

ISD 709

DULUTH PUBLIC SCHOOLS

ADOPTED BUDGET

FY 2009 – 10

JUNE 16, 2009

**DULUTH PUBLIC SCHOOLS
 ISD # 709
 FISCAL 2010 ADOPTED BUDGET SUMMARY**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers</u>	<u>Operating Excess (Deficit)</u>
General Fund - Unrestricted	\$ 75,702,247	\$ 76,002,247		\$ (300,000)
General Fund - Restricted	13,613,518	13,613,518		-
Food Service Fund	3,082,119	3,082,119		-
Transportation Fund	4,570,925	5,229,342		(658,417)
Community Services Fund - Unrestricted	3,760,364	3,822,116		(61,752)
Community Services Fund - Restricted	7,786,746	7,786,746		-
Capital Fund	2,492,965	2,981,903		(488,938)
Building Construction Fund	98,577,078	119,677,863		(21,100,785)
Debt Service Fund	12,708,336	12,589,088		119,248
Trust and Agency Fund	347,750	225,000		122,750
Student Activities	2,062,225	2,150,725		(88,500)
Total of All Funds	<u><u>\$ 224,704,273</u></u>	<u><u>\$ 247,160,667</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (22,456,394)</u></u>

Independent School District 709
Combined Revenues Expenditures - All Funds
06/30/10

	General		Food Service	Transportation	Community Education		Capital	Building Construction	Debt Service	Trust Agency	Student Activities	Total
	Unrestricted	Restricted			Unrestricted	Restricted						
Revenues												
Local	\$ 7,365,362	\$ 1,366,641	\$ 2,500	\$ -	\$ 2,247,553	\$ 313,668	\$ 1,507,585	\$ 3,216,139	\$ 12,068,886	\$ 347,750	\$ 2,062,225	\$ 30,498,309
State	68,336,885	5,695,883	148,000	4,570,925	1,512,811	1,372,661	789,072	168,064	639,450	-	-	83,233,751
Federal - received through MDE	-	6,371,816	1,668,919	-	-	30,426	196,308	-	-	-	-	8,267,469
Federal - Direct	-	179,178	-	-	-	6,069,991	-	-	-	-	-	6,249,169
Local Sales and Insurance Recovery	-	-	1,262,700	-	-	-	-	-	-	-	-	1,262,700
Sale of Bonds	-	-	-	-	-	-	-	95,192,875	-	-	-	95,192,875
Total Revenues	\$ 75,702,247	\$ 13,613,518	\$ 3,082,119	\$ 4,570,925	\$ 3,760,364	\$ 7,786,746	\$ 2,492,965	\$ 98,577,078	\$ 12,708,336	\$ 347,750	\$ 2,062,225	\$ 224,704,273
Expenditures												
Administration	\$ 4,541,883	\$ 128,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,670,419
District Support Services	2,712,125	100,000	-	-	-	-	-	-	-	-	-	2,812,125
Elementary and Secondary Regular	32,434,341	9,428,377	-	-	-	-	-	-	-	-	2,150,725	44,013,443
Vocational Education	1,209,032	163,570	-	-	-	-	-	-	-	-	-	1,372,602
Special Education	20,215,119	2,664,386	-	-	-	-	-	-	-	-	-	22,879,505
Community Education	-	-	-	-	3,822,116	7,786,746	-	-	-	-	-	11,608,862
Instructional Support Services	1,049,900	1,090,649	-	-	-	-	-	-	-	-	-	2,140,549
Pupil Support Services	2,212,170	38,000	3,082,119	5,229,342	-	-	-	-	-	225,000	-	10,786,631
Sites and Buildings	9,056,000	-	-	-	-	-	2,981,903	119,677,863	-	-	-	131,715,766
Fiscal and Other Fixed Costs Prog	2,571,677	-	-	-	-	-	-	-	12,589,088	-	-	15,160,765
Total Expenditures	\$ 76,002,247	\$ 13,613,518	\$ 3,082,119	5,229,342	\$ 3,822,116	\$ 7,786,746	\$ 2,981,903	\$ 119,677,863	\$ 12,589,088	\$ 225,000	\$ 2,150,725	\$ 247,160,667
Operating Excess (Deficit)	\$ (300,000)	\$ -	\$ -	\$ (658,417)	\$ (61,752)	\$ -	\$ (488,938)	\$ (21,100,785)	\$ 119,248	\$ 122,750	\$ (88,500)	\$ (22,456,394)
Fund Balance 06/30/08	15,993,915	-	422,898	1,569,757	658,230	-	2,695,651	168,297,690	936,639	1,439,590	1,118,959	193,133,329
Projected Excess (Deficit) 06/30/09	-	-	-	(660,681)	(52,980)	-	-	(17,334,564)	(401,308)	245,000	-	(18,204,533)
Fund balance 06/30/10	\$ 15,693,915	\$ -	\$ 422,898	\$ 250,659	\$ 543,498	\$ -	\$ 2,206,713	\$ 129,862,341	\$ 654,579	\$ 1,807,340	\$ 1,030,459	\$ 152,472,402

