

**DULUTH PUBLIC SCHOOLS
 ISD # 709
 FISCAL 2008 ADOPTED BUDGET SUMMARY**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers</u>	<u>Operating Excess (Deficit)</u>
General Fund - Unrestricted	\$ 75,673,973	\$ 76,078,423		\$ (404,450)
General Fund - Restricted	13,574,986	13,574,986		-
Food Service Fund	2,924,222	2,924,222		-
Transportation Fund	4,960,000	5,035,043		(75,043)
Community Services Fund - Unrestricted	2,108,907	2,267,061		(158,154)
Community Services Fund - Restricted	7,740,938	7,740,938		-
Capital Fund	3,125,339	4,959,080		(1,833,741)
Building Construction Fund	1,864,912	1,300,000		564,912
Debt Service Fund	3,080,247	8,187,960		(5,107,713)
Trust and Agency Fund	260,400	100,400		160,000
Student Activities	2,228,925	2,228,925		-
Total of All Funds	<u>\$ 117,542,849</u>	<u>\$ 124,397,038</u>	<u>\$ -</u>	<u>\$ (6,854,189)</u>

Independent School District 709
Combined Revenues Expenditures - All Funds
06/30/08

	General		Food Service	Transportation	Community Education		Capital	Building Construction	Debt Service	Trust Agency	Student Activities	Total
	Unrestricted	Restricted			Unrestricted	Restricted						
Revenues												
Local	\$ 6,993,101	\$ 1,622,199	\$ 2,500	\$ -	\$ 899,088	\$ 332,425	\$ 1,377,911	\$ 1,696,912	\$ 2,883,722	\$ 260,400	\$ 2,228,925	\$ 18,297,183
State	68,680,872	5,842,224	148,000	4,960,000	1,209,819	1,231,216	1,486,999	168,000	-	-	-	83,727,130
Federal - received through MDE	-	5,834,031	1,650,529	-	-	1,509,535	260,429	-	-	-	-	9,254,524
Federal - Direct	-	276,532	-	-	-	4,667,762	-	-	-	-	-	4,944,294
Local Sales and Insurance Recovery	-	-	1,123,193	-	-	-	-	-	-	-	-	1,123,193
Sale of Bonds	-	-	-	-	-	-	-	-	196,525	-	-	196,525
Total Revenues	\$ 75,673,973	\$ 13,574,986	\$ 2,924,222	\$ 4,960,000	\$ 2,108,907	\$ 7,740,938	\$ 3,125,339	\$ 1,864,912	\$ 3,080,247	\$ 260,400	\$ 2,228,925	\$ 117,542,849
Expenditures												
Administration	\$ 4,616,543	\$ 323,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,940,114
District Support Services	3,057,838	-	-	-	-	-	-	-	-	-	-	3,057,838
Elementary and Secondary Regular	32,695,126	9,022,306	-	4,000	-	-	-	-	-	-	2,228,925	43,950,357
Vocational Education	2,265,969	279,955	-	-	-	-	-	-	-	-	-	2,545,924
Special Education	17,996,094	2,722,191	-	-	-	-	-	-	-	-	-	20,718,285
Community Education	-	-	-	-	2,267,061	7,740,938	-	-	-	-	-	10,007,999
Instructional Support Services	1,972,503	1,188,621	-	-	-	-	-	-	-	-	-	3,161,124
Pupil Support Services	2,711,743	38,342	2,924,222	5,031,043	-	-	-	-	-	100,400	-	10,805,750
Sites and Buildings	8,866,857	-	-	-	-	-	4,959,080	1,300,000	-	-	-	15,125,937
Fiscal and Other Fixed Costs Prog	1,895,750	-	-	-	-	-	-	-	8,187,960	-	-	10,083,710
Total Expenditures	\$ 76,078,423	\$ 13,574,986	\$ 2,924,222	5,035,043	\$ 2,267,061	\$ 7,740,938	\$ 4,959,080	\$ 1,300,000	\$ 8,187,960	\$ 100,400	\$ 2,228,925	\$ 124,397,038
Operating Excess (Deficit)	\$ (404,450)	\$ -	\$ -	\$ (75,043)	\$ (158,154)	\$ -	\$ (1,833,741)	\$ 564,912	\$ (5,107,713)	\$ 160,000	\$ -	\$ (6,854,189)
Fund Balance 06/30/06	21,195,050	-	50,318	2,071,846	466,565	-	4,302,886	1,240,512	5,373,252	1,061,494	1,041,101	36,803,024
Projected Excess (Deficit) 06/30/07	(389,924)	-	-	-	(323,195)	-	(2,127,664)	(846,157)	(769,174)	-	-	(4,456,114)
Fund balance 06/30/08	\$ 20,400,676	\$ -	\$ 50,318	\$ 1,996,803	\$ (14,784)	\$ -	\$ 341,481	\$ 959,267	\$ (503,635)	\$ 1,221,494	\$ 1,041,101	\$ 25,492,721

