

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

**2018-2019**  
**BUDGET**

**July 1, 2018 – June 30, 2019**

**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 2018-2019 Budget  
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# **Independent School District #197**

## **Introductory Comments**

This budget document for 2018-2019 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 2018-2019**

	<u>2017-2018</u> <u>Amended Budget</u>	<u>2017-2018</u> <u>Projected</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
<b>Revenue by Fund</b>				
General Fund	\$ 67,023,649	\$ 69,541,557	\$ 2,517,908	3.76%
Food Service Fund	2,833,960	2,831,860	(2,100)	-0.07%
Community Service Fund	4,507,634	4,955,275	447,641	9.93%
Debt Service Fund	7,395,069	7,084,074	(310,995)	-4.21%
<b>Total</b>	<b>\$ 81,760,312</b>	<b>\$ 84,412,766</b>	<b>\$ 2,652,454</b>	<b>3.24%</b>
<b>Expenditures by Fund</b>				
General Fund	\$ 68,818,169	\$ 70,391,005	\$ 1,572,836	2.29%
Food Service Fund	2,832,534	2,826,324	(6,210)	-0.22%
Community Service Fund	4,409,257	4,801,821	392,564	8.90%
Debt Service Fund	7,411,795	7,041,950	(369,845)	-4.99%
<b>Total</b>	<b>\$ 83,471,755</b>	<b>\$ 85,061,100</b>	<b>\$ 1,589,345</b>	<b>1.90%</b>
<b>Revenue less Expenditures by Fund</b>				
General Fund	\$ (1,794,520)	\$ (849,448)	\$ 945,072	52.66%
Food Service Fund	1,426	5,536	4,110	288.20%
Community Service Fund	98,377	153,454	55,077	55.99%
Debt Service Fund	(16,726)	42,124	58,850	351.85%
<b>Total</b>	<b>\$ (1,711,443)</b>	<b>\$ (648,334)</b>	<b>\$ 1,063,109</b>	<b>62.12%</b>
<b>Ending Fund Balance by Fund</b>				
General Fund	\$ 9,036,743	\$ 8,187,295	\$ (849,448)	-9.40%
Food Service Fund	133,795	139,330	5,536	4.14%
Community Service Fund	252,818	406,272	153,454	60.70%
Debt Service Fund	1,622,575	1,664,699	42,124	2.60%
<b>Total</b>	<b>\$ 11,045,931</b>	<b>\$ 10,397,596</b>	<b>\$ (648,334)</b>	<b>-5.87%</b>

## **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 2018-2019

## INTRODUCTION

The Budget Framework is used as a guiding document to build the fiscal year 2018-2019 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 2017-2018 are (5,482).
2. Projected Adjusted Pupil Units (APU) for 2018-2019 are (5,559).

## **FUNDING**

1. Levy revenue will be as adopted in December of 2017.
2. State funding for 2018-2019 will be based on current statutes adjusted for appropriate demographic changes (i.e. enrollment, free/reduced meals, etc.).
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.
6. Interfund cost charge backs will continue on the same basis employed in the 2017-2018 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 2018-2019.
2. There will be no changes to transportation fees in 2018-2019. 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 2017-2018. 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 2018-2019.
4. Co-curricular allocation amounts for purchased services and supplies per pupil will remain the same as developed in 2017-2018. Henry Sibley purchased services and supplies for co-curricular programs will be allocated \$90 based on weighted February 1 pupil unit estimates for 2018-2019.
5. Staff allocations for budget development will be based on the February 1, 2018 projected enrollment for 2018-2019.
6. There will be no changes to staffing ratios in 2018-2019. 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

- 5<sup>th</sup> and 6<sup>th</sup> 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****2018-2019****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 2018-2019**

	17-18 Amended Budget	18-19 Projected Budget	Dollar Change	Percent Change
Revenue	\$ 67,023,649	\$ 69,541,557	\$ 2,517,908	3.76%
Expenditures	68,818,169	70,391,005	1,572,836	2.29%
Budget Difference	(1,794,520)	(849,448)	945,072	52.66%
Beginning Fund Balance	10,831,263	9,036,743	(1,794,520)	-16.57%
Ending Fund Balance	<u>\$ 9,036,743</u>	<u>\$ 8,187,295</u>	<u>\$ (849,448)</u>	<u>-9.40%</u>
Restricted - L-T Fac. Maintenance	\$ 56,533	\$ 185,754	\$ 129,221	228.58%
Restricted - Operating Capital	43,677	56,747	13,070	29.92%
Assigned	1,794,520	849,448	(945,072)	-52.66%
Unassigned	7,142,013	7,095,346	(46,667)	-0.65%
Total Ending Fund Balance	<u>\$ 9,036,743</u>	<u>\$ 8,187,295</u>	<u>\$ (849,448)</u>	<u>-9.40%</u>

