

Rochester

Public Schools

2021-2022 ADOPTED BUDGET

as of 05.20.21



2021-2022 BUDGET HIGHLIGHTS

General Fund Budget

- Spending increasing 1.9% overall
- 1% General Education State Aid increase assumed
- Overall reduction in FTE to better match the number of staff to enrolled students
- Ending unassigned fund balance will exceed School Board policy

COVID-19

- Federal CRRSA revenue of \$7.1 million included, with approximately \$5.2 million allocated to avoid budget reductions
- Federal ARP revenue, allocation not finalized and not included
- Summer of Discovery to be funded primarily from Federal funding

Class Sizes

- Sections are staffed at or below target size
- 15 contingency teachers budgeted to be hired if students re-enroll in the District for in-person learning or RPS Online School

Enhancements

- RPS Online School staffing
- Additional American Indian Liaison
- New Executive Director of Diversity, Equity & Inclusion
- Four middle school sports options at each middle school
- Testing Coordinators for high school to refocus School Counselors on counseling students instead of testing
- Additional Custodians for cleaning

SCHOOL BOARD MEMBERS



**CATHY
NATHAN**
Vice Chair
Term Expires:
Dec 2022



**DR. JESSICA
GARCIA**
Director
Term Expires:
Dec 2024



**JEAN
MARVIN**
Chair
Term Expires:
Dec 2022



**DON
BARLOW**
Director
Term Expires:
Dec 2024



**KAREN
MACLAUGHLIN**
Director
Term Expires:
Dec 2024



**JULIE
WORKMAN**
Treasurer
Term Expires:
Dec 2022



**MELISSA
AMUNDSEN**
Clerk
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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LETTER FROM THE SUPERINTENDENT

April 30, 2021

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 2021-2022 budget allows us to continue advancing the District's 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 and a loss in enrollment due to the pandemic also place additional financial pressures on the district.

The 2021-2022 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. This budget allows us to provide additional mental health support for our students, increase access to extracurricular activities for middle school students and enhance our equity efforts by adding a cabinet level position to direct the work.

The purpose of the 2021-2022 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 distinguishable.

Michael Muñoz
Superintendent

LETTER FROM THE FINANCE DIRECTOR



May 3, 2021

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.

School Board policy is to set a budget and operate with an unassigned General Fund reserve in an amount greater than 6% of expenditures. This means the District has at least three-weeks' worth of expenses in the bank to draw upon in the course of normal operations, an emergency, or State government shutdown. If the budget is followed as designed, the unassigned reserve is projected to be 8% of expenditures, which means there will be approximately one-month of expenditures available at the end of the school year.

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 is particularly helpful when the District issues debt. In the coming school year, the District will likely seek permission from the Minnesota Department of Education to issue Certificates of Participation for technology replacements, as part of the Achievement & Integration plan.

The primary source of general funding for the District is the State of Minnesota. The biennium budget for the State is expected to be approved by Legislators and the Governor around May 17, 2021. This budget assumes a 1% increase in General Education aid 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.

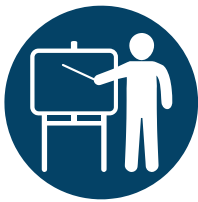


GRADUATE PROFILE



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 2021-2022 school year began July 27, 2020, and will end December 31, 2022. 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.

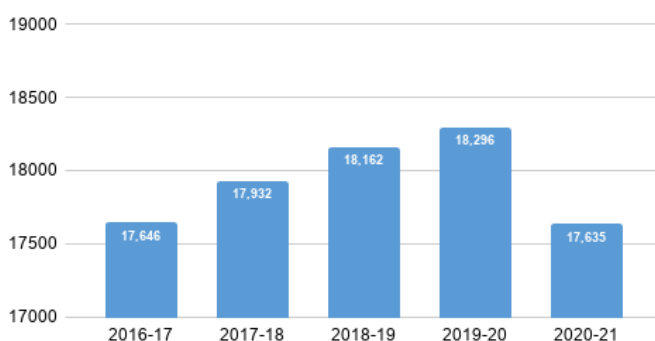
These conditions were not acceptable to city leaders such as: J.B. Clark, C.H. Chadbourn, William W. Mayo, and Horace Cook who were instrumental in raising about \$75,000 for the construction of a school with fourteen rooms in a community of less than five thousand people. This school, Central School, 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.”

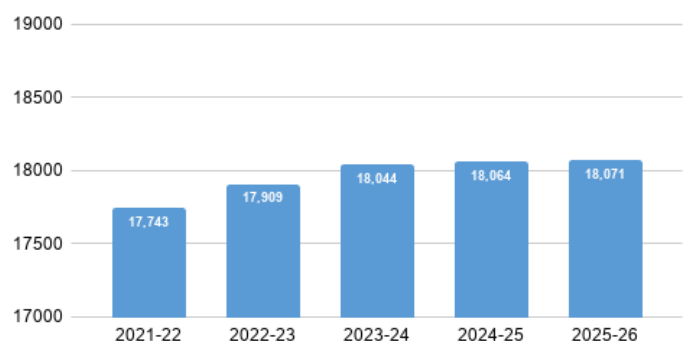
The first graduating class from Rochester Public School in 1871 had six graduates. In 2019, there were 1,161 graduates.

Fast forward over 165 years and Independent School District #535 (Rochester Public Schools) now has a general fund budget of over \$245 million. The District will start the year with at least \$21.3 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 \$15.6 million. **With this level of reserve the District can handle some financial uncertainty.**

5-Year Enrollment History



5-Year Enrollment Projection



RPS BY THE NUMBERS



Students

17,635 Students

The District serves a population of

135,000

7th largest district
in Minnesota
that spans

218 sq. miles



291
Daily Bus Routes

88

Spoken Languages

10%

English Learners (EL)

31%

Free or Reduced-Price
School Meals (FRL)

Staff

3,000

Employees

7,000

Volunteers

*Volunteers and volunteer hours are reflective of the 2019 school year.

21,000

Volunteer Hours



65%

of Teachers have
advanced degrees

1%

Homeless



18%

Special Education

Graduates



86%

2019 4-year graduation rate

*Due to the COVID-19 Pandemic, graduation rates are reflective of the 2019 school year.

91%

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



19

National Merit
Scholars for 2021

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.

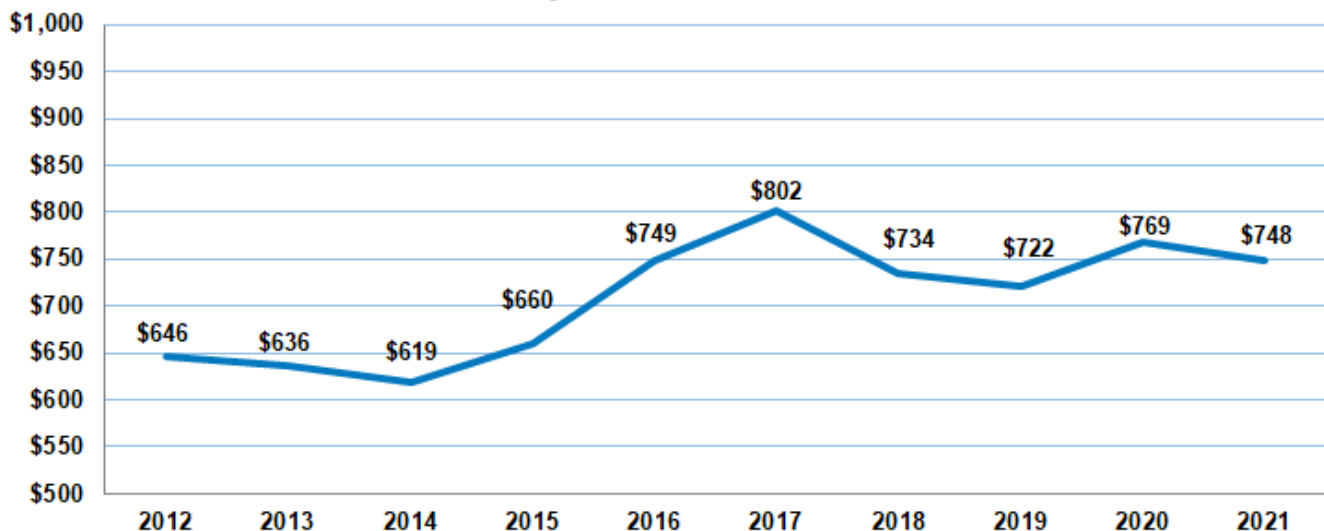
The two types of property tax levies are:

- 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 2021-2022, the voter-approved levies total \$27.4 million. The non-voter approved levies total \$41.9 million for a total levy of \$69.3 million. Compared to 2020-2021, this is an increase of \$3.3 million of revenue for the District. The increase is due to \$1.8 million of unemployment insurance increases related to the COVID-19 pandemic; \$1.0 million as planned in the 20+ year facilities maintenance and bonding plan; and \$0.5 million for school taxes abated or removed by the county on certain properties.

The chart below shows school taxes payable for the District on an average home valued at \$200,000 from calendar year 2012 to calendar year 2021.

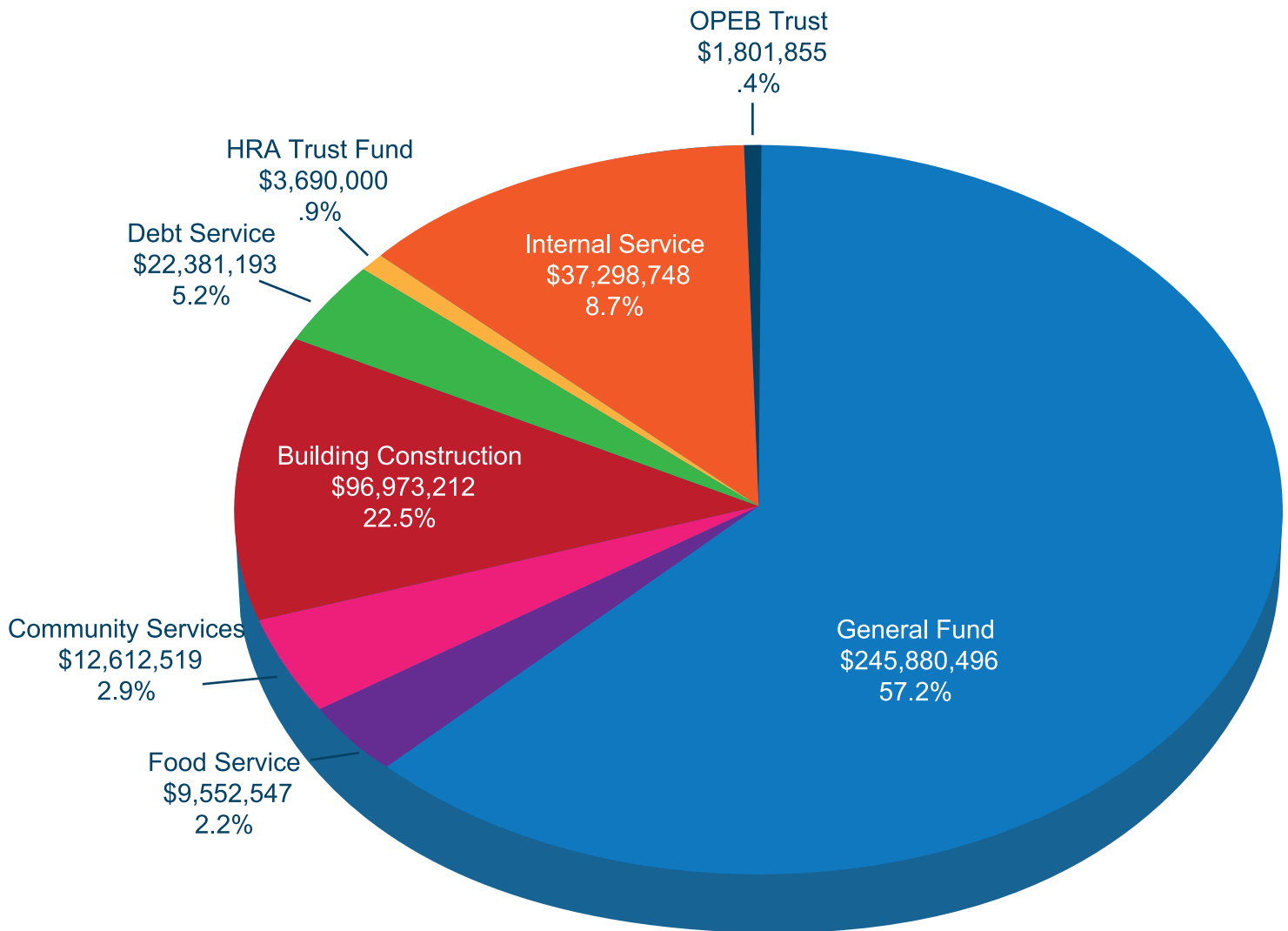
School Taxes Payable on \$200,000 Home Value



2021-22 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.



2021-2022 EXPENDITURES

General Fund

2021-2022 budgeted amount: \$245,880,496 (57.2%)

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

2021-2022 budgeted amount: \$9,552,547 (2.2%)

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

2021-2022 budgeted amount: \$12,612,519 (2.9%)

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

2021-2022 budgeted amount: \$96,973,212 (22.5%)

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

2021-2022 budgeted amount: \$22,381,193 (5.2%)

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

2021-2022 budgeted amount: \$37,298,748 (8.7%)

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

2021-2022 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

2021-2022 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

2021-2022 budgeted amount: \$1,801,855 (0.4%)

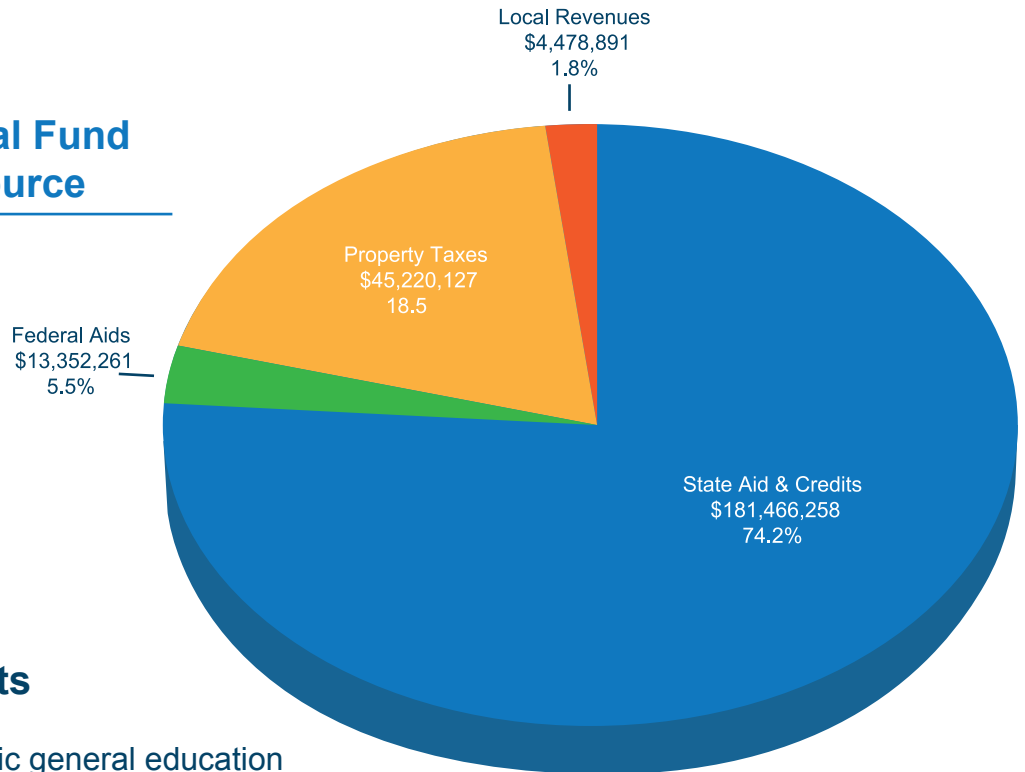
This irrevocable trust fund is being funded to cover future retiree Other Post-Employment Benefits – namely, health insurance benefits for retirees.

2021-2022 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 93% of total district revenues, while federal aids and other sources account for 7% of revenues, as shown in the graph below.

2021-2022 General Fund Revenue by Source



State Aids and Credits

\$181,466,258 (74.2%)

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

\$13,352,261 (5.5%)

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.

In addition, funding to prevent, prepare for and respond to COVID-19, address student learning loss, and prepare schools for reopening.

Property Taxes

\$45,220,127 (18.5%)

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

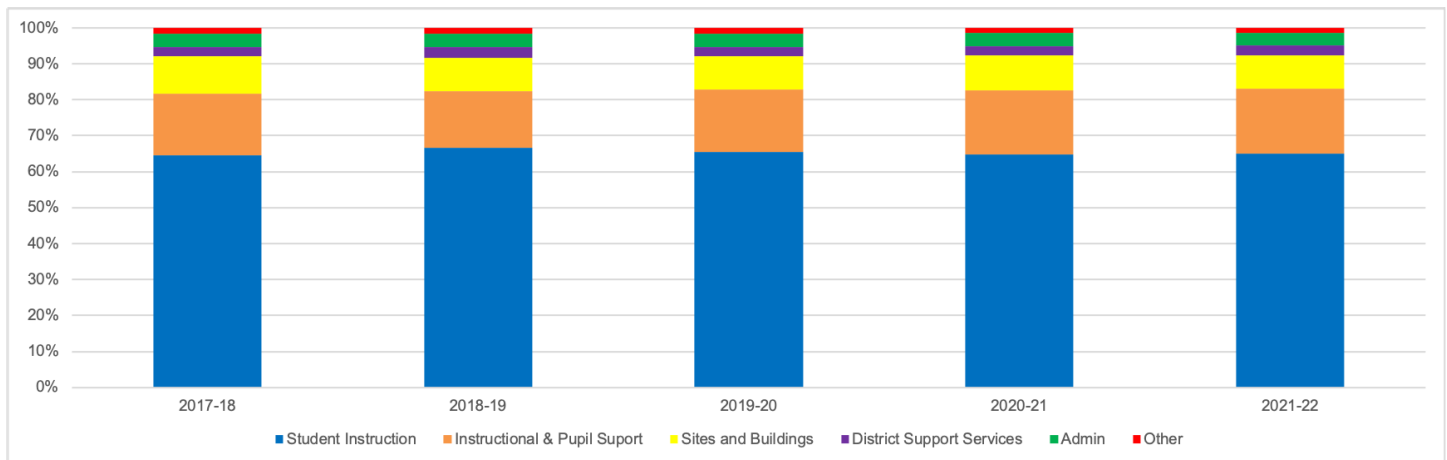
\$4,478,891 (1.8%)

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.

2021-2022 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
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
2021-22	\$159,968,858	\$44,487,246	\$8,882,759

2021-2022 GENERAL FUND



		2019-2020 Original	2020-2021 Original	2021-2022 Original
Student Instruction \$159,968,858 65.1%	Special Education	\$51,566,406	\$53,529,721	\$55,095,297
	Middle and High School Instruction	\$45,242,106	\$45,632,362	\$46,045,844
	Elementary Instruction	\$39,403,277	\$40,990,078	\$41,889,726
	English Learners	\$4,632,851	\$4,678,098	\$4,632,524
	Co-curricular and Extra Curricular Activities	\$3,690,093	\$3,759,845	\$3,869,671
	Career and Technical Programs	\$2,909,351	\$3,184,701	\$3,943,039
	Federal Title Programs	\$3,425,431	\$3,470,697	\$3,095,146
	Gifted and Talented Programs	\$1,243,257	\$1,235,618	\$1,397,611
Instructional & Pupil Support \$44,487,246 18.1%	Student Transportation	\$15,726,803	\$16,375,135	\$18,084,752
	Instructional Admin/Assistant Principals	\$4,475,055	\$5,230,848	\$5,162,850
	Guidance and Counseling Services	\$3,298,001	\$3,762,481	\$3,758,080
	Staff Development	\$4,099,997	\$3,776,004	\$3,646,052
	Other Student Support	\$3,510,634	\$4,207,848	\$3,363,015
	Instructional Technology	\$2,311,584	\$2,365,142	\$2,948,595
	Social Work Services	\$1,906,415	\$2,272,396	\$2,304,480
	Health Services	\$2,034,581	\$1,966,094	\$2,050,604
	Media Services	\$1,909,870	\$2,045,367	\$2,009,681
	Curriculum Development	\$1,192,865	\$1,134,371	\$1,159,137
Sites & Buildings \$22,590,973 9.2%	Operations and Maintenance	\$10,709,320	\$10,773,624	\$11,766,971
	Utilities	\$4,764,928	\$4,960,674	\$4,946,538
	Long Term Facilities Maintenance	\$5,046,790	\$6,559,322	\$4,893,536
	Capital Facilities	\$455,326	\$513,572	\$613,683
	Equipment Repair	\$350,864	\$359,276	\$370,245
District Support Services \$6,752,632 2.7%	Business Services & Elections	\$2,328,241	\$2,541,407	\$2,283,012
	Technology Support	\$1,673,760	\$1,687,373	\$1,971,477
	Human Resources	\$1,041,779	\$1,071,863	\$1,168,318
	Communication & Marketing	\$399,696	\$424,664	\$493,249
	Registration & Records	\$333,772	\$342,858	\$449,683
	Research & Assessments	\$320,720	\$305,044	\$303,579
	Mental Health Collaborative	\$123,548	\$145,559	\$83,314
	Site Principals	\$7,180,560	\$7,203,348	\$7,185,439
Administration \$8,882,759 3.6%	Office of Elementary & Secondary	\$780,443	\$635,062	\$1,075,715
	Office of Superintendent	\$516,057	\$529,585	\$451,728
	School Board	\$173,481	\$173,481	\$169,877
	General Fund Debt	\$3,203,826	\$3,002,221	\$2,347,166
Insurance/Debt \$3,198,028 1.3%	Property & Other Insurance	\$461,708	\$552,519	\$850,862
Total General Fund Budget		\$232,443,396	\$241,398,258	\$245,880,496

2021-2022 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

\$144,332,621 (58.7%)

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

Benefits

\$56,523,473 (23.0%)

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

\$31,636,069 (12.9%)

Includes utilities, legal services, contracted work and other services that must be purchased from outside sources. Of the \$31.6 million, over half is spent between school bus services (\$15.0 million) and utilities (\$3.7 million.)

Supplies and Materials

\$7,240,042 (2.9%)

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

Capital Expenditures

\$2,619,933 (1.1%)

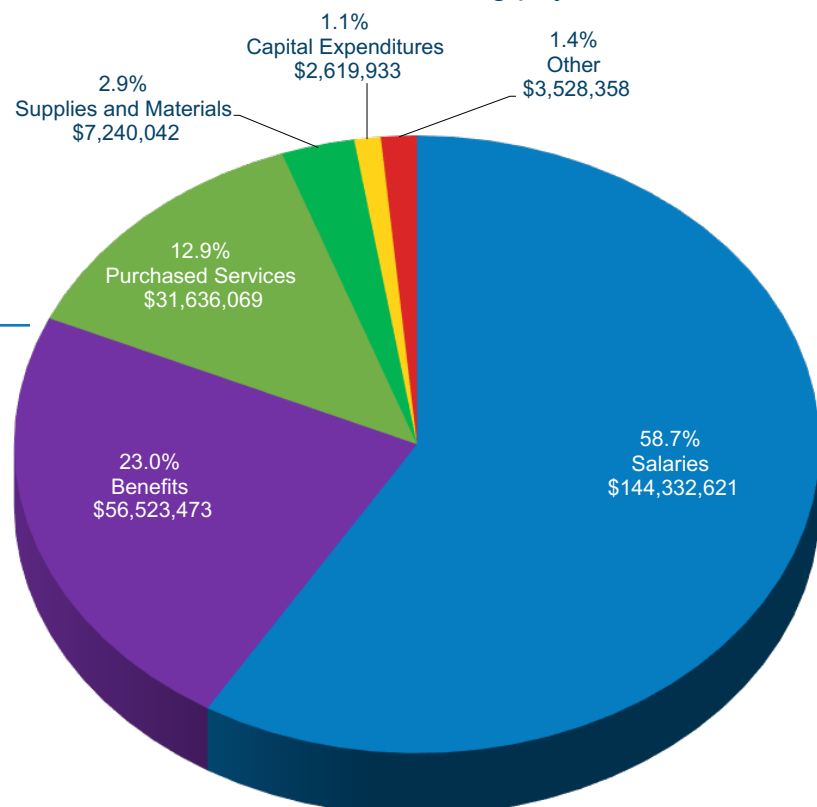
Includes major building repairs and site improvements, technology equipment such as computers for classrooms, printers, copiers, and other classroom equipment.

Other

\$3,528,358 (1.4%)

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.

2021-2022 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.

\$245,880,496 **2021-2022 general fund budget**
(/) 17,743 **Divided by 2021-2022 projected enrollment**

\$13,858 **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 \$241 million to \$246 million (1.9%). Spending is projected to increase from \$13,689 per student to \$13,858 per student, an increase of 1.2% on a per student basis. The District is expecting enrollment to increase by 0.6% which accounts for the additional increase in spending.

\$241,398,258 **2020-2021 general fund budget**
(/) 17,635 **Divided by 2020-2021 actual enrollment**

\$13,689 **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 2021-2022 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 ten elementary teaching positions included in the budget to be allocated once enrollment exceeds the target by approximately two per class at a grade level in a building. However, on average, class sections are 17% below target as of May 10, 2021, and there is room for growth, should more students enroll in the summer. *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 5/10/21	Teachers Budgeted as of 5/10/21	Average Class Size
Kindergarten	20	966	60	16
1st	24	1,290	65	20
2nd	29	1,239	53	23
3rd	29	1,231	52	24
4th	31	1,267	51	25
5th	31	1,257	52	24
6th	32	1,266	40.4	31

FREQUENTLY ASKED QUESTIONS

How many staff do you have?

The District budgets on a full-time equivalent (FTE) basis, rather than on a number of people basis, because there are many situations where a full-time person is not required to meet the needs of the District. 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 (1,392 hours per year). A 1.0 FTE Custodian is considered full-time when contracted for 260 days per year at 8 hours per day (2,080 hours per year).

Within any given month, including regular contracted staff in the chart below plus timesheet hourly staff, substitute teachers, and seasonal coaches, the District gives a paycheck to about 3,000 unique people.

The chart below sums up all the various FTE by major contract group.

Group	2019-2020 <i>Original</i>	2020-2021 <i>Original</i>	2021-2022 <i>Original</i>
School Board	7.00	7.00	7.00
Superintendent	1.00	1.00	1.00
Cabinet	8.00	8.00	9.00
Principals	61.00	63.00	64.00
Administrators	9.00	10.00	9.00
Teachers	1,467.13	1,459.44	1,441.92
Paraprofessionals	561.13	549.72	532.00
Community Education	13.18	13.18	11.60
Student Nutrition Services	79.59	82.91	82.91
Non-Schedule	57.46	59.93	59.02
Off-Schedule	136.64	143.78	154.53
Clerical	107.16	103.69	103.44
Maintenance	126.00	126.00	137.00
Total FTE's	2,634.28	2,627.64	2,612.42

*Additional data on FTEs by job title is included as Appendix 1 and by building location as Appendix 2 to this document.

