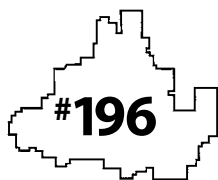


2014-15 Final Budget

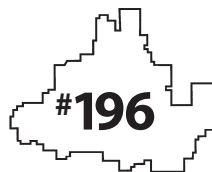


INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Rosemount, Minnesota

Educating our students to reach their full potential

A Budget Guide For Our Community

2014-15



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

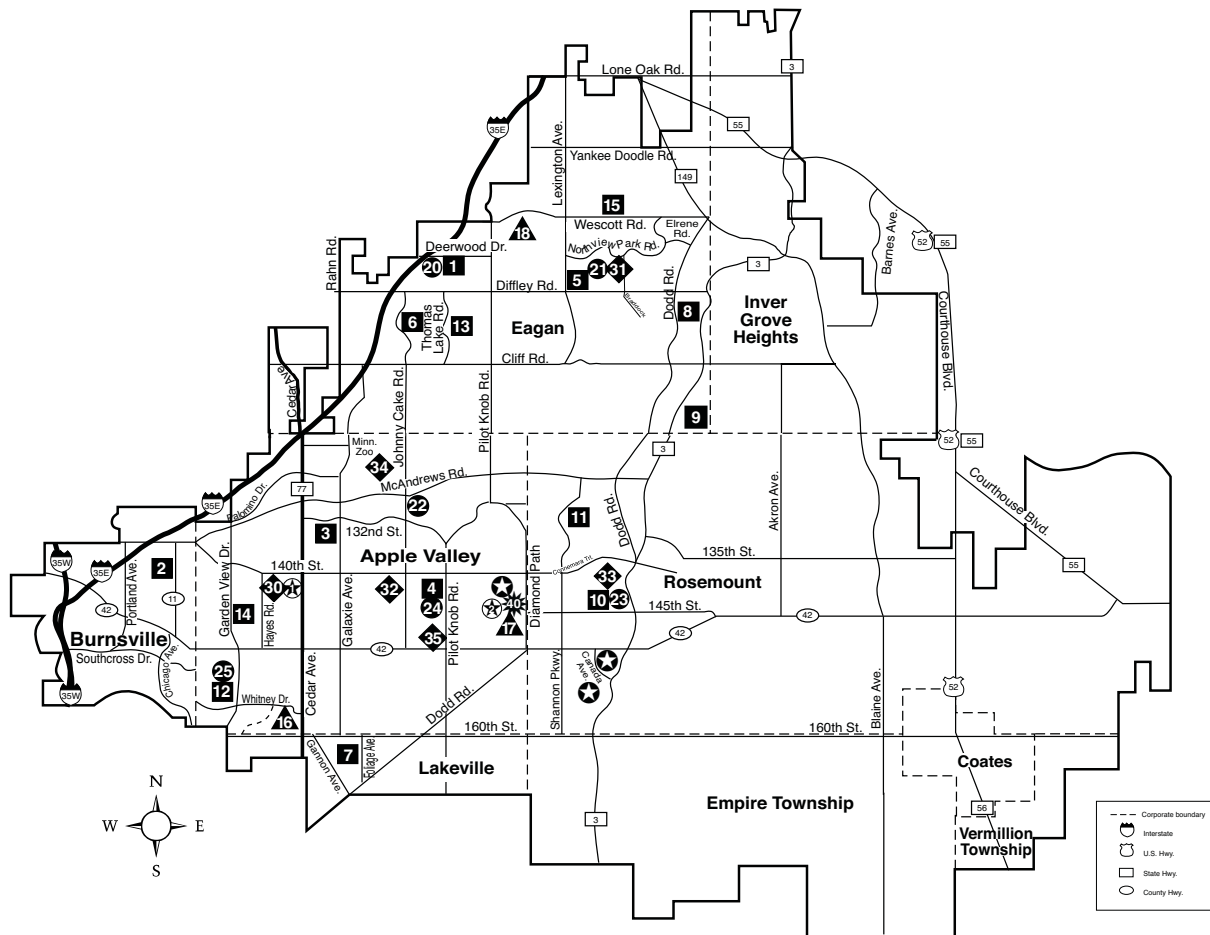
Educating our students to reach their full potential

Our District



District 196 is a public school district in Dakota County, Minnesota serving approximately 27,200 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 153,000.

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 Schools

- 35 Transition Plus/Pathway
- 40 Dakota Ridge

★ District Offices

- ★ Cedar Valley Learning Center
- ★ Dakota Valley Learning Center

District 196 By the Numbers



For **12 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 **general fund budget of \$328 million** for the 2014-15 school year. On a per pupil basis, District 196 is slightly above average in spending compared to the average of the 48 school districts in the Twin Cities metro area. Historically, District 196 allocates a higher percentage of expenditures for regular classroom instruction and a lower percentage for district administration and support services compared to the state and metro-area averages.

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 country, as well as appointments to the United States military academies.

District 196 has exceeded **\$3 million in energy savings** during the first seven years participating in an energy-reduction program which the district now administers. The program focuses on low- and no-cost behavior changes that save energy and energy costs.

District 196 students won **two of 13 state speech titles** and one-fifth of all medals awarded at the 2014 Minnesota Speech Tournament.

Four District 196 juniors were nationally recognized for their writing in the 2014 National Achievement Awards in Writing sponsored by the National Council of Teachers of English. They were among 167 students nationwide and four of only five from Minnesota selected to receive a Certificate of Excellence in Writing based on writing samples they produced as juniors.

District 196 high schools offer 24 Advanced Placement (AP) courses for students taking college preparatory courses. In 2014, the College Board recognized **744 AP Scholars in District 196** for their performance on AP course exams that they took as juniors and seniors, including 33 who earned the highest recognition as 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 2013-14 school year, **District 196 students earned 5,476 college credits** valued at more than \$2.5 million participating in the College in the Schools program offered in cooperation with the University of Minnesota. Students earn these transferable U of M credits while taking advanced courses at their high school that are taught by their high school teachers.

Of the more than 54,000 households in District 196, **40 percent have preschool and/or school-aged children** and approximately one-fourth of the district's 156,000 residents are under age 18.

Nearly nine of 10 school-aged children who live in District 196 attend District 196 schools. The district's **87 percent "capture rate"** of school-aged children living within the district is considered among the highest in the state.

Students of color represent 32 percent of enrollment in District 196 schools, nearly double what it was 10 years ago.

Twenty-four percent of District 196 students received free or reduced-price school meals based on National School Lunch Program qualification criteria. That is more than double what it was 10 years ago. Each year, the district's award-winning Food and Nutrition Services Department serves more than 3 million meals.

District 196 owns and operates approximately **200 school buses**, making it the largest district-owned bus fleet in Minnesota. The district provides bus transportation to more than 20,000 of its 27,000 students based on service distances. Each year, district bus drivers and chaperones travel more than 2.7 million miles transporting students safely to and from school.

In 2013-14, **15 District 196 seniors were National Merit Scholarship finalists** (top 1 percent of seniors nationwide) and another 29 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 finalists competed for more than \$35 million in college scholarships.

All three District 196 elementary magnet schools received School of Excellence awards from Magnet Schools of America in 2014. Cedar Park Elementary Science, Technology, Engineering and Math (STEM) School, Glacier Hills Elementary School of Arts and Science, and Diamond Path Elementary School of International Studies were three of only six magnet schools in Minnesota and 76 nationwide selected to receive a School of Excellence award in 2014, and Diamond Path was one of only five schools in the nation to be considered for one of the organization's top national awards.

Rosemount High School was named Grand Champion of the Minnesota Youth in Music Marching Band Championships for the **ninth year in a row** in October 2014. The Rosemount band also performed in the 125th annual Rose Parade in Pasadena, California on Jan. 1, 2014.

Our Students

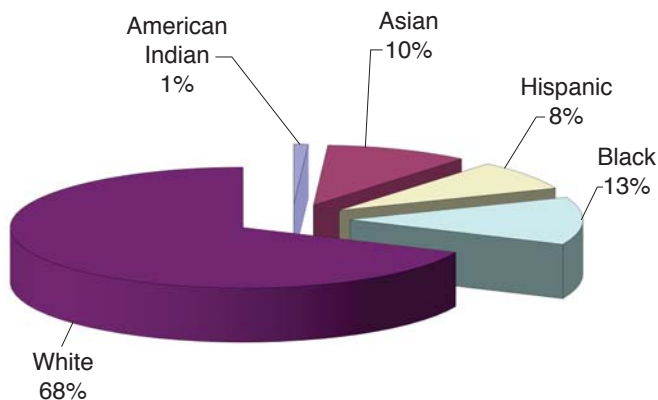


District 196 has an increasingly diverse population of students with a variety of needs. It is the district's mission to *educate our students to reach their full potential*. Numbers below are based on the district's *October 1, 2014 Official Enrollment Report*.

Total Students: 27,412 (10-1-14)

- Fourth largest public school district in Minnesota
- Early Childhood Special Education: 509 (1.9% of students)
- Center-Based Special Education: 771 (2.8%)
- Grades K - 5: 11,799 (43.0% of students)
- Grades 6 - 8: 5,955 (21.7% of students)
- Grades 9 - 12: 8,378 (30.6% of students)

Student Ethnicity



English Learners (EL): 1,465

- 5.3% of all students, compared to a 2013-14 Minnesota average of 6.9%
- More than 87 languages spoken by families living in the district

Special Education: 4,295

- 15.7% of all students qualify to receive special education services, compared to a 2013-14 Minnesota average of 14.9%

Gifted and Talented: 2,753

- 10.0% of all students qualify to participate in the district's Gifted and Talented Program

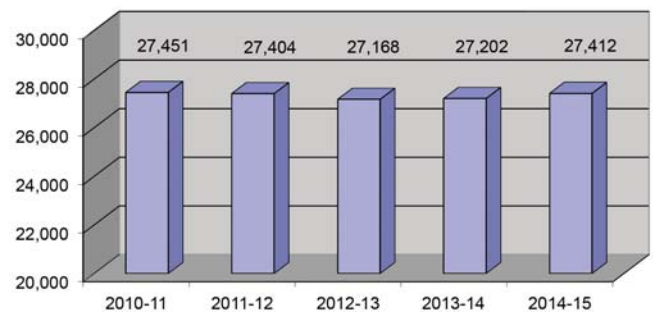
Federal Title I Program

- Nine District 196 elementary schools receive federal Title I funds to improve the achievement of educationally disadvantaged students

Free or Reduced-Price School Meals

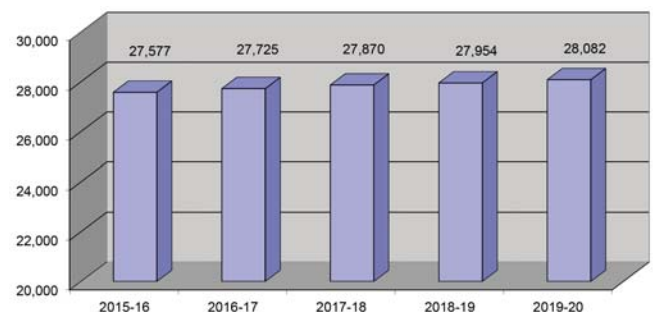
- 26.9% of District 196 students qualify to receive free or reduced-price school meals compared to 38.0% of students statewide in 2013-14

5-Year Enrollment History



District 196 enrollment has remained stable, with changes less than 1% per year, since the 2003-04 school year.

5-Year Enrollment Projections



District 196 enrollment is projected to remain stable over the next five years, increasing less than 0.6% 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 bottom table).

The Minnesota Comprehensive Assessments (MCA) are given annually to all students statewide in grades 3-8 (reading and math), grade 10 (reading), grade 11 (math), and in science grades 5, 8 and once in high school. The MCA is 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.

2013-14 MCA Reading - Percentage of Students Proficient or Better

Grade	3	4	5	6	7	8	10
District 196	63	61	76	68	64	66	71
Minnesota	58	55	68	61	56	56	60
Difference	+5	+6	+8	+7	+8	+10	+11

2013-14 MCA Math - Percentage of Students Proficient or Better

Grade	3	4	5	6	7	8	11
District 196	76	77	70	67	67	66	65
Minnesota	72	70	62	57	57	60	51
Difference	+4	+7	+8	+10	+10	+6	+14

2013-14 MCA Science - Percentage of Students Proficient or Better

Grade	5	8	High School
District 196	71	56	69
Minnesota	61	45	53
Difference	+10	+11	+16

District 196 high school students in the class of 2014 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 2014 was 24.1. The district average was 1.2 point higher than the Minnesota average of 22.9, which was highest in the nation among states where more than half of all graduates took the test.

ACT Average Composite Scores, 2008-2014

School Year Ending	District 196	State	National
2014	24.1	22.9	21.0
2013	24.0	23.0	20.9
2012	24.1	22.8	21.1
2011	24.0	22.9	21.1
2010	24.0	22.9	21.0
2009	23.9	22.7	21.1
2008	23.8	22.6	21.1

* Highest average score nationally among states where more than half of all graduates took the ACT.

High School Graduation Rates

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11*	2011-12	2012-13
District 196	94.6%	94.5%	95.3%	95.3%	96.7%	85.8%	88.65%	89.0%
Minnesota	90.8%	91.2%	91.7%	91.8%	92.8%	76.9%	77.55%	80.0%

* Effective with the 2010-11 school year, the methods used to calculate cohort-adjusted graduation rates were changed to comply with requirements set by the US Department of Education.



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.



Jackie Magnuson



Rob Duchscher



Art Coulson



Bob Schutte



Joel Albright



Gary Huusko

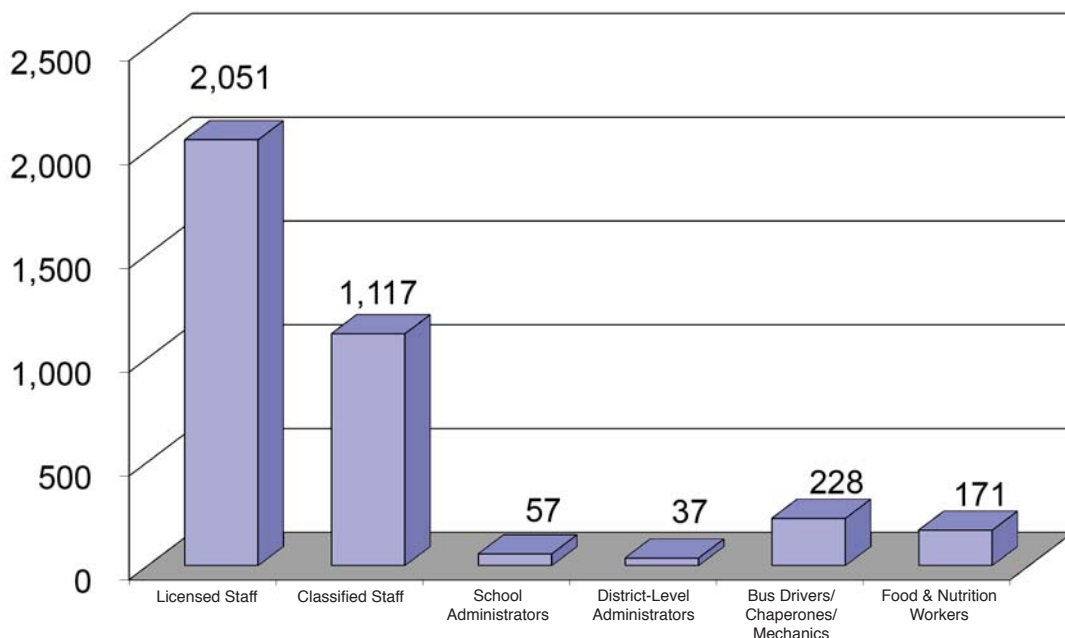


Mike Roseen



Jane K. Berenz,
Superintendent

Total Employees by Classification



The graph shows the number of staff employed by the school district. The majority of the district's more than 3,650 employees are teachers (licensed staff) and classified (non-licensed) staff who provide support to the classroom.

Our Strategies and Goals



In spring 2011, Superintendent Jane K. Berenz established the District 196 Strategic Planning Task Force and charged the group to develop a vision for education that will guide district goals through 2016. The 60-member task force included parents, staff, School Board members and leaders from the local business, civic and faith communities. Task force members first attended informational meetings to establish a shared base of knowledge about the district, then facilitator-led planning meetings to develop the belief statements and strategies and goals that were approved by the School Board in December 2011 as outlined below.

BELIEF STATEMENTS

We believe...

- Students come first
- All students can learn
- High expectations inspire students and staff to excel
- Learning is maximized in a safe, respectful and inclusive environment
- A well-rounded education includes opportunities in academics, the arts and athletics
- Learning is a lifelong pursuit
- Effective management of resources is critical
- Partnerships and collaboration enhance educational programming
- A culture of innovation and continuous improvement prepares students to be college or career ready
- An informed and engaged community guides effective decision-making

Strategy One: TEACHING AND LEARNING

Deliver a high-quality instructional program that anticipates and meets the needs of all learners

- Identify and implement essential learning in all content areas for early childhood through grade 12 (E-12) which will be clearly aligned, viable, relevant, rigorous, and understood by staff, students, and parents
- Identify and implement effective and engaging instructional strategies that are connected to a rigorous curriculum to maximize learning for all students
- Support learning for all students and guide instruction by designing and implementing a balanced assessment program which is both summative and formative
- Develop a systematic process of intervention and enrichment in all schools within a District 196 Response to Intervention framework, ensuring every student receives the time and support needed to master or exceed essential learning
- Continue to ensure high-quality teachers through differentiated professional development, effective evaluation and support that promotes collaboration, continuous learning, research-based instructional practices and growth in student achievement

Strategy Two: EARLY LEARNING

Provide a well-aligned continuum of high-quality, culturally responsive, early learning (birth to grade 3) services to meet the needs of all students

- Coordinate and align educational experiences between early childhood services (birth to kindergarten) and elementary schools (kindergarten to grade 3)
- Offer a continuum of high-quality, culturally responsive, early learning services to meet all students' needs
- Investigate and develop strategies for outreach, community engagement and collaboration

Strategy Three: EDUCATIONAL EQUITY

Implement a systemic process that increases achievement for all students by addressing equitable access to opportunities in our schools and programs

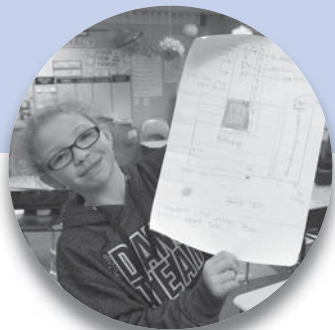
- Increase cultural proficiency across the district
- Increase access and participation for all students in cocurricular activities and learning opportunities
- Ensure access and increase participation in programs that prepare students for college
- Develop a systemic process to recruit and retain diverse and culturally proficient staff to reflect the diversity of the student population
- Distribute resources for schools based on multiple factors including student needs (E-12)

Strategy Four: PARTNERSHIPS

Develop and implement sustainable strategies to increase collaboration between the district and community partners

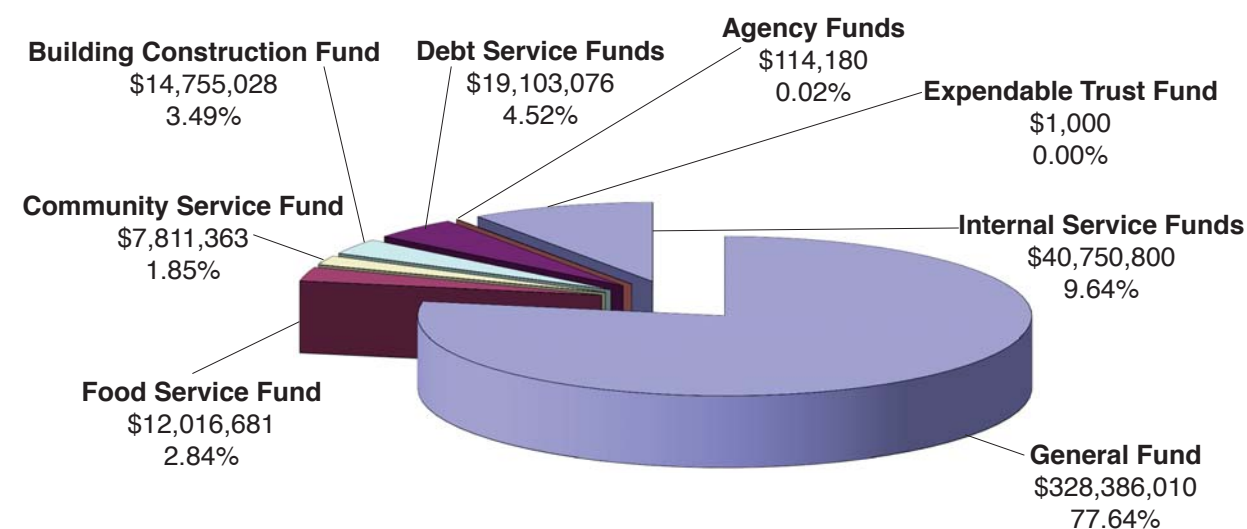
- Establish a structure that will support new and existing partnerships
- Increase partnerships by enhancing relationships among schools and between schools and the community

Our Budget



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.

2014-15 Expenditure Budget - All Funds



Total of All Funds = \$422,938,138

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

2014-15 budgeted amount: \$328,386,010 (77.64%)

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

General Account

2014-15 budgeted amount: \$229,220,601 (69.80%)

This is the district's main operating budget. This account pays for the instructional programs, daily operations of 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

2014-15 budgeted amount: \$62,093,450 (18.91%)

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

Quality Compensation Account

2014-15 budgeted amount: \$7,541,781 (2.30%)

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

2014-15 budgeted amount: \$17,447,988 (5.31%)

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

2014-15 budgeted amount: \$12,082,190 (3.68%)

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

2014-15 budgeted amount: \$12,016,681 (2.84%)

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

2014-15 budgeted amount: \$7,811,363 (1.85%)

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

2014-15 budgeted amount: \$14,755,028 (3.49%)

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

2014-15 budgeted amount: \$19,103,076 (4.52%)

When the district sells bonds to finance voter-approved construction of new facilities or major renovation of existing facilities and funding for other post employment benefits, 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

2014-15 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.

Agency Funds

2014-15 budgeted amount: \$114,180 (0.02%)

Agency funds are used to account for assets where the district has a formal agency agreement with other governmental units, employees, students or others. The district maintains two agency funds to account for activities related to a continuing education program (District Graduate Credit Program) for district licensed staff and receipts and disbursements related to the Local Collaborative Study (LCTS) managed by the district's community education department. The agency fund budget reflects activities related to LCTS; the district does not budget for the District Graduate Credit Program.

Internal Service Funds

2014-15 budgeted amount: \$40,750,800 (9.64%)

Internal service funds are used to account for the financing of goods or services provided by one department to another within the school district. The district maintains four internal service funds to report activities related to other post-employment benefits, severance, self-insured health plan and self-insured dental plan.

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 2014-15 general fund budget was developed to support the district's mission to *educate our students to reach their full potential* and beliefs (see p.6).

- **Student Instruction: \$236,257,945** (71.94%)

All costs associated with the teaching of students, the interaction between teachers and students in the classroom and cocurricular 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:**

\$47,799,965 (14.56%)

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:**

\$26,177,450 (7.97%)

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 the district's building chiefs, custodial staff, groundskeepers and maintenance specialists, and utilities.

- **District Support Services:**

\$11,118,526 (3.39%)

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 and other Permanent Transfers:**

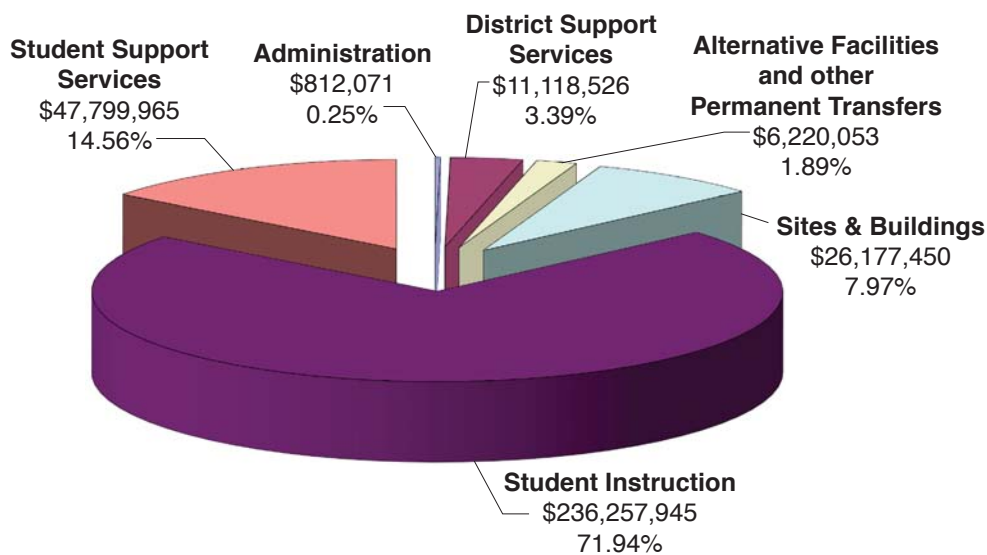
\$6,220,053 (1.89%)

A majority of these transfers 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. In addition, the School Board also approved transfers from the general fund to provide additional support for Early Childhood screening which is a part of the Community Service Fund.

- **Administration: \$812,071** (0.25%)

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

2014-15 General Fund Expenditures



Total General Fund = \$328,386,010

General Fund by Program



Student Instruction \$ 236,257,945 71.94%	Elementary Instruction	64,379,494
	Middle and High School Instruction	85,549,736
	Cocurricular and Extra Curricular Activities	6,342,562
	Gifted & Talented Program	2,690,382
	English Language Learners	4,991,797
	Title Programs	2,544,087
	Career and Technical Programs	4,112,123
	Special Education	62,103,030
	Library/Media Center	3,544,734
Student Support Services \$ 47,799,965 14.56%	Elementary School Administration	5,331,116
	Middle School Administration	3,571,297
	High School Administration	2,236,619
	Instructional Administration	5,155,400
	Curriculum Development	3,654,568
	Guidance and Counseling Services	2,744,866
	Health Services	2,129,060
	Other Student Support (Attendance & Social Work Services)	1,621,966
	Staff Development	3,894,796
	Student Transportation	17,460,277
Sites and Buildings \$ 26,177,450 7.97%	Capital Expenditures	5,652,900
	Health and Safety	963,125
	Operations and Maintenance	18,779,654
	Property and Other Insurance	781,771
District Support Services \$11,118,526 3.39%	Business Services - Finance	2,332,233
	Business Services - Purchasing and Receiving	491,329
	Human Resources	3,159,652
	Graphics & Mail Processing	266,525
	Census/Student Information	322,793
	Communication	447,433
	Legal Services	516,679
	Technology Support	3,581,882
Permanent Transfers \$6,220,053 1.89%	Alternative Facilities and other Permanent Transfers	6,220,053
Administration \$ 812,071 0.25%	Office of Superintendent	591,480
	School Board	220,591
TOTAL GENERAL FUND		\$ 328,386,010

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, more than 83% 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: \$203,768,115** (62.05%)

Includes salaries for district administrators, principals, teachers, secretarial and clerical employees, building chiefs, custodians, transportation, food service and other staff.

