

**ISD 709**

**DULUTH PUBLIC SCHOOLS**

**ADOPTED BUDGET**

**FY2017-18**

**June 20, 2017**

**DULUTH PUBLIC SCHOOLS  
ISD #709  
FISCAL 2018 ADOPTED BUDGET SUMMARY**

	Revenues	Expenditures	Transfers	Projected Excess (Deficit)
General Fund - Unrestricted	\$ 75,859,212	\$ 72,306,273	\$ (3,371,085)	\$ 181,854
General Fund - Restricted	16,752,019	16,752,019		-
Food Service Fund	3,771,000	4,156,362		(385,362)
Transportation Fund	6,022,986	6,466,058		(443,072)
Community Services Fund - Unrestricted	3,179,143	3,421,027		(241,884)
Community Services Fund - Restricted	3,909,865	3,909,865		-
Capital Fund	4,544,683	7,915,768	3,371,085	-
Building Construction Fund	3,600,000	3,600,000		-
Debt Service Fund	22,686,699	30,808,971	-	(8,122,272)
Internal Service Fund	815,000	778,000		37,000
Trust and Agency Fund	212,650	250,000		(37,350)
Student Activities	1,588,815	1,588,815		-
<b>Total of All Funds</b>	<b>\$ 142,942,072</b>	<b>\$ 151,953,158</b>	<b>\$ -</b>	<b>\$ (9,011,086)</b>

Independent School District 709  
 Combined Revenues Expenditures - General Fund  
 06/30/2018

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	General		Transportation	Capital	Student Activities	Total
	Unrestricted	Restricted				
<b>Revenues</b>						
Local	\$ 11,548,643	\$ 503,921	\$ 5,000	\$ 2,865,333	\$ 1,588,815	\$ 16,511,712
State	64,310,569	10,438,347	6,017,986	1,079,350	-	81,846,252
Federal - received through MDE	-	5,674,751	-	-	-	5,674,751
Federal - Direct	-	135,000	-	-	-	135,000
Local Sales and Insurance Recovery	-	-	-	-	-	-
Sale of Bonds	-	-	-	600,000	-	600,000
<b>Total Revenues</b>	<b>\$ 75,859,212</b>	<b>\$ 16,752,019</b>	<b>\$ 6,022,986</b>	<b>\$ 4,544,683</b>	<b>\$ 1,588,815</b>	<b>\$ 104,767,715</b>
<b>Expenditures</b>						
Administration	\$ 4,851,576	\$ -	\$ -	\$ -	\$ -	\$ 4,851,576
District Support Services	3,930,095	195,000	-	-	-	4,125,095
Elementary and Secondary Regular	27,943,028	11,466,231	-	-	1,588,815	40,998,074
Vocational Education	1,644,985	131,551	-	-	-	1,776,536
Special Education	18,374,892	2,612,849	-	-	-	20,987,741
Instructional Support Services	1,495,058	2,346,388	-	-	-	3,841,446
Pupil Support Services	1,913,834	-	6,466,058	-	-	8,379,892
Sites and Buildings	8,172,805	-	-	7,915,768	-	16,088,573
Fiscal and Other Fixed Costs Prog	3,980,000	-	-	-	-	3,980,000
<b>Total Expenditures</b>	<b>\$ 72,306,273</b>	<b>\$ 16,752,019</b>	<b>\$ 6,466,058</b>	<b>\$ 7,915,768</b>	<b>\$ 1,588,815</b>	<b>\$ 105,028,933</b>
<b>Operating Excess (Deficit)</b>	<b>\$ 3,552,939</b>	<b>\$ -</b>	<b>\$ (443,072)</b>	<b>\$ (3,371,085)</b>	<b>\$ -</b>	<b>\$ (261,218)</b>
<b>Other Financing Sources (Uses)</b>						
Transfer In	-	-	-	3,371,085	-	3,371,085
Transfer Out	(3,371,085)	-	-	-	-	(3,371,085)
Projected Excess (Deficit) 06/30/17	171,807	-	(729,804)	(952,723)	-	(1,510,720)
Fund Balance 06/30/16	4,049,474	-	(2,007,851)	(22,677)	1,077,702	3,096,648
<b>Fund Balance 06/30/18</b>	<b>\$ 4,403,135</b>	<b>\$ -</b>	<b>\$ (3,180,727)</b>	<b>\$ (975,400)</b>	<b>\$ 1,077,702</b>	<b>\$ 1,324,710</b>

Independent School District 709  
 Combined Revenues Expenditures - Other Funds  
 06/30/2018

