

2016-17 Preliminary Budget

Fiscal Year Ending June 30, 2017

INDEPENDENT SCHOOL DISTRICT 196

Rosemount-Apple Valley-Eagan Public Schools

Dakota County • Rosemount, Minnesota

www.district196.org



Rika, Westview Elementary

*Educating
our students
to reach
their full
potential*

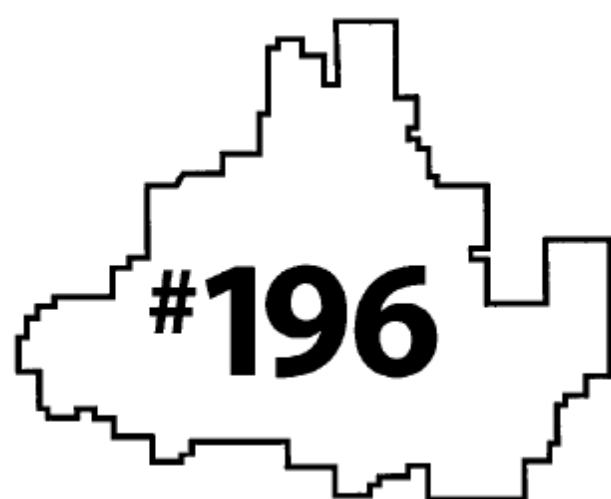


Table of Contents

	Page
Letter of Transmittal	i
SECTION I - INTRODUCTORY	
Our District	1
Our Students	2
Our School Board and Administration	3
Our Staff	4
Our Strategies and Goals	5
Our Budget	
Our Budget Process and Timelines	6
All Funds	7
All Funds Revenue Summary	8
All Funds Expenditure Summary	9
General Fund Revenues by Source	10
General Fund Expenditures by Object Series	11
General Fund Expenditures by Program Series	12
Property Taxes	13
Achievement and Major Initiatives	14
Frequently Asked Questions (FAQs) and Contact Information	15
SECTION II - ORGANIZATIONAL	
Note 1 - District Overview	16
Note 2 – Governance	18
Note 3 - District Mission and Strategic Plan	21
Note 4 - Significant Budget and Financial Items	22
Note 5 - School Funding	27
Note 6 - Budget Development Process	40
Note 7 - Budget Allocations	43
SECTION III – FINANCIAL	
Level One - Summary of All Funds	53
Level Two - Summary of All Operating Funds	
General Fund	54
Special Revenue Funds	
Special Revenue Funds - All Sub-Accounts	57
Food Service	58
Community Education	60
Level Three - Summary of Individual Funds	
Capital Projects - Building Construction Fund	62
Debt Service Funds	
Debt Service Funds - All Sub-Accounts	64
Regular Debt Service	65
OPEB Debt Service	66
Proprietary Funds	
Internal Service Funds	67
Fiduciary Funds	
Agency Fund	69
Trust Fund	70

Table of Contents (continued)

	<u>Page</u>
SECTION III - FINANCIAL (CONTINUED)	
Level Four - Summary by Schools	
Cedar Park Elementary School of STEM	71
Deerwood Elementary	72
Diamond Path Elementary School of International Studies	73
Echo Park Elementary	74
Glacier Hills Elementary School of Arts and Science	75
Greenleaf Elementary	76
Highland Elementary	77
Northview Elementary	78
Oak Ridge Elementary	79
Parkview Elementary	80
Pinewood Elementary	81
Red Pine Elementary	82
Rosemount Elementary	83
Shannon Park Elementary	84
Southview Elementary	85
Thomas Lake Elementary	86
Westview Elementary	87
Woodland Elementary	88
Black Hawk Middle	89
Dakota Hills Middle	90
Falcon Ridge Middle	91
Rosemount Middle	92
Scott Highlands Middle	93
Valley Middle	94
Apple Valley High	95
Eagan High	96
Eastview High	97
Rosemount High	98
School of Environmental Studies	99
Area Learning Center	100
SECTION IV - INFORMATIONAL	
Student	
Enrollment by Grade by Year	101
Enrollment by School by Year	102
Enrollment by School by Grade	103
Average Daily Membership (ADM)	104
Department and Operating Indicators	
Assessment and Student Achievement	105
Food Service - School Lunch Program Data	106
School Facilities	107
Demographic and Economic Information	108
Employees by Full-Time Equivalent (FTE)	109

Table of Contents (continued)

	Page
SECTION IV - INFORMATIONAL (CONTINUED)	
Outstanding Debt	
Obligations	110
Minimum Future Payments (Summary)	111
Debt Minimum Future Payments - Certification of Participation	112
Debt Minimum Future Payments - General Obligation Bonds	113
Debt Minimum Future Payments - Capital Leases	115
Legal Debt Margin Information	116
Property Taxes	
Property Tax Capacity and Estimated Market Value of Property	117
Property Tax Revenues	118
Property Tax Rates	119
Financial Statistics	
Funds Balances Governmental Funds	120
Changes in Fund Balances of Governmental Funds, Actual	121
GLOSSARY	
Glossary of Terms	122
APPENDIX	
Appendix A - Budget Policies and Procedures	129
702P - Budget	130
702.AR - Budget Planning and Development	131
702.2.3AR - Budget Advisory Council (BAC)	132
702.4AR – Capital Expenditure Budget	134
712P – Fund Balance	135
Appendix B - District Dimension Codes and UFARS Crosswalks	137
Fund (FD)	138
Organization (ORG)	139
Program (PRG)	141
Finance (FIN)	144
Object (OBJ)	150
Source (SRC)	154
Course (CRS)	156
Appendix C - Budget Calendar	159
Appendix D - Capital Projects Schedules	160
Long-Term Facilities Maintenance 10-Year Plan	161
Series 2016A Bond Projects	165

INDEPENDENT SCHOOL DISTRICT 196

Rosemount-Apple Valley-Eagan Public Schools

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Rosemount, MN 55068-4946

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651-423-7633 (fax)

June 27, 2016

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

INTRODUCTION

Pursuant to the Minnesota Statute 123B.77, we are pleased to submit the district's 2016-17 Preliminary Budget for your review and approval.

This budget has been developed with considerable input from the School Board, the district's Budget Advisory Council, members of the superintendent's cabinet and the district's learning leaders. It was prepared in accordance with the budget planning guidelines reviewed by the district's Budget Advisory Council and School Board in January and February 2016. It was also reviewed by the School Board at its regular meeting on June 13, 2016. This budget seeks to continue to support the district's mission of *"educating our students to reach their full potential,"* and keep expenditures and taxpayer burden to a minimum.

This budget has been designed to give readers a better understanding of the financial structure and budgeting process of the district. All budgets have been organized using a pyramid approach so readers may progress from an overview to greater levels of detail. The pyramid approach begins with a summary of all fund categories and then presents individual funds. Readers are able to work their way "down" the pyramid and budget details become more specific as they move from the beginning to the end of the document.

REPORT FORMAT

This budget format is based on the requirements of the Association of School Business Officials International's (ASBO'S) Meritorious Budget Award (MBA) program. The MBA program sets minimum standards for the presentation and issuance of school budgets in the United States and Canada. It is also used for selection of the best budgets to receive a MBA. The District received the ASBO Meritorious Budget Award for fiscal year ending June 30, 2016.

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.



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

www.district196.org

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.

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 8, 2016.

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 2016-17 Preliminary Budget:

	<u>July 1, 2016</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Sources (Uses)</u>	<u>June 30, 2017</u>
General Fund	32,354,481	336,651,138	344,787,310	-	24,218,309
Special Revenue Funds	3,043,356	20,362,448	20,968,222	-	2,437,582
Building Construction Fund	128,559,515	641,173	42,763,523	-	86,437,165
Debt Service Funds	17,254,733	17,332,947	19,230,166	-	15,357,514
Internal Service Funds	40,170,885	46,520,000	45,673,250	-	41,017,635
Fiduciary Funds	93,522	121,218	136,792	-	77,948
	<u>221,476,492</u>	<u>421,628,924</u>	<u>473,559,263</u>	<u>-</u>	<u>169,546,153</u>

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 were significantly less than inflation.

In 2012-13, with improvements in the state's budget, the 2013 Legislature provided the equivalent of 1.5 percent and 2.0 percent per pupil unit annual increases to the basic general education formula allowance for the 2013-14 and 2014-15 school years respectively, and new funding for full-day kindergarten. In 2014, based on a projected surplus of \$1.23 billion, the 2014 Legislature adopted a supplemental budget which included a \$25 per pupil unit increase to the basic general education formula allowance.

With continued improvements in the state's economy, the 2015 Legislature approved a 2 percent increase to the basic general education formula allowance for the 2015-16 and 2016-17 school years during the June 2015 special session.

These funding increases from the state along with the additional funds from the passage of the November 2013 excess operating levy enable the district to maintain quality programs that the community expects for its students, and not have to make significant budget adjustments for the 2016-17 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.

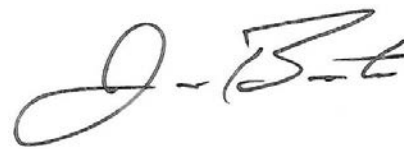
Respectfully,



Jeffrey M. Solomon
Director of Finance and Operations



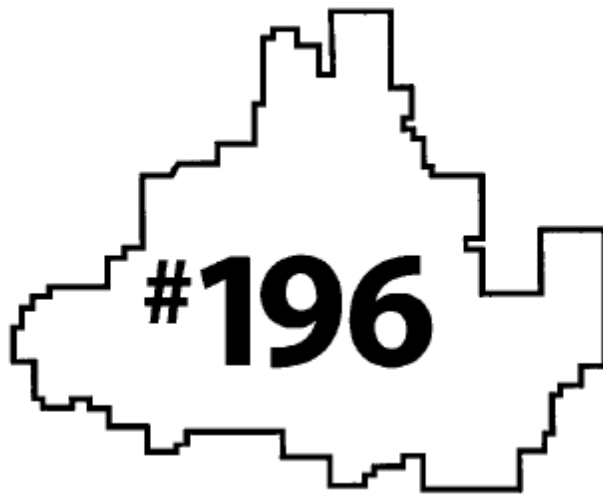
Stella Y. Johnson
Coordinator of Finance

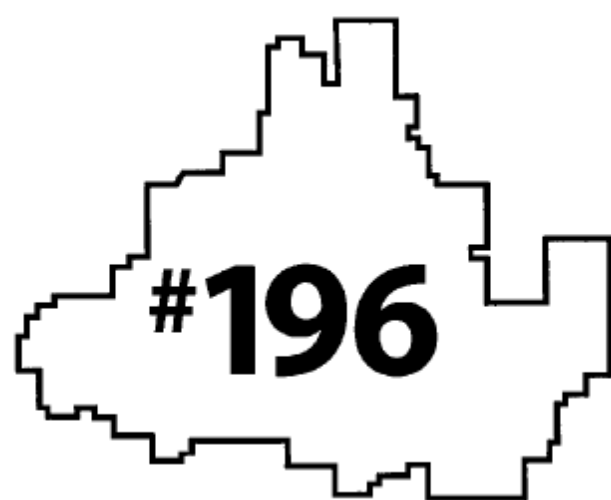


Joseph M. Bertram, CPA
Mgr. of Financial Systems/Reporting
& Compliance

SECTION I

Introductory Section

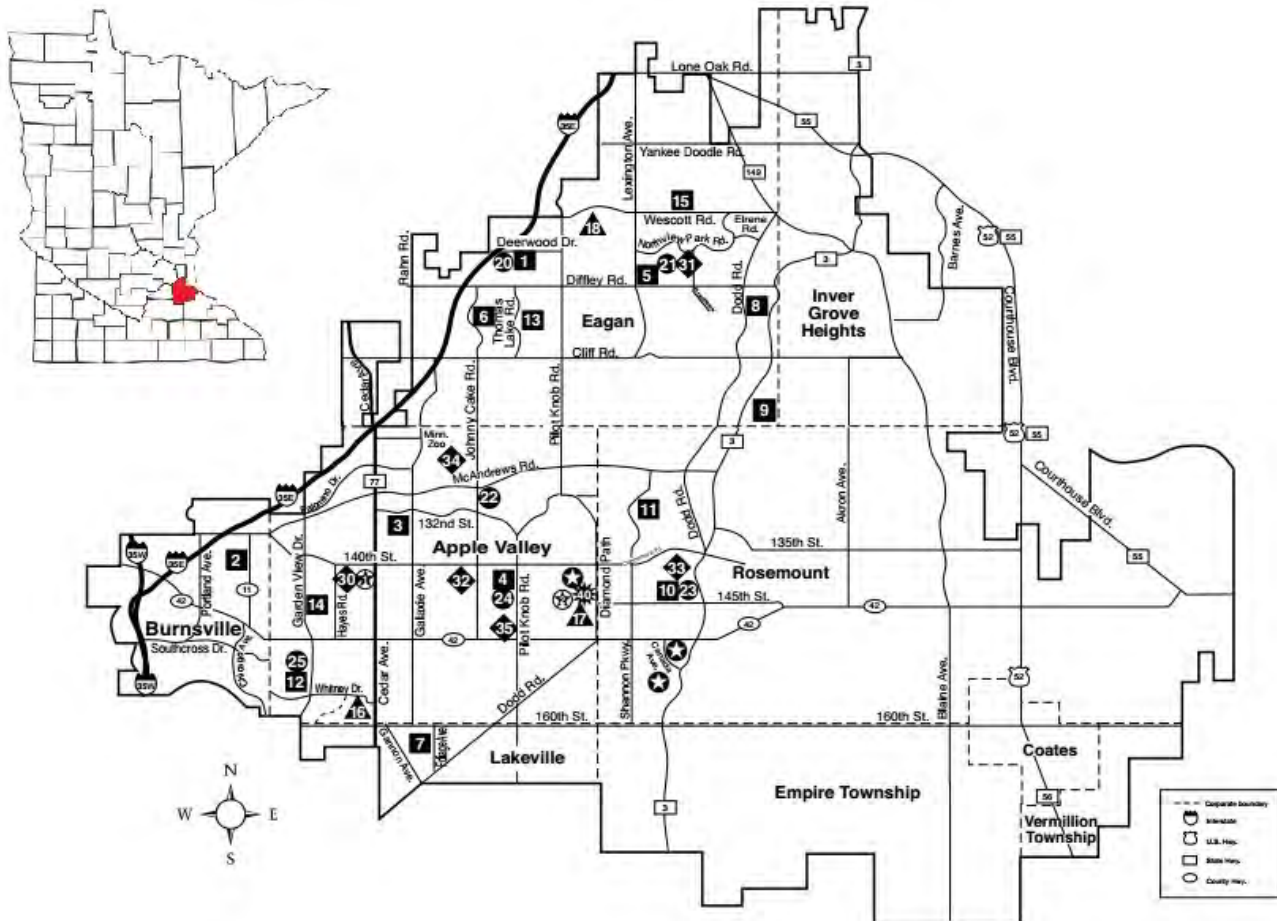




Our District

Independent School District 196 is a public school district in Dakota County, Minnesota serving approximately 27,900 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

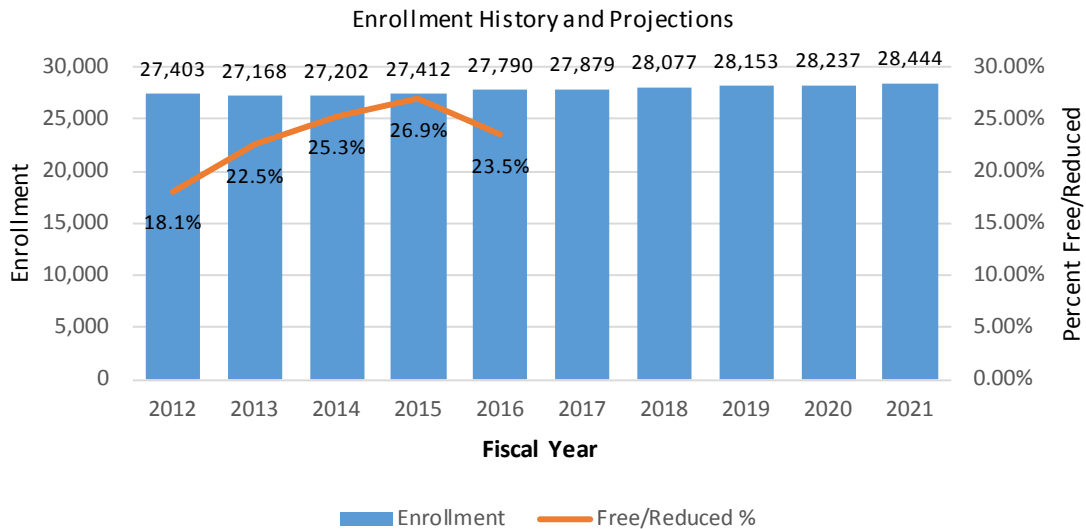
- | |
|------------------------------------|
| 30 Apple Valley |
| 31 Eagan |
| 32 Eastview |
| 33 Rosemount |
| 34 School of Environmental Studies |
| 35 Area Learning Center |

District Offices

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

Our Students

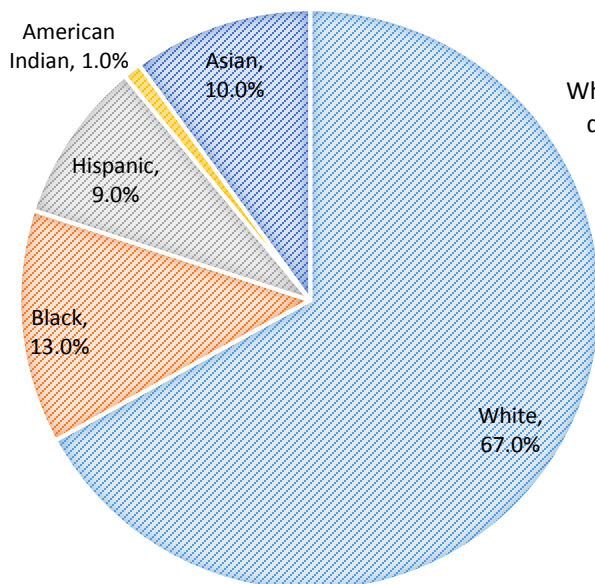
With a population of approximately 27,900 students, District 196 is the fourth largest public school district in Minnesota. The district's enrollment has remained stable over the last five years, with changes of less than 1 percent year to year. Going forward, the district is projecting modest enrollment increases of approximately 0.3 percent annually. The graph below shows the district's actual October 1 enrollment for the years ended June 30, 2012 through 2016 and projected October 1 enrollment for the years ended June 30, 2017 through 2021.



The pie chart below shows the ethnicity of District 196 students. The percentage of White students decreased from 74 percent in 2011 to 67 percent in 2015, 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 18 percent in 2011 to 24 percent in 2016. While below the statewide average of 38.1 percent in 2016, 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
2011	74	10	6	9	1
2012	72	11	7	9	1
2013	70	12	8	9	1
2014	68	13	8	10	1
2015	67	13	9	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 2015, approximately 1,700 (6.10 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 4,270 (15.34 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.



Jackie Magnuson
Chairperson



Gary Huusko
Vice Chairperson



Bob Schutte
Treasurer



Joel Albright
Clerk



Art Coulson
Director



Mike Roseen
Director



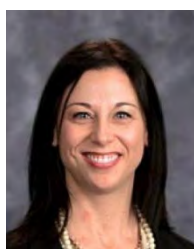
Vacant (1)
Director



Jane K. Berenz
Superintendent

(1) Seven people filed affidavits of candidacy to fill an open position on the District 196 School Board. The two-week period for candidates to file for the vacancy was May 17-31. The special School Board election will be held Tuesday, August 9th in conjunction with Minnesota's statewide primary election.

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



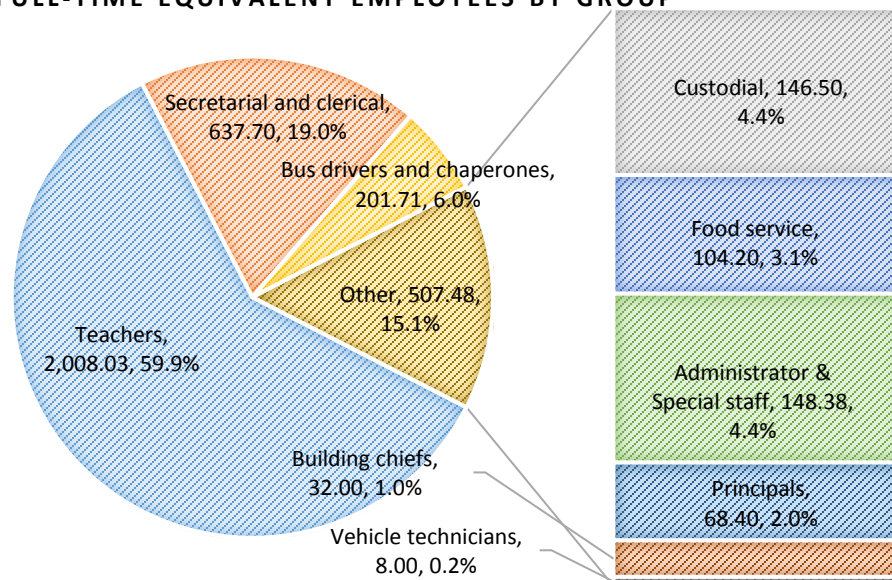
Tony Taschner
Director of
Communications



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	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Prelim Budget
Teachers	1,917.37	1,918.90	1,988.90	2,015.53	2,008.03
Secretarial and clerical	658.84	649.60	651.00	640.06	637.70
Custodial	145.50	145.00	142.00	148.50	146.50
Bus drivers and chaperones	201.33	202.24	201.71	201.71	201.71
Food service	99.85	98.22	111.69	101.06	104.20
Administrator & Special staff	125.94	133.69	137.90	144.48	148.38
Principals	65.90	65.75	66.86	66.04	68.40
Building chiefs	32.00	32.00	31.00	31.00	32.00
Vehicle technicians	8.00	8.00	7.00	9.00	8.00
Totals	3,254.73	3,253.40	3,338.06	3,357.38	3,354.92

The total number of staffing FTEs projected for the 2016-17 school year is based on projected October 1, 2016 student enrollment and School Board approved staffing guidelines and ratios. Our preliminary estimates for the next school year are very close to the actual FTEs of staff for the current school year.

The final staffing FTEs for the 2016-17 school year will be recalculated this fall, using actual October 1, 2016 student enrollment. By school staffing information can be found in Note 7 – Budget Allocations within Section II, Organizational Section.

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
- Distribute resources for schools based on multiple factors including student needs (E-12)

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 Process and Timelines

The district's budget cycle is a continuous five-step process, beginning with the property tax levy, preliminary budget, final budget, spring budget adjustments, and the year-end annual financial audit and report. Each of these steps requires School Board approval and is open for public inspection and comments. Below are general descriptions on the process.

1. **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE) by mid-July. The MDE calculates the maximum levy amount for each school district based on current legislation and formulas. This property tax levy information is reviewed, updated and certified by the School Board prior to the end of the calendar year. The collection of the property tax levy occurs during the calendar year and is intended to be used during the upcoming school year. For example, a tax levy for a coming year that is certified in December is collected in May and October of the following year and would be used for that coming school year.
2. **Preliminary Budget** – During the middle of each school year, the district moves to the second step in the process and begins development of the preliminary budget for the next school year. This process includes the completion of long-range enrollment projections, updating the five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions to be included in the budget. The process also includes development of the capital expenditure budget for the next school year during the spring of the current fiscal year. The School Board must approve a budget by the beginning of the fiscal year (July 1) in which it will be used. This provides the district with spending authority as the initial estimates are revised and the actual enrollment is determined.
3. **Final Budget** – The third step in the budgeting process happens during the fall each year. The finance department updates the preliminary budget with revised estimates and staffing allocations, and develops the final budget. The revisions are based on any changes in laws that affect education finance and are based on actual enrollment on October 1 of the current year.
4. **Budget Adjustments** – The fourth step in the process is a spring budget adjustments based on revised information; spring adjustments are primarily focused on federal and grant programs. Because of federal program requirements, the district makes these adjustments to ensure that the revised budget is closely aligned with actual expenditures for the year. This adjustment allows for accurate funding for programs and provided the most accurate basis for developing the preliminary budget for the next fiscal year.
5. **Annual Financial Audit and Comprehensive Annual Financial Report** – The fifth and last step in the process is closing the books and preparing the financial reports. This occurs during late summer each year. During this period, the district undergoes an independent audit as required by state law. The independent auditors render an opinion on the district's financial reports and accounting practices. The School Board typically reviews the audited comprehensive annual financial report in late October.

An example for a complete school year (July 1 – June 30) can be found in Note 6 – Budget Development Process within Section II – Organization Section of this budget document.

A detailed budget planning calendar for the 2016-17 school year can be found in the Appendix Section of this budget document.

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 2017 for each of the district's funds.

	Projected Fund Balance July 1, 2016	Revenues	Expenditures	Other Financing Sources (Uses)	Fund Balance June 30, 2017
General Fund	32,354,481	336,651,138	344,787,310	-	24,218,309
Special Revenue Funds					
Food Service	1,613,522	11,963,799	12,610,444	-	966,877
Community Service	1,429,834	8,398,649	8,357,778	-	1,470,705
Total Special Revenue Funds	3,043,356	20,362,448	20,968,222	-	2,437,582
Building Construction Fund	128,559,515	641,173	42,763,523		86,437,165
Debt Service Funds					
Regular	16,286,187	7,330,611	9,634,816	-	13,981,982
OPEB Bonds	968,546	10,002,336	9,595,350	-	1,375,532
Total Debt Service Funds	17,254,733	17,332,947	19,230,166	-	15,357,514
Internal Service Funds					
GASB #16	(3,231,167)	475,000	450,000	-	(3,206,167)
OPEB Revocable Trust	30,091,883	1,730,000	880,000	-	30,941,883
Self-Insured Dental	31,263	315,000	310,000	-	36,263
Self-Insured Health	13,278,906	44,000,000	44,033,250	-	13,245,656
Total Internal Service Funds	40,170,885	46,520,000	45,673,250	-	41,017,635
Fiduciary Funds					
Agency	73,907	121,218	135,792	-	59,333
Trust	19,615	-	1,000	-	18,615
Total Fiduciary Funds	93,522	121,218	136,792	-	77,948
Total All Funds	221,476,492	421,628,924	473,559,263	-	169,546,153

Note: The July 1, 2016 general fund projected fund balance as shown includes an estimated \$8.50 million better-to-budget performance. The original July 1, 2016 fund balance estimate is \$23,854,481.

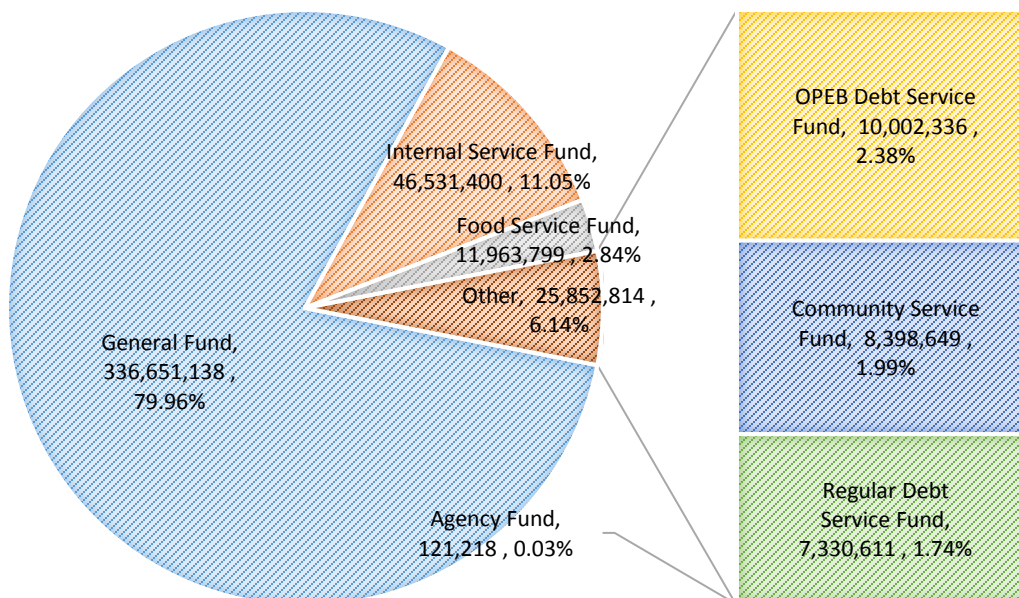
Funds – Revenue Summary

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
General Fund	297,487,840	299,736,843	322,347,430	328,340,050	336,651,138
Food Service Fund	10,931,595	11,142,642	11,370,177	12,112,285	11,963,799
Community Service Fund	9,467,301	9,829,881	7,735,009	8,024,565	8,398,649
Building Construction Fund	16,520	73,045	6,248,392	138,848,041	641,173
Regular Debt Service Fund	16,577,494	16,169,862	16,721,220	4,629,737	7,330,611
OPEB Debt Service Fund	3,006,182	2,508,940	2,548,471	9,967,783	10,002,336
Internal Service Fund	43,970,136	50,861,477	46,023,650	45,635,000	46,520,000
Agency Fund	76,721	83,772	64,862	86,584	121,218
Trust Fund	1,557,304	1,504,185	1,547,985	-	-
Total	383,091,092	391,910,646	414,607,196	547,644,045	421,628,924

The general fund is the main operating budget. It covers instructional programs, daily operations of schools and general functions of the district. The 2016-17 general fund revenue budget, including other financing sources, is \$336.65 million. This is \$8,311,088 or 2.53 percent more than the estimate for the current fiscal year. The main reasons for this increase are:

- 1) A projected net increase of \$4.31 million in property tax revenue. This increase is mainly due to the passage of 10-year \$5.0 million per year capital project levy in November 2015.
- 2) A projected \$4.24 million increase in basic general education aid. This increase is due to a \$119 per pupil unit formula allowance increase and an increase of 110.44 adjusted pupil units used to calculate basic general education aid.
- 3) A projected increase of \$1.77 million in special education state aid, to reduce the special education cross-subsidy approved by the 2013 Legislature.
- 4) A projected increase of \$0.41million in federal aid from the United States Department of Labor to support the Youth Career Connect grant activities at Apple Valley High School.



The 2016-17 regular debt service fund revenue budget is \$7.33 million. This is \$2.70 million more 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 2016-17 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 2016-17 OPEB debt service fund revenue budget is \$10.00 million. This is \$34,553 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

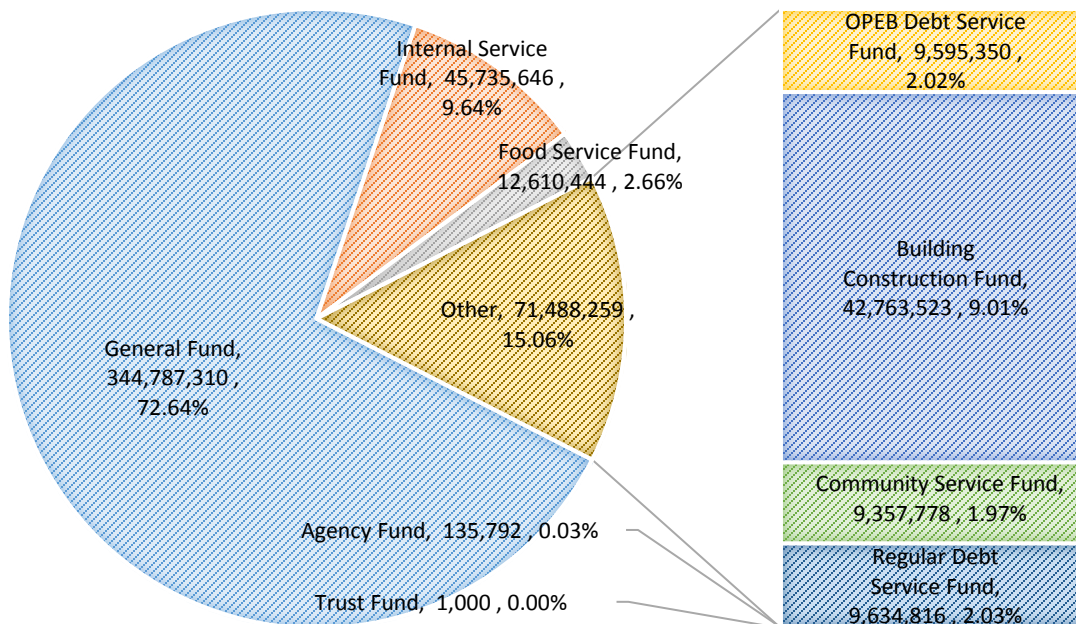
Expenditures: Below is a summary of the district expenditures by fund:

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
General Fund	292,052,373	302,475,579	321,545,666	336,418,218	344,787,310
Food Service Fund	10,858,789	11,407,043	11,788,021	12,457,282	12,610,444
Community Service Fund	9,721,780	9,751,859	7,721,580	7,995,785	8,357,778
Building Construction Fund	6,009,811	13,216,875	14,404,915	10,284,740	42,763,523
Regular Debt Service Fund	17,495,552	17,102,131	19,219,161	4,190,920	9,634,816
OPEB Debt Service Fund	3,003,488	2,499,638	2,496,438	9,537,588	9,595,350
Internal Service Fund	40,230,775	42,968,054	48,473,686	41,015,000	45,673,250
Agency Fund	84,975	95,790	113,797	106,685	135,792
Trust Fund	1,782,094	1,421,979	1,499,210	1,000	1,000
Total	381,239,637	400,938,948	427,262,474	422,007,218	473,559,263

Note: The general fund 2014-15 actual and 2015-16 final budgeted expenditures include transfers out of \$6,225,838 and \$8,535,237 respectively.

The 2016-17 general fund expenditure, including other financing uses, is \$344.79 million. This is \$8.37 million or 2.48 percent more than the estimate for the current fiscal year. The primary reasons for this change are:

- 1) An increase of \$9.76 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 2016.
- 2) A reduction of \$1.36 million in the budgets for facilities and maintenance projected planned and approved for the 2016-17 school year.



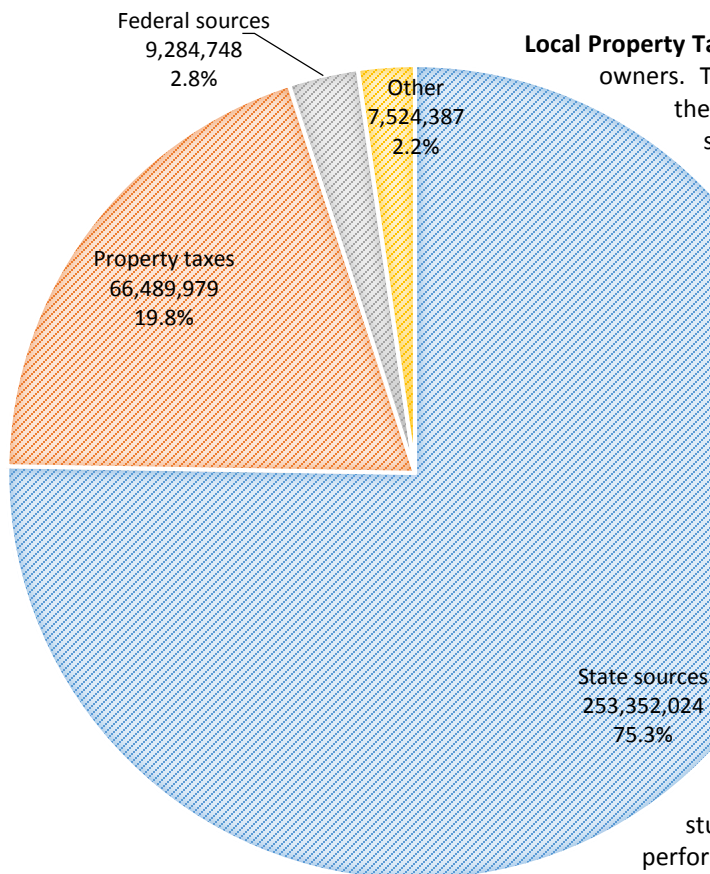
The 2016-17 building construction fund expenditure budget totaled \$42.76 million. This is \$32.48 million more than the projection for the current school year. This expenditure budget is used to make safety and security upgrades at all schools to provide better control visitor access, construction of a new elementary school, and technology improvements districtwide. These upgrades are funded by a \$130 million building bonds; 2016-17 is the first year and the \$130 million will be spent over three budget years. 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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Revenues					
State sources	222,154,331	248,498,786	244,220,251	247,979,793	253,352,024
Property taxes	54,379,640	30,849,977	58,338,748	62,177,187	66,489,979
Federal sources	8,178,286	7,811,310	8,318,521	8,953,866	9,284,748
Other	12,775,583	12,576,769	11,469,909	9,229,204	7,524,387
Total revenue	297,487,840	299,736,843	322,347,429	328,340,050	336,651,138

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 2016-17 school year, state aids account for slightly more than 75 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. In addition, district voters also approved a 10-year, \$5.0 million per year capital project levy in November 2015.

