

ADMINISTRATIVE REPORT

DATE: June 20, 2024
TOPIC: 7.4 – 2024–25 Preliminary Budget
PRESENTER: Kris Blackburn, Director of Business Services
REFERENCE TO POLICY/STATUTE: 701, 701.2

A. PURPOSE OF REPORT

- a. Minnesota school districts are required to have a revenue and expenditure budget approved by June 30 of the preceding fiscal year.
- b. The Finance Department has prepared the 2024–25 budget for school board approval.
- c. The 2024–2025 General Fund was presented to the School Board on June 6, 2024; the School Nutrition Fund and Community Education Fund budgets were presented to the School Board on April 25, 2024 and May 23, 2024 respectively.

B. RECOMMENDATION

- a. Administration recommends approval of the 2024–25 Preliminary Budget.

	REVENUES	EXPENDITURES	FUND BALANCE		
General Fund	\$ 328,034,917	\$ 333,093,471	\$ 31,672,473	9.5	%
School Nutrition Fund	13,407,001	13,341,152	3,752,006	28.1	%
Community Education Fund	15,930,101	15,466,585	1,358,581	8.8	%
Building Construction Fund	50,000	30,914,633	86,619,714		
Debt Service Fund	40,819,732	35,070,068	13,682,569		
Internal Service Fund	0	0	0		
Custodial Fund	22,800	22,800	37,827		
OPEB Trust Fund	255,000	275,000	3,019,406		
Total	\$ 398,519,551	\$ 428,183,709	\$ 140,142,576		





SOUTH WASHINGTON COUNTY SCHOOLS
SCHOOL BOARD
7362 East Point Douglas Rd S.
Cottage Grove, MN 55016

C. **CONNECTION TO STRATEGIC PRIORITY**

- a. Student Experience
- b. Student Pathways and Systemic Supports
- c. Operations, Staffing, and Finance



2024-25 Preliminary Budget



South Washington County Schools
Independent School District 833



For School Board Approval 6.20.2024

South Washington County Schools 2024-25 Preliminary Budget

DISTRICT ADMINISTRATION

Superintendent of Schools	Julie Nielsen
Assistant Superintendent for Academic Excellence and Accountability	Tyrone Brookins
Assistant Superintendent for Academic Excellence and Accountability	Kelly Jansen
Assistant Superintendent for Academic Excellence and Accountability	Kristine Schaefer
Executive Director of Finance and Operations	Dan Pyan
Director of Business Services	Kris Blackburn
Director of Communications and Community Relations	Shawn Hogendorf
Director of Community Education	Bob Lawrence
Director of Facilities	Kyle Uecker
Director of Human Resources	Abby Baker
Director of Nutrition Services	Wendy Peterson
Director of Program Evaluation, Research and Assessment	Mao Jacobson
Director of Special Services	Erin McKoy
Director of Teaching and Learning Services for Secondary Schools	Tia Clasen
Director of Teaching and Learning Services for Elementary Schools	Arthur Williams
Director of Technology	Bob Berkowitz
Director of Transportation	Carrie Olson

BUILDING ADMINISTRATION

East Ridge High School Principal	Jim Smokrovich
Park High School Principal	Todd Herber
Woodbury High School Principal	Sarah Sorenson-Wagner
South Washington Alternative High School Principal	Ashley Ruka
SoWashCo Online High School Principal	Nick Falde
Cottage Grove Middle School Principal	Harold Scott
Lake Middle School Principal	Molly Roeske
Oltman Middle School Principal	Joni Hagebock
Woodbury Middle School Principal	Kari Lopez
Armstrong Elementary School Principal	Andrew Cafilisch
Bailey Elementary School Principal	Kristine McDonald
Cottage Grove Elementary School Principal	Candace Gram
Crestview Elementary School Principal	Jodi Husting
Grey Cloud Elementary School Principal	Laura Loshek
Hillside Elementary School Principal	Erin Shadick
Liberty Ridge Elementary School Principal	Michael Moore
Middleton Elementary School Principal	Jenna Downs
Newport Elementary School Principal	Rich Romano
Nuevas Fronteras Spanish Immersion School	Cynthia Maldonado
Pine Hill Elementary School Principal	Jolaine Mast
Pullman Elementary School Principal	Ed Ross
Red Rock Elementary School Principal	Jennifer Holt
Royal Oaks Elementary School Principal	Susan Risius
Valley Crossing Elementary School Principal	Connha Classon
Woodbury Elementary School Principal	Tony Mosser

South Washington County Schools 2024-25 Preliminary Budget

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South Washington County Schools

2024-25 Preliminary Budget

I. Budget Process

Compiling the annual budget is a process that takes several months and collects input from several different sources. When reading this budget document, it is important to have a general understanding of how and when data is gathered, how projects are prioritized, and how the general fiscal cycle works. Below is a brief timeline of the budget process.

- November 2023 – Discussion of budget projections and changes needed
- January 2024 – Preliminary staffing allocations calculated
- March 2024 – Staffing workshops and allocations finalized; non-renewed staff are notified
- April 2024 – 2023-24 Revised Budget calculated
- April 2024 – Approval of 2023-24 Revised Budget
- May 2024 – Calculation and compilation of budgets for revenue and expenditure amounts for all funds (General, Food Service, Community Service, Building Construction, Debt Service, Custodial, Internal Service, and OPEB Trust Funds)
- June 2024 – Approval of 2024-25 Preliminary Budgets for all funds
- July through September 2024 – Prepare for annual audit
- December 2024 – Annual audit results for 2023-24 presented by auditing firm and accepted by the School Board

II. General Fund

The General Fund of all school districts in the State of Minnesota is used to account for an array of initiatives including regular K-12 instruction, special education, transportation, district administration, capital, maintenance, staff development, media centers, athletics, and the majority of all school district functions. Examples of items that are NOT included in the general fund include:

- Food Service
- Community Service
- Building Construction projects that are funded through selling bonds or capital loans
- Debt Service transactions
- Custodial transactions
- Internal Services transactions

Transactions that are accounted for outside of the general fund will be discussed in other sections of this document.

Within the general fund are several requirements to reserve funds for a particular purpose. These reserve requirements are put in place by the State Legislature and compliance is required of all school districts. Examples of required reserves within the general fund include:

- Long term facility maintenance
- Operating capital
- Capital projects
- Staff development
- Safe schools
- Basic skills
- Learning & development
- Vocational education
- Gifted and talented
- Achievement & integration

These reserves are accounted for separately on the District's books, as required. However, because several of the reserves have expenditures that surpass by far the revenue required to be reserved for them, and no reserve fund balance exists at the end of any given fiscal year for these reserves, they are included in the undesignated/unreserved portion of the general fund budget presentation. Specifically, this includes basic skills, learning and development, gifted and talented, and vocational education. This point should be kept in mind while reading the general fund budget pages.

A. Enrollment

Student Enrollment is extremely important as it not only drives staffing decisions, but is also the key factor of the general education revenue funding formula. For this reason, student enrollment projections in and of themselves require many hours of analysis before they are relied upon for making decisions.

