

Community Education Fund Balance

Minnesota State Law requires school districts to maintain separate accounts and reserved fund balances for the following categories:

Community Education Programs

Early Childhood Family Education Programs

School Readiness

The 6/30/2013 figures are the audited (KDV) fund balances for these categories:

	Actual June 30, 2013	13-14 Proj Net Change	Revised Proj. Ending Balance June 30, 2014	14-15 Budget Net Change	Revised Ending Balance June 30, 2015
Community Education Combined Reserved/Unreserved	431 \$ 138,066	\$ (61,324)	\$ 76,742	\$ (53,077)	\$ 23,665
Early Childhood Family Education Programs	432 \$ 28,276	\$ 15,275	\$ 43,551	\$ 475	\$ 44,026
School Readiness	444 \$ 10,495	\$ (7,137)	\$ 3,358	\$ (9,440)	\$ (6,082)
Adult Basic Education	447 \$ 12,505	\$ -	\$ 12,505	\$ (400)	\$ 12,105
Total	\$ 189,342	\$ (53,186)	\$ 136,156	\$ (62,442)	\$ 73,714

Community Education
2013-2014 Proposed Budget Program Totals

Program	2013-14 Projected			2014-15 Budget		
	Revenue	Expenditures	Difference	Revenue	Expenditures	Difference
Non Public School	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -
General Community Education	\$ 252,847	\$ 289,546	\$ (36,699.00)	\$ 247,164	\$ 273,500	\$ (26,336)
Aquatics	\$ 57,740	\$ 64,672	\$ (6,932.00)	\$ 61,000	\$ 65,600	\$ (4,600)
Drivers Education	\$ 141,000	\$ 128,765	\$ 12,235.00	\$ 145,000	\$ 140,800	\$ 4,200
Opening Doors - Adults with Disabilities	\$ 81,000	\$ 82,361	\$ (1,361.00)	\$ 83,000	\$ 83,000	\$ -
Adult Basic Education	\$ 75,000	\$ 75,000	\$ -	\$ 78,000	\$ 78,400	\$ (400)
KidKare	\$ 1,086,800	\$ 998,990	\$ 87,810.00	\$ 1,070,800	\$ 1,016,840	\$ 53,960
Little Kid Kare	\$ 235,000	\$ 351,207	\$ (116,207.00)	\$ 250,000	\$ 350,200	\$ (100,200)
ECFE	\$ 401,837	\$ 386,562	\$ 15,275.00	\$ 401,837	\$ 401,362	\$ 475
School Readiness	\$ 216,663	\$ 223,800	\$ (7,137.00)	\$ 215,360	\$ 224,800	\$ (9,440)
Early Childhood Screening	\$ 25,500	\$ 25,844	\$ (344.00)	\$ 28,945	\$ 25,400	\$ 3,545
Youth	\$ 475,603	\$ 458,206	\$ 17,397.00	\$ 468,755	\$ 449,081	\$ 19,674
Facility Use	\$ 122,500	\$ 128,845	\$ (6,345.00)	\$ 123,000	\$ 126,000	\$ (3,000)
ADED K	\$ 415,000	\$ 425,922	\$ (10,922.00)	\$ -	\$ -	\$ -
United for Youth	\$ 25,000	\$ 23,820	\$ 44.00	\$ 31,000	\$ 31,320	\$ (320)
TOTAL	3,636,490	3,688,540	\$ (53,186.00)	\$ 3,228,861	\$ 3,291,303	\$ (62,442)

**EXPENDITURES
DESCRIPTION**

**2013-2014 2013-2014 2014-2015
BUDGET PROJECTED BUDGET**

Non Public School

Medical Expenses	\$0	\$0	\$0	
Supplies				
Textbooks	\$25,000	\$25,000	\$25,000	
Total Non Public Pupils Expenditures	\$25,000	\$25,000	\$25,000	\$0

