Ella, Westview Elementary

2017-18 Preliminary Budget

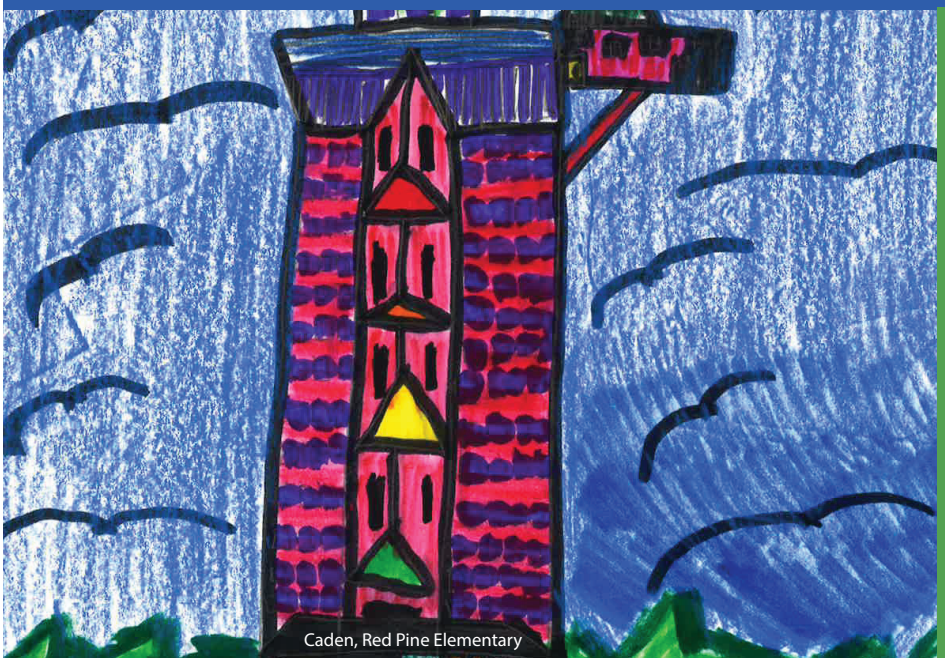
Fiscal Year Ending June 30, 2018

INDEPENDENT SCHOOL DISTRICT 196

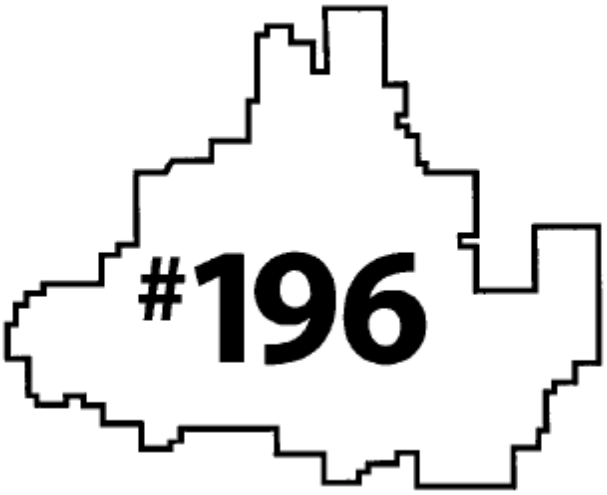
Rosemount-Apple Valley-Eagan Public Schools

Dakota County • Rosemount, Minnesota

www.district196.org


Caden, Red Pine Elementary

Educating our students to reach their full potential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INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
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Rosemount, MN 55068-4946
651-423-7700
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June 26, 2017

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 2017-18 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 2017. It was also reviewed by the School Board at its regular meeting on June 12, 2017. 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 years 2015-16 and 2016-17.

This budget document is presented in four sections:

- The **Introductory Section – I** is an executive summary of the remaining three sections described below.

- The **Organizational Section – II** provides an explanation of the district's legal autonomy, governance structure, mission and goals. In addition, it discusses the policies, assumptions and procedures used in developing the budget.

- The **Financial Section – III** is organized into four levels, using a pyramid approach to provide a further level of detail in each level. The four levels are as follows:
    - Level One – Summary of All Funds
    - Level Two – Summary of General Fund
    - Level Three – Summary of Individual Funds
    - Level Four – Summary of Individual School/Sites

- The **Informational Section – IV** provides selected financial, demographic, and economic data on a multi-year comparative basis.

REPORTING ENTITY AND ITS SERVICES

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

FINANCIAL AND BUDGETARY CONTROL

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

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

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, 2017.

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 2017-18 Preliminary Budget:

	Projected Fund Balance July 1, 2017	Revenues	Expenditures	Other Financing Sources (Uses)	Fund Balance June 30, 2018
General Fund	29,225,761	352,667,592	358,000,133	-	23,893,220
Special Revenue Funds	2,858,071	21,322,334	21,055,987	-	3,124,418
Building Construction Fund	85,795,724	500,000	62,449,998	-	23,845,726
Debt Service Funds	5,058,504	16,656,169	18,788,870	-	2,925,803
Internal Service Funds	33,363,937	46,150,000	47,250,000	-	32,263,937
Fiduciary Funds	558,015	157,583	160,833	-	554,765
	156,860,012	437,453,678	507,705,821	-	86,607,869

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.

While the state's economy has continued to improve, the 2017 Legislature prioritized targeted tax relief to additional investment spending. The session ended with an approved a 2 percent increase to the basic general education formula allowance for the 2017-18 and 2018-19 school years, but no consideration for other areas of great need to our district including special education funding.

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 2017-18 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.

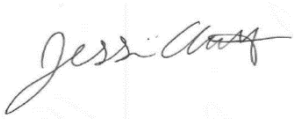
ACKNOWLEDGEMENTS

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

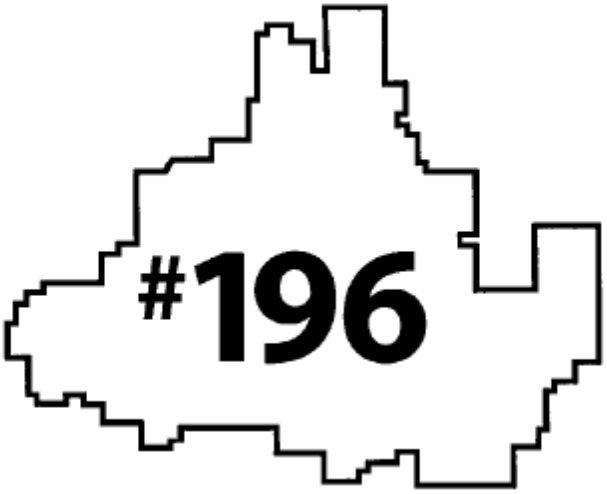
Christopher Onyango-Robshaw
Coordinator of Finance

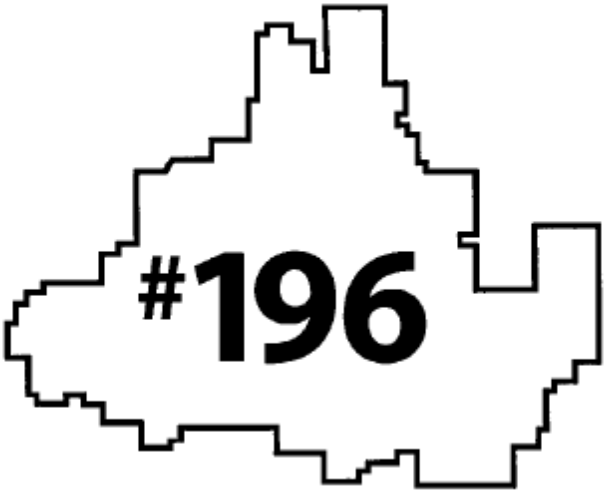


Jessica Aretz
Mgr. of Financial Systems/Reporting & Compliance

SECTION I

Introductory Section

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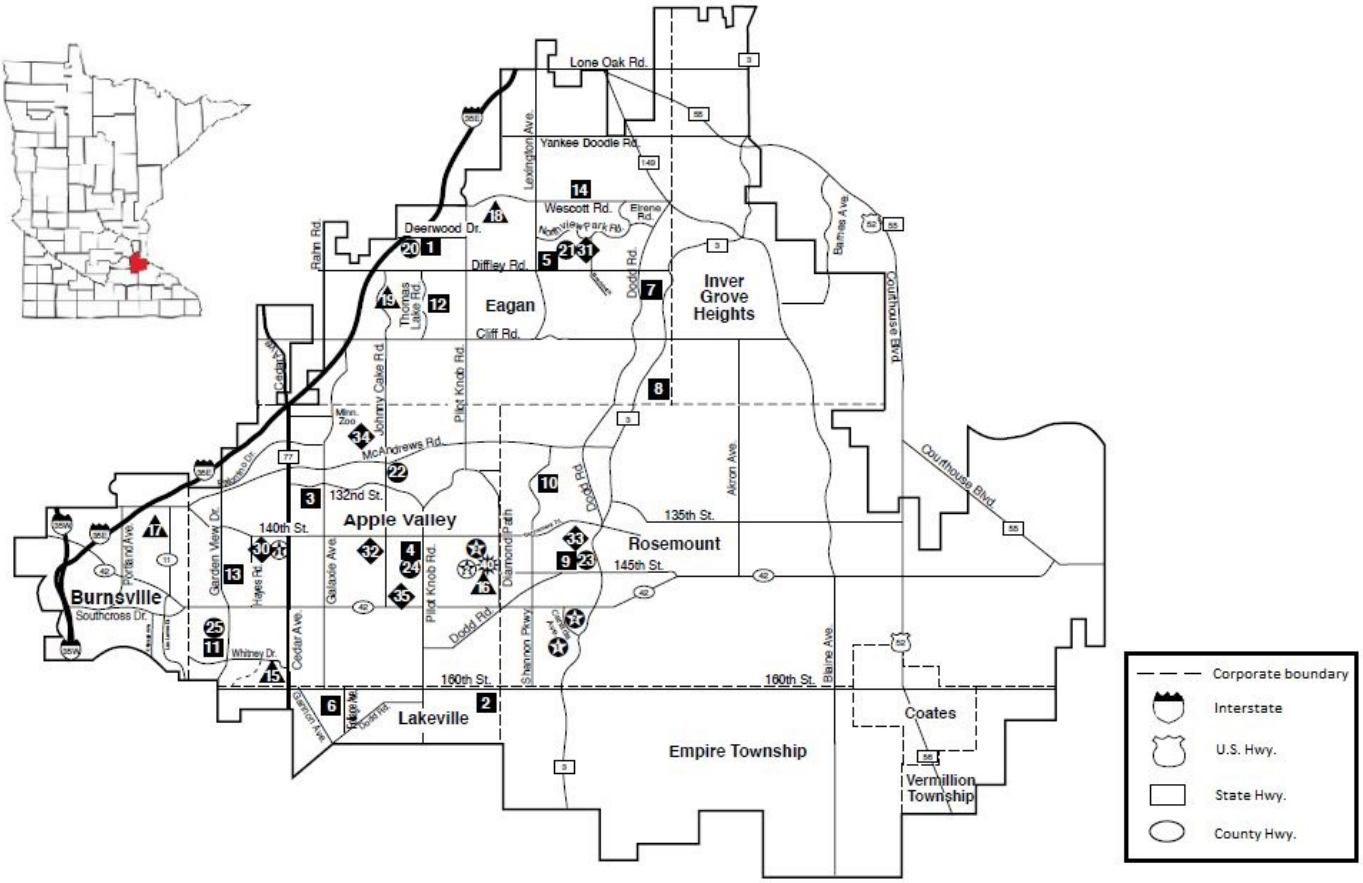
Our District

Independent School District 196 is a public school district in Dakota County, Minnesota serving approximately 28,500 students in early childhood programs through grade 12 and Community Education programming for the district's more than 150,000 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 34 facilities, including 19 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
2 East Lake
3 Greenleaf
4 Highland
5 Northview
6 Parkview
7 Pinewood
8 Red Pine
9 Rosemount
10 Shannon Park
11 Southview
12 Thomas Lake
13 Westview
14 Woodland

Elementary Magnet Schools
15 Cedar Park Science, Tech., Engineering and Math (STEM) School
16 Diamond Path School of International Studies
17 Echo Park School of Leadership, Engineering and Technology
18 Glacier Hills School of Arts and Science
19 Oak Ridge School of Leadership, Environmental and Health Sciences

Middle Schools
20 Black Hawk
21 Dakota Hills
22 Falcon Ridge
23 Rosemount
24 Scott Highlands
25 Valley Middle School of STEM

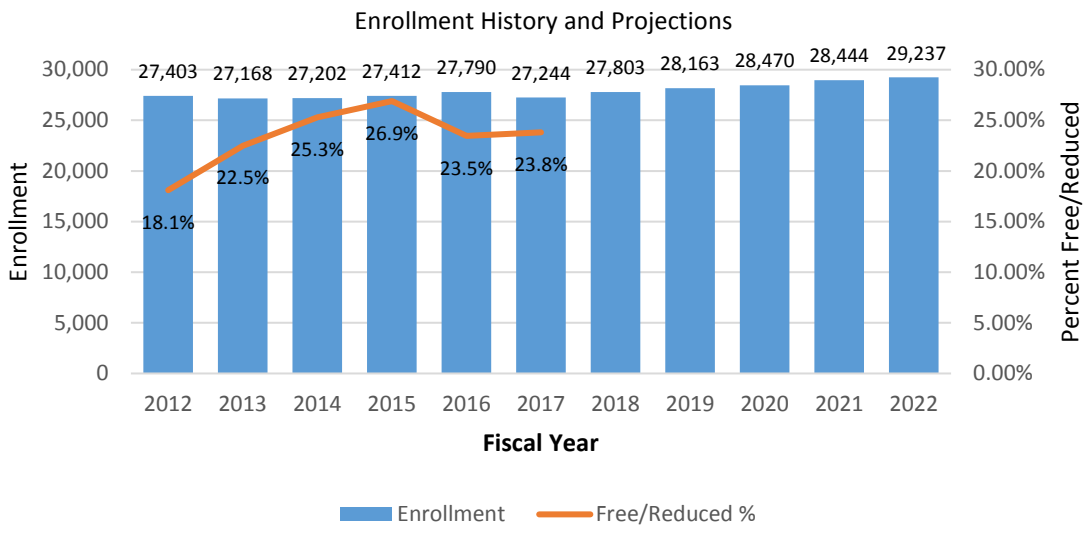
Special Education School
40 Dakota Ridge

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

District Office
District Office East
District Service Center
Cedar Valley Learning Center
Dakota Valley Learning Center

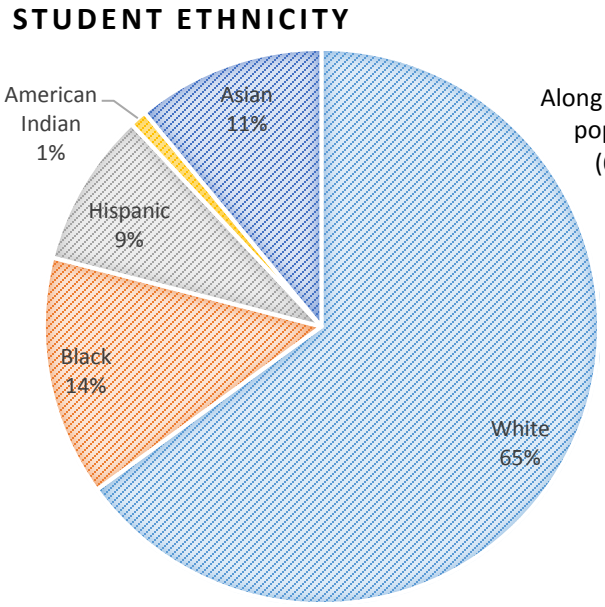
Our Students

With a population of approximately 28,800 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, 2013 through 2018 and projected October 1 enrollment for the years ended June 30, 2019 through 2022.



The pie chart below shows the ethnicity of District 196 students. The percentage of White students decreased from 72 percent in 2012 to 65 percent in 2017, while the percentage of Black, Hispanic, and Asian students has increased. During this same time period, the percentage of students qualifying for free or reduced-price school meals increased from 22.5 percent in 2012 to 23.8 percent in 2017. Although below the statewide average of 37.7 percent in 2017, 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**
2013	72	11	7	9	1
2014	70	12	8	9	1
2015	68	13	8	10	1
2016	67	13	9	10	1
2017	65	14	9	11	1



Along with changing demographics and diversity, the district has an increasing population of students with a variety of needs. In 2017, approximately 1,748 (6.42 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 103 languages represented among District 196 students. Approximately 4,239 (15.56 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 policies 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.

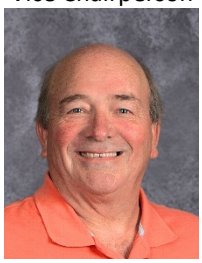
Jackie Magnuson
Chairperson

Gary Huusko
Vice Chairperson

Bob Schutte
Treasurer

Joel Albright
Clerk

Art Coulson
Director


Mike Roseen
Director

Sachin Isaacs
Director

Jane K. Berenz
Superintendent

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.

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

Mary Kreger
Director of
Special Education

Mark Parr
Director of
Secondary Education

Tom Pederstuen
Director of
Human Resources

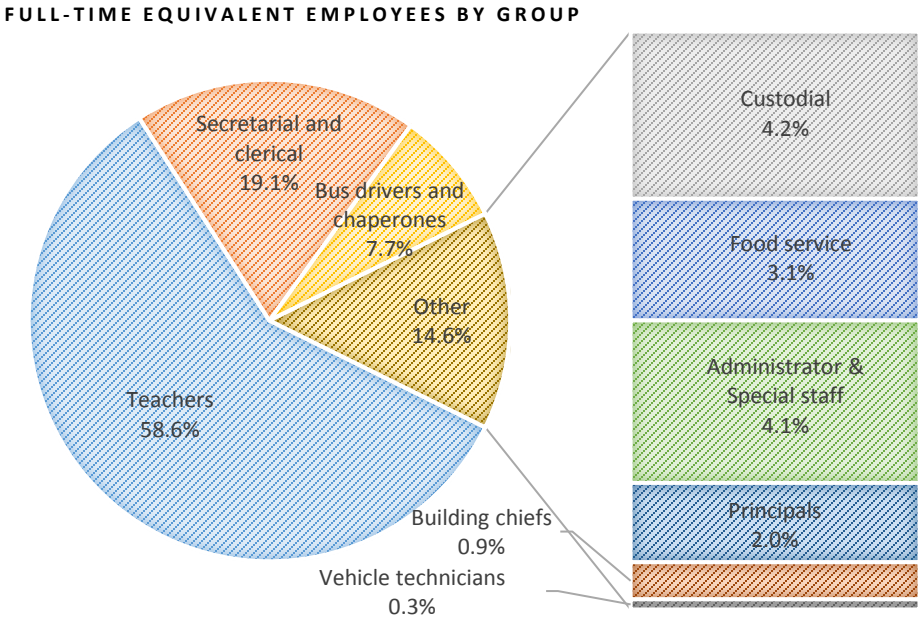
Sally Soliday
Director of
Elementary Education

Jeffrey Solomon
Director of
Finance and Operations

Tony Taschner
Director of
Communications

Steven Troen
Director of
Teaching and Learning

Our Staff



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	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Prelim Budget
Teachers	1,918.90	1,988.90	2,015.53	2,012.73	2,059.67
Secretarial and clerical	649.60	651.00	640.06	642.29	670.41
Custodial	145.00	142.00	148.50	149.50	148.75
Bus drivers and chaperones	202.24	201.71	201.71	239.00	271.00
Food service	98.22	111.69	101.06	100.86	108.29
Administrators & special staff	133.69	137.90	144.48	153.66	144.59
Principals	65.75	66.86	66.04	67.33	70.59
Building chiefs	32.00	31.00	31.00	32.00	33.00
Vehicle technicians	8.00	7.00	9.00	8.00	9.00
Totals	3,253.40	3,338.06	3,357.38	3,405.37	3,515.30

The total number of staffing FTEs projected for the 2017-18 school year is based on projected October 1, 2017 student enrollment and School Board-approved staffing guidelines and ratios.

The final staffing FTEs for the 2017-18 school year will be recalculated this fall, using actual October 1, 2017 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 convened the District 196 Strategic Planning Task Force and charged the group to develop a vision for education to guide district work and goals. 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 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 2017-18 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 2018 for each of the district's funds.

	Projected Fund Balance July 1, 2017	Revenues	Expenditures	Other Financing Sources (Uses)	Fund Balance June 30, 2018
General Fund	29,225,761	352,667,592	358,000,133	-	23,893,220
Special Revenue Funds					
Food Service	1,436,802	12,535,819	12,259,491	-	1,713,130
Community Service	1,421,269	8,786,515	8,796,496	-	1,411,288
Total Special Revenue Funds	2,858,071	21,322,334	21,055,987	-	3,124,418
Building Construction Fund	85,795,724	500,000	62,449,998	-	23,845,726
Debt Service Funds					
Regular	3,620,770	6,738,620	9,234,370	-	1,125,020
OPEB Bonds	1,437,734	9,917,549	9,554,500	-	1,800,783
Total Debt Service Funds	5,058,504	16,656,169	18,788,870	-	2,925,803
Internal Service Funds					
GASB #16	(3,798,062)	100,000	450,000	-	(4,148,062)
OPEB Revocable Trust	26,964,552	1,730,000	2,380,000	-	26,314,552
Self-Insured Dental	26,132	44,000,000	44,050,000	-	(23,868)
Self-Insured Health	10,171,315	320,000	370,000	-	10,121,315
Total Internal Service Funds	33,363,937	46,150,000	47,250,000	-	32,263,937
Fiduciary Funds					
Agency	90,208	157,583	160,833	-	86,958
Trust	467,807	-	-	-	467,807
Total Fiduciary Funds	558,015	157,583	160,833	-	554,765
Total All Funds	156,860,012	437,453,678	507,705,821	-	86,607,869

Note: The July 1, 2017 general fund projected fund balance as shown includes an estimated $5 million better-to-budget performance. The July 1, 2017 fund balance estimate from the final budget is $24,225,761.

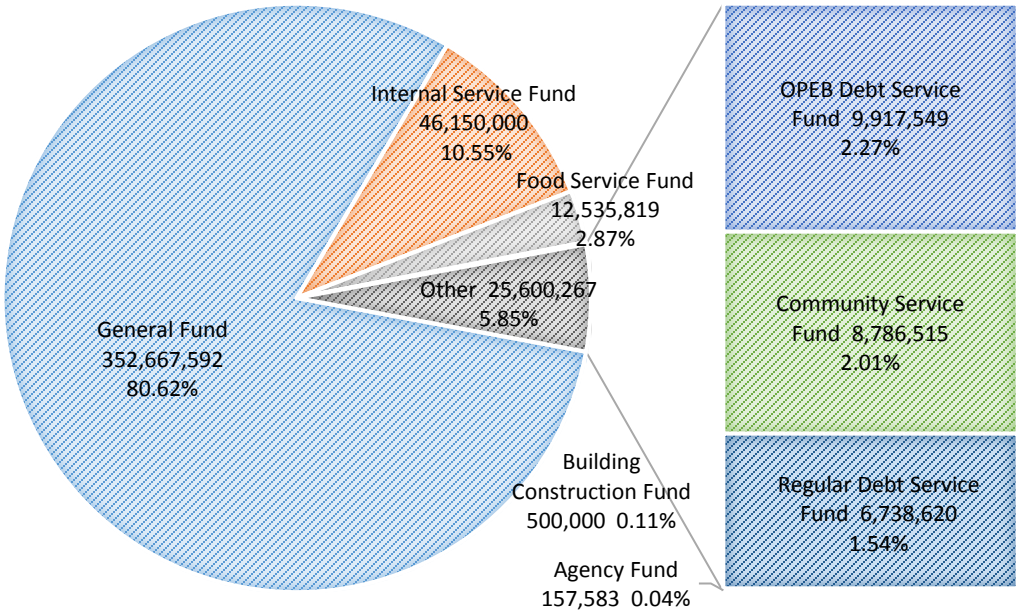
Funds – Revenue Summary

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
General Fund	299,736,843	322,347,430	336,582,104	344,354,472	352,667,592
Food Service Fund	11,142,642	11,370,177	12,002,114	12,332,682	12,535,819
Community Service Fund	9,829,881	7,735,009	7,936,098	8,462,763	8,786,515
Building Construction Fund	73,045	6,248,392	139,492,540	700,000	500,000
Regular Debt Service Fund	16,169,862	16,721,220	7,067,082	7,331,034	6,738,620
OPEB Debt Service Fund	2,508,940	2,548,471	10,029,898	10,001,872	9,917,549
Internal Service Fund	50,861,477	46,023,650	47,672,538	46,531,400	46,150,000
Agency Fund	83,772	64,862	108,735	121,218	157,583
Trust Fund	1,504,185	1,547,985	1,351,522	-	-
Total	391,910,646	414,607,196	562,242,631	429,835,441	437,453,678

The general fund is the main operating budget. It covers instructional programs, daily operations of schools and general functions of the district. The 2017-18 general fund revenue budget, including other financing sources, is $352.67 million. This is $8,313,120 or 2.41 percent more than the estimate for the current fiscal year. The main reasons for this increase are:

1) A projected net increase of $3.94 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 $0.99 million increase in basic general education aid. This increase is due to a $61 per pupil unit formula allowance increase and an increase of adjusted pupil units used to calculate basic general education aid.
3) A projected increase of $1.69 million in special education state aid, due to projected changes in enrollment and expenditures.
4) A projected increase of $0.64 million in federal aid from the U.S. Department of Labor to support the Youth Career Connect grant activities at Apple Valley High School.



The 2017-18 regular debt service fund revenue budget is $6.74 million. This is $0.60 million less than the budget for the current school year. Revenues for the regular debt service fund are directly tied to the district's bond principal and interest payments. For the 2017-18 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 2017-18 OPEB debt service fund revenue budget is $9.92 million. This is $84,323 less 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

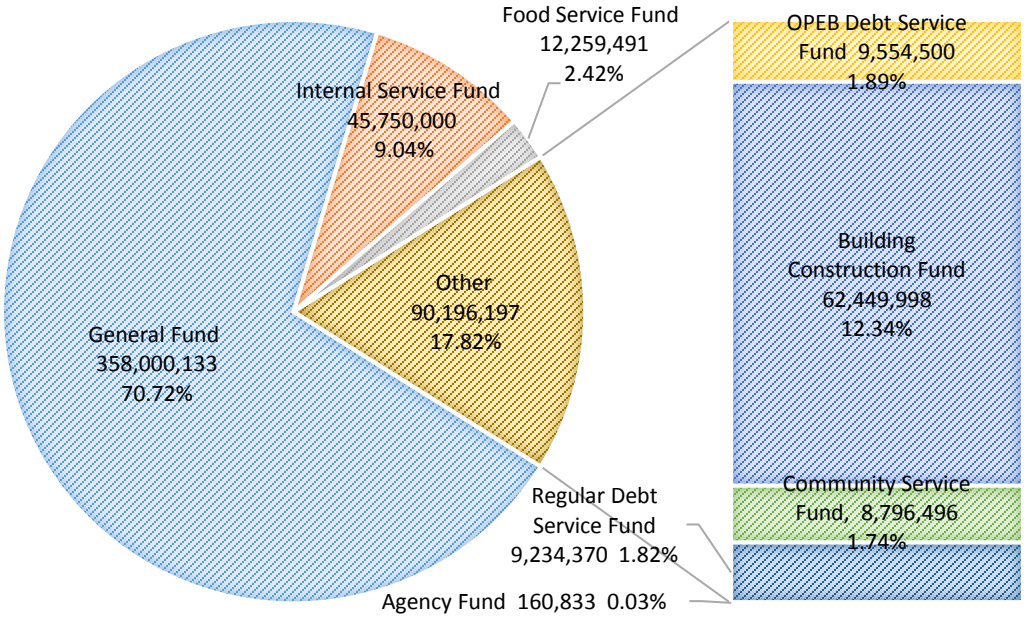
Expenditures: Below is a summary of the district expenditures by fund:

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
General Fund	302,475,579	321,545,666	337,462,542	351,278,185	358,000,133
Food Service Fund	11,407,043	11,788,021	12,252,385	12,604,128	12,259,491
Community Service Fund	9,751,859	7,721,580	7,820,647	8,558,000	8,796,496
Building Construction Fund	13,216,875	14,404,915	11,337,371	42,763,523	62,449,998
Regular Debt Service Fund	17,102,131	19,219,161	16,582,713	10,042,003	9,234,370
OPEB Debt Service Fund	2,499,638	2,496,438	9,537,038	9,595,350	9,554,500
Internal Service Fund	42,968,054	48,473,686	50,655,241	45,735,646	47,250,000
Agency Fund	95,790	113,797	45,232	185,792	160,833
Trust Fund	1,421,979	1,499,210	1,370,253	1,000	-
Total	400,938,948	427,262,474	447,063,420	480,763,627	507,705,821

Note: The general fund 2014-15 actual and 2015-16 final budgeted expenditures inlcude transfers out of $6,225,838 and $8,554,099 respectively.

The 2017-18 general fund expenditure, including other financing uses, is $358.00 million. This is $6.72 million or 1.91 percent greater than the estimate for the current fiscal year. The primary reasons for this change are:

1) An increase of $9.97 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 2017.
2) Reductions of $5.1 million in other discretionary budget areas



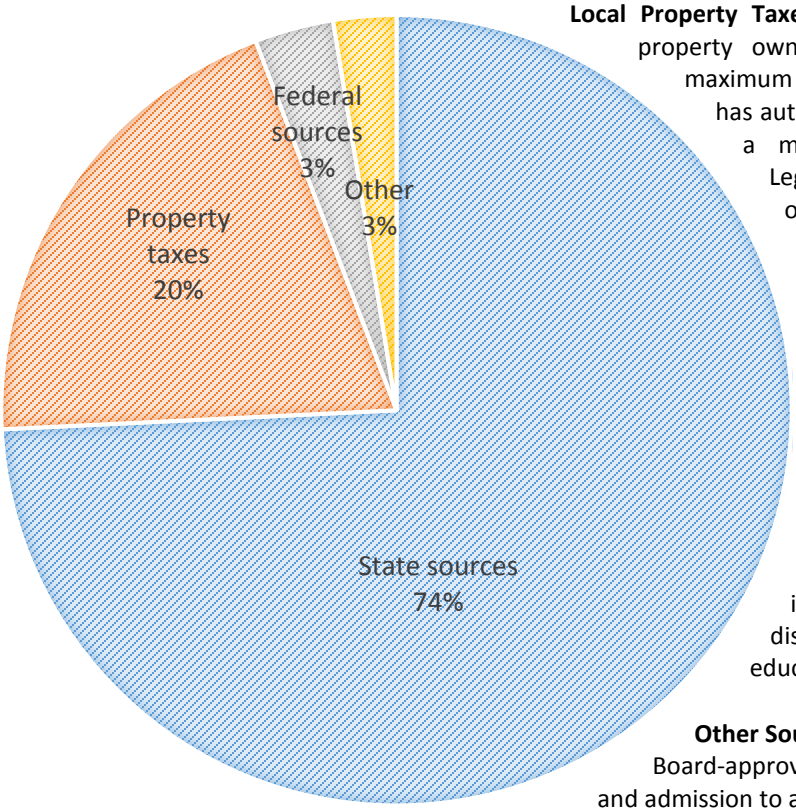
The 2017-18 building construction fund expenditure budget totaled $62.45 million. This is $19.69 million increase from the current school year projection. These expenditures represent the second phase of planned facilities and technology improvements districtwide. These upgrades are funded by a $130 million building bonds district voters approved in November 2015. 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.

	2013-14 Actual	2014-15 Actual	2015-16 Final Budget	2016-17 Prelim Budget	2017-18 Prelim Budget
Revenues					
State sources	248,498,786	244,220,251	254,809,742	259,108,590	261,793,897
Property taxes	30,849,977	58,338,748	62,523,327	66,489,979	70,426,840
Federal sources	7,811,310	8,318,521	8,655,141	10,737,990	11,386,881
Other	12,576,769	11,469,909	10,593,894	8,017,913	9,059,974
Total revenue	299,736,843	322,347,429	336,582,104	344,354,472	352,667,592

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 2017-18 school year, state aids account for slightly less than 75 percent of the general fund revenues.



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.

