



# PRELIMINARY BUDGET



## 2018-2019

ORONO SCHOOLS | 685 OLD CRYSTAL BAY ROAD NORTH | ORONO, MN 55356  
| [WWW.ORONO.K12.MN.US](http://WWW.ORONO.K12.MN.US) |

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John H. Morstad  
Director of Business  
Services

June 11, 2018

Dear Dr. Orcutt,

Attached you will find the 2018-19 Preliminary Budget. We appreciate the collaboration with you and the School Board which created the budget assumptions that were foundational to the development of this year's budget.

The Business Office incorporated an additional \$537,556 of General Education Aid revenue into the budget projections due to the 2.0% per Adjusted Pupil Unit (APU) increase in the basic funding formula and its effect on other categorical aids. A staffing contingency is available with \$150,000 that can be used to address class size or other staffing concerns as this fall's enrollment numbers become known.

The major changes in this budget include:

- The addition of a 9<sup>th</sup> section in 1<sup>st</sup> Grade
- Retaining the 9<sup>th</sup> section in second grade rather than forcing turnover of a teacher
- The implementation of the Capstone program at the high school
- Staffing for the opening of the Indoor Activities Center

Our major building projects are anticipated to be completed in the 2018-19 fiscal year, including the previously mentioned Indoor Activities Center, Stadium Plaza, and Long-Term Facility Maintenance (LTFM) bond projects.

We look forward to continued collaboration with you and School Board in providing for the fiscal health of Orono Schools.

Sincerely,

John H. Morstad  
Director of Business Services



# ORONO INDEPENDENT SCHOOL DISTRICT #278

## COMBINED STATEMENT OF OPERATING AND NON-OPERATING FUNDS

JULY 1, 2017 - JUNE 30, 2019

Fund Description	Audit	2017-18	2017-18	2017-18	2018-19	2018-19	Preliminary
	Balance 6/30/17	Revised Revenue	Revised Expense	Revised Balance 6/30/18	Proposed Revenue	Proposed Expense	Balance 6/30/19
Non-Spendable (Inventory & Prepaids)	568,630	-	68,630	500,000	-	50,000	450,000
Restricted for Safe Schools	-	166,579	166,579	-	165,617	140,970	24,647
Restricted for Staff Development	20,636	-	-	20,636	-	-	20,636
Assigned for Subsequent year's deficit	-	-	-	-	-	-	-
Assigned for Resale Activity	125,731	-	-	125,731	-	-	125,731
Assigned for Capital	97,840	-	-	-	-	-	97,840
Assigned for Severance Pay	680,295	33,747,690	394,160	650,257	34,807,066	33,792,089	650,257
General - Unassigned	5,065,684	33,914,269	32,336,135	6,210,957	34,972,683	33,983,059	7,153,240
<b>Total General Fund</b>	<b>6,558,816</b>	<b>33,914,269</b>	<b>32,965,504</b>	<b>7,507,581</b>	<b>34,972,683</b>	<b>33,983,059</b>	<b>8,497,205</b>
			Unassigned Fund Balance%	18.8%		Unassigned Fund Balance%	21.0%
Non-Spendable(Prepaids)	-	-	-	-	-	-	-
Capital Projects Levy (Tech)	31,122	912,334	842,575	100,881	978,984	904,740	175,125
Health & Safety	(130,324)	(100,129)	-	(230,453)	183,999	-	(46,454)
Long-Term Facilities Maintenance (LTFM)	41,587	912,074	691,457	262,204	888,262	805,850	344,616
Operating Capital	1,712,249	1,229,376	1,310,756	1,630,869	1,328,448	1,401,182	1,558,135
<b>Total Capital Fund</b>	<b>1,654,633</b>	<b>2,953,655</b>	<b>2,844,788</b>	<b>1,763,500</b>	<b>3,379,693</b>	<b>3,111,772</b>	<b>2,031,421</b>
<b>Operating Fund Total</b>	<b>8,213,449</b>	<b>36,867,924</b>	<b>35,810,292</b>	<b>9,271,081</b>	<b>38,352,376</b>	<b>37,094,831</b>	<b>10,528,626</b>
<b>Food Service</b>	<b>484,583</b>	<b>1,509,724</b>	<b>1,525,964</b>	<b>468,343</b>	<b>1,550,050</b>	<b>1,555,850</b>	<b>462,543</b>
Community Education (Non-Spendable - Prepaids)	1,078	-	-	1,078	-	-	1,078
Community Education	765,196	2,638,973	2,705,344	698,825	3,245,111	3,339,431	604,505
Early Childhood/Family Education	56,282	176,650	172,058	60,874	60,874	-	60,874
Learning Readiness	75,022	309,669	298,566	86,125	86,125	-	86,125
<b>Community Service Total</b>	<b>897,577</b>	<b>3,125,292</b>	<b>3,175,968</b>	<b>846,901</b>	<b>3,245,111</b>	<b>3,339,431</b>	<b>752,581</b>
Restricted for Building Construction	26,548,251	220,000	12,571,791	14,196,460	100,000	13,850,000	446,460
Restricted for LTFM	2,703,298	-	2,250,020	453,278	442,551	442,551	10,727
<b>Building Construction Total</b>	<b>29,251,548</b>	<b>220,000</b>	<b>14,821,811</b>	<b>14,649,737</b>	<b>100,000</b>	<b>14,292,551</b>	<b>457,186</b>
Debt Service	1,519,140	5,406,096	6,814,736	110,500	6,014,093	5,408,821	715,772
OPEB Debt Service	89,066	432,639	430,273	91,432	430,004	424,073	97,363
Bond Refunding	34,358,689	-	33,511,350	847,339	-	-	847,339
<b>Debt Service Total</b>	<b>35,966,895</b>	<b>5,838,735</b>	<b>40,756,359</b>	<b>1,049,271</b>	<b>6,444,097</b>	<b>5,832,894</b>	<b>813,135</b>
Dental	113,577	242,634	233,572	122,639	243,000	240,000	125,639
Medical	-	1,500,000	1,250,000	250,000	3,208,500	3,000,000	458,500
Internal Service Total	113,577	1,742,634	1,483,572	372,639	3,451,500	3,240,000	584,139
<b>Trust &amp; Agency Total</b>	<b>711,165</b>	<b>53,608</b>	<b>63,450</b>	<b>701,323</b>	<b>50,900</b>	<b>63,450</b>	<b>688,773</b>
OPEB Trust Total	4,575,359	100,000	346,642	4,328,717	100,000	354,508	4,074,209
<b>GRAND TOTAL - ALL FUNDS</b>	<b>80,214,153</b>	<b>49,457,917</b>	<b>97,984,058</b>	<b>31,438,012</b>	<b>53,294,034</b>	<b>65,773,515</b>	<b>17,902,692</b>



# Budget Executive Summary

This budget of Independent School District No. 278, Orono Public Schools, is for the fiscal year beginning July 1, 2017 and ending June 30, 2018 (fiscal year 2019). Prior year data is included for comparative purposes including budgeted amounts for 2018-19 and final audited amounts for fiscal years 2014-15 through 2016-17.

The District anticipates ending the 2018-19 fiscal year with a 21.0% unassigned General Fund balance. This fund balance is in keeping with the School Board's Policy 717 which states:

*"The school district will maintain as a guideline an unassigned fund balance equal to at least 5% of the expenditure budget for each of the following operating funds: General Fund (excluding capital), Food Service Fund, and Community Service Fund."*

Given this fiscal expectation, the School District has proactively planned by keeping a multi-year financial projection model current and has adjusted the proposed 2018-19 budget.

## Assumptions

For the budget being presented, the **2018-19 Budget Assumptions** were an important starting point. These assumptions, as discussed with the School Board, were as follows:

1. **Estimated Enrollment**
  - a. Oct. 1, 2018 Kindergarten-12th grade estimated enrollment of 2,864 (includes 189 kindergarten students) using a five-year weighted average model.
2. **State General Funding**
  - a. Formula increase of 2.0%
3. **Fund Balance**
  - a. Minimum General Fund balance maintained above 5% as directed by the School Board.
4. **Classroom Teacher Staffing**
  - a. Based on estimated enrollment and class size targets across district and by grade:

Grade	Target Range
Kindergarten	19 - 21
Grade 1	20 - 22
Grade 2	22 - 24
Grade 3	24 - 26
Grade 4	25 - 27
Grade 5	27 - 29
Grades 6, 7 & 8	28 - 32
Grades 9-12	29 - 34

**5. Achievement & Integration**

- a. Orono is partnering with Wayzata Schools to form an Achievement & Integration (AI) collaborative. This will bring in approximately \$115,000 in revenue for AI programs, if fully approved by MDE. 2018-19 is the second year of the program.

**6. Contract Settlements**

- a. The District budget includes Employee salary settlements for upcoming contract negotiations.

***Timeline***

The **timeline** for the creation of the 2018-19 budget is presented below. Budget development is a fluid process. The impact of prior year-end outcomes affects the results for the current year. At the same time decisions made in the current year determine the revenue and expenditure levels for future years. This timeline represents the next 18 months of the budget process.

<b>Date</b>	<b>Budget Event</b>	<b>Action</b>
<b>January 2018</b>	Requests for 2018-19 Capital Funding due to Business Office	Administrative
	2018-19 Capital items which require advance ordering (i.e. capital equipment purchases)	Board Approval
<b>March 2018</b>	Preliminary 2018-19 Budget Assumptions & Budget Timeline	Admin. Report
<b>April 2018</b>	Resolution placing continuing contract teachers on unrequested leave.	Board Approval
<b>June 2018</b>	2017-18 Final Budget Presentation	Board Approval
	2018-19 Preliminary Budget Presentation	Board Approval
<b>September 2018</b>	Preliminary 2018 Payable 2019 Levy Certification	Board Approval
<b>October 2018</b>	Preliminary 2017-18 Audit Results	Admin. Report
<b>November 2018</b>	Final 2017-18 Audit Report	Board Approval
<b>December 2018</b>	Final Levy Certification (2018 Payable 2019; Fiscal 2019-20 Revenue)	Board Approval
	Truth in Taxation Presentation	Admin. Report
<b>January 2019</b>	Requests for 2019-20 Capital Funding due to Business Office	Administrative
	2019-20 Capital items which require advance ordering (i.e. capital equipment purchases)	Board Approval
<b>February 2019</b>	Preliminary 2019-20 Budget Assumptions & Budget Timeline	Admin. Report
<b>April 2019</b>	Resolution placing continuing contract teachers on unrequested leave.	Board Approval
<b>June 2019</b>	2018-19 Final Budget Adoption	Board Approval
	2019-20 Preliminary Budget Adoption	Board Approval

# Organization Overview

Independent School District No. 278, Orono Schools, is an instrumentality of the State of Minnesota established to function as an educational institution serving students from early childhood through 12<sup>th</sup> grade, including a transition program. The elected school board is responsible for legislative and fiscal control of Orono Schools. A superintendent is appointed by the board and is responsible for administrative control of the district. There are no other entities for which the district is considered financially accountable.

## School Board of Directors

Name	Position	Term Expires
Bob Tunheim	Chair	December 31, 2021
Martha Van De Ven	Vice Chair	December 31, 2021
Dick Lewis	Treasurer	December 31, 2019
Mike Bash	Clerk	December 31, 2019
Sarah Borchers	Director	December 31, 2021
Laura Wallander	Director	December 31, 2019

## Administrative Team

The make-up of the administrative team at Orono Schools is outlined as follows:

Position	Name
Superintendent	Dr. Karen Orcutt
Director of Business Services	John Morstad
Director of Learning & Accountability	Aaron Ruhland
Director of Special Services	Kristi Flesher
Director of Human Resources	Dr. Scott Alger
Director of Communications	Gary Kubat

## FACILITIES

Students who attend Orono Schools are served in the following grade level configuration:

- **Schumann Elementary:** Kindergarten through Grade 2
- **Orono Intermediate School:** Grades 3 through 5
- **Orono Middle School:** Grades 6 through 8
- **Orono High School:** Grades 9 through 12

The Community Education and Family Education programs are administered by the **Director of Community Education**, Melanie DeLuca. Early Childhood classes are held at the Discovery Center in Maple Plain. Adult Community Education classes and youth classes are held on the Orono main campus, the Discovery Center in Maple Plain, and at other locations throughout the District.

Orono Schools contracts the operation of our transportation program. The program is operated from a district-leased **Transportation Center** which houses all vehicles for student transportation, a mechanics shop and Administrative staff from the contracted organization.

## ***COLLECTING INPUT***

The process to build the proposed 2018-19 budget included the following input opportunities:

1. School Board – The first official action that begins the process of budget development was the approval of the payable 2018 tax levy, which occurred on December 11, 2017. This levy includes 24.4% of General Fund revenue. The Board also provided guidance and input to the budget development process as follows:
  - March 12, 2018 – Approve final 2018-19 budget assumptions
2. Facilities & Finance Committee – A committee of three School Board members, the Superintendent, and the Director of Business Services. This committee reviews the assumptions included in the financial projection model. These assumptions and committee discussion provide important input into the budget development process.
3. Principals – This group of leaders is essential to the budget development process. They provide input and shared decision making for budget adjustments, staffing and program needs.
4. Superintendent's Cabinet – This group meets weekly. Some part of the budget development process, including discussion of staff and community feedback, is on the agenda each week.

# Financial Overview

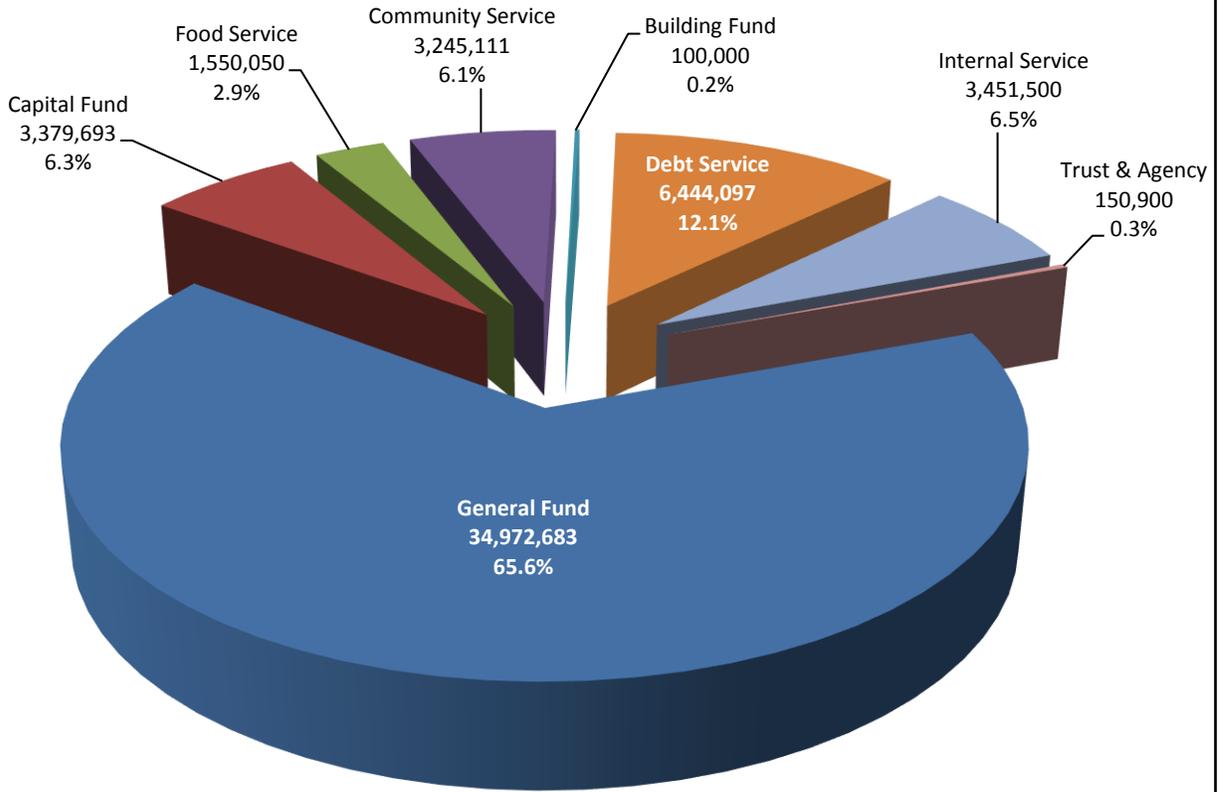
## ***OVERVIEW OF FUNDS***

According to State Law, Orono Schools maintains a separation of funds. The **General Fund** is used to account for the basic K-12 educational operations of Orono Schools. The majority of this Executive Summary will focus on the General Fund's fiscal condition. Other funds which are a part of this budget book are separate from the General Fund include:

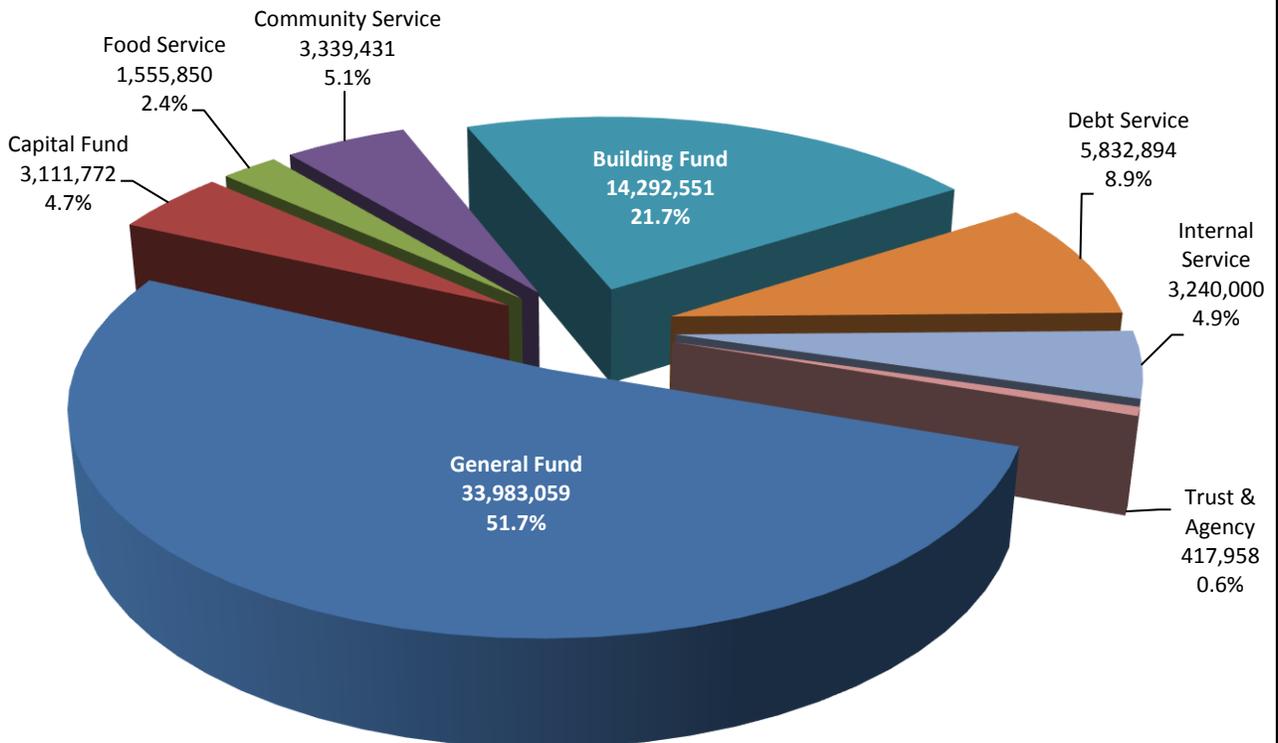
- Food Service Fund – Revenue and expenditure activity related to the school lunch, milk, concessions, vending and breakfast programs
- Community Service Fund – Revenue and expenditure activity related to the District's Community Education, Early Childhood and Family Education, School Readiness, Preschool Screening, and Non-Public pupil support
- Capital Fund – Capital expenditures (and related revenue) associated with facilities, grounds and equipment; maintained at district level as a separate fund, but "rolled up" as part of the General Fund for state reporting purposes
- Building Construction Fund – The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds.
- Debt Service Fund – Revenue and expenditure activity related to the District's long-term debt payments
- Internal Service Fund – Revenue and expenditure activity related to the district's self-funded medical and dental plans
- Trust & Agency Fund – Revenue and expenditure activity related to funds that the District holds in trust for others (this includes employee severance, other post-employment benefits, flexible benefits and scholarships)

The following graphs give an illustration of the proportional revenues and expenditures budgeted for each fund in the 2018-19 fiscal year:

## 2018-19 Revenue Budget - All Funds



## 2018-19 Expenditure Budget - All Funds



## REVENUE ASSUMPTIONS

### GENERAL OPERATING FUND (Financial Section)

General Fund revenue is projected to increase by \$658,041 or 1.9% from 2017-18.

1. **State Basic General Education Aid** serves as the district's primary funding source, comprising 55.2% of the general fund revenue. State Basic General Education Aid is budgeted to increase by \$537,556 or 2.9% versus 2017-18. The majority of the State Basic Aid category is based upon the Basic Funding Formula. Projections for 2018-19 include 2.0% increase to the per pupil unit funding formula. This increase is combined with an increasing enrollment projection, as outlined in the Informational Overview section of this summary. The components of Basic General Education Aid are (1) the Funding Formula multiplied by (2) Pupil Units, as described below.

(1) Basic General Education Funding Formula - The per-pupil-unit allocation used in this budget is \$6,312 for 2018-19. The funding formula was recalibrated in 2014 to account for the 2013 legislative changes pertaining to the accounting for pupil units. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
2010-11	\$5,124	No increase in formula
2011-12	\$5,174	\$50 increase in formula
2012-13	\$5,224	\$50 increase in formula
2013-14	\$5,302	1.5% increase in formula
2014-15	\$5,831	1.5% increase in formula + \$25
2015-16	\$5,948	2.0% increase in formula
2016-17	\$6,067	2.0% increase in formula
2017-18	\$6,188	2.0% increase in formula
2018-19	\$6,312	2.0% increase in formula

(2) Pupil Units (see Informational Overview section of this summary for more details) - The district anticipates enrollment for the 2018-19 budget year to be 2,864 for students in attendance in local district facilities (note: this differs from enrollment reported to the state for other purposes which will include students in attendance at facilities outside the district, such as Intermediate District 287, for which the district receives and passes along aid in the form of a tuition payment). The total enrollment of 2,864 represents an increase of 20 students from the comparable 2017-18 enrollment estimate. This is a result of the addition of a 9<sup>th</sup> section to 1<sup>st</sup> grade. These enrollment numbers create the basis for the State Basic General Education Aid calculation.

Final pupil units are calculated by the Minnesota Department of Education approximately 6 months after the end of a fiscal year (January 2019 for the 2018-19 fiscal year) through a complex set of data and reporting which includes the following:

- Pupil Units calculate actual "membership time" in Orono Schools multiplied by a State-supplied weighting factor per grade level, rather than simple enrollment counts at a given point in time.

- Pupil Units also includes the net impact of “**enrollment options**” agreements with other Minnesota districts. This accounts for students enrolling into or out of Orono Schools to or from other Minnesota School districts.
- Pupil Units also include 22 students who leave the district through **tuition agreements** with another district and exclude students who enter the district through these tuition agreements. The state aid is passed along to the enrolling District through tuition payments.
- Orono Schools has approximately 20 resident students who attend **public charter or online schools**. Unlike the tuition options noted above, public charter schools receive state aid directly, so are not reported by Orono Schools. There are also 390 resident students who attend **private, religious or home schools**, which are not reported by Orono Schools. 75 students attend other public schools. None of these sets of students is included in the Pupil Unit calculations for the district.

## 2. Property Tax Revenue

Property taxes are determined by the taxable market value of the property, class rate percentages set in law for each category of property (such as residential homestead, residential non-homestead, apartments, etc.) and state-paid property tax aids and credits (see Informational Tab for details from property tax levy effective for the fiscal year 2018-19).

Property tax revenue in the General Fund is budgeted to increase by \$51,459 or 0.6%. This is the second fiscal year of the approval of a general operating referendum in November of 2016. The remaining increase comes from the addition of Integration and Incentive revenue, and the valuation of property owned by the Orono taxpayers. This revenue category also includes levies for Q-comp (alternative teacher compensation), safe schools, and reemployment.

## 3. Other State Sources

State supported programs are anticipated to increase by \$6,501 or 0.1% to \$5,005,396.

- Special education aid accounts for 61.9% of the revenues in this category, based upon district expenditures and state appropriations.
- The remainder of state supported programs includes other categorical programs such as achievement & integration aid, non-public pupil transportation, secondary vocational disabled aid, and Alternative Teacher Compensation (Q-Comp).

## 4. Federal Sources

Federal revenue is budgeted to decrease by (\$54,381) or -8.8%. This is attributable to federal special education flow-through funding, which is determined at the federal department of education. The federal calculations on entitlement include poverty concentration index within the district among other factors. Federal revenue in the General Fund includes the following:

- Special Education (Section 611, Section 619, and Part C) makes up 79.7% of federal revenue or \$450,000 in 2018-19.
- Title I funding in 2018-19 totals \$70,000, which is 12.4% of the federal revenue budget. On advice from the MN Department of Education, we planned for the elimination of Title II funding for 2018-19.
- The remaining 7.9% consists of other grants including the Carl Perkins and CEIS grants totaling \$44,400.

**5. Local (Tuition, Fees, Admissions, Interest, Donations)**

Revenue in this category is budgeted to increase by \$116,906 or 7.9% in the coming year, primarily due to the opening of the Indoor Activities Center. Items included in this category are student parking fees, facility rentals and admission fees for activities at Orono High School (OHS), miscellaneous grants and interest earnings.

**FOOD SERVICE FUND (Financial Section)**

Revenue in the Food Service Fund is budgeted to increase by 2.7% to \$1,550,050 in 2018-19. The following assumptions are included:

1. **Local Revenue** is increasing by \$74,450 for 2018-19. This increase reflects anticipated meal sales for students using prior fiscal year participation as a baseline and incorporates the projected increase in enrollment. The Minnesota Department of Education (MDE) requires districts to complete a Paid Lunch Equity calculator annually if District’s have a negative Food Service fund balance, to ensure we are charging at or above the minimum price allowed. Prices included in the budget are listed below and represent a \$0.05 change in prices from the 2017-18 school year to adjust for inflationary increases in expenses. Breakfast and Milk costs will remain at current levels, with breakfast added at the high school.

	Breakfast	Lunch
Elementary	N/A	\$ 2.70
Middle School	\$ 1.80	\$ 2.85
High School	\$ 1.80	\$ 3.00
Adult	\$ 2.15	\$ 3.80
Milk	\$ 0.50	\$ 0.50

2. **Federal and State Revenue** sources are decreasing by a combined (\$89,124), primarily due to federal commodity pricing being taken as a discount off invoices, rather than a credit to the District.
3. **Vending and Concession** sales are budgeted to increase \$55,000 in 2018-19. The Food Service department will be assuming operational control of all concessions located at the high school complex for 2018-19. They will share concessions proceeds with booster groups.

**COMMUNITY SERVICE FUND (Financial Section)**

The Community Service Fund includes community education and early childhood family education (ECFE). Total revenue for this fund is budgeted to increase by \$119,819 or 3.8% from 2017-18 due to the expansion of preschool and summer programs. Changes in this revenue component include the following assumptions:

1. **Property taxes** for Community Education and Family Education programs are increasing by \$7,783 or 2.8%. This aid is received from the state for a calculated percentage of the net revenue loss in prior years due to county abatements of property tax levies.
2. **State revenue** is budget to increase by \$36,828 or 34.8%, primarily in non-public aid, which the District acts as a flow-through.