Preschool Screening 04-005-583-354-

Managerial Salary				
Certified Instruction Temp	\$11,000	\$12,144	\$11,000	
Non-Cert. Instruction Temp	\$4,500	\$3,500	\$4,000	
Clerical Salary Temp	\$4,000	\$4,000	\$4,000	
Postage	\$150	\$0	\$150	
Supplies	\$250	\$200	\$250	
Benefit Chargeback	\$6,000	\$6,000	\$6,000	
Total Preschool Screening	\$25,900	\$25,844	\$25,400	\$0

General Community Education 04-005-501-321-

Administration	\$50,000	\$51,685	\$52,000	
Secy/Clerical Salary	\$21,500	\$11,621	\$12,000	
Coordinators Salary	\$28,500	\$28,995	\$29,000	
Non-Certified Adult Ed Salary	\$2,000	\$2,000	\$2,000	
Workers Compensation	\$12,000	\$13,000	\$12,000	
Audit Expense	\$2,000	\$2,300	\$2,000	
Postage	\$1,000	\$8,000	\$1,000	
Telephone	\$1,000	\$600	\$1,000	
Travel	\$1,000	\$300	\$1,000	
Printing	\$8,000	\$8,000	\$8,000	
Repair and Maintenance	\$2,000	\$2,000	\$2,000	
Contracted Service	\$70,000	\$103,000	\$90,000	
Equipment	\$3,000	\$0	\$3,000	
Supplies	\$5,000	\$5,300	\$5,000	
Benefit Chargeback	\$55,000	\$50,000	\$50,000	
Dues and Fees	\$3,000	\$2,645	\$3,000	
Contingency	\$500	\$100	\$500	
Severance	\$0	\$0	\$0	
Total General Com. Ed. Expenditures	\$265,500	\$289,546	\$273,500	\$0

Aquatics Program 04-005-505-321-

Managerial Salary	\$26,900	\$26,500	\$26,900	
Non Certified Salary Pool	\$8,000	\$7,672	\$8,000	
Non Certified Salary Beach	\$0	\$0	\$0	
Non Certified Salary WIS	\$15,000	\$14,800	\$15,000	
Travel	\$300	\$300	\$300	
Advertising	\$0	\$900	\$900	
Supplies	\$3,000	\$1,000	\$1,000	
Benefit Chargeback	\$13,500	\$13,500	\$13,500	
Contingency	\$0	\$0	\$0	
Total Aquatics Program	\$66,700	\$64,672	\$65,600	

Drivers Training

BTW 04-005-507-321-

Administration	\$5,500	\$10,500	\$10,500	
Certified Instruction	\$78,000	\$71,000	\$75,000	
Printing	\$500	\$500	\$500	
Repair and Maintenance	\$3,000	\$500	\$1,000	
Car Purchase	\$0	\$8,000	\$8,000	
Supplies	\$100	\$200	\$100	
Benefit Chargeback	\$8,700	\$8,500	\$8,700	
Misc. Expenses	\$1,000	\$0	\$1,000	

Fuel	\$8,000	\$6,000	\$6,500
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Classroom 04-005-508-321-

Certified Instruction	\$18,000	\$16,500	\$18,000
Non-Certified Instruction	\$300	\$0	\$300
Printing	\$1,000	\$500	\$500
Contracted Services	\$4,800	\$3,525	\$3,700
Supplies	\$5,000	\$500	\$3,000
Benefit Chargebacks	\$3,000	\$2,500	\$3,000
Misc. Expenses	\$1,000	\$40	\$1,000

Total Driver's Training BTW/Classroom	\$137,900	\$128,765	\$140,800
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Adults with Disabilities 04-005-510-326-