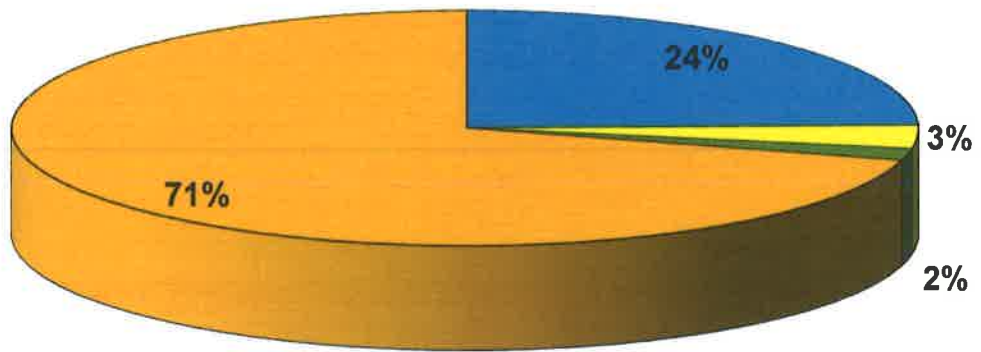
Independent School District 197  
 Revenue  
 General Fund 2018-2019

Description	Amount
Property Tax Levy	\$ 17,088,938
County Apportionment	100,000
P-Card Rebates	18,000
Fees/Admissions	365,000
Interest Earnings	55,000
Medical Assistance	275,000
Rent	190,000
Miscellaneous	215,000
General Education Aid	39,670,388
Supporting Our Students Grant	128,000
Indian Education Aid	31,000
ATPPS Aid (Q-comp)	851,461
ADSIS	249,677
Integration Aid	707,196
Federal	2,216,897
Non-Public Transportation	320,000
Special Education-Transportation	1,000,000
Special Education	6,050,000
Insurance Recovery	10,000
	<hr/>
Total	<u>\$ 69,541,557</u>

INDEPENDENT SCHOOL DISTRICT 197  
REVENUE COMPARISON

GENERAL FUND	17-18 AMENDED BUDGET	18-19 PROJECTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
<b>STATE GENERAL EDUCATION</b>				
BASIC FORMULA ALLOWANCE	\$ 34,164,414	\$ 35,087,074	\$ 922,660	2.70%
GIFTED & TALENTED	71,265	72,267	1,002	1.41%
EXTENDED TIME	537,285	486,115	(51,170)	-9.52%
EQUITY AID	478,644	565,974	87,330	18.25%
CAPITAL EXPENDITURE-OPERATING	841,113	1,219,001	377,888	44.93%
<b>SUBTOTAL</b>	<b>\$ 36,092,721</b>	<b>\$ 37,430,431</b>	<b>\$ 1,337,710</b>	<b>3.71%</b>
REFERENDUM	\$ 9,779,878	\$ 10,054,896	\$ 275,018	2.81%
CAPITAL PROJECT REFERENDUM	1,348,799	1,387,634	38,835	2.88%
COMPENSATORY	2,636,736	2,886,736	250,000	9.48%
LEP AND LEP CONCENTRATION	400,000	400,000	0	0.00%
<b>TOTAL GENERAL EDUCATION</b>	<b>\$ 50,258,134</b>	<b>\$ 52,159,697</b>	<b>\$ 1,901,563</b>	<b>3.78%</b>
<b>STATE-CATEGORICAL</b>				
INTEGRATION	\$ 883,823	\$ 976,579	\$ 92,756	10.49%
RE-EMPLOYMENT INSURANCE	56,090	41,206	(14,884)	-26.54%
OTHER POST EMPLOYMENT BENEFITS (OPEB)	301,807	283,418	(18,389)	-6.09%
LITERACY INCENTIVE AID	250,000	260,000	10,000	4.00%
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	1,284,308	1,303,900	19,592	1.53%
ADSI	249,677	249,677	0	0.00%
SPECIAL EDUCATION	7,265,000	7,300,000	35,000	0.48%
SPECIAL EDUCATION-TUITION REDUCTION	(1,250,000)	(1,250,000)	0	0.00%
SPECIAL EDUCATION-TRANSPORTATION	900,000	1,000,000	100,000	11.11%
NON-PUBLIC TRANSPORTATION	335,000	320,000	(15,000)	-4.48%
VOCATIONAL EDUCATION	70,552	72,540	1,988	2.82%
SAFE SCHOOLS	284,627	275,954	(8,673)	-3.05%
ABATEMENTS	115,547	185,385	69,838	60.44%
HEALTH & SAFETY	(35,829)	(49)	35,780	-99.86%
DEFERRED MAINTENANCE	9,458	4,564	(4,894)	-51.74%
L-T FACILITIES MAINTENANCE	1,557,780	2,061,533	503,753	32.34%
BUILDING LEASES	742,088	793,256	51,168	6.90%
<b>TOTAL STATE-CATEGORICAL</b>	<b>\$ 13,178,928</b>	<b>\$ 14,036,963</b>	<b>\$ 858,035</b>	<b>6.51%</b>
<b>TOTAL STATE</b>	<b>\$ 63,437,062</b>	<b>\$ 66,196,660</b>	<b>\$ 2,759,598</b>	<b>4.35%</b>
<b>FEDERAL</b>	<b>\$ 2,538,627</b>	<b>\$ 2,216,897</b>	<b>\$ (321,730)</b>	<b>-12.67%</b>
<b>LOCAL</b>				
MEDICAL ASSISTANCE	\$ 200,000	\$ 275,000	\$ 75,000	37.50%
RENT	180,500	190,000	9,500	5.26%
STUDENT FEES/ADMISSIONS	360,000	365,000	5,000	1.39%
P-CARD REBATES	25,000	18,000	(7,000)	-28.00%
INTEREST EARNINGS	30,500	55,000	24,500	80.33%
INSURANCE RECOVERY	15,000	10,000	(5,000)	-33.33%
MISCELLANEOUS-TRANSPORTATION	80,000	105,000	25,000	31.25%
MISCELLANEOUS	156,960	110,000	(46,960)	-29.92%
<b>TOTAL LOCAL</b>	<b>\$ 1,047,960</b>	<b>\$ 1,128,000</b>	<b>\$ 80,040</b>	<b>7.64%</b>
<b>TOTAL</b>	<b>\$ 67,023,649</b>	<b>\$ 69,541,557</b>	<b>\$ 2,517,908</b>	<b>3.76%</b>

