

ISD 709

DULUTH PUBLIC SCHOOLS

ADOPTED BUDGET

FY 2016

June 16, 2015

**DULUTH PUBLIC SCHOOLS
 ISD #709
 FISCAL 2015 PRELIMINARY BUDGET SUMMARY**

	Revenues	Expenditures	Transfers	Projected Excess (Deficit)
General Fund - Unrestricted	\$ 75,998,564	\$ 71,815,125	\$ (4,183,439)	\$ -
General Fund - Restricted	18,352,616	18,352,616		-
Food Service Fund	3,639,612	3,901,630		(262,018)
Transportation Fund	5,679,721	6,517,662		(837,941)
Community Services Fund - Unrestricted	3,116,085	3,423,003		(306,918)
Community Services Fund - Restricted	3,448,409	3,448,409		-
Capital Fund	2,017,388	5,406,173	4,183,439	794,654
Building Construction Fund	1,186,557	5,237,509		(4,050,952)
Debt Service Fund	20,939,762	20,910,333	-	29,429
Internal Service Fund	785,020	754,000		31,020
Trust and Agency Fund	190,150	200,000		(9,850)
Student Activities	1,362,224	1,362,224		-
Total of All Funds	\$ 136,716,108	\$ 141,328,684	\$ -	-\$ (4,612,576)

Independent School District 709
 Combined Revenues Expenditures - General Fund
 06/30/2016

	General		Transportation	Capital	Student Activities	Total
	Unrestricted	Restricted				
Revenues						
Local	\$ 11,208,193	\$ 486,660	\$ 5,000	\$ 1,044,947	\$ 1,362,224	\$ 14,107,024
State	64,790,371	11,457,372	5,674,721	972,441	-	82,894,905
Federal - received through MDE	-	6,273,584	-	-	-	6,273,584
Federal - Direct	-	135,000	-	-	-	135,000
Local Sales and Insurance Recovery	-	-	-	-	-	-
Sale and conversion of assets	-	-	-	-	-	-
Total Revenues	\$ 75,998,564	\$ 18,352,616	\$ 5,679,721	\$ 2,017,388	\$ 1,362,224	\$ 103,410,513
Expenditures						
Administration	\$ 5,099,312	\$ -	\$ -	\$ -	\$ -	\$ 5,099,312
District Support Services	3,859,996	200,000	-	-	-	4,059,996
Elementary and Secondary Regular	27,470,959	12,639,510	-	-	1,362,224	41,472,693
Vocational Education	1,092,616	132,000	-	-	-	1,224,616
Special Education	18,758,125	2,925,552	-	-	-	21,683,677
Instructional Support Services	1,617,604	2,455,554	-	-	-	4,073,158
Pupil Support Services	2,023,195	-	6,517,662	-	-	8,540,857
Sites and Buildings	7,893,318	-	-	5,406,173	-	13,299,491
Fiscal and Other Fixed Costs Prog	4,000,000	-	-	-	-	4,000,000
Total Expenditures	\$ 71,815,125	\$ 18,352,616	\$ 6,517,662	\$ 5,406,173	\$ 1,362,224	\$ 103,453,800
Operating Excess (Deficit)	\$ 4,183,439	\$ -	\$ (837,941)	\$ (3,388,785)	\$ -	\$ (43,287)
Other Financing Sources (Uses)						
Transfer In	-	-	-	4,183,439	-	4,183,439
Transfer Out	(4,183,439)	-	-	-	-	(4,183,439)
Projected Excess (Deficit) 06/30/15	(227,375)	-	(941,739)	2,689,416	-	1,520,302
Fund Balance 06/30/14	8,947,242	-	(1,800,800)	(4,112,569)	1,082,870	4,116,743
Fund Balance 06/30/16	\$ 8,719,867	\$ -	\$ (3,580,480)	\$ (628,499)	\$ 1,082,870	\$ 5,593,758

Independent School District 709
 Combined Revenues Expenditures - Other Funds
 06/30/2016

