

ISD 709

DULUTH PUBLIC SCHOOLS

ADOPTED BUDGET

FY 2017

June 21, 2016

DULUTH PUBLIC SCHOOLS
ISD #709
FISCAL 2017 ADOPTED BUDGET SUMMARY

	Revenues	Expenditures	Transfers	Projected Excess (Deficit)
General Fund - Unrestricted	\$ 75,973,505	\$ 71,978,804	\$ (3,370,935)	\$ 623,766
General Fund - Restricted	16,924,468	16,924,468		-
Food Service Fund	3,740,000	4,113,837		(373,837)
Transportation Fund	5,817,082	6,546,886		(729,804)
Community Services Fund - Unrestricted	3,133,813	3,321,495		(187,682)
Community Services Fund - Restricted	3,986,848	3,986,848		-
Capital Fund	3,374,475	6,639,372	3,370,935	106,038
Building Construction Fund	-	1,547,187		(1,547,187)
Debt Service Fund	20,848,651	22,446,296		(1,597,645)
Internal Service Fund	825,000	754,000		71,000
Trust and Agency Fund	215,675	200,000		15,675
Student Activities	1,529,349	1,529,349		-
Total of All Funds	\$ 136,368,866	\$ 139,988,542	\$ -	\$ (3,619,676)

Independent School District 709
 Combined Revenues Expenditures - General Fund
 06/30/2017

	General					Student Activities	Total
	Unrestricted	Restricted	Transportation	Capital			
Revenues							
Local	\$ 11,858,907	\$ 486,677	\$ 5,000	\$ 1,082,148	\$ 1,529,349	\$ 14,962,081	
State	64,114,598	10,488,504	5,812,082	2,292,327	-	82,707,511	
Federal - received through MDE	-	5,814,287	-	-	-	5,814,287	
Federal - Direct	-	135,000	-	-	-	135,000	
Local Sales and Insurance Recovery	-	-	-	-	-	-	
Sale and conversion of assets	-	-	-	-	-	-	

Total Revenues	\$ 75,973,505	\$ 16,924,468	\$ 5,817,082	\$ 3,374,475	\$ 1,529,349	\$ 103,618,879
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Expenditures						
Administration	\$ 4,689,751	\$ -	\$ -	\$ -	\$ -	\$ 4,689,751
District Support Services	3,776,113	195,000	-	-	-	3,971,113
Elementary and Secondary Regular	27,838,273	11,710,059	-	-	1,529,349	41,077,681
Vocational Education	1,475,510	144,090	-	-	-	1,619,600
Special Education	19,003,712	2,565,180	-	-	-	21,568,892
Instructional Support Services	1,398,483	2,310,139	-	-	-	3,708,622
Pupil Support Services	2,002,313	-	6,546,886	-	-	8,549,199
Sites and Buildings	7,814,649	-	-	6,639,372	-	14,454,021
Fiscal and Other Fixed Costs Prog	3,980,000	-	-	-	-	3,980,000

Total Expenditures	\$ 71,978,804	\$ 16,924,468	\$ 6,546,886	\$ 6,639,372	\$ 1,529,349	\$ 103,618,879
Operating Excess (Deficit)	\$ 3,994,701	\$ -	\$ (729,804)	\$ (3,264,897)	\$ -	\$ -

Other Financing Sources (Uses)						
Transfer In						
Transfer Out	(3,370,935)	-	-	3,370,935	-	3,370,935
Projected Excess (Deficit) 06/30/16	(112,084)	-	(837,941)	721,954	-	(228,071)
Fund Balance 06/30/15	4,894,877	-	(2,095,748)	(1,312,659)	1,119,070	2,605,540

Fund Balance 06/30/17	\$ 5,406,559	\$ -	\$ (3,663,493)	\$ (484,667)	\$ 1,119,070	\$ 2,377,469
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Independent School District 709
 Combined Revenues Expenditures - Other Funds
 06/30/2017