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	Food Service	Community Education			Building Construction	Debt Service	Internal Service	Trust Agency
		Unrestricted	Restricted	Total				
<b>Revenues</b>								
Local	\$ 6,000	\$ 2,703,342	\$ 95,500	\$ 2,798,842	\$ -	\$ 21,024,473	\$ 815,000	\$ 212,650
State	190,000	475,801	1,863,294	2,339,095	-	777,064	-	-
Federal - received through MDE	2,371,000	-	17,000	17,000	-	-	-	-
Federal - Direct	-	-	1,934,071	1,934,071	-	885,162	-	-
Local Sales and Insurance Recovery	1,204,000	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,771,000</b>	<b>\$ 3,179,143</b>	<b>\$ 3,909,865</b>	<b>\$ 7,089,008</b>	<b>\$ 3,600,000</b>	<b>\$ 22,686,699</b>	<b>\$ 815,000</b>	<b>\$ 212,650</b>
<b>Expenditures</b>								
Community Education		\$ 3,421,027	\$ 3,909,865	\$ 7,330,892				
Instructional Support Services								
Pupil Support Services	\$ 4,156,362							\$ 250,000
Sites and Buildings					\$ 3,600,000			
Fiscal and Other Fixed Costs Prog						\$ 30,808,971	\$ 778,000	
<b>Total Expenditures</b>	<b>\$ 4,156,362</b>	<b>\$ 3,421,027</b>	<b>\$ 3,909,865</b>	<b>\$ 7,330,892</b>	<b>\$ 3,600,000</b>	<b>\$ 30,808,971</b>	<b>\$ 778,000</b>	<b>\$ 250,000</b>
<b>Operating Excess (Deficit)</b>	<b>\$ (385,362)</b>	<b>\$ (241,884)</b>	<b>\$ -</b>	<b>\$ (241,884)</b>	<b>\$ -</b>	<b>\$ (8,122,272)</b>	<b>\$ 37,000</b>	<b>\$ (37,350)</b>
<b>Other Financing Sources (Uses)</b>								
Transfer In						-		
Transfer Out								
Projected Excess (Deficit) 06/30/17	(396,597)	(187,682)	-	(187,682)	(2,069,920)	(1,597,645)	71,000	15,675
Fund Balance/Net Assets 06/30/16	901,371	1,328,590		1,328,590	3,128,668	51,018,504	133,260	1,907,962
<b>Fund Balance/Net Assets 06/30/18</b>	<b>\$ 119,412</b>	<b>\$ 899,024</b>	<b>\$ -</b>	<b>\$ 899,024</b>	<b>\$ 1,058,748</b>	<b>\$ 41,298,587</b>	<b>\$ 241,260</b>	<b>\$ 1,886,287</b>

Independent School District 709  
General Fund - Unrestricted

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IFAS Pro	Salary & Benefits	Proposed 06/30/18		Adopted 06/30/17			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
<b>Revenues</b>								
Local		\$ 11,548,643	\$ 11,548,643	\$ 11,858,907	\$ 11,858,907		-2.62%	
State		64,310,569	64,310,569	64,114,598	64,114,598		0.31%	
<b>Total Revenues</b>		<b>\$ 75,859,212</b>	<b>\$ 75,859,212</b>	<b>\$ 75,973,505</b>	<b>\$ 75,973,505</b>		<b>-0.15%</b>	
<b>Expenditures</b>								
<u>Administration</u>								
School Board	010	\$ 58,214	\$ 82,700	\$ 140,914	\$ 58,214	\$ 82,460	\$ 140,674	0.17%
Superintendent Office	020	291,945	40,400	332,345	291,257	40,400	331,657	0.21%
School Operations Administration	030	900,482	281,150	1,181,632	833,708	279,000	1,112,708	6.19%
School Administration	050	3,010,893	185,792	3,196,685	2,912,345	192,367	3,104,712	2.96%
<b>Total Administration</b>		<b>\$ 4,261,534</b>	<b>\$ 590,042</b>	<b>\$ 4,851,576</b>	<b>\$ 4,095,524</b>	<b>\$ 594,227</b>	<b>\$ 4,689,751</b>	<b>3.45%</b>
<u>District Support Services</u>								
Human Resources	105	\$ 680,808	\$ 244,625	\$ 925,433	\$ 709,072	\$ 227,000	\$ 936,072	-1.14%
Public Relations	107		80,300	80,300		80,300	80,300	0.00%
Technology	108		811,000	811,000		700,000	700,000	15.86%
Business Services	110	1,967,262	146,100	2,113,362	1,999,503	60,238	2,059,741	2.60%
<b>Total District Support Services</b>		<b>\$ 2,648,070</b>	<b>\$ 1,282,025</b>	<b>\$ 3,930,095</b>	<b>\$ 2,708,575</b>	<b>\$ 1,067,538</b>	<b>\$ 3,776,113</b>	<b>4.08%</b>

