

FOREST LAKE AREA SCHOOLS



Proposed
REVENUE AND EXPENDITURE BUDGETS
SCHOOL YEAR 2012-2013

May 31, 2012

FOREST LAKE AREA SCHOOLS

SCHOOL BOARD MEMBERS

Robert Rapheal, President
Erin Turner, Vice-President
Dan Kieger, Treasurer
Karen Morehead, Clerk
Kathy Bystrom, Director
Julie Corcoran, Director
Gail Theisen, Director

ADMINISTRATION

Linda M. Madsen, Superintendent
Donna M. Friedmann, Director of Administration & Human Resources
Lawrence A. Martini, Director of Business Services
Julie A. Ohman, Director of Community Education
Jennifer S. Tolzmann, Director of Teaching and Learning
Deborah A. Wall, Director of Special Education

Proposed Districtwide Budgets for 2012-2013

May 31, 2012

Forest Lake Area Schools

- SUMMARY OF ALL FUNDS -

	<u>General Fund</u>	<u>Food Service</u>	<u>Community Ed</u>	<u>Debt Service</u>	<u>OPEB Debt</u>	<u>Trust</u>	<u>Total All Funds</u>
Sources of Funds:							
Revenue	\$ 63,301,563	\$ 3,869,513	\$ 4,051,534	\$ 3,780,309	\$ 517,691	\$ 14,500	\$ 75,535,110
Fund balance reduction	<u>2,175,162</u>	<u>-</u>	<u>56,211</u>	<u>-</u>	<u>-</u>	<u>41,041</u>	<u>2,272,414</u>
Total Sources of Funds:	\$ 65,476,725	\$ 3,869,513	\$ 4,107,745	\$ 3,780,309	\$ 517,691	\$ 55,541	\$ 77,807,524
Uses of Funds:							
Expenditures	\$ 65,476,725	\$ 3,865,018	\$ 4,107,745	\$ 3,679,059	\$ 517,691	\$ 55,541	\$ 77,701,779
Fund balance increase	<u>-</u>	<u>4,495</u>	<u>-</u>	<u>101,250</u>	<u>-</u>	<u>-</u>	<u>105,745</u>
Total Uses of Funds:	\$ 65,476,725	\$ 3,869,513	\$ 4,107,745	\$ 3,780,309	\$ 517,691	\$ 55,541	\$ 77,807,524
Estimated End of Year							
Fund Balance	\$ 3,435,587	\$ 954,495	\$ 559,365	\$ 1,338,249	\$ 1	\$ 95,959	\$ 6,383,656

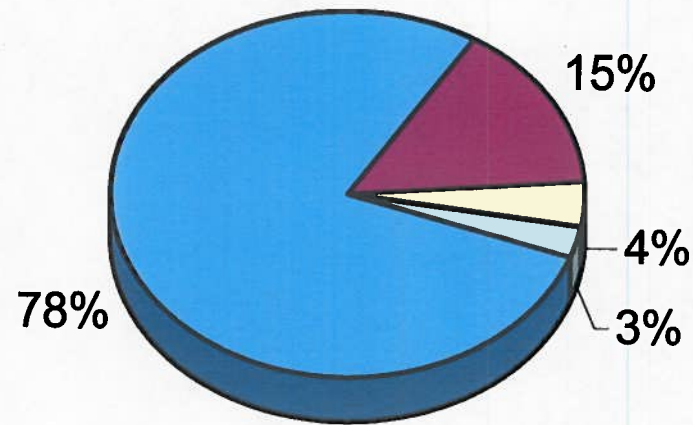
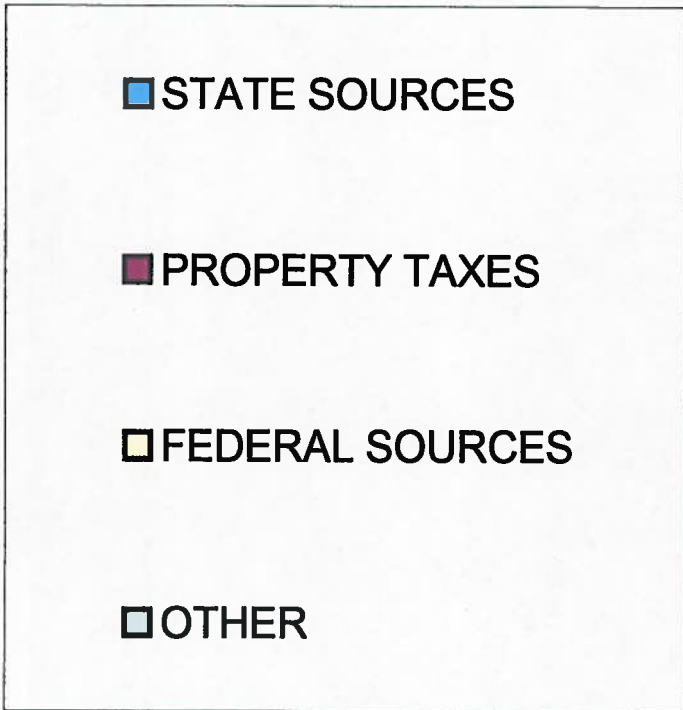
Prepared by the Business Office

