



2015-16 Preliminary Budget

South Washington County Schools
Independent School District 833



For School Board Approval on June 18, 2015

South Washington County Schools 2015-16 Preliminary Budget

DISTRICT ADMINISTRATION

Superintendent of Schools.....	Keith Jacobus
Assistant Superintendent for Academic Excellence and Accountability .	Mike Johnson
Assistant Superintendent for Academic Excellence and Accountability .	Julie Nielsen
Assistant to the Superintendent for Operations	Mike Vogel
Director of Communications.....	Barbara Brown
Director of Community Education.....	Bob Lawrence
Director of Facilities.....	Mick Greiner
Director of Finance	Dan Pyan
Director of Human Resources	Denise Griffith
Director of Nutrition Services	Kathryn Grafsgaard
Director of Professional Development and Accountability	Brian Boothe
Director of Special Services.....	Kevin Witherspoon
Director of Teaching and Learning Services.....	Matt Dorschner
Director of Technology	Bob Berkowitz
Director of Transportation.....	Ron Meyer

BUILDING ADMINISTRATION

East Ridge High School Principal	Jim Smokrovich
Park High School Principal	Kerry Timmerman
Woodbury High School Principal	Sarah Sorenson-Wagner
South Washington Alternative High School Principal	Mike Mahaffey
Cottage Grove Middle School Principal	Elise Block
Lake Middle School Principal	Molly Roeske
Oltman Middle School Principal	Rebecca Schroeder
Woodbury Middle School Principal	Kari Lopez
Armstrong Elementary School Principal.....	Andrew Cafilisch
Bailey Elementary School Principal	Candace Hofstad
Cottage Grove Elementary School Principal.....	Theresa Blume
Crestview Elementary School Principal	TBD
Grey Cloud Elementary School Principal	Laura Loshek
Hillside Elementary School Principal	Erin Shadick
Liberty Ridge Elementary School Principal	Michael Moore
Middleton Elementary School Principal.....	Sara Palodichuk
Newport Elementary School Principal.....	Rich Romano
Nuevas Fronteras Spanish Immersion School	TBD
Pine Hill Elementary School Principal	Jolaine Mast
Pullman Elementary School Principal.....	Ed Ross
Red Rock Elementary School Principal.....	Jennifer Holt
Royal Oaks Elementary School Principal	Susan Risius
Woodbury Elementary School Principal.....	Kristine Schaefer

South Washington County Schools 2015-16 Preliminary Budget

TABLE OF CONTENTS

Description	Pages
Budget Process	4
General Fund	4 – 12
General Fund Expenditures by Program Area	11 – 15
General Fund Budget Summary (Reserved and Unreserved)	16
School Nutrition Fund Budget Summary	17
Community Education Fund Budget Summary.....	18
School Readiness Fund Balance	19
Early Childhood Family Education Fund Balance	20
Adult Basic Education Fund Balance	21
Construction Fund Budget Summary	22
Debt Service Fund Budget Summary	23
Scholarship Private-Purpose Trust Fund Budget Summary	24
Internal Service Fund Budget Summary	25
Operating Capital	26
Capital Projects Appendices	27 – 29
2016 District Budget and Fund Balance Summary	30
2015 District Budget and Fund Balance Summary	31

I. Budget Process

Compiling the annual budget is a process that takes several months and collects input from several different sources. When reading this budget document, it is important to have a general understanding of how and when data is gathered, how projects are prioritized, and how the general fiscal cycle works. Below is a brief timeline of the budget process.

- November 2014 - discussion of budget projections and changes needed
- December 2014 – Formation of Budget Committees to discuss changes
- December 2014 – Committees begin reduction process
- January 2015 – School Board is presented with recommended changes
- January 2015 – Staff is presented with changes
- February 2015 – Public presentations of budget adjustments
- February 2015 – School Board approves budget Adjustments
- March 2015 – Staffing workshops and allocations completed. Non-renewed staff is notified
- March 2015 – Debt Service, Construction, Trust Fund and Alternative Facilities budgets approved
- April 2015 – 2014-15 Revised Budget calculated and approved
- May 2015 – Calculation and compilation of budgets for all revenue and expenditure amounts for General, School Nutrition, Community Services, Agency, Student Activities, and Internal Service Funds
- May 2015 – School Nutrition budget is approved
- June 2015 – Approval of 2015-16 Preliminary General Fund Budget and Community Services budgets
- July – September 2015 - prepare for annual audit
- November 2015 - annual audit results for 2014-2015 presented by auditing firm and accepted by the School Board

II. General Fund

The general Fund of all school districts in the State of Minnesota is used to account for an array of initiatives including regular K-12 instruction, special education, transportation, district administration, capital, maintenance, staff development, media centers, athletics, and the majority of all school district functions. Examples of items that are NOT included in the general fund include:

- School Nutrition
- Community Education
- Building construction projects that are funded through selling bonds or capital loans
- Debt service
- Agency transactions
- Internal Services and debt service transactions

Transactions that are accounted for outside of the general fund will be discussed in other sections of this document.

Within the general fund are several requirements to reserve funds for a particular purpose. These reserve requirements are put in place by the State Legislature and compliance is required of all school districts. Examples of required reserves within the general fund include:

- Health & safety
- Operating capital
- Deferred maintenance
- Staff development

- Safe schools
- Basic skills
- Learning & development
- Vocational education
- Gifted and talented
- Learning centers

These reserves are accounted for separately on the District's books, as required. However, because several of the reserves have expenditures that surpass by far the revenue required to be reserved for them, and no reserve fund balance exists at the end of any given fiscal year for these reserves, they are included in the undesignated/unreserved portion of the general fund budget presentation. Specifically, this includes basic skills, learning and development, gifted and talented, learning center, and vocational education. This point should be kept in mind while reading the general fund budget pages.

A. Enrollment

Student Enrollment is extremely important as it not only drives staffing decisions, but is also the key factor of the general education revenue funding formula. For this reason student enrollment projections in and of themselves require many hours of analysis before they are relied upon for making decisions.

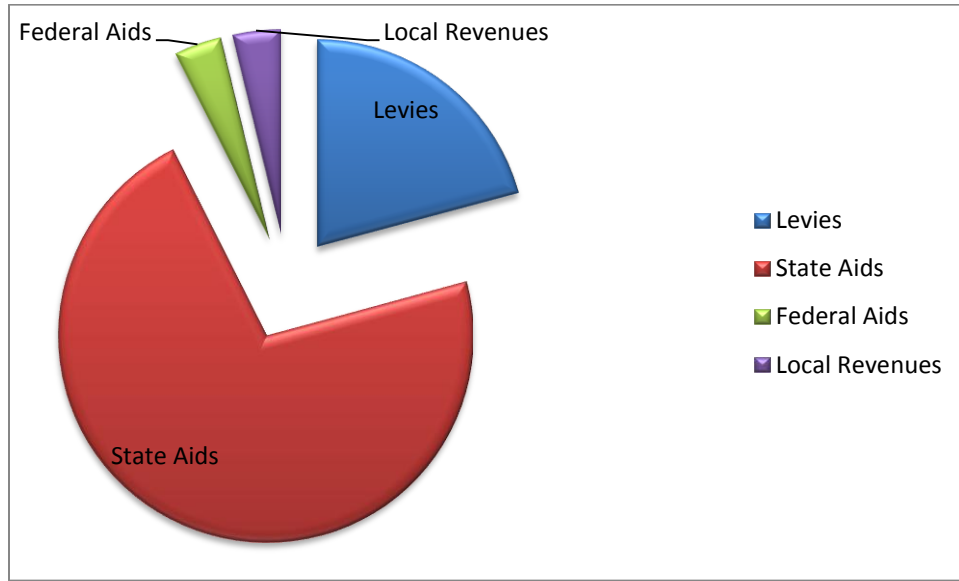
Enrollment projections are determined using separate methods depending on the grade level being projected. Kindergarten projections are based on birth rate data received from Washington County. The birth rates are then modified based on historical trends in capture rates in the district to project the number of kindergarteners expected to enroll. Projections for the remaining grade levels are determined using a historical 10-year cycle process.

