

ISD 709

DULUTH PUBLIC SCHOOLS

MODIFIED BUDGET

FY2018-19

August 21, 2018

DULUTH PUBLIC SCHOOLS
 ISD #709
 FISCAL 2019 MODIFIED BUDGET SUMMARY

	Revenues	Expenditures	Transfers	Projected Excess (Deficit)
General Fund - Unrestricted	\$ 76,499,905	\$ 73,114,284	\$ (3,370,435)	\$ 15,186
General Fund - Restricted	17,568,761	17,568,761		-
Food Service Fund	4,102,500	4,182,661		(80,161)
Transportation Fund	5,952,834	5,882,268		70,566
Community Services Fund - Unrestricted	2,439,397	2,561,509		(122,112)
Community Services Fund - Restricted	4,963,302	5,112,675		(149,373)
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)
Dental Insurance Fund	840,000	819,000		21,000
Trust and Agency Fund	262,450	1,421,043		(1,158,593)
Student Activities	1,496,993	1,496,993		-
Total of All Funds	\$ 141,127,239	\$ 225,783,934	\$ -	\$ (84,656,695)

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

	General		Transportation	Capital	Student Activities	Total
	Unrestricted	Restricted				
Revenues						
Local	\$ 10,880,989	\$ 1,180,786	\$ 5,000	\$ 3,533,969	\$ 1,496,993	\$ 17,097,737
State	65,618,916	10,764,544	5,947,834	1,160,223	-	83,491,517
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	\$ 76,499,905	\$ 17,568,761	\$ 5,952,834	\$ 4,694,192	\$ 1,496,993	\$ 106,212,685
Expenditures						
Administration	\$ 4,817,718	\$ -	\$ -	\$ -	\$ -	\$ 4,817,718
District Support Services	3,866,140	150,000	-	-	-	4,016,140
Elementary and Secondary Regular	30,010,365	12,131,323	-	-	1,496,993	43,638,681
Vocational Education	1,549,234	131,551	-	-	-	1,680,785
Special Education	19,575,536	2,711,251	-	-	-	22,286,787
Instructional Support Services	1,460,697	2,444,636	-	-	-	3,905,333
Pupil Support Services	1,990,893	-	5,882,268	-	-	7,873,161
Sites and Buildings	6,583,701	-	-	8,064,627	-	14,648,328
Fiscal and Other Fixed Costs Prog	3,260,000	-	-	-	-	3,260,000
Total Expenditures	\$ 73,114,284	\$ 17,568,761	5,882,268	\$ 8,064,627	\$ 1,496,993	\$ 106,126,933
Operating Excess (Deficit)	\$ 3,385,621	\$ -	\$ 70,566	\$ (3,370,435)	\$ -	\$ 85,752
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	\$ (12,681)	\$ 735,349	\$ (2,530,621)	\$ 982,472	\$ 1,024,089	\$ 198,608

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

	Food Service	Community Education			Building Construction	Debt Service	Dental Insurance	Trust Agency
		Unrestricted	Restricted	Total				
Revenues								
Local	\$ 6,000	\$ 2,334,102	\$ 426,103	\$ 2,760,205	\$ -	\$ 20,695,885	\$ 840,000	\$ 262,450
State	220,000	105,295	2,443,241	2,548,536	-	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	\$ 2,439,397	\$ 4,963,302	\$ 7,402,699	\$ -	\$ 22,306,905	\$ 840,000	\$ 262,450
Expenditures								
Community Education		\$ 2,561,509	\$ 5,112,675	\$ 7,674,184				
Instructional Support Services								
Pupil Support Services	\$ 4,182,661							\$ 1,421,043
Sites and Buildings					\$ -			
Fiscal and Other Fixed Costs Prog						\$ 105,560,113	\$ 819,000	
Total Expenditures	\$ 4,182,661	\$ 2,561,509	\$ 5,112,675	\$ 7,674,184	\$ -	\$ 105,560,113	\$ 819,000	\$ 1,421,043
Operating Excess (Deficit)	\$ (80,161)	\$ (122,112)	\$ (149,373)	\$ (271,485)	\$ -	\$ (83,253,208)	\$ 21,000	\$ (1,158,593)
Other Financing Sources (Uses)								
Transfer In								
Transfer Out								
Projected Excess (Deficit) 06/30/18	(392,204)	(84,126)	(177,758)	(261,884)	-	(51,367,272)	37,000	(37,350)
Fund Balance/Net Assets 06/30/17	902,048	773,759	514,103	1,287,862	187	138,597,855	163,861	2,003,103
Fund Balance/Net Assets 06/30/19	\$ 429,683	\$ 567,521	\$ 336,345	\$ 754,493	\$ 187	\$ 3,977,375	\$ 221,861	\$ 807,160