Independent School District 709  
General Fund - Unrestricted

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IFAS Pro	Salary & Benefits	Proposed 06/30/18		Adopted 06/30/17			% Change
		Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Elementary and Secondary Regular Instruction</u>							
Secondary Long-term Subs	200	267,390	22,700	290,090	-	-	#DIV/0!
Kindergarten	201	\$ 2,445,264	\$ -	\$ 2,445,264	\$ 1,785,424	\$ -	\$ 1,785,424 36.96%
Elementary	203	10,564,487	81,998	10,646,485	12,095,100	85,736	12,180,836 -12.60%
Secondary	211	1,660,022	336,456	1,996,478	1,337,258	326,828	1,664,086 19.97%
Visual Art	212	526,198	-	526,198	523,637	-	523,637 0.49%
Business	215	277,450	-	277,450	123,769	-	123,769 124.17%
English	220	1,578,595	-	1,578,595	1,970,781	-	1,970,781 -19.90%
English Learner	219	70,000	-	70,000	-	-	- #DIV/0!
Foreign Language	230	937,590	-	937,590	894,944	-	894,944 4.77%
Health, Physical Education	240	939,653	-	939,653	695,010	-	695,010 35.20%
Family Living	250	220,047	-	220,047	228,496	-	228,496 -3.70%
Industrial Education	255	210,479	-	210,479	199,934	-	199,934 5.27%
Math	256	2,009,121	-	2,009,121	1,961,260	-	1,961,260 2.44%
Music	258	975,859	40,000	1,015,859	847,340	-	847,340 19.89%
Science	260	1,865,613	-	1,865,613	1,637,557	-	1,637,557 13.93%
Social Studies	270	1,655,133	-	1,655,133	1,875,574	-	1,875,574 -11.75%
Co-Curricular	291	349,295	65,620	414,915	367,359	56,000	423,359 -1.99%
Co-Ed Athletics	292	83,596	48,960	132,556	80,791	48,960	129,751 2.16%
Boys Athletics	294	183,370	158,200	341,570	177,220	158,200	335,420 1.83%
Girls Athletics	296	168,511	109,006	277,517	162,812	109,006	271,818 2.10%
Extra Curricular	298	92,415	-	92,415	89,277	-	89,277 3.51%
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Total Elem & Secondary Regular Instruction		\$ 27,080,088	\$ 862,940	\$ 27,943,028	\$ 27,053,543	\$ 784,730	\$ 27,838,273 0.38%

Independent School District 709  
General Fund - Unrestricted

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IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Agricultural	301	\$ 52,726	\$ 2,700	\$ 55,426	\$ 41,923	\$ 2,700	\$ 44,623	24.21%
Health Occupations	321	95,739	3,500	99,239	95,848	4,000	99,848	-0.61%
Office Education	341	105,313	700	106,013	134,187	500	134,687	
Industrial Education	361	451,118	19,200	470,318	394,877	14,350	409,227	14.93%
Services	365	369,263	69,750	439,013	285,159	72,450	357,609	22.76%
Special Needs	380	406,546	5,000	411,546	384,977	5,000	389,977	5.53%
Diversified Occupations	371	62,230	1,200	63,430	38,339	1,200		
Total Vocational Education Instruction		\$ 1,542,935	\$ 102,050	\$ 1,644,985	\$ 1,375,310	\$ 100,200	\$ 1,435,971	14.56%
<u>Special Education Instruction</u>								
Special Education	400	\$ 230,711	\$ 354,470	\$ 585,181	\$ 228,702	\$ 360,620	\$ 589,322	-0.70%
Speech/Language Impaired	401	744,388	16,000	760,388	717,200	6,000	723,200	5.14%
Mild/Moderate Mentally Impaired	402	1,335,542	5,000	1,340,542	1,462,977	4,500	1,467,477	-8.65%
Moderate/Severe Mentally Impaired	403	634,400	2,500	636,900	640,576	3,500	644,076	-1.11%
Physically Impaired	404	183,733	1,000	184,733	189,890	500	190,390	-2.97%
Deaf	405	809,228	29,500	838,728	904,485	24,200	928,685	-9.69%
Visually Impaired	406	11,732	1,000	12,732	14,097	1,000	15,097	-15.67%
Specific Disability	407	2,123,067	5,000	2,128,067	2,429,969	1,000	2,430,969	-12.46%
Emotional/Behavioral	408	4,660,169	25,000	4,685,169	4,685,109	25,000	4,710,109	-0.53%
Other Health Problems	410	100,807	-	100,807	7,276	10,000	17,276	
Autistic	411	1,842,219	10,500	1,852,719	1,962,469	10,500	1,972,969	-6.09%
Early Childhood	412	1,552,210	50,700	1,602,910	1,599,817	43,700	1,643,517	-2.47%
Traumatic Brain Injury	414	28,960		28,960	29,015		29,015	
Severely Multiply Impaired	416	441,037	22,000	463,037	297,589	11,000	308,589	50.05%
General Special Education	420	3,085,151	68,868	3,154,019	3,283,721	49,300	3,333,021	-5.37%
Total Special Education Instruction		\$ 17,783,354	\$ 591,538	\$ 18,374,892	\$ 18,452,892	\$ 550,820	\$ 19,003,712	-3.31%

