

June 14, 2014

To: School Board, William Gronseth, Douglas Hasler

From: Peggy Blalock, Finance Manager *Peggy Blalock*

RE: FY 2017-18 Preliminary Budget

Attached is the FY 2017-18 Preliminary Budget for your approval at the regular school board meeting on June 20, 2017.

You will notice some changes to the General Fund – Unrestricted numbers that were presented at the Business Committee meeting on June 12, 2017.

The General Fund – Unrestricted revenue was increased to adjust for some of the information we received at the MDE meeting on Friday. The most significant change was to add Voluntary Pre-Kindergarten funding that the legislature agreed to continue. It had been proposed to discontinue the program until the final budget was approved.

There were some adjustments from the investments on the FY 2018 Budget Recommendation that needed to be incorporated. There was the ELL restructure and the elementary lunch monitor meals. The change to the administrative reduction also needed to be incorporated.

ISD 709

DULUTH PUBLIC SCHOOLS

PRELIMINARY BUDGET

FY2017-18

June 20, 2017

**DULUTH PUBLIC SCHOOLS
ISD #709
FISCAL 2018 PRELIMINARY BUDGET SUMMARY**

	Revenues	Expenditures	Transfers	Projected Excess (Deficit)
General Fund - Unrestricted	\$ 75,859,212	\$ 72,306,273	\$ (3,371,085)	\$ 181,854
General Fund - Restricted	16,752,019	16,752,019		-
Food Service Fund	3,771,000	4,156,362		(385,362)
Transportation Fund	6,022,986	6,466,058		(443,072)
Community Services Fund - Unrestricted	3,179,143	3,421,027		(241,884)
Community Services Fund - Restricted	3,909,865	3,909,865		-
Capital Fund	4,544,683	7,915,768	3,371,085	-
Building Construction Fund	3,600,000	3,600,000		-
Debt Service Fund	22,686,699	30,808,971	-	(8,122,272)
Internal Service Fund	815,000	778,000		37,000
Trust and Agency Fund	212,650	250,000		(37,350)
Student Activities	1,588,815	1,588,815		-
Total of All Funds	\$ 142,942,072	\$ 151,953,158	\$ -	\$ (9,011,086)

Independent School District 709
 Combined Revenues Expenditures - General Fund
 06/30/2018

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	General			Transportation	Capital	Student Activities	Total
	Unrestricted	Restricted					
Revenues							
Local	\$ 11,548,643	\$ 503,921	\$ 5,000	\$ 2,865,333	\$ 1,588,815	\$ 16,511,712	
State	64,310,569	10,438,347	6,017,986	1,079,350	-	81,846,252	
Federal - received through MDE	-	5,674,751	-	-	-	5,674,751	
Federal - Direct	-	135,000	-	-	-	135,000	
Local Sales and Insurance Recovery	-	-	-	-	-	-	
Sale of Bonds	-	-	-	600,000	-	600,000	
Total Revenues	\$ 75,859,212	\$ 16,752,019	\$ 6,022,986	\$ 4,544,683	\$ 1,588,815	\$ 104,767,715	
Expenditures							
Administration	\$ 4,851,576	\$ -	\$ -	\$ -	\$ -	4,851,576	
District Support Services	3,930,095	195,000	-	-	-	4,125,095	
Elementary and Secondary Regular	27,943,028	11,466,231	-	-	1,588,815	40,998,074	
Vocational Education	1,644,985	131,551	-	-	-	1,776,536	
Special Education	18,374,892	2,612,849	-	-	-	20,987,741	
Instructional Support Services	1,495,058	2,346,388	6,466,058	7,915,768	-	3,841,446	
Pupil Support Services	1,913,834	-	-	-	-	8,379,892	
Sites and Buildings	8,172,805	-	-	-	-	16,088,573	
Fiscal and Other Fixed Costs Prog	3,980,000	-	-	-	-	3,980,000	
Total Expenditures	\$ 72,306,273	\$ 16,752,019	\$ 6,466,058	\$ 7,915,768	\$ 1,588,815	\$ 105,028,933	
Operating Excess (Deficit)	\$ 3,552,939	\$ -	\$ (443,072)	\$ (3,371,085)	\$ -	\$ (261,218)	
Other Financing Sources (Uses)							
Transfer In	(3,371,085)	-	-	3,371,085	-	3,371,085	
Transfer Out	-	-	-	-	-	(3,371,085)	
Projected Excess (Deficit) 06/30/17	171,807	-	(729,804)	(952,723)	-	(1,510,720)	
Fund Balance 06/30/16	4,049,474	-	(2,007,851)	(22,677)	1,077,702	3,096,648	
Fund Balance 06/30/18	\$ 4,403,135	\$ -	\$ (3,180,727)	\$ (975,400)	\$ 1,077,702	\$ 1,324,710	