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Salary & Benefits	Proposed 06/30/19		Adopted 06/30/18			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 10,880,989	\$ 10,880,989		\$ 11,548,643	\$ 11,548,643	-5.78%	
State		65,618,916	65,618,916		64,310,569	64,310,569	2.03%	
Total Revenues		\$ 76,499,905	\$ 76,499,905		\$ 75,859,212	\$ 75,859,212	0.84%	
Expenditures								
<u>Administration</u>								
School Board	010	\$ 57,647	\$ 30,200	\$ 87,847	\$ 58,214	\$ 82,700	\$ 140,914	-37.66%
Superintendent Office	020	299,375	40,400	339,775	291,945	40,400	332,345	2.24%
School Operations Administration	030	902,616	223,660	1,126,276	900,482	281,150	1,181,632	-4.68%
School Administration	050	3,071,636	192,184	3,263,820	3,010,893	185,792	3,196,685	2.10%
Total Administration		\$ 4,331,274	\$ 486,444	\$ 4,817,718	\$ 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	24,969	711,000	735,969		811,000	811,000	-9.25%
Business Services	110	1,958,898	106,980	2,065,878	1,967,262	146,100	2,113,362	-2.25%
Total District Support Services		\$ 2,673,235	\$ 1,192,905	\$ 3,866,140	\$ 2,648,070	\$ 1,282,025	\$ 3,930,095	-1.63%

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	\$ 280,193	\$ 1,175	\$ 281,368	\$ 267,390	\$ 22,700.00	\$ 290,090	-3.01%
Kindergarten	201	2,019,205		2,019,205	2,445,264	-	2,445,264	-17.42%
Elementary	203	11,958,568	121,430	12,079,998	10,564,487	81,998	10,646,485	13.46%
Secondary	211	3,139,441	451,079	3,590,520	1,660,022	336,456	1,996,478	79.84%
Visual Art	212	508,373		508,373	526,198	-	526,198	-3.39%
Business	215	187,295		187,295	277,450		277,450	-32.49%
English	220	1,542,955		1,542,955	1,578,595	-	1,578,595	-2.26%
English Learner	219	68,745		68,745	70,000		70,000	-1.79%
Foreign Language	230	865,125		865,125	937,590	-	937,590	-7.73%
Health, Physical Education	240	1,300,615		1,300,615	939,653	-	939,653	38.41%
Family Living	250	107,026		107,026	220,047	-	220,047	-51.36%
Industrial Education	255	214,052		214,052	210,479	-	210,479	1.70%
Math	256	1,623,220		1,623,220	2,009,121	-	2,009,121	-19.21%
Music	258	1,048,079	35,000	1,083,079	975,859	40,000	1,015,859	6.62%
Science	260	1,525,117		1,525,117	1,865,613	-	1,865,613	-18.25%
Social Studies	270	1,658,900		1,658,900	1,655,133	-	1,655,133	0.23%
Co-Curricular	291	387,888	71,500	459,388	349,295	65,620	414,915	10.72%
Co-Ed Athletics	292	95,602	48,860	144,462	83,596	48,960	132,556	8.98%
Boys Athletics	294	184,298	171,300	355,598	183,370	158,200	341,570	4.11%
Girls Athletics	296	180,043	122,408	302,451	168,511	109,006	277,517	8.98%
Extra Curricular	298	92,873		92,873	92,415		92,415	0.50%
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Total Elem & Secondary Regular Instruction		\$ 28,987,613	\$ 1,022,752	\$ 30,010,365	\$ 27,080,088	\$ 862,940	\$ 27,943,028	7.40%