3. **Local tuition and fees** will increase by \$59,048 or 2.3%. This is mainly due to the offering of additional programming and increased demand for preschool.
4. **Other local revenue** is budgeted to increase by \$16,160 or 11.1%, due to increases in adult programs as well as an increase in Targeted Services.

### **CAPITAL FUND (Financial Section)**

Total capital and building fund revenue is increasing by \$240,724 or 8.1% in 2018-19. This increase is primarily due to the three-year phase in of Long-Term Facilities Maintenance (LTFM) revenue. 2018-19 marks the final year of the phase in process. Also, an increase in Anticipated Net Tax Capacity (ANTC) affects the Capital Projects (technology) levy. Details from property tax levy effective for the fiscal year 2018-19 can be found in the Informational Section. Changes in this revenue component include the following assumptions:

1. **Operating Capital** revenue which is based upon building age and square footage, which includes **Building Lease Levies**, will increase by \$197,810 or 17.5% in 2018-19. This is primarily due to levy adjustments for past Health & Safety expenses of \$183,999.
2. State approved **Health and Safety Levy** revenue is no longer a funding source for the District. For 2018-19, we will receive a revenue adjustment of \$183,999 for previous projects.
3. The **Capital Projects Levy** is increasing in fiscal year 2018-19 by \$66,649 or 7.3%. Funds available for fiscal 2018-19 technology and capital related items are budgeted at \$978,984.
4. **Long-Term Facilities Maintenance (LTFM)** revenue decreased by (\$23,812) or -2.6%. The net decrease is primarily due to an increase in LTFM funding of \$337,327 and the payment for the Facilities Maintenance Bond (Series 2017B) of \$361,400.

### **BUILDING CONSTRUCTION FUND (Financial Section)**

With the approval of the 2016 Bond Referendum, the Building Construction Fund was re-established. Funds of approximately \$30.5 million were received in fiscal 2016-17. Revenue for the Building Fund will decrease to \$100,000 to account for the interest earned during the construction process. LTFM Bond proceeds are also included in this fund.

### **DEBT SERVICE FUND (Financial Section)**

Debt Service Fund revenue is budgeted to increase by \$605,362 or 10.4% due to scheduled principal and interest payments and the addition of the Facilities Maintenance Bond (Series 2017B). Property Tax revenue will increase in 2018-19 by \$583,956 to cover the scheduled payments per the debt service payment schedule. The Informational Tab contains details from property tax levy effective for the fiscal year 2018-19.

### **INTERNAL SERVICE FUND (Financial Section)**

The District established Internal Service Funds to account for and finance its uninsured risk of loss for employee medical and dental insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various medical and dental costs as described in the plan. The District added an additional fund for medical

starting in January of 2018. Revenue for the two Internal Service Funds is budgeted to increase by \$1,708,866 or 98.1%.

**TRUST & AGENCY FUND (Financial Section)**

Trust and Agency Fund revenues are budgeted to increase by \$97,292 or 181.5%. The increase is due to interest earned on our OPEB Trust that was previously not accounted for in the budget.

## EXPENDITURE ASSUMPTIONS

### GENERAL FUND (Financial Section)

The General Fund expenditure budget is increasing by \$577,503 or 1.7%, for the most part due to changes in employee salaries, wages and benefits.

1. The **salaries & wages and employee benefits** budget of \$27,408,835 include salaries and benefits for all employee groups. This budget represents 80.7% of the total General Fund budget. This budget includes:
  - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
  - An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the 2018-19 budget year.
  - The cost of statutory benefits (TRA, PERA, FICA, etc.), including a 0.21% anticipated increase in TRA.
  - Any changes to staffing levels.

As of the budget adoption date, the status of general fund employee contracts is as follows:

Bargaining Unit	Current Contract Expiration	Status
Teachers (OEA)	June 30, 2019	Settled
Principals	June 30, 2019	Settled
ESP (Educational Support Personnel)	June 30, 2019	Settled
Para Educators	June 30, 2019	Settled
Custodial	June 30, 2018	In Negotiations
Food Service	June 30, 2018	In Negotiations

2. The **purchased services** budget of \$4,959,454 represents an increase of \$48,910 or 1.0% from prior year. This budget includes tuition payments to other MN districts, contracted services, utilities, property insurance, professional service fees, travel & conferences, and repairs.
3. The **supplies & equipment** budget of \$1,275,370 represents an increase of \$12,445 or 1.0% from the prior year. The budget includes both instructional and non-instructional supplies, fuel, and equipment. Most administrators' allocation for departmental and site budgets are included in this category. Budget managers can flex their allocations between categories and mostly do so between supplies and purchased services. This flexibility is the major reason for the budget swing.
4. The **other expenditures** budget of \$315,150 includes contingency budgets, fund transfers, and expenditures for dues & memberships. The primary components include a \$150,000 staffing contingency budget to address classroom needs that may arise in the fall, and a \$50,000 contingency to cover other unexpected General Fund needs. This is an increase of 246.4% over the 2017-18 final budget, in which contingency dollars have either been allocated or removed.

No transfers from the General Fund are budgeted for 2018-19.

## FOOD SERVICE FUND (Financial Section)

The expenditure budget of \$1,555,850 represents an increase of \$30,000 or 2.0%. This budget includes the following assumptions:

1. **Salaries & wages and employee benefits** budget of \$696,700 include salary and benefits for Food Service employees. This budget represents 44.8% of the total Food Service Budget and includes:
  - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
  - The cost of statutory benefits (PERA, FICA, etc.)

The status of the Food Service Bargaining Agreement is as follows:

Bargaining Unit	Current Contract Expiration	Status
Food Service	June 30, 2018	In Negotiations

2. The **purchased services** budget of \$83,150, a decrease of -\$14,250 or -14.6% includes payments for equipment repairs and maintenance, conferences, etc. The current budget reflects planned use of fund balance to maintain and replace the equipment used in the food service program.
3. The **supplies & equipment** budget of \$774,500 represents a slight -0.1% decrease from prior year due to anticipated increase in meals served because of growing enrollment and adjustment for historical spending trends. This category includes costs for food supplies, kitchen supplies, and cafeteria supplies.

## COMMUNITY SERVICE FUND (Financial Section)

The expenditures budget of \$3,339,431 reflects an increase of 5.1% from prior year primarily due to historical trends in program participation. Expenditure changes by category include the following:

1. **Salaries & wages and employee benefits** budget of \$2,393,798 or 71.7% of the Community Service budget reflect:
  - Wage/benefit costs for existing employment agreements including allowances for pay rates, health, dental and other benefits.
  - An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the 2018-19 budget year.
  - The cost of statutory benefits (TRA, PERA, FICA, etc.)
2. The **purchased services** budget of \$595,126 represents an increase of \$7,634 or 1.3%. Items included in this category include contracted services for vendors teaching classes, use of space, registration software, marketing and repairs.
3. The **supplies & equipment** budget of \$214,121 decreased by (\$109,627) or -33.9% mainly due to higher one-time equipment purchases in 2017-18.
4. The **other expenditures** budget of \$136,386 represents an increase of \$10,625 or 8.4% from the prior year. This category is primarily general Community Ed expenses, dues and memberships.

## **CAPITAL FUND (Financial Section)**

The expenditures budget of \$3,111,772 represents an increase of \$256,652 or 9.0%. Capital Fund expenses are prioritized within funds available or by state approval, as is the case with Long-Term Facility Maintenance (LTFM) projects.

1. **Operating Capital** – Operating Capital projects totaling \$1,401,182 include instructional equipment purchases, textbooks, and maintenance projects at each site. This budget also includes a \$50,000 contingency for capital expenses that may emerge throughout the year.
2. **Health & Safety** – Expenditures are no longer allowed in this category with the creation of the LTFM program.
3. **Capital Projects Levy (also known as technology levy)** – Fiscal 2018-19 expenditures are budgeted at \$904,740. The anticipated expenditures continue to support the integration of technology into the classroom for all grades.
4. The **Long-Term Facility Maintenance** program was passed during the 2015 legislative session. It authorizes funds to enable the district to preserve the condition of facilities while allowing for modernizations that fit their current use. An LTFM Bond was issued in 2016-17 to address the District's most pressing maintenance needs. Details are in the Building Fund section below. The budget of \$805,850 will primarily be used for routine maintenance projects throughout the District.

## **BUILDING CONSTRUCTION FUND (Financial Section)**

The Building Construction Fund was re-established in 2016-17 with the sale of bonds for the Indoor Activities Center project our voters approved in November 2016, as well as the approval of an LTFM Bond in 2017 for District maintenance projects. Expenditures for 2018-19 are budgeted at \$14,292,551. This represents the completion of the Indoor Activities Center project as well as all the projects associated with the LTFM Bond.

## **DEBT SERVICE FUND (Financial Section)**

The debt service expenditure budget is \$5,832,894, representing a decrease of (\$34,923,465) or -85.7%. The primary cause for the decrease is the payoff of the advanced bond refunding from July of 2016. Expenditures in this fund include ongoing principal and interest payments related to voter-approved projects as well as Other Post-Employment Benefits (OPEB) debt service. The Schedule of Bonded Indebtedness is included in the Informational Tab of this budget book.

## **INTERNAL SERVICE FUND**

The Internal Service expenditure budget of \$3,240,000 represents an increase of \$1,756,428 or 118.4%. The increase is primarily due to the addition of a self-funded medical plan. Expenses include the District's self-funded medical and dental plans.

## **TRUST & AGENCY FUND (Financial Section)**

The Trust & Agency expenditure budget is \$417,958, an increase of \$7,866 or 1.9%. The primary cause for the increase is the adjustment of a budgeted expense for employee severance. Expenses include scholarships awarded, flexible benefits, severance and other post-employment benefits.

# Informational Overview

## Enrollment History & Projections by School Site

	Grades	2014-15	2015-16	2016-17	2017-18	2018-19
Schumann Elementary	K-2nd	532	562	576	584	584
Orono Intermediate	3rd-5th	632	625	609	619	647
Orono Middle School	6th-8th	685	680	703	697	693
Orono High School	9th-12th	924	941	922	936	940
<b>Total K-12th Grade</b>		<b>2,773</b>	<b>2,808</b>	<b>2,810</b>	<b>2,836</b>	<b>2,864</b>

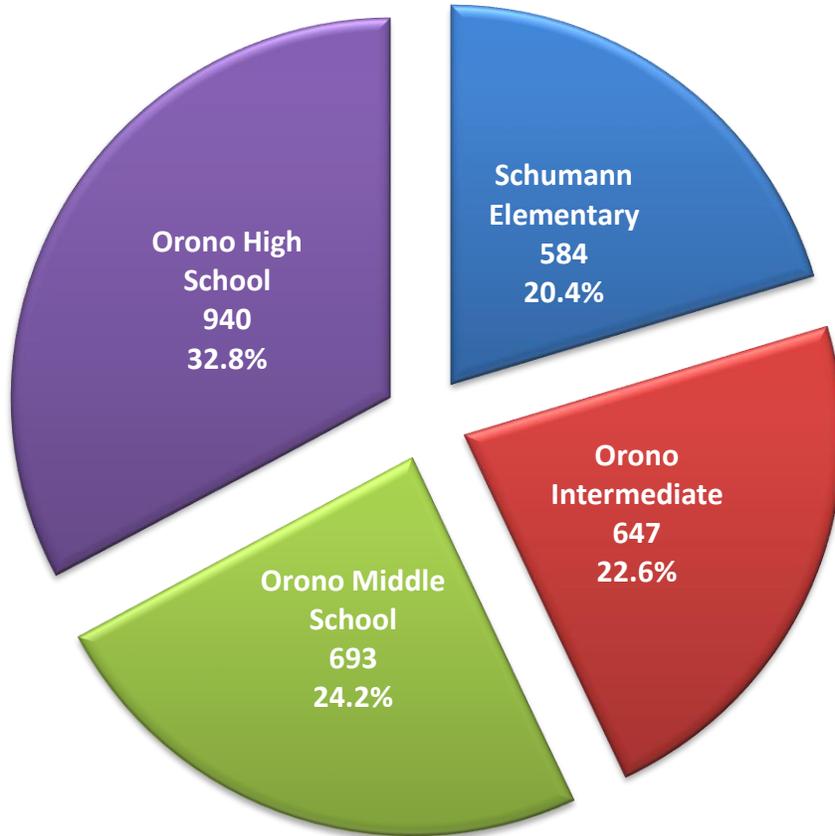
Past years show historical enrollment data. Current year is based on October 1 data.

Orono Schools is projected to see a 1.3% increase in enrollment per year based on our current enrollment study. The major contributor to enrollment growth is slow increase in residential population.

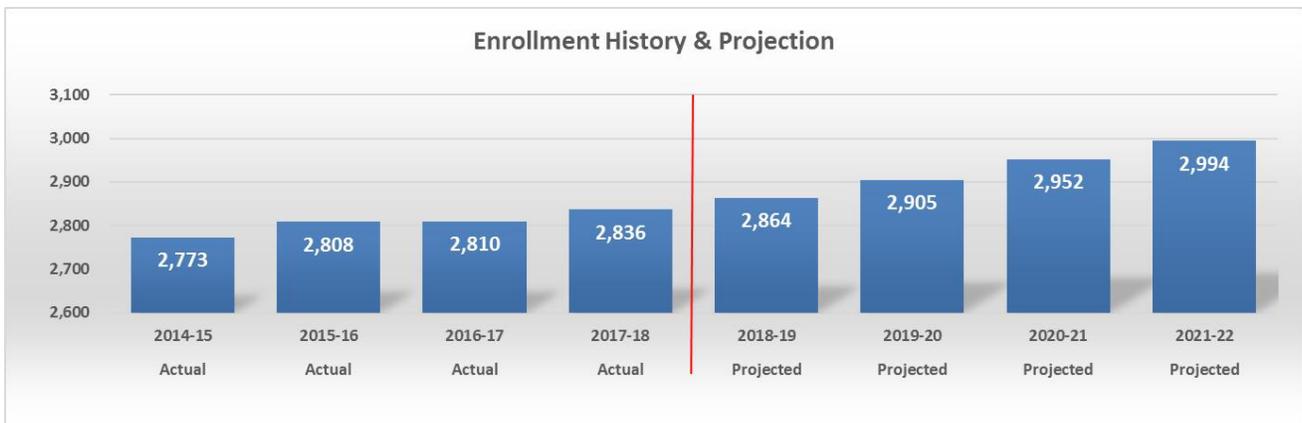
## Enrollment History & Projections By Grade

Enrollment History & Projections by Grade								
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Early Childhood	10	12	16	16	10	10	10	10
Kindergarten	159	184	169	185	180	185	185	185
1st Grade	175	185	192	180	199	195	201	201
2nd Grade	188	181	199	203	195	221	212	218
3rd Grade	186	195	191	205	221	211	239	229
4th Grade	222	207	207	207	212	228	218	247
5th Grade	224	223	211	207	214	219	236	226
6th Grade	223	226	237	226	227	233	238	256
7th Grade	224	233	238	236	232	233	239	245
8th Grade	238	221	228	235	234	228	229	235
9th Grade	240	231	228	237	241	239	232	233
10th Grade	241	239	228	229	240	245	243	236
11th Grade	235	242	241	228	224	232	236	235
12th Grade	208	229	225	242	235	226	234	238
<b>K-12th Grade</b>	<b>2,773</b>	<b>2,808</b>	<b>2,810</b>	<b>2,836</b>	<b>2,864</b>	<b>2,905</b>	<b>2,952</b>	<b>2,994</b>
<b>% Change</b>	<b>0.2%</b>	<b>1.3%</b>	<b>0.1%</b>	<b>0.9%</b>	<b>1.0%</b>	<b>1.4%</b>	<b>1.6%</b>	<b>1.4%</b>

## 2018-19 Projected Enrollment Breakdown by School Site



## Total Enrollment by Year (Actual and Projected)

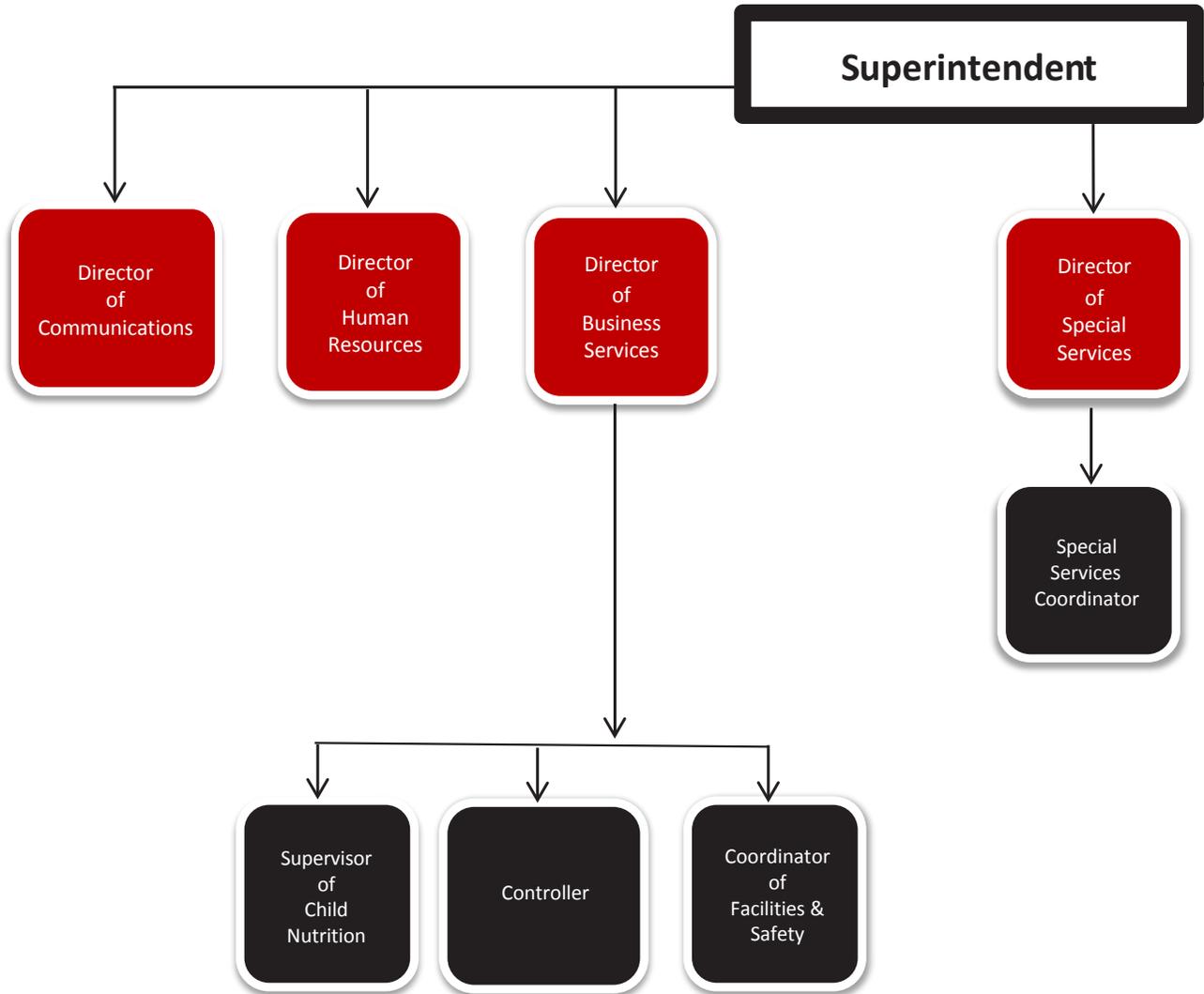


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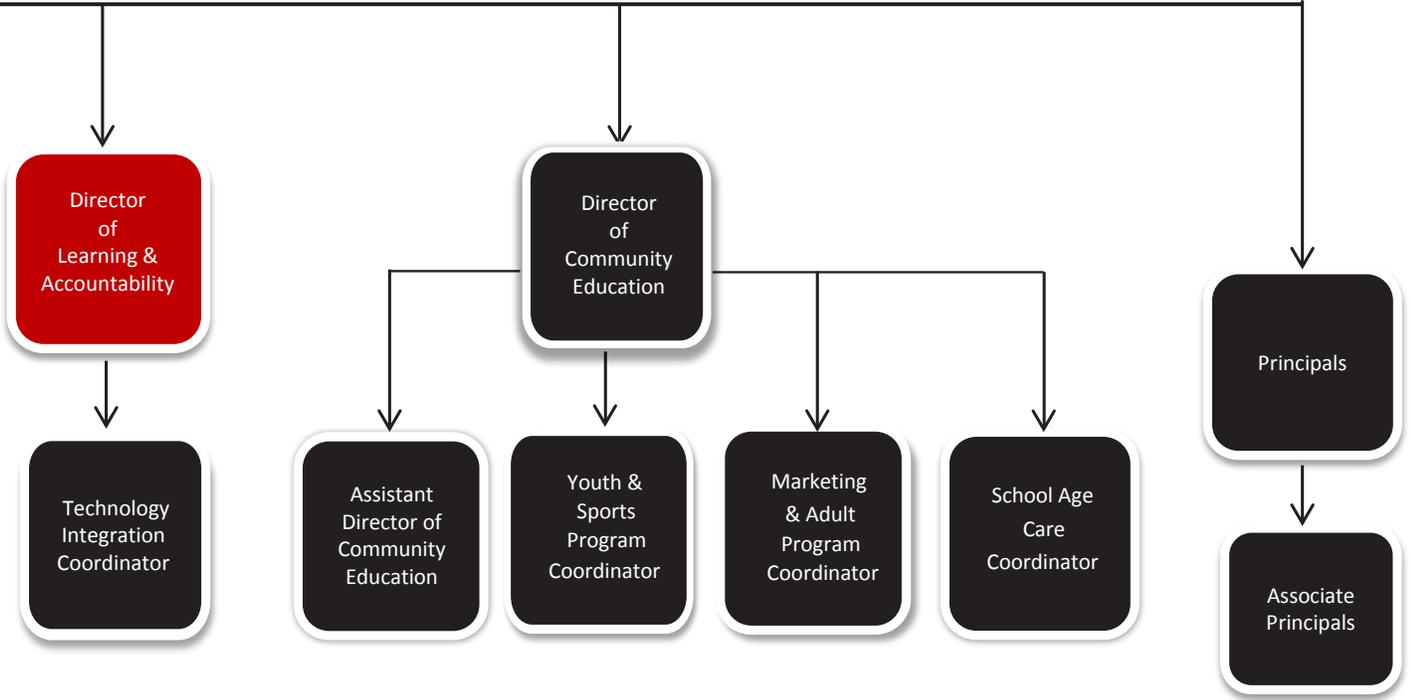


# Orono Schools

Where Excellence is a Tradition and a Goal



Red = Superintendent's Administrative Team



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# Illuminating Possibilities

Orono Schools' **Five-Year Strategic Plan** benefiting students and all stakeholders

## Mission

*Our core purpose*

*Our students will maximize their potential in life because of their experiences in Orono Schools.*



## Strategic Goals

*Our intended end results*

### Scholarship

Through personalized and rigorous learning, students and staff will apply high levels of interdisciplinary knowledge across all content areas.

### Character

Students and staff will understand and model core ethical values for a life of integrity.

### Relationships

Students and staff will engage in strong academic relationships.

# Values

*Our fundamental convictions and character*



## Excellence

Encourage students, staff and administration to reach their highest levels of personal achievement.

## Fortitude

Build qualities of courage, perseverance and resilience.

## Relationships

Promote respectful and caring relationships.

## Inclusion

Embrace diverse and unique needs, backgrounds, ideas and talents.

## Global Perspective

Inspire learners to be engaged citizens in the modern world.

## Stewardship

Demonstrate constant accountability through responsible planning and use of resources.

*The means of accomplishing our goals*

# Strategies

## Teaching and Learning

We will enact student-centered, responsive instructional practices that provide rigor and relevance for every student. These practices will require students to apply critical thinking and complex problem solving.

## Human Capital

We will capitalize on the complementary roles of research and practice to promote a model of personalized education for staff and students. Staff members will be selected and developed based on their capacity to promote academic optimism in every student.

## Inclusion and Cultural Competence

We will ensure that inclusive, culturally-competent practices underlie all classroom and organizational efforts. These practices will be grounded in a commitment to helping all students achieve high levels of success.

## Facilities

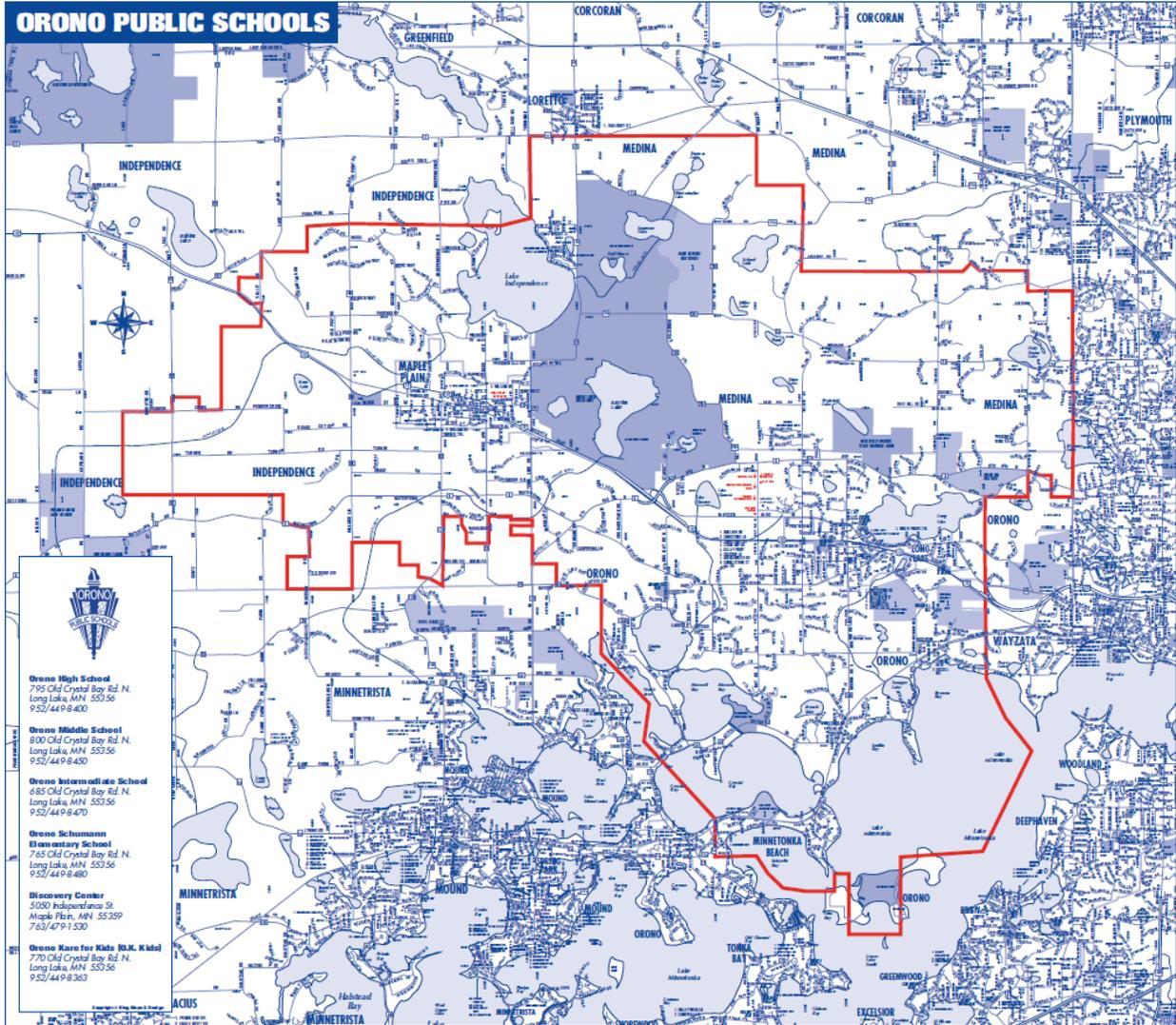
We will secure and manage resources to meet the learning, program and community needs of the future.