The table on the following page provides actual enrollment data from the 2013-2014 school year as well as projected enrollment data for the 2014-2015 and 2015-2016 school years. (Final enrollment data for the 2014-2015 school year will not be available until the fall of 2015.) These enrollment projections were used to calculate the expected general education aid which is discussed later in this document.

Grades	Average Daily Membership		
	2013-2014 Actual	2014-2015 Projection	2015-2016 Projection
Early Childhood	204.02	200.00	200.00
H Kindergarten	63.13	65.00	65.00
Kindergarten	1,058.33	1,178.22	1,192.00
Grades 1 – 3	4,035.22	4,014.56	4,058.81
Grades 4 – 6	4,119.21	4,156.56	4,174.92
Grades 7 - 12	8,237.33	8,252.33	8,259.54
Total	17,717.24	17,866.67	17,950.27

B. Where Does the Money Come From?

The general fund receives its revenue from three very broad sources: state aids, federal aids, and local revenue. More information on each of these revenue sources can be found below. Much of this information has been obtained from the 2014-15 edition of "Financing Education in Minnesota", a document provided by the Minnesota House of Representatives Fiscal Analysis Department.



1. State Aids

a) *General Education Aid - \$131,714,522*

General Education Aid is the largest funding source of the school district. This aid is comprised of several components, each with its own formulas to calculate the amount the district can expect to receive from the Department of Education in a given fiscal year.

- **Basic Formula** – This portion of general education aid is calculated by taking the formula allowance (determined by the State Legislature) times the adjusted pupil unit (APU). For the 2015-2016 fiscal year, the formula allowance was estimated at \$5,948 per pupil unit. The resulting revenue projection related to the basic formula is \$116,567,048 for the 2015-2016 fiscal year.
- **Compensatory** – This portion of general education aid is driven by the number of students eligible to receive either free or reduced lunches based on the financial circumstances of the family. Based on the current funding levels, the district receives approximately \$780 for each pupil eligible for free or reduced lunch. This revenue is required to be used to help students coming from less privilege achieve learning success. The revenue projection for compensatory revenue is \$2,795,570 for the 2015-2016 fiscal year.
- **Referendum** – A portion of general education aid is connected to the voter approved operating referendum. This revenue source is designed to equalize the tax burden for tax payers between districts. For example, if two districts have equal voter approved operating referendums but one of the districts has a much higher tax base over which the tax burden is spread, the tax payers in the less wealthy district will have a higher individual tax burden. This revenue source helps pay a portion of the voter approved levy with dollars from the state in the less wealthy district in this example. For South Washington County Schools, the State will pay about 32% or \$6,248,494 for the 2015-2016 school year.
- **Local Optional Revenue** – Another benefit to the taxpayers added by the State Legislature is the LOR, which allowed School Board to move \$424 per pupil unit of

voter-approved referendum revenue to LOR. This allows SWCS to receive an additional \$1,839,758 in state aid offsetting local taxpayer contributions.

- **Operating Capital** – Recognizing the need for school districts to maintain their facilities, the Legislature includes a component in the general education aid to help address these needs. The formula for operating capital includes a per-pupil amount as well as an amount based on the age of the district's buildings. The projected operating capital aid for the 2015-2016 fiscal year is \$2,872,640.
- **Alternative Attendance Adjustment** – South Washington County Schools provides transportation to public, charter, and non-public students alike. However, general education aid is received only for those students who actually attend SWC Schools. The alternative attendance adjustment is the method used to help fund the cost of transporting charter school students who do not attend SWCS. In the current year, the allowance is \$379.61 per pupil unit. The total amount anticipated for the 2015-2016 fiscal year is \$132,281.
- **Gifted and Talented** – South Washington County Schools will receive \$13 per adjusted pupil unit to be used to identify gifted and talented students and provide programming for those students. In addition, the funds can be used to provide staff development to those serving the district's gifted and talented population. The projected gifted and talented aid for 2015-2016 is \$254,828.
- **English Learner** – A portion of the general education aid is generated based on the number of students which are not proficient in English. Whether or not a student is considered proficient in English is determined by testing standards set by the Minnesota Department of Education. The Legislature has provided for \$704 per reported English learning student be allocated to school districts to assist in the costs associated with serving the needs of these students. The projected EL revenue for 2015-2016 is \$342,135.
- **Extended Time** – The extended time allowance for 2014-2015 is \$5,017 per adjusted pupil unit for students with an average daily membership exceeding 1.0 (up to a limit of 1.2). This revenue is generated on students attending summer school or who attend an extended day program. The anticipated revenue for 2015-2016 is \$301,020.

b) ***Literacy Incentive Aid - \$1,046,560 (Estimated)***

Literacy Incentive Aid is awarded to districts based on two factors:

- Reading levels of the district's current third graders
- Progress made in reading levels between the third and fourth grade

Each component of this aid is calculated by multiplying \$530 times the average percentage of students meeting proficiency and growth requirements on the reading portion of the Minnesota Comprehensive Assessment (MCA) and then multiplying that by the number of students in the tested grade level.

c) ***Permanent School Fund - \$495,459***

In the mid-1800's, lands were granted to the State by the Federal government and were placed in a trust fund called the Permanent School Fund. The State constitution requires that any revenue generated (from timber, mining, or sale of land) be held in this trust and that any interest earnings of the trust be distributed to school districts based on the number of students served. In 2015-2016 the endowment per pupil unit is \$27.73.

d) ***Special Education Aid - \$18,990,062***

Special Education Aid is provided to districts to help fund the additional costs associated with providing required services to students with disabilities. South Washington County Schools serves approximately 4,000 students with disabilities. Special Education Aid is made up of four components:

- **Initial Aid** – Special Education Initial Aid is awarded to districts based on a percentage of the actual costs of providing special education services. Reimbursement rates are as follows:
 - 68% - Eligible salaries
 - 47% - Eligible supplies, materials, equipment
 - 52% - Eligible contracted services
- **Excess Cost Aid** – Excess cost Aid is generated by a district when the total special education cost per pupil unit that is not reimbursed by Special Education Initial Aid is greater than 4.36% of the general education revenue per pupil unit. If this circumstance exists, the district will receive Excess Cost Aid in the amount of 75% of the unreimbursed special education costs (less 4.36% of the general education aid which is expected to contribute to these costs).
- **Cross-Subsidy Reduction Aid** – This component of special education funding is a temporary aid that ends after the 2014-2015 fiscal year. A new special education funding formula will be used beginning in fiscal year 2016.
- **Home Based Travel Aid** – This portion of Special Education Aid is provided to fund 50% of the travel costs associated with providing special education services to children under the age of five with a disability.

e) ***Non-Public Pupil Transportation Aid - \$650,000***

Just as the Alternative Attendance Adjustment within General Education Aid provides the district with revenue for transporting charter school students, the Non-Public Pupil Transportation Aid provides for the costs associated with transporting non-public students. The formula for calculating this revenue is based on the cost per pupil transported in the base year. (The base year for purposes of calculating the 2015-2016 revenue is 2013-2014.) This cost per student in the base year is then multiplied times the number of non-public students transported in the current year and adjusted for any change in the general education funding allowance.

