

ISD 709

DULUTH PUBLIC SCHOOLS

ADOPTED BUDGET

FY2018-19

June 28, 2018

**DULUTH PUBLIC SCHOOLS
 ISD #709
 FISCAL 2019 ADOPTED BUDGET SUMMARY**

| | Revenues | Expenditures | Transfers | Projected Excess (Deficit) |
|--|-----------------------|-----------------------|----------------|----------------------------------|
| General Fund - Unrestricted | \$ 78,621,543 | \$ 75,058,963 | \$ (3,370,435) | \$ 192,145 |
| General Fund - Restricted | 17,718,761 | 17,718,761 | | - |
| Food Service Fund | 4,102,500 | 4,182,661 | | (80,161) |
| Transportation Fund | 5,952,834 | 6,024,912 | | (72,078) |
| Community Services Fund - Unrestricted | 3,207,393 | 3,478,878 | | (271,485) |
| Community Services Fund - Restricted | 4,195,306 | 4,195,306 | | - |
| Capital Fund | 4,694,192 | 8,064,627 | 3,370,435 | - |
| Building Construction Fund | - | - | | - |
| Debt Service Fund | 22,306,905 | 105,560,113 | - | (83,253,208) |
| Internal Service Fund | 840,000 | 819,000 | | 21,000 |
| Trust and Agency Fund | 262,450 | 250,000 | | 12,450 |
| Student Activities | 1,496,993 | 1,496,993 | | - |
| Total of All Funds | \$ 143,398,877 | \$ 226,850,214 | \$ - | \$ (83,451,337) |

Independent School District 709
 Combined Revenues Expenditures - General Fund
 06/30/2019

| | General | | Transportation | Capital | Student Activities | Total |
|---------------------------------------|----------------------|----------------------|-----------------------|-----------------------|---------------------|-----------------------|
| | Unrestricted | Restricted | | | | |
| Revenues | | | | | | |
| Local | \$ 10,882,721 | \$ 1,330,786 | \$ 5,000 | \$ 3,533,969 | \$ 1,496,993 | \$ 17,249,469 |
| State | 67,738,822 | 10,764,544 | 5,947,834 | 1,160,223 | - | 85,611,423 |
| Federal - received through MDE | - | 5,488,431 | - | - | - | 5,488,431 |
| Federal - Direct | - | 135,000 | - | - | - | 135,000 |
| Local Sales and Insurance Recovery | - | - | - | - | - | - |
| Sale of Bonds | - | - | - | - | - | - |
| Total Revenues | \$ 78,621,543 | \$ 17,718,761 | \$ 5,952,834 | \$ 4,694,192 | \$ 1,496,993 | \$ 108,484,323 |
| Expenditures | | | | | | |
| Administration | \$ 4,885,552 | \$ - | \$ - | \$ 410,000 | \$ - | \$ 5,295,552 |
| District Support Services | 3,899,994 | 150,000 | - | 1,411,726 | - | 5,461,720 |
| Elementary and Secondary Regular | 30,362,497 | 12,131,323 | - | - | 1,496,993 | 43,990,813 |
| Vocational Education | 1,569,790 | 131,551 | - | - | - | 1,701,341 |
| Special Education | 20,296,764 | 2,861,251 | - | - | - | 23,158,015 |
| Instructional Support Services | 1,446,097 | 2,444,636 | - | - | - | 3,890,733 |
| Pupil Support Services | 2,022,783 | - | 6,024,912 | - | - | 8,047,695 |
| Sites and Buildings | 7,095,486 | - | - | 6,242,901 | - | 13,338,387 |
| Fiscal and Other Fixed Costs Prog | 3,480,000 | - | - | - | - | 3,480,000 |
| Total Expenditures | \$ 75,058,963 | \$ 17,718,761 | 6,024,912 | \$ 8,064,627 | \$ 1,496,993 | \$ 108,364,256 |
| Operating Excess (Deficit) | \$ 3,562,580 | \$ - | \$ (72,078) | \$ (3,370,435) | \$ - | \$ 120,067 |
| Other Financing Sources (Uses) | | | | | | |
| Transfer In | - | - | - | 3,370,435 | - | 3,370,435 |
| Transfer Out | (3,370,435) | - | - | - | - | (3,370,435) |
| Projected Excess (Deficit) 06/30/18 | \$ (194,393) | \$ 317,349 | \$ (438,072) | \$ 316,554 | \$ - | \$ 1,438 |
| Fund Balance 06/30/17 | 166,526 | 418,000 | (2,163,115) | 665,918 | 1,024,089 | 111,418 |
| Fund Balance 06/30/19 | \$ 164,278 | \$ 735,349 | \$ (2,673,265) | \$ 982,472 | \$ 1,024,089 | \$ 232,923 |

Independent School District 709
 Combined Revenues Expenditures - Other Funds
 06/30/2019