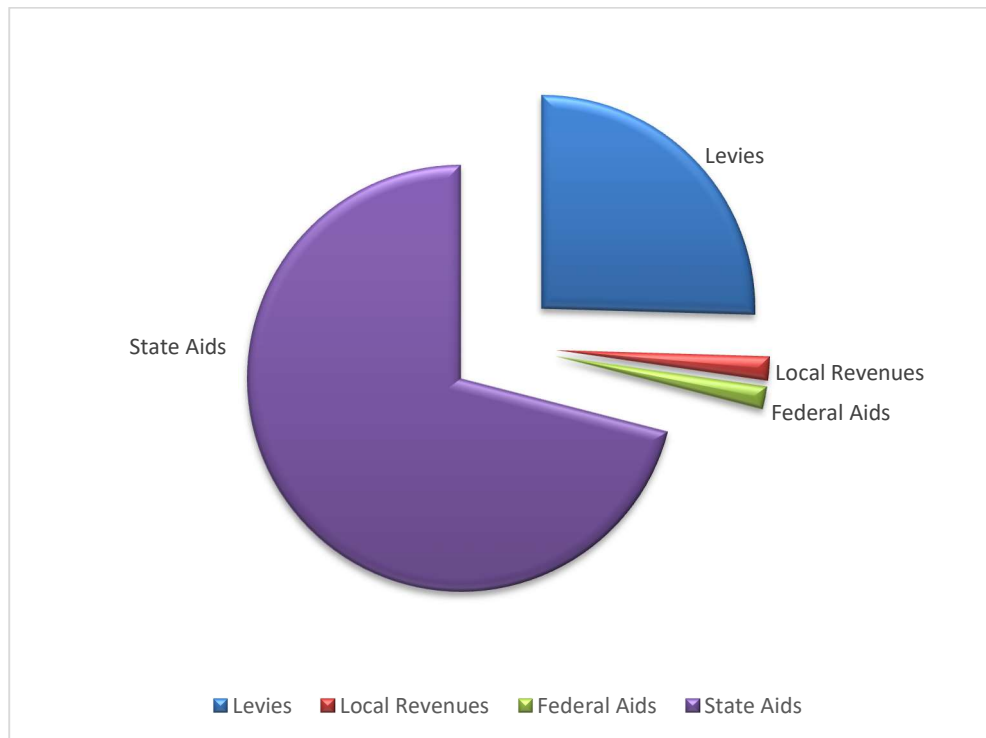
Enrollment projections are determined using separate methods depending on the grade level being projected. Kindergarten projections are based on birth rate data received from Washington County. The birth rates are then modified based on historical trends in capture rates in the district to project the number of kindergarteners expected to enroll. Projections for the remaining grade levels are determined using a historical 10-year cycle process.

The table on the following page provides actual enrollment data from the 2022-23 school year as well as projected enrollment data for the 2023-24 and 2024-25 school years. (Final enrollment data for the 2023-24 school year will not be available until the fall of 2024.) These enrollment projections were used to calculate the expected general education aid which is discussed later in this document.

Grades	Average Daily Membership		
	2022-23 Actual	2023-24 Projection	2024-25 Projection
Pre-K	299.94	297.00	309.00
Kindergarten	1,322.53	1,282.20	1,123.00
Grades 1 – 3	4,149.88	4,158.80	4,194.20
Grades 4 – 6	4,232.13	4,339.80	4,344.47
Grades 7 - 12	8,765.67	8,808.20	8,747.38
Total	18,770.15	18,886.00	18,718.05

B. Where Does the Money Come From?

The general fund receives its revenue from three very broad sources: state aids, federal aids, and local revenue. More information on each of these revenue sources can be found below. Much of this information has been obtained from the 2024-24 edition of “Financing Education in Minnesota”, a document provided by the Minnesota House of Representatives Fiscal Analysis Department.



1. State Aids

a) **General Education Aid - \$165,439,277**

General Education Aid is the largest funding source of the school district. This aid is comprised of several components, each with its own formulas to calculate the amount the district can expect to receive from the Department of Education in a given fiscal year.

- **Basic Formula** – This portion of general education aid is calculated by taking the formula allowance (determined by the State Legislature) times the adjusted pupil unit (APU). For the 2024-25 fiscal year, the formula allowance was estimated at \$7,281 per pupil unit. The resulting revenue projection related to the basic formula is \$143,196,662 for the 2024-25 fiscal year.
- **Compensatory** – This portion of general education aid is driven by the number of students eligible to receive either free or reduced lunches based on the financial circumstances of the family. Based on the current funding levels, the district receives approximately \$1,301 for each pupil eligible for free or reduced lunch. This revenue is required to be used to meet the educational needs of students whose progress is below their appropriate age level. The revenue projection for compensatory revenue is \$6,242,056 for the 2024-25 fiscal year.

- **Local Optional Revenue** – Another benefit to the taxpayers added by the State Legislature is the LOR, which allowed School Board to move \$724 per pupil unit of voter-approved referendum revenue to LOR. This allows SWCS to receive an additional \$813,223 in state aid offsetting local taxpayer contributions.
- **Operating Capital** – Recognizing the need for school districts to maintain their facilities, the Legislature includes a component in the general education aid to help address these needs. The formula for operating capital includes a per-pupil amount as well as an amount based on the age of the district's buildings. The projected operating capital aid for the 2024-25 fiscal year is \$2,725,430.
- **Alternative Attendance Adjustment** – South Washington County Schools provides transportation to public, charter, and non-public students alike. However, general education aid is received only for those students who actually attend SWC Schools. The alternative attendance adjustment is the method used to help fund the cost of transporting charter school students who do not attend SWCS. In the current year, the allowance is \$339.27 per pupil unit less an adjustment for students transported to Minnesota State Academies. The total amount anticipated for the 2024-25 fiscal year is \$200,181.
- **Gifted and Talented** – South Washington County Schools will receive \$13 per adjusted pupil unit to be used to identify gifted and talented students and provide programming for those students. In addition, the funds can be used to provide staff development to those serving the district's gifted and talented population. The projected gifted and talented aid for 2024-25 is \$266,078.
- **English Learner** – A portion of the general education aid is generated based on the number of students which are not proficient in English. Whether or not a student is considered proficient in English is determined by testing standards set by the Minnesota Department of Education. The Legislature has provided for \$1,228 per reported English learning student be allocated to school districts to assist in the costs associated with serving the needs of these students. The combined projected EL revenue for 2024-25 is \$971,845.

b) ***Literacy Incentive Aid - \$972,466***

Literacy Incentive Aid is awarded to districts based on two factors:

- Reading levels of the district's current third graders
- Progress made in reading levels between the third and fourth grade

Each component of this aid is calculated by multiplying \$530 times the average percentage of students meeting proficiency and growth requirements on the reading portion of the Minnesota Comprehensive Assessment (MCA) and then multiplying that by the number of students in the tested grade level.

c) ***School Library Aid - \$330,000***

School Library Aid must be used for the direct funding of the costs associated with salaries and benefits for the school library media specialist; electronic, computer and audiovisual equipment; information technology infrastructure and digital tools; electronic and material resources; or furniture, equipment, or supplies.

