

Independent School District 194

Proposed Budget

General Fund



Fiscal Year 2013 – 2014

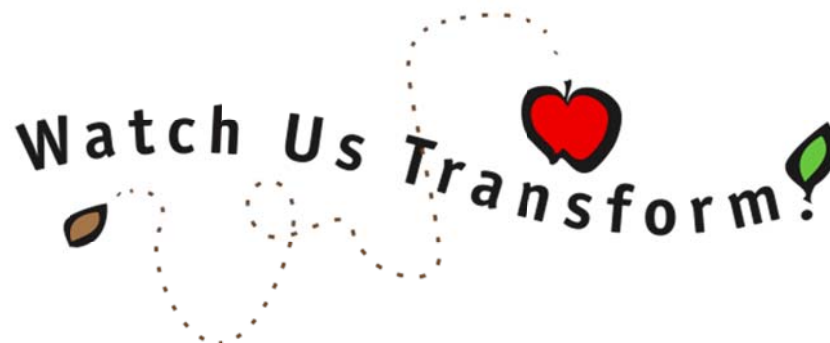
Covering the period from July 1, 2013 to June 30, 2014

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June 2013



Lakeville Area School District

2013-2014 General Fund Proposed Budget Assumptions

Enrollment:

- ❖ Enrollment is declining from the prior year. Overall the District is projected to see an approximate decline of 175 students.
- ❖ Projections are based on the January 2013 MARRS & Campus reports.

Revenues:

- ❖ General Education Revenue has increased by \$78 from \$5,224 to \$5,302 or a 1.5% increase.
- ❖ Special Education revenue is increasing due to increases in expenses but also additional funding has been added in the form of cross subsidy revenue.
- ❖ Federal and State grants are awarded figures and do not include carryovers – these will be added at budget revision.
- ❖ Federal grants have been reduced for a possible sequestration of funds and will be adjusted after the actual award.
- ❖ Integration Revenue is continuing and the projected revenue for 2013-14 after levy adjustments is \$1,030,867.
- ❖ The staff development set aside is re-established beginning in 2013-14.
- ❖ The District has levied for the first time in 2013-14, an OPEB Levy of \$604,000 which was approved by the Minnesota Department of Education based upon the Districts GASB 45 actuarial report.

Expenditures:

- ❖ Salaries have been adjusted to reflect retirements, step movement, and any new contract increases. Any contract settlement increases during the year above step movement will increase expenditures.
- ❖ Utilities are expected to remain relatively flat from 2012-13.
- ❖ Increase in Health Insurance cost; an increase in health insurance premiums, Affordable Care Act (ACA) fees and open enrollment plan changes.
- ❖ Assumes buildings and departments will spend all budgets.
- ❖ Fund Balance will be updated when the FY12-13 audit is completed in the Fall of 2013.

Lakeville Area School District

2013-2014 General Fund Actual and Projected Enrollment

Enrollment Projection in Adjusted Daily Membership (ADM'S)					
	Actual	Projected	Projected	Projected	Projected
	2011-12	2012-13	2013-14	2014-15	2015-16
Pre-K	74	77	66	65	62
Handicapped K	38	32	31	31	30
Kindergarten	641	581	545	538	519
Grade 1	719	728	654	616	609
Grade 2	749	738	741	666	628
Grade 3	789	772	752	756	681
Grade 4	796	818	791	770	774
Grade 5	790	816	835	808	787
Grade 6	880	817	841	860	832
Grade 7	889	892	829	853	872
Grade 8	895	894	898	836	859
Grade 9	922	941	931	935	871
Grade 10	928	918	938	928	932
Grade 11	887	909	896	916	906
Grade 12	923	875	894	882	901
K-12 ADM'S	10,808.18	10,699.41	10,546.33	10,363.64	10,170.94
		-1.01%	-1.43%	-1.73%	-1.86%
PK-12 ADM'S	10,882.01	10,776.80	10,611.88	10,428.40	10,233.32
		-0.97%	-1.53%	-1.73%	-1.87%
PK-12 AMCPU'S	12,762.45	12,637.37	12,480.59	12,280.60	12,073.33
		-0.98%	-1.24%	-1.60%	-1.69%

Lakeville Area School District

2013-2014 General Fund Proposed Budget Summary

	Actual	Revised	Proposed		
	2011-12	Budget	Budget	Amount	%
		2012-13	2013-14	Change	Change
REVENUE:					
Property Taxes	\$ 16,003,168	\$ 15,288,200	\$ 15,713,223	\$ 425,023	2.78%
Other Local Revenue	2,856,450	2,722,010	2,723,371	1,361	0.05%
State Revenue	80,715,856	82,781,113	81,660,990	(1,120,123)	-1.35%
Federal Revenue	4,512,956	2,894,494	2,278,308	(616,186)	-21.29%
Investment Income (Charges)	(1,878)	-	-	-	0.00%
TOTAL REVENUE	\$ 104,086,552	\$ 103,685,817	\$102,375,892	(\$1,309,925)	-1.26%
EXPENDITURES:					
Salaries and Wages	\$ 58,164,535	\$ 61,760,226	\$ 60,735,533	(1,024,693)	-1.66%
Employee Benefits	22,023,877	23,068,300	24,097,520	1,029,220	4.46%
Purchased Services	13,127,431	14,193,767	13,170,389	(1,023,378)	-7.21%
Supplies & Materials	2,811,047	3,583,723	3,211,374	(372,349)	-10.39%
Capital Expenditures	2,790,379	2,539,098	2,464,890	(74,208)	-2.92%
Debt Service	49,416	146,250	-	(146,250)	-100.00%
Other Expenditures	225,300	398,131	400,771	2,640	0.66%
TOTAL EXPENDITURES	\$ 99,191,984	\$ 105,689,495	\$104,080,477	(1,609,018)	-1.52%
REVENUES OVER (UNDER) EXPENDITURES	\$ 4,894,568	\$ (2,003,678)	\$ (1,704,585)		
BEGINNING FUND BALANCE	\$ 5,191,072	\$ 10,085,640	\$ 8,081,962		
PERMANENT TRANSFERS	\$ -	\$ -	\$ -		
ENDING FUND BALANCE	\$ 10,085,640	\$ 8,081,962	\$ 6,377,377		

Lakeville Area School District

2013-2014 General Fund Projected Reserve Summary

	Actual	Revised Budget	Proposed Budget
	2011-12	2012-13	2013-14
Unassigned			
Unreserved, Undesignated	\$ 7,779,672	\$ 5,064,635	\$ 5,585,732
Assigned			
Assigned for subsequent year budget deficit	1,478,522	1,977,993	?????
Committed			
Designated for Severance	-	-	-
Restricted			
Nonspendable for Prepaid Items	100	-	-
Safe Schools	107,092	100,000	-
Capital	401,965	593,453	593,453
Health and Safety	318,289	345,881	198,192
Total Fund Balance	\$ 10,085,640	\$ 8,081,962	\$ 6,377,377

