

GENERAL FUND

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. It contains the following budget components:

Operating - includes expenditures for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, and other district expenditures not specifically designated to be accounted for in any other area.

Transportation - includes expenditures to provide students (public and nonpublic) with round trip transportation to and from school.

Operating Capital - includes expenditures for acquisition, additions or improvement of sites, building, and equipment.

ST. CLOUD AREA SCHOOL DISTRICT 742
Summary of Budgets-General Fund
Fiscal Year 2008-09 Budget

	Operating	Transportation	Operating Capital	Total General Fund
REVENUES				
Local Property Taxes	\$3,910,893	\$0	\$1,892,130	\$5,803,023
Other Local and County Revenues	3,088,000	100,000	75,000	3,263,000
Revenues from State Sources	74,198,244	5,481,174	1,193,185	80,872,603
Revenues from Federal Sources	5,148,563	0	0	5,148,563
Sales and Other Conversion of Assets	0	0	0	0
Total Revenues	86,345,700	5,581,174	3,160,315	95,087,189
EXPENDITURES				
District and School Administration	3,604,806	0	0	3,604,806
District Support Services	1,798,095	0	0	1,798,095
Regular Instruction	44,252,703	0	0	44,252,703
Vocational Instruction	682,241	0	0	682,241
Special Education Instruction	23,106,129	0	0	23,106,129
Instructional Support Services	6,188,834	0	0	6,188,834
Pupil Support Services	2,434,076	0	0	2,434,076
Site, Buildings and Equipment	5,974,789	0	0	5,974,789
Fiscal and Other Fixed Cost Programs	500,000	0	0	500,000
Transportation	0	5,542,689	0	5,542,689
Operating Capital	0	0	4,143,715	4,143,715
Total Expenditures	88,541,673	5,542,689	4,143,715	98,228,077
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,195,973)	38,485	(983,400)	(3,140,888)
OTHER FINANCING SOURCES (USES)				
Proceeds from Capital Lease	0	0	0	0
Sale of Property and Equipment	0	0	205,000	205,000
Total Other Financing Sources (Uses)	0	0	205,000	205,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(2,195,973)	38,485	(778,400)	(2,935,888)
FUND BALANCE-BEGINNING OF YEAR	5,445,093	74,728	2,484,598	8,004,419
FUND BALANCE-END OF YEAR	\$3,249,120	\$113,213	\$1,706,198	\$5,068,531

ST. CLOUD AREA SCHOOL DISTRICT 742**Operating Fund Budget**

For Fiscal Year 2008-09, with comparative information for Years 2002-03 Through 2007-08

Fund Expenditures by Program Total

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
REVENUES							
Local Property Taxes	\$1,183,264	\$4,108,017	\$5,088,058	\$2,549,100	\$7,335,622	\$7,386,348	\$3,910,893
Other Local and County Revenues	2,911,554	2,211,991	2,446,221	2,649,422	2,596,249	2,235,830	3,088,000
Revenues from State Sources	69,550,612	63,742,146	67,144,330	72,269,001	69,855,723	71,807,182	74,198,244
Revenues from Federal Sources	6,315,213	6,930,612	7,740,981	7,705,029	5,432,369	6,174,970	5,148,563
Sales and Other Conversion of Assets	8,751	1,589	1,151	137	11,476	0	0
Total Revenues	79,969,394	76,994,355	82,420,741	85,172,689	85,231,439	87,604,330	86,345,700
EXPENDITURES							
District and School Administration	3,594,211	3,360,686	3,561,736	3,394,068	3,557,277	3,692,285	3,604,806
District Support Services	1,664,072	1,793,511	1,720,102	1,478,101	1,782,857	1,847,418	1,798,095
Regular Instruction	36,953,385	34,708,120	38,190,156	37,590,769	39,301,011	44,594,212	44,252,703
Vocational Instruction	591,592	563,728	569,839	716,155	667,695	673,602	682,241
Special Education Instruction	21,756,232	21,465,387	22,936,472	24,577,110	23,569,433	22,312,985	23,106,129
Instructional Support Services	7,704,359	7,860,334	7,706,515	7,446,002	6,575,930	5,374,263	6,188,834
Pupil Support Services	2,059,597	1,965,563	1,837,366	1,913,051	2,016,866	2,266,863	2,434,076
Site, Buildings and Equipment	5,177,380	5,030,947	5,001,976	5,816,865	5,740,048	6,029,185	5,974,789
Fiscal and Other Fixed Cost Programs	521,786	462,947	448,460	520,284	524,447	560,000	500,000
Total Expenditures	80,022,614	77,211,223	81,972,622	83,452,405	83,735,564	87,350,813	88,541,673
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(53,220)	(216,868)	448,119	1,720,284	1,495,875	253,517	(2,195,973)
FUND BALANCE-BEGINNING OF YEAR	1,797,386	1,744,166	1,527,298	1,975,417	3,695,701	5,191,576	5,445,093
FUND BALANCE-END OF YEAR	\$1,744,166	\$1,527,298	\$1,975,417	\$3,695,701	\$5,191,576	\$5,445,093	\$3,249,120

