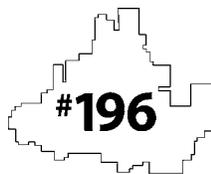


# 2009-10 Final Budget

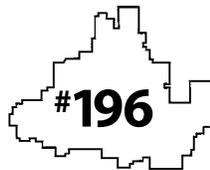


**INDEPENDENT SCHOOL DISTRICT 196**  
**Rosemount-Apple Valley-Eagan Public Schools**

*Educating our students to reach their full potential*

# A Budget Guide For Our Community

2009-10



**INDEPENDENT SCHOOL DISTRICT 196**  
**Rosemount-Apple Valley-Eagan Public Schools**

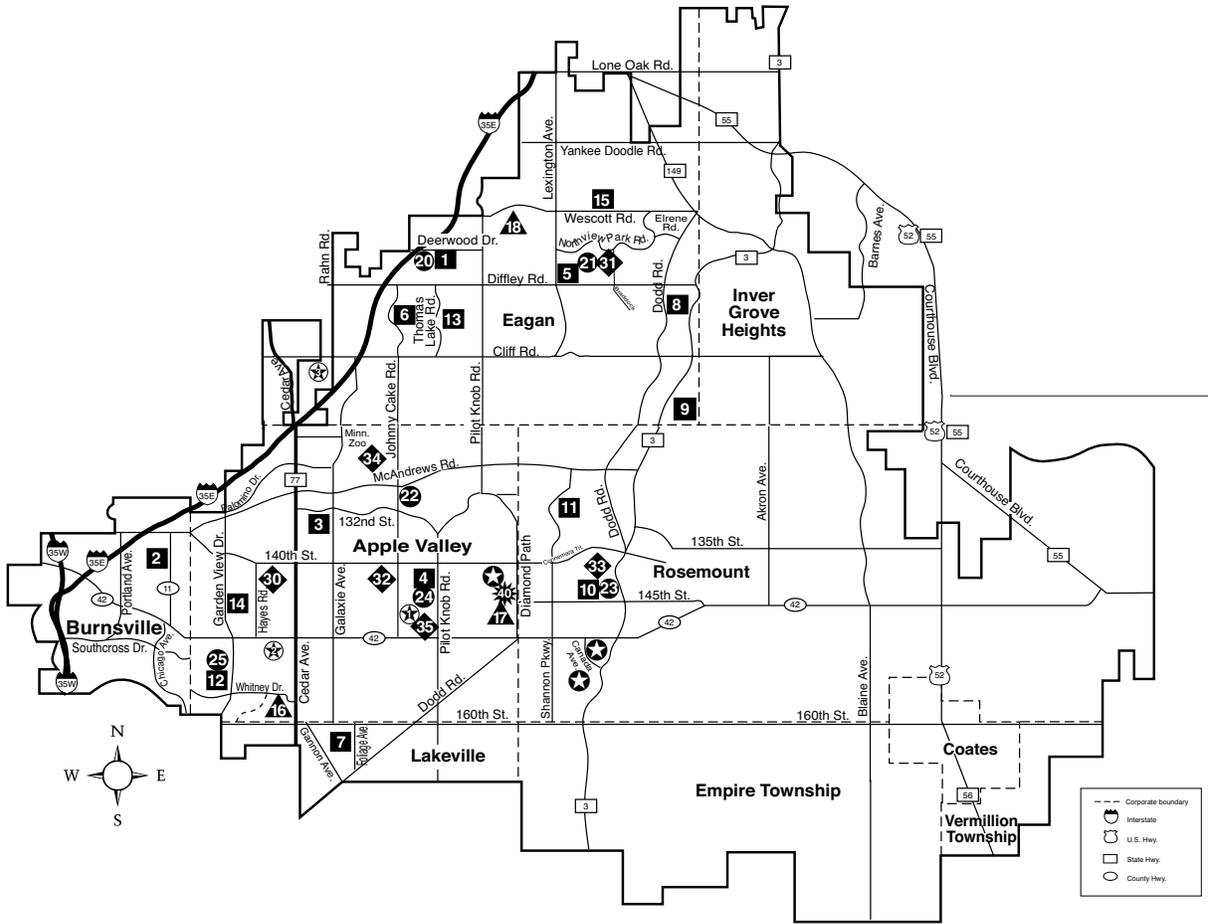
*Educating our students to reach their full potential*

# Our District



District 196 is a public school district in the southern Twin Cities, Minnesota serving approximately 27,500 students in early childhood programs through grade 12. The mostly suburban district covers 110 square miles in Dakota County and serves all or parts of the cities of Rosemount, Apple Valley, Eagan, Burnsville, Coates, Inver Grove Heights and Lakeville, and Empire and Vermillion townships. Total district population is approximately 148,000.

District 196 operates its programs in 34 facilities, including an Early Childhood Learning Center, 18 elementary schools, 6 middle schools, 4 comprehensive high schools, an optional high school for grades 11-12, an alternative high school, a school for students with special needs and two Adult Basic Education learning centers. The district also has three facilities for support staff.



**■ Elementary Schools**

- 1 Deerwood
- 2 Echo Park
- 3 Greenleaf
- 4 Highland
- 5 Northview
- 6 Oak Ridge
- 7 Parkview
- 8 Pinewood
- 9 Red Pine
- 10 Rosemount
- 11 Shannon Park
- 12 Southview
- 13 Thomas Lake
- 14 Westview
- 15 Woodland

**▲ Elementary Magnet Schools**

- 16 Cedar Park Science, Technology, Engineering and Math (STEM) School
- 17 Diamond Path School of International Studies
- 18 Glacier Hills School of Arts and Science

**● Middle Schools**

- 20 Black Hawk
- 21 Dakota Hills
- 22 Falcon Ridge
- 23 Rosemount
- 24 Scott Highlands
- 25 Valley

**◆ High Schools**

- 30 Apple Valley
- 31 Eagan
- 32 Eastview
- 33 Rosemount
- 34 School of Environmental Studies
- 35 Area Learning Center

**★ Special Education School**

- 40 Dakota Ridge

- ★ District Offices
- ★ Early Childhood Learning Center
- ★ Adult Basic Education Grace Site
- ★ Rahncliff Learning Center

# By the Numbers



For seven years in a row, District 196 has been selected to receive the Certificate of Excellence in Financial Reporting from the Association of School Business Officials (ASBO) International for excellence in the preparation and issuance of the district's Comprehensive Annual Financial Reports. The Certificate of Excellence is the highest recognition of school district financial operations given by ASBO.

District 196 has a total budget of \$354 million for the 2009-10 school year and a general fund operating budget of approximately \$298 million. On a per pupil basis, District 196 spending ranked 103rd of 340 Minnesota districts and was \$85 more than the statewide average in 2007-08, the most recent statewide figures available from the Minnesota Department of Education.

Each year more than 90 percent of District 196 graduates indicate plans to continue their education in college or vocational school. District 196 students consistently earn scholarships to colleges and universities throughout the United States, as well as appointments to the military academies.

The average age of the district's 18 elementary schools is 30 years, six middle schools 24 years and four comprehensive high schools 23 years. All District 196 schools received some upgrades, renovations and/or additions in the last five years, depending on the age and needs of each building, as part of a \$68 million bond referendum that was approved by district voters in June 2004. The district is able to keep its buildings well-maintained through eligibility for and participation in the state's Alternative Facilities Program.

District 196 received the Milestone Award in 2009 for exceeding \$500,000 in energy savings during the district's first two years participating in the Schools for Energy Efficiency (SEE) program, which focuses on low- and no-cost behavior changes that save energy and energy costs.

District 196 high school students won state speech championships in eight of 13 categories of competition and brought home more than one-third of all medals awarded at the State Speech Tournament in April 2009. At the National Forensic League Tournament in June, two district students won national titles in speech, two high schools earned School of Excellence Awards based on team performance, and one head coach was named National Coach of the Year.

In the 2008-09 school year, District 196 schools won seven team championships in academic, fine and performing arts, and athletic competitions. In addition, district students won 58 individual state and/or national titles in these competitions.

District 196 operates approximately 200 school buses, making it the largest district-owned bus fleet in Minnesota. The district provides bus transportation to approximately 23,500 of its 28,000 students. Each year, district bus drivers and chaperones travel more than 2.7 million miles transporting students safely to and from school.

Eight District 196 seniors earned National Achievement Awards in Writing in 2009 from the National Council of Teachers of English. They represented half of the 16 students in all of Minnesota that were selected to receive a National Achievement Award in Writing based on prepared and impromptu writing samples.

District 196 high schools offer 24 Advanced Placement (AP) courses for students taking college preparatory courses. In 2008-09, the College Board recognized 420 District 196 high school students for their performance on AP course exams that they took as juniors and seniors, including five who were named National AP Scholars. Students can earn college credit by scoring a 3 or higher (on a scale of 1 to 5) on optional AP exams they can take after completing a course.

During the 2008-09 school year, District 196 students who participated in the College in the Schools program earned 4,721 University of Minnesota credits valued at more than \$1.5 million.

Of the nearly 54,000 households in District 196, 41 percent have preschool and/or school-aged children living in them and 26 percent of the district's 150,000 residents are under age 18.

Nearly nine of 10 school-aged children who live in District 196 attend District 196 schools. The district's 89 percent "capture rate" of school-aged children living within the district is considered among the highest in the state.

Students of color represent more than 23 percent of enrollment in District 196 schools in 2009-10, compared to 24 percent of students statewide last year. The district's percentage of students of color has nearly doubled in the last 10 years.

In 2009-10, more than 16 percent of District 196 students receive free and/or reduced-price school meals based on National School Lunch Program qualification criteria. That compares to 33 percent of students in Minnesota last year. Each year, the district's award-winning Food and Nutrition Services Department serves more than 3.6 million meals.

In 2009-10, 10 District 196 seniors were named National Merit Scholarship semifinalists (top 1 percent of seniors nationwide) and another 33 seniors were named National Merit commended students (top 5 percent) based on their scores on the Preliminary Scholastic Aptitude Test/National Merit Scholarship Qualifying Test, which they took as juniors. Students named semifinalists have an opportunity to become finalists and compete for more than \$35 million in college scholarships.

# Our Students



District 196 has an increasingly diverse population of students with a variety of needs. It is the district's mission to educate all of our students to reach their full potential. Numbers below are based on the district's *October 1, 2009 Official Enrollment Report*.

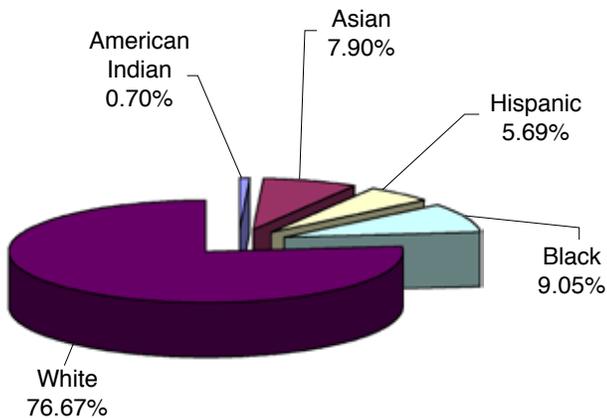
## Total Students: 27,447 (10-1-09)

- Fourth largest public school district in Minnesota
- Early Childhood Special Education: 440 (1.6% of students)
- Grades K - 5: 11,718 (42.7% of students)
- Grades 6 - 8: 6,234 (22.7% of students)
- Grades 9 - 12: 9,055 (33.0% of students)

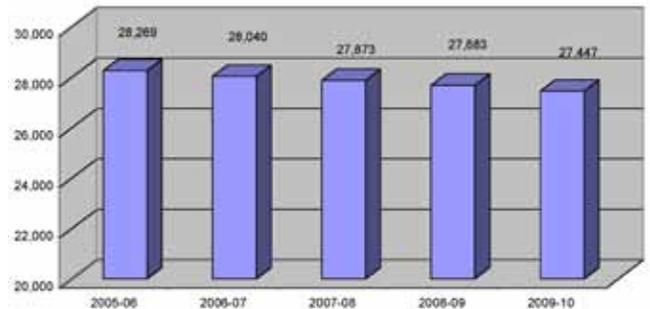
## Free and Reduced-Price School Meals

- 15.6% of District 196 students qualify to receive free and/or reduced-price school meals compared to 20.7% of students statewide

### Student Ethnicity



### 5-Year Enrollment History



District 196 enrollment has declined gradually, less than 1% per year, since the 2003-04 school year.

## English Language Learners (ELL): 1,310

- 4.8% of all students, compared to a 2007 Minnesota average of 8%
- More than 60 languages spoken by families living in the district

## Special Education: 4,308

- 15.7% of all students qualify to receive special education services, compared to a 2007 Minnesota average of 13.5%

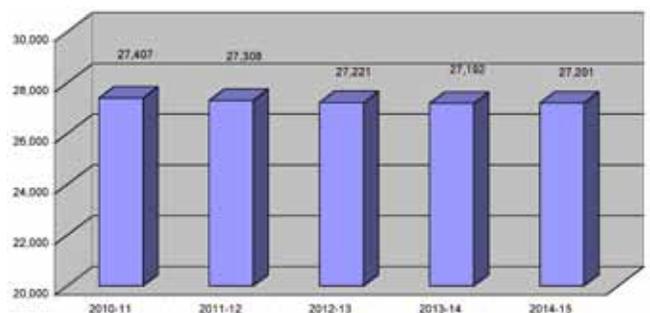
## Gifted and Talented: 2,313

- 8.4% of all students qualify to participate in the district's Gifted and Talented Program

## Federal Title I Program

- Eleven District 196 elementary schools receive federal Title I funds to expand and improve educational programs to meet the needs of educationally disadvantaged children

### 5-Year Enrollment Projections



District 196 enrollment is projected to remain stable over the next five years, declining less than 1% per year.

# Achievement



District 196 students have a tradition of outstanding achievement both in and out of the classroom. They win a large number of state and national awards in a variety of curricular and cocurricular competitions, and earn scholarships to colleges and universities throughout the country, as well as appointments to United States military academies.

District 196 students consistently score well above average on state and national assessments and graduate at a high rate (see below).

The Minnesota Comprehensive Assessments, Series II (MCA-II) are given annually to all students statewide in grades 3-8 (reading and math), grade 10 (reading) and grade 11 (math). The MCA-II are designed to measure district and student progress on teaching and learning the Minnesota Academic Standards which are required for graduation. Students who meet or exceed the standards are considered to be “proficient” in the subject areas.

### 2008-09 MCA - II Math - Percentage of Students Proficient or Better

Grade	3	4	5	6	7	8	11
<b>District 196</b>	<b>91.1%</b>	<b>85.4%</b>	<b>77.4%</b>	<b>69.7%</b>	<b>68.5%</b>	<b>61.6%</b>	<b>57.0%</b>
Minnesota	82%	75%	66%	64%	63%	60%	42%
Difference	+9.1%	+10.4%	+11.4%	+5.7%	+5.5%	+1.6%	+15.0%

### 2008-09 MCA - II Reading - Percentage of Students Proficient or Better

Grade	3	4	5	6	7	8	10
<b>District 196</b>	<b>86.1%</b>	<b>82.2%</b>	<b>81.3%</b>	<b>80.3%</b>	<b>73.9%</b>	<b>74.3%</b>	<b>85.0%</b>
Minnesota	78%	75%	72%	76%	65%	67%	74%
Difference	+8.1%	+7.2%	+9.3%	+4.3%	+8.9%	+7.3%	+11.0%

District 196 high school students in the class of 2009 scored well above state and national composite scores on the American College Test (ACT) entrance exam. The ACT average composite score for the district’s class of 2009 was 23.9, slightly higher than the previous year. The district average was 1.2 points higher than the Minnesota average of 22.7, which was highest in the nation among states where more than half of all college-bound students took the test.

### 2008 ACT Average Composite Scores

Year	District 196	State	National
2009	<b>23.9</b>	22.7	21.1
2008	<b>23.8</b>	22.6*	21.1
2007	<b>23.8</b>	22.5	21.2
2006	<b>23.3</b>	22.3	21.1
2005	<b>23.4</b>	22.3	20.9
2004	<b>23.5</b>	22.2	20.9

\* Highest average score nationally among states where more than half of all seniors took the ACT in 2008.

### High School Graduation Rates

	2003-04	2004-05	2005-06	2006-07	2007-08
<b>District 196</b>	<b>97%</b>	<b>96%</b>	<b>94%</b>	<b>95%</b>	<b>95%</b>
Minnesota	89%	90%	91%	91%	92%



# Our School Board and Staff

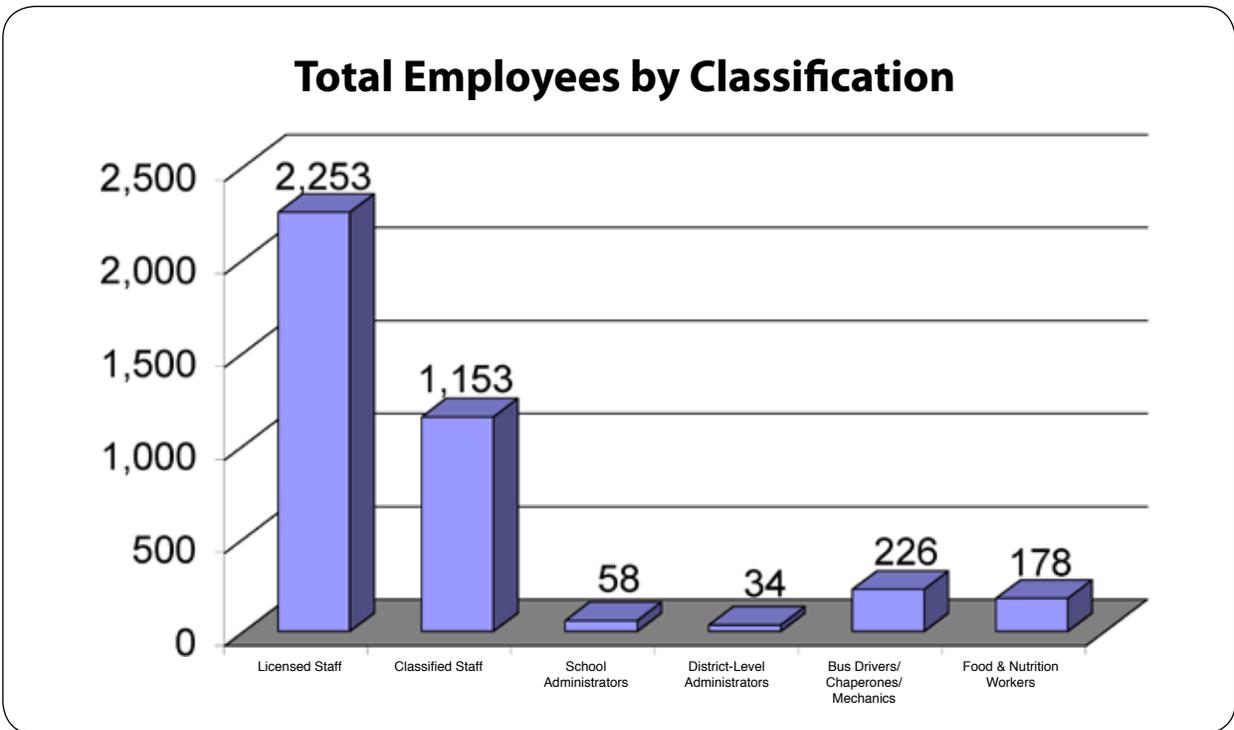
The School Board is the governing body of the district, responsible for developing policy to ensure the proper care, management and control of district affairs, and supporting the mission of *educating our students to reach their full potential*. The board approves staff hiring, sets the

annual local school levy, approves expenditures and educational programs (curriculum), and otherwise ensures that proper facilities and equipment are available to support teaching and learning in the district.

The seven School Board members are elected at large in odd-numbered years and serve four-year terms. The board typically holds regular meetings on the second and fourth Monday of each month, as well as workshops, committee meetings and public hearings, as needed. The public is invited to attend board meetings and may address items on the agenda and during the open forum and special communication portions of the meeting.



*Pictured in the front row left to right are: School Board members Mike Roseen, Kevin Sampers and Bob Schutte; (back row) School Board members Art Coulson, Rob Duchscher, Jackie Magnuson and Joel Albright, and Superintendent Jane K. Berenz.*



The graph above highlights the number of staff that are employed by the school district. The majority of our employees are teachers (licensed staff) and classified (non-licensed) staff who provide support to the classroom.

# Our Goals and Initiatives



The School Board approved district goals for 2009-10 in the areas of teaching and learning, communication, budget and finance, and school climate and community. These goals, which are outlined below, support the district's beliefs and mission of *educating our students to reach their full potential*.

## I. Teaching and Learning

*Raise the achievement of all students and reduce the racial predictability of student achievement by improving the quality of the student day with curriculum and instructional practices that are aligned and up to date, and assessments that guide instruction.*

### Curriculum

- Implement the K-12 Curriculum, Instruction and Assessment (CIA) Committee's curriculum goal to identify and implement essential learnings in all content areas that are clearly identified, aligned, viable, relevant, rigorous and understood by staff, students and parents.
- Continue the curriculum review process for K-12 mathematics focusing on alignment with academic standards and selection of curriculum materials.
- Begin the curriculum review process for science K-12, health K-5, performing arts 5-12, and gifted and talented K-8.
- Continue to develop the elementary magnet school strands in identified middle schools and high schools.

### Instruction

- Continue efforts to define and provide culturally responsive instruction as part of the district's vision for educational equity.
- Develop a Response-to-Intervention (RTI) model that identifies student academic needs and provides intervention before students may require special education services.

### Assessments

- Implement the K-12 CIA Committee's assessment goal to support learning for all students with a balanced assessment program that guides instruction.
- Develop a systematic approach for program evaluation.

### Special Education

- Implement an evaluation-team model at the elementary level to ensure consistent evaluations of student eligibility for special education services.
- Implement a resource-team model at the elementary level to ensure students receive special education services in the least restrictive setting possible.
- Collaborate with general education staff to improve standards-based instruction for students with special needs.

### Middle School Programs

- Examine the current middle school curricular program and make recommendations to the School Board in spring 2010.
- Examine the current middle school cocurricular program and make recommendations to the School Board in spring 2010.

## II. Communication

*Foster an engaged, trusting and supportive school community with timely and transparent communication, and opportunities for citizen involvement.*

- Monitor and maximize use of the SchoolConnects mass notification system at the district and school level.
- Continue current methods, frequency and consistency of communication to inform and engage various stakeholders in matters related to current and future levels of service and programming.

## III. Budget and Finance

*Maintain the financial health of the district without compromising our mission or beliefs.*

- Update the district's five-year financial plan with assistance from the citizen-led Budget Advisory Council (BAC) to limit expenditure growth parameters and broadly communicate information about district finances in a timely and understandable manner.
- Develop and implement a process that engages staff and community members in budget adjustment decisions which will be needed as a result of diminished state funding for education.

## IV. School Climate and Community

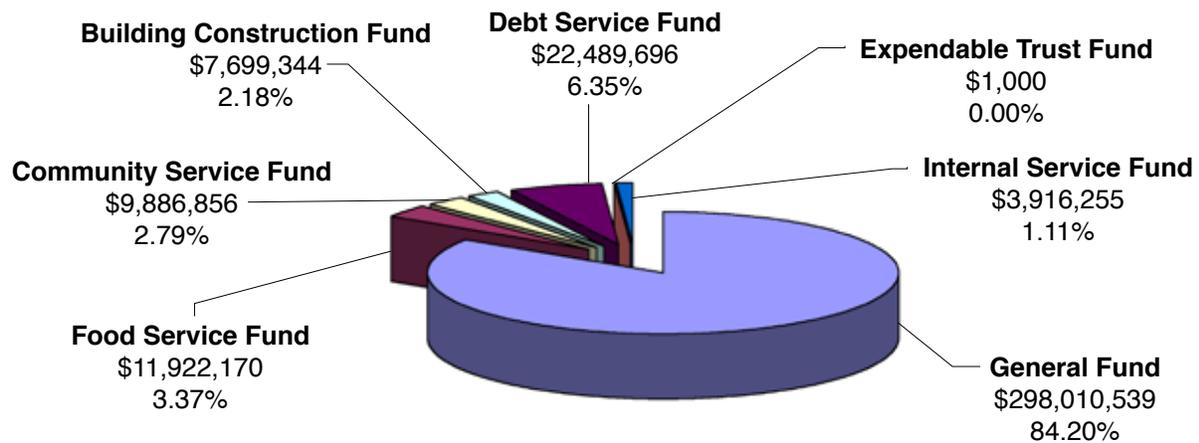
*Ensure a safe and welcoming environment for all students, staff and visitors to our schools, and continue to plan for the changing needs of our learning community.*

- Maintain school safety through continuing review and practice of emergency response plans.
- Develop strategies to strengthen the prevention of student bullying.
- Foster the culture and conditions necessary to provide an equitable learning environment for all students through the establishment of site-based equity teams and continued recruitment and retention of diverse staff.



The preliminary budget adopted by the School Board each spring is the official authorization for expenditures for the upcoming school year, which begins July 1 each year. This budget plan guides staff in how funds are spent toward instructional programs for students. The budget is initially put together by the superintendent and administration with input from the district's citizen-led Budget Advisory Council and in accordance with School Board-approved budget and staffing guidelines. The School Board Audit and Finance Committee reviews the proposed budget. If necessary, revisions are incorporated into the proposed budget for School Board review. The School Board is required by state law to adopt the preliminary budget by June 30 each year.

## 2009-10 Expenditure Budget - All Funds



**Total of All Funds = \$353,925,860**

## School district budgeting is a continuous five-step process

The school district budget cycle is a continuous five-step process that is mandated by state law. Each step outlined below requires School Board approval and is open for public inspection and comment. Since the process spans multiple school and calendar years, the district can be in multiple phases of the process at any given time.

- 1) **Property Tax Levy** – The budget process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE) by mid July. The MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
- 2) **Preliminary Budget** – The School Board must approve a preliminary budget before the start of the school year on July 1. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
- 3) **Final Budget** – Each fall, the Finance Department prepares a final budget that includes actual October 1 enrollment and any changes in law that affect education finance. The School Board approves the final budget in December or January.
- 4) **Budget Adjustments** – Each spring, the School Board approves budget adjustments to account primarily for grant dollars the district may have received during the year. These adjustments allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.
- 5) **Annual Financial Report and Audit** – The final step in the budgeting process is closing the books and preparing financial statements for the year. During this step the district undergoes an independent audit as required by law. The School Board typically reviews the audited financial report in October or November.

# Budget Funds



## General Fund

**2009-10 budgeted amount: \$298,010,539** (84.20%)

The general fund is divided into five separate accounts. They are:

### General Account

**2009-10 budgeted amount: \$208,955,002** (70.12%)

This is our main operating budget. This account pays for the instructional programs, daily operations of our schools and general functions of the district. More in-depth information on this account is provided in the following pages of this publication.

### Special Education Account

**2009-10 budgeted amount: \$54,315,732** (18.23%)

This account is used to record all financial activities associated with providing special education services to students with special needs.

### Quality Compensation Account

**2009-10 budgeted amount: \$7,367,262** (2.47%)

The Quality Compensation for Teachers (Q Comp) Program was approved by the Minnesota Legislature in 2005. This program is designed to advance the teaching profession by providing structured professional development and evaluation, and an alternative pay schedule that compensates teachers based on performance, not just seniority. The district was first approved to participate in this program in 2007-08. The district uses this account to track revenues and expenditures associated with providing additional compensation to licensed teachers and nurses.

### Pupil Transportation Account

**2009-10 budgeted amount: \$15,697,964** (5.27%)

This account is used to record and report all pupil transportation activities including transportation of students with special needs and students who attend non-public schools.

### Capital Expenditure Account

**2009-10 budgeted amount: \$11,674,579** (3.91%)

This account is used to record all financial activities related to major building maintenance projects, capital equipment and technology equipment purchases, instructional facilities lease payments, curriculum and media resource materials.

## Food Service Fund

**2009-10 budgeted amount: \$11,922,170** (3.37%)

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

## Community Service Fund

**2009-10 budgeted amount: \$9,886,856** (2.79%)

This fund is comprised of five components, each with its own fund balance. The five components are community service, community education, early childhood family education, school readiness and adult basic education.

## Building Construction Fund

**2009-10 budgeted amount: \$7,699,344** (2.18%)

When voters approve a building construction or facilities renovation bond, the district sells bonds in order to pay for the work. This is the fund that receives the money from the sale of the bonds and pays for the land purchases, construction of new schools, renovations of existing schools and other costs directly associated with the voter-approved bond. This fund is also used to record all activities in the state Alternative Facilities Program.

## Debt Service Funds

**2009-10 budgeted amount: \$22,489,696** (6.35%)

When the district sells bonds to finance voter-approved construction of new facilities or major renovation of existing facilities, the district also receives authority to levy a direct general tax upon the property of the district for the repayment of principal and interest on the bonds as due.

## Expendable Trust Fund

**2009-10 budgeted amount: \$1,000** (0.00%)

This fund is used to record revenues and expenditures for trust agreements where the School Board has accepted the responsibility to serve as trustee. The property in the trust agreement typically comes to the district by gift. For example, a community member may create a scholarship trust to be awarded to an outstanding student every year.

## Internal Service Fund

**2009-10 budgeted amount: \$3,916,255** (1.11%)

This fund is used to account for the financing of goods or services provided by one department to another within the school district. The district maintains two separate accounts within the internal service fund for post-employment health and severance benefits.

# General Fund



The majority of general fund expenditures are for student instruction and support services. The general fund is the district's main operating budget and is the fund over which our School Board has the most discretion.

The 2009-10 general fund budget was developed to support the district's mission to *educate our students to reach their full potential* and beliefs to set and maintain high academic standards; meet the needs of all learners; prepare students to be contributing members of a diverse society; promote lifelong learning; provide a safe, respectful and positive learning environment; work in partnership with families and the community, and manage our resources.

- **Student Instruction: \$212,363,881 (71.26%)**

All costs associated with the teaching of students, the interaction between teachers and students in the classroom and co-curricular activities at the kindergarten, elementary and secondary levels. It also includes services for alternative education, special education, bilingual and other compensatory instructional programs.

- **Student Support Services: \$44,152,268 (14.82%)**

This includes all costs associated with operating a school, including student transportation, school office, assessment and testing, guidance, counseling, nursing services and instructional administration. Instructional administration includes the directors of elementary and secondary education, and teaching and learning. It also includes the costs of their immediate offices, including those individuals in direct support of the administrator.

