



ISD 709
DULUTH PUBLIC SCHOOLS

ADOPTED BUDGET
FY 2008 – 09

JUNE 17, 2008

**DULUTH PUBLIC SCHOOLS
 ISD # 709
 FISCAL 2009 ADOPTED BUDGET SUMMARY**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers</u>	<u>Operating Excess (Deficit)</u>
General Fund - Unrestricted	\$ 77,172,739	\$ 77,172,739		\$ -
General Fund - Restricted	12,121,344	12,121,344		-
Food Service Fund	3,063,729	3,063,729		-
Transportation Fund	4,537,806	5,198,487		(660,681)
Community Services Fund - Unrestricted	3,339,000	3,391,980		(52,980)
Community Services Fund - Restricted	7,900,991	7,900,991		-
Capital Fund	3,000,226	3,000,226		-
Building Construction Fund	102,474,755	22,711,077		79,763,678
Debt Service Fund	12,477,440	12,878,748		(401,308)
Trust and Agency Fund	345,400	100,400		245,000
Student Activities	2,148,925	2,148,925		-
Total of All Funds	<u>\$ 228,582,355</u>	<u>\$ 149,688,646</u>	<u>\$ -</u>	<u>\$ 78,893,709</u>

Independent School District 709
Combined Revenues Expenditures - All Funds
06/30/09

	General		Food Service	Transportation	Community Education		Capital	Building Construction	Debt Service	Trust Agency	Student Activities	Total
	Unrestricted	Restricted			Unrestricted	Restricted						
Revenues												
Local	\$ 6,416,448	\$ 697,362	\$ 2,500	\$ -	\$ 1,600,962	\$ 195,000	\$ 1,388,867	\$ 7,113,816	\$ 11,837,990	\$ 345,400	\$ 2,148,925	\$ 31,747,270
State	70,756,291	6,121,981	148,000	4,537,806	1,738,038	1,471,995	1,361,359	168,064	639,450	-	-	86,942,984
Federal - received through MDE	-	5,142,001	1,650,529	-	-	39,996	250,000	-	-	-	-	7,082,526
Federal - Direct	-	160,000	-	-	-	6,194,000	-	-	-	-	-	6,354,000
Local Sales and Insurance Recovery	-	-	1,262,700	-	-	-	-	-	-	-	-	1,262,700
Sale of Bonds	-	-	-	-	-	-	-	95,192,875	-	-	-	95,192,875
Total Revenues	\$ 77,172,739	\$ 12,121,344	\$ 3,063,729	\$ 4,537,806	\$ 3,339,000	\$ 7,900,991	\$ 3,000,226	\$ 102,474,755	\$ 12,477,440	\$ 345,400	\$ 2,148,925	\$ 228,582,355
Expenditures												
Administration	\$ 4,691,579	\$ 381,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,072,760
District Support Services	2,750,086	-	-	-	-	-	-	-	-	-	-	2,750,086
Elementary and Secondary Regular	32,726,845	8,663,967	-	4,000	-	-	-	-	-	-	2,148,925	43,543,737
Vocational Education	1,804,588	156,000	-	-	-	-	-	-	-	-	-	1,960,588
Special Education	19,771,519	2,064,306	-	-	-	-	-	-	-	-	-	21,835,825
Community Education	-	-	-	-	3,391,980	7,900,991	-	-	-	-	-	11,292,971
Instructional Support Services	1,652,254	855,890	-	-	-	-	-	-	-	-	-	2,508,144
Pupil Support Services	2,388,032	-	3,063,729	5,194,487	-	-	-	-	-	100,400	-	10,746,648
Sites and Buildings	8,610,370	-	-	-	-	-	3,000,226	22,711,077	-	-	-	34,321,673
Fiscal and Other Fixed Costs Prog	2,777,466	-	-	-	-	-	-	-	12,878,748	-	-	15,656,214
Total Expenditures	\$ 77,172,739	\$ 12,121,344	\$ 3,063,729	\$ 5,198,487	\$ 3,391,980	\$ 7,900,991	\$ 3,000,226	\$ 22,711,077	\$ 12,878,748	\$ 100,400	\$ 2,148,925	\$ 149,688,646
Operating Excess (Deficit)	\$ -	\$ -	\$ -	\$ (660,681)	\$ (52,980)	\$ -	\$ -	\$ 79,763,678	\$ (401,308)	\$ 245,000	\$ -	\$ 78,893,709
Fund Balance 06/30/07	17,581,812	-	229,300	1,783,549	456,305	-	3,328,261	734,009	5,332,839	1,402,644	1,173,805	32,022,524
Projected Excess (Deficit) 06/30/08	(273,506)	-	-	(75,043)	(158,154)	-	(933,741)	167,564,912	(4,498,713)	160,000	-	161,785,755
Fund balance 06/30/09	\$ 17,308,306	\$ -	\$ 229,300	\$ 1,047,825	\$ 245,171	\$ -	\$ 2,394,520	\$ 248,062,599	\$ 432,818	\$ 1,807,644	\$ 1,173,805	\$ 272,701,988

