

ISD 709

DULUTH PUBLIC SCHOOLS

ADOPTED BUDGET

FY 2014

June 18, 2013

**DULUTH PUBLIC SCHOOLS
 ISD #709
 FISCAL 2014 ADOPTED BUDGET SUMMARY**

	Revenues	Expenditures	Transfers	Projected Excess (Deficit)
General Fund - Unrestricted	\$ 75,173,550	\$ 65,935,328	\$ (6,164,947)	\$ 3,073,275
General Fund - Restricted	11,321,195	11,321,195		-
Food Service Fund	3,509,030	3,509,030		-
Transportation Fund	5,273,827	6,260,865		(987,038)
Community Services Fund - Unrestricted	2,409,535	2,409,535		-
Community Services Fund - Restricted	3,487,458	3,487,458		-
Capital Fund	2,085,014	5,436,198	1,264,947	(2,086,237)
Building Construction Fund	1,103,657	1,101,657		2,000
Debt Service Fund	18,322,086	21,087,548	4,900,000	2,134,538
Internal Service Fund	785,020	754,000		31,020
Trust and Agency Fund	231,650	250,000		(18,350)
Student Activities	1,738,362	1,738,362		-
Total of All Funds	\$ 125,440,384	\$ 123,291,176	\$ -	\$ 2,149,208

**Independent School District 709
Combined Revenues Expenditures - General Fund
06/30/2014**

	General		Transportation	Capital	Student Activities	Total
	Unrestricted	Restricted				
Revenues						
Local	\$ 7,440,885	\$ 1,258,601	\$ 17,000	\$ 1,483,049	\$ 1,200,280	\$ 11,399,815
State	67,732,665	4,383,414	5,256,827	601,965	-	77,974,871
Federal - received through MDE	-	5,544,180	-	-	-	5,544,180
Federal - Direct	-	135,000	-	-	-	135,000
Local Sales and Insurance Recovery	-	-	-	-	538,082	538,082
Sale and conversion of assets	-	-	-	-	-	-
Total Revenues	\$ 75,173,550	\$ 11,321,195	\$ 5,273,827	\$ 2,085,014	\$ 1,738,362	\$ 95,591,948
Expenditures						
Administration	\$ 4,147,074	\$ 10,000	\$ -	\$ -	\$ -	\$ 4,157,074
District Support Services	2,904,490	283,000	-	-	-	3,187,490
Elementary and Secondary Regular	26,132,312	6,347,744	-	-	1,738,362	34,218,418
Vocational Education	1,035,727	128,000	-	-	-	1,163,727
Special Education	18,160,610	2,849,185	-	-	-	21,009,795
Instructional Support Services	1,299,253	1,703,266	-	-	-	3,002,519
Pupil Support Services	2,181,161	-	6,260,865	-	-	8,442,026
Sites and Buildings	6,982,593	-	-	5,436,198	-	12,418,791
Fiscal and Other Fixed Costs Prog	3,092,108	-	-	-	-	3,092,108
Total Expenditures	\$ 65,935,328	\$ 11,321,195	6,260,865	\$ 5,436,198	\$ 1,738,362	\$ 90,691,948
Operating Excess (Deficit)	\$ 9,238,222	\$ -	\$ (987,038)	\$ (3,351,184)	\$ -	\$ 4,900,000
Other Financing Sources (Uses)						
Transfer In	-	-	-	6,164,947	-	6,164,947
Transfer Out	(6,164,947)	-	-	(4,900,000)	-	(11,064,947)
Projected Excess (Deficit) 06/30/13	82,597	-	(982,597)	(503,420)	-	(1,403,420)
Fund Balance 06/30/12	10,314,175	-	(1,539,239)	(6,290,994)	1,122,343	3,606,285
Fund balance 06/30/14	\$ 13,470,047	\$ -	\$ (3,508,874)	\$ (6,794,414)	\$ 1,122,343	\$ 2,202,865