- **Sites and Buildings: \$25,654,090 (8.61%)**

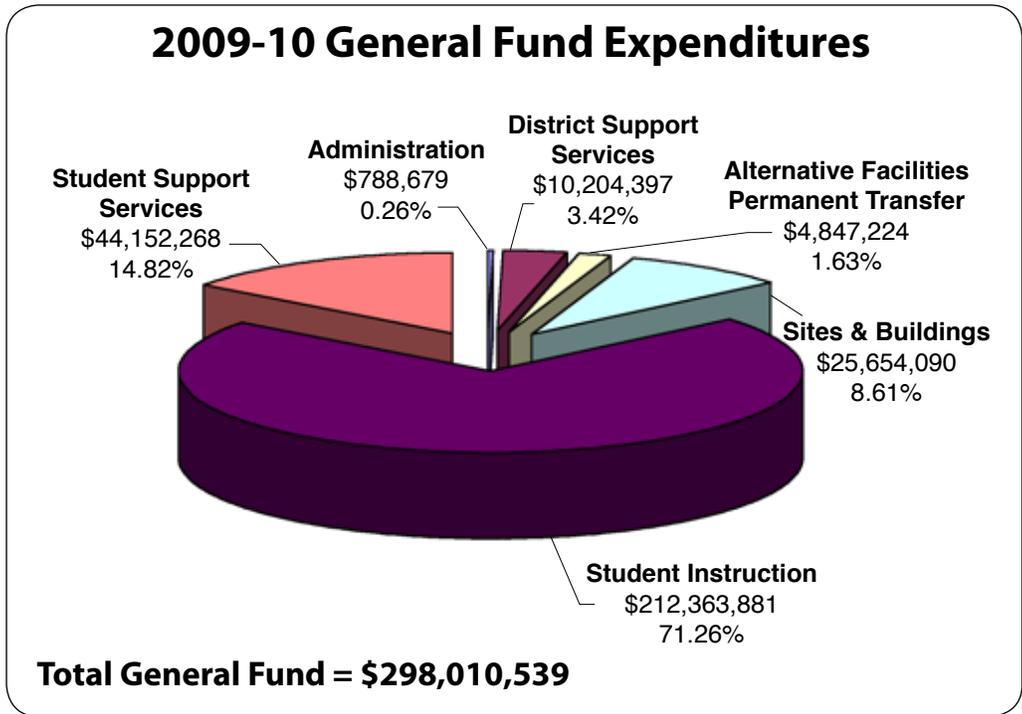
This includes all costs for the acquisition, operation, maintenance, repair and remodeling of all facilities and grounds of the school district. It also includes salary and benefits of our building chiefs, custodial staff, groundskeepers and maintenance specialists, and utilities.

- **District Support Services: \$10,204,397 (3.42%)**

This includes expenses for services provided centrally by the district, such as human resources, business services, communication, purchasing, mail processing, technology support and legal services.

- **Alternative Facilities Permanent Transfer: \$4,847,224 (1.63%)**

This transfer is due to a change in how the district is required to report revenues from the Alternative Facilities Program levy. Beginning in spring 2008, districts were instructed to report the Alternative Facilities Program levy as revenue in the general fund and then transfer that revenue to the building construction fund. This transfer is recorded in the general fund as an expenditure. Expenditures funded by the Alternative Facilities Program levy are recorded in the building construction fund.



- **Administration: \$788,679 (0.26%)**

This includes the costs for general district administration. General district administration includes the School Board and the superintendent.

# General Fund by Program



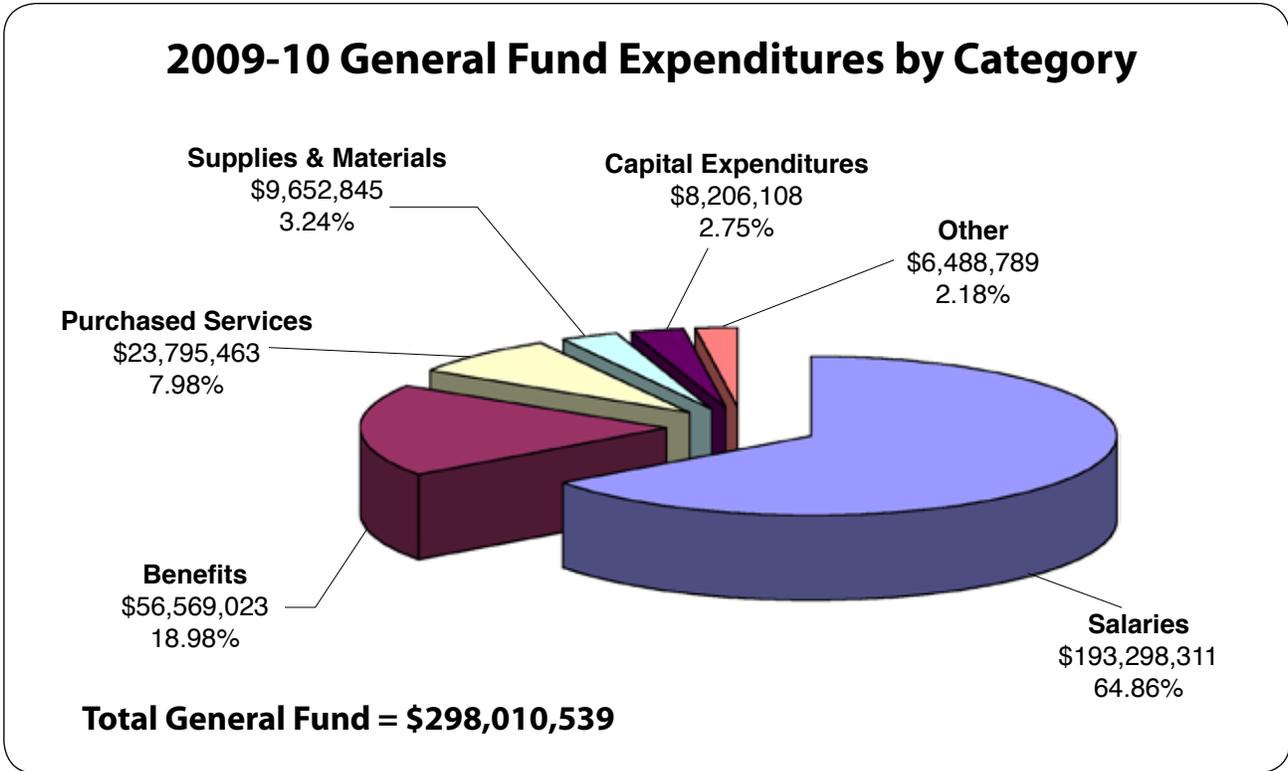
<b>Student Instruction</b> <b>\$212,363,881</b> <b>71.26%</b>	Elementary Instruction	\$57,619,101
	Middle and High School Instruction	77,985,739
	Cocurricular and Extra Curricular Activities	6,179,646
	Gifted & Talented Program	2,656,633
	English Language Learners	3,727,992
	Title Programs	1,703,158
	Career and Technical Programs	3,642,862
	Special Education	54,315,737
	Library/Media Centers	4,533,013
<b>Student Support Services</b> <b>\$44,152,268</b> <b>14.82%</b>	Elementary School Administration	5,393,809
	Middle School Administration	3,231,701
	High School Administration	3,009,606
	Instructional Administration	4,216,869
	Curriculum Development	2,462,314
	Guidance and Counseling Services	2,934,353
	Health Services	1,873,714
	Other Student Support (Attendance & Social Work Services)	1,351,779
	Staff Development	3,965,114
	Student Transportation	15,713,009
<b>Sites and Buildings</b> <b>\$25,654,090</b> <b>8.61%</b>	Capital Expenditures	5,645,711
	Health and Safety	988,994
	Operations and Maintenance	18,237,614
	Property and Other Insurance	781,771
<b>District Support Services</b> <b>\$10,204,397</b> <b>3.42%</b>	Business Services - Finance	1,752,196
	Business Services - Purchasing and Receiving	446,806
	Human Resources	2,999,949
	Graphics & Mail Processing	336,656
	Census/Student Information	307,126
	Communication	458,438
	Legal Services	428,360
Technology Support	3,474,866	
<b>Permanent Transfer</b> <b>\$4,847,224</b> <b>1.63%</b>	Alternative Facilities	4,847,224
<b>Administration</b> <b>\$788,679</b> <b>0.26%</b>	Office of Superintendent	563,774
	School Board	224,905
<b>TOTAL GENERAL FUND</b>		<b>\$298,010,539</b>

# General Fund by Category



The categories of general fund expenditure are salaries, benefits, purchased services, supplies and materials, capital and other expenditures. As shown in the graph below, nearly 84% of the general fund budget pays for people (salaries and benefits), and the majority of those people are teachers and instructional staff who work with students in the classroom.

- **Salaries: \$193,298,311** (64.86%)  
Includes salaries for district administrators, principals, teachers, secretarial and clerical employees, building chiefs, custodians, transportation, food service and other staff.
- **Benefits: \$56,569,023** (18.98%)  
Includes the district's contribution for employee retirement (FICA/Medicare, TRA and PERA); health, dental and life insurance premiums, and tax-shelter annuities for eligible employees.
- **Purchased Services: \$23,795,463** (7.98%)  
Includes utilities, legal services, contracted work and other services that must be purchased from outside sources.
- **Supplies and Materials: \$9,652,845** (3.24%)  
Includes general supplies such as copier paper, instructional supplies for classrooms, textbooks and workbooks, standardized tests and media resources.
- **Capital Expenditures: \$8,206,108** (2.75%)  
Includes building repairs and site improvements, technology equipment such as computers for classrooms, printers, copiers, fax machines and school buses.
- **Other: \$6,488,789** (2.18%)  
Includes principal and interest payments for outstanding bonded debts. It also includes miscellaneous expenditures that are not categorized elsewhere such as membership dues for professional organizations.

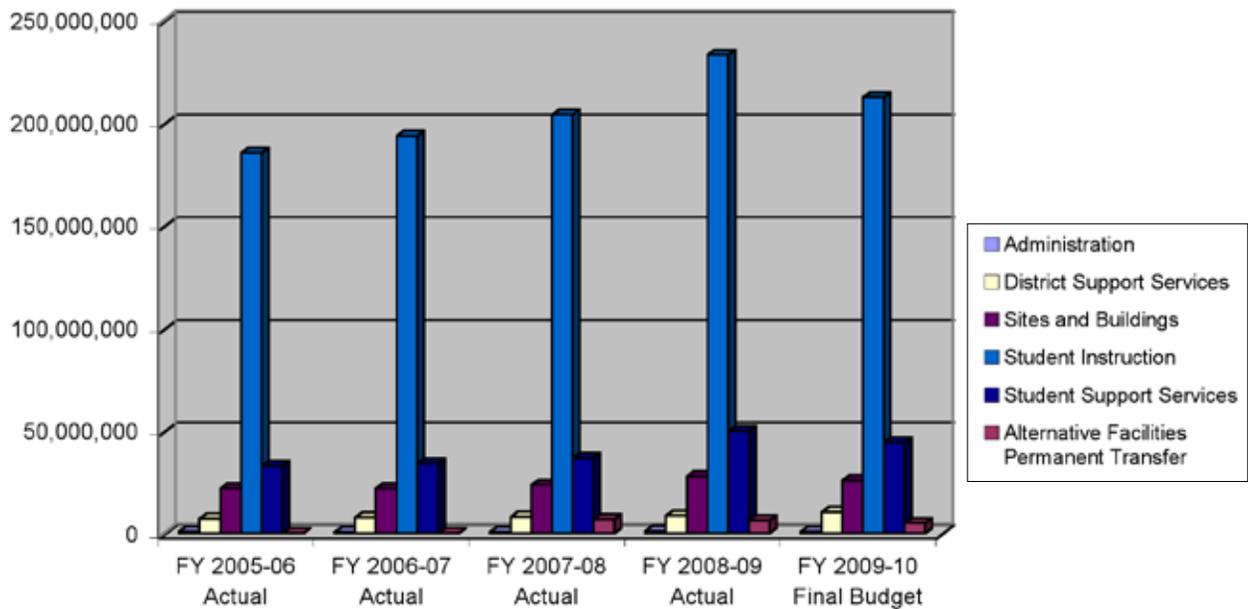


# General Fund History



The general fund is the district's main operating fund. The graph below shows that expenditures for student instruction and student support services have increased over the past five years, mainly as a result of increased personnel costs, implementation of integration programs and elementary magnet schools, and other instructional programs such as striving readers and Advancement Via Individual Determination (AVID). Expenditures for district support services and administration experienced small increases over the past five years, consistent with the district's goal to focus resources on classroom instruction for students.

### Five-Year Overview



Fiscal Year	Admin.	% of General Fund	District Support Services	% of General Fund	Sites and Buildings	% of General Fund	Student Instruction	% of General Fund	Student Support Services	% of General Fund	Alternative Facilities Permanent Transfer	% of General Fund	Total
2005-06	\$ 797,765	0.32%	\$ 6,986,387	2.82%	\$ 21,705,980	8.77%	\$ 185,313,953	74.89%	\$ 32,648,086	13.19%	\$ 0	0.00%	\$ 247,452,171
2006-07	\$ 454,921	0.18%	\$ 7,570,746	2.94%	\$ 21,723,961	8.44%	\$ 193,557,514	75.21%	\$ 34,033,547	13.23%	\$ 0	0.00%	\$ 257,340,689
2007-08	\$ 682,132	0.24%	\$ 8,012,338	2.87%	\$ 23,450,023	8.39%	\$ 203,864,255	72.97%	\$ 36,609,176	13.10%	\$ 6,766,236	2.42%	\$ 279,384,160
2008-09*	\$ 1,039,447	0.32%	\$ 8,517,040	2.61%	\$ 27,749,899	8.51%	\$ 233,062,910	71.43%	\$ 49,724,889	15.24%	\$ 6,176,945	1.89%	\$ 326,271,131
2009-10 Budgeted	\$ 788,679	0.26%	\$ 10,204,397	3.42%	\$ 25,654,090	8.61%	\$ 212,363,881	71.26%	\$ 44,152,268	14.82%	\$ 4,847,224	1.63%	\$ 298,010,539

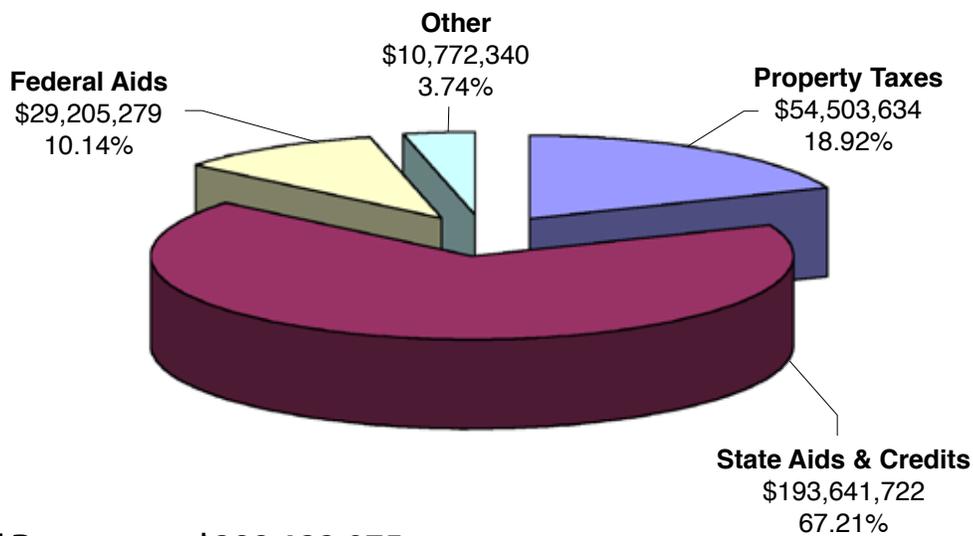
\* 2008-09 actual general fund expenditure includes net bond proceeds of \$37.1 million from the January 2009 sale of general obligation taxable OPEB bond. The district is required to initially report this sale in the district's operating fund prior to transfer to the internal service fund-OPEB revocable trust.

# Our Revenue Sources



The district receives revenue on a per pupil basis from state aids and credits, property taxes, federal aids and other sources. State aids and property taxes make up more than 86% of total district revenues, while federal aids and other sources account for less than 14% of revenues, as shown in the graph below.

## 2009-10 General Fund Revenue



**Total Revenues = \$288,122,975**

- **State Aids and Credits: \$193,641,722 (67.21%)**

These include per pupil basic general education aid; special education regular and excess cost aid; Basic Skills aid, including compensatory education aid and English Language Learners aid; operating capital state aid for equipment and facilities maintenance, and aid for gifted and talented education. The Minnesota Legislature determines the level of funding provided by the state. Over the past five years, the percentage of revenues received from the state has decreased from 84% in 2003-04 to 67.21% projected for 2009-10.

- **Federal Aids: \$29,205,279 (10.14%)**

These include federal grants for Title programs such as Title I, which focuses on improving achievement of disadvantaged students, and aids to support special education services for students with special needs. It also includes revenues from a three-year federal grant to support self-sustained operation of the district's three elementary magnet schools and a one-time ARRA Federal Stimulus Fund to replace general education state aid reduction.

- **Property Taxes: \$54,503,634 (18.92%)**

These are local taxes the district collects from property owners. The Minnesota Legislature determines the maximum amount the district can levy each year. The district also has authority to seek additional property taxes (up to a maximum amount per pupil established by the Legislature) to support special programs or basic operations through a voter-approved levy referendum. In 2005, District 196 voters approved three separate levy referendum questions to provide the district a combined \$1,042 per pupil each year through 2015. As the percentage of state aid has decreased over the past five years, the percentage of revenues from local property taxes has increased from 10.9% in 2003-04 to 18.92% projected for 2009-10.

- **Other: \$10,772,340 (3.74%)**

These revenues include miscellaneous School Board-approved fees for things such as participation in cocurricular activities and student parking, and admission to athletic and fine arts performances. It also includes interest income from the district's short-term investments and gifts to the district.

# Property Taxes



School district property tax levies are limited by state law. The Minnesota Department of Education computes the levy limitation for each school district based on current legislation and formulas. The school district then certifies the levy to the county auditor, the county sends out tax statements to individual property owners, collects the taxes and makes payments to the school district.

Property taxes are determined by the taxable market value of the property (determined by the county assessors), class rate percentages set in law for each category of property (such as residential homestead, residential non-homestead, apartments, etc.) and state paid property tax aids and credits. These state paid property tax aids and credits reduce the actual amount of tax paid by property owners.

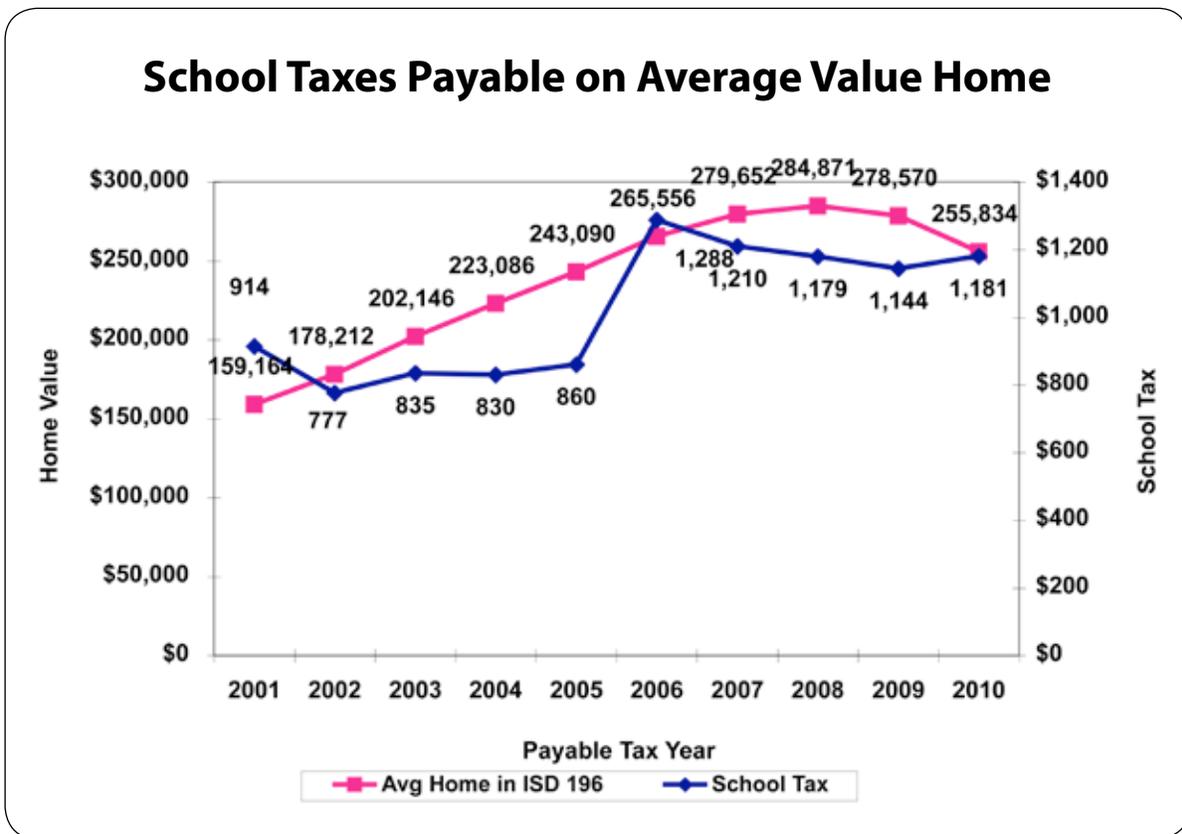
The two types of property tax levies are:

- Voter-determined levies – These include building bond and operating levy referendum votes.

- Levies resulting from School Board decisions – Levy limitations are calculated by the Minnesota Department of Education based on existing legislation and formulas. The School Board can approve levy amounts up to but not exceeding the limits established by the state. Examples include the safe schools levy, alternative facilities levy, health and safety levy, etc.

For 2009-10, the voter-determined levies for the district's general fund total \$34.7 million before state aids and credits; levies based on School Board decisions total \$23.9 million before state aids and credits.

The chart below shows the average home value for the district and the corresponding school tax from calendar year 2001 to calendar year 2010.



# Budget FAQs and Contact Info



Below are answers to a few commonly asked questions regarding district budget and finances.

## What is the district's average spending per student for instruction and how is it calculated?

While there is no universally agreed upon definition of what should be included in "instructional" spending, a reasonable approach is to divide the total general fund (operating) budget by the average daily membership in the district, which is close to but not the same as the total number of students in the district.

\$298,010,539	2009-10 general fund budget
(/)	27,151 Divided by average daily membership
-----	
(=)	\$10,976 Equals average spending per student

## What is an ending fund balance?

An ending fund balance is money remaining at the end of the school year. There are three main factors that impact the ending funding balance positively and negatively:

### 1. Schools and departments under spend their budgets.

According to district practice, budgeted funds that are under spent by a school are carried over to that school's budget for next year, while budgeted funds that are under spent by a department are not carried over to that department's budget for next year.

### 2. Aid payments from the state may be less than anticipated based on economic conditions.

The majority of district revenues come from the state (59.28% in 2009-10). If the state experiences a revenue shortfall during the year, funding to school districts may be prorated, which results in a loss of revenues to the districts.

### 3. Budget assumptions may have changed.

Two of the biggest assumptions used to build the school district's budget are the amount of state funding the district will receive and total student enrollment, as districts are funded based on the number of students enrolled. The district's preliminary budget must be developed by the administration and approved by the School Board before July 1 each year. Official enrollment for the year is not determined until October 1 each year and in funding years (every other year) the state does not determine education funding levels until the legislative session concludes in the spring.

## Why does the district need a fund balance reserve and what is it used for?

The fund balance is similar to a savings account; a rainy day reserve that can be used to cover unforeseen costs that could not be planned for when the budget was developed. Examples include proration or delay of state aid to the district, a major equipment failure or significant increase in energy prices. School Board policy requires the district to maintain a minimum fund balance equivalent to at least 5 percent of general fund expenditures for the year.

## Does the district consider budget suggestions?

Yes. The district invites residents and employees to submit suggestions on ways to reduce costs and increase revenues in the district's budget. Budget reduction suggestion forms are available at all district schools and offices, at regularly scheduled School Board meetings and at [www.district196.org/District/Departments/Finance](http://www.district196.org/District/Departments/Finance). Suggestions should be addressed to the Director of Finance and Operations, District Office, 3455 153rd Street West, Rosemount, MN 55068. All submitted suggestions are reviewed by members of the Budget Advisory Council.

## More Information

If you have questions about the school district budget, contact:

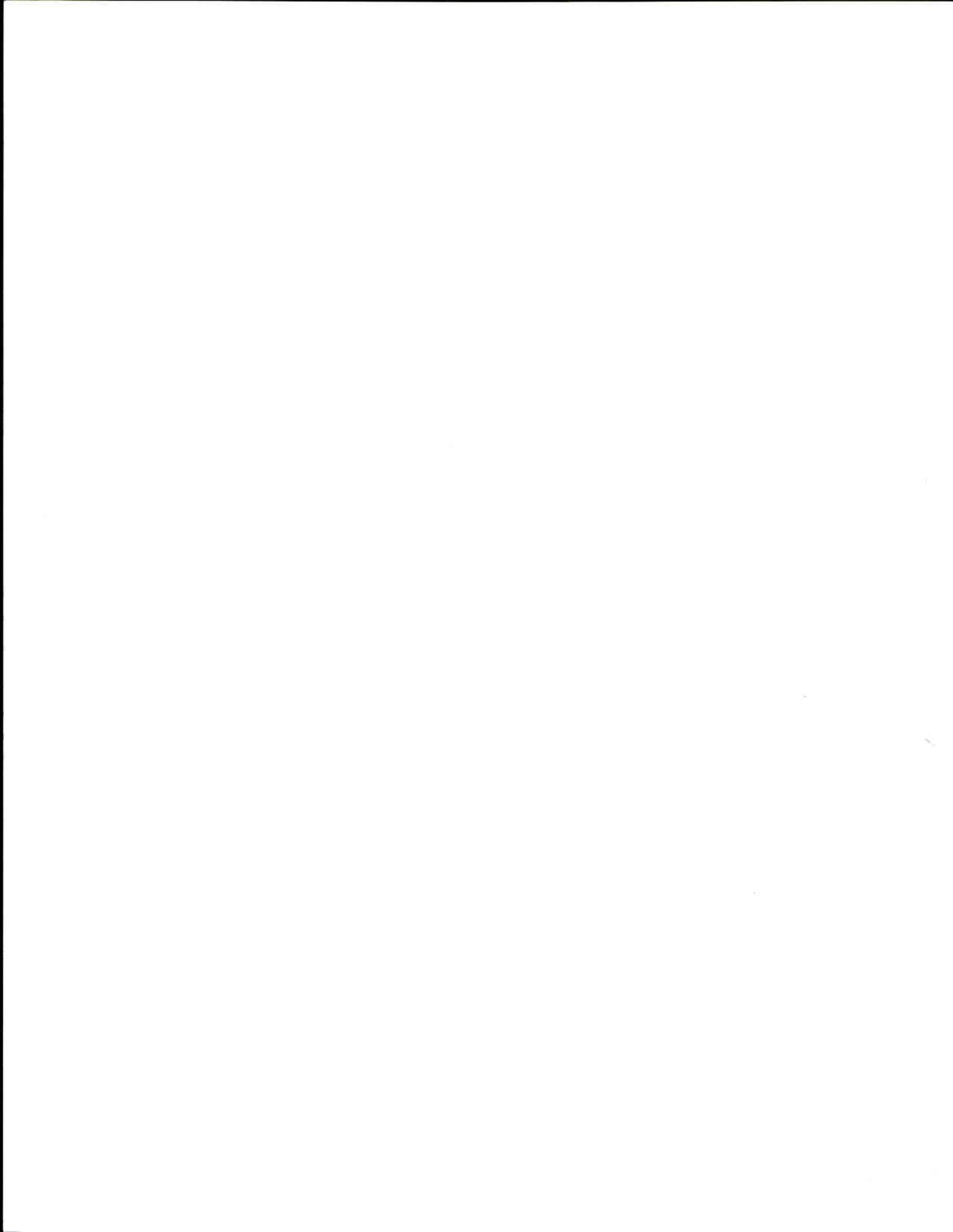
- Director of Finance and Operations **Jeff Solomon** at [jeff.solomon@district196.org](mailto:jeff.solomon@district196.org) <<mailto:jeff.solomon@district196.org>> or 651-423-7713, or
- Coordinator of Finance **Stella Johnson** at [stella.johnson@district196.org](mailto:stella.johnson@district196.org) <<mailto:stella.johnson@district196.org>> or 651-423-7748.

Budget information for the current 2009-10 school year and previous ten school years is available on the district website at [www.district196.org/District/Departments/Finance](http://www.district196.org/District/Departments/Finance) <<http://www.district196.org/District/Departments/Finance>> . The site includes information about the annual budget process and timelines, an introduction to school finance and printable capital expenditure budgets, preliminary budgets, final budgets and year-end audit reports dating back to the 1999-2000 school year.

# **2009-10 Final Budget**

Fiscal Year Ending June 30, 2010

Independent School District 196  
Rosemount-Apple Valley-Eagan Public Schools



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**INDEPENDENT SCHOOL DISTRICT 196**  
**Rosemount-Apple Valley-Eagan Public Schools**

*Educating our students to reach their full potential*

**SCHOOL BOARD**

Mike Roseen	- Chairperson
Jackie Magnuson	- Vice Chairperson
Rob Duchscher	- Treasurer
Joel Albright	- Clerk
Art Coulson	- Director
Kevin Sampers	- Director
Bob Schutte	- Director

**ADMINISTRATION**

Jane K. Berenz	- Superintendent
Jim Brandl	- Director of Community Education
Jill Coyle	- School District Attorney
Kim Craven	- Administrative Assistant to Superintendent
Mary Kreger	- Director of Special Education
Julie Olson	- Director of Elementary Education
Mark Parr	- Director of Secondary Education
Tom Pederstuen	- Director of Human Resources
Jeff Solomon	- Director of Finance and Operations
Tony Taschner	- Communications Specialist
Steve Troen	- Director of Teaching and Learning
Stella Y. Johnson	- Coordinator of Finance

**INDEPENDENT SCHOOL DISTRICT 196  
ROSEMOUNT-APPLE VALLEY-EAGAN PUBLIC SCHOOLS**

**MISSION**

*Educating our students to reach their full potential*

**BELIEFS**

- \* Set and maintain high academic standards;
- \* Meet the needs of all learners;
- \* Prepare students to be contributing members of a diverse society;
- \* Promote lifelong learning;
- \* Provide a safe, respectful, positive learning environment;
- \* Work in partnership with families and the community, and
- \* Manage our resources.