Lakeville Area School District

2013-2014 General Fund

Proposed Revenue Budget Detail

	Description	2012 Actual	2013 Revised Budget	2014 Proposed Budget	Change
001	LOCAL PROPERTY TAXES - GENERAL	\$12,634,418	\$13,671,889	\$13,658,783	(\$13,106)
001	LOCAL PROPERTY TAXES - CAPITAL	\$1,315,231	\$1,247,972	\$1,198,575	(\$49,397)
001	LOCAL PROPERTY TAXES - HEALTH & SAFETY	\$533,109	\$368,339	\$251,865	(\$116,474)
001	LOCAL PROPERTY TAXES - OPEB LEVY	\$0	\$0	\$604,000	\$604,000
009	FISCAL DISPARITIES	\$1,697,869	\$0	\$0	\$0
010	COUNTY APPORTIONMENT	\$295,797	\$0	\$0	\$0
019	MISC LOCAL TAXES	\$26,389	\$0	\$0	\$0
020	LOCAL REVENUE	(\$499,645)	\$0	\$0	\$0
	TOTAL PROPERTY TAXES	\$16,003,168	\$15,288,200	\$15,713,223	\$425,023
021	REV FROM OTHER DISTRICTS	\$68,026	\$22,000	\$22,000	\$0
050	FEES FROM PATRONS	\$1,704,544	\$1,658,010	\$1,659,371	\$1,361
060	ADMISSION & STUD ACT	\$262,323	\$240,000	\$240,000	\$0
071	MEDICAL ASSIST-3RD PARTY BILL	\$88,311	\$165,000	\$165,000	\$0
092	INTEREST EARNED - INVS	(\$1,878)	\$0	\$0	\$0
093	RENT-SCHOOL FACILITIES	\$124,196	\$137,000	\$137,000	\$0
097	RETURNED CHECKS	\$773	\$0	\$0	\$0
099	MISC FM LOCAL SOURCE	\$608,277	\$500,000	\$500,000	\$0
	TOTAL LOCAL REVENUE	\$2,854,571	\$2,722,010	\$2,723,371	\$1,361
201	ENDOWMENT AID	\$311,211	\$301,758	\$298,840	(\$2,918)
211	FOUNDATION AID	\$66,854,136	\$67,425,352	\$67,599,952	\$174,600
211	FOUNDATION AID - OPERATING CAPITAL	\$1,174,575	\$1,216,515	\$1,235,368	\$18,853
211	FOUNDATION AID - COMPENSATORY	\$534,674	\$538,656	\$614,830	\$76,174
211	FOUNDATION AID - 1 TIME COMPENSATORY	\$0	\$1,113,551	\$0	(\$1,113,551)
212	LITERACY AID	\$0	\$682,000	\$682,000	\$0
213	SHARED TIME	\$6,764	\$12,000	\$12,000	\$0
227	ABATEMENT AID	\$738	\$0	\$0	\$0
229	DISPARITY REDUCTION AID	\$49	\$0	\$0	\$0
234	HOMESTEAD MARKET VALUE	\$108,222	\$0	\$0	\$0
258	WETLANDS AID	\$1,272	\$0	\$0	\$0
299	STATE AID ADJ	\$499,645	\$0	\$0	\$0
300	STATE AIDS & GRANTS - INTEGRATION AID	\$816,690	\$774,857	\$700,000	(\$74,857)
300	STATE AIDS & GRANTS - TRANSPORT DESEG	\$36,030	\$34,000	\$35,000	\$1,000
300	STATE AIDS & GRANTS - NON PUBLIC TRANS	\$134,735	\$182,424	\$183,000	\$576
360	STATE SPEC ED AID	\$10,232,115	\$10,500,000	\$10,100,000	(\$400,000)
360	CROSS SUBSIDY AID	\$0	\$0	\$200,000	\$200,000
370	MISC REVENUE THRU MDE	\$5,000	\$0	\$0	\$0
	TOTAL STATE REVENUE	\$80,715,856	\$82,781,113	\$81,660,990	(\$1,120,123)

Lakeville Area School District

2013-2014 General Fund

Proposed Revenue Budget Detail Continued

	Description	2012 Actual	2013 Revised Budget	2014 Proposed Budget	Change
400	FEDERAL AIDS & GRANT - EDUCATION JOBS	\$2,042,246	\$0	\$0	\$0
400	FEDERAL AIDS & GRANT - ESEA TITLE I	\$246,954	\$446,408	\$271,215	(\$175,193)
400	FEDERAL AIDS & GRANT - ESEA TITLE II	\$121,255	\$191,359	\$124,069	(\$67,290)
400	FEDERAL AIDS & GRANT - ESEA TITLE III	\$34,074	\$49,087	\$36,078	(\$13,009)
400	FEDERAL AIDS & GRANT - IDEA SPED 419	\$1,872,128	\$1,816,294	\$1,447,714	(\$368,580)
400	FEDERAL AIDS & GRANT - IDEA SPED 420	\$50,137	\$49,424	\$44,425	(\$4,999)
400	FEDERAL AIDS & GRANT - IEIC 422	\$45,401	\$41,719	\$36,915	(\$4,804)
400	FEDERAL AIDS & GRANT - IDEA PART B 425	\$39,296	\$230,830	\$252,286	\$21,456
400	FEDERAL AIDS & GRANT - CIMP 435	\$15,365	\$15,430	\$14,986	(\$444)
400	FEDERAL AIDS & GRANT - IDEA PART B 437	\$2,115	\$2,010	\$1,889	(\$121)
400	FEDERAL AIDS & GRANT - CARL PERKINS	\$57,733	\$51,933	\$48,731	(\$3,202)
406	REFUND OVERPAYMENT OF FED AID	(\$13,747)	\$0	\$0	\$0
	TOTAL FEDERAL REVENUE	\$4,512,957	\$2,894,494	\$2,278,308	(\$616,186)
	TOTAL GENERAL FUND REVENUE	\$104,086,552	\$103,685,817	\$102,375,892	(\$1,309,925)