Certified Instruction	\$0	\$0	\$0
NonCertified Instruction	\$11,500	\$11,000	\$11,000
Secy/Clerical Salary	\$10,600	\$10,600	\$10,600
Coordinators Salary	\$28,500	\$28,500	\$29,000
Building Supervision	\$500	\$0	\$500
Workers Compensation	\$0	\$0	\$0
Postage	\$500	\$500	\$500
Telephone	\$0	\$0	\$0
Travel	\$500	\$100	\$500
Printing	\$4,500	\$5,300	\$4,500
Rentals	\$500	\$0	\$500
Contracted Services	\$5,200	\$6,500	\$5,200
Equipment	\$500	\$200	\$500
Supplies	\$7,000	\$5,521	\$6,000
Benefit Chargeback	\$14,000	\$14,000	\$14,000
Dues and Fees	\$200	\$140	\$200
Contingency	\$0	\$0	\$0
SHIP grant			

Total Adults with Disabilities Expenditures	\$84,000	\$82,361	\$83,000
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Adult Basic Education 04-005-520-322

Administration	\$1,750	\$1,750	\$1,750
Certified Instruction	\$35,000	\$33,500	\$35,000
Non Certified Instruction	\$12,000	\$10,500	\$12,000
Printing	\$950	\$1,050	\$950
Repair and Maintenance	\$2,700	\$2,700	\$2,700
Equipment	\$1,000	\$500	\$1,000
General Supplies	\$5,000	\$5,000	\$5,000
Benefit Chargeback	\$20,000	\$20,000	\$20,000
Contingency	\$0	\$0	\$0

Total Adult Basic Education	\$78,400	\$75,000	\$78,400
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KidKare 04-005-570-321-

Includes Special Needs KidKare 04-005-570-798-

Administration	\$18,000	\$11,000	\$11,000
Coordinator	\$57,000	\$58,500	\$59,000
Non Certified Staff	\$600,000	\$650,000	\$650,000
Secretarial Salaries	\$9,500	\$14,140	\$14,140
Custodian OT	\$300	\$0	\$300
Workers Comp	\$5,000	\$0	\$5,000
Postage	\$1,750	\$1,750	\$1,750
Telephone	\$150	\$150	\$150
Travel	\$3,000	\$2,000	\$3,000
Printing	\$1,500	\$2,000	\$2,000
Repair and Maintenance	\$4,000	\$4,000	\$4,000
Contracted Service	\$10,000	\$5,800	\$10,000
Equipment	\$6,000	\$4,000	\$6,000
Supplies	\$22,000	\$26,000	\$26,000
Benefit Chargeback	\$160,000	\$166,000	\$168,000
Dues and Fees	\$1,000	\$1,500	\$1,500
Contingency	\$2,000	\$150	\$2,000

Purchase of Food	\$35,000	\$42,000	\$43,000
transportation	\$10,000	\$10,000	\$10,000
Total KidKare	\$946,200	\$998,990	\$1,016,840

Little KidKare 04-090-570-321-

Administration	\$0		\$0
Coordinator	\$38,000	\$38,000	\$38,000
Non Certified Staff	\$137,000	\$181,440	\$181,000
Secretarial Salaries			
Custodian OT	\$2,000	\$10,000	\$10,000
Postage			
Travel	\$500	\$500	\$500
Printing	\$500	\$1,100	\$500
Repair and Maintenance		\$100	
Contracted Service	\$1,000	\$2,000	\$2,000
Equipment	\$2,000	\$0	\$2,000
Interdept. Sal. Chargeback			
Supplies	\$10,000	\$7,000	\$10,000
Benefit Chargeback	\$55,000	\$76,000	\$76,000
Dues and Fees	\$0	\$1,867	\$2,000
Misc. Expenses		\$200	\$200
Contingency		\$0	\$0
Telephone		\$0	\$0
Purchase of Food	\$0	\$33,000	\$28,000
Total Little KidKare	\$246,000	\$351,207	\$350,200