	Food	Community Education			Building	Debt	Internal	Trust
	Service	Unrestricted	Restricted	Total				
Revenues								
Local	\$ 13,800	\$ 2,651,284	\$ 67,000	\$ 2,718,284	\$ 1,018,493	\$ 18,009,775	\$ 785,020	\$ 190,150
State	156,000	464,801	1,446,784	1,911,585	168,064	1,960,300	-	-
Federal - received through MDE	2,264,312	-	162,000	162,000	-	-	-	-
Federal - Direct	-	-	1,772,625	1,772,625	-	969,687	-	-
Local Sales and Insurance Recovery	1,205,500	-	-	-	-	-	-	-
Total Revenues	\$ 3,639,612	\$ 3,116,085	\$ 3,448,409	\$ 6,564,494	\$ 1,186,557	\$ 20,939,762	\$ 785,020	\$ 190,150
Expenditures								
Community Education		\$ 3,423,003	\$ 3,448,409	\$ 6,871,412				
Instructional Support Services								
Pupil Support Services	\$ 3,901,630							\$ 200,000
Sites and Buildings					\$ 5,237,509			
Fiscal and Other Fixed Costs Prog						\$ 20,910,333	\$ 754,000	
Total Expenditures	\$ 3,901,630	\$ 3,423,003	\$ 3,448,409	\$ 6,871,412	\$ 5,237,509	\$ 20,910,333	\$ 754,000	\$ 200,000
Operating Excess (Deficit)	\$ (262,018)	\$ (306,918)	\$ -	\$ (306,918)	\$ (4,050,952)	\$ 29,429	\$ 31,020	\$ (9,850)
Other Financing Sources (Uses)								
Transfer In								
Transfer Out								
Projected Excess (Deficit) 06/30/15	(140,000)	43,481	-	43,481	(2,180,184)	280,495	41,020	19,400
Fund Balance/Net Assets 06/30/14	1,079,687	854,120		854,120	6,231,136	1,910,242	8,564	1,820,700
Fund Balance/Net Assets 06/30/16	\$ 677,669	\$ 590,683	\$ -	\$ 590,683	\$ -	\$ 2,220,166	\$ 80,604	\$ 1,830,250

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 11,208,193	\$ 11,208,193		\$ 11,655,285	\$ 11,655,285	-3.84%	
State		64,790,371	64,790,371		64,048,706	64,048,706	1.16%	
Total Revenues		\$ 75,998,564	\$ 75,998,564		\$ 75,703,991	\$ 75,703,991	0.39%	
Expenditures								
<u>Administration</u>								
School Board	010	\$ 58,195	\$ 82,640	\$ 140,835	\$ 61,529	\$ 32,000	\$ 93,529	50.58%
Superintendent Office	020	298,219	46,414	344,633	275,257	35,700	310,957	10.83%
School Operations Administration	030	1,003,922	470,380	1,474,302	540,606	250,486	791,092	86.36%
School Administration	050	2,956,519	183,023	3,139,542	2,922,704	183,023	3,105,727	1.09%
Total Administration		\$ 4,316,855	\$ 782,457	\$ 5,099,312	\$ 3,800,096	\$ 501,209	\$ 4,301,305	18.55%
<u>District Support Services</u>								
Human Resources	105	\$ 562,475	\$ 190,000	\$ 752,475	\$ 509,307	\$ 203,250	\$ 712,557	5.60%
Public Relations	107		76,000	76,000		74,500	74,500	2.01%
Technology	108		635,000	635,000		664,994	664,994	-4.51%
Business Services	110	2,080,806	315,715	2,396,521	1,586,725	(28,250)	1,558,475	53.77%
Total District Support Services		\$ 2,643,281	\$ 1,216,715	\$ 3,859,996	\$ 2,096,032	\$ 914,494	\$ 3,010,526	28.22%

