENT CHARGEBACKS	45,501	39,951	-	-	48,999	50,000
Food Service	OTHER EMP BENEFITS		23,137	75,548	75,548	-	-
Food Service	CONSULTING FEES/FEES FOR SVCS	2,286,136	1,835,177	1,032,767	1,032,767	2,262,351	2,620,330
Food Service	UTILITY SERVICES	-	-	-	-	-	-
Food Service	REPAIRS & MAINTENANCE	29,995	31,090	31,567	31,567	35,000	11,722
Food Service	INTERDEPARTMENT CHARGEBACKS	103,015	89,306	-	-	110,936	114,264
Food Service	SUPPLIES & MATERIALS NON INSTRUCTION	13,175	30,726	8,207	8,207	14,188	4,040
Food Service	FOOD	918	-	352	352	989	-
Food Service	COMMODITIES	144,404	111,996	89,453	89,453	163,200	168,096
Food Service	MILK	-	-	-	-	-	-

Edina Public Schools Expenditures by Object

FUND	OBJECT	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY22 FINAL BUDGET	FY23 ADOPTED BUDGET
Food Service	EQUIPMENT PURCHASED	12,504	277,500	108,000	108,000	75,000	75,000
Food Service	TECHNOLOGY EQUIPMENT	-	-	-	-	-	-
Food Service	DUES MEMBERSHIPS LICENSES	-	-	9,635	9,635	-	10,000
Food Service	TRA & PERA PENSION EXP	-	-	-	-	-	-
Food Service	SCHOLARSHIPS	-	1,791	-	-	25,614	26,382
Food Service Total		2,946,522	2,649,049	1,429,720	1,429,720	3,066,872	3,564,985
Community Ed	ADMINISTRATION/SUPERVISION	1,727,905	1,883,345	1,026,548	1,026,548	1,525,109	1,653,446
Community Ed	ECFE/SCHL READINESS COORDINATOR	236,414	200,844	224,270	224,270	163,177	115,928
Community Ed	LICENSED CLASSROOM TEACHER	221,222	878,017	245,687	245,687	147,342	170,563
Community Ed	NONLICENSED CLASSROOM TEACHER	18,494	425,148	78,391	78,391	630,000	695,943
Community Ed	LICENSED INSTRUCTIONAL SUPPORT	246,603	5,654	1,567	1,567	-	25,155
Community Ed	SUBSTITUTE NONLICENSED CLASSROOM	-	-	-	-	-	-
Community Ed	SUBSTITUTE NONLICENSED CLASSROOM	15,336	10,986	8,423	8,423	16,277	16,688
Community Ed	NON INSTRUCTIONAL SUPPORT	1,807,726	1,307,240	1,255,659	1,255,659	1,864,982	1,950,567
Community Ed	OTHER SALARY PAYMENTS NON CERTIFIED	570,194	210,036	239,786	239,786	300,394	387,865
Community Ed	SEVERANCE	-	13,480	63,888	63,888	-	58,208
Community Ed	SALARY BETWEEN FUNDS	-	29,694	-	-	29,694	30,000
Community Ed	FICA/MEDICARE	350,892	358,845	221,940	221,940	339,714	364,345
Community Ed	PERA	287,658	280,121	174,204	174,204	291,464	283,073
Community Ed	TRA	73,801	84,554	46,237	46,237	50,886	88,903
Community Ed	HEALTH INSURANCE	386,370	365,630	175,910	175,910	313,332	270,267
Community Ed	LIFE INSURANCE	17,171	10,560	2,324	2,324	8,285	3,349
Community Ed	DENTAL INSURANCE	21,946	21,748	11,923	11,923	18,270	16,020
Community Ed	LONG TERM DISABILITY INSURANCE	5,690	4,842	9,649	9,649	4,427	6,977
Community Ed	TSA/DEFERRED COMPENSATION	34,713	32,968	21,730	21,730	28,051	30,223
Community Ed	TAX ADV HEALTH ARRANGEMENTS	1,800	-	57,400	57,400	-	30
Community Ed	INTERDEPT EMPL BENS	-	-	-	-	11,877	12,000