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

IFAS Pro	Salary & Benefits	Proposed 06/30/10		Adopted 06/30/09			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 7,365,362	\$ 7,365,362	\$ 6,416,448	\$ 6,416,448		14.79%	
State		68,336,885	68,336,885	70,756,291	70,756,291		-3.42%	
Total Revenues		\$ 75,702,247	\$ 75,702,247	\$ 77,172,739	\$ 77,172,739		-1.91%	
Expenditures								
<u>Administration</u>								
School Board	010	\$ 58,138	\$ 41,800	\$ 99,938	\$ 59,250	\$ 41,800	\$ 101,050	-1.10%
Superintendent Office	020	265,718	32,400	298,118	244,875	32,400	277,275	7.52%
School Operations Administration	030	367,836	134,200	502,036	354,885	126,500	481,385	4.29%
Secondary Voc Administration	045	183,635	3,500	187,135	181,185	9,150	190,335	-1.68%
School Administration	050	3,292,960	161,696	3,454,656	3,477,323	164,211	3,641,534	-5.13%
Total Administration		\$ 4,168,287	\$ 373,596	\$ 4,541,883	\$ 4,317,518	\$ 374,061	\$ 4,691,579	-3.19%

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

IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>District Support Services</u>								
Elections	100	\$ 2,440	\$ 97,560	\$ 100,000	\$ 2,440	\$ 97,560	100,000	0.00%
Human Resources	105	492,183	130,411	622,594	596,950	130,411	727,361	-14.40%
Public Relations	107		53,000	53,000		53,000	53,000	0.00%
Business Services	110	331,242	65,786	397,028	323,063	65,786	388,849	2.10%
Budget and Finance	115	531,233	87,025	618,258	517,641	87,025	604,666	2.25%
Management Info Systems	120		524,000	524,000		524,000	524,000	0.00%
Physical Plant Admin	125	336,403	30,000	366,403	313,504	30,000	343,504	6.67%
Print Shop	130	380,523	224,250	604,773	373,148	224,250	597,398	1.23%
Purchasing/Storeroom	135	349,217	24,571	373,788	334,456	24,571	359,027	4.11%
Administrative Chargeback's	140	(400,000)	(547,719)	(947,719)	(400,000)	(547,719)	(947,719)	0.00%
Total District Support Services		\$ 2,023,241	\$ 688,884	\$ 2,712,125	\$ 2,061,202	\$ 688,884	\$ 2,750,086	-1.38%

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

IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Elementary and Secondary Regular Instruction</u>								
Split Grade Stipends	150	\$ 37,901	\$ 37,901	\$ 22,908	\$ -	\$ 22,908	65.45%	
Secondary Long-term Subs	151	45,500	45,500	45,500		45,500	0.00%	
Kindergarten	201	1,639,265	1,639,265			-		
Elementary	203	13,957,218	106,576	14,063,794	16,161,241	101,836	16,263,077	-13.52%
District Substitutes	205	480,900	7,400	488,300	480,900	7,400	488,300	0.00%
Elementary Long-Term Substitutes	209	90,752		90,752	90,752		90,752	0.00%
Secondary	211	961,883	255,856	1,217,739	776,562	206,366	982,928	23.89%
Visual Art	212	614,496	6,410	620,906	480,786	7,510	488,296	27.16%
Business	215	253,050	1,770	254,820	261,485	1,770	263,255	-3.20%
English	220	2,136,224	3,910	2,140,134	2,130,342	4,510	2,134,852	0.25%
English as a Second Language	225	263,600	5,425	269,025	263,600	5,425	269,025	0.00%
Foreign Language	230	1,081,431	1,640	1,083,071	1,040,489	1,790	1,042,279	3.91%
Health, Physical Education	240	771,976	3,930	775,906	956,581	4,330	960,911	-19.25%
Family Living	250	344,033	6,230	350,263	511,854	7,130	518,984	-32.51%
Industrial Education	255	151,041	6,385	157,426	234,951	7,285	242,236	-35.01%
Math	256	2,234,122	3,060	2,237,182	2,282,369	3,510	2,285,879	-2.13%
Computer Science	257			-		2,500	2,500	-100.00%
Music	258	970,398	10,960	981,358	906,232	11,360	917,592	6.95%
Science	260	1,964,262	9,830	1,974,092	1,921,553	10,730	1,932,283	2.16%
Social Studies	270	2,065,045	3,550	2,068,595	2,047,424	4,000	2,051,424	0.84%
Summer School	286	31,736	1,050	32,786	31,736	1,050	32,786	0.00%
Activity Director	290	275,445		275,445	275,445		275,445	0.00%
Co-Curricular	291	109,222	120,914	230,136	119,220	137,300	256,520	-10.29%
Co-Ed Athletics	292	47,244	326,137	373,381	56,814	26,837	83,651	346.36%
Boys Athletics	294	217,785	158,553	376,338	224,928	143,830	368,758	2.06%
Girls Athletics	296	203,984	123,660	327,644	212,993	124,834	337,827	-3.01%
Extra Curricular	298	122,085		122,085	178,380		178,380	-31.56%
Interactive Television	692	82,497	8,000	90,497	82,497	8,000	90,497	0.00%
High School Graduation	701		25,000	25,000		25,000	25,000	0.00%
College within the Schools	702		85,000	85,000		75,000	75,000	13.33%
Total Elem & Secondary Regular Instruction		\$ 31,153,095	\$ 1,281,246	\$ 32,434,341	\$ 31,797,542	\$ 929,303	\$ 32,726,845	-0.89%