**INDEPENDENT SCHOOL DISTRICT 196  
Rosemount-Apple Valley-Eagan Public Schools**

*Educating our students to reach their full potential*

**TO:** Jane Berenz, Superintendent  
**FROM:** Jeffrey M. Solomon, Director of Finance  
Stella Y. Johnson, Coordinator of Finance  
**DATE:** January 11, 2010  
**SUBJECT:** 2009-10 Final Budget

This report summarizes the district's final budget for the 2009-10 school year. The budget reflects and supports district goals and initiatives and policies set by the School Board.

The board adopted a preliminary budget for 2009-10 on June 22, 2009 and subsequent adjustments to the 2009-10 preliminary budget on August 24, 2009. The preliminary budget has served as the expenditure authority for the district during the current fiscal year. The final budget presented in this report reflects changes in estimates due to actual enrollment and staffing data, contract settlements and other factors that were not available or known when the preliminary budget was approved.

The 1995 Legislature dissolved the pupil transportation fund and the capital expenditure fund, and merged them with the general fund, effective July 1, 1996. For ease of comparison, we continue to segregate the funding for pupil transportation and capital expenditure from the general fund by creating five separate accounts within the general fund.

The number of students in need of special services and the costs of educating and serving these students have risen steadily over the past decade. To fully understand its impact on the district's overall finances (specifically the general account of the general fund), we began to report special education revenues (excluding general education aid generated by students with disabilities) and expenditures in a separate account called special education account on July 1, 2005.

The district's application to participate in the Minnesota Quality Compensation program was approved by the Minnesota Department of Education on March 20, 2007. To ensure funding integrity, the district established a separate account called quality compensation within the general fund to account for all financial activities of the program.

The five separate accounts within the general fund are listed below:

- a) General Account – All financial activities of the district that are not accounted for in any other fund;
- b) Special Education – All financial activities associated with providing special education services to students with disabilities;
- c) Quality Compensation – Tracks revenues and expenditures associated with providing additional compensation to licensed teachers and nurses within the district;
- d) Pupil Transportation – Financial activities associated with the former pupil transportation, and
- e) Capital Expenditure – All financial activities of the former capital expenditure fund.

2009-10 Final Budget

The combined fund balance of these five accounts will be reported to the state as the general fund balance on June 30, 2010.

We believe that this separation of accounts gives the users of this budget document a clearer picture of the special education, quality compensation, pupil transportation and capital expenditure portions of the general fund.

**BUDGET OVERVIEW**

The following table shows the budgeted revenues and expenditures by fund, and the projected fund balances at the end of the fiscal year.

Fund	Revenues	Expenditures	Difference	Projected Fund Bal.
General Fund-General Account	223,887,406	208,955,002	14,932,404	N/A
Gen. Fund-Special Education Account	32,807,352	54,315,732	(21,508,380)	N/A
Gen. Fund-Quality Compensation Account	7,171,021	7,367,262	(196,241)	N/A
Gen. Fund-Pupil Transp. Account	14,655,784	15,697,964	(1,042,180)	N/A
Gen. Fund-Capital Expenditure Account	9,601,412	11,674,579	(2,073,167)	N/A
<b>Total General Fund</b>	<b>288,122,975</b>	<b>298,010,539</b>	<b>(9,887,564)</b>	<b>29,780,993</b>
Food Service Fund	11,167,171	11,922,170	(754,999)	1,498,821
Community Service Fund	9,413,886	9,886,856	(472,970)	459,705
Alternative Facility-Levy Account	4,847,224	6,550,629	(1,703,405)	(214,024)
2004 Facilities Referendum Account	35,000	1,148,715	(1,113,715)	2,332,433
<b>Total Building Construction Fund</b>	<b>4,882,224</b>	<b>7,699,344</b>	<b>(2,817,120)</b>	<b>2,118,409</b>
Debt Service Fund - Regular	15,792,444	20,421,215	(4,628,771)	2,747,862
Debt Service Fund - OPEB	2,048,224	2,068,481	(20,257)	308,452
Expendable Trust - Scholarship Funds	1,000	1,000	0	24,752
Internal Service Fund 20 (GASB #16)	1,190,255	3,916,255	(2,726,000)	(4,951,291)
Internal Service Fund 22 (OPEB Revocable Trust)	2,048,224	0	2,048,224	34,363,155

**BUDGET PROCESS AND ASSUMPTIONS**

The processes and major assumptions used to develop the budget are explained below.

**Salary budgets** were based on the staffing ratios approved by the School Board on April 13, 2009, and actual enrollment on October 1, 2009. Salary budgets are initially calculated by the finance department using the contract salaries for all employee groups that have an approved contract for 2009-10 and verified by school principals and other budget administrators. These include principals, teachers, secretarial and clerical employees, food service workers, vehicle technicians, building

chiefs, and non-union employees. For other groups (custodians and bus drivers, chaperones and crossing guards), salary adjustments are based on specific budget guidelines as determined by the School Board in April 2009.

**Benefits** are estimated using a variety of techniques. Retirement and social security payments are calculated as specified percentages of salaries. Payments for health, dental, and life are estimated based on actual numbers of employees reported by school principals and other budget administrators, average benefits package cost by employee groups and premium information provided by the insurance carriers and current employee contracts. For groups that have no contract but for which there is a limit on the School Board contribution, increase in the maximum School Board contribution is based on budget guidelines as determined by the School Board in April 2009.

**Non-salary budgets for schools** are based on a system of allocation formulas.

- **Instructional allocations** for 2009-10 have been decreased by 10 percent over the 2008-09 amounts, in accordance with the budget adjustments approved by the School Board in April 2009.
- **Staff development** – In addition to the instructional allocations, schools also receive \$8 per pupil for staff development activities.
- **Cocurricular staffing and supplies** - Middle and high schools receive cocurricular staffing and supplies allocations to support their cocurricular programs. The fixed and variable components of the cocurricular staffing allocations for middle and high schools have been increased by 13.15 percent over the 2008-09 level for statutory retirement benefits. Cocurricular supplies allocations for both middle and high schools remain at the 2008-09 amounts, in accordance with the budget guidelines reviewed by the School Board in April 2009.

**Compensatory Education Allocations** for 2009-10 are based on estimates prepared by the Minnesota Department of Education dated January 29, 2009. These estimates are based on the district's actual enrollment and actual free-and-reduced-price lunch counts on October 1, 2008.

**Basic Skills** per pupil allocations for grades K-8 remain at \$45 per pupil unit for non-Title I elementary and middle schools and \$22.50 for Title I elementary schools.

**Learning and Development Program** funds are provided by a previous increase in the elementary pupil unit weighting factor as defined in state statutes. For 2009-10 (per 2007 legislation), the weighting factor for kindergarten students has been increased to 0.612 from 0.557; the weighting factor for grades 1-3 students remains at 1.115 and the weighting factor for grades 4-6 students remains at 1.06. School districts are required to reserve the portion of the general education formula revenue attributable to the increased pupil weighting factors to reduce and maintain class size in elementary grades, with first priority on kindergarten, first-, second- and third-grade class sizes. The allocations for each school were based on actual October 1, 2009 enrollment counts.

**Administrative and support department** non-salary budgets were determined by each department head based on parameters established by the School Board, and then reviewed and approved by the superintendent or the director of finance. For 2009-10, the inflationary adjustment for non-salary budgets is 1.5 percent.

**Revenue** estimates are prepared by the finance department based on 2008 legislation, using actual October 1, 2009 enrollment counts, staffing and other factors. The final revenue estimates also include all ARRA federal stimulus funds, including \$16.03 million to replace general education aid reduction enacted by the Governor.

**GENERAL FUND**

The following table summarizes actual totals of the combined general fund revenues, expenditures and fund balances for the 2008-09 and budgeted amounts for 2009-10.

General Fund - Combined	2008-09	2009-10	2009-10	Prel. / Final Change	FY 2009 to
	Actual	Preliminary Budget	Final Budget		FY 2010 % Change
Beginning Fund Balance	40,873,226	32,197,571	39,701,472	7,503,901	-2.87%
Revenues	325,099,377	287,207,851	288,122,975	915,124	-11.37%
Expenditures	326,271,131	294,940,097	298,010,539	3,070,442	-8.66%
Revenues less Expenditures	(1,171,754)	(7,732,246)	(9,887,564)	(2,155,318)	
Est. Ending Fund Balance	39,701,472	24,465,325	29,813,908	5,348,583	-24.90%
Est. Ending Fund Balance as % of Exp.	12.17%	8.30%	10.00%		

Highlights of the key differences for the five separate accounts within the general fund are organized and explained below.

**GENERAL ACCOUNT**

**Overview**

The table below shows actual totals of general account revenues, expenditures for 2008-09 and budgeted amounts for 2009-10.

General Fund General Account	2008-09	2009-10	2009-10	Prel. / Final Change	FY 2009 to
	Actual	Preliminary Budget	Final Budget		FY 2010 % Change
Revenues	262,810,000	220,376,899	223,887,406	3,510,507	-14.81%
Expenditures	238,246,235	205,802,270	208,955,002	3,152,732	-12.29%
Revenues less Expenditures	24,563,765	14,574,629	14,932,404	357,775	

**Comparison of 2008-09 Actual to 2009-10 Final Budget** – The estimates show a 14.81 percent decrease in revenues, from \$262.81 million in 2008-09 to \$223.89 million in 2009-10, and a 12.29 percent decrease in expenditures, from \$238.25 million in 2008-09 to \$208.96 million in 2009-10.

**Revenues (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The projected final 2009-10 general account revenue total of \$223.89 million is an increase of \$3.51 million over the preliminary budget of \$220.38 million. There are several factors, both positive and negative, that have contributed to the net increase. However, the primary reasons are listed below.

- a) **An increase of \$584,718 in basic general education aid** – This increase is due to increase in pupil units used to calculate general education. Basic general education aid was calculated based on projected October 1, 2009 enrollment of 27,318 or 31,545 adjusted marginal cost pupil units; the actual October 1, 2009 enrollment was 27,531 or 31,574 adjusted marginal cost pupil units.
- b) **A net decrease of \$14.09 million in state aid** – The majority of the decrease is directly due to the Governor’s action to reduce general education state aid after the 2009 legislature failed to reach an agreement for K-12 education fund for the 2010-11 biennium.
- c) **An increase of \$17.80 million in federal aid** – The majority of the increase (\$16.03 million) is due to the Governor’s decision to use ARRA federal stimulus funds to replace the

reduction in the district's general education state aid as summarized above. In addition, the preliminary revenue budget for the general account did not include estimates for Title II (Teacher and Principal Training and Recruiting), Title III (English Language Acquisition), Title IV (Safe and Drug Free Schools and Communities) and Carl Perkins Vocational and Applied Technology Grant. These estimates are now included in the final budget. Federal aid for the magnet program also increased by \$647,155, mainly due to the inclusion of carryovers from the previous funding year and additional funding awarded by the federal government for the current school year. The final expenditure budget for the general account also shows an increase of the same amount.

- d) **Decrease of \$400,000 in interest income** – The budget for interest income from short-term investments has been reduced by \$400,000 due to a much lower rate of return.

**Expenditures (Preliminary 2009-10 Budget to Final 2009-10 Budget)** - The projected final 2009-10 general account expenditure total of \$208.96 million is an increase of \$3.15 million, or 2.45 percent, over the preliminary budget of \$205.80 million. The main reasons for the increase are summarized below.

- a) As indicated in the revenue section summarized above, \$1.71 million of the increase due to the inclusion of Title II (Teacher and Principal Training and Recruiting), Title III (English Language Acquisition), Title IV (Safe and Drug Free Schools and Communities), Carl Perkins Vocational and Applied Technology Grant and federal magnet school expenditures.
- b) At the end of the 2008-09 school year, schools under spent their allocations by \$1.68 million; consistent with past practice, we have budgeted for the schools to spend these funds during the 2009-10 school year.

**Summary** – The net result of the changes described above is that budgeted revenues in the 2009-10 general account exceeds budgeted expenditures by \$14.93 million.

**SPECIAL EDUCATION ACCOUNT**

**Overview** – The special education account was established in 2005-06 to report special education revenues and expenditures; it is the administration's belief that this segregated reporting of special education activities will provide users of this budget document a better financial picture of the program and its impact on the district's overall financial operations.

Total revenues as reported in this account include state and federal aids received by the district specifically for special education services, tuition payments from other school districts, medical assistance reimbursements and compensatory education revenue. General education aid generated by students receiving special services is included in the general account as described above.

The table below shows actual results for the 2008-09 school year and the 2009-10 budgeted totals of the special education account.

General Fund Special Education Account	2008-09 Actual	2009-10 Preliminary Budget	2009-10 Final Budget	Prel. / Final Change	FY 2009 to FY 2010 % Change
Revenues	29,486,874	35,131,776	32,807,352	(2,324,424)	11.26%
Expenditures	51,486,923	54,720,201	54,315,732	(404,469)	5.49%
Revenues less Expenditures	(22,000,049)	(19,588,425)	(21,508,380)	(1,919,955)	

**Comparison of 2008-09 Actual to 2009-10 Final Budget** – The estimates show an increase of 11.26 percent in revenues, from \$29.49 million in 2008-09 to \$32.81 million in 2009-10, and a 5.49 percent increase in expenditures, from \$51.49 million in 2008-09 to \$54.32 million in 2009-10. The projected deficit spending is \$21.51 million for the current school year.

**Revenues (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The projected final 2009-10 special education account revenue total of \$32.81 million is a decrease of \$2.32 million over the preliminary budget of \$35.13 million. This net decrease is mainly a result of two factors. They are:

- a) A net decrease of \$1.07 million in regular special education aid and special education excess cost aid based on updated expenditure estimates and current funding formula.
- b) A decrease of \$1.26 million in federal aid for special education services. Federal special education aids have been recalculated based on final federal special education expenditures.

**Expenditures (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The preliminary estimate for special education expenditures totaled \$54.72 million and the updated estimate is \$54.32 million. This is a decrease of \$404,469. This decrease is mainly due to a decrease in employee salary and benefits based on actual staffing and increase in contracted services.

**Summary** – The net result of the changes described above is that budgeted expenditures in the special education account exceeds budgeted revenues by \$21.51 million or \$1.92 million more than the preliminary estimate of \$19.59 million deficit spending.

**QUALITY COMPENSATION ACCOUNT**

**Overview** – Fiscal year 2009-10 is the third year of participation for District 196 in Minnesota's Quality Compensation (Q Comp) program.

The approved Q Comp funding for the 2009-10 school year is \$7.17 million. The funds will be used to support the following initiatives:

- a) Additional compensation to those teachers who have elected to participate in the program and have successfully completed all of the requirements;
- b) Stipends for site team members – members will review participating teachers' individual growth plans to check alignment with school and district goals, plan professional development in the building and conduct Q Comp orientation;
- c) Costs of 30 peer leaders (teachers on special assignment) to support probationary teachers; assist with performance appraisal; observe teachers three times a year, etc., and
- d) Q Comp program implementation and administration costs and professional development activities for participants.

The table below shows the actual results for the 2008-09 school year and the 2009-10 budgeted totals of the Q Comp account.

General Fund	2008-09	2009-10	2009-10	Prel. / Final	FY 2009 to
Quality Compensation Account	Actual	Preliminary	Final	Change	FY 2010
		Budget	Budget		% Change
Revenues	7,206,727	7,172,061	7,171,021	(1,040)	0.00%
Expenditures	7,591,391	7,360,652	7,367,262	6,610	-2.95%
Revenues less Expenditures	(384,663)	(188,591)	(196,241)	(7,650)	

**Revenues (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The final projected revenue for 2009-10 is \$1,040 less than the preliminary estimates. This decrease is due to the use of updated

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student counts to recalculate Q Comp revenue. In 2009-10, \$4.71 million will come from the state and \$2.46 million will be from local tax levy.

**Expenditures (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The final Q Comp account expenditure budget totaled \$7.37 million, a small increase over our preliminary estimate. The increase is mainly due to adjustments made to the salary and benefits budgets for peer leaders.

**Summary** – The net result of the changes described above is that budgeted expenditures in the 2009-10 Q Comp account exceeds budgeted revenues by \$196,241. This is \$7,650 higher than the preliminary estimate.

**PUPIL TRANSPORTATION ACCOUNT**

**Overview** – For 2009-10, the district set aside \$248.51 per pupil unit from the general education formula allowance for pupil transportation. The district also receives additional categorical funding for transporting students with disabilities and non-public school students. Transportation funding for students with disabilities was incorporated with special education funding formula in 1998-99. The 2009-10 budget for the pupil transportation account includes these sources of revenue, as well as all expenditure categories recorded in the pupil transportation fund in prior years.

General Fund	2008-09	2009-10	2009-10		FY 2009 to
Pupil Transportation Account	Actual	Preliminary Budget	Final Budget	Prel. / Final Change	FY 2010 % Change
Revenues	14,900,254	14,825,278	14,655,784	(169,494)	-1.64%
Expenditures	15,174,745	15,580,290	15,697,964	117,674	3.45%
Revenues less Expenditures	(274,491)	(755,012)	(1,042,180)	(287,168)	

**Comparison of 2008-09 to 2009-10** – The revised 2009-10 revenue budget for the pupil transportation account is \$14.66 million. This is 1.64 percent less than the 2008-09 actual revenues of \$14.90 million. The revised expenditure budget of \$15.70 million is \$117,674, or 3.45 percent, more than the actual amount for 2008-09 school year.

**Revenues (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The final revenue budget is \$0.17 million less than the preliminary estimate. This projected decrease in revenue is mainly due to a projected decrease of \$0.21 million in state aid for special education transportation which is based on updated expenditure information and current funding formula and an increase of \$29,833 in general education aid set aside for pupil transportation. The pupil units used to calculate the updated general education aid for pupil transportation is 120 more than our preliminary estimate.

**Expenditures (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The final expenditure budget for the pupil transportation shows an increase of \$117,674. This is mainly due to increases in the budgets for salary and employee benefits.

**Summary** – As a result of these adjustments, the final budgeted amount for pupil transportation expenditures exceed final budgeted revenues by \$1.04 million.

**CAPITAL EXPENDITURE ACCOUNT**

**Overview** – The School Board approved the preliminary 2009-10 capital expenditure budget on April 27, 2009. A few adjustments have been made for the final budget. The table, at the top of the next page, shows the actual and budgeted totals of capital expenditure account revenues, expenditures and fund balances for 2008-09 and 2009-10 school years.

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General Fund Capital Expenditure Account	2008-09 Actual	2009-10 Preliminary Budget	2009-10 Final Budget	Prel. / Final Change	FY 2009 to FY 2010 % Change
Revenues	10,695,522	9,701,837	9,601,412	(100,425)	-10.23%
Expenditures	13,771,838	11,476,684	11,674,579	197,895	-15.23%
Revenues less Expenditures	(3,076,316)	(1,774,847)	(2,073,167)	(298,320)	

**Comparison of 2008-09 to 2009-10** – The final 2009-10 capital expenditure account is expected to show a decrease of 10.23 percent in revenues and a decrease of 15.23 percent in expenditures over the actual 2008-09 totals.

**Revenue (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The final revenue budget is \$100,425 less than the preliminary estimate, this is mainly due to an increase of 120 pupil units used to calculate operating capital state aid and a reduction in the operating capital aid to reflect the shift of \$153,995 from the capital expenditure to cover 2009-10 special assessment notes principal and interest payments.

**Expenditures (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The final expenditure budget shows an increase of \$197,895 over our preliminary estimate. This is mainly due to an increase of \$0.14 million in schools' budgets. Schools that did not spend their full budgets in 2008-09 are allowed to carry over the unspent allocations and add them to the 2009-10 budgets. As in the past, we have budgeted for the schools to spend these funds during the 2009-10 school year.

**Summary** – With these adjustments, the projected June 30, 2010 reserve for operating capital is a negative balance of \$141,789, and the reserve for health and safety is \$464,894.

**FOOD SERVICE FUND**

**Overview** – Lunch prices for the 2009-10 school year remain the same as those approved by the School Board for the 2007-08 school year: elementary lunches are priced at \$2.05, secondary lunches at \$2.20 and adult lunches at \$3.25.

The table below shows budgeted totals of food service fund revenues, expenditures and fund balances for 2008-09 and 2009-10.

Food Service Fund	2008-09 Actual	2009-10 Preliminary Budget	2009-10 Final Budget	Prel. / Final Change	FY 2009 to FY 2010 % Change
Beginning Fund Balance	1,934,059	1,851,281	2,253,821	402,540	16.53%
Revenues	11,650,491	11,174,171	11,167,171	(7,000)	-4.15%
Expenditures	11,330,729	11,188,250	11,922,170	733,920	5.22%
Revenues less Expenditures	319,762	(14,079)	(754,999)	(740,920)	
Est. Ending Fund Balance	2,253,821	1,837,202	1,498,822	(338,380)	-33.50%
Est. Ending Fund Balance as % of Exp.	19.89%	16.42%	12.57%		

**Comparison of 2008-09 to 2009-10** – The final 2009-10 budget for food service fund shows a decrease of \$0.48 million, or 0.06 percent, in revenues and an increase of \$0.59 million, or 6.56 percent, in expenditures over the actual 2008-09 totals.

- a) **Revenues (Preliminary 2009-10 Budget to Final 2009-10 Budget)** - The final food service revenue projection is virtually the same as the original estimate. The net increase of \$7,000

is mainly due to an increase of \$3,000 in state aid for the special milk program and a \$10,000 revenue reduction in our special functions budget.

- a) **Expenditures (Preliminary 2009-10 Budget to Final 2009-10 Budget)** - The revised food service expenditure budget is \$0.73 million more than the original estimate. The projected increase is mainly due to increase in the budgets for kitchen equipment and kitchen remodeling and improvements.

**Summary** – As a result, food service fund expenditures are projected to exceed revenues by \$754,999. We anticipate that the June 30, 2010 food service fund balance will be \$1.50 million.

**COMMUNITY SERVICE FUND**

**Overview** – The table below shows actual and budgeted totals of community service fund revenues, expenditures and fund balances for 2008-09 and 2009-10.

Community Service Fund	2008-09	2009-10	2009-10	Prel. / Final Change	FY 2009 to
	Actual	Preliminary Budget	Final Budget		FY 2010 % Change
Beginning Fund Balance	1,187,191	570,499	932,674	362,175	-21.44%
Revenues	9,544,895	8,904,812	9,413,886	509,074	-1.37%
Expenditures	9,799,411	9,387,965	9,886,856	498,891	0.89%
Revenues less Expenditures	(254,515)	(483,153)	(472,970)	10,183	
Est. Ending Fund Balance	932,674	87,346	459,704	372,358	-50.71%
Est. Ending Fund Balance as % of Exp.	9.52%	0.93%	4.65%		

**Comparison of 2008-09 to 2009-10** – The 2009-10 final projection for community service fund is expected to show a slight decrease in revenues and a small increase of 0.89 percent in expenditures over the actual 2008-09 totals.

**Revenues (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – Several adjustments were made to the revenue budget that result in a net increase of \$509,074 compared to the preliminary estimate. This net increase is mainly due to the following factors:

- a) A net increase of \$436,923 in other income, including tuition, fee and admission from patrons and an anticipated fund transfer of \$198,000 from the general account of the general fund to support the Kindergarten Plus (K Plus) program.
- b) A net increase of \$79,785 in state aid. This is mainly due to projected increases in state aid for our adult basic education program and school readiness program.

**Expenditures (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The revised expenditure budget is \$498,891 more than the original estimate. Many adjustments were made to expenditure items to reflect the district's latest estimates. The two major adjustments are summarized below.

- a) The budgets for salary and employee benefits increased by \$68,619, based on increased program offerings;
- b) The K Plus program budget for contracted services increased by \$407,759, based on updated salary and benefits information. The community education program contracted teachers from the district to provide K Plus program needs. Reimbursements to the district is recorded as contracted services in the community service fund.

**Summary** – As a result of these budget revisions, final 2009-10 expenditures for the community service fund are projected to exceed revenues by \$472,970. The projected fund balance on June 30, 2010 is \$459,704. Of this amount, \$181,226 is reserved for Adult Basic Education, \$58,084 is reserved for Early Childhood Family Education, \$62,208 is reserved for School Readiness and a negative \$19,055 is attributable to community services. The remaining \$177,241 is reserved for community education purposes.

**BUILDING CONSTRUCTION FUND**

The district's building construction fund consists of two separate accounts/funds. They are:

- a) Alternative Facility - Levy Account
- b) 2004 Facilities Referendum Account

The 1999 Legislature provided additional funding options for qualifying school districts to finance their deferred maintenance, accessibility improvements, or to make fire, safety or health repairs. Qualifying school districts can either sell bonds or levy for the costs of state-approved major maintenance and repairs projects.

In the fall of 1999, the district exercised the bonding option to finance \$5.67 million of state-approved major maintenance projects. These activities are recorded under the "alternative facility-bond account." All of the state-approved projects have been completed and the account is no longer active.

Since December 2000, the board has supported the administration's recommendation to finance future major maintenance projects using the levy option. These activities are recorded under the "alternative facility-levy account." This account contains all state-approved projects that qualified for alternative facility since 2001-02.

The "2004 facilities referendum account" is used to account for all facilities improvement activities supported by the sale of bonds as a result of the June 2004 successful bond election.

**ALTERNATIVE FACILITY - LEVY ACCOUNT**

**Overview** – For 2009-10, the board adopted an alternative facility levy of \$4.85 million in December 2008 to fund all of the state-approved major maintenance projects for 2009-10. A detailed list of all of the state-approved major maintenance projects can be found in Appendix B of the district's 2009-10 capital expenditure budget, which was approved by the School Board on April 27, 2009.

The table below shows actual and budgeted totals of the alternative facility - levy account for 2008-09 and 2009-10.

<b>Building Construction Fund</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>	<b>Prel. / Final</b>	<b>FY 2009 to</b>
<b>Alternative Facility - Levy Acct.</b>	<b>Actual</b>	<b>Preliminary</b>	<b>Final</b>	<b>Change</b>	<b>FY 2010</b>
		<b>Budget</b>	<b>Budget</b>		<b>% Change</b>
Beginning Fund Balance	1,850,798	1,049,191	1,489,381	440,190	-19.53%
Revenues	6,177,275	4,847,224	4,847,224	0	-21.53%
Expenditures	6,538,692	6,550,629	6,550,629	0	0.18%
Revenues less Expenditures	(361,417)	(1,703,405)	(1,703,405)	0	
Est. Ending Fund Balance	1,489,381	(654,214)	(214,024)	440,190	-114.37%
Est. Ending Fund Balance as % of Exp.	22.78%	-9.99%	-3.27%		

**Revenues (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – There is no change to the revenue estimate between the preliminary and final budgets.

**Expenditures (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – There is no change to the expenditure estimate between the preliminary and final budgets.

**Summary** – The final 2009-10 expenditures for the alternative facility - levy account are projected to exceed revenues by \$1.70 million. The projected June 30, 2010 fund balance is a negative balance of \$0.21 million.

**2004 FACILITIES REFERENDUM ACCOUNT**

**Overview** – In June 2004, district voters approved a \$68.00 million Facilities Referendum by nearly a two-to-one margin. The majority of the improvements (\$58.00 million) were paid with proceeds from bonds issued by the district and paid back over a 20-year period. Beginning in 2005-06, the district began receiving the remaining fund (originally estimated at \$10.00 million) in annual capital project levies for a period of 10 years.

The first issue of school building bonds of \$37.50 million was issued in August 2004. The sale of the second and final bond issue of \$20.50 million occurred in July 2005.

The 2004 facilities referendum account is used to account for all planned and voter-approved facilities improvements. Capital project levy revenues and expenditures are reported in the general account of the general fund.

The table below shows the actual and budgeted totals of the district's 2004 facilities referendum account revenues, expenditures and fund balances for 2008-09 and 2009-10.

Building Construction Fund 2004 Facilities Referendum Acct.	2008-09	2009-10	2009-10	Prel. / Final Change	FY 2009 to
	Actual	Preliminary Budget	Final Budget		FY 2010 % Change
Beginning Fund Balance	4,529,454	3,428,290	3,446,148	17,858	-23.92%
Revenues	47,538	35,000	35,000	0	-26.37%
Expenditures	1,130,843	1,148,715	1,148,715	0	1.58%
Revenues less Expenditures	(1,083,306)	(1,113,715)	(1,113,715)	0	
Est. Ending Fund Balance	3,446,148	2,314,575	2,332,433	17,858	-32.32%
Est. Ending Fund Balance as % of Exp.	304.74%	201.49%	203.05%		

**Revenues (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The revenue budget for this account includes anticipated interest income from the investment of the bond proceeds; our final estimate is the same as the original estimate.

**Expenditures (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – There is no change to the expenditure estimate between the preliminary and final budgets.

**Summary** – The anticipated June 30, 2010 fund balance for this account is \$2.33 million. These funds are available for other School Board approved facility projects.

**DEBT SERVICE FUND - REGULAR**

**Overview** – The table below shows the actual and budgeted totals of regular debt service fund revenues, expenditures and fund balances for 2008-09 and 2009-10. The data summarized in this table does not include resources held in escrow from the sale of refunding bonds or expenditures related to the redemption of the bonds refunded. This is consistent with our past budgeting practice.

Debt Service Fund - Regular	2008-09	2009-10	2009-10	Prel. / Final Change	FY 2009 to
	Actual	Preliminary Budget	Final Budget		FY 2010 % Change
Beginning Fund Balance	7,350,088	6,909,829	7,376,633	466,804	0.36%
Revenues	18,669,877	15,792,444	15,792,444	0	-15.41%
Expenditures	18,643,332	20,421,215	20,421,215	0	9.54%
Revenues less Expenditures	26,544	(4,628,771)	(4,628,771)	0	
Est. Ending Fund Balance	7,376,633	2,281,058	2,747,862	466,804	-62.75%
Est. Ending Fund Balance as % of Exp.	39.57%	11.17%	13.46%		

**Revenues (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – Revenues for the regular debt service fund are directly tied to the district’s bond principal and interest payment needs. Close to 94 percent of the revenue budget comes from property taxes and approximately 5 percent comes from the state (market value homestead and agricultural credits). The balance of the revenue budget is made up of interest earnings from short-term investment of cash on hand. Our final estimate for the revenue budget of the debt service fund is the same as the preliminary estimate.

**Expenditures (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The final regular debt service fund expenditure budget is the same as the preliminary projection. It includes 2009-10 principal and interest payments for the district’s outstanding debts.

**Summary** – The projected June 30, 2010 regular debt service fund balance is \$2.75 million. This is 62.75 percent less than the actual June 30, 2009 fund balance of \$7.38 million.

**DEBT SERVICE FUND - OPEB**

**Overview** – in 2008, the Minnesota Legislature enacted Minnesota Statutes Section 471.6175 which authorized a Minnesota political subdivision that has created an actuarial liability to pay other post-employment benefits (OPEB) to employees to establish a trust to pay those benefits and to finance those other post-employment benefits in advance.

