

ISD 709

DULUTH PUBLIC SCHOOLS

ADOPTED BUDGET

FY 2015

June 17, 2014

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

	Revenues	Expenditures	Transfers	Projected Excess (Deficit)
General Fund - Unrestricted	\$ 75,703,991	\$ 68,085,375	\$ (6,346,806)	\$ 1,271,810
General Fund - Restricted	19,169,478	19,169,478		-
Food Service Fund	3,624,300	3,624,300		-
Transportation Fund	5,526,010	6,467,749		(941,739)
Community Services Fund - Unrestricted	2,841,908	2,798,427		43,481
Community Services Fund - Restricted	3,405,784	3,405,784		-
Capital Fund	2,013,460	5,440,850	6,346,806	2,919,416
Building Construction Fund	1,089,534	1,089,534		-
Debt Service Fund	21,529,781	21,170,708	-	359,073
Internal Service Fund	785,020	744,000		41,020
Trust and Agency Fund	219,400	200,000		19,400
Student Activities	1,538,429	1,538,429		-
Total of All Funds	\$ 137,447,095	\$ 133,734,634	\$ -	\$ 3,712,461

Independent School District 709
Combined Revenues Expenditures - General Fund
06/30/2015

	General		Transportation	Capital	Student Activities	Total
	Unrestricted	Restricted				
Revenues						
Local	\$ 11,655,285	\$ 961,979	\$ 80,000	\$ 990,884	\$ 1,538,429	\$ 15,226,577
State	64,048,706	11,422,358	5,446,010	1,022,576	-	81,939,650
Federal - received through MDE	-	6,785,141	-	-	-	6,785,141
Federal - Direct	-	-	-	-	-	-
Local Sales and Insurance Recovery	-	-	-	-	-	-
Sale and conversion of assets	-	-	-	-	-	-
Total Revenues	\$ 75,703,991	\$ 19,169,478	\$ 5,526,010	\$ 2,013,460	\$ 1,538,429	\$ 103,951,368
Expenditures						
Administration	\$ 4,301,305	\$ -	\$ -	\$ -	\$ -	\$ 4,301,305
District Support Services	3,010,526	300,000	-	-	-	3,310,526
Elementary and Secondary Regular	26,344,195	13,605,777	-	-	1,538,429	41,488,401
Vocational Education	1,056,305	139,515	-	-	-	1,195,820
Special Education	18,728,576	2,944,420	-	-	-	21,672,996
Instructional Support Services	1,503,713	2,179,766	-	-	-	3,683,479
Pupil Support Services	2,223,808	-	6,467,749	-	-	8,691,557
Sites and Buildings	7,735,947	-	-	5,440,850	-	13,176,797
Fiscal and Other Fixed Costs Prog	3,181,000	-	-	-	-	3,181,000
Total Expenditures	\$ 68,085,375	\$ 19,169,478	6,467,749	\$ 5,440,850	\$ 1,538,429	\$ 100,701,881
Operating Excess (Deficit)	\$ 7,618,616	\$ -	\$ (941,739)	\$ (3,427,390)	\$ -	\$ 3,249,487
Other Financing Sources (Uses)						
Transfer In	-	-	-	6,346,806	-	6,346,806
Transfer Out	(6,346,806)	-	-	-	-	(6,346,806)
Projected Excess (Deficit) 06/30/14	2,894,169	(301,339)	(987,038)	2,813,763	-	4,419,555
Fund Balance 06/30/13	8,885,289	771,499	(1,841,608)	(6,974,676)	1,094,273	1,934,777
Fund balance 06/30/15	\$ 13,051,268	\$ 470,160	\$ (3,770,385)	\$ (4,160,913)	\$ 1,094,273	\$ 9,603,819

Independent School District 709
Combined Revenues Expenditures - Other Funds
06/30/2015

