

SHAKOPEE PUBLIC SCHOOLS



SCHOOL BOARD AGENDA





Shakopee Public Schools
Board Business Meeting
Shakopee Public Schools District Office Board
Room, 1200 Town Square, Shakopee, MN
55379

June 13, 2016

6:00 PM

1. 5:00PM - Groundbreaking at Shakopee High School
2. 6:00PM - CALL TO ORDER AND ROLL CALL - CHAIR BOWERMAN.
3. WE ARE SHAKOPEE SCHOOLS - GOOD NEWS ITEMS.
4. RECOGNITION OF VISITORS TO BOARD MEETING.
5. CONSIDERATION OF AGENDA AS PRESENTED AND ADDITIONS.
6. CONSENT ITEMS
 6. 1. Personnel Items

6.1.1 Acceptance of Retirement

Last Name, First Name, Position, Location, Effective Date

Ullrich, Jean, Program Support Assistant, Eagle Creek Elementary School,
6/09/2016

Recommended Action

Accept the retirement as presented.

6.1.2 Acceptance of Resignations

Last Name, First Name, Position, Location, Effective Date

Anderson, Becky, Site Volunteer Coordinator, Sun Path Elementary School,
6/09/2016

Blodgett, Michelle, Teacher, FACS, East Junior High School, 6/10/2016

Boyle, Nora, Program Support Assistant, Jackson Elementary School, 6/09/2016

Clare, Charm, Program Support Assistant, Central Family Center, 5/25/2016

Downie, Jay, Program Support Assistant, West Junior High School, 6/09/2016

Evasco, Bristol, Program Support Assistant, Jackson Elementary School, 6/09/2016

Hartje, Darren, Program Support Assistant, Pearson 6th Grade center, 5/27/2016

Ketelsen, Kirsten, School Psychologist, Jackson Elementary School, 6/10/2016

King, Holly, Program Support Assistant, East Junior High School, 6/09/2016

Kubler, Jayne, Site Volunteer Coordinator, Eagle Creek Elementary School,
6/09/2016

Madsen, Rachel, Teacher, Science, East Junior High School, 6/10/2016
Nelson, Katherine, Teacher, Preschool, Central Family Center, 6/10/2016
Peterson, Jennifer, School Social Worker, West Junior High School, 6/10/2016
Scharmer, Lucas, Teacher, Science, Tokata Learning Center, 6/10/2016
Stalberger, Sheila, Dean, High School, 6/14/2016
Swanson, Lisa, Office Assistant, Eagle Creek Elementary School, 6/30/2016
Thomas, Matthew, Communications Supervisor, Districtwide, 6/30/2016
Tran, Amanda, AVID tutor, Districtwide, 6/09/2016

Recommended Action

Accept the resignations as presented.

6.1.3 Approval of Certified Contracts

Last Name, First Name, Position, Location, Grade, Step, FTE, Effective, Salary
Annual
Bauer, Wendy, Teacher, Special Services, High School, MA, 3, .50, 8/08/2016,
\$23,631.50 (prorated)
Brubaker, Lydia, Teacher, ELL, Eagle Creek Elementary School, BA, 3, 1,
8/08/2016, \$39,440.00
Chapman, Alyssa, Teacher, Special Services, East Junior High School, MA, 4, 1,
8/15/2016, \$48,603.00
Delarwelle, Kristi, Teacher, Physical Therapist, District Wide, MA, 17, 1,
8/08/2016, \$67,025.00
Evasco, Bristol, Teacher, Special Services, Jackson Elementary School, BA, 3, 1,
8/08/2016, \$39,440.00
Fundermann, Jessica, Teacher, FACS, East Junior High/ High School, BA, 4, 1,
8/08/2016, \$40,556.00
Gerhart, Kari, Teacher, Digital Learning Coach, District Wide, MA + 30, 11, 1,
8/08/2016, \$65,739.00
Hames, Amelia, Teacher, Special Services, High School, BA, 3, 1, 8/08/2016,
\$39,440.00
Hinsz, Lisa, Teacher, Science, High School, MA + 10, 19, 1, 8/08/2016, 71,044.00
Hughes, Kelly, School Psychologist, Eagle Creek/Red Oak Elementary School,
MA+30, 3, 1, 8/08/2016, \$53,132.00
Kambietz, Julianne, Teacher, Stepping Stones/PACE, Central Family Center, BA, 3,
1, 8/08/2016, \$24.37/hr
Kathan, Megan, Teacher, Special Services, Pearson 6th Grade Center, BA, 3, 1,
8/08/2016, \$39,440.00
Kopseng, Alison, Teacher, Art, High School, MA, 3, .70, 8/08/2016, \$33,084.00
(prorated)
Lindmeyer, Jodi, Teacher, Special Services, Central Family Center, BA, 12, 1,
8/08/2016, \$52,426.00
Mason, Sydney, Teacher, ELL, Pearson 6th Grade Center, BA, 3, 1, 8/08/2016,
\$39,440.00
Moldenhauer, Nathan, Teacher, ELL, Eagle Creek Elementary School, BA, 3, 1,

8/08/2016, \$39,440.00

Nasiatka, Thomas, Teacher, Band/Music, Pearson 6th Grade Center, MA + 20, 8, 1, 8/08/2016, \$58,417.00

Raffelson, Amy, Teacher, Special Services, District Wide, MA, 10, 1, 8/08/2016, \$57,203.00

Ryan, Marie, Teacher, Special Services, West Junior High School, MA, 8, 1, 8/08/2016, \$53,950.00

Stock, Jonathan, Teacher, Literature, Tokata learning Center, MA, 6, 1, 8/08/2016, \$51,280.00

Recommended Action

Approve certified contracts as presented.

6.1.4 Approval of Long Term Substitute Contracts

Name LTS, Replacing, Position, Location, Approx. Dates, Grade/Step, Approx. Days, FTE, Salary

Hoffman, Jessica, Siwek, Erin, Teacher, Grade 5, Sun Path Elementary School, 5/09/2016 through approx. 6/10/2016, BA Step 3, 24, 1.0, \$206.88/day

Thomford, Laura, Ohmann, Heather, Teacher, Grade 1, Eagle Creek Elementary School, 5/16/2016 through approx. 6/10/2016, BA Step 3, 18, 1.0, \$206.88/day

Vassar-Kuss, Kimberly, Schanen, Shelly, Teacher, Kindergarten, Red Oak Elementary School, 4/11/2016 through approx. 6/10/2016, BA+ 30 Step 4, 45, 1.0, \$244.38/day

Recommended Action

Approve long term substitute contracts as presented.

6.1.5 Approval of Co-Curricular Assignments

Last Name, First Name, Position

Adams, Chris, Head Coach Girls Soccer

Honetschlager, Victoria, Head Coach Swim/Dive

Johnson, Zoe, Assistant Coach Diving

Recommended Action

Approve the co-curricular assignments as presented.

6.1.6 Request for Unpaid Childcare Leave of Absence

Nora Wojciechowski, English Teacher at the High School, is requesting an unpaid childcare leave of absence starting 8/15/2016 through 1/13/2017.

Recommended Action

Approve the unpaid leave of absence as presented.

6.1.7 Request for Unpaid Childcare Leave of Absence

Megan Shaughnessy, Grade 2 Teacher at Jackson Elementary School, is requesting an unpaid childcare leave of absence for the entire 2016-17 school year.

Recommended Action

Approve the unpaid leave of absence as presented.

6.1.8 Request for Unpaid Childcare Leave of Absence

Heather Hendrickson, Grade 3 Teacher at Sweeney Elementary School, is requesting an unpaid childcare leave of absence for the 2016-17 school year following her FMLA leave which will start on 9/1/2016.

Recommended Action

Approve the unpaid leave of absence as presented.

6.1.9 Request for Unpaid Leave of Absence

Kimberly Dueffert, Grade 4 Teacher at Jackson Elementary School, is requesting an unpaid leave of absence for the 2016-17 school year. Kimberly has been given the opportunity to extend and increase her skills as an ENVoY coach and trainer.

Recommended Action

Approve the unpaid leave of absence as presented.

6. 1. 1. Personnel Items Continued

6.1.10 Approval of Tenure

The following employees are being recommended for tenure.

Last Name, First name, Subject Area, FTE, Current Building

Adams, Christopher, Teacher, Social Studies, 1.0, West Junior High School

Arterbury, Debra, Speech/Language Pathologist, 1.0, Central Family Center

Burgess, Melissa, Teacher, Kindergarten, 1.0, Sweeney Elementary School

Cordes, Beth, Teacher, Guidance Counselor, 1.0, High School

DeMars, Stephanie, Teacher, Special Services, 1.0, High School

Drangstveit, Nicole, Teacher, Guidance Counselor, 1.0, High School

Erdman, Matthew, Teacher, Science Earth, 1.0, West Junior High School

Ewing, Diane, Teacher, Business Education, 1.0, High School

Fredd, Brian, Teacher, Math, 1.0, East Junior High School

From, Lori, Teacher, Kindergarten, 1.0, Eagle Creek Elementary School

Gehlhoff, Angela, Teacher, Kindergarten, 1.0, Jackson Elementary School

Gill, Allison, Teacher, Special Services, 1.0, Central Family Center

Haugen, Amy, Teacher, ESL, 1.0, Red Oak Elementary School

Heisler, Allison, Teacher, Grade 5, 1.0, Eagle Creek Elementary School

Henke, Megan, Teacher, Special Services, 1.0, Jackson Elementary School

Holforthy, Joy, Teacher, Special Services, 1.0, High School

Iverson, Matthew, Teacher, Physical Education, 1.0, High School

Jackson, James, Teacher, Physical Education, .50, High School

Jewison, Cory, Teacher, Kindergarten, 1.0, Red Oak Elementary School

Juarez Bailon, Maria, School Nurse, 1.0, Central Family Center

Kaspar, Jessica, Teacher, Social Studies, 1.0, High School

Kochenash, Chelsea, Teacher, Grade 4, 1.0, Red Oak Elementary School

Krominga, Ryan, Teaching & Learning Coordinator, 1.0, District Office

Krzyzek, Kelly, Teacher, Grade 2, 1.0, Sun Path Elementary School

Kuepker, Jill, Teacher, Special Services, 1.0, High School
 LaRue, Kelsey, Teacher, Guidance Counselor, 1.0, East Junior High School
 Lissick, Jaclyn, Teacher, Physical Education, 1.0, West Junior High School
 Lusignan, Christine, Teacher, Special Services, 1.0, Red Oak Elementary School
 Lyons, Christopher, Teacher, Technology Education, 1.0, West Junior High School
 Mainhardt, Robert, Teacher, Technology Education, 1.0, High School
 McCauley, Shauna, Teacher, Grade 4, 1.0, Sun Path Elementary School
 McNally, Brendan, Teacher, Math, 1.0, High School
 O'Connell, Tina, Teacher, Social Studies, 1.0, Pearson 6th Grade Center
 Ohmann, Heather, Teacher, Grade 1, 1.0, Eagle Creek Elementary School
 Page, Jennifer, Teacher, Grade 1, 1.0, Sun Path Elementary School
 Rau, Jonathan, Teacher, Technology Education, 1.0, High School
 Reishus, Sandra, Teacher, Media Specialist, 1.0, High School
 Rodriguez, Juan, Teacher, ESL, 1.0, High School
 Rothstein, Jennifer, Teacher, Special Services, 1.0, Jackson Elementary School
 Ruter, Chad, School Psychologist, 1.0, West Junior High School
 Schad, Dane, Teacher, Social Studies, 1.0, East Junior High School
 Schultz, Heather, Teacher, Math Grade 7, 1.0, East Junior High School
 Schultz, Jackie, Teacher, Special Services, 1.0, Sun Path Elementary School
 Sorensen, Jennifer, School Nurse, 1.0, Central Family Center
 Swenson, Jenelle, Teacher, Special Services, 1.0, High School
 Thoen, Alexandra, Teacher, Grade 2, 1.0, Eagle Creek Elementary School
 Thompson, Brian, Teacher, Special Services, 1.0, East Junior High School
 Viereck, Kelly, Teacher, Kindergarten, 1.0, Sweeney Elementary School
 Wallert, Jill, Teacher, Special Services, 1.0, Sweeney Elementary School
 Wermerskirchen, Kaitlin, Teacher, Kindergarten, 1.0, Jackson Elementary School
 Williams, Naomi, Teacher, English Grade 8, 1.0, West Junior High School

Recommended Action

Approve the tenure recommendations as presented.