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 6,416,448	\$ 6,416,448		\$ 6,993,101	\$ 6,993,101	-8.25%	
State		70,756,291	70,756,291		68,680,872	68,680,872	3.02%	
Total Revenues		\$ 77,172,739	\$ 77,172,739		\$ 75,673,973	\$ 75,673,973	1.98%	
Expenditures								
<u>Administration</u>								
School Board	010	\$ 59,250	\$ 41,800	\$ 101,050	\$ 57,681	\$ 23,060	\$ 80,741	25.15%
Superintendent Office	020	244,875	32,400	277,275	287,518	32,400	319,918	-13.33%
School Operations Administration	030	354,885	126,500	481,385	195,263	125,556	320,819	50.05%
Testing	034			-		6,423	6,423	-100.00%
Curriculum Administration	035			-	109,980	42,264	152,244	-100.00%
Secondary Voc Administration	045	181,185	9,150	190,335	154,126	25,640	179,766	5.88%
School Administration	050	3,477,323	164,211	3,641,534	3,242,994	313,638	3,556,632	2.39%
Total Administration		\$ 4,317,518	\$ 374,061	\$ 4,691,579	\$ 4,047,562	\$ 568,981	\$ 4,616,543	1.63%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>District Support Services</u>								
Elections	100	\$ 2,440	\$ 97,560	\$ 100,000	\$ -	\$ -	\$ -	
Human Resources	105	596,950	130,411	727,361	669,511	130,411	799,922	-9.07%
Public Relations	107		53,000	53,000		60,000	60,000	100.00%
Quality Steering	108			-	112,791			100.00%
Business Services	110	323,063	65,786	388,849	308,106	65,786	373,892	4.00%
Budget and Finance	115	517,641	87,025	604,666	568,585	87,025	655,610	-7.77%
Management Info Systems	120		524,000	524,000		524,000	524,000	0.00%
Physical Plant Admin	125	313,504	30,000	343,504	434,444	30,000	464,444	-26.04%
Print Shop	130	373,148	224,250	597,398	426,671	224,250	650,921	-8.22%
Purchasing/Storerroom	135	334,456	24,571	359,027	337,229	24,571	361,800	-0.77%
Administrative Chargeback's	140	(400,000)	(547,719)	(947,719)	(450,000)	(495,542)	(945,542)	0.23%
Total District Support Services		\$ 2,061,202	\$ 688,884	\$ 2,750,086	\$ 2,407,337	\$ 650,501	\$ 2,945,047	-6.62%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Elementary and Secondary Regular Instruction</u>								
Split Grade Stipends	150	\$ 22,908	\$ -	\$ 22,908	\$ 22,908	\$ -	\$ 22,908	0.00%
Secondary Long-term Subs	151	45,500		45,500	45,478		45,478	0.05%
Kindergarten	201			-	494,921		494,921	-100.00%
Elementary	203	16,161,241	101,836	16,263,077	15,122,347	102,135	15,224,482	6.82%
District Substitutes	205	480,900	7,400	488,300	514,793	6,000	520,793	-6.24%
Elementary Long-Term Substitutes	209	90,752		90,752	91,632		91,632	-0.96%
Secondary	211	776,562	206,366	982,928	1,798,164	206,826	2,004,990	-50.98%
Visual Art	212	480,786	7,510	488,296	368,851	7,510	376,361	29.74%
Business	215	261,485	1,770	263,255		1,770	1,770	14773.16%
English	220	2,130,342	4,510	2,134,852	2,172,099	4,510	2,176,609	-1.92%
English as a Second Language	225	263,600	5,425	269,025	298,711	5,425	304,136	-11.54%
Foreign Language	230	1,040,489	1,790	1,042,279	801,452	1,790	803,242	29.76%
Health, Physical Education	240	956,581	4,330	960,911	1,151,307	4,330	1,155,637	-16.85%
Family Living	250	511,854	7,130	518,984	34,841	7,130	41,971	1136.53%
Industrial Education	255	234,951	7,285	242,236	123,742	7,285	131,027	84.87%
Math	256	2,282,369	3,510	2,285,879	2,080,409	3,510	2,083,919	9.69%
Computer Science	257		2,500	2,500		2,500	2,500	0.00%
Music	258	906,232	11,360	917,592	1,348,254	11,360	1,359,614	-32.51%
Science	260	1,921,553	10,730	1,932,283	1,963,887	10,730	1,974,617	-2.14%
Social Studies	270	2,047,424	4,000	2,051,424	2,391,023	4,000	2,395,023	-14.35%
Summer School	286	31,736	1,050	32,786	31,736	1,050	32,786	0.00%
Activity Director	290	275,445		275,445	123,594		123,594	122.86%
Co-Curricular	291	119,220	137,300	256,520	156,075	97,300	253,375	1.24%
Co-Ed Athletics	292	56,814	26,837	83,651	57,300	26,837	84,137	-0.58%
Boys Athletics	294	224,928	143,830	368,758	224,182	143,830	368,012	0.20%
Girls Athletics	296	212,993	124,834	337,827	204,455	124,834	329,289	2.59%
Extra Curricular	298	178,380		178,380	119,962		119,962	48.70%
Interactive Television	692	82,497	8,000	90,497	64,341	8,000	72,341	25.10%
High School Graduation	701		25,000	25,000		25,000	25,000	0.00%
College within the Schools	702		75,000	75,000		75,000	75,000	0.00%
Total Elem & Secondary Regular Instruction		\$ 31,797,542	\$ 929,303	\$ 32,726,845	\$ 31,806,464	\$ 888,662	\$ 32,695,126	0.10%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Agricultural	301	\$ 168,822	\$ 17,016	\$ 185,838	\$ 131,503	\$ 18,072	\$ 149,575	24.24%