	Food	Community Education			Building	Debt	Internal	Trust
	Service	Unrestricted	Restricted	Total	Construction	Service	Service	Agency
Revenues								
Local	\$ 14,800	\$ 2,290,930	\$ 59,822	\$ 2,350,752	\$ 921,470	\$ 17,736,942	\$ 785,020	\$ 219,400
State	171,000	550,978	1,400,437	1,951,415	168,064	2,709,000	-	-
Federal - received through MDE	2,207,000	-	172,900	172,900	-	-	-	-
Federal - Direct	-	-	1,772,625	1,772,625	-	1,083,839	-	-
Local Sales and Insurance Recovery	1,231,500	-	-	-	-	-	-	-
Total Revenues	\$ 3,624,300	\$ 2,841,908	\$ 3,405,784	\$ 6,247,692	\$ 1,089,534	\$ 21,529,781	\$ 785,020	\$ 219,400
Expenditures								
Community Education		\$ 2,798,427	\$ 3,405,784	\$ 6,204,211				
Instructional Support Services								
Pupil Support Services	\$ 3,624,300							\$ 200,000
Sites and Buildings					\$ 1,089,534			
Fiscal and Other Fixed Costs Prog						\$ 21,170,708	\$ 744,000	
Total Expenditures	\$ 3,624,300	\$ 2,798,427	\$ 3,405,784	\$ 6,204,211	\$ 1,089,534	\$ 21,170,708	\$ 744,000	\$ 200,000
Operating Excess (Deficit)	\$ -	\$ 43,481	\$ -	\$ 43,481	\$ -	\$ 359,073	\$ 41,020	\$ 19,400
Other Financing Sources (Uses)								
Transfer In								
Transfer Out								
Projected Excess (Deficit) 06/30/14	(57,000)	-	-	-	(6,986,237)	2,000	31,020	(18,350)
Fund Balance/Net Assets 06/30/13	1,069,948	591,077		591,077	9,854,155	4,838,487	(54,615)	1,886,204
Fund balance/Net Assets 06/30/15	\$ 1,012,948	\$ 634,558	\$ -	\$ 634,558	\$ 2,867,918	\$ 5,199,560	\$ 17,425	\$ 1,887,254

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

IFAS Pro	Proposed 06/30/15			Adopted 06/30/14			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 11,655,285	\$ 11,655,285		\$ 7,440,885	\$ 7,440,885	56.64%	
State		64,048,706	64,048,706		67,732,665	67,732,665	-5.44%	
Total Revenues		\$ 75,703,991	\$ 75,703,991		\$ 75,173,550	\$ 75,173,550	0.71%	
Expenditures								
<u>Administration</u>								
School Board	010	\$ 61,529	\$ 32,000	\$ 93,529	\$ 61,529	\$ 31,350	\$ 92,879	0.70%
Superintendent Office	020	275,257	35,700	310,957	274,295	35,000	309,295	0.54%
School Operations Administration	030	540,606	250,486	791,092	388,174	163,700	551,874	43.35%
Testing	034			-		82,826	82,826	-100.00%
Secondary Voc Administration	045			-	70,398	2,500	72,898	-100.00%
School Administration	050	2,922,704	183,023	3,105,727	2,845,067	192,235	3,037,302	2.25%
Total Administration		\$ 3,800,096	\$ 501,209	\$ 4,301,305	\$ 3,639,463	\$ 507,611	\$ 4,147,074	3.72%
<u>District Support Services</u>								
Elections	100			\$ -	\$ -	\$ 100,000	\$ 100,000	-100.00%
Human Resources	105	\$ 509,307	203,250	712,557	487,032	101,400	588,432	21.09%
Public Relations	107		74,500	74,500		73,000	73,000	2.05%
Technology	108		664,994	664,994				
Business Services	110	1,586,725	(28,250)	1,558,475	302,349	85,436	387,785	301.89%
Budget and Finance	115			-	681,363	119,825	801,188	-100.00%
Management Info Systems	120			-		515,516	515,516	-100.00%
Physical Plant Admin	125			-	517,069	57,276	574,345	-100.00%
Print Shop	130			-	177,397	235,145	412,542	-100.00%
Purchasing/Storeroom	135			-	319,884	30,798	350,682	-100.00%
Administrative Chargeback's	140			-	(50,000)	(849,000)	(899,000)	-100.00%
Total District Support Services		\$ 2,096,032	\$ 914,494	\$ 3,010,526	\$ 2,435,094	\$ 469,396	\$ 2,904,490	3.65%