ST. CLOUD AREA SCHOOL DISTRICT 742
Operating Fund Expenditure Budget by Program Detail
For Fiscal Year 2008-09, with comparative information for Years 2004-05 Through 2007-08

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
District and School Administration							
Board of Education	\$88,101	\$83,540	\$85,732	\$87,098	\$110,453	\$127,431	\$125,941 *
Office of Superintendent	213,190	218,122	388,019	253,605	230,831	241,042	238,474
School Administration	3,292,920	3,059,024	3,087,985	3,053,365	3,215,993	3,323,812	3,240,391
Total District and School Administration	3,594,211	3,360,686	3,561,736	3,394,068	3,557,277	3,692,285	3,604,806
District Support Services							
General Administrative Support	235,133	289,931	269,176	296,699	420,747	454,549	370,601
Business Services	490,459	483,069	477,760	460,858	463,489	467,625	495,432
Community Relations	55,489	82,884	47,593	32,388	144,646	185,481	158,893
Data Processing	194,315	192,484	200,369	3,497	4,128	0	0
Legal Services	61,001	80,327	43,482	49,883	72,469	72,506	72,500
Human Resources	606,929	613,111	678,098	610,834	670,811	615,757	677,019
Census	600	600	600	600	600	1,500	1,000
School Elections	20,146	51,105	3,024	23,342	5,967	50,000	22,650
Total District Support Services	1,664,072	1,793,511	1,720,102	1,478,101	1,782,857	1,847,418	1,798,095
Regular Instruction							
Kindergarten	952,404	712,224	1,096,480	1,215,723	1,256,017	1,088,341	1,258,097
Elementary Education	13,750,487	12,834,176	14,163,893	14,099,532	14,283,203	15,960,248	14,958,731
Title II	445,313	447,581	497,174	404,584	420,355	576,475	451,141
Title III	10,679	34,830	77,637	47,556	57,209	200,591	90,000
Safe and Drug Free	52,539	52,343	54,495	53,316	40,714	49,849	40,000
Title V	69,244	90,981	57,459	30,623	22,880	31,230	18,000
21st Century Community Learning	4,222	190,227	255,388	147,913	179,197	41,293	0
Title II, Education Technology	260,298	16,301	45,017	162,953	100,908	73,225	0
Secondary Education	3,646,629	3,722,742	3,739,940	3,397,255	4,216,549	8,320,346	8,608,426 **
Art	824,454	734,275	760,683	839,741	909,190	842,871	900,169
Business	312,611	187,337	170,528	156,409	157,026	152,982	158,897
Title I	1,293,497	1,257,794	1,182,450	1,217,406	1,167,634	1,216,695	1,245,279
Assurance Of Mastery	151,310	156,056	189,757	1,774	0	0	0
Gifted & Talented	190,606	173,734	162,417	240,209	201,903	491,499	361,128
English Language Learners	1,064,734	915,632	1,078,405	988,578	1,125,064	1,165,521	1,139,209
English/Language Arts	2,042,421	2,004,147	2,159,458	2,124,914	2,260,331	2,088,194	2,261,705
Foreign Language	683,077	570,232	673,288	817,689	794,758	757,165	795,023
Physical Education	1,530,186	1,646,489	1,772,518	1,765,730	1,876,868	1,696,429	1,877,721
FACS	296,028	282,086	281,334	162,526	162,525	167,357	162,525
Industrial Technology	454,085	466,372	522,996	402,290	313,253	312,115	311,364
Mathematics	1,978,071	1,843,538	1,954,718	1,971,205	2,211,067	2,272,012	2,352,812
Computer Science	0	330	13,896	0	0	0	0
Music	1,461,703	1,457,294	1,669,522	1,699,209	1,710,522	1,602,517	1,708,524

ST. CLOUD AREA SCHOOL DISTRICT 742
Operating Fund Expenditure Budget by Program Detail
For Fiscal Year 2008-09, with comparative information for Years 2004-05 Through 2007-08