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 6,993,101	\$ 6,993,101		\$ 8,865,340	\$ 8,865,340	-21.12%	
State		68,680,872	68,680,872		66,417,794	66,417,794	3.41%	
Total Revenues		\$ 75,673,973	\$ 75,673,973		\$ 75,283,134	\$ 75,283,134	0.52%	
Expenditures								
<u>Administration</u>								
School Board	010	\$ 57,681	\$ 23,060	\$ 80,741	\$ 55,154	\$ 23,060	\$ 78,214	3.23%
Superintendent Office	020	287,518	32,400	319,918	282,279	32,400	314,679	1.66%
School Operations Administration	030	195,263	125,556	320,819	175,988	125,556	301,544	6.39%
Testing	034		6,423	6,423		6,423	6,423	0.00%
Curriculum Administration	035	109,980	42,264	152,244	257,166	42,264	299,430	-49.16%
Secondary Voc Administration	045	154,126	25,640	179,766	152,949	25,640	178,589	0.66%
School Administration	050	3,242,994	313,638	3,556,632	3,069,102	346,332	3,415,434	4.13%
Total Administration		\$ 4,047,562	\$ 568,981	\$ 4,616,543	\$ 3,992,638	\$ 601,675	\$ 4,594,313	0.48%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>District Support Services</u>								
Human Resources	105	\$ 669,511	\$ 130,411	\$ 799,922	\$ 640,667	\$ 130,411	\$ 771,078	3.74%
Public Relations	107		60,000	60,000	-	60,000	60,000	100.00%
Quality Steering	108	112,791		112,791				100.00%
Business Services	110	308,106	65,786	373,892	300,057	65,786	365,843	2.20%
Budget and Finance	115	568,585	87,025	655,610	545,288	87,025	632,313	3.68%
Management Info Systems	120		524,000	524,000	1,147	524,000	525,147	-0.22%
Physical Plant Admin	125	434,444	30,000	464,444	448,521	30,000	478,521	-2.94%
Print Shop	130	426,671	224,250	650,921	373,238	224,250	597,488	8.94%
Purchasing/Storeroom	135	337,229	24,571	361,800	434,576	24,571	459,147	-21.20%
Administrative Chargeback's	140	(450,000)	(495,542)	(945,542)	(655,000)	(430,542)	(1,085,542)	-12.90%
Total District Support Services		\$ 2,407,337	\$ 650,501	\$ 3,057,838	\$ 2,088,494	\$ 715,501	\$ 2,803,995	9.05%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Elementary and Secondary Regular Instruction</u>								
Split Grade Stipends	150	\$ 22,908	\$ -	\$ 22,908	\$ 22,918	\$ -	\$ 22,918	-0.04%
Secondary Long-term Subs	151	45,478		45,478	148,967	-	148,967	-69.47%
Kindergarten	201	494,921		494,921	309,140	-	309,140	60.10%
Elementary	203	15,122,347	102,135	15,224,482	13,972,556	93,072	14,065,628	8.24%
District Substitutes	205	514,793	6,000	520,793	469,189	6,000	475,189	9.60%
Elementary Long-Term Substitutes	209	91,632		91,632	99,694	-	99,694	-8.09%
Secondary	211	1,798,164	206,826	2,004,990	4,037,346	207,099	4,244,445	-52.76%
Visual Art	212	368,851	7,510	376,361	336,324	7,510	343,834	9.46%
Business	215		1,770	1,770	66,951	1,770	68,721	-97.42%
English	220	2,172,099	4,510	2,176,609	2,101,759	4,510	2,106,269	3.34%
English as a Second Language	225	298,711	5,425	304,136	286,598	5,425	292,023	4.15%
Foreign Language	230	801,452	1,790	803,242	737,561	1,790	739,351	8.64%
Health, Physical Education	240	1,151,307	4,330	1,155,637	655,813	4,330	660,143	75.06%
Family Living	250	34,841	7,130	41,971	106,849	7,130	113,979	-63.18%
Industrial Education	255	123,742	7,285	131,027	83,511	7,285	90,796	44.31%
Math	256	2,080,409	3,510	2,083,919	1,502,144	3,510	1,505,654	38.41%
Computer Science	257		2,500	2,500		2,500	2,500	0.00%
Music	258	1,348,254	11,360	1,359,614	1,089,717	11,360	1,101,077	23.48%
Science	260	1,963,887	10,730	1,974,617	1,288,623	10,730	1,299,353	51.97%
Social Studies	270	2,391,023	4,000	2,395,023	1,816,171	4,000	1,820,171	31.58%
Summer School	286	31,736	1,050	32,786	30,049	1,050	31,099	5.42%
Activity Director	290	123,594		123,594	46,620	-	46,620	165.11%
Co-Curricular	291	156,075	97,300	253,375	240,578	108,735	349,313	-27.46%
Co-Ed Athletics	292	57,300	26,837	84,137	53,724	26,837	80,561	4.44%
Boys Athletics	294	224,182	143,830	368,012	215,480	143,830	359,310	2.42%
Girls Athletics	296	204,455	124,834	329,289	202,937	124,834	327,771	0.46%
Extra Curricular	298	119,962		119,962	123,126	-	123,126	-2.57%
Interactive Television	692	64,341	8,000	72,341	97,561	8,000	105,561	-31.47%
High School Graduation	701		25,000	25,000	-	25,000	25,000	0.00%
College within the Schools	702		75,000	75,000	-	75,000	75,000	0.00%
Total Elem & Secondary Regular Instruction		\$ 31,806,464	\$ 888,662	\$ 32,695,126	\$ 30,141,906	\$ 891,307	\$ 31,033,213	5.36%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Agricultural	301	\$ 131,503	\$ 18,072	\$ 149,575	\$ 115,876	\$ 18,072	\$ 133,948	11.67%