d) ***Student Support Personnel - \$237,028***

Student Support Personnel is for student support personnel staff that are **in addition** to current levels for individuals licensed to serve as a school counselor, school psychologist, school social worker, school nurse, or chemical dependency counselor in Minnesota.

e) ***Student Support Personnel - Cooperative- \$38,579***

This aid is paid directly to Intermediate School District 916

f) ***Permanent School Fund - \$1,058,461***

In the mid-1800's, lands were granted to the State by the Federal government and were placed in a trust fund called the Permanent School Fund. The State constitution requires that any revenue generated (from timber, mining, or sale of land) be held in this trust and that any interest earnings of the trust be distributed to school districts based on the number of students served. In 2024-25 the endowment per pupil unit is \$45.50.

g) ***Special Education Aid - \$51,864,000***

Special Education Aid is provided to districts to help fund the additional costs associated with providing required services to students with disabilities. South Washington County Schools serves approximately 3,935 students with disabilities. Special Education Aid is made up of the following components:

- **Initial Aid** – Special Education Initial Aid is awarded to districts based the lowest of three formulas: (1) Prior year 'old formula' expenses at 62% of cost, (2) Prior year all State special education expenses at 50% of cost, or (3) 5% of census-based calculations involving special education student disabilities and free/reduced lunch data.
- **Excess Cost Aid** – Excess Cost Aid is generated by a district with large unreimbursed special education costs relative to district's general education revenue. It is calculated as the greatest of three: 56% difference of unreimbursed costs and 7% of general education revenue, 62% of the difference of unreimbursed 'old formula' costs and 2.5% of general education revenue, or zero.
- **Special Education Transportation** – Prior year expenses in transporting special education students are reimbursed at 100% of cost, however this aid is subject to proration.
- **Cross Subsidy Reduction Aid** – Cross Subsidy Reduction Aid is intended to reduce the amount that districts must redirect in order to cover mandatory special education costs. It is calculated as a percent of the prior year initial cross subsidy.

h) ***Non-Public Pupil Transportation Aid - \$796,711***

Just as the Alternative Attendance Adjustment within General Education Aid provides the district with revenue for transporting charter school students, the Non-Public Pupil Transportation Aid provides for the costs associated with transporting non-public students. The formula for calculating this revenue is based on the cost per pupil transported in the base year; the base year for purposes of calculating the 2024-25 revenue is 2020-21. This cost per student in the base year is then multiplied times the number of non-public students transported in the current year and adjusted for any change in the general education funding allowance.

2. Federal Aids

a) ***Federal Special Education - \$3,898,176***

These funds are available to offset the costs of providing special education services to students, ages 3 – 21, including costs not eligible for State funding. The district uses these funds to pay for a special education director and clerical support as well as benefits paid to special education staff.

- b) ***Federal Special Education Preschool - \$61,759***
Federal early childhood funds are available to provide services to children between the ages of three and five. The district uses these funds for program related clerical support and salary expenses.
- c) ***Federal Special Education Birth to 2 - \$211,615***
These funds are available to serve the needs of children between birth and the age of two. The district uses these funds for program related clerical support and salary expenses.
- d) ***Title I - \$535,495***
Title I funds are used to serve students who are struggling academically at our schools with the highest low-income rates. The district uses these funds to provide additional teachers for math and/or reading interventions at identified schools.
- e) ***Title II - \$258,110***
Title II funds can be used for professional development purposes or class size reduction. The district uses these funds to provide curriculum coordinators who work with licensed staff. A portion of these funds are required to be allocated to the non-public schools for approved non-religious professional development of their staff.
- f) ***Title III - \$209,255***
Title III funds can be used for professional development or language instruction to help ensure that students whose primary language is not English are able to attain proficiency in English.
- g) ***Other Federal Revenue - \$200,841***
The district receives various other federal funds which may only be used in accordance with the federal grant guidelines specific to the funds received. This includes an estimated \$66,328 in federal COVID relief related funds.

3. Local Revenue

- a) ***Property Tax Levy - \$88,096,502***
The second largest source of revenue for the district is revenue generated from the property tax levy. Much like general education aid, there are several components and calculations related to these funds. The details of these calculations can be found in the 23PAY24 Levy Limitation and Certification report. Property Tax Levy revenue is required to be reserved for several specific purposes as follows:
- Operating Levy and Local Operating Levy - \$58,039,066
 - Operating Capital - \$1,924,571
 - Capital Projects - \$5,000,000
 - Achievement and Integration - \$1,037,005
 - Long Term Facilities Maintenance - \$13,850,777
 - Lease Levy - \$3,870,207
 - Alternative Teacher Professional Pay System - \$1,748,628
 - Safe Schools - \$1,028,763
 - Career and Technical Education - \$487,693
 - OPEB - \$1,109,792

b) ***Third Party Billing - \$2,000,000***

The district provides certain services to special education students that are deemed to be medical in nature. When the proper paperwork is in place, the district is able to request payment to offset the costs of providing these services.

c) ***E-Rate Funding - \$300,000***

The district receives reimbursement for its eligible telecommunication and internet costs at a rate dependent on the total state appropriation. The amount received is reduced by any Federal E-Rate funding received. This funding source directly offsets expenditures.

d) ***Athletic and Activity Participation Fees - \$691,289***

Students are charged a fee to participate in athletics and activities. These fees are intended to help offset the costs associated with providing coaching staff for the given sport or activity. For families who are eligible for free or reduced lunches, participation fees are also lowered.

e) ***Admission and Other Student Fees - \$1,272,440***

The district charges admission fees to many activities and other fees, when allowable, including parking permits, lost library books, lost textbooks, class fees, and copies of transcripts.

f) ***Interest Earnings - \$2,300,000***

Given the current market, the General Fund does not earn a significant amount of interest. When possible, funds are invested in six to twelve-month allowable investments such as certificates of deposit. As market conditions fluctuate, the district monitors the best financial instrument to use for any excess cash balance maintained in the general fund.

g) ***Other Local Revenue - \$1,536,418***

The district collects revenue from several local sources in the form of donations, grants, fees for services, insurance recoveries, and other miscellaneous revenues.