	Food Service		Community Education		Total	Building Construction	Debt Service	Internal Service	Trust Agency
	Unrestricted	Restricted	Unrestricted	Restricted					
Revenues									
Local	\$ 5,000	\$ 2,634,007	\$ 80,500	\$ -	\$ 2,714,507	\$ -	\$ 17,655,434	\$ 825,000	\$ 215,675
State	166,000	499,806	1,809,277	-	2,309,083	-	2,260,641	-	-
Federal - received through MDE	2,371,000	-	163,000	-	163,000	-	-	-	-
Federal - Direct	-	-	1,934,071	-	1,934,071	-	932,576	-	-
Local Sales and Insurance Recovery	1,198,000	-	-	-	-	-	-	-	-
Total Revenues	\$ 3,740,000	\$ 3,133,813	\$ 3,986,848	\$ -	\$ 7,120,661	\$ -	\$ 20,848,651	\$ 825,000	\$ 215,675
Expenditures									
Community Education		\$ 3,321,495	\$ 3,986,848	\$ -	\$ 7,308,343				
Instructional Support Services						\$ 1,547,187			\$ 200,000
Pupil Support Services	\$ 4,113,837						\$ 22,446,296	\$ 754,000	
Sites and Buildings									
Fiscal and Other Fixed Costs Prog									
Total Expenditures	\$ 4,113,837	\$ 3,321,495	\$ 3,986,848	\$ -	\$ 7,308,343	\$ 1,547,187	\$ 22,446,296	\$ 754,000	\$ 200,000
Operating Excess (Deficit)	\$ (373,837)	\$ (187,682)	\$ -	\$ -	\$ (187,682)	\$ (1,547,187)	\$ (1,597,645)	\$ 71,000	\$ 15,675
Other Financing Sources (Uses)									
Transfer In									
Transfer Out									
Projected Excess (Deficit) 06/30/16	(300,523)	(307,220)	-	-	(307,220)	(4,050,952)	(1,848,805)	31,020	(9,850)
Fund Balance/Net Assets 06/30/15	1,025,104	1,108,189	-	-	1,108,189	5,598,139	50,259,059	75,142	1,816,016
Fund Balance/Net Assets 06/30/17	\$ 350,744	\$ 613,287	\$ -	\$ -	\$ 613,287	\$ -	\$ 46,812,609	\$ 177,162	\$ 1,821,841

Independent School District 709
General Fund - Unrestricted

	Proposed 06/30/17			Adopted 06/30/16			% Change	
	IFAS Pro	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 11,858,907	\$ 11,858,907	\$ 11,208,193	\$ 11,208,193	5.81%	
State			64,114,598	64,114,598	64,790,371	64,790,371	-1.04%	
Total Revenues			<u>\$ 75,973,505</u>	<u>\$ 75,973,505</u>	<u>\$ 75,998,564</u>	<u>\$ 75,998,564</u>	-0.03%	
Expenditures								
<u>Administration</u>								
School Board	010	\$ 58,214	\$ 82,460	\$ 140,674	\$ 58,195	\$ 82,640	\$ 140,835	-0.11%
Superintendent Office	020	291,257	40,400	331,657	298,219	46,414	344,633	-3.77%
School Operations Administration	030	833,708	279,000	1,112,708	1,003,922	470,380	1,474,302	-24.53%
School Administration	050	2,912,345	192,367	3,104,712	2,956,519	183,023	3,139,542	-1.11%
Total Administration		<u>\$ 4,095,524</u>	<u>\$ 594,227</u>	<u>\$ 4,689,751</u>	<u>\$ 4,316,855</u>	<u>\$ 782,457</u>	<u>\$ 5,099,312</u>	-8.03%
<u>District Support Services</u>								
Human Resources	105	\$ 709,072	\$ 227,000	\$ 936,072	\$ 562,475	\$ 190,000	\$ 752,475	24.40%
Public Relations	107		80,300	80,300		76,000	76,000	5.66%
Technology	108		700,000	700,000		635,000	635,000	10.24%
Business Services	110	1,999,503	60,238	2,059,741	2,080,806	315,715	2,396,521	-14.05%
Total District Support Services		<u>\$ 2,708,575</u>	<u>\$ 1,067,538</u>	<u>\$ 3,776,113</u>	<u>\$ 2,643,281</u>	<u>\$ 1,216,715</u>	<u>\$ 3,859,996</u>	-2.17%