Distributive	311	2,667	4,332	6,999	2,743	4,532	7,275	-3.79%
Health Occupations	321	86,944	2,576	89,520	79,907	2,576	82,483	8.53%
Family Living	331	76,792	7,053	83,845	132,995	7,053	140,048	-40.13%
Office Education	341	314,425	7,989	322,414	245,036	8,189	253,225	27.32%
Industrial Education	361	486,715	68,039	554,754	460,902	28,039	488,941	13.46%
Services	365	248,644	23,075	271,719	197,139	23,075	220,214	23.39%
Special Needs	380	683,439	10,430	693,869	495,760	10,430	506,190	37.08%
General Vocational	399	155,411	(62,137)	93,274	124,747	(62,137)	62,610	48.98%
<hr/>								
Total Vocational Education Instruction		\$ 2,186,540	\$ 79,429	\$ 2,265,969	\$ 1,855,105	\$ 39,829	\$ 1,894,934	19.58%
<hr/>								
<u>Special Education Instruction</u>								
Speech/Language Impaired	401	\$ 1,143,120	\$ 8,000	\$ 1,151,120	\$ 1,054,901	\$ 8,000	\$ 1,062,901	8.30%
Mild/Moderate Mentally Impaired	402	1,740,195	4,000	1,744,195	1,549,266	4,000	1,553,266	12.29%
Moderate/Severe Mentally Impaired	403	735,006	4,000	739,006	723,123	4,000	727,123	1.63%
Physically Impaired	404	196,713	25,500	222,213	814,913	25,500	840,413	-73.56%
Deaf	405	603,624	1,000	604,624	676,571	1,000	677,571	-10.77%
Specific Disability	407	2,383,352	3,000	2,386,352	1,839,563	3,000	1,842,563	29.51%
Emotional/Behavioral	408	4,866,697	40,760	4,907,457	3,767,415	40,760	3,808,175	28.87%
Other Health Problems	410	83,068	40,200	123,268	200,967	40,200	241,167	-48.89%
Autistic	411	1,798,024	5,000	1,803,024	1,118,209	5,000	1,123,209	60.52%
Early Childhood	412	755,008	19,150	774,158	583,109	19,150	602,259	28.54%
Traumatic Brain Injury	414	24,046		24,046	75,063	-	75,063	-67.97%
DAPE Teachers	415		1,000	1,000	541,039	1,000	542,039	-99.82%
Severely Multiply Impaired	416	266,755		266,755	33,258	-	33,258	702.08%
General Special Education	420	2,912,068	197,223	3,109,291	3,425,568	267,139	3,692,707	-15.80%
Special Ed Homebound	430	16,198		16,198	-		-	#DIV/0!
Regular Homebound	431	120,387	3,000	123,387	54,215	3,000	57,215	115.65%
<hr/>								
Total Special Education Instruction		\$ 17,644,261	\$ 351,833	\$ 17,996,094	\$ 16,457,180	\$ 421,749	\$ 16,878,929	6.62%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
General Instructional Support	605	\$ 762,085	\$ -	\$ 762,085	\$ 835,004	\$ -	\$ 835,004	-8.73%
Curriculum Development	610	32,762	113,400	146,162	87,009	113,400	200,409	-27.07%
Library	619		2,900	2,900	-	2,900	2,900	0.00%
Educational Media	620	421,506	15,010	436,516	368,908	15,010	383,918	13.70%
Staff Development	640	192,093	351,160	543,253	397,597	549,242	946,839	-42.62%
Teacher Development	641	12,734	6,153	18,887	-	6,153	6,153	206.96%
Site Based Coordination	643		1,950	1,950	-	1,950	1,950	0.00%
Tobacco Use Prevention	686	18,153		18,153				#DIV/0!
Indian Education	691	42,597		42,597	39,495	-	39,495	7.85%
Total Instructional Support Services		\$ 1,481,930	\$ 490,573	\$ 1,972,503	\$ 1,728,013	\$ 688,655	\$ 2,416,668	-18.38%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Pupil Support Services</u>								
Habitat	581	\$ 204,258	\$ 6,065	\$ 210,323	\$ 168,079	\$ 6,065	\$ 174,144	20.78%
Counseling and Guidance	710	983,582	1,050	984,632	748,483	1,050	749,533	31.37%
Police Liaison	711		211,000	211,000		211,000	211,000	0.00%
Drop Out Prevention	715	228,802		228,802	225,316		225,316	1.55%
Health Services	720	1,069,414	7,572	1,076,986	1,037,555	7,572	1,045,127	3.05%
Total Pupil Support Services		\$ 2,486,056	\$ 225,687	\$ 2,711,743	\$ 2,179,433	\$ 225,687	\$ 2,405,120	12.75%
<u>Sites and Buildings</u>								
Operations	805	\$ 4,111,426	\$ 2,639,649	\$ 6,751,075	\$ 3,655,129	\$ 2,659,349	\$ 6,314,478	6.91%
Maintenance	810	1,383,313	732,469	2,115,782	1,224,266	672,469	1,896,735	11.55%
Total Sites and Buildings		\$ 5,494,739	\$ 3,372,118	\$ 8,866,857	\$ 4,879,395	\$ 3,331,818	\$ 8,211,213	7.98%
<u>Fiscal and Other Fixed Cost Programs</u>								
Insurance	940	\$ -	\$ 340,000	\$ 340,000	\$ -	\$ 365,000	\$ 365,000	-6.85%
Employee Benefits	930	1,500,000		1,500,000	2,466,118		2,466,118	-39.18%
Unallocated	975	245,750	(190,000)	55,750	2,020,569	582,986	2,603,555	-97.86%
Total Fiscal and Other Fixed Cost Programs		\$ 1,745,750	\$ 150,000	\$ 1,895,750	\$ 4,486,687	\$ 947,986	\$ 5,434,673	-65.12%
Total		\$ 69,300,639	\$ 6,777,784	\$ 76,078,423	\$ 67,808,851	\$ 7,864,207	\$ 75,673,058	0.54%
Operating Excess (Deficit)				\$ (404,450)			\$ (389,924)	3.73%