**Independent School District 709
Combined Revenues Expenditures - Other Funds
06/30/2014**

	Food	Community Education			Building	Debt	Internal	Trust
	Service	Unrestricted	Restricted	Total	Construction	Service	Service	Agency
Revenues								
Local	\$ 23,100	\$ 1,927,991	\$ 383,298	\$ 2,311,289	\$ 935,593	\$ 14,495,862	\$ 785,020	\$ 231,650
State	167,500	481,544	1,334,120	1,815,664	168,064	2,708,999	-	-
Federal - received through MDE	2,078,000	-	-	-	-	-	-	-
Federal - Direct	-	-	1,770,040	1,770,040	-	1,117,225	-	-
Local Sales and Insurance Recovery	1,240,430	-	-	-	-	-	-	538,082
Total Revenues	\$ 3,509,030	\$ 2,409,535	\$ 3,487,458	\$ 5,896,993	\$ 1,103,657	\$ 18,322,086	\$ 785,020	\$ 769,732
Expenditures								
Community Education		\$ 2,409,535	\$ 3,487,458	\$ 5,896,993				
Instructional Support Services								
Pupil Support Services	\$ 3,509,030							\$ 250,000
Sites and Buildings					\$ 1,101,657			
Fiscal and Other Fixed Costs Prog						\$ 21,087,548	\$ 754,000	
Total Expenditures	\$ 3,509,030	\$ 2,409,535	\$ 3,487,458	\$ 5,896,993	\$ 1,101,657	\$ 21,087,548	\$ 754,000	\$ 250,000
Operating Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ (2,765,462)	\$ 31,020	\$ 519,732
Other Financing Sources (Uses)								
Transfer In						4,900,000		
Transfer Out								
Projected Excess (Deficit) 06/30/13	(39,000)	15,237		15,237	(36,216,856)	(263,017)		62,750
Fund Balance/Net Assets 06/30/12	992,955	501,149		501,149	41,449,118	7,025,722	(94,399)	1,914,141
Fund balance/Net Assets 06/30/14	\$ 953,955	\$ 516,386	\$ -	\$ 516,386	\$ 5,232,262	\$ 6,762,705	\$ (94,399)	\$ 1,976,891

**Independent School District 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 7,440,885	\$ 7,440,885		\$ 8,339,529	\$ 8,339,529	-10.78%	
State		67,732,665	67,732,665		64,569,305	64,569,305	4.90%	
Federal - received through MDE			-		1,178,019	1,178,019		
Total Revenues		\$ 75,173,550	\$ 75,173,550		\$ 74,086,853	\$ 74,086,853	1.47%	
Expenditures								
<u>Administration</u>								
School Board	010	\$ 61,529	\$ 31,350	\$ 92,879	\$ 61,529	\$ 47,100	\$ 108,629	-14.50%
Superintendent Office	020	274,295	35,000	309,295	270,944	38,000	308,944	0.11%
School Operations Administration	030	388,174	163,700	551,874	414,899	199,700	614,599	-10.21%
Testing	034		82,826	82,826		75,000	75,000	10.43%
Secondary Voc Administration	045	70,398	2,500	72,898	71,158	2,500	73,658	-1.03%
School Administration	050	2,845,067	192,235	3,037,302	2,756,773	202,843	2,959,616	2.62%
Total Administration		\$ 3,639,463	\$ 507,611	\$ 4,147,074	\$ 3,575,303	\$ 565,143	\$ 4,140,446	0.16%
<u>District Support Services</u>								
Elections	100		\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	0.00%
Human Resources	105	487,032	101,400	588,432	461,315	101,400	562,715	4.57%
Public Relations	107		73,000	73,000		73,000	73,000	0.00%
Business Services	110	302,349	85,436	387,785	297,318	152,436	449,754	-13.78%
Budget and Finance	115	681,363	119,825	801,188	643,336	119,825	763,161	4.98%
Management Info Systems	120		515,516	515,516	7,215	616,785	624,000	-17.39%
Physical Plant Admin	125	517,069	57,276	574,345	507,182	57,276	564,458	1.75%
Print Shop	130	177,397	235,145	412,542	271,719	211,550	483,269	-14.64%
Purchasing/Storeroom	135	319,884	30,798	350,682	362,458	30,798	393,256	-10.83%
Administrative Chargeback's	140	(50,000)	(849,000)	(899,000)	(50,000)	(630,000)	(680,000)	32.21%
Total District Support Services		\$ 2,435,094	\$ 469,396	\$ 2,904,490	\$ 2,500,543	\$ 833,070	\$ 3,333,613	-12.87%