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.

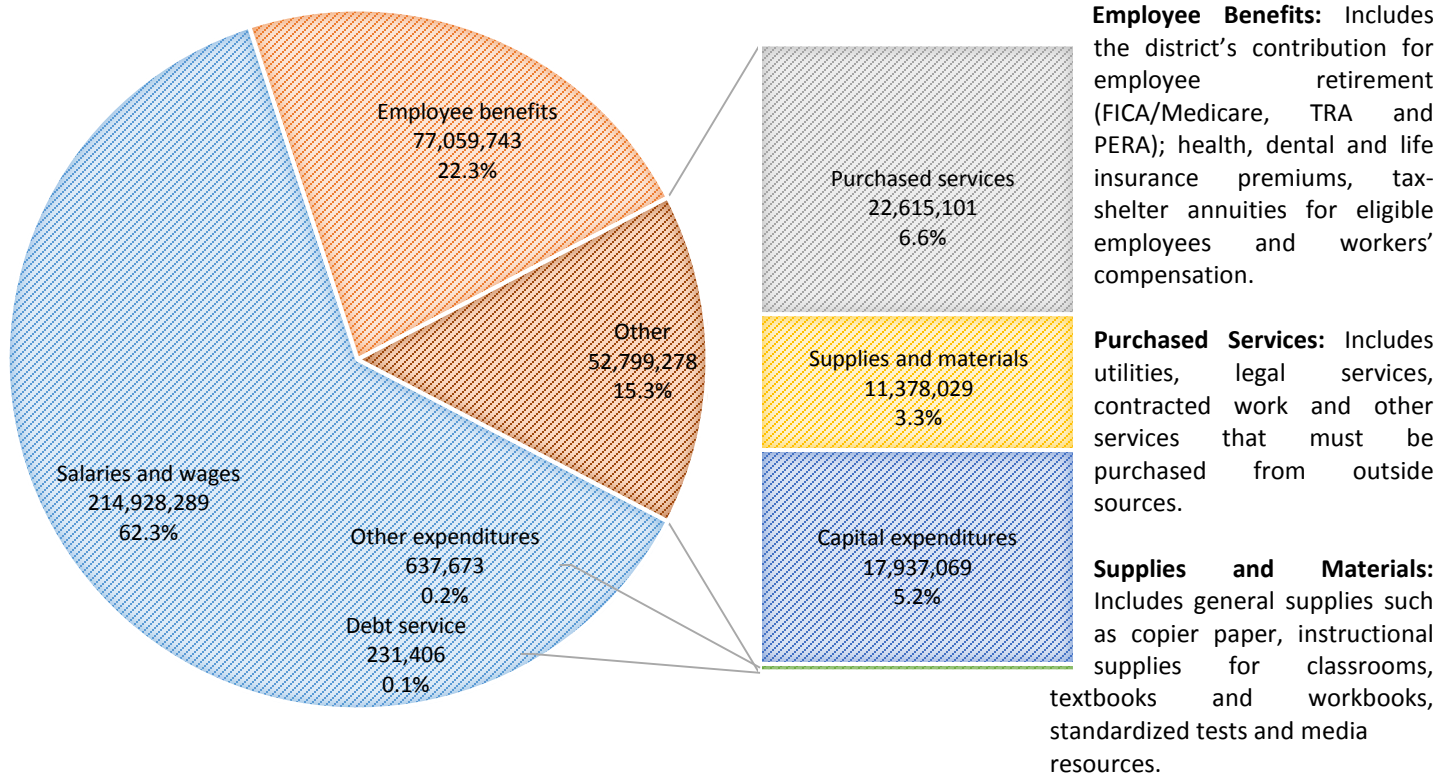
Other Sources: These revenues include miscellaneous School Board-approved fees for cocurricular activities, student parking, and admission to athletic and fine arts performances. It also includes interest income from the district's short-term investments, gifts to the district and permanent transfers from other funds. The district tends to budget conservatively in this area for the preliminary budget and revise the estimates in the fall to align with actual performance.

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 85 percent of the general fund expenditures, as shown in the pie chart below, are budgeted for employee salaries and benefits.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures					
Salaries and wages	188,018,282	194,127,469	202,126,161	207,547,945	214,928,289
Employee benefits	63,383,808	67,515,737	70,510,734	74,684,101	77,059,743
Purchased services	21,161,112	22,548,716	21,318,182	22,361,041	22,615,101
Supplies and materials	9,805,225	9,724,590	10,474,957	11,491,187	11,378,029
Capital expenditures	6,238,429	6,175,866	9,908,289	10,901,041	15,548,942
Other expenditures	1,704,713	626,792	753,187	667,547	637,673
Debt service	1,740,805	1,756,409	228,319	230,119	2,619,533
Total expenditures	292,052,373	302,475,579	315,319,829	327,882,981	344,787,310

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

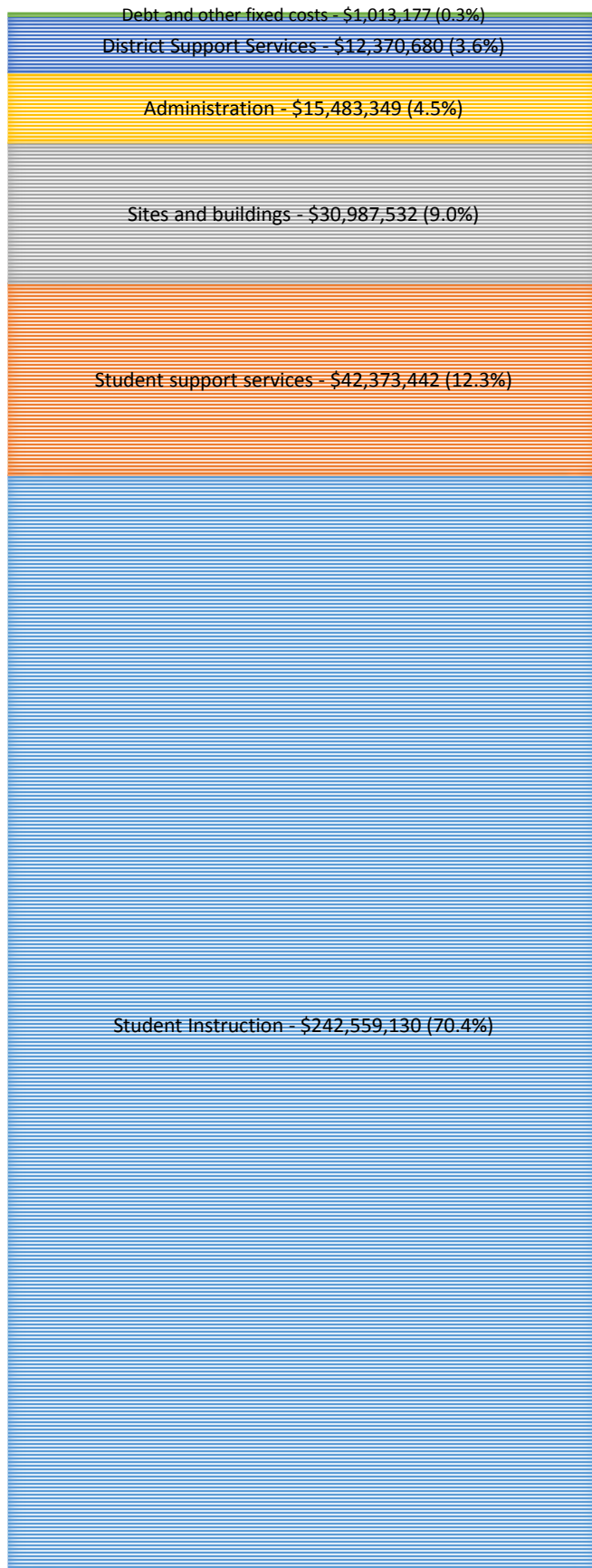


Capital Expenditures: Includes building repairs and site improvements, technology equipment such as computers for classrooms, printers, copiers, fax machines and school buses.

Other Expenditures: 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 84 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).

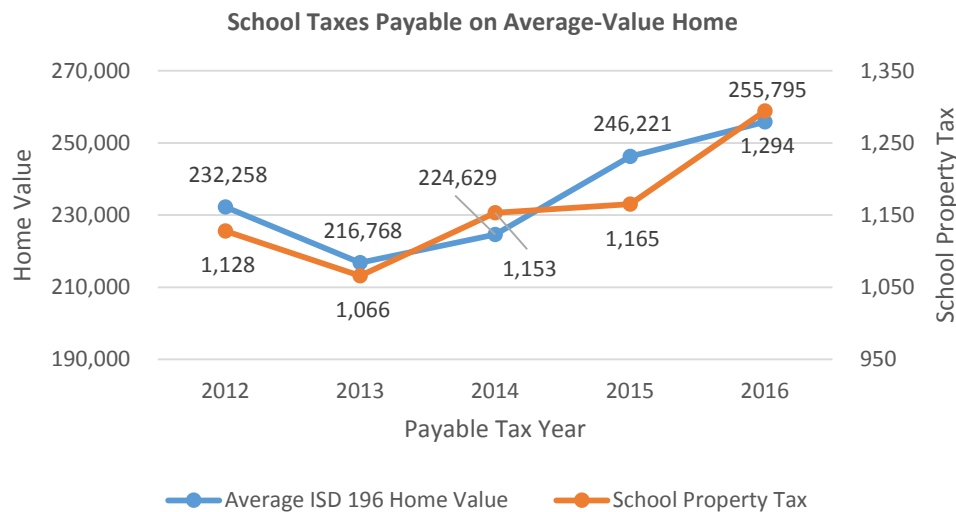
Property Taxes

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	
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	52,118,695	1,683,323	6,220,053	16,692,852	2,547,390	79,262,313
2016 (Estimate)	57,819,470	1,674,048	8,535,237	7,376,415	10,176,524	85,581,695

(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 school

Fiscal Year	ISD 196	State
2015	90	82
2014	92	81
2013	92	80
2012	91	78
2011	95	77

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 2015 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 24.4, 1.7 points higher than the Minnesota average of 22.7, 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
2015	24.4	22.7	21.0
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

Ongoing Initiatives:

In November 2015, district voters approved a referendum question by a more than 2-to-1 margin to provide the district with \$130 million in bond authority to make safety and security improvements at all schools, provide additional space for learning, including a new elementary school, and upgrades to technology infrastructure districtwide. The referendum question also includes approximately \$5.0 million per year for 10 years to increase access to technology for all students and maintain that access over the life of the levy.

Some of the improvements, such as infrastructure upgrades and security equipment upgrade, as summarized below, have already begun. Other improvements will be made in phases over the next three years.

Safety and Security

- Modify entrances at all schools to better control visitor access
- Upgrade security equipment at all schools (cameras, door locks and emergency response buttons)
- Site improvements at 16 sites with identified need to improve pedestrian and traffic safety

Space for Learning

- A new elementary school in the southern part of the district
- Additions to five elementary magnet schools and Parkview Elementary School
- STEM improvements at all six middle schools, Cedar Park Elementary STEM School and Apple Valley High School
- Improvements to meet district standards for space at Rosemount High and elementary schools with identified need
- Replacement of worn-out student furniture at middle and high schools

Technology for Learning

- Infrastructure upgrades
- Mobile learning device for each student in grades 4-12, phased in over three years
- 9-to-1 ratio of students-to-mobile learning device for grades pre-K-3

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		\$344,787,310
Average Daily Membership	÷	27,528
Spending per Student	=	12,525

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

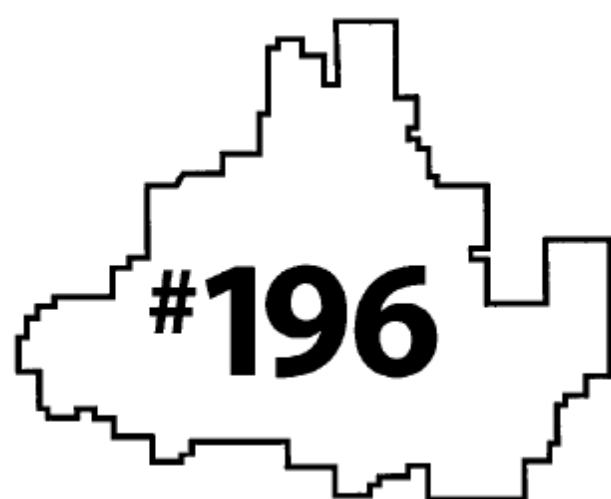
Joseph Bertram, Mgr. of Financial Systems/Reporting/Compliance

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:

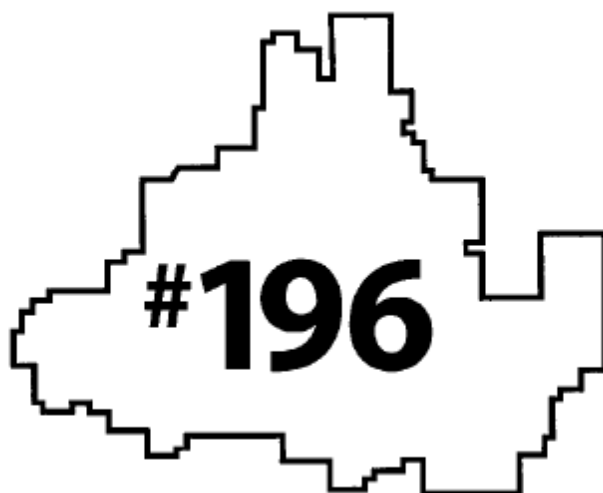
www.district196.org/District/Departments/Finance

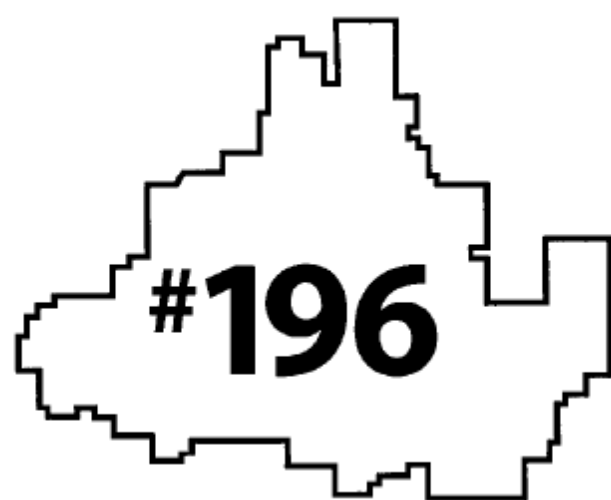
The site includes information about the annual budget process and timelines, an introduction to school finance and printable capital expenditure budgets, preliminary budgets, final budgets and year-end audit reports.



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 27,800 students from a population of approximately 157,000 people residing in a 108.6 square mile area.

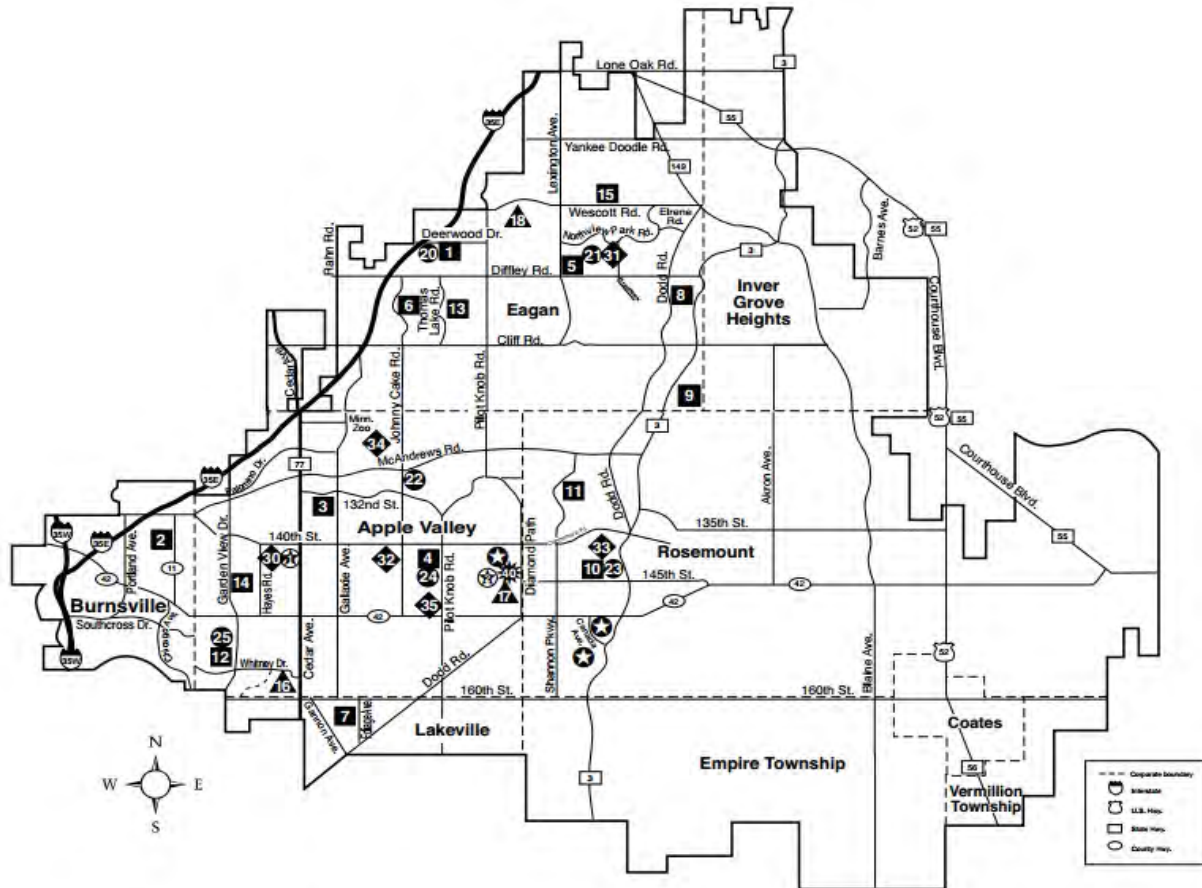
The district has an increasingly diverse population of students with a variety of needs. For the 2015-16 school year, nearly 67 percent of students were White, 13 percent were Black, 10 percent Asian, 9 percent Hispanic and 1 percent were American Indian.

In the 2015–16 school year, 24.1 percent of district students qualified for free or reduced-price school meals and 14.8 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 31 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**

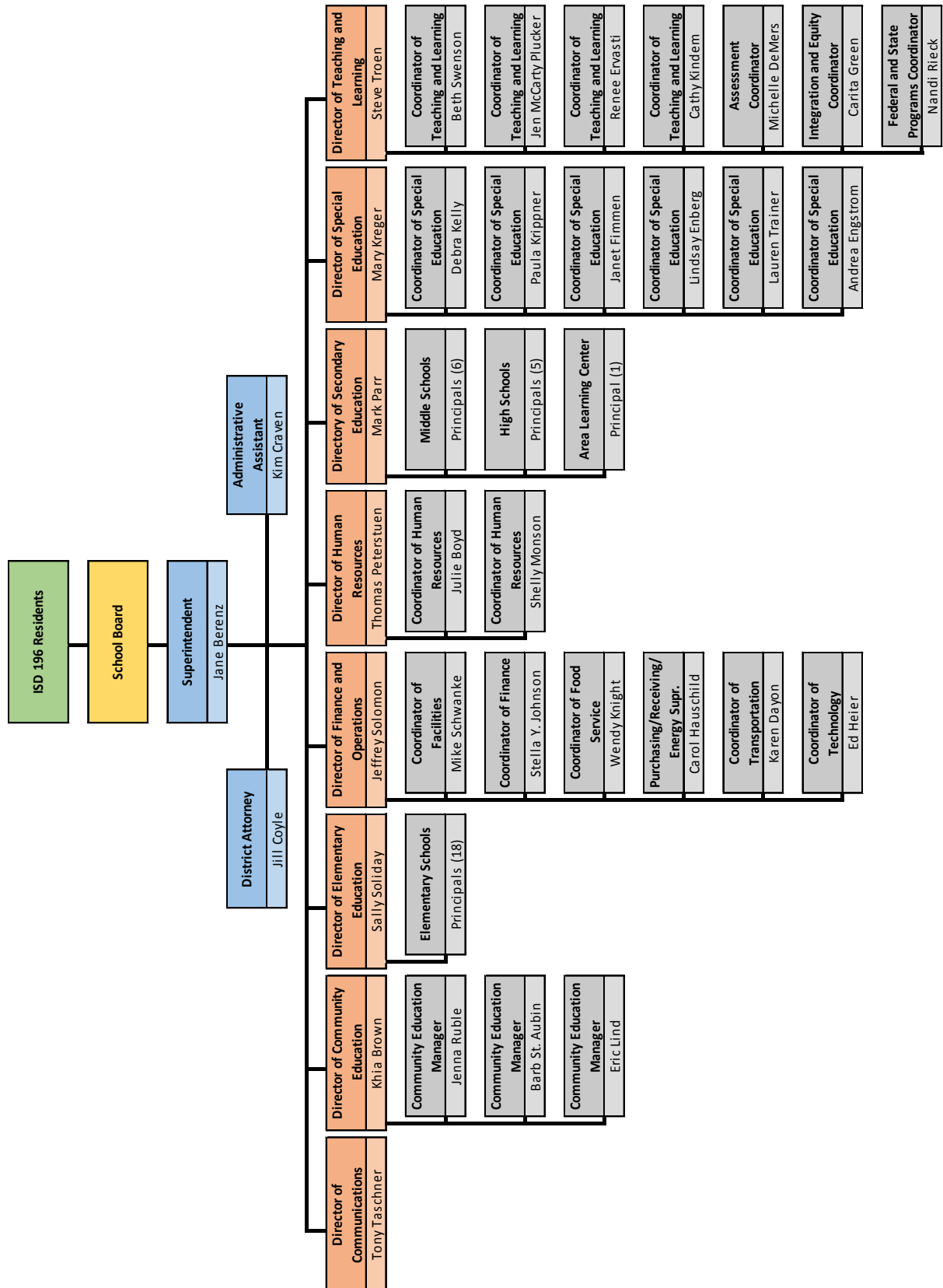
Jackie Magnuson	Chairperson
Gary Huusko	Vice Chairperson
Bob Schutte	Treasurer
Joel Albright	Clerk
Art Coulson	Director
Mike Roseen	Director
Vacant	Director

Superintendent's Cabinet

Jane Berenz	Superintendent
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
Steve Troen	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 School of Leadership, Engineering and Technology	EP	Pam Haldeman
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 School of Leadership, Environmental and Health Sciences	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	Michael Bolsoni
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. Financial Philosophy, Practices and Fund Balance Management**

Financial Philosophy – The basic principles that drive the development of the district’s financial policies and regulations are:

- Maintain a clear definition of accountability and spending authority.
- Maintain a long-term financial approach for responding to both current and future issues. An example of this approach is multi-year outlooks for budget planning.
- Maintain appropriate level of fund balances for:
 - time-limited projects or services
 - enhance funding for School Board approved initiatives
 - unplanned events or unforeseen expenditures

Financial Practices – The district operates under a decentralized or site-based environment. The budget planning process is more collaborative and school principals and budget administrators have flexibilities in determining how to manage their allocations from the district to comply with district policies and regulations.

Each year, school principals are given three major allocations to operate their schools. The three major allocations are capital expenditure, instructional/operating and staffing. All three allocations are determined by the schools’ enrollment; School Board approved funding guidelines, and federal and state mandates. Detailed information regarding these three allocations can be found in Note 7 – Budget Allocation. In general, with the exception of federal and state funds, school principals have the ability to determine how to budget for these allocations to meet their students’ needs. School principals are allowed to “carryover” their unspent instructional allocations to the following school year. Financial performance of the school is based on the bottom-line; this eliminates the need for line item budget transfers or budget adjustments within the school’s budget.

To comply with federal and state financial reporting requirements, the district adjusts the budgets for federal and state categorical grants each spring. The purpose of these adjustments is to account for grant dollars the district may have received during the year and align actual spending with the appropriate expenditure categories. These adjustments also allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.

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. District administration monitors and maintains fund balance levels through the use of multi-year financial planning tools. When financial projections indicate future fund balance levels below minimum established levels, budget adjustments are implemented to programs and departments to ensure that established fund balance targets are maintained.

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 2016-17 school year is \$6,067 per adjusted pupil unit (APU).

School Year	Formula Allowance	
	Amount	Percent Change
2012-13	5,224	1.0
2013-14	5,302	1.5
2014-15(1)	5,831	2.0
2015-16	5,948	2.0
2016-17	6,067	2.0

- (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. **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 with the 2016-17 school year, EL student is eligible for EL revenue for up to seven years, increased from six years.

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 used to identify gifted and talented student, to provide programming for gifted and talented students, or to 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.

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). Operating revenue is an equalized formula. The equalizing factor for FY 2017 is \$14,740 of adjusted net tax capacity per pupil unit; in FY 2018 it will increase to \$17,473; and in FY 2019 it will increase to \$20,510.

For FY 2017, the district's operating capital revenue is estimated to be \$220.77 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. 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 \$14 plus the product of \$80 and the district's equity index, all times the district's adjusted pupil units (APU). For districts in the seven county metropolitan area, the revenue amount resulting from both the regular and low-referendum equity calculations is multiplied by 1.25. Equity revenue for a district without a referendum equals \$14 times the district's APU.

Supplemental Equity Revenue - All school districts receive supplemental equity revenue equal to an additional \$50 per pupil unit.

Low Referendum Revenue - School districts with referendum amounts below 10 percent of the state average referendum amount are eligible for the supplemental low-referendum equity portion of equity revenue. Qualifying districts receive an amount per pupil equal to the difference between their referendum amount and 10 percent of the statewide average referendum revenue, with a \$100,000 limit.

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** – Small schools revenue is allocated to school districts (excluding charter schools) based on their enrollment. Districts with more than 960 adjusted pupil units do not qualify for the revenue. The formula for the revenue is \$544 times the district's adjusted pupil units, multiplied by a factor that allocates more revenue per pupil to smaller school districts on a sliding scale. The definition of a district for small schools revenue purposes includes a high school that is eligible for sparsity aid in a district with at least two high schools.

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. 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.

NOTE 5 – SCHOOL FUNDING (CONTINUED)

10. 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.

11. 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.

12. Local Optional Revenue - The 2013 Legislature created a new component of general education revenue called location equity revenue. Effective FY 2016 and later, this revenue source has been renamed as local optional revenue and is equal to \$424 per pupil for every school district. Local optional revenue is offset from each district's approved amount of referendum revenue, so for most qualifying districts, local optional revenue provides no direct additional revenue. Instead, local optional revenue provides space under the referendum allowance cap and provides enhanced equalization revenue for some districts.

13. Declining Enrollment - 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.

NOTE 5 – SCHOOL FUNDING (CONTINUED)

E. Alternative Teacher Compensation Revenue – Alternative teacher compensation, also called Q Comp revenue, was created to encourage districts to adopt alternative pay structures for teachers. Q Comp revenue of \$260 per prior year unweighted pupils is available to school districts, intermediate school districts and charter schools that develop and implement an alternative teacher pay system by October 1 of that school year. In order to qualify for the revenue, the district must, one full school year prior to the year of implementation, notify the Commission of Education of the district's intent to implement an alternative pay system.

The \$260 per pupil of revenue is a mix of aid and levy, with 65 percent, or \$169, of the per pupil amount coming in the form of state aid and the remaining \$91 per pupil in the form of equalized levy revenue. The levy revenue is equalized using an equalizing factor of \$6,100 of adjusted net tax capacity per pupil.

F. 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. It is intended to raise \$20 million. This levy is based on adjusted net tax capacity and is set at a rate of 0.30 percent for FY 2017. Districts may choose to levy all or part of this levy. If a district chooses to levy less than the maximum in this category, its share of total general education revenue not subject to an aid/levy split is reduced proportionately.
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). The equalizing factor for FY 2017 is \$14,740.
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.
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;

NOTE – SCHOOL FUNDING (CONTINUED)

- 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.

G. 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

NOTE 5 – SCHOOL FUNDING (CONTINUED)

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.

H. 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 project that requires an expenditure of more than \$2,000,000, 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.

I. 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.

J. 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:

NOTE 5 – SCHOOL FUNDING (CONTINUED)

- 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 2017, a district qualifies for state aid only if its per pupil tax base is less than \$4,400. The remaining debt revenue makes up the third tier, which is equalized at a high rate of \$8,000 per pupil.

K. 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.

L. 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.

M. 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.

N. 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.

O. Long-Term Facilities Maintenance Revenue (LTFMR) – The 2015 Legislature created a new program to support facilities maintenance needs for school districts, charter schools, and cooperatives, including intermediate school districts. Beginning with the 2016-17 school year, Long-Term Facilities Maintenance Revenue, a per pupil, formula-driven revenue source, will replace health and safety revenue, alternative facilities revenue, and deferred maintenance revenue.

LTFMR is provided through a per pupil allowance. The per pupil allowance for school district is \$193 for FY 2017, \$292 for FY 2018, and \$380 for FY 2019 and later. To determine the initial revenue, the school district allowance is multiplied by the lesser of one, or the ratio of the average building age to 35, and the pupil units for that year.

NOTES – SCHOOL FUNDING (CONTINUED)

A school district may add to its per pupil amount the costs for health and safety for indoor air quality projects, asbestos abatement projects, or fire alarm and suppression where the cost of any of these projects at any site exceeds \$100,000. If this amount is less than the amount the district would have received under the former alternative facilities and health and safety formulas, the district is grandfathered in at the high level of revenue. Districts may add to their revenue amount the proportional share of any qualifying costs allocated from any cooperatives to which the district belongs.

P. Health and Safety Revenue – For FY 2016 and earlier, 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. Beginning in FY 2017, health and safety revenue is replaced by long-term facilities maintenance revenue.

Q. Alternative Facilities Program – For FY 2016 and earlier, 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.

For FY 2017 and later, alternative facilities revenue is incorporated in the long-term facilities maintenance program.

R. 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. For FY 2017 and later, deferred maintenance revenue is replaced by long-term facilities maintenance revenue.

S. 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

NOTE 5 – SCHOOL FUNDING (CONTINUED)

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.

T. 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.

U. 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).

V. 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.

W. Special Education Mandate – Local school districts are required by state law to provide appropriate and necessary special education to children with disabilities from birth to 21 years of age. Children with disabilities are defined in statute to include children who have a hearing impairment, visual disability, speech or language impairment, physical disability, mental disability, emotional/behavior disorder, specific learning disability, deaf/blind disability, or other health impairment. The definition of a child with disability also includes every child under age five who needs special instruction and services, as determined by state standards, because the child has a substantial delay or an identifiable and known physical or mental condition. The mandate for services does not include pupils with short-term or temporary physical or emotional disabilities.

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. 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.

NOTE 5 – SCHOOL FUNDING (CONTINUED)

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;
 - \$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.

2. Excess Cost Aid – For FY 2016 and later, a district’s special education excess cost aid equals the greater of:

- a. 56 percent of the difference between the district’s unreimbursed special education expenditures and 7 percent of the district’s general revenue, or
- b. 62 percent of the difference between the district’s unreimbursed special education revenue under the former formula and 2.6 percent of the general revenue.

3. 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.

NOTE 5 – SCHOOL FUNDING (CONTINUED)

4. **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.
5. **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.
6. **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												Calendar Year											
	2016-17						2017-18																	
	2015						2016						2017											
	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J
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																								

A detailed budget planning calendar for the 2016-17 school year can be found in the appendix of this budget document.

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 9, 2015 meeting:

	2016-17	2017-18	2018-19	2019-20	2020-21
Projected Enrollment	27,879	28,077	28,153	28,237	28,444

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 6 percent for future 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 3 percent
 - Contracted transportation increased by 3 percent
 - Transportation fuel costs increased by 4 percent
 - District contribution to TRA and PERA remain at current level as stated in state statutes

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 1.5 percent per year (not currently legislated)
- Other categorical revenues held at current legislative authority levels
- Referendum authority at level authorized in the 2013 levy referendum election

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 2015 and the revenue and expenditure assumptions listed above.

	2016-17	2017-18	2018-19	2019-20	2020-21
Revenues	336,651,138	340,870,532	345,172,733	349,696,702	355,486,858
Expenditures	344,787,310	358,368,026	372,200,162	386,647,383	402,187,462
Revenues over expenditures	<u>(8,136,172)</u>	<u>(17,497,494)</u>	<u>(27,027,429)</u>	<u>(36,950,681)</u>	<u>(46,700,604)</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 2016-17 staffing allocations to the schools are based on the guidelines and ratios approved by the School Board on February 8, 2016, and enrollment projections completed in November 2015. 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 2015.
- 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 8, 2016. 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 bus drivers, custodians, secretarial and clerical employees and teachers. For building chiefs, food service workers, nonunion employees, and vehicle technicians, salaries and related expenditures are estimated based on budget guidelines as determined by the School Board on February 8, 2016.
- 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 8, 2016.

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 2016-17 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 2016-17 include a 2.4 percent increase. Cocurricular supplies allocations for 2016-17 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.

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	348.39	8.00	3.30	-	-	-
High Schools	169.93	8.00	3.30	74.49	142.25	3,023/school
Cocurricular Fixed Costs	-	-	-	682,700	-	-
Middle School	108.45	8.00	3.30	19.77	30.25	-
Cocurricular Fixed Costs	-	-	-	107,827	-	-
Title I Elementary School	118.09	8.00	3.30	1,141/Stipend	-	-
Non-Title I Elementary School	121.94	8.00	3.30	1,141/Stipend	-	-
Special Education						
Early Childhood Special Education, under 5 years old	33.80	8.00	3.30	-	-	-
Other-Elementary Schools	52.24	8.00	3.30	-	-	-
Other-Middle & High Schools	56.70	8.00	3.30	-	-	-

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 2016-17 school year are based on estimates prepared by the Minnesota Department of Education dated January 22, 2016. These estimates are based on the district's actual enrollment and actual free and reduced-price school meal counts on October 1, 2015. Five percent of the revenue has been set aside for districtwide initiatives.
- **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 2016-17, 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 2015 and weighted as follows:
 - Kindergarten and grades 1-3 at 1.0
 - Grades 4-6 at 1.1
 - 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 (1)	Grades 3-5	Specialists	Band	Gifted
Cedar Park	-	313	372	685	13.609	13.286	4.858	0.550	0.550
Deerwood	24	352	303	679	15.304	10.821	4.816	0.530	0.550
Diamond Path	-	412	401	813	17.913	14.321	5.766	0.600	0.800
Echo Park	16	349	324	689	15.174	11.571	4.887	0.340	0.550
Glacier Hills	13	356	404	773	15.478	14.429	5.482	0.470	0.550
Greenleaf	-	427	487	914	18.565	17.393	6.482	0.560	0.800
Highland	36	322	344	702	14.000	12.286	4.979	0.550	0.550
Northview	40	193	194	427	8.391	6.929	3.600	0.260	0.300
Oak Ridge	15	258	285	558	11.217	10.179	3.957	0.390	0.300
Parkview	-	460	454	914	20.000	16.214	6.482	0.500	0.800
Pinewood	16	283	318	617	12.304	11.357	4.376	0.480	0.300
Red Pine	-	360	445	805	15.652	15.893	5.709	0.520	0.800
Rosemount	15	354	360	729	15.391	12.857	5.170	0.510	0.550
Shannon Park	28	377	417	822	16.391	14.893	5.830	0.690	0.550
Southview	22	295	321	638	12.826	11.464	4.525	0.430	0.300
Thomas Lake	26	227	205	458	9.870	7.321	3.600	0.290	0.300
Westview	33	215	190	438	9.348	6.786	3.600	0.230	0.300
Woodland	30	263	281	574	11.435	10.036	4.071	0.360	0.300
Totals					252.868	218.036	88.190	8.260	9.150

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on February 8, 2016. 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	0.938	1.000	0.558	1.000	0.925	4.115	41.389
DW	0.938	1.000	0.729	1.000	0.917	3.935	40.540
DP	0.938	1.000	0.663	1.000	1.098	4.884	48.982
EP	0.938	1.000	0.679	1.000	0.931	4.043	41.112
GH	0.938	1.000	0.725	1.000	1.044	4.566	45.682
GL	0.938	1.000	0.745	1.000	1.234	5.491	54.208
HL	0.938	1.000	0.836	1.000	0.948	4.001	41.088
NV	0.938	1.000	0.641	1.000	0.900	3.450	27.409
OR	0.938	1.000	0.565	1.000	0.900	3.450	33.896
PV	0.938	1.000	0.745	1.000	1.234	5.491	54.404
PW	0.938	1.000	0.620	1.000	0.900	3.611	36.885
RP	0.938	1.000	0.656	1.000	1.087	4.836	48.091
RE	0.938	1.000	0.704	1.000	0.985	4.290	43.394
SP	0.938	1.000	0.875	1.000	1.110	4.770	48.047
SV	0.938	1.000	0.681	1.000	0.900	3.701	37.765
TL	0.938	1.000	0.564	1.000	0.900	3.450	29.232
WV	0.938	1.000	0.599	1.000	0.900	3.450	28.151
WL	0.938	1.000	0.688	1.000	0.900	3.450	34.177
Totals	16.875	18.000	12.275	18.000	17.814	74.986	734.453

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

Staffing allocations for middle schools are shown below.