Lakeville Area School District

2013-2014 General Fund

Proposed Expenditure Budget Detail

FUND 1	2012	2013	2014	
Object Description	FY Actual	Revised Budget	Proposed Budget	Change
SALARIES AND WAGES				
110 ADMINISTRATION/SUPERVISION	\$4,837,357	\$4,985,515	\$4,876,520	(\$108,995)
113 PROJECT COORDINATOR	\$10,300	\$10,300	\$10,300	\$0
115 VACATION PAY OPTION	\$8,728	\$11,545	\$11,840	\$295
116 CAR ALLOWANCE	\$7,000	\$0	\$0	\$0
140 CLASSROOM, LICENSED	\$36,450,774	\$38,378,268	\$37,640,700	(\$737,568)
141 CLASSROOM, NON-LICENSED	\$507,057	\$562,103	\$564,327	\$2,224
142 SUB SALARY	\$923,610	\$1,081,168	\$1,053,480	(\$27,688)
143 LICENSED INSTRUCTIONAL SUPPORT	\$627,136	\$798,107	\$839,229	\$41,122
144 CURRICULUM DEVEL	\$47,745	\$59,350	\$50,400	(\$8,950)
146 SUBSTITUTE NON-LIC CLASSROOM	\$127,480	\$137,338	\$129,000	(\$8,338)
148 PREP PERIOD SUB	\$18,575	\$72,000	\$42,000	(\$30,000)
149 ACTIVITIES DIRECTOR SALARY	\$212,019	\$218,436	\$217,705	(\$731)
151 OCCUPATIONAL THERAPIST	\$588,817	\$569,515	\$610,186	\$40,671
152 SPEECH/LANGUAGE PATHOLOGIST	\$1,245,239	\$1,279,205	\$1,297,194	\$17,989
154 SCHOOL NURSE	\$224,523	\$244,275	\$251,343	\$7,068
155 LICENSED NURSING SERVICES	\$57,359	\$60,257	\$30,298	(\$29,959)
156 SCHOOL SOCIAL WORKER	\$34,486	\$52,394	\$51,491	(\$903)
157 SCHOOL PSYCHOLOGIST	\$692,645	\$712,514	\$793,256	\$80,742
161 CERTIFIED PARAPROFESSIONAL	\$2,694,143	\$3,014,043	\$2,981,301	(\$32,742)
162 CERT ONE TO ONE PARAPROFESSION	\$149,357	\$101,459	\$102,007	\$548
165 SCHOOL COUNSELOR	\$34,003	\$85,847	\$98,001	\$12,154
170 CLASSIFIED SUPPORT	\$6,068,334	\$6,467,509	\$6,381,836	(\$85,673)
171 SUPERVISOR EVENTS	\$48,725	\$41,000	\$61,000	\$20,000
172 CASUAL & OVERTIME	\$68,846	\$270,900	\$112,500	(\$158,400)
173 GROUNDSMAN SALARY	\$322,490	\$356,021	\$365,078	\$9,057
174 DAPE SPECIALIST	\$313,875	\$338,807	\$256,414	(\$82,393)
175 CULTURAL LIASON	\$109,989	\$96,000	\$96,000	\$0
185 OTHER SALARY (LICENSED)	\$1,483,728	\$1,519,080	\$1,550,661	\$31,581
186 OTHER SALARY (NON-LICENSED)	\$0	\$21,829	\$45,466	\$23,637
191 SICK & SEVERANCE PAY	\$247,197	\$216,000	\$216,000	\$0
Total Salaries and Wages	\$58,161,535	\$61,760,785	\$60,735,533	(\$1,025,252)
EMPLOYEE BENEFITS				
210 NONLICENSED FICA	\$858,199	\$931,318	\$906,114	(\$25,204)
211 LICENSED FICA	\$3,352,753	\$3,740,395	\$3,711,965	(\$28,430)
214 PERA-DISTRICTS SHARE	\$834,558	\$866,635	\$855,670	(\$10,965)
218 TRA-DISTRICTS SHARE	\$2,822,684	\$3,172,738	\$3,393,938	\$221,200
220 FLEX MEDICAL PREMIUMS	\$304,290	\$343,277	\$394,546	\$51,269
221 AGENT OF RECORD	\$1,856	\$5,000	\$10,000	\$5,000
230 LIFE INSURANCE	\$64,877	\$66,693	\$64,208	(\$2,485)
235 DENTAL INSURANCE-ADMIN	\$7,367	\$7,345	\$14,900	\$7,555
236 DENTAL INS- TEACHERS	\$4,128	\$4,680	\$539	(\$4,141)
240 LONG TERM DISABILITY	\$122,601	\$130,260	\$128,914	(\$1,346)
250 SHELTERED ANNUITIES	\$830,327	\$927,047	\$997,500	\$70,453
270 WORKERS COMPENSATION	\$214,830	\$300,204	\$330,000	\$29,796
280 UNEMPLOYMENT COMP	\$153,517	\$100,000	\$50,000	(\$50,000)
291 FLEX MEDICAL PREMIUMS	\$12,102,673	\$12,113,153	\$12,889,604	\$776,451
295 FLEX DENTAL PREMIUMS	\$348,803	\$362,357	\$349,622	(\$12,735)
Total Employee Benefits	\$22,023,462	\$23,071,102	\$24,097,520	\$1,026,418

Lakeville Area School District

2013-2014 General Fund

Proposed Expenditure Budget Detail Continued

FUND 1	2012	2013	2014	
Object Description	FY Actual	Revised Budget	Proposed Budget	Change
PURCHASED SERVICES				
303 FED CONT SERV UNDER 25,000	\$127,648	\$149,567	\$96,596	(\$52,971)
304 FED CONT SERV OVER 25,000	\$82,138	\$108,392	\$90,000	(\$18,392)
305 CONSULTING FEES/FEES FOR SERVI	\$310,734	\$343,388	\$353,220	\$9,832
311 CONSULTANT INSERVICE	\$411,174	\$536,095	\$419,070	(\$117,025)
312 FISCAL SERVICES	\$43,351	\$39,200	\$40,000	\$800
313 CONTRACTED OTHER EXPENSE	\$49,523	\$19,811	\$22,150	\$2,339
314 DATA PROCESSING SERV	\$16,365	\$23,500	\$22,000	(\$1,500)
316 INSERVICE	\$273	\$4,839	\$8,600	\$3,761
317 TRUTH IN TAXATION	\$6,647	\$5,760	\$5,000	(\$760)
320 TELEPHONE & TELEGRPH	\$238,170	\$309,382	\$311,480	\$2,098
323 CABLE TV	\$9,592	\$11,000	\$15,000	\$4,000
324 WEB PUBLISHING	\$34,043	\$40,000	\$38,050	(\$1,950)
329 POSTAGE & EXPRESS	\$38,658	\$51,518	\$61,600	\$10,082
330 UTILITY SERVICES	\$2,367	\$4,500	\$4,500	\$0
331 ELECTRICITY	\$1,288,179	\$1,335,300	\$1,418,500	\$83,200
332 WATER & SEWER	\$116,715	\$120,400	\$122,450	\$2,050
333 REFUSE REMOVAL	\$86,248	\$101,400	\$92,200	(\$9,200)
340 PROPERTY INSURANCE	\$151,838	\$150,000	\$175,000	\$25,000
341 LIABILITY INSURANCE	\$63,973	\$105,000	\$80,000	(\$25,000)
344 SELF INSURANCE	\$15,860	\$137,000	\$50,000	(\$87,000)
346 LIC NURSING SERV OVER 25,000	\$33,356	\$50,000	\$38,000	(\$12,000)
349 MENTAL HEALTH PROF OVER 25,000	\$73,406	\$59,000	\$30,000	(\$29,000)
350 REPAIRS & MAINT SERV	\$212,194	\$280,703	\$227,580	(\$53,123)
351 REPAIR & MAINT GROUNDS	\$85,240	\$60,310	\$55,000	(\$5,310)
352 MENTAL HEALTH PRACTITIONER	\$8,800	\$10,000	\$10,000	\$0
353 REPAIR & MAINT EQUIP	\$16,908	\$13,370	\$8,000	(\$5,370)
354 PIANO TUNING	\$4,104	\$5,658	\$5,310	(\$348)
357 SERV UNDER 25,000 INT FOR DEAF	\$496	\$500	\$500	\$0
358 FOREIGN LANGUAGE INTERPRETER	\$559	\$8,720	\$3,000	(\$5,720)
360 TRANSP CONTRACT PUBL	\$36,803	\$50,035	\$39,600	(\$10,435)
361 TRANSP CONTRACT PRIV	\$244,896	\$236,736	\$212,484	(\$24,252)
362 MENTAL HEALTH PRAC UNDER 25000	\$25,000	\$25,000	\$25,000	\$0
363 SNOW REMOVAL	\$104,369	\$174,040	\$175,000	\$960
366 TRAVEL-BUSINESS	\$129,137	\$176,572	\$284,404	\$107,832
367 TRAVEL-PROF DEVELOP	\$14,018	\$22,877	\$22,300	(\$577)
368 OUT OF STATE TRAVEL	\$3,942	\$6,000	\$6,000	\$0
369 PROFESSIONAL IMPROV	\$243,006	\$319,876	\$346,735	\$26,859
370 RENTALS AND LEASES	\$18,915	\$13,848	\$15,240	\$1,392
371 RENTAL OF A V MAT L	\$2,418	\$2,037	\$2,070	\$33
372 CONT OT SERVICE < 25,000	\$29,500	\$30,000	\$25,000	(\$5,000)
373 CONT SPEECH LANG < 25,000	\$55,075	\$25,000	\$0	(\$25,000)
376 CONT LIC NURSING < 25,000	\$25,660	\$35,000	\$35,000	\$0
378 SCHOOL HEALTH PROF < 25,000	\$0	\$0	\$0	\$0
379 CONT MENTAL HEALTH < 25,000	\$50,000	\$55,000	\$55,000	\$0
380 ADVERTISING	\$2,760	\$4,100	\$4,050	(\$50)
381 PRINTING & BINDING	\$15,959	\$39,321	\$37,150	(\$2,171)
382 MEDICA ID REIMBURSED SERVICES	\$5,752	\$8,695	\$10,800	\$2,105
389 TUITION REIMBURSEMENT	\$2,101	\$3,900	\$3,800	(\$100)
390 PYMT OTH MN SCH DIST	\$380,285	\$290,000	\$400,000	\$110,000
393 CHILD W DISABILTY CONT SERV	\$391,320	\$449,559	\$352,000	(\$97,559)
394 PYMT FOR ED PURPOSES	\$144,405	\$112,299	\$107,299	(\$5,000)
396 SALARY PURCH FROM OTHER DIST	\$244,779	\$350,000	\$245,000	(\$105,000)
Total Purchased Services	\$5,698,660	\$6,514,208	\$6,206,738	(\$307,470)