**Independent School District 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Elementary and Secondary Regular Instruction</u>								
Split Grade Stipends	150	\$ 60,452	\$ 60,452	\$ 60,342	\$ 60,342		0.18%	
Secondary Long-term Subs	151	115,230	115,230	115,090	115,090		0.12%	
Kindergarten	201	2,800,491	2,800,491	2,658,669	2,658,669			
Elementary	203	11,018,804	\$ 69,389	11,088,193	11,263,894	\$ 86,132	-2.31%	
District Substitutes	205	158,300	7,400	165,700	410,900	7,400	-60.39%	
Elementary Long-Term Substitutes	209	36,960	-	36,960	95,052		-61.12%	
Secondary	211	179,134	254,713	433,847	775,040	137,000	-52.43%	
Visual Art	212	457,232	5,892	463,124	514,009	5,400	-10.84%	
Business	215	220,733	-	220,733	248,142	1,700	-11.65%	
English	220	1,869,901	3,836	1,873,737	1,822,864	2,800	2.63%	
English as a Second Language	225	137,384	5,425	142,809	90,000	5,425	49.66%	
Foreign Language	230	741,030	3,982	745,012	833,050	2,500	-10.84%	
Health, Physical Education	240	733,147	1,752	734,899	576,045	400	27.49%	
Family Living	250	212,849	6,984	219,833	239,280	4,600	-9.86%	
Industrial Education	255	228,616	6,001	234,617	257,005	4,500	-10.28%	
Math	256	1,679,144	2,001	1,681,145	1,716,517	2,550	-2.21%	
Computer science	257	-	-	-	600			
Music	258	809,063	10,196	819,259	726,703	10,441	11.14%	
Science	260	1,482,061	7,589	1,489,650	1,417,957	7,500	4.50%	
Social Studies	270	1,505,711	-	1,505,711	1,692,686	2,600	-11.18%	
Summer School	286	32,072	1,050	33,122	31,736	1,050	1.02%	
Activity Director	290	193,866	-	193,866	191,382		1.30%	
Co-Curricular	291	108,988	80,950	189,938	104,055	64,250	12.85%	
Co-Ed Athletics	292	55,456	60,000	115,456	56,197	234,700	-60.31%	
Boys Athletics	294	170,090	119,200	289,290	163,365	109,550	6.00%	
Girls Athletics	296	166,507	112,400	278,907	160,016	101,750	6.55%	
Extra Curricular	298	90,331	-	90,331	96,200		-6.10%	
High School Graduation	701		25,000	25,000		25,000	0.00%	
College within the Schools	702		85,000	85,000		85,000	0.00%	
Total Elem & Secondary Regular Instruction		\$ 25,263,552	\$ 868,760	\$ 26,132,312	\$ 26,316,196	\$ 902,848	\$ 27,218,444	-3.99%

**Independent School District 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Agricultural	301	\$ 57,610	\$ 6,950	\$ 64,560	\$ 70,910	\$ 6,950	\$ 77,860	-17.08%
Health Occupations	321	90,478	2,000	92,478	84,127	2,000	86,127	7.37%
Office Education	341		-	-		600	600	
Industrial Education	361	166,184	15,827	182,011	158,421	19,056	177,477	2.55%
Services	365	274,757	63,921	338,678	247,310	61,252	308,562	9.76%
Special Needs	380	358,000	-	358,000	490,000	800	490,800	-27.06%
Total Vocational Education Instruction		\$ 947,029	\$ 88,698	\$ 1,035,727	\$ 1,050,768	\$ 90,658	\$ 1,141,426	-9.26%
<u>Special Education Instruction</u>								
Special Education	400	\$ 262,135	\$ 340,274	\$ 602,409	\$ 261,461	\$ 340,274	\$ 601,735	0.11%
Speech/Language Impaired	401	1,187,415	1,408	1,188,823	1,177,025	2,745	1,179,770	0.77%
Mild/Moderate Mentally Impaired	402	1,531,368	35,816	1,567,184	1,521,533	2,416	1,523,949	2.84%
Moderate/Severe Mentally Impaired	403	727,429	2,161	729,590	738,000	19,770	757,770	-3.72%
Physically Impaired	404	290,472	335	290,807	289,993	1,335	291,328	-0.18%
Deaf	405	716,793	10,881	727,674	701,686	10,881	712,567	2.12%
Specific Disability	407	2,492,891	503	2,493,394	2,434,525	26,433	2,460,958	1.32%
Emotional/Behavioral	408	3,786,640	82,527	3,869,167	4,259,384	75,975	4,335,359	-10.75%
Other Health Problems	410	1,418	-	1,418	1,418		1,418	0.00%
Autistic	411	1,928,954	27,617	1,956,571	1,987,821	6,305	1,994,126	-1.88%
Early Childhood	412	1,268,295	27,056	1,295,351	1,260,082	35,519	1,295,601	-0.02%
Severely Multiply Impaired	416	270,604	3,015	273,619	265,684	19,027	284,711	-3.90%
General Special Education	420	2,995,571	30,927	3,026,498	2,837,411	52,439	2,889,850	4.73%
Special Ed Homebound	430	20,450		20,450	684		684	2889.77%
Regular Homebound	431	89,655	28,000	117,655	89,053	28,000	117,053	0.51%
Total Special Education Instruction		\$ 17,570,090	\$ 590,520	\$ 18,160,610	\$ 17,825,760	\$ 621,119	\$ 18,446,879	-1.55%