| | Food Service | Community Education | | | Building Construction | Debt Service | Dental Insurance | Fed Severance Trust |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------|------------------------|-------------------|---------------------|
| | | Unrestricted | Restricted | Total | | | | |
| Revenues | | | | | | | | |
| Local | \$ 6,000 | \$ 2,645,004 | \$ 115,200 | \$ 2,760,204 | \$ - | \$ 20,695,885 | \$ 840,000 | \$ 262,450 |
| State | 220,000 | 562,389 | 1,986,148 | 2,548,537 | - | 777,063 | - | - |
| Federal - received through MDE | 2,617,000 | - | 65,000 | 65,000 | - | - | - | - |
| Federal - Direct | - | - | 2,028,958 | 2,028,958 | - | 833,957 | - | - |
| Local Sales and Insurance Recovery | 1,259,500 | - | - | - | - | - | - | - |
| Total Revenues | \$ 4,102,500 | \$ 3,207,393 | \$ 4,195,306 | \$ 7,402,699 | \$ - | \$ 22,306,905 | \$ 840,000 | \$ 262,450 |
| Expenditures | | | | | | | | |
| Community Education | | \$ 3,478,878 | \$ 4,195,306 | \$ 7,674,184 | | | | |
| Instructional Support Services | | | | | | | | |
| Pupil Support Services | \$ 4,182,661 | | | | | | | \$ 250,000 |
| Sites and Buildings | | | | | \$ - | | | |
| Fiscal and Other Fixed Costs Prog | | | | | | \$ 105,560,113 | \$ 819,000 | |
| Total Expenditures | \$ 4,182,661 | \$ 3,478,878 | \$ 4,195,306 | \$ 7,674,184 | \$ - | \$ 105,560,113 | \$ 819,000 | \$ 250,000 |
| Operating Excess (Deficit) | \$ (80,161) | \$ (271,485) | \$ - | \$ (271,485) | \$ - | \$ (83,253,208) | \$ 21,000 | \$ 12,450 |
| Other Financing Sources (Uses) | | | | | | | | |
| Transfer In | | | | | | | | |
| Transfer Out | | | | | | | | |
| Projected Excess (Deficit) 06/30/18 | (392,204) | (241,884) | (20,000) | (261,884) | - | (51,367,272) | 37,000 | (37,350) |
| Fund Balance/Net Assets 06/30/17 | 902,048 | 969,653 | 318,209 | 1,287,862 | 187 | 138,597,855 | 163,861 | 2,003,103 |
| Fund Balance/Net Assets 06/30/19 | \$ 429,683 | \$ 456,284 | \$ 298,209 | \$ 754,493 | \$ 187 | \$ 3,977,375 | \$ 221,861 | \$ 1,978,203 |

Independent School District 709
General Fund - Unrestricted

| IFAS Pro | Salary & Benefits | Proposed 06/30/19 | | Salary & Benefits | Adopted 06/30/18 | | % Change | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| | | Non-labor | Total | | Non-labor | Total | | |
| Revenues | | | | | | | | |
| Local | | \$ 10,882,721 | \$ 10,882,721 | | \$ 11,548,643 | \$ 11,548,643 | -5.77% | |
| State | | 67,738,822 | 67,738,822 | | 64,310,569 | 64,310,569 | 5.33% | |
| Total Revenues | | \$ 78,621,543 | \$ 78,621,543 | | \$ 75,859,212 | \$ 75,859,212 | 3.64% | |
| Expenditures | | | | | | | | |
| <u>Administration</u> | | | | | | | | |
| School Board | 010 | \$ 57,647 | \$ 30,200 | \$ 87,847 | \$ 58,214 | \$ 82,700 | \$ 140,914 | -37.66% |
| Superintendent Office | 020 | 302,649 | 40,400 | 343,049 | 291,945 | 40,400 | 332,345 | 3.22% |
| School Operations Administration | 030 | 912,764 | 231,660 | 1,144,424 | 900,482 | 281,150 | 1,181,632 | -3.15% |
| School Administration | 050 | 3,118,048 | 192,184 | 3,310,232 | 3,010,893 | 185,792 | 3,196,685 | 3.55% |
| Total Administration | | \$ 4,391,108 | \$ 494,444 | \$ 4,885,552 | \$ 4,261,534 | \$ 590,042 | \$ 4,851,576 | 0.70% |
| <u>District Support Services</u> | | | | | | | | |
| Human Resources | 105 | \$ 689,368 | \$ 294,625 | \$ 983,993 | \$ 680,808 | \$ 244,625 | \$ 925,433 | 6.33% |
| Public Relations | 107 | | 80,300 | 80,300 | | 80,300 | 80,300 | 0.00% |
| Technology | 108 | | 736,000 | 736,000 | | 811,000 | 811,000 | -9.25% |
| Business Services | 110 | 1,992,721 | 106,980 | 2,099,701 | 1,967,262 | 146,100 | 2,113,362 | -0.65% |
| Total District Support Services | | \$ 2,682,089 | \$ 1,217,905 | \$ 3,899,994 | \$ 2,648,070 | \$ 1,282,025 | \$ 3,930,095 | -0.77% |