The School Board awarded the sale of \$37.44 million general obligation taxable OPEB bonds in January 2009. The annual principal and interest payments for these bonds are funded by a new debt service levy. The district is required by the Minnesota Department of Education to maintain a separate debt service fund for the reporting of OPEB debt service.

The table at the top of the next page shows the budgeted totals of OPEB debt service fund revenues, expenditures and fund balances for 2008-09 and 2009-10.

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Debt Service Fund - OPEB	2008-09	2009-10	2009-10	Prel. / Final Change	FY 2009 to
	Actual	Preliminary Budget	Final Budget		FY 2010 % Change
Beginning Fund Balance	0	328,483	328,709	226	#DIV/0!
Revenues	328,709	2,048,224	2,048,224	0	523.11%
Expenditures	0	2,068,481	2,068,481	0	#DIV/0!
Revenues less Expenditures	328,708	(20,257)	(20,257)	0	
Est. Ending Fund Balance	328,709	308,226	308,452	226	-6.16%
Est. Ending Fund Balance as % of Exp.	N/A	14.90%	14.91%		

**Revenues (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – Revenues for the OPEB debt service fund are directly tied to the district’s OPEB bond principal and interest payments. All revenue for this fund comes from property taxes. Our final estimate for the revenue budget of the debt service fund is the same as the preliminary estimate.

**Expenditures (Preliminary 2009-10 Budget to Final 2009-10 Budget)** – The final OPEB debt service fund expenditure budget is the same as the preliminary projection. It includes 2009-10 OPEB bond principal and interest payments.

**Summary** – The projected June 30, 2010 OPEB debt service fund balance is \$0.31 million, a slight decrease from June 30, 2009.

**EXPENDABLE TRUST - SCHOLARSHIP FUNDS**

The expendable trust - scholarship funds were established to account for gifts and scholarship contributions to the district. The main source of income for this fund is interest revenue. The annual interest revenue from the investment of principal amounts will be awarded to recipients selected by the appropriate committees. The table below summarizes the actual activities for this fund in 2008-09 and our projections for 2009-10.

The district is not anticipating any change to either the revenue or expenditure budgets.

Expendable Trust - Scholarship Funds	2008-09	2009-10	2009-10	Prel. / Final Change	FY 2009 to
	Actual	Preliminary Budget	Final Budget		FY 2010 % Change
Beginning Fund Balance	25,293	24,793	24,752	(41)	-2.14%
Revenues	959	1,000	1,000	0	4.25%
Expenditures	1,500	1,000	1,000	0	-33.33%
Revenues less Expenditures	(541)	0	0	0	
Est. Ending Fund Balance	24,752	24,793	24,752	(41)	0.00%
Est. Ending Fund Balance as % of Exp.	1650.15%	2479.30%	2475.23%		

**INTERNAL SERVICE FUND**

**Overview** – The district's internal service fund contains two separate accounts. They are:

- a) Severance Pay (GASB #16) Account
- b) Other Post-Employment Benefits (GASB #45) Account

**SEVERANCE PAY (GASB #16) ACCOUNT**

The district uses this account to pre-fund severance or retirement pay for eligible retirees. Eligibility for these benefits is based on years of service and/or minimum age requirements. The amount of the

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severance or retirement benefit is calculated by converting a portion of unused accumulated sick leave, by computing a benefit based solely on years of service, or a combination of both. No retiree can receive severance benefits that exceed one year's salary.

The 2009-10 final revenue and expenditure budget estimates are the same as our preliminary estimates. The revenue budget includes projected interest income of \$74,000 from short-term investments and \$1.17 million estimated severance payments (unused sick leave and vacation days) to be paid from the general account of the general fund. The district is required to report severance payments paid from the general account of the general fund as revenue and expenditure in this internal service account. In addition, the expenditure budget also includes a transfer of \$2.80 million from this account to the general account of the general fund to provide relief to the general account. This is consistent with the School Board approved budget adjustments plan for 2009-10 school year.

The table below shows the actual activities in 2008-09 and our projections for the 2009-10 school year. The administration is not recommending any change to this budget.

<b>Internal Service Fund Severance Pay Account</b>	<b>2008-09 Actual</b>	<b>2009-10 Preliminary Budget</b>	<b>2009-10 Final Budget</b>	<b>Prel. / Final Change</b>	<b>FY 2009 to FY 2010 % Change</b>
Beginning Fund Balance	(2,275,846)	(978,591)	(2,225,291)	(1,246,700)	100.00%
Revenues	824,213	1,190,255	1,190,255	0	44.41%
Expenditures	773,658	3,916,255	3,916,255	0	406.20%
Revenues less Expenditures	50,555	(2,726,000)	(2,726,000)	0	
Est. Ending Fund Balance	(2,225,291)	(3,704,591)	(4,951,291)	(1,246,700)	-122.50%
Est. Ending Fund Balance as % of Exp.	-287.63%	N/A	N/A		

**OTHER POST-EMPLOYMENT BENEFITS (OPEB) REVOCABLE TRUST**

On January 12, 2009, the School Board awarded the sale of general obligation taxable OPEB bonds in the amount of \$37.44 million. On February 9, 2009, the School Board approved the establishment of a revocable trust for reporting activities related to all eligible other post-employment benefits. For eligible employees that meet certain age and/or length of service requirements, the district is required to pay health insurance premiums upon retirement until the employee reaches the age of eligibility for Medicare. The maximum monthly district contribution per retiree for post-employment health insurance premiums is set forth in the contracts for each eligible bargaining group.

The table below shows the actual activities in 2008-09 and our projections for the 2009-10 school year. The administration is not recommending any adjustment to this budget.

<b>Internal Service Fund Other Post-Employment Benefits Acct.</b>	<b>2008-09 Actual</b>	<b>2009-10 Preliminary Budget</b>	<b>2009-10 Final Budget</b>	<b>Prel. / Final Change</b>	<b>FY 2009 to FY 2010 % Change</b>
Beginning Fund Balance	(2,735,824)	34,411,336	32,314,931	(2,096,406)	-1281.18%
Revenues	39,711,037	0	0	0	-100.00%
Expenditures	4,660,282	0	0	0	-100.00%
Revenues less Expenditures	35,050,755	0	0	0	
Est. Ending Fund Balance	32,314,931	34,411,336	32,314,931	(2,096,406)	0.00%
Est. Ending Fund Balance as % of Exp.	693.41%	N/A	N/A		

## ORGANIZATION OF THE REPORT

The remainder of this report is organized in five major sections.

- a) The next section contains general summary information including:
  - a table showing totals of revenues, expenditures and fund balances by fund (page 21);
  - revenues for each fund categorized in four major source categories (pages 22-23);
  - charts depicting the sources of revenues for the general fund and all funds (pages 25);
  - tables showing expenditures for each fund categorized in six major object categories (pages 26-27), and
  - charts showing the major objects of expenditures for the general account of the general fund and total general fund (page 28).
- b) The second and third sections show more detailed budgets for each fund, listing revenues in each source category (pages 29-33) and expenditures in each object category (pages 35-47).
- c) The fourth section (pages 49-58) contains additional information related to this budget, including budget calendar, student and staffing information, etc.
- d) The fifth section (pages 59-64) is a glossary with definitions for most of the source and object categories included in the detailed tables.

## ACKNOWLEDGMENTS

Preparation of the district's budget requires a great deal of work by many people, including all of the District Office administrators, principals, assistant principals, administrative assistants, and many teachers and support staff in the schools and the District Office. Coordination of the budget process and preparation of the report were the responsibility of Jeffrey M. Solomon, Director of Finance and Operations, and Stella Y. Johnson, Coordinator of Finance. Additional assistance was provided by Joyce Peterson, Beth Sullivan, Karen Dooley, Desiree Fleming, and other staff of the Finance Department.



# Summary Information



**2009-10 PROJECTED REVENUES, EXPENDITURES AND FUND BALANCE  
BY FUND**

Fund	Actual Fund Balance 6/30/09	2009-10 Revenue Budget	2009-10 Expenditure Budget	Proj. Fund Balance 6/30/10
<b>General Fund</b>				
General Account	129,135,064	223,887,406	208,955,002	N/A
Special Education Account	(90,618,524)	32,807,352	54,315,732	N/A
Quality Compensation Account	(417,578)	7,171,021	7,367,262	N/A
Pupil Transportation Account	(826,679)	14,655,784	15,697,964	N/A
Capital Expenditure Account	<u>2,396,273</u>	<u>9,601,412</u>	<u>11,674,579</u>	<u>N/A</u>
<b>Total General Fund</b>	<b>39,668,557</b>	<b>288,122,975</b>	<b>298,010,539</b>	<b>29,780,993</b>
<b>Food Service Fund</b>	<b>2,253,820</b>	<b>11,167,171</b>	<b>11,922,170</b>	<b>1,498,821</b>
<b>Community Service Fund</b>	<u>932,675</u>	<u>9,413,886</u>	<u>9,886,856</u>	<u>459,705</u>
<b>Sub-Total Operating Funds</b>	<b>42,855,053</b>	<b>308,704,032</b>	<b>319,819,565</b>	<b>31,739,520</b>
<b>Building Construction Fund</b>				
Alternative Facility-Levy Account	1,489,381	4,847,224	6,550,629	(214,024)
2004 Facilities Referendum Account	<u>3,446,148</u>	<u>35,000</u>	<u>1,148,715</u>	<u>2,332,433</u>
<b>Total Building Construction Fund</b>	<b>4,935,529</b>	<b>4,882,224</b>	<b>7,699,344</b>	<b>2,118,409</b>
<b>Debt Service Fund - Regular</b>	<b>7,376,633</b>	<b>15,792,444</b>	<b>20,421,215</b>	<b>2,747,862</b>
<b>Debt Service Fund -OPEB</b>	<u>328,709</u>	<u>2,048,224</u>	<u>2,068,481</u>	<u>308,452</u>
<b>Total Debt Service Funds</b>	<b>7,705,342</b>	<b>17,840,668</b>	<b>22,489,696</b>	<b>3,056,314</b>
<b>Sub-Total Non-Operating Funds</b>	<b>12,640,871</b>	<b>22,722,892</b>	<b>30,189,040</b>	<b>5,174,723</b>
<b>Expendable Trust Fund</b>	<u>24,752</u>	<u>1,000</u>	<u>1,000</u>	<u>24,752</u>
<b>Sub-Total Fiduciary Fund</b>	<b>24,752</b>	<b>1,000</b>	<b>1,000</b>	<b>24,752</b>
<b>Internal Service Fund</b>				
Severance Pay (GASB #16)	(2,225,291)	1,190,255	3,916,255	(4,951,291)
Other Post-Employment Benefits (GASB #45)	<u>32,314,931</u>	<u>0</u>	<u>0</u>	<u>32,314,931</u>
<b>Sub-Total Proprietary Fund</b>	<b>30,089,640</b>	<b>1,190,255</b>	<b>3,916,255</b>	<b>27,363,640</b>
<b>Total All Funds</b>	<b>85,610,315</b>	<b>332,618,179</b>	<b>353,925,860</b>	<b>64,302,634</b>

**SUMMARY OF REVENUES BY SOURCE CATEGORY AND FUND  
2008-09 ACTUAL AND 2009-10 BUDGET**

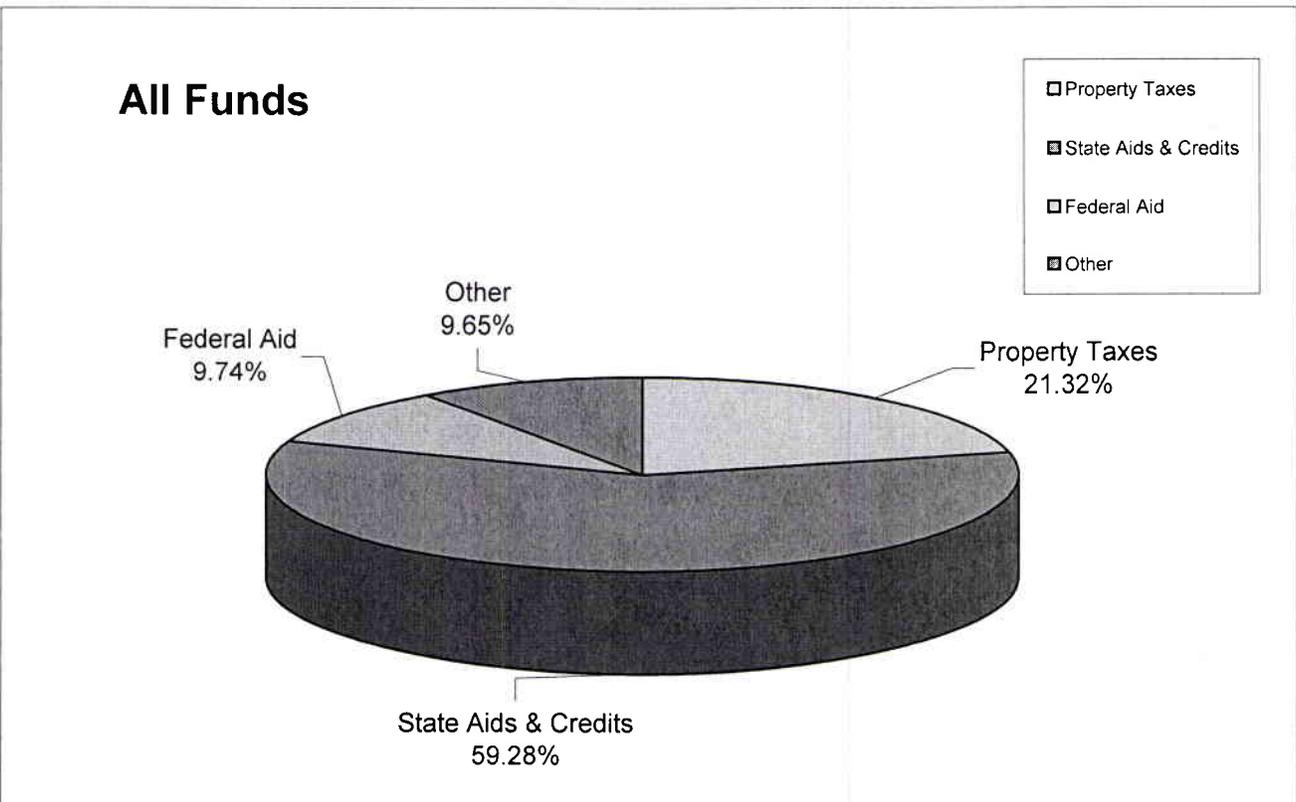
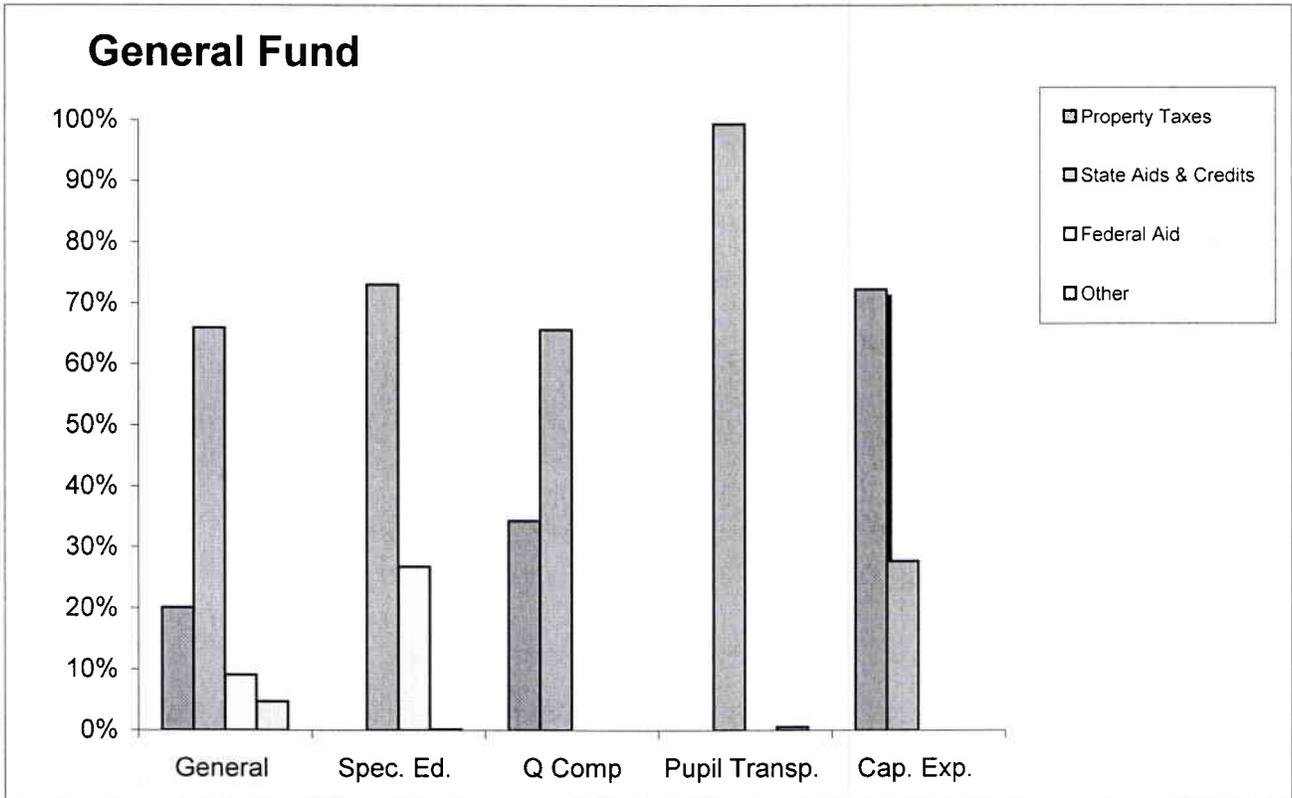
Fund	Source Category	2008-09	Pct. of	2009-10	2009-10	Pct. of	Final - Preliminary	
		Actual	Total	Prel. Budget	Final Budget	Total	Percent Change	Amount Change
<b>01 &amp; 11</b>	<b>General Account</b>							
	Property Taxes	46,707,788	17.77%	45,097,919	45,097,919	20.14%	0.00%	0
	State Aids & Credits	165,804,469	63.09%	161,830,649	147,736,137	65.99%	-8.71%	(14,094,512)
	Federal Aid	3,733,920	1.42%	2,608,065	20,411,767	9.12%	682.64%	17,803,702
	Other	46,563,821	17.72%	10,840,266	10,641,583	4.75%	-1.83%	(198,683)
	Sub-Total	262,809,999	100.00%	220,376,899	223,887,406	100.00%	1.59%	3,510,507
<b>21</b>	<b>Spec. Educ. Account</b>							
	Property Taxes	0	0.00%	0	0	0.00%	N/A	0
	State Aids & Credits	23,988,054	81.35%	25,033,897	23,968,840	73.06%	-4.25%	(1,065,057)
	Federal Aid	5,411,793	18.35%	10,052,879	8,793,512	26.80%	-12.53%	(1,259,367)
	Other	87,027	0.30%	45,000	45,000	0.14%	0.00%	0
	Sub-Total	29,486,874	100.00%	35,131,776	32,807,352	100.00%	-6.62%	(2,324,424)
<b>31</b>	<b>Quality Comp. Account</b>							
	Property Taxes	1,903,765	0.00%	2,464,253	2,464,253	34.36%	0.00%	0
	State Aids & Credits	5,302,962	0.00%	4,707,808	4,706,768	65.64%	-0.02%	(1,040)
	Federal Aid	0	0.00%	0	0	0.00%	N/A	0
	Other	0	0.00%	0	0	0.00%	N/A	0
	Sub-Total	7,206,727	0.00%	7,172,061	7,171,021	100.00%	-0.01%	(1,040)
<b>03</b>	<b>Pupil Transp. Account</b>							
	Property Taxes	0	0.00%	0	0	0.00%	N/A	0
	State Aids & Credits	14,714,861	98.76%	14,749,278	14,570,027	99.41%	-1.22%	(179,251)
	Federal Aid	0	0.00%	0	0	0.00%	N/A	0
	Other	185,393	1.24%	76,000	85,757	0.59%	12.84%	9,757
	Sub-Total	14,900,254	100.00%	14,825,278	14,655,784	100.00%	-1.14%	(169,494)
<b>05</b>	<b>Cap. Exp. Account</b>							
	Property Taxes	6,251,147	58.45%	6,941,462	6,941,462	72.30%	0.00%	0
	State Aids & Credits	4,375,746	40.91%	2,760,375	2,659,950	27.70%	-3.64%	(100,425)
	Federal Aid	0	0.00%	0	0	0.00%	N/A	0
	Other	68,629	0.64%	0	0	0.00%	N/A	0
	Sub-Total	10,695,522	100.00%	9,701,837	9,601,412	100.00%	-1.04%	(100,425)
<b>01, 11, 21, 31, 03, 05</b>	<b>General Fund</b>							
	Property Taxes	54,862,700	16.88%	54,503,634	54,503,634	18.92%	0.00%	0
	State Aids & Credits	214,186,092	65.88%	209,082,007	193,641,722	67.21%	-7.38%	(15,440,285)
	Federal Aid	9,145,713	2.81%	12,660,944	29,205,279	10.14%	130.67%	16,544,335
	Other	46,904,871	14.43%	10,961,266	10,772,340	3.74%	-1.72%	(188,926)
	<b>Total General Fund</b>	<b>325,099,376</b>	<b>100.00%</b>	<b>287,207,851</b>	<b>288,122,975</b>	<b>100.00%</b>	<b>0.32%</b>	<b>915,124</b>

**SUMMARY OF REVENUES BY SOURCE CATEGORY AND FUND  
2008-09 ACTUAL AND 2009-10 BUDGET**

Fund	Source Category	2008-09 Actual	Pct. of Total	2009-10 Prel. Budget	2009-10 Final Budget	Pct. of Total	Final - Preliminary	
							Percent Change	Amount Change
<b>02</b>	<b>Food Service</b>							
	Property Taxes	0	0.00%	0	0	0.00%	N/A	0
	State Aids & Credits	427,004	3.67%	425,454	428,454	3.84%	0.71%	3,000
	Federal Aid	2,814,531	24.16%	3,125,059	3,125,059	27.98%	0.00%	0
	Other	8,408,956	72.18%	7,623,658	7,613,658	68.18%	-0.13%	(10,000)
	<b>Total Food Service</b>	<b>11,650,491</b>	<b>100.00%</b>	<b>11,174,171</b>	<b>11,167,171</b>	<b>100.00%</b>	<b>-0.06%</b>	<b>(7,000)</b>
<b>04</b>	<b>Community Service</b>							
	Property Taxes	1,381,530	14.47%	1,590,890	1,592,522	16.92%	0.10%	1,632
	State Aids & Credits	2,272,798	23.81%	2,223,640	2,303,425	24.47%	3.59%	79,785
	Federal Aid	116,523	1.22%	80,179	71,113	0.76%	-11.31%	(9,066)
	Other	5,774,045	60.49%	5,010,103	5,446,826	57.86%	8.72%	436,723
	<b>Total Comm. Service</b>	<b>9,544,895</b>	<b>100.00%</b>	<b>8,904,812</b>	<b>9,413,886</b>	<b>100.00%</b>	<b>5.72%</b>	<b>509,074</b>
<b>15, 56</b>	<b>Building Construction</b>							
	Property Taxes	0	0.00%	0	0	0.00%	N/A	0
	State Aids & Credits	0	0.00%	0	0	0.00%	N/A	0
	Other	6,224,813	100.00%	4,882,224	4,882,224	100.00%	0.00%	0
	<b>Total Bldg Construction</b>	<b>6,224,813</b>	<b>100.00%</b>	<b>4,882,224</b>	<b>4,882,224</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0</b>
<b>07</b>	<b>Debt Service</b>							
	Property Taxes	17,695,286	94.78%	14,827,836	14,827,836	93.89%	0.00%	0
	State Aids & Credits	691,146	3.70%	814,608	814,608	5.16%	0.00%	0
	Federal Aid	0	0.00%	0	0	0.00%	N/A	0
	Other	283,446	1.52%	150,000	150,000	0.95%	0.00%	0
	<b>Total Debt Service</b>	<b>18,669,877</b>	<b>100.00%</b>	<b>15,792,444</b>	<b>15,792,444</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0</b>
<b>47</b>	<b>OPEB Debt Service Fund</b>							
	Other	328,709	100.00%	2,048,224	2,048,224	100.00%	0.00%	0
<b>08</b>	<b>Trust - Scholarship</b>							
	Other	959	100.00%	1,000	1,000	100.00%	0.00%	0
<b>09 &amp; 39</b>	<b>Agency Funds</b>							
	Other	233,959	100.00%	0	0	N/A	N/A	0
<b>20, 22</b>	<b>Internal Service Fund</b>							
	Other	40,535,250	100.00%	1,190,255	1,190,255	7.54%	0.00%	0
<b>Grand Total, All Funds</b>								
	Property Taxes	73,939,516	17.93%	70,922,360	70,923,992	21.32%	0.00%	1,632
	State Aids & Credits	217,577,040	52.77%	212,545,709	197,188,209	59.28%	-7.23%	(15,357,500)
	Federal Aid	12,076,767	2.93%	15,866,182	32,401,451	9.74%	104.22%	16,535,269
	Other	108,695,006	26.36%	31,866,730	32,104,527	9.65%	0.75%	237,797
	<b>Total</b>	<b>412,288,330</b>	<b>100.00%</b>	<b>331,200,981</b>	<b>332,618,179</b>	<b>100.00%</b>	<b>0.43%</b>	<b>1,417,198</b>



# Revenues by Source Category 2009-10 Final Budget



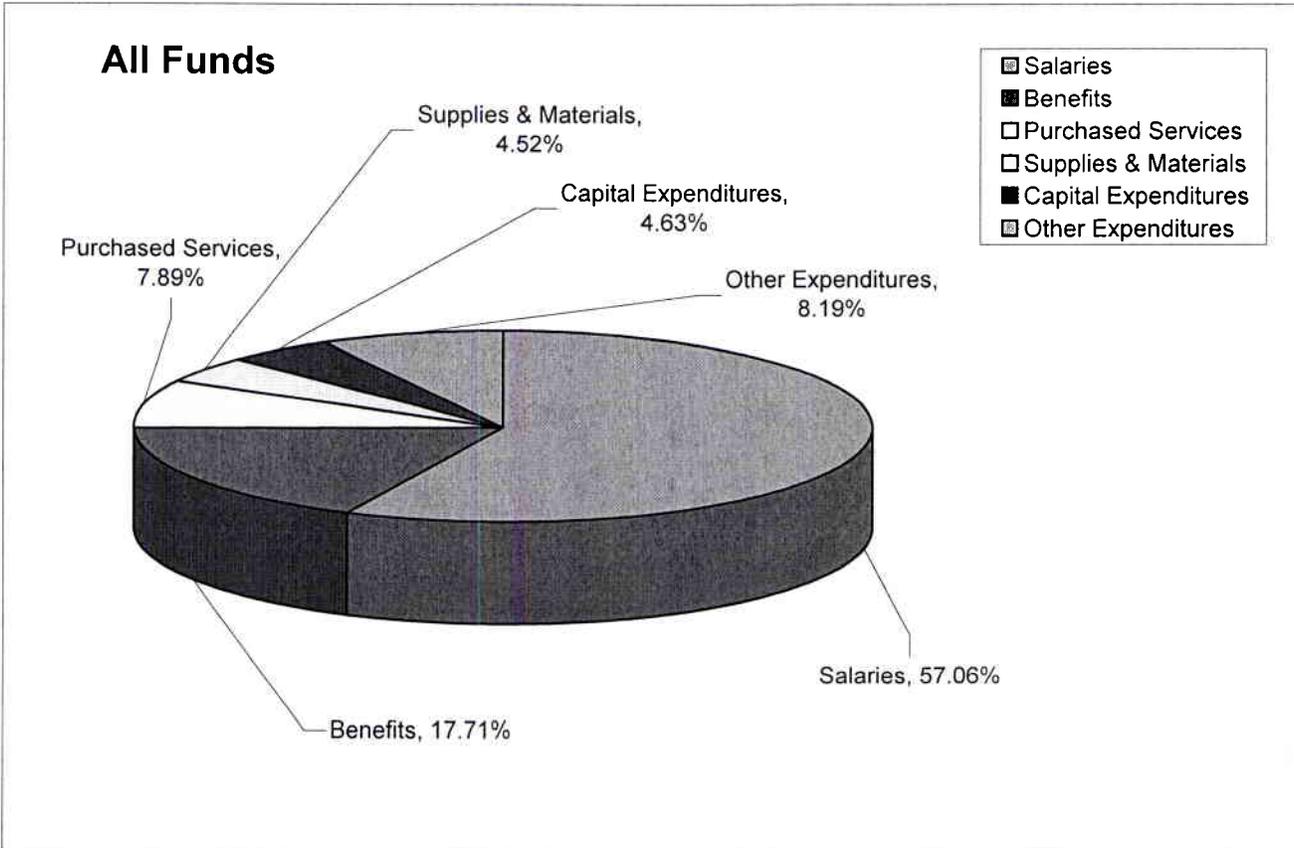
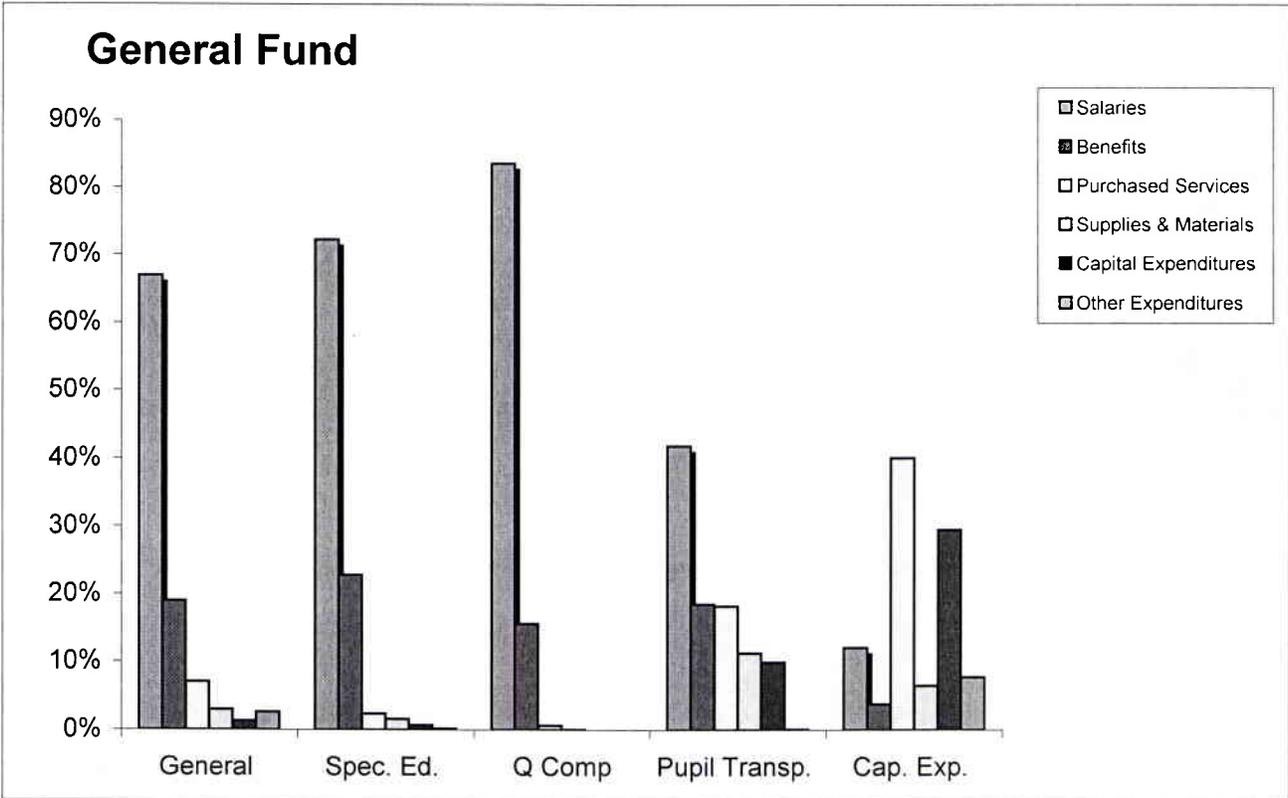
**SUMMARY OF EXPENDITURES BY OBJECT CATEGORY AND FUND,  
2008-09 ACTUAL AND 2009-10 BUDGET**