- **Benefits: \$71,948,421** (21.91%)

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: \$22,085,468** (6.73%)

Includes utilities, legal services, contracted work and other services that must be purchased from outside sources.

- **Supplies and Materials: \$11,468,507** (3.49%)

Includes general supplies such as copier paper, instructional supplies for classrooms, textbooks and workbooks, standardized tests and media resources.

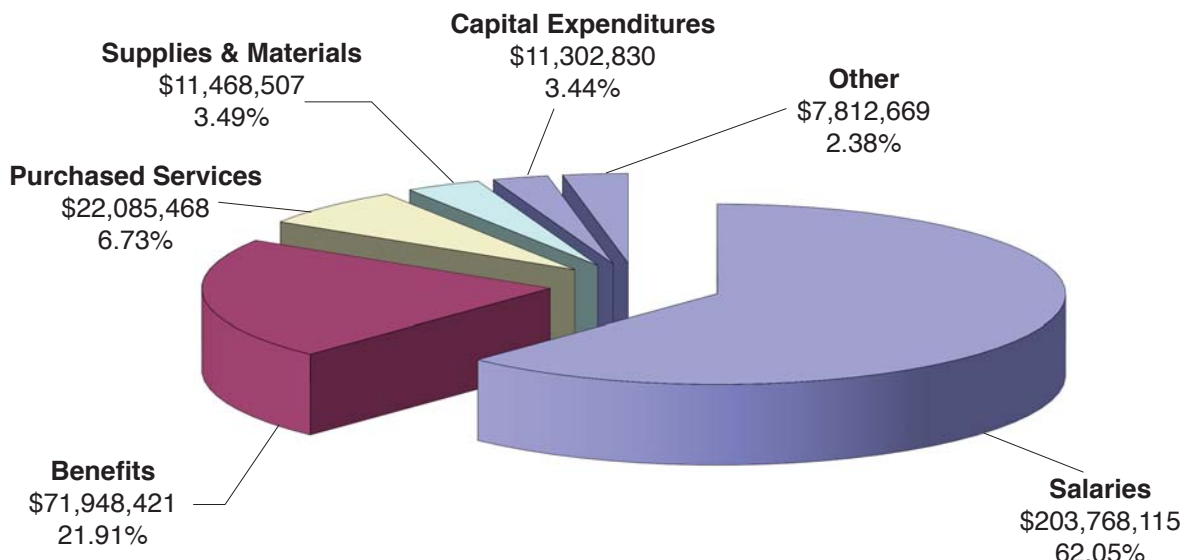
- **Capital Expenditures: \$11,302,830** (3.44%)

Includes building repairs and site improvements, technology equipment such as computers for classrooms, printers, copiers, fax machines and school buses.

- **Other: \$7,812,669** (2.38%)

Includes miscellaneous expenditures that are not categorized elsewhere such as membership dues for professional organizations, taxes, special assessments and permanent transfers to other funds.

2014-15 General Fund Expenditures by Category



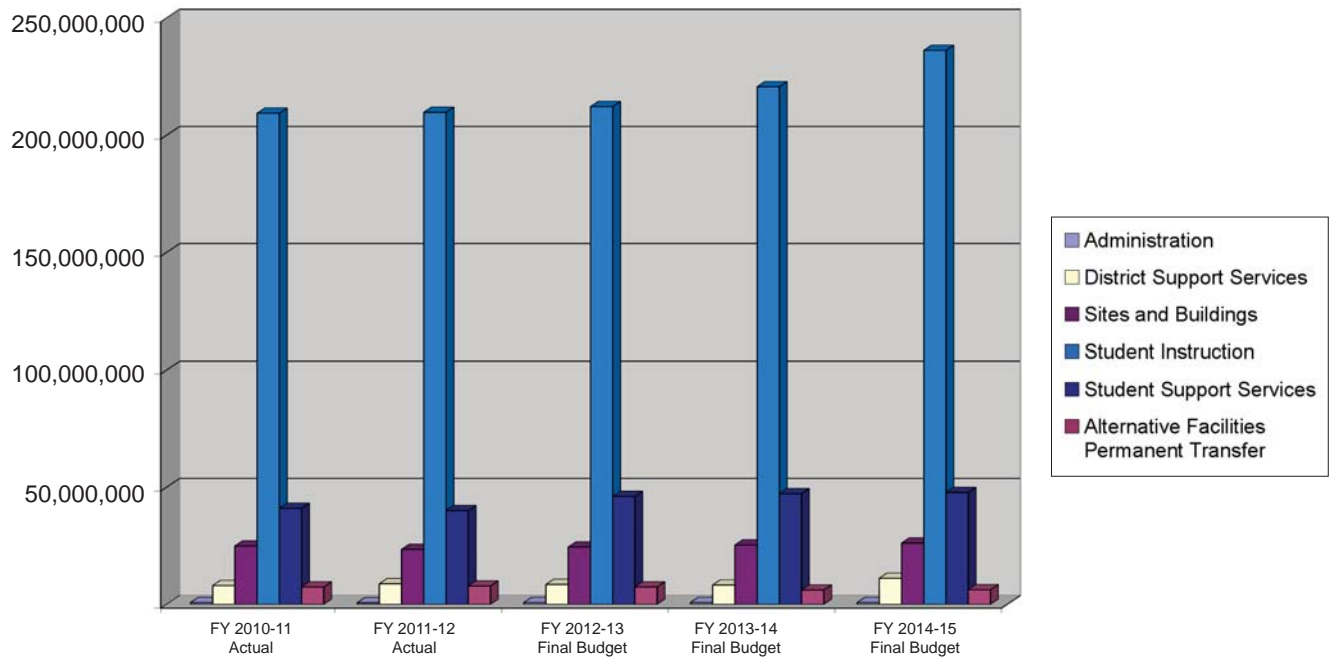
Total General Fund = \$328,386,010

General Fund History



The general fund is the district's main operating fund. The graph below shows that over 85 percent of the district's general fund resources are used for student instruction and student support services. This is consistent with the district's mission to *"educate our students to reach their full potential."* Some of the instructional programs that were added in the past years to help close the achievement gap include integration programs, elementary magnet schools, striving readers, Advancement Via Individual Determination (AVID) and response to intervention. Actual expenditures for district support services and administration for the past four school years remain relatively stable. This is consistent with the district's goal to focus resources on classroom instruction for students.

Five-Year Overview



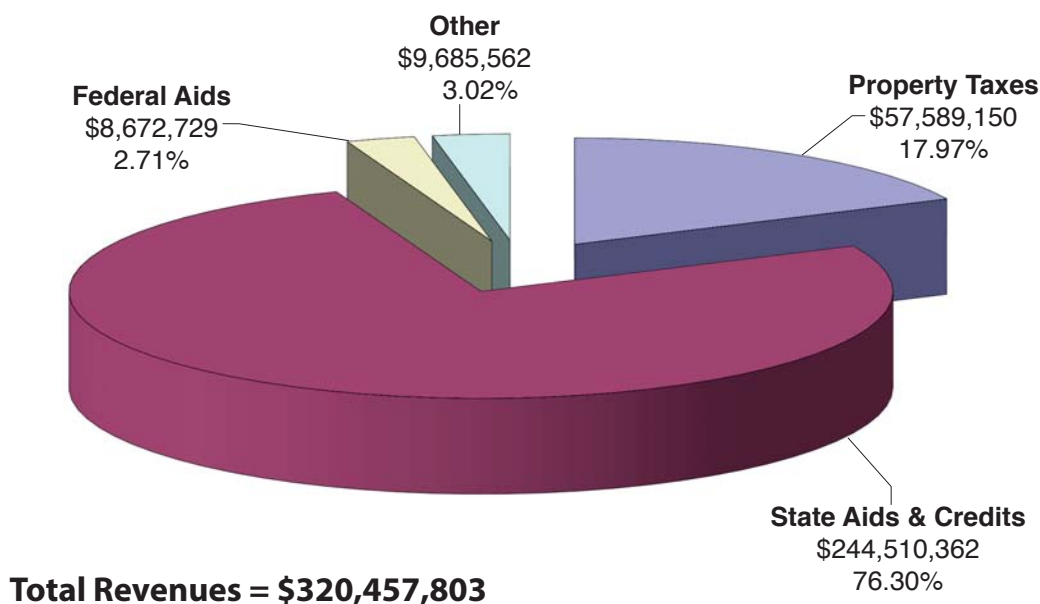
Fiscal Year	Admin.	% of General Fund	District Support Services	% of General Fund	Sites and Buildings	% of General Fund	Student Instruction	% of General Fund	Student Support Services	% of General Fund	Alternative Facilities Permanent Transfer	% of General Fund	Total
2010-11	683,977	0.23%	8,003,178	2.75%	24,931,812	8.55%	209,429,277	71.84%	41,022,184	14.07%	7,434,560	2.55%	291,504,988
2011-12	746,942	0.26%	8,813,609	3.03%	23,485,755	8.08%	209,815,788	72.16%	40,074,827	13.78%	7,813,886	2.69%	290,750,807
2012-13	745,958	0.25%	8,515,239	2.84%	24,480,638	8.17%	212,236,139	70.86%	46,074,398	15.38%	7,456,023	2.49%	299,508,395
2013-14	824,584	0.27%	8,245,963	2.67%	25,327,993	8.21%	220,733,192	71.55%	47,247,279	15.31%	6,128,529	1.99%	308,507,540
2014-15 Budgeted	812,071	0.25%	11,118,526	3.39%	26,177,450	7.97%	236,257,945	71.94%	47,799,965	14.56%	6,220,053	1.89%	328,386,010

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 94% of total district revenues, while federal aids and other sources account for less than 6% of revenues, as shown in the graph below.

2014-15 General Fund Revenue



• State Aids and Credits: \$244,510,362 (76.30%)

These include per pupil basic general education aid; special education regular and excess cost aid; Basic Skills aid, including compensatory education aid, English Learners aid and Literacy Incentive 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. The percentage of revenues received from the state has decreased from 84% in 2003-04 to 76.30% projected for 2014-15.

• Federal Aids: \$8,672,729 (2.71%)

These include federal grants for Title programs such as Title I, which focuses on improving the achievement of educationally disadvantaged students, and aids to support special education services for students with special needs.

• Property Taxes: \$57,589,150 (17.97%)

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 November 2013, district voters approved a single ballot question to revoke the district's current levy for \$1,111 per pupil and replace it with a new 10-year levy for \$1,486 per pupil, an increase of \$375 per pupil. This will generate an additional \$11 million per year for the district, beginning with the 2014-15 school year. As the percentage of state aid has decreased, the percentage of revenues from local property taxes had increased from 10.9% in 2003-04 to 17.97% projected for 2014-15.

• Other: \$9,685,562 (3.02%)

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

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 assessor), 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.

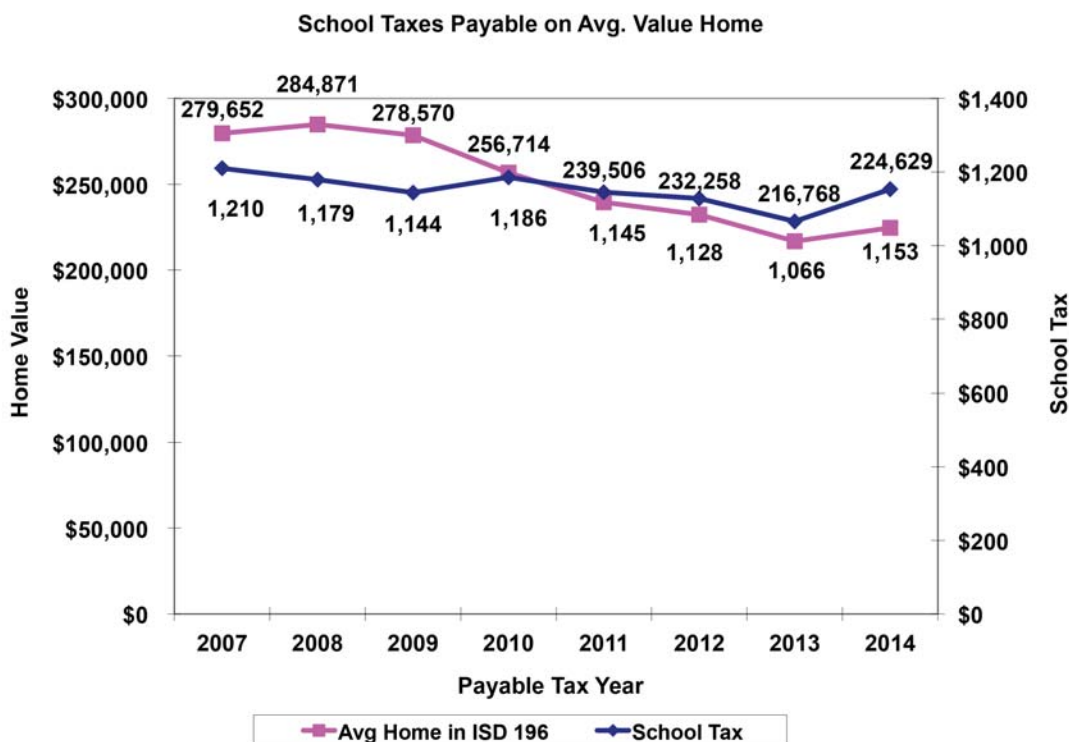
The two types of property tax levies are:

- Voter-approved 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 current 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 2014-15, the voter-approved levies for the district's general fund total \$35.4 million before state aids and credits; levies based on School Board decisions total \$18.0 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 2007 to calendar year 2014. Home values within the district have been declining the last three years following statewide property value trends.

School Taxes Payable on Average Value Home



Budget FAQs and Contact Info



Below are answers to some commonly asked questions regarding the school 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.

\$328,386,010	2014-15 general fund budget
(/)	27,092 Divided by average daily membership
<hr/>	
(=)	\$12,121 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 fund balance positively and negatively:

1. Schools and departments underspend their budgets.

According to district practice, budgeted funds that are underspent by a school are carried over to that school's budget for next year, while budgeted funds that are underspent 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 (76.44% in 2014-15). 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 or fuel 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. 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 district's citizen-led 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 or 651-423-7713, or
- Coordinator of Finance **Stella Y. Johnson** at stella.johnson@district196.org or 651-423-7748.

Budget information for the current 2014-15 school year and previous nine school years is available on the district website at 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 2003-04 school year.

2014-15 Final Budget

Fiscal Year Ending June 30, 2015

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

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

Educating our students to reach their full potential

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INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating our students to reach their full potential

SCHOOL BOARD

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

ADMINISTRATION

Jane K. Berenz	- Superintendent
Khia Brown	- 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	- Director of Communications
Steve Troen	- Director of Teaching and Learning
Stella Y. Johnson	- Coordinator of Finance

MISSION

Educating our students to reach their full potential

BELIEFS

- * Students come first
- * All students can learn
- * High expectations inspire students and staff to excel
- * Learning is maximized in a safe, respectful and inclusive environment
- * A well-rounded education includes opportunities in academics, the arts and athletics
- * Learning is a lifelong pursuit
- * Effective management of resources is critical
- * Partnerships and collaboration enhance educational programming
- * A culture of innovation and continuous improvement prepares students to be college or career ready
- * An informed and engaged community guides effective decision-making

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 and Operations
Stella Y. Johnson, Coordinator of Finance

DATE: January 12, 2015

SUBJECT: 2014-15 Final Budget

This report summarizes the district's final budget for the 2014-15 school year. The budget reflects and supports district goals and initiatives and policies set by the School Board.

The School Board adopted a preliminary budget for 2014-15 on June 23, 2014. 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 general fund is used to account for all revenues and expenditures related to educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures, and legal school district expenditures not specifically designated to be accounted for in other funds.

For ease of comparison, we segregate the funding for pupil transportation and capital expenditure from the general fund. The district receives "categorical" funding (health and safety and operating capital) for its capital expenditure account and is required to report amounts of revenues and expenditures in separate restricted/reserved fund balance accounts. The district uses the general account of the general fund to account for all the activities, except pupil transportation and capital expenditure, as summarized in the preceding paragraph.

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 report special education revenues (excluding general education aid generated by students with disabilities) and expenditures in a separate account called special education account.

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 account or 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 who successfully participated in the Quality Compensation program;
- d) Pupil Transportation – Financial activities associated with the former pupil transportation fund are recorded under the pupil transportation account of the general fund, and
- e) Capital Expenditure – All financial activities of the former capital expenditure fund.

The combined fund balance of these five accounts will be reported to the state as the general fund balance on June 30, 2015.

We believe reporting by separate accounts, like we do, gives the users of this budget document a better understanding of how the major expenditure categories impact 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	250,013,564	229,220,601	20,792,963	N/A
Gen. Fund-Special Education Account	35,180,526	62,093,450	(26,912,924)	N/A
Gen. Fund-Quality Compensation Account	7,108,019	7,541,781	(433,762)	N/A
Gen. Fund-Pupil Transp. Account	17,153,010	17,447,988	(294,978)	N/A
Gen. Fund-Capital Expenditure Account	11,002,684	12,082,190	(1,079,506)	N/A
Total General Fund	320,457,803	328,386,010	(7,928,207)	23,202,678
Food Service Fund	11,509,176	12,016,681	(507,505)	1,868,859
Community Service Fund	7,651,139	7,811,363	(160,224)	1,227,401
Dakota Valley Learning Center/PV 2014 Addition	-	7,891,757	(7,891,757)	(0)
Alternative Facility-Levy Account	6,220,053	6,863,271	(643,218)	(382,237)
Total Building Construction Fund	6,220,053	14,755,028	(8,534,975)	(382,237)
Debt Service Fund - Regular	16,563,444	16,606,088	(42,644)	3,387,154
Debt Service Fund - OPEB Bonds	2,529,196	2,496,988	32,208	518,525
Expendable Trust - Scholarship Funds	-	1,000	(1,000)	20,616
Agency Fund (LCTS)	73,769	114,180	(40,411)	69,463
Internal Service Fund 20 (GASB #16)	475,000	450,000	25,000	(3,996,929)
Internal Service Fund 22 (OPEB Revocable Trust)	1,730,000	2,280,800	(550,800)	32,258,666
Internal Service Fund 23 (Self-Insured Health Plan)	42,400,000	37,720,000	4,680,000	13,813,836
Internal Service Fund 24 (Self-Insured Dental Plan)	310,000	300,000	10,000	89,548

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 February 10, 2014, and actual enrollment on October 1, 2014. Salary budgets are initially calculated by the finance department using the contract salaries for all employee groups that have an approved contract for 2014-15 and verified by school principals and other budget administrators. These include bus drivers, chaperones, crossing guards, custodians, food service workers, principals, non-union employees, secretarial and clerical employees, teachers and vehicle technicians. For the building chiefs, salaries and related expenditures are estimated based on specific budget guidelines as determined by the School Board in February 2014.

Benefits are estimated using a variety of techniques. Retirement and social security payments are calculated as specified percentages of salaries. Budgets for health, dental, and life insurance and TSA match are estimated based on actual numbers of employees reported by school principals and other budget administrators, average benefits package cost by employee groups, 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 February 2014.

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

- **Instructional allocations** - Consistent with the School Board approved budget-planning parameters, the 2014-15 instructional allocations to the schools have been increased by 2 percent over the 2013-14 amounts.
- **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. Cocurricular staffing allocations for 2014-15 school year have been increased by 2 percent to reflect contract plus an additional allocation to cover a 0.5 percent increase in the Teacher Retirement Association contribution. Cocurricular supplies allocations for 2014-15 school year have been increased to reflect a 2 percent inflationary adjustment.

Compensatory Education Allocations – 2014-15 allocations are based on estimates prepared by the Minnesota Department of Education dated September 17, 2014. These estimates are based on the district's actual enrollment and actual free-and-reduced-price lunch counts on October 1, 2013.

Basic Skills per pupil allocations for grades K-8 remain at the 2012-13 level: \$40.50 per pupil unit for non-Title I elementary and middle schools and \$20.25 for Title I elementary schools.

Learning and Development Program – School districts are required to reserve a portion of the general education formula revenue 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, 2014 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 and operations. For 2014-15, the inflationary adjustment for non-salary budgets is 2 percent except for budget items, such as heating fuel and electricity, which are based on recent trends and industry directions.

Revenue estimates are prepared by the Finance Department based on 2013 legislation, using the actual October 1, 2014 enrollment and a \$529 increase in the per pupil unit general education formula allowance. The per pupil unit allowance for the 2014-15 school year is \$5,831. The per pupil unit

formula allowance for the 2013-14 school year was \$5,302. The amount set aside for pupil transportation for the current school year is \$271.72, or 4.65 percent of the formula allowance. The projected adjusted pupil units for the 2014-15 school year is 29,623.

GENERAL FUND

The following table summarizes actual totals of the combined general fund revenues, expenditures and fund balances for the 2013-14 and budgeted amounts for 2014-15.

General Fund - Combined	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Beginning Fund Balance	39,755,828	28,846,137	31,130,886	2,284,749	7.92%	-21.69%
Revenues	299,882,597	318,351,190	320,457,803	2,106,613	0.66%	6.86%
Expenditures	308,507,539	323,412,933	328,386,010	4,973,077	1.54%	6.44%
Revenues less Expenditures	(8,624,942)	(5,061,743)	(7,928,207)	(2,866,464)	56.63%	-8.08%
Est. Ending Fund Balance	31,130,886	23,784,394	23,202,679	(581,715)	-2.45%	-25.47%
Est. Ending Fund Balance as % of Exp.	10.09%	7.35%	7.07%			

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

GENERAL ACCOUNT

The table below shows actual totals of general account revenues, expenditures for 2013-14 and budgeted amounts for 2014-15.

General Fund General Account	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Revenues	231,499,682	248,238,866	250,013,564	1,774,698	0.71%	8.00%
Expenditures	215,780,978	225,249,934	229,220,601	3,970,667	1.76%	6.23%
Revenues less Expenditures	15,718,704	22,988,932	20,792,963	(2,195,969)	-9.55%	32.28%

Comparison of 2013-14 Actual to 2014-15 Final Budget – The estimates show an 8.00 percent increase in revenues, from \$231.50 million in 2013-14 to \$250.01 million in 2014-15, and a 6.23 percent increase in expenditures, from \$215.78 million in 2013-14 to \$229.22 million in 2014-15.

Revenues (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The projected final 2014-15 general account revenue total of \$250.01 million is an increase of \$1.77 million over the preliminary budget of \$248.24 million. Many factors have contributed to the net increase. However, the primary reasons are listed below.

- a) An increase of \$0.68 million in general education aid; this is mainly due an increase of 122 pupil units used to calculate general education aid. Preliminary basic general education aid was calculated based on projected October 1, 2014 enrollment of 27,228 or 29,501 adjusted pupil units; the actual October 1, 2014 enrollment was 27,412 or 29,623 adjusted pupil units.
- b) An increase of \$0.58 million in federal aid awarded by the U. S. Department of Labor to support STEM programs at Apple Valley High School. The total grant award is \$2.99 million and the \$0.58 million is the district's estimate for the current school year. The general account expenditure budget has been adjusted to include the budgeted expenditures for the current school year.
- c) An increase of \$188,447 in compensatory education aid based on update from the Minnesota Department of Education.
- d) The budgets for gifts, miscellaneous local income and fees show an increase of \$250,019. This increase is chiefly due to the district adjusting its projections based on historical trend.

- e) An increase of \$250,601 in federal aid based on updated grant awards for the district's Title I (Improving the Academic Achievement of the Disadvantaged), Title II (Teacher and Principal Training and Recruiting) and Title III (English Language Acquisition, Language Enhancement and Academic Achievement) programs. The corresponding expenditure budgets for these programs have been adjusted to reflect the revenue increase.

Expenditures (Preliminary 2014-15 Budget to Final 2014-15 Budget) - The revised general account expenditure totaled \$229.22 million; this is an increase of \$3.97 million, or 1.76 percent, over the preliminary budget of \$225.25 million. The main reasons for the increase are listed below.

- a) At the end of the 2013-14 school year, schools under spent their allocations by \$3.19 million; consistent with past practice, we have budgeted for the schools to spend these funds during the 2014-15 school year.
- b) The budgets for employee benefits show a net increase of \$1.23 million. Almost all of the increase was directly related to a significant increase in workers' compensation premium (based in industry trends and the district's claim history) and the district's contribution to employees' health insurance premium. The district's health insurance premium contribution is based on the employees' plan selection and School Board approved employment contracts.
- c) As indicated in the revenue section above, federally funded (direct from the U. S. Department of Labor or via Minnesota Department of Education) program expenditures increased by \$0.90 million. Of this increase, \$0.65 million is attributable to the grant to support STEM programs at Apple Valley High School and the remaining \$0.25 million is to support the district's Title programs.

Summary – The net result of the changes described above is that budgeted revenues in the 2014-15 general account exceeds budgeted expenditures by \$20.79 million.

SPECIAL EDUCATION ACCOUNT

The special education account is used to report special education revenues and expenditures. Over the past decade, the number of students in need of special services and the cost of educating and serving these students have grown steadily and 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 2013-14 school year and the 2014-15 budgeted totals of the special education account.

General Fund	2013-14	2014-15	2014-15			FY 2014 to
Special Education Account	Actual	Preliminary Budget	Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2015 % Change
Revenues	33,737,372	34,803,508	35,180,526	377,018	1.08%	4.28%
Expenditures	59,776,942	61,722,928	62,093,450	370,522	0.60%	3.88%
Revenues less Expenditures	(26,039,570)	(26,919,420)	(26,912,924)	6,496	-0.02%	3.35%

Comparison of 2013-14 Actual to 2014-15 Final Budget – The estimates show a 4.28 percent increase in revenues, from \$33.74 million in 2013-14 to \$35.18 million in 2014-15, and a 3.88 percent increase in expenditures, from \$59.78 million in 2013-14 to \$62.09 million in 2014-15. The projected deficit spending is \$26.91million for the current school year.

Revenues (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The projected final 2014-15 special education account revenues total of \$35.18 million is an increase of \$377,018, or 1.08 percent over the preliminary budget of \$34.80 million. This net increase is mainly a result of the following factors:

- a) The 2013 Legislature provided additional funding (cross subsidy reduction aid) for school districts to help reduce the impact of inadequate special education funding on school districts' general fund. The district's updated estimate shows that it will receive \$1.04 million or \$9,231 less than the preliminary estimate of \$1.05 million.
- b) An increase of \$389,938 in regular special education aid and special education excess cost aid based on updated expenditure estimates, current funding formula and statewide adjustment (proration) factors.