	BHMS	DHMS	FRMS	RMS	SHMS	VMS	Total
Enrollment	888	1,048	1,071	1,269	994	965	6,235
FTE Allocations							
Classroom Teacher	32.798	38.707	39.557	46.870	36.713	35.642	230.286
Counselor	2.000	2.000	2.000	2.138	2.000	2.000	12.138
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	0.070	0.083	0.084	0.100	0.078	0.076	0.491
Secretarial/Clerical							
12-month Secretaries	2.000	2.000	2.000	2.000	2.000	2.000	12.000
10-month Secretaries	0.650	0.655	0.669	0.793	0.650	0.650	4.068
10-month Clerks	3.395	4.007	4.095	4.852	3.800	3.689	23.838
Nurse	1.000	1.000	1.000	1.000	1.000	1.000	6.000
Total FTE Allocations	47.963	55.502	56.275	65.003	53.141	50.987	328.871

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on February 8, 2016. 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	1,577	1,976	2,149	2,052	441	133	8,328
FTE Allocations							
Counselors/Dean	3.544	4.440	4.829	4.611	0.991	0.000	18.416
Classroom Teacher	60.076	75.276	81.867	78.171	16.800	5.600	317.790
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	1.577	1.976	2.149	2.052	0.441	0.000	8.195
6th/7th period requests (SES Adj)	0.119	0.109	0.124	0.089	(0.441)	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	0.095	0.200	0.132	0.000	0.000	0.522
Secretarial/Clerical							
12-month Secretaries	4.000	4.000	4.000	4.000	1.000	1.000	18.000
10-month Secretaries	2.051	2.569	2.794	2.668	1.350	0.900	12.332
10-month Clerks	3.773	4.727	5.141	4.909	0.000	0.675	19.224
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	87.282	105.241	113.152	108.680	22.629	9.925	446.910

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on February 8, 2016. 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)	-	-	685	685	80,888	5,480	2,263	16,952
DW	Elementary	24	-	655	679	81,125	5,240	2,164	17,189
DP	Elementary	-	-	813	813	99,138	6,504	2,686	17,674
EP	Elementary (a)	16	-	673	689	80,307	5,384	2,224	17,064
GH	Elementary (a)	13	-	760	773	90,424	6,080	2,511	17,520
GL	Elementary (a)	-	-	914	914	107,930	7,312	3,020	18,563
HL	Elementary	36	16	666	718	83,634	5,328	2,200	17,516
NV	Elementary	40	-	387	427	49,281	3,096	1,279	15,667
OR	Elementary (a)	15	-	543	558	64,904	4,344	1,794	16,249
PV	Elementary (a)	-	-	914	914	107,930	7,312	3,020	18,487
PW	Elementary	16	32	601	649	75,204	4,808	1,986	16,353
RP	Elementary	-	-	805	805	87,850	5,712	2,359	17,363
RE	Elementary (a)	15	-	714	729	98,163	6,440	2,660	17,632
SP	Elementary	28	-	794	822	98,284	6,352	2,623	18,040
SV	Elementary (a)	22	16	616	654	74,431	4,928	2,035	16,716
TL	Elementary	26	24	432	482	54,848	3,456	1,427	15,701
WV	Elementary (a)	33	74	405	512	52,050	3,240	1,338	15,754
WL	Elementary	30	-	544	574	67,903	4,352	1,797	16,184
BHMS	Middle School	28	-	888	916	97,888	7,104	2,934	14,691
DHMS	Middle School	20	-	1,048	1,068	114,786	8,384	3,462	15,358
FRMS	Middle School	14	-	1,071	1,085	116,940	8,568	3,538	15,953
RMS	Middle School	13	-	1,269	1,282	138,356	10,152	4,193	17,716
SHMS	Middle School	34	-	994	1,028	109,724	7,952	3,284	15,793
VMS	Middle School	18	-	965	983	105,671	7,720	3,188	15,023
AVHS	High School	42	-	1,577	1,619	270,364	12,616	5,210	29,646
EHS	High School	52	-	1,976	2,028	338,734	15,808	6,528	33,218
EVHS	High School	29	-	2,149	2,178	366,828	17,192	7,100	34,984
RHS	High School	47	-	2,052	2,099	351,365	16,416	6,780	34,450
SES	High School	-	-	441	441	74,940	3,528	1,457	7,350
ALC	Other	-	-	133	133	46,336	1,064	439	852
Totals						3,586,227	211,872	87,500	541,656

(a) Denotes Title I Schools

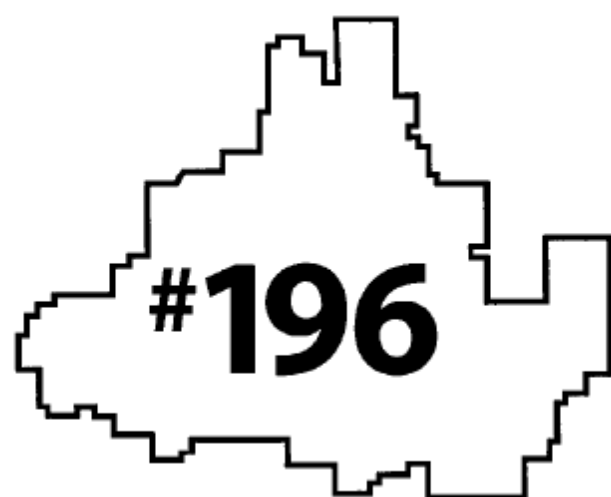
NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

School	Cocurricular			Compensatory	Basic Skills	Total
	Staffing	Supplies	Substitute			
CP	2,282	-	-	454,313	13,871	576,050
DW	2,282	-	-	103,671	26,528	238,199
DP	2,282	-	-	106,825	32,927	268,036
EP	2,282	-	-	698,836	13,628	819,725
GH	2,282	-	-	131,536	15,390	265,743
GL	2,282	-	-	414,582	18,509	572,198
HL	2,282	-	-	62,141	26,973	200,074
NV	2,282	-	-	51,599	15,674	138,878
OR	2,282	-	-	473,709	10,996	574,278
PV	2,282	-	-	145,609	18,509	303,149
PW	2,282	-	-	55,260	24,341	180,234
RP	2,282	-	-	106,487	28,917	250,970
RE	2,282	-	-	35,655	32,603	195,435
SP	2,282	-	-	10,979	32,157	170,717
SV	2,282	-	-	190,825	12,474	303,691
TL	2,282	-	-	32,466	17,496	127,677
WV	2,282	-	-	222,974	8,201	305,839
WL	2,282	-	-	40,283	22,032	154,833
BHMS	125,386	26,865	-	236,089	44,908	555,865
DHMS	128,550	31,705	-	52,489	30,103	384,837
FRMS	129,005	32,401	-	170,997	45,412	522,813
RMS	132,920	38,391	-	71,310	40,571	453,609
SHMS	127,482	30,072	-	152,331	32,486	479,123
VMS	126,909	29,194	-	455,929	59,038	802,671
AVHS	809,028	241,255	3,023	626,297	-	1,997,440
EHS	838,003	296,590	3,023	102,469	-	1,634,373
EVHS	852,006	323,332	3,023	205,574	-	1,810,039
RHS	842,174	304,556	3,023	154,069	-	1,712,833
SES	8,562	-	-	24,228	-	120,065
ALC	-	-	-	121,656	-	170,347
Totals	4,161,107	1,354,361	12,092	5,711,188	623,741	16,289,742

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

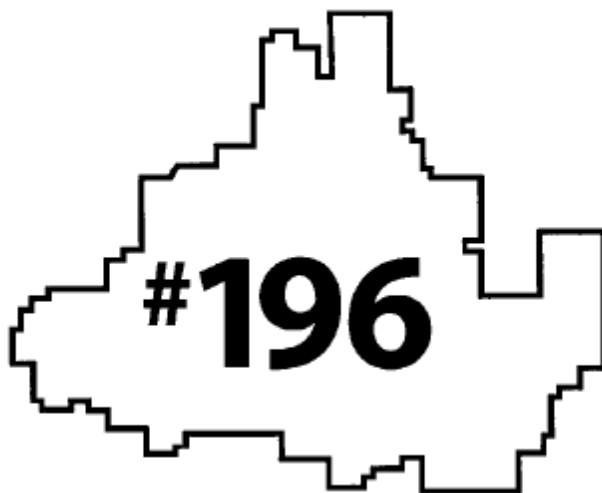
The operating capital allocations for all schools are shown below.

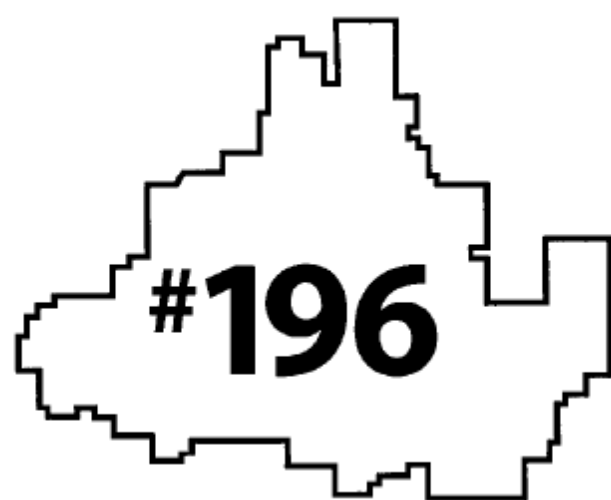
School	Enrollment				Total	WADM (1)	Allocation	Age Factor Addition	Total Allocation
	K	1-3	4-6	7-12					
CP	94	348	243	-	685	709.30	21,796	6,262	28,058
DP	128	419	266	-	813	839.60	25,799	7,413	33,212
DW	119	350	215	-	684	705.50	21,679	-	21,679
EP	105	361	224	-	690	712.40	21,891	6,290	28,181
GH	108	383	278	-	769	796.80	24,484	-	24,484
GL	120	463	331	-	914	947.10	29,103	8,362	37,465
HL	110	352	242	-	704	728.20	22,376	-	22,376
NV	68	199	157	-	424	439.70	13,511	3,882	17,393
OR	81	283	193	-	557	576.30	17,709	-	17,709
PV	143	481	290	-	914	943.00	28,977	8,326	37,303
PW	99	292	226	-	617	639.60	19,654	-	19,654
RE	120	362	244	-	726	750.40	23,058	6,625	29,683
RP	110	372	323	-	805	837.30	25,729	-	25,729
SP	115	414	293	-	822	851.30	26,159	-	26,159
SV	96	313	223	-	632	654.30	20,105	5,777	25,882
TL	74	241	144	-	459	473.40	14,547	4,180	18,727
WL	84	283	200	-	567	587.00	18,037	-	18,037
WV	82	222	131	-	435	448.10	13,769	3,956	17,725
AVHS	-	-	-	1,615	1,615	2,422.50	74,439	21,388	95,827
EHS	-	-	-	2,020	2,020	3,030.00	93,107	-	93,107
EVHS	-	-	-	2,180	2,180	3,270.00	100,481	-	100,481
RHS	-	-	-	2,095	2,095	3,142.50	96,563	27,744	124,307
SES	-	-	-	441	441	661.50	20,327	-	20,327
BHMS	-	-	303	611	914	1,249.80	38,404	-	38,404
DHMS	-	-	338	737	1,075	1,477.30	45,395	-	45,395
FRMS	-	-	370	716	1,086	1,481.00	45,509	-	45,509
RMS	-	-	421	866	1,287	1,762.10	54,146	15,557	69,703
SHMS	-	-	341	683	1,024	1,399.60	43,007	12,357	55,364
VMS	-	-	329	656	985	1,345.90	41,357	11,883	53,240
ALC	-	-	-	133	133	199.50	6,500	-	6,500
Totals	1,973	6,088	6,209	12,581	27,072	34,081.00	1,047,618	150,002	1,197,620



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.

	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim. Budget
Revenue			
State sources	247,270,824	251,452,290	257,122,707
Property taxers	79,262,313	78,410,758	85,467,759
Federal sources	12,820,914	13,980,686	14,326,624
Other	71,918,321	73,487,507	64,711,834
Total revenue	411,272,372	417,331,241	421,628,924
Expenditures			
Salaries & wages	211,765,015	216,957,236	224,719,531
Employee benefits	120,989,092	118,158,413	125,255,369
Purchased services	24,465,882	25,921,769	26,589,844
Supplies & materials	16,442,971	17,813,635	17,819,081
Capital expenditures	23,162,565	19,973,973	59,056,292
Other expenditures	4,593,194	688,328	657,574
Debt service	21,943,918	13,958,627	19,461,572
Total expenditures	423,362,637	413,471,981	473,559,263
Revenue over expenditures	(12,090,265)	3,859,260	(51,930,339)
Other financing sources (uses)			
Capital lease	4,200,000	-	-
Bond refunding payments	(2,325,000)	-	-
Proceeds from sale of bonds	-	130,312,804	-
Sale of capital assets	10,180	-	-
Transfer in	6,225,838	8,535,237	-
Transfer out	(6,225,838)	(8,535,237)	-
Total other financing sources (uses)	1,885,180	130,312,804	-
Net change in fund balances	(10,205,085)	134,172,064	(51,930,339)
Fund balances (deficits)			
Beginning of year	97,509,513	87,304,428	221,476,492
End of year	87,304,428	221,476,492	169,546,153

Note: The July 1, 2016 general fund projected fund balance as shown includes an estimated \$8.50 million better-to-budge performance. The original July 1, 2016 fund balance estimate is \$23,854,481.

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 the actual, budgeted, and projected general fund activity with revenues for the 2012-13 through 2019-20 school years reported by the source and expenditures reported by object.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget	2017-18 Projection	2018-19 Projection	2019-20 Projection
Revenues								
State Sources	222,154,331	248,498,786	244,220,251	247,979,793	253,352,024	255,023,919	259,326,120	263,850,089
Property Taxes	54,379,640	30,849,977	58,338,748	62,177,187	66,489,979	68,913,673	68,913,673	68,913,673
Federal Sources	8,178,286	7,811,310	8,318,521	8,953,866	9,284,748	8,895,452	8,895,452	8,895,452
Other	12,775,583	12,576,769	11,459,730	9,229,204	7,524,387	8,037,488	8,037,488	8,037,488
Total revenue	297,487,840	299,736,843	322,337,250	328,340,050	336,651,138	340,870,532	345,172,733	349,696,702
Expenditures								
Salaries and wages	188,018,282	194,127,469	202,126,161	207,547,945	214,928,289	221,848,503	230,118,960	238,702,781
Employee benefits	63,383,808	67,515,737	70,510,734	74,684,101	77,059,743	80,476,069	84,237,228	88,187,030
Purchased services	21,161,112	22,548,716	21,318,182	22,361,041	22,615,101	22,714,439	23,494,876	24,306,049
Supplies and materials	9,805,225	9,724,590	10,474,957	11,491,187	11,378,029	12,022,124	12,298,440	12,581,717
Capital expenditures	6,238,429	6,175,866	7,060,004	7,840,125	15,548,942	17,179,883	17,841,110	18,576,067
Other expenditures	1,704,713	626,792	753,187	667,547	637,673	703,015	717,075	731,417
Debt service	1,740,805	1,756,409	3,076,604	3,291,035	2,619,533	3,423,993	3,492,473	3,562,322
Total expenditures	292,052,373	302,475,579	315,319,828	327,882,981	344,787,310	358,368,026	372,200,162	386,647,383
Revenue over expenditures	5,435,467	(2,738,736)	7,017,422	457,069	(8,136,172)	(17,497,494)	(27,027,429)	(36,950,681)
Other financing sources (uses)								
Capital lease	-	96,569	-	-	-	-	-	-
Certificates of participation	-	137,506	-	-	-	-	-	-
Other Sources	402,372	8,143	10,180	-	-	-	-	-
Transfers in	-	105	-	-	-	-	-	-
Transfers (out)	(7,456,023)	(6,128,529)	(6,225,838)	(8,535,237)	-	-	-	-
Total other financing sources (uses)	(7,053,651)	(5,886,207)	(6,215,659)	(8,535,237)	-	-	-	-
Net change in fund balances	(1,618,183)	(8,624,943)	801,764	(8,078,168)	(8,136,172)	(17,497,494)	(27,027,429)	(36,950,681)
Fund balances								
Beginning of year	41,374,010	39,755,827	31,130,884	31,932,648	32,354,481	24,218,309	6,720,815	(20,306,614)
End of year	39,755,827	31,130,884	31,932,648	32,354,481	24,218,309	6,720,815	(20,306,614)	(57,257,295)

Note: The June 30, 2016 general fund projected fund balance as shown includes as estimated \$8.50 million better-to budget performance. The original June 30, 2016 fund balance estimate is \$23,854,481

As stated in Note 4 – Financial Philosophy, Practices and Fund Balance Management, the School Board adopted a fund balance policy requiring a minimum general fund balance of 5 percent of the annual projected operating expenditures. The resources represented by this fund balance are critical to the district's ability to maintain adequate cash flow throughout the year, to retain its programs and to cushion against the impact of unexpected costs for funding shortfalls.

Actual performances for the three prior years and projection for the current school year of this fund indicated that the district has been able to maintain a fund balance well over the 5 percent minimum requirement. This is mainly due to schools not spending all of their allocations; conservative budgeting practices for budgeting miscellaneous local revenues such as fees, admission, gifts, etc., and principals and administrators seeking ways to achieve efficiency.

Based on the latest general fund budget to actual performance analyses, the district expects that it will close the 2015-16 school year with a \$32.4 million fund balance, or \$8.50 million higher than the projected for June 30, 2016. This will bring the anticipated general fund June 30, 2017 fund balance to \$24.22 million, or 7.02 percent of projected operating expenditures.

The projection for the 2017-18 through 2019-20 school years are very preliminary, the district continues to monitor its budget to actual performance and update the projections on a regular basis. Necessary adjustments will be made to ensure that the fund balance requirement is met.

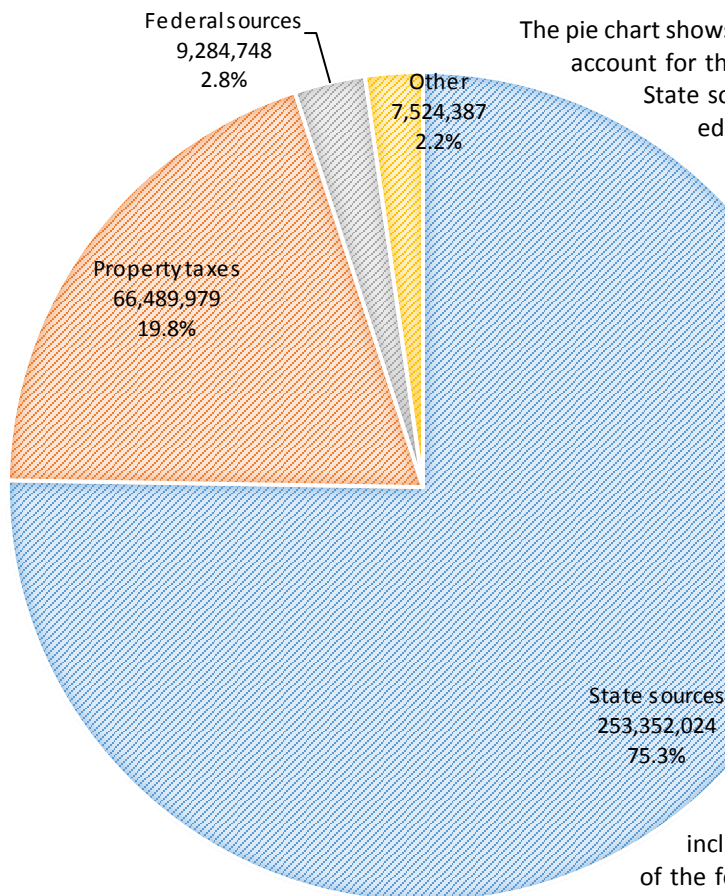
General Fund**All Sub-Accounts (continued)**

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

	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Actual	Actual	Final Budget	Prelim Budget
Revenues					
State Sources	222,154,331	248,498,786	244,220,251	247,979,793	253,352,024
Property Taxes	54,379,640	30,849,977	58,338,748	62,177,187	66,489,979
Federal Sources	8,178,286	7,811,310	8,318,521	8,953,866	9,284,748
Other	12,775,583	12,576,769	11,459,730	9,229,204	7,524,387
Total revenue	297,487,840	299,736,843	322,337,250	328,340,050	336,651,138

The 2016-17 general fund revenue budget totaled \$336.65 million. This is \$8,311,088 or 2.53 percent more than the estimate for the current fiscal year. The primary reasons for this increase are:

- 1) A projected net increase of \$4.31 million in property tax revenue. This increase is mainly due to the passage of a 10-year, \$5.0 million per year capital project levy in November 2015.
- 2) A projected \$4.24 million increase in basic general education aid. This increase is due to a \$119 per pupil unit formula allowance increase and an increase of 110 adjusted pupil units used to calculate basic general education aid.
- 3) A projected increase of \$1.77 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.
- 4) A projected increase of \$0.41 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 2016-17 projected general fund revenues. State sources account for the largest share of general fund revenues, at 75.26 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. Property taxes, at 19.76 percent, 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)

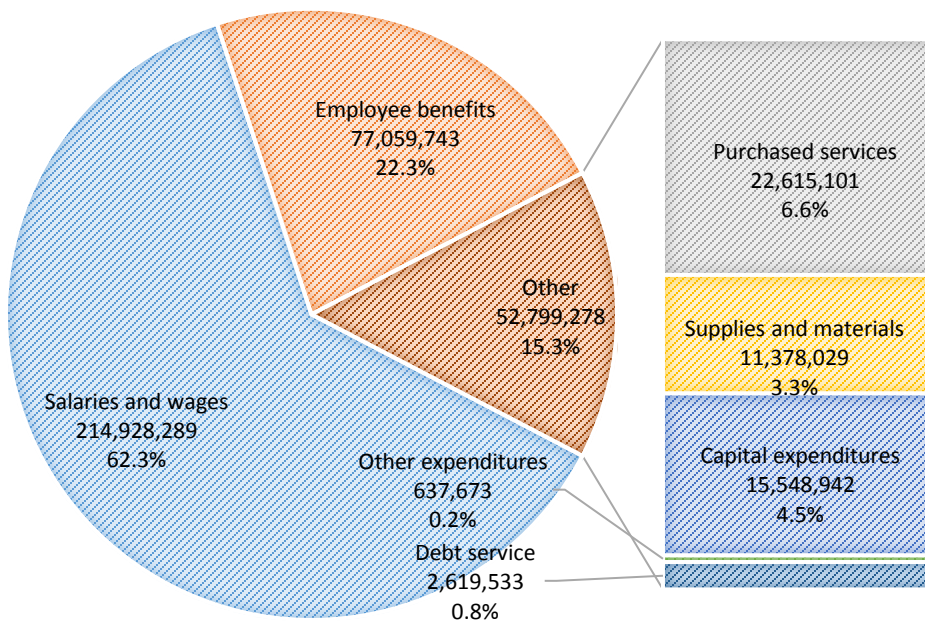
Expenditures – Below is a summary of the general fund expenditures by object:

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures					
Salaries and wages	188,018,282	194,127,469	202,126,161	207,547,945	214,928,289
Employee benefits	63,383,808	67,515,737	70,510,734	74,684,101	77,059,743
Purchased services	21,161,112	22,548,716	21,318,182	22,361,041	22,615,101
Supplies and materials	9,805,225	9,724,590	10,474,957	11,491,187	11,378,029
Capital expenditures	6,238,429	6,175,866	7,060,004	7,840,125	15,548,942
Other expenditures	1,704,713	626,792	753,187	667,547	637,673
Debt service	1,740,805	1,756,409	3,076,604	3,291,035	2,619,533
Total expenditures	292,052,373	302,475,579	315,319,828	327,882,981	344,787,310

The 2016-17 general fund expenditure budget totaled \$344.79 million. This is \$16.90 million or 5.15 percent more than the estimate for the current fiscal year. The two main reasons for this increase are:

- 1) An increase of \$9.76 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 8, 2016, additional 24.50 FTEs of classroom teachers, specialist and special education teachers and 6.25 FTEs of technology support staff, funded by the capital project levy, to support the district's mobile learning device initiative.
- 2) An increase of \$7.71 million in the budgets for capital expenditures. The increase is chiefly due to the addition of a new program (Long-Term Facilities Maintenance (LTFM)) to support facilities maintenance needs for school districts. LTFM is a per pupil, formula-driven source that replaces health and safety, alternative facilities and deferred maintenance revenues. Up through the 2015-16 school year, the district's alternative facilities maintenance expenditures are reported under the capital projects building construction fund.

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 2016-17 school year, close to 85 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 6.6 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 and LTFM projects total \$15.55 million, or 4.5 percent of the total budget.



Special Revenue Funds

All Sub-Accounts Combined

Fund Overview – The special revenue funds consists of two separate funds. They are: 1) food service special revenue fund, and 2) the community service fund. Detailed financial information for these two special revenue funds can be found in the pages immediately following this summary page.

The following schedule shows the combined actual, budgeted and projected activities of the food service and community service special revenue funds for 2012-13 through 2019-20 school years, with revenues reported by the source and expenditures reported by object.

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Final Budget	Prelim Budget	Projection	Projection	Projection
Revenues								
Other	12,067,695	12,362,391	9,866,669	9,970,482	9,894,056	9,924,728	9,955,494	9,986,356
Federal sources	4,111,522	4,312,000	4,502,392	5,026,820	5,041,876	5,306,070	5,584,108	5,876,716
State sources	2,557,992	3,441,989	3,047,018	3,468,379	3,766,565	3,804,231	3,842,273	3,880,696
Property taxes	1,661,685	856,143	1,683,323	1,671,169	1,659,951	1,660,000	1,660,000	1,660,000
Total revenue	20,398,894	20,972,523	19,099,402	20,136,850	20,362,448	20,695,029	21,041,876	21,403,768
Expenditures								
Salaries and wages	8,666,571	8,745,585	8,822,249	8,856,636	9,302,847	9,469,368	9,638,870	9,811,405
Employee benefits	2,565,737	2,614,362	2,673,908	2,866,375	2,962,479	3,071,202	3,183,915	3,300,765
Purchased services	3,548,062	3,710,353	1,619,326	1,731,837	1,842,243	1,879,088	1,916,670	1,955,003
Supplies and materials	5,591,863	5,900,100	5,955,878	6,322,448	6,441,052	6,569,873	6,701,271	6,835,296
Capital expenditures	191,156	171,363	424,569	655,990	400,700	368,775	368,775	368,775
Other expenditures	17,179	17,138	14,672	19,781	18,901	20,000	20,000	20,000
Total expenditures	20,580,568	21,158,901	19,510,602	20,453,067	20,968,222	21,378,306	21,829,500	22,291,244
Revenue over expenditures	(181,674)	(186,378)	(411,200)	(316,217)	(605,774)	(683,277)	(787,624)	(887,476)
Other financing sources (uses)								
Other Sources	2,154	-	-	-	-	-	-	-
Transfers in	111,605	107,854	5,785	-	-	-	-	-
Total other financing sources (uses)	113,759	107,854	5,785	-	-	-	-	-
Net change in fund balances	(67,915)	(78,524)	(405,415)	(316,217)	(605,774)	(683,277)	(787,624)	(887,476)
Fund balances								
Beginning of year	3,910,427	3,842,512	3,763,988	3,358,573	3,042,356	2,436,582	1,753,305	965,680
End of year	3,842,512	3,763,988	3,358,573	3,042,356	2,436,582	1,753,305	965,680	78,204

The district's two special revenue funds (food service and community service) are used to report revenues and expenditures specifically specified in Minnesota Statutes. Both funds have a long history of self-sustaining.

The combined fund balance for the food service and community service fund has been declining. The actual and projected fund balance decrease can be totally attributable to the food service special revenue fund. The main reasons for the decrease are 1) increases in food and milk costs, and 2) 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 United States Department of Agriculture (USDA) puts additional pressure on the food service special revenue fund's ability to maintain a healthy fund balance. The district will continue to monitor the budget to actual performance of this fund, look for ways to streamline the operation to achieve higher level of efficiency. See page 58 for food service special revenue fund actual and projected fund balances for 2012-13 through 2016-17 school years.

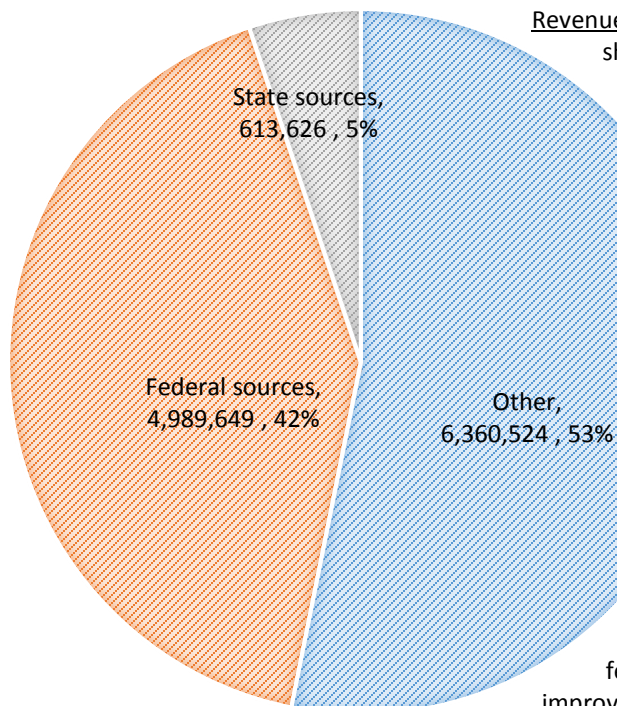
Similar to the food service special revenue fund, the community service special revenue fund is also self-sustaining. Unlike the food service special revenue fund, the fund balance for the community service special revenue fund remain rather stable through the years. This is likely due to the partnerships with local business to enhance and broaden our adult and youth enrichment program offerings which allows the program to be self-support without use of fund balance. See page 60 for community service special revenue fund actual and projected fund balances for 2012-13 through 2016-17 school years.

Special Revenue Funds

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Revenues					
Other	6,548,851	6,521,967	6,381,914	6,502,968	6,360,524
Federal sources	3,984,706	4,215,285	4,406,814	4,974,593	4,989,649
State sources	398,037	405,390	581,450	634,724	613,626
Total revenue	10,931,595	11,142,642	11,370,177	12,112,285	11,963,799
Expenditures					
Salaries and wages	3,952,881	4,041,569	4,104,946	3,994,438	4,191,950
Employee benefits	1,098,092	1,228,400	1,260,302	1,348,469	1,429,662
Purchased services	436,610	450,249	555,959	603,783	618,035
Supplies and materials	5,206,884	5,520,898	5,577,771	5,896,092	6,006,797
Capital expenditures	150,934	153,687	278,059	600,000	350,000
Other expenditures	13,387	12,240	10,985	14,500	14,000
Total expenditures	10,858,789	11,407,043	11,788,021	12,457,282	12,610,444
Revenue over expenditures	72,806	(264,402)	(417,844)	(344,997)	(646,645)
Other financing sources (uses)					
Other Sources	2,154	-	-	-	-
Net change in fund balances	74,960	(264,402)	(417,844)	(344,997)	(646,645)
Fund balances					
Beginning of year	2,565,805	2,640,765	2,376,363	1,958,519	1,613,522
End of year	2,640,765	2,376,363	1,958,519	1,613,522	966,877

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

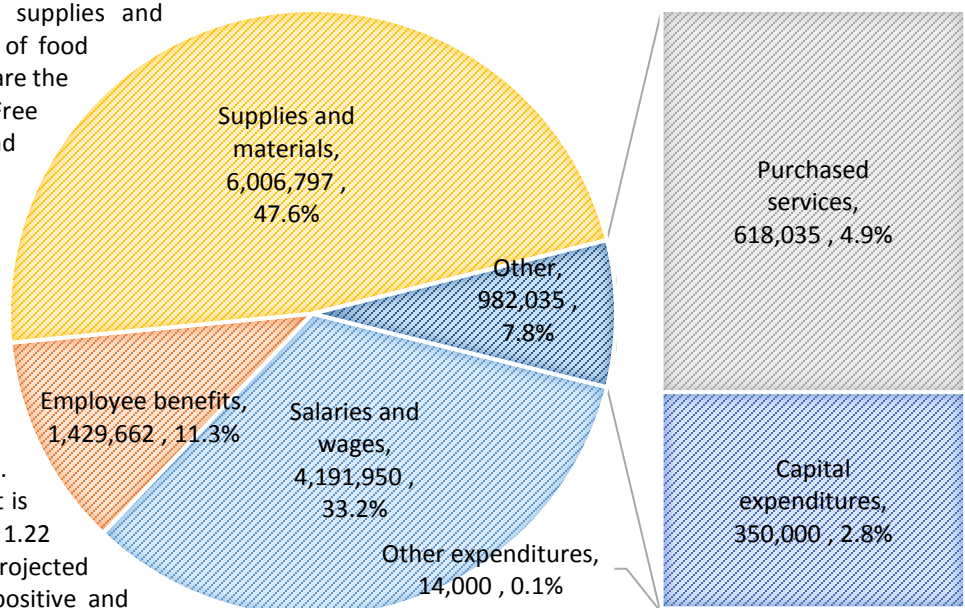
Revenues – At 53 percent of the budget, other revenues represent the largest share of revenues in the food service special revenue fund. A majority of this source of the revenue comes from meal and a la carte food sales. Federal sources, at 42 percent, represent the second largest share of revenue budget. The district receives reimbursement from the federal government for meals served to students who qualify for meal assistance. At 5 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 2016-17 school year, the School Board approved a 10 cent per breakfast and lunch price increase for grade K-12 students and adults. Milk prices will remain unchanged from the 2015-16 school year. Price increases are driven by a federal mandate to

2016-17 Paid Meal Prices		
	Breakfast	Lunch
Elementary Schools	1.55	2.50
Middle Schools	1.60	2.55
High Schools	1.60	2.65
Adults	2.05	3.70
Milk (all)	0.40	0.40

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 level of financial support for meals served to all students. The table above shows district prices for lunch and breakfast for the 2016-17 school year. The 2016-17 food service fund revenue budget is \$11.96 million, a decrease of \$148,484 over the 2015-16 final budget. The main reason for the decrease is a projected net decrease of \$142,444 in sales to students and adults as a result of the 10-cent lunch price increase approved by the School Board in May 2016.

Expenses – At approximately 48 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 2016-17 food service expenditure budget is \$12.61 million, an increase of \$153,162, or 1.22 percent over the 2015-16 final budget. The projected increase is a result of many factors, both positive and negative. However, the main reason is projected increases in salary and benefits based on School Board approved contracts or budget planning guidelines reviewed by the School Board on February 8, 2016.