Lakeville Area School District

2013-2014 General Fund

Proposed Expenditure Budget Detail Continued

FUND 1		2012	2013	2014	
Object Description		FY Actual	Revised Budget	Proposed Budget	Change
SUPPLIES AND MATERIALS					
401	GENERAL SUPPLIES	\$305,948	\$449,820	\$412,534	(\$37,286)
403	FIRST AID SUPPLIES	\$2,795	\$6,878	\$6,400	(\$478)
410	CUSTODIAL SUPPLIES	\$246,233	\$244,340	\$235,000	(\$9,340)
411	UNIFORMS	\$10,186	\$9,540	\$9,500	(\$40)
420	REPAIR SUPPLIES	\$22,400	\$23,080	\$23,000	(\$80)
421	REPAIR SUPPLY-SITES	\$26,960	\$25,810	\$25,000	(\$810)
422	REPAIR SUPPLY-BUILD	\$158,384	\$176,960	\$175,000	(\$1,960)
423	REPAIR SUPPLY-EQUIP	\$111,650	\$65,860	\$65,000	(\$860)
430	INSTRUCTION SUPPLIES	\$406,905	\$565,602	\$402,838	(\$162,764)
431	PAPER SUPPLIES	\$189,221	\$182,720	\$196,379	\$13,659
432	ACTIVITY DAYS	\$0	\$500	\$0	(\$500)
433	SUPPLIES & MATERIALS	\$133,061	\$129,848	\$132,205	\$2,357
434	GRADUATION EXP	\$37,245	\$80,000	\$50,000	(\$30,000)
435	SPECIALIZED VOCA INSTR SUPPLIE	\$35,179	\$16,199	\$15,300	(\$899)
440	FUEL FOR BUILDINGS	\$344,711	\$571,500	\$571,500	\$0
442	GAS AND OIL	\$28,648	\$11,380	\$25,820	\$14,440
460	TEXTBOOKS & WORKBOOK	\$228,792	\$373,202	\$386,670	\$13,468
461	STANDARDIZED TESTS	\$110,036	\$146,126	\$119,130	(\$26,996)
463	A/P TESTING	\$0	\$0	\$0	\$0
470	LIBRARY BOOKS	\$49,014	\$45,888	\$44,854	(\$1,034)
480	AUDIO VISUAL AIDS	\$10,963	\$9,614	\$9,250	(\$364)
488	PROF LIB MAT'L S	\$2,315	\$1,875	\$4,175	\$2,300
489	PERIODICAL & NEWS PAPER	\$16,382	\$16,901	\$14,403	(\$2,498)
490	FOOD	\$9,450	\$12,050	\$11,800	(\$250)
Total Supplies and Materials		\$2,486,479	\$3,165,693	\$2,935,758	(\$229,935)
CAPITAL EXPENDITURES					
511	SITE OR GROUNDS IMPROV	\$0	\$0	\$50,000	\$50,000
530	EQUIPMENT PURCHASED	\$9,795	\$45,000	\$26,500	(\$18,500)
531	EQUIPMENT PURCHASED	\$55,600	\$0	\$0	\$0
533	SPECIAL ED EQUIPMENT	\$9,388	\$19,441	\$20,000	\$559
534	FIXED ASSET	\$0	\$6,500	\$0	(\$6,500)
535	CAPITAL LEASE	\$0	\$276,154	\$276,154	\$0
555	TECHNOLOGY EQUIPMENT	\$412,038	\$63,570	\$53,500	(\$10,070)
556	TECHNOLOGY EQUIPMENT-SPEC ED	\$79,753	\$133,971	\$115,000	(\$18,971)
580	PRINCIPAL ON CAPITAL LEASE	\$250,007	\$250,000	\$0	(\$250,000)
Total Capital Expenditures		\$816,581	\$794,636	\$541,154	(\$253,482)
OTHER EXPENDITURES					
740	LOAN INTEREST	\$49,416	\$146,250	\$0	(\$146,250)
820	DUES & MEMBERSHIPS	\$76,504	\$81,914	\$99,971	\$18,057
889	AUDITORIUM EXPENSE	\$23	\$0	\$0	\$0
890	FIELD TRIP EXPENSE	(\$5,542)	\$2,923	\$1,300	(\$1,623)
891	STUDENT PROGRAM EXPENSE	\$9,998	\$19,142	\$12,000	(\$7,142)
892	SPECIAL PROJECTS	(\$177)	\$0	\$0	\$0
893	STUDENT ACTIVITY ACCOUNTS	(\$2,603)	\$0	\$0	\$0
894	CAMP ST CROIX	\$12,472	\$20,000	\$20,000	\$0
895	BOOK FAIR	\$200	\$0	\$0	\$0
896	INDIRECT COST CHARGEBACK FED G	(\$2,657)	\$0	\$0	\$0
898	SCHOLARSHIPS	\$60,687	\$212,652	\$217,500	\$4,848
899	MISCELLANEOUS EXPEND	(\$21)	\$0	\$0	\$0
Total Other Expenditures		\$198,301	\$482,881	\$350,771	(\$132,110)
FUND 1 TOTAL EXPENDITURES		\$89,299,810	\$95,789,305	\$95,267,290	(\$522,015)

