

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

May 29, 2014

AGENDA ITEM: 10.1

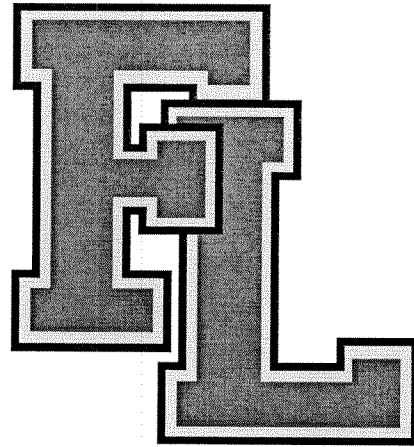
TOPIC: RECOMMENDATION TO APPROVE 2014-15 BUDGET

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: First reading.

FOREST LAKE AREA SCHOOLS



Proposed
REVENUE AND EXPENDITURE BUDGETS
SCHOOL YEAR 2014-2015

May 29, 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 -

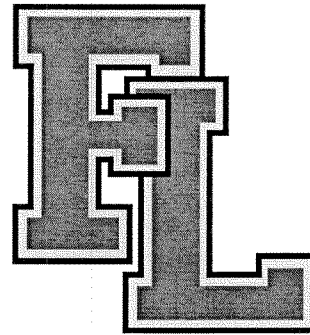
	<u>General Fund</u>	<u>Food Service</u>	<u>Community Ed</u>	<u>Construction</u>	<u>Debt Service</u>	<u>OPEB Debt</u>	<u>OPEB Medical</u>	<u>Total All Funds</u>
Sources of Funds:								
Revenue	\$ 71,896,407	\$ 3,338,652	\$ 3,903,260	\$ 1,495,000	\$ 4,107,900	\$ 532,100	\$ 540,000	\$ 85,813,319
Fund 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. Svcs. 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	\$ 9,945,542	\$ 85,813,319	\$ 86,303,180	\$ 9,455,681

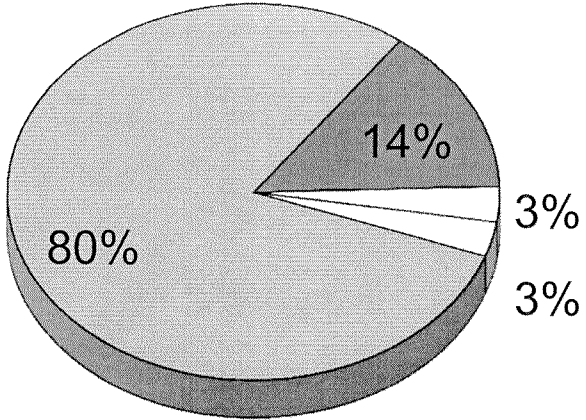
FOREST LAKE AREA SCHOOLS



GENERAL FUND HIGHLIGHTS

General Fund Revenue 14-15

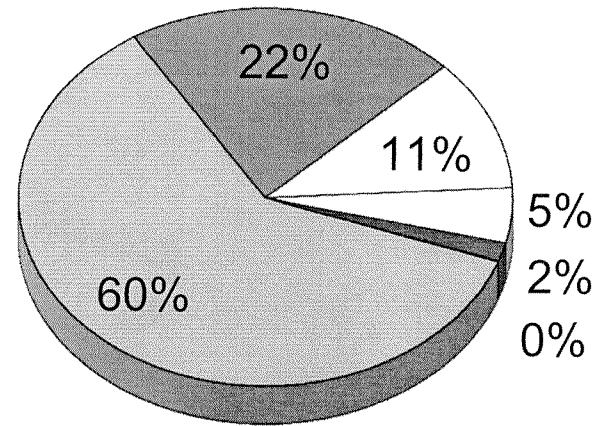
- ▣ STATE SOURCES
- ▣ PROPERTY TAXES
- ▣ FEDERAL SOURCES
- ▣ OTHER



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

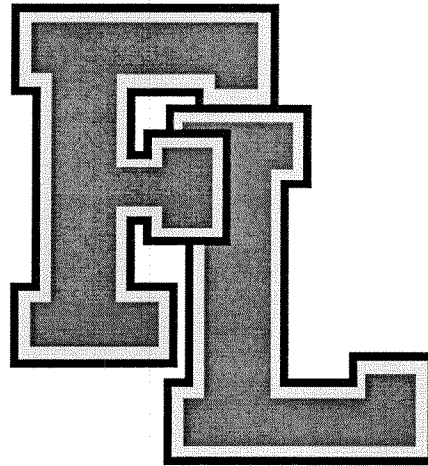
School Year: 2014-2015

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	2010-11	BUDGET	BUDGET	BUDGET	2013-14	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 T	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 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	2013-14 BUDGET	2014-15 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 TRSFR 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 CONVEI	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						
**	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			
**	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	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FUND 8	TRUST (DO NOT USE AS OF 13-14)							
* 092	TEMP DEPOS/INVESTS				14,500			
* 096	GIFT/BEQUEST-LOCAL				0			
* 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

FUND 4		2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	2013-14 BUDGET	2014-15 BUDGET
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	0	0	0	0			
	OBJ SERIES TOTAL TRANSFERS							
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						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						515,000	515,000	560,000
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