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

IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Agricultural	301	\$ 85,340	\$ 8,071	\$ 93,411	\$ 168,822	\$ 17,016	\$ 185,838	-49.74%
Health Occupations	321	38,466		38,466	77,367		77,367	-50.28%
Family Living	331		5,000	5,000		5,000	5,000	0.00%
Office Education	341	40,626	3,150	43,776	81,188	3,996	85,184	-48.61%
Industrial Education	361	188,475	16,300	204,775	369,182	24,784	393,966	-48.02%
Services	365	117,655	42,750	160,405	229,293	63,075	292,368	-45.14%
Special Needs	380	610,868	5,011	615,879	719,104	5,011	724,115	-14.95%
General Vocational	399		47,320	47,320		40,750	40,750	16.12%
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Total Vocational Education Instruction		\$ 1,081,430	\$ 127,602	\$ 1,209,032	\$ 1,644,956	\$ 159,632	\$ 1,804,588	-33.00%
<u>Special Education Instruction</u>								
Speech/Language Impaired	401	\$ 1,200,317	\$ 7,500	\$ 1,207,817	\$ 1,166,049	\$ 8,000	\$ 1,174,049	2.88%
Mild/Moderate Mentally Impaired	402	1,696,532	4,000	1,700,532	1,554,825	4,000	1,558,825	9.09%
Moderate/Severe Mentally Impaired	403	949,026	4,000	953,026	860,711	4,000	864,711	10.21%
Physically Impaired	404	198,630	25,500	224,130	187,005	25,500	212,505	5.47%
Deaf	405	736,631	1,000	737,631	690,265	1,000	691,265	6.71%
Visually Impaired	406	10,256		10,256			-	
Specific Disability	407	2,502,840	3,000	2,505,840	2,706,704	3,000	2,709,704	-7.52%
Emotional/Behavioral	408	5,783,154	40,760	5,823,914	5,971,058	40,760	6,011,818	-3.13%
Other Health Problems	410	117,378	37,200	154,578	111,858	40,200	152,058	1.66%
Autistic	411	2,141,899	5,000	2,146,899	2,042,767	5,000	2,047,767	4.84%
Early Childhood	412	1,137,030	19,150	1,156,180	994,876	19,150	1,014,026	14.02%
Traumatic Brain Injury	414	56,395		56,395	68,077		68,077	-17.16%
DAPE Teachers	415		1,000	1,000		1,000	1,000	0.00%
Severely Multiply Impaired	416	273,649		273,649	249,454		249,454	9.70%
General Special Education	420	2,806,615	322,656	3,129,271	2,557,504	323,756	2,881,260	8.61%
Special Ed Homebound	430	14,001		14,001	15,000		15,000	-6.66%
Regular Homebound	431	117,000	3,000	120,000	117,000	3,000	120,000	0.00%
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Total Special Education Instruction		\$ 19,741,353	\$ 473,766	\$ 20,215,119	\$ 19,293,153	\$ 478,366	\$ 19,771,519	2.24%