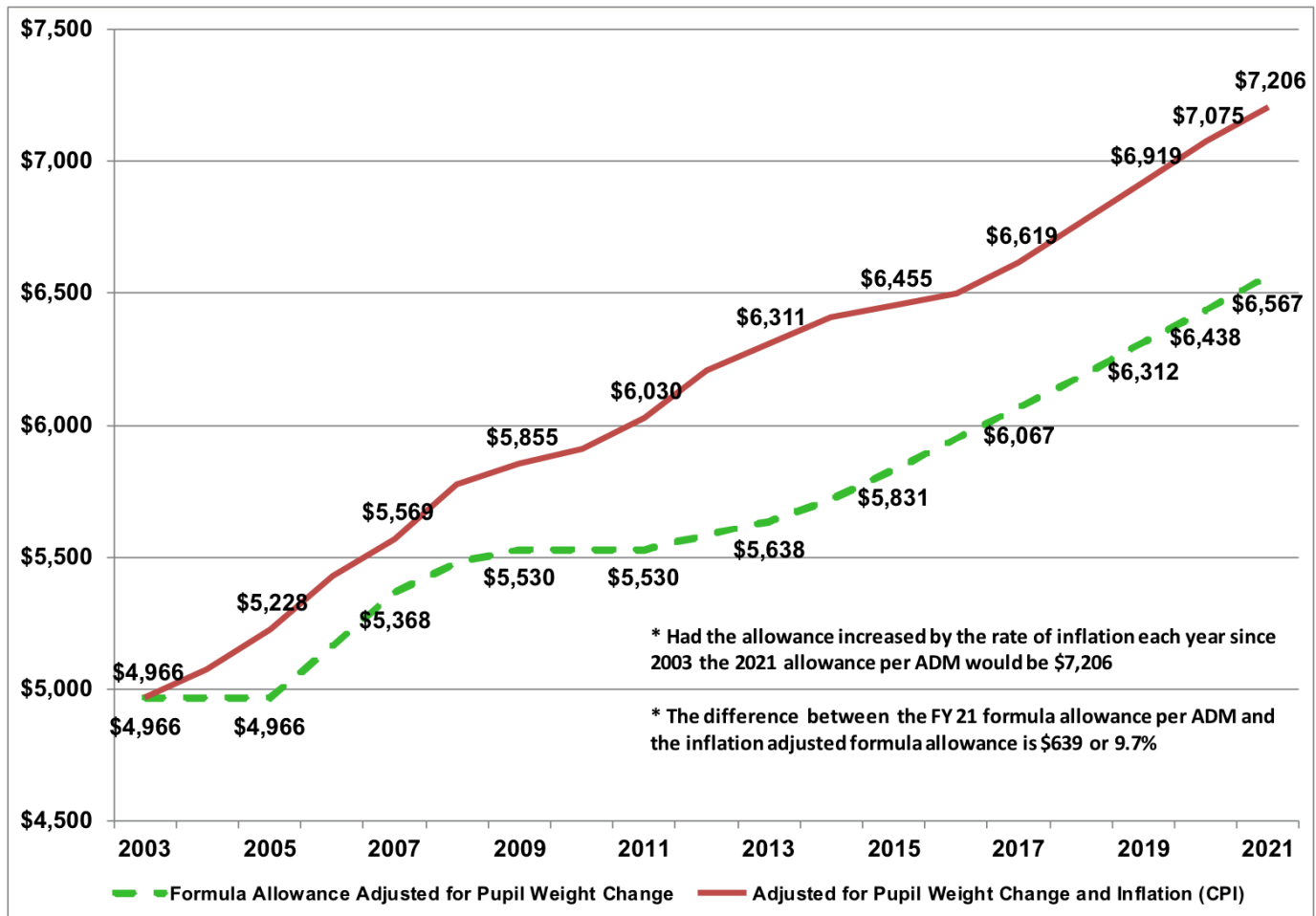
FREQUENTLY ASKED QUESTIONS



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 \$12.5 million less than what it would be if it had 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

Did you get a lot of Federal funding recently?

In 2020 and 2021, multiple Congressional bills became law that provided one-time funding for school districts nationwide to combat the effects of the COVID-19 global pandemic. The District is aware of at least \$31.4 million in one-time Federal funding that will be available from March 13, 2020, through September 30, 2023. This equates to about \$1,700 per student. In some cases the money must be used to provide new services and supplies the District didn't provide before COVID-19. In other cases, the money can be used to cover existing costs without having to reduce services that the District may not be able to afford to keep.

- Coronavirus Aid, Relief, and Economic Security Act (CARES): \$8.3 million
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA): \$7.1 million
- American Rescue Plan Act (ARP): \$16.0 million

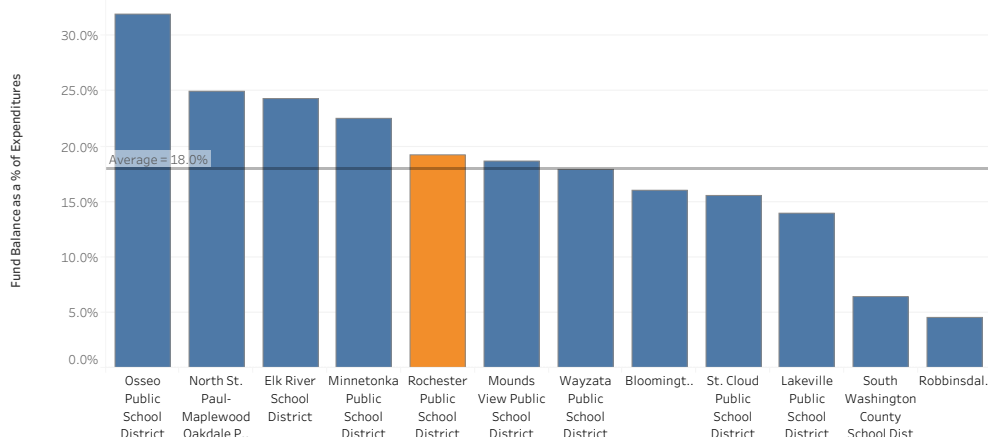
District leaders have included all of the CARES funding within the school year 2020-2021 revised budget. District leaders have budgeted the CRRSA funding within the school year 2021-2022 budget. The ARP funding is not reflected within the school year 2021-2022 budget. More discussion is needed about how much to allocate ARP between school years 2021-2022 and 2022-2023.

Do you have too many funds in reserve?

School Board policy indicates that the District must keep at least 6% of annual general fund expenditures in an unassigned fund balance. Additionally, the State restricts certain unspent revenue so it can be used for the same purpose in a future year. Fund balance provides cash flow throughout the year as the District awaits payments from the State or County as well as for any emergency purpose or one-time strategic investment. At the end of the school year 2019-2020, the District had 11% of annual expenditures in the unassigned fund balance. Adding in other restricted funds, the District had 19.2% in reserve. This is slightly higher than the peer group average of 18%. Because of the reserve level, the administration is comfortable recommending a budget to the School Board that spends some of the reserve in the school year 2021-2022.

Rochester Public School District Economic Profile

The graph below shows fund balance as a % of expenditures for General Fund for 2020.



FREQUENTLY ASKED QUESTIONS

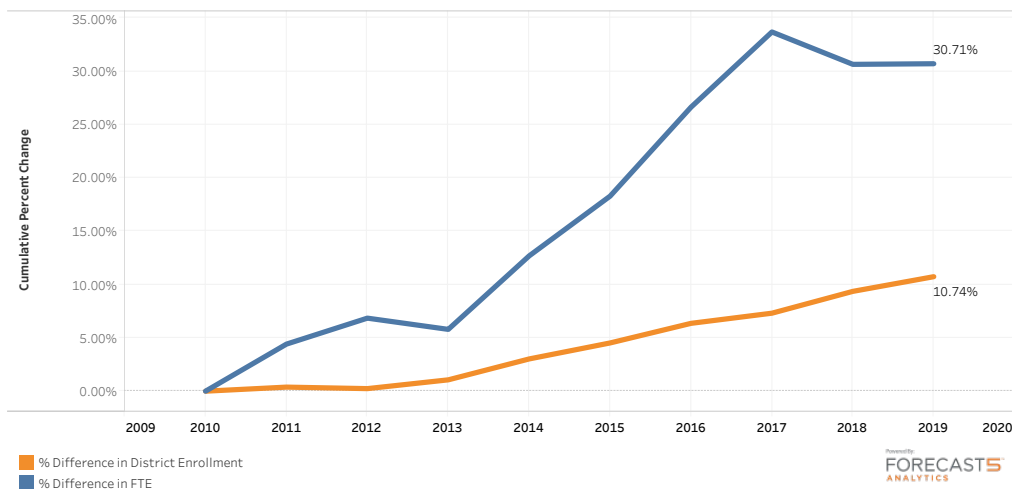


Are you hiring enough teachers?

From school year 2009-2010 to school year 2018-2019, the District grew its student enrollment by about 11% but increased its teacher staffing by 31%. Teachers include general education classroom teachers, school social workers, school counselors, special education teachers, etc.

Rochester Public School District Economic Profile

The graph below show the cumulative percent changes in Teacher FTE and Enrollment from 2010 to 2019.



Do you have too few teachers and too many students per class?

The peer group average is 1 teacher per every 15.59 students. The District is staffed slightly better than the average at 1 teacher per every 14.8 students. Within the peer group, the District is the third best staffed district with only Bloomington and Saint Cloud providing a better teacher to student ratio.

Rochester Public School District Economic Profile

2019 - Student per Teacher FTE Comparison



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.

Debt Issue	Description of Debt	Project Completed with Debt	Original Principal Balance	Principal Balance as of 6/30/21	Final Payment Year
2018B	Certificates of Participation	Student Use Instructional Technology Purchases	\$4,455,000	\$1,560,000	2021-2022
2013A	General Obligation Alternative Facilities Bonds	Folwell, Gage, Jefferson, and Kellogg Renovations	\$14,870,000	\$14,070,000	2027-2028
2015B	Refunding of 2008A Building Bonds	Gibbs Construction	\$9,755,000	\$7,285,000	2027-2028
2012B	Certificates of Participation*	John Marshall, John Adams, and Century Renovations; Alternative Learning Center Purchase and Renovations	\$16,455,000	\$8,905,000	2028-2029
2017A	Certificates of Participation*	Hoover Addition	\$7,945,000	\$6,705,000	2032-2033
2017B	General Obligation Facilities Maintenance Bonds	Hoover Renovations	\$4,110,000	\$3,560,000	2032-2033
2014A	General Obligation Facilities Maintenance Bonds	Folwell, Franklin, Gibbs, Lincoln, Pinewood, and Washing Additions; Alternative Learning Center Renovations	\$6,560,000	\$4,670,000	2033-2034
2018A	General Obligation Facilities Maintenance Bonds	Long-Term Facilities Maintenance Projects at Various Sites	\$24,130,000	\$23,570,000	2034-2035
2015A	General Obligation Alternative Facilities Bonds	Pinewood Renovations	\$4,180,000	\$3,275,000	2035-2036
2016A	General Obligation Alternative Facilities Bonds	Churchill and Elton Hills Renovations	\$11,295,000	\$9,410,000	2035-2036
2016C	General Obligation Alternative Facilities Bonds	Mighty Oaks, Lincoln, and Mayo Renovations	\$13,605,000	\$11,875,000	2036-2037
2020A	General Obligation Building Bonds	3 Elementary Schools, 1 Middle School	\$170,410,000	\$165,690,000	2039-2040
2020B	General Obligation Facilities Maintenance and Refunding Bonds	Kellogg and John Marshall Renovations (2012) and Edison, Facilities Services Center, Jefferson, and John Marshall Renovations (2021)	\$46,950,000	\$46,950,000	2039-2040
TOTAL			\$341,670,000	\$307,525,000	

* 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



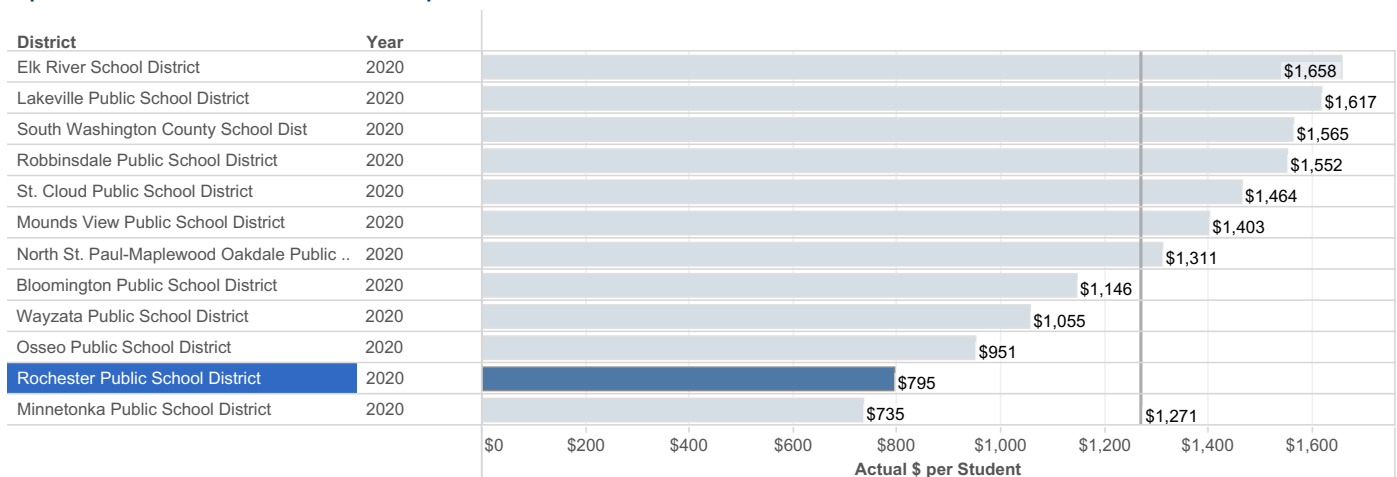
How much does the debt cost each year?

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
2021-2022	\$2,451,826	\$22,361,193	\$24,813,020
2022-2023	\$2,461,176	\$22,379,020	\$24,840,196
2023-2024	\$2,438,576	\$22,936,598	\$25,375,174
2024-2025	\$2,436,326	\$23,331,490	\$25,767,816
2025-2026	\$2,445,026	\$21,558,450	\$24,003,476
2026-2027	\$2,458,226	\$21,268,725	\$23,726,951
2027-2028	\$2,453,314	\$22,058,800	\$24,512,114
2028-2029	\$1,821,358	\$19,292,325	\$21,113,683
2029-2030	\$1,119,245	\$19,766,394	\$20,885,639
2030-2031	\$1,127,740	\$18,607,694	\$19,735,434
2031-2032	\$1,129,873	\$18,774,919	\$19,904,791
2032-2033	\$1,120,858	\$18,937,981	\$20,058,839
2033-2034	\$456,060	\$19,234,200	\$19,690,260
2034-2035	\$0	\$19,232,750	\$19,232,750
2035-2036	\$0	\$16,582,388	\$16,582,388
2036-2037	\$0	\$15,948,788	\$15,948,788
2037-2038	\$0	\$15,011,050	\$15,011,050
2038-2039	\$0	\$15,133,600	\$15,133,600
2039-2040	\$0	\$15,115,725	\$15,115,725

Isn't this a lot of debt?

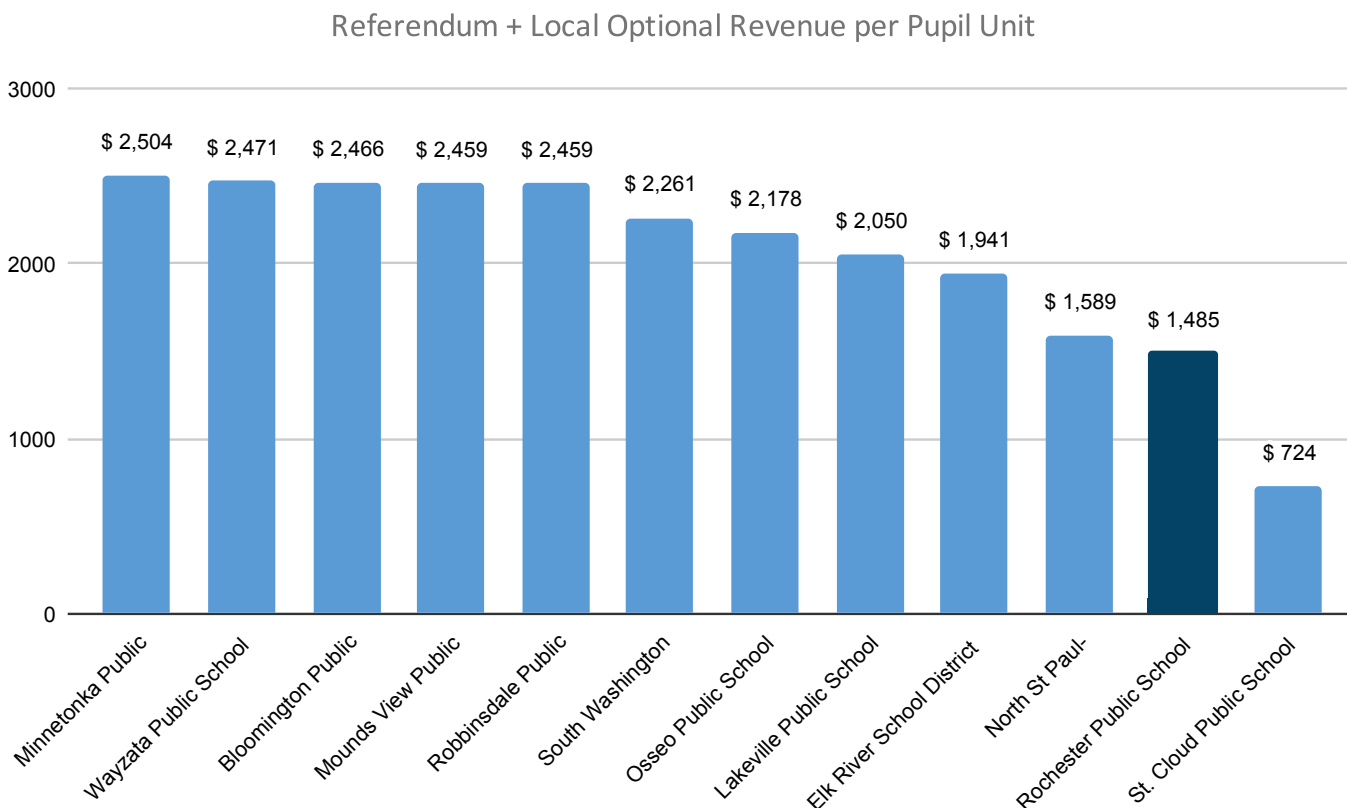
The comparison below shows that Rochester's debt payments are well below average compared to its peers when measured on a per student basis.



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. At that time, the amount passed was the State average. As of the latest data available for the school year 2020-2021, Rochester lags behind its peers in local operating revenue on a per student basis (\$1,485 versus an average of \$2,049). If a question were put before the voters to move up to the peer group average, it would result in \$11.0 million extra per year of revenue for the District. Going to the State law maximum (like Minnetonka) would result in \$19.9 million extra per year of revenue for the District.

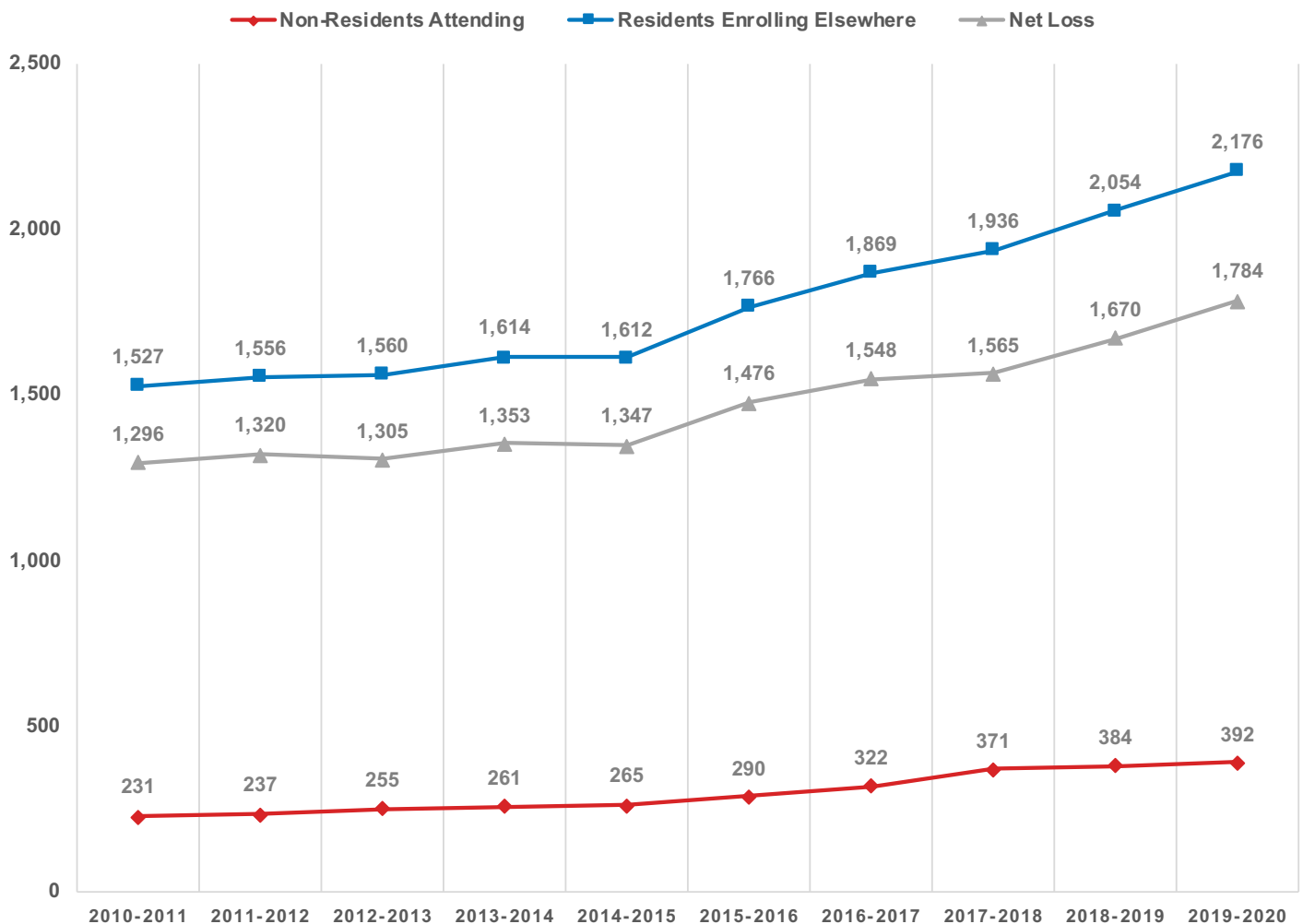


FREQUENTLY ASKED QUESTIONS



What is your open enrollment picture?

In the 2019-2020 school year, there were 2,176 resident students of the District who chose to transfer out to another public school district (or charter school.) In the same school year, 392 students decided to leave their home district and open enroll into Rochester Public Schools. The net loss of students for 2019-2020 was 1,784 students. If the District were able to serve these 2,176 resident students that are leaving each year, another \$17.6 million of revenue would be received; however, at least \$13.4 million more in expenses would be required as more than 147 additional teachers would also be needed to maintain a one teacher per 14.8 students staffing ratio.