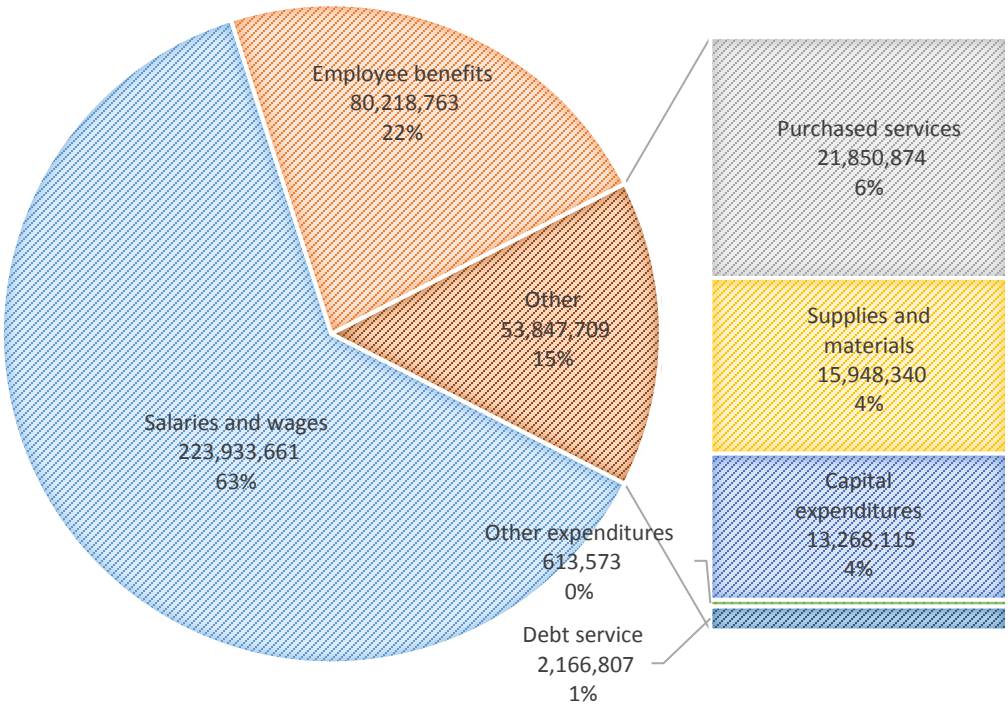
Other Sources: These revenues include miscellaneous School Board-approved fees for cocurricular activities, student parking, and admission to athletic and fine arts performances. It also includes interest income from the district's short-term investments, gifts to the district and permanent transfers 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. Salaries, wages and benefits account for 85 percent of the general fund expenditures, as shown in the pie chart below.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures					
Salaries and wages	194,127,469	202,126,161	208,886,809	216,037,041	223,933,661
Employee benefits	67,515,737	70,510,734	79,329,154	78,148,203	80,218,763
Purchased services	22,548,716	21,318,182	19,952,716	24,541,271	21,850,874
Supplies and materials	9,724,590	10,474,957	10,298,052	16,491,111	15,948,340
Capital expenditures	6,175,866	9,908,289	8,882,064	15,095,069	13,268,115
Other expenditures	626,792	6,979,025	9,186,103	734,084	613,573
Debt service	1,756,409	228,319	1,407,644	231,406	2,166,807
Total expenditures	302,475,579	321,545,666	337,942,541	351,278,185	358,000,133

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



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

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

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

Capital Expenditures: Includes building and site repairs and other improvements, replacement of technology equipment such as computers for classrooms, printers, copiers, 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

General Fund – Expenditures by Program

The table at the left shows that more than 80 percent of the district's general fund resources are used for student instruction and student support services. Several new programs such as integration programs, magnet schools, striving readers, Advancement via Individual Determination (AVID) and response to intervention have been added 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.

District Support Services: 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, and instructional administrators 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)

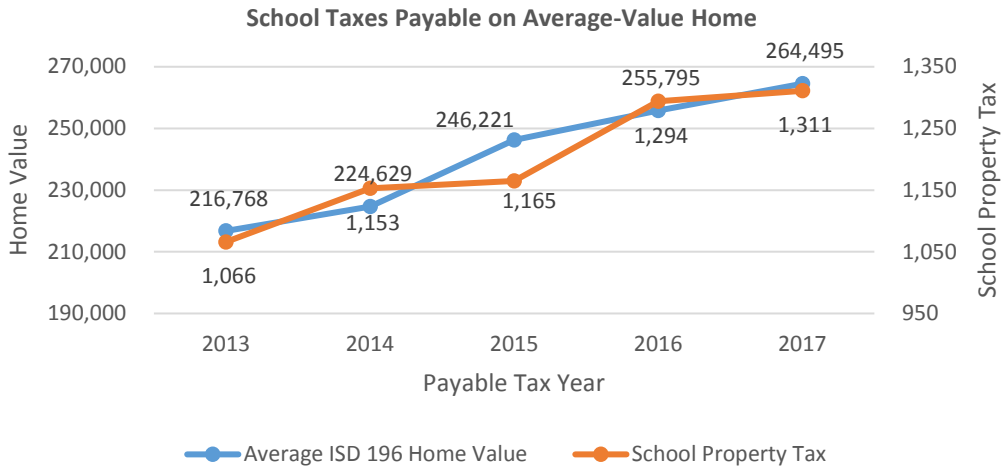
Property Taxes

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 2013 to 2017. Home values and the corresponding tax levy have remained consistent over the last five 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 property owners of the district, the revenues collected by year show a different story. Tax revenues in fiscal year 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 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 order to pay its obligations.

	Property Tax Revenues					
Fiscal Year	General Purposes	Community Service	Capital Projects Facility Improvements	Regular Debt Service	OPEB Debt Service	Total
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	53,988,090	1,666,669	8,535,237	10,025,045	4,613,043	78,828,084
2017 (Estimate)	62,773,042	1,527,362	5,521,180	6,086,244	9,706,508	85,614,336

(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 graduation rates have changed. The district rates shown for fiscal year 2013 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.

Fiscal Year	ISD 196	State
2016	92	82
2015	90	82
2014	92	81
2013	92	80
2012	91	78

District 196 students in the class of 2016 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 23.0, 1.9 points higher than the Minnesota average of 21.1, 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
2016	23.0	21.1	20.8
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

Ongoing Initiatives:

The district is continuing the implementation of the facilities improvement plan funded by the voter-approved $130 million in bonding authority. The funds are geared toward safety and security improvements at all schools, providing additional spaces for learning, including a new elementary school, scheduled to begin operating in the fall of 2017, and upgrades to technology infrastructure districtwide. The referendum question also included 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		$358,000,133
Average Daily Membership	÷	28,270
Spending per Student	=	12,664

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

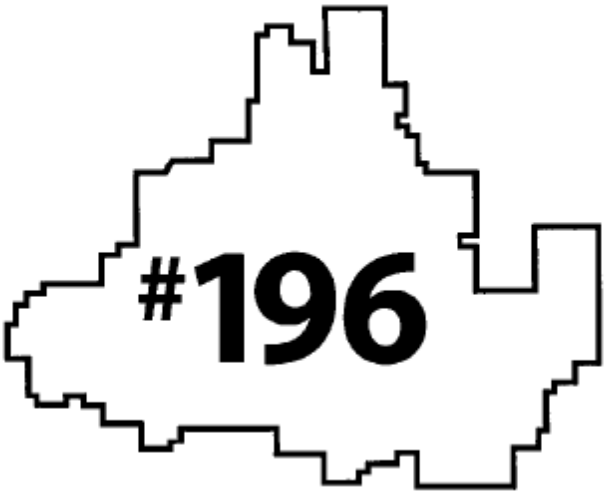
Christopher Onyango-Robshaw, Coordinator of Finance
Email: Christopher.Onyango-Robshaw@district196.org
Phone: (651) 423-7748

Jessica Aretz, Mgr. of Financial Systems/Reporting/ Compliance
Email: Jessica.Artez@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.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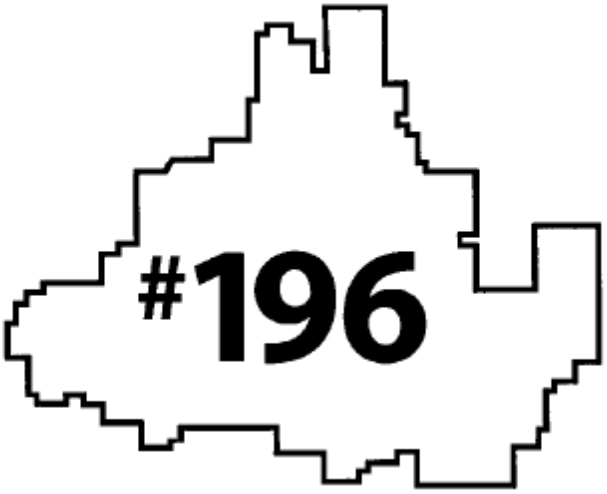
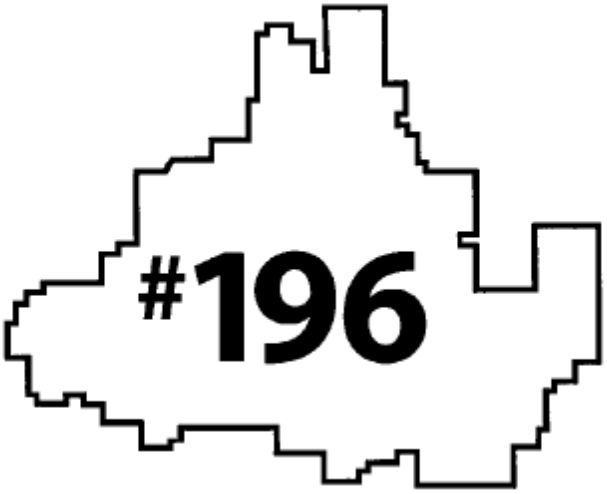
SECTION II

Organizational Section

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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 28,800 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 2017-18 school year, nearly 65 percent of students are Caucasian, 14 percent are African American, 11 percent Asian, 9 percent Hispanic and 1 percent are American Indian.

In the 2016–17 school year, 23.8 percent of district students qualified for free or reduced-price school meals and 15.56 percent students qualified to receive special education services.

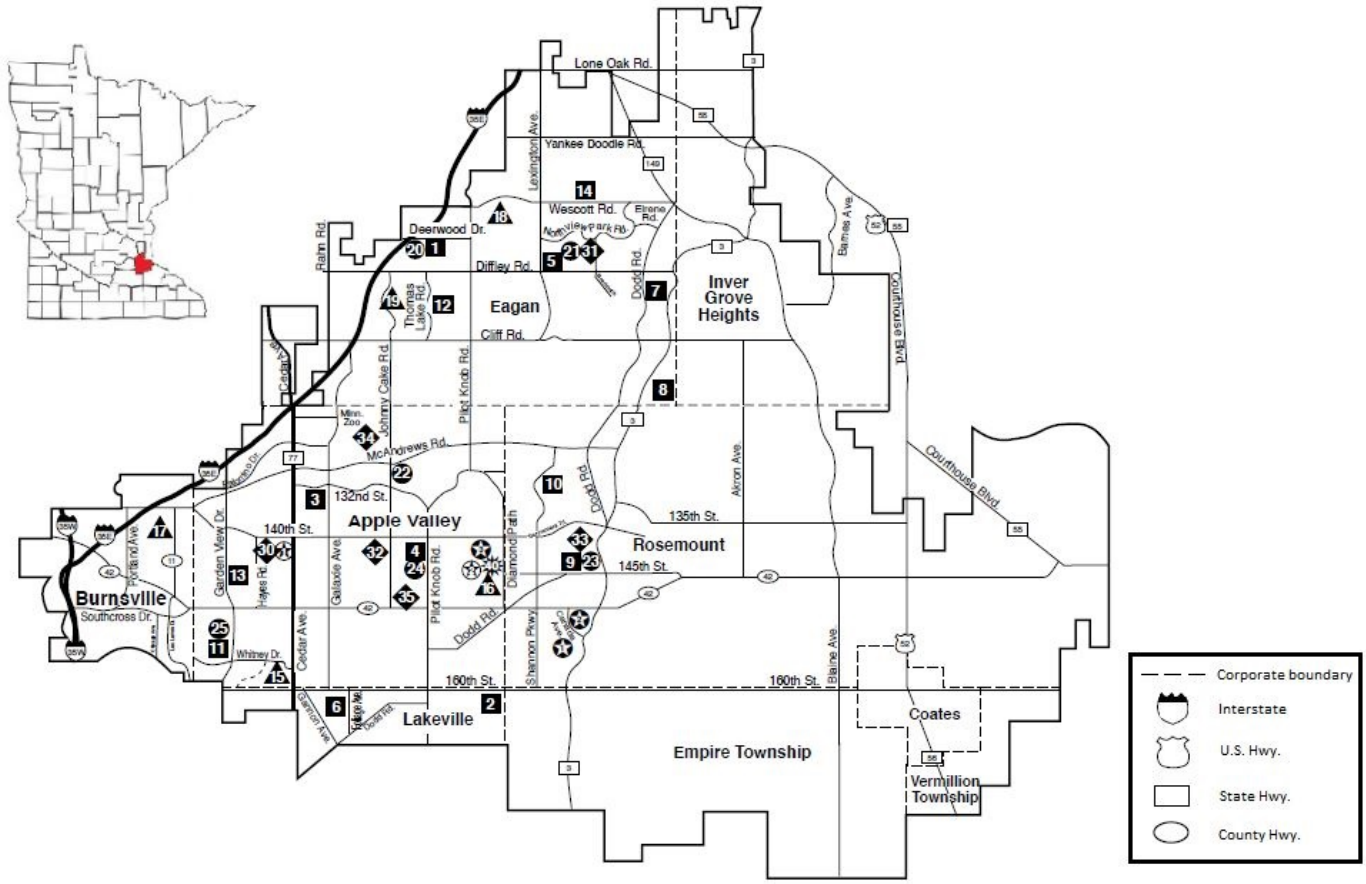
NOTE 1 – DISTRICT OVERVIEW (CONTINUED)

D. District Schools and Facilities

The district operates 34 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
2 East Lake
3 Greenleaf
4 Highland
5 Northview
6 Parkview
7 Pinewood
8 Red Pine
9 Rosemount
10 Shannon Park
11 Southview
12 Thomas Lake
13 Westview
14 Woodland

Elementary Magnet Schools
15 Cedar Park Science, Tech., Engineering and Math (STEM) School
16 Diamond Path School of International Studies
17 Echo Park School of Leadership, Engineering and Technology
18 Glacier Hills School of Arts and Science
19 Oak Ridge School of Leadership, Environmental and Health Sciences

Middle Schools
20 Black Hawk
21 Dakota Hills
22 Falcon Ridge
23 Rosemount
24 Scott Highlands
25 Valley Middle School of STEM

Special Education School
40 Dakota Ridge

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

District Office
District Office East
District Service Center
Cedar Valley Learning Center
Dakota Valley Learning Center

NOTE 2 – GOVERNANCE

A. School Board and Superintendent's Cabinet

School Board

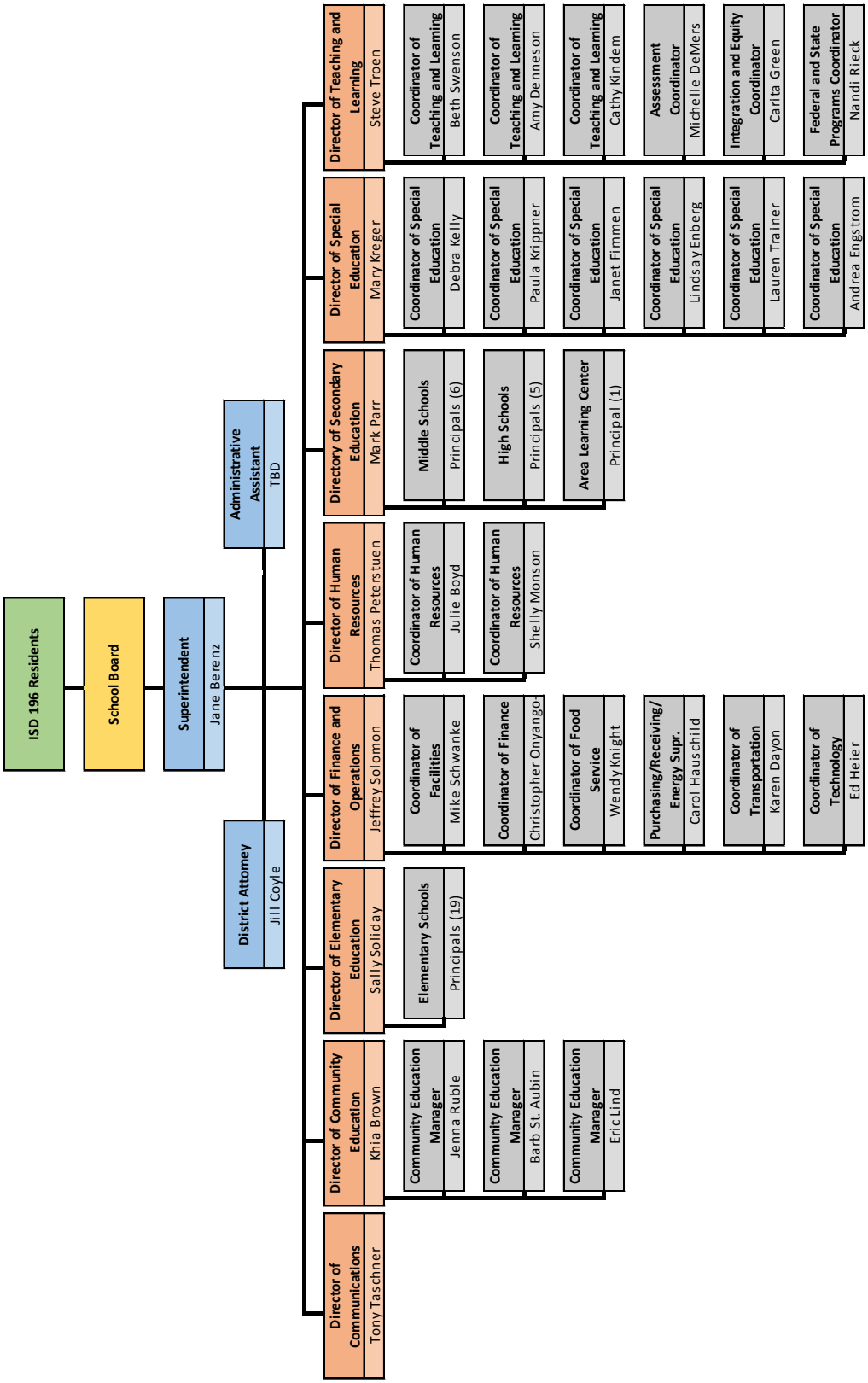
Jackie Magnuson	Chairperson
Gary Huusko	Vice Chairperson
Bob Schutte	Treasurer
Joel Albright	Clerk
Art Coulson	Director
Mike Roseen	Director
Sachin Isaacs	Director

Superintendent's Cabinet

Jane Berenz	Superintendent
Khia Brown	Director of Community Education
Jill Coyle	School District Attorney
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	Jeremy Sorenson
Diamond Path Elementary School of International Studies	DP	Lynn Hernandez
East Lake Elementary	EL	Miles Haugen
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	Erik Davis
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	Eric Hansen
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 superintendent 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 Hills 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 Ending 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).

	Formula Allowance	
School Year	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
2017-18	6,188	2.0

(1) The increase of $529 in 2016 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 an 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 students, 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 2018 will increase to $17,473; and in FY 2019 it will increase to $20,510.

   For FY 2018, the district's operating capital revenue is estimated to be $221.68 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 - D**istricts 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 2018 is $17,473.

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 2018, 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 $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 higher 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 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.

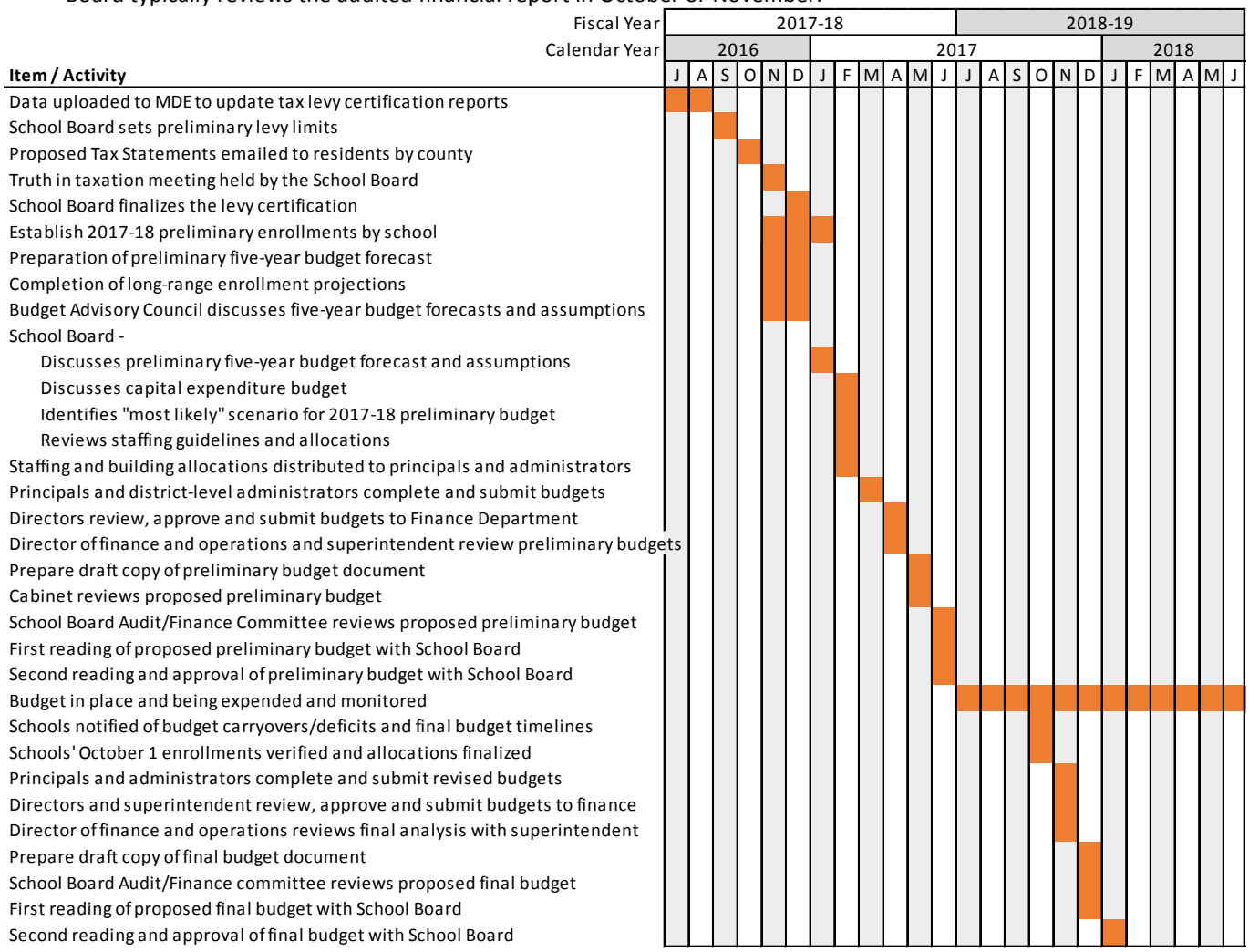
Source: "Minnesota School Finance, A Guide for Legislators" House Research Department.
Further detail and information can be found at: http://www.house.leg.state.mn.us/hrd/pubs/mnschfin.pdf

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.



A detailed budget planning calendar for the 2017-18 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 as 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 14, 2016 meeting:

	2017-18	2018-19	2019-20	2020-21	2022-22
Projected Enrollment	27,803	28,968	29,276	29,803	30,077

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 2016 and the revenue and expenditure assumptions listed above.

	2017-18	2018-19	2019-20	2020-21	2021-22
Revenues	352,667,592	358,853,107	363,137,799	371,271,072	377,270,637
Expenditures	358,000,133	362,904,599	363,159,872	378,197,591	393,560,822
Revenues over expenditures	(5,332,541)	(4,051,492)	(22,073)	(6,926,519)	(16,290,185)

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 2017-18 staffing allocations to the schools are based on the guidelines and ratios approved by the School Board on February 6, 2017, and enrollment projections completed in November 2016. 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 2016.

- 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 6, 2017. 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 6, 2017.

- 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 6, 2017.

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 2017-18 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 2017-18 include a 2.4 percent increase. Cocurricular supplies allocations for 2017-18 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	355.36	8.00	3.30	-	-	-
High Schools	173.33	8.00	3.30	74.49	142.25	3,023/school
Cocurricular Fixed Costs	-	-	-	682,700	-	-
Middle School	110.62	8.00	3.30	19.77	30.25	-
Cocurricular Fixed Costs	-	-	-	107,827	-	-
Title I Elementary School	120.45	8.00	3.30	1,141/Stipend	-	-
Non-Title I Elementary School	124.38	8.00	3.30	1,141/Stipend	-	-
Special Education						
Early Childhood Special Education, under 5 years old	34.48	8.00	3.30	-	-	-
Other-Elementary Schools	53.28	8.00	3.30	-	-	-
Other-Middle & Highs Schools	57.83	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 2017-18 school year are based on estimates prepared by the Minnesota Department of Education dated March 3, 2017. These estimates are based on the district's actual enrollment and actual free and reduced-price school meal counts on October 1, 2016. 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 2017-18, 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 2016 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 complied 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.

	Enrollment				Teachers (Licensed Staff)				
School	**SpEd**	**K-2**	**3-5**	**Total**	**K-2 (1)**	**Grades 3-5**	**Specialists**	**Band**	**Gifted**
Cedar Park	-	338	387	725	14.707	13.808	5.141	0.510	0.550
Deerwood	31	327	308	666	14.219	10.996	4.723	0.450	0.550
Diamond Path	-	394	390	785	17.149	13.945	5.566	0.610	0.800
Echo Park	18	329	335	682	14.306	11.947	4.834	0.220	0.550
East Lake	6	251	185	442	10.913	6.607	3.600	0.300	0.550
Glacier Hills	16	325	416	757	14.131	14.868	5.371	0.550	0.550
Greenleaf	-	428	522	950	18.623	18.632	6.738	0.550	0.800
Highland	33	337	374	745	14.672	13.370	5.282	0.470	0.550
Northview	41	221	185	447	9.623	6.612	3.600	0.320	0.300
Oak Ridge	22	276	271	569	11.986	9.680	4.033	0.430	0.300
Parkview	8	428	395	831	18.605	14.125	5.897	0.640	0.800
Pinewood	17	304	307	628	13.236	10.955	4.455	0.450	0.300
Red Pine	13	334	413	760	14.532	14.758	5.393	0.640	0.800
Rosemount	18	351	332	702	15.278	11.862	4.975	0.780	0.550
Shannon Park	26	303	365	694	13.171	13.038	4.922	0.840	0.550
Southview	24	324	315	663	14.080	11.249	4.701	0.350	0.300
Thomas Lake	25	250	245	520	10.871	8.732	3.685	0.300	0.300
Westview	34	184	220	437	7.979	7.852	3.600	0.240	0.300
Woodland	29	316	297	641	13.720	10.593	4.547	0.290	0.300
Totals					261.801	223.629	91.064	8.940	9.700

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on February 6, 2017. 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)

			Assistant	Secretaries		Clerks	
School	**Nurse**	**Principal**	**Administrator**	**12-Month**	**10-Month**	**10-Month**	**Total**
Cedar Park	0.938	1.000	0.591	1.000	0.979	4.355	43.578
Deerwood	0.938	1.000	0.770	1.000	0.900	3.815	39.360
Diamond Path	0.938	1.000	0.640	1.000	1.060	4.715	47.423
Echo Park	0.938	1.000	0.687	1.000	0.920	3.987	40.389
East Lake	0.938	1.000	0.404	1.000	0.900	3.450	29.662
Glacier Hills	0.938	1.000	0.735	1.000	1.023	4.454	44.619
Greenleaf	0.938	1.000	0.774	1.000	1.283	5.708	56.045
Highland	0.938	1.000	0.849	1.000	1.006	4.277	43.413
Northview	0.938	1.000	0.665	1.000	0.900	3.450	28.408
Oak Ridge	0.938	1.000	0.625	1.000	0.900	3.450	34.342
Parkview	0.938	1.000	0.736	1.000	1.123	4.947	49.810
Pinewood	0.938	1.000	0.637	1.000	0.900	3.672	37.542
Red Pine	0.938	1.000	0.715	1.000	1.027	4.491	45.294
Rosemount	0.938	1.000	0.704	1.000	0.947	4.107	42.141
Shannon Park	0.938	1.000	0.756	1.000	0.937	4.013	41.165
Southview	0.938	1.000	0.716	1.000	0.900	3.838	39.072
Thomas Lake	0.938	1.000	0.607	1.000	0.900	3.450	31.782
Westview	0.938	1.000	0.606	1.000	0.900	3.450	27.864
Woodland	0.938	1.000	0.735	1.000	0.900	3.678	37.701
Totals	17.813	19.000	12.953	19.000	18.406	77.305	759.610

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

Staffing allocations for middle schools are shown below.

	BHMS	DHMS	FRMS	RMS	SHMS	VMS	Total
Enrollment	883	1,104	1,086	1,283	1,022	1,027	6,405
FTE Allocations							
Classroom Teacher	32.613	40.776	40.111	47.387	37.747	37.932	236.565
Counselor	2.000	2.000	2.000	2.166	2.000	2.000	12.166
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	0.087	0.086	0.101	0.080	0.081	0.504
Secretarial/Clerical							
12-month Secretaries	2.000	2.000	2.000	2.000	2.000	2.000	12.000
10-month Secretaries	0.650	0.690	0.679	0.802	0.650	0.650	4.121
10-month Clerks	3.376	4.221	4.152	4.905	3.907	3.927	24.488
Nurse	1.000	1.000	1.000	1.000	1.000	1.000	6.000
Total FTE Allocations	47.759	57.823	56.897	65.611	54.285	53.519	335.894

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on February 6, 2017. 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:** 0.45 FTE 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)

Staffing allocations for high schools are shown below.

	AVHS	EHS	EVHS	RHS	SES	ALC	Total
Enrollment	1,607	1,984	2,195	2,167	425	102	8,480
FTE Allocations							
Counselors/Dean	3.611	4.458	4.933	4.870	0.955	0.000	18.827
Classroom Teacher	61.219	75.581	83.619	82.552	16.190	4.295	323.457
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	1.607	1.984	2.195	2.167	0.425	0.000	8.378
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	0.233	0.213	0.000	0.000	0.636
Secretarial/Clerical							
12-month Secretaries	4.000	4.000	4.000	4.000	1.000	1.000	18.000
10-month Secretaries	2.090	2.580	2.854	2.818	1.350	0.900	12.591
10-month Clerks	3.844	4.746	5.251	5.184	0.000	0.675	19.700
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	88.633	105.601	115.256	113.941	21.968	8.620	454.019

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on February 6, 2017. 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:** 0.45 FTE 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.

		Enrollment				Per-pupil Allocations		Professional	
School	Type	SpED	ECSE	K-12	Total	Instructional	Staff Development	Growth Plan (PGP)	Team Leaders
CP	Elementary (a)	-	-	725	725	87,328	5,800	2,335	17,236
DW	Elementary	31	-	635	666	80,632	5,080	2,045	16,965
DP	Elementary	-	-	785	785	97,637	6,280	2,528	17,790
EP	Elementary (a)	18	11	664	693	81,318	5,312	2,139	16,894
EL	Elementary	6	-	436	442	54,549	3,488	1,404	15,717
GH	Elementary (a)	16	-	741	757	90,107	5,928	2,387	17,524
GL	Elementary (a)	-	-	950	950	114,429	7,600	3,060	18,850
HL	Elementary	33	15	712	760	90,833	5,696	2,293	17,678
NV	Elementary	41	-	406	447	52,682	3,248	1,308	15,723
OR	Elementary (a)	22	-	547	569	67,059	4,376	1,762	16,241
PV	Elementary (a)	8	-	823	831	99,558	6,584	2,651	18,701
PW	Elementary	17	34	611	662	78,073	4,888	1,968	16,427
RP	Elementary	13	16	747	776	94,155	5,976	2,406	17,576
RE	Elementary (a)	18	-	684	702	86,034	5,472	2,203	17,585
SP	Elementary	26	-	668	694	84,470	5,344	2,151	18,130
SV	Elementary (a)	24	17	639	680	78,834	5,112	2,058	16,886
TL	Elementary	25	38	495	558	64,210	3,960	1,594	15,914
WV	Elementary (a)	34	53	403	490	52,181	3,224	1,298	15,717
WL	Elementary	29	-	612	641	77,665	4,896	1,971	16,435
BHMS	Middle School	25	-	883	908	99,122	7,064	2,844	14,520
DHMS	Middle School	19	-	1,104	1,123	123,222	8,832	3,556	15,765
FRMS	Middle School	14	-	1,086	1,100	120,942	8,688	3,498	15,800
RMS	Middle School	18	-	1,283	1,301	142,965	10,264	4,132	17,854
SHMS	Middle School	35	-	1,022	1,057	115,077	8,176	3,292	15,761
VMS	Middle School	20	-	1,027	1,047	114,762	8,216	3,308	15,149
AVHS	High School	42	-	1,607	1,649	280,968	12,856	5,176	29,592
EHS	High School	42	-	1,984	2,026	346,313	15,872	6,390	33,144
EVHS	High School	32	-	2,195	2,227	382,307	17,560	7,069	35,010
RHS	High School	59	-	2,167	2,226	379,015	17,336	6,979	35,227
SES	High School	-	-	425	425	73,665	3,400	1,369	7,093
ALC	Other	-	-	102	102	36,246	816	329	691
Totals						3,746,358	217,344	87,500	559,594

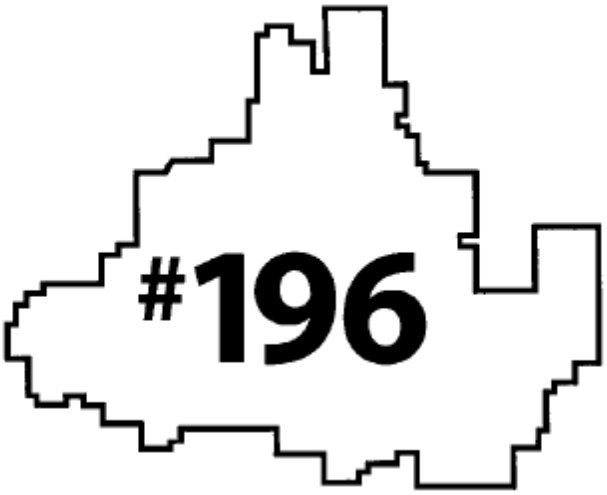
NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

School	Staffing	Cocurricular Supplies	Substitute	Compensatory	Basic Skills	Total
CP	2,282	-	-	428,022	14,681	557,685
DW	2,282	-	-	94,067	25,718	226,789
DP	3,424	-	-	127,542	31,793	286,993
EP	2,282	-	-	606,621	13,446	728,012
EP	2,282	-	-	-	17,658	95,099
GH	2,282	-	-	132,161	15,005	265,395
GL	2,282	-	-	401,947	19,238	567,406
HL	3,424	-	-	46,537	28,836	195,297
NV	2,282	-	-	48,176	16,443	139,863
OR	4,565	-	-	378,107	11,077	483,187
PV	2,282	-	-	114,828	16,666	261,270
PW	2,282	-	-	75,244	24,746	203,628
RP	2,282	-	-	22,697	30,254	175,346
RE	2,282	-	-	107,080	27,702	248,358
SP	2,282	-	-	12,615	27,054	152,046
SV	3,424	-	-	185,552	12,940	304,805
TL	2,282	-	-	40,428	20,048	148,436
WV	2,282	-	-	258,363	8,161	341,226
WL	3,424	-	-	38,739	24,786	167,916
BHMS	125,284	27,245	-	259,058	43,359	578,496
DHMS	129,653	34,064	-	67,198	30,336	412,627
FRMS	129,297	33,509	-	174,924	39,209	525,867
RMS	133,192	39,587	-	67,496	44,195	459,685
SHMS	128,032	31,534	-	157,243	37,071	496,185
VMS	128,131	31,688	-	474,261	65,232	840,747
AVHS	811,121	250,109	3,023	652,909	-	2,045,754
EHS	838,757	303,931	3,023	107,676	-	1,655,106
EVHS	853,804	333,236	3,023	171,298	-	1,803,306
RHS	851,196	328,159	3,023	138,022	-	1,758,957
SES	8,562			24,485	-	118,574
ALC	-	-	-	77,876	-	115,959
Totals	4,187,243	1,413,062	12,092	5,491,172	645,651	16,360,020

NOTE 7 – BUDGET ALLOCATIONS (CONTINUED)

The operating capital allocations for all schools are shown below.