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Elementary and Secondary Regular Instruction</u>								
Kindergarten	201	\$ 1,439,993	\$ -	\$ 1,439,993	\$ 1,471,988	\$ -	\$ 1,471,988	-2.17%
Elementary	203	12,523,167	115,000	12,638,167	10,569,574	85,110	10,654,684	18.62%
Secondary	211	1,277,528	230,500	1,508,028	456,443	153,200	609,643	147.36%
Visual Art	212	441,511	5,000	446,511	533,488	4,000	537,488	-16.93%
Business	215	191,961		191,961	312,734		312,734	-38.62%
English	220	1,343,730	2,500	1,346,230	2,235,129	2,500	2,237,629	-39.84%
Foreign Language	230	892,621	1,500	894,121	864,618	1,500	866,118	3.23%
Health, Physical Education	240	840,285	7,000	847,285	974,995	1,500	976,495	-13.23%
Family Living	250	191,962	4,000	195,962	220,753	3,600	224,353	-12.65%
Industrial Education	255	201,560	3,000	204,560	220,753	3,600	224,353	-8.82%
Math	256	1,766,046	2,000	1,768,046	2,106,356	2,000	2,108,356	-16.14%
Music	258	911,817	7,500	919,317	1,103,814	5,000	1,108,814	-17.09%
Science	260	1,929,213	5,000	1,934,213	1,913,197	3,650	1,916,847	0.91%
Social Studies	270	1,785,242	1,000	1,786,242	1,876,404		1,876,404	-4.81%
Co-Curricular	291	440,173	86,500	526,673	306,267	66,450	372,717	41.31%
Co-Ed Athletics	292	80,791	65,790	146,581	55,456	64,500	119,956	22.20%
Boys Athletics	294	177,220	143,922	321,142	205,014	141,100	346,114	-7.21%
Girls Athletics	296	162,812	103,836	266,648	187,371	101,800	289,171	-7.79%
Extra Curricular	298	89,279		89,279	90,331		90,331	-1.16%
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Total Elem & Secondary Regular Instruction		\$ 26,686,911	\$ 784,048	\$ 27,470,959	\$ 25,704,685	\$ 639,510	\$ 26,344,195	4.28%

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Agricultural	301	\$ 57,382	\$ 3,100	\$ 60,482	\$ 58,523	\$ 4,450	\$ 62,973	-3.96%
Health Occupations	321	95,637	4,000	99,637	92,000		92,000	8.30%
Industrial Education	361	248,656	15,500	264,156	168,922	15,850	184,772	42.96%
Services	365	210,401	71,100	281,501	279,322	69,700	349,022	-19.35%
Special Needs	380	386,840		386,840	367,538		367,538	5.25%
Total Vocational Education Instruction		\$ 998,916	\$ 93,700	\$ 1,092,616	\$ 966,305	\$ 90,000	\$ 1,056,305	3.44%
<u>Special Education Instruction</u>								
Special Education	400	\$ 206,278	\$ 364,500	\$ 570,778	\$ 192,077	\$ 355,500	\$ 547,577	4.24%
Speech/Language Impaired	401	935,720	1,500	937,220	1,138,009	1,500	1,139,509	-17.75%
Mild/Moderate Mentally Impaired	402	1,584,978	35,925	1,620,903	1,552,189	35,925	1,588,114	2.06%
Moderate/Severe Mentally Impaired	403	748,646	2,200	750,846	770,527	2,200	772,727	-2.83%
Physically Impaired	404	233,473	350	233,823	199,851	350	200,201	16.79%
Deaf	405	953,055	22,825	975,880	764,200	18,225	782,425	24.73%
Visually Impaired	406	13,986	200	14,186	7,625	200	7,825	81.29%
Specific Disability	407	2,580,538	18,600	2,599,138	2,480,975	600	2,481,575	4.74%
Emotional/Behavioral	408	3,922,213	90,000	4,012,213	3,725,998	99,650	3,825,648	4.88%
Autistic	411	2,100,623	32,800	2,133,423	2,036,144	32,300	2,068,444	3.14%
Early Childhood	412	1,069,515	27,500	1,097,015	1,204,225	27,500	1,231,725	-10.94%
Severely Multiply Impaired	416	286,414	1,975	288,389	180,893	1,975	182,868	57.70%
General Special Education	420	3,440,811	83,500	3,524,311	3,817,438	82,500	3,899,938	-9.63%
Regular Homebound	431			-			-	
Total Special Education Instruction		\$ 18,076,250	\$ 681,875	\$ 18,758,125	\$ 18,070,151	\$ 658,425	\$ 18,728,576	0.16%