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
Natural Science	1,891,924	1,880,499	1,994,086	2,043,565	2,070,101	1,841,194	2,074,712
Social Studies	2,008,322	1,970,359	2,108,801	2,127,409	2,210,705	2,041,712	2,215,866
Other Regular Education	6,801	19,294	3,814	29,115	14,289	8,418	14,023
Extra-Curricular Activities	1,571,740	1,041,247	1,504,002	1,443,545	1,538,743	1,595,933	1,249,351
Total Regular Instruction	36,953,385	34,708,120	38,190,156	37,590,769	39,301,011	44,594,212	44,252,703
Vocational Instruction							
Distributive Education	131,621	142,575	143,495	220,562	215,515	205,081	215,882
Home Economics/Consumer Education	18,933	34,728	6,646	7,685	6,168	8,401	6,456
Business and Office	53,801	54,022	64,878	69,990	75,221	59,331	75,551
Trade & Industry	12,677	15,283	24,798	25,808	26,533	48,041	28,520
Special Needs	374,560	317,120	330,022	392,110	344,258	352,748	355,832
Total Vocational Instruction	591,592	563,728	569,839	716,155	667,695	673,602	682,241
Special Education							
Speech Impaired	1,675,442	1,507,234	1,768,230	1,912,539	816,258	711,919	771,173
Mild-Moderately Mental Impaired	730,715	473,955	537,698	423,982	1,568,613	1,331,676	1,463,305
Moderate-Severe Mental Impaired	3,569,833	3,609,428	3,850,721	4,099,661	2,819,165	2,795,313	2,738,453
Physically Impaired	1,233,847	1,268,906	1,286,977	1,157,290	275,866	238,944	256,257
Hearing Impaired	716,018	746,547	819,860	746,728	745,364	642,004	721,313
Visually Impaired	184,643	152,765	163,589	128,985	135,680	138,053	123,606
Specific Learning Disabled	4,601,992	4,189,376	4,231,864	4,229,348	2,956,163	2,603,029	2,727,824
Emotional Behavioral Disorder	4,376,129	4,512,021	4,846,120	5,000,357	4,492,290	3,883,503	4,169,278
Deaf-Blind	0	15,085	0	0	7,111	1,823	7,111
Other Health Disabilities	73,396	120,050	125,877	167,398	1,195,977	998,540	1,099,197
Autistic Spectrum Disorders	92,974	371,922	394,489	447,902	1,898,307	1,592,216	1,844,363
Early Childhood Special Education	1,529,947	1,464,321	1,523,276	1,754,185	2,668,013	2,272,395	2,568,554
Trumatic Brain Injury	0	9,410	6,432	7,603	32,058	23,831	21,112
Severly Mutlply Impaired	37,541	51,085	56,778	43,502	306,297	238,251	271,580
Special Education General	2,933,755	2,973,282	3,324,561	4,112,667	3,309,045	4,423,758	3,982,001
Early Intervening Services	0	0	0	344,963	343,226	417,730	341,002
Total Special Education Instruction	21,756,232	21,465,387	22,936,472	24,577,110	23,569,433	22,312,985	23,106,129
Instructional Support Services							
General Instruction Support	3,230,813	3,895,758	3,858,727	3,606,655	2,254,251	1,724,720	2,947,158
Non Instructional Para Support	992,114	834,045	791,240	776,360	919,512	919,510	919,512
Curriculum Development	518,851	435,908	444,565	603,492	385,208	741,903	474,002
Educational Media	2,671,867	2,424,735	2,440,876	2,015,685	2,559,486	1,495,736	1,316,341
Staff Development	172,783	125,661	47,638	314,793	333,736	372,147	407,908
Other Instructional Support	117,931	144,227	123,469	129,017	123,737	120,247	123,913
Total Instructional Support Services	7,704,359	7,860,334	7,706,515	7,446,002	6,575,930	5,374,263	6,188,834
Pupil Support Services							

ST. CLOUD AREA SCHOOL DISTRICT 742
Operating Fund Expenditure Budget by Program Detail
For Fiscal Year 2008-09, with comparative information for Years 2004-05 Through 2007-08

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
Secondary Counseling & Guidance	860,649	908,985	838,939	867,403	950,144	1,031,202	1,014,727
Elementary Counseling	0	0	0	0	0	367,570	383,890
Health Services	551,356	441,168	438,118	545,286	589,554	529,816	588,695
Social Work Services	304,647	117,621	100,974	94,235	88,817	93,973	87,950
Other Pupil Support Services	342,945	497,789	459,335	406,127	388,351	244,302	358,814
Total Pupil Support Services	2,059,597	1,965,563	1,837,366	1,913,051	2,016,866	2,266,863	2,434,076
Site, Buildings and Equipment	5,177,380	5,030,947	5,001,976	5,816,865	5,740,048	6,029,185	5,974,789
Fiscal and Other Fixed Cost Programs							
Short Term Interest	203,127	143,424	139,199	188,554	200,652	220,000	160,000
Property and Other Insurance	318,659	319,523	309,261	331,730	323,795	340,000	340,000
Total Fiscal and Other Fixed Cost Programs	521,786	462,947	448,460	520,284	524,447	560,000	500,000
Total Expenditures	\$80,022,614	\$77,211,223	\$81,972,622	\$83,452,405	\$83,735,564	\$87,350,813	\$88,541,673

* Increase is due to outside studies and superintendent search

** This program has the estimated settlement costs for all union groups. The contracts were not settled at the time of budget preparation.

