



SHAKOPEE PUBLIC SCHOOLS ISD#720

2019-20 Annual Budget Report

June 24, 2019

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Table of Contents

Adopted Budget – All Funds	Page 1
Budget Overview	Page 2-4
Budget Assumptions	Page 5-11
General Fund Revenue Chart	Page 12
General Fund Expenditure Chart	Page 13
General Fund Statement Revenue, Expense and Change in Fund Balance	Page 14
General Fund Revenue	Page 15-17
General Fund Expenditures by Program	Page 18
Food Service Fund Statement Revenue, Expense and Change in Fund Balance	Page 19
Food Child Nutrition Computation of Expected Revenue	Page 20
Child Nutrition Fund Revenue by Program	Page 21
Child Nutrition Fund Expenditures by Object	Page 22
Community Service Fund Statement Revenue, Expense and Change in Fund Balance	Page 23
Community Service Fund Expenditures by Object	Page 24
Building Construction Fund Statement Revenue, Expense and Change in Fund Balance	Page 25
Building Construction Revenue by Source	Page 26
Building Construction Fund Expenditures by Object	Page 27
Debt Service Fund Statement Revenue, Expense and Change in Fund Balance	Page 28
Debt Service Fund Expenditures by Object	Page 29
Proprietary Funds	Page 30
 Governmental Funds Object Detail	
General Fund	Page 31-34
Food Service Fund	Page 35
Community Service Fund	Page 36-37
 Other Information	
Enrollment	Page 38
General Fund Unassigned FB	Page 39
LTFM Schedule	Page 40

INDEPENDENT SCHOOL DISTRICT #720
SHAKOPEE PUBLIC SCHOOLS
ADOPTED BUDGET – ALL FUNDS
YEAR ENDED JUNE 30, 2020

	Beginning Fund Equity	Projected Revenue	Projected Expense & Other Financing Resc.	Projected Fund Equity
GOVERNMENTAL FUNDS				
GENERAL FUND	\$ 3,472,584	\$ 100,481,024	\$ 99,285,499	\$ 4,668,109
FOOD SERVICE	589,556	4,545,584	4,770,833	364,307
COMMUNITY SERVICES	313,284	2,941,725	2,941,868	313,141
BUILDING CONSTRUCTION	1,264,101	30,000	1,294,101	-
DEBT SERVICE	3,088,464	23,930,000	22,780,000	4,238,464
TOTAL GOVERNMENTAL FUNDS	8,727,989	131,928,333	131,072,301	9,584,021
PROPRIETARY FUNDS				
INTERNAL SERVICE	(618,980)	10,101,000	10,101,000	(618,980)
FIDUCIARY FUNDS				
SCHOLARSHIP TRUST	12,161	7,100	7,100	12,161
OPEB TRUST	5,094,134	450,000	225,000	5,319,134
TOTAL FIDUCIARY FUNDS	5,106,295	457,100	232,100	5,331,295
TOTAL ALL FUNDS	\$ 13,215,304	\$ 142,486,433	\$ 141,405,401	\$ 14,296,336

BUDGET OVERVIEW

The Shakopee Public Schools' (the District's) fiscal year commences July 1 of each year, which is consistent with most school districts and is law in Minnesota. The School Board (the Board), by law, must have a budget adopted for the upcoming fiscal year prior to July 1.

The budget sets forth the financial plan for the forthcoming fiscal year. It is based on the projected financial needs of the District and serves to allocate limited resources in the best possible way to provide the best educational opportunities to students.

FINANCIAL STRUCTURE

The financial activity of the District is accounted for in several funds. Each fund is an independent accounting entity having its own set of accounts, assets, liabilities, fund balances, revenues and expenditures. The budget, approved by the Board, reports on the following governmental funds: General, Food Service, Community Service, Building Construction and Debt Service. The budget includes a proprietary fund (Internal Service) and two fiduciary funds (Scholarship Trust and Other Post-Employment Benefits (OPEB) Trust).

GENERAL FUND

The General Fund is used to account for all revenue and expenditures of the District not accounted for elsewhere. The General Fund is used to account for K-12 educational activities, instruction and student support programs. Administrative, operational, building maintenance and legal expenditures not specifically designated to be accounted for in any other fund are also recorded within the General Fund.

Transportation Services

The General Fund is also used to show all financial activities of the District's pupil transportation program. Chargebacks will be made against other operating funds when appropriate.

Capital Expenditures

Revenue for total operating capital and the capital lease levy must be recorded in the Restricted/Reserve for Operating Capital in the General Fund. Revenue for Health and Safety and for Disabled Accessibility must be recorded in the Restricted/Reserve for these purposes in the General Fund. Revenue and expenditures from the Technology Levy are also recorded in this fund.

Proceeds from the sale or exchange of school buildings or real property must be used according to the requirements of Minnesota Statute 123B.51, Subdivision 6. Where this statute permits deposit in the Capital Expenditure Fund, the proceeds must be deposited in the Restricted/Reserve for Operating Capital in the General Fund.

FOOD SERVICE FUND

The Food Service Fund is used to record financial activities of the District's food service program. Food service includes activities for the purpose of preparation and service of milk, meals and snacks in connection with school and community service activities.

All expenditures relating to meal preparation must be recorded in the Food Service Fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service and kitchen custodial service.

COMMUNITY SERVICE FUND

The Community Service Fund is used to record all financial activities of the District's Community Service program.

The focus of Community Education is enrichment programs for any age level that are not part of the K-12 education program. Community Education programming may also include K-12 summer school enrichment activities which, although educational in nature, are not for credit and are not required for graduation. A district may spend up to 10 percent of its community education revenue (levy, aids and fees) to purchase or lease computers and related items, equipment for instructional programs and library books used exclusively for community education.

BUILDING CONSTRUCTION FUND

The Building Construction Fund is used to record all operations of the District's building construction program that are funded by the sale of bonds or by capital loans. Revenues and expenditures relating to the District's state approved Long Term Facility Maintenance (LTFM) Program are recorded in this fund when bonds have been issued for project costs or if a single project cost is \$2,000,000 or greater using pay-as-you-go LTFM levy.

Construction costs for buildings and additions consist of the following: expenditures for general construction, advertisement for contracts, payments on contracts for construction, installations of plumbing, heating, lighting, ventilation and electrical systems, expenditures for lockers, elevators, and other equipment, architectural and engineering services, paint and decorating expenses, and any other related costs. Also included are the costs of floating the bond issue in this fund by reclassification from the General Fund.

DEBT SERVICE FUND

The Debt Service Fund is used to record revenue and expenditures for the District's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

When a bond issue is sold, the Board must levy a direct general tax upon the property of the District for the payment of principal and interest. The revenue from such a tax and related state aid must be separately accounted for in the Debt Service Fund.

INTERNAL SERVICE FUND

The Internal Service Fund is used to account for goods or services provided by one department to another within the District on a cost-reimbursement basis. The Internal Service Fund is utilized for the District's self-insurance programs.

TRUST FUND

Trust Funds are used to record the revenues and expenditures for trust agreements where the Board has accepted the responsibility to serve as trustee. The District has a trust fund in place to account for its Scholarship Trust and OPEB Trust arrangements, respectively.

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REVENUE ASSUMPTIONS

GENERAL FUND (Fund 01/03/05)

The General Fund revenue budget is estimated to be \$100,481,024 for 2019-20.

State Basic General Education Aid

State Basic General Education Aid is estimated at \$58,566,146. The Basic General Education formula amount is derived by multiplying the adjusted pupil units served by the basic general education allowance. For fiscal year 2019-20, the basic formula amount is \$6,438, an increase of \$126 per pupil unit (2.00%) from the 2018-19 school year. The basic general education aid serves as the District's primary funding source, accounting for 58.3% of the General Fund operating revenue.

Per Pupil Unit Allocation – State Basic General Education Aid

School Year	Basic Formula	Formula Change
2015-16	\$ 5,948	2.00%
2016-17	\$ 6,067	2.00%
2017-18	\$ 6,188	2.00%
2018-19	\$ 6,312	2.00%
2019-20	\$ 6,438	2.00%

Other sources of General Education Aid revenue total \$7,484,822. Items noted with an (*) also have a levy component. Other components of General Education Aid are formula driven and listed below.