FOREST LAKE AREA SCHOOLS



GENERAL FUND HIGHLIGHTS

General Fund Revenue 12-13



STATE SOURCES	\$	49,540,000
PROPERTY TAXES		9,620,000
FEDERAL SOURCES		2,334,863
OTHER		1,806,700
		63,301,563

Forest Lake Area Schools General Fund

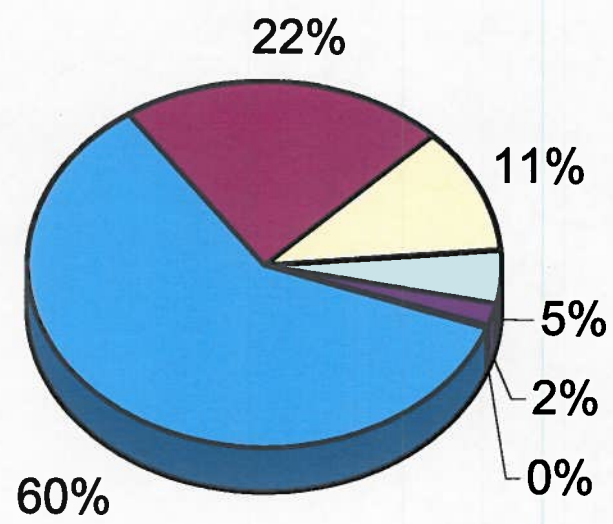
COMBINED STATEMENT OF REVENUES AND EXPENDITURES

	ORIGINAL 2007-08 BUDGET	ORIGINAL 2008-09 BUDGET	ORIGINAL 2009-10 BUDGET	ORIGINAL 2010-11 BUDGET	ORIGINAL 2011-12 BUDGET	ORIGINAL 2012-13 BUDGET	Change from FY 12
REVENUES							
STATE SOURCES	\$51,271,555	\$51,839,989	\$49,139,314	\$47,316,600	48,490,300	49,540,000	2.16%
PROPERTY TAXES	9,400,000	10,910,000	10,426,700	10,405,000	10,360,000	9,620,000	-7.14%
FEDERAL SOURCES	2,225,000	2,410,203	2,604,406	3,465,352	3,409,534	2,334,863	-31.52%
OTHER	1,924,402	1,439,850	1,487,400	1,387,000	1,516,700	1,806,700	19.12%
TOTAL REVENUE	64,820,957	66,600,042	63,657,820	62,573,952	63,776,534	63,301,563	-0.74%
EXPENDITURES							
SALARIES AND WAGES	41,067,461	43,247,579	39,924,045	38,988,252	37,849,844	39,155,281	3.45%
EMPLOYEE BENEFITS	12,768,779	13,474,591	12,448,317	13,119,970	13,201,299	14,512,363	9.93%
PURCHASED SERVICES	6,837,715	6,028,607	6,756,030	7,146,110	7,595,693	7,254,656	-4.49%
SUPPLIES & MATERIALS	3,047,837	3,089,564	3,083,852	2,986,248	3,369,908	3,123,133	-7.32%
CAPITAL EXPENDITURE	1,341,953	956,069	1,281,261	1,163,357	1,653,750	1,331,132	-19.51%
INTEREST & DEBT SERVICE	212,000	212,000	39,600	25,000	25,000	25,000	0.00%
OTHER EXPENSE	132,557	130,591	124,715	145,015	81,040	75,160	-7.26%
TOTAL EXPENDITURES	65,408,302	67,139,001	63,657,820	63,573,952	63,776,534	65,476,725	2.67%

May 31, 2012

General Fund Expenditures 12-13

- SALARIES AND WAGES
- EMPLOYEE BENEFITS
- PURCHASED SERVICES
- SUPPLIES & MATERIALS
- CAPITAL EXPENDITURE
- INTEREST & OTHER EXPENSE



SALARIES AND WAGES	\$	39,155,281
EMPLOYEE BENEFITS		14,512,363
PURCHASED SERVICES		7,254,656
SUPPLIES & MATERIALS		3,123,133
CAPITAL EXPENDITURE		1,331,132
INTEREST & OTHER EXPENSE		100,160
		65,476,725

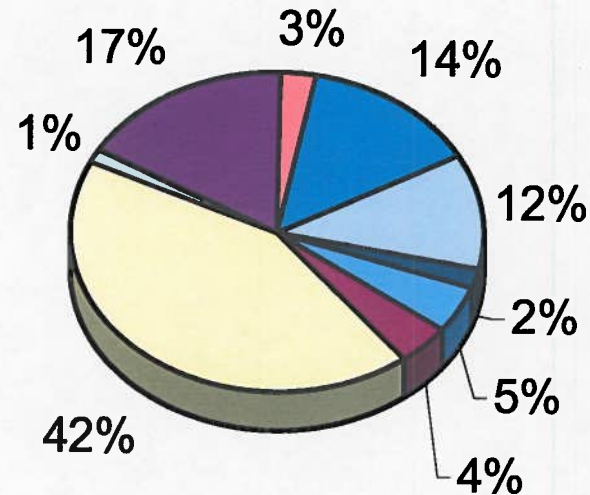
Forest Lake Area Schools General Fund
COMBINED STATEMENT OF REVENUES AND EXPENDITURES

