

# Rochester

## Public Schools

### 2020-2021 ADOPTED BUDGET

as of 06.10.20





# 2020-2021 BUDGET HIGHLIGHTS

## General Fund Budget

- Spending increasing 3.8% overall
- Structurally balanced
- A deficit shows due to fully budgeting to spend the Long Term Facilities Maintenance fund balance
- 2% General Education State Aid increase
- Ending unassigned fund balance will exceed School Board policy

## COVID-19 Uncertainty

- Impacts related to COVID-19 are not fully known
- State projections indicate there is a potential for no State Aid increases for 2021-2022 and 2022-2023 school years
- Federal CARES Act (ESSER) revenue not assumed yet

## Class Sizes

- Sections are staffed at or below target size
- 10 contingency teachers budgeted to be hired if needed

## Enhancements

- P-TECH (Pathways in Technology Early College High School) grant of \$500,000
- New investment in equity work of \$196,312
- Sixth SRO (School Resource Officer)
- Off-Schedule compensation adjustments to market rates
- Voter-approved Referendum building construction and debt payments



# SCHOOL BOARD MEMBERS



**CATHY  
NATHAN**  
Clerk

Term Expires:  
Dec 2022



**MARK  
SCHLEUSNER**  
Treasurer

Term Expires:  
Dec 2020



**JEAN  
MARVIN**  
Vice Chair

Term Expires:  
Dec 2022



**DON  
BARLOW**  
Director

Term Expires:  
Dec 2020



**DEBORAH  
SEELINGER**  
Chair

Term Expires:  
Dec 2020



**JULIE  
WORKMAN**  
Director

Term Expires:  
Dec 2022



**MELISSA  
AMUNDSEN**  
Director

Term Expires:  
Dec 2022

# SUPERINTENDENT AND CABINET



**MICHAEL MUÑOZ**  
Superintendent



**KARL BAKKEN**  
Executive Director  
of Human  
Resources



**KARLA BOLLESEN**  
Executive Director  
of Student  
Services



**JOHN CARLSON**  
Executive Director  
of Finance



**AMY EICH**  
Executive Director  
of Community  
Education



**BRENDA WICHMANN**  
Executive Director  
of Curriculum and  
Instruction



**HEATHER NESSLER**  
Executive  
Director of  
Communications,  
Marketing and  
Technology



**JACQUE PETERSON**  
Executive Director  
of Elementary  
and Secondary  
Education



**SCOTT SHERDEN**  
Executive Director  
of Operations

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**Inspire**  
**Challenge**  
**Empower**

# LETTER FROM THE SUPERINTENDENT

May 20, 2020

**Dear Community Members:**

At Rochester Public Schools, our commitment is to provide an environment of academic excellence that inspires, challenges, and empowers all students with the knowledge and skills required to reach their full potential, to contribute to future generations, and to become involved members of a global community.

The 2020-2021 budget is our collective opportunity to advance this mission in the coming year. Our budget challenges are similar to districts across the state and region. Inflationary costs for employee salaries and school bus services often increase faster than the inflationary funding increases provided by the State of Minnesota. Unfunded and under-funded mandates also place additional financial pressures on the district.

The 2020-2021 budget requires some strategic reallocation of funds to generate the annual budget that best meets the needs of all students within the level of available financial resources.

The purpose of the 2020-2021 budget is to inspire, challenge, and empower all students to reach their full potential and to support the maintenance of District facilities. On behalf of the students and staff of Rochester Public Schools, I thank you for your continued support of our goal to provide the best education for all students to ensure their success in a global economy.

Sincerely,

A handwritten signature in black ink that reads "Michael Muñoz". The signature is fluid and cursive, with the first name "Michael" and last name "Muñoz" clearly legible.

**Michael Muñoz**  
Superintendent

# LETTER FROM THE FINANCE DIRECTOR



May 20, 2020

## Dear Community Members:

The budget information included in this document is the result of countless hours of year-round work by the School Board, administration, and staff of Rochester Public Schools. It represents the community's investment in public education and allocates resources in support of the District's mission. This document summarizes the programs that the School District is able to provide within the sources of funds available.

For the past 20 years, the District has maintained an unassigned General Fund reserve in an amount greater than 6% of expenditures. This means, should there be a crisis, like a national pandemic, the District has at least three-weeks' worth of expenses in the bank. The current unassigned reserve is projected to be about 8% of expenditures, which means there is approximately one-month of expenditures available in the rare event that zero revenue is received.

The District currently has an AA bond rating from Standard & Poor's (S&P). This rating is given based on a detailed review of district finances and financial practices. Having a high rating like this was particularly helpful when the District issued voter-approved general obligation building bonds in January 2020. The District was able to issue a 20-year bond with a true interest rate of 2.23%. Proceeds will be used to build three new elementary schools, one new middle school, secure entrances, high school auditorium upgrades, and a pool at Century High School.

The primary source of general funding for the District is the State of Minnesota. The biennium budget for the State was approved by Legislators and the Governor in May 2019. In May 2021, the District will learn how much funding will be available for the school years 2021-2022 and 2022-2023. Because of the devastating effects of COVID-19 on the State's revenue budget, District administration is preparing for the worst case scenario which is a 0% increase in State Aid. Positions and other expenditures will need to be cut for the 2021-2022 school year.

Questions about the budget can be directed to the Business Services office at (507) 328-4210. It is our hope that the information in this document is helpful in providing insight into the investment this community is making in its public schools.

Respectfully,

**John Carlson**

Executive Director of Finance

# STRATEGIC PLAN



## OUR MISSION

Our mission is to inspire, challenge, and empower all students with the knowledge and skills required to reach their full potential, to contribute to future generations, and to become involved members of a global community.

## VISION OF STUDENT SUCCESS

All students who attend Rochester Public Schools will discover their individual passions along with a strong sense of self and purpose. Students graduate equipped with the skills and qualities outlined in the Graduate Profile.

## UNIVERSAL GOALS

### Access and Equity

Make educational equity a reality by ensuring every student experience high-quality teaching and learning in a culturally responsive environment.

### Student Achievement

Provide teaching and learning environments that engage and empower students to be critical thinkers, ethical contributors, skilled communicators, effective collaborators, resilient learners and success-ready individuals.

### Accountability

Fulfill our commitment to students and families by meeting the expectations of the Graduate Profile, and enlist the community to share in this responsibility.

## CORE BELIEFS

Quality schools offer engaging and challenging programs, caring and committed staff, collaborative and visible leaders, and instruction that considers the passion, interest, and needs of each student.

It is possible to increase academic achievement for each and every student.

Family and community engagement and effective partnerships are essential to achieving our vision for student success.

Students play a critical role in their learning.

It is critical to identify and understand the academic, cultural, developmental, emotional, and social needs of the student.

Equity is a lens through which all decisions should be made.

- Education equity is the condition of justice, fairness, and inclusion in our systems of education so that all students have access to the opportunity to learn and develop to their fullest potential.





# GRADUATE PROFILE



## OUR MISSION

Our mission is to inspire, challenge, and empower all students with the knowledge and skills required to reach their full potential, to contribute to future generations, and to become involved members of a global community.



### ETHICAL CONTRIBUTOR:

Influences positive change in service to community. Understands one's self and others, and demonstrates strong character and accountability.



### CRITICAL THINKER:

Applies information, creative thinking, and problem solving skills to address evolving real-world issues. Seeks diverse viewpoints to identify and evaluate possible solutions. Uses data and logic to make informed and productive decisions.



### SKILLED COMMUNICATOR:

Exhibits strong reading, writing, speaking, and listening skills. Shows adaptability based on complexity, audience, and purpose.



### EFFECTIVE COLLABORATOR:

Respects divergent thinking to engage others in thoughtful discussion. Demonstrates flexibility, empathy, compassion, and cross cultural skills when working with others toward a common purpose.



### RESILIENT LEARNER:

Works hard and persists to achieve academic and career goals. Engages in reflection and accepts feedback for individual improvement and self-advocacy. Views setbacks as opportunities for growth and learning.



### SUCCESS-READY INDIVIDUAL:

Proficient in core academics and life skills. Develops an action plan for career and life goals in order to positively contribute to society.

# BUDGET TIMELINE

The School District budget cycle is a continuous process that is mandated by certain State laws. Many steps outlined below require School Board approval and are open for public inspection and comment. Since the process spans multiple school and calendar years, the District is working on two or three budget years at any given time. The budget process for the 2020-2021 school year began July 22, 2019, and will end December 31, 2021. Summarized below are key steps in the budget cycle process.





# RPS HISTORY

**Public school education began in Rochester, Minnesota in 1856** when the first school was created to provide twelve weeks of education. Also, in the same year, the first school tax was levied by the county commissioners at a rate of 2.5 mills generating a sum of \$2,169.98 which was to meet all costs.

**In 1858, the Rochester City Council became responsible for public education in the community.** The council soon found that the school “was badly in debt” and many of the taxpayers were delinquent in their payment. Steps were taken to improve these conditions. In 1868, the school rooms were described as “poorly ventilated, badly seated, and overcrowded”. In addition to Rochester Public School there were over forty private schools in operation within the city.

These conditions were not acceptable to city leaders such as: J.B. Clark, C.H. Chadbourn, William W. Mayo and Horace Cook who were instrumental in raising about \$75,000 for the construction of a school with fourteen rooms in a community of less than five thousand people. This school, Central School, was composed of three different educational departments each with four grades; primary, grammar and high school.

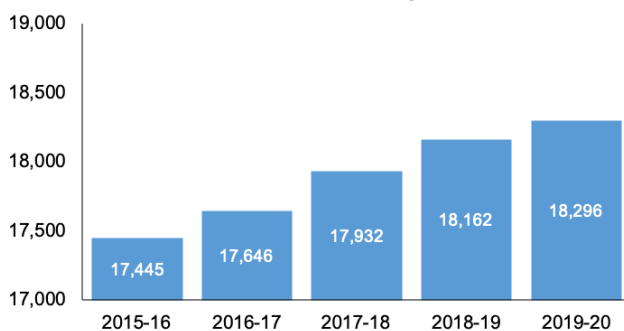
The value of the new school was illustrated in the comment from a local newspaper of the time. “It is second to no school in the state, for which a generous and appreciative community will feel grateful.”

**The first graduating class from Rochester Public School in 1871 had six graduates.** In 2019, there were 1,161 graduates.

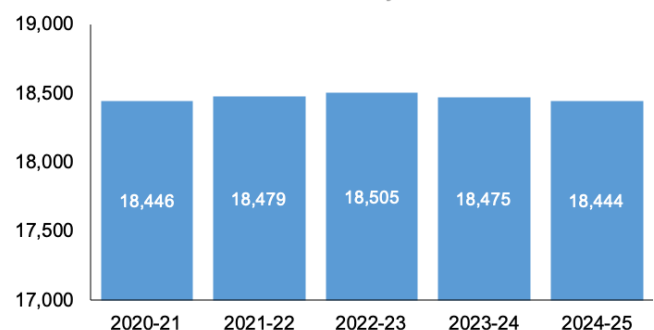
Fast forward over 160 years and Independent School District #535 (Rochester Public Schools) now has a general fund budget of over \$241 million. The District will start the year with \$20.0 million in the unassigned general fund balance (reserve.) District policy states that the unassigned general fund balance must be at least 6% of budgeted expenditures, which is approximately \$14.5 million. **With this level of reserve the District can handle some financial uncertainty during the pandemic.**

Rochester Public Schools received an unqualified opinion in the audit of its financial records, which was performed by CliftonLarsonAllen. Standard & Poor’s has assigned an AA bond rating. These reviews and ratings confirm management’s systems of financial accountability.

5-Year Enrollment History



5-Year Enrollment Projection





# RPS BY THE NUMBERS



## Students

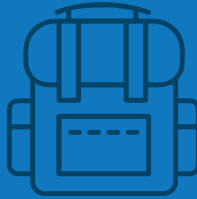
**18,296** Students

The District serves a population of

**135,000**

**7th** largest district  
in Minnesota  
that spans

**218** sq. miles



**292**

Daily Bus Routes

**80+**

Spoken Languages

**10%**

English Learners (EL)

**35%**

Free or Reduced-Price  
School Meals (FRL)

## Staff

**3,000**

Employees

**7,000**

Volunteers

**21,000**

Volunteer Hours



**65%**

of Teachers have  
advanced degrees

**1%**

Homeless



**18%**

Special Education

## Graduates



**86%**

2019 4-year graduation rate

**91%**

2019 4-year graduation rate  
for our three comprehensive  
high schools



**13**

National Merit  
Scholars for 2019

## Schools

**1** Alternative  
Learning  
Center

**2** Early  
Learning  
Schools

**3** High  
Schools

**4** Middle  
Schools

**17** Elementary  
Schools



\*From MDE Report Card <https://rc.education.state.mn.us>

# PROPERTY TAXES

School district property tax levies are limited by State law. Minnesota Department of Education computes the levy limitation for each school district based on current legislation and formulas. The school district then certifies the levy to the county auditor. The county sends out tax statements to individual property owners, collects the taxes, and makes payments to the school district.

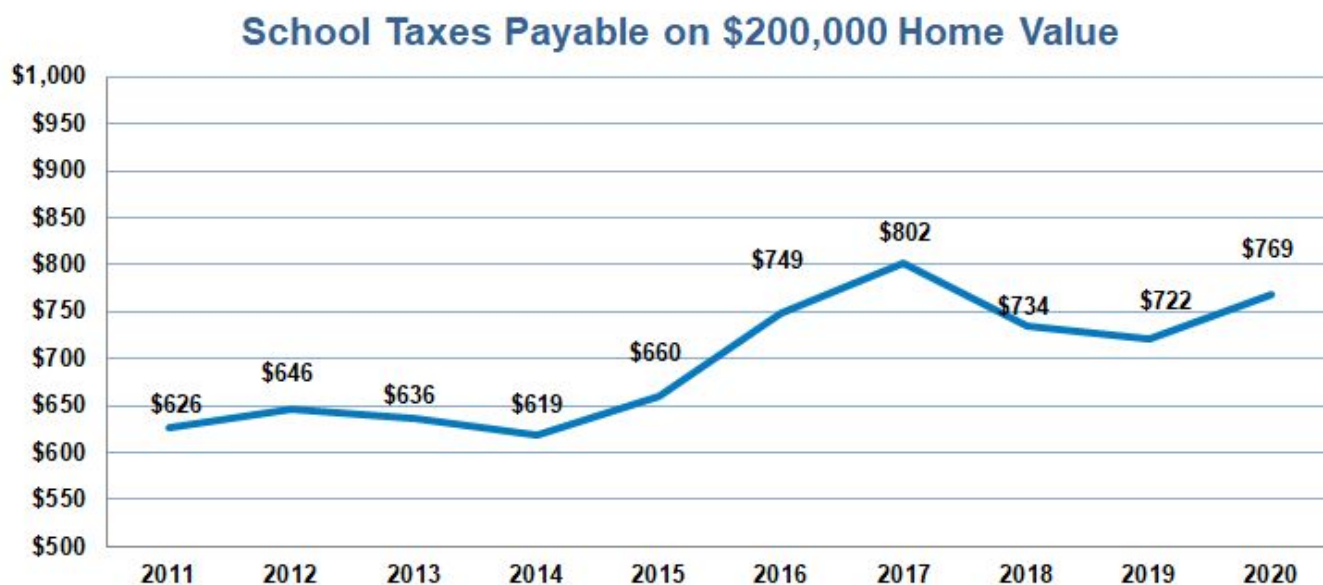
Property taxes are determined by the taxable market value of the property (determined by the county assessor), class rate percentages set in law for each category of property (such as residential homestead, residential non-homestead, apartments, etc.) and state-paid property tax aids and credits. These state-paid property tax aids and credits reduce the actual amount of tax paid by property owners.

The two types of property tax levies are:

- Voter-approved levies – these include building bond and operating levy referendum votes.
- Non-voter approved levies – these levy limitations are calculated by Minnesota Department of Education based on current legislation and formulas. The School Board can approve levy amounts up to but not exceeding the limits established by the state. Examples include the safe schools levy, long-term facilities maintenance levy, lease-purchase levy, and community education levy.

For 2020-2021, the voter-approved levies total \$27.1 million. The non-voter approved levies total \$38.8 million for a total levy of \$66 million. Compared to 2019-2020, this is an increase of \$9.9 million of revenue for the District. The increase is due to the voter approved referendum held on November 3, 2019, that authorized the District to borrow \$180.9 million to build three new elementary schools and one new middle school as well as many other projects.

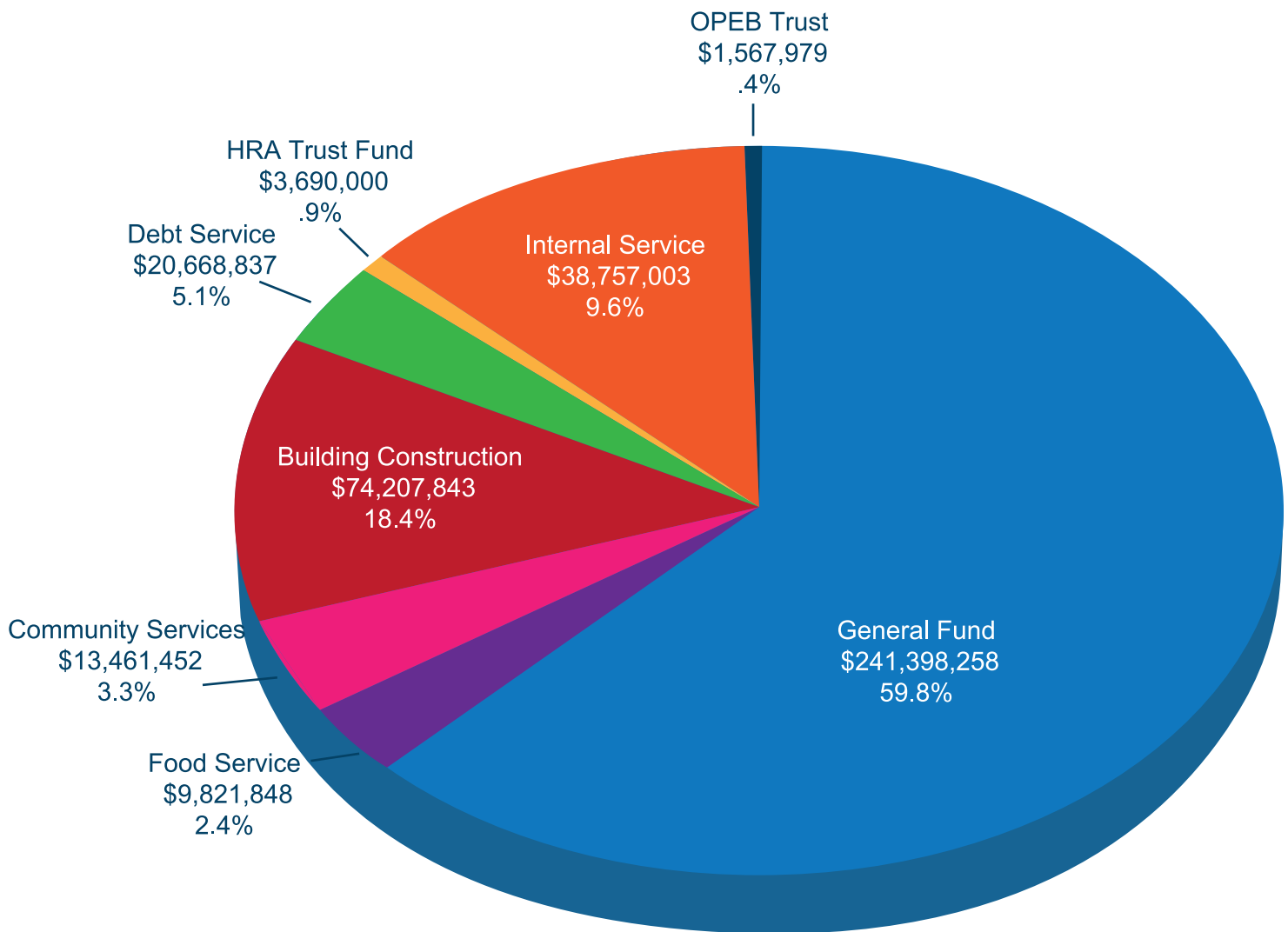
The chart below shows school taxes payable for the District on an average home valued at \$200,000 from calendar year 2011 to calendar year 2020.



# 2020-21 EXPENDITURE BUDGET



The original budget adopted by the School Board each spring is the official authorization for expenditures for the upcoming school year, which begins on July 1st each year. The budget is initially put together by the Superintendent and the administration. A study session is conducted with the School Board to understand the budget line items and staffing in detail. The School Board is required by MN State Statute to adopt a budget by July 1st each year.



# 2020-2021 EXPENDITURES

## General Fund

**2020-2021 budgeted amount: \$241,398,258 (59.8%)**

The general fund is the main operating fund of the District. This area pays for the instructional programs, daily operations of schools and general functions of the District. In addition, building construction projects under \$2 million per project are recorded in this fund. The General Fund also includes two sub-components -- the Non-Allocated Site Funds and the Student Activities Fund

## Food Service Fund

**2020-2021 budgeted amount:\$9,821,848 (2.4%)**

This fund is used to record financial activities of the District's food service program. Student nutrition services include activities for the purpose of preparation and service of milk, meals and snacks in connection with school and community service activities.

## Community Service Fund

**2020-2021 budgeted amount: \$13,461,452 (3.3%)**

This fund is comprised of five components, each with its own fund balance. The five components are community service, community education, early childhood family education, school readiness and adult basic education.

## Building Construction Fund

**2020-2021 budgeted amount: \$74,207,843 (18.4%)**

The building construction fund tracks bonds or certificates of participation proceeds for major construction projects as well as long-term facilities maintenance projects over \$2 million per project.

## Debt Service Fund

**2020-2021 budgeted amount: \$20,668,837 (5.1%)**

When the District sells bonds to finance voter-approved construction of new facilities or major renovation of existing facilities, the District also receives authority to levy a direct general tax upon the property of the District for the repayment of principal and interest of the bonds as due.

## Internal Service Funds

**2020-2021 budgeted amount:\$38,757,003 (9.6%)**

Internal service funds are used to account for the financing of goods or services provided by one department to another within the school district. The District maintains four internal service funds to report activities related to: self-insured workers' compensation, self-insured dental plan, self-insured health plan and in-house printing services.

## HRA Trust Fund

**2020-2021 budgeted amount: \$3,690,000 (0.9%)**

The District became the trustee of this Section 115 trust account on January 1, 2019. The Trust holds employee health reimbursement account (HRA) money until employees request it from Optum, a third party administrator. The District then reimburses Optum on a weekly basis.

## Custodial Fund

**2020-2021 budgeted amount: \$0 (0.0%)**

The Custodial Fund represents a flow through mechanism in which the District receives funds and distributes these funds to an organization, with no financial benefit to the District.

## OPEB Trust Fund

**2020-2021 budgeted amount: \$1,567,979 (0.4%)**

This irrevocable trust fund is being funded to cover future retiree Other Post-Employment Benefits – namely, health insurance benefits for retirees.

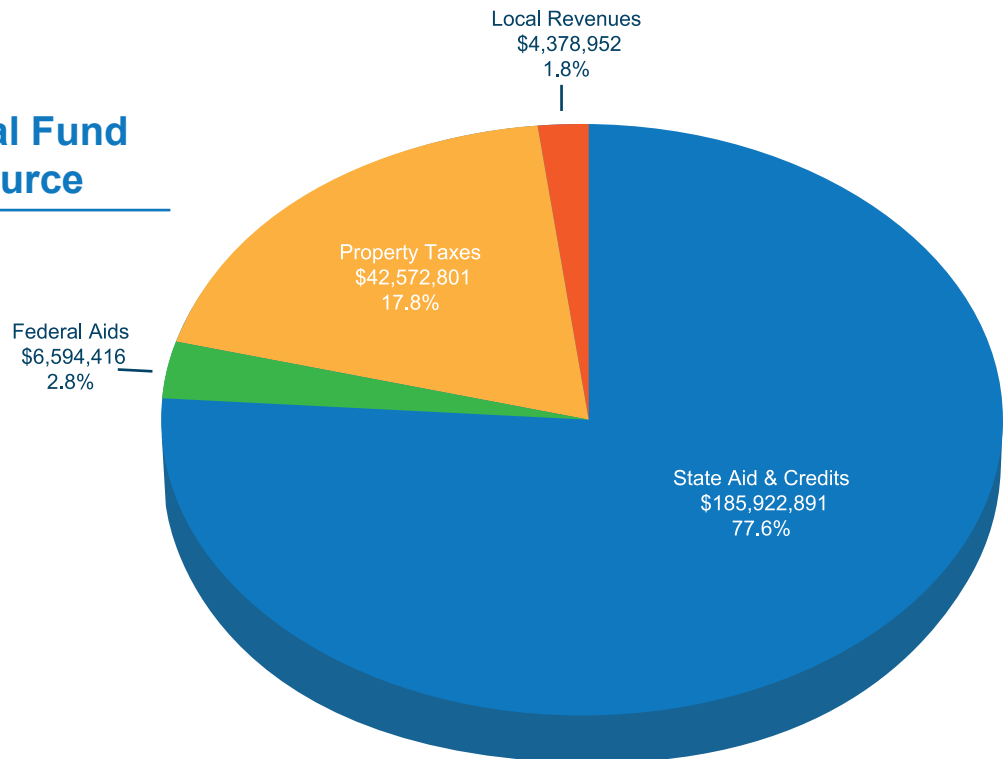


# 2020-2021 GENERAL FUND



The District receives revenue on a per pupil basis from state aids and credits, property taxes, federal aids and other sources. State aids and property taxes make up 95% of total district revenues, while federal aids and other sources account for 5% of revenues, as shown in the graph below.

## 2020-2021 General Fund Revenue by Source



### State Aids and Credits \$185,922,891 (77.6%)

These include per pupil basic general education aid; special education regular and excess cost aid; Basic Skills aid, including compensatory education aid, English Learners aid and Literacy Incentive aid; operating capital state aid for equipment and facilities maintenance, and aid for gifted and talented education. The Minnesota Legislature determines the level of funding provided by the state.

### Federal Aids \$6,594,416 (2.8%)

These include federal grants for Title programs such as Title I, which focuses on improving the achievement of economically disadvantaged students, and aids to support special education services for students with special needs.

### Property Taxes \$42,572,801 (17.8%)

These are local taxes the District collects from property owners. The Minnesota Legislature determines the maximum amount the District can levy each year. The District also has authority to seek additional property taxes (up to a maximum amount per pupil established by the Legislature) to support special programs or basic operations through a voter-approved levy referendum.