Other General Education Aid	2019-20
Equity*	\$ 82,977
Transition*	9,780
Referendum*	1,240,162
Local Optional*	219,976
Gifted and Talented	118,518
Extended Time	409,360
Compensatory Revenue	2,993,731
Limited English Program	728,941
Transportation Sparsity	50,142
Operating Capital*	1,359,003
Pension	291,168
Alt Attendance	(18,936)
Total	<u>\$ 7,484,822</u>

Enrollment – Pupil Units

The District has projected annual average daily membership to be 8,281 for the 2019-20 school year. The average daily membership (ADM) is based upon enrollment and is the basis for the calculation of Basic General Education Aid.

ADM calculates actual “membership time” rather than simple enrollment counts at a given point in time. This also includes the net impact of “open enrollment” agreements with other Minnesota districts.

ADM includes students who leave the district through tuition agreements and excludes students who enter the district with a tuition agreement.

The table below shows projected enrollment for the 2019-20 school year.

Grade Level	ADM	Weight	WADM
Pre-Ktg	80	1.00	80.00
Handicapped Ktg	58	1.00	58.00
Kindergarten	504	1.00	504.00
Grade 1 – 3	1,698	1.00	1,698.00
Grade 4 – 6	1,762	1.00	1,762.00
Grade 7 – 12	4,179	1.20	5,014.80
Totals	8,281		9,116.80

Property Taxes

Property tax revenue is estimated at \$15,379,885. Revenue from property taxes provides the second largest source of revenue for the General Fund, representing 15.3% of total revenue.

General Fund Designated Levies	2019-20
Equity	\$ 1,332,468
Referendum	1,450,268
Transition	157,236
Local Optional	3,536,758
Integration	355,053
Career and Technical	280,420
Capital Projects	3,329,346
Operating Capital	598,562
Safe Schools	327,859
Long-term Facilities	1,836,073
Building Lease	1,677,428
Re-employment	24,020
OPEB	197,500
Abatements/Adjustments	276,894
Total	<u>\$ 15,379,885</u>

Other State (Categorical) Aid

Revenues from state supported programs are estimated at \$13,692,490. Special education categorical aid makes up 75.9% of this category, totaling \$10,397,492. State aid for special education is determined by a formula based upon district special education expenditures and statewide funding limits. Other state aid components are listed below:

Other State Categorical Aid	2019-20
Special Education (regular)	\$ 10,397,492
Integration	932,248
Nonpublic Transportation	232,000
Career and Technical	87,500
State Grants	363,250
Permanent School Fund	340,000
Literacy Aid	490,000
Special Funding (pensions)	350,000
Long-term Facilities	500,000
Total	<u>\$ 13,692,490</u>

Federal Sources

Federal revenue is estimated at \$2,258,755 for 2019-20.

Title Programs-Entitlement computations use federal funding limits and enrollment data in determining allocations. Expenditures will match total revenues within Title Programs.

Local Tuition, Fees and Admissions

Revenue estimates in these categories totals \$3,098,927. Typical sources of these revenues include miscellaneous fees, admissions, gate receipts and interest revenue and are largely budgeted based on historical levels. An estimate of \$1,125,000 is included in this category for the sale of District property in 2019-20.

FOOD SERVICE FUND (Fund 02)

Food Service Fund revenue is estimated at \$4,545,584 for 2019-20.

Prices for breakfast, lunch and milk are shown in the table below.

Lunch		
Elementary	\$	2.70
Junior High School	\$	2.85
High School	\$	2.85
Breakfast		
Elementary	\$	1.60
Secondary	\$	1.65

Estimated state and federal reimbursements rates for the 2019-20 school year are shown in the table below.

	Federal Rate	State Rate
Lunch		
Paid	\$ 0.320	\$ 0.128
Reduced Rate	\$ 2.680	\$ 0.538
Free	\$ 3.090	\$ 0.538
Breakfast		
Paid	\$ 0.320	\$ 0.560
Reduced Rate	\$ 1.530	\$ 0.870
Free	\$ 1.840	\$ 0.870

COMMUNITY EDUCATION FUND (Fund 04)

Community Education Fund revenue is estimated at \$2,941,725 for 2019-20. Community Education programs are supported by a combination of property tax levy, state aid and tuition and fees.

BUILDING CONSTRUCTION FUND (Fund 06)

Building Construction Fund revenue is provided by interest earned on prior year bond sales and is estimated at \$30,000 in 2019-20.

DEBT SERVICE FUND (Fund 07)

Debt Service Fund revenue is estimated at \$23,930,000 for 2019-20. The revenue is directly linked to the debt service principal and interest bond payment schedule.

TRUST FUNDS – (SCHOLARSHIP/OPEB) (Fund 08/45)

Scholarship Fund revenue is estimated at \$7,100 for 2019-20 and is comprised of interest revenue and gifts and donations.

OPEB Fund trust account is expected to generate \$450,000 in interest revenue in 2019-20.

INTERNAL SERVICE FUND (Fund 20/21)

Internal Service Fund revenues are estimated to be \$10,101,000 for 2019-20. The revenues are for premium payments for health and dental insurance generated in district operating funds.

EXPENDITURE ASSUMPTIONS

GENERAL FUND (Funds 01/03/05)

The General Fund expenditure budget is estimated to be \$99,285,499 for 2019-20.

Salaries/wages and employee benefits are estimated to be \$59,189,690 and \$18,220,423, respectively, and include salaries/wages and benefits for all employee groups covered in the General Fund. The salaries/wages and employee benefits expenditure budget includes:

- Increased salary and wage costs for longevity, education, pay rates and other items included in bargaining agreements.
- Increased costs for statutory benefits (TRA, PERA, FICA, unemployment and workers compensation).
- Increased costs for other collectively bargained benefits (health and dental insurance) associated with all employee groups.

Other District Staffing Assumptions

All Board approved positions are included as part of the 2019-20 staffing expenditure plan. Staffing variations are generally required due to the ratios provided below. Other changes may result from changes to federal entitlements or certain state categorical funded programs.

STUDENT TO TEACHER TARGETED RATIOS

Elementary	
Grade	Target
Kindergarten	20
Grade 1	23
Grade 2	23
Grade 3	25
Grade 4	25
Grade 5	27

Junior High Schools	
Grade 6 – 8	31

High School	
Grade 9 – 12	31

Non-staff expenditures are estimated to be \$21,875,386, representing 22% of total General Fund expenditures. Expenditures in this area include building operations/utilities, building supply allocation, and transportation contracted services.

FOOD SERVICE FUND (Fund 02)

The Food Service Fund expenditure budget is estimated to be \$4,770,833 for 2019-20.

Salaries/wages and employee benefits include estimated step and percentage increases for negotiation of the Food Service employee contract.

Capital equipment costs of \$50,000 are to continue replacement of aging equipment.

COMMUNITY EDUCATION FUND (Fund 04)

The Community Education Fund expenditure budget is estimated to be \$2,941,868 for 2019-20. The budget includes considerations of the following:

- Salaries/wages and employee benefits will reflect bargaining group agreements. If contracts are not in place, modest increases are budgeted.
- CFC licensed staff salaries/wages and employee benefit levels are attached to the SEA contract.
- Expenditure plan identified by the needs of staff, community and the Advisory Council.

BUILDING CONSTRUCTION FUND (Fund 06)

The Building Construction Fund budget is estimated to be \$1,294,101 for 2019-20. The expenditures relate to the closeout of the high school expansion project and as well as prioritized district facility improvements.

DEBT SERVICE FUND (Fund 07)

The Debt Service Fund budget is estimated to be \$22,780,000 for 2019-20. The expenditures are directly linked to the debt service principal and interest bond payment schedules.