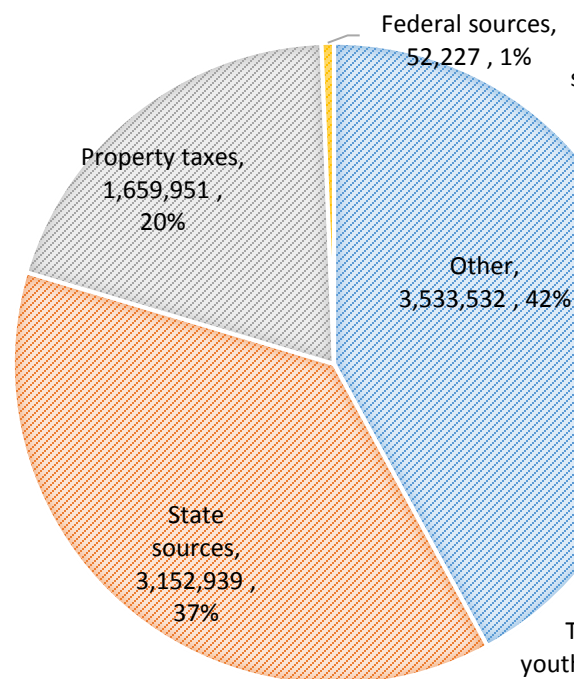


Special Revenue Fund Community Service Fund

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Revenues					
Other	5,518,844	5,840,424	3,484,755	3,467,514	3,533,532
State sources	2,159,955	3,036,599	2,465,568	2,833,655	3,152,939
Property taxes	1,661,685	856,143	1,683,323	1,671,169	1,659,951
Federal sources	126,816	96,715	95,578	52,227	52,227
Total revenue	9,467,300	9,829,881	7,729,224	8,024,565	8,398,649
Expenditures					
Salaries and wages	4,713,690	4,704,016	4,717,303	4,862,198	5,110,897
Employee benefits	1,467,645	1,385,962	1,413,606	1,517,906	1,532,817
Purchased services	3,111,452	3,260,104	1,063,367	1,128,054	1,224,208
Supplies and materials	384,979	379,202	378,107	426,356	434,255
Capital expenditures	40,222	17,676	145,510	55,990	50,700
Other expenditures	3,792	4,898	3,687	5,281	4,901
Total expenditures	9,721,780	9,751,859	7,721,580	7,995,785	8,357,778
Revenue over expenditures	(254,481)	78,022	7,644	28,780	40,871
Other financing sources (uses)					
Transfers in	111,605	107,854	5,785	-	-
Net change in fund balances	(142,876)	185,877	13,429	28,780	40,871
Fund balances					
Beginning of year	1,344,624	1,201,748	1,387,625	1,401,054	1,429,834
End of year	1,201,748	1,387,625	1,401,054	1,429,834	1,470,705

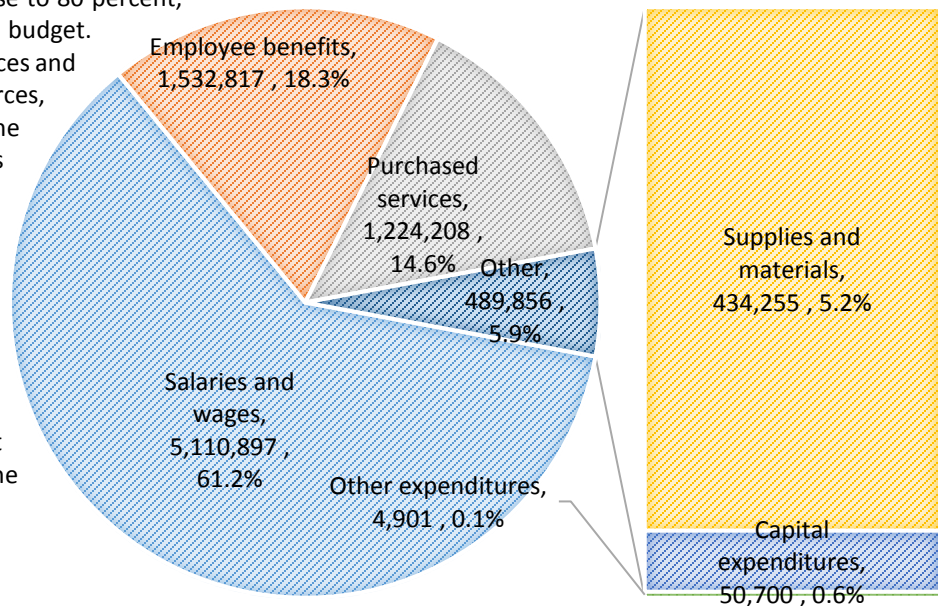
Special Revenue Fund Community Service Fund (continued)



Revenues – Similar to the food service special revenue fund, other revenues, at 42 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 38 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 2016-17 school year, property tax revenue is projected to be \$1.66 million, or 20 percent of the revenue budget. The 2016-17 community service fund revenue budget is \$8.40 million; an increase of \$374,084, or 4.66 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 2016-17 projections for state aids and property tax levy revenue show a net increase of \$308,066 when compared to the current school year. Close to 90 percent of the increase is due an increase in the funding formula for the School Readiness program. The remainder is tied to projected increase in fees and tuition from additional youth program offerings.

Expenses – Salaries and benefits represents close to 80 percent, and accounts for the largest portion of the budget. Purchased services, including utilities, legal services and other contracted work provided by outside sources, account for approximately 15 percent of the budget. The budgets 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 2016-17 community service fund expenditure budget totaled \$8.36 million, a net increase of \$361,993, or 4.53 percent over the 2015-16 final budget.



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

- 1) A net increase of \$263,610 in the budgets for salary and benefits to reflect School Board approved contracts or budget planning guidelines reviewed by the School Board in February 2016 and additional teachers and non-licensed specialists to support additional program offerings.
- 2) A net increase of \$96,154 in the budgets for purchased services as a result of additional program offerings.

Capital Projects

Building Construction Fund

Fund Overview – Up through 2015-16 school year, 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 and state-approved alternative facility projects supported by property tax levy. Effective July 1, 2016, alternative facility projects will be supported by the newly created long-term facilities maintenance (LTFM) program. The revenues and expenditures for LTFM projects must be reported in the general fund if they are supported by local property taxes. LTFM projects revenues and expenditures must be reported in the capital projects building construction fund if they are funded by bond proceeds. Since the district levied for its 2016-17 LTFM projects, they are reported in the district's general fund.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Revenues					
Other	16,520	73,045	28,339	250,000	641,173
Expenditures					
Salaries and wages	78,647	81,776	83,120	84,655	-
Employee benefits	36,512	37,655	38,737	40,052	-
Purchased services	462,667	2,005,487	1,440,089	1,743,091	2,045,000
Supplies and materials	3,235	2,386	12,137	-	-
Capital expenditures	5,428,750	11,089,446	17,030,707	8,416,942	40,718,523
Other expenditures	-	125	125	-	-
Total expenditures	6,009,811	13,216,875	18,604,915	10,284,740	42,763,523
Revenue over expenditures	(5,993,291)	(13,143,830)	(18,576,576)	(10,034,740)	(42,122,350)
Other financing sources (uses)					
Debt issuances	-	-	-	130,062,804	-
Capital lease	-	-	4,200,000	-	-
Certificates of participation	-	13,758,019	-	-	-
Other Sources	-	-	-	-	-
Transfers in	6,637,900	6,020,675	6,220,053	8,535,237	-
Transfers (out)	-	(105)	-	-	-
Total other financing sources (uses)	6,637,900	19,778,589	10,420,053	138,598,041	-
Net change in fund balances	644,609	6,634,759	(8,156,523)	128,563,301	(42,122,350)
Fund balances					
Beginning of year	873,370	1,517,979	8,152,738	(3,785)	128,559,516
End of year	1,517,979	8,152,738	(3,785)	128,559,516	86,437,166

On November 3, 2015, district residents approved a referendum question for \$180 million in capital improvements and technology funding. The question was approved by a more than 2-to-1 margin, 69 percent yes to 31 percent no. The approved referendum provides the district with \$130 million in bonding authority to make safety and security improvements at all schools, provide a new elementary school, and upgrades to technology infrastructure districtwide. The referendum questions also include a capital project levy that will provide approximately \$5 million per year for 10 years to increase access to technology for all students and maintain that access over the life of the levy.

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

To comply with state reporting requirements, proceeds from the February 2016 \$130 million bond sales were budgeted and reported as FY 2015-16 revenue in this capital projects building construction fund. The 2016-17 revenue budget includes the district estimate for investment earnings from the bond proceeds. The \$5.0 million per year for 10 years capital project levy revenue and expenditure are included in the district's general fund.

The 2016-17 capital projects building construction fund expenditure budget is \$42.76. This is \$32.48 million more than the updated projection for the 2015-16 school year. This expenditure budget will be used to fund the first phase construction of a new elementary school, safety and security projects and infrastructure upgrades and mobile learning devices to support learning.

As stated above, effective July 1, 2016, revenues and expenditures for the alternative facilities projects, replaced by LTFM, are reported in the district's general fund.

The drastic fund balance changes in the capital projects building construction fund can be attributable the elimination of the alternative facilities revenue and expenditure and replacing it with a newly created LTFM program. Funding for these projects are supported by levy and the district is required to report LTFM activities in its general fund. In addition, as mention above, the increase in fund balance from 2014-15 to 2015-16 is a direct result of the passage of a \$130 million building bond referendum and the sale of the 2016A bonds in February 2016. The fund balance for this fund will decline as the district spends down the proceeds to complete all projects by February 2019.

Debt Service Funds

All Sub-Accounts Combined

Fund Overview – The district maintains two separate debt service funds. They are: 1) regular debt service, and 2) other post-employment (OPEB) debt service fund.

Funding for debt service is controlled in accordance with each outstanding debt issue's financing schedule. The resources of the debt service funds are dedicated to the payment of outstanding debt obligations of the district.

In spring 2008, the Minnesota Legislature enacted Minnesota Statutes Section 471.6175 which authorized a Minnesota political subdivision that has created an actuarial liability to pay other post-employment benefits (OPEB) to employees to establish a trust to pay those benefits and to finance those other post-employment benefits in advance.

The School Board awarded the sale of \$37.44 million general obligation taxable OPEB bonds in January 2009. The annual principal and interest payments for these bonds are funded by the OPEB debt service levy. The district's OPEB debt service fund was established in January 2009 to account for other post-employment benefits debt service payments.

The following schedule shows the actual, budgeted and projected activities of the regular debt service and OPEB debt service funds for 2012-13 through 2019-20 school years, with revenues reported by the source and expenditures reported by object.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget	2017-18 Projection	2018-19 Projection	2019-20 Projection
Revenues								
State Sources	3,502	3,137	3,553	4,118	4,118	4,200	4,300	4,400
Property Taxes	19,493,503	18,606,556	19,240,242	14,562,402	17,317,829	29,746,888	29,816,923	17,956,228
Other	86,670	69,110	25,897	31,000	11,000	10,000	10,000	10,000
Total revenue	19,583,675	18,678,803	19,269,692	14,597,520	17,332,947	29,761,088	29,831,223	17,970,628
Expenditures								
Principal	15,530,000	15,080,000	15,605,000	10,870,000	12,460,000	20,550,000	21,595,000	11,330,000
Interest	4,816,939	4,475,508	3,778,274	2,847,508	6,759,166	7,783,370	6,802,070	5,771,170
Fiscal charges and other	152,101	46,261	7,325	11,000	11,000	11,000	11,000	10,000
Total expenditures	20,499,040	19,601,769	19,390,599	13,728,508	19,230,166	28,344,370	28,408,070	17,111,170
Revenue over expenditures	(915,365)	(922,966)	(120,907)	869,012	(1,897,219)	1,416,718	1,423,153	859,458
Other financing sources (uses)								
Debt issuances	12,911,026	2,370,408	-	-	-	-	-	-
Debt refunding payments	-	(26,850,000)	(2,325,000)	-	-	-	-	-
Total other financing sources (uses)	12,911,026	(24,479,592)	(2,325,000)	-	-	-	-	-
Net change in fund balances	11,995,661	(25,402,558)	(2,445,907)	869,012	(1,897,219)	1,416,718	1,423,153	859,458
Fund balances								
Beginning of year	32,238,524	44,234,185	18,831,627	16,385,720	17,254,732	15,357,513	16,774,231	18,197,384
End of year	44,234,185	18,831,627	16,385,720	17,254,732	15,357,513	16,774,231	18,197,384	19,056,842

Revenues and expenditures for the district's debt service funds are directly tied to the district's bond principal and interest payments. Almost all debt service revenue comes from property tax levy. School districts are required to certify their debt service needs to the Minnesota Department of Education (MDE) annually in July, and are allowed to request an additional five percent of the total request to cover potential tax delinquencies. This is the main reason for school districts to have a fund balance in their debt service funds. MDE reviews school districts' debt service fund balances annually and, as need, make adjustments to reduce the districts' fund balances. This allows the debt service fund balances to remain relatively stable.

The debt service fund balance fluctuations in 2012-13 and 2013-14 school years are chiefly due to the issuance of two refunding bonds at lower borrowing costs to replace two existing bond issues that have refunding options. Proceeds from the refunding issues were placed with escrow agents and were used when the old bonds were recalled. Refunding bond activities are reported in the regular debt service fund.

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Revenues					
State Sources	2,962	2,714	3,082	1,300	1,300
Property Taxes	16,489,751	16,098,739	16,692,852	4,598,437	7,319,311
Other	84,781	68,409	25,286	30,000	10,000
Total revenue	16,577,494	16,169,862	16,721,220	4,629,737	7,330,611
Expenditures					
Principal	14,235,000	14,250,000	14,745,000	2,935,000	4,130,000
Interest	3,108,901	2,806,320	2,142,286	1,245,920	5,494,816
Fiscal charges and other	151,651	45,811	6,875	10,000	10,000
Total expenditures	17,495,552	17,102,131	16,894,161	4,190,920	9,634,816
Revenue over expenditures	(918,058)	(932,269)	(172,942)	438,817	(2,304,205)
Other financing sources (uses)					
Debt issuances	12,911,026	2,370,408	-	-	-
Debt refunding payments	-	(26,850,000)	(2,325,000)	-	-
Total other financing sources (uses)	12,911,026	(24,479,592)	(2,325,000)	-	-
Net change in fund balances	11,992,968	(25,411,860)	(2,497,942)	438,817	(2,304,205)
Fund balances					
Beginning of year	31,764,204	43,757,172	18,345,312	15,847,370	16,286,187
End of year	43,757,172	18,345,312	15,847,370	16,286,187	13,981,982

Revenues for the regular debt service fund are directly tied to the district's bond principal and interest payment needs. Our revenue projection for the 2016-17 school year is \$7.33 million. Close to 100 percent of the projected revenue come from property tax levy; only a very small percentage comes from the state in the form of homestead and agricultural market value credits.

Similar to the regular debt service fund revenues, our regular debt service fund expenditure projection for the 2016-17 school year is \$9.63 million. Similar to the revenues projection, this projection is directly tied to the district's bond principal and interest payments. The \$5.44 million increase over the current year projection is mainly due to the principal and interest payments for the Series 2016A bond issue.

The table below shows 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-of this document.

Issue	Type	Issue Date	Interest Rate (%)	Issue Amount	Final Maturity	Principal Outstanding	Due in One Year
2012C Refunding	Bond	06/07/12	3.00-4.50	24,210,000	02/01/25	19,825,000	1,745,000
2013A Refunding	Bond	06/15/13	2.00-3.00	12,100,000	02/01/25	11,295,000	1,015,000
2014A Refunding	Bond	06/04/14	3.00	2,230,000	02/01/20	1,540,000	370,000
2016A School Building Bonds	Bond	02/16/16	1.00-5.00	112,150,000	02/01/30	112,150,000	1,000,000

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Revenues					
State Sources	540	423	471	2,818	2,818
Property Taxes	3,003,752	2,507,817	2,547,390	9,963,965	9,998,518
Other	1,889	701	611	1,000	1,000
Total revenue	3,006,182	2,508,940	2,548,471	9,967,783	10,002,336
Expenditures					
Principal	1,295,000	830,000	860,000	7,935,000	8,330,000
Interest	1,708,038	1,669,188	1,635,988	1,601,588	1,264,350
Fiscal charges and other	450	450	450	1,000	1,000
Total expenditures	3,003,488	2,499,638	2,496,438	9,537,588	9,595,350
Net change in fund balances	2,694	9,303	52,034	430,195	406,986
Fund balances					
Beginning of year	474,320	477,014	486,317	538,351	968,546
End of year	477,014	486,317	538,351	968,546	1,375,532

The significant increase in the principal payments is the result of a scheduled increase in the debt service schedule when the bond was 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	26,120,000	8,330,000

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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Revenues					
Other					
GASB #16	717,424	988,038	1,477,202	475,000	475,000
OPEB Revocable Trust	6,131,959	8,741,750	2,121,068	1,730,000	1,730,000
Self-Insured Dental Plan	331,921	283,743	293,560	310,000	315,000
Self-Insured Health Plan	36,788,832	40,847,947	42,131,820	43,120,000	44,000,000
Total revenue	43,970,136	50,861,477	46,023,650	45,635,000	46,520,000
Expenditures					
Salaries and wages					
GASB #16	1,478,662	951,132	711,440	450,000	450,000
Employee Benefits					
OPEB Revocable Trust	5,505,012	5,462,592	5,688,650	880,000	880,000
Self-Insured Dental Plan	278,842	313,130	326,845	325,000	310,000
Self-Insured Health Plan	32,968,260	36,241,201	41,746,751	39,360,000	44,033,250
Total expenditures	40,230,775	42,968,054	48,473,686	41,015,000	45,673,250
Revenue over expenditures	3,739,361	7,893,423	(2,450,036)	4,620,000	846,750
Other financing sources (uses)					
Transfers in					
Self-Insured Health Plan	706,518	-	-	-	-
Net change in fund balances	4,445,879	7,893,423	(2,450,036)	4,620,000	846,750
Fund balances					
Beginning of year	25,661,620	30,107,499	38,000,922	35,550,886	40,170,886
End of year	30,107,499	38,000,922	35,550,886	40,170,886	41,017,636

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.

GASB #16	(4,058,835)	(4,021,929)	(3,256,167)	(3,231,167)	(3,206,167)
OPEB Revocable Trust	29,530,308	32,809,467	29,241,883	30,091,883	30,941,883
Self-Insured Dental Plan	108,935	79,548	46,263	31,263	36,263
Self-Insured Health Plan	4,527,091	9,133,836	9,518,906	13,278,907	13,245,657
Total Fund Balance	30,107,499	38,000,922	35,550,885	40,170,886	41,017,636

Proprietary Funds**Internal Service 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 2016-17 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 2016-17 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 2016-17 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. The 2016-17 projected revenue is \$315,000 and the projected expenditure is \$310,000.

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 2016-17 school year total \$44.00 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 2016-17 school year are estimated to be \$44.03 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 \$49.25 million for the 2016-17 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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Revenues					
Other	76,721	83,772	64,862	86,584	121,218
Expenditures					
Salaries and wages	27,653	30,644	22,045	18,000	38,395
Employee benefits	4,078	4,588	3,468	2,885	9,897
Purchased services	53,243	60,558	88,284	85,800	87,500
Supplies and materials	-	-	-	-	-
Capital expenditures	-	-	-	-	-
Other expenditures	-	-	-	-	-
Total expenditures	<u>84,975</u>	<u>95,790</u>	<u>113,797</u>	<u>106,685</u>	<u>135,792</u>
Net change in fund balances	(8,255)	(12,018)	(48,936)	(20,101)	(14,574)
Fund balances					
Beginning of year	<u>160,488</u>	<u>152,233</u>	<u>140,215</u>	<u>91,279</u>	<u>71,178</u>
End of year	<u>152,233</u>	<u>140,215</u>	<u>91,279</u>	<u>71,178</u>	<u>56,604</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.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Revenues					
Other	1,557,304	1,504,185	1,547,985	-	-
Expenditures					
Other expenditures	1,782,094	1,421,979	1,500,210	1,000	1,000
Total expenditures	1,782,094	1,421,979	1,500,210	1,000	1,000
Net change in fund balances	(224,790)	82,206	47,775	(1,000)	(1,000)
Fund balances					
Beginning of year	582,347	357,557	439,763	487,537	486,537
End of year	357,557	439,763	487,537	486,537	485,537

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

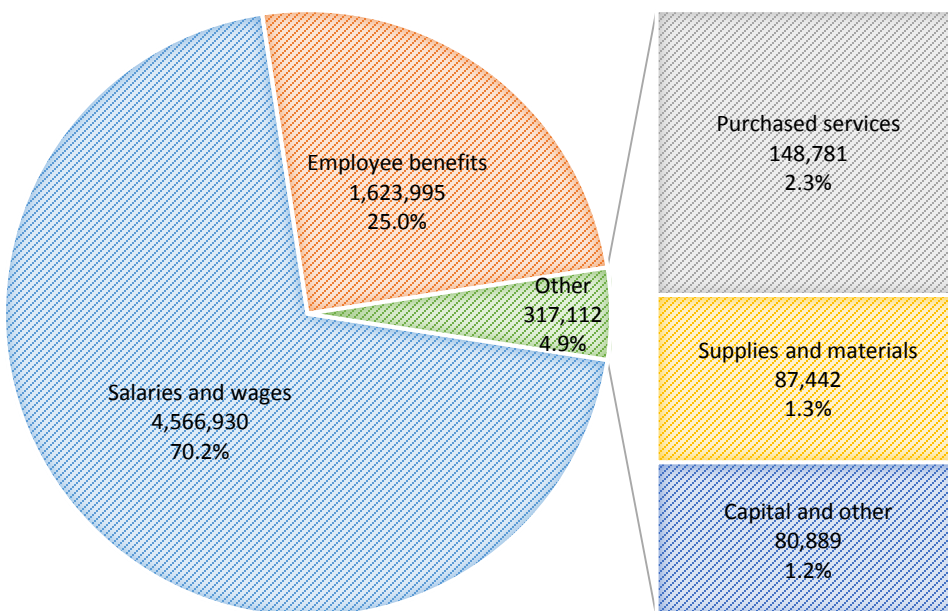
Principal: John Garcia
Phone: 952-431-8360

Cedar Park's enrollment remains relatively stable for the past 5 year. Actual October 1, 2015 student count for the 2015-16 school year was 697. Projection for 2016-17 school year is 685. As the school's enrollment remains stable, the percentage of students eligible for free or reduced-price school meals has remained consistent over the same time period, at approximately 47 percent of the student population. The projection for the 2016-17 school year is 45 percent. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	134	117	121	110	100	94
1	124	130	120	127	112	105
2	100	123	126	123	127	114
3	103	104	123	123	121	129
4	106	108	106	121	119	123
5	104	107	110	104	118	120
Total	671	689	706	708	697	685

F/R	47.7%	46.6%	49.3%	47.9%	46.8%	45.0%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	4,241,935	4,352,310	4,407,507	4,742,497	4,676,727	4,566,930
Employee benefits	1,379,218	1,439,899	1,537,880	1,680,012	1,664,245	1,623,995
Purchased services	187,812	205,580	197,413	217,208	175,594	148,781
Supplies and materials	133,710	132,935	112,823	110,075	86,477	87,442
Capital expenditures	58,485	34,407	51,874	83,295	100,573	80,889
Other expenditures	8,898	10,671	6,582	16,126	6,500	-
Total expenditures	6,010,058	6,175,801	6,314,078	6,849,212	6,710,116	6,508,037
Total students	671	689	706	708	697	685
Spending per student	8,957	8,963	8,943	9,674	9,627	9,501



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits continue to be the largest cost drivers, accounting for 95.2 percent of the total expenditure budget at the school. Purchased services, at 2.3 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. The budget for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources, and office supplies totaled \$87,442, or 1.3 percent of the total budget. The remaining 1.2 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

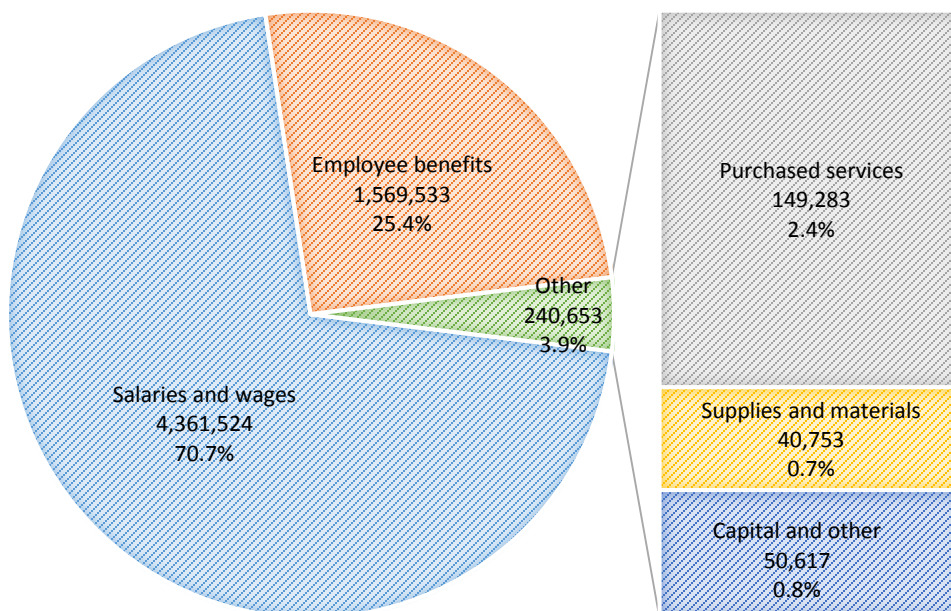
Principal: Miles Haugen
Phone: 651-683-6801

Deerwood's enrollment has increased from 539 students on October 1, 2011, to 643 on October 1, 2015. The projected student count for the 2016-17 school year is 655. This is an increase of approximately 22 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 percentage for the 2016-17 school year is projected to be 22.4 percent. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	74	97	78	105	124	117
1	105	91	76	91	104	129
2	90	102	95	103	99	106
3	104	91	99	96	99	100
4	90	111	93	113	101	101
5	76	91	100	97	116	102
Total	539	583	561	605	643	655

F/R	21.7%	19.9%	21.3%	20.3%	22.8%	22.4%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	3,094,298	3,541,369	3,708,006	4,107,615	4,276,943	4,361,524
Employee benefits	970,857	1,131,340	1,276,892	1,464,088	1,594,726	1,569,533
Purchased services	141,397	142,456	148,111	145,720	147,818	149,283
Supplies and materials	85,133	80,181	57,415	70,120	62,620	40,753
Capital expenditures	118,104	66,463	35,956	45,061	37,231	50,617
Other expenditures	1,140	2,709	455	1,069	1,000	-
Total expenditures	4,410,928	4,964,518	5,226,835	5,833,673	6,120,338	6,171,710
Total students	539	583	561	605	643	655
Spending per student	8,184	8,515	9,317	9,642	9,518	9,422



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits continue to be the largest cost drivers, accounting for 96.1 percent of the total expenditures 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. The budgets for supplies and materials represent 0.7 percent of the budget. These expenses include classroom and instructional supplies, textbooks and workbooks, media resources and 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.

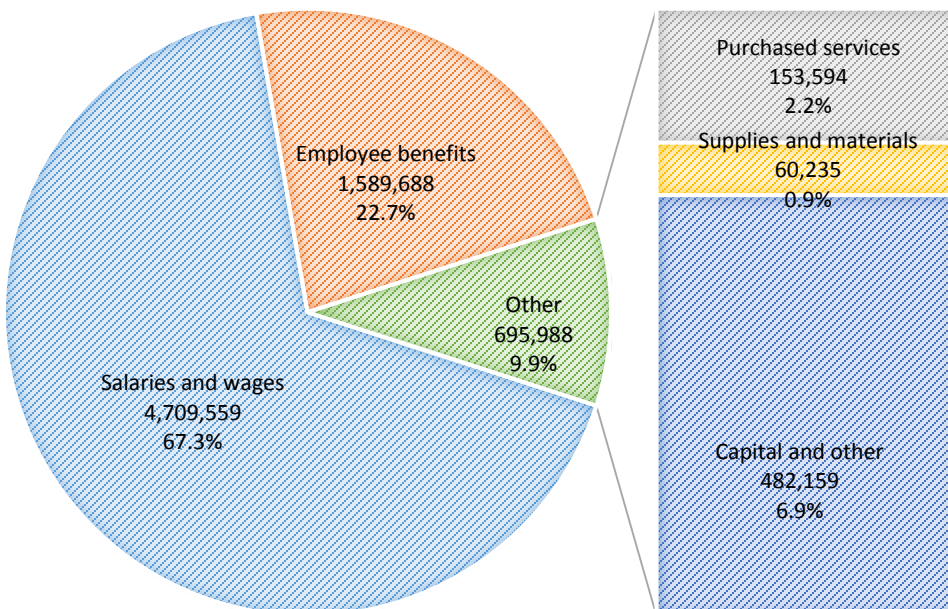
Diamond Path Elementary School of International Studies
14455 Diamond Path West, Apple Valley, MN 55124

Principal: Lynn Hernandez
Phone: 952-423-7695

Diamond Path's enrollment increased from 743 students on October 1, 2011, to 805 on October 1, 2015. The projected student count for the 2016-17 school year is 813 students. This is an increase of 9.4 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. The percentage for the 2016-17 school year is projected to be 21.7 percent. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	114	106	118	127	126	128
1	119	121	124	131	139	142
2	121	124	122	123	133	142
3	133	121	127	119	130	135
4	136	138	122	132	133	132
5	120	144	134	123	134	134
Total	743	754	747	755	805	813
F/R	19.3%	17.7%	19.8%	18.9%	20.8%	21.7%

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	4,120,610	4,323,827	4,261,534	4,290,313	4,336,340	4,709,559
Employee benefits	1,314,081	1,520,548	1,528,332	1,579,194	1,523,367	1,589,688
Purchased services	135,492	142,997	150,583	145,143	151,041	153,594
Supplies and materials	83,848	80,344	94,431	63,138	84,257	60,235
Capital expenditures	63,247	32,462	97,883	52,439	44,823	479,759
Other expenditures	1,934	1,387	5,291	1,429	3,600	2,400
Total expenditures	5,719,212	6,101,565	6,138,054	6,131,655	6,143,428	6,995,235
Total students	743	754	747	755	805	813
Spending per student	7,697	8,092	8,217	8,121	7,632	8,604



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and benefits continue to be the largest cost drivers, accounting for 90.0 percent of the total expenditures budget at the school. Purchased services, at 2.2 percent, make up the third largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Close to 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 of Leadership, Engineering & Technology
14100 County Road 11, Burnsville, MN 55337

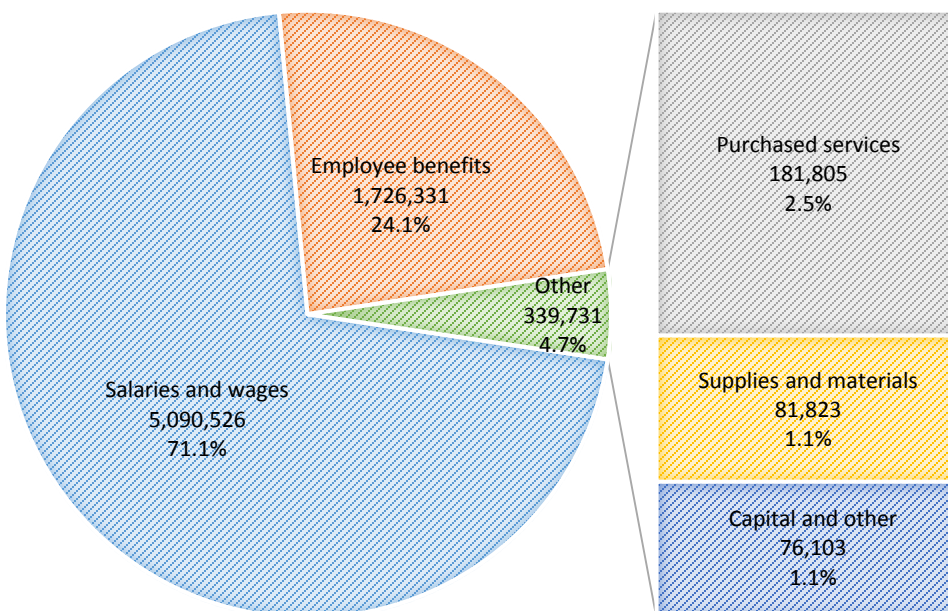
Principal: Pam Haldeman
Phone: 952-431-8390

Echo Park's enrollment declined from 706 students on October 1, 2011 to 631 on October 1, 2014. Since that time, the school's enrollment has been on the rise. The enrollment on October 1, 2015 was 665 students, and the projected enrollment for the 2016-17 school year is 673. The percentage of students eligible for free or reduced-price school meals increased from 40.7 percent in 2011-12 to a projected 57 percent for 2016-17. 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.