Expenditures (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The preliminary estimate for special education expenditures totaled \$61.72 million and the updated estimate is \$62.09 million; an increase of 0.60 percent, or \$370,522. There are many factors that have contributed to this increase and the key ones are listed below.

- a) The budgets for employee benefits increased by \$243,097 to reflect the following:
 - Actual employees' choice of insurance coverage and the district's contributions toward employees' health insurance premiums in accordance with school board approved guidelines, and
 - An increase of \$124,046 in workers' compensation premium. The increase is mainly due to industry trend and the district's claims history.
- b) An increase of \$274,826 in the budgets for general supplies and individualized instructional supplies. The final budget amounts were adjusted to reflect the needs of our students.
- c) A net decrease of \$113,632 in the salary budgets to reflect actual placement of our staff in the various salary schedule and their education and experience.

Summary – The net result of the changes described above is that budgeted expenditures in the special education account exceeds budgeted revenues by \$26.91 million or \$6,496 more than the preliminary estimate of \$26.92 million deficit spending.

QUALITY COMPENSATION ACCOUNT

Fiscal year 2014-15 is the eighth year that the district will be participating in Minnesota's Quality Compensation (Q Comp) program.

The approved Q Comp funding for the 2014-15 school year is \$7.11 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 26 FTEs of peer leaders to support probationary teachers; assist with performance appraisal; observe teachers three times a year, etc.;
- d) Costs of 1 FTE of teacher on special assignment to support math professional development activities, and
- e) Q Comp program implementation and administration costs and professional development activities for participants.

The following table shows the actual results for the 2013-14 school year and the 2014-15 budgeted totals of the Q Comp account.

General Fund	2013-14	2014-15	2014-15	Prel. / Final	Prel. / Final	FY 2014 to
Quality Compensation Account	Actual	Preliminary Budget	Final Budget	\$ Change	% Change	FY 2015 % Change
Revenues	7,155,414	7,098,896	7,108,019	9,123	0.13%	-0.66%
Expenditures	7,135,318	7,416,330	7,541,781	125,451	1.69%	5.70%
Revenues less Expenditures	20,095	(317,434)	(433,762)	(116,328)	36.65%	-2258.52%

Revenues (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The proposed final revenue budget totaled \$7.11 million, an increase of \$9,123 over the preliminary estimate to reflect updated enrollment counts used to calculate the revenue. For the current school year, \$5.11 million will come from the state and \$2.00 million will be from local tax levy.

Expenditures (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The final Q Comp account expenditure budget totaled \$7.54 million; an increase of \$125,451 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 the final budgeted expenditures exceed budgeted revenues by \$433,762. This is \$116,328 higher than the preliminary deficit spending estimate of \$317,434.

PUPIL TRANSPORTATION ACCOUNT

For 2014-15 school year, the district set aside \$271.72 per adjusted pupil unit from the per pupil unit general education formula allowance for pupil transportation. The 2014-15 per pupil unit allocation for pupil transportation represents 4.65 percent of the per pupil unit general education formula allowance of \$5,831. The district also receives additional categorical funding for transporting students with disabilities and non-public school students. The disabled transportation funding has been incorporated with special education funding formula since 1998-99 school year. To maintain funding integrity, the district continues to report disabled transportation aid in the pupil transportation account. The 2014-15 budget for the pupil transportation account includes all revenues and expenditures related to providing transportation services to our students.

The table below shows the actual results for the 2013-14 school year and the 2014-15 budgeted totals of the pupil transportation account.

General Fund	2013-14	2014-15	2014-15	Prel. / Final	Prel. / Final	FY 2014 to
Pupil Transportation Account	Actual	Preliminary Budget	Final Budget	\$ Change	% Change	FY 2015 % Change
Revenues	17,155,074	17,267,212	17,153,010	(114,202)	-0.66%	-0.01%
Expenditures	16,574,430	17,358,119	17,447,988	89,869	0.52%	5.27%
Revenues less Expenditures	580,644	(90,907)	(294,978)	(204,071)	224.48%	-150.80%

Comparison of 2013-14 to 2014-15 – The revised 2014-15 revenue budget for the pupil transportation account is \$17.15 million. This is 0.01 percent or \$2,064 less than the 2013-14 actual revenues of \$17.16 million. The revised expenditure budget of \$17.45 million is \$0.87 million, or 5.27 percent, more than the 2013-14 actual expenditures of \$16.57 million.

Revenues (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The final revenue budget is \$284,695 more than the preliminary estimate. This projected net increase in revenue is mainly due to a combination of factors. They are listed below.

- a) An increase of \$67,418 in general education aid for pupil transportation. This increase is due to an increase of 122 pupil units used to calculate the general education aid for pupil transportation. See the general account section of this budget document for a detailed explanation of the increase.

- b) A projected reduction of \$181,620 in bus depreciation aid and state aid for special education transportation. The updated estimate is based on updated expenditure information and current funding formula.

Expenditures (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The final expenditure budget for the pupil transportation totaled \$17.45 million, an increase of \$89,869. This is mainly due to the following factors:

- a) A net decrease of \$10,131 in the budgets for salary and employee benefits to reflect updated estimates.
- b) An increase of \$100,000 in the budget for vehicle maintenance supplies.

Summary – As a result of these adjustments, the final budgeted amount for pupil transportation expenditures exceed final budgeted revenues by \$294,978. This is \$204,071 more than the preliminary deficit spending estimate.

CAPITAL EXPENDITURE ACCOUNT

The School Board approved the preliminary 2014-15 capital expenditure budget on April 28, 2014. A few adjustments have been made to the final budget.

The table below shows the actual and budgeted totals of capital expenditure account revenues, expenditures and fund balances for 2013-14 and 2014-15 school years.

General Fund Capital Expenditure Account	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Revenues	10,335,056	10,942,708	11,002,684	59,976	0.55%	6.46%
Expenditures	9,239,871	11,665,622	12,082,190	416,568	3.57%	30.76%
Revenues less Expenditures	1,095,185	(722,914)	(1,079,506)	(356,592)	49.33%	-198.57%

Comparison of 2013-14 to 2014-15 – The final 2014-15 capital expenditure account is expected to show a 6.46 percent increase in revenues and a 30.76 percent increase in expenditures over the actual 2013-14 totals.

Revenue (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The final revenue budget is \$59,976 higher than the preliminary estimate, this is mainly due to an increase of 122 pupil units used to calculate operating capital state aid.

Expenditures (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The final expenditure budget shows an increase of \$416,568 over our preliminary estimate. This is chiefly due to an increase of \$443,735 in schools' budgets. Schools that did not spend their full budgets in 2013-14 are allowed to carry over the unspent allocations and add them to the 2014-15 budgets. As in the past, we have budgeted for the schools to spend these funds during the 2014-15 school year.

Summary – With these adjustments, the projected June 30, 2015 restricted/reserved for operating capital is \$1.28 million and the restricted/reserved for health and safety is \$314,547.

FOOD SERVICE FUND

School lunch prices for the 2014-15 school year will remain the same as those approved by the School Board for the 2013-14 school year.

Elementary lunches will remain at \$2.30, middle school students will continue to pay \$2.35 per lunch, the per lunch price for high school students will remain at \$2.45 and adult lunches are priced at \$3.50.

Elementary breakfast is priced at \$1.45, middle school students will pay \$1.50 per breakfast, the per breakfast price for high school students is \$1.50 and adult breakfast is \$1.95.

The following table shows the budgeted totals of food service fund revenues, expenditures and fund balances for 2013-14 and 2014-15.

Food Service Fund	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Beginning Fund Balance	2,640,765	2,487,215	2,376,364	(110,851)	-4.46%	-10.01%
Revenues	11,142,642	10,996,949	11,509,176	512,227	4.66%	3.29%
Expenditures	11,407,043	11,489,861	12,016,681	526,820	4.59%	5.34%
Revenues less Expenditures	(264,401)	(492,912)	(507,505)	(14,593)	2.96%	91.94%
Est. Ending Fund Balance	2,376,364	1,994,303	1,868,859	(125,444)	-6.29%	-21.36%
Est. Ending Fund Balance as % of Exp.	20.83%	17.36%	15.55%			

Comparison of 2013-14 to 2014-15 – The final 2014-15 budget for food service fund shows an increase of \$366,534, or 3.29 percent, in revenues and an increase of \$609,638, or 5.34 percent, in expenditures over the actual 2013-14 totals.

Revenues (Preliminary 2014-15 Budget to Final 2014-15 Budget) - The final food service revenue projection is \$512,227 more than our original estimate. The projected increase is chiefly due to the following factors:

- a) A projected increase of \$685,278 in federal and state aids. This increase is mainly due to federal and state reimbursement rates increases for the 2014-15 school year, projected increase in commodity cash rebate and USDA commodities. The district is required to report the value of the USDA commodities received as revenue and as expenditure when they are used for meal preparation.
- b) A projected reduction of \$245,051 in sales to students as more students are eligible for meal assistance.

Expenditures (Preliminary 2014-15 Budget to Final 2014-15 Budget) - The revised food service expenditure budget is \$526,820 higher than the original estimate. The main reasons for the net increase are listed below.

- a) The budgets for salary and employee benefits show an increase of \$342,362; this is mainly due to approved contract settlement, additional food service associates, and a projected increase of \$77,801 in workers' compensation premium (based in industry trends and the district's claim history).
- b) An increase of \$159,458 in the budgets for purchased services and supplies and materials. A majority of the projected increase is in the areas of merchant account fees and rubbish removal.

Summary – As a result, food service fund expenditures are projected to exceed revenues by \$507,505. We anticipate that the June 30, 2015 food service fund balance will be \$1.87 million.

COMMUNITY SERVICE FUND

The community service fund is used to record all financial activities of the community service program. The community service fund is comprised of five components, each with its own fund balance. The five components are:

- a) Community Education – general
- b) Community Education – early childhood screening and aids to non-public pupils
- c) Early Childhood Family Education
- d) School Readiness
- e) Adult Basic Education

The following table shows actual and budgeted totals of community service fund revenues, expenditures and fund balances for 2013-14 and 2014-15.

Community Service Fund	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Beginning Fund Balance	1,201,749	981,079	1,387,624	406,545	41.44%	15.47%
Revenues	9,937,735	7,317,302	7,651,139	333,837	4.56%	-23.01%
Expenditures	9,751,859	7,681,877	7,811,363	129,486	1.69%	-19.90%
Revenues less Expenditures	185,877	(364,575)	(160,224)	204,351	-56.05%	-186.20%
Est. Ending Fund Balance	1,387,624	616,504	1,227,400	610,896	99.09%	-11.55%
Est. Ending Fund Balance as % of Exp.	14.23%	8.03%	15.71%			

Comparison of 2013-14 to 2014-15 – The 2014-15 final projection for community service fund is expected to show a 23.01 percent, or \$2.29 million decrease in revenues and a 19.90 percent, or \$1.94 million decrease, in expenditures over the actual 2013-14 totals.

Revenues (Preliminary 2014-15 Budget to Final 2014-15 Budget) – Several adjustments were made to the revenue budget that result in a net increase of \$333,837 compared to the preliminary estimate. This net increase is mainly due to a combination of the following factors:

- a) An increase of \$174,016 in early childhood family education aid. The increase was approved by the 2014 Legislature which provided an additional \$14.11 per child for children from birth to age 4.
- b) An increase of \$63,832 in school readiness funding; this is a direct result of additional funding approved by the 2014 Legislature. Specifically, beginning with the 2014-15 school year, the state-wide entitlement for school readiness will increase \$2.0 million per year.
- c) An increase of \$42,926 in state aid for the district's Adult Basic Education program based on updated estimates.

Expenditures (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The revised expenditure budget is \$129,486 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 employee benefits show a net increase of \$28,273. A majority of the increase is a direct result of workers' compensation premium increase. The increase is directly tied to industry trends and the district's claim history.
- b) The budgets for capital expenditure show a net increase of 101,893; this is mainly due to the administration's plan to update the department's technology equipment, including computers, docking stations, and monitors.

Summary – As a result of these budget revisions, final 2014-15 expenditures for the community service fund are projected to exceed revenues by 160,224. The projected fund balance on June 30, 2015 is \$1.23 million. Of this amount, \$388,510 is restricted/reserved for Adult Basic Education, \$301,126 is restricted/reserved for Early Childhood Family Education, \$46,004 is

restricted/reserved for School Readiness and a negative balance of \$6,474 for early childhood screening and aids to non-public pupils. The remaining \$498,236 is restricted/reserved for general community education which includes after-school youth enrichment and youth development programs, disabled adults program, and adult and youth enrichment programs.

BUILDING CONSTRUCTION FUND

For the 2014-15 school year, the district maintains the alternative facility – levy account and the Dakota Valley Learning Center and Parkview Elementary School 2014 Addition account within the building construction fund. All projects related to the 2004 facilities referendum account and Cedar Valley Learning Center account have been completed and the district is no longer required to maintain these two accounts.

ALTERNATIVE FACILITY - LEVY ACCOUNT

The School Board adopted an alternative facility levy of \$6.22 million in December 2013 to fund all of the state-approved major maintenance projects for the 2014-15 school year. A detailed list of these state-approved major maintenance projects can be found in Appendix B of the district's 2014-15 capital expenditure budget, which was approved by the School Board on April 28, 2014.

The following table shows actual and budgeted totals of the alternative facility - levy account for 2013-14 and 2014-15 school years.

	2013-14	2014-15 Preliminary	2014-15 Final	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Building Construction Fund	Actual	Budget	Budget			
Alternative Facility - Levy Account						
Beginning Fund Balance	1,517,875	690,854	260,876	(429,978)	-62.24%	-82.81%
Revenues	6,092,220	6,220,053	6,220,053	-	0.00%	2.10%
Expenditures	7,349,218	6,863,270	6,863,271	1	0.00%	-6.61%
Revenues less Expenditures	(1,256,999)	(643,217)	(643,218)	(1)	-100.00%	-48.83%
Est. Ending Fund Balance	260,876	47,637	(382,342)	(429,979)	-902.62%	-246.56%
Est. Ending Fund Balance as % of Exp.	3.55%	0.69%	-5.57%			

Revenues (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The final revenue budget for this account is the same as the preliminary estimate. The district is not proposing any changes to this revenue budget.

Expenditures (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The final expenditure budget for this account is the same as the preliminary budget. The district is not proposing any adjustments to this expenditure budget.

Summary – The final 2014-15 expenditures for the alternative facility - levy account are projected to exceed revenues by \$643,218. The projected June 30, 2015 fund balance is a negative balance of \$382,342.

DAKOTA VALLEY LEARNING CENTER AND PARKVIEW ELEMENTARY 2014 ADDITION

The district established this building construction account initially to report all the financial activities related to the construction of a new facility (Dakota Valley Learning Center) for early childhood education and adult education programs. In the fall 2014, the district began to use this account to report the capital lease transaction for the \$4.20 million addition to Parkview Elementary School.

Dakota Valley Learning Center

In December 2013, the district issued a \$13.71 million Certificates of Participation, Series 2013B to finance the construction of this two-story, 54,000 square-foot learning center. This learning center is scheduled to open in January 2015 and will house the district's Early Childhood Family Education, Early Childhood Special Education and Adult Basic Education (ABE) programs. The annual principal and interest payments for the Certificates of Participation will be financed through the lease levy.

Parkview Elementary 2014 Addition

At the October 27, 2014 school board meeting, the School Board approved a resolution authorizing the administration to execute a lease agreement (capital lease), a ground lease agreement and related documents and certificates in the amount not to exceed \$4.20 million. The funds will be used to finance the addition to Parkview Elementary School. On November 25, 2014, the district entered into a 15-year, \$4.20 million lease agreement with Klein Bank of Chanhassen, Minnesota. Principal and interest payments for this lease agreement will be funded annually by lease levy.

In addition, the Minnesota Department of Education has also approved the use of the following funding sources for the addition. They are listed below.

- a) \$70,700 from the district's alternative facility levy account for cafeteria ceiling and lighting and other lighting improvements, and
- b) \$282,600 from the food service funds for kitchen remodeling and equipment.

The expenditure budgets for these two items are included in the final budgets of the alternative facility levy account and the food service fund.

Since this is a capital lease (with the district taking ownership of the addition at the end of the lease term), the district is required to report this \$4.20 million as an asset at the beginning of the lease term so that the full amount will be included in the district's fixed asset system. In addition, the district is also required to offset the entry for the fixed asset system with a contra (negative) entry so that the year-end fund balance will not be affected.

The following table shows actual and budgeted totals of the Dakota Valley Learning Center and Parkview Elementary 2014 Addition account for the 2013-14 and 2014-15 school years.

Building Construction Fund Dakota Valley Learning Center Parkview Elementary 2014 Addition	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Beginning Fund Balance	-	6,828,428	7,891,757	1,063,329	100.00%	100.00%
Revenues	13,759,520	-	-	-	N/A	-100.00%
Expenditures	5,867,763	6,628,022	7,891,757	1,263,735	34.49%	34.49%
Revenues less Expenditures	7,891,757	(6,628,022)	(7,891,757)	(1,263,735)	-200.00%	-200.00%
Est. Ending Fund Balance	7,891,757	200,406	0	(200,406)	-100.00%	-100.00%
Est. Ending Fund Bal. as % of Exp.	134.49%	3.02%	0.00%			

Revenues (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The final revenue budget for this account is the same as the preliminary estimate. The district is not proposing any changes to this revenue budget.

Expenditures (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The net final expenditure budget for this account is \$7.89 million. This is an increase of \$1.26 million for 34.49 percent over the preliminary estimate. All of this \$7.89 million will be used to complete the construction of the Dakota Valley Learning Center. The \$7.89 million projected expenditure does include the \$4.20 million for Parkview Elementary 2014 addition and the corresponding contra (negative) entry of the same amount.

Summary – The district expects that both projects within this account will be completed during the current school year and the project fund balance on June 30, 2015 will be zero.

DEBT SERVICE FUND - REGULAR

The following table shows the actual and budgeted totals of regular debt service fund revenues, expenditures and fund balances for 2013-14 and 2014-15. 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	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Beginning Fund Balance	3,667,687	3,359,039	2,712,577	(646,462)	-19.25%	-26.04%
Revenues	16,147,022	16,563,444	16,563,444	-	0.00%	2.58%
Expenditures	17,102,131	16,606,088	16,606,088	-	0.00%	-2.90%
Revenues less Expenditures	(955,110)	(42,644)	(42,644)	-	0.00%	-95.54%
Est. Ending Fund Balance	2,712,577	3,316,395	2,669,933	(646,462)	-19.49%	-1.57%
Est. Ending Fund Balance as % of Exp.	15.86%	19.97%	16.08%			

Revenues (Preliminary 2014-15 Budget to Final 2014-15 Budget) – Revenues for the regular debt service fund are directly tied to the district's bond principal and interest payment needs. Close to 100 percent of the projected revenue comes from property taxes; only a very small percentage comes from the state in the form of homestead and agricultural market value credits. Our final estimate for the revenue budget of the debt service fund is the same as our preliminary estimate.

Expenditures (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The final expenditure budget for this debt service fund is the same as the preliminary projection. The budget includes 2014-15 principal and interest payments for the district's outstanding debts.

Summary – The projected June 30, 2015 regular debt service fund balance is \$2.67million. This is 1.57 percent less than the actual June 30, 2014 fund balance of \$2.71 million.

DEBT SERVICE FUND - OPEB

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 following table shows the budgeted totals of OPEB debt service fund revenues, expenditures and fund balances for 2013-14 and 2014-15.

Debt Service Fund - OPEB	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	0 Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Beginning Fund Balance	477,014	476,287	486,316	10,029	2.11%	1.95%
Revenues	2,508,940	2,529,196	2,529,196	-	0.00%	0.81%
Expenditures	2,499,638	2,496,988	2,496,988	-	0.00%	-0.11%
Revenues less Expenditures	9,302	32,208	32,208	-	0.00%	246.27%
Est. Ending Fund Balance	486,316	508,495	518,524	10,029	1.97%	6.62%
Est. Ending Fund Balance as % of Exp.	19.46%	20.36%	20.77%			

Revenues (Preliminary 2014-15 Budget to Final 2014-15 Budget) – Revenues for the OPEB debt service fund are directly tied to the district's OPEB bond principal and interest payments. Close to 100 percent of the revenue for this fund comes from property taxes and a very small percentage comes from the state in the form of homestead and agricultural market value credits. Our final estimate for the revenue budget of the OPEB debt service fund is the same as our preliminary estimate.

Expenditures (Preliminary 2014-15 Budget to Final 2014-15 Budget) – The final OPEB debt service fund expenditure budget is the same as the preliminary projection. It includes 2014-15 OPEB bond principal and interest payments.

Summary – The projected June 30, 2015 OPEB debt service fund balance is \$515,830, or 6.66 percent more than the June 30, 2014 balance of \$483,622.

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 2013-14 and our projections for 2014-15.

Expendable Trust - Scholarship Funds	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Beginning Fund Balance	22,616	21,616	21,616	(0)	0.00%	-4.42%
Revenues	-	-	-	-	N/A	N/A
Expenditures	1,000	1,000	1,000	-	0.00%	0.00%
Revenues less Expenditures	(1,000)	(1,000)	(1,000)	-	-100.00%	0.00%
Est. Ending Fund Balance	21,616	20,616	20,616	(0)	0.00%	-4.63%
Est. Ending Fund Balance as % of Exp.	2161.56%	2061.60%	2061.56%			

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

AGENCY FUNDS

The district maintains two agency funds to account for: 1) activities related to the District Graduate Credit Program, a continuing education program for district certified staff, and 2) receipts and disbursements related to Local Collaborative Time Study (LCTS).

The district does not budget for the District Graduate Credit Program; the LCTS fund is managed by a committee comprised of representatives from various local agencies and school districts within Dakota County.

The following table shows the actual activities in 2013-14 and our projections for the 2014-15 school year.

Agency Fund	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Local Collaborative Time Study (LCTS)						
Beginning Fund Balance	121,206	61,903	108,759	46,856	75.69%	-10.27%
Revenues	75,717	73,769	73,769	-	0.00%	-2.57%
Expenditures	88,163	114,180	114,180	-	0.00%	29.51%
Revenues less Expenditures	(12,446)	(40,411)	(40,411)	-	0.00%	224.68%
Est. Ending Fund Balance	108,759	21,492	68,348	46,856	218.02%	-37.16%
Est. Ending Fund Balance as % of Exp.	123.36%	18.82%	59.86%			

INTERNAL SERVICE FUNDS

The district maintains four internal service funds. They are listed below.

- a) Internal Service Fund 20 – Severance Pay (GASB #16)
- b) Internal Service Fund 22 – Other Post-Employment Benefits (GASB #45)
- c) Internal Service Fund 23 – Self-Insured Health Plan
- d) Internal Service Fund 24 – Self-Insured Dental Plan

INTERNAL SERVICE FUND 20 – SEVERANCE PAY (GASB #16)

This internal service fund is used by the district 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 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 2014-15 final revenue and expenditure budget estimates are the same as earlier projections; the administration is not recommending any adjustments.

The revenue budget includes projected interest income of \$25,000 from short-term investments and \$450,000 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 fund.

The revised expenditure budget is \$450,000, same as our preliminary estimate.

The following table shows the actual activities in 2013-14 and our projections for the 2014-15 school year.

Internal Service Fund 20 Severance Pay Account	2013-14 Actual	2014-15		Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
		Preliminary Budget	Final Budget			
Beginning Fund Balance	(4,058,835)	(4,042,835)	(4,021,928)	20,907	-0.52%	-0.91%
Revenues	988,038	475,000	475,000	-	0.00%	-51.92%
Expenditures	951,132	450,000	450,000	-	0.00%	-52.69%
Revenues less Expenditures	36,906	25,000	25,000	-	0.00%	-32.26%
Est. Ending Fund Balance	(4,021,928)	(4,017,835)	(3,996,928)	20,907	-0.52%	-0.62%
Est. Ending Fund Balance as % of Exp.	-422.86%	-892.85%	-888.21%			

INTERNAL SERVICE FUND 22 – OTHER POST-EMPLOYMENT BENEFITS

The district adopted *Governmental Accounting Standards Board Statement #45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* during 2007-08 school year. 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. Investment of the bond proceeds is being managed by Wells Fargo Bank, N.A. Trust Department.

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 district uses this internal service fund to report assets contributed to the OPEB revocable trust. These assets are used by the district to finance its OPEB Liabilities.

The revised revenue budget for 2014-15 school year is \$1.73 million, same as our preliminary estimate. Of this amount, \$850,000 represents our estimate for interest income and market appreciation (asset value change) from assets held and managed by the trust administrator. The remaining \$880,000 represents estimated OPEB payments for eligible retirees to be paid from the general account of the general fund. The district is required to report these OPEB payments paid from the general account of the general fund as revenue and expenditure in this internal service fund.

The following table shows the actual activities in 2013-14 and our projections for the 2014-15 school year.

Internal Service Fund 22 Other Post-Employment Benefits Account	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Beginning Fund Balance	29,530,308	30,030,308	32,809,466	2,779,158	9.25%	11.10%
Revenues	8,741,750	1,730,000	1,730,000	-	0.00%	-80.21%
Expenditures	5,462,592	2,280,800	2,280,800	-	0.00%	-58.25%
Revenues less Expenditures	3,279,159	(550,800)	(550,800)	-	0.00%	-116.80%
Est. Ending Fund Balance	32,809,466	29,479,508	32,258,666	2,779,158	9.43%	-1.68%
Est. Ending Fund Balance as % of Exp.	600.62%	1292.51%	1414.36%			

INTERNAL SERVICE FUND 23 – SELF-INSURED HEALTH PLAN

The district moved from a fully insured health plan with HealthPartners to a self-insured health plan with the HealthPartners as the plan administrator on July 1, 2012.

In spring 2013, the district, with assistance from the district's benefits consultant Corporate Health Systems, sought proposals from carriers for the plan administration and stop-loss insurance coverage for the self-insured plan. The district received three proposals; all provide significant savings over our current year fixed costs and provide multiple year rate caps for the plan administration and stop-loss insurance fees while limiting the district's maximum fiscal exposure by reducing aggregate stop-loss attachment point.

At its regular meeting on April 22, 2013, the School Board approved the administration's recommendation to renew the agreement with HealthPartners to provide self-insured plan administration effective July 1, 2013.

The self-insured health plan includes these features: 1) aggregate reinsurance level of 115 percent of expected claims, and 2) stop loss coverage of \$300,000 for individual claims.