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

IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Instructional Support Services</u>							
General Instructional Support	605	\$ 616,690	\$ 616,690	\$ 740,028	\$ -	\$ 740,028	-16.67%
Educational Media	620	419,550	433,210	503,460	15,010	518,470	-16.44%
Staff Development	640		-		351,160	351,160	-100.00%
Indian Education	691		-	42,596		42,596	-100.00%
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Total Instructional Support Services		\$ 1,036,240	\$ 1,049,900	\$ 1,286,084	\$ 366,170	\$ 1,652,254	-36.46%

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

IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Pupil Support Services</u>								
Habitat	581	\$ 123,435	\$ 6,000	\$ 129,435	\$ 166,200	\$ 6,000	\$ 172,200	-24.83%
Counseling and Guidance	710	684,853	600	685,453	755,193	1,050	756,243	-9.36%
Police Liaison	711		211,000	211,000		211,000	211,000	0.00%
Drop Out Prevention	715	251,730		251,730	251,730		251,730	0.00%
Health Services	720	926,552	8,000	934,552	988,859	8,000	996,859	-6.25%
Total Pupil Support Services		\$ 1,986,570	\$ 225,600	\$ 2,212,170	\$ 2,161,982	\$ 226,050	\$ 2,388,032	-7.36%
<u>Sites and Buildings</u>								
Operations	805	\$ 4,063,721	\$ 2,497,999	\$ 6,561,720	\$ 3,978,430	\$ 2,639,649	\$ 6,618,079	-0.85%
Maintenance	810	1,233,091	713,708	1,946,799	1,259,822	732,469	1,992,291	-2.28%
Lease Purchase	850		547,481	547,481				
Total Sites and Buildings		\$ 5,296,812	\$ 3,759,188	\$ 9,056,000	\$ 5,238,252	\$ 3,372,118	\$ 8,610,370	5.18%
<u>Fiscal and Other Fixed Cost Programs</u>								
Insurance	940		\$ 225,000	\$ 225,000	\$ -	\$ 300,000	\$ 300,000	-25.00%
Employee Benefits	930	2,705,000		2,705,000	2,705,000		2,705,000	0.00%
Unallocated	975	(583,323)	225,000	(358,323)	(432,534)	205,000	(227,534)	57.48%
Total Fiscal and Other Fixed Cost Programs		\$ 2,121,677	\$ 450,000	\$ 2,571,677	\$ 2,272,466	\$ 505,000	\$ 2,777,466	-7.41%
Total		\$ 68,608,705	\$ 7,393,542	\$ 76,002,247	\$ 70,073,155	\$ 7,099,584	\$ 77,172,739	-1.52%
Operating Excess (Deficit)				\$ (300,000)			\$ -	

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

IFAS Pro	Salary & Benefits	Proposed 06/30/10		Adopted 06/30/09			% Change
		Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues							
Local		\$ 1,366,641	\$ 1,366,641	\$ 697,362	\$ 697,362		95.97%
State		5,695,883	5,695,883	6,121,981	6,121,981		-6.96%
Federal - Received through MDE		6,371,816	6,371,816	5,142,001	5,142,001		23.92%
Federal - Direct		179,178	179,178	160,000	160,000		11.99%
Total Revenues		\$ 13,613,518	\$ 13,613,518	\$ 12,121,344	\$ 12,121,344		0.12
Expenditures							
<u>Administration</u>							
Special Education Admin	031	\$ -	\$ -	\$ 239,095	\$ -	\$ 239,095	-100.00%
School Administration	050	128,536	128,536	142,086	142,086		-9.54%
Total Administration		\$ 128,536	\$ 128,536	\$ 381,181	\$ -	\$ 381,181	-66.28%
Management Info Systems	120	\$ 97,000	\$ 3,000	\$ 100,000	\$ -	\$ -	
Total District Support Services		\$ 97,000	\$ 3,000	\$ 100,000	\$ -	\$ -	