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 2020-2021 and 2021-2022
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 (2021-2022) compared to the previous budget (2020-2021). 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	2019-2020 Original	2020-2021 Original	2021-2022 Original	Change
Board	School Board Member	7.00	7.00	7.00	0.00
Super	Superintendent	1.00	1.00	1.00	0.00
Cabinet	Executive Director of Community Education	1.00	1.00	1.00	0.00
Cabinet	Executive Director of Curriculum & Instruction	1.00	1.00	1.00	0.00
Cabinet	Executive Director of Diversity, Equity & Inclusion	0.00	0.00	1.00	1.00
Cabinet	Executive Director of Elementary & Secondary Education	1.00	1.00	1.00	0.00
Cabinet	Executive Director of Finance	1.00	1.00	1.00	0.00
Cabinet	Executive Director of Human Resources	1.00	1.00	1.00	0.00
Cabinet	Executive Director of Marketing, Communications & Technology	1.00	1.00	1.00	0.00
Cabinet	Executive Director of Operations	1.00	1.00	1.00	0.00
Cabinet	Executive Director of Student Services	1.00	1.00	1.00	0.00
Cabinet		8.00	8.00	9.00	1.00
Principal	Online Assistant Principal	0.00	0.00	1.00	1.00
Principal	Elementary Assistant Principal	7.00	15.00	15.00	0.00
Principal	Elementary Associate Principal	7.00	0.00	0.00	0.00
Principal	Elementary Principal	15.00	15.00	15.00	0.00
Principal	Middle School Assistant Principal	4.00	8.00	8.00	0.00
Principal	Middle School Associate Principal	4.00	0.00	0.00	0.00
Principal	Middle School Principal	4.00	4.00	4.00	0.00
Principal	Principal on Special Assignment	5.00	4.00	4.00	0.00
Principal	Senior High Assistant Principal	7.00	12.00	12.00	0.00
Principal	Senior High Associate Principal	3.00	0.00	0.00	0.00
Principal	Senior High Principal	5.00	5.00	5.00	0.00
Principal		61.00	63.00	64.00	1.00
Admin	Assistant Director of Special Education	3.00	3.00	0.00	(3.00)
Admin	Assistant Director of Student Services	1.00	1.00	0.00	(1.00)
Admin	Coordinator of Early Childhood Special Education	1.00	1.00	1.00	0.00
Admin	Coordinator of Equity	0.00	1.00	0.00	(1.00)
Admin	Coordinator of Family Engagement & Partnerships	1.00	1.00	1.00	0.00
Admin	Director of Elementary & Secondary Education	2.00	2.00	2.00	0.00
Admin	Director of Student Services	0.00	0.00	1.00	1.00
Admin	Director of Special Education	1.00	1.00	4.00	3.00
Admin		9.00	10.00	9.00	(1.00)
All		86.00	89.00	90.00	1.00

Teacher Full-Time Equivalents

Category	Job Titles	2019-2020 Original	2020-2021 Original	2021-2022 Original	Change
Adult	Adult Literacy	16.37	12.97	12.31	(0.66)
ElemEd	Kindergarten	64.00	64.00	56.00	(8.00)
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	67.00	68.00	71.00	3.00 *
ElemEd	Grade 1 - Spanish Immersion	2.00	2.00	2.00	0.00
ElemEd	Grade 2	52.00	50.00	50.00	0.00
ElemEd	Grade 2 - Spanish Immersion	2.00	2.00	2.00	0.00
ElemEd	Grade 2-3	1.00	0.00	0.00	0.00
ElemEd	Montessori Level 1	4.00	4.00	4.00	0.00
ElemEd	Grade 3	52.00	51.00	50.00	(1.00)
ElemEd	Grade 3 - Spanish Immersion	2.00	2.00	1.00	(1.00)
ElemEd	Grade 4	49.00	48.00	48.00	0.00
ElemEd	Grade 4 - Spanish Immersion	1.00	1.00	2.00	1.00
ElemEd	Grade 4-5	1.00	0.00	0.00	0.00
ElemEd	Grade 5	49.00	49.00	50.00	1.00
ElemEd	Grade 5 - Spanish Immersion	1.00	1.00	1.00	0.00
ElemEd	Montessori Level 2	2.00	2.00	2.00	0.00
ElemEd	Elementary Education	14.45	10.30	9.30	(1.00)
ElemEd	Intermediate SIS	1.00	1.00	1.00	0.00
ElemEd	Primary SIS	1.00	1.00	3.00	2.00
ElemEd	Reading Elementary	17.10	15.10	15.10	0.00
ElemEd		386.55	375.40	371.40	(4.00)
PreK	ECFE Teacher	30.51	30.51	26.03	(4.48)
SecEd	Agriculture Education	1.70	1.70	3.10	1.40
SecEd	AVID Teacher	1.00	1.00	0.60	(0.40)
SecEd	Business Education	7.30	7.55	11.05	3.50
SecEd	Communication Arts	4.10	4.05	4.05	0.00
SecEd	Driver's Education	1.00	1.00	1.00	0.00
SecEd	English	56.80	58.30	56.50	(1.80)
SecEd	English - Spanish Immersion	0.00	0.00	0.20	0.20
SecEd	Family and Consumer Science	6.10	6.40	7.20	0.80
SecEd	French	3.60	3.80	2.80	(1.00)
SecEd	German	2.60	2.00	2.00	0.00
SecEd	Grade 6	44.00	42.60	40.00	(2.60)
SecEd	Grade 6 - Spanish Immersion	0.00	0.60	0.40	(0.20)
SecEd	Health	8.20	8.40	8.50	0.10
SecEd	INCubatoredu	0.40	0.30	0.30	0.00
SecEd	Industrial Technology	3.20	3.50	3.10	(0.40)
SecEd	Information Technology	1.20	1.10	1.10	0.00
SecEd	Latin	2.80	2.60	1.60	(1.00)
SecEd	Lead Teacher	4.00	1.00	1.00	0.00
SecEd	Math	58.40	57.70	55.30	(2.40)
SecEd	Medical Careers	3.00	2.90	3.30	0.40
SecEd	Middle School Right Fit Teacher	2.00	2.00	2.00	0.00
SecEd	Project Lead the Way	8.05	7.65	7.85	0.20
SecEd	Recovery School Teacher	2.00	2.00	2.00	0.00
SecEd	Science	56.60	55.90	54.60	(1.30)
SecEd	Social Studies	55.90	55.80	55.10	(0.70)
SecEd	Social Studies - Spanish Immersion	0.00	0.00	0.20	0.20

Teacher Full-Time Equivalents

Category	Job Titles	2019-2020	2020-2021	2021-2022	Change
		Original	Original	Original	
SecEd	Spanish	14.50	14.45	13.85	(0.60)
SecEd	Trade & Industrial Education	1.10	1.00	0.10	(0.90)
SecEd	TV Production	0.20	0.00	0.00	0.00
SecEd	WECEP Disadvantaged	3.40	3.50	4.00	0.50
SecEd		353.15	348.80	342.80	(6.00)
SpecArea	Art	26.54	27.14	26.50	(0.63)
SpecArea	Gifted and Talented	11.44	11.53	13.45	1.92
SpecArea	Library Media Specialist	11.39	11.84	11.71	(0.13)
SpecArea	Music	35.50	35.34	34.00	(1.34)
SpecArea	Physical Education	34.43	34.12	32.87	(1.25)
SpecArea	Quarry Hill Teacher	1.17	1.17	1.17	0.00
SpecArea		120.47	121.14	119.70	(1.43)
SPED	Adapt Phy Ed	6.03	6.03	6.03	0.00
SPED	ASD	16.00	18.10	18.10	0.00
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	6.00	7.10	7.10	0.00
SPED	BAMH/SPED Instructional Coach	0.00	0.70	0.70	0.00
SPED	Behavior Instructional Coach	0.00	2.00	1.00	(1.00)
SPED	DCD-MM	13.50	12.80	14.50	1.70
SPED	DCD-MM/LD	1.00	0.70	1.00	0.30
SPED	DCD-SP	30.00	30.00	30.00	0.00
SPED	Deaf/Hard of Hearing	7.30	7.30	7.20	(0.10)
SPED	EBD	74.00	74.95	75.50	0.55
SPED	EBD/LD	7.00	8.00	8.00	0.00
SPED	EC/SE	41.40	41.40	37.80	(3.60)
SPED	LD	49.00	55.00	53.50	(1.50)
SPED	Occupational Therapist	7.30	7.30	8.40	1.10
SPED	Physical Therapist	3.03	3.03	3.03	0.00
SPED	Physically Impaired	0.50	0.50	0.50	0.00
SPED	School Psychologist	16.50	16.70	16.70	0.00
SPED	Special Ed Academic Coach	2.00	2.00	1.00	(1.00)
SPED	Special Ed Instructional Coach	18.40	19.30	20.20	0.90
SPED	Special Ed Float Teacher	0.00	0.00	2.00	2.00
SPED	Speech Language Pathologist	43.70	44.70	46.50	1.80
SPED	Visually Impaired	1.00	1.00	1.00	0.00
SPED	WECEP Handicapped	7.00	7.00	7.00	0.00
SPED		353.15	368.10	369.25	1.15
Support	504 Specialist	2.00	2.00	2.00	0.00
Support	AMERICORP Reading Coach	0.30	0.30	0.00	(0.30)
Support	AVID Coordinator	0.20	0.20	0.20	0.00
Support	Behavior Specialist	4.50	3.50	1.00	(2.50)
Support	Community Schools Instructional Coach	1.00	1.00	1.00	0.00
Support	Community Schools Site Facilitator	3.00	3.90	4.90	1.00
Support	Elementary Reading Coach	2.00	2.00	2.00	0.00
Support	English Learner	46.80	46.05	44.80	(1.25)
Support	Instructional Coach	23.80	23.45	24.65	1.20
Support	Literacy Coach	1.00	1.00	1.00	0.00
Support	LSN	13.10	14.60	15.00	0.40
Support	REA President	1.00	1.00	1.00	0.00
Support	School Counselor Elementary	15.00	15.00	15.00	0.00

Teacher Full-Time Equivalents

Category	Job Titles	2019-2020	2020-2021	2021-2022	Change
		Original	Original	Original	
Support	School Counselor Non-Public Schools	2.13	2.13	2.13	0.00
Support	School Counselor Secondary	23.00	25.00	25.00	0.00
Support	Science Fair	0.20	0.00	0.00	0.00
Support	Social Emotional Learning Lead	0.75	0.75	0.00	(0.75)
Support	Social Worker	38.55	40.10	40.50	0.40
Support	Spanish Immersion Coach	1.00	1.00	1.20	0.20
Support	Success Coach	11.30	10.55	9.05	(1.50)
Support	T.O.S.A. - Clinical Coach	4.00	3.00	3.00	0.00
Support	T.O.S.A. - Curriculum & Instruction	1.00	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. - Focus on Instructional Tech	0.00	0.00	1.00	1.00
Support	T.O.S.A. - Implementation Associate	5.00	4.00	4.00	0.00
Support		201.63	202.53	200.43	(2.10)
<hr/>					
All		1,461.83	1,459.44	1,441.92	(17.53)

* = 10.0 FTE extra Grade 1 built in the budget but not allocated to a building as of 4/30/21

** = 5.0 FTE extra EBD built in the budget but not allocated to a building as of 4/30/21

Paraprofessional Full-Time Equivalents

Category	Job Titles	2019-20 Original	2020-2021 Original	2021-2022 Original	Change
ElemEd	Behavioral Support Para	5.06	4.47	3.75	(0.72)
ElemEd	Elem Para	74.97	67.53	64.94	(2.59)
ElemEd	Elem Para - Spanish Immersion	0.00	4.06	4.78	0.72
ElemEd	Elem Para Library Media	10.06	10.88	10.94	0.06
ElemEd		90.09	86.94	84.41	(2.53)
SecEd	Middle School Right Fit Para	2.00	1.63	1.63	0.00
SecEd	Sec Para	16.56	15.44	14.28	(1.16)
SecEd	Sec Para ALC	3.25	2.50	2.50	0.00
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	1.66	1.56	1.56	0.00
SecEd	Sec Para Instruction	0.88	0.88	0.88	0.00
SecEd	Sec Para Library	6.50	6.38	6.56	0.19
SecEd	Sec Para Parking Lot Monitor	1.00	1.00	1.00	0.00
SecEd	Sec Para Quarry Hill	0.75	0.75	0.75	0.00
SecEd	Sec Para Security	15.06	15.31	13.94	(1.38)
SecEd	Sec Para Shopper	0.25	0.25	0.25	0.00
SecEd	Sec Para Study	0.88	0.88	0.88	0.00
SecEd	Sec Para TV	1.00	0.00	0.00	0.00
SecEd	Sec Para Vo Tech	0.88	0.88	0.88	0.00
SecEd		54.34	51.13	48.78	(2.34)
SPED	District Bus Driver Paraprofessional	0.88	0.88	0.88	0.00
SPED	SSS Para ASD	31.72	34.44	33.63	(0.81)
SPED	SSS Para Behavior Aid	4.09	3.28	1.63	(1.66)
SPED	SSS Para Bilingual Specialist	0.75	0.75	0.75	0.00
SPED	SSS Para DCD-MM	43.72	39.63	38.06	(1.56)
SPED	SSS Para DCD-SP	67.31	67.44	63.25	(4.19)
SPED	SSS Para DHH & Blind Intervener	0.88	0.88	0.88	0.00
SPED	SSS Para DHH Notetaker	9.31	8.50	7.69	(0.81)
SPED	SSS Para DHH Support	1.56	1.56	1.56	0.00
SPED	SSS Para Due Process	2.94	2.94	2.94	0.00
SPED	SSS Para EBD	109.72	102.69	100.66	(2.03)
SPED	SSS Para EBD/LD	3.22	3.22	2.88	(0.34)
SPED	SSS Para EC/SE	34.56	36.50	31.19	(5.31)
SPED	SSS Para EC/SE Support	1.56	1.56	1.56	0.00
SPED	SSS Para LD	8.16	6.06	8.16	2.09
SPED	SSS Para Multi Disability	11.47	17.00	17.66	0.66
SPED	SSS Para OHD	3.97	3.97	3.97	0.00
SPED	SSS Para PI	4.97	4.97	5.94	0.97
SPED	SSS Para Support	0.88	0.00	0.00	0.00

Paraprofessional Full-Time Equivalents

Category	Job Titles	2019-20 Original	2020-2021 Original	2021-2022 Original	Change
SPED	SSS Para TBI	0.00	0.91	0.91	0.00
SPED	SSS Para VIS	1.59	1.59	1.59	0.00
SPED	Transportation Para	30.81	30.81	32.25	1.44
SPED	Transportation Special Ed Office	1.00	1.00	1.00	0.00
SPED	Van Driver	15.06	15.06	14.88	(0.19)
SPED		390.13	385.63	373.88	(11.75)
Support	504 Para	1.84	1.84	0.75	(1.09)
Support	Bilingual Specialist	13.63	13.44	13.44	0.00
Support	Certified Nursing Assistant	1.72	0.81	0.81	0.00
Support	English Learner Para	9.38	9.38	9.38	0.00
Support	SNS Paraprofessional	0.00	0.56	0.56	0.00
Support		26.56	26.03	24.94	(1.09)
All		561.12	549.72	532.00	(17.72)

Other Full-Time Equivalents
Clerical, CE, Maintenance, Non-Schedule, Off-Schedule, and Student Nutrition Services

Category	Job Titles	2019-20 Original	2020-2021 Original	2021-2022 Original	Change
Clerical	Accounting Technician	1.00	2.00	2.00	0.00
Clerical	Accounts Payable Lead	1.00	1.00	1.00	0.00
Clerical	Adult Enrichment Secretary	1.00	1.00	1.00	0.00
Clerical	American Indian Secretary	0.25	0.00	0.00	0.00
Clerical	Assessment Secretary	0.00	1.88	1.88	0.00
Clerical	Assistant Principal's Secretary	8.00	7.00	7.00	0.00
Clerical	Attendance Secretary	5.00	5.00	4.00	(1.00)
Clerical	Benefit Membership Specialist	1.00	1.00	1.00	0.00
Clerical	Budget Secretary	2.81	2.81	2.88	0.06
Clerical	Buyer	1.00	1.00	1.00	0.00
Clerical	Community Education Receptionist	1.00	1.00	0.00	(1.00)
Clerical	Community Education Secretary	5.40	5.40	6.75	1.35
Clerical	Community Programs Secretary	0.00	0.75	0.75	0.00
Clerical	Copy Specialist	2.00	2.00	2.00	0.00
Clerical	Counseling Office Secretary	0.00	0.00	2.00	2.00
Clerical	Curriculum & Instruction Secretary	1.00	1.00	1.00	0.00
Clerical	ECFE Secretary	0.75	0.75	0.75	0.00
Clerical	ECFS Secretary	0.63	0.63	0.63	0.00
Clerical	Employee Support Specialist	1.00	1.00	1.00	0.00
Clerical	Facilities & Grounds Secretary	1.00	1.00	1.00	0.00
Clerical	Fixed Assets Technician	1.00	1.00	1.00	0.00
Clerical	Graduate Induction Program Secretary	0.41	0.00	0.00	0.00
Clerical	Graphic Designer	0.69	0.00	0.00	0.00
Clerical	Guidance Office Secretary	3.00	2.00	0.00	(2.00)
Clerical	Human Resources Receptionist/Secretary	1.00	0.00	0.00	0.00
Clerical	Instructional Technology Secretary	1.00	1.00	0.00	(1.00)
Clerical	Insurance Claims Examiner	3.00	3.00	3.00	0.00
Clerical	Lead Copy Specialist	1.00	1.00	1.00	0.00
Clerical	Media Secretary	1.00	1.00	1.00	0.00
Clerical	Office Manager for Activities/Athletics	3.00	3.00	3.00	0.00
Clerical	Office Manager for Elementary School	16.00	16.00	16.00	0.00
Clerical	Office Manager for Facilities Services	1.00	1.00	1.00	0.00
Clerical	Office Manager for Secondary School	9.00	9.00	9.00	0.00
Clerical	Office Manager for SNS	1.00	1.00	1.00	0.00
Clerical	Office Manager for Student Services	1.00	1.00	1.00	0.00
Clerical	Payroll Lead	1.00	1.00	1.00	0.00
Clerical	Payroll Technician	2.00	2.00	2.00	0.00
Clerical	Preschool Screening Secretary	0.60	0.60	0.75	0.15
Clerical	Receptionist/Secretary	17.63	16.69	17.75	1.06
Clerical	Registration & Records Secretary	2.00	2.00	2.00	0.00
Clerical	Secondary Office Secretary	2.19	1.38	1.38	0.00
Clerical	Secretary for Staff Development and Curriculum & Instruction	0.00	0.00	1.00	1.00
Clerical	SNS Secretary	0.75	0.75	0.75	0.00
Clerical	Staff Development Secretary	0.88	0.88	0.00	(0.88)
Clerical	Technology Secretary	0.69	0.69	0.69	0.00
Clerical	Title Secretary	0.50	0.50	0.50	0.00
Clerical	Total Rewards Specialist	1.00	1.00	1.00	0.00
Clerical	Transportation Router	1.00	0.00	0.00	0.00
Clerical		107.16	103.69	103.44	(0.25)
CE	ECFE Teaching Assistant	13.18	13.18	11.60	(1.57)

Other Full-Time Equivalents
Clerical, CE, Maintenance, Non-Schedule, Off-Schedule, and Student Nutrition Services

Category	Job Titles	2019-20 Original	2020-2021 Original	2021-2022 Original	Change
Maint	Assistant Custodian Engineer II	11.00	7.00	7.00	0.00
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	46.00	7.00
Maint	Custodian II	25.00	30.00	31.00	1.00
Maint	Custodian Lead	6.00	6.00	6.00	0.00
Maint	Custodian Lead VI	0.00	0.00	3.00	3.00
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	Operating Engineer	6.00	3.00	3.00	0.00
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	3.00	5.00	5.00	0.00
Maint		126.00	126.00	137.00	11.00
Non	DHH Sign Language Interpreter	0.81	2.50	1.63	(0.88)
Non	Health Office Nurse	25.03	24.81	24.78	(0.03)
Non	Health Office Nurse Non-Public School	1.61	1.61	1.61	0.00
Non	Mental Health Practitioner	29.00	30.00	30.00	0.00
Non	Minority Liaison	1.00	1.00	1.00	0.00
Non		57.46	59.93	59.02	(0.91)
Off	Accountant	4.00	4.00	4.00	0.00
Off	Accounting and Budgeting Manager	0.00	0.00	2.00	2.00
Off	Activities Director	3.00	3.00	3.00	0.00
Off	Administrative Coordinator	0.00	0.00	5.00	5.00
Off	Administrative Support Supervisor	0.00	0.00	1.00	1.00
Off	Adult Literacy Intake and Assessment Specialist	1.81	1.31	0.00	(1.31)
Off	Adult Literacy Program	2.75	2.44	0.00	(2.44)
Off	Adult Literacy Program Manager of Operations	1.00	1.00	0.00	(1.00)
Off	American Indian Liaison	1.00	1.00	0.00	(1.00)
Off	Assistant Coordinator of Construction Services	0.00	1.00	0.00	(1.00)
Off	Assistant Coordinator of Maintenance Services	1.00	1.00	2.00	1.00
Off	Assistant Coordinator of SNS	1.00	1.00	0.00	(1.00)
Off	Assistant Director of Communications & Marketing	0.00	0.00	1.00	1.00
Off	Assistant Director of Technology	1.00	1.00	0.00	(1.00)
Off	Assistant Manager of Transportation	1.00	1.00	0.00	(1.00)
Off	Assistant School Board Clerk	0.00	0.00	0.50	0.50
Off	Assistant to the Superintendent	1.00	1.00	0.00	(1.00)
Off	Assistant Transportation Coordinator	1.00	1.00	0.00	(1.00)
Off	Bilingual Coordinator & EL Registrar	0.00	0.00	1.00	1.00
Off	Budget Monitor	1.00	1.00	0.00	(1.00)
Off	Budgeting Analyst	0.00	0.00	1.00	1.00
Off	Chemical Health Specialist	2.50	2.50	0.00	(2.50)
Off	Clinic Coordinator	1.00	1.00	0.00	(1.00)
Off	Collaborative Coordinator	1.00	1.00	1.00	0.00
Off	Communications Specialist/Digital Media	1.00	1.00	0.00	(1.00)
Off	Community Education Data Specialist	0.63	0.81	0.00	(0.81)
Off	Community Education Operations Manager	1.30	1.00	0.00	(1.00)

Other Full-Time Equivalents
Clerical, CE, Maintenance, Non-Schedule, Off-Schedule, and Student Nutrition Services

Category	Job Titles	2019-20 Original	2020-2021 Original	2021-2022 Original	Change
Off	Community Education Program Coordinator	0.00	0.00	17.81	17.81
Off	Community Education Program Coordinator	1.00	1.00	0.00	(1.00)
Off	Community Education Program Manager	0.00	0.00	3.00	3.00
Off	Community Education Program Specialist	0.00	0.00	0.50	0.50
Off	Community Education Program Supervisor	0.00	0.00	1.00	1.00
Off	Community Education Senior Program Specialist	0.00	0.00	4.75	4.75
Off	Community Education Senior Program Specialist	1.00	1.00	0.00	(1.00)
Off	Construction Analyst	0.00	0.00	2.00	2.00
Off	Construction Project Assistant	1.00	0.00	0.00	0.00
Off	Construction Services Coordinator	0.00	0.00	1.00	1.00
Off	Construction Services Project Engineer	0.00	1.00	0.00	(1.00)
Off	Coordinator of Adult Enrichment	0.88	0.88	0.00	(0.88)
Off	Coordinator of Adults with Disabilities	0.75	0.75	0.00	(0.75)
Off	Coordinator of Bilingual Services	1.00	1.00	0.00	(1.00)
Off	Coordinator of Construction Services	1.00	1.00	0.00	(1.00)
Off	Coordinator of District Safety & Security	0.00	0.00	1.00	1.00
Off	Coordinator of ECFE Screening	0.69	0.69	0.00	(0.69)
Off	Coordinator of Equity	0.00	0.00	2.00	2.00
Off	Coordinator of Facilities Scheduling	1.00	1.00	0.00	(1.00)
Off	Coordinator of Facility Services	1.00	1.00	1.00	0.00
Off	Coordinator of Health & Safety	1.00	1.00	0.00	(1.00)
Off	Coordinator of Human Resources	1.00	1.00	0.00	(1.00)
Off	Coordinator of Maintenance Services	1.00	1.00	0.00	(1.00)
Off	Coordinator of Multi-Tiered System of Supports	0.00	0.00	1.00	1.00
Off	Coordinator of School Readiness	1.00	1.00	0.00	(1.00)
Off	Coordinator of Student Nutrition Service	1.00	1.00	0.00	(1.00)
Off	Coordinator of Total Rewards	1.00	1.00	0.00	(1.00)
Off	Coordinator of Transition & Fostering Connections	1.00	1.00	0.00	(1.00)
Off	Coordinator of Truancy & Family Support	1.00	1.00	0.00	(1.00)
Off	Coordinator of Youth Enrichment	0.75	1.00	0.00	(1.00)
Off	Coordinator of Youth Sports	1.00	0.00	0.00	0.00
Off	COVID-19 Response Facilitator	0.00	0.00	2.00	2.00
Off	Custodial Supervisor	0.00	0.00	3.00	3.00
Off	Customer Care Specialist	2.00	2.00	0.00	(2.00)
Off	Data Management Support Specialist	0.00	0.00	2.81	2.81
Off	Data Specialist	0.00	0.00	1.00	1.00
Off	Database & Software Support Supervisor	1.00	1.00	0.00	(1.00)
Off	Dietitian	1.00	1.00	0.00	(1.00)
Off	Digital Video Specialist	0.00	1.00	0.00	(1.00)
Off	Electronic Repair Technician	1.00	1.00	0.00	(1.00)
Off	Equity Specialist	3.00	4.00	0.00	(4.00)
Off	Facility Manager High School	3.00	3.00	0.00	(3.00)
Off	Facility Manager Middle School	3.00	3.00	0.00	(3.00)
Off	Family & Community Liaison	0.50	0.50	0.00	(0.50)
Off	Health & Absence Support Specialist	1.00	1.00	0.00	(1.00)
Off	Health & Safety Analyst	0.00	0.00	1.00	1.00
Off	Health Services Coordinator	0.00	0.00	1.00	1.00
Off	Human Resource Manager	0.00	0.00	1.00	1.00
Off	Human Resource Specialist	0.00	0.00	4.00	4.00
Off	Human Resources Coordinator	0.00	0.00	1.00	1.00
Off	Human Resources Data Specialist	1.00	1.00	0.00	(1.00)
Off	Human Resources Staffing Team Leader	1.00	1.00	0.00	(1.00)

Other Full-Time Equivalents
Clerical, CE, Maintenance, Non-Schedule, Off-Schedule, and Student Nutrition Services

Category	Job Titles	2019-20 Original	2020-2021 Original	2021-2022 Original	Change
Off	Inventory Specialist	0.00	0.00	1.00	1.00
Off	IT Administrator	0.00	0.00	7.00	7.00
Off	IT Analyst	0.00	0.00	3.00	3.00
Off	IT Assistant Director	0.00	0.00	1.00	1.00
Off	IT Manager	0.00	0.00	1.00	1.00
Off	IT Support Assistant	0.00	0.00	2.00	2.00
Off	IT Support Senior Support Technician	0.00	0.00	6.00	6.00
Off	IT Support Supervisor	0.00	0.00	3.00	3.00
Off	IT Support Technician	0.00	0.00	11.00	11.00
Off	Lead Facilities Specialist-Maintenance Services	0.00	0.00	1.00	1.00
Off	LEAP Coordinator	1.00	1.00	0.00	(1.00)
Off	Manager of Accounting	1.00	1.00	0.00	(1.00)
Off	Manager of Budgeting	1.00	1.00	0.00	(1.00)
Off	Manager of Early Childhood Family Services	1.00	1.00	0.00	(1.00)
Off	Manager of Purchasing	1.00	1.00	0.00	(1.00)
Off	Manager of Registration & Records	1.00	1.00	0.00	(1.00)
Off	Manager of Transportation	1.00	1.00	0.00	(1.00)
Off	Manager of Youth Services	1.00	1.00	0.00	(1.00)
Off	Marketing & Communication Analyst	1.00	1.00	1.00	0.00
Off	Marketing & Communication Senior Analyst	0.00	0.00	1.00	1.00
Off	Native American Liaison	0.00	0.00	1.50	1.50
Off	Network Analyst	4.00	5.00	0.00	(5.00)
Off	Network Support Services Supervisor	1.00	1.00	0.00	(1.00)
Off	Office Manager for Business Services	1.00	0.00	0.00	0.00
Off	Office Manager for Communications & Technology	1.00	1.00	0.00	(1.00)
Off	Office Manager for Curriculum & Instruction	1.00	1.00	0.00	(1.00)
Off	Office Manager for Elementary & Secondary	1.00	1.00	0.00	(1.00)
Off	Office Manager for Human Resources	1.00	1.00	0.00	(1.00)
Off	Office Manager for Student Services	1.00	1.00	0.00	(1.00)
Off	Outreach and Grant Coordinator	0.50	0.50	0.00	(0.50)
Off	Planetarium Director	1.00	1.00	1.00	0.00
Off	Program Coordinator - Preschool Enrichment	0.25	0.25	0.00	(0.25)
Off	Programmer/Analyst	1.00	1.00	0.00	(1.00)
Off	Purchasing Manager	0.00	0.00	1.00	1.00
Off	Quarry Hill Executive Director	0.63	0.63	0.63	0.00
Off	Registration & Records Assistant	1.00	1.00	0.00	(1.00)
Off	Registration & Records Manager	0.00	0.00	1.00	1.00
Off	Registration & Records Specialist	0.00	0.00	1.00	1.00
Off	Research & Assessment Technician	1.00	1.00	1.00	0.00
Off	SACC Activities Coordinator	1.00	1.00	0.00	(1.00)
Off	SACC Team Leader	6.00	6.00	0.00	(6.00)
Off	SACC Team Leader - Inclusion Specialist	4.00	4.00	0.00	(4.00)
Off	Safe Routes to School Coordinator	0.00	1.00	0.00	(1.00)
Off	Senior Administrative Support Specialist	0.00	0.00	2.00	2.00
Off	SNS Dietician	0.00	0.00	1.00	1.00
Off	SNS Elementary Coordinator	1.00	1.00	0.00	(1.00)
Off	SNS Executive Chef	1.00	1.00	0.00	(1.00)
Off	SNS Extended Meals Coordinator	1.00	1.00	0.00	(1.00)
Off	SNS Manager	0.00	0.00	1.00	1.00
Off	SNS Program Coordinator	0.00	0.00	3.00	3.00
Off	SNS Supervisor	0.00	0.00	1.00	1.00
Off	Social Emotional Learning Coordinator	0.00	0.00	1.00	1.00