**Independent School District No. 709
General Fund - Restricted**

IFAS Pro	Salary & Benefits	Proposed 06/30/08		Salary & Benefits	Adopted 06/30/07		% Change	
		Non-labor	Total		Non-labor	Total		
Revenues								
Local		\$ 1,622,199	\$ 1,622,199		\$ 1,047,357	\$ 1,047,357	54.89%	
State		5,842,224	5,842,224		5,901,731	5,901,731	-1.01%	
Federal - Received through MDE		5,834,031	5,834,031		6,160,180	6,160,180	-5.29%	
Federal - Direct		276,532	276,532		424,657	424,657	-34.88%	
Total Revenues		\$ 13,574,986	\$ 13,574,986		\$ 13,533,925	\$ 13,533,925	0.00	
Expenditures								
<u>Administration</u>								
Special Education Admin	031	\$ 230,221	\$ 10,150	\$ 240,371	\$ 219,960	\$ 7,341	\$ 227,301	5.75%
School Administration	050	83,200		83,200	71,652	-	71,652	16.12%
Total Administration		\$ 313,421	\$ 10,150	\$ 323,571	\$ 291,612	\$ 7,341	\$ 298,953	8.23%

**Independent School District No. 709
General Fund - Restricted**

	IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Elementary and Secondary Regular Instruction</u>								
Kindergarten	201	\$ 240,000		\$ 240,000	\$ 173,669	\$ -	\$ 173,669	38.19%
First Grade Preparedness	202	303,553	15,429	318,982	226,130	11,144	237,274	34.44%
Elementary	203	996,940	71,184	1,068,124	940,403	-	940,403	13.58%
Title II	204	651,565	25,485	677,050	618,267	61,688	679,955	-0.43%
Title II - Safe and Drug Free	206	55,427	2,217	57,644	63,163	-	63,163	-8.74%
Long Term Substitutes	207	18,195	572	18,767	-	20,024	20,024	-6.28%
Area Learning Center	210	1,114,103	189,931	1,304,034	1,062,350	59,800	1,122,150	16.21%
Secondary	211	782,619	241,770	1,024,389	1,167,544	194,008	1,361,552	-24.76%
Title I	216	1,868,480	390,015	2,258,495	2,195,107	305,542	2,500,649	-9.68%
Gifted and Talented	218	44,289	54,765	99,054	45,760	57,198	102,958	-3.79%
Homeless Youth	219	48,355		48,355	33,600	17,400	51,000	-5.19%
Title II Part D Technology	222	24,008	10,992	35,000	18,093	4,362	22,455	55.87%
Co-Curricular	291	88,000		88,000	83,820	-	83,820	4.99%
Desegregation	696	1,450,028	334,384	1,784,412	1,615,370	200,000	1,815,370	-1.71%
Total Elementary and Secondary Regular In.		\$ 7,685,562	\$ 1,336,744	\$ 9,022,306	\$ 8,243,276	\$ 931,166	\$ 9,174,442	-1.66%
<u>Vocational Education Instruction</u>								
Special Needs	380	\$ 61,968	\$ 58,032	\$ 120,000	\$ 75,490	\$ 35,157	\$ 110,647	8.45%
Project Lead the Way	387			-		19,500	19,500	100.00%
General Vocational	399	159,955		159,955	100,382	5,800	106,182	50.64%
Total Vocational Education instruction		\$ 221,923	\$ 58,032	\$ 279,955	\$ 175,872	\$ 60,457	\$ 236,329	18.46%

**Independent School District No. 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Special Education Instruction</u>								
Speech/Language Impaired	401	\$ 75,243	\$ 3,120	\$ 78,363	\$ -	\$ 3,084	\$ 3,084	2440.95%
