

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

**2017-2018  
BUDGET**

**July 1, 2017 – June 30, 2018**

**Administration**

Dr. Nancy Allen-Mastro  
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 2017-2018 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 2017-2018 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 2017-2018**

	<u>2016-2017</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	\$ 65,452,964	\$ 66,130,917	\$ 677,953	1.04%
Food Service Fund	2,768,050	2,833,960	65,910	2.38%
Community Service Fund	4,157,291	4,446,154	288,863	6.95%
Debt Service Fund	7,436,486	7,395,069	(41,417)	-0.56%
<b>Total</b>	<u>\$ 79,814,791</u>	<u>\$ 80,806,100</u>	<u>\$ 991,309</u>	<u>1.24%</u>
<b>Expenditures by Fund</b>				
General Fund	\$ 66,636,879	\$ 67,811,522	\$ 1,174,643	1.76%
Food Service Fund	2,766,837	2,832,534	65,697	2.37%
Community Service Fund	4,034,185	4,347,777	313,592	7.77%
Debt Service Fund	7,428,035	7,411,795	(16,240)	-0.22%
<b>Total</b>	<u>\$ 80,865,936</u>	<u>\$ 82,403,628</u>	<u>\$ 1,537,692</u>	<u>1.90%</u>
<b>Revenue less Expenditures by Fund</b>				
General Fund	\$ (1,183,915)	\$ (1,680,605)	\$ (496,690)	-41.95%
Food Service Fund	1,213	1,426	213	17.56%
Community Service Fund	123,106	98,377	(24,729)	-20.09%
Debt Service Fund	8,451	(16,726)	(25,177)	-297.92%
<b>Total</b>	<u>\$ (1,051,145)</u>	<u>\$ (1,597,528)</u>	<u>\$ (546,383)</u>	<u>-51.98%</u>
<b>Ending Fund Balance by Fund</b>				
General Fund	\$ 10,034,914	\$ 8,354,309	\$ (1,680,605)	-16.75%
Food Service Fund	66,561	67,987	1,426	2.14%
Community Service Fund	276,644	375,021	98,377	35.56%
Debt Service Fund	1,799,570	1,782,844	(16,726)	-0.93%
<b>Total</b>	<u>\$ 12,177,689</u>	<u>\$ 10,580,161</u>	<u>\$ (1,597,528)</u>	<u>-13.12%</u>

## **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 2017-2018**

## **INTRODUCTION**

The Budget Framework is used as a guiding document to build the fiscal year 2017-2018 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 2016-2017 are (5,441).
2. Projected Adjusted Pupil Units (APU) for 2017-2018 are (5,482).

## **FUNDING**

1. Levy revenue will be as adopted in December of 2016.
2. State funding for 2017-2018 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 2016-2017 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 2017-2018.
2. There will be no changes to transportation fees in 2017-2018. 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 2016-2017. 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 units estimated for 2017-2018.
4. Co-curricular allocation amounts for purchased services and supplies per pupil will remain the same as developed in 2016-2017. Henry Sibley purchased services and supplies for co-curricular programs will be allocated \$90 based on weighted February 1 pupil unit estimates for 2017-2018.
5. Staff allocations for budget development will be based on the February 1, 2017 projected enrollment for 2017-2018.
6. There will be no changes to staffing ratios in 2017-2018. 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****2017-2018****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 2017-2018**

	16-17 Amended Budget	17-18 Projected Budget	Dollar Change	Percent Change
Revenue	\$ 65,452,964	\$ 66,130,917	\$ 677,953	1.04%
Expenditures	66,636,879	67,811,522	1,174,643	1.76%
Budget Difference	(1,183,915)	(1,680,605)	(496,690)	-41.95%
Beginning Fund Balance	11,218,829	10,034,914	(1,183,915)	-10.55%
Ending Fund Balance	<u>\$ 10,034,914</u>	<u>\$ 8,354,309</u>	<u>\$ (1,680,605)</u>	<u>-16.75%</u>
Restricted - Health & Safety	\$ (111,932)	\$ (147,761)	\$ (35,829)	-32.01%
Restricted - L-T Fac. Maintenance	76,453	59,062	(17,391)	-22.75%
Restricted - Operating Capital	7,245	44,717	37,472	517.21%
Assigned	984,235	984,235	-	0.00%
Unassigned	9,078,913	7,414,056	(1,664,857)	-18.34%
Total Ending Fund Balance	<u>\$ 10,034,914</u>	<u>\$ 8,354,309</u>	<u>\$ (1,680,605)</u>	<u>-16.75%</u>