Other Full-Time Equivalents
Clerical, CE, Maintenance, Non-Schedule, Off-Schedule, and Student Nutrition Services

Category	Job Titles	2019-20 Original	2020-2021 Original	2021-2022 Original	Change
Off	Software Support Specialist/Business	1.00	1.00	0.00	(1.00)
Off	Software Support Specialist/Student	2.00	2.00	0.00	(2.00)
Off	Special Education Transportation Routing	0.00	1.00	0.00	(1.00)
Off	Staffing Specialist	2.00	3.00	0.00	(3.00)
Off	Student Resiliency Specialist	2.72	4.53	4.53	0.00
Off	Student Services Program Coordinator	0.00	0.00	11.00	11.00
Off	Student Services Specialist	1.00	1.00	1.00	0.00
Off	Student Services Support Specialist	0.00	1.00	0.00	(1.00)
Off	Student Support Services Specialist	0.00	0.00	1.00	1.00
Off	Superintendent's Secretary	1.00	1.00	0.00	(1.00)
Off	Technical Analyst	9.00	9.00	0.00	(9.00)
Off	Technical Analyst Lead	3.00	3.00	0.00	(3.00)
Off	Technology & Digital Learning Supervisor	1.00	1.00	0.00	(1.00)
Off	Technology Repair Supervisor	1.00	1.00	0.00	(1.00)
Off	Technology Repair Technician	1.00	1.00	0.00	(1.00)
Off	Tier 2 Lead Support Analyst	1.00	0.00	0.00	0.00
Off	Tier 2 Support Analyst	3.00	3.00	0.00	(3.00)
Off	Total Reward/Benefits Analyst	0.00	0.00	1.00	1.00
Off	Total Rewards Supervisor	1.00	1.00	0.00	(1.00)
Off	Total Rewards/Benefits Manager	0.00	0.00	1.00	1.00
Off	Transportation Data Management	1.00	1.00	0.00	(1.00)
Off	Transportation Services Manager	0.00	0.00	1.00	1.00
Off	Transportation Services Specialist	0.00	0.00	2.00	2.00
Off	Transportation Services Supervisor	0.00	0.00	1.00	1.00
Off	TV Studio Coordinator	1.00	1.00	0.00	(1.00)
Off	User Account Specialist	0.00	0.00	1.00	1.00
Off	Utility Support Lead	1.00	1.00	0.00	(1.00)
Off	Video Production Specialist	0.00	0.00	1.00	1.00
Off	Web Designer	0.00	0.00	0.50	0.50
Off	Youth Housing Specialist	0.00	1.00	1.00	0.00
Off		136.64	143.78	154.53	10.75
SNS	Baker	0.94	0.94	0.94	0.00
SNS	Cashier	4.81	4.81	4.81	0.00
SNS	Elementary Lead	14.06	13.53	13.53	0.00
SNS	SNS Assistant Nutrition Manager	7.44	8.53	8.53	0.00
SNS	SNS Associate	48.34	51.09	51.09	0.00
SNS	SNS Middle School Manager	1.00	1.00	1.00	0.00
SNS	SNS Nutrition Manager	3.00	3.00	3.00	0.00
SNS		79.59	82.91	82.91	0.00
All		520.03	529.47	548.50	19.02

Off-Schedule Summary of Position Changes

from school year 2020-2021 to school year 2021-2022

Many positions were re-titled after the budget was produced for school year 2020-2021 to correspond with the Gallagher study of classifications. This is a summary of where the real changes are happening in the Off-Schedule from school year 2020-2021 to school year 2021-2022. All other changes on the preceding pages were title changes unless listed here.

Building	FTE Change	Notes
EDISON COMMUNICATIONS & MARKETING		
WEB DESIGNER	0.5000	new
EDISON CURRICULUM & INSTRUCTION		
COORDINATOR OF EQUITY	2.0000	1 was from Administrators group; 1 was hired with 5th Equity Specialist
DATA SPECIALIST	1.0000	new
EDISON STUDENT SERVICE		
COORDINATOR OF MTSS	1.0000	new
HEALTH SERVICES COORDINATOR	1.0000	was a teacher position through 2020-2021
SOCIAL EMOTIONAL LEARNING COORDINATOR	1.0000	was a teacher position through 2020-2021
EDISON SUPERINTENDENT		
ASSISTANT SCHOOL BOARD CLERK	(0.5000)	reduced after Wendy Edgar retired
FRANKLIN		
Equity Specialist	(1.0000)	moved to FSC
FSC H&S		
COVID-19 RESPONSE FACILITATOR	2.0000	temporary until the pandemic is over
FSC MAINTENANCE		
ASSISTANT COORDINATOR OF MAINT SERVICES	1.0000	restructuring of maintenance leadership after a resignation
FSC OPERATIONS		
COORDINATOR OF DISTRICT SAFETY SECURITY	1.0000	new
FSC GIP		
STUDENT SERVICES PROGRAM COORDINATOR	1.0000	Equity Specialist moved from Franklin
Native American Liaison	0.5000	new
Safe Routes to School Coordinator	(1.0000)	employee resigned 1/1/21
HAWTHORNE		
COMMUNITY ED SENIOR PROGRAM SPECIALIST	1.4375	new
JOHN ADAMS		
CUSTODIAL SUPERVISOR	(1.0000)	moved to Maintenance union
KELLOGG		
CUSTODIAL SUPERVISOR	(1.0000)	moved to Maintenance union
NORTHROP		
COMMUNITY ED PROGRAM COORDINATOR	(0.6875)	restructuring of trips and classes coordination
RALC		
Chemical Health Specialist	(0.5000)	contracting hours outside of RPS
RIVERSIDE		
STUDENT SERVICES PROGRAM COORDINATOR	1.0000	Equity Specialist (5th position)
TSSC		
Inventory Specialist	1.0000	using Federal funds to track device inventory
IT ADMINISTRATOR	1.0000	new to support new phone system
USER ACCOUNT SPECIALIST	1.0000	using Federal funds to track users of systems
WILLOW		
CUSTODIAL SUPERVISOR	(1.0000)	moved to Maintenance union

10.75

APPENDIX 2

The purpose of Appendix 2 is to show the number of full-time equivalent positions included in the proposed budget (2021-2022) and the previous budget (2020-2021) by building location. A comparison between the two years is also provided. Each line indicates the building location of the position and each column indicates the contract group.

2021-2022 Full-Time Equivalents by Building by Contract Group as of 5/12/2021

Enrollment as of 5/10/2021		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
Elementary Schools															
Bamber Valley	718	3.00	58.14	14.13	2.56	2.34		2.00	4.00						86.17
Bishop	443	2.00	39.68	16.41	0.81	1.47		2.00	2.50						64.86
Churchill	255	1.00	19.96	6.88	0.81	0.69		1.00	1.63						31.96
Elton Hills	391	2.00	38.00	9.19	0.81	1.66		2.00	2.50						56.16
Folwell	296	1.00	22.35	5.22	0.81	0.97		1.00	2.00						33.35
Franklin	513	3.00	53.70	22.38	2.94	4.09		2.00	4.00	0.50					92.61
Gage	650	3.00	65.50	24.09	3.94	4.09		2.00	4.00						106.63
Gibbs	763	2.00	53.43	14.81	0.94	2.19		2.00	4.00						79.36
Hoover	276	1.00	22.19	8.94	2.81	0.88		1.00	2.00						38.82
Jefferson	542	2.00	48.77	21.13	0.81	1.97		2.00	4.00						80.68
Lincoln	472	1.00	32.08	6.78	0.81	1.34		2.00	2.25						46.27
Longfellow	296	1.00	24.94	6.94	0.81	1.31		1.00	2.00						38.00
Montessori	179		8.32	0.72											9.04
Pinewood	354	1.00	24.58	7.38	0.81	1.09		1.00	1.75						37.61
Riverside	354	3.00	52.15	21.75	2.94	2.41		2.00	4.00	1.00					89.25
Sunset Terrace	565	3.00	55.67	23.75	1.94	2.13		2.00	4.00						92.48
Washington	338	1.00	24.73	9.75	2.81	1.00		1.00	2.00						42.29
Middle Schools															
Friedell	460	2.00	27.90	7.31	0.91	1.50		1.88	2.00						43.49
John Adams	1,100	3.00	79.30	18.47	3.00	6.89		3.00	7.00						120.46
Kellogg	1,077	3.00	72.80	19.22	2.00	6.69		3.00	7.00						113.71
Willow Creek	1,032	3.00	79.65	23.19	3.00	5.63		3.00	7.00						124.46
High Schools															
Century	1,569	4.00	89.60	25.09	2.00	8.84		6.94	10.00	3.91	1.00				150.38
John Marshall	1,618	4.00	101.90	28.41	2.75	10.22		6.88	9.00	4.91					169.06
Mayo	2,002	4.00	111.23	32.50	2.00	10.75		6.94	11.00	5.72					184.13
Other Schools															
ALC	202	2.00	31.35	9.56	0.25	1.53		3.50	2.50	2.00					52.69
C-TECH		1.00	8.90					0.88		1.00					11.78
ESC Phoenix Academy	61	1.00	18.98	23.66	8.81			1.00							53.45
ESC RAIL	56	1.00	12.10	19.59											32.69
Hawthorne			12.31					1.75	2.00	6.69					22.75
Hoover Early Learning	101		47.30	20.69	1.00			0.88	2.38		1.00				73.24
INCubatoredu			0.30												0.30
LEAP	4		1.00		1.00					1.00					3.00
Middle School Right Fit	10	1.00	2.86	1.63											5.49
Mighty Oaks	45		17.28	12.81	0.56				1.50		1.00		1.00		34.15
Northrop			27.03		0.75				2.00	22.69					73.88
Online School		1.00													7.30
P-TECH		1.00	3.00	1.00											5.00
PrairieCare			3.00	2.09											5.09
Project Search			1.00												2.94
Quarry Hill			1.17	0.75											2.55
Von Wald Group Home			1.20	0.81						0.63					2.01
Service & Support Buildings															
Edison		3.00	14.00	15.25				20.25	2.00	49.00	5.00	1.00	7.00		116.50
ESC			1.00	0.81				1.00	2.00						4.81
FSC			3.00			1.44		6.75	22.50	18.50	1.00		1.00		54.19
TSSC									0.50	37.00					37.50
District Wide	325		22.29	47.00	3.61									7.00	79.90
ALL	17,072	64.00	1,441.92	532.00	59.02	82.91	11.60	103.44	137.00	154.53	9.00	1.00	9.00	7.00	2,612.42

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.

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 (IECFE teaching assistants only)	Clerical	Maintenance	Off-Schedule	Administrators	Superintendent	Cabinet	School Board	Building Total
Elementary Schools															
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
Pinewood	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
Middle Schools															
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
High Schools															
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
Other Schools															
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					21.22
Hoover Early Learning	139		49.40	25.00	1.00			0.88	1.38	1.00					78.65
INCubatedu			0.30												0.30
LEAP	2		0.75							1.00					1.75
Middle School Right Fit	9	1.00	3.05	1.63											5.68
Mighty Oaks	54		17.88	13.81	0.44		13.18	1.00	1.50	23.38			1.00		35.63
Northrop			31.51		0.75			9.06	2.00						80.87
Online School															0.00
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
Service & Support Buildings															
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				1.00	2.00						4.81
FSC			3.00			1.43		6.75	21.50	14.00	1.00		1.00		48.68
TSSC									0.50	34.00					34.50
District Wide	311		13.59	45.75	2.00									7.00	68.34
ALL	17,853	63.00	1,459.44	549.72	59.93	82.90	13.18	103.69	126.00	143.78	10.00	1.00	8.00	7.00	2,627.63

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.

Full-Time Equivalents by Building by Contract Group 2021-2022 compared to 2020-2021

Enrollment as of 5/10/2021		Principals	Teachers	Paraprofessionals	Non-Schedule	Student Nutrition Services	Community Education (ECCE teaching assistants only)	Clerical	Maintenance	Off-Schedule	Administrators	Superintendent	Cabinet	School Board	Building Total
Elementary Schools															
Bamber Valley	(95)	0.00	(2.33)	(1.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3.83)
Bishop	5	0.00	2.38	4.97	0.00	0.00	0.00	0.06	0.00	0.00	0.00	0.00	0.00	0.00	7.41
Churchill	(29)	0.00	(0.65)	(0.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.27)
Elton Hills	(49)	0.00	(1.60)	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.41)
Folwell	(20)	0.00	(0.23)	(0.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.36)
Franklin	(66)	0.00	(3.18)	(1.88)	0.00	0.00	0.00	0.00	0.00	(1.00)	0.00	0.00	0.00	0.00	(6.06)
Gage	(51)	0.00	(4.33)	(2.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6.80)
Gibbs	(42)	0.00	(4.66)	(0.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5.56)
Hoover	16	0.00	0.47	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.53
Jefferson	(66)	0.00	(3.20)	(2.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6.04)
Lincoln	3	0.00	0.03	(0.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.09)
Longfellow	(13)	0.00	(0.33)	(0.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.86)
Montessori	(12)	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
Pinewood	(7)	0.00	0.05	0.00	(1.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.56)
Riverside	(60)	0.00	(1.56)	(1.19)	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	(1.74)
Sunset Terrace	(72)	0.00	(0.75)	(0.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.68)
Washington	(5)	0.00	(0.47)	(0.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.59)
Middle Schools															
Friedell	(10)	0.00	0.20	(1.63)	(0.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.46)
John Adams	(16)	0.00	(4.55)	(3.66)	(1.38)	0.00	0.00	0.00	2.00	(1.00)	0.00	0.00	0.00	0.00	(8.58)
Kellogg	(74)	0.00	(3.00)	(1.03)	0.00	0.00	0.00	0.00	2.00	(1.00)	0.00	0.00	0.00	0.00	(3.03)
Willow Creek	(20)	0.00	1.50	2.34	0.00	0.00	0.00	0.00	2.00	(1.00)	0.00	0.00	0.00	0.00	4.84
High Schools															
Century	(29)	0.00	(1.20)	0.19	0.00	0.00	0.00	0.06	1.00	0.00	0.00	0.00	0.00	0.00	0.05
John Marshall	(47)	0.00	(3.95)	0.00	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3.57)
Mayo	31	0.00	1.80	(2.50)	(0.88)	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.42
Other Schools															
ALC	(8)	0.00	(0.35)	0.00	(0.13)	0.00	0.00	(1.00)	0.00	(0.50)	0.00	0.00	0.00	0.00	(1.98)
C-TECH	0	0.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30
ESC Phoenix Academy	(4)	0.00	(0.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.31)
ESC RAIL	(16)	0.00	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90
Hawthorne	0	0.00	(0.66)	0.00	0.00	0.00	0.00	0.75	0.00	1.44	0.00	0.00	0.00	0.00	1.53
Hoover Early Learning	(38)	0.00	(2.10)	(4.31)	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	(5.41)
INCubatoredu	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
LEAP	2	0.00	0.25	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.25
Middle School Right Fit	1	0.00	(0.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.19)
Mighty Oaks	(9)	0.00	(0.60)	(1.00)	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.48)
Northrop	0	0.00	(4.48)	0.00	0.00	(1.57)	(0.25)	0.00	0.00	(0.69)	0.00	0.00	0.00	0.00	(6.99)
Online School	0	1.00	6.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.30
P-TECH	0	0.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
PrairieCare	0	0.00	0.00	(0.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.34)
Project Search	5	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	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
Service & Support Buildings															
Edison	0	0.00	2.25	0.00	0.00	0.00	0.00	0.13	0.00	6.00	(1.00)	0.00	1.00	0.00	8.38
ESC	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
FSC	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	4.50	0.00	0.00	0.00	0.00	5.50
TSSC	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00
District Wide	14	0.00	8.70	1.25	1.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.56
ALL	(781)	1.00	(17.53)	(17.72)	(0.91)	0.00	(1.57)	(0.25)	11.00	10.75	(1.00)	0.00	1.00	0.00	(15.22)

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 22,944 budget line items.

The 2019-2020 Actual Activity column indicates how much was actually received or actually expended in the previous completed fiscal year. The 2020-2021 Original Budget shows the amount the School Board approved on June 16, 2020, to begin the school year. The 2020-2021 Revised Budget is the School Board approved budget as of March 31, 2021. The 2021-2022 Original Budget is the amount proposed to the School Board for approval on May 25, 2021.

When comparing 2020-2021 to 2021-2022, please note that some unspent funds from 2019-2020 were added as "carry-over" into 2020-2021 – usually only at the school building level for supplies and materials or for construction projects. Sometimes when comparing 2020-2021 to 2021-2022 the data 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	2019-20	2020-21	2020-21	2021-22
							Actual Activity	Original Budget	Revised Budget	Original Budget
01						General Fund				
R						Revenue				
01 R						0-- Local Revenues	48,978,527	46,411,753	46,185,270	49,679,018
01 R						2-- State Revenues	144,554,037	147,138,996	141,137,540	141,627,126
01 R						3-- State Aids Received from Minne	38,639,657	38,783,895	39,951,777	39,839,132
01 R						4-- Federal Aids Received through	7,055,907	6,582,673	17,058,688	13,338,991
01 R						5-- Federal Aid Received Directly	10,503	11,743	13,192	13,270
01 R						6-- Local Sales, Insurance Recover	67,142	540,000	894,427	20,000
01 R						--- Revenue	239,305,773	239,469,060	245,240,894	244,517,537
E						Expense				
01 E						1-- Salaries and Wages	135,743,276	141,288,825	143,471,608	144,332,621
01 E						2-- Employee Benefits	53,270,592	55,145,218	55,045,501	56,523,473
01 E						3-- Purchased Services	29,660,189	30,084,588	32,804,452	31,636,069
01 E						4-- Supplies and Materials	7,146,525	7,642,937	17,160,662	7,240,042
01 E						5-- Capital Expenditures	2,479,315	3,620,303	6,688,464	2,619,933
01 E						7-- Debt Service	3,203,826	3,002,221	2,455,976	2,347,166
01 E						8-- Other Expenditures	759,422	614,166	690,422	1,181,192
01 E						--- Expense	232,263,145	241,398,258	258,317,085	245,880,496
01 -						--- General Fund	7,042,628	-1,929,198	-13,076,191	-1,362,959
=====							=====	=====	=====	=====

						2019-20	2020-21	2020-21	2021-22
						Actual Activity	Original Budget	Revised Budget	Original Budget
FD T ORG PRG CRS FIN	OBJ								
02					Food Service Fund				
R					Revenue				
02 R					0-- Local Revenues	124,683	21,000	34,000	30,000
02 R					3-- State Aids Received from Minne	481,146	520,051	11,656	432,205
02 R					4-- Federal Aids Received through	4,846,633	5,501,332	5,681,870	6,060,303
02 R					6-- Local Sales, Insurance Recover	2,824,302	3,678,950	113,743	2,354,437
02 R					---	8,276,764	9,721,333	5,841,269	8,876,945
E					Expense				
02 E					1-- Salaries and Wages	2,579,207	2,582,474	1,717,391	2,167,484
02 E					2-- Employee Benefits	875,694	946,531	597,220	766,916
02 E					3-- Purchased Services	315,219	326,100	260,168	326,100
02 E					4-- Supplies and Materials	4,276,822	5,128,526	2,639,328	4,625,923
02 E					5-- Capital Expenditures	440,353	483,494	434,426	1,200,000
02 E					8-- Other Expenditures	351,703	354,723	376,352	466,124
02 E					---	8,838,998	9,821,848	6,024,885	9,552,547
02 -					---	-562,234	-100,515	-183,616	-675,602
						=====	=====	=====	=====

						2019-20	2020-21	2020-21	2021-22	
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	8,566,396	9,872,870	6,381,404	8,819,931
04	R					2-- State Revenues	5,860	0	5,144	0
04	R					3-- State Aids Received from Minne	3,797,055	3,829,556	4,031,455	3,893,905
04	R					4-- Federal Aids Received through	1,244,508	117,000	1,616,438	139,500
04	R					--- Revenue	13,613,819	13,819,426	12,034,441	12,853,336
E						Expense				
04	E					1-- Salaries and Wages	7,265,067	8,347,149	7,328,171	7,998,620
04	E					2-- Employee Benefits	2,222,015	2,469,192	2,456,790	2,421,106
04	E					3-- Purchased Services	2,002,121	1,733,676	1,690,200	1,485,900
04	E					4-- Supplies and Materials	703,788	855,413	724,062	660,171
04	E					5-- Capital Expenditures	5,000	22,500	9,000	13,000
04	E					8-- Other Expenditures	29,440	33,522	32,231	33,722
04	E					--- Expense	12,227,431	13,461,452	12,240,454	12,612,519
04	-					--- Community Service Fund	1,386,388	357,974	-206,013	240,817

						2019-20	2020-21	2020-21	2021-22	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
06						Building Construction Fund				
R						Revenue				
06	R			0--		Local Revenues	1,547,833	1,101,000	1,320,540	934,000
06	R			6--		Local Sales, Insurance Recover	182,352,793	0	38,737,376	0
06	R			---		Revenue	183,900,626	1,101,000	40,057,916	934,000
E						Expense				
06	E			3--		Purchased Services	5,021,435	5,406,145	14,419,230	2,196,525
06	E			4--		Supplies and Materials	16,051	0	9,512	0
06	E			5--		Capital Expenditures	15,615,438	68,801,698	101,640,931	94,776,687
06	E			8--		Other Expenditures	0	0	668	0
06	E			9--		Other Financing Uses	0	0	7,849	0
06	E			---		Expense	20,652,924	74,207,843	116,078,190	96,973,212
06	-			---		Building Construction Fund	163,247,702	-73,106,843	-76,020,274	-96,039,212
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20	2020-21	2020-21	2021-22
							Actual Activity	Original Budget	Revised Budget	Original Budget
07						Debt Service Fund				
R						Revenue				
07	R					0-- Local Revenues	9,679,192	20,806,100	20,568,722	21,302,970
07	R					2-- State Revenues	96,435	0	230,378	0
07	R					3-- State Aids Received from Minne	620,552	696,046	662,703	704,661
07	R					6-- Local Sales, Insurance Recover	4,928	0	10,421,640	0
07	R					--- Revenue	10,401,107	21,502,146	31,883,443	22,007,631
E						Expense				
07	E					7-- Debt Service	11,214,184	20,668,837	20,710,080	22,381,193
07	E					9-- Other Financing Uses	0	0	9,335,000	0
07	E					--- Expense	11,214,184	20,668,837	30,045,080	22,381,193
07	-					--- Debt Service Fund	-813,077	833,309	1,838,363	-373,562
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20 Actual Activity	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Original Budget
08						FSA Plan & HRA Trust Fund				
R						Revenue				
08	R			0--		Local Revenues	4,139,497	3,662,000	3,578,450	3,573,600
08	R			---		Revenue	4,139,497	3,662,000	3,578,450	3,573,600
E						Expense				
08	E			3--		Purchased Services	3,296,878	3,690,000	3,690,000	3,690,000
08	E			---		Expense	3,296,878	3,690,000	3,690,000	3,690,000
08	-			---		FSA Plan & HRA Trust Fund	842,619	-28,000	-111,550	-116,400
							=====	=====	=====	=====

						2019-20	2020-21	2020-21	2021-22	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
10						Non-Allocated Fund				
R						Revenue				
10	R			0--		Local Revenues	930,849	0	266,694	0
10	R			---		Revenue	930,849	0	266,694	0
E						Expense				
10	E			1--		Salaries and Wages	7,296	0	12,212	0
10	E			2--		Employee Benefits	1,065	0	954	0
10	E			3--		Purchased Services	387,547	0	62,930	0
10	E			4--		Supplies and Materials	556,936	0	1,233,764	0
10	E			5--		Capital Expenditures	24,104	0	25,463	0
10	E			8--		Other Expenditures	19,693	0	40,631	0
10	E			---		Expense	996,641	0	1,375,954	0
10	-			---		Non-Allocated Fund	-65,792	0	-1,109,260	0

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20 Actual Activity	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Original Budget
15						Building Construction Fund 15				
R						Revenue				
15	R					0-- Local Revenues	2,710	0	0	0
15	R					--- Revenue	2,710	0	0	0
E						Expense				
15	E					5-- Capital Expenditures	475,726	0	0	0
15	E					--- Expense	475,726	0	0	0
15	-					--- Building Construction Fund 15	-473,016	0	0	0
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20 Actual Activity	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Original Budget
18						Custodial Fund				
R						Revenue				
18	R			0--		Local Revenues	137,572	0	44,333	0
18	R			---		Revenue	137,572	0	44,333	0
E						Expense				
18	E			8--		Other Expenditures	137,572	0	44,333	0
18	E			---		Expense	137,572	0	44,333	0
18	-			---		Custodial Fund	0	0	0	0
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20 Actual Activity	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Original Budget
19						Building Construction Fund 19				
R						Revenue				
19	R					0-- Local Revenues	902	0	5	0
19	R					--- Revenue	902	0	5	0
E						Expense				
19	E					5-- Capital Expenditures	51,720	0	20,398	0
19	E					--- Expense	51,720	0	20,398	0
19	-					--- Building Construction Fund 19	-50,818	0	-20,393	0
							=====	=====	=====	=====