CGrade	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	111	121	104	128	110	104
1	118	106	113	108	128	115
2	126	109	104	113	104	130
3	100	118	106	106	109	105
4	127	95	113	108	107	111
5	123	117	91	120	107	108
Total	705	666	631	683	665	673

F/R	40.7%	43.5%	47.7%	47.6%	53.7%	57.0%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	4,238,979	4,244,365	4,184,815	4,817,418	4,852,071	5,090,526
Employee benefits	1,310,488	1,425,057	1,450,870	1,682,633	1,729,618	1,726,331
Purchased services	154,535	150,898	137,280	157,957	192,472	181,805
Supplies and materials	64,043	64,661	72,881	78,824	91,476	81,823
Capital expenditures	36,671	66,030	28,671	85,499	71,249	74,753
Other expenditures	4,450	22,949	1,137	1,143	1,350	1,350
Total expenditures	5,809,166	5,973,960	5,875,655	6,823,474	6,938,236	7,156,588
Total students	705	666	631	683	665	673
Spending per student	8,240	8,970	9,312	9,990	10,433	10,634



The pie chart at left shows the school's 2016-17 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 expenditure budget 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. 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 1.1 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

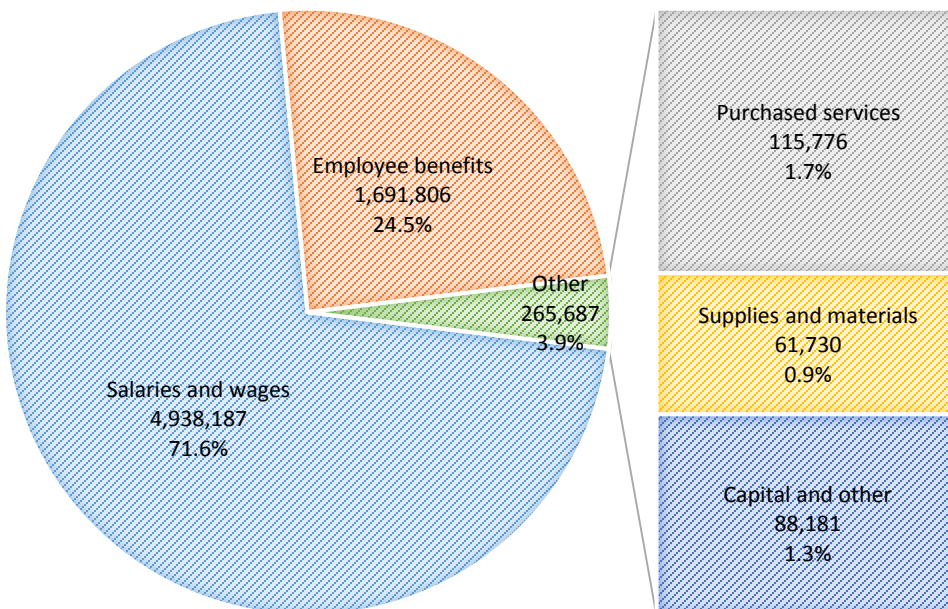
Principal: Scott Thomas
Phone: 651-683-8570

Glacier Hills' enrollment has been on the rise since 2013-14 school year. The actual enrollment for 2015-16 is 758. The projection for 2016-17 school year is 760 students. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals decreased from 34.6 percent in 2011-12 to a projected 23.8 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	129	100	109	128	111	105
1	103	127	123	120	132	116
2	97	100	127	124	125	135
3	118	95	107	134	139	127
4	79	110	111	111	135	141
5	85	69	115	104	116	136
Total	611	601	692	721	758	760

F/R	34.6%	29.7%	27.5%	27.5%	24.0%	23.8%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	4,002,518	3,978,061	4,225,758	4,742,273	4,656,624	4,938,187
Employee benefits	1,270,297	1,342,329	1,482,833	1,555,128	1,555,297	1,691,806
Purchased services	114,424	115,587	128,511	144,066	170,315	115,776
Supplies and materials	100,359	73,207	101,517	124,274	171,145	61,730
Capital expenditures	72,523	14,257	74,343	122,910	103,547	86,331
Other expenditures	2,839	22,859	2,236	2,249	5,750	1,850
Total expenditures	5,562,960	5,546,300	6,015,200	6,690,900	6,662,678	6,895,680
Total students	611	601	692	721	758	760
Spending per student	9,105	9,228	8,692	9,280	8,790	9,073



The pie chart at left shows the school's 2016-17 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 1.7 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Close to 1.0 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 1.3 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

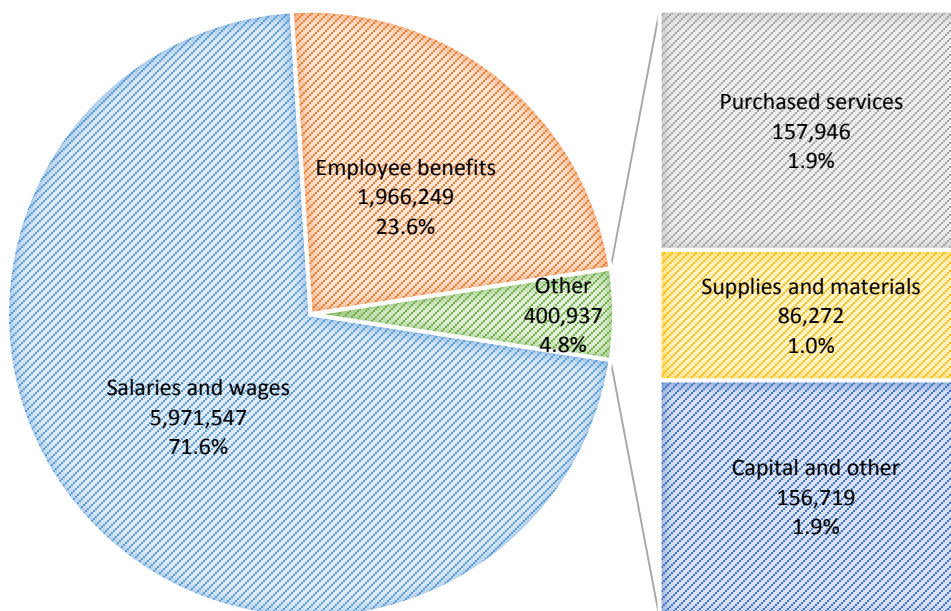
Principal: Michelle deKam Palmieri
Phone: 952-431-8270

Greenleaf's enrollment has remained fairly stable, at around 900 students since 2011-12 school year. The projected student count for 2016-17 is 914. 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 24.3 percent in 2011-12 to a projected 38.6 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	149	152	121	121	127	120
1	160	148	156	156	172	133
2	150	166	154	154	154	174
3	162	155	164	150	161	156
4	128	153	158	168	165	164
5	148	133	159	159	170	167
Total	897	907	912	927	949	914

F/R	24.3%	26.4%	32.9%	34.0%	35.7%	38.6%
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	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget
Expenditures						
Salaries and wages	4,783,910	5,064,941	5,235,609	5,749,208	5,963,159	5,971,547
Employee benefits	1,445,674	1,640,359	1,728,842	1,894,843	2,007,473	1,966,249
Purchased services	156,824	184,593	176,441	175,614	175,274	157,946
Supplies and materials	116,246	124,471	111,865	136,129	134,140	86,272
Capital expenditures	66,232	90,708	101,805	195,296	95,195	154,019
Other expenditures	7,361	12,329	20,769	10,774	15,500	2,700
Total expenditures	6,576,247	7,117,402	7,375,331	8,161,863	8,390,741	8,338,733
Total students	897	907	912	927	949	914
Spending per student	7,331	7,847	8,087	8,805	8,842	9,123



The pie chart at left shows the school's 2016-17 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 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. One percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources and office supplies. Close to 2 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

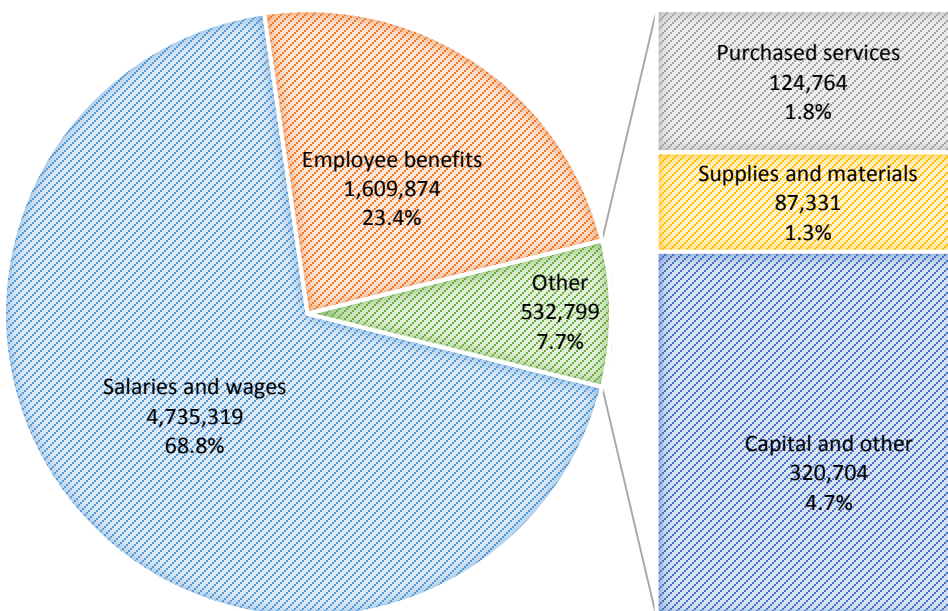
Principal: Chad Ryburn
Phone: 952-423-7595

Highland's enrollment increased from 622 students on October 1, 2011, to 721 on October 1, 2014 and declined to 650 for the 2014-15 school year. The projection for 2016-17 is 666. As the school's enrollment fluctuates, the percentage of students eligible for free or reduced-price school meals increases from 12.9 percent in 2011-12 to a projected 18.4 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	85	118	171	99	109	103
1	109	89	121	113	103	114
2	110	111	89	127	112	105
3	106	106	114	91	129	113
4	102	108	107	114	99	131
5	110	110	119	106	124	110
Total	622	642	721	650	676	666

F/R	12.9%	14.7%	18.6%	17.6%	18.7%	18.4%
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	2011-12 Actual	2011-12 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	3,981,794	3,981,794	4,387,486	4,805,879	4,713,871	4,735,319
Employee benefits	1,188,241	1,188,241	1,431,373	1,682,123	1,654,561	1,609,874
Purchased services	110,239	110,239	131,007	122,796	122,408	124,764
Supplies and materials	98,756	98,756	107,739	98,451	151,501	87,331
Capital expenditures	32,107	32,107	11,656	79,932	30,642	319,104
Other expenditures	1,749	1,749	1,957	1,414	1,600	1,600
Total expenditures	5,412,887	5,412,887	6,071,218	6,790,595	6,674,583	6,877,992
Total students	622	622	721	650	676	666
Spending per student	8,702	8,702	8,421	10,447	9,874	10,327



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for nearly 92.2 percent of the total expenditures at the school. Purchased services, at 1.8 percent, make up the third 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 4.7 percent 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

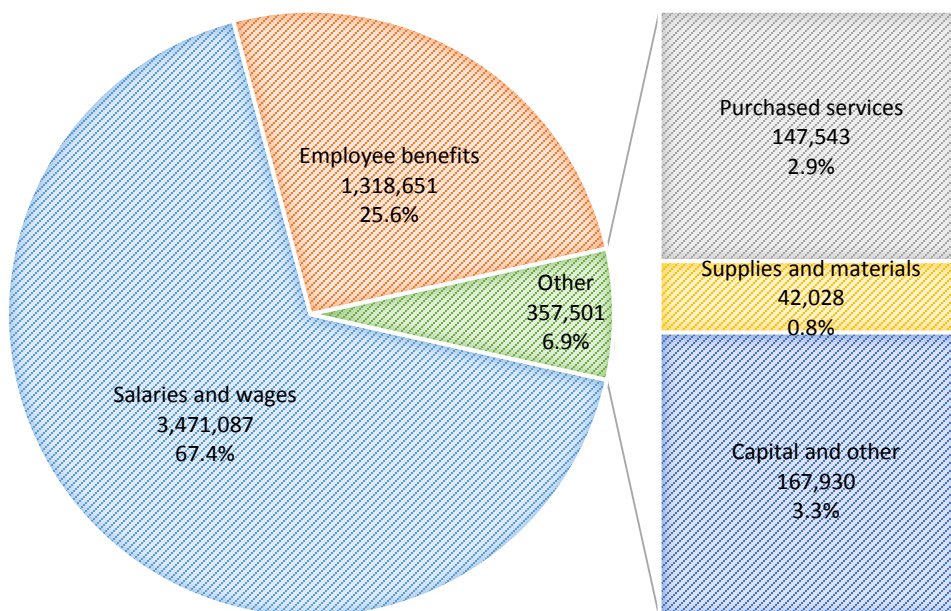
Principal: Kerri Town
Phone: 651-683-6820

Northview's enrollment has remained relatively stable over the past five years. The actual enrollment on October 1, 2015 was 381 and the projected student count for 2016-17 is 387. While the school's enrollment remains stable, the percentage of students eligible for free or reduced-price school meals has increased from 15.1 percent in 2011-12 to a projected 20.6 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	56	75	43	55	68	64
1	65	63	77	49	57	71
2	68	72	73	75	46	58
3	63	68	62	74	73	47
4	60	63	75	60	72	74
5	74	61	65	74	65	73
Total	386	402	395	387	381	387

F/R	15.1%	13.5%	16.4%	20.8%	16.9%	20.6%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	2,777,906	2,715,254	2,869,926	3,372,672	3,339,338	3,471,087
Employee benefits	924,077	915,428	1,011,810	1,195,855	1,247,624	1,318,651
Purchased services	141,839	159,356	123,430	145,946	150,273	147,543
Supplies and materials	53,709	79,572	73,011	62,937	92,808	42,028
Capital expenditures	46,574	29,397	50,699	26,300	34,295	156,260
Other expenditures	7,892	7,372	15,493	7,473	12,066	11,670
Total expenditures	3,951,997	3,906,378	4,144,370	4,811,183	4,876,404	5,147,239
Total students	386	402	395	387	381	387
Spending per student	10,238	9,717	10,492	12,432	12,799	13,300



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits continue to be the largest cost drivers, accounting for nearly 93 percent of the total expenditures at the school. Purchased services, at roughly 3 percent, make up the third largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Less than 1 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 3.3 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Oak Ridge Elementary School of Leadership, Environmental & Health Sciences
4350 Johnny Cake Ridge Road, Eagan, MN 55122

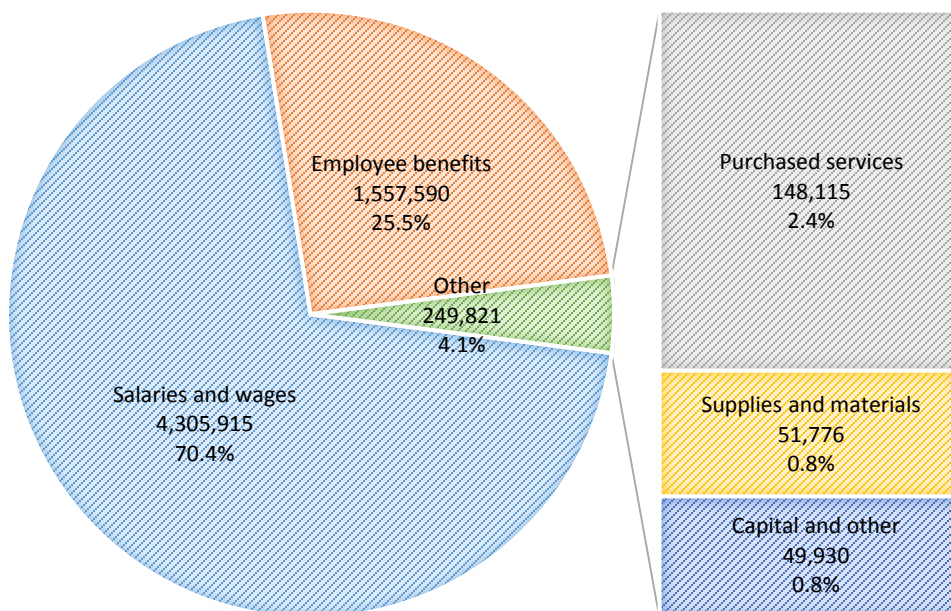
Principal: Cindy Magnuson
Phone: 651-683-6970

Oak Ridge's enrollment remained stable over the last four years, at 621 students on October 1, 2011 to 616 on October 1, 2014. The actual student count for 2015-16 is 550 and the projection for 2016-17 is 543. During the same period, the percentage of students eligible for free or reduced-price school meals increased from 39.3 percent in 2011-12 to a projected 50.9 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	114	100	98	104	81	76
1	99	117	98	87	95	85
2	110	95	107	98	93	97
3	94	111	98	109	97	94
4	102	100	120	101	91	99
5	102	96	103	117	93	92
Total	621	619	624	616	550	543

F/R	39.3%	33.6%	42.1%	44.5%	47.9%	50.9%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	3,806,568	3,807,731	4,087,992	4,434,174	4,108,152	4,305,915
Employee benefits	1,224,450	1,240,650	1,414,668	1,540,697	1,408,689	1,557,590
Purchased services	134,508	141,510	130,135	158,392	157,112	148,115
Supplies and materials	76,798	78,444	75,891	56,652	98,125	51,776
Capital expenditures	39,325	35,078	74,661	23,161	99,385	48,730
Other expenditures	1,448	7,547	6,356	1,103	1,250	1,200
Total expenditures	5,283,097	5,310,961	5,789,703	6,214,179	5,872,713	6,113,326
Total students	621	619	624	616	550	543
Spending per student	8,507	8,580	9,278	10,088	10,678	11,258



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for nearly 96 percent of the total expenditures at the school. Purchased services, at 2.4 percent, represent the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials make up 0.8 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.

Parkview Elementary School
6795 Gerdine Path, Rosemount, MN 55068

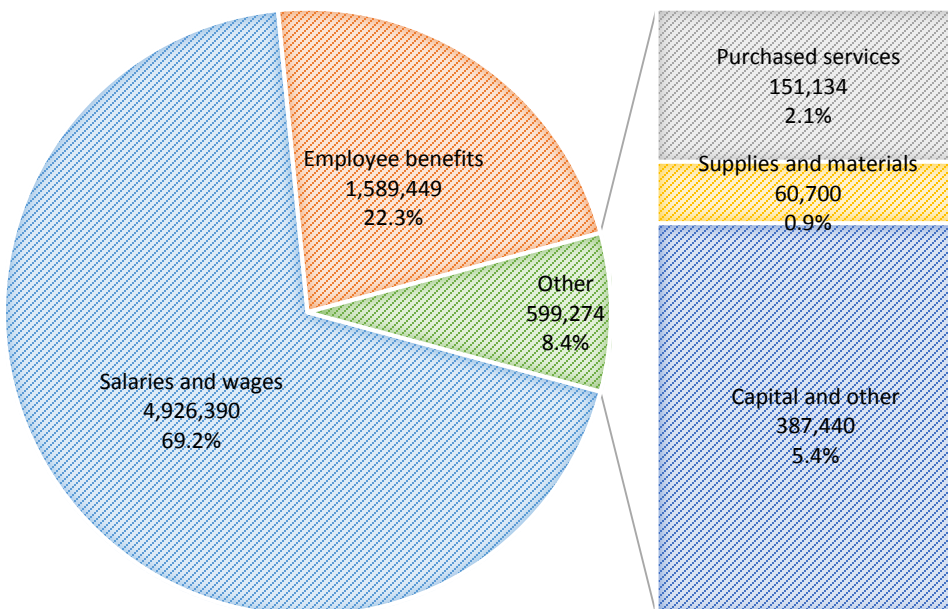
Principal: Nicole Frovik
Phone: 952-431-8350

Parkview's enrollment has increased, from 796 students on October 1, 2011, to 890 on October 1, 2015. The projected student count for 2016-17 is 914. This is a 14.82 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 fluctuates, from 27.3 percent in 2011-1, peaked at 28.1 percent in 2014-15. The estimate for 2016-17 is 24.7 percent, a 3.7 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2016
K	147	127	80	145	152	143
1	125	152	138	157	155	159
2	128	127	145	140	162	158
3	137	130	127	143	146	164
4	127	128	132	128	140	149
5	132	121	124	135	135	141
Total	796	785	746	848	890	914

F/R	27.3%	26.2%	28.0%	28.1%	23.6%	24.7%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	4,442,263	4,389,017	4,492,776	4,872,021	4,822,606	4,926,390
Employee benefits	1,333,152	1,372,559	1,448,700	1,590,473	1,574,595	1,589,449
Purchased services	120,474	129,431	150,375	153,360	138,118	151,134
Supplies and materials	64,215	60,567	49,144	63,425	63,561	60,700
Capital expenditures	1,763	86,265	55,729	175,222	37,597	385,140
Other expenditures	3,488	33,327	3,578	24,687	2,057	2,300
Total expenditures	5,965,355	6,071,167	6,200,303	6,879,187	6,638,534	7,115,113
Total students	796	785	746	848	890	914
Spending per student	7,494	7,734	8,311	8,112	7,459	7,785



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for close to 92 percent of the budget at the school. Purchased services, at 2.1 percent, make up the third largest share. These expenses include professional fees, utilities, postage, communication, etc. Close to 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 5.4 percent of the 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

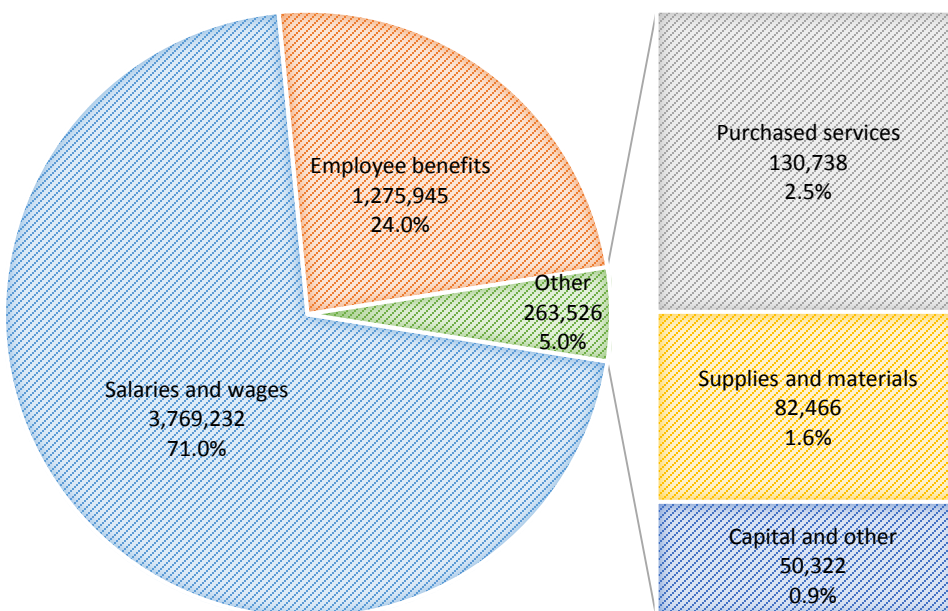
Principal: Crisfor Town
Phone: 651-683-6980

Pinewood's enrollment has been fairly stable over the past five years, with a high of 609 students in 2015-16 and a low of 572 in 2012-13. The projected enrollment for 2016-17 is 601 students. During the same period, the percentage of students eligible for free or reduced-price school meals increased significantly, from 8.4 percent in 2011-12 to a projected 16.9 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	88	74	107	75	101	95
1	92	99	90	93	80	106
2	61	100	99	101	95	82
3	112	76	106	113	109	96
4	101	119	80	108	110	111
5	132	104	123	87	114	111
Total	586	572	605	577	609	601

F/R	8.4%	6.1%	10.9%	15.7%	18.5%	16.9%
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	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget
Expenditures						
Salaries and wages	3,342,809	3,182,487	3,378,808	3,561,715	3,722,290	3,769,232
Employee benefits	1,019,086	1,045,053	1,130,160	1,241,331	1,328,547	1,275,945
Purchased services	143,127	138,960	143,213	142,896	178,183	130,738
Supplies and materials	58,826	60,338	62,644	72,433	125,220	82,466
Capital expenditures	43,314	3,955	67,097	43,586	34,035	48,812
Other expenditures	5,006	15,973	8,051	2,086	2,210	1,510
Total expenditures	4,612,168	4,446,766	4,789,973	5,064,047	5,390,485	5,308,703
Total students	586	572	605	577	609	601
Spending per student	7,871	7,774	7,917	8,777	8,851	8,833



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for 95 percent of the total expenditures at the school. Purchased services, at 2.5 percent, is the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Close to 1.6 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

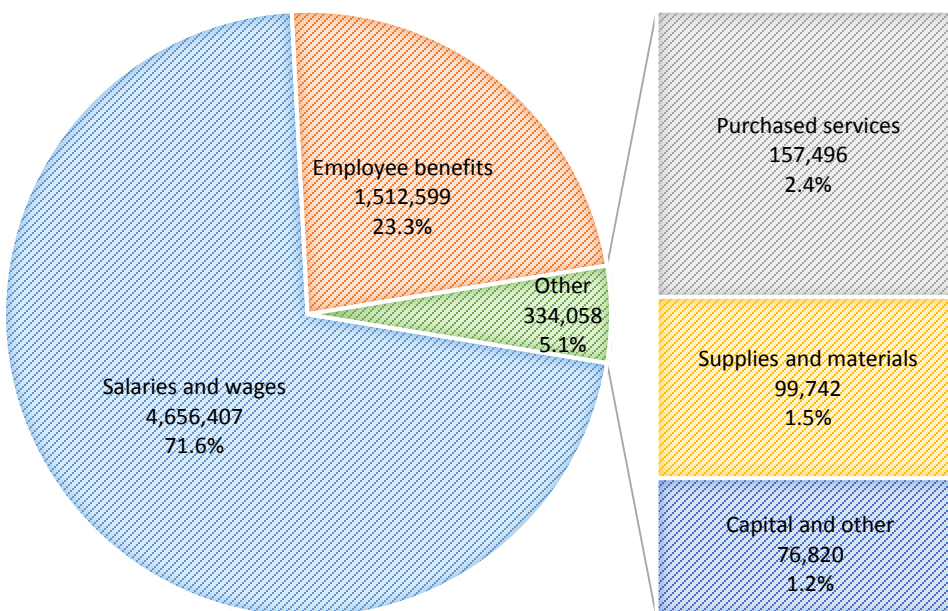
Principal: Drew Goeldner
Phone: 651-423-7870

Red Pine's enrollment declined from 946 students on October 1, 2011 to a projected of 805 students for 2016-17. During the same period, the percentage of students eligible for free or reduced-price school meals remains relatively stable, with a peak of 16.7 percent in 2013-14 to a projected 12.4 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	173	155	108	121	117	110
1	154	173	162	133	126	122
2	155	149	170	156	120	128
3	167	158	150	162	156	122
4	143	173	167	145	162	159
5	154	137	174	156	142	164
Total	946	945	931	873	823	805

F/R	14.5%	12.9%	16.7%	14.7%	14.5%	12.4%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	4,356,625	4,557,146	4,747,227	5,129,857	5,028,630	4,656,407
Employee benefits	1,216,510	1,371,641	1,479,063	1,626,980	1,639,901	1,512,599
Purchased services	110,631	111,231	122,566	147,907	112,544	157,496
Supplies and materials	86,152	108,575	105,384	87,003	72,040	99,742
Capital expenditures	34,389	49,464	74,936	47,993	40,441	75,420
Other expenditures	3,574	5,189	1,318	1,696	1,400	1,400
Total expenditures	5,807,882	6,203,246	6,530,493	7,041,435	6,894,956	6,503,064
Total students	946	945	931	873	823	805
Spending per student	6,139	6,564	7,014	8,066	8,378	8,078



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for nearly 95 percent of the total expenditures at the school. Budgets for purchased services and supplies and materials each represent 2.4 percent of the budget. Purchased services include professional fees, utilities, postage, communication, etc. Approximately 1.5 percent of the budget is earmarked for supplies and materials. Supplies and materials include classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 1.2 percent of the 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

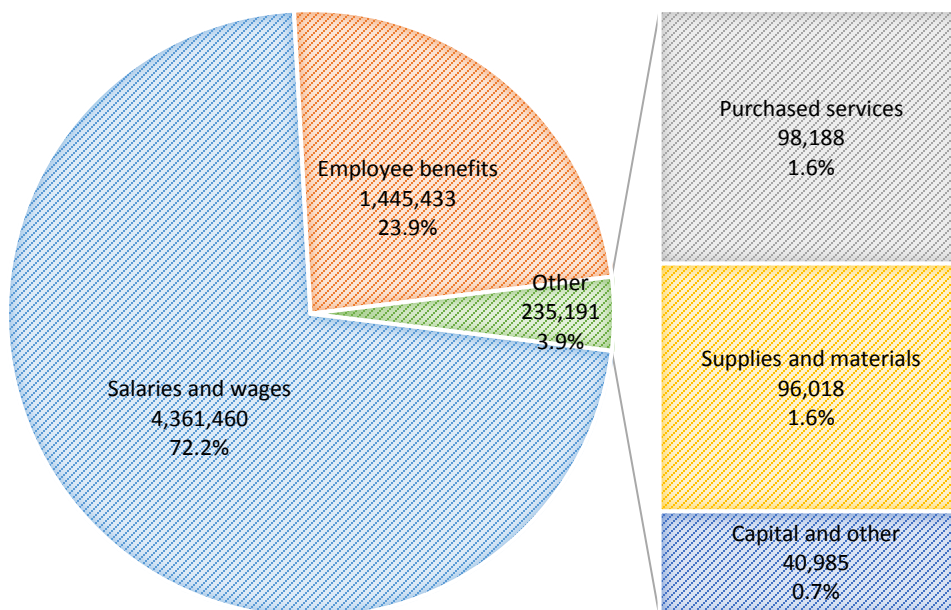
Principal: Thomas Idstrom
Phone: 651-423-7690

Rosemount's enrollment increased from 645 students in 2011-12 to 670 students for the 2014-15 school year. The actual student count for 2015-16 is 704. The projection for 2016-17 is 714 students. During the same period, the percentage of students eligible for free or reduced-price school meals declined, from 28.3 percent in 2011-12 to a projected 22.8 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	93	95	94	111	123	116
1	117	104	109	100	107	129
2	106	107	108	115	115	109
3	113	109	109	121	113	117
4	87	110	110	109	128	115
5	129	91	111	114	118	128
Total	645	616	641	670	704	714

F/R	28.3%	25.9%	26.5%	23.7%	21.7%	22.8%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	3,875,813	3,725,012	3,887,025	4,018,526	4,156,989	4,361,460
Employee benefits	1,223,068	1,191,793	1,302,927	1,301,091	1,369,481	1,445,433
Purchased services	106,758	117,179	119,067	121,045	106,276	98,188
Supplies and materials	61,028	75,068	59,569	61,071	86,690	96,018
Capital expenditures	1,133	62,264	18,671	54,986	57,087	39,985
Other expenditures	1,271	2,840	1,283	1,258	1,900	1,000
Total expenditures	5,269,071	5,174,156	5,388,542	5,557,977	5,778,423	6,042,084
Total students	645	616	641	670	704	714
Spending per student	8,169	8,400	8,406	8,295	8,208	8,462



The pie chart at left shows the school's 2016-17 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 1.6 percent. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.6 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 School
13501 Shannon Parkway, Rosemount, MN 55068

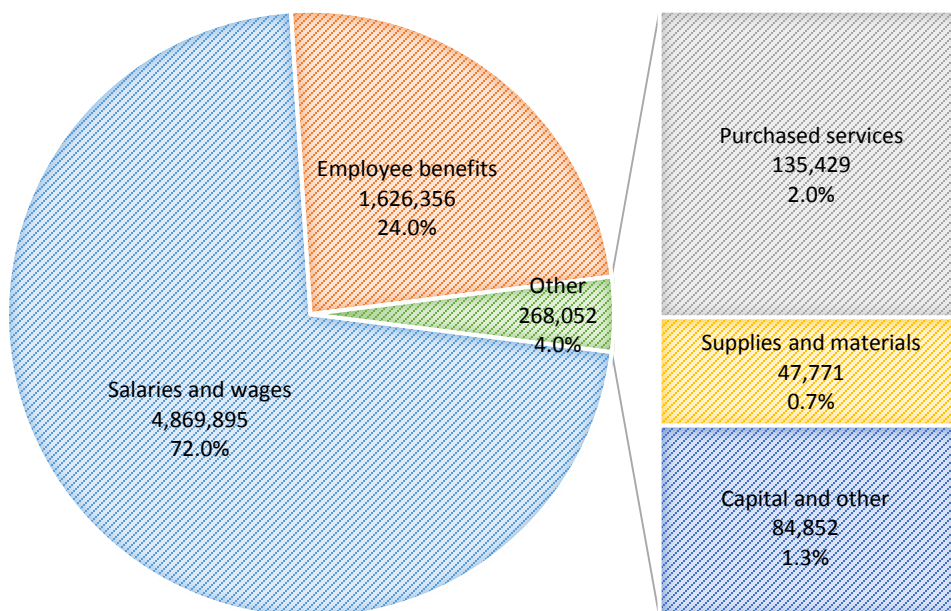
Principal: Michael Guthrie
Phone: 651-423-7670

Shannon Park's enrollment increased from 775 students on October 1, 2011 to 812 on October 1, 2015. The projected student count for 2016-17 expected to decline to 794. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals has remained stable at 7.3 percent in 2011-12 to a projected 7.0 percent in 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	132	128	127	129	120	113
1	135	148	122	134	136	125
2	135	142	156	122	135	139
3	124	140	139	156	114	137
4	123	130	141	145	163	116
5	126	124	134	138	144	164
Total	775	812	819	824	812	794

F/R	7.3%	6.8%	8.2%	7.5%	6.9%	7.0%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	4,203,742	4,473,798	4,547,240	4,860,342	4,835,919	4,869,895
Employee benefits	1,285,838	1,461,137	1,498,430	1,665,037	1,673,618	1,626,356
Purchased services	135,760	154,133	129,197	151,850	112,132	135,429
Supplies and materials	58,646	73,106	90,774	70,025	60,675	47,771
Capital expenditures	29,683	64,305	21,287	29,903	31,065	83,452
Other expenditures	3,510	2,959	1,387	1,483	1,400	1,400
Total expenditures	5,717,179	6,229,438	6,288,316	6,778,641	6,714,809	6,764,303
Total students	775	812	819	824	812	794
Spending per student	7,377	7,672	7,678	8,227	8,269	8,519



The pie chart at left shows the school's 2016-17 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 2 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent 0.7 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 1.3 percent of the 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

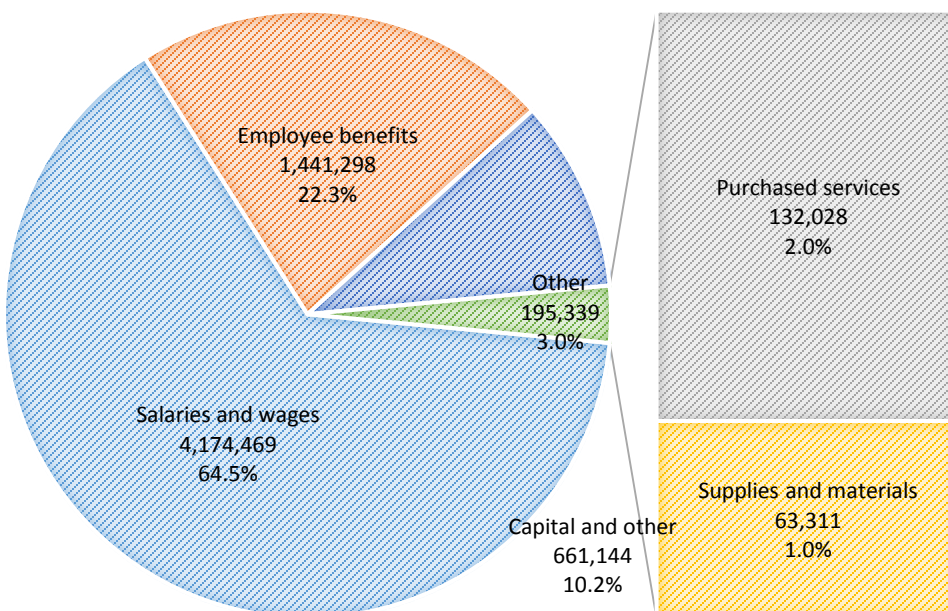
Principal: Christine Heilman
Phone: 952-431-8370

Southview's enrollment remains relatively stable over the years, from 638 students on October 1, 2011 to 636 on October 1, 2015. The projected student count for 2016-17 is 616. This is a decrease of approximately 3.4 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 21.2 percent in 2011-12 to projected 31.2 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	107	95	97	88	100	94
1	109	118	82	91	94	105
2	112	115	122	90	104	96
3	108	113	113	117	94	105
4	107	112	111	121	119	96
5	95	107	112	119	125	120
Total	638	660	637	626	636	616

F/R	21.2%	20.0%	25.5%	26.2%	30.2%	31.2%
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	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget
Expenditures						
Salaries and wages	3,711,418	3,982,518	4,028,398	4,315,916	4,111,641	4,174,469
Employee benefits	1,212,999	1,320,090	1,437,067	1,606,256	1,450,892	1,441,298
Purchased services	109,620	125,127	121,445	121,874	125,962	132,028
Supplies and materials	60,358	70,579	75,065	69,082	65,249	63,311
Capital expenditures	36,560	10,052	52,277	48,505	59,379	660,007
Other expenditures	2,769	1,131	2,782	1,138	1,137	1,137
Total expenditures	5,133,724	5,509,497	5,717,033	6,162,771	5,814,260	6,472,250
Total students	638	660	637	626	636	616
Spending per student	8,047	8,348	8,975	9,845	9,142	10,507



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The salary and employee benefits budget remains the largest cost drivers, accounting for 87 percent of the total expenditure budget at the school. Purchased services, at 2 percent, make up the third largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent 1 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining 10.2 percent of the 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

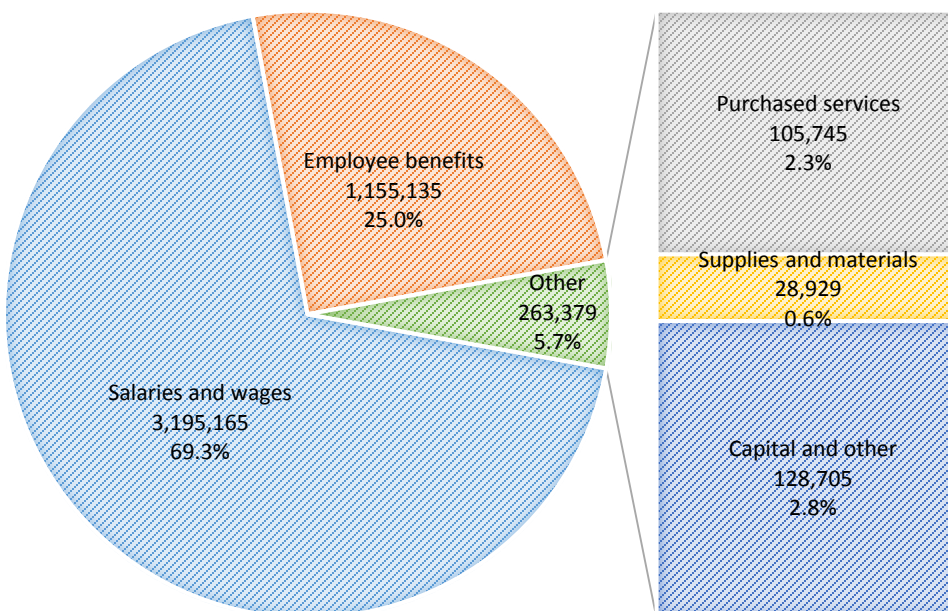
Principal: Mary Jelinek
Phone: 651-683-6890

Thomas Lake's enrollment has increased gradually since 2011-12, from 372 students on October 1, 2011 to 427 on October 1, 2015. The projection for 2016-17 is 432 students. During the same period, the percentage of students eligible for free or reduced-price school meals increased, from 12.9 percent in 2011-12 to projected 15.1 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	47	48	55	75	69	65
1	61	50	58	62	88	72
2	70	61	52	64	68	90
3	72	73	67	61	63	69
4	54	70	74	65	71	64
5	68	54	70	79	68	72
Total	372	356	376	406	427	432

