

Independent School District 194

Proposed Budget Community Services Fund



Fiscal Year 2013 – 2014

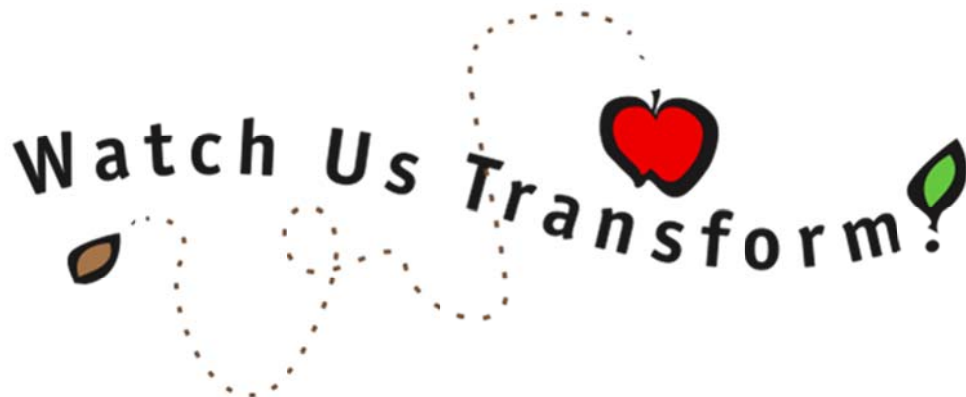
Covering the period from July 1, 2013 to June 30, 2014

Prepared by

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June 2013



Lakeville Area Public Schools

2013-2014 Community Service Fund Budget Assumptions

Revenues:

- ❖ \$6,142,650 in total revenue
- ❖ 2.13% increase in revenue
- ❖ School-age care special needs levy adjustment
- ❖ ECFE levy reduction from est. population
- ❖ Wonder Zone expansion from 1 to 2 sections
- ❖ K+ expansion from 10 to 13 sections

Expenditures:

- ❖ \$6,262,310 in total expenditures
- ❖ 2.74% increase in expenditures
- ❖ Lower capital expense – CLEC repurpose now complete
- ❖ Increase in health insurance cost; an increase in health insurance premiums, Affordable Care Act (ACA) fees and open enrollment plan changes.
- ❖ General Fund chargebacks increased
- ❖ One year subsidy for K+ program

Fund Balance:

- ❖ 8.8% of expenditures
- ❖ **\$(119,660)** decrease

Lakeville Area Public Schools

2013-2014 Community Service Fund Proposed Budget Summary

	Actual	Revised Budget	Proposed Budget	
	2011-12	2012-13	2013-14	\$ Chg
REVENUE:				
Property Taxes	\$1,117,105	\$1,118,600	\$ 980,900	\$(137,700)
Other Local Revenue	3,693,096	4,255,200	4,517,650	262,450
State Revenue	725,194	633,800	637,000	3,200
Federal Revenue	8,981	7,100	7,100	-
Investment Income	-			-
TOTAL REVENUE	\$5,544,377	\$6,014,700	\$6,142,650	\$127,950
EXPENDITURES:				
Salaries & Wages	\$3,383,532	\$3,663,587	\$3,788,950	\$ 125,363
Employee Benefits	1,200,353	1,278,459	1,369,040	90,581
Purchased Services	525,034	613,710	662,300	48,590
Supplies and Materials	197,042	227,566	251,620	24,054
Capital Expenditures	153,689	174,400	31,400	(143,000)
Other Expenditures	133,352	137,598	159,000	21,402
TOTAL EXPENDITURES	\$5,593,002	\$6,095,320	\$6,262,310	\$166,990
REVENUES OVER (UNDER)				
EXPENDITURES	(\$ (48,625)	(\$ (80,620)	(\$ (119,660)	
BEGINNING FUND BALANCE	\$ 968,551	\$ 919,926	\$ 839,306	
ENDING FUND BALANCE	\$ 919,926	\$ 839,306	\$ 719,646	
Reserve for Severance		\$ 136,698	\$ 163,312	
Fund Balance as a % of Expenses		11.53%	8.88%	