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| 6. 2. Approval of minutes of the Board Business Meeting held May 9, 2016. | 10 |
| 6. 3. Consideration of bills and authorization to pay same. | |
| 6. 4. Approval of wires report. | 14 |
| 6. 5. Approval of 2016-17 Minnesota State High School League Membership | 15 |
| Approve the resolution as presented. | |
| 6. 6. Approval of Apple Lease | 19 |
| Approve the resolution approving an authorizing the execution of schedule No. PUB15851 to the governmental lease purchase master agreement dated May 15, 2014, and supplements thereto and related documents and certificates as | |

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| presented. | |
| 6. 7. Annual School District Population Estimate Resolution Approve the Annual School District Population Estimate Resolution as presented. | 21 |
| 7. OLD BUSINESS DISCUSSION ITEMS | |
| 7. 1. Construction Update School Board Chair Reggie Bowerman and Assistant Superintendent John Bezek will provide a construction update. Presenter: School Board Chair Reggie Bowerman and Assistant Superintendent John Bezek Time: 5 minutes | 23 |
| 8. OLD BUSINESS ACTION ITEMS | |
| 8. 1. Human Resource Update Director of Human Resources Scott Hare will provide an update for the Board on the revisions for the terms and conditions of employment for supervisors, managers and/or other unaffiliated employees. Recommended Action Approve the revisions for the terms and conditions of employment for supervisors, managers and/or other unaffiliated employees as presented. Presenter: Director of Human Resources Scott Hare Time: 10 minutes | 25 |
| 8. 2. Approval of 2016-17 Budget Director of Finance Mike Burlager will present the 2nd Reading of the 2016-17 Budget for board approval. Recommended Action Approve the 2016-17 Budget as presented. Presenter: Director of Finance Mike Burlager Time: 10 minutes | 31 |
| 8. 3. Long-Term Maintenance Revenue for Southwest Metro Intermediate 288 Director of Finance Mike Burlager will present a resolution from the Southwest Metro Intermediate 288 regarding long-term maintenance revenue. Recommended Action Approve the resolution approving SW Metro Intermediate School District 288's long-term maintenance program budget and authoring the inclusion of a proportionate share of those projects in the district's application for long-term facility maintenance revenue as presented. Presenter: Director of Finance Mike Burlager Time: 5 minutes | 105 |
| 8. 4. Approval of 2nd Reading of Series 700 Policies Assistant Superintendent John Bezek will present the Series 700 Policies for final approval. | 111 |

2nd Reading for the following with recommended changes:

701 Establishment and Adoption of School District Budget

701.1 Modification of School District Budget

702 Accounting

703 Annual Audit

704 Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System

705 Investments

706 Acceptance of Gifts

707 Transportation of Public School Students

708 Transportation of Nonpublic School Students

709 Student Transportation Safety Policy

710 Extracurricular Transportation

711 Video Recording on School Buses

712 Video Surveillance Other Than on Buses

713 Student Activity Accounting

720 Vending Machines

2nd Reading to remove the following:

702.1 Expenditure Reimbursement

702.2 Miscellaneous Finance Procedures

707.1 School Attendance Areas

Update Policy Name:

Change name of Policy 714 from Information-Record Retention and Backup Policy to Policy 714 Fund Balances

Recommended Action

Approve Series 700 policies as presented.

Presenter: Assistant Superintendent John Bezek

Time: 5 minutes

8. 5. Approval of The Academies of Shakopee Logos 113

Communications Specialist Denise Doran will present the logos for The Academies of Shakopee for final review and approval.

Recommended Action

Approve The Academies of Shakopee logos as presented.

Presenter: Communications Specialist Denise Doran

Time: 10 minutes

9. NEW BUSINESS DISCUSSION ITEMS

10. NEW BUSINESS ACTION ITEMS

11. OTHER

12. COMMITTEE REPORTS

13. UPCOMING MEETINGS AND IMPORTANT DATES

June 13, 2016 Master Plan for the Academies of Shakopee Writing Day
with Ford Next Generation Learning

June 14, 2016 Master Plan for the Academies of Shakopee Writing Day
with Ford Next Generation Learning

June 16, 2016 Elementary Core Planning Group 4:00PM

June 22, 2016 The Academies of Shakopee Ford NGL Steering Committee Mtg. 5:30PM

June 27, 2016 School Board Retreat 5:00PM

July 11, 2016 Board Business Meeting 6:00PM

July 13, 2016 Master Plan for the Academies of Shakopee Writing Day
with Ford Next Generation Learning

July 14, 2016 Master Plan for the Academies of Shakopee Writing Day
with Ford Next Generation Learning

July 20, 2016 ` Board Oversight Committee (BOC) Meeting 5:00PM
a quorum of the Board may be present

July 25, 2016 Board Business Meeting 6:00PM

14. ADJOURNMENT

Minutes of School Board Business Meeting

School Board Shakopee Public Schools

A School Board Business Meeting of the School Board of Shakopee Public Schools was held Monday, May 9, 2016, beginning at 6:00 PM in the Shakopee Public Schools District Office Board Room, 1200 Town Square, Shakopee, MN 55379.

1. CALL TO ORDER AND ROLL CALL - CHAIR BOWERMAN.

PRESENT: Hallett, McKeand, Pass, Romansky, Swanson, Tucker and Bowerman

ABSENT:

2. WE ARE SHAKOPEE SCHOOLS - GOOD NEWS ITEMS.

3. RECOGNITION OF VISITORS TO BOARD MEETING.

4. CONSIDERATION OF AGENDA AS PRESENTED AND ADDITIONS.

Romansky/McKeand moved to approve the agenda with the additions to 5.1.4 Approval of Non-Certified Contracts as presented; motion passed unanimously.

5. CONSENT ITEMS

Tucker/Swanson moved to approve the consent agenda as presented; motion passed unanimously.

5. 1. Personnel Items

5.1.1 Acceptance of Retirements

Last Name, First Name, Position, Location, Effective Date

Anderson, Barbara, Program Support Assistant, Central Family Center, 5/12/2016

Kuhlman, Barbara, Teacher, English, West Junior High School, 6/10/2016

Recommended Action

Accepted the retirements and thanked them for their service to the district as presented.

5.1.2 Acceptance of Resignations

Last Name, First Name, Position, Location, Effective Date

Ham, Susan, Teacher, Special Services, West Junior High School, 6/10/2016

Meckler, Janna, Teacher, Music, Pearson 6th Grade Center, 6/10/2016

See, James, Head Girls Soccer Coach, District Wide, 4/25/2016

Sheldon, Naomi, Physical Therapist, District Wide, 6/10/2016

Recommended Action

Accepted the resignations and thanked them for their service to the district as presented.

5.1.3 Approval of Certified Contracts for the 2016-17 School Year

Last Name, First Name, Position, Location, Grade, Step, FTE, Effective, Salary Annual

Miller, Monica, TOSA - Instructional Coach, Sun Path Elementary School, BA + 30, 8, 1..0, 7/1/2016, \$51,722.00, replacement

Norell, Emily, FACS Teacher, West Jr. High, BA, Step 8, 1.0, 7/1/2016, \$39,440, replacement

Recommended Action

Approved certified contracts for the 2016-17 School Year as presented.

5.1.4 Approval of Non-Certified Contracts

Last Name, First Name, Position, Location, Salary, Effective

Ball, Patricia, Food Service Worker, High School, \$11.81/hr, 4/18/2016

Mehroff, Lindsay, Program Support Assistant, Sweeney Elementary School,
\$14.57/hr, 5/02/2016

Worms, Angela, Program Support Assistant, Eagle Creek Elementary School, \$14.02/hr,
4/25/2016

Recommended Action

Approved non-certified contracts as presented.

5.1.5 Approval of Long Term Substitute Contract

Name LTS, Replacing, Position, Location, Approx. Dates, Grade/Step, Approx. Days, FTE,
Salary

Leroux, Karen, Strunk, Elizabeth, Teacher, Grade 3, Sweeney Elementary School, 4/11/2016
through Approx. 6/10/2016, MA+30 Step 8, 46, 1.0, \$310.38/day

Recommended Action

Approved long term substitute contract as presented.

5.1.6 Approval of Co-Curricular Assignment

Last Name, First Name, Position

Schild-Mueller, Thomas, Volunteer Boys Lacrosse Coach

Recommended Actions

Approved the co-curricular assignment as presented.

5. 2. Approved the minutes of the Board Business Meeting and Board Learning Session on April 25, 2016 and Board Business Meeting held on April 27, 2016.

5. 3. Approved the bills and authorized to pay same.

5. 4. Approved the wires report.

5. 5. Board Meeting Date Changes

Recommended Action

Changed the meeting scheduled for June 27, 2016 from a Board Learning Session to a School Board Retreat and subsequently canceled the July 25, 2016 School Board Retreat as presented.

6. OLD BUSINESS DISCUSSION ITEMS

6. 1. 1st Reading of the Series 700 Policies

Assistant Superintendent John Bezek presented School District Series 700 Policies for 1st Reading.

1st Reading for the following with recommended changes:

701 Establishment and Adoption of School District Budget

701.1 Modification of School District Budget

702 Accounting

- 703 Annual Audit
- 704 Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System
- 705 Investments
- 706 Acceptance of Gifts
- 707 Transportation of Public School Students
- 708 Transportation of Nonpublic School Students
- 709 Student Transportation Safety Policy
- 710 Extracurricular Transportation
- 711 Video Recording on School Buses
- 712 Video Surveillance Other Than on Buses
- 713 Student Activity Accounting
- 720 Vending Machines

1st Reading to remove the following:

- 702.1 Expenditure Reimbursement
- 702.2 Miscellaneous Finance Procedures
- 707.1 School Attendance Areas

Update Policy Name:

Change name of Policy 714 from Information-Record Retention and Backup Policy to Policy 714 Fund Balances

6. 2. Late Start Schedule for Professional Development

The discussion from the Learning Session regarding adding a Late Start Schedule continued. An updated recommendation was presented for further discussion and review. This item is to be brought back during a September Board Meeting.

7. OLD BUSINESS ACTION ITEMS

7. 1. Approval of 2016-17 Preliminary Budget

Director of Finance Mike Burlager presented the 2016-17 Preliminary Budget for Board review and approval.

Recommended Action

McKeand/Pass moved to approve the 2016-17 Preliminary Budget as presented; motion passed unanimously.

8. NEW BUSINESS DISCUSSION ITEMS

9. NEW BUSINESS ACTION ITEMS

10. OTHER

11. COMMITTEE REPORTS

12. UPCOMING MEETINGS AND IMPORTANT DATES

| | | |
|--------------|---|--------|
| May 12, 2016 | Elementary Core Planning Group | 4:15PM |
| May 18, 2016 | Ford Next Generation Learning Steering Committee Meeting | 6:00PM |
| | District Office Board Room | |
| June 3, 2016 | Annual Recognition & Retirement Celebration beginning at 3:30PM | |
| | Canterbury Park | |

| | | |
|---------------|---|--------|
| June 11, 2016 | Class of 2016 Commencement held at Grace Church, Eden Prairie | 6:00PM |
| June 13, 2016 | Board Business Meeting | 6:00PM |
| June 13, 2016 | Master Plan for the Academies of Shakopee Writing Day with Ford Next Generation Learning | |
| June 27, 2016 | Board Retreat | 5:00PM |
| June 14, 2016 | Master Plan for the Academies of Shakopee Writing Day with Ford Next Generation Learning | |
| June 16, 2016 | Elementary Core Planning Group | 4:00PM |
| July 11, 2016 | Board Business Meeting | 6:00PM |
| July 13, 2016 | Master Plan for the Academies of Shakopee Writing Day with Ford Next Generation Learning | |
| July 14, 2016 | Master Plan for the Academies of Shakopee Writing Day with Ford Next Generation Learning | |

13. ADJOURNMENT

At 6:42PM, McKeand/Pass moved to adjourn as presented; motion passed unanimously.