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
General Instructional Support	605	\$ 752,845	\$ -	\$ 752,845	\$ 732,102	\$ -	\$ 732,102	2.83%
Educational Media	620	774,089	40,000	814,089	741,853	5,000	746,853	9.00%
Staff development	640	43,460	7,210	50,670	24,758		24,758	104.66%
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Total Instructional Support Services		\$ 1,570,394	\$ 47,210	\$ 1,617,604	\$ 1,498,713	\$ 5,000	\$ 1,503,713	7.57%
<u>Pupil Support Services</u>								
Counseling and Guidance	710	\$ 996,456	\$ 215,220	\$ 1,211,676	954,989	215,220	1,170,209	3.54%
Health Services	720	798,569	7,950	806,519	1,039,499	9,100	1,048,599	-23.09%
Social Work Services	740		5,000	5,000		5,000	5,000	0.00%
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Total Pupil Support Services		\$ 1,795,025	\$ 228,170	\$ 2,023,195	\$ 1,994,488	\$ 229,320	\$ 2,223,808	-9.02%
<u>Sites and Buildings</u>								
Operations	805	\$ 3,523,123	\$ 2,633,888	\$ 6,157,011	\$ 3,464,253	\$ 2,568,175	\$ 6,032,428	2.07%
Maintenance	810	1,060,807	675,500	1,736,307	1,021,209	682,310	1,703,519	1.92%
Lease Purchase	850							
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Total Sites and Buildings		\$ 4,583,930	\$ 3,309,388	\$ 7,893,318	\$ 4,485,462	\$ 3,250,485	\$ 7,735,947	2.03%

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change
	Salary & Benefits	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	\$ -	\$ 20,000	\$ 20,000	0.00%
Employee Benefits (Employee Benefits) 930	3,400,000		3,400,000	2,600,000		2,600,000	30.77%
Insurance 940		580,000	580,000		561,000	561,000	3.39%
Total Fiscal and Other Fixed Cost Programs	\$ 3,400,000	\$ 600,000	\$ 4,000,000	\$ 2,600,000	\$ 581,000	\$ 3,181,000	25.75%
Total Operating Expenses	<u>\$ 64,071,562</u>	<u>\$ 7,743,563</u>	<u>71,815,125</u>	<u>\$ 61,215,932</u>	<u>\$ 6,869,443</u>	<u>\$ 68,085,375</u>	5.48%
Operating Excess (Deficit)			\$ 4,183,439			\$ 7,618,616	-45.09%
Transfer out			(4,183,439)			(6,346,806)	-34.09%
Excess (Deficit)			<u>\$ -</u>			<u>\$ 1,271,810</u>	-100.00%