	ORIGINAL 2007-08 BUDGET	ORIGINAL 2008-09 BUDGET	ORIGINAL 2009-10 BUDGET	ORIGINAL 2010-11 BUDGET	ORIGINAL 2011-12 BUDGET	ORIGINAL 2012-13 BUDGET	% Change from FY 12
REVENUES							
STATE SOURCES	\$51,271,555	\$51,839,989	\$49,139,314	\$47,316,600	48,490,300	49,540,000	2.16%
PROPERTY TAXES	9,400,000	10,910,000	10,426,700	10,405,000	10,360,000	9,620,000	-7.14%
FEDERAL SOURCES	2,225,000	2,410,203	2,604,406	3,465,352	3,409,534	2,334,863	-31.52%
OTHER	1,924,402	1,439,850	1,487,400	1,387,000	1,516,700	1,806,700	19.12%
TOTAL REVENUE	64,820,957	66,600,042	63,657,820	62,573,952	63,776,534	63,301,563	-0.74%
EXPENDITURES							
ADMINISTRATION	2,888,426	3,048,467	3,120,968	3,207,943	3,155,434	3,124,744	-0.97%
SUPPORT SERVICES	2,418,729	2,566,376	2,664,552	2,669,284	2,638,887	2,609,594	-1.11%
REGULAR INSTRUCTION	29,797,300	29,220,475	28,520,138	28,639,981	26,893,080	28,058,195	4.33%
VOCATIONAL INSTRUCTION	1,105,664	1,063,523	935,884	895,070	845,924	862,973	2.02%
EXCEPTIONAL INSTRUCTION	10,424,865	9,665,518	9,405,658	9,789,841	10,370,013	10,981,828	5.90%
INSTRUCTIONAL SUPPORT	2,355,410	4,529,387	2,287,715	1,654,459	1,688,163	1,773,773	5.07%
PUPIL SUPPORT	7,352,562	8,401,379	8,326,218	8,209,977	8,631,867	9,241,020	7.06%
SITES & BUILDINGS	7,288,346	6,786,876	7,355,747	7,642,963	8,333,166	7,594,598	-8.86%
OTHER EXPENSE	1,777,000	1,857,000	1,040,940	864,434	1,220,000	1,230,000	0.82%
TOTAL EXPENDITURES	65,408,302	67,139,001	63,657,820	63,573,952	63,776,534	65,476,725	2.67%

May 31, 2012

Forest Lake Area Schools General Fund Expenditures 12-13

- Administration
- Support Services
- Regular Instruction
- Vocational Instruction
- Exceptional Instruction
- Instructional Support
- Pupil Support
- Sites & Buildings
- Other



Administration	\$ 3,124,744	5%	
Support Services	2,609,594	4%	
Regular Instruction	28,058,195	43%	Direct services to students: 78%
Vocational Instruction	862,973	1%	
Exceptional Instruction	10,981,828	17%	
Instructional Support	1,773,773	3%	
Pupil Support	9,241,020	14%	
Sites & Buildings	7,594,598	12%	
Other	1,230,000	2%	
	\$ 65,476,725		

FOREST LAKE AREA SCHOOLS



DETAIL FOR ALL FUNDS

FOREST LAKE SCHOOLS #831
REVENUE BUDGET ANALYSIS BY SOURCE

		2007-2008	2008-2009	2009-2010	2010-11	2011-12	2012-13
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FUND 1	GENERAL	<i>Appendix 1</i>					
* 001	LEVY	8,800,000	10,260,000	9,746,700	9,645,000	9,780,000	9,320,000
* 009	FISCAL DISPARITY	500,000	500,000	500,000	400,000	400,000	300,000
* 010	COUNTY APPORTIONMENT	100,000	150,000	180,000	180,000	180,000	0
* 020	PROPERTY TAX SHIFT				180,000	0	0
**	SRC SERIES TOTAL LOCAL TAXES	9,400,000	10,910,000	10,426,700	10,405,000	10,360,000	9,620,000
* 021	FROM MN DISTRICT	250,100	100,000	1,600	1,000	1,000	31,100
**	SRC SERIES TOTAL LOCAL REV OTH MN I	250,100	100,000	1,600	1,000	1,000	31,100
* 050	FEES FROM PATRONS	182,300	12,900	13,000	13,200	13,200	13,200
* 060	ADMISSION/STUD ACTS	433,050	418,350	456,300	470,100	470,100	515,100
* 071	MED ASSISTANCE REV	100,000	100,000	200,000	150,000	150,000	300,000
* 072	THIRD PARTY REV	100	100	100	100	100	100
**	SRC SERIES TOTAL TUITIONS, FEES, ADM:	715,450	531,350	669,400	633,400	633,400	828,400
* 092	TEMP DEPOS/INVESTS	432,852	250,000	250,000	200,000	50,000	50,000
* 093	RENT-SCHOOL FACILS	40,000	60,000	70,000	70,000	70,000	70,000
* 096	GIFT/BEQUEST-LOCAL	26,100	22,100	20,100	2,200	100	100
* 099	MISC LOCAL REVENUE	433,300	398,200	392,100	392,600	674,400	739,400
**	SRC SERIES TOTAL OTHER LOCAL REVEN	932,252	730,300	732,200	664,800	794,500	859,500
* 201	ENDOW FUND APPORTION	200,000	250,000	250,000	225,000	225,000	225,000
* 211	GENERAL ED AID	46,148,500	46,604,489	43,951,014	42,500,000	43,481,700	42,683,300
* 213	SHARED TIME	10,000	10,000	4,000	6,200	6,200	6,200
* 227	ABATEMENT AID	10,000	10,000	10,000	20,000	20,000	20,000
* 232	HOMESTEAD CREDIT	0	100,000	154,000	140,000	0	0
* 234	HOMESTEAD/AG MKT VALUE CREDIT	100,000	0	0	0	140,000	140,200
* 258	HACA GUARANTEE	100	100	0	0	0	0
**	SRC SERIES TOTAL GEN STATE AIDS	46,468,600	46,974,589	44,369,014	42,891,200	43,872,900	43,074,700
* 300	STATE AIDS & GRANTS	190,000	265,100	170,000	165,100	317,100	670,000
* 360	SPEC EDUCATION AID	4,612,655	4,600,000	4,600,000	4,260,000	4,300,000	5,345,000
* 369	MISC STATE REVENUE	100	100	100	100	100	100
* 370	MISC REV/CFL	200	200	200	200	200	450,100
**	SRC SERIES TOTAL STATE SUP PROGRAM	4,802,955	4,865,400	4,770,300	4,425,400	4,617,400	6,465,200
* 400	FED AIDS THRU MDE FOR SPEC FIN	2,175,000	2,298,985	2,592,663	3,454,330	3,388,649	2,325,000
* 405	FED AIDS - OTHER & FISCAL AGNT	0	11,218	11,743	11,022	20,885	9,863
* 420	SPEC ED FEDERAL	50,000	50,000	0	0	0	0
* 499	MISC FE/MDE & SBTC		50,000	0	0	0	0
* 599	MISC FED AID DIRECT						
**	SRC SERIES TOTAL FED AID THRU MDE	2,225,000	2,410,203	2,604,406	3,465,352	3,409,534	2,334,863
* 621	SALE SVCS/RESALE MAT	26,600	77,200	83,200	87,700	87,700	87,700
* 625	INSURANCE RECOVERY	0	1,000	1,000	100	100	100
**	SRC SERIES TOTAL SALES & OTH CONVEI	26,600	78,200	84,200	87,800	87,800	87,800
**	SRC SERIES TOTAL TRSFR FROM OTHER I	0	0	0	0	0	0
TOTAL	FUND 1 GENERAL	64,820,957	66,600,042	63,657,820	62,573,952	63,776,534	63,301,563