Independent School District 709
 Combined Revenues Expenditures - Other Funds
 06/30/2018

	Food Service	Community Education		Building Construction	Debt Service	Internal Service	Trust Agency
		Unrestricted	Restricted				
Revenues							
Local	\$ 6,000	\$ 2,703,342	\$ 95,500	\$ -	\$ 21,024,473	\$ 815,000	\$ 212,650
State	190,000	475,801	1,863,294	-	777,064	-	-
Federal - received through MDE	2,371,000	-	17,000	-	-	-	-
Federal - Direct	-	-	1,934,071	-	885,162	-	-
Local Sales and Insurance Recovery	1,204,000	-	-	-	-	-	-
Total Revenues	\$ 3,771,000	\$ 3,179,143	\$ 3,909,865	\$ 3,600,000	\$ 22,686,699	\$ 815,000	\$ 212,650
Expenditures							
Community Education							
Instructional Support Services	\$ -	\$ 3,421,027	\$ 3,909,865	\$ 7,330,892			
Pupil Support Services							
Sites and Buildings	\$ 4,156,362			\$ 3,600,000	\$ 30,808,971	\$ 778,000	\$ 250,000
Fiscal and Other Fixed Costs Prog							
Total Expenditures	\$ 4,156,362	\$ 3,421,027	\$ 3,909,865	\$ 3,600,000	\$ 30,808,971	\$ 778,000	\$ 250,000
Operating Excess (Deficit)	\$ (385,362)	\$ (241,884)	\$ -	\$ -	\$ (8,122,272)	\$ 37,000	\$ (37,350)
Other Financing Sources (Uses)							
Transfer In							
Transfer Out							
Projected Excess (Deficit) 06/30/17	(396,597)	(187,682)	-	(2,069,920)	(1,597,645)	71,000	15,675
Fund Balance/Net Assets 06/30/16	901,371	1,328,590	1,328,590	3,128,668	51,018,504	133,260	1,907,962
Fund Balance/Net Assets 06/30/18	\$ 119,412	\$ 899,024	\$ 899,024	\$ 1,058,748	\$ 41,298,587	\$ 241,260	\$ 1,886,287

Independent School District 709
General Fund - Unrestricted

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IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change
	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	
Revenues					
Local	\$ 11,548,643	\$ 11,548,643	\$ 11,858,907	\$ 11,858,907	-2.62%
State	64,310,569	64,310,569	64,114,598	64,114,598	0.31%
Total Revenues	\$ 75,859,212	\$ 75,859,212	\$ 75,973,505	\$ 75,973,505	-0.15%
Expenditures					
<u>Administration</u>					
010 School Board	\$ 58,214	\$ 82,700	\$ 58,214	\$ 82,460	0.17%
020 Superintendent Office	291,945	40,400	291,257	40,400	0.21%
030 School Operations Administration	900,482	281,150	833,708	279,000	6.19%
050 School Administration	3,010,893	185,792	2,912,345	192,367	2.96%
Total Administration	\$ 4,261,534	\$ 590,042	\$ 4,095,524	\$ 594,227	3.45%
<u>District Support Services</u>					
105 Human Resources	\$ 680,808	\$ 244,625	\$ 709,072	\$ 227,000	-1.14%
107 Public Relations		80,300		80,300	0.00%
108 Technology		811,000		700,000	15.86%
110 Business Services	1,967,262	146,100	1,999,503	60,238	2.60%
Total District Support Services	\$ 2,648,070	\$ 1,282,025	\$ 2,708,575	\$ 1,067,538	4.08%