Early Childhood Family Education 04-005-580-325-

ECFE LCTS Grant 04-005-580-799-

Administration	\$10,000	\$11,000	\$11,500
Certified Instruction	\$124,000	\$103,000	\$109,000
NonCertified Instruction	\$37,000	\$26,000	\$30,000
Secy/Clerical Salary	\$36,000	\$33,912	\$33,912
Custodial Salary	\$500	\$0	\$500
Home Visiting	\$24,000	\$25,000	\$22,000
Workers Compensation	\$2,500	\$0	\$2,500
Postage	\$1,000	\$1,000	\$1,000
Telephone	\$300	\$300	\$300
Travel	\$3,000	\$3,000	\$3,000
Printing	\$12,000	\$6,500	\$7,000
Coordinators Salary	\$59,000	\$59,000	\$62,000
Repair and Maintenance	\$13,000	\$13,000	\$10,000
Rentals	\$500	\$0	\$0
Contracted Services	\$8,000	\$4,700	\$5,000
Equipment	\$6,000	\$4,000	\$4,000
Supplies	\$14,000	\$11,000	\$12,000
Benefit Chargeback	\$70,000	\$82,000	\$85,000
Dues/Fees	\$650	\$650	\$650
Purchase of Food	\$1,000	\$2,500	\$2,000
Total Early Childhood Family Education	\$422,450	\$386,562	\$401,362

School Readiness 04-005-582-344-

Admin	\$0	\$6,700	\$6,800
Certified Instruction	\$139,000	\$130,000	\$133,000
Non-Certified Instruction	\$44,000	\$38,000	\$39,000
Secretary/Clerical Salary	\$0	\$0	\$0
Coordinator Salary	\$0	\$0	\$0
Supplies	\$2,000	\$100	\$1,000
Benefit Chargeback	\$45,000	\$49,000	\$45,000
Total School Readiness	\$230,000	\$223,800	\$224,800

Youth Development - Enrichment/Service

Youth Enrichment 04-700-585-332-

Administration	\$24,150	\$10,000	\$10,000
Managerial Salaries	\$53,400	\$52,400	\$53,400
Certified Instruction	\$28,000	\$33,000	\$28,000
NonCertified Instruction	\$62,000	\$60,000	\$62,000

Clerical	\$17,500	\$28,000	\$28,281
Work Comp	\$2,000	\$0	\$2,000
Postage	\$1,300	\$1,300	\$1,300
Telephone	\$500	\$500	\$500
Travel	\$500	\$1,500	\$500
Printing	\$5,000	\$5,000	\$5,000
Repair and Maintenance	\$800	\$0	\$800
Contracted Services	\$115,000	\$121,000	\$115,000
Supplies	\$60,000	\$72,817	\$60,000
Benefit Chargeback	\$52,000	\$50,000	\$52,000
Dues and Fees	\$400	\$400	\$400
Contingency	\$500	\$500	\$500
Food Purchased	\$1,000	\$0	\$1,000

Youth Service 04-700-585-362-

Managerial Salaries	\$11,000	\$11,999	\$11,000
Certified Instruction	\$2,000	\$0	\$2,000
NonCertified Instruction	\$4,000	\$3,300	\$4,000
Clerical	\$0	\$0	\$0
Work Comp	\$0	\$0	\$0
Postage	\$200	\$200	\$200
Telephone	\$0	\$0	\$0
Travel	\$500	\$0	\$500
Printing	\$500	\$500	\$500
Repair and Maintenance	\$200	\$140	\$200
Contracted Services	\$2,500	\$0	\$2,500
Supplies	\$500	\$100	\$500
Benefit Chargeback	\$5,500	\$5,000	\$5,500
Dues and Fees	\$500	\$100	\$500
Contingency	\$500	\$400	\$500
Food Purchased	\$500	\$50	\$500

Total Youth Development - Enrichment/Service	\$452,450	\$458,206	\$449,081
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Facility Use 04-005-590-181-

