



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

June 26, 2014

AGENDA ITEM: 9.5

TOPIC: RECOMMENDATION TO APPROVE 2014-15 BUDGET

BACKGROUND: The budget is being developed in accordance with assumptions and parameters recommended by the District Finance Committee and the School Board. Since the Legislature has concluded their work, and the Minnesota Department of Education has begun to decipher the changes in funding for the next year, the Business Services Department is trying to incorporate those changes into the budget presented for approval.

PROCESS: The Finance Committee has been involved with the 2014-15 Budget process and has kept a watchful eye on the Minnesota Legislative process that recently concluded. According to state law, the School Board must approve a budget prior to June 30, 2014 and no funds may be expended from that budget without School Board approval. It is expected that the budget will be revised in November 2014 and March 2015 as was the practice during the past several years.

RECOMMENDATION: Administration recommends approval of the Budget for the 2014-2015 school year.

FOREST LAKE AREA SCHOOLS



Proposed
REVENUE AND EXPENDITURE BUDGETS
SCHOOL YEAR 2014-2015

June 26, 2014

FOREST LAKE AREA SCHOOLS

SCHOOL BOARD MEMBERS

Robert Rapheal, President
Erin Turner, Vice-President
Dan Kieger, Treasurer
Kathy Bystrom, Clerk
Karen Morehead, 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 2014-2015

May 29, 2014

Forest Lake Area Schools

- SUMMARY OF ALL FUNDS -

| | <u>General Fund</u> | <u>Food Service</u> | <u>Community Ed</u> | <u>Construction</u> | <u>Debt Service</u> | <u>OPEB Debt</u> | <u>OPEB Medical</u> | <u>Total All Funds</u> |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|------------------------|
| Sources of Funds: | | | | | | | | |
| Revenue | \$ 71,896,407 | \$ 3,338,652 | \$ 3,903,260 | \$ 1,495,000 | \$ 4,107,900 | \$ 532,100 | \$ 540,000 | \$ 85,813,319 |
| Fund balance reduction | <u>1,986,589</u> | <u>-</u> | <u>41,429</u> | <u>-</u> | <u>7,100</u> | <u>27,900</u> | <u>-</u> | <u>2,063,018</u> |
| Total Sources of Funds: | \$ 73,882,996 | \$ 3,338,652 | \$ 3,944,689 | \$ 1,495,000 | \$ 4,115,000 | \$ 560,000 | \$ 540,000 | \$ 87,876,337 |
| | | | | | | | | |
| Uses of Funds: | | | | | | | | |
| Expenditures | \$ 73,882,996 | \$ 3,300,495 | \$ 3,944,689 | \$ - | \$ 4,115,000 | \$ 560,000 | \$ 500,000 | \$ 86,303,180 |
| Fund balance increase | <u>-</u> | <u>38,157</u> | <u>-</u> | <u>1,495,000</u> | <u>-</u> | <u>-</u> | <u>40,000</u> | <u>1,573,157</u> |
| Total Uses of Funds: | \$ 73,882,996 | \$ 3,338,652 | \$ 3,944,689 | \$ 1,495,000 | \$ 4,115,000 | \$ 560,000 | \$ 540,000 | \$ 87,876,337 |
| | | | | | | | | |
| Estimated End of Year | | | | | | | | |
| Fund Balance | \$ 5,052,953 | \$ 680,125 | \$ 681,855 | \$ 1 | \$ 571,898 | \$ 1 | \$ 213,207 | \$ 7,200,040 |

Prepared by the Business Office

**INDEPENDENT SCHOOL DISTRICT #831
ALL BUDGETS 2014-2015
EXECUTIVE SUMMARY**

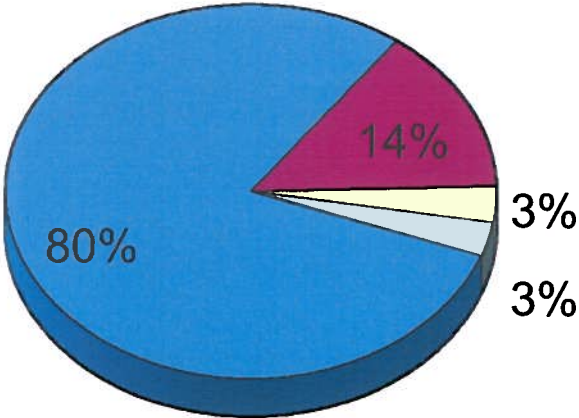
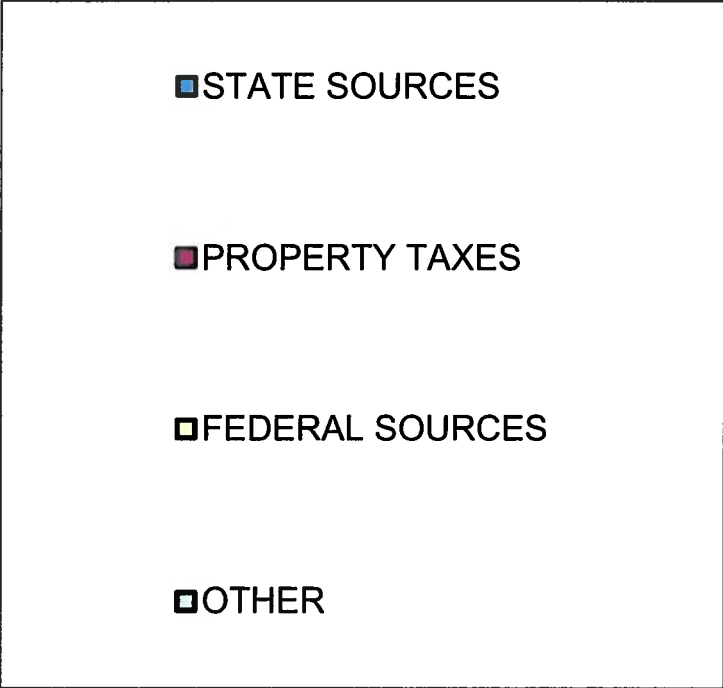
| | Fund Balances 6/30/14 | Revenue | Expenditures | Projected Balance 06/30/14 |
|-------------------------------------|--------------------------|----------------------|----------------------|----------------------------------|
| Unreserved | \$ 4,247,676 | \$ 68,196,407 | \$ 68,307,834 | \$ 4,136,249 |
| | - | - | - | - |
| UNRESERVED - UNDESIGNATED | <u>4,247,676</u> | <u>68,196,407</u> | <u>68,307,834</u> | <u>4,136,249</u> |
| Assigned for Subsequent Year | 2,175,162 | | 2,175,162 | - |
| Reserved for Severance | 1,002,121 | - | - | 1,002,121 |
| Reserved for Staff Development | - | | | - |
| Reserved for Learning & Development | - | 1,500,000 | 1,500,000 | - |
| Reserved for Health & Safety | (12,175) | 600,000 | 300,000 | 287,825 |
| Reserved for Deferred Maintenance | 184,351 | | - | 184,351 |
| Reserved for Operating Capital | 30,980 | 1,600,000 | 1,600,000 | 30,980 |
| Reserved for Co-Op | - | | | - |
| RESERVED | <u>3,380,439</u> | <u>3,700,000</u> | <u>5,575,162</u> | <u>1,505,277</u> |
| GENERAL FUND TOTAL | 7,628,115 | 71,896,407 | 73,882,996 | 5,641,526 |
| Food Service Fund | 680,125 | 3,338,652 | 3,300,495 | 718,282 |
| Comm. Srvs. Fund | 505,287 | 3,059,639 | 3,135,400 | 429,526 |
| ECFE | 129,364 | 471,395 | 439,119 | 161,640 |
| Pre-School | 15,509 | 148,396 | 149,896 | 14,009 |
| Unreserved | 38,945 | 35,000 | 35,000 | 38,945 |
| ABE | - | 153,830 | 150,274 | 3,556 |
| Non-Public | - | 35,000 | 35,000 | - |
| | <u>689,105</u> | <u>3,903,260</u> | <u>3,944,689</u> | <u>647,676</u> |
| Building Fund | (1,500,000) | 1,495,000 | - | (5,000) |
| Debt Service Fund | 571,898 | 4,107,900 | 4,115,000 | 564,798 |
| OPEB-Post Employment Debt Service | 163,092 | 532,100 | 560,000 | 135,192 |
| OPEB-Medical Payments | | 540,000 | 500,000 | |
| Trust & Agency Fund | 213,207 | - | - | 213,207 |
| TOTALS | <u>\$ 9,945,542</u> | <u>\$ 85,813,319</u> | <u>\$ 86,303,180</u> | <u>\$ 9,455,681</u> |