May 2016 Wires

Wires In

| | | |
|--------------------------------|------------------|-------------------------|
| May 26 16 County Check | \$ 7,812,005.00 | |
| May 16 16 State Check | 3,667,825.61 | |
| May 28 16 State Check | 3,141,390.32 | |
| Multiple May 16 State Checks | 182,706.45 | |
| MSDLAF Int May 16 | 2,503.40 | |
| Bldg bond Int May 16 | (33,161.56) | |
| May 2016 Interest Health Trust | 4.52 | |
| May 2016 Interest Dental Trust | 0.16 | |
| PFM OPEB Int May 16 | <u>12,494.41</u> | |
| Total Wires In | | \$ 14,785,768.31 |

Wires Out

| | | |
|--------------------------|----------------|---------------------|
| May 6 16 Board | \$ 100,000 | |
| May 2 16 Taxes | 1,100,000 | |
| May 4 16 Board | 225,000 | |
| May 9 16 Board | 340,000 | |
| May 12 16 Payroll | 1,400,000 | |
| May 13 16 Board Checks | 85,000 | |
| May 16 16 Taxes | 1,100,000 | |
| May 18 16 Board | 150,000 | |
| May 24 16 Board | 175,000 | |
| May 26 16 Payroll | 1,400,000 | |
| May 27 16 Board Checks | 300,000 | |
| May 31 16 Taxes | 1,100,000 | |
| May Health Trust | 845,000 | |
| May Dental Trust | 79,000 | |
| May 16 Bldg Expense 2004 | 485,000 | |
| May 16 Bldg Expense 2016 | <u>500,000</u> | |
| Total Wires Out | | \$ 9,384,000 |

Net May 2016 \$ 5,401,768.31



Education and Leadership for a Lifetime

2100 Freeway Boulevard, Brooklyn Center, Minnesota 55430-1735 | (763) 560-2262, FAX (763) 569-0499 | www.mshsl.org

April 2016

Dear Superintendent:

Minnesota Statutes, Section 128C.01, requires individual school boards to authorize membership in the Minnesota State High School League. The Resolution for Membership (Resolution) affirms (1) that your school board delegates the control, supervision and regulation of League-sponsored athletic and fine arts activities to the Minnesota State High School League; (2) that your school board adopts the MSHSL Constitution, Bylaws and Rules and Regulations; and, (3) that the administration and responsibility for supervising your registered activities is assigned to your official school representative(s).

Section 208.00 of the MSHSL Constitution found in the Official Handbook and online at mshsl.org provides that each member school shall identify a **Designated School Representative** and **Designated School Board Member**. In addition, each school must identify individuals to represent boys' sports, girls' sports, speech and music; schools are also urged to form a **Local Advisory Committee** to address MSHSL matters. Page 2 of the Resolution provides language from the Constitution and space for your school to identify those persons who will represent your school.

Please return one copy of pages 1 and 2 of the 2016-2017 Resolution for Membership for each high school to the Minnesota State High School League and retain one copy of each for your school files. The deadline for returning the Resolution Form(s) is as soon as possible but not later than September 1, 2016. If your Designated School Board Member, Designated School Representative, Activity Representatives or Mailing Representative has changed from the previous year, please have your school's activity director make the change on your school's page on the MSHSL website database. If the Resolution is not received by the above date, a \$250 late fee will be assessed. No school is eligible to compete in regular or post-season tournaments unless the completed Resolution is on file in the League office.

A billing for services, rule books, and other supplies ordered for your school will be mailed in mid-August as has been the accepted procedure in the past and will be based on the supplies ordered and submitted to the League regarding the activities your school has agreed to sponsor during the 2016-2017 school year.

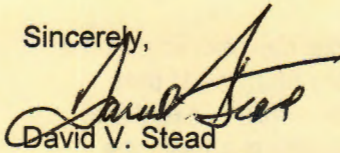
Please be reminded of the following:

1. August 1 begins the MSHSL fiscal year and the Resolution for Membership for the 2016-2017 school year must be approved by your local school board.
2. **September 1, 2016 is the due date for return of the Resolution Form.** A late fee will be assessed if the Resolution is not returned by that date; **your students WILL NOT BE COVERED** by the catastrophic insurance plan; your school district must assume that responsibility; and your students will not be allowed to participate in League-sponsored events.
3. **The Resolution must be completed in full**, including viewing of the *WHY WE PLAY* training video and a review of the Code of Conduct Statement. Signatures of the superintendent and clerk/secretary of the school board affirm such compliance.

I suggest that you place this Resolution on your agenda as soon as possible but certainly not later than your June or July board meeting, in order to avoid last-minute efforts late in the summer which may create problems for your board and administrative staff to meet the September 1, 2016 deadline.

Membership in the Minnesota State High School League will provide your students with rewarding benefits as they participate in the education-based athletic and fine arts activities sponsored by your school. The League staff looks forward to an on-going partnership with your school, your school personnel, and the students in your school community.

Sincerely,



David V. Stead
Executive Director

Enclosure

**2016-2017 RESOLUTION FOR MEMBERSHIP
IN THE MINNESOTA STATE HIGH SCHOOL LEAGUE**

RESOLVED, that the Governing Board of School District Number _____, County of _____, State of Minnesota delegates the control, supervision and regulation of interscholastic athletic and fine arts events (referred to in MN Statutes, Section 128C.01) to the Minnesota State High School League, and so hereby certifies to the State Commissioner of Education as provided for by Minnesota Statutes.

FURTHER RESOLVED, that the high school(s) listed below (name all high schools in the district):

is/are authorized by this, the Governing Board of said school district or school to:

1. _____ Make new application for membership in the Minnesota State High School League; School Enrollment (9-12): _____
OR;
_____ Renew its membership in the Minnesota State High School League; and,
2. Participate in the approved interschool activities sponsored by said League and its various subdivisions.

FURTHER RESOLVED, that this Governing Board hereby adopts the Constitution, Bylaws, Rules and Regulations of said League and all amendments thereto as the same as are published in the latest edition of the League's *Official Handbook*, on file at the office of the school district or as appears on the League's website, as the minimum standards governing participation in said League-sponsored activities, and that the administration and responsibility for determining student eligibility and for the supervision of such activities are assigned to the official representatives identified by the Governing Board.

Signing the Resolution for Membership affirms that this Governing Board has reviewed the WHY WE PLAY training video which defines the purpose of education-based athletic and activity programs and will assist school communities in communicating a shared-common language as it relates to the value of these said programs.

Member schools must develop and publicize administrative procedures to address eligibility suspensions related to Code of Student Conduct violations for students participating in activity programs by member schools.

The above Resolution was adopted by the Governing Board of this school district and is recorded in the official minutes of said Board and hereby is certified to the State Commissioner of Education as provided for by law.

Signed: _____
Clerk/Secretary - Local Governing Board

Signed: _____
Superintendent or Head of School

Date: _____

Date: _____

District Office Address, City, Zip: _____

School Superintendent's Phone: _____

School Superintendent's Email: _____

**RETURN ONE COPY TO THE MSHSL NOT LATER THAN SEPTEMBER 1, 2016
Retain one copy for the school files.**

IN THE MINNESOTA STATE HIGH SCHOOL LEAGUE

The following is taken from the MSHSL Constitution:

208.00 LOCAL CONTROL

208.01 Designated School Representatives

At the beginning of the League's fiscal year, the governing board of each member school shall designate two (2) representatives who are authorized to vote for the member school at all district, region and section meetings and on mail ballots where member schools are called upon to vote, such as district meetings, region meetings, and mail ballots.

One of the designated representatives shall be a member of the school's governing board and the other shall be an administrator or full-time faculty member of the member school.

In school districts with multiple schools, the designated representative from the school district's governing body may represent more than one school and is entitled to one vote for each school they represent.

208.02 Designated Activity Representatives

At the beginning of the League's fiscal year, the governing board of each member school shall select individuals to represent its school in the following areas: (a) boys sports; (b) girls sports; (c) speech; and (d) music.

208.03 Local Advisory Committee

Each school is urged to form an advisory committee for League activities. Committee membership is not limited to but shall include a school board member, a student, a parent, and a faculty member, to advise the designated school representatives on all matters relating to the schools membership in the MSHSL.

Please complete and return this form with your school's 2016-2017 Resolution for Membership. If the school board is responsible for more than one (1) high school, please complete a form for EACH high school.

Name of School (Please Print)

VOTE ON BEHALF OF THE HIGH SCHOOL

Designated School Board Member
(Please Print)

Designated School Representative
(Please Print)

Email Address

Email Address

ACTIVITY REPRESENTATIVES

Boys' Sports
(Please Print)

Girls' Sports
(Please Print)

Speech
(Please Print)

Music
(Please Print)

*Mailing Representative (Please Print)

* The Mailing Representative is the person to whom all mailings from the League office will be sent. Schools usually name the activity director as the primary recipient of the mailings or email messages.

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF SCHEDULE NO. PUB15851 TO THE GOVERNMENTAL LEASE PURCHASE MASTER AGREEMENT DATED MAY 15, 2014, AND SUPPLEMENTS THERETO AND RELATED DOCUMENTS AND CERTIFICATES

BE IT RESOLVED by the School Board of Independent School District No. 720, (Shakopee), State of Minnesota, as follows:

1. The Schedule No. PUB15851, dated May 9, 2016, to Governmental Lease Purchase Master Agreement dated May 15, 2014 (the "Agreement" or the "Master Lease") and the Exhibits or Supplements thereto are hereby approved substantially in the form presented to this Board and on file in the office of the Clerk.

2. The Director of Finance of the District is hereby authorized to execute the Schedule and any Exhibits or Supplements thereto on behalf of the District, and to execute such other certificates and documents as may be necessary and appropriate to effectuate the transactions contemplated by the Agreement and said Schedule or Exhibits. The Agreement, the Schedule, the Exhibits or Supplements and the related documents may contain such necessary and appropriate variations, omissions and insertions as the Director of Finance shall determine to be necessary, and the execution thereof by the Director of Finance shall be conclusive evidence of such determination and its approval by the Board.

3. Lessee reasonably anticipates that it will issue tax-exempt obligations (not including "private activity bonds" as defined in Section 141 of the Internal Revenue Code of 1986, as amended) in an aggregate amount in excess of \$10 million during the calendar year in which the Lease commences. Thus, the Lease is not designated as a qualified tax-exempt obligation for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, relating to deductibility of interest by financial institutions.

The motion for the adoption of the foregoing resolution was duly seconded by Member _____ and upon roll call vote the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

**RESOLUTION TO DETERMINE 2016 POPULATION ESTIMATE FOR
INDEPENDENT SCHOOL DISTRICT NO. 720**

WHEREAS, Community Education funding is based upon specific district population, and,

WHEREAS, Independent School District No. 720 wishes to use its own estimates for a more accurate population count, and,

WHEREAS, Independent School District No. 720 obtains its population information from:

- *Reports on births from local and area medical centers;
- *Reports from Shakopee Public Utilities on changes of residents,
- *Reports from local media sources on births and deaths,
- *Census information received from early childhood programs,
- *Scott County,
- *City of Shakopee,
- *Metropolitan Regional Council,
- *U.S. Census Office,
- *State Demographers office, and

NOW THEREFORE BE IT RESOLVED, that the basic Community Education levy will be based on a 47,110 population count as determined by Independent School District No. 720.

Signed this 13^h day of June, 2016

Dr. Rod Thompson
Superintendent of Schools

Reggie Bowerman, Chair
Board of Education

Bob Greeley, Director
Community Education

Shakopee School District Growth History
 School District Population Statistics

| <u>Date</u> | <u>Population</u> | | |
|-------------|-------------------|-------|-----------------|
| June 1993 | 15,028 | | |
| June 1994 | 15,128 | +100 | .067% increase |
| June 1995 | 15,777 | +649 | 4.30% increase |
| June 1996 | 16,515 | +738 | 4.68% increase |
| June 1997 | 16,932 | +417 | 2.53% increase |
| June 1998 | 17,835 | +903 | 5.33% increase |
| June 1999 | 20,431 | +2596 | 14.55% increase |
| June 2000 | 23,618 | +3187 | 15.60% increase |
| June 2001 | 26,750 | +3132 | 13.26% increase |
| June 2002 | 30,043 | +3293 | 12.31% increase |
| June 2003 | 31,781 | +1738 | 5.78% increase |
| June 2004 | 33,525 | +1744 | 5.49% increase |
| June 2005 | 36,929 | +3404 | 10.15% increase |
| June 2006 | 39,311 | +2382 | 6.45% increase |
| June 2007 | 39,743 | +432 | 1.10% increase |
| June 2008 | 40,051 | +308 | 0.77% increase |
| June 2009 | 40,731 | +680 | 1.69% increase |
| June 2010 | 41,423 | +692 | 1.70% increase |
| June 2011 | 42,411 | +988 | 2.38% increase |
| June 2012 | 44,290 | +1879 | 4.43% increase |
| June 2013 | 44,711 | +421 | 0.95% increase |
| June 2014 | 44,941 | +230 | 0.51% increase |
| June 2015 | 46,376 | +1435 | 3.19% increase |
| June 2016 | 47,110 | +734 | 1.58% increase |

June 2015 Notes

- *City of Shakopee **40,254** population estimate 05/10/16
 (2016 numbers from Kyle Sobota, City of Shakopee)

- *Louisville Township **1,538** population estimate 05/10/16

- *Jackson Township **1,640** population estimate 05/10/16

- *Sand Creek Township **215** population estimate 05/10/16

- *City of Savage **2,435** population estimate 05/10/16

- *City of Prior Lake **1,028** population estimate 05/10/16

Construction Updates



The construction phase of the 2015 Bond Referendum is well on its way. Vaughan Field construction began early this summer and in the next few weeks, construction at the High School will begin as well. As construction continues, provided below are key points to be aware of.