Since the district assumes all the costs up to 115 percent of expected claims, the district is required to use an internal service fund to track the revenues/contributions, claims paid and claims to be paid to monitor the reserve amount. The district established this internal service fund to record all transactions related to this self-insured health plan.

The following table shows the actual activities in 2013-14 and our projections for the 2014-15 school year.

Internal Service Fund 23 Self-Insured Health Plan	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Beginning Fund Balance	4,527,091	10,127,207	9,133,836	(993,371)	N/A	101.76%
Revenues	40,847,947	42,400,000	42,400,000	-	100.00%	3.80%
Expenditures	36,241,201	37,720,000	37,720,000	-	100.00%	4.08%
Revenues less Expenditures	4,606,746	4,680,000	4,680,000	-	0.00%	1.59%
Est. Ending Fund Balance	9,133,836	14,807,207	13,813,836	(993,371)	100.00%	51.24%
Est. Ending Fund Bal. as % of Exp.	25.20%	39.26%	36.62%			

Revenues – The final revenue budget for the 2014-15 school year is \$42.40 million; the same as our preliminary estimate. This represents the district's contributions, employees' share of the premium costs, COBRA payments, payments from eligible retirees and employees who are on leave but have elected to stay with the district's health plan.

Expenditures – The final expenditure budget for the 2014-15 school year is \$37.72 million, the same as our preliminary budget estimate. This represents claims paid, claims to be paid during the year and administrative fees.

Summary – The June 30, 2015 reserve is projected to be \$13.81 million.

INTERNAL SERVICE FUND 24 – SELF-INSURED DENTAL PLAN

The district used this internal service fund to record all activities related to its self- insured dental plan.

This self-insured dental plan was established in September 2011 (the start of the district's dental plan year) with Delta Dental as the third party administrator. This self-insured dental plan provides coverage for the superintendent, cabinet-level directors, principals, non-union administrators, special staff, non-licensed building specialists, assistant administrators, and vehicle technicians.

The following table shows the actual activities in 2013-14 and our projections for 2014-15 school year.

Internal Service Fund 24 Self-Insured Dental Plan	2013-14 Actual	2014-15 Preliminary Budget	2014-15 Final Budget	Prel. / Final \$ Change	Prel. / Final % Change	FY 2014 to FY 2015 % Change
Beginning Fund Balance	108,935	177,935	79,548	(98,387)	100.00%	-26.98%
Revenues	283,743	310,000	310,000	-	9.25%	9.25%
Expenditures	313,130	300,000	300,000	-	-4.19%	-4.19%
Revenues less Expenditures	(29,387)	10,000	10,000	-	100.00%	-134.03%
Est. Ending Fund Balance	79,548	187,935	89,548	(98,387)	12.57%	12.57%
Est. Ending Fund Bal. as % of Exp.	25.40%	62.65%	29.85%			

Revenues – The final revenues budget for the 2014-15 school year totaled \$310,000; the same as our preliminary budget estimate. This represents the district's contributions and employees' share of the premium costs, COBRA payments, payments from eligible retirees and employees who are on leave but have elected to stay with the district's dental plan.

Expenditures – The final expenditures budget for the 2014-15 school year totaled \$300,000; the same as our preliminary estimate. This represents claims paid or claims to be paid during the year.

Summary – The June 30, 2015 reserve is estimated to be \$89,548.

ORGANIZATION OF THE REPORT

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

- a) The first section contains general summary information including:
 - a table showing totals of revenues, expenditures and fund balances by fund (page 23);
 - revenues for each fund categorized in four major source categories (pages 24-25);
 - charts depicting the sources of revenues for the general fund and all funds (pages 27);
 - tables showing expenditures for each fund categorized in six major object categories (pages 28-29), and
 - charts showing the major objects of expenditures for the general account of the general fund and total general fund (page 31).
- b) The second and third sections show more detailed budgets for each fund, listing revenues in each source category (pages 35-39) and expenditures in each object category (pages 43-54).
- c) The fourth section (pages 57-78) contains additional information related to this budget, including budget calendar, student and staffing information, etc.
- d) The fifth section (pages 81-86) 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 Joe Bertram, Desiree Fleming, Joyce Peterson, Karen Dooley, and other finance department staff.

Summary Information

**2014-15 PROJECTED REVENUES, EXPENDITURES AND FUND BALANCE
BY FUND**

Fund	Actual Fund Balance 6/30/14	2014-15 Revenue Budget	2014-15 Expenditure Budget	Proj. Fund Balance 6/30/15
General Fund				
General Account	N/A	250,013,564	229,220,601	N/A
Special Education Account	N/A	35,180,526	62,093,450	N/A
Quality Compensation Account	N/A	7,108,019	7,541,781	N/A
Pupil Transportation Account	N/A	17,153,010	17,447,988	N/A
Capital Expenditure Account	N/A	11,002,684	12,082,190	N/A
Total General Fund	31,130,885	320,457,803	328,386,010	23,202,678
Food Service Fund	2,376,363	11,509,176	12,016,681	1,868,858
Community Service Fund	1,387,625	7,651,139	7,811,363	1,227,401
Sub-Total Operating Funds	34,894,873	339,618,118	348,214,054	26,298,937
Building Construction Fund				
Dakota Valley Learning Center/PV 2014 Addition	7,891,757	-	7,891,757	(0)
Alternative Facility-Levy Account	260,981	6,220,053	6,863,271	(382,237)
Total Building Construction Fund	8,152,738	6,220,053	14,755,028	(382,237)
Debt Service Fund - Regular	3,429,798	16,563,444	16,606,088	3,387,154
Debt Service Fund -OPEB Bonds	486,317	2,529,196	2,496,988	518,525
Total Debt Service Funds	3,916,115	19,092,640	19,103,076	3,905,679
Sub-Total Non-Operating Funds	12,068,853	25,312,693	33,858,104	3,523,442
Expendable Trust Fund	21,616	-	1,000	20,616
Sub-Total Fiduciary Fund	21,616	-	1,000	20,616
Agency Fund (LCTS)	109,874	73,769	114,180	69,463
Sub-Total Agency Fund	109,874	73,769	114,180	69,463
Internal Service Fund				
Severance Pay (GASB #16)	(4,021,929)	475,000	450,000	(3,996,929)
Other Post-Employment Benefits (GASB #45)	32,809,466	1,730,000	2,280,800	32,258,666
Self-Insured Health Plan	9,133,836	42,400,000	37,720,000	13,813,836
Self-Insured Dental Plan	79,548	310,000	300,000	89,548
Sub-Total Proprietary Fund	38,000,921	44,915,000	40,750,800	42,165,121
Total All Funds	85,096,137	409,919,580	422,938,138	72,077,579

SUMMARY OF REVENUES BY SOURCE CATEGORY AND FUND
2013-14 ACTUAL AND 2014-15 BUDGET

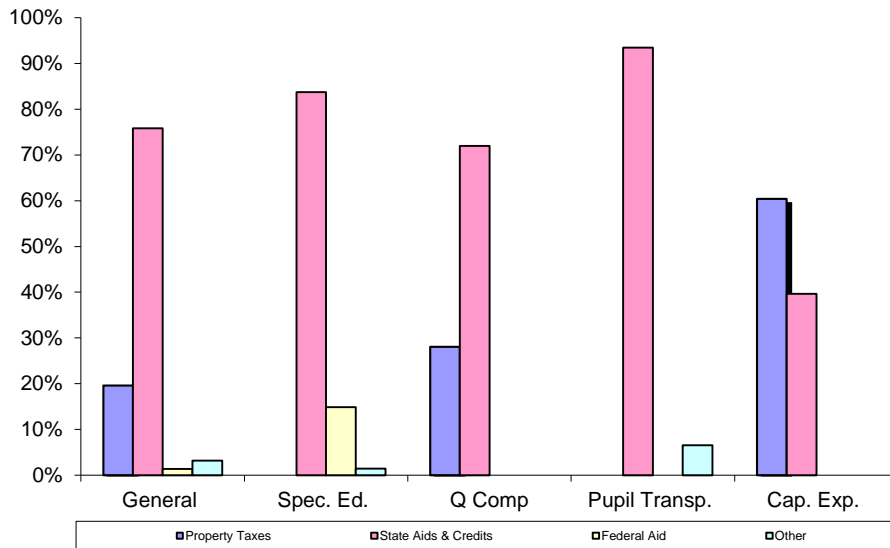
Fund	Source Category	2013-14	Pct. of	2014-15	2014-15	Pct. of	Final - Preliminary	
		Actual	Total	Prel. Budget	Final Budget	Total	Percent Change	Amount Change
01 & 11	General Account							
	Property Taxes	22,005,870	9.51%	48,928,091	48,951,371	19.58%	0.05%	23,280
	State Aids & Credits	195,762,633	84.56%	188,892,662	189,565,183	75.82%	0.36%	672,521
	Federal Aid	2,659,385	1.15%	2,600,273	3,434,948	1.37%	32.10%	834,675
	Other	11,071,794	4.78%	7,817,840	8,062,062	3.22%	3.12%	244,222
	Sub-Total	231,499,682	100.00%	248,238,866	250,013,564	100.00%	0.71%	1,774,698
21	Spec. Educ. Account							
	Property Taxes	-	N/A	-	-	N/A	N/A	N/A
	State Aids & Credits	28,303,711	83.89%	29,061,077	29,442,745	83.69%	1.31%	381,668
	Federal Aid	5,151,925	15.27%	5,242,431	5,237,781	14.89%	-0.09%	(4,650)
	Other	281,736	0.84%	500,000	500,000	1.42%	0.00%	-
	Sub-Total	33,737,372	100.00%	34,803,508	35,180,526	100.00%	1.08%	377,018
31	Quality Comp. Account							
	Property Taxes	2,071,319	28.95%	1,994,804	1,994,804	28.06%	0.00%	-
	State Aids & Credits	5,084,095	71.05%	5,104,092	5,113,215	71.94%	0.18%	9,123
	Federal Aid	-	N/A	-	-	N/A	N/A	N/A
	Other	-	N/A	-	-	N/A	N/A	N/A
	Sub-Total	7,155,414	100.00%	7,098,896	7,108,019	100.00%	0.13%	9,123
03	Pupil Transp. Account							
	Property Taxes	-	N/A	-	-	N/A	N/A	N/A
	State Aids & Credits	15,955,824	93.01%	16,143,712	16,029,510	93.45%	-0.71%	(114,202)
	Federal Aid	-	N/A	-	-	N/A	N/A	N/A
	Other	1,199,250	6.99%	1,123,500	1,123,500	6.55%	0.00%	-
	Sub-Total	17,155,074	100.00%	17,267,212	17,153,010	100.00%	-0.66%	(114,202)
05	Cap. Exp. Account							
	Property Taxes	6,772,788	65.53%	6,666,255	6,642,975	60.38%	-0.35%	(23,280)
	State Aids & Credits	3,392,524	32.83%	4,276,453	4,359,709	39.62%	1.95%	83,256
	Federal Aid	-	N/A	-	-	N/A	N/A	N/A
	Other	169,744	1.64%	-	-	N/A	N/A	N/A
	Sub-Total	10,335,056	100.00%	10,942,708	11,002,684	100.00%	0.55%	59,976
01, 11, 21, 31, 03, 05	General Fund							
	Property Taxes	30,849,977	10.29%	57,589,150	57,589,150	17.97%	0.00%	-
	State Aids & Credits	248,498,786	82.87%	243,477,996	244,510,362	76.30%	0.42%	1,032,366
	Federal Aid	7,811,310	2.60%	7,842,704	8,672,729	2.71%	10.58%	830,025
	Other	12,722,523	4.24%	9,441,340	9,685,562	3.02%	2.59%	244,222
	Total General Fund	299,882,597	100.00%	318,351,190	320,457,803	100.00%	0.66%	2,106,613

**SUMMARY OF REVENUES BY SOURCE CATEGORY AND FUND
2013-14 ACTUAL AND 2014-15 BUDGET**

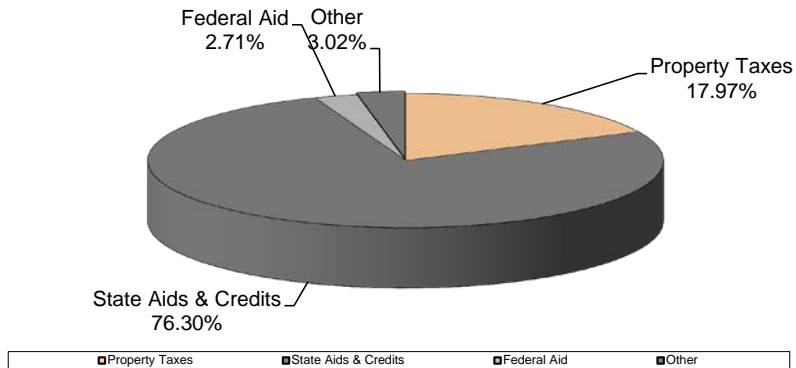
Fund	Source Category	2013-14	Pct. of	2014-15	2014-15	Pct. of	Final - Preliminary	
		Actual	Total	Prel. Budget	Final Budget	Total	Percent Change	Amount Change
02	Food Service							
	Property Taxes	-	0.00%	-	-	0.00%	N/A	-
	State Aids & Credits	405,390	3.64%	398,455	435,455	3.78%	9.29%	37,000
	Federal Aid	4,215,285	37.83%	4,008,057	4,693,335	40.78%	17.10%	685,278
	Other	6,521,967	58.53%	6,590,437	6,380,386	55.44%	-3.19%	(210,051)
	Total Food Service	11,142,642	100.00%	10,996,949	11,509,176	100.00%	4.66%	512,227
04	Community Service							
	Property Taxes	856,143	8.62%	1,659,571	1,659,635	21.69%	0.00%	64
	State Aids & Credits	3,036,599	30.56%	2,256,621	2,524,974	33.00%	11.89%	268,353
	Federal Aid	96,715	0.97%	93,915	95,578	1.25%	1.77%	1,663
	Other	5,948,278	59.86%	3,307,195	3,370,952	44.06%	1.93%	63,757
	Total Comm. Service	9,937,735	100.00%	7,317,302	7,651,139	100.00%	4.56%	333,837
06 & 15	Building Construction							
	Property Taxes	-	0.00%	-	-	0.00%	N/A	-
	State Aids & Credits	-	0.00%	-	-	0.00%	N/A	-
	Other	19,851,739	100.00%	6,220,053	6,220,053	100.00%	0.00%	-
	Total Building Construction	19,851,739	100.00%	6,220,053	6,220,053	100.00%	0.00%	-
07	Debt Service - Regular							
	Property Taxes	16,098,739	99.70%	16,530,744	16,530,744	99.80%	0.00%	-
	State Aids & Credits	1,103	0.01%	1,100	1,100	0.01%	100.00%	-
	Federal Aid	-	0.00%	-	-	0.00%	N/A	-
	Other	47,180	0.29%	31,600	31,600	0.19%	100.00%	-
	Total Debt Service - Regular	16,147,022	100.00%	16,563,444	16,563,444	100.00%	0.00%	-
47	Debt Service - OPEB Bonds							
	Property Taxes	2,507,817	99.96%	2,526,776	2,526,776	99.90%	0.00%	-
	State Aids & Credits	423	0.02%	420	420	0.02%	100.00%	-
	Other	701	0.03%	2,000	2,000	0.08%	N/A	-
	Total Debt Service - OPEB Bonds	2,508,940	100.00%	2,529,196	2,529,196	100.00%		
08	Expendable Trust - Scholarship							
	Other	-	N/A	-	-	N/A	N/A	N/A
09 & 39	Agency Funds							
	Other	83,772	100.00%	73,769	73,769	100.00%	0.00%	-
20 & 22	Internal Service Funds - Severance & OPEB							
	Other	9,729,788	100.00%	2,205,000	2,205,000	100.00%	0.00%	-
23	Internal Service Fund - Self-Insured Health							
	Other	40,847,947	100.00%	42,400,000	42,400,000	100.00%	100.00%	-
24	Internal Service Fund - Self-Insured Dental							
	Other	283,743	100.00%	310,000	310,000	100.00%	100.00%	-
Grand Total, All Funds								
	Property Taxes	50,312,676	12.26%	78,306,241	78,306,305	19.10%	0.00%	64
	State Aids & Credits	251,942,301	61.39%	246,134,592	247,472,311	60.37%	0.54%	1,337,719
	Federal Aid	12,123,310	2.95%	11,944,676	13,461,642	3.28%	12.70%	1,516,966
	Other	96,037,637	23.40%	70,581,394	70,679,322	17.24%	0.14%	97,928
	Total	410,415,924	100.00%	406,966,903	409,919,580	100.00%	0.73%	2,952,677

Revenues by Source Category 2014-15 Final Budget

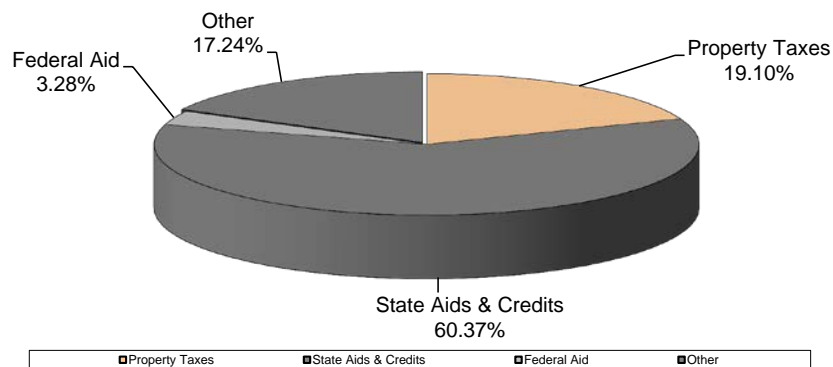
General Fund - by Account



General Fund - Total



All Funds



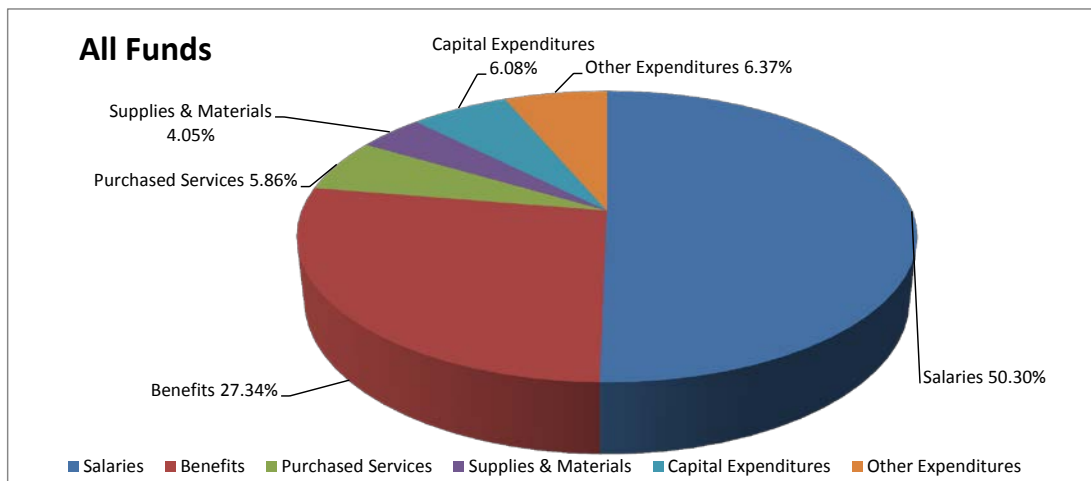
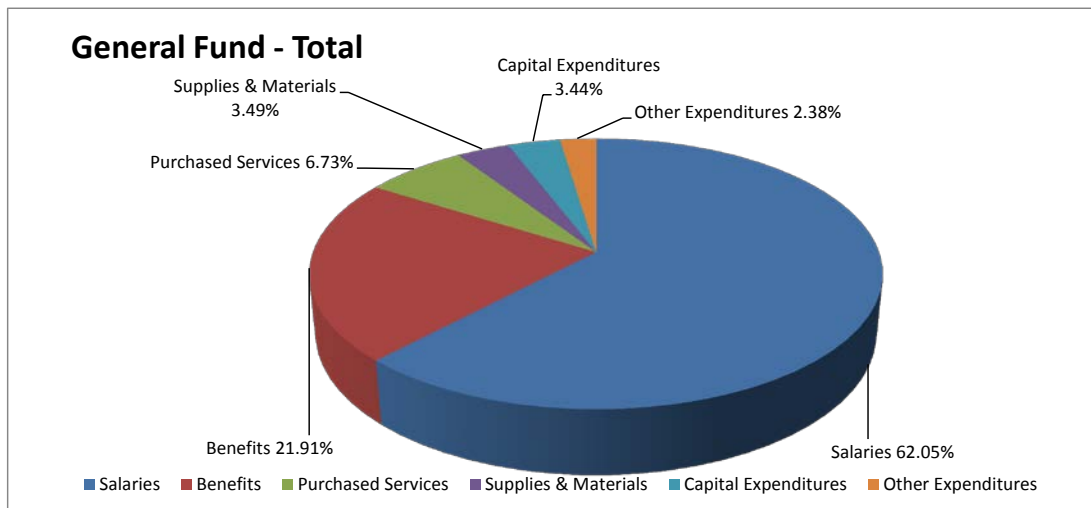
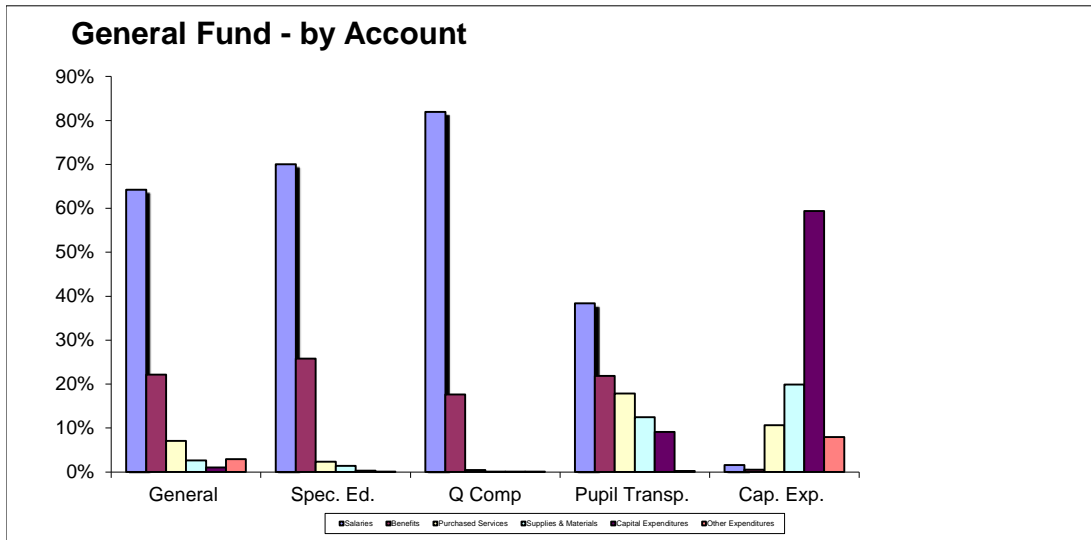
SUMMARY OF EXPENDITURES BY OBJECT CATEGORY AND FUND
2013-14 ACTUAL AND 2014-15 BUDGET

Fund	Object Category	2013-14 Actual	Pct. of Total	2014-15 Prel. Budget	2014-15 Final Budget	Pct. of Total	Final - Preliminary Percent Change	Amount Change
01 & 11	General Account							
	Salaries	139,407,733	64.61%	147,066,671	147,230,089	64.23%	0.11%	163,418
	Benefits	47,246,913	21.90%	49,392,754	50,712,679	22.12%	2.67%	1,319,925
	Purchased Services	15,491,618	7.18%	15,568,678	16,186,544	7.06%	3.97%	617,866
	Supplies & Materials	5,055,935	2.34%	4,849,964	6,021,397	2.63%	24.15%	1,171,433
	Capital Expenditures	1,980,650	0.92%	1,661,134	2,327,929	1.02%	40.14%	666,795
	Other Expenditures	6,598,129	3.06%	6,710,733	6,741,963	2.94%	0.47%	31,230
	Sub-Total	215,780,978	100.00%	225,249,934	229,220,601	100.00%	1.76%	3,970,667
21	Spec. Educ. Account							
	Salaries	42,049,618	70.34%	43,587,288	43,473,656	70.01%	-0.26%	(113,632)
	Benefits	15,533,730	25.99%	15,789,020	16,032,117	25.82%	1.54%	243,097
	Purchased Services	1,128,806	1.89%	1,498,939	1,457,551	2.35%	-2.76%	(41,388)
	Supplies & Materials	658,085	1.10%	586,772	861,598	1.39%	46.84%	274,826
	Capital Expenditures	301,674	0.50%	194,822	202,441	0.33%	3.91%	7,619
	Other Expenditures	105,029	0.18%	66,087	66,087	0.11%	0.00%	-
	Sub-Total	59,776,942	100.00%	61,722,928	62,093,450	100.00%	0.60%	370,522
31	Quality Comp. Account							
	Salaries	5,831,920	81.73%	6,062,890	6,178,865	81.93%	1.91%	115,975
	Benefits	1,242,858	17.42%	1,318,340	1,327,816	17.61%	0.72%	9,476
	Purchased Services	46,831	0.66%	31,300	31,300	0.42%	0.00%	-
	Supplies & Materials	13,474	0.19%	3,100	3,100	0.04%	0.00%	-
	Capital Expenditures	-	0.00%	400	400	0.01%	0.00%	-
	Other Expenditures	235	0.00%	300	300	0.00%	0.00%	-
	Sub-Total	7,135,318	100.00%	7,416,330	7,541,781	100.00%	1.69%	125,451
03	Pupil Transp. Account							
	Salaries	6,731,557	40.61%	6,703,963	6,697,103	38.38%	-0.10%	(6,860)
	Benefits	3,447,526	20.80%	3,820,156	3,816,885	21.88%	-0.09%	(3,271)
	Purchased Services	2,709,006	16.34%	3,121,600	3,121,600	17.89%	0.00%	-
	Supplies & Materials	2,004,729	12.10%	2,074,400	2,174,400	12.46%	4.82%	100,000
	Capital Expenditures	1,641,782	9.91%	1,596,000	1,596,000	9.15%	0.00%	-
	Other Expenditures	39,830	0.24%	42,000	42,000	0.24%	0.00%	-
	Sub-Total	16,574,430	100.00%	17,358,119	17,447,988	100.00%	0.52%	89,869
05	Cap. Exp. Account							
	Salaries	106,640	1.15%	186,516	188,402	1.56%	1.01%	1,886
	Benefits	44,710	0.48%	71,240	58,924	0.49%	-17.29%	(12,316)
	Purchased Services	3,172,455	34.33%	1,288,473	1,288,473	10.66%	0.00%	-
	Supplies & Materials	1,992,367	21.56%	2,408,012	2,408,012	19.93%	0.00%	-
	Capital Expenditures	3,685,181	39.88%	6,749,062	7,176,060	59.39%	6.33%	426,998
	Other Expenditures	238,518	2.58%	962,319	962,319	7.96%	0.00%	-
	Sub-Total	9,239,871	100.00%	11,665,622	12,082,190	100.00%	3.57%	416,568
01, 11, 21, 31, 03 & 05	General Fund							
	Salaries	194,127,469	62.92%	203,607,328	203,768,115	62.05%	0.08%	160,787
	Benefits	67,515,737	21.88%	70,391,510	71,948,421	21.91%	2.21%	1,556,911
	Purchased Services	22,548,716	7.31%	21,508,990	22,085,468	6.73%	2.68%	576,478
	Supplies & Materials	9,724,590	3.15%	9,922,248	11,468,507	3.49%	15.58%	1,546,259
	Capital Expenditures	7,609,287	2.47%	10,201,418	11,302,830	3.44%	10.80%	1,101,412
	Other Expenditures	6,981,740	2.26%	7,781,439	7,812,669	2.38%	0.40%	31,230
	Total General Fund	308,507,539	100.00%	323,412,933	328,386,010	100.00%	1.54%	4,973,077