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	\$ 44,929	\$ 2,700	\$ 47,629	\$ 52,726	\$ 2,700	\$ 55,426	-14.07%
Health Occupations	321	94,234	3,500	97,734	95,739	3,500	99,239	-1.52%
Office Education	341	113,081	700	113,781	105,313	700	106,013	7.33%
Industrial Education	361	447,028	30,200	477,228	451,118	19,200	470,318	1.47%
Services	365	312,458	70,750	383,208	369,263	69,750	439,013	-12.71%
Special Needs	380	376,337	5,000	381,337	406,546	5,000	411,546	-7.34%
Diversified Occupations	371	47,117	1,200	48,317	62,230	1,200	63,430	
Total Vocational Education Instruction		\$ 1,435,184	\$ 114,050	\$ 1,549,234	\$ 1,542,935	\$ 102,050	\$ 1,644,985	-5.82%
<u>Special Education Instruction</u>								
Special Education	400	\$ 225,346	\$ 190,610	\$ 415,956	\$ 230,711	\$ 354,470	\$ 585,181	-28.92%
Speech/Language Impaired	401	655,357	6,000	661,357	744,388	16,000	760,388	-13.02%
Mild/Moderate Mentally Impaired	402	1,079,128	5,000	1,084,128	1,335,542	5,000	1,340,542	-19.13%
Moderate/Severe Mentally Impaired	403	322,558	2,500	325,058	634,400	2,500	636,900	-48.96%
Physically Impaired	404	123,698	500	124,198	183,733	1,000	184,733	-32.77%
Deaf	405	734,574	46,000	780,574	809,228	29,500	838,728	-6.93%
Visually Impaired	406	-	1,000	1,000	11,732	1,000	12,732	-92.15%
Specific Disability	407	2,328,338	5,000	2,333,338	2,123,067	5,000	2,128,067	9.65%
Emotional/Behavioral	408	3,772,074	29,000	3,801,074	4,660,169	25,000	4,685,169	-18.87%
Other Health Problems	410	916,854	100	916,954	100,807	-	100,807	809.61%
Autistic	411	2,528,000	2,500	2,530,500	1,842,219	10,500	1,852,719	36.58%
Early Childhood	412	2,334,533	23,700	2,358,233	1,552,210	50,700	1,602,910	47.12%
Traumatic Brain Injury	414	-	500	500	28,960	-	28,960	-98.27%
Severely Multiply Impaired	416	1,003,913	38,000	1,041,913	441,037	22,000	463,037	125.02%
General Special Education	420	3,013,750	45,768	3,059,518	3,085,151	68,868	3,154,019	-3.00%
Alt Delivery of Specialized Services	422	141,235	-	141,235	-	-	-	
Total Special Education Instruction		\$ 19,179,358	\$ 396,178	\$ 19,575,536	\$ 17,783,354	\$ 591,538	\$ 18,374,892	6.53%

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	\$ 540,551	\$ 540,551	\$ 526,846	\$ -	\$ 526,846	2.60%	
Educational Media	620	775,965	20,000	795,965	830,640	40,000	870,640	-8.58%
Staff development	640	64,112	60,069	124,181	42,368	55,204	97,572	27.27%
Total Instructional Support Services		\$ 1,380,628	\$ 80,069	\$ 1,460,697	\$ 1,399,854	\$ 95,204	\$ 1,495,058	-2.30%
<u>Pupil Support Services</u>								
Counseling and Guidance	710	\$ 885,795	\$ 249,600	\$ 1,135,395	\$ 876,451	\$ 228,391	\$ 1,104,842	2.77%
Health Services	720	844,348	11,150	855,498	797,342	11,650	808,992	5.75%
Total Pupil Support Services		\$ 1,730,143	\$ 260,750	\$ 1,990,893	\$ 1,673,793	\$ 240,041	\$ 1,913,834	4.03%
<u>Sites and Buildings</u>								
Operations	805	\$ 2,719,348	\$ 2,491,379	\$ 5,210,727	\$ 3,633,088	\$ 2,894,236	\$ 6,527,324	-20.17%
Maintenance	810	682,124	690,850	1,372,974	973,331	672,150	1,645,481	-16.56%
Total Sites and Buildings		\$ 3,401,472	\$ 3,182,229	\$ 6,583,701	\$ 4,606,419	\$ 3,566,386	\$ 8,172,805	-19.44%

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Salary & Benefits	Proposed 06/30/19		Adopted 06/30/18			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Fiscal and Other Fixed Cost Programs</u>								
Employee Benefits (Employee Benefits)	930	\$ 2,800,000	\$ 2,800,000	\$ 3,400,000	\$ -	\$ 3,400,000	-17.65%	
Insurance	940		460,000		580,000	580,000	-20.69%	
Total Fiscal and Other Fixed Cost Programs		\$ 2,800,000	\$ 460,000	\$ 3,260,000	\$ 580,000	\$ 3,980,000	-18.09%	
Total Operating Expenses		<u>\$ 65,918,907</u>	<u>\$ 7,195,377</u>	<u>73,114,284</u>	<u>\$ 64,396,047</u>	<u>\$ 7,910,226</u>	<u>\$ 72,306,273</u>	1.12%
Operating Excess (Deficit)			\$ 3,385,621		\$ 3,552,939		-4.71%	
Transfer out				<u>(3,370,435)</u>		<u>(3,371,085)</u>	-0.02%	
Excess (Deficit)			<u>\$ 15,186</u>		<u>\$ 181,854</u>		-99.98%	

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		\$ 1,180,786	\$ 1,180,786		\$ 503,921	\$ 503,921	134.32%	
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		\$ 17,568,761	\$ 17,568,761		\$ 16,752,019	\$ 16,752,019	0.05	
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	Salary & Benefits	Proposed 06/30/19			Adopted 06/30/18			% Change
		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	839,438	93,883	933,321	683,577	105,900	789,477	18.22%
Students with Disabilities	422	190,444	9,556	200,000	200,000	-	200,000	0.00%
Total Special Education Instruction		\$ 2,505,485	\$ 205,766	\$ 2,711,251	\$ 2,379,083	\$ 233,766	\$ 2,612,849	3.77%