**Independent School District 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Instructional Support Services</u>							
General Instructional Support	605	\$ 495,305	\$ 495,305	\$ 492,611	\$ -	\$ 492,611	0.55%
Educational Media	620	704,364	7,238	711,602	7,450	707,568	0.57%
Teacher Development	641	25,136	17,210	24,786	17,210	41,996	0.83%
Indian Education	691		50,000			-	#DIV/0!
Total Instructional Support Services		\$ 1,224,805	\$ 74,448	\$ 1,299,253	\$ 24,660	\$ 1,242,175	4.60%
<u>Pupil Support Services</u>							
Habitat	581	\$ 5,000	\$ 5,000	\$ -	\$ 15,000	\$ 15,000	-66.67%
Counseling and Guidance	710	912,755	912,755	823,865		823,865	10.79%
Police Liaison	711		211,000		211,000	211,000	0.00%
Drop Out Prevention	715	182,154	182,154	179,902		179,902	1.25%
Health Services	720	861,252	9,000	870,252	8,500	934,952	-6.92%
Total Pupil Support Services		\$ 1,956,161	\$ 225,000	\$ 2,181,161	\$ 234,500	\$ 2,164,719	0.76%
<u>Sites and Buildings</u>							
Operations	805	\$ 3,280,045	\$ 2,008,000	\$ 5,288,045	\$ 2,283,030	\$ 5,560,676	-4.90%
Maintenance	810	1,032,238	662,310	1,694,548	1,227,244	1,876,568	-9.70%
Lease Purchase	850		-			-	
Total Sites and Buildings		\$ 4,312,283	\$ 2,670,310	\$ 6,982,593	\$ 2,932,354	\$ 7,437,244	-6.11%

**Independent School District 709
General Fund - Unrestricted**

IFAS Pro	Salary & Benefits	Proposed 06/30/14		Adopted 06/30/13			% Change
		Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Fiscal and Other Fixed Cost Programs</u>							
Short Term Debt (Nonbonded Obligations 920		\$ 20,000	\$ 20,000	\$ 125,000			
Insurance 940		550,000	550,000	400,000	\$ 400,000		37.50%
Employee Benefits 930	\$ 2,600,000		2,600,000	\$ 2,500,000		2,500,000	4.00%
Unallocated 975	(351,792)	273,900	(77,892)	(113,793)	300,000	186,207	-141.83%
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Total Fiscal and Other Fixed Cost Programs	\$ 2,248,208	\$ 843,900	\$ 3,092,108	\$ 2,386,207	\$ 825,000	\$ 3,086,207	0.19%
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Total Operating Expenses	\$ 59,596,685	\$ 6,338,643	65,935,328	\$ 61,307,401	\$ 7,029,352	\$ 68,211,153	-3.34%
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Operating Excess (Deficit)			\$ 9,238,222			\$ 5,875,700	57.23%
Transfer out			(6,164,947)			(3,589,484)	71.75%
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Excess (Deficit)			\$ 3,073,275			\$ 2,286,216	-95.49%