Vaughan Field Timeline:

- August 12: Substantial completion of Vaughan
Currently: Field is being excavated and soil readied for turf. This will be complete end of June.
Press Box, team rooms, concessions stand, and bleacher work in progress.
- July 11: Base layer of asphalt for track will be laid
- Mid July: Turf will be installed
Scoreboard will also be installed
- August 8: Track surface topcoat will be applied
- September 9: Grand Opening Event at Vaughan Field

Vaughan Field updates can be found at <http://www.shakopee.k12.mn.us/Page/7504>

High School Site:

- June: Early site work to begin week after school lets out
- June 14: Bid documents for High School
- June 29: Bid documents walk through
- July 14: Bid Opening
- Anticipated start date: mid to late August

High School Expansion Project information can be found at <http://www.shakopee.k12.mn.us/Page/7401>

SECTION 00 11 13

ADVERTISEMENT FOR BIDS

**SHAKOPEE HIGH SCHOOL
ADDITIONS AND RENOVATIONS
100 17TH AVENUE WEST
SHAKOPEE, MINNESOTA**

Independent School District #720 will receive single prime sealed bids for the Shakopee High School Additions and Renovations Project (Base Bid, refer to 00 41 13) until 2:00 p.m. local time and single prime sealed bids for Shakopee High School Additions and Renovations (Alternates, refer to 00 41 14) until 3:00 p.m. local time on July 14, 2016 at the District Office, 1200 Shakopee Town Square, Shakopee, Minnesota, 55379. At 3:00 p.m. local time all bids (base bids and alternate bids) will be publicly opened and read aloud at the District Office. **Absolutely no bids will be accepted after 2:00 p.m. for the Base Bid and 3:00 p.m. for the Alternates.**

Bidding documents, including the Proposal Form, Drawings and Specifications, will be on file at the Offices of the Architect, Wold Architects and Engineers, 332 Minnesota Street, Suite W2000, Saint Paul, Minnesota 55101. (651) 227-7773; the Owner's Representative, ICS Consulting, Inc., 3890 Pheasant Ridge Drive NE, Suite #180, Blaine, Minnesota 55449, (763) 354-2670; at the Minnesota Builders Exchange; McGraw Hill Construction/Dodge Plan Center; Reed Construction; and from iSqFt Plan Room (St. Paul, MN).

A pre-bid meeting is schedule for June 29, 2016 at 10:00 AM at Shakopee High School (100 17th Avenue West Shakopee, Minnesota 55379). Attendance at this meeting is highly recommended. Park in the west lot and meet at the athletic entrance.

This project includes: 334,000 square foot of additions including classrooms, theater, gymnasiums, kitchen and related support spaces and miscellaneous renovation of significant portions of the existing building.

Bidding Documents are available for download to prospective bidders and subcontractors by contacting the Owner's Representative, ICS Consulting, Inc., 3890 Pheasant Ridge Drive NE, Suite #180, Blaine, Minnesota 55449, (763) 354-2670. Prospective Bidders and Subcontractors will be given instructions allowing them to download complete sets of the bidding documents. The downloads will be made available after June 14, 2016.

Make proposals on the bid forms supplied in the Project Manual. No oral, telegraphic or telephonic proposals or modifications will be considered. Submit with each bid a certified check or acceptable bidder's bond payable to Independent School District #720 in an amount equal to five percent (5%) of the total bid. By signing the bid forms the contractor acknowledges that they are in compliance with the Minnesota Responsible Contractor Compliance Law (Minnesota Statute 16C.285 Subd.3) The successful bidder will be required to furnish satisfactory Labor and Material Payment Bond, and Performance Bond.

Bids may not be withdrawn within sixty (60) days after the scheduled time of opening bids, without the consent of the Owner. The Owner reserves the right to accept any bid or to reject any or all bids, or parts of such bids, and waive informalities or irregularities in bidding.

The Owner requires a phased Substantial Completion of the project in accordance with the phasing plans located in the bidding documents. The last substantial completion date is on or before August 10, 2018.

Board of Education

INDEPENDENT SCHOOL DISTRICT #720

Shakopee Public Schools #720

**Personnel Human Resources Policy Providing Terms and Conditions of Employment between ISD 720-Shakopee Public Schools and Supervisors, Managers, and/or Other Unaffiliated Employees.
July 1, 2015 through June 30, 2017**

Purpose: This Human Resources policy outlines the general terms and conditions of employment for specialists, managers, and other unaffiliated employees designated below.

Basic Services: The employee shall: (1) faithfully perform the services prescribed by the School Board and the Superintendent, or his/her designee whether or not such services are specifically in the general job description; and (2) abide by the rules, regulations and policies as established by the School Board and the State Board of Education, and any additions or amendments.

Unaffiliated/Supervisor Employees. For purposes of this policy, individuals holding any of the following positions are deemed to be “supervisors, specialists, managers or unaffiliated employees”:

| | | Position | Days | Salary Range | |
|----------------|--|---|------|--------------|-----------|
| | | | | Minimum | Maximum |
| Tier I | | | | | |
| A | | Lead Supervisor of Special Services | 260 | \$100,000 | \$110,000 |
| | | Lead Supervisor of Communication | 260 | | |
| | | Lead Supervisor of Excellence with Equity | 260 | | |
| B | | Supervisor of Special Services | 220 | \$85,000 | \$95,000 |
| | | Supervisor of Teaching and Learning | 220 | | |
| C | | Manager of Building and Grounds | 260 | \$75,000 | \$85,000 |
| | | Manager of Food Service | 260 | | |
| | | Manager of Technology | 260 | | |
| Tier II | | | | | |
| A | | Information Systems Specialist | 260 | \$65,000 | \$80,000 |
| | | Systems Administrators | 260 | | |
| | | Technology Support | 260 | | |
| B | | Accountant | 260 | \$60,000 | \$70,000 |
| | | Exec. Asst. to the Superintendent & School Board | 260 | | |
| | | Communication Specialist | 220 | | |
| | | Integration Specialist Excellence with Equity Specialist | 220 | | |

Tier III

| | | | | |
|---|--|-----|----------|----------|
| A | Community Education Program Coordinators | 260 | \$50,000 | \$60,000 |
| | Human Resource Generalist | | | |
| | Assistant Activities Director | 260 | | |
| B | Accounting Specialist | 260 | \$45,000 | \$55,000 |
| | AVID Coordinator | 240 | 220 | |
| | Secretary to Asst. Superintendent | | | |
| | and Communication Supervisor | 260 | | |

Salary Advancement: In the second year, advancement within the salary range will be based on performance measures relating to job performance and leadership.

Salary Advancement Amounts Awarded for Performance Levels:

- Exemplary Performance: \$2%
- Effective Performance: \$1%
- Needs Development: \$0

Notice of Assignment: The District will give each employee an annual notice of assignment containing additional information about the employee’s position with an explanation of salary and benefits.

A. Basic Duties: The employee shall be responsible for all of the duties as described in the position description as well as any other duties assigned by the Superintendent or his/her designee. By July 1 of each year of the two year term, the employees on a 240 or less day assignment will develop a calendar showing their duty and non-duty days and have it approved by their direct supervisor.

B. Overtime: Hours worked over a forty-hour workweek will not constitute overtime and will not result in overtime pay or any other additional compensation for employees who hold an exempt position under FLSA.

C. Modification of Assignment: The Superintendent may reassign an employee or modify an employee’s assignment and/or job description at any time and for any reason.

Leaves:

A. Sick Leave: The employee shall be allowed fifteen (15) days per year. Unused sick leave may be accumulated to a maximum of 165 days. Any sick leave that has been accrued by the employee by July 1, 2015 shall be carried over if accrued while working for ISD 720.

B. Holidays: The following days will considered as paid holidays:

- July 4* New Years
- Labor Day Thanksgiving Day
- Christmas Memorial Day

5 additional days to be established annually by the school district

*Those on a 220-day assignment will not receive July 4th as a paid holiday.

C. Personal Leave: Personal leave may be granted at the discretion of the Superintendent, or his/her designee.

D. Bereavement Leave: An employee may take up to five (5) days of paid bereavement leave per year for and death(s) that occurs in the employee's immediate family. For purposes of this Agreement, "immediate family" includes a spouse, children, parents, siblings, grandparents, grandchildren, and in-laws of the same degree.

E. Vacation

Those employees on a 260-day assignment will grant vacation as follows:

Tier I: 20 Days

Tier II: 15 Days. Add 1 day/yr to a maximum of 20.

Tier III: 10 Days. Add 1 day/yr to a maximum of 15.

240-day assignments will receive a maximum of ten (10) days.

220-day assignments will receive zero (0) days.

All vacation should be used within six months after the end of the year in which it was earned otherwise it will be forfeited. The superintendent, upon written request by the employee, may approve extending vacation use further into the next year. In no instance shall a vacation period exceed more than six weeks in any one year nor more than two (2) weeks in a row, without the written prior approval of the district.

Paulette Rislund will be grandfathered in at max of 20.

Insurance:

A. Life Insurance: The school district will provide a group term life insurance of two times your salary of coverage payable to the employee's named beneficiary. The employee may purchase additional life insurance.

B. Long term disability

The school district shall provide a long term disability insurance plan for the employee providing a benefit of two-thirds of his/her regular monthly compensation, with a waiting period of not more than 90 calendar days after the date of disability, with such benefits to continue until the employee reaches the age of 65, as long as he/she remains disabled.

C. Indemnification:

The school board agrees, as further condition of this employment contract, that shall defend, hold harmless, and indemnify the employee for any and all demands, claims, suits, actions and legal proceedings brought against the employee in his/her individual capacity, or in her/his official capacity as agent and employee of the school board, provided the incident arose while the employee was acting within the scope of his/her employment and the employee is not guilty of malfeasance in office, willful neglect of duty, or bad faith.

D. Claims against the school district

The parties agree that any description of insurance benefits contained in this section are intended to be informational only and the eligibility of any employee for benefits shall be governed by the terms of the insurance policy purchased by the school district pursuant to this section. It is further understood that the school district's only obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim shall be made against the school district as a result of a denial of insurance benefits by an insurance carrier.

Disclaimer: No claim or cause of action may be brought against the District for any claim that is not covered or paid by insurance. The District is not insuring or guaranteeing that any particular claim will be paid or covered by and insurance policy, plan, or program, or that any specific amount will be paid out under any policy, plan, or program.

E. Coordination of sick leave and workers compensation

The employee when receiving compensation under the Workers Compensation program may elect to apply accumulated sick leave credits to make up the difference between the Worker's Compensation payment and his/her current salary. Deductions from sick leave will be made on a prorated basis according to the supplementary payments to the employee. In no event shall the additional compensation paid the employee result in the payment of total daily, weekly, or monthly compensation in excess of such employee basic salary. Such payments by the school district shall be paid only during the period of disability.

Other Benefits

A. Tax shelter annuities

The employee will be eligible to participate in a tax sheltered annuity plan established pursuant to the IRS Code section 403b. M.S. 123B.02 subd. 15, and school district policy.

B. Conference and meetings

The school district shall pay all legally valid expenses and fee for attendance at professional conferences and meetings for educational purposes when attendance thereof is required, directed, or permitted by the employee's supervisor.

C. Health and dental fringe benefit allowance

Tier I: A: The employee will receive \$16,500 over above his/her salary to cover employee selected district insurance plans (medical and dental). The employee shall designate the desired allowable plan premiums up to a total of the amount listed. If the employee selects options costing less than the allowance, they shall receive the difference as additional salary up to the amount of \$14,350. If selected district insurance plans total an amount greater than allowance listed above, the additional cost shall be deducted from regular salary.