Mild/Moderate Mentally Impaired	402	267,006	24,800	291,806	390,158	15,396	405,554	-28.05%
Moderate/Severe Mentally Impaired	403	152,312	9,400	161,712	119,269	6,681	125,950	28.39%
Physically Impaired	404	73,812	2,200	76,012	55,964	1,567	57,531	32.12%
Deaf	405		10,530	10,530	11,605	9,783	21,388	-50.77%
Blind	406		67,648	67,648		69,904	69,904	-3.23%
Specific Disability	407	150,636	8,245	158,881	114,133	6,537	120,670	31.67%
Emotional/Behavioral	408	165,631	6,500	172,131	98,280	37,870	136,150	26.43%
Other Health Problems	410	32,709	5,875	38,584	77,527	4,143	81,670	-52.76%
Autistic	411	281,399	25,400	306,799	419,893	18,850	438,743	-30.07%
Early Childhood	412	369,200	58,535	427,735	280,399	54,841	335,240	27.59%
Severely Multiply Impaired	416	74,904	2,600	77,504	33,200	930	34,130	127.08%
General Special Education	420	633,535	220,951	854,486	404,741	268,038	672,779	27.01%
Total Special Education Instruction		\$ 2,276,387	\$ 445,804	\$ 2,722,191	\$ 2,005,169	\$ 497,624	\$ 2,502,793	8.77%

**Independent School District No. 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
Indian Teacher Training	221	\$ 2,382	\$ 67,618	\$ 70,000	\$ 8,507	\$ 61,493	\$ 70,000	#REF!
General Instructional Support	605	198,047		198,047	200,389	-	200,389	-1.17%
Vista Project	633			-	-	15,000	15,000	-100.00%
Title V - Gifted	668	69,274	147,303	216,577	82,903	135,327	218,230	100.00%
Learn and Serve	674			-	11,365	1,635	13,000	100.00%
Desegregation - Special Programs	689	58,083	23,627	81,710	54,050	30,863	84,913	-3.77%
Desegregation Leadership	690			-	48,123		48,123	-100.00%
Indian Education	691	248,170	10,089	258,259	224,935	4,361	229,296	12.63%
Desegregation Admin	693	139,460	29,111	168,571	172,080	19,939	192,019	-12.21%
Deseg Amer Indian	695	37,468	9,840	47,308	37,734	10,389	48,123	-1.69%
Deseg African Amer	697	37,573	9,735	47,308	40,530	7,593	48,123	-1.69%
Deseg Asian Pacific	698	37,763	9,545	47,308	40,416	7,707	48,123	-1.69%
Deseg Adlante	699	35,424	11,884	47,308	40,416	7,707	48,123	-1.69%
Deseg Recruitment	700		6,225	6,225	-	21,251	21,251	-70.71%
Total Instructional Support Services		\$ 863,644	\$ 324,977	\$ 1,188,621	\$ 961,448	\$ 323,265	\$ 1,284,713	-7.48%

**Independent School District No. 709
General Fund - Restricted**

	IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Pupil Support Services</u>								
Social Work Services	740	\$ 38,342	\$ -	\$ 38,342	\$ 36,695	\$ -	\$ 36,695	100.00%
Total Pupil Support Services		\$ 38,342	\$ -	\$ 38,342	\$ 36,695	\$ -	\$ 36,695	100.00%
Total Expenditures		\$ 11,399,279	\$ 2,175,707	\$ 13,574,986	\$ 11,714,072	\$ 1,819,853	\$ 13,533,925	0.30%
Operating Excess (Deficit)				\$ -			\$ -	-

