

INDEPENDENT SCHOOL DISTRICT #197
West St Paul / Mendota Heights / Eagan Area Schools

2019-2020
BUDGET

July 1, 2019 – June 30, 2020

Administration

Peter Olson-Skog
Superintendent

Brian Schultz
Director of Finance

School Board

Joanne Mansur
John Chandler
Brenda Corbett
Maureen Ramirez
Stephanie Levine
Byron Schwab
Terry Stamman

**Independent School District 197
Fiscal 2019-2020 Budget
Table of Contents**

	<u>Page #</u>
Introductory Comments	1
All Funds Revenue & Expenditure Summary	2
General Fund:	
Fund Purpose	3
Budget Framework	4-6
Participation Fees	7
Budget Summary	8
Revenue	9
Revenue Comparison	10
Revenue Graph	11
Expenditures by Program	12-15
Expenditure Summary by Object	16
Expenditure Summary Graph by Object	17
Expenditure Summary by Program	18
Expenditure Summary Graph by Program	19
Food Service Fund:	
Fund Purpose	20
Budget Summary	21
Community Service Fund:	
Fund Purpose	22
Budget Summary	23
Revenue by Program	24
Expenditures by Program	25
Debt Service Fund:	
Fund Purpose	26
Budget Summary	27

Independent School District #197

Introductory Comments

This budget document for 2019-2020 is organized by Fund. Each Fund consists of a description of the Fund, reserves, and a summary of revenues and expenditures.

The Governmental Accounting Standards Boards' (GASB) *Codification of Governmental Accounting and Financial Standards*, Section 1300, defines a Fund as:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds are established in the state mandated Uniform Financial Accounting and Reporting Standards (UFARS) in accordance with statutory requirements, Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

Independent School District 197
All Funds Revenue & Expenditure Summary
Fiscal Year 2019-2020

	<u>2018-2019</u> <u>Amended Budget</u>	<u>2019-2020</u> <u>Projected</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Revenue by Fund				
General Fund	\$ 70,672,216	\$ 72,785,691	\$ 2,113,475	2.99%
Food Service Fund	2,831,860	2,798,680	(33,180)	-1.17%
Community Service Fund	4,955,275	5,090,554	135,279	2.73%
Debt Service Fund	11,743,093	9,728,393	(2,014,700)	-17.16%
Total	\$ 90,202,444	\$ 90,403,318	\$ 200,874	0.22%
Expenditures by Fund				
General Fund	\$ 71,750,151	\$ 73,263,541	\$ 1,513,390	2.11%
Food Service Fund	2,826,324	2,849,687	23,363	0.83%
Community Service Fund	4,801,821	4,969,440	167,619	3.49%
Debt Service Fund	9,505,969	11,504,572	1,998,603	21.02%
Total	\$ 88,884,265	\$ 92,587,240	\$ 3,702,975	4.17%
Revenue less Expenditures by Fund				
General Fund	\$ (1,077,935)	\$ (477,850)	\$ 600,085	55.67%
Food Service Fund	5,536	(51,007)	(56,543)	-1021.42%
Community Service Fund	153,454	121,114	(32,340)	-21.07%
Debt Service Fund	2,237,124	(1,776,179)	(4,013,303)	-179.40%
Total	\$ 1,318,179	\$ (2,183,922)	\$ (3,502,101)	-265.68%
Ending Fund Balance by Fund				
General Fund	\$ 9,191,744	\$ 8,713,894	\$ (477,850)	-5.20%
Food Service Fund	110,788	59,781	(51,007)	-46.04%
Community Service Fund	554,717	675,831	121,114	21.83%
Debt Service Fund	3,915,467	2,139,288	(1,776,179)	-45.36%
Total	\$ 13,772,716	\$ 11,588,794	\$ (2,183,922)	-15.86%

GENERAL FUND

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district transportation, capital expenditures, federal programs, grants, and legal school district expenditures not specifically designated to be accounted for in any other fund.

GENERAL FUND BUDGET FRAMEWORK FOR 2019-2020

INTRODUCTION

The Budget Framework is used as a guiding document to build the fiscal year 2019-2020 budget. It consists of strategic goals, assumptions and parameters that are used to develop and guide the budget process. The Budget Framework consists of the following elements:

STRATEGIC FRAMEWORK GOALS, which establish school board directives and expectations for the budget.

ASSUMPTIONS, which describe key assumptions regarding revenue and cost drivers as well as directions to principals for site budget development.

PARAMETERS, which provide thresholds or constraints on various revenue and expenditures. Changes to, and/or additional parameters may be authorized during the budget process.

I. STRATEGIC FRAMEWORK GOALS

1. **Goal A** - Achieve measurable growth and continuous progress for each student.
2. **Goal B** - Narrow the achievement gap.
3. **Goal C** - Personalize learning by offering multiple pathways and opportunities to explore individual interests and talents.
4. **Goal D** - Prepare students to be career or college ready.
5. **Goal E** - Deliver high impact early learning opportunities.
6. **Goal F** - Transform teaching and learning through the innovative use of technology and other nontraditional methods and media.

II. ASSUMPTIONS

ENROLLMENT

1. Projected Adjusted Pupil Units (APU) for 2018-2019 are (5,559).
2. Projected Adjusted Pupil Units (APU) for 2019-2020 are (5,583).

FUNDING

1. Levy revenue will be as adopted in December of 2018.
2. State funding for 2019-2020 will be based on current statutes adjusted for appropriate demographic changes (i.e. enrollment, free/reduced meals, etc.) and estimates for the new legislative funding biennium.
3. Compensatory revenue by building will be planned based upon the Department of Education estimates.
4. Integration will be budgeted according to the approved Achievement & Integration plan and tax levies already adopted.
5. All applications for federal programs and other grants will budget indirect cost reimbursement to the school district to the maximum extent allowable.
6. In order for staffing for grant programs to continue, budget managers must provide evidence of their continued funding.