B: The employee will receive \$16,500 over above his/her salary to cover employee selected district insurance plans (medical and dental). The employee shall designate the desired allowable plan premiums up to a total of the amount listed. If the employee selects options costing less than the allowance, they shall receive the difference as additional salary up to the amount of \$12,000. If selected district insurance plans total an amount greater than allowance listed above, the additional cost shall be deducted from regular salary.

C: The employee will receive \$16,500 over above his/her salary to cover employee selected district insurance plans (medical and dental). The employee shall designate the desired allowable plan premiums up to a total of the amount listed. If the employee selects options costing less than the allowance, they shall receive the difference as additional salary up to the amount of \$12,000. If selected district insurance plans total an amount greater than allowance listed above, the additional cost shall be deducted from regular salary.

Tier II: The employee will receive \$16,500 over above his/her salary to cover employee selected district insurance plans (medical and dental). The employee shall designate the desired allowable plan premiums up to a total of the amount listed.

(For Ty Willmsen and Gary Pikal, if they select options costing less than the allowance, they shall receive the difference as additional salary up to the amount of \$9,625. If selected district insurance plans total an amount greater than allowance listed above, the additional cost shall be deducted from regular salary. This will end effective June 30, 2017.)

Tier III: The employee will receive \$12,000 over above his/her salary to cover employee selected district insurance plans (medical and dental). The employee shall designate the

desired allowable plan premiums up to a total of the amount listed. If you have a position that is considered part-time, your allocation will be prorated to correct percentage.

Car Allowance: Per month

| | |
|---|-------|
| Tier I: | \$220 |
| Tier II: Exec. Asst. to the Supt. & School Board | \$300 |
| Information Systems Specialist: | \$125 |
| Systems Administrators | |
| Technology Support | |
| Integration Specialist Excellence with Equity | |
| Tier III: Assistant Activities Director | \$125 |
| Community Education Program Coord. | |

Deferred Compensation

The first year of employment, the employee shall entitled to a 1% (2.5% after the 3rd year) of salary matching school district contribution to the Minnesota Deferred Compensation Plan (MS Statute 352.965 and 356.24 or a Tax Sheltered Annuity (Minn. Stat. 356.24 and Internal Revenue Code 403(b)).

Cell Phone

Direct supervisors will determine if the employee will receive a cell phone or stipend towards one at district expense.

Other Provisions

A. The School Board will pay the total dues each year for the employees membership in appropriate professional memberships for Tier I employees.

B. The employee may be required by the School Board to take a basic physical exam every second year and the Board shall pay the cost of that examination. A list of tests, which must be conducted within the basic exam cost parameters to be paid by the school district, will be specified. A report stating that he/she has no physical impediments that would impair his/her normal functions.

C. Strikes or work stoppages. The employee covered in this agreement, in the event of strike or work stoppage by other groups of district employees, will consider his/her to be on duty for the purposes of carrying out board policy and providing any and all service normally required of this position. In no event will the compensation for the employee be halted or suspended due to strikes or work stoppage of other district employees.

D. Patient Protection and Affordable Care Act (PPACA). In the event the School District determines that one or more of the benefits described in this Policy violates or may violate applicable federal or state laws, including, but not limited to, the federal Patient Protection and Affordable Care Act (“ACA”); or if the School District determines that one or more of the benefits described in this Policy results in a violation or may result in a violation of the ACA or other applicable federal or state law with respect to other bargaining units or employees of the School District, this Policy may be modified for the limited purpose of adjusting the health insurance benefits described in this Policy, and compensation, in order to comply with the ACA or other applicable federal or state laws.

E. At-Will Agreement. This agreement shall be effective from July 1, 2015 and shall continue in full force and effect to and including June 30, 2017 unless changed by the school board. No continuing rights are afforded in this contract. This is considered an at-will agreement regardless of any statements, representations, procedures, or other policies that may be made or promulgated by the District or its agents or representatives.

F. To the extent that employees under this policy have a current employment agreement with the school district ending June 30, 2016 shall have the option of remaining on it or electing to be subject to the terms and conditions of this policy.

Independent School District NO. 720 is an Equal Opportunity Employer and does not discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, disability, status with regard to public assistance, sexual orientation, or age.

IN WITNESS THEREOF,
we have subscribed our signature

Dated: _____

Chairperson

Clerk

Revised June 13, 2016



2016-2017 ANNUAL BUDGET REPORT



We Are Shakopee Schools



Table of Contents

| | |
|---|----|
| Adopted Budget Memo | 1 |
| Adopted Budget Table..... | 2 |
| Additional Budget Assumptions since May 2016 | 3 |
| General Fund..... | 3 |
| Capital Expenditure | 3 |
| Community Education..... | 3 |
| Debt Service | 3 |
| Budget assumptions..... | 4 |
| General Fund | 4 |
| Teaching & Learning | 5 |
| Food Service | 5 |
| Transportation..... | 6 |
| Community Education..... | 6 |
| Capital Expenditure | 7 |
| Operating Capital | 7 |
| Lease levy revenue | 7 |
| Capital Projects – Technology Levy..... | 7 |
| Long Term Maintenance Revenue | 8 |
| Building Fund | 9 |
| Bond projects | 9 |
| Debt services..... | 9 |
| Additional Capital Requests..... | 10 |
| Preliminary Budget Assumptions Fiscal Year 2016-17..... | 12 |
| General Fund | 12 |
| Food Service | 12 |
| Community Service | 13 |
| Building | 13 |

| | |
|---|----|
| Debt | 13 |
| Detail of General Fund | 14 |
| Budget Process | 15 |
| Budget Calendar | 17 |
| Enrollment Numbers | 18 |
| Historical Revenues..... | 24 |
| Historical Expenditures | 25 |
| Building Allocations | 26 |
| Capital Budget Fiscal Year - Administration Estimate Construction Fund..... | 27 |
| Budget Detail Expenditures | 29 |
| Expenditure Summary Report By Fund | 30 |
| Expenditure Summary Chart By Fund..... | 31 |
| General Fund Expenditures..... | 32 |
| Expenditure Report by Fund | 33 |
| Budget Detail Revenues..... | 41 |
| Revenue Summary by Fund | 42 |
| Revenue Budget Fiscal Year 2017..... | 43 |
| General Fund Revenues Fiscal Year 2017..... | 44 |
| Revenue Report by Fund..... | 45 |
| General Education Revenue Report..... | 50 |
| Levy Limitation & Certification Report..... | 57 |



Superintendent: Dr. Rod Thompson
Director of Finance: Mike Burlager

June 13, 2016

Adopted Fiscal Year 2017 Budget

Actions

Adopt budget as presented.

Recommended Motion

Approve the Fiscal Year 2016 – 17 budget as presented.

Information

The administration, in conjunction with the School Board, has developed the budget for the 2016 - 17 Fiscal Year and it is presented in the attached document.

The budget was developed based on the School Boards long range plan as well as the Technology and Teaching & Learning 5-year plans. The budget is based on the estimates of the long range plan reviewed by the School Board along with other assumption changes made since the review in January.

Impact on Student Learning

The administration would have authority to purchase and staff according to the proposed budget.

ADOPTED BUDGET
FISCAL YEAR 2016 – 17
JUNE 13, 2016

| | Revenue | Expenditure | Effect on Fund Balance |
|--|--------------------|--------------------|------------------------|
| <i>General</i> | \$78,700,000 | \$78,500,000 | \$200,000 |
| <i>Transportation</i> | 4,385,000 | 4,425,000 | -40,000 |
| <i>Capital</i> | 7,265,000 | 7,410,000 | -145,000 |
| <i>State Defined General Fund</i> | 90,350,000 | 90,335,000 | 15,000 |
| <i>Food Service</i> | 4,000,000 | 3,900,000 | 100,000 |
| <i>Community Education</i> | 2,465,000 | 2,265,000 | 200,000 |
| <i>Building</i> | 450,000 | 48,000,000 | |
| <i>Debt Service</i> | 20,265,000 | 19,270,000 | 995,000 |
| <i>Total</i> | 117,080,000 | 115,770,000 | 1,310,000 |

Note: Building Fund is **not** reflected in the Totals.

ADDITIONAL BUDGET ASSUMPTIONS SINCE MAY 2016

The preliminary budget was adopted on May 9, 2016. Below is a list of changes that were discussed administratively and are proposed to change the preliminary budget.

GENERAL FUND

After the legislative session, there are no law changes which change the original budget revenue and expenditures. We will continue to monitor the information from the Minnesota Department of Education (MDE) for any additional developments

CAPITAL EXPENDITURE

There are five issues that have arisen since the original capital budget was approved. The projects are listed on pages 10 and 11 of this document. The administration was waiting to see if the projects could be repaired and then needed to get costs for the projects. Those costs have been established and will be an additional \$200,000 after rebates which will reduce the \$2,100,000 fund balance by approximately \$145,000.

COMMUNITY EDUCATION

There was some hope to receive some money for a Voluntary Prekindergarten program. Legislation is in place for over \$27,000,000 for the program next year. However it appears the district won't qualify as MDE believes there are funds available for only buildings that have 75% or more of the Kindergarten population on Free or Reduced lunch. Shakopee Schools Free and Reduce averages in the 30% range.

DEBT SERVICE

In the Tax Bill, that hasn't been signed by Governor Dayton, there is property tax relief for agriculture property in the district. The net effect on revenues will be zero, but the mix of property tax and State aid will change. For our district property tax will decrease by about \$185,000 but we will see an increase in State aid of the same amount.

BUDGET ASSUMPTIONS

The 2016 - 17 Shakopee Public Schools budget process began last fall with the levy process. The Board has given the administration governance direction and this budget reflects the administrations understanding of those directions.

GENERAL FUND

Revenue

The revenue for the General fund will be affected by four components:

An adjusted pupil unit increase of 105 students

2% increase to the general education formula to \$6,067

Changes to the special education, ADSIS grant and federal programs

Increase in Compensatory Revenue

Total Revenue Increase \$3,925,000

Expenditure

The expenditures for the General Fund will be affected by a number of program changes. Inflation and salary changes have been calculated at a 3% increase over the previous year. Program changes in Teaching and Learning along with the Integration and Achievement changes have been built into the budget as well.

Staffing changes of four discretionary staff have been added to this budget. Other staffing changes would include approximately 6.5 Special Education staff. The elementary teaching staff was adjusted for enrollment changes. The two junior high schools will have a new Equity Specialist assigned to the building. The cost will be covered by the Integration and Achievement revenue and shifting AVID expenses to other programs.

TEACHING & LEARNING

The operating budget for Teaching and Learning will be the same as the 2015-16 school year. Additional funding was not requested. Priorities for funding this year are listed below.

New elective courses at the High School (grades 9-12)

New courses for Secondary Science and English

Continued planning and training cost related to Secondary Design work

Implementation of program changes at 2nd grade as a result of All Day Kindergarten

Funding to continue the Elementary Design planning process

Continued funding of training and leadership development for Principals for teacher growth and evaluation and the instructional coach model

Expansion of the CAPS program

General Fund Total Expenditure Increase \$3,925,000

FOOD SERVICE

Revenue

The District is required to have a minimum weighted paid lunch price of \$2.78 per lunch; currently our current weighted price is \$2.50. The maximum increase allowed is \$0.10 per lunch in any year. The lunch prices for next year will need to be increased to \$2.40 for elementary lunches and \$2.55 for secondary lunches to keep our lunch program compliant. There will be additional revenue with the increase of 105 students.

Total Revenue Increase \$230,000

Expenditures

The average salary increase for cooks is in the 3% range. Cost of food and commodities has gone up over the years although transportation costs have decreased. There will be an increase in food in anticipation of the student increase.

Total Expenditure Increase \$175,000

TRANSPORTATION

Revenue

Revenue changes for this fund are determined by the anticipated number of students. It is also driven by the amount needed to run Non-public and Special Education transportation programs.

Total Revenue Increase \$100,000

Expenditures

The transportation contract will increase 2% this year. We will also evaluate the cost and usage associated with the activity bus. Most of the changes made last year seem to have made it an effective program.

Total Expenditure Increase \$65,000

COMMUNITY EDUCATION

Revenue

Revenue changes will be dictated somewhat locally and moreover by the State. The biggest change could be in Early Childhood Education. The Governor has again asked for a full day paid preschool program for 4-year olds. The Legislature has not included an increase to the preschool program funding. The District is planning on offering a paid full day preschool program for this group and anticipates an increase in registrations.