# GENERAL FUND REVENUE



■ Taxes    ■ Federal Aid    ■ Other Local    ■ State Aid

<b>Program</b>	<b>2017-2018 Amended Budget</b>	<b>2018-2019 Projected</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>DISTRICT &amp; SCHOOL ADMINISTRATION</b>				
<b>School Board</b>				
Salaries and Wages	\$ 32,800	\$ 32,000	\$ (800)	-2.44%
Employee Benefits	2,509	2,448	(61)	-2.43%
Purchased Services	12,160	12,160	0	0.00%
Supplies and Materials	1,200	1,200	0	0.00%
Other Expense	26,000	26,000	0	0.00%
<b>Total</b>	<b>\$ 74,669</b>	<b>\$ 73,808</b>	<b>\$ (861)</b>	<b>-1.15%</b>
<b>Superintendent (2.00 FTE)</b>				
Salaries and Wages	\$ 270,642	\$ 271,691	\$ 1,049	0.39%
Employee Benefits	80,824	87,950	7,126	8.82%
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%
<b>Total</b>	<b>\$ 362,466</b>	<b>\$ 370,641</b>	<b>\$ 8,175</b>	<b>2.26%</b>
<b>Instructional Administration (0.45 FTE)</b>				
Salaries and Wages	\$ 46,405	\$ 48,186	\$ 1,781	3.84%
Employee Benefits	10,570	11,057	487	4.61%
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%
<b>Total</b>	<b>\$ 65,475</b>	<b>\$ 67,743</b>	<b>\$ 2,268</b>	<b>3.46%</b>
<b>School Building Administration (16.00 FTE)</b>				
Salaries and Wages	\$ 1,422,486	\$ 1,441,908	\$ 19,422	1.37%
Employee Benefits	478,712	493,863	15,151	3.16%
Purchased Services	33,815	33,815	0	0.00%
Supplies and Materials	24,178	24,163	(15)	-0.06%
Capital Expenditures	2,500	2,500	0	0.00%
Other Expense	10,164	10,196	32	0.31%
<b>Total</b>	<b>\$ 1,971,855</b>	<b>\$ 2,006,445</b>	<b>\$ 34,590</b>	<b>1.75%</b>
<b>Total District &amp; School Administration</b>	<b>\$ 2,474,465</b>	<b>\$ 2,518,637</b>	<b>\$ 44,172</b>	<b>1.79%</b>
<b>DISTRICT SUPPORT SERVICES</b>				
<b>Human Resources (4.10 FTE)</b>				
Salaries and Wages	\$ 359,391	\$ 369,068	\$ 9,677	2.69%
Employee Benefits	107,229	114,423	7,194	6.71%
Purchased Services	143,196	123,196	(20,000)	-13.97%
Supplies and Materials	5,000	5,000	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	350	350	0	0.00%
<b>Total</b>	<b>\$ 615,166</b>	<b>\$ 612,037</b>	<b>\$ (3,129)</b>	<b>-0.51%</b>
<b>Community Relations (2.00 FTE)</b>				
Salaries and Wages	\$ 155,756	\$ 157,806	\$ 2,050	1.32%
Employee Benefits	46,790	47,393	603	1.29%
Purchased Services	42,839	24,839	(18,000)	-42.02%
Supplies and Materials	500	500	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	700	700	0	0.00%
<b>Total</b>	<b>\$ 246,585</b>	<b>\$ 231,238</b>	<b>\$ (15,347)</b>	<b>-6.22%</b>