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

	IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Elementary and Secondary Regular Instruction</u>								
Kindergarten	201	\$ 235,200	\$ -	\$ 235,200	\$ -	\$ -	\$ -	
First Grade Preparedness	202	-		-	220,000		220,000	-100.00%
Elementary	203	1,192,813	183,573	1,376,386	1,280,316		1,280,316	7.50%
Title II	204	538,707	141,293	680,000	565,265	126,735	692,000	-1.73%
Title II - Safe and Drug Free	206	46,516	8,906	55,422	37,425	12,575	50,000	10.84%
Area Learning Center	210	1,580,583	66,850	1,647,433	1,633,608	47,950	1,681,558	-2.03%
Secondary	211	711,082	47,285	758,367	808,818		808,818	-6.24%
Title I	216	2,323,093	616,565	2,939,658	1,700,110	349,890	2,050,000	43.40%
Gifted and Talented	218	96,486	38,826	135,312	131,659		131,659	2.77%
Homeless Youth	219	64,653	22,347	87,000			-	
Music	258		25,000	25,000			-	
Co-Curricular	292		5,080	5,080			-	
Desegregation	696	1,128,189	355,330	1,483,519	1,367,555	382,061	1,749,616	-15.21%
Total Elementary and Secondary Regular In.		\$ 7,917,322	\$ 1,511,055	\$ 9,428,377	\$ 7,744,756	\$ 919,211	\$ 8,663,967	8.82%
<u>Vocational Education Instruction</u>								
Special Needs	380	\$ 72,697	\$ 27,303	\$ 100,000	\$ 73,050	\$ 26,950	\$ 100,000	0.00%
General Vocational	399	57,320	6,250	63,570	51,000	5,000	56,000	13.52%
Total Vocational Education instruction		\$ 130,017	\$ 33,553	\$ 163,570	\$ 124,050	\$ 31,950	\$ 156,000	4.85%

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

IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Special Education Instruction</u>								
Speech/Language Impaired	401	\$ 18,934	\$ 18,934	\$ -	\$ 2,184	\$ 2,184	766.94%	
Mild/Moderate Mentally Impaired	402	215,333	12,733	228,066	215,333	12,733	228,066	0.00%
Moderate/Severe Mentally Impaired	403	171,917	8,425	180,342	137,220	8,425	145,645	23.82%
Physically Impaired	404	68,768	2,751	71,519	68,768	2,751	71,519	0.00%
Deaf	405	7,444	8,098	15,542	7,444	8,098	15,542	0.00%
Blind	406	52,475	15,600	68,075		15,600	15,600	336.38%
Specific Disability	407	128,932	6,197	135,129	128,932	6,197	135,129	0.00%
Emotional/Behavioral	408	208,588	10,420	219,008	233,296	10,420	243,716	-10.14%
Other Health Problems	410	61,048	4,366	65,414	61,048	4,366	65,414	0.00%
Autistic	411	327,011	15,889	342,900	327,012	15,888	342,900	0.00%
Early Childhood	412	380,142	37,301	417,443	139,645	5,586	145,231	187.43%
Severely Multiply Impaired	416	110,955	4,438	115,393	110,955	4,438	115,393	0.00%
General Special Education	420	714,215	64,646	778,861	473,321	64,646	537,967	44.78%
Framework Plan	450	5,000	-	5,000	-	-	-	
Early Childhood - SD	912	-	2,760	2,760	-	-	-	
Total Special Education Instruction		\$ 2,451,828	\$ 212,558	\$ 2,664,386	\$ 1,902,974	\$ 161,332	\$ 2,064,306	29.07%

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

IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
Indian Teacher Training	221	\$ 2,685	\$ 67,315	\$ 70,000	\$ 2,885	\$ 67,115	\$ 70,000	0.00%
Habitat - Ordean	583		14,512	14,512				
General Instructional Support	605			-	114,300		114,300	-100.00%
Staff development	644	25,750	24,131	49,881			-	
NE Staff Development	645	1,377	1,623	3,000			-	
Learn and Serve	674	12,979	21	13,000			-	
Desegregation - Special Programs	689	61,374	83,918	145,292	61,374	18,743	80,117	81.35%
Desegregation Staff Development	690	102,000	48,000	150,000			-	
Indian Education	691	250,312	19,472	269,784	223,695	10,850	234,545	15.02%
Desegregation Admin	693	131,700	36,890	168,590	131,700	33,584	165,284	2.00%
Deseg Amer Indian	695	39,970	12,000	51,970	36,970	9,415	46,385	12.04%
Deseg African Amer	697	39,970	12,000	51,970	37,970	8,415	46,385	12.04%
Deseg Asian Pacific	698	37,290	12,000	49,290	41,985	4,400	46,385	6.26%
Deseg Adlante	699	38,550	12,000	50,550	37,850	8,535	46,385	8.98%
Deseg Recruitment	700		2,810	2,810		6,104	6,104	-53.96%
Total Instructional Support Services		\$ 743,957	\$ 346,692	\$ 1,090,649	\$ 688,729	\$ 167,161	\$ 855,890	27.43%

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

	IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Pupil Support Services</u>								
School Outside of a School	788	\$ -	\$ 38,000	\$ 38,000	\$ -	\$ -	\$ -	
Total Pupil Support Services		\$ -	\$ 38,000	\$ 38,000	\$ -	\$ -	\$ -	
Total Expenditures		\$ 11,468,660	\$ 2,144,858	\$ 13,613,518	\$ 10,841,690	\$ 1,279,654	\$ 12,121,344	12.31%
Operating Excess (Deficit)				\$ -			\$ -	-