Total Revenue Increase \$265,000

Expenditures

The plan is to offer two sections of full day fours again this year. Currently there is space for approximately 5 more students in the program. Other program expenses will increase by approximately 3% across Community Education.

Total Expenditure Increase \$165,000

CAPITAL EXPENDITURE

Revenue

There are four major components of capital revenue fund for the District. Each revenue source is described in detail below.

Operating Capital

Lease Levy

Capital Projects – Technology Levy

Long Term Maintenance Revenue.

OPERATING CAPITAL

This component of the capital fund is determined through a formula based on the age of our buildings and the number of students. The formula also takes into account the age of the building and square footage to get the overall age of all the buildings in the District. The average age of the districts buildings is slightly over 21 years old. The number of students are from the established projections and the rate for the formula is established in statue.

LEASE LEVY REVENUE

The lease levy reflects all the leases the District has for facilities. This includes the District Office, the Kindergarten Additions and the other facilities we lease for student extra-curricular activities. This also includes the District portion of leases held by South Metro Special Education Coop.

CAPITAL PROJECTS – TECHNOLOGY LEVY

In May 2015, voters passed a levy rate which will allow the District to collect \$2,500,000 for Capital Projects – Technology levy in the first year. This money has been earmarked to cover lease expenses for the one to one computer initiative of the District along with the technology staff to support the devices. This is a 10-year levy first levied in the fall of 2015 for the 2016 – 17 school year.

LONG TERM MAINTENANCE REVENUE

The Legislature changed the way schools receives money for deferred maintenance. The revenue changed from Deferred Maintenance and Health & Safety revenue to Long Term Maintenance Revenue (LTMR). The District benefits from this change because it increased the revenue available to the District for capital projects.

For next year FY17, the District will generate \$1,200,000 for LTMR. There will be approximately \$380,000 spent on Health & Safety projects. That would leave approximately \$820,000 for projects. If the Board would choose not to spend all of the LTMR money available on deferred maintenance, the remaining money would go into a reserved fund.

Total Revenue Increase \$3,310,000

Expenditure

The changes in expenditures include changes reflected in the revenue for the fund. The Capital Projects levy - Technology will be used for equipment and technology staff to continue the one to one computer initiative of the District.

Long Term Maintenance Revenue includes Health & Safety and Deferred Maintenance projects. The remodel of the West Junior High Auditorium is included in the budget. There are two fire safety projects that increase the amount spent on Health & Safety above the previous year. These include replacement of the fire alarm system at West and pipe replacement in the Auxiliary Gym at the high school.

In the District Office, we are planning to make the clerical area more efficient. There are some changes in the cubicle area that would make the staff function at a higher level, so \$50,000 has been allocated to the District Office clerical area.

Total Expenditure Increase \$3,355,000

BUILDING FUND

Revenue

The revenue for this year will be interest income.

Expenditure

The projects for this fund are roof replacement at West Junior High and the high school project plan delineated below.

BOND PROJECTS

The budget is built on the estimates from ICS for the completion of the Vaughan Field upgrades, the Early Site Package at the High School and the new addition construction at the High School. There are some furniture and equipment cost built into this portion of the project as well. Most of the South Site work will be done in the next budget cycle.

DEBT SERVICES

Revenue

Revenues from the levy reflect the amount needed for the payment of the debt schedule for next fiscal year.

Total Revenue Increase \$6,035,000

Expenditure

Expenditures reflect the increase in the debt schedule after the successful bond referendum last spring. The savings from the recent refunding will not be in this budget cycle. The reduction in cost will be reflected in the following budget year.

Total Expenditure Increase \$5,025,000

ADDITIONAL CAPITAL REQUESTS

Below is a list of additional capital requests that have been proposed after the preliminary budget was adopted.

DRIVERS ED VEHICLES

The District currently leases vehicles from Lenzen Chevrolet in Chaska for Driver' Education behind the wheel. They informed us at the beginning of the month, that the lease will no longer be available for the vehicles for this purpose. The plan would be to purchase low mileage used cars for the behind the wheel portion. Community Education would pay the cost back over the next four years.

\$40,000

ROOF TOP UNITS SUN PATH

The roof top unit at Sun Path is making a lot of noise. This unit makes the noise when cooling is required. This spring the noise is worse than ever and may be effecting MAP testing in the building when it is on in the afternoon. There are 4 compressors that need to be removed and replaced. It is added at this time because we didn't have all the information necessary to make the decision and it has gotten to a point where there isn't another solution.

\$80,000

ROOF TOP UNIT WEST POOL

The unit at West is an addition at this time again because we didn't have all the information. This unit removes the humidity from the pool and failed a couple of times last winter. The information on the solution was received this month.

\$35,000

AIR CONDITIONING AT CENTRAL

There is a request to air condition the classrooms at Central because of the August start. In the past the ECFE/ECSE classes started a week after the K-12 students so there wasn't a need for air conditioning. The solution at this time would be for window units for 12 rooms. But to add these units we also need to improve the electrical system from fuse to circuit breaker and then run a new circuit to each room.

\$30,000

CARPET REPLACEMENT ON THE STEPS AT EAST

The bullnose on the stairway continues to pull away during the year. The repairs can't be completed during the year because of the traffic on the stairs. The solution proposed is to remove the carpet and replace with tile.

\$45,000

The effect on fund balance after an additional rebate from previous purchases will be a reduction to fund balance of \$(145,000). Originally we had planned for an improvement to fund balance of \$55,000.

PRELIMINARY BUDGET ASSUMPTIONS FISCAL YEAR 2016-17

GENERAL FUND

Revenue

Increase in the general fund per pupil revenue formula to - \$6,067

Revenue based on 8,890 students or 8,995 adjusted pupil units

Projected increase of 105 students

Includes an increase in MA billing revenue

Includes increase in Compensatory revenue

Includes board approved & local option referendum

No increase in student activity fees

Expenditure

Current 2016 expenditures increase by 3.0%

Add approximately 6.5 Special Education teaching staff

Discretionary staff FTE 4

Additional Achievement & Integration expenses

FOOD SERVICE

Revenues reflect current estimates with a \$0.10 increase to meal price

Required to make gains to reach \$2.78 average price

Expenditures inflation increase of 3.0%

COMMUNITY SERVICE

- Reflects initial budget with State law changes
- Expansion of All Day Preschool (paid option)
- Expenditures reflect 3.0% increase

BUILDING

- Includes roof replacement deferred maintenance
- Includes improvements at Vaughan Field
- Includes site improvements and construction at the Senior High

DEBT

- Reflects bond payment schedule changes

DETAIL OF GENERAL FUND REVENUE & EXPENSES

Revenue

| | |
|---|--------------------|
| Adjusted Pupil Unit increase by 105 APU. This would increase General Education, Capital and Referendum revenue by | \$995,000 |
| General Education Formula Increase | 1,260,000 |
| Compensatory Increase is | 500,000 |
| Levy adjustment / changes increase | 1,170,000 |
| Total Revenue Increase | \$3,925,000 |

Expense

| | |
|---|--------------------|
| Inflation expense @ 3.0% | \$3,040,000 |
| Discretionary Staff increase 4 FTE (\$65,000) | 260,000 |
| Special Education teaching staff 6.5 FTE (\$70,000) | 455,000 |
| Equity in Education staff 2.0 FTE (\$85,000) | 170,000 |
| Total Expenditure Increase | \$3,925,000 |

BUDGET PROCESS

Budget Calendar

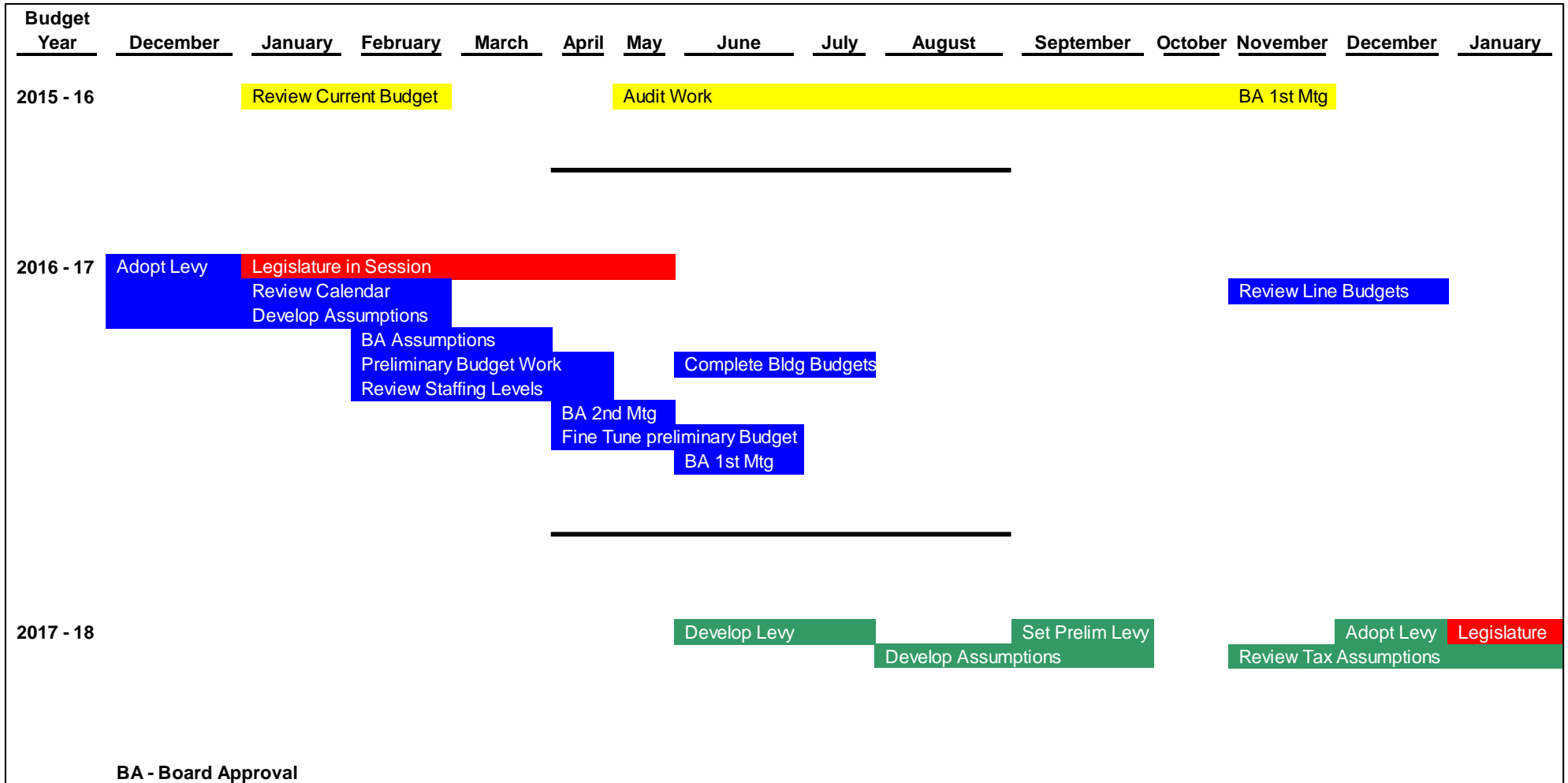
Enrollment Numbers

Historical Revenues

Historical Expenditures

Amounts by Budget Center and Category

BUDGET CALENDAR



ENROLLMENT NUMBERS

One of the main elements of funding in school districts is the enrollment. A number of revenue formulas are driven from this number. The State Basic and the Operating Revenue formula are calculated using these numbers. Over the last few years the District has been too high on the number of students anticipated so we have been under budget on the revenue side.

For this projection model we are using a new modeling software. It allows us to look at past enrollments in different ways to project numbers for enrollment. Figure 1 graphs 5 of the calculations to give us a range to choose from. For the purpose of this projection we chose the method that gives us a number of students near the middle.

