

2015-16 Preliminary Budget

Fiscal Year Ending June 30, 2016

INDEPENDENT SCHOOL DISTRICT 196

Rosemount-Apple Valley-Eagan Public Schools

Dakota County • Rosemount, Minnesota

www.district196.org



*Educating
our students
to reach
their full
potential*

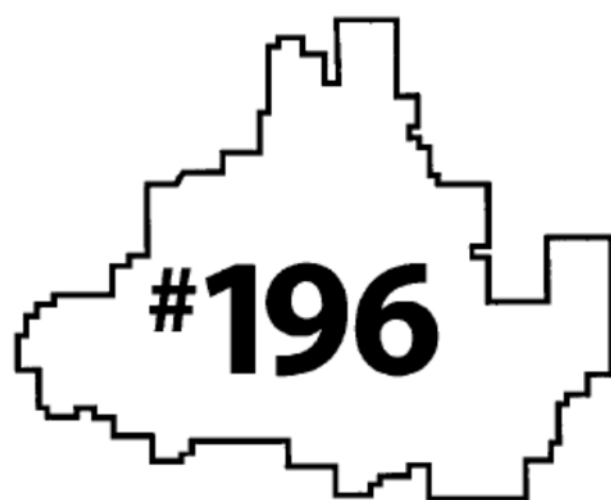


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June 22, 2015

To the School Board, citizens, and employees of
Independent School District 196

INTRODUCTION

Pursuant to the Minnesota Statute 123B.77, the Finance Department is pleased to transmit the 2015-16 Preliminary Budget for Independent School District 196 for your consideration and approval. The purpose of the annual budget is for the School Board to appropriate funds for the fiscal year ending June 30, 2016. This budget seeks to continue fulfilling the district's mission of "educating our students to reach their full potential," while striving to keep expenditures and the taxpayer burden to a minimum.

Although the budget is primarily used by the School Board to approve funding appropriations for initiatives and programs, it also serves as an aid to the citizens to provide a clear and detailed understanding of the operations of the district.

REPORT FORMAT

This budget document is presented in four sections:

- The **Introductory Section-I** is an executive summary of the remaining three sections described below.
- The **Organizational Section-II** provides an explanation of the district's legal autonomy, governance structure, mission and goals. In addition it discusses the policies, assumptions and procedures used in developing the budget.
- The **Financial Section-III** is organized into four levels, using a pyramid approach to provide a further level of detail in each level. The four levels are as follows:
 - Level One – Summary of All Funds
 - Level Two – Summary of General Fund
 - Level Three – Summary of Individual Funds
 - Level Four – Summary of Individual School/Sites
- The **Informational Section-IV** provides selected financial, demographic, and economic data on a multi-year comparative basis.

REPORTING ENTITY AND ITS SERVICES

The district was incorporated in 1950 and serves a portion of nine suburban communities within Dakota County located on the southeastern edge of the Minneapolis/St. Paul metropolitan area. The district provides a full range of public education services appropriate to grade levels ranging from pre-kindergarten through grade 12.

FINANCIAL AND BUDGETARY CONTROL

The management of the district is responsible for establishing and maintaining internal controls designed to ensure that the assets of the district are protected from theft, misuse or losses.

The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived, and 2) the valuation of the costs and benefits requires estimates and judgments by management.



Educating our students to reach their full potential

Serving all or part of Rosemount, Apple Valley, Eagan, Burnsville, Coates, Inver Grove Heights, Lakeville, and Empire and Vermillion Townships

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The district's budget process is based, first, on development of a budget projection model that attempts to project resources and expenses over a multiple-year period. The budget projection is used by the School Board and the administration to determine budget parameters and staffing guidelines. This budget has been prepared in accordance with the budget parameters and personnel staffing guidelines approved by the School Board on February 9, 2015.

Legal budgetary control is at the fund level, however directors, principals, coordinators and other budget managers are responsible for monitoring their budget centers within each of the funds. All appropriations lapse at year-end.

DISTRICT MISSION AND STRAEGIC PLAN

Mission: *Educating our students to reach their full potential*

Belief Statements:

- Students come first
- All students can learn
- High expectations inspire students and staff to excel
- Learning is maximized in a safe, respectful and inclusive environment
- A well-rounded education includes opportunities in academics, the arts and athletics
- Learning is a lifelong pursuit
- Effective management of resources is critical
- Partnerships and collaboration enhance educational programming
- A culture of innovation and continuous improvement prepares students to be college or career ready
- An informed and engaged community guides effective decision-making

Strategies and Goals:

- **Strategy One – Teaching and Learning**
 - Deliver a high-quality instructional program that anticipates and meets the needs of all learners
- **Strategy Two – Early Learning**
 - Provide a well-aligned continuum of high-quality, culturally responsive, early learning (birth to Grade 3) services to meet the needs of all students
- **Strategy Three – Educational Equity**
 - Implement a systemic process that increases achievement for all students by addressing equitable access to opportunities in our schools and programs
- **Strategy Four – Partnerships**
 - Develop and implement sustainable strategies to increase collaboration between the district and community partners

FISCAL SUMMARY

The following is a summary listing of the budget for each of the fund groups contained in the 2015-16 Preliminary Budget:

	Projected Fund Balance July 1, 2015	Revenues	Expenditures	Other financing sources (uses)	Fund Balance June 30, 2016
General Fund	30,517,678	327,279,142	322,814,564	(8,535,237)	26,447,019
Special Revenue Funds	3,096,259	19,404,289	20,371,797	-	2,128,751
Building Construction Funds	(382,237)	-	8,153,000	8,535,237	-
Debt Service Funds	3,905,679	14,596,522	13,728,508	-	4,773,693
Internal Service Funds	42,165,121	45,635,000	41,015,000	-	46,785,121
Fiduciary Funds	90,079	86,584	101,885	-	74,778
Totals	79,392,579	407,001,537	406,184,754	-	80,209,362

FINANCIAL PROSPECTS FOR FUTURE YEARS

With the exception of the voter-approved excess operating levy and building bond referendum, the district is dependent on the state of Minnesota for its revenue authority.

Over the past decade, state funding for education has not kept pace with inflation. Increases to the basic general education formula allowance for the past six years were 5 percent, less than a 1 percent increase per year and significantly less than inflation.

To avoid major staffing and program cuts, in November 2013 district voters approved a single ballot question to revoke the district's previous excess operating levy of \$1,111 per pupil and replace it with a new 10-year levy for \$1,486 per pupil, an increase of \$375 per pupil. This levy generates an additional \$11 million per year for the district. The additional funds from the approved levy increase enable the district to maintain quality programs that the community expects for its students, and not have to make significant budget adjustments for the 2015–16 school year.

The district is committed to continue to engage staff and community members in further budget discussions and to consider other options for increasing revenues and containing expenditure growth.

ACKNOWLEDGEMENTS

This budget document requires many hours of preparation, deliberation and review on the part of the School Board, Budget Advisory Council members, superintendent, budget managers and members of the Finance Department. Many thanks go to all involved for their efforts in preparing this important budget document.

Respectfully,



Jeffrey M. Solomon
Director of Finance and Operations



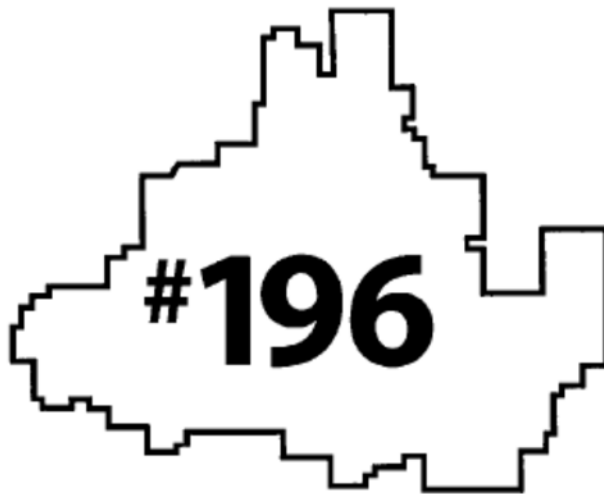
Stella Y. Johnson
Coordinator of Finance

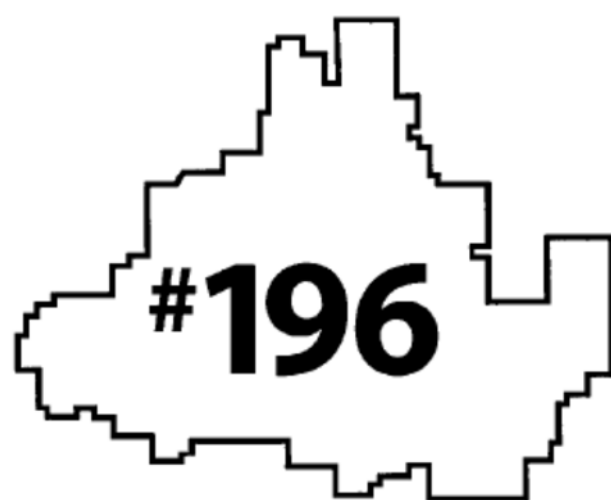


Joseph M. Bertram, CPA
Controller

SECTION I

Introductory Section

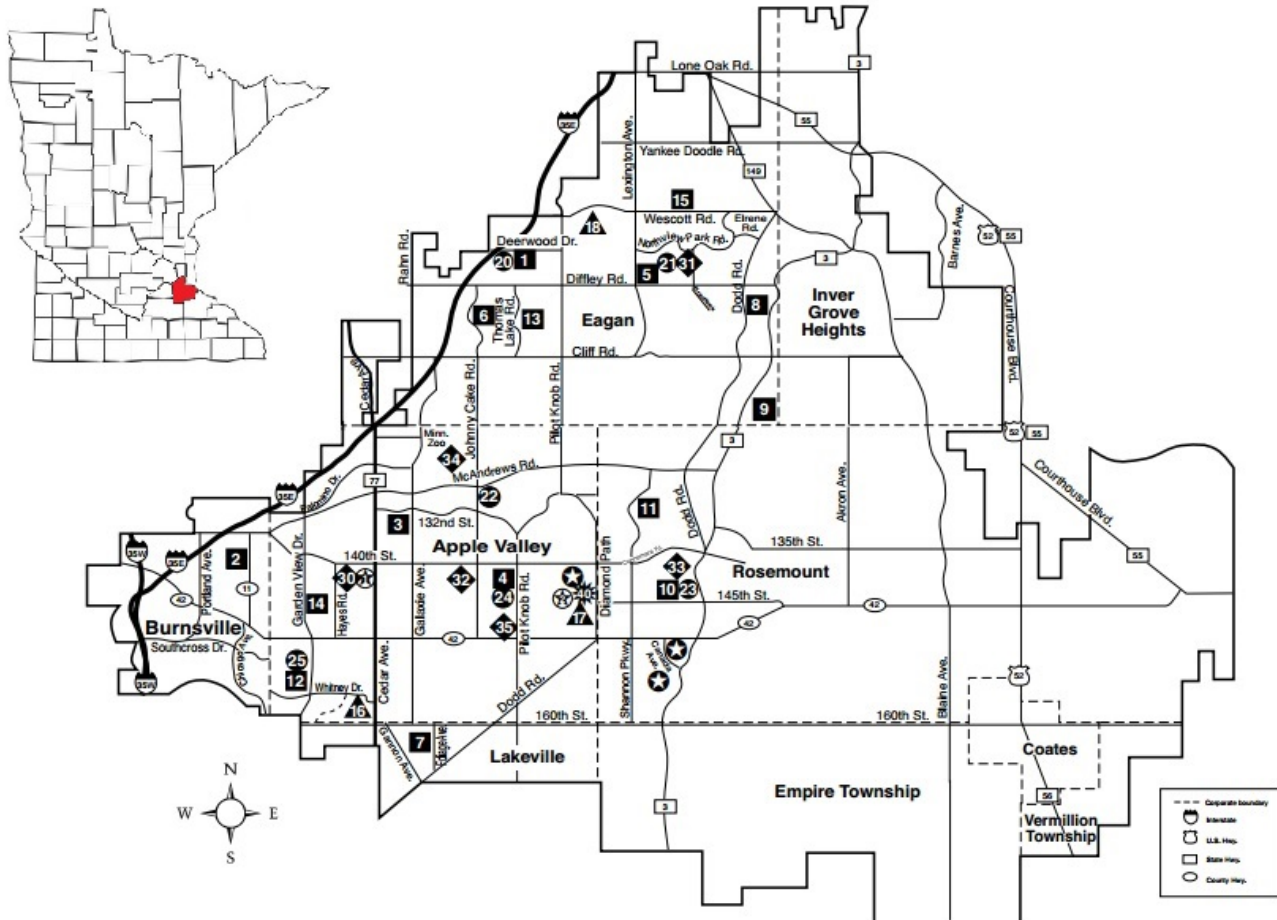




Our District

Independent School District 196 is a public school district in Dakota County, Minnesota serving approximately 27,500 students in early childhood programs through grade 12 and Community Education programming for the district's approximately 157,000 total residents. The mostly suburban district covers 110 square miles in Dakota County and serves all or parts of the cities of Rosemount, Apple Valley, Eagan, Burnsville, Coates, Inver Grove Heights and Lakeville, and Empire and Vermillion townships.

The district operates its programs in 33 facilities, including 18 elementary schools, six middle schools, four comprehensive high schools, an optional high school for grades 11-12, an alternative high school, a school for students with special needs and two learning centers for early childhood family education and adult basic education. The district also has three facilities that provide support services.



Elementary Schools

- | | |
|-------------|-----------------|
| 1 Deerwood | 9 Red Pine |
| 2 Echo Park | 10 Rosemount |
| 3 Greenleaf | 11 Shannon Park |
| 4 Highland | 12 Southview |
| 5 Northview | 13 Thomas Lake |
| 6 Oak Ridge | 14 Westview |
| 7 Parkview | 15 Woodland |
| 8 Pinewood | |

Elementary Magnet Schools

- | |
|---|
| 16 Cedar Park Science, Technology, Engineering and Math (STEM) School |
| 17 Diamond Path School of International Studies |
| 18 Glacier Hills School of Arts and Science |

Middle Schools

- | |
|--------------------|
| 20 Black Hawk |
| 21 Dakota Hills |
| 22 Falcon Ridge |
| 23 Rosemount |
| 24 Scott Highlands |
| 25 Valley |

Special Education Schools

- | |
|----------------------------|
| 35 Transition Plus/Pathway |
| 40 Dakota Ridge |

High Schools

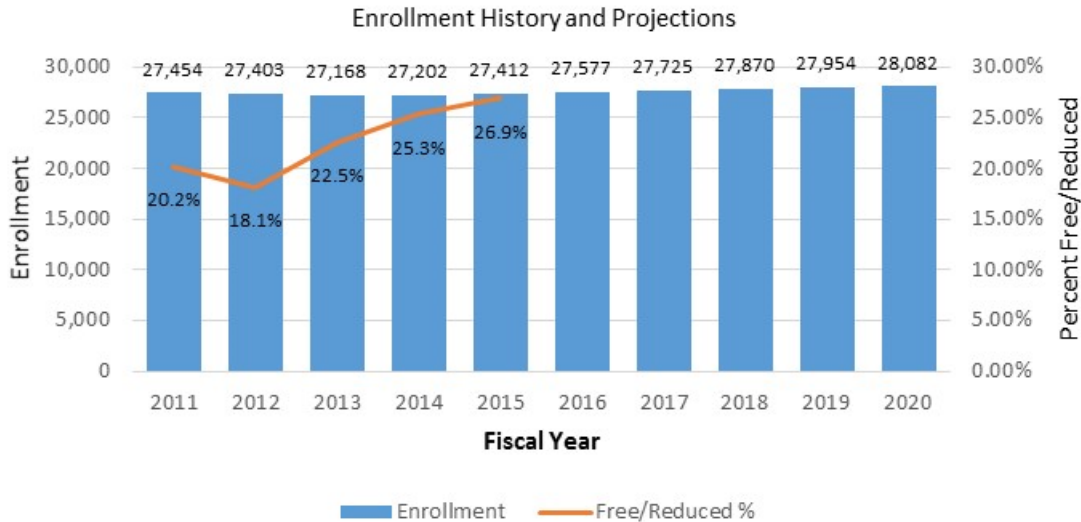
- | |
|------------------------------------|
| 30 Apple Valley |
| 31 Eagan |
| 32 Eastview |
| 33 Rosemount |
| 34 School of Environmental Studies |
| 35 Area Learning Center |

District Offices

- | |
|---------------------------------|
| ★ Cedar Valley Learning Center |
| ★ Dakota Valley Learning Center |

Our Students

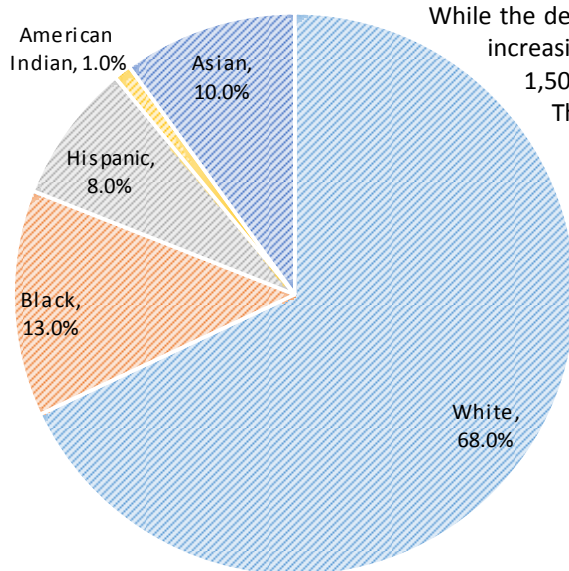
With a population of approximately 27,500 students, District 196 is the fourth largest public school district in Minnesota. The district's enrollment has remained stable over the last five years, with changes of less than 1 percent year to year. Going forward, the district is projecting modest enrollment increases of approximately 0.5 percent annually. The graph below shows the district's actual October 1 enrollment for the years ended June 30, 2011 through 2014 and projected October 1 enrollment for the years ended June 30, 2015 through 2020.



The pie chart below shows the ethnicity of District 196 students. The percentage of White students decreased from 75 percent in 2010 to 68 percent in 2014, while Black, Hispanic, and Asian students have increased. During this same time period, the percentage of students qualifying for free or reduced-price school meals increased from 20 percent in 2010 to 27 percent in 2014. While below the statewide average of 36 percent for 2010 and 38 percent in 2014, the percentage of students living in poverty in District 196 has increased faster than the State.

Percent of Student by Ethnicity					
Year	White	Black	Hispanic	Asian	A.Indian
2010	75	10	6	8	1
2011	74	10	6	9	1
2012	72	11	7	9	1
2013	70	12	8	9	1
2014	68	13	8	10	1

STUDENT ETHNICITY



While the demographics and diversity of our students continues to shift, the district has an increasing population of students with a variety of needs. In 2014, approximately 1,500 (5.5 percent) of our students were eligible for English Learner (EL) programs. These programs help to ensure that students learning English have equal access to a high-quality education. Students in the district's EL programs come from homes where a language other than English is spoken. There are 87 languages represented among District 196 students. Approximately 4,300 (15.7 percent) of District 196 students qualify to receive special education services to assist in their education as specified in each qualifying Student's Individualized Education Program (IEP).

Our School Board and Administration

The School Board is the governing body of the district, responsible for developing policy to ensure the proper care, management and control of district affairs, and supporting the mission of *educating our students to reach their full potential*. The board approves staff hiring, sets the annual local school levy, approves expenditures and educational programs (curriculum), and otherwise ensures that proper facilities and equipment are available to support teaching and learning in the district.

The seven School Board members are elected at large in odd-numbered years and serve four-year terms. The board typically holds regular meetings on the second and fourth Monday of each month, as well as workshops, committee meetings and public hearings, as needed. The public is invited to attend board meetings and may address items on the agenda during the open forum and special communication portions of the meeting.

The superintendent is appointed by and responsible to the School Board, and is the sole official representative and spokesperson of the district.



Rob Duchscher
Chairperson



Jackie Magnuson
Vice Chairperson



Art Coulson
Treasurer



Gary Huusko
Clerk



Joel Albright
Director



Mike Roseen
Director



Bob Schutte
Director



Jane K. Berenz
Superintendent

The superintendent's administrative cabinet provides leadership to facilitate the successful operations of district programs, activities and services within the parameters of School Board policy.



Khia Brown
Director of
Community Education



Jill Coyle
School District
Attorney



Kim Craven
Administrative Assistant
to the Superintendent



Mary Kreger
Director of
Special Education



Mark Parr
Director of
Secondary Education



Tom Pederstuen
Director of
Human Resources



Sally Soliday
Director of
Elementary Education



Jeffrey Solomon
Director of
Finance and Operations



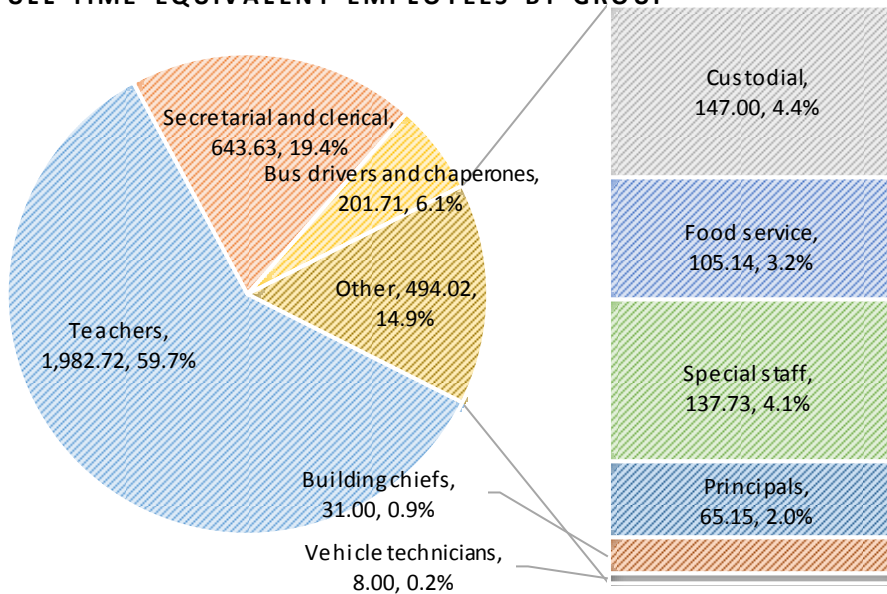
Tony Taschner
Director of
Communications



Steven Troen
Director of
Teaching and Learning

Our Staff

FULL-TIME EQUIVALENT EMPLOYEES BY GROUP



The district employs approximately 4,000 full-and part-time staff. The majority are teachers and classified staff who provide support to the classroom. The graph to the left shows the number of full-time equivalent (FTE) staff employed by the district. Almost all district employees are organized under one of the eight collective bargaining agreements (CBAs) in effect between the groups and the district. The eight CBAs currently in effect are: teachers, principals, secretarial and clerical, building chiefs, custodial, food service, bus drivers and vehicle technicians. The remaining employees, primarily district office directors, coordinators and administrators, work under a special staff contract which is not collectively bargained.

The table below shows the history of FTEs by employee group. Staffing has remained stable over the last several years.

Employee Group	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Prelim Budget
Teachers	1,903.18	1,917.37	1,918.90	1,988.90	1,982.72
Secretarial and clerical	651.43	658.84	649.60	651.00	643.63
Custodial	143.17	145.50	145.00	142.00	147.00
Bus drivers and chaperones	204.56	201.33	202.24	201.71	201.71
Food service	103.44	99.85	98.22	111.69	105.14
Special staff	122.79	125.94	133.69	137.90	137.73
Principals	69.46	65.90	65.75	66.86	65.15
Building chiefs	32.00	32.00	32.00	31.00	31.00
Vehicle technicians	8.00	8.00	8.00	7.00	8.00
Totals	3,238.02	3,254.73	3,253.40	3,338.06	3,322.08

The increase in teacher FTEs from 2013-14 to 2014-15 is the result of the following factors:

- Enrollment increase of 120 students (approximately 5.5 FTE)
- Change in the staffing ratio, from 1 FTE per 29.25 enrollments to 1 FTE per 23 enrollments for grades K-2 and 1 FTE per 28 enrollments for grades 3-5 (approximately 39.5 FTE)
- Additional specialists were hired to provide preparatory time for the additional kindergarten teachers hired as a result of the district moving from half-day to full- day kindergarten. (approximately 14.0 FTE)

Our Strategies and Goals

In spring 2011, Superintendent Jane K. Berenz established the District 196 Strategic Planning Task Force and charged the group to develop a vision for education that will guide district goals through 2016. The 60-member task force included parents, staff, School Board members and civic and faith leaders. Below are the district belief statements and strategies that resulted from the process.

BELIEF STATEMENTS

We Believe...

- Students come first
- All students can learn
- High expectations inspire students and staff to excel
- Learning is maximized in a safe, respectful and inclusive environment
- A well-rounded education includes opportunities in academics, the arts and athletics
- Learning is a lifelong pursuit
- Effective management of resources is critical
- Partnerships and collaboration enhance educational programming
- A culture of innovation and continuous improvement prepares students to be college or career ready
- An informed and engaged community guides effective decision-making

Strategy One: TEACHING AND LEARNING

Deliver a high-quality instructional program that anticipates and meets the needs of all learners

- Identify and implement essential learning in all content areas for early childhood through grade 12 (E-12) which will be clearly aligned, viable, relevant, rigorous, and understood by staff, students, and parents
- Identify and implement effective and engaging instructional strategies that are connected to a rigorous curriculum to maximize learning for all students
- Support learning for all students and guide instruction by designing and implementing a balanced assessment program which is both summative and formative
- Develop a systematic process of intervention and enrichment in all schools within a District 196 Response to Intervention framework, ensuring every student receives the time and support needed to master or exceed essential learning
- Continue to ensure high-quality teachers through differentiated professional development, effective evaluation and support that promotes collaboration, continuous learning, research-based instructional practices and growth in student achievement

Strategy Two: EARLY LEARNING

Provide a well-aligned continuum of high-quality, culturally responsive, early learning (birth to grade 3) services to meet the needs of all students

- Coordinate and align educational experiences between early childhood services (birth to kindergarten) and elementary schools (K-3)
- Offer a continuum of high-quality, culturally responsive, early learning services to meet all students' needs
- Investigate and develop strategies for outreach, community engagement and collaboration

Strategy Three: EDUCATIONAL EQUITY

Implement a systemic process that increases achievement for all students by addressing equitable access to opportunities in our schools and programs

- Increase cultural proficiency across the district
- Increase access and participation for all students in co-curricular activities and learning opportunities
- Ensure access and increase participation in programs that prepare students for college
- Develop a systemic process to recruit and retain diverse and culturally proficient staff to reflect the diversity of the student population

Strategy Four: PARTNERSHIPS

Develop and implement sustainable strategies to increase collaboration between the district and community partners

- Establish a structure that will support new and existing partnerships
- Increase partnerships by enhancing relationships among schools and between schools and the community
- Distribute resources for schools based on multiple factors including student needs (E-12)

Our Budget – All Funds Summary

The following table shows the budgeted revenues, expenditures, other financing sources (uses) by fund, and the projected fund balances at the end of fiscal year 2016 for each of the district's funds.

	Projected Fund Balance July 1, 2015	Revenues	Expenditures	Other financing Sources (Uses)	Fund Balance June 30, 2016
General Fund	30,517,678	327,279,142	322,814,564	(8,535,237)	26,447,019
Special Revenue Funds					
Food Service	1,868,858	11,811,287	12,498,755	-	1,181,390
Community Service	1,227,401	7,593,002	7,873,042	-	947,361
Total Special Revenue Funds	3,096,259	19,404,289	20,371,797	-	2,128,751
Building Construction Fund	(382,237)	-	8,153,000	8,535,237	-
Debt Service Funds					
Regular	3,387,154	4,631,137	4,190,920	-	3,827,371
OPEB Bonds	518,525	9,965,385	9,537,588	-	946,322
Total Debt Service Funds	3,905,679	14,596,522	13,728,508	-	4,773,693
Internal Service Funds					
GASB #16	(3,996,929)	475,000	450,000	-	(3,971,929)
OPEB Revocable Trust	32,258,666	1,730,000	880,000	-	33,108,666
Self-Insured Dental	89,548	310,000	325,000	-	74,548
Self-Insured Health	13,813,836	43,120,000	39,360,000	-	17,573,836
Total Internal Service Funds	42,165,121	45,635,000	41,015,000	-	46,785,121
Fiduciary Funds					
Agency	69,463	86,584	100,885	-	55,162
Trust	20,616	-	1,000	-	19,616
Total Fiduciary Funds	90,079	86,584	101,885	-	74,778
Total All Funds	<u>79,392,579</u>	<u>407,001,537</u>	<u>406,184,754</u>	<u>-</u>	<u>80,209,362</u>

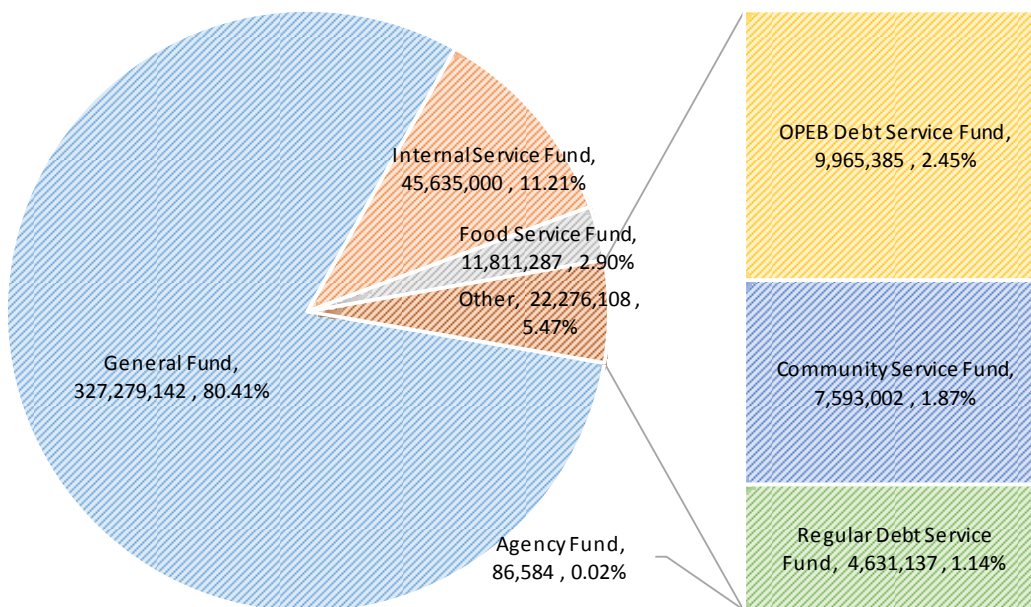
All Funds – Revenue Summary

Revenues: Below is a summary of district revenues by fund:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
General Fund	296,446,245	297,487,840	299,736,843	319,057,803	327,279,142
Food Service Fund	11,314,729	10,931,595	11,142,642	11,509,176	11,811,287
Community Service Fund	9,633,358	9,467,301	9,829,881	7,651,139	7,593,002
Building Construction Fund	16,315	16,520	73,045	-	-
Regular Debt Service Fund	17,592,493	16,577,494	16,169,862	16,563,444	4,631,137
OPEB Debt Service Fund	1,799,455	3,006,182	2,508,940	2,529,196	9,965,385
Internal Service Fund	3,344,491	43,970,136	50,861,477	44,915,000	45,635,000
Agency Fund	164,126	76,721	83,772	73,769	86,584
Trust Fund	1,702,507	1,557,304	1,504,185	-	-
Total	342,013,719	383,091,092	391,910,646	402,299,527	407,001,537

The general fund is the main operating budget. It covers instructional programs, daily operations of schools and general functions of the district. The 2015-16 general fund revenue budget, including other finance sources, is \$327.28 million. This is \$6,821,339 or 2.13 percent more than the estimate for the current fiscal year. The main reasons for this increase are:

- 1) A projected \$2.84 million increase in basic general education aid. This increase is due to a \$58 per pupil unit formula allowance increase and an increase of 189 adjusted pupil units used to calculate basic general education aid.
- 2) A projected increase of \$3.53 million in special education state aid, to reduce the special education cross-subsidy approved by the 2013 Legislature.
- 3) A projected increase of \$0.45 million in federal aid from the United States Department of Labor to support the Youth Career Connect grant activities at Apple Valley High School.



The 2015-16 regular debt service fund revenue budget is \$4.63 million. This is \$11.93 million less than the budget for the current school year. Revenues for the regular debt service fund are directly tied to the district's bond principal and interest payments. For the 2015-16 school year, almost 100 percent of the revenue budget comes from property taxes and a very small percentage from state aid in the form of market value homestead and agricultural credits.

The 2015-16 OPEB debt service fund revenue budget is \$9.97 million. This is \$7.44 million more than the current year budget. Similar to the regular debt service

fund, revenues for the OPEB debt service fund are directly tied to the district's OPEB bond principal and interest payments. Similar to the regular debt service fund, nearly 100 percent of the OPEB debt service revenues come from property taxes and a very small percentage come from state aid in the form of market value homestead and agricultural credits.

More in-depth analysis and information for the remaining funds can be found in the Financial Section of this document.

All Funds – Expenditure Summary

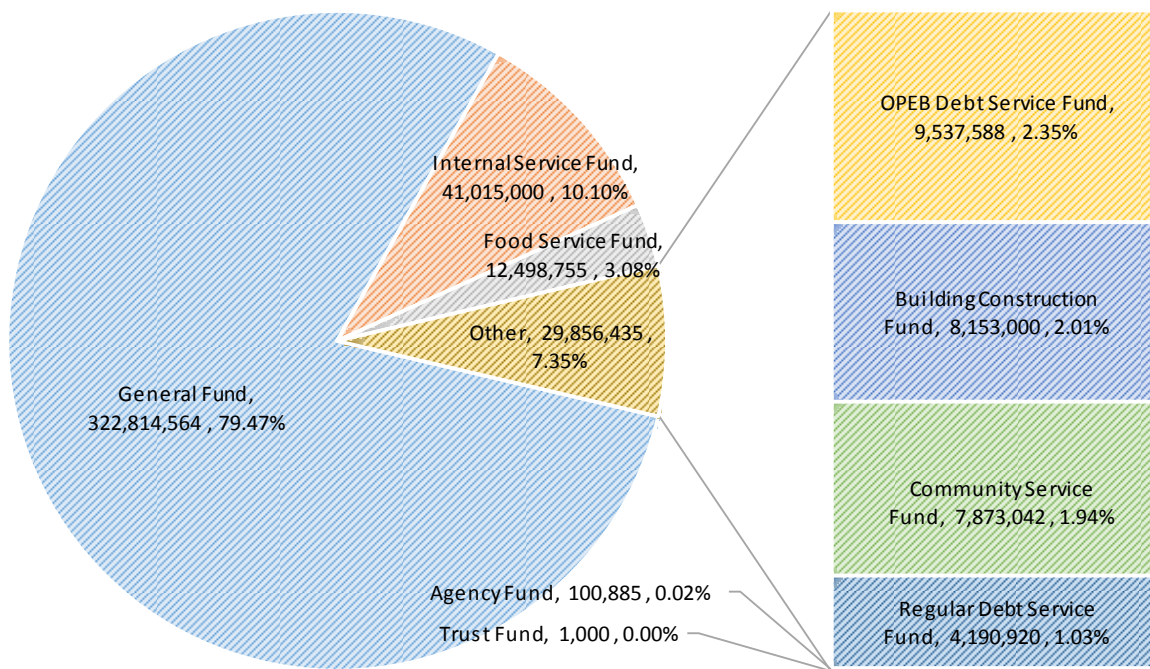
Expenditures: Below is a summary of the district expenditures by fund:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
General Fund	288,415,734	292,052,373	302,475,579	322,350,957	322,814,564
Food Service Fund	11,321,642	10,858,789	11,407,043	12,016,681	12,498,755
Community Service Fund	9,233,204	9,721,780	9,751,859	7,811,363	7,873,042
Building Construction Fund	8,364,978	6,009,811	13,216,875	18,955,028	8,153,000
Regular Debt Service Fund	18,164,452	17,495,552	17,102,131	16,606,088	4,190,920
OPEB Debt Service Fund	1,708,038	3,003,488	2,499,638	2,496,988	9,537,588
Internal Service Fund	7,172,799	40,230,775	42,968,054	39,350,800	41,015,000
Agency Fund	162,365	84,975	95,790	114,180	100,885
Trust Fund	1,706,121	1,782,094	1,421,979	1,000	1,000
Total	346,249,333	381,239,637	400,938,948	419,703,085	406,184,754

The 2015-16 general fund expenditure, including other financing uses, is \$322.81 million. This is \$.46 million or 0.15 percent more than the estimate for the current fiscal year. The primary reasons for this change are:

- 1) An increase of \$4.21 million in the budgets for salary and employee benefits based on School Board approved contracts or budget planning guidelines reviewed by the School Board in February 2015.
- 2) A reduction of \$2.43 million in the budgets for purchased services and supplies and materials. The current year's budgets include carryover of unspent 2013-14 allocations; schools were allowed to increase their final 2014-15 budgets by the amount of their unspent allocations from 2013-14 school year. The 2015-16 preliminary budget does not include any anticipated unspent 2014-15 allocations to the schools.

The 2015-16 building construction fund expenditures, including other financing uses, is \$8,153,000. This is \$10.8 million less than the projection for 2014-15 school year. This expenditure budget will be used to fund state-approved alternative facility projects.



Construction of the Dakota Valley Learning Center is complete and no expenditure is planned for the 2015-16 school year. Expenditures related to the additions to Parkview Elementary School are being processed by escrow agent.

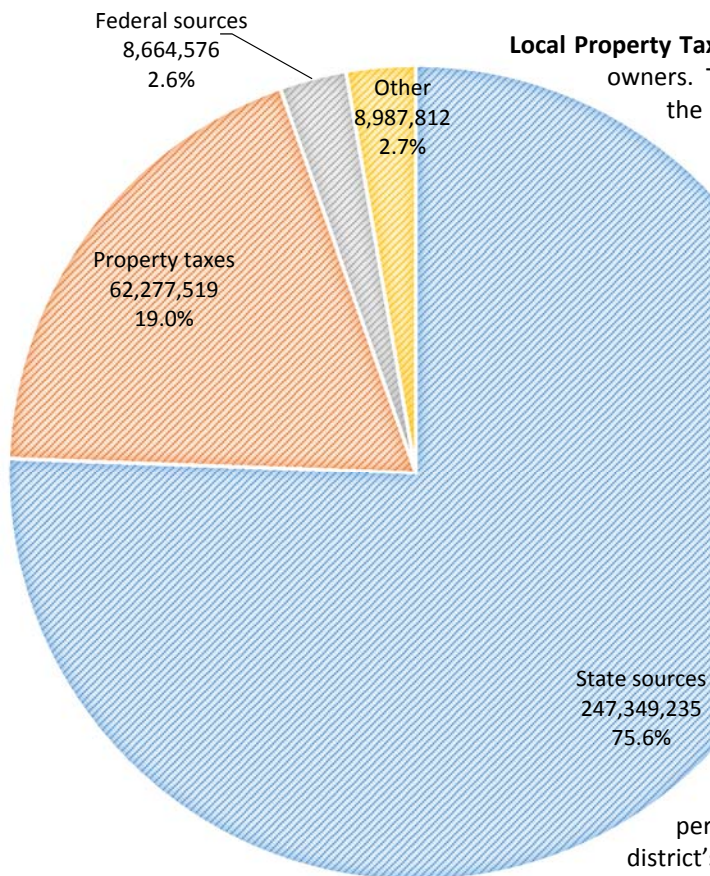
More in-depth analysis and information for the remaining funds can be found in the Financial Section of this document.

General Fund – Revenues by Source

The general fund is the main operating fund of the district and the majority of the activity flows through this fund. Below is a summary of the sources of revenues the district receives to support the district's activities.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Revenues					
State sources	215,189,580	222,154,331	248,498,786	244,510,362	247,349,235
Property taxes	55,774,016	54,379,640	30,849,977	57,589,150	62,277,519
Federal sources	13,288,580	8,178,286	7,811,310	8,672,729	8,664,576
Other	12,194,069	12,775,583	12,576,769	8,285,562	8,987,812
Total revenue	296,446,245	297,487,840	299,736,843	319,057,803	327,279,142

State Sources: The majority of the district's general fund revenues come from state sources. These include per pupil basic general education aid; special education regular and excess cost aid; basic skills aid, including compensatory education aid, English learners aid and literacy incentive aid; operating capital state aid for equipment and facilities maintenance, and aid for gifted and talented education. The Minnesota Legislature determines the level of funding provided by the state. For the 2015-16 school year, state aids account for approximately 76 percent of the general fund revenues, however, the percentage of revenues received from the state has decreased over the last few years, with more funds now being required from the other sources, primarily local property taxes, to make up the difference.



Local Property Taxes: These are local taxes the district collects from property owners. The Minnesota Legislature determines the maximum amount the district can levy each year. The district also has authority to seek additional property tax revenues (up to a maximum amount per pupil established by the Legislature) to support special programs or basic operations through a voter-approved levy referendum. In November 2013, district voters approved a single ballot question to revoke the district's current levy for \$1,111 per pupil and replace it with a new 10-year levy for \$1,486 per pupil, an increase of \$375 per pupil, beginning with 2014-15 school year.

Federal Sources: These include federal grants for Title programs such as Title I, which focuses on improving the achievement of educationally disadvantaged students, and aids to support special education services for students with special needs.

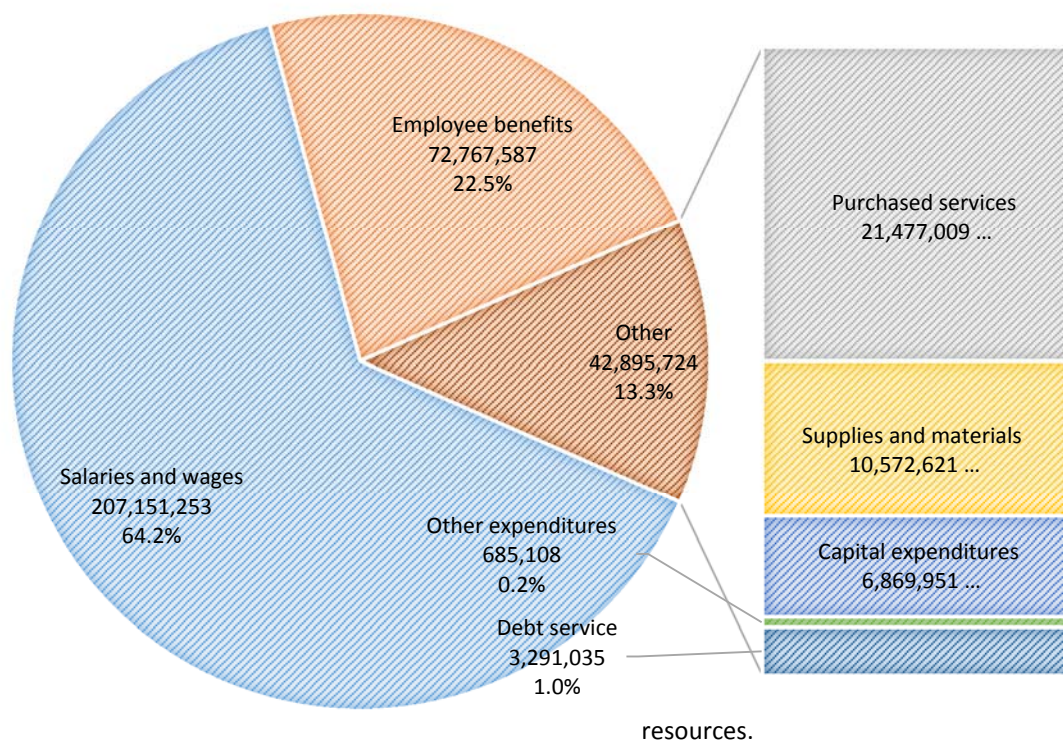
Other Sources: These revenues include miscellaneous School Board-approved fees for cocurricular activities, student parking, and admission to athletic and fine arts performances. It also includes interest income from the district's short-term investments, gifts to the district and permanent transfers from other funds.

General Fund – Expenditures by Object

The general fund expenditure budget includes seven categories of expenditures. They are salaries, employee benefits, purchased services, supplies and materials, capital, other and debt services expenditures. Nearly 87 percent of the general fund expenditures, as shown in the pie chart below, are budgeted for employee salaries and benefits.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures					
Salaries and wages	185,022,663	188,018,282	194,127,469	203,755,949	207,151,253
Employee benefits	59,894,684	63,383,808	67,515,737	71,955,970	72,767,587
Purchased services	20,524,513	21,161,112	22,548,716	22,819,100	21,477,009
Supplies and materials	10,363,531	9,805,225	9,724,590	11,658,442	10,572,621
Capital expenditures	8,202,896	6,238,429	6,175,866	8,454,594	6,869,951
Other expenditures	1,605,762	1,704,713	626,792	630,297	685,108
Debt service	2,801,686	1,740,805	1,756,409	3,076,605	3,291,035
Total expenditures	288,415,734	292,052,373	302,475,579	322,350,957	322,814,564

Salaries: Includes salaries for district administrators, principals, teachers, secretarial and clerical employees, building chiefs, custodians, transportation, food service and other staff.



Benefits: Includes the district's contribution for employee retirement (FICA/Medicare, TRA and PERA); health, dental and life insurance premiums, tax-shelter annuities for eligible employees and workers' compensation.

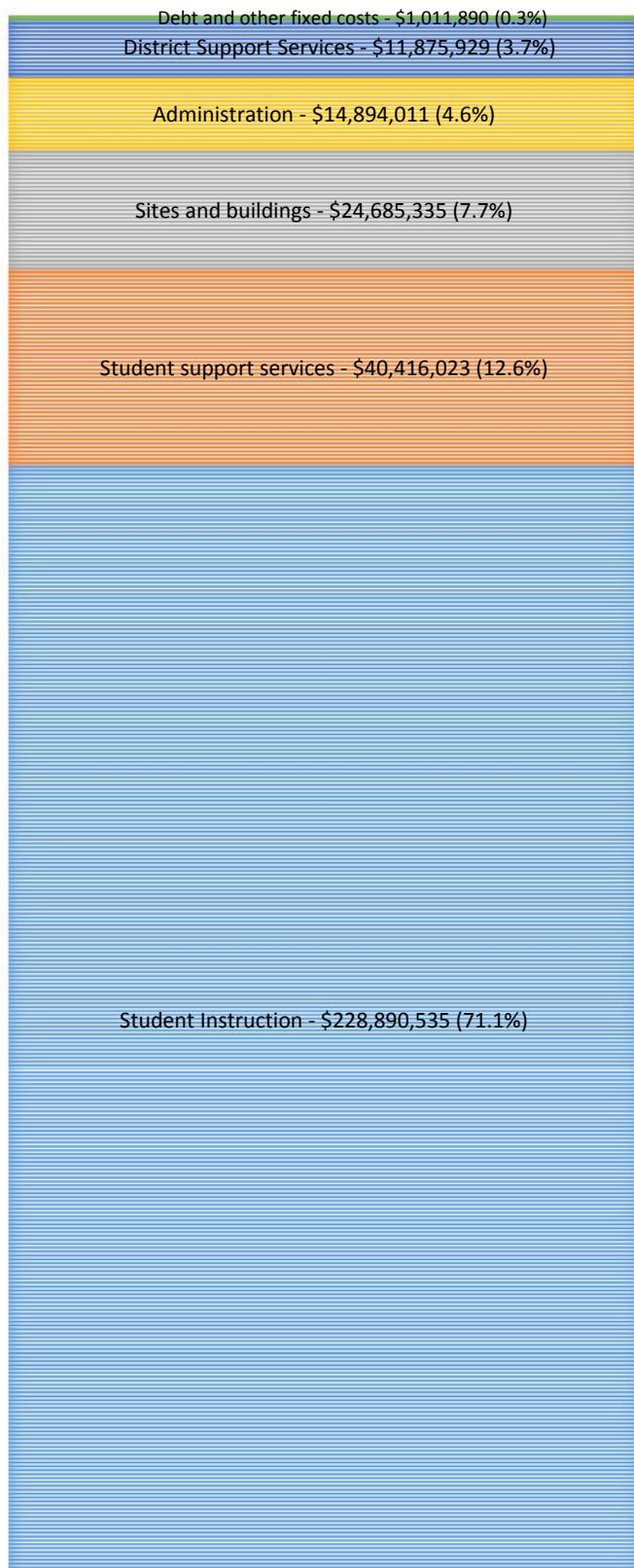
Purchased Services: Includes utilities, legal services, contracted work and other services that must be purchased from outside sources.

Supplies and Materials: Includes general supplies such as copier paper, instructional supplies for classrooms, textbooks and workbooks, standardized tests and media

Capital: Includes building repairs and site improvements, technology equipment such as computers for classrooms, printers, copiers, fax machines and school buses.

Other: Includes miscellaneous expenditures that are not categorized elsewhere such as membership dues for professional organizations, taxes, and special assessments.

Debt Service: Includes the principal, interest and other fiscal charges associated with outstanding debt.

General Fund – Expenditures by Program

The table at the left shows that nearly 85 percent of the district's general fund resources are used for student instruction and student support services. The district has added several new programs, such as integration programs, elementary magnet schools, striving readers, Advancement Via Individual Determination (AVID) and response to intervention in the past few years to help close the achievement gap. Actual expenditures for district support services and administration for the past four fiscal years remained relatively stable. This is consistent with the district's goal to focus resources on classroom instruction.

Debt Service: Includes principal and interest payments and other fiscal charges associated with outstanding debt.

District Support Services: This includes expenses for services provided centrally by the district, such as human resources, business services, communication, purchasing, mail processing, technology support and legal services. These expenses are reported in UFARS program dimension series 100-199 (District Support Services).

Administration: Includes the costs for general district administration which includes the School Board, superintendent, instructional administrations and school administration. These expenses are reported in UFARS program dimension series 010-099 (Administration).

Sites and Buildings: Includes costs of acquisition, operation, maintenance, and repair of all district facilities and grounds. It also includes salaries and benefits of building chiefs, custodial staff, groundskeepers and maintenance specialists, and utilities costs. These expenses are reported in UFARS program dimension series 800-899 (Sites and Buildings).

Student Support Services: Includes student transportation, school office, assessment, guidance, counseling, nursing services and instructional administration, which includes the directors of elementary and secondary education, teaching, and learning and the costs of their support staff. These expenses are reported in UFARS program dimension series 700-799 (Pupil Support Services).

Student Instruction: Includes all costs associated with the teaching of students, the interaction between teachers and students in the classroom and cocurricular activities at the elementary and secondary levels. It also includes services for alternative education, special education, bilingual and other compensatory instructional programs. These expenses are reported in UFARS program dimension series 200-599 (Elementary and Secondary Regular Instruction, Vocational Education Instruction, Special Education Instruction and Community Education and Services)

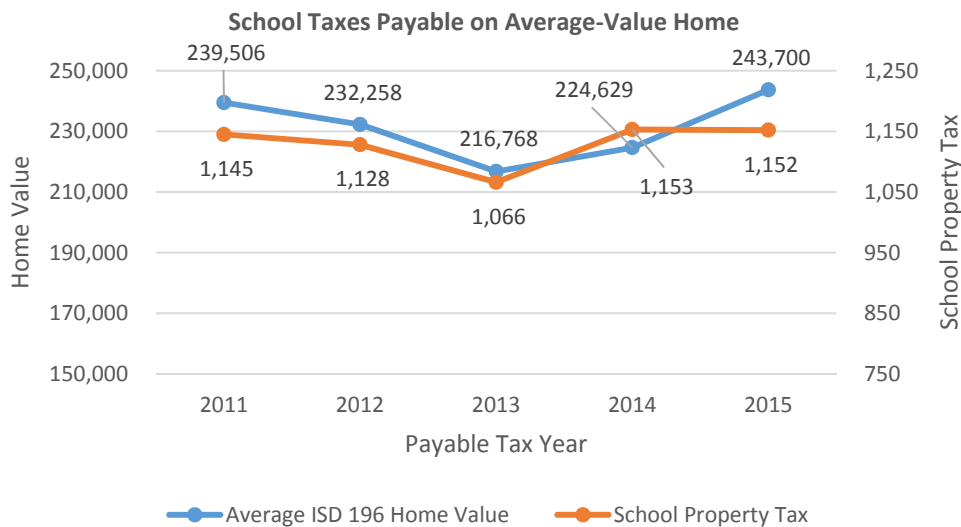
Property Taxes

School district property tax levies are limited by state law. The Minnesota Department of Education (MDE) computes the levy limitation for each school district based on current legislation and formulas. The school district then certifies the levy to the county auditor, the county sends out tax statements to individual property owners, collects the taxes and makes payments to the school district.

Property taxes are determined by the taxable market value of the property (determined by the county assessor), class rate percentages set in law for each category of property (such as residential homestead, residential non-homestead, apartments, etc.) and state-paid property tax aids and credits. These state-paid property tax aids and credits reduce the actual amount of tax paid by property owners. The two types of property tax levies are:

1. Voter-approved levies – These include building bond and operating levy referendum votes.
2. Levies resulting from School Board decisions – Levy limitations are calculated by the Minnesota Department of Education based on current legislation and formulas.

The graph below shows the average home value for the district and the corresponding school tax from 2011-to 2015. Home values and the corresponding tax levy have remained consistent over the last 5 years, with the average tax rate paid for the average value home at approximately 0.50 percent.



The table below shows the property tax revenues collected by the district over the last five years. While the graph above shows stability in taxes levied upon the citizens of the district, the revenues collected by year show a different story. Tax revenues in fiscal years 2011 and 2014 differed drastically from the other years due to a legislative “tax shift” enacted by the Minnesota Legislature. The tax shift impacted the amount of tax revenue recognized in fiscal years 2011 and 2014 and these changes were offset by an adjustment to state aid payments of an equal amount. The tax shift significantly affected the cash flow of the district, which resulted in the district issuing short-term Aid Anticipation Certificates in 2011 in order to pay its obligations in the interim.

Fiscal Year	Property Tax Revenues					Total
	General Purposes	Community Service	Capital Projects Facility Improvements	Regular Debt Service	OPEB Debt Service	
2011	75,460,749	2,439,565	7,322,623	16,601,067	1,716,364	103,540,368 (1)
2012	48,070,886	1,592,020	7,703,130	16,787,567	1,718,732	75,872,335
2013	47,741,740	1,661,685	6,637,900	16,489,752	3,003,753	75,534,830
2014	24,829,408	856,143	6,020,570	16,098,740	2,507,818	50,312,679 (1)
2015 (Estimate)	53,655,739	1,669,208	8,535,237	4,632,634	10,038,067	78,530,885

(1) Legislative changes in the “tax shift” impacted the amount of tax revenue recognized in fiscal years 2011 and 2014. These changes were offset by an adjustment to state aid payments of an equal amount.

Achievement and Initiatives:

Achievement: District 196 students have a tradition of outstanding achievement both in and out of the classroom. They win a large number of state and national awards in a variety of curricular and cocurricular competitions, and earn scholarships to colleges and universities throughout the country, as well as appointments to United States military academies. In addition, district students consistently score well above average on state and national assessments. As shown in the table, District 196 students graduated at a higher rate than the state average. To comply with U.S. Department of Education reporting requirements, calculations for high

Fiscal Year	ISD 196	State
2014	92	81
2013	92	80
2012	91	78
2011	95	77
2010	95	76

school graduation rates have changed. The district rates shown for fiscal year 2012 and later are percentages of students graduating from high school within four years after they enrolled in grade nine. Students who took an additional year to meet graduation requirements are not included in this calculation.

District 196 students in the class of 2014 scored well above state and national composite scores on the American College Test (ACT) entrance exam as the table to the right shows. The ACT average composite score for the district was 24.1, 1.2 points higher than the Minnesota average of 22.9, which was highest in the nation among states where more than half of all graduates took the test. Further data and information related to achievement can be found in the Informational Section-IV of this report.

Fiscal Year	ISD 196	State	National
2014	24.1	22.9	21.0
2013	24.0	23.0	20.9
2012	24.1	22.8	21.1
2011	24.0	22.9	21.1
2010	24.0	22.9	21.0

Ongoing Initiatives:

Learning and Technology – The district acknowledges that technology continues to change at an exponential rate and that educators need to ensure that our classrooms are as dynamic and engaging as the world in which our students live and will, one day, work. In April 2013, a task force of 37 members began a visioning process regarding learning and technology in the district. The task force's recommendation was presented to the School Board and implementation of the new learning and technology plan began in the 2014-15 school year with 1-to-1 access in 46 beta classrooms. For the 2015-16 school year, the district has dedicated funds to add another 46 beta classrooms to further build capacity amongst K-12 teachers to effectively use technology in a 1-to-1 classroom environment.