Program	2017-2018 Amended Budget	2018-2019 Projected	Dollar Change	Percent Change
<b>Business Support Services (3.31 FTE)</b>				
Salaries and Wages	\$ 283,275	\$ 291,581	\$ 8,306	2.93%
Employee Benefits	108,354	112,064	3,710	3.42%
Purchased Services	6,606	14,606	8,000	121.10%
Supplies and Materials	13,500	12,500	(1,000)	-7.41%
Capital Expenditures	0	0	0	0.00%
Other Expense	(69,250)	(69,250)	0	0.00%
Total	\$ 342,485	\$ 361,501	\$ 19,016	5.55%
<b>Total District Support Services</b>	<b>\$ 1,204,236</b>	<b>\$ 1,204,776</b>	<b>\$ 540</b>	<b>0.04%</b>
<b>REGULAR INSTRUCTION</b>				
<b>K-12 Instruction (299.81 FTE)</b>				
Salaries and Wages	\$ 21,415,917	\$ 21,833,246	\$ 417,329	1.95%
Employee Benefits	7,664,665	7,571,695	(92,970)	-1.21%
Purchased Services	1,649,211	1,621,124	(28,087)	-1.70%
Supplies and Materials	840,006	727,963	(112,043)	-13.34%
Capital Expenditures	116,511	103,910	(12,601)	-10.82%
Other Expense	24,948	24,448	(500)	-2.00%
Total	\$ 31,711,258	\$ 31,882,386	\$ 171,128	0.54%
<b>ALP Program (0.50 FTE)</b>				
Salaries and Wages	\$ 120,012	\$ 119,688	\$ (324)	-0.27%
Employee Benefits	29,378	29,565	187	0.64%
Supplies and Materials	1,400	1,400	0	0.00%
Total	\$ 150,790	\$ 150,653	\$ (137)	-0.09%
<b>Co-Curricular (2.00 FTE)</b>				
Salaries and Wages	\$ 655,177	\$ 725,795	\$ 70,618	10.78%
Employee Benefits	119,104	141,972	22,868	19.20%
Purchased Services	211,456	211,456	0	0.00%
Supplies and Materials	36,935	36,300	(635)	-1.72%
Capital Expenditures	0	0	0	0.00%
Other Expense	13,175	13,175	0	0.00%
Total	\$ 1,035,847	\$ 1,128,698	\$ 92,851	8.96%
<b>Total Regular Instruction</b>	<b>\$ 32,897,895</b>	<b>\$ 33,161,737</b>	<b>\$ 263,842</b>	<b>0.80%</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>				
<b>Career Vocational Education (1.60 FTE)</b>				
Salaries and Wages	\$ 144,278	\$ 131,845	\$ (12,433)	-8.62%
Employee Benefits	32,243	30,760	(1,483)	-4.60%
Purchased Services	2,060	560	(1,500)	-72.82%
Supplies and Materials	11,398	8,345	(3,053)	-26.79%
Capital Expenditures	6,000	0	(6,000)	-100.00%
Other Expense	1,500	0	(1,500)	-100.00%
Total	\$ 197,479	\$ 171,510	\$ (25,969)	-13.15%
<b>Total Vocational Education Instruction</b>	<b>\$ 197,479</b>	<b>\$ 171,510</b>	<b>\$ (25,969)</b>	<b>-13.15%</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>				
<b>Special Education - District Wide (167.64 FTE)</b>				
Salaries and Wages	\$ 8,779,996	\$ 9,074,945	\$ 294,949	3.36%
Employee Benefits	3,302,615	3,409,436	106,821	3.23%
Purchased Services	508,595	583,300	74,705	14.69%
Supplies and Materials	148,034	128,759	(19,275)	-13.02%
Capital Expenditures	12,500	12,500	0	0.00%
Other Expense	56,388	56,388	0	0.00%
Total	\$ 12,808,128	\$ 13,265,328	\$ 457,200	3.57%
<b>Total Special Education Instruction</b>	<b>\$ 12,808,128</b>	<b>\$ 13,265,328</b>	<b>\$ 457,200</b>	<b>3.57%</b>