**Independent School District No. 709
Food Service Fund**

IFAS Pro	Salary & Benefits	Proposed 06/30/08		Adopted 06/30/07			% Change
		Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues							
Local		\$ 2,500	\$ 2,500	\$ 1,500	\$ 1,500		100.00%
State		148,000	148,000	133,000	133,000		11.28%
Federal - Received through MDE		1,650,529	1,650,529	1,568,600	1,568,600		5.22%
Local Sales and Insurance Recovery		1,123,193	1,123,193	1,176,693	1,176,693		-4.55%
Total Revenues		\$ 2,924,222	\$ 2,924,222	\$ 2,879,793	\$ 2,879,793		1.54%
Expenditures							
<u>Pupil Support Services</u>							
Food services	770	\$ 1,417,172	\$ 1,507,050	\$ 1,372,743	\$ 1,507,050	\$ 2,879,793	1.54%
Total Expenditures		\$ 1,417,172	\$ 1,507,050	\$ 1,372,743	\$ 1,507,050	\$ 2,879,793	1.54%
Operating Excess (Deficit)			\$ -		\$ -		

**Independent School District No. 709
Transportation Fund**

IFAS Pro	Salary & Benefits	Proposed 06/30/07		Adopted 06/30/08			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
State		\$ 4,960,000	\$ 4,960,000	\$ 5,123,466	\$ 5,123,466		-3.19%	
Total Revenues		\$ 4,960,000	\$ 4,960,000	\$ 5,123,466	\$ 5,123,466		-3.19%	
Expenditures								
<u>Elementary and Secondary Regular Instruction</u>								
ALC	210	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	0.00%
<u>Pupil Support Services</u>								
Transportation Safety	750		4,500	4,500		4,500	4,500	0.00%
Pupil Transportation	760	1,669,690	3,356,853	5,026,543	1,628,689	3,486,277	5,114,966	-1.73%
Total Pupil Support Services		\$ 1,669,690	\$ 3,361,353	\$ 5,031,043	\$ 1,628,689	\$ 3,490,777	\$ 5,119,466	100.00%
Total Expenditures		\$ 1,669,690	\$ 3,365,353	\$ 5,035,043	\$ 1,628,689	\$ 3,494,777	\$ 5,123,466	-1.73%
Operating Excess (Deficit)			\$ (75,043)			\$ -		

**Independent School District No. 709
Community Education Fund - Unrestricted**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 899,088	\$ 899,088		\$ 1,354,067	\$ 1,354,067	-33.60%	
State		1,209,819	1,209,819		555,128	555,128	117.94%	
Total Revenues		\$ 2,108,907	\$ 2,108,907		\$ 1,909,195	\$ 1,909,195	10.46%	
<u>Community Education and Services</u>								
General Community Education	505	\$ 471,415	\$ 322,950	\$ 794,365	\$ 431,730	\$ 345,915	\$ 777,645	2.15%
Drivers Education	506	97,950	34,550	132,500	87,000	30,045	117,045	13.20%
Volunteer Services	507	53,532		53,532	53,532	-	53,532	0.00%
After School Enrichment	508	34,927	19,220	54,147	31,967	22,998	54,965	-1.49%
Adults with Disabilities	510	59,641	5,840	65,481	59,641	5,840	65,481	0.00%
Adult Basic and Continuing Education	520	312,186	48,400	360,586	329,600	48,400	378,000	-4.61%
Children with Disabilities	570	21,253	7,900	29,153	84,207	7,900	92,107	-68.35%
Latchkey	571	436,432	59,950	496,382	383,758	65,765	449,523	10.42%
Youth Development	585	120,373	12,950	133,323	83,179	12,950	96,129	38.69%
Nursery Program	591	21,100	18,000	39,100	21,100	18,000	39,100	0.00%
Early Childhood Screening	595	105,492	3,000	108,492	105,863	3,000	108,863	-0.34%
GED Testing	597			-	-	-	-	#DIV/0!
Total Expenditures		\$ 1,734,301	\$ 532,760	\$ 2,267,061	\$ 1,671,577	\$ 560,813	\$ 2,232,390	1.55%
Operating Excess (Deficit)				\$ (158,154)		\$ (323,195)		-51.07%