Independent School District 709
General Fund - Unrestricted

| IFAS Pro | Proposed 06/30/19 | | | Adopted 06/30/18 | | | % Change | |
|---|----------------------|---------------|--------------|----------------------|---------------|--------------|---------------|---------|
| | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | Total | | |
| <u>Elementary and Secondary Regular Instruction</u> | | | | | | | | |
| Voluntary Pre-Kindergarten | 200 | \$ 286,082 | \$ 1,175 | \$ 287,257 | \$ 267,390 | \$ 22,700.00 | \$ 290,090 | -0.98% |
| Kindergarten | 201 | 2,051,698 | | 2,051,698 | 2,445,264 | - | 2,445,264 | -16.10% |
| Elementary | 203 | 12,128,646 | 121,430 | 12,250,076 | 10,564,487 | 81,998 | 10,646,485 | 15.06% |
| Secondary | 211 | 3,109,857 | 451,079 | 3,560,936 | 1,660,022 | 336,456 | 1,996,478 | 78.36% |
| Visual Art | 212 | 516,548 | | 516,548 | 526,198 | - | 526,198 | -1.83% |
| Business | 215 | 190,307 | | 190,307 | 277,450 | | 277,450 | -31.41% |
| English | 220 | 1,567,768 | | 1,567,768 | 1,578,595 | - | 1,578,595 | -0.69% |
| English Learner | 219 | 70,000 | | 70,000 | 70,000 | | 70,000 | 0.00% |
| Foreign Language | 230 | 879,037 | | 879,037 | 937,590 | - | 937,590 | -6.25% |
| Health, Physical Education | 240 | 1,319,755 | | 1,319,755 | 939,653 | - | 939,653 | 40.45% |
| Family Living | 250 | 108,747 | | 108,747 | 220,047 | - | 220,047 | -50.58% |
| Industrial Education | 255 | 217,494 | | 217,494 | 210,479 | - | 210,479 | 3.33% |
| Math | 256 | 1,649,323 | | 1,649,323 | 2,009,121 | - | 2,009,121 | -17.91% |
| Music | 258 | 1,063,508 | 35,000 | 1,098,508 | 975,859 | 40,000 | 1,015,859 | 8.14% |
| Science | 260 | 1,549,643 | | 1,549,643 | 1,865,613 | - | 1,865,613 | -16.94% |
| Social Studies | 270 | 1,685,577 | | 1,685,577 | 1,655,133 | - | 1,655,133 | 1.84% |
| Co-Curricular | 291 | 392,241 | 71,500 | 463,741 | 349,295 | 65,620 | 414,915 | 11.77% |
| Co-Ed Athletics | 292 | 95,722 | 48,860 | 144,582 | 83,596 | 48,960 | 132,556 | 9.07% |
| Boys Athletics | 294 | 184,531 | 171,300 | 355,831 | 183,370 | 158,200 | 341,570 | 4.18% |
| Girls Athletics | 296 | 180,271 | 122,408 | 302,679 | 168,511 | 109,006 | 277,517 | 9.07% |
| Extra Curricular | 298 | 92,990 | | 92,990 | 92,415 | | 92,415 | 0.62% |
| <hr/> | | | | | | | | |
| Total Elem & Secondary Regular Instruction | | \$ 29,339,745 | \$ 1,022,752 | \$ 30,362,497 | \$ 27,080,088 | \$ 862,940 | \$ 27,943,028 | 8.66% |

Independent School District 709
General Fund - Unrestricted

| IFAS Pro | Proposed 06/30/19 | | | Adopted 06/30/18 | | | % Change | |
|---|----------------------|----------------------|-------------------|----------------------|----------------------|-------------------|----------------------|---------------|
| | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | Total | | |
| <u>Vocational Education Instruction</u> | | | | | | | | |
| Agricultural | 301 | \$ 45,540 | \$ 2,700 | \$ 48,240 | \$ 52,726 | \$ 2,700 | \$ 55,426 | -12.97% |
| Health Occupations | 321 | 95,739 | 3,500 | 99,239 | 95,739 | 3,500 | 99,239 | 0.00% |
| Office Education | 341 | 114,887 | 700 | 115,587 | 105,313 | 700 | 106,013 | 9.03% |
| Industrial Education | 361 | 453,931 | 30,200 | 484,131 | 451,118 | 19,200 | 470,318 | 2.94% |
| Services | 365 | 316,077 | 70,750 | 386,827 | 369,263 | 69,750 | 439,013 | -11.89% |
| Special Needs | 380 | 381,697 | 5,000 | 386,697 | 406,546 | 5,000 | 411,546 | -6.04% |
| Diversified Occupations | 371 | 47,869 | 1,200 | 49,069 | 62,230 | 1,200 | 63,430 | |
| Total Vocational Education Instruction | | \$ 1,455,740 | \$ 114,050 | \$ 1,569,790 | \$ 1,542,935 | \$ 102,050 | \$ 1,644,985 | -4.57% |
| <u>Special Education Instruction</u> | | | | | | | | |
| Special Education | 400 | \$ 228,527 | \$ 190,610 | \$ 419,137 | \$ 230,711 | \$ 354,470 | \$ 585,181 | -28.37% |
| Speech/Language Impaired | 401 | 662,481 | 6,000 | 668,481 | 744,388 | 16,000 | 760,388 | -12.09% |
| Mild/Moderate Mentally Impaired | 402 | 1,104,847 | 5,000 | 1,109,847 | 1,335,542 | 5,000 | 1,340,542 | -17.21% |
| Moderate/Severe Mentally Impaired | 403 | 333,797 | 2,500 | 336,297 | 634,400 | 2,500 | 636,900 | -47.20% |
| Physically Impaired | 404 | 128,990 | 500 | 129,490 | 183,733 | 1,000 | 184,733 | -29.90% |
| Deaf | 405 | 740,145 | 46,000 | 786,145 | 809,228 | 29,500 | 838,728 | -6.27% |
| Visually Impaired | 406 | - | 1,000 | 1,000 | 11,732 | 1,000 | 12,732 | -92.15% |
| Specific Disability | 407 | 2,474,866 | 5,000 | 2,479,866 | 2,123,067 | 5,000 | 2,128,067 | 16.53% |
| Emotional/Behavioral | 408 | 3,974,043 | 29,000 | 4,003,043 | 4,660,169 | 25,000 | 4,685,169 | -14.56% |
| Other Health Problems | 410 | 938,486 | 100 | 938,586 | 100,807 | - | 100,807 | 831.07% |
| Autistic | 411 | 2,586,776 | 2,500 | 2,589,276 | 1,842,219 | 10,500 | 1,852,719 | 39.76% |
| Early Childhood | 412 | 2,373,632 | 23,700 | 2,397,332 | 1,552,210 | 50,700 | 1,602,910 | 49.56% |
| Traumatic Brain Injury | 414 | - | 500 | 500 | 28,960 | - | 28,960 | -98.27% |
| Severely Multiply Impaired | 416 | 1,042,711 | 38,000 | 1,080,711 | 441,037 | 22,000 | 463,037 | 133.40% |
| General Special Education | 420 | 3,157,137 | 55,768 | 3,212,905 | 3,085,151 | 68,868 | 3,154,019 | 1.87% |
| Alt Delivery of Specialized Services | 422 | 144,148 | - | 144,148 | - | - | - | |
| Total Special Education Instruction | | \$ 19,890,586 | \$ 406,178 | \$ 20,296,764 | \$ 17,783,354 | \$ 591,538 | \$ 18,374,892 | 10.46% |