Second Pupil Transportation Hub – The district operates the largest district-owned bus fleet in the state and consistently spends less per pupil on student transportation than the state and metro-area averages. The district currently has to contract for some regular routes that it cannot cover with the limited size of the current fleet. The supplemental budget bill approved by the 2014 Minnesota Legislature gave District 196 the authority to use local building lease levy funds to purchase land and construct a second transportation hub facility that will ultimately house a large number of the district's 200-bus fleet. This will save the district approximately \$500,000 per year in reduced fuel and travel-time costs. Construction of the new transportation facility is expected to begin in September 2015, with completion in fall 2016, in time for the start of school.

Facility Improvements – In July 2014, the School Board authorized the superintendent to establish a Strategic Planning Facilities and Equipment Task Force to study the district's current and future facilities and equipment needs. The task force completed its work and presented its recommendations to the School Board at its March 9, 2015 meeting. The final recommendations to support continued safe and successful schools in the district by improving safety and security in all buildings, adding needed space for learning and providing technology access needed to support a dynamic, learning experience for all students. The total cost of the task force recommendations is \$180 million, with \$35 million for safety and security improvements, \$90 million to provide additional space for learning, and \$55 million for technology access and districtwide system updates.

Based on a resident survey conducted in April 2015 a majority of respondents support the safety, space and technology improvements recommended by the task force. The School Board will use the survey results to determine the next steps toward a possible bond referendum question in the November 3, 2015 General Election.

Frequently Asked Questions (FAQs) and Contact Information

Below are answers to some frequently asked questions regarding the school district budget and finances.

1) What is the district's average spending per student for instruction and how is it calculated?

While there is no universally agreed upon definition of what should be included in "instructional" spending, a reasonable approach is to divide the total general fund (operating) budget by the average daily membership in the district, which is close to but not the same as the total number of students in the district.

General Fund Budget		\$322,814,564
Average Daily Membership	÷	27,267
Spending per Student	=	11,839

2) Why does the district need a fund balance reserve and what is it used for?

The fund balance is similar to a savings account, a rainy day reserve that can be used to cover unforeseen costs that could not be planned for when the budget was developed. School Board policy requires the district to maintain a minimum fund balance equivalent to at least 5 percent of general fund expenditures for the year.

3) What is an ending fund balance?

An ending fund balance is money remaining at the end of the school year. There are three main factors that impact the ending fund balance positively and negatively:

- a. **Schools and departments underspend their budgets:**
According to district practice, budgeted funds that are underspent by a school are carried over to that school's budget for next year, while budgeted funds that are underspent by a department are not carried over.
- b. **Aid payments from the state may be less than anticipated based on economic conditions:**
The majority of district revenues come from the state. If the state experiences a revenue shortfall during the year, funding to school districts may be prorated, which results in a loss of revenues to the districts.
- c. **Budget assumptions may have changed:**
Two of the biggest assumptions used to build the school district's budget are the amount of state funding the district will receive and total student enrollment, as districts are funded based on the number of students enrolled. The district's preliminary budget must be developed by the administration and approved by the School Board before July 1 each year. Official enrollment for the year is not determined until October 1 each year and in funding years (every other year) the

state does not determine education funding levels until the legislative session concludes in the spring.

4) Does the district consider budget suggestions?

Yes. The district invites residents and employees to submit suggestions on ways to reduce costs and increase revenues in the district's budget. Budget reduction suggestion forms are available at all district schools and offices, at regularly scheduled School Board meetings and at www.district196.org/District/Departments/Finance.

Suggestions should be addressed to:

Director of Finance and Operations
District Office
3455 153rd Street West
Rosemount, MN 55068.

All submitted suggestions are reviewed by members of the district's citizen-led Budget Advisory Council (BAC).

More Information

If you have questions about the Budget, contact:

Jeffrey M. Solomon, Director of Finance and Operations

Email: Jeff.Solomon@district196.org
Phone: (651) 423-7713

Stella Y. Johnson, Coordinator of Finance

Email: Stella.Johnson@district196.org
Phone: (651) 423-7748

Joseph M. Bertram, Controller

Email: Joseph.Bertram@district196.org
Phone: (651) 423-7780

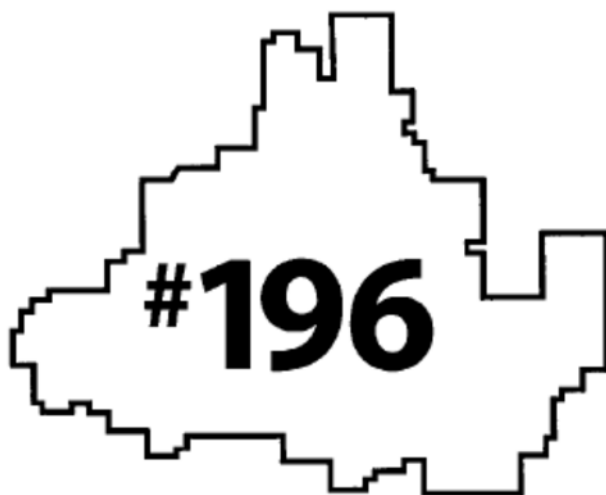
Budget information for the current and previous nine school years is available on the district website at:

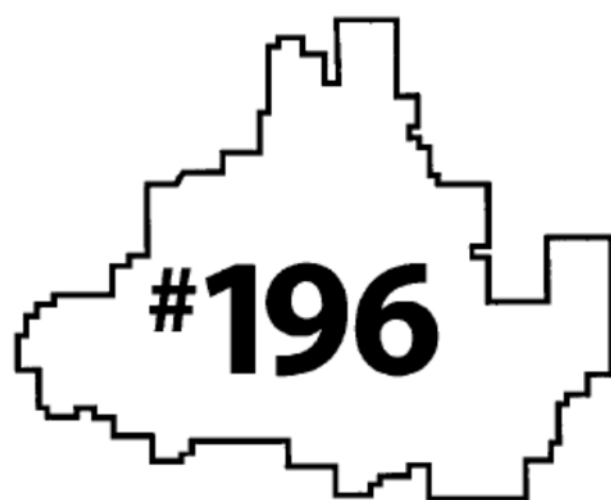
www.district196.org/District/Departments/Finance

The site includes information about the annual budget process and timelines, an introduction to school finance and printable capital expenditure budgets, preliminary budgets, final budgets and year-end audit reports.

SECTION II

Organizational Section





NOTE 1 – DISTRICT OVERVIEW**A. Legal Autonomy**

Under the provisions of the Constitution of the State of Minnesota, Article XIII, Section 1 states the "...legislature shall make such provisions by taxation or otherwise as will secure a thorough and efficient system of public schools throughout the state." As such, the state provides financial assistance to school districts under statutes enacted by the Legislature, with the primary purpose to provide a basic educational opportunity available to all students regardless of local fiscal capacity of the district in which they live.

Independent School District 196 was formed and operates pursuant to applicable Minnesota laws and statutes. The district was incorporated in 1950 and serves a portion of nine suburban communities within Dakota County located on the southeastern edge of the Minneapolis/St. Paul metropolitan area. The district encompasses all or part of the cities of Apple Valley, Burnsville, Coates, Eagan, Inver Grove Heights, Lakeville, Rosemount and Empire and Vermillion townships. The district is governed by a seven-member School Board elected by voters of the district to serve four-year terms.

The district is a fiscally independent entity and has the exclusive responsibility and accountability for the decisions it makes. It has statutory authority to adopt its own budget, levy taxes and issue bonded debt without the approval of another government. It has the right to buy, sell, lease or mortgage property in its own name. As such, the district is considered a primary government and there are no other governments or agencies whose budgets should be combined and presented in this budget.

Extracurricular student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside of school hours. In accordance with Minnesota Statutes, the School Board has elected not to control or be otherwise financially accountable with respect to the underlying extracurricular activities. Accordingly, the extracurricular student activity accounts are not included as part of these budget documents.

B. Programs and Services

The district provides a full range of public education services appropriate to grade levels ranging from pre-kindergarten through grade 12, as well as young adults ages 18-21 with special needs. These include regular and enriched academic education, special education and career/vocational education. Food service and transportation are provided as supporting programs. The district's community education program includes early childhood family education and adult basic education programs, and a variety of classes for lifelong learning experiences for children through senior adults.

C. Student Enrollment and Demographics

District 196 is the state's fourth largest school district, serving approximately 27,500 students from a population of approximately 157,000 people residing in a 108.6 square mile area.

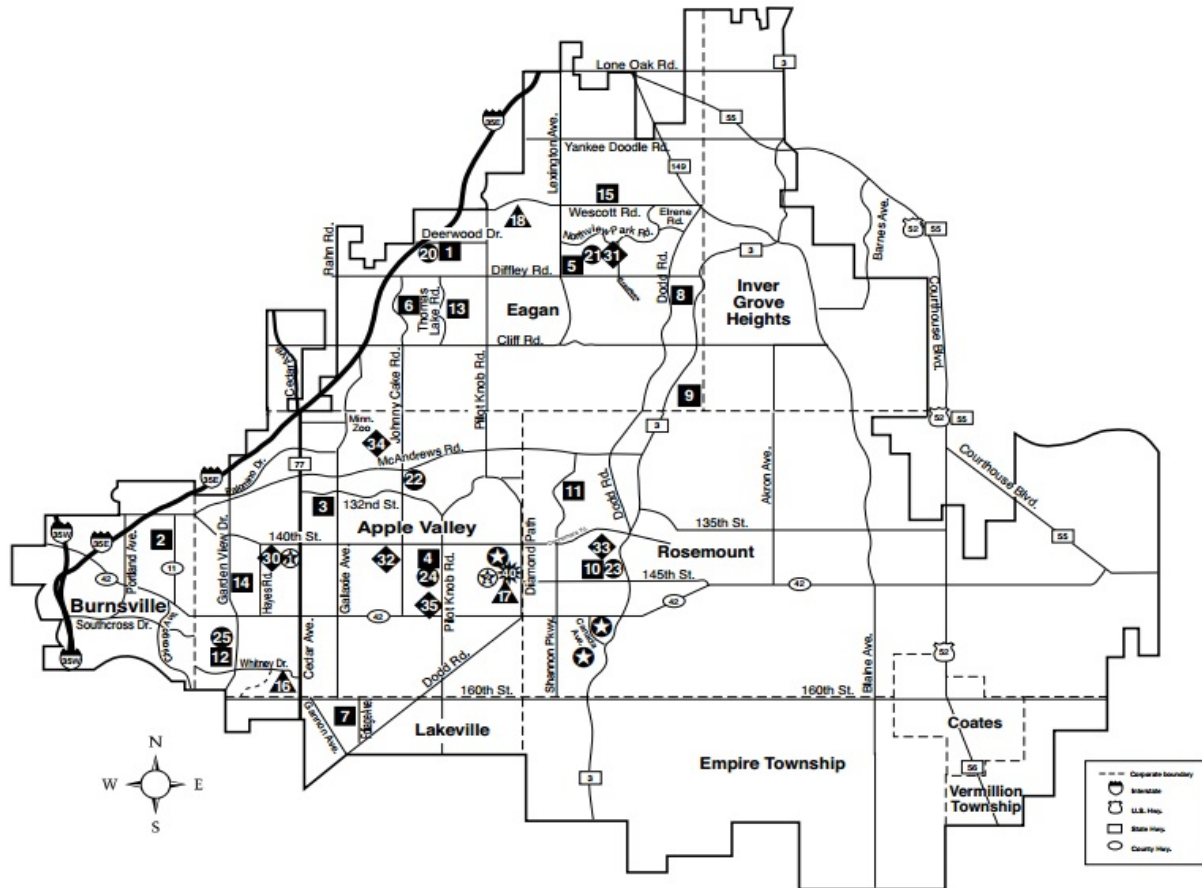
The district has an increasingly diverse population of students with a variety of needs. For the 2014-15 school year, nearly 70 percent of students were White, 12 percent were Black, 9 percent Asian, 8 percent Hispanic and 1 percent were American Indian.

In the 2014–15 school year, 33.8 percent of district students qualified for free or reduced-price school meals and 15.3 percent students qualified to receive special education services.

NOTE 1 – DISTRICT OVERVIEW (CONTINUED)**D. District Schools and Facilities**

The district operates 33 school buildings including four comprehensive high schools (grades 9–12), one optional high school (grades 11–12), six middle schools (grades 6–8), 18 elementary schools (kindergarten through grade 5), one area learning center, one school for students with special needs (K-12), and two learning centers dedicated to adult basic education, early childhood education and early childhood special education.

The average age of the district's facilities is approximately 30 years. The district qualifies for Alternative Facilities funding from the state, which has enabled the district to keep up with routine repairs, maintenance and other facility improvements.

E. District Map**■ Elementary Schools**

- | | |
|-------------|-----------------|
| 1 Deerwood | 9 Red Pine |
| 2 Echo Park | 10 Rosemount |
| 3 Greenleaf | 11 Shannon Park |
| 4 Highland | 12 Southview |
| 5 Northview | 13 Thomas Lake |
| 6 Oak Ridge | 14 Westview |
| 7 Parkview | 15 Woodland |
| 8 Pinewood | |

▲ Elementary Magnet Schools

- 16 Cedar Park Science, Technology, Engineering and Math (STEM) School
- 17 Diamond Path School of International Studies
- 18 Glacier Hills School of Arts and Science

● Middle Schools

- 20 Black Hawk
- 21 Dakota Hills
- 22 Falcon Ridge
- 23 Rosemount
- 24 Scott Highlands
- 25 Valley

☀ Special Education Schools

- 35 Transition Plus/Pathway
- 40 Dakota Ridge

◆ High Schools

- 30 Apple Valley
- 31 Eagan
- 32 Eastview
- 33 Rosemount
- 34 School of Environmental Studies
- 35 Area Learning Center

★ District Offices

- ★ Cedar Valley Learning Center
- ★ Dakota Valley Learning Center

NOTE 2 – GOVERNANCE**A. School Board and Superintendent's Cabinet****School Board**

Rob Duchscher
Jackie Magnuson
Art Coulson
Gary Huusko
Joel Albright
Mike Roseen
Bob Schutte

Chairperson
Vice Chairperson
Treasurer
Clerk
Director
Director
Director

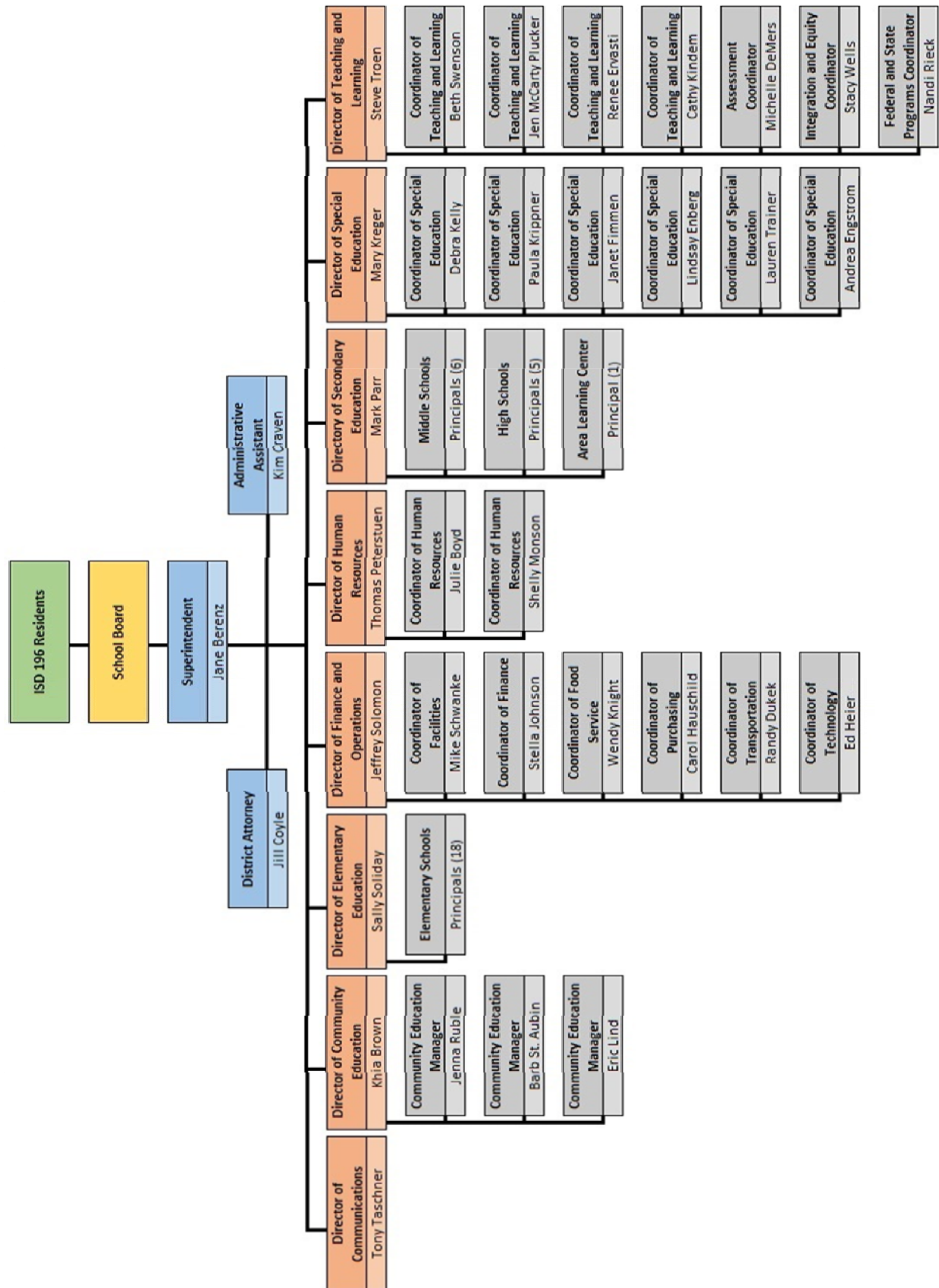
Superintendent's Cabinet

Jane Berenz
Khia Brown
Jill Coyle
Kim Craven
Mary Kreger
Mark Parr
Tom Pederstuen
Sally Soliday
Jeffrey Solomon
Tony Taschner
Steve Troen

Superintendent
Director of Community Education
School District Attorney
Administrative Assistant to the Superintendent
Director of Special Education
Director of Secondary Education
Director of Human Resources
Director of Elementary Education
Director of Finance and Operations
Director of Communications
Director of Teaching and Learning

NOTE 2 – GOVERNANCE (CONTINUED)

B. Organization Chart



NOTE 2 – GOVERNANCE (CONTINUED)**C. Schools and Principals****Elementary Schools**

School	Abbreviation	Principal
Cedar Park Elementary STEM School	CP	John Garcia
Deerwood Elementary	DW	Miles Haugen
Diamond Path Elementary School of International Studies	DP	Lynn Hernandez
Echo Park Elementary	EP	Tina Haselius
Glacier Hills Elementary School of Arts and Science	GH	Scott Thomas
Greenleaf Elementary	GL	Michelle deKam Palmieri
Highland Elementary	HL	Chad Ryburn
Northview Elementary	NV	Kerri Town
Oak Ridge Elementary	OR	Cindy Magnuson
Parkview Elementary	PV	Nicole Frovik
Pinewood Elementary	PW	Crisfor Town
Red Pine Elementary	RP	Drew Goeldner
Rosemount Elementary	RE	Thomas Idstrom
Shannon Park Elementary	SP	Michael Guthrie
Southview Elementary	SV	Christine Heilman
Thomas Lake Elementary	TL	Mary Jelinek
Westview Elementary	WV	Tami Staloch-Schultz
Woodland Elementary	WL	Lisa Carlson

Middle Schools

School	Abbreviation	Principal
Black Hawk Middle School	BHMS	Richard Wendorff
Dakota Hills Middle School	DHMS	Trevor Johnson
Falcon Ridge Middle School	FRMS	Noel Mehus
Rosemount Middle School	RMS	Mary Thompson
Scott Highlands Middle School	SHMS	Dan Wilharber
Valley Middle School of STEM	VMS	Dave McKeag

High Schools

School	Abbreviation	Principal
Area Learning Center	ALC	Dave Schmitz
Apple Valley High School	AVHS	Steve Degenaar
Eagan High School	EHS	Paulette Reikowski
Eastview High School	EVHS	Randall Peterson
Rosemount High School	RHS	John Wollersheim
School of Environmental Studies	SES	Dan Bodette

NOTE 3 – DISTRICT MISSION AND STRATEGIC PLAN

In spring 2011, the district convened a 60-member task force to develop a vision for education that is guiding district goals through 2016. The task force included parents, staff, School Board members, business, civic and faith community leaders. Task force members attended four informational meetings to establish a shared base of knowledge about district enrollment and demographics, school finance, teaching and learning, community and partnerships, educational trends and innovation. These informational meetings, led by a facilitator, were followed by four planning meetings where the task force members developed revised belief statements for the district and four guiding strategies. The School Board approved the plan in December 2011. A brief summary of the plan is listed below.

Mission Statement: *Educating our students to reach their full potential*

Belief Statements:

- Students come first
- All students can learn
- High expectations inspire students and staff to excel
- Learning is maximized in a safe, respectful, and inclusive environment
- A well-rounded education includes opportunities in academics, the arts and athletics
- Learning is a lifelong pursuit
- Effective management of resources is critical
- Partnerships and collaboration enhance educational programming
- A culture of innovation and continuous improvement prepares students to be college and/or career ready
- An informed and engaged community guides effective decision-making

Strategies and Goals:

- **Strategy One – Teaching and Learning**
 - Deliver a high-quality instructional program that anticipates and meets the needs of all learners
- **Strategy Two – Early Learning**
 - Provide a well-aligned continuum of high-quality, culturally responsive, early learning (birth to grade 3) services to meet the needs of all students
- **Strategy Three – Educational Equity**
 - Implement a systemic process that increases achievement for all students by addressing equitable access to opportunities in our schools and programs
- **Strategy Four – Partnerships**
 - Develop and implement sustainable strategies to increase collaboration between the district and community partners

NOTE 4 – SIGNIFICANT BUDGET AND FINANCIAL ITEMS**A. Budget Policies**

The School Board has adopted several policies, administrative regulations (AR) and procedures (P) related to the budget process. Below is a summary of these policies. See appendix for the full text of each policy, administrative regulation and procedure.

- **Policy 702 – Budget**
 - The district shall adopt annual budgets for each fund (general [including all accounts within the general fund], food service, community education, debt service, building construction, trust and agency, and internal service), in accordance with state law;
 - The district budget, once approved by the board, is the district's plan showing expected revenue and expenditures for the coming fiscal year and is the district's legal authorization for spending funds, and
 - The budget reflects and supports state and federal requirements, district initiatives and board policies.
- **Administrative Regulation 702.2AR – Budget Planning and Development**
 - This regulation mandates the due dates for preliminary and final budgets to be presented to the School Board and the requirement for board approval of budget assumptions to be used to develop the budgets.
- **Administrative Regulation 702.2.3AR – Budget Advisory Council (BAC)**
 - The Budget Advisory Council ensures active community participation in and enhances community understanding of the district's budget planning process, and
 - Provides input to the board and administration on budget plans that support district goals, policies and initiatives.
- **District Procedure 702.2.3P – Application to Serve on Budget Advisory Council (BAC)**
 - Applicants must complete this form to be considered for membership on the committee.
- **Administrative Regulation 702.4AR – Capital Expenditure Budget**
 - This regulation establishes the requirements for the district's capital expenditure budget, including the process of developing a list of current needs and proposal of final selections to be presented to the board for approval.
- **Policy 712 – Fund Balance**
 - Policy 712 requires the maintenance of reasonable fund balances to mitigate financial risk from unforeseen circumstances and provide adequate cash flow.

NOTE 4 – SIGNIFICANT BUDGET AND FINANCIAL ITEMS (CONTINUED)**B. Financial Presentation**

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

Revenue Recognition – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the district generally considers revenues to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to Minnesota Statutes (which include state aid funding formulas for specific fiscal years) and accounting principles generally accepted in the United States. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Recording of Expenditures – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt, compensated absences, severance and other post-employment benefits (OPEB), which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the general fund, capital outlay expenditures are included within the applicable functional areas.

Proprietary and fiduciary funds use the accrual basis of accounting and are reported using the economic resources measurement focus.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenue of the district’s internal service funds are charges to other district funds for services. Operating expenses for the internal service fund include the cost of providing the services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

C. Description of Funds

The existence of the various district funds has been established by the Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are as follows:

Governmental Funds

- **General Fund** – Used to account for all financial resources except those required to be accounted for in another fund. The district maintains five sub-accounts within the General Fund:
 - Operating Account
 - Transportation Account
 - Capital Expenditure Account
 - Quality Compensation (Q Comp) Account
 - Special Education Account
- **Capital Projects – Building Construction Fund** - Used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue or capital project levies.
- **Debt Service Fund** – Used to account for the accumulation of resources for, and payment of, general obligation long-term debt principal, interest and related costs. The district maintains a separate Other Post-Employment Benefits (OPEB) account within the debt service fund to account for OPEB-related debt activity. All other debt service is recorded in the general debt service account.
- **Food Service Special Revenue Fund** – The food service special revenue fund is primarily used to account for the district’s child nutrition program.

NOTE 4 – SIGNIFICANT BUDGET AND FINANCIAL ITEMS (CONTINUED)

- **Community Service Special Revenue Fund** – The community service special revenue fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services.

Proprietary Funds

- **Internal Service Funds** – Internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The district has established four internal service funds:
 - Severance Benefits
 - Other Post-Employment Benefits
 - Self-Insured Dental Benefits
 - Self-Insured Health Benefits

Fiduciary Funds

- **Employee Benefit Trust Fund** – The district maintains an employee benefit trust fund used to administer resources received and held by the district as the trustee for employees participating in the district’s flexible benefit plan (Internal Revenue Code § 125 Cafeteria Plan).
- **Scholarship Private-Purpose Trust Fund** – The scholarship private-purpose trust fund is used to account for resources held in trust to be used by various other third parties to award scholarships to students.
- **Agency Funds** – Agency funds are established to account for cash and other assets held by the district as the agent for others. The district maintains two agency funds used to account for a Graduate Credit Program (a continuing education program organized for the benefit of district certified staff) and Local Collaborative Time Study (LCTS) grant funds.

D. Classification of Revenues and Expenditures

Uniform Financial Accounting and Reporting Standards (UFARS) as developed by the Minnesota Department of Education (MDE) mandates, that each financial transaction be identified with a specific accounting code for administrative and reporting purposes. As defined by Minnesota Statute 123B.77, each school district must adopt the uniform financial and reporting standards as provided by MDE.

UFARS requires the revenue and expenditure account code structure to be multi-dimensional. Each dimension identifies one aspect of a revenue or expenditure account. No single dimension could provide enough information for local and state reporting of financial information, however, once combined, the account code describes a lot of information about a transaction. Below is a list of the six dimensions of a UFARS account code in sequential order:

FUND	ORG/SITE	PROGRAM	FINANCE	OBJ/SRC	COURSE
XX	XXX	XXX	XXX	XXX	XXX

The same dimensions are used in both revenue and expenditure accounts with the exception of the object dimension, which is used for expenditures, while the source dimension is used with revenues.

Description of Dimensions

- **Fund Dimension (FD)** – A fund is a fiscal entity with a set of accounts that record financial resources, liabilities and equities. Each fund is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
- **Organization / Site Dimension (ORG)** – Allows for the identification of expenditures and revenues by a site or building.

NOTE 4 – SIGNIFICANT BUDGET AND FINANCIAL ITEMS (CONTINUED)

- **Program Dimension (PRG)** – Used to separate sets of instructional and support service activities associated with public schools. The codes in this dimension are divided into 10 categories: administration, district support services, elementary and secondary regular instruction, vocational instruction, special education instruction, community education and services, instructional support services, pupil support services, sites and buildings, fiscal and other fixed costs programs, and other.
- **Finance Dimension (FIN)** – Establishes the revenue and expenditure relationship for financial accounting and reporting to a specific purpose, grant, or other source. The series in this dimension are district-wide, state, federal, child nutrition, transportation, special education, state placement, levy supported programs and secondary vocational.
- **Object Dimension (OBJ)** – Identifies the generic service or commodity obtained as the result of the expenditure, this is the most detailed level of expenditure reporting. The codes in this dimension are divided into eight series: salaries, benefits, purchased services, supplies and materials, capital expenditures, debt service, other expenditures and other financing uses.
- **Source Dimension (SRC)** – Identifies the origin of revenues. The codes in this dimension are divided into five series: local sources, state sources, federal sources, sales and other conversions, and other financing sources.
- **Course Dimension (CRS)** – For state reporting purposes, used to report revenues and expenditures for projects that overlap school district fiscal years.

The UFARS reporting structure does not control or constrain local operations or account codes. For example, the district has several internal codes that crosswalk to the appropriate UFARS code when transmitting reporting data to the MDE. Below is an example of a district code and the applicable UFARS code.

TYPE	FUND	ORG/SITE	PROGRAM	FINANCE	OBJ/SRC	COURSE
Internal Code	01	225	051	201	115	000
UFARS Code	01	025	050	000	110	000

The table below shows how crosswalks allow the district to break out revenues and expenses in much further detail than is required by UFARS for reporting. See the appendix for a list of district dimensions and the applicable UFARS crosswalk.

Dimension	District Description	UFARS Description
FD	General Fund	General Fund
ORG	Dakota Hills Middle School	Dakota Hill Middle School
PRG	School Administration - Middle School	School Administration
FIN	Staffing Allocation	District-Wide
OBJ	Assistant Administrator / Principal	Administrator / Supervisor
CRS	Non-Federal Projects Ending in the Current Year	Non-Federal Project Endings in the Current Year

NOTE 4 – SIGNIFICANT BUDGET AND FINANCIAL ITEMS (CONTINUED)**F. Fund Balances**

Prudent fiscal management requires the maintenance of reasonable fund balances to mitigate financial risk from unforeseen circumstances and expenditures, and provides cash flow liquidity for general operations. The School Board formally adopted a fund balance policy requiring a minimum general fund balance of 5 percent of the annual projected operating expenditures.

Governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory and other long-term assets.
- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors or contributors, or constraints imposed by state statutory provisions.
- **Committed** – Consists of internally imposed constraints that are established by resolution of the School Board. Those committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the district for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to School Board resolution, the district's superintendent or other designee is authorized to establish assignments of fund balance.
- **Unassigned** – The residual classification for the general fund that includes all spendable amounts not contained in other fund balance classification. It also reflects negative residual amounts in other funds.

NOTE 5 - SCHOOL FUNDING**A. Introduction**

The Minnesota school finance system is the method by which funds are provided to operate public elementary and secondary schools. The bulk of state support for elementary and secondary education is distributed to school districts through the general education revenue program, which provides money for the current operating expenditures of the districts. The remaining portion of the state's appropriation to local districts is provided through special purpose or categorical aids, such as special education aid and local property tax relief aids. Historical, legal and descriptive information in the following pages provide the context for understanding the school finance system.

B. Historical and Legal Background

Public education in the United States is the legal responsibility of state government. In Minnesota, as in most states, the state constitution charges the legislature with responsibility for public schools:

"The stability of a republican form of government depending mainly upon the intelligence of the people, it is the duty of the legislature to establish a general and uniform system of public schools. The legislature shall make such provisions by taxation or otherwise as will secure a thorough and efficient system of public schools throughout the state." (Constitution of the State of Minnesota, Article XIII, Section 1)

"Minnesota delegates responsibility for the actual operation of schools to local school districts whose powers and duties are prescribed by state statute. Historically, the property taxes levied by the school boards governing these school districts have been the primary source of revenue for running schools. Sometime after 1900, property taxes were supplemented by limited amounts of state appropriations for aid to school districts. By 1970-71, the Minnesota state foundation aid program provided all districts a flat grant per pupil unit (a pupil unit is a weighted enrollment measure) and provided some districts an additional "equalized" amount which varied inversely with a district's property valuation. Under this system, state aid funded about 43 percent of the cost of running schools, and school expenditures per pupil varied widely from district to district. Local property taxes rose rapidly in all districts in the late 1960s and the tax rate for schools also varied widely among districts.

The 1971 Legislature addressed these disparities by substantially increasing the amount of equalized state foundation aid per pupil unit and imposing a uniform statewide limit on the property tax rate for schools. The 1973 Legislature eliminated flat grants and established a system whereby the amount of foundation aid program revenue available per pupil unit to low-spending districts would be increased to the state average over a six-year period. From 1973 to 1983, the Legislature adjusted the foundation aid formula several times, making it more responsive to differences among districts and altering the relationship between local tax effort and state aid, without changing the formula's basic structure.

The 1983 Legislature enacted a new foundation aid program that became effective in the 1984-85 school year. The new program replaced several components of the previous foundation aid formula (i.e., discretionary, replacement, grandfather, and low-fund balance aids and levies) with five tiers of optional aids and levies. The main characteristics of the new five-tier program were equal access to revenues, recognition of some specific cost differences and more discretion on the part of school boards in choosing the necessary level of revenue." (Minnesota School Finance, A Guide for Legislator" House Research Department)

C. Current Program Design

The 1987 Legislature replaced the foundation aid program with a modified funding formula called the general education revenue program effective for the 1988-89 school year. General education formula components have remained relatively stable since 1989. In general, each component reflects school district funding needs in different areas and is based on pupil counts and the extent of need for each school district. General education revenue is the primary source of general operating funds for Minnesota's public schools.

NOTE 5 - SCHOOL FUNDING (CONTINUED)**D. General Education Revenue**

Schools receive the bulk of their general operating funds from the state through the general education revenue program. For FY 2005 and later, basic general education revenue is provided entirely through state aid payments, but there are equalized levies for operating capital, equity revenue and transition revenue. Components of general education revenue are as follows:

1. **Basic Formula Allowance** – Basic education revenue for each district equals the product of the formula allowance multiplied by the adjusted marginal cost pupil units for the school year. Adjusted marginal cost pupil units are a statutorily defined count of pupils in daily attendance. The basic formula allowance for the 2015-16 school year is \$5,889 per adjusted pupil unit (APU).

School Year	Formula Allowance	
	Amount	Percent Change
2011-12	5,174	1.0
2012-13	5,224	1.0
2013-14	5,302	1.5
2014-15 (1)	5,831	2.0
2015-16 (2)	5,889	1.0

- (1) The increase of \$529 in 2015 is offset by changes to pupil weightings and the general education aid formula that reduced the increase to the equivalent of \$105 or 2.0 percent statewide.
- (2) Funding assumption, as of the date of this publication the Minnesota Legislature had not finalized the budget for the biennium that begins July 1, 2015.

2. **Extended Time Revenue** – Beginning in FY 2004, school districts were prohibited from counting a student as more than 1.0 in average daily membership (ADM). Prior to this, a student could be counted in excess of 1.0 if the student was participating in a learning year program. A learning year program may include extended day, extended week, summer school programming, or an independent study program. The 1987 Legislature eliminated funding for summer school when it replaced the foundation aid program with the general education revenue program. During the 1990s, many school districts started using the learning year program as a method to fund summer school programs. As a result, the growth in learning year pupils was quite significant. The 2003 Legislature adopted a provision that limits a student's annual average daily membership to 1.0.

The extended time revenue program allows a school district to count a student who participates in extended programming for up to an additional 0.2 students in ADM for the time the student spends in extended day, extended week, summer school or other additional programming authorized by the learning year program. This additional ADM counts only for purposes of generating extended time revenue.

3. **Basic Skills Revenue** – Basic skills revenue consists of compensatory revenue and English Learner (EL) revenue.

Compensatory Revenue - The vast majority of basic skills revenue is generated by the compensatory revenue formula. Compensatory revenue is site-based revenue that is calculated on the characteristics of each school site, and the revenue must be distributed to, and spent on, qualifying programs at each site. Compensatory revenue must be used to meet the educational needs of pupils whose progress toward meeting state or local content or performance standards is below the level that is appropriate for learners of their age.

Compensatory revenue must be reserved in a separate account and each district must produce an annual report describing how compensatory revenue has been spent at each site within the district.

The formula that generates compensatory revenue is a concentration formula based on each school's count of students that are eligible for free or reduced-price school meals.

NOTE 5 - SCHOOL FUNDING (CONTINUED)

The compensatory revenue increases as the number of compensatory pupil units goes up, which is driven by the number of students qualifying for free or reduced-price school meals, as well as the percentage of such students at the school. A higher percentage concentration of qualifying students leads to a higher count of compensatory pupil units.

Districts receive EL revenue to provide instruction to students with limited English skills. Programs may include bilingual programs or English-as-a-second-language (ESL) programs. Bilingual education programs provide curriculum instruction to students in their native language. Students in ESL programs are taught to read, write, listen, and speak in English. The state has provided funding for EL programs since 1980. In 1997, the EL formula was significantly expanded by adding a pupil concentration formula to the cost-based formula. Beginning in FY 2004, a student is limited to a maximum of five years of funding for EL revenue.

There are two parts to the EL portion of basic skills revenue: the first part or basic formula is a set amount per eligible EL pupil unit and the second part of the EL formula is a concentration formula. A school district with at least one student eligible for EL services has a statutorily assigned minimum EL pupil count of 20.

4. **Gifted and Talented Revenue** - Beginning in FY 2006, each school district received \$4 per pupil unit for gifted and talented programming. This amount was increased to \$9 per pupil unit for FY 2007 and further increased to \$12 per pupil unit for FY 2008 through FY 2014. For FY 2015 and later, the formula allowance is \$13 per pupil unit to reflect the new, lower adjusted pupil unit count. The revenue must be reserved and spent only to identify gifted and talented student, provide education programs for gifted and talented students, or provide staff development to prepare teachers to teach gifted and talented students.
5. **Sparsity Revenue** - Secondary sparsity revenue provides additional revenue to geographically large districts that have relatively few secondary pupils. The formula measures sparsity and isolation of the district and provides additional revenue to the district using an assumption about how many pupil units are necessary to run an acceptable secondary program. The formula assumes that a district with 400 secondary pupils in average daily attendance can provide an acceptable secondary program. Therefore, a district with one high school, no matter how few pupils per square mile it has, will not receive any sparsity aid if the district has a secondary average daily membership (SADM) in excess of 400. In addition, the requirement of large geographic size ensures funding for districts that have few pupils due to geographic isolation and not due to a school board's reluctance to provide cooperative programming with a neighboring school district.

Elementary Sparsity Revenue - A school district qualifies for elementary sparsity revenue if it has an elementary school that is located 19 or more miles from the next nearest elementary school and has fewer than 20 pupils per elementary grade. As with secondary sparsity revenue, the more elementary pupils in average daily membership (EADM) attending the school, the lower the elementary sparsity revenue per pupil.

6. **Operating Capital Revenue** - Operating capital revenue replaced two former capital formulas known as equipment revenue and facilities revenue and moved the revenue stream to each district's general fund. Operating capital revenue must be reserved and used for equipment and facility needs. A school board may spend other general fund money for operating capital expenses, but general fund money provided by the operating capital revenue component must be reserved and spent only for eligible equipment and facility needs.

Revenue Computation - Operating capital revenue is computed by adding a fixed dollar amount for all districts to a variable amount per pupil unit times the age of the district's school facilities. The age index is called the maintenance cost index (MCI).

For FY 2016, operating capital revenue provides \$109 per adjusted pupil unit times the district's maintenance cost index. Districts with older buildings receive more revenue because of the maintenance cost index. Districts with newer buildings receive less revenue.

NOTE 5 - SCHOOL FUNDING (CONTINUED)

- 7. Equity Revenue** - The equity revenue formula consists of three parts: basic equity revenue, low referendum revenue and a supplemental formula that was added in FY 2007. Equity revenue was added as a component to the general education revenue formula beginning with FY 2000. The state is divided into a seven-county metro region and a greater Minnesota region, and equity revenue is calculated separately for districts within each region. The school districts located in cities of the first class (Minneapolis, St. Paul and Duluth) are excluded from receiving basic equity revenue. For FY 2002 and later, a school district's equity revenue is based only on the sum of its basic formula allowance and referendum revenue per pupil unit.

The first step in calculating equity revenue is to determine the 5th and 95th percentiles of the portion of general education revenue equal to the basic formula allowances and referendum revenue for the metro and greater Minnesota regions.

The second step in calculating equity revenue is to divide districts into two classes, those with a referendum and those without.

Equity revenue for a district with a referendum equals \$13 plus the product of \$75 and the district's equity index, all times the district's AMCPU. For a district located in the metro area, this amount is multiplied by 1.25. Equity revenue for a district without a referendum equals \$13 times AMCPU.

Supplemental Equity Revenue - All school districts receive supplemental equity revenue equal to an additional \$46 per pupil unit.

Low Referendum Revenue - A school district that has per pupil referendum revenue less than 10 percent of the statewide average amount of referendum revenue receives an additional equity amount equal to the lesser of \$100,000 or the difference between 10 percent of the statewide average referendum revenue and the district's current amount of referendum revenue.

Equity Aid and Levy - Beginning in FY 2005, a district's equity revenue is equalized on referendum market value using an equalizing factor of \$476,000.

- 8. Small Schools Revenue** - Beginning in FY 2013, a school district (but not a charter school) that serves fewer than 1,000 pupil units is eligible for small schools revenue. For FY 2013 and 2014, small schools revenue equals \$5,224 times 0.1, times the district's adjusted marginal cost pupil units, times the ratio of the 1,000 less the district's AMCPUs to 1,000. For FY 2015 and later, the maximum threshold changes to 960 pupil units to conform to the new lower pupil units, and small schools revenue equals \$544 times the district's adjusted pupil units, times the ratio of 960 less the district's adjusted pupil units to 960.
- 9. Quality Compensation (Q Comp) Revenue** - Quality Compensation revenue was added to the general education program by the 2005 Legislature as a funding mechanism for the alternative teacher professional pay system. The alternative teacher Q Comp program requires participating school districts and teachers to develop an educational improvement plan and an alternative teacher compensation system. A school district's alternative teacher compensation system must be approved by the Commissioner of Education before a school district can access alternative compensation revenue. As of July 1, 2013, the Commissioner of Education had approved plans for 72 school districts and 67 charter schools, with three schools having applications pending.

Beginning in FY 2006, a school district that has an approved alternative compensation plan is eligible for alternative compensation revenue. The statewide amount of aid for the program is capped in statute at \$19.33 million for fiscal year 2006 and \$75.64 million for FY 2007 and later. The revenue program consists of a basic revenue amount of \$190.06 per pupil enrolled at the participating site, provided entirely in state aid plus an equalized aid and levy of \$70 per enrollee. For FY 2010 and later, the basic revenue amount was reduced to \$169 and the equalized aid and levy comprises the remaining \$91 per pupil unit.

Beginning in FY 2015, alternative compensation revenue was removed from the general education revenue and treated as a categorical revenue.

NOTE 5 - SCHOOL FUNDING (CONTINUED)

10. Transition Revenue - Transition revenue guarantees school districts that changes to various funding formula will not result in the districts receiving less revenue in the current fiscal year than it received in the prior fiscal year. It is a 'hold harmless' provision. Transition revenue was originally a revenue guarantee for 2003-04 revenue, fixed at the 2004-05 amount per pupil. Since then it has been expanded to include additional components. Beginning in FY 2015 the following components have been added:

- Achievement and integration revenue transition;
- Pension adjustment transition;
- Special education transition, and
- Special education excess cost aid transition.

Transition revenue is a fixed amount that is undesignated and may be used for any general fund purpose. Transition revenue is a mix of aid and levy, levied against referendum market value, using \$510,000 as the equalizing factor.

11. Pension Adjustment Revenue - Some of the changes in the school district employer-paid retirement contributions have been linked to other changes in school funding. For years prior to FY 2015, a school district's general education revenue is reduced by two decreases in employer contribution rate and increased by two increases in the employer contribution rate. The calculation for the reduction is as follows:

- *General Education Retirement Reduction =*
- *1984 PERA Adjustment (1) +*
- *FY 1997 TRA Adjustment (2) -*
- *FY 1999 PERA Adjustment (3) -*
- *FY 2007 TRA Adjustment (4)*

- (1) The 1984 PERA (Public Employees Retirement Association) adjustment equaled the amount of the 1984 PERA rate reduction times the school district's 1984 PERA payroll.
- (2) The fiscal year 1997 TRA (Teachers Retirement Association) reduction equaled 2.34 percent times the district's 1997 TRA payroll. (Prior to 1997, the reduction was .84 percent of TRA payroll. This reduction was added to the 2 percent reduction made in 1997, then reduced to the net amount of 2.34 percent after compensating for the PERA revenue increase under (3)).
- (3) The fiscal year 1999 PERA increase equaled .70 percent times the district's 1999 PERA payroll.
- (4) The fiscal year 2007 increase equaled .50 percent times each district's 2007 TRA payroll.

The reduction is a fixed total dollar amount (not a per pupil amount) and does not change each year unless the district's teacher payroll is significantly lower than in the previous fiscal year, in which case the Commissioner of Education recalculates a lower reduction based on the new payroll data. The adjustment will be statutorily eliminated as of June 30, 2020. For FY 2015 and later, a district's pension adjustment revenue equals the difference between its per pupil pension adjustment for FY 2014 and the statewide average adjustment for that year.

12. Options Adjustment - A school district's general education revenue is adjusted by the options adjustment based on enrollment changes made under student movement programs. A district's general education revenue is reduced for referendum aid attributable to resident pupils who are open enrolled, certain aid payments for resident pupils who attend the Minnesota Academies for the Deaf or Blind and certain charter school transportation payments. A district's general education revenue is increased by an amount equal to the referendum aid attributable to nonresident students served by the school district, plus an aid amount equal to the transportation portion of each charter school pupil whom the district transports.

NOTE 5 - SCHOOL FUNDING (CONTINUED)

- 13. Location Equity Revenue** - The 2013 Legislature created a new component of general education revenue called location equity revenue. For FY 2016, Location optional revenue is equal to \$424 per pupil for every school district. For FY 2015 only, location optional revenue, formerly named location equity revenue, is equal to \$424 per pupil for any district partially or wholly located in the seven-county metropolitan area and \$212 per pupil for any district in the rest of the state that serves at least 2,000 pupils. Location optional revenue is offset from each district's approved amount of referendum revenue, so for most qualifying districts, location optional revenue provides no direct additional revenue. Instead, location optional revenue provides space under the referendum allowance cap and provides enhanced equalization revenue for some districts.

A district's per pupil referendum authority is reduced by the district's local optional revenue.

- 14. Declining Enrollment** - New for FY 2015, districts that experience declining enrollment from year to year are eligible for declining enrollment revenue. Previously, declining enrollment revenue was captured as part of "marginal cost pupil unit" calculations in many funding formulas. Due to pupil weighting simplification effective for FY 2015, a separate declining enrollment category is established.

Declining enrollment revenue acknowledges that lost per pupil funding due to fewer students does not always align neatly with the district's ability to cut its personnel and other operating costs. The declining enrollment formula is 28 percent of the current year formula allowance times the difference between the adjusted pupil units for the current year and the adjusted pupil units for the previous year.

D. Aid and Levy Calculations - School districts receive general education revenue from both state aid payments and local property taxes while charter schools receive their general education revenue entirely in state aid. The mix of aid and levy is designed to equalize local tax burdens. A school finance program that provides the same amount of total revenue per pupil unit to each district and requires the same tax rate of local effort is said to be fully equalized. Under an equalized system, the higher a district's property wealth per pupil unit, the lower the amount of general education aid the district receives from the state and the higher the amount of revenue provided through the local district's property tax.

- 1. Student Achievement Levy** - Beginning in FY 2015, a general education levy called the student achievement levy is reinstated. The levy is set as the adjusted net tax capacity rate required to raise \$20 million.
- 2. Operating Capital Levy and Aid** - Beginning in FY 2005 (taxes payable in 2004), a district's operating capital is provided through an equalized aid and levy. For the decade prior to FY 2005, the full amount of operating capital was provided through state aid). Operating capital was equalized on net tax capacity using an equalizing factor of \$22,222 for FY 2005 and 2006. This was a relatively high level of equalization, providing about 80 percent of the revenue through state aid. For FY 2007 through 2012, the equalizing factor was \$10,700, lowering the aid share of operating capital revenue to approximately 40 percent of total revenue. For FY 2013 and 2014, the equalizing factor was \$10,194. For FY 2015 and later, the equalizing factor is \$14,500.
- 3. Equity Levy and Aid** - Beginning in FY 2005, a district's equity revenue was equalized on referendum market value using an equalizing factor of \$476,000 (the same equalizing factor used for calculating the first tier of referendum revenue). This revenue is calculated and spread on referendum market value, so the levy is not spread on agricultural lands or seasonal recreational property. Prior to FY 2005, a district's equity revenue was provided entirely in state aid. For FY 2014, about \$21 million in equity revenue was provided in state aid; the remaining \$72 million was raised through the levy. For FY 2015 and later, the equalizing factor is changed to \$510,000 to adjust for the lower pupil weight.
- 4. Transition Levy and Aid** - Prior to FY 2005, a district's equity revenue was provided entirely in state aid. Beginning with FY 2005, a district's transition revenue was equalized on referendum market value using an equalizing factor of \$476,000. For FY 2015 and later, the equalizing factor is changed to \$510,000 to adjust for the lower pupil weights.

NOTE 5 - SCHOOL FUNDING (CONTINUED)

- 5. Referendum Revenue** - The referendum revenue program, often referred to as the excess operating levy, is a mechanism that allows a school district to obtain voter approval to increase its revenue beyond the limits set in statute. Because of the exceptional growth in the referendum levy in the late 1980s and early 1990s, the legislature has made several changes to the program, including equalizing a portion of the revenue, capping the total amount of per pupil revenue a district may have, limiting the length of time that new referendums may run and requiring referendums approved after November 1, 1992 to be spread on referendum market value instead of tax capacity.

The 2001 Legislature greatly reduced the referendum levy beginning in FY 2003. Each district's referendum revenue was reduced by \$415 per pupil unit. (A district with less than \$415 per pupil in referendum authority lost the full amount of its authority.) At the same time the referendum was reduced, the basic formula allowance for all districts was increased by \$415 per pupil unit. As a result, referendum revenue was reduced by approximately \$200 million. Since that time, referendum revenue has increased substantially as a result of subsequent elections. The 2013 Legislature made a number of significant changes to referendum revenue beginning in FY 2015. These changes include:

- a. Changing the allowance from an amount per resident marginal cost pupil unit to an amount per adjusted pupil unit (the FY 2015 conversion will keep the total dollar amount of authority the same);
- b. Allowing a district to implement the first \$300 per pupil of referendum authority by board action;
- c. Creating a new category of revenue called location equity revenue and allowing a board to choose to convert referendum authority to location equity revenue;
- d. Dividing the equalization aid into three tiers and increasing the equalization of the first tier, and
- e. Modifying the referendum revenue cap and eliminating the grandfather cap.

Referendum Revenue Cap - A school district eligible for sparsity revenue is not subject to a cap on referendum revenue. For other districts, for years prior to FY 2015, a district's maximum total referendum allowance is limited to 26 percent of the formula allowance adjusted for inflation (\$1,597 for FY 2014). For those districts with authority from 1994 that were above the cap, their capped authority increased by 26 percent of the formula allowance or 17.7 percent less \$215 (instead of the \$415 subtraction that applies to other school districts, whichever is greater). For FY 2015 and later, the referendum revenue cap is \$1,845 adjusted for inflation.

Referendum Revenue Equalization - A portion of each district's referendum revenue is subject to equalization. The first tier of equalization aid is \$300 per adjusted pupil unit with an equalizing factor of \$880,000 per pupil. The equalizing factor for the second is \$510,000 and \$290,000 for the third tier.

Referendum Tax Base Replacement Aid - Referendum tax base replacement aid was implemented by the 2001 Legislature as a mechanism designed to compensate school districts for the loss of agricultural land and cabin tax base. Tax base replacement aid is a frozen dollar amount based on FY 2003 characteristics. Any referendum equalization aid earned by the school district is first offset by referendum tax base replacement aid. The remaining equalization aid, if any, is the amount used when computing the referendum aid accompanying charter schools and open enrollment pupils. Referendum tax base replacement aid was eliminated for FY 2015 and later.

Election Requirements - A district's general levy can be increased with the approval of the voters at a referendum called by the school board on its own initiative or on petition of 15 percent of the school district residents. The election must be held during the November General Election only, unless the election is held by mail ballot or upon approval of the Commissioner of Education if the district is in statutory operating debt. If the election is conducted by mail ballot, it must be in accordance with state election law and each taxpayer must receive notice by first-class mail of the election and of the proposed tax increase at least 20 days before the referendum. A similar election may also be held to reduce or revoke the increase.

Beginning in FY 2015, the first \$300 per pupil of authority may be approved by board action and does not need to be voter approved.

Referendum Market Value - Unlike most other school district levies, referendum levies are spread on referendum market value instead of net tax capacity. Referendum market value is the market value of all property within the school district with two exceptions. First, all seasonal recreational property (cabins) and farmland are excluded from referendum market value. Second, any property with a class rate of less than 1 percent is taxed at its market value times its class rate.

NOTE 5 - SCHOOL FUNDING (CONTINUED)

E. Permanent School Fund Income - The Permanent School Fund (PSF) of Minnesota consists of the proceeds of the lands granted to the state by the federal government for the use of schools, proceeds from swamp lands granted to the state, and cash and investments credited to the fund. While much of the initial land granted to the state has been sold, the state Department of Natural Resources is responsible for managing about 2.5 million acres of school trust land. The net proceeds from the land management activities (timber sales, minerals activities, lease revenue, etc.) annually are added to the principal of the fund.

The state holds the land and accumulated revenues from the land in trust for the benefit of public schools in Minnesota. The State Board of Investment is responsible for investing the principal of the fund, subject to direction from the Constitution and the legislature. The interest and dividends arising from the fund are required by the Constitution to be distributed to the state's school districts according to the method described in statute.

Prior to FY 2010, the earnings from the PSF were simply offset against each district's general education aid. Beginning in 2010, the offset was eliminated and school districts began receiving income from the PSF as additional state aid. The aid payments are distributed to schools through a formula that provides two semiannual payments of aid to schools based on each school's count of pupils. For FY 2010 and FY 2011 and for the September payment in FY 2012, the payments were based on resident pupils. Beginning with the March 2012 payment, the PSF payments to schools are based on pupils served, and payments go to both traditional school districts and charter schools.

F. Capital Finance - School districts must finance both ongoing capital needs, such as equipment purchases, repairs and maintenance, as well as major building construction projects. Major building projects are usually financed at the local level, often with the assistance of state-paid debt service equalization aid. Districts borrow money through the sale of bonds and levy an annual tax to repay the money over a period of years. Smaller remodeling projects, equipment purchases and other ongoing capital needs are normally financed by capital revenue programs.

Beginning with the 1996-97 school year, two of the largest capital funding formulas – the equipment formula and the facilities formula-were moved from the capital fund to a reserved account in the general fund. The purpose of this change was to allow districts greater discretion in the use of operating money for capital needs. The new formulas, named operating capital revenue, are a component of the general education revenue program. School districts may now use general fund operating revenue for capital programs, but operating capital revenue must be used for specified capital purposes and may not be used for general operating purposes.

The financing methods available to districts to obtain funds for ongoing capital needs and major construction projects are explained below.

Review and Comment on Construction Projects - When a new school building is constructed or when an existing facility is substantially remodeled, a district incurs a substantial financial obligation that must be met immediately. School districts issue bonds to obtain the funds necessary to pay the contractors. The district then pays back the bonds over a period of years with money raised from the debt service levy and any debt service aid received from the state.

Because of the importance and cost of major construction projects, the Minnesota Department of Education provides a review and comment on each major project.

Any school district that intends to construct an educational facility costing more than \$500,000 must consult with the Commissioner of Education, who may require a review and comment on the project. Any project that requires an expenditure of more than \$1,400,000, except for certain deferred maintenance projects, must be submitted by the district to the commissioner for review and comment, unless the school district has an outstanding capital loan, in which case the project must be submitted for review and comment for any expenditure in excess of \$500,000.

The commissioner may give the project a positive, unfavorable or negative review and comment. If the project receives a positive review and comment, the district may hold a referendum to authorize the sale of bonds and upon approval of a simple majority of the voters, the project may proceed. If the commissioner submits an unfavorable review and comment, the local school board must reconsider the project. If the local school board decides to continue with the project, the referendum to authorize the sale of bonds must receive the approval of at least 60 percent of the voters. If the commissioner submits a negative review and comment, the school board cannot proceed with the project.

NOTE 5 - SCHOOL FUNDING (CONTINUED)

G. Debt Service Revenue - Minnesota's local school districts have generally financed the construction of new school buildings through the sale of bonds. The bonds are repaid with revenue raised from the local district's property tax receipts. The total amount of building bonds issued by the district determines the yearly debt service that the district must pay and the amount of bonds issued is, directly related to the district's building needs. The tax rate that the district levies in order to make its debt service payments depends both on the amount of debt and the size of the district's property tax base. The larger the debt, and the smaller the property tax base, the greater the district's tax rate for debt service needs.