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Proposed 06/30/15			Adopted 06/30/14			% 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	-100.00%	
Secondary Long-term Subs	151		-	115,230		115,230	-100.00%	
Kindergarten	201	1,471,988		2,800,491		2,800,491		
Elementary	203	10,569,574	85,110	11,018,804	69,389	11,088,193	-3.91%	
District Substitutes	205		-	158,300	7,400	165,700	-100.00%	
Elementary Long-Term Substitutes	209		-	36,960		36,960	-100.00%	
Secondary	211	456,443	153,200	609,643	254,713	433,847	40.52%	
Visual Art	212	533,488	4,000	537,488	5,892	463,124	16.06%	
Business	215	312,734		312,734		220,733	41.68%	
English	220	2,235,129	2,500	2,237,629	1,869,901	3,836	1,873,737	19.42%
English as a Second Language	225		-	137,384	5,425	142,809	-100.00%	
Foreign Language	230	864,618	1,500	866,118	741,030	3,982	745,012	16.26%
Health, Physical Education	240	974,995	1,500	976,495	733,147	1,752	734,899	32.87%
Family Living	250	220,753	3,600	224,353	212,849	6,984	219,833	2.06%
Industrial Education	255	220,753	3,600	224,353	228,616	6,001	234,617	-4.37%
Math	256	2,106,356	2,000	2,108,356	1,679,144	2,001	1,681,145	25.41%
Computer science	257		-					
Music	258	1,103,814	5,000	1,108,814	809,063	10,196	819,259	35.34%
Science	260	1,913,197	3,650	1,916,847	1,482,061	7,589	1,489,650	28.68%
Social Studies	270	1,876,404		1,876,404	1,505,711		1,505,711	24.62%
Summer School	286				32,072	1,050	33,122	-100.00%
Activity Director	290				193,866		193,866	-100.00%
Co-Curricular	291	306,267	66,450	372,717	108,988	80,950	189,938	96.23%
Co-Ed Athletics	292	55,456	64,500	119,956	55,456	60,000	115,456	3.90%
Boys Athletics	294	205,014	141,100	346,114	170,090	119,200	289,290	19.64%
Girls Athletics	296	187,371	101,800	289,171	166,507	112,400	278,907	3.68%
Extra Curricular	298	90,331		90,331	90,331		90,331	0.00%
High School Graduation	701					25,000	25,000	-100.00%
College within the Schools	702					85,000	85,000	-100.00%
Total Elem & Secondary Regular Instruction		\$ 25,704,685	\$ 639,510	\$ 26,344,195	\$ 25,263,552	\$ 868,760	\$ 26,132,312	0.81%

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Proposed 06/30/15			Adopted 06/30/14			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Agricultural	301	\$ 58,523	\$ 4,450	\$ 62,973	\$ 57,610	\$ 6,950	\$ 64,560	-2.46%
Health Occupations	321	92,000		92,000	90,478	2,000	92,478	-0.52%
Office Education	341			-		-	-	
Industrial Education	361	168,922	15,850	184,772	166,184	15,827	182,011	1.52%
Services	365	279,322	69,700	349,022	274,757	63,921	338,678	3.05%
Special Needs	380	367,538		367,538	358,000	-	358,000	2.66%
Total Vocational Education Instruction		\$ 966,305	\$ 90,000	\$ 1,056,305	\$ 947,029	\$ 88,698	\$ 1,035,727	1.99%
<u>Special Education Instruction</u>								
Special Education	400	\$ 192,077	\$ 355,500	\$ 547,577	\$ 262,135	\$ 340,274	\$ 602,409	-9.10%
Speech/Language Impaired	401	1,138,009	1,500	1,139,509	1,187,415	1,408	1,188,823	-4.15%
Mild/Moderate Mentally Impaired	402	1,552,189	35,925	1,588,114	1,531,368	35,816	1,567,184	1.34%
Moderate/Severe Mentally Impaired	403	770,527	2,200	772,727	727,429	2,161	729,590	5.91%
Physically Impaired	404	199,851	350	200,201	290,472	335	290,807	-31.16%
Deaf	405	764,200	18,225	782,425	716,793	10,881	727,674	7.52%
Visually Impaired	406	7,625	200	7,825			-	
Specific Disability	407	2,480,975	600	2,481,575	2,492,891	503	2,493,394	-0.47%
Emotional/Behavioral	408	3,725,998	99,650	3,825,648	3,786,640	82,527	3,869,167	-1.12%
Other Health Problems	410		-	-	1,418	-	1,418	-100.00%
Autistic	411	2,036,144	32,300	2,068,444	1,928,954	27,617	1,956,571	5.72%
Early Childhood	412	1,204,225	27,500	1,231,725	1,268,295	27,056	1,295,351	-4.91%
Severely Multiply Impaired	416	180,893	1,975	182,868	270,604	3,015	273,619	-33.17%
General Special Education	420	3,817,438	82,500	3,899,938	2,995,571	30,927	3,026,498	28.86%
Special Ed Homebound	430			-	20,450		20,450	-100.00%
Regular Homebound	431			-	89,655	28,000	117,655	-100.00%
Total Special Education Instruction		\$ 18,070,151	\$ 658,425	\$ 18,728,576	\$ 17,570,090	\$ 590,520	\$ 18,160,610	3.13%