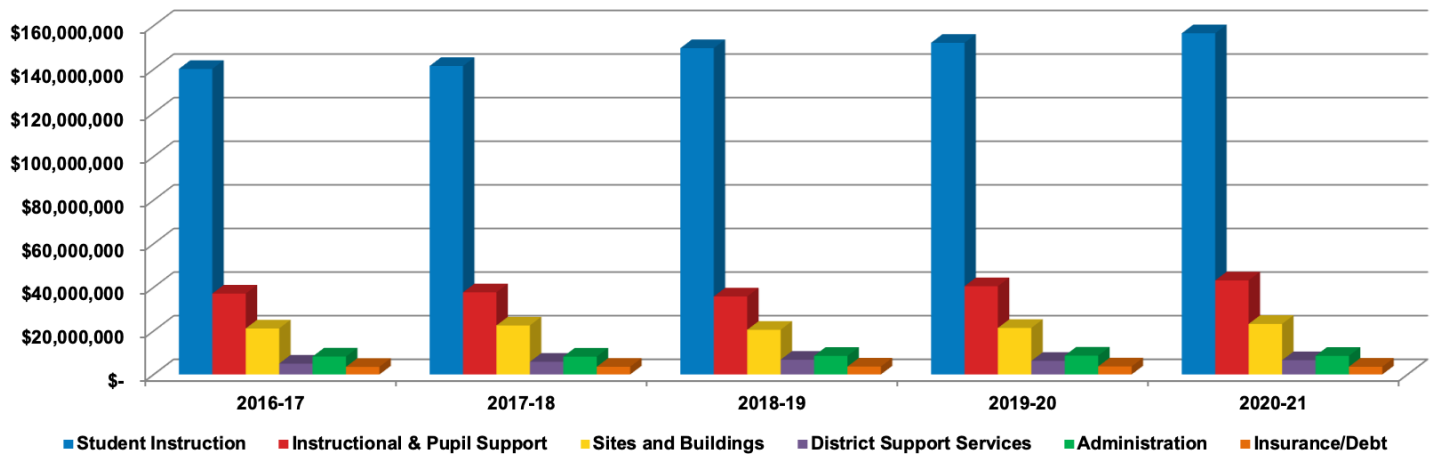
### Local Revenues \$4,378,952 (1.8%)

These revenues include miscellaneous School Board-approved fees for co-curricular activities, and admission to athletic and fine arts performances. It also includes interest income from the District's investments, gifts to the District and permanent transfers from other funds.

# 2020-2021 GENERAL FUND

The graph below shows historically that over 80% of the District's general fund resources are used for student instruction and instructional and pupil support services.

## 5-Year Overview



Fiscal Year	Student Instruction	Instructional & Pupil Support	Administration
2016-17	\$140,137,788	\$37,091,130	\$8,213,411
2017-18	\$141,481,522	\$37,652,228	\$8,194,753
2018-19	\$149,642,271	\$35,757,167	\$8,518,997
2019-20	\$152,112,772	\$40,465,805	\$8,650,541
2020-21	\$156,481,120	\$43,135,686	\$8,541,476

# 2020-2021 GENERAL FUND



		2018-2019 Original	2019-2020 Original	2020-2021 Original
<b>Student Instruction</b> \$156,481,120 64.8%	Special Education	\$49,409,390	\$51,566,406	\$53,529,721
	Middle and High School Instruction	\$43,786,465	\$45,242,106	\$45,632,362
	Elementary Instruction	\$40,573,371	\$39,403,277	\$40,990,078
	English Learners	\$4,657,860	\$4,632,851	\$4,678,098
	Co-curricular and Extra Curricular Activities	\$3,577,021	\$3,690,093	\$3,759,845
	Federal Title Programs	\$3,474,332	\$3,425,431	\$3,470,697
	Career and Technical Programs	\$2,947,166	\$2,909,351	\$3,184,701
	Gifted and Talented Programs	\$1,216,666	\$1,243,257	\$1,235,618
<b>Instructional &amp; Pupil Support</b> \$43,135,686 17.9%	Student Transportation	\$12,845,049	\$15,726,803	\$16,375,135
	Instructional Admin/Assistant Principals	\$4,552,399	\$4,475,055	\$5,230,848
	Other Student Support	\$3,192,767	\$3,510,634	\$4,207,848
	Staff Development	\$3,571,648	\$4,099,997	\$3,776,004
	Guidance and Counseling Services	\$2,766,081	\$3,298,001	\$3,762,481
	Instructional Technology	\$2,319,336	\$2,311,584	\$2,365,142
	Media Services	\$2,212,302	\$1,909,870	\$2,045,367
	Health Services	\$1,891,022	\$2,034,581	\$1,966,094
	Social Work Services	\$1,262,781	\$1,906,415	\$2,272,396
	Curriculum Development	\$1,143,782	\$1,192,865	\$1,134,371
	Operations and Maintenance	\$10,417,650	\$10,709,320	\$10,773,624
	Long Term Facilities Maintenance	\$4,999,880	\$5,046,790	\$6,559,322
	Utilities	\$4,298,112	\$4,764,928	\$4,960,674
	Capital Facilities	\$382,965	\$455,326	\$513,572
<b>Sites &amp; Buildings</b> \$23,166,468 9.6%	Equipment Repair	\$364,194	\$350,864	\$359,276
	Business Services & Elections	\$3,075,683	\$2,328,241	\$2,541,407
	Technology Support	\$1,412,279	\$1,673,760	\$1,687,373
	Human Resources	\$1,053,285	\$1,041,779	\$1,071,863
	Communication & Marketing	\$506,985	\$399,696	\$424,664
<b>District Support Services</b> \$6,518,768 2.7%	Registration & Records	\$323,802	\$333,772	\$342,858
	Research & Assessments	\$320,789	\$320,720	\$305,044
	Mental Health Collaborative	\$75,580	\$123,548	\$145,559
	Site Principals	\$7,033,852	\$7,180,560	\$7,203,348
	Office of Elementary & Secondary	\$787,971	\$780,443	\$635,062
<b>Administration</b> \$8,541,476 3.5%	Office of Superintendent	\$515,112	\$516,057	\$529,585
	School Board	\$182,062	\$173,481	\$173,481
	General Fund Debt	\$3,199,538	\$3,203,826	\$3,002,221
<b>Insurance/Debt</b> \$3,554,740 1.5%	Property & Other Insurance	\$423,708	\$461,708	\$552,519
<b>Total General Fund Budget</b>		<b>\$224,772,885</b>	<b>\$232,443,396</b>	<b>\$241,398,258</b>

# 2020-2021 GENERAL FUND

The categories of General Fund expenditure are salaries, benefits, purchased services, supplies and materials, capital and other expenditures. As shown in the graph below, more than 80% of the general fund budget pays for people (salaries and benefits), and the majority of those people are teachers and instructional staff who work with students in the classroom.

## Salaries

**\$141,288,825 (58.5%)**

Includes salaries for District administrators, principals, teachers, clerical employees, paraprofessionals, building chiefs, custodians, transportation and other staff.

## Benefits

**\$55,145,218 (22.8%)**

Includes the District's contribution for employee retirement (FICA/Medicare, TRA and PERA), health, dental and life insurance premiums, and tax-shelter annuities for eligible employees.

## Purchased Services

**\$30,084,588 (12.5%)**

Includes utilities, legal services, contracted work and other services that must be purchased from outside sources. Of the \$30.1 million, over half is spent between school bus services (\$13.6 million) and utilities (\$4.1 million.)

## Supplies and Materials

**\$7,642,937 (3.2%)**

Includes general supplies such as copier paper, instructional supplies for classrooms, textbooks and workbooks, standardized tests and media resources.

## Capital Expenditures

**\$3,620,303 (1.5%)**

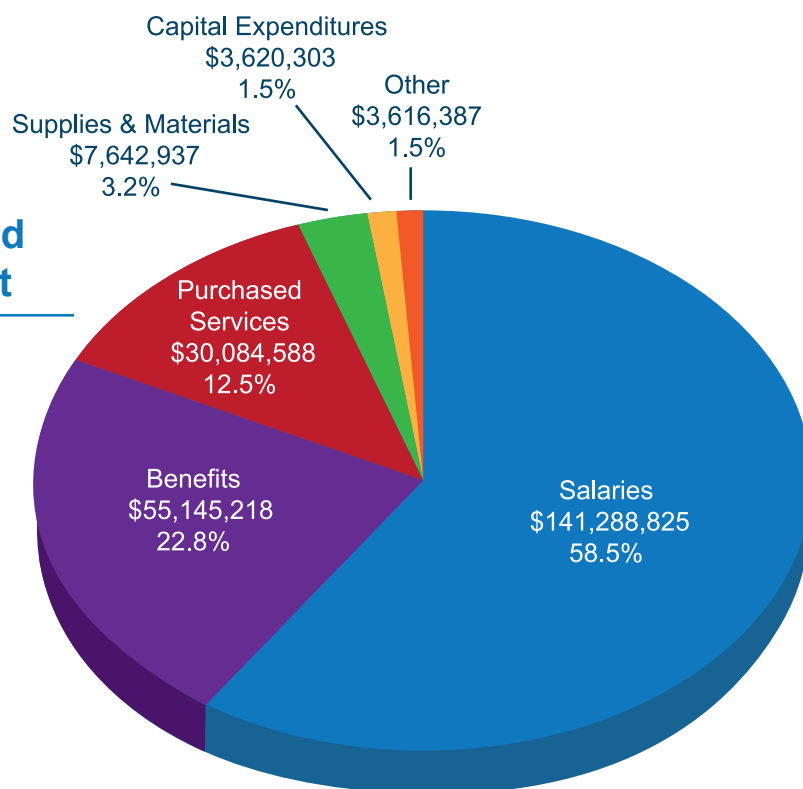
Includes major building repairs and site improvements, technology equipment such as computers for classrooms, printers, copiers, and other classroom equipment.

## Other

**\$3,616,387 (1.5%)**

Includes miscellaneous expenditures that are not categorized elsewhere such as membership dues for professional organizations, taxes, special assessments, permanent transfer to other funds and bond refunding payments.

### 2020-2021 General Fund Expenditures by Object





# FREQUENTLY ASKED QUESTIONS



## What is the District's average spending per student for instruction and how is it calculated?

While there is no universally agreed upon definition of what should be included in instructional spending, a reasonable approach is to divide the total general fund (operating) budget by enrollment in the District.

**\$241,398,258**      **2020-2021 general fund budget**  
**(/) 18,446**      **Divided by 2019-2020 projected enrollment**

-----  
**\$13,087**      **Equals average spending per student**

## How does this spending per student compare to the previous year's budget?

The overall general fund budget increases spending from \$232 million to \$241 million (3.8%). Spending is projected to increase from \$12,705 per student to \$13,087 per student, an increase of 3.0% on a per student basis, which is greater than the expected amount of State Aid increase for 2020-2021. The other portion of the increase, 0.8%, is because there is an anticipated increase in the number of students by 0.8% from the previous year.

**\$232,443,396**      **2019-2020 general fund budget**  
**(/) 18,296**      **Divided by 2018-2019 actual enrollment**

-----  
**\$12,705**      **Equals average spending per student**

## What are your elementary class size staffing ratios?

Staffing at the elementary school level is driven by class size targets approved by the School Board. The School Board Target is not a maximum cap per classroom teacher but rather a guideline. District Administration has placed a priority in the 2020-2021 budget to keep class sizes at or below the target. Some school building principals have also chosen to use Compensatory or Title I funding to reduce class sizes further. There are five elementary teaching positions included in the budget to be allocated at school buildings once enrollment significantly exceeds the target. On average, most class sections are enrolled 13% below target as of May 14, 2020. Note that MDE considers 6th grade as elementary even though the District places most 6th grade class sections at secondary buildings.

Grade	School Board Class Size Target	Students Enrolled as of 5/14/20	Teachers Budgeted as of 5/14/20	Average Class Size
Kindergarten	20	1,127	68	17
1st	24	1,364	70	21
2nd	29	1,297	52	25
3rd	29	1,333	53	25
4th	31	1,334	49	27
5th	31	1,304	50	26
6th	32	1,329	43.2	31

# FREQUENTLY ASKED QUESTIONS

## How many staff do you have?

The District budgets on full-time equivalent (FTE) basis because there are many situations where a full-time person is not required. Depending upon the classification of employee, FTEs are calculated differently, usually by group. For example, a 1.0 FTE Teacher is considered full-time when contracted for 192 days per year at 7 hours 15 minutes per day. A 1.0 FTE Custodian is considered full-time when contracted for 260 days per year at 8 hours per day.

Within any given month, including regular contracted staff in the chart below plus timesheet hourly staff, substitute teachers, and seasonal coaches, the District pays over 3,200 unique people.

In the detailed fund and department budget information that follows this page, the District lists the number of full-time equivalents paid within each major Fund and program. Sometimes positions are split between multiple programs so portions of one position can be found spread across multiple sheets. The chart below sums up all these various FTE tables by major contract group.

Group	2018-2019 <i>Original</i>	2019-2020 <i>Original</i>	2020-2021 <i>Original</i>
School Board	7.00	7.00	7.00
Superintendent	1.00	1.00	1.00
Cabinet	8.00	8.00	8.00
Principals	62.00	61.00	63.00
Administrators	5.50	9.00	10.00
Teachers	1,426.72	1,467.13	1,459.44
Paraprofessionals	550.53	561.13	549.72
Community Education	12.84	13.18	13.18
Student Nutrition Services	77.81	79.59	82.91
Non-Schedule	57.86	57.46	59.93
Off-Schedule	130.36	136.64	143.78
Clerical	106.88	107.16	103.69
Maintenance	126.00	126.00	126.00
<b>Total FTE's</b>	<b>2,572.50</b>	<b>2,634.28</b>	<b>2,627.64</b>

\*Additional data on FTEs by job title is included as an appendix to this document.

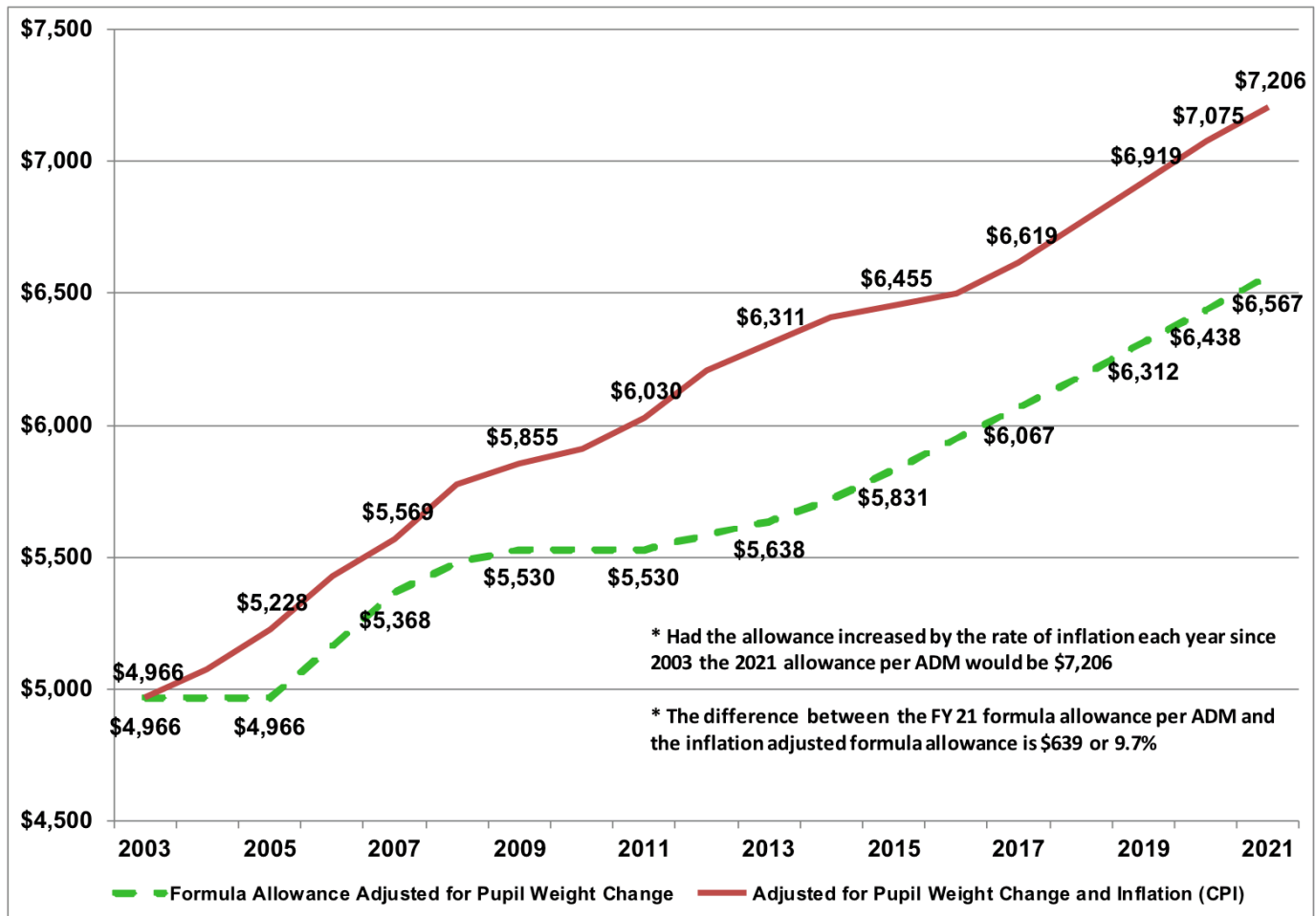
# FREQUENTLY ASKED QUESTIONS



## How is funding keeping up with inflation?

The General Education Aid formula has not been keeping up with inflation since the 2001 Legislature decided to take over the majority of funding for Minnesota's public schools in calendar year 2002, effective for the 2002-2003 school year. The General Education Aid formula as shown below is about \$639 below what it would be if it had been adjusted to match inflation each school year. For Rochester Public Schools, that means General Education Aid is about \$12.6 million less than what it would be if had it been adjusted for inflation each year. This gap has caused many budget cuts over the years. To keep spending in line with the money available, the School Board and Superintendent work together to enact budget adjustments which may result in either enhancements or reductions from the prior year.

**General Education Formula Allowance, 2003-2021**  
Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE August 2019 Inflation Estimates



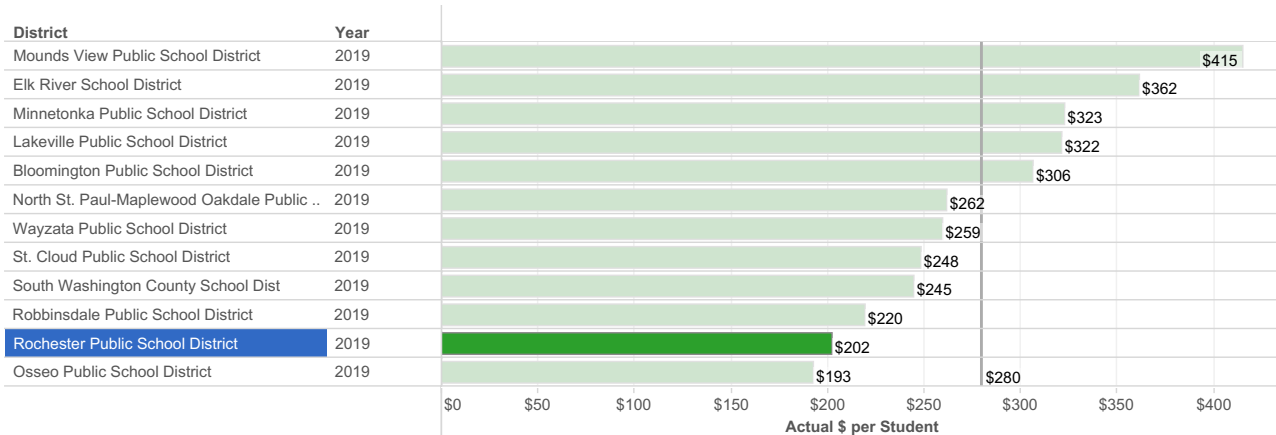
Association of Metropolitan School Districts



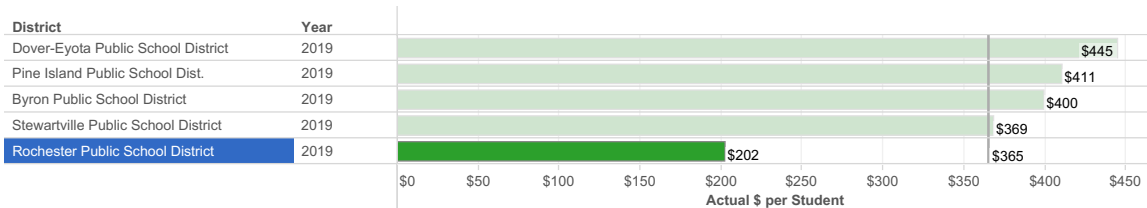
# FREQUENTLY ASKED QUESTIONS

## How much does the District spend on athletics?

The District is almost the lowest in spending per pupil on activities and athletics when compared to its peer group.

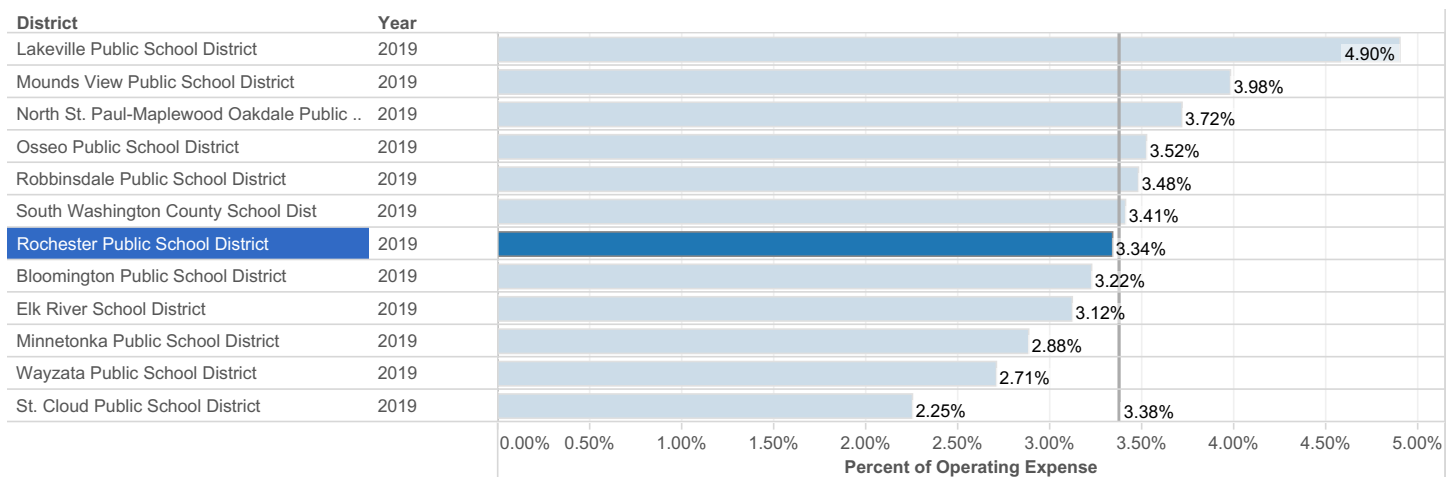


When compared to other local public school districts, Rochester spends the least per student.



## How much does the District spend on administration?

The District spends slightly below average for administration compared to its peers. The average for its peer group is 3.38% of the operating budget compared to 3.34% that the District spends on administration.



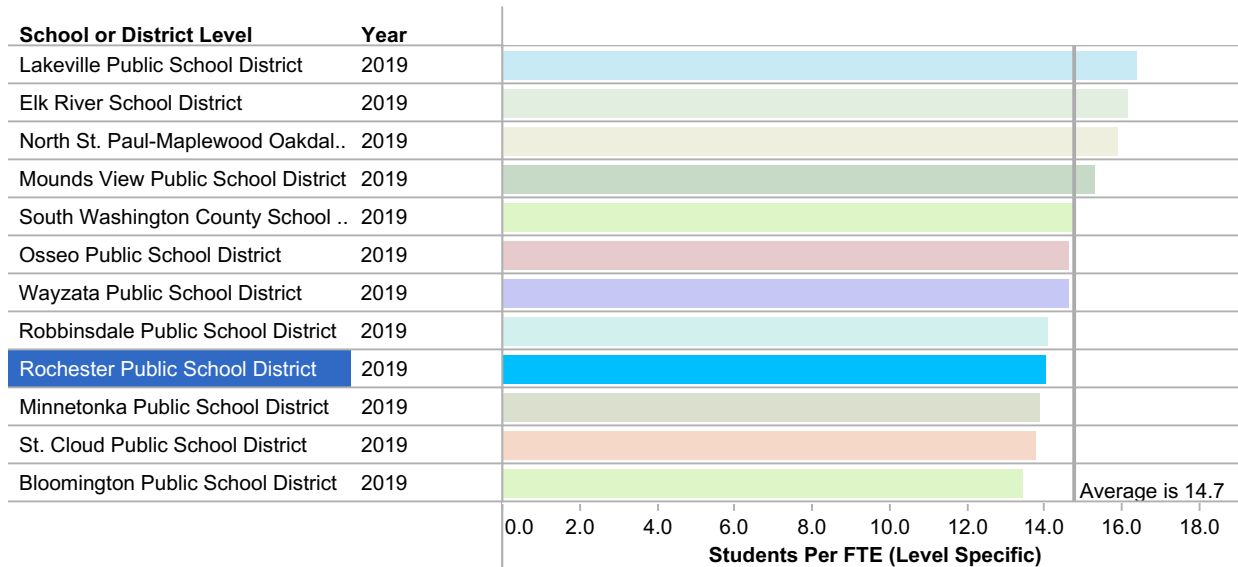


# FREQUENTLY ASKED QUESTIONS



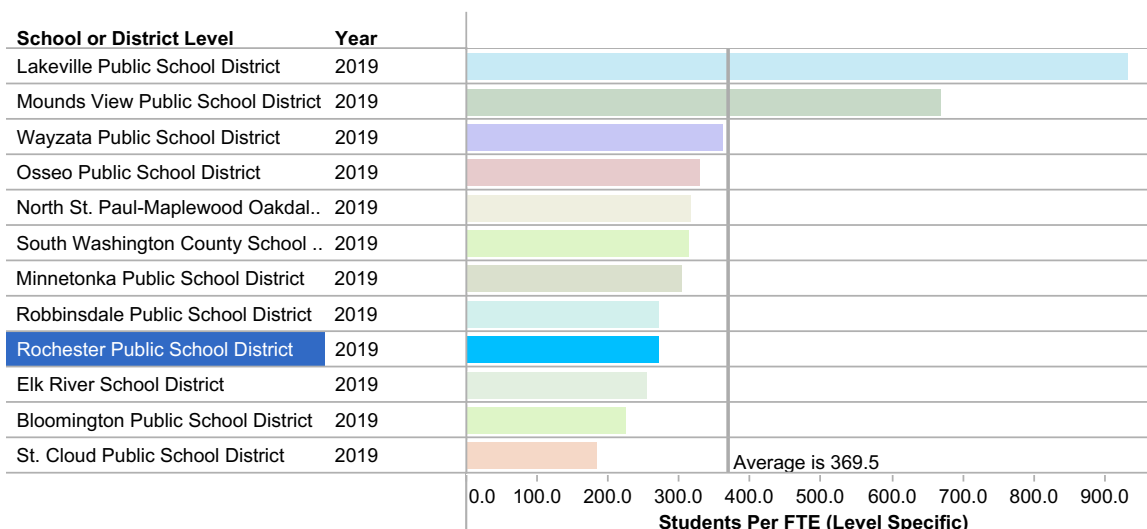
## How does your teacher staffing ratios compare to other Districts?