C. Where Does the Money Get Spent?

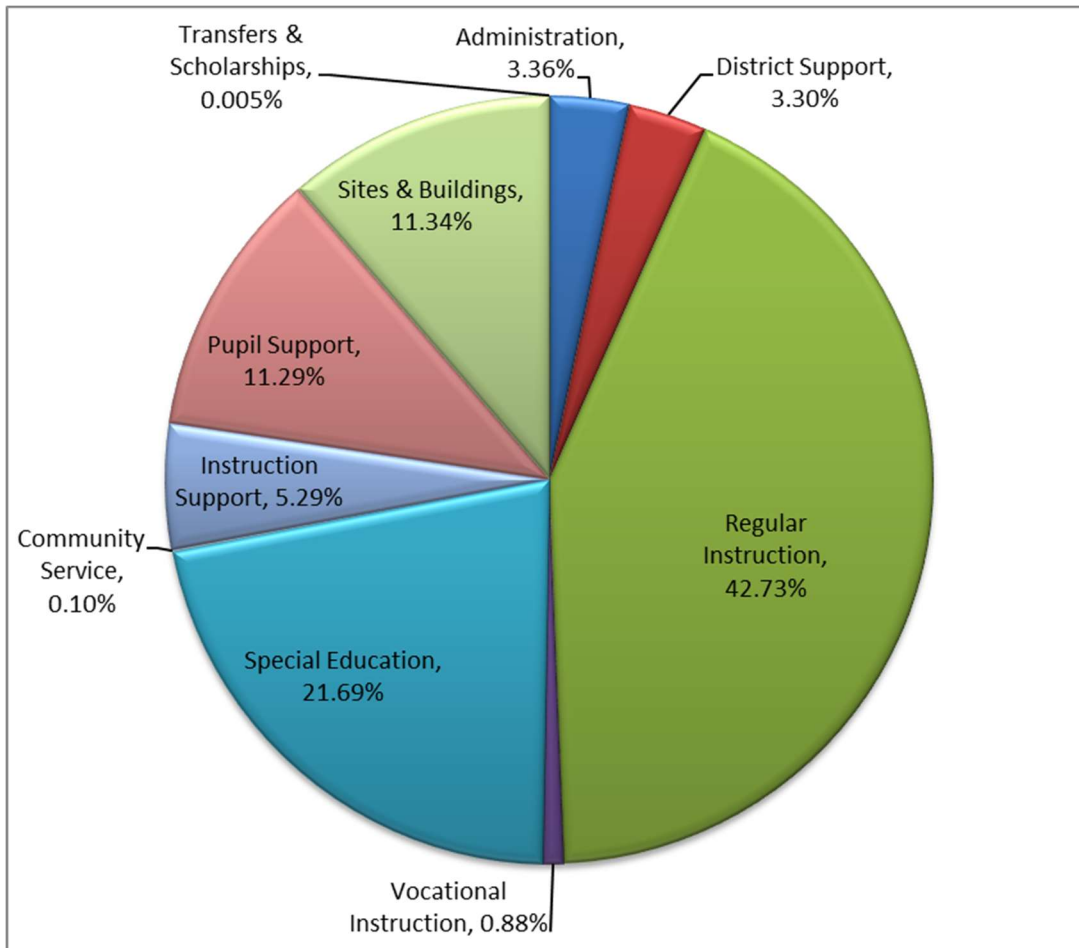
There are several types of expenditures made by the school district which can be categorized in six general categories. These categories are specified within the Uniform Financial Accounting and Reporting Standards (UFARS) used by all school districts in the State of Minnesota. The largest expense for any school district is salaries and the associated benefits. For South Washington County Schools, salaries and benefits make up 80% of the 2024-25 general fund budget. The remaining expenditure categories are services, supplies, equipment & capital improvements, and other. These category types will be referred to regularly in this document making it important for the reader to have a clear understanding of the types of expenditures which are included in each category. To that end, examples of each of the expenditure categories are listed below:

- **Salaries** – Expenditures in this category include salary payments to administrators, teachers, educational assistants, clerical support, maintenance employees, or any individual who is deemed to be an employee of the school district (rather than an independent contractor).

- **Benefits** – Benefit expenditures include employer portions of Federal payroll taxes, retirement contributions, employer paid insurance premiums, and all benefits agreed to within negotiated union contracts and labor policies.
- **Services** – Expenditures in this category include a wide variety of costs. This category includes payments to individuals or organizations for professional services such as auditors, professional speakers, attorneys, contracted service providers, or consultants. This category also includes utilities, professional development registrations, travel costs, operating leases, tuition payments, and transportation contracts.
- **Supplies** – Supply expenditures include supplies purchased for both instructional and non-instructional purposes. This includes everything from toner in the district offices to textbooks used by students. This category also includes items such as standardized tests, media resources, electronic replacements of instructional resources (such as applications for electronic devices), and food.
- **Equipment and Capital Improvements** – Expenditures in this category would include the purchase of land, improvements made to buildings, equipment, and capital leases (such as the copy machine leases the district has with Xerox and Metro Sales). One thing to keep in mind is that a “capital” improvement does not mean the purchase is necessarily funded with operating capital dollars. Although operating capital can certainly fund this type of expenditure, this is not the only funding source for this type of expenditure.
- **Other** – The UFARS manual provides for a miscellaneous category of expenditure for those items that do not fit neatly within the other categories. Examples of this type of expenditure are dues, memberships, licenses, sales tax, indirect cost allocations, and other miscellaneous expenditures.

General Fund Expenditures per Pupil

<u>Program</u>	<u>Expenditures</u>	
Regular Instruction	\$ 7,588.08	42.73%
Special Education	3,852.46	21.69%
Sites & Buildings	2,013.95	11.34%
Pupil Support	2,005.22	11.29%
Instruction Support	940.04	5.29%
Administration	596.54	3.36%
District Support	586.79	3.30%
Vocational Instruction	157.02	0.88%
Community Service	16.90	0.10%
Transfers & Scholarships	0.96	0.01%
	<u>\$ 17,757.96</u>	



General Fund Expenditures by Program Area

In order to better explain where the school district spends the dollars it has been entrusted with, a discussion of the broad program areas will follow. Keep in mind that within each of these program areas, the revenue that is funding the particular initiative may be coming from state, federal, local, or a combination of funding sources. A brief description of each program area along with a summary of budgeted expenditures is listed below. These summaries include expenditures of the entire general fund which includes both reserved and unreserved amounts.

1. Administration

This program area includes the costs of the School Board, the Superintendent's office, and the principal's office in each of the schools.

		<u>2023 Actual</u>		<u>2024 Revised</u>		<u>2025 Original</u>	<u>% Change</u>
Salaries	\$	6,728,564	\$	7,212,091	\$	7,590,390	5.25%
Benefits		2,821,135		3,250,715		3,263,643	0.40%
Services		359,036		213,548		232,850	9.04%
Supplies		72,574		39,605		33,243	-16.06%
Equipment & Capital		6,857		692		3,000	333.53%
Other		113,157		116,261		128,845	10.82%
Total	\$	10,101,323	\$	10,832,912	\$	11,251,971	3.87%

2. District Support Services

The district support services program category includes Human Resources, Information Systems, and the Business Office. In addition, liability and worker's compensation insurance for the entire district is recorded in this program area.