EXPENDITURES

1. Compensatory revenue-funded budgets will be based on State Department of Education funding estimates and site-based decision-making plans reviewed and approved by the District Instruction, Human Resources & Finance Departments.
2. In order for staffing for grant programs to continue, budget managers must provide evidence of their continued funding. Budget managers must communicate grant renewals and/or funding carryover. The business office will not re-budget those programs without budget manager authorization.
3. After the budget is approved, positions eventually costing less than budgeted may not be “tapped” for other spending. The savings are needed to offset the cost of positions costing more than budgeted.
4. Employee compensation (salary/fringe benefits) will be based on current collective bargaining agreements with appropriate adjustments/estimates for unsettled contracts.
6. Interfund cost charge backs will continue on the same basis employed in the 2018-2019 budget.
7. Long-term substitute costs will be reallocated (budget and expense) to buildings as charges are incurred.
8. Integration will be budgeted according to the approved Achievement & Integration plan and tax levies already adopted.
9. Technology expenditures will be allocated at year end to appropriate UFARS programs.

III. PARAMETERS

1. There will be no changes to attendance area boundaries in 2019-2020.
2. There will be no changes to transportation fees in 2019-2020. Currently transportation fees of \$235 (full year) or \$117 (seasonal) per year, per student or \$470 per family, per year will be charged to students in grades K-12 residing within district walk boundaries. Students qualifying for free & reduced meals receive a 50% fee waiver.
3. Building allocation amounts for purchased services and supplies per pupil will remain the same as developed in 2018-2019. Purchased services expenditures (postage, copier maintenance, communications, tuition, repairs, mileage, rentals, etc.) & supply expenditures (office supplies, instructional supplies, workbooks, etc.) for non co-curricular programs at each school will be allocated \$135 based on weighted February 1 pupil unit estimates for 2019-2020.
4. Co-curricular allocation amounts for purchased services and supplies per pupil will remain the same as developed in 2018-2019. Henry Sibley purchased services and supplies for co-curricular programs will be allocated \$90 based on weighted February 1 pupil unit estimates for 2019-2020.
5. Staff allocations for budget development will be based on the February 1, 2019 projected enrollment for 2019-2020.
6. There will be no changes to staffing ratios in 2019-2020. Classroom teacher staffing for schools will be based on the following ratios:

Elementary Classrooms:

90% of elementary classrooms will fall within the following ranges:

K	18-25 students per classroom (district avg. 21.5)
1-2	20-27 students per classroom (district avg. 23.5)
3-4	22-29 students per classroom (district avg. 25.0)

Middle School Classrooms:

75% of middle school classrooms will not exceed the following class sizes:

Core Programs (Science, Soc. Studies, Lang. Arts, Math)	31
Non-Core (Music, Art, Phy. Ed., FACS, Tech. Ed., World Lang.)	Variable

- 5th and 6th grades based on sections per the approved Middle School model schedule.

High School Classrooms:

75% of high school classrooms will not exceed the following class sizes:

Core Programs (Science, Social Studies, Language Arts, Math)	33
Non-Core (Music, Art, Phy. Ed., FACS, Tech. Ed., World Lang.)	Variable

PARTICIPATION FEES**2019-2020****High School Activities**

Soccer	\$	225
Football		225
Volleyball		225
Cross Country		225
Swimming & Diving		225
Tennis		225
Basketball		225
Hockey		225
Wrestling		225
Track		225
Softball		225
Baseball		225
Golf		225
Dance Team		225
Debate		180
Drama		95
Math Team		95
Music - Instrumental / Vocal		95
Speech		95
One-Acts		95
Musical		95
Parking at Sibley / semester		125
Summer Marching Band		150
Student Activity Pass		35

Middle School Activities

Soccer	\$	135
Football		135
Volleyball		135
Swimming & Diving		135
Tennis		135
Basketball		135
Wrestling		135
Track		135
Softball		135
Baseball		135
Musical		60

Other Fees

Adult Ticket for Athletic Events	\$	6
Adult Ticket for Fine Arts Events		3
Student Ticket for Athletic Events		4
Student Ticket for Fine Arts Events		2
Parking Boot Fee: 1st Offense		30
2nd Offense		60
3rd Offense		90

\$675.00 Family cap for athletics / \$285 Family cap for activities

The criteria for accepting a request for a waiver of a fee will be the Federal Free/Reduced lunch program. If a family qualifies for this program their fee will be waived, if they ask for a waiver and they have never applied for FRL, then we will ask them to apply in order to get a waiver.

**Independent School District 197
General Fund Budget
Fiscal Year 2019-2020**

	18-19 Amended Budget	19-20 Projected Budget	Dollar Change	Percent Change
Revenue	\$ 70,672,216	\$ 72,785,691	\$ 2,113,475	2.99%
Expenditures	71,750,151	73,263,541	1,513,390	2.11%
Budget Difference	(1,077,935)	(477,850)	600,085	55.67%
Beginning Fund Balance	10,269,679	9,191,744	(1,077,935)	-10.50%
Ending Fund Balance	<u>\$ 9,191,744</u>	<u>\$ 8,713,894</u>	<u>\$ (477,850)</u>	<u>-5.20%</u>
Restricted - L-T Fac. Maintenance	\$ 268,502	\$ 438,569	\$ 170,067	63.34%
Restricted - Operating Capital	154,020	293,547	139,527	90.59%
Restricted - Medical Assistance	548,998	248,998	(300,000)	-54.65%
Assigned	1,077,935	477,850	(600,085)	-55.67%
Unassigned	7,142,289	7,254,930	112,641	1.58%
Total Ending Fund Balance	<u>\$ 9,191,744</u>	<u>\$ 8,713,894</u>	<u>\$ (477,850)</u>	<u>-5.20%</u>