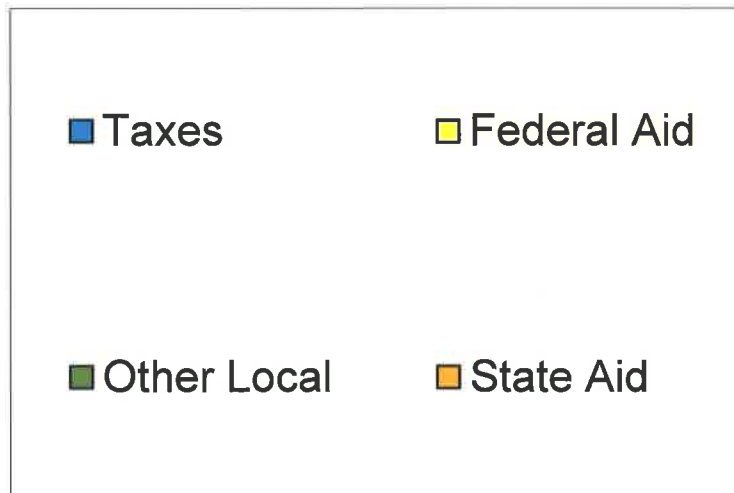
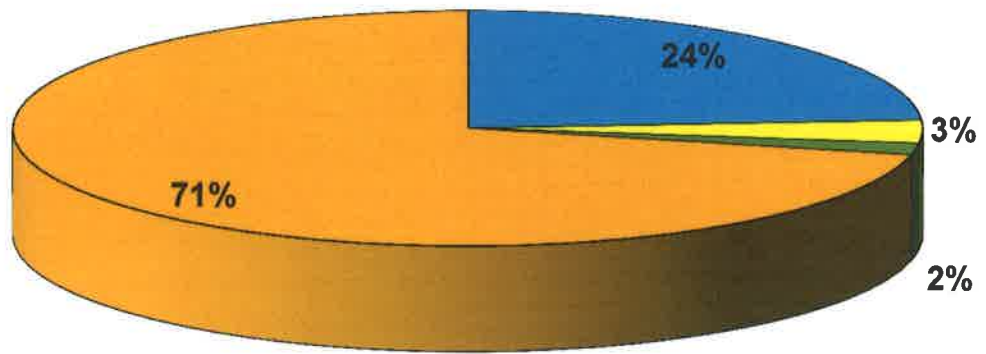
Independent School District 197  
Revenue  
General Fund 2017-2018

Description	Amount
Property Tax Levy	\$ 15,807,009
County Apportionment	100,000
P-Card Rebates	25,000
Fees/Admissions	560,000
Interest Earnings	30,500
Rent	180,500
Miscellaneous	240,500
General Education Aid	38,078,330
Supporting Our Students Grant	128,000
Indian Education Aid	31,000
ATPPS Aid (Q-comp)	838,916
ADSIS	249,677
Integration Aid	627,530
Federal	2,083,955
Non-Public Transportation	335,000
Special Education-Transportation	900,000
Special Education	5,900,000
Insurance Recovery	<u>15,000</u>
Total	<u><u>\$ 66,130,917</u></u>

INDEPENDENT SCHOOL DISTRICT 197  
REVENUE COMPARISON

GENERAL FUND	16-17 AMENDED BUDGET	17-18 PROJECTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
<b>STATE GENERAL EDUCATION</b>				
BASIC	\$ 33,008,217	\$ 33,922,089	\$ 913,872	2.77%
GIFTED & TALENTED	70,837	71,266	429	0.61%
EXTENDED TIME	537,285	537,285	0	0.00%
EQUITY ADJUSTMENT	604,514	478,644	(125,870)	-20.82%
CAPITAL EXPENDITURE-OPERATING	847,059	841,113	(5,946)	-0.70%
<b>SUBTOTAL</b>	<b>\$ 35,067,912</b>	<b>\$ 35,850,397</b>	<b>\$ 782,485</b>	<b>2.23%</b>
REFERENDUM	\$ 9,810,061	\$ 9,779,878	\$ (30,183)	-0.31%
CAPITAL PROJECT REFERENDUM	1,280,442	1,348,799	68,357	5.34%
COMPENSATORY	3,055,000	2,581,000	(474,000)	-15.52%
LEP AND LEP CONCENTRATION	370,000	375,000	5,000	1.35%
<b>TOTAL GENERAL EDUCATION</b>	<b>\$ 49,583,415</b>	<b>\$ 49,935,074</b>	<b>\$ 351,659</b>	<b>0.71%</b>
<b>STATE-CATEGORICAL</b>				
INTEGRATION	\$ 890,749	\$ 883,823	\$ (6,926)	-0.78%
RE-EMPLOYMENT FUND	36,612	56,090	19,478	53.20%
OTHER POST EMPLOYMENT BENEFITS (OPEB)	253,577	301,807	48,230	19.02%
LITERACY INCENTIVE AID	250,000	250,000	0	0.00%
SUPPORTING OUR STUDENTS GRANT	96,760	128,000	31,240	32.29%
INDIAN EDUCATION AID	31,000	31,000	0	0.00%
ATPPS (Q-comp) AID	1,308,339	1,284,308	(24,031)	-1.84%
ADSI	243,587	249,677	6,090	2.50%
SPECIAL EDUCATION	7,029,306	7,150,000	120,694	1.72%
SPECIAL EDUCATION-TUITION REDUCTION	(1,250,000)	(1,250,000)	0	0.00%
SPECIAL EDUCATION-TRANSPORTATION	900,000	900,000	0	0.00%
NON-PUBLIC TRANSPORTATION	335,000	335,000	0	0.00%
VOCATIONAL EDUCATION	81,352	70,552	(10,800)	-13.28%
SAFE SCHOOLS	278,212	284,627	6,415	2.31%
ABATEMENT	29,846	115,547	85,701	287.14%
HEALTH & SAFETY	223,722	(35,829)	(259,551)	-116.01%
DEFERRED MAINTENANCE	11,099	9,458	(1,641)	-14.79%
L-T FACILITIES MAINTENANCE	1,028,413	1,557,780	529,367	51.47%
BUILDING LEASES	582,456	742,088	159,632	27.41%
<b>TOTAL STATE-CATEGORICAL</b>	<b>\$ 12,360,030</b>	<b>\$ 13,063,928</b>	<b>\$ 703,898</b>	<b>5.69%</b>
<b>TOTAL STATE</b>	<b>\$ 61,943,445</b>	<b>\$ 62,999,002</b>	<b>\$ 1,055,557</b>	<b>1.70%</b>
<b>FEDERAL</b>	<b>\$ 2,516,119</b>	<b>\$ 2,083,955</b>	<b>\$ (432,164)</b>	<b>-17.18%</b>
<b>LOCAL</b>				
ALLOWANCE FOR UNCOLLECTABLE TAXES	\$ (4,900)	\$ (4,900)	\$ -	0.00%
MOBILE HOME LEVY & AID	1,360	1,360	0	0.00%
RENT	175,900	180,500	4,600	2.62%
STUDENT FEES/ADMISSIONS	543,000	560,000	17,000	3.13%
P-CARD REBATES	25,000	25,000	0	0.00%
INTEREST EARNINGS	20,000	30,500	10,500	52.50%
INSURANCE RECOVERY	10,000	15,000	5,000	50.00%
MISCELLANEOUS-TRANSPORTATION	65,000	80,000	15,000	23.08%
MISCELLANEOUS	158,040	160,500	2,460	1.56%
<b>TOTAL LOCAL</b>	<b>\$ 993,400</b>	<b>\$ 1,047,960</b>	<b>\$ 54,560</b>	<b>5.49%</b>
<b>TOTAL</b>	<b>\$ 65,452,964</b>	<b>\$ 66,130,917</b>	<b>\$ 677,953</b>	<b>1.04%</b>