Distributive	311			-	2,667	4,332	6,999	-100.00%
Health Occupations	321	77,367		77,367	86,944	2,576	89,520	-13.58%
Family Living	331		5,000	5,000	76,792	7,053	83,845	-94.04%
Office Education	341	81,188	3,996	85,184	314,425	7,989	322,414	-73.58%
Industrial Education	361	369,182	24,784	393,966	486,715	68,039	554,754	-28.98%
Services	365	229,293	63,075	292,368	248,644	23,075	271,719	7.60%
Special Needs	380	719,104	5,011	724,115	683,439	10,430	693,869	4.36%
General Vocational	399		40,750	40,750	155,411	(62,137)	93,274	-56.31%
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Total Vocational Education Instruction		\$ 1,644,956	\$ 159,632	\$ 1,804,588	\$ 2,186,540	\$ 79,429	\$ 2,265,969	-20.36%
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<u>Special Education Instruction</u>								
Speech/Language Impaired	401	\$ 1,166,049	\$ 8,000	\$ 1,174,049	\$ 1,143,120	\$ 8,000	\$ 1,151,120	1.99%
Mild/Moderate Mentally Impaired	402	1,554,825	4,000	1,558,825	1,740,195	4,000	1,744,195	-10.63%
Moderate/Severe Mentally Impaired	403	860,711	4,000	864,711	735,006	4,000	739,006	17.01%
Physically Impaired	404	187,005	25,500	212,505	196,713	25,500	222,213	-4.37%
Deaf	405	690,265	1,000	691,265	603,624	1,000	604,624	14.33%
Specific Disability	407	2,706,704	3,000	2,709,704	2,383,352	3,000	2,386,352	13.55%
Emotional/Behavioral	408	5,971,058	40,760	6,011,818	4,866,697	40,760	4,907,457	22.50%
Other Health Problems	410	111,858	40,200	152,058	83,068	40,200	123,268	23.36%
Autistic	411	2,042,767	5,000	2,047,767	1,798,024	5,000	1,803,024	13.57%
Early Childhood	412	994,876	19,150	1,014,026	755,008	19,150	774,158	30.98%
Traumatic Brain Injury	414	68,077		68,077	24,046		24,046	183.11%
DAPE Teachers	415		1,000	1,000		1,000	1,000	0.00%
Severely Multiply Impaired	416	249,454		249,454	266,755		266,755	-6.49%
General Special Education	420	2,557,504	323,756	2,881,260	2,912,068	197,223	3,109,291	-7.33%
Special Ed Homebound	430	15,000		15,000	16,198		16,198	-7.40%
Regular Homebound	431	117,000	3,000	120,000	120,387	3,000	123,387	-2.75%
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Total Special Education Instruction		\$ 19,293,153	\$ 478,366	\$ 19,771,519	\$ 17,644,261	\$ 351,833	\$ 17,996,094	9.87%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
General Instructional Support	605	\$ 740,028	\$ -	\$ 740,028	\$ 762,085	\$ -	\$ 762,085	-2.89%
Curriculum Development	610			-	32,762	113,400	146,162	-100.00%
Library	619			-		2,900	2,900	-100.00%
Educational Media	620	503,460	15,010	518,470	421,506	15,010	436,516	18.77%
Staff Development	640		351,160	351,160	192,093	351,160	543,253	-35.36%
Teacher Development	641			-	12,734	6,153	18,887	-100.00%
Site Based Coordination	643			-		1,950	1,950	-100.00%
Tobacco Use Prevention	686			-	18,153			#DIV/0!
Indian Education	691	42,596		42,596	42,597		42,597	0.00%
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Total Instructional Support Services		\$ 1,286,084	\$ 366,170	\$ 1,652,254	\$ 1,481,930	\$ 490,573	\$ 1,954,350	-15.46%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Pupil Support Services</u>								
Habitat	581	\$ 166,200	\$ 6,000	\$ 172,200	\$ 204,258	\$ 6,065	\$ 210,323	-18.13%
Counseling and Guidance	710	755,193	1,050	756,243	983,582	1,050	984,632	-23.20%
Police Liaison	711		211,000	211,000		211,000	211,000	0.00%
Drop Out Prevention	715	251,730		251,730	228,802		228,802	10.02%
Health Services	720	988,859	8,000	996,859	1,069,414	7,572	1,076,986	-7.44%
Total Pupil Support Services		\$ 2,161,982	\$ 226,050	\$ 2,388,032	\$ 2,486,056	\$ 225,687	\$ 2,711,743	-11.94%
<u>Sites and Buildings</u>								
Operations	805	\$ 3,978,430	\$ 2,639,649	\$ 6,618,079	\$ 4,111,426	\$ 2,639,649	\$ 6,751,075	-1.97%
Maintenance	810	1,259,822	732,469	1,992,291	1,383,313	732,469	2,115,782	-5.84%
Total Sites and Buildings		\$ 5,238,252	\$ 3,372,118	\$ 8,610,370	\$ 5,494,739	\$ 3,372,118	\$ 8,866,857	-2.89%
<u>Fiscal and Other Fixed Cost Programs</u>								
Insurance	940	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 340,000	\$ 340,000	-11.76%
Employee Benefits	930	2,705,000		2,705,000	1,500,000		1,500,000	80.33%
Unallocated	975	(432,534)	205,000	(227,534)	245,750	(190,000)	55,750	-508.13%
Total Fiscal and Other Fixed Cost Programs		\$ 2,272,466	\$ 505,000	\$ 2,777,466	\$ 1,745,750	\$ 150,000	\$ 1,895,750	46.51%
Total		\$ 70,073,155	\$ 7,099,584	\$ 77,172,739	\$ 69,300,639	\$ 6,777,784	\$ 75,947,479	1.61%
Operating Excess (Deficit)			\$ -			\$ (273,506)		-100.00%