TRUST FUNDS (SCHOLARSHIP/OPEB) (Fund 08/45)

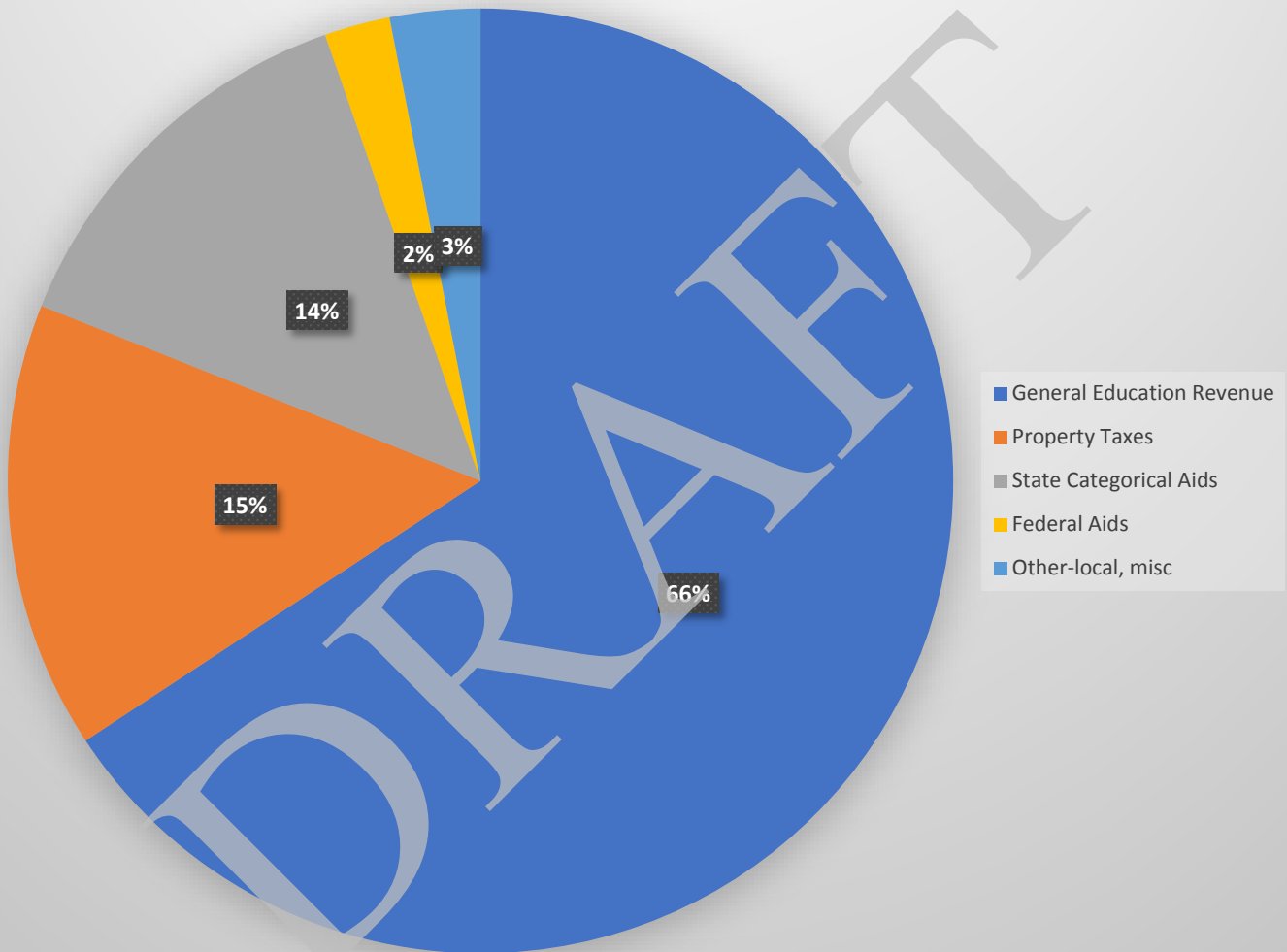
Scholarship Trust Fund expenditures are estimated to be \$7,100 for 2019-20.

OPEB Trust Fund expenditures are estimated to be \$225,000 for 2019-20.

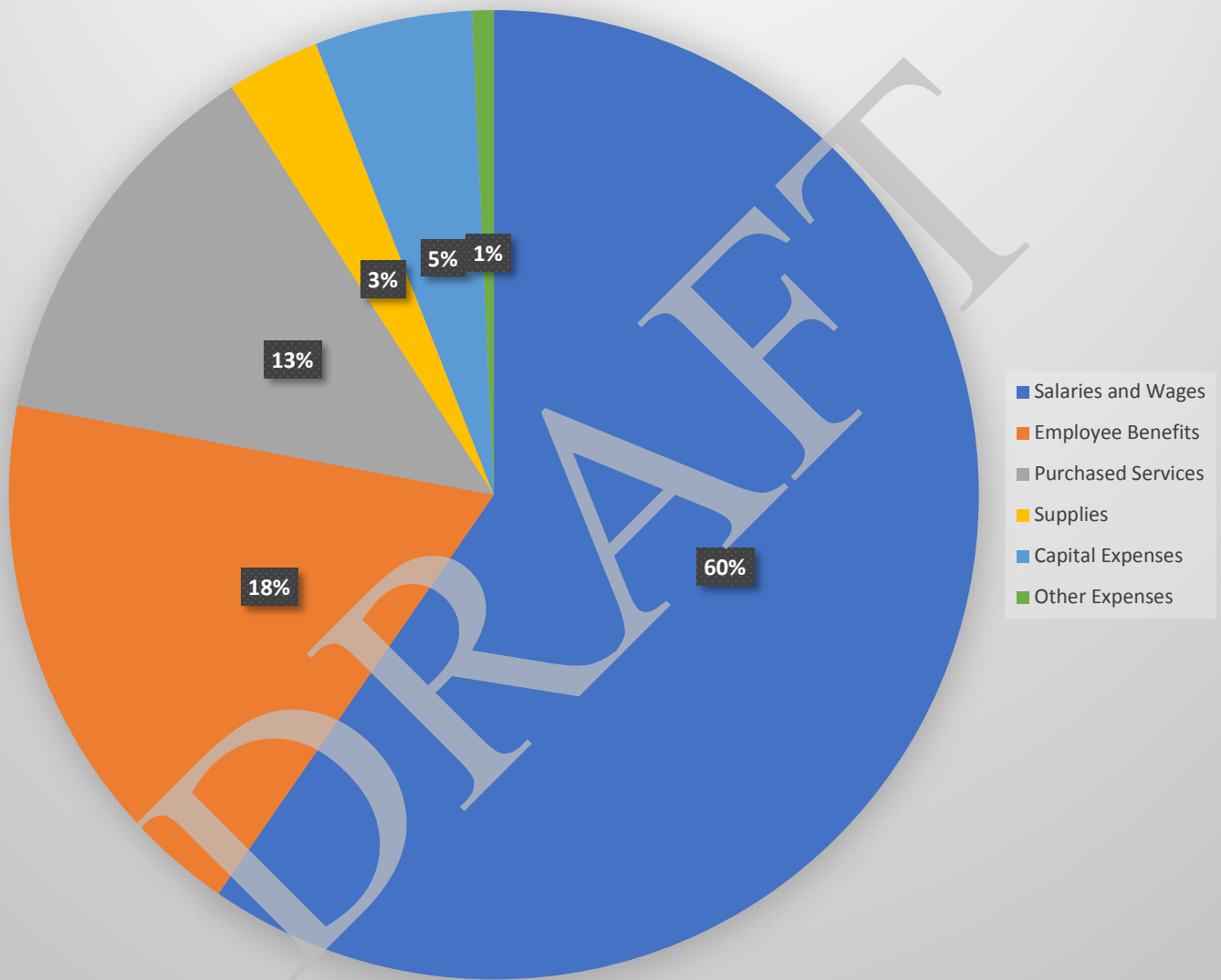
INTERNAL SERVICE FUND (Fund 20/21)

Internal Service Fund expenditures are estimated to be \$10,101,000 for 2019-20. The expenditures are related to fees for services within the District's self-funded health and dental programs.

General Fund Revenue 2019-20



General Fund Expenditures 2019-20



INDEPENDENT SCHOOL DISTRICT #720
SHAKOPEE PUBLIC SCHOOLS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

	Actual 2017-2018	Revised Budget 2018-2019	Proposed Budget 2019-2020
REVENUES			
General Education Formula	\$ 63,999,839	\$ 64,925,037	\$ 66,050,970
Referendum/Loc Opt. Property Taxes	4,721,186	5,364,054	4,987,026
Other Property Taxes	9,236,265	10,369,654	10,392,857
State Categorical Aids	12,930,042	13,260,338	13,692,489
Federal Aids	2,257,539	2,258,755	2,258,755
Local Tuition/Grants/Other	2,437,476	1,948,926	3,098,927
TOTAL REVENUES	95,582,347	98,126,764	100,481,024
EXPENDITURES			
Salaries and Wages	56,092,990	57,780,892	59,189,690
Employee Benefits	16,557,655	17,255,584	18,220,423
Purchased Services	12,288,667	12,996,654	12,851,303
Supplies	2,733,959	2,940,392	3,086,034
Equipment and Capital Chargeback	5,405,096	5,716,431	5,222,191
Other Expenditures	737,601	797,858	715,858
TOTAL EXPENDITURES	93,815,968	97,487,811	99,285,499
REVENUES OVER (UNDER) EXPENDITURES	1,766,379	638,953	1,195,525
BEGINNING FUND BALANCE	1,067,254	2,833,633	3,472,586
ENDING FUND BALANCE	\$ 2,833,633	\$ 3,472,586	\$ 4,668,111

