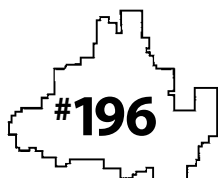


2014-15 Preliminary Budget



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

Educating our students to reach their full potential

2014-15 Preliminary Budget

Fiscal Year Ending June 30, 2015

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

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

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SCHOOL BOARD

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

ADMINISTRATION

Jane Berenz	- Superintendent
Khia Brown	- Director of Community Education
Jill Coyle	- School District Attorney
Kim Craven	- Administrative Assistant to the 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: June 9, 2014

SUBJECT: 2014-15 Preliminary Budget

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

The purpose of this memorandum is to briefly explain the assumptions used to develop this proposed budget and provide an overview of the budget for each fund.

This budget has been developed with considerable input from the School Board, the district's Budget Advisory Council, members of the superintendent's cabinet and the district's learning leaders. It was prepared in accordance with budget planning guidelines reviewed by the district's Budget Advisory Council and School Board in January and February of 2014. It was also reviewed by the School Board at the June 9, 2014 budget workshop.

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.

The 1995 Legislature dissolved the pupil transportation fund and the capital expenditure fund, and merged them with the general fund, effective July 1, 1996. For ease of comparison, we have continued to segregate the funding for pupil transportation and capital expenditures 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 over expenditures in separate restricted/reserved fund balance accounts. The district uses the general account of the general fund to account for all the activities related to providing pre-kindergarten through 12th grade education, except pupil transportation and capital expenditure, and other areas as summarized below.

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

The district's application to participate in the Minnesota Quality Compensation program was approved by the Minnesota Department of Education on March 20, 2007. To ensure funding integrity, the district has established a separate account called the quality compensation account 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 – Track revenues and expenditures associated with providing additional compensation to licensed teachers and nurses who successfully participate in the Quality Compensation program;
- d) Pupil Transportation – All financial activities of 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 look at the major expenditure categories impacting the general fund.

BUDGET OVERVIEW

The table below 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				
Gen. Fund-General Account	248,238,866	225,249,934	22,988,932	N/A
Gen. Fund-Special Education Account	34,803,508	61,722,928	(26,919,420)	N/A
Gen. Fund-Quality Compensation Account	7,098,896	7,416,330	(317,434)	N/A
Gen. Fund-Pupil Transportation Account	17,267,212	17,358,119	(90,907)	N/A
Gen. Fund-Capital Expenditure Account	10,942,708	11,665,622	(722,914)	N/A
Total General Fund	318,351,190	323,412,933	(5,061,743)	23,784,394
Food Service Fund	10,996,949	11,489,861	(492,912)	1,994,303
Community Service Fund	7,317,302	7,681,877	(364,575)	616,504
Building Construction Fund				
Alternative Facilities-Levy Account	6,220,053	6,863,270	(643,217)	47,637
Dakota Valley Learning Center Account	-	6,628,022	(6,628,022)	200,406
Total Building Construction Fund	6,220,053	13,491,292	(7,271,239)	248,043
Debt Service Fund - Regular	16,563,444	16,606,088	(42,644)	3,316,395
Debt Service Fund - OPEB	2,529,196	2,496,988	32,208	508,495
Expendable Trust - Scholarship Funds	-	1,000	(1,000)	20,616
Agency Fund (LCTS)	73,769	114,180	(40,411)	21,492
Internal Service Fund				
Severance Pay (GASB #16)	475,000	450,000	25,000	(4,017,835)
OPEB Revocable Trust	1,730,000	2,280,800	(550,800)	29,479,508
Self-Insured Health Plan	42,400,000	37,720,000	4,680,000	14,807,207
Self-Insured Dental Plan	310,000	300,000	10,000	187,935
Total Proprietary Fund	44,915,000	40,750,800	4,164,200	40,456,815
Total - All Funds	406,966,903	416,045,019	(9,078,116)	70,967,057

BUDGET PROCESS AND ASSUMPTIONS

The processes and major assumptions used to develop the budgets for all funds, except the capital expenditure account, are briefly summarized below. The School Board approved the 2014-15 budget for the capital expenditure account on April 28, 2014. The administration is recommending a few minor changes to that budget.

The budget planning process for the 2014-15 school year was less complicated than previous budget years mainly due to additional funding provided by the 2013 and 2014 Legislature and the passage of the November 2013 operating levy.

On November 5, 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. The levy question was approved by a two to one margin.

The district's five-year financial forecast, using the budget planning guidelines recommended by the district's Budget Advisory Council and reviewed by the School Board in February 2014, indicated that the district would not have to make any significant budget adjustments for the 2014-15 school year. This preliminary budget was prepared in accordance with these budget planning guidelines. The following is a list of some of the major budget planning guidelines.

- A \$504 or 1.50 percent increase in the per pupil unit basic general education aid after adjusting for the change in pupil unit weights and the elimination of the aid subtraction for pension rate changes. The per pupil unit general education allowance is \$5,302 for the current year; the 2014-15 allowance is projected to be \$5,806;
- Additional \$25 per pupil unit basic general education aid approved by the 2014 Legislature;
- Staffing guidelines approved by the School Board at its February 10, 2014 regular meeting;
- Inflationary increases to wages for groups that do not have approved contracts in place for the next school year;
- A drawdown of \$1.4 million from the district's OPEB revocable trust;
- A 2 percent inflationary adjustment factor for non-salary budgets, and
- A performance to budget savings of \$4.00 million for the current school year.

Salary budgets – Staffing costs are based on the staffing ratios and guidelines approved by the School Board on February 10, 2014, and the enrollment projections reviewed by the School Board on November 12, 2013. For employee groups that have an approved contract for 2014-15 (teachers, secretarial and clerical employees, custodians, bus drivers, chaperones and crossing guards), salaries and related expenditures are estimated based on current approved contracts. For other groups (building chiefs, food service employees, principals, vehicle technicians and non-union employees), salaries and related expenditures are estimated based on specific budget guidelines as determined by the School Board in February 2014.

Benefits – Employee benefits are estimated using a variety of techniques. Retirement benefits, social security and workers' compensation premium budgets are calculated as specified percentages of salaries. Budgets for health, dental, life insurance and tax sheltered annuity match are estimated based on projected number of employees reported by school principals and other budget administrators, 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 district contribution, increase in the maximum district contribution is based on budget guidelines as determined by the School Board in February 2014.

Non-salary budgets for schools – Schools' operating budget allocations are based on a system of allocation formulas.

- **Instructional allocations** – Consistent with the School Board 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 have been increased by 2 percent to reflect contract plus an additional allocation to cover a 0.50 percent increase in the Teacher Retirement Association contribution. Cocurricular supplies allocations for 2014-15 have been increased to reflect a 2 percent inflationary adjustment.

Compensatory Education Allocations – Compensatory education revenues for the 2014-15 school years are based on estimates prepared by the Minnesota Department of Education dated April 14, 2014. These estimates are based on the district's actual enrollment and actual free- and reduced-price school meal counts on October 1, 2013.

Basic Skills – Per pupil unit allocations for grades K-8 remain at the 2013-14 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 are based on enrollment projections presented to the School Board in November 2014.

Administrative and support department – Non-salary budgets are determined by each budget administrator 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 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 and 2014 legislations, using the November 12, 2013 enrollment projections, and a \$529 increase in the per pupil unit general education formula allowance. The per pupil unit allowance of \$5,302 for the current school year has been increased to \$5,831 for 2014-15. Of this amount, \$270.56 is set aside for pupil transportation. This is consistent with the budget planning guidelines reviewed by the School Board in February 2014.

Many aspects of 2014-15 budgets are still unknown. For example, we do not yet know our actual enrollment for 2014-15. Any variance from projections will affect our revenues and expenditures. Other factors affecting expenditures include working agreements with building chiefs, food service employees, principals, vehicle technicians and non-union employees. If these agreements result in wage and employee benefits different than the assumptions used, district expenditures will change from the amounts in the preliminary budget.

When the School Board approves this budget, it will become the official authorization for expenditures for the 2014-15 school year. During fall 2014, the administration will again examine all of the factors behind the budget, consider additional information that is available then, including actions taken by the 2014 Legislature, and bring a revised final budget to the School Board for review and approval.

GENERAL FUND

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

General Fund - Combined	2013-14	2014-15	Amount of Change	Percent Change
	Revised Final Budget	Preliminary Budget		
Beginning Fund Balance	39,755,828	28,846,136	(10,909,692)	
Revenue	297,171,867	318,351,190	21,179,323	7.13%
Expenditure	312,081,559	323,412,933	11,331,374	3.63%
Revenue less Expenditure	(14,909,692)	(5,061,743)	9,847,949	
Est. Ending Fund Balance	28,846,136 *	23,784,393	(5,061,743)	-17.55%
Est. Ending Fund Balance as % of Exp.	9.24%	7.35%		

* FY2014 year-end projected fund balance includes a projected \$4.0 million performance to budget savings.

For 2014-15, general fund total revenues are projected to be \$318.35 million, an increase of \$21.18 million or 7.13 percent more than our revised estimate for the current school year. The proposed general fund expenditure budget for 2014-15 is \$323.41 million. This represents an increase of \$11.33 million, or 3.63 percent more than our revised final budget estimate. The June 30, 2015 fund balance is estimated to be \$23.78 million, or 7.35 percent of projected expenditure budget. This fund balance estimate assumes that the projected June 30, 2014 fund balance will include a \$4.00 million performance to budget savings which will carry forward to the 2014-15 school year.

Details of some of the key factors that have contributed to the change between 2013-14 and 2014-15 are highlighted in the following sections dedicated to the five separate components of the general fund.

GENERAL ACCOUNT

Overview - The table below shows budgeted totals of general account (including magnet program) revenues and expenditures for 2013-14 and 2014-15.

General Fund General Account	2013-14	2014-15	Amount of Change	Percent Change
	Revised Final Budget	Preliminary Budget		
Revenue	229,412,590	248,238,866	18,826,276	8.21%
Expenditure	217,294,005	225,249,934	7,955,929	3.66%
Revenue less Expenditure	12,118,585	22,988,932	10,870,347	

Revenues (Comparison of 2013-14 to 2014-15) – The estimates show a 8.21 percent increase in revenues, from \$229.41 million in 2013-14 to \$248.24 million in 2014-15, and an increase of 3.66 percent in expenditures, from \$217.29 million in 2013-14 to \$225.25 million in 2014-15.

It is important to note that the projected general account revenue includes general education aid generated by our special education students. State and federal special education revenues, tuition reimbursements from other school districts and expenditures directly associated with services provided to special education students are reported under the special education account of the general fund as summarized in the next section of this report.

The primary source of revenue in the general account is general education revenue, which is provided by the state to all public school districts based on each district's adjusted pupil unit of its students and a per pupil unit formula allowance set by the Legislature.

The 2013 Legislature changed the pupil unit weighting factors; the new factors are scheduled to take effect in 2014-15 and thereafter. The new weighting factors are as listed below.

Grade Level	Pupil Weighting Factors	
	FY 2014-15 & Beyond	FY 2013-14 & Prior Years
Prekindergarten Disabled	1.000	1.250
Part-time Kindergarten	0.500	0.612
All-Day Kindergarten	1.000	0.612
Grades 1 - 3	1.000	1.115
Grades 4 - 6	1.000	1.060
Grades 7 - 12	1.200	1.300

In additions, the 2013 Legislature also eliminated “marginal cost” calculations from the definition of pupil units and created a new component of general education revenue called “declining enrollment revenue,” to replace funding previously provided to school districts with declining enrollment through marginal cost pupil units. Based on the district’s projected enrollment for 2014-15 and adjusted pupil units calculation, the district will not receive additional revenue due to declining enrollment.

The district’s projected October 1, 2014 enrollment is 27,228 and the estimated adjusted pupil units (APU) for revenue calculations is 29,501.

Revenues (Comparison of 2013-14 to 2014-15) – The total projected revenues in the general account for 2014-15 totaled \$248.24 million. This is \$18.83 million or 8.21 percent more than the final estimate for 2013-14. This net increase is primarily due to a combination of the following factors:

- 1) An increase of \$11.54 million in levy revenues mainly due to the passage of the November 2013 operating levy election and having a portion of the school district’s general education revenue (\$0.51 million) funded by a newly created “student achievement levy”. This “student achievement levy” was approved by the 2013 Legislature.
- 2) An increase of \$4.64 million in general education revenue as a result of a projected \$529 per pupil unit increase in the formula allowance and an increase of 672.67 adjusted pupil units used to calculate the revenue.
- 3) An increase of \$936,603 in general education revenue due to the elimination of pension adjustment. This pension adjustment was primarily due to a 1997 change in school districts’ contribution rate for Teachers Retirement Association that created a negative adjustment.
- 4) An increase of \$1.20 million in compensatory education aid. This increase is mainly due to more of our students becoming eligible for free- and reduced-lunch assistance.
- 5) A School Board approved transfer of \$1.4 million from the district’s OPEB Revocable Trust to the general account.
- 6) A reduction of \$2.77 million in the schools’ budgets for gifts, donations and fees. This is primarily due to conservative budgeting practices in our schools. Historically, our schools do perform better than budget in these areas; these revenue budgets will be adjusted this fall when we revise our estimates based on updated information.

Expenditures (Comparison of 2013-14 to 2014-15) – The total recommended general account expenditure budget is \$225.25 million. This is \$7.96 million, or 3.66 percent, more than the final estimate for 2013-14. There are many factors, both positive and negative, that have contributed to the increase. The major factors are listed below.

- 1) A projected increase of \$7.88 million in the salary budget to reflect the following:

- a) Salary adjustments as approved by the School Board for groups that have approved contracts. For groups that do not have approved contracts, the estimates include adjustments in accordance with the budget planning guidelines reviewed by the School Board in February 2014.
 - b) An additional 21.72 FTEs of kindergarten teachers as the district transitions from half-day kindergarten to all-day kindergarten in 2014-15 school year.
 - c) An additional 6.56 FTEs of art, physical education and media specialists at the elementary schools. These additions are a direct result of the district switching to all-day kindergarten which will result in the need to provide preparatory time for our kindergarten teachers.
 - d) An additional 6.57 FTEs of Limited English Proficiency teachers due to increase in the number of students in need of the service.
- 2) A projected increase of \$2.26 million in the budgets for employee benefits. This increase is mainly due to employee benefits adjustments per current contract and current statutory withholding rates. The employee benefits budgets include retirement contributions, health insurance, dental insurance, life insurance, tax sheltered annuity match and worker compensation. The district's contribution to Teacher Retirement Association (TRA) is scheduled to increase by 0.50 percent, from 7.0 percent for the current year to 7.5 percent for 2014-15 school year.
 - 3) An increase of \$0.36 million in the budgets for electricity and heating fuel. The projected increase is based on current trends and is consistent with budget planning guidelines reviewed by the School Board in February 2014.
 - 4) A reduction of \$1.03 million in general and instruction supplies and materials. The current year's budgets for supplies and materials include carryover of unspent 2012-13 allocations; schools were allowed to increase their final 2013-14 budget by the amount of their unspent allocations from 2012-13 school year. This preliminary budget for 2014-15 school year does not include any anticipated unspent 2013-14 allocations.
 - 5) An increase of \$112,962 in the budget for magnet school transportation.
 - 6) A decrease of \$0.82 million in the budgets for site and building improvements, technology and other equipment.

Summary - The net result of all of the items described above is that the 2014-15 estimated revenues in the general account budget exceed estimated expenditures by \$22.99 million.

SPECIAL EDUCATION ACCOUNT

Overview – 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 costs 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 only state and federal aids received by the district specifically for special education services, medical assistance reimbursements and compensatory education revenue.

The 2013 Legislature approved new funding formula for calculating the various components of special education aid. The new funding formula will not take effect till 2015-16 school. In preparation for the transition to the new formula and to provide additional funds for school districts in the interim, the 2013 Legislature approved the following changes to the 2013-14 and 2014-15 school years.

- No change in the formula used for calculating regular special education aid.
- New cross subsidy reduction aid for 2013-14 and 2014-15 school years.
 - Cross subsidy reduction aid for the 2013-14 school year is based on the lesser of \$20 per ADM served or 1.00 percent of the amount generated for the district under the new Pupil-based formula component.
 - Cross subsidy aid for 2014-15 school year is based on the lesser of \$48 per ADM served or 2.27 percent of the amount generated for the district under the new pupil-based formula component.
- Change the formula used to calculate excess cost aid for 2013-14 and 2014-15 school years.
 - Excess cost aid will be calculated using prior year actual data.
 - Exclude special education tuition receipts and expenditures from the excess cost aid calculation,
 - Include special education cross subsidy reduction aid and general education aid attributable to special students served outside the regular classroom more than 60 percent of the time in the excess cost aid calculation.

The table below shows budgeted totals of the special education account revenues and expenditures for 2013-14 and 2014-15.

General Fund Special Education Account	2013-14	2014-15	Amount of Change	Percent Change
	Revised Final Budget	Preliminary Budget		
Revenue	33,655,712	34,803,508	1,147,796	3.41%
Expenditure	59,786,957	61,722,928	1,935,971	3.24%
Revenue less Expenditure	(26,131,245)	(26,919,420)	(788,175)	

Revenues (Comparison of 2013-14 to 2014-15) – The revenue estimate for 2014-15 shows an increase of 3.41 percent, from \$33.66 million in 2013-14 to \$34.80 million in 2014-15. For the 2014-15 school year, 83.50 percent of the special education account categorical revenue comes from state special education aid and 15.06 percent from the federal government. The main reasons for the projected increase are listed below.

- 1) An increase of \$687,962 in regular special education aid, including aid generated from the alternative delivery of specialized instructional services to serve low-performing pupils who have not been identified with disability, but who without intervention, may be expected to qualify for special education services in the future. The 2014-15 projection is based on current formula and projected eligible expenditures for the next school year. Based on the most current data, we assume that the statewide adjustment factor to be 87.90 percent and that there will be no additional proration of aid.
- 2) Special education excess cost aid is projected to be \$141,585 less than our 2013-14 revised estimate. Excess cost aid for the 2014-15 school year is based on 2013-14 data; the district's excess cost aid estimate is based on its most recent estimate for the current school year.
- 3) An increase of \$565,930 in the budget for cross subsidy reduction aid. This projected increase is directly due to a \$28 increase in the per ADM served allowance. See the explanation listed in the "Overview" section.
- 4) A projected increase of \$100,000 from Medical Assistance received from the Minnesota Department of Human Services.

Expenditures (Comparison of 2013-14 to 2014-15) – The expenditure estimate for 2014-15 is \$61.72 million. This is a 3.24 percent or \$1.94 million more than our final estimate of \$59.79 million for the current school year.

There are many factors, both positive and negative, that have contributed to the projected increase. The major reasons are listed below.