Lakeville Area Public Schools

2013-2014 Community Service Fund

Proposed Budget by Program Revenue & Expense

		Actual	Revised Budget	Proposed Budget	
Prg	Description	2011-12	2012-13	2013-14	\$ Change
REVENUES BY PROGRAM:					
505	Community Service General	\$ 370,338	\$ 284,200	\$ 284,400	\$ 200
511	Adults With Disabilities	2,264	2,300	2,300	-
520	Adult Basic Ed	211,210	231,500	237,000	5,500
520	Adult Enrichment	202,413	218,000	241,000	23,000
550	Small Wonders - Preschool	782,488	843,500	851,700	8,200
560	Wonder Zone	(59)	317,700	400,000	82,300
570	Extended School Services	2,901,261	2,974,700	3,026,500	51,800
575	After School Enrichment	63,524	96,000	99,000	3,000
580	Early Childhood and Family Education	630,462	589,100	541,100	(48,000)
582	School Readiness	83,412	80,200	76,800	(3,400)
583	Early Childhood Screening	42,099	38,800	38,500	(300)
585	Youth Service Program	31,621	83,000	94,700	11,700
590	Other Community Service	223,343	255,700	249,650	(6,050)
TOTAL REVENUE		\$5,544,377	\$ 6,014,700	\$ 6,142,650	\$127,950
EXPENDITURES BY PROGRAM:					
505	Community Service General	\$ 468,512	\$ 540,050	\$ 443,470	(96,580)
511	Adults With Disabilities	11,655	12,000	12,000	0
520	Adult Basic Ed	227,907	231,500	236,950	5,450
520	Adult Enrichment	178,947	213,760	264,220	50,460
550	Small Wonders - Preschool	904,540	908,940	913,550	4,610
560	Wonder Zone	0	350,850	414,530	63,680
570	Extended School Services	2,562,719	2,644,220	2,833,470	189,250
575	After School Enrichment	93,318	93,770	97,430	3,660
580	Early Childhood Family Education	705,666	620,830	566,890	(53,940)
582	School Readiness	84,175	80,820	78,550	(2,270)
583	Early Childhood Screening	35,709	42,170	44,000	1,830
585	Youth Service Program	77,243	83,240	94,760	11,520
590	Other Community Service	242,612	273,170	262,490	(10,680)
TOTAL EXPENDITURES		\$5,593,002	\$ 6,095,320	\$ 6,262,310	\$166,990

Lakeville Area Public Schools

2013-2014 Community Service Fund

Proposed Revenue Budget by Source Detail

	Description	2012 Actual	2013 Revised Budget	2014 Proposed Budget	Change
001	LOCAL PROPERTY TAXES	\$1,021,155	\$1,118,600	\$980,900	(\$137,700)
009	FISCAL DISPARITIES	\$125,947	\$0	\$0	\$0
020	LOCAL REVENUE	(\$29,997)	\$0	\$0	\$0
	TOTAL PROPERTY TAXES	\$1,117,105	\$1,118,600	\$980,900	(\$137,700)
021	REV FROM OTHER DISTRICTS	\$38,521	\$23,200	\$23,200	\$0
040	TUITION FROM PATRONS	\$3,465,159	\$3,963,800	\$4,246,500	\$282,700
050	FEES FROM PATRONS	\$114,829	\$181,600	\$149,900	(\$31,700)
060	ADMISSION & STUD ACT	\$1,451	\$10,900	\$9,950	(\$950)
092	INTEREST EARNED - INVS	(\$300)	\$1,000	\$1,000	\$0
099	MISC FM LOCAL SOURCE	\$73,436	\$74,700	\$87,100	\$12,400
	TOTAL LOCAL REVENUE	\$3,693,096	\$4,255,200	\$4,517,650	\$262,450
227	ABATEMENT AID	\$138	\$0	\$0	\$0
229	DISPARITY REDUCTION AID	\$14	\$0	\$0	\$0
234	HOMESTEAD MARKET VALUE	\$32,843	\$0	\$0	\$0
258	WETLANDS AID	\$387	\$0	\$0	\$0
299	STATE AID ADJ	\$29,997	\$0	\$0	\$0
300	STATE AIDS & GRANTS	\$587,133	\$568,800	\$572,000	\$3,200
301	NON-PUBLIC AID	\$74,682	\$65,000	\$65,000	\$0
	TOTAL STATE REVENUE	\$725,194	\$633,800	\$637,000	\$3,200
400	FED AIDS & GRANTS	\$8,981	\$7,100	\$7,100	\$0
	TOTAL FEDERAL REVENUE	\$8,981	\$7,100	\$7,100	\$0
	TOTAL REVENUE	\$5,544,376	\$6,014,700	\$6,142,650	\$127,950