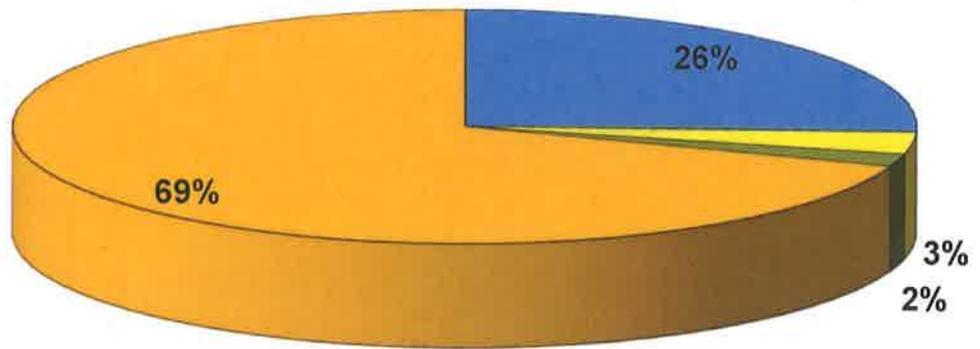
Independent School District 197
Revenue
General Fund 2019-2020

Description	Amount
Property Tax Levy	\$ 18,739,701
County Apportionment	100,000
P-Card Rebates	18,000
Fees/Admissions	375,000
Interest Earnings	130,000
Medical Assistance	315,000
Rent	190,000
Miscellaneous	220,000
General Education Aid	41,014,623
Supporting Our Students Grant	128,000
Indian Education Aid	31,000
ATPPS Aid (Q-comp)	828,710
ADSIS	254,671
Integration Aid	694,089
Federal	2,216,897
Non-Public Transportation	320,000
Special Education-Transportation	1,025,000
Special Education	6,175,000
Insurance Recovery	10,000
Total	<u>\$ 72,785,691</u>

INDEPENDENT SCHOOL DISTRICT 197
REVENUE COMPARISON

GENERAL FUND	18-19 AMENDED BUDGET	19-20 PROJECTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
STATE GENERAL EDUCATION				
BASIC FORMULA ALLOWANCE	\$ 35,295,818	\$ 35,944,694	\$ 648,876	1.84%
GIFTED & TALENTED	72,267	72,579	312	0.43%
EXTENDED TIME	486,115	460,530	(25,585)	-5.26%
EQUITY AID	565,974	593,228	27,254	4.82%
CAPITAL EXPENDITURE-OPERATING	1,219,001	1,280,371	61,370	5.03%
SUBTOTAL	\$ 37,639,175	\$ 38,351,402	\$ 712,227	1.89%
REFERENDUM	\$ 10,054,896	\$ 11,165,745	\$ 1,110,849	11.05%
CAPITAL PROJECT REFERENDUM	1,387,634	1,521,042	133,408	9.61%
COMPENSATORY	2,898,665	3,329,937	431,272	14.88%
LEP AND LEP CONCENTRATION	400,000	400,000	0	0.00%
TOTAL GENERAL EDUCATION	\$ 52,380,370	\$ 54,768,126	\$ 2,387,756	4.56%
STATE-CATEGORICAL				
INTEGRATION	\$ 976,579	\$ 1,005,821	\$ 29,242	2.99%
RE-EMPLOYMENT INSURANCE	41,206	(1,362)	(42,568)	-103.31%
PENSION ADJUSTMENT	66,826	131,780	64,954	97.20%
OTHER POST EMPLOYMENT BENEFITS (OPEB)	283,418	285,550	2,132	0.75%
LITERACY INCENTIVE AID	260,000	270,000	10,000	3.85%
SUPPORTING OUR STUDENTS GRANT	128,000	128,000	0	0.00%
INDIAN EDUCATION AID	31,000	31,000	0	0.00%
ATPPS (Q-comp) AID	1,303,900	1,341,792	37,892	2.91%
ADSI	249,677	254,671	4,994	2.00%
SPECIAL EDUCATION	7,478,054	7,400,000	(78,054)	-1.04%
SPECIAL EDUCATION-TUITION REDUCTION	(1,250,000)	(1,225,000)	25,000	2.00%
SPECIAL EDUCATION-TRANSPORTATION	1,000,000	1,025,000	25,000	2.50%
NON-PUBLIC TRANSPORTATION	320,000	320,000	0	0.00%
VOCATIONAL EDUCATION	72,540	76,307	3,767	5.19%
SAFE SCHOOLS	275,954	288,014	12,060	4.37%
ABATEMENTS	185,385	84,431	(100,954)	-54.46%
HEALTH & SAFETY	(49)	0	49	100.00%
DEFERRED MAINTENANCE	4,564	0	(4,564)	-100.00%
L-T FACILITIES MAINTENANCE	2,061,533	2,209,298	147,765	7.17%
BUILDING LEASES	793,256	917,366	124,110	15.65%
TOTAL STATE-CATEGORICAL	\$ 14,281,843	\$ 14,542,668	\$ 260,825	1.83%
TOTAL STATE	\$ 66,662,213	\$ 69,310,794	\$ 2,648,581	3.97%
FEDERAL	\$ 2,827,003	\$ 2,216,897	\$ (610,106)	-21.58%
LOCAL				
MEDICAL ASSISTANCE	\$ 275,000	\$ 315,000	\$ 40,000	14.55%
RENT	190,000	190,000	0	0.00%
STUDENT FEES/ADMISSIONS	365,000	375,000	10,000	2.74%
P-CARD REBATES	18,000	18,000	0	0.00%
INTEREST EARNINGS	110,000	130,000	20,000	18.18%
INSURANCE RECOVERY	10,000	10,000	0	0.00%
MISCELLANEOUS-TRANSPORTATION	105,000	105,000	0	0.00%
MISCELLANEOUS	110,000	115,000	5,000	4.55%
TOTAL LOCAL	\$ 1,183,000	\$ 1,258,000	\$ 75,000	6.34%
TOTAL	\$ 70,672,216	\$ 72,785,691	\$ 2,113,475	2.99%