- 1) An increase of \$1.53 million in the budgets for licensed and support staff salary. This projected increase is partly due to the following factors:
 - a. Salary adjustments for employee groups per School Board approved contracts. For employee groups that do not have approved contracts, salary adjustments were based on budget planning guidelines reviewed by the School Board in February 2014.
 - b. A net increase of \$704,102 in the salary budgets due to a projected increase of 11.348 FTEs of licensed staff and a net reduction of 3.061 FTEs support staff.
- 2) An increase of \$0.86 million in the budgets for employee benefits. This increase is mainly due to the following factors:
 - a. TRA rate increase of 0.5 percent, from 7.0 percent for the current school year to 7.5 percent for 2014-15 school year, and other non-retirement employee benefits adjustments per School Board approved contracts. For employee groups that do not have approved contracts, employee benefits adjustments were based on budget planning guidelines reviewed by the School Board in February 2014.
 - b. A net increase of \$213,942 in the budgets for employee benefits as a result of a projected net increase of 11.348 FTEs of licensed staff and a net reduction of 3.061 FTEs of support staff.
- 3) A decrease of \$265,563 in the budgets for contracted services, supplies and materials and capital expenditure based on prior years' actual spending trends.

Summary – The net result of the budget items described above is that the estimated expenditures for the special education account exceed estimated revenues by \$26.92 million. Projected revenues in this account do not include general education aid generated by our special education students.

QUALITY COMPENSATION ACCOUNT

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

For the 2014-15 school year, the district will receive \$7.10 million to implement the program. Of this amount, \$5.10 million or 71.90 percent will be state aid, and \$2.00 million or 28.10 percent will be from local tax levy.

The proposed Q Comp expenditure budget for the 2014-15 school year totaled \$7.42 million. The funds will be used to support the following initiatives:

- a) Additional compensation to those teachers who have successfully completed all of the requirements of the program;
- b) Stipends for site team members – Site team 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 27 (25.375 FTE) peer leaders (teachers on special assignment) to support probationary teachers; assist with performance appraisal; observe teachers three times a year, etc.; and
- d) Q Comp program implementation and administration costs and professional development activities for participants.

The following table shows revenue and expenditure projections for 2013-14 and 2014-15 school years.

General Fund	2013-14	2014-15		
Quality Compensation Account	Revised Final	Preliminary	Amount of	Percent
	Budget	Budget	Change	Change
Revenue	7,061,995	7,098,896	36,901	0.52%
Expenditure	7,252,856	7,416,330	163,474	2.25%
Revenue less Expenditure	(190,861)	(317,434)	(126,573)	

PUPIL TRANSPORTATION ACCOUNT

Overview – For 2014-15, the district has set aside \$270.56 per pupil unit from the per pupil unit general education allowance for pupil transportation. The 2014-15 per pupil unit allocation for pupil transportation represents 4.66 percent of the per pupil unit general education formula allowance of \$5,806. The district also receives additional categorical funding for transporting disabled 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 service to our students.

The table below shows budgeted totals of pupil transportation account revenues and expenditures for 2013-14 and 2014-15.

General Fund	2013-14	2014-15		
Pupil Transportation Account	Revised Final	Preliminary	Amount of	Percent
	Budget	Budget	Change	Change
Revenue	16,891,988	17,267,212	375,224	2.22%
Expenditure	17,373,680	17,358,119	(15,561)	-0.09%
Revenue less Expenditure	(481,692)	(90,907)	390,785	

Revenues (Comparison of 2013-14 to 2014-15) – For 2014-15, revenues for the pupil transportation account are projected to be \$17.27 million. This is \$375,224 more than the final estimate for 2013-14. The projected increase is mainly due to the following factors:

- 1) A net decrease of \$76,644 in the amount of general education aid set aside for pupil transportation; the decrease is chiefly due to a \$13.41 per pupil unit increase in the amount set aside for pupil transportation and the number of pupil units used for the calculation. The 2013-14 estimate is based on 31,337.83 adjusted marginal cost pupil units; the 2014-15 general education aid set aside for pupil transportation is calculated based on 29,501.02 adjusted pupil units. The 2013 Legislature replaced the adjusted marginal cost pupil units calculation with the adjusted pupil units calculation.
- 2) An increase of \$127,500 in fees collected for transportation services. The projection for the 2014-15 school year is based on current year's billing experience and estimated receipts for magnet schools and extended time program transportation needs.
- 3) A projected increase of \$125,150 in the budget for non-public school student transportation. This is based on estimate provided by the Minnesota Department of Education.
- 4) A projected increase in the budgets \$224,318 for special education transportation aid and bus depreciation aid. This is calculated based on 2013 laws that govern special education funding.

Expenditures (Comparison of 2013-14 to 2014-15) – Total expenditures for 2014-15 are estimated to be \$17.36 million. This is \$15,561 less than the final estimate for the current school year. There are many factors that have contributed to the decrease; however, a majority of the reduction is due to the following factors:

- 1) A net decrease of \$149,911 in the budgets for salary and employee benefits to reflect the following:
 - a) Salary and employee benefits improvements per approved contracts. For employee groups that do not have approved contracts, adjustments were based on budget planning guidelines reviewed by the School Board in February 2014.
 - b) A net savings of approximately 0.35 million due to the elimination of noon kindergarten bus routes as the district will be offering all-day kindergarten beginning in 2014-15 school year, and the addition of preschool transportation. Preschool transportation will be supported by chargebacks to other department and/or schools within the district.
- 2) An increase of \$110,000 in the budget for contracted transportation; a majority of the increase will be used for special education bus routes.

Summary – The net result of all the budget items described above is that the estimated expenditures exceed estimated revenues by \$90,907.

CAPITAL EXPENDITURE ACCOUNT

Overview – The School Board approved the preliminary 2014-15 capital expenditure budget on April 28, 2014. Expenditure budget has been adjusted since that time to reflect more current estimates.

Revenues – The administration is not proposing any changes to the revenue budget as adopted by the School Board in April 2013. The projected revenue for the 2014-15 school year remains at \$10.94 million.

Expenditures – The expenditure budget as approved by the School Board in April 2013 has been reduced by \$16,277. This net decrease is mainly due to a decrease in the salary and employee benefits budgets for the district's health and safety staff to reflect updated estimates.

Details of the district's 2014-15 capital expenditure revenue sources and spending plans can be found in the Capital Expenditure Budget document as approved by the School Board on April 28, 2014.

The table below shows the budgeted totals of capital expenditure account revenues and expenditures for 2013-14 and 2014-15.

General Fund	2013-14	2014-15		
Capital Expenditure Account	Revised Final Budget	Preliminary Budget	Amount of Change	Percent Change
Revenue	10,149,582	10,942,708	793,126	7.81%
Expenditure	10,374,061	11,665,622	1,291,561	12.45%
Revenue less Expenditure	(224,479)	(722,914)	(498,435)	

Summary – The projected June 30, 2015 reserve for operating capital is a \$507,871 and the reserve for health and safety projects is \$120,072.

FOOD SERVICE FUND

Overview – 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. The School Board is not proposing any price increase for the next 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 will stay at \$3.50. Elementary breakfast is priced at \$1.45, middle school students will paid \$1.50 per breakfast, the per breakfast price for high school students will be \$1.50 and adult will pay \$1.95 per breakfast.

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

Food Service Fund	2013-14 Revised Final Budget	2014-15 Preliminary Budget	Amount of Change	Percent Change
Beginning Fund Balance	2,640,765	2,487,215	(153,550)	
Revenue	10,789,864	10,996,949	207,085	1.92%
Expenditure	10,943,414	11,489,861	546,447	4.99%
Revenue less Expenditure	(153,550)	(492,912)	(339,362)	
Est. Ending Fund Balance	2,487,215	1,994,303	(492,912)	-19.82%
Est. Ending Fund Balance as % of Exp.	22.73%	17.36%		

Revenues (Comparison of 2013-14 to 2014-15) – The preliminary 2014-15 food service revenues are projected at \$11.00 million, which is 1.92 percent or \$207,085 more than the 2013-14 final estimate.

For budget planning, the administration assumes that the state and federal reimbursement rates will remain at the 2013-14 level. Any changes to the reimbursement rates will be incorporated into the district's 2014-15 final budget this fall. The 2014 Legislature approved additional funding to fully pay for breakfast for all kindergarten students and free- and reduced lunches for students who qualify. The total financial impact of these changes is not included in this budget proposal. The administration will make adjustment this fall when the information is available. In addition, the food and nutrition staff are anticipating a slight drop in paying student meals in the 2014-15 school year mainly a result of previous price increase and slow adjustment to the new meal patterns.

The projected net increase is mainly due to a combination of the following factors:

- 1) A net decrease of \$10,543 in state reimbursements. This is mainly due to a projected decrease in reimbursement from the State to support the kindergarten milk program as the district transition from half-day kindergarten to all-day kindergarten in the 2014-15 school year.
- 2) A net increase of \$113,043 in federal aid for the school lunch program. This increase is mainly due to projected increase in the free- and reduced-lunch reimbursements, USDA commodities assistance and cash rebates. The increase in free- and reduced-lunch reimbursements is a result of more students eligible for lunch assistance.
- 3) A projected increase of \$105,424 in sales to student and catering for special functions. Most of the increase is anticipated in a la carte sales.

Expenditures (Comparison of 2013-14 to 2014-15) – The projected expenditures for 2014-15 totaled \$11.49 million. This is \$0.55 million or 4.99 percent more than our 2013-14 revised final budget estimate. The chief reasons for the increase are listed below.

- 1) An increase of \$350,053 in the budgets for food and commodities. This is mainly due to rising food costs, the district's intent to continue to use more fresh fruits and vegetables, whole-grain items and low-fat dairy products.
- 2) A projected increase of \$100,747 in the milk budget as a result of high dairy cost and current year spending trend.
- 3) A net increase of \$187,000 in the budgets for site improvements and equipment; most of increase will be dedicated for equipment replacement and storeroom space and better kitchen access at Parkview Elementary School.

Summary - As a result of the items described above, food service fund expenditures are projected to exceed revenues by \$492,912. The June 30, 2015 projected food service fund balance is \$1.99 million.

COMMUNITY SERVICE FUND

Overview – Revenues in the community service fund are driven by per capita allowances and include four basic categories:

- General community education revenue of \$5.42 per capita;
- Youth service revenue of \$1.00 per capita;
- Early Childhood Family Education revenue of \$120.00 for each 0-5-year-old child (based on 2007 legislation), and
- Home visiting levy revenue of \$1.60 for each 0-5-year-old child.

Besides these four categories of revenues, the district also receives revenues to support programs for adults with disabilities, Adult Basic Education programs, School Readiness programs, Preschool Screening program, aids for non-public schools and youth after-school enrichment program. Another major source of revenue for the community service fund is tuition and fees.

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

Community Service Fund	2013-14 Revised Final Budget	2014-15 Preliminary Budget	Amount of Change	Percent Change
Beginning Fund Balance	1,201,749	981,079	(220,670)	
Revenue	9,736,708	7,317,302	(2,419,406)	-24.85%
Expenditure	9,957,378	7,681,877	(2,275,501)	-22.85%
Revenue less Expenditure	(220,670)	(364,575)	(143,905)	
Est. Ending Fund Balance	981,079	616,504	(364,575)	-37.16%
Est. Ending Fund Balance as % of Exp.	9.85%	8.03%		

Revenues (Comparison of 2013-14 to 2014-15) – The proposed 2014-15 community service fund revenue budget totaled \$7.32 million, a reduction of \$2.42 million over the current year's revised estimate.

There are many factors, both positive and negative, that have contributed to the increase. The major reasons are listed below:

- 1) A reduction of \$2.38 million in tuition revenue from the Kindergarten Plus program. This reduction is a direct result of the district transitioning from a fee-based half-day kindergarten program to all-day free kindergarten.

- 2) A net increase of \$0.17 million in tuition revenues from our School Readiness program, youth and adult enrichment classes, adult with disabilities classes and Early Learning Pathway II tuition payments from Think Small for our preschool classes.
- 3) A reduction of \$99,000 permanent transfer from the general account of the general fund to support the Kindergarten Plus program. The current Kindergarten Plus program will be replaced by an all-day free kindergarten program.

Expenditures (Comparison of 2013-14 to 2014-15) – The proposed 2014-15 expenditure budget for the community service fund totaled \$7.68 million. This is \$2.28 million, or 22.85 percent, less than the final estimate for the current school year.

There are many factors, both positive and negative, that have contributed to the net decrease, however, the main reason for the reduction is closely tied to the elimination of the current Kindergarten Plus program.

The proposed 2014-15 expenditure budget shows a net reduction of \$2.22 million in the budgets for purchased services. Purchased/contracted services budget is closely tied to our program offerings. However, a majority of the decrease is due to the elimination of the current Kindergarten Plus program as the district transitions to an all-day free kindergarten program in the 2014-15 school year. The district's 2013-14 Kindergarten Plus program is offered and managed by the district's community education department; community education department contracts with the district's general fund for kindergarten teachers. Salary and employee benefits for these teachers are reported in the district's general account of the general fund; community education fund reimburses the general account of the general fund for the actual costs. These reimbursements are classified as contracted services in the community education fund.

Summary - As a result of the explanations noted above, community service fund expenditures are projected to exceed revenues by \$364,575. We anticipate that the combined June 30, 2015 community service fund balance will be \$616,504. Of this amount, \$264,673 is restricted/reserved for Adult Basic Education, a negative restricted/reserved balance of \$59,695 for Early Childhood Family Education, a negative restricted/reserved balance of \$35,546 for School Readiness and a restricted/reserved balance of \$2,087 is attributable to community service which includes Preschool Screening and Non-public School Aid. The remaining \$444,985 is restricted/reserved for community education which includes after school youth enrichment and youth development programs, Kindergarten Plus program and adult and youth enrichment programs.

BUILDING CONSTRUCTION FUND

For the 2014-15 school year, the district will continue to maintain the alternative facility – levy account and the Dakota Valley Learning Center 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 FACILITIES – LEVY ACCOUNT

For 2014-15, the School Board adopted an alternative facilities levy of \$6.22 million in December 2013 to fund state-approved major maintenance projects for the 2014-15 school year. A detailed list of all of the 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 budgeted totals of the alternative facilities-levy account revenues, expenditures and fund balances for 2013-14 and 2014-15.

	2013-14	2014-15		
Building Construction Fund	Revised Final	Preliminary	Amount of	Percent
Alternative Facilities - Levy Account	Budget	Budget	Change	Change
Beginning Fund Balance	1,517,875	690,854	(827,021)	
Revenue	6,052,575	6,220,053	167,478	2.77%
Expenditure	6,879,596	6,863,270	(16,326)	-0.24%
Revenue less Expenditure	(827,021)	(643,217)	183,804	
Est. Ending Fund Balance	690,854	47,637	(643,217)	-93.10%
Est. Ending Fund Balance as % of Exp.	10.04%	0.69%		

DAKOTA VALLEY LEARNING CENTER ACCOUNT

In December 2013, the district issued a \$13.71 million Certificates of Participation, Series 2013B to finance the construction of a two-story, 54,000 square-foot learning center. This center, scheduled to open in December 2014, will house the district's Early Childhood Family Education, Early Childhood Special Education and Adult Basic Education (ABE) programs. The name selected for this new building is Dakota Valley Learning Center.

The district established the Dakota Valley Learning Center Account this spring to account for all the financial activities related to the construction of and furnishing for the new building.

The following table shows the budgeted totals of Dakota Valley Learning Center account revenues, expenditures and fund balances for 2013-14 and 2014-15.

	2013-14	2014-15		
Building Construction Fund	Revised Final	Preliminary	Amount of	Percent
Dakota Valley Learning Center Account	Budget	Budget	Change	Change
Beginning Fund Balance	0	6,828,428	6,828,428	
Revenue	13,710,406	0	(13,710,406)	N/A
Expenditure	6,881,978	6,628,022	(253,956)	N/A
Revenue less Expenditure	6,828,428	(6,628,022)	(13,456,450)	
Est. Ending Fund Balance	6,828,428	200,406	(6,628,022)	-97.07%
Est. Ending Fund Balance as % of Exp.	99.22%	3.02%		

Revenues – As mentioned above, funding for the construction and equipping the new building came from the sale of the \$13.71 million Series 2013B, Certificates of Participation, dated December 30, 2013. Proceeds from the sale were placed in a trust account at U.S. Bank, N.A. in St. Paul, Minnesota. The district accounted for the receipt of the proceeds as revenue in the current school year.

Expenditure – The estimated cost of construction, equipment and furnishing totaled \$13.51 million. The architects and construction manager estimated that \$6.83 million will be expended in the current school year. The remaining \$6.63 million will be spent during the first half of the 2014-15 school year.

Summary – The projected June 30, 2015 fund balance for this account is \$200,406.

DEBT SERVICE FUND - REGULAR

Overview – The table below shows the budgeted totals of regular debt service fund revenues, expenditures and fund balances for 2013-14 and 2014-15.

Debt Service Fund - Regular	2013-14 Revised Final Budget	2014-15 Preliminary Budget	Amount of Change	Percent Change
Beginning Fund Balance	3,667,687	3,359,039	(308,648)	
Revenue	16,058,127	16,563,444	505,317	3.15%
Expenditure	16,366,775	16,606,088	239,313	1.46%
Revenue less Expenditure	(308,648)	(42,644)	266,004	
Est. Ending Fund Balance	3,359,039	3,316,395	(42,644)	-1.27%
Est. Ending Fund Balance as % of Exp.	20.52%	19.97%		

Revenues – Revenues for the 2014-15 school year is projected to increase by \$0.51 million, or 3.15 percent, more than the current year. Revenues for the regular debt service fund are directly tied to the district's bond principal and interest payment needs. For the 2014-15 school year, almost 100 percent of the revenue budget comes from property taxes and a very small percentage from state aid in the form of market value homestead and agricultural credits.

Expenditures – The projection for 2014-15 debt service expenditures is \$0.24 million more than our final estimate for 2013-14. As indicated above, these expenditures are based on the district's actual bond principal and interest repayment schedules.

Summary – The projected June 30, 2015 debt service fund balance of \$3.32 million is \$42,644 less than our projection for the current fiscal year.

DEBT SERVICE FUND – OPEB

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

The School Board awarded the sale of \$37.44 million general obligation taxable OPEB bonds in January 2009. The annual principal and interest payments for these bonds are funded by a new OPEB 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 Revised Final Budget	2014-15 Preliminary Budget	Amount of Change	Percent Change
Beginning Fund Balance	477,014	476,287	(727)	
Revenue	2,499,461	2,529,196	29,735	1.19%
Expenditure	2,500,188	2,496,988	(3,200)	-0.13%
Revenue less Expenditure	(727)	32,208	32,935	-4530.26%
Est. Ending Fund Balance	476,287	508,495	32,208	6.76%
Est. Ending Fund Balance as % of Exp.	19.05%	20.36%		

Revenue – The projected revenue for the 2014-15 school year is \$2.53 million. Similar to the regular debt service fund, revenues for the OPEB debt service fund are directly tied to the district's OPEB bond principal and interest payments. Similar to the regular debt service fund, close to 100 percent of the OPEB debt service fund revenues come from property taxes, and a very small percentage from state aid in the form of market value homestead and agricultural credits.

Expenditure – The projected expenditure for the 2014-15 school year totaled \$2.50 million. This represents OPEB bond principal and interest payments for the next school year.