Lakeville Area Public Schools

2013-2014 Community Service Fund

Proposed Expenditure Budget by Object Detail

		2012	2013	2014	
	Description	FY Actual	Revised Budget	Proposed Budget	Change
SALARIES AND WAGES					
110	NON-INSTR SUPVSR SAL	\$545,022	\$597,400	\$612,100	\$14,700
115	COORDINATOR	\$0	\$8,500	\$8,100	(\$400)
120	COORDINATORS	\$81,934	\$76,200	\$72,500	(\$3,700)
140	LICENSE INSTR SALARY	\$646,091	\$714,400	\$805,500	\$91,100
141	NON-LIC INSTR SALARY	\$1,189,558	\$1,320,200	\$1,344,450	\$24,250
142	SUB SALARY	\$11,849	\$10,900	\$13,100	\$2,200
143	NON-LIC SUB SALARY	\$9,041	\$9,000	\$9,000	\$0
145	TEACHERS AIDES	\$54,842	\$51,800	\$42,500	(\$9,300)
154	SCHOOL NURSE	\$14,220	\$19,737	\$0	(\$19,737)
170	NON-INSTR OTHER SAL	\$750,869	\$836,800	\$860,500	\$23,700
174	LIFE GUARD SALARY	\$9,995	\$11,000	\$8,300	(\$2,700)
175	ADULT SUPERVISOR	\$1,591	\$2,750	\$2,000	(\$750)
185	OTHER SALARY	\$7,454	\$4,900	\$10,900	\$6,000
191	SEVERANCE/EARLY RETIREMENT	\$61,066	\$0	\$0	\$0
	Total Salaries and Wages	\$3,383,532	\$3,663,587	\$3,788,950	\$125,363
EMPLOYEE BENEFITS					
210	NONLICENSED FICA	\$186,384	\$216,900	\$220,450	\$3,550
211	LICENSED FICA	\$56,330	\$61,160	\$67,300	\$6,140
214	PERA - DISTRICTS SHARE	\$173,102	\$196,300	\$199,490	\$3,190
218	TRA - DISTRICTS SHARE	\$51,187	\$50,985	\$60,630	\$9,645
220	EMPLOYEE INSURANCES	\$5,838	\$12,900	\$12,900	\$0
230	LIFE INSURANCE	\$3,797	\$4,246	\$4,320	\$74
235	DENTAL - ADMIN	\$45	\$0	\$0	\$0
240	LONG TERM DISABILITY	\$5,122	\$5,504	\$5,770	\$266
250	SHELTERED ANNUITIES	\$34,249	\$42,344	\$43,900	\$1,556
291	FLEX MEDICAL PREMIUMS	\$669,508	\$672,583	\$737,700	\$65,117
295	FLEX DENTAL PREMIUMS	\$14,793	\$15,537	\$16,580	\$1,043
	Total Employee Benefits	\$1,200,353	\$1,278,459	\$1,369,040	\$90,581