**INDEPENDENT SCHOOL DISTRICT #720
SHAKOPEE PUBLIC SCHOOLS
GENERAL FUND REVENUE**

	Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
ENROLLMENT (Students Served)			
Pre K	77	80	80
K	605	557	562
1	559	594	562
2	595	542	595
3	578	578	541
4	625	553	582
5	645	623	555
6	645	633	625
7	692	652	634
8	669	697	655
9	689	710	716
10	658	721	773
11	623	677	723
12	605	628	678
TOTAL ENROLLMENT	8,266	8,245	8,281
WEIGHTED PUPIL UNITS			
PRE K/ KINDERGARTEN	682	637	642
1-6	3,648	3,523	3,460
7-12	4,723	4,902	5,015
TOTAL WEIGHTED PUPIL UNITS *	9,053	9,062	9,117
Extended Time Pupil Units	80	80	80
Computed using weighting factors: 1.0 for K-6 and 1.200 for 7-12.			
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<b>GENERAL EDUCATION FORMULA ALLOWANCE</b>	<b>6,188</b>	<b>6,312</b>	<b>6,438</b>
<b>GENERAL EDUCATION REVENUE</b>			
S211 BASIC GENERAL EDUCATION FUNDING	\$ 55,990,423	\$ 57,069,344	\$ 58,566,148
S211 EXTENDED TIME	326,982	409,360	409,360
S211 GIFTED & TALENTED	117,920	117,806	118,518
S211 OPERATING CAPITAL	1,373,290	1,318,626	1,359,003

		Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
S211	LOCATION OPTIONAL/REFERENDUM/EQUITY	2,069,527	1,869,637	1,552,895
F317	COMPENSATORY REV(BASIC SKILLS)	3,184,000	3,091,000	2,993,731
F317	COMPENSATORY REV(LIMITED ENGLISH)	715,863	728,941	728,941
S211	PENSION/ALT ATT. /TRANS SPARSITY	221,834	320,323	322,374
	TOTAL GENERAL EDUCATION REVENUE	63,999,839	64,925,037	66,050,970
S001	OPERATING REFERENDUM and ADJUSTMENTS LEVY	1,472,365	1,559,911	1,450,268
	LOCATION OPTIONAL LEVY	3,248,821	3,804,143	3,536,758
	OTHER PROPERTY TAXES			
S005	REEMPLOYMENT	22,279	38,591	24,020
F342	CRIME/SAFE SCHOOLS	347,275	329,983	327,859
S001	CAREER AND TECHNICAL	189,275	239,437	280,420
S001	OPERATING CAPITAL	520,790	512,590	598,562
S001	TRANSITION	144,124	168,984	157,236
F315	INTEGRATION	409,001	425,788	355,053
S001	BUILDING LEASE	1,587,791	1,666,946	1,677,428
S001	LTFM	1,285,981	2,046,556	1,836,073
S001	CAPITAL PROJECTS	3,011,717	3,206,596	3,329,346
S001	EQUITY	1,266,072	1,476,356	1,332,468
S001	OTHER PROPERTY TAXES/ADJUSTMENTS	451,960	257,827	474,392
	TOTAL OTHER PROPERTY TAXES	9,236,265	10,369,654	10,392,857
	STATE AIDS			
S360	SPECIAL EDUCATION	9,698,335	9,997,588	10,397,492
S201	ENDOWMENT FUND APPORTIONMENT	318,657	340,000	340,000
S213	LITERACY AID	484,936	490,000	490,000
	LTFM	638,010	500,000	500,000
F315	INTEGRATION	866,415	900,000	932,248
F720	NONPUBLIC TRANSPORTATION	222,963	232,000	232,000
	ALL OTHER	700,726	800,750	800,749
	TOTAL STATE AIDS	12,930,042	13,260,338	13,692,489
	FEDERAL AIDS/GRANTS			
F419	TITLE VI, SPECIAL EDUCATION (INC. STIMULUS)	1,270,023	1,240,251	1,240,251
F420	OTHER SPEC ED	19,663	26,220	26,220
F422	OTHER	40,300	43,594	43,594
F401	TITLE I	670,319	656,673	656,673
F414	TITLE II, PART A	116,155	141,187	141,187
F417	TITLE III, PART A	104,957	120,830	120,830
F510	TITLE VII, INDIAN EDUCATION	36,121	30,000	30,000
	TOTAL FEDERAL GRANTS	2,257,539	2,258,755	2,258,755

		Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
	OTHER LOCAL/GRANTS			
S040	TUITION	488	-	-
S050	FEES	359,693	426,635	426,635
S060	ADMISSIONS	107,318	92,045	92,045
S071	MEDICAL ASSISTANCE REVENUE	182,261	200,000	200,000
S092	INVESTMENT INCOME	30,172	25,000	25,000
S093	RENTALS & LEASES	32,526	36,000	36,000
S096	GIFTS	97,324	124,165	124,165
S099	MISC	854,171	839,093	839,093
S600	SALES, & MISC. Grants	773,523	205,989	1,355,989
	TOTAL OTHER	2,437,476	1,948,927	3,098,927
	TOTAL REVENUE	\$ 95,582,347	\$ 98,126,765	\$ 100,481,024

**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE PUBLIC SCHOOLS**  
**GENERAL FUND**  
**EXPENDITURES BY PROGRAM**

	Actual 2017-2018	Revised Budget 2018-2019	Proposed budget 2019-2020
ALL OBJECTS AND PROGRAMS			
Administration	\$ 6,319,607	\$ 6,488,797	\$ 6,336,905
District Support Services	1,182,895	1,272,651	1,207,875
Elementary and Secondary Regular Instruction	41,670,362	43,193,023	43,998,689
Vocational Education Instruction	713,212	970,327	985,775
Special Education Instruction	17,993,896	18,111,097	18,540,678
Instructional Support Services	9,159,292	9,689,769	10,550,370
Pupil Support Services	7,871,201	8,099,253	7,971,865
Sites and Buildings	7,680,479	8,413,826	8,444,273
Fiscal and Other Fixed Cost Programs	1,225,024	1,249,069	1,249,069
TOTAL ALL OBJECTS AND PROGRAMS	<u>\$ 93,815,968</u>	<u>\$ 97,487,812</u>	<u>\$ 99,285,499</u>

**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE PUBLIC SCHOOLS**  
**FOOD SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**

	Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
REVENUES			
School Meal Sales	\$ 2,038,572	\$ 2,128,000	\$ 2,288,998
Other Local Revenue	19,176	11,000	11,000
State Revenue	273,238	231,000	238,201
Federal Revenue	2,146,089	2,345,000	2,007,385
TOTAL REVENUES	<u>4,477,075</u>	<u>4,715,000</u>	<u>4,545,584</u>
EXPENDITURES			
Pupil Support Services	<u>4,454,642</u>	<u>4,800,000</u>	<u>4,770,833</u>
REVENUES OVER (UNDER) EXPENDITURES	22,433	(85,000)	(225,249)
BEGINNING FUND BALANCE	<u>652,122</u>	<u>674,555</u>	<u>589,555</u>
ENDING FUND BALANCE	<u><u>\$ 674,555</u></u>	<u><u>\$ 589,555</u></u>	<u><u>\$ 364,306</u></u>

**INDEPENDENT SCHOOL DISTRICT #720  
SHAKOPEE PUBLIC SCHOOLS  
FOOD SERVICE FUND COMPUTATION OF REVENUE**

**SALES**

Secondary meals - full price	249,982	x	\$ 2.85	=	\$ 712,449	
Elementary meals - full price	237,516	x	2.70	=	<u>641,292</u>	
Total student lunch sales						\$ 1,353,741
Student lunch, breakfast, and ala carte sales					675,000	
Adult lunch, breakfast, and ala carte sales					75,000	
Spec Sales ala carte					55,000	
Secondary breakfast sales	21,431	x	1.75	=	37,505	
Elementary breakfast sales	57,970	x	1.60	=	<u>92,752</u>	
Total other sales						<u>935,257</u>
TOTAL SALES						2,288,998