		2019-20	2020-21	2020-21	2021-22
FD T ORG PRG CRS FIN	OBJ	<u>Actual Activity</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Original Budget</u>
20	Workers Compensation Fund				
R	Revenue				
20 R	0-- Local Revenues	996,270	986,000	1,071,000	1,162,000
20 R	--- Revenue	996,270	986,000	1,071,000	1,162,000
E	Expense				
20 E	1-- Salaries and Wages	66,307	63,763	63,164	64,385
20 E	2-- Employee Benefits	29,592	29,781	30,238	30,630
20 E	3-- Purchased Services	867,965	1,113,178	1,111,918	1,078,619
20 E	4-- Supplies and Materials	347	1,000	2,260	1,150
20 E	8-- Other Expenditures	409	300	300	300
20 E	--- Expense	964,620	1,208,022	1,207,880	1,175,084
20 -	--- Workers Compensation Fund	31,650	-222,022	-136,880	-13,084
		=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20 Actual Activity	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Original Budget
25						Dental Trust Fund				
R						Revenue				
25	R					0-- Local Revenues	2,777,702	2,754,000	2,682,000	2,670,100
25	R					--- Revenue	2,777,702	2,754,000	2,682,000	2,670,100
E						Expense				
25	E					1-- Salaries and Wages	66,154	49,169	48,941	49,791
25	E					2-- Employee Benefits	26,694	19,509	19,916	20,395
25	E					3-- Purchased Services	2,082,332	2,696,200	2,304,754	2,419,932
25	E					4-- Supplies and Materials	2,526	3,300	4,330	3,000
25	E					8-- Other Expenditures	175	0	0	0
25	E					--- Expense	2,177,881	2,768,178	2,377,941	2,493,118
25	-					--- Dental Trust Fund	599,821	-14,178	304,059	176,982
							=====	=====	=====	=====

						2019-20	2020-21	2020-21	2021-22	
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	30,523,290	30,370,000	30,387,000	30,759,000
29	R			---		Revenue	30,523,290	30,370,000	30,387,000	30,759,000
E						Expense				
29	E			1--		Salaries and Wages	216,632	264,577	269,349	279,355
29	E			2--		Employee Benefits	90,172	103,154	111,524	121,575
29	E			3--		Purchased Services	28,627,782	33,803,700	31,905,567	32,630,396
29	E			4--		Supplies and Materials	6,058	16,000	22,170	16,500
29	E			5--		Capital Expenditures	0	1,500	1,500	0
29	E			8--		Other Expenditures	420	300	800	300
29	E			---		Expense	28,941,064	34,189,231	32,310,910	33,048,126
29	-			---		Health Trust Fund	1,582,226	-3,819,231	-1,923,910	-2,289,126

		2019-20	2020-21	2020-21	2021-22
FD T ORG PRG CRS FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
30	Printing Services Fund				
R	Revenue				
30 R	0-- Local Revenues	406,495	631,880	631,180	582,500
30 R	--- Revenue	406,495	631,880	631,180	582,500
E	Expense				
30 E	1-- Salaries and Wages	103,886	100,289	98,494	100,289
30 E	2-- Employee Benefits	37,432	37,748	37,692	37,807
30 E	3-- Purchased Services	147,670	334,135	341,907	181,400
30 E	4-- Supplies and Materials	88,155	119,400	73,804	119,300
30 E	5-- Capital Expenditures	0	0	43,375	143,624
30 E	--- Expense	377,143	591,572	595,272	582,420
30 -	--- Printing Services Fund	29,352	40,308	35,908	80
		=====	=====	=====	=====

						2019-20	2020-21	2020-21	2021-22	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
45						Postemployment Benefits Trust				
R						Revenue				
45	R					0-- Local Revenues	742,425	65,000	719,000	257,000
45	R					6-- Local Sales, Insurance Recover	2,314,965	2,425,994	2,445,689	2,659,870
45	R					--- Revenue	3,057,390	2,490,994	3,164,689	2,916,870
E						Expense				
45	E					2-- Employee Benefits	1,450,950	1,561,979	1,581,674	1,795,855
45	E					3-- Purchased Services	5,630	6,000	6,000	6,000
45	E					--- Expense	1,456,580	1,567,979	1,587,674	1,801,855
45	-					--- Postemployment Benefits Trust	1,600,810	923,015	1,577,015	1,115,015

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20 Actual Activity	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Original Budget
50						Student Activities Fund				
R						Revenue				
50	R					0-- Local Revenues	419,854	0	-9,509	0
50	R					--- Revenue	419,854	0	-9,509	0
E						Expense				
50	E					3-- Purchased Services	235,117	0	0	0
50	E					4-- Supplies and Materials	112,458	0	316,775	0
50	E					8-- Other Expenditures	9,124	0	2,354	0
50	E					--- Expense	356,699	0	319,129	0
50	-					--- Student Activities Fund	63,155	0	-328,638	0
							=====	=====	=====	=====

FD T ORG PRG CRS FIN	OBJ	2019-20 <u>Actual Activity</u>	2020-21 <u>Original Budget</u>	2020-21 <u>Revised Budget</u>	2021-22 <u>Original Budget</u>
Grand Revenue Totals		498,890,620	326,507,839	376,873,805	330,853,519
Grand Expense Totals		324,429,206	403,573,220	466,235,185	430,190,570
Grand Totals		174,461,414	77,065,381	89,361,380	99,337,051
		Profit	Loss	Loss	Loss

Number of Accounts: 22944

***** End of report *****

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 2019-2020 Actual Activity column indicates how much was actually received or actually expended in the previous completed fiscal year. The 2020-2021 Original Budget shows the amount the School Board approved on June 18, 2020, to begin the school year. The 2019-2020 Revised Budget is the School Board approved budget as of March 31, 2021. The 2021-2022 Original Budget is the amount proposed to the School Board for approval on May 25, 2021.

When comparing 2020-2021 to 2021-2022, please note that some unspent funds from 2019-2020 were added as "carry-over" into 2020-2021 – usually only at the school building level for supplies and materials or for construction projects. Sometimes when comparing 2020-2021 to 2021-2022 the data 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.

							2019-20	2020-21	2020-21	2021-22
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	124,903	173,481	173,530	169,877
01	E		020			Superintendent	507,690	529,585	529,389	451,728
01	E		030			Elem & Sec Administration	625,275	635,062	818,042	1,075,715
01	E		050			School Administration	7,103,379	7,202,773	7,192,647	7,185,439
01	E		103			Communications & Marketing	390,179	424,664	449,988	493,249
01	E		104			Payroll	281,151	281,451	277,063	277,518
01	E		105			Human Resources	993,461	1,071,863	1,054,725	1,168,318
01	E		106			Elections	129,752	83,000	83,000	0
01	E		107			Other Administrative Support	1,155	0	0	1,200
01	E		108			Administrative Technology Serv	1,751,145	1,687,373	2,425,531	1,971,477
01	E		109			Registration & Records	324,387	342,858	343,047	449,683
01	E		110			Business Services	1,485,729	1,976,113	2,100,515	1,833,387
01	E		112			Purchasing	147,442	157,270	156,498	157,607
01	E		113			Research & Assessments	309,564	305,044	296,312	303,579
01	E		115			Mental Health Collaborative	174,063	145,559	167,463	82,114
01	E		116			Flex Spending Administration	28,918	43,573	43,065	14,500
01	E		201			Education - Kindergarten	6,148,374	6,414,247	6,705,284	6,044,113
01	E		203			Education - Elementary General	35,160,521	32,424,993	35,022,430	32,946,818
01	E		204			Title II Part A	427,250	461,195	487,305	423,711
01	E		205			Title III Part A	225,098	235,402	264,339	228,724
01	E		206			Title IV Part A	204,229	66,744	184,701	210,245
01	E		211			Education - Secondary General	7,586,167	7,225,051	7,179,368	7,250,301
01	E		212			Visual Art	2,324,331	2,436,428	2,443,225	2,536,089
01	E		215			Business	334,127	348,313	312,960	329,598
01	E		216			Title I	2,735,381	2,707,356	2,421,997	2,232,466
01	E		218			Gifted & Talented Education	1,227,489	1,235,618	1,260,098	1,397,611
01	E		219			English Learner	4,497,991	4,736,320	4,664,435	4,632,524
01	E		220			English Language Arts	5,928,462	6,164,766	7,534,209	7,280,717
01	E		230			Foreign Language	2,144,062	1,935,853	2,109,615	1,923,800
01	E		240			Health, Physical Education	3,846,289	3,868,020	3,921,697	4,054,241
01	E		242			Physical Education	2,160	0	350	0
01	E		255			Industrial Education	1,768	2,200	10,279	5,000
01	E		256			Mathematics	5,808,026	5,523,512	5,747,125	5,777,994
01	E		257			Computer Science/Technology Ed	1,709	0	297	0
01	E		258			Music	3,286,187	2,852,168	3,273,897	2,991,497
01	E		260			Natural Sciences	5,606,976	5,647,555	5,759,039	5,652,170
01	E		262			Quarry Hill	237,619	241,519	192,777	258,790
01	E		264			Planetarium	88,960	105,437	124,807	98,953
01	E		270			Social Sciences/Social Studies	5,189,726	5,255,823	5,239,779	5,386,691
01	E		271			Remedial Reading & Lang Arts	0	170,775	217,303	124,675
01	E		272			Remedial Math	0	221,682	196,568	258,940
01	E		273			Remedial Other Content Areas	0	70,000	177,422	35,216
01	E		276			Elementary Ind Instruction	0	1,571,956	1,497,390	1,124,757
01	E		277			Secondary Ind Instruction	0	2,254,895	1,931,319	1,735,037
01	E		281			PSEO	1,461,010	1,495,800	1,899,182	1,724,000
01	E		292			Boys/Girls Athletics	1,052,913	1,271,739	1,443,682	1,261,901
01	E		294			Boys Athletics	834,390	1,022,970	1,074,598	1,082,602
01	E		296			Girls Athletics	698,215	905,149	978,972	965,181
01	E		298			Extra-Curricular Activities	364,148	559,987	582,756	559,987
01	E		301			Agriculture Education	247,235	230,021	217,022	278,722
01	E		321			Health Science Technology Educ	350,902	442,566	720,295	494,242
01	E		331			Family & Consumer Science	575,219	506,566	589,894	676,265
01	E		341			Business & Office Education	337,970	367,853	378,411	709,707
01	E		361			Trade & Industrial Education	408,282	556,734	794,259	459,397

					2019-20	2020-21	2020-21	2021-22		
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
01						General Fund				
E						Expense				
01	E		371			Diversified & Interrelated Ed	291,996	314,965	315,989	670,157
01	E		380			Special Needs	751,964	720,571	745,720	612,086
01	E		399			Career & Technical - General	196,074	45,425	242,113	42,463
01	E		400			General Special Education	560,523	654,662	853,771	621,874
01	E		401			Speech/Language Impaired	1,549,865	208,658	625,822	279,958
01	E		402			DCD-MM	3,149,721	3,039,195	3,013,878	3,023,940
01	E		403			DCD-SP	6,073,255	6,256,547	7,327,135	6,329,667
01	E		404			Physically Impaired	315,254	277,818	274,536	279,110
01	E		405			Deaf/Hard-of-Hearing	1,735,727	1,564,278	1,441,746	1,527,544
01	E		406			Visually Impaired	200,130	168,284	200,756	173,964
01	E		407			Specific Learning Disability	5,014,537	5,894,350	5,786,972	6,209,331
01	E		408			Emotional/Behavioral Disorder	11,923,125	12,389,285	11,765,598	12,674,706
01	E		409			Deaf-Blind	46,750	34,487	33,929	34,467
01	E		410			Other Health Disabilities	530,749	266,371	227,197	224,606
01	E		411			Autistic Spectrum Disorders	3,356,493	3,143,381	3,017,826	3,194,818
01	E		412			Developmentally Delayed	6,102,105	5,353,573	4,881,499	4,837,120
01	E		414			Traumatic Brain Injury	98,548	42,821	21,367	45,627
01	E		416			Severely Multiply Impaired	258,571	28,722	53,792	57,122
01	E		420			Special Education - Aggregate	8,155,095	13,695,286	14,557,427	14,968,463
01	E		422			ADSIIS-Students w/o Disability	626,966	551,803	745,408	612,980
01	E		584			School Readiness Plus	372,697	384,914	386,744	396,173
01	E		605			General Instructional Support	4,417,664	5,072,871	4,932,370	5,001,481
01	E		610			Curriculum & Instruction	886,004	1,134,371	1,071,275	1,159,137
01	E		620			Library Media Center	1,993,084	1,992,798	2,070,515	2,009,681
01	E		630			Instruction-Related Technology	2,740,598	2,365,142	7,731,692	2,948,595
01	E		640			Staff Development	4,154,765	3,776,004	3,974,916	3,646,052
01	E		641			District Hosted Conference	3,982	0	9,006	0
01	E		690			REA President	161,274	157,977	158,048	161,369
01	E		710			Secondary Counseling & Guidanc	2,431,822	2,675,284	2,680,559	2,745,882
01	E		712			Elementary Counseling & Guidan	1,009,577	1,087,197	1,012,148	1,012,198
01	E		715			School Security	0	864,286	866,395	985,680
01	E		720			Health Services	1,833,091	1,902,364	1,895,769	1,985,653
01	E		730			Psychological and Mental Healt	75,691	63,730	157,461	64,951
01	E		740			Social Work Services	2,037,838	2,272,396	2,237,352	2,304,480
01	E		760			Pupil Transportation	15,884,431	16,375,135	16,773,008	18,084,752
01	E		770			Food Services	67,778	20,000	24,792	20,000
01	E		771			Student Nutrition Grants	3,656	0	39,186	0
01	E		790			Other Pupil Support Services	3,596,831	3,088,278	2,599,857	2,124,146
01	E		794			Rochester Instructional TV	148,875	176,184	169,413	173,154
01	E		796			Student & Family Engagement	50	100	100	100
01	E		797			Volunteers in Education	36,056	39,460	40,571	59,935
01	E		805			Equipment Repair Services	329,902	359,276	358,925	370,245
01	E		810			Operations & Maintenance	10,481,771	10,636,519	11,433,818	11,630,071
01	E		815			Snow Removal	126,110	118,300	118,300	136,900
01	E		816			Utilities	4,776,799	4,960,674	5,334,842	4,946,538
01	E		825			Classroom Moving	19,146	4,657	4,657	4,657
01	E		850			Capital Facilities	1,646,466	508,915	2,398,184	609,026
01	E		865			Long Term Facilities Maint	4,238,933	6,559,322	6,646,662	4,893,536
01	E		866			LTFM \$100k-\$2m	408,278	0	0	0
01	E		920			Payments on Nonbonded Debts	3,203,826	3,002,221	2,455,976	2,347,166
01	E		940			Insurance	517,323	552,519	932,162	850,862
01	E		---			Expense	232,263,145	241,398,258	258,317,085	245,880,496

							2019-20	2020-21	2020-21	2021-22
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
01						General Fund				
-										
01	-		---			General Fund	232,263,145	241,398,258	258,317,085	245,880,496
							=====	=====	=====	=====

							2019-20	2020-21	2020-21	2021-22
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	8,838,998	9,821,848	6,024,885	9,552,547
02	E		---			Expense	8,838,998	9,821,848	6,024,885	9,552,547
02	-		---			Food Service Fund	8,838,998	9,821,848	6,024,885	9,552,547
							=====	=====	=====	=====

				2019-20	2020-21	2020-21	2021-22
				Actual Activity	Original Budget	Revised Budget	Original Budget
FD	T	ORG	PRG CRS FIN	OBJ			
04				Community Service Fund			
E				Expense			
04	E	505		General Community Education	1,564,589	501,755	1,832,799
04	E	506		Adult Enrichment	379,218	419,592	241,091
04	E	507		Preschool Enrichment Program	62,798	108,203	42,203
04	E	509		Youth Enrichment	530,491	606,132	410,132
04	E	510		Adults with Disabilities	111,912	120,940	97,941
04	E	520		Adult Basic Education	2,057,047	2,120,524	2,414,485
04	E	570		School Age Child Care	4,238,061	5,773,905	3,538,324
04	E	580		Early Childhood Family Educ	1,072,569	1,253,783	1,253,782
04	E	582		School Readiness	1,092,716	1,201,199	1,201,199
04	E	583		Early Childhood Screening	95,263	108,808	108,808
04	E	585		Youth Development/Youth Servic	265,888	316,973	201,173
04	E	590		Other Community Programs	172,497	192,998	191,629
04	E	591		Council Project Funds	1,645	15,000	15,000
04	E	592		Use of Facilities	207,520	301,527	301,527
04	E	710		Secondary Counseling & Guidanc	207,665	246,545	222,734
04	E	720		Health Services	167,552	173,568	167,627
04	E	---		Expense	12,227,431	13,461,452	12,240,454
04	-	---		Community Service Fund	12,227,431	13,461,452	12,240,454
				=====	=====	=====	=====

					2019-20	2020-21	2020-21	2021-22		
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	4,549,991	74,207,843	74,207,843	96,868,552
06	E		865			Long Term Facilities Maint	12,839,029	0	5,150,167	0
06	E		866			LTFM \$100k-\$2m	180,597	0	0	0
06	E		867			LTFM more than \$2m (Bond)	3,076,537	0	36,720,180	0
06	E		870			Building Construction	6,770	0	0	104,660
06	E		---			Expense	20,652,924	74,207,843	116,078,190	96,973,212
06	-		---			Building Construction Fund	20,652,924	74,207,843	116,078,190	96,973,212
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20	2020-21	2020-21	2021-22
							<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	11,214,184	20,668,837	30,045,080	22,381,193
07	E		---			Expense	11,214,184	20,668,837	30,045,080	22,381,193
07	-		---			Debt Service Fund	11,214,184	20,668,837	30,045,080	22,381,193
							=====	=====	=====	=====

							2019-20	2020-21	2020-21	2021-22
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	3,296,878	3,690,000	3,690,000	3,690,000
08	E		---			Expense	3,296,878	3,690,000	3,690,000	3,690,000
08	-		---			FSA Plan & HRA Trust Fund	3,296,878	3,690,000	3,690,000	3,690,000
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20	2020-21	2020-21	2021-22
							Actual Activity	Original Budget	Revised Budget	Original Budget
10						Non-Allocated Fund				
E						Expense				
10	E		108			Administrative Technology Serv	0	0	937	0
10	E		110			Business Services	933	0	358	0
10	E		203			Education - Elementary General	209,429	0	244,866	0
10	E		211			Education - Secondary General	199,485	0	325,638	0
10	E		212			Visual Art	54,011	0	11,210	0
10	E		218			Gifted & Talented Education	0	0	1,467	0
10	E		240			Health, Physical Education	146	0	2,354	0
10	E		242			Physical Education	0	0	14	0
10	E		256			Mathematics	181	0	673	0
10	E		258			Music	1,373	0	4,371	0
10	E		260			Natural Sciences	2,905	0	1,059	0
10	E		291			Co-Curricular Activities	0	0	3,009	0
10	E		292			Boys/Girls Athletics	22,571	0	76,737	0
10	E		294			Boys Athletics	120,891	0	156,650	0
10	E		296			Girls Athletics	234,277	0	239,846	0
10	E		298			Extra-Curricular Activities	87,188	0	171,444	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	0	0	1,304	0
10	E		361			Trade & Industrial Education	0	0	5,488	0
10	E		399			Career & Technical - General	0	0	228	0
10	E		403			DCD-SP	0	0	0	0
10	E		411			Autistic Spectrum Disorders	105	0	688	0
10	E		412			Developmentally Delayed	5,172	0	16,262	0
10	E		420			Special Education - Aggregate	0	0	68	0
10	E		620			Library Media Center	665	0	3,267	0
10	E		640			Staff Development	4,372	0	0	0
10	E		710			Secondary Counseling & Guidanc	20	0	220	0
10	E		790			Other Pupil Support Services	5,061	0	52,482	0
10	E		797			Volunteers in Education	0	0	4,516	0
10	E		810			Operations & Maintenance	0	0	1,761	0
10	E		850			Capital Facilities	32,106	0	11,689	0
10	E		960			Other Nonrecurring Items	15,750	0	32,326	0
10	E		---			Expense	996,641	0	1,375,954	0
10	-		---			Non-Allocated Fund	996,641	0	1,375,954	0
=====							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20	2020-21	2020-21	2021-22
							Actual Activity	Original Budget	Revised Budget	Original Budget
15						Building Construction Fund 15				
E						Expense				
15	E		865			Long Term Facilities Maint	475,726	0	0	0
15	E		---			Expense	475,726	0	0	0
15	-		---			Building Construction Fund 15	475,726	0	0	0
							=====	=====	=====	=====

						2019-20	2020-21	2020-21	2021-22
						<u>Actual Activity</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Original Budget</u>
FD	T	ORG	PRG	CRS	FIN	OBJ			
18						Custodial Fund			
E						Expense			
18	E		298			Extra-Curricular Activities	132,572	0	41,333
18	E		960			Other Nonrecurring Items	5,000	0	3,000
18	E		---			Expense	137,572	0	44,333
18	-		---			Custodial Fund	137,572	0	44,333
=====							=====	=====	=====

							2019-20	2020-21	2020-21	2021-22
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
19						Building Construction Fund 19				
E						Expense				
19	E		865			Long Term Facilities Maint	51,720	0	20,398	0
19	E		---			Expense	51,720	0	20,398	0
19	-		---			Building Construction Fund 19	51,720	0	20,398	0
							=====	=====	=====	=====

							2019-20	2020-21	2020-21	2021-22
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	964,620	1,208,022	1,207,880	1,175,084
20	E		---			Expense	964,620	1,208,022	1,207,880	1,175,084
20	-		---			Workers Compensation Fund	964,620	1,208,022	1,207,880	1,175,084
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20	2020-21	2020-21	2021-22
							<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	2,177,881	2,768,178	2,377,941	2,493,118
25	E		---			Expense	2,177,881	2,768,178	2,377,941	2,493,118
25	-		---			Dental Trust Fund	2,177,881	2,768,178	2,377,941	2,493,118
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20	2020-21	2020-21	2021-22
							<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	28,941,064	34,189,231	32,310,910	33,048,126
29	E		---			Expense	28,941,064	34,189,231	32,310,910	33,048,126
29	-		---			Health Trust Fund	28,941,064	34,189,231	32,310,910	33,048,126
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20 <u>Actual Activity</u>	2020-21 <u>Original Budget</u>	2020-21 <u>Revised Budget</u>	2021-22 <u>Original Budget</u>
30						Printing Services Fund				
E						Expense				
30	E		112			Purchasing	0	179,400	184,951	207,323
30	E		121			Paper Tiger	377,143	412,172	410,321	375,097
30	E		---			Expense	377,143	591,572	595,272	582,420
30	-		---			Printing Services Fund	377,143	591,572	595,272	582,420
							=====	=====	=====	=====

							2019-20	2020-21	2020-21	2021-22
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	1,456,580	1,567,979	1,587,674	1,801,855
45	E		---			Expense	1,456,580	1,567,979	1,587,674	1,801,855
45	-		---			Postemployment Benefits Trust	1,456,580	1,567,979	1,587,674	1,801,855
							=====	=====	=====	=====

							2019-20	2020-21	2020-21	2021-22
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	356,699	0	319,129	0
50	E		---			Expense	356,699	0	319,129	0
50	-		---			Student Activities Fund	356,699	0	319,129	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 2019-2020 Actual Activity column indicates how much was actually received or actually expended in the previous completed fiscal year. The 2020-2021 Original Budget shows the amount the School Board approved on June 16, 2020, to begin the school year. The 2020-2021 Revised Budget is the School Board approved budget as of March 31, 2021. The 2021-2022 Original Budget is the amount proposed to the School Board for approval on May 25, 2021.

When comparing 2020-2021 to 2021-2022, please note that some unspent funds from 2019-2020 were added as "carry-over" into 2020-2021 – usually only at the school building level for supplies and materials or for construction projects. Sometimes when comparing 2020-2021 to 2021-2022 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 2020-2021 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.