Community Ed	WORKERS COMPENSATION	20,536	16,790	9,593	9,593	13,547	11,095
Community Ed	OTHER BENEFITS	-	12,839	-	-	5,837	4,400
Community Ed	FEDERAL SUB AWARDS/CONT<25,000	-	-	-	-	-	-
Community Ed	CONSULTING FEES/FEES FOR SVCS	1,242,576	1,079,044	938,039	938,039	1,346,462	1,703,198
Community Ed	COMMUNICATION SERVICES	12,493	9,455	10,021	10,021	25,470	28,630
Community Ed	POSTAGE	9,602	6,794	3,419	3,419	13,300	8,950
Community Ed	REPAIRS & MAINTENANCE	-	-	180	180	-	-
Community Ed	CONTRACTED TRANSPORTATION	878	34	764	764	16,800	12,600
Community Ed	INTERDISTRICT TRANSPORTATION	55,499	51,505	-	-	20,700	27,300
Community Ed	TRAVEL, CONVENTIONS & CONFERENCE	12,349	11,782	2,989	2,989	59,705	64,548
Community Ed	ENTRY FEES & STUDENT TRAVEL	64,647	60,430	6,134	6,134	66,800	164,750
Community Ed	INTERDEPARTMENT CHARGEBACKS	13,626	16,353	7,160	7,160	15,500	10,000
Community Ed	EDUC PURPOSES-NONSCHOOL DIST	-	-	-	-	-	-
Community Ed	INTERDEPART CHARGEBACK	-	-	-	-	0	40,001
Community Ed	SUPPLIES & MATERIALS NON INSTRUCTION	183,291	137,739	130,024	130,024	207,967	244,833
Community Ed	SUPPLIES & MATERIALS NON INDIVIDUAL	10,667	11,932	14,258	14,258	21,202	49,973
Community Ed	SUPPLIES & MATERIALS SOFTWARE	1,790	-	-	-	-	-
Community Ed	TEXTBOOKS & WORKBOOKS	84,198	62,596	53,737	53,737	62,596	53,737
Community Ed	MEDIA RESOURCES	-	-	-	-	-	-
Community Ed	FOOD	135,483	111,590	62,498	62,498	127,592	225,415
Community Ed	EQUIPMENT PURCHASED	40,504	52,617	27,656	27,656	103,200	57,000
Community Ed	DUES MEMBERSHIPS LICENSES	761	1,571	2,351	2,351	12,700	2,300
Community Ed	TRA & PERA PENSION EXP	-	-	-	-	-	-
Community Ed	FEDERAL & NONPUBLIC INDIRECT COST	12,826	-	-	-	-	-
Community Ed	SCHOLARSHIPS	-	91,248	95,998	95,998	123,300	212,500
Community Ed	PERMANENT TRANSFER OTHER FUNDS	-	-	-	-	-	-
			100,000	-	-	-	-
Community Ed Total		7,925,658	7,958,032	5,230,357	5,230,357	7,985,959	9,100,780
Construction	ADMINISTRATION/SUPERVISION	359,227	631,416	637,351	637,351	348,584	339,966
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	235,579	1,549,730	1,575,247	1,575,247	1,667,910	1,391,382
Construction	OTHER SALARY PAYMENTS- LICENSED	34,790	51,884	49,265	49,265	1,048,905	135,000
Construction	OTHER SALARY PAYMENTS- NON-LICENSED	1,164,484	333,558	339,449	339,449	33,334	356,775
Construction	SEVERANCE	-	-	-	-	-	-
Construction	FICA/MEDICARE	126,730	134,427	186,782	186,782	-	150,000
Construction	PERA	130,436	138,232	151,261	151,261	-	120,000

Edina Public Schools Expenditures by Object

FUND	OBJECT	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY20-21 ACTUAL	FY22 FINAL BUDGET	FY23 ADOPTED BUDGET
Construction	TRA	2,996	3,382	41,883	41,883	-	10,000
Construction	HEALTH INSURANCE	253,934	290,095	320,631	320,631	-	300,000