Compared to our peers, Rochester has the fourth best staffing ratio at 1 teacher per 14.0 students. In this visual, it is better to be at the bottom of the list. The five districts at the top of the list have more students per teacher than average and the seven districts at the bottom of the list have less students per teacher than average.



## Why don't you have more school counselors and social workers?

The 2019-2020 budget prioritized adding school counselors and social workers. The priority continues in the 2020-2021 budget. Rochester has the highest number of FTE compared to all of its peers but not the best ratio. The chart below shows that Rochester is a leader (being near the bottom on this list is a good thing) and will continue to prioritize this type of staffing.



# FREQUENTLY ASKED QUESTIONS

## What are your debts?

The District uses long-term debt in certain situations, primarily for construction or major renovations of facilities. The District's credit rating is very high (AA rating from Standard & Poor's) because the District has strategically managed its finances on an annual basis. The chart below lists out the total debts by issuance. In the 2020-2021 school year, major renovations to Hawthorne Education Center and Mayo High School twenty years ago will also be "paid in full."

Debt Issue	Description of Debt	Project Completed with Debt	Original Principal Balance	Principal Balance as of 6/30/20	Final Payment Year
2016D	Refunding of 2007A Refunding Bonds	Hawthorne and Mayo Renovations	\$6,950,000	\$1,875,000	2020-2021
2018B	Certificates of Participation	Student Use Instructional Technology Purchases	\$4,455,000	\$3,045,000	2021-2022
2013A	General Obligation Alternative Facilities Bonds	Folwell, Gage, Jefferson, and Kellogg Renovations	\$14,870,000	\$14,170,000	2027-2028
2015B	Refunding of 2008A Building Bonds	Gibbs Construction	\$9,755,000	\$8,150,000	2027-2028
2012A	Refunding of 2004 Bonds	Kellogg and John Marshall Renovations	\$15,340,000	\$10,335,000	2028-2029
2012B	Certificates of Participation*	John Marshall, John Adams and Century Renovations; Alternative Learning Center Purchase and Renovations	\$16,455,000	\$9,965,000	2028-2029
2017A	Certificates of Participation*	Hoover Addition	\$7,945,000	\$7,165,000	2032-2033
2017B	General Obligation Facilities Maintenance Bonds	Hoover Renovations	\$4,110,000	\$3,775,000	2032-2033
2014A	Certificates of Participation*	Folwell, Franklin, Gibbs, Lincoln, Pinewood, and Washington Additions; Alternative Learning Center Renovations	\$6,560,000	\$4,955,000	2033-2034
2018A	General Obligation Facilities Maintenance Bonds	Long-Term Facilities Maintenance Projects at Various Sites	\$24,130,000	\$24,130,000	2035-2036
2015A	General Obligation Alternative Facilities Bonds	Pinewood Renovations	\$4,180,000	\$3,460,000	2035-2036
2016A	General Obligation Alternative Facilities Bonds	Churchill and Elton Hills Renovations	\$11,295,000	\$9,900,000	2035-2036
2016C	General Obligation Alternative Facilities Bonds	Mighty Oaks, Lincoln, and Mayo Renovations	\$13,605,000	\$12,400,000	2036-2037
2020A	General Obligation Building Bonds	Three Elementary schools and one Middle school	\$170,410,000	\$170,410,000	2039-2040

**TOTAL    \$310,060,000    \$283,735,000**

\* Principal and interest payments for this debt issuance are paid out of the General Fund. Other debt issuance payments are paid from the Debt Service Fund.

# FREQUENTLY ASKED QUESTIONS



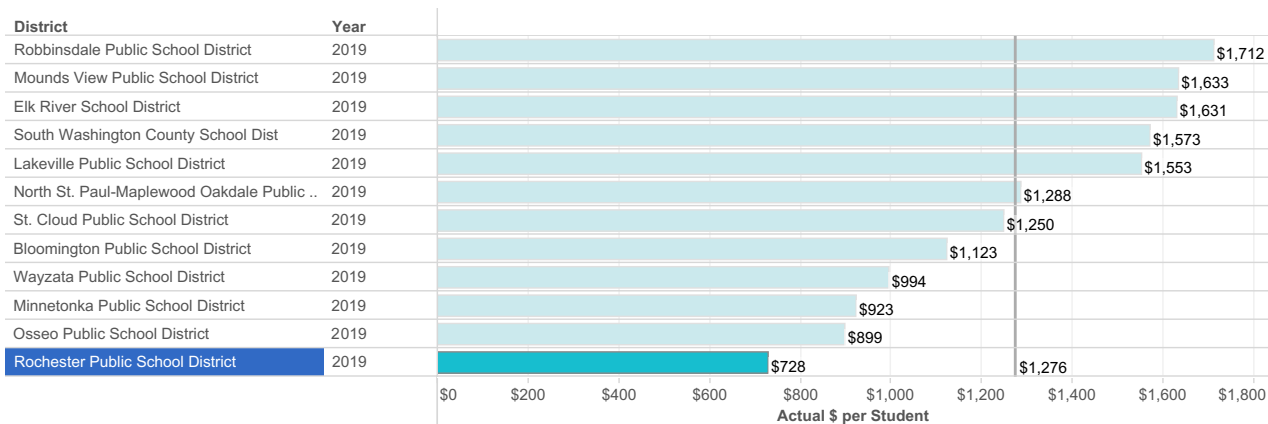
## How much does the debt cost each year?

The chart below indicates the amount of payments required each year. The vast majority of the debt payments are funded by an annual property tax levy.

School Year	General Fund Payments	Debt Service Fund Payments	Total Annual Payments
2020-2021	\$4,093,226	\$19,011,587	\$23,104,813
2021-2022	\$4,089,826	\$19,691,547	\$23,781,374
2022-2023	\$2,461,176	\$20,471,745	\$22,932,921
2023-2024	\$2,438,576	\$21,458,072	\$23,896,649
2024-2025	\$2,436,326	\$21,881,771	\$24,318,097
2025-2026	\$2,445,026	\$19,456,256	\$21,901,282
2026-2027	\$2,458,226	\$19,965,019	\$22,423,245
2027-2028	\$2,452,314	\$20,725,256	\$23,178,570
2028-2029	\$1,821,358	\$16,849,769	\$18,671,126
2029-2030	\$1,119,245	\$15,948,050	\$17,067,295
2030-2031	\$1,127,740	\$16,086,100	\$17,213,840
2031-2032	\$1,129,873	\$16,281,169	\$17,411,041
2032-2033	\$1,120,858	\$16,414,606	\$17,535,464
2033-2034	\$456,060	\$17,164,706	\$17,620,766
2034-2035	\$0	\$16,352,394	\$16,352,394
2035-2036	\$0	\$13,375,869	\$13,375,869
2036-2037	\$0	\$12,321,176	\$12,321,176
2037-2038	\$0	\$11,361,250	\$11,361,250
2038-2039	\$0	\$11,362,500	\$11,362,500
2039-2040	\$0	\$11,362,125	\$11,362,125

## Isn't this a lot of debt?

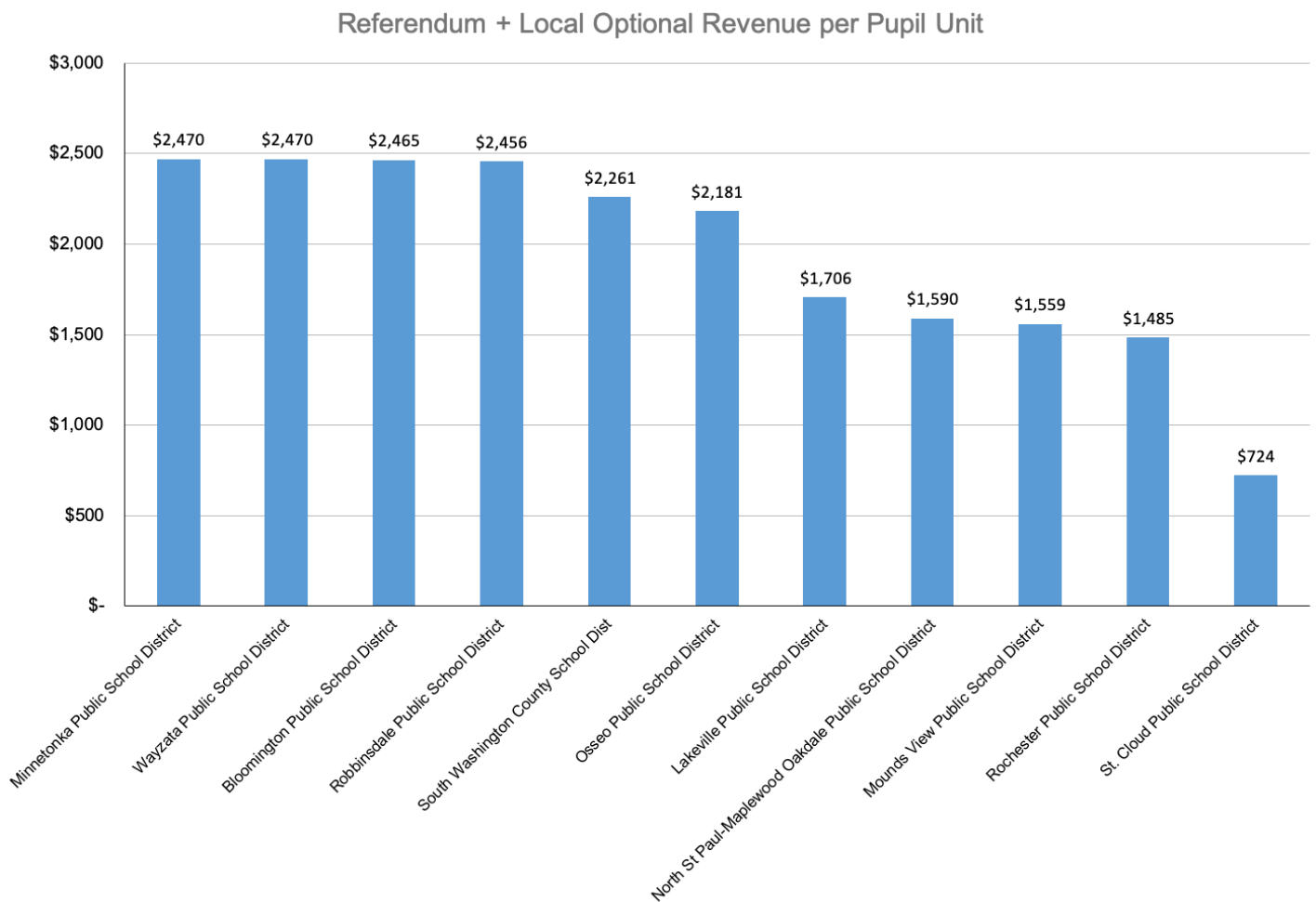
The comparison below shows that Rochester's debt payments are well below average compared to its peers when measured on a per student basis.



# FREQUENTLY ASKED QUESTIONS

## How does the District compare to other districts for amounts of money raised locally through property taxes?

The District administration is thankful for the voters approving a local operating referendum on November 3, 2015, to provide more local funding for the District. As of the latest data available for the 2019-2020 school year, Rochester lags behind its peers in local operating revenue on a per student basis (\$1,485 versus an average of \$1,942). In absence of sufficient State Aid increases, the District could seek more from local property taxpayers to become funded more average in this area of revenue.

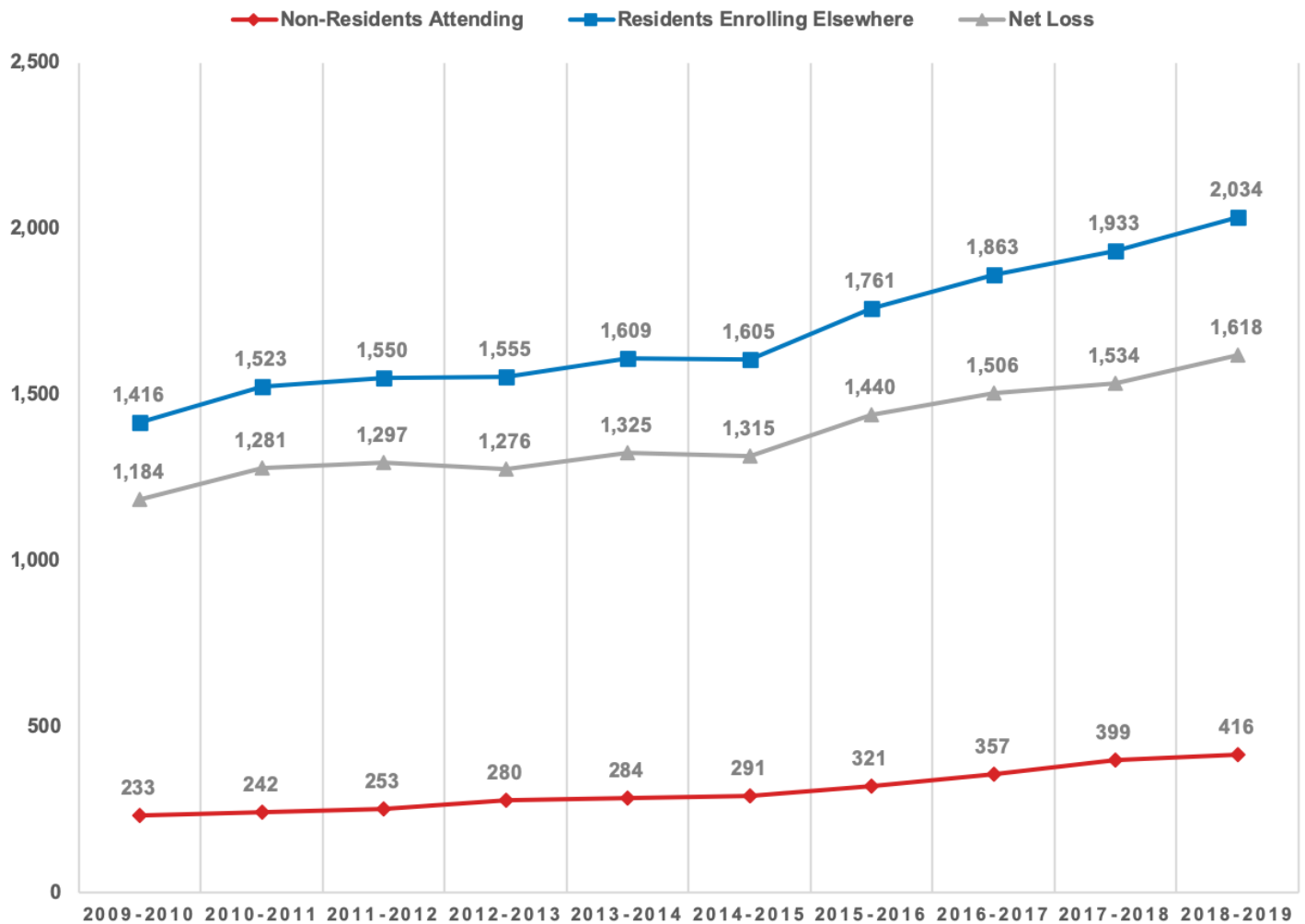


# FREQUENTLY ASKED QUESTIONS



## What is your open enrollment picture?

In the 2018-2019 school year, there were 2,034 resident students of the District who chose to transfer out to another public school district (or charter school.) In the same school year, 416 students decided to leave their home district and open enroll into Rochester Public Schools. The net loss of students for 2018-2019 was 1,618 students. In the 2017-2018 school year, the net loss of students was 1,534.



# FREQUENTLY ASKED QUESTIONS

## What do you spend on equity?

One of our core beliefs is that equity is a lens through which all decisions should be made. The District defines equity in our strategic plan as follows: *“education equity is the condition of justice, fairness, and **inclusion** in our systems of education so that **all students have access** to the opportunity to learn and develop to their fullest potential.”*

The list below identifies significant expenditures involved in providing an equitable education at Rochester Public Schools.

Special education program	\$53,529,721
English learner program	\$4,678,098
Adult basic education	\$2,120,524
School readiness program	\$1,201,199
Reading support in elementary schools	\$1,137,479
Spanish immersion program	\$857,306
In-transition transportation	\$789,900
School readiness plus program	\$649,914
Bilingual paraprofessionals	\$623,338
Middle school right fit program	\$491,276
Community schools site facilitators	\$408,431
School resource officers	\$394,069
Staff development	\$331,771
504 coordinators	\$304,492
Equity specialists	\$276,166
<b>New investment in equity work</b>	<b>\$196,312</b>
Elementary school right fit program	\$163,849
Chemical health specialists	\$147,336
Student resiliency specialists	\$129,598
Launching emerging adults program	\$112,784
Coordinator of family engagement & partnerships	\$111,254
Coordinator of transitions & fostering connections	\$97,160
Coordinator of equity	\$80,700
American Indian liaison	\$58,324
Alternative learning center health clinic coordinator	\$58,302
Coordinator of truancy & family support	\$54,579
Minority liaison	\$45,735
Travel and supplies	\$13,233
Employee ADA accommodations	\$11,600
Additional clerical support	\$7,260
	<b>\$69,081,710</b>

In addition, these additional expenditures are part of providing an equitable education.

- ADA accessible web site
- Scholarships for activities
- Federal Title aid (\$3,470,697 - some uses already reflected above)
- State Compensatory aid (\$9,119,317 - some uses already reflected above)



# APPENDICES



The following additional information has been included as appendices.

1. Full-Time Equivalent Reconciliations by Employee Contract Group
  - a. School Board, Superintendent, Cabinet, Principals, and Administrators
  - b. Teachers
  - c. Paraprofessionals
  - d. Clerical, Community Education, Maintenance, Non-Schedule, Off-Schedule, and Student Nutrition Services
2. Full-Time Equivalents by Building by Employee Contract Group
3. Budget Summary by Fund By Major Revenue Source and Major Expenditure Object
4. Budget Summary by Major Program Area
5. Budget Summary by Revenue Source and Expenditure Object
6. Summary by Fund for 2019-2020 and 2020-2021
7. Five-Year General Fund Financial Forecast



# APPENDIX 1

The purpose of Appendix 1 is to show the number of full-time equivalent positions included in the budget (2020-2021) compared to the previous budget (2019-2020). Like positions have been grouped together in the following sections, based on employment contract.

- School Board, Superintendent, Cabinet, Principals, and Administrators
- Teachers
- Paraprofessionals
- Clerical, Community Education, Maintenance, Non-Schedule, Off-Schedule, and Student Nutrition Services

**Administrative Leadership Full-Time Equivalents**  
**School Board, Superintendent, Cabinet, Principals, and Administrators**

Category	Job Titles	2018-2019 Original	2019-2020 Original	2020-2021 Original	Change
BOARD	School Board Member	7.00	7.00	7.00	0.00
SUPER	Superintendent	1.00	1.00	1.00	0.00
CAB	Executive Director of Community Education	1.00	1.00	1.00	0.00
CAB	Executive Director of Curriculum & Instruction	1.00	1.00	1.00	0.00
CAB	Executive Director of Elementary & Secondary Education	1.00	1.00	1.00	0.00
CAB	Executive Director of Finance	1.00	1.00	1.00	0.00
CAB	Executive Director of Human Resources	1.00	1.00	1.00	0.00
CAB	Executive Director of Marketing, Communications & Technology	1.00	1.00	1.00	0.00
CAB	Executive Director of Operations	1.00	1.00	1.00	0.00
CAB	Executive Director of Student Services	1.00	1.00	1.00	0.00
CAB		8.00	8.00	8.00	0.00
PRINC	Elementary Assistant Principal	7.00	7.00	15.00	8.00
PRINC	Elementary Associate Principal	7.00	7.00	0.00	(7.00)
PRINC	Elementary Principal	15.00	15.00	15.00	0.00
PRINC	Middle School Assistant Principal	3.00	4.00	8.00	4.00
PRINC	Middle School Associate Principal	4.00	4.00	0.00	(4.00)
PRINC	Middle School Principal	4.00	4.00	4.00	0.00
PRINC	Principal on Special Assignment	7.00	5.00	4.00	(1.00)
PRINC	Senior High Assistant Principal	7.00	7.00	12.00	5.00
PRINC	Senior High Associate Principal	3.00	3.00	0.00	(3.00)
PRINC	Senior High Principal	5.00	5.00	5.00	0.00
PRINC		62.00	61.00	63.00	2.00
ADMIN	Assistant Director of Special Education	3.00	3.00	3.00	0.00
ADMIN	Assistant Director of Student Services	0.50	1.00	1.00	0.00
ADMIN	Coordinator of Early Childhood Special Education	1.00	1.00	1.00	0.00
ADMIN	Coordinator of Equity	0.00	0.00	1.00	1.00
ADMIN	Coordinator of Family Engagement & Partnerships	0.00	1.00	1.00	0.00
ADMIN	Director of Elementary & Secondary Education	0.00	2.00	2.00	0.00
ADMIN	Director of Special Education	1.00	1.00	1.00	0.00
ADMIN		5.50	9.00	10.00	1.00
ALL		83.50	86.00	89.00	3.00

## Teacher Full-Time Equivalents

Category	Job Titles	2018-2019	2019-2020	2020-2021	Change
		Original	Original	Original	
Adult	Adult Literacy	16.37	16.37	12.97	(3.40)
ElemEd	Kindergarten	62.00	64.00	64.00	0.00
ElemEd	Kindergarten - Spanish Immersion	2.00	2.00	2.00	0.00
ElemEd	Montessori Kindergarten	2.00	2.00	2.00	0.00
ElemEd	Grade 1	65.00	67.00	68.00	1.00 *
ElemEd	Grade 1 - Spanish Immersion	2.00	2.00	2.00	0.00
ElemEd	Grade 2	52.00	52.00	50.00	(2.00)
ElemEd	Grade 2 - Spanish Immersion	2.00	2.00	2.00	0.00
ElemEd	Grade 2-3	1.00	1.00	0.00	(1.00)
ElemEd	Montessori Level 1	4.00	4.00	4.00	0.00
ElemEd	Grade 3	49.00	52.00	51.00	(1.00)
ElemEd	Grade 3 - Spanish Immersion	2.00	2.00	2.00	0.00
ElemEd	Grade 4	48.00	49.00	48.00	(1.00)
ElemEd	Grade 4 - Spanish Immersion	1.00	1.00	1.00	0.00
ElemEd	Grade 4-5	1.00	1.00	0.00	(1.00)
ElemEd	Grade 5	50.00	49.00	49.00	0.00
ElemEd	Grade 5 - Spanish Immersion	0.00	1.00	1.00	0.00
ElemEd	Montessori Level 2	2.00	2.00	2.00	0.00
ElemEd	Elementary Education	18.15	14.45	10.30	(4.15)
ElemEd	Intermediate SIS	1.00	1.00	1.00	0.00
ElemEd	Primary SIS	1.00	1.00	1.00	0.00
ElemEd	Reading Elementary	18.60	17.10	15.10	(2.00)
ElemEd		383.75	386.55	375.40	(11.15)
PreK	ECFE Teacher	30.51	30.51	30.51	0.00
SecEd	Agriculture Education	1.40	1.70	1.70	0.00
SecEd	Alternative to Suspension	1.00	0.00	0.00	0.00
SecEd	American Sign Language (ASL)	1.20	0.00	0.00	0.00
SecEd	AVID Teacher	0.80	1.00	1.00	0.00
SecEd	Business Education	7.10	7.30	7.55	0.25
SecEd	Communication Arts	5.30	4.10	4.05	(0.05)
SecEd	Driver's Education	1.00	1.00	1.00	0.00
SecEd	English	57.40	56.80	58.30	1.50
SecEd	Family and Consumer Science	6.20	6.10	6.40	0.30
SecEd	French	3.40	3.60	3.80	0.20
SecEd	German	2.40	2.60	2.00	(0.60)
SecEd	Grade 6	45.20	44.00	42.60	(1.40)
SecEd	Grade 6 - Spanish Immersion	0.00	0.00	0.60	0.60
SecEd	Health	8.40	8.20	8.40	0.20
SecEd	INCubatoredu	0.00	0.40	0.30	(0.10)
SecEd	Industrial Technology	4.00	3.20	3.50	0.30
SecEd	Information Technology	1.20	1.20	1.10	(0.10)
SecEd	Latin	3.20	2.80	2.60	(0.20)
SecEd	Lead Teacher	4.00	4.00	1.00	(3.00)
SecEd	Math	58.90	58.40	57.70	(0.70)
SecEd	Medical Careers	3.00	3.00	2.90	(0.10)
SecEd	Middle School Right Fit Teacher	0.00	2.00	2.00	0.00
SecEd	Project Lead the Way	7.95	8.05	7.65	(0.40)

## Teacher Full-Time Equivalents

Category	Job Titles	2018-2019 Original	2019-2020 Original	2020-2021 Original	Change
SecEd	Recovery School Teacher	2.00	2.00	2.00	0.00
SecEd	Science	56.40	56.60	55.90	(0.70)
SecEd	Social Studies	54.20	55.90	55.80	(0.10)
SecEd	Spanish	14.50	14.50	14.45	(0.05)
SecEd	Trade & Industrial Education	1.10	1.10	1.00	(0.10)
SecEd	TV Production	0.40	0.20	0.00	(0.20)
SecEd	WECEP Disadvantaged	3.40	3.40	3.50	0.10
SecEd		355.05	353.15	348.80	(4.35)
SpecArea	Art	26.50	26.54	27.14	0.60
SpecArea	Gifted and Talented	11.24	11.44	11.53	0.09
SpecArea	Library Media Specialist	13.95	11.39	11.84	0.45
SpecArea	Music	34.70	35.50	35.34	(0.16)
SpecArea	Physical Education	33.90	34.43	34.12	(0.31)
SpecArea	Quarry Hill Teacher	1.17	1.17	1.17	0.00
SpecArea		121.46	120.47	121.14	0.67
SPED	Adapt Phy Ed	6.00	6.03	6.03	0.00
SPED	ASD	14.00	16.00	18.10	2.10
SPED	Assistive Technology Consultant	0.50	0.50	0.50	0.00
SPED	Audiologist	2.00	2.00	2.00	0.00
SPED	Autism & Behavior Instructional Coach	5.10	6.00	7.10	1.10
SPED	BAHM/SPED Instructional Coach	0.00	0.00	0.70	0.70
SPED	Behavior Instructional Coach	0.00	0.00	2.00	2.00
SPED	Behavior Specialist	2.00	2.00	0.00	(2.00)
SPED	DCD-MM	13.50	13.50	12.80	(0.70)
SPED	DCD-MM/LD	1.00	1.00	0.70	(0.30)
SPED	DCD-SP	25.10	30.00	30.00	0.00
SPED	Deaf/Hard of Hearing	7.30	7.30	7.30	0.00
SPED	EBD	77.70	74.00	74.95	0.95 **
SPED	EBD/LD	8.00	7.00	8.00	1.00
SPED	EC/SE	40.40	41.40	41.40	0.00
SPED	LD	43.00	49.00	55.00	6.00
SPED	Lead Teacher	1.00	1.00	0.00	(1.00)
SPED	Occupational Therapist	7.30	7.30	7.30	0.00
SPED	Physical Therapist	3.05	3.03	3.03	0.00
SPED	Physically Impaired	0.50	0.50	0.50	0.00
SPED	School Psychologist	15.90	16.50	16.70	0.20
SPED	Special Ed Academic Coach	1.00	2.00	2.00	0.00
SPED	Special Ed Instructional Coach	16.70	18.40	19.30	0.90
SPED	Speech Language Pathologist	41.80	43.70	44.70	1.00
SPED	Visually Impaired	1.00	1.00	1.00	0.00
SPED	WECEP Handicapped	7.00	7.00	7.00	0.00
SPED		340.85	356.15	368.10	11.95
Support	504 Specialist	1.00	2.00	2.00	0.00
Support	AMERICORP Reading Coach	0.00	0.30	0.30	0.00
Support	AVID Coordinator	0.20	0.20	0.20	0.00
Support	Behavior Specialist	2.80	4.50	3.50	(1.00)
Support	Community Schools Instructional Coach	1.00	1.00	1.00	0.00