# GENERAL FUND REVENUE



Program	2016-2017 Amended Budget	2017-2018 Projected	Dollar Change	Percent Change
<b>DISTRICT &amp; SCHOOL ADMINISTRATION</b>				
<b>School Board</b>				
Salaries and Wages	\$ 28,500	\$ 32,800	\$ 4,300	15.09%
Employee Benefits	2,180	2,509	329	15.09%
Purchased Services	35,160	12,160	(23,000)	-65.42%
Supplies and Materials	1,200	1,200	0	0.00%
Other Expense	26,000	26,000	0	0.00%
Total	\$ 93,040	\$ 74,669	\$ (18,371)	-19.75%
<b>Superintendent (2.00 FTE)</b>				
Salaries and Wages	\$ 263,885	\$ 270,642	\$ 6,757	2.56%
Employee Benefits	83,832	80,824	(3,008)	-3.59%
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	\$ 358,717	\$ 362,466	\$ 3,749	1.05%
<b>Instructional Administration (0.45 FTE)</b>				
Salaries and Wages	\$ 49,386	\$ 46,405	\$ (2,981)	-6.04%
Employee Benefits	14,254	10,570	(3,684)	-25.85%
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	\$ 72,140	\$ 65,475	\$ (6,665)	-9.24%
<b>School Building Administration (16.00 FTE)</b>				
Salaries and Wages	\$ 1,399,674	\$ 1,422,486	\$ 22,812	1.63%
Employee Benefits	475,312	478,712	3,400	0.72%
Purchased Services	33,565	33,815	250	0.74%
Supplies and Materials	23,728	24,178	450	1.90%
Capital Expenditures	2,500	2,500	0	0.00%
Other Expense	10,335	10,164	(171)	-1.65%
Total	\$ 1,945,114	\$ 1,971,855	\$ 26,741	1.37%
<b>Total District &amp; School Administration</b>	<b>\$ 2,469,011</b>	<b>\$ 2,474,465</b>	<b>\$ 5,454</b>	<b>0.22%</b>
<b>DISTRICT SUPPORT SERVICES</b>				
<b>Human Resources (4.10 FTE)</b>				
Salaries and Wages	\$ 358,611	\$ 359,391	\$ 780	0.22%
Employee Benefits	133,085	107,229	(25,856)	-19.43%
Purchased Services	121,196	143,196	22,000	18.15%
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	\$ 618,242	\$ 615,166	\$ (3,076)	-0.50%
<b>Community Relations (2.00 FTE)</b>				
Salaries and Wages	\$ 154,357	\$ 155,756	\$ 1,399	0.91%
Employee Benefits	46,566	46,790	224	0.48%
Purchased Services	42,839	42,839	0	0.00%
Supplies and Materials	500	500	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	700	700	0	0.00%
Total	\$ 244,962	\$ 246,585	\$ 1,623	0.66%