Independent School District 709
General Fund - Unrestricted

Proposed
06/30/17

Adopted
06/30/16

Elementary and Secondary Regular Instruction	IFAS Pro	Proposed 06/30/17		Adopted 06/30/16		%		
		Salary & Benefits	Non-labor	Salary & Benefits	Non-labor			
			Total	Total	Total	Change		
Kindergarten	201	\$ 1,785,424	\$ -	\$ 1,785,424	\$ -	23.99%		
Elementary	203	12,095,100	85,736	12,180,836	12,523,167	-3.62%		
Secondary	211	1,337,258	326,828	1,664,086	1,277,528	10.35%		
Visual/Art	212	523,637	-	523,637	441,511	17.27%		
Business	215	123,769	-	123,769	191,961	-35.52%		
English	220	1,970,781	-	1,970,781	1,343,730	46.39%		
Foreign Language	230	894,944	-	894,944	892,621	0.09%		
Health, Physical Education	240	695,010	-	695,010	840,285	-17.97%		
Family Living	250	228,496	-	228,496	191,962	16.60%		
Industrial Education	255	199,934	-	199,934	201,560	-2.26%		
Math	256	1,961,260	-	1,961,260	1,766,046	10.93%		
Music	258	847,340	-	847,340	911,817	-7.83%		
Science	260	1,637,557	-	1,637,557	1,929,213	-15.34%		
Social Studies	270	1,875,574	-	1,875,574	1,785,242	5.00%		
Co-Curricular	291	367,359	56,000	423,359	440,173	-1.78%		
Co-Ed Athletics	292	80,791	48,960	129,751	80,791	526.67%		
Boys Athletics	294	177,220	158,200	335,420	177,220	146.58%		
Girls Athletics	296	162,812	109,006	271,818	162,812	321.14%		
Extra Curricular	298	89,277	-	89,277	89,279	266.64%		
Total Elem & Secondary Regular Instruction		\$ 27,053,543	\$ 784,730	\$ 27,838,273	\$ 26,686,911	\$ 784,048	\$ 27,470,959	1.34%

Independent School District 709
General Fund - Unrestricted

Proposed
06/30/17

Adopted
06/30/16

Vocational Education Instruction	IFAS Pro	Proposed 06/30/17		Total	Adopted 06/30/16		Total	%	Change
		Salary & Benefits	Non-labor		Salary & Benefits	Non-labor			
Agricultural	301	\$ 41,923	\$ 2,700	\$ 44,623	\$ 57,382	\$ 3,100	\$ 60,482	-26.22%	
Health Occupations	321	95,848	4,000	99,848	95,637	4,000	99,637	0.21%	
Office Education	341	134,187	500	134,687	134,687	-	-		
Industrial Education	361	394,877	14,350	409,227	248,656	15,500	264,156	54.92%	
Services	365	285,159	72,450	357,609	210,401	71,100	281,501	27.04%	
Special Needs	380	384,977	5,000	389,977	386,840	-	386,840	0.81%	
Diversified Occupations	371	38,339	1,200	39,539	-	-	-		
Total Vocational Education Instruction		\$ 1,375,310	\$ 100,200	\$ 1,475,510	\$ 998,916	\$ 93,700	\$ 1,092,616	35.04%	

Special Education Instruction

Special Education	400	\$ 228,702	\$ 360,620	\$ 589,322	\$ 206,278	\$ 364,500	\$ 570,778	3.25%	
Speech/Language Impaired	401	717,200	6,000	723,200	935,720	1,500	937,220	-22.84%	
Mild/Moderate Mentally Impaired	402	1,462,977	4,500	1,467,477	1,584,978	35,925	1,620,903	-9.47%	
Moderate/Severe Mentally Impaired	403	640,576	3,500	644,076	748,646	2,200	750,846	-14.22%	
Physically Impaired	404	189,890	500	190,390	233,473	350	233,823	-18.58%	
Deaf	405	904,485	24,200	928,685	963,055	22,825	975,880	-4.84%	
Visually Impaired	406	14,097	1,000	15,097	13,986	200	14,186	6.42%	
Specific Disability	407	2,429,969	1,000	2,430,969	2,580,538	18,600	2,599,138	-6.47%	
Emotional/Behavioral	408	4,685,109	25,000	4,710,109	3,922,213	90,000	4,012,213	17.39%	
Other Health Problems	410	7,276	10,000	17,276	-	-	-		
Autistic	411	1,962,469	10,500	1,972,969	2,100,623	32,800	2,133,423	-7.52%	
Early Childhood	412	1,599,817	43,700	1,643,517	1,069,515	27,500	1,097,015	49.82%	
Traumatic Brain Injury	414	29,015	-	29,015	-	-	-		
Severely Multiply Impaired	416	297,589	11,000	308,589	286,414	1,975	288,389	7.00%	
General Special Education	420	3,283,721	49,300	3,333,021	3,440,811	83,500	3,524,311	-5.43%	
Regular Homebound	431	-	-	-	-	-	-		
Total Special Education Instruction		\$ 18,452,892	\$ 550,820	\$ 19,003,712	\$ 18,076,250	\$ 681,875	\$ 18,758,125	1.31%	