	Enrollment							Age Factor	Total
School	K	1-3	4-6	7-12	Total	WADM (1)	Allocation	Addition	Allocation
CP	108	360	256	-	724	749.60	22,984	6,262	29,246
DP	116	409	260	-	785	811.00	24,867	7,413	32,280
DW	101	334	200	-	635	655.00	20,084	-	20,084
EL	117	201	118	-	436	447.80	13,730	6,290	20,020
EP	104	347	212	-	663	684.20	20,979	6,290	27,269
GH	99	368	275	-	742	769.50	23,594	-	23,594
GL	143	474	333	-	950	983.30	30,150	8,362	38,512
HL	106	344	261	-	711	737.10	22,601	-	22,601
NV	74	208	125	-	407	419.50	12,863	3,882	16,745
OR	91	276	180	-	547	565.00	17,324	-	17,324
PV	134	423	266	-	823	849.60	26,050	8,326	34,376
PW	97	291	223	-	611	633.30	19,418	-	19,418
RE	111	352	220	-	683	705.00	21,617	6,625	28,242
RP	102	363	283	-	748	776.30	23,803	-	23,803
SP	88	349	231	-	668	691.10	21,190	-	21,190
SV	106	317	215	-	638	659.50	20,222	5,777	25,999
TL	83	261	150	-	494	509.00	15,607	4,180	19,787
WL	108	304	200	-	612	632.00	19,378	-	19,378
WV	56	195	152	-	403	418.20	12,823	3,956	16,779
AVHS	-	-	-	1,607	1,607	2,410.50	73,911	21,388	95,299
EHS	-	-	-	1,984	1,984	2,976.00	91,250	-	91,250
EVHS	-	-	-	2,195	2,195	3,292.50	100,954	-	100,954
RHS	-	-	-	2,167	2,167	3,250.50	99,667	27,744	127,411
SES	-	-	-	425	425	637.50	19,547	-	19,547
BHMS	-	-	295	588	883	1,206.50	36,994	-	36,994
DHMS	-	-	387	717	1,104	1,501.20	46,030	-	46,030
FRMS	-	-	352	734	1,086	1,488.20	45,631	-	45,631
RMS	-	-	433	850	1,283	1,751.30	53,698	15,557	69,255
SHMS	-	-	344	678	1,022	1,395.40	42,786	12,357	55,143
VMS	-	-	361	666	1,027	1,396.10	42,807	11,883	54,690
ALC	-	-	-	102	102	153.00	6,500	-	6,500
Totals	1,973	6,088	6,209	12,581	27,165	34,154.70	1,049,059	156,292	1,205,351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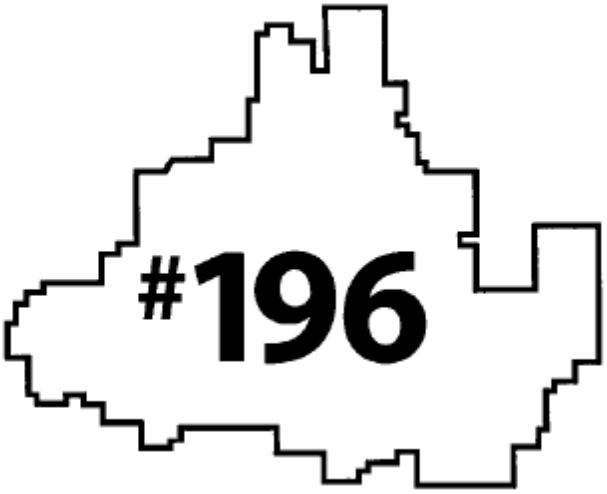
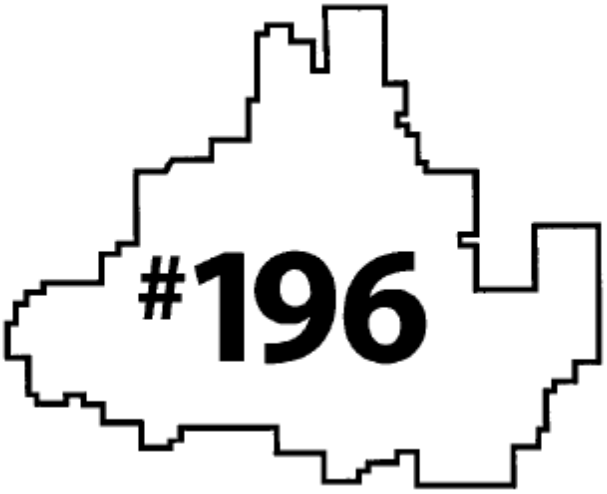
SECTION III

Financial Section

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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 include 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.

	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim. Budget
Revenue			
State sources	258,200,427	262,915,467	265,762,146
Property taxes	78,828,084	85,425,235	88,728,405
Federal sources	13,700,320	15,905,992	16,548,564
Other	70,318,510	65,467,529	66,256,980
Total revenue	421,047,341	429,714,223	437,296,095
Expenditures			
Salaries & wages	219,619,645	226,038,694	233,898,987
Employee benefits	131,169,217	126,324,670	128,361,841
Purchased services	24,491,567	28,403,992	26,756,010
Supplies & materials	16,421,860	23,104,893	22,448,207
Capital expenditures	17,247,630	56,074,342	72,981,183
Other expenditures	2,040,847	762,485	643,083
Debt service	15,828,324	19,868,759	20,955,677
Total expenditures	426,819,090	480,577,835	506,044,988
Revenue over expenditures	(5,771,749)	(50,863,612)	(68,748,893)
Other financing sources (uses)			
Capital lease	(480,000)	-	-
Bond refunding payments	(12,125,000)	-	-
Proceeds from sale of bonds	132,505,238	-	-
Sale of capital assets	27,218	-	-
Transfer in	8,554,099	-	-
Transfer out	(8,554,099)	-	-
Total other financing sources (uses)	119,927,456	-	-
Net change in fund balances	114,155,707	(50,863,612)	(68,748,893)
Fund balances (deficits)			
Beginning of year	87,304,428	201,460,135	150,596,523
End of year	201,460,135	150,596,523	81,847,630

Note: The July 1, 2017 general fund projected fund balance as shown includes an estimated $5 million better-to budget performance. The original July 1, 2017 fund balance estimate was $24,218,309.

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 2013-14 through 2020-21 school years reported by the source and expenditures reported by object.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget	2018-19 Projection	2019-20 Projection	2020-21 Projection
Revenues								
State Sources	248,498,786	244,220,251	254,809,742	259,108,590	261,793,897	268,895,674	272,999,790	278,833,457
Property Taxes	30,849,977	58,338,748	62,523,327	66,489,979	70,426,840	70,947,836	72,778,484	75,078,071
Federal Sources	7,811,310	8,318,521	8,655,141	10,737,990	11,386,881	7,742,577	7,742,577	7,742,577
Other Sources	12,577,673	11,459,730	10,566,455	8,017,913	9,059,974	11,267,020	9,616,948	9,616,948
Total revenue	299,737,747	322,337,250	336,554,666	344,354,472	352,667,592	358,853,107	363,137,799	371,271,053
Expenditures								
Salaries and wages	194,127,469	202,126,161	208,886,709	216,037,041	223,933,661	230,379,000	237,925,075	245,722,334
Employee benefits	67,515,737	70,510,734	79,327,431	78,148,203	80,218,763	85168166	89,461,519	94,001,825
Purchased services	22,548,716	21,318,182	19,951,350	24,541,271	21,850,874	25,657,431	26,235,073	26,826,178
Supplies and materials	9,724,590	10,474,957	10,298,052	16,491,111	15,948,340	17,157,352	17,500,499	17,850,509
Capital expenditures	6,175,866	7,060,004	7,001,926	15,095,069	13,268,115	15,704,910	16,019,008	16,339,388
Other expenditures	626,792	753,187	632,004	734,084	613,573	763,741	779,016	794,596
Debt service	1,756,409	3,076,604	3,291,053	231,406	2,166,807	240,755	245,570	250,481
Total expenditures	302,475,579	315,319,828	329,388,523	351,278,185	358,000,133	375,071,355	388,165,760	401,785,311
Revenue over expenditures	(2,737,832)	7,017,422	7,166,143	(6,923,713)	(5,332,541)	(16,218,248)	(25,027,961)	(30,514,258)
Other financing sources (uses)								
Capital lease	96,569	-	480,000	-	-	-	-	-
Certificates of participation	137,506	-	-	-	-	-	-	-
Other	7,239	10,180	27,218	-	-	-	-	-
Transfers in	105	-	-	-	-	-	-	-
Transfers (out)	(6,128,529)	(6,225,838)	(8,554,099)	-	-	-	-	-
Total other financing sources (uses)	(5,887,110)	(6,215,659)	(8,046,880)	-	-	-	-	-
Net change in fund balances	(8,624,943)	801,764	(880,738)	(6,923,713)	(5,332,541)	(16,218,248)	(25,027,961)	(30,514,258)
Fund balances								
Beginning of year	39,755,827	31,130,884	31,932,648	31,051,910	24,128,197	18,795,656	2,577,408	(22,450,553)
End of year	31,130,884	31,932,648	31,051,910	24,128,197	18,795,656	2,577,408	(22,450,553)	(52,964,811)

Note: The June 30, 2017 general fund projected fund blance an shown includes as estimated $5 million better-to budget performance. The original July 1, 2017 fund balance estimate is $24,218,309.

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 2016-17 school year with a $24.2 million fund balance, or $5 million higher than the projected for June 30, 2017. This will bring the anticipated general fund June 30, 2017 fund balance to $29.21 million, or 6.67 percent of projected operating expenditures.

The projection for the 2018-19 through 2020-21 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.

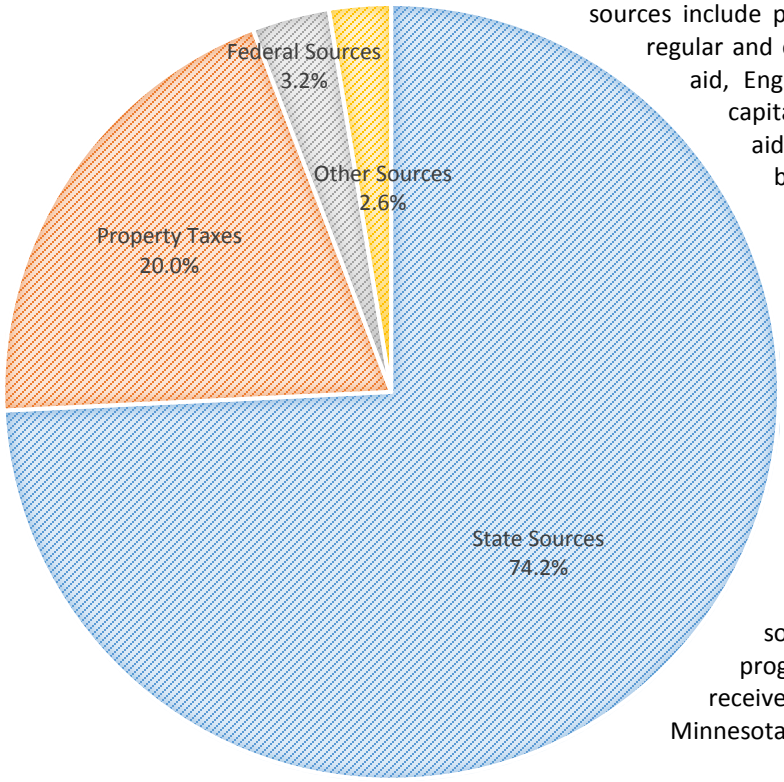
General Fund
All Sub-Accounts (continued)

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Revenues					
State Sources	248,498,786	244,220,251	254,809,742	259,108,590	261,793,897
Property Taxes	30,849,977	58,338,748	62,523,327	66,489,979	70,426,840
Federal Sources	7,811,310	8,318,521	8,655,141	10,737,990	11,386,881
Other Sources	12,577,673	11,459,730	10,566,455	8,017,913	9,059,974
Total revenue	299,737,747	322,337,250	336,554,666	344,354,472	352,667,592

The 2017-18 general fund revenue budget totaled $352.66 million. This is $8,313,120 or 2.41 percent more than the estimate for the current fiscal year. The primary reasons for this increase are:

1) A projected net increase of $3.94 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 $.99 million increase in basic general education aid. This increase is due to a $61 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 $1.69 million in special education state aid, due to projected changes in enrollment and expenditures.
4) A projected increase of $0.64 million in federal aid from the U.S. Department of Labor to support the Youth Career Connect grant (E3 STEM Grant) activities at Apple Valley High School.



The pie chart shows the 2017-18 projected general fund revenues. State sources account for the largest share of general fund revenues, at 74.2 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 20 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 5.8 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.

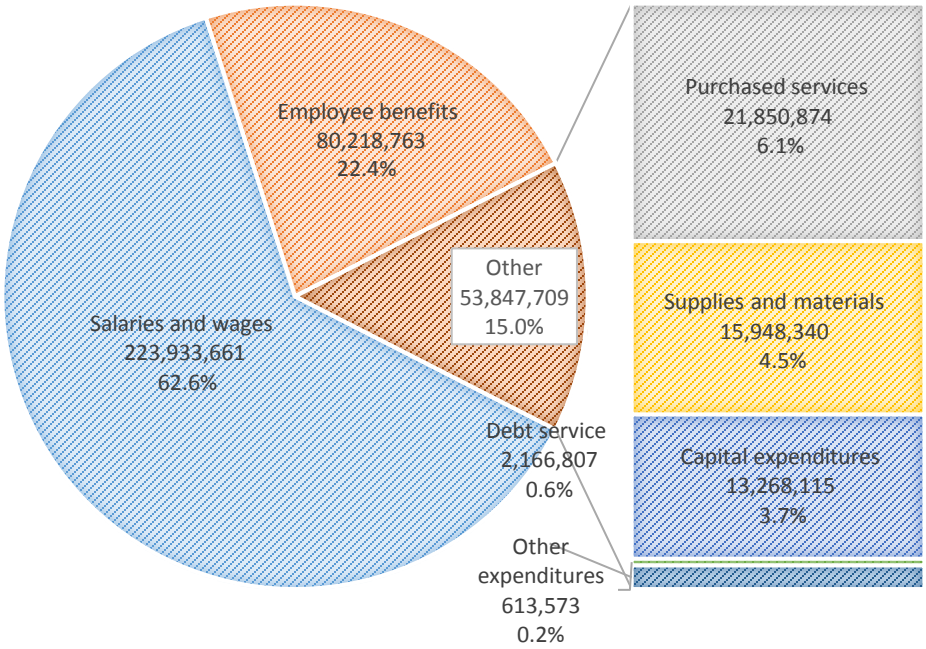
General Fund
All Sub-Accounts (continued)

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	188,018,282	194,127,469	202,126,161	208,886,709	216,037,041	223,933,661
Employee benefits	63,383,808	67,515,737	70,510,734	79,327,431	78,148,203	80,218,763
Purchased services	21,161,112	22,548,716	21,318,182	19,951,350	24,541,271	21,850,874
Supplies and materials	9,805,225	9,724,590	10,474,957	10,298,052	16,491,111	15,948,340
Capital expenditures	6,238,429	6,175,866	7,060,004	7,001,926	15,095,069	13,268,115
Other expenditures	1,704,713	626,792	753,187	632,004	734,084	613,573
Debt service	1,740,805	1,756,409	3,076,604	3,291,053	231,406	2,166,807
Total expenditures	292,052,373	302,475,579	315,319,828	329,388,523	351,278,185	358,000,133

The 2017-18 general fund expenditure budget totaled $358 million. This is $6.7 thousand or 1.91 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, 2017.
2) Reductions of $5.1 million in other discretionary budget areas.



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 2017-18 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 6.1 percent of the budget. Supplies and materials account for 4.5 percent of the budget. Capital expenditures, such as technology equipment, furniture and fixtures, site and building improvements and LTFM projects total $13.2 million, or 3.7 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 2013-14 through 2020-21 school years, with revenues reported by the source and expenditures reported by object.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget	2018-19 Projection	2019-20 Projection	2020-21 Projection
Revenues								
Other	12,362,391	9,866,669	9,820,908	10,148,216	10,527,280	10,559,915	10,592,650	10,625,488
Federal sources	4,312,000	4,502,392	5,045,179	5,168,002	5,161,683	5,432,155	5,716,800	6,016,360
State sources	3,441,989	3,047,018	3,331,967	3,802,409	3,968,249	4,007,931	4,048,011	4,088,491
Property taxes	856,143	1,683,323	1,666,669	1,617,427	1,655,396	1,660,000	1,660,000	1,660,000
Total revenue	20,972,523	19,099,402	19,864,723	20,736,055	21,312,608	21,660,001	22,017,461	22,390,339
Expenditures								
Salaries and wages	8,745,585	8,822,249	9,057,486	6,743,737	9,442,945	9,611,974	9,784,028	9,959,162
Employee benefits	2,614,362	2,673,908	2,742,435	2,137,280	2,915,459	3,022,456	3,133,380	3,248,376
Purchased services	3,710,353	1,619,326	1,584,605	1,809,021	1,918,706	1,957,080	1,996,222	2,036,146
Supplies and materials	5,900,100	5,955,878	4,714,594	1,023,684	6,499,867	6,629,864	6,762,462	6,897,711
Capital expenditures	171,363	424,569	534,504	260,750	249,500	368,775	368,775	368,775
Other expenditures	17,138	14,672	23,903	20,901	29,510	20,000	20,000	20,000
Total expenditures	21,158,901	19,510,602	18,657,527	11,995,373	21,055,987	21,610,150	22,064,867	22,530,170
Revenue over expenditures	(186,378)	(411,200)	1,207,197	8,740,682	256,621	49,852	(47,406)	(139,831)
Other financing sources (uses)								
Other Sources	-	-	-	8,017,913	-	-	-	-
Transfers in	107,854	5,785	-	-	-	-	-	-
Total other financing sources (uses)	107,854	5,785	-	8,017,913	-	-	-	-
Net change in fund balances	(78,524)	(405,415)	1,207,197	16,758,595	256,621	49,852	(47,406)	(139,831)
Fund balances								
Beginning of year	3,842,512	3,763,988	3,358,573	4,565,770	21,324,364	21,580,985	21,630,837	21,583,431
End of year	3,763,988	3,358,573	4,565,770	21,324,364	21,580,985	21,630,837	21,583,431	21,443,600

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 2013-14 through 2017-18 school years.

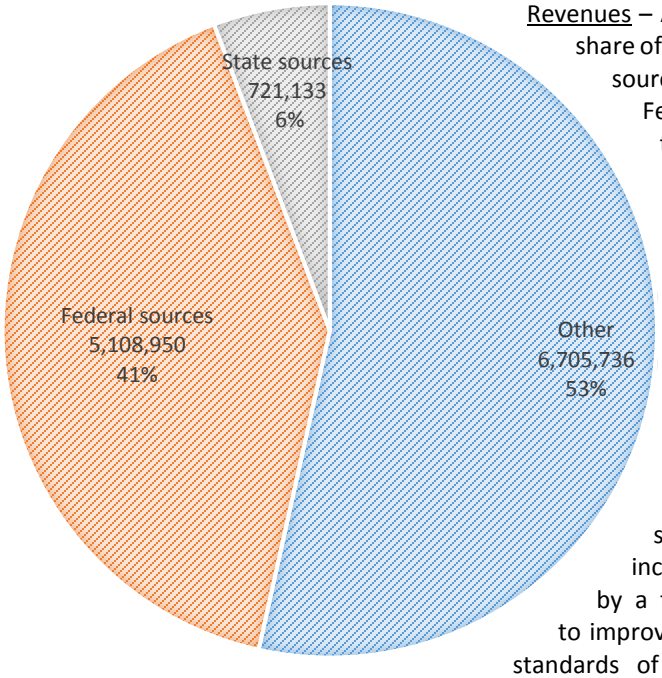
Similar to the food service special revenue fund, the community service special revenue fund is also self-sustaining. Unlike the food service special revenue fund, the fund balance for the community service special revenue fund remain rather stable through the years. This is likely due to the partnerships 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 2013-14 through 2017-18 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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Revenues					
Other	6,521,967	6,381,914	6,404,952	6,571,877	6,705,736
Federal sources	4,215,285	4,406,814	4,992,952	5,115,269	5,108,950
State sources	405,390	581,450	604,210	645,536	721,133
Total revenue	11,142,642	11,370,177	12,002,114	12,332,682	12,535,819
Expenditures					
Salaries and wages	4,041,569	4,104,946	4,235,096	1,704,062	4,057,338
Employee benefits	1,228,400	1,260,302	1,263,029	613,143	1,282,161
Purchased services	450,249	555,959	524,560	560,535	669,307
Supplies and materials	5,520,898	5,577,771	4,296,110	558,900	6,034,253
Capital expenditures	153,687	278,059	494,735	197,000	200,000
Other expenditures	12,240	10,985	15,451	16,000	16,432
Total expenditures	11,407,043	11,788,021	10,828,980	3,649,641	12,259,491
Revenue over expenditures	(264,402)	(417,844)	1,173,133	8,683,041	276,328
Other financing sources (uses)					
Other Sources	-	-	-	-	-
Net change in fund balances	(264,402)	(417,844)	1,173,133	8,683,041	276,328
Fund balances					
Beginning of year	2,640,765	2,376,363	1,958,519	3,131,653	11,814,694
End of year	2,376,363	1,958,519	3,131,653	11,814,694	12,091,022

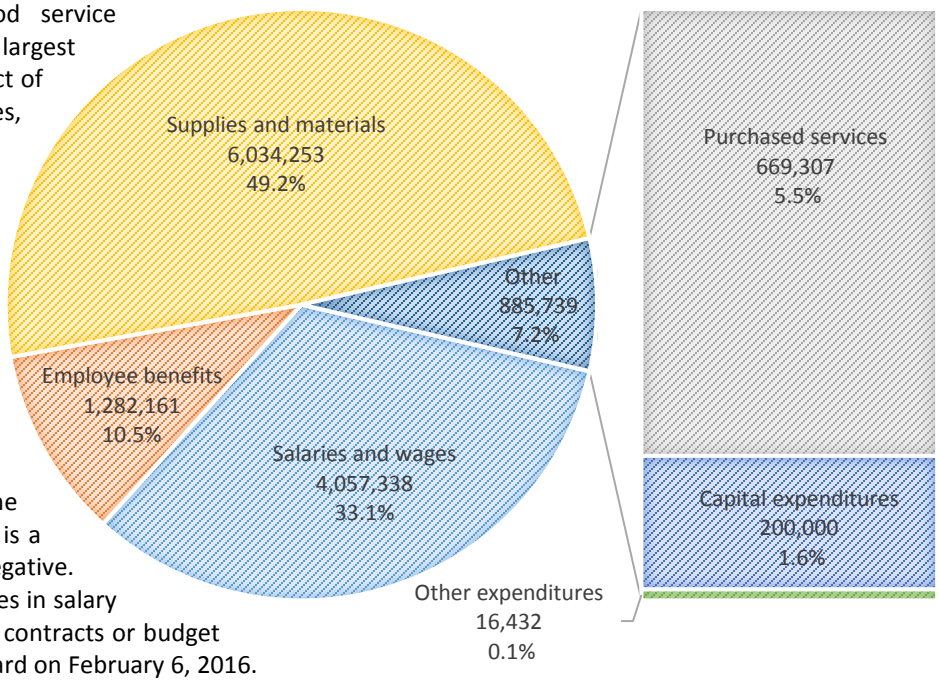
Special Revenue Fund
Food Service Fund (continued)



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 41 percent, represent the second largest share of the revenue budget. The district receives reimbursement from the federal government for meals served to students who qualify for meal assistance. At 6 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 for the 2017-18 school year. Price increases are driven by a federal mandate to improve the nutritional standards of school lunches nationwide. In addition, the Healthy Hunger-Free Kids Act of 2010 requires equity in school-lunch pricing to ensure the same 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 2017-18 food service fund revenue budget is $12.53 million, an increase of $203,137 over the 2016-17 final budget.

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

Expenses – At approximately 49 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 2017-18 food service expenditure budget is $12.26 million, a decrease of $350,953, or 2.82 percent over the 2016-17 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 6, 2016.

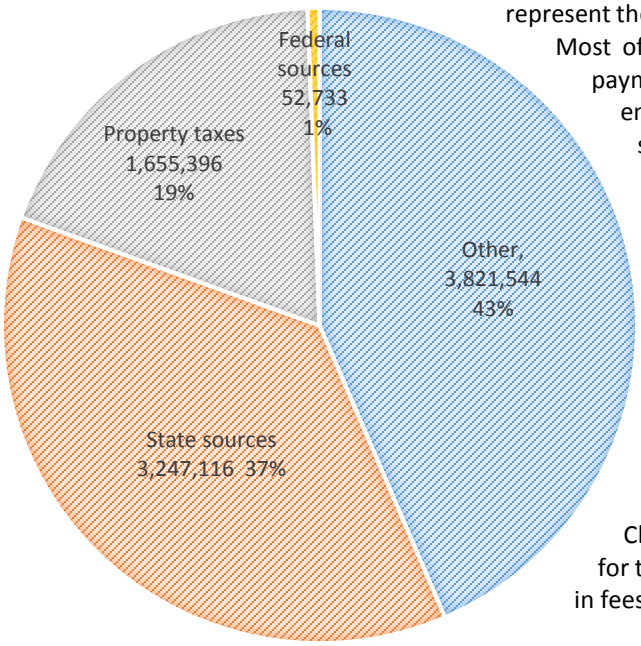


Special Revenue Fund
Community Service Fund

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Revenues					
Other	5,840,424	3,484,755	3,415,956	3,576,339	3,821,544
State sources	3,036,599	2,465,568	2,727,757	3,156,873	3,247,116
Property taxes	856,143	1,683,323	1,666,669	1,617,427	1,655,396
Federal sources	96,715	95,578	52,227	52,733	52,733
Total revenue	9,829,881	7,729,224	7,862,610	8,403,373	8,776,789
Expenditures					
Salaries and wages	4,704,016	4,717,303	4,822,389	5,039,674	5,385,607
Employee benefits	1,385,962	1,413,606	1,479,406	1,524,137	1,633,298
Purchased services	3,260,104	1,063,367	1,060,045	1,248,486	1,249,399
Supplies and materials	379,202	378,107	418,484	464,784	465,614
Capital expenditures	17,676	145,510	39,770	63,750	49,500
Other expenditures	4,898	3,687	8,452	4,901	13,078
Total expenditures	9,751,859	7,721,580	7,828,547	8,345,732	8,796,496
Revenue over expenditures	78,022	7,644	34,063	57,640	(19,707)
Other financing sources (uses)					
Transfers in	107,854	5,785	-	-	-
Net change in fund balances	185,877	13,429	34,063	57,640	(19,707)
Fund balances					
Beginning of year	1,201,748	1,387,625	1,401,054	1,435,117	1,492,757
End of year	1,387,625	1,401,054	1,435,117	1,492,757	1,473,050

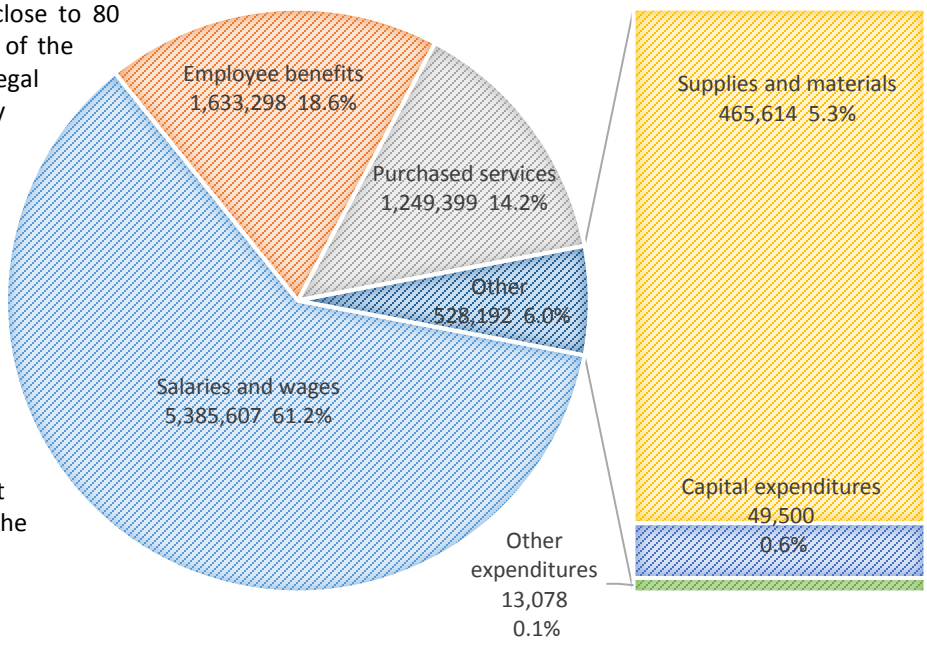
Special Revenue Fund
Community Service Fund (continued)



Revenues – Similar to the food service special revenue fund, other revenues, at 43 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 37 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 2017-18 school year, property tax revenue is projected to be $1.65 million, or 19 percent of the revenue budget. The 2017-18 community service fund revenue budget is $8.78 million; an increase of $373,416 or 4.44 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 2017-18 projections for state aids and property tax levy revenue show a net increase of $373,416 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 5.3 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 2017-18 community service fund expenditure budget totaled $8.79 million, a net increase of $450,764, or 5.4 percent over the 2016-17 final budget.