**Independent School District No. 709
General Fund - Restricted**

IFAS Pro	Salary & Benefits	Proposed 06/30/09		Adopted 06/30/08			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 697,362	\$ 697,362	\$ 1,622,199	\$ 1,622,199		-57.01%	
State		6,121,981	6,121,981	5,842,224	5,842,224		4.79%	
Federal - Received through MDE		5,142,001	5,142,001	5,834,031	5,834,031		-11.86%	
Federal - Direct		160,000	160,000	276,532	276,532		-42.14%	
Total Revenues		\$ 12,121,344	\$ 12,121,344	\$ 13,574,986	\$ 13,574,986		(0.11)	
Expenditures								
<u>Administration</u>								
Special Education Admin	031	\$ 239,095	\$ -	\$ 239,095	\$ 230,221	\$ 10,150	\$ 240,371	-0.53%
School Administration	050	142,086		142,086	83,200		83,200	70.78%
Total Administration		\$ 381,181	\$ -	\$ 381,181	\$ 313,421	\$ 10,150	\$ 323,571	17.80%

**Independent School District No. 709
General Fund - Restricted**

	IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Elementary and Secondary Regular Instruction</u>								
Kindergarten	201	\$ -	\$ -	\$ -	\$ 240,000	\$ -	\$ 240,000	-100.00%
First Grade Preparedness	202	220,000		220,000	303,553	15,429	318,982	-31.03%
Elementary	203	1,280,316		1,280,316	996,940	71,184	1,068,124	19.87%
Title II	204	565,265	126,735	692,000	651,565	25,485	677,050	2.21%
Title II - Safe and Drug Free	206	37,425	12,575	50,000	55,427	2,217	57,644	-13.26%
Long Term Substitutes	207			-	18,195	572	18,767	-100.00%
Area Learning Center	210	1,633,608	47,950	1,681,558	1,114,103	189,931	1,304,034	28.95%
Secondary	211	808,818		808,818	782,619	241,770	1,024,389	-21.04%
Title I	216	1,700,110	349,890	2,050,000	1,868,480	390,015	2,258,495	-9.23%
Gifted and Talented	218	131,659		131,659	44,289	54,765	99,054	32.92%
Homeless Youth	219			-	48,355		48,355	-100.00%
Title II Part D Technology	222			-	24,008	10,992	35,000	-100.00%
Co-Curricular	291			-	88,000		88,000	-100.00%
Desegregation	696	1,367,555	382,061	1,749,616	1,450,028	334,384	1,784,412	-1.95%
Total Elementary and Secondary Regular In.		\$ 7,744,756	\$ 919,211	\$ 8,663,967	\$ 7,685,562	\$ 1,336,744	\$ 9,022,306	-3.97%
<u>Vocational Education Instruction</u>								
Special Needs	380	\$ 73,050	\$ 26,950	\$ 100,000	\$ 61,968	\$ 58,032	\$ 120,000	-16.67%
Project Lead the Way	387			-			-	100.00%
General Vocational	399	51,000	5,000	56,000	159,955		159,955	-64.99%
Total Vocational Education instruction		\$ 124,050	\$ 31,950	\$ 156,000	\$ 221,923	\$ 58,032	\$ 279,955	-44.28%