Program	2016-2017 Amended Budget	2017-2018 Projected	Dollar Change	Percent Change
<b>Business Support Services (3.31 FTE)</b>				
Salaries and Wages	\$ 273,372	\$ 283,275	\$ 9,903	3.62%
Employee Benefits	107,379	108,354	975	0.91%
Purchased Services	6,606	6,606	0	0.00%
Supplies and Materials	13,500	13,500	0	0.00%
Capital Expenditures	0	0	0	0.00%
Other Expense	(69,250)	(69,250)	0	0.00%
Total	\$ 331,607	\$ 342,485	\$ 10,878	3.28%
<b>Total District Support Services</b>	<b>\$ 1,194,811</b>	<b>\$ 1,204,236</b>	<b>\$ 9,425</b>	<b>0.79%</b>
<b>REGULAR INSTRUCTION</b>				
<b>K-12 Instruction (300.74 FTE)</b>				
Salaries and Wages	\$ 20,518,771	\$ 21,182,071	\$ 663,300	3.23%
Employee Benefits	7,355,709	7,616,458	260,749	3.54%
Purchased Services	1,436,599	1,610,961	174,362	12.14%
Supplies and Materials	865,373	727,639	(137,734)	-15.92%
Capital Expenditures	123,311	116,511	(6,800)	-5.51%
Other Expense	24,398	24,948	550	2.25%
Total	\$ 30,324,161	\$ 31,278,588	\$ 954,427	3.15%
<b>ALP Program (0.50 FTE)</b>				
Salaries and Wages	\$ 112,992	\$ 120,012	\$ 7,020	6.21%
Employee Benefits	27,330	29,378	2,048	7.49%
Supplies and Materials	1,400	1,400	0	0.00%
Total	\$ 141,722	\$ 150,790	\$ 9,068	6.40%
<b>Co-Curricular (1.50 FTE)</b>				
Salaries and Wages	\$ 656,690	\$ 655,177	\$ (1,513)	-0.23%
Employee Benefits	129,597	119,104	(10,493)	-8.10%
Purchased Services	204,547	211,047	6,500	3.18%
Supplies and Materials	30,921	36,935	6,014	19.45%
Capital Expenditures	0	0	0	0.00%
Other Expense	13,175	13,175	0	0.00%
Total	\$ 1,034,930	\$ 1,035,438	\$ 508	0.05%
<b>Total Regular Instruction</b>	<b>\$ 31,500,813</b>	<b>\$ 32,464,816</b>	<b>\$ 964,003</b>	<b>3.06%</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>				
<b>Career Vocational Education (1.80 FTE)</b>				
Salaries and Wages	\$ 135,245	\$ 140,778	\$ 5,533	4.09%
Employee Benefits	30,735	31,713	978	3.18%
Purchased Services	2,697	560	(2,137)	-79.24%
Supplies and Materials	11,011	8,345	(2,666)	-24.21%
Capital Expenditures	4,425	0	(4,425)	-100.00%
Other Expense	1,230	0	(1,230)	-100.00%
Total	\$ 185,343	\$ 181,396	\$ (3,947)	-2.13%
<b>Total Vocational Education Instruction</b>	<b>\$ 185,343</b>	<b>\$ 181,396</b>	<b>\$ (3,947)</b>	<b>-2.13%</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>				
<b>Special Education - District Wide (165.10 FTE)</b>				
Salaries and Wages	\$ 8,541,798	\$ 8,711,871	\$ 170,073	1.99%
Employee Benefits	3,189,408	3,278,330	88,922	2.79%
Purchased Services	497,697	458,300	(39,397)	-7.92%
Supplies and Materials	134,058	128,759	(5,299)	-3.95%
Capital Expenditures	12,500	12,500	0	0.00%
Other Expense	56,388	56,388	0	0.00%
Total	\$ 12,431,849	\$ 12,646,148	\$ 214,299	1.72%
<b>Total Special Education Instruction</b>	<b>\$ 12,431,849</b>	<b>\$ 12,646,148</b>	<b>\$ 214,299</b>	<b>1.72%</b>