Summary – The projected June 30, 2015 fund balance for this debt service fund is \$508,495.

EXPENDABLE TRUST - SCHOLARSHIP FUNDS

The expendable trust - scholarship funds was established to account for gifts and scholarship contributions to the district. The main sources of income for this fund are donations and interest revenue, which are used to fund the annual awards to recipients selected by the appropriate committees. The table below summarizes the budgets for 2013-14 and 2014-15.

Expendable Trust - Scholarship Funds	2013-14 Revised Final Budget	2014-15 Preliminary Budget	Amount of Change	Percent Change
Beginning Fund Balance	22,616	21,616	(1,000)	
Revenue	0	0	0	N/A
Expenditure	1,000	1,000	0	0.00%
Revenues less Expenditures	(1,000)	(1,000)	0	
Est. Ending Fund Balance	21,616	20,616	(1,000)	-4.63%
Est. Ending Fund Balance as % of Exp.	2161.60%	2061.60%		

AGENCY FUND

The district maintains two agency funds and serves as their fiscal agent. The two agency funds are: 1) District Graduate Credit, and 2) Local Collaborative Time Study (LCTS).

The District Graduate Credit program provides opportunities for our teachers to acquire additional education/credits; credits for successful completion of classes are offered by Hamline University. Program participants are responsible for their cost of attendance. The district does not budget for this fund.

Local Collaborative Time Study funds are federal funds administered at the Dakota County level by a "governing board" of representatives from school districts and local agencies within the county. This board reviews and directs funding for each "collaborating group" within Dakota County. Funds are determined at the federal level based on time study data collected from participating school districts and agencies within Dakota County. The district participates in the time study and serves as its fiscal agent.

At the local level, applications for funds are reviewed by a committee which consists of representatives from local school districts and community groups/agencies. As fiscal agent, the district is responsible for the receipt and disbursements of all LCTS funds and reporting to the governing board.

The table, at the top of the next page, shows budgeted totals of the LCTS agency fund revenues, expenditures and projected fund balances for 2013-14 and 2014-15.

Agency Fund - LCTS	2013-14	2014-15	Amount of Change	Percent Change
	Revised Final Budget	Preliminary Budget		
Beginning Fund Balance	121,290	61,903	(59,387)	
Revenue	73,039	73,769	730	1.00%
Expenditure	132,426	114,180	(18,246)	-13.78%
Revenue less Expenditure	(59,387)	(40,411)	18,976	-31.95%
Est. Ending Fund Balance	61,903	21,492	(40,411)	-65.28%
Est. Ending Fund Balance as % of Exp.	46.75%	18.82%		

The projected revenues and projected expenditures as shown in the table reflect the committee's estimate of funds available from Dakota County and "grants" to be awarded by the committee.

Consistent with generally accepted accounting principles related to the reporting of agency funds, fiscal year-end "fund balance" for this fund will be "reclassified" as account payable.

INTERNAL SERVICE FUND

Overview – The district maintains four separate accounts with its internal service fund. They are:

- Severance Pay (GASB #16)
- Other Post-Employment Benefits (OPEB) Revocable Trust
- Self-Insured Health Plan, and
- Self-Insured Dental Plan

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

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

The table below summarizes budgeted totals of the severance pay (GASB #16) account revenues, expenditures and projected fund balances for 2013-14 and 2014-15.

Internal Service Fund Severance Pay	2013-14	2014-15	Amount of Change	Percent Change
	Revised Final Budget	Preliminary Budget		
Beginning Fund Balance	(4,058,835)	(4,042,835)	16,000	
Revenue	466,000	475,000	9,000	1.93%
Expenditure	450,000	450,000	0	0.00%
Revenue less Expenditure	16,000	25,000	9,000	
Est. Ending Fund Balance	(4,042,835)	(4,017,835)	25,000	-0.62%
Est. Ending Fund Balance as % of Exp.	-898.41%	-892.85%		

INTERNAL SERVICE FUND 22 – OPEB REVOCABLE TRUST

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

The 2014-15 projected revenue includes an estimate of \$500,000 in interest income and/or realized gains and \$668,775 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 account.

It is important to note that the projected fund balances do not include any capital appreciation. Gains and losses will be recognized when realized. The market value of the trust as of April 30, 2014 was \$48.25 million.

The projected expenditure for the 2014-15 school year includes \$880,800 estimated OPEB payments to eligible retirees to be paid from the general account of the general fund and a \$1.40 million School Board approved transfer to the general account of the general fund. As mentioned above, the district is required to report these payments as revenue and expenditure in this internal service account.

The table below shows budgeted totals of the other post-employment benefits revocable trust account revenues, expenditures and projected fund balances for 2013-14 and 2014-15.

Internal Service Fund OPEB Revocable Trust	2013-14	2014-15	Amount of Change	Percent Change
	Revised Final Budget	Preliminary Budget		
Beginning Fund Balance	29,530,308	30,030,308	500,000	
Revenue	1,168,755	1,730,000	561,245	N/A
Expenditure	668,755	2,280,800	1,612,045	N/A
Revenue less Expenditure	500,000	(550,800)	(1,050,800)	
Est. Ending Fund Balance	30,030,308	29,479,508	(550,800)	-1.83%
Est. Ending Fund Balance as % of Exp.	4490.48%	1292.51%		

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 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 for the current school year and our projections for the 2014-15 school year.

	2013-14	2014-15		
Internal Service Fund	Revised Final	Preliminary	Amount of	Percent
Self-Insured Health Plan	Budget	Budget	Change	Change
Beginning Fund Balance	4,527,091	10,127,207	5,600,116	
Revenue	40,100,116	42,400,000	2,299,884	5.74%
Expenditure	34,500,000	37,720,000	3,220,000	9.33%
Revenue less Expenditure	5,600,116	4,680,000	(920,116)	
Est. Ending Fund Balance	10,127,207	14,807,207	4,680,000	46.21%
Est. Ending Fund Balance as % of Exp.	29.35%	39.26%		

Revenues – Projected revenues for the 2014-15 school year totaled \$42.40 million. 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 – Projected expenditures for the 2014-15 school year are estimated to be \$37.72 million. This represents claims paid or to be paid during the year.

Summary – The projected reserve for June 30, 2015 is estimated to be \$10.28 million.

INTERNAL SERVICE FUND 24 – SELF-INSURED DENTAL PLAN

The district uses 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 specialists, assistant administrators, and vehicle technicians.

The following table shows the budgeted totals of the self-insured dental plan revenues, expenditures and reserve balances for 2013-14 and 2014-15.

	2013-14	2014-15		
Internal Service Fund	Revised Final	Preliminary	Amount of	Percent
Self-Insured Dental Plan	Budget	Budget	Change	Change
Beginning Fund Balance	108,935	177,935	69,000	
Revenue	339,000	310,000	(29,000)	-8.55%
Expenditure	270,000	300,000	30,000	11.11%
Revenue less Expenditure	69,000	10,000	(59,000)	
Est. Ending Fund Balance	177,935	187,935	10,000	5.62%
Est. Ending Fund Balance as % of Exp.	65.90%	62.65%		

Revenues – The projected revenues for the 2014-15 school year totaled \$310,000. This represents the district's contributions and employees' share of the premium costs if applicable.

Expenditure – The projected expenditures for the 2014-15 school year totaled \$300,000. This represents claims paid or to be paid during the year.

Summary – The reserve for June 30, 2015 is estimated to be \$187,935.

ORGANIZATION OF THE REPORT

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

- 1) The first section contains general summary information including:
 - a table showing totals of revenues, expenditures and fund balances by fund (page 27);
 - revenues for each fund categorized in four major source categories (pages 28-29);
 - charts depicting the sources of revenues for the general fund and all funds (page 30);
 - tables showing expenditures for each fund categorized in six major object categories (pages 32-33), and
 - charts showing the major objects of expenditures for the general fund and all funds (page 35).
- 2) The second and third sections show more detailed budgets for each fund, listing revenues in each source category (pages 39-42) and expenditures in each object category (pages 45-56).
- 3) The fourth section (pages 59-68) contains additional information related to the district's student enrollment, employee counts, staffing allocations to the schools, and general fund fund balance history.
- 4) The fifth section (pages 71-76) is a glossary with definitions for most of the sources 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, school principals, assistant principals and 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, Char Wemple and other Finance Department staff.

Summary Information

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

Fund	Projected Fund Balance 7/1/2014	2014-15 Revenue Budget	2014-15 Expenditure Budget	Projected Fund Balance 6/30/2015
General Fund				
General Account	N/A	248,238,866	225,249,934	N/A
Special Education Account	N/A	34,803,508	61,722,928	N/A
Quality Compensation Account	N/A	7,098,896	7,416,330	N/A
Pupil Transportation Account	N/A	17,267,212	17,358,119	N/A
Capital Expenditure Account	N/A	10,942,708	11,665,622	N/A
Total General Fund	28,846,137	318,351,190	323,412,933	23,784,394
Food Service Fund	2,487,215	10,996,949	11,489,861	1,994,303
Community Service Fund	981,115	7,317,302	7,681,877	616,540
Total Operating Funds	32,314,467	336,665,441	342,584,671	26,395,237
Building Construction Fund				
Alternative Facilities-Levy Account	690,854	6,220,053	6,863,270	47,637
Dakota Valley Learning Center	6,828,428	-	6,628,022	200,406
Total Building Construction Fund	7,519,282	6,220,053	13,491,292	248,043
Debt Service Fund - Regular	3,359,039	16,563,444	16,606,088	3,316,395
Debt Service Fund - OPEB	476,287	2,529,196	2,496,988	508,495
Total Debt Service Funds	3,835,326	19,092,640	19,103,076	3,824,890
Total Non-Operating Funds	11,354,608	25,312,693	32,594,368	4,072,933
Expendable Trust - Scholarship Funds	21,616	-	1,000	20,616
Total Fiduciary Fund	21,616	-	1,000	20,616
Agency Fund (LCTS)	61,903	73,769	114,180	21,492
Total Agency Fund	61,903	73,769	114,180	21,492
Internal Service Fund				
Severance Pay (GASB #16)	(4,042,835)	475,000	450,000	(4,017,835)
OPEB Revocable Trust	30,030,308	1,730,000	2,280,800	29,479,508
Self-Insured Health Plan	10,127,207	42,400,000	37,720,000	14,807,207
Self-Insured Dental Plan	177,935	310,000	300,000	187,935
Total Proprietary Fund	36,292,615	44,915,000	40,750,800	40,456,815
Grand Total All Funds	80,045,209	406,966,903	416,045,019	70,967,093

* Projected fund balances for June 30, 2014 include all spring budget adjustments to be reviewed by the School Board at its June 9, 2014 meetings and a \$4.0 million performance to budget savings.

SUMMARY OF REVENUES BY SOURCE CATEGORY AND FUND
2012-13 THROUGH 2014-15

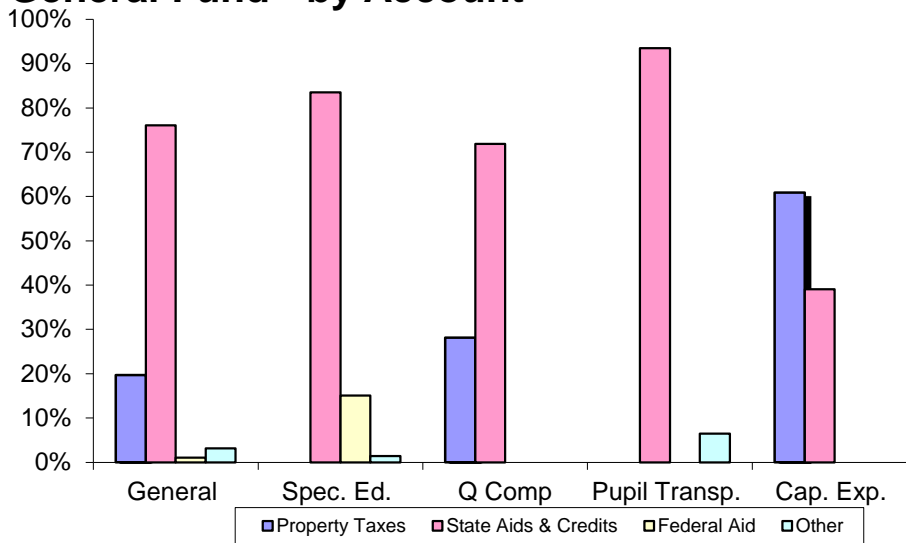
Fund	Source Category	2012-13 Audited Actual	Pct. of Total	2013-14 Final Budget	Pct. of Total	Percent Change	2014-15 Prel. Budget	Pct. of Total	Percent Change
01 & 11	General Account								
	Property Taxes	45,148,377	19.55%	44,722,816	19.49%	-0.94%	48,928,091	19.71%	9.40%
	State Aids & Credits	171,388,662	74.23%	172,621,564	75.25%	0.72%	188,892,662	76.09%	9.43%
	Federal Aid	3,146,322	1.36%	2,794,212	1.22%	-11.19%	2,600,273	1.05%	-6.94%
	Other	11,202,934	4.85%	9,273,998	4.04%	-17.22%	7,817,840	3.15%	-15.70%
	Sub-Total	230,886,296	100.00%	229,412,590	100.00%	-0.64%	248,238,866	100.00%	8.21%
21	Spec. Educ. Account								
	Property Taxes	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	State Aids & Credits	27,001,667	83.40%	27,976,968	83.13%	3.61%	29,061,077	83.50%	3.88%
	Federal Aid	5,031,964	15.54%	5,278,744	15.68%	4.90%	5,242,431	15.06%	-0.69%
	Other	343,268	1.06%	400,000	1.19%	16.53%	500,000	1.44%	25.00%
	Sub-Total	32,376,899	100.00%	33,655,712	100.00%	3.95%	34,803,508	100.00%	3.41%
31	Quality Comp. Account								
	Property Taxes	2,185,723	30.33%	2,071,319	29.33%	-5.23%	1,994,804	28.10%	-3.69%
	State Aids & Credits	5,020,852	69.67%	4,990,676	70.67%	-0.60%	5,104,092	71.90%	2.27%
	Federal Aid	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	Other	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	Sub-Total	7,206,575	100.00%	7,061,995	100.00%	-2.01%	7,098,896	100.00%	0.52%
03	Pupil Transp. Account								
	Property Taxes	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	State Aids & Credits	15,542,872	90.65%	15,870,888	93.96%	2.11%	16,143,712	93.49%	1.72%
	Federal Aid	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	Other	1,603,767	9.35%	1,021,100	6.04%	-36.33%	1,123,500	6.51%	10.03%
	Sub-Total	17,146,640	100.00%	16,891,988	100.00%	-1.49%	17,267,212	100.00%	2.22%
05	Cap. Exp. Account								
	Property Taxes	7,045,540	68.58%	6,772,788	66.73%	-3.87%	6,666,255	60.92%	-1.57%
	State Aids & Credits	3,200,278	31.15%	3,376,794	33.27%	5.52%	4,276,453	39.08%	26.64%
	Federal Aid	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	Other	27,985	0.27%	-	0.00%	-100.00%	-	0.00%	0.00%
	Sub-Total	10,273,803	100.00%	10,149,582	100.00%	-1.21%	10,942,708	100.00%	7.81%
01,11, 21, 31, 03 & 05 General Fund									
	Property Taxes	54,379,640	18.25%	53,566,923	18.03%	-1.49%	57,589,150	18.09%	7.51%
	State Aids & Credits	222,154,331	74.58%	224,836,890	75.66%	1.21%	243,477,996	76.48%	8.29%
	Federal Aid	8,178,286	2.75%	8,072,956	2.72%	-1.29%	7,842,704	2.46%	-2.85%
	Other	13,177,955	4.42%	10,695,098	3.60%	-18.84%	9,441,340	2.97%	-11.72%
	Total General Fund	297,890,213	100.00%	297,171,867	100.00%	-0.24%	318,351,190	100.00%	7.13%

SUMMARY OF REVENUES BY SOURCE CATEGORY AND FUND
2012-13 THROUGH 2014-15

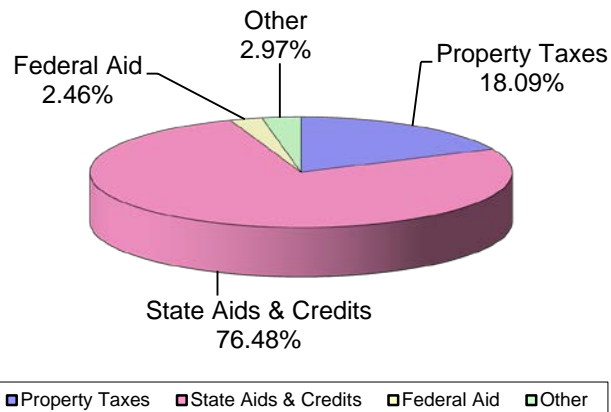
Fund	Source Category	2012-13 Audited	Pct. of Total	2013-14 Final Budget	Pct. of Total	Percent Change	2014-15 Prel. Budget	Pct. of Total	Percent Change
02	Food Service								
	Property Taxes	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	State Aids & Credits	398,037	3.64%	408,998	3.79%	2.75%	398,455	3.62%	-2.58%
	Federal Aid	3,984,706	36.44%	3,895,014	36.10%	-2.25%	4,008,057	36.45%	2.90%
	Other	6,551,005	59.92%	6,485,852	60.11%	-0.99%	6,590,437	59.93%	1.61%
	Total Food Service	10,933,748	100.00%	10,789,864	100.00%	-1.32%	10,996,949	100.00%	1.92%
04	Community Service								
	Property Taxes	1,661,685	17.35%	1,668,302	17.13%	0.40%	1,659,571	22.68%	-0.52%
	State Aids & Credits	2,159,955	22.55%	2,268,371	23.30%	5.02%	2,256,621	30.84%	-0.52%
	Federal Aid	126,816	1.32%	96,715	0.99%	-23.74%	93,915	1.28%	-2.90%
	Other	5,630,449	58.78%	5,703,320	58.58%	1.29%	3,307,195	45.20%	-42.01%
	Total Community Service	9,578,906	100.00%	9,736,708	100.00%	1.65%	7,317,302	100.00%	-24.85%
06 & 15	Building Construction								
	Property Taxes	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	State Aids & Credits	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	Other	6,654,420	100.00%	19,762,981	100.00%	196.99%	6,220,053	100.00%	-68.53%
	Total Building Construction	6,654,420	100.00%	19,762,981	100.00%	196.99%	6,220,053	100.00%	-68.53%
07	Debt Service - Regular								
	Property Taxes	16,489,751	55.92%	16,055,414	99.98%	-2.63%	16,530,744	99.80%	2.96%
	State Aids & Credits	12,913,989	43.79%	2,713	0.02%	-99.98%	2,700	0.02%	-0.48%
	Federal Aid	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	Other	84,781	0.29%	-	0.00%	-100.00%	30,000	0.18%	0.00%
	Total Debt Service - Regular	29,488,520	100.00%	16,058,127	100.00%	-45.54%	16,563,444	100.00%	3.15%
47	Debt Service - OPEB								
	Property Taxes	3,003,752	99.92%	2,499,039	99.98%	100.00%	2,526,776	99.90%	1.11%
	State Aids & Credits	540	0.02%	422	0.02%	-21.88%	420	0.02%	-100.00%
	Other	1,889	0.06%	-	0.00%	-100.00%	2,000	0.08%	0.00%
	Total Debt Service -OPEB	3,006,182	100.00%	2,499,461	100.00%	-16.86%	2,529,196	100.00%	1.19%
08	Trust - Scholarship								
	Other	-	0.00%	-	N/A	0.00%	-	N/A	0.00%
09 & 39	Agency Funds								
	Other	76,721	100.00%	73,039	100.00%	-4.80%	73,769	100.00%	1.00%
20 & 22	Internal Service Funds								
	Other	6,849,383	100.00%	1,634,755	100.00%	-76.13%	2,205,000	100.00%	34.88%
23 & 24	Self-Insured Health/Dental								
	Other	37,827,271	100.00%	40,439,116	100.00%	6.90%	42,710,000	100.00%	5.62%
Grand Total, All Funds									
	Property Taxes	75,534,828	18.78%	73,789,678	18.53%	-2.31%	78,306,241	19.24%	6.12%
	State Aids & Credits	237,626,852	59.07%	227,517,394	57.14%	-4.25%	246,136,192	60.48%	8.18%
	Federal Aid	12,289,809	3.05%	12,064,685	3.03%	-1.83%	11,944,676	2.94%	-0.99%
	Other	76,853,874	19.10%	84,794,161	21.30%	10.33%	70,579,794	17.34%	-16.76%
	Total	402,305,364	100.00%	398,165,918	100.00%	-1.03%	406,966,903	100.00%	2.21%