FOREST LAKE SCHOOLS #831
REVENUE BUDGET ANALYSIS BY SOURCE

		2007-2008	2008-2009	2009-2010	2010-11	2011-12	2012-13
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FUND 2	FOOD SERVICE						<i>Appendix 2</i>
* 092	TEMP DEPOS/INVESTS	30,000	30,000	30,000	20,000	20,000	2,000
* 099	MISC LOCAL REVENUE						
**	SRC SERIES TOTAL OTHER LOCAL REVEN	30,000	30,000	30,000	20,000	20,000	2,000
* 300	STATE AIDS & GRANTS	143,756	158,262	161,737	167,608	173,981	173,653
* 303	KINDERGARTEN MILK			7,500	0	0	0
**	SRC SERIES TOTAL STATE SUP PROGRAM	143,756	158,262	169,237	167,608	173,981	173,653
* 471	SCHOOL LUNCH-FED	170,683	167,701	175,303	175,735	179,563	176,647
* 472	FREE/REDUCED LUNCH	395,660	467,722	530,684	593,569	657,944	711,736
* 473	COMMODITY CASH REBATE PRG	22,500	20,000	22,000	25,000	25,000	25,000
* 474	COMMODITY DISTRIB	170,000	130,000	150,000	150,000	175,000	175,000
* 476	SCHOOL BREAKFAST	78,587	81,915	111,964	124,322	134,779	145,496
* 477	CASH IN LIEU COMMOD						
**	SRC SERIES TOTAL FED AID THRU MDE	837,430	867,338	989,951	1,068,626	1,172,286	1,233,879
* 601	SALES TO PUPILS	2,456,052	2,462,451	2,456,404	2,331,384	2,337,009	2,305,723
* 606	SALES TO ADULTS	45,275	46,027	46,688	67,007	49,202	49,376
* 608	SPEC FUNC FOOD SALES	61,152	97,406	101,631	132,179	92,471	104,882
* 610	REBATES	0	0	2,000	2,000	2,000	0
* 625	INSURANCE RECOVERY						
**	SRC SERIES TOTAL SALES & OTH CONVEI	2,562,479	2,605,884	2,606,723	2,532,570	2,480,682	2,459,981
TOTAL							
FUND 2	FOOD SERVICE	3,573,665	3,661,484	3,795,911	3,788,804	3,846,949	3,869,513

FOREST LAKE SCHOOLS #831
REVENUE BUDGET ANALYSIS BY SOURCE

		2007-2008	2008-2009	2009-2010	2010-11	2011-12	2012-13
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FUND 4	COMMUNITY SERVICE						<i>Appendix 3</i>
* 001	LEVY	672,184	604,762	630,359	731,666	796,039	811,245
* 009	FISCAL DISPARITIES	56,000	58,000	56,000	40,000	45,000	69,000
**	SRC SERIES TOTAL LOCAL TAXES	728,184	662,762	686,359	771,666	841,039	880,245
* 040	TUITION	303,000	304,500	354,500	454,500	521,700	511,500
* 050	FEES FROM PATRONS	1,984,950	2,246,825	2,168,865	2,314,318	2,429,310	2,070,673
* 060	ADMISSION FEES	13,000	13,420	14,000	20,000	15,000	16,000
**	SRC SERIES TOTAL TUITIONS, FEES, ADM:	2,300,950	2,564,745	2,537,365	2,788,818	2,966,010	2,598,173
* 092	TEMP DEPOS/INVESTS	11,000	20,000	20,000	22,000	12,000	3,500
* 093	RENTAL SCHOOL FACILITIES	5,000	5,150	5,150	5,000	5,000	5,000
* 096	GIFT/BEQUEST-LOCAL	30,000	44,500	25,600	26,700	8,400	5,400
* 099	MISC LOCAL REVENUE	62,000	72,500	81,000	99,900	76,700	57,216
**	SRC SERIES TOTAL OTHER LOCAL REVEN	108,000	142,150	131,750	153,600	102,100	71,116
* 227	ABATEMENT AID	2,835	1,300	1,716	997	711	0
* 230/234	HACA	42,000	44,000	35,000	22,000	32,000	32,650
* 258	HACA GUARANTEE	400	500	500	350	500	500
**	SRC SERIES TOTAL GEN STATE AIDS	45,235	45,800	37,216	23,347	33,211	33,150
* 300	STATE AIDS & GRANTS	236,038	357,750	274,150	293,600	298,032	304,000
* 301	NONPUBLIC STATE AID	36,560	37,167	37,167	37,167	35,000	35,000
* 369	MISC STATE REVENUE	0	0	0	0	0	0
* 370	MISC REV/CFL	136,000	142,850	126,320	151,485	138,100	125,100
**	SRC SERIES TOTAL STATE SUP PROGRAM	408,598	537,767	437,637	482,252	471,132	464,100
**	SRC SERIES TOTAL FED AID THRU MDE	0	0	0	0	0	0
* 621	SALE SVCS/RESALE MAT	7,200	7,210	7,200	7,840	4,700	4,750
* 625	INSURANCE RECOVERY						
**	SRC SERIES TOTAL SALES & OTH CONVEI	7,200	7,210	7,200	7,840	4,700	4,750
TOTAL	FUND 4 COMMUNITY SERVICE	3,598,167	3,960,434	3,837,527	4,227,523	4,418,192	4,051,534