Program	2016-2017 Amended Budget	2017-2018 Projected	Dollar Change	Percent Change
<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
<b>Instructional Support Staff (7.46 FTE)</b>				
Salaries and Wages	\$ 647,221	\$ 647,308	\$ 87	0.01%
Employee Benefits	204,435	177,503	(26,932)	-13.17%
Purchased Services	61,370	45,925	(15,445)	-25.17%
Supplies and Materials	2,450	1,250	(1,200)	-48.98%
Capital Expenditures	0	0	0	0.00%
Other Expense	5,520	5,600	80	1.45%
Total	\$ 920,996	\$ 877,586	\$ (43,410)	-4.71%
<b>Technology (17.00 FTE)</b>				
Salaries and Wages	\$ 888,370	\$ 869,379	\$ (18,991)	-2.14%
Employee Benefits	393,182	398,906	5,724	1.46%
Purchased Services	376,476	211,900	(164,576)	-43.71%
Supplies and Materials	0	0	0	0.00%
Capital Expenditures	1,425,783	1,425,783	0	0.00%
Total	\$ 3,083,811	\$ 2,905,968	\$ (177,843)	-5.77%
<b>Curriculum and Integration (10.04 FTE)</b>				
Salaries and Wages	\$ 869,203	\$ 938,790	\$ 69,587	8.01%
Employee Benefits	268,993	306,304	37,311	13.87%
Purchased Services	315,750	181,423	(134,327)	-42.54%
Supplies and Materials	283,623	343,232	59,609	21.02%
Capital Expenditures	75,600	15,600	(60,000)	-79.37%
Other Expense	12,474	9,360	(3,114)	-24.96%
Total	\$ 1,825,643	\$ 1,794,709	\$ (30,934)	-1.69%
<b>Educational Media (5.60 FTE)</b>				
Salaries and Wages	\$ 297,306	\$ 277,981	\$ (19,325)	-6.50%
Employee Benefits	82,021	78,060	(3,961)	-4.83%
Purchased Services	7,200	7,200	0	0.00%
Supplies and Materials	52,850	53,265	415	0.79%
Capital Expenditures	17,500	17,000	(500)	-2.86%
Total	\$ 456,877	\$ 433,506	\$ (23,371)	-5.12%
<b>Staff Development (1.30 FTE)</b>				
Salaries and Wages	\$ 395,796	\$ 280,226	\$ (115,570)	-29.20%
Employee Benefits	82,142	51,860	(30,282)	-36.87%
Purchased Services	239,011	83,844	(155,167)	-64.92%
Supplies and Materials	36,062	16,684	(19,378)	-53.74%
Capital Expenditures	10,000	3,000	(7,000)	-70.00%
Other Expense	1,500	1,000	(500)	-33.33%
Total	\$ 764,511	\$ 436,614	\$ (327,897)	-42.89%
<b>Total Instructional Support Services</b>	<b>\$ 7,051,838</b>	<b>\$ 6,448,383</b>	<b>\$ (603,455)</b>	<b>-8.56%</b>
<b>PUPIL SUPPORT SERVICES</b>				
<b>Counseling &amp; Guidance (19.65 FTE)</b>				
Salaries and Wages	\$ 1,142,208	\$ 1,123,541	\$ (18,667)	-1.63%
Employee Benefits	409,565	409,799	234	0.06%
Purchased Services	3,136	3,140	4	0.13%
Supplies and Materials	15,959	15,950	(9)	-0.06%
Total	\$ 1,570,868	\$ 1,552,430	\$ (18,438)	-1.17%
<b>Health Services (7.40 FTE)</b>				
Salaries and Wages	\$ 372,276	\$ 334,359	\$ (37,917)	-10.19%
Employee Benefits	161,055	148,576	(12,479)	-7.75%
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	\$ 537,931	\$ 487,535	\$ (50,396)	-9.37%