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change
	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	
	Total	Total	Total	Total	
<u>Elementary and Secondary Regular Instruction</u>					
200	267,390	22,700	290,090	-	#DIV/0!
201	\$ 2,445,264	\$ -	\$ 2,445,264	\$ 1,785,424	36.96%
203	10,564,487	81,998	10,646,485	12,180,836	-12.60%
211	1,660,022	336,456	1,996,478	1,337,258	19.97%
212	526,198	-	526,198	523,637	0.49%
215	277,450	-	277,450	123,769	124.17%
220	1,578,595	-	1,578,595	-	-19.90%
219	70,000	-	70,000	1,970,781	-
230	937,590	-	937,590	894,944	4.77%
240	939,653	-	939,653	695,010	35.20%
250	220,047	-	220,047	228,496	-3.70%
255	210,479	-	210,479	199,934	5.27%
256	2,009,121	-	2,009,121	1,961,260	2.44%
258	975,859	40,000	1,015,859	847,340	19.89%
260	1,865,613	-	1,865,613	1,637,557	13.93%
270	1,655,133	-	1,655,133	1,875,574	-11.75%
291	349,295	65,620	414,915	367,359	-1.99%
292	83,596	48,960	132,556	80,791	2.16%
294	183,370	158,200	341,570	177,220	1.83%
296	168,511	109,006	277,517	162,812	2.10%
298	92,415	-	92,415	89,277	3.51%
Total Elem & Secondary Regular Instruction					0.38%
	\$ 27,080,088	\$ 862,940	\$ 27,943,028	\$ 27,053,543	
				\$ 784,730	
					\$ 27,838,273

Independent School District 709
General Fund - Unrestricted

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IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Vocational Education Instruction</u>							
301	\$ 52,726	\$ 2,700	\$ 55,426	\$ 41,923	\$ 2,700	\$ 44,623	24.21%
321	95,739	3,500	99,239	95,848	4,000	99,848	-0.61%
341	105,313	700	106,013	134,187	500	134,687	
361	451,118	19,200	470,318	394,877	14,350	409,227	14.93%
365	369,263	69,750	439,013	285,159	72,450	357,609	22.76%
380	406,546	5,000	411,546	384,977	5,000	389,977	5.53%
371	62,230	1,200	63,430	38,339	1,200		
	\$ 1,542,935	\$ 102,050	\$ 1,644,985	\$ 1,375,310	\$ 100,200	\$ 1,435,971	14.56%
<u>Special Education Instruction</u>							
400	\$ 230,711	\$ 354,470	\$ 585,181	\$ 228,702	\$ 360,620	\$ 589,322	-0.70%
401	744,388	16,000	760,388	717,200	6,000	723,200	5.14%
402	1,335,542	5,000	1,340,542	1,462,977	4,500	1,467,477	-8.65%
403	634,400	2,500	636,900	640,576	3,500	644,076	-1.11%
404	183,733	1,000	184,733	189,890	500	190,390	-2.97%
405	809,228	29,500	838,728	904,485	24,200	928,685	-9.69%
406	11,732	1,000	12,732	14,097	1,000	15,097	-15.67%
407	2,123,067	5,000	2,128,067	2,429,969	1,000	2,430,969	-12.46%
408	4,660,169	25,000	4,685,169	4,685,109	25,000	4,710,109	-0.53%
410	100,807	-	100,807	7,276	10,000	17,276	
411	1,842,219	10,500	1,852,719	1,962,469	10,500	1,972,969	-6.09%
412	1,552,210	50,700	1,602,910	1,599,817	43,700	1,643,517	-2.47%
414	28,960		28,960	29,015		29,015	
416	441,037	22,000	463,037	297,589	11,000	308,589	50.05%
420	3,085,151	68,868	3,154,019	3,283,721	49,300	3,333,021	-5.37%
	\$ 17,783,354	\$ 591,538	\$ 18,374,892	\$ 18,452,892	\$ 550,820	\$ 19,003,712	-3.31%