GENERAL FUND REVENUE



<u>Program</u>	<u>2018-2019 Amended Budget</u>	<u>2019-2020 Projected</u>	<u>Dollar Change</u>	<u>Percent Change</u>
DISTRICT & SCHOOL ADMINISTRATION				
School Board				
Salaries and Wages	\$ 32,000	\$ 32,000	\$ -	0.00%
Employee Benefits	2,448	2,448	0	0.00%
Purchased Services	12,160	12,360	200	1.64%
Supplies and Materials	1,200	1,000	(200)	-16.67%
Other Expense	26,000	26,000	0	0.00%
Total	\$ 73,808	\$ 73,808	\$ -	0.00%
Superintendent (2.00 FTE)				
Salaries and Wages	\$ 271,691	\$ 277,517	\$ 5,826	2.14%
Employee Benefits	87,950	87,384	(566)	-0.64%
Purchased Services	7,200	7,200	0	0.00%
Supplies and Materials	2,000	2,000	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	1,800	1,800	0	0.00%
Total	\$ 370,641	\$ 375,901	\$ 5,260	1.42%
Instructional Administration (1.01 FTE)				
Salaries and Wages	\$ 48,186	\$ 135,067	\$ 86,881	180.30%
Employee Benefits	11,057	35,061	24,004	217.09%
Purchased Services	5,000	5,000	0	0.00%
Supplies and Materials	1,500	1,500	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	2,000	2,000	0	0.00%
Total	\$ 67,743	\$ 178,628	\$ 110,885	163.68%
School Building Administration (16.00 FTE)				
Salaries and Wages	\$ 1,441,908	\$ 1,481,974	\$ 40,066	2.78%
Employee Benefits	493,863	524,114	30,251	6.13%
Purchased Services	33,815	33,265	(550)	-1.63%
Supplies and Materials	24,163	25,263	1,100	4.55%
Capital Expenditures	2,500	2,500	0	0.00%
Other Expense	10,196	10,046	(150)	-1.47%
Total	\$ 2,006,445	\$ 2,077,162	\$ 70,717	3.52%
Total District & School Administration	\$ 2,518,637	\$ 2,705,499	\$ 186,862	7.42%
DISTRICT SUPPORT SERVICES				
Human Resources (4.10 FTE)				
Salaries and Wages	\$ 369,068	\$ 354,393	\$ (14,675)	-3.98%
Employee Benefits	114,423	116,436	2,013	1.76%
Purchased Services	123,196	121,196	(2,000)	-1.62%
Supplies and Materials	5,000	5,000	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	350	350	0	0.00%
Total	\$ 612,037	\$ 597,375	\$ (14,662)	-2.40%
Community Relations (2.00 FTE)				
Salaries and Wages	\$ 157,806	\$ 172,795	\$ 14,989	9.50%
Employee Benefits	47,393	47,403	10	0.02%
Purchased Services	24,839	43,503	18,664	75.14%
Supplies and Materials	500	500	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	700	700	0	0.00%
Total	\$ 231,238	\$ 264,901	\$ 33,663	14.56%

Program	2018-2019 Amended Budget	2019-2020 Projected	Dollar Change	Percent Change
Business Support Services (3.31 FTE)				
Salaries and Wages	\$ 291,581	\$ 305,026	\$ 13,445	4.61%
Employee Benefits	112,064	115,870	3,806	3.40%
Purchased Services	14,606	14,606	0	0.00%
Supplies and Materials	12,500	12,500	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	(69,250)	(69,250)	0	0.00%
Total	\$ 361,501	\$ 378,752	\$ 17,251	4.77%
Total District Support Services	\$ 1,204,776	\$ 1,241,028	\$ 36,252	3.01%
REGULAR INSTRUCTION				
K-12 Instruction (302.65 FTE)				
Salaries and Wages	\$ 21,981,546	\$ 22,513,161	\$ 531,615	2.42%
Employee Benefits	7,696,440	7,835,186	138,746	1.80%
Purchased Services	1,779,494	1,674,671	(104,823)	-5.89%
Supplies and Materials	737,598	774,429	36,831	4.99%
Capital Expenditures	103,910	104,150	240	0.23%
Other Expense	24,448	26,448	2,000	8.18%
Total	\$ 32,323,436	\$ 32,928,045	\$ 604,609	1.87%
ALP Program (0.50 FTE)				
Salaries and Wages	\$ 119,688	\$ 124,974	\$ 5,286	4.42%
Employee Benefits	29,565	31,488	1,923	6.50%
Supplies and Materials	1,400	1,400	0	0.00%
Total	\$ 150,653	\$ 157,862	\$ 7,209	4.79%
Co-Curricular (2.00 FTE)				
Salaries and Wages	\$ 725,795	\$ 740,083	\$ 14,288	1.97%
Employee Benefits	141,972	148,401	6,429	4.53%
Purchased Services	211,456	229,478	18,022	8.52%
Supplies and Materials	36,300	36,400	100	0.28%
Capital Expenditures	0	0	0	0.00%
Other Expense	13,175	16,000	2,825	21.44%
Total	\$ 1,128,698	\$ 1,170,362	\$ 41,664	3.69%
Total Regular Instruction	\$ 33,602,787	\$ 34,256,269	\$ 653,482	1.94%
VOCATIONAL EDUCATION INSTRUCTION				
Career Vocational Education (1.60 FTE)				
Salaries and Wages	\$ 134,845	\$ 140,942	\$ 6,097	4.52%
Employee Benefits	31,215	33,343	2,128	6.82%
Purchased Services	1,260	560	(700)	-55.56%
Supplies and Materials	10,508	8,345	(2,163)	-20.58%
Capital Expenditures	0	0	0	0.00%
Other Expense	0	0	0	0.00%
Total	\$ 177,828	\$ 183,190	\$ 5,362	3.02%
Total Vocational Education Instruction	\$ 177,828	\$ 183,190	\$ 5,362	3.02%
SPECIAL EDUCATION INSTRUCTION				
Special Education - District Wide (179.33 FTE)				
Salaries and Wages	\$ 9,225,870	\$ 10,073,363	\$ 847,493	9.19%
Employee Benefits	3,462,622	3,653,284	190,662	5.51%
Purchased Services	700,255	583,300	(116,955)	-16.70%
Supplies and Materials	149,147	128,759	(20,388)	-13.67%
Capital Expenditures	12,500	12,500	0	0.00%
Other Expense	56,388	56,388	0	0.00%
Total	\$ 13,606,782	\$ 14,507,594	\$ 900,812	6.62%
Total Special Education Instruction	\$ 13,606,782	\$ 14,507,594	\$ 900,812	6.62%