		<u>2023 Actual</u>		<u>2024 Revised</u>		<u>2025 Original</u>	<u>% Change</u>
Salaries	\$	3,612,956	\$	3,961,025	\$	4,043,797	2.09%
Benefits		1,539,962		1,944,011		1,939,394	-0.24%
Services		1,073,516		989,960		808,450	-18.34%
Supplies		1,887,347		2,724,180		4,551,000	67.06%
Equipment & Capital		1,187,355		2,295,768		493,803	-78.49%
Other		-717,529		-827,410		-816,075	-1.37%
Total	\$	8,583,606	\$	11,087,534	\$	11,020,369	-0.61%

3. Elementary and Secondary Regular Instruction

This program category includes kindergarten, elementary, and secondary regular instruction which includes Title I, Title II, and Title III. In addition, all athletics and activities are reported in this program area.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Salaries	\$ 78,421,989	\$ 85,148,398	\$ 92,608,017	8.76%
Benefits	30,007,935	32,973,714	35,393,534	7.34%
Services	7,319,581	6,339,382	7,629,317	20.35%
Supplies	4,530,423	4,888,824	5,069,783	3.70%
Equipment & Capital	1,034,057	1,043,894	876,978	-15.99%
Other	727,197	740,203	897,387	21.24%
Total	\$ 122,041,182	\$ 131,134,415	\$ 142,475,016	8.65%

4. Vocational Education Instruction

Vocational and educational instruction includes the cost of providing classes (primarily at the secondary level) involving agriculture, health sciences, business, or anything aiming to teach students about specific career options available to them after completing high school. In addition, this program area has a component for special needs students' participation in vocational activities during the school day.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Salaries	\$ 1,692,863	\$ 1,083,036	\$ 1,201,734	10.96%
Benefits	313,182	417,971	444,145	6.26%
Services	1,031,031	1,015,900	1,200,700	18.19%
Supplies	65,738	58,438	58,438	0.00%
Equipment & Capital	20,780	24,126	24,126	0.00%
Other	5,059	6,000	10,000	66.67%
Total	\$ 3,128,653	\$ 2,605,471	\$ 2,939,143	12.81%

5. Special Education Instruction

This program category captures the costs involved with providing services to special education students. However, the cost of providing special transportation to these students is not included in this category.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Salaries	\$ 35,225,453	\$ 41,507,456	\$ 46,290,991	11.52%
Benefits	12,633,669	15,497,553	17,401,165	12.28%
Services	4,816,912	4,462,608	7,036,953	57.69%
Supplies	410,651	724,510	564,498	-22.09%
Equipment & Capital	173,606	267,772	26,000	-90.29%
Other	888,063	990,850	816,050	-17.64%
Total	\$ 54,148,356	\$ 63,450,749	\$ 72,135,657	13.69%

6. Community Education and Services

This program category includes costs associated with the state funded voluntary pre-kindergarten (VPK) program.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Salaries	\$ 75,760	\$ 270,000	\$ 270,000	0.00%
Benefits	43,118	28,060	46,307	65.03%
Total	\$ 121,676	\$ 298,060	\$ 316,307	6.12%

7. Instructional Support Services

The instructional support services category includes costs associated with assistant principals, curriculum office, textbooks, media centers, and staff development.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Salaries	\$ 8,770,361	\$ 10,572,106	\$ 11,853,524	12.12%
Benefits	2,813,320	3,727,146	4,398,305	18.01%
Services	798,955	481,663	544,564	13.06%
Supplies	464,531	972,144	695,436	-28.46%
Equipment & Capital	6,665	235,000	10,000	-95.74%
Other	68,224	81,200	93,800	15.52%
Total	\$ 12,922,057	\$ 16,069,259	\$ 17,595,629	9.50%

8. Pupil Support Services

This program category captures the cost associated with counseling offices, health services, and psychologists serving regular education students, social workers, and transportation of regular and special needs students.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Salaries	\$ 11,892,004	\$ 14,203,413	\$ 15,358,057	8.13%
Benefits	6,331,314	7,647,021	8,067,431	5.50%
Services	10,808,680	11,398,127	10,662,701	-6.45%
Supplies	1,605,825	1,508,554	1,490,160	-1.22%
Equipment & Capital	1,286,239	2,521,138	1,929,593	-23.46%
Other	48,071	55,200	60,100	8.88%
Total	\$ 31,972,133	\$ 37,333,453	\$ 37,568,042	0.63%

9. Sites and Buildings

This program area includes the costs of maintaining the district's buildings and facilities. The salaries and benefits of the buildings and grounds director and clerical support as well as all custodial and maintenance employees are recorded here. In addition, this program category includes expenditures such as electricity, water, sewer, gas, trash removal, snow removal, health & safety projects, and a large portion of the district's capital projects.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Salaries	\$ 6,680,900	\$ 6,931,745	\$ 7,364,678	6.25%
Benefits	2,803,648	3,043,123	3,081,024	1.25%
Services	18,580,598	18,173,944	23,168,605	27.48%
Supplies	1,301,064	1,290,000	1,260,600	-2.28%
Equipment & Capital	4,294,755	3,906,636	2,614,930	-33.06%
Other	223,528	287,500	283,500	-1.39%
Total	\$ 33,884,493	\$ 33,632,948	\$ 37,773,337	12.31%

10. Transfers

The transfer category consists of transfers made to other funds.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Transfers	0	0	0	0.00%
Total	\$ 0	\$ 0	\$ 0	0.00%

11. Scholarships

The scholarship category consists of scholarships for which the district has administrative control.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Scholarships	20,500	17,500	18,000	2.86%
Total	\$ 20,500	\$ 17,500	\$ 18,000	2.86%

General Fund Budget Summary (Reserved and Unreserved)

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 78,398,104	\$ 83,694,235	\$ 95,768,997	14.43%
State Aids	196,306,802	218,432,917	226,762,017	3.81%
Federal Aids	9,789,213	5,833,530	5,375,251	-7.86%
Other Revenues	163,066	165,802	128,652	-22.41%
Total Revenues	\$ 284,657,185	\$ 308,126,484	\$ 328,034,917	6.46%
Expenditures				
Salaries	\$ 153,100,850	\$ 170,889,270	\$ 186,581,188	9.18%
Benefits	59,307,284	68,529,314	74,034,948	8.03%
Services	44,788,310	43,075,132	51,284,140	19.06%
Supplies	10,340,952	12,206,255	13,723,158	12.43%
Equipment & Capital	8,010,315	10,295,026	5,978,430	-41.93%
Other	1,355,770	1,449,804	1,473,607	1.64%
Transfers	0	0	0	0.00%
Scholarships	20,500	17,500	18,000	2.86%
Total Expenditures	\$ 276,923,980	\$ 306,462,301	\$ 333,093,471	8.69%
Fund Balance Projection				
Beginning	\$ 27,333,638	\$ 35,066,844	\$ 36,731,027	4.75%
Revenues	284,657,185	308,126,484	328,034,917	6.46%
Expenditures	-276,923,980	-306,462,301	-333,093,471	8.69%
Projected Fund Balance	\$ 35,066,844	\$ 36,731,027	\$ 31,672,473	-13.77%
Percent of Expenditures	12.66%	11.99%	9.51%	