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

	IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local			\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500	100.00%
State			148,000	148,000		148,000	148,000	0.00%
Federal - Received through MDE			1,668,919	1,668,919		1,650,529	1,650,529	1.11%
Local Sales and Insurance Recovery			1,262,700	1,262,700		1,262,700	1,262,700	0.00%
Total Revenues			\$ 3,082,119	\$ 3,082,119		\$ 3,063,729	\$ 3,063,729	0.60%
Expenditures								
<u>Pupil Support Services</u>								
Food services	770	\$ 1,361,969	\$ 1,720,150	\$ 3,082,119	\$ 1,344,079	\$ 1,719,650	\$ 3,063,729	0.60%
Total Expenditures		\$ 1,361,969	\$ 1,720,150	\$ 3,082,119	\$ 1,344,079	\$ 1,719,650	\$ 3,063,729	0.60%
Operating Excess (Deficit)				\$ -			\$ -	

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

	IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
State			\$ 4,570,925	\$ 4,570,925		\$ 4,537,806	\$ 4,537,806	0.73%
Total Revenues			<u>\$ 4,570,925</u>	<u>\$ 4,570,925</u>		<u>\$ 4,537,806</u>	<u>\$ 4,537,806</u>	0.73%
Expenditures								
<u>Elementary and Secondary Regular Instruction</u>								
ALC	210	\$ -		\$ -	\$ -	\$ 4,000	\$ 4,000	-100.00%
<u>Pupil Support Services</u>								
Pupil Transportation	760	1,682,413	3,546,929	5,229,342	1,640,759	3,553,728	5,194,487	0.67%
Total Pupil Support Services		<u>\$ 1,682,413</u>	<u>\$ 3,546,929</u>	<u>\$ 5,229,342</u>	<u>\$ 1,640,759</u>	<u>\$ 3,553,728</u>	<u>\$ 5,194,487</u>	0.67%
Total Expenditures		<u>\$ 1,682,413</u>	<u>\$ 3,546,929</u>	<u>\$ 5,229,342</u>	<u>\$ 1,640,759</u>	<u>\$ 3,557,728</u>	<u>\$ 5,198,487</u>	0.59%
Operating Excess (Deficit)				<u>\$ (658,417)</u>			<u>\$ (660,681)</u>	-0.34%

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

IFAS Pro	Salary & Benefits	Proposed 06/30/10		Salary & Benefits	Adopted 06/30/09		% Change	
		Non-labor	Total		Non-labor	Total		
Revenues								
Local		\$ 2,247,553	\$ 2,247,553		\$ 1,600,962	\$ 1,600,962	40.39%	
State		1,512,811	1,512,811		1,738,038	1,738,038	-12.96%	
Total Revenues		\$ 3,760,364	\$ 3,760,364		\$ 3,339,000	\$ 3,339,000	12.62%	
<u>Community Education and Services</u>								
General Community Education	505	\$ 417,068	\$ 290,550	\$ 707,618	\$ 377,966	\$ 306,270	\$ 684,236	3.42%
Drivers Education	506	80,838	33,100	113,938	68,100	33,258	101,358	12.41%
Volunteer Services	507	67,463	-	67,463	54,693	-	54,693	23.35%
After School Enrichment	508	47,264	10,300	57,564	43,855	9,300	53,155	8.29%
Adults with Disabilities	510	58,679	4,090	62,769	55,910	4,090	60,000	4.62%
Adult Basic and Continuing Education	520	365,850	48,930	414,780	311,600	48,400	360,000	15.22%
Children with Disabilities	570	49,269	8,600	57,869	45,776	8,400	54,176	6.82%
Latchkey	571	512,683	61,700	574,383	464,104	81,550	545,654	5.27%
Youth Development/MN Youth Alliance	585	1,463,515	238,910	1,702,425	1,212,662	178,282	1,390,944	22.39%
Nursery Program	591	41,541	350	41,891	21,877	20,301	42,178	-0.68%
Early Childhood Screening	595	19,366	2,050	21,416	42,586	3,000	45,586	-53.02%
Total Expenditures		\$ 3,123,536	\$ 698,580	\$ 3,822,116	\$ 2,699,129	\$ 692,851	\$ 3,391,980	12.68%
Operating Excess (Deficit)			\$ (61,752)			\$ (52,980)	16.56%	