**FOREST LAKE SCHOOLS #831
REVENUE BUDGET ANALYSIS BY SOURCE**

		2007-2008	2008-2009	2009-2010	2010-11	2011-12	2012-13
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FUND 7	DEBT SERVICE						<i>Appendix 4</i>
* 001	LEVY	4,035,000	3,750,850	3,363,870	4,100,000	3,896,000	3,896,000
* 009	FISCAL DIAPARTIES	0	300,000	298,000	250,000	250,000	250,000
* 019	MISC. COUNTY TAX REVENUE	0	0	0			
**	SRC SERIES TOTAL LOCAL TAXES	4,035,000	4,050,850	3,661,870	4,350,000	4,146,000	4,146,000
**	SRC SERIES TOTAL OTHER LOCAL REVEN	0	0	0	0	0	0
* 234	HOMESTEAD MKT VALUE	300,000	250,000	200,000	150,000	150,000	150,000
* 258	HACA GUARANTEE	4,000	4,000	2,000	2,000	2,000	2,000
**	SRC SERIES TOTAL GEN STATE AIDS	304,000	254,000	202,000	152,000	152,000	152,000
**	SRC SERIES TOTAL DEBT SERVICE EQUAL AID		0	0	0	0	0
**	SRC SERIES TOTAL PROCEEDS BONDS/LC	0	0	0	0	0	0
TOTAL	FUND 7 DEBT SERVICE	4,339,000	4,304,850	3,863,870	4,502,000	4,298,000	4,298,000
FUND 8	TRUST						
* 092	TEMP DEPOS/INVESTS						
* 096	GIFT/BEQUEST-LOCAL						14,500
* 099	MISC LOCAL REVENUE	425,000	440,000	405,000	5,000	5,000	0
**	SRC SERIES TOTAL OTHER LOCAL REVEN	425,000	440,000	405,000	5,000	5,000	14,500
TOTAL	FUND 8 TRUST	425,000	440,000	405,000	5,000	5,000	14,500
GRAND TOTAL		76,756,789	78,966,810	75,560,128	75,097,279	76,344,675	75,535,110