Independent School District 709  
General Fund - Unrestricted

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IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
General Instructional Support	605	\$ 526,846	\$ -	\$ 526,846	\$ 530,320	\$ -	\$ 530,320	-0.66%
Educational Media	620	830,640	40,000	870,640	775,479	40,000	815,479	6.76%
Staff development	640	42,368	55,204	97,572	29,174	6,760	35,934	171.53%
Instruction Related Technology	630	-	-	-	116	16,634	16,750	
<b>Total Instructional Support Services</b>		<b>\$ 1,399,854</b>	<b>\$ 95,204</b>	<b>\$ 1,495,058</b>	<b>\$ 1,335,089</b>	<b>\$ 63,394</b>	<b>\$ 1,398,483</b>	<b>6.91%</b>
<u>Pupil Support Services</u>								
Counseling and Guidance	710	\$ 876,451	\$ 228,391	\$ 1,104,842	\$ 969,178	\$ 223,915	\$ 1,193,093	-7.40%
Health Services	720	797,342	11,650	808,992	797,420	10,800	808,220	0.10%
Social Work Services	740	-	-	-	-	1,000	1,000	-100.00%
<b>Total Pupil Support Services</b>		<b>\$ 1,673,793</b>	<b>\$ 240,041</b>	<b>\$ 1,913,834</b>	<b>\$ 1,766,598</b>	<b>\$ 235,715</b>	<b>\$ 2,002,313</b>	<b>-4.42%</b>
<u>Sites and Buildings</u>								
Operations	805	\$ 3,633,088	\$ 2,894,236	\$ 6,527,324	\$ 3,444,394	\$ 2,674,513	\$ 6,118,907	6.67%
Maintenance	810	973,331	672,150	1,645,481	1,017,542	678,200	1,695,742	-2.96%
Lease Purchase	850	-	-	-	-	-	-	
<b>Total Sites and Buildings</b>		<b>\$ 4,606,419</b>	<b>\$ 3,566,386</b>	<b>\$ 8,172,805</b>	<b>\$ 4,461,936</b>	<b>\$ 3,352,713</b>	<b>\$ 7,814,649</b>	<b>4.58%</b>



Independent School District 709  
General Fund - Unrestricted

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IFAS Pro	Salary & Benefits	Proposed 06/30/18		Adopted 06/30/17			% Change
		Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Fiscal and Other Fixed Cost Programs</u>							
Short Term Debt (Nonbonded Obligations) 920		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Employee Benefits (Employee Benefits) 930	3,400,000	-	3,400,000	3,400,000	-	3,400,000	0.00%
Insurance 940		580,000	580,000		580,000	580,000	0.00%
Total Fiscal and Other Fixed Cost Programs	\$ 3,400,000	\$ 580,000	\$ 3,980,000	\$ 3,400,000	\$ 580,000	\$ 3,980,000	0.00%
Total Operating Expenses	\$ 64,396,047	\$ 7,910,226	72,306,273	\$ 64,649,467	\$ 7,329,337	\$ 71,939,265	0.51%
Operating Excess (Deficit)			\$ 3,552,939			\$ 4,034,240	-11.93%
Transfer out			(3,371,085)			(3,370,935)	0.00%
Excess (Deficit)			\$ 181,854			\$ 663,305	-99.75%

Independent School District 709  
General Fund - Restricted

	IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<b>Revenues</b>								
Local			\$ 503,921	\$ 503,921		\$ 486,677	\$ 486,677	3.54%
State			10,438,347	10,438,347		10,488,504	10,488,504	-0.48%
Federal - Received through MDE			5,674,751	5,674,751		5,814,287	5,814,287	-2.40%
Federal - Direct			135,000	135,000		135,000	135,000	
<b>Total Revenues</b>			<b>\$ 16,752,019</b>	<b>\$ 16,752,019</b>		<b>\$ 16,924,468</b>	<b>\$ 16,924,468</b>	<b>(0.01)</b>
<b>Expenditures</b>								
<u>Administration</u>								
Curriculum	035			\$ -		\$ -	\$ -	
<b>Total Administration</b>			<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
Administrative Technology Service	108	40,684	154,316	\$ 195,000	47,826	147,174	\$ 195,000	0.00%
<b>Total District Support Services</b>		<b>\$ 40,684</b>	<b>\$ 154,316</b>	<b>\$ 195,000</b>	<b>\$ 47,826</b>	<b>\$ 147,174</b>	<b>\$ 195,000</b>	
<u>Elementary and Secondary Regular Instruction</u>								
Kindergarten	201	\$ -	\$ -	\$ -	\$ 1,248,000	\$ -	\$ 1,248,000	-100.00%
Elementary	203	3,715,685	213,450	3,929,135	2,908,132	159,975	3,068,107	28.06%
Title II	204	322,882	140,701	463,583	434,644	114,958	549,602	-15.65%
Secondary	211	3,540,277	211,547	3,751,824	3,210,209	162,803	3,373,012	11.23%
Title I	216	2,607,260	353,544	2,960,804	2,434,086	595,900	3,029,986	-2.28%
Gifted and Talented	218	83,877	29,548	113,425	111,539	4,813	116,352	
English Second Language	219	243,335	4,125	247,460	229,000	-	229,000	8.06%
Social Studies	270	-	-	-	96,000	-	96,000	-100.00%
<b>Total Elementary and Secondary Regular In.</b>		<b>\$ 10,513,316</b>	<b>\$ 952,915</b>	<b>\$ 11,466,231</b>	<b>\$ 10,671,610</b>	<b>\$ 1,038,449</b>	<b>\$ 11,710,059</b>	<b>-2.08%</b>