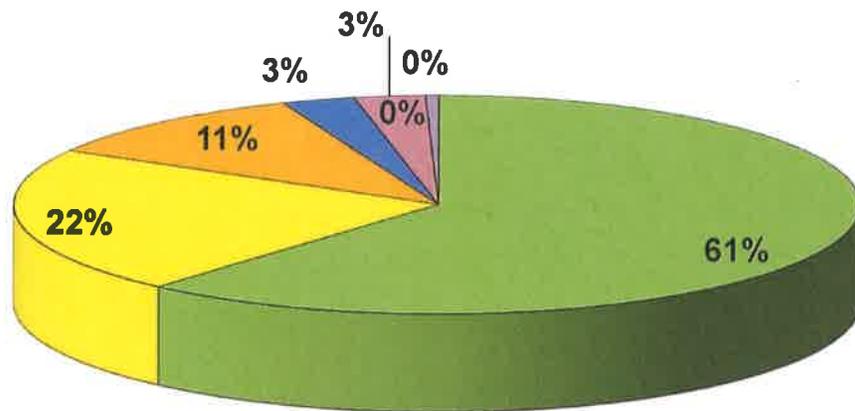
Program	2018-2019 Amended Budget	2019-2020 Projected	Dollar Change	Percent Change
INSTRUCTIONAL SUPPORT SERVICES				
Instructional Support Staff (5.50 FTE)				
Salaries and Wages	\$ 528,784	\$ 546,072	\$ 17,288	3.27%
Employee Benefits	158,085	166,491	8,406	5.32%
Purchased Services	30,896	31,146	250	0.81%
Supplies and Materials	1,150	1,150	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	5,600	5,600	0	0.00%
Total	\$ 724,515	\$ 750,459	\$ 25,944	3.58%
Technology (17.00 FTE)				
Salaries and Wages	\$ 894,104	\$ 920,392	\$ 26,288	2.94%
Employee Benefits	409,884	419,317	9,433	2.30%
Purchased Services	380,150	551,781	171,631	45.15%
Supplies and Materials	121,631	100,000	(21,631)	-17.78%
Capital Expenditures	1,145,597	756,713	(388,884)	-33.95%
Total	\$ 2,951,366	\$ 2,748,203	\$ (203,163)	-6.88%
Curriculum and Integration (10.09 FTE)				
Salaries and Wages	\$ 988,744	\$ 1,011,169	\$ 22,425	2.27%
Employee Benefits	320,842	331,949	11,107	3.46%
Purchased Services	220,061	177,057	(43,004)	-19.54%
Supplies and Materials	348,732	285,712	(63,020)	-18.07%
Capital Expenditures	10,600	5,000	(5,600)	-52.83%
Other Expense	19,775	21,150	1,375	6.95%
Total	\$ 1,908,754	\$ 1,832,037	\$ (76,717)	-4.02%
Educational Media (4.15 FTE)				
Salaries and Wages	\$ 281,934	\$ 248,188	\$ (33,746)	-11.97%
Employee Benefits	79,079	76,943	(2,136)	-2.70%
Purchased Services	7,200	7,550	350	4.86%
Supplies and Materials	51,265	56,159	4,894	9.55%
Capital Expenditures	16,663	16,470	(193)	-1.16%
Total	\$ 436,141	\$ 405,310	\$ (30,831)	-7.07%
Staff Development				
Salaries and Wages	\$ 400,864	\$ 121,405	\$ (279,459)	-69.71%
Employee Benefits	97,423	27,876	(69,547)	-71.39%
Purchased Services	334,630	272,752	(61,878)	-18.49%
Supplies and Materials	16,684	22,173	5,489	32.90%
Capital Expenditures	0	0	0	0.00%
Other Expense	2,000	2,000	0	0.00%
Total	\$ 851,601	\$ 446,206	\$ (405,395)	-47.60%
Total Instructional Support Services	\$ 6,872,377	\$ 6,182,215	\$ (690,162)	-10.04%
PUPIL SUPPORT SERVICES				
Counseling & Guidance (20.06 FTE)				
Salaries and Wages	\$ 1,143,747	\$ 1,197,493	\$ 53,746	4.70%
Employee Benefits	419,546	437,994	18,448	4.40%
Purchased Services	3,140	3,140	0	0.00%
Supplies and Materials	15,900	16,400	500	3.14%
Total	\$ 1,582,333	\$ 1,655,027	\$ 72,694	4.59%
Health Services (8.11 FTE)				
Salaries and Wages	\$ 325,700	\$ 363,022	\$ 37,322	11.46%
Employee Benefits	150,574	159,006	8,432	5.60%
Purchased Services	1,500	1,500	0	0.00%
Supplies and Materials	2,500	2,500	0	0.00%
Capital Expenditures	600	600	0	0.00%
Total	\$ 480,874	\$ 526,628	\$ 45,754	9.51%