2. Federal Aids

a) ***Federal Special Education - \$2,949,870***

These funds are available to offset the costs of providing special education services to students, aged 3 – 21, that are not covered by State funding sources. The district uses these funds to pay for a special education director and clerical support as well as benefits paid to special education staff. (These are all expenditures that are not eligible for reimbursement under the State special education formula.)

b) ***Federal Early Childhood - \$128,883***

Federal early childhood funds are available to provide services to children between the ages of three and five. The district uses these funds to pay for a school nurse as well as benefits for other special education staff serving this age group.

c) ***Federal IEIC Revenue - \$52,647***

These funds are available to serve the needs of children between birth and the age of two.

d) ***Continuous Improvement and Monitoring Process Revenue - \$23,030***

CIMP Revenue is used to help fund professional development opportunities or other initiatives for special education staff which promote continuous improvement within the district's special education system.

e) ***Title I - \$617,110***

Title I funds are used to serve students who are struggling academically and live in low income areas. SWCS uses these funds to provide additional teachers at identified schools.

f) ***Title II - \$215,019***

Title II funds can be used for professional development purposes or class size reduction. The district uses these funds to provide a reading specialist and reduce class size. A portion of these funds are required to be allocated to the non-public schools for approved non-religious professional development of their staff.

g) ***Title III - \$145,019***

Title III funds can be used for professional development or other initiatives that are deemed to help ensure that students whose primary language is not English are able to attain proficiency in English.

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3. Local Revenue

a) ***Property Tax Levy - \$28,438,391***

The second largest source of revenue for the district is revenue generated from the property tax levy. Much like general education aid, there are several components and calculations related to these funds. The details of these calculations can be found in the 14PAY15 Levy Limitation and Certification report. Property Tax Levy revenue is required to be reserved for several specific purposes as follows:

- Operating Capital - \$1,423,721
- Health & Safety - \$494,000
- Achievement and Integration - \$742,858
- Alternative Facilities - \$2,089,952
- Alternative Teacher Professional Pay System - \$600,000
- Safe Schools - \$965,622
- Career and Technical Education - \$209,359
- Unreserved General Fund - \$24,002,831

b) ***Third Party Billing - \$695,000***

The district provides certain services to special education students that are deemed to be medical in nature. When the proper paperwork is in place, the district is able to request payment from Medical Assistance or insurance companies to offset the costs of providing these services.

c) ***E-Rate Funding - \$691,000***

The district receives reimbursement for its eligible telecommunication and internet costs at a rate dependent on the total state appropriation. The amount received is reduced by any Federal E-Rate funding received.

d) ***Athletic and Activity Participation Fees - \$973,571***

Students are charged a fee to participate in athletics and activities. These fees are intended to help offset the costs associated with providing coaching staff for the given sport or activity. For families who are eligible for free or reduced lunches, participation fees are also lowered.

e) ***Admission and Student Recovery - \$212,760***

The district charges admission fees to many activities and also when allowable, for parking permits, lost library books, lost textbooks, class fees, and copies of transcripts.

f) ***Interest Earnings - \$35,000***

Given the current market, the General Fund does not earn a significant amount of interest. When possible, funds are invested in six to 12 month allowable investments such as certificates of deposit. As market conditions fluctuate, the district monitors the best financial instrument to use for any excess cash balance maintained in the general fund.

g) ***Other Local Revenue - \$1,651,502***

The district collects revenue from several local sources in the form of grants, fees for services, athletic cooperative charges, charter school sponsorships fees, and advertising sales.

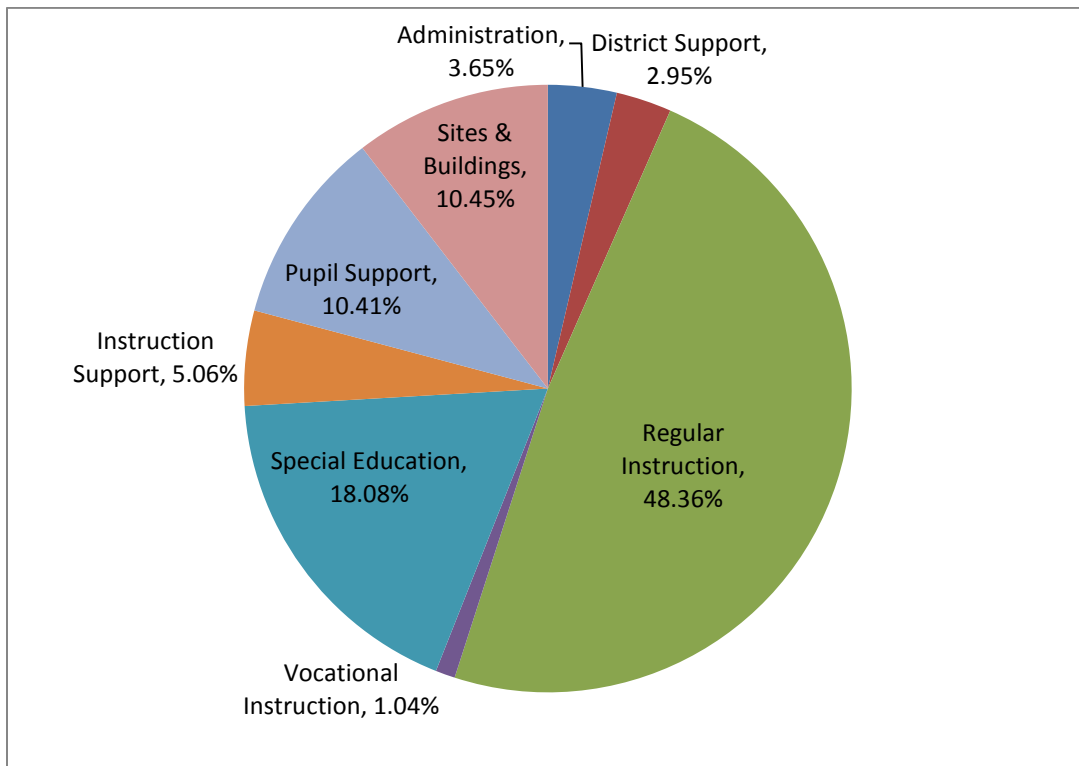
C. Where Does the Money Get Spent?

There are several types of expenditures made by the school district which can be categorized in six general categories. These categories are specified within the Uniform Financial Accounting and Reporting Standards (UFARS) used by all school districts in the State of Minnesota. The largest expense for any school district is salaries and the associated benefits. For South Washington County Schools, salaries and benefits make up 82% of the 2015-2016 general fund budget. The remaining expenditure categories are: services, supplies, equipment & capital improvements, and other. These category types will be referred to regularly in this document making it important for the reader to have a clear understanding of the types of expenditures which are included in each category. To that end, examples of each of the expenditure categories are listed below:

- **Salaries** – Expenditures in this category include salary payments to administrators, teachers, educational assistants, clerical support, maintenance employees, or any individual who is deemed to be an employee of the school district (rather than an independent contractor).
- **Benefits** – Benefit expenditures include employer portions of Federal payroll taxes, retirement contributions, employer paid insurance premiums, and all benefits agreed to within negotiated union contracts and labor policies.
- **Services** – Expenditures in this category include a wide variety of costs. This category includes payments to individuals or organizations for professional services such as auditors, professional speakers, attorneys, contracted service providers, or consultants. This category also includes utilities, professional development registrations, travel costs, operating leases, tuition payments, and transportation contracts.
- **Supplies** – Supply expenditures include supplies purchased for both instructional and non-instructional purposes. This includes everything from toner in the district offices to textbooks used by students. This category also includes items such as standardized tests, media resources, electronic replacements of instructional resources (such as applications for electronic devices), and food.
- **Equipment and Capital Improvements** – Expenditures in this category would include the purchase of land, improvements made to buildings, equipment, and capital leases (such as the copy machine leases the district has with Xerox and Metro Sales). One thing to keep in mind is that a “capital” improvement does not mean the purchase is necessarily funded with operating capital dollars. Although operating capital can certainly fund this type of expenditure, this is not the only funding source for this type of expenditure.
- **Other** – The UFARS manual provides for a miscellaneous category of expenditure for those items that do not fit neatly within the other categories. Examples of this type of expenditure are dues, memberships, licenses, sales tax, indirect cost allocations, and other miscellaneous expenditures.