Independent School District 709
General Fund - Unrestricted

| IFAS Pro | Proposed 06/30/19 | | | Adopted 06/30/18 | | | % Change | |
|---|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|----------------|
| | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | Total | | |
| <u>Instructional Support Services</u> | | | | | | | | |
| General Instructional Support | 605 | \$ 546,258 | \$ 546,258 | \$ 526,846 | \$ - | \$ 526,846 | 3.68% | |
| Educational Media | 620 | 788,451 | 20,000 | 808,451 | 830,640 | 40,000 | 870,640 | -7.14% |
| Staff development | 640 | 65,299 | 26,089 | 91,388 | 42,368 | 55,204 | 97,572 | -6.34% |
| Total Instructional Support Services | | \$ 1,400,008 | \$ 46,089 | \$ 1,446,097 | \$ 1,399,854 | \$ 95,204 | \$ 1,495,058 | -3.27% |
| <u>Pupil Support Services</u> | | | | | | | | |
| Counseling and Guidance | 710 | \$ 897,397 | \$ 249,600 | \$ 1,146,997 | \$ 876,451 | \$ 228,391 | \$ 1,104,842 | 3.82% |
| Health Services | 720 | 864,636 | 11,150 | 875,786 | 797,342 | 11,650 | 808,992 | 8.26% |
| Total Pupil Support Services | | \$ 1,762,033 | \$ 260,750 | \$ 2,022,783 | \$ 1,673,793 | \$ 240,041 | \$ 1,913,834 | 5.69% |
| <u>Sites and Buildings</u> | | | | | | | | |
| Operations | 805 | \$ 2,969,116 | \$ 2,721,379 | \$ 5,690,495 | \$ 3,633,088 | \$ 2,894,236 | \$ 6,527,324 | -12.82% |
| Maintenance | 810 | 714,141 | 690,850 | 1,404,991 | 973,331 | 672,150 | 1,645,481 | -14.62% |
| Total Sites and Buildings | | \$ 3,683,257 | \$ 3,412,229 | \$ 7,095,486 | \$ 4,606,419 | \$ 3,566,386 | \$ 8,172,805 | -13.18% |

Independent School District 709
General Fund - Unrestricted

| | IFAS Pro | Proposed 06/30/19 | | | Adopted 06/30/18 | | | % Change |
|---|-------------|----------------------|---------------------|--------------------|----------------------|---------------------|----------------------|-------------|
| | | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | Total | |
| <u>Fiscal and Other Fixed Cost Programs</u> | | | | | | | | |
| Employee Benefits (Employee Benefits) | 930 | \$ 3,000,000 | | \$ 3,000,000 | \$ 3,400,000 | \$ - | \$ 3,400,000 | -11.76% |
| Insurance | 940 | | 480,000 | 480,000 | | 580,000 | 580,000 | -17.24% |
| Total Fiscal and Other Fixed Cost Programs | | \$ 3,000,000 | \$ 480,000 | \$ 3,480,000 | \$ 3,400,000 | \$ 580,000 | \$ 3,980,000 | -12.56% |
| Total Operating Expenses | | <u>\$ 67,604,566</u> | <u>\$ 7,454,397</u> | <u>75,058,963</u> | <u>\$ 64,396,047</u> | <u>\$ 7,910,226</u> | <u>\$ 72,306,273</u> | 3.81% |
| Operating Excess (Deficit) | | | | \$ 3,562,580 | | | \$ 3,552,939 | 0.27% |
| Transfer out | | | | <u>(3,370,435)</u> | | | <u>(3,371,085)</u> | -0.02% |
| Excess (Deficit) | | | | <u>\$ 192,145</u> | | | <u>\$ 181,854</u> | -99.73% |

Independent School District 709
General Fund - Restricted

| | IFAS Pro | Proposed 06/30/19 | | | Adopted 06/30/18 | | | % Change |
|---|-------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| | | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | Total | |
| Revenues | | | | | | | | |
| Local | | | \$ 1,330,786 | \$ 1,330,786 | | \$ 503,921 | \$ 503,921 | 164.09% |
| State | | | 10,764,544 | 10,764,544 | | 10,438,347 | 10,438,347 | 3.12% |
| Federal - Received through MDE | | | 5,488,431 | 5,488,431 | | 5,674,751 | 5,674,751 | -3.28% |
| Federal - Direct | | | 135,000 | 135,000 | | 135,000 | 135,000 | |
| Total Revenues | | | \$ 17,718,761 | \$ 17,718,761 | | \$ 16,752,019 | \$ 16,752,019 | 0.06 |
| Expenditures | | | | | | | | |
| Administrative Technology Service | 108 | 19,777 | 130,223 | \$ 150,000 | 40,684 | 154,316 | \$ 195,000 | -23.08% |
| Total District Support Services | | \$ 19,777 | \$ 130,223 | \$ 150,000 | \$ 40,684 | \$ 154,316 | \$ 195,000 | |
| <u>Elementary and Secondary Regular Instruction</u> | | | | | | | | |
| Elementary | 203 | \$ 3,804,044 | \$ 504,267 | \$ 4,308,311 | \$ 3,715,685 | \$ 213,450 | \$ 3,929,135 | 9.65% |
| Title II | 204 | 271,710 | 93,100 | 364,810 | 322,882 | 140,701 | 463,583 | -21.31% |
| Secondary | 211 | 3,958,669 | 371,328 | 4,329,997 | 3,540,277 | 211,547 | 3,751,824 | 15.41% |
| Title I | 216 | 2,483,893 | 263,423 | 2,747,316 | 2,607,260 | 353,544 | 2,960,804 | -7.21% |
| Gifted and Talented | 218 | 76,070 | 37,355 | 113,425 | 83,877 | 29,548 | 113,425 | |
| English Second Language | 219 | 264,339 | 3,125 | 267,464 | 243,335 | 4,125 | 247,460 | 8.08% |
| Total Elementary and Secondary Regular In. | | \$ 10,858,725 | \$ 1,272,598 | \$ 12,131,323 | \$ 10,513,316 | \$ 952,915 | \$ 11,466,231 | 5.80% |