Lakeville Area Public Schools

2013-2014 Community Service Fund

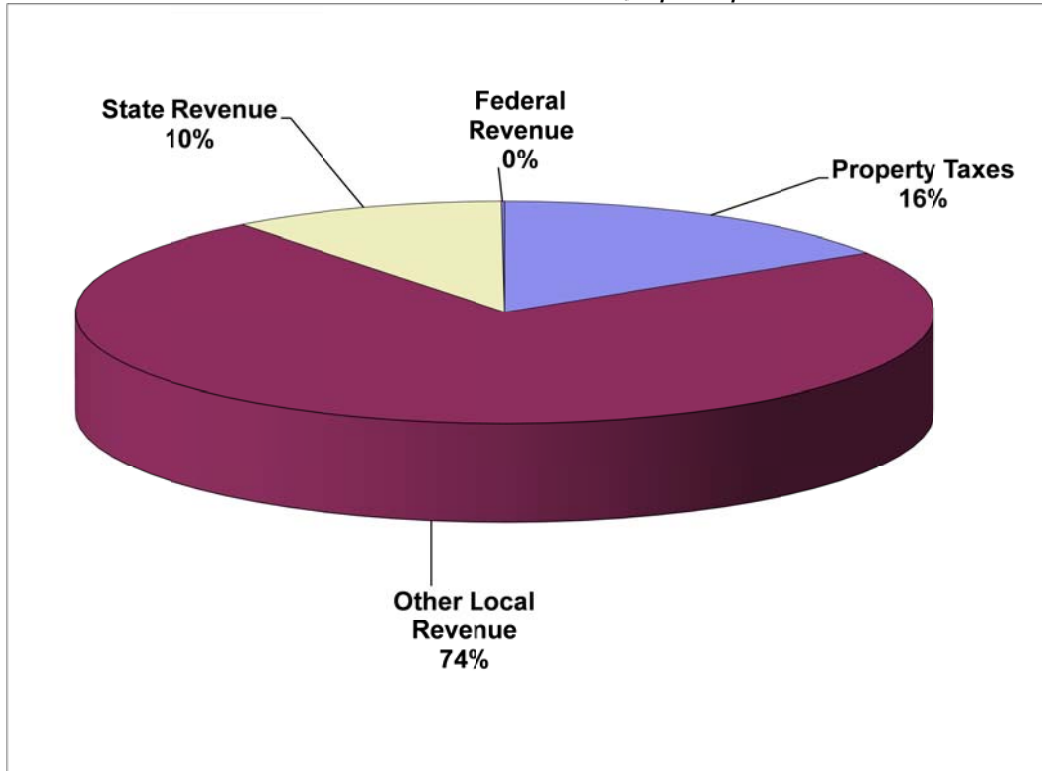
Proposed Expenditure Budget by Object Detail

		2012	2013	2014	
	Description	FY Actual	Revised Budget	Proposed Budget	Change
PURCHASED SERVICES					
305	CONSULTING FEES/FEES FOR SERVI	\$258,244	\$368,300	\$429,700	\$61,400
313	CONTRACTED OTHER EXP	\$51,348	\$40,400	\$37,000	(\$3,400)
316	INSERVICE	\$232	\$300	\$300	\$0
320	TELEPHONE & TELEGRPH	\$10,611	\$2,730	\$2,600	(\$130)
329	POSTAGE & EXPRESS	\$11,733	\$14,580	\$15,350	\$770
330	UTILITY SERVICES	\$29,249	\$42,400	\$38,300	(\$4,100)
350	REPAIRS AND MAINT SERVICE	\$6,344	\$5,000	\$4,000	(\$1,000)
361	TRANSP WITH PRIVA TE OPERATOR	\$49,145	\$46,250	\$53,220	\$6,970
366	TRAVEL-BUSINESS	\$9,924	\$13,700	\$15,230	\$1,530
370	RENTALS AND LEASES	\$68,321	\$32,500	\$26,900	(\$5,600)
381	PRINTING & BINDING	\$29,884	\$47,550	\$39,700	(\$7,850)
	Total Purchased Services	\$525,034	\$613,710	\$662,300	\$48,590
SUPPLIES AND MATERIALS					
401	GENERAL SUPPLIES	\$15,792	\$24,200	\$14,950	(\$9,250)
410	CUSTODIAL SUPPLIES	\$8,864	\$7,120	\$5,060	(\$2,060)
411	UNIFORMS	\$1,012	\$1,600	\$1,350	(\$250)
430	INSTRUCTION SUPPLIES	\$42,964	\$57,400	\$63,300	\$5,900
431	PAPER SUPPLIES	\$3,283	\$4,620	\$5,160	\$540
460	TEXTBOOKS & WORKBOOK	\$33,165	\$34,476	\$65,000	\$30,524
490	FOOD PURCHASES	\$91,962	\$98,150	\$96,800	(\$1,350)
	Total Supplies and Materials	\$197,042	\$227,566	\$251,620	\$24,054
CAPITAL EXPENDITURES					
530	EQUIPMENT PURCHASED	\$153,689	\$174,400	\$31,400	(\$143,000)
OTHER EXPENDITURES					
890	FIELD TRIP EXPENSE	\$22,995	\$24,000	\$25,500	\$1,500
891	STUDENT PROGRAM EXPENSE	\$0	\$0	\$0	\$0
893	ADVISORY COUNCIL	\$0	\$0	\$0	\$0
894	FUNDRAISING	\$0	\$0	\$0	\$0
895	INDIRECT COSTS	\$2,657	\$4,198	\$0	(\$4,198)
899	MISCELLANEOUS EXPEND	\$107,700	\$109,400	\$133,500	\$24,100
	Total Other Expenditures	\$133,352	\$137,598	\$159,000	\$21,402
TOTAL EXPENDITURES		\$5,593,002	\$6,095,320	\$6,262,310	\$166,990