Expenditures per pupil:

	Per Pupil Expenditures	
Administration	\$ 403.47	3.65%
District Support	\$ 325.76	2.95%
Regular Instruction	\$ 5,339.85	48.36%
Vocational Instruction	\$ 114.72	1.04%
Special Education	\$ 1,996.00	18.08%
Instruction Support	\$ 558.40	5.06%
Pupil Support	\$ 1,149.19	10.41%
Sites & Buildings	\$ 1,153.94	10.45%
	<u>\$ 11,041.34</u>	<u>100.00%</u>



In order to better explain where the school district spends the dollars it has been entrusted with, a discussion of the eight broad program areas will follow. Keep in mind that within each of these program areas, the revenue that is funding the particular initiative may be coming from state, federal, local, or a combination of funding sources. A brief description of each program area along with a summary of budgeted expenditures is listed below. These summaries include expenditures of the entire general fund which includes both reserved and unreserved amounts.

1. Administration

This program area includes the costs of the School Board, the Superintendent's office, and the principal's office in each of the schools.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Salaries	\$ 5,131,521.58	\$ 5,028,447.00	\$ 4,921,046.00	-2.14%
Benefits	1,803,171.62	1,976,773.00	1,997,751.00	1.06%
Services	141,004.15	219,919.00	180,300.00	-18.02%
Supplies	39,592.72	28,165.00	11,755.00	-58.26%
Equipment & Capital	99,990.92	92,150.00	78,000.00	-15.36%
Other	64,342.58	65,911.00	53,600.00	-18.68%
Total	\$ 7,279,623.57	\$ 7,411,365.00	\$ 7,242,452.00	-2.28%

2. District Support Services

The district support services program category includes Human Resources, Information Systems, and the Business Office. In addition, liability and worker's compensation insurance for the entire district is recorded in this program area.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Salaries	\$ 2,131,974.83	\$ 2,304,034.00	\$ 2,347,781.00	1.90%
Benefits	1,021,232.29	1,050,554.00	1,102,920.00	4.98%
Services	204,000.16	89,244.00	230,329.00	158.09%
Supplies	253,192.25	290,820.00	304,938.00	4.85%
Equipment & Capital	653,417.30	1,675,946.00	1,677,546.00	0.10%
Other	(107,584.13)	182,572.00	183,929.00	0.74%
Total	\$ 4,156,232.70	\$ 5,593,170.00	\$ 5,847,443.00	4.55%

3. Elementary and Secondary Regular Instruction

This program category includes kindergarten, elementary, and secondary regular instruction which includes Title I, Title II, and Title III. In addition, all athletics and activities are reported in this program area.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Salaries	\$ 62,407,191.20	\$ 64,115,018.00	\$ 61,661,748.00	-3.83%
Benefits	22,726,120.97	25,533,671.00	25,093,454.00	-1.72%
Services	5,050,648.50	4,281,193.00	3,603,072.00	-15.84%
Supplies	1,479,844.53	4,791,675.00	4,766,459.00	-0.53%
Equipment & Capital	1,980,190.41	732,789.00	611,534.00	-16.55%
Other	132,365.85	69,937.00	115,427.00	65.04%
Total	\$ 93,776,361.46	\$ 99,524,283.00	\$ 95,851,694.00	-3.69%

4. Vocational Education Instruction

Vocational and educational instruction includes the cost of providing classes (primarily at the secondary level) involving agriculture, health sciences, business, or anything aiming to teach students about specific career options available to them after completing high school. In addition, this program area has a component for special needs students' participation in vocational activities during the school day.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Salaries	\$ 843,019.45	\$ 897,982.00	\$ 882,399.00	-1.74%
Benefits	327,291.80	339,281.00	341,814.00	0.75%
Services	859,585.00	719,600.00	831,000.00	15.48%
Supplies	54,767.96	91,758.00	4,000.00	-95.64%
Equipment & Capital	92,739.13	6,110.00	-	-100.00%
Other	150.00	-	-	0.00%
Total	\$ 2,177,553.34	\$ 2,054,731.00	\$ 2,059,213.00	0.22%

5. Special Education Instruction

This program category captures the costs involved with providing services to special education students. However, the cost of providing special transportation to these students is not included in this category.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Salaries	\$ 20,034,865.33	\$ 20,394,029.57	\$ 23,673,412.00	16.08%
Benefits	7,256,900.69	8,545,167.30	9,924,490.00	16.14%
Services	1,529,462.38	1,573,431.00	1,385,081.00	-11.97%
Supplies	227,610.03	351,595.00	277,038.00	-21.21%
Equipment & Capital	141,205.41	59,163.00	77,913.00	31.69%
Other	458,622.85	66,064.44	490,829.00	642.95%
Total	\$ 29,648,666.69	\$ 30,989,450.31	\$ 35,828,763.00	15.62%

6. Instructional Support Services

The instructional support services category includes costs associated with assistant principals, curriculum office, textbooks, media centers, and staff development.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Salaries	\$ 6,867,055.48	\$ 6,503,940.00	\$ 7,066,786.00	8.65%
Benefits	1,872,780.49	2,091,167.00	2,229,198.00	6.60%
Services	198,404.67	133,124.00	97,215.00	-26.97%
Supplies	234,143.58	305,211.00	343,925.00	12.68%
Equipment & Capital	232,259.20	272,478.00	272,478.00	0.00%
Other	24,905.52	27,328.00	13,849.00	-49.32%
Total	\$ 9,429,548.94	\$ 9,333,248.00	\$ 10,023,451.00	7.40%

7. Pupil Support Services

This program category captures the cost associated with counseling offices, health services, and psychologists serving regular education students, social workers, and transportation of regular and special needs students.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Salaries	\$ 8,950,932.15	\$ 10,447,883.00	\$ 9,756,101.00	-6.62%
Benefits	4,245,360.58	4,603,556.00	4,912,783.00	6.72%
Services	3,615,563.46	3,874,437.00	3,772,985.00	-2.62%
Supplies	1,465,403.61	1,674,032.00	1,647,737.00	-1.57%
Equipment & Capital	684,693.03	528,100.00	537,800.00	1.84%
Other	2,864.19	910.00	910.00	0.00%
Total	\$ 18,964,817.02	\$ 21,128,918.00	\$ 20,628,316.00	-2.37%

8. Sites and Buildings

This program area includes the costs of maintaining the district's buildings and facilities. The salaries and benefits of the buildings and grounds director and clerical support as well as all custodial and maintenance employees are recorded here. In addition, this program category includes expenditures such as electricity, water, sewer, gas, trash removal, snow removal, health & safety projects, and a large portion of the district's capital projects.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Salaries	\$ 4,349,657.76	\$ 4,395,528.00	\$ 4,520,453.00	2.84%
Benefits	1,960,963.34	2,043,557.00	2,254,598.00	10.33%
Services	7,864,931.13	7,190,198.00	7,297,259.00	1.49%
Supplies	1,065,497.37	961,225.00	1,102,400.00	14.69%
Equipment & Capital	5,264,608.56	5,314,783.00	5,522,908.00	3.92%
Other	11,542.98	15,900.00	16,000.00	0.63%
Total	\$ 20,517,201.14	\$ 19,921,191.00	\$ 20,713,618.00	3.98%