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

IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 313,668	\$ 313,668	\$ 195,000	\$ 195,000		60.86%	
State		1,372,661	1,372,661	1,471,995	1,471,995		-6.75%	
Federal - Received through MDE		30,426	30,426	39,996	39,996		-23.93%	
Federal - Direct		6,069,991	6,069,991	6,194,000	6,194,000		-2.00%	
Total Revenues		\$ 7,786,746	\$ 7,786,746	\$ 7,900,991	\$ 7,900,991		-1.45%	
<u>Community Education and Services</u>								
Adult Basic and Continuing Education	520	\$ 47,326	\$ 16,100	\$ 63,426	\$ 59,796	\$ 6,200	\$ 65,996	-3.89%
Early Childhood Program	580	2,899,508	481,860	3,381,368	3,830,700	527,124	4,357,824	-22.41%
Non Public Aid	590	136,336	156,509	292,845	164,363	129,808	294,171	-0.45%
Safe Schools	594	131,365	619,209	750,574	116,236	383,764	500,000	50.11%
School (Learning) Readiness	596	133,077	51,690	184,767	165,300	17,700	183,000	0.97%
Safe Schools	598	351,329	1,468,303	1,819,632	280,552	969,448	1,250,000	45.57%
Safe Schools	599	117,750	1,176,384	1,294,134	72,318	1,177,682	1,250,000	3.53%
Total Expenditures		\$ 3,816,691	\$ 3,970,055	\$ 7,786,746	\$ 4,689,265	\$ 3,211,726	\$ 7,900,991	-1.45%
Operating Excess (Deficit)			\$ -			\$ -		0.00%

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

IFAS Pro	Salary & Benefits	Proposed 06/30/10		Salary & Benefits	Adopted 06/30/09		% Change
		Non-labor	Total		Non-labor	Total	
Revenues							
Local		\$ 1,507,585	\$ 1,507,585	\$ 1,388,867	\$ 1,388,867		8.55%
State		789,072	789,072	1,361,359	1,361,359		-42.04%
Local Sales and Insurance Recovery		196,308	196,308	250,000	250,000		-21.48%
Total Revenues		\$ 2,492,965	\$ 2,492,965	\$ 3,000,226	\$ 3,000,226		-16.91%
Expenditures							
<u>Administration</u>							
School Operations Administration	030	\$ 10,000	\$ 10,000	\$ -	\$ -		
Total Administration		\$ 10,000	\$ 10,000	\$ -	\$ -		
<u>District Support Services</u>							
Human Resources	105	\$ -	\$ -	\$ 78,524	\$ -	\$ 78,524	-100.00%
Business Services	110	56,015	-	58,178	-	58,178	-3.72%
Budget and Finance	115	67,612	-	70,028	-	70,028	-3.45%
Management Info Systems	120	550,707	1,200,000	462,104	1,200,000	1,662,104	5.33%
Physical Plant Admin	125	88,523	-	91,486	-	91,486	-3.24%
Purchasing/Storeroom	135	69,323	-	68,909	-	68,909	0.60%
Total District Support Services		\$ 832,180	\$ 1,200,000	\$ 829,229	\$ 1,200,000	\$ 2,029,229	0.15%

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

	IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Elementary and Secondary Regular Instruction</u>								
Music	258			\$ -		\$ 100,000	\$ 100,000	-100.00%
Total Elementary and Secondary Regular Instruction			\$ -	\$ -		\$ 100,000	\$ 100,000	-100.00%
<u>Instructional Support Services</u>								
Educational Media	620	\$ 133,624		\$ 133,624	\$ 101,415		\$ 101,415	31.76%
Instructional Technology	694	506,099		506,099	519,582		519,582	-2.59%
Total Instructional Support Services		\$ 639,723	\$ -	\$ 639,723	\$ 620,997	\$ -	\$ 620,997	3.02%
<u>Sites and Buildings</u>								
Operations	805	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	0.00%
Maintenance	810		25,000	25,000		25,000	25,000	0.00%
Capital Facilities	850		10,000	10,000		100,000	100,000	-90.00%
Total Sites and Buildings		\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 150,000	\$ 150,000	-60.00%
<u>Fiscal and Other Fixed Cost Programs</u>								
Unallocated	975	\$ -	\$ 240,000	\$ 240,000	\$ -	\$ 100,000	\$ 100,000	140.00%
Total Capital Expenditures		\$ 1,471,903	\$ 1,510,000	\$ 2,981,903	\$ 1,450,226	\$ 1,550,000	\$ 3,000,226	-0.61%
Operating Excess (Deficit)				\$ (488,938)				\$ -