The major reason for the increase is an increase of $255,094 in the budgets for salary and benefits to reflect School Board approved contracts or budget planning guidelines reviewed by the School Board in February 2017 and additional teachers and non-licensed specialists to support 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 is 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 2017-18 LTFM projects, they are reported in the district's general fund.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Revenues					
Other	73,045	28,339	894,573	641,173	641,173
Expenditures					
Salaries and wages	81,776	83,120	84,655	-	-
Employee benefits	37,655	38,737	39,180	-	-
Purchased services	2,005,487	1,440,089	2,914,744	2,045,000	2,986,430
Supplies and materials	2,386	12,137	1,696	-	-
Capital expenditures	11,089,446	17,030,707	6,815,275	40,718,523	64,745,037
Other expenditures	125	125	125	-	-
Total expenditures	13,216,875	18,604,915	9,855,675	42,763,523	67,731,467
Revenue over expenditures	(13,143,830)	(18,576,576)	(8,961,102)	(42,122,350)	(67,090,294)
Other financing sources (uses)					
Debt issuances	-	-	130,062,804	-	-
Capital lease	-	4,200,000	-	-	-
Certificates of participation	13,758,019	-	-	-	-
Other Sources	-	-	-	(700,000)	(500,000)
Transfers in	6,020,675	6,220,053	8,535,237	-	-
Transfers (out)	(105)	-	-	-	-
Total other financing sources (uses)	19,778,589	10,420,053	138,598,041	(700,000)	(500,000)
Net change in fund balances	6,634,759	(8,156,523)	129,636,939	(42,822,350)	(67,590,294)
Fund balances					
Beginning of year	1,517,979	8,152,738	(3,785)	129,633,154	86,810,804
End of year	8,152,738	(3,785)	129,633,154	86,810,804	19,220,510

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. 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 included 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 2017-18 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 2017-18 capital projects building construction fund expenditure budget is $67.73 million. This is $24.97 million more than the projected expenditure amount for the 2016-17 school year. This expenditure budget will be used to fund the second phase constructions including building improvements, 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 Statues 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 2013-14 through 2020-21 school years, with revenues reported by the source and expenditures reported by object.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget	2018-19 Projection	2019-20 Projection
Revenues							
State Sources	3,137	3,553	4,091	4,077	-	4,300	4,400
Property Taxes	18,606,556	19,240,242	14,638,088	17,317,829	16,646,169	29,816,923	17,956,228
Other	69,110	25,897	12,367	11,000	10,000	10,000	10,000
Total revenue	18,678,803	19,269,692	14,654,546	17,332,906	16,656,169	29,831,223	17,970,628
Expenditures							
Principal	15,080,000	15,605,000	10,870,000	12,460,000	11,885,000	21,595,000	11,330,000
Interest	4,475,508	3,778,274	3,119,150	7,166,353	6,893,870	6,802,070	5,771,170
Fiscal charges and other	46,261	7,325	5,600	11,000	10,000	11,000	10,000
Total expenditures	19,601,769	19,390,599	13,994,750	19,637,353	18,788,870	28,408,070	17,111,170
Revenue over expenditures	(922,966)	(120,907)	659,796	(2,304,447)	(2,132,701)	1,423,153	859,458
Other financing sources (uses)							
Debt issuances	2,370,408	-	-	-	-	-	-
Debt refunding payments	(26,850,000)	(2,325,000)	-	-	-	-	-
Total other financing sources (uses)	(24,479,592)	(2,325,000)	-	-	-	-	-
Net change in fund balances	(25,402,558)	(2,445,907)	659,796	(2,304,447)	(2,132,701)	1,423,153	859,458
Fund balances							
Beginning of year	44,234,185	18,831,627	16,385,720	17,045,516	14,741,069	12,608,368	14,031,521
End of year	18,831,627	16,385,720	17,045,516	14,741,069	12,608,368	14,031,521	14,890,979

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Revenues					
State Sources	2,714	3,082	1,277	1,723	-
Property Taxes	16,098,739	16,692,852	4,613,043	7,319,311	6,728,620
Other	68,409	25,286	10,328	10,000	10,000
Total revenue	16,169,862	16,721,220	4,624,648	7,331,034	6,738,620
Expenditures					
Principal	14,250,000	14,745,000	2,935,000	4,130,000	3,220,000
Interest	2,806,320	2,142,286	1,517,563	5,902,003	6,004,370
Fiscal charges and other	45,811	6,875	5,150	10,000	10,000
Total expenditures	17,102,131	16,894,161	4,457,713	10,042,003	9,234,370
Revenue over expenditures	(932,269)	(172,942)	166,936	(2,710,969)	(2,495,750)
Other financing sources (uses)					
Debt issuances	2,370,408	-	2,442,434	-	-
Debt refunding payments	(26,850,000)	(2,325,000)	-	-	-
Total other financing sources (uses)	(24,479,592)	(2,325,000)	2,442,434	-	-
Net change in fund balances	(25,411,860)	(2,497,942)	2,609,369	(2,710,969)	(2,495,750)
Fund balances					
Beginning of year	43,757,172	18,345,312	15,847,370	18,456,739	15,745,770
End of year	18,345,312	15,847,370	18,456,739	15,745,770	13,250,020

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 2017-18 school year is $6.74 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 2017-18 school year is $9.23 million. Similar to the revenues projection, this projection is directly tied to the district's bond principal and interest payments. The $1.8 million decrease 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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Revenues					
State Sources	423	471	2,814	2,354	-
Property Taxes	2,507,817	2,547,390	10,025,045	9,998,518	9,917,549
Other	701	611	2,039	1,000	-
Total revenue	2,508,940	2,548,471	10,029,898	10,001,872	9,917,549
Expenditures					
Principal	830,000	860,000	7,935,000	8,330,000	8,665,000
Interest	1,669,188	1,635,988	1,601,588	1,264,350	889,500
Fiscal charges and other	450	450	450	1,000	-
Total expenditures	2,499,638	2,496,438	9,537,038	9,595,350	9,554,500
Net change in fund balances	9,303	52,034	492,861	406,522	363,049
Fund balances					
Beginning of year	477,014	486,317	538,351	1,031,212	1,437,734
End of year	486,317	538,351	1,031,212	1,437,734	1,800,783

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Revenues					
Other					
GASB #16	988,038	1,477,202	1,071,400	475,000	100,000
OPEB Revocable Trust	8,741,750	2,121,068	2,582,833	1,730,000	1,730,000
Self-Insured Dental Plan	283,743	293,560	382,223	326,400	320,000
Self-Insured Health Plan	40,847,947	42,131,820	43,636,081	44,000,000	44,000,000
Total revenue	50,861,477	46,023,650	47,672,538	46,531,400	46,150,000
Expenditures					
Salaries and wages					
GASB #16	951,132	711,440	1,638,294	450,000	450,000
Employee Benefits					
OPEB Revocable Trust	5,462,592	5,688,650	5,710,164	880,000	2,380,000
Self-Insured Dental Plan	313,130	326,845	356,359	372,396	370,000
Self-Insured Health Plan	36,241,201	41,746,751	42,950,422	44,033,250	44,050,000
Total expenditures	42,968,054	48,473,686	50,655,239	45,735,646	47,250,000
Revenue over expenditures	7,893,423	(2,450,036)	(2,982,701)	795,754	(1,100,000)
Other financing sources (uses)					
Transfers in					
Self-Insured Health Plan	-	-	-	-	-
Net change in fund balances	7,893,423	(2,450,036)	(2,982,701)	795,754	(1,100,000)
Fund balances					
Beginning of year	30,107,499	38,000,922	35,550,886	32,568,185	33,363,939
End of year	38,000,922	35,550,886	32,568,185	33,363,939	32,263,939

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Fund balance					
GASB #16	(4,021,929)	(3,256,167)	(3,823,061)	(3,798,061)	(4,148,061)
OPEB Revocable Trust	32,809,467	29,241,883	26,114,552	26,964,552	26,314,552
Self-Insured Dental Plan	79,548	46,263	72,127	26,131	(23,869)
Self-Insured Health Plan	9,133,836	9,518,906	10,204,565	10,171,315	10,121,315
Total Fund Balance	38,000,922	35,550,885	32,568,184	33,363,938	32,263,938

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 2017-18 revenue estimate includes projected interest income of $100,000 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 2017-18 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 2017-18 school year include $2,380,000 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 2017-18 projected revenue is $320,000 and the projected expenditure is $370,000.

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 2017-18 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 2017-18 school year are estimated to be $44.05 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 2017-18 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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Revenues					
Other	83,772	64,862	108,735	121,218	157,583
Expenditures					
Salaries and wages	30,644	22,045	5,198	-	39,751
Employee benefits	4,588	3,468	770	-	9,582
Purchased services	60,558	88,284	26,314	-	111,500
Supplies and materials	-	-	-	-	-
Capital expenditures	-	-	-	-	-
Other expenditures	-	-	-	-	-
Total expenditures	95,790	113,797	32,281	-	160,833
Net change in fund balances	(12,018)	(48,936)	76,454	121,218	(3,250)
Fund balances					
Beginning of year	152,233	140,215	91,279	167,733	288,951
End of year	140,215	91,279	167,733	288,951	285,701

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Revenues					
Other	1,504,185	1,547,985	1,351,522	1,351,000	1,351,000
Expenditures					
Other expenditures	1,421,979	1,500,210	1,370,253	1,370,000	1,370,000
Total expenditures	1,421,979	1,500,210	1,370,253	1,370,000	1,370,000
Net change in fund balances	82,206	47,775	(18,730)	(19,000)	(19,000)
Fund balances					
Beginning of year	357,557	439,763	487,537	468,807	449,807
End of year	439,763	487,537	468,807	449,807	430,807

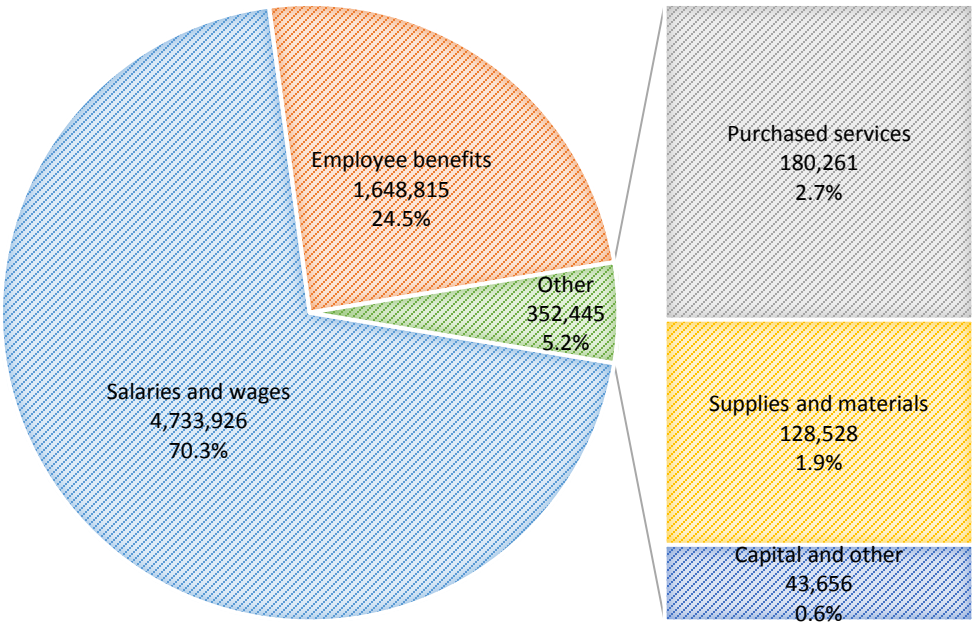
The employee benefit trust fund is used to report activities related to the district's employee flexible benefit plan. This flexible benefit plan is an Internal Revenue Code § 125 Cafeteria Plan and is self-supporting. The district does not prepare a budget for this fund. The scholarship trust fund was 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 **Principal: John Garcia**
7500 Whitney Drive, Apple Valley, MN 55124 **Phone: 952-431-8360**

Cedar Park's enrollment remains relatively stable for the past 5 years. Actual October 1, 2016 student count for the 2016-17 school year was 731. Projection for 2017-18 school year is 726. 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 2017-18 school year is 45.2 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	117	121	110	99	108	108
1	130	120	127	114	114	113
2	123	126	123	127	127	118
3	104	123	123	118	129	130
4	108	106	121	120	122	132
5	107	110	104	117	131	125
Total	689	706	708	695	731	726
F/R	46.6%	49.3%	47.9%	46.8%	45.0%	45.2%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	4,352,310	4,407,507	4,742,497	4,747,336	4,549,241	4,733,926
Employee benefits	1,439,899	1,537,880	1,680,012	1,718,872	1,556,385	1,648,815
Purchased services	205,580	197,413	217,208	208,085	189,244	180,261
Supplies and materials	132,935	112,823	110,075	123,953	153,542	128,528
Capital expenditures	34,407	51,874	83,295	46,691	95,969	42,156
Other expenditures	10,671	6,582	16,126	-	10,000	1,500
Total expenditures	6,175,801	6,314,078	6,849,212	6,844,937	6,554,381	6,735,186
Total students	689	706	708	695	731	726
Spending per student	8,963	8,943	9,674	9,849	8,966	9,277



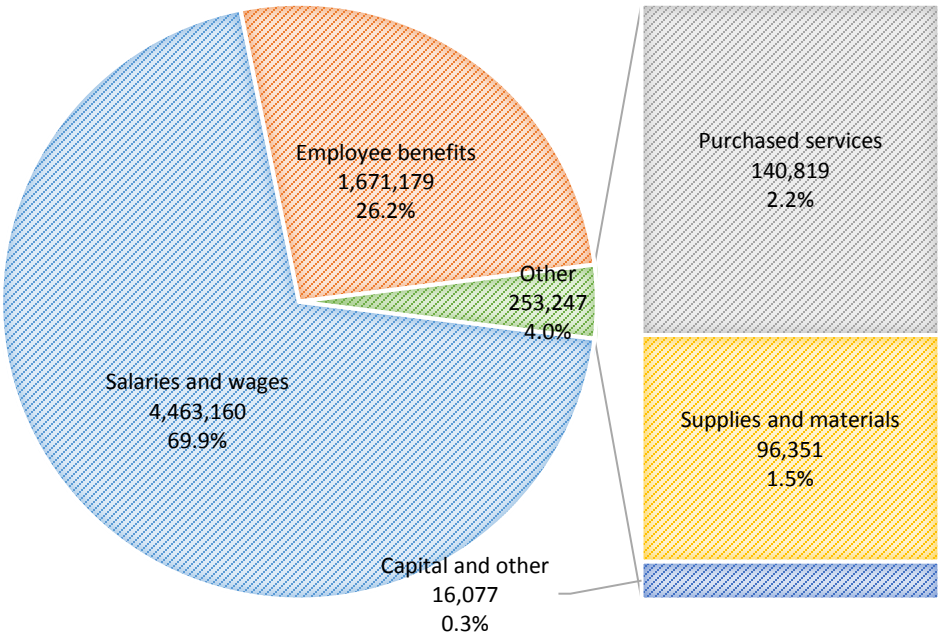
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits continue to be the largest cost drivers, accounting for 94.8 percent of the total expenditure budget at the school. Purchased services, at 2.7 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. The budget for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources, and office supplies totaled $128,528, or 1.9 percent of the total budget. The remaining .6 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Deerwood Elementary School **Principal: Jeremy Sorenson**
1480 Deerwood Drive, Eagan, MN 55122 **Phone: 651-683-6801**

Deerwood's enrollment has increased from 583 students on October 1, 2012, to 625 on October 1, 2016. The projected student count for the 2017-18 school year is 635. This is an increase of approximately 9 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 2017-18 school year is projected to be 23.1 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	97	78	105	126	101	101
1	91	96	91	108	117	105
2	102	95	103	103	105	121
3	91	99	96	110	96	108
4	111	93	113	110	100	98
5	91	100	97	121	106	102
Total	583	561	605	678	625	635
F/R	19.9%	21.3%	20.3%	22.8%	22.4%	23.1%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	3,541,369	3,708,006	4,107,615	4,393,315	4,473,454	4,463,160
Employee benefits	1,131,340	1,276,892	1,464,088	1,629,147	1,628,970	1,671,179
Purchased services	142,456	148,111	145,720	144,319	141,306	140,819
Supplies and materials	80,181	57,415	70,120	62,035	72,923	96,351
Capital expenditures	66,463	35,956	45,061	140,975	24,531	16,077
Other expenditures	2,709	455	1,069	-	-	-
Total expenditures	4,964,518	5,226,835	5,833,673	6,369,790	6,341,184	6,387,586
Total students	583	561	605	678	625	635
Spending per student	8,515	9,317	9,642	9,395	10,146	10,059



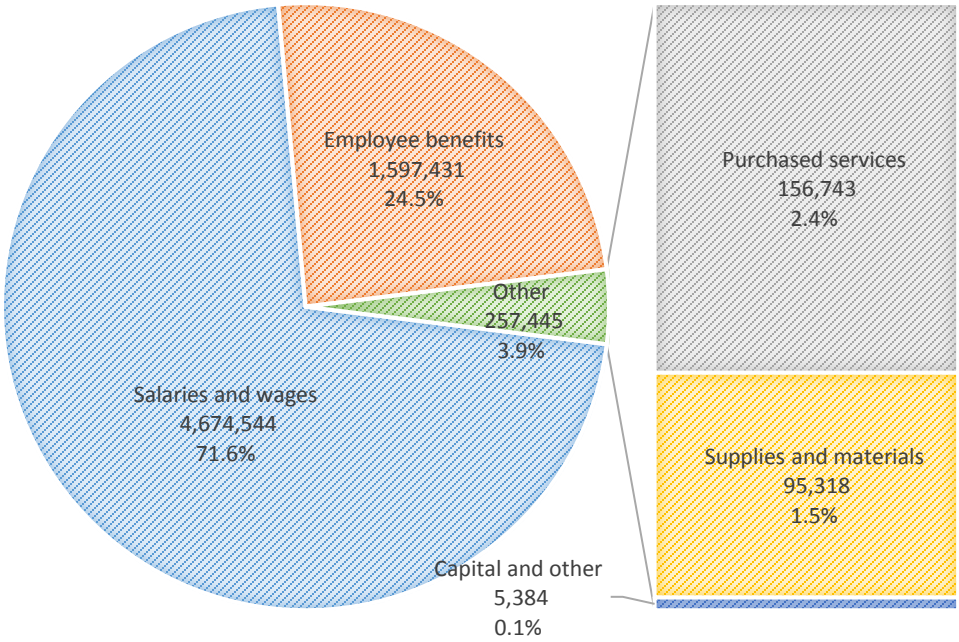
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits continue to be the largest cost drivers, accounting for 96.1 percent of the total expenditures at the school. Purchased services, at 2.2 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. The budgets for supplies and materials represent 1.5 percent of the budget. These expenses include classroom and instructional supplies, textbooks and workbooks, media resources and office supplies. The remaining 0.3 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Diamond Path Elementary School of International Studies **Principal: Lynn Hernandez**
14455 Diamond Path West, Apple Valley, MN 55124 **Phone: 952-423-7695**

Diamond Path's enrollment increased from 754 students on October 1, 2012, to 832 on October 1, 2016. The projected student count for the 2017-18 school year is 786 students. As the school's enrollment fluctuates, the percentage of students eligible for free or reduced-price school meals has remained relatively stable. The percentage for the 2017-18 school year is projected to be 23.1 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	106	118	127	137	137	116
1	121	124	131	140	143	136
2	124	122	123	134	143	143
3	121	127	119	131	131	131
4	138	122	132	133	139	123
5	144	134	123	134	139	137
Total	754	747	755	809	832	786
F/R	17.7%	19.8%	18.9%	20.8%	21.7%	23.1%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	4,323,827	4,261,534	4,290,313	4,419,563	4,740,971	4,674,544
Employee benefits	1,520,548	1,528,332	1,579,194	1,565,483	1,641,173	1,597,431
Purchased services	142,997	150,583	145,143	145,792	192,393	156,743
Supplies and materials	80,344	94,431	63,138	66,769	154,162	95,318
Capital expenditures	32,462	97,883	52,439	13,871	24,220	3,484
Other expenditures	1,387	5,291	1,429	-	3,000	1,900
Total expenditures	6,101,565	6,138,054	6,131,655	6,211,478	6,755,919	6,529,420
Total students	754	747	755	809	832	786
Spending per student	8,092	8,217	8,121	7,678	8,120	8,307



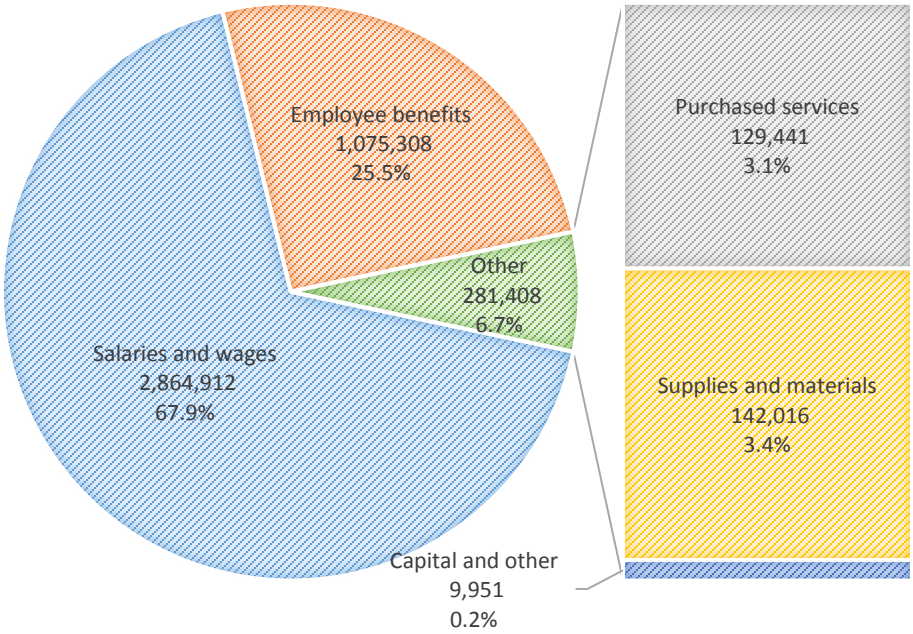
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and benefits continue to be the largest cost drivers, accounting for 96.1 percent of the total expenditures budget at the school. Purchased services, at 2.4 percent, make up the third largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. 1.5 percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources and office supplies. The remaining expenditure budget of 0.1 percent is planned for capital and other expenditures, such as equipment, dues, memberships and license fees.

East Lake Elementary School **Principal: Miles Haugen**
4715 162nd Street West, Lakeville, MN 55044 **Phone: 952-423-7896**

East Lake Elementary school is the latest addition to our district's elementary school offering. The attendance area established for East Lake Elementary includes parts of the current attendance areas of Diamond Path, Highland, Parkview, Rosemount, and Shannon Park elementary schools. The building's construction was part of the first phase of the three phase use of the 2015 voter approved building referendum question.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	0	0	0	0	0	117
1	0	0	0	0	0	74
2	0	0	0	0	0	60
3	0	0	0	0	0	67
4	0	0	0	0	0	58
5	0	0	0	0	0	60
Total	0	0	0	0	0	436
F/R	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	-	-	-	-	-	2,864,912
Employee benefits	-	-	-	-	-	1,075,308
Purchased services	-	-	-	-	-	129,441
Supplies and materials	-	-	-	-	-	142,016
Capital expenditures	-	-	-	-	-	9,951
Other expenditures	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	4,221,628
Total students	-	-	-	-	-	436
Spending per student	N/A	N/A	N/A	N/A	N/A	9,683



The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 88.3 percent of the total expenditure budget at the school. Purchased services, at 3.1 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, fieldtrip admission fees, etc. An additional 3.4 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 0.2 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

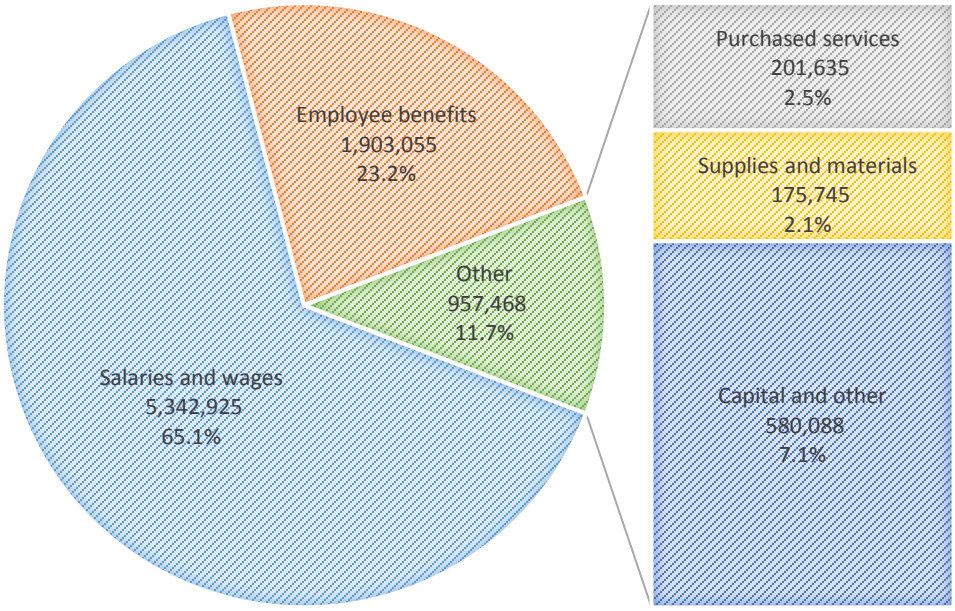
Echo Park Elementary School of Leadership, Engineering & Technology
14100 County Road 11, Burnsville, MN 55337

Principal: Pam Haldeman
Phone: 952-431-8390

Echo Park's enrollment declined from 666 students on October 1, 2012 to 631 on October 1, 2014. Since that time, the school's enrollment has slightly fluctuated. The enrollment on October 1, 2016 was 641 students, and the projected enrollment for the 2017-18 school year is 663. The percentage of students eligible for free or reduced-price school meals increased from 43.5 percent in 2012-13 to a projected 55 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	121	104	128	113	104	104
1	106	113	108	137	113	108
2	109	104	113	104	119	117
3	118	106	106	112	103	122
4	95	113	108	110	105	105
5	117	91	120	108	97	107
Total	666	631	683	684	641	663
F/R	43.5%	47.7%	47.6%	53.7%	57.0%	55.0%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	4,244,365	4,184,815	4,817,418	3,469,822	4,792,383	5,342,925
Employee benefits	1,425,057	1,450,870	1,682,633	1,354,512	1,617,019	1,903,055
Purchased services	150,898	137,280	157,957	121,519	185,332	201,635
Supplies and materials	64,661	72,881	78,824	69,600	113,305	175,745
Capital expenditures	66,030	28,671	85,499	22,643	20,000	577,691
Other expenditures	22,949	1,137	1,143	1,371	1,647	2,397
Total expenditures	5,973,960	5,875,655	6,823,474	5,039,468	6,729,686	8,203,448
Total students	666	631	683	684	641	663
Spending per student	8,970	9,312	9,990	7,368	10,499	12,373



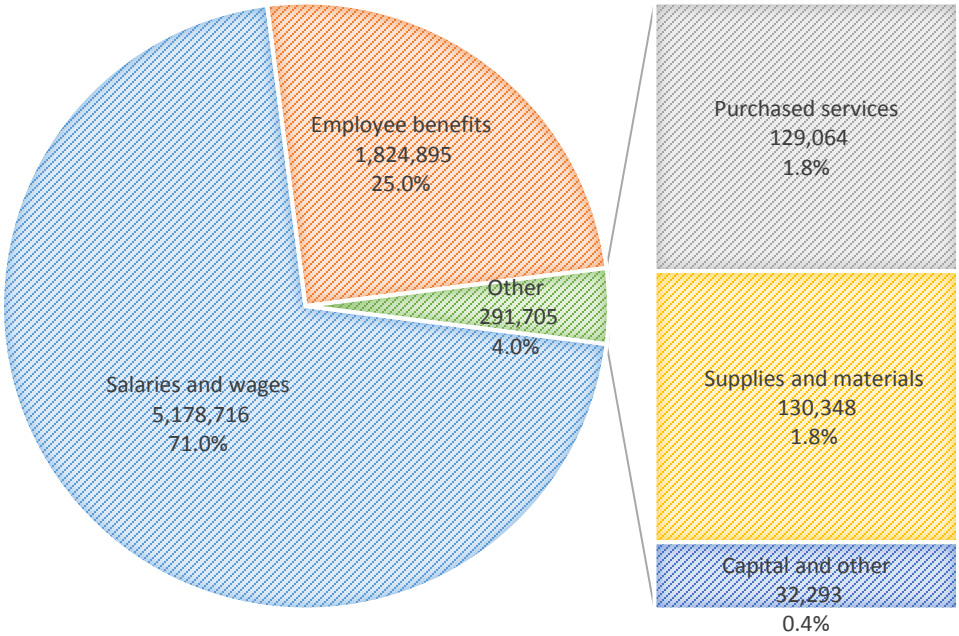
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 88.3 percent of the total expenditure budget at the school. Purchased services, at 2.5 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. 2.1 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 7.1 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 **Principal: Scott Thomas**
3825 Glacier Drive, Eagan, MN 55123 **Phone: 651-683-8570**

Glacier Hills' enrollment has been on the rise since 2012-13 school year. The actual enrollment for 2016-17 is 759. The projection for 2017-18 school year is 742 students. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals decreased from 29.7 percent in 2012-13 to a projected 24.1 percent for 2017-18. 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 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 spending by object series for the same time period.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	100	109	128	114	99	99
1	127	123	120	133	119	103
2	100	127	124	129	138	123
3	95	107	134	142	132	142
4	110	111	111	135	137	135
5	69	115	104	115	134	140
Total	601	692	721	768	759	742
F/R	29.7%	27.5%	27.5%	24.0%	23.8%	24.1%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	3,978,061	4,225,758	4,742,273	4,778,502	4,949,882	5,178,716
Employee benefits	1,342,329	1,482,833	1,555,128	1,670,104	1,653,787	1,824,895
Purchased services	115,587	128,511	144,066	158,943	44,188	129,064
Supplies and materials	73,207	101,517	124,274	107,083	104,581	130,348
Capital expenditures	14,257	74,343	122,910	71,100	60,648	30,643
Other expenditures	22,859	2,236	2,249	-	1,850	1,650
Total expenditures	5,546,300	6,015,200	6,690,900	6,785,732	6,814,936	7,295,316
Total students	601	692	721	768	759	742
Spending per student	9,228	8,692	9,280	8,836	8,979	9,832



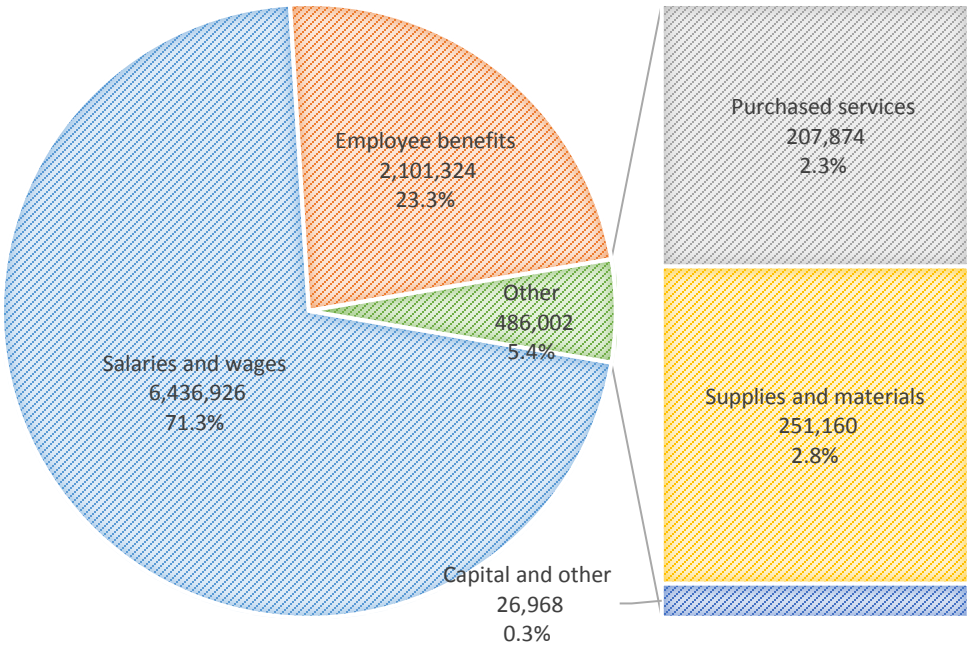
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits continue to be the largest cost drivers, accounting for slightly more than 96 percent of the total expenditure budget at the school. Purchased services at 1.8 percent, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Close to 2.0 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 0.4 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Greenleaf Elementary School **Principal: Michelle deKam Palmieri**
13333 Galaxie Avenue, Apple Valley, MN 55124 **Phone: 952-431-8270**

Greenleaf's enrollment has remained fairly stable, at over 900 students since 2012-13 school year. The projected student count for 2017-18 is 950. This is an increase of approximately 4.7 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 26.4 percent in 2012-13 to a projected 37.8 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	152	121	158	127	143	143
1	148	156	138	173	132	149
2	166	154	154	155	184	136
3	155	164	150	157	162	189
4	153	158	168	166	164	165
5	133	159	159	170	176	168
Total	907	912	927	948	961	950
F/R	26.4%	32.9%	34.0%	35.7%	38.6%	37.8%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	5,064,941	5,235,609	5,749,208	6,154,608	6,283,774	6,436,926
Employee benefits	1,640,359	1,728,842	1,894,843	2,054,769	2,091,055	2,101,324
Purchased services	184,593	176,441	175,614	190,584	213,716	207,874
Supplies and materials	124,471	111,865	136,129	139,000	220,990	251,160
Capital expenditures	90,708	101,805	195,296	40,587	40,595	8,992
Other expenditures	12,329	20,769	10,774	-	16,776	17,976
Total expenditures	7,117,402	7,375,331	8,161,863	8,579,548	8,866,906	9,024,252
Total students	907	912	927	948	961	950
Spending per student	7,847	8,087	8,805	9,050	9,227	9,499



The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 94.6 percent of the total expenditures 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. 2.8 percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources and office supplies. 0.3 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