**Independent School District 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 1,258,601	\$ 1,258,601		\$ 1,432,821	\$ 1,432,821	-12.16%	
State		4,383,414	4,383,414		5,077,232	5,077,232	-13.67%	
Federal - Received through MDE		5,544,180	5,544,180		5,884,070	5,884,070	-5.78%	
Federal - Direct		135,000	135,000		135,000	135,000	0.00%	
Total Revenues		\$ 11,321,195	\$ 11,321,195		\$ 12,529,123	\$ 12,529,123	(0.10)	
Expenditures								
<u>Administration</u>								
Curriculum	035	\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000		
Total Administration		\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000		
Management Info Systems	120	\$ 11,536	\$ 271,464	\$ 283,000	\$ 98,000	\$ 202,000	\$ 300,000	
Total District Support Services		\$ 11,536	\$ 271,464	\$ 283,000	\$ 98,000	\$ 202,000	\$ 300,000	
<u>Elementary and Secondary Regular Instruction</u>								
Elementary	203	\$ 598,708	\$ 68,765	\$ 667,473	\$ 917,553	\$ 40,864	\$ 958,417	-30.36%
Title II	204	424,345	135,655	560,000	405,476	174,524	580,000	-3.45%
Area Learning Center	210	1,733,490	124,230	1,857,720	1,848,484	40,230	1,888,714	-1.64%
Secondary	211	334,870	57,419	392,289	458,771	69,679	528,450	-25.77%
Title I	216	2,014,491	450,839	2,465,330	2,068,180	781,820	2,850,000	-13.50%
Gifted and Talented	218	86,191	30,741	116,932	86,659	32,191	118,850	-1.61%
Music	258		40,000	40,000		40,000	40,000	0.00%
Desegregation	696	133,263	114,737	248,000	365,763	172,637	538,400	-53.94%
Total Elementary and Secondary Regular In.		\$ 5,325,358	\$ 1,022,386	\$ 6,347,744	\$ 6,150,886	\$ 1,351,945	\$ 7,502,831	-15.40%

**Independent School District 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Special Needs	380	\$ 34,564	\$ 93,436	\$ 128,000	\$ 34,564	\$ 93,436	\$ 128,000	0.00%
Total Vocational Education instruction		\$ 34,564	\$ 93,436	\$ 128,000	\$ 34,564	\$ 93,436	\$ 128,000	0.00%
<u>Special Education Instruction</u>								
Special Education	400	\$ 225,355	\$ 14,645	\$ 240,000	\$ -	\$ -	\$ -	#DIV/0!
Speech/Language Impaired	401		5,612	5,612		2,612	2,612	114.85%
Mild/Moderate Mentally Impaired	402	223,131	16,680	239,811	322,456	15,550	338,006	-29.05%
Moderate/Severe Mentally Impaired	403	146,365	9,370	155,735	146,365	9,870	156,235	-0.32%
Physically Impaired	404	121,810	7,387	129,197	161,840	7,387	169,227	-23.65%
Deaf	405		14,284	14,284		784	784	1721.94%
Specific Disability	407	254,822	8,475	263,297	254,822	6,725	261,547	0.67%
Emotional/Behavioral	408	217,692	8,890	226,582	318,337	8,140	326,477	-30.60%
Autistic	411	354,471	17,985	372,456	354,471	16,985	371,456	0.27%
Early Childhood	412	294,044	43,095	337,139	245,264	37,095	282,359	19.40%
Severely Multiply Impaired	416	65,239	2,935	68,174	65,239	2,935	68,174	0.00%
General Special Education	420	726,230	70,668	796,898	726,230	81,298	807,528	-1.32%
Total Special Education Instruction		\$ 2,629,159	\$ 220,026	\$ 2,849,185	\$ 2,595,024	\$ 189,381	\$ 2,784,405	2.33%

**Independent School District 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Instructional Support Services</u>							
Indian Teacher Training	221	\$ 2,632	\$ 67,368	\$ 2,632	\$ 67,368	\$ 70,000	0.00%
Desegregation - Special Programs	689	800,174	110,673	889,218	92,554	981,772	-7.22%
Desegregation Staff Development	690	65,251	79,749	108,205	44,990	153,195	
Indian Education	691	261,369	10,412	261,370	10,412	271,782	0.00%
Desegregation Admin	693	139,028	8,980	145,090	8,980	154,070	-3.93%
Deseg Amer Indian	695	18,246	5,957	38,451	8,750	47,201	-48.72%
Deseg African Amer	697	38,451	8,750	38,451	8,750	47,201	0.00%
Deseg Asian Pacific	698	28,050	8,750	28,050	8,750	36,800	0.00%
Deseg Adlante	699	31,035	10,891	28,116	8,750	36,866	13.73%
Deseg Recruitment	700		7,500		5,000	5,000	50.00%
Total Instructional Support Services		\$ 1,384,236	\$ 319,030	\$ 1,539,583	\$ 264,304	\$ 1,803,887	-5.58%
Total Expenditures		\$ 9,384,853	\$ 1,936,342	\$ 10,418,057	\$ 2,111,066	\$ 12,529,123	-9.64%
Operating Excess (Deficit)			\$ -		\$ -		-