H. Debt Service Equalization Aid - The debt service equalization aid program provides state aid to local school districts to help repay the bonds issued to finance construction. The amount of a school district's debt service that the state will pay depends on two factors, the district's total amount of annual debt service and the district's taxable property tax base (net tax capacity) per pupil.

Debt service equalization aid is available for a school district's qualifying debt service. Debt service amounts that qualify for debt equalization are general debt service amounts for land acquisition, construction costs and capital energy loans. Net debt is the sum of these amounts reduced by any excess balance that the district has in its debt redemption account. All debt incurred prior to July 1, 1992, will be included in the district's net debt. However, debt incurred after July 1, 1992, must be for facilities that:

- Receive a positive review and comment from the Commissioner of Education;
- Are comparable in size and quality to facilities in other districts, and
- Have been reviewed by all neighboring school districts.

The debt service revenue is divided into tiers. For FY 2013 and later, the first tier applies to the portion of a school district's debt that is less than 15.74 percent of the district's adjusted net tax capacity. The first tier must be provided entirely through the local levy. The second tier applies to the portion of debt revenue between 15.74 percent and 26.24 percent of adjusted net tax capacity. This tier is equalized at a relatively low level. For FY 2016, a district qualifies for state aid only if its per pupil tax base is less than \$3,400. The remaining debt revenue makes up the third tier, which is equalized at a high rate of \$8,000 per pupil.

I. Capital Project Referendum - A school district may conduct an election to approve funds for certain capital projects. (This program was formerly called the Down Payment Levy.) When approved by a voter referendum, school districts may levy for no more than 10 years the amount authorized for a down payment on future construction costs or for specific capital projects. Proceeds of the levy must be placed in a special account and used only for the approved purposes.

J. Maximum Effort School Aid Law - Some districts find it difficult or impossible to finance construction projects through conventional bond sales because the district property tax base is too small. These districts can qualify for state assistance under the Maximum Effort School Aid Law. Under this program, the state borrows money via bond sales and lends it to qualifying school districts on favorable terms.

Two types of loans are available, capital loans (for new construction projects) and debt service loans (to reduce the amount which districts must levy for debt service on completed projects). Qualifying districts can obtain either or both types of loans. A district is eligible for a capital loan only if its net debt tax rate, after any state-paid debt service equalization aid, is more than 32 percent of adjusted net tax capacity.

Capital loans and debt service loans are initially funded by the sale of state bonds. In addition to the bond proceeds, supplemental appropriations by the legislature are necessary to make principal and interest payments because repayments of loans by districts are occurring at a slower rate than that required to meet the state's obligations.

NOTE 5 - SCHOOL FUNDING (CONTINUED)

K. Cooperative Facilities Grant Program - The cooperative facilities grant program provides state grants to groups of local school districts that desire to build or remodel a facility. Prior to July 1, 2007, the program focused only on secondary facilities. A district must meet the same criteria as required by the consolidation program in order to qualify for a grant; for nonconsolidated districts, a minimum of two school districts must agree to apply for the grant. Grant amounts are currently limited to the lesser of 75 percent of the project cost, \$20 million for a new facility or \$10 million for a remodeling project.

A consolidated school district or a group of districts that wants a cooperative facility grant must apply to the Minnesota Department of Education for project approval. If the state makes state general obligation bond proceeds available, the district or districts must hold a referendum to approve the sale of bonds for the local portion of the project costs within 180 days of receiving a state grant. The referendum must be approved by a majority of those voting on the bond issue. In some years, the legislature has awarded a \$100,000 planning grant to potential grant recipients and has also named specific grantees in law when the bond proceeds are made available.

L. Bonds for Certain Capital Facilities - A district may issue general obligation bonds without voter approval for certain capital projects. The bonds must be repaid within fifteen years of issuance with the district's annual operating capital revenue.

M. Health and Safety Revenue - A district with a building problem related to health or safety concerns may submit an application to the Commissioner of Education for authorization to receive health and safety revenue.

Health and safety revenue may be used for the following purposes:

- Remove or encapsulate asbestos;
- Dispose of polychlorinated biphenyls (PCBs);
- Remove and dispose of fuel oils;
- Eliminate a fire hazard;
- Remove a life safety hazard, and
- Correct certain air quality problems

The 2003 Legislature narrowed the scope of projects that qualify for health and safety revenue (particularly indoor air quality projects). The legislature also required any project in excess of \$500,000 to be handled through the Alternative Facilities Program.

N. Alternative Facilities Program - Certain school districts may choose to participate in the Alternative Facilities Program instead of the health and safety revenue program. A district qualifies to participate in the Alternative Facilities Program if the district has:

1. More than 66 students per grade;
2. Either:
 - a. More than 1,850,000 square feet of space and an average age of building space that is 15 years or older, or
 - b. More than 1,500,000 square feet of space and an average age of building space that is 35 years or older ;
3. Insufficient funds from projected health and safety revenue and capital facilities revenue to meet the district's need for deferred maintenance repairs, to make accessibility improvements, or to make fire, safety or health repairs, and
4. A 10-year facility plan approved by the commissioner.

Four districts have been granted program eligibility through special laws that have been enacted.

In addition to the eligibility factors listed above, the 2003 Legislature required any health and safety project with a cost exceeding \$500,000 to be funded through alternative facilities bonds.

An eligible school district may issue general obligation bonds without voter approval to finance the approved facilities plans. The district may then levy to repay the bonds. This levy qualifies for debt service equalization aid. Alternatively, an eligible district may make an annual levy for the costs incurred under the 10-year facility plan. The 1997 and 1998 Legislatures provided ongoing state aid payments to reduce these levy amounts for districts that qualified at that time.

NOTE 5 - SCHOOL FUNDING (CONTINUED)

O. Deferred Maintenance Revenue - Beginning in FY 2008, a school district that is not eligible for alternative facilities revenue under Minnesota Statutes, section 123B.59, subdivision 1, paragraph (a), is eligible for deferred maintenance revenue. Deferred maintenance revenue must be maintained in a reserve account and used only for deferred maintenance purposes.

P. Disabled Access and Fire Safety Levy - A district that has insufficient money in its capital expenditure fund to either remove architectural access barriers from a building or to make fire safety modifications required by the fire inspector, may submit an application to the commissioner for approval of levy authority of up to \$300,000 spread over an eight-year period. For disabled access projects, the commissioner shall develop criteria to determine the cost effectiveness of removing barriers in consultation with the Minnesota State Council on Disabilities. The commissioner shall approve or deny an application within 60 days of receiving it. The state has also provided state bond proceeds to help small school districts remove barriers: \$1 million was approved in 1993, \$4 million was approved in 1994, \$2 million was approved in 1996 and \$1 million was approved in 1998.

Q. Building Lease Levy - The leased facilities levy authority allows districts to levy to pay rent on leased facilities. The levy authority has been modified many times in the last two decades. The allowable purposes of the levy were narrowed and then expanded. Currently, upon the commissioner's approval, districts may levy for leased facilities when the leased facility would be economically advantageous. The lease levy must not exceed the lesser of the lease costs or \$212 per pupil unit, except that a school district that is a member of an intermediate school district may levy an additional \$65 per pupil unit for space in intermediate facilities. The facilities must be used for instructional purposes.

R. Telecommunications/Internet Access Aid - School districts, charter schools and nonpublic schools are eligible for state aid to pay for a portion of their telecommunications and Internet access costs. Beginning in FY 2006, the telecommunications/Internet access aid program grants school districts and charter schools aid equal to 90 percent of the schools' unreimbursed telecommunications costs exceeding \$15 per pupil unit, unless the district is a member of a telecommunications cluster, in which case the aid equals 90 percent of the unreimbursed cost.

School districts are required to provide telecommunications and Internet access to nonpublic schools (excluding a homeschool) located within the district's boundaries through a reimbursement equal to 90 percent of the nonpublic school's unreimbursed costs exceeding \$10 per pupil unit. The school district receives additional telecommunications/Internet access aid from the state for this purpose.

In order to qualify for the aid, school districts and charter schools must submit their actual telecommunications and Internet access costs to the Commissioner of Education and file applications for federal Internet funds (commonly referred to as e-rate funds).

S. Literacy Incentive Aid - Schools are eligible for additional aid based on how well students in the third grade read (proficiency aid), and how much progress is being made between the third and fourth grades in reading skills (growth aid). Proficiency aid is calculated by multiplying \$530 times the average percentage of students in a school that meet or exceed proficiency over the current year and previous two years on the third-grade reading portion of the Minnesota Comprehensive Assessment (MCAs), multiplied by the number of students enrolled in the third grade at the school in the previous year. Similarly, growth aid is calculated by multiplying \$530 times the percentage of students that make medium or high growth on the fourth-grade reading MCAs multiplied by the previous year's further grade student count.

NOTE 5 - SCHOOL FUNDING (CONTINUED)

T. Special Education Mandate - Federal and state laws guide school districts in identifying, evaluating and serving students with disabilities. School districts are required to follow state criteria to identify students with educational disabilities as defined in law. A team comprised of special educators, general educators and the family work together to develop an Individualized Educational Program (IEP) for students who meet the criteria for services. The IEP team considers the student's present level of performance, identifies educational needs and develops goals to meet those needs. The team determines the educational program that will serve the student in the least restrictive setting.

Special Education Funding Formulas - School districts receive state aid and some federal aid to pay for special education services. If these funds are insufficient to pay for the costs of the programs, districts must use other general fund revenue to make up the difference.

- 1. Regular Special Education Revenue** - For years prior to FY 2014, a school district's special education base revenue was determined by a revenue-capped reimbursement formula. Special education costs are calculated using base year expenditure data. A district's revenue is the amount obtained by summing the special education reimbursements. Since the 1999-2000 school year, special education revenue has been provided in state aid and has not had a local levy component.

The overall amount of regular special education aid is set in state statute. Prior to FY 2004, the statewide revenue amount was increased yearly by an inflation factor called the program growth factor (which was set at 1.08 for FY 2002 and 1.046 for FY 2003). The 2003 Legislature eliminated the program growth factor so that regular special education revenue did not increase until FY 2008. For FY 2008 to 2011, the statewide aid cap was raised by amounts set in statute. Beginning in FY 2012, the annual program growth factor of 1.046 was reestablished.

A school district's base revenue is equal to the sum of the following expenditures for regular special education and summer special education programs:

- 68 percent of the salaries paid to essential personnel in the district's program for children with a disability (essential personnel are defined as teachers, related services and support services staff providing direct services to students); plus
- 68 percent of the salary of instructional aides at the Minnesota academies, who are assigned to students by their IEP; plus
- 52 percent of the difference between the contract amount for special instruction and services and the general education revenue allowance for pupils who receive special education through a contract with an agency other than a school district; plus
- 52 percent of the contract amount for supplementary special education provided through a contract with an agency other than a school district; plus
- 47 percent of expenditures for special supplies and equipment for educating children with disabilities up to a maximum of \$47 per child receiving instruction.

The base special education revenue is multiplied by the ratio of the current year's statewide enrollment to the previous year's statewide enrollment.

Each school district's regular special education revenue is prorated so that the state total regular special education revenue does not exceed the statewide revenue cap for that year.

NOTE 5 - SCHOOL FUNDING (CONTINUED)

2. **Excess Cost Aid** - For years prior to FY 2014, excess cost aid was designed to provide additional special education funding for districts that had extremely high levels of unreimbursed special education expenses. A school district's excess cost aid is capped in much the same manner as the regular special education aid. Total statewide excess cost aid is limited to a fixed amount set in statute for FY 2008 to 2011, is annually inflated by 2 percent for subsequent fiscal years, and is also adjusted for the change in pupil counts for each year. Each district's initial excess cost aid is based on the difference between unreimbursed special education costs and other general education revenue. For FY 2009 to 2014, initial excess cost aid equaled the greater of 1) 75 percent of the difference between the district's unreimbursed special education cost and 4.36 percent of the district's general education revenue, or 2) zero.

A district's excess cost aid is its initial excess cost aid prorated to the state total excess cost aid by multiplying the district's initial excess cost aid by the ratio of the state total excess cost aid to initial (uncapped) state total excess cost aid.

3. **Special Education Revenue for FY 2014 and Later** - The 2013 Omnibus Education Finance bill modified the way Minnesota's special education services are funded for FY 2014 and later. Prior to the changes, Minnesota's special education formula was considered a partial cost reimbursement formula. As described on the previous two pages, this formula calculated each district's authorized spending on special education services (consisting primarily of the salary costs of special education teachers and aides providing services to students with IEPs) and reimbursed the district for a portion of those costs.

During the 2013 session, Governor Mark Dayton proposed modifying the formula to base a portion of the funding on a "census style" of funding. Under a census-funding basis, a count (census) of different types of students is made and funding is assigned for each category of disability.

The 2013 Legislature adopted a modified version of the governor's funding proposal. The goal of the formula is to provide some special education funding based on student characteristics and to partially move away from a cost-reimbursement formula.

For FY 2014 and 2015, the new formula is being phased in and combines elements of the cost-based special education aid formula with a cross-subsidy reduction aid based on the characteristics of the district. A district's cross-subsidy reduction aid equals the lesser of:

- a. the product of the cross-subsidy reduction aid limit and the district's average daily membership, or
- b. the product of the cross-subsidy reduction aid percentage, the district's average daily membership and the sum of:
 - \$450;
 - \$400 times the district's number of pupils eligible for free school meals and 50 percent of the number of pupils eligible for reduced-price school meals; and
 - .008 times the district's average daily membership, plus
 - \$10,100 times the count of students with autism spectrum disorder, developmental delay or severely impaired;
 - \$17,500 times the count of students who are deaf/hard of hearing or have an emotional behavioral disorder, and
 - \$26,000 times the count of students who are developmentally cognitive mild-moderate, developmentally cognitive severe-profound, physically impaired, visually impaired, or deaf/blind.

Once the formula is phased in, beginning in FY year 2016, a district will be eligible for the sum of its special education-related transportation services, and the lesser of:

- a. 50 percent of the district's nonfederal expenditures for the previous year;
- b. 62 percent of the district's special education revenue computed under the old formulas, or
- c. 56 percent of the sum of the district's average daily membership times the sum of:
 - \$450;
 - \$400 times the district's number of pupils eligible for free lunch and 50 percent of the number of pupils eligible for reduced-price school meals;
 - .008 times the district's average daily membership;

NOTE 5 - SCHOOL FUNDING (CONTINUED)

- \$10,100 times the count of students with autism spectrum disorder, developmental delay, or severely multiply impaired
 - \$17,500 times the count of students who are deaf/hard of hearing or have an emotional behavioral disorder, and
 - \$26,000 times the count of students who are developmentally cognitive mild-moderate, developmentally cognitive severe-profound, physically impaired, visually impaired or deaf/blind.
4. **Home-based Travel Aid** - The state pays 50 percent of the expenditures on necessary travel of essential personnel to provide home-based services to children with a disability who are under 5 years old.
5. **Aid for Children with Disabilities (Special Pupil Aid)** - Some disabled children don't have a resident district because their parents' rights have been terminated, or their custodial parent or guardian lives outside Minnesota or is an inmate or resident of a state correctional facility. In these cases, the state pays to the serving school district 100 percent of the costs of instruction and services, less the general education basic revenue allowance and any other aid earned on their behalf.
6. **Court-placed Special Education Revenue** - When a school district serves a child from another state who was placed by a court in Minnesota and when the school district responsible for providing services for that student is unable to collect tuition from the resident state or school district, the school district may request reimbursement from the state of Minnesota for the unreimbursed special education costs.
7. **Out-of-State Tuition for Special Education Students** - When a court places a Minnesota child in a care and treatment facility in another state and when the resident school district receives a bill for services from the out-of-state provider, the Minnesota district may seek reimbursement for the unfunded services.

Source: "Minnesota School Finance, A Guide for Legislators" House Research Department.

Further detail and information can be found at: <http://www.house.leg.state.mn.us/hrd/pubs/mnschfin.pdf>

NOTE 6 – BUDGET DEVELOPMENT PROCESS**A. Budget Timeline**

The school district budget cycle is a continuous five-step process that is mandated by state law. Each step outlined below requires School Board approval and is open for public inspection and comment. Since the process spans multiple school and calendar years, the district can be in multiple phases of the process at any given time.

- 1.) **Property Tax Levy** - The budget process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE) by mid-July. The MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
- 2.) **Preliminary Budget** – State Statute requires the school boards to approve a preliminary budget before the start of the school year on July 1. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
- 3.) **Final Budget** - Each fall, the Finance Department prepares a final budget that includes actual October 1 enrollment and any changes in law that affect education finance. The School Board approves the final budget in December or January.
- 4.) **Budget Adjustments** - Each spring, the School Board approves budget adjustments to account primarily for grant dollars the district may have received during the year. These adjustments allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.
- 5.) **Annual Financial Report and Audit** - The final step in the budgeting process is closing the books and preparing financial statements for the year. During this step the district undergoes an independent audit as required by state law. The School Board typically reviews the audited financial report in October or November.

Item / Activity	Fiscal Year		2014-15												2015-16											
	Calendar Year		2014						2015						2016											
	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A
Data uploaded to MDE to update tax levy certification reports																										
School Board sets preliminary levy limits																										
Proposed Tax Statements emailed to residents by county																										
Truth in taxation meeting held by the School Board																										
School Board finalizes the levy certification																										
Establish 2015-16 preliminary enrollments by school																										
Preparation of preliminary five-year budget forecast																										
Completion of long-range enrollment projections																										
Budget Advisory Council discusses five-year budget forecasts and assumptions																										
School Board -																										
Discusses preliminary five-year budget forecast and assumptions																										
Discusses capital expenditure budget																										
Identifies "most likely" scenario for 2015-16 preliminary budget																										
Reviews staffing guidelines and allocations																										
Staffing and building allocations distributed to principals and administrators																										
Principals and district-level administrators complete and submit budgets																										
Directors review, approve and submit budgets to Finance Department																										
Director of finance and operations and superintendent review preliminary budgets																										
Prepare draft copy of preliminary budget document																										
Cabinet reviews proposed preliminary budget																										
School Board Audit/Finance Committee reviews proposed preliminary budget																										
First reading of proposed preliminary budget with School Board																										
Second reading and approval of preliminary budget with School Board																										
Budget in place and being expended and monitored																										
Schools notified of budget carryovers/deficits and final budget timelines																										
Schools' October 1 enrollments verified and allocations finalized																										
Principals and administrators complete and submit revised budgets																										
Directors and superintendent review, approve and submit budgets to finance																										
Director of finance and operations reviews final analysis with superintendent																										
Prepare draft copy of final budget document																										
School Board Audit/Finance committee reviews proposed final budget																										
First reading of proposed final budget with School Board																										
Second reading and approval of final budget with School Board																										

NOTE 6 – BUDGET DEVELOPMENT PROCESS (CONTINUED)**B. Budget Assumptions and Projections**

This budget and future projections are developed based on assumptions and parameters which were discussed with the district's Budget Advisory Council and ultimately approved by the School Board. Below is a summary of the assumptions and parameters.

Enrollment: The district uses several methods to project student enrollments. These projection methods are reviewed by the district enrollment committee and a combination of the projection methods described below is agreed upon and presented to the School Board for approval.

1. **Cohort Survival (grade progression):** Based on the ratio between the number of students at one grade level versus the number in the previous grade level the prior year.
2. **Live births-to-actual:** Live births information obtained from the Minnesota Department of Health is used to project the number of eligible kindergarten students who will reside in the district at age five.
3. **Eligible-to-actual enrolled:** The actual number of eligible kindergarten students is determined by the number of preschoolers within the kindergarten age group in each elementary school attendance area
4. **Census based:** The district is divided into 130 census/sub areas. Student Information staff work with various utilities companies within the district boundary to track the number of household units, school-aged children and actual number of students per household enrolled in the district's schools, other private or public schools, or being educated at home. To project student enrollment, students who are enrolled in the district as of October 1 of each school year are advanced to the next grade. In addition, the district also maintains child per housing unit (CPU) by dwelling types and uses this data to project the number of additional school-aged children who might attend from new housing developments within each attendance area. CPU ratios are calculated based on actual October 1 information per dwelling types (i.e. single family homes, townhomes and apartments). The number of new students to be added to the preliminary enrollment projection totals is determined by applying the appropriate CPU ratios to the respective new housing units. These numbers are then added to the preliminary enrollment projection totals.

Below is a summary of enrollment projections approved by the School Board at the November 10, 2014 meeting:

	2015-16	2016-17	2017-18	2018-19	2019-20
Projected Enrollment	27,577	27,723	27,871	27,952	28,081

Expenditures:

The following key expenditure assumptions and parameters are used in the preparation of the five-year financial forecast:

- Fund balance reserve goal is not less than 5 percent of total projected expenditures
- Staffing contracts/increases as approved by the board included in the plan
- Medical Costs increase by 1 percent for the first two years and 7 percent for the remaining years
- General inflation increases of 2 percent for all future years and the following other independent increases:
 - Contracted services increased by 5 percent
 - Snow removal increased by 3 percent
 - Electricity and natural gas increased by 5 percent
 - Property and liability insurance increased by three percent
 - Contracted transportation increased by 3 percent
 - Transportation fuel costs increased by 4 percent.
- Technology costs reduced due to the expiration of the 10-year capital projects levy approved in 2004.

NOTE 6 – BUDGET DEVELOPMENT PROCESS (CONTINUED)

The district maintains a five-year financial forecast system. This system is used for financial planning and is updated several times throughout the year to reflect legislative changes, student enrollment, staffing adjustments, new programs, inflationary adjustments and salary and employee benefits per approved contracts.

Listed below are some of the key revenue and expenditure assumptions used in the district's most recent five-year financial forecast.

Revenues:

- Basic general education funding formula increases of 1 percent per year
- Other categorical revenues held at current legislative authority levels
- Referendum authority at level authorized in the 2013 levy referendum election
- Funding for technology is eliminated due to expiration of capital projects levy approved in 2004

Expenditures:

- Maintain a minimum fund balance of no less than 5 percent of total expenditures.
- Instructional staffing ratios held at current level
- General inflationary adjustment at 2 percent
- Salary and employee benefits based on budget planning parameter or contracts approved by the School Board
- Electricity, property and liability insurance, health insurance and workers' compensation premiums are based on industry trends and/or district experience

Five-Year Forecast Summary:

The following table is a summary of the district's most recent five-year financial forecast. It was developed using enrollment projections reviewed by the School Board in November 2014 and the revenue and expenditure assumptions listed above.

	2015-16	2016-17	2017-18	2018-19	2019-20
Revenues	326,948,677	330,649,186	334,509,356	337,809,309	340,374,545
Expenditures	330,144,939	341,060,966	334,385,712	347,463,482	360,974,068
Revenues over expenditures	<u>(3,196,262)</u>	<u>(10,411,780)</u>	<u>123,644</u>	<u>(9,654,173)</u>	<u>(20,599,523)</u>

NOTE 7 – BUDGET ALLOCATIONS

The district operates in a decentralized or site-based environment. Annually, schools receive three different allocations from the district to support their operations: staffing, instructional and capital expenditure. Other programs, such as curriculum materials, major maintenance projects, special education program and facilities and grounds maintenance are centrally managed. A majority of the allocations to the schools are driven by student enrollment and per student allocations reviewed by the School Board.

A. Staffing Allocation

- Staffing allocations to the schools are based on the staffing guidelines and ratios developed by the administration and reviewed by the School Board. The 2015-16 staffing allocations to the schools are based on the guidelines and ratios approved by the School Board on February 9, 2015, and enrollment projections completed in November 2014. School principals and department managers are responsible for staffing their building or department according to their allocations.
 - Staffing for learning and development program – School districts are required to reserve a portion of the general education formula revenue to reduce and maintain class size in elementary grades, with first priority on kindergarten, first-, second- and third-grade class sizes. The allocations to each elementary school are based on enrollment projections presented to the School Board in November 2014.
- Staffing allocations for districtwide departments such as facilities and grounds, business services and human resources are based on guidelines and ratios reviewed by the School Board on February 9, 2015. Administrators are responsible for staffing their departments according to these allocations.
- Salary budgets are initially calculated by the Finance Department using the contract salaries for all employee groups that have an approved contract and verified by school principals and other administrators. These employee groups include building chiefs, food service workers, principals, non-union employees and vehicle technicians. For bus drivers, chaperones and crossing guards, custodians, secretarial and clerical employees and teachers, salaries and related expenditures are estimated based on specific budget guidelines as determined by the School Board on February 9, 2015.
- Employee benefits are estimated using a variety of techniques. Retirement benefits, social security and workers' compensation premium budgets are calculated as specified percentages of salaries. Budgets for health, dental, life insurance and the tax sheltered annuity match are estimated based on the projected number of employees reported by school principals and other budget administrators, premium information provided by the insurance carriers and current employee contracts. For groups that have no contract but for which there is a limit on the district contribution, increase in the maximum district contribution is based on budget guidelines as determined by the School Board on February 9, 2015.

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

B. Instruction Allocations for Schools – The district maintains eight different allocations to the schools for instructional purposes. All of the district schools receive allocations for instruction, staff development, professional growth plan, team leaders, cocurricular staffing, compensatory education and basic skills. In addition, middle schools and high schools also receive cocurricular supplies allocations. **Instructional allocations** – Consistent with the School Board-approved budget-planning parameters, the 2015-16 instructional allocations to the schools have been increased by 2 percent to reflect a 2 percent inflationary adjustment.

- **Staff development** – This per pupil allocation is earmarked for staff development activities.
- **Professional Growth Plan (PGP)** – This allocation is used to supplement the per pupil staff development activities at the building. Funding authority for this allocation is based on a letter of understanding between the School Board and Dakota County United Educators (teacher's union).
- **Cocurricular staffing and supplies** – Middle schools and high schools receive cocurricular staffing and supplies allocations to support their cocurricular programs. Cocurricular staffing allocations for 2015-16 are the same as the 2014-15 levels. Cocurricular supplies allocations for 2015-16 have been increased to reflect a 2 percent inflationary adjustment.

Cocurricular Substitute Teachers – This allocation is given to the high schools to pay for substitute teachers who are hired to fill in for the teachers involved in state tournaments. Cocurricular substitute teacher allocations are specifically for high schools.

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The following is a table showing the per pupil instructional allocations to the schools:

	Instructional	Staff Development	PGP	Cocurricular Staffing	Cocurricular Supplies	Cocurricular Sub-Teacher.
Alternative Learning Center	341.56	8.00	3.33	-	-	-
High Schools	166.60	8.00	3.33	139.46	71.04	3,023/school
Cocurricular Fixed Costs	-	-	-	651,073	-	-
Middle School	106.32	8.00	3.33	29.66	18.86	-
Cocurricular Fixed Costs	-	-	-	102,832	-	-
Title I Elementary School	106.32	8.00	3.33	1,080/Stipend	-	-
Non-Title I Elementary School	115.77	8.00	3.33	1,080/Stipend	-	-
Special Education						
Early Childhood Special Education, under 5 years old	33.14	8.00	3.33	-	-	-
Other-Elementary Schools	51.22	8.00	3.33	-	-	-
Other-Middle & Highs Schools	55.59	8.00	3.33	-	-	-

In addition to information listed above, the School of Environmental Studies receives cocurricular staffing allocations to support stipend payments for yearbook, Students Against Drunk Driving and Student Council.

- **Team Leaders** – This allocation provides stipends to department coordinators/team leaders in schools. The table below shows the formula used to calculate team leader allocations to the schools:

	Fixed Allocation per Building	Amount per FTE of Licensed Staff
Area Learning Center	-	100
School of Environmental Studies	2,000	220
High Schools	5,500	225
Middle Schools	4,000	175
Elementary Schools	10,524	109

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

- **Compensatory Education Allocations** – Compensatory education revenues for the 2015-16 school year are based on estimates prepared by the Minnesota Department of Education dated February 24, 2015. These estimates are based on the district's actual enrollment and actual free and reduced-price school meal counts on October 1, 2014.
- **Basic Skills** – Per pupil unit allocations for grades K-8 remain at \$40.50 per pupil for non-Title I elementary and middle schools and \$20.25 for Title I elementary schools.

C. District Office Non-salary Budget Allocations

Non-salary budgets are determined by each administrator based on parameters established by the School Board, then reviewed and approved by the superintendent or the director of finance and operations. For 2015-16, the inflationary adjustment is 2 percent except for budget items, such as heating fuel and electricity, which are based on recent trends and industry directions.

D. Operating Capital Allocations for Schools

Annually, the district sets aside an amount to be allocated to the schools for capital expenditure needs that have been determined as the school's responsibility. Other capital expenditure needs that have been determined as responsibilities of the district are funded centrally.

Operating capital allocations to the schools are determined by the following factors:

- **Regular and special education student enrollment counts** are based on the district enrollment projections reviewed by the School Board in November 2014 and weighted as follows: kindergarten and grades 1-3 at 1.0; grades 4-6 at 1.1, and grades 7-12 at 1.5;
- **Building facilities' age and square footage** information compiled by the Minnesota Department of Education, and
- **Amount approved by the School Board** for distribution to the schools with a guaranteed minimum of \$6,500 per school.

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

Staffing allocations for elementary schools are shown below.

School	Enrollment				Teachers (Licensed Staff)				
	SpEd	K-2	3-5	Total	K-2	3-5	Specialists	Band	Gifted
Cedar Park	-	376	371	747	16.348	13.250	5.298	0.500	0.500
Deerwood	28	295	316	639	12.826	11.286	4.532	0.420	0.600
Diamond Path	-	401	377	778	17.435	13.464	5.518	0.550	0.500
Echo Park	18	354	331	703	15.391	11.821	4.986	0.440	0.400
Glacier Hills	13	380	373	766	16.522	13.321	5.433	0.500	0.500
Greenleaf	-	446	476	922	19.391	17.000	6.539	0.650	0.500
Highland	35	335	337	707	14.565	12.036	5.014	0.500	0.700
Northview	40	158	211	409	6.870	7.536	3.600	0.360	0.600
Oak Ridge	18	286	312	616	12.435	11.143	4.369	0.470	0.400
Parkview	-	472	416	888	20.522	14.857	6.298	0.500	0.500
Pinewood	14	270	326	610	11.739	11.643	4.326	0.350	0.700
Red Pine	-	399	467	866	17.348	16.679	6.142	0.700	0.700
Rosemount	12	320	349	681	13.913	12.464	4.830	0.621	0.500
Shannon Park	29	409	427	865	17.783	15.250	6.135	0.500	0.700
Southview	17	278	332	627	12.087	11.857	4.447	0.400	0.600
Thomas Lake	29	205	193	427	8.913	6.893	3.600	0.300	0.500
Westview	32	217	196	445	9.435	7.000	3.600	0.260	0.400
Woodland	14	251	275	540	10.913	9.821	3.830	0.350	0.700
Totals					254.436	217.321	88.495	8.371	10.000

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on February 9, 2015. The following shows some of the key staffing ratios:

- **Classroom teachers:** grades K-2, 1.0 FTE to 23 students, by building; grades 3-5, 1 to 28 students, by building
- **Specialists:** grades K-5, enrollment plus students in center-based special education program (CBSE) divided by 141, a guaranteed minimum of 3.6 FTEs per building
- **Instrumental music specialists:** 1.0 FTE per 177 students
- **Gifted and talented teachers:** allocations are based on actual number of students identified for the gifted and talented program
- **Nurses:** 0.875 FTE per building
- **Principal:** 1.0 FTE per building
- **Assistant administrator:** (grades K-5 enrollment times 0.00815) plus (grades K-5 center-based special education (CBSE) enrollment times 0.00815)
- **12-month secretary:** 1.0 FTE per building
- **10-month secretary:** (grades k-5 enrollment, including CBSE enrollment, times 1.88 secretary hours/year/student) divided by 1,392, with a guaranteed minimum of 0.9 FTE per building
- **10-month clerk:** (grades K-5 enrollment times 8.363 clerk hours/student) divided by 1,392, with a guaranteed minimum of 3.45 FTE per building

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

School	Nurse	Principal	Assistant	Secretaries		Clerks	Total
			Administrator	12-Month	10-Month	10-Month	
CP	0.875	1.000	0.609	1.000	1.009	4.488	44.876
DW	0.875	1.000	0.726	1.000	0.900	3.671	37.836
DP	0.875	1.000	0.634	1.000	1.051	4.674	46.701
EP	0.875	1.000	0.705	1.000	0.949	4.115	41.683
GH	0.875	1.000	0.720	1.000	1.035	4.524	45.429
GL	0.875	1.000	0.751	1.000	1.245	5.539	54.491
HL	0.875	1.000	0.833	1.000	0.955	4.037	41.515
NV	0.875	1.000	0.627	1.000	0.900	3.450	26.818
OR	0.875	1.000	0.634	1.000	0.900	3.593	36.819
PV	0.875	1.000	0.724	1.000	1.199	5.335	52.810
PW	0.875	1.000	0.600	1.000	0.900	3.581	36.714
RP	0.875	1.000	0.706	1.000	1.170	5.203	51.522
RE	0.875	1.000	0.643	1.000	0.920	4.019	40.785
SP	0.875	1.000	0.918	1.000	1.168	5.023	50.351
SV	0.875	1.000	0.636	1.000	0.900	3.665	37.466
TL	0.875	1.000	0.561	1.000	0.900	3.450	27.992
WV	0.875	1.000	0.597	1.000	0.900	3.450	28.517
WL	0.875	1.000	0.543	1.000	0.900	3.450	33.382
Totals	15.750	18.000	12.166	18.000	17.901	75.267	735.706

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

Staffing allocations for middle schools are shown below.

	BHMS	DHMS	FRMS	RMS	SHMS	VMS	Total
Enrollment	862	1,102	1,004	1,211	944	862	5,985
FTE Allocations							
Classroom Teacher	31.837	40.702	37.082	44.728	34.866	31.837	221.053
Counselor	2.000	2.000	2.000	2.022	2.000	2.000	12.022
Technology Assistant	0.450	0.450	0.450	0.450	0.450	0.450	2.700
Specialists							
Library/Media	0.900	0.900	0.900	0.900	0.900	0.900	5.400
Gifted and Talented	0.900	0.900	0.900	0.900	0.900	0.900	5.400
Band	1.800	2.800	2.620	3.000	2.650	1.680	14.550
Administrative							
Principal	1.000	1.000	1.000	1.000	1.000	1.000	6.000
Assistant Principal	1.000	1.000	1.000	1.000	1.000	1.000	6.000
Administrative Assistant	0.068	0.087	0.079	0.095	0.074	0.068	0.471
Secretarial/Clerical							
12-month Secretaries	2.000	2.000	2.000	2.000	2.000	2.000	12.000
10-month Secretaries	0.650	0.689	0.650	0.757	0.650	0.650	4.046
10-month Clerks	3.296	4.213	3.839	4.630	3.609	3.296	22.882
Nurse	0.938	0.938	0.938	0.938	0.938	0.938	5.628
Total FTE Allocations	<u>46.839</u>	<u>57.679</u>	<u>53.458</u>	<u>62.420</u>	<u>51.038</u>	<u>46.719</u>	<u>318.152</u>

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on February 9, 2015. The following shows some of the key staffing ratios:

- **Classroom teachers:** 1.0 FTE per 27.075 students, by building
- **Librarians/media specialists:** 0.9 FTE per building
- **Counselors:** 2.0 FTE per building, plus 1.0 FTE per 500 students for enrollment in excess of 1,200
- **Technology assistant:** 0.45FTE of teacher per building
- **Gifted and talented teachers:** 0.9 FTE per building
- **Band teachers:** 1.0 FTE per 165 students
- **Principal:** 1.0 FTE per building
- **Assistant principal:** 1.0 FTE per building
- **Assistant administrator:** 0.00007875 FTE per student
- **12-month secretary:** 2.0 FTE per building
- **10-month secretary:** (enrollment times 0.87 secretary hours/year/student) divided by 1,392, with a guaranteed minimum of 0.65 FTE per building
- **10-month clerk:** (enrollment times 5.322 clerk hours/student) divided by 1,392

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

Staffing allocations for high schools are shown below.

	AVHS	EHS	EVHS	RHS	SES	ALC	Total
Enrollment	1,686	2,042	2,065	2,039	385	125	8,342
FTE Allocations							
Counselors/Dean	3.789	4.589	4.640	4.582	0.865	0.000	18.465
Classroom Teacher	64.229	77.790	78.667	77.676	14.667	5.263	318.292
Secondary Technology Assistant	0.450	0.450	0.450	0.450	0.225	0.000	2.025
WED Teacher	2.000	2.000	2.000	2.000	0.000	0.000	8.000
Specialists							
Developmental Psychology	0.798	0.798	0.798	0.798	0.000	0.000	3.192
Library/Media	1.800	1.800	1.800	1.800	0.450	0.000	7.650
6th/7th period requests	1.686	2.042	2.065	2.039	0.385	0.000	8.217
6th/7th period requests (SES Adj)	0.104	0.106	0.097	0.078	(0.385)	0.000	0.000
Administrative							
Principal / ALC Coordinator	1.000	1.000	1.000	1.000	1.000	0.500	5.500
Assistant Principal	3.000	3.000	3.000	3.000	0.000	0.000	12.000
Administrative Assistant	0.095	0.125	0.141	0.123	0.000	0.000	0.483
Secretarial/Clerical							
12-month Secretaries	4.000	4.000	4.000	4.000	1.000	1.000	18.000
10-month Secretaries	2.192	2.655	2.685	2.651	1.350	0.900	12.434
10-month Clerks	4.033	4.885	4.940	4.878	0.000	0.675	19.411
Building Security Specialists	2.000	2.000	2.000	2.000	0.000	1.000	9.000
Nurse	1.000	1.000	1.000	1.000	0.813	0.250	5.063
Total FTE Allocations	<u>92.176</u>	<u>108.240</u>	<u>109.283</u>	<u>108.075</u>	<u>20.370</u>	<u>9.588</u>	<u>447.732</u>

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on February 9, 2015. The following shows some of the key staffing ratios:

- **Classroom teachers:** 1.0 FTE per 26.25 students, by building
- **Developmental psychology teachers:** 0.798 FTE per grades 9-12 high school
- **Librarians/media specialists:** 1.8 FTE per building
- **Counselors/deans:** 1.0 FTE per 445 students
- **Technology assistant:** 0.45FTE of teacher per building
- **Teacher allowance for 6th and 7th student class requests:** 1.0 FTE per 1,000 students (adjusted with SES allocation)
- **Work experience disadvantaged:** 1.0 FTE per 31 students
- **Principal:** 1.0 FTE per building
- **Assistant principal:** 3.0 FTE per building
- **Assistant administrator:** 0.095 FTE per building, plus 0.5 FTE per 708 students for enrollment over 2,000 students
- **12-month secretary:** 4.0 FTE per building
- **10-month secretary:** (enrollment times 1.81 secretary hours/year/student) divided by 1,392
- **10-month clerk:** (enrollment times 3.33 clerk hours/student) divided by 1,392
- **Building security specialists:** 2.0 FTE per building

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

The building allocations for all schools are shown below.

School	Type	Enrollment				Per-pupil Allocations		Professional	Team
		SpED	ECSE	K-12	Total	Instructional	Staff Development	Growth Plan (PGP)	
CP	Elementary (a)	-	-	747	747	86,477	5,976	2,489	17,265
DW	Elementary	28	-	611	639	74,482	4,888	2,036	16,981
DP	Elementary	-	-	778	778	93,014	6,224	2,592	17,516
EP	Elementary (a)	18	15	685	718	80,719	5,480	2,282	17,308
GH	Elementary (a)	13	-	753	766	87,838	6,024	2,509	17,502
GL	Elementary (a)	-	-	922	922	106,736	7,376	3,072	18,599
HL	Elementary	35	31	672	738	83,161	5,376	2,239	17,634
NV	Elementary	40	-	369	409	46,164	2,952	1,229	15,657
OR	Elementary (a)	18	-	598	616	70,150	4,784	1,992	16,643
PV	Elementary (a)	-	-	888	888	102,800	7,104	2,958	18,382
PW	Elementary	14	-	596	610	71,972	4,768	1,986	16,368
RP	Elementary	12	-	669	681	78,062	5,352	2,229	17,236
RE	Elementary (a)	-	-	866	866	103,534	6,928	2,885	18,115
SP	Elementary	29	-	836	865	101,433	6,688	2,785	18,298
SV	Elementary (a)	17	-	610	627	71,488	4,880	2,032	16,728
TL	Elementary	29	37	398	464	50,294	3,184	1,326	15,428
WV	Elementary (a)	32	6	413	451	49,649	3,304	1,376	15,695
WL	Elementary	14	-	526	540	63,603	4,208	1,752	16,155
BHMS	Middle School	24	-	862	886	92,979	6,896	2,872	13,933
DHMS	Middle School	24	-	1,102	1,126	118,495	8,816	3,671	16,103
FRMS	Middle School	17	-	1,004	1,021	107,687	8,032	3,345	15,800
RMS	Middle School	19	-	1,211	1,230	129,806	9,688	4,035	17,251
SHMS	Middle School	29	-	944	973	101,975	7,552	3,145	15,602
VMS	Middle School	18	-	862	880	92,645	6,896	2,872	13,426
AVHS	High School	40	-	1,686	1,726	283,107	13,488	5,617	30,465
EHS	High School	44	-	2,042	2,086	342,637	16,336	6,803	33,590
EVHS	High School	27	-	2,065	2,092	345,524	16,520	6,880	34,093
RHS	High School	43	-	2,039	2,082	342,083	16,312	6,793	34,017
SES	High School	-	-	385	385	64,140	3,080	1,283	6,822
ALC	Other	-	-	125	125	42,695	1,000	415	804
Totals						3,485,349	210,112	87,500	539,414

(a) Title I School

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

School	Cocurricular			Compensatory	Basic Skills	Total
	Staffing	Supplies	Substitute			
CP	2,160	-	-	483,924	15,127	613,418
DW	2,160	-	-	97,943	24,746	223,235
DP	3,240	-	-	94,998	31,509	249,092
EP	3,240	-	-	637,578	13,871	760,478
GH	3,240	-	-	133,236	15,248	265,598
GL	3,240	-	-	360,722	18,671	518,415
HL	3,240	-	-	57,857	27,216	196,724
NV	3,240	-	-	37,590	14,945	121,776
OR	3,240	-	-	449,130	12,110	558,049
PV	4,320	-	-	121,505	17,982	275,051
PW	4,320	-	-	64,746	24,138	188,298
RP	2,160	-	-	96,396	13,547	214,981
RE	3,240	-	-	54,263	35,073	224,038
SP	3,240	-	-	11,232	33,858	177,534
SV	2,160	-	-	176,717	12,353	286,357
TL	2,160	-	-	38,239	16,119	126,750
WV	3,240	-	-	246,305	8,363	327,932
WL	3,240	-	-	32,148	21,303	142,409
BHMS	119,089	25,568	-	202,176	42,225	505,738
DHMS	123,616	32,687	-	49,071	26,040	378,499
FRMS	121,767	29,780	-	144,468	39,660	470,541
RMS	125,671	35,920	-	85,164	37,961	445,496
SHMS	120,636	28,001	-	142,472	40,508	459,890
VMS	119,089	25,568	-	377,695	55,998	694,189
AVHS	778,306	249,774	3,023	575,278	-	1,939,058
EHS	803,738	299,701	3,023	101,737	-	1,607,566
EVHS	804,661	301,514	3,023	169,329	-	1,681,543
RHS	801,536	295,377	3,023	144,369	-	1,643,509
SES	7,945	-	-	21,266	-	104,537
ALC	-	-	-	166,583	-	211,497
Totals	3,981,135	1,323,890	12,092	5,374,138	598,570	15,612,200

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

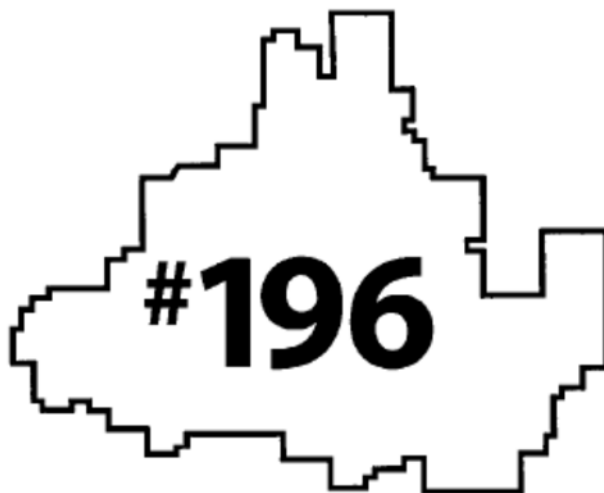
The operating capital allocations for all schools are shown below.

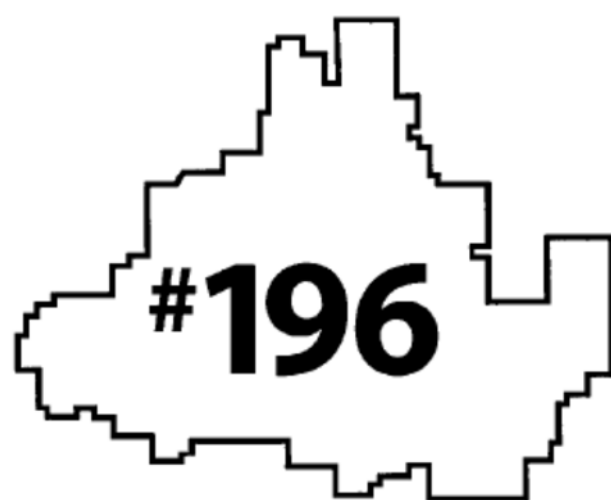
School	Enrollment					WADM (1)	Allocation	Age Factor Addition	Total Allocation
	K	1-3	4-6	7-12	Total				
CP	110	390	247	-	747	772	23,937	6,906	30,843
DP	127	398	253	-	778	803	24,917	7,188	32,105
DW	108	308	226	-	642	665	20,615	-	20,615
EP	132	346	221	-	699	721	22,367	6,453	28,820
GH	131	382	252	-	765	790	24,511	-	24,511
GL	157	445	320	-	922	954	29,591	8,537	38,128
HL	109	378	221	-	708	730	22,646	-	22,646
NV	66	195	141	-	402	416	12,907	3,724	16,631
OR	107	288	220	-	615	637	19,759	-	19,759
PV	144	470	274	-	888	915	28,394	8,192	36,586
PW	77	303	229	-	609	632	19,600	-	19,600
RE	113	333	235	-	681	705	21,852	6,304	28,156
RP	120	437	309	-	866	897	27,820	-	27,820
SP	133	419	311	-	863	894	27,733	-	27,733
SV	90	290	248	-	628	653	20,249	5,842	26,091
TL	78	210	136	-	424	438	13,574	3,916	17,490
WL	83	272	185	-	540	559	17,324	-	17,324
WV	88	224	128	-	440	453	14,045	4,052	18,097
AVHS	-	-	-	1,733	1,733	2,600	80,632	23,262	103,894
EHS	-	-	-	2,093	2,093	3,140	97,382	-	97,382
EVHS	-	-	-	2,104	2,104	3,156	97,893	-	97,893
RHS	-	-	-	2,082	2,082	3,123	96,870	27,947	124,817
SES	-	-	-	385	385	578	17,913	-	17,913
BHMS	-	-	302	578	880	1,199	37,197	-	37,197
DHMS	-	-	381	747	1,128	1,540	47,756	-	47,756
FRMS	-	-	335	686	1,021	1,398	43,348	-	43,348
RMS	-	-	418	813	1,231	1,679	52,089	15,027	67,116
SHMS	-	-	326	646	972	1,328	41,180	11,880	53,060
VMS	-	-	291	589	880	1,204	37,334	10,770	48,104
ALC	-	-	-	125	125	188	6,500	-	6,500
Totals	1,973	6,088	6,209	12,581	26,851	33,762	1,047,935	150,000	1,197,935

(1) Weight Average Daily Membership

SECTION III

Financial Section





Summary of Funds

All Funds

Funds Overview – Below is a summary of all the governmental funds, internal service funds and fiduciary funds of the district. The governmental funds included are the general fund, special revenue funds which include food service and community service, building construction fund, and the debt service funds which include regular and other post-employment benefits (OPEB) bonds.

This summary provides an overview of the financial information for all of the district funds. Detailed analysis of the individual funds follows this page.

	Projected Fund Balance July 1, 2015	Revenues	Expenditures	Other Financing Sources (Uses)	Fund Balance June 30, 2016
General Fund	30,517,678	327,279,142	322,814,564	(8,535,237)	26,447,019
Special Revenue Funds					
Food Service	1,868,858	11,811,287	12,498,755	-	1,181,390
Community Service	1,227,401	7,593,002	7,873,042	-	947,361
Total Special Revenue Funds	3,096,259	19,404,289	20,371,797	-	2,128,751
Building Construction Fund	(382,237)	-	8,153,000	8,535,237	-
Debt Service Funds					
Regular	3,387,154	4,631,137	4,190,920	-	3,827,371
OPEB Bonds	518,525	9,965,385	9,537,588	-	946,322
Total Debt Service Funds	3,905,679	14,596,522	13,728,508	-	4,773,693
Internal Service Funds					
GASB #16	(3,996,929)	475,000	450,000	-	(3,971,929)
OPEB Revocable Trust	32,258,666	1,730,000	880,000	-	33,108,666
Self-Insured Dental	89,548	310,000	325,000	-	74,548
Self-Insured Health	13,813,836	43,120,000	39,360,000	-	17,573,836
Total Internal Service Funds	42,165,121	45,635,000	41,015,000	-	46,785,121
Fiduciary Funds					
Agency	69,463	86,584	100,885	-	55,162
Trust	20,616	-	1,000	-	19,616
Total Fiduciary Funds	90,079	86,584	101,885	-	74,778
Total All Funds	<u>79,392,579</u>	<u>407,001,537</u>	<u>406,184,754</u>	<u>-</u>	<u>80,209,362</u>

Note: The July 1, 2015 projected fund balance as shown includes an estimated \$7.50 million better-to-budget performance. The original July 1, 2015 fund balance estimate is \$23,017,677.

General Fund

All Sub-Accounts

Fund Overview – The general fund is the primary operating fund of the district and accounts for the revenues and expenditures associated with providing a public education to children. Below is a summary of general fund activity with revenues reported by the source and expenditures reported by object.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Revenues					
State Sources	215,189,580	222,154,331	248,498,786	244,510,362	247,349,235
Property Taxes	55,774,016	54,379,640	30,849,977	57,589,150	62,277,519
Federal Sources	13,288,580	8,178,286	7,811,310	8,672,729	8,664,576
Other	12,194,069	12,775,583	12,576,769	8,285,562	8,987,812
Total revenue	296,446,245	297,487,840	299,736,843	319,057,803	327,279,142
Expenditures					
Salaries and wages	185,022,663	188,018,282	194,127,469	203,755,949	207,151,253
Employee benefits	59,894,684	63,383,808	67,515,737	71,955,970	72,767,587
Purchased services	20,524,513	21,161,112	22,548,716	22,819,100	21,477,009
Supplies and materials	10,363,531	9,805,225	9,724,590	11,658,442	10,572,621
Capital expenditures	8,202,896	6,238,429	6,175,866	8,454,594	6,869,951
Other expenditures	1,605,762	1,704,713	626,792	630,297	685,108
Debt service	2,801,686	1,740,805	1,756,409	3,076,605	3,291,035
Total expenditures	288,415,734	292,052,373	302,475,579	322,350,957	322,814,564
Revenue over expenditures	8,030,511	5,435,467	(2,738,736)	(3,293,154)	4,464,578
Other financing sources (uses)					
Capital lease	5,478,812	-	96,569	-	-
Certificates of participation	-	-	137,506	-	-
Other Sources	180,821	402,372	8,143	-	-
Transfers in	-	-	105	1,400,000	-
Transfers (out)	(7,813,886)	(7,456,023)	(6,128,529)	(6,220,053)	(8,535,237)
Total other financing sources (uses)	(2,154,253)	(7,053,651)	(5,886,207)	(4,820,053)	(8,535,237)
Net change in fund balances	5,876,258	(1,618,183)	(8,624,943)	(8,113,207)	(4,070,659)
Fund balances					
Beginning of year	35,497,752	41,374,010	39,755,826	31,130,884	23,017,677
End of year	41,374,010	39,755,826	31,130,884	23,017,677	18,947,018

General Fund**All Sub-Accounts (continued)**

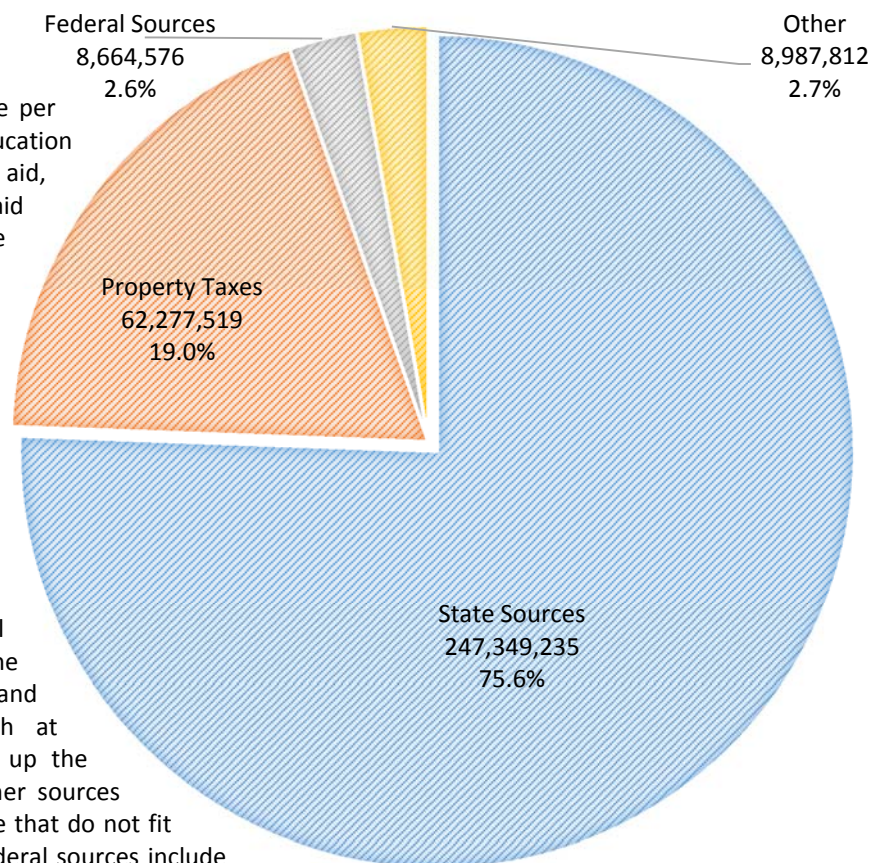
Revenues – Below is a summary of the general fund revenues by source:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Revenues					
State Sources	215,189,580	222,154,331	248,498,786	244,510,362	247,349,235
Property Taxes	55,774,016	54,379,640	30,849,977	57,589,150	62,277,519
Federal Sources	13,288,580	8,178,286	7,811,310	8,672,729	8,664,576
Other	12,194,069	12,775,583	12,576,769	8,285,562	8,987,812
Total revenue	296,446,245	297,487,840	299,736,843	319,057,803	327,279,142

The 2015-16 general fund revenue budget, including other finance sources, is \$327.28 million. This is \$8,221,339 or 2.58 percent more than the estimate for the current fiscal year. The primary reasons for this increase are:

- 1) A projected \$2.84 million increase in basic general education aid. This increase is due to a \$58 per pupil unit formula allowance increase and an increase of 189 adjusted pupil units used to calculate basic general education aid.
- 2) A projected increase of \$3.53 million in special education state aid. This is a direct result of new funding formulae approved by the 2013 Legislature which will provide more funding to school districts thus reducing the cross subsidy aid.
- 3) A projected increase of \$0.45 million in federal aid from the United States Department of Labor to support the Youth Career Connect grant (E3 STEM Grant) activities at Apple Valley High School.

The pie chart shows the 2015-16 projected general fund revenues. State sources account for the largest share of general fund revenues, at approximately 76 percent. State sources include per pupil basic general education aid, special education regular and excess cost aid, basic skills aid, compensatory education aid, English Learners aid and literacy incentive aid, operating capital state aid for equipment and facilities maintenance, and aid for gifted and talented education. State sources are set by the Minnesota Legislature, with most aids determined by per pupil allowances and actual allocations based on district pupil counts. At roughly 19 percent, property taxes make up the second largest share of the revenue budget. As with state sources, tax levy limits are established by the Minnesota Legislature. The district also has the ability, through a levy referendum election, to seek additional property taxes (up to a per pupil maximum amount are established by the legislature) to support special programs and initiatives. Other and federal sources, both at approximately 3 percent of the budget, make up the remaining share of general fund revenues. Other sources include gifts, donations and miscellaneous income that do not fit into one of the other three revenue sources. Federal sources include revenues for Title programs and special education. Most of the federal revenues received by the district are passed through the state of Minnesota and not received directly from the federal government.