**AIDS**

Federal						
All meals	864,665	x	0.32	=	276,088	
Reduced-price lunch reimbursement	119,714	x	2.68	=	320,594	
Free lunch reimbursement	257,454	x	3.09	=	795,532	
Breakfast reimbursement (per full paid)	79,401	x	0.32	=	25,353	
Breakfast reimbursement (per reduced price)	38,702	x	1.53	=	59,397	
Breakfast reimbursement (per free)	95,147	x	1.84	=	175,422	
Special milk program					10,000	
Commodities and rebates					325,000	
Summer food service program					<u>20,000</u>	
Total federal						2,007,385
State						
State lunch aid (per paid and free student meal)	744,951	x	0.128	=	95,447	
State lunch aid (per reduced student meal)	119,714	x	0.538	=	64,421	
State breakfast aid (per full paid student meal)	79,401	x	0.56	=	44,762	
State breakfast aid (all kindergarten students)	16,263	x	1.33	=	21,670	
State breakfast aid (per reduced paid student meal)	38,702	x	0.31	=	<u>11,901</u>	
Total state						<u>238,201</u>
TOTAL AIDS						2,245,586

**OTHER REVENUE**

Investment income						3,000
Special Funding situation						<u>8,000</u>
TOTAL REVENUE						<u>\$ 4,545,584</u>

**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE PUBLIC SCHOOLS**  
**FOOD SERVICE FUND**  
**REVENUE BY PROGRAM – DETAILED**

	Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
REVENUES			
Type A Lunch	\$ 3,038,449	\$ 3,225,000	\$ 2,905,823
Breakfast	439,364	445,000	468,762
A La Carte/Other	999,262	1,045,000	1,171,000
TOTAL REVENUES	<u>\$ 4,477,075</u>	<u>\$ 4,715,000</u>	<u>\$ 4,545,585</u>

**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE PUBLIC SCHOOLS**  
**FOOD SERVICE FUND**  
**EXPENDITURES BY PROGRAM AND OBJECT**

	Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
<b>PUPIL SUPPORT SERVICES</b>			
Salaries and Wages	\$ 1,382,744	\$ 1,415,158	\$ 1,539,829
Employee Benefits	394,942	398,051	546,493
Purchased Services	139,046	151,140	125,390
Supplies	2,370,395	2,755,600	2,498,621
Capital	153,236	68,051	50,000
Other Expenditures	14,279	12,000	10,500
<b>TOTAL PUPIL SUPPORT SERVICES</b>	<b>\$ 4,454,642</b>	<b>\$ 4,800,000</b>	<b>\$ 4,770,833</b>

**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE PUBLIC SCHOOLS**  
**COMMUNITY SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**

	Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
REVENUE			
Local Levy	\$ 580,649	\$ 590,824	\$ 591,469
State Revenue	923,521	862,654	978,096
Tuition and Fees	1,268,114	1,540,322	1,361,660
Other Local Revenue	21,366	6,200	10,500
TOTAL REVENUE	<u>2,793,651</u>	<u>3,000,000</u>	<u>2,941,725</u>
EXPENDITURES			
Community Education and Services	<u>2,705,633</u>	<u>2,965,000</u>	<u>2,941,868</u>
REVENUES OVER (UNDER) EXPENDITURES	88,018	35,000	(143)
BEGINNING FUND BALANCE	<u>190,267</u>	<u>278,285</u>	<u>313,285</u>
ENDING FUND BALANCE	<u><u>\$ 278,285</u></u>	<u><u>\$ 313,285</u></u>	<u><u>\$ 313,142</u></u>

**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE PUBLIC SCHOOLS**  
**COMMUNITY SERVICE FUND**  
**EXPENDITURES BY PROGRAM AND OBJECT**

	Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
<b>COMMUNITY EDUCATION AND SERVICES</b>			
Salaries and Wages	\$ 1,647,649	\$ 1,803,177	\$ 1,655,472
Employee Benefits	414,072	512,498	464,758
Purchased Services	479,627	453,405	577,498
Supplies	138,696	166,870	191,590
Capital	4,360	5,500	5,000
Other Expenditures	21,230	23,550	47,550
<b>TOTAL COMMUNITY EDUCATION AND SERVICES</b>	<b>\$ 2,705,633</b>	<b>\$ 2,965,000</b>	<b>\$ 2,941,868</b>

**INDEPENDENT SCHOOL DISTRICT #720  
SHAKOPEE PUBLIC SCHOOLS  
BUILDING CONSTRUCTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES**

	Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
REVENUE			
Other Local Revenue	\$ 794,659	\$ 100,000	\$ 30,000
EXPENDITURES			
Building Construction	42,946,559	10,050,000	1,294,101
REVENUE OVER (UNDER) EXPENDITURES	(42,151,900)	(9,950,000)	(1,264,101)
BEGINNING FUND BALANCE	53,366,001	11,214,101	1,264,101
ENDING FUND BALANCE	\$ 11,214,101	\$ 1,264,101	\$ -

**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE PUBLIC SCHOOLS**  
**BUILDING CONSTRUCTION FUND**  
**REVENUE BY SOURCE**

	Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
<b>REVENUE FROM LOCAL SOURCES</b>			
Interest Income	\$ 458,721	\$ 100,000	\$ 30,000
Other	335,938	-	-
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$ 794,659</b>	<b>\$ 100,000</b>	<b>\$ 30,000</b>

**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE PUBLIC SCHOOLS**  
**BUILDING CONSTRUCTION FUND**  
**EXPENDITURES BY PROGRAM AND OBJECT**

	Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
BUILDING CONSTRUCTION			
Salaries and Wages	\$ 343,527	\$ 163,000	\$ -
Employee Benefits	56,473	25,000	-
Purchased Services	2,489,219	357,000	294,101
Capital	40,057,339	9,505,000	1,000,000
TOTAL BUILDING CONSTRUCTION	<u>\$ 42,946,559</u>	<u>\$ 10,050,000</u>	<u>\$ 1,294,101</u>

**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE PUBLIC SCHOOLS**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**

	Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
REVENUE			
Property Taxes	\$ 18,825,143	\$ 20,341,203	\$ 22,576,016
Other Local Revenue	244,418	17,702	24,362
State Revenue	1,451,668	1,241,095	1,329,622
TOTAL REVENUE	<u>20,521,229</u>	<u>21,600,000</u>	<u>23,930,000</u>
EXPENDITURES			
Fixed Costs	<u>38,203,509</u>	<u>21,500,000</u>	<u>22,780,000</u>
REVENUES OVER (UNDER) EXPENDITURES	(17,682,280)	100,000	1,150,000
BEGINNING FUND BALANCE	<u>20,670,744</u>	<u>2,988,464</u>	<u>3,088,464</u>
ENDING FUND BALANCE	<u><u>\$ 2,988,464</u></u>	<u><u>\$ 3,088,464</u></u>	<u><u>\$ 4,238,464</u></u>

**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE PUBLIC SCHOOLS**  
**DEBT SERVICE FUND**  
**EXPENDITURES BY OBJECT – DETAILED**

	Actual 2017-18	Revised Budget 2018-19	Proposed Budget 2019-20
<b>BOND PRINCIPAL</b>			
2008A Building Bonds	\$ 17,900,000	\$ -	\$ -
2012A Refunding Bonds	3,565,000	3,640,000	3,755,000
2013A Refunding Bonds	2,775,000	2,940,000	3,085,000
2014A Refunding Bonds	980,000	1,025,000	1,065,000
2015 A & B School Building Bonds	4,560,000	6,005,000	7,590,000
2016A Crossover Refunding Bonds	-	705,000	760,000
<b>TOTAL BOND PRINCIPAL</b>	<u>29,780,000</u>	<u>14,315,000</u>	<u>16,255,000</u>
<b>BOND INTEREST</b>			
2008A Building Bonds	733,363	-	-
2012A Refunding Bonds	1,264,350	1,157,400	1,011,800
2013A Refunding Bonds	1,477,400	1,338,650	1,191,650
2014A Refunding Bonds	216,600	177,400	136,400
2015 A & B School Building Bonds	4,052,875	3,824,875	3,524,625
2016A Crossover Refunding Bonds	669,350	669,350	648,200
<b>TOTAL BOND INTEREST</b>	<u>8,413,938</u>	<u>7,167,675</u>	<u>6,512,675</u>
<b>OTHER DEBT EXPENSE</b>			
Other Debt Service Expense	<u>9,571</u>	<u>17,325</u>	<u>12,325</u>
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 38,203,509</u></u>	<u><u>\$ 21,500,000</u></u>	<u><u>\$ 22,780,000</u></u>

**INDEPENDENT SCHOOL DISTRICT #720  
SHAKOPEE PUBLIC SCHOOLS  
PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET POSITION**