Independent School District 709  
General Fund - Restricted

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IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Special Needs	380	\$ 36,017	\$ 95,534	\$ 131,551	\$ 36,017	\$ 108,073	\$ 144,090	-8.70%
Total Vocational Education instruction		\$ 36,017	\$ 95,534	\$ 131,551	\$ 36,017	\$ 108,073	\$ 144,090	-8.70%
<u>Special Education Instruction</u>								
Speech/Language Impaired	401	\$ 75,000	\$ 11,800	\$ 86,800	\$ 75,000	\$ 12,300	87,300	-0.57%
Mild/Moderate Mentally Impaired	402	243,413	16,076	259,489	242,790	16,076	258,866	0.24%
Moderate/Severe Mentally Impaired	403	156,706	6,160	162,866	162,480	7,200	169,680	-4.02%
Physically Impaired	404	100	8	108	-	108	108	0.00%
Deaf	405	100,000	10,500	110,500	100,000	11,500	111,500	-0.90%
Blind	406		500	500			-	#DIV/0!
Specific Disability	407	360,817	17,188	378,005	302,430	15,588	318,018	18.86%
Emotional/Behavioral	408	161,672	8,216	169,888	296,973	15,416	312,389	-45.62%
Autistic	411	150,000	14,160	164,160	90,365	8,850	99,215	65.46%
Early Childhood	412	246,635	42,758	289,393	223,878	35,781	259,659	11.45%
Severely Multiply Impaired	416	1,163	500	1,663	1,166	500	1,666	
General Special Education	420	683,577	105,900	789,477	644,129	102,650	746,779	5.72%
Students with Disabilities	422	200,000	-	200,000	185,160	14,840	200,000	0.00%
Total Special Education Instruction		\$ 2,379,083	\$ 233,766	\$ 2,612,849	\$ 2,324,371	\$ 240,809	\$ 2,565,180	1.86%

Independent School District 709  
General Fund - Restricted

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IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
Instructional Support	605	\$ 1,174,850	\$ 104,643	\$ 1,279,493	\$ 1,097,104	\$ 56,307	\$ 1,153,411	10.93%
Curriculum Development	610	409,180	444,820	854,000	340,688	609,312	950,000	-10.11%
Staff Development	640	88,738	124,157	212,895	66,608	140,120	206,728	2.98%
<b>Total Instructional Support Services</b>		<b>\$ 1,672,768</b>	<b>\$ 673,620</b>	<b>\$ 2,346,388</b>	<b>\$ 1,504,400</b>	<b>\$ 805,739</b>	<b>\$ 2,310,139</b>	<b>1.57%</b>
<b>Total Expenditures</b>		<b>\$ 14,641,868</b>	<b>\$ 2,110,151</b>	<b>\$ 16,752,019</b>	<b>\$ 14,584,224</b>	<b>\$ 2,340,244</b>	<b>\$ 16,924,468</b>	<b>-1.02%</b>
<b>Operating Excess (Deficit)</b>			<b>\$ -</b>			<b>\$ -</b>		<b>-</b>

**Independent School District 709  
Food Service Fund**

Pg 13

IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<b>Revenues</b>								
Local		\$ 6,000	\$ 6,000		\$ 5,000	\$ 5,000	20.00%	
State		190,000	190,000		166,000	166,000	14.46%	
Federal - Received through MDE		2,371,000	2,371,000		2,371,000	2,371,000	0.00%	
Local Sales and Insurance Recovery		1,204,000	1,204,000		1,198,000	1,198,000	0.50%	
<b>Total Revenues</b>		<b>\$ 3,771,000</b>	<b>\$ 3,771,000</b>		<b>\$ 3,740,000</b>	<b>\$ 3,740,000</b>	<b>0.83%</b>	
<b>Expenditures</b>								
<u>Pupil Support Services</u>								
Food services	770	\$ 1,748,726	\$ 2,407,636	\$ 4,156,362	\$ 1,641,531	\$ 2,472,306	\$ 4,113,837	1.03%
<b>Total Expenditures</b>		<b>\$ 1,748,726</b>	<b>\$ 2,407,636</b>	<b>\$ 4,156,362</b>	<b>\$ 1,641,531</b>	<b>\$ 2,472,306</b>	<b>\$ 4,113,837</b>	<b>1.03%</b>
<b>Operating Excess (Deficit)</b>			<b>\$ (385,362)</b>	<b>\$ (373,837.00)</b>				