Independent School District 709
General Fund - Unrestricted

	Proposed 06/30/17			Adopted 06/30/16			% Change	
	IFAS Pro	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
<u>Instructional Support Services</u>								
General Instructional Support	605	\$ 530,320	\$ -	\$ 530,320	\$ 752,845	\$ -	\$ 752,845	-29.56%
Educational Media	620	775,479	40,000	815,479	774,089	40,000	814,089	0.17%
Staff development	640	29,174	6,760	35,934	43,460	7,210	50,670	-29.08%
Instruction Related Technology	630	116	16,634	16,750	-	-	-	-
Total Instructional Support Services		\$ 1,335,089	\$ 63,394	\$ 1,398,483	\$ 1,570,394	\$ 47,210	\$ 1,617,604	-13.55%
<u>Pupil Support Services</u>								
Counseling and Guidance	710	\$ 969,178	\$ 223,915	\$ 1,193,093	\$ 996,456	\$ 215,220	\$ 1,211,676	-1.53%
Health Services	720	797,420	10,800	808,220	798,569	7,950	806,519	0.21%
Social Work Services	740	-	1,000	1,000	-	5,000	5,000	-80.00%
Total Pupil Support Services		\$ 1,766,598	\$ 235,715	\$ 2,002,313	\$ 1,795,025	\$ 228,170	\$ 2,023,195	-1.03%
<u>Sites and Buildings</u>								
Operations	805	\$ 3,444,394	\$ 2,674,513	\$ 6,118,907	\$ 3,523,123	\$ 2,633,888	\$ 6,157,011	-0.62%
Maintenance	810	1,017,542	678,200	1,695,742	1,060,807	675,500	1,736,307	-2.34%
Lease Purchase	850	-	-	-	-	-	-	-
Total Sites and Buildings		\$ 4,461,936	\$ 3,352,713	\$ 7,814,649	\$ 4,583,930	\$ 3,309,388	\$ 7,893,318	-1.00%

Independent School District 709
General Fund - Unrestricted

	Proposed 06/30/17			Adopted 06/30/16			%	Change
	IFAS Pro	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		

Short Term Debt (Nonbonded Obligations)	920		-	-	20,000		20,000	-100.00%
Employee Benefits (Employee Benefits)	930	3,400,000	-	3,400,000	20,000	3,400,000	3,400,000	0.00%
Insurance	940	580,000	580,000	580,000	580,000	580,000	580,000	0.00%

Fiscal and Other Fixed Cost Programs													
Total Fiscal and Other Fixed Cost Programs	\$	3,400,000	\$	580,000	\$	3,980,000	\$	3,400,000	\$	600,000	\$	4,000,000	-0.50%
Total Operating Expenses	\$	64,649,467	\$	7,329,337	\$	71,978,804	\$	64,071,562	\$	7,743,563	\$	71,815,125	0.23%
Operating Excess (Deficit)				\$	3,994,701		\$	(3,370,935)		\$	4,183,439	(4,183,439)	-4.51%
Transfer out								\$				(99.13%)	-
Excess (Deficit)					\$	623,766						-	-