Revenues by Source Category 2014-15 Budget

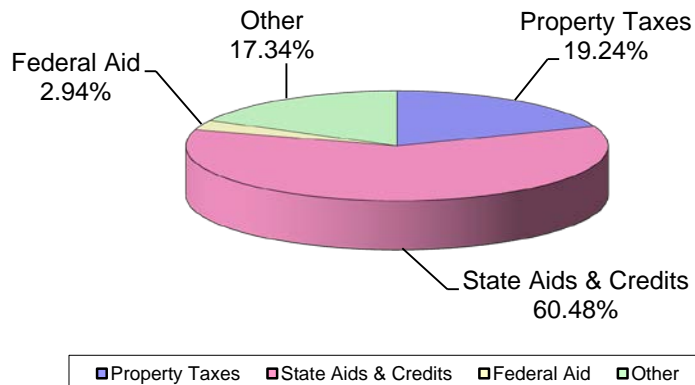
General Fund - by Account



General Fund - Total



All Funds



SUMMARY OF EXPENDITURES BY OBJECT CATEGORY AND FUND
2012-13 THROUGH 2014-15

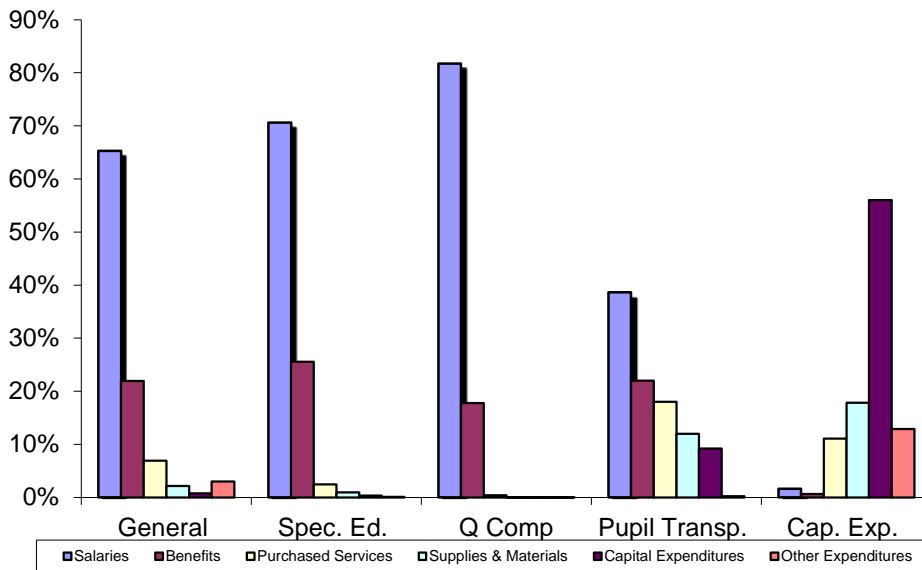
Fund	Object Category	2012-13 Audited Actual	Pct. of Total	2013-14 Final Budget	Pct. of Total	Percent Change	2014-15 Prel. Budget	Pct. of Total	Percent Change
01 & 11	General Account								
	Salaries	135,146,080	64.36%	139,187,425	64.05%	2.99%	147,066,671	65.29%	5.66%
	Benefits	44,326,799	21.11%	47,131,057	21.69%	6.33%	49,392,754	21.93%	4.80%
	Purchased Services	14,961,065	7.12%	15,696,420	7.22%	4.92%	15,568,678	6.91%	-0.81%
	Supplies & Materials	5,259,580	2.50%	6,214,347	2.86%	18.15%	4,849,964	2.15%	-21.96%
	Capital Expenditures	2,356,425	1.12%	2,460,879	1.13%	4.43%	1,661,134	0.74%	-32.50%
	Other Expenditures	7,941,415	3.78%	6,603,877	3.04%	-16.84%	6,710,733	2.98%	1.62%
	Sub-Total	209,991,364	100.00%	217,294,005	100.00%	3.48%	225,249,934	100.00%	3.66%
21	Spec. Educ. Account								
	Salaries	40,271,928	71.02%	42,057,119	70.34%	4.43%	43,587,288	70.62%	3.64%
	Benefits	14,481,805	25.54%	15,117,655	25.29%	4.39%	15,789,020	25.58%	4.44%
	Purchased Services	1,099,319	1.94%	1,581,516	2.65%	43.86%	1,498,939	2.43%	-5.22%
	Supplies & Materials	518,965	0.92%	653,308	1.09%	25.89%	586,772	0.95%	-10.18%
	Capital Expenditures	298,461	0.53%	311,272	0.52%	4.29%	194,822	0.32%	-37.41%
	Other Expenditures	37,097	0.07%	66,087	0.11%	78.15%	66,087	0.11%	0.00%
	Sub-Total	56,707,574	100.00%	59,786,957	100.00%	5.43%	61,722,928	100.00%	3.24%
31	Quality Comp. Account								
	Salaries	5,790,567	82.23%	5,960,072	82.18%	2.93%	6,062,890	81.75%	1.73%
	Benefits	1,175,770	16.70%	1,257,784	17.34%	6.98%	1,318,340	17.78%	4.81%
	Purchased Services	50,454	0.72%	31,800	0.44%	-36.97%	31,300	0.42%	-1.57%
	Supplies & Materials	11,795	0.17%	2,900	0.04%	-75.41%	3,100	0.04%	6.90%
	Capital Expenditures	12,588	0.18%	-	0.00%	-100.00%	400	0.01%	#DIV/0!
	Other Expenditures	938	0.01%	300	0.00%	-68.02%	300	0.00%	100.00%
	Sub-Total	7,042,112	100.00%	7,252,856	100.00%	2.99%	7,416,330	100.00%	2.25%
03	Pupil Transp. Account								
	Salaries	6,536,340	39.97%	6,800,027	39.14%	4.03%	6,703,963	38.62%	-1.41%
	Benefits	3,282,282	20.07%	3,874,003	22.30%	18.03%	3,820,156	22.01%	-1.39%
	Purchased Services	2,633,644	16.11%	3,013,250	17.34%	14.41%	3,121,600	17.98%	3.60%
	Supplies & Materials	1,967,154	12.03%	2,015,400	11.60%	2.45%	2,074,400	11.95%	2.93%
	Capital Expenditures	1,918,582	11.73%	1,648,500	9.49%	-14.08%	1,596,000	9.19%	-3.18%
	Other Expenditures	13,899	0.08%	22,500	0.13%	61.88%	42,000	0.24%	86.67%
	Sub-Total	16,351,900	100.00%	17,373,680	100.00%	6.25%	17,358,119	100.00%	-0.09%
05	Cap. Exp. Account								
	Salaries	273,367	2.90%	196,771	1.90%	-28.02%	186,516	1.60%	-5.21%
	Benefits	117,152	1.24%	67,153	0.65%	-42.68%	71,240	0.61%	6.09%
	Purchased Services	2,416,630	25.67%	2,275,349	21.93%	-5.85%	1,288,473	11.05%	-43.37%
	Supplies & Materials	2,047,732	21.75%	2,873,613	27.70%	40.33%	2,078,048	17.81%	-27.69%
	Capital Expenditures	3,181,592	33.79%	3,705,710	35.72%	16.47%	6,536,562	56.03%	76.39%
	Other Expenditures	1,378,972	14.65%	1,255,465	12.10%	-8.96%	1,504,783	12.90%	19.86%
	Sub-Total	9,415,445	100.00%	10,374,061	100.00%	10.18%	11,665,622	100.00%	12.45%
01, 11, 21, 31, 03 & 05	General Fund								
	Salaries	188,018,282	62.78%	194,201,414	62.23%	3.29%	203,607,328	62.96%	4.84%
	Benefits	63,383,808	21.16%	67,447,652	21.61%	6.41%	70,391,510	21.77%	4.36%
	Purchased Services	21,161,112	7.07%	22,598,335	7.24%	6.79%	21,508,990	6.65%	-4.82%
	Supplies & Materials	9,805,225	3.27%	11,759,568	3.77%	19.93%	9,592,284	2.97%	-18.43%
	Capital Expenditures	7,767,649	2.59%	8,126,361	2.60%	4.62%	9,988,918	3.09%	22.92%
	Other Expenditures	9,372,321	3.13%	7,948,229	2.55%	-15.19%	8,323,903	2.57%	4.73%
	Total General Fund	299,508,396	100.00%	312,081,559	100.00%	4.20%	323,412,933	100.00%	3.63%

SUMMARY OF EXPENDITURES BY OBJECT CATEGORY AND FUND
2012-13 THROUGH 2014-15

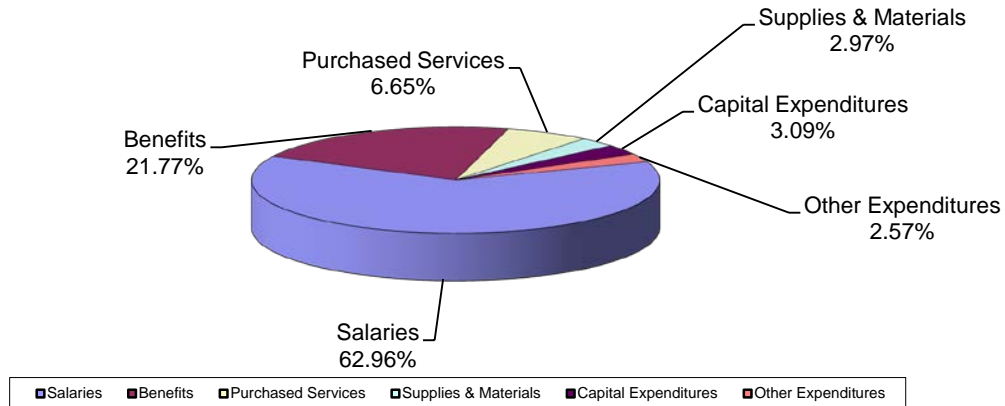
Fund	Object Category	2012-13 Audited Actual	Pct. of Total	2013-14 Final Budget	Pct. of Total	Percent Change	2014-15 Prel. Budget	Pct. of Total	Percent Change
02	Food Service								
	Salaries	3,952,881	36.40%	4,007,483	36.62%	1.38%	3,964,695	34.51%	-1.07%
	Benefits	1,098,092	10.11%	1,271,074	11.61%	15.75%	1,304,856	11.36%	2.66%
	Purchased Services	436,610	4.02%	496,235	4.53%	13.66%	495,504	4.31%	-0.15%
	Supplies & Materials	5,206,884	47.95%	4,779,122	43.67%	-8.22%	5,148,306	44.81%	7.72%
	Capital Expenditures	150,934	1.39%	375,000	3.43%	148.45%	562,000	4.89%	49.87%
	Other Expenditures	13,387	0.12%	14,500	0.13%	8.32%	14,500	0.13%	0.00%
	Total Food Service	10,858,789	100.00%	10,943,414	100.00%	0.78%	11,489,861	100.00%	4.99%
04	Community Service								
	Salaries	4,713,690	48.49%	4,765,202	47.86%	1.09%	4,719,279	61.43%	-0.96%
	Benefits	1,467,645	15.10%	1,429,934	14.36%	-2.57%	1,410,879	18.37%	-1.33%
	Purchased Services	3,111,452	32.00%	3,281,050	32.95%	5.45%	1,057,908	13.77%	-67.76%
	Supplies & Materials	384,979	3.96%	423,692	4.26%	10.06%	426,088	5.55%	0.57%
	Capital Expenditures	40,222	0.41%	52,500	0.53%	30.53%	62,303	0.81%	18.67%
	Other Expenditures	3,792	0.04%	5,000	0.05%	31.84%	5,420	0.07%	8.40%
	Total Community Service	9,721,780	100.00%	9,957,378	100.00%	2.42%	7,681,877	100.00%	-22.85%
06 & 15	Building Construction								
	Salaries	78,647	1.31%	81,369	0.59%	3.46%	83,810	0.62%	3.00%
	Benefits	36,512	0.61%	37,533	0.27%	2.80%	38,768	0.29%	3.29%
	Purchased Services	462,667	7.70%	1,335,708	9.71%	188.70%	952,279	7.06%	-28.71%
	Supplies & Materials	3,235	0.05%	-	0.00%	-100.00%	-	0.00%	N/A
	Capital Expenditures	5,428,750	90.33%	12,306,964	89.43%	126.70%	12,416,435	92.03%	0.89%
	Other Expenditures	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	Total Building Construction	6,009,810	100.00%	13,761,574	100.00%	128.99%	13,491,292	100.00%	-1.96%
07	Debt Service - Regular								
	Other	17,495,552	100.00%	16,366,775	100.00%	-6.45%	16,606,088	100.00%	1.46%
47	Debt Service - OPEB								
	Other	3,003,488	0.00%	2,500,188	100.00%	100.00%	2,496,988	100.00%	-0.13%
08	Expendable Trust - Scholarship								
	Other	1,000	100.00%	1,000	100.00%	0.00%	1,000	100.00%	0.00%
09 & 39	Agency Funds								
	Salaries	27,653	32.54%	24,000	18.12%	-13.21%	12,000	10.51%	-50.00%
	Benefits	4,078	4.80%	3,626	2.74%	-11.09%	1,880	1.65%	-48.15%
	Purchased Services	53,243	62.66%	104,600	78.99%	96.46%	100,100	87.67%	-4.30%
	Supplies & Materials	-	0.00%	200	0.15%	100.00%	200	0.18%	0.00%
	Total Agency Funds	84,975	100.00%	132,426	100.00%	55.84%	114,180	100.00%	-13.78%
20 & 22	Internal Service								
	Benefits	6,983,674	21.01%	1,118,755	3.22%	-83.98%	2,730,800	7.18%	144.09%
	Perm. Transf. from Other Funds	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	Total Internal Service	6,983,674	21.01%	1,118,755	3.22%	-83.98%	2,730,800	7.18%	144.09%
23 & 24	Health & Dental								
	Benefits	33,247,102	100.00%	34,770,000	100.00%	4.58%	38,020,000	100.00%	9.35%
	Perm. Transf. from Other Funds	-	0.00%	-	0.00%	0.00%	-	0.00%	0.00%
	Total Internal Service	33,247,102	100.00%	34,770,000	100.00%	4.58%	38,020,000	100.00%	9.35%
Grand Total, All Funds									
	Salaries	196,791,153	50.86%	203,079,468	50.56%	3.20%	212,387,112	51.05%	4.58%
	Benefits	106,220,911	27.45%	106,078,574	26.41%	-0.13%	113,898,693	27.38%	7.37%
	Purchased Services	25,225,084	6.52%	27,815,928	6.93%	10.27%	24,114,781	5.80%	-13.31%
	Supplies & Materials	15,400,324	3.98%	16,962,582	4.22%	10.14%	15,166,878	3.65%	-10.59%
	Capital Expenditures	13,387,554	3.46%	20,860,825	5.19%	55.82%	23,029,656	5.54%	10.40%
	Other Expenditures	29,889,539	7.73%	26,835,692	6.68%	-10.22%	27,447,899	6.60%	2.28%
	Total	386,914,565	100.00%	401,633,069	100.00%	3.80%	416,045,019	100.00%	3.59%