F/R	12.9%	12.9%	14.9%	15.3%	17.6%	15.1%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	2,770,566	2,670,459	2,892,137	3,078,332	3,042,971	3,195,165
Employee benefits	834,238	877,876	1,043,572	1,075,850	1,072,408	1,155,135
Purchased services	143,724	127,145	141,326	122,221	133,507	105,745
Supplies and materials	52,057	68,178	70,448	62,602	76,238	28,929
Capital expenditures	1,103	24,164	46,531	17,685	24,044	126,905
Other expenditures	3,179	2,850	1,693	1,289	2,250	1,800
Total expenditures	3,804,867	3,770,671	4,195,707	4,357,979	4,351,418	4,613,679
Total students	372	356	376	406	427	432
Spending per student	10,228	10,592	11,159	10,734	10,191	10,680



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for nearly 95 percent of the total expenditures at the school. Purchased services, at 2.3 percent, make up the third largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent less than 1 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining 2.8 percent of the 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

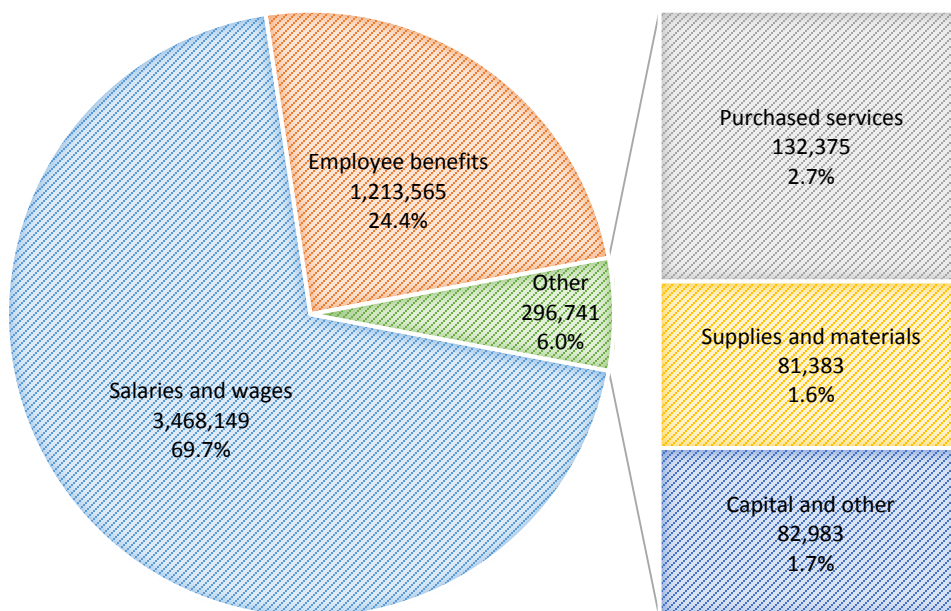
Principal: Tami Staloch-Schultz
Phone: 952-431-8380

Westview's enrollment has declined from 442 students on October 1, 2011 to 385 students on October 1, 2015. The projected student count for 2016-17 is 405. During the same time period, the percentage of students eligible for free or reduced-price school meals has increased from 36.2 percent in 2011-12 to a projected 40.0 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	70	75	67	81	76	72
1	70	68	76	65	63	79
2	62	78	61	74	65	64
3	80	64	76	57	71	66
4	67	79	62	63	51	72
5	93	73	80	58	69	52
Total	442	437	422	398	385	405

F/R	36.2%	39.0%	41.0%	41.8%	42.7%	40.0%
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	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget
Expenditures						
Salaries and wages	3,137,898	3,183,697	3,403,289	3,537,656	3,441,942	3,468,149
Employee benefits	1,053,169	1,093,321	1,218,575	1,331,672	1,292,630	1,213,565
Purchased services	110,366	117,032	120,116	135,305	116,774	132,375
Supplies and materials	63,667	71,091	67,864	66,687	62,899	81,383
Capital expenditures	5,357	47,916	17,337	51,344	48,726	79,783
Other expenditures	1,900	2,840	1,293	1,639	1,400	3,200
Total expenditures	4,372,358	4,515,896	4,828,473	5,124,302	4,964,371	4,978,455
Total students	442	437	422	398	385	405
Spending per student	9,892	10,334	11,442	12,875	12,894	12,292



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for 94 percent of the total expenditures at the school. Purchased services, at 2.7 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 1.7 percent of the 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

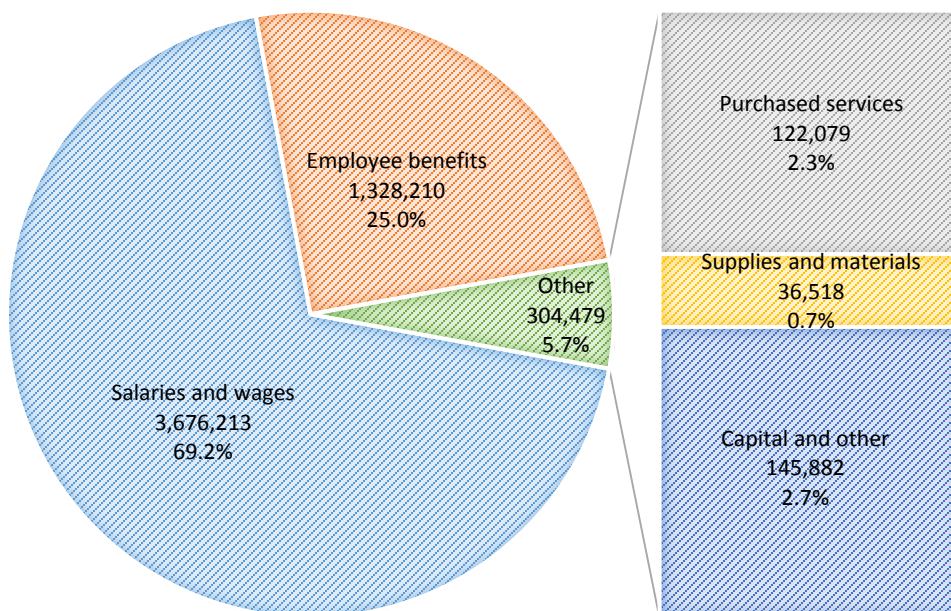
Principal: Lisa Carlson
Phone: 651-683-6990

Woodland's enrollment has increased from 482 students on October 1, 2011, to 545 on October 1, 2015. The projection for 2016-17 is 544 students. This is an increase of 12.86 percent when compared to 2011-12 enrollment. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals also increased, from 10.8 percent in 2011-12 to a projected 16.0 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
K	79	90	86	81	86	81
1	83	81	89	81	90	90
2	83	79	91	95	85	92
3	73	85	83	90	100	86
4	80	79	93	86	93	101
5	84	81	81	92	91	94
Total	482	495	523	525	545	544

F/R	10.8%	13.3%	16.4%	16.2%	15.4%	16.0%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	3,107,571	3,179,343	3,330,827	3,650,240	3,540,853	3,676,213
Employee benefits	917,639	967,346	1,079,784	1,273,168	1,240,360	1,328,210
Purchased services	115,073	125,060	129,033	129,936	121,794	122,079
Supplies and materials	42,427	51,014	54,107	47,492	62,988	36,518
Capital expenditures	2,621	39,203	13,129	35,920	29,959	144,882
Other expenditures	3,767	2,939	1,382	1,398	1,660	1,000
Total expenditures	4,189,097	4,364,905	4,608,262	5,138,154	4,997,614	5,308,902
Total students	482	495	523	525	545	544
Spending per student	8,691	8,818	8,811	9,787	9,170	9,759



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for slightly over 94 percent of the total expenditures at the school. Purchased services, at 2.3 percent, make up the third largest share. These expenses include professional fees, utilities postage, communication, etc. Supplies and materials make up less than 1 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining 2.7 percent of the 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

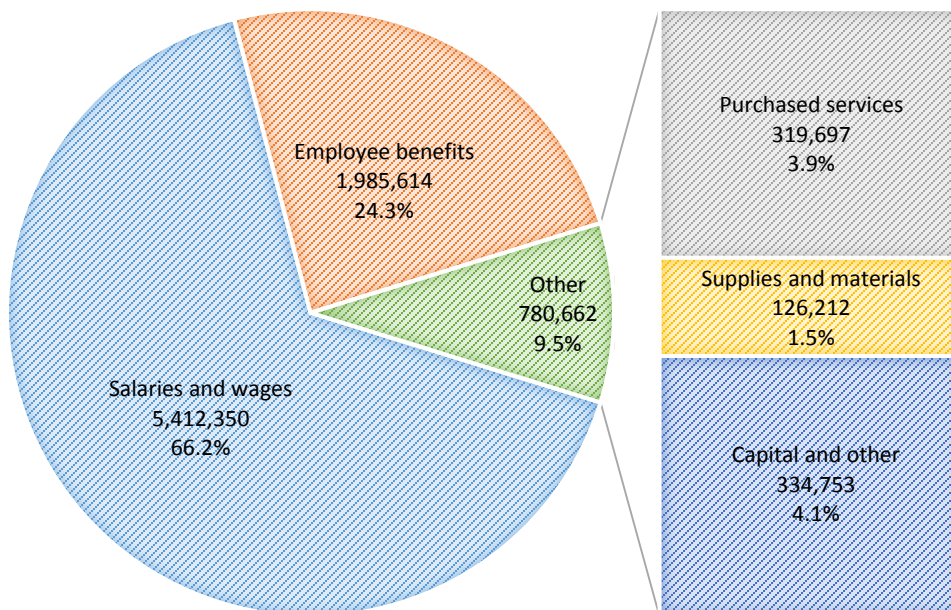
Principal: Richard Wendorff
Phone: 651-683-8521

Black Hawk's enrollment has fluctuated over the last five years, from 853 students on October 1, 2011 to 847 on October 1, 2014. The enrollment for 2012-13 was at a low of 800 students. The actual enrollment for 2015-16 was 868; the projection for 2016-17 is 888 students. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 25.1 percent in 2011-12 to a projected 30.8 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
6	271	257	260	292	287	292
7	286	261	274	275	301	293
8	296	282	268	280	280	303
Total	853	800	802	847	868	888

F/R	25.1%	25.2%	28.5%	27.9%	28.2%	30.8%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	4,858,463	4,612,730	4,594,998	4,895,661	5,211,606	5,412,350
Employee benefits	1,626,603	1,595,855	1,677,725	1,814,210	1,948,161	1,985,614
Purchased services	283,796	290,239	326,005	336,294	330,312	319,697
Supplies and materials	137,666	126,226	95,350	106,750	131,368	126,212
Capital expenditures	92,778	93,505	73,364	97,467	215,083	331,068
Other expenditures	5,354	6,307	4,838	4,579	7,235	3,685
Total expenditures	7,004,659	6,724,862	6,772,279	7,254,961	7,843,765	8,178,626
Total students	853	800	802	847	868	888
Spending per student	8,212	8,406	8,444	8,565	9,037	9,210



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for nearly 91 percent of the total expenditures at the school. Purchased services, at 3.9 percent, make up the third 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 4.1 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

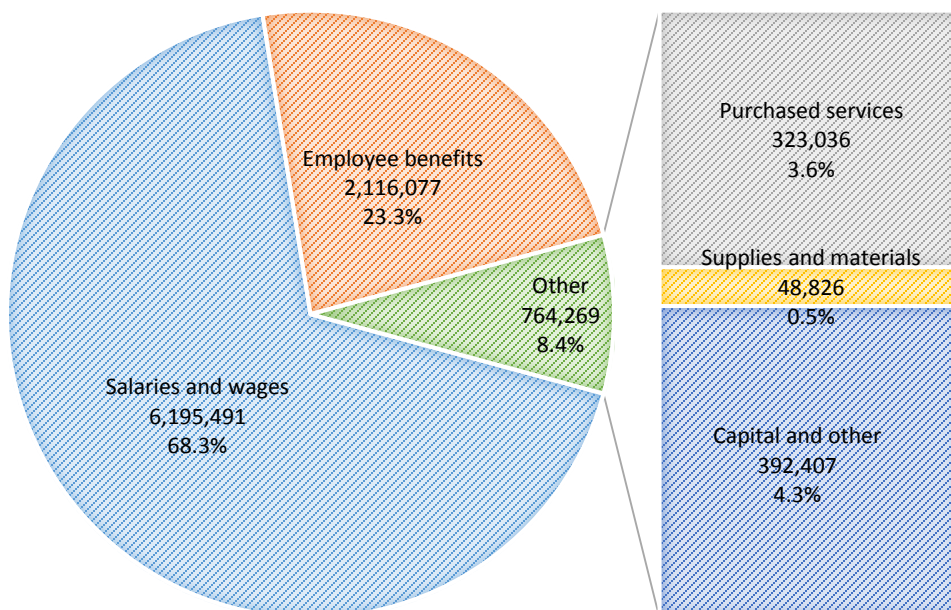
Principal: Trevor Johnson
Phone: 651-683-6800

Dakota Hills' enrollment has remained stable over the last four years. Actual October 1, 2015 enrollment was 61 students less than the prior year. The projected student count for the 2016-17 school year is 1,048. The percentage of students eligible for free or reduced-price school meals has also remained stable, from 12.6 percent in 2011-12 to a projected 13.0 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
6	393	376	333	380	325	331
7	346	405	392	339	383	332
8	382	346	426	383	333	385
Total	1,121	1,127	1,151	1,102	1,041	1,048

F/R	12.6%	10.8%	11.8%	12.0%	12.1%	13.0%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	5,705,181	6,046,433	6,225,987	6,422,189	5,880,409	6,195,491
Employee benefits	1,820,028	2,009,227	2,110,028	2,187,306	2,054,466	2,116,077
Purchased services	372,602	402,071	408,178	394,311	428,906	323,036
Supplies and materials	127,009	141,441	190,823	171,323	182,881	48,826
Capital expenditures	46,993	70,212	350,232	27,601	228,993	390,607
Other expenditures	5,349	75,611	6,831	6,433	6,400	1,800
Total expenditures	8,077,163	8,744,995	9,292,079	9,209,163	8,782,055	9,075,837
Total students	1,121	1,127	1,151	1,102	1,041	1,048
Spending per student	7,205	7,760	8,073	8,357	8,436	8,660



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 91.6 percent of the total expenditures at the school. Purchased services, at 3.6 percent of the budget, make up the third largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for less than 1 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining 4.3 percent of the 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

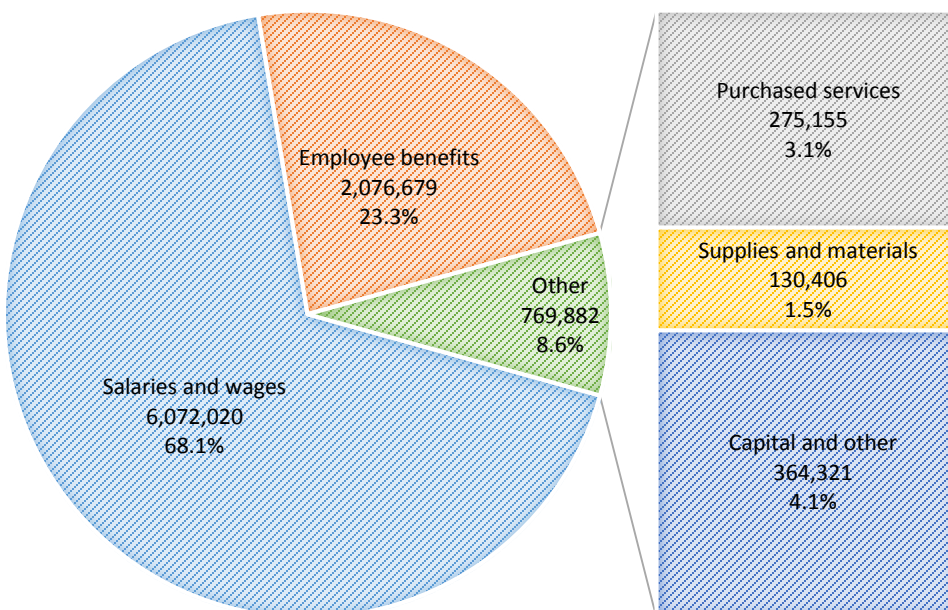
Principal: Noel Mehus
Phone: 952-431-8760

Falcon Ridge's enrollment declined from 1,121 on October 1, 2011, to 1,038 on October 1, 2015. The projection for 2016-17 is 1,071 students. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 20.0 percent in 2011-12 to a projected 23.8 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
6	378	361	330	333	358	365
7	367	390	371	334	339	365
8	376	378	389	365	341	341
Total	1,121	1,129	1,090	1,032	1038	1071

F/R	20.0%	17.8%	23.0%	21.7%	21.2%	23.8%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	5,805,311	5,845,519	6,143,640	6,210,337	5,716,392	6,072,020
Employee benefits	1,870,941	1,857,467	2,102,108	2,147,437	1,972,488	2,076,679
Purchased services	280,773	296,560	306,570	284,243	263,223	275,155
Supplies and materials	131,083	124,032	134,834	155,501	141,921	130,406
Capital expenditures	64,399	128,268	99,574	89,899	86,911	360,821
Other expenditures	2,150	9,323	9,610	6,120	8,285	3,500
Total expenditures	8,154,658	8,261,169	8,796,337	8,893,538	8,189,220	8,918,581
Total students	1,121	1,129	1,090	1,032	1,038	1,071
Spending per student	7,274	7,317	8,070	8,618	7,889	8,327



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 91.1 percent of the total expenditure budget. Purchased services, at 3.1 percent, make up the third largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials make up 1.5 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining 4.1 percent of the 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

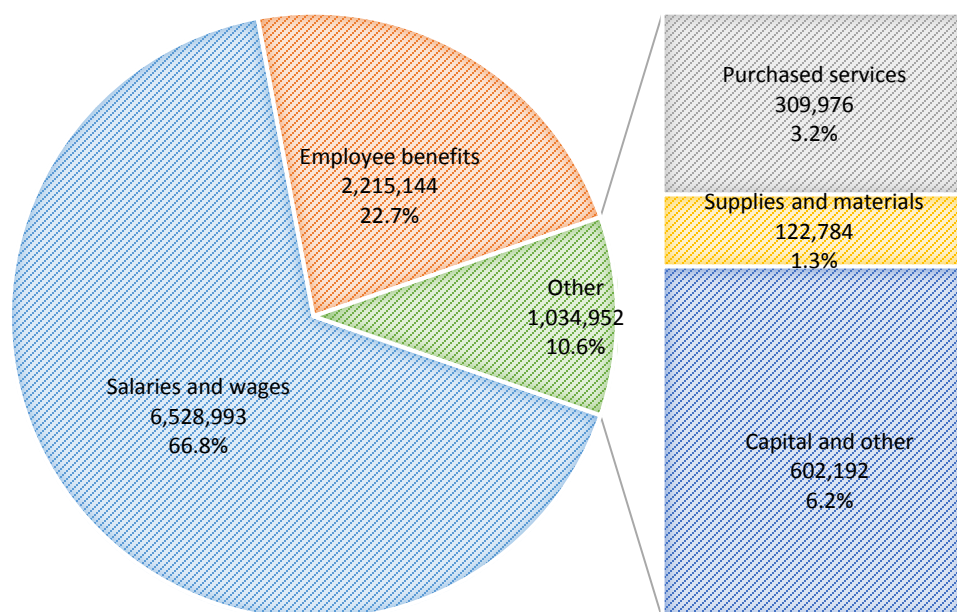
Principal: Mary Thompson
Phone: 651-423-7570

Rosemount's enrollment has increased from 1,165 students on October 1, 2011, to 1,220 students on October 1, 2015. The projection for the 2016-17 school year is 1,269 students. During the same time period, the percentage of students eligible for free or reduced-price school meals decreased from 17.1 percent in 2011-12 to a projected 14.4 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
6	398	388	367	419	410	418
7	387	397	401	369	430	419
8	380	383	390	411	380	432
Total	1,165	1,168	1,158	1,199	1,220	1,269

F/R	17.1%	15.4%	17.7%	16.8%	16.3%	14.4%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	5,733,407	5,764,632	6,041,012	6,061,839	6,126,991	6,528,993
Employee benefits	1,784,523	1,850,567	2,008,144	2,044,595	2,109,194	2,215,144
Purchased services	267,363	312,101	358,601	326,493	410,797	309,976
Supplies and materials	164,232	197,401	137,801	205,381	249,752	122,784
Capital expenditures	88,701	61,716	64,181	66,678	398,050	602,192
Other expenditures	10,847	4,397	2,969	3,331	6,900	-
Total expenditures	8,049,072	8,190,815	8,612,709	8,708,317	9,301,684	9,779,089
Total students	1,165	1,168	1,158	1,199	1,220	1,269
Spending per student	6,909	7,013	7,438	7,263	7,624	7,706



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 89.5 percent of the total budget. Purchased services, at 3.2 percent, make up the third largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.3 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining 6.2 percent of the 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

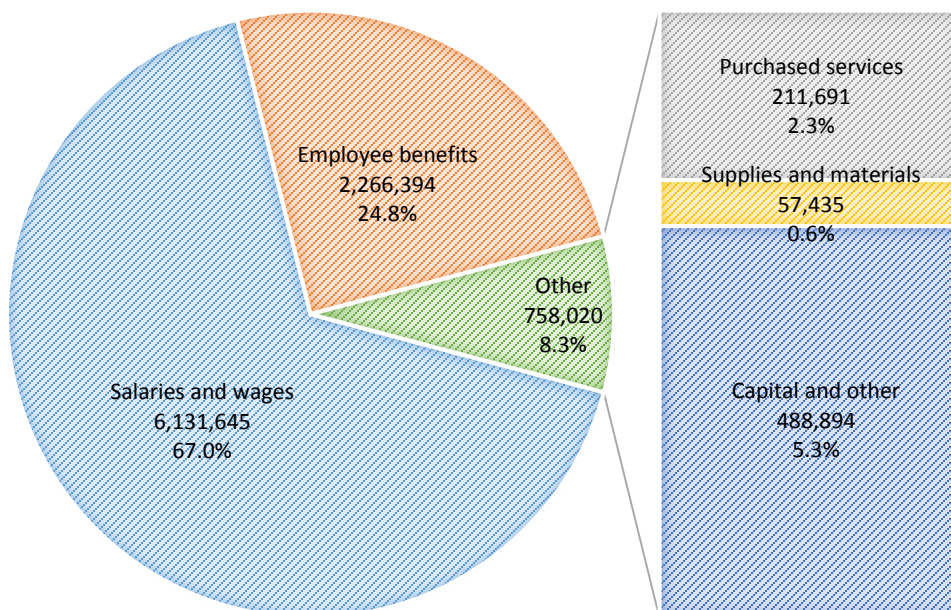
Principal: Dan Wilharber
Phone: 952-423-7581

Scott Highlands' enrollment increased from 805 students on October 1, 2011, to 951 students on October 1, 2015. The projected student count for 2016-17 is 994. This is an increase of 23.47 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 25.0 percent in 2011-12 to a projected 23.8 percent in 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
6	281	308	311	318	326	332
7	278	283	307	306	327	333
8	246	276	292	312	298	329
Total	805	867	910	936	951	994

F/R	25.0%	23.3%	24.6%	21.8%	23.8%	23.8%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	4,982,604	5,139,606	5,568,712	5,928,989	5,844,726	6,131,645
Employee benefits	1,683,223	1,748,147	2,020,806	2,198,238	2,170,568	2,266,394
Purchased services	234,126	253,602	289,635	269,159	255,397	211,691
Supplies and materials	107,237	109,878	113,228	99,951	205,975	57,435
Capital expenditures	29,204	104,870	125,410	96,105	151,872	488,894
Other expenditures	3,804	2,416	9,135	7,449	3,141	-
Total expenditures	7,040,197	7,358,520	8,126,928	8,599,891	8,631,679	9,156,059
Total students	805	867	910	936	951	994
Spending per student	8,746	8,487	8,931	9,188	9,076	9,211



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 91.8 percent of the total expenditures. Purchased services, at 2.3 percent, make up the third largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for less than 1 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 5.3 percent of the 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

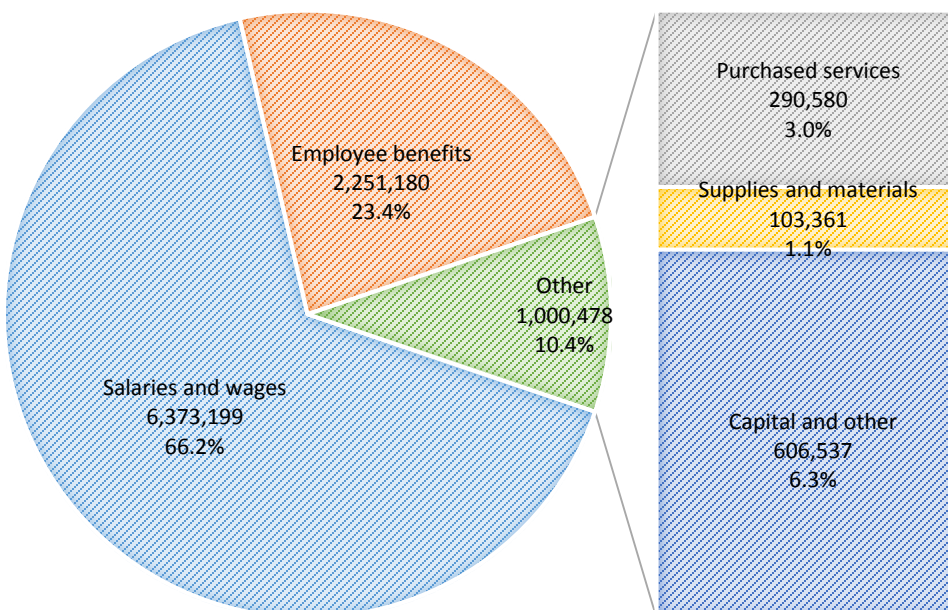
Principal: Dave McKeag
Phone: 952-431-8300

Valley Middle's enrollment has fluctuated from a high of 915 students on October 1, 2011 to 839 students on October 1, 2014. It rebounded to 862 students on October 1, 2015. The projection for 2016-17 is 965 students. During the same time period, the percentage of students eligible for free or reduced-price school meals has increased, from 34.8 percent in 2011-12 to a projected 41.0 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
6	312	264	290	289	314	320
7	288	299	275	281	322	321
8	315	262	323	269	286	324
Total	915	825	888	839	862	965

F/R	34.8%	34.0%	38.1%	38.8%	38.2%	41.0%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	5,509,026	5,680,250	5,911,510	6,199,153	6,032,791	6,373,199
Employee benefits	1,893,439	2,032,939	2,079,443	2,231,911	2,152,168	2,251,180
Purchased services	306,773	377,038	343,471	316,643	272,979	290,580
Supplies and materials	102,778	105,292	97,879	101,866	88,738	103,361
Capital expenditures	39,499	92,874	217,090	350,793	69,328	601,417
Other expenditures	20,033	5,296	14,256	8,941	4,364	5,120
Total expenditures	7,871,548	8,293,689	8,663,648	9,209,307	8,620,368	9,624,857
Total students	915	825	888	839	922	965
Spending per student	8,603	10,053	9,756	10,977	9,350	9,974



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 89.6 percent of the total expenditures. Purchased services, at 3.0 percent, make up the third 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 6.3 percent of the 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

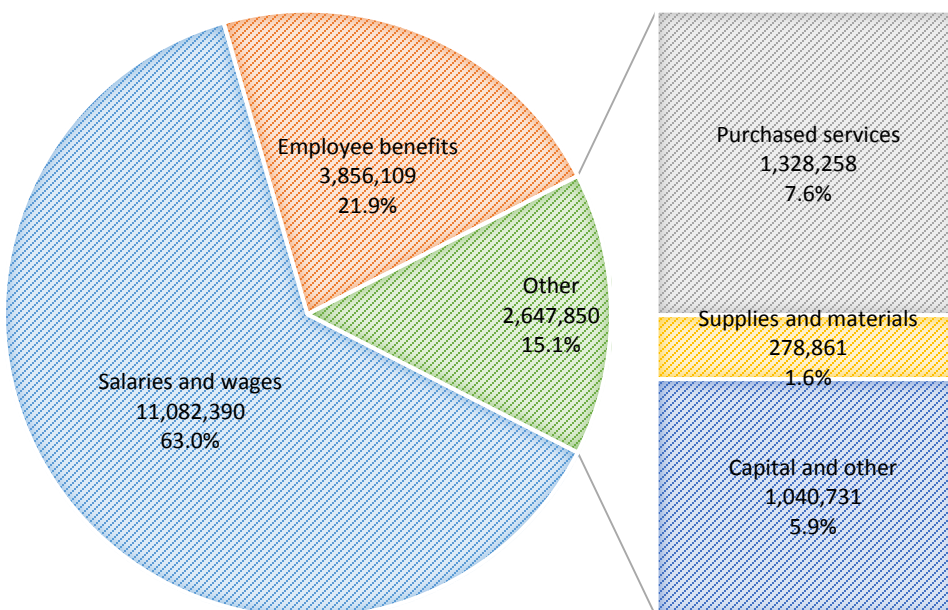
Principal: Michael Bolsoni
Phone: 952-431-8200

Apple Valley's enrollment declined from 1,728 students on October 1, 2011, to 1,594 on October 1, 2015. The projected enrollment for 2016-17 is 1,577. During the same time period, the percentage of students eligible for free or reduced-price school meals has increased from 26.3 percent in 2011-12 to a projected 35.6 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
9	464	439	425	474	400	379
10	480	443	435	436	464	456
11	385	400	386	376	383	403
12	399	352	378	379	347	339
Total	1,728	1,634	1,624	1,665	1,594	1,577

F/R	26.3%	25.4%	31.0%	29.7%	33.3%	35.6%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	10,721,259	10,833,540	10,929,122	11,179,149	10,863,784	11,082,390
Employee benefits	3,444,727	3,651,613	3,824,521	4,027,419	3,871,525	3,856,109
Purchased services	764,325	676,500	796,801	777,296	1,013,629	1,328,258
Supplies and materials	367,761	346,108	330,382	478,978	520,272	278,861
Capital expenditures	144,809	216,781	211,681	611,774	200,906	993,992
Other expenditures	43,821	48,217	30,827	30,771	26,300	46,739
Total expenditures	15,486,702	15,772,759	16,123,335	17,105,387	16,496,416	17,586,349
 Total students	 1,728	 1,634	 1,624	 1,665	 1,594	 1,577
 Spending per student	 8,962	 9,653	 9,928	 10,274	 10,349	 11,152



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for nearly 84.9 percent of the total expenditures. Purchased services, at 7.6 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.6 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 5.9 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

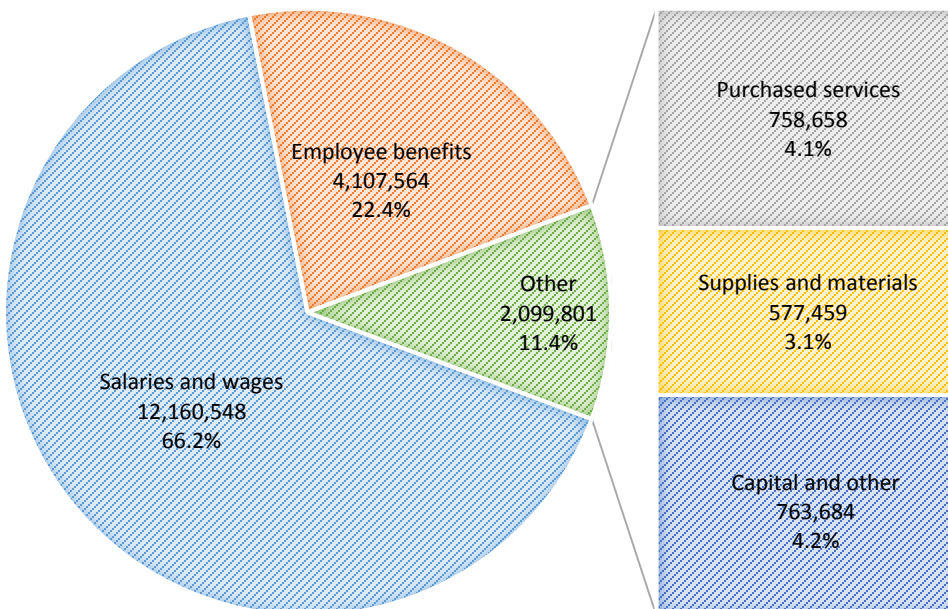
Principal: Polly Reikowski
Phone: 651-683-6900

Eagan's enrollment declined from 2,184 in 2011-12 to a projected count of 1,976 for 2016-17. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 9.4 percent in 2011-12 to a projected 13.0 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
9	557	551	504	543	528	500
10	543	567	551	507	543	534
11	542	470	513	498	449	472
12	542	519	450	483	481	470
Total	2,184	2,107	2,018	2,031	2,001	1,976

F/R	9.4%	9.8%	12.6%	12.6%	12.8%	13.0%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	11,682,620	11,722,161	11,627,389	12,207,293	11,777,171	12,160,548
Employee benefits	3,659,819	3,902,469	3,806,295	4,111,659	3,969,000	4,107,564
Purchased services	1,035,801	1,248,434	1,258,885	1,030,093	823,621	758,658
Supplies and materials	516,519	545,252	464,795	497,766	362,210	577,459
Capital expenditures	134,062	325,957	477,618	176,750	89,551	731,614
Other expenditures	58,891	107,285	50,436	58,061	37,843	32,070
Total expenditures	17,087,712	17,851,558	17,685,418	18,081,622	17,059,396	18,367,913
Total students	2,184	2,107	2,018	2,031	2,001	1,976
Spending per student	7,824	8,473	8,764	8,903	8,525	9,296



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 88.6 percent of the total expenditures. Purchased services, at 4.1 percent, make up the third largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 3.1 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 4.2 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

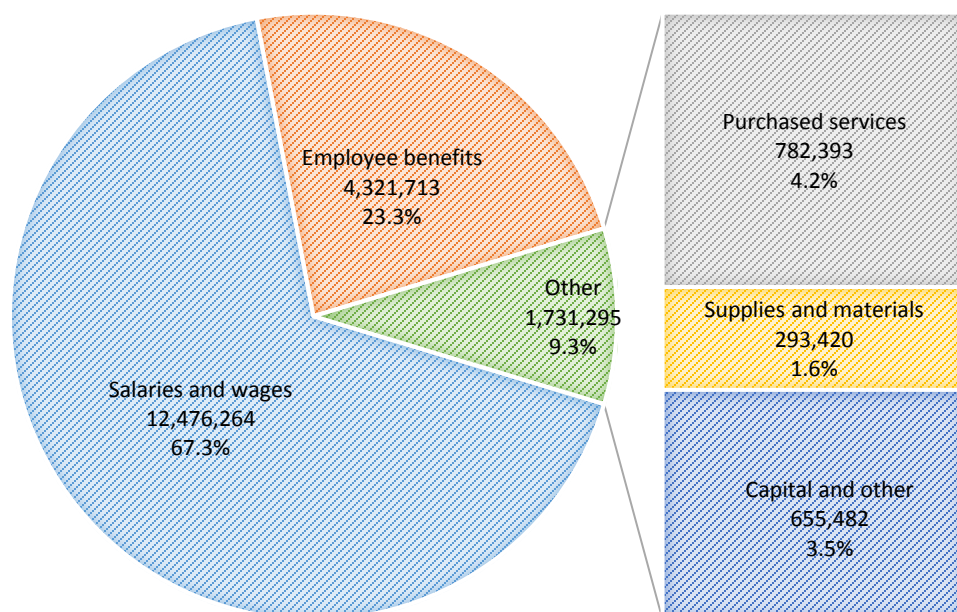
Principal: Randall Peterson
Phone: 952-431-8900

Eastview's enrollment increased from 2,072 in 2011-12 to 2,175 in 2015-16. The projected student count for the 2016-17 school year is 2,149. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 15.1 percent in 2011-12 to a projected 18.7 percent in 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
9	524	562	575	581	619	586
10	549	526	560	581	582	573
11	516	494	476	487	516	543
12	483	503	459	440	458	447
Total	2,072	2,085	2,070	2,089	2,175	2,149

F/R	15.1%	14.1%	17.5%	16.2%	16.9%	18.7%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	11,483,389	11,832,832	12,096,713	12,345,930	12,079,982	12,476,264
Employee benefits	3,587,744	3,841,676	4,017,519	4,142,909	4,166,659	4,321,713
Purchased services	896,727	963,467	1,103,095	1,059,490	734,781	782,393
Supplies and materials	432,434	436,241	427,644	462,396	378,088	293,420
Capital expenditures	61,623	133,936	128,804	140,304	87,258	630,682
Other expenditures	53,337	51,988	30,359	29,510	28,885	24,800
Total expenditures	16,515,255	17,260,138	17,804,133	18,180,538	17,475,653	18,529,272
Total students	2,072	2,085	2,070	2,089	2,175	2,149
Spending per student	7,971	8,278	8,601	8,703	8,035	8,622