Independent School District 709
General Fund - Restricted

IFAS Pro	Salary & Benefits	Proposed 06/30/16		Adopted 06/30/15			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 486,660	\$ 486,660	\$ 961,979	\$ 961,979		-49.41%	
State		11,457,372	11,457,372	11,422,358	11,422,358		0.31%	
Federal - Received through MDE		6,273,584	6,273,584	6,785,141	6,785,141		-7.54%	
Federal - Direct		135,000	135,000	-	-			
Total Revenues		\$ 18,352,616	\$ 18,352,616	\$ 19,169,478	\$ 19,169,478		(0.04)	
Expenditures								
<u>Administration</u>								
Curriculum	035		\$ -	\$ -	\$ -			
Total Administration		\$ -	\$ -	\$ -	\$ -			
Administrative Technology Service	108	59,176	140,824	\$ 200,000	\$ 59,176	\$ 240,824	\$ 300,000	-33.33%
Management Info Systems	120							
Total District Support Services		\$ 59,176	\$ 140,824	\$ 200,000	\$ 59,176	\$ 240,824	\$ 300,000	
<u>Elementary and Secondary Regular Instruction</u>								
Kindergarten	201	\$ 1,344,000	\$ -	\$ 1,344,000	\$ 1,472,000	\$ -	\$ 1,472,000	-8.70%
Elementary	203	2,470,421	238,899	2,709,320	4,384,272	234,154	4,618,426	-41.34%
Title II	204	440,844	116,156	557,000	430,119	147,234	577,353	-3.53%
Secondary	211	4,409,701	113,295	4,522,996	2,893,739	157,861	3,051,600	48.22%
Title I	216	2,442,102	564,798	3,006,900	2,929,247	589,151	3,518,398	-14.54%
Gifted and Talented	218	111,512	5,782	117,294	-	-	-	
English Second Language	219	286,000	-	286,000	276,000	-	276,000	3.62%
Social Studies	270	96,000	-	96,000	92,000	-	92,000	4.35%
Total Elementary and Secondary Regular In.		\$ 11,600,580	\$ 1,038,930	\$ 12,639,510	\$ 12,477,377	\$ 1,128,400	\$ 13,605,777	-7.10%

Independent School District 709
General Fund - Restricted

IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Special Needs	380	\$ 39,000	\$ 93,000	\$ 132,000	\$ 42,425	\$ 97,090	\$ 139,515	-5.39%
Total Vocational Education instruction		\$ 39,000	\$ 93,000	\$ 132,000	\$ 42,425	\$ 97,090	\$ 139,515	-5.39%
<u>Special Education Instruction</u>								
Special Education	400						\$ -	
Speech/Language Impaired	401	\$ 100,000	\$ 19,100	\$ 119,100	\$ 100,000	\$ 47,252	147,252	-19.12%
Mild/Moderate Mentally Impaired	402	279,056	18,400	297,456	284,590	14,953	299,543	-0.70%
Moderate/Severe Mentally Impaired	403	202,345	10,600	212,945	202,300	7,300	209,600	1.60%
Physically Impaired	404	-	105	105	30,000	21,900	51,900	-99.80%
Deaf	405	100,000	27,400	127,400	100,000	27,900	127,900	-0.39%
Specific Disability	407	294,672	10,500	305,172	307,260	9,490	316,750	-3.66%
Emotional/Behavioral	408	266,785	9,700	276,485	321,500	9,490	330,990	-16.47%
Autistic	411	300,000	22,600	322,600	320,000	21,170	341,170	-5.44%
Early Childhood	412	223,989	53,020	277,009	150,000	28,740	178,740	54.98%
Severely Multiply Impaired	416	-	3,000	3,000	-	-	-	
General Special Education	420	706,980	77,300	784,280	638,075	62,500	700,575	11.95%
Students with Disabilities	422	173,246	26,754	200,000	221,830	18,170	240,000	-16.67%
Total Special Education Instruction		\$ 2,647,073	\$ 278,479	\$ 2,925,552	\$ 2,675,555	\$ 268,865	\$ 2,944,420	-0.64%

Independent School District 709
General Fund - Restricted

IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
Instructional Support	605	\$ 1,045,895	\$ 108,176	\$ 1,154,071	\$ 900,123	\$ 112,302	\$ 1,012,425	13.99%
Curriculum Development	610	816,229	237,254	1,053,483	637,470	351,871	989,341	6.48%
Staff Development	640	96,123	151,877	248,000	94,500	83,500	178,000	39.33%
Total Instructional Support Services		\$ 1,958,247	\$ 497,307	\$ 2,455,554	\$ 1,632,093	\$ 547,673	\$ 2,179,766	12.65%
Total Expenditures		\$ 16,304,076	\$ 2,048,540	\$ 18,352,616	\$ 16,886,626	\$ 2,282,852	\$ 19,169,478	-4.26%
Operating Excess (Deficit)			\$ -			\$ -		-