Expenditures by Object Category 2014-15 Budget

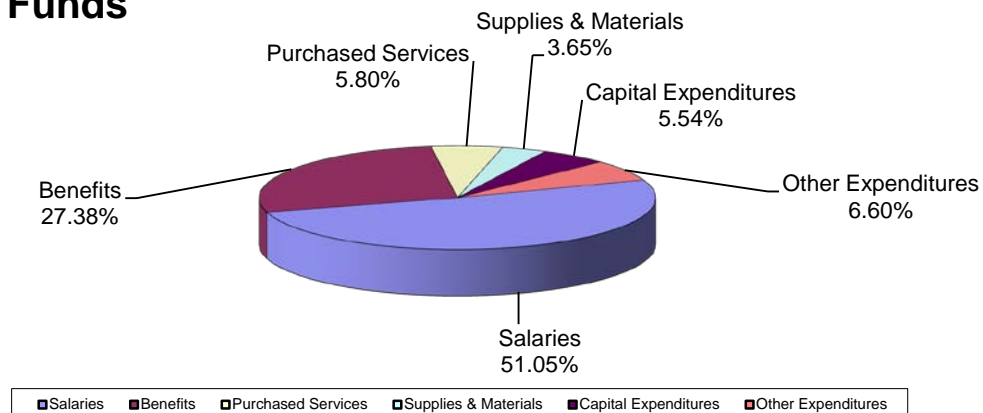
General Fund - by Account



General Fund - Total



All Funds



Revenue Budget Schedules

REVENUE BY SOURCE

SRC DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
GENERAL FUND/General Account			
001 Maintenance Levies	37,213,967.35	37,053,857	41,534,681
003 Delinquent Taxes	332,555.09	221,201	300,000
005 Reemployment Insurance Levy	605,396.00	309,627	59,964
009 Fiscal Disparity	6,794,928.00	6,588,131	6,483,446
010 County Apportionment	564,112.38	550,000	550,000
019 Misc. County Tax Revenue	41,854.80	-	-
020 Property Tax Shift	(404,436.47)	-	-
021 Revenue from Other Minn. Sch. Dist.	16,224.99	11,800	15,000
040 Tuition	44,410.45	41,784	45,000
041 Driver Education - Fees	481,506.00	487,000	487,000
050 Fees	755,004.45	367,823	295,918
051 Cocurr. Athletic Participation Fees	912,343.75	972,000	985,700
052 Student Parking Fees	346,719.57	376,000	363,000
053 Cocurr. Fine Arts Participation Fees	175,350.00	158,222	182,670
060 Admissions	682,363.60	710,300	687,280
090 Administration Fees	2,033.22	1,200	2,400
092 Interest Earnings	95,051.09	80,000	100,000
095 Advertising Revenue	51,175.00	32,000	17,500
096 Gifts & Bequests	1,453,143.03	1,216,097	628,050
097 Health Partners Rebate	489,730.56	-	-
099 Miscellaneous Local Revenues	5,208,436.02	4,575,762	2,389,836
201 Endowment Fund Apportionment	820,170.64	750,000	750,000
211 General Education Aid	160,217,007.45	164,682,504	180,656,875
212 General Aid - Extended Day/Year	1,752,796.96	1,820,107	1,851,367
213 Shared Time Aid	43,045.76	53,076	53,076
214 Literacy Incentive Aid	1,664,122.26	1,703,820	1,703,820
227 Abatement Aid	4,908.20	160,243	-
234 Mkt Value Homestead & Agric Credit	2,821.39	1,930	1,930
258 Other State Credits	914.31	1,121	1,121
299 Aid Adj for Property Tax Shift	404,436.47	-	-
300 State Aids & Grants	5,716,256.09	2,740,541	3,155,976
363 Transition Disabled Aid	534,213.98	553,852	567,543
370 Misc. State Revenue - MN Dept of Educ.	227,968.81	154,370	150,954
400 Federal Aids	2,931,874.31	2,740,792	2,546,853
500 Fed Aid Direct	214,447.91	53,420	53,420
599 Miscellaneous Federal Direct Aid	-	-	-
620 Resale - Nontaxable	99,919.45	46,961	55,718
621 Resale - Taxable	351,129.39	188,049	153,768
622 Sale of Materials	9,849.14	9,000	9,000
624 Sale of Equipment	3,122.23	-	-
625 Insurance Recovery	25,422.46	-	-
649 Permanent Transfer from Other Fund	-	-	1,400,000
Total	230,886,296.09	229,412,590	248,238,866
GENERAL FUND/Special Education Account			
071 Medical Assistance Claims	268,387.37	400,000	500,000
096 Gifts & Bequests	10,291.50	-	-
099 Miscellaneous Local Revenues	63,796.48	-	-
211 Gen. Educ./Compensatory Education Aid	130,035.36	219,329	191,131
360 State Aid for Special Education	21,896,628.04	22,322,007	22,871,580
361 Special Education Excess Costs Aid	4,682,139.22	4,663,270	4,521,685
367 Alternative Delivery Program Aid	292,864.08	287,607	425,996
368 Cross Subsidy Reduction Aid	-	484,755	1,050,685
400 Federal Aids	5,031,964.26	5,278,744	5,242,431
620 Resale - Nontaxable	793.00	-	-
Total	32,376,899.31	33,655,712	34,803,508

REVENUE BY SOURCE

SRC DESCRIPTION		2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
GENERAL FUND/Quality Compensation Account				
001	Maintenance Levies	2,185,723.00	2,071,319	1,994,804
300	State Aid	5,020,851.66	4,990,676	5,104,092
	Total	7,206,574.66	7,061,995	7,098,896
GENERAL FUND/Pupil Transportation Account				
050	Fees	1,112,006.58	960,000	1,087,500
096	Gifts & Bequests	1,000.00	-	-
099	Misc Rev from Local Sources	828.36	1,100	-
211	General Education Aid for Transportation	7,893,000.09	8,058,429	7,981,785
300	State Aid - Non-Public Transportation	424,202.57	315,188	440,338
360	State Aid - Special Education Transp.	6,913,693.20	7,190,424	7,368,171
364	Bus Depreciation Aid	311,976.37	306,847	353,418
624	Sale of Equipment	399,250.00	-	-
625	Insurance Recovery	90,682.49	60,000	36,000
	Total	17,146,639.66	16,891,988	17,267,212
GENERAL FUND/Capital Expenditure Account				
001	Maintenance Levies	7,045,540.00	6,772,788	6,666,255
096	Gifts & Bequests	25,000.00	-	-
099	Miscellaneous Local Revenues	2,985.00	-	-
211	Gen Educ Aid for Capital Expenditures	3,200,277.80	3,376,794	4,276,453
624	Sale of Equipment	-	-	-
	Total	10,273,802.80	10,149,582	10,942,708
FOOD SERVICE FUND				
092	Interest Earnings	1,464.54	1,500	1,500
096	Gifts & Bequests	-	-	-
099	Miscellaneous Local Revenues	19,268.16	-	-
300	State Aids & Grants	398,037.39	408,998	398,455
471	Federal School Lunch Program	779,896.93	739,897	714,562
472	Federal Special Assistance	1,972,339.37	1,992,062	2,066,040
473	Commodity Cash Rebate Program	107,682.96	107,000	120,000
474	Commodity Distribution Prog.-Fed.	608,832.61	542,000	600,000
475	Special Milk Program-Federal	3,373.37	1,474	-
476	School Breakfast Program-Federal	512,580.92	512,581	507,455
601	Food Service Sales to Pupils	6,227,423.21	6,222,013	6,307,437
606	Food Service Sales to Adults	114,954.65	102,339	101,500
608	Special Function Food Sales	185,740.77	160,000	180,000
624	Sale of Equipment	2,153.54	-	-
	Total	10,933,748.42	10,789,864	10,996,949
COMMUNITY SERVICE FUND				
001	Maintenance Levies	1,433,058.25	1,445,556	1,449,356
003	Delinquent Taxes	10,952.97	6,960	10,000
009	Fiscal Disparity	201,904.00	215,786	200,215
020	Property Tax Shift	15,769.73	-	-
021	Revenue from Other Minn. Sch. Dist.	36,410.00	37,905	38,915
040	Tuition	4,463,231.76	4,339,688	2,015,784
050	Fees	267,708.20	513,725	516,300
060	Admission	16,105.95	15,824	14,865

REVENUE BY SOURCE

SRC DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
061 Admission - Taxable	8,296.30	4,440	8,234
092 Interest Earnings	709.56	-	-
093 Facility Rental	503,127.09	475,385	481,893
094 Facility Labor	62,876.75	41,759	41,611
095 Advertising	15,455.00	16,452	16,300
096 Gifts & Bequests	11,425.59	9,706	13,381
099 Miscellaneous Local Revenues	126,126.24	114,843	153,509
211 Gen Ed Aid	-	-	-
227 Abatement Aid	884.53	3,157	-
234 Mkt Value Homestead & Agric Credit	223.27	167	165
258 Other State Credits	72.35	115	115
299 State Aid Adj for Property Tax	(15,769.73)	-	-
300 State Aids & Grants	1,922,530.58	1,961,053	1,923,981
301 Non Public School Aid	252,014.48	303,879	332,360
400 Federal Aids	126,815.98	96,715	93,915
620 Resale - Nontaxable	7,346.50	7,180	5,403
621 Resale	25.20	1,000	1,000
649 Permanent Transfers from Other Funds	111,605.07	125,413	-
Total	9,578,905.62	9,736,708	7,317,302

ALTERNATIVE FACILITIES-LEVY ACCOUNT FUND 15

099 Miscellaneous Local Revenues	16,520.00	31,900	-
649 Permanent Transfers from Other Funds	6,637,900.00	6,020,675	6,220,053
Total	6,654,420.00	6,052,575	6,220,053

DOKATA VALLEY LEARNING CENTER FUND 06

635 Proceeds-Certificate of Participation	-	13,710,406	-
Total	-	13,710,406	-

DEBT SERVICE FUND 07 - REGULAR

001 Maintenance Levies	14,353,118.44	13,911,757	14,454,430
003 Delinquent Taxes	113,639.18	66,978	90,000
009 Fiscal Disparity	2,022,993.00	2,076,679	1,986,314
092 Interest Earnings	84,781.03	-	30,000
234 Mkt Value Homestead & Agric Credit	2,237.39	1,611	1,600
258 Other State Credits	725.08	1,102	1,100
631 Sale of Bonds	12,911,026.25	-	-
Total	29,488,520.37	16,058,127	16,563,444

DEBT SERVICE FUND 47 - OPEB

001 Maintenance Levies	2,619,795.65	2,165,377	2,208,313
003 Delinquent Taxes	15,077.64	10,425	15,000
009 Fiscal Disparity	368,879.00	323,237	303,463
092 Interest Earnings	1,889.34	-	2,000
234 Mkt Value Homestead & Agric Credit	407.95	251	250
258 Other State Credits	132.21	171	170
Total	3,006,181.79	2,499,461	2,529,196

REVENUE BY SOURCE

SRC DESCRIPTION		2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
EXPENDABLE TRUST FUND 08				
Scholarship Funds				
092	Interest Earnings	-	-	-
	Total	-	-	-
TRUST FUND 18				
Employees Flexible Spending Plan				
099	Miscellaneous Local Revenues	1,557,304.16	-	-
	Total	1,557,304.16	-	-
AGENCY FUND 09				
District Graduate Credits				
040	Tuition	3,682.50	-	-
	Total	3,682.50	-	-
AGENCY FUND 39 - LCTS				
Local Collaborative Time Study				
099	Miscellaneous Local Revenues	73,038.00	73,039	73,769
	Total	73,038.00	73,039	73,769
INTERNAL SERVICE FUND 20				
Severance Pay (GASB #16)				
092	Interest Earnings	34,036.37	16,000	25,000
099	Miscellaneous Local Revenues	683,387.70	450,000	450,000
	Total	717,424.07	466,000	475,000
INTERNAL SERVICE FUND 22				
OPEB Revocable Trust				
091	Unrealized Market Value Appreciation	2,138,730.84	-	-
092	Interest Earnings	930,011.35	500,000	850,000
614	Contribution to OPEB Revocable Trust	3,063,216.60	668,755	880,000
	Total	6,131,958.79	1,168,755	1,730,000
SELF-INSURED HEALTH PLAN FUND 23				
099	Miscellaneous Local Revenues	36,788,832.27	40,100,116	42,400,000
649	Permanent Transfers from Other Funds	706,518.00	-	-
	Total	37,495,350.27	40,100,116	42,400,000
SELF-INSURED DENTAL PLAN FUND 24				
099	Miscellaneous Local Revenues	331,921.19	339,000	310,000
	Total	331,921.19	339,000	310,000

Expenditure Budget Schedules

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
GENERAL FUND/General Account			
110 Administrators Salary	2,332,640	2,512,262	2,462,461
111 School Board Salary	43,786	43,786	43,786
112 Supervisor Salary	595,153	701,206	692,692
114 Principal Salary	5,473,174	5,656,111	6,080,956
115 Assistant Administrator	666,640	554,613	462,571
116 Dean	311,547	212,587	220,176
132 Literary/RTI Lead Teacher	700,399	814,231	689,408
134 Kindergarten Teachers Salary	4,603,656	4,423,702	5,723,377
135 Cultural Liaison	453,377	475,200	471,485
139 Vocational Teachers Salary	2,424,082	2,523,233	2,656,688
140 Teachers Salary	84,195,286	87,116,506	91,061,073
141 Instructional Clerk Salary	3,226,905	3,225,562	3,772,619
143 Licensed Instruct. Support	44,711	45,952	47,147
144 Non Licensed-Instructional Support	4,793	5,779	5,779
145 Substitute Teachers Salary	2,031,144	2,527,309	3,927,905
146 Nurses Salary	1,274,615	1,265,245	1,333,579
147 Nurse Substitute Salary	54,639	88,860	88,860
148 Private Duty Nurse Salary	9,445	1,000	1,000
150 Guidance Counselors Salary	2,042,778	2,140,437	2,031,347
152 Librarian Salary	1,720,744	1,785,266	1,747,913
154 Instructional Trainers	637,363	478,511	489,601
156 Social Worker	858,212	876,955	922,766
159 Building Chief Salary	1,924,628	2,003,186	2,062,649
160 Mail/Warehouse Truck Drivers Salary	273,458	278,423	284,030
162 Campus Security Specialists	177,670	198,418	203,655
165 Non Supervisory Special Staff	1,447,594	1,494,979	1,511,395
166 Crossing Guard Salary	8,311	8,034	8,034
170 Other Classified Salary	158,787	202,599	163,719
171 Secretarial/Clerical Salary	4,947,610	5,006,871	5,213,863
172 Secretarial/Clerical Substitute Salary	76,794	95,859	108,849
173 Custodial Salary	5,684,524	5,981,742	6,051,327
174 Custodial Aides Salary	56,339	58,605	61,204
178 Lunchroom Supervision & Cleanup Salary	(543,566)	(543,566)	(543,566)
180 Overtime	83,674	90,241	89,423
181 Cocurricular Salary - Licensed	2,324,078	3,211,447	3,241,437
182 Cocurricular Non Licensed	1,467,351	223,965	231,682
183 Stipend-Licensed	2,408,516	2,835,026	2,861,724
184 Non Licensed Timesheets	2,615	1,640	1,640
185 Special Assignment - Non Licensed	299,484	71,984	88,877
186 Personal Days/Longevity Pay	203,404	184,000	184,000
191 Sick Leave and Severance Pay	553,840	450,000	450,000
195 Inter Dept. Salary Chargeback	(449,686)	(462,697)	(469,327)
210 FICA/Medicare	9,908,603	10,615,207	11,225,038
214 PERA (Public Employee Retire Assn)	1,473,950	1,533,124	1,600,644
218 TRA (Teacher Retirement Assn)	7,329,027	8,224,403	9,327,344
220 Employee Insurance - Dental	1,328,964	1,304,078	1,318,071
225 Employee Insurance - Health	19,178,423	21,318,726	21,838,608
230 Employee Insurance - Life	66,518	67,319	72,707
250 Tax Sheltered Annuities	1,015,491	1,159,895	1,263,914
251 Tax Advantage Employer-Sponsored Hlth Arrangement	350,851	586,229	578,362
252 OPEB - Up to or Equal to ARC	2,825,315	1,047,512	1,063,715
270 Workers' Compensation - Premiums	878,098	883,333	922,776
271 Workers' Compensation - Claims	43	-	-

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
280 Unemployment Compensation	79,567	405,000	200,000
295 Inter Dept. Emp. Benefits Chargeback	(220,637)	(179,495)	(179,495)
299 Other Employee Benefits	4,138	57,500	54,000
301 Advertising Expense	15,164	21,233	17,976
302 Auditing Fees	55,650	65,000	65,000
303 Contracted Printing	52,872	101,691	66,784
304 Laundry/Dry Cleaning	4,056	3,343	3,352
305 Contracted Services	2,026,132	2,499,159	2,346,884
306 Legal Fees	56,032	150,706	149,293
307 Snow Removal	428,524	357,000	393,900
308 Printing Chargeback	191,945	308,946	278,051
309 Architects	28,667	3,081	1,000
310 Benefits Consulting Services	52,687	75,000	75,000
313 Federal Sub Award, under \$25,000	100,311	98,397	102,765
314 Federal Sub Award, over \$25,000	71,046	75,887	69,368
315 Merchant Account Fees	46,660	48,000	92,000
316 Data Processing	456,289	490,000	490,000
320 Communication Services - Telephone	214,710	260,851	250,779
329 Postage	154,976	244,411	170,740
330 Electricity	2,756,464	2,667,885	2,953,606
331 Heating Fuel	875,911	1,065,583	1,137,793
332 Rubbish Removal	201,161	201,735	209,066
333 Water & Sewage	413,182	417,889	428,619
340 Liability Insurance	210,728	294,000	294,000
341 Property Insurance	387,365	487,771	487,771
342 Vehicle Insurance	13,139	13,139	13,139
350 Contract Repairs	772,868	1,163,152	843,797
351 Contract Repair - Electrical	40,218	44,425	45,314
352 Contract Repair - EMS	22,360	16,830	17,167
353 Contract Repair - Grounds	65,733	68,105	69,467
355 Contract Repair - Mechanical	10,282	20,767	12,000
358 Contract Repair - Vehicles	28,580	43,600	43,212
360 Transp Contract w/Public/Private Carriers	22,764	2,000	-
365 Transportation Chargeback	1,020,853	901,081	891,538
366 Travel, Conventions and Conferences	470,717	631,390	608,463
368 Out of State Travel	6,419	4,406	6,940
369 Entry Fees/Student Travel	1,311,582	866,496	867,532
370 Rental and Leases	169,075	170,857	149,771
390 Payments for Educ to MN Sch Dist	1,406,216	1,630,000	1,630,000
393 Special Education Contract Services-Pupil	24,929	45,640	45,640
394 Payment for Education to Other Agencies	284,304	21,500	21,500
395 Inter Dept. Admin. Service Chargeback	(135,155)	(176,467)	(174,467)
398 Inter Dept. Misc. Service Chargeback	(238,282)	(439,835)	(439,835)
401 General Supplies	1,660,637	1,797,839	1,408,347
402 Software	99,507	140,409	93,876
403 Resale Supplies	330,221	240,279	211,357
404 Subscription & Professional Books	94,609	112,701	(3,665)
405 Fundraiser Materials & Supplies	69,775	55,000	57,000
407 Graphics/Copier Charges	-	(90,000)	(90,000)
409 Supplies - Repairs	37,204	103,597	57,260
410 Supplies - Audio Visual Equip.	9,314	950	950
411 Supplies - Buildings	162,506	208,080	212,242
412 Supplies - Custodial Cleaning	323,390	403,184	409,488
413 Supplies - Electrical	16,267	26,850	25,000
414 Supplies - Oper. Grounds	106,400	98,434	100,403
415 Supplies - Laundry	-	2,000	-
416 Supplies - Lighting	59,413	63,408	64,543
417 Supplies - Mechanical	115,556	150,120	125,000
418 Supplies - Pool	47,189	66,771	68,106

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
419 Supplies - Oper. Vehicles	33,673	46,531	42,672
421 Supplies - EPI Pen	-	3,500	3,500
430 Instructional Supplies	1,458,454	1,967,344	1,319,462
433 Individualized Instructional Supplies	46,321	56,161	52,161
440 Fuels - Stored for Heating	496	15,000	15,300
441 Fuel - Vehicles	78,326	144,155	132,759
442 Fuel - Generators	27,889	51,421	50,410
460 Textbooks and Workbooks	90,769	152,061	111,770
461 Standardized Tests	209,141	262,504	277,490
470 Library Books	103,631	106,324	77,529
490 Food-Instructional Materials	37,399	10,835	10,415
492 Food & Beverages for Meetings	26,113	18,889	16,589
499 Warehouse Inventory Adjustment	15,211	-	-
510 Site/Grounds Acquisition/Improvement	21,799	441,889	17,900
520 Building Acquisition/Construction/Improvement	28,575	76,399	32,931
530 Equipment - Purchased or Leased	160,882	158,548	100,388
535 Capital Leases	-	-	-
555 Technology Equipment	2,089,369	1,728,243	1,437,158
556 Major Software Purchase	-	-	-
580 Principal on Capital Lease, Installment	33,962	36,572	54,960
581 Interest on Capital Lease, Installment	21,838	19,228	17,797
589 Lease Transactions/Installment	-	-	-
740 Loans, Interest	(17,934)	-	-
790 Other Debt Service	-	-	-
820 Dues and Memberships	228,708	246,439	280,486
821 Software License Fees	163,226	211,350	210,194
895 Indirect Cost Chargeback	-	-	-
898 Scholarships	289,875	-	-
899 Miscellaneous Expenditures	(178,484)	-	-
910 Perm. Transfers to Other Funds	7,456,023	6,146,088	6,220,053
Total	208,683,254	216,131,657	223,980,244