**Independent School District 709
Food Service Fund**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 23,100	\$ 23,100		\$ 16,500	\$ 16,500	100.00%	
State		167,500	167,500		164,500	164,500	1.82%	
Federal - Received through MDE		2,078,000	2,078,000		2,021,347	2,021,347	2.80%	
Local Sales and Insurance Recovery		1,240,430	1,240,430		1,129,700	1,129,700	9.80%	
		<hr/>			<hr/>			
Total Revenues		\$ 3,509,030	\$ 3,509,030		\$ 3,332,047	\$ 3,332,047	5.31%	
Expenditures								
<u>Pupil Support Services</u>								
Food services	770	\$ 1,468,080	\$ 2,040,950	\$ 3,509,030	\$ 1,370,986	\$ 1,961,061	\$ 3,332,047	5.31%
		<hr/>			<hr/>			
Total Expenditures		\$ 1,468,080	\$ 2,040,950	\$ 3,509,030	\$ 1,370,986	\$ 1,961,061	\$ 3,332,047	5.31%
Operating Excess (Deficit)			\$ -			\$ -		

**Independent School District 709
Transportation Fund**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 17,000	\$ 17,000		\$ 3,162,230	\$ 3,162,230	-99.46%	
State		5,256,827	5,256,827		1,963,120	1,963,120	167.78%	
Local Sales and Insurance Recovery			-		20,000	20,000		
Total Revenues		\$ 5,273,827	\$ 5,273,827		\$ 5,145,350	\$ 5,145,350	2.50%	
Expenditures								
<u>Pupil Support Services</u>								
Pupil Transportation	760	\$ 1,789,886	\$ 4,470,979	\$ 6,260,865	\$ 1,880,960	\$ 4,246,987	\$ 6,127,947	2.17%
Total Pupil Support Services		\$ 1,789,886	\$ 4,470,979	\$ 6,260,865	\$ 1,880,960	\$ 4,246,987	\$ 6,127,947	2.17%
Total Expenditures		\$ 1,789,886	\$ 4,470,979	\$ 6,260,865	\$ 1,880,960	\$ 4,246,987	\$ 6,127,947	2.17%
Operating Excess (Deficit)			\$ (987,038)			\$ (982,597)	0.45%	

**Independent School District 709
Community Education Unrestricted**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 1,927,991	\$ 1,927,991		\$ 1,582,583	\$ 1,582,583	21.83%	
State		481,544	481,544		654,800	654,800	-26.46%	
Total Revenues		\$ 2,409,535	\$ 2,409,535		\$ 2,237,383	\$ 2,237,383	7.69%	
<u>Community Education and Services</u>								
General Community Education	505	\$ 382,978	\$ 305,900	\$ 688,878	\$ 415,284	\$ 283,743	\$ 699,027	-1.45%
Drivers Education	506	65,833	39,114	104,947	70,431	36,790	107,221	-2.12%
Volunteer Services	507	74,585		74,585	75,665		75,665	-1.43%
After School Enrichment	508	48,567	5,780	54,347	44,293	10,300	54,593	-0.45%
Adults with Disabilities	510	57,151	2,849	60,000	62,623	4,120	66,743	-10.10%
Adult Basic and Continuing Education	520	346,100	65,444	411,544	352,070	48,930	401,000	2.63%
Children with Disabilities	570	30,000	-	30,000	69,171	8,800	77,971	-61.52%
Latchkey	571	418,356	380,193	798,549	479,764	71,300	551,064	44.91%
Youth Development/MN Youth Alliance	585	54,199	39,165	93,364	86,352	-	86,352	8.12%
Nursery Program	591	52,921	400	53,321	49,210	300	49,510	7.70%
Early Childhood Screening	595	37,000	3,000	40,000	37,000	3,000	40,000	0.00%
Total Expenditures		\$ 1,567,690	\$ 841,845	\$ 2,409,535	\$ 1,741,863	\$ 467,283	\$ 2,209,146	9.07%
Operating Excess (Deficit)			\$ -			\$ 28,237		