**Independent School District 709
Food Service Fund**

IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 13,800	\$ 13,800		\$ 14,800	\$ 14,800	-6.76%	
State		156,000	156,000		171,000	171,000	-8.77%	
Federal - Received through MDE		2,264,312	2,264,312		2,207,000	2,207,000	2.60%	
Local Sales and Insurance Recovery		1,205,500	1,205,500		1,231,500	1,231,500	-2.11%	
Total Revenues		\$ 3,639,612	\$ 3,639,612		\$ 3,624,300	\$ 3,624,300	0.42%	
Expenditures								
<u>Pupil Support Services</u>								
Food services	770	\$ 1,583,644	\$ 2,317,986	\$ 3,901,630	\$ 1,477,250	\$ 2,147,050	\$ 3,624,300	7.65%
Total Expenditures		\$ 1,583,644	\$ 2,317,986	\$ 3,901,630	\$ 1,477,250	\$ 2,147,050	\$ 3,624,300	7.65%
Operating Excess (Deficit)			\$ (262,018)			\$ -		

Independent School District 709
Transportation Fund

	IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local			\$ 5,000	\$ 5,000		\$ 80,000	\$ 80,000	-93.75%
State			5,674,721	5,674,721		5,446,010	5,446,010	4.20%
Local Sales and Insurance Recovery				-			-	
Total Revenues			\$ 5,679,721	\$ 5,679,721		\$ 5,526,010	\$ 5,526,010	2.78%
Expenditures								
<u>Pupil Support Services</u>								
Pupil Transportation	760	\$ 1,929,362	\$ 4,588,300	\$ 6,517,662	\$ 1,913,299	\$ 4,554,450	\$ 6,467,749	0.77%
Total Pupil Support Services		<u>\$ 1,929,362</u>	<u>\$ 4,588,300</u>	<u>\$ 6,517,662</u>	<u>\$ 1,913,299</u>	<u>\$ 4,554,450</u>	<u>\$ 6,467,749</u>	0.77%
Total Expenditures		\$ 1,929,362	\$ 4,588,300	\$ 6,517,662	\$ 1,913,299	\$ 4,554,450	\$ 6,467,749	0.77%
Operating Excess (Deficit)				\$ (837,941)			\$ (941,739)	-11.02%

Independent School District 709
Community Education Unrestricted

IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 2,651,284	\$ 2,651,284	\$ 2,290,930	\$ 2,290,930		15.73%	
State		464,801	464,801	550,978	550,978		-15.64%	
Total Revenues		\$ 3,116,085	\$ 3,116,085	\$ 2,841,908	\$ 2,841,908		9.65%	
<u>Community Education and Services</u>								
General Community Education	505	\$ 648,861	\$ 384,570	\$ 1,033,431	\$ 579,365	\$ 359,084	\$ 938,449	10.12%
Adults with Disabilities	510	54,720	2,849	57,569	57,908	2,849	60,757	-5.25%
School-Age Care	570	484,133	907,150	1,391,283	456,687	422,874	879,561	58.18%
Early Childhood and Family Education	580	723,568	70,467	794,035	699,467	72,767	772,234	2.82%
Youth Development/MN Youth Alliance	585	70,593	22,771	93,364	54,940	39,165	94,105	-0.79%
Other Community Programs	590	52,921	400	53,321	52,921	400	53,321	0.00%
Total Expenditures		\$ 2,034,796	\$ 1,388,207	\$ 3,423,003	\$ 1,901,288	\$ 897,139	\$ 2,798,427	22.32%
Operating Excess (Deficit)			\$ (306,918)			\$ 43,481		