GENERAL FUND/Magnet Program

140 Teachers Salary	316,274	304,491	316,422
141 Instructional Clerk Salary	11,695	11,865	12,445
145 Substitute Teachers Salary	1,555	3,500	-
183 Stipend - Licensed	6,041	2,500	-
210 FICA/Medicare	23,742	24,661	25,158
214 PERA (Public Employee Retire Assn)	848	860	902
218 TRA (Teacher Retirement Assn)	21,389	21,735	23,732
220 Employee Insurance - Dental	3,557	3,627	3,700
225 Employee Insurance - Health	56,099	54,478	50,417
230 Employee Insurance - Life	117	117	114
250 Tax Sheltered Annuities	1,105	1,300	1,600
270 Workers' Compensation - Premiums	1,591	1,448	1,447
280 Reemployment Compensation	-	-	-
305 Contracted Services	5,732	2,800	-
308 Printing Chargeback	5,289	5,000	-
313 Federal Sub Award, under \$25,000	-	-	-
314 Federal Sub Award, over \$25,000	-	-	-
329 Postage	309	1,000	-
360 Transp Contract w/Public/Private Carriers	851,434	720,791	833,753
366 Travel, Conventions and Conferences	1,165	2,175	-
401 Gen Supplies	-	-	-
430 Instructional Supplies	170	-	-
Total	1,308,110	1,162,348	1,269,690

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
GENERAL FUND/Special Education Account			
110 Administrators Salary	147,333	150,280	154,788
112 Supervisor Salary	596,968	600,350	618,361
115 Assistant Administrator	65,189	91,991	94,751
133 DAPE Specialist	1,001,169	1,047,877	1,089,407
135 Cultural Liaison	28,800	29,376	29,964
136 Special Education Teachers Salary	15,985,886	16,981,591	18,443,228
138 Interpreter for Deaf	357,993	423,845	574,739
140 Teachers Salary	643,641	1,035,666	1,013,574
142 Substitute - Non-licensed Classroom Support	437,210	263,000	263,000
143 Licensed Instructional Support Personnel	767,154	774,940	364,173
144 Classroom Support-Non Licensed	38,200	38,799	40,035
145 Substitute Teachers Salary	422,989	313,500	363,500
146 Nurses Salary	179,671	185,255	182,431
148 Private Duty Nurse Salary	165,256	162,621	161,919
149 Occupational Therapist Salary	1,615,176	1,764,884	1,815,656
151 Psychologist Salary	2,059,359	2,215,817	2,186,569
153 Due Process - IEP Facilitator	45,578	47,528	48,518
154 Instructional Trainer	75,229	77,268	79,277
155 One-to-One Paraprofessional	1,009,892	1,280,805	1,214,404
156 Social Worker	129,859	144,245	150,120
157 Speech/Language Pathologist	4,696,096	4,734,156	4,793,098
158 Physical Therapist	191,073	198,143	185,002
161 Paraprofessional	7,682,179	7,690,006	7,751,145
165 Non Supervisory Special Staff	124,667	126,071	129,853
171 Secretarial/Clerical Salary	1,072,661	1,079,693	1,069,724
173 Custodial	-	408	-
181 Cocurricular Salary	2,000	2,250	2,136
183 Stipend-Licensed	341,100	301,559	386,186
184 Non-Licensed Timesheets	299,811	295,195	381,730
191 Sick Leave and Severance Pay	89,787	-	-
210 FICA/Medicare	2,913,326	3,216,228	3,327,034
214 PERA (Public Employee Retire Assn)	805,117	823,603	839,865
218 TRA (Teacher Retirement Assn)	1,895,051	2,145,203	2,391,694
220 Employee Insurance - Dental	372,703	380,543	388,146
225 Employee Insurance - Health	7,750,041	7,956,550	8,187,461
230 Employee Insurance - Life	20,954	21,860	22,172
250 Tax Sheltered Annuities	291,038	349,031	394,923
251 Tax Advantage Employer-Sponsored Hlth Arrangement	27,017	39,567	46,268
252 OPEB - Up to or Equal to ARC	154,141	-	-
270 Workers' Compensation - Premium	182,068	185,070	191,457
271 Workers' Compensation - Claims	44,316	-	-
280 Unemployment Compensation Insurance	26,033	-	-
305 Contracted Services	178,811	168,544	168,544
308 Printing Chargeback	-	1,950	1,950
313 Fed Sub Award under \$25K	80,632	122,500	97,500
314 Fed Sub Award over \$25K	15,824	49,264	41,910
320 Communication Services - Telephone	7,138	12,020	9,000
329 Postage	17,046	20,028	18,255
343 Speech/Language Services over \$25K	30,182	20,000	25,000
346 Licensed Nursing Services over \$25K	68,829	64,264	65,000
350 Contract Repairs	35,946	46,626	29,850
360 Transp Contract w/Public/Private Carriers	240	-	-
362 Interpreter for the Deaf under \$25K	21,489	19,000	17,000
364 Foreign Interpret under \$25K	35,852	35,000	31,000

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
365 Transportation Chargeback	37,944	48,180	48,180
366 Travel, Conventions and Conferences	154,007	266,413	242,319
368 Out of State Travel	4,300	-	-
369 Entry Fees/Student Travel	8,254	4,800	4,800
370 Rental and Leases	8,243	12,651	11,651
373 Certified Para/Personal Care Services under \$25K	-	25,000	25,000
374 Speech/Language Services under \$25K	31,460	-	-
376 Licensed Nursing Services	106,556	90,200	86,904
390 Payments for Educ to MN Sch Dist	55,635	402,500	402,500
393 Spec Educ Contracted Services-Pupils	181,627	155,576	155,576
394 Pymt for Ed Other Agency	19,305	17,000	17,000
401 General Supplies	136,661	161,152	140,617
402 Software	375	19,530	15,113
403 Resales	327	-	-
404 Subscription & Professional Books	15,414	8,000	8,000
405 Fundraisers Materials & Supplies	127	-	-
409 Supplies - Repairs	573	-	-
430 Instructional Supplies	790	35,205	10,000
433 Individualized Instructional Supplies	361,755	428,921	412,542
441 Fuel - Vehicles	125	500	500
490 Food - Instructional	2,561	-	-
492 Food & Beverages for Meetings	258	-	-
520 Building Acquisition/Construction/Improvement	10,581	45,102	-
530 Equipment - Purchased or Leased	76,825	59,000	53,754
533 Other Equip Spec Ed Direct Instruction	-	20,000	15,000
555 Technology Equipment	99,673	111,175	71,500
557 Tech Equip Spec Ed Direct Instruction	111,382	75,995	54,568
820 Dues and Memberships	5,687	10,016	10,016
821 Software License Fees	400	5,500	5,500
898 Scholarships	31,010	50,571	50,571
Total	56,707,574	59,786,957	61,722,928

GENERAL FUND/Quality Compensation

112 Supervisor	1,540	-	-
116 Dean	(50)	-	-
132	28,678	-	-
133 DAPE Specialist	28,590	-	-
134 Kindergarten Teacher Salary	127,571	-	-
136 Special Education Teacher Salary	492,455	-	-
139 Vocational Teacher Salary	60,591	-	-
140 Teachers Salary	2,412,863	3,908,918	3,940,786
143 Licensed Instructional Support Salary	2,073,624	1,996,754	2,067,004
145 Substitute Teachers Salary	38,733	-	500
146 Nurse	58,841	-	-
149 Occupational Therapist	47,032	-	-
150 Guidance Counselors	56,520	-	-
151 Psychologist	52,223	-	-
152 Librarian	37,349	-	-
153 Due Process/IEP Facilitator	2,800	-	-
154 Instructional Trainers	17,603	-	-
156 Social Worker	28,701	-	-
157 Speech Pathologist	136,103	-	-
158 Physical Therapist	5,210	-	-
183 Stipend - Licensed	83,589	54,400	54,600
191 Sick/Severance	-	-	-
210 FICA/Medicare	428,456	455,949	463,773

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
218 TRA (Teacher Retirement Assn)	374,816	417,207	454,632
220 Employee Insurance - Dental	21,736	21,363	21,789
225 Employee Insurance - Health	306,380	316,869	330,099
230 Employee Insurance - Life	658	636	635
250 Tax Sheltered Annuities	17,271	19,537	20,738
270 Worker's Compensation - Premiums	26,453	26,223	26,674
305 Contracted Services	20,257	4,800	8,000
308 Printing Chargeback	47	1,500	700
366 Travel, Conventions and Conferences	30,150	25,500	22,600
370 Rental	-	-	-
401 General Supplies	3,849	2,300	1,700
404 Subscription & Professional Books	7,946	600	1,400
555 Technology Equipment	12,588	-	400
820 Dues & Memberships	938	300	300
Total	7,042,112	7,252,856	7,416,330

GENERAL FUND/Pupil Transportation Account

110 Administrators Salary	91,963	93,803	110,419
112 Supervisor Salary	79,773	81,369	83,950
147 Nurse Sub	-	-	-
161 School Patrol Advisors	62,035	72,000	72,000
165 Non Supervisory Special Staff	468,031	476,421	434,596
167 Bus Driver Salary	4,202,325	4,407,300	4,339,300
168 Bus Chaperone Salary	889,849	905,000	881,200
169 Mechanics Salary	478,616	451,649	420,852
170 Other Classified Salary	84,100	116,500	110,500
171 Secretarial/Clerical Salary	134,726	140,735	195,896
178 Longevity	-	250	250
180 Overtime	-	4,000	4,000
185 Special Assignment - Non Licensed	-	3,000	3,000
191 Sick Leave and Severance Pay	2,088	8,000	8,000
195 Inter Dept. Salary Chargeback	42,834	40,000	40,000
210 FICA/Medicare	468,997	569,723	505,513
214 PERA (Public Employee Retire Assn)	451,584	544,929	474,151
218 TRA (Teacher Retirement Assn)	4,439	4,100	4,100
220 Employee Insurance - Dental	14,826	12,356	13,990
225 Employee Insurance - Health	1,969,083	2,332,572	2,413,632
230 Employee Insurance - Life	6,343	12,181	11,905
250 Tax Sheltered Annuities	34,460	51,294	46,623
251 Tax Advantage Employer-Sponsored Hlth Arrangement	61,370	10,681	13,153
252 OPEB - Up to or Equal to ARC	43,214	-	-
270 Workers' Compensation - Premium	201,381	253,007	263,929
271 Workers' Compensation - Claims	2,786	65,000	55,000
280 Unemployment Compensation	4,235	-	-
295 Interdepartmental Benefits Chargeback	19,564	18,160	18,160
301 Advertising Expense	56	3,000	3,000
303 Contracted Printing	-	7,000	7,500
304 Laundry/Dry Cleaning	8	5,000	5,000
305 Contracted Services	21,316	29,000	27,500
308 Printing Chargeback	1,194	3,500	3,500
315 Merchant Account Fees	2,404	2,500	2,500
320 Communication Services - Telephone	1,620	1,650	2,200
329 Postage	6,912	8,000	8,000
330 Electricity	37,611	46,000	46,000
331 Heating Fuel	20,540	20,000	20,000
332 Rubbish Removal	3,689	4,000	4,000
333 Water & Sewage	3,732	3,700	4,000

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
340 Liability Insurance	90,748	95,000	95,000
342 Vehicle Insurance	46,792	50,000	50,000
350 Contract Repairs	19,765	20,000	20,000
354 Contract Repair - Insurance	33,656	15,000	15,000
358 Contract Repair - Vehicles	47,923	80,000	80,000
360 Transp Contract w/Public/Private Carriers	3,280,750	3,225,000	3,335,000
361 Transportation Non Public-Parent Reimbursement	89,113	90,000	90,000
365 Transportation Chargeback-Charters	(1,076,268)	(694,800)	(694,800)
366 Travel, Conventions and Conferences	5,300	7,800	9,300
370 Rental and Leases	8,895	900	900
395 Inter Dept. Admin. Service Chargeback	(12,112)	(9,000)	(12,000)
401 General Supplies	26,212	18,000	18,000
402 Software	11,388	6,000	20,000
404 Subscription & Professional Books	198	600	600
409 Supplies - Repairs	100	800	800
419 Supplies - Vehicle	517,056	490,000	510,000
441 Fuel - Vehicles	1,412,200	1,500,000	1,525,000
530 Equipment - Purchased or Leased	80,739	67,000	65,000
548 Buses	1,830,882	1,575,500	1,525,000
555 Technology Equipment	6,961	6,000	6,000
820 Dues and Memberships	295	4,500	1,000
821 Software License Fees	13,604	18,000	41,000
Total	16,351,900	17,373,680	17,358,119

GENERAL FUND/Capital Expenditure Account

110 Administrators Salary	-	-	42,529
112 Supervisor Salary	78,647	80,658	78,069
140 Teachers Salary	56,710	37,425	-
141 Instructional Clerk	52,773	33,771	-
165 Non Supervisory Special Staff	38,773	-	-
171 Secretarial/Clerical Salary	43,867	44,917	65,918
183 Stipend - Licensed	2,597	-	-
210 FICA/Medicare	20,167	15,052	14,267
214 PERA (Public Employee Retire Assn)	15,470	11,342	10,440
218 TRA (Teacher Retirement Assn)	3,845	2,246	2,552
220 Employee Insurance - Dental	3,004	1,031	1,540
225 Employee Insurance - Health	70,614	34,053	38,868
230 Employee Insurance - Life	312	276	256
250 Tax Sheltered Annuities	2,398	2,300	1,450
251 Tax Advantage Employer-Sponsored Hlth Arrangement	51	-	1,046
270 Workers' Compensation - Premium	1,291	853	821
305 Contracted Services	588,294	570,456	525,540
316 Data Processing Service	-	-	-
350 Contracted Repairs	4,987	5,075	-
366 Travel, Conventions and Conferences	538	-	-
370 Rental and Leases	1,577,328	1,449,818	512,933
372 Ice Rental	245,483	250,000	250,000
401 General Supplies	79,634	60,800	54,500
460 Textbooks and Workbooks	1,885,342	2,738,160	1,907,494
470 Library Books	82,756	74,653	116,054
510 Site/Grounds Acquisition/Improvement	81,457	47,808	15,903
520 Building Acquisition/Construction/Improvement	172,579	320,776	945,972
530 Equipment - Purchased or Leased	597,109	1,065,276	904,072
535 Capital Leases	-	-	-
555 Technology Equipment	596,212	680,834	1,858,694
556 Major Software Purchase	260,816	119,760	36,392

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
580 Principal on Capital Lease, Installment	1,152,261	1,181,698	2,060,584
581 Interest on Capital Lease, Installment	321,159	289,558	714,945
589 Lease Transactions/Installment Sales	-	-	-
730 Loans Principal Payment	155,000	155,000	160,000
740 Loans Interest Payment	74,519	71,419	68,319
821 Software License Fees	263,885	282,548	542,464
822 TIES Fees	734,400	734,400	734,000
896 Taxes & Special Assessments	151,168	12,098	-
Total	9,415,445	10,374,061	11,665,622
FOOD SERVICE FUND 02			
110 Administrators Salary	105,101	107,203	110,419
112 Supervisor Salary	138,948	141,634	145,883
171 Secretarial/Clerical Salary	156,923	152,065	155,431
172 Secretarial/Clerical Substitute Salary	1,701	3,000	1,200
173 Custodians	29,731	35,000	30,000
176 Cafeteria Workers	2,636,071	2,652,374	2,589,196
177 Cafeteria Workers Substitute	47,534	49,500	52,000
178 Lunchroom Supervision & Cleanup Salary	543,566	559,873	543,566
180 Overtime	-	5,000	30,000
191 Sick/Severance	1,525	1,300	1,000
195 Inter Dept. Salary Chargeback	291,781	300,534	306,000
210 FICA/Medicare	275,727	306,496	303,299
214 PERA (Public Employee Retire Assn)	263,237	290,470	287,441
220 Employee Insurance - Dental	5,080	3,852	3,852
225 Employee Insurance - Health	279,550	287,527	326,927
230 Employee Insurance - Life	1,217	1,164	1,148
250 Tax Sheltered Annuities	12,681	22,486	22,427
251 Tax Advantage Employer-Sponsored Hlth Arrangement	15,131	6,931	7,513
252 OPEB - Up to or Equal to ARC	2,978	-	-
270 Workers' Compensation - Premium	97,577	182,208	188,309
271 Workers' Compensation - Claims	5,079	16,000	10,000
280 Reemployment Compensation Insurance	1,151	-	-
295 Inter Dept. Emp. Benefits Chargeback	138,685	153,940	153,940
301 Advertising	168	300	300
303 Contracted Printing	-	100	100
305 Contracted Services	37,135	43,500	45,500
308 Printing Chargeback	2,131	3,500	1,500
309 Architects	-	25,000	40,000
315 Merchant Account Fees	113,380	115,000	115,000
320 Communication Services	-	500	2,200
329 Postage and Express	5,827	6,500	6,500
332 Rubbish Removal	119,357	125,110	125,110
350 Contracted Repairs	34,878	50,000	35,000
366 Travel, Conventions and Conferences	44,749	44,500	40,500
370 Rental and Leases	2,845	3,800	3,800
395 Inter Dept. Admin. Service Chargeback	76,141	78,425	79,994
401 General Supplies	361,723	440,957	385,841
402 Software	-	8,000	-
404 Subscription & Professional Books	415	1,000	1,500
409 Supplies - Repairs	43,955	75,000	56,000
490 Food Cost	3,638,465	3,277,360	3,569,413
491 Commodities Consumed	608,833	542,000	600,000
495 Milk Cost	553,495	434,805	535,552
520 Building Acquisition/Construction/Improvement	15,316	160,000	350,000
530 Equipment - Purchased or Leased	126,507	200,000	200,000
555 Technology Equipment	9,110	15,000	12,000
820 Dues and Memberships	13,387	14,500	14,500
Total	10,858,789	10,943,414	11,489,861