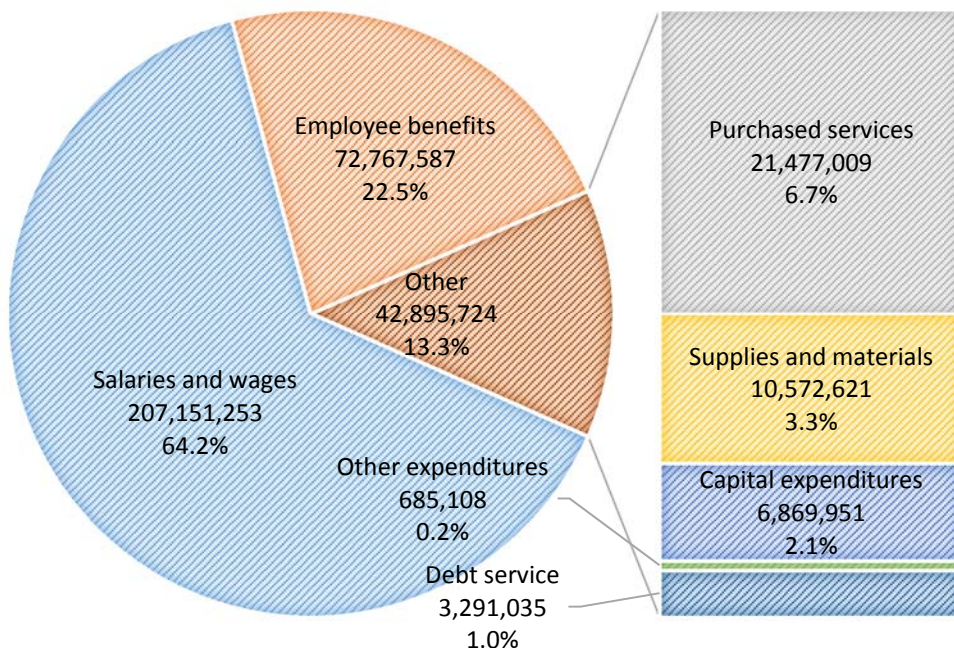
General Fund All Sub-Accounts (continued)

Expenditures – Below is a summary of the general fund expenditures by object:

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures					
Salaries and wages	185,022,663	188,018,282	194,127,469	203,755,949	207,151,253
Employee benefits	59,894,684	63,383,808	67,515,737	71,955,970	72,767,465
Purchased services	20,524,513	21,161,112	22,548,716	22,819,100	21,477,009
Supplies and materials	10,363,531	9,805,225	9,724,590	11,658,442	10,572,621
Capital expenditures	8,202,896	6,238,429	6,175,866	8,454,594	6,869,951
Other expenditures	1,605,762	1,704,713	626,792	630,297	685,108
Debt service	2,801,686	1,740,805	1,756,409	3,076,605	3,291,035
Total expenditures	288,415,734	292,052,373	302,475,579	322,350,957	322,814,442

The 2015-16 general fund expenditures, including other financing uses, are \$331.35 million. This is \$2.78 million or 0.85 percent more than the estimate for the current fiscal year. The main reason for this decrease are:

- 1) An increase of \$2.32 million transfer of alternative facility levy to the building construction fund.
- 2) An increase of \$4.21 million in the budgets for salary and employee benefits based on School Board approved contracts or budget planning guidelines reviewed by the School Board on February 9, 2015.
- 3) A reduction of \$2.43 million in the budgets for purchase services and supplies and materials. The current year's budgets for include carryover of unspent 2013-14 allocations. Schools were allowed to increase their final 2014-15 budgets by the amount of their unspent allocations from the 2013-14 school year. The 2015-16 Preliminary Budget does not include any anticipated unspent 2014-15 allocations to the schools.



Expenditures – Object categories of general fund expenditures are salaries and wages, employee benefits, purchased services, supplies and materials, capital, other expenditures and debt service. Salaries and benefits account for the largest portion of general fund expenditures. For the 2015-16 school year, close to 87 percent of the expenditure budget is budgeted for salaries and benefits. Purchased services include utilities, legal services and other contracted work provided by outside sources and account for approximately 6.5 percent of the budget. Supplies and materials account for 3.3 percent of the budget. Capital expenditures, such as technology equipment, furniture and fixtures, site and building improvements, total \$6.86 million, or 2.1 percent of the total budget.

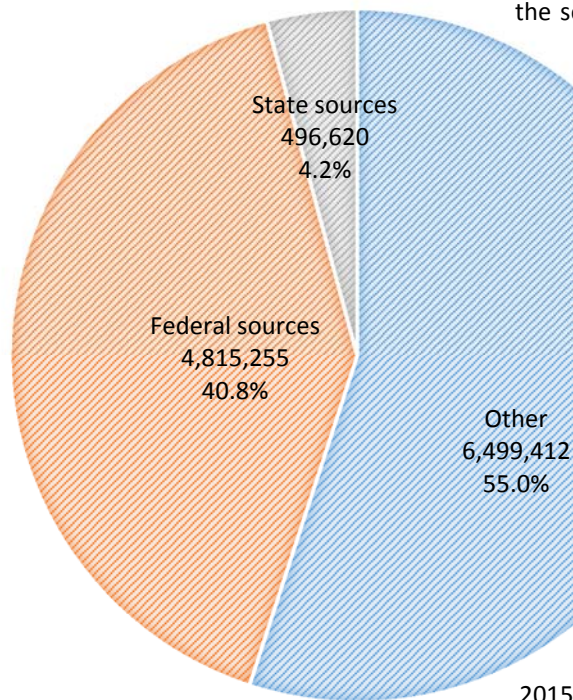
Special Revenue Fund
Food Service Fund

Fund Overview – The food service special revenue fund is used to account for the district's food and nutrition program, which provides high-quality, nutritious breakfasts and lunches for students. The food service special revenue fund is self-sustaining. All costs of the food and nutrition programs are covered by receipts from sales to students and adults, and reimbursements from federal and state governments. Below is a summary of the food service special revenue fund activity, with revenues reported by the source and expenditures reported by object.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Revenues					
Other	7,026,823	6,548,851	6,521,967	6,380,386	6,499,412
Federal sources	3,858,337	3,984,706	4,215,285	4,693,335	4,815,255
State sources	429,568	398,037	405,390	435,455	496,620
Total revenue	11,314,729	10,931,595	11,142,642	11,509,176	11,811,287
Expenditures					
Salaries and wages	3,948,356	3,952,881	4,041,569	4,180,093	4,168,923
Employee benefits	1,105,260	1,098,092	1,228,400	1,431,820	1,448,492
Purchased services	293,526	436,610	450,249	554,965	579,104
Supplies and materials	5,772,243	5,206,884	5,520,898	5,248,303	5,607,736
Capital expenditures	190,884	150,934	153,687	587,000	680,000
Other expenditures	11,372	13,387	12,240	14,500	14,500
Total expenditures	11,321,642	10,858,789	11,407,043	12,016,681	12,498,755
Revenue over expenditures	(6,913)	72,806	(264,402)	(507,505)	(687,468)
Other financing sources (uses)					
Other Sources	-	2,154	-	-	-
Net change in fund balances	(6,913)	74,960	(264,402)	(507,505)	(687,468)
Fund balances					
Beginning of year	2,572,718	2,565,805	2,640,765	2,376,363	1,868,858
End of year	2,565,805	2,640,765	2,376,363	1,868,858	1,181,390

Special Revenue Fund**Food Service Fund (continued)**

Revenues – At 55 percent of the budget, other revenues represent the largest share of revenues in the food service special revenue fund. A majority of this source of the revenue comes from meal and a la carte food sales. Federal sources, at 41 percent, represent



the second largest share of revenue budget. The district receives reimbursement from the federal government for meals served to students who qualify for meal assistance. At 4 percent, state sources make up the remaining food service revenues. Similar to the federal reimbursements, the state of Minnesota also reimburses the district for each meal served to students who qualify for meal assistance. Beginning with the 2015-16 school year, the School Board approved a 10 cent per lunch price increase for grade K-12 students and adults. Milk and breakfast prices will remain unchanged from the 2014-15 school year. Price increases are driven by a federal mandate to improve the nutritional standards of school lunches nationwide. In addition, the Healthy Hunger-Free Kids Act of 2010 requires equity in school-lunch pricing to ensure the same

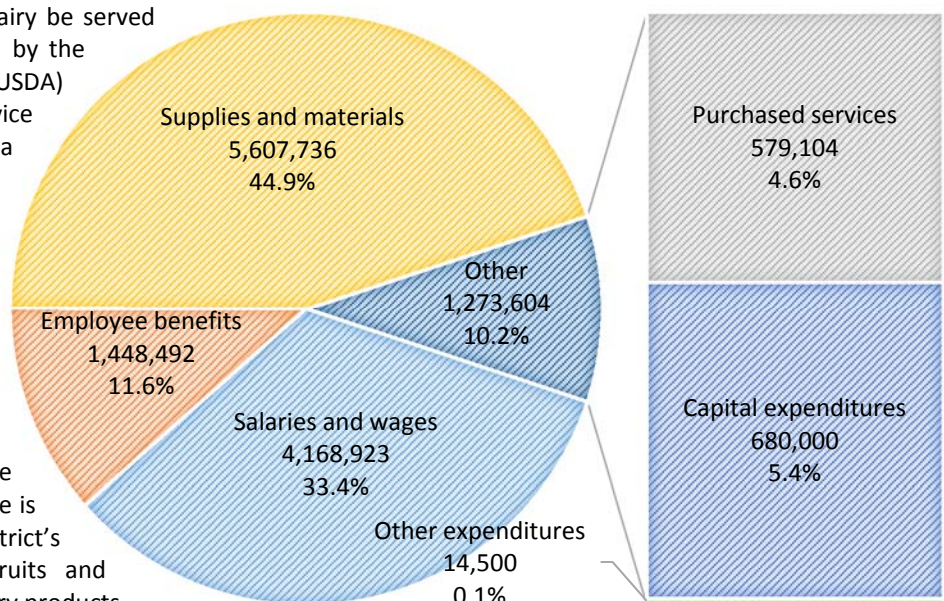
2015-16 Paid Meal Prices		
	Breakfast	Lunch
Elementary Schools	1.45	2.40
Middle Schools	1.50	2.45
High Schools	1.50	2.55
Adults	1.95	3.60
Milk (all)	0.40	0.40

level of financial support for meals served to all students. The table above shows district prices for lunch and breakfast for the 2015-16 school year. The 2015-16 food service fund revenue budget is \$11.81 million, an increase of

\$302,111 over the 2014-15 final budget. The main reasons for the increase are:

- 1) A projected increase of \$175,000 in USDA commodities assistance. There is a corresponding increase of the same amount in the expenditure budget.
- 2) A projected increase of \$129,026 in sales to students and adults, due mainly to a 10-cent lunch price increase approved by the School Board in May 2015.

Expenses – At approximately 44 percent, supplies and materials represent the largest single share of food service expenditures; of which food and milk are the largest costs drivers. The Healthy Hunger-Free Kids Act of 2010 requires more fresh fruit and vegetables, whole grain items and low-fat dairy be served on all menus. This requirement established by the United States Department of Agriculture (USDA) puts additional pressure on the food service special revenue fund's ability to maintain a healthy fund balance and remain a self-supporting fund. Salaries and benefits combined account for approximately 45 percent of the food service fund expenditures. The 2015-16 food service expenditure budget is \$12.50 million, an increase of \$482,074, or 4.01 percent over the 2014-15 final budget. The projected increase is mainly due to an increase of \$417,492 in the budgets for food and the use of USDA commodities. The food cost increase is mainly due to rising food costs and the district's intent to continue to use more fresh fruits and vegetables, whole-grain items and low-fat dairy products.



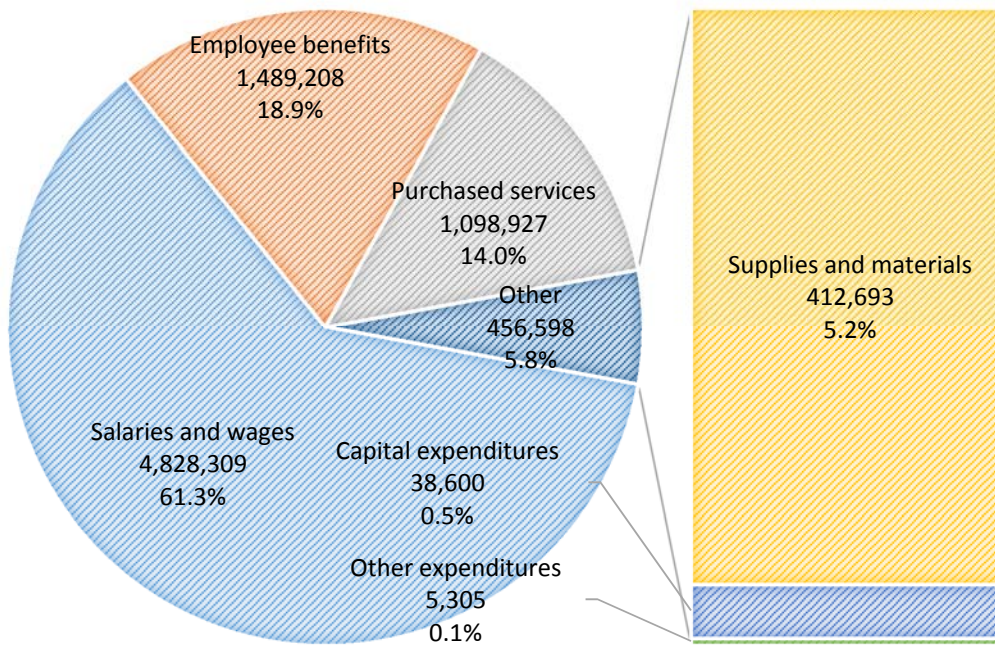
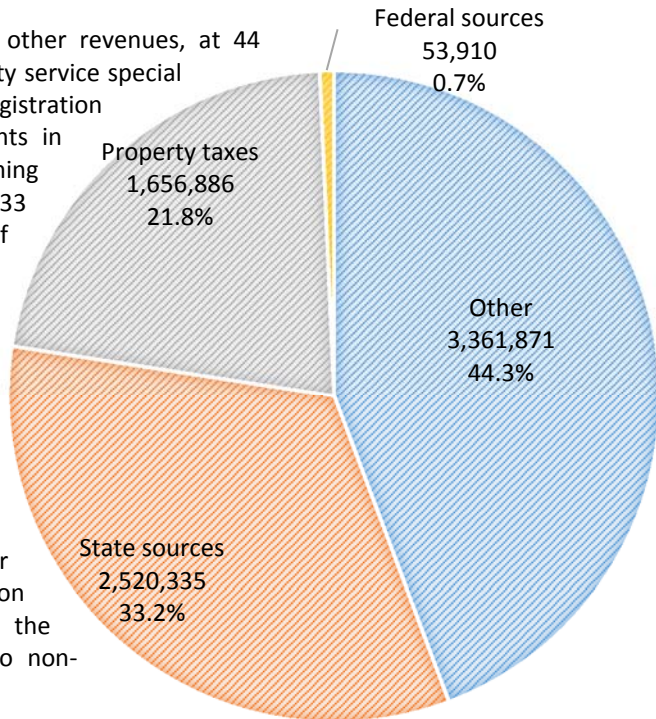
Special Revenue Fund Community Service Fund

Fund Overview – The community service special revenue fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult and early childhood programs, or other similar services. The community service special revenue fund is required to be self-sustaining, in which all fees, sales and other reimbursements are expected to cover the operating costs associated with this fund. Below is a summary of the community service special revenue fund activity, with revenues reported by the source and expenditures reported by object.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Revenues					
Other	5,427,285	5,518,844	5,840,424	3,370,952	3,361,871
State sources	2,479,676	2,159,955	3,036,599	2,524,974	2,520,335
Property taxes	1,592,020	1,661,685	856,143	1,659,635	1,656,886
Federal sources	134,377	126,816	96,715	95,578	53,910
Total revenue	9,633,358	9,467,301	9,829,881	7,651,139	7,593,002
Expenditures					
Salaries and wages	4,441,979	4,713,690	4,704,016	4,707,294	4,828,309
Employee benefits	1,333,551	1,467,645	1,385,962	1,439,152	1,489,208
Purchased services	3,032,418	3,111,452	3,260,104	1,075,903	1,098,927
Supplies and materials	365,200	384,979	379,202	419,398	412,693
Capital expenditures	54,118	40,222	17,676	164,196	38,600
Other expenditures	5,938	3,792	4,898	5,420	5,305
Total expenditures	9,233,204	9,721,780	9,751,859	7,811,363	7,873,042
Revenue over expenditures	400,154	(254,480)	78,022	(160,224)	(280,040)
Other financing sources (uses)					
Transfers in	110,756	111,605	107,854	-	-
Net change in fund balances	510,910	(142,875)	185,877	(160,224)	(280,040)
Fund balances					
Beginning of year	833,714	1,344,624	1,201,749	1,387,626	1,227,402
End of year	1,344,624	1,201,749	1,387,626	1,227,402	947,362

Special Revenue Fund**Community Service Fund (continued)**

Revenues – Similar to the food service special revenue fund, other revenues, at 44 percent, represent the largest share of revenues in the community service special revenue fund. Most of these revenues come from program registration fees, facilities rental payments and fees charged to participants in community education enrichment programs such as swimming lessons, summer band program and special interest classes. At 33 percent, state sources represent the second largest share of revenues. Some examples of state aids reported in this special revenue fund are early childhood family education aid, school readiness state aid, adult basic education aid and pre-school screening state aid. For the 2015-16 school year, property tax revenue is projected to be \$1.66 million, or 22 percent of the revenue budget. The 2015-16 community service fund revenue budget is \$7.59 million; a decrease of \$58,137, or 0.75 percent compared to the current year budget. The three major sources of funding of the community service fund are state aids, property tax levy revenue and federal aids. The 2015-16 projections for state aids and property tax levy revenue show a very small reduction when compared to the current school year. A majority of the projected decrease (\$41,668) is in federal aids, due mainly to non-renewal of a federal grant.



Expenses –At 80 percent, salaries and benefits account for the largest portion of the budget. Purchased services, including utilities, legal services and other contracted work provided by outside sources, account for approximately 14 percent of the budget. The budget for supplies and materials account for 5.2 percent of the budget. Capital and other expenditures, such as technology equipment, furniture and fixture, site and building improvements, memberships and license fees totaled 0.6 percent of the total budget.

The 2015-16 community service fund expenditure budget totaled \$7.87 million, a net increase of \$61,679, or 0.78 percent over the 2014-15 final budget.

The two major reasons for the net increase are as follows:

- 1) An increase of \$171,071 in the budgets for salary and employee benefits based on School Board approved contracts or budget planning guidelines reviewed by the School Board in February 2015.
- 2) A reduction of \$125,596 in the budgets for capital expenditures. The 2014-15 final budget included additional funding for office equipment and computer upgrades. The 2015-16 expenditure budget reflects the normal budgeted amounts for routine replacement only.

Capital Projects**Building Construction Fund**

Fund Overview – The capital projects building construction fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue or capital project levies. For the 2015-16 school year, this fund is used to report the activities related to all of the state-approved major maintenance projects.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Revenues					
Other	16,315	16,520	73,045	-	-
Expenditures					
Salaries and wages	77,105	78,647	81,776	82,996	84,655
Employee benefits	36,198	36,512	37,655	38,871	39,923
Purchased services	526,368	462,667	2,005,487	952,991	376,122
Supplies and materials	115,455	3,235	2,386	-	-
Capital expenditures	7,609,852	5,428,750	11,089,446	17,880,170	7,652,300
Other expenditures	-	-	125	-	-
Total expenditures	<u>8,364,978</u>	<u>6,009,811</u>	<u>13,216,875</u>	<u>18,955,028</u>	<u>8,153,000</u>
Revenue over expenditures	(8,348,663)	(5,993,291)	(13,143,830)	(18,955,028)	(8,153,000)
Other financing sources (uses)					
Capital lease	-	-	-	4,200,000	-
Certificates of participation	-	-	13,758,019	-	-
Other Sources	-	-	-	-	-
Transfers in	7,703,130	6,637,900	6,020,675	6,220,053	8,535,237
Transfers (out)	-	-	(105)	-	-
Total other financing sources (uses)	<u>7,703,130</u>	<u>6,637,900</u>	<u>19,778,589</u>	<u>10,420,053</u>	<u>8,535,237</u>
Net change in fund balances	(645,533)	644,609	6,634,759	(8,534,975)	382,237
Fund balances					
Beginning of year	<u>1,518,903</u>	<u>873,370</u>	<u>1,517,979</u>	<u>8,152,738</u>	<u>(382,237)</u>
End of year	<u>873,370</u>	<u>1,517,979</u>	<u>8,152,738</u>	<u>(382,237)</u>	<u>-</u>

Capital Projects**Building Construction Fund (continued)**

The 2015-16 building construction fund expenditure budget is \$8,153,000. This is \$10.8 million less than the projection for the 2014-15 school year. This expenditure budget will be used to fund state-approved alternative facilities projects. Construction of the Dakota Valley Learning Center was completed in January 2015 and no expenditures are planned for the 2015-16 school year. This is the main reason for the decrease between the 2014-15 Final Budget and the 2015-16 Preliminary Budget.

The School Board adopted an alternative facilities levy of \$8.15 million in December 2014 to fund state-approved major maintenance projects in the 2015-16 school year. A detailed listing of these state-approved major maintenance projects can be found in the Appendix. Below is a summary of projects, by type, funded with the alternative levy.

	District-Wide	Schools			Total
		Elementary	Middle	High	
Administrative and professional fees	500,700	-	-	-	500,700
Carpeting and flooring	10,000	437,000	112,800	280,000	839,800
Ceiling	50,000	120,000	4,000	60,000	234,000
Doors, windows and lockers	235,000	-	90,000	-	325,000
Electrical, electronics and lighting	25,000	87,000	-	50,000	162,000
Elevator	5,000	-	-	165,000	170,000
Exterior and hardscapes	145,000	280,000	35,000	15,000	475,000
HVAC and mechanical systems	461,000	830,000	93,000	1,099,500	2,483,500
Miscellaneous	275,000	-	-	-	275,000
Playground and fields	213,000	-	-	-	213,000
Plumbing	4,000	55,000	30,000	22,000	111,000
Renovations/remodels	-	-	30,000	150,000	180,000
Roofing	260,000	823,000	802,000	-	1,885,000
Wall partitions	40,000	95,000	150,000	14,000	299,000
Total	2,223,700	2,727,000	1,346,800	1,855,500	8,153,000

Debt Service Funds

Regular Debt Service Fund

Fund Overview – The regular debt service fund is used to account for the accumulation of resources for, and payment of, general obligation long-term debt principal, interest and related costs.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Revenues					
State Sources	789,871	2,962	2,714	2,700	2,700
Property Taxes	16,787,567	16,489,751	16,098,739	16,530,744	4,598,437
Other	15,056	84,781	68,409	30,000	30,000
Total revenue	17,592,493	16,577,494	16,169,862	16,563,444	4,631,137
Expenditures					
Principal	14,942,565	14,235,000	14,250,000	14,770,000	2,935,000
Interest	3,083,218	3,108,901	2,806,320	1,824,088	1,245,920
Fiscal charges and other	138,669	151,651	45,811	12,000	10,000
Total expenditures	18,164,452	17,495,552	17,102,131	16,606,088	4,190,920
Revenue over expenditures	(571,959)	(918,058)	(932,269)	(42,644)	440,217
Other financing sources (uses)					
Debt issuances	39,206,816	12,911,026	2,370,408	-	-
Debt refunding payments	(11,185,000)	-	(26,850,000)	-	-
Total other financing sources (uses)	28,021,816	12,911,026	(24,479,592)	-	-
Net change in fund balances	27,449,857	11,992,968	(25,411,860)	(42,644)	440,217
Fund balances					
Beginning of year	4,314,347	31,764,204	43,757,172	18,345,312	18,302,668
End of year	31,764,204	43,757,172	18,345,312	18,302,668	18,742,885

The significant decrease in the budgeted principal and interest payments in the current year is the result of the district refunding several bond issues over the last few years to save money on low interest rates. Once a refunding bond is issued, the payments made to retire the existing debt are classified as other financing uses. Consistent with the district's past practices, these refunding payments are not budgeted. Below is a list of the district's current outstanding debt; additional information regarding debt issues and future minimum payments can be found in the Informational Section-IV of this document.

Issue	Type	Issue Date	Interest Rate (%)	Issue Amount	Final Maturity	Principal Outstanding	Due in One Year
2005A School Building (1)	Bond	08/01/05	3.50-5.00	20,125,000	02/01/25	12,125,000	12,125,000
2012C Refunding	Bond	06/07/12	3.00-4.50	24,210,000	02/01/25	21,595,000	1,770,000
2013A Refunding	Bond	06/15/13	2.00-3.00	12,100,000	02/01/25	12,100,000	805,000
2014A Refunding	Bond	06/04/14	3.00	2,230,000	02/01/20	1,900,000	360,000

(1) Refunded via 2013A Refunding issue, outstanding principal and interest payments to made by an escrow account.

Debt Service Funds**Other Post-Employment Benefits (OPEB) Debt Service**

Fund Overview – The OPEB debt service fund is used to account for the accumulation of resources for, and payment of, long-term debt principal, interest and other costs for OPEB-related debt activity.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Revenues					
State Sources	80,617	540	423	420	420
Property Taxes	1,718,732	3,003,752	2,507,817	2,526,776	9,963,965
Other	106	1,889	701	2,000	1,000
Total revenue	1,799,455	3,006,182	2,508,940	2,529,196	9,965,385
Expenditures					
Principal	-	1,295,000	830,000	860,000	7,935,000
Interest	1,708,038	1,708,038	1,669,188	1,635,988	1,601,588
Fiscal charges and other	-	450	450	1,000	1,000
Total expenditures	1,708,038	3,003,488	2,499,638	2,496,988	9,537,588
Net change in fund balances	91,417	2,694	9,303	32,208	427,797
Fund balances					
Beginning of year	382,903	474,320	477,014	486,317	518,525
End of year	474,320	477,014	486,317	518,525	946,322

The significant increase in the principal payments is the result of a scheduled increase in the debt service schedule when the bonds were issued. The district has a practice of organizing its debt service schedules to avoid significant fluctuations in its debt service levy, which in turn minimizes the change in property tax levies on district residents. Below are details of this bond issue. Additional information regarding debt issues and future minimum payments can be found in the Informational Section-IV of this document.

Issue	Type	Issue Date	Interest Rate (%)	Issue Amount	Final Maturity	Principal Outstanding	Due in One Year
2009A Taxable OPEB	Bond	02/12/09	3.00-5.00	37,440,000	02/01/19	34,055,000	7,935,000

Proprietary Funds

Internal Service Funds

Fund Overview – The internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Revenues					
Other					
GASB #16	827,930	717,424	988,038	475,000	475,000
OPEB Revocable Trust	2,245,797	6,131,959	8,741,750	1,730,000	1,730,000
Self-Insured Dental Plan	270,764	331,921	283,743	310,000	310,000
Self-Insured Health Plan	-	36,788,832	40,847,947	42,400,000	43,120,000
Total revenue	<u>3,344,491</u>	<u>43,970,136</u>	<u>50,861,477</u>	<u>44,915,000</u>	<u>45,635,000</u>
Expenditures					
Salaries and wages					
GASB #16	1,365,252	1,478,662	951,132	450,000	450,000
Employee Benefits					
OPEB Revocable Trust	5,592,639	5,505,012	5,462,592	880,800	880,000
Self-Insured Dental Plan	214,908	278,842	313,130	300,000	325,000
Self-Insured Health Plan	-	32,968,260	36,241,201	37,720,000	39,360,000
Total expenditures	<u>7,172,799</u>	<u>40,230,775</u>	<u>42,968,054</u>	<u>39,350,800</u>	<u>41,015,000</u>
Revenue over expenditures	(3,828,307)	3,739,361	7,893,423	5,564,200	4,620,000
Other financing sources (uses)					
Transfers in					
Self-Insured Health Plan	-	706,518	-	-	-
Transfers (out)					
OPEB Revocable Trust	-	-	-	(1,400,000)	-
Total other financing sources (uses)	<u>-</u>	<u>706,518</u>	<u>-</u>	<u>(1,400,000)</u>	<u>-</u>
Net change in fund balances	(3,828,307)	4,445,879	7,893,423	4,164,200	4,620,000
Fund balances					
Beginning of year	<u>29,489,927</u>	<u>25,661,620</u>	<u>30,107,499</u>	<u>38,000,922</u>	<u>42,165,122</u>
End of year	<u>25,661,620</u>	<u>30,107,499</u>	<u>38,000,922</u>	<u>42,165,122</u>	<u>46,785,122</u>

The district maintains four internal service funds to report activities related to other post-employment benefits, severance, and self-insured health and dental plan. Below is the projected ending fund balance for each of the four internal service funds; explanation and analysis of each fund can be found on the following page.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Fund balance					
GASB #16	(3,297,597)	(4,058,835)	(4,021,929)	(3,996,929)	(3,971,929)
OPEB Revocable Trust	28,903,361	29,530,308	32,809,467	32,258,667	33,108,667
Self-Insured Dental Plan	55,856	108,935	79,548	89,548	74,548
Self-Insured Health Plan	-	4,527,091	9,133,836	13,813,836	17,573,836
Total Fund Balance	<u>25,661,620</u>	<u>30,107,499</u>	<u>38,000,922</u>	<u>42,165,122</u>	<u>46,785,122</u>

Proprietary Funds**Internal Services Funds (continued)**

GASB #16 (Severance/Retirement Benefits) – The district uses this internal service fund to pre-fund severance or retirement pay for eligible retirees. Eligibility for these benefits is based on years of service and/or minimum age requirements. The amount of the severance or retirement benefit is calculated by converting a portion of unused accumulated sick leave, by computing a benefit based solely on years of service, or a combination of both. No retiree can receive severance benefits that exceed one year's salary.

The 2015-16 revenue estimate includes projected interest income of \$25,000 from short-term investments and \$450,000 estimated severance payments (unused sick leave and vacation days) to be paid from the general account of the general fund. The district is required to report severance payments paid from the general account of the general fund as revenue and expenditure in this internal service account.

OPEB Revocable Trust – In winter 2009, the School Board awarded the sale of general obligation taxable OPEB bonds in the amount of \$37.44 million and approved the establishment of a revocable trust for reporting activities related to all eligible other post-employment benefits. For eligible employees that meet certain age and/or length of service requirements, the district is required to pay health insurance premiums upon retirement until the employee reaches the age of eligibility for Medicare. The maximum monthly district contribution per retiree for post-employment health insurance premiums is set forth in the contracts for each eligible bargaining group.

The 2015-16 projected revenues include an estimate of \$850,000 in interest income and/or realized gains, as well as a contribution of \$880,000 from the general fund to pay for estimated OPEB payments for eligible retirees. Projected expenditures for the 2015-16 school year include \$880,800 in estimated OPEB payments to eligible retirees.

Self-Insured Dental Plan - The district uses this internal service fund to record all activities related to its self-insured dental plan. The plan was established in September 2011 (the start of the district's dental plan year) and the district uses a third-party administrator to handle claims and benefits. This self-insured dental plan provides coverage for the superintendent, cabinet-level directors, principals, non-union administrators, special staff, non-licensed specialists, assistant administrators and vehicle technicians.

Self-Insured Health Plan - The district moved from a fully insured health plan with an outside party to a self-insured health plan in summer 2012. The district uses a third party to handle claims and benefits of the plan. The district assumes all costs up to 115 percent of expected claims as established by a third-party administrator. In addition, the district has stop-loss coverage of \$300,000; any claims from a single individual exceeding this amount are covered by the third-party administrator.

Projected revenues for the 2015-16 school year total \$43.12 million. This represents the district's contributions, employees' share of the premium costs, COBRA payments, payments from eligible retirees and employees who are on leave but have elected to stay on the district's health plan.

Projected expenditures for the 2015-16 school year are estimated to be \$39.36 million, which is based on prior claims, plan membership, inflation and other cost increases. The district anticipates performing better than maximum claims, but the maximum claims for which the district could potentially be liable for are \$44 million for the 2015-16 plan year.

Fiduciary Funds
Agency Funds

Fund Overview – Agency funds are established to account for cash and other assets held by the district as the agent for others. The district maintains two agency funds used to account for the activities related to: 1) a continuing education program (District Graduate Credit), organized for the benefit of district certified staff, and 2) Local Collaborative Time Study (LCTS) funds received from Dakota County.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Revenues					
Other	164,126	76,721	83,772	73,769	86,584
Expenditures					
Salaries and wages	15,080	27,653	30,644	12,000	18,000
Employee benefits	2,398	4,078	4,588	1,880	2,885
Purchased services	144,760	53,243	60,558	100,100	80,000
Supplies and materials	126	-	-	200	-
Capital expenditures	-	-	-	-	-
Other expenditures	-	-	-	-	-
Total expenditures	<u>162,365</u>	<u>84,975</u>	<u>95,790</u>	<u>114,180</u>	<u>100,885</u>
Net change in fund balances	1,761	(8,255)	(12,018)	(40,411)	(14,301)
Fund balances					
Beginning of year	<u>158,727</u>	<u>160,488</u>	<u>152,233</u>	<u>140,215</u>	<u>99,804</u>
End of year	<u>160,488</u>	<u>152,233</u>	<u>140,215</u>	<u>99,804</u>	<u>85,503</u>

The district does not budget for the District Graduate Credit Program. The LCTS agency fund is managed by a committee comprising representatives from various local agencies and school districts within Dakota County. Both funds are self-supporting with the district acting as their fiscal agent.

Fiduciary Fund
Trust Funds

Fund Overview – Trust funds are used to account for assets held in trust by the district for the benefit of individuals or other entities. The district maintains two trust funds: 1) an employee benefit trust fund used to report resources received and held by the district as the trustee for employees participating in the district's flexible benefit plan, and 2) a scholarship trust fund.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Revenues					
Other	1,702,507	1,557,304	1,504,185	-	-
Expenditures					
Other expenditures	1,706,121	1,782,094	1,421,979	1,000	1,000
Total expenditures	1,706,121	1,782,094	1,421,979	1,000	1,000
Net change in fund balances	(3,615)	(224,790)	82,206	(1,000)	(1,000)
Fund balances					
Beginning of year	585,962	582,347	357,558	439,763	438,763
End of year	582,347	357,558	439,763	438,763	437,763

The employee benefit trust fund is used to report activities related to the district's employee flexible benefit plan. This flexible benefit plan is an Internal Revenue Code § 125 Cafeteria Plan and is self-supporting. The district does not prepare a budget for this fund. The scholarship trust fund was established to account for gifts and scholarship contributions. The main source of income for this fund is interest revenue. The annual interest revenue from the investment of principal amounts will be awarded to recipients selected by the appropriate committees.

Cedar Park Elementary Science, Technology, Engineering and Math (STEM) School
7500 Whitney Drive, Apple Valley, MN 55124

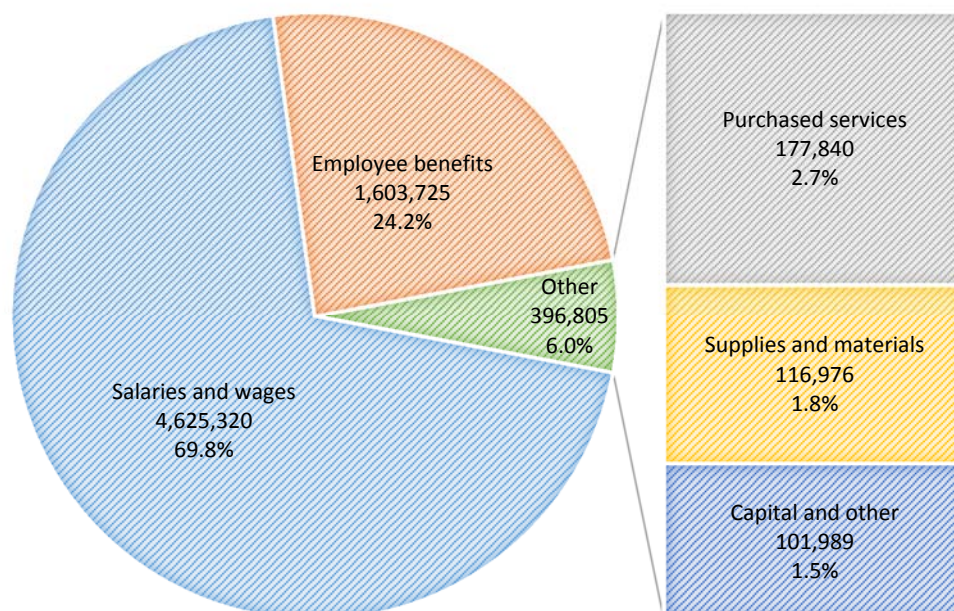
Principal: John Garcia
Phone: 952-431-8360

Cedar Park's enrollment increased from 627 students on October 1, 2010, to 708 on October 1, 2014. The projected student count for the 2015-16 school year is 747. This is an increase of approximately 20 percent over the six-year period. As the school's enrollment increases the percentage of students eligible for free or reduced-price school meals has remained consistent over the same time period, at approximately 48 percent of the student population. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	117	134	117	121	110	110
1	101	124	130	120	127	137
2	103	100	123	126	123	129
3	108	103	104	123	123	124
4	107	106	108	106	121	125
5	91	104	107	110	104	122
Total	627	671	689	706	708	747

F/R	49.5%	47.7%	46.6%	49.3%	47.9%	46.8%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	4,054,171	4,241,935	4,352,310	4,407,507	4,594,439	4,625,320
Employee benefits	1,184,249	1,379,218	1,439,899	1,537,880	1,598,307	1,603,725
Purchased services	196,579	187,812	205,580	197,413	166,733	177,840
Supplies and materials	123,191	133,710	132,935	112,823	129,976	116,976
Capital expenditures	67,400	58,485	34,407	51,874	118,957	95,989
Other expenditures	31,579	8,898	10,671	6,582	11,599	6,000
Total expenditures	5,657,169	6,010,058	6,175,801	6,314,078	6,620,011	6,625,850
Total students	627	671	689	706	708	747
Spending per student	9,023	8,957	8,963	8,943	9,350	8,870



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits continue to be the largest cost drivers, accounting for 94 percent of the total expenditure budget at the school. Purchased services, at 2.7 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Close to 2 percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources, and office supplies. The remaining 1.5 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Deerwood Elementary School
1480 Deerwood Drive, Eagan, MN 55122

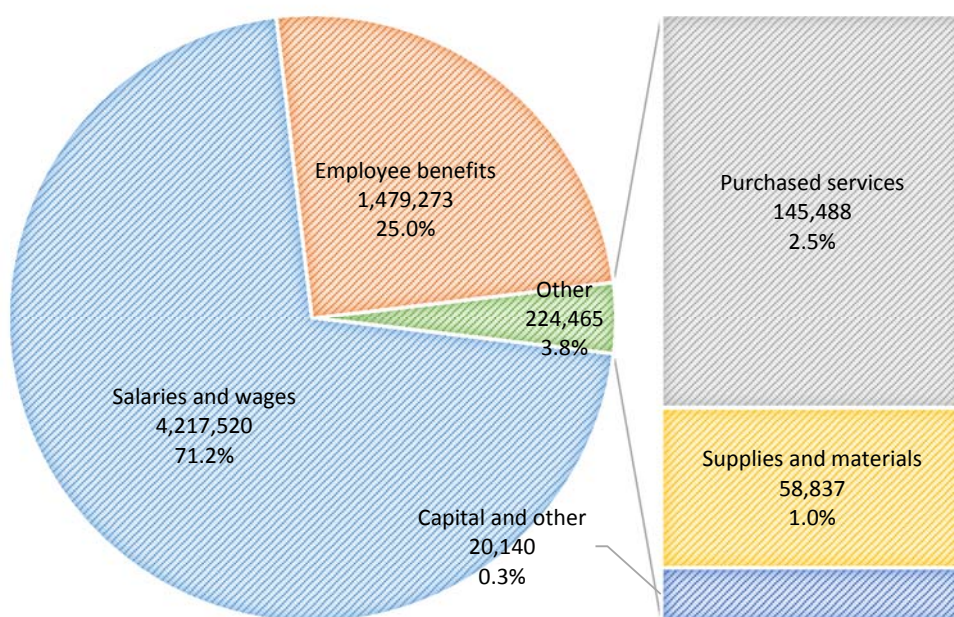
Principal: Miles Haugen
Phone: 651-683-6801

Deerwood's enrollment has increased from 526 students on October 1, 2010, to 605 on October 1, 2014. The projected student count for the 2015-16 school year is 611. This is an increase of approximately 16 percent over the six-year period. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals has remained consistent over the same time period, at approximately 21 percent of the student population. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	83	74	97	78	105	105
1	88	105	91	76	91	98
2	101	90	102	95	103	92
3	89	104	91	99	96	104
4	77	90	111	93	113	98
5	88	76	91	100	97	114
Total	526	539	583	561	605	611

F/R	20.0%	21.7%	19.9%	21.3%	20.3%	22.8%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	2,999,377	3,094,298	3,541,369	3,708,006	4,026,601	4,217,520
Employee benefits	962,910	970,857	1,131,340	1,276,892	1,430,669	1,479,273
Purchased services	125,201	141,397	142,456	148,111	149,002	145,488
Supplies and materials	62,067	85,133	80,181	57,415	53,142	58,837
Capital expenditures	15,055	118,104	66,463	35,956	46,992	19,140
Other expenditures	1,234	1,140	2,709	455	1,000	1,000
Total expenditures	4,165,844	4,410,928	4,964,518	5,226,835	5,707,406	5,921,258
Total students	526	539	583	561	605	611
Spending per student	7,920	8,184	8,515	9,317	9,434	9,691



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits continue to be the largest cost drivers, accounting for 96 percent of the total expenditures at the school. Purchased services, at 2.5 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. The budgets for supplies and materials make up 1 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and office supplies. The remaining 0.3 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Diamond Path Elementary School of International Studies
14455 Diamond Path West, Apple Valley, MN 55124

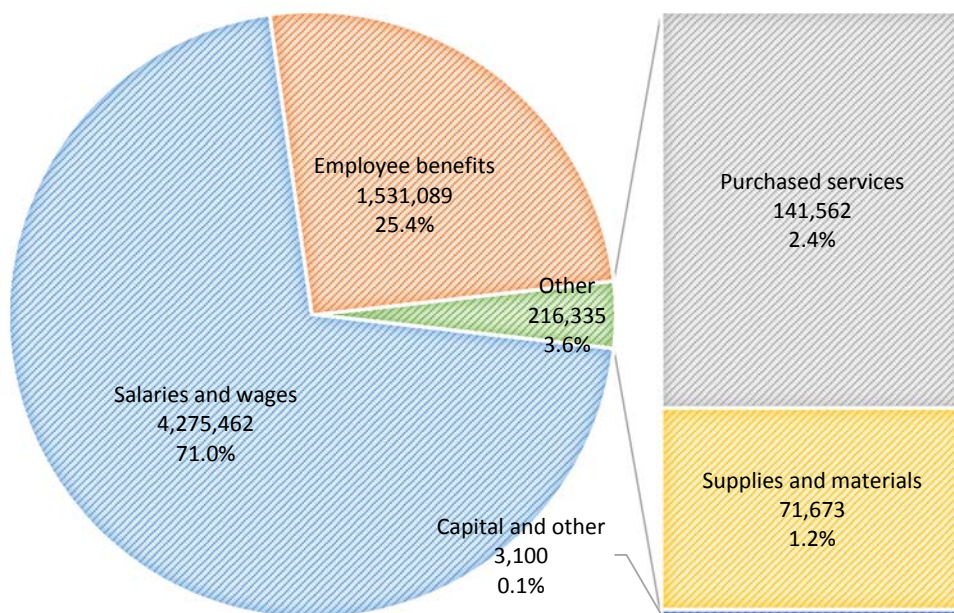
Principal: Lynn Hernandez
Phone: 952-423-7695

Diamond Path's enrollment increased from 722 students October 1, 2010, to 755 on October 1, 2014. The projected student count for the 2015-16 school year is 778 students. This is an increase of approximately 8 percent over the six-year period. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals has remained consistent over the same time period, at approximately 19 percent of the student population. The table at right shows the history of the school's enrollment by year and by grade; the total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	111	114	106	118	127	127
1	115	119	121	124	131	142
2	130	121	124	122	123	132
3	132	133	121	127	119	124
4	120	136	138	122	132	121
5	114	120	144	134	123	132
Total	722	743	754	747	755	778

F/R	18.3%	19.3%	17.7%	19.8%	18.9%	20.8%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	4,231,276	4,120,610	4,323,827	4,261,534	4,170,885	4,275,462
Employee benefits	1,336,735	1,314,081	1,520,548	1,528,332	1,492,461	1,531,089
Purchased services	155,850	135,492	142,997	150,583	154,266	141,562
Supplies and materials	77,193	83,848	80,344	94,431	68,567	71,673
Capital expenditures	17,202	63,247	32,462	97,883	137,291	-
Other expenditures	1,463	1,934	1,387	5,291	2,100	3,100
Total expenditures	5,819,720	5,719,212	6,101,565	6,138,054	6,025,570	6,022,886
Total students	722	743	754	747	755	778
Spending per student	8,061	7,697	8,092	8,217	7,981	7,741



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and benefits continue to be the largest cost drivers, accounting for more than 96 percent of the total expenditures budget at the school. Purchased services, at 2.4 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Slightly over 1 percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources and office supplies. The remaining expenditure budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Echo Park Elementary School
14100 County Road 11, Burnsville, MN 55337

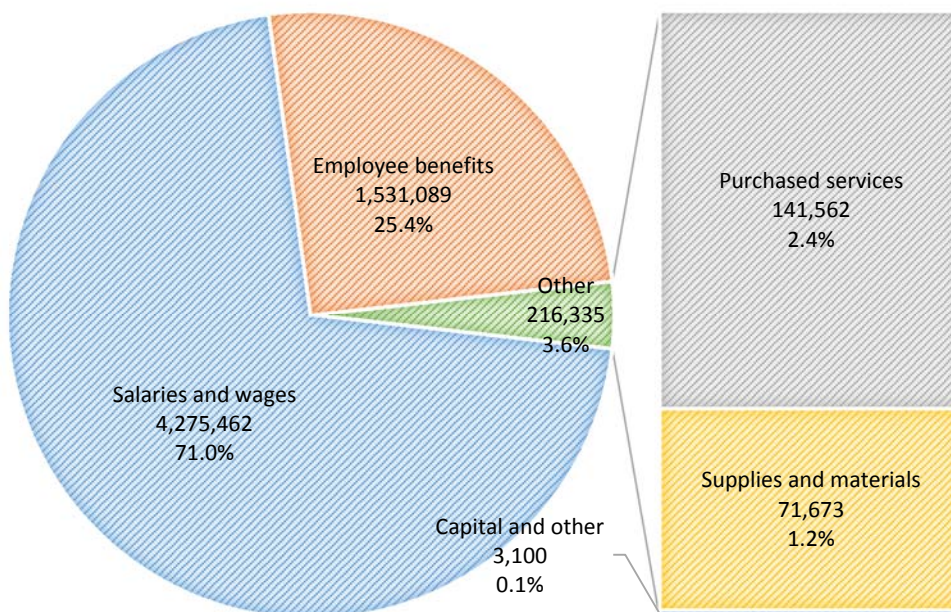
Principal: Tina Haselius
Phone: 952-431-8390

Echo Park's enrollment declined from 706 students on October 1, 2010 to 631 on October 1, 2013. Since that time, the school's enrollment has been on this rise. The actual enrollment on October 1, 2014 was 683 students, and the projected enrollment for the 2015-16 school year is 685. The percentage of students eligible for free or reduced-price school meals increased from 33.6 percent in 2010-11 to a projected 53.7 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. Total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	101	111	121	104	128	128
1	125	118	106	113	108	117
2	99	126	109	104	113	109
3	129	100	118	106	106	114
4	122	127	95	113	108	108
5	130	123	117	91	120	109
Total	706	705	666	631	683	685

F/R	33.6%	40.7%	43.5%	47.7%	47.6%	53.7%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	4,036,849	4,238,979	4,244,365	4,184,815	4,747,610	4,902,116
Employee benefits	1,314,556	1,310,488	1,425,057	1,450,870	1,622,476	1,657,539
Purchased services	131,148	154,535	150,898	137,280	151,479	205,750
Supplies and materials	50,318	64,043	64,661	72,881	97,951	68,584
Capital expenditures	28,706	36,671	66,030	28,671	89,358	35,696
Other expenditures	1,030	4,450	22,949	1,137	1,150	1,150
Total expenditures	5,562,607	5,809,166	5,973,960	5,875,655	6,710,024	6,870,835
Total students	706	705	666	631	683	685
Spending per student	7,879	8,240	8,970	9,312	9,824	10,030



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 95.4 percent of the total expenditure budget at the school. Purchased services, at 3 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. One percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources and office supplies. Less than 1 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Glacier Hills Elementary School of Arts and Science
3825 Glacier Drive, Eagan, MN 55123

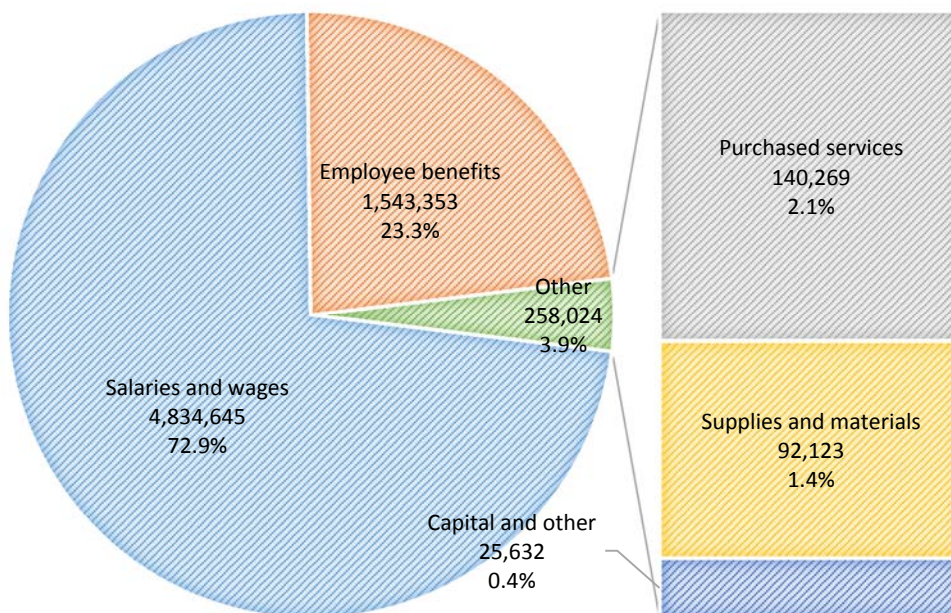
Principal: Scott Thomas
Phone: 651-683-8570

Glacier Hills' enrollment increased from 558 students on October 1, 2010, to 721 on October 1, 2014. The projected enrollment for 2015-16 is 753. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals decreased from 29.3 percent in 2010-11 to 24 percent projected for 2015-16. The increase in enrollment is mainly due to the arts and science magnet program established by the School Board in 2007-08 and allowing open enrollment of students from throughout the district. The table at right shows the history of the school's enrollment by year by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's spending by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	101	129	100	109	128	128
1	86	103	127	123	120	130
2	121	97	100	127	124	122
3	77	118	95	107	134	125
4	92	79	110	111	111	136
5	81	85	69	115	104	112
Total	558	611	601	692	721	753

F/R	29.3%	34.6%	29.7%	27.5%	27.5%	24.0%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	4,021,293	4,002,518	3,978,061	4,225,758	4,620,872	4,834,645
Employee benefits	1,286,313	1,270,297	1,342,329	1,482,833	1,533,151	1,543,353
Purchased services	146,364	114,424	115,587	128,511	202,579	140,269
Supplies and materials	77,165	100,359	73,207	101,517	177,148	92,123
Capital expenditures	2,661	72,523	14,257	74,343	132,265	21,882
Other expenditures	1,568	2,839	22,859	2,236	3,950	3,750
Total expenditures	5,535,365	5,562,960	5,546,300	6,015,200	6,669,965	6,636,022
Total students	558	611	601	692	721	753
Spending per student	9,920	9,105	9,228	8,692	9,251	8,813



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits continue to be the largest cost drivers, accounting for slightly more than 96 percent of the total expenditure budget at the school. Purchased services, at 2.1, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Close to 1.5 percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources, and office supplies. Less than 0.5 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Greenleaf Elementary School
13333 Galaxie Avenue, Apple Valley, MN 55124

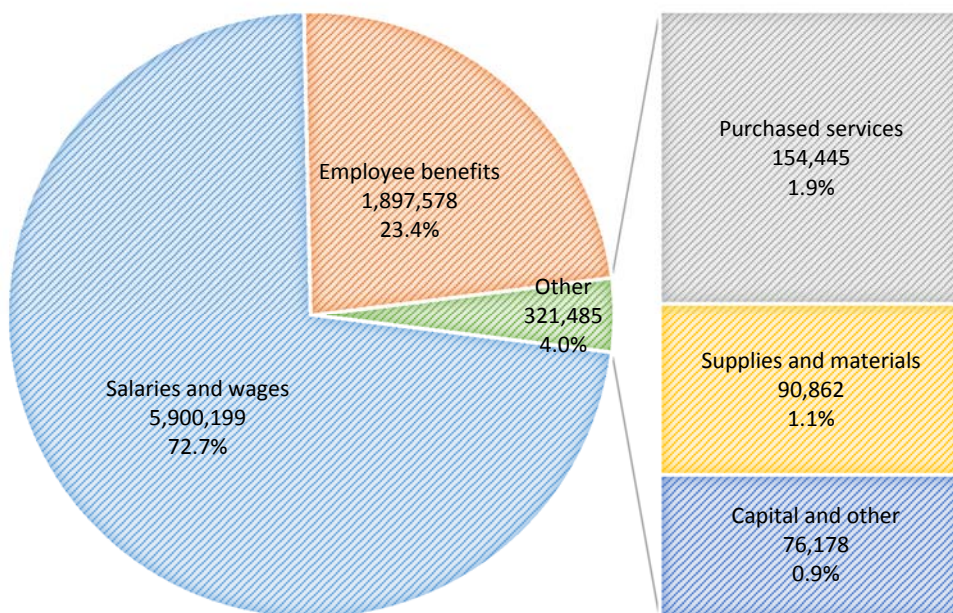
Principal: Michelle deKam Palmieri
Phone: 952-431-8270

Greenleaf's enrollment has remained fairly stable, at around 900 students since 2010-11 school year. The projected student count for 2015-16 is 922. This is an increase of approximately 2 percent over the six-year period. While the school's enrollment remains stable, the percentage of students eligible for free or reduced-price school meals increased from 22.2 percent in 2010-11 to a projected 35.7 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	149	149	152	121	121	157
1	153	160	148	156	156	149
2	154	150	166	154	154	140
3	130	162	155	164	150	156
4	151	128	153	158	168	152
5	168	148	133	159	159	168
Total	905	897	907	912	927	922

F/R	22.2%	24.3%	26.4%	32.9%	34.0%	35.7%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	4,726,882	4,783,910	5,064,941	5,235,609	5,632,095	5,900,199
Employee benefits	1,457,130	1,445,674	1,640,359	1,728,842	1,826,350	1,897,578
Purchased services	149,289	156,824	184,593	176,441	198,063	154,445
Supplies and materials	75,707	116,246	124,471	111,865	142,403	90,862
Capital expenditures	42,517	66,232	90,708	101,805	148,546	55,778
Other expenditures	6,052	7,361	12,329	20,769	23,309	20,400
Total expenditures	6,457,577	6,576,247	7,117,402	7,375,331	7,970,766	8,119,262
Total students	905	897	907	912	927	922
Spending per student	7,135	7,331	7,847	8,087	8,598	8,806



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 96 percent of the total expenditures at the school. Purchased services, at 1.9 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Slightly more than 1 percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources and office supplies. Less than 1 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Highland Elementary School
14007 Pilot Knob Road, Apple Valley, MN 55124