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%
Total Instructional Support Services		\$ 1,776,872	\$ 667,764	\$ 2,444,636	\$ 1,672,768	\$ 673,620	\$ 2,346,388	4.19%
Total Expenditures		\$ 15,196,876	\$ 2,371,885	\$ 17,568,761	\$ 14,641,868	\$ 2,110,151	\$ 16,752,019	4.88%
Operating Excess (Deficit)			\$ -			\$ -		-

Independent School District 709
Food Service Fund

IFAS Pro	Proposed 06/30/19			Adopted 06/30/18			% Change
	Salary & Benefits	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	Salary & Benefits	Proposed 06/30/19		Adopted 06/30/18			% Change
		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		\$ 5,952,834	\$ 5,952,834	\$ 6,022,986	\$ 6,022,986		-1.16%
Expenditures							
<u>Pupil Support Services</u>							
Pupil Transportation	760	\$ 1,985,806	\$ 3,896,462	\$ 2,141,458	\$ 4,324,600	\$ 6,466,058	-9.03%
Total Pupil Support Services		\$ 1,985,806	\$ 3,896,462	\$ 2,141,458	\$ 4,324,600	\$ 6,466,058	-9.03%
Total Expenditures		\$ 1,985,806	\$ 3,896,462	\$ 2,141,458	\$ 4,324,600	\$ 6,466,058	-9.03%
Operating Excess (Deficit)			\$ 70,566			\$ (443,072)	-115.93%

**Independent School District 709
Community Education Unrestricted**

IFAS Pro	Salary & Benefits	Proposed 06/30/19		Adopted 06/30/18			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 2,334,102	\$ 2,334,102	\$ 2,703,342	\$ 2,703,342		-13.66%	
State		105,295	105,295	475,801	475,801		-77.87%	
Total Revenues		\$ 2,439,397	\$ 2,439,397	\$ 3,179,143	\$ 3,179,143		-23.27%	
<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%
Youth Development/Youth Service	585	74,138	19,226	93,364	69,856	23,508	93,364	0.00%
Total Expenditures		\$ 1,168,985	\$ 1,392,524	\$ 2,561,509	\$ 1,170,502	\$ 1,348,156	\$ 2,518,658	1.70%
Operating Excess (Deficit)			\$ (122,112)			\$ 660,485		

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		\$ 426,103	\$ 426,103		\$ 95,500	\$ 95,500	346.18%	
State		2,443,241	2,443,241		1,863,294	1,863,294	31.12%	
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		\$ 4,963,302	\$ 4,963,302		\$ 3,909,865	\$ 3,909,865	26.94%	
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%
Early Childhood and Family Education	580	839,399	77,970	917,369	839,899	62,470	902,369	1.66%
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		\$ 4,396,470	\$ 716,205	\$ 5,112,675	\$ 4,214,680	\$ 597,554	\$ 4,812,234	6.24%
Operating Excess (Deficit)			\$ (149,373)			\$ (902,369)	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	\$ 925,932	\$ 466,620	\$ 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		\$ 925,932	\$ 485,794	\$ 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	1,394,393	1,413,073	2,807,466	101,611	2,555,855	2,657,466	5.64%
Total Sites and Buildings		\$ 1,394,393	\$ 4,848,508	\$ 6,242,901	\$ 101,611	\$ 6,001,940	\$ 6,103,551	2.28%
Total Capital Expenditures		\$ 2,320,325	\$ 5,744,302	\$ 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	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	Total	Salary & Benefits		Non-labor
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		\$ 760,000	\$ 59,000	\$ 819,000	\$ 720,000	\$ 58,000	\$ 778,000	5.27%
Total Expenditures		<u>\$ 760,000</u>	<u>\$ 59,000</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
Trust and Agency Fund

	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	\$ 1,421,043		\$ 1,421,043	\$ 250,000	\$ -	\$ 250,000	468.42%
Total Expenditures		<u>\$ 1,421,043</u>	<u>\$ -</u>	<u>\$ 1,421,043</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 250,000</u>	468.42%
Operating Excess (Deficit)				<u>\$ (1,158,593)</u>		<u>\$ (37,350)</u>	3001.99%	

Independent School District 709
Student Activities Fund

	IFAS Pro	Proposed 06/30/19		Adopted 06/30/18			% Change	
		Salary & Benefits	Non-labor	Total	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>		<u>\$ -</u>	<u>\$ -</u>	-