**IS-Health/Dental Insurance**

	Actual 2017-2018	Revised Budget 2018-2019	Proposed Budget 2019-2020
REVENUES			
Interest/Other	\$ 8,865,862	\$ 9,100,000	\$ 10,101,000
EXPENDITURES			
Purchased Services	9,716,910	9,165,000	10,101,000
CHANGE IN NET POSITION	(851,048)	(65,000)	-
BEGINNING NET POSITION	297,068	(553,980)	(618,980)
ENDING NET POSITION	\$ (553,980)	\$ (618,980)	\$ (618,980)

**INDEPENDENT SCHOOL DISTRICT #720**  
**SHAKOPEE PUBLIC SCHOOLS**  
**FIDUCIARY FUNDS**  
**STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION**

**SCHOLARSHIP TRUST**

	Actual 2017-2018	Revised Budget 2018-2019	Proposed Budget 2019-2020
REVENUES			
Local Tuition/Grants/Other	\$ 2,371	\$ 7,100	\$ 7,100
EXPENDITURES			
Other Expenses	12,000	12,000	7,100
CHANGE IN NET POSITION	(9,629)	(4,900)	-
BEGINNING NET POSITION	26,689	17,060	12,160
ENDING NET POSITION	\$ 17,060	\$ 12,160	\$ 12,160

**OPEB TRUST**

	Actual 2017-2018	Revised Budget 2018-2019	Proposed Budget 2019-2020
REVENUES			
Interest	\$ 302,837	\$ 450,000	\$ 450,000
EXPENDITURES			
Employee Benefits	185,802	199,122	225,000
CHANGE IN NET POSITION	117,035	250,878	225,000
BEGINNING NET POSITION	4,726,221	4,843,256	5,094,134
ENDING NET POSITION	\$ 4,843,256	\$ 5,094,134	\$ 5,319,134

# EXPENDITURES BY OBJECT CODE - GENERAL FUND

Object Code	Description	Actual 6/30/2018	Revised 6/30/2019	Next Year 6/30/2020
<b>Salary/Wages</b>				
101	School Board	\$ 30,808	\$ 32,500	\$ 32,500
110	Administration/Supervision	154,711	213,494	311,957
111	Principals	2,583,005	2,362,862	2,427,318
113	Managers	256,972	264,387	352,346
115	Coordinators	831,535	850,245	783,098
116	Directors	937,532	1,172,628	1,329,295
118	Community Relations Coordinator	56,963	58,245	66,745
130	Custodial	1,541,486	1,812,316	1,792,612
131	Custodial OT	53,175	54,239	51,417
132	Custodial OT Reimbursement	(37,976)	(45,000)	(49,391)
133	Custodial Subs	61,397	70,000	73,850
140	Licensed Classroom Teacher	33,048,371	34,119,289	34,868,085
141	Non-Licensed Classroom Personnel	7,428	25,000	10,120
143	Licensed Instructional Support Personnel	1,839,636	2,112,510	2,230,299
144	Non-Licensed Instructional Support Personnel	188,398	75,000	68,021
145	Substitute Teacher	657,859	657,859	567,286
146	Substitute Non-Licensed Classroom/Instructional	124,007	126,797	117,797
150	Physical Therapist	130,735	132,885	126,970
151	Occupational Therapist	266,861	269,749	342,827
152	Educational Speech/Language Pathologist	1,387,328	1,418,543	1,427,836
154	School Nurse	379,395	387,931	320,048
155	Licensed Nurse	311,763	318,778	314,976
156	Social Worker	628,504	642,645	671,225
157	Psychologist	508,060	519,491	533,876
161	Certified Para & PCA	3,017,791	3,085,691	2,871,744
163	Foreign Language Interpreter	7,371	7,537	1,933
170	Non-Licensed Instructional Support	4,352,866	4,450,805	4,651,953
171	Non-Licensed Instructional Support OT	10,882	11,127	37,940
174	Therapeutic Recreational Service & DAPE	295,980	302,640	345,298
175	Cultural Liaison	305,213	312,080	330,872
180	Salary Non-Licensed (Basic Skills)	-	3,000	2,721
185	Other Salary Payments	538,572	552,890	631,889
186	Athletics	810,571	828,809	748,306
187	Extra-curricular	31,874	32,591	136,123
188	Other Non-Licensed Salaries	26,083	26,670	19,287
195	Chargeback Salaries	-	(350,000)	(200,000)
197	Contingency	-	100,000	100,000
199	Cafeterial Plan/Cash in Lieu	747,834	764,660	740,511
<b>Total Salary/Wages</b>		<b>\$ 56,092,990</b>	<b>\$ 57,780,893</b>	<b>\$ 59,189,690</b>

## Employee Benefits

210	FICA	\$ 4,045,815	\$ 4,159,502	\$ 4,292,946
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214	PERA	752,877	774,033	821,677
218	TRA	3,360,699	3,539,680	3,644,811
220	Group Hospitalization	5,951,898	6,320,720	6,999,341
230	Group Life	25,559	25,559	25,559
235	Group Dental Insurance	719,934	719,934	719,934
240	Long Term Disability	157,208	157,208	157,208
250	Sheltered Annuity	1,007,007	1,035,304	1,035,304
251	Employer-Sponsored HRA, HSA	65,522	67,363	67,363
270	Workers Compensation	285,526	265,539	265,539
280	Unemployment Compensation	14,990	15,327	15,327
291	OPEB Retiree Health Insurance Benefits	170,620	175,414	175,414
	<b>Total Employee Benefits</b>	<b>\$ 16,557,655</b>	<b>\$ 17,255,583</b>	<b>\$ 18,220,423</b>

#### Non-staff expenditures

303	Fed Subaward up to \$25,000	\$ 50,340	\$ 42,839	\$ 42,839
304	Fed Subaward in excess of \$25,000	19,650	14,694	14,694
305	Consulting Fees/Fees for Services	1,840,204	2,040,643	2,040,643
306	SPED Legal Fees	16,154	25,000	25,000
312	Officials	59,212	89,568	89,568
320	Communication/Phone	109,766	120,369	120,369
329	Postage & Express	46,116	49,540	49,540
330	Electricity	1,450,669	1,495,006	1,539,856
331	Water & Sewage	7,093	114,164	117,589
332	Refuse Removal	58,785	70,313	72,422
333	Natural Gas	336,720	367,026	378,037
340	Property & Liability Insurance	185,697	200,000	200,000
343	Vehicle Insurance	11,681	15,000	15,000
349	Maintenance Agreement	69,452	76,500	76,500
350	Repairs & Maintenance Services	86,122	114,040	114,040
352	Repairs & Maintenance – Equipment	28,576	59,999	59,999
353	Repairs & Maintenance – Upkeep of Grounds	70,523	50,000	50,000
354	Repairs & Maintenance – Buildings	18,856	21,100	21,100
357	Interpreter for Deaf Services up to \$25,000	1,022	2,000	2,000
358	Foreign Lang Interpreter Services up to \$25,000	23,294	26,600	26,600
361	Contracted Transportation	5,088,168	5,164,202	4,983,455
363	Snow Removal	264,693	219,000	219,000
364	Title I Transportation	21,602	15,000	15,000
365	Interdepartmental Transportation Chargeback	6,146	13,375	13,375
366	Travel, Conventions, and Conferences	197,830	285,436	285,436
367	Out of State Travel	-	2,200	2,200
368	Auto Allowance	122,685	71,796	71,796
369	Entry Fees/Student Travel	135,864	99,097	99,097
370	Operating Leases or Rentals	679,637	712,000	686,000
373	Ed Speech/Lang Pathologist, up to \$25,000	45,282	55,000	55,000
380	Advertising & Publishing	13,152	13,200	13,200
381	Printing & Binding	6,025	12,850	12,850
385	Printing Chargeback	(9,350)	(42,577)	(42,577)
389	Staff Tuition & Other Reimbursements	-	567	567