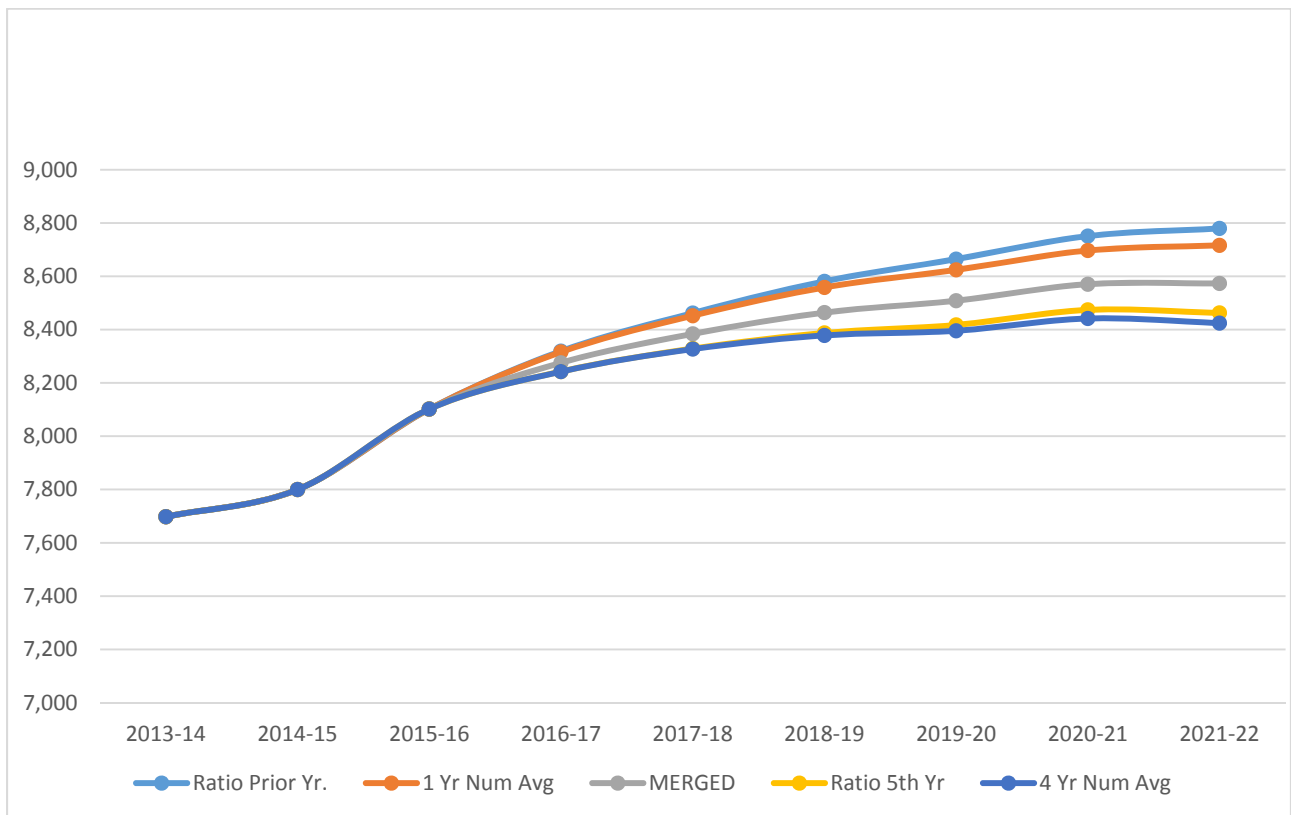


Figure 1 Enrollment Projection Models

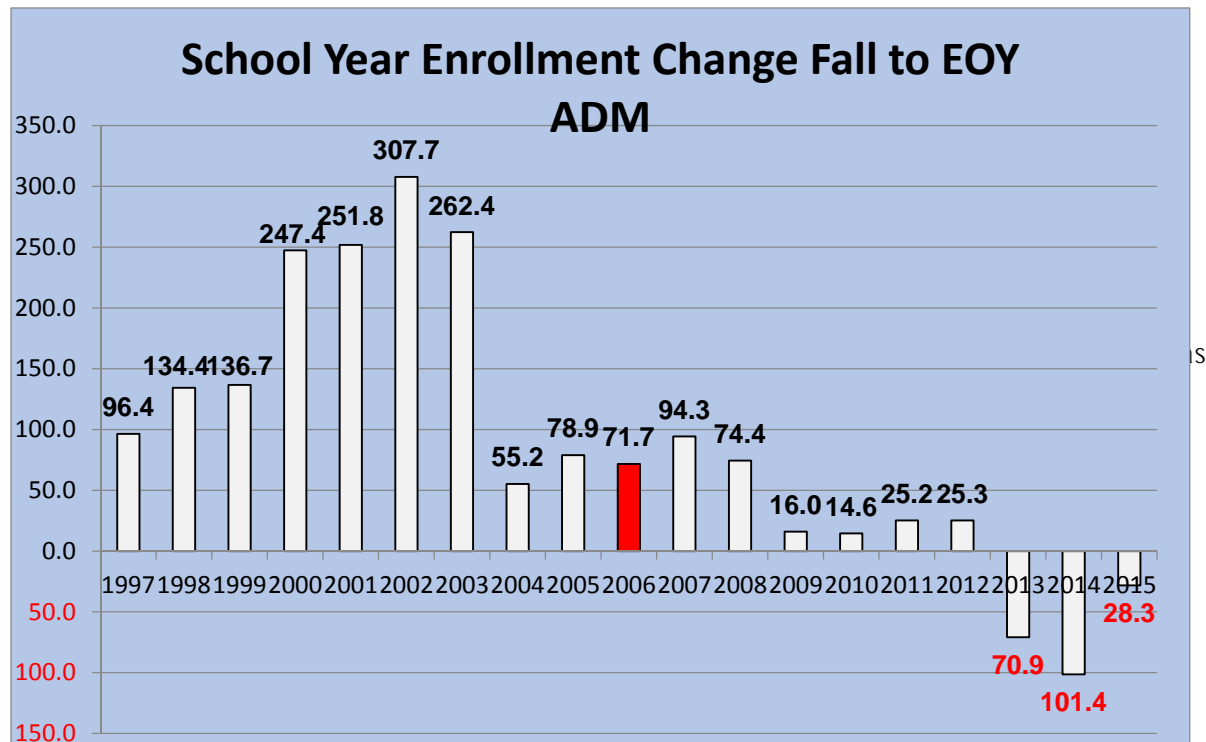
In addition to the roll forward of the number of current students, we also look at the births in the zip code over the last five years to project the kindergarten enrollment. We receive about 77% of the births over the last few years, so we applied that to the births from the last

five years. With those two factors, you can see on the projection worksheet, our student growth will continue but a much smaller rate than in the past.

When the projections are compared to what the District used for facilities purposes, the numbers are much different. The reason for this is the District used one set of numbers to project the number of students, but the rate they are actually coming in at is different. Hazel Reinhardt in her report dated July 6, 2013 the following:

“...net migration assumptions are trend lines, which remove annual fluctuations. However, the future, like the past, will be characterized by annual fluctuation, sometimes large. Because there is no reasonable way to forecast when fluctuations around trend lines will occur, it is arbitrary to project them. Furthermore, long-term projections are designed to approximate a future point in time not to yield the best projection for each intervening year between the present and the projection end date. **For this reason, long-term projections should not be used for annual budgeting purposes. The district should continue to use its version of the cohort survival methodology for annual enrollment projections.**” (Highlighting Added)

Another recent phenomenon is illustrated in Figure 2. From 1997 until 2012 the District would end the school year with more students than we started with. Over the last 3 years we have seen a decline in the number of students between the fall and spring. This has caused a reduction in revenue but has been addressed in the projection model.



The following two charts reflect the anticipated enrollments for next year. The two areas that are difficult to quantify are the projected kindergarten number and the number of students retained at the high school. We have taken births into account for the kindergarten estimate. We have also made use of more half sections in staffing the elementary schools. We have reduced the anticipated number of students for the secondary to reflect what we anticipate for the following spring.

Secondary Enrollment Projections

| | Proj 2015 - 16 Student | Actual 6/1/2016 | Diff Bud/Act | Proj 16 - 17 Student |
|--------------------------|------------------------------|--------------------|-----------------|----------------------------|
| Pearson 6th | 654 | 661 | 7 | 684 |
| 7th | 311 | 276 | -35 | 290 |
| 8th | 258 | 263 | 5 | 276 |
| 9th | 308 | 299 | -9 | 263 |
| East Jr. High | 877 | 838 | (39) | 829 |
| 7th | 318 | 355 | 37 | 373 |
| 8th | 320 | 305 | -15 | 355 |
| 9th | 315 | 325 | 10 | 305 |
| West Jr. High | 953 | 985 | 32 | 1,033 |
| 10th | 654 | 609 | -45 | 594 |
| 11th | 622 | 565 | -57 | 579 |
| 12th | 496 | 448 | -48 | 565 |
| Sr. High | 1,772 | 1,622 | (150) | 1,738 |
| Tokata ALC | 95 | 91 | | 91 |
| K-5 TOTAL | 3,725 | 3,814 | | 3,731 |
| 6-9 TOTAL | 2,484 | 2,484 | | 2,546 |
| 10-12 + ALC | 1,867 | 1,713 | | 1,829 |
| K-12 TOTAL | 8,076 | 8,011 | | 8,106 |

Elementary Enrollment Projections

| Eagle Creek | | | | | | | | | | |
|--|------------|-----------|---------|------------|-------------|------------|---------|-------|----------|--------|
| 2015 - 16 Actual as of 6/1/2016 | | | | | | | | | | |
| | | 15 - 16 | 15 - 16 | 16 - 17 | 16 - 17 | +/- | 16 - 17 | # to | District | Change |
| | | Sections | Average | Projected | Sections | Sections | Average | New | Target | 1 - 5 |
| K | 136 | 6 | 22.7 | 129 | 6 | 0.0 | 21.5 | 8.95 | 20.0 | |
| 1 | 149 | 6 | 24.8 | 139 | 6 | 0.0 | 23.2 | 10.86 | 22.0 | |
| 2 | 148 | 6 | 24.7 | 154 | 6.5 | 0.5 | 23.6 | 8.89 | 22.0 | 0.5 |
| 3 | 163 | 7 | 23.3 | 147 | 6 | -1.0 | 24.5 | 14.93 | 24.0 | |
| 4 | 128 | 5 | 25.6 | 164 | 6.5 | 1.5 | 25.3 | 11.27 | 24.0 | |
| 5 | 146 | 5 | 29.2 | 126 | 4.5 | -0.5 | 28.1 | 8.59 | 27.0 | |
| TOTAL | 870 | 35 | | 860 | 35.5 | 0.5 | | | | |

| Jackson | | | | | | | | | | |
|--|------------|-----------|---------|------------|-----------|-------------|---------|-------|----------|--------|
| 2015 - 16 Actual as of 6/1/2016 | | | | | | | | | | |
| | | 15 - 16 | 15 - 16 | 16 - 17 | 16 - 17 | +/- | 16 - 17 | # to | District | Change |
| | | Sections | Average | Projected | Sections | Sections | Average | New | Target | 1 - 5 |
| K | 154 | 7 | 22.0 | 146 | 6.5 | -0.5 | 22.5 | 3.36 | 20.0 | |
| 1 | 135 | 6 | 22.5 | 158 | 6.5 | 0.5 | 24.2 | 4.95 | 22.0 | |
| 2 | 163 | 7 | 23.3 | 139 | 6 | -1.0 | 23.2 | 10.82 | 22.0 | -0.5 |
| 3 | 134 | 6 | 22.3 | 162 | 6.5 | 0.5 | 24.9 | 13.53 | 24.0 | |
| 4 | 139 | 6 | 23.2 | 135 | 5.5 | -0.5 | 24.5 | 13.49 | 24.0 | |
| 5 | 135 | 5 | 27.0 | 137 | 5 | 0.0 | 27.5 | 12.72 | 27.0 | |
| TOTAL | 860 | 37 | | 877 | 36 | -1.0 | | | | |

| Red Oak | | | | | | | | | | |
|--|------------|-----------|---------|------------|-----------|-------------|---------|-------|----------|--------|
| 2015 - 16 Actual as of 6/1/2016 | | | | | | | | | | |
| | | 15 - 16 | 15 - 16 | 16 - 17 | 16 - 17 | +/- | 16 - 17 | # to | District | Change |
| | | Sections | Average | Projected | Sections | Sections | Average | New | Target | 1 - 5 |
| K | 99 | 5 | 19.8 | 94 | 4.5 | -0.5 | 20.9 | 9.56 | 20.0 | |
| 1 | 86 | 4 | 21.5 | 101 | 4.5 | 0.5 | 22.5 | 11.22 | 22.0 | |
| 2 | 114 | 5 | 22.8 | 89 | 4 | -1.0 | 22.2 | 11.34 | 22.0 | -2.5 |
| 3 | 115 | 5 | 23.0 | 113 | 4.5 | -0.5 | 25.2 | 8.22 | 24.0 | |
| 4 | 148 | 6 | 24.7 | 116 | 4.5 | -1.5 | 25.7 | 5.63 | 24.0 | |
| 5 | 133 | 5 | 26.6 | 146 | 5 | 0.0 | 29.2 | 3.83 | 27.0 | |
| TOTAL | 695 | 30 | | 659 | 27 | -3.0 | | | | |