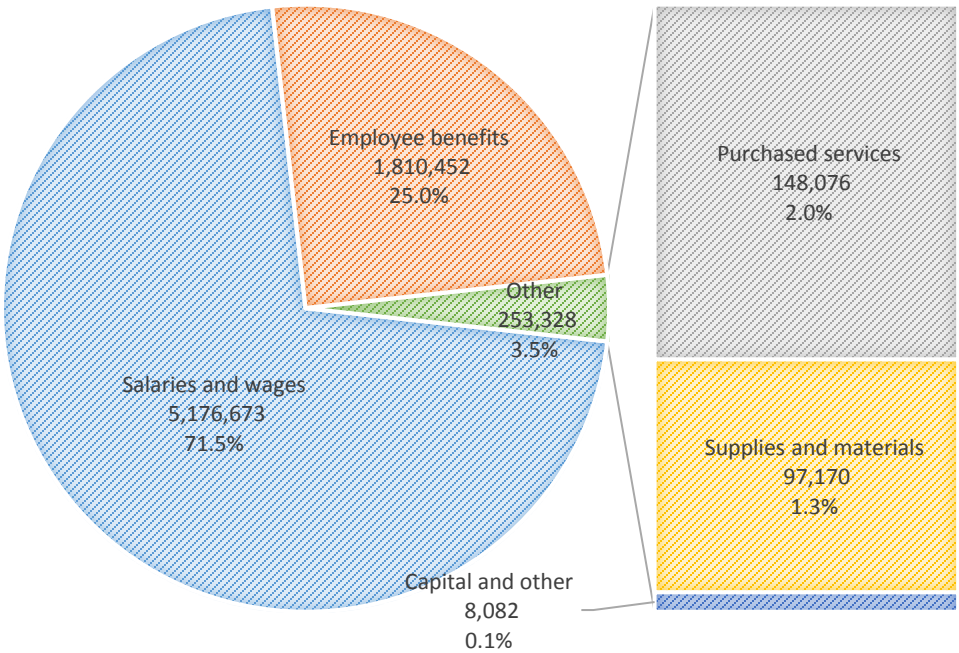
Highland Elementary School
14007 Pilot Knob Road, Apple Valley, MN 55124

Principal: Chad Ryburn
Phone: 952-423-7595

Highland's enrollment increased from 642 students on October 1, 2012, to 721 on October 1, 2013 and declined to 650 for the 2014-15 school year. The projection for 2017-18 is 712. As the school's enrollment fluctuates, the percentage of students eligible for free or reduced-price school meals increases from 14.7 percent in 2012-13 to a projected 15.3 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	118	171	99	117	112	106
1	89	121	113	112	115	115
2	111	89	127	118	111	117
3	106	114	91	134	118	113
4	108	107	114	100	140	120
5	110	119	106	132	99	141
Total	642	721	650	713	695	712
F/R	14.7%	18.6%	17.6%	18.7%	18.4%	15.3%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	4,038,658	4,387,486	4,805,879	4,871,278	4,933,468	5,176,673
Employee benefits	1,251,371	1,431,373	1,682,123	1,723,516	1,749,981	1,810,452
Purchased services	120,022	131,007	122,796	126,759	132,107	148,076
Supplies and materials	105,742	107,739	98,451	70,631	134,020	97,170
Capital expenditures	38,950	11,656	79,932	28,659	24,772	6,617
Other expenditures	3,217	1,957	1,414	-	1,600	1,465
Total expenditures	5,557,961	6,071,218	6,790,595	6,820,842	6,975,948	7,240,453
Total students	642	721	650	713	695	712
Spending per student	8,657	8,421	10,447	9,566	10,037	10,169



The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for nearly 96.5 percent of the total expenditures at the school. Purchased services, at 2.0 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 0.1 percent budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

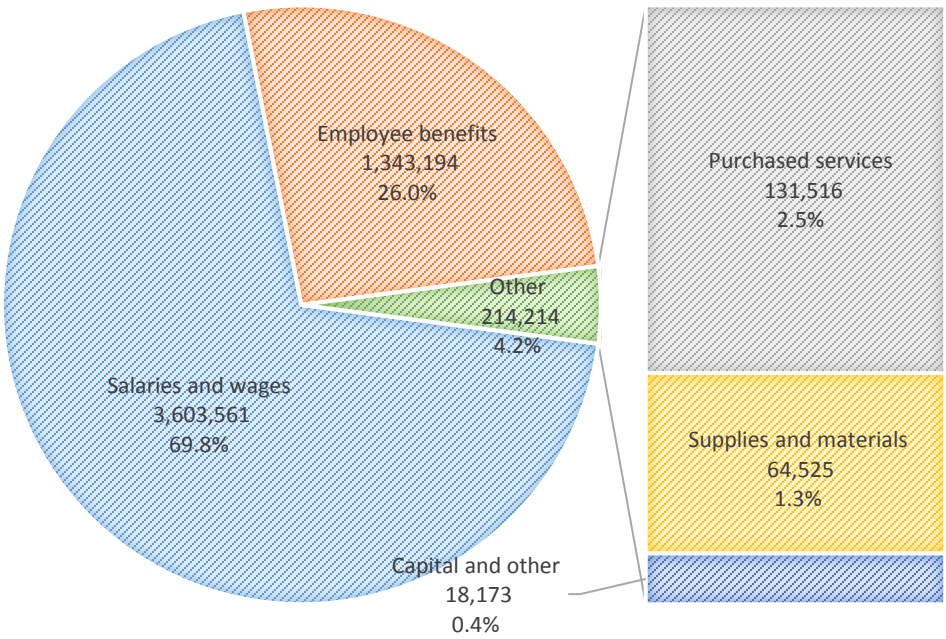
Northview Elementary School
965 Diffley Road, Eagan, MN 55123

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, 2012 was 402 and the projected student count for 2017-18 is 407. While the school's enrollment remains stable, the percentage of students eligible for free or reduced-price school meals has increased from 13.5 percent in 2012-13 to a projected 19.5 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	75	43	55	73	74	74
1	63	77	49	68	68	77
2	72	73	75	49	59	70
3	68	62	74	80	50	61
4	63	75	60	77	72	51
5	61	65	74	69	73	74
Total	402	395	387	416	396	407
F/R	13.5%	16.4%	20.8%	16.9%	20.6%	19.5%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	2,715,254	2,869,926	3,372,672	3,387,211	3,619,144	3,603,561
Employee benefits	915,428	1,011,810	1,195,855	1,316,097	1,335,593	1,343,194
Purchased services	159,356	123,430	145,946	124,810	150,704	131,516
Supplies and materials	79,572	73,011	62,937	81,836	142,915	64,525
Capital expenditures	29,397	50,699	26,300	8,737	18,649	15,453
Other expenditures	7,372	15,493	7,473	-	11,770	2,720
Total expenditures	3,906,378	4,144,370	4,811,183	4,918,692	5,278,775	5,160,969
Total students	402	395	387	416	396	407
Spending per student	9,717	10,492	12,432	11,824	13,330	12,681



The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits continue to be the largest cost drivers, accounting for 95.8 percent of the total expenditures at the school. Purchased services, at roughly 2.5 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 other general office supplies. The remaining 0.4 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

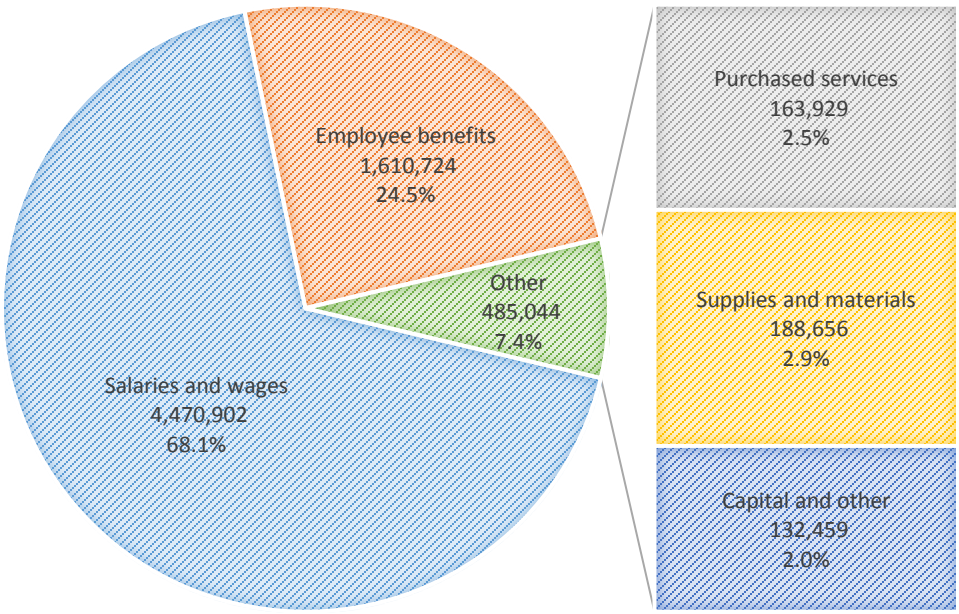
Oak Ridge Elementary School of Leadership, Environmental & Health Sciences
4350 Johnny Cake Ridge Road, Eagan, MN 55122

Principal: Cindy Magnuson
Phone: 651-683-6970

Oak Ridge's enrollment remained stable over the last four years, at 619 students on October 1, 2012 to 616 on October 1, 2014. The actual student count for 2016-17 is 537 and the projection for 2017-18 is 547. During the same period, the percentage of students eligible for free or reduced-price school meals increased from 33.6 percent in 2012-13 to a projected 48.2 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	100	98	104	86	91	91
1	117	98	87	94	87	95
2	95	107	98	95	89	90
3	111	98	109	99	89	91
4	100	120	101	95	87	91
5	96	103	117	94	94	89
Total	619	624	616	563	537	547
F/R	33.6%	42.1%	44.5%	47.9%	50.9%	48.2%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	3,807,731	4,087,992	4,434,174	4,292,046	4,563,361	4,470,902
Employee benefits	1,240,650	1,414,668	1,540,697	1,511,523	1,662,501	1,610,724
Purchased services	141,510	130,135	158,392	143,123	210,282	163,929
Supplies and materials	78,444	75,891	56,652	51,223	232,895	188,656
Capital expenditures	35,078	74,661	23,161	47,933	80,175	130,809
Other expenditures	7,547	6,356	1,103	-	1,650	1,650
Total expenditures	5,310,961	5,789,703	6,214,179	6,045,848	6,750,864	6,566,670
Total students	619	624	616	563	537	547
Spending per student	8,580	9,278	10,088	10,739	12,571	12,005



The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for nearly 92.6 percent of the total expenditures at the school. Purchased services, at 2.5 percent, represent the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials make up 2.9 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 2.0 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

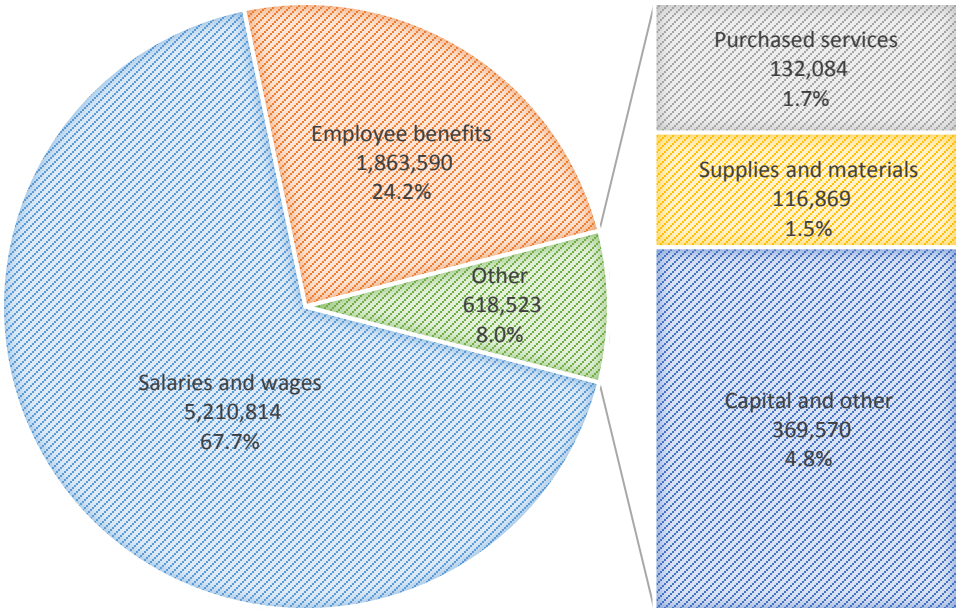
Parkview Elementary School
6795 Gerdine Path, Rosemount, MN 55068

Principal: Nicole Frovik
Phone: 952-431-8350

Parkview's enrollment has increased, from 785 students on October 1, 2012, to 943 on October 1, 2016. The projected student count for 2017-18 is 823. The percentage of students eligible for free or reduced-price school meals fluctuates, from 26.2 percent in 2012-13, peaked at 28.1 percent in 2014-15. The estimate for 2017-18 is 21.1 percent, a 7 percent decrease from 2014-15. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	127	80	145	154	182	134
1	152	138	157	158	161	149
2	127	145	140	166	155	145
3	130	127	143	146	164	129
4	128	132	128	141	142	149
5	121	124	135	133	139	117
Total	785	746	848	898	943	823
F/R	26.2%	28.0%	28.1%	23.6%	24.7%	21.1%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	4,389,017	4,492,776	4,872,021	4,994,627	5,185,815	5,210,814
Employee benefits	1,372,559	1,448,700	1,590,473	1,679,462	1,753,661	1,863,590
Purchased services	129,431	150,375	153,360	157,888	155,300	132,084
Supplies and materials	60,567	49,144	63,425	73,495	95,476	116,869
Capital expenditures	86,265	55,729	175,222	394,941	387,914	367,870
Other expenditures	33,327	3,578	24,687	-	2,300	1,700
Total expenditures	6,071,167	6,200,303	6,879,187	7,300,412	7,580,466	7,692,927
Total students	785	746	848	898	943	823
Spending per student	7,734	8,311	8,112	8,130	8,039	9,347



The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 91.9 percent of the budget at the school. Purchased services, at 1.7 percent, make up the third largest share. These expenses include professional fees, utilities, postage, communication, etc. About 1.5 percent of the budget is earmarked for supplies and materials, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 4.8 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

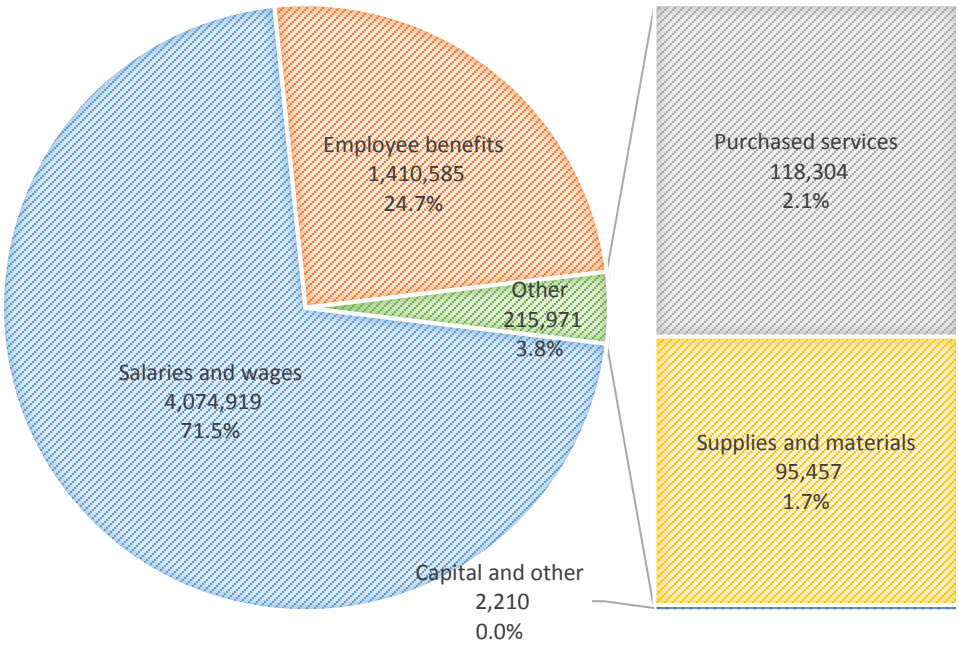
Pinewood Elementary School
4300 Dodd Road, Eagan, MN 55123

Principal: Crisfor Town
Phone: 651-683-6980

Pinewood's enrollment has been fairly stable over the past five years, with a high of 627 students in 2015-16 and a low of 572 in 2012-13. The projected enrollment for 2017-18 is 611 students. During the same period, the percentage of students eligible for free or reduced-price school meals increased significantly, from 6.1 percent in 2012-13 to a projected 19.8 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	74	107	75	105	97	97
1	99	90	93	84	103	101
2	100	99	101	98	82	106
3	76	106	113	110	103	84
4	119	80	108	113	115	105
5	104	123	87	117	115	118
Total	572	605	577	627	615	611
F/R	6.1%	10.9%	15.7%	18.5%	16.9%	19.8%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	3,182,487	3,378,808	3,561,715	3,870,911	3,858,869	4,074,919
Employee benefits	1,045,053	1,130,160	1,241,331	1,411,598	1,340,956	1,410,585
Purchased services	138,960	143,213	142,896	146,374	132,824	118,304
Supplies and materials	60,338	62,644	72,433	64,207	154,159	95,457
Capital expenditures	3,955	67,097	43,586	113,746	11,741	1,000
Other expenditures	15,973	8,051	2,086	-	3,210	1,210
Total expenditures	4,446,766	4,789,973	5,064,047	5,606,835	5,501,759	5,701,475
Total students	572	605	577	627	615	611
Spending per student	7,774	7,917	8,777	8,942	8,946	9,331



The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for 96.2 percent of the total expenditures at the school. Purchased services, at 2.1 percent, is the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Close to 1.7 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.

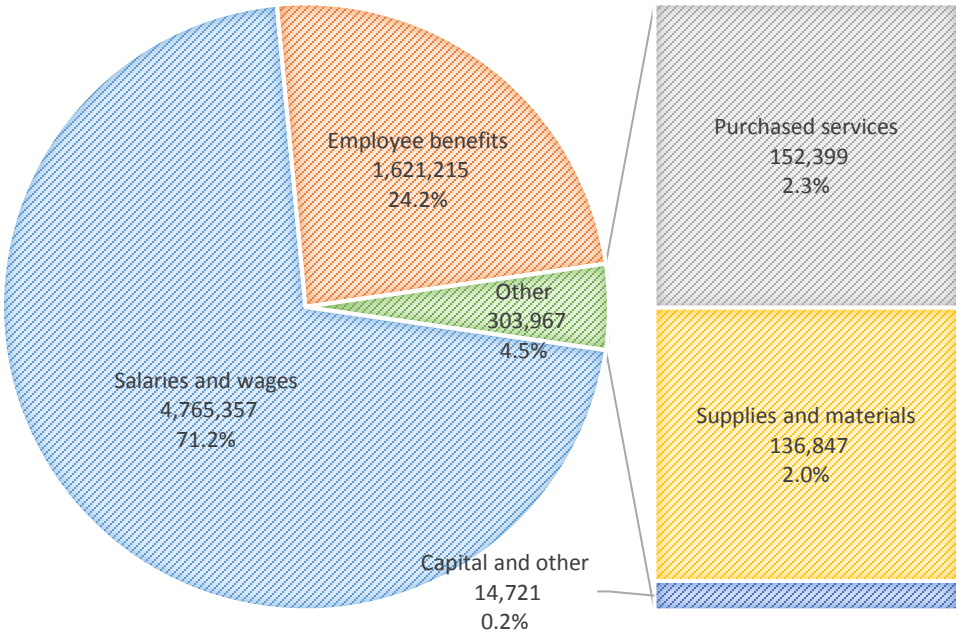
Red Pine Elementary School
530 Red Pine Lane, Eagan, MN 55123

Principal: Drew Goeldner
Phone: 651-423-7870

Red Pine's enrollment declined from 945 students on October 1, 2012 to a projected of 746 students for 2017-18. During the same period, the percentage of students eligible for free or reduced-price school meals has slightly declined, with a peak of 16.7 percent in 2014-15 to a projected 10.6 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	155	108	121	117	102	102
1	173	162	133	124	122	106
2	149	170	156	119	128	126
3	158	150	162	154	121	130
4	173	167	145	163	156	123
5	137	174	156	144	168	159
Total	945	931	873	821	797	746
F/R	12.9%	16.7%	14.7%	14.5%	12.4%	10.6%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	4,557,146	4,747,227	5,129,857	5,135,658	5,006,431	4,765,357
Employee benefits	1,371,641	1,479,063	1,626,980	1,737,488	1,708,532	1,621,215
Purchased services	111,231	122,566	147,907	133,445	142,520	152,399
Supplies and materials	108,575	105,384	87,003	81,733	103,891	136,847
Capital expenditures	49,464	74,936	47,993	95,424	46,800	13,321
Other expenditures	5,189	1,318	1,696	-	1,400	1,400
Total expenditures	6,203,246	6,530,493	7,041,435	7,183,748	7,009,574	6,690,539
Total students	945	931	873	821	797	746
Spending per student	6,564	7,014	8,066	8,750	8,795	8,969



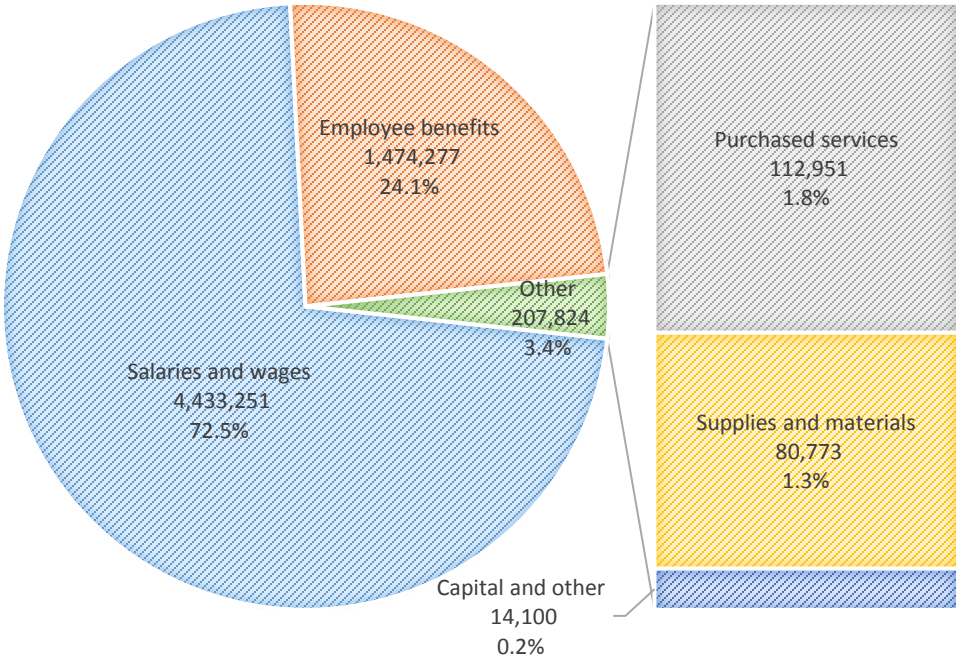
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for nearly 95.4 percent of the total expenditures at the school. Purchased services represent 2.3 percent of the budget. Purchased services include professional fees, utilities, postage, communication, etc. Approximately 2.0 percent of the budget is targeted toward supplies and materials. Supplies and materials include classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 0.2 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Rosemount Elementary School **Principal: Thomas Idstrom**
3155 144th Street West, Rosemount, MN 55068 **Phone: 651-423-7690**

Rosemount's enrollment increased from 616 students in 2012-13 to 745 students for the 2016-17 school year. The projection for 2017-18 is 683 students. During the same period, the percentage of students eligible for free or reduced-price school meals slightly declined, from 25.9 percent in 2012-13 to a projected 23.4 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	95	94	111	126	125	111
1	104	109	100	110	127	120
2	107	108	115	119	117	120
3	109	109	121	116	119	112
4	110	110	109	130	121	106
5	91	111	114	118	136	114
Total	616	641	670	719	745	683
F/R	25.9%	26.5%	23.7%	21.7%	22.8%	23.4%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	3,725,012	3,887,025	4,018,526	4,242,833	4,581,136	4,433,251
Employee benefits	1,191,793	1,302,927	1,301,091	1,440,383	1,595,106	1,474,277
Purchased services	117,179	119,067	121,045	118,999	99,814	112,951
Supplies and materials	75,068	59,569	61,071	49,992	146,711	80,773
Capital expenditures	62,264	18,671	54,986	34,586	43,047	13,100
Other expenditures	2,840	1,283	1,258	-	1,000	1,000
Total expenditures	5,174,156	5,388,542	5,557,977	5,886,792	6,466,814	6,115,352
Total students	616	641	670	719	745	683
Spending per student	8,400	8,406	8,295	8,187	8,680	8,954



The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 96.6 percent of the total expenditures at the school. Purchased services make up the next largest share at approximately 1.8 percent. 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 budget of 0.2 percent is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

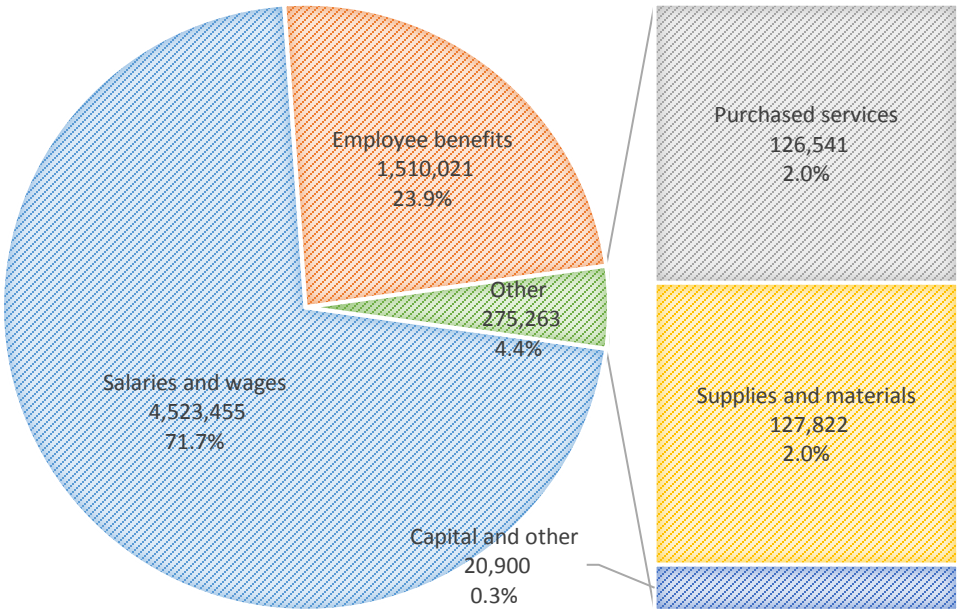
Shannon Park Elementary School
13501 Shannon Parkway, Rosemount, MN 55068

Principal: Erik Davis
Phone: 651-423-7670

Shannon Park's enrollment increased from 812 students on October 1, 2012 to 843 on October 1, 2015. Since then enrollment has slightly declined. The projected student count for 2017-18 is expected to decline to 669. As the school's enrollment fluctuates, the percentage of students eligible for free or reduced-price school meals has remained stable at 6.8 percent in 2012-13 to a projected 7.1 percent in 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	128	127	129	122	116	88
1	148	122	134	141	125	107
2	142	156	122	139	141	108
3	140	139	156	119	136	134
4	130	141	145	170	119	125
5	124	134	138	152	163	107
Total	812	819	824	843	800	669
F/R	6.8%	8.2%	7.5%	6.9%	7.0%	7.1%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	4,473,798	4,547,240	4,860,342	5,103,357	5,065,936	4,523,455
Employee benefits	1,461,137	1,498,430	1,665,037	1,765,874	1,729,205	1,510,021
Purchased services	154,133	129,197	151,850	145,308	112,286	126,541
Supplies and materials	73,106	90,774	70,025	76,156	41,318	127,822
Capital expenditures	64,305	21,287	29,903	26,928	8,954	20,000
Other expenditures	2,959	1,387	1,483	-	75	900
Total expenditures	6,229,438	6,288,316	6,778,641	7,117,622	6,957,774	6,308,739
Total students	812	819	824	843	800	669
Spending per student	7,672	7,678	8,227	8,443	8,697	9,430



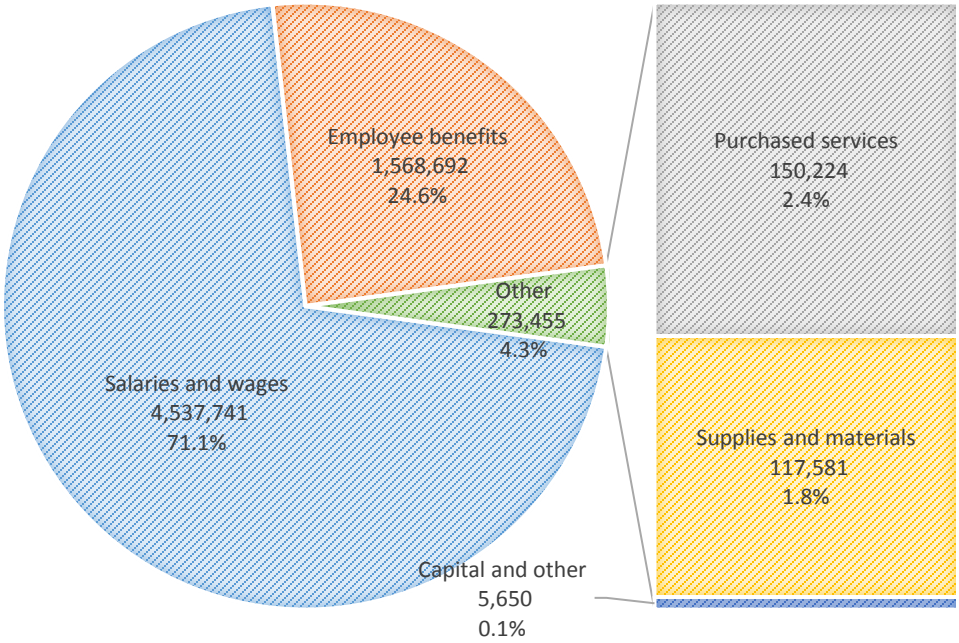
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 95.6 percent of the total expenditures at the school. Purchased services, at 2.0 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent 2.0 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 0.3 percent of the budget is earmarked for capital and other expenditures, such as equipment, dues, membership and license fees.

Southview Elementary School **Principal: Christine Heilman**
1025 Whitney Drive, Apple Valley, MN 55124 **Phone: 952-431-8370**

Southview's enrollment remains relatively stable over the years, from a high of 660 students on October 1, 2012 to 640 on October 1, 2016. The projected student count for 2017-18 is 638. As the school's enrollment slightly declines, the percentage of students eligible for free or reduced-price school meals increased, from 20.0 percent in 2012-13 to projected 31.9 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	95	97	88	101	106	106
1	118	82	91	97	104	110
2	115	122	90	106	97	107
3	113	113	117	99	115	100
4	112	111	121	124	96	117
5	107	112	119	134	122	98
Total	660	637	626	661	640	638
F/R	20.0%	25.5%	26.2%	30.2%	31.2%	31.9%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	3,982,518	4,028,398	4,315,916	4,185,347	4,353,068	4,537,741
Employee benefits	1,320,090	1,437,067	1,606,256	1,494,119	1,576,972	1,568,692
Purchased services	125,127	121,445	121,874	127,700	123,151	150,224
Supplies and materials	70,579	75,065	69,082	64,993	88,604	117,581
Capital expenditures	10,052	52,277	48,505	20,908	41,459	4,150
Other expenditures	1,131	2,782	1,138	-	1,137	1,500
Total expenditures	5,509,497	5,717,033	6,162,771	5,893,068	6,184,391	6,379,888
Total students	660	637	626	661	640	638
Spending per student	8,348	8,975	9,845	8,915	9,663	10,000



The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The salary and employee benefits budget remains the largest cost drivers, accounting for 95.7 percent of the total expenditure budget at the school. Purchased services, at 2.4 percent, make up the third largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent 1.8 percent of the budget, Including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining 0.1 percent of the budget allocations are planned for capital and other expenditures, such as equipment, dues, membership and license fees.