Independent School District 709  
Transportation Fund

Pg 14

IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<b>Revenues</b>							
Local		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
State		6,017,986	6,017,986	5,812,082	5,812,082	5,812,082	3.54%
Local Sales and Insurance Recovery			-			-	
<b>Total Revenues</b>		<u>\$ 6,022,986</u>	<u>\$ 6,022,986</u>	<u>\$ 5,817,082</u>	<u>\$ 5,817,082</u>	<u>\$ 5,817,082</u>	<b>3.54%</b>
<b>Expenditures</b>							
<u>Pupil Support Services</u>							
Pupil Transportation	760	\$ 2,141,458	\$ 4,324,600	\$ 6,466,058	\$ 2,096,136	\$ 4,450,750	\$ 6,546,886 -1.23%
Total Pupil Support Services		<u>\$ 2,141,458</u>	<u>\$ 4,324,600</u>	<u>\$ 6,466,058</u>	<u>\$ 2,096,136</u>	<u>\$ 4,450,750</u>	<u>\$ 6,546,886 -1.23%</u>
<b>Total Expenditures</b>		<u>\$ 2,141,458</u>	<u>\$ 4,324,600</u>	<u>\$ 6,466,058</u>	<u>\$ 2,096,136</u>	<u>\$ 4,450,750</u>	<u>\$ 6,546,886 -1.23%</u>
<b>Operating Excess (Deficit)</b>			<u>\$ (443,072)</u>			<u>\$ (729,804)</u>	<b>-39.29%</b>

Independent School District 709  
Community Education Unrestricted

Pg 15

IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<b>Revenues</b>								
Local		\$ 2,703,342	\$ 2,703,342		\$ 2,634,007	\$ 2,634,007	2.63%	
State		475,801	475,801		499,806	499,806	-4.80%	
<b>Total Revenues</b>		<b>\$ 3,179,143</b>	<b>\$ 3,179,143</b>		<b>\$ 3,133,813</b>	<b>\$ 3,133,813</b>	<b>1.45%</b>	
<u>Community Education and Services</u>								
General Community Education	505	\$ 565,545	\$ 428,809	\$ 994,354	\$ 586,594	\$ 390,809	\$ 977,403	1.73%
Adults with Disabilities	510	58,361	1,639	60,000	55,136	2,914	58,050	3.36%
School-Age Care	570	476,740	894,200	1,370,940	474,920	895,950	1,370,870	0.01%
Early Childhood and Family Education	580	839,899	62,470	902,369	755,580	66,228	821,808	9.80%
Youth Development/Youth Service	585	69,856	23,508	93,364	70,156	23,208	93,364	0.00%
<b>Total Expenditures</b>		<b>\$ 2,010,401</b>	<b>\$ 1,410,626</b>	<b>\$ 3,421,027</b>	<b>\$ 1,942,386</b>	<b>\$ 1,379,109</b>	<b>\$ 3,321,495</b>	<b>3.00%</b>
<b>Operating Excess (Deficit)</b>			<b>\$ (241,884)</b>			<b>\$ (187,682)</b>		

Independent School District 709  
Community Education - Restricted

Pg 16

IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<b>Revenues</b>								
Local		\$ 95,500	\$ 95,500	\$ 80,500	\$ 80,500		18.63%	
State		1,863,294	1,863,294	1,809,277	1,809,277		2.99%	
Federal - Received through MDE		17,000	17,000	163,000	163,000		-89.57%	
Federal - Direct		1,934,071	1,934,071	1,934,071	1,934,071		0.00%	
<b>Total Revenues</b>		<b>\$ 3,909,865</b>	<b>\$ 3,909,865</b>	<b>\$ 3,986,848</b>	<b>\$ 3,986,848</b>		<b>-1.93%</b>	
<u>Community Education and Services</u>								
Adult Basic and Continuing Education	520	\$ 371,092	\$ 64,479	\$ 435,571	\$ 367,594	\$ 61,837	\$ 429,431	1.43%
Preschool Instructional (Headstart)	579	2,093,925	235,416	2,329,341	2,093,925	235,416	2,329,341	0.00%
Prekindergarten	581	-	-	-	111,409	38,591	150,000	-100.00%
School Readiness	582	658,860	78,807	737,667	603,860	82,400	686,260	7.49%
Preschool Screening	583	46,716	3,284	50,000	47,000	3,000	50,000	0.00%
Non Public Aid	590	204,188	153,098	357,286	193,894	147,922	341,816	4.53%
<b>Total Expenditures</b>		<b>\$ 3,374,781</b>	<b>\$ 535,084</b>	<b>\$ 3,909,865</b>	<b>\$ 3,417,682</b>	<b>\$ 569,166</b>	<b>\$ 3,986,848</b>	<b>-1.93%</b>
<b>Operating Excess (Deficit)</b>			<b>\$ -</b>			<b>\$ -</b>		<b>0.00%</b>