**Independent School District No. 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Special Education Instruction</u>								
Speech/Language Impaired	401	\$ -	\$ 2,184	\$ 2,184	\$ 75,243	\$ 3,120	\$ 78,363	-97.21%
Mild/Moderate Mentally Impaired	402	215,333	12,733	228,066	267,006	24,800	291,806	-21.84%
Moderate/Severe Mentally Impaired	403	137,220	8,425	145,645	152,312	9,400	161,712	-9.94%
Physically Impaired	404	68,768	2,751	71,519	73,812	2,200	76,012	-5.91%
Deaf	405	7,444	8,098	15,542		10,530	10,530	47.60%
Blind	406		15,600	15,600		67,648	67,648	-76.94%
Specific Disability	407	128,932	6,197	135,129	150,636	8,245	158,881	-14.95%
Emotional/Behavioral	408	233,296	10,420	243,716	165,631	6,500	172,131	41.59%
Other Health Problems	410	61,048	4,366	65,414	32,709	5,875	38,584	69.54%
Autistic	411	327,012	15,888	342,900	281,399	25,400	306,799	11.77%
Early Childhood	412	139,645	5,586	145,231	369,200	58,535	427,735	-66.05%
Severely Multiply Impaired	416	110,955	4,438	115,393	74,904	2,600	77,504	48.89%
General Special Education	420	473,321	64,646	537,967	633,535	220,951	854,486	-37.04%
Total Special Education Instruction		\$ 1,902,974	\$ 161,332	\$ 2,064,306	\$ 2,276,387	\$ 445,804	\$ 2,722,191	-24.17%

**Independent School District No. 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
Indian Teacher Training	221	\$ 2,885	\$ 67,115	\$ 70,000	\$ 2,382	\$ 67,618	\$ 70,000	#REF!
General Instructional Support	605	114,300		114,300	198,047		198,047	-42.29%
Vista Project	633			-			-	#DIV/0!
Title V - Gifted	668			-	69,274	147,303	216,577	100.00%
Learn and Serve	674			-			-	100.00%
Desegregation - Special Programs	689	61,374	18,743	80,117	58,083	23,627	81,710	-1.95%
Desegregation Leadership	690			-			-	#DIV/0!
Indian Education	691	223,695	10,850	234,545	248,170	10,089	258,259	-9.18%
Desegregation Admin	693	131,700	33,584	165,284	139,460	29,111	168,571	-1.95%
Deseg Amer Indian	695	36,970	9,415	46,385	37,468	9,840	47,308	-1.95%
Deseg African Amer	697	37,970	8,415	46,385	37,573	9,735	47,308	-1.95%
Deseg Asian Pacific	698	41,985	4,400	46,385	37,763	9,545	47,308	-1.95%
Deseg Adlante	699	37,850	8,535	46,385	35,424	11,884	47,308	-1.95%
Deseg Recruitment	700		6,104	6,104		6,225	6,225	-1.94%
Total Instructional Support Services		\$ 688,729	\$ 167,161	\$ 855,890	\$ 863,644	\$ 324,977	\$ 1,188,621	-27.99%

**Independent School District No. 709
General Fund - Restricted**

	IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Pupil Support Services</u>								
Social Work Services	740	\$ -	\$ -	\$ -	\$ 38,342	\$ -	\$ 38,342	100.00%
Total Pupil Support Services		\$ -	\$ -	\$ -	\$ 38,342	\$ -	\$ 38,342	100.00%
Total Expenditures		\$ 10,841,690	\$ 1,279,654	\$ 12,121,344	\$ 11,399,279	\$ 2,175,707	\$ 13,574,986	-10.71%
Operating Excess (Deficit)				\$ -			\$ -	-