## Character

We will embed character development experiences into existing learning activities, as well as responsive classroom management practices and service learning, to develop the critical thinking needed for ethical problem solving.

## Relationships

We will value, develop and strengthen relationship skills that lead to lifelong social, emotional and academic success.



<http://orono.k12.mn.us/about/maps-directions/>

# Orono Schools Campus

Homestead Trail

6th Ave N

6



**Parking Lot Key**

A	Ice Arena
B	H.S. North
C	H.S. East
D	H.S. South
E	Schumann Elementary
F	Intermediate School
G	Ed Link / I.S. West
H	Varsity Softball (limited access)
I	Pesonen Stadium (limited access)
J	Varsity Baseball (limited access)
K	M.S. North
L	M.S. West
M	Student Center



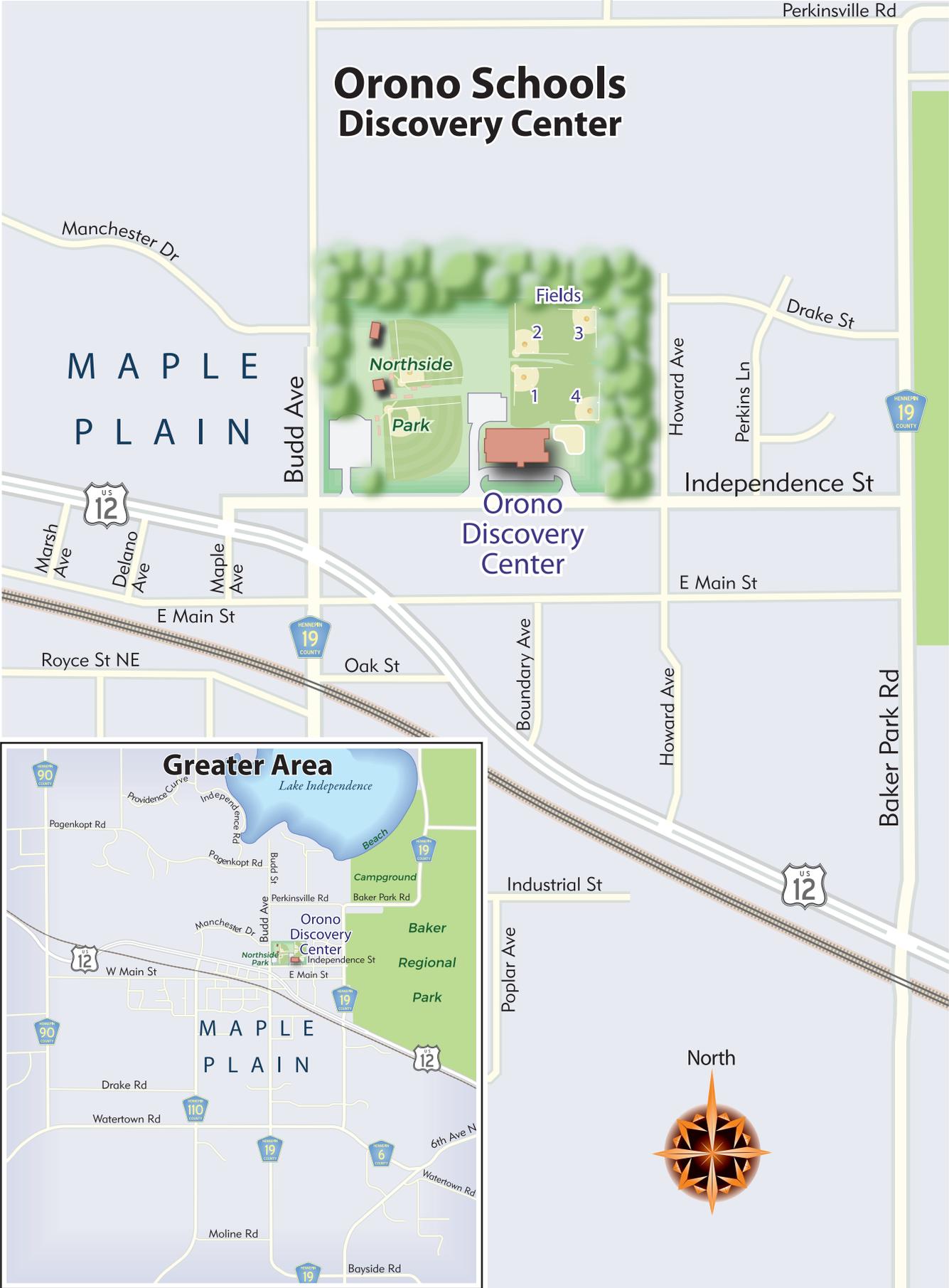
Old Crystal Bay Rd

Kelley Parkway

Wayzata Blvd / Old U.S. Hwy 12

112

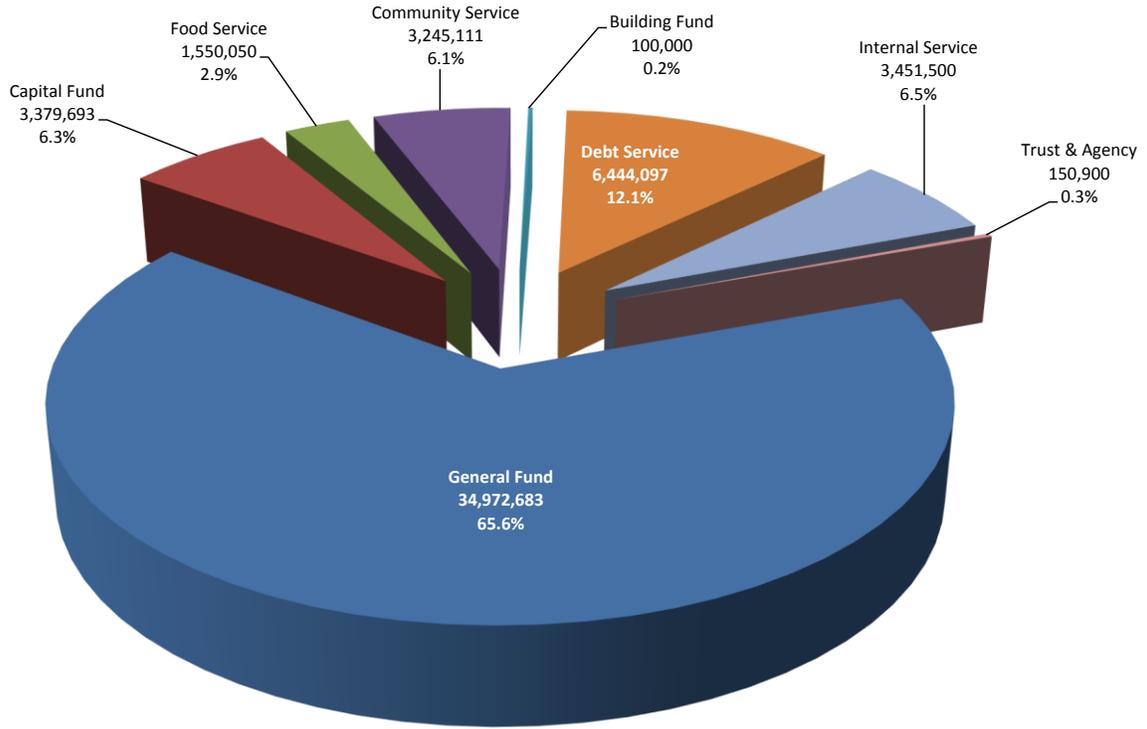
# Orono Schools Discovery Center



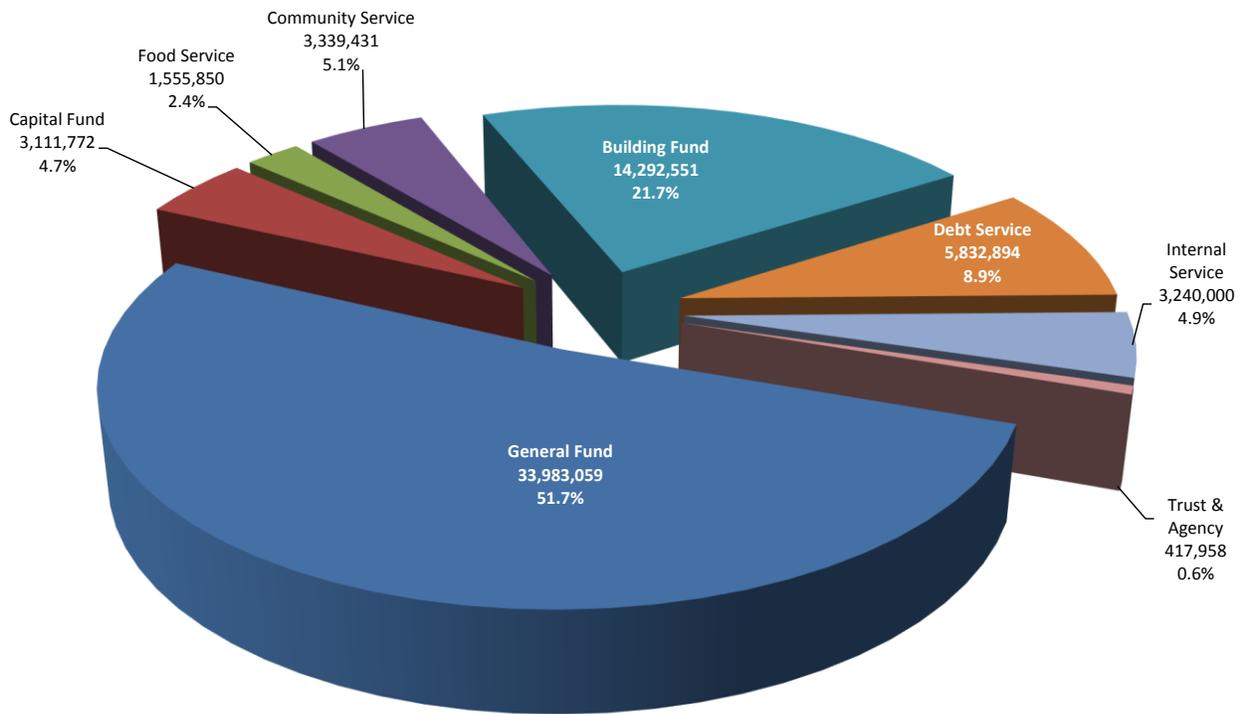
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# All Funds Revenues and Expenditures

## 2018-19 Revenue Budget - All Funds



## 2018-19 Expenditure Budget - All Funds

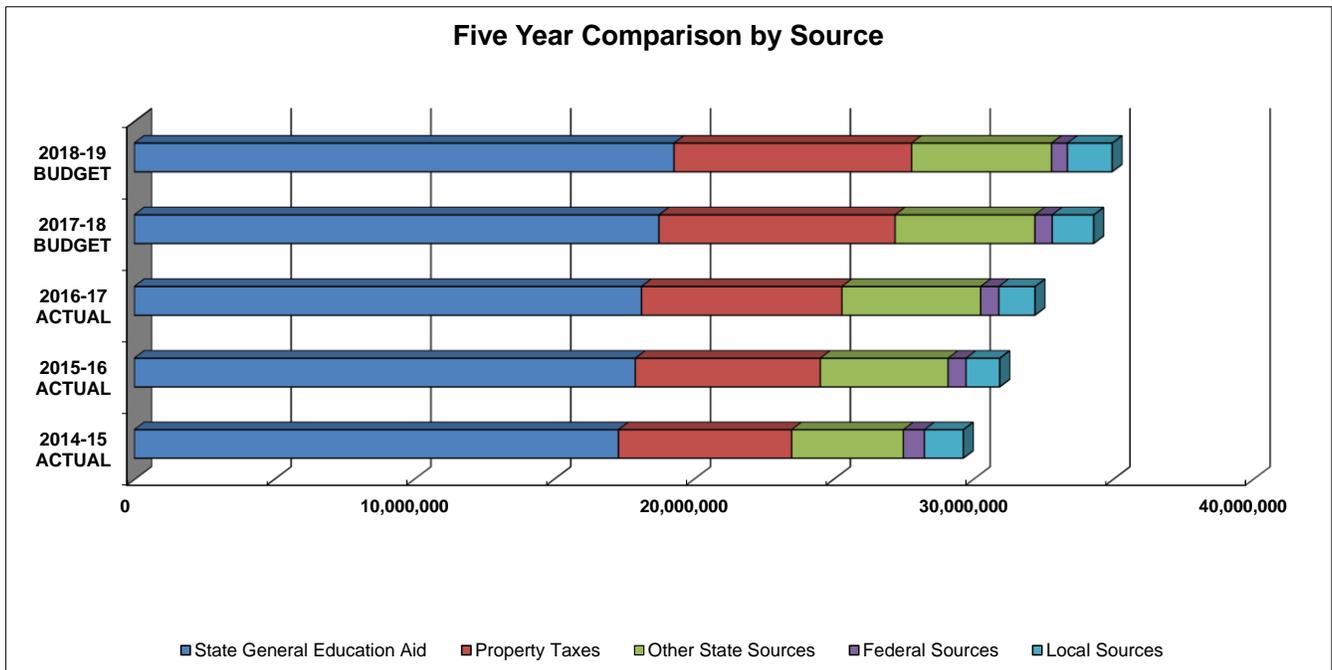
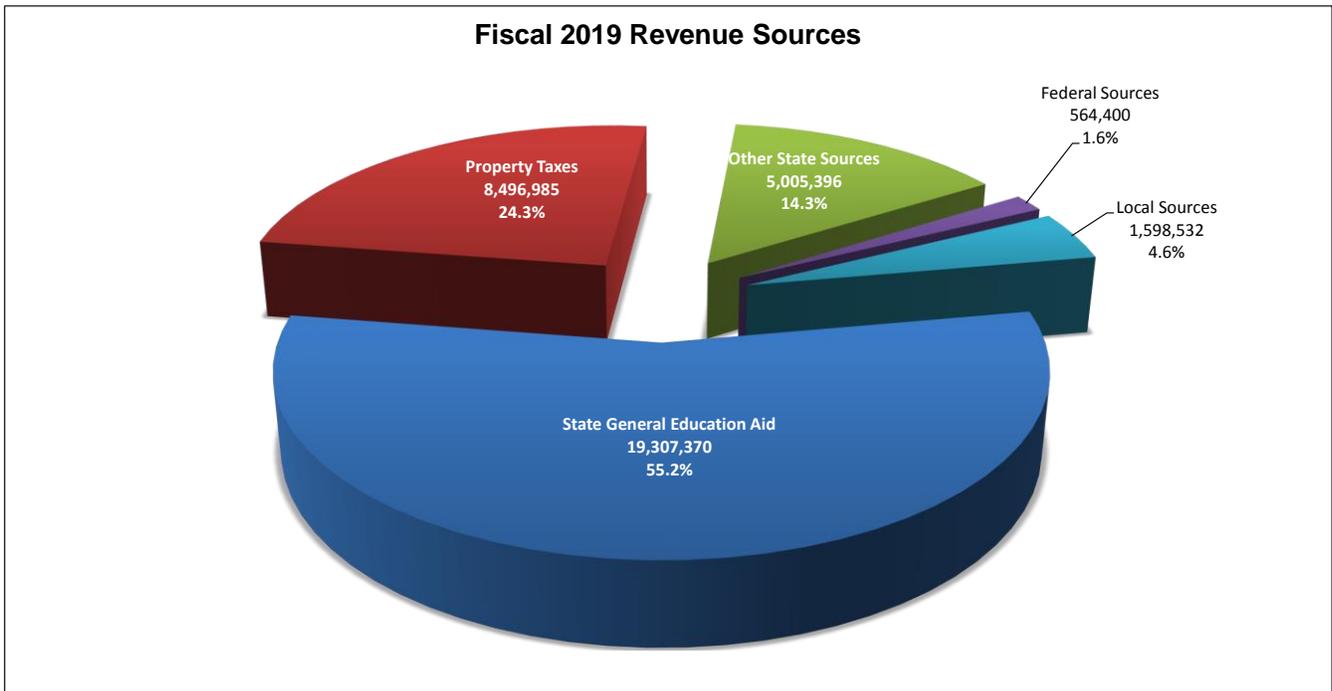


# REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES

## 2018-19

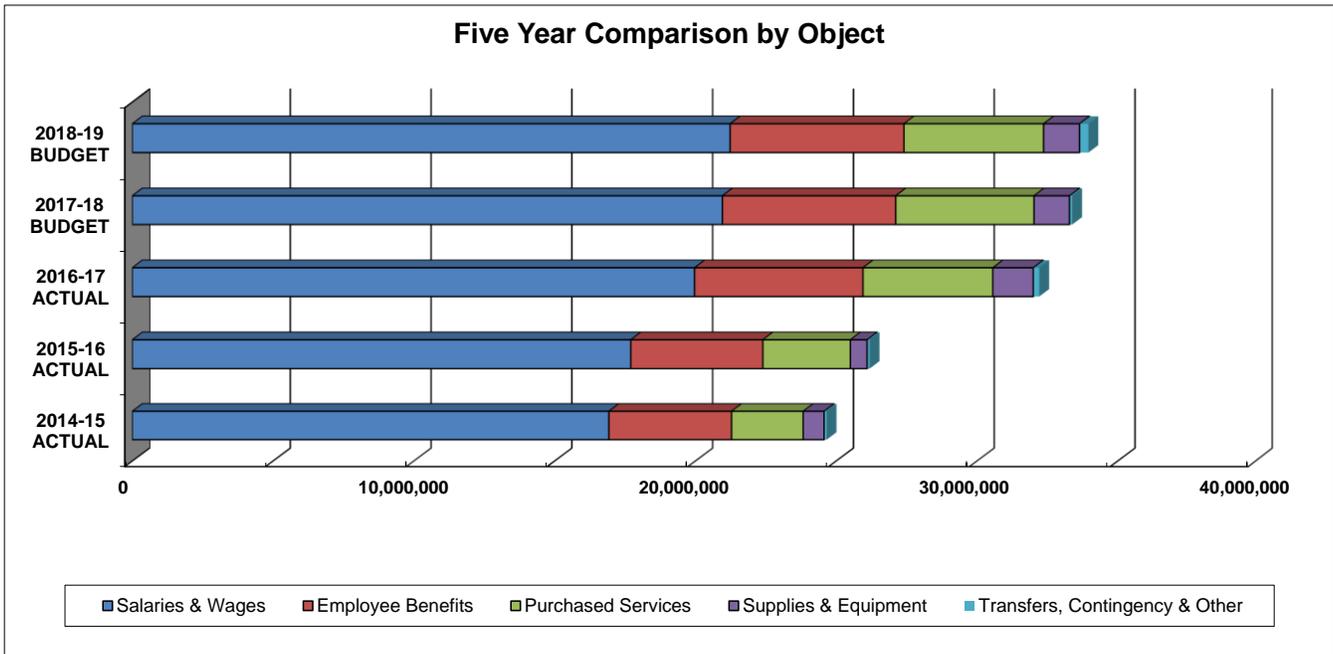
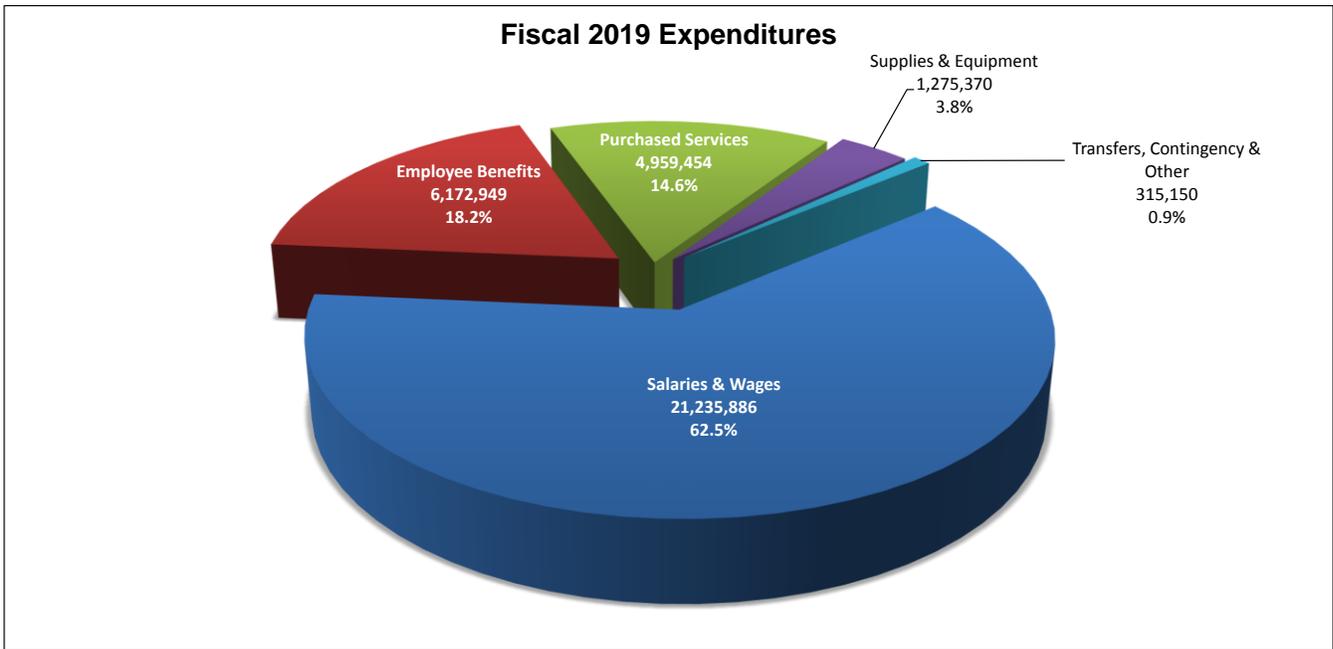
	GENERAL OPERATING		CAPITAL FUND	FOOD SERVICE	COMMUNITY SERVICE	BUILDING FUND	DEBT SERVICE	INTERNAL SERVICE	TRUST & AGENCY	2018-19 BUDGET
	01	05	02	04	06	07	21	08	45	
<b>FUND BALANCES - BEGINNING</b>	<b>7,538,758</b>	<b>1,848,011</b>	<b>468,343</b>	<b>846,902</b>	<b>14,649,738</b>	<b>1,049,271</b>	<b>372,639</b>	<b>4,318,875</b>		<b>31,092,538</b>
<b>REVENUES</b>										
LOCAL SOURCES										
PROPERTY TAXES	8,496,985	3,023,243	-	285,076	-	6,190,597	-	-	-	17,995,901
TUITION, FEES & ADMISSIONS	584,775	-	-	2,563,714	-	-	-	-	-	3,148,489
DONATIONS, INTEREST, & RENT	529,507	33,217	5,000	107,400	100,000	250,000	8,500	150,900	-	1,184,524
SALES & OTHER	484,250	51,120	1,336,550	97,000	-	-	3,443,000	-	-	5,411,920
STATE SOURCES	24,312,766	272,113	38,000	191,921	-	3,500	-	-	-	24,818,300
FEDERAL SOURCES	564,400	-	170,500	-	-	-	-	-	-	734,900
<b>TOTAL REVENUES</b>	<b>34,972,683</b>	<b>3,379,693</b>	<b>1,550,050</b>	<b>3,245,111</b>	<b>100,000</b>	<b>6,444,097</b>	<b>3,451,500</b>	<b>150,900</b>		<b>53,294,034</b>
<b>EXPENDITURES</b>										
ADMINISTRATION	1,459,462	-	-	-	-	-	-	-	-	1,459,462
DISTRICT SUPPORT SERVICES	1,420,904	305,598	-	-	-	-	-	-	-	1,726,502
REGULAR INSTRUCTION	17,827,608	153,000	-	132,966	-	-	-	-	-	18,113,574
VOCATIONAL EDUCATION	286,749	-	-	-	-	-	-	-	-	286,749
SPECIAL EDUCATION INSTRUCT	4,961,618	-	-	-	-	-	-	-	-	4,961,618
INSTRUCTIONAL SUPPORT	1,568,691	714,400	-	-	-	-	-	63,450	-	2,346,541
PUPIL SUPPORT	2,768,827	-	1,555,850	-	-	-	-	-	-	4,324,677
SITES AND BUILDINGS	3,316,241	1,888,774	-	73,990	14,292,551	-	-	-	-	19,571,556
FISCAL & OTHER FIXED COSTS	372,959	50,000	-	-	-	-	3,240,000	354,508	-	4,017,467
<b>COMMUNITY SERVICE</b>										
DEBT SERVICE	-	-	-	3,132,475	-	-	-	-	-	3,132,475
PRINCIPAL & REFUNDING PMNTS	-	-	-	-	-	2,950,000	-	-	-	2,950,000
INTEREST	-	-	-	-	-	2,881,694	-	-	-	2,881,694
FISCAL CHARGES	-	-	-	-	-	1,200	-	-	-	1,200
<b>TOTAL EXPENDITURES</b>	<b>33,983,059</b>	<b>3,111,772</b>	<b>1,555,850</b>	<b>3,339,431</b>	<b>14,292,551</b>	<b>5,832,894</b>	<b>3,240,000</b>	<b>417,958</b>		<b>65,773,515</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>989,624</b>	<b>267,921</b>	<b>(5,800)</b>	<b>(94,320)</b>	<b>(14,192,551)</b>	<b>611,203</b>	<b>211,500</b>	<b>(267,058)</b>		<b>(12,479,481)</b>
<b>OTHER FINANCING SOURCES</b>										
BOND PROCEEDS & PREMIUM	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<b>989,624</b>	<b>267,921</b>	<b>(5,800)</b>	<b>(94,320)</b>	<b>(14,192,551)</b>	<b>611,203</b>	<b>211,500</b>	<b>(267,058)</b>		<b>(12,479,481)</b>
<b>FUND BALANCES - ENDING</b>	<b>8,528,382</b>	<b>2,115,932</b>	<b>462,543</b>	<b>752,582</b>	<b>457,187</b>	<b>1,660,474</b>	<b>584,139</b>	<b>4,051,817</b>		<b>18,613,056</b>

# GENERAL FUND REVENUE



GENERAL OPERATING FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
State General Education Aid	17,319,081	17,923,193	18,141,838	18,769,814	19,307,370	537,556	2.9%
Property Taxes	6,194,886	6,616,233	7,169,720	8,445,525	8,496,985	51,459	0.6%
Other State Sources	3,996,250	4,568,844	4,961,553	4,998,895	5,005,396	6,501	0.1%
Federal Sources	753,192	641,749	650,712	618,781	564,400	(54,381)	-8.8%
Local Sources	1,387,573	1,204,301	1,290,714	1,481,626	1,598,532	116,906	7.9%
<small>(Tuition, Fees, Admissions, Interest, Donations)</small>							
<b>TOTAL</b>	<b>29,650,982</b>	<b>30,954,320</b>	<b>32,214,537</b>	<b>34,314,641</b>	<b>34,972,683</b>	<b>658,041</b>	<b>1.9%</b>

# GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	16,927,595	17,705,890	19,973,067	20,962,459	21,235,886	273,427	1.3%
Employee Benefits	4,357,409	4,692,377	5,979,449	6,154,392	6,172,949	18,557	0.3%
Purchased Services	2,542,815	3,107,696	4,611,914	4,910,544	4,959,454	48,910	1.0%
Supplies & Equipment	744,743	594,540	1,434,895	1,262,925	1,275,370	12,445	1.0%
Transfers, Contingency & Other	88,285	88,170	212,090	90,986	315,150	224,164	246.4%
<b>TOTAL</b>	<b>24,660,847</b>	<b>26,188,673</b>	<b>32,211,415</b>	<b>33,381,306</b>	<b>33,958,809</b>	<b>577,503</b>	<b>1.7%</b>

## GENERAL FUND EXPENDITURES (by Program)

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET
School Board	27,951	25,408	21,793	33,693	29,608
Office of the Superintendent	315,027	324,814	279,197	308,844	318,480
School Administration	772,507	783,824	968,596	1,141,178	1,174,374
<b>Total District &amp; School Administration</b>	<b>1,115,485</b>	<b>1,134,046</b>	<b>1,269,586</b>	<b>1,483,715</b>	<b>1,522,462</b>
General Administrative Support	175,151	173,740	105,708	188,047	192,262
Other Administrative Support	65,796	6,697	45,124	48,787	54,200
Business Support Services	866,304	965,494	1,171,055	1,118,297	1,174,442
<b>Total District Support Services</b>	<b>1,107,251</b>	<b>1,145,931</b>	<b>1,321,887</b>	<b>1,355,131</b>	<b>1,420,904</b>
Kindergarten Education	789,514	653,474	696,143	854,798	869,637
Elementary Education	3,811,189	4,280,334	4,961,743	4,973,008	5,137,305
Title II, Part A - Improve Teacher Quality	30,782	29,572	37,833	35,888	37,796
Secondary Education	1,816,148	2,114,930	2,378,947	2,048,644	2,004,440
Art Education	411,309	453,815	509,732	527,625	528,677
Title I - Educationally Disadvantaged	124,446	118,424	125,577	72,954	70,000
Gifted and Talented	293,907	301,994	283,186	340,609	344,510
English as Second Language/LEP	201,919	136,071	141,044	148,255	148,012
English (Language Art)	1,234,486	1,251,747	1,278,152	1,376,677	1,404,399
World Languages	621,440	757,043	731,773	774,280	812,597
Health & Physical Education	829,808	809,415	912,558	963,449	969,259
Mathematics	967,336	993,084	1,148,114	1,096,905	1,162,004
Computer Science/Tech Ed	283,907	295,944	332,008	341,674	339,274
Band & Choral	594,027	581,157	703,774	741,810	716,476
Natural Sciences	898,614	943,786	1,030,072	1,164,539	1,164,621
Social Studies	881,245	982,775	1,090,875	1,095,759	1,091,095
<b>Total Regular Instruction</b>	<b>13,790,079</b>	<b>14,703,563</b>	<b>16,361,529</b>	<b>16,556,875</b>	<b>16,800,102</b>
Co-curricular Activities	1,604	2,839	72,720	77,834	83,212
General Athletics	1,394	-	540,406	577,249	537,714
Boys Athletics	1,657	1,486	253,700	191,864	195,518
Girls Athletics	3,983	(163)	210,598	205,379	195,434
Extra-Curricular	-	-	19,776	18,588	15,628
<b>Total Co-Curricular &amp; Extra-Curricular</b>	<b>8,638</b>	<b>4,163</b>	<b>1,097,200</b>	<b>1,070,914</b>	<b>1,027,506</b>
Marketing Education	132,600	137,886	150,507	160,198	161,969
Business & Office Education	97,087	105,699	110,997	115,220	117,158
Special Needs/Vocational Education	13,794	10,858	10,135	7,507	7,622
<b>Total Vocational Education</b>	<b>243,482</b>	<b>254,443</b>	<b>271,638</b>	<b>282,925</b>	<b>286,749</b>
Speech/Language Impaired	375,497	402,439	412,583	440,134	446,971
Mild-Moderate Impaired	161,342	158,237	461,984	404,382	384,201
Moderate-Severe Impaired	39,838	25,726	18,789	16,835	22,181
Physically Impaired	25,657	31,106	65,713	94,971	92,012
Deaf-Hard of Hearing	38,706	69,379	19,200	14,760	15,804
Visually Impaired	930	1,933	1,882	4,000	4,060
Specific Learning Disability	508,942	498,528	569,590	594,431	597,100
Emotional/Behavioral Disorder	123,405	139,380	174,707	217,675	207,254
Other Health Impaired	408,344	372,841	462,046	524,271	517,744
Autistic	365,592	434,774	557,483	572,823	586,393
ECSE	44,588	82,128	110,253	88,605	95,838
Traumatic Brain Injury	44,178	9,685	11,322	12,293	12,184
Severely Multiple Impaired	80,689	53,439	37,330	50,391	53,749
Spec Educ-General	924,754	1,011,042	1,193,805	1,603,580	1,625,500
Spec Educ-General-Transition	205,719	206,484	215,392	245,850	237,627
<b>Total Special Education Instruction</b>	<b>3,348,180</b>	<b>3,497,121</b>	<b>4,312,079</b>	<b>4,885,001</b>	<b>4,898,618</b>

## GENERAL FUND EXPENDITURES (by Program)

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET
General Instructional Support	625,711	644,698	709,187	749,421	760,449
Curriculum Development	211,288	209,430	235,588	211,452	236,222
Educational Media	260,986	275,224	188,042	323,366	344,003
Instruction Related Technology	-	-	3,176	-	-
Staff Development	97,381	105,848	236,994	272,687	228,017
<b>Total Instructional Support</b>	<b>1,195,365</b>	<b>1,235,200</b>	<b>1,372,987</b>	<b>1,556,926</b>	<b>1,568,691</b>
Counseling & Guidance	269,771	292,862	535,538	522,922	515,578
Health Services	193,450	209,499	239,520	224,417	223,423
Social Work	37,087	46,383	88,677	96,114	95,343
Pupil Transportation Regular	1,122,627	1,204,810	1,788,529	1,894,688	1,934,483
<b>Total Pupil Support</b>	<b>1,622,935</b>	<b>1,753,554</b>	<b>2,652,264</b>	<b>2,738,141</b>	<b>2,768,827</b>
Operations & Maintenance	2,045,691	2,305,755	3,374,277	3,032,974	3,140,645
Capital Improvements	-	-	-	75,673	151,346
<b>Total Site and Building</b>	<b>2,045,691</b>	<b>2,305,755</b>	<b>3,374,277</b>	<b>3,108,647</b>	<b>3,291,991</b>
Worker's Compensation	19,972	24,420	24,074	98,031	38,229
Property & Other Insurance	163,768	130,476	153,893	230,000	184,730
Other Non-Recurring	-	-	-	15,000	-
Contingencies & Reserves	-	-	-	-	150,000
<b>Total Fiscal &amp; Other</b>	<b>183,740</b>	<b>154,896</b>	<b>177,967</b>	<b>343,031</b>	<b>372,959</b>
<b>Total General Fund Expenditures</b>	<b>24,660,847</b>	<b>26,188,673</b>	<b>32,211,415</b>	<b>33,381,306</b>	<b>33,958,809</b>

## GENERAL FUND EXPENDITURES (by Object)

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET
<b>SALARIES AND WAGES</b>					
ADMINISTRATION	937,240	957,900	1,048,500	1,196,573	1,194,872
DISTRICT SUPPORT SERVICES	657,692	720,002	804,385	827,271	813,905
REGULAR INSTRUCTION	10,602,678	11,125,163	12,228,518	12,699,823	12,944,802
VOCATIONAL EDUCATION	187,866	197,146	201,402	212,214	215,376
SPECIAL EDUCATION INSTRUCTION	2,329,580	2,413,938	2,998,907	3,162,751	3,148,874
INSTRUCTIONAL SUPPORT	859,290	896,065	875,811	1,001,747	1,011,567
PUPIL SUPPORT	407,068	432,040	745,246	721,789	711,419
SITE AND BUILDING	946,181	963,636	1,070,298	1,140,290	1,195,071
<b>TOTAL SALARIES AND WAGES</b>	<b>16,927,595</b>	<b>17,705,890</b>	<b>19,973,067</b>	<b>20,962,459</b>	<b>21,235,886</b>
<b>EMPLOYEE BENEFITS</b>					
ADMINISTRATION	149,938	154,479	193,058	224,842	244,317
DISTRICT SUPPORT SERVICES	216,314	164,766	208,504	210,290	217,799
REGULAR INSTRUCTION	2,645,227	2,884,918	3,862,321	3,800,059	3,758,583
VOCATIONAL EDUCATION	43,302	49,661	59,901	64,760	65,337
SPECIAL EDUCATION INSTRUCTION	638,226	745,177	883,273	970,219	1,002,506
INSTRUCTIONAL SUPPORT	151,431	181,594	187,917	223,754	258,359
PUPIL SUPPORT	185,532	204,910	223,037	215,316	218,683
SITE AND BUILDING	318,618	294,341	347,486	359,121	381,316
FISCAL & FIXED COSTS	8,820	12,531	13,951	86,031	26,049
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>4,357,409</b>	<b>4,692,377</b>	<b>5,979,449</b>	<b>6,154,392</b>	<b>6,172,949</b>
<b>PURCHASED SERVICES</b>					
ADMINISTRATION	4,300	6,218	6,391	31,500	54,763
DISTRICT SUPPORT SERVICES	207,278	220,848	268,424	258,070	270,900
REGULAR INSTRUCTION	281,896	425,085	620,023	637,932	624,855
VOCATIONAL EDUCATION	12,161	7,434	8,290	5,651	5,736
SPECIAL EDUCATION INSTRUCTION	303,946	285,316	368,849	702,820	694,292
INSTRUCTIONAL SUPPORT	122,102	136,965	233,948	223,811	249,160
PUPIL SUPPORT	1,000,347	1,085,241	1,629,045	1,754,186	1,797,115
SITE AND BUILDING	435,865	798,223	1,312,928	1,054,574	1,065,723
FISCAL & FIXED COSTS	174,920	142,365	164,016	242,000	196,910
<b>TOTAL PURCHASED SERVICES</b>	<b>2,542,815</b>	<b>3,107,696</b>	<b>4,611,914</b>	<b>4,910,544</b>	<b>4,959,454</b>
<b>SUPPLIES &amp; EQUIPMENT</b>					
ADMINISTRATION	5,000	250	919	16,300	11,510
DISTRICT SUPPORT SERVICES	12,596	17,524	27,873	36,000	43,550
REGULAR INSTRUCTION	268,916	272,559	657,784	481,974	491,368
VOCATIONAL EDUCATION	153	202	578	300	300
SPECIAL EDUCATION INSTRUCTION	55,344	27,413	20,403	48,525	30,946
INSTRUCTIONAL SUPPORT	53,881	20,577	69,351	107,614	40,905
PUPIL SUPPORT	4,827	7,591	16,181	22,150	16,910
SITE AND BUILDING	344,027	248,423	641,805	550,062	639,881
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>	<b>744,743</b>	<b>594,540</b>	<b>1,434,895</b>	<b>1,262,925</b>	<b>1,275,370</b>
<b>OTHER EXPENDITURES</b>					
ADMINISTRATION	19,007	15,198	20,718	29,500	17,000
DISTRICT SUPPORT SERVICES	13,372	22,791	12,700	23,500	74,750
REGULAR INSTRUCTION	-	-	90,083	8,000	8,000
SPECIAL EDUCATION INSTRUCTION	21,084	25,276	40,646	686	22,000
INSTRUCTIONAL SUPPORT	8,661	-	5,960	-	8,700
PUPIL SUPPORT	25,162	23,772	38,754	24,700	24,700
SITE AND BUILDING	999	1,133	1,760	4,600	10,000
GENERAL FUND STAFFING CONTINGENCY	-	-	-	-	150,000
<b>TOTAL OTHER EXPENDITURES</b>	<b>88,285</b>	<b>88,170</b>	<b>212,090</b>	<b>90,986</b>	<b>315,150</b>
<b>GENERAL FUND TOTAL</b>	<b>24,660,847</b>	<b>26,188,673</b>	<b>32,211,415</b>	<b>33,381,306</b>	<b>33,958,809</b>

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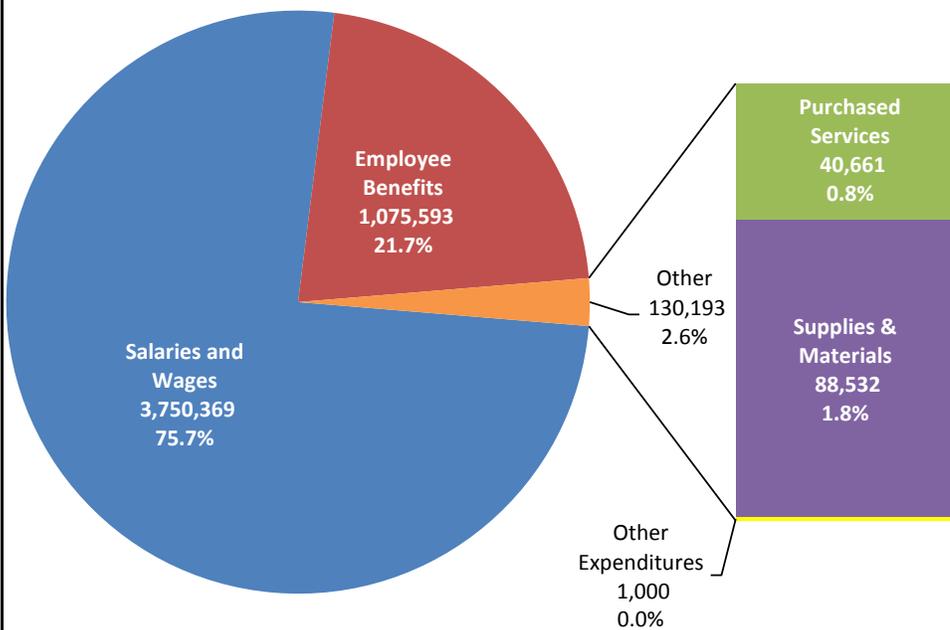
Schumann Elementary School's enrollment increased from 515 students October 1, 2014 to 556 on October 1, 2017. The projected student count for the 2018-19 school year is 585 students. A ninth section of first grade was added for the 2018-19 school year. This is a increase of 13.6% since the 2014-15 school year. The percentage of students eligible for free or reduced meals decreased from 9.0% in 2014-15 to 7.1% in 2017-18. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1					
Grade	14-15	15-16	16-17	17-18	18-19
K	159	184	167	189	185
1	175	185	192	181	204
2	188	181	197	202	196
<b>TOTAL</b>	<b>515</b>	<b>522</b>	<b>550</b>	<b>556</b>	<b>585</b>

F/R	9.0%	8.7%	8.8%	7.1%	N/A
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	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Budget	Budget
<b>EXPENDITURES</b>					
Salaries & Wages	2,590,629	2,754,264	2,897,625	3,551,216	3,750,369
Employee Benefits	675,968	713,060	966,109	1,062,312	1,075,593
Purchased Services	29,756	24,770	14,477	52,124	40,661
Supplies & Equipment	45,759	44,472	74,474	84,430	88,532
Other Expenditures	-	-	-	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>3,342,112</b>	<b>3,536,566</b>	<b>3,952,685</b>	<b>4,751,082</b>	<b>4,956,155</b>
<b>TOTAL STUDENTS</b>	<b>515</b>	<b>522</b>	<b>550</b>	<b>556</b>	<b>585</b>
<b>SPENDING PER STUDENT</b>	<b>6,490</b>	<b>6,775</b>	<b>7,187</b>	<b>8,545</b>	<b>8,472</b>



The pie chart at left shows the school's 2018-19 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 97.4% of the total budget. Supplies and Materials, at 1.8%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 0.8%, including professional fees, utilities, postage, communication, etc. Other expenditures includes dues & memberships and other fees.

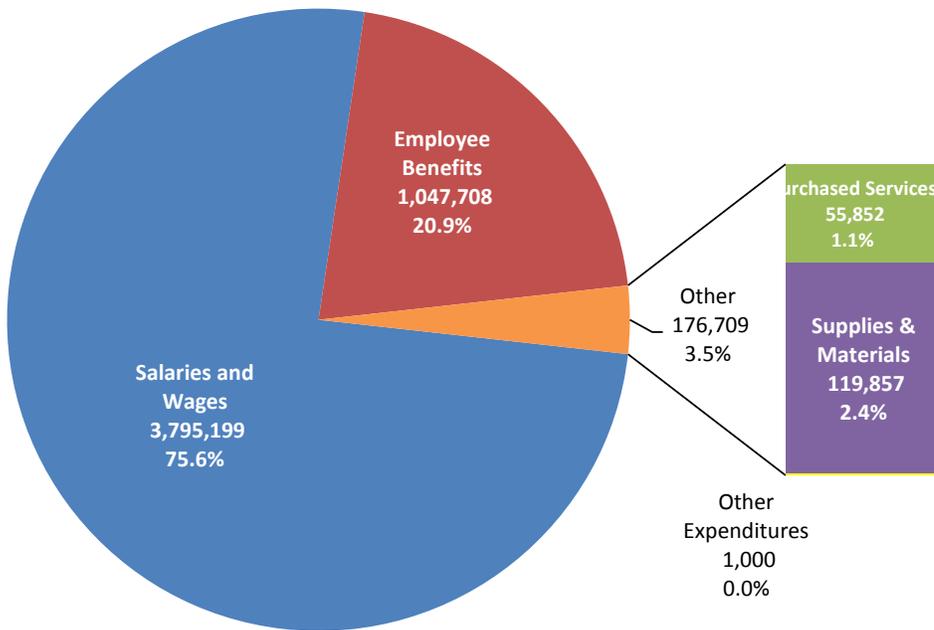
Orono Intermediate School's enrollment decreased from 632 students October 1, 2014 to 619 on October 1, 2017. The projected student count for the 2018-19 school year is 647 students. This is an increase of 2.4% since the 2014-15 school year. The percentage of students eligible for free or reduced meals decreased from 9.2% in 2014-15 to 7.9% in 2017-18. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1					
Grade	14-15	15-16	16-17	17-18	18-19
3	186	195	189	211	221
4	222	207	205	192	212
5	224	223	210	216	214
<b>TOTAL</b>	<b>632</b>	<b>625</b>	<b>604</b>	<b>619</b>	<b>647</b>

F/R	2014-15	2015-16	2016-17	2017-18	2018-19
	9.2%	7.5%	7.8%	7.9%	N/A

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>EXPENDITURES</b>					
Salaries & Wages	3,341,298	3,493,965	3,904,832	3,809,893	3,795,199
Employee Benefits	708,316	754,782	1,021,875	1,090,774	1,047,708
Purchased Services	34,777	54,004	26,138	65,591	55,852
Supplies & Equipment	46,643	49,416	102,339	117,045	119,857
Other Expenditures	-	-	-	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>4,131,035</b>	<b>4,352,166</b>	<b>5,055,185</b>	<b>5,084,303</b>	<b>5,019,616</b>
<b>TOTAL STUDENTS</b>	<b>632</b>	<b>625</b>	<b>604</b>	<b>619</b>	<b>647</b>
<b>SPENDING PER STUDENT</b>	<b>6,536</b>	<b>6,963</b>	<b>8,370</b>	<b>8,214</b>	<b>7,758</b>



The pie chart at left shows the school's 2018-19 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.5% of the total budget. Supplies and Materials, at 2.4%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 1.1%, including professional fees, utilities, postage, communication, etc. Other expenditures includes dues & memberships and other fees.

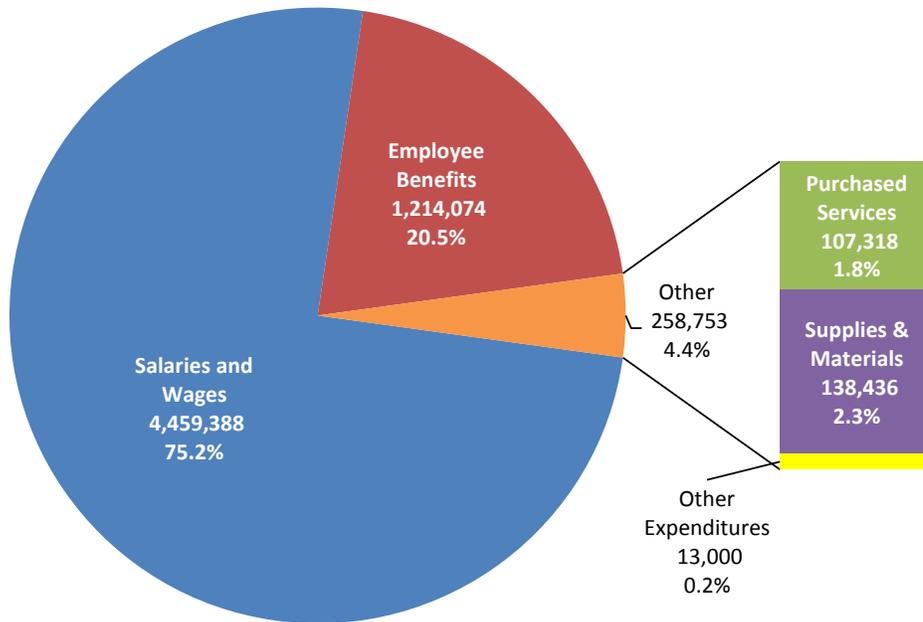
Orono Middle School's enrollment increased from 685 students October 1, 2014 to 712 on October 1, 2017. The projected student count for the 2018-19 school year is 693 students. This is a increase of 1.2% since the 2014-15 school year. The percentage of students eligible for free or reduced meals declined from 7.7% in 2014-15 to 6.9% 2017-18. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1					
Grade	14-15	15-16	16-17	17-18	18-19
6	223	226	238	224	227
7	224	233	236	251	232
8	238	221	222	237	234
<b>TOTAL</b>	<b>685</b>	<b>680</b>	<b>696</b>	<b>712</b>	<b>693</b>

F/R	7.7%	7.4%	6.8%	6.9%	N/A
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	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Budget	Budget
<b>EXPENDITURES</b>					
Salaries & Wages	3,974,128	3,997,162	4,374,641	4,463,405	4,459,388
Employee Benefits	817,678	880,718	1,231,270	1,206,628	1,214,074
Purchased Services	93,331	129,544	101,807	109,206	107,318
Supplies & Equipment	104,476	95,866	236,388	143,661	138,436
Other Expenditures	10,542	12,638	12,112	2,343	13,000
<b>TOTAL EXPENDITURES</b>	<b>5,000,154</b>	<b>5,115,929</b>	<b>5,956,218</b>	<b>5,925,242</b>	<b>5,932,215</b>
<b>TOTAL STUDENTS</b>	<b>685</b>	<b>680</b>	<b>696</b>	<b>712</b>	<b>693</b>
<b>SPENDING PER STUDENT</b>	<b>7,299</b>	<b>7,523</b>	<b>8,558</b>	<b>8,322</b>	<b>8,560</b>



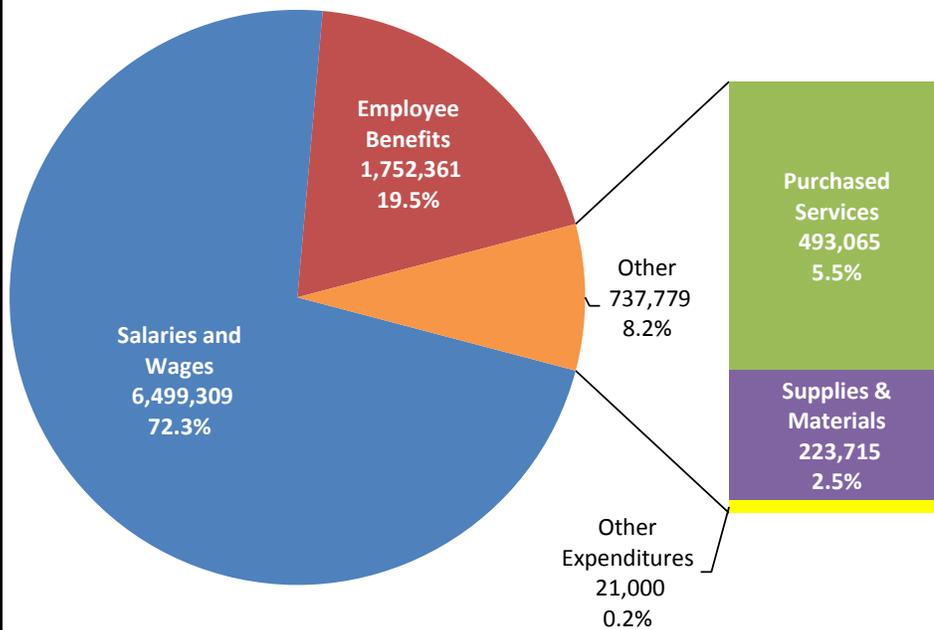
The pie chart at left shows the school's 2018-18 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 95.7% of the total budget. Supplies and Materials, at 2.3%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 1.8%, including professional fees, utilities, postage, communication, etc. Other expenditures includes dues & memberships and other fees.