FOREST LAKE AREA SCHOOLS



GENERAL FUND HIGHLIGHTS

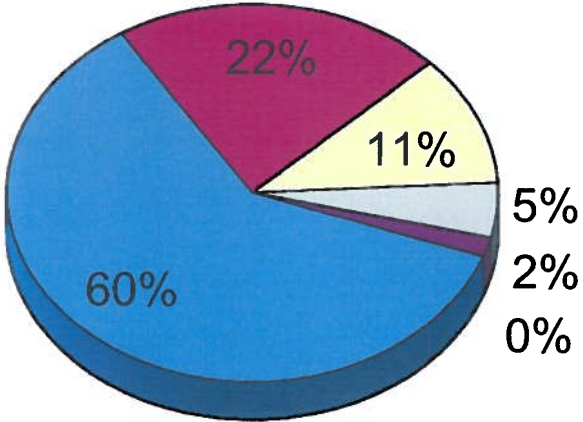
General Fund Revenue 14-15



| | | |
|-----------------|----|------------|
| STATE SOURCES | \$ | 57,198,707 |
| PROPERTY TAXES | | 10,370,000 |
| FEDERAL SOURCES | | 2,184,000 |
| OTHER | | 2,143,700 |
| | | 71,896,407 |

General Fund Expenditures 14-15

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



| | | |
|--------------------------|----|------------|
| SALARIES AND WAGES | \$ | 44,664,383 |
| EMPLOYEE BENEFITS | | 16,147,110 |
| PURCHASED SERVICES | | 8,311,531 |
| SUPPLIES & MATERIALS | | 3,496,718 |
| CAPITAL EXPENDITURE | | 1,187,644 |
| INTEREST & OTHER EXPENSE | | 75,610 |

73,882,996

FOREST LAKE AREA SCHOOLS

May 29, 2014

Schhol Year: 2014-2015

COMBINED STATEMENT OF REVENUES AND EXPENDITURES

School Year: 2014-2015

GENERAL FUND

| | ORIGINAL 2009-10 BUDGET | ORIGINAL 2010-11 BUDGET | ORIGINAL 2011-12 BUDGET | ORIGINAL 2012-13 BUDGET | REVISED 2012-13 BUDGET | ORIGINAL 2013-14 BUDGET | REVISED 2013-14 BUDGET | ORIGINAL 2014-15 BUDGET |
|---------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|
| REVENUES | | | | | | | | |
| STATE SOURCES | 49,139,314 | 47,316,600 | 48,491,000 | 49,540,000 | 51,207,400 | 52,627,400 | 52,422,400 | 57,198,707 |
| PROPERTY TAXES | 10,426,700 | 10,405,000 | 10,360,000 | 9,620,000 | 9,620,000 | 9,910,000 | 10,040,000 | 10,370,000 |
| FEDERAL SOURCES | 2,604,406 | 3,465,352 | 3,409,534 | 2,334,863 | 2,334,863 | 2,000,000 | 2,000,000 | 2,184,000 |
| OTHER | 1,487,400 | 1,387,000 | 1,516,700 | 1,806,700 | 1,823,000 | 1,588,300 | 2,021,603 | 2,143,700 |
| TOTAL REVENUE | 63,657,820 | 62,573,952 | 63,777,234 | 63,301,563 | 64,985,263 | 66,125,700 | 66,484,003 | 71,896,407 |
| EXPENDITURES | | | | | | | | |
| SALARIES AND WAGES | 39,924,045 | 38,988,252 | 37,849,844 | 39,155,281 | 39,654,601 | 40,450,948 | 41,051,005 | 44,664,383 |
| EMPLOYEE BENEFITS | 12,448,317 | 13,119,970 | 13,201,299 | 14,512,363 | 13,683,118 | 15,419,084 | 15,545,897 | 16,147,110 |
| PURCHASED SERVICES | 6,756,030 | 7,146,110 | 7,595,693 | 7,254,656 | 7,455,678 | 7,510,653 | 7,613,743 | 8,311,531 |
| SUPPLIES & MATERIALS | 3,083,852 | 2,986,248 | 3,369,908 | 3,123,133 | 2,589,267 | 3,561,142 | 3,550,285 | 3,496,718 |
| CAPITAL EXPENDITURE | 1,281,261 | 1,163,357 | 1,653,750 | 1,331,132 | 2,189,914 | 1,025,002 | 1,575,002 | 1,187,644 |
| INTEREST & DEBT SERVICE | 39,600 | 25,000 | 25,000 | 25,000 | 25,000 | 65,000 | 65,000 | 0 |
| OTHER EXPENSE | 124,715 | 145,015 | 81,040 | 75,160 | 75,160 | 72,660 | 72,360 | 75,610 |
| TOTAL EXPENDITURES | 63,657,820 | 63,573,952 | 63,776,534 | 65,476,725 | 65,672,738 | 68,104,489 | 69,473,292 | 73,882,996 |

Business Services

FOREST LAKE AREA SCHOOLS



DETAIL FOR ALL FUNDS

FOREST LAKE SCHOOLS #831
 REVENUE BUDGET ANALYSIS BY SOURCE
 FY 2014-15

| | | 2009-2010 | ORIGINAL | 2011-12 | 2012-13 | 2013-14 | REVISED | 2014-15 |
|---------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| FUND 1 | GENERAL | | | | | | | |
| * 001 | LEVY | 9,746,700 | 9,645,000 | 9,780,000 | 9,320,000 | 9,310,000 | 9,440,000 | 9,770,000 |
| * 009 | FISCAL DISPARITY | 500,000 | 400,000 | 400,000 | 300,000 | 600,000 | 600,000 | 600,000 |
| * 010 | COUNTY APPORTIONMENT | 180,000 | 180,000 | 180,000 | 0 | 0 | 0 | 0 |
| * 019 | MISC. COUNTY TAX REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * 020 | PROPERTY TAX SHIFT | | 180,000 | 0 | 0 | | | |
| ** | SRC SERIES TOTAL LOCAL TAXES | 10,426,700 | 10,405,000 | 10,360,000 | 9,620,000 | 9,910,000 | 10,040,000 | 10,370,000 |
| * 021 | FROM MN DISTRICT | 1,600 | 1,000 | 1,000 | 31,100 | 31,000 | 31,000 | 31,000 |
| ** | SRC SERIES TOTAL LOCAL REV OTH MN I | 1,600 | 1,000 | 1,000 | 31,100 | 31,000 | 31,000 | 31,000 |
| * 050 | FEES FROM PATRONS | 13,000 | 13,200 | 13,200 | 13,200 | 14,000 | 394,000 | 514,000 |
| * 060 | ADMISSION/STUD ACTS | 456,300 | 470,100 | 470,100 | 515,100 | 538,800 | 556,300 | 578,800 |
| * 071 | MED ASSISTANCE REV | 200,000 | 150,000 | 150,000 | 300,000 | 300,000 | 300,000 | 350,000 |
| * 072 | THIRD PARTY REV | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| ** | SRC SERIES TOTAL TUITIONS, FEES, ADM | 669,400 | 633,400 | 633,400 | 828,400 | 852,900 | 1,250,400 | 1,442,900 |
| * 092 | TEMP DEPOS/INVESTS | 250,000 | 200,000 | 50,000 | 50,000 | 60,000 | 60,000 | 70,000 |
| * 093 | RENT-SCHOOL FACILS | 70,000 | 70,000 | 70,000 | 70,000 | 50,000 | 52,500 | 70,000 |
| * 096 | GIFT/BEQUEST-LOCAL | 20,100 | 2,200 | 100 | 100 | 15,600 | 15,600 | 15,600 |
| * 099 | MISC LOCAL REVENUE | 392,100 | 392,600 | 674,400 | 739,400 | 461,400 | 479,703 | 457,300 |
| ** | SRC SERIES TOTAL OTHER LOCAL REVEN | 732,200 | 664,800 | 794,500 | 859,500 | 587,000 | 607,803 | 612,900 |
| * 201 | ENDOW FUND APPORTION | 250,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 |
| * 211 | GENERAL ED AID | 43,951,014 | 42,500,000 | 43,481,700 | 42,683,300 | 43,800,000 | 43,595,000 | 46,781,307 |
| * 212 | LITERACY AID | | | | | 500,000 | 500,000 | 600,000 |
| * 213 | SHARED TIME | 4,000 | 6,200 | 6,200 | 6,200 | 21,900 | 21,900 | 21,900 |
| * 227 | ABATEMENT AID | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| * 230 | HACA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * 232 | HOMESTEAD CREDIT | 154,000 | 140,000 | 0 | 0 | 0 | 0 | 0 |
| * 233 | EDUCATION AGRICULTURAL CREDIT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * 234 | HOMESTEAD/AG MKT VALUE CREDIT | 0 | 0 | 140,000 | 140,200 | 140,200 | 140,200 | 140,200 |
| * 236 | ADULT H S GRAD AID | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * 258 | HACA GUARANTEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * 299 | STATE AID ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ** | SRC SERIES TOTAL GEN STATE AIDS | 44,369,014 | 42,891,200 | 43,872,900 | 43,074,700 | 44,707,100 | 44,502,100 | 47,788,407 |