**Independent School District No. 709
Food Service Fund**

IFAS Pro	Salary & Benefits	Proposed 06/30/09		Adopted 06/30/08			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500		100.00%	
State		148,000	148,000	148,000	148,000		0.00%	
Federal - Received through MDE		1,650,529	1,650,529	1,650,529	1,650,529		0.00%	
Local Sales and Insurance Recovery		1,262,700	1,262,700	1,123,193	1,123,193		12.42%	
Total Revenues		\$ 3,063,729	\$ 3,063,729	\$ 2,924,222	\$ 2,924,222		4.77%	
Expenditures								
<u>Pupil Support Services</u>								
Food services	770	\$ 1,344,079	\$ 1,719,650	\$ 3,063,729	\$ 1,417,172	\$ 1,507,050	\$ 2,924,222	4.77%
Total Expenditures		\$ 1,344,079	\$ 1,719,650	\$ 3,063,729	\$ 1,417,172	\$ 1,507,050	\$ 2,924,222	4.77%
Operating Excess (Deficit)			\$ -			\$ -		

**Independent School District No. 709
Transportation Fund**

	IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
State			\$ 4,537,806	\$ 4,537,806		\$ 4,960,000	\$ 4,960,000	-8.51%
Total Revenues			\$ 4,537,806	\$ 4,537,806		\$ 4,960,000	\$ 4,960,000	-8.51%
Expenditures								
<u>Elementary and Secondary Regular Instruction</u>								
ALC	210	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	0.00%
<u>Pupil Support Services</u>								
Transportation Safety	750		-	-		4,500	4,500	-100.00%
Pupil Transportation	760	1,640,759	3,553,728	5,194,487	1,669,690	3,356,853	5,026,543	3.34%
Total Pupil Support Services		\$ 1,640,759	\$ 3,553,728	\$ 5,194,487	\$ 1,669,690	\$ 3,361,353	\$ 5,031,043	100.00%
Total Expenditures		\$ 1,640,759	\$ 3,557,728	\$ 5,198,487	\$ 1,669,690	\$ 3,365,353	\$ 5,035,043	3.25%
Operating Excess (Deficit)				\$ (660,681)			\$ (75,043)	

**Independent School District No. 709
Community Education Fund - Unrestricted**

IFAS Pro	Salary & Benefits	Proposed 06/30/09		Salary & Benefits	Adopted 06/30/08		% Change	
		Non-labor	Total		Non-labor	Total		
Revenues								
Local		\$ 1,600,962	\$ 1,600,962		\$ 899,088	\$ 899,088	78.07%	
State		1,738,038	1,738,038		1,209,819	1,209,819	43.66%	
Total Revenues		\$ 3,339,000	\$ 3,339,000		\$ 2,108,907	\$ 2,108,907	58.33%	
<u>Community Education and Services</u>								
General Community Education	505	\$ 377,966	\$ 306,270	\$ 684,236	\$ 471,415	\$ 322,950	\$ 794,365	-13.86%
Drivers Education	506	68,100	33,258	101,358	97,950	34,550	132,500	-23.50%
Volunteer Services	507	54,693	-	54,693	53,532		53,532	2.17%
After School Enrichment	508	43,855	9,300	53,155	34,927	19,220	54,147	-1.83%
Adults with Disabilities	510	55,910	4,090	60,000	59,641	5,840	65,481	-8.37%
Adult Basic and Continuing Education	520	311,600	48,400	360,000	312,186	48,400	360,586	-0.16%
Children with Disabilities	570	45,776	8,400	54,176	21,253	7,900	29,153	85.83%
Latchkey	571	464,104	81,550	545,654	436,432	59,950	496,382	9.93%
Youth Development/MN Youth Alliance	585	1,212,662	178,282	1,390,944	120,373	12,950	133,323	943.29%
Nursery Program	591	21,877	20,301	42,178	21,100	18,000	39,100	7.87%
Early Childhood Screening	595	42,586	3,000	45,586	105,492	3,000	108,492	-57.98%
Total Expenditures		\$ 2,699,129	\$ 692,851	\$ 3,391,980	\$ 1,734,301	\$ 532,760	\$ 2,267,061	49.62%
Operating Excess (Deficit)			\$ (52,980)			\$ (158,154)	-66.50%	