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 90.6 percent of the total expenditures. Purchased services, at 4.2 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.6 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resource and general office supplies. The remaining 3.5 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

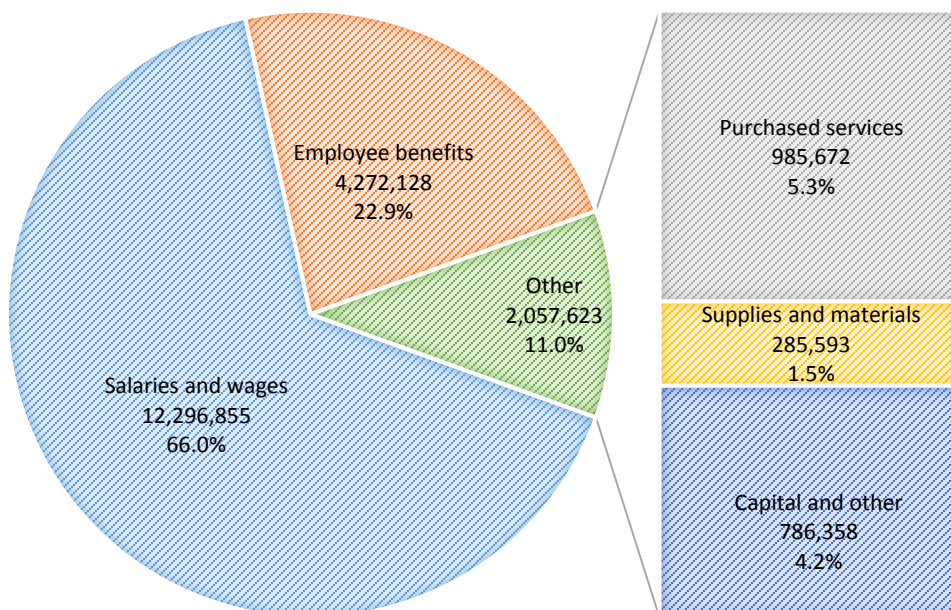
Principal: John Wollersheim
Phone: 651-423-7501

Rosemount's enrollment declined from 2,103 students in 2011-12 to 2,078 in 2015-16. The projected student count for the 2016-17 school year is 2,052. The percentage of students eligible for free or reduced-price school meals increased from 15.9 percent in 2011-12 to a projected 16.4 percent in 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
9	548	515	536	564	591	559
10	567	536	521	526	566	557
11	482	518	477	480	474	499
12	506	473	495	456	447	437
Total	2,103	2,042	2,029	2,026	2,078	2,052

F/R	15.9%	15.7%	17.6%	14.6%	16.0%	16.4%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	11,883,452	11,764,695	11,979,652	12,164,675	12,010,568	12,296,855
Employee benefits	3,731,587	3,827,701	4,042,464	4,236,004	4,177,857	4,272,128
Purchased services	908,878	1,010,172	1,122,151	1,064,540	926,036	985,672
Supplies and materials	379,437	400,220	423,558	397,851	259,117	285,593
Capital expenditures	92,437	175,850	283,405	178,469	152,365	763,007
Other expenditures	33,079	30,180	30,720	25,526	27,817	23,351
Total expenditures	17,028,870	17,208,819	17,881,951	18,067,064	17,553,760	18,626,606
Total students	2,103	2,042	2,029	2,026	2,078	2,052
Spending per student	8,097	8,427	8,813	8,918	8,447	9,077



The pie chart at left shows the school's 2016-17 preliminary budget by object series. The budgets for salary and benefits are the largest cost drivers, accounting for nearly 88.9 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 4.2 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

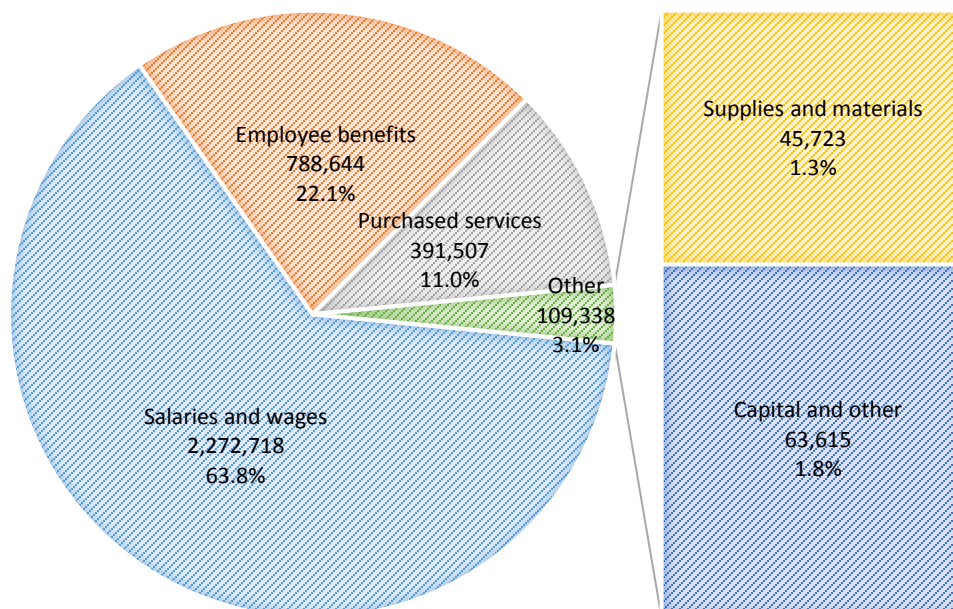
Principal: Dan Bodette
Phone: 952-431-8750

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 2016-17 school year is 441. Similar to other schools within the district, the percentage of students eligible for free or reduced-price school meals has increased, from 10.5 percent in 2011-12 to a projected 14.0 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2016
9	-	-	-	-	-	-
10	-	-	-	-	-	-
11	230	233	182	225	222	234
12	181	190	191	163	212	207
Total	411	423	373	388	434	441

F/R	10.5%	10.2%	16.2%	14.4%	13.9%	14.0%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	2,039,651	1,970,686	1,980,858	2,015,630	2,168,573	2,272,718
Employee benefits	610,314	608,786	639,400	662,450	744,273	788,644
Purchased services	523,088	472,080	446,381	444,270	671,066	391,507
Supplies and materials	74,400	61,341	43,977	43,798	53,692	45,723
Capital expenditures	17,236	25,604	63,941	12,879	36,717	60,765
Other expenditures	1,750	2,713	2,509	6,406	6,535	2,850
Total expenditures	3,266,440	3,141,210	3,177,066	3,185,433	3,680,856	3,562,207
Total students	411	423	373	388	434	441
Spending per student	7,948	7,426	8,518	8,210	8,481	8,078



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 85.9 percent of the total expenditures. Purchased services, at 11.0 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 1.3 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 1.8 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

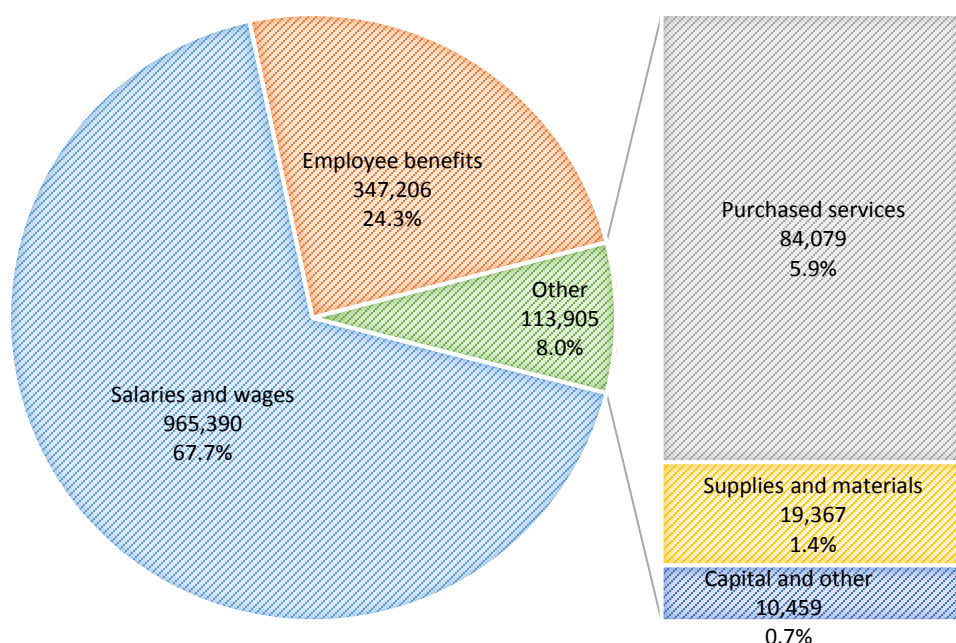
Principal: Dave Schmitz
Phone: 952-431-8720

Enrollment for the district's Area Learning Center, an alternative high school program, fluctuates from year to year. The projected student count for the 2016-17 school year is 133. The percentage of students eligible for free or reduced-price school meals has increased, from 36.7 percent in 2011-12 to a projected 51.5 percent for 2016-17. 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	Fiscal Year - October 1 Count					
	2012	2013	2014	2015	2016	2017
9	5	2	2	2	0	0
10	8	8	10	10	9	23
11	37	15	40	24	22	23
12	106	89	61	100	103	101
Total	156	114	113	136	134	133

F/R	36.7%	32.0%	50.9%	40.7%	61.5%	51.5%
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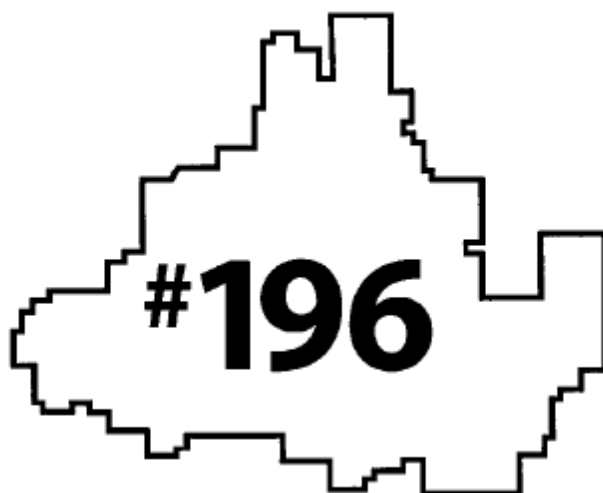
	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget
Expenditures						
Salaries and wages	1,040,103	988,800	906,325	1,022,031	975,331	965,390
Employee benefits	385,172	381,832	344,307	405,162	373,556	347,206
Purchased services	56,009	66,574	84,755	81,370	111,877	84,079
Supplies and materials	57,738	25,504	23,276	26,585	51,548	19,367
Capital expenditures	5,812	6,801	24,252	8,969	11,617	10,120
Other expenditures	2,572	75	335	209	4,765	339
Total expenditures	1,547,406	1,469,587	1,383,250	1,544,326	1,528,694	1,426,501
Total students	156	114	113	136	134	133
Spending per student	9,919	12,891	12,241	11,355	11,408	10,726

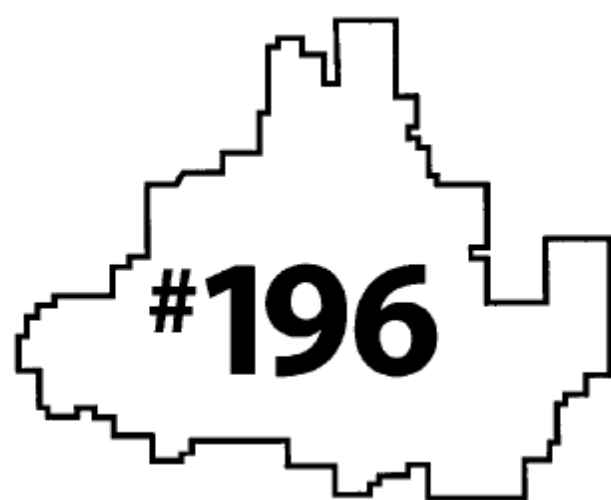


The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 92 percent of the total expenditures. Purchased services, at 5.9 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.4 percent of the school's budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 0.7 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	2016-17(3)
K	1,891	1,902	1,873	1,782	1,920	1,910	1,800
1	1,849	1,948	1,985	1,954	1,880	1,981	1,997
2	1,958	1,884	1,960	1,994	1,997	1,942	2,019
3	1,815	1,969	1,917	1,969	2,022	2,024	1,968
4	1,932	1,819	1,986	1,974	1,998	2,059	2,059
5	2,020	1,955	1,820	2,006	1,982	2,039	2,078
6	1,957	2,033	1,954	1,884	2,031	2,020	2,058
7	1,975	1,952	2,035	2,024	1,904	2,102	2,063
8	2,022	1,995	1,927	2,087	2,020	1,918	2,114
9	2,156	2,098	2,069	2,046	2,164	2,138	2,024
10	2,192	2,147	2,080	2,074	2,060	2,165	2,130
11	2,256	2,195	2,131	2,086	2,090	2,068	2,176
12	2,185	2,262	2,191	2,113	2,064	2,107	2,059
CBSE (1)	840	817	771	734	771	812	824
ECSE (2)	406	427	469	475	509	505	510
Totals	27,454	27,403	27,168	27,202	27,412	27,790	27,879

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	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17(1)
Cedar Park Elementary STEM School (CP)	671	689	705	708	697	685
Deerwood Elementary (DW)	539	583	564	605	643	655
Diamond Path Elementary	743	754	750	755	805	813
School of International Studies (DP)						
Echo Park Elementary (EP)	705	666	641	683	665	673
Glacier Hills Elementary	611	601	685	721	758	760
School of Arts and Science (GH)						
Greenleaf Elementary (GL)	897	907	910	927	949	914
Highland Elementary (HL)	622	642	717	650	676	666
Northview Elementary (NV)	386	402	400	387	381	387
Oak Ridge Elementary (OR)	621	619	622	616	550	543
Parkview Elementary (PV)	796	785	737	848	890	914
Pinewood Elementary (PW)	586	572	604	577	609	601
Red Pine Elementary (RP)	946	945	934	873	823	805
Rosemount Elementary (RE)	645	616	641	670	704	714
Shannon Park Elementary (SP)	775	812	817	824	812	794
Southview Elementary (SV)	638	660	634	626	636	616
Thomas Lake Elementary (TL)	372	356	374	406	427	432
Westview Elementary (WV)	442	437	419	398	385	405
Woodland Elementary (WL)	482	495	525	525	545	544
Black Hawk Middle (BHMS)	853	800	798	847	868	888
Dakota Hills Middle (DHMS)	1,121	1,127	1,151	1,102	1,041	1048
Falcon Ridge Middle (FRMS)	1,121	1,129	1,089	1,032	1,038	1071
Rosemount Middle (RMS)	1,165	1,168	1,163	1,199	1,220	1269
Scott Highlands Middle (SHMS)	805	867	910	936	951	994
Valley Middle School of STEM (VMS)	915	825	884	839	922	965
Apple Valley High (AVHS)	1,728	1,634	1,633	1,665	1,594	1577
Eagan High (EHS)	2,184	2,107	2,023	2,031	2,001	1976
Eastview High (EVHS)	2,072	2,085	2,069	2,089	2,175	2149
Rosemount High (RHS)	2,103	2,042	2,036	2,026	2,078	2052
School of Environmental Studies (SES)	411	423	378	388	434	441
Adult Basic Education (ABE)	48	66	64	43	62	61
Area Learning Center (ALC)	156	114	116	136	134	133
Center-Based Special Education (CBSE)	817	771	734	771	812	824
Early Childhood Special Education (ECSE)	427	469	475	509	505	510
Totals	27,403	27,168	27,202	27,412	27,790	27,879

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	100	112	127	121	119	118	-	-	-	-	-	-	-	-	697
DP	136	139	133	130	133	134	-	-	-	-	-	-	-	-	805
DW	124	104	99	99	101	116	-	-	-	-	-	-	-	-	643
EP	110	128	104	109	107	107	-	-	-	-	-	-	-	-	665
GH	111	132	125	139	135	116	-	-	-	-	-	-	-	-	758
GL	127	172	154	161	165	170	-	-	-	-	-	-	-	-	949
HL	109	103	112	129	99	124	-	-	-	-	-	-	-	-	676
NV	68	57	46	73	72	65	-	-	-	-	-	-	-	-	381
OR	81	95	93	97	91	93	-	-	-	-	-	-	-	-	550
PV	152	155	162	146	140	135	-	-	-	-	-	-	-	-	890
PW	101	80	95	109	110	114	-	-	-	-	-	-	-	-	609
RE	123	107	115	113	128	118	-	-	-	-	-	-	-	-	704
RP	117	126	120	156	162	142	-	-	-	-	-	-	-	-	823
SP	120	136	135	114	163	144	-	-	-	-	-	-	-	-	812
SV	100	94	104	94	119	125	-	-	-	-	-	-	-	-	636
TL	69	88	68	63	71	68	-	-	-	-	-	-	-	-	427
WL	76	63	65	71	51	59	-	-	-	-	-	-	-	-	385
WV	86	90	85	100	93	91	-	-	-	-	-	-	-	-	545
AVHS	-	-	-	-	-	-	-	-	-	400	464	383	347	-	1,594
EHS	-	-	-	-	-	-	-	-	-	528	543	449	481	-	2,001
EVHS	-	-	-	-	-	-	-	-	-	619	582	516	458	-	2,175
RHS	-	-	-	-	-	-	-	-	-	591	566	474	447	-	2,078
SES	-	-	-	-	-	-	-	-	-	-	-	222	212	-	434
BHMS	-	-	-	-	-	-	287	301	280	-	-	-	-	-	868
DHMS	-	-	-	-	-	-	325	383	333	-	-	-	-	-	1,041
FRMS	-	-	-	-	-	-	358	339	341	-	-	-	-	-	1,038
RMS	-	-	-	-	-	-	410	430	380	-	-	-	-	-	1,220
SHMS	-	-	-	-	-	-	326	327	298	-	-	-	-	-	951
VMS	-	-	-	-	-	-	314	322	286	-	-	-	-	-	922
ABE	-	-	-	-	-	-	-	-	-	-	1	2	59	-	62
ALC	-	-	-	-	-	-	-	-	-	-	9	22	103	-	134
CBSE	-	-	-	-	-	-	-	-	-	-	-	-	-	812	812
ECSE	-	-	-	-	-	-	-	-	-	-	-	-	-	505	505
Totals	1,910	1,981	1,942	2,024	2,059	2,039	2,020	2,102	1,918	2,138	2,165	2,068	2,107	1,317	27,790

Note: Actual Enrollments as of October 1, 2015.

Students Average Daily Membership (ADM) (1):

Year Ended June 30,	Ealry Childhood & 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
2015	2,251.04	12,235.89	12,718.96	27,205.89	29,748.93

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

	<u>Kindergarten</u>	<u>Elementary Grades 1-3</u>	<u>Elementary Grades 4-6</u>	<u>Secondary</u>
Fiscal 2008 through 2014	0.612	1.115	1.060	1.300
Fiscal 2015 & Later	0.550	1.000	1.000	1.200

Source: Minnesota Department of Education

Assessment and Student Achievement:

	2011	2012	2013	2014	2015
State Accountability Tests (1)					
Reading					
Grade 3	87	87	64	63	63
Grade 4	82	82	63	61	65
Grade 5	87	85	73	75	72
Grade 6	81	83	66	67	71
Grade 7	77	79	65	65	63
Grade 8	78	79	64	65	67
Grade 10	83	87	74	72	71
Math					
Grade 3	80	77	76	76	76
Grade 4	78	76	77	77	77
Grade 5	65	67	67	68	69
Grade 6	53	62	64	65	66
Grade 7	58	59	64	64	64
Grade 8	51	62	61	63	64
Grade 11	62	52	67	62	63
Science					
Grade 5	57	61	66	71	67
Grade 8	46	46	51	56	57
High School	65	68	67	69	69
Measures of Academic Progress (MAP) (2)					
Reading					
Grades 2-5	69.5	63.1	64.3	72.3	72.8
Grades 6-7	60.7	61.3	62.5	61.0	63.2
Math					
Grades 2-5	75.7	72.9	66.3	65.0	71.9
Grades 6-7	60.3	67.8	55.5	60.3	63.2
American College Testing (ACT)	24.0	24.1	24.0	24.1	24.4
Graduation Data (3)					
District graduation rates	95	91	92	92	90
State graduation rates	77	78	80	81	82

(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
2015	24,853	2,528,744	14,963	169	60.2	676,947	26.8	195,960	7.7

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	147,703	405,088	20,192,381	49,847	36.7	4.9	27,168
2013	148,392	408,509	N/A	N/A	37.4	4.7	27,202
2014	149,616	412,529	21,524,339	51,220	37.5	3.7	27,412
2015	149,406	414,686	N/A	N/A	37.3	3.7	27,790

N/A - Not Available

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

(2) 2015 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	2012-13	2013-14	2014-15	2015-16	2016-17(1)
Teachers	Teachers	1,737.50	1,743.24	1,817.67	1,844.79	1,843.58
Nurses	Teachers	29.56	28.84	28.76	30.51	29.98
Social Workers	Teachers	17.45	16.95	17.58	17.18	15.30
Psychologists	Teachers	25.10	24.95	25.41	25.75	27.85
Occupational/Physical Therapists	Teachers	29.70	29.70	28.75	26.50	29.60
Psychologist/Speech Evaluation	Teachers	9.00	9.15	9.35	8.35	0.00
Q Comp Peer Leaders	Teachers	26.38	25.58	26.20	24.88	21.00
Counselors	Teachers	30.40	30.60	29.70	29.30	31.04
Deans	Teachers	2.89	2.39	2.39	3.39	2.83
Trainers	Teachers	9.40	7.50	3.10	4.89	6.85
Secretarial and Clerical	Secretarial and Clerical	658.84	649.60	651.00	640.06	637.70
Custodial	Custodial	145.50	145.00	142.00	148.50	146.50
Bus Drivers and Chaperones	Bus Drivers and Chaperones	201.33	202.24	201.71	201.71	201.71
Food Service	Food Service	99.85	98.22	111.69	101.06	104.20
Principals	Principals	30.00	30.00	30.00	29.00	29.00
Assistant Administrators	Principals	35.90	35.75	36.86	37.04	39.40
District Office Administrators	Special Staff	34.30	35.00	38.00	39.00	39.00
Building Chiefs	Building Chiefs	32.00	32.00	31.00	31.00	32.00
Vehicle Technicians	Vehicle Technicians	8.00	8.00	7.00	9.00	8.00
Special Staff	Special Staff	91.64	98.69	99.90	105.48	109.38
	Totals	3,254.73	3,253.40	3,338.06	3,357.39	3,354.91

Long-Term Debt Obligations:

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	26,120,000	8,330,000
2012C Refunding	Bond	06/07/12	3.00-4.50	24,210,000	02/01/25	19,825,000	1,745,000
2013A Refunding	Bond	06/15/13	2.00-3.00	12,100,000	02/01/25	11,295,000	1,015,000
2014A Refunding	Bond	06/04/14	3.00	2,230,000	02/01/20	1,540,000	370,000
2016A School Building Bonds	Bond	02/16/16	1.00-5.00	112,150,000	02/01/30	112,150,000	1,000,000
2010A Certificates	COP	10/01/10	2.00-3.50	2,705,000	04/01/26	1,920,000	170,000
2013B Certificates	COP	12/01/13	2.00-4.00	13,710,000	02/01/29	12,110,000	775,000
Elementary School Additions	Lease	05/20/99	4.25-5.00	4,213,517	02/01/19	958,038	305,891
Generators	Lease	08/31/09	5.50	392,979	08/31/19	147,811	45,670
ATP Building	Lease	06/29/12	4.54	5,028,875	06/01/27	3,887,655	303,811
School Addition (PV)	Lease	11/25/14	2.91	4,200,000	02/01/30	3,993,931	234,842

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
2017	12,460,000	7,166,353	945,000	463,731	890,214	273,847
2018	11,885,000	6,893,870	960,000	443,981	922,933	241,128
2019	12,470,000	6,345,820	985,000	415,181	956,969	207,093
2020	11,330,000	5,771,170	1,025,000	377,531	587,918	176,598
2021	11,800,000	5,254,920	1,060,000	346,781	605,321	159,195
2022	12,205,000	4,713,970	1,090,000	314,506	623,240	141,277
2023	12,765,000	4,154,623	1,125,000	281,319	641,689	122,828
2024	13,350,000	3,570,620	1,155,000	246,819	660,684	103,832
2025	13,955,000	2,959,270	1,195,000	210,213	680,241	84,275
2026	10,695,000	2,318,400	1,230,000	170,838	700,378	64,139
2027	11,250,000	1,783,650	1,045,000	127,788	721,110	43,406
2028	11,820,000	1,221,150	1,085,000	88,600	322,695	26,674
2029	12,290,000	748,350	1,130,000	45,200	322,154	17,216
2030	12,655,000	379,650	-	-	341,890	7,480
	<u>170,930,000</u>	<u>53,281,816</u>	<u>14,030,000</u>	<u>3,532,488</u>	<u>8,977,436</u>	<u>1,668,988</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
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>1,920,000</u>	<u>368,025</u>	<u>12,110,000</u>	<u>3,164,463</u>	<u>14,030,000</u>	<u>3,532,488</u>

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

Year Ending June 30,	2009A Taxable OPEB		2012C Refunding		2013A Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	8,330,000	1,264,350	1,745,000	814,376	1,015,000	297,294
2018	8,665,000	889,500	1,820,000	762,026	1,025,000	266,844
2019	9,125,000	456,250	1,805,000	689,226	1,145,000	236,094
2020	-	-	1,885,000	617,026	1,170,000	201,744
2021	-	-	2,365,000	541,626	1,270,000	166,644
2022	-	-	2,440,000	447,026	1,325,000	128,544
2023	-	-	2,510,000	349,429	1,390,000	88,794
2024	-	-	2,590,000	236,476	1,440,000	60,994
2025	-	-	2,665,000	119,926	1,515,000	32,194
2026	-	-	-	-	-	-
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-

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

Year Ending June 30,	2014A Refunding		2016A School Building		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	370,000	46,200	1,000,000	4,744,133	12,460,000	7,166,353
2018	375,000	35,100	-	4,940,400	11,885,000	6,893,870
2019	395,000	23,850	-	4,940,400	12,470,000	6,345,820
2020	400,000	12,000	7,875,000	4,940,400	11,330,000	5,771,170
2021	-	-	8,165,000	4,546,650	11,800,000	5,254,920
2022	-	-	8,440,000	4,138,400	12,205,000	4,713,970
2023	-	-	8,865,000	3,716,400	12,765,000	4,154,623
2024	-	-	9,320,000	3,273,150	13,350,000	3,570,620
2025	-	-	9,775,000	2,807,150	13,955,000	2,959,270
2026	-	-	10,695,000	2,318,400	10,695,000	2,318,400
2027	-	-	11,250,000	1,783,650	11,250,000	1,783,650
2028	-	-	11,820,000	1,221,150	11,820,000	1,221,150
2029	-	-	12,290,000	748,350	12,290,000	748,350

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

Year Ending June 30,	Elementary Additions		Generators		ATP Building		Elementary Addition (PV)		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	305,891	37,854	45,670	10,130	303,811	111,336	234,842	114,527	890,214	273,847
2018	319,154	24,591	49,180	6,620	312,872	102,275	241,726	107,644	922,933	241,128
2019	332,993	10,752	52,961	2,839	322,204	92,943	248,811	100,558	956,969	207,093
2020	-	-	-	-	331,813	83,333	256,104	93,265	587,918	176,598
2021	-	-	-	-	341,710	73,437	263,611	85,758	605,321	159,195
2022	-	-	-	-	351,902	63,245	271,338	78,031	623,240	141,277
2023	-	-	-	-	362,397	52,750	279,292	70,078	641,689	122,828
2024	-	-	-	-	373,206	41,941	287,478	61,891	660,684	103,832
2025	-	-	-	-	384,337	30,810	295,905	53,465	680,241	84,275
2026	-	-	-	-	395,800	19,347	304,578	44,792	700,378	64,139
2027	-	-	-	-	407,604	7,542	313,506	35,864	721,110	43,406
2028	-	-	-	-	-	-	322,695	26,674	322,695	26,674
2029	-	-	-	-	-	-	332,154	17,216	332,154	17,216
2030	-	-	-	-	-	-	341,890	7,480	341,890	7,480
	<u>958,038</u>	<u>73,196</u>	<u>147,811</u>	<u>19,589</u>	<u>3,887,655</u>	<u>678,958</u>	<u>3,993,931</u>	<u>897,244</u>	<u>8,987,435</u>	<u>1,668,987</u>

Legal Debt Margin Information:

	as of June 30,				
	2011	2012	2013	2014	2015
Estimated market value (MV)	13,695,749,527	13,379,616,185	12,717,603,775	13,089,930,995	14,246,590,466
Debt limit (15% of MV)	2,054,362,429	2,006,942,428	1,907,640,566	1,963,489,649	2,136,988,570
Debt applicable to limit					
General Obligation Bonds	134,160,000	142,835,000	139,405,000	99,705,000	81,775,000
Less cash in reserves for repayment	(4,697,250)	(32,238,524)	(44,234,187)	(18,831,629)	(16,385,721)
Total debt applicable to limit	129,462,750	110,596,476	95,170,813	80,873,371	65,389,279
Legal Debt Margin	1,924,899,679	1,896,345,952	1,812,469,753	1,882,616,278	2,071,599,291
Net debt as a % of debt limit	6.30%	5.51%	4.99%	4.12%	3.06%

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		
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
2015	158,041,081	(14,673,864)	(2,147,523)	141,219,694	17,328,300	158,547,994	14,246,590,466

Tax Revenues:

Fiscal Year	Property Tax					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
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
2015	52,118,695	1,683,323	6,220,053	16,692,852	2,547,390	79,262,313

Tax Rates:

Tax Collection Year	Rate	Property Tax Rates(1) Last Ten Fiscal Years			
		General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total
2006	Tax Capacity Rate	11.780	1.095	14.679	27.554
2006	Market Value Rate	0.224	-	-	0.224
2007	Tax Capacity Rate	10.623	0.944	12.040	23.607
2007	Market Value Rate	0.208	-	-	0.208
2008	Tax Capacity Rate	10.146	0.793	10.197	21.136
2008	Market Value Rate	0.213	-	-	0.213
2009	Tax Capacity Rate	10.287	0.928	9.989	21.204
2009	Market Value Rate	0.210	-	-	0.210
2010	Tax Capacity Rate	12.918	1.013	11.460	25.391
2010	Market Value Rate	0.223	-	-	0.223
2011	Tax Capacity Rate	13.718	1.061	12.180	26.959
2011	Market Value Rate	0.226	-	-	0.226
2012	Tax Capacity Rate	14.102	1.116	13.222	28.440
2012	Market Value Rate	0.221	-	-	0.221
2013	Tax Capacity Rate	13.627	1.182	13.147	27.956
2013	Market Value Rate	0.235	-	-	0.235
2014	Tax Capacity Rate	13.325	1.149	13.132	27.606
2014	Market Value Rate	0.258	-	-	0.258
2015	Tax Capacity Rate	12.859	1.032	9.380	23.271
2015	Market Value Rate	0.255	-	-	0.255

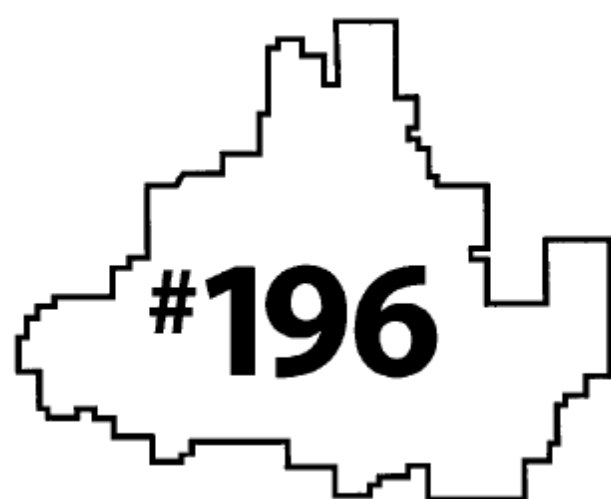
Source: Dakota County Department of Property and Public Records

Fund Balances of Governmental Funds:

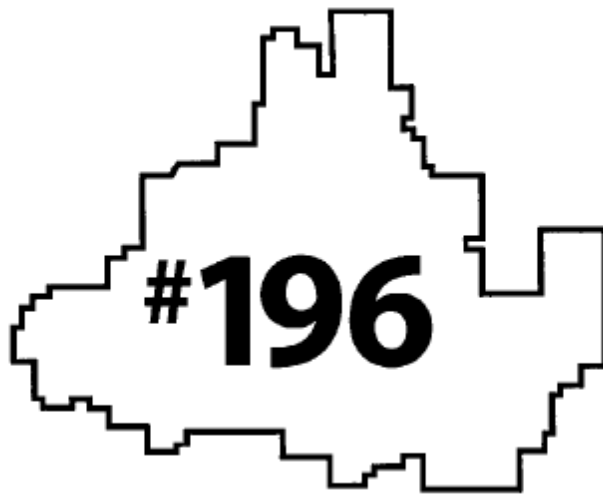
	Fiscal Year				
	2011	2012	2013	2014	2015
General Fund					
Reserved	-	-	-	-	-
Unreserved	-	-	-	-	-
Nonspendable	773,859	843,827	854,963	940,209	924,736
Restricted	2,218,810	1,195,907	1,714,690	3,010,821	3,296,572
Assigned	8,962,579	9,487,053	20,341,273	8,895,095	6,636,835
Unassigned	23,542,504	29,847,225	16,844,900	18,284,761	21,074,506
Total General Fund	<u>35,497,752</u>	<u>41,374,012</u>	<u>39,755,826</u>	<u>31,130,886</u>	<u>31,932,649</u>
All other governmental funds					
Reserved	-	-	-	-	-
Unreserved, reported in					
Special revenue funds	-	-	-	-	-
Capital Projects – Building Construction Fun	-	-	-	-	-
Debt Service Fund	-	-	-	-	-
Nonspendable	319,961	196,015	249,138	172,385	132,289
Restricted	9,393,920	36,826,306	49,345,541	30,575,969	19,888,229
Unassigned, reported in					
Capital Projects – Building Construction Fun	(91,298)	-	-	-	(279,012)
Total all other governmental funds	<u>9,622,583</u>	<u>37,022,321</u>	<u>49,594,679</u>	<u>30,748,354</u>	<u>19,741,506</u>

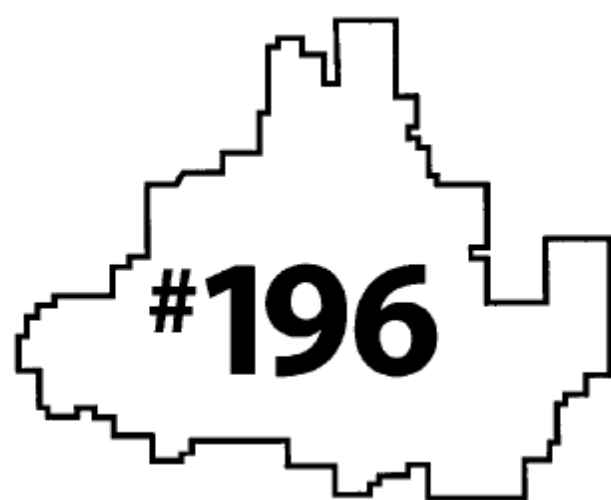
Change in Fund Balances of Governmental Funds (Actuals):

	Fiscal Year				
	2011	2012	2013	2014	2015
Revenues					
Local sources					
Taxes	103,540,368	75,872,335	75,534,830	50,312,679	79,262,313
Investment earnings	108,110	62,715	183,896	254,245	197,264
Other	23,736,052	24,616,940	24,762,575	24,827,075	21,183,365
State sources	190,544,694	218,969,312	224,715,822	251,943,911	247,270,824
Federal sources	13,612,715	17,281,296	12,289,808	12,123,310	12,820,914
Total revenues	331,541,939	336,802,598	337,486,931	339,461,220	360,734,680
Expenditures					
Current					
Administration	10,610,352	10,884,027	11,685,219	12,662,675	13,188,527
District support services	8,003,178	8,390,674	8,303,655	8,245,964	8,802,535
Elementary and secondary instruction	146,233,427	146,550,850	146,884,786	151,453,547	160,442,599
Vocational education instruction	3,684,086	3,820,177	3,860,595	3,899,432	4,161,539
Special education instruction	55,441,820	55,821,234	57,700,284	60,749,987	62,011,436
Instructional support services	13,266,880	13,446,242	16,120,814	16,734,739	18,361,748
Pupil support services	21,823,059	20,036,358	22,686,884	23,318,080	22,991,342
Sites and buildings	21,853,910	26,073,195	22,380,519	22,906,580	21,468,077
Fiscal and other fixed cost programs	480,313	539,813	598,093	697,917	651,864
Food service	10,859,314	11,130,758	10,707,855	11,253,357	11,509,963
Community service	9,085,817	9,230,564	9,772,281	9,784,435	7,739,627
Capital outlay	9,795,213	8,609,979	6,200,964	13,388,239	19,028,484
Debt service					
Principal	17,084,198	17,203,854	16,871,223	16,460,404	17,880,544
Interest and fiscal charges	5,443,472	5,470,324	5,368,621	4,897,774	4,586,660
Total expenditures	333,665,039	337,208,049	339,141,793	356,453,130	372,824,945
Revenues over (under) expenditures	(2,123,100)	(405,451)	(1,654,862)	(16,991,910)	(12,090,265)
Other financing sources (uses)					
Transfers in	7,434,560	7,813,886	6,749,505	6,128,424	6,225,838
Transfers out	(7,434,560)	(7,813,886)	(7,456,023)	(6,128,424)	(6,225,838)
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)	(2,325,000)
Capital leases and other loans	-	5,478,812	-	96,569	4,200,000
Sale of capital assets	2,878	180,821	404,526	8,143	10,180
Total other financing sources (uses)	2,666,691	33,681,449	12,609,034	(10,479,355)	1,885,180
Net change in fund balances	543,591	33,275,998	10,954,172	(27,471,265)	(10,205,085)
Fund balances					
Beginning of year	44,576,743	45,120,334	78,396,332	89,350,504	61,879,239
End of year	45,120,334	78,396,332	89,350,504	61,879,239	51,674,154



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 weighted count of pupils in average daily membership used in the calculation of state aid and local tax levies.