**Independent School District No. 709
Community Education Fund- Restricted**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 332,425	\$ 332,425		\$ 375,048	\$ 375,048	-11.36%	
State		1,231,216	1,231,216		1,178,881	1,178,881	4.44%	
Federal - Received through MDE		1,509,535	1,509,535		15,000	15,000	9963.57%	
Federal - Direct		4,667,762	4,667,762		1,779,346	1,779,346	162.33%	
Total Revenues		\$ 7,740,938	\$ 7,740,938		\$ 3,348,275	\$ 3,348,275	131.19%	
<u>Community Education and Services</u>								
Adult Basic and Continuing Education	520	\$ 59,796	\$ 6,200	\$ 65,996	\$ 16,525	\$ 10,459	\$ 26,984	144.57%
Early Childhood Program	580	3,653,145	685,095	4,338,240	2,393,694	457,633	2,851,327	52.15%
Non Public Aid	590	185,284	109,716	295,000	189,757	119,240	308,997	-4.53%
School (Learning) Readiness	596	153,300	17,700	171,000	124,351	36,616	160,967	6.23%
Safe Schools	598	280,552	1,451,200	1,731,752			-	#DIV/0!
Safe Schools	599	72,318	1,066,632	1,138,950			-	
Total Expenditures		\$ 4,404,395	\$ 3,336,543	\$ 7,740,938	\$ 2,724,327	\$ 623,948	\$ 3,348,275	131.19%
Operating Excess (Deficit)			\$ -			\$ -		0.00%

**Independent School District No. 709
Capital Fund**

IFAS Pro	Salary & Benefits	Proposed 06/30/08		Salary & Benefits	Adopted 06/30/07		% Change	
		Non-labor	Total		Non-labor	Total		
Revenues								
Local		\$ 1,377,911	\$ 1,377,911		\$ 1,787,416	\$ 1,787,416	-22.91%	
State		1,486,999	1,486,999		1,152,840	1,152,840	28.99%	
Local Sales and Insurance Recovery		260,429	260,429		441,000	441,000	-40.95%	
Total Revenues		\$ 3,125,339	\$ 3,125,339		\$ 3,381,256	\$ 3,381,256	-7.57%	
Expenditures								
<u>Administration</u>								
School Operations Administration	030	\$ 5,000	\$ 5,000		\$ 25,000	\$ 25,000	-80.00%	
Curriculum Administration	035	5,000	5,000		25,000	25,000	-80.00%	
Total Administration		\$ 10,000	\$ 10,000		\$ 50,000	\$ 50,000	(80.00)	
<u>District Support Services</u>								
Human Resources	105	\$ 74,022	\$ 5,000	\$ 79,022	\$ 65,472	\$ 10,000	\$ 75,472	4.70%
Business Services	110	50,594	10,000	60,594	45,080	10,000	55,080	10.01%
Budget and Finance	115	66,003	10,000	76,003	59,575	15,000	74,575	1.91%
Management Info Systems	120	460,543	1,965,000	2,425,543	375,232	2,165,000	2,540,232	-4.51%
Physical Plant Admin	125	84,866		84,866	71,775		71,775	100.00%
Print Shop	130		35,000	35,000		35,000	35,000	0.00%
Purchasing/Storeroom	135	66,198		66,198	59,827	-	59,827	10.65%
Total District Support Services		\$ 802,226	\$ 2,025,000	\$ 2,827,226	\$ 676,961	\$ 2,235,000	\$ 2,911,961	-2.91%

**Independent School District No. 709
Capital Fund**

	IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Elementary and Secondary Regular Instruction</u>								
Elementary	203		\$ 40,000	\$ 40,000	\$ 40,450	\$ 40,450		-1.11%
ALC	210		10,000	10,000	10,000	10,000		0.00%
Secondary	211		75,000	75,000	55,240	55,240		35.77%
Music	258		100,000	100,000	100,000	100,000		0.00%
Total Elementary and Secondary Regular Instruction			\$ 225,000	\$ 225,000	\$ 205,690	\$ 205,690		9.39%
<u>Vocational Education Instruction</u>								
General Vocational	399		\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000		-20.00%
<u>Special Education Instruction</u>								
General Special Education	420		\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000		-20.00%
<u>Instructional Support Services</u>								
Curriculum Adoptions	613	\$ -	\$ 479,000	\$ 479,000	\$ -	\$ 479,000	\$ 479,000	0.00%
Educational Media	620	81,600		81,600	79,602		79,602	100.00%
Instructional Technology	694	508,154		508,154	601,346		601,346	-15.50%
Total Instructional Support Services		\$ 589,754	\$ 479,000	\$ 1,068,754	\$ 680,948	\$ 479,000	\$ 1,159,948	-7.86%