<b>Program</b>	<b>2017-2018 Amended Budget</b>	<b>2018-2019 Projected</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
<b>Instructional Support Staff (5.50 FTE)</b>				
Salaries and Wages	\$ 647,308	\$ 528,784	\$ (118,524)	-18.31%
Employee Benefits	177,503	158,085	(19,418)	-10.94%
Purchased Services	45,925	30,896	(15,029)	-32.73%
Supplies and Materials	1,250	1,150	(100)	-8.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	5,600	5,600	0	0.00%
<b>Total</b>	<b>\$ 877,586</b>	<b>\$ 724,515</b>	<b>\$ (153,071)</b>	<b>-17.44%</b>
<b>Technology (17.00 FTE)</b>				
Salaries and Wages	\$ 869,379	\$ 894,104	\$ 24,725	2.84%
Employee Benefits	398,906	409,884	10,978	2.75%
Purchased Services	211,900	380,150	168,250	79.40%
Supplies and Materials	270,000	121,631	(148,369)	-54.95%
Capital Expenditures	1,155,783	1,145,597	(10,186)	-0.88%
<b>Total</b>	<b>\$ 2,905,968</b>	<b>\$ 2,951,366</b>	<b>\$ 45,398</b>	<b>1.56%</b>
<b>Curriculum and Integration (11.94 FTE)</b>				
Salaries and Wages	\$ 938,790	\$ 988,744	\$ 49,954	5.32%
Employee Benefits	306,304	320,842	14,538	4.75%
Purchased Services	181,423	220,061	38,638	21.30%
Supplies and Materials	343,232	348,732	5,500	1.60%
Capital Expenditures	15,600	10,600	(5,000)	-32.05%
Other Expense	9,360	19,775	10,415	111.27%
<b>Total</b>	<b>\$ 1,794,709</b>	<b>\$ 1,908,754</b>	<b>\$ 114,045</b>	<b>6.35%</b>
<b>Educational Media (4.67 FTE)</b>				
Salaries and Wages	\$ 277,981	\$ 281,934	\$ 3,953	1.42%
Employee Benefits	78,060	79,079	1,019	1.31%
Purchased Services	7,200	7,200	0	0.00%
Supplies and Materials	53,265	51,265	(2,000)	-3.75%
Capital Expenditures	17,000	16,663	(337)	-1.98%
<b>Total</b>	<b>\$ 433,506</b>	<b>\$ 436,141</b>	<b>\$ 2,635</b>	<b>0.61%</b>
<b>Staff Development (1.30 FTE)</b>				
Salaries and Wages	\$ 438,284	\$ 260,864	\$ (177,420)	-40.48%
Employee Benefits	95,805	48,781	(47,024)	-49.08%
Purchased Services	270,346	85,158	(185,188)	-68.50%
Supplies and Materials	23,684	16,684	(7,000)	-29.56%
Capital Expenditures	3,000	0	(3,000)	-100.00%
Other Expense	1,000	2,000	1,000	100.00%
<b>Total</b>	<b>\$ 832,119</b>	<b>\$ 413,487</b>	<b>\$ (418,632)</b>	<b>-50.31%</b>
<b>Total Instructional Support Services</b>	<b>\$ 6,843,888</b>	<b>\$ 6,434,263</b>	<b>\$ (409,625)</b>	<b>-5.99%</b>
<b>PUPIL SUPPORT SERVICES</b>				
<b>Counseling &amp; Guidance (20.33 FTE)</b>				
Salaries and Wages	\$ 1,123,541	\$ 1,143,747	\$ 20,206	1.80%
Employee Benefits	409,799	419,546	9,747	2.38%
Purchased Services	3,140	3,140	0	0.00%
Supplies and Materials	15,950	15,900	(50)	-0.31%
<b>Total</b>	<b>\$ 1,552,430</b>	<b>\$ 1,582,333</b>	<b>\$ 29,903</b>	<b>1.93%</b>
<b>Health Services (7.40 FTE)</b>				
Salaries and Wages	\$ 334,359	\$ 325,700	\$ (8,659)	-2.59%
Employee Benefits	148,576	150,574	1,998	1.34%
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%
<b>Total</b>	<b>\$ 487,535</b>	<b>\$ 480,874</b>	<b>\$ (6,661)</b>	<b>-1.37%</b>

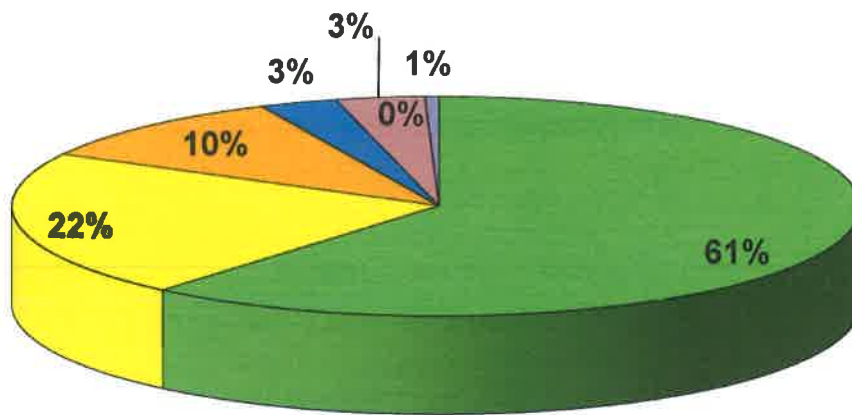


<b>Program</b>	<b>2017-2018 Amended Budget</b>	<b>2018-2019 Projected</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Transportation (51.46 FTE)</b>				
Salaries and Wages	\$ 1,685,160	\$ 1,892,969	\$ 207,809	12.33%
Employee Benefits	751,008	758,838	7,830	1.04%
Purchased Services	577,079	617,079	40,000	6.93%
Supplies and Materials	317,000	282,000	(35,000)	-11.04%
Capital Expenditures	160,000	249,000	89,000	55.63%
Other Expense	500	500	0	0.00%
<b>Total</b>	<b>\$ 3,490,747</b>	<b>\$ 3,800,386</b>	<b>\$ 309,639</b>	<b>8.87%</b>
<b>Other Pupil Support (1.43 FTE)</b>				
Salaries and Wages	\$ 83,956	\$ 73,996	\$ (9,960)	-11.86%
Employee Benefits	30,072	28,314	(1,758)	-5.85%
Purchased Services	189,688	205,500	15,812	8.34%
Supplies and Materials	0	0	0	0.00%
<b>Total</b>	<b>\$ 303,716</b>	<b>\$ 307,810</b>	<b>\$ 4,094</b>	<b>1.35%</b>
<b>Total Pupil Support Services</b>	<b>\$ 5,834,428</b>	<b>\$ 6,171,403</b>	<b>\$ 336,975</b>	<b>5.78%</b>
<b>SITES AND BUILDINGS</b>				
<b>Operations and Maintenance (41.57 FTE)</b>				
Salaries and Wages	\$ 1,912,708	\$ 1,992,023	\$ 79,315	4.15%
Employee Benefits	766,701	789,044	22,343	2.91%
Purchased Services	1,028,095	1,098,095	70,000	6.81%
Supplies and Materials	219,725	274,725	55,000	25.03%
Capital Expenditures	0	0	0	0.00%
Other Expense	100	100	0	0.00%
<b>Total</b>	<b>\$ 3,927,329</b>	<b>\$ 4,153,987</b>	<b>\$ 226,658</b>	<b>5.77%</b>
<b>Capital Facilities (2.39 FTE)</b>				
Salaries and Wages	\$ 161,521	\$ 169,233	\$ 7,712	4.77%
Employee Benefits	45,331	46,990	1,659	3.66%
Purchased Services	1,096,595	1,985,047	888,452	81.02%
Supplies and Materials	0	0	0	0.00%
Capital Expenditures	1,052,780	834,000	(218,780)	-20.78%
<b>Total</b>	<b>\$ 2,356,227</b>	<b>\$ 3,035,270</b>	<b>\$ 679,043</b>	<b>28.82%</b>
<b>Total Sites and Buildings</b>	<b>\$ 6,283,556</b>	<b>\$ 7,189,257</b>	<b>\$ 905,701</b>	<b>14.41%</b>
<b>FISCAL AND OTHER FIXED COSTS</b>				
<b>Insurance and Other Benefits</b>				
Other Expense	\$ 274,094	\$ 274,094	\$ -	0.00%
<b>Total</b>	<b>\$ 274,094</b>	<b>\$ 274,094</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Fiscal and Other Fixed Costs</b>	<b>\$ 274,094</b>	<b>\$ 274,094</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total General Fund (664.40 FTE)</b>	<b>\$ 68,818,169</b>	<b>\$ 70,391,005</b>	<b>\$ 1,572,836</b>	<b>2.29%</b>