SUMMARY OF EXPENDITURES BY OBJECT CATEGORY AND FUND
2013-14 ACTUAL AND 2014-15 BUDGET

Fund	Object Category	2013-14 Actual	Pct. of Total	2014-15 Prel. Budget	2014-15 Final Budget	Pct. of Total	Final - Preliminary Percent Change	Amount Change
02	Food Service							
	Salaries	4,041,568	35.43%	3,964,695	4,180,093	34.79%	5.43%	215,398
	Benefits	1,228,400	10.77%	1,304,856	1,431,820	11.92%	9.73%	126,964
	Purchased Services	450,249	3.95%	495,504	554,965	4.62%	12.00%	59,461
	Supplies & Materials	5,520,898	48.40%	5,148,306	5,248,303	43.68%	1.94%	99,997
	Capital Expenditures	153,687	1.35%	562,000	587,000	4.88%	4.45%	25,000
	Other Expenditures	12,240	0.11%	14,500	14,500	0.12%	0.00%	-
	Total Food Service	11,407,043	100.00%	11,489,861	12,016,681	100.00%	4.59%	526,820
04	Community Service							
	Salaries	4,704,016	48.24%	4,719,279	4,707,294	60.26%	-0.25%	(11,985)
	Benefits	1,385,962	14.21%	1,410,879	1,439,152	18.42%	2.00%	28,273
	Purchased Services	3,260,104	33.43%	1,057,908	1,075,903	13.77%	1.70%	17,995
	Supplies & Materials	379,202	3.89%	426,088	419,398	5.37%	-1.57%	(6,690)
	Capital Expenditures	17,676	0.18%	62,303	164,196	2.10%	163.54%	101,893
	Other Expenditures	4,898	0.05%	5,420	5,420	0.07%	0.00%	-
	Total Comm. Service	9,751,859	100.00%	7,681,877	7,811,363	100.00%	1.69%	129,486
06 & 15	Building Construction							
	Salaries	81,776	0.62%	83,810	82,996	0.56%	-0.97%	(814)
	Benefits	37,655	0.28%	38,768	38,871	0.26%	0.27%	103
	Purchased Services	2,005,487	15.17%	952,279	952,991	6.46%	0.07%	712
	Supplies & Materials	2,386	0.02%	-	-	0.00%	N/A	-
	Capital Expenditures	11,089,446	83.90%	12,416,435	13,680,170	92.72%	10.18%	1,263,735
	Other Expenditures	230	0.00%	-	-	0.00%	N/A	-
	Total Building Construction	13,216,981	100.00%	13,491,292	14,755,028	100.00%	9.55%	1,263,736
07	Debt Service - Regular							
	Other	17,102,131	100.00%	16,606,088	16,606,088	100.00%	0.00%	-
47	Debt Service - OPEB Bonds							
	Other	2,499,638	100.00%	2,496,988	2,496,988	100.00%	0.00%	-
08	Expendable Trust - Scholarship							
	Other	1,000	100.00%	1,000	1,000	100.00%	0.00%	-
09 & 39	Agency Funds							
	Salaries	30,644	31.99%	12,000	12,000	10.51%	0.00%	-
	Benefits	4,588	4.79%	1,880	1,880	1.65%	0.00%	-
	Purchased Services	60,558	63.22%	100,100	100,100	87.67%	0.00%	-
	Supplies & Materials	-	0.00%	200	200	0.18%	0.00%	-
	Total Agency Funds	95,790	100.00%	114,180	114,180	100.00%	0.00%	-
20 & 22	Internal Service Funds - Severance & OPEB							
	Benefits	6,413,723	100.00%	2,730,800	2,730,800	100.00%	0.00%	-
23	Internal Service Fund - Self-Insured Health							
	Benefits	36,241,201	100.00%	37,720,000	37,720,000	100.00%	0.00%	-
24	Internal Service Fund - Self-Insured Dental							
	Benefits	313,130	100.00%	300,000	300,000	100.00%	0.00%	-
Grand Total, All Funds								
	Salaries	202,985,474	50.05%	212,387,112	212,750,498	50.30%	0.17%	363,386
	Benefits	113,140,395	27.90%	113,898,693	115,610,944	27.34%	1.50%	1,712,251
	Purchased Services	28,325,115	6.98%	24,114,781	24,769,427	5.86%	2.71%	654,646
	Supplies & Materials	15,627,076	3.85%	15,496,842	17,136,408	4.05%	10.58%	1,639,566
	Capital Expenditures	18,870,096	4.65%	23,242,156	25,734,196	6.08%	10.72%	2,492,040
	Other Expenditures	26,601,877	6.56%	26,905,435	26,936,665	6.37%	0.12%	31,230
	Total	405,550,034	100.00%	416,045,019	422,938,138	100.00%	1.66%	6,893,119

Expenditures by Object Category 2014-15 Final Budget



Revenue Budget Schedules

REVENUE BY SOURCE

SRC DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
GENERAL FUND/General Account			
001 Maintenance Levies	37,174,209	41,534,681	41,557,961
003 Delinquent Taxes	158,735	300,000	300,000
005 Unemployment Insurance Levy	59,964	59,964	59,964
009 Fiscal Disparity	6,588,131	6,483,446	6,483,446
010 County Apportionment	471,675	550,000	550,000
019 Misc County Tax Revenue	265,504	-	-
020 Property Tax Shift	(22,712,348)	-	-
021 Tuition from Other Minn. Sch. Dist.	12,907	15,000	30,000
040 Tuition from Patrons	42,332	45,000	45,000
041 Driver Ed Lab - Fees	501,726	487,000	487,000
050 Fees	624,769	295,918	357,395
051 Cocurr. Athletic Participation Fees	930,172	985,700	976,700
052 Student Parking Fees	357,760	363,000	363,000
053 Cocurr. Fine Arts Participation Fees	152,335	182,670	182,670
060 Admission	686,264	687,280	687,280
090 COBRA Administration Fees	2,755	2,400	2,700
092 Interest Earnings	179,260	100,000	100,000
095 Advertising	59,670	17,500	22,500
096 Gifts & Bequests	1,698,459	628,050	755,259
099 Miscellaneous Local Revenues	5,373,059	2,389,836	2,451,169
201 Permanent School Fund	769,525	750,000	750,000
211 General Education Aid	164,653,575	180,656,875	181,082,849
212 General Aid - Extended Time Program	1,819,327	1,851,367	1,852,354
213 Shared Time Aid	59,943	53,076	53,076
214 Literacy Incentive Aid	1,780,813	1,703,820	1,703,820
227 Abatement Aid	160,244	-	157,028
234 Homestead & Agric Market Value Credit	1,930	1,930	1,930
258 Other State Credits	1,321	1,121	1,121
299 State Aid Adjustment for Property Tax Shift	22,712,348	-	-
300 State Aids & Grants	2,985,611	3,155,976	3,199,879
363 Transition-Disabled Aid	573,711	567,543	581,407
370 Other Aid from MN Dept of Educ.	244,285	150,954	181,719
400 Federal Aid via MDE	2,605,965	2,546,853	2,788,363
500 Federal Aid directly from Federal Sources	53,420	53,420	646,585
620 Resale - Nontaxable	80,625	55,718	42,718
621 Resale - Taxable	328,832	153,768	149,671
622 Sale of Materials	24,646	9,000	9,000
624 Sale of Equipment	7,239	-	-
625 Insurance Recovery	8,985	-	-
649 Permanent Transfer from Other Fund	-	1,400,000	1,400,000
Total	231,499,682	248,238,866	250,013,564
GENERAL FUND/Special Education Account			
071 Medical Assistance Rev. from MN Dept of Human Services	210,904	500,000	500,000
096 Gifts & Bequests	8,446	-	-
099 Miscellaneous Local Revenues	61,319	-	-
211 Gen. Educ./Compensatory Education Aid	219,329	191,131	192,092
360 State Aid for Special Education	22,068,687	22,871,580	23,089,413
361 Special Education Excess Costs Aid	5,118,142	4,521,685	4,596,735
367 Special Education Alternative Delivery Aid	415,093	425,996	523,051
368 Special Education Cross Subsidy Reduction Aid	482,461	1,050,685	1,041,454
400 Federal Aids	5,151,925	5,242,431	5,237,781
620 Resale - Nontaxable	1,066	-	-
Total	33,737,372	34,803,508	35,180,526

REVENUE BY SOURCE

SRC DESCRIPTION		2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
GENERAL FUND/Quality Compensation Account				
001	Maintenance Levies	2,071,319	1,994,804	1,994,804
300	State Aid	5,084,095	5,104,092	5,113,215
	Total	7,155,414	7,098,896	7,108,019
GENERAL FUND/Pupil Transportation Account				
050	Fees	1,164,377	1,087,500	1,087,500
096	Gifts & Bequests	1,000	-	-
099	Misc Rev from Local Sources	2,217	-	-
211	General Education Aid for Transportation	8,040,492	7,981,785	8,049,203
300	State Aid - Non-Public Transportation	471,021	440,338	440,338
360	State Aid for Special Education Transp.	7,098,716	7,368,171	7,196,483
364	Bus Depreciation Aid	345,596	353,418	343,486
624	Sale of Equipment	904	-	-
625	Insurance Recovery	30,752	36,000	36,000
	Total	17,155,074	17,267,212	17,153,010
GENERAL FUND/Capital Expenditure Account				
001	Maintenance Levies	6,772,788	6,666,255	6,642,975
096	Gifts & Bequests	32,132	-	-
099	Miscellaneous Local Revenues	-	-	-
211	General Education Aid for Capital Expend.	3,392,524	4,276,453	4,359,709
635	Proceeds-Cert. of Participation	137,506	-	-
649	Permanent Transfer from Other Fund	105	-	-
	Total	10,335,056	10,942,708	11,002,684
FOOD SERVICE FUND 02				
092	Interest Earnings	2,604	1,500	1,500
099	Miscellaneous Local Revenues	8,147	-	-
300	State Aids & Grants	405,390	398,455	435,455
471	Federal School Lunch Program	816,858	714,562	876,562
472	Federal Special Assistance	2,103,016	2,066,040	2,397,040
473	Commodity Cash Rebate Program	156,735	120,000	150,000
474	Commodity Distribution Prog.-Fed.	603,709	600,000	645,000
475	Special Milk Program-Federal	1,721	-	1,000
476	School Breakfast Program-Federal	533,246	507,455	613,233
479	Summer food Service Program	-	-	10,500
601	Food Service Sales to Pupil	6,192,645	6,307,437	6,062,386
606	Food Service Sales to Adults	113,581	101,500	106,500
608	Special Function Food Sales	204,989	180,000	210,000
	Total	11,142,642	10,996,949	11,509,176

REVENUE BY SOURCE

SRC DESCRIPTION		2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
COMMUNITY SERVICE FUND FUND 04				
001	Maintenance Levies	1,453,360	1,449,356	1,449,420
003	Delinquent Taxes	3,742	10,000	10,000
009	Fiscal Disparity	215,786	200,215	200,215
020	Property Tax Shift	(816,745)	-	-
021	Tuition from Other Minn. Sch. Dist.	37,905	38,915	38,915
040	Tuition	4,609,413	2,015,784	2,088,688
050	Fees	490,851	516,300	517,300
060	Admission	15,799	14,865	14,865
061	Admission-Taxable	5,382	8,234	8,234
092	Interest Earnings	1,771	-	-
093	Facility - Rental	478,540	481,893	481,893
094	Facility - Labor	33,065	41,611	41,611
095	Advertising	17,048	16,300	16,300
096	Gifts & Bequests	15,594	13,381	13,381
099	Miscellaneous Local Revenues	128,928	153,509	142,362
227	Abatement Aid	3,157	-	3,357
234	Mkt Value Homestead & Agric Credit	167	165	165
258	Other State Credits	115	115	115
299	Aid Adjustment for Property Tax Shift	816,745	-	-
300	State Aids & Grants	1,960,077	1,923,981	2,204,755
301	Non-Public School Aid	256,338	332,360	316,582
400	Federal Aids	96,715	93,915	95,578
620	Resale - Nontaxable	6,128	5,403	6,403
621	Resale - Taxable	-	1,000	1,000
649	Permanent Transfers	107,854	-	-
Total		9,937,735	7,317,302	7,651,139
ALTERNATIVE FACILITY-LEVY ACCOUNT FUND 15				
099	Miscellaneous Local Revenues	71,545	-	-
649	Permanent Transfers	6,020,675	6,220,053	6,220,053
Total		6,092,220	6,220,053	6,220,053
DAKOTA VALLEY LEARNING CENTER FUND 06				
092	Interest Earnings	1,500	-	-
635	Proceeds - Certificate of Participation	13,758,019	-	-
Total		13,759,520	-	-
DEBT SERVICE FUND 07 - REGULAR				
001	Maintenance Levies	13,987,669	14,454,430	14,454,430
003	Delinquent Taxes	34,392	90,000	90,000
009	Fiscal Disparity	2,076,679	1,986,314	1,986,314
092	Interest Earnings	45,568	30,000	30,000
234	Homestead & Agric Market Value Credit	1,611	1,600	1,600
258	Other State Credits	1,103	1,100	1,100
631	Sale of Bonds	-	-	-
Total		16,147,022	16,563,444	16,563,444

REVENUE BY SOURCE

SRC DESCRIPTION		2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
EXPENDABLE TRUST FUND 08				
Scholarship Funds				
092	Interest Earnings	-	-	-
	Total	-	-	-
TRUST FUND 18				
Employees Flexible Spending Plan				
099	Miscellaneous Local Revenues	1,504,185	-	-
	Total	1,504,185	-	-
AGENCY FUND 09				
District Graduate Credits				
040	Tuition	8,055	-	-
	Total	8,055	-	-
AGENCY FUND 39				
Local Collaborative Time Study				
099	Misc Rev from Local Sources	75,717	73,769	73,769
	Total	75,717	73,769	73,769
INTERNAL SERVICE FUND 20				
Severance Pay (GASB #16)				
092	Interest Earnings	38,996	25,000	25,000
099	Miscellaneous Local Revenues	949,042	450,000	450,000
	Total	988,038	475,000	475,000
INTERNAL SERVICE FUND 22				
Other Post-Employment Benefits Revocable Trust (GASB #45)				
091	Unrealized Mkt Appreciation	4,228,681	-	-
092	Interest Earnings	883,085	850,000	850,000
099	Miscellaneous Local Revenues	-	-	-
614	Contribution to OPEB trust	3,629,984	880,000	880,000
	Total	8,741,750	1,730,000	1,730,000
DEBT SERVICE FUND 47 - OPEB BONDS				
001	OPEB Debt Service Levy	2,178,225	2,208,313	2,208,313
003	Delinquent Taxes	6,355	15,000	15,000
009	Fiscal Disparity	323,237	303,463	303,463
092	Interest Earnings	701	2,000	2,000
234	Mkt Value Homestead & Agric Credit	251	250	250
258	Other State Credits	172	170	170
	Total	2,508,940	2,529,196	2,529,196

REVENUE BY SOURCE

SRC DESCRIPTION		2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
INTERNAL SERVICE FUND 23				
Self-Insured Health Plan				
099	Miscellaneous Local Revenues	40,847,947	42,400,000	42,400,000
	Total	40,847,947	42,400,000	42,400,000
 INTERNAL SERVICE FUND 24				
Self-Insured Dental Plan				
099	Miscellaneous Local Revenues	283,743	310,000	310,000
	Total	283,743	310,000	310,000

Expenditure Budget Schedules

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
GENERAL FUND/General Account			
110 Administrators Salary	2,521,136	2,462,461	2,539,794
111 School Board Salary	43,780	43,786	43,786
112 Supervisor Salary	641,639	692,692	779,181
114 Principal Salary	5,762,572	6,080,956	5,671,707
115 Administrative Assistant	554,613	462,571	673,680
116 Dean of Students	212,587	220,176	220,355
132 Literary/RTI Lead Teacher	792,883	689,408	854,830
134 Kindergarten Teachers Salary	4,434,081	5,723,377	5,561,331
135 Cultural Liaison	474,524	471,485	420,509
139 Vocational Teachers Salary	2,484,985	2,656,688	2,623,752
140 Teachers Salary	86,975,417	91,175,073	92,133,720
141 Instructional Clerk Salary	3,292,805	3,658,619	3,477,036
143 Licensed Instruct. Support Salary	45,923	47,147	64,476
144 Classroom Support-Non licensed	3,755	5,779	7,259
145 Substitute Teachers Salary	1,940,193	3,927,905	3,992,015
146 Nurses Salary	1,289,619	1,333,579	1,315,748
147 Nurse Substitute Salary	83,883	88,860	92,860
148 Private Duty Nurse Salary	-	1,000	1,000
150 Guidance Counselors Salary	2,097,774	2,031,347	2,040,112
152 Librarian Salary	1,753,730	1,747,913	1,569,178
154 Instructional Trainers	574,275	489,601	437,114
156 Social Worker	890,523	922,766	933,896
159 Building Chief Salary	1,953,865	2,062,649	1,999,712
160 Mail/Warehouse Truck Driver Salary	278,435	284,030	284,030
162 Campus Security Specialists	198,323	203,655	195,903
165 Non Supervisory Special Staff	1,496,995	1,511,395	1,499,344
166 Crossing Guard Salary	8,872	8,034	8,034
170 Other Classified Salary	171,822	163,719	191,183
171 Secretarial/Clerical Salary	5,054,774	5,213,863	5,063,855
172 Secretarial/Clerical Substitute Salary	71,312	108,849	130,205
173 Custodial Salary	6,013,832	6,051,327	5,936,094
174 Custodial Aides Salary	57,214	61,204	60,856
178 Lunchroom Supervision & Cleanup Salary	(543,566)	(543,566)	(543,566)
180 Overtime	89,357	89,423	93,423
181 Cocurricular Salary	2,375,295	3,241,437	3,251,928
182 Cocurricular-Non Lic Salary	1,542,897	231,682	231,682
183 Stipends-Lic	2,759,897	2,861,724	3,119,388
184 Non-licensed Timesheets	1,554	1,640	1,640
185 Special Assignment	313,371	88,877	88,366
186 Personal Days/Longevity Pay	111,440	184,000	184,000
191 Sick/Severance	737,767	450,000	450,000
195 Inter Dept. Salary Chargeback	(478,169)	(469,327)	(469,327)
210 FICA/Medicare	10,230,140	11,225,038	11,253,025
214 PERA (Public Employee Retire Assn)	1,537,733	1,600,644	1,584,165
218 TRA (Teacher Retirement Assn)	8,122,856	9,327,344	9,405,855
220 Employee Insurance - Dental	1,336,267	1,318,071	1,368,830
225 Employee Insurance - Health	19,878,888	21,838,608	22,387,366
230 Employee Insurance - Life	67,788	72,707	84,671
250 Tax Sheltered Annuities	1,172,186	1,263,914	1,298,116
251 Employer Sponsored HRA	425,268	578,362	668,840
252 OPEB (Up to ARC)	3,348,482	1,063,715	1,061,229
270 Worker's Compensation - Premiums	1,161,516	922,776	1,526,077
271 Worker's Compensation - Claims	-	-	-
280 Unemployment Compensation Insurance	70,562	200,000	200,000
295 Inter Dept. Emp. Benefits Chargeback	(226,264)	(179,495)	(179,495)
299 Other Employee Benefits	15,264	54,000	54,000

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
301 Advertising Expense	15,357	17,976	17,976
302 Auditing Fees	60,200	65,000	65,000
303 Contracted Printing	41,261	66,784	71,064
304 Laundry/Dry Cleaning	6,359	3,352	3,352
305 Contracted Services	2,174,358	2,346,884	2,549,726
306 Legal Fees	30,380	149,293	145,293
307 Snow Removal	573,695	393,900	393,900
308 Printing Chargeback	214,153	278,051	280,254
309 Architects	2,081	1,000	1,000
310 Benefits Consulting Services	52,552	75,000	75,000
313 Federal Sub Award, under \$25,000	79,810	102,765	96,414
314 Federal Sub Award, over \$25,000	65,596	69,368	69,368
315 Merchant Account Fees	95,903	92,000	98,800
316 Data Process-Tech Support	457,317	490,000	490,000
320 Communication Services - Telephone	206,046	250,779	257,703
329 Postage	187,659	170,740	169,402
330 Electricity	2,881,558	2,953,606	2,953,806
331 Heating Fuel	1,182,499	1,137,793	1,138,018
332 Rubbish Removal	238,718	209,066	209,116
333 Water & Sewage	395,117	428,619	428,619
340 Liability Insurance	230,773	294,000	294,000
341 Property Insurance	467,144	487,771	487,771
342 Vehicle Insurance	13,139	13,139	13,139
350 Contracted Repairs	679,317	843,797	914,052
351 Contract Repair - Electrical	30,464	45,314	45,314
352 Contract Repair - EMS	26,016	17,167	17,167
353 Contract Repair - Grounds	59,366	69,467	69,467
355 Contract Repair - Mechanical	2,953	12,000	12,000
358 Contract Repair - Vehicles	22,337	43,212	43,212
360 Transp Contract w/Public/Private	13,629	-	960,000
365 Transportation Chargeback	1,072,149	891,538	901,985
366 Travel, Conventions and Conferences	597,830	608,463	697,320
368 Out of State Travel	7,145	6,940	8,865
369 Entry Fees/Student Travel	1,325,375	867,532	988,057
370 Rental and Leases	209,823	149,771	141,046
390 Payments for Educ to MN Sch Dist	899,497	1,630,000	1,630,000
393 Special Education Contract Services-Pupil	21,896	45,640	45,640
394 Payment for Educ Purposes to Other Agencies	317,713	21,500	18,000
395 Inter Dept. Admin. Service Chargeback	(137,858)	(174,467)	(174,467)
398 Inter Dept. Misc. Service Chargeback	(262,133)	(439,835)	(439,835)
401 General Supplies	1,684,486	1,408,347	1,723,879
402 Software	52,566	93,876	92,842
403 Resale Supplies	363,483	211,357	260,892
404 Subscription & Professional Books	81,933	(3,665)	99,240
405 Fundraiser Material & Supplies	55,903	57,000	77,000
407 Graphic/Copier Charges	(62,224)	(90,000)	(90,000)
408 Software - Non Instructional	573	-	-
409 Supplies - Repairs	33,842	57,260	127,769
410 Supplies - Audio Visual Equip.	6,522	950	950
411 Supplies - Buildings	213,956	212,242	212,242
412 Supplies - Custodial Cleaning	287,905	409,488	409,488
413 Supplies - Electrical	15,312	25,000	25,000
414 Supplies - Grounds	90,147	100,403	100,403
415 Supplies - Laundry	-	-	-
416 Supplies - Lighting	23,368	64,543	64,543
417 Supplies - Mechanical	75,595	125,000	125,000
418 Supplies - Pool	47,875	68,106	68,106
419 Supplies - Vehicles	36,287	42,672	42,672
421 Supplies - Epi-pen	-	3,500	3,500

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
430 Instructional Supplies	1,324,033	1,319,462	1,875,341
433 Individualized Instructional Supplies	37,314	52,161	52,161
440 Fuels - Stored for Heating	40,178	15,300	15,300
441 Fuel - Vehicles	71,176	132,759	131,781
442 Fuel - Generators	56,272	50,410	50,410
460 Textbooks and Workbooks	122,802	111,770	120,599
461 Standardized Tests	234,943	277,490	295,390
470 Library Books	119,798	77,529	107,341
490 Food - Instructional Materials	28,197	10,415	10,603
492 Food & Beverages for Meetings	18,445	16,589	18,945
499 Warehouse Inventory Adjustment	(10,786)	-	-
510 Site/Grounds Acquisition/Improvement	436,805	17,900	22,648
520 Bldg Acquisition/Construct/Improvement	942	32,931	76,036
530 Equipment - Purchased or Leased	190,725	100,388	425,092
535 Capital Leases	96,569	-	-
555 Technology Equipment	1,279,922	1,437,158	1,731,396
580 Principal on Capital Lease, Installment	53,028	54,960	54,960
581 Interest on Capital Lease, Installment	19,228	17,797	17,797
589 Capital Lease	(96,569)	-	-
740 Loans, Interest	-	-	-
790 Other Debt Service Expenditure	-	-	-
820 Dues and Memberships	264,042	280,486	274,417
821 Software License Fees	198,185	210,194	280,421
895 Indirect Cost Chargeback	-	-	(35,627)
896 Taxes & Interest Penalties	-	-	-
898 Scholarships	4,123	-	2,699
899 Miscellaneous Expenditure	-	-	-
910 Permanent Transfers to Other Funds	6,128,529	6,220,053	6,220,053
Total	214,409,285	223,980,244	229,220,601
GENERAL FUND/Magnet Program			
140 Teachers Salary	304,491	316,422	-
141 Instructional Clerk Salary	11,858	12,445	-
145 Substitute Teachers Salary	2,719	-	-
183 Stipends-License	2,356	-	-
186 Personal Days	330	-	-
210 FICA/Medicare	22,880	25,158	-
214 PERA (Public Employee Retire Assn)	860	902	-
218 TRA (Teacher Retirement Assn)	21,932	23,732	-
220 Employee Insurance - Dental	3,652	3,700	-
225 Employee Insurance - Health	53,433	50,417	-
230 Employee Insurance - Life	117	114	-
250 Tax Sheltered Annuities	1,300	1,600	-
251 Employer Sponsored Health (HRA)	260	-	-
270 Worker's Compensation - Premiums	1,792	1,447	-
305 Contracted Services	320	-	-
308 Printing Chargeback	3,385	-	-
360 Transp Contract w/Public/Private	927,051	833,753	-
366 Travel, Conventions and Conferences	3,670	-	-
430 Instructional Supplies	6,038	-	-
821 Software License Fees	3,250	-	-
Total	1,371,693	1,269,690	-