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

IFAS Pro	Proposed 06/30/10			Adopted 06/30/09			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 3,216,139	\$ 3,216,139		\$ 7,113,816	\$ 7,113,816	-54.79%	
State		168,064	168,064		168,064	168,064	0.00%	
Sale of bonds		95,192,875	95,192,875		95,192,875	95,192,875	0.00%	
Total Revenues		\$ 98,577,078	\$ 98,577,078		\$ 102,474,755	\$ 102,474,755	-3.80%	
Expenditures								
<u>Sites and Buildings</u>								
Capital Facilities	850	\$ 106,240	\$ 61,824	\$ 168,064	\$ 82,493	\$ 1,836,887	\$ 1,919,380	-91.24%
Building Construction - alternative facilities	870		18,417,238	18,417,238		20,791,697	20,791,697.00	-11.42%
Building Construction - general fund	871		8,315,158	8,315,158			-	
Building Construction - lease levy	872		69,445,467	69,445,467			-	
Building Construction - cop	873		23,331,936	23,331,936			-	
Total Expenditures		\$ 106,240	\$ 119,571,623	\$ 119,677,863	\$ 82,493	\$ 22,628,584	\$ 22,711,077	426.96%
Operating Excess (Deficit)				\$ (21,100,785)			\$ 79,763,678	-126.45%

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

	IFAS Pro	Proposed 06/30/10		Adopted 06/30/09		% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits		Non-labor
Revenues							
Local			\$ 12,068,886	\$ 12,068,886	\$ 11,837,990	\$ 11,837,990	1.95%
State			639,450	639,450	639,450	639,450	0.00%
			<hr/>		<hr/>		
Total Revenues			\$ 12,708,336	\$ 12,708,336	\$ 12,477,440	\$ 12,477,440	1.85%
Expenditures							
<u>Fiscal and Other Fixed Cost Programs</u>							
Retirement of Long-Term Debt	910		\$ 12,589,088	\$ 12,589,088	\$ 12,878,748	\$ 12,878,748	-2.25%
			<hr/>		<hr/>		
Total Expenditures			\$ 12,589,088	\$ 12,589,088	\$ 12,878,748	\$ 12,878,748	-2.25%
Operating Excess (Deficit)				\$ 119,248		\$ (401,308)	-130%

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

IFAS Pro	Salary & Benefits	Proposed 06/30/10		Salary & Benefits	Adopted 06/30/09		% Change	
		Non-labor	Total		Non-labor	Total		
Revenues								
Local		\$ 347,750	\$ 347,750		\$ 345,400	\$ 345,400	0.68%	
Total Revenues		\$ 347,750	\$ 347,750		\$ 345,400	\$ 345,400	0.68%	
Expenditures								
<u>Pupil Support Services</u>								
Miller Memorial	791	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	
Retirees' Trust	792		200,000	200,000		100,000	100,000	100.00%
Clock Tower	793			-		400	400	-100.00%
Total Expenditures		\$ -	\$ 225,000	\$ 225,000	\$ -	\$ 100,400	\$ 100,400	124.10%
Operating Excess (Deficit)			\$ 122,750			\$ 245,000	-49.90%	

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

	IFAS Pro	Proposed 06/30/10		Adopted 06/30/09		% Change		
		Salary & Benefits	Non-labor	Total	Salary & Benefits		Non-labor	Total
Revenues								
Local			\$ 2,062,225	\$ 2,062,225	\$ 2,148,925	\$ 2,148,925	-4.03%	
Total Revenues			<u>\$ 2,062,225</u>	<u>\$ 2,062,225</u>	<u>\$ 2,148,925</u>	<u>\$ 2,148,925</u>	-4.03%	
Expenditures								
<u>Elementary and Secondary Regular Instruction</u>								
Elementary	203		\$ 169,825	\$ 169,825	\$ -	\$ 173,325	\$ 173,325	-2.02%
Co-Curricular Activity	291		1,440,850	1,440,850	-	1,445,450	1,445,450	-0.32%
Boys Athletic	294		75,650	75,650	-	75,650	75,650	0.00%
Girls Athletic	296		56,100	56,100	-	56,100	56,100	0.00%
Extra-Curricular Activity	298		408,300	408,300	-	398,400	398,400	2.48%
Total Expenditures			<u>\$ 2,150,725</u>	<u>\$ 2,150,725</u>	<u>\$ -</u>	<u>\$ 2,148,925</u>	<u>\$ 2,148,925</u>	0.08%
Operating Excess (Deficit)				<u>\$ (88,500)</u>		<u>\$ -</u>		-