**FOREST LAKE SCHOOLS #831
EXPENDITURE BUDGET ANALYSIS**

		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FUND 1	GENERAL						<i>Appendix 5</i>
* 110	SAL-ADM,MGR,PRO	2,903,093	2,943,784	2,954,905	3,018,157	2,910,043	2,925,718
* 140	SAL-LICENSED INSTR	24,266,897	25,061,546	22,393,651	21,123,768	19,879,662	20,698,359
* 141	SAL-NON/LIC INSTR	2,015,442	2,070,587	2,031,081	601,558	613,028	589,793
* 142	SAL LIC NURSE	4,000	3,000	4,000	0	4,000	3,000
* 143	CLASSROOM SUPPORT - LICENSED	2,391,983	2,941,879	2,797,035	1,087,861	793,397	951,483
* 144	CLASSROOM SUPPORT - UNLICENSED	235,652	166,641	119,394	107,651	111,484	163,282
* 145	SUBSTITUTE TEACHERS SALARIES	785,445	823,650	732,685	676,386	779,576	838,324
* 146	SUBSTITUTE PARAS	52,700	46,900	13,500	13,500	20,500	20,500
* 150	PHYSICAL THERAPIST				77,388	41,276	58,883
* 151	OCCUPATIONAL THERAPIST				190,353	191,761	212,048
* 152	ED SPEECH THERAPIST/LANG PATH				675,437	587,376	625,176
* 154	SCHOOL NURSE				92,420	128,386	141,142
* 155	LICENSED NURSING SERVICES				321,195	299,052	291,433
* 156	SCHOOL SOCIAL WORKER				165,368	165,976	187,632
* 157	SCHOOL PSYCHOLOGIST				379,932	381,152	349,046
* 161	PARA/PCA				1,545,459	1,728,945	1,764,763
* 164	DEAF INTERPRETER				79,966	78,149	131,642
* 165	SCHOOL COUNSELOR				524,006	530,007	587,531
* 167	DAPE SPECIALIST					177,209	138,938
* 170	SAL-SEC,CLERK,OTHER	6,356,088	6,833,515	6,641,455	6,464,515	6,444,456	6,607,432
* 185	OTHER	1,063,378	1,043,255	1,153,339	856,332	1,197,409	1,202,156
* 191	SEV/SICK LV UNFUNDED	900,000	1,000,000	1,000,000	900,000	700,000	580,000
* 199	SALARY ADJUSTMENTS	92,783	82,000	83,000	87,000	87,000	87,000
**	OBJ SERIES TOTAL SALARIES AND WAGES	41,067,461	43,016,757	39,924,045	38,988,252	37,849,844	39,155,281
* 210	FICA/MEDICARE	3,089,199	3,170,118	2,824,955	2,960,552	2,839,510	2,868,146
* 214	PERA	584,133	619,060	649,805	730,090	757,115	702,134
* 218	TRA	1,556,003	1,738,160	1,504,597	1,558,980	1,591,534	1,797,178
* 220	GRP HOSP/ MAJ MED	6,589,972	7,032,481	6,295,155	6,602,669	6,759,779	8,236,545
* 250	TSA / MINN DEFER COMP PLAN	511,184	500,325	501,498	503,409	498,107	498,496
* 270	WORKERS COMPENSATION	342,680	340,000	341,000	341,250	340,000	260,000
* 280	UNEMPLOYMENT COMP.	50,000	30,000	30,000	100,000	100,000	50,000
* 299	OTHER BENEFITS	45,608	44,545	301,307	323,020	315,254	99,864
**	OBJ SERIES TOTAL EMPLOYEE BENEFITS	12,768,779	13,474,689	12,448,317	13,119,970	13,201,299	14,512,363
* 303	CONTRACTED SERVICES					603,333	382,178
* 305	OUTSOURCE FEES/FEES FOR SERVC	1,068,259	983,588	1,189,005	1,580,344	998,520	1,106,955
* 316	DATA PROCESSING SERVICES	40,000	41,200	41,200	36,200	36,200	36,200
* 320	COMMUNICATIONS/PHONE	154,353	188,618	204,455	206,205	214,305	158,455
* 329	POSTAGE & EXPRESS	87,722	85,654	87,040	82,768	83,618	84,250
* 330	UTILITY SERVICES	1,550,874	1,357,766	1,720,151	1,754,907	1,867,893	1,767,160
* 340	PROPERTY INSURANCE	340,040	390,470	390,470	440,470	440,470	400,000
* 350	REPAIR&MAINT SERVICE	498,368	398,574	414,619	379,228	542,858	458,106
* 360	TRAN-CONTRACT/PUB	272,103	256,370	365,093	408,346	414,200	604,753
* 365	INTERDEPT TRANS	106,517	243,100	265,297	288,017	292,303	298,376
* 366	TRAVEL	218,036	244,652	217,438	139,350	148,793	158,504
* 368	OUT-OF-STATE TRAVEL	0	2,000	2,000	2,000	2,000	2,000
* 369	ENTRY FEES/STUDENT TRAVEL ALLOW	19,293	53,938	44,085	42,675	43,700	10,325
* 370	RENTALS & LEASES	994,900	994,400	1,015,000	1,341,600	1,445,000	1,283,404
* 390	TO OTHER MN DISTRICT	798,500	155,000	252,000	252,000	245,400	190,000
* 393	CONTRACT SERV FOR PUPILS	185,000	130,000	135,000	135,000	85,000	102,890
* 394	TO ED AGENCY-NONDIST	473,750	473,277	413,177	57,000	132,100	211,100
**	OBJ SERIES TOTAL PURCHASED SERVICES	6,837,715	6,028,607	6,756,030	7,146,110	7,595,693	7,254,656
* 401	GENERAL SUPPLIES	1,183,177	953,453	983,754	1,111,707	1,194,491	1,141,087
* 430	INSTRUCTIONAL SUPPLY	592,947	547,369	485,604	414,727	557,096	454,120
* 433	INSTRUCTIONAL SUPPLY-IND.	133,741	147,855	111,510	78,854	106,261	115,751
* 440	FUELS	588,900	720,900	788,400	713,300	840,050	764,650
* 460	TEXTBOOKS/WORKBOOKS	342,256	512,629	509,078	477,100	477,100	472,750
* 461	STANDARDIZED TESTS	135,000	135,000	135,000	135,000	135,000	115,000
* 470	LIBRARY BOOKS	43,116	41,958	41,556	33,510	33,510	33,075
* 490	FOOD	28,700	30,400	28,950	22,050	26,400	26,700
**	OBJ SERIES TOTAL SUPPLIES AND MATR'L	3,047,837	3,089,564	3,083,852	2,986,248	3,369,908	3,123,133

**FOREST LAKE SCHOOLS #831
EXPENDITURE BUDGET ANALYSIS**

		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		<i>Appendix 6</i>					
* 510	SITE IMPROVEMENT	130,000	0	115,000	340,000	55,000	0
* 520	BLDGS IMPROVEMENT	494,950	459,750	589,100	148,773	725,000	299,700
* 530	EQUIPMENT PURCHASED	659,899	439,215	519,707	617,125	818,750	941,283
* 532	TWO-WAY COMMUNICATE	7,104	7,104	7,454	7,459	5,000	10,149
* 548	ELIG PUPIL TRANS VEH PURCHASE	0	230,725	0	0	0	30,000
* 590	OTHER CAPITAL EXPEND	50,000	50,000	50,000	50,000	50,000	50,000
**	OBJ SERIES TOTAL CAPITAL EXPENDITURE	1,341,953	1,186,794	1,281,261	1,163,357	1,653,750	1,331,132
* 730	LOANS REDEMPTION	58,000	59,000	39,000	0	0	0
* 740	LOAN INTEREST	129,000	128,000	600	0	0	0
* 790	OTHER DEBT SERVICE	25,000	25,000	0	25,000	25,000	25,000
**	OBJ SERIES TOTAL OTHER EXPENSE	212,000	212,000	39,600	25,000	25,000	25,000
* 820	DUES & MEMBERSHIPS	70,754	67,765	72,390	66,690	65,715	69,835
* 895	INDIRECT COSTS					8,000	0
* 896	TAXES	50,310	51,000	52,000	78,000	7,000	5,000
* 899	MISC OTHER EXPENSE	11,493	11,825	325	325	325	325
**	OBJ SERIES TOTAL OTHER EXPENSE	132,557	130,590	124,715	145,015	81,040	75,160
TOTAL FUND 1	GENERAL	65,408,302	67,139,001	63,657,820	63,573,952	63,776,534	65,476,725