General Fund Budget Summary (Reserved and Unreserved)

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 21,216,347.55	\$ 31,124,354.00	\$ 32,018,524.00	2.87%
State Aids	151,793,430.97	155,500,927.00	158,680,844.00	2.04%
Federal Aids	4,542,498.81	4,139,233.31	4,139,234.00	0.00%
Other Revenues	4,000,000.00	4,000,000.00	-	-100.00%
Total Revenues	\$ 181,552,277.33	\$ 194,764,514.31	\$ 194,838,602.00	0.04%
Expenditures				
Salaries	\$ 110,716,217.78	\$ 114,086,861.57	\$ 114,829,726.00	0.65%
Benefits	41,213,821.78	46,183,726.30	47,857,008.00	3.62%
Services	19,463,599.45	18,081,146.00	17,397,241.00	-3.78%
Supplies	4,820,052.05	8,494,481.00	8,458,252.00	-0.43%
Equipment & Capital	9,149,103.96	8,681,519.00	8,778,179.00	1.11%
Other	587,209.84	428,622.44	874,544.00	104.04%
Total Expenditures	\$ 185,950,004.86	\$ 195,956,356.31	\$ 198,194,950.00	1.14%
Fund Balance Projection				
Beginning	\$ 13,883,279.53	\$ 9,485,552.00	\$ 8,293,710.00	-12.56%
Revenues	181,552,277.33	194,764,514.31	194,838,602.00	0.04%
Expenditures	(185,950,004.86)	(195,956,356.31)	(198,194,950.00)	1.14%
Projected Fund Balance	\$ 9,485,552.00	\$ 8,293,710.00	\$ 4,937,362.00	-40.47%
 Percent of Expenditures	 5.10%	 4.23%	 2.49%	

III. School Nutrition Fund

The School Nutrition Fund is used to account for the activities related to providing nutrition services to the K-12 academic program as well as catering services provided by the district. The fund operates on the principle of revenues exceeding expenditures on day-to-day operations so that the excess can be used to systematically replace and upgrade kitchen equipment around the district. By operating in this manner, the goal of the School Nutrition program is to be self-sustained and not to pull resources from direct K-12 instructional funds. School Nutrition pays the general fund for certain overhead costs such as payroll, accounts payable, and technology support. A summary of this fund's budget is listed below.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 5,304,919.24	\$ 5,409,500.00	\$ 6,327,074.00	16.96%
State Aids	308,352.44	427,000.00	447,300.00	4.75%
Federal Aids	2,352,701.79	2,590,000.00	2,710,626.00	4.66%
Total Revenues	\$ 7,965,973.47	\$ 8,426,500.00	\$ 9,485,000.00	12.56%
Expenditures				
Salaries	\$ 2,938,537.71	\$ 3,069,861.00	\$ 3,156,500.00	2.82%
Benefits	920,579.97	1,065,800.00	1,104,500.00	3.63%
Services	575,303.23	598,520.00	595,225.00	-0.55%
Supplies	3,457,281.67	3,817,750.00	4,173,176.00	9.31%
Equipment & Capital	425,435.71	410,000.00	125,000.00	-69.51%
Other	14,260.50	15,000.00	15,000.00	0.00%
Total Expenditures	\$ 8,331,398.79	\$ 8,976,931.00	\$ 9,169,401.00	2.14%
Fund Balance Projection				
Beginning	\$ 1,324,578.32	\$ 959,153.00	\$ 408,722.00	-57.39%
Revenues	7,965,973.47	8,426,500.00	9,485,000.00	12.56%
Expenditures	(8,331,398.79)	(8,976,931.00)	(9,169,401.00)	2.14%
Projected Fund Balance	\$ 959,153.00	\$ 408,722.00	\$ 724,321.00	77.22%
Percent of Expenditures	11.51%	4.55%	7.90%	

IV. Community Education Fund

The Community Education Fund accounts for the activities related to providing education services for Pre-Kindergarten and Post-Grade 12 students. The fund operates on a principle of breaking even on a year-to-year basis and maintaining a healthy fund balance which protects future programming. Community Education pays the general fund for space used in the district according to formulas outlined in the Uniform Financial Accounting and Reporting Standards (UFARS) Manual. Community Education pays the general fund for certain overhead costs such as payroll, accounts payable, and technology support. The estimated amount of these overhead costs is \$600,000 for fiscal year 2016. A summary of the complete Community Education budget is listed below. Within Community Education are several Fund Balance requirements which will be discussed in greater detail on the following pages.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 10,303,953.45	\$ 10,512,759.00	\$ 11,165,384.49	6.21%
State Aids	2,053,099.48	1,677,735.00	1,694,869.60	1.02%
Federal Aids	10,895.34	10,619.00	11,303.00	6.44%
Total Revenues	\$ 12,367,948.27	\$ 12,201,113.00	\$ 12,871,557.09	5.49%
Expenditures				
Salaries	\$ 8,437,265.07	\$ 7,679,442.00	\$ 7,951,755.91	3.55%
Benefits	2,336,706.21	2,209,638.00	2,308,402.50	4.47%
Services	1,225,409.98	1,506,019.00	1,369,180.47	-9.09%
Supplies	694,415.76	678,190.00	720,267.00	6.20%
Equipment & Capital	190,478.11	211,919.00	158,731.00	-25.10%
Other	67,411.17	82,779.00	83,240.00	0.56%
Total Expenditures	\$ 12,951,686.30	\$ 12,367,987.00	\$ 12,591,576.88	1.81%
Fund Balance Projection				
Beginning	\$ 1,768,129.03	\$ 1,184,391.00	\$ 1,017,517.00	-14.09%
Revenues	12,367,948.27	12,201,113.00	12,871,557.09	5.49%
Expenditures	(12,951,686.30)	(12,367,987.00)	(12,591,576.88)	1.81%
Projected Fund Balance	\$ 1,184,391.00	\$ 1,017,517.00	\$ 1,297,497.21	27.52%
 Percent of Expenditures	 9.14%	 8.23%	 10.30%	

A. School Readiness Fund Balance

The School Readiness Fund Balance is used to accumulate all revenues and expenditures related to the district's early childhood education program. This program is provided to assess children's cognitive skills, teach educational programming that will strengthen children's cognitive skills and development, and generally prepare children for entry into kindergarten. In addition, this program provides support in the Community kids preschool and to provide scholarships to students who are not eligible for the early learning scholarships.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 974,303.50	\$ 1,340,345.00	\$ 1,761,021.00	31.39%
State Aids	166,871.44	242,270.00	250,123.60	3.24%
Total Revenues	\$ 1,141,174.94	\$ 1,582,615.00	\$ 2,011,144.60	27.08%
Expenditures				
Salaries	\$ 1,042,712.18	\$ 1,183,963.00	\$ 1,244,122.77	5.08%
Benefits	379,575.08	471,174.00	432,448.56	-8.22%
Services	(91,887.30)	(80,640.00)	(73,906.00)	-8.35%
Supplies	9,253.37	8,560.00	15,100.00	76.40%
Equipment & Capital	6,782.97	6,500.00	17,300.00	166.15%
Other	75.00	75.00	75.00	0.00%
Total Expenditures	\$ 1,346,511.30	\$ 1,589,632.00	\$ 1,635,140.33	2.86%
Fund Balance Projection				
Beginning	\$ (421,581.64)	\$ (626,918.00)	\$ (633,935.00)	1.12%
Revenues	1,141,174.94	1,582,615.00	2,011,144.60	27.08%
Expenditures	(1,346,511.30)	(1,589,632.00)	(1,635,140.33)	2.86%
Projected Fund Balance	\$ (626,918.00)	\$ (633,935.00)	\$ (257,930.73)	-59.31%
Percent of Expenditures	-46.56%	-39.88%	-15.77%	