Independent School District No. 197  
 Expenditure Budget Summary  
 General Fund

<u>Object Series</u>	<u>Fiscal Year 2017-18</u>	<u>Fiscal Year 2018-19</u>	<u>Change</u>	<u>% Change</u>
Salaries and Wages	\$ 42,159,122	\$ 43,049,857	\$ 890,735	2.11%
Employee Benefits	15,191,058	15,262,603	71,545	0.47%
Purchased Services	6,235,029	7,271,082	1,036,053	16.62%
Supplies and Materials	2,332,257	2,064,217	(268,040)	-11.49%
Capital Expenditures	2,542,274	2,375,370	(166,904)	-6.57%
Debt Service	-	-	-	0.00%
Other Expense	358,429	367,876	9,447	2.64%
<b>Total</b>	<b>\$ 68,818,169</b>	<b>\$ 70,391,005</b>	<b>\$ 1,572,836</b>	<b>2.29%</b>

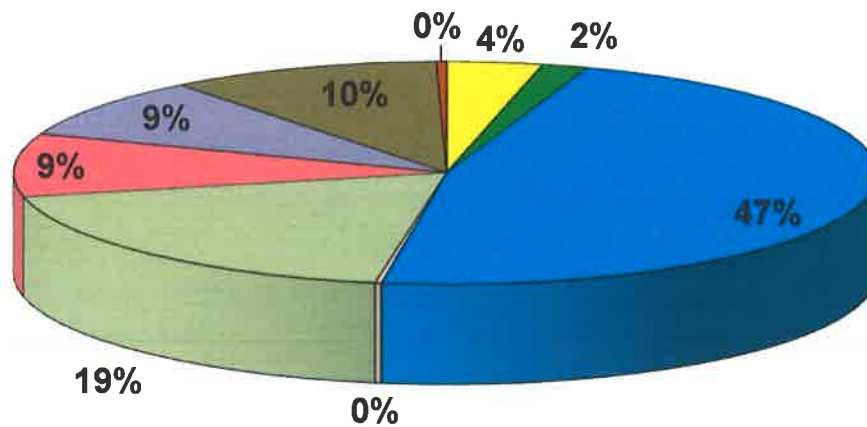
## GENERAL FUND EXPENSES BY OBJECT



Independent School District No. 197  
 Expenditure Budget Summary  
 General Fund

<u>Program Series</u>	<u>Fiscal Year 2017-18</u>	<u>Fiscal Year 2018-19</u>	<u>Change</u>	<u>% Change</u>
District & School Administration	\$ 2,474,465	\$ 2,518,637	\$ 44,172	1.79%
District Support Services	1,204,236	1,204,776	540	0.04%
Regular Instruction	32,897,895	33,161,737	263,842	0.80%
Vocational Education Instruction	197,479	171,510	(25,969)	-13.15%
Special Education Instruction	12,808,128	13,265,328	457,200	3.57%
Instructional Support Services	6,843,888	6,434,263	(409,625)	-5.99%
Pupil Support Services	5,834,428	6,171,403	336,975	5.78%
Sites and Buildings	6,283,556	7,189,257	905,701	14.41%
Fiscal and Other Fixed Costs	274,094	274,094	0	0.00%
<b>Total</b>	<b>\$ 68,818,169</b>	<b>\$ 70,391,005</b>	<b>\$ 1,572,836</b>	<b>2.29%</b>