Independent School District 709
General Fund - Unrestricted

IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change
	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	
		Total		Total	
<u>Instructional Support Services</u>					
605	\$ 526,846	\$ -	\$ 526,846	\$ -	-0.66%
620	830,640	40,000	870,640	40,000	6.76%
640	42,368	55,204	97,572	6,760	171.53%
630	-	-	-	16,634	
				116	
				530,320	
				775,479	
				815,479	
				35,934	
				16,750	
				63,394	6.91%
	\$ 1,399,854	\$ 95,204	\$ 1,495,058	\$ 1,335,089	
				\$ 1,388,483	
<u>Pupil Support Services</u>					
710	\$ 876,451	\$ 228,391	\$ 1,104,842	\$ 223,915	-7.40%
720	797,342	11,650	808,992	10,800	0.10%
740	-	-	-	1,000	-100.00%
				969,178	
				797,420	
				808,220	
				1,000	
				1,193,093	
				1,000	
				235,715	-4.42%
	\$ 1,673,793	\$ 240,041	\$ 1,913,834	\$ 1,766,598	
				\$ 2,002,313	
<u>Sites and Buildings</u>					
805	\$ 3,633,088	\$ 2,894,236	\$ 6,527,324	\$ 2,674,513	6.67%
810	973,331	672,150	1,645,481	678,200	-2.96%
850	-	-	-	-	
				3,444,394	
				1,017,542	
				6,118,907	
				1,695,742	
				-	
				3,352,713	4.58%
	\$ 4,606,419	\$ 3,566,386	\$ 8,172,805	\$ 4,461,936	
				\$ 7,814,649	

Independent School District 709
General Fund - Restricted

IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues							
Local	\$	503,921	\$ 503,921	\$	486,677	\$ 486,677	3.54%
State		10,438,347	10,438,347		10,488,504	10,488,504	-0.48%
Federal - Received through MDE		5,674,751	5,674,751		5,814,287	5,814,287	-2.40%
Federal - Direct		135,000	135,000		135,000	135,000	
Total Revenues	\$	16,752,019	\$ 16,752,019	\$	16,924,468	\$ 16,924,468	(0.01)
Expenditures							
<u>Administration</u>							
Curriculum		\$ -	\$ -		\$ -	\$ -	
Total Administration	\$	-	\$ -	\$	-	\$ -	
Administrative Technology Service		40,684	195,000	47,826	147,174	195,000	0.00%
Total District Support Services	\$	40,684	\$ 195,000	\$	47,826	\$ 195,000	
<u>Elementary and Secondary Regular Instruction</u>							
Kindergarten	\$	-	\$ -	\$	1,248,000	\$ 1,248,000	-100.00%
Elementary		3,715,685	3,929,135	2,908,132	159,975	3,068,107	28.06%
Title II		322,882	463,583	434,644	114,958	549,602	-15.65%
Secondary		3,540,277	3,751,824	3,210,209	162,803	3,373,012	11.23%
Title I		2,607,260	2,960,804	2,434,086	595,900	3,029,986	-2.28%
Gifted and Talented		83,877	113,425	111,539	4,813	116,352	8.06%
English Second Language		243,335	247,460	229,000	-	229,000	-100.00%
Social Studies		-	-	96,000	-	96,000	
Total Elementary and Secondary Regular In.	\$	10,513,316	\$ 11,466,231	\$	10,671,610	\$ 11,710,059	-2.08%

Independent School District 709
General Fund - Restricted

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IFAS Pro	Proposed 06/30/18			Adopted 06/30/17			% Change
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Vocational Education Instruction</u>							
380	\$ 36,017	\$ 95,534	\$ 131,551	\$ 36,017	\$ 108,073	\$ 144,090	-8.70%
	\$ 36,017	\$ 95,534	\$ 131,551	\$ 36,017	\$ 108,073	\$ 144,090	-8.70%
<u>Special Education Instruction</u>							
401	\$ 75,000	\$ 11,800	\$ 86,800	\$ 75,000	\$ 12,300	\$ 87,300	-0.57%
402	243,413	16,076	259,489	242,790	16,076	258,866	0.24%
403	156,706	6,160	162,866	162,480	7,200	169,680	-4.02%
404	100	8	108	-	108	108	0.00%
405	100,000	10,500	110,500	100,000	11,500	111,500	-0.90%
406		500	500			-	#DIV/0!
407	360,817	17,188	378,005	302,430	15,588	318,018	18.86%
408	161,672	8,216	169,888	296,973	15,416	312,389	-45.62%
411	150,000	14,160	164,160	90,365	8,850	99,215	65.46%
412	246,635	42,758	289,393	223,878	35,781	259,659	11.45%
416	1,163	500	1,663	1,166	500	1,666	
420	683,577	105,900	789,477	644,129	102,650	746,779	5.72%
422	200,000	-	200,000	185,160	14,840	200,000	0.00%
	\$ 2,379,083	\$ 233,766	\$ 2,612,849	\$ 2,324,371	\$ 240,809	\$ 2,565,180	1.86%
<u>Total Special Education Instruction</u>							