B. Early Childhood Family Education Fund Balance

Programming provided for children aged birth to kindergarten and their caretakers are operated under the Early Childhood Family Education Fund Balance. This program provides classes and resources to expectant parents and caretakers of young children which may help them understand a child's learning and development and as a result be able to help children grow. This program also provides parenthood education in secondary schools and outreach work in the community.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 491,735.09	\$ 478,417.00	\$ 444,034.00	-7.19%
State Aids	610,303.20	738,303.00	732,606.00	-0.77%
Total Revenues	\$ 1,102,038.29	\$ 1,216,720.00	\$ 1,176,640.00	-3.29%
Expenditures				
Salaries	\$ 766,574.09	\$ 778,006.00	\$ 718,659.54	-7.63%
Benefits	189,122.45	213,899.00	232,001.13	8.46%
Services	78,191.74	97,890.00	91,275.00	-6.76%
Supplies	19,384.93	24,150.00	20,175.00	16.46%
Equipment & Capital	23,602.51	11,000.00	10,850.00	-1.36%
Other	-	250.00	250.00	0.00%
Total Expenditures	\$ 1,076,875.72	\$ 1,125,195.00	\$ 1,073,210.67	-4.62%
Fund Balance Projection				
Beginning	\$ 311,551.43	\$ 336,714.00	\$ 428,239.00	27.18%
Revenues	1,102,038.29	1,216,720.00	1,176,640.00	-3.29%
Expenditures	(1,076,875.72)	(1,125,195.00)	(1,073,210.67)	-4.62%
Projected Fund Balance	\$ 336,714.00	\$ 428,239.00	\$ 531,668.33	24.15%
Percent of Expenditures	31.27%	38.06%	49.54%	

C. Adult Basic Education Fund Balance

The Adult Basic Education Fund Balance is used to accumulate the revenues and expenditures related to providing basic skills learning opportunities for individuals 17 years of age or older who are not enrolled in an elementary or secondary school. Funding for this program is dependent upon the number of student contact hours. This program provides K-12 level basic skills to allow participants to achieve their individual academic goals up to the level of high school completion. Adult Basic Education also serves adult immigrants with English language classes in order to improve their English skills, including: speaking, reading, writing, and listening. The ultimate goal of the program is to help the functionally illiterate become more employable and productive citizens.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 4,680.50	\$ 10,000.00	\$ 10,000.00	0.00%
State Aids	278,878.93	324,247.00	340,247.00	4.93%
Federal Aids	10,895.34	10,619.00	11,303.00	6.44%
Total Revenues	\$ 294,454.77	\$ 344,866.00	\$ 361,550.00	4.84%
Expenditures				
Salaries	\$ 210,296.01	\$ 216,434.00	\$ 234,547.27	8.37%
Benefits	72,795.14	100,922.00	100,740.08	-0.18%
Services	12,732.05	16,046.00	44,191.38	175.40%
Supplies	5,605.36	14,500.00	14,500.00	0.00%
Equipment & Capital	1,574.70	400.00	776.00	94.00%
Other	240.00	200.00	240.00	20.00%
Total Expenditures	\$ 303,243.26	\$ 348,502.00	\$ 394,994.73	13.34%
Fund Balance Projection				
Beginning	\$ 62,545.49	\$ 53,757.00	\$ 50,121.00	-6.76%
Revenues	294,454.77	344,866.00	361,550.00	4.84%
Expenditures	(303,243.26)	(348,502.00)	(394,994.73)	13.34%
Projected Fund Balance	\$ 53,757.00	\$ 50,121.00	\$ 16,676.27	-66.73%
Percent of Expenditures	17.73%	14.38%	4.22%	

V. Construction Fund

The Construction Fund accounts for the costs of school construction, addition, and renovation projects which are funded through bonds or certificates of participation (or other specific funding sources). When bonds (or certificates of participation) are issued in connection with a building project, the bond proceeds are recorded as revenue in the Construction Fund. The funds are then drawn down as payments are made for work completed on the project(s). The proceeds of bonds can only be used for the purpose for which they were issued.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 1,065,343.35	\$ 434,612.00	\$ 2,089,952.00	380.88%
Other Revenues	20,244,225.76	-	-	0.00%
Total Revenues	\$ 21,309,569.11	\$ 434,612.00	\$ 2,089,952.00	380.88%
Expenditures				
Supplies	\$ 74,991.46	\$ -	\$ -	0.00%
Equipment & Capital	2,370,039.30	5,869,612.00	5,869,612.00	0.00%
Other	144,517.24	-	-	0.00%
Total Expenditures	\$ 2,589,548.00	\$ 5,869,612.00	\$ 5,869,612.00	0.00%
Fund Balance Projection				
Beginning	\$ 3,025,201.00	\$ 21,745,222.11	\$ 16,310,222.11	-24.99%
Revenues	21,309,569.11	434,612.00	2,089,952.00	380.88%
Expenditures	(2,589,548.00)	(5,869,612.00)	(5,869,612.00)	0.00%
Projected Fund Balance	\$ 21,745,222.11	\$ 16,310,222.11	\$ 12,530,562.11	-23.17%
 Percent of Expenditures	 839.73%	 277.88%	 213.48%	

VI. Debt Service Fund

The Debt Service Fund exists to record the principal and interest payments on long-term debt issued by the district. Annual levies will provide revenue at a rate of 105% of pending debt service payments for a given fiscal year. This rate is specified in statute to ensure that principal and interest payments can be made as scheduled even if there are late property tax payments or delinquencies that may arise. The Debt Service Fund is also monitored by the Minnesota Department of Education for accumulation of excess fund balance. If the debt service fund balance is deemed to be at a level in excess of what is needed to make debt payments, a levy adjustment is made to reduce revenue and bring the fund balance down to a feasible amount.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 25,031,275.58	\$ 25,799,457.00	\$ 26,926,237.00	4.37%
State Aids	5,261.90	-	42,989.00	100.00%
Federal Aids	1,115,118.44	1,109,498.00	1,109,498.00	0.00%
Other Revenues	839,633.73	-	-	0.00%
Total Revenues	\$ 26,991,289.65	\$ 26,908,955.00	\$ 28,078,724.00	4.35%
Expenditures				
Equipment & Capital	\$ 564,935.59	\$ 576,532.00	\$ 576,532.00	0.00%
Other	25,595,751.71	27,608,915.00	27,608,915.00	0.00%
Total Expenditures	\$ 26,160,687.30	\$ 28,185,447.00	\$ 28,185,447.00	0.00%
Fund Balance Projection				
Beginning	\$ 5,634,352.00	\$ 6,464,954.35	\$ 5,188,462.35	-19.74%
Revenues	26,991,289.65	26,908,955.00	28,078,724.00	4.35%
Expenditures	(26,160,687.30)	(28,185,447.00)	(28,185,447.00)	0.00%
Projected Fund Balance	\$ 6,464,954.35	\$ 5,188,462.35	\$ 5,081,739.35	-2.06%
 Percent of Expenditures	 24.71%	 18.41%	 18.03%	