Independent School District 709
Community Education - Restricted

IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 67,000	\$ 67,000		\$ 59,822	\$ 59,822	12.00%	
State		1,446,784	1,446,784		1,400,437	1,400,437	3.31%	
Federal - Received through MDE		162,000	162,000		172,900	172,900	-6.30%	
Federal - Direct		1,772,625	1,772,625		1,772,625	1,772,625	0.00%	
Total Revenues		\$ 3,448,409	\$ 3,448,409		\$ 3,405,784	\$ 3,405,784	1.25%	
<u>Community Education and Services</u>								
Adult Basic and Continuing Education	520	\$ 323,470	\$ 81,461	\$ 404,931	\$ 340,447	\$ 96,384	\$ 436,831	-7.30%
Preschool Instructional (Headstart)	579	1,970,891	197,004	2,167,895	\$ 1,970,891	\$ 197,004	2,167,895	0.00%
Prekindergarten	581	111,409	38,591	150,000	111,409	38,591	150,000	0.00%
School Readiness	582	311,811	43,115	354,926	277,249	44,480	321,729	10.32%
Preschool Screening	583	37,000	3,000	40,000	37,000	3,000	40,000	0.00%
Non Public Aid	590	167,781	162,876	330,657	139,096	150,233	289,329	14.28%
Total Expenditures		\$ 2,922,362	\$ 526,047	\$ 3,448,409	\$ 2,876,092	\$ 529,692	\$ 3,405,784	1.25%
Operating Excess (Deficit)			\$ -			\$ -		0.00%

Independent School District 709
Capital Fund

IFAS Pro	Salary & Benefits	Proposed 06/30/16		Adopted 06/30/15			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 1,044,947	\$ 1,044,947	\$ 990,884	\$ 990,884		5.46%	
State		972,441	972,441	1,022,576	1,022,576		-4.90%	
Total Revenues		\$ 2,017,388	\$ 2,017,388	\$ 2,013,460	\$ 2,013,460		0.20%	
Expenditures								
<u>Administration</u>								
School Operations Administration	030	\$ 442,033	\$ 442,033	\$ 320,000	\$ 320,000		38.14%	
Total Administration		\$ 442,033	\$ 442,033	\$ 320,000	\$ 320,000			
<u>District Support Services</u>								
Management Info Systems	108	\$ 927,613	\$ 300,000	\$ 1,227,613	\$ 1,003,391	\$ 583,098	\$ 1,586,489	-22.62%
Business Services	110		-	-		30,000	\$ 30,000	-100.00%
Management Info Systems	630	262,742	262,742				-	
Total District Support Services		\$ 1,190,355	\$ 300,000	\$ 1,490,355	\$ 1,003,391	\$ 613,098	\$ 1,616,489	-7.80%
<u>Sites and Buildings</u>								
Operations	805		\$ -	\$ -		\$ -	\$ -	
Maintenance	810	85,000	85,000			100,000	100,000	-15.00%
Capital Facilities	850	3,388,785	3,388,785			3,404,361	3,404,361	-0.46%
Total Sites and Buildings		\$ -	\$ 3,473,785	\$ 3,473,785	\$ -	\$ 3,504,361	\$ 3,504,361	-0.87%
Total Capital Expenditures		\$ 1,190,355	\$ 4,215,818	\$ 5,406,173	\$ 1,003,391	\$ 4,437,459	\$ 5,440,850	-0.64%
Operating Excess (Deficit)			\$ (3,388,785)			\$ (3,427,390)		
Transfer In			4,183,439			6,346,806		
Transfer Out								
Projected Excess (Deficit)			\$ 794,654			\$ 2,919,416		

Independent School District 709
Building Construction Fund

	IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local			\$ 1,018,493	\$ 1,018,493		\$ 921,470	\$ 921,470	10.53%
State			168,064	168,064		168,064	168,064	0.00%
Local Sales and Insurance Recovery			-	-		-	-	
Total Revenues			\$ 1,186,557	\$ 1,186,557		\$ 1,089,534	\$ 1,089,534	8.90%
Expenditures								
<u>Sites and Buildings</u>								
Capital Facilities	850	\$ 110,488	\$ 5,127,021	\$ 5,237,509	\$ 129,715	\$ 959,819	\$ 1,089,534	380.71%
Total Expenditures		\$ 110,488	\$ 5,127,021	\$ 5,237,509	\$ 129,715	\$ 959,819	\$ 1,089,534	380.71%
Operating Excess (Deficit)				\$ (4,050,952)			\$ -	