Independent School District 709
General Fund - Restricted

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IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change		
	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor			
	Total		Total				
<u>Instructional Support Services</u>							
605	\$ 1,174,850	\$ 104,643	\$ 1,279,493	\$ 1,097,104	\$ 1,153,411	10.93%	
610	409,180	444,820	854,000	340,688	609,312	-10.11%	
640	88,738	124,157	212,895	66,608	140,120	2.98%	
	\$ 1,672,768	\$ 673,620	\$ 2,346,388	\$ 1,504,400	\$ 805,739	\$ 2,310,139	1.57%
<u>Total Instructional Support Services</u>							
	\$ 14,641,868	\$ 2,110,151	\$ 16,752,019	\$ 14,584,224	\$ 2,340,244	\$ 16,924,468	-1.02%
<u>Total Expenditures</u>							
<u>Operating Excess (Deficit)</u>			<u>\$ -</u>			<u>\$ -</u>	

Independent School District 709
Food Service Fund

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IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change
	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	
		Total		Total	
Revenues					
Local	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,000	20.00%
State	190,000	190,000	166,000	166,000	14.46%
Federal - Received through MDE	2,371,000	2,371,000	2,371,000	2,371,000	0.00%
Local Sales and Insurance Recovery	1,204,000	1,204,000	1,198,000	1,198,000	0.50%
Total Revenues	\$ 3,771,000	\$ 3,771,000	\$ 3,740,000	\$ 3,740,000	0.83%
Expenditures					
<u>Pupil Support Services</u>					
Food services	770 \$ 1,748,726	\$ 2,407,636	\$ 1,641,531	\$ 2,472,306	1.03%
Total Expenditures	\$ 1,748,726	\$ 2,407,636	\$ 1,641,531	\$ 2,472,306	1.03%
Operating Excess (Deficit)		\$ (385,362)		\$ (373,837.00)	

Independent School District 709
Transportation Fund

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IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change		
	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor			
Revenues							
Local		\$ 5,000	\$ 5,000	\$ 5,000	0.00%		
State		6,017,986	6,017,986	5,812,082	3.54%		
Local Sales and Insurance Recovery		-	-	-			
Total Revenues		<u>\$ 6,022,986</u>	<u>\$ 6,022,986</u>	<u>\$ 5,817,082</u>	<u>3.54%</u>		
Expenditures							
<u>Pupil Support Services</u>							
Pupil Transportation	760	\$ 2,141,458	\$ 4,324,600	\$ 2,096,136	\$ 4,450,750	\$ 6,546,886	-1.23%
Total Pupil Support Services		<u>\$ 2,141,458</u>	<u>\$ 4,324,600</u>	<u>\$ 2,096,136</u>	<u>\$ 4,450,750</u>	<u>\$ 6,546,886</u>	<u>-1.23%</u>
Total Expenditures		<u>\$ 2,141,458</u>	<u>\$ 4,324,600</u>	<u>\$ 2,096,136</u>	<u>\$ 4,450,750</u>	<u>\$ 6,546,886</u>	<u>-1.23%</u>
Operating Excess (Deficit)			<u>\$ (443,072)</u>		<u>\$ (729,804)</u>		<u>-39.29%</u>

Independent School District 709
Community Education Unrestricted

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IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change
	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	
		Total		Total	
Revenues					
Local	\$ 2,703,342	\$ 2,703,342	\$ 2,634,007	\$ 2,634,007	2.63%
State	475,801	475,801	499,806	499,806	-4.80%
Total Revenues	\$ 3,179,143	\$ 3,179,143	\$ 3,133,813	\$ 3,133,813	1.45%
<u>Community Education and Services</u>					
General Community Education	\$ 565,545	\$ 428,809	\$ 586,594	\$ 390,809	1.73%
Adults with Disabilities	58,361	1,639	55,136	2,914	3.36%
School-Age Care	476,740	894,200	474,920	895,950	0.01%
Early Childhood and Family Education	839,899	62,470	755,580	66,228	9.80%
Youth Development/Youth Service	69,856	23,508	70,156	23,208	0.00%
Total Expenditures	\$ 2,010,401	\$ 1,410,626	\$ 1,942,386	\$ 1,379,109	3.00%
Operating Excess (Deficit)		\$ (241,884)		\$ (187,682)	