Orono High School's enrollment increased from 924 students October 1, 2014 to 939 on October 1, 2017. The projected student count for the 2018-19 school year is 940 students. This is a increase of 1.7% since the 2014-15 school year. The percentage of students eligible for free or reduced meals increased from 4.9% in 2014-15 to 5.6% in 2017-18. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1					
Grade	14-15	15-16	16-17	17-18	18-19
9	240	231	227	232	241
10	241	239	229	233	240
11	235	242	241	224	224
12	208	229	229	250	235
<b>TOTAL</b>	<b>924</b>	<b>941</b>	<b>926</b>	<b>939</b>	<b>940</b>

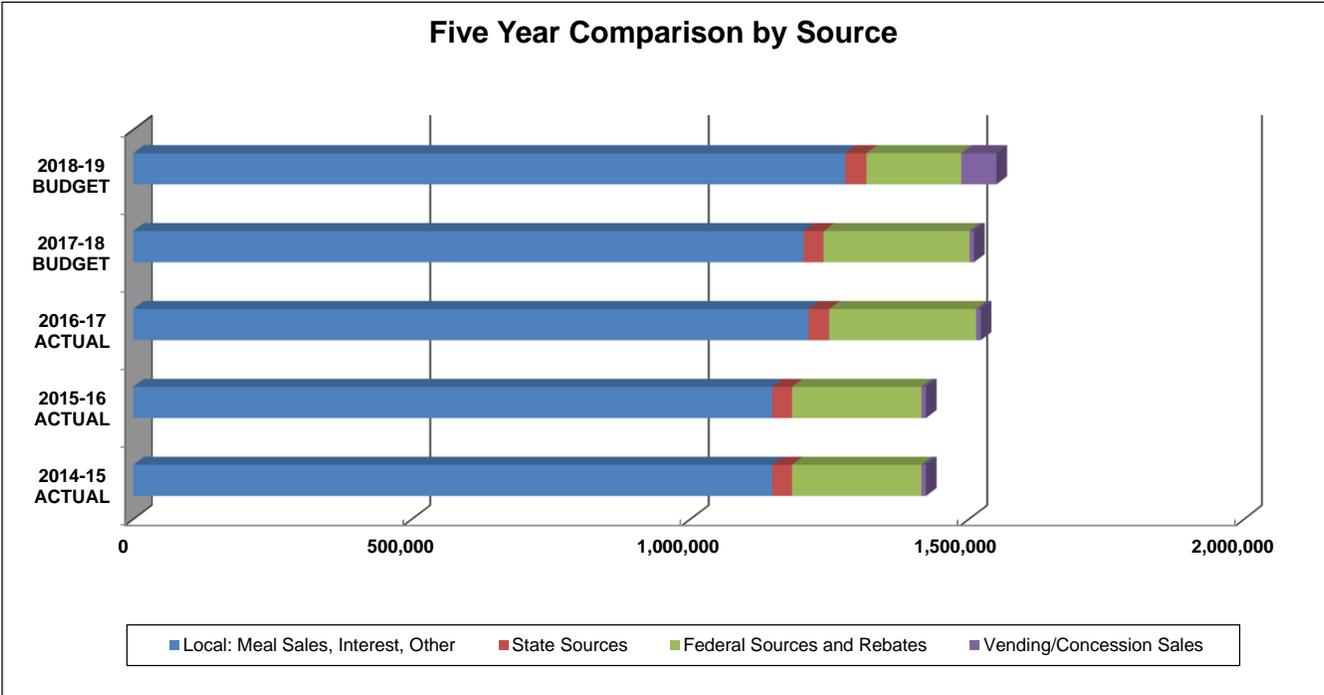
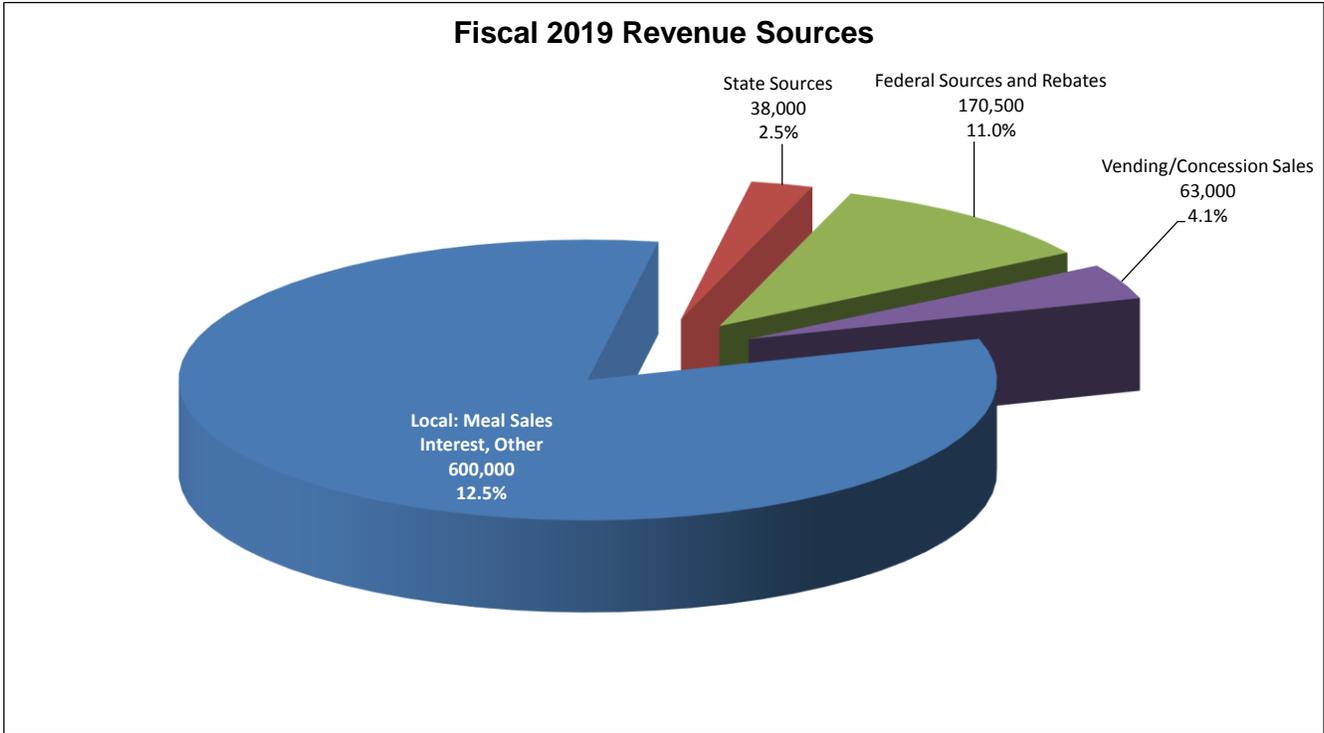
F/R	4.9%	5.7%	5.2%	5.6%	N/A
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	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Budget	Budget
<b>EXPENDITURES</b>					
Salaries & Wages	4,672,172	5,035,868	6,128,056	6,363,322	6,499,309
Employee Benefits	1,000,524	1,143,550	1,608,392	1,742,027	1,752,361
Purchased Services	100,408	103,522	420,454	383,176	493,065
Supplies & Equipment	113,499	105,433	287,086	213,015	223,715
Other Expenditures	10,542	12,638	19,862	10,343	21,000
<b>TOTAL EXPENDITURES</b>	<b>5,897,145</b>	<b>6,401,011</b>	<b>8,463,850</b>	<b>8,711,882</b>	<b>8,989,449</b>
<b>TOTAL STUDENTS</b>	924	941	926	939	940
<b>SPENDING PER STUDENT</b>	6,382	6,802	9,140	9,278	9,563



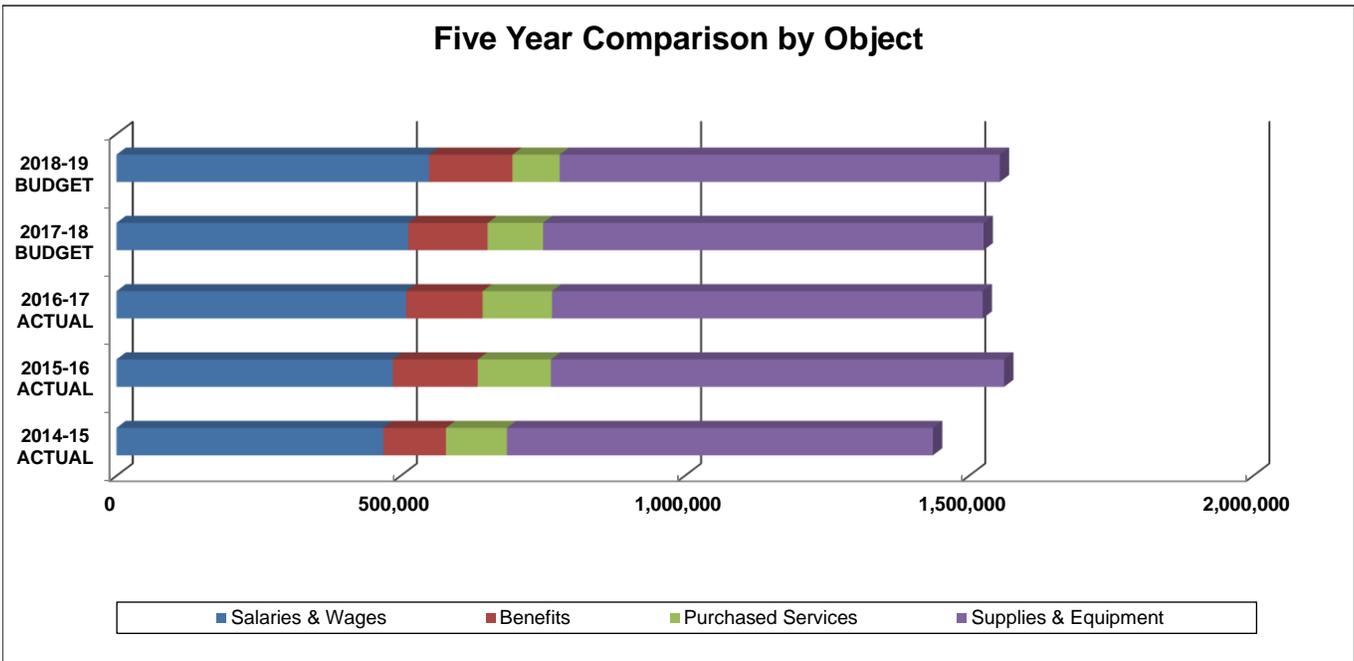
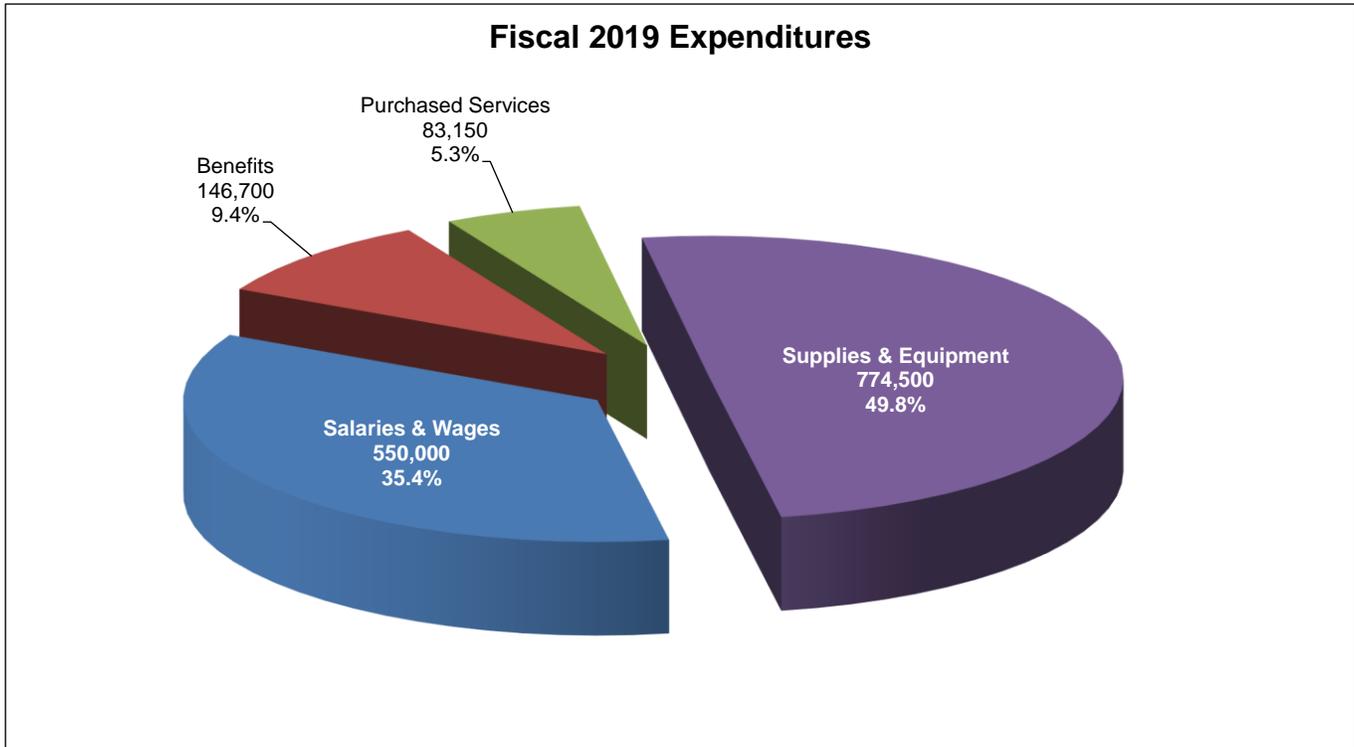
The pie chart at left shows the school's 2018-19 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 91.8% of the total budget. Purchased services make up the next largest share of the budget at 5.5%. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Materials account for 2.5%, including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining 0.2% is planned for other expenditures, such as equipment, dues, membership and license fees.

# FOOD SERVICE FUND REVENUE



FOOD SERVICE FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Local: Meal Sales, Interest, Other	1,147,285	1,147,285	1,212,816	1,204,100	1,278,550	74,450	6.2%
State Sources	35,790	35,790	36,966	35,500	38,000	2,500	7.0%
Federal Sources and Rebates	232,313	232,313	263,650	262,124	170,500	(91,624)	-35.0%
Vending/Concession Sales	8,046	8,046	8,381	8,000	63,000	55,000	687.5%
<b>TOTAL</b>	<b>1,423,435</b>	<b>1,423,435</b>	<b>1,521,813</b>	<b>1,509,724</b>	<b>1,550,050</b>	<b>40,326</b>	<b>2.7%</b>

# FOOD SERVICE FUND EXPENDITURES



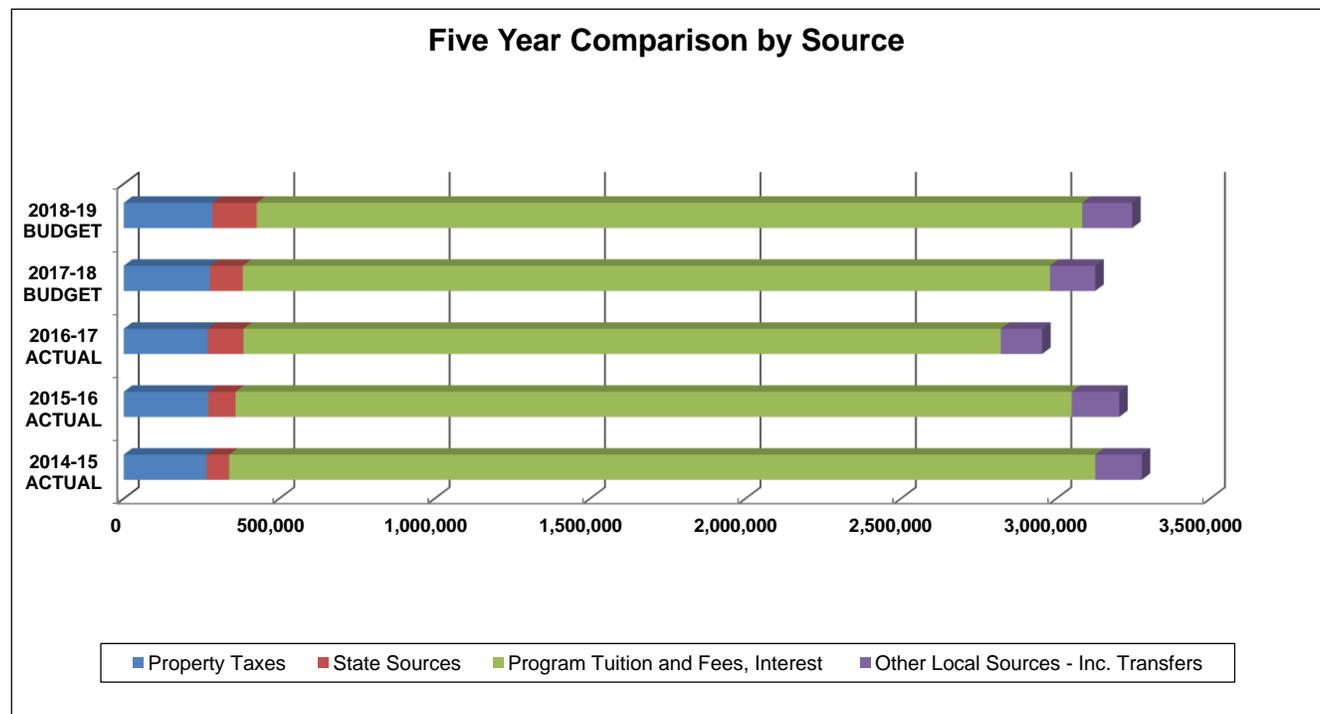
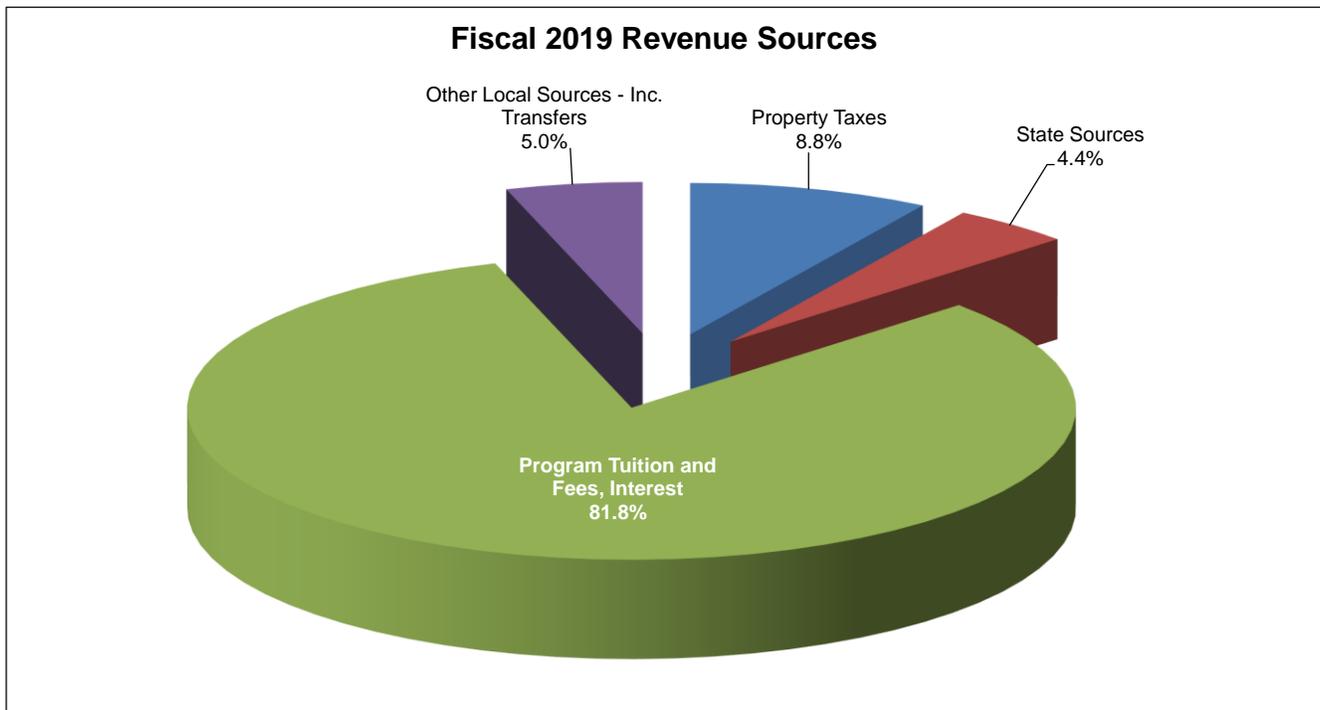
FOOD SERVICE FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	469,529	486,064	509,618	513,373	550,000	36,627	7.1%
Benefits	110,191	149,616	134,656	139,726	146,700	6,974	5.0%
Purchased Services	107,325	128,681	121,973	97,400	83,150	(14,250)	-14.6%
Supplies & Equipment	749,630	797,514	757,929	775,235	774,500	(735)	-0.1%
<b>TOTAL</b>	<b>1,436,675</b>	<b>1,561,875</b>	<b>1,524,614</b>	<b>1,525,964</b>	<b>1,555,850</b>	<b>30,000</b>	<b>2.0%</b>

## FOOD SERVICE FUND EXPENDITURES (by Object)

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET
<b>SALARIES AND WAGES</b>					
GENERAL ADMIN	92,472	93,481	91,409	93,859	103,700
OPERATIONAL SUPPORT	47,202	47,699	58,083	64,601	97,800
MEAL PREPARATION & SERVICE	329,855	344,884	360,126	354,913	348,500
<b>TOTAL SALARIES AND WAGES</b>	<b>469,529</b>	<b>486,064</b>	<b>509,618</b>	<b>513,373</b>	<b>550,000</b>
<b>EMPLOYEE BENEFITS</b>					
EMPLOYEE BENEFITS	110,191	149,616	134,656	139,726	146,700
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>110,191</b>	<b>149,616</b>	<b>134,656</b>	<b>139,726</b>	<b>146,700</b>
<b>PURCHASED SERVICES</b>					
GENERAL CONSULTING SERVICES	2,564	3,208	3,399	9,000	7,000
REPAIRS & MAINTENANCE	66,331	82,883	73,331	69,400	75,150
SERVICE FEES	38,430	42,591	45,242	19,000	1,000
<b>TOTAL PURCHASED SERVICES</b>	<b>107,325</b>	<b>128,681</b>	<b>121,973</b>	<b>97,400</b>	<b>83,150</b>
<b>SUPPLIES</b>					
GENERAL SUPPLIES	25,115	-	39,222	39,300	37,800
MEAL PURCHASES	597,379	598,045	583,648	550,000	612,500
PRODUCE, COMMODITIES & MILK	108,613	119,699	121,081	136,735	49,200
<b>TOTAL SUPPLIES</b>	<b>731,107</b>	<b>717,744</b>	<b>743,950</b>	<b>726,035</b>	<b>699,500</b>
<b>EQUIPMENT</b>					
EQUIPMENT PURCHASE	18,523	79,770	13,979	49,200	75,000
<b>TOTAL EQUIPMENT</b>	<b>18,523</b>	<b>79,770</b>	<b>13,979</b>	<b>49,200</b>	<b>75,000</b>
<b>OTHER EXPENDITURES</b>					
DUES & MEMBERSHIPS	-	-	-	230	1,500
OTHER EXPENSES	-	-	438	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>438</b>	<b>230</b>	<b>1,500</b>
<b>TOTAL EXPENDITURES</b>	<b>1,436,676</b>	<b>1,561,875</b>	<b>1,524,614</b>	<b>1,525,964</b>	<b>1,555,850</b>

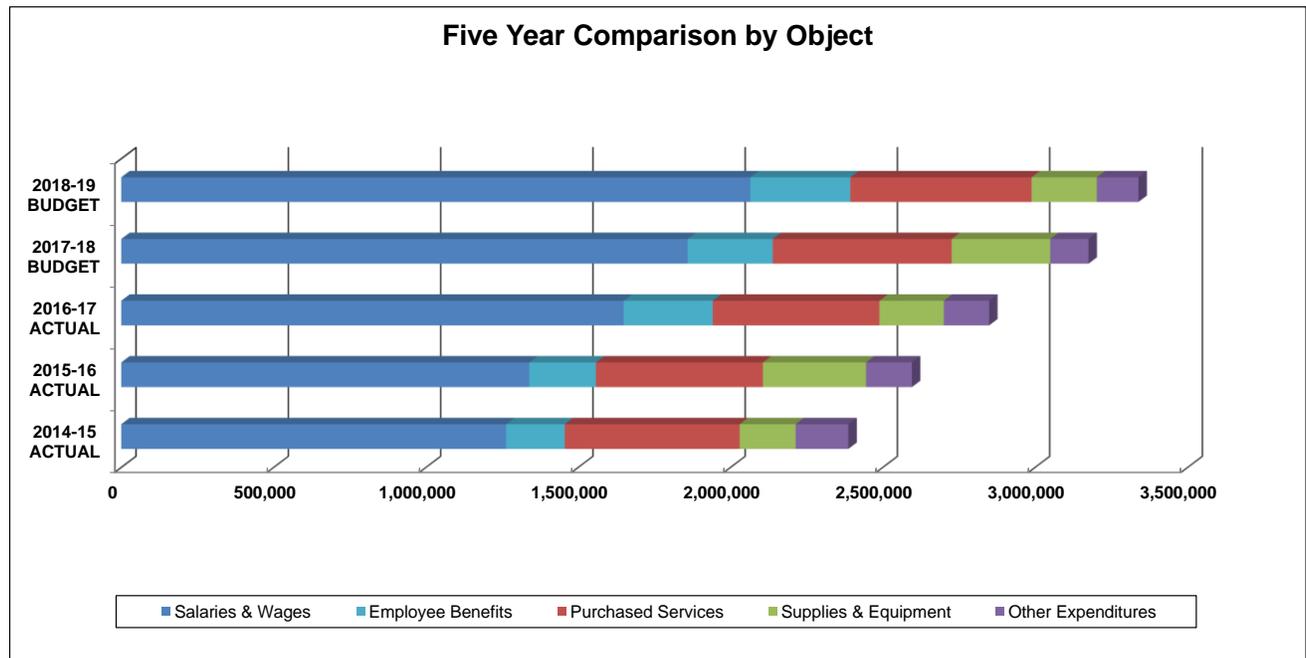
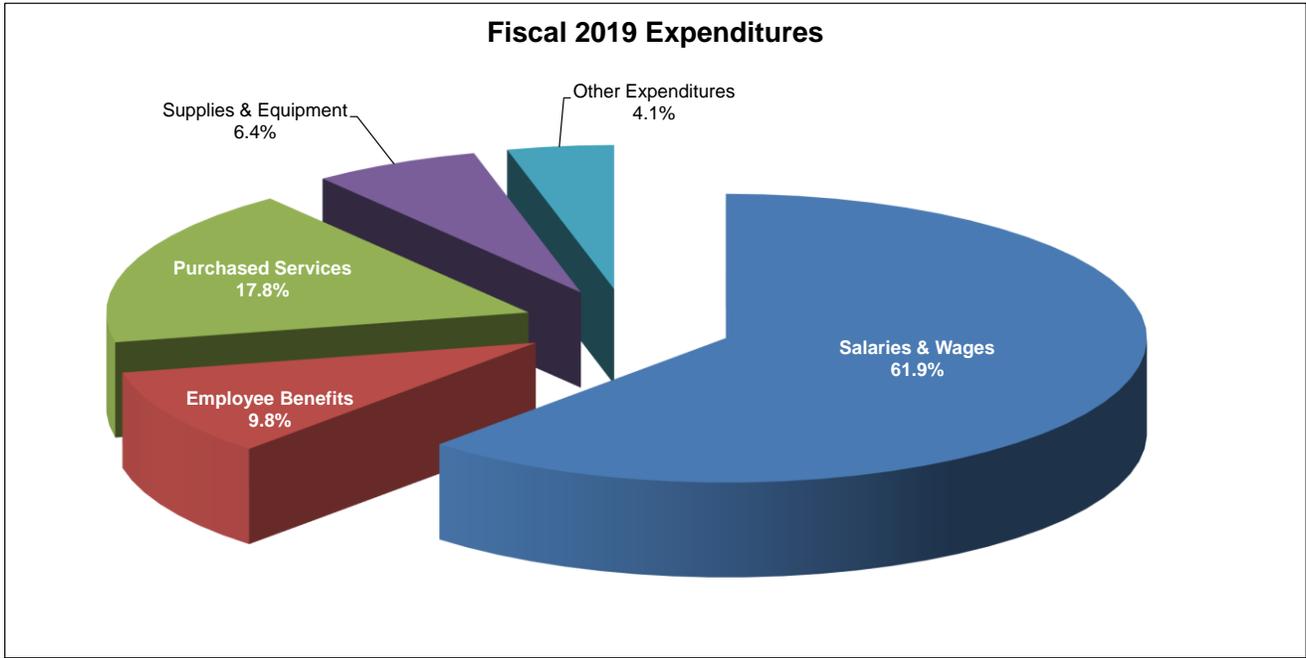
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# COMMUNITY SERVICE FUND REVENUE