Independent School District 709
Debt Service Fund

	IFAS Pro	Proposed 06/30/16			Adopted 06/30/15			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local			\$ 18,009,775	\$ 18,009,775	\$ 17,736,942	\$ 17,736,942	1.54%	
State			1,960,300	1,960,300	2,709,000	2,709,000	-27.64%	
Federal - Direct			969,687	969,687	1,083,839	1,083,839	-10.53%	
Total Revenues			\$ 20,939,762	\$ 20,939,762	\$ 21,529,781	\$ 21,529,781	-2.74%	
Expenditures								
<u>Fiscal and Other Fixed Cost Programs</u>								
Retirement of Long-Term Debt	910		\$ 20,910,333	20,910,333	\$ 21,170,708	\$ 21,170,708	-1.23%	
Total Expenditures			\$ 20,910,333	\$ 20,910,333	\$ 21,170,708	\$ 21,170,708	-1.23%	
Operating Excess (Deficit)				\$ 29,429		\$ 359,073	-92%	
Transfer In				-		-		
Projected Excess (Deficit)				\$ 29,429		\$ 359,073		

Independent School District 709
Internal Service Fund

	IFAS Pro	Proposed 06/30/16		Adopted 06/30/15			% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local		\$ 785,020	\$ 785,020		\$ 785,020	\$ 785,020	0.00%	
Total Revenues		<u>\$ 785,020</u>	<u>\$ 785,020</u>		<u>\$ 785,020</u>	<u>\$ 785,020</u>		
Expenditures								
<u>Fiscal and Other Fixed Cost Programs</u>								
Unallocated		\$ 700,000	\$ 54,000	\$ 754,000	\$ 690,000	\$ 54,000	\$ 744,000	1.34%
Total Expenditures		<u>\$ 700,000</u>	<u>\$ 54,000</u>	<u>\$ 754,000</u>	<u>\$ 690,000</u>	<u>\$ 54,000</u>	<u>\$ 744,000</u>	1.34%
Operating Excess (Deficit)				\$ 31,020			\$ 41,020	-24.38%
Transfer In							-	
Projected Excess (Deficit)				<u>\$ 31,020</u>			<u>\$ 41,020</u>	

Independent School District 709
Trust and Agency Fund

	IFAS Pro	Proposed 06/30/16		Adopted 06/30/15			% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 190,150	\$ 190,150		\$ 219,400	\$ 219,400	-13.33%
Total Revenues			<u>\$ 190,150</u>	<u>\$ 190,150</u>		<u>\$ 219,400</u>	<u>\$ 219,400</u>	-13.33%
Expenditures								
<u>Pupil Support Services</u>								
Retirees' Trust	203	\$ 200,000		\$ 200,000	\$ 200,000	\$ -	\$ 200,000	0.00%
Total Expenditures		<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	0.00%
Operating Excess (Deficit)				<u>\$ (9,850)</u>			<u>\$ 19,400</u>	-150.77%

Independent School District 709
Student Activities Fund

	IFAS Pro	Proposed 06/30/16		Adopted 06/30/15			% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 1,362,224	\$ 1,362,224		\$ 1,538,429	\$ 1,538,429	-11.45%
Total Revenues			<u>\$ 1,362,224</u>	<u>\$ 1,362,224</u>		<u>\$ 1,538,429</u>	<u>\$ 1,538,429</u>	-11.45%
Expenditures								
<u>Elementary and Secondary Regular Instruction</u>								
Elementary	203		\$ 135,512	\$ 135,512	\$ -	\$ 115,612	\$ 115,612	17.21%
Co-Curricular Activity	291		878,906	878,906	-	1,028,952	1,028,952	-14.58%
Boys Athletic	294		93,568	93,568	-	131,217	131,217	-28.69%
Girls Athletic	296		66,486	66,486	-	50,500	50,500	31.66%
Extra-Curricular Activity	298		187,752	187,752	-	212,148	212,148	-11.50%
Total Expenditures			<u>\$ 1,362,224</u>	<u>\$ 1,362,224</u>	<u>\$ -</u>	<u>\$ 1,538,429</u>	<u>\$ 1,538,429</u>	-11.45%
Operating Excess (Deficit)				<u>\$ -</u>		<u>\$ -</u>		-