Lakeville Area School District

2013-2014 General Fund

Proposed Expenditure Budget Detail Continued

FUND 3 - TRANSPORTATION		2012	2013	2014	
	Object Description	FY Actual	Revised Budget	Proposed Budget	Change
305	CONSULTING FEES/FEES FOR SERVICE	\$25,000	\$25,500	\$30,000	\$4,500
350	REPAIRS & MAINT SERV	\$1,491	\$2,000	\$2,000	\$0
360	TRANSP CONTRACT	\$82,320	\$147,900	\$100,000	(\$47,900)
361	TRANSP CONTRACT	\$5,608,183	\$5,668,400	\$5,380,000	(\$288,400)
370	LEASE	\$2,000	\$0	\$2,000	\$2,000
381	PRINTING & BINDING	\$4,895	\$8,200	\$6,000	(\$2,200)
444	GAS AND OIL ESCALATOR	\$118,405	\$107,100	\$125,000	\$17,900
FUND 3 TOTAL EXPENDITURES		\$5,842,294	\$5,959,100	\$5,645,000	(\$314,100)
FUND 5 - CAPITAL		2012	2013	2014	
	Object Description	FY Actual	Revised Budget	Proposed Budget	Change
185	STIPENDS	\$3,000	\$0	\$0	\$0
210	NON-LICENSED FICA	\$46	\$0	\$0	\$0
211	LICENSED FICA	\$181	\$0	\$0	\$0
214	PERA-DISTRICTS SHARE	\$44	\$0	\$0	\$0
218	TRA-DISTRICTS SHARE	\$144	\$0	\$0	\$0
305	CONSULTING FEES/FEES FOR SERVICE	\$30,201	\$375,000	\$0	(\$375,000)
311	PROF & TECH SERVICES	\$191,497	\$252,155	\$327,453	\$75,298
316	DATA PROCESSING SERVICES	\$312,419	\$286,000	\$346,668	\$60,668
319	OTHER PERSONAL SERVICES	\$254,000	\$254,000	\$254,000	\$0
370	RENTALS AND LEASES	\$922,307	\$679,150	\$515,530	(\$163,620)
460	TEXTBOOKS AND WORKBOOKS	\$201,380	\$230,381	\$150,616	(\$79,765)
511	SITE OR GROUNDS IMPROV	\$78,852	\$71,700	\$78,500	\$6,800
522	BUILDING IMPROVEMENTS	\$346,642	\$358,480	\$232,352	(\$126,128)
523	BUILDINGS-LEASED	\$278,962	\$281,033	\$384,070	\$103,037
530	EQUIPMENT PURCHASED	\$461,795	\$473,557	\$411,673	(\$61,884)
531	COMPUTER EQUIPMENT	\$242,180	\$234,899	\$190,726	(\$44,173)
533	SPECIAL ED EQUIPMENT	\$6,757	\$10,800	\$7,680	(\$3,120)
534	FIXED ASSET EQUIPMENT	\$0	\$0	\$160	\$160
556	TECHNOLOGY EQUIPMENT	\$3,918	\$0	\$0	\$0
562	REFERENCE MAT L	\$19,095	\$15,040	\$10,843	(\$4,197)
563	AUDIO VISUAL MATERIALS	\$12,210	\$621	\$0	(\$621)
564	COMPUTER SOFTWARE	\$4,730	\$1,877	\$1,333	(\$544)
580	PRINCIPAL ON CAPITAL LEASE	\$237,581	\$249,427	\$511,884	\$262,457
581	INTEREST ON CAPITAL LEASE	\$118,818	\$106,970	\$94,515	(\$12,455)
860	REAL ESTATE TAXES & ASSESSMENT	\$149,650	\$60,000	\$50,000	(\$10,000)
FUND 5 TOTAL EXPENDITURES		\$3,876,406	\$3,941,090	\$3,568,003	(\$373,087)
TOTAL GENERAL FUND		\$99,191,984	\$105,689,495	\$104,080,477	(\$1,609,018)

Lakeville Area School District

2013-2014 General Fund

Proposed Budget Program Expenditures

GENERAL FUND		2012	2013	2014	
	Program Description	FY Actual	Revised Budget	Proposed Budget	Change
ADMINISTRATION					
010	BOARD OF EDUCATION	\$87,807	\$73,969	\$89,069	\$15,100
020	SUPERINTENDENT OFFICE	\$358,850	\$368,214	\$434,069	\$65,855
030	CURRICULUM & INSTRUCTION	\$386,159	\$384,690	\$398,582	\$13,892
050	SCH ADMIN-PRINC OFFC	\$4,352,955	\$4,506,250	\$4,531,749	\$25,499
051	LHS PARKING LOT	\$77,840	\$86,887	\$93,376	\$6,489
	Total Administration	\$5,263,611	\$5,420,010	\$5,546,845	\$126,835
DISTRICT SUPPORT SERVICES					
105	GENERAL ADMINISTRATIVE SUPPORT	\$115,206	\$45,975	\$30,260	(\$15,715)
107	OTHER ADMINISTRATIVE SUPPORT	\$0	\$18,313	\$250	(\$18,063)
110	BUSINESS SERVICES	\$1,336,822	\$1,403,981	\$1,284,390	(\$119,591)
130	COMMUNITY RELATIONS	\$318,431	\$356,184	\$309,119	(\$47,065)
140	TECHNOLOGY, TIES, MEDIA SERVIC	\$619,633	\$582,989	\$454,848	(\$128,141)
150	LEGAL SERVICES	\$6,815	\$27,000	\$25,000	(\$2,000)
160	PERSONNEL	\$485,736	\$585,464	\$602,515	\$17,051
170	PRINTING & DUPLICATING	\$9,192	\$9,435	\$9,335	(\$100)
199	SCHOOL ELECTIONS	\$0	\$55,000	\$65,000	\$10,000
	Total District Support Services	\$2,891,834	\$3,084,341	\$2,780,717	(\$303,624)
ELEMENTARY & SECONDARY REGULAR INSTRUCTION					
201	ELEM ED-KINDERGARTEN	\$549,224	\$601,735	\$602,023	\$288
203	ELEM ED-1-6-GRADES	\$81,129	\$98,496	\$258,239	\$159,743
203	ELEM EDUCATION	\$15,416,263	\$16,246,023	\$15,666,912	(\$579,111)
204	TITLE II, PART A	\$121,345	\$191,359	\$124,069	(\$67,290)
205	TITLE III, PART A	\$34,074	\$49,087	\$36,078	(\$13,009)
211	SECONDARY EDUCATION	\$1,990,639	\$2,730,432	\$3,001,154	\$270,722
212	ART	\$527,432	\$549,644	\$544,825	(\$4,819)
215	BUSINESS	\$15,178	\$2,900	\$4,850	\$1,950
216	TITLE I	\$246,954	\$446,408	\$271,215	(\$175,193)
217	ASSURANCE OF MASTERY	\$281,480	\$224,540	\$270,612	\$46,072
218	GIFTED & TALENTED	\$761,163	\$906,900	\$943,015	\$36,115
219	LIMITED ENGLISH PROFICIENCY	\$971,376	\$1,094,162	\$1,133,051	\$38,889
220	ENGLISH LANGUAGE	\$4,905,030	\$4,420,963	\$4,629,348	\$208,385
230	FOREIGN LANGUAGE	\$1,043,344	\$1,138,062	\$1,255,780	\$117,718
240	PHY ED	\$2,855,580	\$2,899,194	\$2,997,802	\$98,608
240	PHYSICAL ED/HEALTH	\$2,363	\$7,938	\$10,514	\$2,576
241	HEALTH	\$804	\$1,889	\$2,140	\$251
250	F.A.C.S.	\$104,652	\$118,764	\$116,538	(\$2,226)
250	HOME ECONOMICS	\$502	\$600	\$1,384	\$784
255	INDUSTRIAL EDUCATION	\$158,388	\$187,879	\$154,241	(\$33,638)
256	MATHEMATICS	\$3,280,018	\$3,542,874	\$3,706,433	\$163,559
257	TEXTBOOKS AND WORK - TECHNOLOG	\$2,600	\$5,785	\$0	(\$5,785)
258	MUSIC - INSTRUMENTAL	\$552,838	\$586,851	\$588,883	\$2,032
258	MUSIC- INSTRU	\$15,486	\$15,765	\$6,000	(\$9,765)
259	MUSIC - VOCAL	\$957,775	\$1,039,929	\$894,623	(\$145,306)
259	MUSIC-VOCAL	\$927	\$2,701	\$6,400	\$3,699
260	NATURAL SCIENCES	\$3,424,042	\$3,511,114	\$3,613,157	\$102,043
270	SOCIAL SCIENCES/STUD	\$3,084,249	\$3,343,247	\$3,444,338	\$101,091
280	OTHER SECONDARY INST	\$352,475	\$511,924	\$414,695	(\$97,229)
281	EXPLORATION	\$3,996	\$2,500	\$1,300	(\$1,200)
282	IN SCHOOL SUSPENSION	\$39,314	\$46,648	\$29,380	(\$17,268)
291	CO-CURRICULAR ACTIVITY	\$461,499	\$409,809	\$361,707	(\$48,102)
292	BOYS/GIRLS ATHLETICS	\$771,552	\$808,660	\$796,416	(\$12,244)
293	BOYS/GIRLS STATE TOURNAMENT	\$21,449	\$0	\$20,000	\$20,000
294	BOYS ATHLETICS	\$594,853	\$581,254	\$555,137	(\$26,117)
295	BOYS STATE TOURNAMENT	\$49,871	\$25,000	\$60,000	\$35,000
296	GIRLS ATHLETICS	\$511,179	\$523,244	\$497,540	(\$25,704)
297	GIRLS STATE TOURNAMENT	\$48,261	\$25,000	\$60,000	\$35,000
	Total Elementary & Secondary Instruction	\$44,239,302	\$46,899,280	\$47,079,799	\$180,519