Fund	Object Category	2008-09 Actual	Pct. of Total	2009-10 Prel. Budget	2009-10 Final Budget	Pct. of Total	Final - Preliminary	
							Percent Change	Amount Change
<b>01 &amp; 11</b>	<b>General Account</b>							
	Salaries	135,958,046	57.07%	138,578,760	139,888,835	66.95%	0.95%	1,310,075
	Benefits	72,303,961	30.35%	40,181,152	39,669,668	18.98%	-1.27%	(511,484)
	Purchased Services	14,425,955	6.06%	13,671,631	14,891,594	7.13%	8.92%	1,219,963
	Supplies & Materials	5,707,140	2.40%	5,456,004	6,251,285	2.99%	14.58%	795,281
	Capital Expenditures	2,907,011	1.22%	2,649,814	2,788,108	1.33%	5.22%	138,294
	Other Expenditures	6,944,122	2.91%	5,264,909	5,465,512	2.62%	3.81%	200,603
	<b>Sub-Total</b>	<b>238,246,235</b>	<b>100.00%</b>	<b>205,802,270</b>	<b>208,955,002</b>	<b>100.00%</b>	<b>1.53%</b>	<b>3,152,732</b>
<b>21</b>	<b>Spec. Educ. Account</b>							
	Salaries	37,858,679	249.48%	39,500,063	39,261,472	72.28%	-0.60%	(238,591)
	Benefits	11,474,959	75.62%	12,480,170	12,396,324	22.82%	-0.67%	(83,846)
	Purchased Services	1,201,176	7.92%	1,475,838	1,310,247	2.41%	-11.22%	(165,591)
	Supplies & Materials	559,714	3.69%	794,409	859,768	1.58%	8.23%	65,359
	Capital Expenditures	329,620	2.17%	379,100	393,300	0.72%	3.75%	14,200
	Other Expenditures	62,775	0.41%	90,621	94,621	0.17%	4.41%	4,000
	<b>Sub-Total</b>	<b>51,486,923</b>	<b>339.29%</b>	<b>54,720,201</b>	<b>54,315,732</b>	<b>100.00%</b>	<b>-0.74%</b>	<b>(404,469)</b>
<b>31</b>	<b>Quality Comp. Account</b>							
	Salaries	6,349,797	83.64%	6,156,214	6,164,122	83.67%	0.13%	7,908
	Benefits	1,119,227	14.74%	1,151,567	1,150,269	15.61%	-0.11%	(1,298)
	Purchased Services	80,303	1.06%	47,508	47,508	0.64%	0.00%	0
	Supplies & Materials	31,622	0.42%	4,863	4,863	0.07%	0.00%	0
	Capital Expenditures	10,364	0.14%	500	500	0.01%	0.00%	0
	Other Expenditures	78	0.00%	0	0	0.00%	N/A	0
	<b>Sub-Total</b>	<b>7,591,391</b>	<b>100.00%</b>	<b>7,360,652</b>	<b>7,367,262</b>	<b>100.00%</b>	<b>0.09%</b>	<b>6,610</b>
<b>03</b>	<b>Pupil Transp. Account</b>							
	Salaries	6,455,379	42.54%	6,548,952	6,572,499	41.87%	0.36%	23,547
	Benefits	2,486,592	16.39%	2,777,690	2,906,517	18.52%	4.64%	128,827
	Purchased Services	2,608,913	17.19%	2,842,548	2,861,848	18.23%	0.68%	19,300
	Supplies & Materials	1,917,771	12.64%	1,758,900	1,770,900	11.28%	0.68%	12,000
	Capital Expenditures	1,694,025	11.16%	1,631,500	1,568,500	9.99%	-3.86%	(63,000)
	Other Expenditures	12,065	0.08%	20,700	17,700	0.11%	-14.49%	(3,000)
	<b>Sub-Total</b>	<b>15,174,745</b>	<b>100.00%</b>	<b>15,580,290</b>	<b>15,697,964</b>	<b>100.00%</b>	<b>0.76%</b>	<b>117,674</b>
<b>05</b>	<b>Cap. Exp. Account</b>							
	Salaries	1,406,195	10.21%	1,401,822	1,411,383	12.09%	0.68%	9,561
	Benefits	461,989	3.35%	445,044	446,245	3.82%	0.27%	1,201
	Purchased Services	4,738,360	34.41%	4,638,336	4,684,266	40.12%	0.99%	45,930
	Supplies & Materials	2,842,046	20.64%	766,029	766,029	6.56%	0.00%	0
	Capital Expenditures	3,546,016	25.75%	3,314,497	3,455,700	29.60%	4.26%	141,203
	Other Expenditures	777,231	5.64%	910,956	910,956	7.80%	0.00%	0
	<b>Sub-Total</b>	<b>13,771,838</b>	<b>100.00%</b>	<b>11,476,684</b>	<b>11,674,579</b>	<b>100.00%</b>	<b>1.72%</b>	<b>197,895</b>
<b>01, 11, 21, 31, 03, 05</b>	<b>General Fund</b>							
	Salaries	188,028,095	57.63%	192,185,811	193,298,311	64.86%	0.58%	1,112,500
	Benefits	87,846,728	26.92%	57,035,623	56,569,023	18.98%	-0.82%	(466,600)
	Purchased Services	23,054,708	7.07%	22,675,861	23,795,463	7.98%	4.94%	1,119,602
	Supplies & Materials	11,058,293	3.39%	8,780,205	9,652,845	3.24%	9.94%	872,640
	Capital Expenditures	8,487,035	2.60%	7,975,411	8,206,108	2.75%	2.89%	230,697
	Other Expenditures	7,796,272	2.39%	6,287,186	6,488,789	2.18%	3.21%	201,603
	<b>Total General Fund</b>	<b>326,271,131</b>	<b>100.00%</b>	<b>294,940,097</b>	<b>298,010,539</b>	<b>100.00%</b>	<b>1.04%</b>	<b>3,070,442</b>

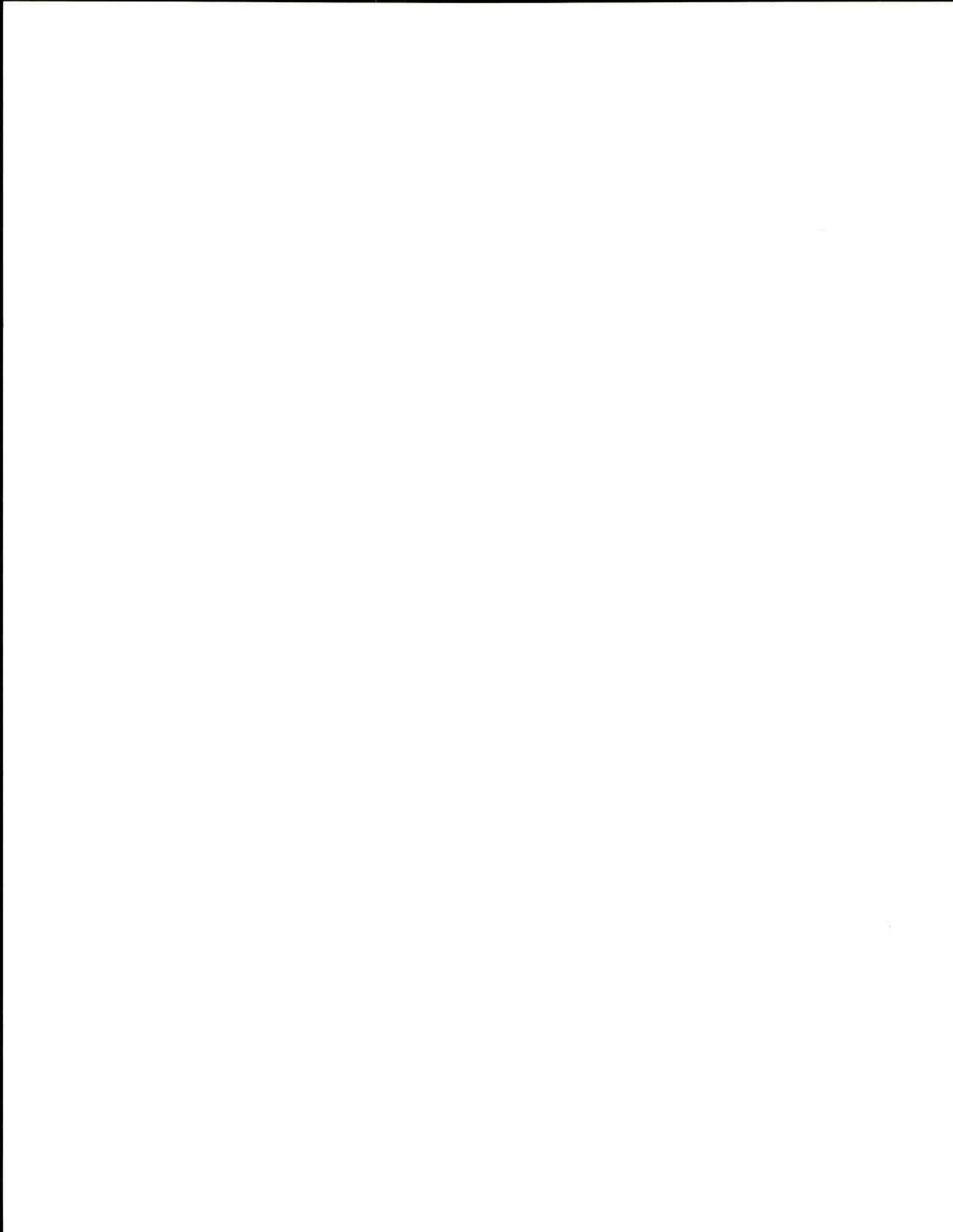
**SUMMARY OF EXPENDITURES BY OBJECT CATEGORY AND FUND,  
2008-09 ACTUAL AND 2009-10 BUDGET**

Fund	Object Category	2008-09	Pct. of	2009-10	2009-10	Pct. of	Final - Preliminary	
		Actual	Total	Prel. Budget	Final Budget	Total	Percent Change	Amount Change
<b>02</b>	<b>Food Service</b>							
	Salaries	3,777,675	33.34%	3,630,460	3,807,023	31.93%	4.86%	176,563
	Benefits	1,629,901	14.38%	1,039,950	884,807	7.42%	-14.92%	(155,143)
	Purchased Services	305,801	2.70%	413,507	376,007	3.15%	-9.07%	(37,500)
	Supplies & Materials	5,515,502	48.68%	5,917,833	5,917,833	49.64%	0.00%	0
	Capital Expenditures	85,214	0.75%	175,000	925,000	7.76%	428.57%	750,000
	Other Expenditures	16,636	0.15%	11,500	11,500	0.10%	0.00%	0
	<b>Total Food Service</b>	<b>11,330,729</b>	<b>100.00%</b>	<b>11,188,250</b>	<b>11,922,170</b>	<b>100.00%</b>	<b>6.56%</b>	<b>733,920</b>
<b>04</b>	<b>Community Service</b>							
	Salaries	4,531,694	46.24%	4,602,222	4,768,314	48.23%	3.61%	166,092
	Benefits	1,973,233	20.14%	1,393,717	1,296,244	13.11%	-6.99%	(97,473)
	Purchased Services	2,795,200	28.52%	2,962,795	3,338,989	33.77%	12.70%	376,194
	Supplies & Materials	397,860	4.06%	395,872	434,607	4.40%	9.78%	38,735
	Capital Expenditures	90,322	0.92%	30,150	45,010	0.46%	49.29%	14,860
	Other Expenditures	11,103	0.11%	3,209	3,692	0.04%	15.05%	483
	<b>Total Comm. Service</b>	<b>9,799,411</b>	<b>100.00%</b>	<b>9,387,965</b>	<b>9,886,856</b>	<b>100.00%</b>	<b>5.31%</b>	<b>498,891</b>
<b>15, 56</b>	<b>Building Construction</b>							
	Salaries	74,498	0.97%	77,105	77,105	1.00%	0.00%	0
	Benefits	28,831	0.38%	27,295	27,295	0.35%	0.00%	0
	Purchased Services	433,482	5.65%	398,538	398,538	5.18%	0.00%	0
	Supplies & Materials	37,961	0.49%	1,305	1,305	0.02%	0.00%	0
	Capital Expenditures	7,051,485	91.94%	7,195,101	7,195,101	93.45%	0.00%	0
	Other Expenditures	43,278	0.56%	0	0	0.00%	N/A	0
	<b>Total Bldg. Const.</b>	<b>7,669,535</b>	<b>100.00%</b>	<b>7,699,344</b>	<b>7,699,344</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0</b>
<b>07</b>	<b>Debt Service</b>							
	Other	18,643,332	100.00%	20,421,215	20,421,215	100.00%	0.00%	0
<b>47</b>	<b>OPEB Debt Service</b>							
	Other	0	100.00%	2,068,481	2,068,481	100.00%	0.00%	0
<b>08</b>	<b>Trust - Scholarship</b>							
	Other	1,500	100.00%	1,000	1,000	100.00%	0.00%	0
<b>09 &amp; 39</b>	<b>Agency Funds</b>							
	Salaries	15,844	48.12%	0	0	N/A	N/A	0
	Benefits	1,605	4.87%	0	0	N/A	N/A	0
	Purchased Services	15,119	45.92%	0	0	N/A	N/A	0
	Supplies & Materials	358	1.09%	0	0	N/A	N/A	0
	<b>Total Agency Funds</b>	<b>32,926</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>N/A</b>	<b>0</b>
<b>20, 22</b>	<b>Internal Service Fund</b>							
	Benefits	5,433,940	100.00%	3,916,255	3,916,255	N/A	N/A	0
<b>Grand Total, All Funds</b>								
	Salaries	196,427,806	51.80%	200,495,598	201,950,753	57.06%	0.73%	1,455,155
	Benefits	96,914,237	25.56%	63,412,840	62,693,624	17.71%	-1.13%	(719,216)
	Purchased Services	26,604,310	7.02%	26,450,701	27,908,997	7.89%	5.51%	1,458,296
	Supplies & Materials	17,009,974	4.49%	15,095,215	16,006,590	4.52%	6.04%	911,375
	Capital Expenditures	15,714,056	4.14%	15,375,662	16,371,219	4.63%	6.47%	995,557
	Other Expenditures	26,512,121	6.99%	28,792,591	28,994,677	8.19%	0.70%	202,086
	<b>Total</b>	<b>379,182,503</b>	<b>100.00%</b>	<b>349,622,607</b>	<b>353,925,860</b>	<b>100.00%</b>	<b>1.23%</b>	<b>4,303,253</b>

# Expenditures by Object Category 2009-10 Final Budget



# Revenue Budget Schedules



## REVENUE BY SOURCE

SRC DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
<b>GENERAL FUND/General Account Fund 1</b>			
001 Maintenance Levies	40,144,140	38,180,189	38,180,189
003 Delinquent Taxes	626,123	226,154	226,154
005 Unemployment Insurance Levy	15,831	15,831	15,831
009 Fiscal Disparity	5,499,310	6,325,745	6,325,745
010 County Apportionment	422,384	350,000	350,000
021 Tuition from Other Minn. Sch. Dist.	15,427	22,000	22,000
040 Tuition from Patrons	589	0	0
041 Driver Ed Lab - Fees	513,287	492,000	504,000
050 Fees	557,241	265,367	300,325
051 Cocurr. Athletic Participation Fees	663,825	637,000	656,000
052 Student Parking Fees	299,197	309,000	294,000
053 Cocurr. Fine Arts Participation Fees	104,670	114,000	99,700
060 Admission	627,894	598,400	620,100
092 Interest Earnings	1,092,257	1,200,000	800,000
096 Gifts & Bequests	784,261	278,476	302,518
099 Miscellaneous Local Revenues	5,100,583	3,594,667	3,636,902
201 Endowment Fund Apportionment	924,091	650,000	780,000
211 General Education Aid	158,311,294	155,243,276	140,796,003
212 General Aid - Extended Day/Year	2,062,766	1,737,511	2,016,802
213 Shared Time Aid	58,566	70,000	70,000
227 Abatement Aid	16,574	15,000	30,158
234 Mkt Value Homestead & Ag Credit	678,836	715,278	715,278
258 Other State Credits	8,853	5,000	5,000
300 State Aids & Grants	2,888,560	2,835,466	2,835,466
363 Transition-Disabled Aid	521,539	521,118	479,430
369 Other Revenue from Other State Agencies	68,598	0	0
370 Misc. State Revenue - MN Dept of Educ.	264,790	38,000	8,000
400 Federal Aids	1,973,641	843,517	17,934,873
499 Misc Fed Rev from MDE	2,000	0	0
500 Federal Direct Aid	33,725	42,571	42,571
620 Resale - Nontaxable	176,166	105,755	95,265
621 Resale - Taxable	352,559	185,260	225,493
622 Sale of Materials	8,302	5,000	5,000
624 Sale of Equipment	3,387	5,000	5,000
625 Insurance Recovery	204,254	150,000	150,000
628 Judgments for School District	85,655	78,341	125,280
631 Sale of Bonds	35,974,267	0	0
649 Perm Transfers from Other Fund	0	2,800,000	2,800,000
<b>Total</b>	<b>261,085,444</b>	<b>218,654,922</b>	<b>221,453,083</b>
<b>GENERAL FUND/Magnet Program Fund 11</b>			
099 Miscellaneous Local Revenues	0	0	65,191
599 Miscellaneous Federal Direct Aid	1,724,554	1,721,977	2,369,132
<b>Total</b>	<b>1,724,554</b>	<b>1,721,977</b>	<b>2,434,323</b>

## REVENUE BY SOURCE

SRC DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
<b>GENERAL FUND/Special Education Account Fund 21</b>			
071 Medical Assistance Claims	64,259	45,000	45,000
096 Gifts & Bequests	772	0	0
099 Miscellaneous Local Revenues	19,299	0	0
211 Gen. Educ./Compensatory Education Aid	61,028	54,247	54,247
360 State Aid for Special Education	19,043,254	20,292,321	18,901,127
361 Special Education Excess Costs Aid	4,871,953	4,687,329	5,013,466
365 Special Education Tuition Adjustments	11,819	0	0
400 Federal Aids	5,411,793	10,052,879	8,793,512
620 Resale - Nontaxable	2,697	0	0
621 Resale - Taxable	0	0	0
<b>Total</b>	<b>29,486,874</b>	<b>35,131,776</b>	<b>32,807,352</b>
<b>GENERAL FUND/Quality Compensation Account Fund 31</b>			
001 Maintenance Levies	1,903,765	2,464,253	2,464,253
300 State Aid	5,302,962	4,707,808	4,706,768
<b>Total</b>	<b>7,206,727</b>	<b>7,172,061</b>	<b>7,171,021</b>
<b>GENERAL FUND/Pupil Transportation Acct Fund 3</b>			
050 Fees	74,430	70,000	70,000
096 Gifts & Bequests	1,350	0	240
099 Misc Rev from Local Sources	18	0	443
211 General Education Aid for Transportation	7,921,115	7,824,388	7,854,221
300 State Aid - Non-Public Transportation	335,013	311,477	311,477
360 State Aid for Special Education Transp.	6,248,948	6,385,953	6,202,172
364 Bus Depreciation Aid	209,784	227,460	202,157
624 Sale of Equipment	103,000	0	0
625 Insurance Recovery	6,595	6,000	15,074
<b>Total</b>	<b>14,900,254</b>	<b>14,825,278</b>	<b>14,655,784</b>
<b>GENERAL FUND/Capital Expenditure Account Fund 5</b>			
001 Maintenance Levies	6,251,147	6,941,462	6,941,462
096 Gifts & Bequests	2,461	0	0
099 Miscellaneous Local Revenues	66,168	0	0
211 General Education Aid for Capital Expend.	4,375,746	2,760,375	2,659,950
624 Sale of Equipment	0	0	0
<b>Total</b>	<b>10,695,522</b>	<b>9,701,837</b>	<b>9,601,412</b>

## REVENUE BY SOURCE

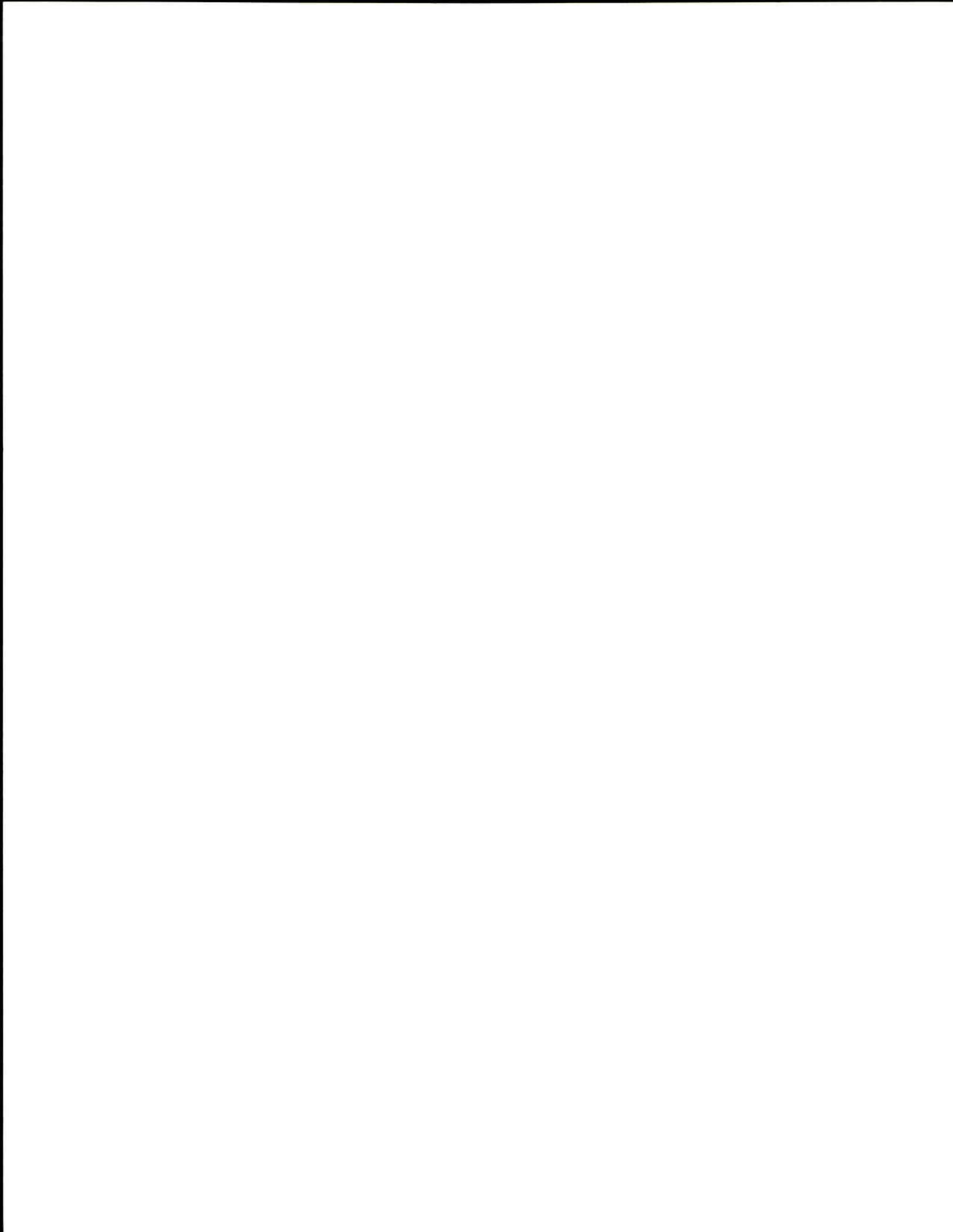
SRC DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
<b>FOOD SERVICE FUND 2</b>			
092 Interest Earnings	47,616	35,000	35,000
300 State Aids & Grants	427,004	425,454	428,454
471 Federal School Lunch Program	632,868	579,045	579,045
472 Federal Special Assistance	1,406,719	1,558,294	1,558,294
473 Commodity Cash Rebate Program	208,101	140,000	140,000
474 Commodity Distribution Prog.-Fed.	237,217	450,000	450,000
475 Special Milk Program-Federal	2,322	2,305	2,305
476 School Breakfast Program-Federal	327,305	366,792	366,792
479 Summer Food Service Program	0	28,623	28,623
601 Food Service Sales to Pupil	7,265,960	7,222,158	7,222,158
606 Food Service Sales to Adults	181,219	171,500	171,500
608 Special Function Food Sales	179,235	195,000	185,000
624 Sale of Equipment	0	0	0
631 Sale of Bonds	734,927	0	
<b>Total</b>	<b>11,650,491</b>	<b>11,174,171</b>	<b>11,167,171</b>
<b>COMMUNITY SERVICE FUND 4</b>			
001 Maintenance Levies	1,208,896	1,394,672	1,396,304
003 Delinquent Taxes	18,216	6,811	6,811
009 Fiscal Disparity	154,418	189,407	189,407
021 Tuition from Other Minn. Sch. Dist.	31,853	33,639	33,639
040 Tuition	3,823,306	4,056,820	4,220,200
050 Fees	156,742	171,581	176,581
060 Admission	13,457	16,033	13,118
061 Admission-Taxable	4,654	6,639	5,315
092 Interest Earnings	40,905	40,000	40,000
093 Facility - Rental	473,319	485,451	487,043
094 Facility - Labor	61,150	41,858	48,148
096 Gifts & Bequests	15,979	4,800	8,000
099 Miscellaneous Local Revenues	153,372	149,452	213,152
227 Abatement Aid	538	500	708
234 Mkt Value Homestead & Agric Credit	53,057	65,753	65,753
258 Other State Credits	692	700	700
300 State Aids & Grants	1,967,986	1,796,931	1,902,260
301 Non-Public School Aid	250,524	359,756	334,004
400 Federal Aids	116,523	80,179	71,113
620 Resale - Nontaxable	1,416	1,830	1,630
621 Resale - Taxable	0	2,000	2,000
631 Sale of Bonds	872,089	0	
649 Permanent Transfers	125,803	0	198,000
<b>Total</b>	<b>9,544,895</b>	<b>8,904,812</b>	<b>9,413,886</b>