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Proposed 06/30/15			Adopted 06/30/14			% Change
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Instructional Support Services</u>							
General Instructional Support	605	\$ 732,102	\$ 732,102	\$ 495,305	\$ -	\$ 495,305	47.81%
Educational Media	620	741,853	5,000 746,853	704,364	7,238	711,602	4.95%
Staff development	640	24,758	24,758	-	-	-	-
Teacher Development	641	-	-	25,136	17,210	42,346	-100.00%
Indian Education	691	-	-	-	50,000	50,000	-100.00%
Total Instructional Support Services		\$ 1,498,713	\$ 5,000 \$ 1,503,713	\$ 1,224,805	\$ 74,448	\$ 1,299,253	15.74%
<u>Pupil Support Services</u>							
Habitat	581	-	\$ -	\$ -	\$ 5,000	\$ 5,000	-100.00%
Counseling and Guidance	710	954,989	215,220 1,170,209	912,755	-	912,755	28.21%
Police Liaison	711	-	-	-	211,000	211,000	-100.00%
Drop Out Prevention	715	-	-	182,154	-	182,154	-100.00%
Health Services	720	1,039,499	9,100 1,048,599	861,252	9,000	870,252	20.49%
Social Work Services	740	-	5,000 5,000	-	-	-	-
Total Pupil Support Services		\$ 1,994,488	\$ 229,320 \$ 2,223,808	\$ 1,956,161	\$ 225,000	\$ 2,181,161	1.96%
<u>Sites and Buildings</u>							
Operations	805	\$ 3,464,253	\$ 2,568,175 \$ 6,032,428	\$ 3,280,045	\$ 2,008,000	\$ 5,288,045	14.08%
Maintenance	810	1,021,209	682,310 1,703,519	1,032,238	662,310	1,694,548	0.53%
Lease Purchase	850	-	-	-	-	-	-
Total Sites and Buildings		\$ 4,485,462	\$ 3,250,485 \$ 7,735,947	\$ 4,312,283	\$ 2,670,310	\$ 6,982,593	10.79%

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Salary & Benefits	Proposed 06/30/15		Adopted 06/30/14			% 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	\$ -	\$ 20,000	\$ 20,000	0.00%
Employee Benefits (Employee Benefits) 930	2,600,000		2,600,000	2,600,000		2,600,000	0.00%
Insurance 940		561,000	561,000		550,000	550,000	2.00%
Unallocated 975			-	(351,792)	273,900	(77,892)	-100.00%
Total Fiscal and Other Fixed Cost Programs	\$ 2,600,000	\$ 581,000	\$ 3,181,000	\$ 2,248,208	\$ 843,900	\$ 3,092,108	2.87%
Total Operating Expenses	\$ 61,215,932	\$ 6,869,443	68,085,375	\$ 59,596,685	\$ 6,338,643	\$ 65,935,328	3.26%
Operating Excess (Deficit)			\$ 7,618,616			\$ 9,238,222	-17.53%
Transfer out			<u>(6,346,806)</u>			<u>(6,164,947)</u>	2.95%
Excess (Deficit)			\$ 1,271,810			\$ 3,073,275	-98.07%