						2019-20	2020-21	2020-21	2021-22
						Actual Activity	Original Budget	Revised Budget	Original Budget
FD	T	ORG	PRG	CRS	FIN	OBJ			
01						General Fund			
R						Revenue			
01	R					001 Property Tax Levy	42,936,981	42,197,801	42,166,055
01	R					004 Revenue from Municipalities fo	284,578	25,000	25,000
01	R					010 County Apportionment	272,218	250,000	180,000
01	R					019 Miscellaneous Tax Revenues pai	71,010	100,000	100,000
01	R					021 Tuition and Reimbursements fro	157,996	75,000	111,243
01	R					031 Tuition from Out-Of-State Scho	0	0	858
01	R					040 Tuition from Patrons	38,179	22,000	4,393
01	R					041 In Service Tuition	24,735	20,000	20,000
01	R					050 Fees from Patrons	646,161	746,446	681,551
01	R					060 Admissions and Student Activit	291,704	299,000	60,400
01	R					071 Medical Assistance Revenue Rec	1,896,039	1,700,000	1,500,000
01	R					091 Unrealized Gains and Losses	312,172	0	0
01	R					092 Interest Earnings	725,383	181,000	380,000
01	R					093 Rent	44,440	31,000	31,000
01	R					096 Gifts and Bequests	293,655	185,559	186,637
01	R					099 Miscellaneous Revenue from Loc	983,276	578,947	738,133
01	R					201 Endowment Fund Apportionment	792,788	770,060	752,790
01	R					211 General Education Aid	142,694,231	145,371,366	139,422,658
01	R					212 Literacy Incentive Aid	878,995	889,319	856,695
01	R					213 Shared Time Aid	149,244	108,251	73,651
01	R					227 Abatement Aid	21,480	0	18,642
01	R					234 Agricultural Market Value Cred	17,332	0	13,104
01	R					258 Other State Credits and Exempt	-33	0	0
01	R					300 State Aids Received from Minne	3,590,413	3,068,109	3,042,507
01	R					317 Long Term Facilities Maint Aid	99,140	0	0
01	R					360 State Aid for Special Educatio	33,566,782	34,385,095	34,914,285
01	R					369 Other Revenue from other State	140,188	0	79,990
01	R					370 Other Revenue from Minnesota D	453,692	600,691	1,184,995
01	R					397 TRA and PERA SFS Revenue	789,442	730,000	730,000
01	R					400 Federal Aids Received through	6,999,204	6,526,038	16,534,178
01	R					405 Federal Aid Received through o	56,703	56,635	524,510
01	R					500 Federal Aid Received Directly	10,503	11,743	13,192
01	R					624 Sale of Equipment	51,214	540,000	567,992
01	R					625 Insurance Recovery	15,297	0	14,099
01	R					628 Judgments for the School Distr	0	0	225,000
01	R					629 Health and Safety Other Revenu	631	0	87,336
01	R					--- Revenue	239,305,773	239,469,060	245,240,894
01	R								244,517,537
E						Expense			
01	E					110 Superintendent & Cabinet	1,316,606	1,470,700	1,436,982
01	E					112 School Board	50,400	50,400	50,400
01	E					113 Off-Schedule (Licensed)	0	0	52,839
01	E					114 Off-Schedule (Admin)	3,657,523	3,935,870	4,056,783
01	E					115 RAA (Admin)	1,013,819	1,040,966	980,151
01	E					116 RAA (Licensed)	88,715	118,316	105,493
01	E					118 Principals-Lead	3,477,718	3,548,386	3,556,051
01	E					119 Principals-Assistant	3,244,110	3,728,913	3,811,941
01	E					120 Librarians	799,644	782,474	854,791
01	E					140 Licensed Classroom Teacher	71,946,001	74,175,984	75,916,135
01	E					141 Non-Licensed Classroom Personn	3,500,378	3,194,722	2,953,026
01	E					142 Security Para	0	375,380	275,665

						2019-20	2020-21	2020-21	2021-22	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
01						General Fund				
E						Expense				
01	E				143	Licensed Instructional Support	7,522,425	7,094,512	7,238,252	7,204,024
01	E				144	Non-Licensed Instructional Sup	14,228	12,190	15,547	12,980
01	E				145	Substitute Teacher Salaries	2,187,452	2,418,651	2,462,632	2,367,574
01	E				146	Substitute Non-Licensed Classr	246,868	415,000	415,000	415,000
01	E				147	Hourly Teacher Salary	164,251	185,500	168,867	80,000
01	E				150	Physical Therapist	214,036	221,261	229,632	232,138
01	E				151	Occupational Therapist	407,454	480,825	510,701	574,738
01	E				152	Educational Speech/Language Pa	2,695,488	2,832,984	2,970,187	3,032,314
01	E				153	Audiologist	166,717	162,500	169,016	166,563
01	E				154	Licensed School Nurse	810,474	850,433	914,793	834,055
01	E				155	Health Office Nurse	861,236	930,538	877,613	906,021
01	E				156	School Social Worker	2,538,899	2,766,123	2,970,776	2,869,661
01	E				157	School Psychologist	1,213,282	1,017,390	1,166,965	1,225,082
01	E				158	Qualified Mental Health Profes	0	0	0	54,851
01	E				159	Mental Health Behavioral Aide	42,394	43,453	43,131	43,799
01	E				160	Mental Health Practitioner	1,124,835	1,412,612	1,404,894	1,376,497
01	E				161	Certified Paraprofessional and	8,302,466	9,017,239	7,978,961	8,972,279
01	E				162	Certified One-to-One Paraprofe	302,143	268,643	298,442	228,284
01	E				164	Interpreter for the Deaf	261,084	289,259	232,778	239,433
01	E				165	School Counselor	2,403,539	2,650,573	2,690,991	2,678,613
01	E				169	Alcohol and Chemical Dependenc	111,068	143,047	148,484	121,207
01	E				170	Off-Schedule (Non-Instruction)	2,761,380	3,176,356	3,639,641	3,341,395
01	E				171	Clerical	3,395,087	3,379,649	3,378,098	3,344,128
01	E				174	DAPE Specialist	506,705	349,644	410,527	422,330
01	E				175	Cultural Liaison	505,599	508,423	499,898	463,382
01	E				178	Coaching	1,192,672	1,672,241	1,672,241	1,706,913
01	E				181	Building Leadership	155,184	195,222	192,595	167,069
01	E				182	Maintenance Staff	4,675,007	5,018,893	4,775,090	5,648,913
01	E				183	Tutoring	39,071	85,000	85,000	85,000
01	E				184	Summer School Teachers	479,474	517,240	589,931	210,540
01	E				185	Other Salary Payments (License	914,845	398,637	864,713	405,637
01	E				186	Other Salary Payments (Non-Lic	237,154	102,016	155,295	164,416
01	E				187	Maintenance Overtime	96,133	150,000	150,000	115,000
01	E				196	REA President Leave	99,712	100,660	100,660	103,177
01	E				210	FICA	8,119,671	8,489,753	8,800,146	8,652,300
01	E				212	Medicare	1,901,770	1,989,043	1,979,975	2,026,255
01	E				214	PERA	2,117,248	2,262,400	2,118,529	2,378,470
01	E				218	TRA	8,384,568	8,991,848	9,231,458	9,152,564
01	E				220	Health Insurance	22,767,182	24,082,771	23,691,373	24,718,598
01	E				230	Life Insurance	146,423	142,901	154,472	143,074
01	E				235	Dental Insurance	2,220,886	2,205,668	2,191,719	2,252,910
01	E				240	Long-Term Disability Insurance	117,017	114,482	122,943	114,126
01	E				250	Active Employee 403B	1,181,547	1,277,389	1,211,323	1,258,553
01	E				251	Active Employee HRA/HSA	1,765,694	1,930,133	1,750,226	2,094,383
01	E				252	Severance 403B	46,300	222,096	222,096	222,096
01	E				253	Severance HRA	761,139	895,844	895,844	858,209
01	E				270	Workers Compensation	893,320	919,675	1,054,183	1,075,667
01	E				280	Unemployment Compensation	525,659	150,000	150,000	150,000
01	E				289	OPEB Up to or equal to the ARC	864,018	864,015	864,014	864,015
01	E				291	OPEB Pay-as-you-go	1,450,950	600,000	600,000	555,053
01	E				299	Other Employee Benefits	7,200	7,200	7,200	7,200
01	E				303	Contracts less than/equal \$25K	114,397	0	399,172	0
01	E				304	Contracts over \$25K	95,020	0	194,292	0
01	E				305	Contracted Services	4,014,746	3,591,197	4,522,588	3,773,211

							2019-20	2020-21	2020-21	2021-22
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
01						General Fund				
E						Expense				
01	E				306	Special Education Litigation	30,111	47,300	47,300	30,100
01	E				307	Legal Services	146,289	126,100	129,835	107,000
01	E				310	School Resource Officer	0	394,054	394,054	331,664
01	E				311	Other Contracted Security Serv	0	62,958	62,958	62,958
01	E				312	Credit Card Processing Fees	32,345	33,600	35,053	32,000
01	E				315	Repairs for Computers & Tech	132,108	22,100	93,341	53,400
01	E				318	Contracted Custodians	138,680	123,900	123,900	143,700
01	E				319	Contracted Technology Services	78,523	35,720	51,439	269,904
01	E				320	Communication Services	498,988	140,321	598,731	150,842
01	E				325	Data Lines	254,337	275,000	274,770	290,000
01	E				329	Postage and Parcel Services	67,639	35,372	58,295	38,772
01	E				330	Utility Services-Electric	2,451,865	2,681,332	2,682,007	2,404,820
01	E				332	Utility Services-Water & Sewer	310,105	326,411	326,411	324,909
01	E				333	Utility Services-Refuse	288,699	290,000	290,000	290,000
01	E				334	Utility Services-Natural Gas	658,667	810,392	810,392	665,018
01	E				340	Insurance	492,709	531,857	913,546	830,300
01	E				350	Repairs and Maintenance	3,025,038	2,544,483	2,737,404	2,380,420
01	E				351	Vehicle Repairs	90,171	110,400	123,219	107,600
01	E				358	Foreign Language Interpreter S	125	0	200	0
01	E				360	Transportation Contracts	13,125,544	13,596,296	13,567,810	15,042,896
01	E				363	Snow Removal	0	0	0	5,800
01	E				365	Interdepartmental Transportati	0	0	0	0
01	E				366	Travel and Conferences	498,754	1,085,965	737,808	867,473
01	E				368	Out-Of-State Travel (Federal)	12,342	0	0	0
01	E				369	Entry Fees/Student Travel Allo	20,726	23,385	32,328	16,885
01	E				370	Operating Leases or Rentals	535,283	610,181	617,083	618,033
01	E				379	Printing-External	24,103	45,785	45,985	36,185
01	E				380	Computer & Technology Leases	240,149	0	0	0
01	E				382	Laundry/Dry Cleaning	11,983	0	2,263	0
01	E				388	Athletic Officials	113,883	142,220	146,187	148,420
01	E				390	Tuition-Other MN School Dist	128,702	253,659	278,659	153,559
01	E				392	Tuition-Out of State	225,118	224,100	254,100	287,500
01	E				393	SpEd Contracted Services	8,959	54,300	74,300	42,200
01	E				394	Ed Payments to Other Agencies	1,891,624	1,946,200	2,259,022	2,227,500
01	E				398	Interdepartmental Services	-97,543	-80,000	-80,000	-97,000
01	E				401	Supplies & Materials-Non Instr	999,936	1,651,842	2,774,830	1,153,926
01	E				403	Printing-Paper Tiger	362,878	93,632	250,582	83,832
01	E				404	Printing-Paper Tiger CTE	3,238	0	395	0
01	E				405	NonInstr Software License	1,375,087	1,039,722	1,448,881	1,030,765
01	E				406	Instructional Software License	256,090	35,807	501,475	36,107
01	E				409	Printing-Site Copiers	-72,988	22,858	105,681	20,958
01	E				410	Custodial Supplies	601,290	587,168	590,038	586,068
01	E				411	HVAC Filters	46,198	85,733	92,641	87,333
01	E				412	Repair Supplies for Vehicles	32,985	34,400	36,400	38,300
01	E				413	Uniforms	40,690	48,700	236,530	61,500
01	E				415	Grounds Supplies	25,062	25,250	22,486	25,250
01	E				420	Repair Supplies	204,513	190,034	199,462	214,634
01	E				429	Printing-Site Copiers SpEd&CTE	47,381	12,800	28,890	12,300
01	E				430	Supplies & Materials-Instruct	555,316	2,169,244	1,595,714	2,072,317
01	E				433	Supplies & Materials-Individua	269,618	133,041	706,930	95,241
01	E				435	Assistive Tech for Teachers	0	0	1,436,349	0
01	E				442	Gas/Oil	101,207	126,100	144,672	130,800
01	E				445	Fuel Oil For Building	9,881	15,000	15,000	15,100
01	E				455	NonInst Tech Supplies	162,008	90,298	433,711	213,220

						2019-20	2020-21	2020-21	2021-22
						Actual Activity	Original Budget	Revised Budget	Original Budget
FD	T	ORG	PRG	CRS	FIN	OBJ			
01						General Fund			
E						Expense			
01	E					456 Instructional Tech Supplies	149,053	8,703	180,413
01	E					460 Textbooks/Instr. Software	489,632	465,600	433,732
01	E					461 Standardized Tests	248,034	95,800	102,134
01	E					462 Consumables	192,353	211,000	191,673
01	E					465 NonInst Tech Devices	364,095	129,802	2,674,744
01	E					466 Instructional Tech Devices	427,635	160,571	2,665,300
01	E					470 Media Resources	218,825	200,000	251,372
01	E					490 Food	36,508	9,832	40,627
01	E					511 Land Improvements	378,655	790,000	465,712
01	E					520 Building Construction	1,224,969	2,340,000	3,900,281
01	E					530 Equipment Purchased	338,917	375,303	795,153
01	E					535 Capital Leases	1,887,030	0	0
01	E					548 Pupil Transportation Vehicles	59,453	0	635,263
01	E					550 Other Vehicles	325,645	115,000	269,133
01	E					555 Capitalized NonInst Tech Hard	84,506	0	76,677
01	E					580 Principal on Capital Lease	60,076	0	538,540
01	E					581 Interest on Capital Lease	7,094	0	7,705
01	E					589 Lease Transactions/Installment	-1,887,030	0	0
01	E					730 Principal on Loans	2,475,000	2,343,540	1,805,000
01	E					740 Interest on Loans	728,826	658,681	650,976
01	E					810 Judgments Against the School D	100	0	10,100
01	E					820 Dues, Membership, Licenses,	250,675	222,061	301,515
01	E					891 TRA and PERA Funding Expense	789,442	730,000	730,000
01	E					895 Federal & Nonpublic Indirect C	-364,223	-369,695	-389,804
01	E					896 Taxes	11,903	11,800	13,819
01	E					899 Miscellaneous Expenditures	71,525	20,000	24,792
01	E					--- Expense	232,263,145	241,398,258	258,317,085
01	-					--- General Fund	7,042,628	-1,929,198	-13,076,191
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						2019-20	2020-21	2020-21	2021-22	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
02						Food Service Fund				
R						Revenue				
02	R					091 Unrealized Gains and Losses	49,363	0	0	0
02	R					092 Interest Earnings	75,320	21,000	34,000	30,000
02	R					300 State Aids Received from Minne	481,146	520,051	11,656	432,205
02	R					400 Federal Aids Received through	195,859	184,140	273,902	200,000
02	R					471 School Lunch Program	583,934	763,293	92,820	621,970
02	R					472 Special Assistance - Needy Chi	1,671,925	2,652,714	0	2,289,892
02	R					474 Commodity Distribution Program	566,183	586,000	586,000	586,000
02	R					476 School Breakfast Program	685,402	1,009,662	0	900,869
02	R					477 Cash In Lieu of Commodities	12,676	9,000	9,000	9,000
02	R					479 Summer Food Service Program	1,130,654	296,523	4,720,148	1,452,572
02	R					601 Food Service Sales to Pupils	2,569,940	3,423,231	0	2,198,344
02	R					606 Food Service Sales to Adults	59,482	61,455	18,743	61,093
02	R					608 Special Function Food Sales	190,787	190,000	95,000	95,000
02	R					609 Vending Machine Food Sales	4,093	4,264	0	0
02	R					--- Revenue	8,276,764	9,721,333	5,841,269	8,876,945
E						Expense				
02	E					114 Off-Schedule (Admin)	317,021	319,223	374,951	374,951
02	E					170 Off-Schedule (Non-Instruction)	118,794	138,493	72,313	69,953
02	E					171 Clerical	79,652	78,462	79,459	78,462
02	E					182 Maintenance Staff	0	11,450	0	0
02	E					189 Cafeterial Subs	31,989	0	0	0
02	E					192 Student Nutrition Services	2,031,751	2,034,846	1,190,668	1,644,118
02	E					210 FICA	155,147	155,491	103,335	113,217
02	E					212 Medicare	36,287	36,354	24,175	26,480
02	E					214 PERA	192,500	193,692	126,904	140,159
02	E					220 Health Insurance	384,496	442,081	278,506	391,963
02	E					230 Life Insurance	1,476	1,612	1,453	1,284
02	E					235 Dental Insurance	34,818	38,790	24,631	33,231
02	E					240 Long-Term Disability Insurance	1,322	1,356	1,272	1,083
02	E					250 Active Employee 403B	21,917	23,237	23,960	14,921
02	E					251 Active Employee HRA/HSA	30,753	37,132	326	30,561
02	E					270 Workers Compensation	16,978	16,786	12,658	14,017
02	E					305 Contracted Services	84,083	35,000	35,000	35,000
02	E					312 Credit Card Processing Fees	87,591	120,000	11,000	120,000
02	E					315 Repairs for Computers & Tech	165	0	0	0
02	E					320 Communication Services	1,440	1,600	1,600	1,600
02	E					329 Postage and Parcel Services	9,545	12,000	12,000	12,000
02	E					350 Repairs and Maintenance	80,432	94,000	153,068	94,000
02	E					366 Travel and Conferences	28,829	26,500	26,500	26,500
02	E					382 Laundry/Dry Cleaning	23,134	37,000	21,000	37,000
02	E					401 Supplies & Materials-Non Instr	250,316	364,603	170,821	326,597
02	E					403 Printing-Paper Tiger	2,809	7,000	6,963	7,000
02	E					405 NonInstr Software License	15,184	16,500	18,400	16,500
02	E					409 Printing-Site Copiers	6,959	5,000	4,745	5,000
02	E					413 Uniforms	5,425	8,910	9,810	8,910
02	E					420 Repair Supplies	5,937	6,000	6,000	6,000
02	E					442 Gas/Oil	382	500	500	500
02	E					455 NonInst Tech Supplies	451	600	3,600	600
02	E					465 NonInst Tech Devices	1,022	1,000	3,000	1,000
02	E					490 Food	3,042,621	3,669,001	1,525,511	3,191,124

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20 Actual Activity	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Original Budget
02						Food Service Fund				
E						Expense				
02	E					491 Commodities	566,183	586,000	586,000	586,000
02	E					495 Milk	379,533	463,412	303,978	476,692
02	E					530 Equipment Purchased	440,353	463,000	413,932	1,200,000
02	E					550 Other Vehicles	0	20,494	20,494	0
02	E					820 Dues, Membership, Licenses,	3,580	3,700	3,700	3,700
02	E					870 Refunds	9,609	10,000	10,000	10,000
02	E					895 Federal & Nonpublic Indirect C	338,514	341,023	362,652	452,424
02	E					--- Expense	8,838,998	9,821,848	6,024,885	9,552,547
02	-					--- Food Service Fund	-562,234	-100,515	-183,616	-675,602
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FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20	2020-21	2020-21	2021-22
							Actual Activity	Original Budget	Revised Budget	Original Budget
04						Community Service Fund				
R						Revenue				
04	R					001 Property Tax Levy	3,032,183	2,966,786	2,961,642	3,032,808
04	R					040 Tuition from Patrons	4,806,144	6,211,935	2,849,335	5,152,823
04	R					050 Fees from Patrons	14,299	43,000	15,000	43,000
04	R					091 Unrealized Gains and Losses	4,746	0	0	0
04	R					092 Interest Earnings	39,023	25,000	7,000	6,000
04	R					093 Rent	154,141	200,000	200,000	180,000
04	R					094 Overtime Reimbursement	56,142	65,000	65,000	60,000
04	R					096 Gifts and Bequests	274,328	275,549	181,527	252,700
04	R					097 Fees for Repairs	33,573	10,000	10,000	5,000
04	R					098 Advertising Fees	21,796	11,500	11,200	20,500
04	R					099 Miscellaneous Revenue from Loc	130,021	64,100	80,700	67,100
04	R					227 Abatement Aid	1,796	0	1,720	0
04	R					234 Agricultural Market Value Cred	4,072	0	3,424	0
04	R					258 Other State Credits and Exempt	-8	0	0	0
04	R					300 State Aids Received from Minne	3,228,683	3,227,445	3,310,739	3,296,732
04	R					301 Nonpublic Aid	539,872	602,111	559,216	597,173
04	R					369 Other Revenue from other State	28,500	0	161,500	0
04	R					400 Federal Aids Received through	1,206,404	107,000	1,374,002	139,500
04	R					405 Federal Aid Received through o	38,104	10,000	242,436	0
04	R					--- Revenue	13,613,819	13,819,426	12,034,441	12,853,336
E						Expense				
04	E					110 Superintendent & Cabinet	156,059	155,941	155,941	164,543
04	E					114 Off-Schedule (Admin)	723,572	797,129	795,630	904,969
04	E					125 ECFE/SR/ABE Administration	176,786	182,090	180,140	186,509
04	E					140 Licensed Classroom Teacher	1,768,150	1,920,938	1,959,331	1,925,619
04	E					141 Non-Licensed Classroom Personnn	184,373	199,637	198,754	208,859
04	E					143 Licensed Instructional Support	74,623	57,000	48,976	57,000
04	E					145 Substitute Teacher Salaries	990	1,000	1,000	1,000
04	E					146 Substitute Non-Licensed Classsr	8,026	3,000	3,000	3,000
04	E					154 Licensed School Nurse	58,722	77,500	49,563	72,063
04	E					155 Health Office Nurse	120,672	143,300	144,300	151,600
04	E					165 School Counselor	152,298	168,834	168,834	168,834
04	E					170 Off-Schedule (Non-Instruction)	505,326	489,978	605,249	458,494
04	E					171 Clerical	375,640	394,933	395,933	403,653
04	E					182 Maintenance Staff	234,528	253,294	253,294	251,402
04	E					185 Other Salary Payments (License	271,340	60,515	388,261	43,015
04	E					186 Other Salary Payments (Non-Lic	2,400,097	3,377,060	1,914,965	2,938,060
04	E					187 Maintenance Overtime	53,865	65,000	65,000	60,000
04	E					210 FICA	431,214	497,445	451,415	476,175
04	E					212 Medicare	101,075	116,046	99,003	110,918
04	E					214 PERA	293,248	423,137	313,320	397,540
04	E					218 TRA	219,624	178,314	221,652	193,307
04	E					220 Health Insurance	943,112	1,014,326	1,106,385	996,996
04	E					230 Life Insurance	5,139	4,958	5,533	5,158
04	E					235 Dental Insurance	72,442	73,327	83,023	75,637
04	E					240 Long-Term Disability Insurance	4,105	3,896	4,392	3,989
04	E					250 Active Employee 403B	35,554	30,732	35,562	37,331
04	E					251 Active Employee HRA/HSA	68,612	66,884	81,397	66,452
04	E					270 Workers Compensation	47,890	60,127	55,108	57,603
04	E					303 Contracts less than/equal \$25K	228,792	0	227,949	15,500

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20	2020-21	2020-21	2021-22
							Actual Activity	Original Budget	Revised Budget	Original Budget
04						Community Service Fund				
E						Expense				
04	E					304 Contracts over \$25K	252,250	0	234,188	0
04	E					305 Contracted Services	537,572	641,901	513,296	538,000
04	E					307 Legal Services	2,749	0	1,017	500
04	E					312 Credit Card Processing Fees	180,136	197,150	112,350	163,150
04	E					315 Repairs for Computers & Tech	1,939	500	3,117	2,500
04	E					319 Contracted Technology Services	0	2,000	1,541	1,000
04	E					320 Communication Services	37,087	40,800	41,110	34,150
04	E					329 Postage and Parcel Services	19,778	26,825	21,825	23,500
04	E					330 Utility Services-Electric	98,088	106,000	106,000	106,000
04	E					332 Utility Services-Water & Sewer	7,157	7,100	7,100	7,000
04	E					334 Utility Services-Natural Gas	21,335	25,000	25,000	25,000
04	E					360 Transportation Contracts	235,586	250,400	163,343	191,700
04	E					366 Travel and Conferences	39,358	57,600	36,863	35,100
04	E					368 Out-Of-State Travel (Federal)	1,183	0	0	0
04	E					369 Entry Fees/Student Travel Allo	155,571	206,000	49,025	161,500
04	E					370 Operating Leases or Rentals	2,806	5,100	2,498	3,500
04	E					379 Printing-External	42,559	52,000	28,678	45,500
04	E					394 Ed Payments to Other Agencies	40,633	35,300	35,300	35,300
04	E					398 Interdepartmental Services	97,542	80,000	80,000	97,000
04	E					401 Supplies & Materials-Non Instr	128,960	299,221	231,243	219,985
04	E					403 Printing-Paper Tiger	8,027	8,300	8,300	7,700
04	E					405 NonInstr Software License	10,752	13,200	18,345	15,450
04	E					406 Instructional Software License	4,573	7,625	7,620	8,125
04	E					409 Printing-Site Copiers	16,721	19,307	18,309	17,525
04	E					410 Custodial Supplies	18,470	22,000	20,685	20,000
04	E					411 HVAC Filters	1,026	750	2,065	1,500
04	E					420 Repair Supplies	1,300	1,300	600	800
04	E					430 Supplies & Materials-Instruct	91,894	143,249	106,993	71,900
04	E					433 Supplies & Materials-Individua	24,732	0	2,255	0
04	E					442 Gas/Oil	238	400	400	250
04	E					455 NonInst Tech Supplies	4,716	5,650	7,485	2,550
04	E					456 Instructional Tech Supplies	399	8,000	3,174	2,000
04	E					460 Textbooks/Instr. Software	130,036	173,331	159,729	154,869
04	E					461 Standardized Tests	0	0	3,930	0
04	E					465 NonInst Tech Devices	89,694	22,450	21,569	18,800
04	E					466 Instructional Tech Devices	68,953	2,000	79,580	11,567
04	E					490 Food	103,297	128,630	31,780	107,150
04	E					520 Building Construction	0	10,000	4,000	5,000
04	E					530 Equipment Purchased	5,000	12,500	5,000	8,000
04	E					820 Dues, Membership, Licenses,	3,731	4,850	5,079	5,050
04	E					895 Federal & Nonpublic Indirect C	25,709	28,672	27,152	28,672
04	E					--- Expense	12,227,431	13,461,452	12,240,454	12,612,519
04	-					--- Community Service Fund	1,386,388	357,974	-206,013	240,817

						2019-20	2020-21	2020-21	2021-22
						Actual Activity	Original Budget	Revised Budget	Original Budget
FD	T	ORG	PRG	CRS	FIN	OBJ			
06						Building Construction Fund			
R						Revenue			
06	R					091 Unrealized Gains and Losses	23,596	0	0
06	R					092 Interest Earnings	1,524,237	1,101,000	1,320,540
06	R					629 Health and Safety Other Revenue	220,093	0	40,838
06	R					631 Sale of Bonds	182,132,700	0	38,696,538
06	R					---	Revenue	183,900,626	1,101,000
								40,057,916	934,000
E						Expense			
06	E					305 Contracted Services	4,884,879	5,406,145	14,238,147
06	E					307 Legal Services	1,360	0	13,788
06	E					340 Insurance	4,520	0	88,983
06	E					350 Repairs and Maintenance	130,676	0	78,312
06	E					401 Supplies & Materials-Non Instr	16,051	0	9,512
06	E					510 Site or Grounds Acquisition	-65,000	0	842,613
06	E					511 Land Improvements	1,737,566	0	9,770,726
06	E					520 Building Construction	13,942,872	68,801,698	91,027,592
06	E					580 Principal on Capital Lease	0	0	0
06	E					581 Interest on Capital Lease	0	0	0
06	E					896 Taxes	0	0	668
06	E					910 Permanent Transfer	0	0	7,849
06	E					---	Expense	20,652,924	74,207,843
								116,078,190	96,973,212
06	-					---	Building Construction Fund	163,247,702	-73,106,843
								-76,020,274	-96,039,212

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20	2020-21	2020-21	2021-22
							Actual Activity	Original Budget	Revised Budget	Original Budget
07						Debt Service Fund				
R						Revenue				
07 R						001 Property Tax Levy	9,589,115	20,789,100	20,558,722	21,295,970
07 R						091 Unrealized Gains and Losses	4,746	0	0	0
07 R						092 Interest Earnings	85,331	17,000	10,000	7,000
07 R						234 Agricultural Market Value Cred	12,986	0	23,986	0
07 R						258 Other State Credits and Exempt	83,449	0	206,392	0
07 R						317 Long Term Facilities Maint Aid	620,552	696,046	662,703	704,661
07 R						623 Sale of Real Property	4,928	0	0	0
07 R						631 Sale of Bonds	0	0	10,413,791	0
07 R						649 Permanent Transfers from other	0	0	7,849	0
07 R						--- Revenue	10,401,107	21,502,146	31,883,443	22,007,631
E						Expense				
07 E						710 Principal on Bonds	7,475,000	12,020,000	12,020,000	13,220,000
07 E						720 Interest on Bonds	3,721,509	8,628,837	8,628,837	9,141,193
07 E						790 Other Debt Service Expenditure	17,675	20,000	61,243	20,000
07 E						920 Bond Refunding Payments	0	0	9,335,000	0
07 E						--- Expense	11,214,184	20,668,837	30,045,080	22,381,193
07 -						--- Debt Service Fund	-813,077	833,309	1,838,363	-373,562
=====							=====	=====	=====	=====