## REVENUE BY SOURCE

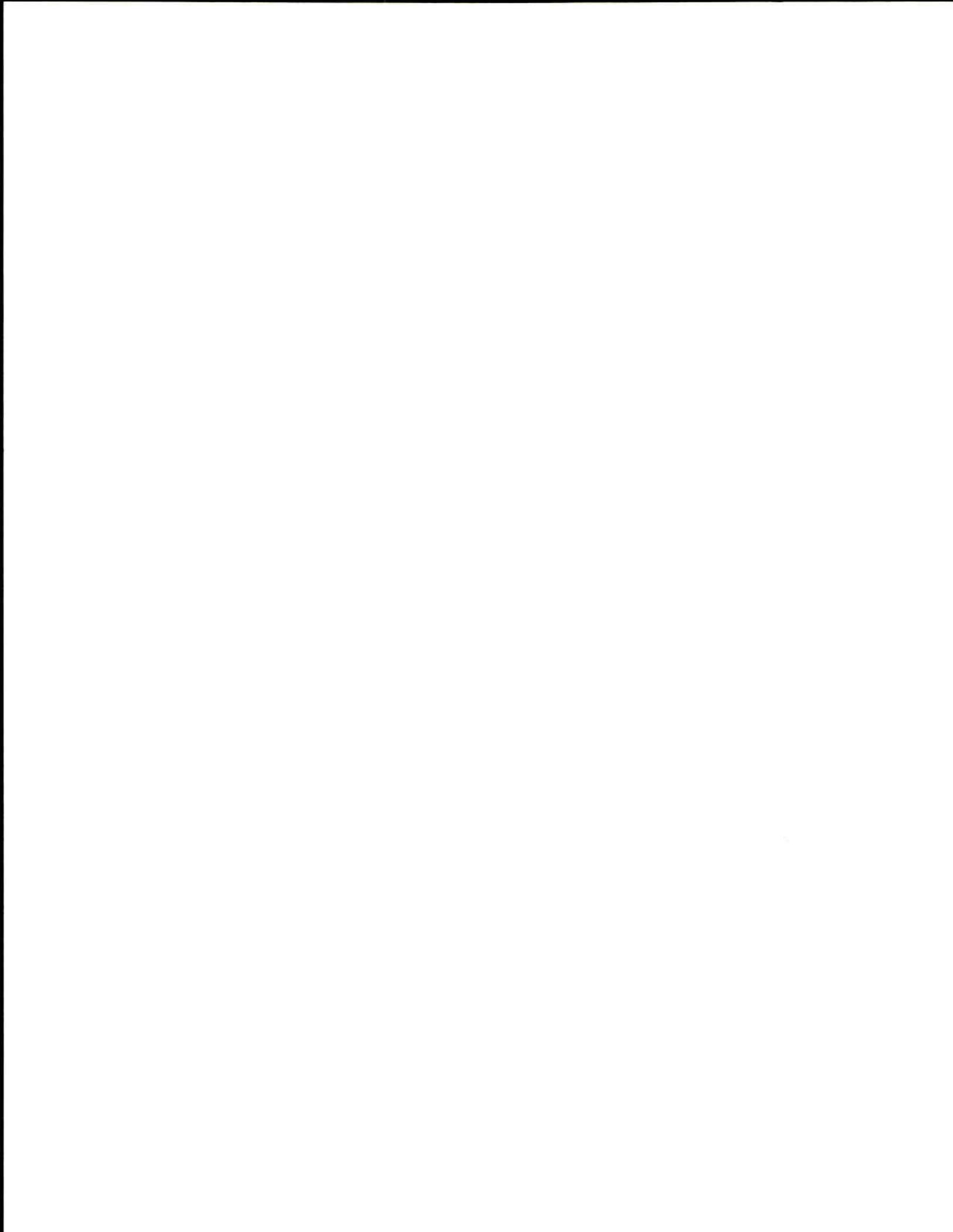
SRC DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
<b>ALTERNATIVE FACILITY-LEVY ACCOUNT FUND 15</b>			
001 Maintenance Levies	0	0	0
099 Miscellaneous Local Revenues	330	0	0
649 Permanent Transfers	6,176,945	4,847,224	4,847,224
<b>Total</b>	<b>6,177,275</b>	<b>4,847,224</b>	<b>4,847,224</b>
<b>2004 FACILITIES REFERENDUM FUND 56</b>			
092 Interest Earnings	47,538	35,000	35,000
099 Miscellaneous Local Revenues	0	0	0
<b>Total</b>	<b>47,538</b>	<b>35,000</b>	<b>35,000</b>
<b>DEBT SERVICE FUND 7</b>			
001 Maintenance Levies	15,482,157	12,975,900	12,975,900
003 Delinquent Taxes	229,495	64,280	64,280
009 Fiscal Disparity	1,983,634	1,787,656	1,787,656
092 Interest Earnings	283,446	150,000	150,000
234 Mkt Value Homestead & Agric Credit	682,248	806,108	806,108
258 Other State Credits	8,898	8,500	8,500
631 Sale of Bonds	0	0	0
<b>Total</b>	<b>18,669,877</b>	<b>15,792,444</b>	<b>15,792,444</b>
<b>EXPENDABLE TRUST FUND 8</b>			
<b>Scholarship Funds</b>			
092 Interest Earnings	959	1,000	1,000
096 Gifts & Bequests	0	0	0
<b>Total</b>	<b>959</b>	<b>1,000</b>	<b>1,000</b>
<b>TRUST FUND 18</b>			
<b>Employees Flexible Spending Plan</b>			
099 Miscellaneous Local Revenues	1,946,572	0	0
<b>Total</b>	<b>1,946,572</b>	<b>0</b>	<b>0</b>
<b>AGENCY FUND 9</b>			
<b>District Graduate Credits</b>			
040 Tuition	18,232	0	0
050 Fees	0	0	0
099 Misc Rev from Local Sources	0	0	0
<b>Total</b>	<b>18,232</b>	<b>0</b>	<b>0</b>
<b>AGENCY FUND 39</b>			
<b>Local Collaborative Time Study</b>			
099 Misc Rev from Local Sources	215,727	0	0
<b>Total</b>	<b>215,727</b>	<b>0</b>	<b>0</b>

## REVENUE BY SOURCE

SRC DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
<b>INTERNAL SERVICE FUND 20</b>			
<b>Severance Pay (GASB #16)</b>			
092 Interest Earnings	188,652	74,000	74,000
099 Miscellaneous Local Revenues	635,561	1,116,255	1,116,255
649 Permanent Transfers	0	0	0
<b>Total</b>	<b>824,213</b>	<b>1,190,255</b>	<b>1,190,255</b>
<b>INTERNAL SERVICE FUND 22</b>			
<b>Other Post-Employment Benefits (GASB #45)</b>			
092 Interest Earnings	689,928	0	0
099 Miscellaneous Local Revenues	0	0	0
614 Contribution to OPEB trust	39,021,109	0	0
<b>Total</b>	<b>39,711,037</b>	<b>0</b>	<b>0</b>
<b>OPEB DEBT SERVICE FUND 47</b>			
<b>Other Post-Employment Benefits</b>			
001 OPEB Debt Service Levy	0	2,044,224	2,044,224
092 Interest Earnings	227	4,000	4,000
649 Perm Transfers from Other Fund	328,483	0	0
<b>Total</b>	<b>328,709</b>	<b>2,048,224</b>	<b>2,048,224</b>



# Expenditure Budget Schedules



## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
<b>GENERAL FUND/General Account Fund 1</b>			
110 Administrators Salary	2,110,093	2,181,164	2,036,751
111 School Board Salary	43,786	43,786	43,786
112 Supervisor Salary	643,448	685,288	679,498
114 Principal Salary	5,271,364	5,806,952	5,572,626
115 Administrative Assistant	1,094,227	346,089	940,838
134 Kindergarten Teachers Salary	4,385,248	4,191,710	4,589,112
135 Cultural Liaison	0	0	357,394
139 Vocational Teachers Salary	2,655,822	2,108,518	2,133,803
140 Teachers Salary	85,259,358	88,474,686	88,135,916
141 Instructional Clerk Salary	3,647,300	3,559,293	3,503,457
143 Licensed Instruct. Support/Social Worker Salary	720,770	826,274	211,346
144 Classroom Support-Non licensed	18,934	28,049	27,372
145 Substitute Teachers Salary	2,245,886	2,410,013	2,609,057
146 Nurses Salary	1,190,978	1,225,801	1,218,257
147 Nurse Substitute Salary	51,719	53,860	53,860
148 Private Duty Nurse Salary	19,442	4,500	4,500
150 Guidance Counselors Salary	2,170,522	2,196,291	2,223,667
152 Librarian Salary	2,123,122	2,133,549	2,177,703
154 Instructional Trainers	635,173	254,624	621,677
156 Social Worker	0	0	566,276
159 Building Chief Salary	2,059,805	2,084,883	2,089,645
160 Mail/Warehouse Truck Driver Salary	260,960	260,457	265,666
162 Campus Security Specialists	166,330	189,577	164,618
165 Non Supervisory Special Staff	1,114,157	1,141,445	702,722
166 Crossing Guard Salary	5,722	6,348	6,500
170 Other Classified Salary	420,921	334,612	354,488
171 Secretarial/Clerical Salary	4,999,012	5,088,901	5,056,693
172 Secretarial/Clerical Substitute Salary	55,372	92,230	115,769
173 Custodial Salary	5,396,685	5,535,155	5,532,368
174 Custodial Aides Salary	57,764	63,874	65,150
178 Lunchroom Supervision & Cleanup Salary	(543,566)	(543,566)	(543,566)
180 Overtime	86,589	85,849	88,006
181 Cocurricular Salary	3,800,320	3,476,397	3,528,127
183 Stipend	2,025,536	1,914,652	2,219,036
185 Special Assignment	161,019	132,318	231,580
186 Personal Days/Longevity Pay	183,808	175,330	177,030
190 Sabbatical Leave	20,023	78,530	78,530
191 Sick/Severance	571,756	1,116,255	1,116,255
195 Inter Dept. Salary Chargeback	(449,033)	(462,697)	(462,697)
210 FICA/Medicare	9,798,137	10,396,334	10,524,494
214 PERA (Public Employee Retire Assn)	1,324,178	1,439,056	1,454,070
218 TRA (Teacher Retirement Assn)	6,180,992	6,341,051	6,401,986
220 Employee Insurance - Dental	1,302,405	1,317,507	1,436,595
225 Employee Insurance - Health	15,633,670	18,424,640	17,509,710
230 Employee Insurance - Life	93,093	74,001	73,449
250 Tax Sheltered Annuities	954,643	897,043	992,417
251 Employer Sponsored HRA	32,517	0	0
252 OPEB (Up to ARC)	4,496,315	0	0
270 Worker's Compensation - Premiums	383,949	633,510	657,272
271 Worker's Compensation - Claims	217,034	0	0
280 Reemployment Compensation Insurance	111,498	170,000	170,000
290 OPEB (In excess of ARC)	31,062,393	0	0

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
291 OPEB (Pay-as-you-go)	525,291	193,965	193,965
295 Inter Dept. Emp. Benefits Chargeback	(162,855)	(177,595)	(177,595)
299 Other Employee Benefits	17,898	58,000	58,000
301 Advertising Expense	8,665	33,372	33,284
302 Auditing Fees	58,250	58,250	58,250
303 Contracted Printing	69,510	93,870	118,633
304 Laundry/Dry Cleaning	3,858	2,537	2,537
305 Contracted Services	2,303,075	2,243,912	2,337,748
306 Legal Fees	19,216	149,293	149,293
307 Snow Removal	262,843	172,719	172,719
308 Printing Chargeback	280,492	296,605	317,539
309 Architects	216	5,306	5,306
313 Federal Sub Award, under \$25,000	50,000	0	178,719
314 Federal Sub Award, over \$25,000	54,370	0	88,185
320 Communication Services - Telephone	213,255	310,032	317,609
329 Postage	235,306	175,189	203,468
330 Electricity	2,561,261	2,688,653	2,688,653
331 Heating Fuel	1,786,664	1,901,689	1,901,689
332 Rubbish Removal	185,386	235,313	235,313
333 Water & Sewage	324,767	338,921	338,921
340 Liability Insurance	130,535	294,000	294,000
341 Property Insurance	319,839	487,771	487,771
342 Vehicle Insurance	12,920	13,139	13,139
350 Contracted Repairs	687,578	617,581	660,641
351 Contract Repair - Electrical	32,804	31,941	31,941
352 Contract Repair - EMS	14,588	16,127	16,127
353 Contract Repair - Grounds	73,224	65,461	65,461
355 Contract Repair - Mechanical	10,805	23,978	23,978
356 Contract Repair - Paint	245	1,061	1,061
357 Contract Repair - Structure	0	2,122	2,122
358 Contract Repair - Vehicles	30,780	38,631	39,132
360 Transp Contract w/Public/Private	348	1,300	12,172
365 Transportation Chargeback	1,008,610	982,763	1,082,433
366 Travel, Conventions and Conferences	604,755	450,668	587,952
368 Out of State Travel	21,092	0	7,900
369 Entry Fees/Student Travel	188,403	158,404	184,571
370 Rental and Leases	194,311	160,729	168,242
371 Film & Audio Visual Rental	0	200	200
390 Payments for Educ to MN Sch Dist	948,734	900,750	901,750
393 Special Education Contract Services-Pupil	34,690	45,640	45,640
394 Field Trips - Admission	1,171,233	472,536	507,722
395 Inter Dept. Admin. Service Chargeback	(161,508)	(173,007)	(173,007)
398 Inter Dept. Misc. Service Chargeback	(333,853)	(459,835)	(459,835)
401 General Supplies	1,497,610	1,412,858	1,600,999
402 Software	145,229	161,899	282,376
403 Resale Supplies	431,698	241,751	255,616
404 Subscription & Professional Books	92,602	83,183	115,560
405 Fundraiser Material & Supplies	89,829	48,800	49,476
409 Supplies - Repairs	50,438	73,313	86,113
410 Supplies - Audio Visual Equip.	3,213	4,243	4,243
411 Supplies - Buildings	190,957	180,403	180,403
412 Supplies - Custodial Cleaning	345,386	371,650	381,650
413 Supplies - Mechanical	33,438	21,225	21,225

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
414 Supplies - Oper. Grounds	80,001	68,979	68,979
416 Supplies - Lighting	39,413	55,902	55,902
417 Supplies - Mechanical	169,650	144,647	144,647
418 Supplies - Pool	38,488	52,296	52,296
419 Supplies - Oper. Vehicles	34,473	33,905	33,905
421 Supplies - Epi-pen	2,314	3,500	3,500
430 Instructional Supplies	1,586,504	1,604,704	1,864,786
433 Individualized Instructional Supplies	53,599	46,470	61,080
439 Schools' Carryover - Extended Time Program	0	0	0
440 Fuels - Stored for Heating	25,003	38,789	38,356
441 Fuel - Vehicles	71,696	108,391	108,539
442 Fuel - Generators	56,788	33,336	33,336
460 Textbooks and Workbooks	124,788	114,424	160,307
461 Standardized Tests	255,671	276,771	278,283
470 Library Books	105,396	86,532	103,582
490 Food - Instructional Materials	16,053	15,150	16,350
492 Food & Beverages for Meetings	25,261	11,274	17,749
499 Warehouse Inventory Adjustment	611	0	0
510 Site/Grounds Acquisition/Improvement	25,345	20,114	26,014
520 Bldg Acquisition/Construct/Improvement	117,940	1,833	6,333
530 Equipment - Purchased or Leased	126,294	121,718	141,300
550 Other Vehicles Purchased	0	0	0
555 Technology Equipment	1,885,930	1,906,627	1,857,819
556 Major Software Purchase	1,902	0	0
580 Principal on Capital Lease, Installment	395,687	418,835	418,835
581 Interest on Capital Lease, Installment	76,999	53,850	53,850
820 Dues and Memberships	186,524	185,173	214,887
821 Software License Fees	66,201	94,731	95,401
895 Indirect Cost Chargeback	0	27,781	0
898 Scholarships	72,050	110,000	110,000
899 Miscellaneous Expenditure	2,163	0	0
910 Permanent Fund Transfers	6,617,185	4,847,224	5,045,224
<b>Total</b>	<b>235,199,124</b>	<b>202,988,411</b>	<b>205,425,079</b>

### GENERAL FUND/Magnet Program Fund 11

140 Teachers Salary	988,299	901,686	875,415
141 Instructional Clerk Salary	74,303	117,090	94,951
143 Licensed Instruct. Support/Social Worker Salary	52,852	54,438	0
145 Substitute Teachers Salary	27,828	43,340	60,840
156 Social Worker	0	0	54,438
170 Other Classified Salary	22,439	0	0
171 Secretarial/Clerical Salary	0	0	0
183 Stipend	111,953	161,209	310,375
210 FICA/Medicare	93,375	94,431	108,112
214 PERA (Public Employee Retire Assn)	6,485	8,049	6,533
218 TRA (Teacher Retirement Assn)	60,885	61,162	72,756
220 Employee Insurance - Dental	12,575	11,280	16,662
225 Employee Insurance - Health	139,677	225,000	156,438
230 Employee Insurance - Life	684	755	697
250 Tax Sheltered Annuities	6,901	6,495	6,131
270 Worker's Compensation - Premiums	2,784	6,468	7,976

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
280 Reemployment Compensation	9,438	0	0
303 Contracted Print	9,040	0	0
305 Contracted Services	191,181	120,337	401,727
308 Printing Chargeback	1,666	5,000	5,000
329 Postage	499	5,000	5,000
365 Transportation Chargeback	761,303	635,673	743,961
366 Travel, Conventions and Conferences	54,998	68,000	86,927
394 Field Trips - Admission	0	0	0
401 Gen Supplies	2,058	0	762
430 Instructional Supplies	138,249	161,609	231,265
492 Food-Meetings	724	0	0
520 Bldg Acq/Improv	15,770	0	0
530 Equipment - Purchased or Leased	12,183	45,493	108,206
555 Technology Equipment	248,962	81,344	175,751
<b>Total</b>	<b>3,047,111</b>	<b>2,813,859</b>	<b>3,529,923</b>

### GENERAL FUND/Special Education Account Fund 21

110 Administrators Salary	141,947	145,146	144,444
112 Supervisor Salary	567,749	573,900	579,050
133 DAPE Specialist	0	0	9,246
136 Special Education Teachers Salary	20,349,172	21,918,537	16,453,150
138 Interpreter for Deaf	0	0	6,199
140 Teachers Salary	1,115,491	1,196,463	1,182,319
141 Instructional Clerk Salary	8,541,030	8,523,981	8,661,828
142 Substitute - Non-Licensed Classroom Support	289,481	260,000	260,000
143 Licensed Instruct. Support/Social Worker	153,134	156,901	432,962
144 Classroom Support-Non licensed	20,102	19,669	20,264
145 Substitute Teachers Salary	436,334	327,771	355,800
146 Nurses Salary	176,009	176,463	215,160
148 Private Duty Nurse Salary	189,261	111,785	221,412
149 Occupational Therapist Salary	1,691,760	1,923,365	1,939,416
151 Psychologist Salary	2,005,891	1,987,903	1,877,270
153 Due Process - IEP Facilitator	337,808	146,718	179,200
154 Instructional Trainer	73,017	75,208	75,208
156 Social Worker	0	0	159,531
157 Speech/Language Pathologist	0	0	4,622,971
158 Physical Therapist	0	0	25,406
165 Non Supervisory Special Staff	116,617	120,220	120,219
170 Other Classified Salary	312,952	323,664	270,785
171 Secretarial/Clerical Salary	1,127,102	1,103,196	1,131,785
172 Secretarial/Clerical Substitute Salary	508	224,822	0
183 Stipend	146,319	184,351	229,139
184 Non-Licensed Timesheet	0	0	88,708
191 Sick/Severance	51,185	0	0
199 Salary Adjustments	15,810	0	0
210 FICA/Medicare	2,726,614	3,003,096	3,003,384
214 PERA (Public Employee Retire Assn)	695,012	769,236	791,706
218 TRA (Teacher Retirement Assn)	1,486,914	1,543,417	1,524,598
220 Employee Insurance - Dental	329,953	337,689	351,357
225 Employee Insurance - Health	5,561,438	6,435,472	6,228,811
230 Employee Insurance - Life	28,465	29,042	28,621

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
250 Tax Sheltered Annuities	212,560	206,859	236,223
270 Worker's Compensation - Premiums	85,083	155,359	231,624
271 Worker's Compensation - Claims	208,197	0	0
280 Unemployment Compensation	46,839	0	0
291 OPEB (Pay as you go)	93,882	0	0
303 Contracted Printing	0	7,000	1,000
305 Contracted Services	243,646	204,283	169,369
306 Legal Fees	0	1,000	0
308 Printing Chargeback	4,081	12,555	4,555
313 Federal Sub Award Under \$25,000	0	0	130,500
314 Federal Sub Award Over \$25,000	0	0	25,000
320 Communication Services - Telephone	5,262	11,441	5,141
329 Postage	15,508	14,865	17,154
350 Contracted Repairs	20,691	55,250	55,250
362 Interpreter for the Deaf Under \$25,000	0	0	5,700
364 Foreign Language Interpreter Under \$25,000	0	0	27,500
365 Transportation Chargeback	43,187	49,413	50,613
366 Travel, Conventions and Conferences	164,787	168,428	224,203
368 Out of State Travel	6,275	2	9,650
369 Entry Fees/Student Travel	5,732	3,300	3,300
370 Rental and Leases	6,264	9,900	9,900
373 Cert. Professional/Personal Care Under \$25,000	0	0	19,836
390 Payments for Educ to MN Sch Dist	681,857	935,101	457,076
393 Special Education Contracted Services	0	0	90,000
394 Field Trips - Admission	3,887	3,300	4,500
401 General Supplies	95,059	117,257	95,716
402 Software	4,155	20,680	9,530
403 Resales	395	0	0
404 Subscription & Professional Books	13,021	5,100	21,100
409 Supplies - Repairs	888	0	0
430 Instructional Supplies	6,499	0	20,000
433 Individualized Instructional Supplies	439,663	650,872	712,922
441 Fuel-Vehicles	35	500	500
492 Food & Beverages for Meetings	0	0	0
520 Bldg Acquisition/Construct/Improvement	4,278	50,000	50,000
530 Equipment - Purchased or Leased	170,753	147,200	71,200
533 Other Equipment-Spec. Educ. Direct Instruct.	0	0	77,000
555 Technology Equipment	154,589	181,900	103,200
557 Technology Equipment-Spec. Educ. Direct Instruct.	0	0	91,900
820 Dues and Memberships	12,203	14,600	18,600
821 Software License Fees	2,752	25,450	25,450
898 Scholarships	47,820	50,571	50,571
<b>Total</b>	<b>51,486,923</b>	<b>54,720,201</b>	<b>54,315,732</b>

### GENERAL FUND/Quality Compensation Account Fund 31

112 Supervisor	1,212	0	0
134 Kindergarten Teacher Salary	136,815	0	0
136 Special Education Teacher Salary	655,163	0	0
139 Vocational Teacher Salary	82,356	0	0
140 Teachers Salary	2,647,730	3,955,631	3,955,631
143 Licensed Instructional Support Salary	2,362,343	2,136,083	2,143,991

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
145 Substitute Teachers Salary	49,655	8,900	8,900
146 Nurse	55,716	0	0
149 Occupational Therapist	60,352	0	0
150 Guidance Counselors	63,339	0	0
151 Psychologist	59,123	0	0
152 Librarian	57,697	0	0
153 Due Process/IEP Facilitator	9,957	0	0
154 Instructional Trainers	21,823	0	0
165 Non-Supervisory Special Staff	600	0	0
170 Other Classified	(50)	0	0
183 Stipend	85,966	55,600	55,600
210 FICA/Medicare	463,256	466,369	466,973
218 TRA (Teacher Retirement Assn)	348,139	334,365	335,730
220 Employee Insurance - Dental	22,861	20,880	21,758
225 Employee Insurance - Health	246,927	284,410	267,078
230 Employee Insurance - Life	1,058	1,044	1,036
250 Tax Sheltered Annuities	22,684	20,400	21,680
270 Worker's Compensation - Premiums	14,302	24,099	36,014
305 Contracted Services	31,020	23,315	23,315
308 Printing Chargeback	2,619	1,793	1,793
366 Travel, Conventions and Conferences	45,364	19,900	19,900
370 Rental	1,300	2,500	2,500
401 General Supplies	6,374	3,300	3,300
402 Software	50	0	0
404 Subscription & Professional Books	23,211	1,563	1,563
430 Instructional Supplies	1,964	0	0
492 Food & Beverages for Meetings	23	0	0
555 Technology Equipment	10,364	500	500
820 Dues & Memberships	78	0	0
<b>Total</b>	<b>7,591,391</b>	<b>7,360,652</b>	<b>7,367,262</b>

### GENERAL FUND/Pupil Transportation Account Fund 3

110 Administrators Salary	86,952	88,893	88,893
112 Supervisor Salary	75,565	78,210	78,209
161 School Patrol Advisors	51,299	63,000	66,000
165 Non Supervisory Special Staff	465,250	473,662	454,472
167 Bus Driver Salary	4,242,827	4,333,063	4,354,013
168 Bus Chaperone Salary	783,573	785,000	790,000
169 Mechanics Salary	456,378	431,786	442,998
170 Other Classified Salary	118,814	114,250	114,250
171 Secretarial/Clerical Salary	129,021	128,788	131,364
178 Longevity	0	250	250
180 Overtime	0	4,000	4,000
191 Sick/Severance	8,871	0	0
195 Inter Dept. Salary Chargeback	36,829	48,050	48,050
210 FICA/Medicare	461,862	497,387	570,973
214 PERA (Public Employee Retire Assn)	404,497	442,634	503,262
218 TRA (Teacher Retirement Assn)	4,285	3,465	3,600
220 Employee Insurance - Dental	14,275	13,050	14,986
225 Employee Insurance - Health	1,323,190	1,561,248	1,481,973
230 Employee Insurance - Life	8,223	11,531	11,531

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
250 Tax Sheltered Annuities	21,401	28,025	32,994
270 Worker's Compensation - Premiums	99,669	141,776	124,038
271 Worker's Compensation - Claims	135,872	60,414	145,000
280 Unemployment Compensation	495	0	0
295 Inter Dept. Emp. Benefits Chargeback	12,824	18,160	18,160
301 Advertising Expense	1,979	4,000	2,000
303 Contracted Printing	5,269	6,000	6,000
304 Laundry/Dry Clean	0	5,000	5,000
305 Contracted Services	20,483	25,800	27,800
308 Printing Chargeback	2,498	6,400	6,400
320 Communications Services - Telephone	805	1,700	1,700
329 Postage	7,274	9,000	9,000
330 Electricity	39,072	42,000	42,000
331 Heating Fuel	33,140	47,000	40,000
332 Rubbish Removal	4,145	6,700	5,000
333 Water & Sewage	3,340	3,500	3,500
340 Liability Insurance	57,369	125,000	125,000
342 Vehicle Insurance	37,506	60,000	60,000
350 Contracted Repairs	10,067	25,825	20,825
354 Contract Repair - Insurance	544	4,000	4,000
358 Contract Repair - Vehicles	48,427	57,000	57,000
360 Transp Contract w/Public/Private	3,947,253	4,060,000	4,110,000
361 Transp Non Public - Parent Reimb	137,853	140,000	140,000
365 Transportation Chargeback - Charters	(1,839,154)	(1,958,000)	(1,900,000)
366 Travel, Conventions and Conferences	12,224	12,500	12,500
370 Rental and Leases	83,709	166,123	91,123
395 Inter Dept. Admin. Service Chargeback	(4,889)	(7,000)	(7,000)
401 General Supplies	26,273	13,500	25,500
402 Software	200	15,000	15,000
404 Subscription & Professional Books	22	600	600
409 Supplies - Repairs	503	800	800
419 Supplies - Vehicle	474,282	479,000	479,000
441 Fuel - Vehicles	1,416,067	1,250,000	1,250,000
492 Food & Beverages for Meetings	424	0	0
530 Equipment - Purchased or Leased	34,759	41,500	41,500
548 New Bus Purchase	1,561,610	1,590,000	1,527,000
580 Principal on Capital Lease, Installment	93,414	0	0
581 Interest on Capital Lease, Installment	4,241	0	0
820 Dues and Memberships	231	3,700	3,700
821 Software License Fees	11,835	17,000	14,000
<b>Total</b>	<b>15,174,745</b>	<b>15,580,290</b>	<b>15,697,964</b>

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
<b>GENERAL FUND/Capital Expenditure Account Fund 5</b>			
110 Administrators Salary	100,632	103,040	103,040
112 Supervisor Salary	157,248	164,643	164,643
140 Teachers Salary	319,015	441,502	441,502
145 Substitute Teachers Salary	224	9,000	9,000
165 Non Supervisory Special Staff	737,527	605,046	605,046
171 Secretarial/Clerical Salary	41,530	41,530	41,530
183 Stipend	50,020	37,061	46,622
210 FICA/Medicare	106,098	107,221	107,952
214 PERA (Public Employee Retire Assn)	69,259	65,403	65,403
218 TRA (Teacher Retirement Assn)	19,519	26,804	27,274
220 Employee Insurance - Dental	19,982	19,344	19,344
225 Employee Insurance - Health	227,953	207,595	207,595
230 Employee Insurance - Life	2,582	2,749	2,749
250 Tax Sheltered Annuities	13,438	10,294	10,294
270 Worker's Compensation - Premiums	3,157	5,634	5,634
305 Contracted Services	496,246	411,550	454,790
308 Printing Chargeback	940	0	2,690
309 Architects	10,150	0	0
310 Architects Reimbursable Fees	1,597	0	0
316 Data Processing Service	462,565	460,600	460,600
350 Contracted Repairs	182,659	196,200	196,200
366 Travel, Conventions and Conferences	1,037	0	0
370 Rental and Leases	3,354,320	3,322,986	3,322,986
372 Ice Rental	228,845	247,000	247,000
401 General Supplies	33,043	34,000	34,000
402 Software	0	5,000	5,000
460 Textbooks and Workbooks	2,683,628	565,358	565,358
470 Library Books	125,375	161,671	161,671
510 Site/Grounds Acquisition/Improvement	112,516	103,587	103,587
520 Bldg Acquisition/Construct/Improvement	776,295	584,558	584,558
530 Equipment - Purchased or Leased	766,822	975,662	1,116,865
555 Technology Equipment	592,672	393,080	393,080
556 Major Software Purchases	148,995	108,895	108,895
580 Principal on Capital Lease, Installment	1,019,444	1,052,430	1,052,430
581 Interest on Capital Lease, Installment	129,272	96,285	96,285
820 Dues and Memberships	2,003	8,200	2,000
821 Software License Fees	44,854	182,756	188,956
822 TIES Fees	704,991	720,000	720,000
896 Taxes & Special Assessments	25,384	0	0
<b>Total</b>	<b>13,771,838</b>	<b>11,476,684</b>	<b>11,674,579</b>

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
<b>FOOD SERVICE FUND 2</b>			
110 Administrators Salary	100,827	103,040	103,040
112 Supervisor Salary	130,181	134,221	135,177
171 Secretarial/Clerical Salary	142,465	138,226	140,990
172 Secretarial/Clerical Substitute Salary	4,919	5,000	5,000
173 Custodians	21,200	0	25,000
176 Cafeteria Workers	2,505,210	2,352,365	2,500,208
177 Cafeteria Workers Substitute	47,748	40,000	40,000
178 Lunchroom Supervision & Clean Up	543,566	559,873	559,873
195 Inter Dept. Salary Chargeback	281,559	297,735	297,735
210 FICA/Medicare	263,107	258,594	225,657
214 PERA (Public Employee Retire Assn)	229,224	229,781	202,803
220 Employee Insurance - Dental	5,174	3,600	4,134
225 Employee Insurance - Health	230,193	397,784	261,702
230 Employee Insurance - Life	1,586	1,159	1,184
250 Tax Sheltered Annuities	3,388	3,200	5,949
252 OPEB	91,856	0	0
270 Worker's Compensation - Premiums	32,698	16,095	48,641
271 Worker's Compensation - Claims	33,914	15,000	20,000
280 Reemployment Compensation Insurance	884	0	0
290 OPEB (In excess of ARC)	634,581	0	0
295 Inter Dept. Emp. Benefits Chargeback	103,296	114,737	114,737
301 Advertising	196	300	300
303 Contracted Printing	0	100	100
305 Contracted Services	26,020	35,500	35,500
308 Printing Chargeback	6,419	7,000	7,500
309 Architects	300	20,000	20,000
320 Communication Services	0	500	500
329 Postage	5,069	6,500	6,500
332 Rubbish Removal	113,099	136,110	126,110
350 Contracted Repairs	24,525	75,000	40,000
366 Travel, Conventions and Conferences	33,934	29,000	34,000
370 Rental and Leases	9,073	7,800	9,800
395 Inter Dept. Admin. Service Chargeback	87,166	95,697	95,697
401 General Supplies	445,388	465,565	465,565
402 Software	9,275	28,000	28,000
404 Subscription & Professional Books	(170)	1,000	1,000
409 Supplies - Repairs	70,896	75,000	75,000
490 Food Cost	4,132,385	4,261,152	4,261,152
491 Commodities Consumed	237,217	435,000	435,000
495 Milk Cost	620,512	652,116	652,116
520 Bldg Acquisition/Construct/Improvement	10,926	50,000	750,000
530 Equipment - Purchased or Leased	65,701	100,000	150,000
555 Technology Equipment	8,587	25,000	25,000
820 Dues and Memberships	10,212	11,500	11,500
910 Perm Transfer to Other Funds	6,424	0	0
<b>Total</b>	<b>11,330,729</b>	<b>11,188,250</b>	<b>11,922,170</b>