## 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 2018-2019**

	<u>2017-2018 Amended Budget</u>	<u>2018-2019 Projected</u>	<u>Dollar Change</u>	<u>Percent Change</u>
<b>Revenue:</b>				
Sales - Lunch, Breakfast & Adult	\$ 961,100	\$ 980,330	\$ 19,230	2.00%
Federal, State and Local Aid	1,666,860	1,656,530	(10,330)	-0.62%
Commodities	<u>206,000</u>	<u>195,000</u>	<u>(11,000)</u>	<u>-5.34%</u>
<b>Total Revenue</b>	<b>\$ 2,833,960</b>	<b>\$ 2,831,860</b>	<b>\$ (2,100)</b>	<b>-0.07%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 862,939	\$ 844,807	\$ (18,132)	-2.10%
Employee Benefits	370,610	355,531	(15,079)	-4.07%
Purchased Services	254,125	256,626	2,501	0.98%
Supplies and Materials	1,319,560	1,327,560	8,000	0.61%
Capital Expenditures	24,000	40,000	16,000	66.67%
Other Expenditures	<u>1,300</u>	<u>1,800</u>	<u>500</u>	<u>38.46%</u>
<b>Total Expenditures</b>	<b>\$ 2,832,534</b>	<b>\$ 2,826,324</b>	<b>\$ (6,210)</b>	<b>-0.22%</b>
<b>Budget Difference</b>	<b>\$ 1,426</b>	<b>\$ 5,536</b>	<b>\$ 4,110</b>	<b>288.27%</b>
<b>Beginning Restricted Fund Balance</b>	<u>132,369</u>	<u>133,795</u>	<u>1,426</u>	<u>1.08%</u>
<b>Ending Restricted Fund Balance</b>	<u><u>\$ 133,795</u></u>	<u><u>\$ 139,330</u></u>	<u><u>\$ 5,536</u></u>	<u><u>4.14%</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 2018-2019

	2017-2018 Amended Budget	2018-2019 Projected	Dollar Change	Percent Change
Revenue:				
Property Taxes	\$ 1,128,722	\$ 1,217,956	\$ 89,234	7.91%
State Aid	1,449,219	1,482,464	33,245	2.29%
Fees	1,857,563	2,153,263	295,700	15.92%
Other	72,130	101,592	29,462	40.85%
<b>Total Revenue</b>	<b>\$ 4,507,634</b>	<b>\$ 4,955,275</b>	<b>\$ 447,641</b>	<b>9.93%</b>
Expenditures				
Salaries and Wages	\$ 2,673,428	\$ 2,916,028	\$ 242,600	9.07%
Employee Benefits	842,119	947,618	105,499	12.53%
Purchased Services	491,750	552,205	60,455	12.29%
Supplies and Materials	382,055	373,465	(8,590)	-2.25%
Capital Expenditures	17,750	10,600	(7,150)	-40.28%
Other Expenditures	2,155	1,905	(250)	-11.60%
<b>Total Expenditures</b>	<b>\$ 4,409,257</b>	<b>\$ 4,801,821</b>	<b>\$ 392,564</b>	<b>8.90%</b>
Budget Difference	\$ 98,377	\$ 153,454	\$ 55,077	55.99%
Beginning Fund Balance	154,441	252,818	98,377	63.70%
<b>Ending Fund Balance</b>	<b>\$ 252,818</b>	<b>\$ 406,272</b>	<b>\$ 153,454</b>	<b>60.70%</b>
Restricted-Community Education	\$ 31,233	\$ 148,180	\$ 116,947	374.43%
Restricted-Early Childhood & Family Education	(1,269)	(718)	551	43.42%
Restricted-Adult Education	17,824	15,921	(1,903)	-10.68%
Restricted-School Readiness	52,574	43,005	(9,569)	-18.20%
Unrestricted	152,456	199,884	47,428	31.11%
<b>Total</b>	<b>\$ 252,818</b>	<b>\$ 406,272</b>	<b>\$ 153,454</b>	<b>60.70%</b>