## Teacher Full-Time Equivalents

Category	Job Titles	2018-2019	2019-2020	2020-2021	Change
		Original	Original	Original	
Support	Community Schools Site Facilitator	3.00	3.00	3.90	0.90
Support	Elementary Reading Coach	0.00	2.00	2.00	0.00
Support	English Learner	47.30	46.80	46.05	(0.75)
Support	Instructional Coach	21.10	23.80	23.45	(0.35)
Support	Literacy Coach	1.00	1.00	1.00	0.00
Support	LSN	13.10	13.10	14.60	1.50
Support	LSN Non-Public	1.00	1.00	0.00	(1.00)
Support	REA President	1.00	1.00	1.00	0.00
Support	School Counselor Elementary	6.00	15.00	15.00	0.00
Support	School Counselor Non-Public Schools	2.13	2.13	2.13	0.00
Support	School Counselor Secondary	23.60	23.00	25.00	2.00
Support	Science Fair	0.20	0.20	0.00	(0.20)
Support	Social Emotional Learning Lead	0.00	0.75	0.75	0.00
Support	Social Worker	33.55	38.55	40.10	1.55
Support	Spanish Immersion Coach	1.00	1.00	1.00	0.00
Support	Success Coach	10.45	11.30	10.55	(0.75)
Support	Technology Integrationist	1.30	1.30	0.00	(1.30)
Support	T.O.S.A. - Clinical Coach	3.00	4.00	3.00	(1.00)
Support	T.O.S.A. - Curriculum & Instruction	0.00	1.00	1.00	0.00
Support	T.O.S.A. - District Math Specialist	1.00	1.00	1.00	0.00
Support	T.O.S.A. - Implementation Associate	4.00	5.00	4.00	(1.00)
Support		178.73	203.93	202.53	(1.40)
ALL		1,426.72	1,467.13	1,459.44	(7.68)

\* = 5.0 FTE extra Grade 1 built in the budget but not allocated to a building as of 5/4/20

\*\* = 5.0 FTE extra EBD built in the budget but not allocated to a building as of 5/4/20

## Paraprofessional Full-Time Equivalents

Category	Job Titles	2018-2019 Original	2019-20 Original	2020-2021 Original	Change
ElemEd	Behavioral Support Para	5.06	5.06	4.47	(0.59)
ElemEd	Elem Para	80.22	74.97	67.53	(7.44)
ElemEd	Elem Para - Spanish Immersion	0.00	0.00	4.06	4.06
ElemEd	Elem Para Library Media	10.78	10.06	10.88	0.82
ElemEd		96.06	90.09	86.94	(3.16)
SecEd	Alternative to Suspension	1.00	0.00	0.00	0.00
SecEd	Middle School Right Fit Para	0.00	2.00	1.63	(0.38)
SecEd	Sec Para	18.06	16.56	15.44	(1.13)
SecEd	Sec Para ALC	2.50	3.25	2.50	(0.75)
SecEd	Sec Para ALC Day Care	1.75	1.75	1.75	0.00
SecEd	Sec Para ALC Day Care Year-Round	1.00	1.00	1.00	0.00
SecEd	Sec Para Computer Lab	0.94	0.94	0.94	0.00
SecEd	Sec Para Hall Monitor	2.34	1.66	1.56	(0.09)
SecEd	Sec Para Instruction	0.88	0.88	0.88	0.00
SecEd	Sec Para Library	5.75	6.50	6.38	(0.13)
SecEd	Sec Para Parking Lot Monitor	1.94	1.00	1.00	0.00
SecEd	Sec Para Quarry Hill	0.75	0.75	0.75	0.00
SecEd	Sec Para Security	11.69	15.06	15.31	0.25
SecEd	Sec Para Shopper	0.25	0.25	0.25	0.00
SecEd	Sec Para Study	1.00	0.88	0.88	0.00
SecEd	Sec Para TV	1.00	1.00	0.00	(1.00)
SecEd	Sec Para Vo Tech	0.88	0.88	0.88	0.00
SecEd		51.72	54.34	51.13	(3.22)
SPED	District Bus Driver Paraprofessional	0.88	0.88	0.88	0.00
SPED	SSS Para ASD	26.81	31.72	34.44	2.72
SPED	SSS Para Behavior Aid	3.28	4.09	3.28	(0.81)
SPED	SSS Para Bilingual Specialist	0.75	0.75	0.75	0.00
SPED	SSS Para Care & Treatment	0.88	0.00	0.00	0.00
SPED	SSS Para DCD-MM	44.50	43.72	39.63	(4.09)
SPED	SSS Para DCD-SP	60.03	67.31	67.44	0.13
SPED	SSS Para DHH & Blind Intervener	0.88	0.88	0.88	0.00
SPED	SSS Para DHH Notetaker	9.31	9.31	8.50	(0.81)
SPED	SSS Para DHH Support	1.56	1.56	1.56	0.00
SPED	SSS Para Due Process	3.63	2.94	2.94	0.00
SPED	SSS Para EBD	110.69	109.72	102.69	(7.03)
SPED	SSS Para EBD/LD	2.41	3.22	3.22	0.00
SPED	SSS Para EC/SE	35.15	34.56	36.50	1.94
SPED	SSS Para EC/SE Support	1.56	1.56	1.56	0.00
SPED	SSS Para LD	7.38	8.16	6.06	(2.09)
SPED	SSS Para Multi Disability	10.63	11.47	17.00	5.53
SPED	SSS Para OHD	3.97	3.97	3.97	0.00
SPED	SSS Para PI	5.69	4.97	4.97	0.00
Support	SSS Para Support	0.00	0.88	0.00	(0.88)
SPED	SSS Para TBI	0.00	0.00	0.91	0.91

## Paraprofessional Full-Time Equivalents

Category	Job Titles	2018-2019 <i>Original</i>	2019-20 <i>Original</i>	2020-2021 <i>Original</i>	<i>Change</i>
SPED	SSS Para VIS	1.59	1.59	1.59	0.00
SPED	Transportation Para	30.81	30.81	30.81	0.00
SPED	Transportation Special Ed Office	1.00	1.00	1.00	0.00
SPED	Van Driver	15.06	15.06	15.06	0.00
SPED		378.43	390.13	385.63	(4.50)
Support	504 Para	0.00	1.84	1.84	0.00
Support	Bilingual Specialist	12.38	13.63	13.44	(0.19)
Support	Certified Nursing Assistant	0.81	1.72	0.81	(0.91)
Support	English Learner Para	10.13	9.38	9.38	0.00
Support	Paraprofessional Trainer	1.00	0.00	0.00	0.00
Support	SNS Paraprofessional	0.00	0.00	0.56	0.56
Support		24.31	26.56	26.03	(0.53)
ALL		550.53	561.12	549.72	(11.40)

## Other Full-Time Equivalents

### Clerical, Community Education, Maintenance, Non-Schedule, Off-Schedule, and Student Nutrition Services

Category	Job Titles	2018-2019 Original	2019-20 Original	2020-2021 Original	Change
CLER	Accounting Technician	1.00	1.00	2.00	1.00
CLER	Accounts Payable Lead	1.00	1.00	1.00	0.00
CLER	Adult Enrichment Secretary	1.00	1.00	1.00	0.00
CLER	American Indian Secretary	0.00	0.25	0.00	(0.25)
CLER	Assessment Secretary	0.00	0.00	1.88	1.88
CLER	Assistant Principal's Secretary	9.00	8.00	7.00	(1.00)
CLER	Attendance Secretary	5.00	5.00	5.00	0.00
CLER	Benefit Membership Specialist	1.00	1.00	1.00	0.00
CLER	Budget Secretary	2.81	2.81	2.81	0.00
CLER	Buyer	1.00	1.00	1.00	0.00
CLER	Community Education Receptionist	1.00	1.00	1.00	0.00
CLER	Community Education Secretary	5.40	5.40	5.40	0.00
CLER	Community Programs Secretary	0.00	0.00	0.75	0.75
CLER	Copy Specialist	2.00	2.00	2.00	0.00
CLER	Curriculum & Instruction Secretary	1.00	1.00	1.00	0.00
CLER	ECFE Secretary	0.75	0.75	0.75	0.00
CLER	ECFS Secretary	0.63	0.63	0.63	0.00
CLER	Employee Support Specialist	1.00	1.00	1.00	0.00
CLER	Facilities & Grounds Secretary	1.00	1.00	1.00	0.00
CLER	Fixed Assets Technician	1.00	1.00	1.00	0.00
CLER	Graduate Induction Program Secretary	0.41	0.41	0.00	(0.41)
CLER	Graphic Designer	0.69	0.69	0.00	(0.69)
CLER	Guidance Office Secretary	3.00	3.00	2.00	(1.00)
CLER	Guidance/Registrar Secretary	0.00	0.00	0.00	0.00
CLER	Human Resources Receptionist/Secretary	1.00	1.00	0.00	(1.00)
CLER	Instructional Technology Secretary	1.00	1.00	1.00	0.00
CLER	Insurance Claims Examiner	4.00	3.00	3.00	0.00
CLER	Lead Copy Specialist	1.00	1.00	1.00	0.00
CLER	Library Secretary	0.88	0.00	0.00	0.00
CLER	Media Secretary	1.00	1.00	1.00	0.00
CLER	Montessori Secretary	0.00	0.00	0.00	0.00
CLER	Office Manager for Activities/Athletics	3.00	3.00	3.00	0.00
CLER	Office Manager for Elementary School	16.00	16.00	16.00	0.00
CLER	Office Manager for Facilities Services	1.00	1.00	1.00	0.00
CLER	Office Manager for Secondary School	9.00	9.00	9.00	0.00
CLER	Office Manager for SNS	1.00	1.00	1.00	0.00
CLER	Office Manager for Student Services	1.00	1.00	1.00	0.00
CLER	Payroll Lead	1.00	1.00	1.00	0.00
CLER	Payroll Technician	2.00	2.00	2.00	0.00
CLER	Preschool Screening Secretary	0.60	0.60	0.60	0.00
CLER	Receptionist/Secretary	15.98	17.63	16.69	(0.94)
CLER	Registration & Records Secretary	2.00	2.00	2.00	0.00
CLER	Secondary Office Secretary	0.94	2.19	1.38	(0.81)
CLER	SNS Secretary	0.75	0.75	0.75	0.00
CLER	Staff Development Secretary	0.88	0.88	0.88	0.00
CLER	Technology Secretary	0.69	0.69	0.69	0.00
CLER	Title Secretary	0.50	0.50	0.50	0.00
CLER	Total Rewards Specialist	1.00	1.00	1.00	0.00
CLER	Transportation Router	1.00	1.00	0.00	(1.00)

## Other Full-Time Equivalents

### Clerical, Community Education, Maintenance, Non-Schedule, Off-Schedule, and Student Nutrition Services

Category	Job Titles	2018-2019 Original	2019-20 Original	2020-2021 Original	Change
CLER		106.88	107.16	103.69	(3.47)
CE	ECFE Teaching Assistant	12.84	13.18	13.18	0.00
MAINT	Assistant Custodian Engineer II	16.00	11.00	7.00	(4.00)
MAINT	Carpenter Lead	1.00	1.00	1.00	0.00
MAINT	Carpenter/Locksmith	1.00	1.00	1.00	0.00
MAINT	Custodian Engineer II	15.00	15.00	15.00	0.00
MAINT	Custodian Engineer IV	8.00	8.00	8.00	0.00
MAINT	Custodian I	39.00	39.00	39.00	0.00
MAINT	Custodian II	20.00	25.00	30.00	5.00
MAINT	Custodian Lead	6.00	6.00	6.00	0.00
MAINT	Grounds Equipment Operator	6.00	6.00	6.00	0.00
MAINT	Grounds Equipment Operator Lead	1.00	1.00	1.00	0.00
MAINT	Locksmith/Carpenter	1.00	0.00	0.00	0.00
MAINT	Operating Engineer	6.00	6.00	3.00	(3.00)
MAINT	Truck Driver	3.00	3.00	3.00	0.00
MAINT	Truck Driver Lead	1.00	1.00	1.00	0.00
MAINT	Utility Support Technician	2.00	3.00	5.00	2.00
MAINT		126.00	126.00	126.00	0.00
NON	DHH Sign Language Interpreter	0.81	0.81	2.50	1.69
NON	Health Office Nurse	24.97	25.03	24.81	(0.22)
NON	Health Office Nurse Non-Public	1.61	1.61	1.61	0.00
NON	Mental Health Practitioner	28.00	29.00	30.00	1.00
NON	Minority Liaison	2.47	1.00	1.00	0.00
NON		57.86	57.46	59.93	2.47
OFF	Accountant	4.00	4.00	4.00	0.00
OFF	Activities Director	3.00	3.00	3.00	0.00
OFF	Adult Literacy Program Manager of Operations	1.00	1.00	1.00	0.00
OFF	Adult Literacy Intake and Assessment Specialist	1.81	1.81	1.31	(0.50)
OFF	Adult Literacy Program	2.69	2.75	2.44	(0.31)
OFF	American Indian Liaison	1.00	1.00	1.00	0.00
OFF	Assistant Coordinator of Construction Services	0.00	0.00	1.00	1.00
OFF	Assistant Coordinator of Maintenance Services	1.00	1.00	1.00	0.00
OFF	Assistant Coordinator of SNS	1.00	1.00	1.00	0.00
OFF	Assistant Director of Technology	1.00	1.00	1.00	0.00
OFF	Assistant Manager of Transportation	1.00	1.00	1.00	0.00
OFF	Assistant to the Superintendent	1.00	1.00	1.00	0.00
OFF	Assistant Transportation Coordinator	1.00	1.00	1.00	0.00
OFF	Budget Monitor	1.00	1.00	1.00	0.00
OFF	Chemical Health Specialist	2.50	2.50	2.50	0.00
OFF	Clinic Coordinator	0.00	1.00	1.00	0.00
OFF	Collaborative Coordinator	1.00	1.00	1.00	0.00
OFF	Communications Specialist/Digital Media	1.00	1.00	1.00	0.00
OFF	Communications Specialist/Graphic Design	1.00	0.00	0.00	0.00
OFF	Community Education Program Coordinator	0.00	1.00	1.00	0.00
OFF	Community Education Senior Program Specialist	0.00	1.00	1.00	0.00

## Other Full-Time Equivalents

### Clerical, Community Education, Maintenance, Non-Schedule, Off-Schedule, and Student Nutrition Services

Category	Job Titles	2018-2019 Original	2019-20 Original	2020-2021 Original	Change
OFF	Community Education Data Specialist	0.63	0.63	0.81	0.19
OFF	Community Education Operations Manager	1.30	1.30	1.00	(0.30)
OFF	Construction Project Assistant	1.00	1.00	0.00	(1.00)
OFF	Construction Services Project Engineer	0.00	0.00	1.00	1.00
OFF	Coordinator of Adult Enrichment	0.88	0.88	0.88	0.00
OFF	Coordinator of Adults with Disabilities	0.75	0.75	0.75	0.00
OFF	Coordinator of Bilingual Services	1.00	1.00	1.00	0.00
OFF	Coordinator of Construction Services	1.00	1.00	1.00	0.00
OFF	Coordinator of ECFE	1.00	0.00	0.00	0.00
OFF	Coordinator of ECFE Screening	0.69	0.69	0.69	0.00
OFF	Coordinator of Facilities Scheduling	1.00	1.00	1.00	0.00
OFF	Coordinator of Facility Services	1.00	1.00	1.00	0.00
OFF	Coordinator of Family Engagement & Community Partnerships	1.00	0.00	0.00	0.00
OFF	Coordinator of Health & Safety	1.00	1.00	1.00	0.00
OFF	Coordinator of Human Resources	1.00	1.00	1.00	0.00
OFF	Coordinator of Maintenance Services	1.00	1.00	1.00	0.00
OFF	Coordinator of School Readiness	0.63	1.00	1.00	0.00
OFF	Coordinator of Student Nutrition Service	1.00	1.00	1.00	0.00
OFF	Coordinator of Total Rewards	1.00	1.00	1.00	0.00
OFF	Coordinator of Transition & Fostering Connections	1.00	1.00	1.00	0.00
OFF	Coordinator of Truancy & Family Support	1.00	1.00	1.00	0.00
OFF	Coordinator of Youth Enrichment	0.75	0.75	1.00	0.25
OFF	Coordinator of Youth Sports	1.00	1.00	0.00	(1.00)
OFF	Customer Care Specialist	2.00	2.00	2.00	0.00
OFF	Database & Software Support Supervisor	1.00	1.00	1.00	0.00
OFF	Dietitian	1.00	1.00	1.00	0.00
OFF	Digital Video Specialist	0.00	0.00	1.00	1.00
OFF	Electronic Repair Technician	1.00	1.00	1.00	0.00
OFF	Equity Specialist	3.00	3.00	4.00	1.00
OFF	Facility Manager High School	3.00	3.00	3.00	0.00
OFF	Facility Manager Middle School	3.00	3.00	3.00	0.00
OFF	Family & Community Liaison	0.63	0.50	0.50	0.00
OFF	Health & Absence Support Specialist	1.00	1.00	1.00	0.00
OFF	Human Resources Data Specialist	1.00	1.00	1.00	0.00
OFF	Human Resources Staffing Team Leader	1.00	1.00	1.00	0.00
OFF	LEAP Coordinator	1.00	1.00	1.00	0.00
OFF	Manager of Accounting	1.00	1.00	1.00	0.00
OFF	Manager of Budgeting	1.00	1.00	1.00	0.00
OFF	Manager of Early Childhood Family Services	1.00	1.00	1.00	0.00
OFF	Manager of Purchasing	1.00	1.00	1.00	0.00
OFF	Manager of Registration & Records	1.00	1.00	1.00	0.00
OFF	Manager of Transportation	1.00	1.00	1.00	0.00
OFF	Manager of Youth Services	1.00	1.00	1.00	0.00
OFF	Marketing & Communication Analyst	0.00	1.00	1.00	0.00
OFF	Network Analyst	4.00	4.00	5.00	1.00
OFF	Network Support Services Supervisor	1.00	1.00	1.00	0.00
OFF	Office Manager for Business Services	1.00	1.00	0.00	(1.00)
OFF	Office Manager for Communications & Technology	1.00	1.00	1.00	0.00
OFF	Office Manager for Curriculum & Instruction	1.00	1.00	1.00	0.00



## Other Full-Time Equivalents

### Clerical, Community Education, Maintenance, Non-Schedule, Off-Schedule, and Student Nutrition Services

Category	Job Titles	2018-2019 Original	2019-20 Original	2020-2021 Original	Change
OFF	Office Manager for Elementary & Secondary	1.00	1.00	1.00	0.00
OFF	Office Manager for Human Resources	1.00	1.00	1.00	0.00
OFF	Office Manager for Student Services	1.00	1.00	1.00	0.00
OFF	Outreach and Grant Coordinator	0.50	0.50	0.50	0.00
OFF	Planetarium Director	1.00	1.00	1.00	0.00
OFF	Program Coordinator - Preschool Enrichment	0.00	0.25	0.25	0.00
OFF	Programmer/Analyst	1.00	1.00	1.00	0.00
OFF	Quarry Hill Executive Director	0.63	0.63	0.63	0.00
OFF	Registration & Records Assistant	1.00	1.00	1.00	0.00
OFF	Research & Assessment Technician	1.00	1.00	1.00	0.00
OFF	SACC Activities Coordinator	1.00	1.00	1.00	0.00
OFF	SACC Team Leader	4.00	6.00	6.00	0.00
OFF	SACC Team Leader - Inclusion Specialist	4.00	4.00	4.00	0.00
OFF	Safe Routes to School Coordinator	0.00	0.00	1.00	1.00
OFF	SNS Elementary Coordinator	1.00	1.00	1.00	0.00
OFF	SNS Executive Chef	1.00	1.00	1.00	0.00
OFF	SNS Extended Meals Coordinator	1.00	1.00	1.00	0.00
OFF	Software Support Specialist/Business	1.00	1.00	1.00	0.00
OFF	Software Support Specialist/Student	2.00	2.00	2.00	0.00
OFF	Special Education Transportation Routing	0.00	0.00	1.00	1.00
OFF	Staffing Specialist	2.00	2.00	3.00	1.00
OFF	Student Resiliency Specialist	0.00	2.72	4.53	1.81
OFF	Student Services Specialist	1.00	1.00	1.00	0.00
OFF	Student Services Support Specialist	0.00	0.00	1.00	1.00
OFF	Superintendent's Secretary	1.00	1.00	1.00	0.00
OFF	Technical Analyst	10.00	9.00	9.00	0.00
OFF	Technical Analyst Lead	2.00	3.00	3.00	0.00
OFF	Technology & Digital Learning Supervisor	1.00	1.00	1.00	0.00
OFF	Technology Repair Supervisor	1.00	1.00	1.00	0.00
OFF	Technology Repair Technician	1.00	1.00	1.00	0.00
OFF	Tier 2 Lead Support Analyst	1.00	1.00	0.00	(1.00)
OFF	Tier 2 Support Analyst	3.00	3.00	3.00	0.00
OFF	Total Rewards Supervisor	1.00	1.00	1.00	0.00
OFF	Transportation Data Management	1.00	1.00	1.00	0.00
OFF	TV Studio Coordinator	1.00	1.00	1.00	0.00
OFF	Utility Support Lead	1.00	1.00	1.00	0.00
OFF	Youth Housing Specialist	0.00	0.00	1.00	1.00
OFF		130.36	136.64	143.78	7.14
SNS	Baker	0.94	0.94	0.94	0.00
SNS	Cashier	4.81	4.81	4.81	0.00
SNS	Elementary Lead	13.25	14.06	13.53	(0.53)
SNS	SNS Assistant Nutrition Manager	6.75	7.44	8.53	1.09
SNS	SNS Associate	49.06	48.34	51.09	2.75
SNS	SNS Middle School Manager	0.00	1.00	1.00	0.00
SNS	SNS Nutrition Manager	3.00	3.00	3.00	0.00
SNS		77.81	79.59	82.91	3.31
ALL		511.76	520.03	529.47	9.45



## APPENDIX 2

The purpose of Appendix 2 is to show the number of full-time equivalent positions included in the proposed budget (2020-2021) by building location. Each line indicates the building location of the position and each column indicates the contract group.

2020-2021 Full-Time Equivalents by Building by Contract Group as of 5/14/2020

Enrollment as of 5/14/2020		Principals	Teachers	Paraprofessionals	Non-Schedule	Student Nutrition Services	Community Education (ECE/ teaching assistants only)	Clerical	Maintenance	Off-Schedule	Administrators	Superintendent	Cabinet	School Board	Building Total
<b>Elementary Schools</b>															
Bamber Valley	813	3.00	60.46	15.63	2.56	2.34		2.00	4.00						89.99
Bishop	438	2.00	37.30	11.44	0.81	1.47		1.94	2.50						57.46
Churchill	284	1.00	20.61	7.50	0.81	0.69		1.00	1.63						33.23
Elton Hills	440	2.00	39.60	9.00	0.81	1.66		2.00	2.50						57.57
Folwell	316	1.00	22.58	5.34	0.81	0.97		1.00	2.00						33.71
Franklin	579	3.00	56.88	24.25	2.94	4.09		2.00	4.00	1.50					98.66
Gage	701	3.00	69.83	26.56	3.94	4.09		2.00	4.00						113.42
Gibbs	805	2.00	58.08	15.72	0.94	2.19		2.00	4.00						84.92
Hoover	260	1.00	21.72	8.88	2.81	0.88		1.00	2.00						38.28
Jefferson	608	2.00	51.97	23.97	0.81	1.97		2.00	4.00						86.72
Lincoln	469	1.00	32.05	6.91	0.81	1.34		2.00	2.25						46.36
Longfellow	309	1.00	25.27	7.47	0.81	1.31		1.00	2.00						38.86
Montessori	191		8.32	0.72											9.04
Phewood	361	1.00	24.53	7.38	2.43	1.09		1.00	1.75						39.17
Riverside	414	3.00	53.71	22.94	2.94	2.41		2.00	4.00						90.99
Sunset Terrace	637	3.00	56.42	24.69	1.94	2.13		2.00	4.00						94.17
Washington	343	1.00	25.20	9.88	2.81	1.00		1.00	2.00						42.89
<b>Middle Schools</b>															
Friedell	470	2.00	27.70	8.94	0.94	1.50		1.88	2.00						44.95
John Adams	1,116	3.00	83.85	22.13	4.38	6.69		3.00	5.00	1.00					129.04
Kellogg	1,151	3.00	75.80	20.25	2.00	6.69		3.00	5.00	1.00					116.74
Willow Creek	1,052	3.00	78.15	20.84	3.00	5.63		3.00	5.00	1.00					119.62
<b>High Schools</b>															
Century	1,598	4.00	90.80	24.91	2.00	8.84		6.88	9.00	3.91					150.33
John Marshall	1,665	4.00	105.85	28.41	2.38	10.22		6.88	9.00	4.91	1.00				172.63
Mayo	1,971	4.00	109.43	35.00	2.88	10.75		6.94	9.00	5.72					183.71
<b>Other Schools</b>															
ALC	210	2.00	31.70	9.56	0.38	1.53		4.50	2.50	2.50					54.67
C-TECH		1.00	8.60					0.88		1.00					11.48
ESC Phoenix Academy	65	1.00	19.29	23.66	8.81			1.00							53.76
ESC RAIL	72	1.00	11.20	19.59											31.79
Hawthorne			12.97					1.00	2.00	5.25	1.00				21.22
Hoover Early Learning	139		49.40	25.00	1.00			0.88	1.38						78.65
INCubatoredu			0.30												0.30
LEAP	2		0.75							1.00					1.75
Middle School Right Fit	9	1.00	3.05	1.63					1.50						5.68
Mighty Oaks			17.88	13.81	0.44		13.18	1.00	2.00	23.38	1.00		1.00		35.63
Northrop	54		31.51		0.75			9.06							80.87
P-TECH		1.00	1.00												2.00
PrairieCare			3.00	2.44											5.44
Project Search			1.00	1.94											2.94
Quarry Hill	0		1.17	0.75						0.63					2.55
Von Wald Group Home			1.20	0.81											2.01
<b>Service &amp; Support Buildings</b>															
Edison		3.00	11.75	15.25				20.13	2.00	43.00	6.00	1.00	6.00		108.13
ESC			1.00	0.81		1.44		1.00	2.00						4.81
FSC			3.00					6.75	21.50	14.00	1.00		1.00		48.69
TSSC									0.50	34.00					34.50
<b>District Wide</b>	311		13.59	45.75	2.00									7.00	68.34
<b>ALL</b>	17,853	63.00	1,459.44	549.72	59.93	82.91	13.18	103.69	126.00	143.78	10.00	1.00	8.00	7.00	2,627.64

It is typical at this time of year to be showing a decrease in students as there are many who still register from May to September.