VII. 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 for donor-directed purposes, such as to award scholarships to former students. The trust fund is used to record the revenues and expenditures for trust agreements where the school board has accepted the responsibility to serve as trustee.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 26,732.00	\$ 36,300.00	\$ 36,300.00	0.00%
Total Revenues	\$ 26,732.00	\$ 36,300.00	\$ 36,300.00	0.00%
Expenditures				
Other	\$ 26,845.00	\$ 36,300.00	\$ 36,300.00	0.00%
Total Expenditures	\$ 26,845.00	\$ 36,300.00	\$ 36,300.00	0.00%
Fund Balance Projection				
Beginning	\$ 54,883.00	\$ 54,770.00	\$ 54,770.00	0.00%
Revenues	26,732.00	36,300.00	36,300.00	0.00%
Expenditures	(26,845.00)	(36,300.00)	(36,300.00)	0.00%
Projected Fund Balance	\$ 54,770.00	\$ 54,770.00	\$ 54,770.00	0.00%
Percent of Expenditures	204.02%	150.88%	150.88%	

VIII. Internal Service Fund

An internal service fund has been established at South Washington County Schools from excess General Fund assets held over the last 12 years. These funds are used to offset the accrued liability related to post-employment benefits such as severance and health care benefits. Both in fiscal 2014 and 2015, \$4,000,000 was transferred from the Internal Service Fund to the General Fund to help offset health insurance costs.

	<u>2014 Actual</u>	<u>2015 Revised</u>	<u>2016 Proposed</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 60,936.16	\$ 1,250,000.00	\$ 1,250,000.00	0.00%
Total Revenues	\$ 60,936.16	\$ 1,250,000.00	\$ 1,250,000.00	0.00%
Expenditures				
Salaries	\$ 185,353.93	\$ 150,000.00	\$ 150,000.00	0.00%
Benefits	2,368,954.83	2,500,000.00	2,500,000.00	0.00%
Other	4,000,000.00	4,000,000.00	-	-100.00%
Total Expenditures	\$ 6,554,308.76	\$ 6,650,000.00	\$ 2,650,000.00	-60.15%
Fund Balance Projection				
Beginning	\$ 23,332,324.00	\$ 16,838,951.40	\$ 11,438,951.40	-32.07%
Revenues	60,936.16	1,250,000.00	1,250,000.00	0.00%
Expenditures	(6,554,308.76)	(6,650,000.00)	(2,650,000.00)	-60.15%
Projected Fund Balance	\$ 16,838,951.40	\$ 11,438,951.40	\$ 10,038,951.40	-12.24%
Percent of Expenditures	256.91%	172.01%	378.83%	

IX. Operating Capital

ITEM	Recommended Expenditures from the 2015-16 Operating Capital Fund	Comments
AVAILABLE REVENUE (Projected)	\$ 5,910,909	
PROPOSED EXPENDITURES		
Textbooks, curriculum adoptions	\$ 800,000	Same as 2014-15
Textbooks, replacements & additions	\$ 200,000	Same as 2014-15
District Technology Requirements (Appendix A)	\$ 1,340,150	
Equipment Acquisitions by Schools & Dept's (Appendix B)	\$ 739,190	75% of formula allocation
Repair & Betterment of Buildings & Grounds (Appendix C)	\$ 1,100,000	
Leases (Appendix D)	\$ 1,314,884	Confirm list of leases
Valley Crossing Tuition	\$ -	Negotiated elimination of payment for 2015-16
Superintendent Contingency	\$ 30,000	
Ass't Supt Elem & Sec Contingency	\$ 60,000	
Support Operations Contingency	\$ 20,000	
General Contingency	\$ 739,331	
Property Insurance Deductible Reserve	<u>\$ 50,000</u>	
TOTAL - PROPOSED EXPENDITURES	\$ 6,393,555	

X. Capital Projects Appendices

APPENDIX A – District Technology

Revenue	Operating Capital	Capital levy Referendum	Total
Equipment allocation	\$ 443,945	\$ -	\$ 443,945
Supplemental Allocation (From building equip funds)	\$ -	\$ -	\$ -
Annual licenses and Maintenance	\$ 275,000	\$ -	\$ 275,000
Capital Projects levy	\$ -	\$1,054,205	\$ 1,054,205
Less Instructional laptop lease	<u>\$ (433,000)</u>	<u>\$ -</u>	<u>\$ (433,000)</u>
	\$ 285,945	\$1,054,205	\$ 1,340,150

APPENDIX B – Site Allocations

BUILDING/DEPARTMENT	2015-16 Capital Allocation per formula	2015-16 Allocation w/25% Reduction
COTTAGE GROVE MIDDLE SCHOOL	\$ 31,177	\$ 23,383
LAKE MIDDLE SCHOOL	\$ 33,477	\$ 25,108
OLTMAN MIDDLE SCHOOL	\$ 18,479	\$ 13,859
WOODBURY MIDDLE SCHOOL	<u>\$ 25,541</u>	<u>\$ 19,156</u>
MS Total	\$ 108,674	\$ 81,506
ALC	\$ 4,745	\$ 3,559
EAST RIDGE HIGH SCHOOL	\$ 35,783	\$ 26,837
PARK HIGH SCHOOL	\$ 51,047	\$ 38,285
WOODBURY HIGH SCHOOL	<u>\$ 52,613</u>	<u>\$ 39,460</u>
HS Total	\$ 144,188	\$ 108,141
ARMSTRONG	\$ 7,671	\$ 5,753
BAILEY	\$ 15,829	\$ 11,872
COTTAGE GROVE ELEMENTARY	\$ 12,016	\$ 9,012
CRESTVIEW/Nuevas Fronteras	\$ 13,855	\$ 10,391
GREY CLOUD	\$ 15,238	\$ 11,429
HILLSIDE	\$ 10,207	\$ 7,655
LIBERTY RIDGE	\$ 23,071	\$ 17,303
MIDDLETON	\$ 17,255	\$ 12,941
NEWPORT	\$ 5,985	\$ 4,489
PINE HILL	\$ 8,491	\$ 6,368
PULLMAN	\$ 8,283	\$ 6,212
RED ROCK	\$ 13,117	\$ 9,838
ROYAL OAKS	\$ 10,456	\$ 7,842
WOODBURY EL.	<u>\$ 11,182</u>	<u>\$ 8,387</u>
Elem Total	\$ 172,656	\$ 129,492
ATHLETICS	\$ 128,251	\$ 96,188
TLS (C & I, Media, Vocational)	\$ 355,156	\$ 266,367
DISTRICTWIDE GROWTH		
CONTINGENCY	\$ 17,468	\$ 13,101
SPECIAL SERVICES	<u>\$ 59,193</u>	<u>\$ 44,395</u>
TOTAL	\$ 985,586	\$ 739,190

Appendix C – Buildings & Grounds

Expenditure	2015-16 Operating Capital	
Building Maintenance	\$	125,000
Grounds Maintenance	\$	225,000
Roof Maintenance	\$	100,000
Mechanical Maintenance	\$	360,000
Landscape Improvements	\$	100,000
Assessments	\$	130,000
Field maintenance equipment and vehicle replacements	\$	-
Building Custodial & High Volume Floor Maintenance Equipment	\$	60,000
Total	\$	1,100,000