						2019-20	2020-21	2020-21	2021-22	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
08						FSA Plan & HRA Trust Fund				
R						Revenue				
08	R				092	Interest Earnings	139,231	51,000	38,700	36,600
08	R				099	Miscellaneous Revenue from Loc	4,000,266	3,611,000	3,539,750	3,537,000
08	R				---	Revenue	4,139,497	3,662,000	3,578,450	3,573,600
E						Expense				
08	E				302	Claim Payments	3,243,127	3,630,000	3,630,000	3,630,000
08	E				305	Contracted Services	53,751	60,000	60,000	60,000
08	E				---	Expense	3,296,878	3,690,000	3,690,000	3,690,000
08	-				---	FSA Plan & HRA Trust Fund	842,619	-28,000	-111,550	-116,400
							=====	=====	=====	=====

						2019-20	2020-21	2020-21	2021-22	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
10						Non-Allocated Fund				
R						Revenue				
10	R					050 Fees from Patrons	84,505	0	14,494	0
10	R					060 Admissions and Student Activit	8,362	0	0	0
10	R					096 Gifts and Bequests	294,500	0	120,106	0
10	R					098 Advertising Fees	32,751	0	26,250	0
10	R					099 Miscellaneous Revenue from Loc	510,731	0	105,844	0
10	R					--- Revenue	930,849	0	266,694	0
E						Expense				
10	E					141 Non-Licensed Classroom Personnn	-158	0	0	0
10	E					145 Substitute Teacher Salaries	630	0	0	0
10	E					185 Other Salary Payments (License	4,639	0	4,670	0
10	E					186 Other Salary Payments (Non-Lic	2,185	0	7,542	0
10	E					210 FICA	444	0	379	0
10	E					212 Medicare	102	0	89	0
10	E					214 PERA	27	0	0	0
10	E					218 TRA	443	0	440	0
10	E					270 Workers Compensation	49	0	46	0
10	E					305 Contracted Services	209,282	0	48,998	0
10	E					312 Credit Card Processing Fees	268	0	293	0
10	E					315 Repairs for Computers & Tech	7,110	0	1,240	0
10	E					320 Communication Services	911	0	881	0
10	E					329 Postage and Parcel Services	452	0	61	0
10	E					360 Transportation Contracts	50,101	0	0	0
10	E					366 Travel and Conferences	11,230	0	235	0
10	E					369 Entry Fees/Student Travel Allo	74,452	0	7,627	0
10	E					370 Operating Leases or Rentals	17,912	0	3,520	0
10	E					388 Athletic Officials	15,829	0	75	0
10	E					401 Supplies & Materials-Non Instr	325,929	0	1,085,531	0
10	E					403 Printing-Paper Tiger	344	0	1,001	0
10	E					405 NonInstr Software License	3,032	0	27,356	0
10	E					406 Instructional Software License	18,980	0	17,472	0
10	E					409 Printing-Site Copiers	22	0	0	0
10	E					413 Uniforms	93,989	0	58,572	0
10	E					430 Supplies & Materials-Instruct	21,466	0	8,408	0
10	E					442 Gas/Oil	268	0	56	0
10	E					455 NonInst Tech Supplies	502	0	7,338	0
10	E					456 Instructional Tech Supplies	2,581	0	4,560	0
10	E					460 Textbooks/Instr. Software	414	0	0	0
10	E					461 Standardized Tests	6,464	0	3,502	0
10	E					465 NonInst Tech Devices	19,579	0	1,397	0
10	E					466 Instructional Tech Devices	15,077	0	848	0
10	E					470 Media Resources	440	0	0	0
10	E					490 Food	47,849	0	17,723	0
10	E					511 Land Improvements	24,104	0	11,689	0
10	E					530 Equipment Purchased	0	0	13,774	0
10	E					820 Dues, Membership, Licenses,	3,943	0	5,805	0
10	E					898 Scholarships	15,750	0	32,326	0
10	E					899 Miscellaneous Expenditures	0	0	2,500	0
10	E					--- Expense	996,641	0	1,375,954	0

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20 Actual Activity	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Original Budget
10						Non-Allocated Fund				
-										
10	-					--- Non-Allocated Fund	-65,792	0	-1,109,260	0
							=====	=====	=====	=====

						2019-20	2020-21	2020-21	2021-22
						<u>Actual Activity</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Original Budget</u>
FD	T	ORG	PRG	CRS	FIN	OBJ			
15						Building Construction Fund 15			
R						Revenue			
15	R			092		Interest Earnings	2,710	0	0
15	R			---		Revenue	2,710	0	0
E						Expense			
15	E			511		Land Improvements	475,726	0	0
15	E			---		Expense	475,726	0	0
15	-			---		Building Construction Fund 15	-473,016	0	0
						=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20 Actual Activity	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Original Budget
18						Custodial Fund				
R						Revenue				
18	R					099 Miscellaneous Revenue from Loc	137,572	0	44,333	0
18	R					--- Revenue	137,572	0	44,333	0
E						Expense				
18	E					898 Scholarships	5,000	0	3,000	0
18	E					899 Miscellaneous Expenditures	132,572	0	41,333	0
18	E					--- Expense	137,572	0	44,333	0
18	-					--- Custodial Fund	0	0	0	0
							=====	=====	=====	=====

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20 Actual Activity	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Original Budget
19						Building Construction Fund 19				
R						Revenue				
19	R			092		Interest Earnings	902	0	5	0
19	R			---		Revenue	902	0	5	0
E						Expense				
19	E			520		Building Construction	51,720	0	20,398	0
19	E			---		Expense	51,720	0	20,398	0
19	-			---		Building Construction Fund 19	-50,818	0	-20,393	0
							=====	=====	=====	=====

						2019-20	2020-21	2020-21	2021-22	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
20						Workers Compensation Fund				
R						Revenue				
20	R					091 Unrealized Gains and Losses	9,493	0	0	0
20	R					092 Interest Earnings	13,784	4,000	11,000	11,000
20	R					099 Miscellaneous Revenue from Loc	972,993	982,000	1,060,000	1,151,000
20	R					--- Revenue	996,270	986,000	1,071,000	1,162,000
E						Expense				
20	E					114 Off-Schedule (Admin)	16,051	14,087	14,350	14,709
20	E					171 Clerical	50,256	49,676	48,814	49,676
20	E					210 FICA	3,574	3,550	3,815	3,534
20	E					212 Medicare	836	829	892	826
20	E					214 PERA	4,796	4,782	4,737	4,829
20	E					220 Health Insurance	16,539	16,691	16,725	17,520
20	E					230 Life Insurance	96	99	97	100
20	E					235 Dental Insurance	1,587	1,628	1,628	1,627
20	E					240 Long-Term Disability Insurance	93	95	95	96
20	E					251 Active Employee HRA/HSA	1,650	1,693	1,775	1,615
20	E					270 Workers Compensation	421	414	474	483
20	E					302 Claim Payments	722,586	936,000	913,920	896,321
20	E					305 Contracted Services	145,379	176,678	197,678	181,978
20	E					366 Travel and Conferences	0	500	320	320
20	E					401 Supplies & Materials-Non Instr	0	500	500	500
20	E					409 Printing-Site Copiers	347	500	500	500
20	E					465 NonInst Tech Devices	0	0	1,260	150
20	E					820 Dues, Membership, Licenses,	409	300	300	300
20	E					--- Expense	964,620	1,208,022	1,207,880	1,175,084
20	-					--- Workers Compensation Fund	31,650	-222,022	-136,880	-13,084

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20	2020-21	2020-21	2021-22
							Actual Activity	Original Budget	Revised Budget	Original Budget
25						Dental Trust Fund				
R						Revenue				
25	R					092 Interest Earnings	6,047	1,000	1,000	100
25	R					099 Miscellaneous Revenue from Loc	2,771,655	2,753,000	2,681,000	2,670,000
25	R					--- Revenue	2,777,702	2,754,000	2,682,000	2,670,100
E						Expense				
25	E					114 Off-Schedule (Admin)	16,051	14,087	14,350	14,709
25	E					171 Clerical	50,103	35,082	34,591	35,082
25	E					210 FICA	3,769	2,938	3,002	2,965
25	E					212 Medicare	881	687	702	693
25	E					214 PERA	4,788	3,687	3,671	3,734
25	E					220 Health Insurance	13,821	9,798	10,000	10,627
25	E					230 Life Insurance	94	81	79	82
25	E					235 Dental Insurance	1,222	868	868	867
25	E					240 Long-Term Disability Insurance	92	78	77	79
25	E					250 Active Employee 403B	456	128	125	128
25	E					251 Active Employee HRA/HSA	1,150	924	1,025	846
25	E					270 Workers Compensation	421	320	367	374
25	E					302 Claim Payments	1,977,750	2,575,000	2,183,554	2,292,732
25	E					305 Contracted Services	104,582	120,700	120,700	126,700
25	E					315 Repairs for Computers & Tech	0	500	500	500
25	E					401 Supplies & Materials-Non Instr	1,199	2,000	2,000	1,700
25	E					403 Printing-Paper Tiger	243	100	100	100
25	E					405 NonInstr Software License	5	200	200	200
25	E					409 Printing-Site Copiers	509	1,000	1,000	1,000
25	E					465 NonInst Tech Devices	570	0	1,030	0
25	E					820 Dues, Membership, Licenses,	175	0	0	0
25	E					--- Expense	2,177,881	2,768,178	2,377,941	2,493,118
25	-					--- Dental Trust Fund	599,821	-14,178	304,059	176,982

FD	T	ORG	PRG	CRS	FIN	OBJ	2019-20	2020-21	2020-21	2021-22
							Actual Activity	Original Budget	Revised Budget	Original Budget
29						Health Trust Fund				
R						Revenue				
29	R					091 Unrealized Gains and Losses	114,556	0	0	0
29	R					092 Interest Earnings	172,707	38,000	69,000	70,000
29	R					099 Miscellaneous Revenue from Loc	30,236,027	30,332,000	30,318,000	30,689,000
29	R					--- Revenue	30,523,290	30,370,000	30,387,000	30,759,000
E						Expense				
29	E					114 Off-Schedule (Admin)	91,436	96,433	98,207	100,662
29	E					171 Clerical	125,196	168,144	171,142	178,693
29	E					210 FICA	13,453	15,859	16,544	16,691
29	E					212 Medicare	3,146	3,709	3,869	3,903
29	E					214 PERA	16,618	19,844	20,201	20,952
29	E					220 Health Insurance	43,980	50,016	55,051	62,955
29	E					230 Life Insurance	368	408	417	371
29	E					235 Dental Insurance	4,248	4,871	4,991	6,279
29	E					240 Long-Term Disability Insurance	335	352	406	411
29	E					250 Active Employee 403B	1,313	1,409	2,375	1,922
29	E					251 Active Employee HRA/HSA	4,921	4,965	5,650	5,996
29	E					270 Workers Compensation	1,459	1,721	2,020	2,095
29	E					299 Other Employee Benefits	331	0	0	0
29	E					302 Claim Payments	27,448,328	32,598,000	30,639,229	31,275,870
29	E					305 Contracted Services	1,170,122	1,196,000	1,256,638	1,344,326
29	E					315 Repairs for Computers & Tech	0	500	500	500
29	E					329 Postage and Parcel Services	8,456	7,500	7,500	8,000
29	E					366 Travel and Conferences	876	1,000	1,000	1,000
29	E					379 Printing-External	0	700	700	700
29	E					401 Supplies & Materials-Non Instr	1,162	1,900	2,400	2,400
29	E					403 Printing-Paper Tiger	1,231	700	700	700
29	E					405 NonInstr Software License	1,632	12,000	12,000	12,000
29	E					409 Printing-Site Copiers	1,033	1,200	1,200	1,200
29	E					465 NonInst Tech Devices	1,000	0	5,670	0
29	E					490 Food	0	200	200	200
29	E					530 Equipment Purchased	0	1,500	1,500	0
29	E					820 Dues, Membership, Licenses,	420	300	800	300
29	E					--- Expense	28,941,064	34,189,231	32,310,910	33,048,126
29	-					--- Health Trust Fund	1,582,226	-3,819,231	-1,923,910	-2,289,126

			2019-20	2020-21	2020-21	2021-22
FD	T	ORG PRG CRS FIN	Actual Activity	Original Budget	Revised Budget	Original Budget
30		Printing Services Fund				
R		Revenue				
30	R	092 Interest Earnings	2,381	1,000	300	100
30	R	099 Miscellaneous Revenue from Loc	404,114	630,880	630,880	582,400
30	R	--- Revenue	406,495	631,880	631,180	582,500
E		Expense				
30	E	171 Clerical	103,886	100,289	98,494	100,289
30	E	210 FICA	6,118	6,027	6,054	5,993
30	E	212 Medicare	1,431	1,410	1,416	1,402
30	E	214 PERA	7,617	7,521	7,387	7,521
30	E	220 Health Insurance	17,208	17,638	17,638	17,638
30	E	230 Life Insurance	123	127	123	127
30	E	235 Dental Insurance	1,968	2,017	2,017	2,017
30	E	240 Long-Term Disability Insurance	49	50	49	50
30	E	250 Active Employee 403B	1,500	1,538	1,500	1,538
30	E	251 Active Employee HRA/HSA	750	769	769	769
30	E	270 Workers Compensation	668	651	739	752
30	E	305 Contracted Services	0	1,000	1,586	2,000
30	E	312 Credit Card Processing Fees	134	0	135	300
30	E	315 Repairs for Computers & Tech	375	0	2,500	179,100
30	E	319 Contracted Technology Services	3,825	0	0	0
30	E	380 Computer & Technology Leases	143,336	333,135	337,686	0
30	E	401 Supplies & Materials-Non Instr	83,973	105,000	59,404	109,400
30	E	405 NonInstr Software License	3,500	14,400	14,400	9,900
30	E	409 Printing-Site Copiers	12	0	0	0
30	E	465 NonInst Tech Devices	670	0	0	0
30	E	530 Equipment Purchased	0	0	43,375	0
30	E	580 Principal on Capital Lease	0	0	0	141,350
30	E	581 Interest on Capital Lease	0	0	0	2,274
30	E	--- Expense	377,143	591,572	595,272	582,420
30	-	--- Printing Services Fund	29,352	40,308	35,908	80

						2019-20	2020-21	2020-21	2021-22	
FD	T	ORG	PRG	CRS	FIN	OBJ	Actual Activity	Original Budget	Revised Budget	Original Budget
45						Postemployment Benefits Trust				
R						Revenue				
45	R			091		Unrealized Gains and Losses	60,075	0	0	0
45	R			092		Interest Earnings	682,350	65,000	719,000	257,000
45	R			614		Contributions to Postemployem	1,824,871	2,027,994	1,981,689	2,195,870
45	R			616		Retiree Contributions to Poste	490,094	398,000	464,000	464,000
45	R			---		Revenue	3,057,390	2,490,994	3,164,689	2,916,870
E						Expense				
45	E			220		Health Insurance	1,450,950	1,561,979	1,581,674	1,795,855
45	E			305		Contracted Services	5,630	6,000	6,000	6,000
45	E			---		Expense	1,456,580	1,567,979	1,587,674	1,801,855
45	-			---		Postemployment Benefits Trust	1,600,810	923,015	1,577,015	1,115,015

				2019-20	2020-21	2020-21	2021-22
FD	T	ORG	PRG	CRS	FIN	OBJ	
				Actual Activity	Original Budget	Revised Budget	Original Budget
50							
R							
50	R			050	Fees from Patrons	194,505	0
50	R			096	Gifts and Bequests	14,816	0
50	R			099	Miscellaneous Revenue from Loc	210,533	0
50	R			---	Revenue	419,854	0
E							
50	E			305	Contracted Services	27,845	0
50	E			329	Postage and Parcel Services	115	0
50	E			360	Transportation Contracts	6,007	0
50	E			366	Travel and Conferences	48	0
50	E			369	Entry Fees/Student Travel Allo	200,652	0
50	E			388	Athletic Officials	450	0
50	E			401	Supplies & Materials-Non Instr	88,811	0
50	E			403	Printing-Paper Tiger	32	0
50	E			405	NonInstr Software License	892	0
50	E			455	NonInst Tech Supplies	86	0
50	E			465	NonInst Tech Devices	2,011	0
50	E			490	Food	20,626	0
50	E			820	Dues, Membership, Licenses,	3,373	0
50	E			899	Miscellaneous Expenditures	5,751	0
50	E			---	Expense	356,699	0
50	-			---	Student Activities Fund	63,155	0

APPENDIX 6

The purpose of Appendix 6 is to show the ending fund balance by fund on June 30, 2020; the estimated ending fund balance by fund on June 30, 2021; and the implications of the proposed budget to the estimated ending fund balance on June 30, 2022.

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 2020-2021 BUDGETED AS OF 3/31/21			
	Budgeted 2020-2021 Revenues + Transfers In	Budgeted 2020-2021 Expenditures + Transfers Out	Budgeted Fund Balance 6/30/2021
** GENERAL (FUND 01)	245,240,895	258,316,940	30,378,329
** NON-ALLOCATED (FUND 10)	266,691	1,369,965	0
** STUDENT ACTIVITIES (FUND 50)	-9,510	325,096	0
FOOD SERVICE (FUND 02)	5,841,269	6,024,876	2,601,725
COMMUNITY SERVICE (FUND 04)	12,034,441	12,240,452	2,154,556
BUILDING CONSTRUCTION (FUND 06)	40,057,916	116,078,191	105,934,151
BUILDING CONSTRUCTION (FUND 19)	5	20,398	0
DEBT SERVICE (FUND 07)	31,883,443	30,045,080	3,969,470
FSA PLAN & HRA TRUST (FUND 08)	3,578,450	3,690,000	8,942,677
CUSTODIAL (FUND 18)	44,333	44,333	0
WORKERS COMPENSATION (FUND 20)	1,071,000	1,207,881	317,452
DENTAL INSURANCE TRUST (FUND 25)	2,682,000	2,377,942	1,110,795
HEALTH INSURANCE TRUST (FUND 29)	30,387,000	32,310,911	9,388,066
PRINTING SERVICES (FUND 30)	631,180	595,272	209,230
OPEB TRUST (FUND 45)	3,164,689	1,587,674	15,380,030
GRAND TOTALS	376,873,801	466,235,012	180,386,844

SUMMARY BY FUND FOR 2021-2022 BUDGETED AS OF 4/27/21			
	Budgeted 2021-2022 Revenues + Transfers In	Budgeted 2021-2022 Expenditures + Transfers Out	Budgeted Fund Balance 6/30/2022
** GENERAL (FUND 01)	244,517,537	245,880,496	29,015,370
** NON-ALLOCATED (FUND 10)	0	0	0
** STUDENT ACTIVITIES (FUND 50)	0	0	0
FOOD SERVICE (FUND 02)	8,876,945	9,552,547	1,926,123
COMMUNITY SERVICE (FUND 04)	12,853,336	12,612,519	2,395,373
BUILDING CONSTRUCTION (FUND 06)	934,000	96,973,212	9,895,303
BUILDING CONSTRUCTION (FUND 19)	0	0	0
DEBT SERVICE (FUND 07)	22,007,631	22,381,193	3,595,908
FSA PLAN & HRA TRUST (FUND 08)	3,573,600	3,690,000	8,826,277
CUSTODIAL (FUND 18)	0	0	0
WORKERS COMPENSATION (FUND 20)	1,162,000	1,175,084	304,368
DENTAL INSURANCE TRUST (FUND 25)	2,670,100	2,493,118	1,287,777
HEALTH INSURANCE TRUST (FUND 29)	30,759,000	33,048,126	7,098,940
PRINTING SERVICES (FUND 30)	582,500	582,420	209,310
OPEB TRUST (FUND 45)	2,916,870	1,801,855	16,495,045
GRAND TOTALS	330,853,519	430,190,570	81,049,793

** GENERAL FUND (FUND 01+10+50)		30,378,329
Areas of Reserve:		
Restricted for Achievement & Integration		0
Restricted for Alternative Learning Center		226,494
Restricted for Basic Skills		10,880
Restricted for Long-Term Facilities Maintenance		616,300
Restricted for Special Education		1,872,487
Restricted for Operating Capital		186,782
Restricted by Certificates of Participation		0
Restricted for Safe Schools		787,596
Restricted for Scholarships		0
Restricted for Staff Development		-150
Restricted for Student Activities		0
Nonspendable		691,511
Assigned (50% Rule)		0
Assigned (Band Uniforms)		0
Assigned (Donated Funds)		7
Assigned (PSEO Joint Ventures)		0
Assigned (Severance)		4,483,358
Assigned (Site Carry-Over)		0
Assigned (Special Education Vehicles)		196,232
Unassigned	21,306,833	8.2%

** GENERAL FUND (FUND 01+10+50)		29,015,370
Restricted for Achievement & Integration		0
Restricted for Alternative Learning Center		293,968
Restricted for Basic Skills		10,880
Restricted for Long-Term Facilities Maintenance		616,300
Restricted for Special Education		1,312,310
Restricted for Operating Capital		12,085
Restricted by Certificates of Participation		0
Restricted for Safe Schools		502,976
Restricted for Scholarships		0
Restricted for Staff Development		0
Restricted for Student Activities		0
Nonspendable		518,633
Assigned (50% Rule)		0
Assigned (Band Uniforms)		0
Assigned (Donated Funds)		0
Assigned (PSEO Joint Ventures)		129,000
Assigned (Severance)		5,796,345
Assigned (Site Carry-Over)		0
Assigned (Special Education Vehicles)		272,198
Unassigned	19,550,675	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. The forecast shows the unassigned fund balance will meet or exceed the School Board policy of 6% through school year 2021-2022. The forecast assumes the budgeted amounts in school year 2020-2021 will be the real results. Not reflected in the forecast is the likelihood actual school year 2020-2021 results are projected to be better than budgeted by approximately 5% as of March 31, 2021.

Within the 2021-2022 original budget is approximately \$5.2 million of CRRSA funding. Without CRRSA funding, the real deficit would be approximately \$6.6 million. Not reflected yet in the 2022-2023 revenue forecast is ARP funding of approximately \$16.0 million. Strategic planning for this Federal funding should be done to decide if it is best to apply the \$16.0 million towards the \$18.2 million projected deficit in school year 2022-2023 or if any of it should be assigned to creating additional positions to support students post COVID-19.

Regardless of how the Federal CRRSA and ARP funding is used over the next two school years, it appears that additional local property tax revenue, additional State aid, or expenditure reductions are needed by school year 2023-2024 or there will be a “fiscal cliff” the District will experience. Planning for these adjustments should begin in school year 2021-2022.

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:

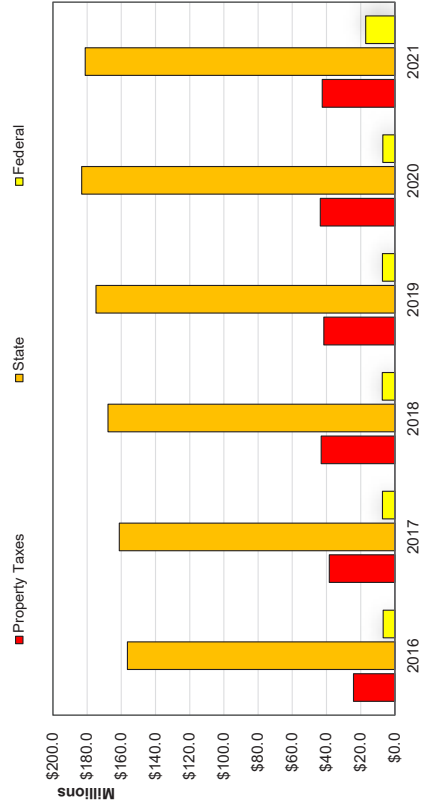
- Voter-approved referendum of \$781.19 per pupil unit with inflationary increases will be in place through school year 2025-2026. A referendum could be held to change this funding to any amount up to the maximum allowed, which is presently \$1,827.54 per pupil unit. At a minimum, a renewal vote will need to be held no later than fall 2025.
- Local optional revenue of \$724 per pupil unit will continue indefinitely.
- General Education aid will increase by 1% for school years 2021-2022 and 2022-2023, but will increase by 2% for school years 2023-2024 and later.
- Compensatory funding in 2021-2022 will be \$1.6 million lower as compared to 2020-2021. This is largely based on the final count of free and reduced lunch price status students in the District on October 1, 2020, compared to October 1, 2019.
- 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, 2021. All groups other than teachers and principals have settled contracts in place for school year 2021-2022. Contract negotiations with teachers and principals need to happen for the next cycle of 2021-2023. A factor of 2.5% is included in the forecast as an assumption that wages and benefits will increase; this is not a guaranteed commitment to employees or the parameter the School Board has approved.
- Fifteen FTEs are assumed for contingency purposes in 2021-2022 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 from the time the budget is approved to the time the school year starts.
- Additionally, the forecast assumes sixteen additional special education teachers, seventeen special education paraprofessionals, and eleven general education teachers will need to be hired in school year 2022-2023 to account for growth in student numbers.
- 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 total approximately \$3.1 million annually and are for new principals, maintenance staff, clerical staff, nurses, electricity, natural gas, and other costs related to operating more facilities.