Independent School District 709  
Capital Fund

Py 17

IFAS Pro	Salary & Benefits	Proposed 06/30/18		Adopted 06/30/17			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
<b>Revenues</b>								
Local		\$ 2,865,333	\$ 2,865,333	\$ 1,082,148	\$ 1,082,148		164.78%	
State		1,079,350	1,079,350	2,292,327	2,292,327		-52.91%	
Sales of Bonds		600,000	600,000		-		#DIV/0!	
<b>Total Revenues</b>		<b>\$ 4,544,683</b>	<b>\$ 4,544,683</b>	<b>\$ 3,374,475</b>	<b>\$ 3,374,475</b>		<b>34.68%</b>	
<b>Expenditures</b>								
<u>Administration</u>								
School Operations Administration	030	\$ 420,000	\$ 420,000	\$ 470,000	\$ 470,000		-10.64%	
<b>Total Administration</b>		<b>\$ 420,000</b>	<b>\$ 420,000</b>	<b>\$ 470,000</b>	<b>\$ 470,000</b>			
<u>District Support Services</u>								
Management Info Systems	108	\$ 953,225	\$ 425,000	\$ 1,378,225	\$ 945,673	\$ 300,000	\$ 1,245,673	10.64%
Business Services	110		13,992	13,992		10,779	10,779	29.81%
Management Info Systems	630	-	-	-	90,428	90,428	90,428	
<b>Total District Support Services</b>		<b>\$ 953,225</b>	<b>\$ 438,992</b>	<b>\$ 1,392,217</b>	<b>\$ 1,036,101</b>	<b>\$ 310,779</b>	<b>\$ 1,346,860</b>	<b>3.37%</b>
<u>Sites and Buildings</u>								
Operations	805	\$ 35,000	\$ 35,000	\$ -	\$ 30,000	\$ 30,000		
Maintenance	810		40,000	40,000		35,000	35,000	14.29%
Capital Facilities	850		3,371,085	3,371,085		3,370,935	3,370,935	0.00%
Health and Safety/LTFM	865	101,611	2,555,855	2,657,466	106,038	1,280,519	1,386,557	91.66%
<b>Total Sites and Buildings</b>		<b>\$ 101,611</b>	<b>\$ 6,001,940</b>	<b>\$ 6,103,551</b>	<b>\$ 106,038</b>	<b>\$ 4,716,454</b>	<b>\$ 4,822,492</b>	<b>26.56%</b>
<b>Total Capital Expenditures</b>		<b>\$ 1,054,836</b>	<b>\$ 6,860,932</b>	<b>\$ 7,915,768</b>	<b>\$ 1,142,139</b>	<b>\$ 5,497,233</b>	<b>\$ 6,639,372</b>	<b>19.22%</b>
<b>Operating Excess (Deficit)</b>			<b>\$ (3,371,085)</b>			<b>\$ (3,264,897)</b>		
Transfer In			3,371,085			3,370,935		
Transfer Out								
<b>Projected Excess (Deficit)</b>			<b>\$ -</b>			<b>\$ 106,038</b>		

Independent School District 709  
Building Construction Fund

Pg 18

	IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<b>Revenues</b>								
Local		\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!
State								#DIV/0!
Sale of bonds			3,600,000	3,600,000				#DIV/0!
<b>Total Revenues</b>		<b>\$ 3,600,000</b>	<b>\$ 3,600,000</b>	<b>\$ 3,600,000</b>	<b>\$ -</b>	<b>\$ -</b>		<b>#DIV/0!</b>
<b>Expenditures</b>								
<u>Sites and Buildings</u>								
Capital Facilities	850	\$ -	\$ 3,600,000	\$ 3,600,000	\$ -	\$ 1,547,187	\$ 1,547,187	132.68%
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ 3,600,000</b>	<b>\$ 3,600,000</b>	<b>\$ -</b>	<b>\$ 1,547,187</b>	<b>\$ 1,547,187</b>	<b>132.68%</b>
<b>Operating Excess (Deficit)</b>			<b>\$ -</b>			<b>\$ (1,547,187)</b>		

Please note Alternative Facilities ends 6/30/2016.  
Beginning FY 2017 it is Long Term Facilities  
Maintenance (LTFM) and is found in Fund 5.