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
COMMUNITY SERVICE FUND 04			
110 Administrators Salary	124,866	132,317	136,287
112 Supervisor Salary	340,149	342,148	352,412
120 ECFE/Sch. Readiness/ABE Manager	182,165	176,427	181,720
140 Teachers Salary	1,636,910	1,575,965	1,527,548
141 Instructional Clerk Salary	789,245	722,109	638,476
145 Substitute Teachers Salary	13,484	15,000	15,000
146 Nurses Salary	78,994	79,105	89,243
156 Social Workers	15,046	7,727	7,928
163 Pool Attendant	274,301	287,536	300,189
164 Building Supervisors	147,148	153,970	157,437
165 Non Supervisory Special Staff	240,973	245,790	253,164
170 Other Classified Salary	43,555	41,830	45,910
171 Secretarial/Clerical Salary	481,365	452,162	477,392
172 Secretarial/Clerical Substitute Salary	11,302	16,505	16,162
173 Custodial Salary	78,918	83,772	83,976
183 Stipend	62,201	171,700	173,203
185 Special Assignment - Non Licensed	41,851	90,000	90,000
191 Sick/Severance	36,147	26,929	29,022
195 Inter Dept. Salary Chargeback	115,071	144,210	144,210
210 FICA/Medicare	330,242	338,553	339,815
214 PERA (Public Employee Retire Assn)	164,669	167,706	166,705
218 TRA (Teacher Retirement Assn)	129,567	141,057	147,660
220 Employee Insurance - Dental	31,711	27,028	25,115
225 Employee Insurance - Health	616,102	539,918	523,853
230 Employee Insurance - Life	2,862	2,952	3,022
250 Tax Sheltered Annuities	39,968	43,569	40,835
251 Tax Advantage Employer-Sponsored Hlth Arrangement	19,524	17,323	17,665
252 OPEB - Up to or Equal to ARC	37,568	38,966	39,345
270 Workers' Compensation - Premium	31,495	32,062	33,064
271 Workers' Compensation - Claims	-	1,000	1,000
280 Unemployment Compensation	1,550	-	-
291 OPEB Pay as you go	-	12,000	-
295 Inter Dept. Emp. Benefits Chargeback	62,388	67,800	72,800
301 Advertising Expense	1,827	5,075	4,050
303 Contracted Printing	53,457	70,205	69,600
305 Contracted Services	2,606,438	2,731,195	571,832
308 Printing Chargeback	37,619	44,745	42,046
315 Merchant Account Fees	132,343	132,950	71,150
320 Communication Services - Telephone	7,115	7,096	7,936
329 Postage	35,139	53,864	46,914
330 Electricity	31,936	33,719	33,719
331 Heating Fuel	8,214	9,000	9,000
332 Rubbish Removal	3,413	5,080	5,080
333 Water & Sewage	4,528	4,100	4,100
350 Contracted Repairs	5,925	11,000	8,800
360 Transp Contract w/Public/Private Carriers	10,390	7,600	8,100
365 Transportation Chargeback	17,471	13,749	28,939
366 Travel, Conventions and Conferences	21,173	29,450	24,870
369 Entry Fees/Student Travel	13,649	-	300
370 Rental and Leases	13,363	15,962	15,212
394 Payment for Education Other Agencies	36,327	35,900	35,900
395 Inter Dept. Admin. Service Chargeback	71,126	70,360	70,360
401 General Supplies	64,122	89,217	108,606
402 Software	5,912	11,483	11,183
403 Resale Supplies	5,226	7,470	5,943
404 Subscription & Professional Books	1,308	2,265	2,515
405 Fundraiser Materials & Supplies	9,218	7,100	7,100

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
412 Supplies - Custodial Cleaning	2,850	5,800	4,600
430 Instructional Supplies	149,285	148,619	130,958
433 Individualized Instructional Supplies	113,070	115,083	122,783
460 Textbooks and Workbooks	12,706	14,085	10,000
461 Standardized Tests	1,485	2,000	2,000
470 Library Books	338	1,900	1,900
490 Food-Instructional Materials	19,459	18,670	18,500
492 Food & Beverages for Meetings	-	-	-
530 Equipment - Purchased or Leased	4,946	14,500	14,500
555 Technology Equipment	35,276	38,000	47,803
820 Dues and Memberships	3,792	5,000	5,420
898 Scholarships	-	-	-
Total	9,721,780	9,957,378	7,681,877

ALTERNATIVE FACILITIES-LEVY ACCOUNT FUND 15

112 Supervisor Salary	78,647	81,369	83,810
210 FICA/Medicare	5,675	6,225	6,411
214 PERA (Public Employee Retire Assn)	5,702	5,899	6,076
220 Employee Insurance - Dental	1,540	1,284	1,284
225 Employee Insurance - Health	21,684	22,116	23,222
230 Employee Insurance - Life	151	151	156
250 TSA Match	1,386	1,500	1,250
270 Workers' Compensation - Premium	373	358	369
301 Advertising	-	-	-
305 Contracted Services	462,386	378,894	303,421
350 Contract Repairs	281	-	271,000
366 Travel	-	-	-
401 General Supplies	3,235	-	-
510 Site/Grounds Acquisition/Improvement	538,264	775,500	1,242,400
520 Building Acquisition/Construction/Improvement	4,884,347	5,606,300	4,923,871
530	6,138	-	-
555 Technology Equipment	-	-	-
Total	6,009,810	6,879,596	6,863,270

DAKOTA VALLEY LEARNING CENTER ACCOUNT FUND 6

305 Contracted Services	-	437,889	204,883
309 Architect Fees	-	488,925	162,975
310 Architect Reimbursable Fees	-	30,000	10,000
520 Building Acquisition/Construction/Improvement	-	5,762,664	5,762,664
530 Equipment - Purchased or Leased	-	125,000	375,000
555 Technology Equipment	-	37,500	112,500
Total	-	6,881,978	6,628,022

DEBT SERVICE FUND 07 - REGULAR

710 Bond, Redemption of Principal	14,235,000	14,250,000	14,770,000
720 Bond, Interest	3,108,901	2,104,775	1,824,088
790 Other Debt Service	151,651	12,000	12,000
920 Bond Refunding Payments	-	-	-
Total	17,495,552	16,366,775	16,606,088

EXPENDITURE BY OBJECT

OBJ DESCRIPTION	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
DEBT SERVICE FUND 47 - OPEB			
710 Bond, Redemption of Principal	1,295,000	830,000	860,000
720 Bond, Interest	1,708,038	1,669,188	1,635,988
790 Other Debt Service	450	1,000	1,000
Total	3,003,488	2,500,188	2,496,988
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	1,781,094	-	-
TOTAL	1,781,094	-	-
AGENCY FUND 09			
District Graduate Credits			
183 Stipend	3,135	-	-
210 FICA/Medicare	228	-	-
218 TRA (Teacher Retirement Assn)	204	-	-
270 Workers' Compensation - Premium	15	-	-
308 Printing Chargeback	56	-	-
Total	3,638	-	-
AGENCY FUND 39			
Local Collaborative Time Study			
145 Substitute Teacher	235	-	-
156 Social Worker	283	-	-
183 Stipend-Licensed	24,000	24,000	12,000
210 FICA/Medicare	1,829	1,836	920
218 TRA (Teacher Retirement Assn)	1,586	1,680	900
220 Dental Insurance	-	-	-
225 Health Insurance	100	-	-
270 Workers' Compensation - Premium	116	110	60
305 Contracted Services	3,061	54,500	50,000
366 Travel	126	100	100
390 Payment for Education - Other MN ISD	50,000	50,000	50,000
394 Payment for Education - Other Agency	-	-	-
401 General Supplies	-	200	200
490 Food	-	-	-
Total	81,337	132,426	114,180

EXPENDITURE BY OBJECT

OBJ DESCRIPTION		2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PREL. BUDGET
INTERNAL SERVICE FUND 20				
Severance Pay (GASB #16)				
191	Sick Leave and Severance Pay	1,478,662	450,000	450,000
TOTAL		1,478,662	450,000	450,000
INTERNAL SERVICE FUND 22				
Other Post-Employment Benefits (GASB #45)				
220	Employee Insurance - Dental	8,279	-	-
225	Employee Insurance - Health	5,495,268	668,755	880,800
230	Employee Insurance - Life	1,465	-	-
910	Permanent Transfer to Other Fund	-	-	1,400,000
TOTAL		5,505,012	668,755	2,280,800
SELF-INSURED HEALTH PLAN FUND 23				
225	Health	32,968,260	34,500,000	37,720,000
TOTAL		32,968,260	34,500,000	37,720,000
SELF-INSURED DENTAL PLAN FUND 24				
220	Dental	278,842	270,000	300,000
TOTAL		278,842	270,000	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
Preliminary Budget

Activity	Person Responsible	Deadline
Completion of long range enrollment projections and 2014-15 enrollment projections by school	Director of Finance & Operations Coordinator of Finance Student Information Supervisor School Board	November 12, 2013
Preparation of preliminary five-year general fund budget forecast	Director of Finance & Operations Coordinator of Finance Controller	November 2013 through January 2014
Budget Advisory Council meet to provide assumptions for preliminary five-year general fund budget forecast	Director of Finance & Operations Budget Advisory Council	November 13, 2013
School Board meet to discuss assumptions and review a range of five-year general fund forecast scenarios.	Superintendent Director of Finance & Operations School Board	Cancelled
School Board meet to review 2014-15 capital expenditure account budget	School Board Superintendent Director of Finance & Operations Coordinator of Finance	February 10, 2014
School Board meet to identify "most likely" scenario for 2014-15 preliminary budget planning, including budget assumptions	School Board Superintendent Director of Finance & Operations Coordinator of Finance	February 10, 2014
School Board review 2014-15 staffing guidelines (Other Action Item)	Superintendent Director of Human Resources School Board	February 10, 2014
Preliminary 2014-15 staffing allocations to director of elementary education and director of secondary education	Coordinator of Finance Controller	February 12, 2014
2014-15 staffing allocations, building allocations and budget instructions send to principals and district-level administrators	Coordinator of Finance Controller	March 17, 2014
MyBudgetFile budget centers open for 2014-15 budget preparation	Coordinator of Finance & Staff	March 17, 2014
Principals and district-level administrators complete and submit budgets for directors' review and submission	Elementary Principals District-level Administrators Middle School Principals High School Principals	April 14, 2014
Directors and superintendent review, approve and submit budgets to finance; inform finance when ready for processing	Superintendent Directors	April 18, 2014
Director of Finance & Operations review 2014-15 preliminary budgets analysis with Superintendent	Superintendent Director of Finance & Operations	April 25, 2014
Prepare draft copy of 2014-15 preliminary budget	Director of Finance & Operations Coordinator of Finance Controller	May 19, 2014
Cabinet review proposed 2014-15 preliminary budget	Cabinet	May 27, 2014
School Board Audit/Finance committee meet to review proposed 2014-15 preliminary budget	School Board Audit and Finance Committee	June 9, 2014
First reading of proposed 2014-15 preliminary budget (new business)	School Board	June 9, 2014
Second reading and approval of 2014-15 preliminary budget (old business)	School Board	June 23, 2014
2014-15 preliminary budget in place and being expended and monitored	Coordinator of Finance, Principals District-Level Administrators	July 1, 2014

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Educating our students to reach their full potential

Student Enrollment - Actual or Projected October 1st Total Student Counts

October 1	Early Childhood	Kindergarten	Elementary	Secondary	Center-Based Special Educ.	Total Enrollment	Annual % Increase (Decrease)
2004	396	1,787	12,065	13,449	685	28,382	-0.66%
2005	410	1,823	11,844	13,419	773	28,269	-0.40%
2006	419	1,834	11,650	13,318	819	28,040	-0.81%
2007	417	1,785	11,537	13,320	814	27,873	-0.60%
2008	445	1,879	11,484	13,035	840	27,683	-0.68%
2009	440	1,818	11,555	12,792	842	27,447	-0.85%
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 Projection	460	1,850	11,844	12,346	728	27,228	0.10%

Note: Enrollment numbers through October 1, 2013 are actual, based on the district's official October 1 enrollment report. October 1, 2014 enrollment estimate is based on the district long-range enrollment projections reviewed by the School Board in November 2013.

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

Educating our students to reach their full potential

Students – Adjusted Average Daily Membership (ADM)
Actual for Last Nine Years and Projections for 2013-14 and 2014-15 School Years

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)		
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	11,927.93	13,302.87	27,226.00	-0.39%	31,684.09	-0.31%
2011	362.72	1,658.41	11,839.43	13,238.22	27,098.78	-0.47%	31,510.72	-0.55%
2012	401.43	1,690.94	11,948.37	13,012.52	27,053.26	-0.17%	31,406.83	-0.33%
2013	402.20	1,683.94	11,926.58	12,780.09	26,792.81	-0.96%	31,079.22	-1.04%
2014 Estimates	402.20	1,796.95	12,100.09	12,781.39	27,080.63	1.07%	31,337.83	0.83%
2015 Estimates	402.27	1,708.79	12,158.16	12,693.17	26,962.39	-0.44%	29,501.02	-5.86%

Note 1: ADM totals are actual except 2013-14 and 2014-15 which are estimates for budget development use.

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

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

	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	Various	1.000	1.000	1.000	1.200

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Special Education Unduplicated Child Count - Actual December 1
Last Nine Years and 2013-14 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)
2004	988	275	68	12	52	68	14	1,264	465	2	389	367	7	305	4,276	0.99%
2005	1,010	286	62	15	61	80	17	1,200	444	2	432	472	11	301	4,393	2.74%
2006	1,026	274	53	15	54	83	16	1,120	424	4	441	538	13	314	4,375	-0.41%
2007	980	244	54	20	62	92	19	1,088	384	3	485	623	11	314	4,379	0.09%
2008	931	260	58	22	63	92	17	1,028	370	2	516	711	14	364	4,448	1.58%
2009	823	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	-3.80%
2011	732	212	53	21	60	87	19	945	298	3	581	813	11	412	4,247	-0.75%
2012	743	196	52	22	60	92	19	926	284	4	569	783	13	405	4,168	-1.86%
2013	713	196	51	26	64	92	15	949	287	3	548	801	10	449	4,204	0.86%
10-Yr. % Increase	-27.83%	-28.73%	-25.00%	116.67%	23.08%	35.29%	7.14%	-24.92%	-38.28%	50.00%	40.87%	118.26%	42.86%	47.21%	-1.68%	

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 2013-14 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
2004	93	55	2,535	916	194	166	244	33	4,236
2005	91	57	2,366	903	182	167	247	35	4,048
2006	94	58	2,685	1,101	208	201	271	32	4,650
2007	99	60	2,351	1,052	228	209	270	42	4,311
2008	103	64	3,002	1,165	261	248	297	45	5,185
2009	109	61	2,543	977	212	185	247	42	4,376
2010	106	60	2,724	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	112	59	2,573	966	208	183	255	53	4,409
Percent Increase (decrease) over 10 years	20.43%	7.27%	1.50%	5.46%	7.22%	10.24%	4.51%	60.61%	4.08%

Note 1: This schedule is a headcount based on assignment; employees with multiple assignments are reflected multiple times.

Note 2: Administrators and principals include superintendent, supintendent cabinet members, district office administrators, principals, secondary school assistant principals, secondary school assistant administrators.

INDEPENDENT SCHOOL DISTRICT 196
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Preliminary 2014-15 School Staffing Allocation Table

Elementary Schools	Projected 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	716	1,000	0.584	-	28,413	5,518	0.425	-	0.875	1,000	0.967	4,302	-	43,083
Deerwood	562	1,000	0.686	-	22,199	4,734	0.500	-	0.875	1,000	0.900	3,450	-	35,344
Diamond Path	743	1,000	0.606	-	29,339	5,800	0.500	-	0.875	1,000	1,003	4,464	-	44,586
Echo Park	665	1,000	0.697	-	26,359	5,201	0.500	-	0.875	1,000	0,924	3,995	-	40,551
Glacier Hills	695	1,000	0.672	-	27,523	5,471	0.500	-	0.875	1,000	0,956	4,175	-	42,174
Greenleaf	904	1,000	0.737	-	35,679	6,971	0.500	-	0.875	1,000	1,221	5,431	-	53,414
Highland	657	1,000	0.837	-	26,019	5,482	0.500	-	0.875	1,000	0,937	3,947	-	40,597
Northview	413	1,000	0.581	-	16,334	3,900	0.500	-	0.875	1,000	0,900	3,450	-	28,540
Oak Ridge	618	1,000	0.642	-	24,300	4,954	0.500	-	0.875	1,000	0,900	3,713	-	37,883
Parkview	814	1,000	0.663	-	32,262	6,173	0.500	-	0.875	1,000	1,099	4,890	-	48,464
Pinewood	551	1,000	0.531	-	21,705	4,549	0.500	-	0.875	1,000	0,900	3,450	-	34,509
Red Pine	945	1,000	0.770	-	37,174	7,402	0.500	-	0.875	1,000	1,276	5,677	-	55,675
Rosemount Elem.	639	1,000	0.659	-	25,220	5,382	0.500	-	0.875	1,000	0,900	3,839	-	39,376
Shannon Park	809	1,000	0.871	-	31,711	6,522	0.500	-	0.875	1,000	1,128	4,860	-	48,468
Southview	606	1,000	0.641	-	23,661	4,776	0.500	-	0.875	1,000	0,900	3,641	-	36,993
Thomas Lake	363	1,000	0.508	-	14,315	3,900	0.500	-	0.875	1,000	0,900	3,450	-	26,448
Westview	417	1,000	0.560	-	16,624	3,900	0.500	-	0.875	1,000	0,900	3,450	-	28,809
Woodland	536	1,000	0.535	-	21,278	4,227	0.500	-	0.875	1,000	0,900	3,450	-	33,764
Elementary Schools Total	11,653	18,000	11,779	-	460,115	94,862	8,925	-	15,750	18,000	17,612	73,636	-	718,678
Middle Schools														
Black Hawk	819	2,064	-	2,000	30,249	2,750	0.650	0.450	0.938	2,000	0,650	3,131	-	44,882
Dakota Hills	1,092	2,086	-	2,000	40,332	3,700	0.733	0.450	0.938	2,000	0,683	4,175	-	57,097
Falcon Ridge	1,058	2,083	-	2,000	39,077	3,700	0.900	0.450	0.938	2,000	0,661	4,045	-	55,854
Rosemount Middle	1,178	2,093	-	2,000	43,509	3,900	0.727	0.450	0.938	2,000	0,736	4,504	-	60,857
Scott Highlands	966	2,076	-	2,000	35,679	3,570	0.650	0.450	0.938	2,000	0,650	3,693	-	51,706
Valley Middle	883	2,070	-	2,000	32,613	2,900	0.650	0.450	0.938	2,000	0,650	3,376	-	47,647
Middle Schools Total	5,996	12,472	-	12,000	221,459	20,520	4,310	2,700	5,628	12,000	4,030	22,924	-	318,043
High Schools														
Apple Valley	1,649	4,095	0,000	3,706	62,819	4,340	0,000	0.450	1,000	4,000	2,144	3,945	2,000	88,499
Eagan	2,040	4,123	0,000	4,584	77,714	4,754	0,000	0.450	1,000	4,000	2,653	4,880	2,000	108,158
Eastview	2,091	4,159	0,000	4,699	79,657	4,779	0,000	0.450	1,000	4,000	2,719	5,002	2,000	108,465
Rosemount High	2,056	4,135	0,000	4,620	78,324	4,730	0,000	0.450	1,000	4,000	2,673	4,918	2,000	108,850
School of Environmental Studies	375	1,000	0,000	0,843	14,286	0,450	0,000	0.225	0,813	1,000	1,350	0,000	0,000	19,967
Alternative Learning Center	116	0,500	0,000	0,000	4,884	0,000	0,000	0,000	0,250	1,000	0,900	0,675	1,000	9,209
High Schools Total	8,327	18,012	-	18,452	317,684	19,053	-	2,025	5,063	18,000	12,439	19,420	9,000	439,148
Total	25,976	48,484	11,779	30,452	999,258	134,435	13,235	4,725	26,441	48,000	34,081	115,980	9,000	1,475,869

Note 1: Total FTE allocations to the schools are based on projected October 1, 2014 enrollment and School Board-approved staffing guidelines.
Data as shown above does not include additional FTEs funded by schools' instructional allocations, basic skills revenue, integration revenue, career development, site councils and booster clubs.
Staff funded by various federal grants are excluded from this summary.