Independent School District 197  
Revenue By Program  
Community Education Fund

Description	2017-2018 Amended Budget	2018-2019 Projected	Dollar Change	Percent Change
<b>Property Taxes</b>				
General Community Ed.	\$ 242,595	\$ 243,481	\$ 886	0.37%
Adults with Disabilities	25,345	21,148	(4,197)	-16.56%
Youth Development	41,857	41,857	0	0.00%
Youth Enrichment	32,199	32,199	0	0.00%
Extended Day	566,209	657,409	91,200	16.11%
ECFE	220,517	221,862	1,345	0.61%
<b>Total Property Taxes</b>	<b>\$ 1,128,722</b>	<b>\$ 1,217,956</b>	<b>\$ 89,234</b>	<b>7.91%</b>
<b>State Aid</b>				
Adults with Disabilities	\$ 25,000	\$ 30,000	\$ 5,000	20.00%
ECFE	230,064	249,996	19,932	8.66%
School Readiness	254,525	260,878	6,353	2.50%
Pathways II Scholarships	74,826	74,826	0	0.00%
Non-Public Textbooks	217,871	217,871	0	0.00%
Preschool Screening	25,040	27,000	1,960	7.83%
Non-public Administration	39,989	39,989	0	0.00%
Non-Public Guidance	408,401	408,401	0	0.00%
Non-Public Health	173,503	173,503	0	0.00%
<b>Total State Aid</b>	<b>\$ 1,449,219</b>	<b>\$ 1,482,464</b>	<b>\$ 33,245</b>	<b>2.29%</b>
<b>Fees</b>				
Public Swimming	\$ 12,000	\$ 12,000	\$ -	0.00%
Youth Athletic	8,063	8,063	0	0.00%
Adult Enrichment	35,000	35,000	0	0.00%
Senior Fees	53,500	65,000	11,500	21.50%
Facility Fees	60,800	46,000	(14,800)	-24.34%
Youth Development Fees	29,000	40,000	11,000	37.93%
Youth Enrichment Fees	10,200	10,200	0	0.00%
Middle School Activities	30,000	30,000	0	0.00%
Extended Day Fees	1,321,000	1,547,000	226,000	17.11%
ECFE Fees	30,000	35,000	5,000	16.67%
Preschool Fees	268,000	325,000	57,000	21.27%
School Readiness Fees	0	0	0	0.00%
<b>Total Fees</b>	<b>\$ 1,857,563</b>	<b>\$ 2,153,263</b>	<b>\$ 295,700</b>	<b>15.92%</b>
<b>Other</b>				
Interest	\$ 1,600	\$ 3,000	\$ 1,400	87.50%
Miscellaneous	20,000	41,750	21,750	108.75%
Senior Gifts	9,600	10,000	400	4.17%
Senior Contributions	4,000	5,000	1,000	25.00%
ECFE Gifts	0	0	0	#DIV/0!
LCTS Grant	36,930	41,842	4,912	13.30%
<b>Total Other</b>	<b>\$ 72,130</b>	<b>\$ 101,592</b>	<b>\$ 29,462</b>	<b>40.85%</b>
<b>Total Revenue</b>	<b>\$ 4,507,634</b>	<b>\$ 4,955,275</b>	<b>\$ 447,641</b>	<b>9.93%</b>

Independent School District 197  
Expenditures By Program  
Community Education Fund

Program	2017-2018 Amended Budget	2018-2019 Projected	Dollar Change	Percent Change
PUBLIC SWIMMING	\$ 13,441	\$ 11,136	\$ (2,304)	-17.14%
YOUTH ATHLETICS	8,063	8,063	0	0.00%
COMMUNITY SERVICE	181,543	150,019	(31,524)	-17.36%
ADULT ENRICHMENT	106,820	94,433	(12,387)	-11.60%
SENIOR CITIZENS	145,695	144,072	(1,622)	-1.11%
FACILITY USE	32,424	79,330	46,906	144.66%
ADULTS WITH DISABILITIES	55,810	57,051	1,241	2.22%
YOUTH DEVELOPMENT	31,418	79,514	48,096	153.08%
YOUTH ENRICHMENT	33,773	22,546	(11,227)	-33.24%
MIDDLE SCHOOL ACTIVITIES	34,770	34,064	(706)	-2.03%
SCHOOL AGE CARE	985,025	1,072,184	87,160	8.85%
SCHOOL AGE CARE-DISABILITIES	454,939	578,404	123,465	27.14%
ENCORE	71,897	76,816	4,919	6.84%
SCHOOL AGE CARE-SUMMER SCHOOL	250,400	339,497	89,097	35.58%
ECFE	483,254	506,307	23,054	4.77%
PRESCHOOL	276,863	300,341	23,478	8.48%
PATHWAYS II SCHOLARSHIPS	78,759	91,115	12,356	15.69%
SCHOOL READINESS	254,545	240,447	(14,098)	-5.54%
PRESCHOOL SCREENING	33,127	34,875	1,748	5.28%
LCTS	36,930	41,842	4,912	13.30%
NON-PUBLIC	839,764	839,764	0	0.00%
TOTAL EXPENDITURES	<u>\$ 4,409,257</u>	<u>\$ 4,801,821</u>	<u>\$ 392,564</u>	<u>8.90%</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 2018-2019**

	<u>2017-2018 Amended Budget</u>	<u>2018-2019 Projected</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue:				
Local Property Taxes	\$ 7,386,069	\$ 7,064,074	\$ (321,995)	-4.36%
Interest	<u>9,000</u>	<u>20,000</u>	<u>11,000</u>	<u>122.22%</u>
Total Revenue	\$ 7,395,069	\$ 7,084,074	\$ (310,995)	-4.21%
Expenditures:				
Bond Principal	\$ 5,835,000	\$ 5,740,000	\$ (95,000)	-1.63%
Bond Interest	1,571,295	1,295,950	(275,345)	-17.52%
Other Debt Expense	<u>5,500</u>	<u>6,000</u>	<u>500</u>	<u>9.09%</u>
Total Expenditures	\$ 7,411,795	\$ 7,041,950	\$ (369,845)	-4.99%
Budget Difference	\$ (16,726)	\$ 42,124	\$ 58,850	351.85%
Beginning Restricted Fund Balance	<u>1,639,301</u>	<u>1,622,575</u>	<u>(16,726)</u>	<u>-1.02%</u>
Ending Restricted Fund Balance	<u>\$ 1,622,575</u>	<u>\$ 1,664,699</u>	<u>\$ 42,124</u>	<u>2.60%</u>