Independent School District 709
Community Education - Restricted

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IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change
	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	
Revenues					
Local	\$	95,500	\$	80,500	18.63%
State		1,863,294		1,809,277	2.99%
Federal - Received through MDE		17,000		163,000	-89.57%
Federal - Direct		1,934,071		1,934,071	0.00%
Total Revenues	\$	3,909,865	\$	3,986,848	-1.93%
Community Education and Services					
Adult Basic and Continuing Education	520	\$ 371,092	\$ 435,571	\$ 61,837	1.43%
Preschool Instructional (Headstart)	579	2,093,925	2,329,341	235,416	0.00%
Prekindergarten	581	-	-	38,591	-100.00%
School Readiness	582	658,860	737,667	82,400	7.49%
Preschool Screening	583	46,716	50,000	3,000	0.00%
Non Public Aid	590	204,188	357,286	147,922	4.53%
Total Expenditures	\$	3,374,781	\$	3,417,682	-1.93%
Operating Excess (Deficit)		\$	\$	\$	0.00%

Independent School District 709
Capital Fund

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IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change
	Salary & Benefits	Total	Salary & Benefits	Total	
Revenues					
Local	\$ 2,865,333	\$ 2,865,333	\$ 1,082,148	\$ 1,082,148	164.78%
State	1,079,350	1,079,350	2,292,327	2,292,327	-52.91%
Sales of Bonds	600,000	600,000	-	-	#DIV/0!
Total Revenues	\$ 4,544,683	\$ 4,544,683	\$ 3,374,475	\$ 3,374,475	34.68%
Expenditures					
<u>Administration</u>					
School Operations Administration	\$ 420,000	\$ 420,000	\$ 470,000	\$ 470,000	-10.64%
Total Administration	\$ 420,000	\$ 420,000	\$ 470,000	\$ 470,000	
<u>District Support Services</u>					
Management Info Systems	\$ 953,225	\$ 1,378,225	\$ 945,673	\$ 1,245,673	10.64%
Business Services	13,992	13,992	10,779	10,779	29.81%
Management Info Systems	-	-	90,428	90,428	
Total District Support Services	\$ 953,225	\$ 1,392,217	\$ 1,036,101	\$ 1,346,880	3.37%
<u>Sites and Buildings</u>					
Operations	\$ 35,000	\$ 35,000	\$ -	\$ 30,000	14.29%
Maintenance	40,000	40,000	35,000	35,000	0.00%
Capital Facilities	3,371,085	3,371,085	3,370,935	3,370,935	91.66%
Health and Safety/LTFM	101,611	2,555,855	106,038	1,386,557	
Total Sites and Buildings	\$ 101,611	\$ 6,001,940	\$ 106,038	\$ 4,716,454	26.56%
Total Capital Expenditures	\$ 1,054,836	\$ 6,860,932	\$ 1,142,139	\$ 5,497,233	19.22%
Operating Excess (Deficit)					
Transfer In	\$ -	\$ (3,371,085)	\$ -	\$ (3,264,897)	
Transfer Out	3,371,085	3,371,085	-	3,370,935	
Projected Excess (Deficit)	\$ -	\$ -	\$ -	\$ 106,038	

Independent School District 709
Building Construction Fund

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IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change
	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	
		Total		Total	
Revenues					
Local	\$ -	\$ -	\$ -	\$ -	#DIV/0!
State	-	-	-	-	#DIV/0!
Sale of bonds	3,600,000	3,600,000			#DIV/0!
Total Revenues	\$ 3,600,000	\$ 3,600,000	\$ -	\$ -	#DIV/0!
Expenditures					
<u>Sites and Buildings</u>					
Capital Facilities	850 \$ -	\$ 3,600,000	\$ -	\$ 1,547,187	132.68%
Total Expenditures	\$ -	\$ 3,600,000	\$ -	\$ 1,547,187	132.68%
Operating Excess (Deficit)	\$ -	\$ -	\$ -	\$ (1,547,187)	