2019-2020 Full-Time Equivalents by Building by Contract Group as of 5/13/2019

Enrollment 10/1/2019		Principals	Teachers	Paraprofessionals	Non-Schedule	Student Nutrition Services	Community Education (ECFE teaching assistants only)	Clerical	Maintenance	Off-Schedule	Administrators	Superintendent	Cabinet	School Board	Building Total
<b>Elementary Schools</b>															
Bamber Valley	857	3.00	62.22	16.38	1.75	2.31		2.00	4.00						91.66
Bishop	425	1.00	35.25	13.13	0.81	1.34		2.00	2.50						56.03
Churchill	285	1.00	20.00	6.00	0.81	0.69		1.00	1.63						31.13
Elton Hills	432	2.00	38.60	9.84	0.81	1.66		2.00	2.50						57.41
Folwell	317	1.00	23.44	5.97	0.81	0.97		1.00	2.00						35.19
Franklin	614	3.00	62.33	25.94	2.94	3.72		2.00	4.00	1.50					105.42
Gage	742	3.00	71.62	27.56	3.94	3.28		2.00	4.00						115.40
Gibbs	822	2.00	56.96	15.06	0.94	2.19		2.00	4.00						83.15
Hoover	261	1.00	19.86	7.94	2.81	0.88		1.00	2.00						35.49
Jefferson	624	2.00	53.27	23.22	0.81	1.84		2.00	4.00						87.15
Lincoln	470	1.00	31.06	6.91	0.81	1.34		2.00	2.38						45.50
Longfellow	326	1.00	25.89	8.34	0.81	1.31		1.00	2.00						40.36
Montessori	193		8.32	1.38											9.70
Pinewood	371	1.00	25.86	7.22	2.43	1.00		1.00	1.63						40.13
Riverside	480	3.00	55.68	22.56	2.94	2.03		2.00	4.00						92.21
Sunset Terrace	668	3.00	58.46	23.13	1.94	2.00		2.00	4.00						94.52
Washington	349	1.00	24.03	9.06	2.81	1.00		1.00	2.00						40.91
<b>Middle Schools</b>															
Friedel	460	2.00	28.80	8.88	1.91	1.50		1.88	2.00						46.96
John Adams	1,126	3.00	87.65	25.38	4.50	6.44		3.00	6.00	2.00					137.96
Kellogg	1,171	3.00	75.35	23.56	2.00	6.44		3.00	6.00	1.00					120.35
Willow Creek	1,025	3.00	78.65	21.47	3.00	5.50		3.00	6.00	1.00					121.62
<b>High Schools</b>															
Century	1,553	4.00	89.10	26.59	2.00	8.84		6.94	9.00	3.91					150.38
John Marshall	1,725	4.00	106.55	30.03	2.00	10.22		7.88	9.00	3.91	1.00				174.58
Mayo	1,849	4.00	105.68	35.91	2.00	10.13		6.94	9.00	3.91					177.55
<b>Other Schools</b>															
ALC	380	2.00	31.00	10.31	0.50	1.53		4.50	2.50	2.50					54.84
C-TECH		1.00	7.60					0.75							9.35
ESC Phoenix Academy	80	1.00	18.26	22.81	6.81			1.00							49.89
ESC RAIL	72		11.20	18.69				0.88							30.76
Hawthorne			16.37					1.00	2.00	6.06					25.43
Hoover Early Learning	169		49.05	26.19	1.00			0.88	1.38						78.49
INCubatoredu			0.40												0.40
LEAP	8		0.50							1.00					1.50
Middle School Right Fit	19	1.00	2.00	2.00				1.00	1.50						5.00
Mighty Oaks	68		15.63	10.69	0.81			9.75	2.00	24.24	2.00		1.00		31.63
Northrop			31.51		0.75										82.42
P-TECH			3.00	2.44											0.00
PrairieCare			1.00	1.94											5.44
Project Search	7		1.17	0.75						0.63					2.94
Quarry Hill			2.20	0.81											2.55
Von Wald Group Home															3.01
<b>Service &amp; Support Buildings</b>															
Edison		4.00	10.00	15.50	2.00			21.38	2.00	42.00	5.00	1.00	6.00		108.88
ESC			2.73	1.81				1.00		1.00					8.54
FSC			4.00			1.44		6.41	18.50	8.00	1.00		1.00		40.34
TSSC									0.50	34.00					34.50
District Wide	348		14.89	45.75										7.00	67.64
ALL	18,296	61.00	1,467.13	561.13	57.46	79.59	13.18	107.16	126.00	136.64	9.00	1.00	8.00	7.00	2,634.28

Full-Time Equivalents by Building by Contract Group 2020-2021 compared to 2019-2020

	Projected Enrollment Change	Principals	Teachers	Paraprofessionals	Non-Schedule	Student Nutrition Services	Community Education (ECFE teaching assistants only)	Clerical	Maintenance	Off-Schedule	Administrators	Superintendent	Cabinet	School Board	Building Total
<b>Elementary Schools</b>															
Bamber Valley	(44)	0.00	(1.76)	(0.75)	0.81	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.67)
Bishop	13	1.00	2.05	(1.69)	0.00	0.13	0.00	(0.06)	0.00	0.00	0.00	0.00	0.00	0.00	1.43
Churchill	(1)	0.00	0.61	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.11
Elton Hills	8	0.00	1.00	(0.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.16
Folwell	(1)	0.00	(0.86)	(0.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.49)
Franklin	(35)	0.00	(5.45)	(1.69)	0.00	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6.76)
Gage	(41)	0.00	(1.79)	(1.00)	0.00	0.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.98)
Gibbs	(17)	0.00	1.12	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.78
Hoover	(1)	0.00	1.86	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.80
Jefferson	(16)	0.00	(1.30)	0.75	0.00	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.43)
Lincoln	(1)	0.00	0.99	0.00	0.00	0.00	0.00	0.00	(0.13)	0.00	0.00	0.00	0.00	0.00	0.86
Longfellow	(17)	0.00	(0.62)	(0.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.50)
Montessori	(2)	0.00	0.00	(0.66)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.66)
Pinewood	(10)	0.00	(1.33)	0.16	0.00	0.09	0.00	0.00	0.13	0.00	0.00	0.00	0.00	0.00	(0.95)
Riverside	(66)	0.00	(1.97)	0.38	0.00	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.22)
Sunset Terrace	(31)	0.00	(2.04)	1.56	0.00	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.36)
Washington	(6)	0.00	1.17	0.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.98
<b>Middle Schools</b>															
Friedell	10	0.00	(1.10)	0.06	(0.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2.01)
John Adams	(10)	0.00	(3.80)	(3.25)	(0.13)	0.25	0.00	0.00	(1.00)	(1.00)	0.00	0.00	0.00	0.00	(8.93)
Kellogg	(20)	0.00	0.45	(3.31)	0.00	0.25	0.00	0.00	(1.00)	0.00	0.00	0.00	0.00	0.00	(3.61)
Willow Creek	27	0.00	(0.50)	(0.63)	0.00	0.13	0.00	0.00	(1.00)	0.00	0.00	0.00	0.00	0.00	(2.00)
<b>High Schools</b>															
Century	45	0.00	1.70	(1.69)	0.00	0.00	0.00	(0.06)	0.00	0.00	0.00	0.00	0.00	0.00	(0.05)
John Marshall	(60)	0.00	(0.70)	(1.63)	0.38	0.00	0.00	(1.00)	0.00	1.00	0.00	0.00	0.00	0.00	(1.95)
Mayo	122	0.00	3.75	(0.91)	0.88	0.63	0.00	0.00	0.00	1.81	0.00	0.00	0.00	0.00	6.16
<b>Other Schools</b>															
ALC	(170)	0.00	0.70	(0.75)	(0.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.18)
C-TECH	0	0.00	1.00	0.00	0.00	0.00	0.00	0.13	0.00	1.00	0.00	0.00	0.00	0.00	2.13
ESC Phoenix Academy	(15)	0.00	1.03	0.84	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.87
ESC RAIL	0	1.00	0.00	0.91	0.00	0.00	0.00	(0.88)	0.00	0.00	0.00	0.00	0.00	0.00	1.03
Hawthorne	0	0.00	(3.40)	0.00	0.00	0.00	0.00	0.00	0.00	(0.81)	0.00	0.00	0.00	0.00	(4.21)
Hoover Early Learning	(30)	0.00	0.35	(1.19)	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.16
INCubatoredu	0	0.00	(0.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.10)
LEAP	(6)	0.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25
Middle School Right Fit	(10)	0.00	1.05	(0.38)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.68
Mighty Oaks	(14)	0.00	2.25	3.13	(0.38)	0.00	0.00	(0.69)	0.00	(1.00)	0.00	0.00	0.00	0.00	4.00
Northrop	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.86)	0.00	0.00	0.00	0.00	(1.55)
P-TECH	0	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
PrairieCare	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Project Search	(7)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarry Hill	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Von Wald Group Home	0	0.00	(1.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Service &amp; Support Buildings</b>															
Edison	0	(1.00)	1.75	(0.25)	(2.00)	0.00	0.00	(1.25)	0.00	1.00	0.00	0.00	0.00	0.00	(0.75)
ESC	0	0.00	(1.73)	(1.00)	0.00	0.00	0.00	0.00	0.00	(1.00)	0.00	0.00	0.00	0.00	(3.73)
FSC	0	0.00	(1.00)	0.00	0.00	0.00	0.00	0.34	3.00	6.00	0.00	0.00	0.00	0.00	8.34
TSSC	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
District Wide	(37)	0.00	(1.30)	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.70
ALL	(443)	2.00	(7.68)	(11.41)	2.47	3.31	0.00	(3.47)	0.00	7.14	1.00	0.00	0.00	0.00	(6.64)

It is typical at this time of year to be showing a decrease in students as there are many who still register from May to September.



# APPENDIX 3

The purpose of Appendix 3 is to detail out the budget as it is coded in the District's official finance system software (Skyward). Each District fund has a one-page summary listing the major revenue sources on one line and the major expenditure objects on one line. This is a very condensed view of the budget; if each line item were shown individually, it would be 22,161 budget line items.

The 2018-2019 Actual Activity column indicates how much was actually received or actually expended in the previous completed fiscal year. The 2019-2020 Original Budget shows the amount the School Board approved on June 18, 2019, to begin the school year. The 2019-2020 Revised Budget is the School Board approved budget as of March 31, 2020. The 2020-2021 Original Budget is the amount proposed to the School Board for approval on May 26, 2020.

When comparing 2019-2020 to 2020-2021, please note that some unspent funds from 2018-2019 were added as "carry-over" into 2019-2020 – usually only at the school building level for supplies and materials or for construction projects. Sometimes when comparing 2019-2020 to 2020-2021 there may show a reduction in spending due to intentional proposed reductions in spending as well as the lack of "carry-over" funds in the original budget.

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19	2019-20	2019-20	2020-21
							Actual Activity	Original Budget	Revised Budget	Original Budget
01						General Fund				
R						Revenue				
01 R						0-- Local Revenues	48,201,792	48,286,131	48,739,592	46,411,753
01 R						2-- State Revenues	140,623,963	144,935,014	144,289,136	147,138,996
01 R						3-- State Aids Received from Minne	34,236,481	32,378,643	37,101,215	38,783,895
01 R						4-- Federal Aids Received through	7,254,012	6,837,634	9,301,716	6,582,673
01 R						5-- Federal Aid Received Directly	13,545	12,292	11,947	11,743
01 R						6-- Local Sales, Insurance Recover	7,623,485	20,000	86,807	540,000
01 R						--- Revenue	237,953,278	232,469,714	239,530,413	239,469,060
E						Expense				
01 E						1-- Salaries and Wages	130,991,194	138,433,356	139,154,263	141,288,825
01 E						2-- Employee Benefits	52,239,928	52,940,072	54,053,355	55,145,218
01 E						3-- Purchased Services	28,566,189	28,938,768	31,584,474	30,084,588
01 E						4-- Supplies and Materials	9,504,536	6,768,707	11,560,348	7,642,937
01 E						5-- Capital Expenditures	3,145,335	1,911,855	4,971,555	3,620,303
01 E						7-- Debt Service	3,203,299	3,203,826	3,203,826	3,002,221
01 E						8-- Other Expenditures	703,954	226,812	1,494,120	614,166
01 E						9-- Other Financing Uses	0	20,000	0	0
01 E						--- Expense	228,354,435	232,443,396	246,021,941	241,398,258
01 -						--- General Fund	9,598,843	26,318	-6,491,528	-1,929,198
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 Actual Activity	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Original Budget
02						Food Service Fund				
R						Revenue				
02	R					0-- Local Revenues	158,305	81,000	74,000	21,000
02	R					3-- State Aids Received from Minne	516,264	495,926	437,565	520,051
02	R					4-- Federal Aids Received through	4,832,028	5,236,525	4,971,905	5,501,332
02	R					6-- Local Sales, Insurance Recover	3,540,677	3,647,684	3,145,441	3,678,950
02	R					--- Revenue	9,047,274	9,461,135	8,628,911	9,721,333
E						Expense				
02	E					1-- Salaries and Wages	2,500,564	2,486,493	2,515,952	2,582,474
02	E					2-- Employee Benefits	906,676	945,236	884,608	946,531
02	E					3-- Purchased Services	387,957	312,100	363,592	326,100
02	E					4-- Supplies and Materials	4,583,109	4,828,794	4,427,937	5,128,526
02	E					5-- Capital Expenditures	237,433	350,000	515,000	483,494
02	E					8-- Other Expenditures	285,273	345,910	353,804	354,723
02	E					--- Expense	8,901,012	9,268,533	9,060,893	9,821,848
02	-					--- Food Service Fund	146,262	192,602	-431,982	-100,515
							=====	=====	=====	=====

						2018-19	2019-20	2019-20	2020-21	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
04						Community Service Fund				
R						Revenue				
04	R					0-- Local Revenues	8,791,641	9,345,816	9,584,641	9,872,870
04	R					2-- State Revenues	4,795	0	5,543	0
04	R					3-- State Aids Received from Minne	3,828,914	3,514,047	3,926,883	3,829,556
04	R					4-- Federal Aids Received through	841,327	828,052	1,597,079	117,000
04	R					--- Revenue	13,466,677	13,687,915	15,114,146	13,819,426
E						Expense				
04	E					1-- Salaries and Wages	7,733,127	8,335,436	8,711,521	8,347,149
04	E					2-- Employee Benefits	2,370,857	2,534,200	2,658,617	2,469,192
04	E					3-- Purchased Services	2,007,725	1,961,297	2,510,154	1,733,676
04	E					4-- Supplies and Materials	648,878	519,177	974,234	855,413
04	E					5-- Capital Expenditures	0	23,250	17,750	22,500
04	E					8-- Other Expenditures	30,237	36,409	34,455	33,522
04	E					--- Expense	12,790,824	13,409,769	14,906,731	13,461,452
04	-					--- Community Service Fund	675,853	278,146	207,415	357,974
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 Actual Activity	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Original Budget
06						Building Construction Fund				
R						Revenue				
06	R					0-- Local Revenues	413,976	0	1,230,600	1,101,000
06	R					6-- Local Sales, Insurance Recover	24,736,847	0	182,311,562	0
06	R					--- Revenue	25,150,823	0	183,542,162	1,101,000
E						Expense				
06	E					3-- Purchased Services	2,125,096	0	6,394,297	5,406,145
06	E					4-- Supplies and Materials	0	0	16,051	0
06	E					5-- Capital Expenditures	11,487,459	0	23,848,381	68,801,698
06	E					--- Expense	13,612,555	0	30,258,729	74,207,843
06	-					--- Building Construction Fund	11,538,268	0	153,283,433	-73,106,843
							=====	=====	=====	=====

						2018-19	2019-20	2019-20	2020-21	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
07						Debt Service Fund				
R						Revenue				
07	R			0--		Local Revenues	9,076,903	9,828,894	9,725,478	20,806,100
07	R			2--		State Revenues	96,088	0	96,416	0
07	R			3--		State Aids Received from Minne	581,123	620,552	620,552	696,046
07	R			6--		Local Sales, Insurance Recover	949,441	0	4,928	0
07	R			---		Revenue	10,703,555	10,449,446	10,447,374	21,502,146
E						Expense				
07	E			7--		Debt Service	9,910,288	11,216,509	11,216,509	20,668,837
07	E			---		Expense	9,910,288	11,216,509	11,216,509	20,668,837
07	-			---		Debt Service Fund	793,267	-767,063	-769,135	833,309

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 Actual Activity	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Original Budget
08						FSA Plan & HRA Trust Fund				
R						Revenue				
08	R			0--		Local Revenues	3,012,010	1,905,000	4,008,750	3,662,000
08	R			---		Revenue	3,012,010	1,905,000	4,008,750	3,662,000
E						Expense				
08	E			3--		Purchased Services	2,544,687	2,381,000	4,605,500	3,690,000
08	E			---		Expense	2,544,687	2,381,000	4,605,500	3,690,000
08	-			---		FSA Plan & HRA Trust Fund	467,323	-476,000	-596,750	-28,000
							=====	=====	=====	=====



FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 Actual Activity	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Original Budget
10						Non-Allocated Fund				
R						Revenue				
10	R					0-- Local Revenues	1,686,207	0	1,061,540	0
10	R					--- Revenue	1,686,207	0	1,061,540	0
E						Expense				
10	E					1-- Salaries and Wages	19,717	0	12,393	0
10	E					2-- Employee Benefits	4,906	0	885	0
10	E					3-- Purchased Services	831,033	0	416,194	0
10	E					4-- Supplies and Materials	555,850	0	1,568,698	0
10	E					5-- Capital Expenditures	78,020	0	0	0
10	E					8-- Other Expenditures	19,784	0	37,625	0
10	E					--- Expense	1,509,310	0	2,035,795	0
10	-					--- Non-Allocated Fund	176,897	0	-974,255	0

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 Actual Activity	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Original Budget
15						Building Construction Fund 15				
R						Revenue				
15	R					0-- Local Revenues	11,752	0	2,710	0
15	R					--- Revenue	11,752	0	2,710	0
E						Expense				
15	E					3-- Purchased Services	897	0	0	0
15	E					5-- Capital Expenditures	104,985	0	475,726	0
15	E					--- Expense	105,882	0	475,726	0
15	-					--- Building Construction Fund 15	-94,130	0	-473,016	0

						2018-19	2019-20	2019-20	2020-21	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
18						Custodial Fund				
R						Revenue				
18	R			0--		Local Revenues	0	0	7,514	0
18	R			---		Revenue	0	0	7,514	0
E						Expense				
18	E			8--		Other Expenditures	0	0	7,514	0
18	E			---		Expense	0	0	7,514	0
18	-			---		Custodial Fund	0	0	0	0
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 Actual Activity	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Original Budget
19						Building Construction Fund 19				
R						Revenue				
19	R					0-- Local Revenues	1,350	0	1,000	0
19	R					--- Revenue	1,350	0	1,000	0
E						Expense				
19	E					3-- Purchased Services	145	0	0	0
19	E					5-- Capital Expenditures	0	0	72,211	0
19	E					--- Expense	145	0	72,211	0
19	-					--- Building Construction Fund 19	1,205	0	-71,211	0

						2018-19	2019-20	2019-20	2020-21	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
20						Workers Compensation Fund				
R						Revenue				
20	R			0--		Local Revenues	1,105,673	982,000	990,000	986,000
20	R			---		Revenue	1,105,673	982,000	990,000	986,000
E						Expense				
20	E			1--		Salaries and Wages	62,431	61,784	62,597	63,763
20	E			2--		Employee Benefits	29,735	30,133	30,579	29,781
20	E			3--		Purchased Services	933,070	1,042,765	1,042,745	1,113,178
20	E			4--		Supplies and Materials	645	1,000	910	1,000
20	E			8--		Other Expenditures	0	300	410	300
20	E			9--		Other Financing Uses	500,000	0	0	0
20	E			---		Expense	1,525,881	1,135,982	1,137,241	1,208,022
20	-			---		Workers Compensation Fund	-420,208	-153,982	-147,241	-222,022
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 Actual Activity	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Original Budget
25						Dental Trust Fund				
R						Revenue				
25	R					0-- Local Revenues	2,699,790	2,779,000	2,773,000	2,754,000
25	R					--- Revenue	2,699,790	2,779,000	2,773,000	2,754,000
E						Expense				
25	E					1-- Salaries and Wages	79,229	72,556	73,279	49,169
25	E					2-- Employee Benefits	35,614	33,384	33,673	19,509
25	E					3-- Purchased Services	2,396,755	2,591,200	2,590,000	2,696,200
25	E					4-- Supplies and Materials	2,404	3,300	4,300	3,300
25	E					8-- Other Expenditures	150	0	200	0
25	E					--- Expense	2,514,152	2,700,440	2,701,452	2,768,178
25	-					--- Dental Trust Fund	185,638	78,560	71,548	-14,178

						2018-19	2019-20	2019-20	2020-21	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
29						Health Trust Fund				
R						Revenue				
29	R			0--		Local Revenues	30,751,371	30,468,000	30,453,000	30,370,000
29	R			---		Revenue	30,751,371	30,468,000	30,453,000	30,370,000
E						Expense				
29	E			1--		Salaries and Wages	234,291	240,319	229,595	264,577
29	E			2--		Employee Benefits	92,405	95,682	95,020	103,154
29	E			3--		Purchased Services	36,672,577	32,647,700	31,014,421	33,803,700
29	E			4--		Supplies and Materials	5,164	16,000	17,810	16,000
29	E			5--		Capital Expenditures	0	1,500	0	1,500
29	E			8--		Other Expenditures	260	300	500	300
29	E			---		Expense	37,004,697	33,001,501	31,357,346	34,189,231
29	-			---		Health Trust Fund	-6,253,326	-2,533,501	-904,346	-3,819,231



FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 Actual Activity	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Original Budget
30						Printing Services Fund				
R						Revenue				
30	R					0-- Local Revenues	438,543	413,000	413,000	631,880
30	R					--- Revenue	438,543	413,000	413,000	631,880
E						Expense				
30	E					1-- Salaries and Wages	100,419	97,664	98,457	100,289
30	E					2-- Employee Benefits	37,039	37,183	37,390	37,748
30	E					3-- Purchased Services	175,522	160,135	160,610	334,135
30	E					4-- Supplies and Materials	91,709	114,000	113,525	119,400
30	E					5-- Capital Expenditures	20,164	0	0	0
30	E					8-- Other Expenditures	49	0	0	0
30	E					--- Expense	424,902	408,982	409,982	591,572
30	-					--- Printing Services Fund	13,641	4,018	3,018	40,308

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 Actual Activity	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Original Budget
45						Postemployment Benefits Trust				
R						Revenue				
45	R					0-- Local Revenues	782,032	250,000	455,000	65,000
45	R					6-- Local Sales, Insurance Recover	2,098,210	2,210,782	2,272,174	2,425,994
45	R					--- Revenue	2,880,242	2,460,782	2,727,174	2,490,994
E						Expense				
45	E					2-- Employee Benefits	1,234,194	1,346,767	1,408,159	1,561,979
45	E					3-- Purchased Services	5,029	6,000	6,000	6,000
45	E					--- Expense	1,239,223	1,352,767	1,414,159	1,567,979
45	-					--- Postemployment Benefits Trust	1,641,019	1,108,015	1,313,015	923,015
							=====	=====	=====	=====

							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
50						Student Activities Fund				
R						Revenue				
50	R					0-- Local Revenues	0	0	777,978	0
50	R					--- Revenue	0	0	777,978	0
E						Expense				
50	E					3-- Purchased Services	0	0	243,125	0
50	E					4-- Supplies and Materials	0	0	395,633	0
50	E					8-- Other Expenditures	0	0	139,219	0



# APPENDIX 4

The purpose of Appendix 4 is to detail out the expenditure budget as it is coded in the District's official finance system software (Skyward). Each District fund has a summary listing the major program area. Most programs are defined explicitly for the District by MDE. Some programs are determined by the District to aid in tracking.

The 2018-2019 Actual Activity column indicates how much was actually received or actually expended in the previous completed fiscal year. The 2019-2020 Original Budget shows the amount the School Board approved on June 18, 2019, to begin the school year. The 2019-2020 Revised Budget is the School Board approved budget as of March 31, 2020. The 2020-2021 Original Budget is the amount proposed to the School Board for approval on May 26, 2020.

When comparing 2019-2020 to 2020-2021, please note that some unspent funds from 2018-2019 were added as "carry-over" into 2019-2020 – usually only at the school building level for supplies and materials or for construction projects. Sometimes when comparing 2019-2020 to 2020-2021 there may show a reduction in spending due to intentional proposed reductions in spending as well as the lack of "carry-over" funds in the original budget.