Lakeville Area School District

2013-2014 General Fund

Proposed Budget Program Expenditures

GENERAL FUND		2012	2013	2014	
	Program Description	FY Actual	Revised Budget	Proposed Budget	Change
VOCA TIONAL EDUCATION INSTRUCTION					
311	MARKETING EDUCATION	\$111,979	\$151,153	\$214,040	\$62,887
331	FAMILY & CONSUMER SCIENCE	\$136,875	\$144,396	\$140,727	(\$3,669)
341	BUSINESS & OFFICE ED	\$167,531	\$149,659	\$175,282	\$25,623
361	TRADE & INDUSTRIAL OCCUPATIONS	\$203,995	\$219,369	\$236,511	\$17,142
371	RELATED SUBJ/INTERRELATED & DI	\$46,644	\$41,433	\$51,792	\$10,359
380	SPECIAL NEEDS	\$77,612	\$86,643	\$18,314	(\$68,329)
399	VOCA TIONAL ED-GEN	\$57,733	\$51,933	\$48,731	(\$3,202)
	Total Vocational Instruction	\$802,369	\$844,586	\$885,397	\$40,811
SPECIAL EDUCATION INSTRUCTION					
400	GENERAL SPECIAL ED	\$214,236	\$175,592	\$50,000	(\$125,592)
401	SPEECH/LANGUAGE	\$1,910,946	\$1,915,494	\$1,845,739	(\$69,755)
402	MILD-MODERATE MENTALLY IMPAIRE	\$839,358	\$810,197	\$721,301	(\$88,896)
403	MOD-SEVERE MENT IMPAIRED	\$0	\$718	\$0	(\$718)
403	MODERATE-SEVERE MENTALLY IMPAI	\$1,564,644	\$1,712,522	\$1,913,264	\$200,742
404	PHYSICALLY IMPAIRED	\$861,868	\$938,387	\$795,261	(\$143,126)
405	DEAF OR HARD OF HEARING	\$78,919	\$116,249	\$80,500	(\$35,749)
406	VISUALLY IMPAIRED	\$35,299	\$50,000	\$50,000	\$0
407	SPECIFIC LEARNING DISABILITY	\$2,543,174	\$2,503,387	\$2,702,335	\$198,948
408	EMOTIONAL/BEHAVIOR DISORDERS	\$1,364	\$0	\$0	\$0
408	EMOTIONAL/BEHAVIORAL DISORDERS	\$2,809,928	\$3,184,724	\$2,919,503	(\$265,221)
410	OTHER HEALTH IMPAIRED	\$1,442,761	\$1,461,153	\$1,328,276	(\$132,877)
411	AUTISTIC	\$3,016,436	\$3,158,683	\$3,227,870	\$69,187
412	EARLY CHILDHOOD	\$1,284,158	\$1,451,201	\$1,418,327	(\$32,874)
414	TRAUMATIC BRA IN INJURY	\$3,111	\$0	\$0	\$0
416	SEVERLY MULTIPLY IMPAIRED	\$0	\$1,412	\$0	(\$1,412)
420	SPEC ED - GENERAL	\$3,452,695	\$3,939,179	\$4,606,444	\$667,265
422	SPEC ED - STUDENTS W/O DISABIL	\$39,296	\$230,830	\$252,286	\$21,456
425	ECSE	\$50,137	\$49,424	\$44,425	(\$4,999)
	Total Special Education Instruction	\$20,148,331	\$21,699,152	\$21,955,531	\$256,379
INSTRUCTIONAL SUPPORT SERVICES					
605	GENERAL INSTRUCTIONAL SUPPORT	\$0	\$155,957	\$169,005	\$13,048
610	CURRICULUM CONSULTANT & DEVELO	\$242,278	\$328,712	\$345,479	\$16,767
620	EDUCATIONAL MEDIA	\$1,607,832	\$1,627,377	\$1,401,017	(\$226,360)
621	AUDIO VISUAL SERVICE	\$158,543	\$206,199	\$300,457	\$94,258
640	STAFF DEVELOPMENT	\$718,854	\$1,198,853	\$1,280,001	\$81,148
641	STAFF DEV WORKSHOPS	\$271,368	\$0	\$0	\$0
680	COMPUTER ASSISTED INSTRUCTION	\$686,601	\$763,317	\$269,157	(\$494,160)
690	BASIC SKILLS(OTHER INST SUPPOR	\$818,591	\$868,879	\$882,522	\$13,643
691	CONTINGENCY LANE CHANGE	\$0	\$350,000	\$175,000	(\$175,000)
	Total Instructional Support Services	\$4,504,069	\$5,499,294	\$4,822,638	(\$676,656)