Independent School District 709
General Fund - Restricted

| IFAS Pro | Proposed 06/30/19 | | | Adopted 06/30/18 | | | % Change | |
|---|----------------------|--------------|------------|----------------------|--------------|------------|--------------|---------|
| | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | Total | | |
| <u>Vocational Education Instruction</u> | | | | | | | | |
| Special Needs | 380 | \$ 36,017 | \$ 95,534 | \$ 131,551 | \$ 36,017 | \$ 95,534 | \$ 131,551 | 0.00% |
| Total Vocational Education instruction | | \$ 36,017 | \$ 95,534 | \$ 131,551 | \$ 36,017 | \$ 95,534 | \$ 131,551 | 0.00% |
| <u>Special Education Instruction</u> | | | | | | | | |
| Speech/Language Impaired | 401 | \$ 75,000 | \$ 9,481 | \$ 84,481 | \$ 75,000 | \$ 11,800 | 86,800 | -2.67% |
| Mild/Moderate Mentally Impaired | 402 | 243,413 | 11,933 | 255,346 | 243,413 | 16,076 | 259,489 | -1.60% |
| Moderate/Severe Mentally Impaired | 403 | 173,196 | 4,756 | 177,952 | 156,706 | 6,160 | 162,866 | 9.26% |
| Physically Impaired | 404 | | 105 | 105 | 100 | 8 | 108 | -2.78% |
| Deaf | 405 | 100,000 | 6,880 | 106,880 | 100,000 | 10,500 | 110,500 | -3.28% |
| Blind | 406 | | 500 | 500 | | 500 | 500 | 0.00% |
| Specific Disability | 407 | 317,293 | 11,758 | 329,051 | 360,817 | 17,188 | 378,005 | -12.95% |
| Emotional/Behavioral | 408 | 115,511 | 3,703 | 119,214 | 161,672 | 8,216 | 169,888 | -29.83% |
| Autistic | 411 | 200,000 | 12,706 | 212,706 | 150,000 | 14,160 | 164,160 | 29.57% |
| Early Childhood | 412 | 250,027 | 40,005 | 290,032 | 246,635 | 42,758 | 289,393 | 0.22% |
| Severely Multiply Impaired | 416 | 1,163 | 500 | 1,663 | 1,163 | 500 | 1,663 | 0.00% |
| General Special Education | 420 | 989,438 | 93,883 | 1,083,321 | 683,577 | 105,900 | 789,477 | 37.22% |
| Students with Disabilities | 422 | 190,444 | 9,556 | 200,000 | 200,000 | - | 200,000 | 0.00% |
| Total Special Education Instruction | | \$ 2,655,485 | \$ 205,766 | \$ 2,861,251 | \$ 2,379,083 | \$ 233,766 | \$ 2,612,849 | 9.51% |

Independent School District 709
General Fund - Restricted

| IFAS Pro | Proposed 06/30/19 | | | Adopted 06/30/18 | | | % Change | |
|---------------------------------------|----------------------|---------------|--------------|----------------------|---------------|--------------|---------------|--------|
| | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | Total | | |
| <u>Instructional Support Services</u> | | | | | | | | |
| Instructional Support | 605 | \$ 1,174,240 | \$ 101,638 | \$ 1,275,878 | \$ 1,174,850 | \$ 104,643 | \$ 1,279,493 | -0.28% |
| Curriculum Development | 610 | 347,699 | 425,374 | 773,073 | 409,180 | 444,820 | 854,000 | -9.48% |
| Staff Development | 640 | 254,933 | 140,752 | 395,685 | 88,738 | 124,157 | 212,895 | 85.86% |
| <hr/> | | | | | | | | |
| Total Instructional Support Services | | \$ 1,776,872 | \$ 667,764 | \$ 2,444,636 | \$ 1,672,768 | \$ 673,620 | \$ 2,346,388 | 4.19% |
| <hr/> | | | | | | | | |
| Total Expenditures | | \$ 15,346,876 | \$ 2,371,885 | \$ 17,718,761 | \$ 14,641,868 | \$ 2,110,151 | \$ 16,752,019 | 5.77% |
| <hr/> | | | | | | | | |
| Operating Excess (Deficit) | | | \$ - | | | \$ - | | - |