**FOREST LAKE SCHOOLS #831
EXPENDITURE BUDGET ANALYSIS**

		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FUND 2	FOOD SERVICE						<i>Appendix 7</i>
* 110	SAL-ADM,MGR,PRO	70,131	75,000	73,500	73,000	70,000	70,000
* 170	SAL-SEC,CLERK,OTHER	1,087,593	1,095,731	1,144,900	1,175,500	1,184,500	1,170,500
* 191	SEV/SICK LV	0	0	0			
**	OBJ SERIES TOTAL SALARIES AND WAGES	1,157,724	1,170,731	1,218,400	1,248,500	1,254,500	1,240,500
* 210	FICA/MEDICARE	93,000	89,000	89,750	100,000	101,624	101,589
* 214	PERA	72,000	68,970	70,000	91,000	96,311	96,273
* 220	GRP HOSP/ MAJ MED	106,320	133,300	153,400	129,200	125,249	141,825
* 250	TSA / MINN DEFER COMP PLAN	6,092	7,000	6,700	11,000	11,000	14,200
* 270	WORKERS COMPENSATION	25,000	0	25,000	25,000	25,000	25,000
* 299	OTHER BENEFITS	7,000	6,500	12,000	12,800	12,500	12,700
**	OBJ SERIES TOTAL EMPLOYEE BENEFITS	309,412	304,770	356,850	369,000	371,684	391,587
* 305	OUTSOURCE FEES/FEES FOR SERVC	182,934	54,000	60,200	85,200	110,000	87,400
* 329	POSTAGE & EXPRESS	1,000	1,100	1,100	1,200	1,700	3,000
* 350	REPAIR&MAINT SERVICE	50,000	50,000	50,000	50,000	50,000	50,000
* 366	TRAVEL	20,000	15,000	25,000	20,000	20,000	20,000
**	OBJ SERIES TOTAL PURCHASED SERVICES	264,134	120,100	136,300	156,400	181,700	160,400
* 401	GENERAL SUPPLIES	105,000	115,500	120,500	115,000	97,500	71,000
* 433	INSTRUCTIONAL SUPPLY-IND.	0	0	0	0	0	
* 440	FUELS	2,751	2,800	3,000	3,000	3,000	3,000
* 490	FOOD/OTHER	1,300,500	1,375,010	1,375,000	1,425,000	1,459,533	1,459,531
* 491	COMMODITIES	170,000	125,000	175,000	150,000	175,000	175,000
* 495	MILK	210,000	330,000	250,000	235,000	240,000	240,000
**	OBJ SERIES TOTAL SUPPLIES AND MATR'L	1,788,251	1,948,310	1,923,500	1,928,000	1,975,033	1,948,531
* 520	BLDGS IMPROVEMENT	25,000	50,000	50,000	50,000	25,000	50,000
* 530	EQUIPMENT PURCHASED	725,000	50,000	50,000	25,000	25,000	50,000
* 555	SPEC TECH EQUIPMENT	10,000	5,000	10,000	5,000	3,500	20,000
* 590	OTHER CAPITAL EXPEND	0	0	0	0	0	
**	OBJ SERIES TOTAL CAPITAL EXPENDITURE	760,000	105,000	110,000	80,000	53,500	120,000
* 820	DUES & MEMBERSHIPS	1,751	1,751	2,000	2,000	2,000	2,000
* 896	TAXES	2,500	2,500	2,000	2,000	2,000	2,000
* 899	MISC OTHER EXPENSE						
**	OBJ SERIES TOTAL OTHER EXPENSE	4,251	4,251	4,000	4,000	4,000	4,000
TOTAL	FUND 2 FOOD SERVICE	4,283,772	3,653,162	3,749,050	3,785,900	3,840,417	3,865,018