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
GENERAL FUND/Special Education Account			
110 Administrators Salary	152,113	154,788	153,286
112 Supervisor Salary	616,188	618,361	630,052
115 Assistant Administrator	92,266	94,751	93,831
133 DAPE Specialist	1,020,475	1,089,407	1,075,549
135 Cultural Liaison	29,376	29,964	29,376
136 Special Education Teachers Salary	16,904,457	18,892,955	18,063,406
137 Foreign Language Interpreter	1,219	-	-
138 Interpreter for Deaf	415,584	574,739	527,205
140 Teachers Salary	973,385	495,447	1,042,235
141 Instructional Clerk	185	-	-
142 Substitute - Non-Licensed Classroom Support	373,241	263,000	263,000
143 Licensed Instruct. Support	765,557	364,173	265,209
144 Classroom Support-Non licensed	38,541	40,035	39,483
145 Substitute Teachers Salary	285,111	363,500	363,500
146 Nurses Salary	180,695	182,431	181,486
148 Private Duty Nurse Salary	156,356	161,919	162,594
149 Occupational Therapist Salary	1,724,237	1,872,656	1,707,107
151 Psychologist Salary	2,214,379	2,215,069	2,301,279
153 Due Process - IEP Facilitator	-	48,518	-
154 Instructional Trainer	77,268	79,277	79,277
155 One-to-One Paraprofessional	1,267,465	1,214,404	1,701,660
156 Social Worker	144,245	150,120	127,634
157 Speech/Language Pathologist	4,724,414	4,775,998	4,904,704
158 Physical Therapist	199,215	185,002	171,132
161 Paraprofessional	7,647,993	7,751,145	7,595,485
165 Non Supervisory Special Staff	126,071	129,853	128,592
171 Secretarial/Clerical Salary	1,105,982	1,069,724	1,093,742
173 Custodial	-	-	-
181 Cocurricular Salary	-	2,136	2,136
183 Stipends-Lic	317,965	386,186	386,875
184 Non-Licensed Timesheet	321,380	381,730	383,821
191 Sick/Severance	174,255	-	-
210 FICA/Medicare	3,045,786	3,327,034	3,325,810
214 PERA (Public Employee Retire Assn)	823,820	839,865	876,814
218 TRA (Teacher Retirement Assn)	2,141,612	2,391,694	2,368,026
220 Employee Insurance - Dental	383,608	388,146	387,730
225 Employee Insurance - Health	8,221,362	8,187,461	8,290,976
230 Employee Insurance - Life	21,449	22,172	27,363
250 Tax Sheltered Annuities	374,194	394,923	394,705
251 Sponsored Health Reimbursements (HRA)	54,367	46,268	45,190
252 OPEB (Up to ARC)	215,112	-	-
270 Worker's Compensation - Premiums	221,533	191,457	315,503
271 Worker's Compensation - Claims	3,569	-	-
280 Unemployment Compensation	27,318	-	-
305 Contracted Services	223,440	168,544	176,588
308 Printing Chargeback	901	1,950	1,950
313 Federal Sub Award Under \$25,000	91,098	97,500	85,500
314 Federal Sub Award Over \$25,000	25,846	41,910	12,626
320 Communication Services - Telephone	7,560	9,000	9,000
329 Postage	17,266	18,255	20,000
343 Speech/Lang Services over \$25,000	52,690	25,000	25,000
346 Licensed Nursing Services over \$25,000	48,261	65,000	50,000
350 Contracted Repairs	36,277	29,850	29,608
360 Transportation Public/ Private	240	-	-
362 Interpreter for the Deaf Under \$25,000	14,563	17,000	15,000
364 Foreign Language Interpreter Under \$25,000	35,852	31,000	39,000
365 Transportation Chargeback	40,757	48,180	48,195

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
366 Travel, Conventions and Conferences	176,265	242,319	269,404
368 Out of State Travel	10,277	-	2,000
369 Entry Fees/Student Travel	8,301	4,800	4,800
370 Rental and Leases	8,957	11,651	15,500
373 Cert. Professional/Personal Care Under \$25,000	25,000	25,000	25,000
374 Speech/Lang Services under \$25,000	-	-	-
376 Licensed Nursing Services under \$25,000	55,811	86,904	50,000
390 Payments for Educ to MN Sch Dist	126,982	402,500	402,500
393 Special Education Contracted Services	101,646	155,576	155,576
394 Payments for Educ to Other Agencies	20,813	17,000	20,304
401 General Supplies	133,063	140,617	207,218
402 Software	857	15,113	15,113
403 Resale	696	-	-
404 Subscription & Professional Books	12,907	8,000	8,000
405 Fundraisers Materials & Supplies	175	-	-
409 Supplies - Repairs	858	-	-
430 Instructional Supplies	-	10,000	10,000
433 Individualized Instructional Supplies	506,430	412,542	620,767
441 Fuel-Vehicles	-	500	500
461 Standardized Tests	100	-	-
490 Food	2,265	-	-
492 Food & Beverages for Meetings	734	-	-
510 Site Improvements	4,600	-	-
520 Bldg Acquisition/Construct/Improvement	31,116	-	-
530 Equipment - Purchased or Leased	85,348	53,754	62,000
533 Other Equipment-Spec. Educ. Direct Instruct.	-	15,000	15,000
555 Technology Equipment	118,242	71,500	82,441
557 Technology Equipment-Spec. Educ. Direct Instruct.	62,368	54,568	43,000
820 Dues and Memberships	5,829	10,016	10,016
821 Software License Fees	400	5,500	5,500
898 Scholarships	98,800	50,571	50,571
Total	59,776,942	61,722,928	62,093,450

GENERAL FUND/Quality Compensation Account

112 Supervisor	(160)	-	-
116 Dean	-	-	-
132 Literary/RTI Lead Teacher	19,846	-	-
133 DAPE Specialist	27,500	-	-
134 Kindergarten Teacher Salary	120,854	-	-
136 Special Education Teacher Salary	506,300	-	-
139 Vocational Teacher Salary	67,166	-	-
140 Teachers Salary	2,450,101	3,940,786	4,014,190
143 Licensed Instructional Support Salary	2,075,928	2,067,004	2,108,555
145 Substitute Teachers Salary	29,280	500	3,120
146 Nurse	59,220	-	-
149 Occupational Therapist	49,187	-	-
150 Guidance Counselors	59,156	-	-
151 Psychologist	57,151	-	-
152 Librarian	46,372	-	-
153 Due Process/IEP Facilitator	1,060	-	-
154 Instructional Trainers	16,566	-	-
156 Social Worker	31,292	-	-
157 Speech/Language Pathologist	129,098	-	-
158 Physical Therapist	5,185	-	-
183 Stipends-Lic	80,818	54,600	53,000
191 Sick/Severance	-	-	-
210 FICA/Medicare	431,878	463,773	472,684

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
218 TRA (Teacher Retirement Assn)	409,254	454,632	463,419
220 Employee Insurance - Dental	21,504	21,789	22,200
225 Employee Insurance - Health	327,618	330,099	301,547
230 Employee Insurance - Life	635	635	729
250 Tax Sheltered Annuities	19,414	20,738	22,150
270 Worker's Compensation - Premiums	32,554	26,674	45,087
305 Contracted Services	16,068	8,000	8,000
308 Printing Chargeback	193	700	700
366 Travel, Conventions and Conferences	30,570	22,600	22,600
401 General Supplies	9,723	1,700	1,700
404 Subscription & Professional Books	3,751	1,400	1,400
555 Technology Equipment	-	400	400
820 Dues & Memberships	235	300	300
Total	7,135,318	7,416,330	7,541,781

GENERAL FUND/Pupil Transportation Account

110 Administrators Salary	93,803	110,419	109,347
112 Supervisor Salary	87,437	83,950	76,631
161 School Patrol Advisors	64,280	72,000	72,000
165 Non Supervisory Special Staff	482,896	434,596	472,251
167 Bus Driver Salary	4,280,519	4,339,300	4,357,300
168 Bus Chaperone Salary	891,973	881,200	885,200
169 Mechanics Salary	492,097	420,852	414,761
170 Other Classified Salary	111,120	110,500	110,500
171 Secretarial/Clerical Salary	151,389	195,896	143,863
178 Longevity	-	250	250
180 Overtime	-	4,000	4,000
183 Stipend - Licensed	162	-	-
185 Special Assign-Non Lic	2,750	3,000	3,000
186 Personal Days	967		
191 Sick/Severance	28,474	8,000	8,000
195 Inter Dept. Salary Chargeback	43,691	40,000	40,000
210 FICA/Medicare	481,231	505,513	504,988
214 PERA (Public Employee Retire Assn)	461,087	474,151	475,175
218 TRA (Teacher Retirement Assn)	4,890	4,100	4,100
220 Employee Insurance - Dental	14,000	13,990	14,124
225 Employee Insurance - Health	1,981,400	2,413,632	2,405,156
230 Employee Insurance - Life	6,176	11,905	12,504
250 Tax Sheltered Annuities	39,023	46,623	47,811
251 Sponsored Health Reimbursements (HRA)	65,473	13,153	17,102
252 OPEB (Up to ARC)	61,095	-	-
270 Worker's Compensation - Premiums	303,632	263,929	262,765
271 Worker's Compensation - Claims	4,124	55,000	55,000
280 Unemployment Compensation	5,440	-	-
295 Inter Dept. Emp. Benefits Chargeback	19,955	18,160	18,160
301 Advertising Expense	934	3,000	3,000
303 Contracted Printing	-	7,500	7,500
304 Laundry/Dry Clean	-	5,000	5,000
305 Contracted Services	20,840	27,500	27,500
308 Printing Chargeback	1,562	3,500	3,500
315 Merchant Account Fees	3,680	2,500	2,500
320 Communications Services - Telephone	1,584	2,200	2,200
329 Postage	6,985	8,000	8,000
330 Electricity	47,638	46,000	46,000
331 Heating Fuel	31,169	20,000	20,000
332 Rubbish Removal	4,047	4,000	4,000
333 Water & Sewage	3,996	4,000	4,000

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
340 Liability Insurance	84,903	95,000	95,000
342 Vehicle Insurance	40,287	50,000	50,000
350 Contracted Repairs	15,277	20,000	20,000
354 Contract Repair - Insurance	4,480	15,000	15,000
358 Contract Repair - Vehicles	59,848	80,000	80,000
360 Transp Contract w/Public/Private	3,427,776	3,335,000	3,335,000
361 Transp Non Public - Parent Reimbursements	81,163	90,000	90,000
365 Transportation Chargeback - Charters	(1,124,499)	(694,800)	(694,800)
366 Travel, Conventions and Conferences	8,590	9,300	9,300
370 Rental and Leases	1,100	900	900
395 Inter Dept. Admin. Service Chargeback	(12,354)	(12,000)	(12,000)
401 General Supplies	20,143	18,000	18,000
402 Software	355	20,000	20,000
404 Subscription & Professional Books	29	600	600
409 Supplies - Repairs	97	800	800
419 Supplies - Vehicle	623,283	510,000	610,000
441 Fuel - Vehicles	1,360,822	1,525,000	1,525,000
530 Equipment - Purchased or Leased	71,796	65,000	65,000
548 Buses	1,565,681	1,525,000	1,525,000
555 Technology Equipment	4,305	6,000	6,000
820 Dues and Memberships	3,704	1,000	1,000
821 Software License Fees	36,126	41,000	41,000
Total	16,574,430	17,358,119	17,447,988

GENERAL FUND/Capital Expenditure Account

110 Administrators Salary	-	42,529	42,529
112 Supervisor Salary	59,813	78,069	78,642
171 Secretarial/Clerical Salary	44,913	65,918	67,231
183 Stipends-Lic	1,914	-	-
210 FICA/Medicare	7,729	14,267	14,412
214 PERA (Public Employee Retire Assn)	7,414	10,440	10,732
218 TRA (Teacher Retirement Assn)	112	2,552	2,552
220 Employee Insurance - Dental	537	1,540	480
225 Employee Insurance - Health	26,291	38,868	26,088
230 Employee Insurance - Life	132	256	281
250 Tax Sheltered Annuities	992	1,450	1,605
251 Sponsored Health Reimb (HRA)	910	1,046	1,584
270 Worker's Compensation - Premiums	594	821	1,190
305 Contracted Services	686,526	525,540	525,540
316 Data Processing	734,400	-	-
350 Contracted Repairs	1,042	-	-
366 Travel, Conventions and Conferences	500	-	-
370 Rental and Leases	1,528,164	512,933	512,933
372 Ice Rental	221,824	250,000	250,000
401 General Supplies	40,638	54,500	54,500
402 Software License Fees	204	-	-
460 Textbooks and Workbooks	1,798,033	2,133,085	2,133,085
470 Library Books	153,492	220,427	220,427
510 Site/Grounds Acquisition/Improvement	47,224	15,903	15,903
520 Bldg Acquisition/Construct/Improvement	274,487	945,972	945,972
530 Equipment - Purchased or Leased	951,697	904,072	1,347,810
550 Vehicles	35,562	-	-
555 Technology Equipment	861,750	2,071,194	2,054,454
556 Major Software Purchases	56,726	36,392	36,392
580 Principal on Capital Lease, Installment	1,172,376	2,060,584	2,060,584
581 Interest on Capital Lease, Installment	285,358	714,945	714,945
730 Loans Principal Payment	155,000	160,000	160,000

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
740 Loans Interest Payment	71,419	68,319	68,319
821 Software License Fees	-	-	-
822 TIES Fees	-	734,000	734,000
896 Taxes & Special Assessments	12,099	-	-
Total	9,239,871	11,665,622	12,082,190

FOOD SERVICE FUND 02

110 Administrators Salary	107,203	110,419	109,347
112 Supervisor Salary	141,634	145,883	144,466
171 Secretarial/Clerical Salary	164,455	155,431	165,837
172 Secretarial/Clerical Substitute Salary	-	1,200	1,200
173 Custodians	22,971	30,000	30,000
176 Cafeteria Workers	2,682,054	2,589,196	2,796,677
177 Cafeteria Workers Substitute	47,082	52,000	52,000
178 Lunchroom Supervision & Clean Up	543,566	543,566	543,566
180 Overtime Pay	25,523	30,000	30,000
186 Peronal Days	9,464	-	-
191 Sick/Severance	-	1,000	1,000
195 Inter Dept. Salary Chargeback	297,617	306,000	306,000
210 FICA/Medicare	282,120	303,299	319,778
214 PERA (Public Employee Retire Assn)	270,077	287,441	306,983
220 Employee Insurance - Dental	4,241	3,852	3,852
225 Employee Insurance - Health	328,108	326,927	328,619
230 Employee Insurance - Life	1,211	1,148	1,827
250 Tax Sheltered Annuities	24,668	22,427	29,705
251 Sponsored Health Reimb (HRA)	21,273	7,513	11,006
252 OPEB (Up to ARC)	5,295	-	-
270 Worker's Compensation - Premiums	149,949	188,309	266,110
271 Worker's Compensation - Claims	-	10,000	10,000
295 Inter Dept. Emp. Benefits Chargeback	141,459	153,940	153,940
301 Advertising	159	300	300
303 Contracted Printing	-	100	100
305 Contracted Services	49,448	45,500	58,500
308 Printing Chargeback	747	1,500	1,500
309 Architects	-	40,000	40,000
315 Merchant Account Fees	149,233	115,000	155,000
320 Communication Services	3,240	2,200	2,200
329 Postage	5,754	6,500	6,500
332 Rubbish Removal	126,511	125,110	131,571
350 Contracted Repairs	17,815	35,000	35,000
366 Travel, Conventions and Conferences	17,933	40,500	40,500
370 Rental and Leases	1,745	3,800	3,800
395 Inter Dept. Admin. Service Chargeback	77,664	79,994	79,994
401 General Supplies	406,156	385,841	415,841
404 Subscription & Professional Books	1,186	1,500	1,500
409 Supplies - Repairs	57,538	56,000	75,000
490 Food Cost	3,884,790	3,569,413	3,569,410
491 Commodities Consumed	603,709	600,000	650,000
495 Milk Cost	567,518	535,552	536,552
520 Bldg Acquisition/Construct/Improvement	10,305	350,000	350,000
530 Equipment - Purchased or Leased	117,587	200,000	200,000
555 Technology Equipment	25,795	12,000	37,000
820 Dues and Memberships	12,240	14,500	14,500
Total	11,407,043	11,489,861	12,016,681

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
COMMUNITY SERVICE FUND 04			
110 Administrators Salary	132,317	136,287	134,963
112 Supervisor Salary	342,147	352,412	350,007
120 ABE/ECFE/School Readiness Manager	176,427	181,720	182,212
140 Teachers Salary	1,549,679	1,527,548	1,499,598
141 Instructional Clerk Salary	765,305	638,476	658,476
145 Substitute Teachers Salary	10,556	15,000	15,800
146 Nurses Salary	82,512	89,243	87,696
156 Social Worker	7,727	7,928	7,928
163 Pool Attendant	243,115	300,189	295,385
164 Building Supervisors	149,243	157,437	157,437
165 Non Supervisory Special Staff	245,790	253,164	250,708
170 Other Classified Salary	42,391	45,910	52,175
171 Secretarial/Clerical Salary	471,901	477,392	476,359
172 Secretarial/Clerical Substitute Salary	10,337	16,162	16,062
173 Custodial Salary	68,933	83,976	83,421
183 Stipend-Lic	171,825	173,203	178,735
185 Special Assign-Non Lic	84,319	90,000	87,000
186 Personal Days	4,084	-	100
191 Sick/Severance	8,546	29,022	29,022
195 Inter Dept. Salary Chargeback	136,862	144,210	144,210
210 FICA/Medicare	329,658	339,815	337,554
214 PERA (Public Employee Retire Assn)	163,331	166,705	171,059
218 TRA (Teacher Retirement Assn)	138,523	147,660	147,242
220 Employee Insurance - Dental	27,189	25,115	24,722
225 Employee Insurance - Health	554,110	523,853	523,532
230 Employee Insurance - Life	2,744	3,022	3,411
250 Tax Sheltered Annuities	43,788	40,835	45,516
251 Sponsored Health Reimb (HRA)	18,776	17,665	19,701
252 OPEB (Up to ARC)	-	39,345	39,345
270 Worker's Compensation - Premiums	39,627	33,064	53,270
271 Worker's Compensation - Claims	-	1,000	1,000
280 Unemployment Compensation	3,367	-	-
295 Inter Dept. Emp. Benefits Chargeback	64,850	72,800	72,800
301 Advertising Expense	1,106	4,050	4,050
303 Contracted Printing	53,664	69,600	69,100
305 Contracted Services	2,723,929	571,832	578,070
308 Printing Chargeback	41,066	42,046	45,141
315 Merchant Account Fees	146,634	71,150	72,950
320 Communication Services - Telephone	7,329	7,936	7,936
329 Postage	40,337	46,914	47,014
330 Electricity	28,073	33,719	30,719
331 Heating Fuel	11,797	9,000	12,100
332 Rubbish Removal	3,597	5,080	4,300
333 Water & Sewage	4,248	4,100	4,400
350 Contracted Repairs	4,994	8,800	8,000
360 Transp Contract w/Public/Private	9,442	8,100	8,800
365 Transportation Chargeback	11,593	28,939	32,157
366 Travel, Conventions and Conferences	21,112	24,870	26,970
369 Entry Fees/Student Travel	7,500	300	300
370 Rental and Leases	33,801	15,212	14,956
394 Field Trips - Admissions	37,336	35,900	36,900
395 Inter Dept. Admin. Service Chargeback	72,548	70,360	72,040
401 General Supplies	67,587	108,606	105,843
402 Software	7,289	11,183	12,728
403 Resale Supplies	3,176	5,943	6,943
404 Subscription & Professional Books	1,387	2,515	2,815
405 Fundraiser Material & Supplies	7,004	7,100	7,100
412 Supplies - Custodial Cleaning	2,097	4,600	3,600

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
430 Instructional Supplies	144,777	130,958	127,835
433 Individualized Instructional Supplies	112,563	122,783	117,927
460 Textbooks and Workbooks	9,577	10,000	11,407
461 Standardized Tests	302	2,000	2,000
470 Library Books	899	1,900	1,900
490 Food - Instructional Materials	22,545	18,500	19,225
492 Food & Beverages for Meetings	-	-	75
530 Equipment - Purchased or Leased	2,288	14,500	45,906
555 Technology Equipment	15,388	47,803	118,290
820 Dues and Memberships	4,898	5,420	5,420
Total	9,751,859	7,681,877	7,811,363

ALTERNATIVE FACILITY-LEVY ACCOUNT FUND 15

112 Supervisor Salary	81,369	83,810	82,996
183 Stipend - Licensed	407	-	-
210 FICA/Medicare	5,923	6,411	6,349
214 PERA (Public Employee Retire Assn)	5,899	6,076	6,121
218 TRA (Teacher Retirement Assn)	29	-	-
220 Employee Insurance - Dental	1,327	1,284	1,284
225 Employee Insurance - Health	22,116	23,222	22,332
230 Employee Insurance - Life	156	156	179
250 TSA Match	1,750	1,250	2,000
270 Workers' Compensation	455	369	606
301 Advertising Expense	604	-	-
305 Contracted Services	375,073	303,421	304,133
350 Contracted Repairs	18,303	271,000	271,000
366 Travel	797	-	-
401 General Supplies	2,286	-	-
402 Software	100	-	-
510 Site/Grounds Acquisition/Improvement	886,273	1,242,400	1,242,400
520 Bldg Acquisition/Construct/Improvement	5,940,092	4,923,871	4,923,871
530 Equipment - Purchased or Leased	6,030	-	-
820 Dues & Membership	125	-	-
910 Permanent Transfer to Other Fund	105	-	-
Total	7,349,218	6,863,270	6,863,271

DAKOTA VALLEY LEARNING CENTER & PARKVIEW ELEMENTARY 2014 ADDITION - FUND 6

301 Advertising	451	-	-
305 Contracted Services	605,780	204,883	204,883
309 Architect Fees	571,509	162,975	162,975
310 Architects Reimbursable Fees	19,886	10,000	10,000
311 Construction Manager Fees	229,400	-	-
312 Construction Manager Reimbursable Fees	183,684	-	-
510 Site Improvements	1,173,795	-	-
520 Building Construction	3,083,022	5,762,664	7,026,399
530 Equipment	236	375,000	375,000
535 Capital Lease (PV 2014 Addition)	-	-	4,200,000
555 Technology Equipment	-	112,500	112,500
589 Lease Transaction (PV 2014 Addition)	-	-	(4,200,000)
Total	5,867,763	6,628,022	7,891,757

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
DEBT SERVICE FUND 07 - REGULAR			
710 Bond, Redemption of Principal	14,250,000	14,770,000	14,770,000
720 Bond, Interest	2,806,320	1,824,088	1,824,088
790 Other Debt Service Expenditure	45,811	12,000	12,000
Total	17,102,131	16,606,088	16,606,088
EXPENDABLE TRUST FUND 08			
Scholarship Funds			
898 Scholarships	1,000	1,000	1,000
Total	1,000	1,000	1,000
TRUST FUND 18			
Employees Flexible Spending Plan			
891 Claims Paid to Participants	1,420,979	-	-
899 Miscellaneous Expenditures	-	-	-
TOTAL	1,420,979	-	-
AGENCY FUND 09			
District Graduate Credits			
183 Stipend	6,534	-	-
210 FICA/Medicare	475	-	-
218 TRA (Teacher Retirement Assn)	457	-	-
270 Workers' Compensation	36	-	-
308 Printing Chargeback	124	-	-
Total	7,627	-	-
AGENCY FUND 39			
Local Collaborative Time Study			
145 Sub Teacher	111	-	-
183 Stipends-Licensed	24,000	12,000	12,000
210 FICA/Medicare	1,796	920	920
218 TRA (Teacher Retirement Assn)	1,688	900	900
270 Workers' Compensation	134	60	60
305 Contracted Services	10,434	50,000	50,000
366 Travel, Conventions and Conferences	-	100	100
390 Payment for Education - Other MN School Districts	50,000	50,000	50,000
401 General Supplies	-	200	200
Total	88,163	114,180	114,180
INTERNAL SERVICE FUND 20			
Severance Pay (GASB #16)			
191 Sick/Severance	951,132	450,000	450,000
Total	951,132	450,000	450,000

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2013-14 ACTUAL	2014-15 PRELIMINARY	2014-15 FINAL
INTERNAL SERVICE FUND 22			
Other Post-Employment Benefits Revocable Trust (GASB #45)			
220 Employee Insurance - Dental	8,126	-	-
225 Employee Insurance - Health	5,453,039	880,800	880,800
230 Employee Insurance - Life	1,427	-	-
910 Permanent Fund Transfers	-	1,400,000	1,400,000
Total	5,462,592	2,280,800	2,280,800
DEBT SERVICE FUND 47 - OPEB Bonds			
710 Bond Principal	830,000	860,000	860,000
720 Bond Interest	1,669,188	1,635,988	1,635,988
790 Other Debt Service	450	1,000	1,000
Total	2,499,638	2,496,988	2,496,988
INTERNAL SERVICE FUND 23			
Self-Insured Health Plan			
225 Health	36,241,201	37,720,000	37,720,000
Total	36,241,201	37,720,000	37,720,000
INTERNAL SERVICE FUND 24			
Self-Insured Dental Plan			
220 Dental	313,130	300,000	300,000
Total	313,130	300,000	300,000

Additional Information

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

Educating our students to reach their full potential

2014-15 Operating Funds Budget Timetable
Final Budget Phase

Completion Date	Persons Responsible	Activities
Friday, Sept. 19, 2014	Coordinator of Finance	Notification to schools of carryovers/deficits and final budget timelines
Friday, Sept. 19, 2014	Coordinator of Finance	Notification to district office budget administrator of final budget timelines
Tuesday, Oct. 1, 2014	Principals Student Information Supr. Director of Elem. Education Director of Sec. Education	Verify schools' actual October 1 enrollment
Wednesday thru Friday, Oct. 1 - 3, 2014	Coordinator of Finance	Update schools' instructional and staffing allocations in MyBudgetFile to reflect actual October 1 enrollment
Monday, Oct. 6, 2014	Coordinator of Finance	MyBudgetFile available for final budget revisions
Week of Oct. 13, 2014	Elementary Principals Middle School Principals High School Principals Program Admin./Coordinators	MyBudgetFile refresher and work sessions
Monday, Oct. 20, 2014	Elementary Principals District-level Administrators Middle School Principals High School Principals	Complete and submit final budget for superintendent's and/or directors' review and approval
Week of Oct. 27, 2014	Superintendent's Cabinet	Review and approve budgets submitted by their direct reports; inform coordinator of finance when ready for processing
Monday, Nov. 24, 2014	Director of Fin. & Operations Coordinator of Finance Controller Superintendent Superintendent's Cabinet	Prepare draft copy of final budget for review with superintendent and superintendent's Cabinet
Monday, Dec. 8, 2014	Audit/Finance Committee	Review draft copy of the proposed final budget
Monday, Dec. 8, 2014	Director of Fin. & Operations Coordinator of Finance	First presentation of the proposed final budget to the School Board
Monday, Jan. 12, 2015	Director of Fin. & Operations Coordinator of Finance	Final presentation and approval of the proposed final budget to the School Board

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan, Minnesota
Educating our students to reach their full potential

Student Enrollment - Actual October 1st Total Student Counts

October 1	Early Childhood	Kindergarten	Elementary	Secondary	Center-Based Special Educ.	Total Enrollment	Annual % Increase (Decrease)
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%
2010	406	1,891	11,531	12,786	840	27,454	0.03%
2011	427	1,902	11,608	12,649	817	27,403	-0.19%
2012	469	1,873	11,622	12,433	771	27,168	-0.86%
2013	475	1,782	11,781	12,430	734	27,202	0.13%
2014	509	1,920	11,910	12,302	771	27,412	0.77%

Note: Enrollment numbers through October 1, 2014 are actual, based on the district's official October 1 enrollment report.