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 taxable value of property. Tax capacity of a property is determined by the type of property, taxable market value of the property and state-determined class rates for different types or property.

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

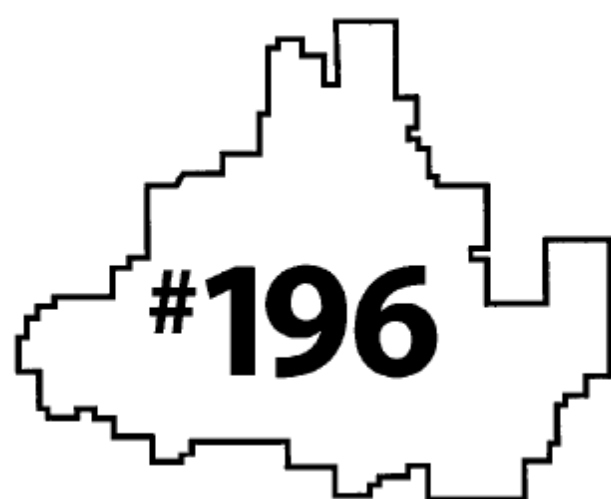
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Y

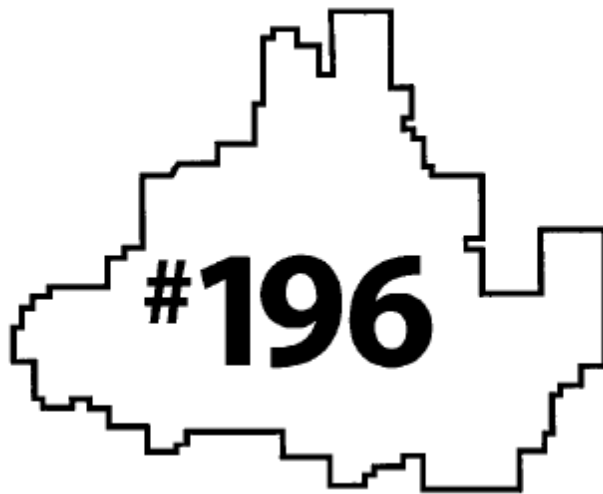
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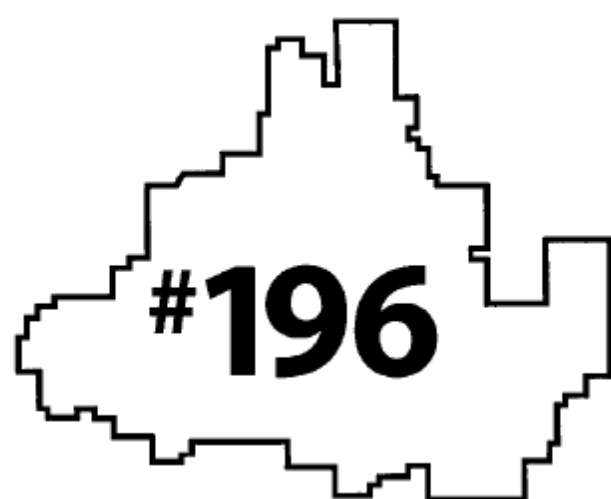
Z

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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

APPENDIX B – District Dimension Codes and UFARS Crosswalks

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(ADSiS)	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 Star lab	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 2016-17 Preliminary Budget;

Activity	Person Responsible	Deadline
Completion of long range enrollment projections and 2016-17 enrollment projections by school	Director of Finance and Operations, Coordinator of Finance, Student Information Supervisor, School Board	November 9, 2015
Preparation of preliminary five-year general fund budget forecast	Director of Finance and Operations, Coordinator of Finance, Mgr. of Fin. Systems, reporting & compliance	November 2015 - January 2016
Budget Advisory Council meet to provide assumptions for preliminary five-year general fund budget forecast	Director of Finance and Operations, Budget Advisory Council	November 18, 2015
School Board meet to discuss assumptions and review a range of five-year general fund forecast scenarios; identify “most likely” scenario for 2016-17 budget planning and budget assumptions	Superintendent, Director of Finance and Operations, School Board	January 25, 2016
School Board meet to review 2015-16 capital expenditure account budget	School Board, Superintendent, Director of Finance and Operations, Coordinator of Finance	February 8, 2016
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 meet to review 2016-17 capital expenditure account budget	School Board, Superintendent, Director of Finance & Operations, Coordinator of Finance	February 8, 2016
School Board approves 2016-17 staffing guidelines (other action agenda item)	Superintendent , Director of Human Resources, School Board	February 8, 2016
Preliminary 2015-16 staffing allocations to directors of elementary and secondary education	Coordinator of Finance	February 22, 2016
2016-17 staffing allocations, building allocations and budget instructions sent to principals and district-level administrators	Coordinator of Finance	March 14, 2016
MyBudgetFile budget centers open for 2016-17 budget preparation	Coordinator of Finance & Staff	March 15, 2016
Principals and district-level administrators complete and submit budgets for directors’ review and submission	District-level Administrators School Principals	April 15, 2016
Directors and superintendent review, approve and submit budgets to finance.	Superintendent, Directors	April 22, 2016
Director of finance and operations review 2016-17 preliminary budgets analysis with superintendent	Superintendent, Director of Finance and Operations	April 27, 2016
Prepare draft copy of 2016-17 preliminary budget	Director of Finance and Operations, Coordinator of Finance	May 27, 2016
Cabinet review proposed 2016-17 preliminary budget	Cabinet	June 1, 2016
School Board Audit/Finance committee meet to review proposed 2016-17 preliminary budget	School Board Audit and Finance Committee	June 13, 2016
First reading of proposed 2016-17 preliminary budget (new business)	School Board	June 13, 2016
Second reading and approval of 2016-17 preliminary budget (old business)	School Board	June 27, 2016
2016-17 preliminary budget in place and being expended and monitored	Coordinator of Finance, Principals, District-Level Administrators	July 1, 2016

APPENDIX D – Capital Projects Plans

As mentioned in the financial section, the district's capital projects building construction fund is used to report financial resources used for the acquisition or construction of major capital facilities authorized by bond issue and state-approved alternative facility projects supported by property tax levy. Effective July 1, 2016, alternative facility projects will be supported by the newly long-term facilities maintenance (LTFM) program. Since the district has elected to fund LTFM projects with local property tax levies, LTFM revenue and expenditures are reported in the district's general to comply with state reporting requirements.

The 2016-17 preliminary budget for capital projects building construction fund as presented in this budget document reflects the administration's projected revenue and expenditures for capital projects included in the \$180 million referendum question approved by district voters on November 3, 2015. The approved referendum provides the district with \$130 million in bonding authority to make safety and security improvements at all schools, a new elementary school, and upgrades to technology infrastructure districtwide. The remaining \$50 million will come from \$5 million per year for 10 years capital project levy to increase access to technology for all students and maintain that access over the life of the levy. Capital projects levy revenue and expenditures are reported in the district's general fund.

To comply with Minnesota Statute 123B.595, Subd. 10, the School Board adopted the district's 10-year long-term facilities maintenance plan. In August 2015. Pages 161-164 contain details of the LTFM plan and the estimated annual costs.

A detailed listing of the \$130 million capital projects can be found in pages 165-166.

Independent School District 196
Rosemount-Apple Valley-Eagan Public Schools

Appendix D

Educating our students to reach their full potential

Long Term Facilities Maintenance Proposed 10 Year Plan

		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Grand Total		\$7,894,500	\$7,331,500	\$8,039,500	\$8,060,000	\$7,858,000	\$7,820,000	\$7,572,000	\$7,499,000	\$7,601,000	\$7,603,000
PROGRAM NAME	DESCRIPTION OF PROJECT										
Project Management											
	Districtwide	Surveys (Roofs, Walls, Hardscape)	\$15,000	\$5,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
	Districtwide	Project Management	\$140,000	\$138,000	\$140,000	\$142,000	\$144,000	\$146,000	\$148,000	\$150,000	\$154,000
	Districtwide	Consultants - Design/Engineering	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Roofing											
	Apple Valley High	Partial Roof Replacement	\$400,000								
	Deerwood Elementary	Roof Replacement - gymnasium			\$216,500						
	Diamond Path Elementary	Roof Replacement 1992, 93, 94	\$315,000								
	Districtwide	Roof repairs / replacement	\$40,000	\$50,000	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
	Rosemount High	Roof Replacement 1994, 95	\$290,000								
	Rosemount Middle	Roof Replacement - gymnasium			\$100,000						
	Scott Highlands Middle	Replace roof on storage shed	\$5,000								
	Southview Elementary	Roof Replacement 1994, 99			\$100,000						
	Westview Elementary	Roof Replacement 1997, 98, 99		\$151,000							
	Woodland Elementary	Roof Replacement - metal			\$80,000						
	Valley Middle	Roof Replacement - 1993, 97	\$260,000		\$80,000						
Painting/Other Finishes											
	Black Hawk Middle	Paint lockers	\$20,000								
	Districtwide	Int/Ext painting and Other Finishes	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Districtwide	Ceiling tile replacement	\$55,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Eastview High	Wallpaper repairs/replacement		\$14,000							
	Highland Elementary	Ceiling and grid replacement	\$60,000								
	Parkview Elementary	Ceiling and grid replacement	\$60,000								
	Shannon Park Elementary	Ceiling and grid replacement	\$45,000								
Flooring											
	Apple Valley High	Carpet - replace 2002	\$90,000								
	Dakota Hills Middle	Replace tile and grout - lower level restroom	\$13,000								
	Deerwood Elementary	Carpet - replace 2001	\$115,000								
	Diamond Path Elementary	Carpet - replace 2001	\$60,000								
	Districtwide	Flooring repairs / replacement	\$10,000	\$600,000	\$500,000	\$300,000		\$300,000	\$300,000	\$800,000	\$900,000
	Eagan High	Carpet - replace 2002, 03	\$131,000		\$300,000						
	Eastview High	Carpet - replace theater	\$52,000								
	Greenleaf Elementary	Carpet - replace 2001	\$80,000								
	Greenleaf Elementary	Carpet - replace 2003				\$215,000					
	Greenleaf Elementary	Carpet - replace 2004					\$215,000				
	Highland Elementary	Carpet - replace 2003				\$200,000					
	Highland Elementary	Carpet - replace 2004					\$200,000				
	Northview Elementary	Carpet - replace 2003, 04				\$175,000					
	Northview Elementary	Carpet - replace 2005					\$175,000				
	Oak Ridge Elementary	Carpet - replace 2005						\$175,000			
	Oak Ridge Elementary	Carpet - replace 2006							\$175,000		
	Pinewood Elementary	Carpet - replace 2004					\$200,000				
	Pinewood Elementary	Carpet - replace 2005						\$200,000			
	Rosemount Elementary	Carpet - replace 2002			\$200,000						
	Rosemount Elementary	Carpet - replace 2003				\$200,000					
	Rosemount Elementary	Carpet - replace 2006							\$200,000		
	Rosemount Middle	Carpet - replace 2002		\$125,000							
	Rosemount Middle	Carpet - replace 2003, 06				\$225,000					
	Scott Highlands Middle	Carpet - replace 2004					\$85,000				
	Shannon Park Elementary	Carpet - replace 2004					\$215,000				
	Shannon Park Elementary	Carpet - replace 2005						\$175,000			
	Thomas Lake Elementary	Carpet - replace - 2000	\$105,000								
	Westview Elementary	Carpet - replace 2004					\$125,000				
	Westview Elementary	Carpet - replace 2005						\$125,000			
	Woodland Elementary	Carpet - replace 2005						\$200,000			
	Woodland Elementary	Carpet - replace 2006							\$200,000		
Plumbing - Domestic Water Systems											
	Apple Valley High	Theater restroom plumbing replacement	\$30,000								
	Districtwide	Plumbing - domestic water systems		\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
	Districtwide	Victaulic fittings	\$12,000								
	Districtwide	Drinking fountain replacement	\$30,000								
	Districtwide	Pipe re-insulation	\$12,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Eagan High	Replace shut off valves for urinals and toilets	\$10,000								
Electrical											
	Apple Valley High	Lighting fixture replacement	\$30,000								
	Dakota Hills Middle	Interior lighting replacement	\$25,000								
	Districtwide	Lighting replacements	\$75,000								
	Districtwide	Electrical Maintenance	\$25,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
	Eagan High	Interior lighting replacement	\$25,000								
	Eagan High	Parking lot light replacement	\$23,000								
	Eagan High	Walk way light replacement	\$10,000								
	Highland Elementary	Lighting replacement	\$35,000								
Electronics - Clocks, P.A. Systems, Alarms, Bells											

Independent School District 196
Rosemount-Apple Valley-Eagan Public Schools

Appendix D

Educating our students to reach their full potential

Long Term Facilities Maintenance Proposed 10 Year Plan

			2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Grand Total			\$7,894,500	\$7,331,500	\$8,039,500	\$8,060,000	\$7,858,000	\$7,820,000	\$7,572,000	\$7,499,000	\$7,601,000	\$7,603,000
	Districtwide	Replace broken clock movements	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	20000	20000
	Districtwide	Electronics - p.a., alarms, bells	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Districtwide	P.A. system repairs/replacement		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
	Northview Elementary	P.A. system repairs/replacement	\$19,000									
	Red Pine Elementary	P.A. system repairs/replacement	\$19,000									
Hardscape												
	Districtwide	Concrete sidewalks, curbs		\$600,000	\$700,000	\$600,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
	Districtwide	Parking lot patching	\$30,000									
	Districtwide	Crack fill, seal coat parking lots	\$112,000									
	Districtwide	Replace playground borders	\$60,000									
	Eagan High	Tennis Court repairs/replacement		\$300,000								
	Eagan High	Mill and overlay student parking lot		\$125,000								
	Echo Park Elementary	Overlay playground		\$29,000								
	Echo Park Elementary	Mill and overlay drop off lot				\$50,000						
	Glacier Hills Elementary	Reclaim main and visitor parking lots			\$180,000							
	Highland Elementary	Reclaim parking lot	\$154,000									
	Northview Elementary	Reclaim SE parking lot and service drive	\$80,000									
	Rosemount High	Crack fill, sealcoat student lots							\$50,000			
	Rosemount High	Resurface running track			\$30,000							
	Woodland Elementary	Reclaim SW and SE entrance drives, service drive	\$70,000									
	School of Env. Studies	Sealcoat north pathway		\$1,500								
Grounds / Athletic Fields												
	Districtwide	Grounds / Athletic Fields		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
	Districtwide	Playground equipment replacement	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
	Districtwide	Play structure maintenance	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
	Districtwide	Baseball / softball backstop and fence repairs	\$25,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
HVAC - Heating, Ventilating, Air Conditioning												
	Diamond Path Elementary	Upgrade pneumatic controls	\$75,000									
	District Service Center Annex	Upgrade building automation system	\$85,000									
	Districtwide	HVAC repairs and deferred maintenance	\$500,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
	Districtwide	Replace boiler controls	\$70,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
	Districtwide	Retube boilers	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Districtwide	Replace AHU VFD's	\$45,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Districtwide	Re-insulate pipe	\$30,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
	Districtwide	Replace DX units	\$80,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
	Districtwide	Replace PRV's	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Parkview Elementary	Upgrade pneumatic controls	\$75,000									
	Rosemount High	Replace steam coils	\$40,000									
	Rosemount Middle	Replace steam coils	\$35,000									
	Valley Middle	Replace boiler refractory	\$12,000									
	Valley Middle	Replace pool VFD's	\$12,000									
	Westview Elementary	Replace boiler refractory	\$6,500									
Window Replacement												
	Districtwide	Windows and frames - repair / replace	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
	Districtwide	Window treatments - repair / replace	\$35,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
ADA Accessibility Improvements												
	Districtwide	Interior lockset replacement	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Districtwide	ADA signage	\$5,000	\$5,000	\$4,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Districtwide	ADA Accessibility Improvements	\$5,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Gyms / Pools												
	Districtwide	Service gymnasium bleachers	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	Districtwide	Refinish gymnasium flooring		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Districtwide	Pool repairs		\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
	Districtwide	Service gymnasium wall partitions	\$50,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
	Eastview High	Bleacher gear repair / replacement	\$20,000									
	Scott Highlands Middle	Refinish gym floor	\$16,000									
Renovations - Remodeling, Doors, Hardware, Lockers												
	Districtwide	Science cabinet / countertop replacement	\$35,000									
	Districtwide	Locker replacements	\$15,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Districtwide	Doors and Hardware renovations	\$300,000	\$300,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
	Districtwide	Replace restroom partitions	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Districtwide	Renovation Projects		\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
	Rosemount Middle	Student locker replacement	\$155,000									
	Scott Highlands Middle	Student locker replacement	\$155,000									
Other - Elevators, Theaters, Etc.												
	Apple Valley High	Gymnasium sound system replacement	\$75,000									
	Districtwide	Elevator repairs	\$35,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
	Districtwide	Theater repairs	\$15,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
	Eastview High	Theater sound system replacement	\$175,000									
Exterior Wall Systems												
	Dakota Hills Middle	Replace missing brick near door #5	\$5,000									
	Districtwide	Exterior Wall System Projects	\$25,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$450,000	\$450,000	\$450,000

Independent School District 196
Rosemount-Apple Valley-Eagan Public Schools

Appendix D

Educating our students to reach their full potential

Long Term Facilities Maintenance Proposed 10 Year Plan

			2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Grand Total			\$7,894,500	\$7,331,500	\$8,039,500	\$8,060,000	\$7,858,000	\$7,820,000	\$7,572,000	\$7,499,000	\$7,601,000	\$7,603,000
	Districtwide	Sealant repairs - re-caulk joints	\$30,000									
	Parkview Elementary	Foundation repairs	\$200,000									
	Scott Highlands Middle	Thru-wall replacement		\$250,000								
Physical Hazards												
	Apple Valley High	Purchase 2 Sawstop table saws	\$8,000									
	Black Hawk Middle	Purchase Sawstop table saw		\$4,000								
	Dakota Hills Middle	Purchase Sawstop table saw		\$4,000								
	Falcon Ridge Middle	Purchase Sawstop table saw			\$4,000							
	Scott Highlands Middle	Purchase Sawstop table saw			\$4,000							
	Valley Middle	Purchase Sawstop table saw				\$4,000						
	Apple Valley High	Fall protection for PRV	\$4,000									
	Districtwide	Purchase 2 aerial lifts	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
	Districtwide	Refresh playground resurfacing	\$11,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
	Districtwide	PPE - safety glasses, goggles, acid aprons, gloves	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
	Districtwide	Aerial lift inspections	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
	Districtwide	Hearing protection	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
	Districtwide	MN Department of Health - food code inspections	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
	Districtwide	Annual elevator inspections	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
	Districtwide	Foot protection	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Districtwide	Lockout / Tagout devices and locks	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Districtwide	Replace wooden ladders with fiberglass ladders	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	Districtwide	Hoist and lift inspections	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	Districtwide	Replacement eyewash parts	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Eagan High	Fall protection for theater catwalk	\$5,000									
	Eastview High	Purchase 2 Sawstop table saws	\$8,000									
	High Schools (4)	Annual mat hoist inspections	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Middle Schools (6)	MDH pool inspections	\$4,000									
	Middle Schools (6)	Respiratory protection for pool operators	\$3,000									
	Northview Elementary	Remove hardened pea rock and replace with engineered wood fiber	\$12,500									
	Southview Elementary	Remove hardened pea rock and replace with engineered wood fiber			\$14,000							
	Echo Park Elementary	Remove hardened pea rock and replace with engineered wood fiber		\$14,000								
	Highland Elementary	Remove hardened pea rock and replace with engineered wood fiber			\$14,000							
	Rosemount High	Fall protection ladder and platform above boiler	\$6,000									
	Rosemount Middle	Roof access ladder and fall protection	\$6,000									
	Rosemount Middle	Machine guarding and e-stop replacement	\$3,000									
	Secondary Schools	PPE for Tech Ed	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Shannon Park Elementary	Remove hardened pea rock and replace with engineered wood fiber	\$12,500									
	Valley Middle	Machine guarding and e-stop replacement	\$3,000									
Other Hazardous Materials												
	District Service Center Annex	Underground storage tank inspection / leak	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
	District Office East	Underground storage tank inspection / leak	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
	Districtwide	Generator emissions monitoring and reporting to MPCA - annual inspection for 8 emergency generators	\$20,100	\$20,100	\$20,100	\$20,100	\$20,100	\$20,100	\$20,100	\$20,100	\$20,100	\$20,100
	Districtwide	Backflow protection	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500
	Districtwide	Hazardous waste disposal	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
	Districtwide	Cathodic testing	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
	Districtwide	Hazardous substances licensing fee	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	High Schools (4)	Dust collection connections for wood shops	\$5,000									
Environmental Health and Safety Management												
	District Service Center Annex	VOC testing in print room	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600
	District Office East	VOC testing in bus garage	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600
	Districtwide	Food service safety training - serve safe	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Districtwide	Respiratory protection management program and supplies	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Districtwide	Fume hood testing for science labs	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Districtwide	Annual calibration of Q-track, P-track and gas	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Districtwide	BBP management program and supplies	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Districtwide	District staff	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
	Districtwide	AED supplies (batteries and pads)	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	Districtwide	ERTK training and MSDS online program	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	Districtwide	BBP employee vaccinations	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	Districtwide	Hearing conservation audiometric testing services	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	Districtwide	Annual health and safety training	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300
	Districtwide	Health and Safety management assistance - Metro ECSU	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
	Districtwide	CAFM annual agreement for software for emergency preparedness mapping	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000

Independent School District 196
Rosemount-Apple Valley-Eagan Public Schools

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Long Term Facilities Maintenance Proposed 10 Year Plan

			2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Grand Total			\$7,894,500	\$7,331,500	\$8,039,500	\$8,060,000	\$7,858,000	\$7,820,000	\$7,572,000	\$7,499,000	\$7,601,000	\$7,603,000
	Districtwide	IAQ testing in grounds shop	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	High Schools (4)	Science lab safety management	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Middle Schools (6)	Science lab safety management	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Asbestos Removal and Encapsulation												
	Apple Valley High	Abate asbestos containing flooring	\$25,000									
	Rosemount High	Abate asbestos containing pipe insulation	\$14,000									
	Rosemount High	Abate vermiculite from wall cavity of mechanical room penthouse	\$30,000									
	Rosemount Middle	Abate asbestos containing flooring	\$25,000									
	Rosemount Middle	Abate asbestos containing pipe insulation	\$13,000									
	Valley Middle	Abate asbestos containing flooring	\$25,000									
	Valley Middle	Abate vermiculite from wall cavity of mechanical room penthouse	\$30,000									
	Valley Middle	Abate asbestos containing pipe insulation	\$13,000									
	District Wide	Asbestos abatement		\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Fire Safety												
	Districtwide	Fire alarm system annual inspections	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Districtwide	Fire Alram Monitoring 38 facilities	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
	Districtwide	Fire and life safety exit light and emergency light maintenance and replacement	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
	Districtwide	State Fire Marshal Inspection of 1/3 of	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
	Districtwide	Sprinkler and kitchen supression system	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Districtwide	Replace 28 AED's	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
	Districtwide	Fire extinguisher inspections 38 buildings	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Eastview High	Replace fire alarm system	\$215,000									
	Dakota Ridge	Replace fire alarm system		\$75,000								
	ATP				\$75,000							
	Red Pine Elementary					\$150,000						



Responsive partner.
Exceptional outcomes.



DATE: 6/21/16

SCHOOL	PROJECT	City	Budget (Est.)	Bid Period	Opening Year
General	Upgraded Camera Systems (Complete Immediately)		\$1,546,000		
General	Exterior Door Control		\$1,201,000		
General	Emergency Response Buttons in Offices		\$79,000		
General	Classroom Doors Locks		\$595,000		
General	Sign-in/Airphone Equip/Panic Buttons		\$290,000		
Various	Education Equipment @ STEM Schools (CP/VMS/AVHS)		\$500,000		
Various	Replace Outdated Furniture @ STEM Schools (HS/MS)		\$5,000,000		
FRMS, DHMS, BHMS, SHMS, RMS	STEM Middle School Renovations		\$1,400,000		
Various	Contingency/Issuance Costs (NON-CONSTRUCTION)		\$431,168		
ALL	Technology for Learning (NON-CONSTRUCTION)		\$3,553,332		
ALL	Technology for Learning (NON-CONSTRUCTION) - Capital Project Levy		\$50,000,000		
			SUBTOTAL		
			\$64,595,500		
Transportation HUB	New Transportation Facility	Apple Valley	\$12,881,040	JAN/FEB 16'	FEB 17'
		TOTAL:	\$12,881,040		
NEW ELEMENTARY	BRAND NEW 30 CLASSROOM ELEMENTARY	Apple Valley	\$29,764,000	JUL 16'	2017
		TOTAL:	\$29,764,000		
Echo Park Elementary (EP)	Entrance Upgrade	Burnsville	\$1,677,900	SEPT 16'	2017
Echo Park Elementary (EP)	Magnet Project	Burnsville	\$2,500,000	SEPT 16'	2017
Echo Park Elementary (EP)	Add AC to Gymnasium	Burnsville	\$55,000	SEPT 16'	2017
		TOTAL:	\$4,232,900		
Oak Ridge Elementary (OR)	Entrance Upgrade	Eagan	\$115,000	SEPT 16'	2017
Oak Ridge Elementary (OR)	Magnet Project	Eagan	\$2,500,000	SEPT 16'	2017
		TOTAL:	\$2,615,000		
Pinewood Elementary (PW)	Entrance Upgrade	Eagan	\$115,000	FALL 16'	2017
Red Pine Elementary (RP)	Entrance Upgrade	Eagan	\$115,000	FALL 16'	2017
Shannon Park Elementary (SP)	Entrance Upgrade	Rosemount	\$115,000	FALL 16'	2017
		TOTAL:	\$345,000		
Pinewood Elementary (PW)	Widen Driveway	Eagan	\$139,000	FALL 16'	2017
Shannon Park Elementary (SP)	Widen Driveway	Rosemount	\$188,000	FALL 16'	2017
Red Pine Elementary (RP)	Parking Lot Upgrades (Expand staff/visitor lots/Crear new bus loop)	Eagan	\$944,000	FALL 16'	2017
Northview Elementary (NV)	Parking Lot Upgrades (Create dedicated bus loop & new island)	Eagan	\$967,000	FALL 16'	2017
		TOTAL:	\$2,238,000		
Deerwood Elementary (DW)	Entrance Upgrade	Eagan	\$1,677,900	FALL 16'	2017
Deerwood Elementary (DW-BHMS)	Parking Lot Upgrades (Widen Entrance Road)	Eagan	\$296,000	FALL 16'	2017
Blackhawk Middle School (BHMS)	Entrance Upgrade	Eagan	\$119,200	FALL 16'	2017
Woodland Elementary (WL)	Entrance Upgrade	Eagan	\$1,677,900	FALL 16'	2017
		TOTAL:	\$3,771,000		
Falcon Ridge Middle School (FRMS)	Entrance Upgrade	Apple Valley	\$182,350	SPRING 17'	2017
Dakota Ridge	Entrance Upgrade	Apple Valley	\$178,900	SPRING 17'	2017
ATP (ALC/Transition Plus)	Entrance Upgrade	Apple Valley	\$51,100	SPRING 17'	2017
Eastview High School (EVHS)	Secure Vestibule/Sign system/Greeter Area	Apple Valley	\$362,775	SPRING 17'	2017
School of Environmental Studies (SES)	Secure Vestibule/Sign system/Greeter Area	Apple Valley	\$26,050	SPRING 17'	2017
		TOTAL:	\$801,175		
Northview Elementary (NV)	Entrance Upgrade	Eagan	\$115,000	SPRING 17'	2017
Eagan High School (EHS)	Secure Vestibule/Sign system/Greeter Area	Eagan	\$362,775	SPRING 17'	2017
		TOTAL:	\$477,775		
CAMPUS					
Southview Elementary (SV)	Entrance Upgrade	Apple Valley	\$1,511,110	SPRING 17'	2018
Southview Elementary (SV-VMS)	Parking Lot Upgrades (Dedicated bus loop/parent drop loop/visitor parking/etc.)	Apple Valley	\$1,541,000	SPRING 17'	2018
Valley Middle School (VMS)	Entrance Upgrade	Apple Valley	\$119,200	SPRING 17'	2018
Valley Middle School (VMS)	STEM Pathway Additions & Renovations	Apple Valley	\$13,920,000	SPRING 17'	2018
		TOTAL:	\$17,091,310		
Apple Valley High School STEM (AVHS)	Secure Vestibule/Sign system/Greeter Area	Apple Valley	\$119,200	SPRING 17'	2018
Apple Valley High School STEM (AVHS)	Parking Lot Upgrades (New Entrance/abandon old/new island with trees)	Apple Valley	\$805,000	SPRING 17'	2018
Apple Valley High School STEM (AVHS)	STEM Pathway Additions & Renovations	Apple Valley	\$11,237,500	SPRING 17'	2018
		TOTAL:	\$12,161,700		
CAMPUS					
Highland Elementary (HL)	Entrance Upgrade	Apple Valley	\$115,000	FALL 17'	2018
Highland Elementary (HL-SHMS)	Parking Lot Upgrades (Widen road for turn lane/new dedicated bus loop & median)	Apple Valley	\$882,000	FALL 17'	2018
Scott Highlands Middle School (SHMS)	Entrance Upgrade	Apple Valley	\$1,673,000	FALL 17'	2018
		TOTAL:	\$2,670,000		

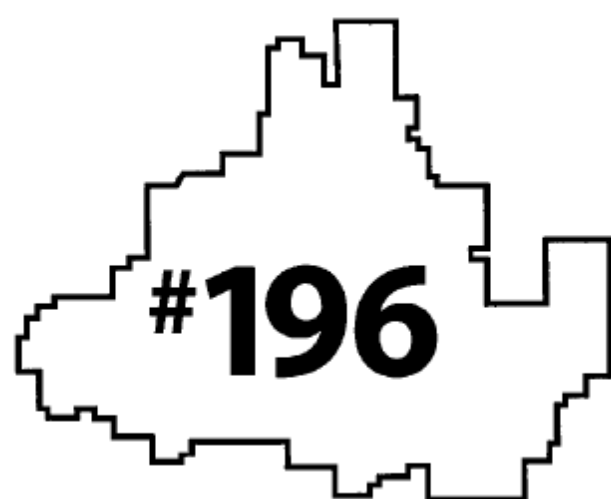


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SCHOOL	PROJECT	City	Budget (Est.)	Bid Period	Opening Year
Thomas Lake Elementary (TL)	Entrance Upgrade	Eagan	\$1,677,900	FALL 17'	2018
Greenleaf Elementary (GL)	Entrance Upgrade	Apple Valley	\$1,677,900	FALL 17'	2018
Westview Elementary (WV)	Entrance Upgrade	Apple Valley	\$1,677,900	FALL 17'	2018
		TOTAL:	\$5,033,700		
Glacier Hills Elementary (GH)	Entrance Upgrade	Eagan	\$115,000	FALL 17'	2018
Glacier Hills Elementary (GH)	Parking Lot Upgrades (Widen Entrance Road)	Eagan	\$295,000	FALL 17'	2018
Glacier Hills Elementary (GH)	Magnet School Addition	Eagan	\$865,000	FALL 17'	2018
		TOTAL:	\$1,275,000		
Diamond Path Elementary (DP)	Entrance Upgrade	Apple Valley	\$1,511,110	FALL 17'	2018
Diamond Path Elementary (DP)	Parking Lot Upgrades (New Entry, Bus Loop, Expand Parking)	Apple Valley	\$887,000	FALL 17'	2018
Diamond Path Elementary (DP)	Magnet School Addition	Apple Valley	\$2,370,000	FALL 17'	2018
Diamond Path Elementary (DP)	Renovations to Meet District Standards	Apple Valley	\$2,920,000	FALL 17'	2018
Diamond Path Elementary (DP)	Add AC to Gymnasium	Apple Valley	\$55,000	FALL 17'	2018
		TOTAL:	\$7,743,110		
Various (Flex)	Flexible Budget for Additional Improvements	T.B.D.	\$3,025,000	FALL 17'	2018
		TOTAL:	\$3,025,000		
Cedar Park Elementary STEM (CP)	Entrance Upgrade	Apple Valley	\$1,677,900	FALL 17'	2018
Cedar Park Elementary STEM (CP)	Parking Lot Upgrades (Modify parking lot, bus loop, main entrance)	Apple Valley	\$795,000	FALL 17'	2018
Cedar Park Elementary STEM (CP)	Magnet School Addition	Apple Valley	\$2,065,000	FALL 17'	2018
		TOTAL:	\$4,537,900		
Parkview Elementary (PV)	Entrance Upgrade	Lakeville	\$1,511,110	FALL 17'	2018
Parkview Elementary (PV)	Parking Lot Upgrades (Parking lot expansion)	Lakeville	\$150,000	FALL 17'	2018
Parkview Elementary (PV)	Phase II Addition	Lakeville	\$1,520,000	FALL 17'	2018
Parkview Elementary (PV)	Renovations to Meet District Standards	Lakeville	\$2,920,000	FALL 17'	2018
Parkview Elementary (PV)	Add AC to Gymnasium	Lakeville	\$55,000	FALL 17'	2018
		TOTAL:	\$6,156,110		
CAMPUS					
Rosemount Elementary (RE)	Entrance Upgrade	Rosemount	\$606,370	FALL 17'	2018
Rosemount Elementary (RE-RMS)	Parking Lot Upgrades (Pathway connection/additional parking/new bus loop)	Rosemount	\$903,000	FALL 17'	2018
Rosemount Middle School (RMS)	Entrance Upgrade	Rosemount	\$676,250	FALL 17'	2018
		TOTAL:	\$2,185,620		
Rosemount High School (RHS)	Secure Vestibule/Sign system/Greeter Area	Rosemount	\$119,200	FALL 17'	2018
Rosemount High School (RHS)	Parking Lot Upgrades (Dedicated bus loop, re-route 142nd/new islands/etc.)	Rosemount	\$2,284,000	FALL 17'	2018
Rosemount High School (RHS)	New Music Space Addition & Renovation	Rosemount	\$3,120,000	FALL 17'	2018
Rosemount High School (RHS)	Entry/Façade Uplift Project	Rosemount	\$3,757,000	FALL 17'	2018
		TOTAL:	\$9,280,200		
			SUBTOTAL:	\$128,285,540	
			TOTAL:	\$192,881,040	
			less TRANS HUB	\$12,881,040	
			REFERENDUM	\$180,000,000	





Alex, Oak Ridge Elementary



Xitlali Kix, Oak Ridge Elementary



Emma, Westview Elementary



Cassidy, Oak Ridge Elementary



Jaden, Oak Ridge 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