**Independent School District 709
Food Service Fund**

| IFAS Pro | Salary & Benefits | Proposed 06/30/19 | | Adopted 06/30/18 | | | % Change |
|------------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------|---------------------|--------------|
| | | Non-labor | Total | Salary & Benefits | Non-labor | Total | |
| Revenues | | | | | | | |
| Local | | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | | 0.00% |
| State | | 220,000 | 220,000 | 190,000 | 190,000 | | 15.79% |
| Federal - Received through MDE | | 2,617,000 | 2,617,000 | 2,371,000 | 2,371,000 | | 10.38% |
| Local Sales and Insurance Recovery | | 1,259,500 | 1,259,500 | 1,204,000 | 1,204,000 | | 4.61% |
| Total Revenues | | \$ 4,102,500 | \$ 4,102,500 | \$ 3,771,000 | \$ 3,771,000 | | 8.79% |
| Expenditures | | | | | | | |
| <u>Pupil Support Services</u> | | | | | | | |
| Food services | 770 | \$ 1,760,011 | \$ 2,422,650 | \$ 1,748,726 | \$ 2,407,636 | \$ 4,156,362 | 0.63% |
| Total Expenditures | | \$ 1,760,011 | \$ 2,422,650 | \$ 1,748,726 | \$ 2,407,636 | \$ 4,156,362 | 0.63% |
| Operating Excess (Deficit) | | | \$ (80,161) | \$ (385,362) | | | |

Independent School District 709
Transportation Fund

| IFAS Pro | Proposed 06/30/19 | | | Adopted 06/30/18 | | | % Change | |
|------------------------------------|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------|
| | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | Total | | |
| Revenues | | | | | | | | |
| Local | | \$ 5,000 | \$ 5,000 | | \$ 5,000 | \$ 5,000 | 0.00% | |
| State | | 5,947,834 | 5,947,834 | | 6,017,986 | 6,017,986 | -1.17% | |
| Local Sales and Insurance Recovery | | | - | | | - | | |
| Total Revenues | | <u>\$ 5,952,834</u> | <u>\$ 5,952,834</u> | | <u>\$ 6,022,986</u> | <u>\$ 6,022,986</u> | -1.16% | |
| Expenditures | | | | | | | | |
| <u>Pupil Support Services</u> | | | | | | | | |
| Pupil Transportation | 760 | \$ 2,037,312 | \$ 3,987,600 | \$ 6,024,912 | \$ 2,141,458 | \$ 4,324,600 | \$ 6,466,058 | -6.82% |
| Total Pupil Support Services | | <u>\$ 2,037,312</u> | <u>\$ 3,987,600</u> | <u>\$ 6,024,912</u> | <u>\$ 2,141,458</u> | <u>\$ 4,324,600</u> | <u>\$ 6,466,058</u> | -6.82% |
| Total Expenditures | | <u>\$ 2,037,312</u> | <u>\$ 3,987,600</u> | <u>\$ 6,024,912</u> | <u>\$ 2,141,458</u> | <u>\$ 4,324,600</u> | <u>\$ 6,466,058</u> | -6.82% |
| Operating Excess (Deficit) | | | <u>\$ (72,078)</u> | | | <u>\$ (443,072)</u> | -83.73% | |

**Independent School District 709
Community Education Unrestricted**

| IFAS Pro | Proposed 06/30/19 | | | Adopted 06/30/18 | | | % Change | |
|---|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|--------------|
| | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | Total | | |
| Revenues | | | | | | | | |
| Local | | \$ 2,645,004 | \$ 2,645,004 | | \$ 2,703,342 | \$ 2,703,342 | -2.16% | |
| State | | 562,389 | 562,389 | | 475,801 | 475,801 | 18.20% | |
| Total Revenues | | \$ 3,207,393 | \$ 3,207,393 | | \$ 3,179,143 | \$ 3,179,143 | 0.89% | |
| <u>Community Education and Services</u> | | | | | | | | |
| General Community Education | 505 | \$ 586,248 | \$ 427,709 | \$ 1,013,957 | \$ 565,545 | \$ 428,809 | \$ 994,354 | 1.97% |
| Adults with Disabilities | 510 | 69,136 | 1,639 | 70,775 | 58,361 | 1,639 | 60,000 | 17.96% |
| School-Age Care | 570 | 439,463 | 943,950 | 1,383,413 | 476,740 | 894,200 | 1,370,940 | 0.91% |
| Early Childhood and Family Education | 580 | 839,399 | 77,970 | 917,369 | 839,899 | 62,470 | 902,369 | 1.66% |
| Youth Development/Youth Service | 585 | 74,138 | 19,226 | 93,364 | 69,856 | 23,508 | 93,364 | 0.00% |
| Total Expenditures | | \$ 2,008,384 | \$ 1,470,494 | \$ 3,478,878 | \$ 2,010,401 | \$ 1,410,626 | \$ 3,421,027 | 1.69% |
| Operating Excess (Deficit) | | | \$ (271,485) | | | \$ (241,884) | | |