**Independent School District No. 709
Community Education Fund- Restricted**

IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 195,000	\$ 195,000		\$ 332,425	\$ 332,425	-41.34%	
State		1,471,995	1,471,995		1,231,216	1,231,216	19.56%	
Federal - Received through MDE		39,996	39,996		1,509,535	1,509,535	-97.35%	
Federal - Direct		6,194,000	6,194,000		4,667,762	4,667,762	32.70%	
Total Revenues		\$ 7,900,991	\$ 7,900,991		\$ 7,740,938	\$ 7,740,938	2.07%	
<u>Community Education and Services</u>								
Adult Basic and Continuing Education	520	\$ 59,796	\$ 6,200	\$ 65,996	\$ 59,796	\$ 6,200	\$ 65,996	0.00%
Early Childhood Program	580	3,830,700	527,124	4,357,824	3,653,145	685,095	4,338,240	0.45%
Non Public Aid	590	164,363	129,808	294,171	185,284	109,716	295,000	-0.28%
Safe Schools	594	116,236	383,764	500,000				#DIV/0!
School (Learning) Readiness	596	165,300	17,700	183,000	153,300	17,700	171,000	7.02%
Safe Schools	598	280,552	969,448	1,250,000	280,552	1,451,200	1,731,752	-27.82%
Safe Schools	599	72,318	1,177,682	1,250,000	72,318	1,066,632	1,138,950	
Total Expenditures		\$ 4,689,265	\$ 3,211,726	\$ 7,900,991	\$ 4,404,395	\$ 3,336,543	\$ 7,740,938	2.07%
Operating Excess (Deficit)			\$ -			\$ -		0.00%

**Independent School District No. 709
Capital Fund**

IFAS Pro	Salary & Benefits	Proposed 06/30/09		Salary & Benefits	Adopted 06/30/08		% Change	
		Non-labor	Total		Non-labor	Total		
Revenues								
Local		\$ 1,388,867	\$ 1,388,867	\$ 1,377,911	\$ 1,377,911		0.80%	
State		1,361,359	1,361,359	1,486,999	1,486,999		-8.45%	
Local Sales and Insurance Recovery		250,000	250,000	260,429	260,429		-4.00%	
Total Revenues		\$ 3,000,226	\$ 3,000,226	\$ 3,125,339	\$ 3,125,339		-4.00%	
Expenditures								
<u>Administration</u>								
School Operations Administration	030	\$ -	\$ -	\$ 5,000	\$ 5,000		-100.00%	
Curriculum Administration	035		-	5,000	5,000		-100.00%	
Total Administration		\$ -	\$ -	\$ 10,000	\$ 10,000		(100.00)	
<u>District Support Services</u>								
Human Resources	105	\$ 78,524	\$ -	\$ 78,524	\$ 74,022	\$ 5,000	\$ 79,022	-0.63%
Business Services	110	58,178		58,178	50,594	10,000	60,594	-3.99%
Budget and Finance	115	70,028	-	70,028	66,003	10,000	76,003	-7.86%
Management Info Systems	120	462,104	1,200,000	1,662,104	460,543	1,965,000	2,425,543	-31.47%
Physical Plant Admin	125	91,486		91,486	84,866		84,866	100.00%
Print Shop	130			-		35,000	35,000	-100.00%
Purchasing/Storeroom	135	68,909		68,909	66,198		66,198	4.10%
Total District Support Services		\$ 829,229	\$ 1,200,000	\$ 2,029,229	\$ 802,226	\$ 2,025,000	\$ 2,827,226	-28.23%

**Independent School District No. 709
Capital Fund**

	IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Elementary and Secondary Regular Instruction</u>								
Elementary	203		\$ -	\$ -	\$ 40,000	\$ 40,000		-100.00%
ALC	210			-	10,000	10,000		-100.00%
Secondary	211			-	75,000	75,000		-100.00%
Music	258		100,000	100,000	100,000	100,000		0.00%
Total Elementary and Secondary Regular Instruction			\$ 100,000	\$ 100,000	\$ 225,000	\$ 225,000		-55.56%
<u>Vocational Education Instruction</u>								
General Vocational	399		\$ -	\$ -	\$ 20,000	\$ 20,000		-100.00%
<u>Special Education Instruction</u>								
General Special Education	420		\$ -	\$ -	\$ 20,000	\$ 20,000		-100.00%
<u>Instructional Support Services</u>								
Curriculum Adoptions	613	\$ -	\$ -	\$ -	\$ -	\$ 479,000	\$ 479,000	-100.00%
Educational Media	620	101,415		101,415	81,600		81,600	100.00%
Instructional Technology	694	519,582		519,582	508,154		508,154	2.25%
Total Instructional Support Services		\$ 620,997	\$ -	\$ 620,997	\$ 589,754	\$ 479,000	\$ 1,068,754	-41.90%

**Independent School District No. 709
Capital Fund**

IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Pupil Support Services</u>								
Food Service	770	\$ -	\$ -		\$ 5,000	\$ 5,000	-100.00%	
<u>Sites and Buildings</u>								
Operations	805	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 50,000	\$ 50,000	-50.00%
Maintenance	810		25,000	25,000		50,000	50,000	-50.00%
Capital Facilities	850		100,000	100,000		633,100	633,100	-84.20%
Health and Safety	860		-	-		-	-	#DIV/0!
<hr/>								
Total Sites and Buildings		\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 733,100	\$ 733,100	-79.54%
<u>Fiscal and Other Fixed Cost Programs</u>								
Unallocated	975	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 50,000	\$ 50,000	100.00%
Total Capital Expenditures		\$ 1,450,226	\$ 1,550,000	\$ 3,000,226	\$ 1,391,980	\$ 3,567,100	\$ 4,959,080	-39.50%
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Operating Excess (Deficit)			\$ -			\$ (1,833,741)	-100.00%	