III. Food Service Fund

The Food Service Fund is used to account for the activities related to providing nutrition services to the K-12 academic program as well as catering services provided by the district. The fund operates on the principle of revenues exceeding expenditures on day-to-day operations so that the excess can be used to systematically replace and upgrade kitchen equipment around the district. By operating in this manner, the goal of the school nutrition program is to be self-sustained and not to pull resources from direct K-12 instructional funds. Food Service pays the General Fund for certain overhead costs such as payroll, accounts payable, and technology support via an indirect cost rate charge. A summary of this fund's budget is listed below.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 5,963,031	\$ 1,876,230	\$ 2,010,000	7.13%
State Aids	423,367	7,124,600	7,044,666	-1.12%
Federal Aids	4,995,367	4,763,897	4,352,335	-8.64%
Transfers	0	0	0	0.00%
Total Revenues	\$ 11,381,765	\$ 13,764,727	\$ 13,407,001	-2.60%
Expenditures				
Salaries	\$ 3,596,471	\$ 3,908,813	\$ 4,619,849	18.19%
Benefits	1,299,567	1,296,015	1,484,362	14.53%
Services	444,341	291,200	311,700	7.04%
Supplies	5,121,141	6,145,806	5,839,380	-4.99%
Equipment & Capital	247,036	530,000	430,000	-18.87%
Other	720,667	856,353	655,861	-23.41%
Total Expenditures	\$ 11,429,224	\$ 13,028,187	\$ 13,341,152	2.40%
Fund Balance Projection				
Beginning	\$ 2,997,076	\$ 2,949,617	\$ 3,686,157	24.97%
Revenues	11,381,765	13,764,727	13,407,001	-2.60%
Expenditures	-11,429,224	-13,028,187	-13,341,152	2.40%
Projected Fund Balance	\$ 2,949,617	\$ 3,686,157	\$ 3,752,006	1.79%
Percent of Expenditures	25.81%	28.29%	28.12%	

IV. Community Service Fund

The Community Service Fund accounts for the activities related to providing education services for Pre-Kindergarten and Post-Grade 12 students. The fund operates on a principle of breaking even on a year-to-year basis and maintaining a healthy fund balance which protects future programming. Community Service pays the general fund for space used in the district according to formulas outlined in the Uniform Financial Accounting and Reporting Standards (UFARS) Manual. Community Service pays the General Fund for certain overhead costs such as payroll, accounts payable, and technology support. A summary of the complete Community Service budget is listed below. Within Community Service are several Fund Balance requirements which will be discussed in greater detail on the following pages.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 11,403,326	\$ 12,504,429	\$ 12,987,107	3.86%
State Aids	2,562,724	2,711,199	2,844,575	4.92%
Federal Aids	377,021	117,422	98,419	-16.18%
Transfers	400,000	0	0	0.00%
Total Revenues	\$ 14,743,071	\$ 15,333,050	\$ 15,930,101	3.89%
Expenditures				
Salaries	\$ 9,058,356	\$ 9,954,861	\$ 9,685,657	-2.70%
Benefits	2,731,291	2,909,114	2,933,512	0.84%
Services	2,015,550	1,867,651	2,058,637	10.23%
Supplies	629,978	690,957	697,317	0.92%
Equipment & Capital	119,873	146,767	79,932	-45.54%
Other	10,188	9,584	11,530	20.30%
Total Expenditures	\$ 14,565,237	\$ 15,578,934	\$ 15,466,585	-0.72%
Fund Balance Projection				
Beginning	\$ 963,115	\$ 1,140,949	\$ 895,065	-21.55%
Revenues	14,743,071	15,333,050	15,930,101	3.89%
Expenditures	-14,565,237	-15,578,934	-15,466,585	-0.72%
Projected Fund Balance	\$ 1,140,949	\$ 895,065	\$ 1,358,581	51.79%
Percent of Expenditures	7.83%	5.75%	8.78%	

A. School Readiness Fund Balance

The School Readiness Fund Balance is used to accumulate all revenues and expenditures related to the district's early childhood education program. This program is provided to assess children's cognitive skills, teach educational programming that will strengthen children's cognitive skills and development, and generally prepare children for entry into kindergarten. In addition, this program provides support in the community kids preschool and to provide scholarships to students who are not eligible for the early learning scholarships.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 1,410,479	\$ 1,768,008	\$ 1,529,055	-13.52%
State Aids	652,335	716,438	720,125	0.51%
Total Revenues	\$ 2,062,814	\$ 2,484,446	\$ 2,249,180	-9.47%
Expenditures				
Salaries	\$ 1,843,818	\$ 1,861,979	\$ 1,553,708	-16.56%
Benefits	683,332	683,022	636,014	-6.88%
Services	52,128	26,300	9,950	-62.17%
Supplies	17,900	17,450	12,940	-25.85%
Equipment & Capital	1,683	8,000	7,500	-6.25%
Other	0	125	125	0.00%
Total Expenditures	\$ 2,598,861	\$ 2,596,876	\$ 2,220,237	-14.50%
Fund Balance Projection				
Beginning	\$ -1,223,087	\$ -1,759,134	\$ -1,871,564	6.39%
Revenues	2,062,814	2,484,446	2,249,180	-9.47%
Expenditures	-2,598,861	-2,596,876	-2,220,237	-14.50%
Projected Fund Balance	\$ -1,759,134	\$ -1,871,564	\$ -1,842,621	-1.55%
 Percent of Expenditures	 -67.69%	 -72.07%	 -82.99%	

B. Early Childhood Family Education Fund Balance

Programming provided for children aged birth to kindergarten and their caretakers are operated under the Early Childhood Family Education Fund Balance. This program provides classes and resources to expectant parents and caretakers of young children which may help them understand a child's learning and development and as a result be able to help children grow. This program also provides parenthood education in secondary schools and outreach work in the community.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 472,278	\$ 489,271	\$ 504,493	3.11%
State Aids	931,279	951,979	1,041,188	9.37%
Total Revenues	\$ 1,403,556	\$ 1,441,250	\$ 1,545,681	7.25%

Expenditures				
Salaries	\$ 933,409	\$ 994,399	\$ 1,023,718	2.95%
Benefits	332,977	328,020	301,542	-8.07%
Services	63,766	74,883	63,400	-15.33%
Supplies	24,520	40,850	25,850	-36.72%
Equipment & Capital	15,208	20,000	7,000	-65.00%
Other	20	250	250	0.00%
Total Expenditures	\$ 1,369,899	\$ 1,458,402	\$ 1,421,760	-2.51%

Fund Balance Projection				
Beginning	\$ -1,915	\$ 31,742	\$ 14,590	-54.04%
Revenues	1,403,556	1,441,250	1,545,681	7.25%
Expenditures	-1,369,899	-1,458,402	-1,421,760	-2.51%
Projected Fund Balance	\$ 31,742	\$ 14,590	\$ 138,511	849.36%

Percent of Expenditures	2.32%	1.00%	9.74%
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C. Adult Basic Education Fund Balance