COMMUNITY SERVICE FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	266,720	271,797	270,784	277,293	285,076	7,783	2.8%
State Sources	72,671	88,057	114,655	105,757	142,585	36,828	34.8%
Program Tuition and Fees, Interest	2,786,267	2,690,070	2,436,272	2,597,023	2,656,071	59,048	2.3%
Other Local Sources - Inc. Transfers	151,053	152,950	132,948	145,219	161,379	16,160	11.1%
<b>TOTAL</b>	<b>3,276,711</b>	<b>3,202,875</b>	<b>2,954,658</b>	<b>3,125,292</b>	<b>3,245,111</b>	<b>119,819</b>	<b>3.8%</b>

# COMMUNITY SERVICE FUND EXPENDITURES



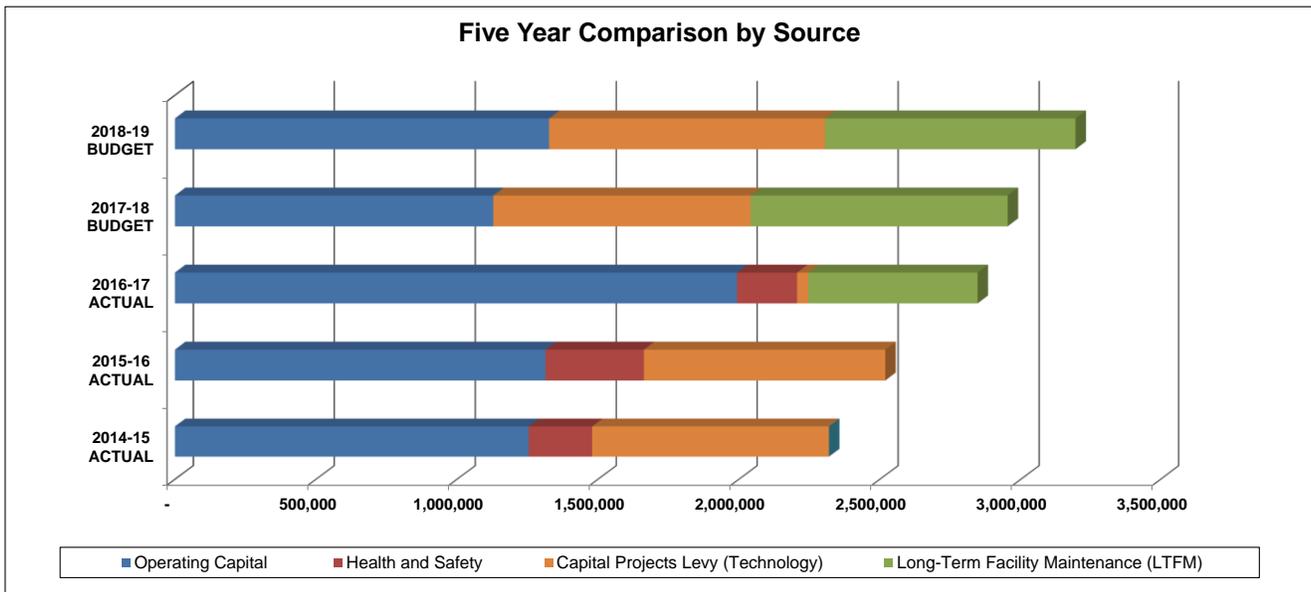
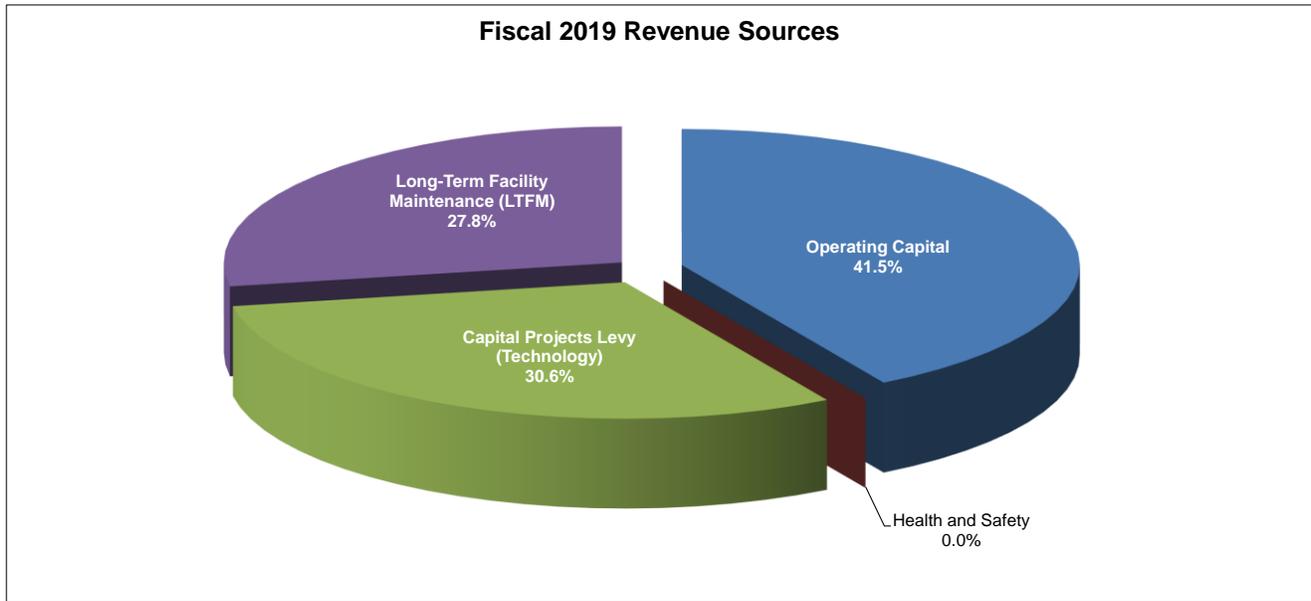
COMMUNITY SERVICE FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	1,263,910	1,339,761	1,649,862	1,859,423	2,065,653	206,230	11.1%
Employee Benefits	192,386	218,615	292,088	279,544	328,145	48,601	17.4%
Purchased Services	574,192	548,424	547,282	587,492	595,126	7,634	1.3%
Supplies & Equipment	183,572	338,461	211,603	323,748	214,121	(109,627)	-33.9%
Other Expenditures	173,314	150,692	148,792	125,761	136,386	10,625	8.4%
<b>TOTAL</b>	<b>2,387,373</b>	<b>2,595,952</b>	<b>2,849,628</b>	<b>3,175,968</b>	<b>3,339,431</b>	<b>163,463</b>	<b>5.1%</b>

# COMMUNITY SERVICE FUND EXPENDITURES (by Object)

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET
<b>SALARIES AND WAGES</b>					
GENERAL COMMUNITY EDUCATION	934,157	970,428	1,250,853	1,459,109	1,627,366
EARLY CHILDHOOD & FAMILY ED	96,588	100,894	107,653	104,006	110,538
SCHOOL READINESS	138,780	168,071	191,820	200,014	227,579
PRESCHOOL SCREENING	23,649	20,171	17,150	21,294	22,170
EXTENDED DAY	70,736	80,197	82,386	75,000	78,000
<b>TOTAL SALARIES AND WAGES</b>	<b>1,263,910</b>	<b>1,339,761</b>	<b>1,649,862</b>	<b>1,859,423</b>	<b>2,065,653</b>
<b>EMPLOYEE BENEFITS</b>					
GENERAL COMMUNITY EDUCATION	142,402	173,304	234,144	219,185	258,642
EARLY CHILDHOOD & FAMILY ED	16,257	17,293	18,670	15,122	19,550
SCHOOL READINESS	19,562	25,039	35,347	30,108	34,294
PRESCHOOL SCREENING	3,448	2,979	3,927	3,766	3,342
EXTENDED DAY	10,716	-	-	11,363	12,317
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>192,386</b>	<b>218,615</b>	<b>292,088</b>	<b>279,544</b>	<b>328,145</b>
<b>PURCHASED SERVICES</b>					
GENERAL COMMUNITY EDUCATION	449,756	431,655	461,122	473,771	478,396
EARLY CHILDHOOD & FAMILY ED	39,179	35,148	27,476	34,900	35,900
SCHOOL READINESS	28,612	37,682	31,670	49,571	50,700
PRESCHOOL SCREENING	36,403	23,500	7,750	7,250	7,800
NON-PUBLIC	20,242	20,440	19,265	22,000	22,330
<b>TOTAL PURCHASED SERVICES</b>	<b>574,192</b>	<b>548,424</b>	<b>547,282</b>	<b>587,492</b>	<b>595,126</b>
<b>SUPPLIES &amp; EQUIPMENT</b>					
GENERAL COMMUNITY EDUCATION	121,382	243,074	145,578	255,879	163,306
EARLY CHILDHOOD & FAMILY ED	24,953	38,042	23,968	18,030	6,240
SCHOOL READINESS	9,072	28,321	15,609	18,873	11,500
PRESCHOOL SCREENING	520	504	1,594	1,466	3,280
NON-PUBLIC	27,645	28,520	24,855	29,500	29,795
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>	<b>183,572</b>	<b>338,461</b>	<b>211,603</b>	<b>323,748</b>	<b>214,121</b>
<b>OTHER EXPENDITURES</b>					
GENERAL COMMUNITY EDUCATION	169,470	144,064	115,237	91,275	99,400
PRESCHOOL SCREENING	2,394	2,448	29,055	29,986	32,486
EXTENDED DAY	1,450	4,180	4,500	4,500	4,500
<b>TOTAL OTHER EXPENDITURES</b>	<b>173,314</b>	<b>150,692</b>	<b>148,792</b>	<b>125,761</b>	<b>136,386</b>
<b>COMMUNITY SERVICE FUND</b>	<b>2,387,373</b>	<b>2,595,952</b>	<b>2,849,628</b>	<b>3,175,968</b>	<b>3,339,431</b>
<b>TOTAL BY CATEGORY</b>					
GENERAL COMMUNITY EDUCATION	1,817,168	1,962,524	2,206,935	2,499,219	2,627,110
EARLY CHILDHOOD & FAMILY ED	176,977	191,377	177,766	172,058	172,228
SCHOOL READINESS	196,025	259,113	274,447	298,566	324,073
PRESCHOOL SCREENING	66,415	49,602	59,475	63,762	69,078
NON-PUBLIC	47,887	48,960	44,119	51,500	52,125
EXTENDED DAY	82,902	84,377	86,886	90,863	94,817
	<b>2,387,373</b>	<b>2,595,952</b>	<b>2,849,628</b>	<b>3,175,968</b>	<b>3,339,431</b>

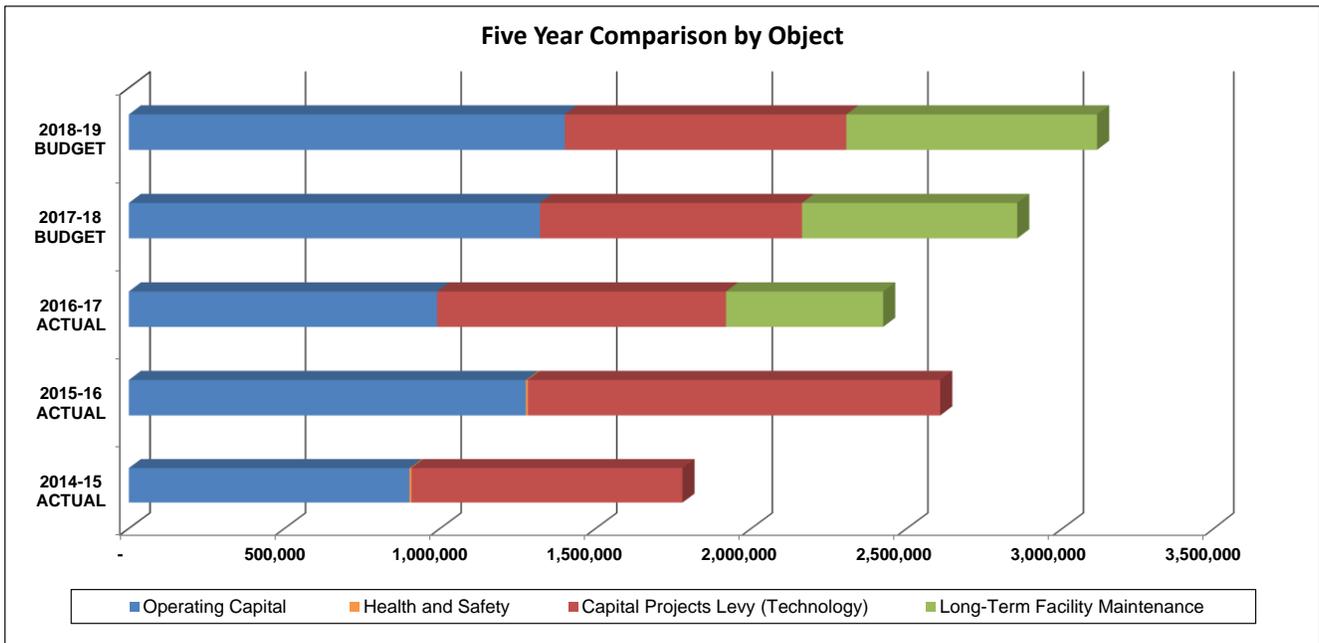
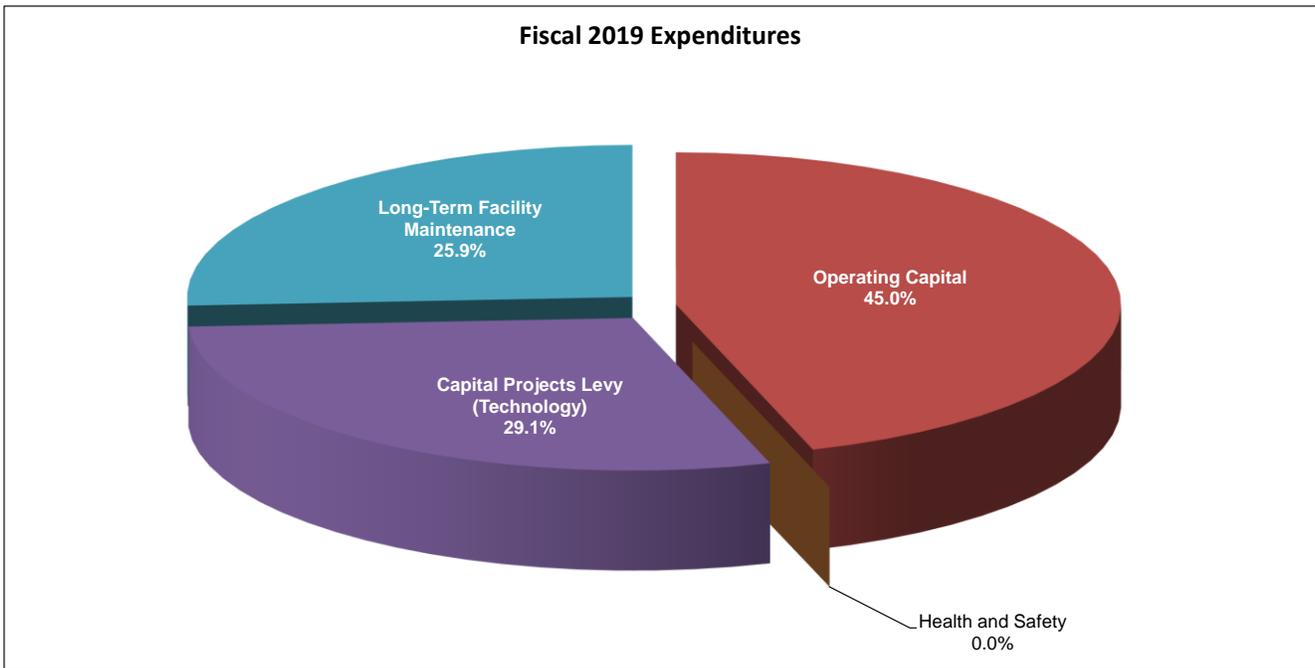
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# CAPITAL FUND REVENUES



CAPITAL FUND REVENUES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	1,254,684	1,314,428	1,993,750	1,129,246	1,327,056	197,810	17.5%
Health and Safety	225,267	348,994	213,020				
Capital Projects Levy (Technology)	839,939	856,169	39,886	912,335	978,984	66,649	7.3%
Long-Term Facility Maintenance (LTFM)			600,238	912,074	888,262	(23,812)	-2.6%
<b>TOTAL</b>	<b>2,319,890</b>	<b>2,519,591</b>	<b>2,846,894</b>	<b>2,953,655</b>	<b>3,194,302</b>	<b>240,647</b>	<b>8.1%</b>

# CAPITAL FUND EXPENDITURES



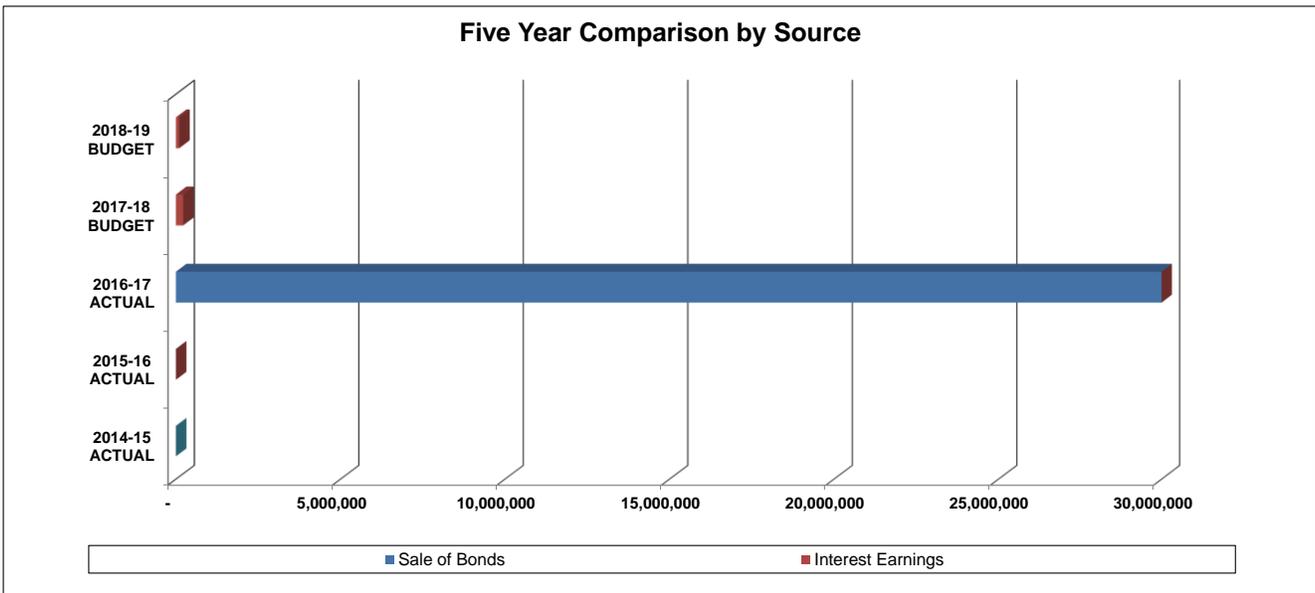
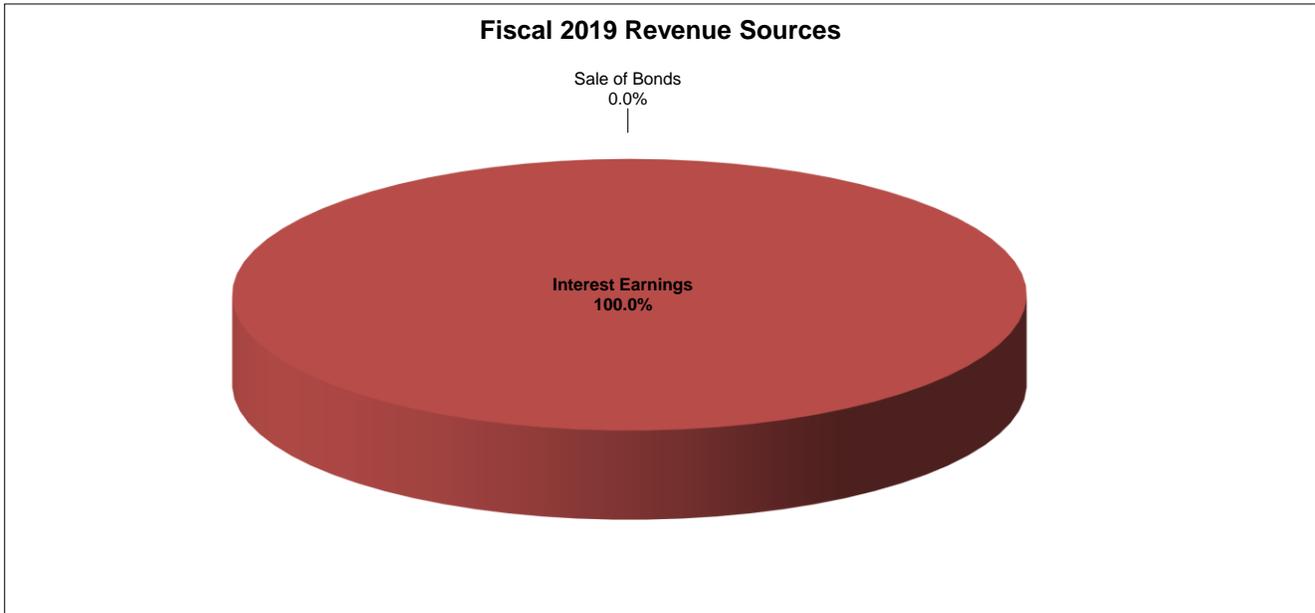
CAPITAL FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	902,189	1,276,166	990,696	1,321,089	1,401,182	80,093	6.1%
Health and Safety	5,852	6,192					
Capital Projects Levy (Technology)	871,251	1,325,393	928,589	842,575	904,740	62,165	7.4%
Long-Term Facility Maintenance			505,021	691,457	805,850	114,393	16.5%
<b>TOTAL</b>	<b>1,779,292</b>	<b>2,607,750</b>	<b>2,424,306</b>	<b>2,855,120</b>	<b>3,111,772</b>	<b>256,652</b>	<b>9.0%</b>

## CAPITAL FUND EXPENDITURES (by Object)

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET
<b>SALARIES AND WAGES</b>					
OPERATING CAPITAL	126,240	82,599	85,907	104,054	155,238
LONG-TERM FACILITIES MAINTENANCE	-	-	-	35,126	-
CAPITAL PROJECTS (TECHNOLOGY) LEVY	344,752	437,603	465,952	437,261	456,100
OTHER	-	-	-	-	-
<b>TOTAL SALARIES AND WAGES</b>	<b>470,992</b>	<b>520,202</b>	<b>551,859</b>	<b>576,442</b>	<b>611,338</b>
<b>EMPLOYEE BENEFITS</b>					
OPERATING CAPITAL	48,768	17,675	17,768	16,535	24,004
LONG-TERM FACILITIES MAINTENANCE	5,727	6,192	-	2,516	-
CAPITAL PROJECTS (TECHNOLOGY) LEVY	90,923	102,968	106,057	100,344	96,340
OTHER	-	-	-	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>145,418</b>	<b>126,834</b>	<b>123,824</b>	<b>119,395</b>	<b>120,344</b>
<b>PURCHASED SERVICES</b>					
OPERATING CAPITAL	11,818	53,713	262,187	165,318	154,256
LONG-TERM FACILITIES MAINTENANCE	-	-	1,632	27,002	98,700
CAPITAL PROJECTS (TECHNOLOGY) LEVY	52,323	37,726	51,119	67,300	57,600
OTHER	-	-	-	-	-
<b>TOTAL PURCHASED SERVICES</b>	<b>64,141</b>	<b>91,439</b>	<b>314,939</b>	<b>259,620</b>	<b>310,556</b>
<b>SUPPLIES &amp; EQUIPMENT</b>					
OPERATING CAPITAL	715,363	837,920	518,834	848,861	1,001,812
LONG-TERM FACILITIES MAINTENANCE	125	-	503,388	626,813	707,150
CAPITAL PROJECTS (TECHNOLOGY) LEVY	383,254	747,096	305,461	237,669	294,700
OTHER	-	284,259	(11,494)	-	-
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>	<b>1,098,741</b>	<b>1,869,275</b>	<b>1,316,189</b>	<b>1,713,343</b>	<b>2,003,662</b>
<b>OTHER EXPENDITURES</b>					
OPERATING CAPITAL	-	-	117,494	186,320	65,872
LONG-TERM FACILITIES MAINTENANCE	-	-	-	-	-
CAPITAL PROJECTS (TECHNOLOGY) LEVY	-	-	-	-	-
OTHER	-	-	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>117,494</b>	<b>186,320</b>	<b>65,872</b>
<b>CAPITAL FUND</b>	<b>1,779,292</b>	<b>2,607,750</b>	<b>2,424,306</b>	<b>2,855,120</b>	<b>3,111,772</b>
<b>TOTAL BY CATEGORY</b>					
OPERATING CAPITAL	902,189	991,907	1,002,190	1,321,089	1,401,182
LONG-TERM FACILITIES MAINTENANCE	5,852	6,192	505,021	691,457	805,850
CAPITAL PROJECTS (TECHNOLOGY) LEVY	871,251	1,325,393	928,589	842,575	904,740
OTHER	-	284,259	(11,494)	-	-
	<b>1,779,292</b>	<b>2,607,750</b>	<b>2,424,306</b>	<b>2,855,120</b>	<b>3,111,772</b>