Independent School District 709
General Fund - Restricted

	IFAS Pro	Proposed 06/30/17			Adopted 06/30/16			%
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local		\$	486,677	\$	486,660	\$	486,660	0.00%
State			10,488,504		11,457,372		11,457,372	-8.46%
Federal - Received through MDE			5,814,287		6,273,584		6,273,584	-7.32%
Federal - Direct			135,000		135,000		135,000	
Total Revenues		\$	16,924,468	\$	18,352,616	\$	18,352,616	(0.08)
Expenditures								
<u>Administration</u>								
Curriculum	035		\$		\$		\$	
Total Administration		\$	-	\$	-	\$	-	
Administrative Technology Service	108	47,826	147,174	195,000	59,176	140,824	200,000	-2.50%
Total District Support Services		\$	47,826	\$	147,174	\$	195,000	
<u>Elementary and Secondary Regular Instruction</u>								
Kindergarten	201	\$	1,248,000	\$	-	\$	1,248,000	-7.14%
Elementary	203		2,908,132		1,344,000		2,709,320	13.24%
Title II	204		434,644		2,470,421		2,709,320	-1.33%
Secondary	211		3,210,209		440,844		557,000	-25.43%
Title I	216		2,434,086		4,409,701		4,522,996	0.77%
Gifted and Talented	218		111,539		2,442,102		3,006,900	
English Second Language	219		229,000		111,512		117,294	-19.93%
Social Studies	270		96,000		286,000		286,000	0.00%
Total Elementary and Secondary Regular In.		\$	10,671,610	\$	11,600,580	\$	12,639,510	-7.35%

Independent School District 709
General Fund - Restricted

	IFAS Pro	Proposed 06/30/17			Adopted 06/30/16			Change %
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Vocational Education Instruction</u>								
Special Needs	380	\$ 36,017	\$ 108,073	\$ 144,090	\$ 39,000	\$ 93,000	\$ 132,000	9.16%
Total Vocational Education Instruction		\$ 36,017	\$ 108,073	\$ 144,090	\$ 39,000	\$ 93,000	\$ 132,000	9.16%
<u>Special Education Instruction</u>								
Speech/Language Impaired	401	\$ 75,000	\$ 12,300	\$ 87,300	\$ 100,000	\$ 19,100	\$ 119,100	-26.70%
Mild/Moderate Mentally Impaired	402	242,790	16,076	258,866	279,056	18,400	297,456	-12.97%
Moderate/Severe Mentally Impaired	403	162,480	7,200	169,680	202,345	10,600	212,945	-20.32%
Physically Impaired	404	-	108	108	-	105	105	2.86%
Deaf	405	100,000	11,500	111,500	100,000	27,400	127,400	-12.48%
Specific Disability	407	302,430	15,588	318,018	294,672	10,500	305,172	4.21%
Emotional/Behavioral	408	296,973	15,416	312,389	266,785	9,700	276,485	12.99%
Autistic	411	90,365	8,850	99,215	300,000	22,600	322,600	-69.25%
Early Childhood	412	223,878	35,781	259,659	223,989	53,020	277,009	-6.26%
Severely Multiply Impaired	416	1,166	500	1,666	-	3,000	3,000	-4.78%
General Special Education	420	644,129	102,650	746,779	706,980	77,300	784,280	0.00%
Students with Disabilities	422	185,160	14,840	200,000	173,246	26,754	200,000	0.00%
Total Special Education Instruction		\$ 2,324,371	\$ 240,809	\$ 2,565,180	\$ 2,647,073	\$ 278,479	\$ 2,925,552	-12.32%

Independent School District 709
General Fund - Restricted

IFAS Pro	Proposed 06/30/17			Adopted 06/30/16			%	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
Instructional Support	605	\$ 1,097,104	\$ 56,307	\$ 1,153,411	\$ 1,045,895	\$ 108,176	\$ 1,154,071	-0.06%
Curriculum Development	610	340,688	609,312	950,000	816,229	237,254	1,053,483	-9.82%
Staff Development	640	66,608	140,120	206,728	96,123	151,877	248,000	-16.64%
Total Instructional Support Services		\$ 1,504,400	\$ 805,739	\$ 2,310,139	\$ 1,958,247	\$ 497,307	\$ 2,455,554	-5.92%
Total Expenditures		\$ 14,584,224	\$ 2,340,244	\$ 16,924,468	\$ 16,304,076	\$ 2,048,540	\$ 18,352,616	-7.78%
Operating Excess (Deficit)				\$ -			\$ -	-