| | | 2009-2010 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15 |
|---------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| * 300 | STATE AIDS & GRANTS | 170,000 | 165,100 | 317,100 | 670,000 | 670,100 | 670,100 | 560,100 |
| * 307 | HEALTH & SAFETY AID | 0 | 0 | 0 | 0 | | | |
| * 310 | ASSURANCE OF MASTERY | 0 | 0 | 0 | 0 | | | |
| * 360 | SPEC EDUCATION AID | 4,600,000 | 4,260,000 | 4,300,000 | 5,345,000 | 6,800,000 | 7,250,000 | 8,400,000 |
| * 369 | MISC STATE REVENUE | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| * 370 | MISC REV/CFL | 200 | 200 | 200 | 450,100 | 450,100 | 100 | 450,100 |
| ** | SRC SERIES TOTAL STATE SUP PROGRAM | 4,770,300 | 4,425,400 | 4,617,400 | 6,465,200 | 7,920,300 | 7,920,300 | 9,410,300 |
| * 400 | FED AIDS THRU MDE FOR SPEC FIN | 2,592,663 | 3,454,330 | 3,388,649 | 2,325,000 | 1,995,000 | 1,995,000 | 2,179,000 |
| * 405 | FED AIDS - OTHER & FISCAL AGNT | 11,743 | 11,022 | 20,885 | 9,863 | 5,000 | 5,000 | 5,000 |
| * 408 | TITLE III - LEP GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * 420 | SPEC ED FEDERAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * 499 | MISC FE/MDE & SBTC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * 599 | MISC FED AID DIRECT | | | | | | | |
| ** | SRC SERIES TOTAL FED AID THRU MDE | 2,604,406 | 3,465,352 | 3,409,534 | 2,334,863 | 2,000,000 | 2,000,000 | 2,184,000 |
| * 621 | SALE SVCS/RESALE MAT | 83,200 | 87,700 | 87,700 | 87,700 | 106,900 | 106,900 | 56,900 |
| * 623 | REAL PROPERTY SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * 624 | SALE OF EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * 625 | INSURANCE RECOVERY | 1,000 | 100 | 100 | 100 | 25,000 | 25,000 | 0 |
| ** | SRC SERIES TOTAL SALES & OTH CONVEI | 84,200 | 87,800 | 87,800 | 87,800 | 131,900 | 131,900 | 56,900 |
| *650 | REALLOCATION TRANSFER | 0 | 0 | 0 | 0 | | | |
| ** | SRC SERIES TOTAL TRSFRR FROM OTHER | 0 | 0 | 0 | 0 | | | |
| TOTAL | | | | | | | | |
| FUND 1 | GENERAL | 63,657,820 | 62,573,952 | 63,776,534 | 63,301,563 | 66,140,200 | 66,483,503 | 71,896,407 |

| | | 2009-2010 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15 | |
|---------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|
| | | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | |
| | | | | | | | | | -1,250,000 |
| FUND 2 | FOOD SERVICE | | | | | | | | |
| * 092 | TEMP DEPOS/INVESTS | 30,000 | 20,000 | 20,000 | 2,000 | 2,000 | 2,000 | 0 | |
| * 099 | MISC LOCAL REVENUE | | | | | | | | |
| ** | SRC SERIES TOTAL OTHER LOCAL REVEN | 30,000 | 20,000 | 20,000 | 2,000 | 2,000 | 2,000 | 0 | |
| * 300 | STATE AIDS & GRANTS | 161,737 | 167,608 | 173,981 | 173,653 | 157,225 | 157,225 | 153,002 | |
| * 303 | KINDERGARTEN MILK | 7,500 | 0 | 0 | 0 | 10,000 | 10,000 | 0 | |
| * 370 | MISC REV/CFL | 0 | | | | | | | |
| ** | SRC SERIES TOTAL STATE SUP PROGRAM | 169,237 | 167,608 | 173,981 | 173,653 | 167,225 | 167,225 | 153,002 | |
| * 471 | SCHOOL LUNCH-FED | 175,303 | 175,735 | 179,563 | 176,647 | 214,015 | 214,015 | 191,246 | |
| * 472 | FREE/REDUCED LUNCH | 530,684 | 593,569 | 657,944 | 711,736 | 773,978 | 773,978 | 624,387 | |
| * 473 | COMMODITY CASH REBATE PRG | 22,000 | 25,000 | 25,000 | 25,000 | 50,000 | 50,000 | 70,000 | |
| * 474 | COMMODITY DISTRIB | 150,000 | 150,000 | 175,000 | 175,000 | 150,000 | 150,000 | 150,000 | |
| * 475 | SCHOOL MILK | 0 | 0 | 0 | 0 | | | | |
| * 476 | SCHOOL BREAKFAST | 111,964 | 124,322 | 134,779 | 145,496 | 145,351 | 145,351 | 133,351 | |
| * 477 | CASH IN LIEU COMMOD | | | | | | | | |
| ** | SRC SERIES TOTAL FED AID THRU MDE | 989,951 | 1,068,626 | 1,172,286 | 1,233,879 | 1,333,344 | 1,333,344 | 1,168,984 | |
| * 601 | SALES TO PUPILS | 2,456,404 | 2,331,384 | 2,337,009 | 2,305,723 | 2,224,587 | 2,224,587 | 1,964,087 | |
| * 606 | SALES TO ADULTS | 46,688 | 67,007 | 49,202 | 49,376 | 41,796 | 41,796 | 3,792 | |
| * 608 | SPEC FUNC FOOD SALES | 101,631 | 132,179 | 92,471 | 104,882 | 57,589 | 57,589 | 48,287 | |
| * 610 | REBATES | 2,000 | 2,000 | 2,000 | 0 | 2,000 | 2,000 | 500 | |
| * 625 | INSURANCE RECOVERY | | | | | | | | |
| ** | SRC SERIES TOTAL SALES & OTH CONVE | 2,606,723 | 2,532,570 | 2,480,682 | 2,459,981 | 2,325,972 | 2,325,972 | 2,016,666 | |
| TOTAL | | | | | | | | | |
| FUND 2 | FOOD SERVICE | 3,795,911 | 3,788,804 | 3,846,949 | 3,869,513 | 3,828,541 | 3,828,541 | 3,338,652 | |