General Fund | Financial Summary

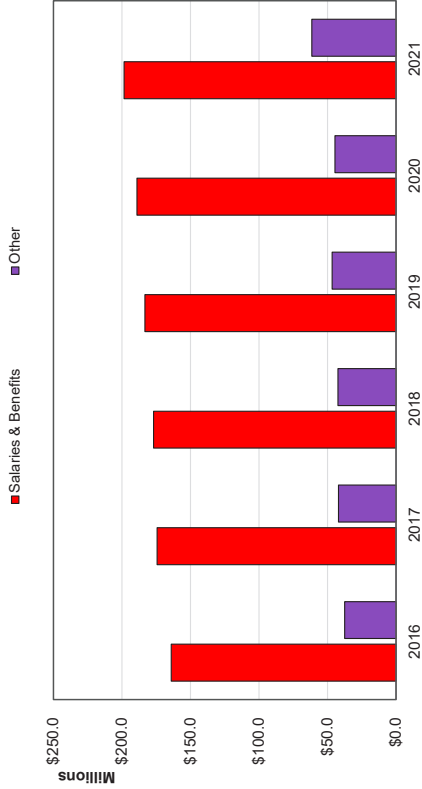
as of May 10, 2021

	ACTUAL REVENUE / EXPENDITURE				BUDGET				
	2016	2017	% Δ	2018	2019	% Δ	2020	2021	% Δ
REVENUES									
Property Taxes	\$24,160,436	\$38,340,278	58.7%	\$43,064,621	\$41,583,186	-3.4%	\$43,564,787	\$42,471,055	-2.5%
State	\$156,473,311	\$161,182,402	3.0%	\$167,835,861	\$174,860,448	4.1%	\$183,193,696	\$181,089,317	-1.1%
Federal	\$6,823,851	\$7,213,638	5.7%	\$7,391,935	\$7,267,557	-1.7%	\$7,066,411	\$17,071,881	141.6%
Other	\$11,486,984	\$7,244,529	-36.9%	\$8,162,429	\$15,928,293	95.1%	\$6,831,579	\$4,865,822	-28.8%
TOTAL REVENUE	\$198,944,583	\$213,980,847	7.6%	\$226,454,846	\$239,639,484	5.8%	\$240,656,473	\$245,498,075	2.0%
EXPENDITURES									
Salaries & Benefits	\$164,057,677	\$174,430,795	6.3%	\$177,002,216	\$183,255,611	3.5%	\$189,022,133	\$198,530,157	5.0%
Other	\$37,538,912	\$42,033,056	12.0%	\$42,384,714	\$46,607,960	10.0%	\$44,594,214	\$61,481,845	37.9%
TOTAL EXPENDITURES	\$201,596,590	\$216,463,851	7.4%	\$219,386,930	\$229,863,571	4.8%	\$233,616,347	\$260,012,001	11.3%
SURPLUS / (DEFICIT)									
	(\$2,652,007)	(\$2,483,004)		\$7,067,916	\$9,775,913		\$7,040,126	(\$14,513,926)	
BEGINNING FUND BALANCE - ALL ACCOUNTS									
	\$25,677,052	\$23,025,045		\$20,542,039	\$25,729,341		\$37,852,129	\$44,892,254	
Assigned	\$3,197,320	\$2,616,218		\$3,066,429	\$4,715,523		\$7,053,660	\$4,679,597	
Nonspendable	\$254,122	\$163,463		\$57,534	\$1,193,601		\$1,074,280	\$691,511	
Restricted	\$2,175,211	\$668,163		\$0	\$2,007,713		\$1,269,996	\$0	
Restricted/Reserved	\$1,292,880	\$1,712,693		\$3,522,693	\$8,825,627		\$9,890,918	\$3,700,538	
Unassigned	\$16,105,512	\$15,381,502		\$19,082,685	\$21,109,665		\$25,603,400	\$21,306,682	
ENDING FUND BALANCE - ALL ACCOUNTS	\$23,025,045	\$20,542,039		\$25,729,341	\$37,852,129		\$44,892,254	\$30,378,328	
Unassigned Fund Balance as a % of Expenditures	8.0%	7.1%		8.7%	9.2%		11.0%	8.2%	
Unassigned Fund Balance as # of Months of Exp.	1.0	0.9		1.0	1.1		1.3	1.0	

Historical Revenues | Revenues by Source



Historical Expenditures | Expenses by Object

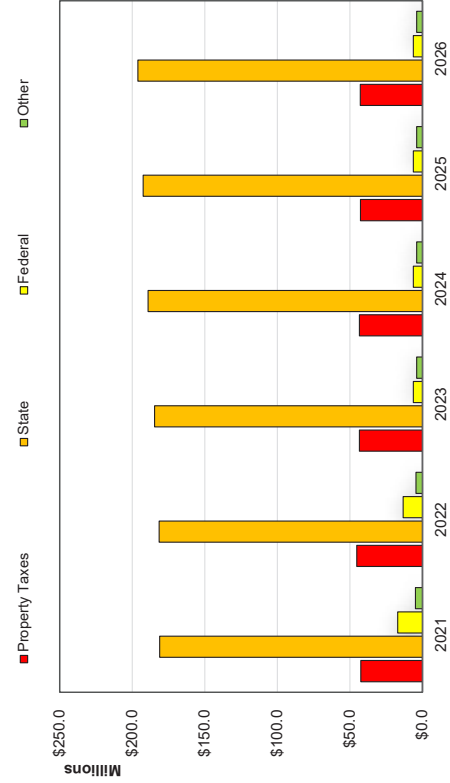


General Fund | Financial Forecast

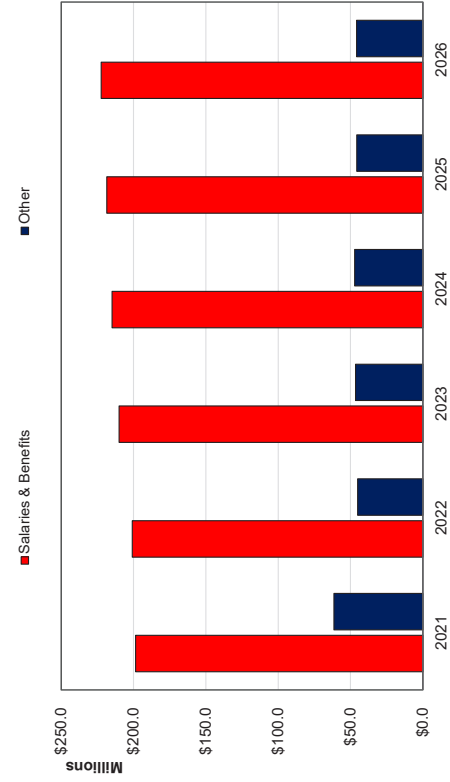
as of May 10, 2021

	BUDGET 2021	2022	% Δ	2023	% Δ	2024	% Δ	2025	% Δ	2026	% Δ
REVENUES											
Property Taxes	\$42,471,055	\$45,220,127	6.5%	\$43,491,005	-3.8%	\$43,402,777	-0.2%	\$42,741,011	-1.5%	\$42,909,080	0.4%
State	\$181,089,317	\$181,466,258	0.2%	\$184,614,421	1.7%	\$189,099,804	2.4%	\$192,550,369	1.8%	\$196,094,517	1.8%
Federal	\$17,071,881	\$13,352,261	-21.8%	\$6,237,310	-53.3%	\$6,237,310	0.0%	\$6,237,310	0.0%	\$6,237,310	0.0%
Other	\$4,865,822	\$4,478,891	-8.0%	\$3,950,978	-11.8%	\$3,950,978	0.0%	\$3,950,978	0.0%	\$3,950,978	0.0%
TOTAL REVENUE	\$245,498,075	\$244,517,537	-0.4%	\$238,293,713	-2.5%	\$242,690,868	1.8%	\$245,479,667	1.1%	\$249,191,884	1.5%
EXPENDITURES											
Salaries & Benefits	\$198,530,157	\$200,856,095	1.2%	\$209,961,431	4.5%	\$214,916,097	2.4%	\$218,530,052	1.7%	\$222,427,634	1.8%
Other	\$61,481,845	\$45,024,402	-26.8%	\$46,482,660	3.2%	\$47,077,887	1.3%	\$45,717,063	-2.9%	\$45,797,278	0.2%
TOTAL EXPENDITURES	\$260,012,001	\$245,880,496	-5.4%	\$256,444,091	4.3%	\$261,993,984	2.2%	\$264,247,115	0.9%	\$268,224,912	1.5%
SURPLUS / (DEFICIT)	(\$14,513,926)	(\$1,362,960)		(\$18,150,378)		(\$19,303,116)		(\$18,767,448)		(\$19,033,028)	
BEGINNING FUND BALANCE - ALL ACCOUNTS	\$44,892,254	\$30,378,328		\$29,015,368		\$10,864,990		(\$8,438,126)		(\$27,205,574)	
Assigned	\$4,679,597	\$6,197,543		\$6,197,543		\$6,197,543		\$6,197,543		\$6,197,543	
Nonspendable	\$691,511	\$518,633		\$518,633		\$518,633		\$518,633		\$518,633	
Restricted/Reserved	\$3,700,538	\$2,748,511		\$2,596,114		\$2,548,011		\$2,631,700		\$2,678,583	
Unassigned	\$21,306,682	\$19,550,680		\$1,552,699		(\$17,702,313)		(\$36,553,450)		(\$56,633,362)	
ENDING FUND BALANCE - ALL ACCOUNTS	\$30,378,328	\$29,015,368		\$10,864,990		(\$8,438,126)		(\$27,205,574)		(\$46,238,601)	
Unassigned Fund Balance as a % of Expenditures	8.2%	8.0%		0.6%		-6.8%		-13.8%		-20.7%	
Unassigned Fund Balance as # of Months of Exp.	1.0	1.0		0.1		(0.8)		(1.7)		(2.5)	

6 Year Trend | Revenues by Source



6 Year Trend | Expenses by Object

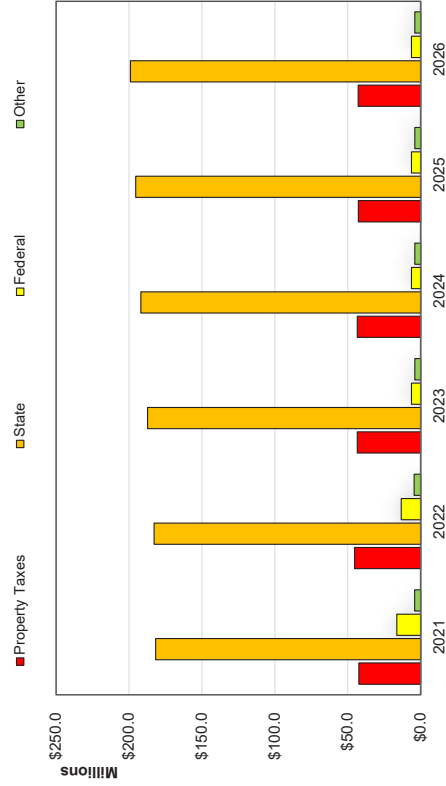


General Fund | Financial Forecast

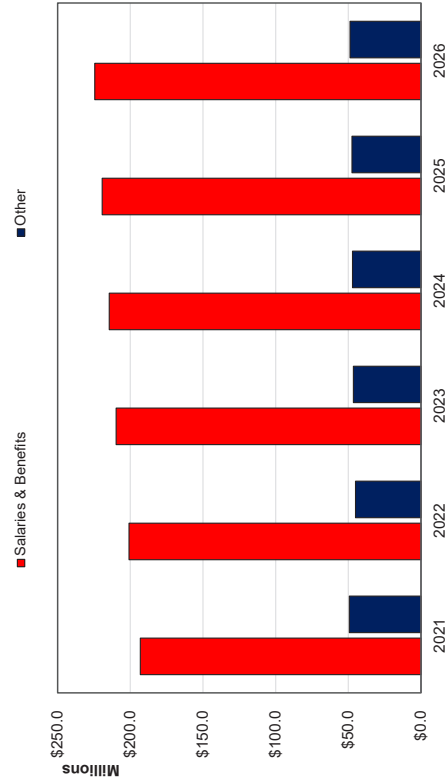
as of May 26, 2021

	BUDGET		REVENUE / EXPENDITURE PROJECTIONS									
	2021		2022	% Δ	2023	% Δ	2024	% Δ	2025	% Δ	2026	% Δ
REVENUES	Property Taxes	\$42,363,122	\$45,220,128	6.7%	\$43,491,005	-3.8%	\$43,402,777	-0.2%	\$42,741,011	-1.5%	\$42,909,080	0.4%
	State Aid Increases	\$181,671,980	\$182,774,878	0.6%	\$187,313,290	2.5%	\$191,878,963	2.4%	\$195,379,924	1.8%	\$198,972,952	1.8%
	Federal	\$16,333,320	\$13,352,263	-18.3%	\$6,237,311	-53.3%	\$6,237,311	0.0%	\$6,237,311	0.0%	\$6,237,311	0.0%
	Other	\$4,138,323	\$4,478,898	8.2%	\$3,950,985	-11.8%	\$3,950,985	0.0%	\$3,950,985	0.0%	\$3,950,985	0.0%
	TOTAL REVENUE	\$244,506,745	\$245,826,167	0.5%	\$240,992,590	-2.0%	\$245,470,035	1.9%	\$248,309,230	1.2%	\$252,070,327	1.5%
EXPENDITURES	Salaries & Benefits	\$193,142,568	\$200,856,096	4.0%	\$209,773,223	4.4%	\$214,524,512	2.3%	\$219,328,773	2.2%	\$224,449,888	2.3%
	Other	\$49,358,717	\$45,024,401	-8.8%	\$46,492,630	3.3%	\$47,098,414	1.3%	\$47,454,780	0.8%	\$48,801,708	2.8%
	TOTAL EXPENDITURES	\$242,501,284	\$245,880,496	1.4%	\$256,265,852	4.2%	\$261,622,926	2.1%	\$266,783,553	2.0%	\$273,251,596	2.4%
SURPLUS / (DEFICIT)												
		\$2,005,461	(\$54,330)		(\$15,273,262)		(\$16,152,891)		(\$18,474,323)		(\$21,181,269)	
BEGINNING FUND BALANCE - ALL ACCOUNTS												
		\$44,892,254	\$46,897,715		\$46,843,385		\$31,570,123		\$15,417,231		(\$3,057,092)	
Assigned		\$4,679,597	\$6,197,543		\$6,197,543		\$6,197,543		\$6,197,543		\$6,197,543	
	Nonspendable	\$691,511	\$518,633		\$518,633		\$518,633		\$518,633		\$518,633	
	Restricted/Reserved	\$6,549,973	\$5,645,488		\$5,381,031		\$5,217,271		\$4,804,032		\$4,804,032	
	Unassigned	\$34,976,633	\$34,481,720		\$19,472,915		\$3,483,783		(\$14,738,656)		(\$35,758,569)	
ENDING FUND BALANCE - ALL ACCOUNTS		\$46,897,715	\$46,843,385		\$31,570,123		\$15,417,231		(\$3,057,092)		(\$24,238,361)	
Unassigned Fund Balance as a % of Expenditures		14.4%	14.0%		7.6%		1.3%		-5.5%		-13.1%	
Unassigned Fund Balance as # of Months of Exp.		1.7	1.7		0.9		0.2		-0.7		-1.6	

6 Year Trend | Revenues by Source



6 Year Trend | Expenses by Object

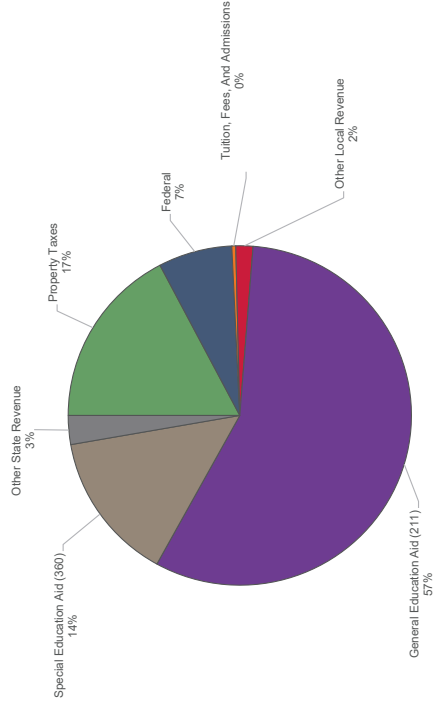


General Fund | Revenue Analysis

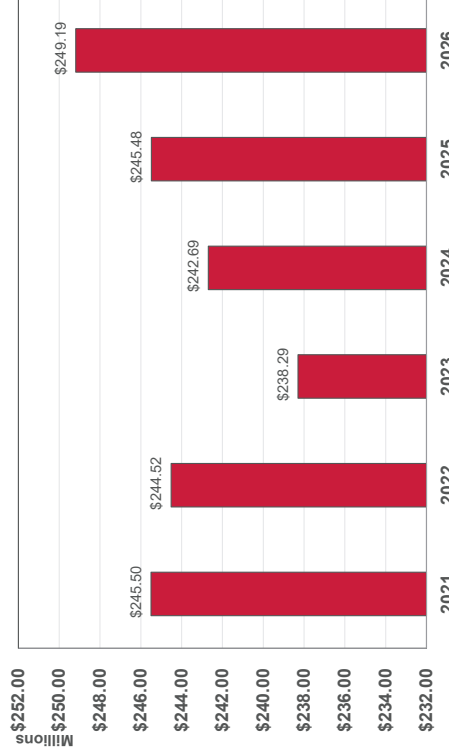
as of May 10, 2021

	BUDGET 2021	2022	% Δ	2023	% Δ	2024	% Δ	2025	% Δ	2026	% Δ
LOCAL											
Property Taxes	\$42,471,055	\$45,220,127	6.5%	\$43,491,005	-3.8%	\$43,402,777	-0.2%	\$42,741,011	-1.5%	\$42,909,080	0.4%
Federal	\$17,071,881	\$13,352,261	-21.8%	\$6,237,310	-53.3%	\$6,237,310	0.0%	\$6,237,310	0.0%	\$6,237,310	0.0%
Tuition, Fees, And Admissions	\$910,951	\$842,295	-7.5%	\$842,295	0.0%	\$842,295	0.0%	\$842,295	0.0%	\$842,295	0.0%
Other Local Revenue	\$3,954,871	\$3,636,596	-8.0%	\$3,108,683	-14.5%	\$3,108,683	0.0%	\$3,108,683	0.0%	\$3,108,683	0.0%
TOTAL LOCAL REVENUE	\$64,408,758	\$63,051,278	-2.1%	\$53,679,292	-14.9%	\$53,591,064	-0.2%	\$52,929,298	-1.2%	\$53,097,367	0.3%
STATE											
General Education Aid (211)	\$139,422,658	\$139,942,696	0.4%	\$142,431,849	1.8%	\$146,177,509	2.6%	\$148,917,069	1.9%	\$151,699,938	1.9%
Special Education Aid (360)	\$34,914,285	\$35,159,892	0.7%	\$35,863,090	2.0%	\$36,580,352	2.0%	\$37,311,959	2.0%	\$38,058,198	2.0%
Other State Revenue	\$6,752,374	\$6,363,670	-5.8%	\$6,319,482	-0.7%	\$6,341,943	0.4%	\$6,321,341	-0.3%	\$6,336,381	0.2%
TOTAL STATE REVENUE	\$181,089,317	\$181,466,258	0.2%	\$184,614,421	1.7%	\$189,099,804	2.4%	\$192,550,369	1.8%	\$196,094,517	1.8%
TOTAL REVENUE	\$245,498,075	\$244,517,537	-0.4%	\$238,293,713	-2.5%	\$242,690,868	1.8%	\$245,479,667	1.1%	\$249,191,884	1.5%

Budgeted Revenue Allocation by Source



Revenue Projection

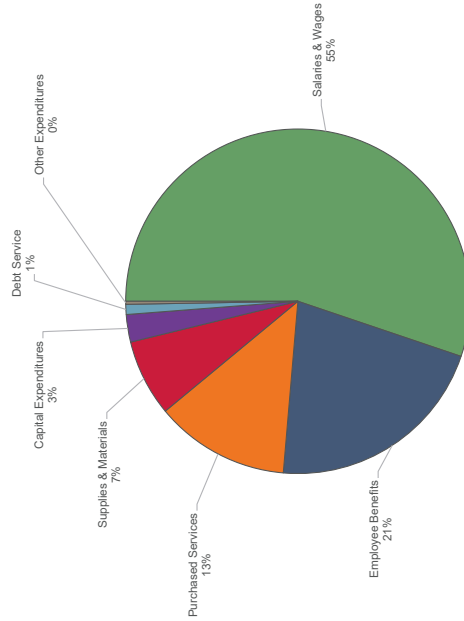


General Fund | Expenditure Analysis

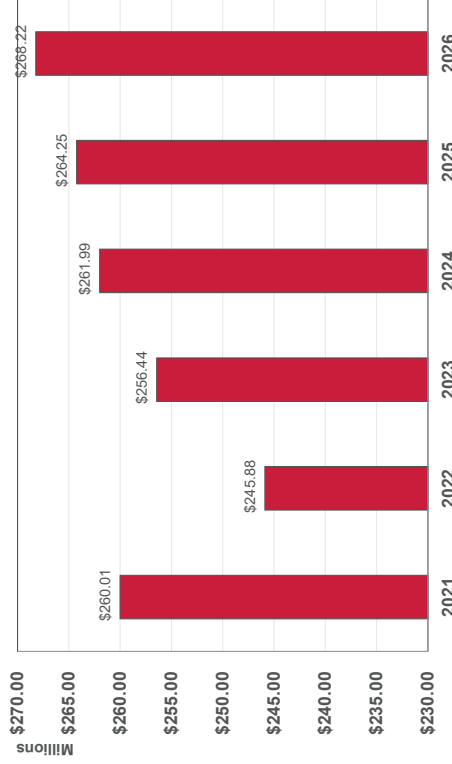
as of May 10, 2021

	BUDGET 2021	EXPENDITURE PROJECTIONS									
		2022	% Δ	2023	% Δ	2024	% Δ	2025	% Δ	2026	% Δ
Salaries & Wages	\$143,483,792	\$144,332,621	0.6%	\$152,416,861	5.6%	\$156,010,643	2.4%	\$159,701,790	2.4%	\$163,623,434	2.5%
Employee Benefits	\$55,046,365	\$56,523,473	2.7%	\$57,544,570	1.8%	\$58,905,454	2.4%	\$58,828,262	-0.1%	\$58,804,199	0.0%
TOTAL SALARIES & BENEFITS	\$198,530,157	\$200,856,095	1.2%	\$209,961,431	4.5%	\$214,916,097	2.4%	\$218,530,052	1.7%	\$222,427,634	1.8%
Purchased Services	\$32,867,363	\$31,636,069	-3.7%	\$33,245,866	5.1%	\$33,850,473	1.8%	\$33,347,262	-1.5%	\$33,390,197	0.1%
Supplies & Materials	\$18,711,178	\$7,240,042	-61.3%	\$7,464,037	3.1%	\$7,667,538	2.7%	\$7,641,374	-0.3%	\$7,643,609	0.0%
Capital Expenditures	\$6,713,926	\$2,619,933	-61.0%	\$2,774,217	5.9%	\$2,572,695	-7.3%	\$1,747,189	-32.1%	\$1,776,781	1.7%
Debt Service	\$2,455,976	\$2,347,166	-4.4%	\$2,461,176	4.9%	\$2,438,576	-0.9%	\$2,436,326	-0.1%	\$2,445,026	0.4%
Other Expenditures	\$733,402	\$1,181,192	61.1%	\$537,364	-54.5%	\$548,604	2.1%	\$544,911	-0.7%	\$541,665	-0.6%
TOTAL ALL OTHER	\$61,481,845	\$45,024,402	-26.8%	\$46,482,660	3.2%	\$47,077,887	1.3%	\$45,717,063	-2.9%	\$45,797,278	0.2%
TOTAL EXPENDITURES	\$260,012,001	\$245,880,496	-5.4%	\$256,444,091	4.3%	\$261,993,984	2.2%	\$264,247,115	0.9%	\$268,224,912	1.5%

Budgeted Expenditure Allocation by Object



Expenditure Projection

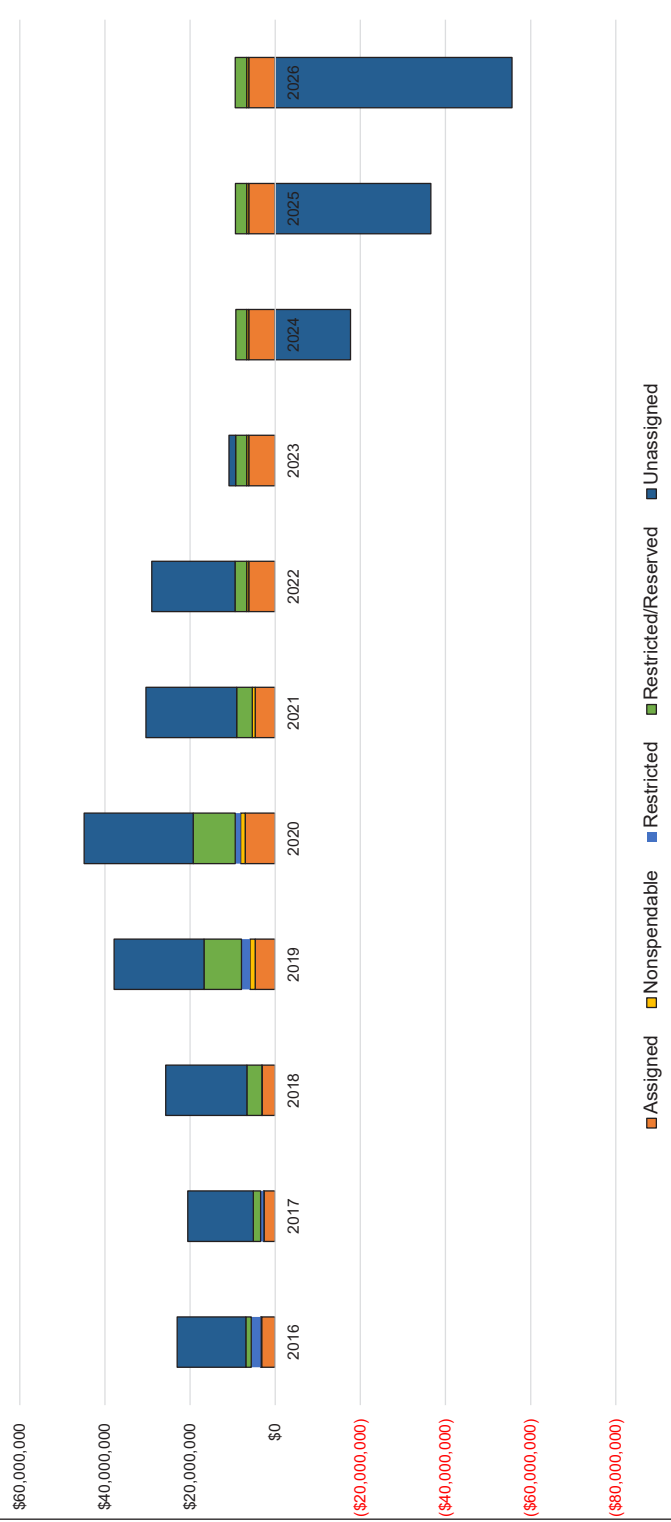


General Fund | Fund Balance Analysis

as of May 10, 2021

	Historical Fund Balances					Budget	Forecasted Fund Balances				
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Assigned	\$3,197,320	\$2,616,218	\$3,066,429	\$4,715,523	\$7,053,660	\$4,679,597	\$6,197,543	\$6,197,543	\$6,197,543	\$6,197,543	\$6,197,543
Nonspendable	\$254,122	\$163,463	\$57,534	\$1,193,601	\$1,074,280	\$691,511	\$518,633	\$518,633	\$518,633	\$518,633	\$518,633
Restricted	\$2,175,211	\$668,163	\$0	\$2,007,713	\$1,269,996	\$0	\$0	\$0	\$0	\$0	\$0
Restricted/Reserved	\$1,292,880	\$1,712,693	\$3,522,693	\$8,825,627	\$9,890,918	\$3,700,538	\$2,748,511	\$2,596,114	\$2,548,011	\$2,631,700	\$2,678,583
Unassigned	\$16,105,512	\$15,381,502	\$19,082,685	\$21,109,665	\$25,603,400	\$21,306,682	\$19,550,680	\$1,552,699	(\$17,702,313)	(\$36,553,450)	(\$55,633,362)
Total Fund Balance	\$23,025,045	\$20,542,039	\$25,729,341	\$37,852,129	\$44,892,254	\$30,378,328	\$29,015,368	\$10,864,990	(\$8,438,126)	(\$27,205,574)	(\$46,238,601)

General Fund - Fund Balance Analysis



Unassigned Fund Balance Actual Compared to Projections