**Independent School District 709
Food Service Fund**

	Proposed 06/30/17			Adopted 06/30/16			% Change	
	IFAS Pro	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 5,000	\$ 5,000		\$ 13,800	\$ 13,800	-63.77%
State			166,000	166,000		156,000	156,000	6.41%
Federal - Received through MDE			2,371,000	2,371,000		2,264,312	2,264,312	4.71%
Local Sales and Insurance Recovery			1,198,000	1,198,000		1,205,500	1,205,500	-0.62%
Total Revenues			<u>\$ 3,740,000</u>	<u>\$ 3,740,000</u>		<u>\$ 3,639,612</u>	<u>\$ 3,639,612</u>	2.76%
Expenditures								
<u>Pupil Support Services</u>								
Food services	770	\$ 1,641,531	\$ 2,472,306	\$ 4,113,837	\$ 1,583,644	\$ 2,317,986	\$ 3,901,630	5.44%
Total Expenditures		<u>\$ 1,641,531</u>	<u>\$ 2,472,306</u>	<u>\$ 4,113,837</u>	<u>\$ 1,583,644</u>	<u>\$ 2,317,986</u>	<u>\$ 3,901,630</u>	5.44%
Operating Excess (Deficit)				<u>\$ (373,837)</u>			<u>\$ (262,018.00)</u>	

Independent School District 709
Transportation Fund

	Proposed 06/30/17			Adopted 06/30/16			% Change	
	IFAS Pro	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	Total		
Revenues								
Local			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%	
State			5,812,082	5,674,721	5,674,721	5,674,721	2.42%	
Local Sales and Insurance Recovery			-	-	-	-		
Total Revenues			<u>\$ 5,817,082</u>	<u>\$ 5,679,721</u>	<u>\$ 5,679,721</u>	<u>\$ 5,679,721</u>	2.42%	
Expenditures								
<u>Pupil Support Services</u>								
Pupil Transportation	760	\$ 2,096,136	\$ 4,450,750	\$ 6,546,886	\$ 1,929,362	\$ 4,588,300	\$ 6,517,662	0.45%
Total Pupil Support Services		<u>\$ 2,096,136</u>	<u>\$ 4,450,750</u>	<u>\$ 6,546,886</u>	<u>\$ 1,929,362</u>	<u>\$ 4,588,300</u>	<u>\$ 6,517,662</u>	0.45%
Total Expenditures		<u>\$ 2,096,136</u>	<u>\$ 4,450,750</u>	<u>\$ 6,546,886</u>	<u>\$ 1,929,362</u>	<u>\$ 4,588,300</u>	<u>\$ 6,517,662</u>	0.45%
Operating Excess (Deficit)			<u>\$ (729,804)</u>			<u>\$ (837,941)</u>	-12.91%	

Independent School District 709
Community Education Unrestricted

Revenues	IFAS Pro	Proposed 06/30/17		Adopted 06/30/16		Change %
		Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	
Local			\$ 2,634,007	\$ 2,651,284	\$ 464,801	-0.65%
State			499,806	464,801		7.53%
Total Revenues			\$ 3,133,813	\$ 3,116,085		0.57%

Community Education and Services

General Community Education	505	\$ 586,594	\$ 390,809	\$ 977,403	\$ 648,861	\$ 384,570	\$ 1,033,431	-5.42%
Adults with Disabilities	510	55,136	2,914	58,050	54,720	2,849	57,569	0.84%
School-Age Care	570	474,920	895,950	1,370,870	484,133	907,150	1,391,283	-1.47%
Early Childhood and Family Education	580	755,580	66,228	821,808	723,568	70,467	794,035	3.50%
Youth Development/MN Youth Alliance	585	70,156	23,208	93,364	70,593	22,771	93,364	0.00%
Other Community Programs	590	-	-	-	52,921	400	53,321	-100.00%

Total Expenditures		\$ 1,942,386	\$ 1,379,109	\$ 3,321,495	\$ 2,034,796	\$ 1,388,207	\$ 3,423,003	-2.97%
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Operating Excess (Deficit)				\$ (187,682)			\$ (306,918)	
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Independent School District 709
Community Education - Restricted