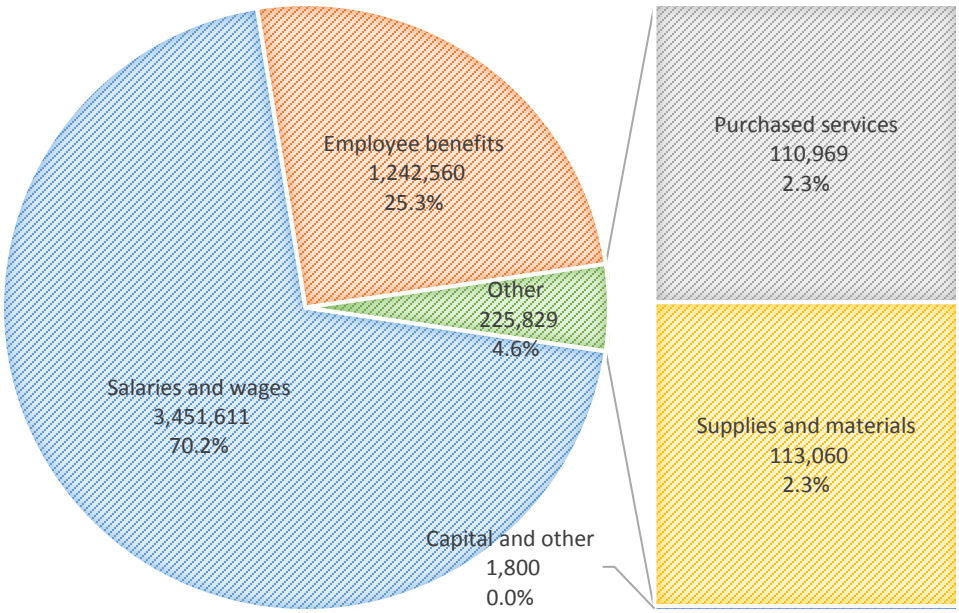
Thomas Lake Elementary School
4350 Thomas Lake Road, Eagan, MN 55122

Principal: Mary Jelinek
Phone: 651-683-6890

Thomas Lake's enrollment has increased steadily since 2012-13, from 356 students on October 1, 2012 to 473 on October 1, 2016. The projection for 2017-18 is 494 students. During the same period, the percentage of students eligible for free or reduced-price school meals increased, from 12.9 percent in 2012-13 to projected 16.5 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	48	55	75	78	83	83
1	50	58	62	93	78	86
2	61	52	64	72	92	80
3	73	67	61	68	77	94
4	70	74	65	75	70	79
5	54	70	79	73	73	72
Total	356	376	406	459	473	494
F/R	12.9%	14.9%	15.3%	17.6%	15.1%	16.5%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	2,670,459	2,892,137	3,078,332	3,154,074	3,371,309	3,451,611
Employee benefits	877,876	1,043,572	1,075,850	1,133,206	1,224,782	1,242,560
Purchased services	127,145	141,326	122,221	137,454	105,577	110,969
Supplies and materials	68,178	70,448	62,602	59,850	80,775	113,060
Capital expenditures	24,164	46,531	17,685	20,118	8,213	-
Other expenditures	2,850	1,693	1,289	-	1,800	1,800
Total expenditures	3,770,671	4,195,707	4,357,979	4,504,702	4,792,456	4,920,000
Total students	356	376	406	459	473	494
Spending per student	10,592	11,159	10,734	9,814	10,132	9,960



The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for nearly 95.5 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 slightly more than 2.3 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining $1,800 in the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

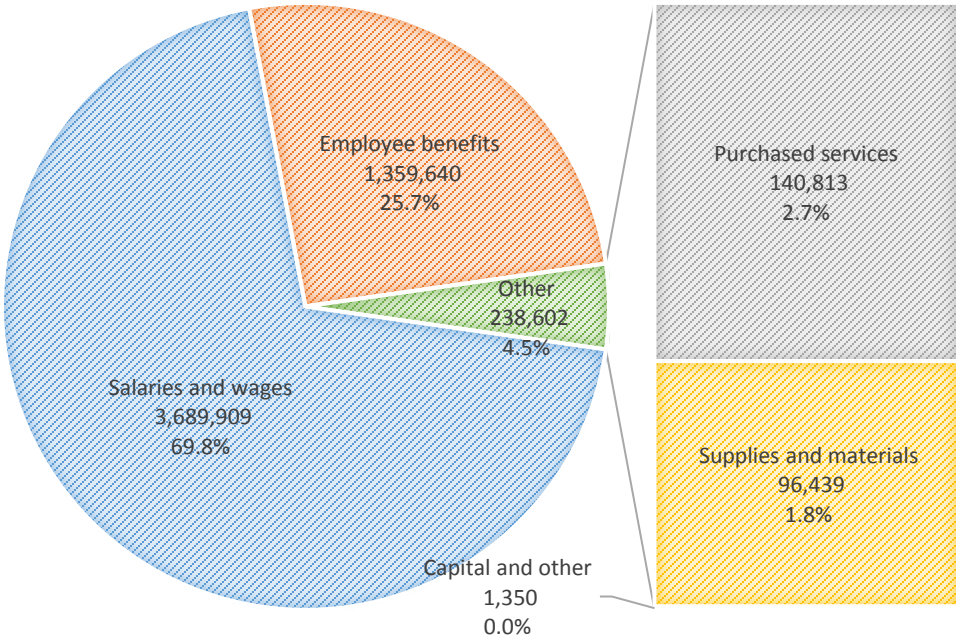
Westview Elementary School
225 Garden View Drive, Apple Valley, MN 55124

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

Westview's enrollment has declined from 437 students on October 1, 2012 to 395 students on October 1, 2016. The projected student count for 2017-18 is expected to rise to 403. During the same time period, the percentage of students eligible for free or reduced-price school meals has increased from 39.0 percent in 2012-13 to a projected 43.8 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	75	67	81	83	56	56
1	68	76	65	71	67	58
2	78	61	74	71	66	69
3	64	76	57	74	75	68
4	79	62	63	58	74	76
5	73	80	58	61	57	76
Total	437	422	398	418	395	403
F/R	39.0%	41.0%	41.8%	42.7%	40.0%	43.8%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	3,183,697	3,403,289	3,537,656	3,617,118	3,401,226	3,689,909
Employee benefits	1,093,321	1,218,575	1,331,672	1,319,956	1,240,384	1,359,640
Purchased services	117,032	120,116	135,305	129,781	131,792	140,813
Supplies and materials	71,091	67,864	66,687	60,351	118,313	96,439
Capital expenditures	47,916	17,337	51,344	22,213	31,841	-
Other expenditures	2,840	1,293	1,639	-	1,400	1,350
Total expenditures	4,515,896	4,828,473	5,124,302	5,149,419	4,924,956	5,288,151
Total students	437	422	398	418	395	403
Spending per student	10,334	11,442	12,875	12,319	12,468	13,122



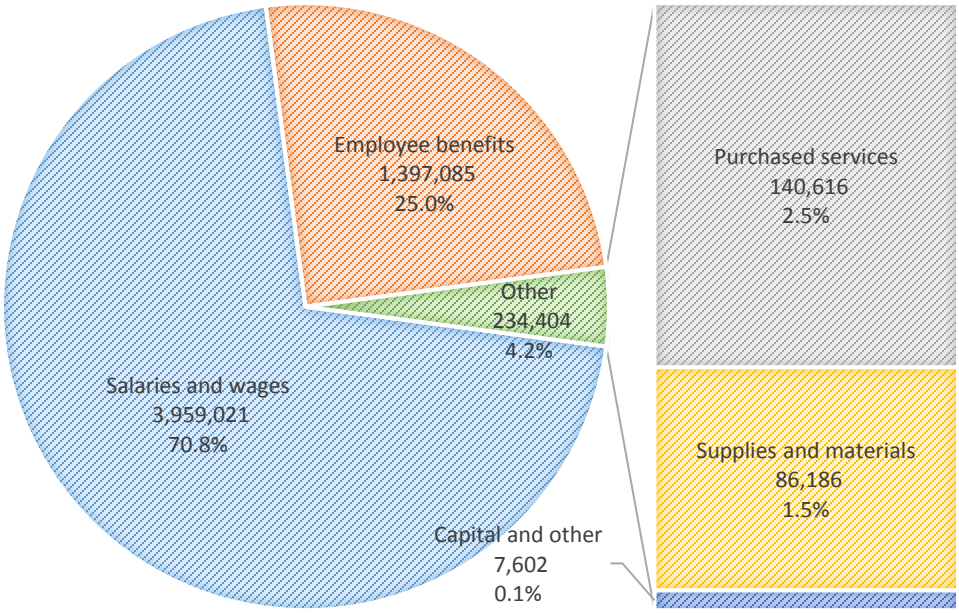
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for 95.5 percent of the total expenditures at the school. Purchased services, at 2.7 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent 1.8 percent of the budget including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining $1350 in the budget allocations are earmarked for capital and other expenditures, such as equipment, dues, membership and license fees.

Woodland Elementary School **Principal: Lisa Carlson**
945 Wescott Road, Eagan, MN 55123 **Phone: 651-683-6990**

Woodland's enrollment has increased from 495 students on October 1, 2012, to 587 on October 1, 2016. The projection for 2016-17 is 612 students. This is an increase of around 23.7 percent when compared to 2012-13 enrollment. As the school's enrollment increases, the percentage of students eligible for free or reduced-price school meals also slightly increased, from 13.3 percent in 2012-13 to a projected 15.4 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
K	90	86	81	90	108	108
1	81	89	81	95	92	113
2	79	91	95	93	94	95
3	85	83	90	105	92	96
4	79	93	86	97	104	94
5	81	81	92	90	97	106
Total	495	523	525	570	587	612
F/R	13.3%	16.4%	16.2%	15.4%	16.0%	15.4%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	3,179,343	3,330,827	3,650,240	3,658,565	3,864,826	3,959,021
Employee benefits	967,346	1,079,784	1,273,168	1,278,948	1,365,770	1,397,085
Purchased services	125,060	129,033	129,936	127,381	120,699	140,616
Supplies and materials	51,014	54,107	47,492	59,686	104,688	86,186
Capital expenditures	39,203	13,129	35,920	15,564	47,615	6,576
Other expenditures	2,939	1,382	1,398	-	1,000	1,026
Total expenditures	4,364,905	4,608,262	5,138,154	5,140,143	5,504,598	5,590,510
Total students	495	523	525	570	587	612
Spending per student	8,818	8,811	9,787	9,018	9,378	9,135



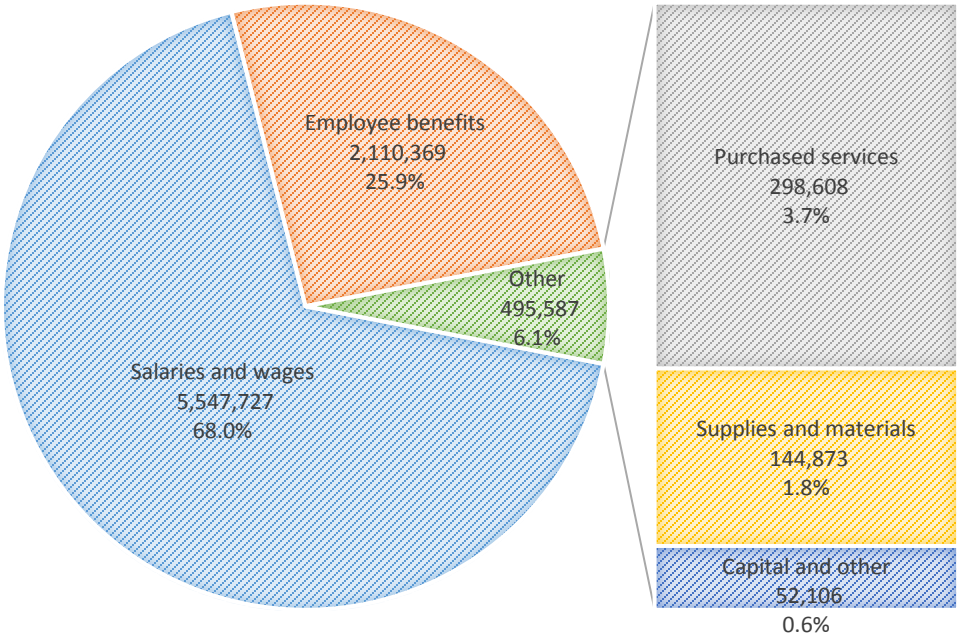
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for 95.8 percent of the total expenditures at the school. Purchased services, at 2.5 percent, make up the third largest share. 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 0.1 percent of the budget allocations are planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Black Hawk Middle School **Principal: Richard Wendorff**
1540 Deerwood Drive, Eagan, MN 55122 **Phone: 651-683-8521**

Black Hawk's enrollment has fluctuated over the last five years, from 800 students on October 1, 2012 to a high of 891 on October 1, 2015. The actual enrollment for 2016-17 was 865; the projection for 2017-18 is 883 students. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 25.2 percent in 2012-13 to a projected 31.9 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
6	257	260	292	297	286	295
7	261	274	275	309	293	292
8	282	268	280	285	286	296
Total	800	802	847	891	865	883
F/R	25.2%	28.5%	27.9%	28.2%	30.8%	31.9%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	4,612,730	4,594,998	4,895,661	5,267,890	5,346,304	5,547,727
Employee benefits	1,595,855	1,677,725	1,814,210	1,954,909	1,970,128	2,110,369
Purchased services	290,239	326,005	336,294	330,988	299,725	298,608
Supplies and materials	126,226	95,350	106,750	99,838	236,020	144,873
Capital expenditures	93,505	73,364	97,467	62,080	82,535	49,000
Other expenditures	6,307	4,838	4,579	-	3,959	3,106
Total expenditures	6,724,862	6,772,279	7,254,961	7,715,705	7,938,671	8,153,683
Total students	800	802	847	893	865	883
Spending per student	8,406	8,444	8,565	8,640	9,178	9,234



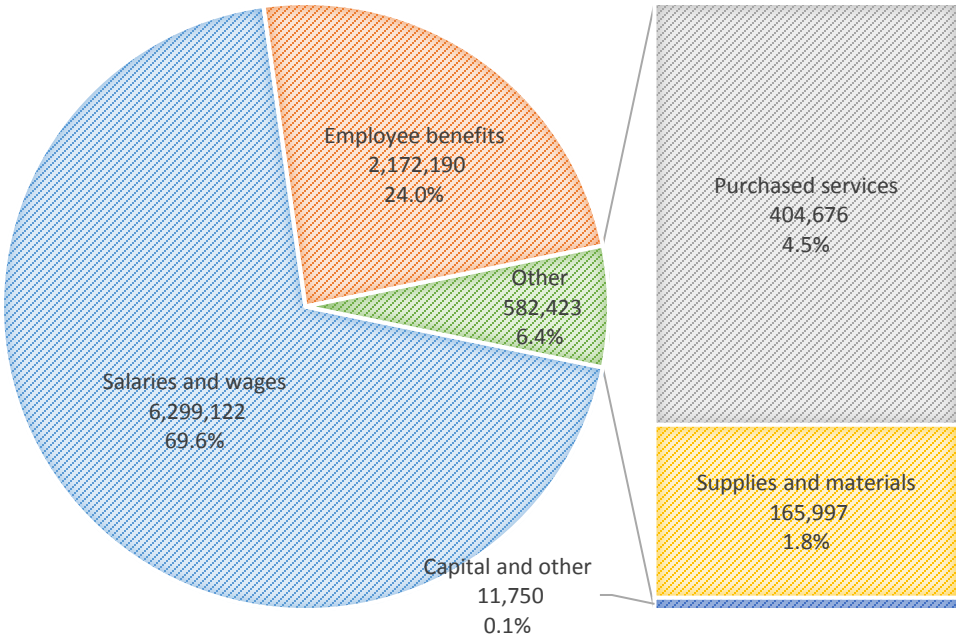
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 93.9 percent of the total expenditures at the school. Purchased services, at 3.7 percent, make up the third largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials represent 1.8 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining 0.6 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Dakota Hills Middle School **Principal: Trevor Johnson**
4183 Braddock Trail, Eagan, MN 55123 **Phone: 651-683-6800**

Dakota Hills' enrollment has slightly fluctuated over the last five years. Actual October 1, 2016 enrollment was 59 students more than the prior year. The projected student count for the 2017-18 school year is 1,104. The percentage of students eligible for free or reduced-price school meals has increased from 10.8 percent in 2012-13 to a projected 14.5 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
6	376	333	380	325	375	387
7	405	392	339	383	330	383
8	346	426	383	333	395	334
Total	1127	1151	1102	1041	1100	1104
F/R	10.8%	11.8%	12.0%	12.1%	13.0%	14.5%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	6,046,433	6,225,987	6,422,189	6,173,686	6,328,232	6,299,122
Employee benefits	2,009,227	2,110,028	2,187,306	2,131,804	2,136,144	2,172,190
Purchased services	402,071	408,178	394,311	362,435	517,232	404,676
Supplies and materials	141,441	190,823	171,323	162,627	226,902	165,997
Capital expenditures	70,212	350,232	27,601	17,994	169,861	9,850
Other expenditures	75,611	6,831	6,433	-	12,900	1,900
Total expenditures	8,744,995	9,292,079	9,209,163	8,848,546	9,391,271	9,053,735
Total students	1,127	1,151	1,102	1,041	1,100	1,104
Spending per student	7,760	8,073	8,357	8,500	8,538	8,201



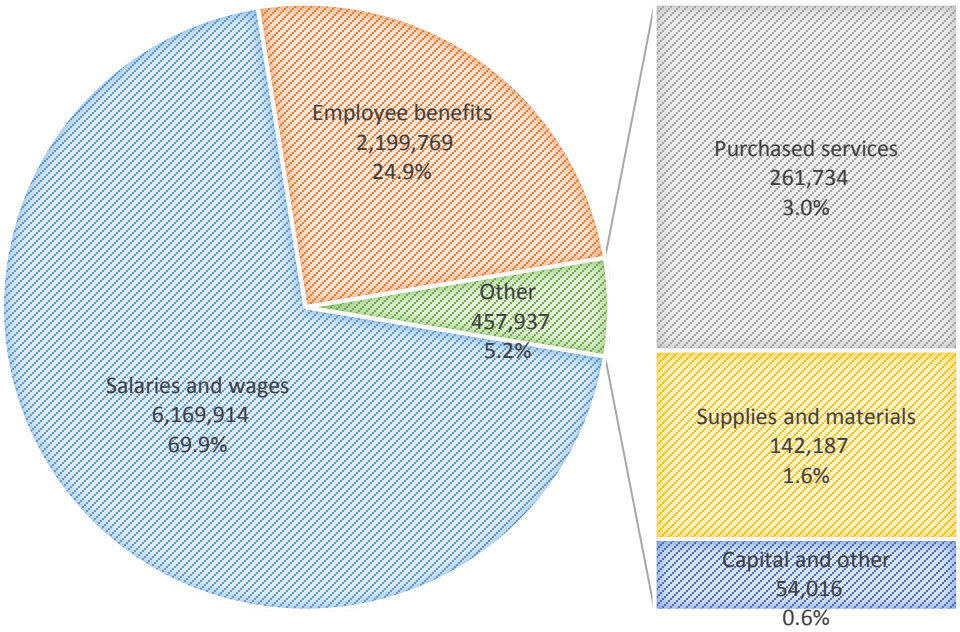
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 93.6 percent of the total expenditures at the school. Purchased services, at 4.5 percent of the budget, make up the third largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 1.8 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining 0.1 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Falcon Ridge Middle School **Principal: Noel Mehus**
12900 Johnny Cake Ridge Road, Apple Valley, MN 55124 **Phone: 952-431-8760**

Falcon Ridge's enrollment declined from 1,129 on October 1, 2012, to 1,064 on October 1, 2016. The projection for 2016-17 is expected to increase to 1,086 students. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 17.8 percent in 2012-13 to a projected 23.6 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
6	361	330	333	363	341	352
7	390	371	334	345	381	349
8	378	389	365	346	342	385
Total	1129	1090	1032	1054	1064	1086
F/R	17.8%	23.0%	21.7%	21.2%	23.8%	23.6%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	5,845,519	6,143,640	6,210,337	6,026,781	5,980,740	6,169,914
Employee benefits	1,857,467	2,102,108	2,147,437	2,103,254	2,084,172	2,199,769
Purchased services	296,560	306,570	284,243	272,459	257,968	261,734
Supplies and materials	124,032	134,834	155,501	142,753	214,586	142,187
Capital expenditures	128,268	99,574	89,899	37,255	82,824	50,516
Other expenditures	9,323	9,610	6,120	-	2,300	3,500
Total expenditures	8,261,169	8,796,337	8,893,538	8,582,502	8,622,590	8,827,620
Total students	1,129	1,090	1,032	1,054	1,064	1,086
Spending per student	7,317	8,070	8,618	8,143	8,104	8,129



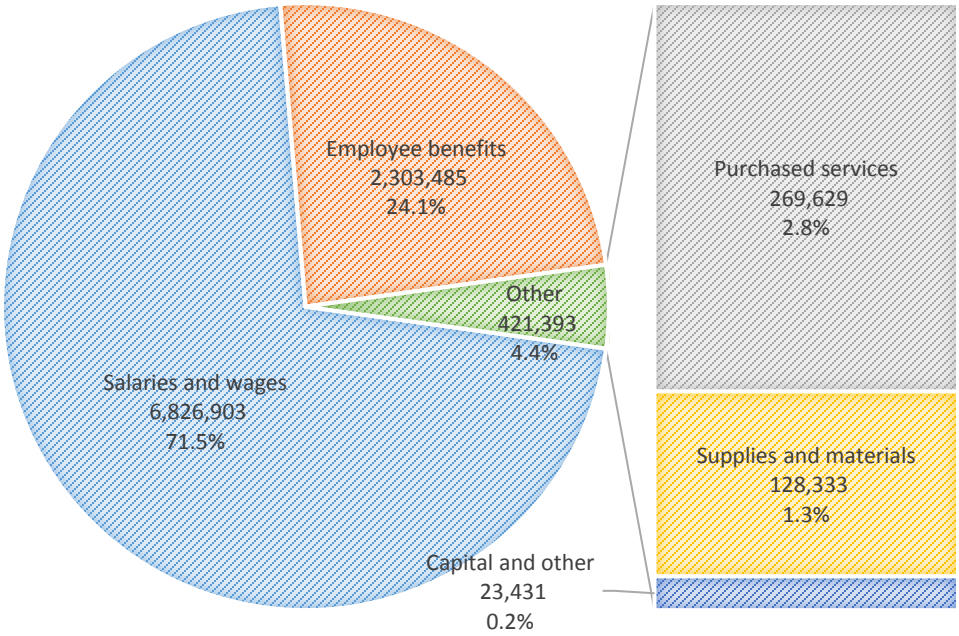
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 94.8 percent of the total expenditure budget. Purchased services, at 3.0 percent, make up the third largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials make up 1.6 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and other general office supplies. The remaining 0.6 percent of the budget allocations are planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Rosemount Middle School **Principal: Eric Hansen**
3135 143rd Street West, Rosemount, MN 55068 **Phone: 651-423-7570**

Rosemount's enrollment has increased from 1,168 students on October 1, 2012, to 1,275 students on October 1, 2016. The projection for the 2017-18 school year is 1,283 students. During the same time period, the percentage of students eligible for free or reduced-price school meals slightly decreased from 15.4 percent in 2012-13 to a projected 14.2 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
6	388	367	419	414	419	433
7	397	401	369	435	418	428
8	383	390	411	387	438	422
Total	1168	1158	1199	1236	1275	1283
F/R	15.4%	17.7%	16.8%	16.3%	14.4%	14.2%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	5,764,632	6,041,012	6,061,839	6,332,332	6,580,973	6,826,903
Employee benefits	1,850,567	2,008,144	2,044,595	2,220,499	2,227,865	2,303,485
Purchased services	312,101	358,601	326,493	329,019	458,299	269,629
Supplies and materials	197,401	137,801	205,381	184,100	410,786	128,333
Capital expenditures	61,716	64,181	66,678	49,507	346,165	19,431
Other expenditures	4,397	2,969	3,331	-	5,000	4,000
Total expenditures	8,190,815	8,612,709	8,708,317	9,115,457	10,029,088	9,551,781
Total students	1,168	1,158	1,199	1,236	1,275	1,283
Spending per student	7,013	7,438	7,263	7,375	7,866	7,445



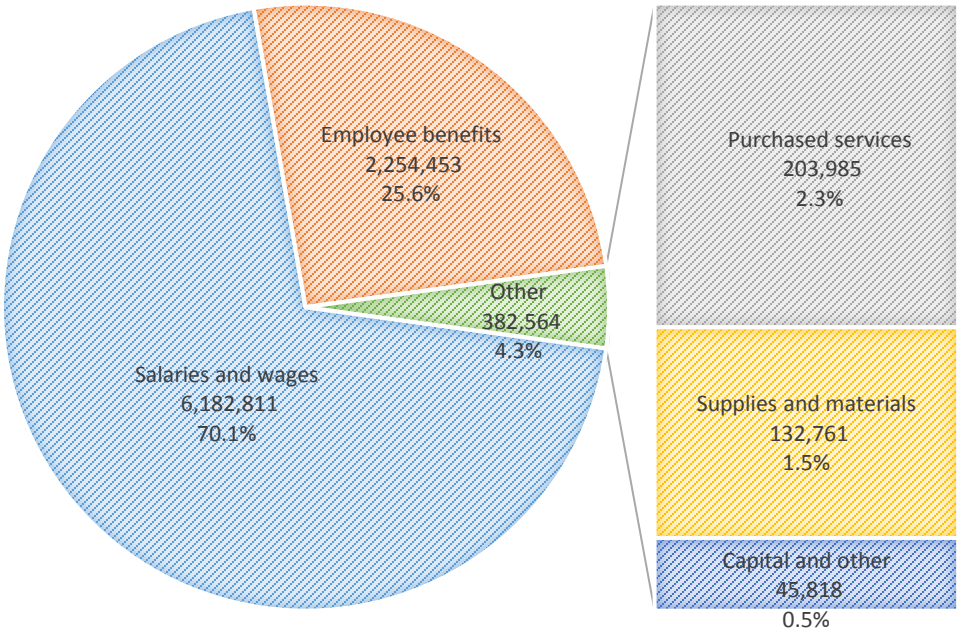
The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and employee benefits remain the largest cost drivers, accounting for 95.6 percent of the total budget. Purchased services, at 2.8 percent, make up the third largest share of the budget. 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 0.2 percent of the expenditure budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

Scott Highlands Middle School **Principal: Dan Wilharber**
14011 Pilot Knob Road, Apple Valley, MN 55124 **Phone: 952-423-7581**

Scott Highlands' enrollment increased from 867 students on October 1, 2012, to 1,010 students on October 1, 2016. The projected student count for 2017-18 is 1,022. This is an increase of nearly 18 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 23.3 percent in 2012-13 to a projected 24.2 percent in 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
6	308	311	318	338	333	344
7	283	307	306	340	333	341
8	276	292	312	308	344	337
Total	867	910	936	986	1010	1022
F/R	23.3%	24.6%	21.8%	23.8%	23.8%	24.2%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	5,139,606	5,568,712	5,928,989	5,840,224	6,050,942	6,182,811
Employee benefits	1,748,147	2,020,806	2,198,238	2,189,952	2,171,987	2,254,453
Purchased services	253,602	289,635	269,159	245,799	253,833	203,985
Supplies and materials	109,878	113,228	99,951	131,484	326,683	132,761
Capital expenditures	104,870	125,410	96,105	71,367	58,307	45,818
Other expenditures	2,416	9,135	7,449	-	9,300	-
Total expenditures	7,358,520	8,126,928	8,599,891	8,478,826	8,871,052	8,819,828
Total students	867	910	936	986	1,010	1,022
Spending per student	8,487	8,931	9,188	8,599	8,783	8,630



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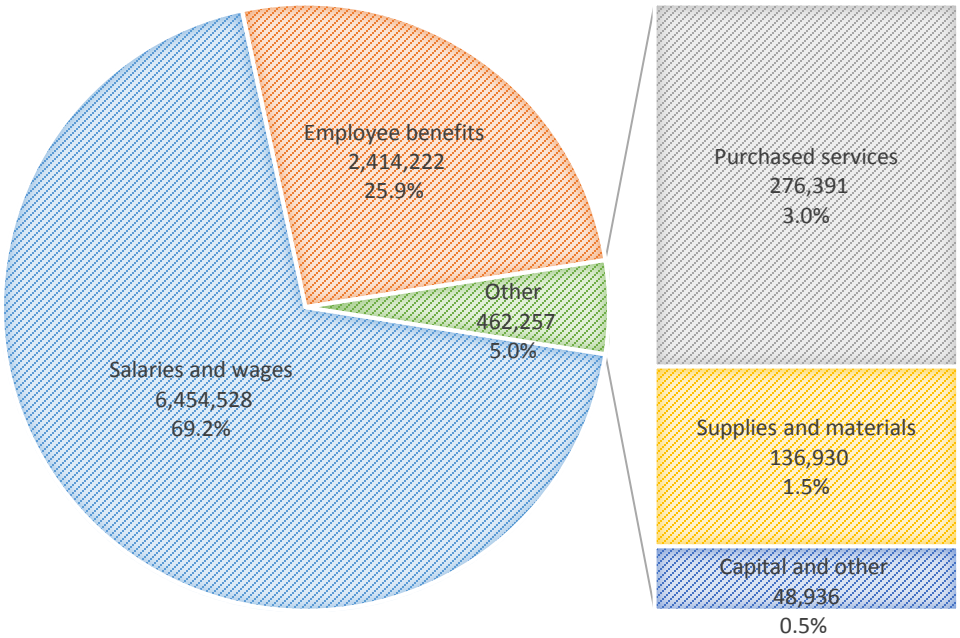
Valley Middle School of STEM **Principal: Dave McKeag**
900 Garden View Drive, Apple Valley, MN 55124 **Phone: 952-431-8300**

Valley Middle's enrollment has fluctuated with 825 students on October 1, 2012 to 937 students on October 1, 2015. It rebounded to 982 students on October 1, 2016. The projection for 2017-18 is 1,027 students. During the same time period, the percentage of students eligible for free or reduced-price school meals has increased, from 34.0 percent in 2012-13 to a projected 41.4 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
6	264	290	289	320	349	361
7	299	275	281	323	306	357
8	262	323	269	294	327	309
Total	825	888	839	937	982	1027
F/R	34.0%	38.1%	38.8%	38.2%	41.0%	41.4%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	5,680,250	5,911,510	6,199,153	6,359,112	6,868,217	6,454,528
Employee benefits	2,032,939	2,079,443	2,231,911	2,202,611	2,443,294	2,414,222
Purchased services	377,038	343,471	316,643	310,650	272,025	276,391
Supplies and materials	105,292	97,879	101,866	119,056	181,175	136,930
Capital expenditures	92,874	217,090	350,793	55,183	53,509	45,881
Other expenditures	5,296	14,256	8,941	-	5,120	3,055
Total expenditures	8,293,689	8,663,648	9,209,307	9,046,611	9,823,340	9,331,007
Total students	825	888	839	937	982	1,027
Spending per student	10,053	9,756	10,977	9,655	10,003	9,086



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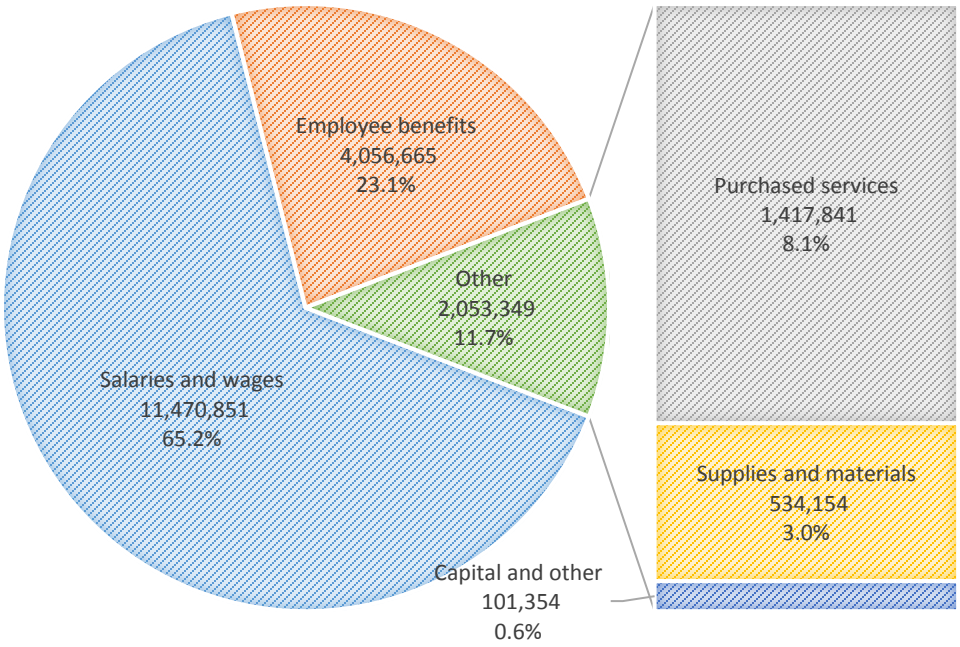
Apple Valley High School **Principal: Michael Bolsoni**
14450 Hayes Road, Apple Valley, MN 55124 **Phone: 952-431-8200**

Apple Valley's enrollment declined from 1,634 students on October 1, 2012, to 1,572 on October 1, 2016. The projected enrollment is expected to rise to 1,607 for 2017-18. During the same time period, the percentage of students eligible for free or reduced-price school meals has increased from 25.4 percent in 2012-13 to a projected 36.3 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
9	439	425	474	413	401	447
10	443	435	436	466	408	381
11	400	386	376	378	394	398
12	352	378	379	335	369	381
Total	1634	1624	1665	1592	1572	1607
F/R	25.4%	31.0%	29.7%	33.3%	35.6%	36.3%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	10,833,540	10,929,122	11,179,149	11,566,589	10,913,031	11,470,851
Employee benefits	3,651,613	3,824,521	4,027,419	4,006,122	3,857,679	4,056,665
Purchased services	676,500	796,801	777,296	757,523	1,714,061	1,417,841
Supplies and materials	346,108	330,382	478,978	413,839	635,546	534,154
Capital expenditures	216,781	211,681	611,774	152,497	170,967	75,427
Other expenditures	48,217	30,827	30,771	-	43,567	25,927
Total expenditures	15,772,759	16,123,335	17,105,387	16,896,569	17,334,851	17,580,865
Total students	1,634	1,624	1,665	1,592	1,572	1,607
Spending per student	9,653	9,928	10,274	10,613	11,027	10,940



The pie chart at left shows the school's 2017-18 preliminary expenditure budget by object series. The budgets for salary and benefits remain the largest cost drivers, accounting for nearly 88.3 percent of the total expenditures. Purchased services, at 8.1 percent, make up the next largest share. These expenses include professional fees, utilities, postage, communication, etc. Supplies and materials account for 3.0 percent of the budget, including classroom and instructional supplies, textbooks and workbooks, media resources and general office supplies. The remaining 0.6 percent of the budget is planned for capital and other expenditures, such as equipment, dues, membership and license fees.