**Independent School District 709
Community Education - Restricted**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 383,298	\$ 383,298		\$ 374,807	\$ 374,807	2.27%	
State		1,334,120	1,334,120		1,362,358	1,362,358	-2.07%	
Federal - Received through MDE		-	-		14,593	14,593	-100.00%	
Federal - Direct		1,770,040	1,770,040		1,876,040	1,876,040	-5.65%	
Total Revenues		\$ 3,487,458	\$ 3,487,458		\$ 3,627,798	\$ 3,627,798	-3.87%	
<u>Community Education and Services</u>								
Adult Basic and Continuing Education	520	\$ 16,722	\$ 11,278	\$ 28,000	\$ 30,865	\$ 11,728	\$ 42,593	-34.26%
Early Childhood Program	580	2,708,973	275,055	2,984,028	2,844,683	248,222	3,092,905	-3.52%
Non Public Aid	590	136,096	146,505	282,601	146,096	154,371	300,467	-5.95%
School (Learning) Readiness	596	170,424	22,405	192,829	184,643	7,190	191,833	0.52%
Total Expenditures		\$ 3,032,215	\$ 455,243	\$ 3,487,458	\$ 3,206,287	\$ 421,511	\$ 3,627,798	-3.87%
Operating Excess (Deficit)			\$ -			\$ -		0.00%

**Independent School District 709
Capital Fund**

IFAS Pro	Salary & Benefits	Proposed 06/30/14		Salary & Benefits	Adopted 06/30/13		% Change	
		Non-labor	Total		Non-labor	Total		
Revenues								
Local		\$ 1,483,049	\$ 1,483,049		\$ 1,463,239	\$ 1,463,239	1.35%	
State		601,965	601,965		648,495	648,495	-7.18%	
Local Sales and Insurance Recovery			-		151,000	151,000	-100.00%	
Sales and conversion of assets			-		4,774,000	4,774,000	-100.00%	
Total Revenues		\$ 2,085,014	\$ 2,085,014		\$ 7,036,734	\$ 7,036,734	-70.37%	
Expenditures								
<u>Administration</u>								
School Operations Administration	030	\$ 350,000	\$ 350,000		\$ 320,000	\$ 320,000		
Total Administration		\$ 350,000	\$ 350,000		\$ 320,000	\$ 320,000		
<u>District Support Services</u>								
Business Services	110		\$ -	\$ -	\$ 30,000	\$ 30,000	-100.00%	
Management Info Systems	120	1,028,529	534,484	1,563,013	1,121,243	576,000	1,697,243	-7.91%
Purchasing/Storeroom	135		-	-		-	-	#DIV/0!
Total District Support Services		\$ 1,028,529	\$ 534,484	\$ 1,563,013	\$ 1,121,243	\$ 606,000	\$ 1,727,243	-9.51%
<u>Sites and Buildings</u>								
Operations	805	\$ 22,000	\$ 22,000	\$ -	\$ 22,000	\$ 22,000	0.00%	
Maintenance	810	78,000	78,000		78,303	78,303	-0.39%	
Capital Facilities	850	3,423,185	3,423,185		2,899,092	2,899,092	18.08%	
Total Sites and Buildings		\$ -	\$ 3,523,185	\$ 3,523,185	\$ -	\$ 2,999,395	\$ 2,999,395	17.46%
Total Capital Expenditures		\$ 1,028,529	\$ 4,407,669	\$ 5,436,198	\$ 1,121,243	\$ 3,925,395	\$ 5,046,638	7.72%
Operating Excess (Deficit)			\$ (3,351,184)			\$ 1,990,096		
Transfer In			6,164,947			3,589,484		
Transfer Out			(4,900,000)			(4,900,000)		
Projected Excess (Deficit)			\$ (2,086,237)			\$ 679,580		

**Independent School District 709
Building Construction Fund**

IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues							
Local		\$ 935,593	\$ 935,593	\$ 409,004	\$ 409,004		128.75%
State		168,064	168,064	168,063	168,063		0.00%
Local Sales and Insurance Recovery			-	158,100	158,100		
Total Revenues		\$ 1,103,657	\$ 1,103,657	\$ 735,167	\$ 735,167		50.12%
Expenditures							
<u>Sites and Buildings</u>							
Capital Facilities	850	\$ 121,695	\$ 979,962	\$ 120,519	\$ 1,186,988	\$ 1,307,507	-15.74%
Building Construction - alternative facilities	870		-		10,348,379	10,348,379	-100.00%
Building Construction - cop	873		-		3,338,423	3,338,423	-100.00%
	875		-		3,174,926	3,174,926	-100.00%
	876		-		201,906	201,906	-100.00%
	877		-		6,012,856	6,012,856	-100.00%
	878		-		12,568,026	12,568,026	-100.00%
Total Expenditures		\$ 121,695	\$ 979,962	\$ 120,519	\$ 36,831,504	\$ 36,952,023	-97.02%
Operating Excess (Deficit)			\$ 2,000			\$ (36,216,856)	-100.01%