Lakeville Area School District

2013-2014 General Fund

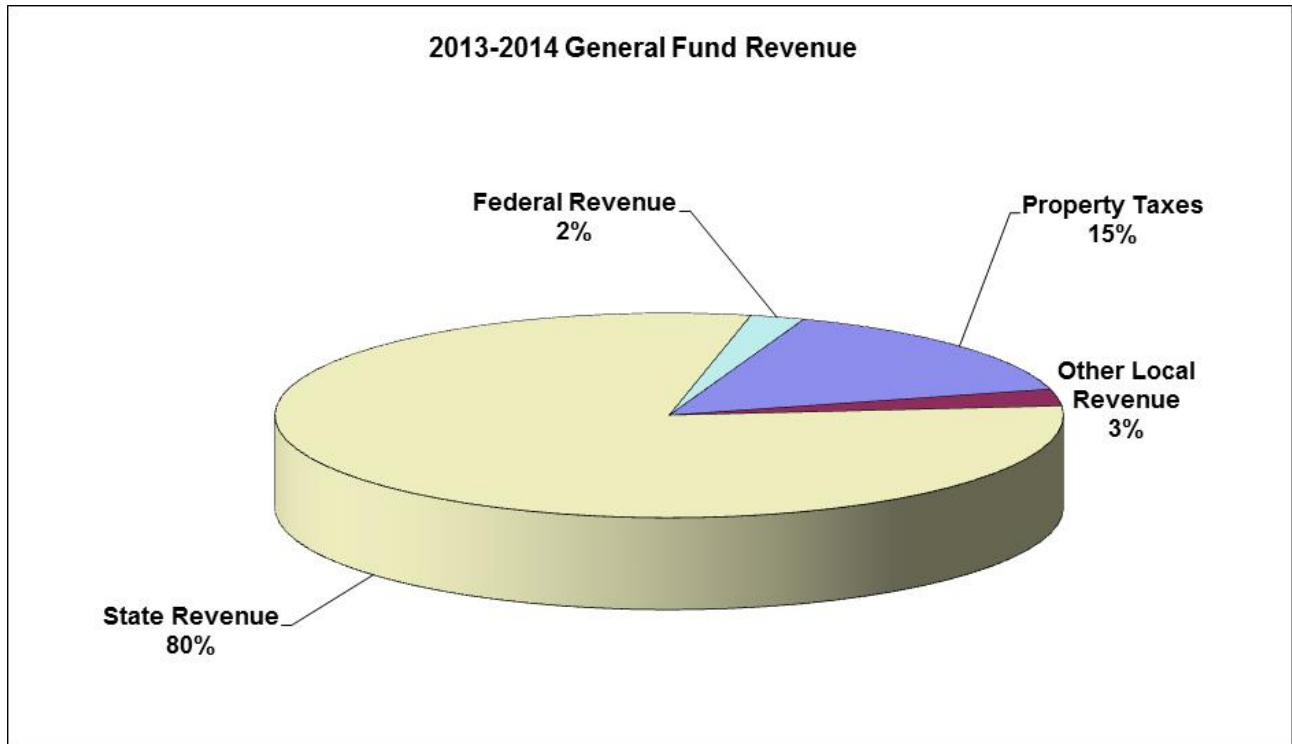
Proposed Budget Program Expenditures

GENERAL FUND		2012	2013	2014	
	Program Description	FY Actual	Revised Budget	Proposed Budget	Change
PUPIL SUPPORT SERVICES					
710	SECONDARY COUNSELING & GUIDANC	\$2,444,905	\$2,476,362	\$2,601,090	\$124,728
712	ELEM COUNSELING & GUIDANCE	\$703,875	\$721,437	\$430,735	(\$290,702)
713	SCHOOL/COMMUNITY PREVENTION	\$121	\$0	\$0	\$0
720	HEALTH SERVICES	\$756,028	\$655,890	\$844,100	\$188,210
740	SOCIAL WORK SERVICES	\$571,102	\$643,813	\$566,220	(\$77,593)
760	PUPIL TRANSPORTATION	\$5,881,916	\$5,992,700	\$5,678,600	(\$314,100)
	Total Pupil Support Services	\$10,357,945	\$10,490,202	\$10,120,745	(\$369,457)
SITES AND BUILDINGS					
805	EQUIPMENT REPAIR SERVICES	\$289,141	\$330,000	\$332,000	\$2,000
810	OPERATIONS & MAINT	\$7,271,319	\$7,968,368	\$7,904,682	(\$63,686)
850	FACILITIES	\$2,829,510	\$2,416,757	\$1,947,570	(\$469,187)
860	HEALTH & SAFETY	\$313,467	\$499,255	\$399,553	(\$99,702)
	Total Sites and Buildings	\$10,703,437	\$11,214,380	\$10,583,805	(\$630,575)
FISCAL AND OTHER FIXED COST PROGRAMS					
920	RETIREMENT OF NONBONDED OBLIGA	\$49,416	\$146,250	\$0	(\$146,250)
940	PROPERTY & OTHER INSURANCE	\$231,671	\$392,000	\$305,000	(\$87,000)
	Total Fiscal & Other Fixed Cost Programs	\$281,087	\$538,250	\$305,000	(\$233,250)
TOTAL GENERAL FUND		\$99,191,984	\$105,689,495	\$104,080,477	(\$1,609,018)