Program	2018-2019 Amended Budget	2019-2020 Projected	Dollar Change	Percent Change
Transportation (53.32 FTE)				
Salaries and Wages	\$ 1,920,891	\$ 1,928,226	\$ 7,335	0.38%
Employee Benefits	763,126	772,460	9,334	1.22%
Purchased Services	717,079	728,548	11,469	1.60%
Supplies and Materials	282,000	280,300	(1,700)	-0.60%
Capital Expenditures	249,000	249,000	0	0.00%
Other Expense	500	250	(250)	-50.00%
Total	\$ 3,932,596	\$ 3,958,784	\$ 26,188	0.67%
Other Pupil Support (1.43 FTE)				
Salaries and Wages	\$ 73,996	\$ 75,649	\$ 1,653	2.23%
Employee Benefits	28,314	29,080	766	2.71%
Purchased Services	205,500	215,500	10,000	4.87%
Supplies and Materials	0	0	0	0.00%
Total	\$ 307,810	\$ 320,229	\$ 12,419	4.03%
Total Pupil Support Services	\$ 6,303,613	\$ 6,460,668	\$ 157,055	2.49%
SITES AND BUILDINGS				
Operations and Maintenance (41.55 FTE)				
Salaries and Wages	\$ 1,992,023	\$ 2,080,660	\$ 88,637	4.45%
Employee Benefits	789,044	820,164	31,120	3.94%
Purchased Services	1,098,095	1,096,180	(1,915)	-0.17%
Supplies and Materials	274,725	276,725	2,000	0.73%
Capital Expenditures	0	0	0	0.00%
Other Expense	100	100	0	0.00%
Total	\$ 4,153,987	\$ 4,273,829	\$ 119,842	2.88%
Capital Facilities (2.39 FTE)				
Salaries and Wages	\$ 169,233	\$ 174,878	\$ 5,645	3.34%
Employee Benefits	46,990	48,313	1,323	2.82%
Purchased Services	1,985,047	2,129,058	144,011	7.25%
Supplies and Materials	0	0	0	0.00%
Capital Expenditures	834,000	834,000	0	0.00%
Total	\$ 3,035,270	\$ 3,186,249	\$ 150,979	4.97%
Total Sites and Buildings	\$ 7,189,257	\$ 7,460,078	\$ 270,821	3.77%
FISCAL AND OTHER FIXED COSTS				
Insurance and Other Benefits				
Other Expense	\$ 274,094	\$ 267,000	\$ (7,094)	-2.59%
Total	\$ 274,094	\$ 267,000	\$ (7,094)	-2.59%
Total Fiscal and Other Fixed Costs	\$ 274,094	\$ 267,000	\$ (7,094)	-2.59%
Total General Fund (678.10 FTE)	\$ 71,750,151	\$ 73,263,541	\$ 1,513,390	2.11%

Independent School District No. 197
 Expenditure Budget Summary
 General Fund

<u>Object Series</u>	<u>Fiscal Year 2018-19</u>	<u>Fiscal Year 2019-20</u>	<u>Change</u>	<u>% Change</u>
Salaries and Wages	\$ 43,520,004	\$ 45,018,449	\$ 1,498,445	3.44%
Employee Benefits	15,493,919	15,920,011	426,092	2.75%
Purchased Services	7,896,579	7,939,351	42,772	0.54%
Supplies and Materials	2,096,403	2,038,215	(58,188)	-2.78%
Capital Expenditures	2,375,370	1,980,933	(394,437)	-16.61%
Debt Service	-	-	-	0.00%
Other Expense	367,876	366,582	(1,294)	-0.35%
Total	\$ 71,750,151	\$ 73,263,541	\$ 1,513,390	2.11%

GENERAL FUND EXPENSES BY OBJECT



■ Salaries and Wages

■ Employee Benefits

■ Purchased Services

■ Supplies and Materials

■ Capital Expenditures

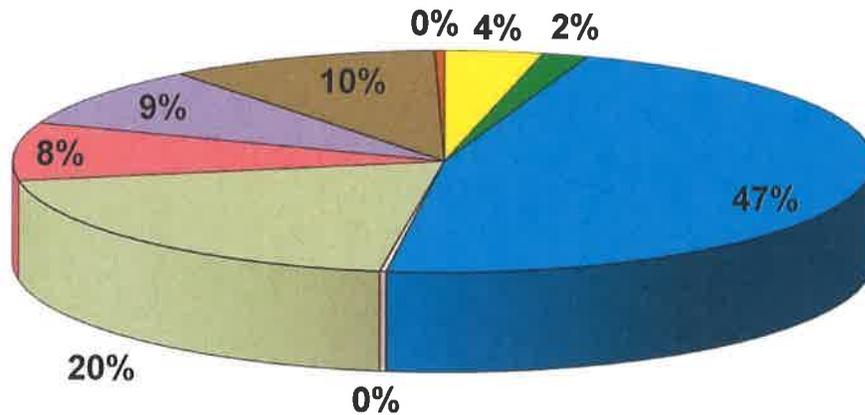
■ Debt Service

■ Other Expense

Independent School District No. 197
 Expenditure Budget Summary
 General Fund

<u>Program Series</u>	<u>Fiscal Year 2018-19</u>	<u>Fiscal Year 2019-20</u>	<u>Change</u>	<u>% Change</u>
District & School Administration	\$ 2,518,637	\$ 2,705,499	\$ 186,862	7.42%
District Support Services	1,204,776	1,241,028	36,252	3.01%
Regular Instruction	33,602,787	34,256,269	653,482	1.94%
Vocational Education Instruction	177,828	183,190	5,362	3.02%
Special Education Instruction	13,606,782	14,507,594	900,812	6.62%
Instructional Support Services	6,872,377	6,182,215	(690,162)	-10.04%
Pupil Support Services	6,303,613	6,460,668	157,055	2.49%
Sites and Buildings	7,189,257	7,460,078	270,821	3.77%
Fiscal and Other Fixed Costs	274,094	267,000	(7,094)	-2.59%
Total	\$ 71,750,151	\$ 73,263,541	\$ 1,513,390	2.11%