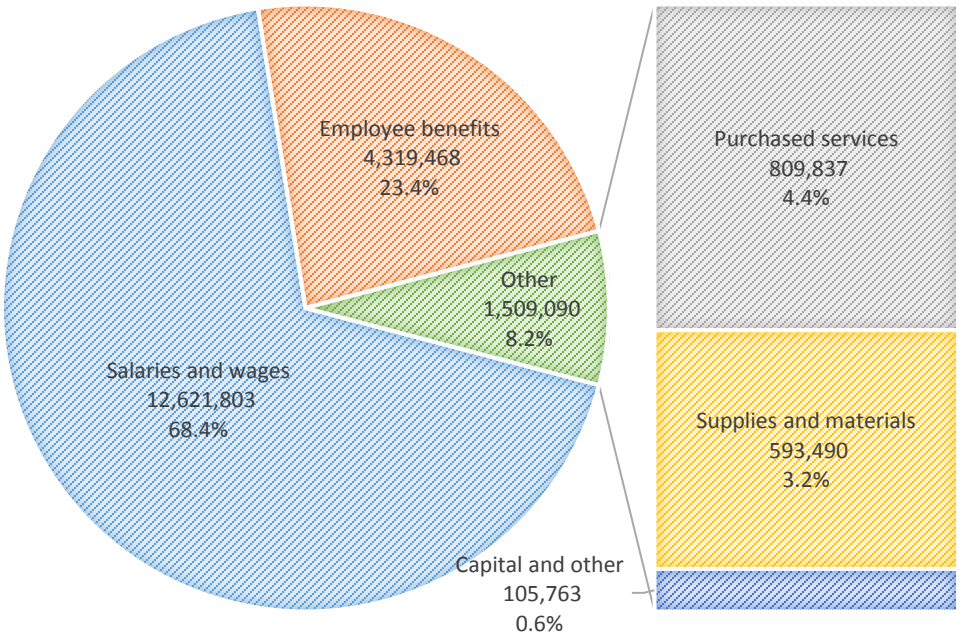
Eagan High School
4185 Braddock Trail, Eagan, MN 55123

Principal: Polly Reikowski
Phone: 651-683-6900

Eagan's enrollment declined from 2,107 in 2012-13 to a projected count of 1,984 for 2017-18. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 9.8 percent in 2012-13 to a projected 13.7 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
9	551	504	543	532	496	552
10	567	551	507	551	539	503
11	470	513	498	456	482	487
12	519	450	483	471	428	442
Total	2107	2018	2031	2010	1945	1984
F/R	9.8%	12.6%	12.6%	12.8%	13.0%	13.7%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	11,722,161	11,627,389	12,207,293	12,402,872	12,149,164	12,621,803
Employee benefits	3,902,469	3,806,295	4,111,659	4,111,084	4,144,722	4,319,468
Purchased services	1,248,434	1,258,885	1,030,093	966,538	911,229	809,837
Supplies and materials	545,252	464,795	497,766	461,422	470,255	593,490
Capital expenditures	325,957	477,618	176,750	198,068	78,401	76,643
Other expenditures	107,285	50,436	58,061	-	30,930	29,120
Total expenditures	17,851,558	17,685,418	18,081,622	18,139,984	17,784,701	18,450,361
Total students	2,107	2,018	2,031	2,010	1,945	1,984
Spending per student	8,473	8,764	8,903	9,025	9,144	9,300



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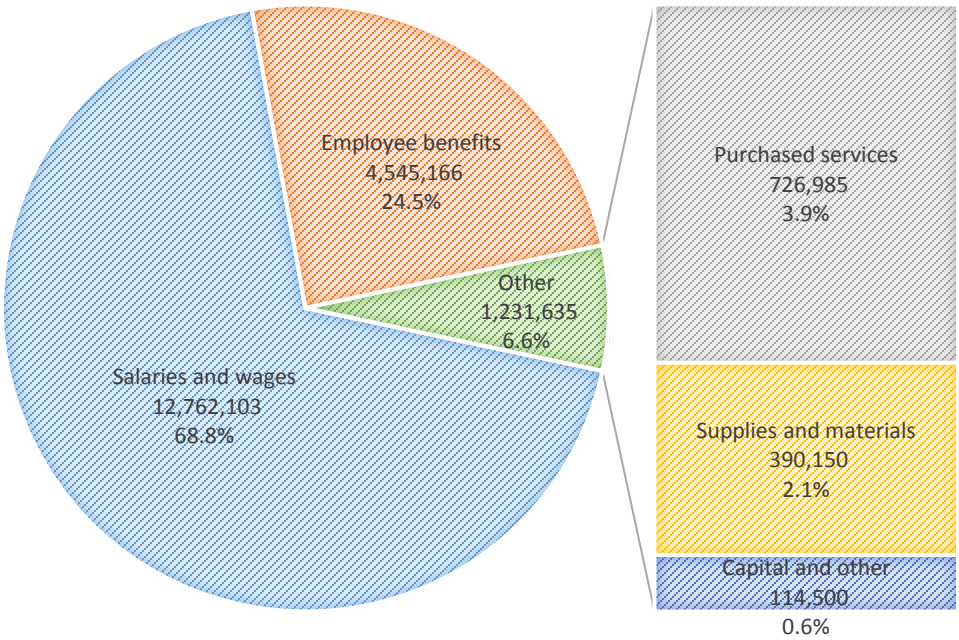
Eastview High School **Principal: Randall Peterson**
6200 140th Street West, Apple Valley, MN 55124 **Phone: 952-431-8900**

Eastview's enrollment increased from 2,085 in 2012-13 to a projected 2,195 in 2017-18. During the same time period, the percentage of students eligible for free or reduced-price school meals increased from 14.1 percent in 2012-13 to a projected 17.0 percent in 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
9	562	575	581	621	549	611
10	526	560	581	581	611	570
11	494	476	487	506	510	516
12	503	459	440	463	482	498
Total	2085	2070	2089	2171	2152	2195
F/R	14.1%	17.5%	16.2%	16.9%	18.7%	17.0%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	11,832,832	12,096,713	12,345,930	12,643,170	12,094,976	12,762,103
Employee benefits	3,841,676	4,017,519	4,142,909	4,253,730	4,250,270	4,545,166
Purchased services	963,467	1,103,095	1,059,490	1,370,307	889,346	726,985
Supplies and materials	436,241	427,644	462,396	474,683	485,699	390,150
Capital expenditures	133,936	128,804	140,304	67,274	103,094	84,500
Other expenditures	51,988	30,359	29,510	-	26,900	30,000
Total expenditures	17,260,138	17,804,133	18,180,538	18,809,165	17,850,285	18,538,904
Total students	2,085	2,070	2,089	2,171	2,152	2,195
Spending per student	8,278	8,601	8,703	8,664	8,295	8,446



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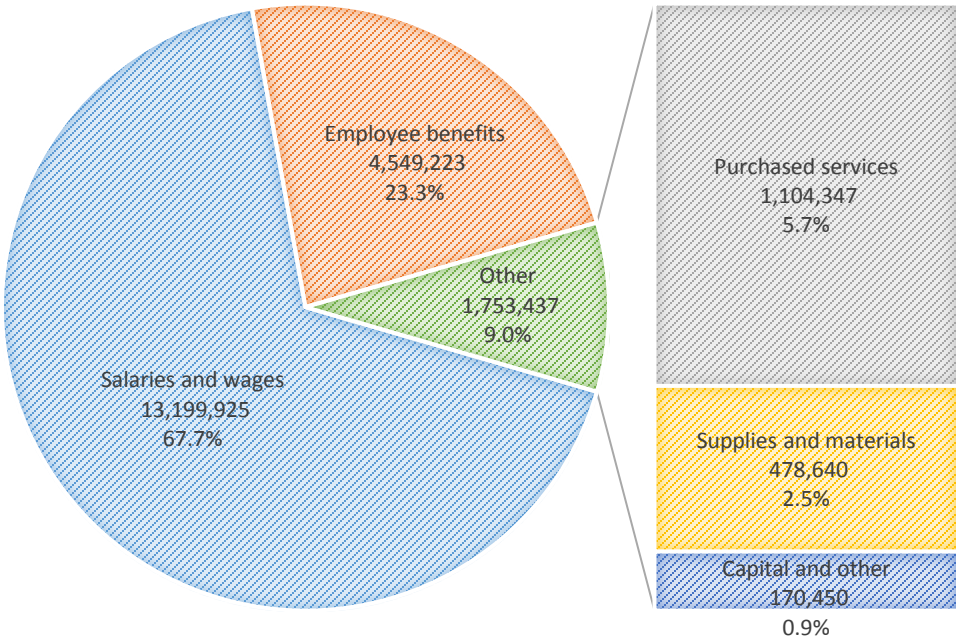
Rosemount High School **Principal: John Wollersheim**
3335 142nd Street West, Rosemount, MN 55068 **Phone: 651-423-7501**

Rosemount's enrollment was 2,042 students in 2012-13 and is projected to be 2,167 for the 2017-18 school year. The percentage of students eligible for free or reduced-price school meals remains close at 15.7 percent in 2012-13 to a projected 15.5 percent in 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
9	515	536	564	604	549	611
10	536	521	526	572	604	564
11	518	477	480	466	518	524
12	473	495	456	427	453	468
Total	2042	2029	2026	2069	2124	2167
F/R	15.7%	17.6%	14.6%	16.0%	16.4%	15.5%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	11,764,695	11,979,652	12,164,675	12,550,671	12,675,261	13,199,925
Employee benefits	3,827,701	4,042,464	4,236,004	4,361,405	4,350,366	4,549,223
Purchased services	1,010,172	1,122,151	1,064,540	1,051,016	984,317	1,104,347
Supplies and materials	400,220	423,558	397,851	423,243	341,599	478,640
Capital expenditures	175,850	283,405	178,469	287,493	163,173	143,414
Other expenditures	30,180	30,720	25,526	-	23,351	27,036
Total expenditures	17,208,819	17,881,951	18,067,064	18,673,829	18,538,067	19,502,585
Total students	2,042	2,029	2,026	2,069	2,124	2,167
Spending per student	8,427	8,813	8,918	9,026	8,728	9,000



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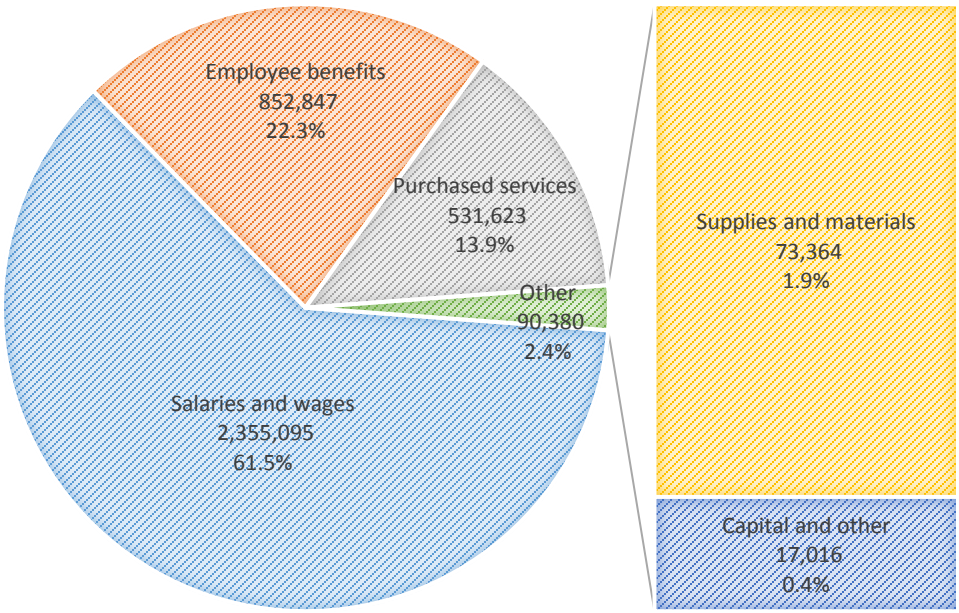
School of Environmental Studies **Principal: Dan Bodette**
12155 Johnny Cake Ridge Road, Apple Valley, MN 55124 **Phone: 952-431-8750**

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 2017-18 school year is 425. Similar to other schools within the district, the percentage of students eligible for free or reduced-price school meals has increased, from 10.2 percent in 2012-13 to a projected 14.8 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	0	0	0	0	0	0
9	0	0	0	0	0	0
10	233	182	225	215	210	212
11	190	191	163	204	206	213
12	423	373	388	419	416	425
Total						
	10.2%	16.2%	14.4%	13.9%	14.0%	14.8%
F/R	0	0	0	0	0	0

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	1,970,686	1,980,858	2,015,630	2,201,031	2,219,314	2,355,095
Employee benefits	608,786	639,400	662,450	761,282	790,183	852,847
Purchased services	472,080	446,381	444,270	604,070	526,209	531,623
Supplies and materials	61,341	43,977	43,798	48,462	84,568	73,364
Capital expenditures	25,604	63,941	12,879	49,966	38,463	15,916
Other expenditures	2,713	2,509	6,406	-	1,100	1,100
Total expenditures	3,141,210	3,177,066	3,185,433	3,664,811	3,659,837	3,829,945
Total students	423	373	388	419	416	425
Spending per student	7,426	8,518	8,210	8,747	8,798	9,012



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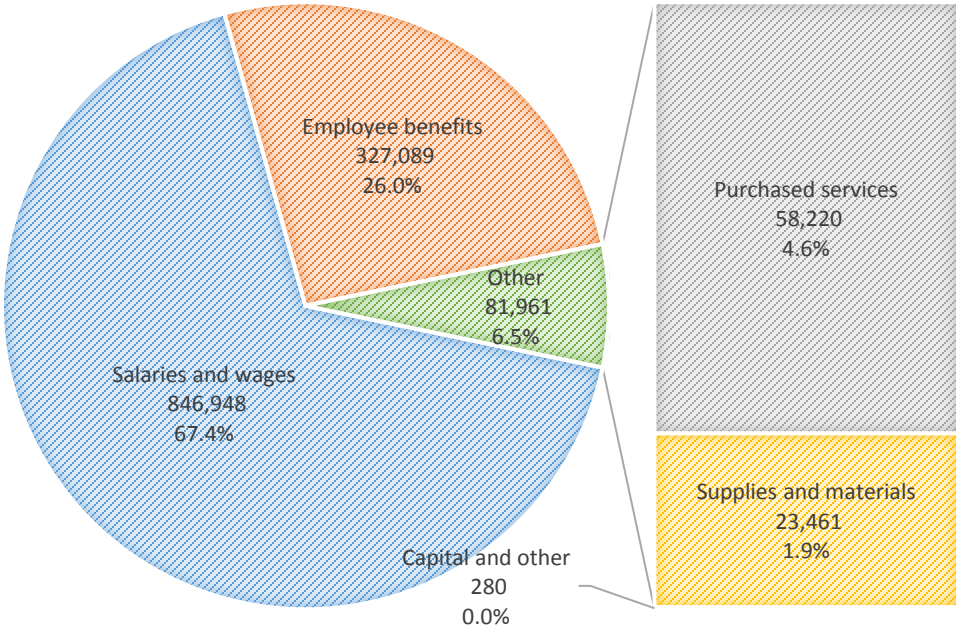
Area Learning Center **Principal: Dave Schmitz**
5840 149th Street West, Apple Valley, MN 55124 **Phone: 952-431-8720**

Enrollment for the district's Area Learning Center, an alternative high school program, fluctuates from year to year. The projected student count for the 2017-18 school year is 102. The percentage of students eligible for free or reduced-price school meals has increased, from 32.0 percent in 2012-13 to a projected 48.5 percent for 2017-18. 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.

	Fiscal Year - October 1 Count					
Grade	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
9	2	2	2	2	0	0
10	8	10	10	15	0	4
11	15	40	24	29	24	24
12	89	61	100	73.56	72	74
Total	114	113	136	119.6	96	102
F/R	32.0%	50.9%	40.7%	61.5%	51.5%	48.5%

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final Budget	2017-18 Prelim Budget
Expenditures						
Salaries and wages	988,800	906,325	1,022,031	1,024,608	974,985	846,948
Employee benefits	381,832	344,307	405,162	380,333	356,511	327,089
Purchased services	66,574	84,755	81,370	68,590	74,566	58,220
Supplies and materials	25,504	23,276	26,585	10,672	48,956	23,461
Capital expenditures	6,801	24,252	8,969	1,770	14,064	-
Other expenditures	75	335	209	-	1,140	280
Total expenditures	1,469,587	1,383,250	1,544,326	1,485,973	1,470,222	1,255,998
Total students	114	113	136	120	96	102
Spending per student	12,891	12,241	11,355	12,429	15,315	12,314



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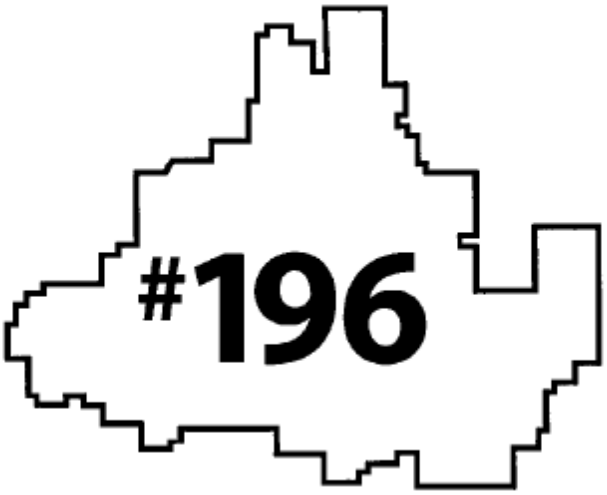
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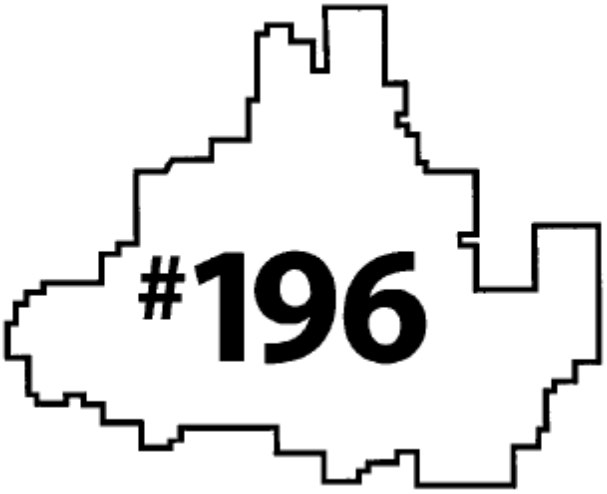
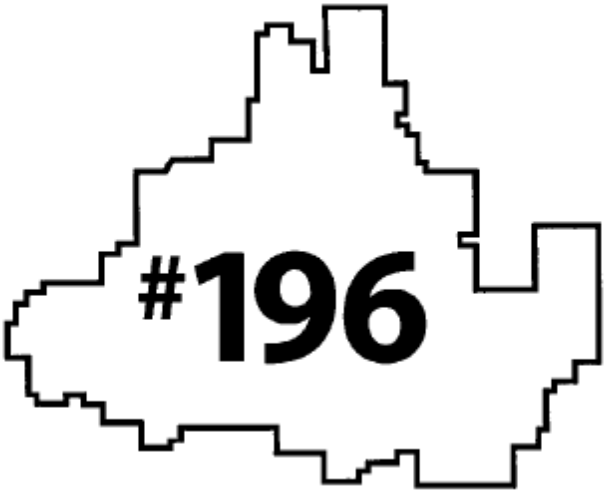
SECTION IV

Informational Section




#196

Enrollment by grade by year:

Grade	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18(3)
K	1,902	1,873	1,782	1,920	1,910	1,944	1,944
1	1,948	1,985	1,954	1,880	1,981	1,987	2,025
2	1,884	1,960	1,994	1,997	1,942	2,047	2,051
3	1,969	1,917	1,969	2,022	2,024	2,012	2,101
4	1,819	1,986	1,974	1,998	2,059	2,063	2,052
5	1,955	1,820	2,006	1,982	2,039	2,119	2,110
6	2,033	1,954	1,884	2,031	2,020	2,103	2,172
7	1,952	2,035	2,024	1,904	2,102	2,061	2,150
8	1,995	1,927	2,087	2,020	1,918	2,132	2,083
9	2,098	2,069	2,046	2,164	2,138	1,995	2,221
10	2,147	2,080	2,074	2,060	2,165	2,166	2,018
11	2,195	2,131	2,086	2,090	2,068	2,139	1,925
12	2,262	2,191	2,113	2,064	2,107	2,086	1,789
CBSE (1)	817	771	734	771	812	842	652
ECSE (2)	427	469	475	509	505	486	510
Totals	27,403	27,168	27,202	27,412	27,790	28,182	27,803

Note: Enrollments as of October 1.

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

Enrollment by school by grade:

School	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18(1)
Cedar Park Elementary STEM School (CP)	689	705	708	697	731	726
Deerwood Elementary (DW)	583	564	605	643	625	635
Diamond Path Elementary School of International Studies (DP)	754	750	755	805	832	786
Echo Park Elementary (EP)	666	641	683	665	641	663
East Lake Elementary (EL)						436
Glacier Hills Elementary School of Arts and Science (GH)	601	685	721	758	759	742
Greenleaf Elementary (GL)	907	910	927	949	961	950
Highland Elementary (HL)	642	717	650	676	695	712
Northview Elementary (NV)	402	400	387	381	396	407
Oak Ridge Elementary (OR)	619	622	616	550	537	547
Parkview Elementary (PV)	785	737	848	890	943	823
Pinewood Elementary (PW)	572	604	577	609	615	611
Red Pine Elementary (RP)	945	934	873	823	797	746
Rosemount Elementary (RE)	616	641	670	704	745	683
Shannon Park Elementary (SP)	812	817	824	812	800	669
Southview Elementary (SV)	660	634	626	636	640	638
Thomas Lake Elementary (TL)	356	374	406	427	473	494
Westview Elementary (WV)	437	419	398	385	395	403
Woodland Elementary (WL)	495	525	525	545	587	612
Black Hawk Middle (BHMS)	800	798	847	868	865	883
Dakota Hills Middle (DHMS)	1,127	1,151	1,102	1,041	1100	1104
Falcon Ridge Middle (FRMS)	1,129	1,089	1,032	1,038	1064	1086
Rosemount Middle (RMS)	1,168	1,163	1,199	1,220	1275	1283
Scott Highlands Middle (SHMS)	867	910	936	951	1010	1022
Valley Middle School of STEM (VMS)	825	884	839	922	982	1027
Apple Valley High (AVHS)	1,634	1,633	1,665	1,594	1572	1607
Eagan High (EHS)	2,107	2,023	2,031	2,001	1945	1984
Eastview High (EVHS)	2,085	2,069	2,089	2,175	2152	2195
Rosemount High (RHS)	2,042	2,036	2,026	2,078	2124	2167
School of Environmental Studies (SES)	423	378	388	434	416	425
Adult Basic Education (ABE)	66	64	43	62	77	80
Area Learning Center (ALC)	114	116	136	134	100	102
Center-Based Special Education (CBSE)	771	734	771	812	742	652
Early Childhood Special Education (ECSE)	469	475	509	505	486	510
Totals	27,168	27,202	27,412	27,790	28,082	28,410

Note: Enrollment is projected as of the October 1 child count.

(1) Projected - Cohort Survival Model

Enrollment by school by grade:

School	K	1	2	3	4	5	6	7	8	9	10	11	12	SE	Total
CP	108	114	127	129	122	131	-	-	-	-	-	-	-	-	731
DW	101	117	105	96	100	106	-	-	-	-	-	-	-	-	625
DP	137	143	143	131	139	139	-	-	-	-	-	-	-	-	832
EP	104	113	119	103	105	97	-	-	-	-	-	-	-	-	641
GH	99	119	138	132	137	134	-	-	-	-	-	-	-	-	759
GL	143	132	184	162	164	176	-	-	-	-	-	-	-	-	961
HL	112	115	111	118	140	99	-	-	-	-	-	-	-	-	695
NV	74	68	59	50	72	73	-	-	-	-	-	-	-	-	396
OR	91	87	89	89	87	94	-	-	-	-	-	-	-	-	537
PV	182	161	155	164	142	139	-	-	-	-	-	-	-	-	943
PW	97	103	82	103	115	115	-	-	-	-	-	-	-	-	615
RP	102	122	128	121	156	168	-	-	-	-	-	-	-	-	797
RE	125	127	117	119	121	136	-	-	-	-	-	-	-	-	745
SP	116	125	141	136	119	163	-	-	-	-	-	-	-	-	800
SV	106	104	97	115	96	122	-	-	-	-	-	-	-	-	640
TL	83	78	92	77	70	73	-	-	-	-	-	-	-	-	473
WV	56	67	66	75	74	57	-	-	-	-	-	-	-	-	395
WL	108	92	94	92	104	97	-	-	-	-	-	-	-	-	587
AVHS	-	-	-	-	-	-	-	-	-	401	408	394	369	-	1,572
EHS	-	-	-	-	-	-	-	-	-	496	539	482	428	-	1,945
EVHS	-	-	-	-	-	-	-	-	-	549	611	510	482	-	2,152
RHS	-	-	-	-	-	-	-	-	-	549	604	518	453	-	2,124
SES	-	-	-	-	-	-	-	-	-	-	-	210	206	-	416
BHMS	-	-	-	-	-	-	286	293	286	-	-	-	-	-	865
DHMS	-	-	-	-	-	-	375	330	395	-	-	-	-	-	1,100
FRMS	-	-	-	-	-	-	341	381	342	-	-	-	-	-	1,064
RMS	-	-	-	-	-	-	419	418	438	-	-	-	-	-	1,275
SHMS	-	-	-	-	-	-	333	333	344	-	-	-	-	-	1,010
VMS	-	-	-	-	-	-	349	306	327	-	-	-	-	-	982
ABE	-	-	-	-	-	-	-	-	-	-	-	1	76	-	77
ALC	-	-	-	-	-	-	-	-	-	-	4	24	72	-	100
CBSE	-	-	-	-	-	-	-	-	-	-	-	-	-	842	842
ECSE	-	-	-	-	-	-	-	-	-	-	-	-	-	486	486
Totals	1,944	1,987	2,047	2,012	2,063	2,119	2,103	2,061	2,132	1,995	2,166	2,139	2,086	1,328	28,182

Note: Enrollment as of October 1 2016.

Students Average Daily Membership (ADM) (1):

Year Ended June 30,	Ealry Childhood & Kindergarten	Elementary	Secondary	Total	Total Pupil Units	Total Lunches Served	Free Lunch Number Served	Reduced Lunch Number Served
2010	1,995.27	11,927.94	13,304.89	27,228.10	31,686.88	2,646,001	517,890	177,497
2011	2,021.13	11,839.43	13,238.22	27,098.78	31,510.72	2,668,882	563,511	186,803
2012	2,092.37	11,948.37	13,012.52	27,053.26	31,406.83	2,633,781	625,915	168,576
2013	2,086.14	11,926.58	12,780.09	26,792.81	31,079.22	2,398,031	606,438	170,748
2014	2,001.38	12,116.23	12,800.68	26,918.29	31,261.97	2,385,935	643,503	165,163
2015	2,251.04	12,235.89	12,718.96	27,205.89	29,748.93	2,528,744	676,947	195,960
2016	2,230.74	12,423.99	12,871.30	27,526.03	30,100.29	2,561,285	694,018	207,102

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

	Kindergarten	Elementary Grades 1-3	Elementary Grades 4-6	Secondary
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:

	2012	2013	2014	2015	2016
State Accountability Tests (1)					
Reading					
Grade 3	87	64	63	63	59
Grade 4	82	63	61	65	65
Grade 5	85	73	75	72	73
Grade 6	83	66	67	71	66
Grade 7	79	65	65	63	65
Grade 8	79	64	65	67	66
Grade 10	87	74	72	71	74
Math					
Grade 3	77	76	76	76	74
Grade 4	76	77	77	77	73
Grade 5	67	67	68	69	65
Grade 6	62	64	65	66	66
Grade 7	59	64	64	64	63
Grade 8	62	61	63	64	66
Grade 11	52	67	62	63	64
Science					
Grade 5	61	66	71	67	70
Grade 8	46	51	56	57	63
High School	68	67	69	69	73
Measures of Academic Progress (MAP) (2)	**2012**	**2013**	**2014**	**2015**	**2016**
Reading					
Grades 2-5	63.1	64.3	72.3	72.8	
Grades 6-7	61.3	62.5	61.0	63.2	55.3
Math					
Grades 2-5	72.9	66.3	65.0	71.9	54.6
Grades 6-7	67.8	55.5	60.3	63.2	60.4
American College Testing (ACT)	24.1	24.0	24.1	24.4	23.0
Graduation Data (3)					
District graduation rates	91	92	92	90	92
State graduation rates	78	80	81	82	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
2016	25,198	2,561,285	15,156	169	60.1	694,018	27.1	207,102	8.1

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	89,230	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)	398,998	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)	54,000	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:

		Dakota County (2)					
Calendar Year	District Population (1)	Population	Personal Income (Thousands)	Per capita Personal Income	Median Age	Unemployment Rate (%)	School Enrollment (3)
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
2016							28,182

Employees by Full-Time Equivalent (FTE):

Employee Group	Bargaining Group	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18(1)
Teachers	Teachers	1,737.50	1,743.24	1,817.67	1,844.79	1,850.65	1,894.56
Nurses	Teachers	29.56	28.84	28.76	30.51	30.51	31.98
Social Workers	Teachers	17.45	16.95	17.58	17.18	15.50	15.65
Psychologists	Teachers	25.10	24.95	25.41	25.75	28.18	29.03
Occupational/Physical Therapists	Teachers	29.70	29.70	28.75	26.50	29.75	29.25
Psychologist/Speech Evaluation	Teachers	9.00	9.15	9.35	8.35	0.00	0.00
Q Comp Peer Leaders	Teachers	26.38	25.58	26.20	24.88	21.00	21.25
Counselors	Teachers	30.40	30.60	29.70	29.30	30.70	31.11
Deans	Teachers	2.89	2.39	2.39	3.39	2.00	2.00
Trainers	Teachers	9.40	7.50	3.10	4.89	4.45	4.85
Secretarial and Clerical	Secretarial and Clerical	658.84	649.60	651.00	640.06	642.29	670.41
Custodial	Custodial	145.50	145.00	142.00	148.50	149.50	148.75
Bus Drivers and Chaperones	Bus Drivers and Chaperones	201.33	202.24	201.71	201.71	239.00	271.00
Food Service	Food Service	99.85	98.22	111.69	101.06	100.86	108.29
Principals	Principals	30.00	30.00	30.00	29.00	29.00	30.00
Assistant Administrators	Principals	35.90	35.75	36.86	37.04	38.33	40.59
District Office Administrators	Special Staff	34.30	35.00	38.00	39.00	39.35	38.00
Building Chiefs	Building Chiefs	32.00	32.00	31.00	31.00	32.00	33.00
Vehicle Technicians	Vehicle Technicians	8.00	8.00	7.00	9.00	8.00	9.00
Special Staff	Special Staff	91.64	98.69	99.90	105.48	114.31	106.59
	Totals	3,254.73	3,253.40	3,338.06	3,357.39	3,405.37	3,515.30

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	17,790,000	8,665,000
2012C Refunding	Bond	06/07/12	3.00-4.50	24,210,000	02/01/25	18,080,000	1,820,000
2013A Refunding	Bond	06/15/13	2.00-3.00	12,100,000	02/01/25	10,280,000	1,025,000
2014A Refunding	Bond	06/04/14	3.00	2,230,000	02/01/20	1,170,000	375,000
2016A School Building Bonds	Bond	02/16/16	1.00-5.00	112,150,000	02/01/30	111,150,000	-
2010A Certificates	COP	10/01/10	2.00-3.50	2,705,000	04/01/26	1,750,000	170,000
2013B Certificates	COP	12/01/13	2.00-4.00	13,710,000	02/01/29	11,335,000	790,000
Elementary School Additions	Lease	05/20/99	4.25-5.00	4,213,517	02/01/19	652,147	319,154
Generators	Lease	08/31/09	5.50	392,979	08/31/19	102,141	49,180
ATP Building	Lease	06/29/12	4.54	5,028,875	06/01/27	3,583,844	312,872
School Addition (PV)	Lease	11/25/14	2.91	4,200,000	02/01/30	3,759,089	241,726
Maintenance Vehicles and Equi	Lease	06/17/17	2.91	480,000	07/01/20	380,768	92,366

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
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	332,154	17,216
2030	12,655,000	379,650	-	-	341,890	7,480
	158,470,000	46,115,463	13,085,000	3,068,756	8,097,222	1,395,141

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
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
	1,750,000	306,619	11,335,000	2,762,138	13,085,000	3,068,756