| | | 2009-2010 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15 |
|---------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| FUND 4 | COMMUNITY SERVICE | | | | | | | |
| * 001 | LEVY | 630,359 | 731,666 | 796,039 | 811,245 | 759,322 | 759,322 | 809,091 |
| * 009 | FISCAL DISPARITIES | 56,000 | 40,000 | 45,000 | 69,000 | 71,000 | 71,000 | 77,000 |
| * 020 | PROPERTY TAX SHIFT | 0 | 0 | 0 | 0 | 15,500 | 15,500 | 0 |
| ** | SRC SERIES TOTAL LOCAL TAXES | 686,359 | 771,666 | 841,039 | 880,245 | 845,822 | 845,822 | 886,091 |
| * 040 | TUITION | 354,500 | 454,500 | 521,700 | 511,500 | 5,850 | 5,850 | 3,800 |
| * 050 | FEES FROM PATRONS | 2,168,865 | 2,314,318 | 2,429,310 | 2,070,673 | 2,248,438 | 2,248,438 | 2,363,011 |
| * 060 | ADMISSION FEES | 14,000 | 20,000 | 15,000 | 16,000 | 17,000 | 17,000 | 16,800 |
| ** | SRC SERIES TOTAL TUITIONS, FEES, ADM | 2,537,365 | 2,788,818 | 2,966,010 | 2,598,173 | 2,271,288 | 2,271,288 | 2,383,611 |
| * 092 | TEMP DEPOS/INVESTS | 20,000 | 22,000 | 12,000 | 3,500 | 3,000 | 3,000 | 1,500 |
| * 093 | RENTAL SCHOOL FACILITIES | 5,150 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,200 |
| * 096 | GIFT/BEQUEST-LOCAL | 25,600 | 26,700 | 8,400 | 5,400 | 15,400 | 15,400 | 5,400 |
| * 099 | MISC LOCAL REVENUE | 81,000 | 99,900 | 76,700 | 57,216 | 62,000 | 62,000 | 109,000 |
| ** | SRC SERIES TOTAL OTHER LOCAL REVEN | 131,750 | 153,600 | 102,100 | 71,116 | 85,400 | 85,400 | 121,100 |
| * 227 | ABATEMENT AID | 1,716 | 997 | 711 | 0 | | | 2,000 |
| * 230/234 | HACA | 35,000 | 22,000 | 32,000 | 32,650 | 43,320 | 43,320 | 30,000 |
| * 258 | HACA GUARANTEE | 500 | 350 | 500 | 500 | 500 | 500 | 500 |
| * 298 | REV EQUITY ADJ | 0 | 0 | 0 | 0 | | | |
| * 299 | STATE AID ADJUSTMENT | 0 | 0 | 0 | 0 | | | 10,000 |
| ** | SRC SERIES TOTAL GEN STATE AIDS | 37,216 | 23,347 | 33,211 | 33,150 | 43,820 | 43,820 | 42,500 |
| * 300 | STATE AIDS & GRANTS | 274,150 | 293,600 | 298,032 | 304,000 | 306,089 | 306,089 | 303,384 |
| * 301 | NONPUBLIC STATE AID | 37,167 | 37,167 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| * 369 | MISC STATE REVENUE | 0 | 0 | 0 | 0 | | | |
| * 370 | MISC REV/CFL | 126,320 | 151,485 | 138,100 | 125,100 | 130,770 | 130,770 | 127,274 |
| ** | SRC SERIES TOTAL STATE SUP PROGRAM | 437,637 | 482,252 | 471,132 | 464,100 | 471,859 | 471,859 | 465,658 |
| * 400 | FED AID THRU MDE FOR SPEC FIN | 0 | 0 | 0 | 0 | | | |
| * 499 | MISC FED/MDE & SBTC | 0 | 0 | 0 | 0 | | | |
| ** | SRC SERIES TOTAL FED AID THRU MDE | 0 | 0 | 0 | 0 | | | |
| * 621 | SALE SVCS/RESALE MAT | 7,200 | 7,840 | 4,700 | 4,750 | 4,700 | 4,700 | 4,300 |
| * 625 | INSURANCE RECOVERY | | | | | | | |
| ** | SRC SERIES TOTAL SALES & OTH CONVEI | 7,200 | 7,840 | 4,700 | 4,750 | 4,700 | 4,700 | 4,300 |
| TOTAL | FUND 4 COMMUNITY SERVICE | 3,837,527 | 4,227,523 | 4,418,192 | 4,051,534 | 3,722,889 | 3,722,889 | 3,903,260 |

| | | 2009-2010 BUDGET | 2010-11 BUDGET | 2011-12 BUDGET | 2012-13 BUDGET | 2013-14 BUDGET | 2013-14 BUDGET | 2014-15 BUDGET |
|-------------------------|--|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND 6 | BUILDING CONSTRUCTION | | | | | | | |
| * 001 | PROPERTY TAX REVENUE | | | | | 1,500,000 | 1,500,000 | 1,495,000 |
| ** | SRC SERIES TOTAL TAX REVENUE | | | | | | | |
| * 092 | TEMP DEPOS/INVESTS | | | | | | | |
| * 099 | MISC LOCAL REVENUE | | | | | | | |
| ** | SRC SERIES TOTAL OTHER LOCAL REVENUE | | | | | | | |
| * 631 | CONSTRUCTION BONDS | | | | | | | |
| ** | SRC SERIES TOTAL PROCEEDS BONDS/LOANS | | | | | | | |
| TOTAL FUND 6 | BUILDING CONSTRUCTION | | | | | 1,500,000 | 1,500,000 | 1,495,000 |
| FUND 7 | DEBT SERVICE | | | | | | | |
| * 001 | LEVY | 3,363,870 | 4,100,000 | 3,896,000 | 3,896,000 | 3,400,000 | 3,400,000 | 3,800,000 |
| * 009 | FISCAL DIAPARITIES | 298,000 | 250,000 | 250,000 | 250,000 | 300,000 | 300,000 | 201,900 |
| * 019 | MISC. COUNTY TAX REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ** | SRC SERIES TOTAL LOCAL TAXES | 3,661,870 | 4,350,000 | 4,146,000 | 4,146,000 | 3,700,000 | 3,700,000 | 4,001,900 |
| * 092 | TEMP DEPOS/INVESTS | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 5,000 |
| * 099 | MISC LOCAL REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ** | SRC SERIES TOTAL OTHER LOCAL REVEN | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 5,000 |
| * 234 | HOMESTEAD MKT VALUE | 200,000 | 150,000 | 150,000 | 150,000 | 180,000 | 180,000 | 100,000 |
| * 258 | HACA GUARANTEE | 2,000 | 2,000 | 2,000 | 2,000 | 1,000 | 1,000 | 1,000 |
| ** | SRC SERIES TOTAL GEN STATE AIDS | 202,000 | 152,000 | 152,000 | 152,000 | 181,000 | 181,000 | 101,000 |
| * 309 | DEBT SERVICE EQUALIZATION AID | | | | | | | |
| ** | SRC SERIES TOTAL DEBT SERVICE EQUAL AID | | | | | | | |
| * 631 | CONSTRUCTION BONDS | | | | | | | |
| ** | SRC SERIES TOTAL PROCEEDS BONDS/LC | 0 | 0 | 0 | 0 | | | |
| TOTAL FUND 7 | DEBT SERVICE | 3,863,870 | 4,502,000 | 4,298,000 | 4,298,000 | 3,886,000 | 3,886,000 | 4,107,900 |