Administration	\$5,000	\$11,000	\$5,000
Managerial Salary	\$25,450	\$27,700	\$27,700
Building Supervision	\$34,000	\$34,195	\$34,000
Custodial OT	\$35,000	\$32,000	\$35,000
Printing	\$300	\$300	\$300
Repair and Maintenance	\$500	\$150	\$500
Benefit Chargeback	\$23,500	\$23,500	\$23,500
Contingency	\$0	\$0	\$0

Total Facility Use	\$123,750	\$128,845	\$126,000
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ADED K

	\$20,993	\$20,282	\$0
	\$271,250	\$263,210	\$0
	\$35,950	\$33,550	0
	\$111,360	\$107,580	0
	\$1,300	\$1,300	0
ADED K	\$440,853	\$425,922	\$0

United for Youth

Certified Instruction	\$13,000	\$13,000	\$13,000
Travel	\$120	\$120	\$120
Printing	\$550	\$550	\$550
Contracted Services	\$15,000	\$7,500	\$15,000
Supplies	\$450	\$450	\$450
Benefit Chargeback	\$1,800	\$1,800	\$1,800
Contingency	\$400	\$400	\$400
United for Youth	\$31,320	\$23,820	\$31,320

\$3,576,423	\$3,688,540	\$3,291,303	\$0
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Difference

(\$3,576,423.00)

REVENUES

DESCRIPTION	2013-2014 BUDGET	2013-2014 PROJECTED	2014-2015 BUDGET
Non Public School 04-000-000-350-340-000			
Non Public Aid	\$25,000	\$25,000	\$25,000
Total Non Public School	\$25,000	\$25,000	\$25,000

General Community Education 04-005-501-321-

Fiscal Disparities			
CE Levy	\$169,700	\$172,117	\$172,664
Property Tax Shift			
Tuition/Fees	\$65,000	\$65,000	\$65,000
Interest Income	\$1,500	\$1,500	\$1,500
Transfer Other Funds			
Disparity Reduct \$1	\$2,964		
CE State Aid	\$0	\$0	\$0
Misc. Local Revenue	\$3,000	\$230	\$3,000
Grants and Donations	\$5,000	\$14,000	\$5,000
Total General Community Ed Revenue	\$247,164	\$252,847	\$247,164

Adults with Disabilities 04-005-000-326-

Levy-Buffalo	\$10,890	\$10,890	\$10,890
Levy from Other Districts	\$19,110	\$19,110	\$19,110
Tuition and Fees	\$24,000	\$21,000	\$23,000
State Aid	\$30,000	\$30,000	\$30,000
Grants and Donations	\$0	\$0	\$0
Total Adults with Disabilities Revenue	\$84,000	\$81,000	\$83,000

Preschool Screening 04-005-583-354-

Preschool Screening Transfer	\$0	\$0	\$0
Preschool Screening Aid	\$28,945	\$25,500	\$28,945
Total Preschool Screening	\$28,945	\$25,500	\$28,945

Aquatics 04-005-505-321-

Tuition/Fees	\$55,000	\$52,000	\$55,000
Rentals	\$2,000	\$2,400	\$2,500
Other Revenues-City	\$0	\$0	\$0
Mis. Local Rev - Open Swim	\$3,000	\$3,340	\$3,500
Total Aquatics	\$60,000	\$57,740	\$61,000

Drivers Training 04-005-507/508-321-187-000

BTW Tuition/Fees	\$110,000	\$110,000	\$110,000
Classroom Tuition/Fees	\$35,000	\$31,000	\$35,000
Total Drivers Training	\$145,000	\$141,000	\$145,000

Adult Basic Education 04-005-520-322-

Levy			
Misc. Local Revenue			
ABE Aid			
Revenue from Other Districts	\$78,400	\$75,000	\$78,000
Total Adult Basic Education	\$78,400	\$75,000	\$78,000