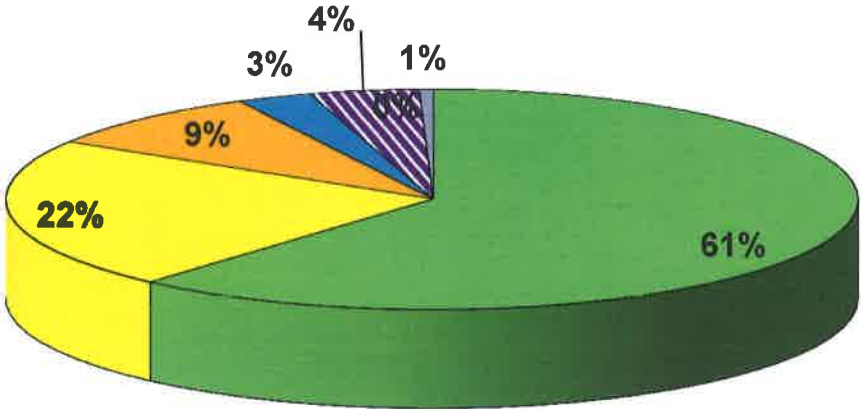


<b>Program</b>	<b>2016-2017 Amended Budget</b>	<b>2017-2018 Projected</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Transportation (46.85 FTE)</b>				
Salaries and Wages	\$ 1,674,729	\$ 1,685,160	\$ 10,431	0.62%
Employee Benefits	619,293	751,008	131,715	21.27%
Purchased Services	577,079	577,079	0	0.00%
Supplies and Materials	317,000	317,000	0	0.00%
Capital Expenditures	160,000	160,000	0	0.00%
Other Expense	500	500	0	0.00%
<b>Total</b>	<b>\$ 3,348,601</b>	<b>\$ 3,490,747</b>	<b>\$ 142,146</b>	<b>4.24%</b>
<b>Other Pupil Support (1.72 FTE)</b>				
Salaries and Wages	\$ 82,211	\$ 83,956	\$ 1,745	2.12%
Employee Benefits	19,669	30,072	10,403	52.89%
Purchased Services	166,848	189,688	22,840	13.69%
Supplies and Materials	9,240	0	(9,240)	-100.00%
<b>Total</b>	<b>\$ 277,968</b>	<b>\$ 303,716</b>	<b>\$ 25,748</b>	<b>9.26%</b>
<b>Total Pupil Support Services</b>	<b>\$ 5,735,368</b>	<b>\$ 5,834,428</b>	<b>\$ 99,060</b>	<b>1.73%</b>
<b>SITES AND BUILDINGS</b>				
<b>Operations and Maintenance (41.28 FTE)</b>				
Salaries and Wages	\$ 1,856,934	\$ 1,912,708	\$ 55,774	3.00%
Employee Benefits	719,909	766,701	46,792	6.50%
Purchased Services	1,008,093	1,028,095	20,002	1.98%
Supplies and Materials	217,725	219,725	2,000	0.92%
Capital Expenditures	175,000	0	(175,000)	-100.00%
Other Expense	100	100	0	0.00%
<b>Total</b>	<b>\$ 3,977,761</b>	<b>\$ 3,927,329</b>	<b>\$ (50,432)</b>	<b>-1.27%</b>
<b>Capital Facilities (2.39 FTE)</b>				
Salaries and Wages	\$ 159,576	\$ 161,521	\$ 1,945	1.22%
Employee Benefits	49,384	45,331	(4,053)	-8.21%
Purchased Services	1,058,618	1,096,595	37,977	3.59%
Supplies and Materials	0	0	0	0.00%
Capital Expenditures	548,413	1,052,780	504,367	91.97%
<b>Total</b>	<b>\$ 1,815,991</b>	<b>\$ 2,356,227</b>	<b>\$ 540,236</b>	<b>29.75%</b>
<b>Total Sites and Buildings</b>	<b>\$ 5,793,752</b>	<b>\$ 6,283,556</b>	<b>\$ 489,804</b>	<b>8.45%</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 (658.19 FTE)</b>	<b>\$ 66,636,879</b>	<b>\$ 67,811,522</b>	<b>\$ 1,174,643</b>	<b>1.76%</b>

Independent School District No. 197  
 Expenditure Budget Summary  
 General Fund

<u>Object Series</u>	<u>Fiscal Year 2016-17</u>	<u>Fiscal Year 2017-18</u>	<u>Change</u>	<u>% Change</u>
Salaries and Wages	\$ 40,879,111	\$ 41,695,593	\$ 816,482	2.00%
Employee Benefits	14,605,035	15,074,091	469,056	3.21%
Purchased Services	6,208,187	5,958,073	(250,114)	-4.03%
Supplies and Materials	2,027,600	1,920,562	(107,038)	-5.28%
Capital Expenditures	2,555,632	2,806,274	250,642	9.81%
Debt Service	-	-	-	0.00%
Other Expense	361,314	356,929	(4,385)	-1.21%
<b>Total</b>	<b>\$ 66,636,879</b>	<b>\$ 67,811,522</b>	<b>\$ 1,174,643</b>	<b>1.76%</b>

# GENERAL FUND EXPENSES BY OBJECT

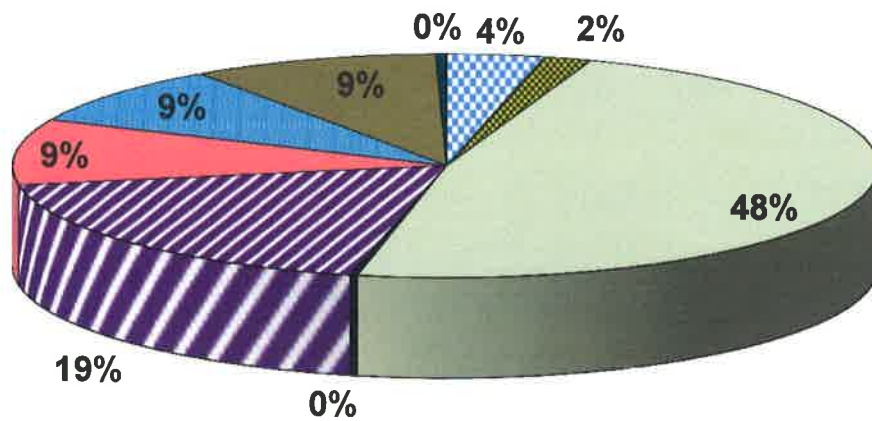


- Salaries and Wages
- Employee Benefits
- Purchased Services
- Supplies and Materials
- Capital Expenditures
- Debt Service
- Other Expense

Independent School District No. 197  
 Expenditure Budget Summary  
 General Fund

<u>Program Series</u>	<u>Fiscal Year 2016-17</u>	<u>Fiscal Year 2017-18</u>	<u>Change</u>	<u>% Change</u>
District & School Administration	\$ 2,469,011	\$ 2,474,465	\$ 5,454	0.22%
District Support Services	1,194,811	1,204,236	9,425	0.79%
Regular Instruction	31,500,813	32,464,816	964,003	3.06%
Vocational Education Instruction	185,343	181,396	(3,947)	-2.13%
Special Education Instruction	12,431,849	12,646,148	214,299	1.72%
Instructional Support Services	7,051,838	6,448,383	(603,455)	-8.56%
Pupil Support Services	5,735,368	5,834,428	99,060	1.73%
Sites and Buildings	5,793,752	6,283,556	489,804	8.45%
Fiscal and Other Fixed Costs	274,094	274,094	0	0.00%
<b>Total</b>	<b>\$ 66,636,879</b>	<b>\$ 67,811,522</b>	<b>\$ 1,174,643</b>	<b>1.76%</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 2017-2018