Construction	LIFE INSURANCE	1,511	1,809	2,871	2,871	-	3,000
Construction	DENTAL INSURANCE	3,361	3,722	7,143	7,143	-	7,000
Construction	LONG TERM DISABILITY INSURANCE	3,074	2,998	3,992	3,992	-	4,000
Construction	TSA/DEFERRED COMPENSATION	13,904	15,564	28,065	28,065	-	25,000
Construction	TAX ADV HEALTH ARRANGEMENTS	-	-	5,000	5,000	-	5,000
Construction	WORKERS COMPENSATION	9,344	7,830	6,470	6,470	-	8,000
Construction	INTERDEPARTMENT CHARGEBACKS						(365,634)
Construction	CONSULTING FEES/FEES FOR SVCS	1,087,592	1,321,593	1,874,658	1,874,658	4,577,374	5,846,364
Construction	REPAIR/MAINT/ COMPUTERS/T	-	-	-	-	-	-
Construction	PROPERTY INSURANCE	12,408	2,613	1,919	1,919	-	-
Construction	REPAIRS & MAINTENANCE			74,772	74,772	-	-
Construction	TRAVEL, CONVENTIONS & CONFERENCE	-	-	-	-	19,672	24,000
Construction	SUPPLIES & MATERIALS NON INSTRUCTION	-	-	-	-	-	-
Construction	NON-INSTR SOFTWARE/LICENSI	-	-	-	-	584,654	-
Construction	SOFTWARE INSTRUCTIONAL	-	-	-	-	236,026	-
Construction	SUPPLIES & MATERIALS NON INDIVIDUAL	-	-	-	-	-	-
Construction	INSTR TECH SUPPLIES	-	-	-	-	-	-
Construction	STANDARDIZED TESTS	-	-	-	-	105,214	-
Construction	FOOD	-	-	-	-	1,700	3,000
Construction	CAPIT NON INSTR TECH SOFT			377,113	377,113	66,047	985,130
Construction	CAPITAL INSTR TECH SOFTWR			25,785	25,785	23,523	586,162
Construction	TRANS-CONSTRUCTION SITE ACQUISITION	-	-	-	-	-	-
Construction	BUILDING CONSTRUCTION	22,101,679	12,695,540	20,627,563	20,627,563	8,508,167	11,606,500
Construction	EQUIPMENT PURCHASED	1,231,180	387,400	-	-	-	-
Construction	CAPITAL LEASE	-	-	-	-	-	-
Construction	TECHNOLOGY EQUIPMENT	362,504	648,460	251,529	251,529	150,682	290,000
Construction	CAPITAL INSTR TECH HARDWR	796,094	1,470,744	817,103	817,103	759,248	1,360,300
Construction	PRINCIPAL ON CAPITAL LEASES	-	-	-	-	-	-
Construction	INTEREST ON CAPITAL LEASES	-	-	-	-	-	-
Construction	CAPITAL LEASES CONTRA ACCOUNT	-	-	-	-	-	-
Construction	COUNTRYSIDE	191,667	-	151,943	151,943	-	-
Construction Total		28,122,494	19,691,000	27,557,795	27,557,795	18,131,040	23,190,945
Debt	BOND PRINCIPAL	7,405,000	8,140,000	7,050,000	7,050,000	7,540,000	8,015,000
Debt	BOND INTEREST	7,258,595	7,485,370	7,570,538	7,570,538	7,456,244	7,202,578
Debt	OTHER DEBT EXPENSE	8,600	110,190	108,943	108,943	10,000	10,000
Debt	BOND REFUNDING	-	21,895,000	10,430,000	10,430,000	-	-
Debt Total		14,672,195	37,630,560	25,159,481	25,159,481	15,006,244	15,227,578
Self Insurance	CONSULTING FEES/FEES FOR SVCS	867,492	56,035	55,316	55,316	870,000	60,000
Self Insurance	HEALTH INSURANCE	-	688,225	840,962	840,962	-	810,000
Self Insurance Total		867,492	744,260	896,278	896,278	870,000	870,000
Grand Total		171,187,096	188,454,096	185,452,672	185,452,672	178,990,700	187,764,609