GENERAL FUND EXPENSES BY PROGRAM



- District & School Administration
- District Support Services
- Regular Instruction
- Vocational Education Instruction
- Special Education Instruction
- Instructional Support Services
- Pupil Support Services
- Sites and Buildings
- Fiscal and Other Fixed Costs

FOOD SERVICE FUND

The Food Service Fund is used to record financial activities of a school district's food service program. Food Service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities.

**Independent School District 197
Food Service Fund Budget
Fiscal Year 2019-2020**

	<u>2018-2019 Amended Budget</u>	<u>2019-2020 Projected</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue:				
Sales - Lunch, Breakfast & Adult	\$ 980,330	\$ 962,800	\$ (17,530)	-1.79%
Federal, State and Local Aid	1,656,530	1,668,880	12,350	0.75%
Commodities	<u>195,000</u>	<u>167,000</u>	<u>(28,000)</u>	<u>-14.36%</u>
Total Revenue	\$ 2,831,860	\$ 2,798,680	\$ (33,180)	-1.17%
Expenditures				
Salaries and Wages	\$ 844,807	\$ 926,421	\$ 81,614	9.66%
Employee Benefits	355,531	367,618	12,087	3.40%
Purchased Services	256,626	271,598	14,972	5.83%
Supplies and Materials	1,327,560	1,229,750	(97,810)	-7.37%
Capital Expenditures	40,000	53,000	13,000	32.50%
Other Expenditures	<u>1,800</u>	<u>1,300</u>	<u>(500)</u>	<u>-27.78%</u>
Total Expenditures	\$ 2,826,324	\$ 2,849,687	\$ 23,363	0.83%
Budget Difference	\$ 5,536	\$ (51,007)	\$ (56,543)	-1021.41%
Beginning Restricted Fund Balance	<u>105,252</u>	<u>110,788</u>	<u>5,536</u>	<u>5.26%</u>
Ending Restricted Fund Balance	<u><u>\$ 110,788</u></u>	<u><u>\$ 59,781</u></u>	<u><u>\$ (51,007)</u></u>	<u><u>-46.04%</u></u>

COMMUNITY SERVICE FUND

The Community Service Fund is used to record all financial activities for the Community Service Program. The Community Service Fund is comprised of three components, each with its own fund balance. The three components are Community Education, Early Childhood Family Education (ECFE), and School Readiness.

**Independent School District 197
Community Service Fund Budget
Fiscal Year 2019-2020**

	<u>2018-2019 Amended Budget</u>	<u>2019-2020 Projected</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue:				
Property Taxes	\$ 1,217,956	\$ 1,283,188	\$ 65,232	5.36%
State Aid	1,482,464	1,509,664	27,200	1.83%
Fees	2,153,263	2,190,860	37,597	1.75%
Other	101,592	106,842	5,250	5.17%
Total Revenue	<u>\$ 4,955,275</u>	<u>\$ 5,090,554</u>	<u>\$ 135,279</u>	<u>2.73%</u>
Expenditures				
Salaries and Wages	\$ 2,916,028	\$ 2,994,261	\$ 78,233	2.68%
Employee Benefits	947,618	1,014,929	67,311	7.10%
Purchased Services	552,205	570,688	18,483	3.35%
Supplies and Materials	373,465	369,757	(3,708)	-0.99%
Capital Expenditures	10,600	18,000	7,400	69.81%
Other Expenditures	1,905	1,805	(100)	-5.25%
Total Expenditures	<u>\$ 4,801,821</u>	<u>\$ 4,969,440</u>	<u>\$ 167,619</u>	<u>3.49%</u>
Budget Difference	\$ 153,454	\$ 121,114	\$ (32,340)	-21.07%
Beginning Fund Balance	<u>401,263</u>	<u>554,717</u>	<u>153,454</u>	<u>38.24%</u>
Ending Fund Balance	<u>\$ 554,717</u>	<u>\$ 675,831</u>	<u>\$ 121,114</u>	<u>21.83%</u>
Restricted-Community Education	\$ 119,215	\$ 198,640	\$ 79,425	66.62%
Restricted-Early Childhood & Family Education	(5,386)	15,433	20,819	386.54%
Restricted-Adult Education	11,678	8,765	(2,913)	-24.94%
Restricted-School Readiness	56,939	56,556	(383)	-0.67%
Unrestricted	<u>372,271</u>	<u>396,437</u>	<u>24,166</u>	<u>6.49%</u>
Total	<u>\$ 554,717</u>	<u>\$ 675,831</u>	<u>\$ 121,114</u>	<u>21.83%</u>