Independent School District 709
General Fund - Restricted

	IFAS Pro	Proposed 06/30/15			Adopted 06/30/14			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local			\$ 961,979	\$ 961,979		\$ 1,258,601	\$ 1,258,601	-23.57%
State			11,422,358	11,422,358		4,383,414	4,383,414	160.58%
Federal - Received through MDE			6,785,141	6,785,141		5,544,180	5,544,180	22.38%
Federal - Direct			-	-		135,000	135,000	-100.00%
Total Revenues			\$ 19,169,478	\$ 19,169,478		\$ 11,321,195	\$ 11,321,195	0.69
Expenditures								
<u>Administration</u>								
Curriculum	035			\$ -		\$ 10,000	\$ 10,000	
Total Administration			\$ -	\$ -		\$ 10,000	\$ 10,000	
Administrative Technololy Service	108	59,176	240,824	\$ 300,000	\$ -	\$ -	\$ -	
Management Info Systems	120			-	11,536	271,464	283,000	
Total District Support Services		\$ 59,176	\$ 240,824	\$ 300,000	\$ 11,536	\$ 271,464	\$ 283,000	
<u>Elementary and Secondary Regular Instruction</u>								
Kindergarten	201	\$ 1,472,000		\$ 1,472,000	\$ -	\$ -	\$ -	
Elementary	203	4,384,272	\$ 234,154	4,618,426	598,708	68,765	667,473	591.93%
Title II	204	430,119	147,234	577,353	424,345	135,655	560,000	3.10%
Area Learning Center	210	-		-	1,733,490	124,230	1,857,720	-100.00%
Secondary	211	2,893,739	157,861	3,051,600	334,870	57,419	392,289	677.90%
Title I	216	2,929,247	589,151	3,518,398	2,014,491	450,839	2,465,330	42.72%
Gifted and Talented	218	-	-	-	86,191	30,741	116,932	-100.00%
English Second Language	219	276,000	-	276,000	-	-	-	
Music	258					40,000	40,000	-100.00%
Social Studies	270	92,000	-	92,000				
Desegregation	696				133,263	114,737	248,000	-100.00%
Total Elementary and Secondary Regular In.		\$ 12,477,377	\$ 1,128,400	\$ 13,605,777	\$ 5,325,358	\$ 1,022,386	\$ 6,347,744	114.34%

Independent School District 709
General Fund - Restricted

IFAS Pro	Proposed 06/30/15			Adopted 06/30/14			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Special Needs	380	\$ 42,425	\$ 97,090	\$ 139,515	\$ 34,564	\$ 93,436	\$ 128,000	9.00%
Total Vocational Education instruction		\$ 42,425	\$ 97,090	\$ 139,515	\$ 34,564	\$ 93,436	\$ 128,000	9.00%
<u>Special Education Instruction</u>								
Special Education	400		\$ -	\$ -	\$ 225,355	\$ 14,645	\$ 240,000	-100.00%
Speech/Language Impaired	401	\$ 100,000	47,252	147,252		5,612	5,612	2523.88%
Mild/Moderate Mentally Impaired	402	284,590	14,953	299,543	223,131	16,680	239,811	24.91%
Moderate/Severe Mentally Impaired	403	202,300	7,300	209,600	146,365	9,370	155,735	34.59%
Physically Impaired	404	30,000	21,900	51,900	121,810	7,387	129,197	-59.83%
Deaf	405	100,000	27,900	127,900		14,284	14,284	795.41%
Specific Disability	407	307,260	9,490	316,750	254,822	8,475	263,297	20.30%
Emotional/Behavioral	408	321,500	9,490	330,990	217,692	8,890	226,582	46.08%
Autistic	411	320,000	21,170	341,170	354,471	17,985	372,456	-8.40%
Early Childhood	412	150,000	28,740	178,740	294,044	43,095	337,139	-46.98%
Severely Multiply Impaired	416	-	-	-	65,239	2,935	68,174	-100.00%
General Special Education	420	638,075	62,500	700,575	726,230	70,668	796,898	-12.09%
Students with Disabilities	422	221,830	18,170	240,000	-	-	-	#DIV/0!
Total Special Education Instruction		\$ 2,675,555	\$ 268,865	\$ 2,944,420	\$ 2,629,159	\$ 220,026	\$ 2,849,185	3.34%

Independent School District 709
General Fund - Restricted

IFAS Pro	Proposed 06/30/15			Adopted 06/30/14			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
Indian Teacher Training	221		\$ -	\$ 2,632	\$ 67,368	\$ 70,000	-100.00%	
Instructional Support	605	900,123	112,302	1,012,425				
Curriculum Development	610	637,470	351,871	989,341				
Staff Development	640	94,500	83,500	178,000				
Desegregation - Special Programs	689		-	800,174	110,673	910,847	-100.00%	
Desegregation Staff Development	690		-	65,251	79,749	145,000		
Indian Education	691		-	261,369	10,412	271,781	-100.00%	
Desegregation Admin	693		-	139,028	8,980	148,008	-100.00%	
Deseg Amer Indian	695		-	18,246	5,957	24,203	-100.00%	
Deseg African Amer	697		-	38,451	8,750	47,201	-100.00%	
Deseg Asian Pacific	698		-	28,050	8,750	36,800	-100.00%	
Deseg Adlante	699		-	31,035	10,891	41,926	-100.00%	
Deseg Recruitment	700		-		7,500	7,500	-100.00%	
Total Instructional Support Services		\$ 1,632,093	\$ 547,673	\$ 2,179,766	\$ 1,384,236	\$ 319,030	\$ 1,703,266	27.98%
Total Expenditures		\$ 16,886,626	\$ 2,282,852	\$ 19,169,478	\$ 9,384,853	\$ 1,936,342	\$ 11,321,195	69.32%
Operating Excess (Deficit)			\$ -		\$ -		-	