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
<b>COMMUNITY SERVICE FUND 4</b>			
110 Administrators Salary	120,433	127,797	127,179
112 Supervisor Salary	438,254	451,863	454,862
120 ECFE & School Readiness Manager	160,523	176,368	159,811
140 Teachers Salary	1,577,633	1,538,681	1,689,288
141 Instructional Clerk Salary	686,767	727,829	761,482
143 Classroom Support-Licensed	12,653	6,443	6,736
144 Classroom Support-Non licensed	20,957	0	0
145 Substitute Teachers Salary	17,095	110,600	110,600
146 Nurses Salary	80,626	96,613	87,862
163 Pool Attendant	255,263	251,016	254,911
164 Building Supervisors	151,333	155,169	155,169
165 Non Supervisory Special Staff	174,141	155,802	157,313
170 Other Classified Salary	67,066	51,008	53,008
171 Secretarial/Clerical Salary	559,373	544,290	531,193
172 Secretarial/Clerical Substitute Salary	13,390	7,780	7,780
173 Custodial Salary	52,366	52,568	60,295
183 Stipend	9,428	8,976	8,976
186 Personal Days/Longevity Pay	0	3,380	5,810
191 Sick/Severance	3,749	0	0
195 Inter Dept. Salary Chargeback	130,645	136,039	136,039
210 FICA/Medicare	321,634	339,332	344,266
214 PERA (Public Employee Retire Assn)	141,606	183,629	164,428
218 TRA (Teacher Retirement Assn)	101,672	95,875	105,159
220 Employee Insurance - Dental	29,021	28,605	31,201
225 Employee Insurance - Health	411,874	628,276	524,323
230 Employee Insurance - Life	3,825	1,876	1,862
250 Tax Sheltered Annuities	27,615	27,353	34,137
252 OPEB	109,000	0	0
270 Worker's Compensation - Premiums	12,473	34,531	36,626
271 Worker's Compensation - Claims	3,913	1,300	1,302
280 Unemployment Compensation	4,794	0	0
290 OPEB (In excess of ARC)	753,016	0	0
291 OPEB (Pay-as-you-go)	6,056	0	0
295 Inter Dept. Emp. Benefits Chargeback	46,735	52,940	52,940
299 Other Employee Benefits	0	0	0
301 Advertising Expense	1,612	8,050	8,050
303 Contracted Printing	62,999	66,074	67,024
305 Contracted Services	2,316,421	2,401,212	2,808,971
308 Printing Chargeback	34,600	41,849	43,849
320 Communication Services - Telephone	2,316	3,134	3,604
329 Postage	51,587	62,962	62,712
330 Electricity	15,844	18,981	19,688
331 Heating Fuel	5,419	8,915	8,166
332 Rubbish Removal	3,186	6,655	6,258
333 Water & Sewage	2,407	3,156	3,500
350 Contracted Repairs	10,582	13,852	16,032
360 Transp Contract w/Public/Private	91,830	80,600	40,600
365 Transportation Chargeback	26,054	45,210	41,360
366 Travel, Conventions and Conferences	20,959	23,942	23,163
370 Rental and Leases	19,878	25,511	25,520
394 Field Trips - Admissions	50,275	66,600	74,400
395 Inter Dept. Admin. Service Chargeback	79,231	86,092	86,092

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
401 General Supplies	43,619	42,769	46,837
402 Software	29,313	40,650	52,650
403 Resale Supplies	1,129	4,370	3,820
404 Subscription & Professional Books	1,481	3,515	3,515
405 Fundraiser Material & Supplies	6,393	2,000	2,000
412 Supplies - Custodial Cleaning	1,279	1,550	2,300
430 Instructional Supplies	167,831	150,278	168,595
433 Individualized Instructional Supplies	124,326	131,715	128,990
460 Textbooks and Workbooks	8,474	4,000	8,050
461 Standardized Tests	604	2,450	4,650
470 Library Books	2,087	2,200	2,200
490 Food - Instructional Materials	11,155	10,375	11,000
492 Food & Beverages for Meetings	168	0	0
520 Bldg Acq/Imprv	38,275	0	0
530 Equipment - Purchased or Leased	20,413	10,650	19,710
555 Technology Equipment	31,634	19,500	25,300
820 Dues and Memberships	3,480	3,209	3,692
910 Perm Transfer to Other Funds	7,623	0	0
<b>Total</b>	<b>9,799,411</b>	<b>9,387,965</b>	<b>9,886,856</b>

### ALTERNATIVE FACILITY-LEVY ACCOUNT FUND 15

112 Supervisor Salary	74,498	77,105	77,105
210 FICA/Medicare	5,661	5,899	5,899
214 PERA (Public Employee Retire Assn)	4,936	5,301	5,301
220 Employee Insurance - Dental	1,586	1,200	1,200
225 Employee Insurance - Health	16,284	14,400	14,400
230 Employee Insurance - Life	197	40	40
270 Workers' Compensation	168	455	455
301 Advertising Expense	446	0	0
305 Contracted Services	355,404	398,538	398,538
350 Contracted Repairs	342	0	0
401 General Supplies	1,378	1,305	1,305
410 Supplies - Audio Visual Equip.	140	0	0
510 Site/Grounds Acquisition/Improvement	486,005	930,191	930,191
520 Bldg Acquisition/Construct/Improvement	5,548,911	5,116,195	5,116,195
530 Equipment - Purchased or Leased	42,737	0	0
<b>Total</b>	<b>6,538,692</b>	<b>6,550,629</b>	<b>6,550,629</b>

### 2004 FACILITIES REFERENDUM FUND 56

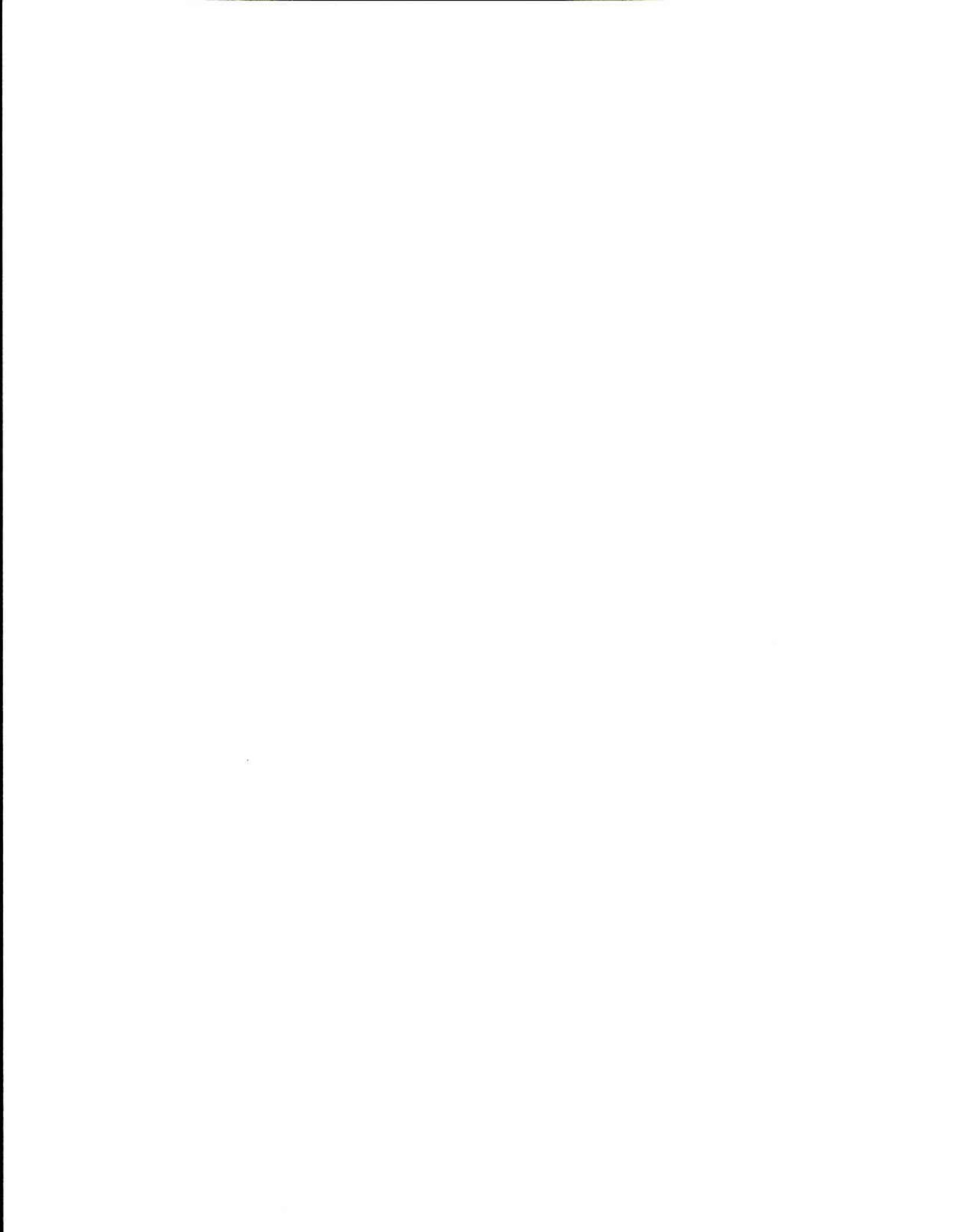
305 Contracted Services	13,674	0	0
309 Architects	9,451	0	0
310 Architects Reimbursable Fees	1,014	0	0
311 Construction Management Fees	0	0	0
312 Construction Management Reimbursable	0	0	0
340 Liability Insurance	19,738	0	0
366 Travel, Conventions and Conferences	0	0	0
370 Rental and Leases	33,413	0	0
460 Textbooks	20,675	0	0
470 Media Resources	15,768	0	0

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
510 Site/Ground Acquisition/Improvement	672	0	0
520 Bldg Acquisition/Construct/Improvement	278,198	74,358	74,358
530 Equipment - Purchased or Leased	159,135	574,357	574,357
555 Technology Equipment	535,828	500,000	500,000
821 Software License Fees	43,278	0	0
<b>Total</b>	<b>1,130,843</b>	<b>1,148,715</b>	<b>1,148,715</b>
 <b>DEBT SERVICE FUND 7</b>			
710 Bond, Redemption of Principal	14,885,011	16,960,000	16,960,000
720 Bond, Interest	3,746,947	3,446,265	3,446,265
730 Loans, Redemption of Principal	2,565	2,565	2,565
740 Loans, Interest	513	385	385
790 Other Debt Service Expenditure	8,297	12,000	12,000
920 Bond Refunding Payments	0	0	0
<b>Total</b>	<b>18,643,332</b>	<b>20,421,215</b>	<b>20,421,215</b>
 <b>EXPENDABLE TRUST FUND 8</b>			
<b>Scholarship Funds</b>			
898 Scholarships	1,500	1,000	1,000
<b>Total</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>
 <b>TRUST FUND 18</b>			
<b>Employees Flexible Spending Plan</b>			
891 Claims Paid to Participants	1,837,872	0	0
<b>TOTAL</b>	<b>1,837,872</b>	<b>0</b>	<b>0</b>
 <b>AGENCY FUND 9</b>			
<b>District Graduate Credits</b>			
183 Stipend	15,844	0	0
210 FICA/Medicare	1,188	0	0
214 PERA	34	0	0
218 TRA (Teacher Retirement Assn)	347	0	0
270 Work Comp	36	0	0
299 Other Employee Benefits	0	0	0
305 Contracted Services	0	0	0
308 Printing Chargeback	536	0	0
366 Travel	0	0	0
401 General Supplies	358	0	0
430 Instructional Supplies	0	0	0
<b>Total</b>	<b>18,343</b>	<b>0</b>	<b>0</b>

## EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2008-09 ACTUAL	2009-10 PRELIMINARY	2009-10 FINAL
<b>AGENCY FUND 39</b>			
<b>Local Collaborative Time Study</b>			
305 Contracted Services	14,532	0	0
366 Travel	51	0	0
401 General Supplies	0	0	0
430 Instructional Supplies	0	0	0
<b>Total</b>	<b>14,583</b>	<b>0</b>	<b>0</b>
<b>INTERNAL SERVICE FUND 20</b>			
<b>Severance Pay (GASB #16)</b>			
191 Sick/Severance	773,658	1,116,255	1,116,255
910 Perm Transfer to Other Funds	0	2,800,000	2,800,000
<b>Total</b>	<b>773,658</b>	<b>3,916,255</b>	<b>3,916,255</b>
<b>INTERNAL SERVICE FUND 22</b>			
<b>Other Post-Employment Benefits (GASB #45)</b>			
225 Employee Insurance - Health	4,660,282	0	0
910 Permanent Fund Transfers	0	0	0
<b>Total</b>	<b>4,660,282</b>	<b>0</b>	<b>0</b>
<b>OPEB DEBT SERVICE FUND 47</b>			
710 Bond Principal	0	400,000	400,000
720 Bond Interest	0	1,667,481	1,667,481
790 Other Debt Service	0	1,000	1,000
<b>Total</b>	<b>0</b>	<b>2,068,481</b>	<b>2,068,481</b>



# Additional Information



**INDEPENDENT SCHOOL DISTRICT 196**  
**Rosemount-Apple Valley-Eagan Public Schools**

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**2009-10 Operating Funds Budget Timetable**  
**Final Budget Phase**

<b>Completion Date</b>	<b>Persons Responsible</b>	<b>Activities</b>
September 15, 2009	Coordinator of Finance	Notification to schools of carryovers/deficits and final budget timelines
September 18, 2009	Coordinator of Finance	Notification to district office budget administrator of final budget timelines
Week of October 5, 2009	District-level Administrators (including special education, pupil transportation, food service, and community education departments) Federal Program Administrators	MyBudgetFile Versions 3.2 training and work sessions
October 5, 2009	Coordinator of Finance	Update schools' MyBudgetfile to reflect actual October 1 enrollment and revised staffing allocations based on actual October 1 enrollment
Weeks of October 12, & October 19, 2009	Elementary Principals Middle School Principals High School Principals	MyBudgetFile Versions 3.2 training and work sessions
October 30, 2009	Elementary Principals District-level Administrators Middle School Principals High School Principals	Complete and submit final budget for directors' review and approval
October 30, 2009	Superintendent Director of Elem. Education Director of Sec. Education Director of Finance & Operation	Review and approve budgets; inform Coordinator of Finance when ready for processing
December 7, 2009	Director of Finance & Operations Coordinator of Finance Superintendent Superintendent's Cabinet	Prepare draft copy of final budget for review with superintendent and superintendent's Cabinet
December 14, 2009	Audit/Finance Committee	Review draft copy of the proposed final budget
December 14, 2009	Director of Finance & Operations Coordinator of Finance	First presentation of the proposed final budget to the School Board
January 11, 2010	Director of Finance & Operations Coordinator of Finance	Final presentation of the proposed final budget to the School Board

**INDEPENDENT SCHOOL DISTRICT 196**  
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**Student Enrollment - Actual October 1 Total Student Counts**

<b>October 1</b>	<b>Early Childhood</b>	<b>Kindergarten</b>	<b>Elementary</b>	<b>Secondary</b>	<b>Center-Based Special Educ.</b>	<b>Total Enrollment</b>	<b>Annual % Increase (Decrease)</b>
2000	370	1,949	12,864	12,776	476	28,435	0.86%
2001	335	1,890	12,667	13,012	496	28,400	-0.12%
2002	349	1,861	12,363	13,373	577	28,523	0.43%
2003	418	1,823	12,220	13,466	645	28,572	0.17%
2004	396	1,787	12,065	13,449	685	28,382	-0.66%
2005	410	1,823	11,844	13,419	773	28,269	-0.40%
2006	419	1,834	11,650	13,318	819	28,040	-0.81%
2007	417	1,785	11,537	13,320	814	27,873	-0.60%
2008	445	1,879	11,484	13,035	840	27,683	-0.68%
2009	440	1,818	11,555	12,792	842	27,447	-0.85%

Note: Enrollment numbers through October 1, 2008 are actual, based on the district's official October 1 enrollment report.

**INDEPENDENT SCHOOL DISTRICT 196**  
**Rosemount-Apple Valley-Eagan Public Schools**

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**Students – Average Daily Membership (ADM)**  
**Last Nine Years and Projections for 2009-10**

Year Ended June 30,	ADM (for Students Served or Tuition Paid)						Total Pupil Units	
	Early Childhood and Kindergarten – Handicapped	Kindergarten	Elementary	Secondary	Total		Number	Percent Increase (Decrease)
					Number	Percent Increase (Decrease)		
2001	300.73	1,777.52	13,294.55	13,087.23	28,460.03	0.80%	32,797.19	1.35%
2002	287.76	1,740.62	13,113.91	13,421.31	28,563.60	0.36%	33,002.47	0.63%
2003	297.39	1,689.51	12,862.70	13,689.05	28,538.65	-0.09%	33,060.70	0.18%
2004	298.80	1,673.04	12,520.90	13,688.76	28,181.50	-1.25%	32,680.15	-1.15%
2005	334.54	1,625.84	12,422.88	13,741.17	28,124.43	-0.20%	32,654.31	-0.08%
2006	344.82	1,656.02	12,206.24	13,740.72	27,947.80	-0.63%	32,443.12	-0.65%
2007	360.43	1,645.73	12,029.42	13,659.88	27,695.46	-0.90%	32,162.29	-0.87%
2008	367.01	1,584.83	11,899.30	13,643.75	27,494.89	-0.72%	32,062.72	-0.31%
2009	377.43	1,706.23	11,841.81	13,406.15	27,331.62	-0.59%	31,780.58	-0.88%
2010 Estimate	377.43	1,649.13	11,898.77	13,226.00	27,151.33	-0.66%	31,574.25	-0.65%

Note 1: ADM totals are actual except for 2009-10 which are estimates for budget development use.

Note 2: Beginning in 2004, the ADM that can be generated by a single student for general education aid is capped at 1.0. Enrollments for prior years are presented above under the "old law" (capped at 1.5 ADM per student).

Note 3: ADM is weighted as follows in computing pupil units:

	<u>Early Childhood and Kindergarten – Handicapped</u>	<u>Kindergarten</u>	<u>Elementary 1–3</u>	<u>Elementary 4–6</u>	<u>Secondary</u>
Fiscal 1996 through 1999	1.000	0.530	1.060	1.060	1.300
Fiscal 2000 through 2007	Various	0.557	1.115	1.060	1.300
Fiscal 2008	Various	0.612	1.115	1.060	1.300

INDEPENDENT SCHOOL DISTRICT 196  
Rosemount-Apple Valley-Eagan Public Schools

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Special Education Unduplicated Child Count - Actual or Unedited December 1  
Last Nine Years and 2009-10

December 1 Counts	Speech/ Language Impaired	DCD Mild- Moderate	DCD Severe- Profound	Severely Multiple Impaired	Physically Impaired	Hearing Impaired	Visually Impaired	Specific Learning Disorder	Emotional/ Behavior Disorder	Deaf/Blind	Other Health Disorder	Autistic Spectrum Disorder	Traumatic Brain Injury	Developmentally Delay	Total	Annual % Increase (Decrease)
2000	833	211	77	-	47	61	16	1,396	482	-	229	123	9	278	3,762	4.04%
2001	910	223	73	1	52	60	16	1,395	469	-	260	171	10	268	3,908	3.88%
2002	980	246	70	1	52	69	19	1,338	478	2	283	224	7	311	4,080	4.40%
2003	1,051	276	72	7	51	67	15	1,313	464	1	345	290	7	275	4,234	3.77%
2004	988	275	68	12	52	68	14	1,264	465	2	389	367	7	305	4,276	0.99%
2005	1,010	286	62	15	61	80	17	1,200	444	2	432	472	11	301	4,393	2.74%
2006	1,026	274	53	15	54	83	16	1,120	424	4	441	538	13	314	4,375	-0.41%
2007	980	244	54	20	62	92	19	1,088	384	3	485	623	11	314	4,379	0.09%
2008	931	260	58	22	63	92	17	1,028	370	2	516	711	14	364	4,448	1.58%
2009	823	235	59	22	61	88	15	1,016	309	3	530	742	14	382	4,299	-3.35%
10-Yr. % Increase	11.97%	12.98%	-25.32%	100.00%	38.64%	54.39%	25.00%	-28.35%	-38.57%	100.00%	161.08%	664.95%	75.00%	51.59%	18.89%	

**INDEPENDENT SCHOOL DISTRICT 196**  
**Rosemount-Apple Valley-Eagan Public Schools**

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**Employee Head Counts**  
**Last Ten Years and 2009-10**

Year Ended June 30,	Administrators/ Principals	Supervisor/ Special Staff	Teachers/ Nurses	Clerical	Custodians	Food Service	Truck Drivers/ Mechanics/ Bus Drivers	Non-Licensed	Total Employees
2000	98	52	2,307	747	189	154	246	24	3,817
2001	90	54	2,257	762	185	129	230	35	3,742
2002	91	53	2,458	838	184	163	208	24	4,019
2003	90	53	2,549	923	211	176	222	34	4,258
2004	93	55	2,535	916	194	166	244	33	4,236
2005	91	57	2,366	903	182	167	247	35	4,048
2006	94	58	2,685	1,101	208	201	271	32	4,650
2007	99	60	2,351	1,052	228	209	270	42	4,311
2008	103	64	3,002	1,165	261	248	297	45	5,185
2009	109	61	2,543	977	212	185	247	42	4,376
2010	106	60	2,558	980	203	182	262	41	4,392
Percent Increase (decrease) over 10 years	21.11%	12.96%	12.67%	28.22%	14.59%	43.41%	7.39%	20.00%	16.94%

- Note 1: This schedule is a headcount based on assignment - if an employee has multiple assignment, they are reflected multiple times.  
 Note 2: Administrators and principals include district office cabinet, principals, secondary school building assistant principals, and principals on special assignment.

INDEPENDENT SCHOOL DISTRICT 196  
Rosemount-Apple Valley-Eagan Public Schools  
*Educating our students to reach their full potential*  
Final 2009-10 School Staffing Allocation Table

Elementary Schools	Actual 10/109 Enrollment	Administration	Instructional Assistant	Counselor/Dean	Classroom Teacher	Specialist	Gifted & Talented	Technology Assistant	Nurse	12-month Secretary	10-month Secretary	10-month Clerk	Campus Security	By School Total
Cedar Park	590	1.000	0.590	-	20.000	5.467	0.500	-	0.875	1.000	1.000	3.747	-	34.179
Deerwood	523	1.000	0.643	-	17.688	5.431	0.500	-	0.875	1.000	1.000	3.500	-	31.637
Diamond Path	690	1.000	0.900	-	23.266	5.987	0.500	-	0.875	1.000	1.000	4.359	-	38.887
Echo Park	720	1.000	0.840	-	24.128	5.875	0.500	-	0.875	1.000	1.009	4.520	-	39.747
Glacier Hills	578	1.000	0.838	-	19.468	5.681	0.500	-	0.875	1.000	1.000	3.647	-	34.009
Greenleaf	860	1.000	0.860	-	29.028	6.517	0.500	-	0.875	1.000	1.447	5.638	-	46.865
Highland	621	1.000	0.911	-	20.844	5.112	0.500	-	0.875	1.000	1.000	3.905	-	35.147
Northview	434	1.000	0.714	-	14.716	4.703	0.700	-	0.875	1.000	1.000	3.500	-	28.208
Oak Ridge	617	1.000	0.747	-	20.569	5.441	0.500	-	0.875	1.000	1.000	3.853	-	34.985
Parkview	763	1.000	0.893	-	25.413	6.219	0.500	-	0.875	1.000	1.159	4.761	-	41.820
Pinewood	662	1.000	0.782	-	22.385	5.294	0.700	-	0.875	1.000	1.000	4.194	-	37.230
Red Pine	886	1.000	0.886	-	30.661	7.269	0.700	-	0.875	1.000	1.535	5.744	-	49.670
Rosemount Elem.	650	1.000	0.800	-	21.872	5.658	0.500	-	0.875	1.000	1.000	4.098	-	36.803
Shannon Park	762	1.000	1.042	-	25.706	6.029	0.700	-	0.875	1.000	1.207	4.816	-	42.375
Southview	689	1.000	0.849	-	23.248	5.670	0.500	-	0.875	1.000	1.000	4.355	-	38.497
Thomas Lake	427	1.000	0.697	-	14.239	4.520	0.500	-	0.875	1.000	1.000	3.500	-	27.331
Westview	482	1.000	0.722	-	16.606	5.327	0.500	-	0.875	1.000	1.000	3.500	-	30.530
Woodland	456	1.000	0.696	-	15.523	4.657	0.700	-	0.875	1.000	1.000	3.500	-	28.951
<b>Elementary Schools Total</b>	<b>11,410</b>	<b>18,000</b>	<b>14,410</b>	<b>-</b>	<b>385,360</b>	<b>100,857</b>	<b>10,000</b>	<b>-</b>	<b>15,750</b>	<b>18,000</b>	<b>19,357</b>	<b>75,137</b>	<b>-</b>	<b>656,871</b>
<b>Middle Schools</b>														
Black Hawk	873	2.275	-	2.000	39.236	3.580	1.000	0.500	0.938	2.000	0.750	3.819	-	56.098
Dakota Hills	1,195	2.376	-	2.000	53.708	4.660	1.000	0.500	0.938	2.000	0.750	5.228	-	73.160
Falcon Ridge	1,114	2.351	-	2.000	50.067	4.250	1.000	0.500	0.938	2.000	0.750	4.874	-	68.730
Rosemount Middle	1,122	2.353	-	2.000	50.427	4.290	1.000	0.500	0.938	2.000	0.750	4.909	-	68.167
Scott Highlands	777	2.245	-	2.000	34.921	3.330	1.000	0.500	0.938	2.000	0.750	3.399	-	51.083
Valley Middle	963	2.303	-	2.000	43.281	3.000	1.000	0.500	0.938	2.000	0.750	4.213	-	59.985
<b>Middle Schools Total</b>	<b>6,044</b>	<b>13,903</b>	<b>-</b>	<b>12,000</b>	<b>271,640</b>	<b>23,110</b>	<b>6,000</b>	<b>3,000</b>	<b>5,628</b>	<b>12,000</b>	<b>4,500</b>	<b>26,442</b>	<b>-</b>	<b>378,223</b>
<b>High Schools</b>														
Apple Valley	1,837	4.380	-	4.128	75.753	6.413	-	0.500	1.000	4.000	2.060	5.028	2.000	105.262
Eagan	2,212	4.829	-	4.971	91.216	6.783	-	0.500	1.000	4.000	3.700	6.054	2.000	125.053
Eastview	2,062	4.511	-	4.634	85.031	7.211	-	0.500	1.000	4.000	3.044	5.644	2.000	117.575
Rosemount High	2,016	4.414	-	4.530	83.134	7.286	-	0.500	1.000	4.000	2.843	5.518	2.000	115.225
School of Environmental Studies	398	1.000	-	0.894	16.412	0.900	-	0.250	0.813	1.000	1.000	-	-	22.369
Alternative Learning Center	151	0.500	-	-	6.943	-	-	-	0.250	1.000	1.000	0.750	1.000	11.443
<b>High Schools Total</b>	<b>8,676</b>	<b>19,634</b>	<b>-</b>	<b>19,157</b>	<b>358,489</b>	<b>28,193</b>	<b>-</b>	<b>2,250</b>	<b>5,063</b>	<b>18,000</b>	<b>14,147</b>	<b>22,994</b>	<b>9,000</b>	<b>496,927</b>
<b>Total</b>	<b>26,130</b>	<b>51,537</b>	<b>14,410</b>	<b>31,157</b>	<b>1,015,489</b>	<b>152,160</b>	<b>16,000</b>	<b>5,250</b>	<b>26,441</b>	<b>48,000</b>	<b>38,004</b>	<b>124,573</b>	<b>9,000</b>	<b>1,532,021</b>

Note 1: Total FTE allocations to the schools are based on actual October 1, 2009 enrollment and approved staffing guidelines and additional allocations from directors for class size reduction or unique staffing needs. Data as shown above does not include additional FTEs funded by schools' instructional allocations, basic skills revenue, integration revenue, career development, site councils and booster clubs. Staff funded by various federal grants are excluded from this summary.

Note 2: Specialist FTE allocations at the elementary schools include band, media, physical education, general music and reading recovery teachers. Specialist FTE allocations at the middle schools include band and media teachers. Specialist FTE allocations at the high schools include media, development psychology program, 6th and 7th period requests and work experience disadvantage program.

INDEPENDENT SCHOOL DISTRICT 196  
Rosemount-Apple Valley-Eagan Public Schools  
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Special Education Staffing Allocation Table  
Last Nine Years and Projection for 2009-10

Fiscal Year	Psychologist	Speech Language	Spec. Learn. Disorder/IM/MI	Elementary EBD	Secondary EBD	Dakota Ridge	Dakota Ridge Lead Tchr.	DCD/SPH/CID/CIP/IBA Trans + Pathway	Occupation Therapist	DAPE	ECSE Teacher	ECSE Speech	ECSE Occupation Therapist	WEH	Assistive Tech Team	Inclusion Specialist	Musical/Music Center-Based Prog.	Deaf & Hard of Hearing	Visually Impaired	Physically Impaired	Physical Therapy	Homebound Teacher	Elementary Evaluation Team	Total FTEs	Annual % Increase (Decrease)
2001	25,200	45,191	103,261	4,000	19,664	20,000	3,000	40,000	14,950	13,500	21,750	11,650	1,400	12,000	0,600	5,000	3,667	8,600	2,800	2,800	2,600	-	-	361,633	0.28%
2002	25,150	47,710	88,385	4,000	18,130	20,000	3,000	44,000	10,900	13,600	24,050	12,250	6,700	12,250	0,600	6,000	4,085	7,700	2,800	2,800	2,600	-	-	366,710	0.28%
2003	26,250	49,590	102,760	6,000	17,530	19,000	3,000	52,000	12,050	14,800	25,250	12,550	7,650	12,750	0,600	7,000	4,335	7,900	3,900	2,800	2,600	-	-	390,315	0.29%
2004	27,100	53,710	103,070	7,000	17,230	19,000	3,000	63,000	13,000	15,600	26,300	13,850	7,300	13,500	0,500	8,200	4,989	7,600	3,900	2,800	2,600	-	-	413,459	0.27%
2005	27,900	53,750	101,040	6,000	19,870	18,000	3,000	72,250	14,100	16,750	29,400	13,650	8,600	13,750	0,600	9,200	6,170	7,100	4,300	2,800	2,600	-	-	430,830	0.25%
2006	28,425	52,740	98,890	8,000	17,960	16,000	3,000	77,250	14,500	16,250	32,800	13,650	8,600	13,750	0,600	10,200	5,672	7,500	3,600	2,800	2,600	-	-	435,787	0.23%
2007	30,600	56,950	99,958	8,000	18,170	16,000	3,000	90,250	15,200	19,400	34,900	15,450	9,500	13,750	0,600	11,200	6,973	8,750	3,600	3,000	2,600	1,625	-	469,676	0.25%
2008	30,125	52,115	89,930	8,000	16,000	15,000	3,000	84,670	12,250	18,400	34,100	15,850	10,200	13,500	1,000	12,000	7,088	7,000	3,600	3,000	2,600	1,976	-	441,404	0.20%
2009	30,425	51,565	92,140	7,000	16,650	13,000	3,000	83,886	11,900	16,300	35,600	15,850	10,300	13,750	1,000	12,000	5,000	7,700	4,000	3,000	2,600	2,429	-	439,085	0.23%
2010	25,200	50,200	101,219	7,000	16,650	12,000	3,000	85,225	12,400	16,300	35,600	15,850	10,300	13,750	1,000	10,200	4,000	8,000	4,000	3,000	2,600	1,564	9,000	448,056	0.23%
10-Yr. % Increase	0.00%	11.06%	-1.98%	75.00%	-15.33%	-40.00%	0.00%	113.06%	-17.06%	20.74%	63.68%	36.05%	635.71%	14.58%	66.67%	104.00%	9.05%	-6.98%	42.86%	7.14%	0.00%	100.00%	100.00%	23.90%	

Note 1. Total FTEs as summarized does not include 12.148 FTEs funded by federal special education aid.