					2018-19	2019-20	2019-20	2020-21		
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
01						General Fund				
E						Expense				
01	E		010			Board Of Education	157,018	173,481	173,481	173,481
01	E		020			Superintendent	544,711	516,057	522,239	529,585
01	E		030			Elem & Sec Administration	726,438	780,443	645,702	635,062
01	E		050			School Administration	6,968,197	7,180,560	7,154,927	7,203,348
01	E		103			Communications & Marketing	398,681	399,696	416,962	424,664
01	E		104			Payroll	281,530	279,204	284,079	281,451
01	E		105			Human Resources	1,041,846	1,041,779	1,056,927	1,071,863
01	E		106			Elections	78,162	190,280	190,280	83,000
01	E		107			Other Administrative Support	0	0	1,035	0
01	E		108			Administrative Technology Serv	1,581,780	1,673,760	1,862,432	1,687,373
01	E		109			Registration & Records	336,894	333,772	340,273	342,858
01	E		110			Business Services	1,584,134	1,654,838	1,655,977	1,976,113
01	E		112			Purchasing	156,331	160,056	150,148	157,270
01	E		113			Research & Assessments	308,745	320,720	314,139	305,044
01	E		115			Mental Health Collaborative	124,198	123,548	244,704	145,559
01	E		116			Flex Spending Administration	45,490	43,863	43,549	43,573
01	E		201			Education - Kindergarten	5,817,011	5,897,189	6,179,634	6,414,247
01	E		203			Education - Elementary General	35,092,309	33,728,432	35,949,778	33,702,913
01	E		204			Title II Part A	415,388	380,120	484,197	461,195
01	E		205			Title III Part A	259,382	183,304	270,475	235,402
01	E		206			Title IV Part A	48,256	0	305,546	66,744
01	E		211			Education - Secondary General	8,235,700	9,391,701	8,763,498	8,534,715
01	E		212			Visual Art	2,232,165	2,215,342	2,332,282	2,436,428
01	E		215			Business	323,360	315,719	334,589	359,526
01	E		216			Title I	2,918,968	2,862,007	2,825,998	2,707,356
01	E		218			Gifted & Talented Education	1,185,301	1,243,257	1,231,215	1,235,618
01	E		219			English Learner	4,536,282	4,632,851	4,526,552	4,678,098
01	E		220			English Language Arts	6,283,261	5,913,202	6,039,969	6,213,629
01	E		230			Foreign Language	2,131,128	2,032,664	2,141,353	1,935,853
01	E		240			Health, Physical Education	3,715,304	3,783,625	3,848,896	3,884,907
01	E		242			Physical Education	3,446	0	3,029	0
01	E		255			Industrial Education	-1,706	3,000	9,848	2,200
01	E		256			Mathematics	5,673,439	5,612,522	5,812,797	5,638,339
01	E		257			Computer Science/Technology Ed	97,102	0	1,709	0
01	E		258			Music	3,083,147	3,031,801	3,596,461	2,865,823
01	E		260			Natural Sciences	5,684,162	5,652,817	5,638,890	5,647,555
01	E		262			Quarry Hill	237,080	242,657	235,125	241,519
01	E		264			Planetarium	110,060	95,245	109,546	105,437
01	E		270			Social Sciences/Social Studies	4,890,547	5,083,790	5,195,220	5,255,823
01	E		272			Remedial Math	0	0	0	220,415
01	E		275			Kindergarten Ind Instruction	1,279,385	0	0	0
01	E		276			Elementary Ind Instruction	0	0	0	552,646
01	E		277			Secondary Ind Instruction	0	0	0	729,751
01	E		281			PSEO	0	1,295,000	1,700,711	1,495,800
01	E		292			Boys/Girls Athletics	1,086,300	1,213,328	1,252,627	1,271,739
01	E		294			Boys Athletics	985,461	1,060,217	1,176,400	1,022,970
01	E		296			Girls Athletics	847,240	919,541	997,248	905,149
01	E		298			Extra-Curricular Activities	358,144	497,007	529,017	559,987
01	E		301			Agriculture Education	205,789	113,659	246,307	230,021
01	E		321			Health Science Technology Educ	332,872	391,339	612,936	442,566
01	E		331			Family & Consumer Science	552,194	550,959	586,971	506,566
01	E		341			Business & Office Education	287,214	338,025	346,354	367,853
01	E		361			Trade & Industrial Education	496,392	463,691	686,222	556,734
01	E		371			Diversified & Interrelated Ed	283,104	287,871	291,847	314,965

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19	2019-20	2019-20	2020-21
							Actual Activity	Original Budget	Revised Budget	Original Budget
01						General Fund				
E						Expense				
01 E			380			Special Needs	659,029	719,002	754,421	720,571
01 E			399			Career & Technical - General	190,883	44,805	204,297	45,425
01 E			400			General Special Education	531,458	508,611	646,929	639,662
01 E			401			Speech/Language Impaired	1,074,228	75,193	1,927,194	208,658
01 E			402			DCD-MM	3,222,847	3,226,682	3,186,607	3,039,195
01 E			403			DCD-SP	5,346,660	6,310,152	7,189,200	6,256,547
01 E			404			Physically Impaired	482,284	233,872	322,693	277,818
01 E			405			Deaf/Hard-of-Hearing	1,772,522	1,495,386	1,738,085	1,564,278
01 E			406			Visually Impaired	184,976	152,143	202,508	168,284
01 E			407			Specific Learning Disability	4,677,443	4,901,715	5,681,452	5,894,350
01 E			408			Emotional/Behavioral Disorder	12,248,652	12,706,406	12,123,746	12,389,285
01 E			409			Deaf-Blind	32,516	0	47,307	34,487
01 E			410			Other Health Disabilities	480,376	288,628	519,861	266,371
01 E			411			Autistic Spectrum Disorders	2,914,070	2,700,545	3,371,791	3,143,381
01 E			412			Developmentally Delayed	5,865,237	4,866,260	6,204,702	5,353,573
01 E			414			Traumatic Brain Injury	13	0	100,822	42,821
01 E			416			Severely Multiply Impaired	218,958	1,000	251,420	28,722
01 E			420			Special Education - Aggregate	7,650,198	13,497,246	8,479,251	13,670,486
01 E			422			ADSIS-Students w/o Disability	197,381	602,567	624,444	551,803
01 E			584			School Readiness Plus	392,363	312,699	362,036	384,914
01 E			605			General Instructional Support	4,200,850	4,327,102	4,486,399	5,072,871
01 E			610			Curriculum & Instruction	770,182	1,192,865	1,146,022	1,134,371
01 E			620			Library Media Center	2,150,222	1,909,870	2,048,272	2,045,367
01 E			630			Instruction-Related Technology	5,597,711	2,311,584	4,051,278	2,365,142
01 E			640			Staff Development	3,956,193	4,099,997	4,433,379	3,776,004
01 E			641			District Hosted Conference	7,567	0	2,056	0
01 E			690			REA President	141,928	147,953	154,992	157,977
01 E			710			Secondary Counseling & Guidanc	2,509,826	2,383,623	2,450,582	2,675,284
01 E			712			Elementary Counseling & Guidan	340,896	914,378	1,063,953	1,087,197
01 E			715			School Security	0	0	0	845,481
01 E			720			Health Services	1,784,161	1,973,216	1,954,022	1,902,364
01 E			730			Psychological and Mental Healt	3,006	61,365	62,479	63,730
01 E			740			Social Work Services	1,310,789	1,944,393	2,052,648	2,272,396
01 E			760			Pupil Transportation	14,433,723	15,726,803	15,956,585	16,375,135
01 E			770			Food Services	48,055	0	38,676	20,000
01 E			771			Student Nutrition Grants	16,840	0	8,607	0
01 E			790			Other Pupil Support Services	3,167,463	3,311,363	3,741,523	3,126,623
01 E			794			Rochester Instructional TV	143,747	144,394	150,936	176,184
01 E			796			Student & Family Engagement	0	0	200	100
01 E			797			Volunteers in Education	40,152	54,877	54,859	39,460
01 E			805			Equipment Repair Services	340,216	350,864	345,982	359,276
01 E			810			Operations & Maintenance	10,589,275	10,598,620	10,613,861	10,655,324
01 E			815			Snow Removal	129,373	110,700	142,127	118,300
01 E			816			Utilities	4,913,179	4,764,928	5,091,361	4,960,674
01 E			825			Classroom Moving	17,204	4,649	4,649	4,657
01 E			850			Capital Facilities	1,207,545	450,677	3,721,964	508,915
01 E			865			Long Term Facilities Maint	4,636,765	5,046,790	4,846,898	6,559,322
01 E			866			LTFM \$100k-\$2m	0	0	413,250	0
01 E			920			Payments on Nonbonded Debts	3,203,299	3,203,826	3,203,826	3,002,221
01 E			940			Insurance	532,832	441,708	521,688	552,519
01 E			950			Transfers to Other Funds	0	20,000	0	0
01 E			---			Expense	228,354,435	232,443,396	246,021,941	241,398,258



FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 Actual Activity	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Original Budget
01						General Fund				
-										
01	-		---			General Fund	228,354,435	232,443,396	246,021,941	241,398,258
							=====	=====	=====	=====

							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
02						Food Service Fund				
E						Expense				
02	E		770			Food Services	8,901,012	9,268,533	9,060,893	9,821,848
02	E		---			Expense	8,901,012	9,268,533	9,060,893	9,821,848
02	-		---			Food Service Fund	8,901,012	9,268,533	9,060,893	9,821,848
							=====	=====	=====	=====

						2018-19	2019-20	2019-20	2020-21
						<u>Actual Activity</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Original Budget</u>
FD	T	ORG	PRG	CRS	FIN	OBJ			
04						Community Service Fund			
E						Expense			
04	E		505			General Community Education	1,170,902	1,167,341	1,908,404
04	E		506			Adult Enrichment	475,677	414,411	414,411
04	E		507			Preschool Enrichment Program	96,879	109,472	109,471
04	E		509			Youth Enrichment	605,023	607,344	607,344
04	E		510			Adults with Disabilities	116,675	126,377	126,377
04	E		520			Adult Basic Education	2,108,705	1,935,032	2,338,007
04	E		570			School Age Child Care	4,679,143	5,609,403	5,714,624
04	E		580			Early Childhood Family Educ	1,183,372	1,171,258	1,171,258
04	E		582			School Readiness	1,154,364	1,179,935	1,179,936
04	E		583			Early Childhood Screening	112,227	89,378	103,000
04	E		585			Youth Development/Youth Servic	293,292	314,715	316,715
04	E		590			Other Community Programs	190,428	20,481	196,104
04	E		591			Council Project Funds	6,379	10,000	10,000
04	E		592			Use of Facilities	217,217	288,958	288,958
04	E		710			Secondary Counseling & Guidanc	227,378	214,223	247,971
04	E		720			Health Services	153,163	151,441	174,151
04	E		---			Expense	12,790,824	13,409,769	14,906,731
04	-		---			Community Service Fund	12,790,824	13,409,769	14,906,731
						=====	=====	=====	=====

							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
06						Building Construction Fund				
E						Expense				
06	E		850			Capital Facilities	146,206	0	10,958,911	74,207,843
06	E		865			Long Term Facilities Maint	7,233,339	0	15,372,607	0
06	E		866			LTFM \$100k-\$2m	781,854	0	0	0
06	E		867			LTFM more than \$2m (Bond)	4,105,408	0	3,816,250	0
06	E		870			Building Construction	1,345,748	0	110,961	0
06	E		---			Expense	13,612,555	0	30,258,729	74,207,843
06	-		---			Building Construction Fund	13,612,555	0	30,258,729	74,207,843

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19	2019-20	2019-20	2020-21
							<u>Actual Activity</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Original Budget</u>
07						Debt Service Fund				
E						Expense				
07	E		910			Payments on Bonded Debts	9,910,288	11,216,509	11,216,509	20,668,837
07	E		---			Expense	9,910,288	11,216,509	11,216,509	20,668,837
07	-		---			Debt Service Fund	9,910,288	11,216,509	11,216,509	20,668,837
							=====	=====	=====	=====

							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
08						FSA Plan & HRA Trust Fund				
E						Expense				
08	E		110			Business Services	2,544,687	2,381,000	4,605,500	3,690,000
08	E		---			Expense	2,544,687	2,381,000	4,605,500	3,690,000
08	-		---			FSA Plan & HRA Trust Fund	2,544,687	2,381,000	4,605,500	3,690,000
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19	2019-20	2019-20	2020-21
							Actual Activity	Original Budget	Revised Budget	Original Budget
10						Non-Allocated Fund				
E						Expense				
10	E		108			Administrative Technology Serv	2,663	0	803	0
10	E		110			Business Services	0	0	1,266	0
10	E		203			Education - Elementary General	293,343	0	398,484	0
10	E		211			Education - Secondary General	703,639	0	445,350	0
10	E		212			Visual Art	0	0	65,221	0
10	E		218			Gifted & Talented Education	0	0	2,467	0
10	E		240			Health, Physical Education	2,419	0	2,500	0
10	E		242			Physical Education	0	0	14	0
10	E		256			Mathematics	495	0	554	0
10	E		258			Music	5,588	0	5,744	0
10	E		260			Natural Sciences	0	0	3,964	0
10	E		291			Co-Curricular Activities	0	0	3,009	0
10	E		292			Boys/Girls Athletics	49,626	0	74,398	0
10	E		294			Boys Athletics	150,770	0	232,515	0
10	E		296			Girls Athletics	124,432	0	414,728	0
10	E		298			Extra-Curricular Activities	44,191	0	261,217	0
10	E		321			Health Science Technology Educ	0	0	5,000	0
10	E		331			Family & Consumer Science	0	0	22	0
10	E		341			Business & Office Education	966	0	1,304	0
10	E		361			Trade & Industrial Education	0	0	4,563	0
10	E		399			Career & Technical - General	200	0	228	0
10	E		403			DCD-SP	100	0	0	0
10	E		411			Autistic Spectrum Disorders	120	0	793	0
10	E		412			Developmentally Delayed	23,211	0	21,285	0
10	E		420			Special Education - Aggregate	0	0	68	0
10	E		620			Library Media Center	268	0	3,932	0
10	E		640			Staff Development	0	0	4,370	0
10	E		710			Secondary Counseling & Guidanc	160	0	240	0
10	E		790			Other Pupil Support Services	20,431	0	33,911	0
10	E		797			Volunteers in Education	713	0	4,516	0
10	E		810			Operations & Maintenance	1,019	0	1,651	0
10	E		850			Capital Facilities	84,956	0	8,002	0
10	E		960			Other Nonrecurring Items	0	0	33,676	0
10	E		---			Expense	1,509,310	0	2,035,795	0
10	-		---			Non-Allocated Fund	1,509,310	0	2,035,795	0
=====							=====	=====	=====	=====



FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19	2019-20	2019-20	2020-21
							Actual Activity	Original Budget	Revised Budget	Original Budget
15						Building Construction Fund 15				
E						Expense				
15	E		865			Long Term Facilities Maint	105,882	0	475,726	0
15	E		---			Expense	105,882	0	475,726	0
15	-		---			Building Construction Fund 15	105,882	0	475,726	0
							=====	=====	=====	=====

							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
18						Custodial Fund				
E						Expense				
18	E		298			Extra-Curricular Activities	0	0	2,773	0
18	E		960			Other Nonrecurring Items	0	0	4,741	0
18	E		---			Expense	0	0	7,514	0
18	-		---			Custodial Fund	0	0	7,514	0
=====							=====	=====	=====	=====

						2018-19	2019-20	2019-20	2020-21
						<u>Actual Activity</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Original Budget</u>
19					Building Construction Fund 19				
E					Expense				
19	E	865			Long Term Facilities Maint	145	0	72,211	0
19	E	---			Expense	145	0	72,211	0
19	-	---			Building Construction Fund 19	145	0	72,211	0
						=====	=====	=====	=====

							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
20						Workers Compensation Fund				
E						Expense				
20	E		110			Business Services	1,525,881	1,135,982	1,137,241	1,208,022
20	E		---			Expense	1,525,881	1,135,982	1,137,241	1,208,022
20	-		---			Workers Compensation Fund	1,525,881	1,135,982	1,137,241	1,208,022
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19	2019-20	2019-20	2020-21
							<u>Actual Activity</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Original Budget</u>
25						Dental Trust Fund				
E						Expense				
25	E		110			Business Services	2,514,152	2,700,440	2,701,452	2,768,178
25	E		---			Expense	2,514,152	2,700,440	2,701,452	2,768,178
25	-		---			Dental Trust Fund	2,514,152	2,700,440	2,701,452	2,768,178
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19	2019-20	2019-20	2020-21
							<u>Actual Activity</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Original Budget</u>
29						Health Trust Fund				
E						Expense				
29	E		110			Business Services	37,004,697	33,001,501	31,357,346	34,189,231
29	E		---			Expense	37,004,697	33,001,501	31,357,346	34,189,231
29	-		---			Health Trust Fund	37,004,697	33,001,501	31,357,346	34,189,231
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 <u>Actual Activity</u>	2019-20 <u>Original Budget</u>	2019-20 <u>Revised Budget</u>	2020-21 <u>Original Budget</u>
30						Printing Services Fund				
E						Expense				
30	E		112			Purchasing	0	0	0	179,400
30	E		121			Paper Tiger	424,902	408,982	409,982	412,172
30	E		---			Expense	424,902	408,982	409,982	591,572
30	-		---			Printing Services Fund	424,902	408,982	409,982	591,572
							=====	=====	=====	=====

							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
45						Postemployment Benefits Trust				
E						Expense				
45	E		935			Post-Employment Benefits	1,239,223	1,352,767	1,414,159	1,567,979
45	E		---			Expense	1,239,223	1,352,767	1,414,159	1,567,979
45	-		---			Postemployment Benefits Trust	1,239,223	1,352,767	1,414,159	1,567,979
							=====	=====	=====	=====



							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
50						Student Activities Fund				
E						Expense				
50	E		298			Extra-Curricular Activities	0	0	777,977	0
50	E		---			Expense	0	0	777,977	0
50	-		---			Student Activities Fund	0	0	777,977	0
							=====	=====	=====	=====



# APPENDIX 5

The purpose of Appendix 5 is to detail out the revenue and expenditure budget as it is coded in the District's official finance system software (Skyward). Each District fund has a summary listing each revenue source and each expenditure object. Most codes are defined explicitly for the District by MDE. Some codes are determined by the District to aid in tracking.

The 2018-2019 Actual Activity column indicates how much was actually received or actually expended in the previous completed fiscal year. The 2019-2020 Original Budget shows the amount the School Board approved on June 18, 2019, to begin the school year. The 2019-2020 Revised Budget is the School Board approved budget as of March 31, 2020. The 2020-2021 Original Budget is the amount proposed to the School Board for approval on May 26, 2020.

When comparing 2019-2020 to 2020-2021, please note that some unspent funds from 2018-2019 were added as "carry-over" into 2019-2020 – usually only at the school building level for supplies and materials or for construction projects. Sometimes when comparing 2019-2020 to 2020-2021 there may show a reduction in spending due to intentional proposed reductions in spending as well as the lack of "carry-over" funds in the original budget.

Additionally, most discretionary school site budget amounts for 2019-2020 are placed in object code 430 (instructional supplies and materials) when the budget is loaded into the finance system. Staff has the ability to move budgets around throughout the year from object code 430 to different object numbers based on what is being purchased at the time.

						2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
01					General Fund				
R					Revenue				
01	R			001	Property Tax Levy	41,179,573	43,216,054	43,182,501	42,197,801
01	R			004	Revenue from Municipalities fo	50,838	306,274	306,274	25,000
01	R			010	County Apportionment	301,383	250,000	250,000	250,000
01	R			019	Miscellaneous Tax Revenues pai	51,392	100,000	100,000	100,000
01	R			021	Tuition and Reimbursements fro	73,453	70,000	70,000	75,000
01	R			040	Tuition from Patrons	9,750	0	13,179	22,000
01	R			041	In Service Tuition	29,733	20,000	22,055	20,000
01	R			050	Fees from Patrons	884,652	810,423	778,943	746,446
01	R			060	Admissions and Student Activit	309,940	299,500	299,500	299,000
01	R			071	Medical Assistance Revenue Rec	3,293,687	1,700,000	1,700,000	1,700,000
01	R			091	Unrealized Gains and Losses	245,192	0	0	0
01	R			092	Interest Earnings	832,494	668,000	762,000	181,000
01	R			093	Rent	26,171	21,400	21,400	31,000
01	R			096	Gifts and Bequests	214,905	207,447	296,158	185,559
01	R			099	Miscellaneous Revenue from Loc	698,629	617,033	937,582	578,947
01	R			201	Endowment Fund Apportionment	726,834	691,743	770,060	770,060
01	R			211	General Education Aid	138,868,324	143,255,999	142,468,223	145,371,366
01	R			212	Literacy Incentive Aid	935,056	903,982	909,049	889,319
01	R			213	Shared Time Aid	54,341	83,290	108,251	108,251
01	R			227	Abatement Aid	20,605	0	16,209	0
01	R			234	Agricultural Market Value Cred	18,027	0	17,335	0
01	R			258	Other State Credits and Exempt	776	0	9	0
01	R			300	State Aids Received from Minne	2,953,357	2,865,901	3,572,161	3,068,109
01	R			317	Long Term Facilities Maint Aid	398,630	96,409	96,409	0
01	R			360	State Aid for Special Educatio	29,778,785	29,094,855	31,468,845	34,385,095
01	R			369	Other Revenue from other State	102,839	131,591	198,418	0
01	R			370	Other Revenue from Minnesota D	278,259	189,887	1,035,382	600,691
01	R			397	TRA and PERA SFS Revenue	724,611	0	730,000	730,000
01	R			400	Federal Aids Received through	7,254,012	6,837,634	9,091,718	6,526,038
01	R			405	Federal Aid Received through o	0	0	209,998	56,635
01	R			500	Federal Aid Received Directly	13,545	12,292	11,947	11,743
01	R			622	Sale of Materials (Net of Tax)	239	0	0	0
01	R			623	Sale of Real Property	2,250,000	0	0	0
01	R			624	Sale of Equipment	78,130	20,000	44,935	540,000
01	R			625	Insurance Recovery	75,536	0	41,872	0
01	R			629	Health and Safety Other Revenu	1,420	0	0	0
01	R			635	Certificates of Participation	4,718,160	0	0	0
01	R			649	Permanent Transfers from other	500,000	0	0	0
01	R			---	Revenue	237,953,278	232,469,714	239,530,413	239,469,060
E					Expense				
01	E			110	Superintendent & Cabinet	1,256,604	1,282,563	1,300,293	1,470,700
01	E			112	School Board	50,400	50,400	50,400	50,400
01	E			114	Off-Schedule (Admin)	3,523,962	3,557,670	3,677,774	3,935,870
01	E			115	RAA (Admin)	657,304	953,789	1,013,879	1,058,676
01	E			116	RAA (Licensed)	84,984	87,445	88,715	100,606
01	E			118	Principals-Lead	3,663,315	3,611,965	3,477,566	3,548,386
01	E			119	Principals-Assistant	3,055,468	3,263,877	3,286,559	3,728,913
01	E			120	Librarians	949,838	744,267	799,579	782,474
01	E			140	Licensed Classroom Teacher	69,796,417	72,384,609	72,826,771	74,158,609
01	E			141	Non-Licensed Classroom Personn	3,478,098	3,630,376	3,656,797	3,208,862
01	E			142	Security Para	0	0	0	392,755

						2018-19	2019-20	2019-20	2020-21	
FD	T	ORG	PRG	CRS	FIN	OBJ	FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
01						General Fund				
E						Expense				
01	E				143	Licensed Instructional Support	6,976,699	7,481,636	7,424,663	7,094,512
01	E				144	Non-Licensed Instructional Sup	25,931	40,079	36,669	12,190
01	E				145	Substitute Teacher Salaries	2,250,385	2,541,800	2,647,620	2,418,651
01	E				146	Substitute Non-Licensed Classr	412,108	468,000	407,315	415,000
01	E				147	Hourly Teacher Salary	144,936	213,500	211,697	185,500
01	E				150	Physical Therapist	216,894	222,917	214,036	221,261
01	E				151	Occupational Therapist	469,239	463,061	407,454	480,825
01	E				152	Educational Speech/Language Pa	2,627,228	2,775,755	2,698,788	2,832,984
01	E				153	Audiologist	161,864	162,041	166,340	162,500
01	E				154	Licensed School Nurse	776,850	802,154	808,580	850,433
01	E				155	Health Office Nurse	829,519	894,735	890,282	930,538
01	E				156	School Social Worker	2,199,235	2,644,292	2,620,852	2,766,123
01	E				157	School Psychologist	1,150,124	1,191,406	1,207,690	1,017,390
01	E				158	Qualified Mental Health Profes	558	0	0	0
01	E				159	Mental Health Behavioral Aide	36,972	0	42,394	43,453
01	E				160	Mental Health Practitioner	1,186,003	1,290,283	1,262,648	1,412,612
01	E				161	Certified Paraprofessional and	7,658,140	8,983,561	8,587,426	9,003,099
01	E				162	Certified One-to-One Paraprofe	260,095	240,294	314,368	268,643
01	E				164	Interpreter for the Deaf	210,734	223,432	260,718	289,259
01	E				165	School Counselor	1,968,357	2,556,108	2,579,057	2,650,573
01	E				169	Alcohol and Chemical Dependenc	102,828	113,996	168,893	143,047
01	E				170	Off-Schedule (Non-Instruction)	2,663,208	2,996,360	3,051,897	3,166,356
01	E				171	Clerical	3,308,896	3,428,227	3,485,485	3,379,649
01	E				174	DAPE Specialist	375,777	383,615	516,933	349,644
01	E				175	Cultural Liaison	526,561	498,677	493,185	508,423
01	E				178	Coaching	1,333,433	1,615,543	1,638,283	1,672,241
01	E				181	Building Leadership	175,229	165,899	165,899	195,222
01	E				182	Maintenance Staff	4,587,289	4,928,026	4,738,614	5,018,893
01	E				183	Tutoring	79,737	100,000	100,000	85,000
01	E				184	Summer School Teachers	465,987	517,240	483,225	517,240
01	E				185	Other Salary Payments (License	824,409	446,740	872,753	405,637
01	E				186	Other Salary Payments (Non-Lic	190,851	212,032	274,237	105,016
01	E				187	Maintenance Overtime	155,954	172,563	98,217	150,000
01	E				191	Severance	32,163	0	0	0
01	E				196	REA President Leave	90,611	92,423	99,712	100,660
01	E				210	FICA	7,846,398	8,310,882	8,515,963	8,489,753
01	E				212	Medicare	1,838,065	1,947,817	1,945,006	1,989,043
01	E				214	PERA	2,044,865	2,216,065	2,242,664	2,262,400
01	E				218	TRA	7,861,606	8,368,698	8,640,663	8,991,848
01	E				220	Health Insurance	23,005,723	23,496,426	23,912,581	24,082,771
01	E				230	Life Insurance	141,419	136,585	147,181	142,901
01	E				235	Dental Insurance	2,209,018	2,253,129	2,245,950	2,205,668
01	E				240	Long-Term Disability Insurance	113,232	108,147	117,427	114,482
01	E				250	Active Employee 403B	1,104,162	1,112,800	1,185,793	1,277,389
01	E				251	Active Employee HRA	1,636,119	1,784,178	1,886,528	1,930,133
01	E				252	Severance 403B	170,770	181,198	191,941	222,096
01	E				253	Severance HRA	1,103,140	730,878	720,135	895,844
01	E				270	Workers Compensation	982,624	899,287	905,305	919,675
01	E				280	Unemployment Compensation	63,181	100,000	100,000	150,000
01	E				289	OPEB Up to or equal to the ARC	864,019	861,782	864,018	864,015
01	E				291	OPEB Pay-as-you-go	1,248,387	425,000	425,000	600,000
01	E				299	Other Employee Benefits	7,200	7,200	7,200	7,200
01	E				303	Contracts less than/equal \$25K	114,699	0	174,431	0
01	E				304	Contracts over \$25K	85,814	0	93,659	0