| | | 2009-2010 BUDGET | 2010-11 BUDGET | 2011-12 BUDGET | 2012-13 BUDGET | 2013-14 BUDGET | 2013-14 BUDGET | 2014-15 BUDGET |
|--------------------|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND 8 | TRUST (DO NOT USE AS OF 13-14) | | | | | | | |
| * 092 | TEMP DEPOS/INVESTS | | | | | | | |
| * 096 | GIFT/BEQUEST-LOCAL | | | | 14,500 | | | |
| * 099 | MISC LOCAL REVENUE | 405,000 | 5,000 | 5,000 | 0 | | | |
| ** | SRC SERIES TOTAL OTHER LOCAL REVEN | 405,000 | 5,000 | 5,000 | 14,500 | 0 | 0 | 0 |
| TOTAL | FUND 8 TRUST | 405,000 | 5,000 | 5,000 | 14,500 | 0 | 0 | 0 |
| FUND 43 | OPEB | | | | | | | |
| * 092 | TEMP DEPOS/INVESTS | | | | | 100,000 | 100,000 | 40,000 |
| * 096 | GIFT/BEQUEST-LOCAL | | | | | 0 | 0 | 500,000 |
| * 099 | MISC LOCAL REVENUE | | | | | 0 | 0 | 0 |
| ** | SRC SERIES TOTAL OTHER LOCAL REVENUE | | | | | 100,000 | 100,000 | 540,000 |
| TOTAL | FUND 43 | | | | | 100,000 | 100,000 | 540,000 |
| FUND 47 | OPEB DEBT SERVICE | | | | | | | |
| * 001 | PROPERTY TAX REVENUE | | | | | 460,000 | 460,000 | 460,000 |
| * 009 | FISCAL DISPARITY | | | | | 42,000 | 42,000 | 42,000 |
| * 234 | HOMESTEAD MARKET VALUE | | | | | 30,000 | 30,000 | 30,000 |
| * 258 | OTHER STATE CREDITS | | | | | 100 | 100 | 100 |
| ** | SRC SERIES TOTAL | | | | | 532,100 | 532,100 | 532,100 |
| TOTAL | FUND 47 | | | | | 532,100 | 532,100 | 532,100 |
| GRAND TOTAL | | 75,560,128 | 75,097,279 | 76,344,675 | 75,535,110 | 79,709,730 | 80,053,033 | 85,813,319 |

FOREST LAKE SCHOOLS #831
 EXPENDITURE BUDGET ANALYSIS BY EXPENDITURE CATEGORY
 FY 2014-15

| | | 2009-10 | 2010-11 | 2011-12 | ORIGINAL | 2013-14 | REVISED | 2014-15 |
|---------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | BUDGET | BUDGET | BUDGET | 2012-13 | BUDGET | 2013-14 | BUDGET |
| | | | | | BUDGET | | BUDGET | |
| FUND 1 | GENERAL | | | | | | | |
| * 110 | SAL-ADM,MGR,PRO | 2,954,905 | 3,018,157 | 2,910,043 | 2,925,718 | 3,026,065 | 3,086,065 | 3,208,723 |
| * 140 | SAL-LICENSED INSTR | 22,393,651 | 21,123,768 | 19,879,662 | 20,698,359 | 21,507,547 | 22,009,547 | 23,359,526 |
| * 141 | SAL-NON/LIC INSTR | 2,031,081 | 601,558 | 613,028 | 589,793 | 406,158 | 408,458 | 419,823 |
| * 142 | SAL LIC NURSE | 4,000 | 0 | 4,000 | 3,000 | 0 | 3,000 | 3,000 |
| * 143 | CLASSROOM SUPPORT - LICENSED | 2,797,035 | 1,087,861 | 793,397 | 951,483 | 938,891 | 909,391 | 1,845,140 |
| * 144 | CLASSROOM SUPPORT - UNLICENSED | 119,394 | 107,651 | 111,484 | 163,282 | 309,771 | 309,771 | 206,177 |
| * 145 | SUBSTITUTE TEACHERS SALARIES | 732,685 | 676,386 | 779,576 | 838,324 | 719,050 | 716,550 | 821,895 |
| * 146 | SUBSTITUTE PARAS | 13,500 | 13,500 | 20,500 | 20,500 | 20,300 | 20,300 | 70,400 |
| * 150 | PHYSICAL THERAPIST | | 77,388 | 41,276 | 58,883 | 60,355 | 60,355 | 61,502 |
| * 151 | OCCUPATIONAL THERAPIST | | 190,353 | 191,761 | 212,048 | 220,310 | 220,310 | 220,248 |
| * 152 | ED SPEECH THERAPIST/LANG PATH | | 675,437 | 587,376 | 625,176 | 656,121 | 656,121 | 606,720 |
| * 154 | SCHOOL NURSE | | 92,420 | 128,386 | 141,142 | 135,705 | 135,705 | 145,368 |
| * 155 | LICENSED NURSING SERVICES | | 321,195 | 299,052 | 291,433 | 257,693 | 257,693 | 371,755 |
| * 156 | SCHOOL SOCIAL WORKER | | 165,368 | 165,976 | 187,632 | 188,798 | 188,798 | 199,268 |
| * 157 | SCHOOL PSYCHOLOGIST | | 379,932 | 381,152 | 349,046 | 341,908 | 341,908 | 581,088 |
| * 159 | MENTAL HEALTH BEHAVIOR AIDE | | | | | | 0 | 51,396 |
| * 161 | PARA/PCA | | 1,545,459 | 1,728,945 | 1,764,763 | 1,847,691 | 1,847,691 | 1,784,399 |
| * 164 | DEAF INTERPRETER | | 79,966 | 78,149 | 131,642 | 103,921 | 103,921 | 86,077 |
| * 165 | SCHOOL COUNSELOR | | 524,006 | 530,007 | 587,531 | 632,368 | 632,368 | 786,988 |
| * 167 | DAPE SPECIALIST | | | 177,209 | 138,938 | 98,994 | 98,994 | 151,595 |
| * 170 | SAL-SEC,CLERK,OTHER | 6,641,455 | 6,464,515 | 6,444,456 | 6,607,432 | 6,296,190 | 6,695,070 | 7,064,735 |
| * 185 | OTHER - LICENSED EMPLOYEES | 1,153,339 | 856,332 | 1,197,409 | 1,202,156 | 1,582,613 | 1,459,953 | 1,585,704 |
| * 186 | OTHER- NON LICENSED EMPLOYEES | | | | | 458,499 | 247,036 | 390,856 |
| * 191 | SEV/SICK LV UNFUNDED | 1,000,000 | 900,000 | 700,000 | 580,000 | 580,000 | 580,000 | 580,000 |
| * 199 | SALARY ADJUSTMENTS | 83,000 | 87,000 | 87,000 | 87,000 | 62,000 | 62,000 | 62,000 |
| ** | OBJ SERIES TOTAL SALARIES AND WAGES | 39,924,045 | 38,988,252 | 37,849,844 | 39,155,281 | 40,450,948 | 41,051,005 | 44,664,383 |
| * 210 | FICA/MEDICARE | 2,824,955 | 2,960,552 | 2,839,510 | 2,868,146 | 2,966,507 | 2,971,507 | 3,198,278 |
| * 214 | PERA | 649,805 | 730,090 | 757,115 | 702,134 | 698,035 | 740,035 | 743,287 |
| * 218 | TRA | 1,504,597 | 1,558,980 | 1,591,534 | 1,797,178 | 2,034,584 | 2,072,584 | 2,351,864 |
| * 220 | GRP HOSP/ MAJ MED | 6,295,155 | 6,602,669 | 6,759,779 | 8,236,545 | 8,713,204 | 8,753,204 | 8,723,418 |
| * 250 | TSA / MINN DEFER COMP PLAN | 501,498 | 503,409 | 498,107 | 498,496 | 533,864 | 533,864 | 738,653 |
| * 270 | WORKERS COMPENSATION | 341,000 | 341,250 | 340,000 | 260,000 | 270,000 | 270,000 | 180,000 |
| * 280 | UNEMPLOYMENT COMP. | 30,000 | 100,000 | 100,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| * 299 | OTHER BENEFITS | 301,307 | 323,020 | 315,254 | 99,864 | 152,890 | 154,703 | 161,610 |
| ** | OBJ SERIES TOTAL EMPLOYEE BENEFITS | 12,448,317 | 13,119,970 | 13,201,299 | 14,512,363 | 15,419,084 | 15,545,897 | 16,147,110 |
| * 303 | CONTRACTED SERVICES | | | 603,333 | 382,178 | 32,010 | 32,010 | 32,010 |
| * 305 | OUTSOURCE FEES/FEES FOR SERVC | 1,189,005 | 1,580,344 | 998,520 | 1,106,955 | 1,303,745 | 1,309,216 | 1,427,177 |
| * 316 | DATA PROCESSING SERVICES | 41,200 | 36,200 | 36,200 | 36,200 | 26,200 | 26,200 | 20,000 |
| * 320 | COMMUNICATIONS/PHONE | 204,455 | 206,205 | 214,305 | 158,455 | 197,850 | 197,850 | 197,850 |
| * 329 | POSTAGE & EXPRESS | 87,040 | 82,768 | 83,618 | 84,250 | 79,450 | 78,680 | 79,850 |
| * 330 | UTILITY SERVICES | 1,720,151 | 1,754,907 | 1,867,893 | 1,767,160 | 1,715,660 | 1,790,660 | 1,884,000 |
| * 340 | PROPERTY INSURANCE | 390,470 | 440,470 | 440,470 | 400,000 | 415,000 | 415,000 | 470,000 |
| * 350 | REPAIR&MAINT SERVICE | 414,619 | 379,228 | 542,858 | 458,106 | 463,846 | 482,935 | 587,227 |

| | | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15 |
|---------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| * 360 | TRAN-CONTRACT/PUB | 365,093 | 408,346 | 414,200 | 604,753 | 594,573 | 594,573 | 620,460 |
| * 365 | INTERDEPT TRANS | 265,297 | 288,017 | 292,303 | 298,376 | 165,954 | 165,954 | 171,814 |
| * 366 | TRAVEL | 217,438 | 139,350 | 148,793 | 158,504 | 166,750 | 171,050 | 169,950 |
| * 368 | OUT-OF-STATE TRAVEL | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0 | 0 |
| * 369 | ENTRY FEES/STUDENT TRAVEL ALLOW | 44,085 | 42,675 | 43,700 | 10,325 | 43,975 | 43,975 | 44,075 |
| * 370 | RENTALS & LEASES | 1,015,000 | 1,341,600 | 1,445,000 | 1,283,404 | 1,736,650 | 1,736,650 | 1,931,200 |
| * 390 | TO OTHER MN DISTRICT | 252,000 | 252,000 | 245,400 | 190,000 | 195,000 | 195,000 | 244,953 |
| * 391 | REIMB TO MN DISTRICT | 0 | 0 | 0 | 0 | | | |
| * 393 | CONTRACT SERV FOR PUPILS | 135,000 | 135,000 | 85,000 | 102,890 | 187,890 | 187,890 | 185,000 |
| * 394 | TO ED AGENCY-NONDIST | 413,177 | 57,000 | 132,100 | 211,100 | 186,100 | 186,100 | 245,965 |
| ** | OBJ SERIES TOTAL PURCHASED SERVICES | 6,756,030 | 7,146,110 | 7,595,693 | 7,254,656 | 7,510,653 | 7,613,743 | 8,311,531 |
| * 401 | GENERAL SUPPLIES | 983,754 | 1,111,707 | 1,194,491 | 1,141,087 | 1,267,168 | 1,261,233 | 1,264,980 |
| * 430 | INSTRUCTIONAL SUPPLY | 485,604 | 414,727 | 557,096 | 454,120 | 528,083 | 651,765 | 582,579 |
| * 433 | INSTRUCTIONAL SUPPLY-IND. | 111,510 | 78,854 | 106,261 | 115,751 | 167,826 | 133,257 | 138,279 |
| * 440 | FUELS | 788,400 | 713,300 | 840,050 | 764,650 | 881,850 | 881,850 | 883,990 |
| * 460 | TEXTBOOKS/WORKBOOKS | 509,078 | 477,100 | 477,100 | 472,750 | 497,650 | 402,650 | 412,900 |
| * 461 | STANDARDIZED TESTS | 135,000 | 135,000 | 135,000 | 115,000 | 160,000 | 160,000 | 160,000 |
| * 470 | LIBRARY BOOKS | 41,556 | 33,510 | 33,510 | 33,075 | 32,865 | 33,830 | 32,590 |
| * 490 | FOOD | 28,950 | 22,050 | 26,400 | 26,700 | 25,700 | 25,700 | 21,400 |
| ** | OBJ SERIES TOTAL SUPPLIES AND MATR'L | 3,083,852 | 2,986,248 | 3,369,908 | 3,123,133 | 3,561,142 | 3,550,285 | 3,496,718 |
| * 510 | SITE IMPROVEMENT | 115,000 | 340,000 | 55,000 | 0 | 0 | 150,000 | 60,000 |
| * 520 | BLDGS IMPROVEMENT | 589,100 | 148,773 | 725,000 | 299,700 | 330,000 | 730,000 | 154,700 |
| * 530 | EQUIPMENT PURCHASED | 519,707 | 617,125 | 818,750 | 941,283 | 634,002 | 634,002 | 675,544 |
| * 532 | TWO-WAY COMMUNICATE | 7,454 | 7,459 | 5,000 | 10,149 | 11,000 | 11,000 | 11,000 |
| * 535 | CAPITAL LEASE | | | | | | 0 | 120,000 |
| * 548 | ELIG PUPIL TRANS VEH PURCHASE | 0 | 0 | 0 | 30,000 | 0 | 0 | |
| * 555 | SPEC TECHNOLOGY EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 50,000 | 50,000 |
| * 580 | CAPITAL LEASE | 0 | 0 | 0 | 0 | 0 | 0 | 116,400 |
| * 590 | OTHER CAPITAL EXPEND | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 0 | 0 |
| ** | OBJ SERIES TOTAL CAPITAL EXPENDITURE | 1,281,261 | 1,163,357 | 1,653,750 | 1,331,132 | 1,025,002 | 1,575,002 | 1,187,644 |
| * 730 | LOANS REDEMPTION | 39,000 | 0 | 0 | 0 | | | |
| * 740 | LOAN INTEREST | 600 | 0 | 0 | 0 | 30,000 | 30,000 | 0 |
| * 790 | OTHER DEBT SERVICE | 0 | 25,000 | 25,000 | 25,000 | 35,000 | 35,000 | 0 |
| ** | OBJ SERIES TOTAL OTHER EXPENSE | 39,600 | 25,000 | 25,000 | 25,000 | 65,000 | 65,000 | 0 |
| * 820 | DUES & MEMBERSHIPS | 72,390 | 66,690 | 65,715 | 69,835 | 65,335 | 65,035 | 70,285 |
| * 895 | INDIRECT COSTS | | | 8,000 | 0 | 2,000 | 2,000 | 0 |
| * 896 | TAXES | 52,000 | 78,000 | 7,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| * 899 | MISC OTHER EXPENSE | 325 | 325 | 325 | 325 | 325 | 325 | 325 |
| ** | OBJ SERIES TOTAL OTHER EXPENSE | 124,715 | 145,015 | 81,040 | 75,160 | 72,660 | 72,360 | 75,610 |
| TOTAL | | | | | | | | |
| FUND 1 | GENERAL | 63,657,820 | 63,573,952 | 63,776,534 | 65,476,725 | 68,104,489 | 69,473,292 | 73,882,996 |

| | | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15 |
|---------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| FUND 2 | FOOD SERVICE | | | | | | | |
| * 110 | SAL-ADM,MGR,PRO | 73,500 | 73,000 | 70,000 | 70,000 | 70,000 | 70,000 | 75,036 |
| * 170 | SAL-SEC,CLERK,OTHER | 1,144,900 | 1,175,500 | 1,184,500 | 1,170,500 | 1,199,683 | 1,199,683 | 1,150,939 |
| * 191 | SEV/SICK LV | 0 | | | | 4,000 | 4,000 | 18,981 |
| ** | OBJ SERIES TOTAL SALARIES AND WAGES | 1,218,400 | 1,248,500 | 1,254,500 | 1,240,500 | 1,273,683 | 1,273,683 | 1,244,956 |
| * 210 | FICA/MEDICARE | 89,750 | 100,000 | 101,624 | 101,589 | 101,700 | 101,700 | 97,348 |
| * 214 | PERA | 70,000 | 91,000 | 96,311 | 96,273 | 96,320 | 96,320 | 92,347 |
| * 220 | GRP HOSP/ MAJ MED | 153,400 | 129,200 | 125,249 | 141,825 | 148,825 | 148,825 | 131,951 |
| * 250 | TSA / MINN DEFER COMP PLAN | 6,700 | 11,000 | 11,000 | 14,200 | 14,200 | 14,200 | 19,864 |
| * 270 | WORKERS COMPENSATION | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 32,000 |
| * 299 | OTHER BENEFITS | 12,000 | 12,800 | 12,500 | 12,700 | 12,700 | 12,700 | 5,000 |
| ** | OBJ SERIES TOTAL EMPLOYEE BENEFITS | 356,850 | 369,000 | 371,684 | 391,587 | 398,745 | 398,745 | 378,510 |
| * 305 | OUTSOURCE FEES/FEES FOR SERVC | 60,200 | 85,200 | 110,000 | 87,400 | 87,400 | 87,400 | 86,540 |
| * 320 | COMMUNICATIONS/PHONE | 0 | 0 | 0 | 0 | | | |
| * 329 | POSTAGE & EXPRESS | 1,100 | 1,200 | 1,700 | 3,000 | 3,000 | 3,000 | 776 |
| * 330 | UTILITY SERVICES | 0 | 0 | 0 | 0 | | | |
| * 340 | PROPERTY INSURANCE | 0 | 0 | 0 | 0 | | | 1,050 |
| * 350 | REPAIR&MAINT SERVICE | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 35,000 |
| * 366 | TRAVEL | 25,000 | 20,000 | 20,000 | 20,000 | 2,500 | 2,500 | 4,000 |
| * 370 | RENTALS & LEASES | 0 | 0 | 0 | | | | |
| ** | OBJ SERIES TOTAL PURCHASED SERVICES | 136,300 | 156,400 | 181,700 | 160,400 | 142,900 | 142,900 | 127,366 |
| * 401 | GENERAL SUPPLIES | 120,500 | 115,000 | 97,500 | 71,000 | 115,000 | 115,000 | 48,344 |
| * 433 | INSTRUCTIONAL SUPPLY-IND. | 0 | 0 | 0 | | | | |
| * 440 | FUELS | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| * 490 | FOOD/OTHER | 1,375,000 | 1,425,000 | 1,459,533 | 1,459,531 | 1,460,000 | 1,460,000 | 1,078,891 |
| * 491 | COMMODITIES | 175,000 | 150,000 | 175,000 | 175,000 | 150,000 | 150,000 | 150,000 |
| * 495 | MILK | 250,000 | 235,000 | 240,000 | 240,000 | 220,000 | 220,000 | 199,328 |
| ** | OBJ SERIES TOTAL SUPPLIES AND MATR'L | 1,923,500 | 1,928,000 | 1,975,033 | 1,948,531 | 1,948,000 | 1,948,000 | 1,479,563 |
| * 520 | BLDGS IMPROVEMENT | 50,000 | 50,000 | 25,000 | 50,000 | 20,000 | 20,000 | 10,000 |
| * 530 | EQUIPMENT PURCHASED | 50,000 | 25,000 | 25,000 | 50,000 | 20,000 | 20,000 | 50,000 |
| * 555 | SPEC TECH EQUIPMENT | 10,000 | 5,000 | 3,500 | 20,000 | 3,875 | 3,875 | 9,000 |
| * 590 | OTHER CAPITAL EXPEND | 0 | 0 | 0 | | | | |
| ** | OBJ SERIES TOTAL CAPITAL EXPENDITURE | 110,000 | 80,000 | 53,500 | 120,000 | 43,875 | 43,875 | 69,000 |
| * 820 | DUES & MEMBERSHIPS | 2,000 | 2,000 | 2,000 | 2,000 | 751 | 751 | 900 |
| * 896 | TAXES | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 200 |
| * 899 | MISC OTHER EXPENSE | | | | | | | |
| ** | OBJ SERIES TOTAL OTHER EXPENSE | 4,000 | 4,000 | 4,000 | 4,000 | 2,751 | 2,751 | 1,100 |
| TOTAL FUND 2 | FOOD SERVICE | 3,749,050 | 3,785,900 | 3,840,417 | 3,865,018 | 3,809,954 | 3,809,954 | 3,300,495 |

| | | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15 |
|---------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| FUND 4 | COMMUNITY SERVICE | | | | | | | |
| * 110 | SAL-ADM,MGR,PRO | 140,010 | 164,826 | 164,526 | 165,822 | 155,224 | 155,224 | 149,858 |
| * 120 | SAL SUPV | 86,500 | 87,000 | 78,300 | 82,000 | 81,500 | 81,500 | 81,500 |
| * 140 | SAL-LICENSED INSTR | 610,500 | 620,600 | 727,540 | 662,990 | 308,500 | 308,500 | 313,250 |
| * 141 | SAL-NON/LIC INSTR | 131,000 | 100,000 | 91,500 | 103,650 | 109,000 | 109,000 | 179,250 |
| * 143 | CLASSROOM SUPPORT - LICENSED | 3,640 | 3,640 | 3,640 | 3,640 | 3,640 | 3,640 | 3,640 |
| * 144 | CLASSROOM SUPPORT - UNLICENSED | 71,000 | 67,200 | 55,000 | 82,000 | 86,150 | 86,150 | 25,000 |
| * 145 | SAL LICENSED SUB | 1,000 | 1,500 | 2,000 | 1,000 | 3,000 | 3,000 | 2,500 |
| * 170 | SAL-SEC,CLERK,OTHER | 1,457,152 | 1,498,493 | 1,553,158 | 1,506,914 | 1,140,921 | 1,140,921 | 1,551,937 |
| * 185 | OTHER | 138,545 | 222,856 | 207,791 | 186,882 | 603,862 | 603,862 | 207,778 |
| * 191 | SEV/SICK LV UNFUNDED | 0 | | | | | | |
| ** | OBJ SERIES TOTAL SALARIES AND WAGES | 2,639,347 | 2,766,115 | 2,883,455 | 2,794,898 | 2,491,797 | 2,491,797 | 2,514,713 |
| * 210 | FICA/MEDICARE | 200,377 | 207,375 | 214,998 | 212,240 | 186,537 | 186,537 | 184,985 |
| * 214 | PERA | 109,991 | 117,809 | 115,596 | 118,974 | 125,529 | 125,529 | 132,158 |
| * 218 | TRA | 46,325 | 53,268 | 62,510 | 55,856 | 29,684 | 29,684 | 42,004 |
| * 220 | GRP HOSP/ MAJ MED | 325,501 | 250,947 | 333,123 | 320,996 | 318,149 | 318,149 | 316,718 |
| * 230 | DENTAL | | | | | | | 17,123 |
| * 240 | LIFE INSURANCE | | | | | | | 4,707 |
| * 250 | TSA / MINN DEFER COMP PLAN | 14,636 | 16,750 | 16,500 | 17,100 | 20,825 | 20,825 | 22,170 |
| * 270 | WORKERS COMPENSATION | 88,785 | 82,200 | 71,575 | 66,860 | 49,601 | 49,601 | 47,448 |
| * 280 | REEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | | | 0 |
| * 299 | OTHER BENEFITS | 50 | 1,200 | 1,200 | 3,700 | 3,600 | 3,600 | 4,225 |
| ** | OBJ SERIES TOTAL EMPLOYEE BENEFITS | 785,665 | 729,549 | 815,502 | 795,726 | 733,925 | 733,925 | 771,538 |
| * 305 | OUTSOURCE FEES/FEES FOR SERVC | 245,135 | 296,849 | 272,825 | 250,675 | 304,920 | 304,920 | 316,543 |
| * 320 | COMMUNICATIONS/PHONE | 800 | 800 | 800 | 800 | 900 | 900 | 922 |
| * 329 | POSTAGE & EXPRESS | 12,700 | 11,910 | 11,205 | 11,535 | 10,515 | 10,515 | 12,047 |
| * 330 | UTILITY SERVICES | 41,860 | 51,050 | 39,850 | 36,700 | 33,850 | 33,850 | 33,872 |
| * 340 | PROPERTY INSURANCE | 1,650 | 1,550 | 2,400 | 2,400 | 2,400 | 2,400 | 1,600 |
| * 350 | REPAIR & MAINT SERVICE | 1,150 | 2,650 | 3,250 | 2,900 | 3,500 | 3,500 | 3,600 |
| * 360 | TRAN-CONTRACT/PRIV OR PUB | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * 365 | INTERDEPT TRANS. | 24,600 | 22,900 | 22,700 | 25,250 | 30,550 | 30,550 | 30,936 |
| * 366 | TRAVEL | 14,815 | 12,175 | 12,100 | 12,185 | 13,650 | 13,650 | 20,574 |
| * 369 | ENTRY FEES/STUDENT TRAV ALLOW | 100 | 100 | 100 | 100 | 100 | 100 | 4,100 |
| * 370 | RENTALS & LEASES | 3,150 | 1,500 | 1,500 | 2,500 | 2,800 | 2,800 | |
| ** | OBJ SERIES TOTAL PURCHASED SERVICES | 345,960 | 401,484 | 366,730 | 345,045 | 403,185 | 403,185 | 424,194 |
| * 401 | GENERAL SUPPLIES | 115,110 | 139,447 | 91,275 | 112,066 | 108,650 | 108,650 | 132,308 |
| * 430 | INSTRUCTIONAL SUPPLY | 5,370 | 71,754 | 5,150 | 4,800 | 9,185 | 9,185 | 24,562 |
| * 433 | INSTRUCTIONAL SUPPLY-IND. | 700 | 100 | 100 | 1,100 | 100 | 100 | 1,102 |
| * 440 | FUELS | 5,650 | 5,150 | 5,300 | 5,500 | 6,000 | 6,000 | 4,500 |
| * 460 | TEXTBOOKS/WORKBOOKS | 18,877 | 18,877 | 16,710 | 16,710 | 16,710 | 16,710 | 16,710 |
| * 461 | STANDARDIZED TESTS | 3,700 | 3,700 | 4,000 | 3,700 | 1,800 | 1,800 | 1,800 |
| * 490 | FOOD | 16,300 | 16,400 | 15,950 | 17,350 | 17,650 | 17,650 | 29,082 |
| ** | OBJ SERIES TOTAL SUPPLIES AND MATR'L | 165,707 | 255,428 | 138,485 | 161,226 | 160,095 | 160,095 | 210,064 |

| | | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15 |
|---------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| * 520 | BLDGS IMPROVEMENT | 0 | 0 | 0 | 0 | 0 | 0 | |
| * 530 | EQUIPMENT PURCHASED | 9,350 | 12,500 | 8,850 | 8,350 | 25,850 | 25,850 | 21,468 |
| ** | OBJ SERIES TOTAL CAPITAL EXPENDITURE | 9,350 | 12,500 | 8,850 | 8,350 | 25,850 | 25,850 | 21,468 |
| * 820 | DUES & MEMBERSHIPS | 2,050 | 2,650 | 2,700 | 2,500 | 2,700 | 2,700 | 2,712 |
| * 899 | MISC OTHER EXPENSE | 0 | 0 | 0 | | | | |
| ** | OBJ SERIES TOTAL OTHER EXPENSE | 2,050 | 2,650 | 2,700 | 2,500 | 2,700 | 2,700 | 2,712 |
| TOTAL | | | | | | | | |
| FUND 4 | COMMUNITY SERVICE | 3,948,079 | 4,167,726 | 4,215,722 | 4,107,745 | 3,817,552 | 3,817,552 | 3,944,689 |

| | | 2009-10 BUDGET | 2010-11 BUDGET | 2011-12 BUDGET | 2012-13 BUDGET | 2013-14 BUDGET | 2013-14 BUDGET | 2014-15 BUDGET |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND 6 | CONSTRUCTION | | | | | | | |
| * 305 | CONSULTING FEES | | | | | 300,000 | 300,000 | 0 |
| * 520 | BUILDINGS ACQUISITION | | | | | 1,200,000 | 1,200,000 | 0 |
| TOTAL FUND 6 | CONSTRUCTION | | | | | 1,500,000 | 1,500,000 | 0 |
| FUND 7 | DEBT SERVICE | | | | | | | |
| * 710 | BOND REDEMPTION | 2,410,000 | 2,815,000 | 2,990,000 | 2,990,000 | 3,090,000 | 3,090,000 | 3,090,000 |
| * 720 | BOND INTEREST | 1,585,000 | 1,730,000 | 1,660,000 | 1,191,750 | 965,000 | 965,000 | 1,000,000 |
| * 790 | OTHER DEBT SERVICE | 5,000 | 15,000 | 10,000 | 15,000 | 25,000 | 25,000 | 25,000 |
| ** | OBJ SERIES TOTAL DEBT SERVICE | 4,000,000 | 4,560,000 | 4,660,000 | 4,196,750 | 4,080,000 | 4,080,000 | 4,115,000 |
| TOTAL | | | | | | | | |
| * 920 | BOND REFUNDING PAYMENTS OBJ SERIES TOTAL TRANSFERS | 0 | 0 | 0 | 0 | | | |
| FUND 7 | DEBT SERVICE | 4,000,000 | 4,560,000 | 4,660,000 | 4,196,750 | 4,080,000 | 4,080,000 | 4,115,000 |
| FUND 8 - FUND 18 FOR 13-14 AND BEYOND, WHICH 18 CROSSWALKS TO FUND 01 | | | | | | | | |
| * 170 | SAL-SEC, CLERK, OTHER | 0 | | | | | | |
| ** | OBJ SERIES TOTAL SALARIES AND WAGES | 0 | 0 | 0 | 0 | | | |
| * 210 | FICA/MEDICARE | | | | | | | |
| * 214 | PERA | | | | | | | |
| * 299 | OTHER BENEFITS | 377,000 | | | | | | |
| ** | OBJ SERIES TOTAL EMPLOYEE BENEFITS | 377,000 | 0 | 0 | 0 | | | |
| * 305 | OUTSOURCING FEES/FEES FOR SERVICE | | | | | | | |
| * 365 | INTERDEPT TRANSPORT | 0 | | | | | | |
| ** | OBJ SERIES TOTAL PURCHASED SERVICES | 0 | 0 | 0 | 0 | | | |
| * 401 | GENERAL SUPPLIES | 20,822 | 11,100 | 12,577 | 55,541 | | | |
| * 430 | INSTRUCTIONAL SUPPLIES | 0 | | | | | | |
| * 490 | FOOD/OTHER | 0 | | | | | | |
| ** | OBJ SERIES TOTAL SUPPLIES AND MATR'L | 20,822 | 11,100 | 12,577 | 55,541 | | | |
| * 530 | EQUIPMENT PURCHASED | 0 | | | | | | |
| TOTAL FUND 8 | TRUST | 397,822 | 11,100 | 12,577 | 55,541 | 0 | 0 | 0 |

| | | 2009-10 BUDGET | 2010-11 BUDGET | 2011-12 BUDGET | 2012-13 BUDGET | 2013-14 BUDGET | 2013-14 BUDGET | 2014-15 BUDGET |
|--------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND 43 | OPEB - MEDICAL | | | | | | | |
| *220 | MEDICAL | | | | | 0 | 0 | 500,000 |
| TOTAL | | | | | | | | |
| FUND 43 | | | | | | 0 | 0 | 500,000 |
| FUND 47 | OPEB DEBT SERVICE | | | | | | | |
| * 710 | BOND REDEMPTION | | | | | 200,000 | 200,000 | 200,000 |
| * 720 | BOND INTEREST | | | | | 315,000 | 315,000 | 360,000 |
| * 790 | OTHER DEBT SERVICE | | | | | 0 | 0 | |
| TOTAL | | | | | | | | |
| FUND 47 | OPEB DEBT SERVICE | | | | | 515,000 | 515,000 | 560,000 |
| GRAND TOTAL | | 75,752,771 | 76,098,678 | 76,505,250 | 77,701,779 | 81,826,995 | 83,195,798 | 86,303,180 |