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

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Educating our students to reach their full potential

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

Fiscal Year	Psychologist	Speech/Language	Resource Teachers SLD/MMW/Sec. EBD	Center-based DCD/SPM/CID/CPNBA Elem. EBD	Dakota Ridge	Dakota Ridge Lead Tch.	DCD/SPM/CID/CPNBA Trans.+ Pathway	Occupation Therapist	DAPE	ECSE Teacher	ECSE Speech	ECSE Occupation Therapist	WFH	Assistive Tech Team	Inclusion Specialist	Itinerant/ Music Ctr.-Based Prep.	Deaf or Hard of Hearing	Visually Impaired	Physically Impaired	Physical Therapy	Homebound Teacher	Nurses & Day Treatment	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	5,872	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	6,873	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	117,889	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	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	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	9,000	428,675	-3.47%
2013	25,350	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	9,000	428,425	-0.29%
2014	25,350	47,100	116,500	71,900	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	0,400	5,133	9,150	436,083	1.79%
2015 Proj.	25,150	43,300	118,350	66,550	14,000	3,500	11,000	15,150	14,800	38,800	16,000	7,450	13,250	1,000	9,000	3,000	9,000	4,000	3,000	2,600	1,000	5,108	9,150	434,158	-0.44%
10-Yr. % Increase	-14.53%	-17.90%	1.28%	731.88%	-12.50%	16.67%	-85.76%	4.48%	-8.92%	18.29%	17.22%	-13.37%	-3.64%	66.67%	-11.76%	-47.11%	20.00%	11.11%	7.14%	0.00%	100.00%	100.00%	100.00%	-0.37%	

Note 1: Total FTEs as summarized does not include 9.25 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 Preliminary Budget
Special Education Program Para-Professional Allocations

Disability	Preliminary Budget 2014-15	Final Budget 2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	FY2006 to FY2015 Increase/(Decrease) FTEs	Percent
Speech/language Impaired	-	-	-	-	0.063	0.063	0.406	-	-	-	-	N/A
DCD Mild-Moderate & Severe-Profound	92.321	97.843	107.016	103.294	110.523	115.488	129.797	128.125	134.557	124.968	(32.647)	-28.12%
Physically Impaired	11.812	11.031	17.423	13.455	14.037	13.500	10.672	9.781	12.375	19.029	(7.217)	-37.93%
Hearing Impaired	18.456	14.193	10.919	10.793	7.963	7.088	7.438	7.844	8.563	7.813	10.643	136.22%
Visually Impaired	2.344	1.500	1.750	2.531	2.313	3.594	2.656	2.656	2.219	2.080	0.264	12.69%
Specific Learning Disorder	13.047	13.111	11.486	11.174	3.314	4.564	5.625	3.656	1.625	2.781	10.266	369.15%
Emotional/Behavior Disorder	37.347	40.347	41.159	43.505	41.284	40.346	41.438	47.969	55.190	46.677	(9.330)	-19.99%
Other Health Disorder	16.330	15.486	13.892	14.672	12.380	14.319	13.500	16.406	17.672	16.635	(0.305)	-1.83%
Autistic Spectrum Disorder	138.161	139.438	133.755	124.511	129.729	131.516	122.790	123.140	129.087	125.533	12.628	10.06%
Traumatic Brain Disorder	-	-	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	21.651	21.651	20.100	20.023	18.845	18.880	21.031	22.288	26.594	24.431	(2.780)	-11.38%
General	2.532	2.532	3.313	4.750	7.190	1.344	0.600	1.444	0.750	-	2.532	100.00%
Total	354.782	357.913	362.079	349.974	348.063	351.874	357.547	364.997	392.163	373.322	(18.540)	-4.97%

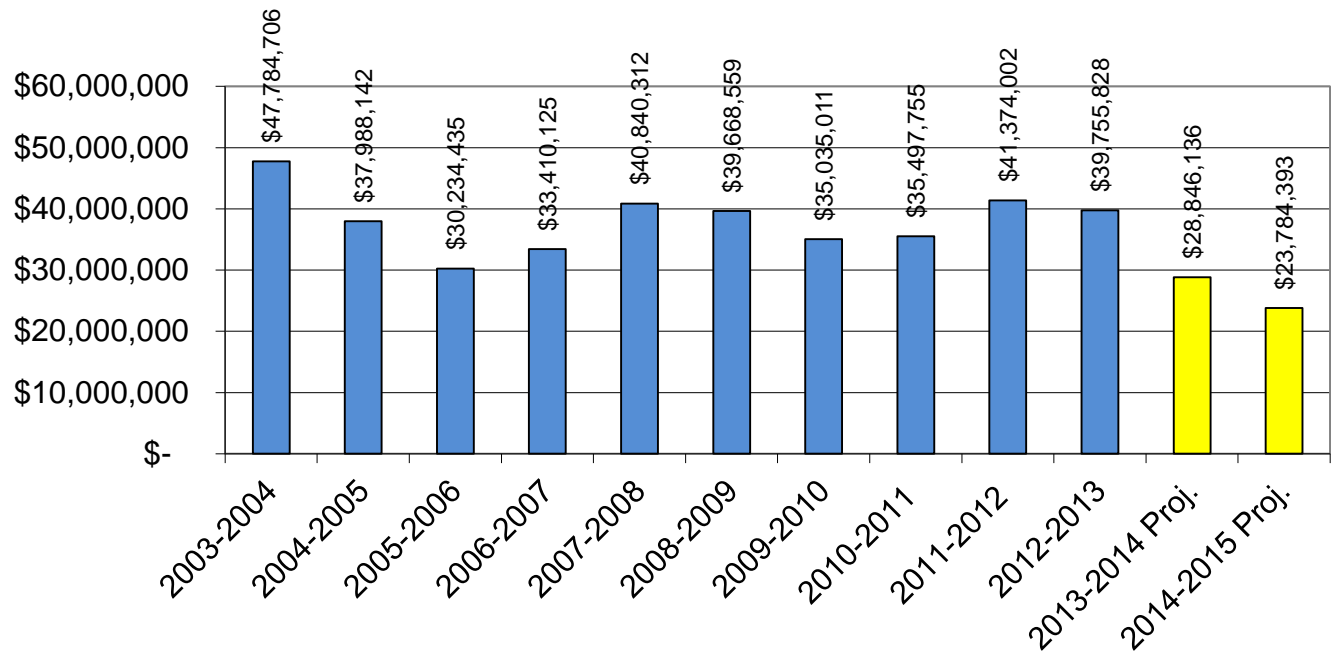
Independent School District 196
Rosemount-Apple Valley-Eagan Public Schools

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 Preliminary 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	\$ 207,767	\$ 84,164	\$ 18,029	\$ 36,748	\$ 12,826	\$ -	\$ 56,000
020	Office of Superintendent	602,649	403,376	162,884	19,200	10,789	3,000	3,400
030	Instructional Administration	948,183	568,808	223,739	112,652	10,964	30,000	2,020
050	School Administration	11,587,382	8,090,573	3,190,054	175,659	41,088	30,610	59,398
105	General Administrative Support	4,664,454	1,575,092	1,453,453	314,232	32,972	340,755	947,950
107	Other Administrative Support	777,961	399,688	178,074	161,057	30,742	7,500	900
108	Administrative Technology Services	2,509,255	1,016,843	423,856	967,047	31,509	28,000	42,000
110	Business Support Services	2,849,194	1,685,550	957,172	152,445	43,499	7,200	3,328
201	Education - Kindergarten	7,768,100	5,694,877	1,825,972	2,462	127,467	117,322	-
203	Education - Elementary General	54,736,120	40,603,202	12,337,244	585,901	888,309	248,355	73,109
204	Title II Part A - Teacher & Principal Training and Recruiting	327,231	227,176	65,010	17,741	2,087	-	15,217
205	Title III Part A - English Language Acquisition	213,477	123,755	34,176	34,143	17,974	-	3,429
211	Education - Secondary General	19,626,598	12,246,307	3,264,797	2,911,015	681,075	405,613	117,791
212	Visual Art	2,422,578	1,768,016	567,591	1,000	81,571	4,400	-
215	Business	1,056,615	817,350	221,569	2,796	14,900	-	-
216	Title I Part A - Improving the Academic Achievement	1,763,310	1,305,458	330,313	15,656	51,514	-	60,369
217	Assurance of Mastery	-	-	-	-	-	-	-
218	Gifted & Talented	2,634,032	1,918,992	606,603	68,660	31,687	1,000	7,090
219	Limited English Proficiency	4,909,044	3,627,800	1,205,066	17,691	56,537	1,800	150
220	English (Language Arts)	11,685,710	7,851,587	2,625,315	12,542	862,582	257,760	75,924
230	Foreign Language/Native Language	4,354,537	3,285,601	990,863	10,373	66,500	1,200	-
240	Health, Physical Education & Recreation	7,311,796	5,535,929	1,721,155	5,980	40,652	8,080	-
250	Family Living Science	990,123	729,234	207,378	2,008	50,858	600	45
255	Industrial Education	1,098,116	751,634	265,720	2,400	72,733	5,629	-
256	Mathematics	8,444,018	6,154,482	2,153,909	7,584	39,518	88,525	-
257	Computer Science/Technology Education	699,707	418,658	105,565	6,080	15,482	153,922	-
258	Music	7,074,071	5,117,213	1,664,657	56,576	116,790	118,385	450
260	Natural Sciences	8,443,600	6,175,322	2,108,828	20,082	99,568	39,800	-
270	Social Studies	9,697,726	6,579,705	2,135,297	14,186	895,798	72,600	140
291	Cocurricular Activities (Non-Athletics)	1,750,957	1,051,215	164,255	260,021	228,487	28,749	18,230
292	Boys & Girls Athletics	1,076,956	406,452	63,277	373,819	175,745	36,463	21,200
294	Boys Athletics	1,681,457	1,127,857	175,675	324,275	47,650	6,000	-
296	Girls Athletics	1,454,048	1,000,396	155,699	272,623	25,330	-	-
298	Extra-Curricular	108,926	23,288	3,549	28,821	52,081	1,187	-
301	Agricultural	100,038	74,914	13,562	7,620	3,742	-	200
321	Health Occupations	344,553	235,350	73,349	8,974	15,630	11,100	150
351	Technical Education	-	-	-	-	-	-	-
361	Trade & Industrial Education	366,873	245,162	76,442	6,910	16,005	19,654	2,700
365	Service Occupations	43,409	33,612	6,207	2,315	1,275	-	-
371	Related Subjects/Diversified & Interrelated Occupations	733,666	482,464	152,816	24,287	27,603	43,732	2,764
380	Special Needs	1,514,265	1,087,302	360,013	58,015	8,935	-	-
385	Special Needs - Non-Disabled	801,296	597,925	196,667	3,404	3,300	-	-
399	Vocational - General (Carl D. Perkins Grant)	242,957	26,369	6,613	153,906	23,377	3,608	29,084
400	General Special Education	167,733	145,365	22,368	-	-	-	-
401	Speech/Language Impaired	6,393,466	4,816,750	1,496,215	63,000	17,501	-	-
402	Developmental Cognitive Disabilities: Mild -Moderate	1,667,277	1,214,445	449,492	2,500	840	-	-
403	Developmental Cognitive Disabilities: Severe-Profound	6,834,823	4,594,189	1,887,464	231,351	100,819	18,500	2,500
404	Physically Impaired	1,031,154	704,886	257,268	45,500	10,000	13,500	-
405	Deaf-Hard-Of-Hearing	2,046,727	1,249,297	632,913	140,375	14,388	9,754	-
406	Visually Impaired	532,529	351,341	140,890	17,640	9,658	13,000	-
407	Specific Learning Disability	10,296,602	7,568,898	2,655,085	12,099	60,520	-	-
408	Emotional/Behavior Disorder	5,359,022	3,757,595	1,392,892	122,056	64,479	21,000	1,000
409	Deaf-Blind	-	-	-	-	-	-	-
410	Other Health Disabilities	753,060	478,866	232,469	40,000	1,725	-	-
411	Autistic Spectrum Disorders	9,949,868	6,985,393	2,893,250	26,000	35,225	10,000	-
412	Developmentally Delayed	4,731,226	3,346,023	1,045,583	173,480	90,069	24,500	51,571
414	Traumatic Brain Injury	-	-	-	-	-	-	-
416	Severely Multiple Impaired	31,312	21,629	9,683	-	-	-	-
420	Special Education - Aggregate (three or more disabilities)	10,701,048	7,593,398	2,200,456	618,389	187,221	90,568	11,016
422	Psychological Services	1,227,559	947,519	280,040	-	-	-	-
505	General Community Education	-	-	-	-	-	-	-
520	Adult Basic and Continuing Education	-	-	-	-	-	-	-
580	Early Childhood and Family Education	-	-	-	-	-	-	-
581	Prekindergarten	145,308	85,155	21,199	37,000	1,954	-	-
582	School Readiness	-	-	-	-	-	-	-
583	Preschool Screening	-	-	-	-	-	-	-
590	Other Community Programs	-	-	-	-	-	-	-
605	General Instructional Support	4,643,239	2,640,852	1,023,242	971,949	80,696	5,862	(79,362)
610	Curriculum Development	3,218,845	1,647,596	339,370	215,327	114,302	756,250	146,000
620	Education Media	3,725,110	2,490,522	797,901	14,864	253,181	28,710	139,932
630	Instruction-Related Technology	74,041	63,845	10,196	-	-	-	-
640	Staff Development	3,619,988	2,424,844	757,223	376,371	48,644	1,400	11,506
710	Secondary Counseling & Guidance Services	2,771,668	2,058,932	692,072	6,250	9,989	1,710	2,715
712	Elementary Counseling & Guidance Services	150	-	-	-	150	-	-
720	Health Services	2,127,686	1,520,364	559,946	5,973	39,058	2,130	215
740	Social Work Services	1,274,452	963,216	307,436	3,400	400	-	-
760	Pupil Transportation	17,364,619	6,706,997	3,820,622	3,124,600	2,074,400	1,596,000	42,000
790	Other Pupil Support Services	330,310	7,800	1,177	312,883	7,250	-	1,200
810	Operations & Maintenance	18,914,758	8,142,627	3,719,216	5,644,403	1,221,162	185,150	2,200
850	Capital Facilities	6,626,455	122,671	61,044	1,262,903	91,502	5,088,335	-
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		\$ 323,412,933	\$ 203,799,713	\$ 70,199,125	\$ 21,508,990	\$ 9,592,284	\$ 9,988,918	\$ 8,323,903

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, 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.”
- The amount of the revenue is determined by dividing the earnings by the number of pupil units in average daily attendance in the State of Minnesota.
- 211 General Education Aid**
General education aid includes the sum of Basic, Extended Time, Training and Experience, Elementary and Secondary Sparsity, Transportation Sparsity, Transition, Equalized Referendum Aid and Supplemental Aids. Additional revenue is included in this code for which the Legislature has restricted for specific purposes and must be identified with a Finance Code. These revenues are: Basic Skills, Operating Capital, Telecommunication Access, Staff Development-50%, Staff Development-25% Grant, Staff Development-25% District-Wide, Learning and Development, Quality Compensation (Q Comp), Gifted and Talented, and Pre-Kindergarten Transition.

- 213 Shared Time Aid**
Shared time aid represents state revenue received for students that attend both public and nonpublic school. State aid is based on the percentage of the student time attending the public school.
- 214 Literacy Incentive Aid**
This is a new 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.
- 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**
Various other reimbursements which are received from the state, to replace property taxes on specific types of property which receive tax credits through state formulas. These credits currently include those for Agricultural Preserve, Enterprise Zone, Disaster Credit, Attached Machinery Aid, Border City Disparity Credit, Prior Year Rent Property and Mobile Home Credits.
- 299 State Aid Adjustments**
This represents the amount of state aid payments that have been reduced and replaced by property tax revenue. The state aid adjustments amount may represent either an increase or decrease to state aid payments. The amount in this code should equal, with the opposite sign, the amount recorded in revenue code 020.
- 300 State Aids (Required Specific Finance Code)**
This revenue code is used to record state aids for projects specifically defined by the Minnesota Department of Education. This revenue code is used only when a state finance code is required. Examples of state aids include: food service aid, adult basic and continuing education, early childhood family education, non-public pupil aids and school readiness programs.
- 301 Nonpublic Aid**
Revenues received from the state for services and materials provided to nonpublic school students. Textbooks, instructional materials, guidance services, nursing service are examples of items that may be provided. This revenue is recorded in the community service fund.
- 307 Health and Safety Aid**
This aid represents aid to equalize the health and safety levy, which provides revenue needed to complete state approved health and safety projects.
- 360 Special Education Aid**
Partial reimbursement for special education expenditures from the state. This aid represents a percentage of both salary and equipment costs of the district. For 1997-98 and 1998-99 the levy portion of special education funding is 20% and 10%, respectively. For 1999-2000 and later years, this aid represents all categorical revenue for special education costs, including regular special education, excess cost, transition disabled, disabled student transportation, special education bus depreciation and special education tuition adjustments. The district allocates the aids for the various components to the appropriate accounts within the general fund.
- 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 2011-12, the aid is calculated at 26 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 2011-12, the aid is calculated at \$2.37 per reduced-price lunches served and \$2.77 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 state finance codes 701-709.

475 Federal Special Milk Program

This federal aid provides for reduced-price milk for qualifying students. In 2011-12, the aid is calculated at 20.5 cents per ½ pint of milk served.

476 Federal Breakfast Program

This federal aid provides for free, reduced-price and paid breakfasts for students. In 2011-12, the aid is calculated at 27 cents per breakfast served, \$1.21 per reduced-price breakfast served and \$1.51 per free breakfast served.

499 Miscellaneous Federal Aid through the State

This represents miscellaneous federal revenue received from the Minnesota Department of Education not defined above. This source code is used only when a federal non-direct finance code is not required. If a federal non-direct finance code is required, source code 400 should be used.

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 is required. When a federal direct finance code is not required, source code 506 is used.

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

Other Revenue (Source 600-699)

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

606 Food Service Sales to Adults
This revenue source is used to record revenue generated from sales of food, milk, etc. to adult lunches.

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

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.