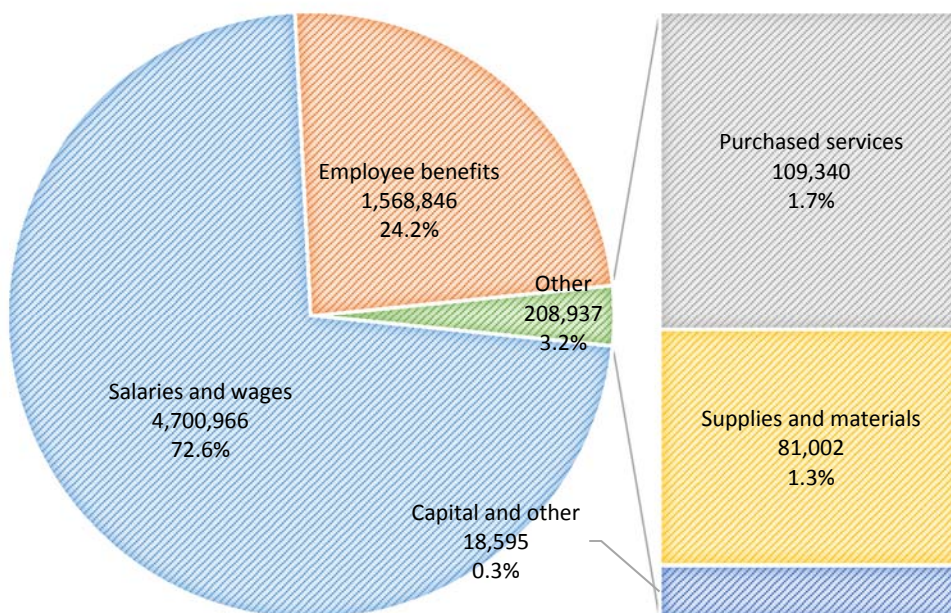
Principal: Chad Ryburn
Phone: 952-423-7595

Highland's enrollment increased from 624 students on October 1, 2010, to 650 on October 1, 2014. The projection for 2015-16 is 672. The actual October 1, 2013 student count of 721 was 79 students more than the prior year. This increase was chiefly due to the move of 79 kindergarten students from Parkview Elementary School to Highland to avoid overcrowding at Parkview. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals increased from 12.2 percent in 2010-11 to projected 18.7 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	102	85	118	171	99	99
1	111	109	89	121	113	122
2	109	110	111	89	127	114
3	99	106	106	114	91	129
4	103	102	108	107	114	93
5	100	110	110	119	106	115
Total	624	622	642	721	650	672

F/R	12.2%	12.9%	14.7%	18.6%	17.6%	18.7%
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	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget
Expenditures						
Salaries and wages	3,829,762	3,981,794	4,038,658	4,387,486	4,559,843	4,700,966
Employee benefits	1,106,554	1,188,241	1,251,371	1,431,373	1,476,228	1,568,846
Purchased services	118,422	110,239	120,022	131,007	127,945	109,340
Supplies and materials	105,521	98,756	105,742	107,739	143,013	81,002
Capital expenditures	13,533	32,107	38,950	11,656	55,605	16,995
Other expenditures	3,346	1,749	3,217	1,957	1,839	1,600
Total expenditures	5,177,137	5,412,887	5,557,961	6,071,218	6,364,473	6,478,749
Total students	624	622	642	721	650	672
Spending per student	8,297	8,702	8,657	8,421	9,791	9,641



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for nearly 97 percent of the total expenditures at the school. Purchased services, at 1.7 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Approximately 1.3 percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources and office supplies. The remaining budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Northview Elementary School
965 Diffley Road, Eagan, MN 55123

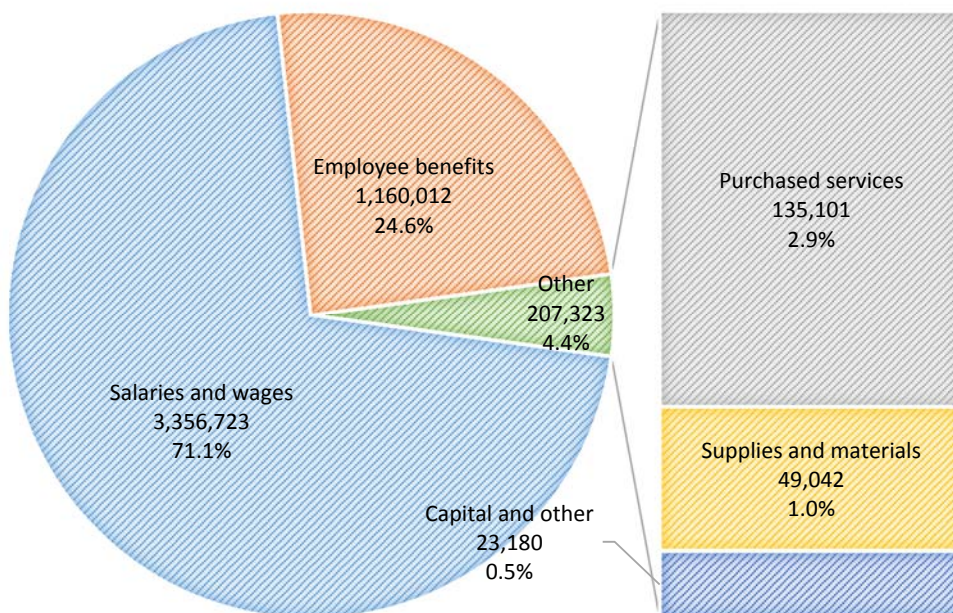
Principal: Kerri Town
Phone: 651-683-6820

Northview's enrollment declined from 415 students on October 1, 2010, to 387 on October 1, 2014. The projected student count for 2015-16 is 369. This is an 11 percent decrease over the six-year period. As the school's enrollment decreases, the percentage of students eligible for free or reduced-price school meals has increased from 12.6 percent in 2010-11 to a projected 16.9 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	61	56	75	43	55	55
1	64	65	63	77	49	53
2	67	68	72	73	75	50
3	63	63	68	62	74	76
4	70	60	63	75	60	75
5	90	74	61	65	74	60
Total	415	386	402	395	387	369

F/R	12.6%	15.1%	13.5%	16.4%	20.8%	16.9%
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	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget
Expenditures						
Salaries and wages	2,808,436	2,777,906	2,715,254	2,869,926	3,302,095	3,356,723
Employee benefits	958,731	924,077	915,428	1,011,810	1,188,067	1,160,012
Purchased services	129,122	141,839	159,356	123,430	145,428	135,101
Supplies and materials	59,109	53,709	79,572	73,011	74,022	49,042
Capital expenditures	41,577	46,574	29,397	50,699	20,956	11,630
Other expenditures	2,622	7,892	7,372	15,493	16,050	11,550
Total expenditures	3,999,597	3,951,997	3,906,378	4,144,370	4,746,618	4,724,058
Total students	415	386	402	395	387	369
Spending per student	9,638	10,238	9,717	10,492	12,265	12,802



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits continue to be the largest cost drivers, accounting for nearly 96 percent of the total expenditures at the school. Purchased services, at roughly 3 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. One percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Oak Ridge Elementary School
4350 Johnny Cake Ridge Road, Eagan, MN 55122

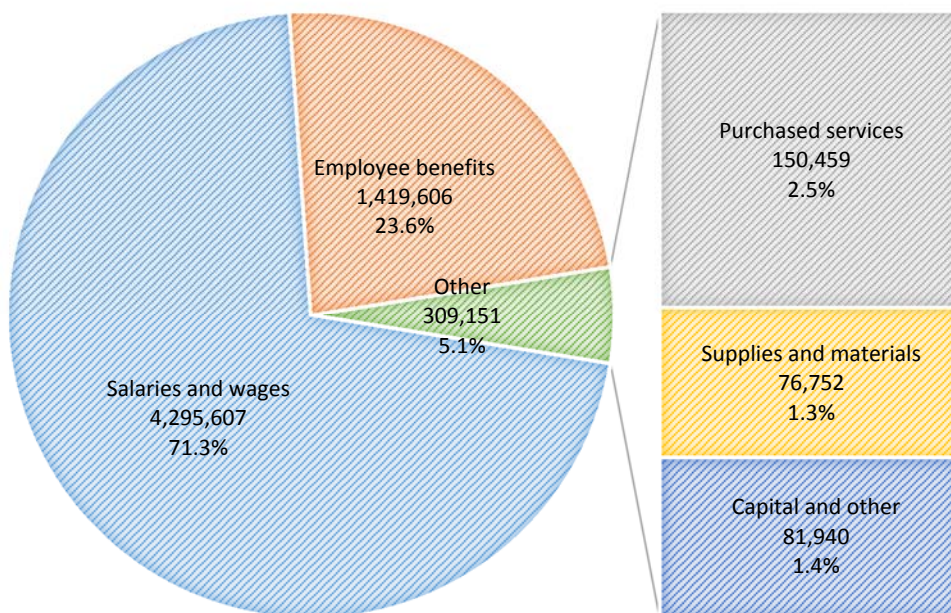
Principal: Cindy Magnuson
Phone: 651-683-6970

Oak Ridge's enrollment remained stable over the last five years, at 601 students on October 1, 2010 to 616 on October 1, 2014. The projected student count for 2015-16 is 598. During the same period, the percentage of students eligible for free or reduced- price school meals increased from 33.7 percent in 2010-11 to a projected 47.9 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	104	114	100	98	104	104
1	107	99	117	98	87	94
2	93	110	95	107	98	88
3	95	94	111	98	109	99
4	100	102	100	120	101	111
5	102	102	96	103	117	102
Total	601	621	619	624	616	598

F/R	33.7%	39.3%	33.6%	42.1%	44.5%	47.9%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	3,610,636	3,806,568	3,807,731	4,087,992	4,363,499	4,295,607
Employee benefits	1,109,784	1,224,450	1,240,650	1,414,668	1,479,496	1,419,606
Purchased services	124,388	134,508	141,510	130,135	157,939	150,459
Supplies and materials	50,520	76,798	78,444	75,891	73,367	76,752
Capital expenditures	7,280	39,325	35,078	74,661	22,946	80,690
Other expenditures	1,090	1,448	7,547	6,356	1,350	1,250
Total expenditures	4,903,699	5,283,097	5,310,961	5,789,703	6,098,597	6,024,364
Total students	601	621	619	624	616	598
Spending per student	8,159	8,507	8,580	9,278	9,900	10,074



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for nearly 95 percent of the total expenditures at the school. Purchased services, at 2.5 percent, represent the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials make up 1.3 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Parkview Elementary School
6795 Gerdine Path, Rosemount, MN 55068

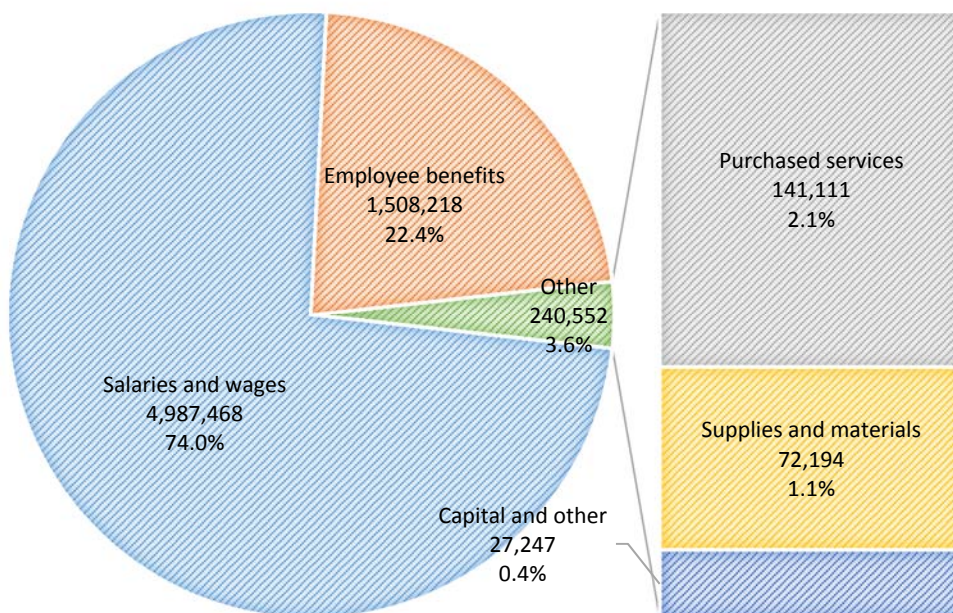
Principal: Nicole Frovik
Phone: 952-431-8350

Parkview's enrollment has increased, from 777 students on October 1, 2010, to 848 on October 1, 2014. The projected student count for 2015-16 is 888. This is a 14.28 percent increase over the six-year period. As the school's enrollment continues to increase, the percentage of students eligible for free or reduced-price school meals has increased from 24.9 percent in 2010-11 to 28.1 percent for 2014-15. The estimate for 2015-16 is 23.6 percent, a 4.5 percent decrease. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	122	147	127	80	145	144
1	132	125	152	138	157	170
2	136	128	127	145	140	158
3	128	137	130	127	143	142
4	125	127	128	132	128	145
5	134	132	121	124	135	129
Total	777	796	785	746	848	888

F/R	24.9%	27.3%	26.2%	28.0%	28.1%	23.6%
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	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget
Expenditures						
Salaries and wages	4,366,480	4,442,263	4,389,017	4,492,776	4,741,700	4,987,468
Employee benefits	1,353,358	1,333,152	1,372,559	1,448,700	1,542,504	1,508,218
Purchased services	126,992	120,474	129,431	150,375	135,124	141,111
Supplies and materials	48,382	64,215	60,567	49,144	60,269	72,194
Capital expenditures	32,897	1,763	86,265	55,729	73,439	24,490
Other expenditures	4,775	3,488	33,327	3,578	2,757	2,757
Total expenditures	5,932,884	5,965,355	6,071,167	6,200,303	6,555,793	6,736,238
Total students	777	796	785	746	848	888
Spending per student	7,636	7,494	7,734	8,311	7,731	7,586



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for slightly more than 96 percent of the budget at the school. Purchased services, at 2.1 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Slightly more than 1 percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Pinewood Elementary School
4300 Dodd Road, Eagan, MN 55123

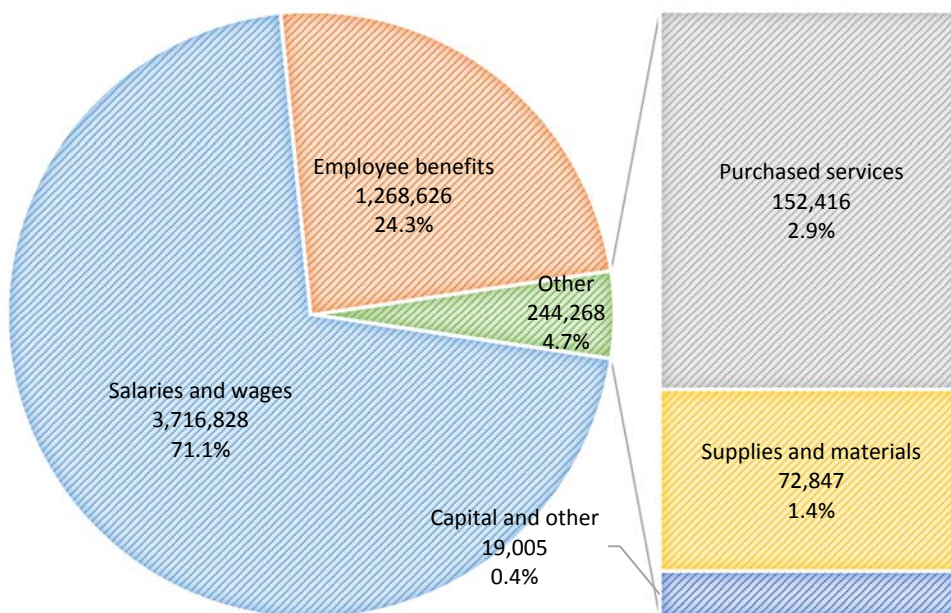
Principal: Crisfor Town
Phone: 651-683-6980

Pinewood's enrollment has been fairly stable over the past five years, with a high of 621 students in 2010-11 and a low of 572 in 2012-13. The projected enrollment for 2015-16 is 596 students. During the same period, the percentage of students eligible for free or reduced-price school meals increased significantly, from 9.1 percent in 2010-11 to a projected 18.5 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	95	88	74	107	75	75
1	59	92	99	90	93	101
2	111	61	100	99	101	94
3	100	112	76	106	113	102
4	129	101	119	80	108	115
5	127	132	104	123	87	109
Total	621	586	572	605	577	596

F/R	9.1%	8.4%	6.1%	10.9%	15.7%	18.5%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	3,415,624	3,342,809	3,182,487	3,378,808	3,625,406	3,716,828
Employee benefits	998,654	1,019,086	1,045,053	1,130,160	1,228,362	1,268,626
Purchased services	137,313	143,127	138,960	143,213	168,796	152,416
Supplies and materials	53,248	58,826	60,338	62,644	109,165	72,847
Capital expenditures	(653)	43,314	3,955	67,097	63,965	16,895
Other expenditures	4,664	5,006	15,973	8,051	4,110	2,110
Total expenditures	4,608,850	4,612,168	4,446,766	4,789,973	5,199,804	5,229,722
Total students	621	586	572	605	577	596
Spending per student	7,422	7,871	7,774	7,917	9,012	8,775



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for 95.4 percent of the total expenditures at the school. Purchased services, at 2.9 percent, is the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Close to 1.5 percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Red Pine Elementary School
530 Red Pine Lane, Eagan, MN 55123

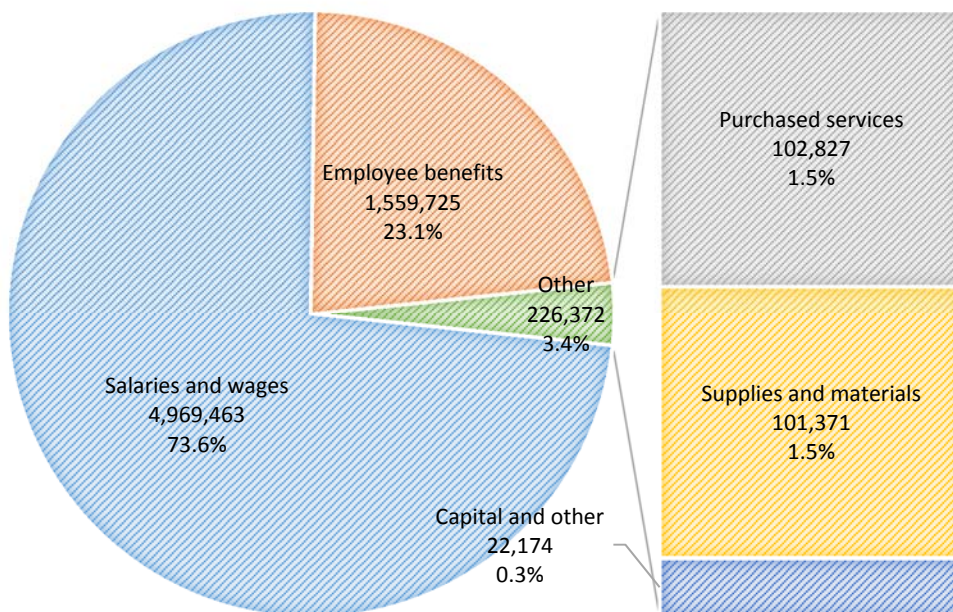
Principal: Drew Goeldner
Phone: 651-423-7870

Red Pine's enrollment declined from 943 students on October 1, 2010 to a projected of 866 students for 2015-16. During the same period, the percentage of students eligible for free or reduced-price school meals increased, from 12.4 percent in 2010-11 to a projected 14.5 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	156	173	155	108	121	120
1	148	154	173	162	133	144
2	167	155	149	170	156	135
3	142	167	158	150	162	158
4	154	143	173	167	145	164
5	176	154	137	174	156	145
Total	943	946	945	931	873	866

F/R	12.4%	14.5%	12.9%	16.7%	14.7%	14.5%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	4,259,520	4,356,625	4,557,146	4,747,227	5,007,802	4,969,463
Employee benefits	1,180,675	1,216,510	1,371,641	1,479,063	1,633,790	1,559,725
Purchased services	109,131	110,631	111,231	122,566	117,168	102,827
Supplies and materials	92,604	86,152	108,575	105,384	87,374	101,371
Capital expenditures	35,372	34,389	49,464	74,936	47,842	21,174
Other expenditures	2,928	3,574	5,189	1,318	1,196	1,000
Total expenditures	5,680,231	5,807,882	6,203,246	6,530,493	6,895,172	6,755,560
Total students	943	946	945	931	873	866
Spending per student	6,024	6,139	6,564	7,014	7,898	7,801



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for nearly 97 percent of the total expenditures at the school. Budgets for purchased services and supplies and materials each represent 1.5 percent of the budget. Purchased services include professional fees, utilities, postage, communication, etc. Supplies and materials include classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Rosemount Elementary School
3155 144th Street West, Rosemount, MN 55068

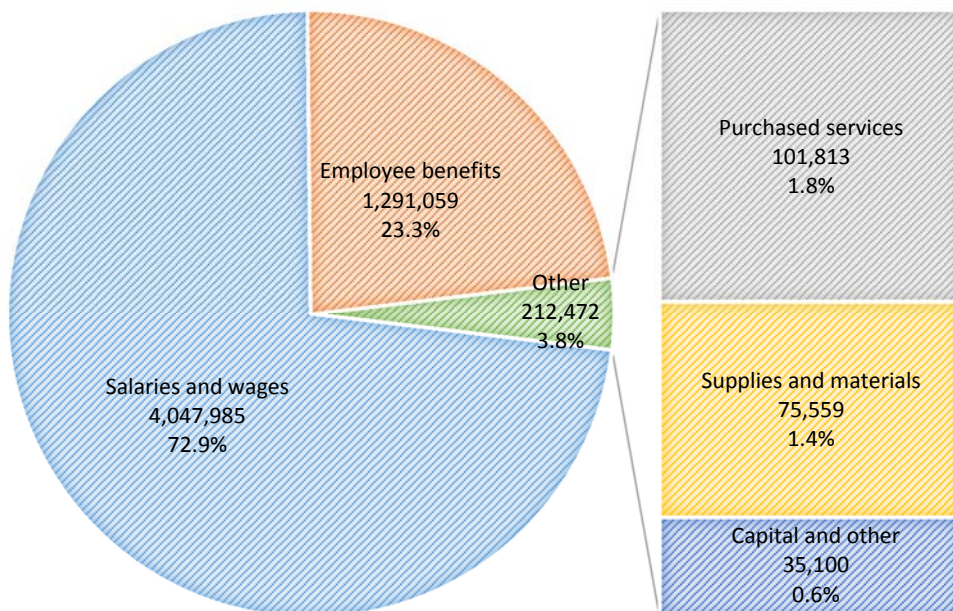
Principal: Thomas Idstrom
Phone: 651-423-7690

Rosemount's enrollment increased from 648 students in 2010-11 to 670 students for the 2014-15 school year. The projected student count for 2015-16 is 669. During the same period, the percentage of students eligible for free or reduced-price school meals declined, from 29.5 percent in 2010-11 to a projected 21.7 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	121	93	95	94	111	111
1	104	117	104	109	100	108
2	104	106	107	108	115	101
3	91	113	109	109	121	116
4	125	87	110	110	109	123
5	103	129	91	111	114	110
Total	648	645	616	641	670	669

F/R	29.5%	28.3%	25.9%	26.5%	23.7%	21.7%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	3,720,638	3,875,813	3,725,012	3,887,025	4,005,374	4,047,985
Employee benefits	1,129,568	1,223,068	1,191,793	1,302,927	1,293,524	1,291,059
Purchased services	110,719	106,758	117,179	119,067	104,550	101,813
Supplies and materials	58,513	61,028	75,068	59,569	78,399	75,559
Capital expenditures	42,531	1,133	62,264	18,671	70,469	33,800
Other expenditures	1,328	1,271	2,840	1,283	1,300	1,300
Total expenditures	5,063,298	5,269,071	5,174,156	5,388,542	5,553,616	5,551,516
Total students	648	645	616	641	670	669
Spending per student	7,814	8,169	8,400	8,406	8,289	8,298



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for slightly more than 96 percent of the total expenditures at the school. Purchased services make up the next largest share at almost 2 percent. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.4 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Shannon Park Elementary Elementary
13501 Shannon Parkway, Rosemount, MN 55068

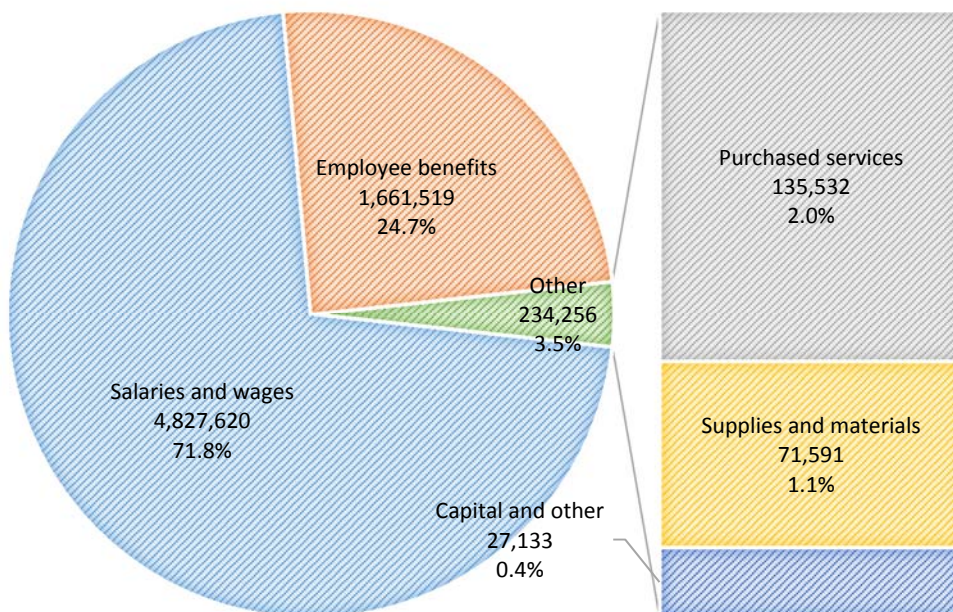
Principal: Michael Guthrie
Phone: 651-423-7670

Shannon Park's enrollment increased from 767 students on October 1, 2010 to 824 on October 1, 2014. The projected student count for 2015-16 is 836. This is an increase of 8.99 percent over the six-year period. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals has remained stable at 6.5 percent in 2010-11 to a projected 6.9 percent in 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	129	132	128	127	129	128
1	140	135	148	122	134	145
2	126	135	142	156	122	136
3	117	124	140	139	156	123
4	125	123	130	141	145	158
5	130	126	124	134	138	146
Total	767	775	812	819	824	836

F/R	6.5%	7.3%	6.8%	8.2%	7.5%	6.9%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	4,128,961	4,203,742	4,473,798	4,547,240	4,766,016	4,827,620
Employee benefits	1,387,142	1,285,838	1,461,137	1,498,430	1,584,013	1,661,519
Purchased services	125,845	135,760	154,133	129,197	127,212	135,532
Supplies and materials	63,495	58,646	73,106	90,774	66,427	71,591
Capital expenditures	43,883	29,683	64,305	21,287	45,165	25,733
Other expenditures	11,676	3,510	2,959	1,387	1,300	1,400
Total expenditures	5,761,001	5,717,179	6,229,438	6,288,316	6,590,133	6,723,395
Total students	767	775	812	819	824	836
Spending per student	7,511	7,377	7,672	7,678	7,998	8,042



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 96.5 percent of the total expenditures at the school. Purchased services, at 2 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent 1.1 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining budget is earmarked for capital and other expenditures, such as equipment, dues, membership and license fees.

Southview Elementary School
1025 Whitney Drive, Apple Valley, MN 55124

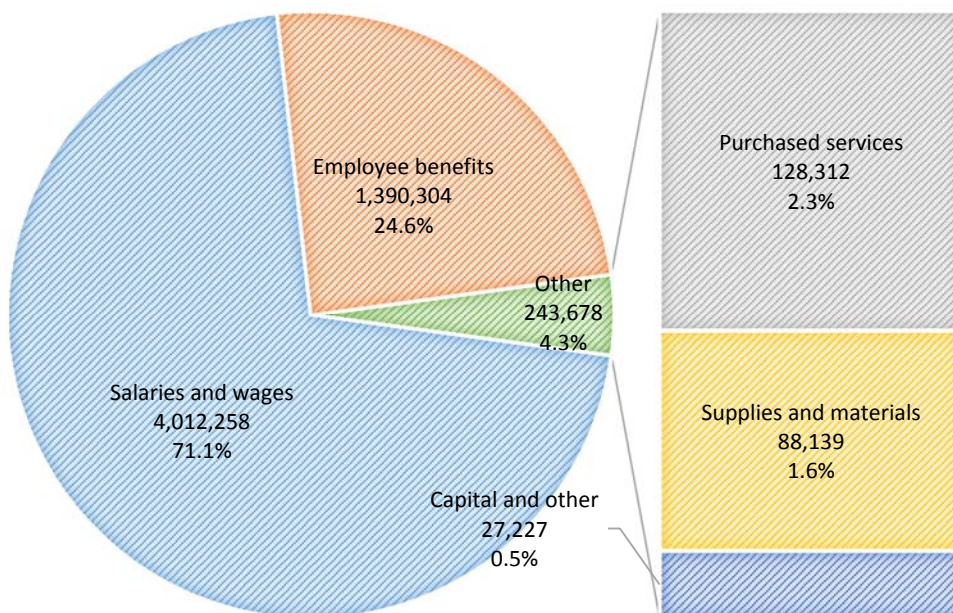
Principal: Christine Heilman
Phone: 952-431-8370

Southview's enrollment declined from 671 students on October 1, 2010 to 626 on October 1, 2014. The projected student count for 2015-16 is 610. This is a decrease of approximately 9.09 percent over the six-year period. As the school's enrollment declines, the percentage of students eligible for free or reduced-price school meals increased, from 19.9 percent in 2010-11 to projected 30.2 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	115	107	95	97	88	88
1	111	109	118	82	91	98
2	110	112	115	122	90	92
3	110	108	113	113	117	91
4	95	107	112	111	121	119
5	130	95	107	112	119	122
Total	671	638	660	637	626	610

F/R	19.9%	21.2%	20.0%	25.5%	26.2%	30.2%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	3,814,256	3,711,418	3,982,518	4,028,398	4,127,954	4,012,258
Employee benefits	1,218,512	1,212,999	1,320,090	1,437,067	1,486,349	1,390,304
Purchased services	112,987	109,620	125,127	121,445	132,461	128,312
Supplies and materials	60,953	60,358	70,579	75,065	109,506	88,139
Capital expenditures	9,451	36,560	10,052	52,277	69,374	24,990
Other expenditures	1,418	2,769	1,131	2,782	3,071	2,237
Total expenditures	5,217,577	5,133,724	5,509,497	5,717,033	5,928,715	5,646,240
Total students	671	638	660	637	626	610
Spending per student	7,776	8,047	8,348	8,975	9,471	9,256



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The salary and employee benefits budget remains the largest cost drivers, accounting for 95.7 percent of the total expenditure budget at the school. Purchased services, at 2.3 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent 1.6 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining budget allocations are planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Thomas Lake Elementary School
4350 Thomas Lake Road, Eagan, MN 55122

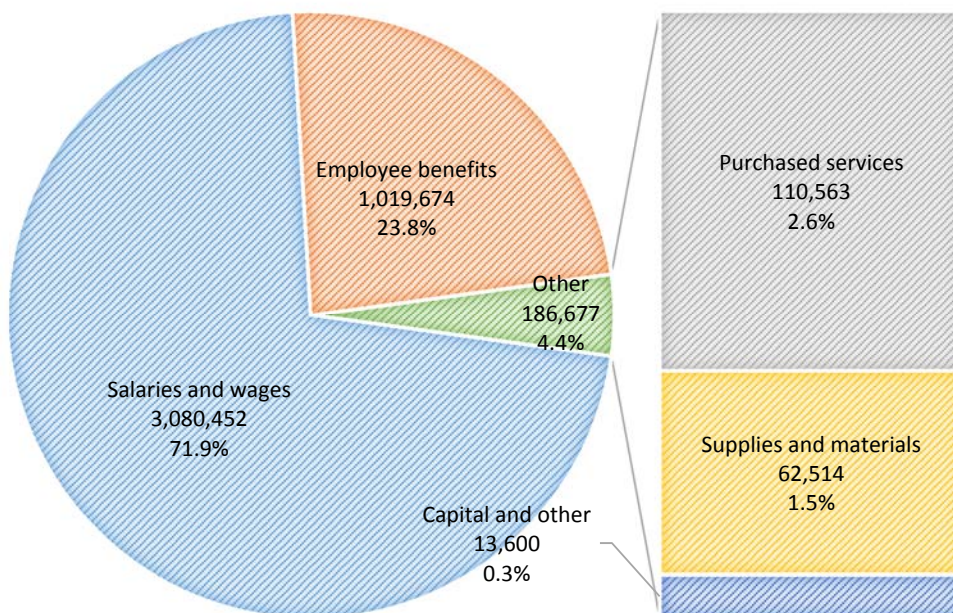
Principal: Mary Jelinek
Phone: 651-683-6890

Thomas Lake's enrollment declined slightly from 423 students on October 1, 2010 to 406 on October 1, 2014. The projection for 2015-16 is 398 students. During the same period, the percentage of students eligible for free or reduced-price school meals increased, from 12.3 percent in 2010-11 to projected 17.6 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	66	47	48	55	75	75
1	75	61	50	58	62	67
2	79	70	61	52	64	63
3	56	72	73	67	61	66
4	66	54	70	74	65	62
5	81	68	54	70	79	65
Total	423	372	356	376	406	398

F/R	12.3%	12.9%	12.9%	14.9%	15.3%	17.6%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	2,972,820	2,770,566	2,670,459	2,892,137	3,046,846	3,080,452
Employee benefits	957,827	834,238	877,876	1,043,572	1,028,184	1,019,674
Purchased services	135,615	143,724	127,145	141,326	134,763	110,563
Supplies and materials	84,916	52,057	68,178	70,448	103,840	62,514
Capital expenditures	37,491	1,103	24,164	46,531	23,093	11,850
Other expenditures	3,619	3,179	2,850	1,693	1,750	1,750
Total expenditures	4,192,288	3,804,867	3,770,671	4,195,707	4,338,476	4,286,803
Total students	423	372	356	376	406	398
Spending per student	9,911	10,228	10,592	11,159	10,686	10,771



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for nearly 96 percent of the total expenditures at the school. Purchased services, at 2.6 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent 1.5 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Westview Elementary School
225 Garden View Drive, Apple Valley, MN 55124

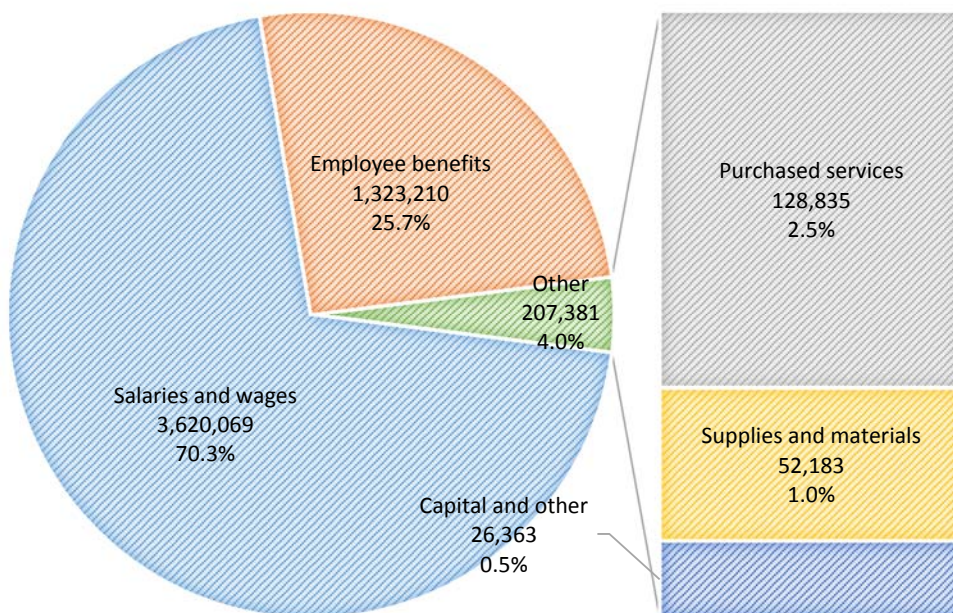
Principal: Tami Staloch-Schultz
Phone: 952-431-8380

Westview's enrollment has declined from 451 students on October 1, 2010 to 398 students on October 1, 2014. The projected student count for 2015-16 is 413. During the same time period, the percentage of students eligible for free or reduced-price school meals has increased from 32.5 percent in 2010-11 to a projected 42.7 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	71	70	75	67	81	81
1	61	70	68	76	65	70
2	76	62	78	61	74	66
3	67	80	64	76	57	75
4	90	67	79	62	63	58
5	86	93	73	80	58	63
Total	451	442	437	422	398	413

F/R	32.5%	36.2%	39.0%	41.0%	41.8%	42.7%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	3,283,408	3,137,898	3,183,697	3,403,289	3,497,311	3,620,069
Employee benefits	1,037,305	1,053,169	1,093,321	1,218,575	1,266,404	1,323,210
Purchased services	119,817	110,366	117,032	120,116	141,630	128,835
Supplies and materials	46,517	63,667	71,091	67,864	94,839	52,183
Capital expenditures	22,219	5,357	47,916	17,337	80,178	25,194
Other expenditures	1,245	1,900	2,840	1,293	1,400	1,169
Total expenditures	4,510,510	4,372,358	4,515,896	4,828,473	5,081,762	5,150,660
Total students	451	442	437	422	398	413
Spending per student	10,001	9,892	10,334	11,442	12,768	12,471



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for 96 percent of the total expenditures at the school. Purchased services, at 2.5 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent 1.0 percent of the budget including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining budget allocations are earmarked for capital and other expenditures, such as equipment, dues, membership and license fees.

Woodland Elementary School
945 Wescott Road, Eagan, MN 55123

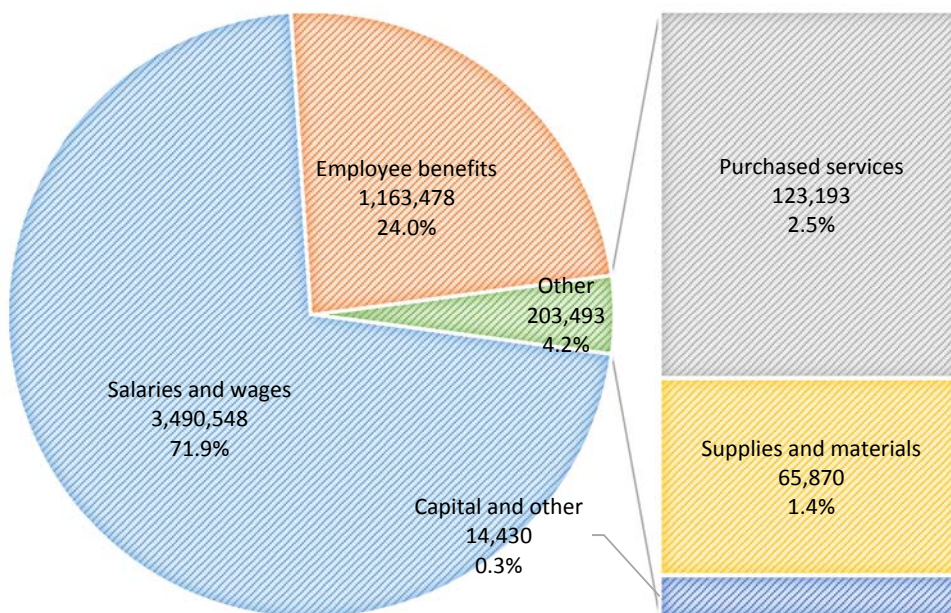
Principal: Lisa Carlson
Phone: 651-683-6990

Woodland's enrollment has increased from 472 students on October 1, 2010, to a projected 526 students for 2015-16. This is an increase of 11.44 percent. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals also increased, from 5.8 percent in 2010-11 to a projected 15.4 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
K	78	79	90	86	81	81
1	76	83	81	89	81	88
2	70	83	79	91	95	82
3	79	73	85	83	90	96
4	81	80	79	93	86	92
5	88	84	81	81	92	87
Total	472	482	495	523	525	526

F/R	5.8%	10.8%	13.3%	16.4%	16.2%	15.4%
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	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget
Expenditures						
Salaries and wages	3,428,948	3,107,571	3,179,343	3,330,827	3,559,298	3,490,548
Employee benefits	1,063,598	917,639	967,346	1,079,784	1,202,592	1,163,478
Purchased services	122,789	115,073	125,060	129,033	124,094	123,193
Supplies and materials	44,048	42,427	51,014	54,107	36,358	65,870
Capital expenditures	30,011	2,621	39,203	13,129	40,301	12,570
Other expenditures	3,035	3,767	2,939	1,382	1,510	1,860
Total expenditures	4,692,428	4,189,097	4,364,905	4,608,262	4,964,153	4,857,519
Total students	472	482	495	523	525	526
Spending per student	9,942	8,691	8,818	8,811	9,456	9,235



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for nearly 96 percent of the total expenditures at the school. Purchased services, at 2.5 percent, make up the next largest share. These expenses include professional fees, utilities postage, communication, etc. Supplies and materials make up 1.4 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining budget allocations are planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Black Hawk Middle School
1540 Deerwood Drive, Eagan, MN 55122

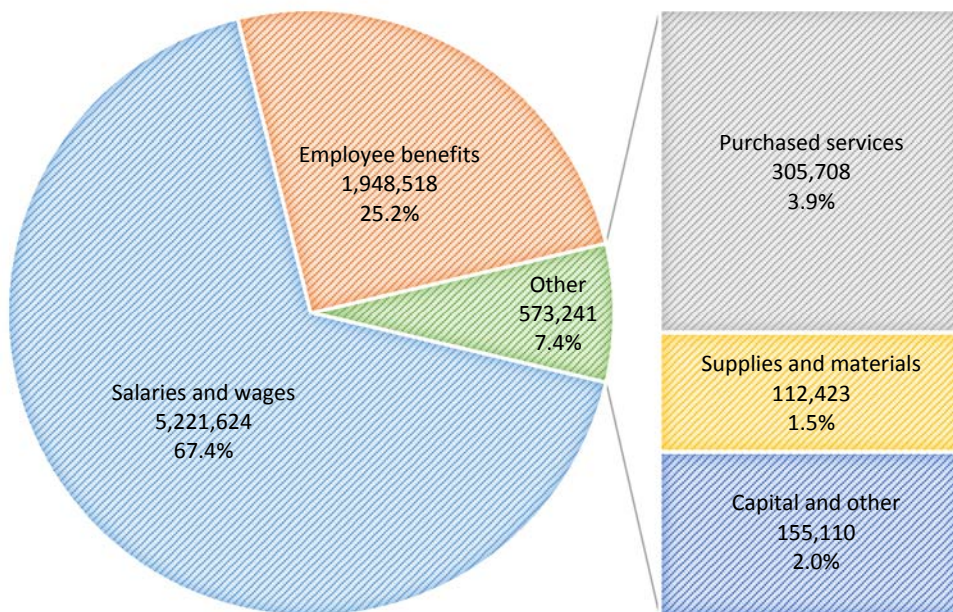
Principal: Richard Wendorff
Phone: 651-683-8521

Black Hawk's enrollment has been stable over the last five years, from 857 students on October 1, 2010 to 847 on October 1, 2014. The projection for 2015-16 is 862 students. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 22.2 percent in 2010-11 to a projected 28.2 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
6	299	271	257	260	292	289
7	290	286	261	274	275	297
8	268	296	282	268	280	276
Total	857	853	800	802	847	862

F/R	22.2%	25.1%	25.2%	28.5%	27.9%	28.2%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	5,212,421	4,858,463	4,612,730	4,594,998	4,876,158	5,221,624
Employee benefits	1,733,192	1,626,603	1,595,855	1,677,725	1,759,622	1,948,518
Purchased services	292,258	283,796	290,239	326,005	372,987	305,708
Supplies and materials	119,942	137,666	126,226	95,350	209,386	112,423
Capital expenditures	31,907	92,778	93,505	73,364	121,159	146,775
Other expenditures	6,177	5,354	6,307	4,838	5,150	8,335
Total expenditures	7,395,897	7,004,659	6,724,862	6,772,279	7,344,462	7,743,383
Total students	857	853	800	802	847	862
Spending per student	8,630	8,212	8,406	8,444	8,671	8,983



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for nearly 92.6 percent of the total expenditures at the school. Purchased services, at 3.9 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent 1.5 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining 2 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Dakota Hills Middle School
4183 Braddock Trail, Eagan, MN 55123

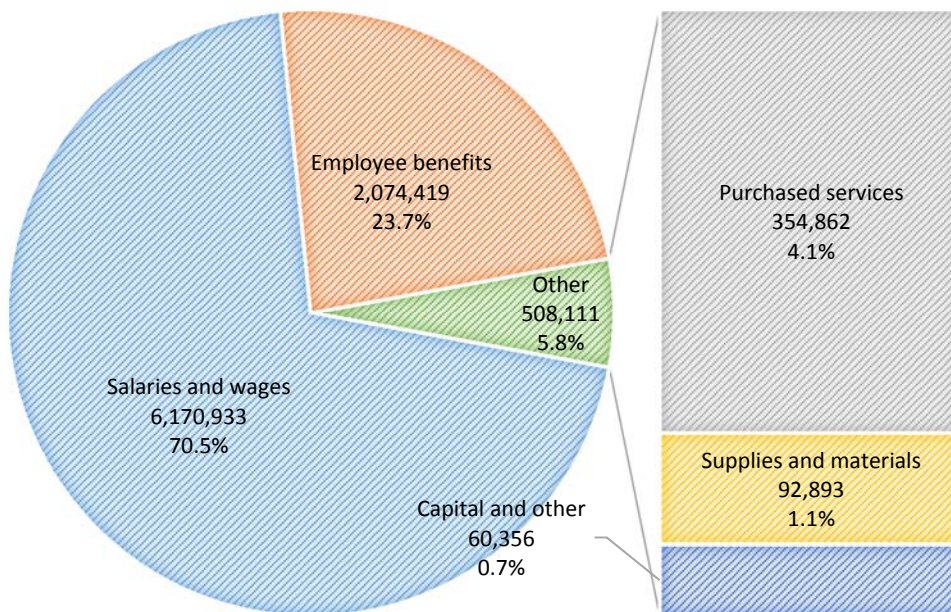
Principal: Trevor Johnson
Phone: 651-683-6800

Dakota Hills' enrollment has remained stable over the last five years. The projected student count for the 2015-16 school year is 1,102, exactly the same as October 1, 2014. The percentage of students eligible for free or reduced-price school meals has also remained stable, from 9.4 percent in 2010-11 to a projected 12.1 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
6	350	393	376	333	380	375
7	383	346	405	392	339	386
8	429	382	346	426	383	341
Total	1,162	1,121	1,127	1,151	1,102	1,102

F/R	9.4%	12.6%	10.8%	11.8%	12.0%	12.1%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	6,280,633	5,705,181	6,046,433	6,225,987	6,497,527	6,170,933
Employee benefits	2,027,198	1,820,028	2,009,227	2,110,028	2,153,127	2,074,419
Purchased services	377,099	372,602	402,071	408,178	498,569	354,862
Supplies and materials	138,375	127,009	141,441	190,823	210,204	92,893
Capital expenditures	99,804	46,993	70,212	350,232	192,250	57,356
Other expenditures	5,771	5,349	75,611	6,831	3,332	3,000
Total expenditures	8,928,880	8,077,163	8,744,995	9,292,079	9,555,009	8,753,463
Total students	1,162	1,121	1,127	1,151	1,102	1,102
Spending per student	7,684	7,205	7,760	8,073	8,671	7,943



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 94.2 percent of the total expenditures at the school. Purchased services, at 4.1 percent of the budget, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.1 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Falcon Ridge Middle School
12900 Johnny Cake Ridge Road, Apple Valley, MN 55124

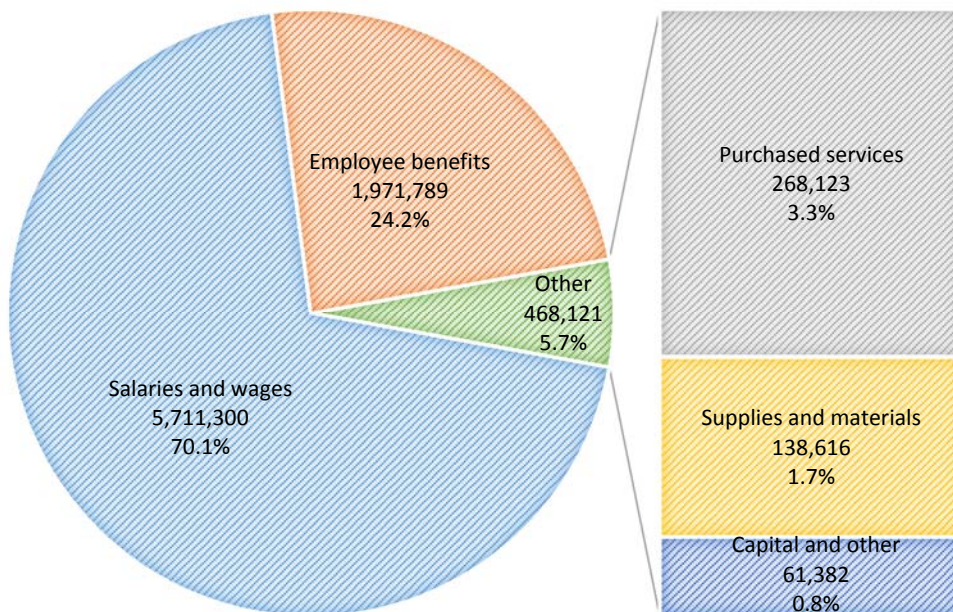
Principal: Noel Mehus
Phone: 952-431-8760

Falcon Ridge's enrollment declined from 1,102 on October 1, 2010, to 1,032 on October 1, 2014. The projection for 2015-16 is 1,004 students. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 16.6 percent in 2010-11 to a proposed 21.2 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
6	360	378	361	330	333	329
7	379	367	390	371	334	339
8	363	376	378	389	365	336
Total	1,102	1,121	1,129	1,090	1,032	1,004

F/R	16.6%	20.0%	17.8%	23.0%	21.7%	21.2%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	6,429,329	5,805,311	5,845,519	6,143,640	5,978,610	5,711,300
Employee benefits	2,070,067	1,870,941	1,857,467	2,102,108	2,119,665	1,971,789
Purchased services	291,246	280,773	296,560	306,570	281,724	268,123
Supplies and materials	108,936	131,083	124,032	134,834	141,480	138,616
Capital expenditures	118,249	64,399	128,268	99,574	210,460	53,097
Other expenditures	2,476	2,150	9,323	9,610	6,000	8,285
Total expenditures	9,020,303	8,154,658	8,261,169	8,796,337	8,737,939	8,151,210
Total students	1,102	1,121	1,129	1,090	1,032	1,004
Spending per student	8,185	7,274	7,317	8,070	8,467	8,119



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 94.3 percent of the total expenditure budget. Purchased services, at 3.3 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials make up 1.7 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining budget allocations are planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Rosemount Middle School
3135 143rd Street West, Rosemount, MN 55068

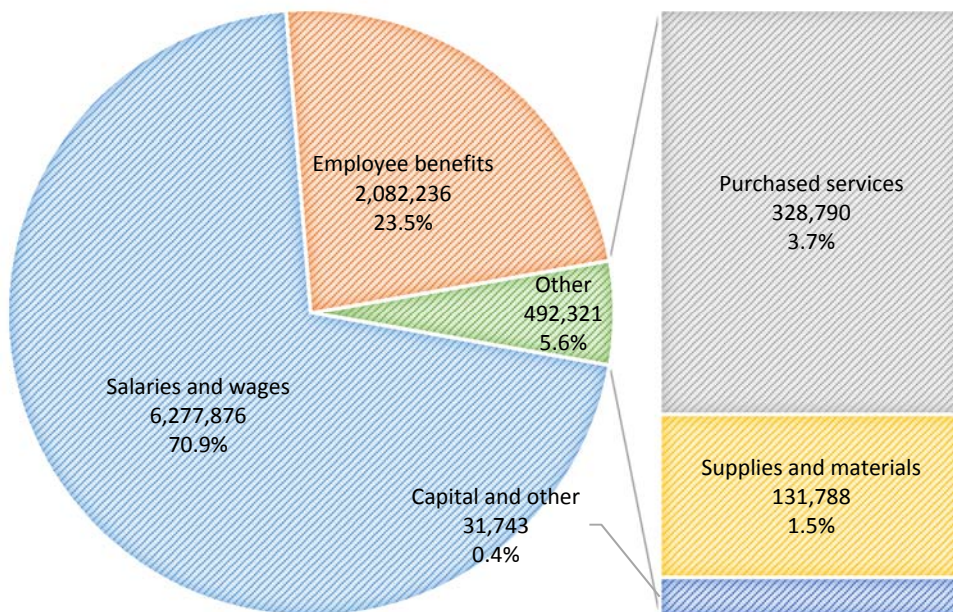
Principal: Mary Thompson
Phone: 651-423-7570

Rosemount's enrollment has increased from 1,143 students on October 1, 2010, to 1,199 students on October 1, 2014. The projection for the 2015-16 school year is 1,211 students. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 13.4 percent in 2010-11 to a projected 16.3 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
6	389	398	388	367	419	414
7	375	387	397	401	369	426
8	379	380	383	390	411	371
Total	1,143	1,165	1,168	1,158	1,199	1,211

F/R	13.4%	17.1%	15.4%	17.7%	16.8%	16.3%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	6,085,680	5,733,407	5,764,632	6,041,012	6,044,997	6,277,876
Employee benefits	1,958,773	1,784,523	1,850,567	2,008,144	2,004,147	2,082,236
Purchased services	277,123	267,363	312,101	358,601	483,861	328,790
Supplies and materials	148,052	164,232	197,401	137,801	308,547	131,788
Capital expenditures	43,488	88,701	61,716	64,181	265,719	31,043
Other expenditures	4,750	10,847	4,397	2,969	3,500	700
Total expenditures	8,517,865	8,049,072	8,190,815	8,612,709	9,110,771	8,852,433
Total students	1,143	1,165	1,168	1,158	1,199	1,211
Spending per student	7,452	6,909	7,013	7,438	7,599	7,310



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 94.4 percent of the total budget. Purchased services, at 3.7 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.5 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining expenditure budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Scott Highlands Middle School
14011 Pilot Knob Road, Apple Valley, MN 55124

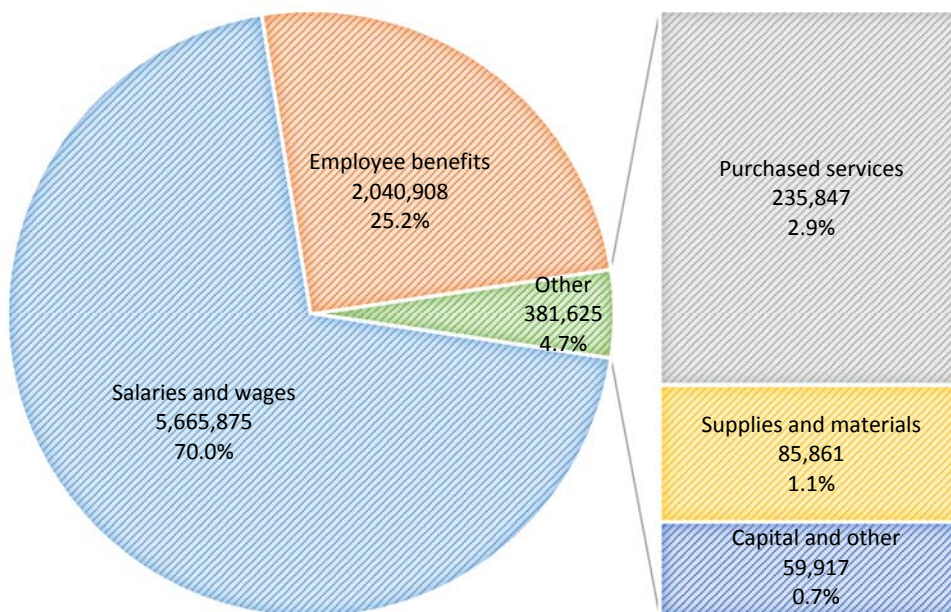
Principal: Dan Wilharber
Phone: 952-423-7581

Scott Highlands' enrollment increased from 793 students on October 1, 2010, to 936 students on October 1, 2014. The projected student count for 2015-16 is 944. This is an increase of 19.04 percent over the six-year period. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals has remained relatively stable from 21.4 percent in 2010-11 to a projected 23.8 percent in 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
6	278	281	308	311	318	314
7	241	278	283	307	306	323
8	274	246	276	292	312	307
Total	793	805	867	910	936	944

F/R	21.4%	25.0%	23.3%	24.6%	21.8%	23.8%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	5,239,047	4,982,604	5,139,606	5,568,712	5,886,774	5,665,875
Employee benefits	1,793,065	1,683,223	1,748,147	2,020,806	2,112,609	2,040,908
Purchased services	227,445	234,126	253,602	289,635	252,982	235,847
Supplies and materials	110,008	107,237	109,878	113,228	204,587	85,861
Capital expenditures	30,954	29,204	104,870	125,410	117,601	57,977
Other expenditures	2,272	3,804	2,416	9,135	2,840	1,940
Total expenditures	7,402,790	7,040,197	7,358,520	8,126,928	8,577,393	8,088,408
Total students	793	805	867	910	936	944
Spending per student	9,335	8,746	8,487	8,931	9,164	8,568



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 95.2 percent of the total expenditures. Purchased services, at 2.9 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.1 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining expenditure budget is earmarked for capital and other expenditures, such as equipment, dues, membership and license fees.