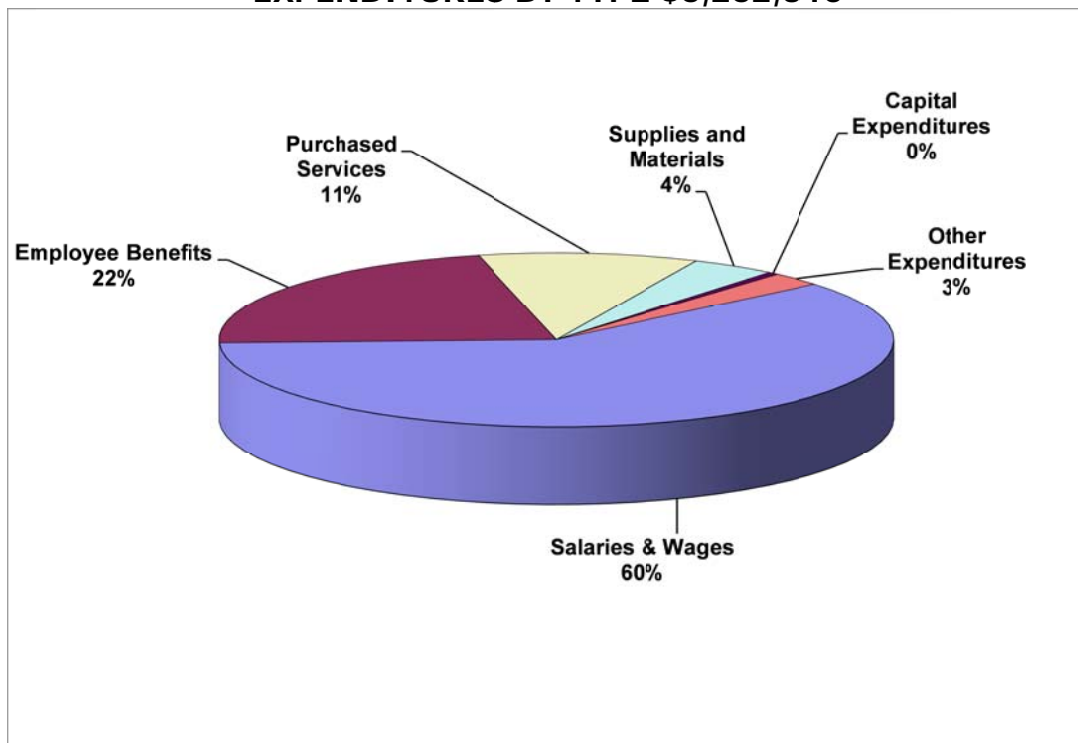
Lakeville Area Public Schools

2013-2014 Community Service Fund Proposed Budget Graphs

REVENUE BY SOURCE \$6,142,650



EXPENDITURES BY TYPE \$6,262,310



Lakeville Area Public Schools

2012-2013 Community Service Fund Proposed Budget Graphs

FUND BALANCE HISTORY