390	Pymts for Ed Purposes to Other MN Districts	779,387	796,365	796,365
393	SPED and Transitional Contracted Services	84,270	88,484	88,484
394	Pymts for Ed Purposes to Other Agencies - Non Sch	226,615	352,692	352,692
396	SPED Salaries Purchased from Another District	103,710	108,896	108,896
397	SPED Benefits Purchased from Another District	33,020	34,671	34,671
401	Non-Instructional Supplies	755,720	754,681	754,681
405	Awards	13,128	7,500	7,500
406	Instructional Software Licensing	284,402	222,500	210,500
410	Co/Ex-Curricular Supplies	186,282	186,524	186,524
415	Team Uniforms	30,380	53,350	53,350
416	State Tournament	9,636	4,000	4,000
430	Non-Individual Instructional Supplies	607,949	713,739	713,739
433	Individual Instructional Supplies	76,205	97,976	97,976
437	Home Base Co-op	11,057	10,000	10,000
440	Fuels	16,050	14,750	14,750
450	Materials Purchased for Resale	98,628	66,500	66,500
455	Non-Instructional Technology Supplies	-	5,500	3,000
456	Instructional Technology Supplies	-	194,427	315,569
460	Textbooks & Workbooks	16,608	44,500	44,500
461	Standardized Tests	134,091	83,750	83,750
465	Non-Instructional Technology Devices	5,133	15,000	54,000
466	Instructional Technology Devices	372,595	328,000	328,000
470	Media Resources	43,195	46,000	46,000
480	A-V Aids	1,591	5,500	5,500
489	Periodicals & Newspapers	4,672	2,533	2,533
490	Food	65,810	83,662	83,662
505	Non-Instructional Technology Software	193,921	160,000	250,000
522	Building Improvements	1,698,355	1,696,240	1,696,240
530	Other Equipment	571,951	816,243	501,003
533	Other Equipment Direct SPED Instruction	983	1,500	1,500
535	Capital Leases	417,480	1,000,000	1,046,000
550	Other Vehicles	8,139	-	-
555	Technology Equipment	216,389	280,459	100,459
560	Library Books	-	120,050	120,050
562	Textbooks	215,666	-	-
563	Non-Instructional Software Licensing	204,016	405,325	270,325
580	Principal on Capital Lease	1,766,121	1,725,149	1,725,149
581	Interest on Capital Lease	491,579	471,465	471,465
589	Lease Install Contract (Other Financing Source)	(417,480)	(1,000,000)	(1,000,000)
590	Other Capital	37,975	40,000	40,000
820	Dues, Membership, Licenses & Certain Fees	158,256	166,658	166,658
821	TIES Membership	182,194	85,000	3,000
849	Graduation Expense	20,823	25,000	25,000
891	Pension Expense	327,974	350,000	350,000
896	Taxes, Special Assessments & Interest Penalties	23,394	40,000	40,000
898	Scholarships	-	5,000	5,000
899	Miscellaneous	24,961	126,200	126,200
	<b>Total Non-staff Expenditures</b>	<b>\$ 21,164,497</b>	<b>\$ 22,451,336</b>	<b>\$ 21,875,386</b>

# EXPENDITURES BY OBJECT CODE - FOOD SERVICE FUND

Object Code	Description	Actual 6/30/2018	Revised 6/30/2019	Next Year 6/30/2020
<b>Salary/Wages</b>				
113	Managers	\$ 79,725	\$ 81,113	\$ 84,660
130	Custodial	188,074	196,153	200,076
131	Custodial OT	8,940	10,000	10,200
167	Cafeteria Substitutes	31,324	36,500	25,500
168	Cafeteria Salaries	1,022,537	1,033,945	1,160,708
170	Non-Licensed Instructional Support	39,556	44,947	45,846
171	Non-Licensed Instructional Support OT	587	500	599
199	Cafeterial Plan/Cash in Lieu	12,000	12,000	12,240
	<b>Total Salary/Wages</b>	<b>\$ 1,382,744</b>	<b>\$ 1,415,158</b>	<b>\$ 1,539,829</b>
<b>Employee Benefits</b>				
210	FICA	\$ 99,796	\$ 107,240	\$ 132,351
214	PERA	99,776	105,215	114,569
220	Group Hospitalization	154,361	137,371	250,864
230	Group Life	737	3,000	1,224
235	Group Dental Insurance	18,762	17,418	19,104
240	Long Term Disability	1,649	1,782	1,682
250	Sheltered Annuity	12,847	19,025	19,559
270	Workers Compensation	7,014	7,000	7,140
	<b>Total Employee Benefits</b>	<b>\$ 394,942</b>	<b>\$ 398,051</b>	<b>\$ 546,493</b>
<b>Non-staff Expenditures</b>				
305	Consult Fee/Fees Ser	\$ 48,030	\$ 45,000	\$ 45,000
329	Postage & Express	104	5,000	-
350	Repairs & Maintenance Svcs	-	5,000	-
352	Repairs & Maint - Equipment	70,816	75,000	70,000
366	Travel	15,101	15,000	5,000
368	Auto Allowance	2,640	2,640	2,640
385	Printing Chargeback	2,356	3,500	2,750
401	Non Instr General Supplies	144,860	216,600	146,500
415	Team Uniforms	1,907	6,500	5,000
490	Food	1,781,662	2,040,000	1,873,976
491	Commodities	293,271	305,000	320,000
495	Milk	148,695	187,500	153,145
530	Other Equipment	153,236	68,051	50,000
820	Dues, Membership, Licenses & Certain Fees	1,667	11,000	2,500
891	Pension Expense	7,955	1,000	8,000
899	Miscellaneous	4,657	-	-
	<b>Total Non-staff Exp</b>	<b>\$ 2,628,822</b>	<b>\$ 2,986,791</b>	<b>\$ 2,684,511</b>

# EXPENDITURES BY OBJECT CODE - COMMUNITY SERVICE FUND

Object Code	Description	Actual 6/30/2018	Revised 6/30/2019	Next Year 6/30/2020
<b>Salary/Wages</b>				
115	Coordinators	\$ 260,829	\$ 316,188	\$ 315,429
116	Directors	111,223	110,602	97,650
140	Licensed Classroom Teacher	690,686	751,820	711,057
141	Non-Licensed Classroom Personnel	292,488	318,820	305,469
154	School Nurse	4,573	4,502	4,502
155	Licensed Nurse	27,246	35,432	35,432
161	Certified Para & PCA	13,052	17,662	-
163	Foreign Language Interpreter	206	300	300
170	Non-Licensed Instructional Support	161,365	164,123	137,383
171	Non-Licensed Instructional Support OT	634	-	-
180	Salary Non-Licensed (Basic Skills)	22,087	26,000	20,000
185	Other Salary Payments	11,812	37,975	3,500
188	Other Non-Licensed Salaries	3,148	3,275	-
199	Cafeterial Plan/Cash in Lieu	48,298	36,478	24,750
<b>Total Salary/Wages</b>		<b>\$ 1,647,649</b>	<b>\$ 1,823,177</b>	<b>\$ 1,655,472</b>

## Employee Benefits

210	FICA	\$ 118,953	\$ 140,194	\$ 123,178
214	PERA	57,733	81,162	70,564
218	TRA	55,510	58,279	56,905
220	Group Hospitalization	129,346	177,359	197,569
230	Group Life	2,234	1,147	690
235	Group Dental Insurance	17,354	19,654	2,660
240	Long Term Disability	5,958	3,204	1,279
250	Sheltered Annuity	18,611	26,246	11,913
270	Workers Compensation	8,373	8,000	-
<b>Total Employee Benefits</b>		<b>\$ 414,072</b>	<b>\$ 515,245</b>	<b>\$ 464,758</b>