**Independent School District 709
Community Education - Restricted**

| IFAS Pro | Salary & Benefits | Proposed 06/30/19 | | Adopted 06/30/18 | | | % Change | |
|---|----------------------|----------------------|---------------------|----------------------|---------------------|-------------------|---------------------|--------------|
| | | Non-labor | Total | Salary & Benefits | Non-labor | Total | | |
| Revenues | | | | | | | | |
| Local | | \$ 115,200 | \$ 115,200 | \$ 95,500 | \$ 95,500 | | 20.63% | |
| State | | 1,986,148 | 1,986,148 | 1,863,294 | 1,863,294 | | 6.59% | |
| Federal - Received through MDE | | 65,000 | 65,000 | 17,000 | 17,000 | | 282.35% | |
| Federal - Direct | | 2,028,958 | 2,028,958 | 1,934,071 | 1,934,071 | | 4.91% | |
| Total Revenues | | \$ 4,195,306 | \$ 4,195,306 | \$ 3,909,865 | \$ 3,909,865 | | 7.30% | |
| Community Education and Services | | | | | | | | |
| Adult Basic and Continuing Education | 520 | \$ 380,228 | \$ 63,972 | \$ 444,200 | \$ 371,092 | \$ 64,479 | \$ 435,571 | 1.98% |
| Preschool Instructional (Headstart) | 579 | 2,184,761 | 344,197 | 2,528,958 | 2,093,925 | 235,416 | 2,329,341 | 8.57% |
| Prekindergarten | 581 | 45,860 | 4,140 | 50,000 | - | - | - | |
| School Readiness | 582 | 693,221 | 78,289 | 771,510 | 658,860 | 78,807 | 737,667 | 4.59% |
| Preschool Screening | 583 | 49,607 | 2,475 | 52,082 | 46,716 | 3,284 | 50,000 | 4.16% |
| Non Public Aid | 590 | 203,394 | 145,162 | 348,556 | 204,188 | 153,098 | 357,286 | -2.44% |
| Total Expenditures | | \$ 3,557,071 | \$ 638,235 | \$ 4,195,306 | \$ 3,374,781 | \$ 535,084 | \$ 3,909,865 | 7.30% |
| Operating Excess (Deficit) | | | \$ - | | | \$ - | | 0.00% |

Independent School District 709
Capital Fund

| | IFAS Pro | Proposed 06/30/19 | | | Adopted 06/30/18 | | | % Change |
|--|-------------|----------------------|---------------------|-----------------------|----------------------|---------------------|-----------------------|--------------|
| | | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | Total | |
| Revenues | | | | | | | | |
| Local | | | \$ 3,533,969 | \$ 3,533,969 | | \$ 2,865,333 | \$ 2,865,333 | 23.34% |
| State | | | 1,160,223 | 1,160,223 | | 1,079,350 | 1,079,350 | 7.49% |
| Sales of Bonds | | | | - | | 600,000 | 600,000 | -100.00% |
| Total Revenues | | | \$ 4,694,192 | \$ 4,694,192 | | \$ 4,544,683 | \$ 4,544,683 | 3.29% |
| Expenditures | | | | | | | | |
| <u>Administration</u> | | | | | | | | |
| School Operations Administration | 030 | | \$ 410,000 | \$ 410,000 | | \$ 420,000 | \$ 420,000 | -2.38% |
| Total Administration | | | \$ 410,000 | \$ 410,000 | | \$ 420,000 | \$ 420,000 | |
| <u>District Support Services</u> | | | | | | | | |
| Management Info Systems | 108 | \$ 942,552 | \$ 450,000 | \$ 1,392,552 | \$ 953,225 | \$ 425,000 | \$ 1,378,225 | 1.04% |
| Business Services | 110 | | 19,174 | 19,174 | | 13,992 | 13,992 | 37.04% |
| Total District Support Services | | \$ 942,552 | \$ 469,174 | \$ 1,411,726 | \$ 953,225 | \$ 438,992 | \$ 1,392,217 | 1.40% |
| <u>Sites and Buildings</u> | | | | | | | | |
| Operations | 805 | | \$ 30,000 | \$ 30,000 | | \$ 35,000 | \$ 35,000 | |
| Maintenance | 810 | | 35,000 | 35,000 | | 40,000 | 40,000 | -12.50% |
| Capital Facilities | 850 | | 3,370,435 | 3,370,435 | | 3,371,085 | 3,371,085 | -0.02% |
| Health and Safety/LTFM | 865 | 1,212,518 | 1,594,948 | 2,807,466 | 101,611 | 2,555,855 | 2,657,466 | 5.64% |
| Total Sites and Buildings | | \$ 1,212,518 | \$ 5,030,383 | \$ 6,242,901 | \$ 101,611 | \$ 6,001,940 | \$ 6,103,551 | 2.28% |
| Total Capital Expenditures | | \$ 2,155,070 | \$ 5,909,557 | \$ 8,064,627 | \$ 1,054,836 | \$ 6,860,932 | \$ 7,915,768 | 1.88% |
| Operating Excess (Deficit) | | | | \$ (3,370,435) | | | \$ (3,371,085) | |
| Transfer In | | | | 3,370,435 | | | 3,371,085 | |
| Transfer Out | | | | | | | | |
| Projected Excess (Deficit) | | | | \$ - | | | \$ - | |

Independent School District 709
Building Construction Fund

| | IFAS Pro | Proposed 06/30/19 | | | Adopted 06/30/18 | | | % Change |
|-----------------------------------|-------------|----------------------|-------------|-------------|----------------------|---------------------|---------------------|-----------------|
| | | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | Total | |
| Revenues | | | | | | | | |
| Local | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| State | | | - | - | | - | - | #DIV/0! |
| Sale of bonds | | | | - | | 3,600,000 | 3,600,000 | -100.00% |
| Total Revenues | | \$ - | \$ - | \$ - | \$ 3,600,000 | \$ 3,600,000 | \$ 3,600,000 | -100.00% |
| Expenditures | | | | | | | | |
| <u>Sites and Buildings</u> | | | | | | | | |
| Capital Facilities | 850 | \$ - | \$ - | \$ - | \$ - | \$ 3,600,000 | \$ 3,600,000 | -100.00% |
| Total Expenditures | | \$ - | \$ - | \$ - | \$ - | \$ 3,600,000 | \$ 3,600,000 | -100.00% |
| Operating Excess (Deficit) | | | | \$ - | | | \$ - | |