Independent School District 709  
Debt Service Fund

Pg 19

	IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits		Non-labor
<b>Revenues</b>							
Local			\$ 21,024,473	\$ 21,024,473	\$ 17,655,434	\$ 17,655,434	19.08%
State			777,064	777,064	2,260,641	2,260,641	-65.63%
Federal - Direct			885,162	885,162	932,576	932,576	-5.08%
<b>Total Revenues</b>			<b>\$ 22,686,699</b>	<b>\$ 22,686,699</b>	<b>\$ 20,848,651</b>	<b>\$ 20,848,651</b>	<b>8.82%</b>
<b>Expenditures</b>							
<u>Fiscal and Other Fixed Cost Programs</u>							
Retirement of Long-Term Debt	910		\$ 30,808,971	30,808,971	\$ 22,446,296	\$ 22,446,296	37.26%
<b>Total Expenditures</b>			<b>\$ 30,808,971</b>	<b>\$ 30,808,971</b>	<b>\$ 22,446,296</b>	<b>\$ 22,446,296</b>	<b>37.26%</b>
Operating Excess (Deficit)				\$ (8,122,272)		\$ (1,597,645)	408%
Transfer In				-		-	
<b>Projected Excess (Deficit)</b>				<b>\$ (8,122,272)</b>		<b>\$ (1,597,645)</b>	

Independent School District 709  
Internal Service Fund

Pg 20

IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<b>Revenues</b>							
Local		\$ 815,000	\$ 815,000		\$ 825,000	\$ 825,000	-1.21%
<b>Total Revenues</b>		<u>\$ 815,000</u>	<u>\$ 815,000</u>		<u>\$ 825,000</u>	<u>\$ 825,000</u>	
<b>Expenditures</b>							
<u>Fiscal and Other Fixed Cost Programs</u>							
Unallocated	\$ 720,000	\$ 58,000	\$ 778,000	\$ 700,000	\$ 54,000	\$ 754,000	3.18%
<b>Total Expenditures</b>	<u>\$ 720,000</u>	<u>\$ 58,000</u>	<u>\$ 778,000</u>	<u>\$ 700,000</u>	<u>\$ 54,000</u>	<u>\$ 754,000</u>	3.18%
Operating Excess (Deficit)			\$ 37,000			\$ 71,000	-47.89%
Transfer In						-	
<b>Projected Excess (Deficit)</b>			<u>\$ 37,000</u>			<u>\$ 71,000</u>	

Independent School District 709  
Trust and Agency Fund

Pg 21

	IFAS Pro	Proposed 06/30/18		Adopted 06/30/17			% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
<b>Revenues</b>								
Local			\$ 212,650	\$ 212,650		\$ 215,675	\$ 215,675	-1.40%
<b>Total Revenues</b>			<u>\$ 212,650</u>	<u>\$ 212,650</u>		<u>\$ 215,675</u>	<u>\$ 215,675</u>	-1.40%
<b>Expenditures</b>								
<u>Pupil Support Services</u>								
Retirees' Trust	203	\$ 250,000		\$ 250,000	\$ 200,000	\$ -	\$ 200,000	25.00%
<b>Total Expenditures</b>		<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	25.00%
<b>Operating Excess (Deficit)</b>				<u>\$ (37,350)</u>			<u>\$ 15,675</u>	-338.28%

Independent School District 709  
Student Activities Fund

Pg 22

IFAS Pro	Salary & Benefits	Proposed 06/30/18		Salary & Benefits	Adopted 06/30/17		% Change
		Non-labor	Total		Non-labor	Total	
<b>Revenues</b>							
Local		\$ 1,588,815	\$ 1,588,815	\$ -	\$ 1,529,349	\$ 1,529,349	3.89%
Total Revenues		<u>\$ 1,588,815</u>	<u>\$ 1,588,815</u>	<u>\$ -</u>	<u>\$ 1,529,349</u>	<u>\$ 1,529,349</u>	3.89%
<b>Expenditures</b>							
<u>Elementary and Secondary Regular Instruction</u>							
Elementary	203	\$ 147,196	\$ 147,196	\$ -	\$ 168,477	\$ 168,477	-12.63%
Co-Curricular Activity	291	1,057,045	1,057,045	-	965,168	965,168	9.52%
Boys Athletic	294	78,312	78,312	-	99,634	99,634	-21.40%
Girls Athletic	296	58,112	58,112	-	76,627	76,627	-24.16%
Extra-Curricular Activity	298	248,150	248,150	-	219,443	219,443	13.08%
Total Expenditures		<u>\$ 1,588,815</u>	<u>\$ 1,588,815</u>	<u>\$ -</u>	<u>\$ 1,529,349</u>	<u>\$ 1,529,349</u>	3.89%
Operating Excess (Deficit)			<u>\$ -</u>			<u>\$ -</u>	-