The Adult Basic Education Fund Balance is used to accumulate the revenues and expenditures related to providing basic skills learning opportunities for individuals 17 years of age or older who are not enrolled in an elementary or secondary school. Funding for this program is dependent upon the number of student contact hours. This program provides K-12 level basic skills to allow participants to achieve their individual academic goals up to the level of high school completion. Adult Basic Education also serves adult immigrants with English language classes in order to improve their English skills, including speaking, reading, writing, and listening. The ultimate goal of the program is to help the functionally illiterate become more employable and productive citizens.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 43,591	\$ 30,000	\$ 30,000	0.00%
State Aids	587,005	630,245	653,625	3.71%
Federal Aids	94,823	117,422	98,419	-16.18%
Total Revenues	\$ 725,418	\$ 777,667	\$ 782,044	0.56%
Expenditures				
Salaries	\$ 534,141	\$ 557,781	\$ 532,593	-4.52%
Benefits	144,463	153,694	137,105	-10.79%
Services	25,080	23,821	6,880	-71.12%
Supplies	42,545	27,785	23,586	-15.11%
Equipment & Capital	800	9,467	3,882	-58.99%
Other	3,391	2,174	500	-77.00%
Total Expenditures	\$ 750,420	\$ 774,722	\$ 704,546	-9.06%
Fund Balance Projection				
Beginning	\$ 127,869	\$ 102,868	\$ 105,813	2.86%
Revenues	725,418	777,667	782,044	0.56%
Expenditures	-750,420	-774,722	-704,546	-9.06%
Projected Fund Balance	\$ 102,868	\$ 105,813	\$ 183,311	73.24%
Percent of Expenditures	13.71%	13.66%	26.02%	

V. Building Construction Fund

The Building Construction Fund accounts for the costs of school construction, addition, and renovation projects which are funded through bonds or certificates of participation (or other specific funding sources). When bonds (or certificates of participation) are issued in connection with a building project, the bond proceeds are recorded as revenue in the Building Construction Fund. The funds are then drawn down as payments are made for work completed on the project(s). The proceeds of bonds can only be used for the purpose for which they were issued.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 1,094,572	\$ 1,750,000	\$ 50,000	-97.14%
Other Revenues	0	129,877,317	0	-100.00%
Total Revenues	\$ 1,094,572	\$ 131,627,317	\$ 50,000	-99.96%
Expenditures				
Salaries	\$ 448	\$ 3,500	\$ 305,000	0.00%
Benefits	72	568	1,133	99.47%
Services	13,136,787	38,995,416	30,608,000	-21.51%
Equipment & Capital	0	0	0	0.00%
Total Expenditures	\$ 13,137,307	\$ 38,999,484	\$ 30,914,633	-20.73%
Fund Balance Projection				
Beginning	\$ 36,899,249	\$ 24,856,514	\$ 117,484,347	372.65%
Revenues	1,094,572	131,627,317	50,000	-99.96%
Expenditures	-13,137,307	-38,999,484	-30,914,633	-20.73%
Projected Fund Balance	\$ 24,856,514	\$ 117,484,347	\$ 86,619,714	-26.27%
 Percent of Expenditures	 189.21%	 301.25%	 280.19%	

VI. Debt Service Fund

The Debt Service Fund exists to record the principal and interest payments on long-term debt issued by the district. Annual levies will provide revenue at a rate of 105% of pending debt service payments for a given fiscal year. This rate is specified in statute to ensure that principal and interest payments can be made as scheduled even if there are late property tax payments or delinquencies that may arise. The Debt Service Fund is also monitored by the Minnesota Department of Education for accumulation of excess fund balance. If the debt service fund balance is deemed to be at a level in excess of what is needed to make debt payments, a levy adjustment is made to reduce revenue and bring the fund balance down to a feasible amount.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 30,698,812	\$ 34,534,493	\$ 36,835,040	6.66%
State Aids	1,459,424	3,101,477	2,859,692	-7.80%
Federal Aids	1,128,227	1,125,000	1,125,000	0.00%
Total Revenues	\$ 33,286,463	\$ 38,760,970	\$ 40,819,732	5.31%
Expenditures				
Other	33,889,992	36,942,943	35,070,068	-5.07%
Total Expenditures	\$ 33,889,992	\$ 36,942,943	\$ 35,070,068	-5.07%
Fund Balance Projection				
Beginning	\$ 6,718,407	\$ 6,114,878	\$ 7,932,905	29.73%
Revenues	33,286,463	38,760,970	40,819,732	5.31%
Expenditures	-33,889,992	-36,942,943	-35,070,068	-5.07%
Projected Fund Balance	\$ 6,114,878	\$ 7,932,905	\$ 13,682,569	72.48%
 Percent of Expenditures	 18.04%	 21.47%	 39.01%	

VII. Custodial Fund

The Custodial Fund is used to account for resources from various third parties which are held by the District for donor-directed purposes, such as to award scholarships to former students. The custodial fund is used to record the revenues and expenditures for custodial agreements where the school board has accepted the responsibility to serve as custodian.

	<u>2023 Actual</u>		<u>2024 Revised</u>		<u>2025 Original</u>	<u>% Change</u>
Revenues						
Local Revenues	\$	12,100	\$	25,800	\$ 22,800	-11.63%
Total Revenues	\$	12,100	\$	25,800	\$ 22,800	-11.63%
Expenditures						
Other	\$	20,000	\$	25,800	\$ 22,800	-11.63%
Total Expenditures	\$	20,000	\$	25,800	\$ 22,800	-11.63%
Fund Balance Projection						
Beginning	\$	45,727	\$	37,827	\$ 37,827	0.00%
Revenues		12,100		25,800	22,800	-11.63%
Expenditures		-20,000		-25,800	-22,800	-11.63%
Projected Fund Balance	\$	37,827	\$	37,827	\$ 37,827	0.00%
Percent of Expenditures		189.14%		146.62%	165.91%	

VIII. Internal Service Fund

An internal service fund has been established at South Washington County Schools from excess General Fund assets held over the last 14 years. These funds are used to offset the accrued liability related to post-employment benefits such as severance and pension benefits.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 121,661	\$ 110,000	\$ 0	-100.00%
Total Revenues	\$ 121,661	\$ 110,000	\$ 0	-100.00%
Expenditures				
Salaries	\$ 137,299	\$ 110,000	\$ 0	-100.00%
Benefits	82,920	325,000	0	-100.00%
Total Expenditures	\$ 220,219	\$ 435,000	\$ 0	-100.00%
Fund Balance Projection				
Beginning	\$ -371,149	\$ -469,707	\$ -	-100.00%
Revenues	121,661	110,000	0	-100.00%
Expenditures	-220,219	-435,000	0	-100.00%
Projected Fund Balance	\$ -469,707	\$ -794,707	\$ -	-100.00%
Percent of Expenditures	-213.29%	-182.69%		

IX. OPEB Trust Fund

An irrevocable OPEB (other post-employment benefits) trust was created in June 2018 with assets that were set aside for OPEB in previous years to fund post-retirement insurance costs.