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
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	-	-	-	-	-	-
2030	-	-	-	-	-	-
	17,790,000	1,345,750	18,080,000	3,762,761	10,280,000	1,181,852

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
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
2030	-	-	12,655,000	379,650	12,655,000	379,650
	1,170,000	70,950	111,150,000	39,754,150	158,470,000	46,115,463

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

Year Ending	Elementary Additions		Generators		Maintenance Vehicles		ATP Building		Elementary Addition (PV)		Total	
June 30,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	319,154	24,591	49,180	6,620	99,232	798	312,872	102,275	241,726	107,644	1,022,165	241,926
2019	332,993	10,752	52,961	2,839	92,366	7,663	322,204	92,943	248,811	100,558	1,049,334	214,756
2020	-	-	-	-	94,225	5,804	331,813	83,333	256,104	93,265	682,143	182,403
2021	-	-	-	-	96,121	3,908	341,710	73,437	263,611	85,758	701,443	163,103
2022	-	-	-	-	98,056	1,974	351,902	63,245	271,338	78,031	721,296	143,250
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
	652,147	35,342	102,141	9,459	480,000	20,147	3,583,844	567,622	3,759,089	782,717	8,577,221	1,415,288

Legal Debt Margin Information:

	as of June 30,				
	2012	**2013**	**2014**	**2015**	**2016**
Estimated market value (MV)	13,379,616,185	12,717,603,775	13,089,930,995	14,246,590,466	14,984,685,831
Debt limit (15% of MV)	2,006,942,428	1,907,640,566	1,963,489,649	2,136,988,570	2,247,702,875
Debt applicable to limit					
General Obligation Bonds	142,835,000	139,405,000	99,705,000	81,775,000	170,930,000
Less cash in reserves for repayment	(32,238,524)	(44,234,187)	(18,831,629)	(16,385,721)	(7,362,951)
Total debt applicable to limit	110,596,476	95,170,813	80,873,371	65,389,279	163,567,049
Legal Debt Margin	1,896,345,952	1,812,469,753	1,882,616,278	2,071,599,291	2,084,135,826
Net debt as a % of debt limit	5.51%	4.99%	4.12%	3.06%	7.28%

Property Tax Capacity and Estimated Market Value of Property:

	Tax capacity (1)						
Tax Collection Year	Real and Personal Property	Fiscal Disparities Contribution	Tax Increment	Amount	Fiscal Disparities Distribution	Total Tax Capacity	Referendum Market Value
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
2016	166,440,791	(14,921,393)	(1,904,735)	149,614,663	17,855,260	167,469,923	14,984,685,831

Tax Revenues:

	Property Tax					
Fiscal Year	General Purposes	Community Service	Capital Projects Facility Improvements	Regular Debt Service	OPEB Debt Service	Total
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
2016	53,988,090	1,666,669	8,535,237	10,025,045	4,613,043	78,828,084

Tax Rates:

Property Tax Rates(1)
Last Ten Fiscal Years

Tax Collection Year	Rate	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total
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
					-
2016	Tax Capacity Rate	12.843	1.004	10.470	24.317
2016	Market Value Rate	0.270	-	-	0.270

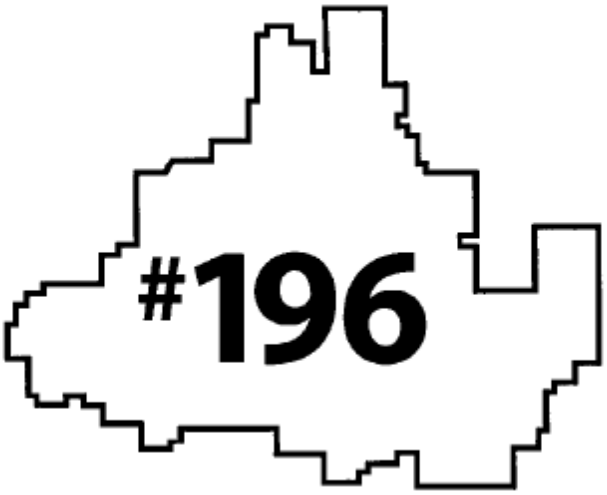
Source: Dakota County Department of Property and Public Records

Fund Balances of Governmental Funds:

	Fiscal Year				
	2012	2013	2014	2015	2016
General Fund					
Reserved	-	-	-	-	-
Unreserved	-	-	-	-	-
Nonspendable	843,827	854,963	940,209	924,736	967,324
Restricted	1,195,907	1,714,690	3,010,821	3,296,572	2,454,724
Assigned	9,487,053	20,341,273	8,895,095	6,636,835	10,790,390
Unassigned	29,847,225	16,844,900	18,284,761	21,074,506	16,839,773
Total General Fund	41,374,012	39,755,826	31,130,886	31,932,649	31,052,211
All other governmental funds					
Reserved	-	-	-	-	-
Unreserved, reported in					
Special revenue funds	-	-	-	-	-
Capital Projects – Building Construction F	-	-	-	-	-
Debt Service Fund	-	-	-	-	-
Nonspendable	196,015	249,138	172,385	132,289	136,641
Restricted (1)	36,826,306	49,345,541	30,575,969	19,888,229	138,407,574
Unassigned, reported in					
Capital Projects – Building Construction F	-	-	-	(279,012)	-
Total all other governmental funds	37,022,321	49,594,679	30,748,354	19,741,506	138,544,215

Change in Fund Balances of Governmental Funds (Actuals):

	Fiscal Year				
	2012	2013	2014	2015	2016
Revenues					
Local sources					
Taxes	75,872,335	75,534,830	50,312,679	79,262,313	78,828,084
Investment earnings	62,715	183,896	254,245	197,264	990,686
Other	24,616,940	24,762,575	24,827,075	21,183,365	20,303,840
State sources	218,969,312	224,715,822	251,943,911	247,270,824	258,200,427
Federal sources	17,281,296	12,289,808	12,123,310	12,820,914	13,700,319
Total revenues	336,802,598	337,486,931	339,461,220	360,734,680	372,023,356
Expenditures					
Current					
Administration	10,884,027	11,685,219	12,662,675	13,188,527	14,846,637
District support services	8,390,674	8,303,655	8,245,964	8,802,535	9,360,367
Elementary and secondary instruction	146,550,850	146,884,786	151,453,547	160,442,599	165,181,027
Vocational education instruction	3,820,177	3,860,595	3,899,432	4,161,539	5,198,949
Special education instruction	55,821,234	57,700,284	60,749,987	62,011,436	65,226,216
Instructional support services	13,446,242	16,120,814	16,734,739	18,361,748	19,695,766
Pupil support services	20,036,358	22,686,884	23,318,080	22,991,342	23,694,661
Sites and buildings	26,073,195	22,380,519	22,906,580	21,468,077	21,979,790
Fiscal and other fixed cost programs	539,813	598,093	697,917	651,864	650,603
Food service	11,130,758	10,707,855	11,253,357	11,509,963	11,757,651
Community service	9,230,564	9,772,281	9,784,435	7,739,627	8,044,250
Capital outlay	8,609,979	6,200,964	13,388,239	19,028,484	11,640,890
Debt service					
Principal	17,203,854	16,871,223	16,460,404	17,880,544	13,326,884
Interest and fiscal charges	5,470,324	5,368,621	4,897,774	4,586,660	4,384,850
Total expenditures	337,208,049	339,141,793	356,453,130	372,824,945	374,988,541
Revenues over (under) expenditures	(405,451)	(1,654,862)	(16,991,910)	(12,090,265)	(2,965,185)
Other financing sources (uses)					
Transfers in	7,813,886	6,749,505	6,128,424	6,225,838	8,554,099
Transfers out	(7,813,886)	(7,456,023)	(6,128,424)	(6,225,838)	(8,554,099)
Refunding debt issued	34,800,000	12,100,000	2,230,000	-	-
Debt issued	-	-	13,710,000	-	112,150,000
Premium on debt issued	4,406,816	811,026	325,933	-	20,355,238
Discount on debt issued	-	-	-	-	-
Bond refunding payments	(11,185,000)	-	(26,850,000)	(2,325,000)	(12,125,000)
Capital leases and other loans	5,478,812	-	96,569	4,200,000	480,000
Sale of capital assets	180,821	404,526	8,143	10,180	27,218
Total other financing sources (uses)	33,681,449	12,609,034	(10,479,355)	1,885,180	120,887,456
Net change in fund balances	33,275,998	10,954,172	(27,471,265)	(10,205,085)	117,922,271
Fund balances					
Beginning of year	45,120,335	78,396,333	89,350,505	61,879,240	51,674,155
End of year	78,396,333	89,350,505	61,879,240	51,674,155	169,596,426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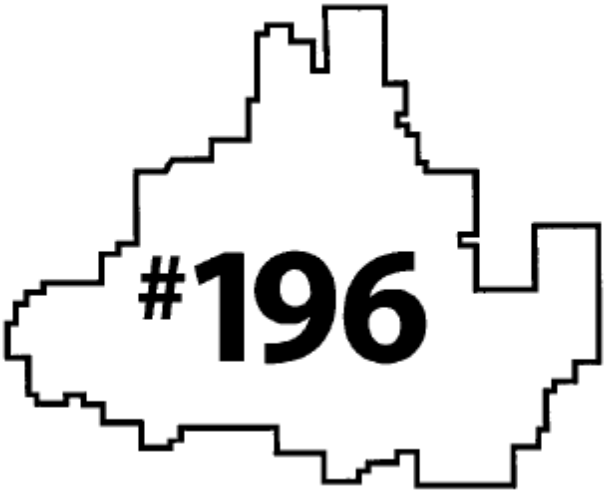
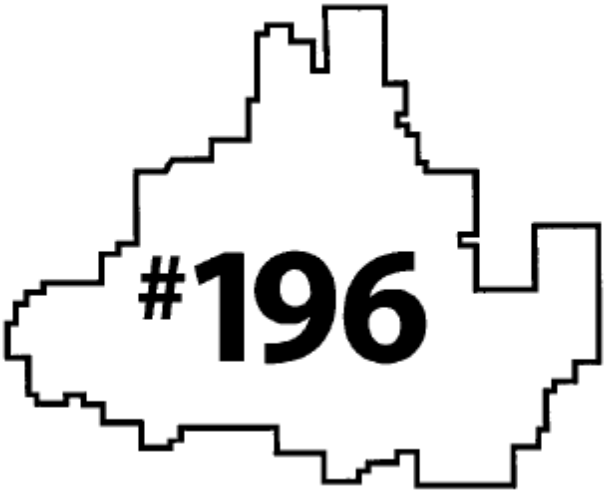
Glossary

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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 a*llotment*).

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

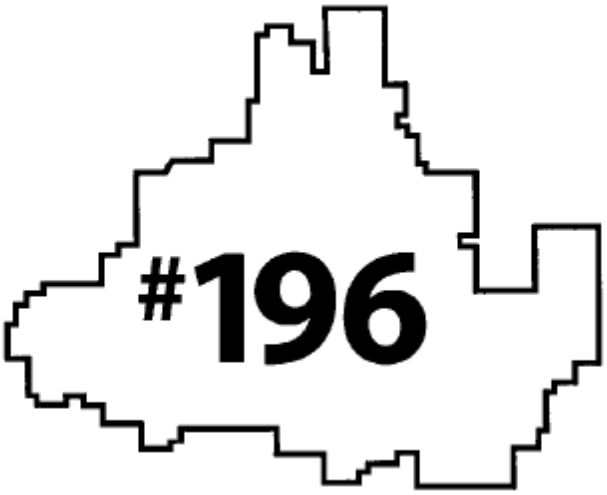
No entries

Y

No entries

Z

No entries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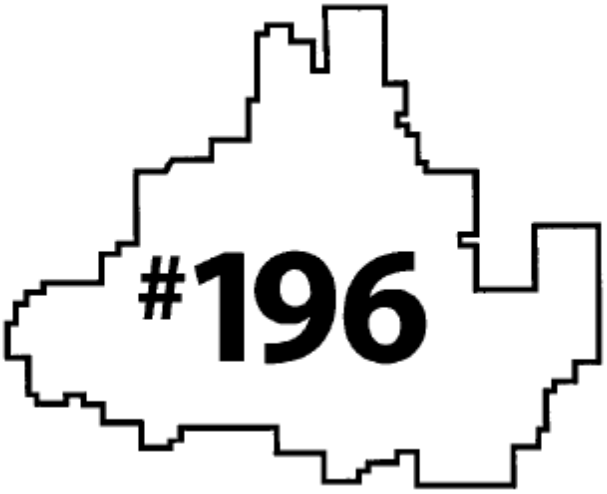
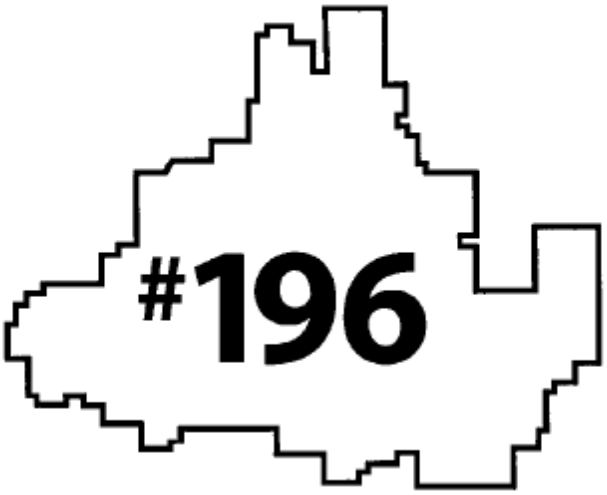
Appendix

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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
66	2016A Bond	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
121	East Lake Elementary	721	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

Dimension: Organization (ORG) (continued)

District	District Description	UFARS	UFARS Description	Series
299	Special Education	005	District-Wide	n/a
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
262	Leadership-Engineering Technology	257	Computer Science/Technology Education	200-299
263	Leadership-Environmental Health Science	260	Natural Sciences	200-299

Dimension: Program (PRG) (continued)

District	District Description	UFARS	UFARS Description	Series
270	Social Sciences/Social Studies	270	Social Sciences/Social Studies	200-299
289	Summer Camps - All Others	298	Extra-Curricular Activities	200-299
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

Dimension: Program (PRG) (continued)

District	District Description	UFARS	UFARS Description	Series
712	Elementary Counsel and Guidance	712	Elementary Counseling and Guidance Services	700-799
720	Health Services	720	Health Services	700-799
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
506	Federal Magnet Grant 2016-2019	000	District-Wide	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

Dimension: Finance (FIN) (continued)

District	District Description	UFARS	UFARS Description	Series
612	12th Grade House	000	District-Wide	n/a
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

Dimension: Finance (FIN) (continued)

District	District Description	UFARS	UFARS Description	Series
684	Biology	000	District-Wide	n/a
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

Dimension: Finance (FIN) (continued)

District	District Description	UFARS	UFARS Description	Series
907	Broadway/On Stage Etc.	000	District-Wide	n/a
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
455	Non-Instructional Non-Capitalized Tech Supplies	455	Non-Instructional Technology Supplies	400-499
456	Instructional Non-Capitalized Tech Supplies	456	Instructional Technology Supplies	400-499
460	Textbooks	460	Textbooks and Workbooks	400-499
461	Standardized Tests	461	Standardized Tests	400-499
465	Non-Instructional Technology Devices	465	Non-Instructional Technology Devices	400-499
466	Instructional Technology Devices	466	Instructional Technology Devices	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
505	Capitalized Non-Instructional Tech Software	505	Capitalized Non-Instructional Technology Software	500-699

Dimension: Object (OBJ) (continued)

District	District Description	UFARS	UFARS Description	Series
506	Capitalized Instructional Tech Software	506	Capitalized Instructional Technology Software	500-699
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
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	Capitalized Non-Instructional Tech Hardware	555	Capitalized Non-Instructional Technology Hardware	500-699
556	Capitalized Instructional Tech Hardware	555	Capitalized Instructional Technology Hardware	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
890	Federal In-Kind Match Expenditure	890	Federal In-Kind Match Expenditure	800-899
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
087	Federal In-Kind Match Revenue	097	Federal In-Kind Match Revenue	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

Dimension: Source (SRC) (continued)

District	District Description	UFARS	UFARS Description	Series
624	Sale of Equipment	624	Sale of Equipment	601-629
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 2017-18 Preliminary Budget:

Activity	Person Responsible	Delivery Date
Completion of long range enrollment projections and 2017-18 enrollment projections by school	Director of Finance & Operations Coordinator of Finance Student Information Supervisor School Board	November 14, 2016
Preparation of preliminary five-year general fund budget forecast	Director of Finance & Operations Coordinator of Finance Manager of Financial Systems, Reporting & Compliance	November 2016 through January 2017
Budget Advisory Council meet to provide assumptions for preliminary five-year general fund budget forecast	Director of Finance & Operations Budget Advisory Council	January 11, 2017
School Board meet to discuss assumptions and review a range of five-year general fund forecast scenarios. School Board identify "most likely" scenario for 2017-18 preliminary budget planning, including budget assumptions	Superintendent Director of Finance & Operations School Board	January 23, 2017
School Board meet to review 2017-18 capital expenditure account budget	School Board Superintendent Director of Finance & Operations Coordinator of Finance	February 6, 2017
School Board review 2017-18 staffing guidelines (Other Action Item)	Superintendent Director of Human Resources School Board	February 6, 2017
Preliminary 2017-18 staffing allocations to director of elementary education and director of secondary education	Coordinator of Finance Manager of Financial Systems, Reporting & Compliance	February 24, 2017
2017-18 staffing allocations, building allocations and budget instructions send to principals and district-level administrators	Coordinator of Finance Manager of Financial Systems, Reporting & Compliance	March 15, 2017
MyBudgetFile® budget centers open for 2017-18 budget preparation	Coordinator of Finance & Staff	March 17, 2017
Principals and district-level administrators complete and submit budgets for directors' review and submission	Elementary Principals District-level Administrators Middle School Principals High School Principals	April 14, 2017
Directors review budgets with superintendent, then submit budgets to finance when ready for processing	Superintendent Directors	April 21, 2017
Director of Finance & Operations review 2017-18 preliminary budgets analysis with Superintendent	Superintendent Director of Finance & Operations	April 27, 2017
Prepare draft copy of 2017-18 preliminary budget	Director of Finance & Operations Coordinator of Finance Manager of Financial Systems, Reporting & Compliance	May 26, 2017
Cabinet review proposed 2017-18 preliminary budget	Cabinet	June 5, 2017
School Board Audit/Finance committee meet to review proposed 2015-16 preliminary budget	School Board Audit and Finance Committee	June 12, 2017
First reading of proposed 2017-18 preliminary budget (new business)	School Board	June 12, 2017
Second reading and approval of 2017-18 preliminary budget (old business)	School Board	June 26, 2017
2017-18 preliminary budget in place and being expended and monitored	Coordinator of Finance, Principals District-Level Administrators	July 1, 2017

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' 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 Appendix D
Rosemount-Apple Valley-Eagan Public Schools

Educating our students to reach their full potential

Long Term Facilities Maintenance Proposed 10 Year Plan

			2016-2017	2017-2018	2018-2019	2019-2020	2020-2026
		Grand Total	**$7,894,500**	**$7,331,500**	**$8,039,500**	**$8,060,000**	**$45,953,000**
PROGRAM NAME		**DESCRIPTION OF PROJECT**					
Project Management							
	Districtwide	Surveys (Roofs, Walls, Hardscape)	$15,000	$5,000	$7,000	$7,000	$42,000
	Districtwide	Project Management	$140,000	$138,000	$140,000	$142,000	$894,000
	Districtwide	Consultants - Design/Engineering	$350,000	$350,000	$350,000	$350,000	$2,100,000
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	$6,000,000
	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	$1,500,000
	Districtwide	Ceiling tile replacement	$55,000	$50,000	$50,000	$50,000	$300,000
	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	$3,200,000
	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	$1,350,000
	Districtwide	Victaulic fittings	$12,000				
	Districtwide	Drinking fountain replacement	$30,000				
	Districtwide	Pipe reinsulation	$12,000	$20,000	$20,000	$20,000	$120,000
	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	$1,800,000
	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				

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

Educating our students to reach their full potential

Long Term Facilities Maintenance Proposed 10 Year Plan

			2016-2017	2017-2018	2018-2019	2019-2020	2020-2026
		Grand Total	**$7,894,500**	**$7,331,500**	**$8,039,500**	**$8,060,000**	**$45,953,000**
Electronics - Clocks, P.A. Systems, Alarms, Bells							
	Districtwide	Replace broken clock movements	$10,000	$20,000	$20,000	$20,000	$120,000
	Districtwide	Electronics - p.a., alarms, bells	$5,000	$5,000	$5,000	$5,000	$30,000
	Districtwide	P.A. system repairs/replacement		$25,000	$25,000	$25,000	$150,000
	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	$4,200,000
	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	$150,000
	Districtwide	Playground equipment replacement	$150,000	$150,000	$150,000	$150,000	$900,000
	Districtwide	Play structure maintenance	$25,000	$25,000	$25,000	$25,000	$150,000
	Districtwide	Baseball / softball backstop and fence repairs	$25,000	$20,000	$20,000	$20,000	$120,000
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	$4,800,000
	Districtwide	Replace boiler controls	$70,000	$75,000	$75,000	$75,000	$450,000
	Districtwide	Retube boilers	$75,000	$50,000	$50,000	$50,000	$300,000
	Districtwide	Replace AHU VFD's	$45,000	$50,000	$50,000	$50,000	$300,000
	Districtwide	Re-insulate pipe	$30,000	$25,000	$25,000	$25,000	$150,000
	Districtwide	Replace DX units	$80,000	$75,000	$75,000	$75,000	$450,000
	Districtwide	Replace PRV's	$50,000	$50,000	$50,000	$50,000	$300,000
	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	$360,000
	Districtwide	Window treatments - repair / replace	$35,000	$25,000	$25,000	$25,000	$150,000
ADA Accessibility Improvements							
	Districtwide	Interior lockset replacement	$25,000	$50,000	$50,000	$50,000	$300,000
	Districtwide	ADA signage	$5,000	$5,000	$4,000	$1,000	$6,000
	Districtwide	ADA Accessibility Improvements	$5,000	$1,000	$1,000	$1,000	$6,000
Gyms / Pools							
	Districtwide	Service gymnasium bleachers	$50,000	$100,000	$100,000	$100,000	$600,000
	Districtwide	Refinish gymnasuium flooring		$20,000	$20,000	$20,000	$120,000
	Districtwide	Pool repairs		$35,000	$35,000	$35,000	$210,000
	Districtwide	Service gymnasium wall partitions	$50,000	$30,000	$30,000	$30,000	$180,000
	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	$300,000
	Districtwide	Doors and Hardware renovations	$300,000	$300,000	$250,000	$250,000	$1,500,000
	Districtwide	Replace restroom partitions	$50,000	$50,000	$50,000	$50,000	$300,000
	Districtwide	Renovation Projects		$200,000	$200,000	$200,000	$1,200,000
	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	$150,000
	Districtwide	Theater repairs	$15,000	$75,000	$75,000	$75,000	$450,000
	Eastview High	Theater sound system replacement	$175,000				

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

Educating our students to reach their full potential

Long Term Facilities Maintenance Proposed 10 Year Plan

			2016-2017	2017-2018	2018-2019	2019-2020	2020-2026
		Grand Total	**$7,894,500**	**$7,331,500**	**$8,039,500**	**$8,060,000**	**$45,953,000**
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	$2,550,000
	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	$96,000
	Districtwide	Refresh playground resurfacing	$11,000	$30,000	$30,000	$30,000	$180,000
	Districtwide	PPE - safety glasses, goggles, acid aprons, gloves	$8,000	$8,000	$8,000	$8,000	$48,000
	Districtwide	Aerial lift inspections	$7,000	$7,000	$7,000	$7,000	$42,000
	Districtwide	Hearing protection	$7,000	$7,000	$7,000	$7,000	$42,000
	Districtwide	MN Department of Health - food code inspections	$42,000	$42,000	$42,000	$42,000	$252,000
	Districtwide	Annual elevator inspections	$17,000	$17,000	$17,000	$17,000	$102,000
	Districtwide	Foot protection	$15,000	$15,000	$15,000	$15,000	$90,000
	Districtwide	Lockout / Tagout devices and locks	$5,000	$5,000	$5,000	$5,000	$30,000
	Districtwide	Replace wooden ladders with fiberglass ladders	$2,000	$2,000	$2,000	$2,000	$12,000
	Districtwide	Hoist and lift inspections	$2,000	$2,000	$2,000	$2,000	$12,000
	Districtwide	Replacement eyewash parts	$1,000	$1,000	$1,000	$1,000	$6,000
	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	$18,000
	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	$30,000
	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	$7,200
	District Office East	Underground storage tank inspection / leak	$1,200	$1,200	$1,200	$1,200	$7,200
	Districtwide	Generator emmissions monitoring and reporting to MPCA - annual inspection for 8 emergency generators	$20,100	$20,100	$20,100	$20,100	$120,600
	Districtwide	Backflow protection	$18,500	$18,500	$18,500	$18,500	$111,000
	Districtwide	Hazardous waste disposal	$18,000	$18,000	$18,000	$18,000	$108,000
	Districtwide	Cathodic testing	$4,000	$4,000	$4,000	$4,000	$24,000
	Districtwide	Hazardous substances licensing fee	$2,000	$2,000	$2,000	$2,000	$12,000
	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	$3,600
	District Office East	VOC testing in bus garage	$600	$600	$600	$600	$3,600
	Districtwide	Food service safety training - serve safe	$1,000	$1,000	$1,000	$1,000	$6,000
	Districtwide	Respiratory protection management program and supplies	$1,000	$1,000	$1,000	$1,000	$6,000
	Districtwide	Fume hood testing for science labs	$1,000	$1,000	$1,000	$1,000	$6,000
	Districtwide	Annual calibration of Q-track, P-track and gas	$1,000	$1,000	$1,000	$1,000	$6,000
	Districtwide	BBP management program and supplies	$5,000	$5,000	$5,000	$5,000	$30,000
	Districtwide	District staff	$180,000	$180,000	$180,000	$180,000	$1,080,000
	Districtwide	AED supplies (batteries and pads)	$6,000	$6,000	$6,000	$6,000	$36,000

Long Term Facilities Maintenance Proposed 10 Year Plan

			2016-2017	2017-2018	2018-2019	2019-2020	2020-2026
		Grand Total	**$7,894,500**	**$7,331,500**	**$8,039,500**	**$8,060,000**	**$45,953,000**
Environmental Health and Safety Management (continued)							
	Districtwide	ERTK training and MSDS online program	$6,000	$6,000	$6,000	$6,000	$36,000
	Districtwide	BBP employee vaccinations	$2,000	$2,000	$2,000	$2,000	$12,000
	Districtwide	Hearing conservation audiometric testing services	$2,000	$2,000	$2,000	$2,000	$12,000
	Districtwide	Annual health and safety training	$2,300	$2,300	$2,300	$2,300	$13,800
	Districtwide	Health and Safety management assistance - Metro ECSU	$3,500	$3,500	$3,500	$3,500	$21,000
	Districtwide	CAFM annual agreement for software for emergency preparedness mapping	$5,000	$5,000	$5,000	$5,000	$30,000
	Districtwide	IAQ testing in grounds shop	$2,000	$2,000	$2,000	$2,000	$12,000
	High Schools (4)	Science lab safety management	$3,000	$3,000	$3,000	$3,000	$18,000
	Middle Schools (6)	Science lab safety management	$3,000	$3,000	$3,000	$3,000	$18,000
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	$1,050,000
Fire Safety							
	Districtwide	Fire alarm system annual inspections	$50,000	$50,000	$50,000	$50,000	$300,000
	Districtwide	Fire Alram Monitoring 38 facilities	$30,000	$30,000	$30,000	$30,000	$180,000
	Districtwide	Fire and life safety exit light and emergency light maintenance and replacement	$30,000	$30,000	$30,000	$30,000	$180,000
	Districtwide	State Fire Marshal Inspection of 1/3 of	$25,000	$25,000	$25,000	$25,000	$150,000
	Districtwide	Sprinkler and kitchen supression system	$20,000	$20,000	$20,000	$20,000	$120,000
	Districtwide	Replace 28 AED's	$40,000	$40,000	$40,000	$40,000	$240,000
	Districtwide	Fire extinguisher inspections 38 buildings	$10,000	$10,000	$10,000	$10,000	$60,000
	Eastview High	Replace fire alarm system	$215,000				
	Dakota Ridge	Replace fire alarm system		$75,000			
	ATP				$75,000		
	Red Pine Elementary					$150,000	

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DATE: 9/28/16

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 Transporation Facilitity	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/Creat 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
			$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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DATE: 9/26/16

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		

APPENDIX E – ASBO Meritorious Budget Award for Fiscal Year 2015-2016

ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

INDEPENDENT SCHOOL DISTRICT NO. 196 ROSEMOUNT-APPLE VALLEY-EAGAN PUBLIC SCHOOLS

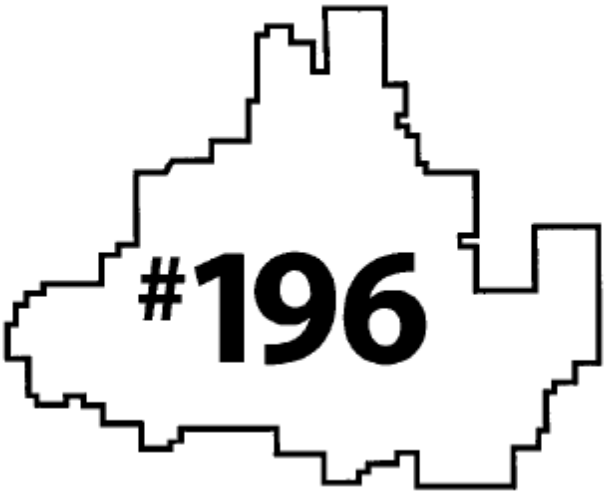
For excellence in the preparation and issuance of its budget
for the Fiscal Year 2015-2016.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.

MERITORIOUS BUDGET AWARD

Mark C. Pepera, MBA, RSBO, SFO
President

John D. Musso, CAE, RSBA
Executive Director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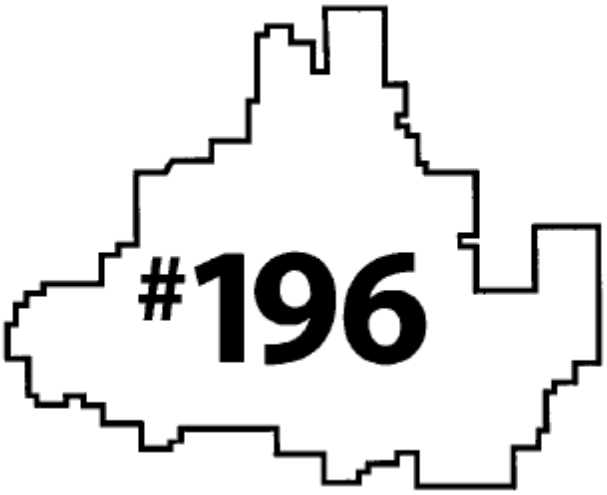
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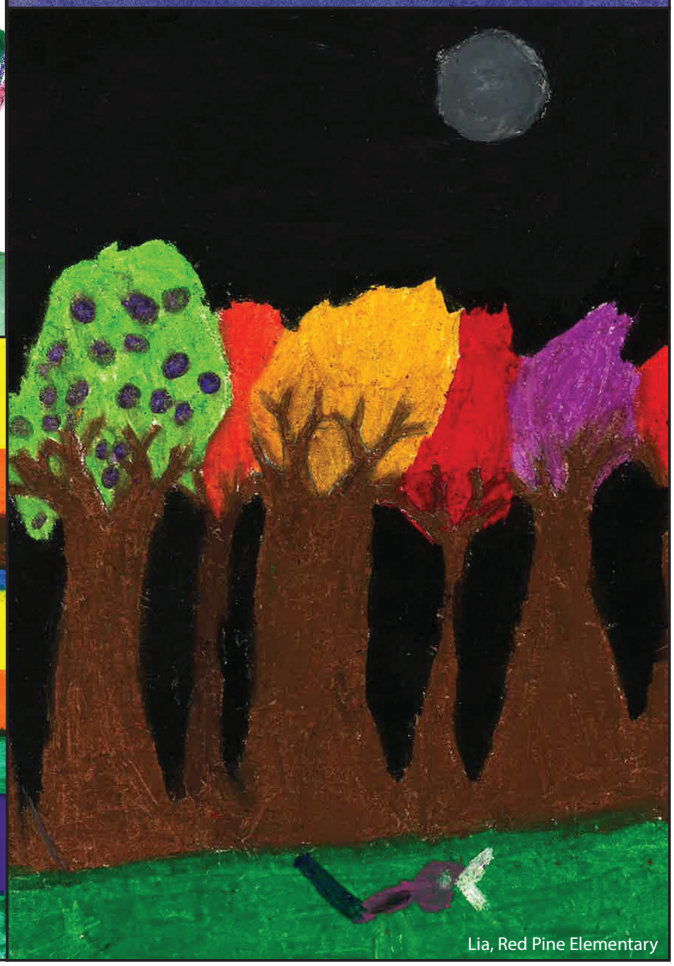
Olivia, Red Pine Elementary

Emily, Westview Elementary

Izzy, Westview Elementary

Hanad, Westview Elementary



Lia, Red Pine Elementary

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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