	<u>2016-2017</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:</b>				
Sales - Lunch, Breakfast & Adult	\$ 977,100	\$ 961,100	\$ (16,000)	-1.64%
Federal, State and Local Aid	1,626,550	1,666,860	40,310	2.48%
Commodities	164,400	206,000	41,600	25.30%
<b>Total Revenue</b>	<b>\$ 2,768,050</b>	<b>\$ 2,833,960</b>	<b>\$ 65,910</b>	<b>2.38%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 845,260	\$ 862,939	\$ 17,679	2.09%
Employee Benefits	367,457	370,610	3,153	0.86%
Purchased Services	251,625	254,125	2,500	0.99%
Supplies and Materials	1,278,795	1,319,560	40,765	3.19%
Capital Expenditures	22,500	24,000	1,500	6.67%
Other Expenditures	1,200	1,300	100	8.33%
<b>Total Expenditures</b>	<b>\$ 2,766,837</b>	<b>\$ 2,832,534</b>	<b>\$ 65,697</b>	<b>2.37%</b>
Budget Difference	\$ 1,213	\$ 1,426	\$ 213	17.54%
Beginning Restricted Fund Balance	65,348	66,561	1,213	1.86%
<b>Ending Restricted Fund Balance</b>	<b>\$ 66,561</b>	<b>\$ 67,987</b>	<b>\$ 1,426</b>	<b>2.14%</b>

## **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 2017-2018**

	2016-2017 <u>Amended Budget</u>	2017-2018 <u>Projected</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue:				
Property Taxes	\$ 966,076	\$ 1,128,722	\$ 162,646	16.84%
State Aid	1,381,544	1,387,739	6,195	0.45%
Fees	1,705,063	1,857,563	152,500	8.94%
Other	<u>104,608</u>	<u>72,130</u>	<u>(32,478)</u>	<u>-31.05%</u>
Total Revenue	\$ 4,157,291	\$ 4,446,154	\$ 288,863	6.95%
Expenditures				
Salaries and Wages	\$ 2,370,777	\$ 2,626,264	\$ 255,487	10.78%
Employee Benefits	742,794	832,567	89,773	12.09%
Purchased Services	541,193	491,750	(49,443)	-9.14%
Supplies and Materials	364,046	377,291	13,245	3.64%
Capital Expenditures	13,670	17,750	4,080	29.85%
Other Expenditures	<u>1,705</u>	<u>2,155</u>	<u>450</u>	<u>26.39%</u>
Total Expenditures	\$ 4,034,185	\$ 4,347,777	\$ 313,592	7.77%
Budget Difference	\$ 123,106	\$ 98,377	\$ (24,729)	-20.09%
Beginning Fund Balance	<u>153,538</u>	<u>276,644</u>	<u>123,106</u>	<u>80.18%</u>
Ending Fund Balance	<u>\$ 276,644</u>	<u>\$ 375,021</u>	<u>\$ 98,377</u>	<u>35.56%</u>
Restricted-Community Education	\$ 92,892	\$ 92,274	\$ (618)	-0.67%
Restricted-Early Childhood & Family Education	6,378	3,705	(2,673)	-41.91%
Restricted-Adult Education	15,831	10,366	(5,465)	-34.52%
Restricted-School Readiness	47,827	47,807	(20)	-0.04%
Unrestricted	<u>113,716</u>	<u>220,869</u>	<u>107,153</u>	<u>94.23%</u>
Total	<u>\$ 276,644</u>	<u>\$ 375,021</u>	<u>\$ 98,377</u>	<u>35.56%</u>