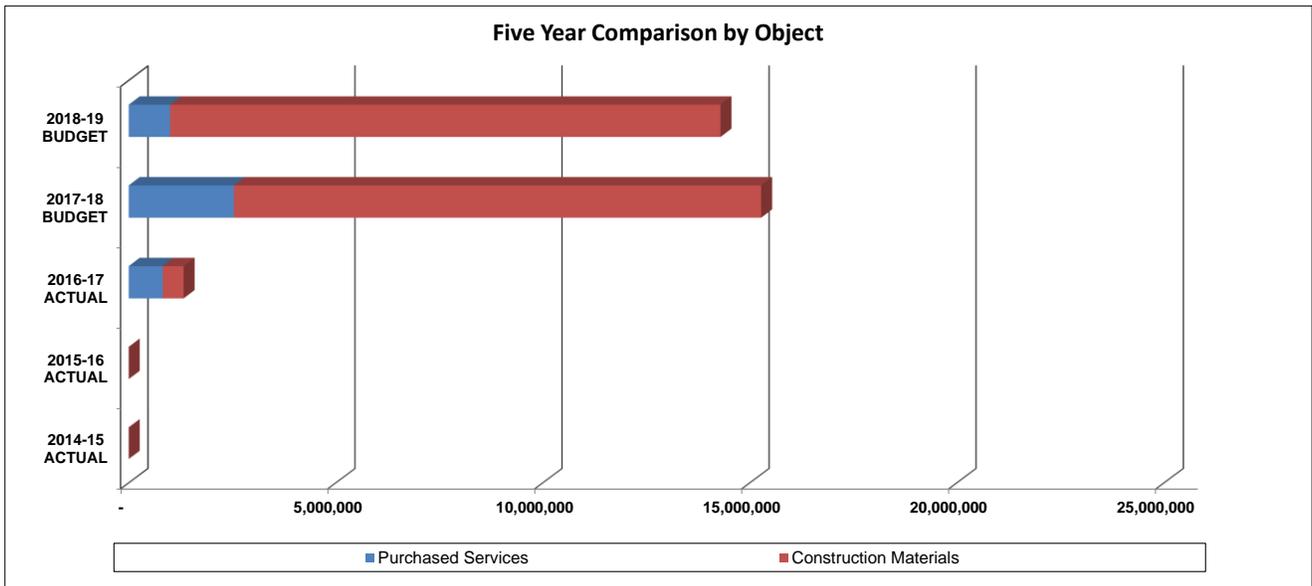
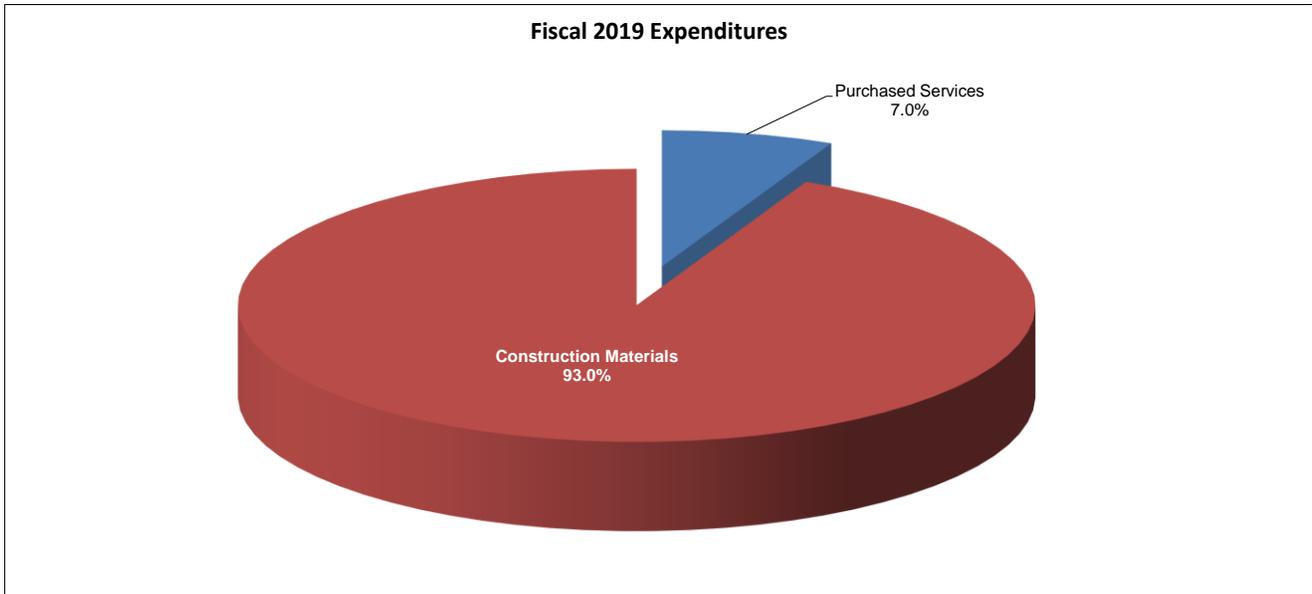
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# BUILDING CONSTRUCTION FUND REVENUES



CAPITAL FUND REVENUES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Sale of Bonds	-	-	30,838,821	-	-	0	N/A
Interest Earnings	-	-	74,308	220,000	100,000	(120,000)	-54.5%
<b>TOTAL</b>	-	-	<b>30,913,129.25</b>	<b>220,000</b>	<b>100,000</b>	<b>(120,000)</b>	<b>-54.5%</b>

# BUILDING CONSTRUCTION FUND EXPENDITURES



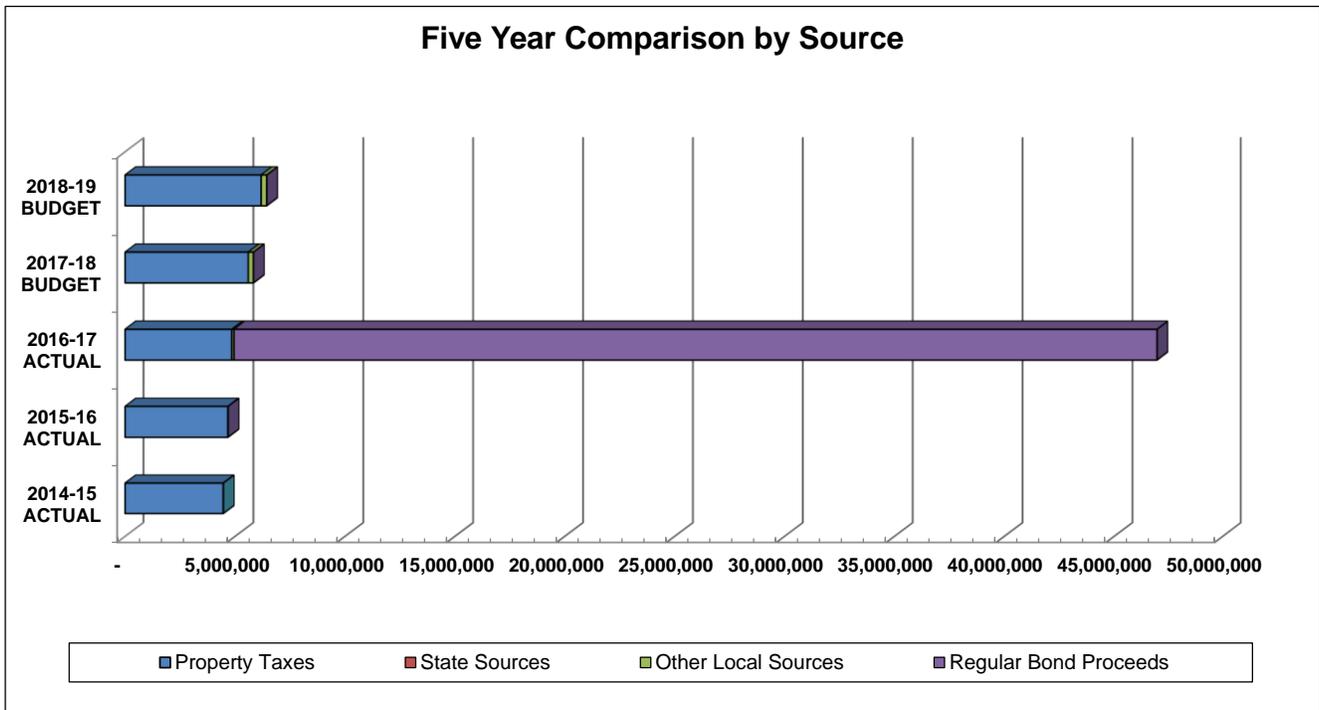
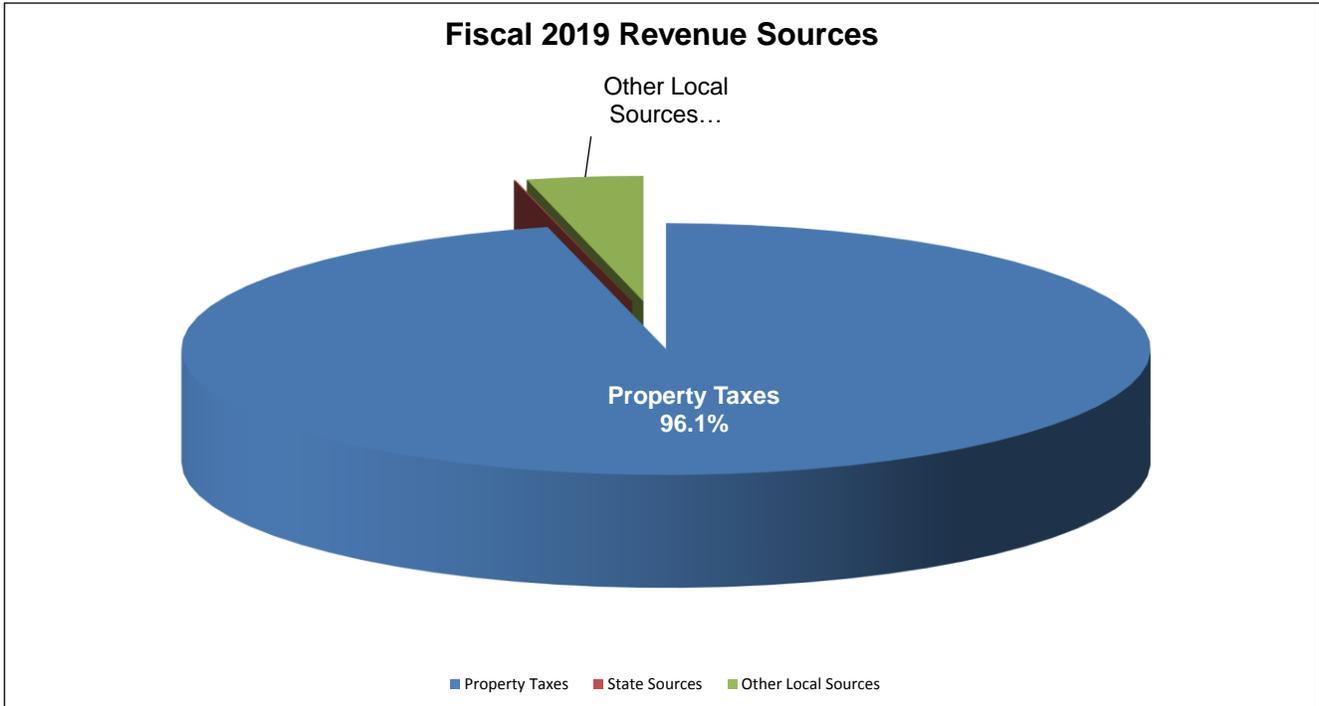
CAPITAL & BUILDING FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Purchased Services	-	-	820,720	2,539,321	1,000,000	(1,539,321)	-60.6%
Construction Materials	-	-	504,856	12,735,768	13,292,551	556,783	N/A
Other Fiscal Expenses	-	-	336,005	-	-	0	N/A
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>1,661,581</b>	<b>15,275,089</b>	<b>14,292,551</b>	<b>(982,538)</b>	<b>N/A</b>

## BUILDING CONSTRUCTION FUND EXPENDITURES (by Object)

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET
<b>SALARIES AND WAGES</b>					
INDOOR ACTIVITIES CENTER	-	-	-	-	-
LONG-TERM FACILITY MAINTENANCE BOND	-	-	-	-	-
OTHER	-	-	-	-	-
<b>TOTAL SALARIES AND WAGES</b>	-	-	-	-	-
<b>EMPLOYEE BENEFITS</b>					
INDOOR ACTIVITIES CENTER	-	-	-	-	-
LONG-TERM FACILITY MAINTENANCE BOND	-	-	-	-	-
OTHER	-	-	-	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>	-	-	-	-	-
<b>PURCHASED SERVICES</b>					
INDOOR ACTIVITIES CENTER	-	-	820,720	2,539,321	1,000,000
LONG-TERM FACILITY MAINTENANCE BOND	-	-	-	-	-
OTHER	-	-	-	-	-
<b>TOTAL PURCHASED SERVICES</b>	-	-	<b>820,720</b>	<b>2,539,321</b>	<b>1,000,000</b>
<b>SUPPLIES &amp; EQUIPMENT</b>					
INDOOR ACTIVITIES CENTER	-	-	-	10,032,470	12,850,000
LONG-TERM FACILITY MAINTENANCE BOND	-	-	504,856	2,703,298	442,551
OTHER	-	-	-	-	-
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>	-	-	<b>504,856</b>	<b>12,735,768</b>	<b>13,292,551</b>
<b>OTHER EXPENDITURES</b>					
INDOOR ACTIVITIES CENTER	-	-	284,208	-	-
LONG-TERM FACILITY MAINTENANCE BOND	-	-	51,797	-	-
OTHER	-	-	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	-	-	<b>336,005</b>	-	-
<b>CAPITAL FUND</b>	-	-	<b>1,661,581</b>	<b>15,275,089</b>	<b>14,292,551</b>
<b>TOTAL BY CATEGORY</b>					
INDOOR ACTIVITIES CENTER	-	-	1,104,929	12,571,791	13,850,000
LONG-TERM FACILITY MAINTENANCE BOND	-	-	556,652	2,703,298	442,551
OTHER	-	-	-	-	-
	-	-	<b>1,661,581</b>	<b>15,275,089</b>	<b>14,292,551</b>

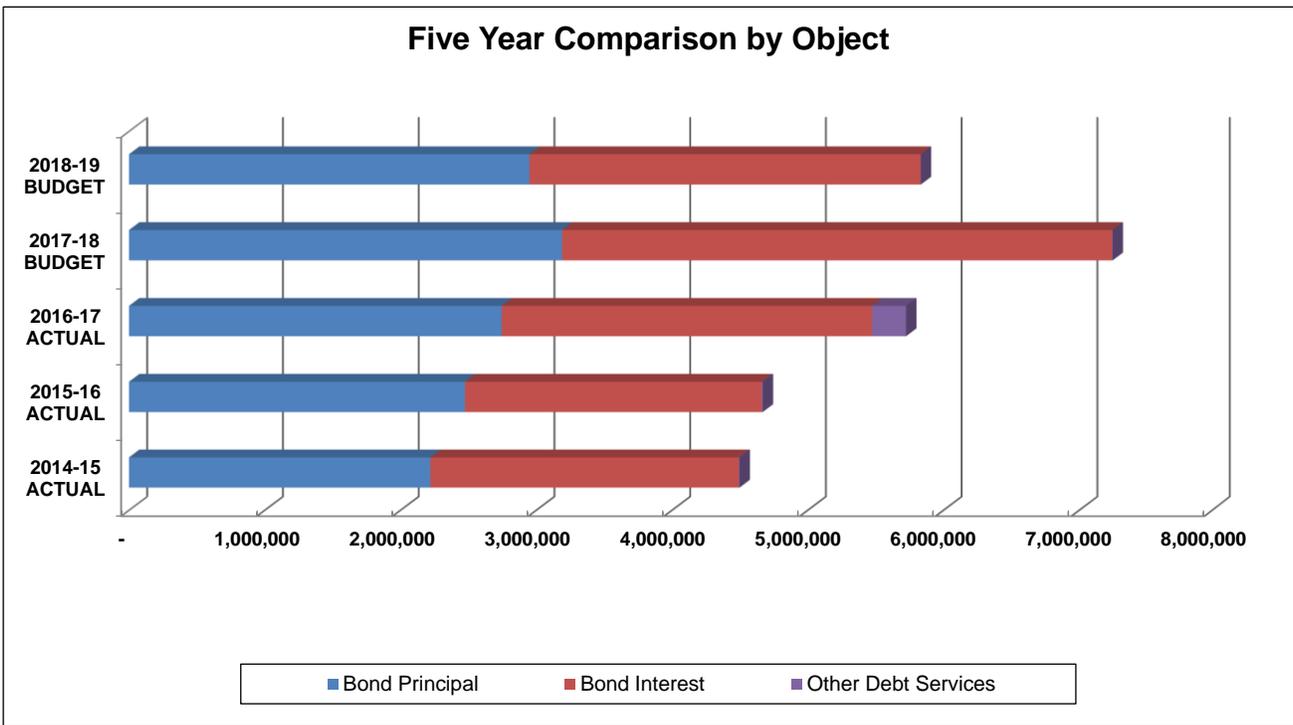
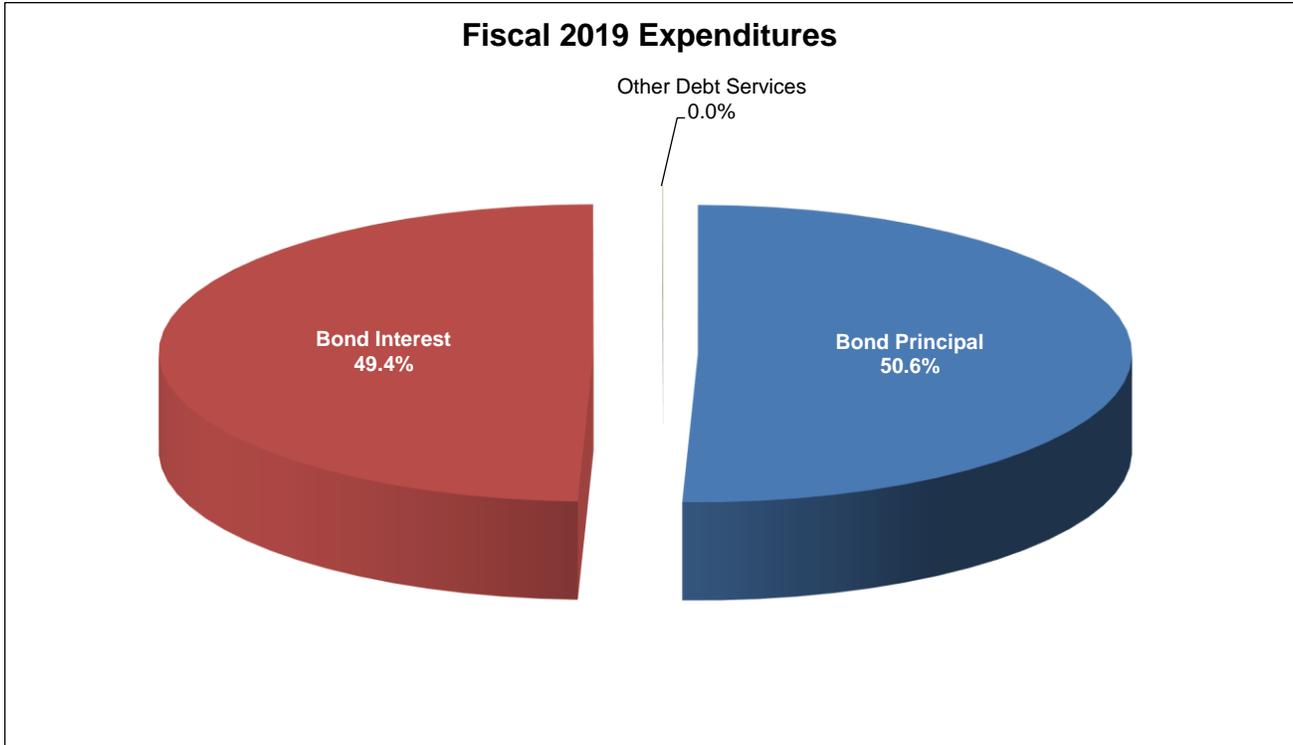
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# DEBT SERVICE FUND REVENUE



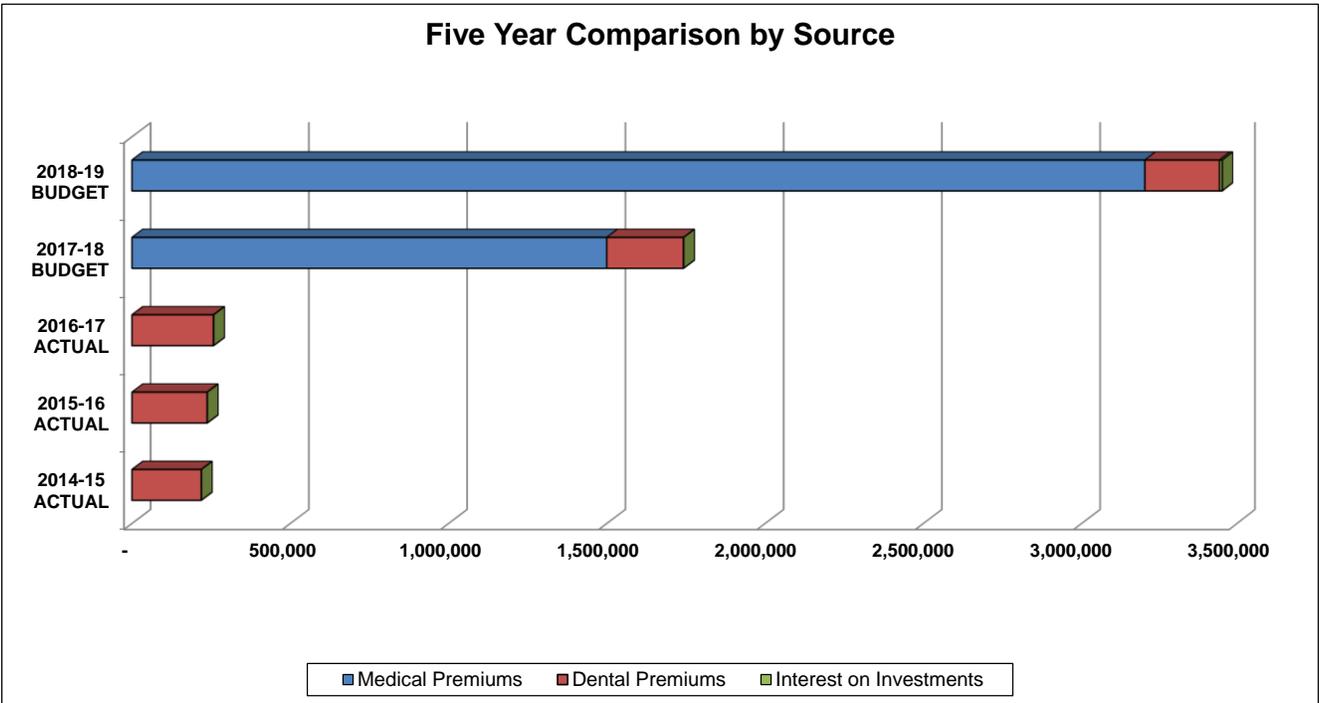
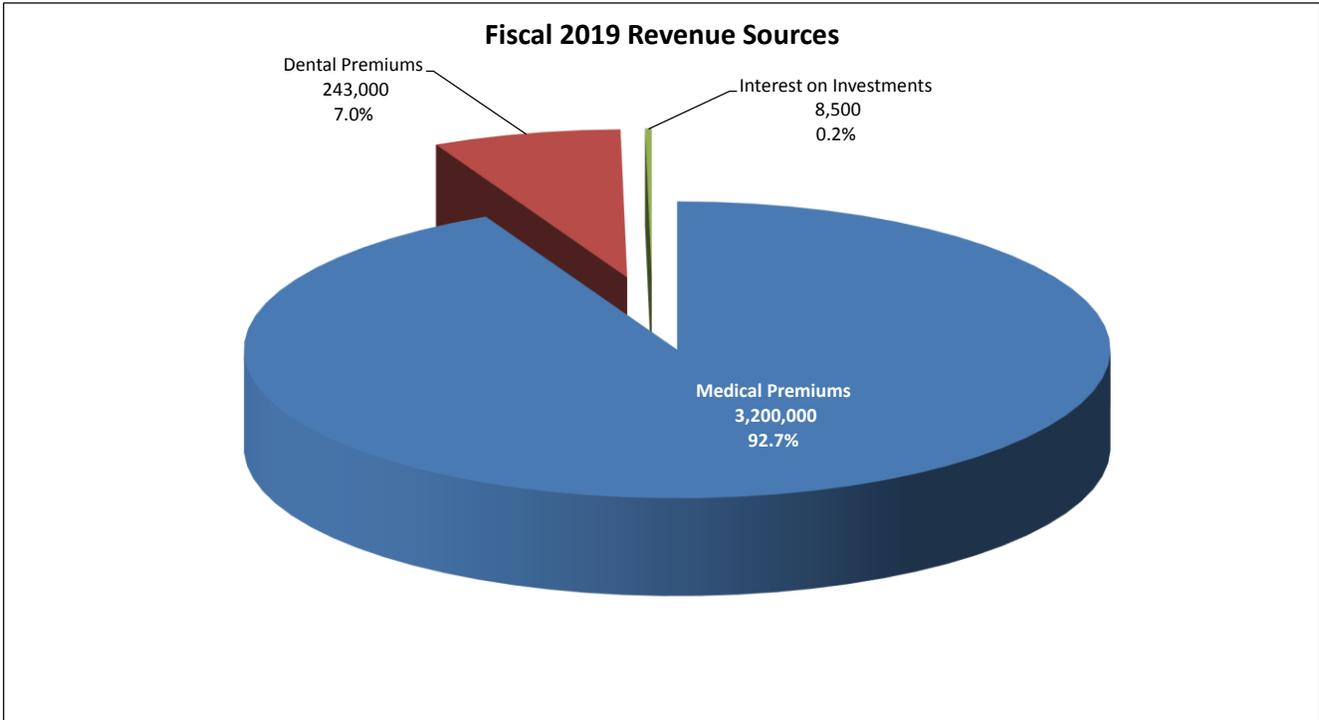
DEBT SERVICE FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	4,463,538	4,673,403	4,856,660	5,606,641	6,190,597	583,956	10.4%
State Sources	2,372	4,274	4,385	4,094	3,500	(594)	-14.5%
Other Local Sources	2,796	7,365	96,963	228,000	250,000	22,000	9.6%
Regular Bond Proceeds	-	-	42,012,697	-	-	0	0.0%
<b>TOTAL</b>	<b>4,468,706</b>	<b>4,685,042</b>	<b>46,970,705</b>	<b>5,838,735</b>	<b>6,444,097</b>	<b>605,362</b>	<b>10.4%</b>