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

Pg 19

	Proposed 06/30/18		Adopted 06/30/17		% Change		
	IFAS Pro	Salary & Benefits	Non-labor	Total		Salary & Benefits	Non-labor
Revenues							
Local		\$ 21,024,473	\$ 21,024,473	\$ 17,655,434	\$ 17,655,434	\$ 17,655,434	19.08%
State		777,064	777,064	2,260,641	2,260,641	2,260,641	-65.63%
Federal - Direct		885,162	885,162	932,576	932,576	932,576	-5.08%
Total Revenues		<u>\$ 22,686,699</u>	<u>\$ 22,686,699</u>	<u>\$ 20,848,651</u>	<u>\$ 20,848,651</u>	<u>\$ 20,848,651</u>	8.82%
Expenditures							
<u>Fiscal and Other Fixed Cost Programs</u>							
Retirement of Long-Term Debt	910	\$ 30,808,971	30,808,971	\$ 22,446,296	\$ 22,446,296	\$ 22,446,296	37.26%
Total Expenditures		<u>\$ 30,808,971</u>	<u>\$ 30,808,971</u>	<u>\$ 22,446,296</u>	<u>\$ 22,446,296</u>	<u>\$ 22,446,296</u>	37.26%
Operating Excess (Deficit)		\$	(8,122,272)	\$	(1,597,645)	(1,597,645)	408%
Transfer In							
Projected Excess (Deficit)		<u>\$ (8,122,272)</u>	<u>\$ (8,122,272)</u>	<u>\$ (1,597,645)</u>	<u>\$ (1,597,645)</u>	<u>\$ (1,597,645)</u>	

Independent School District 709
Internal Service Fund

Pg 20

IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change
	Salary & Benefits	Non-labor Total	Salary & Benefits	Non-labor Total	
Revenues					
Local	\$ 815,000	\$ 815,000	\$ 825,000	\$ 825,000	-1.21%
Total Revenues	\$ 815,000	\$ 815,000	\$ 825,000	\$ 825,000	
Expenditures					
Fiscal and Other Fixed Cost Programs					
Unallocated	\$ 720,000	\$ 778,000	\$ 700,000	\$ 754,000	3.18%
Total Expenditures	\$ 720,000	\$ 778,000	\$ 700,000	\$ 754,000	3.18%
Operating Excess (Deficit)		\$ 37,000		\$ 71,000	-47.89%
Transfer In					
Projected Excess (Deficit)		\$ 37,000		\$ 71,000	

IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change
	Salary & Benefits	Non-labor Total	Salary & Benefits	Non-labor Total	
Revenues					
Local	\$ 212,650	\$ 212,650	\$ 215,675	\$ 215,675	-1.40%
Total Revenues	<u>\$ 212,650</u>	<u>\$ 212,650</u>	<u>\$ 215,675</u>	<u>\$ 215,675</u>	<u>-1.40%</u>
Expenditures					
<u>Pupil Support Services</u>					
Retirees' Trust	\$ 250,000	\$ 250,000	\$ 200,000	\$ 200,000	25.00%
Total Expenditures	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>25.00%</u>
Operating Excess (Deficit)		<u>\$ (37,350)</u>		<u>\$ 15,675</u>	<u>-338.28%</u>

Independent School District 709
Student Activities Fund

Pg 22

IFAS Pro	Proposed 06/30/18		Adopted 06/30/17		% Change
	Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	
		Total		Total	
Revenues					
Local	\$ 1,588,815	\$ 1,588,815	\$ 1,529,349	\$ 1,529,349	3.89%
Total Revenues	\$ 1,588,815	\$ 1,588,815	\$ 1,529,349	\$ 1,529,349	3.89%
Expenditures					
<u>Elementary and Secondary Regular Instruction</u>					
Elementary	\$ 147,196	\$ 147,196	\$ 168,477	\$ 168,477	-12.63%
Co-Curricular Activity	1,057,045	1,057,045	965,168	965,168	9.52%
Boys Athletic	78,312	78,312	99,634	99,634	-21.40%
Girls Athletic	58,112	58,112	76,627	76,627	-24.16%
Extra-Curricular Activity	248,150	248,150	219,443	219,443	13.08%
Total Expenditures	\$ 1,588,815	\$ 1,588,815	\$ 1,529,349	\$ 1,529,349	3.89%

Operating Excess (Deficit)

\$ -