	Proposed 06/30/17			Adopted 06/30/16			% Change	
	IFAS Pro	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 80,500	\$ 80,500		\$ 67,000	\$ 67,000	20.15%
State			1,809,277	1,809,277		1,446,784	1,446,784	25.06%
Federal - Received through MDE			163,000	163,000		162,000	162,000	0.62%
Federal - Direct			1,934,071	1,934,071		1,772,625	1,772,625	9.11%
Total Revenues			<u>\$ 3,986,848</u>	<u>\$ 3,986,848</u>		<u>\$ 3,448,409</u>	<u>\$ 3,448,409</u>	15.61%
Community Education and Services								
Adult Basic and Continuing Education	520	\$ 367,594	\$ 61,837	\$ 429,431	\$ 323,470	\$ 81,461	\$ 404,931	6.05%
Preschool Instructional (Headstart)	579	2,093,925	235,416	2,329,341	1,970,891	197,004	2,167,895	7.45%
Prekindergarten	581	111,409	38,591	150,000	111,409	38,591	150,000	0.00%
School Readiness	582	603,860	82,400	686,260	311,811	43,115	354,926	93.35%
Preschool Screening	583	47,000	3,000	50,000	37,000	3,000	40,000	25.00%
Non Public Aid	590	193,894	147,922	341,816	167,781	162,876	330,657	3.37%
Total Expenditures		<u>\$ 3,417,682</u>	<u>\$ 569,166</u>	<u>\$ 3,986,848</u>	<u>\$ 2,922,362</u>	<u>\$ 526,047</u>	<u>\$ 3,448,409</u>	15.61%
Operating Excess (Deficit)				<u>\$ -</u>			<u>\$ -</u>	0.00%

Independent School District 709
Capital Fund

	Proposed 06/30/17			Adopted 06/30/16			% Change	
	IFAS Pro	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local		\$ 1,082,148	\$ 1,082,148	\$ 1,044,947	\$ 972,441	\$ 1,044,947	3.56%	
State		2,292,327	2,292,327	2,292,327	2,292,327	2,292,327	135.73%	
Total Revenues		<u>\$ 3,374,475</u>	<u>\$ 3,374,475</u>	<u>\$ 2,017,388</u>	<u>\$ 2,017,388</u>	<u>\$ 2,017,388</u>	67.27%	
Expenditures								
Administration								
School Operations Administration	030	\$ 470,000	\$ 470,000	\$ 442,033	\$ 442,033	\$ 442,033	6.33%	
Total Administration		<u>\$ 470,000</u>	<u>\$ 470,000</u>	<u>\$ 442,033</u>	<u>\$ 442,033</u>	<u>\$ 442,033</u>		
District Support Services								
Management Info Systems	108	\$ 945,673	\$ 300,000	\$ 1,245,673	\$ 927,613	\$ 300,000	\$ 1,227,613	1.47%
Business Services	110	10,779	10,779	10,779	262,742	-	262,742	#DIV/0!
Management Info Systems	630	90,428	90,428	90,428	262,742	262,742	262,742	
Total District Support Services		<u>\$ 1,036,101</u>	<u>\$ 310,779</u>	<u>\$ 1,346,880</u>	<u>\$ 1,190,355</u>	<u>\$ 300,000</u>	<u>\$ 1,490,355</u>	-9.63%
Sites and Buildings								
Operations	805	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	-58.82%
Maintenance	810	35,000	35,000	35,000	85,000	85,000	85,000	-0.53%
Capital Facilities	850	3,370,935	3,370,935	3,370,935	3,388,785	3,388,785	3,388,785	#DIV/0!
Health and Safety/LTFM	865	106,038	1,280,519	1,386,557	-	-	-	
Total Sites and Buildings		<u>\$ 106,038</u>	<u>\$ 4,716,454</u>	<u>\$ 4,822,492</u>	<u>\$ -</u>	<u>\$ 3,473,785</u>	<u>\$ 3,473,785</u>	38.83%
Total Capital Expenditures		<u>\$ 1,142,139</u>	<u>\$ 5,497,233</u>	<u>\$ 6,639,372</u>	<u>\$ 1,190,355</u>	<u>\$ 4,215,818</u>	<u>\$ 5,406,173</u>	22.81%
Operating Excess (Deficit)								
Transfer In						3,370,935	4,183,439	
Transfer Out								
Projected Excess (Deficit)						<u>\$ 106,038</u>	<u>\$ 794,654</u>	