Valley Middle School of STEM
900 Garden View Drive, Apple Valley, MN 55124

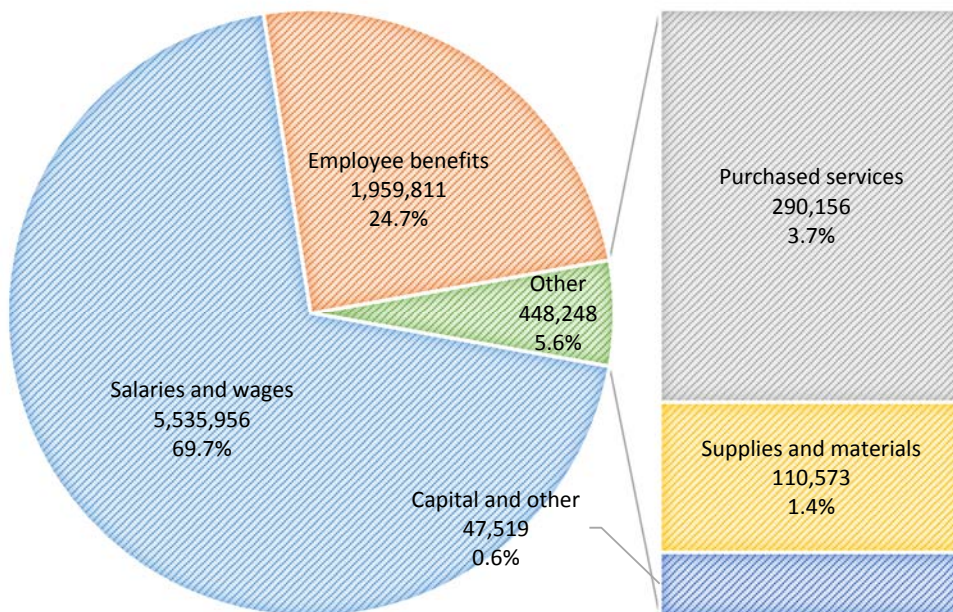
Principal: Dave McKeag
Phone: 952-431-8300

Valley Middle's enrollment has decreased from 893 students on October 1, 2010 to 839 students on October 1, 2014. The projection for 2015-16 is 862 students. During the same time period, the percentage of students eligible for free or reduced-price school meals has increased, from 30.6 percent in 2010-11 to a projected 38.2 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
6	280	312	264	290	289	286
7	303	288	299	275	281	294
8	310	315	262	323	269	282
Total	893	915	825	888	839	862

F/R	30.6%	34.8%	34.0%	38.1%	38.8%	38.2%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	5,825,792	5,509,026	5,680,250	5,911,510	5,774,192	5,535,956
Employee benefits	1,982,188	1,893,439	2,032,939	2,079,443	2,078,442	1,959,811
Purchased services	268,260	306,773	377,038	343,471	258,082	290,156
Supplies and materials	103,338	102,778	105,292	97,879	142,908	110,573
Capital expenditures	63,738	39,499	92,874	217,090	395,254	36,634
Other expenditures	2,343	20,033	5,296	14,256	4,495	10,885
Total expenditures	8,245,659	7,871,548	8,293,689	8,663,648	8,653,373	7,944,015
Total students	893	915	825	888	839	862
Spending per student	9,234	8,603	10,053	9,756	10,314	9,216



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 94.4 percent of the total expenditures. Purchased services, at 3.7 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.4 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Apple Valley High School
14450 Hayes Road, Apple Valley, MN 55124

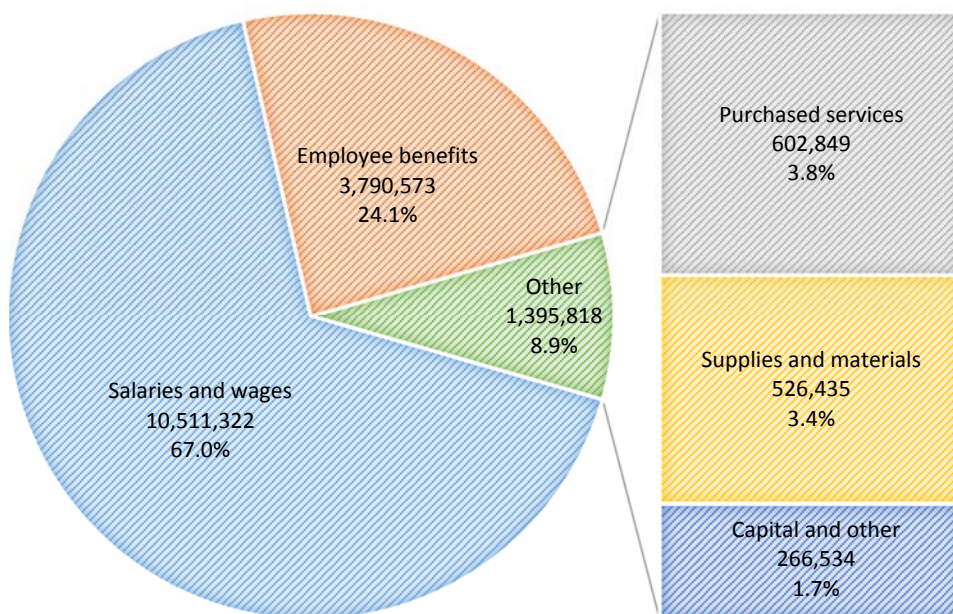
Principal: Steve Degenaar
Phone: 952-431-8200

Apple Valley's enrollment declined from 1,783 students on October 1, 2010, to 1,624 on October 1, 2013. Actual enrollment for 2014-15 was 1,665 and the projected enrollment for 2015-16 is 1,686. During the same time period, the percentage of students eligible for free or reduced-price school meals has increased from 23.9 percent in 2010-11 to a projected 33.3 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
9	475	464	439	425	474	460
10	473	480	443	435	436	475
11	430	385	400	386	376	376
12	405	399	352	378	379	375
Total	1,783	1,728	1,634	1,624	1,665	1,686

F/R	23.9%	26.3%	25.4%	31.0%	29.7%	33.3%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	10,903,836	10,721,259	10,833,540	10,929,122	10,734,418	10,511,322
Employee benefits	3,522,639	3,444,727	3,651,613	3,824,521	3,810,930	3,790,573
Purchased services	785,297	764,325	676,500	796,801	627,422	602,849
Supplies and materials	350,164	367,761	346,108	330,382	666,831	526,435
Capital expenditures	109,530	144,809	216,781	211,681	822,916	251,589
Other expenditures	21,568	43,821	48,217	30,827	16,752	14,945
Total expenditures	15,693,034	15,486,702	15,772,759	16,123,335	16,679,269	15,697,713
Total students	1,783	1,728	1,634	1,624	1,665	1,686
Spending per student	8,801	8,962	9,653	9,928	10,018	9,311



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for nearly 91.1 percent of the total expenditures. Purchased services, at 3.8 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 3.4 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 1.7 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Eagan High School
4185 Braddock Trail, Eagan, MN 55123

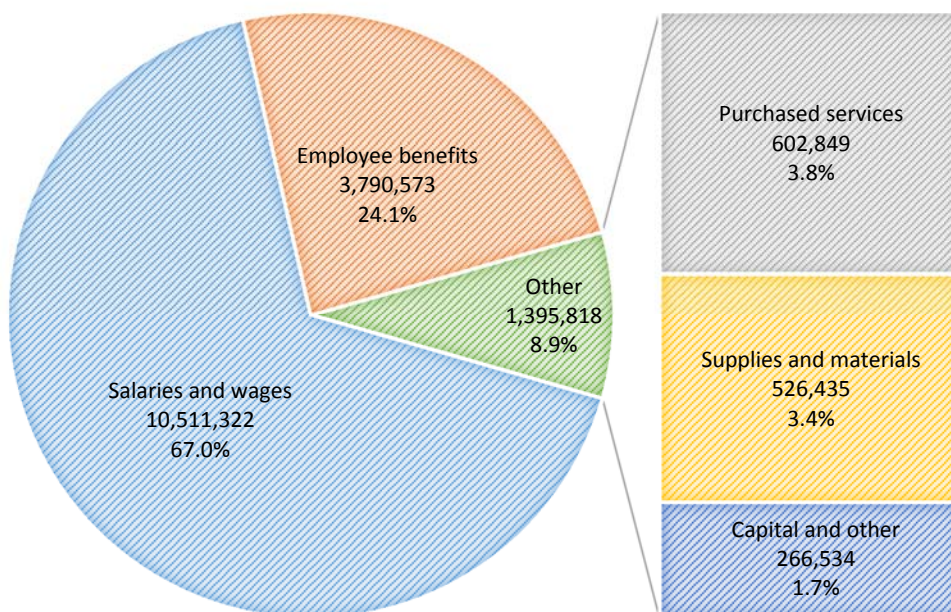
Principal: Polly Reikowski
Phone: 651-683-6900

Eagan's enrollment declined from 2,178 in 2010-11 to a projected count of 2,042 for 2015-16. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 8.0 percent in 2010-11 to a projected 12.8 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
9	547	557	551	504	543	525
10	605	543	567	551	507	544
11	546	542	470	513	498	496
12	480	542	519	450	483	476
Total	2,178	2,184	2,107	2,018	2,031	2,042

F/R	8.0%	9.4%	9.8%	12.6%	12.6%	12.8%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	11,551,065	11,682,620	11,722,161	11,627,389	11,798,780	11,769,650
Employee benefits	3,500,735	3,659,819	3,902,469	3,806,295	4,004,862	3,967,350
Purchased services	1,011,368	1,035,801	1,248,434	1,258,885	831,530	752,702
Supplies and materials	572,149	516,519	545,252	464,795	324,976	596,020
Capital expenditures	252,331	134,062	325,957	477,618	114,508	94,871
Other expenditures	33,610	58,891	107,285	50,436	37,873	37,843
Total expenditures	16,921,257	17,087,712	17,851,558	17,685,418	17,112,529	17,218,436
Total students	2,178	2,184	2,107	2,018	2,031	2,042
Spending per student	7,769	7,824	8,473	8,764	8,426	8,432



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 91.4 percent of the total expenditures. Purchased services, at 4.4 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 3.5 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 0.8 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Eastview High School
6200 140th Street West, Apple Valley, MN 55124

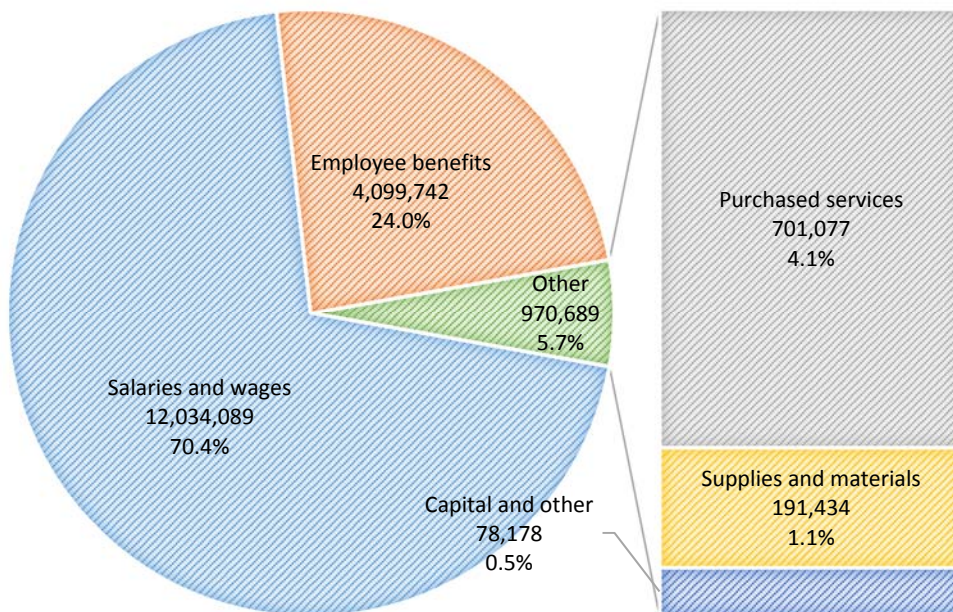
Principal: Randall Peterson
Phone: 952-431-8900

Eastview's enrollment decreased from 2,137 in 2010-11 to 2,089 in 2014-15. The projected student count for the 2015-16 school year is 2,065. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 11.8 percent in 2010-11 to a projected 16.9 percent in 2015-16. The table at right shows the history of the school's enrollment by year and by grade; the total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
9	561	524	562	575	581	563
10	567	549	526	560	581	582
11	515	516	494	476	487	485
12	494	483	503	459	440	435
Total	2,137	2,072	2,085	2,070	2,089	2,065

F/R	11.8%	15.1%	14.1%	17.5%	16.2%	16.9%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	11,667,835	11,483,389	11,832,832	12,096,713	11,955,980	12,034,089
Employee benefits	3,701,671	3,587,744	3,841,676	4,017,519	4,045,955	4,099,742
Purchased services	878,340	896,727	963,467	1,103,095	741,736	701,077
Supplies and materials	399,330	432,434	436,241	427,644	400,379	191,434
Capital expenditures	143,734	61,623	133,936	128,804	129,170	60,093
Other expenditures	49,553	53,337	51,988	30,359	31,252	18,085
Total expenditures	16,840,463	16,515,255	17,260,138	17,804,133	17,304,472	17,104,520
Total students	2,137	2,072	2,085	2,070	2,089	2,065
Spending per student	7,880	7,971	8,278	8,601	8,284	8,283



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 94.4 percent of the total expenditures. Purchased services, at 4.1 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.1 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resource and general office supplies. The remaining 0.5 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Rosemount High School
3335 142nd Street West, Rosemount, MN 55068

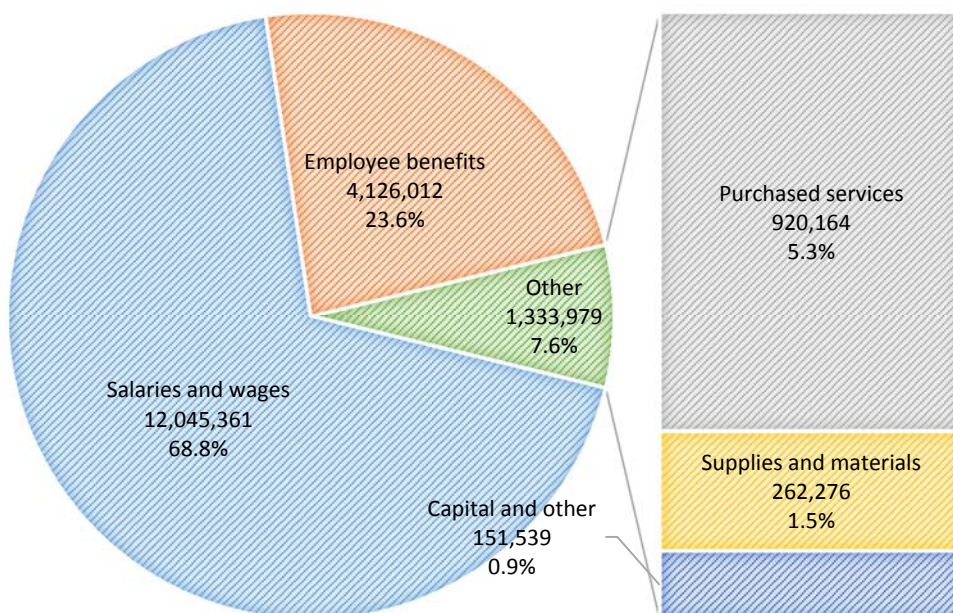
Principal: John Wollersheim
Phone: 651-423-7501

Rosemount's enrollment declined from 2,081 students in 2010-11 to 2,026 in 2014-15. The projected student count for the 2015-16 school year is 2,039. The percentage of students eligible for free or reduced-price school meals increased from 13.6 percent in 2010-11 to a projected 16.0 percent in 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
9	568	548	515	536	564	546
10	526	567	536	521	526	565
11	524	482	518	477	480	478
12	463	506	473	495	456	450
Total	2,081	2,103	2,042	2,029	2,026	2,039

F/R	13.6%	15.9%	15.7%	17.6%	14.6%	16.0%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	11,619,718	11,883,452	11,764,695	11,979,652	11,846,116	12,045,361
Employee benefits	3,679,838	3,731,587	3,827,701	4,042,464	4,074,651	4,126,012
Purchased services	921,980	908,878	1,010,172	1,122,151	927,761	920,164
Supplies and materials	323,445	379,437	400,220	423,558	270,308	262,276
Capital expenditures	97,840	92,437	175,850	283,405	165,725	120,935
Other expenditures	32,451	33,079	30,180	30,720	30,755	30,604
Total expenditures	16,675,272	17,028,870	17,208,819	17,881,951	17,315,316	17,505,352
Total students	2,081	2,103	2,042	2,029	2,026	2,039
Spending per student	8,013	8,097	8,427	8,813	8,547	8,585



The pie chart at left shows the school's 2015-16 preliminary budget by object series. The budgets for salary and benefits are the largest cost drivers, accounting for nearly 92.4 percent of the total expenditures. Purchased services, at 5.3 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.5 percent of the total budget, including classroom and instructional supplies, textbooks and workbooks, media resources, and office supplies. The remaining 0.9 percent of the budget is planned for capital and other expenditures, such as equipment.

School of Environmental Studies
12155 Johnny Cake Ridge Road, Apple Valley, MN 55124

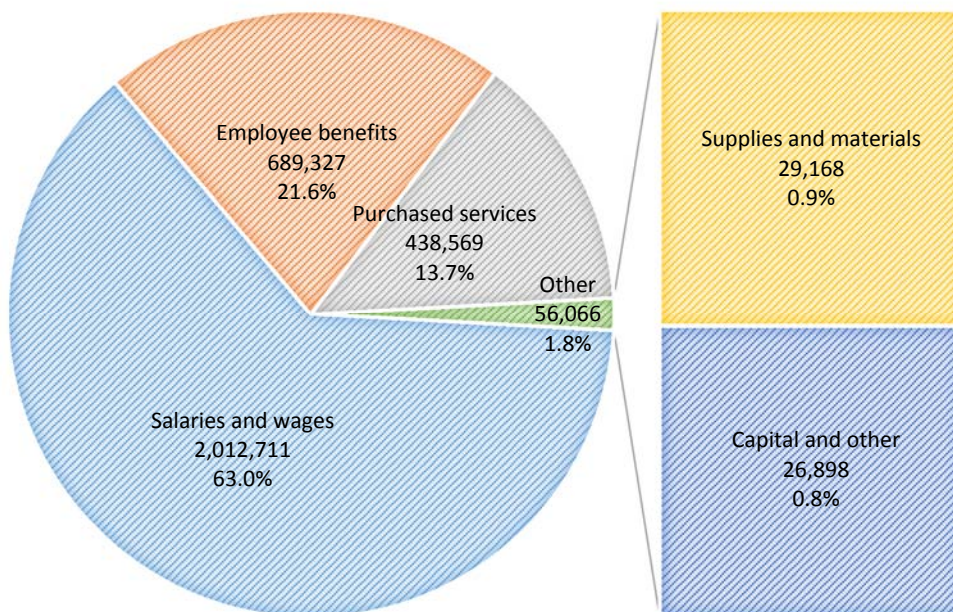
Principal: Dan Bodette
Phone: 952-431-8750

The School of Environmental Studies' enrollment fluctuates from year to year, as the school draws most of its students from the district's four comprehensive high schools. The projected enrollment for the 2015-16 school year is 385. Similar to other schools within the district, the percentage of students eligible for free or reduced-price school meals has increased, from 6.9 percent in 2010-11 to a projected 13.9 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
9	-	-	-	-	-	-
10	-	-	-	-	-	-
11	195	230	233	182	225	224
12	172	181	190	191	163	161
Total	367	411	423	373	388	385

F/R	6.9%	10.5%	10.2%	16.2%	14.4%	13.9%
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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	1,924,484	2,039,651	1,970,686	1,980,858	1,999,245	2,012,711
Employee benefits	583,041	610,314	608,786	639,400	653,018	689,327
Purchased services	429,510	523,088	472,080	446,381	577,481	438,569
Supplies and materials	69,737	74,400	61,341	43,977	96,049	29,168
Capital expenditures	66,162	17,236	25,604	63,941	92,256	22,563
Other expenditures	3,355	1,750	2,713	2,509	5,225	4,335
Total expenditures	3,076,288	3,266,440	3,141,210	3,177,066	3,423,274	3,196,673
Total students	367	411	423	373	388	385
Spending per student	8,382	7,948	7,426	8,518	8,823	8,303



The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 84.6 percent of the total expenditures. Purchased services, at 13.7 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, student travel, etc. Supplies and materials account for 0.9 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 0.8 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Area Learning Center
5840 149th Street West, Apple Valley, MN 55124

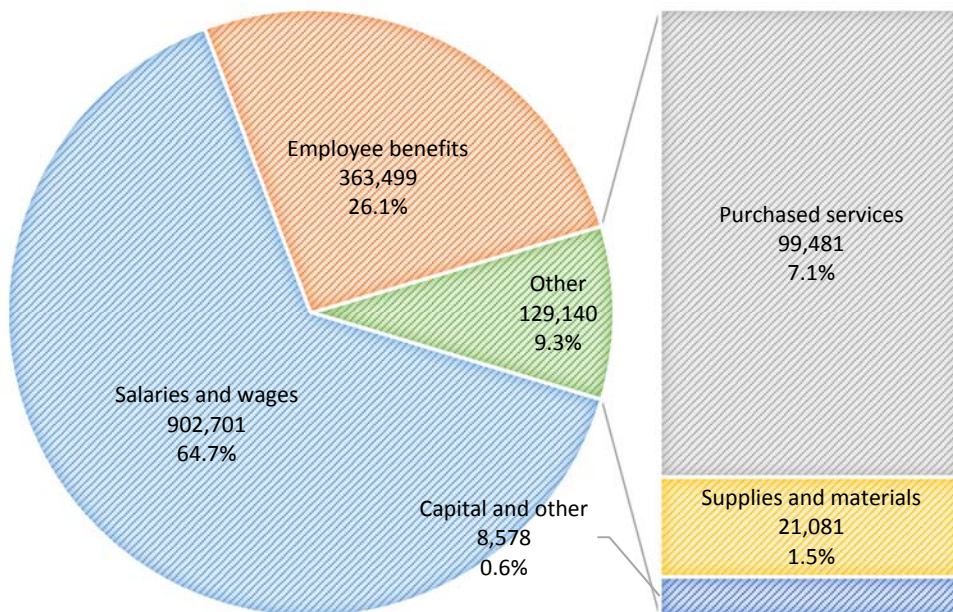
Principal: Dave Schmitz
Phone: 952-431-8720

Enrollment for the district's Area Learning Center, an alternative high school program, fluctuates from year to year. The projected student count for the 2015-16 school year is 125. The percentage of students eligible for free or reduced-price school meals has increased, from 40.4 percent in 2010-11 to a projected 61.5 percent for 2015-16. The table at right shows the history of the school's enrollment by year and by grade. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

Grade	as of October 1					
	2011	2012	2013	2014	2015	2016
9	5	5	2	2	2	2
10	22	8	8	10	10	2
11	40	37	15	40	24	23
12	118	106	89	61	100	98
Total	185	156	114	113	136	125

F/R	40.4%	36.7%	32.0%	50.9%	40.7%	61.5%
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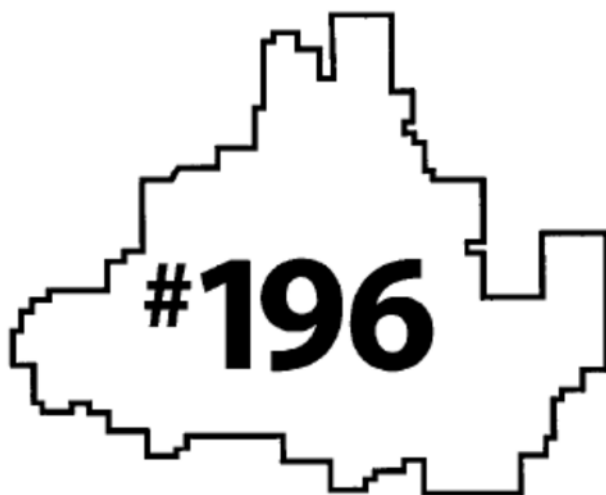
	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Final Budget	2015-16 Prelim Budget
Expenditures						
Salaries and wages	976,777	1,040,103	988,800	906,325	989,890	902,701
Employee benefits	369,566	385,172	381,832	344,307	369,125	363,499
Purchased services	38,771	56,009	66,574	84,755	94,927	99,481
Supplies and materials	38,322	57,738	25,504	23,276	34,899	21,081
Capital expenditures	5,167	5,812	6,801	24,252	15,004	3,813
Other expenditures	45	2,572	75	335	3,620	4,765
Total expenditures	1,428,648	1,547,406	1,469,587	1,383,250	1,507,465	1,395,340
Total students	185	156	114	113	136	125
Spending per student	7,722	9,919	12,891	12,241	11,084	11,163

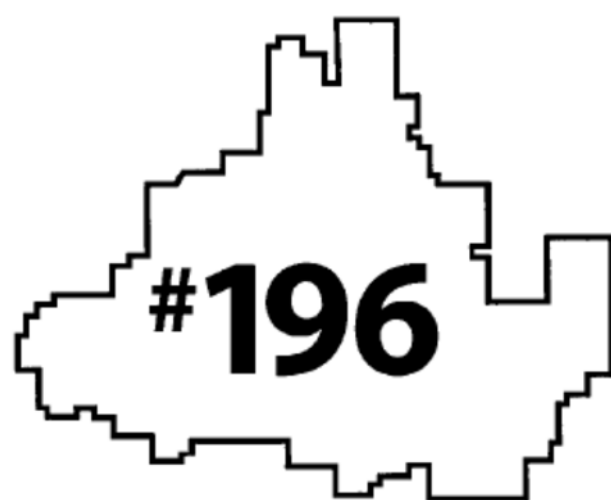


The pie chart at left shows the school's 2015-16 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 90.8 percent of the total expenditures. Purchased services, at 7.1 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.5 percent of the school's budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 0.6 percent of the budget is earmarked for capital and other expenditures, such as equipment, dues, membership and license fees.

SECTION IV

Informational Section





Enrollment by grade by year:

Grade	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16(3)
K	1,891	1,902	1,873	1,782	1,920	1,916
1	1,849	1,948	1,985	1,954	1,880	2,033
2	1,958	1,884	1,960	1,994	1,997	1,903
3	1,815	1,969	1,917	1,969	2,022	2,020
4	1,932	1,819	1,986	1,974	1,998	2,055
5	2,020	1,955	1,820	2,006	1,982	2,010
6	1,957	2,033	1,954	1,884	2,031	2,007
7	1,975	1,952	2,035	2,024	1,904	2,065
8	2,022	1,995	1,927	2,087	2,020	1,913
9	2,156	2,098	2,069	2,046	2,164	2,097
10	2,192	2,147	2,080	2,074	2,060	2,168
11	2,256	2,195	2,131	2,086	2,090	2,082
12	2,185	2,262	2,191	2,113	2,064	2,038
CBSE (1)	840	817	771	734	771	770
ECSE (2)	406	427	469	475	509	500
Totals	27,454	27,403	27,168	27,202	27,412	27,577

Note: Enrollments as of October 1.

- (1) Center Based Special Education (CBSE)
- (2) Early Childhood Special Education (ECSE)
- (3) Projected

Enrollment by school by year:

School	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16(1)
Cedar Park Elementary STEM School (CP)	629	671	689	705	708	747
Deerwood Elementary (DW)	529	539	583	564	605	611
Diamond Path Elementary	721	743	754	750	755	778
School of International Studies (DP)						
Echo Park Elementary (EP)	709	705	666	641	683	685
Glacier Hills Elementary	561	611	601	685	721	753
School of Arts and Science (GH)						
Greenleaf Elementary (GL)	903	897	907	910	927	922
Highland Elementary (HL)	620	622	642	717	650	672
Northview Elementary (NV)	418	386	402	400	387	369
Oak Ridge Elementary (OR)	601	621	619	622	616	598
Parkview Elementary (PV)	780	796	785	737	848	888
Pinewood Elementary (PW)	623	586	572	604	577	596
Red Pine Elementary (RP)	942	946	945	934	873	866
Rosemount Elementary (RE)	645	645	616	641	670	669
Shannon Park Elementary (SP)	769	775	812	817	824	836
Southview Elementary (SV)	673	638	660	634	626	610
Thomas Lake Elementary (TL)	426	372	356	374	406	398
Westview Elementary (WV)	443	442	437	419	398	413
Woodland Elementary (WL)	473	482	495	525	525	526
Black Hawk Middle (BHMS)	861	853	800	798	847	862
Dakota Hills Middle (DHMS)	1,166	1,121	1,127	1,151	1,102	1,102
Falcon Ridge Middle (FRMS)	1,102	1,121	1,129	1,089	1,032	1,004
Rosemount Middle (RMS)	1,144	1,165	1,168	1,163	1,199	1,211
Scott Highlands Middle (SHMS)	792	805	867	910	936	944
Valley Middle School of STEM (VMS)	889	915	825	884	839	862
Apple Valley High (AVHS)	1,790	1,728	1,634	1,633	1,665	1,686
Eagan High (EHS)	2,181	2,184	2,107	2,023	2,031	2,042
Eastview High (EVHS)	2,136	2,072	2,085	2,069	2,089	2,065
Rosemount High (RHS)	2,085	2,103	2,042	2,036	2,026	2,039
School of Environmental Studies (SES)	367	411	423	378	388	385
Adult Basic Education (ABE)	48	48	66	64	43	43
Area Learning Center (ALC)	182	156	114	116	136	125
Center-Based Special Education (CBSE)	840	817	771	734	771	770
Early Childhood Special Education (ECSE)	406	427	469	475	509	500
Totals	27,454	27,403	27,168	27,202	27,412	27,577

Note: Enrollments as of October 1.

(1) Projected

Enrollment by school by grade:

School	K(1)	1	2	3	4	5	6	7	8	9	10	11	12	SE	Total
CP	110	127	123	123	121	104	-	-	-	-	-	-	-	-	708
DP	127	131	123	119	132	123	-	-	-	-	-	-	-	-	755
DW	105	91	103	96	113	97	-	-	-	-	-	-	-	-	605
EP	128	108	113	106	108	120	-	-	-	-	-	-	-	-	683
GH	128	120	124	134	111	104	-	-	-	-	-	-	-	-	721
GL	158	138	154	150	168	159	-	-	-	-	-	-	-	-	927
HL	99	113	127	91	114	106	-	-	-	-	-	-	-	-	650
NV	55	49	75	74	60	74	-	-	-	-	-	-	-	-	387
OR	104	87	98	109	101	117	-	-	-	-	-	-	-	-	616
PV	145	157	140	143	128	135	-	-	-	-	-	-	-	-	848
PW	75	93	101	113	108	87	-	-	-	-	-	-	-	-	577
RE	111	100	115	121	109	114	-	-	-	-	-	-	-	-	670
RP	121	133	156	162	145	156	-	-	-	-	-	-	-	-	873
SP	129	134	122	156	145	138	-	-	-	-	-	-	-	-	824
SV	88	91	90	117	121	119	-	-	-	-	-	-	-	-	626
TL	75	62	64	61	65	79	-	-	-	-	-	-	-	-	406
WL	81	81	95	90	86	92	-	-	-	-	-	-	-	-	525
WV	81	65	74	57	63	58	-	-	-	-	-	-	-	-	398
AVHS	-	-	-	-	-	-	-	-	-	474	436	376	379	-	1,665
EHS	-	-	-	-	-	-	-	-	-	543	507	498	483	-	2,031
EVHS	-	-	-	-	-	-	-	-	-	581	581	487	440	-	2,089
RHS	-	-	-	-	-	-	-	-	-	564	526	480	456	-	2,026
SES	-	-	-	-	-	-	-	-	-	-	-	225	163	-	388
BHMS	-	-	-	-	-	-	292	275	280	-	-	-	-	-	847
DHMS	-	-	-	-	-	-	380	339	383	-	-	-	-	-	1,102
FRMS	-	-	-	-	-	-	333	334	365	-	-	-	-	-	1,032
RMS	-	-	-	-	-	-	419	369	411	-	-	-	-	-	1,199
SHMS	-	-	-	-	-	-	318	306	312	-	-	-	-	-	936
VMS	-	-	-	-	-	-	289	281	269	-	-	-	-	-	839
ABE	-	-	-	-	-	-	-	-	-	-	-	-	43	-	43
ALC	-	-	-	-	-	-	-	-	-	2	10	24	100	-	136
CBSE	-	-	-	-	-	-	-	-	-	-	-	-	-	771	771
ECSE	-	-	-	-	-	-	-	-	-	-	-	-	-	509	509
Totals	1,920	1,880	1,997	2,022	1,998	1,982	2,031	1,904	2,020	2,164	2,060	2,090	2,064	1,280	27,412

Note: Enrollments as of October 1, 2014.

Students Average Daily Membership (ADM) (1):

Year Ended June 30,	Kindergarten	Elementary	Secondary	Total	Total Pupil Units
2010	1,995.27	11,927.94	13,304.89	27,228.10	31,686.88
2011	2,021.13	11,839.43	13,238.22	27,098.78	31,510.72
2012	2,092.37	11,948.37	13,012.52	27,053.26	31,406.83
2013	2,086.14	11,926.58	12,780.09	26,792.81	31,079.22
2014	2,001.38	12,116.23	12,800.68	26,918.29	31,261.97

(1) ADM is weighted as follows in computing pupil units:

Kindergarten	Elementary Grades 1-3	Elementary Grades 4-6	Secondary
0.612	1.115	1.060	1.300

Source: Minnesota Department of Education

Assessment and Student Achievement:

	2010	2011	2012	2013	2014
State Accountability Tests (1)					
Reading					
Grade 3	83	87	87	64	63
Grade 4	81	82	82	63	61
Grade 5	84	87	85	73	75
Grade 6	78	81	83	66	67
Grade 7	74	77	79	65	65
Grade 8	78	78	79	64	65
Grade 10	85	83	87	74	72
Math					
Grade 3	90	80	77	76	76
Grade 4	84	78	76	77	77
Grade 5	79	65	67	67	68
Grade 6	75	53	62	64	65
Grade 7	68	58	59	64	64
Grade 8	61	51	62	61	63
Grade 11	56	62	52	67	62
Science					
Grade 5	54	57	61	66	71
Grade 8	50	46	46	51	56
High School	67	65	68	67	69
Measures of Academic Progress (MAP) (2)					
Reading					
Grades 2-5	67.1	69.5	63.1	64.3	72.3
Grades 6-7	58.3	60.7	61.3	62.5	61.0
Math					
Grades 2-5	71.5	75.7	72.9	66.3	65.0
Grades 6-7	61.4	60.3	67.8	55.5	60.3
American College Testing (ACT)	24.0	24.0	24.1	24.0	24.1
Graduation Data (3)					
District graduation rates	95	95	91	92	92
State graduation rates	76	77	78	80	81

(1) Percentage of students scoring at or above proficiency.

(2) Percentage of students who met or exceeded their mean growth projection.

(3) To comply with U.S. Department of Education reporting requirements, calculations for high school graduation rates have changed. The district rates shown for FY 2012 are percentages of students graduating from high school within four years after they enrolled in grade nine. Students who took an additional year to meet graduation requirements are not included in this calculation.

Source: State graduation rates obtained from the Minnesota Department of Education

Food and Nutrition Services Data:

Year Ended June 30,	Average Daily Attendance (1)	Total Lunches Served	Average Daily Lunches Served	School Days	Participation as a % of Average Daily Attendance	Free Lunch		Reduced Lunch	
						Number Served	Percent of Total	Number Served	Percent of Total
2010	23,903	2,646,001	15,295	173	64.0	517,890	19.6	177,497	6.7
2011	23,857	2,668,882	15,251	175	63.9	563,511	21.1	186,803	7.0
2012	23,868	2,633,781	15,137	174	63.4	625,915	23.8	168,576	6.4
2013	23,602	2,398,031	14,106	170	59.8	606,438	25.3	170,748	7.1
2014	24,571	2,385,935	14,460	165	58.9	643,503	27.0	165,163	6.9

School Facilities:

Facility	Year Built	Acres (1)	Square Footage	Classrooms (2)	Capacity
Cedar Park Elementary STEM School	1977	16.64	69,678	29	595
Deerwood Elementary	1987	38.81 (a)	77,060	35	595
Diamond Path Elementary	1970	40.00	76,880	39	725
School of International Studies					
Echo Park Elementary	1979	16.29	83,824	45	790
Glacier Hills Elementary	1993	15.01	80,017	39	680
School of Arts and Science					
Greenleaf Elementary	1975	30.40	84,530	50	835
Highland Elementary	1986	40.00 (b)	85,497	43	725
Northview Elementary	1960	39.50	67,743	37	705
Oak Ridge Elementary	1991	9.95	80,000	45	680
Parkview Elementary	1970	13.00	77,165	39	680
Pinewood Elementary	1990	17.31	85,328	44	815
Red Pine Elementary	1995	13.09	88,784	47	815
Rosemount Elementary	1960	120.13 (c)	73,251	38	660
Shannon Park Elementary	1990	13.50	83,936	47	770
Southview Elementary	1967	32.74 (d)	72,391	46	790
Thomas Lake Elementary	1979	15.00	66,312	34	595
Westview Elementary	1964	18.00	68,028	41	725
Woodland Elementary	1988	18.43	80,043	37	680
Black Hawk Middle School	1994	38.81 (a)	198,534	71	1,200
Dakota Hills Middle School	1989	94.00 (e)	223,560	64	1,300
Falcon Ridge Middle School	1996	32.46	197,014	73	1,200
Rosemount Middle School	1918	120.13 (c)	172,796	61	1,055
Scott Highlands Middle School	1979	40.00 (b)	163,535	60	1,030
Valley Middle School	1972	32.74 (d)	186,598	60	1,165
Apple Valley High School	1976	80.00	360,104	83	1,990
Eagan High School	1990	94.00 (e)	382,970	87	2,040
Eastview High School	1997	54.00	338,242	97	2,015
Rosemount High School	1963	120.13 (c)	401,248	91	2,015
School of Environmental Studies	1995	12.25	71,171	53	400
Area Learning Center and Transition Plus	2006	N/A	27,659	18	310
Dakota Ridge	1997	40.00 (f)	50,338	26	160
Cedar Valley Learning Center	1993	1.59	13,730	6	309
Dakota Valley Learning Center	2014	40.00 (f)	54,286	22	529
District Office	2006	2.10	25,600	N/A	368
District Service Center	1972	40.00 (f)	23,937	N/A	N/A
Facilities	1972	40.00 (f)	28,964	N/A	N/A
District Office East	1984	9.50	18,677	N/A	N/A

(1) (a)-(f) Joint sites, acres listed is total for the whole site.

(2) All rooms dedicated for instructional purposes.

Demographics and Economic Data:

Calendar Year	District Population (1)	Dakota County (2)					School Enrollment (3)
		Population	Personal Income (Thousands)	Per capita Personal Income	Median Age	Unemployment Rate (%)	
2004	145,439	376,537	15,286,872	40,599	34.7	4.0	28,382
2005	146,683	381,027	15,915,188	41,769	35.2	3.7	28,269
2006	147,108	385,076	16,627,273	43,179	35.7	3.6	28,040
2007	147,786	389,418	17,541,174	45,045	34.6	4.1	27,873
2008	150,298	393,528	18,242,899	46,357	36.0	4.9	27,683
2009	152,443	390,478	17,594,416	45,059	34.6	7.3	27,443
2010	152,440	397,650	17,970,760	45,192	36.8	6.7	27,454
2011	153,051	400,480	18,612,486	46,475	36.5	6.1	27,403
2012	153,051	405,088	20,192,381	49,847	36.7	4.9	27,168
2013	156,879	408,509	N/A	N/A	36.7	4.7	27,202

N/A - Not Available

(1) District population is based upon an annual school district census and U.S. census.

(2) 2013 Comprehensive Annual Financial Report for Dakota County, Minnesota.

(3) Actual number of students enrolled in the district on October 1 of each school year.

Employees by Full-Time Equivalent (FTE):

Employee Group	Bargaining Group	2011-12	2012-13	2013-14	2014-15	2015-16(1)
Teachers	Teachers	1,724.73	1,737.50	1,743.24	1,817.67	1,810.22
Nurses	Teachers	29.56	29.56	28.84	28.76	28.86
Social Workers	Teachers	17.30	17.45	16.95	17.58	18.16
Psychologists	Teachers	25.90	25.10	24.95	25.41	25.30
Occupational/Physical Therapists	Teachers	28.70	29.70	29.70	28.75	28.65
Psychologist/Speech Evaluation	Teachers	9.00	9.00	9.15	9.35	9.40
Q Comp Peer Leaders	Teachers	26.70	26.38	25.58	26.20	24.88
Counselors	Teachers	30.00	30.40	30.60	29.70	30.97
Deans	Teachers	2.89	2.89	2.39	2.39	2.39
Trainers	Teachers	8.40	9.40	7.50	3.10	3.90
Secretarial and Clerical	Secretarial and Clerical	651.43	658.84	649.60	651.00	643.63
Custodial	Custodial	143.17	145.50	145.00	142.00	147.00
Bus Drivers and Chaperones	Bus Drivers and Chaperones	204.56	201.33	202.24	201.71	201.71
Food Service	Food Service	103.44	99.85	98.22	111.69	105.14
Principals	Principals	30.00	30.00	30.00	30.00	30.00
Assistant Administrators	Principals	39.46	35.90	35.75	36.86	35.15
District Office Administrators	Special Staff	33.30	34.30	35.00	38.00	39.00
Building Chiefs	Building Chiefs	32.00	32.00	32.00	31.00	31.00
Vehicle Technicians	Vehicle Technicians	8.00	8.00	8.00	7.00	8.00
Special Staff	Special Staff	89.49	91.64	98.69	99.90	98.73
	Totals	3,238.02	3,254.73	3,253.40	3,338.06	3,322.08

(1) Estimated

Long-Term Debt Obligations:

Issue	Type	Issue Date	Interest Rate (%)	Issue Amount	Final Maturity	Principal Outstanding	Due in One Year
2005A School Building	Bond	08/01/05	3.50-5.00	20,125,000	02/01/25	12,125,000	12,125,000
2009A Taxable OPEB	Bond	02/12/09	3.00-5.00	37,440,000	02/01/19	34,055,000	7,935,000
2012C Refunding	Bond	06/07/12	3.00-4.50	24,210,000	02/01/25	21,595,000	1,770,000
2013A Refunding	Bond	06/15/13	2.00-3.00	12,100,000	02/01/25	12,100,000	805,000
2014A Refunding	Bond	06/04/14	3.00	2,230,000	02/01/20	1,900,000	360,000
2010A Certificates	COP	10/01/10	2.00-3.50	2,705,000	04/01/26	2,085,000	165,000
2013B Certificates	COP	12/01/13	2.00-4.00	13,710,000	02/01/29	12,870,000	760,000
Dakota Ridge Building	Lease	11/30/06	4.49	6,646,800	02/01/16	525,750	525,750
Elementary School Additions	Lease	05/20/99	4.25-5.00	4,213,517	02/01/19	1,399,362	293,179
School Addition (RP)	Lease	04/01/00	4.75-5.70	475,000	02/01/16	45,000	45,000
Generators	Lease	08/31/09	5.50	392,979	08/31/19	199,435	42,410
Vehicles and equipment	Lease	10/01/11	2.13-2.55	449,937	08/01/15	91,959	91,959
ATP Building	Lease	06/29/12	4.54	5,028,875	06/01/27	4,182,667	295,012
School Addition (PV)	Lease	11/25/14	2.91	4,200,000	02/01/30	4,200,000	206,069
High School Band Uniforms (*)	Lease	05/17/13	4.00	96,569	09/15/15	32,503	32,503

Long-Term Debt – Minimum Future Payments Summary:

Year Ending June 30,	General Obligation Bonds		Certificates of Participation		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	22,995,000	3,119,152	925,000	482,644	1,531,882	335,524
2017	11,460,000	2,422,220	945,000	463,731	890,214	273,847
2018	11,885,000	1,953,470	960,000	443,981	922,933	241,128
2019	12,470,000	1,405,420	985,000	415,181	956,969	207,093
2020	3,455,000	830,770	1,025,000	377,531	597,132	176,684
2021	3,635,000	708,270	1,060,000	346,781	605,321	159,195
2022	3,765,000	575,570	1,090,000	314,506	623,240	141,277
2023	3,900,000	438,223	1,125,000	281,319	641,689	122,828
2024	4,030,000	297,470	1,155,000	246,819	660,684	103,832
2025	4,180,000	152,120	1,195,000	210,213	680,241	84,275
2026	-	-	1,230,000	170,838	700,378	64,139
2027	-	-	1,045,000	127,788	721,110	43,406
2028	-	-	1,085,000	88,600	322,695	26,674
2029	-	-	1,130,000	45,200	169,710	179,659
	<u>81,775,000</u>	<u>11,902,685</u>	<u>14,955,000</u>	<u>4,015,131</u>	<u>10,024,198</u>	<u>2,159,561</u>

Long-Term Debt – Minimum Future Payments – Certificates of Participation:

Year Ending June 30,	2010A Certificates of Participation		2013B Certificates of Participation		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	165,000	65,119	760,000	417,525	925,000	482,644
2017	170,000	61,406	775,000	402,325	945,000	463,731
2018	170,000	57,156	790,000	386,825	960,000	443,981
2019	175,000	52,056	810,000	363,125	985,000	415,181
2020	180,000	46,806	845,000	330,725	1,025,000	377,531
2021	190,000	41,406	870,000	305,375	1,060,000	346,781
2022	195,000	35,231	895,000	279,275	1,090,000	314,506
2023	200,000	28,894	925,000	252,425	1,125,000	281,319
2024	205,000	22,144	950,000	224,675	1,155,000	246,819
2025	215,000	15,225	980,000	194,988	1,195,000	210,213
2026	220,000	7,700	1,010,000	163,138	1,230,000	170,838
2027	-	-	1,045,000	127,788	1,045,000	127,788
2028	-	-	1,085,000	88,600	1,085,000	88,600
2029	-	-	1,130,000	45,200	1,130,000	45,200
	<u>2,085,000</u>	<u>433,144</u>	<u>12,870,000</u>	<u>3,581,988</u>	<u>14,955,000</u>	<u>4,015,131</u>

Long-Term Debt – Minimum Future Payments - General Obligation Bonds:

Year Ending June 30,	2005A - School Building		2009A Taxable OPEB		2012C Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	12,125,000	271,644	7,935,000	1,601,588	1,770,000	867,476
2017	-	-	8,330,000	1,264,350	1,745,000	814,376
2018	-	-	8,665,000	889,500	1,820,000	762,026
2019	-	-	9,125,000	456,250	1,805,000	689,226
2020	-	-	-	-	1,885,000	617,026
2021	-	-	-	-	2,365,000	541,626
2022	-	-	-	-	2,440,000	447,026
2023	-	-	-	-	2,510,000	349,429
2024	-	-	-	-	2,590,000	236,476
2025	-	-	-	-	2,665,000	119,926
	<u>12,125,000</u>	<u>271,644</u>	<u>34,055,000</u>	<u>4,211,688</u>	<u>21,595,000</u>	<u>5,444,613</u>

Long-Term Debt – Minimum Future Payments - General Obligation Bonds (continued):

Year Ending June 30,	2013A Refunding		2014A Refunding		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	805,000	321,444	360,000	57,000	22,995,000	3,119,152
2017	1,015,000	297,294	370,000	46,200	11,460,000	2,422,220
2018	1,025,000	266,844	375,000	35,100	11,885,000	1,953,470
2019	1,145,000	236,094	395,000	23,850	12,470,000	1,405,420
2020	1,170,000	201,744	400,000	12,000	3,455,000	830,770
2021	1,270,000	166,644	-	-	3,635,000	708,270
2022	1,325,000	128,544	-	-	3,765,000	575,570
2023	1,390,000	88,794	-	-	3,900,000	438,223
2024	1,440,000	60,994	-	-	4,030,000	297,470
2025	1,515,000	32,194	-	-	4,180,000	152,120
	<u>12,100,000</u>	<u>1,800,590</u>	<u>1,900,000</u>	<u>174,150</u>	<u>81,775,000</u>	<u>11,902,685</u>

Long-Term Debt – Minimum Future Payments – Capital Leases:

Year Ending June 30,	Dakota Ridge Building		Elementary Additions		Elementary Addition (RP)		Generators	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	525,750	1,770	293,179	50,566	45,000	2,565	42,410	13,390
2017	-	-	305,891	37,854	-	-	45,670	10,130
2018	-	-	319,154	24,591	-	-	49,180	6,620
2019	-	-	332,993	10,752	-	-	52,961	2,839
2020	-	-	-	-	-	-	9,214	86
2021	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-
	<u>525,750</u>	<u>1,770</u>	<u>1,251,217</u>	<u>123,763</u>	<u>45,000</u>	<u>2,565</u>	<u>199,436</u>	<u>33,064</u>

Long-Term Debt – Minimum Future Payments – Capital Leases (continued):

Year Ending June 30,	Vehicles and Equipment		ATP Building		Elementary Addition (PV)		High School Band Uniforms	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	91,959	2,391	295,012	120,135	206,069	143,301	32,503	1,407
2017	-	-	303,811	111,336	234,842	114,527	-	-
2018	-	-	312,872	102,275	241,726	107,644	-	-
2019	-	-	322,204	92,943	248,811	100,558	-	-
2020	-	-	331,813	83,333	256,104	93,265	-	-
2021	-	-	341,710	73,437	263,611	85,758	-	-
2022	-	-	351,902	63,245	271,338	78,031	-	-
2023	-	-	362,397	52,750	279,292	70,078	-	-
2024	-	-	373,206	41,941	287,478	61,891	-	-
2025	-	-	384,337	30,810	295,905	53,465	-	-
2026	-	-	395,800	19,347	304,578	44,792	-	-
2027	-	-	407,604	7,542	313,506	35,864	-	-
2028	-	-	-	-	322,695	26,674	-	-
2029	-	-	-	-	332,154	17,216	-	-
2030	-	-	-	-	169,710	179,659	-	-
	<u>91,959</u>	<u>2,391</u>	<u>4,182,667</u>	<u>799,092</u>	<u>4,027,820</u>	<u>1,212,724</u>	<u>32,503</u>	<u>1,407</u>

Legal Debt Margin Information:

	as of June 30,				
	2010	2011	2012	2013	2014
Estimated market value (MV)	14,769,466,300	13,817,450,700	13,379,616,185	12,717,603,775	13,089,930,995
Debt limit (15% of MV)	2,215,419,945	2,072,617,605	2,006,942,428	1,907,640,566	1,963,489,649
Debt applicable to limit					
General Obligation Bonds	148,990,000	134,160,000	142,835,000	139,405,000	99,705,000
Less cash in reserves for repayment	(5,245,142)	(4,697,250)	(32,238,524)	(44,234,187)	(18,831,629)
Total debt applicable to limit	143,744,858	129,462,750	110,596,476	95,170,813	80,873,371
Legal Debt Margin	2,071,675,087	1,943,154,855	1,896,345,952	1,812,469,753	1,882,616,278
Net debt as a % of debt limit	6.49%	6.25%	5.51%	4.99%	4.12%

Property Tax Capacity and Estimated Market Value of Property:

Tax Collection Year	Tax capacity (1)					Total Tax Capacity	Referendum Market Value
	Real and Personal Property	Fiscal Disparities Contribution	Tax Increment	Amount	Fiscal Disparities Distribution		
2010	169,877,287	(16,063,641)	(4,480,095)	149,333,551	21,289,265	170,622,816	14,638,612,100
2011	159,044,236	(16,085,261)	(3,758,099)	139,200,876	21,042,211	160,243,087	13,695,749,525
2012	148,173,078	(15,228,004)	(3,364,482)	129,580,592	19,083,897	148,664,489	13,379,616,185
2013	140,967,953	(15,126,445)	(1,921,746)	123,919,762	17,944,344	141,864,106	12,717,603,775
2014	145,202,900	(14,651,943)	(2,002,926)	128,548,031	17,217,872	145,765,903	13,089,930,995

Tax Revenues:

Fiscal Year	Property Tax					Total
	General Purposes	Community Service	Capital Projects Facility Improvements	Regular Debt Service	OPEB Debt Service	
2010 (1)	50,881,903	1,610,696	4,847,224	15,230,663	1,957,791	74,528,277
2011	75,460,749	2,439,565	7,322,623	16,601,067	1,716,364	103,540,368
2012	48,070,886	1,592,020	7,703,130	16,787,567	1,718,732	75,872,335
2013	47,741,740	1,661,685	6,637,900	16,489,752	3,003,753	75,534,830
2014 (1)	24,829,408	856,143	6,020,570	16,098,740	2,507,818	50,312,679

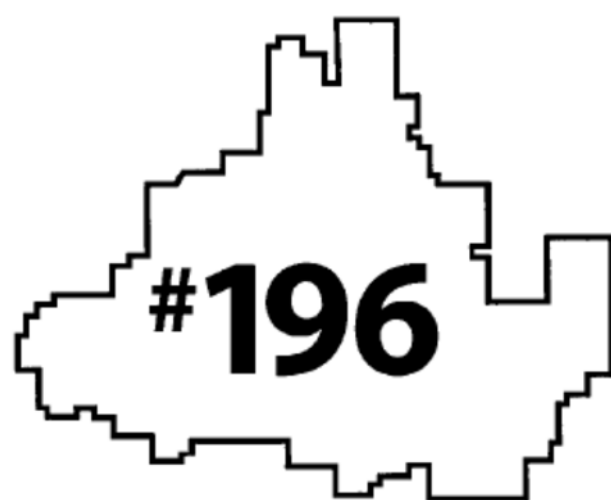
(1) Legislative changes in the “tax shift” impacted the amount of tax revenue recognized in fiscal years 2011 and 2014. These changes were offset by an adjustment to state aid payments of an equal amount.