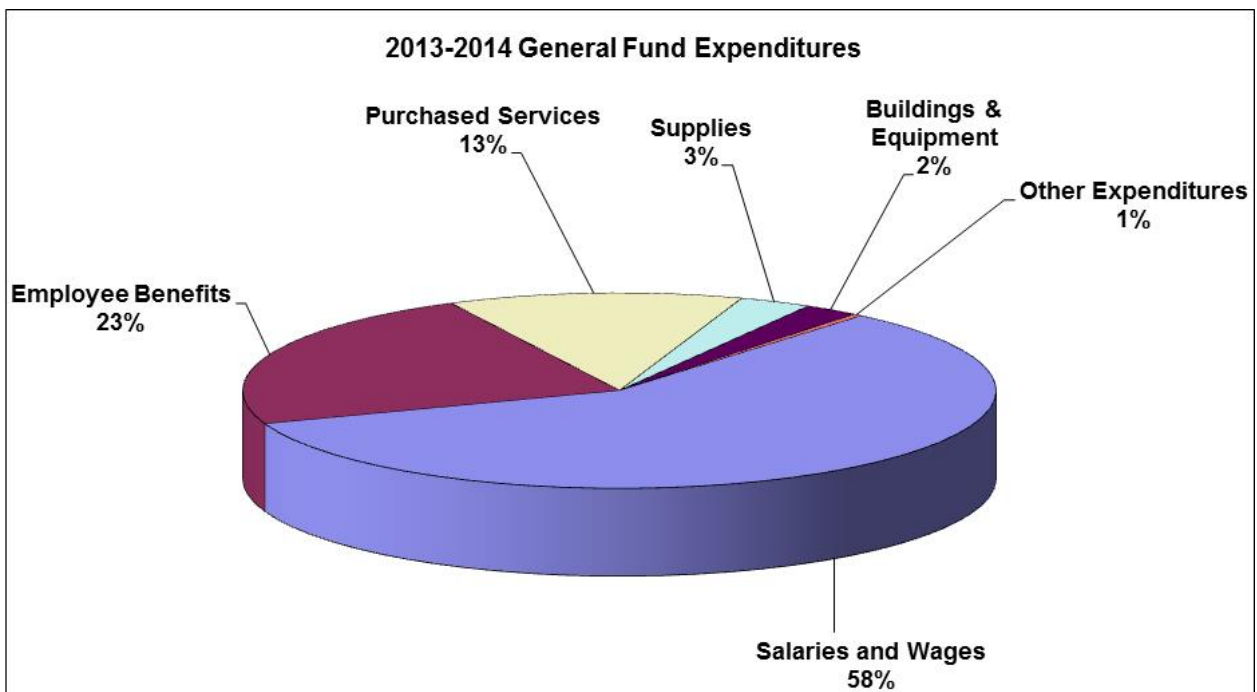
Lakeville Area School District

2013-2014 General Fund Proposed Budget Graphs

Revenue By Source \$102,375,892



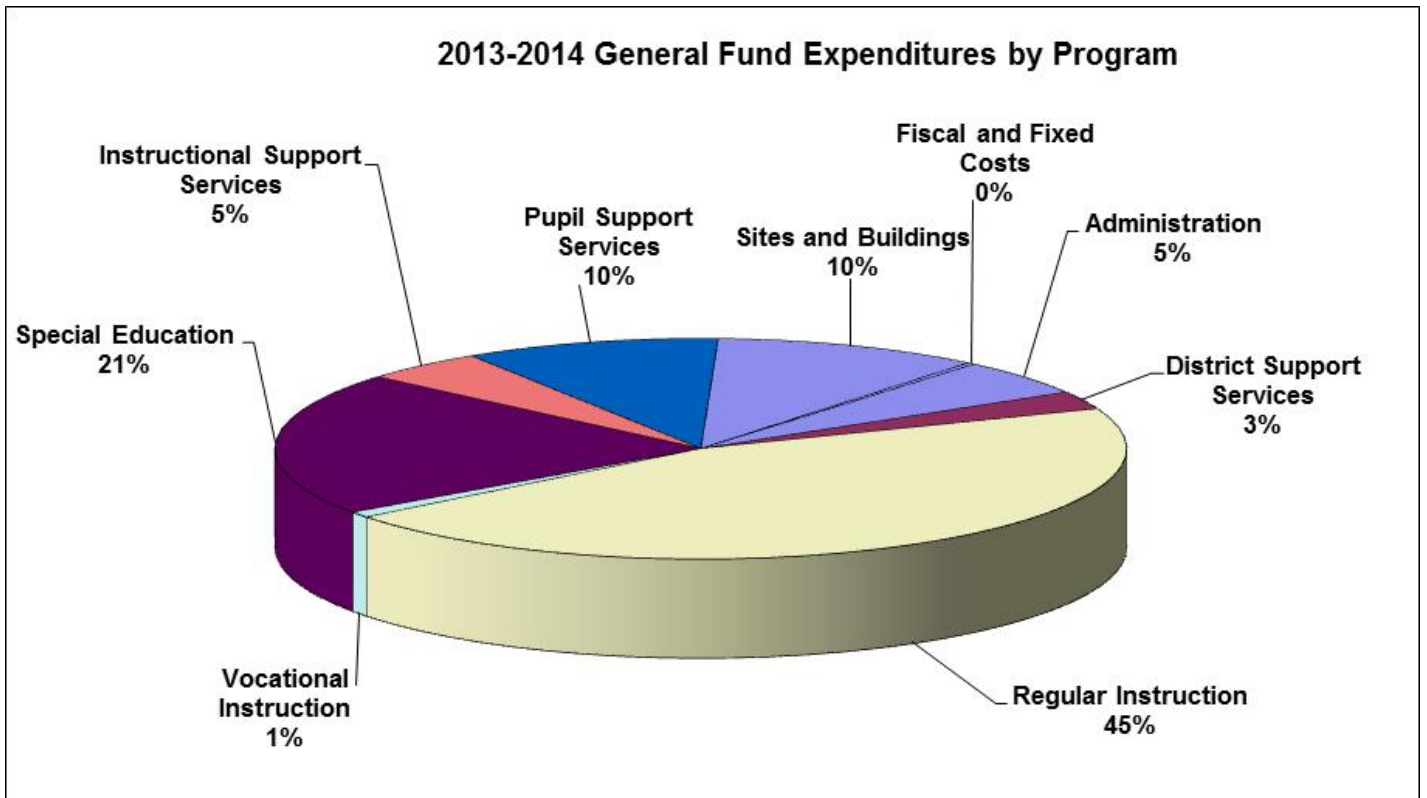
Expenditures By Object \$104,080,477



Lakeville Area School District

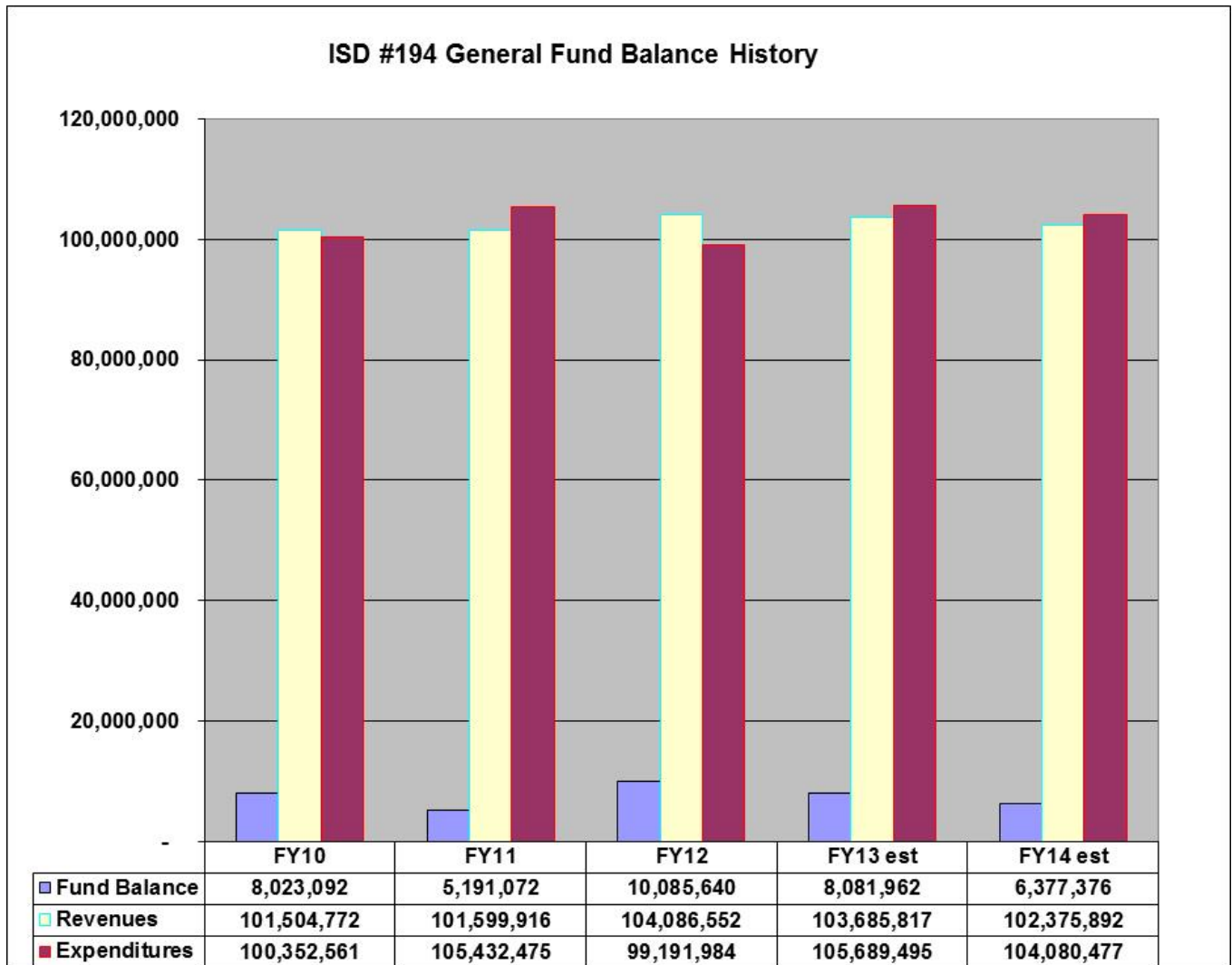
2013-2014 General Fund

Proposed Budget Graphs Continued



Lakeville Area School District

2013-2014 General Fund Projected Fund Balance



Lakeville Area School District

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