**FOREST LAKE SCHOOLS #831
EXPENDITURE BUDGET ANALYSIS**

		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FUND 4	COMMUNITY SERVICE						<i>Appendix 8</i>
* 110	SAL-ADM,MGR,PRO	133,900	143,710	140,010	164,826	164,526	165,822
* 120	SAL SUPV	82,300	95,500	86,500	87,000	78,300	82,000
* 140	SAL-LICENSED INSTR	571,000	560,700	610,500	620,600	727,540	662,990
* 141	SAL-NON/LIC INSTR	107,500	116,310	131,000	100,000	91,500	103,650
* 143	CLASSROOM SUPPORT - LICENSED	5,140	5,140	3,640	3,640	3,640	3,640
* 144	CLASSROOM SUPPORT - UNLICENSED	48,700	63,700	71,000	67,200	55,000	82,000
* 145	SAL LICENSED SUB			1,000	1,500	2,000	1,000
* 170	SAL-SEC,CLERK,OTHER	1,272,652	1,444,993	1,457,152	1,498,493	1,553,158	1,506,914
* 185	OTHER	111,500	119,250	138,545	222,856	207,791	186,882
* 191	SEV/SICK LV UNFUNDED	5,000	0	0			
**	OBJ SERIES TOTAL SALARIES AND WAGES	2,337,692	2,549,303	2,639,347	2,766,115	2,883,455	2,794,898
* 210	FICA/MEDICARE	174,816	193,845	200,377	207,375	214,998	212,240
* 214	PERA	107,633	101,168	109,991	117,809	115,596	118,974
* 218	TRA	44,867	48,502	46,325	53,268	62,510	55,856
* 220	GRP HOSP/ MAJ MED	303,843	301,514	325,501	250,947	333,123	320,996
* 250	TSA / MINN DEFER COMP PLAN	14,550	13,950	14,636	16,750	16,500	17,100
* 270	WORKERS COMPENSATION	35,700	52,000	88,785	82,200	71,575	66,860
* 299	OTHER BENEFITS		50	50	1,200	1,200	3,700
**	OBJ SERIES TOTAL EMPLOYEE BENEFITS	681,459	711,029	785,665	729,549	815,502	795,726
* 305	OUTSOURCE FEES/FEES FOR SERVC	220,650	321,175	245,135	296,849	272,825	250,675
* 320	COMMUNICATIONS/PHONE	800	800	800	800	800	800
* 329	POSTAGE & EXPRESS	14,550	14,615	12,700	11,910	11,205	11,535
* 330	UTILITY SERVICES	29,000	37,635	41,860	51,050	39,850	36,700
* 340	PROPERTY INSURANCE	4,400	1,576	1,650	1,550	2,400	2,400
* 350	REPAIR&MAINT SERVICE	1,000	1,100	1,150	2,650	3,250	2,900
* 365	INTERDEPT TRANS.	17,950	25,700	24,600	22,900	22,700	25,250
* 366	TRAVEL	13,250	14,300	14,815	12,175	12,100	12,185
* 369	ENTRY FEES/STUDENT TRAV ALLOW	500	1,100	100	100	100	100
* 370	RENTALS & LEASES	3,000	3,000	3,150	1,500	1,500	2,500
**	OBJ SERIES TOTAL PURCHASED SERVICES	305,100	421,001	345,960	401,484	366,730	345,045
* 401	GENERAL SUPPLIES	126,500	125,825	115,110	139,447	91,275	112,066
* 430	INSTRUCTIONAL SUPPLY	3,850	5,170	5,370	71,754	5,150	4,800
* 433	INSTRUCTIONAL SUPPLY-IND.	700	700	700	100	100	1,100
* 440	FUELS	6,200	5,200	5,650	5,150	5,300	5,500
* 460	TEXTBOOKS/WORKBOOKS	18,877	18,877	18,877	18,877	16,710	16,710
* 461	STANDARDIZED TESTS	3,500	3,650	3,700	3,700	4,000	3,700
* 490	FOOD	14,300	15,000	16,300	16,400	15,950	17,350
**	OBJ SERIES TOTAL SUPPLIES AND MATR'L	173,927	174,422	165,707	255,428	138,485	161,226
* 530	EQUIPMENT PURCHASED	11,900	13,850	9,350	12,500	8,850	8,350
**	OBJ SERIES TOTAL CAPITAL EXPENDITURE	11,900	13,850	9,350	12,500	8,850	8,350
* 820	DUES & MEMBERSHIPS	2,710	2,750	2,050	2,650	2,700	2,500
* 899	MISC OTHER EXPENSE	0	0	0	0	0	
**	OBJ SERIES TOTAL OTHER EXPENSE	2,710	2,750	2,050	2,650	2,700	2,500
TOTAL							
FUND 4	COMMUNITY SERVICE	3,512,788	3,872,355	3,948,079	4,167,726	4,215,722	4,107,745

FOREST LAKE SCHOOLS #831
EXPENDITURE BUDGET ANALYSIS

		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FUND 7	DEBT SERVICE						<i>Appendix 9</i>
* 710	BOND REDEMPTION	2,250,000	2,350,000	2,410,000	2,815,000	2,990,000	2,990,000
* 720	BOND INTEREST	2,100,000	2,000,000	1,585,000	1,730,000	1,660,000	1,191,750
* 790	OTHER DEBT SERVICE	5,000	5,000	5,000	15,000	10,000	15,000
**	OBJ SERIES TOTAL DEBT SERVICE	4,355,000	4,355,000	4,000,000	4,560,000	4,660,000	4,196,750
TOTAL							
* 920	BOND REFUNDING PAYMENTS	0	0	0	0	0	0
	OBJ SERIES TOTAL TRANSFERS						
FUND 7	DEBT SERVICE	4,355,000	4,355,000	4,000,000	4,560,000	4,660,000	4,196,750
FUND 8	TRUST						
**	OBJ SERIES TOTAL SALARIES AND WAGES	0	0	0	0	0	0
* 299	OTHER BENEFITS	400,000	400,000	377,000			
**	OBJ SERIES TOTAL EMPLOYEE BENEFITS	400,000	400,000	377,000	0	0	0
**	OBJ SERIES TOTAL PURCHASED SERVICES	4,700	0	0	0	0	0
* 401	GENERAL SUPPLIES	54,563	55,868	20,822	11,100	12,577	55,541
* 430	INSTRUCTIONAL SUPPLIES		0	0			
* 490	FOOD/OTHER		0	0			
**	OBJ SERIES TOTAL SUPPLIES AND MATR'L	54,563	55,868	20,822	11,100	12,577	55,541
* 530	EQUIPMENT PURCHASED	0	0	0			
TOTAL							
FUND 8	TRUST	459,263	455,868	397,822	11,100	12,577	55,541
GRAND TOTAL		78,019,125	79,475,386	75,752,771	76,098,678	76,505,250	77,701,779