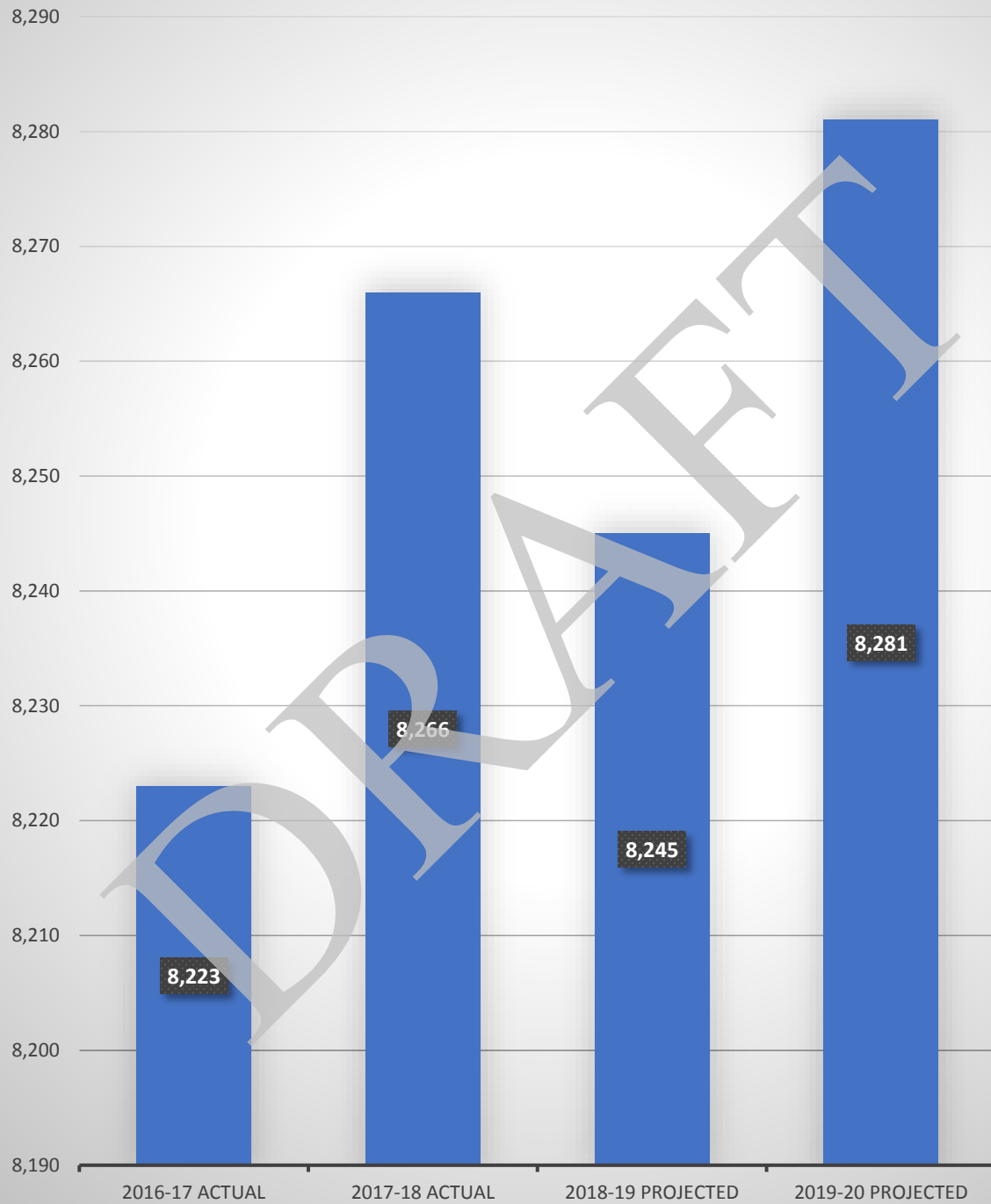
## Non-staff Expenditures

305	Consulting Fees/Fees for Services	\$ 274,568	\$ 241,156	\$ 284,698
320	Communication/Phone	344	350	350
329	Postage & Express	6,620	8,450	8,800
358	Foreign Lang Interpreter Services up to \$25,000	1,380	1,000	1,000
361	Contracted Transportation	38,298	36,000	95,000
365	Interdepartmental Transportation Chargeback	256	1,100	1,100
366	Travel, Conventions, and Conferences	4,932	8,550	10,500
368	Auto Allowance	6,484	7,649	19,875
369	Entry Fees/Student Travel	10,789	4,000	375
380	Advertising & Publishing	1,908	100	-
381	Printing & Binding	24,054	37,500	40,900
385	Printing Chargeback	6,994	7,550	9,900
394	Pymts for Ed Purposes to Other Agencies - Non Sch	103,000	100,000	105,000

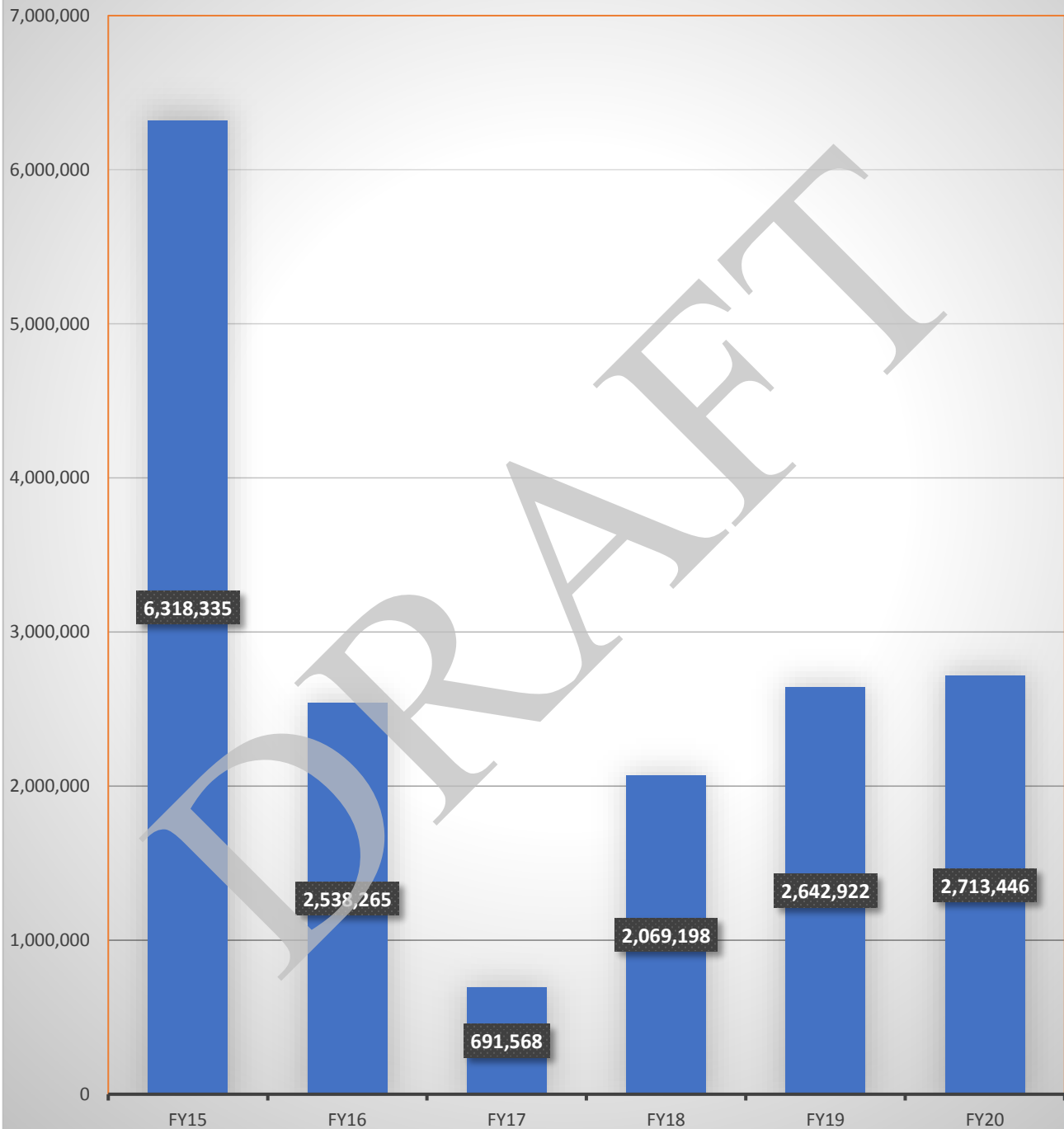
401	Non-Instructional Supplies	22,785	23,200	22,500
430	Non-Individual Instructional Supplies	14,274	13,900	35,900
442	Maintenance & Supplies	7,745	9,000	9,000
443	Rent of Vehicles/Insurance	502	11,000	11,000
460	Textbooks & Workbooks	72,625	72,700	72,700
490	Food	20,765	37,070	40,490
530	Other Equipment	4,119	5,500	5,000
555	Technology Equipment	241	-	-
820	Dues, Membership, Licenses & Certain Fees	2,126	1,750	2,750
891	Pension Expense	9,029	-	-
894	Special Events/Trips	4,040	11,800	32,500
899	Miscellaneous	6,035	10,000	12,300
Total Non-staff Exp		\$ 643,913	\$ 649,325	\$ 821,638

## Enrollment (ADM) Served

Average Daily Membership



## General Fund Financial Position- Unassigned



## Long Term Facility Maintenance Schedule

### Funding:

State Aid	\$ 500,000
Tax Levy	1,834,681
	<hr/> 2,334,681

### Projects currently scheduled for (FY 2020)

#### School Board is required to adopt 10 year LTFM plan for MDE submittal in July 2019

Health & Safety Items	350,000
Staff Time	85,000
HVAC Deficiencies at Sweeney Elementary	72,500
HVAC Deficiencies at Sun Path Elementary	95,000
Sweeney Elementary Roof	1,720,000
	<hr/> 1,720,000
Total	\$ 2,322,500