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan, Minnesota
Educating our students to reach their full potential

Students – Average Daily Membership (ADM)
Actual for Nine Years and Projection for 2014-15 School Year

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)		
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	377.49	1,706.23	11,842.79	13,405.61	27,332.12	-0.59%	31,781.05	-0.88%
2010	367.80	1,627.40	11,927.94	13,303.56	27,226.70	-0.39%	31,684.99	-0.30%
2011	362.72	1,658.41	11,839.44	13,238.44	27,099.01	-0.85%	31,511.01	-0.85%
2012	362.34	1,694.95	11,931.17	13,062.01	27,050.47	-0.18%	31,409.17	-0.32%
2013	402.20	1,683.94	11,926.65	12,780.20	26,792.99	-0.95%	31,079.43	-1.05%
2014	405.36	1,596.02	12,116.23	12,800.68	26,918.29	0.47%	31,261.94	0.59%
2015 Estimate	402.27	1,805.54	12,222.90	12,661.44	27,092.15	0.65%	29,622.66	-5.24%

Note 1: ADM totals are actual except for 2014-15 which are projected using actual 10/1/14 enrollment.

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 as presented above are under the "old law" (capped at 1.5 ADM per student).

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

	Early Childhood and Kindergarten – Handicapped	Kindergarten	Elementary 1–3	Elementary 4–6	Secondary
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 through 2014	Various	0.612	1.115	1.060	1.300
Fiscal 2015 & later	Various	0.550/1.000	1.000	1.000	1.200

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating our students to reach their full potential

Special Education Unduplicated Child Count - Actual or Unedited December 1
Last Nine Years and 2014-15 School Year

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)
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	4,448	1.67%
2008	931	260	58	22	63	92	17	1,028	370	2	516	711	14	364	4,448	0.00%
2009	823	237	58	23	61	90	15	1,044	321	3	541	750	14	399	4,379	-1.55%
2010	778	233	52	26	54	94	17	990	338	2	558	755	11	371	4,279	-2.28%
2011	714	214	52	21	59	87	19	946	310	3	575	787	11	347	4,145	-3.13%
2012	743	196	52	22	60	92	19	926	284	4	569	783	13	405	4,168	0.55%
2013	713	196	51	26	64	92	15	949	287	3	548	801	10	449	4,204	1.42%
2014 Preliminary	671	187	51	30	59	100	15	955	280	3	571	757	10	427	4,116	-1.25%
10-Yr. % Increase	-33.56%	-34.62%	-17.74%	100.00%	-3.28%	25.00%	-11.76%	-20.42%	-36.94%	50.00%	32.18%	60.38%	-9.09%	41.86%	-6.31%	

Note: December 1, 2014 special education unduplicated child count is preliminary based on unaudited data from the Minnesota Department of Education; final audited child count will not be available until February 2015.

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating our students to reach their full potential

Employee Head Counts
Last Nine Years and 2014-15 School Year

Year Ended June 30,	Administrators/ Principals	Supervisor/ Special Staff	Teachers/ Nurses	Clerical	Custodians	Food Service	Truck Drivers/ Mechanics/ Bus Drivers	Non-Licensed	Total Employees
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	2,724	1,003	227	189	273	42	4,624
2011	101	58	2,481	904	202	191	258	41	4,236
2012	91	57	2,367	936	198	197	275	49	4,170
2013	109	58	2,542	928	204	189	266	46	4,342
2014	104	59	2,537	950	203	181	255	52	4,341
2015	110	61	2,500	968	225	193	281	59	4,397
Percent Increase (decrease) over 10 years	17.02%	5.17%	-6.89%	-12.08%	8.17%	-3.98%	3.69%	84.38%	-5.44%

Note 1: This schedule is a headcount based on assignments; if an employee has multiple assignments, he/she will be reflected multiple times.
Note 2: Administrators and principals include district office cabinet, principals, assistant principals, and building assistant administrators.

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating our students to reach their full potential

Final 2014-15 School Staffing Allocation Table

Elementary Schools	Actual 10/1/14 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	708	1,000	0.577	-	28,081	5,521	0.425	-	0.875	1,000	0.956	4,254	-	42,689
Deerwood	605	1,000	0.746	-	23,929	4,931	0.500	-	0.875	1,000	0.900	3,635	-	37,516
Diamond Path	755	1,000	0.615	-	29,922	5,905	0.500	-	0.875	1,000	1,020	4,536	-	45,373
Echo Park	683	1,000	0.671	-	27,102	5,383	0.500	-	0.875	1,000	0,941	4,103	-	41,575
Glacier Hills	721	1,000	0.685	-	28,638	5,699	0.500	-	0.875	1,000	0,990	4,332	-	43,719
Greenleaf	927	1,000	0.756	-	36,601	7,224	0.500	-	0.875	1,000	1,252	5,569	-	54,777
Highland	650	1,000	0.823	-	25,846	5,365	0.500	-	0.875	1,000	0,926	3,905	-	40,240
Northview	387	1,000	0.584	-	15,211	3,960	0.500	-	0.875	1,000	0,900	3,450	-	27,480
Oak Ridge	616	1,000	0.641	-	24,244	4,959	0.500	-	0.875	1,000	0,900	3,701	-	37,820
Parkview	848	1,000	0.691	-	33,717	6,514	0.500	-	0.875	1,000	1,145	5,095	-	50,537
Pinewood	577	1,000	0.576	-	22,696	4,534	0.500	-	0.875	1,000	0,900	3,467	-	35,548
Red Pine	873	1,000	0.711	-	34,362	6,891	0.500	-	0.875	1,000	1,179	5,245	-	51,763
Rosemount Elem.	670	1,000	0.644	-	26,460	5,458	0.500	-	0.875	1,000	0,921	4,025	-	40,883
Shannon Park	824	1,000	0.892	-	32,418	6,535	0.500	-	0.875	1,000	1,149	4,951	-	49,320
Southview	626	1,000	0.657	-	24,446	4,967	0.500	-	0.875	1,000	0,900	3,761	-	38,106
Thomas Lake	406	1,000	0.543	-	16,061	3,900	0.500	-	0.875	1,000	0,900	3,450	-	28,229
Westview	398	1,000	0.544	-	15,922	3,860	0.500	-	0.875	1,000	0,900	4,450	-	25,051
Woodland	525	1,000	0.542	-	20,745	4,173	0.500	-	0.875	1,000	0,900	3,450	-	33,185
Elementary Schools Total	11,799	18,000	11.898	-	466,401	95,779	8,925	-	15,750	18,000	17,679	71,379	-	723,811
Middle Schools														
Black Hawk	847	2,067	-	2,000	31,283	2,700	0.650	0.450	0.938	2,000	0,650	3,238	-	45,976
Dakota Hills	1,102	2,087	-	2,000	40,702	3,700	0.733	0.450	0.938	2,000	0,689	4,213	-	57,512
Falcon Ridge	1,032	2,081	-	2,000	38,166	3,520	0.900	0.450	0.938	2,000	0,650	3,946	-	54,651
Rosemount Middle	1,199	2,094	-	2,000	44,284	3,900	0.727	0.450	0.938	2,000	0,749	4,584	-	61,726
Scott Highlands	936	2,074	-	2,000	34,571	3,550	0.650	0.450	0.938	2,000	0,650	3,579	-	50,462
Valley Middle	839	2,066	-	2,000	30,988	2,580	0.650	0.450	0.938	2,000	0,650	3,208	-	45,530
Middle Schools Total	5,955	12,469	-	12,000	219,994	19,950	4,310	2,700	5,628	12,000	4,038	22,768	-	315,857
High Schools														
Apple Valley	1,665	4,095	-	3,742	63,429	6,368	-	0.450	1,000	4,000	2,165	3,983	2,000	91,232
Eagan	2,031	4,117	-	4,564	77,371	6,736	-	0.450	1,000	4,000	2,641	4,859	2,000	107,738
Eastview	2,089	4,158	-	4,694	79,581	6,784	-	0.450	1,000	4,000	2,716	4,997	2,000	110,380
Rosemount High	2,026	4,113	-	4,553	77,181	6,703	-	0.450	1,000	4,000	2,634	4,847	2,000	107,481
School of Environmental Studies	388	1,000	-	0.872	14,781	0,450	-	0.225	0.813	1,000	1,350	0,000	0,000	20,491
Alternative Learning Center	136	0,500	-	-	5,726	-	-	0,000	0,250	1,000	0,900	0,675	1,000	10,051
High Schools Total	8,335	17,983	-	18,425	318,069	27,041	-	2,025	5,063	18,000	12,406	19,361	9,000	447,373
Total	26,089	48,452	11.898	30,425	1,004,464	142,770	13,235	4,725	26,441	48,000	34,123	113,508	9,000	1,487,041

Note 1: Total FTE allocations to the schools are based on actual October 1, 2014 enrollment and approved staffing guidelines; totals as shown do not include any additional allocations from the superintendent 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 and general music. Totals do not include 13.50 FTEs of reading recovery teachers.
Beginning with 2011-12 school year, reading recovery FTEs allocations are managed by the director of elementary education, allocations to the schools are based on actual number students requiring services.
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
Educating our students to reach their full potential

Special Education Staffing Allocation Table
Last Nine Years and Actual for 2014-15

Fiscal Year	Psychologist	Speech/ Language	Resource Teachers SLD/MMMI/ Sec EBD	Center-based DCD/SPM/CID/ CIP/NBA/Elem EBD EBD	Dakota Ridge	Dakota Ridge Lead Tch.	DCD/SPMI CID/CP/NBA Trans.+ Pathway	Occupation Therapist	DAPE	ECSE Teacher	ECSE Speech	ECSE Occupation Therapist	WEH	Assistive Tech Team	Inclusion Specialist	Itinerant/Music Center-Based Prep.	Deaf & Hard of Hearing	Visually Impaired	Physically Impaired	Physical Therapy	Homebound Teacher	Nurses, Day Treatment Misc. Support	Elementary Evaluation Team	Total FTEs	Annual % Increase (Decrease)
2006	29.425	52.740	116.850	8.000	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	1.15%
2007	30.600	56.950	118.128	8.000	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	1.825	-	-	469.676	7.78%
2008	30.125	52.115	105.930	8.000	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	-6.02%
2009	30.425	51.565	108.790	7.000	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	-	-	439.095	-0.52%
2010	25.200	50.200	117.869	80.537	12.000	3.000	11.688	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	448.058	2.04%
2011	25.300	50.700	117.375	76.037	14.000	3.000	11.688	13.000	16.100	36.300	16.150	9.700	13.750	1.000	10.200	3.000	7.500	4.000	3.000	2.600	1.726	-	9.000	445.126	-0.65%
2012	25.300	48.300	112.525	72.000	15.000	3.000	11.000	13.800	14.900	36.300	16.000	8.800	13.750	1.000	8.000	3.000	7.800	4.000	3.000	2.600	0.600	-	9.000	429.675	-3.47%
2013	25.300	48.500	108.025	76.200	13.500	2.500	11.000	15.600	14.800	36.300	16.000	8.000	13.250	1.000	8.000	3.000	8.000	4.000	3.000	2.600	0.800	-	9.000	428.375	-0.30%
2014	25.350	47.100	114.350	70.125	14.000	2.500	11.000	15.150	14.800	36.300	16.000	8.450	12.750	1.000	7.000	3.000	9.000	4.000	3.000	2.600	0.750	4.253	9.150	431.628	0.76%
2015	25.225	43.000	117.375	72.700	13.500	3.000	11.000	14.650	14.500	40.300	16.000	8.000	13.250	1.000	8.700	3.000	9.000	4.000	3.000	2.600	0.500	9.249	9.150	442.699	2.56%
Increase	-13.85%	-10.69%	-2.14%	776.56%	-12.50%	-16.67%	-85.76%	4.48%	-8.92%	10.67%	17.22%	-1.74%	-7.27%	66.67%	-31.37%	-47.11%	20.00%	11.11%	7.14%	0.00%	100.00%	100.00%	100.00%	-0.95%	

Note 1: Total FTEs as summarized does not include 9,150 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

2014-15 Final Budget
Special Education Program Para-Professional Allocations

Disability	FY2014-15	FY2013-14	FY2012-13	FY2011-12	FY2010-11	FY2009-10	FY2008-09	FY2007-08	FY2006-07	FY2005-06	FY2006 to FY2015 Increase/(Decrease) FTEs	Percent
Speech/language Impaired					0.063	0.063	0.406	-	-	-	-	N/A
DCD Mild-Moderate & Severe-Profound	104.813	100.168	107.016	103.294	110.523	115.488	129.797	128.125	134.557	124.968	(20.155)	-19.23%
Physically Impaired	8.922	10.171	17.423	13.455	14.037	13.500	10.672	9.781	12.375	19.029	(10.107)	-113.28%
Hearing Impaired	18.425	13.133	10.919	10.793	7.963	7.088	7.438	7.844	8.563	7.813	10.612	57.60%
Visually Impaired	1.344	2.281	1.750	2.531	2.313	3.594	2.656	2.656	2.219	2.080	(0.736)	-54.76%
Specific Learning Disorder	14.643	9.824	11.486	11.174	3.314	4.564	5.625	3.656	1.625	2.781	11.862	81.01%
Emotional/Behavior Disorder	36.785	38.801	41.159	43.505	41.284	40.346	41.438	47.969	55.190	46.677	(9.892)	-26.89%
Other Health Disorder	17.112	15.908	13.892	14.672	12.380	14.319	13.500	16.406	17.672	16.635	0.477	2.79%
Autistic Spectrum Disorder	137.505	136.359	133.755	124.511	129.729	131.516	122.790	123.140	129.087	125.533	11.972	8.71%
Traumatic Brain Disorder	0	0.538	0.422	0.422	0.422	0.422	0.844	1.688	3.531	3.375	(3.375)	100.00%
Severely Multiple Impaired	0.781	0.781	0.844	0.844	-	0.750	0.750	-	-	-	0.781	100.00%
Early Childhood Special Education	20.833	19.310	20.100	20.023	18.845	18.880	21.031	22.288	26.594	24.431	(3.598)	-17.27%
Developmental Delay & Other	1.953	7.219	3.313	4.750	7.190	1.344	0.600	1.444	0.750	-	1.953	100.00%
Total	363.116	354.493	362.079	349.974	348.063	351.874	357.547	364.997	392.163	373.322	(10.206)	-2.81%

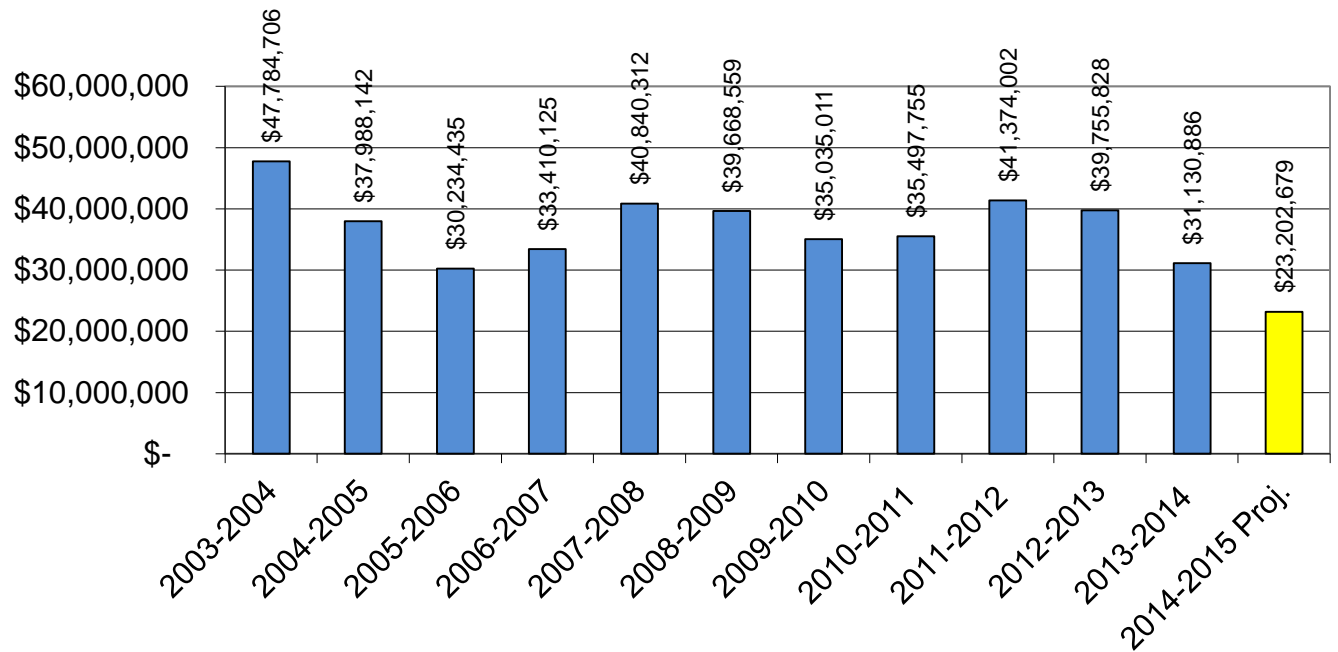
Independent School District 196
Rosemount-Apple Valley-Eagan Public Schools

Educating our students to reach their full potential

General Fund Actual or Projected Fund Balance History
FY2003-04 through FY2014-15

General Fund Balance as of June 30

Restricted/Reserved and Unassigned



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

Educating our students to reach their full potential

2014-15 Final Budget General Fund (UFARS) 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	\$ 220,591	\$ 83,850	\$ 18,167	\$ 49,748	\$ 12,826	\$ -	\$ 56,000
020	Office of Superintendent	591,480	396,755	160,636	19,200	8,489	3,000	3,400
030	Instructional Administration	916,401	556,901	222,864	90,652	13,964	30,000	2,020
050	School Administration	11,039,973	7,541,481	3,042,790	225,244	100,212	71,529	58,717
105	General Administrative Support	3,397,635	1,577,396	1,446,370	314,232	32,972	22,715	3,950
107	Other Administrative Support	770,226	403,648	179,379	149,057	30,742	6,500	900
108	Administrative Technology Services	3,581,882	1,014,104	425,222	1,701,047	31,509	368,000	42,000
110	Business Support Services	3,310,288	1,929,385	1,167,631	156,956	45,788	7,200	3,328
201	Education - Kindergarten	7,645,901	5,561,331	1,831,757	2,462	133,029	117,322	-
203	Education - Elementary General	56,216,504	41,062,717	12,601,934	647,279	1,199,713	658,630	46,231
204	Title II Part A - Teacher & Principal Training and Recruiting	457,177	320,080	114,072	12,002	930	-	10,093
205	Title III Part A - English Language Acquisition	231,898	148,285	40,619	26,840	12,745	-	3,409
211	Education - Secondary General	20,736,235	12,179,664	3,289,734	3,135,772	1,175,563	857,614	97,888
212	Visual Art	2,512,885	1,804,295	613,898	1,000	89,292	4,400	-
215	Business	836,059	634,042	185,063	2,054	14,900	-	-
216	Title I Part A - Improving the Academic Achievement	1,855,012	1,368,385	387,175	8,674	59,007	-	31,771
218	Gifted & Talented	2,690,382	1,971,773	625,860	64,562	23,444	-	4,743
219	Limited English Proficiency	4,991,797	3,693,217	1,234,648	12,446	49,536	1,800	150
220	English (Language Arts)	11,805,419	7,905,416	2,692,569	12,542	937,132	257,760	-
230	Foreign Language/Native Language	4,519,409	3,387,413	1,038,102	10,373	82,321	1,200	-
240	Health, Physical Education & Recreation	7,634,242	5,726,123	1,848,607	9,343	42,089	8,080	-
250	Family Living Science	1,084,445	802,293	229,647	2,008	49,852	600	45
255	Industrial Education	1,198,135	828,210	295,893	2,328	66,075	5,629	-
256	Mathematics	8,678,961	6,254,752	2,287,159	7,584	40,941	88,525	-
257	Computer Science/Technology Education	1,293,787	549,924	172,909	23,071	57,042	490,841	-
258	Music	7,199,619	5,154,170	1,739,448	52,076	135,090	118,385	450
260	Natural Sciences	8,688,357	6,308,991	2,207,523	19,392	112,651	39,800	-
270	Social Studies	8,956,328	5,955,946	2,012,832	14,186	900,624	72,600	-
291	Curricular Activities (Non-Athletics)	1,788,544	1,050,377	167,380	263,893	258,895	29,069	18,930
292	Boys & Girls Athletics	1,302,042	412,493	65,486	487,315	279,085	36,463	21,200
294	Boys Athletics	1,687,926	1,137,076	180,485	325,346	39,019	6,000	-
296	Girls Athletics	1,464,608	997,542	158,281	272,214	36,571	-	-
298	Extra-Curricular	99,442	21,900	3,379	28,250	44,726	1,187	-
301	Agricultural	100,026	74,914	13,797	7,925	3,190	-	200
321	Health Occupations	355,333	235,610	84,175	8,799	18,899	7,700	150
361	Trade & Industrial Education	350,934	223,865	81,824	6,086	21,405	15,254	2,500
365	Service Occupations	45,907	33,203	9,114	2,315	1,275	-	-
371	Related Subjects/Diversified & Interrelated Occupations	719,400	468,471	152,543	24,287	27,603	43,732	2,764
380	Special Needs	1,511,472	1,087,302	354,045	58,015	12,110	-	-
385	Special Needs - Non-Disabled	784,656	600,748	176,756	3,377	3,775	-	-

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

Educating our students to reach their full potential

2014-15 Final Budget General Fund (UFARS) Expenditure by Program with Object Series Totals

Program Number	Program Description	Total	Salaries & Wages	Employee Benefits	Purchased Services	Supplies & Materials	Capital Expenditures	Misc. Expenditures
399	Vocational - General (Carl D. Perkins Grant)	244,395	26,269	6,790	153,906	23,377	4,969	29,084
400	General Special Education	181,798	157,637	24,161	-	-	-	-
401	Speech/Language Impaired	6,576,245	4,920,893	1,573,306	65,000	17,046	-	-
402	Developmental Cognitive Disabilities: Mild -Moderate	1,781,120	1,291,014	486,656	2,500	950	-	-
403	Developmental Cognitive Disabilities: Severe-Profound	7,104,600	4,763,634	2,046,212	170,385	103,369	18,500	2,500
404	Physically Impaired	896,478	606,323	251,655	15,000	10,000	13,500	-
405	Deaf-Hard-Of-Hearing	1,992,161	1,192,824	615,574	143,375	20,388	20,000	-
406	Visually Impaired	517,793	350,956	126,539	17,640	9,658	13,000	-
407	Specific Learning Disability	9,555,177	6,970,845	2,510,343	12,099	61,890	-	-
408	Emotional/Behavior Disorder	5,046,821	3,523,780	1,334,217	110,100	58,724	19,000	1,000
410	Other Health Disabilities	765,591	497,183	228,379	38,304	1,725	-	-
411	Autistic Spectrum Disorders	10,042,985	7,004,448	2,937,297	53,000	38,240	10,000	-
412	Developmentally Delayed	4,678,749	3,256,867	1,021,690	206,510	106,670	35,441	51,571
416	Severely Multiple Impaired	24,715	21,067	3,648	-	-	-	-
420	Special Education - Aggregate (three or more disabilities)	11,720,618	7,983,182	2,582,618	617,089	439,431	87,282	11,016
422	Psychological Services	1,218,179	928,924	289,255	-	-	-	-
520	Adult Basic and Continuing Education	2,144	-	-	-	-	2,144	-
581	Prekindergarten	93,688	33,956	8,182	48,400	3,150	-	-
605	General Instructional Support	4,997,490	2,746,931	1,125,206	1,106,823	90,930	6,462	(78,862)
610	Curriculum Development	3,654,568	1,808,722	421,552	248,777	331,625	745,560	98,332
620	Education Media	3,544,734	2,294,323	769,995	11,605	390,642	43,710	34,459
630	Instruction-Related Technology	74,041	63,845	10,196	-	-	-	-
640	Staff Development	3,818,611	2,581,459	773,425	396,820	43,969	1,400	21,538
710	Secondary Counseling & Guidance Services	2,744,716	2,030,548	688,171	6,250	14,972	1,710	3,065
712	Elementary Counseling & Guidance Services	150	-	-	-	150	-	-
720	Health Services	2,129,060	1,512,673	569,011	5,973	39,058	2,130	215
740	Social Work Services	1,291,594	971,585	316,409	3,400	200	-	-
760	Pupil Transportation	17,460,277	6,705,137	3,818,140	3,124,600	2,174,400	1,596,000	42,000
790	Other Pupil Support Services	330,372	7,800	1,239	312,883	7,250	-	1,200
810	Operations & Maintenance	18,779,654	7,926,685	3,800,054	5,644,403	1,221,162	185,150	2,200
850	Capital Facilities	6,616,025	124,557	48,728	1,262,903	54,500	5,125,337	-
920	Retirement of Non Bonded Debt	228,319	-	-	-	-	-	228,319
940	Property & Liabilities Insurance	781,771	-	-	781,771	-	-	-
950	Transfers	6,220,053	-	-	-	-	-	6,220,053
Total		328,386,010	203,768,115	71,948,421	22,819,468	11,468,507	11,302,830	7,078,669

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating our students to reach their full potential

2014-15 Final Budget
General Account of the General Fund Expenditures by Site and Program Series with Object Series Totals