Fund Balances of Governmental Funds:

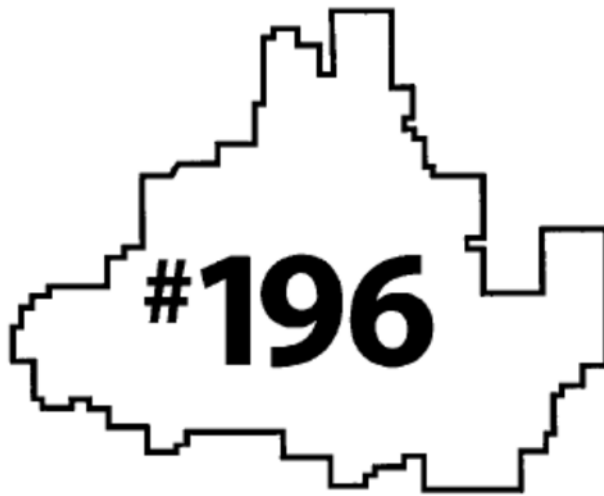
	Fiscal Year				
	2010	2011	2012	2013	2014
General Fund					
Reserved	3,206,123	-	-	-	-
Unreserved	31,828,883	-	-	-	-
Nonspendable	-	773,859	843,827	854,963	940,209
Restricted	-	2,218,810	1,195,907	1,714,690	3,010,821
Assigned	-	8,962,579	9,487,053	20,341,273	8,895,095
Unassigned	-	23,542,504	29,847,225	16,844,900	18,284,761
Total General Fund	<u>35,035,006</u>	<u>35,497,752</u>	<u>41,374,012</u>	<u>39,755,826</u>	<u>31,130,886</u>
All other governmental funds					
Reserved	3,085,685	-	-	-	-
Unreserved, reported in					
Special revenue funds	2,562,040	-	-	-	-
Capital Projects – Building Construction Fun	(1,396,911)	-	-	-	-
Debt Service Fund	5,290,924	-	-	-	-
Nonspendable	-	319,961	196,015	249,138	172,385
Restricted	-	9,393,920	36,826,306	49,345,541	30,575,969
Unassigned, reported in					
Capital Projects – Building Construction Fun	-	(91,298)	-	-	-
Total all other governmental funds	<u>9,541,738</u>	<u>9,622,583</u>	<u>37,022,321</u>	<u>49,594,679</u>	<u>30,748,354</u>

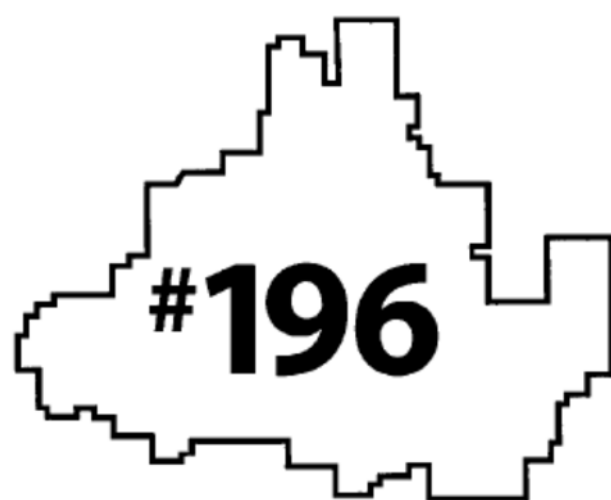
Change in Fund Balances of Governmental Funds (Actuals):

	Fiscal Year				
	2010	2011	2012	2013	2014
Revenues					
Local sources					
Taxes	74,528,277	103,540,368	75,872,335	75,534,830	50,312,679
Investment earnings	303,790	108,110	62,715	183,896	254,245
Other	22,855,768	23,736,052	24,616,940	24,762,575	24,827,075
State sources	196,502,525	190,544,694	218,969,312	224,715,822	251,943,911
Federal sources	30,566,131	13,612,715	17,281,296	12,289,808	12,123,310
Total revenues	324,756,491	331,541,939	336,802,598	337,486,931	339,461,220
Expenditures					
Current					
Administration	10,936,881	10,610,352	10,884,027	11,685,219	12,662,675
District support services	8,337,360	8,003,178	8,390,674	8,303,655	8,245,964
Elementary and secondary instruction	148,836,850	146,233,427	146,550,850	146,884,786	151,453,547
Vocational education instruction	3,590,812	3,684,086	3,820,177	3,860,595	3,899,432
Special education instruction	54,584,837	55,441,820	55,821,234	57,700,284	60,749,987
Instructional support services	14,147,361	13,266,880	13,446,242	16,120,814	16,734,739
Pupil support services	21,601,756	21,823,059	20,036,358	22,686,884	23,318,080
Sites and buildings	21,957,328	21,853,910	26,073,195	22,380,519	22,906,580
Fiscal and other fixed cost programs	475,935	480,313	539,813	598,093	697,917
Food service	10,656,596	10,859,314	11,130,758	10,707,855	11,253,357
Community service	8,974,527	9,085,817	9,230,564	9,772,281	9,784,435
Capital outlay	9,200,584	9,795,213	8,609,979	6,200,964	13,388,239
Debt service					
Principal	17,415,183	17,084,198	17,203,854	16,871,223	16,460,404
Interest and fiscal charges	5,611,984	5,443,472	5,470,324	5,368,621	4,897,774
Total expenditures	336,327,994	333,665,039	337,208,049	339,141,793	356,453,130
Revenues over (under) expenditures	(11,571,503)	(2,123,100)	(405,451)	(1,654,862)	(16,991,910)
Other financing sources (uses)					
Transfers in	5,056,267	7,434,560	7,813,886	6,749,505	6,128,424
Transfers out	(5,056,267)	(7,434,560)	(7,813,886)	(7,456,023)	(6,128,424)
Refunding debt issued	-	-	34,800,000	12,100,000	2,230,000
Debt issued	-	2,705,000	-	-	13,710,000
Premium on debt issued	-	-	4,406,816	811,026	325,933
Discount on debt issued	-	(41,187)	-	-	-
Bond refunding payments	-	-	(11,185,000)	-	(26,850,000)
Capital leases and other loans	496,033	-	5,478,812	-	96,569
Sale of capital assets	153,996	2,878	180,821	404,526	8,143
Total other financing sources (uses)	650,029	2,666,691	33,681,449	12,609,034	(10,479,355)
Net change in fund balances	(10,921,474)	543,591	33,275,998	10,954,172	(27,471,265)
Fund balances					
Beginning of year	55,498,217	44,576,743	45,120,334	78,396,332	89,350,504
End of year	44,576,743	45,120,334	78,396,332	89,350,504	61,879,239



Glossary





Glossary of Terms:**A**

Accounting Procedure: The policy and systematic arrangement of methods and operations for recording accounting information to provide internal control and produce accurate and complete records and reports.

Accounting System: The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Adjusted Marginal Cost Pupil Units: The current pupil units or sum of 77 percent of the adjusted pupil units computed using current year data, plus 23 percent of the adjusted pupil units computed using prior year data, whichever is greater.

Adjusted Net Tax Capacity (ANTC): The net tax capacity of a school district as adjusted by the sales ratio (Net Tax Capacity divided by the sales ratio). The purpose of the adjustment is to neutralize the effect of different assessment practices among the taxing jurisdiction of the state.

Adjusted Pupil Units: The sum of pupil units served plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district.

Apportionment: (1) The act of apportioning; (2) An item of receipts resulting from the act of apportioning, such as state apportionment (see *allotment*).

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment: (1) The process of making the official valuation of property for the purpose of taxation, and (2) The valuation placed upon property as a result of this process. **Note:** *Assessment* is sometimes used to denote the amount of taxes levied but such usage is not recommended since it fails to distinguish between the valuing process and the tax levying process. The term is also used erroneously as a synonym for *special assessment*.

Assets: Economic resources that are owned or controlled by an entity.

Audit: The result of an independent accountant's review of the statements and footnotes to ensure compliance with generally accepted accounting principles and to render an opinion on the fairness of the financial statements.

Audit Report: A report issued by an independent certified public accountant that expresses an opinion about whether the financial statements fairly present an organization's financial position, operating results and cash flows in accordance with generally accepted accounting principles.

Average Daily Attendance (ADA): The aggregate attendance of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period.

Average Daily Membership (ADM): The aggregate membership of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period.

B

Balance Sheet: A formal statement of assets, liabilities and equity as of a specific date.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future (the maturity date), together with periodic interest at a specified rate.

Bond Discount: The difference between the face value and the sales price when bonds are sold below their face value.

Bond Maturity Date: The date at which a bond principal or face amount becomes payable.

Bond Premium: The difference between the face value and the sales price when bonds are sold above their face value.

Bond Rating: Ratings for bonds to be issued that primarily reflect the ability of the issuer to repay the bonds. Better bond ratings result in lower interest rates for the bonds issued.

Bond Referendum: Funding for a proposed public building or major remodeling project submitted for local voter approval.

Budget: A plan of financial operation expressing the estimates of proposed expenditures for a fiscal year and the proposed means of financing them (revenue estimates).

Budgeting: Pertains to budget planning, formulation, administration, analysis and evaluation.

Budget Calendar: Schedule of key dates which the School Board and administrators follow in preparation, adoption and administration of the budget.

C

Capital Lease: A leasing transaction that is recorded as a purchase by the lessee; ownership is transferred to the lessee at the conclusion of the leasing agreement.

Capital Outlay: An expenditure that is generally greater than \$5,000 and results in ownership, control or possession of assets intended for continued use over relatively long periods of time.

Cash Basis: Gross income is recognized when cash is received.

Cash Basis Accounting: A system of accounting in which transactions are recorded and in which revenues and expenses are recognized only when cash is received or paid.

Chart of Accounts: A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number that has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature, for example, assets and liabilities.

Compensatory Revenue: A portion of general education revenue based on the number of students in a school district that qualify for free or reduced-price school meals.

Contracted Services: Service rendered by personnel who are not on the payroll of the school district, including all related expenses covered by the contract.

Credit: An entry on the right side of the account.

D

Debt: Money owed by one party (the debtor) to a second party (creditor), generally subject to contractual terms regarding the amount and timing of repayments of principal and interest.

Debt Service: Expenditures for the retirement of principal and payment of interest on debt.

Debt Limit: The maximum amount of bonded debt for which a governmental unit (school district) may legally obligate itself.

Debit: An entry on the left side of an account.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Double Entry Accounting: A system of recording transactions in a way that maintains the equality of the accounting equation. Every entry made to the debit side of an account or accounts will have a corresponding amount or amounts made to the credit side.

E

Elementary School: A school classified as elementary by state and local practice and composed of any span of grades not above grade eight. Preschool or kindergarten is included under this heading only if it is an integral part of an elementary school or a regularly established school system.

Employee Benefits: Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement and Social Security.

Enrollment: The total number of students registered in a given school unit at a given time, generally in the fall. (October 1 in Minnesota)

Entry: The record of a financial transaction in its appropriate book of accounts. Also, the act of recording a transaction in the books of accounts.

Equalization: The process of (1) reducing the tax rate or tax base disparities among different taxing jurisdictions, or (2) reducing net tax disparities among different properties within the same class in a given taxing jurisdiction.

Expenditures: Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year. For elementary/secondary schools, these include all charges for current outlays plus capital outlays and interest on school debt.

Expenditures Per Pupil: Charges incurred for a particular period of time divided by a student unit of measure, such as enrollment, average daily attendance, or average daily membership.

Expenses: Costs incurred in the normal course of operations.

F

Fiscal Year: The twelve-month period of time to which the annual budget applies. All Minnesota school districts, by law, must observe a fiscal year that runs July 1 through June 30.

Free School Meals: In order to qualify for free school meals, a household must submit an application. The federal government, comparing the household's size to its income, sets guidelines.

Full-Time Equivalency (FTE): The result of a computation that divides the amount of time for a less than full-time activity by the amount of time normally required in a corresponding full-time activity.

Fund: A sum of money or other resources segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations, and constituting an independent fiscal and accounting entity.

Fund Balance (equity): Mathematical excess of assets over liabilities.

Federal Sources: Revenues received from federal government appropriations.

Fiduciary Funds: Account for assets held in a trustee capacity or as an agent for individuals, organizations or other governmental units and/or funds.

Formula Allowance: Minnesota's basic general education formula allowance provided school districts with a majority of their revenue.

G

General Fund: Typically the largest fund in the budget. It is comprised of money not in other funds. Most of this fund is not earmarked for specific purposes.

Generally Accepted Accounting Principles (GAAP): Standard framework of guidelines for financial accounting used in any given jurisdiction; generally known as accounting standards or standard accounting practice. These include the standards, conventions and rules that accountants follow in recording and summarizing financial transactions and in the preparation of financial statements.

General Obligation Bonds (GO Bonds): Bonds that the state stands behind with its taxing powers.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically these contributions are made to local governments (school districts) from state and federal governments and are usually made for specified purposes.

H

High School: A secondary school offering the final years of high school work necessary for graduation, usually including grades 9-12.

I

Interest: The payment (cost) for the use of money.

Internal Service Funds: Funds internal to the operation of a unit that provide a variety of services to that unit, such as a printing activity. The funds must recover the full costs of services provided through billing back.

J

No entries

K

Kindergarten: This category of students includes transitional kindergarten, kindergarten and pre-first-grade students, and is traditionally found in elementary schools.

Kindergarten Handicapped (or disabled): This is a special category within kindergarten that provides for increased weighting of these kindergarten students that provides more revenue to a district.

L

Lease: A contract that specifies the terms under which the owner of an asset (the lessor) agrees to transfer the right to use the asset to another party (the lessee).

Lessee: The party that is granted the right to use property under the terms of a lease.

Lessor: The owner of property that is rented (leased) to another party.

Levy: A tax imposed on property, which a school board may levy, and is limited by statute.

Liabilities: Obligations measurable in monetary terms that represent amounts owed to creditors, governments, employees and other parties.

Local Education Agency (LEA): See *school district*.

Long-Term Liabilities: Debts or other obligations that will not be paid within one year.

M

Mandates: Requirements imposed by one level of government on another.

Marginal Cost Pupil Unit: Used to indicate pupil count. It is a calculation whereby 77 percent of the current year pupil count is added to 23 percent of the prior year pupil count.

Market Value: The value assigned to property by an assessor. The market value is intended to reflect the sales value of the property.

Middle School: A secondary school following elementary school and preceding high school, usually including grades 6-8.

Minnesota Automated Reporting Student System (MARSS): A system of pupil accounting which maintains essential data elements for each public school student attending school in Minnesota and reported by school districts to the state.

Minnesota Department of Education (MDE): The formal agency within the executive branch of government in Minnesota that oversees the operations of education, K-12 education in particular.

Modified Accrual Basis of Accounting: The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect property taxes levied and revenue earned.

N

Net Tax Capacity (NTC): This value is derived by multiplying the estimated market value of each parcel by the appropriate class (use) rate for that parcel.

Net Tax Liability: The amount of tax computed by subtracting tax credits from the gross tax liability.

Non-Resident Student: A student whose legal residence is outside the geographical area served by the district.

O

Operating Lease: A simple rental agreement where ownership is retained by the lessor at the conclusion of the leasing agreement.

P

Principal (face value or maturity value): The amount that will be paid on a bond at its maturity date.

Public Employees Retirement Association (PERA): This group administers pension plans that cover local, county and school district non-teaching employees.

Pupil Units: A count of resident pupils students in average daily membership. See *weighted pupil units*.

Q

No entries

R

Review and Comment: A process by which the commissioner of Minnesota Department of Education reviews and comments on the feasibility and practicality of proposed school district building projects.

Refunding Bonds: Bonds issued to pay off bonds already outstanding.

Reserve: An amount set aside for some specified purpose.

Resident Student: A student whose legal residence is within the geographic area served by the district.

Revenues: Money received by a unit from external sources net of refunds and other correcting transactions, other than from the issuance of debt, liquidation of investments, and as agency and probate trust transactions.

S

School Board: Elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in the school district.

School District: A unit for administration of a public-school system often comprising several cities within a state.

Social Security (FICA) Taxes: Federal Insurance Contributions Act taxes imposed on employees and employers; used mainly to provide retirement benefits.

Staff Automated Reporting System (STAR): The system by which staff data elements are recorded and transmitted to the Minnesota Department of Education.

Stated Rate of Interest: The rate of interest printed on the bond.

Statute: A written law passed by a legislative body.

T

Tax Base: The value of commercial, industrial, residential, agricultural and other properties in a school district, city, municipality and county.

Tax Capacity: The value of property that school districts and other units tax.

Tax Credit: A state-allowed reduction on local property taxes.

Teachers Retirement Association (TRA): A statewide public pension fund for public school teachers throughout Minnesota, except for teachers in the first class cities, and some teachers in community colleges, state universities and technical colleges.

Transfer: The movement of money between funds; transfer must be consistent with legislative intent.

Trial Balance: A listing of all account balances; provides a means of testing whether total debits equal total credits for all accounts.

Trust Fund: A fund consisting of resources received and held by the district as trustee to be expended or invested in accordance with the conditions of the trust.

U

Uniform Financial Accounting and Reporting Standards (UFARS): Minnesota's legally prescribed set of accounting standards for all school districts.

Useful Life: The term used to describe the life over which an asset is expected to be useful to the company; cost is assigned to the periods benefited from using the asset.

V

No entries

W

Weighted Pupil Units: A varied weighting of pupils by grade. For example, a student in grades 1-6 may be counted as a 1.06 pupil unit, whereas a student in grades 7-12 may be counted as a 1.3 pupil unit.

X

No entries

Y

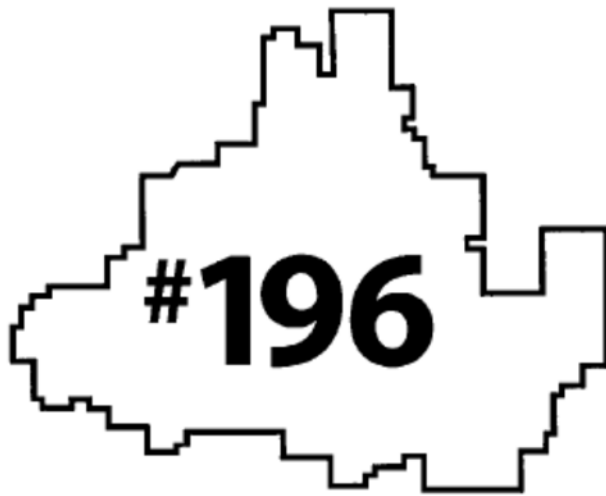
No entries

Z

No entries



Appendix





APPENDIX A – Budget Policies, Administrative Regulations and Procedures

The following is a summary of the budget policies, administrative regulations (AR) and procedures (P) related to the budget process. Full text of these policies, administrative regulations and procedures can be found on the pages immediately following this page.

Policy 702 – Budget

- The district shall adopt annual budgets for each fund (general [including all accounts within the general fund], food service, community education, debt service, building construction, trust and agency, and internal service), in accordance with state law;
- The district budget, once approved by the board, is the district's plan showing expected revenue and expenditures for the coming fiscal year and is the district's legal authorization for spending funds, and
- The budget reflects and supports state and federal requirements, district initiatives and board policies.

Administrative Regulation 702.2AR – Budget Planning and Development

- This regulation mandates the due dates for preliminary and final budgets to be presented to the School Board and the requirement of board approval of budget assumptions to be used to develop the budgets.

Administrative Regulation 702.2.3AR – Budget Advisory Council (BAC)

- The Budget Advisory Council ensures active community participation in and enhances community understanding of the district's budget planning process, and
- Provides input to the board and administration on budget plans that support district goals, policies and initiatives.

District Procedure 702.2.3P – Application to Serve on Budget Advisory Council (BAC)

- Applicants must complete this form to be considered for membership on the committee.

Administrative Regulation 702.4AR – Capital Expenditure Budget

- This regulation establishes the requirements for the district's capital expenditure budget, including the process of developing a list of current needs and proposal of final selections to be presented to the board for approval.

Policy 712 – Fund Balance

- Policy 712 requires the maintenance of reasonable fund balances to mitigate financial risk from unforeseen circumstances and provide cash flow.

Full text of each policy, administrative regulations and procedure can be found on the district's website:

<http://www.district196.org/District/SchoolBoard/policies/DistrictPRP.cfm>

Policy 702, Budget**Adopted:** June 1993**Last Revised:** May 2012

1. Purpose
 - 1.1. The district shall adopt annual budgets for each fund (general [including all accounts within the general fund], food services, community education, debt service, building construction, trust and agency, and internal service), in accordance with state law.
 - 1.2. The district budget, once approved by the board, is the district's plan showing expected revenue and expenditures for the coming fiscal year and is the district's legal authorization for spending funds.
 - 1.3. The budget reflects and supports state and federal requirements, district initiatives and board policies.
2. Planning the Budget
 - 2.1. The superintendent has the overall responsibility for preparation of the annual budget.
 - 2.2. The superintendent shall develop budget regulations and procedures which support the district's shared decision-making process.
 - 2.3. Budget planning will relate to the goals and objectives of the district. It should include an assessment of existing programs and services, an examination of alternatives and input from a board-appointed Budget Advisory Council.
 - 2.4. The budget provides resources adequate to support the learning programs provided to all district students -preschool, K-12 and adult.
 - 2.5. Any amendments to the final budget must be approved by the School Board.
3. Requirements of the Budget Document - the budget document must include:
 - 3.1. Itemized statements of estimated revenues by fund and by source.
 - 3.2. Itemized statements of estimated expenditures by fund and by object.
 - 3.3. A summary of the board-approved assumptions used to build the budget.
 - 3.4. A review of major new initiatives or changes in district policies or programs which affect the budget.
 - 3.5. Comparative information with the budget from the previous year.
 - 3.6. *Budget Guide for Our Community* will be included in the final budget.
4. Capital Expenditure Account Budget
 - 4.1. The capital expenditure account budget details the district's expenditure plans for facilities, equipment, major maintenance, special assessments, lease and rental costs, energy projects and other revenue and expenses authorized by the state as capital expenditures.
 - 4.2. The budget development process includes forecasting revenues, seeking expenditure requests from schools and departments, developing spending guidelines (which are reviewed and approved by the School Board) and creation of a detailed budget based on the guidelines. The budget is approved by the School Board, and is incorporated into the district's preliminary and final budget.
5. Building Construction Fund Budgets - Budgets for building construction funds are developed by project, not annually as are other district budgets.

References:

- Financial Accounting Instruction (FAI) 10.3, Budget Adoption
- Minnesota Rules 3545.0900, Funds Defined
- UFARS Manual
- Minnesota Statute 123B.77, Accounting, budgeting, and reporting requirement

Administrative Regulation 702.2AR, Budget Planning and Development**Adopted:** June 1993**Last Revised:** May 2012

1. Budget planning and development shall be carried out by the superintendent and designees in the following manner:
 - 1.1. Budget planning begins with a review of budget parameters, and development of a preliminary budget forecast based on projected enrollment and revenue and expenditure assumptions for the coming year.
 - 1.2. The preliminary budget forecast is reviewed with the School Board then used as the basis for the development of budget guidelines (assumptions about staffing, program changes, allocations to schools and departments, etc.). The guidelines are reviewed and approved by the School Board in February or March.
 - 1.3. The administration prepares a detailed preliminary budget based on the approved guidelines and brings that to the School Board for approval no later than the last board meeting in June.
 - 1.4. The administration prepares the final budget and presents it to the School Board for approval no later than January 31 in the year for which the budget is effective.
2. The process and deadlines noted above may be adjusted as needed after consultation between the superintendent and the School Board.

References:

- Minnesota Statute 123B.77, Requirement for Accounting, Budgeting and Reporting Requirement
- Financial Accounting Instructions (FAI) 10.3, Budget Adoption

Administrative Regulation 702.2.3AR, Budget Advisory Council (BAC)**Adopted:** December 2000**Last Revised:** April 2009

1. Purpose – The purpose of the Budget Advisory Council (BAC) shall be to:
 - 1.1. Ensure active community participation in and enhance community understanding of the district's budget planning process, and
 - 1.2. Provide input to the board and administration on budget plans that support district goals, policies and initiatives.
2. Role
 - 2.1. The BAC shall promote the district's budget reduction suggestion program, review submitted suggestions and, as appropriate, provide input regarding budget changes to the school board.
 - 2.2. The BAC shall provide the board and administration with input on:
 - 2.2.1. spending priorities and effective utilization of the district's limited financial resources;
 - 2.2.2. cost effectiveness of programs and services;
 - 2.2.3. ways to decrease expenditures and increase revenue, and
 - 2.2.4. short-term and long-term financial planning.
 - 2.3. The BAC shall review long-range financial projections.
 - 2.4. The BAC shall study and provide input on specific financial issues or areas of the budget, as identified by the BAC, the School Board or the administration.
3. Membership
 - 3.1. The BAC will be composed of 12 people who are stakeholders in the school district (a district resident, the parent or guardian of a district student, or a district employee).
 - 3.1.1. At least seven members must be parents/guardians or other community residents.
 - 3.1.2. A district employee who is a district resident may not also count as a parent/guardian or community resident.
 - 3.1.3. One member must represent district principals.
 - 3.1.4. One member must represent district licensed staff.
 - 3.1.5. One member must represent district non-licensed staff.
 - 3.1.6. At least one member must have a school-aged child or children.
 - 3.1.7. All members should generally have, but are not required to have, some expertise, understanding and/or background in financial matters and budgeting (e.g., accounting, banking, economics, etc.).
 - 3.2. The district's Director of Finance and Operations and the three members of the Board Audit and Finance Committee shall serve as ex-officio members of the BAC.
 - 3.3. Terms of office shall begin on July 1 and end on June 30. Terms of office shall last for three years, and shall be staggered with one-third of the positions up each year.
 - 3.4. Selection of Members
 - 3.4.1. Openings on the BAC will be advertised in district publications and area newspapers. Applications will be accepted until April 30 for terms beginning the following July 1. Applicant recruitment may take place after April 30 until as late as June 1 for openings for which there are no applicants meeting the guidelines in section 3.1 above.
 - 3.4.2. After April 30, the Board Audit and Finance Committee, and the district's Director of Finance and Operations, will receive and review all BAC applications, meet to review and prioritize candidates based on the membership criteria described above, and make recommendations for BAC membership to the School Board.
 - 3.4.3. The School Board will be asked to approve new members.
 - 3.5. Filling Unexpired Terms
 - 3.5.1. If less than one year of the term remains, the position will remain open until the next regular membership selection period (see section 3.3 above).
 - 3.5.2. If more than one year of the term remains, the Board Audit and Finance Committee and the Director of Finance and Operations will review the most recent round of applications and make a recommendation for membership to the School Board for final approval. If no applicant is available to complete that term among the applications, the Board Audit and Finance Committee and the Director of Finance and Operations will request applications from people representing the appropriate group(s) and then proceed as described above.

Administrative Regulation 702.2.3AR, Budget Advisory Council (BAC) (Continued)

- 3.6. Officers – At its first meeting each year, the BAC will elect officers, including a chairperson and a vice-chairperson, or co-chairpersons from the committee.
 - 3.6.1. The chairperson or co-chairperson shall preside at all meetings.
 - 3.6.2. The vice chairperson, if the BAC chooses to elect one, shall perform the duties of the chairperson in the absence of the chairperson.
 - 3.6.3. The Director of Finance and Operations shall ensure that minutes are taken at each meeting and maintain a copy in district records.
- 3.7. Expectations and Roles of Members
 - 3.7.1. Members must attend at least 75 percent of BAC meetings each year.
 - 3.7.2. A member who has not shown suitable commitment (as defined in sections 3.7.1 above) or who isn't able to fulfill their commitment may resign or may be asked to resign by the BAC. A member with three consecutive absences who has not contacted the district or the BAC chairperson or co-chairperson about the absences will be considered to have resigned from the BAC and will be so notified by the BAC chairperson or co-chairperson. The vacant position will then be filled in accordance with section 3.5 above.
4. Meetings
 - 4.1. The BAC will hold at least four meetings each year, as determined by the council.
 - 4.2. BAC meetings will be publicized in district publications and area newspapers.
 - 4.3. BAC meetings will be open to the public. The BAC chairperson or co-chairperson may, at his or her discretion, permit members of the public to address the council.

References:

- None

Administrative Regulation 702.4AR, Capital Expenditure Account Budget**Adopted:** June 1993**Last Revised:** May 2012

1. Budget Report - The capital expenditure account budget report includes a summary of the estimated revenues and expenditures in the account for the next year, and a list and description of purchases the district plans to make using the resources of the account.
2. Budget Development Process
 - 2.1. The administration will develop parameters which assign budgetary responsibility to school or districtwide budgets for various categories of capital expenditures.
 - 2.2. In the fall, the administration will develop a list of needs and requests for capital expenditures for the following fiscal year, with input from administrators in all schools and administrative departments.
 - 2.3. By January 1, the administration will prepare a forecast of capital expenditure revenue for the following fiscal year.
 - 2.4. Budget Guidelines
 - 2.4.1. The administration will develop proposed capital expenditure budget guidelines for the following fiscal year, which will be reviewed by the School Board no later than March 1.
 - 2.4.2. The budget guidelines will include estimated revenues, allocations to schools, and estimated expenditures in broad categories of the budget (e.g., major maintenance, leasing costs, energy projects, curriculum revision).
 - 2.5. After the School Board approves the budget guidelines, the administration will inform each school and administrative department of its allocation. Each school and administrative department will then prepare a detailed capital spending plan for the funds allocated.
 - 2.6. The administration will compile the spending plans from each school and administrative department and prepare a detailed budget document to be approved by the School Board no later than May 1.
 - 2.7. The approved budget will be used as the basis for purchasing, and will be incorporated into the district's preliminary budget for the following fiscal year.
3. Revisions - Revisions to the capital expenditure budget may be made as part of the process of developing the district's preliminary budget in the spring or the final budget in the fall.

References:

- None

Policy 712, Fund Balance**Adopted:** June 2011**Last Revised:** June 2011

1. Purpose – Prudent fiscal management requires the maintenance of reasonable fund balances to mitigate financial risk from unforeseen circumstances and provide cash flow liquidity for general operations. Fund balance classifications described in this policy allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).
2. General Statement of Policy – The intent of this policy is to comply with GASB Statement No. 54. Should a conflict occur between this policy and the provisions of GASB Statement No. 54, the GASB statement shall prevail.
3. Classification of Fund Balances – The school district shall classify fund balances in its various funds in one or more of the following five classifications: nonspendable, restricted, committed, assigned and unassigned.
4. Definitions – In accordance with GASB Statement No. 54, definitions are as follows.
 - 4.1. “Fund balance” means the arithmetic difference between the assets and liabilities reported in a school district fund.
 - 4.2. “Nonspendable” fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, nonfinancial assets held for resale, or the permanent principal of endowment funds.
 - 4.3. “Restricted” fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
 - 4.4. “Unrestricted” fund balance is the amount of fund balance remaining after determining both nonspendable and restricted net resources. This amount can be determined by adding the committed, assigned and unassigned fund balances.
 - 4.5. “Committed” fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the School Board and that remain binding unless removed by the board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.
 - 4.6. “Assigned” fund balance amounts are comprised of unrestricted funds constrained by the school district’s intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district’s intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.
 - 4.7. “Unassigned” fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted and committed fund balances exceed the total net resources of that fund.
 - 4.8. “Enabling legislation” means legislation authorizing a school district to assess, levy, charge or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes listed in the legislation.
5. Minimum Fund Balance – District 196 will plan annual revenue and expenditure budgets that provide an operating funds balance of no less than five percent of annual operating fund expenditures.
6. Order of Resource Use – If resources from more than one fund balance classification could be spent, the district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned and unassigned.

Policy 712, Fund Balance (Continued)

7. Committing Fund Balance – A majority vote of the School Board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board.
8. Assigning Fund Balance
 - 8.1. The School Board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The School Board also delegates the power to assign fund balances to the superintendent or designee. Assignments so made shall be reported to the board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the School Board.
 - 8.2. An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.
9. Stabilization Arrangements – When the superintendent becomes aware of conditions that may cause the operating funds balance to fall below 5 percent of annual operating expenditures within a given year, he or she will alert the School Board to the situation and recommend appropriate short-term actions to maintain the desired balance.
10. Review – The School Board will conduct an annual review of the sufficiency of the minimum unassigned general fund balance level.

References:

- Statement No. 54 of the Governmental Accounting Standards Board

UFARS Codes are separated into categories/series based on their number. Below are the category/series description for each dimension of a UFARS code.

Program

Series Name	Series Range
Administration	000-099
District Support Services	100-199
Elementary and Secondary Regular Instruction	200-299
Vocational Education Instruction	300-399
Special Education Instruction	400-499
Community Education Instruction	500-599
Instructional Support Services	600-699
Pupil Support Service	700-799
Sites and Buildings	800-899
Fiscal and Other Fixed-Cost Programs	900-999

Object

Series Name	Series Range
Salaries and Wages	100-199
Employee Benefits	200-299
Purchased Services	300-399
Supplies and Materials	400-499
Capital Expenditures	500-599
Debt Service	700-799
Other Expenditures	800-899
Other Financing Uses	900-999

Source

Series Name	Series Range
Local Revenues	001-099
States Revenues	200-399
Federal Revenues received pass through the State	400-499
Federal Revenues received direct from Federal Government	500-599
Local Sales, Insurance Recovery and Judgments	601-629
Sales of Bonds and Loans	631-640
Incoming Transfers from Other Funds	649-699

Dimension: Fund (FD)

District	District Description	UFARS	UFARS Description	Series
01	General	01	General	Operating
02	Food Service	02	Food Service	Operating
03	Transportation	01	General	Operating
04	Community Service	04	Community Service	Operating
05	Capital Expenditure	01	General	Operating
06	Building Construction-DVLC	06	Building Construction	Non-Operating
07	Debt Service	07	Debt Redemption	Non-Operating
08	Trust	08	Trust	Fiduciary
09	Agency Fund-Graduate Credit	09	Agency	Fiduciary
15	Alternative Facilities-Levy	06	Building Construction	Non-Operating
18	Employee Flexible Spending Plan	08	Trust	Fiduciary
19	Agency Fund-World Learning Nwk	09	Agency	Fiduciary
20	Internal Service Fund-GASB #16	20	Internal Service	Proprietary
21	Special Education	01	General	Operating
22	OPEB Revocable Trust Fund	25	OPEB Revocable Trust	Proprietary
23	Self-Insured Health Plan	20	Internal Service	Proprietary
24	Self-Insured Dental Plan	20	Internal Service	Proprietary
31	Quality Compensation (Q-Comp)	01	General	Operating
39	Agency Fund-LCTS	09	Agency	Fiduciary
47	OPEB Debt Service Fund	47	OPEB Debt Service	Non-Operating
57	Building Construction-CVLC	06	Building Construction	Non-Operating

Dimension: Organization (ORG)

District	District Description	UFARS	UFARS Description	Series
002	District Service Center and Annex	005	District-Wide	n/a
003	Ice Arena	005	District-Wide	n/a
004	District Office	005	District-Wide	n/a
005	District Wide	005	District-Wide	n/a
006	District Service Center East	005	District-Wide	n/a
007	Cedar Valley Learning Center	005	District-Wide	n/a
008	ATP/ALC/Transition Plus	005	District-Wide	n/a
009	Dakota Valley Learning Center	005	District-Wide	n/a
015	School Board	005	District-Wide	n/a
025	Office of Superintendent	005	District-Wide	n/a
035	Operations and Support Services	005	District-Wide	n/a
045	Human Resources and Legal Services	005	District-Wide	n/a
055	Teaching and Learning	005	District-Wide	n/a
056	Diversity	005	District-Wide	n/a
057	Elem Literacy Collaborative	005	District-Wide	n/a
058	Secondary Literacy/PK-12 Social Studies	005	District-Wide	n/a
059	Science/Math/STEM/Gifted and Talented	005	District-Wide	n/a
060	Teacher Evaluation/Curriculum	005	District-Wide	n/a
061	Assessment	005	District-Wide	n/a
062	Technology Vision	005	District-Wide	n/a
065	Health Services	005	District-Wide	n/a
085	Miscellaneous Grants-Schools	005	District-Wide	n/a
090	Learning Services Center	005	District-Wide	n/a
096	Adult Education	005	District-Wide	n/a
097	Early Childhood Family Education	005	District-Wide	n/a
098	Other Community Programs	005	District-Wide	n/a
100	Elementary Education	005	District-Wide	n/a
101	Federal Programs	005	District-Wide	n/a
103	ECFE	704	Budgeted Learning Site	n/a
104	ECSE	704	Budgeted Learning Site	n/a
105	Rosemount Elementary	705	Budgeted Learning Site	n/a
106	Northview Elementary	706	Budgeted Learning Site	n/a
107	Westview Elementary	707	Budgeted Learning Site	n/a
108	Southview Elementary	708	Budgeted Learning Site	n/a
109	Parkview Elementary	709	Budgeted Learning Site	n/a
110	Diamond Path Elementary	710	Budgeted Learning Site	n/a
111	Greenleaf Elementary	711	Budgeted Learning Site	n/a
112	Cedar Park Elementary	712	Budgeted Learning Site	n/a
113	Thomas Lake Elementary	713	Budgeted Learning Site	n/a
114	Echo Park Elementary	714	Budgeted Learning Site	n/a
115	Highland Elementary	715	Budgeted Learning Site	n/a
116	Deerwood Elementary	716	Budgeted Learning Site	n/a
117	Woodland Elementary	717	Budgeted Learning Site	n/a
118	Pinewood Elementary	718	Budgeted Learning Site	n/a
119	Shannon Park Elementary	719	Budgeted Learning Site	n/a
120	Oak Ridge Elementary	720	Budgeted Learning Site	n/a
164	Glacier Hills Elementary	764	Budgeted Learning Site	n/a
165	Red Pine Elementary	765	Budgeted Learning Site	n/a
200	Secondary Education	005	District-Wide	n/a
201	Federal Programs - Middle School	005	District-Wide	n/a
225	Dakota Hills Middle School	025	Budgeted Learning Site	n/a
232	Blackhawk Middle School	032	Budgeted Learning Site	n/a
239	Rosemount Middle School	039	Budgeted Learning Site	n/a
255	Teaching/Learning - Curriculum Revision	005	District-Wide	n/a
286	Falcon Ridge Middle School	086	Budgeted Learning Site	n/a
293	Scott Highlands Middle School	093	Budgeted Learning Site	n/a
297	Special Education ESY	005	District-Wide	n/a
298	Valley Middle School	098	Budgeted Learning Site	n/a
299	Special Education	005	District-Wide	n/a

Dimension: Organization (ORG) (continued)

District	District Description	UFARS	UFARS Description	Series
301	Federal Programs-High School	005	District-Wide	n/a
305	Career Development	005	District-Wide	n/a
324	Transition Plus/Pathways	024	Budgeted Learning Site	n/a
334	Adult Diploma	034	Budgeted Learning Site	n/a
338	Rosemount High School	038	Budgeted Learning Site	n/a
341	Eagan High School	041	Budgeted Learning Site	n/a
360	School of Environmental Studies	060	Budgeted Learning Site	n/a
388	Eastview High School	088	Budgeted Learning Site	n/a
397	Apple Valley High School	097	Budgeted Learning Site	n/a
399	Dakota Ridge	100	Budgeted Learning Site	n/a
610	Area Learning Center	058	Budgeted Learning Site	n/a
703	Harbor Shelter	703	Budgeted Learning Site	n/a
705	St Joseph's	007	Budgeted Learning Site	n/a
709	Faithful Shepherd	004	Budgeted Learning Site	n/a
715	Trinity School at River Ridge	015	Budgeted Learning Site	n/a
928	Cooperative Area Learning Program	928	Budgeted Learning Site	n/a
998	Tuition Billing Site	005	District-Wide	n/a

Dimension: Program (PRG)

District	District Description	UFARS	UFARS Description	Series
010	Board of Education	010	Board of Education	000-099
020	Office of Superintendent	020	Office of the Superintendent	000-099
028	Office of Superintendent-Admin Assistant	020	Office of the Superintendent	000-099
030	Instructional Administration	030	Instructional Administration	000-099
031	Instructional Administration-Elementary	030	Instructional Administration	000-099
032	Instructional Administration-Secondary	030	Instructional Administration	000-099
033	Instructional Admin - Elem Summer Program	030	Instructional Administration	000-099
050	School Administration-Elementary	050	School Administration	000-099
051	School Administration-Middle	050	School Administration	000-099
052	School Administration-Secondary	050	School Administration	000-099
105	General Administrative Support and Finance	105	General Administrative Support	100-199
107	Other Admin Support-Communication	107	Other Administrative Support	100-199
109	Kindergarten Plus	201	Education - Kindergarten	200-299
110	Education-Kindergarten	201	Education - Kindergarten	200-299
111	Education-First Grade	203	Education - Elementary General	200-299
112	Education-Second Grade	203	Education - Elementary General	200-299
113	Education-Third Grade	203	Education - Elementary General	200-299
114	Education-Fourth Grade	203	Education - Elementary General	200-299
115	Education-Fifth Grade	203	Education - Elementary General	200-299
120	Business Services-Graphics	110	Business Support Services	100-199
125	General Administrative Support - Mail Services	105	General Administrative Support	100-199
130	Legal Services	110	Business Support Services	100-199
135	General Administrative Support - HR	105	General Administrative Support	100-199
140	Business Services - Finance	110	Business Support Services	100-199
141	Business Services - Fixed Assets	110	Business Support Services	100-199
142	Business Services - Print Services	110	Business Support Services	100-199
145	General Administrative Support - Technology	108	Administrative Technology Services	100-199
147	Other Administrative Support - Census/Student	107	Other Administrative Support	100-199
150	Business Services - Receiving	110	Business Support Services	100-199
179	Mentors-Student Assistance	605	General Instructional Support	600-699
185	Diversity	605	General Instructional Support	600-699
201	Literacy/Response To Intervention	203	Education - Elementary General	200-299
202	Elementary Reading Recovery	203	Education - Elementary General	200-299
203	Education-Elementary	203	Education - Elementary General	200-299
204	Title II, Part A Teacher Training	204	Title II, Pt A - Teacher & Principal Training	200-299
205	Title III English Language Acquisition	205	Title III, Pt A - Strengthening Institutions	200-299
206	Safe and Drug-Free Schools	206	Title IV, Pt A - Safe and Drug-Free Schools	200-299
207	Title V, Part A Innovative Program	207	Title V, Pt A - Innovative Programs	200-299
208	Education-Middle	211	Education - Secondary General	200-299
210	Title II, Part D Technology	210	Title II, Pt D - Enhancing Education thru Tech	200-299
211	Education-Secondary	211	Education - Secondary General	200-299
212	Art	212	Visual Art	200-299
215	Business	215	Business	200-299
216	Title I, Part A Improving Academy	216	Title I, Pt A - Improving Achievement for Disadvantage	200-299
217	Assurance of Mastery	217	Assurance of Mastery	200-299
218	Gifted and Talented	218	Gifted and Talented	200-299
219	Limited English Proficiency	219	English Learner (EL)	200-299
220	English/Language Arts	220	English (Language Arts)	200-299
230	Foreign/Native/World Languages	230	Foreign Language/Native Language	200-299
240	Health/Physical Education	240	Health, Physical Education and Recreation	200-299
250	Home Economics	250	Family Living Science	200-299
255	Industrial Education	255	Industrial Education	200-299
256	Mathematics	256	Mathematics	200-299
257	Computer Science	257	Computer Science/Technology Education	200-299
258	Music	258	Music	200-299
260	Natural Sciences	260	Natural Sciences	200-299
261	E3 STEM Grant (Department of Labor)	257	Computer Science/Technology Education	200-299
270	Social Sciences/Social Studies	270	Social Sciences/Social Studies	200-299
289	Summer Camps - All Others	298	Extra-Curricular Activities	200-299

Dimension: Program (PRG) (continued)

District	District Description	UFARS	UFARS Description	Series
290	Summer Camps	298	Extra-Curricular Activities	200-299
291	Cocurricular Activities	291	Co-Curricular Activities (Non-Athletics)	200-299
292	Boys/Girls Athletics-All Sports	292	Boys/Girls Athletics	200-299
294	Boys Athletics	294	Boys Athletics	200-299
296	Girls Athletics	296	Girls Athletics	200-299
298	Extra-curricular Activities	298	Extra-Curricular Activities	200-299
301	Agriculture Education	301	Agricultural Education	300-399
311	Distributive Education	311	Distributive Education	300-399
321	Health Science Technology Education	321	Health Science Technology Education	300-399
331	Personal Family Life Science	331	Personal Family Life Science (In-Home)	300-399
341	Business and Office Education	341	Business and Office Education	300-399
351	Technical Education	351	Technical Education	300-399
361	Trade and Industrial Education	361	Trade and Industrial Education	300-399
365	Service Occupations	365	Service Occupations	300-399
371	Career Development	371	Diversified and Interrelated Occupations	300-399
372	Mentor Program	371	Diversified and Interrelated Occupations	300-399
380	Special Needs - Vocational	380	Special Needs	300-399
385	Special Needs-WED/Non-Disabled	385	Special Needs Non-Disabled	300-399
399	Career and Technical-General	399	Career and Technical – General	300-399
400	General Special Education	400	General Special Education	400-499
401	Speech/Language Impaired	401	Speech/Language Impaired	400-499
402	Mentally Impaired: Mild-Moderate	402	Developmental Cognitive Disability: Moderate	400-499
403	Mentally Impaired: Moderate-Severe	403	Developmental Cognitive Disability: Severe	400-499
404	Physically Impaired	404	Physically Impaired	400-499
405	Deaf-Hard of Hearing	405	Deaf/Hard-of-Hearing	400-499
406	Visually Impaired	406	Visually Impaired	400-499
407	Specific Learning Disability	407	Specific Learning Disability	400-499
408	Emotional/Behavioral Disorder	408	Emotional/Behavioral Disorder	400-499
409	Deaf-Blind	409	Deaf-Blind	400-499
410	Other Health Impaired	410	Other Health Disabilities	400-499
411	Autistic	411	Autistic Spectrum Disorders	400-499
412	Early Childhood Special Education	412	Developmentally Delayed	400-499
414	Traumatic Brain Injury	414	Traumatic Brain Injury	400-499
416	Severely Multiply Impaired	416	Severely Multiply Impaired	400-499
420	Special Education-General	420	SpED – Aggregate (three or more disabilities)	400-499
421	Music Therapy	420	SpED – Aggregate (three or more disabilities)	400-499
422	Psychological Services	420	SpED – Aggregate (three or more disabilities)	400-499
423	Special Education - Grad Standards	420	SpED – Aggregate (three or more disabilities)	400-499
424	Occupational Therapy	420	SpED – Aggregate (three or more disabilities)	400-499
425	SpEd Students W/O Disability(ADSI)	422	Special Education – Students without Disabilities	400-499
426	Transition	420	SpED – Aggregate (three or more disabilities)	400-499
502	Community Education/Woodland Family School	505	General Community Education	500-699
504	K-Plus Program	505	General Community Education	500-699
505	General Community Education	505	General Community Education	500-699
507	General Community Education / ECFE	505	General Community Education	500-699
520	Adult Basic Education (ABE)	520	Adult Basic and Continuing Education	500-699
580	Early Childhood and Family Education	580	Early Childhood and Family Education	500-699
582	School Readiness	582	School Readiness	500-699
583	Preschool Screening	583	Preschool Screening	500-699
590	Other Community Programs	590	Other Community Programs	500-699
605	General Instructional Support	605	General Instructional Support	600-699
610	Curriculum Consult and Development	610	Curriculum Consultant and Development	600-699
620	Educational Media	620	Library Media Center	600-699
630	Instruction-Related Technology	630	Instruction-Related Technology	600-699
640	Staff Development	640	Staff Development	600-699
654	Staff Development Reserve	640	Staff Development	600-699
710	Guidance and Counseling	710	Secondary Counseling and Guidance Services	700-799
712	Elementary Counsel and Guidance	712	Elementary Counseling and Guidance Services	700-799
720	Health Services	720	Health Services	700-799

Dimension: Program (PRG) (continued)

District	District Description	UFARS	UFARS Description	Series
740	Attend and Social Work Services	740	Social Work Services	700-799
750	Transportation Safety	760	Pupil Transportation	700-799
760	Pupil Transportation	760	Pupil Transportation	700-799
790	Other Pupil Support Services	790	Other Pupil Support Services	700-799
810	Operations and Maintenance	810	Operations and Maintenance	800-899
845	Disabled Accessibility	850	Capital Facilities	800-899
850	Capital Facilities	850	Capital Facilities	800-899
851	Generator	850	Capital Facilities	800-899
852	Spec Assess Cap Notes	850	Capital Facilities	800-899
853	Red Pine Elementary Addition	850	Capital Facilities	800-899
854	Major Maintenance/Special Projects	850	Capital Facilities	800-899
855	Major Maintenance/Generators	850	Capital Facilities	800-899
860	Health and Safety	850	Capital Facilities	800-899
910	Retirement of Long-Term Debt	910	Retirement of Long-Term Obligations	900-999
920	Retirement of Non-bonded Debt	920	Retirement of Non-bonded Obligations	900-999
940	Property and Other Insurance	940	Insurance	900-999
950	Transfers	950	Transfers	900-999

Dimension: Finance (FIN)

District	District Description	UFARS	UFARS Description	Series
000	General	000	District-Wide	n/a
001	Equipment Manager	000	District-Wide	n/a
002	District Service Center	000	District-Wide	n/a
003	Ice Arena	000	District-Wide	n/a
004	District Office	000	District-Wide	n/a
005	Trainer	000	District-Wide	n/a
008	Weight (Room) Training	000	District-Wide	n/a
010	Baseball	000	District-Wide	n/a
011	Baseball Field Refurbishing	302	Operating Capital	n/a
015	Basketball	000	District-Wide	n/a
016	Special Election	000	District-Wide	n/a
017	Superintendent Search	000	District-Wide	n/a
020	Cross Country	000	District-Wide	n/a
025	Cross Country Skiing	000	District-Wide	n/a
026	Info Campaign (Special Election)	000	District-Wide	n/a
030	Downhill Skiing	000	District-Wide	n/a
040	Football	000	District-Wide	n/a
045	Figure Skating	000	District-Wide	n/a
050	Golf	000	District-Wide	n/a
055	Gymnastics	000	District-Wide	n/a
060	Ice Follies	000	District-Wide	n/a
065	Ice Hockey	000	District-Wide	n/a
070	Soccer	000	District-Wide	n/a
071	Lacrosse	000	District-Wide	n/a
074	Softball	000	District-Wide	n/a
078	Swimming	000	District-Wide	n/a
080	Tennis	000	District-Wide	n/a
085	Track and Field	000	District-Wide	n/a
090	Volleyball	000	District-Wide	n/a
095	Wrestling	000	District-Wide	n/a
101	Physicals	720	Regular To-and-From School	n/a
102	Transportation-Other	733	Non-Authorized Transportation	n/a
121	Elementary School	000	District-Wide	n/a
123	High School/Secondary	000	District-Wide	n/a
124	Graduation Expenses	000	District-Wide	n/a
130	Student Store	000	District-Wide	n/a
133	Schools Expense Shift to Building Fund	302	Operating Capital	n/a
134	School for Energy Efficiency	000	District-Wide	n/a
135	Carryover	302	Operating Capital	n/a
136	Furnishings for Growth	302	Operating Capital	n/a
137	ECFE-ECSE	000	District-Wide	n/a
141	Explore Program	000	District-Wide	n/a
142	Partners in Education	000	District-Wide	n/a
143	Back to School Picnic	000	District-Wide	n/a
144	Wellness Program	000	District-Wide	n/a
145	Prevention and Diversity	000	District-Wide	n/a
146	Professional Development Support	000	District-Wide	n/a
150	Student Activities	000	District-Wide	n/a
152	Vending	000	District-Wide	n/a
153	Fundraising	000	District-Wide	n/a
154	Advanced Placement	000	District-Wide	n/a
155	Gifts/Miscellaneous Grants	000	District-Wide	n/a
156	Gifts/Miscellaneous Grants	000	District-Wide	n/a
158	AIE Grant	000	District-Wide	n/a
160	Library Service	000	District-Wide	n/a
161	Audio Visual Service	000	District-Wide	n/a
162	Technology Service	000	District-Wide	n/a
163	DNP Grant	000	District-Wide	n/a
170	SHIP Grant	000	District-Wide	n/a

Dimension: Finance (FIN) (continued)

District	District Description	UFARS	UFARS Description	Series
189	Trips	000	District-Wide	n/a
190	Transportation/Student Inform Shared	720	Regular To-and-From School	n/a
191	Lunch Supervision and Cleaning	000	District-Wide	n/a
194	Team Leaders	000	District-Wide	n/a
195	School Patrol	000	District-Wide	n/a
196	6th Period Class	000	District-Wide	n/a
199	After School Supervision	000	District-Wide	n/a
201	Allocated Staff	000	District-Wide	n/a
203	Student Services	000	District-Wide	n/a
205	Guidance	000	District-Wide	n/a
206	School Board Elections	000	District-Wide	n/a
207	Lane Changes/Other Adjustments	000	District-Wide	n/a
208	Indian Education (Non Fed)	000	District-Wide	n/a
209	CTV Project	000	District-Wide	n/a
210	Immunizations Clinics	000	District-Wide	n/a
211	Sports Physicals	000	District-Wide	n/a
213	Work Experience	000	District-Wide	n/a
214	Prog Evaluation/Testing	000	District-Wide	n/a
216	Micrographics	000	District-Wide	n/a
217	Graphic Arts	000	District-Wide	n/a
218	Theft/Vandalism/Insurance Recovery	000	District-Wide	n/a
221	Cooperative Learning Program	000	District-Wide	n/a
226	Adaptive Athletics	000	District-Wide	n/a
227	Applied Science Curriculum	000	District-Wide	n/a
230	Academic Coaching Team	000	District-Wide	n/a
231	Applicant Screener	000	District-Wide	n/a
233	Background Checks	000	District-Wide	n/a
234	Blood Borne Pathogens	000	District-Wide	n/a
235	SHMS/VMS/EVHS Generators	000	District-Wide	n/a
236	District-Wide HR Expense	000	District-Wide	n/a
237	Gifted, Talented, Critical Thinking	000	District-Wide	n/a
240	Substitute/Student Teacher Reimbursement	000	District-Wide	n/a
244	Drug Education	000	District-Wide	n/a
248	Technology Training Grant-Administration	000	District-Wide	n/a
250	Kansas Learning Strategies Grant	000	District-Wide	n/a
251	Science Center	000	District-Wide	n/a
252	Assistive Technology Grant	000	District-Wide	n/a
253	Random Drug Testing	000	District-Wide	n/a
257	Adult Diploma	000	District-Wide	n/a
259	Gifted and Talented	388	Gifted and Talented	n/a
262	Animal Care	830	Career and Technical Education Revenue	n/a
263	Aviation G/S	830	Career and Technical Education Revenue	n/a
268	Auto Cad	830	Career and Technical Education Revenue	n/a
269	Cisco	830	Career and Technical Education Revenue	n/a
270	Construction	830	Career and Technical Education Revenue	n/a
271	Hospitality Management	830	Career and Technical Education Revenue	n/a
272	Mentor Program	830	Career and Technical Education Revenue	n/a
274	Forensic Science	830	Career and Technical Education Revenue	n/a
276	Graphic Arts	830	Career and Technical Education Revenue	n/a
278	Health Care	830	Career and Technical Education Revenue	n/a
279	Music Recording/Performance	830	Career and Technical Education Revenue	n/a
285	Digital Film	830	Career and Technical Education Revenue	n/a
287	Emergency Services	830	Career and Technical Education Revenue	n/a
288	College Pre-Engineering	830	Career and Technical Education Revenue	n/a
289	Vehicle Service	830	Career and Technical Education Revenue	n/a
290	Microsoft Cy Pres	000	District-Wide	n/a
292	Staff Development-Peer Review	316	Staff Development	n/a
294	Professional Growth Plan (PGP)	316	Staff Development	n/a
295	Reading Recovery	316	Staff Development	n/a

Dimension: Finance (FIN) (continued)

District	District Description	UFARS	UFARS Description	Series
296	Staff Develop-Administration	316	Staff Development	n/a
297	Diversity	316	Staff Development	n/a
299	Staff Development-Non Instructional	000	District-Wide	n/a
302	Operating Capital	302	Operating Capital	n/a
303	Area Learning Centers	303	Area Learning Center	n/a
306	Staff Development-50% Site	316	Staff Development	n/a
308	Staff Development-25% Districtwide	316	Staff Development	n/a
309	Y2K Conversion	302	Operating Capital	n/a
310	Cooperative Revenue	310	Inter-district Cooperative Activities	n/a
311	Telecommunications Access Cost	311	Telecommunications Access Costs	n/a
315	Integration Aid and Levy	313	Achievement and Integration Aid and Levy	n/a
317	Basic Skills	317	Basic Skills	n/a
318	Incentive Revenue	318	Incentive Revenue	n/a
330	Learning and Development	330	Learning and Development	n/a
333	Parental Involvement	000	District-Wide	n/a
335	Quality Compensation	335	Q Comp - Alternative Teacher Pay System	n/a
338	Rosemount High School	000	District-Wide	n/a
339	Safe School-\$3 Set Aside	342	Safe Schools-Levy	n/a
341	Eagan High School	000	District-Wide	n/a
342	Safe Schools-Crime Levy	342	Safe Schools-Levy	n/a
347	Physical Hazards	347	Physical Hazards	n/a
349	Other Hazardous Material	349	Other Hazardous Materials	n/a
352	Environmental Health and Safety	352	Environmental Health and Safety Management	n/a
358	Asbestos Removal and Encapsulate	358	Asbestos Removal and Encapsulation	n/a
363	Fire Safety	363	Fire Safety	n/a
366	Indoor Air Quality	366	Indoor Air Quality	n/a
372	Medical Assistance-Third Party	372	Medical Assistance/Third Party Revenue	n/a
386	One Time Deferred Maintenance	386	Alternative Facilities Program	n/a
388	Eastview High School	000	District-Wide	n/a
397	Apple Valley High School	000	District-Wide	n/a
401	Title I,Part A Improve Basic	401	Title I, Pt A - Improving Achievement for Disadvantage	n/a
402	Title I,Staff Development	401	Title I, Pt A - Improving Achievement for Disadvantage	n/a
406	Title I,Neglected/Delinquent	401	Title I, Pt A - Improving Achievement for Disadvantage	n/a
408	Title I,Homeless Grant	401	Title I, Pt A - Improving Achievement for Disadvantage	n/a
409	Title I,Parent Involvement	401	Title I, Pt A - Improving Achievement for Disadvantage	n/a
414	Title II, Part A Teacher Training	414	Title II, Pt A – Teacher & Principal Training	n/a
416	Title II, Part A Federal Class Size Piece	414	Title II, Pt A – Teacher & Principal Training	n/a
417	Title III, Language Acquisition & Enhancement	417	Title III, Pt A - Strengthening Institutions	n/a
419	IDEA Part B, Section 611 Special Education	419	IDEA Act - Part B §611	n/a
420	IDEA Pt B, § 611 Special Education Preschool	420	IDEA, Pt B §619 – Preschool, Children with Disabilities	n/a
421	IDEA Part B, Section 611 SpED CIMP	435	IDEA, Pt B §611 Discretionary Continuous Improvement	n/a
422	Infants and Toddlers	422	IDEA Act - Part C – Ages Birth through Two	n/a
428	Carl Perkins	428	Carl Perkins Vocational and Applied Technology	n/a
475	Carl Perkins-Reserve	475	Carl Perkins Career & Technical Education - Reserve	n/a
510	Indian Education	510	Indian Elementary and Secondary School Assistance	n/a
519	Title VII, Bilingual Education	000	District-Wide	n/a
598	E3 STEM Grant (Department of Labor)	599	Miscellaneous Direct Federal Revenue	n/a
601	Alpha Team	000	District-Wide	n/a
602	Beta Team	000	District-Wide	n/a
603	Delta Team	000	District-Wide	n/a
604	Gamma Team	000	District-Wide	n/a
605	Omega Team	000	District-Wide	n/a
606	6th Grade House	000	District-Wide	n/a
607	7th Grade House	000	District-Wide	n/a
608	8th Grade House	000	District-Wide	n/a
609	9th Grade House	000	District-Wide	n/a
610	10th Grade House	000	District-Wide	n/a
611	11th Grade House	000	District-Wide	n/a
612	12th Grade House	000	District-Wide	n/a