**Independent School District 709
Food Service Fund**

IFAS Pro	Proposed 06/30/15			Adopted 06/30/14			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 14,800	\$ 14,800		\$ 23,100	\$ 23,100	100.00%	
State		171,000	171,000		167,500	167,500	2.09%	
Federal - Received through MDE		2,207,000	2,207,000		2,078,000	2,078,000	6.21%	
Local Sales and Insurance Recovery		1,231,500	1,231,500		1,240,430	1,240,430	-0.72%	
Total Revenues		\$ 3,624,300	\$ 3,624,300		\$ 3,509,030	\$ 3,509,030	3.28%	
Expenditures								
<u>Pupil Support Services</u>								
Food services	770	\$ 1,477,250	\$ 2,147,050	\$ 3,624,300	\$ 1,468,080	\$ 2,040,950	\$ 3,509,030	3.28%
Total Expenditures		\$ 1,477,250	\$ 2,147,050	\$ 3,624,300	\$ 1,468,080	\$ 2,040,950	\$ 3,509,030	3.28%
Operating Excess (Deficit)			\$ -			\$ -		

**Independent School District 709
Transportation Fund**

	IFAS Pro	Proposed 06/30/15			Adopted 06/30/14			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local		\$ 80,000	\$ 80,000		\$ 17,000	\$ 17,000	370.59%	
State		5,446,010	5,446,010		5,256,827	5,256,827	3.60%	
Local Sales and Insurance Recovery			-			-		
Total Revenues		\$ 5,526,010	\$ 5,526,010		\$ 5,273,827	\$ 5,273,827	4.78%	
Expenditures								
<u>Pupil Support Services</u>								
Pupil Transportation	760	\$ 1,913,299	\$ 4,554,450	\$ 6,467,749	\$ 1,789,886	\$ 4,470,979	\$ 6,260,865	3.30%
Total Pupil Support Services		<u>\$ 1,913,299</u>	<u>\$ 4,554,450</u>	<u>\$ 6,467,749</u>	<u>\$ 1,789,886</u>	<u>\$ 4,470,979</u>	<u>\$ 6,260,865</u>	3.30%
Total Expenditures		\$ 1,913,299	\$ 4,554,450	\$ 6,467,749	\$ 1,789,886	\$ 4,470,979	\$ 6,260,865	3.30%
Operating Excess (Deficit)			<u>\$ (941,739)</u>			<u>\$ (987,038)</u>	-4.59%	

**Independent School District 709
Community Education Unrestricted**

IFAS Pro	Salary & Benefits	Proposed 06/30/15		Adopted 06/30/14			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 2,290,930	\$ 2,290,930	\$ 1,927,991	\$ 1,927,991		18.82%	
State		550,978	550,978	481,544	481,544		14.42%	
Total Revenues		\$ 2,841,908	\$ 2,841,908	\$ 2,409,535	\$ 2,409,535		17.94%	
Community Education and Services								
General Community Education	505	\$ 579,365	\$ 359,084	\$ 938,449	\$ 382,978	\$ 305,900	\$ 688,878	36.23%
Drivers Education	506			-	65,833	39,114	104,947	-100.00%
Volunteer Services	507			-	74,585		74,585	-100.00%
After School Enrichment	508			-	48,567	5,780	54,347	-100.00%
Adults with Disabilities	510	57,908	2,849	60,757	57,151	2,849	60,000	1.26%
Adult Basic and Continuing Education	520			-	346,100	65,444	411,544	-100.00%
Children with Disabilities	570	456,687	422,874	879,561	30,000	-	30,000	2831.87%
Latchkey	571			-	418,356	380,193	798,549	-100.00%
Early Childhood and Family Education	580	699,467	72,767	772,234				
Youth Development/MN Youth Alliance	585	54,940	39,165	94,105	54,199	39,165	93,364	0.79%
Other Community Programs	590	52,921	400	53,321				
Nursery Program	591			-	52,921	400	53,321	-100.00%
Early Childhood Screening	595			-	37,000	3,000	40,000	-100.00%
Total Expenditures		\$ 1,901,288	\$ 897,139	\$ 2,798,427	\$ 1,567,690	\$ 841,845	\$ 2,409,535	16.14%
Operating Excess (Deficit)				\$ 43,481		\$ -		