**Independent School District 709
Debt Service Fund**

	IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change		
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total			
Revenues										
Local		\$	14,495,862	\$	14,495,862	\$	11,776,871	\$	11,776,871	23.09%
State			2,708,999		2,708,999		2,787,000		2,787,000	-2.80%
Federal - Direct			1,117,225		1,117,225		1,142,950		1,142,950	100.00%
Total Revenues		\$	18,322,086	\$	18,322,086	\$	15,706,821	\$	15,706,821	16.65%
Expenditures										
<u>Fiscal and Other Fixed Cost Programs</u>										
Retirement of Long-Term Debt	910	\$	21,087,548		21,087,548	\$	20,869,838	\$	20,869,838	1.04%
Total Expenditures		\$	21,087,548	\$	21,087,548	\$	20,869,838	\$	20,869,838	1.04%
Operating Excess (Deficit)				\$	(2,765,462)			\$	(5,163,017)	-46%
Transfer In					4,900,000				4,900,000	
Projected Excess (Deficit)				\$	2,134,538			\$	(263,017)	

**Independent School District 709
Internal Service Fund**

	IFAS Pro	Proposed 06/30/14		Adopted 06/30/13		% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	
Revenues						
Local		\$ 785,020	\$ 785,020	\$ 790,000	\$ 790,000	
Total Revenues		\$ 785,020	\$ 785,020	\$ 790,000	\$ 790,000	
Expenditures						
<u>Fiscal and Other Fixed Cost Programs</u>						
Unallocated	\$ 700,000	\$ 54,000	\$ 754,000	\$ 790,000	\$ 790,000	
Total Expenditures		\$ 54,000	\$ 754,000	\$ 790,000	\$ 790,000	
Operating Excess (Deficit)			\$ 31,020		\$ -	
Transfer In						
Projected Excess (Deficit)			\$ 31,020		\$ -	

**Independent School District 709
Trust and Agency Fund**

	IFAS Pro	Proposed 06/30/14		Adopted 06/30/13			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	
Revenues							
Local		\$ 231,650	\$ 231,650	\$ 312,750	\$ 312,750		-25.93%
Total Revenues		\$ 231,650	\$ 231,650	\$ 312,750	\$ 312,750		-25.93%
Expenditures							
<u>Pupil Support Services</u>							
Retirees' Trust	792	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	0.00%
Total Expenditures		\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	0.00%
Operating Excess (Deficit)			\$ (18,350)		\$ 62,750		-129.24%

**Independent School District 709
Student Activities Fund**

	IFAS Pro	Proposed 06/30/14			Adopted 06/30/13			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local			\$ 1,200,280	\$ 1,200,280	\$ 1,632,390	\$ 1,632,390	-26.47%	
Local Sales and Insurance Recovery			538,082	538,082	-	-		
Total Revenues			<u>\$ 1,738,362</u>	<u>\$ 1,738,362</u>	<u>\$ 1,632,390</u>	<u>\$ 1,632,390</u>	6.49%	
Expenditures								
<u>Elementary and Secondary Regular Instruction</u>								
Elementary	203		\$ 140,872	\$ 140,872	\$ -	\$ 131,828	\$ 131,828	6.86%
Co-Curricular Activity	291		1,170,913	1,170,913	-	1,016,488	1,016,488	15.19%
Boys Athletic	294		133,090	133,090	-	168,738	168,738	-21.13%
Girls Athletic	296		57,247	57,247	-	38,557	38,557	48.47%
Extra-Curricular Activity	298		236,240	236,240	-	276,779	276,779	-14.65%
Total Expenditures			<u>\$ 1,738,362</u>	<u>\$ 1,738,362</u>	<u>\$ -</u>	<u>\$ 1,632,390</u>	<u>\$ 1,632,390</u>	6.49%
Operating Excess (Deficit)			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-