KidKare 04-005-570-321-

Extended Day Levy-Disabled	\$170,000	\$170,000	\$170,000
Tuition/Fees	\$815,000	\$900,000	\$900,000
Misc. Local Revenue	\$300	\$300	\$300
Grants and Donations	\$500	\$500	\$500
ADEDK	\$16,000	\$16,000	\$0
Total KidKare	\$1,001,800	\$1,086,800	\$1,070,800

Little KidKare 04-090-570-321-

Tuition/Fees	\$185,000	\$235,000	\$250,000
Misc. Local Revenue			
Grants and Donations	\$10,000	\$0	\$0
Total KidKare	\$195,000	\$235,000	\$250,000

ECFE 04-005-580-325-

ECFE Levy	\$109,710	\$109,710	\$105,958
Tuition/Fees	\$25,000	\$15,000	\$20,000
Misc. Local Revenue	\$0	\$0	\$0
ECFE State Aid	\$262,169	\$262,169	\$265,921
Grants and Donations	\$3,000	\$10,000	\$5,000
LCTS Revenue for ECFE	\$0	\$0	\$0
Home Visiting	\$4,958	\$4,958	\$4,958
Total ECFE	\$404,837	\$401,837	\$401,837

School Readiness 04-005-582-344-

Tuition/Fees	\$155,000	\$150,000	\$150,000
Misc. Local Revenue			
Learning Readiness State Aid	\$66,663	\$66,663	\$65,360
Total School Readiness	\$221,663	\$216,663	\$215,360

Youth Development - Enrichment/Service

Youth Enrichment 04-700-585-332-

Youth After School Enrichment Levy	\$28,003	\$28,003	\$27,898
Tuition and Fees	\$350,000	\$365,000	\$350,000
Misc. Local Revenue	\$47,000	\$46,000	\$47,000
Grants and Donations	\$0	\$0	

Youth Service 04-700-585-362-

Youth Development/Service Levy	\$32,100	\$32,100	\$31,857
Tuition and Fees	\$10,000	\$3,500	\$10,000
Grants and Donations	\$2,000	\$1,000	\$2,000
Total Youth Development/Service	\$469,103	\$475,603	\$468,755

Facility Use 04-005-590-321-

Rental Fees	\$69,000	\$68,000	\$69,000
Personnel Services	\$50,000	\$54,500	\$54,000
Total Facility Use	\$119,000	\$122,500	\$123,000
ADED K			
MISC LOCAL REVENUE	\$415,000	\$415,000	0
United for Youth	\$31,000	\$25,000	\$31,000
Total Community Education Revenue	\$3,525,912	\$3,636,490	\$3,228,861

Sources of Revenue

	2010-11		2011-12		2012-13		Projected 2013-14		Budget 2014-15	
Fees and Tuition	\$ 1,796,533	59.9%	\$ 2,034,179	62.0%	\$ 2,407,405	66.9%	\$ 2,503,400	68.8%	\$ 2,093,500	64.8%
State Aid	\$ 524,242	17.5%	\$ 519,540	15.8%	\$ 479,455	13.3%	\$ 484,332	13.3%	\$ 493,226	15.3%
Local Levy	\$ 551,409	18.4%	\$ 624,681	19.0%	\$ 583,616	16.2%	\$ 546,888	15.0%	\$ 543,335	16.8%
City	\$ 35,468	1.2%	\$ 38,498	1.2%	\$ 43,646	1.2%	\$ 46,000	1.3%	\$ 47,000	1.5%
Grants	\$ 76,133	2.5%	\$ 45,188	1.4%	\$ 68,193	1.9%	\$ 50,500	1.4%	\$ 43,500	1.3%
Other Misc. Sources	\$ 14,802	0.5%	\$ 18,248	0.6%	\$ 18,313	0.5%	\$ 5,370	0.1%	\$ 8,300	0.3%
TOTAL	\$ 2,998,587	100.0%	\$ 3,280,334	100.0%	\$ 3,600,627	100.0%	\$ 3,636,490	100.0%	\$ 3,228,861	100.0%