Dimension: Finance (FIN) (continued)

District	District Description	UFARS	UFARS Description	Series
613	Visual Arts	000	District-Wide	n/a
614	Two Dimensional	000	District-Wide	n/a
615	Three Dimensional	000	District-Wide	n/a
616	Business	000	District-Wide	n/a
617	Accounting	000	District-Wide	n/a
618	Consumer Education	000	District-Wide	n/a
620	Office Practice	000	District-Wide	n/a
622	Typewriting	000	District-Wide	n/a
623	Driver Education - Classroom	000	District-Wide	n/a
624	Driver Education - Lab	000	District-Wide	n/a
625	Curriculum Gifted and Talented	000	District-Wide	n/a
626	English 7th and 8th Grade	000	District-Wide	n/a
627	English 9th Grade	000	District-Wide	n/a
628	On-Line Learning	000	District-Wide	n/a
629	General English	000	District-Wide	n/a
630	Language Arts	000	District-Wide	n/a
631	Library Study Skills	000	District-Wide	n/a
632	Literature/Literacy	000	District-Wide	n/a
633	Media	000	District-Wide	n/a
634	Reading	000	District-Wide	n/a
635	Speech	000	District-Wide	n/a
636	Writing	000	District-Wide	n/a
637	Success	000	District-Wide	n/a
638	Foreign Language	000	District-Wide	n/a
639	French	000	District-Wide	n/a
640	German	000	District-Wide	n/a
641	Japanese	000	District-Wide	n/a
642	Russian	000	District-Wide	n/a
643	Spanish	000	District-Wide	n/a
644	Spelling	000	District-Wide	n/a
645	Health	000	District-Wide	n/a
646	Physical Education-All	000	District-Wide	n/a
647	Home Economics	000	District-Wide	n/a
648	Family Relationships	000	District-Wide	n/a
649	Food Supplies	000	District-Wide	n/a
650	Housing	000	District-Wide	n/a
651	Technology Education	000	District-Wide	n/a
652	Aviation	000	District-Wide	n/a
653	Design and Fabrication	000	District-Wide	n/a
654	Drafting	000	District-Wide	n/a
655	Metal	000	District-Wide	n/a
656	Photography	000	District-Wide	n/a
657	Small Gas Engines	000	District-Wide	n/a
658	Video Production	000	District-Wide	n/a
659	Wood	000	District-Wide	n/a
660	Basic Math	000	District-Wide	n/a
661	Advanced Math	000	District-Wide	n/a
662	Math	000	District-Wide	n/a
663	Computer Lab	000	District-Wide	n/a
664	Intermediate Math	000	District-Wide	n/a
670	Math 6th, 7th and 8th Grade	000	District-Wide	n/a
671	Applied Math	000	District-Wide	n/a
673	Technology	000	District-Wide	n/a
678	Music Recording	000	District-Wide	n/a
680	Science	000	District-Wide	n/a
681	Advanced Biology	000	District-Wide	n/a
682	Astronomy	000	District-Wide	n/a
683	Social Science	000	District-Wide	n/a
684	Biology	000	District-Wide	n/a

Dimension: Finance (FIN) (continued)

District	District Description	UFARS	UFARS Description	Series
685	Chemistry	000	District-Wide	n/a
686	Environment	000	District-Wide	n/a
687	Horticulture/Physiology	000	District-Wide	n/a
688	Integrated Science	000	District-Wide	n/a
689	Physical Science	000	District-Wide	n/a
690	Physics	000	District-Wide	n/a
691	Science 9th Grade	000	District-Wide	n/a
692	Developmental Psychology	000	District-Wide	n/a
693	Cultural Studies	000	District-Wide	n/a
694	Geography	000	District-Wide	n/a
695	History	000	District-Wide	n/a
696	History of Mans Achievement	000	District-Wide	n/a
697	Humanities	000	District-Wide	n/a
698	Political Science	000	District-Wide	n/a
699	Social Studies 9th Grade	000	District-Wide	n/a
711	Learning Year-Summer	711	Learning Year – Summer	n/a
715	Integration/Desegregation Transportation	313	Achievement and Integration Aid and Levy	n/a
716	Noon Kindergarten Transport	716	Noon Kindergarten Transportation	n/a
717	Late Activities Bus	717	Late Activities Bus for Public School Pupils	n/a
718	Student Transportation Safety	720	Regular To-and-From School	n/a
719	Traffic Hazards - Walkers	719	Traffic Hazards – Walkers	n/a
720	Transportation-Regular to and from School	720	Regular To-and-From School	n/a
721	Transportation-Regular Summer School	721	Regular Summer School	n/a
722	Transportation-Homeless-NCLB	720	Regular To-and-From School	n/a
723	Transportation-Pupils with Disabilities	723	Transportation - Pupils Attending SpED Programs	n/a
725	Transportation-between Schools-Public	725	Between Schools – Public	n/a
726	Transportation-Nonpublic/Non-regular	726	Nonpublic Non-regular	n/a
728	Transportation-Special/Selected Students	728	Special Transportation of Selected Pupils	n/a
733	Transportation-Non-Authorized	733	Non-Authorized Transportation	n/a
734	Transportation-Non-Authorized	733	Non-Authorized Transportation	n/a
737	Transportation-Ineligible/Nonresident Pupils	737	Ineligible/Nonresident Pupils	n/a
739	Transportation-Low Income Families	739	Low Income Enrollment Options Trans Reimburse	n/a
740	Transportation-Special Education	740	State – SpED, Ages Birth through Twenty-one	n/a
741	Transportation-SpED-Elementary	740	State – SpED, Ages Birth through Twenty-one	n/a
743	Transportation-SpED-Secondary	740	State – SpED, Ages Birth through Twenty-one	n/a
744	Transportation-Physical Therapy	740	State – SpED, Ages Birth through Twenty-one	n/a
745	Transportation-Prekindergarten	740	State – SpED, Ages Birth through Twenty-one	n/a
746	Transportation-Functional Living	740	State – SpED, Ages Birth through Twenty-one	n/a
747	Transportation-Transition Plus	740	State – SpED, Ages Birth through Twenty-one	n/a
748	Transportation-Pathways	740	State – SpED, Ages Birth through Twenty-one	n/a
749	Transportation-Adaptive Physical Education	740	State – SpED, Ages Birth through Twenty-one	n/a
794	Disabled Accessibility	794	Disabled Accessibility	n/a
795	Capital Project Levy	795	Capital Projects Levy	n/a
796	Health Benefits	796	Health Benefits	n/a
799	LCTS	799	Collaboration - Expansion of Early Intervention Services	n/a
830	Career and Technical Education Levy	830	Career and Technical Education Revenue	n/a
832	General Merchandising	830	Career and Technical Education Revenue	n/a
833	Consumer Home Economics	830	Career and Technical Education Revenue	n/a
834	Secretarial	830	Career and Technical Education Revenue	n/a
836	WEH	835	Career and Technical Programs - Children, Disabilities	n/a
837	WED	830	Career and Technical Education Revenue	n/a
838	Auto Mechanic	830	Career and Technical Education Revenue	n/a
839	Construction Occupations	830	Career and Technical Education Revenue	n/a
840	Drafting	830	Career and Technical Education Revenue	n/a
853	Title II, Part D Competitive Grant	853	Title II, Pt D - Enhancing Education thru Tech	n/a
900	Academic Bowl	000	District-Wide	n/a
901	ACT Preparation	000	District-Wide	n/a
905	Banquet	000	District-Wide	n/a
907	Broadway/On Stage Etc.	000	District-Wide	n/a

Dimension: Finance (FIN) (continued)

District	District Description	UFARS	UFARS Description	Series
910	Cheerleading	000	District-Wide	n/a
911	Lego League	000	District-Wide	n/a
912	Chess	000	District-Wide	n/a
913	Robotics	000	District-Wide	n/a
914	Children's Theater	000	District-Wide	n/a
916	Class Advisors	000	District-Wide	n/a
918	Clubs	000	District-Wide	n/a
919	Sideline Cheerleading	000	District-Wide	n/a
920	Concessions	000	District-Wide	n/a
923	Dance	000	District-Wide	n/a
925	Dance Show	000	District-Wide	n/a
927	Danceline	000	District-Wide	n/a
929	Debate	000	District-Wide	n/a
931	Declam	000	District-Wide	n/a
933	Drama	000	District-Wide	n/a
936	Fall Play	000	District-Wide	n/a
940	Flag Corps	000	District-Wide	n/a
945	Instrumental Music	000	District-Wide	n/a
946	Band Ensemble	000	District-Wide	n/a
952	Literary Magazine	000	District-Wide	n/a
957	Madrigal	000	District-Wide	n/a
959	Math League	000	District-Wide	n/a
961	Mock Trial	000	District-Wide	n/a
962	Music Listening	000	District-Wide	n/a
963	Musical	000	District-Wide	n/a
964	National Honor Society	000	District-Wide	n/a
966	National Arts Honor Society	000	District-Wide	n/a
968	Newspaper	000	District-Wide	n/a
970	NFL	000	District-Wide	n/a
973	Destination Imagination	000	District-Wide	n/a
975	One Act Play	000	District-Wide	n/a
978	Plays	000	District-Wide	n/a
980	Prom	000	District-Wide	n/a
983	School News Cast	000	District-Wide	n/a
984	SADD	000	District-Wide	n/a
985	Science Olympiad	000	District-Wide	n/a
987	Spring Play	000	District-Wide	n/a
989	Student Council	000	District-Wide	n/a
994	Theater Management	000	District-Wide	n/a
996	Vocal Music	000	District-Wide	n/a
997	Student Congress	000	District-Wide	n/a
998	Winter Play	000	District-Wide	n/a
999	Yearbook	000	District-Wide	n/a

Dimension: Object (OBJ)

District	District Description	UFARS	UFARS Description	Series
110	Administrator	110	Administration/Supervision	100-199
111	School Board	110	Administration/Supervision	100-199
112	Supervisor	110	Administration/Supervision	100-199
113	Family Advocate	144	Non-Licensed Instructional Support Personnel	100-199
114	Principal	110	Administration/Supervision	100-199
115	Assistant Administrator	110	Administration/Supervision	100-199
116	Dean	110	Administration/Supervision	100-199
132	Literary/RTI Lead Teacher	143	Licensed Instructional Support Personnel	100-199
133	DAPE Specialist	174	Developmental Adapted Physical Education Specialist	100-199
134	Kindergarten Teacher	140	Licensed Classroom Teacher	100-199
135	Cultural Liaison	175	Cultural Liaison	100-199
136	Special Education Teacher	140	Licensed Classroom Teacher	100-199
137	Foreign Language Interpreter	163	Foreign Language Interpreter	100-199
138	Interpreter for Deaf	164	Interpreter For the Deaf	100-199
139	Vocational Teacher	140	Licensed Classroom Teacher	100-199
140	Teacher	140	Licensed Classroom Teacher	100-199
141	Instructional Clerk	141	Non-Licensed Classroom Personnel	100-199
142	Substitute Non-Licensed Classroom	146	Substitute Non-Licensed Classroom/Instructional	100-199
143	Licensed Instructional Support	143	Licensed Instructional Support Personnel	100-199
144	Instructional Clerk	144	Non-Licensed Instructional Support Personnel	100-199
145	Substitute Teacher	145	Substitute Teacher Salaries	100-199
146	Nurse	154	School Nurse	100-199
147	Nurse Substitute	143	Licensed Instructional Support Personnel	100-199
148	Private Duty Nurse	155	Licensed Nursing Services	100-199
149	Occupational Therapist	151	Occupational Therapist	100-199
150	Guidance Counselor	165	School Counselor	100-199
151	Psychologist	157	School Psychologist	100-199
152	Librarian	143	Licensed Instructional Support Personnel	100-199
153	Due Process/LEP Facilitator	166	Child Find Facilitator	100-199
154	Instructional Trainers	143	Licensed Instructional Support Personnel	100-199
155	One-To-One Paraprofessional	162	Certified One-to-One Paraprofessional	100-199
156	Social Worker	156	School Social Worker	100-199
157	Speech/Language Pathologist	152	Educational Speech/Language Pathologist	100-199
158	Physical Therapist	150	Physical Therapist	100-199
159	Building Chief	170	Non-Instructional Support	100-199
160	Mail/Warehouse Truck Drivers	170	Non-Instructional Support	100-199
161	Paraprofessional	161	Certified Para/Personal Care Assistant	100-199
162	Campus Security Specialists	170	Non-Instructional Support	100-199
165	Non-Supervisor Special Staff	170	Non-Instructional Support	100-199
166	Crossing Guards	170	Non-Instructional Support	100-199
167	Bus Drivers	170	Non-Instructional Support	100-199
168	Chaperones	170	Non-Instructional Support	100-199
169	Mechanics	170	Non-Instructional Support	100-199
170	Other Classified	170	Non-Instructional Support	100-199
171	Secretarial/Clerical	170	Non-Instructional Support	100-199
172	Secretarial/Clerical Substitute	170	Non-Instructional Support	100-199
173	Custodial	170	Non-Instructional Support	100-199
174	Custodial Aides	170	Non-Instructional Support	100-199
178	Lunchroom Supervision	170	Non-Instructional Support	100-199
179	Workers Compensation Temporary Return	170	Non-Instructional Support	100-199
180	Overtime	186	Other Salary Payments (Non-Licensed/Certified)	100-199
181	Co-curricular-Licensed	185	Other Salary Payments (Licensed or Certified)	100-199
182	Co-curricular-Non-Licensed	186	Other Salary Payments (Non-Licensed/Certified)	100-199
183	Stipends-Licensed	185	Other Salary Payments (Licensed or Certified)	100-199
184	Non-Licensed Timesheets	186	Other Salary Payments (Non-Licensed/Certified)	100-199
185	Special Assignment-Non Licensed	186	Other Salary Payments (Non-Licensed/Certified)	100-199
186	Personal/Long Day	199	Salary Adjustments	100-199
187	Cell Phone Reimbursement	185	Other Salary Payments (Licensed or Certified)	100-199
190	Sabbatical	190	Sabbatical Leave	100-199

Dimension: Object (OBJ) (continued)

District	District Description	UFARS	UFARS Description	Series
191	Sick/Severance	191	Severance	100-199
195	Salary Chargeback	195	Interdepartmental Employee Salaries (Chargeback)	100-199
199	Salary Adjustments	199	Salary Adjustments	100-199
210	FICA	210	FICA/Medicare	200-299
214	PERA	214	PERA (Public Employees Retirement Association)	200-299
218	TRA	218	TRA (Teachers Retirement Association)	200-299
220	Dental	235	Dental Insurance	200-299
225	Health	220	Health Insurance	200-299
230	Life	230	Life Insurance	200-299
235	LTD	240	Long-Term Disability Insurance	200-299
250	TSA Match	250	TSA/Minnesota Deferred Compensation Plan	200-299
251	Employer-Sponsored Health (HRA)	251	Employer-Sponsored Health Arrangements	200-299
252	OPEB-Up to Arc	252	OPEB - Up to Annual Required Contribution (ARC)	200-299
270	Workers Compensation	270	Workers' Compensation	200-299
271	Workers Compensation-Claim	270	Workers' Compensation	200-299
280	Unemployment Compensation	280	Unemployment Compensation	200-299
290	OPEB Excess of the ARC	290	OPEB - In excess of the ARC	200-299
291	OPEB-Pay as You Go	291	OPEB - Pay-as-you-go	200-299
295	Benefits Chargeback	295	Interdepartmental Employee Benefits (Chargeback)	200-299
299	Other	299	Other Employee Benefits	200-299
301	Advertising	305	Consulting Fees/Fees for Services	300-399
302	Audit	305	Consulting Fees/Fees for Services	300-399
303	Contracted Print	305	Consulting Fees/Fees for Services	300-399
304	Laundry/Dry Clean	305	Consulting Fees/Fees for Services	300-399
305	Contracted Services	305	Consulting Fees/Fees for Services	300-399
306	Legal	305	Consulting Fees/Fees for Services	300-399
307	Snow Removal	305	Consulting Fees/Fees for Services	300-399
308	Printing Chargeback	398	Interdepartmental Services (Chargeback)	300-399
309	Architects	305	Consulting Fees/Fees for Services	300-399
310	Architect Reimbursable Fees	305	Consulting Fees/Fees for Services	300-399
311	Construction Manager Fees	305	Consulting Fees/Fees for Services	300-399
312	Construction Manager Reimbursable Fees	305	Consulting Fees/Fees for Services	300-399
313	Federal Sub-awards under \$25,000	303	Federal Sub-awards and Subcontracts (< \$25,000)	300-399
314	Federal Sub-awards over \$25,000	304	Federal Sub-awards and Subcontracts (> \$25,000)	300-399
315	Merchant Account Fees	305	Consulting Fees/Fees for Services	300-399
316	Data Processing	316	Services Purchased from other MN Joint Powers	300-399
320	Communications	320	Communication Services	300-399
329	Postage	329	Postage and Parcel Services	300-399
330	Electric	330	Utility Services	300-399
331	Heat	330	Utility Services	300-399
332	Rubbish Removal	330	Utility Services	300-399
333	Water/Sewer	330	Utility Services	300-399
340	Liability Insurance	340	Insurance	300-399
341	Property Insurance	340	Insurance	300-399
342	Vehicle Insurance	340	Insurance	300-399
343	Speech/Language Services over \$25,000	343	Educational Speech Pathologist Service (> \$25,000)	300-399
346	Licensed Nursing Services over \$25,000	346	Licensed Nursing Services (> \$25,000)	300-399
350	Repairs and Maintenance	350	Repair & Maintenance Service	300-399
351	Repairs-Electrical	350	Repair & Maintenance Service	300-399
352	Repairs-EMS	350	Repair & Maintenance Service	300-399
353	Repairs-Grounds	350	Repair & Maintenance Service	300-399
354	Repairs-Insurance	350	Repair & Maintenance Service	300-399
355	Repairs-Mechanical	350	Repair & Maintenance Service	300-399
356	Repairs-Painting	350	Repair & Maintenance Service	300-399
357	Repairs-Structural	350	Repair & Maintenance Service	300-399
358	Repairs-Vehicle	350	Repair & Maintenance Service	300-399
360	Transportation Public/Private Contractor	360	Transportation Contracts-Private/Public Carriers	300-399
361	Non Public Reimbursement	360	Transportation Contracts-Private/Public Carriers	300-399
362	Interpreter Deaf under \$25,000	357	Interpreter for the Deaf Services (< \$25,000)	300-399

Dimension: Object (OBJ) (continued)

District	District Description	UFARS	UFARS Description	Series
364	Foreign Interpreter under \$25,000	358	Foreign Language Interpreter Service (< \$25,000)	300-399
365	Transportation Chargeback	365	Interdepartmental Transportation (allocation)	300-399
366	Travel	366	Travel, Conventions and Conferences	300-399
368	Out of State Travel	368	Out-Of-State Travel, Federal Reimbursed	300-399
369	Entry Fees/Student Travel	369	Entry Fees/Student Travel Allowances	300-399
370	Rentals	370	Operating Leases or Rentals	300-399
371	Film AV Rental	370	Operating Leases or Rentals	300-399
372	Ice Rental	370	Operating Leases or Rentals	300-399
373	Para/Personal Care Assistant (< \$25,000)	361	Certified Para/Personal Care Asst Service (< \$25,000)	300-399
374	Speech/Language Services (< \$25,000)	373	Educational Speech Pathologist Services (< \$25,000)	300-399
376	Licensed Nursing Services (< \$25,000)	376	Licensed Nursing Services (amount up to \$25,000)	300-399
378	Psychologist (<\$25,000)	378	Licensed School Psychologist Services (< \$25,000)	300-399
381	Medicaid Reimbursed Equipment	381	Medicaid Reimbursed Equipment	300-399
382	Medicaid Reimbursed Services	382	Medicaid Reimbursed Services	300-399
384	Third Party Reimbursed Equipment	384	Third-Party Reimbursed Equipment, not Medicaid	300-399
385	Third Party Reimbursed Services	385	Third-Party Reimbursed Services, not Medicaid	300-399
389	Registration/Fees to MN ISDs	390	Payments for Education to Other MN ISDs	300-399
390	Payment to MN ISDs	390	Payments for Education to Other MN ISDs	300-399
391	Payment to MN ISDs-Cost Share	391	Payments to MN ISDs (cost-sharing agreements)	300-399
393	Special Education Contracted Services-Pupils	393	SpED and Transition Programs, Children with Disability	300-399
394	Payment for Education-Non ISD	394	Payments for Education to Other Agencies (non ISDs)	300-399
395	Service Chargeback	398	Interdepartmental Services (Chargeback)	300-399
398	Interdepartmental Chargeback	398	Interdepartmental Services (Chargeback)	300-399
401	General Supplies	401	Supplies and Materials - Non Instructional	400-499
402	Instructional Software	433	Supplies and Materials - Individualized Instruction	400-499
403	Supplies-Resale	401	Supplies and Materials - Non Instructional	400-499
404	Subscription Professional Books	401	Supplies and Materials - Non Instructional	400-499
405	Fundraisers Materials and Supplies	401	Supplies and Materials - Non Instructional	400-499
407	Graphic/Copier Charges	401	Supplies and Materials - Non Instructional	400-499
408	Non-Instructional Software	405	Non Instructional Computer Software	400-499
409	Supplies-Repairs	401	Supplies and Materials - Non Instructional	400-499
410	Supplies-AV Equipment	401	Supplies and Materials - Non Instructional	400-499
411	Supplies-Building	401	Supplies and Materials - Non Instructional	400-499
412	Supplies-Cleaning	401	Supplies and Materials - Non Instructional	400-499
413	Supplies-Elect	401	Supplies and Materials - Non Instructional	400-499
414	Supplies-Grounds	401	Supplies and Materials - Non Instructional	400-499
415	Supplies-Laundry	401	Supplies and Materials - Non Instructional	400-499
416	Supplies-Lighting	401	Supplies and Materials - Non Instructional	400-499
417	Supplies-Mechanical	401	Supplies and Materials - Non Instructional	400-499
418	Supplies-Pool	401	Supplies and Materials - Non Instructional	400-499
419	Supplies-Vehicle	401	Supplies and Materials - Non Instructional	400-499
421	Supplies-EPI/PEN	401	Supplies and Materials - Non Instructional	400-499
430	Instructional Supplies	430	Supplies and Materials - Non-Individualized Instruction	400-499
433	Individualized Instruction Supplies	433	Supplies and Materials - Individualized Instruction	400-499
439	Schools Carryover	430	Supplies and Materials - Non-Individualized Instr	400-499
440	Fuel	440	Fuels	400-499
441	Fuel-Vehicle	440	Fuels	400-499
442	Fuel-Generators	440	Fuels	400-499
460	Textbooks	460	Textbooks and Workbooks	400-499
461	Standardized Tests	461	Standardized Tests	400-499
470	Media Resources	470	Media Resources	400-499
490	Food	490	Food	400-499
492	Food-Meetings	490	Food	400-499
499	Warehouse Inventory Adjustment	499	Warehouse Inventory Adjustment	400-499
510	Sites or Grounds Acquisition/Improvement	510	Site or Grounds Acquisition	500-699
511	Assessments-Principal	510	Site or Grounds Acquisition	500-699
512	Assessments-Interest	510	Site or Grounds Acquisition	500-699
520	Buildings Acquisition/Improvement	520	Building Acquisition or Construction	500-699
521	Contingency	520	Building Acquisition or Construction	500-699

Dimension: Object (OBJ) (continued)

District	District Description	UFARS	UFARS Description	Series
530	Equipment	530	Other Equipment Purchased	500-699
533	Other Equipment SpED Direct Instructional	533	Other Equip Purchased for SpED Direct Instruction	500-699
535	Capital Leases	535	Capital Leases	500-699
545	Interdepartmental Operating Capital	545	Interdepartmental Operating Capital (Chargeback)	500-699
548	Buses	548	Pupil Transportation Vehicles	500-699
550	Vehicles	550	Other Vehicles Purchased	500-699
555	Technology Equipment	555	Technology Equipment and Software	500-699
556	Major Software Purchases	555	Technology Equipment and Software	500-699
557	Technology Equip SpED Direct Instructional	556	Technology Equip for SpED Direct Instruction	500-699
580	Lease-Principal Payment	580	Principal on Capital Lease	500-699
581	Lease-Interest Payment	581	Interest on Capital Lease	500-699
589	Lease Trans/Installment	589	Lease Transactions/Installment Sales	500-699
730	Loans Principal Payment	730	Loans, Redemption of Principal	700-799
740	Loans Interest Payment	740	Loans, Interest	700-799
790	Other Debt Service Expenses	790	Other Debt Service Expenditures	700-799
810	Judgments against the School District	810	Judgments Against the School District	800-899
820	Dues and Membership	820	Dues, Membership, Licenses and Certain Fees	800-899
821	Software License Fees	820	Dues, Membership, Licenses and Certain Fees	800-899
822	TIES Fees	316	Services Purchased from other MN Joint Powers	300-399
895	Indirect Cost Chargeback	895	Federal and Nonpublic Indirect Cost (Chargeback)	800-899
896	Taxes and Special Assessments	896	Taxes, Special Assessments, and Interest Penalties	800-899
898	Scholarships	898	Scholarships	800-899
899	Miscellaneous Expense	899	Miscellaneous Expenditures	800-899
910	Permanent Transfer to Other Fund	910	Permanent Transfers to other Funds	900-999

Dimension: Source (SRC)

District	District Description	UFARS	UFARS Description	Series
001	Maintenance Levy	001	Property Tax Levy	000-099
003	Delinquent Taxes	001	Property Tax Levy	000-099
004	Tax Increment Financing	004	Revenue-Municipalities for Tax Increment Finance	000-099
005	Unemployment Insurance Levy	001	Property Tax Levy	000-099
006	Mobile Home Taxes	001	Property Tax Levy	000-099
009	Fiscal Disparities	009	Fiscal Disparities Revenue	000-099
010	County Apportionment	010	County Apportionment	000-099
019	Miscellaneous County Tax Revenue	019	Miscellaneous Tax Revenues paid by County	000-099
020	Property Tax Shift	020	Property Tax Shift Recognition Revenue (Computed)	000-099
021	Revenue for Education from MN ISDs	021	Tuition and Reimbursements from other MN ISDs	000-099
040	Tuition	040	Tuition from Patrons	000-099
041	Driver Education Lab-Fees	050	Fees from Patrons	000-099
050	Fees	050	Fees from Patrons	000-099
051	Athletic Participation Fees	050	Fees from Patrons	000-099
052	Student Parking Fees	050	Fees from Patrons	000-099
053	Fine Arts Participation Fees	050	Fees from Patrons	000-099
060	Admission	060	Admission and Student Activity Revenue	000-099
071	Medical Assistance Claims	071	Medical Assistance Revenue from MN DHS	000-099
072	Private Insurance Claims	072	Third Party Revenue from Private Insurance Providers	000-099
090	Administration Fees	099	Miscellaneous Revenue from Local Sources	000-099
091	Underwriter Premium/Discount	099	Miscellaneous Revenue from Local Sources	000-099
092	Interest Earnings	092	Interest Earnings	000-099
093	Rent-Facilities	093	Rent	000-099
095	Advertising	099	Miscellaneous Revenue from Local Sources	000-099
096	Gifts and Bequests	096	Gifts and Bequests	000-099
097	Health Partners Rebate	099	Miscellaneous Revenue from Local Sources	000-099
099	Miscellaneous Revenue from Local Sources	099	Miscellaneous Revenue from Local Sources	000-099
201	Endowment Fund Apportionment	201	Endowment Fund Apportionment	200-399
211	General Education Aid	211	General Education Aid	200-399
212	Gen Ed Aid - Ext Day/Year	211	General Education Aid	200-399
213	Shared Time	213	Shared Time Aid	200-399
214	Literacy Incentive Aid	212	Literacy Incentive Aid	200-399
227	Abatement Aid	227	Abatement Aid	200-399
231	Home/Agricultural Market Value Credit	234	Agricultural Market Value Credit	200-399
232	Education Homestead Credit	234	Agricultural Market Value Credit	200-399
233	Education Agricultural Credit	234	Agricultural Market Value Credit	200-399
234	Homestead Market Value Credit	234	Agricultural Market Value Credit	200-399
258	Other Credits and Reimbursement	258	Other State Credits & Exempt Property Reimburse	200-399
299	Aid Adjustment for Property Tax Shift	299	State Aid Adjustments for Property Tax Shift	200-399
300	State Aids Direct with FIN Code	300	State Aids Received from MDE-Finance Code specified	200-399
307	Health and Safety Aid	307	Health and Safety Aid	200-399
360	State Aid - Special Education	360	State Aid for Special Education	200-399
361	Special Education Excess Costs Aid	360	State Aid for Special Education	200-399
363	Transition Disabled Aid	360	State Aid for Special Education	200-399
364	Bus Depreciation Aid	360	State Aid for Special Education	200-399
365	Special Education Tuition Adjustments	360	State Aid for Special Education	200-399
367	Alternative Delivery Program Aid	360	State Aid for Special Education	200-399
368	Cross Subsidy Reduction Aid	360	State Aid for Special Education	200-399
369	Revenue from Other State Agencies	369	Other Revenue from other State Agencies	200-399
370	Miscellaneous Aid from MDE	370	Other Revenue from MDE	200-399
400	Federal Aid Thru MDE with FIN Code	400	Federal Aids from MDE	400-499
406	Refund Federal Aid Overpayment	406	Refund, Overpayment Federal Aids (contra-revenue)	400-499
499	Miscellaneous Federal Revenue, Dept. of HHS	400	Federal Aids from MDE	400-499
500	Federal Aid Direct with FIN Code	500	Federal Aid Direct from Federal Sources	500-699
599	Miscellaneous Federal Direct Aid	500	Federal Aid Direct from Federal Sources	500-699
620	Resale - Nontaxable	621	Sale of Materials Purchased for Resale (Net of Tax)	601-629
621	Resale	621	Sale of Materials Purchased for Resale (Net of Tax)	601-629
622	Sale of Materials	622	Sale of Materials (Net of Tax)	601-629
624	Sale of Equipment	624	Sale of Equipment	601-629

Dimension: Source (SRC) (continued)

District	District Description	UFARS	UFARS Description	Series
625	Insurance Recovery	625	Insurance Recovery	601-629
628	Judgments for School District	628	Judgments for the School District	601-629
631	Sale of Bonds	631	Sale of Bonds	631-640
635	Proceeds-Certificates of Participation (COP)	635	Proceeds Certificates of Participation	631-640
636	Capital Loans	636	Capital Loans	631-640
639	Proceeds-State/Non-state Loans	639	Proceeds-State/Non-state Loans	631-640
649	Permanent Transfer from Other Fund	649	Permanent Transfers from other Funds	649-699

Dimension: Course (CRS)

District	District Description	UFARS	UFARS Description	Series
000	General	000	Non-Federal Projects and Current Federal Awards	n/a
011	Prior Year Federal Award	011	Prior Year Federal Awards	n/a
012	Second Year Federal Awards	012	Second Prior Year Federal Awards	n/a
018	LCTS-Diversity Counselor	000	Non-Federal Projects and Current Federal Awards	n/a
020	LCTS-Program Support (DHMS)	000	Non-Federal Projects and Current Federal Awards	n/a
030	LCTS-Social Worker-West	000	Non-Federal Projects and Current Federal Awards	n/a
031	LCTS-Social Worker-East	000	Non-Federal Projects and Current Federal Awards	n/a
032	LCTS-Academic Coach	000	Non-Federal Projects and Current Federal Awards	n/a
034	LCTS-Positive Parenting	000	Non-Federal Projects and Current Federal Awards	n/a
040	LCTS-Supportive Connections	000	Non-Federal Projects and Current Federal Awards	n/a
042	LCTS-Parent Involvement	000	Non-Federal Projects and Current Federal Awards	n/a
050	MDE Grant-Pacer	000	Non-Federal Projects and Current Federal Awards	n/a
051	MDE Grant-Autism Intervention	000	Non-Federal Projects and Current Federal Awards	n/a
070	Flint Hills Starlab	000	Non-Federal Projects and Current Federal Awards	n/a
100	Elementary Education	000	Non-Federal Projects and Current Federal Awards	n/a
105	Rosemount Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
106	Northview Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
107	Westview Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
108	Southview Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
109	Parkview Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
110	Diamond Path Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
111	Greenleaf Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
112	Cedar Park Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
113	Thomas Lake Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
114	Echo Park Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
115	Highland Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
116	Deerwood Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
117	Woodland Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
118	Pinewood Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
119	Shannon Park Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
120	Oak Ridge Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
124	Graduation Expenses	000	Non-Federal Projects and Current Federal Awards	n/a
130	ALC Student Store	000	Non-Federal Projects and Current Federal Awards	n/a
145	Technology Support	000	Non-Federal Projects and Current Federal Awards	n/a
164	Glacier Hills Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
165	Red Pine Elementary	000	Non-Federal Projects and Current Federal Awards	n/a
190	Burnsville District Prior Year	011	Prior Year Federal Awards	n/a
191	Burnsville District	000	Non-Federal Projects and Current Federal Awards	n/a
193	Lakeville District Prior Year	011	Prior Year Federal Awards	n/a
194	Lakeville District	000	Non-Federal Projects and Current Federal Awards	n/a
200	Secondary Curriculum	000	Non-Federal Projects and Current Federal Awards	n/a
201	Allocated Staff	000	Non-Federal Projects and Current Federal Awards	n/a
202	ADV via Individual Determination	000	Non-Federal Projects and Current Federal Awards	n/a
203	Striving Readers	000	Non-Federal Projects and Current Federal Awards	n/a
210	Lockheed Martin Grants	000	Non-Federal Projects and Current Federal Awards	n/a
221	Cooperative Learning Program	000	Non-Federal Projects and Current Federal Awards	n/a
225	Dakota Hills Middle School	000	Non-Federal Projects and Current Federal Awards	n/a
232	Black Hawk Middle School	000	Non-Federal Projects and Current Federal Awards	n/a
239	Rosemount Middle School	000	Non-Federal Projects and Current Federal Awards	n/a
286	Falcon Ridge Middle School	000	Non-Federal Projects and Current Federal Awards	n/a
293	Scott Highlands Middle School	000	Non-Federal Projects and Current Federal Awards	n/a
295	Reading Recovery Conference	000	Non-Federal Projects and Current Federal Awards	n/a
298	Valley Middle School	000	Non-Federal Projects and Current Federal Awards	n/a
299	Special Education	000	Non-Federal Projects and Current Federal Awards	n/a
300	PASP	000	Non-Federal Projects and Current Federal Awards	n/a
305	Career Development	000	Non-Federal Projects and Current Federal Awards	n/a
311	Goal #1	000	Non-Federal Projects and Current Federal Awards	n/a
312	Goal #2	000	Non-Federal Projects and Current Federal Awards	n/a
313	Goal #3	000	Non-Federal Projects and Current Federal Awards	n/a

Dimension: Course (CRS) (continued)

District	District Description	UFARS	UFARS Description	Series
314	Goal #4	000	Non-Federal Projects and Current Federal Awards	n/a
338	Rosemount High School	000	Non-Federal Projects and Current Federal Awards	n/a
341	Eagan High School	000	Non-Federal Projects and Current Federal Awards	n/a
360	School of Environmental Studies	000	Non-Federal Projects and Current Federal Awards	n/a
388	Eastview High School	000	Non-Federal Projects and Current Federal Awards	n/a
397	Apple Valley High School	000	Non-Federal Projects and Current Federal Awards	n/a
440	Special Education Staff Development	640	Professional Development (CY Federal Award)	n/a
500	Third Party Billing	000	Non-Federal Projects and Current Federal Awards	n/a
520	Title II, Faithful Shepherd	000	Non-Federal Projects and Current Federal Awards	n/a
521	Title II, St. Joseph	000	Non-Federal Projects and Current Federal Awards	n/a
522	Title II, Christian Heritage	000	Non-Federal Projects and Current Federal Awards	n/a
523	Title II, Journey Montessori	000	Non-Federal Projects and Current Federal Awards	n/a
524	Title II, Good Shepherd	000	Non-Federal Projects and Current Federal Awards	n/a
525	Title II, Wood Park	000	Non-Federal Projects and Current Federal Awards	n/a
531	Title III, Project 1 Lead Teacher	000	Non-Federal Projects and Current Federal Awards	n/a
532	Title III, Project 2 Professional Development	000	Non-Federal Projects and Current Federal Awards	n/a
533	Title III, Project 3 Collaboration	000	Non-Federal Projects and Current Federal Awards	n/a
534	Title III, Project 4 Newcomer Academy	000	Non-Federal Projects and Current Federal Awards	n/a
535	Title III, Project 5 Ell Plus	000	Non-Federal Projects and Current Federal Awards	n/a
536	Title III, Project 6 Mentor	000	Non-Federal Projects and Current Federal Awards	n/a
537	Title III, Project 7 Parent Outreach	000	Non-Federal Projects and Current Federal Awards	n/a
550	Write Approved IGP	000	Non-Federal Projects and Current Federal Awards	n/a
551	Student Achievement Goal	000	Non-Federal Projects and Current Federal Awards	n/a
552	Successful IGP/Observation	000	Non-Federal Projects and Current Federal Awards	n/a
553	Achieve Site Goal	000	Non-Federal Projects and Current Federal Awards	n/a
554	Site Teams	000	Non-Federal Projects and Current Federal Awards	n/a
555	Observation	000	Non-Federal Projects and Current Federal Awards	n/a
556	Professional Development and Implementation	000	Non-Federal Projects and Current Federal Awards	n/a
557	Administration	000	Non-Federal Projects and Current Federal Awards	n/a
558	QComp Professional Development	000	Non-Federal Projects and Current Federal Awards	n/a
610	Alternative Learning Center	000	Non-Federal Projects and Current Federal Awards	n/a
620	Special Education Birth-Two Compensatory	620	Compensatory and Quality Compensation Revenue	n/a
628	LEA Activity Federal Award-PY	628	LEA Level Activities (Prior Year Federal Award)	n/a
632	School Choice Fed Award-PY	632	School Choice Education Services (PY Award)	n/a
633	Special Education 50% MOE Reduction CY	633	SpED Maintenance of Effort Reduction (CY Award)	n/a
635	LEA Activity Federal Award-CY	635	LEA Level Activities (Current Year Federal Award)	n/a
636	Neglected CY Federal Award	636	Neglected (Current Year Federal Award)	n/a
637	Homeless CY Federal Award	637	Homeless (Current Year Federal Award)	n/a
638	Parent Involvement CY Federal Award	638	Parent Involvement (Current Year Federal Award)	n/a
639	School Choice Fed Award-CY	639	School Choice Educational Services (CY Award)	n/a
640	Professional Development, CY Federal Award	640	Professional Development (CY Federal Award)	n/a
641	Professional Development, PY Federal Award	641	Professional Development (Prior Year Federal Award)	n/a
667	School Improvement Implement (CY Award)	667	School Improvement Implement (CY Award)	n/a
730	CVLC Site	000	Non-Federal Projects and Current Federal Awards	n/a
747	Transition Plus	000	Non-Federal Projects and Current Federal Awards	n/a
748	Pathways	000	Non-Federal Projects and Current Federal Awards	n/a
800	6th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
801	6th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
802	6th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
803	6th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
804	6th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
810	7th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
811	7th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
812	7th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
813	7th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
814	7th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
820	8th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
821	8th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
822	8th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a

Dimension: Course (CRS) (continued)

District	District Description	UFARS	UFARS Description	Series
823	8th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
824	8th Grade House	000	Non-Federal Projects and Current Federal Awards	n/a
850	US History	000	Non-Federal Projects and Current Federal Awards	n/a
851	European History	000	Non-Federal Projects and Current Federal Awards	n/a
852	US Government	000	Non-Federal Projects and Current Federal Awards	n/a
888	School within School	000	Non-Federal Projects and Current Federal Awards	n/a
890	KLE-Kindergarten Language Experience	000	Non-Federal Projects and Current Federal Awards	n/a
891	KLE-Kindergarten Language Experience-School	000	Non-Federal Projects and Current Federal Awards	n/a
913	Robotics-FRC	000	Non-Federal Projects and Current Federal Awards	n/a
947	Intramurals	000	Non-Federal Projects and Current Federal Awards	n/a
999	Extended Day	000	Non-Federal Projects and Current Federal Awards	n/a

APPENDIX C – Budget Calendar

Below is a detailed budget calendar for the 2015-16 Preliminary Budget;

Activity	Person Responsible	Deadline
Completion of long range enrollment projections and 2014-15 enrollment projections by school	Director of Finance and Operations, Coordinator of Finance, Student Information Supervisor, School Board	November 10, 2014
Preparation of preliminary five-year general fund budget forecast	Director of Finance and Operations, Coordinator of Finance, Controller	November 2014 - January 2015
Budget Advisory Council meet to provide assumptions for preliminary five-year general fund budget forecast	Director of Finance and Operations, Budget Advisory Council	October 29, 2014
School Board meet to discuss assumptions and review a range of five-year general fund forecast scenarios.	Superintendent, Director of Finance and Operations, School Board	January 26, 2015
School Board meet to review 2015-16 capital expenditure account budget	School Board, Superintendent, Director of Finance and Operations, Coordinator of Finance	February 9, 2015
School Board meet to identify “most likely” scenario for 2015-16 preliminary budget planning, including budget assumptions	School Board, Superintendent, Director of Finance and Operations, Coordinator of Finance	February 9, 2015
School Board approves 2015-16 staffing guidelines (other action agenda item)	Superintendent , Director of Human Resources, School Board	February 9, 2015
Preliminary 2015-16 staffing allocations to directors of elementary and secondary education	Coordinator of Finance, Controller	February 9, 2015
2015-16 staffing allocations, building allocations and budget instructions sent to principals and district-level administrators	Coordinator of Finance, Controller	March 16, 2015
MyBudgetFile budget centers open for 2015-16 budget preparation	Coordinator of Finance & Staff	March 16, 2015
Principals and district-level administrators complete and submit budgets for directors’ review and submission	District-level Administrators School Principals	April 13, 2015
Directors and superintendent review, approve and submit budgets to finance.	Superintendent, Directors	April 20, 2015
Director of finance and operations review 2015-16 preliminary budgets analysis with superintendent	Superintendent, Director of Finance and Operations	April 27, 2015
Prepare draft copy of 2015-16 preliminary budget	Director of Finance and Operations, Coordinator of Finance, Controller	May 22, 2015
Cabinet review proposed 2015-16 preliminary budget	Cabinet	May 26, 2015
School Board Audit/Finance committee meet to review proposed 2015-16 preliminary budget	School Board Audit and Finance Committee	June 8, 2015
First reading of proposed 2015-16 preliminary budget (new business)	School Board	June 8, 2015
Second reading and approval of 2015-16 preliminary budget (old business)	School Board	June 22, 2015
2015-16 preliminary budget in place and being expended and monitored	Coordinator of Finance, Principals, District-Level Administrators	July 1, 2015

APPENDIX D – Capital Project Listing

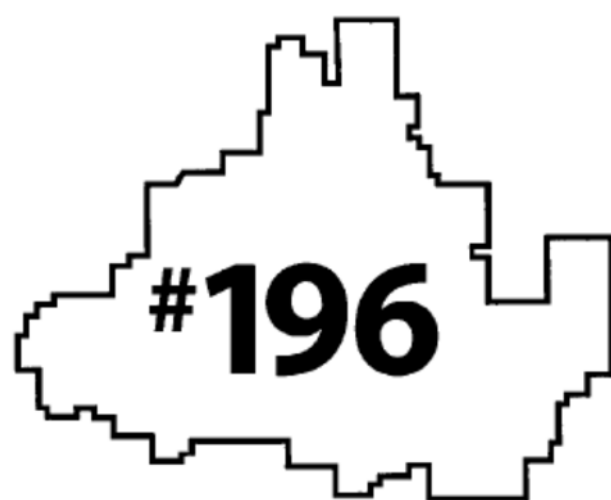
The School Board adopted an alternative facilities levy of \$8.15 million in December 2014 to fund all of the state-approved major maintenance projects for the 2015-16 school year. A detailed list of these state-approved major maintenance projects can be found in the Appendix. Below is a summary list of projects by type funded with the alternative facilities levy.

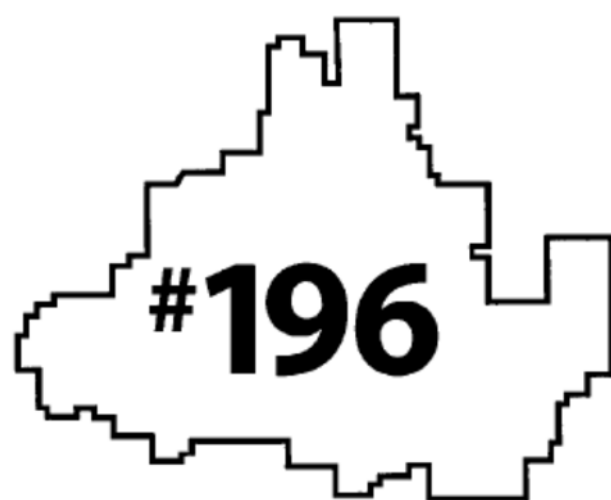
	District-Wide	Schools			Total
		Elementary	Middle	High	
Administrative and professional fees	500,700	-	-	-	500,700
Carpeting and flooring	10,000	437,000	112,800	280,000	839,800
Ceiling	50,000	120,000	4,000	60,000	234,000
Doors, windows and lockers	235,000	-	90,000	-	325,000
Electrical, electronics and lighting	25,000	87,000	-	50,000	162,000
Elevator	5,000	-	-	165,000	170,000
Exterior and hardscapes	145,000	280,000	35,000	15,000	475,000
HVAC and mechanical systems	461,000	830,000	93,000	1,099,500	2,483,500
Miscellaneous	275,000	-	-	-	275,000
Playground and fields	213,000	-	-	-	213,000
Plumbing	4,000	55,000	30,000	22,000	111,000
Renovations/remodels	-	-	30,000	150,000	180,000
Roofing	260,000	823,000	802,000	-	1,885,000
Wall partitions	40,000	95,000	150,000	14,000	299,000
Total	2,223,700	2,727,000	1,346,800	1,855,500	8,153,000

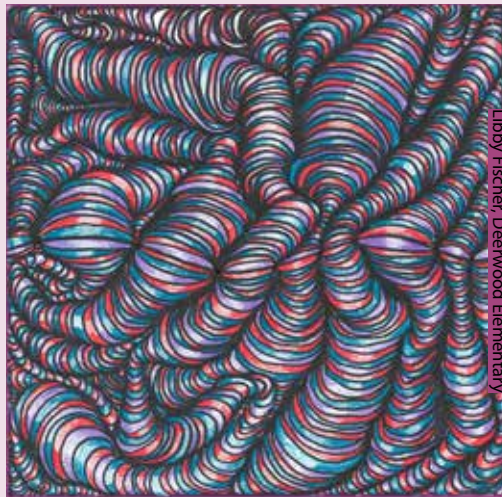
Project Type / Project	Location	Project #	Amount
Administrative and professional fees			
Consultants design, engineering, contractor administrative	District-Wide	870-16-005-02	359,000
Project management	District-Wide	870-16-005-03	135,000
Surveys roof, walls, hardscape	District-Wide	870-16-005-01	6,700
		Total	500,700
Carpeting and flooring			
Carpet replacement	Apple Valley High	873-16-397-03	150,000
Carpet replacement	Deerwood Elementary	873-16-116-07	115,000
Carpet replacement	Greenleaf Elementary	873-16-111-06	90,000
Carpet replacement	Rosemount High	873-16-338-02	130,000
Carpet replacement	Rosemount Middle	873-16-239-04	100,000
Carpet replacement	Thomas Lake Elementary	873-16-113-05	215,000
Flooring repairs/replacement	District-Wide	873-16-005-01	10,000
Pool deck tile repairs/replacement	Falcon Ridge Middle	882-16-286-03	12,800
Restroom tile repair/replacement	Westview Elementary	883-16-107-06	17,000
		Total	839,800
Ceiling			
Ceiling and grid replacement	Apple Valley High	872-16-397-02	60,000
Ceiling and grid replacement	Dakota Hills Middle	872-16-225-07	4,000
Ceiling and grid replacement	Highland Elementary	872-16-115-04	60,000
Ceiling and grid replacement	Parkview Elementary	872-16-109-03	60,000
Ceiling tile replacement	District-Wide	872-16-005-05	50,000
		Total	234,000
Doors, windows and lockers			
Doors/hardware and locker repair/replacement	District-Wide	883-16-005-01	200,000
Locker repair/replacement	Rosemount Middle	883-16-239-03	90,000
Window treatments and frames repair/replacement	District-Wide	880-16-005-01	35,000
		Total	325,000
Electrical, electronics and lighting			
Electrical maintenance	District-Wide	875-16-005-01	20,000
Electrical panel replacement	Apple Valley High	875-16-397-02	20,000
Lighting fixture replacement	Apple Valley High	875-16-397-05	30,000
Lighting replacement	Highland Elementary	875-16-115-03	25,000
Lighting replacement	Parkview Elementary	875-16-109-04	25,000
Public address (PA) system repairs/replacement	Cedar Park Elementary	876-16-112-02	18,500
Public address (PA) system repairs/replacement	District-Wide	876-16-005-04	5,000
Public address (PA) system repairs/replacement	Echo Park Elementary	876-16-114-03	18,500
		Total	162,000
Elevator			
Elevator repairs	District-Wide	884-16-005-02	5,000
Elevator replacement	Rosemount High	884-16-338-03	165,000
		Total	170,000

Project Type / Project	Location	Project #	Amount
Exterior and hardscapes			
Concrete sidewalks, curbs repairs	District-Wide	877-16-005-02	75,000
Exterior wall system waterproofing	District-Wide	885-16-005-02	10,000
Exterior wall system waterproofing	Woodland Elementary	885-16-117-05	150,000
Parking lot patching	District-Wide	877-16-005-08	32,000
Reclaim main and visitor parking lots	Glacier Hills Elementary	877-16-164-03	130,000
Reclaim service parking lot	Valley Middle	877-16-298-04	35,000
Sealant repairs - re-caulk joints	District-Wide	885-16-005-03	28,000
Sealcoat north pathway	School of Environmental Studies	877-16-360-05	1,500
Crack fill, sealcoat student lots	Rosemount High	877-16-338-07	13,500
		Total	475,000
HVAC and mechanical systems			
Boiler breeching replacement	Greenleaf Elementary	879-16-111-08	15,000
Boiler control replacement	District-Wide	879-16-005-07	68,000
Boiler replacement	District-Wide	879-16-002-06	75,000
Building automation system upgrade/replacement	Rosemount High	879-16-338-17	200,000
Building automation system upgrade/replacement	Shannon Park Elementary	879-16-119-18	200,000
Building automation system upgrade/replacement	Woodland Elementary	879-16-117-03	300,000
Building automation system upgrade/replacement	Westview Elementary	879-16-107-02	300,000
Chiller rebuild	Scott Highlands Middle	879-16-293-05	63,000
Cooling tower replacement	Eagan High	879-16-341-16	800,000
Domestic hot water heater replacement	Valley Middle	874-16-298-12	20,000
DX HVAC units replacement	District-Wide	879-16-005-09	95,000
Fuel oil pumps replacement	Rosemount High	879-16-338-10	7,500
Heater bundle replacement	Rosemount High	874-16-338-11	23,000
Multiple steam coils replacement	Rosemount High	879-16-338-13	69,000
Pressure reducing valves (PRV's) replacement	District-Wide	879-16-005-04	50,000
Victaulic fittings	District-Wide	874-16-005-10	10,000
Water heater replacement	Red Pine Elementary	874-16-165-06	15,000
Pipe reinsulating	District-Wide	874-16-005-09	12,000
Pipe reinsulating	District-Wide	879-16-005-12	30,000
Variable frequency drives (VFD's) replacement	District-Wide	879-16-005-14	45,000
Variable frequency drives (VFD's) replacement	Scott Highlands Middle	879-16-293-11	10,000
Re-tube boilers	District-Wide	879-16-005-15	76,000
		Total	2,483,500
Miscellaneous			
ADA accessibility improvements	District-Wide	881-16-005-01	5,000
Broken clock movements replacement	District-Wide	876-16-005-01	50,000
Gymnasium bleachers repairs	District-Wide	882-16-005-01	40,000
Interior/exterior painting and other finishes	District-Wide	872-16-005-01	175,000
Theater repairs	District-Wide	884-16-005-01	5,000
		Total	275,000
Playground and fields			
Playground borders replacement	District-Wide	877-16-005-06	60,000
Playground equipment replacement	District-Wide	878-16-005-04	100,000
Playground structure maintenance/repairs	District-Wide	878-16-005-02	35,000
Ball field backstops repairs/replacement	District-Wide	878-16-005-03	18,000
		Total	213,000

Project Type / Project	Location	Project #	Amount
Plumbing			
Drinking fountain upgrades/replacement	District-Wide	881-16-006-02	4,000
Drinking fountain upgrades/replacement	Rosemount High	874-16-338-04	4,000
Plumbing repairs	School of Environmental Studies	874-16-360-13	3,000
Restroom sink replacements	Oak Ridge Elementary	874-16-120-02	25,000
Restroom sink replacements	Red Pine Elementary	874-16-165-03	25,000
Shut off valves for urinals and toilets replacement	Dakota Hills Middle	874-16-225-05	15,000
Shut off valves for urinals and toilets replacement	Eagan High	874-16-341-14	15,000
Water softener repair	Woodland Elementary	874-16-117-07	5,000
Water softener replacement	Scott Highlands Middle	874-16-293-08	15,000
		Total	111,000
Renovations/remodels			
Science classrooms renovation	Apple Valley High	883-16-397-02	150,000
Technology education classrooms renovation	Black Hawk Middle	883-16-232-05	30,000
		Total	180,000
Roofing			
Roof repairs	District-Wide	871-16-005-01	50,000
Roof replacement	Black Hawk Middle	871-16-232-02	500,000
Roof replacement	District-Wide	871-16-006-03	210,000
Roof replacement	Red Pine Elementary	871-16-165-05	672,000
Roof replacement	Valley Middle	871-16-298-04	302,000
Roof replacement	Westview Elementary	871-16-107-06	151,000
		Total	1,885,000
Wall partitions			
Gymnasium wall partitions repairs/maintenance	District-Wide	882-16-005-02	40,000
Gymnasium wall partitions replacement	Parkview Elementary	882-16-109-03	70,000
Restroom partitions replacement	Pinewood Elementary	883-16-118-04	25,000
Wall flashing/screen wall replacement	Scott Highlands Middle	885-16-293-04	150,000
Wallpaper repairs/replacement	Eastview High	872-16-388-06	14,000
		Total	299,000
		Grand Total	8,153,000







Libby Fischer, Deerwood Elementary



Educating our students to reach their full potential

Serving all or part of Rosemount, Apple Valley, Eagan, Burnsville, Coates, Inver Grove Heights, Lakeville, and Empire and Vermillion Townships