ST. CLOUD AREA SCHOOL DISTRICT 742

Transportation Budget

For Fiscal Year 2008-09, with comparative information for Years 2002-03 Through 2007-08

Fund Expenditures by Function

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
REVENUES							
Local Property Taxes	\$0	\$0	\$465,778	\$443,483	\$439,584	\$435,707	\$0
Other Local and County Revenues	90,964	96,634	99,180	106,493	100,771	100,000	100,000
Revenues from State Sources	4,628,010	4,542,225	4,562,826	4,946,621	5,236,777	5,394,189	5,481,174
Sales and Other Conversion of Assets	4,459	16,126	6,557	4,196	7,520	0	0
Total Revenues	4,723,433	4,654,985	5,134,341	5,500,793	5,784,652	5,929,896	5,581,174
EXPENDITURES							
Transportation Safety	28,115	41,589	44,648	23,715	25,441	27,903	25,441
Noon Kindergarten	0	0	165,914	105,490	99,210	113,169	109,917
Traffic Hazards-Walkers	32,684	25,291	25,078	28,233	31,886	33,326	31,886
Regular To and From School Transportation	3,367,314	3,219,216	3,383,060	3,489,322	3,828,976	3,855,845	3,401,039
Special Education Transportation	1,261,018	1,355,056	1,487,157	1,624,692	1,701,874	1,732,325	1,714,406
Equipment & Bus Purchases	2,137	5,774	8,094	199,283	264,756	184,052	260,000
Total Expenditures	4,691,268	4,646,926	5,113,951	5,470,735	5,952,143	5,946,620	5,542,689
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	32,165	8,059	20,390	30,058	(167,491)	(16,724)	38,485
FUND BALANCE-BEGINNING OF YEAR	168,271	200,436	208,495	228,885	258,943	91,452	74,728
FUND BALANCE-END OF YEAR	\$200,436	\$208,495	\$228,885	\$258,943	\$91,452	\$74,728	\$113,213

ST. CLOUD AREA SCHOOL DISTRICT 742

Operating Capital Budget

For Fiscal Year 2008-09, with comparative information for Years 2002-03 Through 2007-08

Fund Expenditures by Category

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
REVENUES							
Local Property Taxes	\$1,726,056	\$2,723,264	\$1,395,002	\$872,817	\$1,981,057	\$3,169,581	\$1,892,130
Other Local and County Revenues	10,516	4,797	62,702	36,453	466,106	643,955	75,000
Revenues from State Sources	2,185,295	2,032,559	1,821,209	1,722,813	950,179	1,138,474	1,193,185
Total Revenues	3,921,867	4,760,620	3,278,913	2,632,083	3,397,342	4,952,010	3,160,315
EXPENDITURES							
Operating Capital Costs	2,586,103	2,386,424	2,309,601	2,371,941	1,055,538	1,781,558	1,827,370
Instruction Technology	468,710	475,380	239,687	905,641	790,503	2,754,476	1,777,834
Instructional Lease Levy	327,811	423,269	459,565	307,475	302,257	367,475	199,412
Purchase of Real Property	0	0	0	1,434,392	0	0	0
Health and Safety	1,341,370	1,224,678	747,521	921,095	666,025	915,262	339,099
Total Expenditures	4,723,994	4,509,751	3,756,374	5,940,544	2,814,323	5,818,771	4,143,715
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(802,127)	250,869	(477,461)	(3,308,461)	583,019	(866,761)	(983,400)
OTHER FINANCING SOURCES (USES)							
Proceeds from Capital Lease	0	70,500	0	0	0	0	0
Permanent Fund Transfer	0	0	0	0	1,465,342	0	0
Sale of Property and Equipment	0	14,545	1,566,619	1,021,187	2,237,905	205,000	205,000
Total Other Financing Sources (Uses)	0	85,045	1,566,619	1,021,187	3,703,247	205,000	205,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(802,127)	335,914	1,089,158	(2,287,274)	4,286,266	(661,761)	(778,400)
FUND BALANCE-BEGINNING OF YEAR	524,422	(277,705)	58,209	1,147,367	(1,139,907)	3,146,359	2,484,598
FUND BALANCE-END OF YEAR	(\$277,705)	\$58,209	\$1,147,367	(\$1,139,907)	\$3,146,359	\$2,484,598	\$1,706,198