**INDEPENDENT SCHOOL DISTRICT 196  
Rosemount-Apple Valley-Eagan Public Schools**

Educating our students to reach their full potential

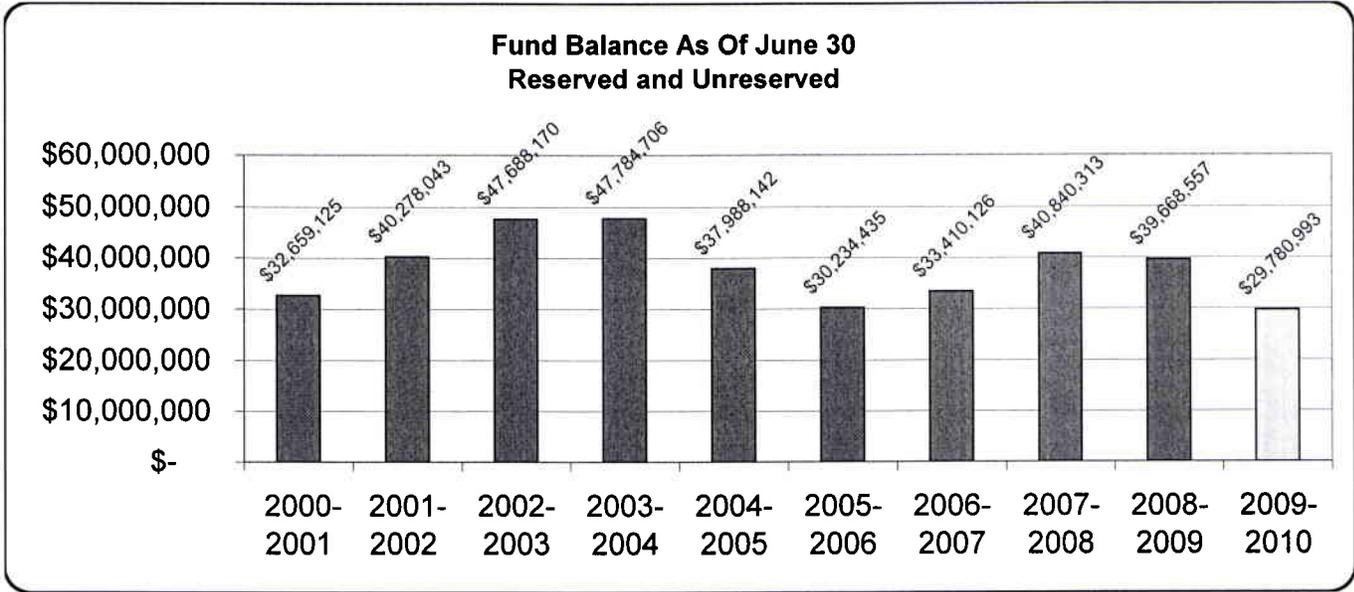
**2009-10 Final Budget  
Special Education Program Para-Professional Allocations**

Disability	Final Budget 2009-10	Final Budget 2008-09	Final Budget 2007-08	Final Budget 2006-07	Final Budget 2005-06	FY2006 to FY2010 Increase/(Decrease)	
						FTEs	Percent
Speech/language Impaired	0.063	0.406	-	-	-	0.063	100.00%
DCD Mild-Moderate & Severe-Profound	115.488	129.797	128.125	134.557	124.968	(9.480)	-8.21%
Physically Impaired	13.500	10.672	9.781	12.375	19.029	(5.529)	-40.96%
Hearing Impaired	7.088	7.438	7.844	8.563	7.813	(0.725)	-10.23%
Visually Impaired	3.594	2.656	2.656	2.219	2.080	1.514	42.13%
Specific Learning Disorder	4.564	5.625	3.656	1.625	2.781	1.783	39.07%
Emotional/Behavior Disorder	40.346	41.438	47.969	55.190	46.677	(6.331)	-15.69%
Other Health Disorder	14.319	13.500	16.406	17.672	16.635	(2.316)	-16.17%
Autistic Spectrum Disorder	131.516	122.790	123.140	129.087	125.533	5.983	4.55%
Traumatic Brain Disorder	0.422	0.844	1.688	3.531	3.375	(2.953)	-699.76%
Severely Multiple Impaired	0.750	0.750	-	-	-	0.750	100.00%
Early Childhood Special Education	18.880	21.031	22.288	26.594	24.431	(5.551)	-29.40%
Other	1.344	0.600	1.444	0.750	-	1.344	100.00%
<b>Total</b>	<b>351.874</b>	<b>357.547</b>	<b>364.997</b>	<b>392.163</b>	<b>373.322</b>	<b>(22.855)</b>	<b>-6.39%</b>

INDEPENDENT SCHOOL DISTRICT 196  
Rosemount-Apple Valley-Eagan Public Schools

*Educating our students to reach their full potential*

General Fund Actual or Projected Fund Balance History  
FY2000-01 through FY2009-10



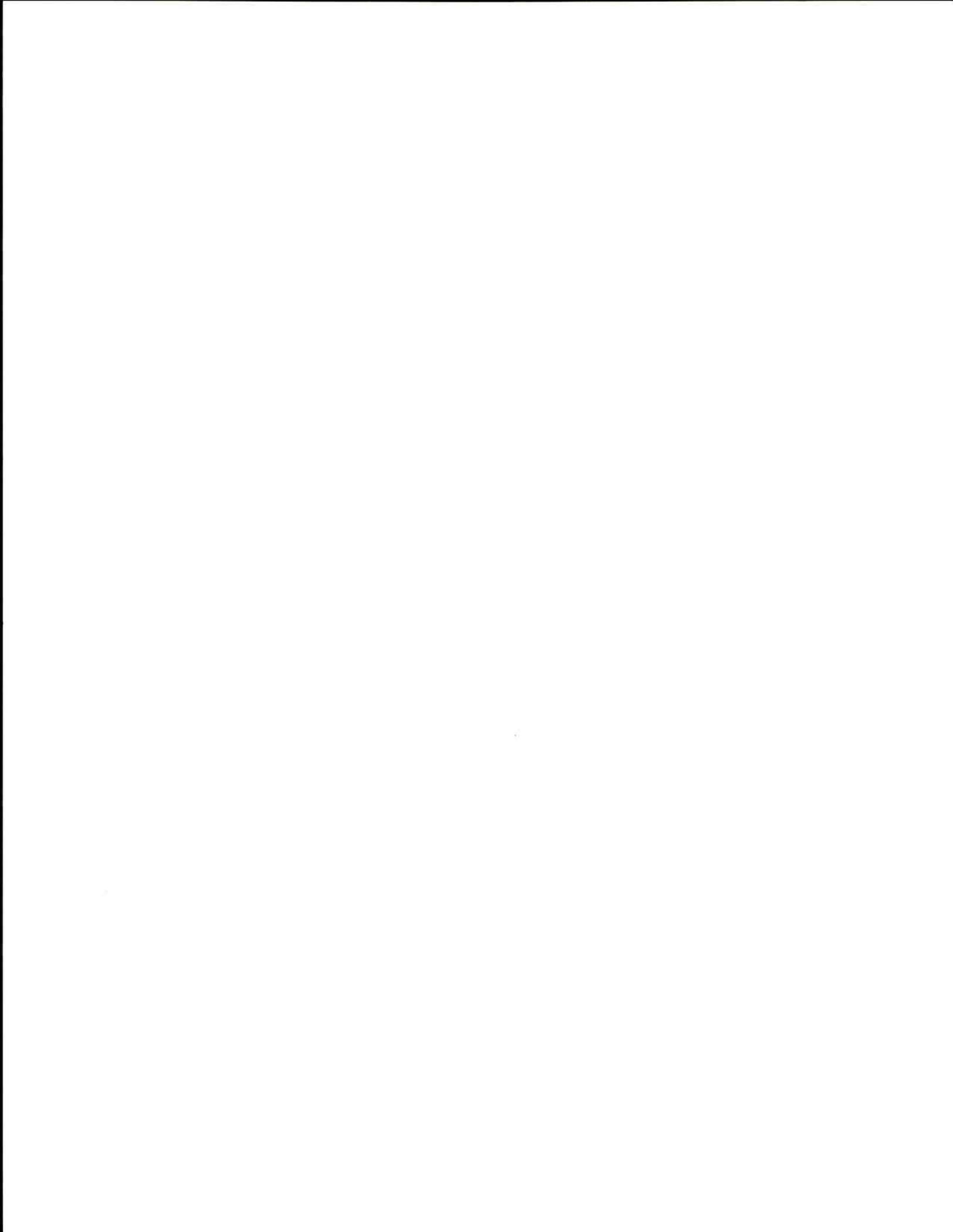
**INDEPENDENT SCHOOL DISTRICT 196**  
**Rosemount-Apple Valley-Eagan, Minnesota**

*Educating our students to reach their full potential*

**2009-10 Final Budget General Fund Expenditure by Program with Object Series Totals**

Program Number	Program Description	Total	Salaries & Wages	Employee Benefits	Purchased Services	Supplies & Materials	Capital Expenditures	Misc. Expenditures
010	School Board	\$ 224,905	\$ 87,000	\$ 21,144	\$ 52,344	\$ 10,417	\$ -	\$ 54,000
020	Office of Superintendent	563,774	413,771	123,547	15,396	9,052	-	2,008
030	Instructional Administration	(3,325)	(131,150)	53,095	17,204	9,521	50,500	(2,495)
050	School Administration	11,750,055	8,133,538	2,792,468	405,837	287,509	82,219	48,484
105	General Administrative Support	6,756,736	3,125,346	1,004,754	1,285,176	64,906	546,104	730,450
107	Other Administrative Support	710,564	418,006	141,591	112,707	29,660	8,300	300
110	Business Support Services	2,737,097	1,774,413	799,808	34,250	122,300	2,700	3,828
201	Education - Kindergarten	5,964,153	4,590,912	1,344,546	-	27,075	1,620	-
203	Education - Elementary General	51,456,948	38,147,356	9,880,455	1,048,599	1,465,505	855,723	59,310
204	Title II Part A - Teacher & Principal Training and Recruiting	576,752	422,348	120,112	16,758	3,272	-	14,262
205	Title III Part A - English Language Acquisition	180,035	112,452	26,686	32,676	2,875	-	5,346
206	Safe & Drug-Free Schools and Communities	56,398	-	-	56,149	-	-	249
207	Title V Part A - Innovative Programs	49,864	15,072	2,199	15,050	-	-	17,543
210	Title II Part D - Enhancing Education Through Technology	45,907	31,925	5,544	1,159	4,208	(105)	3,176
211	Education - Secondary General	15,680,542	10,792,375	1,355,069	2,131,049	953,602	426,867	21,580
212	Visual Art	2,702,343	2,002,839	604,155	1,237	91,781	2,331	-
215	Business	920,002	691,503	213,785	1,919	12,795	-	-
216	Title I Part A - Improving the Academic Achievement	794,202	505,446	97,225	158,326	9,685	-	23,520
217	Basic Skills (AOM)	680,566	507,902	151,797	68	20,799	-	-
218	Gifted & Talented	2,656,633	1,862,288	540,951	108,345	141,821	1,388	1,840
219	Limited English Proficiency	3,727,992	2,785,677	858,215	7,015	75,235	1,700	150
220	English (Language Arts)	10,480,891	8,011,877	2,363,023	15,720	83,943	6,328	-
230	Foreign Language/Native Language	4,507,104	3,424,780	1,010,420	10,500	61,404	-	-
240	Health, Physical Education & Recreation	8,546,727	6,279,738	1,785,708	23,513	69,058	388,710	-
250	Family Living Science	1,546,263	1,114,359	332,421	3,628	76,080	19,645	130
255	Industrial Education	1,607,122	1,154,368	341,173	2,082	96,994	12,505	-
256	Mathematics	7,599,216	5,817,347	1,722,980	9,010	23,542	26,337	-
257	Computer Science/Technology Education	717,338	507,216	168,880	9,103	13,834	-	-
258	Music	7,415,499	5,104,529	1,508,775	60,734	393,043	348,018	400
260	Natural Sciences	7,747,125	5,872,117	1,767,043	17,888	83,005	7,072	-
270	Social Studies	7,832,862	5,964,064	1,789,911	16,725	51,748	8,844	1,570
291	Cocurricular Activities (Non-Athletics)	1,654,504	1,023,066	141,776	220,086	237,293	15,374	16,909
292	Boys & Girls Athletics	1,035,791	406,050	57,864	313,923	151,100	90,254	16,600
294	Boys Athletics	1,797,225	1,253,368	174,625	325,668	41,814	1,750	-
296	Girls Athletics	1,527,119	1,047,415	146,344	289,899	39,085	4,376	-
298	Extra-Curricular	167,146	58,918	7,986	77,577	22,665	-	-
301	Agricultural	95,298	60,924	18,943	8,663	6,018	550	200
321	Health Occupations	220,441	142,726	40,755	11,270	16,150	9,420	120
331	Personal Family Living Science	-	-	-	-	-	-	-
341	Business/Office	-	-	-	-	-	-	-
351	Technical Education	5,647	4,040	555	1,052	-	-	-
361	Trade & Industrial Education	432,503	268,236	90,960	23,112	30,982	18,838	375
365	Service Occupations	43,037	28,022	8,528	3,026	1,144	1,967	350
371	Related Subjects/Diversified & Interrelated Occupations	744,048	405,379	110,527	34,925	76,142	113,575	3,500
380	Special Needs	1,354,256	1,004,388	281,656	58,015	10,197	-	-
385	Special Needs - Non-Disabled	502,168	383,177	111,285	4,793	2,913	-	-
399	Vocational - General (Carl D. Perkins Grant)	245,464	32,118	4,458	155,726	21,848	5,984	25,320
400	General Spec Ed	1,888,445	-	1,888,445	-	-	-	-
401	Speech/Language Impaired	6,115,118	4,712,861	1,361,402	16,200	24,655	-	-
402	Developmental Cognitive Disabilities: Mild-Moderate	2,097,854	1,534,934	557,100	4,103	1,717	-	-
403	Developmental Cognitive Disabilities: Severe-Profound	6,679,910	4,599,556	1,915,645	65,427	73,295	23,487	2,500
404	Physically Impaired	1,032,290	696,790	270,920	17,500	23,580	23,500	-
405	Deaf-Hard-Of-Hearing	1,223,208	760,322	279,458	105,840	16,988	60,600	-
406	Visually Impaired	512,357	340,751	118,108	13,840	14,658	25,000	-
407	Specific Learning Disability	8,813,265	6,712,236	2,033,942	2,500	64,587	-	-
408	Emotional/Behavior Disorder	5,307,471	3,771,243	1,357,797	122,536	41,148	12,197	2,550
410	Other Health Disabilities	776,155	510,930	217,614	44,436	3,175	-	-
411	Autistic Spectrum Disorders	8,582,026	5,962,898	2,511,482	32,074	59,772	15,800	-
412	Developmentally Delayed	3,791,179	2,707,954	760,432	137,601	99,721	34,900	50,571
414	Traumatic Brain Injury	13,828	8,814	5,014	-	-	-	-
416	Severely Multiple Impaired	17,640	14,180	3,460	-	-	-	-
420	Special Education - Aggregate (three or more disabilities)	7,464,991	6,926,503	(884,638)	739,547	439,885	204,694	39,000
605	General Instructional Support	4,105,255	2,325,723	637,727	1,012,480	101,720	2,222	25,383
610	Curriculum Development	2,462,314	1,609,622	349,498	124,132	321,148	14,724	43,190
620	Education Media	4,533,013	2,879,533	1,003,256	28,549	376,050	29,098	216,527
640	Staff Development	3,965,114	2,743,422	710,513	436,605	63,039	1,000	10,535
710	Secondary Counseling & Guidance Services	2,934,053	2,249,955	646,801	11,495	18,506	4,536	2,760
712	Elementary Counseling & Guidance Services	300	-	-	-	300	-	-
720	Health Services	1,873,714	1,358,074	457,616	8,214	46,469	3,311	30
740	Social Work Services	163,504	120,338	37,003	5,185	978	-	-
760	Pupil Transportation	15,713,009	6,573,699	2,906,517	2,865,848	1,770,900	1,578,345	17,700
790	Other Pupil Support Services	1,188,275	632,550	188,992	359,783	5,750	-	1,200
810	Operations & Maintenance	18,237,614	7,769,545	3,060,792	5,925,478	1,111,357	370,056	386
850	Capital Facilities	6,834,705	118,635	50,589	3,736,417	3,635	2,725,429	-
940	Property & Liabilities Insurance	781,771	-	-	781,771	-	-	-
950	Transfers	5,045,224	-	-	-	-	-	5,045,224
	<b>Total</b>	<b>\$ 298,010,539</b>	<b>\$ 193,298,309</b>	<b>\$ 56,569,025</b>	<b>\$ 23,795,463</b>	<b>\$ 9,635,053</b>	<b>\$ 8,206,108</b>	<b>\$ 5,506,581</b>

# Glossary



## GLOSSARY

This budget has been prepared using the district account codes. These account codes were created to parallel the state's Uniform Financial Accounting and Reporting Standards (UFARS) account code structure. UFARS is required for state reporting to the Minnesota Legislature and many state and federal agencies. The district is able to provide additional information for the local taxpayers, School Board, administration and staff by utilizing software to expand on the number, and therefore the detail, of account codes beyond the basic UFARS codes.

### Revenue Codes

#### **Local Revenue (Source 001-199)**

**001 Property Tax Levy**

This levy represents the local property tax effort in the basic revenue formula in each fund. This levy is reduced by the amount of state tax credits, fiscal disparities and county apportionment revenue.

**004 Revenue from Municipalities for Tax Increment Finance**

Revenue received from cities or counties for tax increment financing districts payments made for referendums, distribution of excess tax increments, and for Neighborhood Revitalization Program tax increments.

**009 Fiscal Disparities**

Contributions are made to a seven-county fund based on new commercial valuations. A distribution is then made with the intention of equalizing these tax revenues among the seven counties.

**010 County Apportionment**

County apportionment is revenue collected by the county from power transmission lines and from penalties and interest on real estate taxes. This revenue is divided among the various levying entities within the county. General education aid is reduced by the amount of this revenue.

**019 Miscellaneous County Tax Revenue**

This revenue is from tax-forfeited sales, Green Acres, excess transmission lines and other revenue sources.

**020 Property Tax Shift Recognition**

This is revenue from the property tax levy that is the net shift (the difference between the amount of property tax revenues recognized in accordance with statutory tax shift provisions in the current fiscal year and the amount recognized in the prior fiscal year). The total in this revenue code should equal, with the opposite sign, revenue code 299.

**021 Tuition from Other Minnesota School Districts**

Revenue for tuition costs received from other districts for educational purposes for pupils and other costs reimbursements from Minnesota school districts.

**040 Tuition from Patrons**

Revenue from students, parents, or guardians received for tuition for instructional programs. For example: tuition payment from foreign exchange students.

**041 Driver's Education Fees**

Revenue from students, parents or guardians for driver education behind the wheel training.

**050 Fees from Patrons**

Fees consist of various charges made to students, parents or guardians for the rental or use of school equipment, and all other charges permitted by law.

- 051 Cocurricular Athletic Participation Fees**  
Fees charged to students for their participation in cocurricular athletic programs.
- 052 Student Parking Fees**  
Fees charged to students for the use of the student parking lots. The fees are used for maintenance of the student parking lots.
- 053 Cocurricular Fine Arts Participation Fees**  
Fees charged to students for their participation in cocurricular fine arts programs.
- 060 Admissions**  
Revenue for admissions, gate receipts, and voluntary donations relating to attendance at any event or activity sponsored by and under that control of the school board.
- 071 Medical Assistance Claims**  
Revenue from billing medical assistance for the provisions of IEP services. This revenue is generated from medical assistance billings as special education revenue at the district level. This revenue is included in cross-subsidy reports, but excluded from excess cost aid calculations.
- 072 Third Party Revenue Received from Private Insurance Providers**  
This revenue is from billing private insurance providers for the provisions of IEP services. This revenue is generated from third-party billings as special education revenue at the district level. This revenue is included in cross-subsidy report, but excluded from excess cost aid calculation.
- 092 Interest Earnings**  
This is income from temporary investments in government bonds, treasury certificates, or other investments authorized by statute. The revenue is allocated proportionally to the funds from which the resources were invested.
- 093 Facility Rental**  
This revenue is from rental of district facilities. Examples include gyms and pools.
- 094 Facility Labor**  
This revenue source is for cleaning services provided for rental of district facilities.
- 096 Gifts & Bequests**  
This revenue reflects contributions from local philanthropic foundations, local private individuals or local private organizations for which no repayment of special service to the contributor is expected.
- 099 Miscellaneous Local**  
This revenue source includes amounts from colleges for placement of their student teachers, local collaborative time study funding and other miscellaneous revenue from local sources.

#### **State Revenue (Source 200-399)**

- 201 Endowment Fund**  
This revenue reflects earnings from lands deeded to the State of Minnesota by the US Government. The amount of the revenue is determined by dividing the earnings by the number of pupil units in average daily attendance in the State of Minnesota. General education aid is reduced by the amount of revenue from this source.

- 211 General Education Aid**  
General education aid includes the sum of Basic, Extended Time, Training and Experience, Elementary and Secondary Sparsity, Transportation Sparsity, Transition, Equalized Referendum Aid and Supplemental Aids. Additional revenue is included in this code for which the Legislature has restricted for specific purposes and must be identified with a Finance Code. These revenues are: Basic Skills, Operating Capital, Telecommunication Access, Staff Development-50%, Staff Development-25% Grant, Staff Development-25% District-Wide, Learning and Development, Quality Compensation (Q Comp), Gifted and Talented, and Pre-Kindergarten Transition.
- 213 Shared Time Aid**  
Shared time aid represents state revenue received for students that attend both public and nonpublic school. State aid is based on the percentage of the student time attending the public school.
- 227 Abatement Aid**  
This state aid is received from the state for a calculated percentage of the net revenue loss in prior years due to county abatements of property tax levies.
- 234 Market Value Homestead and Agricultural Credit**  
This state aid is received from the state to replace real estate tax credit to homeowners. This revenue is deducted from the property tax levy. This aid was approved by the 2001 Legislature and is effective 2002-03.
- 258 Other State Credits and Exempt Property Reimbursements**  
Various other reimbursements which are received from the state, to replace property taxes on specific types of property which receive tax credits through state formulas. These credits currently include those for Agricultural Preserve, Enterprise Zone, Disaster Credit, Attached Machinery Aid, Border City Disparity Credit, Prior Year Rent Property and Mobile Home Credits.
- 299 State Aid Adjustments**  
This represents the amount of state aid payments that have been reduced and replaced by property tax revenue. The state aid adjustments amount may represent either an increase or decrease to state aid payments. The amount in this code should equal, with the opposite sign, the amount recorded in revenue code 020.
- 300 State Aids (Required Specific Finance Code)**  
This revenue code is used to record state aids for projects specifically defined by the Minnesota Department of Education. This revenue code is used only when a state finance code is required. Examples of state aids include: food service aid, adult basic and continuing education, early childhood family education, non-public pupil aids and school readiness programs.
- 301 Nonpublic Aid**  
Revenues received from the state for services and materials provided to nonpublic school students. Textbooks, instructional materials, guidance services, nursing service are examples of items that may be provided. This revenue is recorded in the community service fund.
- 307 Health and Safety Aid**  
This aid represents aid to equalize the health and safety levy, which provides revenue needed to complete state approved health and safety projects.
- 360 Special Education Aid**  
Partial reimbursement for special education expenditures from the state. This aid represents a percentage of both salary and equipment costs of the district. For 1997-98 and 1998-99 the levy portion of special education funding is 20% and 10%, respectively. For 1999-2000 and later years this aid represents all categorical revenue for special education costs, including disabled student transportation.

**369 Revenue From Other State Agencies**

This represents revenue received from state agencies other than the Minnesota Department of Education.

**370 Other Aid from State**

This represents miscellaneous revenue received from the Minnesota Department of Education. This revenue code is used when a state finance code is not required.

**Federal Revenues (Source 400-599)**

**400 Federal Aids Received through the State**

This code is used to record revenue from federal aids and grants received through the Department of Education for specifically defined projects. Examples of these projects are: disabled students, training/retraining teachers in math and science, Title Programs, preschool incentive grants (handicapped early education), infants and toddlers program (ages birth through two), drug-free schools and communities and grants for single parent programs.

**405 Federal Aid Received through Other State, Local or Fiscal Agencies**

This is federal aid received from agencies other than the Minnesota Department of Education.

**471 Federal School Lunch Aid**

This is federal aid received as part of the federal school lunch program pursuant to the National School Lunch Act and the Child Nutrition Act. This revenue code should be used with finance code 701, National School Lunch Program (P.L. 105-336: CFDA No. 10.555). In 2009-10 the aid is calculated at 25 cents per lunch served.

**472 Special Assistance - Needy Child Program**

This federal aid provides free or reduced-price lunches for qualifying students. This federal aid is paid in addition to the basic aid as recorded in revenue source code 471. In 2009-10 the aid is calculated at \$2.28 per reduced-price lunches served and \$2.68 per free lunch served.

**474 Commodities Distribution Program**

This revenue code is used to record the value of USDA donated commodities established by the latest revision of the "Standardized Commodity Costs" provided by the Child Nutrition Section of the Minnesota Department of Education. This revenue code should be used with state finance codes 701-709.

**475 Federal Special Milk Program**

This federal aid provides for reduced-price milk for qualifying students. In 2009-10 the aid is calculated at 16 cents per ½ pint of milk served.

**476 Federal Breakfast Program**

This federal aid provides for free, reduced-price and paid breakfasts for students. In 2009-10 the aid is calculated at 26 cents per breakfast served, \$1.16 per reduced-price breakfast served and \$1.46 per free breakfast served.

**499 Miscellaneous Federal Aid through the State**

This represents miscellaneous federal revenue received from the Minnesota Department of Education not defined above. (e.g., federal disaster aid, substitute teacher cost reimbursement.)

**500 Federal Direct Aid**

This represents federal revenue received directly from the federal government. This revenue code is used when a federal direct finance code is required.

**599 Miscellaneous Federal Direct Aid**

This represents miscellaneous federal revenue received directly from the federal government and the use of federal direct finance code is not required.

**Other Revenue (Source 600-699)**

**601 Food Service Sales to Pupils**

This revenue represents sales of food, milk, etc. to pupils, exclusive of any federal aid for free and reduced-price lunches.

**606 Food Service Sales to Adults**

This revenue source is used to record revenue generated from sales of food, milk, etc. to adult lunches.

**608 Special Functions Food Sales**

Special function revenue is income from food sold to various functions such as the new teachers' breakfast, dinner theater, high school organization functions, and coffee and baked goods for meetings.

**620 Resale - Nontaxable**

This revenue represents nontaxable sales of food to students for home economics classes and to nonprofit groups for printing services.

**621 Resale - Taxable**

This revenue represents taxable sales of materials and supplies to students, staff and the public. Examples of these sales are supplies for music instruments, wood and metal supplies for industrial arts projects, and miscellaneous items offered for sale through the athletic departments.

**623 Sale of Real Property**

This revenue code is used to record proceeds from the sale or exchange of school buildings or real property of a school. This amount is recorded as an "other financing source" in the financial statements.

**624 Sale of Equipment**

This revenue results from the sale of surplus equipment. This amount is recorded as an "other financing source" in the financial statements.

**625 Insurance Recovery**

This revenue represents the amount of insurance recoveries for losses of school property.

**631 Sale of Bonds**

This revenue code is used to record the sale of bonds for construction in the building construction fund, or sale of bonds for the purpose of refunding debts in the debt service fund.

**649 Permanent Transfers from other Funds**

This revenue code is used to record School Board approved operating transfers for amounts received by one fund from another fund. This amount is recorded as an *other financing source* in the financial statements.

## Expenditure Codes

**100-199**    **Salaries and Wages**

These are expenditures that are related to all full and part-time employees of the district. They do not include self-employed personnel or independent contractors.

**200-299**    **Employee Benefits**

These are all the non-salary costs of benefits paid on behalf of district employees. These include PERA, FICA, TRA, workers' compensation, dental insurance, health insurance, life insurance and unemployment insurance.

**300-399**    **Purchased Services**

These accounts are used for budgeted expenditures related to contracted personnel and other purchased services. The accounts also include data processing, insurance and utility costs.

**400-499**    **Supplies and Materials**

These expenditures relate to tangible items of an expendable nature. The majority of these expenses are budgeted at the building level from per pupil allocations. These expenses include textbooks, instructional, general office supplies, lunchroom supplies and food for preparing student meals. Other costs relate to the facilities department for building upkeep and maintenance.

**500-599**    **Capital Expenditures**

The cost of purchasing instructional and non-instructional equipment, refurbishing and remodeling buildings, construction of portable buildings, and other major maintenance projects are budgeted in the 500 series accounts. Installment payments for the principal and interest amounts of purchased equipment are also charged to this area. The cost of bus purchases is also included.

**700-799**    **Debt Service**

These expenditures cover debt service principal, interest and other associated costs for debt.

**800-899**    **Other Expenditures**

Other expenses are other miscellaneous expenses not categorized elsewhere, including indirect cost allocations, dues and memberships.

**900-999**    **Other Financing Uses**

The purpose of these expense codes is to facilitate reconciliation of UFARS and the district's audited financial statements. Transfers between funds and bond refunding payments are the expenses classified here.