						2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	<u>FYTD Activity</u>	<u>Original Budget</u>	<u>FYTD Revised Bdg</u>	<u>Original Budget</u>
01					General Fund				
E					Expense				
01	E			305	Contracted Services	4,455,324	3,964,665	4,418,729	3,590,997
01	E			306	Special Education Litigation	47,285	46,000	28,686	47,300
01	E			307	Legal Services	0	143,100	173,849	126,100
01	E			310	School Resource Officer	163,339	0	0	394,054
01	E			311	Other Contracted Security Serv	33,168	0	0	62,958
01	E			312	Credit Card Processing Fees	0	22,784	33,572	33,600
01	E			315	Repairs for Computers & Tech	73,880	29,700	133,663	22,100
01	E			318	Contracted Custodians	90,444	106,600	139,875	123,900
01	E			319	Contracted Technology Services	10,074	5,120	86,617	35,920
01	E			320	Communication Services	485,396	141,686	522,641	140,321
01	E			325	Data Lines	264,152	275,000	256,004	275,000
01	E			329	Postage and Parcel Services	60,416	57,490	85,538	35,372
01	E			330	Utility Services-Electric	2,662,717	2,533,957	2,534,957	2,681,332
01	E			332	Utility Services-Water & Sewer	311,494	295,533	295,862	326,411
01	E			333	Utility Services-Refuse	288,469	300,000	290,000	290,000
01	E			334	Utility Services-Natural Gas	805,540	814,680	816,680	810,392
01	E			340	Insurance	439,814	453,400	493,360	531,857
01	E			350	Repairs and Maintenance	2,578,574	2,577,994	2,878,374	2,544,483
01	E			351	Vehicle Repairs	88,745	106,800	101,106	110,400
01	E			358	Foreign Language Interpreter S	425	0	63	0
01	E			360	Transportation Contracts	11,941,750	12,936,334	13,397,384	13,596,296
01	E			363	Snow Removal	9,250	14,500	0	0
01	E			365	Interdepartmental Transportati	1	0	0	0
01	E			366	Travel and Conferences	727,706	1,183,200	1,045,465	1,085,965
01	E			368	Out-Of-State Travel (Federal)	14,639	0	62,240	0
01	E			369	Entry Fees/Student Travel Allo	42,601	22,660	34,408	23,385
01	E			370	Operating Leases or Rentals	475,708	524,323	579,075	610,181
01	E			379	Printing-External	48,392	67,385	59,651	45,785
01	E			380	Computer & Technology Leases	262,593	262,837	262,837	0
01	E			382	Laundry/Dry Cleaning	704	0	12,552	0
01	E			388	Athletic Officials	137,754	139,120	152,553	142,220
01	E			390	Tuition-Other MN School Dist	245,013	192,100	186,769	253,659
01	E			392	Tuition-Out of State	150,069	150,100	221,065	224,100
01	E			393	SpEd Contracted Services	54,245	66,000	11,000	54,300
01	E			394	Ed Payments to Other Agencies	1,499,951	1,585,700	2,082,251	1,946,200
01	E			398	Interdepartmental Services	-103,956	-80,000	-80,000	-80,000
01	E			401	Supplies & Materials-Non Instr	1,025,073	1,092,983	1,284,056	1,651,842
01	E			402	Microfilm Supplies	0	300	300	0
01	E			403	Printing-Paper Tiger	401,659	103,200	427,092	93,632
01	E			404	Printing-Paper Tiger CTE	3,919	0	3,375	0
01	E			405	NonInstr Software License	1,198,500	984,830	1,461,257	1,039,722
01	E			406	Instructional Software License	410,782	37,500	280,288	35,807
01	E			409	Printing-Site Copiers	-82,221	-304,073	-157,953	22,858
01	E			410	Custodial Supplies	641,547	584,868	598,741	587,168
01	E			411	HVAC Filters	69,018	85,633	50,749	85,733
01	E			412	Repair Supplies for Vehicles	28,234	40,000	36,900	34,400
01	E			413	Uniforms	53,825	42,896	306,996	48,700
01	E			415	Grounds Supplies	43,996	25,250	25,558	25,250
01	E			420	Repair Supplies	184,260	215,034	210,708	190,034
01	E			429	Printing-Site Copiers SpEd&CTE	52,907	11,900	49,351	12,800
01	E			430	Supplies & Materials-Instruct	779,160	2,232,486	1,309,190	2,209,044
01	E			433	Supplies & Materials-Individua	225,479	149,000	742,793	93,241
01	E			435	Assistive Tech for Teachers	0	0	1,050,225	0
01	E			442	Gas/Oil	135,338	149,600	129,450	126,100

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 FYTD Activity	2019-20 Original Budget	2019-20 FYTD Revised Bdg	2020-21 Original Budget
01						General Fund				
E						Expense				
01	E					445 Fuel Oil For Building	35,464	15,000	9,881	15,000
01	E					455 NonInst Tech Supplies	116,916	76,400	178,173	90,298
01	E					456 Instructional Tech Supplies	177,733	8,400	161,782	8,703
01	E					460 Textbooks/Instr. Software	423,599	468,700	568,049	465,600
01	E					461 Standardized Tests	239,987	103,800	140,820	95,800
01	E					462 Consumables	211,027	147,300	200,741	211,000
01	E					465 NonInst Tech Devices	208,511	143,200	463,604	129,802
01	E					466 Instructional Tech Devices	2,669,396	148,600	1,724,639	160,571
01	E					470 Media Resources	206,200	200,100	244,463	200,000
01	E					490 Food	44,227	5,800	58,679	9,832
01	E					510 Site or Grounds Acquisition	35,000	0	0	0
01	E					511 Land Improvements	526,441	411,274	479,049	790,000
01	E					520 Building Construction	1,132,165	943,108	3,291,162	2,340,000
01	E					530 Equipment Purchased	319,691	389,002	665,395	375,303
01	E					535 Capital Leases	190,770	0	1,887,030	0
01	E					548 Pupil Transportation Vehicles	0	0	57,302	0
01	E					550 Other Vehicles	244,348	100,000	325,645	115,000
01	E					555 Capitalized NonInst Tech Hard	764,500	1,301	85,832	0
01	E					556 Capitalized Inst Tech Hardware	56,020	0	0	0
01	E					580 Principal on Capital Lease	67,170	60,076	60,076	0
01	E					581 Interest on Capital Lease	0	7,094	7,094	0
01	E					589 Lease Transactions/Installment	-190,770	0	-1,887,030	0
01	E					730 Principal on Loans	2,300,000	2,475,000	2,475,000	2,343,540
01	E					740 Interest on Loans	899,538	728,826	728,826	658,681
01	E					790 Other Debt Service Expenditure	3,761	0	0	0
01	E					810 Judgments Against the School D	0	0	100	0
01	E					820 Dues, Membership, Licenses,	210,122	230,111	275,064	222,061
01	E					870 Refunds	522	600	600	0
01	E					891 TRA and PERA Funding Expense	724,611	0	730,000	730,000
01	E					895 Federal & Nonpublic Indirect C	-299,790	-363,389	-314,254	-369,695
01	E					896 Taxes	19,299	12,700	12,700	11,800
01	E					898 Scholarships	1,000	0	0	0
01	E					899 Miscellaneous Expenditures	48,190	346,790	789,910	20,000
01	E					910 Permanent Transfer	0	20,000	0	0
01	E					--- Expense	228,354,435	232,443,396	246,021,942	241,398,258
01	-					--- General Fund	9,598,843	26,318	-6,491,529	-1,929,198
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						2018-19	2019-20	2019-20	2020-21	
FD	T	ORG	PRG	CRS	FIN	OBJ	FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
02						Food Service Fund				
R						Revenue				
02	R					091 Unrealized Gains and Losses	65,907	0	0	0
02	R					092 Interest Earnings	92,398	81,000	74,000	21,000
02	R					300 State Aids Received from Minne	516,264	495,926	437,565	520,051
02	R					400 Federal Aids Received through	123,712	124,430	145,778	184,140
02	R					471 School Lunch Program	701,095	703,783	712,367	763,293
02	R					472 Special Assistance - Needy Chi	2,237,085	2,569,810	2,119,073	2,652,714
02	R					473 Commodity Cash Rebate Program	15,625	0	0	0
02	R					474 Commodity Distribution Program	584,003	586,000	488,000	586,000
02	R					476 School Breakfast Program	906,809	1,006,169	806,875	1,009,662
02	R					477 Cash In Lieu of Commodities	8,751	0	9,000	9,000
02	R					479 Summer Food Service Program	254,948	246,333	690,812	296,523
02	R					601 Food Service Sales to Pupils	3,272,769	3,358,505	2,915,582	3,423,231
02	R					606 Food Service Sales to Adults	61,457	68,715	51,374	61,455
02	R					608 Special Function Food Sales	200,379	190,000	175,000	190,000
02	R					609 Vending Machine Food Sales	6,072	5,464	3,485	4,264
02	R					649 Permanent Transfers from other	0	25,000	0	0
02	R					--- Revenue	9,047,274	9,461,135	8,628,911	9,721,333
E						Expense				
02	E					114 Off-Schedule (Admin)	315,848	373,154	317,542	319,223
02	E					170 Off-Schedule (Non-Instruction)	60,637	66,640	110,310	138,493
02	E					171 Clerical	78,161	77,004	77,335	78,462
02	E					182 Maintenance Staff	0	0	0	11,450
02	E					189 Cafeterial Subs	27,616	0	28,800	0
02	E					192 Student Nutrition Services	2,018,302	1,969,695	1,981,965	2,034,846
02	E					210 FICA	150,231	147,972	154,632	155,491
02	E					212 Medicare	35,132	34,607	35,872	36,354
02	E					214 PERA	186,739	184,303	186,795	193,692
02	E					220 Health Insurance	418,966	460,574	397,098	442,081
02	E					230 Life Insurance	1,352	1,398	1,446	1,612
02	E					235 Dental Insurance	36,492	41,298	35,569	38,790
02	E					240 Long-Term Disability Insurance	951	984	1,283	1,356
02	E					250 Active Employee 403B	20,550	19,409	21,764	23,237
02	E					251 Active Employee HRA	37,502	38,679	33,911	37,132
02	E					270 Workers Compensation	18,761	16,012	16,238	16,786
02	E					305 Contracted Services	82,528	35,000	108,500	35,000
02	E					311 Other Contracted Security Serv	108,754	0	0	0
02	E					312 Credit Card Processing Fees	0	120,000	100,000	120,000
02	E					315 Repairs for Computers & Tech	0	0	350	0
02	E					320 Communication Services	1,440	1,600	1,600	1,600
02	E					329 Postage and Parcel Services	12,385	10,000	10,000	12,000
02	E					350 Repairs and Maintenance	124,592	94,000	78,042	94,000
02	E					366 Travel and Conferences	21,377	26,500	28,100	26,500
02	E					382 Laundry/Dry Cleaning	36,881	25,000	37,000	37,000
02	E					401 Supplies & Materials-Non Instr	266,060	248,730	309,303	364,603
02	E					403 Printing-Paper Tiger	1,871	7,000	3,000	7,000
02	E					405 NonInstr Software License	18,684	16,500	16,500	16,500
02	E					409 Printing-Site Copiers	7,606	5,000	7,000	5,000
02	E					413 Uniforms	3,567	8,100	6,600	8,910
02	E					420 Repair Supplies	5,070	6,000	6,000	6,000
02	E					442 Gas/Oil	295	500	500	500
02	E					455 NonInst Tech Supplies	71	600	600	600





		2018-19	2019-20	2019-20	2020-21
FD T ORG PRG CRS FIN	OBJ	FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
04	Community Service Fund				
R	Revenue				
04 R	001 Property Tax Levy	2,361,261	3,054,341	3,048,798	2,966,786
04 R	021 Tuition and Reimbursements fro	3,340	0	0	0
04 R	040 Tuition from Patrons	5,666,645	5,778,441	5,810,521	6,211,935
04 R	050 Fees from Patrons	32,527	67,000	67,000	43,000
04 R	091 Unrealized Gains and Losses	6,337	0	0	0
04 R	092 Interest Earnings	36,999	29,000	32,000	25,000
04 R	093 Rent	175,111	200,000	200,000	200,000
04 R	094 Overtime Reimbursement	61,005	40,000	40,000	65,000
04 R	096 Gifts and Bequests	309,259	92,514	263,663	275,549
04 R	097 Fees for Repairs	38,707	20,000	20,000	10,000
04 R	098 Advertising Fees	23,392	13,500	13,500	11,500
04 R	099 Miscellaneous Revenue from Loc	77,058	51,020	89,159	64,100
04 R	227 Abatement Aid	1,268	0	1,469	0
04 R	234 Agricultural Market Value Cred	3,381	0	4,072	0
04 R	258 Other State Credits and Exempt	146	0	2	0
04 R	300 State Aids Received from Minne	3,266,022	3,137,902	3,223,654	3,227,445
04 R	301 Nonpublic Aid	562,892	376,145	608,229	602,111
04 R	369 Other Revenue from other State	0	0	95,000	0
04 R	400 Federal Aids Received through	812,871	790,553	1,550,537	107,000
04 R	405 Federal Aid Received through o	28,456	37,499	46,542	10,000
04 R	--- Revenue	13,466,677	13,687,915	15,114,146	13,819,426
E	Expense				
04 E	110 Superintendent & Cabinet	149,201	154,579	152,579	155,941
04 E	114 Off-Schedule (Admin)	820,224	873,117	821,387	797,129
04 E	125 ECFE/SR/ABE Administration	169,732	183,421	180,689	182,090
04 E	140 Licensed Classroom Teacher	1,873,347	1,686,582	1,843,579	1,920,938
04 E	141 Non-Licensed Classroom Personnn	247,023	258,199	258,199	199,637
04 E	143 Licensed Instructional Support	53,430	57,350	75,211	57,000
04 E	145 Substitute Teacher Salaries	3,434	1,000	2,350	1,000
04 E	146 Substitute Non-Licensed Classsr	3,040	2,000	8,026	3,000
04 E	154 Licensed School Nurse	53,304	52,723	58,197	77,500
04 E	155 Health Office Nurse	112,509	134,060	136,126	143,300
04 E	165 School Counselor	157,022	162,874	152,318	168,834
04 E	170 Off-Schedule (Non-Instruction)	457,999	474,516	547,184	489,978
04 E	171 Clerical	371,531	382,741	390,463	394,933
04 E	182 Maintenance Staff	231,032	240,424	239,614	253,294
04 E	185 Other Salary Payments (License	149,783	276,742	397,640	60,515
04 E	186 Other Salary Payments (Non-Lic	2,816,013	3,345,108	3,395,959	3,377,060
04 E	187 Maintenance Overtime	64,503	50,000	52,000	65,000
04 E	210 FICA	460,176	516,276	543,513	497,445
04 E	212 Medicare	107,773	122,406	126,720	116,046
04 E	214 PERA	316,927	436,736	446,796	423,137
04 E	218 TRA	207,137	187,755	227,904	178,314
04 E	220 Health Insurance	1,014,444	998,517	1,027,311	1,014,326
04 E	230 Life Insurance	5,084	5,837	5,606	4,958
04 E	235 Dental Insurance	75,115	77,059	79,149	73,327
04 E	240 Long-Term Disability Insurance	4,092	4,855	4,569	3,896
04 E	250 Active Employee 403B	34,145	35,307	38,073	30,732
04 E	251 Active Employee HRA	68,725	67,366	72,746	66,884
04 E	252 Severance 403B	7,701	16,000	16,000	0
04 E	253 Severance HRA	11,552	0	0	0



						2018-19	2019-20	2019-20	2020-21	
FD	T	ORG	PRG	CRS	FIN	OBJ	FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
06						Building Construction Fund				
R						Revenue				
06	R					091 Unrealized Gains and Losses	2,358	0	0	0
06	R					092 Interest Earnings	411,618	0	1,230,600	1,101,000
06	R					629 Health and Safety Other Revenue	155,127	0	178,862	0
06	R					631 Sale of Bonds	24,581,720	0	182,132,700	0
06	R					--- Revenue	25,150,823	0	183,542,162	1,101,000
E						Expense				
06	E					305 Contracted Services	2,026,671	0	6,229,964	5,406,145
06	E					307 Legal Services	0	0	1,005	0
06	E					340 Insurance	24,513	0	3,735	0
06	E					350 Repairs and Maintenance	73,739	0	159,593	0
06	E					379 Printing-External	173	0	0	0
06	E					401 Supplies & Materials-Non Instr	0	0	16,051	0
06	E					510 Site or Grounds Acquisition	100,000	0	2,738,995	0
06	E					511 Land Improvements	846,996	0	1,732,123	0
06	E					520 Building Construction	10,540,463	0	19,377,263	68,801,698
06	E					--- Expense	13,612,555	0	30,258,729	74,207,843
06	-					--- Building Construction Fund	11,538,268	0	153,283,433	-73,106,843

							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
07						Debt Service Fund				
R						Revenue				
07	R				001	Property Tax Levy	8,951,255	9,741,894	9,645,478	20,789,100
07	R				091	Unrealized Gains and Losses	6,337	0	0	0
07	R				092	Interest Earnings	119,311	87,000	80,000	17,000
07	R				234	Agricultural Market Value Cred	12,932	0	12,986	0
07	R				258	Other State Credits and Exempt	83,156	0	83,430	0
07	R				317	Long Term Facilities Maint Aid	581,123	620,552	620,552	696,046
07	R				623	Sale of Real Property	0	0	4,928	0
07	R				631	Sale of Bonds	946,803	0	0	0
07	R				635	Certificates of Participation	2,638	0	0	0
07	R				---	Revenue	10,703,555	10,449,446	10,447,374	21,502,146
E						Expense				
07	E				710	Principal on Bonds	7,140,000	7,475,000	7,475,000	12,020,000
07	E				720	Interest on Bonds	2,757,738	3,721,509	3,721,509	8,628,837
07	E				790	Other Debt Service Expenditure	12,550	20,000	20,000	20,000
07	E				---	Expense	9,910,288	11,216,509	11,216,509	20,668,837
07	-				---	Debt Service Fund	793,267	-767,063	-769,135	833,309

				2018-19	2019-20	2019-20	2020-21
FD	T ORG PRG CRS FIN	OBJ		<u>FYTD Activity</u>	<u>Original Budget</u>	<u>FYTD Revised Bdg</u>	<u>Original Budget</u>
08		FSA Plan & HRA Trust Fund					
R		Revenue					
08 R		092 Interest Earnings		114,052	44,000	122,000	51,000
08 R		099 Miscellaneous Revenue from Loc		2,897,958	1,861,000	3,886,750	3,611,000
08 R		--- Revenue		3,012,010	1,905,000	4,008,750	3,662,000
E		Expense					
08 E		302 Claim Payments		2,518,452	2,340,000	4,550,000	3,630,000
08 E		305 Contracted Services		26,235	41,000	55,500	60,000
08 E		--- Expense		2,544,687	2,381,000	4,605,500	3,690,000
08 -		--- FSA Plan & HRA Trust Fund		467,323	-476,000	-596,750	-28,000

						2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	<u>FYTD Activity</u>	<u>Original Budget</u>	<u>FYTD Revised Bdg</u>	<u>Original Budget</u>
10					Non-Allocated Fund				
R					Revenue				
10	R				050 Fees from Patrons	270,902	0	85,014	0
10	R				060 Admissions and Student Activit	4,504	0	8,362	0
10	R				096 Gifts and Bequests	567,325	0	236,371	0
10	R				098 Advertising Fees	8,001	0	32,751	0
10	R				099 Miscellaneous Revenue from Loc	835,475	0	699,042	0
10	R				--- Revenue	1,686,207	0	1,061,540	0
E					Expense				
10	E				141 Non-Licensed Classroom Personn	6,731	0	0	0
10	E				145 Substitute Teacher Salaries	5,331	0	630	0
10	E				185 Other Salary Payments (License	3,705	0	3,582	0
10	E				186 Other Salary Payments (Non-Lic	3,950	0	8,181	0
10	E				210 FICA	1,208	0	388	0
10	E				212 Medicare	283	0	89	0
10	E				214 PERA	582	0	39	0
10	E				218 TRA	685	0	326	0
10	E				220 Health Insurance	1,721	0	0	0
10	E				230 Life Insurance	5	0	0	0
10	E				235 Dental Insurance	114	0	0	0
10	E				240 Long-Term Disability Insurance	8	0	0	0
10	E				251 Active Employee HRA	150	0	0	0
10	E				270 Workers Compensation	150	0	43	0
10	E				305 Contracted Services	323,807	0	212,993	0
10	E				311 Other Contracted Security Serv	2	0	0	0
10	E				312 Credit Card Processing Fees	0	0	268	0
10	E				315 Repairs for Computers & Tech	131	0	7,110	0
10	E				320 Communication Services	1,057	0	911	0
10	E				329 Postage and Parcel Services	213	0	467	0
10	E				360 Transportation Contracts	138,616	0	58,865	0
10	E				366 Travel and Conferences	26,274	0	11,783	0
10	E				369 Entry Fees/Student Travel Allo	294,416	0	87,184	0
10	E				370 Operating Leases or Rentals	31,683	0	18,444	0
10	E				382 Laundry/Dry Cleaning	184	0	0	0
10	E				388 Athletic Officials	14,650	0	18,169	0
10	E				401 Supplies & Materials-Non Instr	299,922	0	1,298,800	0
10	E				403 Printing-Paper Tiger	1,222	0	344	0
10	E				405 NonInstr Software License	19,789	0	3,148	0
10	E				406 Instructional Software License	16,438	0	21,855	0
10	E				409 Printing-Site Copiers	17	0	22	0
10	E				413 Uniforms	47,395	0	111,673	0
10	E				430 Supplies & Materials-Instruct	58,549	0	21,253	0
10	E				442 Gas/Oil	97	0	268	0
10	E				455 NonInst Tech Supplies	14,719	0	754	0
10	E				456 Instructional Tech Supplies	11,971	0	2,490	0
10	E				460 Textbooks/Instr. Software	0	0	414	0
10	E				461 Standardized Tests	5,140	0	6,464	0
10	E				465 NonInst Tech Devices	16,262	0	19,615	0
10	E				466 Instructional Tech Devices	17,728	0	15,077	0
10	E				470 Media Resources	0	0	499	0
10	E				490 Food	46,601	0	66,022	0
10	E				511 Land Improvements	42,639	0	0	0
10	E				520 Building Construction	35,381	0	0	0

							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
10						Non-Allocated Fund				
E						Expense				
10	E					820 Dues, Membership, Licenses,	5,034	0	3,949	0
10	E					898 Scholarships	14,750	0	33,676	0
10	E					--- Expense	1,509,310	0	2,035,795	0
10	-					--- Non-Allocated Fund	176,897	0	-974,255	0
							=====	=====	=====	=====



FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 FYTD Activity	2019-20 Original Budget	2019-20 FYTD Revised Bdg	2020-21 Original Budget
15						Building Construction Fund 15				
R						Revenue				
15	R					092 Interest Earnings	11,752	0	2,710	0
15	R					--- Revenue	11,752	0	2,710	0
E						Expense				
15	E					350 Repairs and Maintenance	750	0	0	0
15	E					379 Printing-External	147	0	0	0
15	E					511 Land Improvements	104,985	0	475,726	0
15	E					--- Expense	105,882	0	475,726	0
15	-					--- Building Construction Fund 15	-94,130	0	-473,016	0
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 FYTD Activity	2019-20 Original Budget	2019-20 FYTD Revised Bdg	2020-21 Original Budget
18						Custodial Fund				
R						Revenue				
18	R					099 Miscellaneous Revenue from Loc	0	0	7,514	0
18	R					--- Revenue	0	0	7,514	0
E						Expense				
18	E					898 Scholarships	0	0	4,741	0
18	E					899 Miscellaneous Expenditures	0	0	2,773	0
18	E					--- Expense	0	0	7,514	0
18	-					--- Custodial Fund	0	0	0	0
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 FYTD Activity	2019-20 Original Budget	2019-20 FYTD Revised Bdg	2020-21 Original Budget
19						Building Construction Fund 19				
R						Revenue				
19	R			092		Interest Earnings	1,350	0	1,000	0
19	R			---		Revenue	1,350	0	1,000	0
E						Expense				
19	E			379		Printing-External	145	0	0	0
19	E			520		Building Construction	0	0	72,211	0
19	E			---		Expense	145	0	72,211	0
19	-			---		Building Construction Fund 19	1,205	0	-71,211	0
							=====	=====	=====	=====

							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
20						Workers Compensation Fund				
R						Revenue				
20	R				091	Unrealized Gains and Losses	12,674	0	0	0
20	R				092	Interest Earnings	25,776	29,000	14,000	4,000
20	R				099	Miscellaneous Revenue from Loc	1,067,223	953,000	976,000	982,000
20	R				---	Revenue	1,105,673	982,000	990,000	986,000
E						Expense				
20	E				114	Off-Schedule (Admin)	13,743	13,838	13,777	14,087
20	E				171	Clerical	48,688	47,946	48,820	49,676
20	E				210	FICA	3,460	3,453	3,788	3,550
20	E				212	Medicare	809	807	886	829
20	E				214	PERA	4,629	4,635	4,695	4,782
20	E				220	Health Insurance	16,908	17,260	17,260	16,691
20	E				230	Life Insurance	91	94	96	99
20	E				235	Dental Insurance	1,562	1,628	1,587	1,628
20	E				240	Long-Term Disability Insurance	88	92	93	95
20	E				251	Active Employee HRA	1,725	1,762	1,762	1,693
20	E				270	Workers Compensation	463	402	412	414
20	E				302	Claim Payments	785,115	875,000	856,000	936,000
20	E				305	Contracted Services	147,858	167,265	186,265	176,678
20	E				366	Travel and Conferences	97	500	480	500
20	E				401	Supplies & Materials-Non Instr	252	500	390	500
20	E				405	NonInstr Software License	4	0	20	0
20	E				409	Printing-Site Copiers	389	500	500	500
20	E				820	Dues, Membership, Licenses,	0	300	410	300
20	E				910	Permanent Transfer	500,000	0	0	0
20	E				---	Expense	1,525,881	1,135,982	1,137,241	1,208,022
20	-				---	Workers Compensation Fund	-420,208	-153,982	-147,241	-222,022

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19 FYTD Activity	2019-20 Original Budget	2019-20 FYTD Revised Bdg	2020-21 Original Budget
25						Dental Trust Fund				
R						Revenue				
25	R					092 Interest Earnings	3,958	2,000	5,000	1,000
25	R					099 Miscellaneous Revenue from Loc	2,695,832	2,777,000	2,768,000	2,753,000
25	R					--- Revenue	2,699,790	2,779,000	2,773,000	2,754,000
E						Expense				
25	E					114 Off-Schedule (Admin)	13,743	13,838	13,777	14,087
25	E					171 Clerical	65,486	58,718	59,502	35,082
25	E					210 FICA	5,297	4,265	4,485	2,938
25	E					212 Medicare	1,239	997	1,049	687
25	E					214 PERA	6,688	5,442	5,496	3,687
25	E					220 Health Insurance	17,534	17,896	17,896	9,798
25	E					230 Life Insurance	104	107	110	81
25	E					235 Dental Insurance	1,507	1,576	1,536	868
25	E					240 Long-Term Disability Insurance	101	105	106	78
25	E					250 Active Employee 403B	750	761	750	128
25	E					251 Active Employee HRA	1,725	1,762	1,762	924
25	E					270 Workers Compensation	669	473	483	320
25	E					302 Claim Payments	2,301,005	2,476,000	2,475,200	2,575,000
25	E					305 Contracted Services	95,750	114,700	114,300	120,700
25	E					315 Repairs for Computers & Tech	0	500	500	500
25	E					401 Supplies & Materials-Non Instr	1,509	2,000	1,980	2,000
25	E					403 Printing-Paper Tiger	64	100	300	100
25	E					405 NonInstr Software License	0	200	220	200
25	E					409 Printing-Site Copiers	831	1,000	1,000	1,000
25	E					465 NonInst Tech Devices	0	0	800	0
25	E					820 Dues, Membership, Licenses,	150	0	200	0
25	E					--- Expense	2,514,152	2,700,440	2,701,452	2,768,178
25	-					--- Dental Trust Fund	185,638	78,560	71,548	-14,178