Independent School District 197  
Revenue By Program  
Community Education Fund

Description	2016-2017 Amended Budget	2017-2018 Projected	Dollar Change	Percent Change
<b>Property Taxes</b>				
General Community Ed.	\$ 232,825	\$ 242,595	\$ 9,770	4.20%
Adults with Disabilities	26,533	25,345	(1,188)	-4.48%
Youth Development	41,857	41,857	0	0.00%
Youth Enrichment	32,199	32,199	0	0.00%
Extended Day	420,684	566,209	145,525	34.59%
ECFE	211,978	220,517	8,539	4.03%
<b>Total Property Taxes</b>	<b>\$ 966,076</b>	<b>\$ 1,128,722</b>	<b>\$ 162,646</b>	<b>16.84%</b>
<b>State Aid</b>				
Adults with Disabilities	\$ 30,000	\$ 25,000	\$ (5,000)	-16.67%
ECFE	216,990	230,064	13,074	6.03%
School Readiness	255,471	254,525	(946)	-0.37%
Pathways II Scholarships	74,826	74,826	0	0.00%
Non-Public Textbooks	213,107	213,107	0	0.00%
Preschool Screening	25,973	25,040	(933)	-3.59%
Non-public Administration	25,924	25,924	0	0.00%
Non-Public Guidance	374,333	374,333	0	0.00%
Non-Public Health	164,920	164,920	0	0.00%
<b>Total State Aid</b>	<b>\$ 1,381,544</b>	<b>\$ 1,387,739</b>	<b>\$ 6,195</b>	<b>0.45%</b>
<b>Fees</b>				
Public Swimming	\$ 16,000	\$ 12,000	\$ (4,000)	-25.00%
Youth Athletic	8,063	8,063	0	0.00%
Adult Enrichment	35,000	35,000	0	0.00%
Senior Fees	52,000	53,500	1,500	2.88%
Facility Fees	43,800	60,800	17,000	38.81%
Youth Development Fees	29,000	29,000	0	0.00%
Youth Enrichment Fees	10,200	10,200	0	0.00%
Middle School Activities	30,000	30,000	0	0.00%
Extended Day Fees	1,190,000	1,321,000	131,000	11.01%
ECFE Fees	25,000	30,000	5,000	20.00%
Preschool Fees	266,000	268,000	2,000	0.75%
School Readiness Fees	0	0	0	0.00%
<b>Total Fees</b>	<b>\$ 1,705,063</b>	<b>\$ 1,857,563</b>	<b>\$ 152,500</b>	<b>8.94%</b>
<b>Other</b>				
Interest	\$ 600	\$ 1,600	\$ 1,000	166.67%
Miscellaneous	60,000	20,000	(40,000)	-66.67%
Senior Gifts	9,600	9,600	0	0.00%
Senior Contributions	5,500	4,000	(1,500)	-27.27%
ECFE Gifts	500	0	(500)	-100.00%
LCTS Grant	28,408	36,930	8,522	30.00%
<b>Total Other</b>	<b>\$ 104,608</b>	<b>\$ 72,130</b>	<b>\$ (32,478)</b>	<b>-31.05%</b>
<b>Total Revenue</b>	<b>\$ 4,157,291</b>	<b>\$ 4,446,154</b>	<b>\$ 288,863</b>	<b>6.95%</b>

Independent School District 197  
Expenditures By Program  
Community Education Fund

Program	2016-2017 Amended Budget	2017-2018 Projected	Dollar Change	Percent Change
PUBLIC SWIMMING	\$ 14,511	\$ 13,441	\$ (1,070)	-7.37%
YOUTH ATHLETICS	8,063	8,063	0	0.00%
COMMUNITY SERVICE	176,108	181,543	5,435	3.09%
ADULT ENRICHMENT	101,957	106,820	4,863	4.77%
SENIOR CITIZENS	132,773	145,695	12,922	9.73%
FACILITY USE	51,608	32,424	(19,183)	-37.17%
ADULTS WITH DISABILITIES	54,598	55,810	1,212	2.22%
YOUTH DEVELOPMENT	31,418	31,418	0	0.00%
YOUTH ENRICHMENT	33,414	33,773	359	1.07%
MIDDLE SCHOOL ACTIVITIES	34,241	34,770	529	1.54%
SCHOOL AGE CARE	895,398	985,025	89,627	10.01%
SCHOOL AGE CARE-DISABILITIES	360,442	454,939	94,497	26.22%
ENCORE	79,395	71,897	(7,498)	-9.44%
SCHOOL AGE CARE-SUMMER SCHOOL	220,937	250,400	29,463	13.34%
ECFE	451,563	483,254	31,691	7.02%
PRESCHOOL	256,009	276,863	20,854	8.15%
PATHWAYS II SCHOLARSHIPS	37,638	78,759	41,121	109.25%
SCHOOL READINESS	254,821	254,545	(276)	-0.11%
PRESCHOOL SCREENING	32,602	33,127	525	1.61%
LCTS	28,408	36,930	8,522	30.00%
NON-PUBLIC	778,284	778,284	0	0.00%
TOTAL EXPENDITURES	<u>\$ 4,034,185</u>	<u>\$ 4,347,777</u>	<u>\$ 313,592</u>	<u>7.77%</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 2017-2018**

	<u>2016-2017 Amended Budget</u>	<u>2017-2018 Projected</u>	<u>Dollar Change</u>	<u>Percent Change</u>
<b>Revenue:</b>				
Local Property Taxes	\$ 7,433,486	\$ 7,386,069	\$ (47,417)	-0.64%
Interest	3,000	9,000	6,000	200.00%
<b>Total Revenue</b>	<b>\$ 7,436,486</b>	<b>\$ 7,395,069</b>	<b>\$ (41,417)</b>	<b>-0.56%</b>
<b>Expenditures:</b>				
Bond Principal	\$ 5,590,000	\$ 5,835,000	\$ 245,000	4.38%
Bond Interest	1,833,385	1,571,295	(262,090)	-14.30%
Other Debt Expense	4,650	5,500	850	18.28%
<b>Total Expenditures</b>	<b>\$ 7,428,035</b>	<b>\$ 7,411,795</b>	<b>\$ (16,240)</b>	<b>-0.22%</b>
Budget Difference	\$ 8,451	\$ (16,726)	\$ (25,177)	-297.92%
Beginning Restricted Fund Balance	1,791,119	1,799,570	8,451	0.47%
<b>Ending Restricted Fund Balance</b>	<b>\$ 1,799,570</b>	<b>\$ 1,782,844</b>	<b>\$ (16,726)</b>	<b>-0.93%</b>