Appendix D - Leases

<u>Expenditure</u>	<u>2015-16 Leases</u>	<u>Expiration</u>
HRA DSC/DPC Lease Purchase	\$ -	2014-15
MdltN/WE Additions Lease/Purchase	\$ -	2013-14
CGJR Autism Addition Lease/Purchase	\$ -	2014-15
Central Park, ECFE term lease	\$ 83,138	2021-2022
Liberty Ridge Site 2 lease purchase	\$ 339,357	N/A
"Next Step" Lease	\$ 82,277	2017-18
Transitions VCM lease	\$ 101,893	2022-23
916 Leases, (WELS N, CORE, Parkview, Hugo, Karner blue)	\$ 472,555	annual
Ice Arena, Cottage Grove	\$ 116,164	annual
Ice Arena, Woodbury	\$ 110,000	annual
Golf Course Fees	\$ 9,500	annual
TOTAL	\$ 1,314,884	

XI. 2016 District Budget and Fund Balance Projection Summary

South Washington County Schools									
Independent School District 833									
For the Period Ended June 30, 2016									
	Projected Balance June 30, 2015	Revenues	Expenditures	Revised Budget			Adjustments	Projected Balance June 30, 2016	Percent of Expenditures
Fund				Net Impact					
General Fund									
Unrestricted									
Unassigned, Assigned & Committed	5,337,176	173,232,079	172,267,548	964,531		(4,403,003)	1,898,704		
Restricted									
Health and safety	269,691	494,000	737,945	(243,945)			25,746		
Operating capital	488,235	5,910,909	6,393,555	(482,646)			5,589		
Learning and development	-	4,121,642	4,376,261	(254,619)		254,619	-		
State-approved alternative programs	149,230	437,283	154,190	283,093			432,323		
Safe schools levy	882,778	965,622	440,000	525,622			1,408,400		
Community arts center	30,683	-	-	-			30,683		
Other	-	9,677,067	13,825,451	(4,148,384)		4,148,384	-		
Nonspendable	1,135,917	-	-	-			1,135,917		
Total General Fund	8,293,710	194,838,602	198,194,950	(3,356,348)		-	4,937,362		2.5%
Food Service Fund									
Restricted	145,037	9,485,000	9,169,401	315,599		-	460,636		
Nonspendable	263,685	-	-	-		-	263,685		
Total Food Service Fund	408,722	9,485,000	9,169,401	315,599		-	724,321		7.9%
Community Education Fund									
Restricted									
Community education	1,639,907	8,142,117	8,016,194	125,923		-	1,765,830		
Early childhood family education	428,239	1,176,640	1,073,211	103,429		-	531,668		
School readiness	(633,935)	2,011,145	1,635,140	376,004		-	(257,931)		
Adult basic education	50,121	361,550	394,995	(33,445)		-	16,676		
Community service	(499,888)	1,180,105	1,472,037	(291,932)		-	(791,820)		
Nonspendable	33,073	-	-	-		-	33,073		
Total Community Education Fund	1,017,517	12,871,557	12,591,577	279,980		-	1,297,497		10.3%
Building Construction Fund									
Restricted									
Alternative facilities program	16,255,523	2,089,952	5,869,612	(3,779,660)		-	12,475,863		
Building construction	54,699	-	-	-		-	54,699		
Total Building Construction Fund	16,310,222	2,089,952	5,869,612	(3,779,660)		-	12,530,562		
Debt Service Fund									
	5,188,461	28,078,724	28,185,447	(106,723)		-	5,081,738		
Internal Service Fund									
Severance benefits	(150,000)	-	150,000	(150,000)		-	(300,000)		
Pension benefits	3,063,173	-	500,000	(500,000)		-	2,563,173		
Other post-employment benefits	8,525,778	1,250,000	2,000,000	(750,000)		-	7,775,778		
Total Internal Service Fund	11,438,951	1,250,000	2,650,000	(1,400,000)		-	10,038,951		
Agency Fund									
	54,770	36,300	36,300	-		-	54,770		
Total All Funds	42,712,353	248,650,135	256,697,287	(8,047,152)		-	34,665,201		

XII. 2015 District Budget and Fund Balance Projection Summary

South Washington County Schools									
Independent School District 833									
For the Period Ended June 30, 2015									
	Audited Balance June 30, 2014	Revenues	Expenditures	Revised Budget		Adjustments	Projected Balance June 30, 2015	Percent of Expenditures	
Fund				Net Impact					
General Fund									
Unrestricted									
Unassigned, Assigned & Committed	7,194,499.00	173,682,862.31	171,722,061.31	1,960,801.00	(3,818,124.00)	5,337,176.00			
Restricted									
Health and safety	316,147.00	691,302.00	737,758.00	(46,456.00)	-	269,691.00			
Operating capital	147,018.00	6,735,772.00	6,394,555.00	341,217.00	-	488,235.00			
Learning and development	137,232.00	4,037,982.00	4,695,890.00	(657,908.00)	520,676.00	-			
State-approved alternative programs	149,297.00	437,283.00	437,350.00	(67.00)	-	149,230.00			
Safe schools levy	374,759.00	916,960.00	408,941.00	508,019.00	-	882,778.00			
Community arts center	30,683.00	-	11,559,801.00	(3,297,448.00)	3,297,448.00	30,683.00			
Other	-	8,262,353.00	-	-	-	1,135,917.00			
Nonspendable	1,135,917.00	-	-	-	-	8,293,710.00	4.2%		
Total General Fund	9,485,552.00	194,764,514.31	195,956,356.31	(1,191,842.00)	-	-	4.2%		
Food Service Fund									
Restricted	695,468.00	8,426,500.00	8,976,931.00	(550,431.00)	-	145,037.00			
Nonspendable	263,685.00	-	-	-	-	263,685.00			
Total Food Service Fund	959,153.00	8,426,500.00	8,976,931.00	(550,431.00)	-	408,722.00	4.6%		
Community Education Fund									
Restricted									
Community education	1,663,588.00	8,051,344.00	8,075,025.00	(23,681.00)	-	1,639,907.00			
Early childhood family education	336,714.00	1,216,720.00	1,125,195.00	91,525.00	-	428,239.00			
School readiness	(626,918.00)	1,582,615.00	1,589,632.00	(7,017.00)	-	(633,935.00)			
Adult basic education	53,757.00	344,866.00	348,502.00	(3,636.00)	-	50,121.00			
Community service	(275,823.00)	1,005,568.00	1,229,633.00	(224,065.00)	-	(499,888.00)			
Nonspendable	33,073.00	-	-	-	-	33,073.00			
Total Community Education Fund	1,184,391.00	12,201,113.00	12,367,987.00	(166,874.00)	-	1,017,517.00	8.2%		
Building Construction Fund									
Restricted									
Alternative facilities program	21,690,523.00	434,612.00	5,869,612.00	(5,435,000.00)	-	16,255,523.00			
Building construction	54,699.00	-	-	-	-	54,699.00			
Total Building Construction Fund	21,745,222.00	434,612.00	5,869,612.00	(5,435,000.00)	-	16,310,222.00			
Debt Service Fund									
	6,464,953.00	26,908,955.00	28,185,447.00	(1,276,492.00)	-	5,188,461.00			
Internal Service Fund									
Severance benefits	-	-	150,000.00	(150,000.00)	-	(150,000.00)			
Pension benefits	4,063,173.00	-	1,000,000.00	(1,000,000.00)	-	3,063,173.00			
Other post-employment benefits	12,775,778.00	1,250,000.00	5,500,000.00	(4,250,000.00)	-	8,525,778.00			
Total Internal Service Fund	16,838,951.00	1,250,000.00	6,650,000.00	(5,400,000.00)	-	11,438,951.00			
Agency Fund									
	54,770.00	36,300.00	36,300.00	-	-	54,770.00			
Total All Funds	56,732,992.00	244,021,994.31	258,042,633.31	(14,020,639.00)	-	42,712,353.00			