

Fund	Actual Balance July 1	FRIDLEY PUBLIC SCHOOLS Adopted 2014 - 2015 BUDGET			Balance June 30,
	2014	Revenues	Expenditures	Reserve Buildup/(Usage)	2015
<b>General</b>					
Unassigned	1,022,858	29,925,740	29,837,350	88,390	1,111,248 *
					3.72%
Nonspendable	3,757	0	0	0	3,757
Assigned	27,534	207,250	207,250	0	27,534
Restricted					
Health and Safety	(1,947)	122,735	196,466	(73,731)	(75,678)
Learning & Development	1	670,388	670,388	0	1
Basic Skills	0	3,709,857	3,709,857	(0)	(0)
Operating Capital	58,330	766,234	766,234	0	58,330
Safe Schools	28,023	115,294	119,999	(4,705)	23,318
Deferred Maintenance	33,974	204,698	208,884	(4,186)	29,788
Gifted & Talented	1	41,579	41,579	0	1
Staff Development	0	372,999	372,999	0	0
Achievement Integration	0	553,225	553,225	0	0
Capital Projects Levy	0	651,253	651,253	0	0
Total Restricted	118,382	7,208,262	7,290,884	(82,622)	35,760
Total General	1,172,531	37,341,252	37,335,484	5,768	1,178,298
<b>Food Service</b>					
Nonspendable	20,468				20,468
Restricted	123,019	1,732,061	1,731,079	982	124,001
Total Food Service	143,487	1,732,061	1,731,079	982	144,469
<b>Community Services</b>					
Nonspendable	0	0	0	0	0
Restricted					
Community Education	(186,933)	2,477,997	2,417,734	60,263	(126,670)
Early Childhood Family Education	(30,057)	200,367	205,514	(5,147)	(35,204)
Learning Readiness	6,789	73,201	76,542	(3,341)	3,448
Total Restricted	(210,201)	2,751,565	2,699,790	51,775	(158,426)
Total Community Services	(210,201)	2,751,565	2,699,790	51,775	(158,426)
<b>Building Construction</b>					
Capital Projects Levy	469,922	423,253	423,253	0	469,922
Total Building Construction Fund	469,922	423,253	423,253	0	469,922
<b>Debt Service</b>	489,899	2,804,483	2,733,875	70,608	560,507
					rev = 105% of expenditures, Pr Yr Adj
Post-Employment Benefits Debt Service	83,169	601,908	564,578	37,330	120,499
					rev = 105% of expenditures
Internal Service Fund	177,303	358,464	356,091	2,373	179,676
					net dental rev of \$2K
Post-Employment Benefits Revocable Trust	4,457,801	155,000	370,050	(215,050)	4,242,751
					\$215k of net retiree benefits, only paying explicit
<b>Total of All Funds</b>	<b>6,783,911</b>	<b>46,167,986</b>	<b>46,214,200</b>	<b>(46,214)</b>	<b>6,737,696</b>

\* Changes for FY14 that should be noted are:  
    General ed formula increase of 1.9%  
    Enrollment set at 2,930 an increase of 16 ADMs over 13-14 budgeted ADMs.  
    Staff reductions for FY14-15  
    Health insurance increase of 5.0%