FD	T	ORG	PRG	CRS	FIN	OBJ	2018-19	2019-20	2019-20	2020-21
							FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
29						Health Trust Fund				
R						Revenue				
29	R					091 Unrealized Gains and Losses	76,046	0	0	0
29	R					092 Interest Earnings	362,464	273,000	178,000	38,000
29	R					099 Miscellaneous Revenue from Loc	30,312,861	30,195,000	30,275,000	30,332,000
29	R					--- Revenue	30,751,371	30,468,000	30,453,000	30,370,000
E						Expense				
29	E					114 Off-Schedule (Admin)	94,156	94,624	94,311	96,433
29	E					171 Clerical	140,135	145,695	135,284	168,144
29	E					210 FICA	13,626	14,231	14,115	15,859
29	E					212 Medicare	3,187	3,328	3,301	3,709
29	E					214 PERA	16,783	18,022	17,220	19,844
29	E					220 Health Insurance	46,722	48,117	48,117	50,016
29	E					230 Life Insurance	365	383	380	408
29	E					235 Dental Insurance	3,994	4,235	4,088	4,871
29	E					240 Long-Term Disability Insurance	312	327	324	352
29	E					250 Active Employee 403B	750	761	1,250	1,409
29	E					251 Active Employee HRA	4,575	4,715	4,715	4,965
29	E					270 Workers Compensation	1,678	1,563	1,510	1,721
29	E					299 Other Employee Benefits	413	0	0	0
29	E					302 Claim Payments	35,581,434	31,498,000	29,865,231	32,598,000
29	E					305 Contracted Services	1,082,526	1,140,000	1,139,490	1,196,000
29	E					315 Repairs for Computers & Tech	0	500	500	500
29	E					329 Postage and Parcel Services	8,074	7,500	7,500	7,500
29	E					366 Travel and Conferences	543	1,000	1,000	1,000
29	E					379 Printing-External	0	700	700	700
29	E					401 Supplies & Materials-Non Instr	1,195	1,900	1,890	1,900
29	E					403 Printing-Paper Tiger	889	700	1,520	700
29	E					405 NonInstr Software License	1,775	12,000	12,000	12,000
29	E					409 Printing-Site Copiers	1,181	1,200	1,200	1,200
29	E					465 NonInst Tech Devices	0	0	1,000	0
29	E					490 Food	124	200	200	200
29	E					530 Equipment Purchased	0	1,500	0	1,500
29	E					820 Dues, Membership, Licenses,	260	300	500	300
29	E					--- Expense	37,004,697	33,001,501	31,357,346	34,189,231
29	-					--- Health Trust Fund	-6,253,326	-2,533,501	-904,346	-3,819,231
							=====	=====	=====	=====

		2018-19	2019-20	2019-20	2020-21
FD T ORG PRG CRS FIN	OBJ	FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
30	Printing Services Fund				
R	Revenue				
30 R	092 Interest Earnings	3,836	3,000	3,000	1,000
30 R	099 Miscellaneous Revenue from Loc	434,707	410,000	410,000	630,880
30 R	--- Revenue	438,543	413,000	413,000	631,880
E	Expense				
30 E	171 Clerical	100,419	97,664	98,457	100,289
30 E	210 FICA	6,000	5,922	6,070	6,027
30 E	212 Medicare	1,403	1,384	1,420	1,410
30 E	214 PERA	7,505	7,325	7,384	7,521
30 E	220 Health Insurance	17,208	17,466	17,466	17,638
30 E	230 Life Insurance	118	121	124	127
30 E	235 Dental Insurance	1,923	1,998	1,968	2,017
30 E	240 Long-Term Disability Insurance	48	49	49	50
30 E	250 Active Employee 403B	1,333	1,523	1,500	1,538
30 E	251 Active Employee HRA	750	761	761	769
30 E	270 Workers Compensation	751	634	648	651
30 E	305 Contracted Services	516	1,000	900	1,000
30 E	311 Other Contracted Security Serv	19	0	0	0
30 E	312 Credit Card Processing Fees	0	0	200	0
30 E	315 Repairs for Computers & Tech	375	0	375	0
30 E	380 Computer & Technology Leases	174,612	159,135	159,135	333,135
30 E	401 Supplies & Materials-Non Instr	91,655	105,000	103,813	105,000
30 E	405 NonInstr Software License	11	9,000	9,000	14,400
30 E	409 Printing-Site Copiers	18	0	25	0
30 E	455 NonInst Tech Supplies	25	0	17	0
30 E	465 NonInst Tech Devices	0	0	670	0
30 E	530 Equipment Purchased	20,164	0	0	0
30 E	820 Dues, Membership, Licenses,	49	0	0	0
30 E	--- Expense	424,902	408,982	409,982	591,572
30 -	--- Printing Services Fund	13,641	4,018	3,018	40,308
		=====	=====	=====	=====

							2018-19	2019-20	2019-20	2020-21
FD	T	ORG	PRG	CRS	FIN	OBJ	FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
45						Postemployment Benefits Trust				
R						Revenue				
45	R			091		Unrealized Gains and Losses	391,146	0	0	0
45	R			092		Interest Earnings	390,886	250,000	455,000	65,000
45	R			614		Contributions to Postemploymen	1,659,503	1,807,782	1,874,174	2,027,994
45	R			616		Retiree Contributions to Poste	438,707	403,000	398,000	398,000
45	R			---		Revenue	2,880,242	2,460,782	2,727,174	2,490,994
E						Expense				
45	E			220		Health Insurance	1,234,194	1,346,767	1,408,159	1,561,979
45	E			305		Contracted Services	5,029	6,000	6,000	6,000
45	E			---		Expense	1,239,223	1,352,767	1,414,159	1,567,979
45	-			---		Postemployment Benefits Trust	1,641,019	1,108,015	1,313,015	923,015



				2018-19	2019-20	2019-20	2020-21
FD	T ORG PRG CRS FIN	OBJ		FYTD Activity	Original Budget	FYTD Revised Bdg	Original Budget
50		Student Activities Fund					
R		Revenue					
50 R		050 Fees from Patrons		0	0	197,248	0
50 R		096 Gifts and Bequests		0	0	19,816	0
50 R		099 Miscellaneous Revenue from Loc		0	0	560,914	0
50 R		--- Revenue		0	0	777,978	0
E		Expense					
50 E		305 Contracted Services		0	0	27,839	0
50 E		329 Postage and Parcel Services		0	0	115	0
50 E		360 Transportation Contracts		0	0	6,215	0
50 E		366 Travel and Conferences		0	0	48	0
50 E		369 Entry Fees/Student Travel Allo		0	0	208,458	0
50 E		388 Athletic Officials		0	0	450	0
50 E		401 Supplies & Materials-Non Instr		0	0	367,525	0
50 E		405 NonInstr Software License		0	0	892	0
50 E		455 NonInst Tech Supplies		0	0	86	0
50 E		465 NonInst Tech Devices		0	0	5,522	0
50 E		490 Food		0	0	21,608	0
50 E		820 Dues, Membership, Licenses,		0	0	3,668	0
50 E		899 Miscellaneous Expenditures		0	0	135,551	0
50 E		--- Expense		0	0	777,977	0
50 -		--- Student Activities Fund		0	0	1	0
=====				=====	=====	=====	=====



# APPENDIX 6

The purpose of Appendix 6 is to show the ending fund balance by fund on June 30, 2019; the estimated ending fund balance by fund on June 30, 2020; and the implications of the proposed budget to the estimated ending fund balance on June 30, 2021.

The General Fund unassigned balance is highlighted to show compliance with School Board policy. School Board policy is 6.0% or greater in the unassigned fund balance at year-end.

SUMMARY BY FUND FOR 2019-2020 BUDGETED AS OF 3/31/20				SUMMARY BY FUND FOR 2020-2021 PROPOSED BUDGET AS OF 5/11/20			
Actual Fund Balance 6/30/2019	Actual 2019-2020 Revenues + Transfers In	Actual 2019-2020 Expenditures + Transfers Out	Actual Fund Balance 6/30/2020	Budgeted 2020-2021 Revenues + Transfers In	Budgeted 2020-2021 Expenditures + Transfers Out	Budgeted Fund Balance 6/30/2021	
** GENERAL (FUND 01)	36,378,718 +	239,499,289 -	29,849,332 +	239,469,060 -	241,398,258 =	27,920,134 **	
** NON-ALLOCATED (FUND 10)	1,007,152 +	1,004,454 -	32,902 +	0 -	0 =	32,902 **	
** STUDENT ACTIVITIES (FUND 50)	0 +	725,910 -	0 +	0 -	0 =	0 **	
FOOD SERVICE (FUND 02)	3,347,566 +	8,628,911 -	2,915,579 +	9,721,333 -	9,821,848 =	2,815,064	
COMMUNITY SERVICE (FUND 04)	974,170 +	15,112,289 -	1,181,582 +	13,819,426 -	13,461,452 =	1,539,556	
BUILDING CONSTRUCTION (FUND 06)	18,707,088 +	183,542,162 -	171,990,521 +	1,101,000 -	74,207,843 =	98,883,678	
BUILDING CONSTRUCTION (FUND 15)	473,016 +	2,710 -	0 +	0 -	0 =	0	
BUILDING CONSTRUCTION (FUND 19)	71,211 +	1,000 -	0 +	0 -	0 =	0	
DEBT SERVICE (FUND 07)	2,944,184 +	10,447,374 -	2,175,049 +	21,502,146 -	20,668,837 =	3,008,358	
FSA PLAN & HRA TRUST (FUND 08)	8,021,205 +	4,008,750 -	7,424,455 +	3,662,000 -	3,690,000 =	7,396,455	
CUSTODIAL (FUND 18)	0 +	7,514 -	0 +	0 -	0 =	0	
WORKERS COMPENSATION (FUND 20)	422,682 +	990,000 -	1,137,240 =	986,000 -	1,208,022 =	53,420	
DENTAL INSURANCE TRUST (FUND 25)	206,915 +	2,773,000 -	278,465 +	2,754,000 -	2,768,178 =	284,287	
HEALTH INSURANCE TRUST (FUND 29)	9,729,751 +	30,453,000 -	8,825,405 +	30,370,000 -	34,189,231 =	5,006,174	
PRINTING SERVICES (FUND 30)	143,970 +	413,000 -	146,988 +	631,880 -	591,572 =	187,296	
OPEB TRUST (FUND 45)	12,202,205 +	2,727,174 -	13,515,220 +	2,490,994 -	1,567,979 =	14,438,235	
<b>GRAND TOTALS</b>	<b>94,629,833 +</b>	<b>500,336,538 -</b>	<b>238,610,940 +</b>	<b>326,507,839 -</b>	<b>403,573,220 =</b>	<b>161,545,559</b>	

27,953,036 \*\*

## \*\* GENERAL FUND (FUND 01+10+50)

Areas of Reserve:

Restricted for Alternative Learning Center	197,933	29,882,234
Restricted for Basic Skills	251,371	
Restricted for Long-Term Facilities Maintenance	2,247,771	
Restricted for Medical Assistance	2,120,827	
Restricted for Operating Capital	340,294	
Restricted for Projects Funded by Certificates of Participation	0	
Restricted for Safe Schools	907,011	
Restricted for Staff Development	0	
Restricted for Student Activities	0	
Nonspendable	924,965	
Assigned (50% Rule)	0	
Assigned (Band Uniforms)	0	
Assigned (Donated Funds)	32,902	
Assigned (Facilities Vehicles)	0	
Assigned (PSEO Joint Ventures)	0	
Assigned (Severance)	2,271,891	
Assigned (Site Carry-Over)	0	
Assigned (Special Education Vehicles)	574,159	
<b>Unassigned</b>	<b>20,013,110 = 8.0%</b>	

20,013,110 = 8.0%

19,380,316 = 8.0%

\*\* The General Fund for reporting purposes consists of Funds 01, 10, 50 within the District's internal accounting system. \*\*

# APPENDIX 7

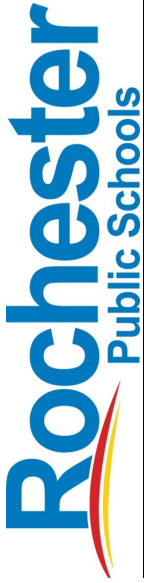
The purpose of Appendix 7 is to show the Five-Year General Fund Financial Forecast. Due to the uncertainty surrounding the COVID-19 pandemic, two forecasts have been prepared. One assumes the “best case scenario” which means the State is able to increase funding by 2% as has been the trend over the last several years. The other one assumes the “worst case scenario” which means the State is unable to increase funding by any percentage.

The forecast shows that the unassigned fund balance will meet or exceed the School Board policy of 6% through 2021-2022 in the best case scenario. In the worst case scenario, a large deficit appears in 2021-2022 which will require significant budget reductions. Both scenarios show large deficits in 2022-2023 due to opening new school buildings. No matter what scenario plays out, major adjustments will need to be made no later than 2022-2023 but it would be more prudent to plan for significant spending adjustments in the 2021-2022 budget.

It is important to note when considering long-range forecasts that accounting for variables two or more years into the future is less certain than accounting for the present year and the next year. Many things will change as it relates to funding and needs between now and five years from now. This projection is a roadmap for the District’s administration and School Board to use in making long-term spending decisions.

The following assumptions are assumed within both forecast scenarios:

- Voter-approved referendum of \$776.33 per pupil unit with inflationary increases will be in place through school year 2025-2026. A referendum could be held to change this funding to any amount up to the maximum allowed, which is presently \$1,779.50 per pupil unit. At a minimum, a renewal vote will need to be held no later than fall 2025.
- Local optional revenue of \$724 per pupil unit will continue indefinitely.
- Compensatory funding in 2020-2021 will be \$1 million lower as compared to 2019-2020. This is largely based on the final count of free and reduced lunch price status students in the District on October 1, 2019, compared to October 1, 2018. Reductions in staffing at school buildings are included in the 2020-2021 budget to align with decreases in Compensatory aid since the money is mostly allocated to principals to use at their discretion.
- Restricted funding provided to the District through grants, donations, and other governmental sources will never have expenditures greater than the revenues provided. Expenditures will be reduced as necessary when the dedicated funding is not sufficient to sustain them.
- All employment contracts are current through June 30, 2020. Additionally, teachers and principals have settled contracts in place for 2020-2021 and Off-Schedule is settled through 2021-2022. For all other groups, the forecast is assuming 2.5% adjustments for staff, but negotiations still need to occur.
- Ten FTEs are assumed for contingency purposes in 2020-2021 to address increased numbers of general and special education student counts that become known between May and September. This is an arbitrary number selected by finance staff to acknowledge that there has consistently been year over year increases in student counts that require additional staff to be hired.
- Additionally, the forecast assumes ten additional teachers will need to be hired each year to account for growth in student numbers that are also assumed in the revenue budget.
- Contracted services, supplies, and capital expenditures will grow at approximately 3% annually.
- Utilities will grow at approximately 3% annually for electricity, water, and natural gas.
- Leases and other debt payments are forecasted per the payment schedules agreed to.
- The forecast assumes opening new schools in 2022-2023 which exacerbates the amount of projected deficit from 2021-2022. The additional overhead costs are for new principals, maintenance, clerical, nurses, electricity, natural gas, and other costs which show the estimated operating cost impact of opening new facilities.



# Five-Year General Fund Financial Forecast "Best Case Scenario" with 2% State Aid Increases FY22 & FY23

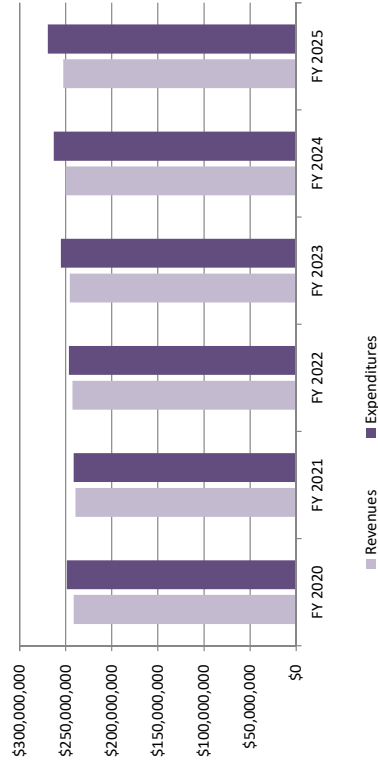
as of May 11, 2020

BUDGET FY 2020	REVENUE / EXPENDITURE PROJECTIONS							
	FY 2021	% chg	FY 2022	% chg	FY 2023	% chg	FY 2024	% chg
<b>REVENUE</b>								
Property Taxes	\$42,572,801	-2.9%	\$43,650,738	2.5%	\$42,809,947	-1.9%	\$43,732,046	2.2%
State	\$185,922,891	2.5%	\$188,851,807	1.6%	\$192,663,413	2.0%	\$196,131,713	1.8%
Federal	\$6,594,416	-29.2%	\$6,537,781	-0.9%	\$6,537,781	0.0%	\$6,537,781	0.0%
Other Local	\$4,378,952	-34.5%	\$3,673,393	-16.1%	\$3,673,393	0.0%	\$3,673,393	0.0%
<b>TOTAL REVENUE</b>	<b>\$239,469,060</b>	<b>-0.7%</b>	<b>\$242,713,719</b>	<b>1.4%</b>	<b>\$245,684,534</b>	<b>1.2%</b>	<b>\$250,074,933</b>	<b>1.8%</b>
<b>EXPENDITURES</b>								
Salary and Benefit Costs	\$196,434,043	1.6%	\$201,773,402	2.7%	\$210,107,403	4.1%	\$216,186,725	2.9%
Other	\$44,964,215	-18.9%	\$44,787,214	-0.4%	\$45,244,805	1.0%	\$46,925,995	3.7%
<b>TOTAL EXPENDITURES</b>	<b>\$241,398,258</b>	<b>-2.9%</b>	<b>\$246,560,615</b>	<b>2.1%</b>	<b>\$255,352,207</b>	<b>3.6%</b>	<b>\$263,112,720</b>	<b>3.0%</b>
<b>SURPLUS / DEFICIT</b>	<b>(\$1,929,198)</b>		<b>(\$3,846,896)</b>		<b>(\$9,667,673)</b>		<b>(\$13,037,787)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$29,882,234</b>		<b>\$27,953,036</b>		<b>\$24,106,104</b>		<b>\$14,438,461</b>	
<b>UNASSIGNED OTHER</b>	<b>\$19,380,315</b>		<b>\$15,569,915</b>		<b>\$5,868,819</b>		<b>(\$7,430,353)</b>	
<b>PROJECTED YEAR END BALANCE</b>	<b>\$27,953,036</b>		<b>\$24,106,104</b>		<b>\$14,438,461</b>		<b>\$1,400,673</b>	
<b>UNASSIGNED FUND BALANCE AS % OF EXPENDITURES</b>	<b>8.0%</b>	<b>8.0%</b>	<b>6.3%</b>	<b>2.3%</b>	<b>-2.8%</b>	<b>-9.3%</b>		

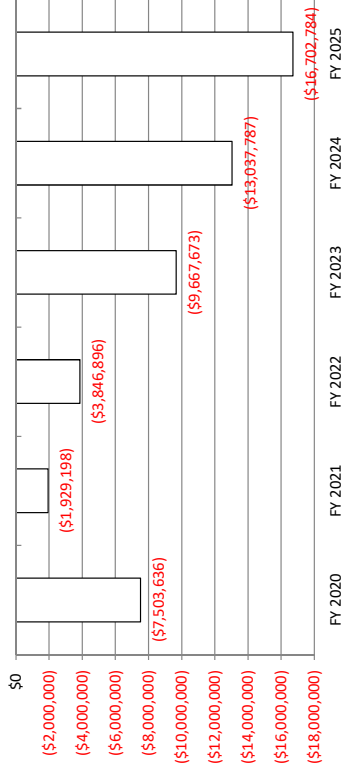
# ROCHESTER PUBLIC SCHOOL DISTRICT

## General Fund - Projection Summary

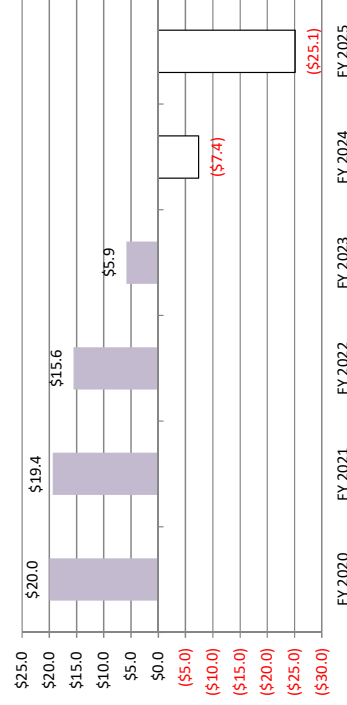
### REVENUES VS EXPENDITURES



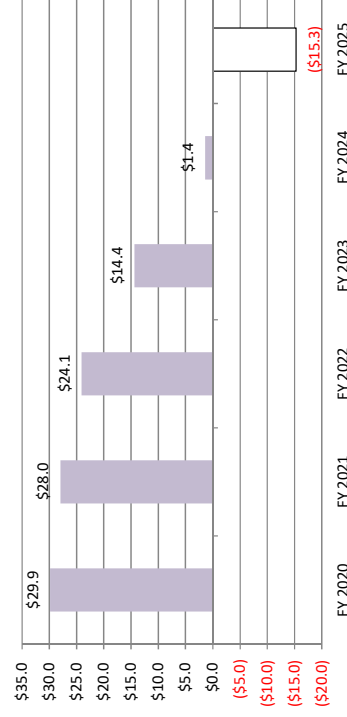
### FY SURPLUS / DEFICIT



### UNASSIGNED FUND BALANCE (MILLIONS)



### YEAR END FUND BALANCE (MILLIONS)



# Five-Year General Fund Financial Forecast "Worst Case Scenario" with 0% State Aid Increases FY22 & FY23

as of May 11, 2020

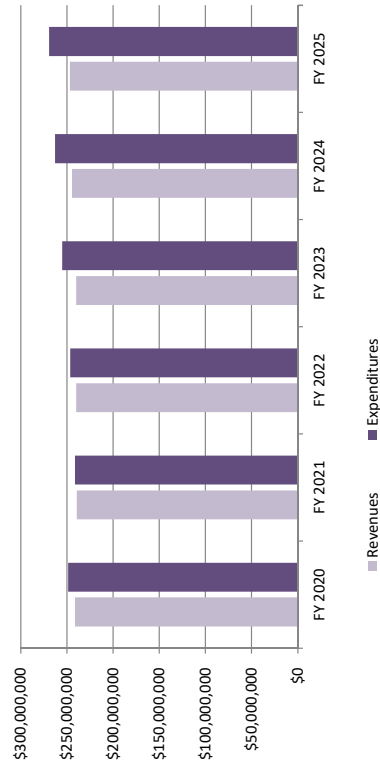
	BUDGET	REVENUE / EXPENDITURE PROJECTIONS							
	FY 2020	FY 2021	% chg	FY 2022	% chg	FY 2023	% chg	FY 2024	% chg
REVENUE									
Property Taxes	\$43,838,775	\$42,572,801	-2.9%	\$43,650,738	2.5%	\$42,809,947	-1.9%	\$43,732,046	2.2%
State	\$181,390,352	\$185,922,891	2.5%	\$186,073,062	0.1%	\$187,052,420	0.5%	\$190,417,128	1.8%
Federal	\$9,311,854	\$6,594,416	-29.2%	\$6,537,781	-0.9%	\$6,537,781	0.0%	\$6,537,781	0.0%
Other Local	\$6,688,673	\$4,378,952	-34.5%	\$3,673,393	-16.1%	\$3,673,393	0.0%	\$3,673,393	0.0%
TOTAL REVENUE	\$241,229,654	\$239,469,060	-0.7%	\$239,934,974	0.2%	\$240,073,541	0.1%	\$244,360,348	1.8%
EXPENDITURES									
Salary and Benefit Costs	\$193,305,390	\$196,434,043	1.6%	\$201,773,402	2.7%	\$210,107,403	4.1%	\$216,186,725	2.9%
Other	\$55,427,900	\$44,964,215	-18.9%	\$44,735,919	-0.5%	\$45,141,078	0.9%	\$46,820,045	3.7%
TOTAL EXPENDITURES	\$248,733,289	\$241,398,258	-2.9%	\$246,509,320	2.1%	\$255,248,480	3.5%	\$263,006,770	3.0%
SURPLUS / DEFICIT	(\$7,503,636)	(\$1,929,198)		(\$6,574,346)		(\$15,174,939)		(\$18,646,422)	
BEGINNING FUND BALANCE	\$37,385,870	\$29,882,234		\$27,953,036		\$21,378,684		\$6,203,745	
UNASSIGNED OTHER	\$20,013,109	\$19,380,315		\$13,048,539		(\$1,738,879)		(\$20,209,021)	
PROJECTED YEAR END BALANCE	\$9,869,124	\$8,572,720		\$8,330,146		\$7,942,624		\$7,766,343	
	\$29,882,234	\$27,953,036		\$21,378,684		\$6,203,745		(\$12,442,678)	
UNASSIGNED FUND BALANCE AS % OF EXPENDITURES	8.0%	8.0%		5.3%		-0.7%		-7.7%	
									-16.0%



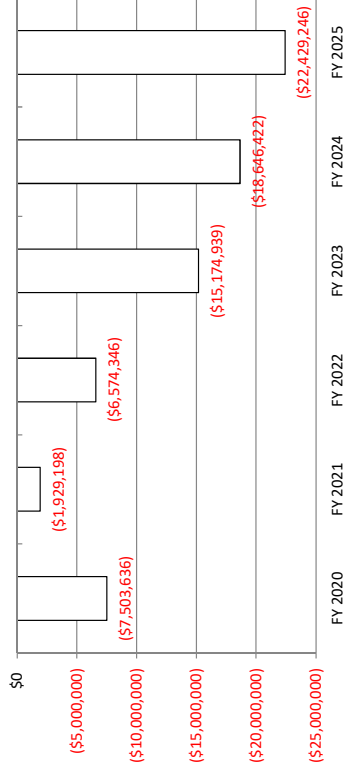
# ROCHESTER PUBLIC SCHOOL DISTRICT

## General Fund - Projection Summary

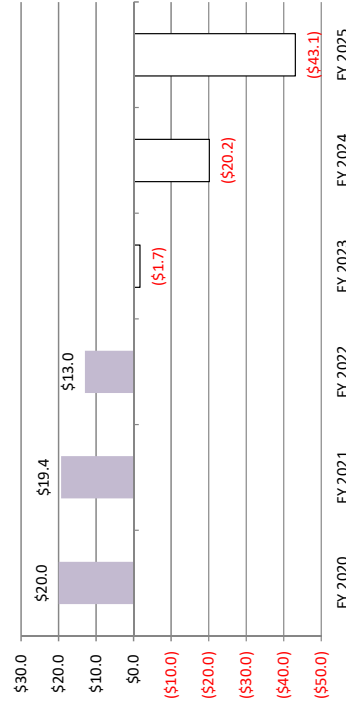
### REVENUES VS EXPENDITURES



### FY SURPLUS / DEFICIT



### UNASSIGNED FUND BALANCE (MILLIONS)



### YEAR END FUND BALANCE (MILLIONS)