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

| | IFAS Pro | Proposed 06/30/19 | | Adopted 06/30/18 | | % Change | |
|---|-------------|----------------------|-----------------------|------------------------|----------------------|-----------------------|----------------|
| | | Salary & Benefits | Non-labor | Salary & Benefits | Non-labor | | Total |
| Revenues | | | | | | | |
| Local | | | \$ 20,695,885 | \$ 20,695,885 | \$ 21,024,473 | \$ 21,024,473 | -1.56% |
| State | | | 777,063 | 777,063 | 777,064 | 777,064 | 0.00% |
| Federal - Direct | | | 833,957 | 833,957 | 885,162 | 885,162 | -5.78% |
| Total Revenues | | | \$ 22,306,905 | \$ 22,306,905 | \$ 22,686,699 | \$ 22,686,699 | -1.67% |
| Expenditures | | | | | | | |
| <u>Fiscal and Other Fixed Cost Programs</u> | | | | | | | |
| Retirement of Long-Term Debt | 910 | | \$ 105,560,113 | \$ 105,560,113 | \$ 30,808,971 | \$ 30,808,971 | 242.63% |
| Total Expenditures | | | \$ 105,560,113 | \$ 105,560,113 | \$ 30,808,971 | \$ 30,808,971 | 242.63% |
| Operating Excess (Deficit) | | | | \$ (83,253,208) | | \$ (8,122,272) | 925% |
| Transfer In | | | | - | | - | |
| Projected Excess (Deficit) | | | | \$ (83,253,208) | | \$ (8,122,272) | |

Independent School District 709
Dental Insurance Fund

| | IFAS Pro | Proposed 06/30/19 | | Adopted 06/30/18 | | | % Change | |
|---|-------------|----------------------|-------------------|---------------------|----------------------|-------------------|-------------------|---------|
| | | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | | Total |
| Revenues | | | | | | | | |
| Local | | | \$ 840,000 | \$ 840,000 | | \$ 815,000 | \$ 815,000 | 3.07% |
| Total Revenues | | | <u>\$ 840,000</u> | <u>\$ 840,000</u> | | <u>\$ 815,000</u> | <u>\$ 815,000</u> | |
| Expenditures | | | | | | | | |
| <u>Fiscal and Other Fixed Cost Programs</u> | | | | | | | | |
| Unallocated | | | \$ 819,000 | \$ 819,000 | \$ 720,000 | \$ 58,000 | \$ 778,000 | 5.27% |
| Total Expenditures | | | <u>\$ -</u> | <u>\$ 819,000</u> | <u>\$ 720,000</u> | <u>\$ 58,000</u> | <u>\$ 778,000</u> | 5.27% |
| Operating Excess (Deficit) | | | | \$ 21,000 | | \$ 37,000 | | -43.24% |
| Transfer In | | | | | | | - | |
| Projected Excess (Deficit) | | | | <u>\$ 21,000</u> | | <u>\$ 37,000</u> | | |

Independent School District 709
Federal Severance Trust

| | IFAS Pro | Proposed 06/30/19 | | Adopted 06/30/18 | | | % Change | |
|-----------------------------------|-------------|----------------------|-------------------|---------------------|----------------------|-------------------|--------------------|-----------------|
| | | Salary & Benefits | Non-labor | Total | Salary & Benefits | Non-labor | | Total |
| Revenues | | | | | | | | |
| Local | | | \$ 262,450 | \$ 262,450 | | \$ 212,650 | \$ 212,650 | 23.42% |
| Total Revenues | | | <u>\$ 262,450</u> | <u>\$ 262,450</u> | | <u>\$ 212,650</u> | <u>\$ 212,650</u> | 23.42% |
| Expenditures | | | | | | | | |
| <u>Pupil Support Services</u> | | | | | | | | |
| Retirees' Trust | 203 | | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ - | \$ 250,000 | 0.00% |
| Total Expenditures | | | <u>\$ -</u> | <u>\$ 250,000</u> | <u>\$ 250,000</u> | <u>\$ -</u> | <u>\$ 250,000</u> | 0.00% |
| Operating Excess (Deficit) | | | | <u>\$ 12,450</u> | | | <u>\$ (37,350)</u> | -133.33% |

Independent School District 709
Student Activities Fund

| | IFAS Pro | Proposed 06/30/19 | | Adopted 06/30/18 | | | % Change | |
|---|-------------|----------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------|
| | | Salary & Benefits | Non-labor | Salary & Benefits | Non-labor | Total | | |
| Revenues | | | | | | | | |
| Local | | | \$ 1,496,993 | \$ 1,496,993 | \$ 1,588,815 | \$ 1,588,815 | -5.78% | |
| Total Revenues | | | <u>\$ 1,496,993</u> | <u>\$ 1,496,993</u> | <u>\$ 1,588,815</u> | <u>\$ 1,588,815</u> | -5.78% | |
| Expenditures | | | | | | | | |
| <u>Elementary and Secondary Regular Instruction</u> | | | | | | | | |
| Elementary | 203 | | \$ 142,734 | \$ 142,734 | \$ - | \$ 147,196 | \$ 147,196 | -3.03% |
| Co-Curricular Activity | 291 | | 982,852 | 982,852 | - | 1,057,045 | 1,057,045 | -7.02% |
| Boys Athletic | 294 | | 91,000 | 91,000 | - | 78,312 | 78,312 | 16.20% |
| Girls Athletic | 296 | | 37,922 | 37,922 | - | 58,112 | 58,112 | -34.74% |
| Extra-Curricular Activity | 298 | | 242,485 | 242,485 | - | 248,150 | 248,150 | -2.28% |
| Total Expenditures | | | <u>\$ 1,496,993</u> | <u>\$ 1,496,993</u> | <u>\$ -</u> | <u>\$ 1,588,815</u> | <u>\$ 1,588,815</u> | -5.78% |
| Operating Excess (Deficit) | | | | <u>\$ -</u> | | <u>\$ -</u> | | - |