	% of Total	Grand Total	Salary & Wages	Employee Benefits	Purchased Services	Supplies & Materials	Capital Expenditures	Misc. Expenditures
Apple Valley High School								
Administration	3.6%	477,437	282,010	137,738	17,174	29,923	-	10,592
District support services	0.1%	17,384	-	-	-	17,384	-	-
Regular instruction	69.7%	9,176,165	6,391,157	2,053,168	216,972	480,590	30,378	3,900
Vocational education instruction	4.3%	565,666	421,880	117,922	9,099	12,505	2,000	2,260
Special education	0.0%	2,300	-	-	-	2,300	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	8.4%	1,105,101	719,727	281,833	35,626	52,915	15,000	-
Pupil support services	2.5%	325,923	253,797	69,426	-	2,700	-	-
Sites and buildings	11.4%	1,501,604	726,964	382,408	326,647	29,789	35,796	-
Total Apple Valley High School	100.0%	13,171,580	8,795,535	3,042,495	605,518	628,106	83,174	16,752
Eagan High School								
Administration	2.9%	443,881	308,692	122,105	7,684	-	-	5,400
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	73.2%	11,020,700	7,804,282	2,529,916	420,722	233,725	5,220	26,835
Vocational education instruction	4.8%	718,694	511,489	169,917	18,090	16,398	2,500	300
Special education	0.0%	3,820	-	-	2,500	1,320	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	6.4%	963,319	682,634	247,226	14,222	13,799	400	5,038
Pupil support services	3.1%	460,287	345,172	100,469	5,800	8,546	-	300
Sites and buildings	9.6%	1,446,135	714,856	306,548	355,412	33,523	35,796	-
Total Eagan High School	100.0%	15,056,836	10,367,125	3,476,181	824,430	307,311	43,916	37,873
Eastview High School								
Administration	2.2%	334,073	247,201	84,872	2,000	-	-	-
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	73.1%	11,023,874	7,971,149	2,440,300	310,773	280,904	-	20,748
Vocational education instruction	3.7%	551,534	398,073	138,539	9,833	2,985	1,800	304
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	8.2%	1,231,243	827,327	332,026	6,540	55,350	-	10,000
Pupil support services	3.1%	463,656	351,857	108,299	3,000	300	-	200
Sites and buildings	9.8%	1,479,413	636,977	349,776	397,990	31,020	63,650	-
Total Eastview High School	100.0%	15,083,793	10,432,584	3,453,812	730,136	370,559	65,450	31,252

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating our students to reach their full potential

General Account of the General Fund Expenditures by Site and Program Series with Object Series Totals
2014-15 Final Budget

	% of Total	Grand Total	Salary & Wages	Employee Benefits	Purchased Services	Supplies & Materials	Capital Expenditures	Misc. Expenditures
Rosemount High School								
Administration	3.2%	483,080	335,157	122,999	9,182	4,984	-	10,758
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	68.8%	10,437,687	7,497,174	2,273,086	453,842	176,252	20,583	16,750
Vocational education instruction	7.3%	1,102,253	757,692	279,118	22,429	28,364	14,100	550
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	5.9%	890,319	601,369	258,855	18,970	10,493	-	632
Pupil support services	4.3%	645,367	464,053	176,945	850	1,454	-	2,065
Sites and buildings	10.7%	1,623,343	759,209	372,994	402,592	22,608	65,940	-
Total Rosemount High School	100.0%	15,182,049	10,414,654	3,483,997	907,865	244,155	100,623	30,755
School of Environmental Studies								
Administration	9.5%	307,477	213,083	86,315	5,299	1,430	500	850
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	68.7%	2,222,173	1,231,370	404,316	487,798	74,764	20,500	3,425
Vocational education instruction	7.2%	232,029	172,292	35,663	10,238	7,782	5,654	400
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	1.3%	41,926	33,783	6,256	437	900	-	550
Pupil support services	4.6%	149,646	115,241	34,405	-	-	-	-
Sites and buildings	8.7%	279,857	128,316	46,281	69,535	7,285	28,440	-
Total School of Environmental Studies	100.0%	3,233,108	1,894,085	613,236	573,307	92,161	55,094	5,225
Black Hack Middle School								
Administration	10.6%	625,628	421,703	186,200	8,925	7,000	-	1,800
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	75.5%	4,452,752	3,076,862	1,016,561	137,879	147,664	70,986	2,800
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	1.1%	65,258	45,302	7,828	1,389	10,339	-	400
Pupil support services	3.9%	231,573	161,721	69,652	-	50	-	150
Sites and buildings	8.8%	520,644	189,381	66,666	213,266	33,433	17,898	-
Total Black Hack Middle School	100.0%	5,895,855	3,894,969	1,346,907	361,459	198,486	88,884	5,150

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating our students to reach their full potential

2014-15 Final Budget
General Account of the General Fund Expenditures by Site and Program Series with Object Series Totals

	% of Total	Grand Total	Salary & Wages	Employee Benefits	Purchased Services	Supplies & Materials	Capital Expenditures	Misc. Expenditures
Dakota Hills Middle School								
Administration	7.1%	573,288	406,773	145,790	16,500	1,225	-	3,000
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	77.0%	6,202,319	4,471,581	1,325,484	148,179	174,392	82,683	-
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	1.8%	147,656	76,960	20,406	46,869	3,089	-	332
Pupil support services	3.2%	260,835	190,731	70,104	-	-	-	-
Sites and buildings	10.8%	865,883	382,309	185,080	272,021	26,473	-	-
Total Dakota Hills Middle School	100.0%	8,049,981	5,528,354	1,746,864	483,569	205,179	82,683	3,332
Falcon Middle School								
Administration	4.8%	333,943	239,351	89,542	2,950	200	-	1,900
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	76.0%	5,328,905	3,883,947	1,235,638	78,904	92,135	34,681	3,600
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	800	-	-	-	800	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	4.3%	299,134	229,334	58,100	2,200	9,000	-	500
Pupil support services	4.1%	284,843	197,756	86,587	-	500	-	-
Sites and buildings	10.9%	762,427	335,089	174,542	188,870	32,840	31,086	-
Total Falcon Middle School	100.0%	7,010,052	4,885,477	1,644,409	272,924	135,475	65,767	6,000
Rosemount Middle School								
Administration	7.4%	545,942	352,118	146,550	23,233	6,041	15,000	3,000
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	79.4%	5,894,242	4,028,121	1,344,164	225,336	256,121	40,000	500
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	1.1%	78,940	48,217	12,213	7,003	11,507	-	-
Pupil support services	2.8%	206,447	153,132	51,815	-	1,500	-	-
Sites and buildings	9.4%	695,858	300,805	113,760	219,670	26,473	35,150	-
Total Rosemount Middle School	100.0%	7,421,429	4,882,393	1,668,502	475,242	301,642	90,150	3,500

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Scott Highland Middle School								
Administration	11.7%	770,123	515,274	206,909	4,602	30,945	11,493	900
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	74.5%	4,915,077	3,524,259	1,185,948	60,752	118,519	25,599	-
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	454	-	-	-	454	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	1.2%	76,640	48,381	15,745	3,094	7,830	-	1,590
Pupil support services	3.7%	243,201	180,192	62,537	-	122	-	350
Sites and buildings	8.9%	587,524	239,574	111,221	171,734	37,677	27,318	-
Total Scott Highland Middle School	100.0%	6,593,019	4,507,680	1,582,360	240,182	195,547	64,410	2,840
Valley Middle School								
Administration	8.4%	563,768	388,413	173,500	350	1,055	450	-
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	75.7%	5,092,650	3,693,922	1,282,319	24,974	87,040	300	4,095
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	2.1%	142,744	117,084	21,180	1,515	2,565	-	400
Pupil support services	4.5%	301,766	221,996	79,770	-	-	-	-
Sites and buildings	9.4%	629,810	250,357	109,332	220,943	39,758	9,420	-
Total Valley Middle School	100.0%	6,730,738	4,671,772	1,666,101	247,782	130,418	10,170	4,495
Cedar Park Elementary School								
Administration	5.7%	336,153	227,465	92,562	13,226	1,000	-	1,900
District support services	38.3%	2,279,209	1,661,997	572,667	-	44,545	-	-
Regular instruction	46.7%	2,776,314	2,022,437	664,780	21,101	62,297	-	5,699
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.7%	44,393	24,520	6,673	12,000	1,200	-	-
Instructional support services	2.4%	141,445	90,245	33,899	4,800	8,501	-	4,000
Pupil support services	2.2%	128,490	93,583	34,907	-	-	-	-
Sites and buildings	4.1%	240,988	60,478	29,246	105,606	7,978	37,680	-
Total Cedar Park Elementary School	100.0%	5,946,992	4,180,725	1,434,734	156,733	125,521	37,680	11,599

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Deerwood Elementary School								
Administration	6.1%	271,156	182,430	80,175	4,551	-	3,000	1,000
District support services	55.9%	2,496,258	1,811,874	672,076	-	12,308	-	-
Regular instruction	26.4%	1,180,894	879,426	247,702	15,495	26,771	11,500	-
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	1.4%	62,791	46,824	8,132	1,100	6,735	-	-
Pupil support services	2.4%	109,110	92,822	16,288	-	-	-	-
Sites and buildings	7.8%	346,956	145,829	59,805	122,482	-	18,840	-
Total Deerwood Elementary School	100.0%	4,467,165	3,159,205	1,084,178	143,628	45,814	33,340	1,000
Diamond Path Elementary School								
Administration	5.7%	304,098	205,259	86,601	4,480	6,258	-	1,500
District support services	53.1%	2,821,943	2,065,258	750,637	-	6,048	-	-
Regular instruction	31.3%	1,661,158	1,227,354	373,480	26,065	34,259	-	-
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	1.3%	69,820	47,249	8,352	7,919	5,700	-	600
Pupil support services	2.1%	111,544	85,133	26,411	-	-	-	-
Sites and buildings	6.5%	345,431	131,049	71,732	99,702	8,094	34,854	-
Total Diamond Path Elementary School	100.0%	5,313,994	3,761,302	1,317,213	138,166	60,359	34,854	2,100
Echo Park Elementary School								
Administration	5.7%	324,180	217,139	102,311	2,680	1,300	-	750
District support services	35.5%	2,023,108	1,531,643	484,794	-	6,671	-	-
Regular instruction	45.4%	2,590,081	1,874,006	588,581	29,949	52,812	44,733	-
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	2.8%	160,034	100,919	45,532	2,193	10,990	-	400
Pupil support services	3.7%	211,356	137,546	73,660	-	150	-	-
Sites and buildings	7.0%	397,163	152,388	86,050	111,183	7,978	39,564	-
Total Echo Park Elementary School	100.0%	5,705,922	4,013,641	1,380,928	146,005	79,901	84,297	1,150

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Glacier Hills Elementary School								
Administration	5.3%	296,791	197,619	58,803	23,943	1,300	13,626	1,500
District support services	43.3%	2,440,262	1,800,048	606,128	22,086	12,000	-	-
Regular instruction	39.5%	2,230,975	1,549,187	434,232	66,300	140,343	39,863	1,050
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.1%	3,869	-	-	2,000	1,869	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	2.6%	146,442	100,455	24,750	11,695	8,142	-	1,400
Pupil support services	3.4%	189,800	142,904	46,896	-	-	-	-
Sites and buildings	5.9%	333,830	149,941	67,358	68,694	11,099	36,738	-
Total Glacier Hills Elementary School	100.0%	5,641,969	3,940,154	1,238,167	194,718	174,753	90,227	3,950
Greenleaf Elementary School								
Administration	4.2%	296,132	203,928	89,355	1,749	250	-	850
District support services	50.1%	3,531,761	2,664,514	852,192	250	14,805	-	-
Regular instruction	35.5%	2,499,005	1,733,352	510,000	48,282	82,371	104,500	20,500
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.5%	35,732	9,036	1,446	24,000	1,250	-	-
Instructional support services	2.6%	179,842	123,755	26,928	14,000	13,200	-	1,959
Pupil support services	1.8%	126,060	86,154	39,906	-	-	-	-
Sites and buildings	5.4%	379,120	151,603	83,203	103,162	8,182	32,970	-
Total Greenleaf Elementary School	100.0%	7,047,652	4,972,342	1,603,030	191,443	120,058	137,470	23,309
Highland Elementary School								
Administration	6.6%	315,296	215,319	93,606	3,679	1,500	-	1,192
District support services	55.3%	2,628,652	2,010,501	608,895	-	9,256	-	-
Regular instruction	27.1%	1,285,378	881,515	244,721	35,720	120,422	3,000	-
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	3.1%	145,556	104,617	36,486	-	3,806	-	647
Pupil support services	1.8%	87,864	71,094	16,770	-	-	-	-
Sites and buildings	6.1%	288,296	129,713	44,816	81,739	-	32,028	-
Total Highland Elementary School	100.0%	4,751,042	3,412,759	1,045,294	121,138	134,984	35,028	1,839

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Northview Elementary School								
Administration	8.3%	288,326	207,287	78,209	1,230	100	-	1,500
District support services	49.7%	1,723,220	1,239,396	468,024	9,700	6,100	-	-
Regular instruction	29.0%	1,005,672	709,712	196,249	27,500	46,480	11,581	14,150
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	0.7%	22,752	18,153	1,149	1,400	1,650	-	400
Pupil support services	3.3%	115,259	89,788	25,471	-	-	-	-
Sites and buildings	9.0%	310,940	133,699	67,601	101,298	8,342	-	-
Total Northview Elementary School	100.0%	3,466,169	2,398,035	836,703	141,128	62,672	11,581	16,050
Oak Ridge Elementary School								
Administration	5.6%	287,511	204,915	76,466	5,080	250	-	800
District support services	42.7%	2,180,731	1,650,465	523,024	-	7,242	-	-
Regular instruction	40.6%	2,074,151	1,505,559	492,242	36,322	39,528	500	-
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.2%	12,000	-	-	12,000	-	-	-
Instructional support services	2.2%	112,394	77,967	28,452	1,000	4,425	-	550
Pupil support services	1.8%	92,241	78,556	13,685	-	-	-	-
Sites and buildings	6.9%	353,662	156,330	85,784	97,918	7,978	5,652	-
Total Oak Ridge Elementary School	100.0%	5,112,690	3,673,792	1,219,653	152,320	59,423	6,152	1,350
Parkview Elementary School								
Administration	4.7%	258,479	190,484	60,286	6,554	183	-	972
District support services	53.5%	2,968,136	2,243,760	721,376	-	3,000	-	-
Regular instruction	30.2%	1,674,066	1,263,856	355,186	17,000	31,174	5,500	1,350
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	2.2%	123,429	79,844	37,391	3,697	2,062	-	435
Pupil support services	3.3%	180,741	131,970	48,771	-	-	-	-
Sites and buildings	6.2%	346,786	137,759	52,868	102,873	8,070	45,216	-
Total Parkview Elementary School	100.0%	5,551,637	4,047,673	1,275,878	130,124	44,489	50,716	2,757

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Pinewood Elementary School								
Administration	7.0%	315,018	213,833	91,685	6,900	900	-	1,700
District support services	52.8%	2,367,503	1,743,010	608,197	-	16,296	-	-
Regular instruction	28.8%	1,292,355	900,942	245,257	53,616	76,640	13,900	2,000
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	0.4%	17,111	11,845	1,856	1,500	1,500	-	410
Pupil support services	2.6%	114,483	83,576	30,907	-	-	-	-
Sites and buildings	8.3%	373,835	155,980	84,143	102,184	7,978	23,550	-
Total Pinewood Elementary School	100.0%	4,480,305	3,109,186	1,062,045	164,200	103,314	37,450	4,110
Red Pine Elementary School								
Administration	5.1%	308,571	213,937	92,038	1,400	-	-	1,196
District support services	55.7%	3,402,259	2,617,760	777,499	-	7,000	-	-
Regular instruction	30.2%	1,842,676	1,332,227	424,959	31,803	53,687	-	-
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	1.4%	83,392	62,962	10,832	598	9,000	-	-
Pupil support services	1.9%	116,091	85,215	30,876	-	-	-	-
Sites and buildings	5.8%	353,681	147,024	65,354	75,821	7,978	57,504	-
Total Red Pine Elementary School	100.0%	6,106,670	4,459,125	1,401,558	109,622	77,665	57,504	1,196
Rosemount Elementary School								
Administration	6.4%	297,047	214,790	77,377	2,680	1,300	-	900
District support services	51.3%	2,394,801	1,792,511	595,630	-	6,660	-	-
Regular instruction	30.6%	1,429,437	1,068,616	298,868	13,000	48,953	-	-
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	0.6%	29,599	18,764	2,985	3,550	3,900	-	400
Pupil support services	3.8%	176,545	129,427	47,118	-	-	-	-
Sites and buildings	7.3%	341,539	151,051	62,486	79,020	8,132	40,850	-
Total Rosemount Elementary School	100.0%	4,668,968	3,375,159	1,084,464	98,250	68,945	40,850	1,300

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Shannon Park Elementary School								
Administration	5.6%	301,295	212,246	83,299	4,350	500	-	900
District support services	57.8%	3,123,987	2,357,713	757,274	-	9,000	-	-
Regular instruction	26.2%	1,413,475	1,024,278	323,663	17,800	32,734	15,000	-
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	2.3%	122,023	84,839	31,734	-	5,050	-	400
Pupil support services	1.9%	104,236	75,226	29,010	-	-	-	-
Sites and buildings	6.3%	339,490	156,566	65,080	98,562	7,978	11,304	-
Total Shannon Park Elementary School	100.0%	5,404,506	3,910,868	1,290,060	120,712	55,262	26,304	1,300
Southview Elementary School								
Administration	6.6%	322,788	216,285	95,586	8,380	1,800	-	737
District support services	50.8%	2,494,268	1,809,164	673,724	-	11,380	-	-
Regular instruction	31.2%	1,533,217	1,081,950	315,063	36,700	84,756	14,748	-
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	2.5%	123,295	85,262	28,899	-	6,800	-	2,334
Pupil support services	2.7%	131,872	97,877	33,995	-	-	-	-
Sites and buildings	6.2%	305,292	127,069	62,923	81,388	-	33,912	-
Total Southview Elementary School	100.0%	4,910,732	3,417,607	1,210,190	126,468	104,736	48,660	3,071
Thomas Lake Elementary School								
Administration	7.6%	260,016	180,837	72,269	5,700	210	-	1,000
District support services	41.0%	1,396,908	1,052,473	340,860	-	3,575	-	-
Regular instruction	35.3%	1,203,252	840,982	240,402	26,325	80,243	15,000	300
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	3.8%	129,860	90,447	33,718	2,245	3,000	-	450
Pupil support services	3.1%	104,539	82,590	21,949	-	-	-	-
Sites and buildings	9.1%	309,912	147,557	67,994	86,393	7,978	-	-
Total Thomas Lake Elementary School	100.0%	3,404,487	2,394,886	777,182	120,663	95,006	15,000	1,750

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Westview Elementary School								
Administration	7.6%	288,729	205,915	78,434	3,280	200	-	900
District support services	38.8%	1,481,755	1,119,244	359,511	-	3,000	-	-
Regular instruction	38.9%	1,487,492	1,038,781	313,003	40,950	71,078	23,600	80
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	1,563	400	63	400	700	-	-
Instructional support services	3.2%	124,193	84,406	32,561	1,300	5,506	-	420
Pupil support services	2.9%	111,523	75,052	36,471	-	-	-	-
Sites and buildings	8.6%	326,939	129,553	76,184	91,293	8,243	21,666	-
Total Westview Elementary School	100.0%	3,822,194	2,653,351	896,227	137,223	88,727	45,266	1,400
Woodland Elementary School								
Administration	7.4%	298,704	205,585	87,991	3,870	358	-	900
District support services	52.9%	2,140,638	1,656,926	483,712	-	-	-	-
Regular instruction	27.5%	1,114,003	807,906	252,806	17,035	20,889	15,207	160
Vocational education instruction	0.0%	-	-	-	-	-	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	0.2%	9,567	2,500	393	4,200	2,024	-	450
Pupil support services	3.1%	124,093	87,690	36,403	-	-	-	-
Sites and buildings	8.9%	359,375	155,862	86,772	94,633	7,978	14,130	-
Total Woodland Elementary School	100.0%	4,046,380	2,916,469	948,077	119,738	31,249	29,337	1,510
Area Learning Center								
Administration	0.2%	2,900	-	-	2,580	-	-	320
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	87.5%	1,147,294	775,532	293,789	46,171	28,502	-	3,300
Vocational education instruction	1.8%	23,895	16,007	7,750	-	138	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	0.4%	5,000	-	-	5,000	-	-	-
Pupil support services	2.4%	31,576	23,724	7,852	-	-	-	-
Sites and buildings	7.6%	99,829	46,664	9,911	38,490	4,764	-	-
Total Area Learning Center	100.0%	1,310,494	861,927	319,302	92,241	33,404	-	3,620

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

Educating our students to reach their full potential

2014-15 Final Budget
General Account of the General Fund Expenditures by Site and Program Series with Object Series Totals

	% of Total	Grand Total	Salary & Wages	Employee Benefits	Purchased Services	Supplies & Materials	Capital Expenditures	Misc. Expenditures
Dakota Ridge School								
Administration	0.0%	-	-	-	-	-	-	-
District support services	0.0%	-	-	-	-	-	-	-
Regular instruction	2.5%	8,818	6,875	1,943	-	-	-	-
Vocational education instruction	32.9%	114,709	77,167	30,514	6,475	553	-	-
Special education	0.0%	-	-	-	-	-	-	-
Community service	0.0%	-	-	-	-	-	-	-
Instructional support services	0.0%	-	-	-	-	-	-	-
Pupil support services	0.0%	-	-	-	-	-	-	-
Sites and buildings	0.0%	-	-	-	-	-	-	-
	64.6%	225,631	104,486	54,348	63,045	3,752	-	-
Total Dakota Ridge School	100.0%	349,158	188,528	86,805	69,520	4,305	-	-
Total All Schools								
Administration	5.6%	10,831,830	7,425,048	2,999,573	204,211	100,212	44,069	58,717
District support services	22.5%	43,912,783	32,828,257	10,856,220	32,036	196,270	-	-
Regular instruction	55.0%	107,216,257	76,098,317	23,907,826	3,173,265	3,256,045	649,562	131,242
Vocational education instruction	1.7%	3,308,780	2,354,600	779,423	76,164	68,725	26,054	3,814
Special education	0.0%	11,243	-	-	4,500	6,743	-	-
Community service	0.0%	93,688	33,956	8,182	48,400	3,150	-	-
Instructional support services	3.5%	6,850,825	4,661,171	1,655,717	204,062	279,778	15,400	34,697
Pupil support services	3.0%	5,940,967	4,385,575	1,527,355	9,650	15,322	-	3,065
Sites and buildings	8.6%	16,771,193	7,334,438	3,502,256	4,644,166	453,381	836,952	-
Grand Total All Schools	100.0%	194,937,566	135,121,362	45,236,552	8,396,454	4,379,626	1,572,037	231,535

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.

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 Tax Revenue paid by County

This revenue is from tax-forfeited sales, Green Acres, public property rental, timber interest, mineral interest, excess transmission lines and other revenue sources.

020 Property Tax Shift Recognition Revenue

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). If the net shift is negative, the entry will be a debit. The amount recorded with this code should equal the amount recorded with in revenue code 299.

021 Tuition and Reimbursements from 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 including transportation.

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 Permanent School Fund**
This fund is a trust fund created by the Minnesota Constitution and designated as a long-term revenue source for public schools.
- The fund “consists of (a) the proceeds of lands granted by the United States for the use of schools within each township, (b) the proceeds derived from swamp lands granted to the state, (c) all cash and investments credited to the permanent school fund and to the swamp land fund, and (d) all cash and investments credited to the internal improvement land fund and the lands therein.”
- This revenue is paid twice during the school year, with one payment in September and one in March. The amount of the revenue paid is based on the number of students in average daily membership (headcount) served by the district. This revenue is undesignated general fund revenue.
- 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: Gifted and Talented, Basic Skills, Operating Capital, Telecommunication Access, Staff

Development, Learning and Development, Quality Compensation (Q Comp), and Pre-Kindergarten Transition.

214 Literacy Incentive Aid

This is a funding source approved by the 2011 Legislature effective with the 2012-13 school year. The new aid contains two components: proficiency and growth aids. The district's third grade enrollment will be used to calculate proficiency aid the fourth grade enrollment will be used to calculate growth aid.

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 initially approved by the 2001 Legislature and had been in place since 2002-03. The 2011 Legislature repealed this credit effective for taxes payable in 2012 (for 2012-13 school year).

258 Other State Credits and Exempt Property Reimbursements

Other state aids 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 for Property Tax Shift

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 transition disabled aid, disabled student transportation, special education bus depreciation aid and special education tuition adjustments.

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.

406 Refund of Overpayment of Federal Aids/Grants (Contra-Revenue Account)

This code is used to record payments made to the Minnesota Department of Education for overpayment of federal funds. Interest payments resulting from the overpayment of federal funds and paid to the Minnesota Department of Education is recorded in expenditure object code 896-Taxes, Special Assessments and Interest Penalties.

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 2014-15, the aid is calculated at 28 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 2014-15, the aid is calculated at \$2.64 per reduced-price lunches served and \$3.04 per free lunch served.

473 Commodity Cash Rebate Program

This revenue code is used to record cash rebate payment from the Food and Nutrition Service of the Minnesota Department of Education for the value of USDA commodities contained in approved commercial products purchased by the district.

474 Commodity 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 finance codes 701-709.

475 Federal Special Milk Program

This federal aid provides for reduced-price milk for qualifying students. In 2014-15, the aid is calculated at 23 cents per ½ pint of milk served. This revenue code should be used with finance code 703.

476 Federal Breakfast Program

This federal aid provides for free, reduced-price and paid breakfasts for students. In 2013-14, the aid is calculated at 28 cents per breakfast served, \$1.32 per reduced-price breakfast served and \$1.62 per free breakfast served. This revenue code should be used with finance code 705.

500 Federal Direct Aid (Required Specific Finance Code)

This represents federal revenue received directly from the federal government. This revenue code is used when a federal direct finance code or finance code 599 (miscellaneous direct federal revenue) is required. This source code is not to be used to record Impact Aid (source code 506).

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. Use with finance codes 701-709.

606 Food Service Sales to Adults

This revenue source is used to record revenue generated from sales of food, milk, etc. to adult. Use with finance codes 701-709.

608 Special Functions Food Sales

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

614 Contribution to Other Post-Employment Benefits Trust (Revocable or Irrevocable)

This revenue code is used to report contributions made by the district to the other post-employment benefits revocable trust (internal service fund 22).

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.

635 Certificates of Participation (Lease-Purchased Agreement)

This code is used to record proceeds received from Certificates of Participation. This amount is recorded as *other financing source* in the financial statements.

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 FICA/Medicare, TRA, PERA, 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 and costs related 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.