Independent School District 709
Building Construction Fund

	Proposed 06/30/17			Adopted 06/30/16			% Change	
	IFAS Pro	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local		\$ -	\$ -	\$ -	\$ 1,018,493	\$ 1,018,493	-100.00%	
State					168,064	168,064	-100.00%	
Total Revenues		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,186,557</u>	<u>\$ 1,186,557</u>	-100.00%	
Expenditures								
<u>Sites and Buildings</u>								
Capital Facilities	850	\$ -	\$ 1,547,187	\$ 1,547,187	\$ 110,488	\$ 5,127,021	\$ 5,237,509	-70.46%
Total Expenditures		<u>\$ -</u>	<u>\$ 1,547,187</u>	<u>\$ 1,547,187</u>	<u>\$ 110,488</u>	<u>\$ 5,127,021</u>	<u>\$ 5,237,509</u>	-70.46%
Operating Excess (Deficit)				<u>\$ (1,547,187)</u>		<u>\$ (4,050,952)</u>		

Please note Alternative Facilities ends 6/30/2016.
Beginning FY 2017 it is Long Term Facilities
Maintenance (LTFM) and is found in Fund 5.

Independent School District 709
Debt Service Fund

	Proposed 06/30/17			Adopted 06/30/16			Change %
	IFAS Pro	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	
Revenues							
Local							
State							
Federal - Direct							
Total Revenues							
Expenditures							
Fiscal and Other Fixed Cost Programs							
Retirement of Long-Term Debt	910						
Total Expenditures							
Operating Excess (Deficit)							
Transfer In							
Projected Excess (Deficit)							

Independent School District 709
Internal Service Fund

	Proposed 06/30/17			Adopted 06/30/16			%	
	IFAS Pro	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local		\$ 825,000	\$ 825,000	\$ 825,000	\$ 785,020	\$ 785,020	5.09%	
Total Revenues		<u>\$ 825,000</u>	<u>\$ 825,000</u>	<u>\$ 825,000</u>	<u>\$ 785,020</u>	<u>\$ 785,020</u>		
Expenditures								
<u>Fiscal and Other Fixed Cost Programs</u>								
Unallocated		\$ 700,000	\$ 54,000	\$ 754,000	\$ 690,000	\$ 54,000	\$ 744,000	1.34%
Total Expenditures		<u>\$ 700,000</u>	<u>\$ 54,000</u>	<u>\$ 754,000</u>	<u>\$ 690,000</u>	<u>\$ 54,000</u>	<u>\$ 744,000</u>	1.34%
Operating Excess (Deficit)			\$ 71,000		\$ 41,020		\$ 41,020	73.09%
Transfer In								
Projected Excess (Deficit)			<u>\$ 71,000</u>		<u>\$ 41,020</u>		<u>\$ 41,020</u>	

Independent School District 709
Trust and Agency Fund

	Proposed 06/30/17			Adopted 06/30/16			%
	IFAS Pro	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	Total	
Revenues							
Local			\$ 215,675		\$ 190,150	\$ 190,150	13.42%
Total Revenues			<u>\$ 215,675</u>		<u>\$ 190,150</u>	<u>\$ 190,150</u>	13.42%
Expenditures							
<u>Pupil Support Services</u>							
Retirees' Trust	203	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	0.00%
Total Expenditures		<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	0.00%
Operating Excess (Deficit)			<u>\$ 15,675</u>		<u>\$ (9,850)</u>		-259.14%

Independent School District 709
Student Activities Fund

	Proposed 06/30/17			Adopted 06/30/16			% Change
	IFAS Pro	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	Total	
Revenues							
Local			\$ 1,529,349			\$ 1,362,224	12.27%
Total Revenues			<u>\$ 1,529,349</u>			<u>\$ 1,362,224</u>	12.27%
Expenditures							
<u>Elementary and Secondary Regular Instruction</u>							
Elementary	203	\$ 168,477	\$ 168,477	\$ -	\$ 135,512	\$ 135,512	24.33%
Co-Curricular Activity	291	965,168	965,168	-	878,906	878,906	9.81%
Boys Athletic	294	99,634	99,634	-	93,568	93,568	6.48%
Girls Athletic	296	76,627	76,627	-	66,486	66,486	15.25%
Extra-Curricular Activity	298	219,443	219,443	-	187,752	187,752	16.88%
Total Expenditures		<u>\$ 1,529,349</u>	<u>\$ 1,529,349</u>	<u>\$ -</u>	<u>\$ 1,362,224</u>	<u>\$ 1,362,224</u>	12.27%
Operating Excess (Deficit)			<u>\$ -</u>			<u>\$ -</u>	-