**Independent School District No. 709
Capital Fund**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Pupil Support Services</u>								
Food Service	770	\$ 5,000	\$ 5,000		\$ 15,000	\$ 15,000	-66.67%	
<u>Sites and Buildings</u>								
Operations	805	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	0.00%
Maintenance	810		50,000	50,000		50,000	50,000	0.00%
Capital Facilities	850		633,100	633,100		482,000	482,000	31.35%
Health and Safety	860		-	-	105,428	-	105,428	-100.00%
<hr/>								
Total Sites and Buildings		\$ -	\$ 733,100	\$ 733,100	\$ 105,428	\$ 582,000	\$ 687,428	6.64%
<u>Fiscal and Other Fixed Cost Programs</u>								
Unallocated	975	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 428,893	\$ 428,893	-88.34%
<hr/>								
Total Capital Expenditures		\$ 1,391,980	\$ 3,567,100	\$ 4,959,080	\$ 1,463,337	\$ 4,045,583	\$ 5,508,920	-9.98%
<hr/>								
Operating Excess (Deficit)			\$ (1,833,741)			\$ (2,127,664)	-13.81%	

**Independent School District No. 709
Building Construction Fund**

	IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local			\$ 1,696,912	\$ 1,696,912		\$ 1,231,936	\$ 1,231,936	37.74
State			168,000	168,000		168,000	168,000	-
Total Revenues			\$ 1,864,912	\$ 1,864,912		\$ 1,399,936	\$ 1,399,936	33.21
Expenditures								
<u>Sites and Buildings</u>								
Capital Facilities	850	\$ 111,301	\$ 1,188,699	\$ 1,300,000	\$ 18,993	\$ 126,100	\$ 145,093	795.98%
Building Construction	870		-	-	-	2,101,000	2,101,000	-100.00%
Total Expenditures		\$ 111,301	\$ 1,188,699	\$ 1,300,000	\$ 18,993	\$ 2,227,100	\$ 2,246,093	-42.12%
Operating Excess (Deficit)				\$ 564,912			\$ (846,157)	-166.76%

**Independent School District No. 709
Debt Service Fund**

	IFAS Pro	Proposed 06/30/08		Adopted 06/30/07		% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits		Non-labor
Revenues							
Local			\$ 2,883,722	\$ 2,883,722	\$ 2,806,772	\$ 2,806,772	2.74%
Sale of Bonds			196,525	196,525	190,290	190,290	3.28%
Total Revenues			\$ 3,080,247	\$ 3,080,247	\$ 2,997,062	\$ 2,997,062	2.78%
Expenditures							
<u>Fiscal and Other Fixed Cost Programs</u>							
Retirement of Long-Term Debt	910		\$ 8,187,960	\$ 8,187,960	\$ 3,766,236	\$ 3,766,236	117.40%
Total Expenditures			\$ 8,187,960	\$ 8,187,960	\$ 3,766,236	\$ 3,766,236	117.40%
Operating Excess (Deficit)				(5,107,713)		(769,174)	564.05%

**Independent School District No. 709
Trust and Agency Fund**

IFAS Pro	Proposed 06/30/08			Adopted 06/30/07			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 260,400	\$ 260,400		\$ 260,200	\$ 260,200	0.08%	
Total Revenues		\$ 260,400	\$ 260,400		\$ 260,200	\$ 260,200	0.08%	
Expenditures								
<u>Pupil Support Services</u>								
Miller Memorial	791	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	-100.00%
Retirees' Trust	792	100,000		100,000	255,000		255,000	-60.78%
Clock Tower	793		400	400		200	200	100.00%
Total Expenditures		\$ 100,000	\$ 400	\$ 100,400	\$ 255,000	\$ 5,200	\$ 260,200	-61.41%
Operating Excess (Deficit)				160,000			-	#DIV/0!

**Independent School District No. 709
Student Activities Fund**

	IFAS Pro	Proposed 06/30/08		Adopted 06/30/07			% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor		Total
Revenues								
Local			\$ 2,228,925	\$ 2,228,925		\$ 2,461,754	\$ 2,461,754	-9.46%
Total Revenues			<u>\$ 2,228,925</u>	<u>\$ 2,228,925</u>		<u>\$ 2,461,754</u>	<u>\$ 2,461,754</u>	-9.46%
Expenditures								
<u>Elementary and Secondary Regular Instruction</u>								
Elementary	203		\$ 173,325	\$ 173,325	\$ -	\$ 202,416	\$ 202,416	-14.37%
Co-Curricular Activity	291		1,525,450	1,525,450	-	1,714,028	1,714,028	-11.00%
Boys Athletic	294		75,650	75,650	-	85,474	85,474	-11.49%
Girls Athletic	296		56,100	56,100	-	61,145	61,145	-8.25%
Extra-Curricular Activity	298		398,400	398,400	-	398,691	398,691	-0.07%
Total Expenditures			<u>\$ 2,228,925</u>	<u>\$ 2,228,925</u>	<u>\$ -</u>	<u>\$ 2,461,754</u>	<u>\$ 2,461,754</u>	-9.46%
Operating Excess (Deficit)				<u>-</u>		<u>-</u>	<u>-</u>	