# DEBT SERVICE FUND EXPENDITURES



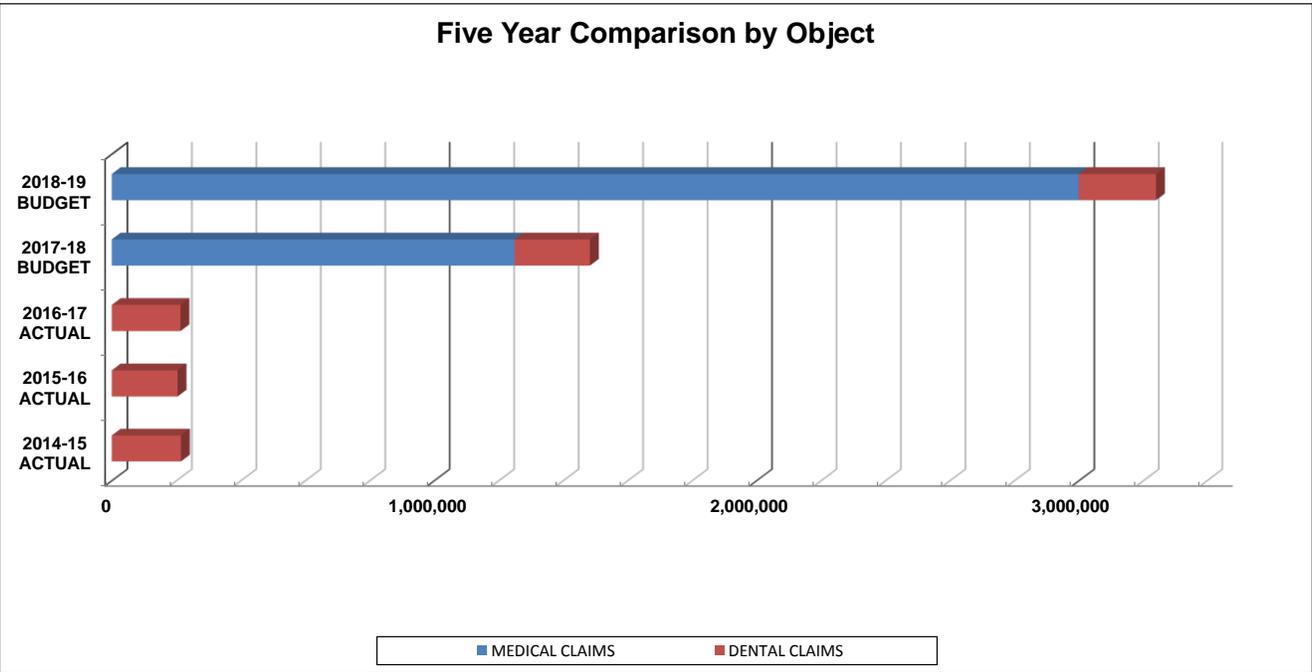
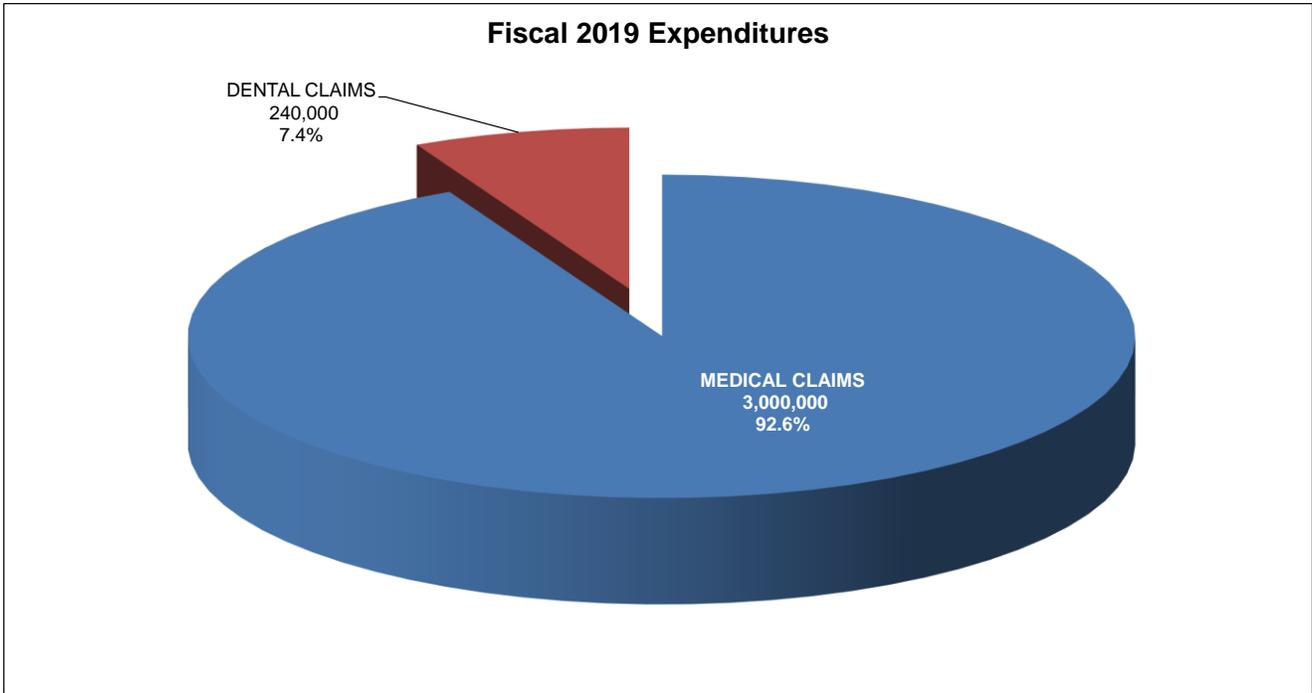
DEBT SERVICE FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Bond Principal	2,220,000	2,475,000	2,745,000	3,190,000	2,950,000	(240,000)	-7.5%
Bond Interest	2,272,538	2,186,950	2,729,241	4,052,609	2,881,694	(1,170,915)	-28.9%
Other Debt Services	5,375	6,725	250,149	3,750	1,200	(2,550)	0.0%
Bond Refunding Expense	-	-	5,850,000	33,510,000	-	(33,510,000)	100.0%
<b>TOTAL</b>	<b>4,497,913</b>	<b>4,668,675</b>	<b>11,574,390</b>	<b>40,756,359</b>	<b>5,832,894</b>	<b>(34,923,465)</b>	<b>-85.7%</b>

# INTERNAL SERVICE FUND REVENUE



INTERNAL SERVICE FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Medical Premiums	-	-	-	1,500,000	3,200,000	1,700,000	113.3%
Dental Premiums	218,850	237,424	257,315	242,384	243,000	616	0.3%
Interest on Investments	69	175	500	250	8,500	8,250	3300.0%
<b>TOTAL</b>	<b>218,919</b>	<b>237,599</b>	<b>257,815</b>	<b>1,742,634</b>	<b>3,451,500</b>	<b>1,708,866</b>	<b>98.1%</b>

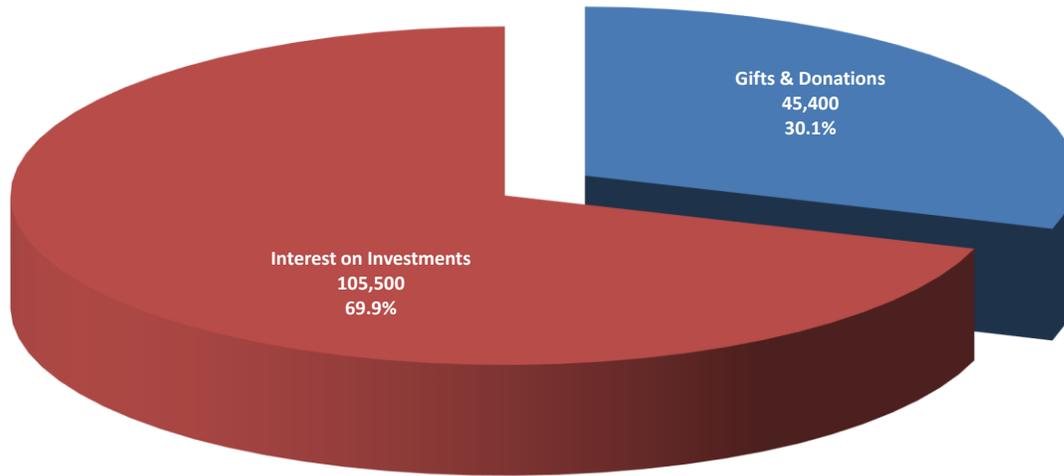
# INTERNAL SERVICE FUND EXPENDITURES



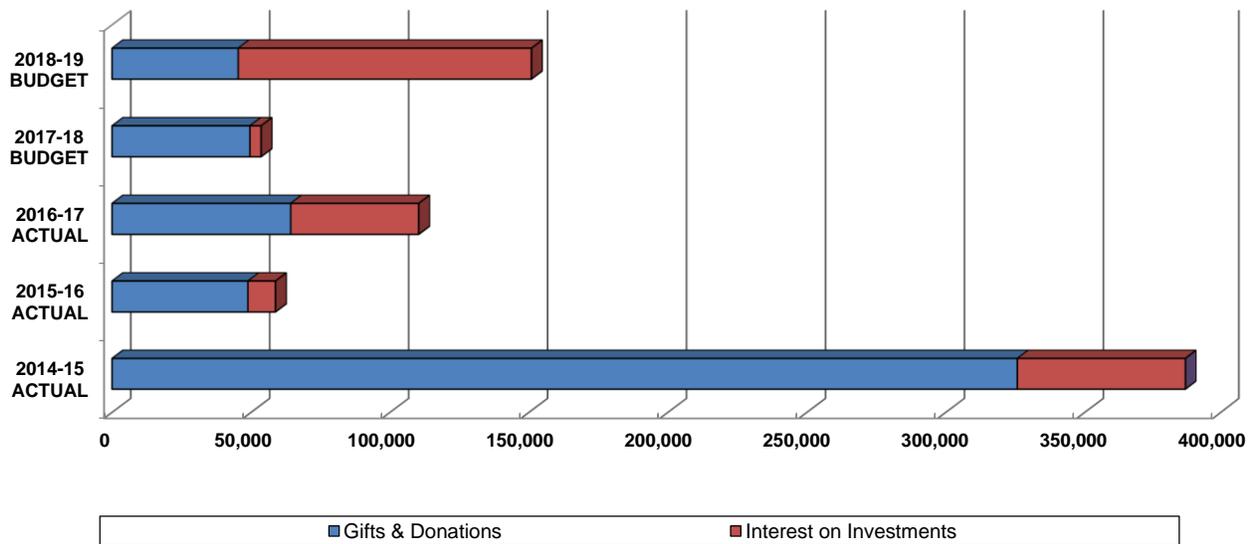
INTERNAL SERVICE FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
MEDICAL CLAIMS	-	-	-	1,250,000	3,000,000	1,750,000	140.00%
DENTAL CLAIMS	214,691	204,167	213,263	233,572	240,000	6,428	2.75%
<b>TOTAL</b>	<b>214,691</b>	<b>204,167</b>	<b>213,263</b>	<b>1,483,572</b>	<b>3,240,000</b>	<b>1,756,428</b>	<b>118.4%</b>

# TRUST AND AGENCY FUND REVENUE

## Fiscal 2019 Revenue Sources

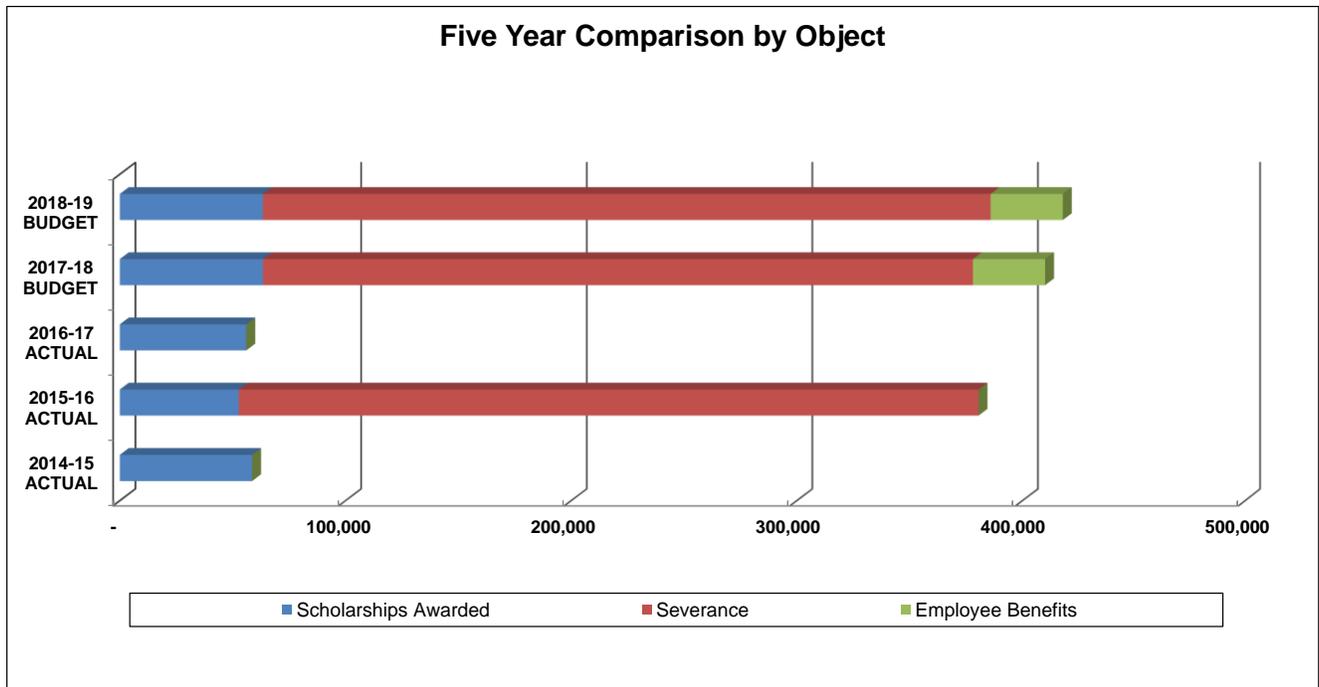
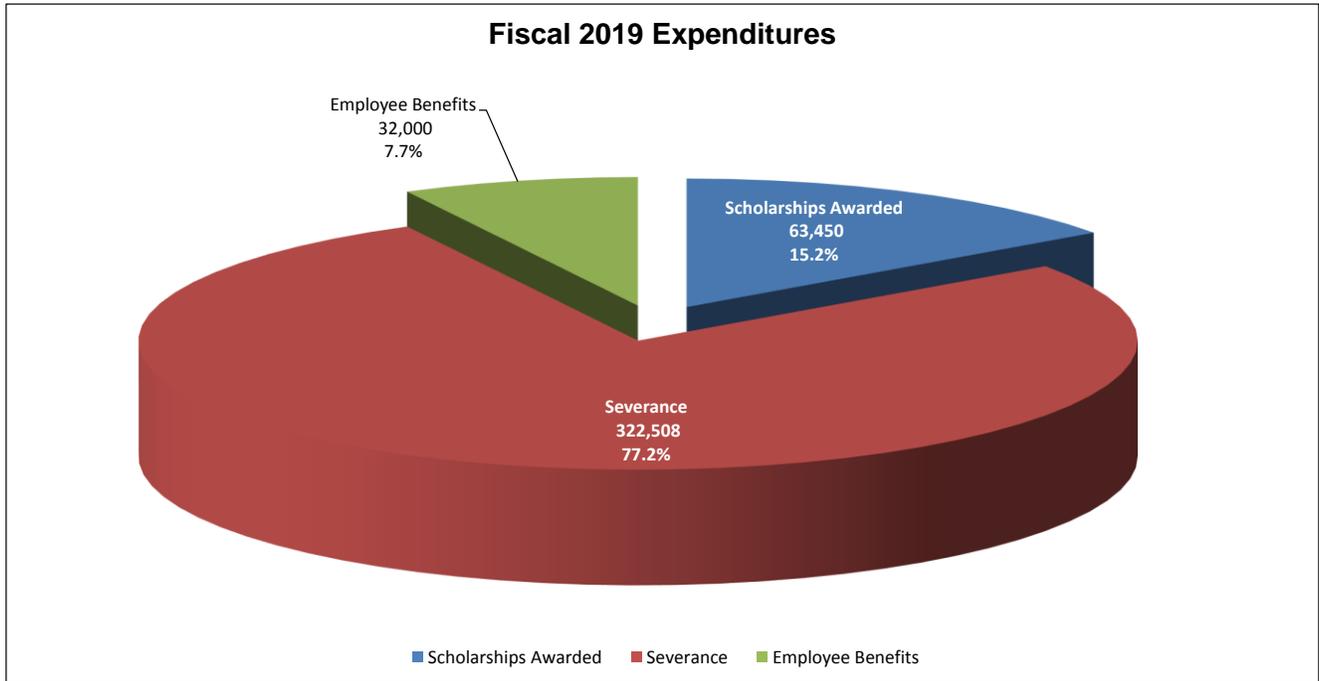


## Five Year Comparison by Source



TRUST & AGENCY FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Gifts & Donations	325,764	48,897	64,297	49,608	45,400	(4,208)	-8.5%
Interest on Investments	61,070	9,890	46,037	4,000	105,500	101,500	2537.5%
<b>TOTAL</b>	<b>386,833</b>	<b>58,787</b>	<b>110,334</b>	<b>53,608</b>	<b>150,900</b>	<b>97,292</b>	<b>181.5%</b>

# TRUST AND AGENCY FUND EXPENDITURES



TRUST & AGENCY FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Scholarships Awarded	58,620	52,733	56,052	63,450	63,450	0	0.0%
Severance	25	327,865	-	314,642	322,508	7,866	2.5%
Employee Benefits	-	-	-	32,000	32,000	0	0.0%
<b>TOTAL</b>	<b>58,645</b>	<b>380,598</b>	<b>56,052</b>	<b>410,092</b>	<b>417,958</b>	<b>7,866</b>	<b>1.9%</b>

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**INDEPENDENT SCHOOL DISTRICT NO. 278 (ORONO PUBLIC SCHOOLS), MINNESOTA**  
**Schedule of Bonded Indebtedness**  
**General Obligation Debt Being Paid From Taxes**  
**(As of 2/22/17)**  
**FISCAL YEAR BASIS**

	OPEB Series 2008B		Refunding 1) Series 2016A		Building Bonds Series 2017A		Fac. Maintenance Bond Series 2017B	
	Dated Amount	Maturity	Dated Amount	Maturity	Dated Amount	Maturity	Dated Amount	Maturity
	1/14/2009 \$15,000,000	2/01	8/4/2016 \$36,450,000	2/01	2/22/2017 \$27,375,000	2/01	5/18/2017 \$2,555,000	2/01
Fiscal Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	215,000	210,778	3,320,000	1,240,938	0	979,350	210,000	107,100
2020	225,000	197,878	2,665,000	1,108,138	555,000	979,350	220,000	96,600
2021	240,000	183,815	2,770,000	1,001,538	660,000	962,700	230,000	85,600
2022	255,000	168,215	2,850,000	890,738	710,000	942,900	245,000	74,100
2023	265,000	151,640	2,970,000	776,738	740,000	914,500	255,000	61,850
2024	285,000	133,620	3,100,000	657,938	765,000	877,500	270,000	49,100
2025	300,000	114,240	3,220,000	533,938	810,000	839,250	285,000	35,600
2026	315,000	93,840	3,360,000	405,138	845,000	798,750	295,000	24,200
2027	335,000	72,420	3,510,000	270,738	875,000	756,500	310,000	12,400
2028	355,000	19,640	3,595,000	191,763	915,000	712,750		
2029	375,000	25,500	3,705,000	101,888	935,000	676,150		
2030					4,535,000	638,750		
2031					4,860,000	457,350		
2032					5,010,000	311,550		
2033					5,160,000	161,250		
	<b>3,165,000</b>	<b>1,371,586</b>	<b>35,065,000</b>	<b>7,179,493</b>	<b>27,375,000</b>	<b>11,008,600</b>	<b>2,320,000</b>	<b>546,550</b>

1) Series 2007A, dated November 14, 2001, the 2018 through 2021 maturities of the \$7,790,000 General Obligation School Building Refunding Bonds, Series 2007B, dated December 4, 2007, and the 2019 through 2029 maturities of the \$39,350,000 General Obligation School Building Bonds, Series 2008A, dated May 7, 2008.

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**INDEPENDENT SCHOOL DISTRICT NO. 278 (ORONO PUBLIC SCHOOLS), MINNESOTA**  
**Schedule of Bonded Indebtedness**  
**General Obligation Debt Being Paid From Taxes**  
**(As of 2/22/17)**  
**FISCAL YEAR BASIS**

Dated Amount						
Maturity						
Fiscal Year Ending	Total Principal	Total Interest	Total P & I	Principal Outstanding	% Paid	Fiscal Year Ending
2019	3,745,000	2,538,166	6,283,166	64,180,000	5.51%	2019
2020	3,665,000	2,381,966	6,046,966	60,515,000	10.91%	2020
2021	3,900,000	2,233,653	6,133,653	56,615,000	16.65%	2021
2022	4,060,000	2,075,953	6,135,953	52,555,000	22.63%	2022
2023	4,230,000	1,904,728	6,134,728	48,325,000	28.86%	2023
2024	4,420,000	1,718,158	6,138,158	43,905,000	35.36%	2024
2025	4,615,000	1,523,028	6,138,028	39,290,000	42.16%	2025
2026	4,815,000	1,321,928	6,136,928	34,475,000	49.25%	2026
2027	5,030,000	1,112,058	6,142,058	29,445,000	56.65%	2027
2028	4,865,000	924,153	5,789,153	24,580,000	63.81%	2028
2029	5,015,000	803,538	5,818,538	19,565,000	71.20%	2029
2030	4,535,000	638,750	5,173,750	15,030,000	77.87%	2030
2031	4,860,000	457,350	5,317,350	10,170,000	85.03%	2031
2032	5,010,000	311,550	5,321,550	5,160,000	92.40%	2032
2033	5,160,000	161,250	5,321,250	0	100.00%	2033
	<b>67,925,000</b>	<b>20,106,229</b>	<b>88,031,229</b>			

**INDEPENDENT SCHOOL DISTRICT NO. 278 (ORONO), MINNESOTA**  
**Schedule of Bonded Indebtedness**  
**Non-General Obligation Lease Payable from Annual Appropriations**  
**(As of 5/18/17)**  
**FISCAL YEAR BASIS**

Dated Amount	Lease Purchase Stadium		Lease Purchase Transportation Center		Total Principal	Total Interest	Total P & I	Principal Outstanding	% Paid	Fiscal Year Ending
	5/07/2008	9/12/2017	11/01 & 5/01	2/01 and 8/01						
\$1,600,000		\$1,767,500								
			Final Maturity 5/01	Final Maturity 9/1/2021						
Fiscal Year Ending	Principal	Interest	Principal	Interest						
2019	120,240	30,096	92,960	58,385	213,200	88,481	301,681	2,164,146	8.97%	2019
2020	126,032	24,304	96,195	55,151	222,227	79,455	301,681	1,941,920	18.32%	2020
2021	132,102	18,234	99,542	51,803	231,644	70,037	301,681	1,710,276	28.06%	2021
2022	138,465	11,871	1,426,676	28,565	1,565,141	40,436	1,605,577	145,135	93.90%	2022
2023	145,135	5,201			145,135	5,201	150,336	0	100.00%	2023
	<b>661,974</b>	<b>89,706</b>	<b>1,715,372</b>	<b>193,904</b>	<b>2,377,346</b>	<b>283,610</b>	<b>2,660,956</b>			

**2017 Pay 2018 Levy**

	<b>Actual 2016 PAY 2017 FY18</b>	<b>Final 2017 PAY 2018 FY19</b>	<b>\$ Change</b>
<b>VOTER APPROVED LEVIES</b>			
Referendum	5,895,917.75	6,058,748.82	162,831.07
Referendum Adjust	100,938.77	66,170.04	(34,768.73)
Capital Projects - Technology	912,334.54	978,983.62	66,649.08
Basic Debt Service	5,160,091.00	5,291,692.00	131,601.00
LTFM Debt Service	0.00	379,470.00	379,470.00
Reduction for Debt excess	0.00	(981.04)	(981.04)
Abatement	18,005.50	411.84	(17,593.66)
<b>TOTAL VOTER APPROVED</b>	<b>12,087,287.56</b>	<b>12,774,495.28</b>	<b>687,207.72</b>

5.69%

<b>NON-VOTER APPROVED LEVIES</b>			
<b>GENERAL</b>			
Location Optional Revenue	1,309,396.80	1,328,561.60	19,164.80
Equity	154,410.00	156,670.00	2,260.00
Transition	2,686.73	2,726.05	39.32
Operating Capital	443,365.96	387,266.83	(56,099.13)
Student Achievement Levy	53,754.54	0.00	(53,754.54)
Alternative Teacher Compensation	258,350.82	260,292.76	1,941.94
Achievement & Integration	0.00	36,571.47	36,571.47
Unemployment	85,175.00	5,000.00	(80,175.00)
Safe Schools	157,498.20	159,805.40	2,307.20
Career Technical	60,604.70	64,724.18	4,119.48
Long-Term Facilities Maintenance (LTFM)	907,561.60	866,970.09	(40,591.51)
Building/Land Lease	331,450.07	405,326.36	73,876.29
Adjustments :			
Local Optional Adjust	29,896.24	19,122.40	(10,773.84)
Equity Adjust	(10,235.98)	4,256.04	14,492.02
Transition Adjust	48.68	39.25	(9.43)
Operating Capital Adj	(34,936.68)	(11,258.70)	23,677.98
Alternative Teacher Compensation	59.15	(820.82)	(879.97)
Achievement & Integration	0.00	35,861.15	35,861.15
Unemployment Adjust	(22,192.80)	1,125.20	23,318.00
Safe Schools	9,080.40	5,814.00	(3,266.40)
Career Tech Adjust	9,433.35	(5,347.90)	(14,781.25)
LTFM	0.00	13,995.41	13,995.41
Health & Safety	(100,128.78)	183,999.43	284,128.21
Deferred Maintenance	4,512.64	7,296.00	2,783.36
Lease	13,598.39	(631.27)	(14,229.66)
Other Adjustment	(37.52)	0.00	37.52
Abatement	11,126.46	843.58	(10,282.88)
Abatement Carryover	25,000.00	0.00	(25,000.00)
Abatement - Advance	(5,130.26)	0.00	5,130.26
<b>TOTAL GENERAL</b>	<b>3,694,347.71</b>	<b>3,928,208.51</b>	<b>233,860.80</b>

**2017 Pay 2018 Levy**

	<b>Actual 2016 PAY 2017 FY18</b>	<b>Final 2017 PAY 2018 FY19</b>	<b>\$ Change</b>
			6.33%
<b>COMMUNITY SERVICE</b>			
Basic	96,036.95	96,036.95	0.00
Early Childhood Family Ed	84,003.08	90,737.50	6,734.42
Home Visiting	1,301.70	1,407.81	106.11
School Age Care	86,867.00	86,886.00	19.00
Adjustment :			0.00
Early Childhood Family Ed	<b>(3,628.04)</b>	4,946.92	8,574.96
Home Visit	<b>(41.60)</b>	0.00	41.60
School Age Care	3,402.00	7.00	<b>(3,395.00)</b>
Abatement	386.20	26.98	<b>(359.22)</b>
Abatement - Advance	<b>(209.17)</b>	0.00	209.17
<b>TOTAL COMMUNITY SERVICE</b>	<b>268,118.12</b>	<b>280,049.16</b>	<b>11,931.04</b>
			4.45%
<b>OPEB DEBT SERVICE</b>			
OPEB	449,267.00	447,067.00	<b>(2,200.00)</b>
Abatement	626.89	42.27	<b>(584.62)</b>
Abatement - Adv - OPEB	<b>(319.22)</b>	0.00	319.22
Debt Excess Reduction for OPEB	<b>(21,935.86)</b>	<b>(22,105.36)</b>	<b>(169.50)</b>
<b>TOTAL OPEB DEBT SERVICE</b>	<b>427,638.81</b>	<b>425,003.91</b>	<b>(2,634.90)</b>
			-0.62%
<b>TOTAL NON-VOTER APPROVED</b>	<b>4,390,104.64</b>	<b>4,633,261.58</b>	<b>243,156.94</b>
			5.54%
<b>TOTAL LEVY</b>	<b>16,477,392.20</b>	<b>17,407,756.86</b>	<b>930,364.66</b>

Percent Change 

<b>5.65%</b>
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## OTHER HISTORICAL DATA

Basic General Education Funding Formula - The per-pupil-unit allocation used in this budget is \$6,312 for 2018-19. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
1997-98	\$3,581	\$76 increase in funding formula
1998-99	\$3,530	\$79 increase in funding formula, roll out of \$130 for training & experience.
1999-00	\$3,740	\$210 increase in funding formula
2000-01	\$3,964	\$244 increase in funding formula
2001-02	\$4,068	\$104 increase in funding formula
2002-03	\$4,601	\$533 increase in funding formula
2003-04	\$4,601	No increase in funding formula
2004-05	\$4,601	No increase in funding formula
2005-06	\$4,783	4% increase in funding formula
2006-07	\$4,974	4% increase in funding formula
2007-08	\$5,074	2% increase in funding formula
2008-09	\$5,124	1% increase in funding formula
2009-10	\$5,124	No increase in funding formula
2010-11	\$5,124	No increase in funding formula
2011-12	\$5,174	\$50 increase in funding formula
2012-13	\$5,224	\$50 increase in funding formula
2013-14	\$5,302	1.5% increase in funding formula
2014-15 *	\$5,831	1.5% increase in funding formula + \$25/pupil in the 2014 session
2015-16	\$5,948	2.0% increase in funding formula
2016-17	\$6,067	2.0% increase in funding formula
2017-18	\$6,118	2.0% increase in funding formula
2018-19	\$6,312	2.0% increase in funding formula

\* The funding formula was recalibrated in 2014 to account for the 2013 legislative changes pertaining to the accounting for pupil units.

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