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

IFAS Pro	Proposed 06/30/15			Adopted 06/30/14			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 59,822	\$ 59,822		\$ 383,298	\$ 383,298	-84.39%	
State		1,400,437	1,400,437		1,334,120	1,334,120	4.97%	
Federal - Received through MDE		172,900	172,900		-	-		
Federal - Direct		1,772,625	1,772,625		1,770,040	1,770,040	0.15%	
Total Revenues		\$ 3,405,784	\$ 3,405,784		\$ 3,487,458	\$ 3,487,458	-2.34%	
Community Education and Services								
Adult Basic and Continuing Education	520	\$ 340,447	\$ 96,384	\$ 436,831	\$ 16,722	\$ 11,278	\$ 28,000	1460.11%
Preschool Instructional (Headstart)	579	1,970,891	197,004	2,167,895				
Early Childhood Program	580	-	-	-	2,708,973	275,055	2,984,028	-100.00%
Prekindergarten	581	111,409	38,591	150,000				
School Readiness	582	277,249	44,480	321,729				
Preschool Screening	583	37,000	3,000	40,000				
Non Public Aid	590	139,096	150,233	289,329	136,096	146,505	282,601	2.38%
School (Learning) Readiness	596	-	-	-	170,424	22,405	192,829	-100.00%
Total Expenditures		\$ 2,876,092	\$ 529,692	\$ 3,405,784	\$ 3,032,215	\$ 455,243	\$ 3,487,458	-2.34%
Operating Excess (Deficit)			\$ -			\$ -		0.00%

Independent School District 709
Capital Fund

	IFAS Pro	Proposed 06/30/15		Adopted 06/30/14			% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 990,884	\$ 990,884		\$ 1,483,049	\$ 1,483,049	-33.19%
State			1,022,576	1,022,576		601,965	601,965	69.87%
Total Revenues			\$ 2,013,460	\$ 2,013,460		\$ 2,085,014	\$ 2,085,014	-3.43%
Expenditures								
<u>Administration</u>								
School Operations Administration	030		\$ 320,000	\$ 320,000		\$ 350,000	\$ 350,000	
Total Administration			\$ 320,000	\$ 320,000		\$ 350,000	\$ 350,000	
<u>District Support Services</u>								
Management Info Systems	108	\$ 1,003,391	\$ 583,098	\$ 1,586,489	\$ -	\$ -	\$ -	
Business Services	110		30,000	\$ 30,000		\$ -	\$ -	
Management Info Systems	120			-	1,028,529	534,484	1,563,013	-100.00%
Total District Support Services		\$ 1,003,391	\$ 613,098	\$ 1,616,489	\$ 1,028,529	\$ 534,484	\$ 1,563,013	3.42%
<u>Sites and Buildings</u>								
Operations	805			\$ -	\$ -	\$ 22,000	\$ 22,000	-100.00%
Maintenance	810		100,000	100,000		78,000	78,000	28.21%
Capital Facilities	850		3,404,361	3,404,361		3,423,185	3,423,185	-0.55%
Total Sites and Buildings		\$ -	\$ 3,504,361	\$ 3,504,361	\$ -	\$ 3,523,185	\$ 3,523,185	-0.53%
Total Capital Expenditures		\$ 1,003,391	\$ 4,437,459	\$ 5,440,850	\$ 1,028,529	\$ 4,407,669	\$ 5,436,198	0.09%
Operating Excess (Deficit)				\$ (3,427,390)			\$ (3,351,184)	
Transfer In				6,346,806			6,164,947	
Transfer Out							(4,900,000)	
Projected Excess (Deficit)				\$ 2,919,416			\$ (2,086,237)	

Independent School District 709
Building Construction Fund

	IFAS Pro	Proposed 06/30/15			Adopted 06/30/14			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local			\$ 921,470	\$ 921,470		\$ 935,593	\$ 935,593	-1.51%
State			168,064	168,064		168,064	168,064	0.00%
Local Sales and Insurance Recovery				-			-	
Total Revenues			\$ 1,089,534	\$ 1,089,534		\$ 1,103,657	\$ 1,103,657	-1.28%
Expenditures								
<u>Sites and Buildings</u>								
Capital Facilities	850	\$ 129,715	\$ 959,819	\$ 1,089,534	\$ 121,695	\$ 979,962	\$ 1,101,657	-1.10%
Total Expenditures		\$ 129,715	\$ 959,819	\$ 1,089,534	\$ 121,695	\$ 979,962	\$ 1,101,657	-1.10%
Operating Excess (Deficit)				\$ -			\$ 2,000	