Independent School District 197
Revenue By Program
Community Education Fund

Description	2018-2019 Amended Budget	2019-2020 Projected	Dollar Change	Percent Change
Property Taxes				
General Community Ed.	\$ 243,481	\$ 233,456	\$ (10,025)	-4.12%
Adults with Disabilities	21,148	21,428	280	1.32%
Youth Development	41,857	41,857	0	0.00%
Youth Enrichment	32,199	32,199	0	0.00%
Extended Day	657,409	724,695	67,286	10.24%
ECFE	221,862	229,553	7,691	3.47%
Total Property Taxes	\$ 1,217,956	\$ 1,283,188	\$ 65,232	5.36%
State Aid				
Adults with Disabilities	\$ 30,000	\$ 30,000	\$ -	0.00%
ECFE	249,996	236,603	(13,393)	-5.36%
School Readiness	260,878	267,336	6,458	2.48%
Pathways I Scholarships	0	30,000	30,000	100.00%
Pathways II Scholarships	74,826	74,826	0	0.00%
Non-Public Textbooks	217,871	203,613	(14,258)	-6.54%
Preschool Screening	27,000	27,000	0	0.00%
Non-public Administration	39,989	40,186	197	0.49%
Non-Public Guidance	408,401	418,825	10,424	2.55%
Non-Public Health	173,503	181,275	7,772	4.48%
Total State Aid	\$ 1,482,464	\$ 1,509,664	\$ 27,200	1.83%
Fees				
Public Swimming	\$ 12,000	\$ 11,700	\$ (300)	-2.50%
Youth Athletic	8,063	8,063	0	0.00%
Adult Enrichment	35,000	24,000	(11,000)	-31.43%
Senior Fees	65,000	62,000	(3,000)	-4.62%
Facility Fees	46,000	40,000	(6,000)	-13.04%
Youth Development Fees	40,000	40,000	0	0.00%
Youth Enrichment Fees	10,200	12,000	1,800	17.65%
Middle School Activities	30,000	30,000	0	0.00%
Extended Day Fees	1,547,000	1,628,097	81,097	5.24%
ECFE Fees	35,000	35,000	0	0.00%
Preschool Fees	325,000	300,000	(25,000)	-7.69%
Total Fees	\$ 2,153,263	\$ 2,190,860	\$ 37,597	1.75%
Other				
Interest	\$ 3,000	\$ 10,000	\$ 7,000	233.33%
Miscellaneous	41,750	33,000	(8,750)	-20.96%
Senior Gifts	10,000	12,000	2,000	20.00%
Senior Contributions	5,000	8,000	3,000	60.00%
Youth Development Donations	0	2,000	2,000	100.00%
LCTS Grant	41,842	41,842	0	0.00%
Total Other	\$ 101,592	\$ 106,842	\$ 5,250	5.17%
Total Revenue	\$ 4,955,275	\$ 5,090,554	\$ 135,279	2.73%

Independent School District 197
 Expenditures By Program
 Community Education Fund

Program	2018-2019 Amended Budget	2019-2020 Projected	Dollar Change	Percent Change
PUBLIC SWIMMING	\$ 11,136	\$ 11,136	\$ -	0.00%
YOUTH ATHLETICS	8,063	8,063	0	0.00%
COMMUNITY SERVICE	150,019	152,640	2,621	1.75%
ADULT ENRICHMENT	94,433	95,838	1,406	1.49%
SENIOR CITIZENS	144,072	148,916	4,844	3.36%
FACILITY USE	79,330	79,751	421	0.53%
ADULTS WITH DISABILITIES	57,051	58,341	1,289	2.26%
YOUTH DEVELOPMENT	79,514	61,237	(18,277)	-22.99%
YOUTH ENRICHMENT	22,546	41,687	19,141	84.89%
MIDDLE SCHOOL ACTIVITIES	34,064	34,527	463	1.36%
SCHOOL AGE CARE	1,072,184	1,072,270	86	0.01%
SCHOOL AGE CARE-DISABILITIES	578,404	586,039	7,635	1.32%
ENCORE	76,816	116,924	40,108	52.21%
SCHOOL AGE CARE-SUMMER SCHOOL	339,497	396,356	56,860	16.75%
ECFE	506,307	480,337	(25,970)	-5.13%
PRESCHOOL	300,341	349,601	49,261	16.40%
PATHWAYS II SCHOLARSHIPS	91,115	80,900	(10,216)	-11.21%
SCHOOL READINESS	240,447	267,719	27,272	11.34%
PRESCHOOL SCREENING	34,875	41,418	6,543	18.76%
LCTS	41,842	41,842	0	0.00%
NON-PUBLIC	839,764	843,899	4,135	0.49%
TOTAL EXPENDITURES	<u>\$ 4,801,821</u>	<u>\$ 4,969,440</u>	<u>\$ 167,619</u>	<u>3.49%</u>

DEBT SERVICE FUND

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

**Independent School District 197
Debt Service Fund Budget
Fiscal Year 2019-2020**

	<u>2018-2019 Amended Budget</u>	<u>2019-2020 Projected</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue:				
Local Property Taxes	\$ 7,064,074	\$ 9,693,393	\$ 2,629,319	37.22%
Interest	20,000	35,000	15,000	75.00%
Total Revenue	\$ 7,084,074	\$ 9,728,393	\$ 2,644,319	37.33%
Expenditures:				
Bond Principal	\$ 5,740,000	\$ 6,030,000	\$ 290,000	5.05%
Bond Interest	3,759,969	5,467,072	1,707,103	45.40%
Other Debt Expense	6,000	7,500	1,500	25.00%
Total Expenditures	\$ 9,505,969	\$ 11,504,572	\$ 1,998,603	21.02%
Other Financing Sources/(Uses)				
Bond Proceeds-Capitalized Interest	\$ 4,659,019	\$ -	\$ (4,659,019)	-100.00%
Refunded Bond Payoff	-	-	-	0.00%
Total Other Financing Sources/(Uses)	\$ 4,659,019	\$ -	\$ (4,659,019)	-100.00%
Budget Difference	\$ 2,237,124	\$ (1,776,179)	\$ (4,013,303)	-179.40%
Beginning Restricted Fund Balance	1,678,343	3,915,467	2,237,124	133.29%
Ending Restricted Fund Balance	\$ 3,915,467	\$ 2,139,288	\$ (1,776,179)	-45.36%