	<u>2023 Actual</u>	<u>2024 Revised</u>	<u>2025 Original</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 255,067	\$ 200,000	\$ 255,000	27.50%
Total Revenues	\$ 255,067	\$ 200,000	\$ 255,000	27.50%
Expenditures				
Benefits	\$ 250,748	\$ 250,000	\$ 255,000	2.00%
Services	20,076	20,000	20,000	0.00%
Total Expenditures	\$ 270,824	\$ 270,000	\$ 275,000	1.85%
Fund Balance Projection				
Beginning	\$ 3,125,163	\$ 3,109,406	\$ 3,039,406	-2.25%
Revenues	255,067	200,000	255,000	27.50%
Expenditures	-270,824	-270,000	-275,000	1.85%
Projected Fund Balance	\$ 3,109,406	\$ 3,039,406	\$ 3,019,406	-0.66%
Percent of Expenditures	1148.13%	1125.71%	1097.97%	

X. 2025 District Budget and Fund Balance Projection Summary

For School Board Approval June 20, 2024

South Washington County Schools							
Independent School District 833							
Original Budget							
For The Period Ended June 30, 2025							
Fund	Projected Balance June 30, 2024	Preliminary Budget			Adjustments	Projected Balance June 30, 2025	Percent of Expenditures
		Revenues	Expenditures	Net Impact			
General Fund							
Unrestricted							
Unassigned, Assigned & Committed	28,322,218	277,566,378	280,399,817	(2,833,439)	(753,774)	24,735,005	
Restricted	-						
Capital projects	364,748	5,000,000	4,508,303	491,697	-	856,445	
LTFM	(1,212,520)	13,850,777	14,135,026	(284,249)	-	(1,496,769)	
Operating capital	1,010,572	4,650,001	5,782,890	(1,132,889)	-	(122,317)	
Staff Development	1,303,699	2,981,982	3,801,384	(819,402)	-	484,297	
State-approved alternative programs	699,354	943,777	652,619	291,158	-	990,512	
Safe schools	115,643	1,028,763	1,046,419	(17,656)	-	97,987	
Student Activities	547,098	507,000	507,000	-	-	547,098	
Community arts center	30,683	-	-	-	-	30,683	
Other	-	21,506,239	22,260,013	(753,774)	753,774	-	
Nonspendable	5,549,532	-	-	-	-	5,549,532	
Total General Fund	36,731,027	328,034,917	333,093,471	(5,058,554)	-	31,672,473	9.5%
Food Service Fund							
Restricted	3,822,349	13,407,001	13,341,152	65,849	-	3,888,198	
Nonspendable	263,808	-	-	-	-	263,808	
Total Food Service Fund	3,686,157	13,407,001	13,341,152	65,849	-	3,752,006	28.1%
Community Service Fund							
Restricted							
Community education	4,635,231	9,523,186	8,624,573	898,613	-	5,533,844	
Early childhood family education	14,590	1,545,681	1,421,760	123,921	-	138,511	
School readiness	(1,871,564)	2,249,180	2,220,237	28,943	-	(1,842,621)	
Adult basic education	105,813	782,044	704,546	77,498	-	183,311	
Community service	(2,128,972)	1,830,010	2,495,469	(665,459)	-	(2,794,431)	
Nonspendable	139,967	-	-	-	-	139,967	
Total Community Service Fund	895,065	15,930,101	15,466,585	463,516	-	1,358,581	8.8%
Building Construction Fund							
Restricted							
Long term facilities maintenance	31,235,786	-	10,300,000	(10,300,000)	-	20,935,786	
Projects funded by certificates of participation	1,056,023	-	-	-	-	1,056,023	
Building construction	85,192,538	50,000	20,614,633	(20,564,633)	-	64,627,905	
Total Building Construction Fund	117,484,347	50,000	30,914,633	(30,864,633)	-	86,619,714	
Debt Service Fund	7,932,905	40,819,732	35,070,068	5,749,664	-	13,682,569	
Internal Service Fund							
Severance benefits	-	-	-	-	-	-	
Pension benefits	-	-	-	-	-	-	
Total Internal Service Fund	-	-	-	-	-	-	
Custodial Fund	37,827	22,800	22,800	-	-	37,827	
OPEB Trust Fund	3,039,406	255,000	275,000	(20,000)	-	3,019,406	
Total All Funds	169,806,734	398,519,551	428,183,709	(29,664,158)	-	140,142,576	

XI. 2024 District Budget and Fund Balance Projection Summary

School Board Approved March 28, 2024

South Washington County Schools							
Independent School District 833							
Revised Budget							
For The Period Ended June 30, 2024							
	Audited Balance					Projected Balance	
	June 30,		Revised Budget			June 30,	Percent of
Fund	2023	Revenues	Expenditures	Net Impact	Adjustments	2024	Expenditures
General Fund							
Unrestricted							
Unassigned, Assigned & Committed	25,713,743	264,655,838	262,214,475	2,441,363	167,112	28,322,218	
Restricted	-						
Capital projects	259,622	2,832,894	2,727,768	105,126		364,748	
LTFM	(1,109,286)	10,223,123	10,326,357	(103,234)		(1,212,520)	
Operating capital	1,442,007	3,990,831	4,422,266	(431,435)		1,010,572	
Staff Development	1,347,767	3,064,276	3,108,344	(44,068)		1,303,699	
State-approved alternative programs	193,077	943,777	437,500	506,277		699,354	
Safe schools	787,976	1,031,841	1,704,174	(672,333)		115,643	
Student Activities	616,448	410,650	480,000	(69,350)		547,098	
Community arts center	30,683	-		-		30,683	
Other	235,275	20,973,254	21,041,417	(68,163)	(167,112)	-	
Nonspendable	5,549,532	-		-		5,549,532	
Total General Fund	35,066,844	308,126,484	306,462,301	1,664,183	-	36,731,027	12.0%
Food Service Fund							
Restricted	2,685,809	13,764,727	13,028,187	736,540	-	3,422,349	
Nonspendable	263,808	-	-	-	-	263,808	
Total Food Service Fund	2,949,617	13,764,727	13,028,187	736,540	-	3,686,157	28.3%
Community Service Fund							
Restricted							
Community education	4,116,702	8,869,517	8,350,988	518,529	-	4,635,231	
Early childhood family education	31,742	1,441,250	1,458,402	(17,152)	-	14,590	
School readiness	(1,759,134)	2,484,446	2,596,876	(112,430)	-	(1,871,564)	
Adult basic education	102,868	777,667	774,722	2,945	-	105,813	
Community service	(1,491,196)	1,760,170	2,397,946	(637,776)	-	(2,128,972)	
Nonspendable	139,967	-	-	-	-	139,967	
Total Community Service Fund	1,140,949	15,333,050	15,578,934	(245,884)	-	895,065	5.7%
Building Construction Fund							
Restricted							
Long term facilities maintenance	23,704,176	21,502,026	13,970,416	7,531,610	-	31,235,786	
Projects funded by certificates of participation	1,056,023	-	-	-	-	1,056,023	
Building construction	96,315	110,125,291	25,029,068	85,096,223	-	85,192,538	
Total Building Construction Fund	24,856,514	131,627,317	38,999,484	92,627,833	-	117,484,347	
Debt Service Fund	6,114,878	38,760,970	36,942,943	1,818,027	-	7,932,905	
Internal Service Fund							
Severance benefits	(234,853)	15,000	150,000	(135,000)	-	(369,853)	
Pension benefits	(234,854)	95,000	285,000	(190,000)	-	(424,854)	
Total Internal Service Fund	(469,707)	110,000	435,000	(325,000)	-	(794,707)	
Custodial Fund	37,827	25,800	25,800	-	-	37,827	
OPEB Trust Fund	3,109,406	200,000	270,000	(70,000)	-	3,039,406	
Total All Funds	72,806,328	507,948,348	411,742,649	96,205,699	-	169,012,027	