**Independent School District No. 709
Building Construction Fund**

	IFAS Pro	Proposed 06/30/09			Adopted 06/30/08			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local			\$ 7,113,816	\$ 7,113,816		\$ 1,696,912	\$ 1,696,912	319.22
State			168,064	168,064		168,000	168,000	0.04
Federal - received through MDE				-			-	
Federal - Direct				-			-	
Local Sales and Insurance Recovery				-			-	
Sale of bonds			95,192,875	95,192,875				
Total Revenues			\$ 102,474,755	\$ 102,474,755		\$ 1,864,912	\$ 1,864,912	5,394.88
Expenditures								
<u>Sites and Buildings</u>								
Capital Facilities	850	\$ 82,493	\$ 1,836,887	\$ 1,919,380	\$ 111,301	\$ 1,188,699	\$ 1,300,000	47.64%
Building Construction	870		20,791,697	20,791,697		-	-	#DIV/0!
Total Expenditures		\$ 82,493	\$ 22,628,584	\$ 22,711,077	\$ 111,301	\$ 1,188,699	\$ 1,300,000	1647.01%
Operating Excess (Deficit)				\$ 79,763,678			\$ 564,912	14019.66%

**Independent School District No. 709
Debt Service Fund**

	IFAS Pro	Proposed 06/30/09		Adopted 06/30/08		% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits		Non-labor
Revenues							
Local			\$ 11,837,990	\$ 11,837,990	\$ 2,883,722	\$ 2,883,722	311%
State			639,450	639,450	-	-	
Sale of Bonds			-	-	196,525	196,525	-100%
			<hr/>		<hr/>		
Total Revenues			\$ 12,477,440	\$ 12,477,440	\$ 3,080,247	\$ 3,080,247	305%
Expenditures							
<u>Fiscal and Other Fixed Cost Programs</u>							
Retirement of Long-Term Debt	910		\$ 12,878,748	\$ 12,878,748	\$ 8,187,960	\$ 8,187,960	57%
			<hr/>		<hr/>		
Total Expenditures			\$ 12,878,748	\$ 12,878,748	\$ 8,187,960	\$ 8,187,960	57%
Operating Excess (Deficit)				(401,308)		(5,107,713)	-92%

**Independent School District No. 709
Trust and Agency Fund**

	IFAS Pro	Proposed 06/30/09		Adopted 06/30/08			% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 345,400	\$ 345,400		\$ 260,400	\$ 260,400	32.64%
Total Revenues			\$ 345,400	\$ 345,400		\$ 260,400	\$ 260,400	32.64%
Expenditures								
<u>Pupil Support Services</u>								
Retirees' Trust	792		\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	0.00%
Clock Tower	793		400	400	-	400	400	0.00%
Total Expenditures		\$ -	\$ 100,400	\$ 100,400	\$ 100,000	\$ 400	\$ 100,400	0.00%
Operating Excess (Deficit)				245,000			160,000	53.13%

**Independent School District No. 709
Student Activities Fund**

	IFAS Pro	Proposed 06/30/09		Adopted 06/30/08			% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 2,148,925	\$ 2,148,925		\$ 2,228,925	\$ 2,228,925	-3.59%
Total Revenues			<u>\$ 2,148,925</u>	<u>\$ 2,148,925</u>		<u>\$ 2,228,925</u>	<u>\$ 2,228,925</u>	-3.59%
Expenditures								
<u>Elementary and Secondary Regular Instruction</u>								
Elementary	203		\$ 173,325	\$ 173,325	\$ -	\$ 173,325	\$ 173,325	0.00%
Co-Curricular Activity	291		1,445,450	1,445,450	-	1,525,450	1,525,450	-5.24%
Boys Athletic	294		75,650	75,650	-	75,650	75,650	0.00%
Girls Athletic	296		56,100	56,100	-	56,100	56,100	0.00%
Extra-Curricular Activity	298		398,400	398,400	-	398,400	398,400	0.00%
Total Expenditures			<u>\$ 2,148,925</u>	<u>\$ 2,148,925</u>	<u>\$ -</u>	<u>\$ 2,228,925</u>	<u>\$ 2,228,925</u>	-3.59%
Operating Excess (Deficit)				<u>-</u>		<u>-</u>	<u>-</u>	