**Independent School District 709
Debt Service Fund**

	IFAS Pro	Proposed 06/30/15		Adopted 06/30/14		% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits		Non-labor
Revenues							
Local			\$ 17,736,942	\$ 17,736,942	\$ 14,495,862	\$ 14,495,862	22.36%
State			2,709,000	2,709,000	2,708,999	2,708,999	0.00%
Federal - Direct			1,083,839	1,083,839	1,117,225	1,117,225	100.00%
Total Revenues			\$ 21,529,781	\$ 21,529,781	\$ 18,322,086	\$ 18,322,086	17.51%
Expenditures							
<u>Fiscal and Other Fixed Cost Programs</u>							
Retirement of Long-Term Debt	910		\$ 21,170,708	21,170,708	\$ 21,087,548	\$ 21,087,548	0.39%
Total Expenditures			\$ 21,170,708	\$ 21,170,708	\$ 21,087,548	\$ 21,087,548	0.39%
Operating Excess (Deficit)				\$ 359,073		\$ (2,765,462)	-113%
Transfer In				-		4,900,000	
Projected Excess (Deficit)				\$ 359,073		\$ 2,134,538	

**Independent School District 709
Internal Service Fund**

	Proposed 06/30/15			Adopted 06/30/14			% Change	
	IFAS Pro	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 785,020	\$ 785,020		\$ 785,020	\$ 785,020	
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		\$ 690,000	\$ 54,000	\$ 744,000	\$ 700,000	\$ 54,000	\$ 754,000	
Total Expenditures		<u>\$ 690,000</u>	<u>\$ 54,000</u>	<u>\$ 744,000</u>	<u>\$ 700,000</u>	<u>\$ 54,000</u>	<u>\$ 754,000</u>	
Operating Excess (Deficit)				\$ 41,020			\$ 31,020	
Transfer In							-	
Projected Excess (Deficit)				<u>\$ 41,020</u>			<u>\$ 31,020</u>	

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

	IFAS Pro	Proposed 06/30/15		Adopted 06/30/14			% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 219,400	\$ 219,400	\$ 231,650	\$ 231,650	-5.29%	
Total Revenues			<u>\$ 219,400</u>	<u>\$ 219,400</u>	<u>\$ 231,650</u>	<u>\$ 231,650</u>	-5.29%	
Expenditures								
<u>Pupil Support Services</u>								
Retirees' Trust	203	\$ 200,000		\$ 200,000	\$ 250,000	\$ -	\$ 250,000	-20.00%
Total Expenditures		<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 250,000</u>	-20.00%
Operating Excess (Deficit)				<u>\$ 19,400</u>			<u>\$ (18,350)</u>	-205.72%

**Independent School District 709
Student Activities Fund**

	IFAS Pro	Proposed 06/30/15		Adopted 06/30/14			% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 1,538,429	\$ 1,538,429		\$ 1,738,362	\$ 1,738,362	-11.50%
Total Revenues			<u>\$ 1,538,429</u>	<u>\$ 1,538,429</u>		<u>\$ 1,738,362</u>	<u>\$ 1,738,362</u>	-11.50%
Expenditures								
<u>Elementary and Secondary Regular Instruction</u>								
Elementary	203		\$ 115,612	\$ 115,612	\$ -	\$ 140,872	\$ 140,872	-17.93%
Co-Curricular Activity	291		1,028,952	1,028,952	-	1,170,913	1,170,913	-12.12%
Boys Athletic	294		131,217	131,217	-	133,090	133,090	-1.41%
Girls Athletic	296		50,500	50,500	-	57,247	57,247	-11.79%
Extra-Curricular Activity	298		212,148	212,148	-	236,240	236,240	-10.20%
Total Expenditures			<u>\$ 1,538,429</u>	<u>\$ 1,538,429</u>	\$ -	<u>\$ 1,738,362</u>	<u>\$ 1,738,362</u>	-11.50%
Operating Excess (Deficit)				<u>\$ -</u>		<u>\$ -</u>		-