| Sun Path | | | | | | | | | | |
|--|------------|-------------|---------|------------|-----------|-------------|---------|-------|----------|--------|
| 2015 - 16 Actual as of 6/1/2016 | | | | | | | | | | |
| | | 15 - 16 | 15 - 16 | 16 - 17 | 16 - 17 | +/- | 16 - 17 | # to | District | Change |
| | | Sections | Average | Projected | Sections | Sections | Average | New | Target | 1 - 5 |
| K | 120 | 6 | 20.0 | 114 | 5.5 | -0.5 | 20.7 | 12.63 | 20.0 | |
| 1 | 103 | 5 | 20.6 | 123 | 5.5 | 0.5 | 22.3 | 14.73 | 22.0 | |
| 2 | 106 | 5 | 21.2 | 106 | 4.5 | -0.5 | 23.6 | 6.31 | 22.0 | -2 |
| 3 | 128 | 5 | 25.6 | 105 | 4 | -1.0 | 26.3 | 2.67 | 24.0 | |
| 4 | 122 | 5 | 24.4 | 129 | 5 | 0.0 | 25.8 | 6.03 | 24.0 | |
| 5 | 153 | 5.5 | 27.8 | 120 | 4.5 | -1.0 | 26.8 | 1.01 | 27.0 | |
| TOTAL | 732 | 31.5 | | 698 | 29 | -2.5 | | | | |

| Sweeney | | | | | | | | | | |
|--|------------|-----------|---------|------------|-----------|-------------|---------|-------|----------|--------|
| 2015 - 16 Actual as of 6/1/2016 | | | | | | | | | | |
| | | 15 - 16 | 15 - 16 | 16 - 17 | 16 - 17 | +/- | 16 - 17 | # to | District | Change |
| | | Sections | Average | Projected | Sections | Sections | Average | New | Target | 1 - 5 |
| K | 98 | 5 | 19.6 | 93 | 4.5 | -0.5 | 20.7 | 10.50 | 20.0 | |
| 1 | 109 | 5 | 21.8 | 100 | 4 | -1.0 | 25.1 | -0.26 | 22.0 | |
| 2 | 103 | 5 | 20.6 | 112 | 5 | 0.0 | 22.5 | 12.63 | 22.0 | -2.5 |
| 3 | 121 | 5 | 24.2 | 102 | 4 | -1.0 | 25.6 | 5.65 | 24.0 | |
| 4 | 109 | 5 | 21.8 | 122 | 4.5 | -0.5 | 27.1 | -0.42 | 24.0 | |
| 5 | 117 | 4 | 29.3 | 108 | 4 | 0.0 | 26.9 | 0.35 | 27.0 | |
| TOTAL | 657 | 29 | | 638 | 26 | -3.0 | | | | |

TOTAL

3731

HISTORICAL REVENUES

| | | Historical Revenues | | | | | | |
|--------------------|----------------------------------|----------------------------|--------------|----------------|---------------------|----------------------------|-------------|--------------------|
| | | <u>General</u> | <u>Trans</u> | <u>Capital</u> | <u>Food Service</u> | <u>Community Education</u> | <u>Debt</u> | <u>Total</u> |
| Fiscal 2012 | Adopted | 58,100,000 | 3,400,000 | 1,760,000 | 3,035,000 | 1,706,100 | 13,098,900 | 81,100,000 |
| | Actual | 61,779,774 | 3,367,023 | 1,789,949 | 3,240,574 | 1,659,174 | 12,961,599 | 84,798,093 |
| | Actual vs Adopted | 6.3% | -1.0% | 1.7% | 6.8% | -2.8% | -1.0% | 4.6% |
| Fiscal 2013 | Adopted | 62,250,000 | 3,400,000 | 2,561,000 | 3,310,000 | 1,750,000 | 14,029,200 | 87,300,200 |
| | Actual | 63,069,462 | 3,427,123 | 2,138,016 | 3,389,008 | 1,723,132 | 14,579,791 | 88,326,532 |
| | Actual vs Adopted | 1.3% | 0.8% | -16.5% | 2.4% | -1.5% | 3.9% | 1.2% |
| Fiscal 2014 | Adopted | 65,900,000 | 4,000,000 | 3,288,300 | 3,500,000 | 1,754,200 | 13,300,000 | 91,742,500 |
| | Actual | 64,952,369 | 3,536,681 | 3,591,684 | 3,556,026 | 1,767,270 | 13,619,506 | 91,023,536 |
| | Actual vs Adopted | -1.4% | -11.6% | 9.2% | 1.6% | 0.7% | 2.4% | -0.8% |
| Fiscal 2015 | Adopted | 72,345,000 | 4,200,000 | 4,015,000 | 3,670,000 | 1,925,000 | 13,190,000 | 99,345,000 |
| | Actual | 71,769,155 | 3,782,315 | 4,325,183 | 3,927,152 | 1,915,937 | 26,304,935 | 112,024,677 |
| | Actual vs Adopted | -0.8% | -9.9% | 7.7% | 7.0% | -0.5% | 99.4% | 12.8% |
| Fiscal 2016 | Adopted | 74,775,000 | 4,285,000 | 3,955,000 | 3,770,000 | 2,200,000 | 14,230,000 | 103,215,000 |
| | Increase above 15 Actual | 4.19% | 13.29% | -8.56% | -4.00% | 14.83% | -45.90% | -7.86% |
| Fiscal 2017 | Adopted | 78,700,000 | 4,385,000 | 7,265,000 | 4,000,000 | 2,465,000 | 20,265,000 | 117,080,000 |
| | Increase above 16 Adopted | 5.25% | 2.33% | 83.69% | 6.10% | 12.05% | 42.41% | 13.43% |

HISTORICAL EXPENDITURES

| | | Historical Expenditures | | | | | | |
|----------------------------------|----------------|--------------------------------|--------------|----------------|---------------------|----------------------------|-------------|--------------------|
| | | <u>General</u> | <u>Trans</u> | <u>Capital</u> | <u>Food Service</u> | <u>Community Education</u> | <u>Debt</u> | <u>Total</u> |
| Fiscal 2012 | Adopted | 58,300,000 | 3,500,000 | 1,729,050 | 3,026,900 | 1,678,050 | 12,951,000 | 81,185,000 |
| | Actual | 58,766,102 | 3,710,584 | 1,639,753 | 3,220,816 | 1,747,652 | 13,194,169 | 82,279,076 |
| Actual vs Adopted | | 0.8% | 6.0% | -5.2% | 6.4% | 4.1% | 1.9% | 1.3% |
| Fiscal 2013 | Adopted | 61,800,000 | 3,650,000 | 2,607,000 | 3,300,000 | 1,730,000 | 13,728,000 | 86,815,000 |
| | Actual | 62,939,171 | 3,927,869 | 2,639,058 | 3,441,188 | 1,798,307 | 15,462,468 | 90,208,061 |
| Actual vs Adopted | | 1.8% | 7.6% | 1.2% | 4.3% | 3.9% | 12.6% | 3.9% |
| Fiscal 2014 | Adopted | 65,150,000 | 4,050,000 | 2,810,000 | 3,450,000 | 1,755,000 | 13,325,000 | 90,540,000 |
| | Actual | 67,385,899 | 4,088,319 | 2,654,035 | 3,460,010 | 1,761,264 | 57,896,141 | 137,245,668 |
| Actual vs Adopted | | 3.4% | 0.9% | -5.6% | 0.3% | 0.4% | 334.5% | 51.6% |
| Fiscal 2015 | Adopted | 71,465,000 | 4,500,000 | 4,095,000 | 3,650,000 | 1,900,000 | 13,230,000 | 98,840,000 |
| | Actual | 74,141,247 | 4,411,114 | 3,986,694 | 3,899,797 | 1,976,362 | 69,130,949 | 157,546,163 |
| Actual vs Adopted | | 3.7% | -2.0% | -2.6% | 6.8% | 4.0% | 422.5% | 59.4% |
| Fiscal 2016 | Adopted | 74,577,710 | 4,360,000 | 4,055,000 | 3,725,000 | 2,100,000 | 14,245,000 | 103,062,710 |
| Increase above 15 Actual | | 0.6% | -1.2% | 1.7% | -4.5% | 6.3% | -79.4% | -34.6% |
| Fiscal 2017 | Adopted | 78,500,000 | 4,425,000 | 7,410,000 | 3,900,000 | 2,265,000 | 19,270,000 | 115,770,000 |
| Increase above 16 Adopted | | 5.3% | 1.5% | 82.7% | 4.7% | 7.9% | 35.3% | 12.3% |

AMOUNTS BY BUDGET CENTER AND CATEGORY BUILDING ALLOCATIONS

| Budget Center | General Education | Capital | Compensatory | Total |
|---|-------------------|-----------|--------------|-------------|
| School: Shakopee High School Operating Budget | \$246,550 | \$63,007 | \$320,000 | \$629,557 |
| School: Shakopee Jr. High West Operating Budget | \$144,200 | \$36,850 | \$190,000 | \$371,050 |
| School: Shakopee Jr. High East Operating Budget | \$117,110 | \$29,925 | \$225,000 | \$372,035 |
| School: Tokata Learning Center Operating Budget | \$12,780 | \$3,265 | \$90,000 | \$106,045 |
| School: Pearson 6th Grade Center Operating Budget | \$79,690 | \$20,363 | \$155,000 | \$255,053 |
| School: Sweeney Elementary Operating Budget | \$74,530 | \$19,047 | \$210,000 | \$303,577 |
| School: Sun Path Elementary Operating Budget | \$81,900 | \$20,930 | \$155,000 | \$257,830 |
| School: Red Oak Elementary Operating Budget | \$76,880 | \$19,645 | \$260,000 | \$356,525 |
| School: Eagle Creek Elementary Operating Budget | \$100,160 | \$25,595 | \$250,000 | \$375,755 |
| School: Jackson Elementary Operating Budget | \$103,200 | \$26,373 | \$155,000 | \$284,573 |
| Total | \$1,037,000 | \$265,000 | \$2,010,000 | \$3,312,000 |

CAPITAL BUDGET FISCAL YEAR 2017

ADMINISTRATION ESTIMATE CONSTRUCTION FUND

| <u>Revenue</u> | <u>2016</u> | <u>2017</u> |
|--------------------------------------|--------------------|--------------------|
| Aid | 1,903,825 | 1,910,180 |
| Capital Projects Revenue (Tech Levy) | | 2,500,000 |
| Deferred Maintenance | 430,060 | |
| Lease Levy | 1,440,360 | 1,560,000 |
| Long Term Maintenance Revenue | | 1,210,000 |
| Levy Adjustements | | 54,820 |
| Rebates | | 30,000 |
| Health & Safety | 180,755 | - |
| Revenue | 3,955,000 | 7,265,000 |

Expenditure

| | | |
|--|------------------|------------------|
| Copiers | 100,000 | 100,000 |
| Lease Space | 1,440,000 | 1,560,000 |
| Curriculum | 800,000 | 720,000 |
| Technology | | |
| Software License including Infinite Campus Finance | 275,000 | 300,000 |
| Equipment | 700,000 | 600,000 |
| Capital Projects - Technology Levy | | 2,500,000 |
| Building Level Capital | 262,000 | 265,000 |
| District Office (Furniture cubicle area) | 8,000 | 60,000 |
| Activities | 30,000 | 30,000 |
| Buildings & Grounds Projects | | |
| Equipment | 40,000 | 40,000 |
| Lease Improvements | 190,000 | 400,000 |
| West Auditorium | 30,000 | 225,000 |
| Additional Capital Requests | | 230,000 |
| Health & Safety | 180,000 | 380,000 |
| Expenditure | 4,055,000 | 7,410,000 |

Effect on Fund Balance (100,000) (145,000)

Projected Fund Balance 1,945,000 1,800,000

Construction Fund Cash 3/31/2016

6,150,000

Possible Land Sales

Out Lot B (1.8 A) 270,000
Out Lot A (7.4 A) 950,000

Total Sales 1,220,000

Available for Board Initiatives

6,150,000

2016 Roofing: (540,000)
Vaughan Field: (2,000,000)
Deferred Maintenance High School (3,500,000)

(6,040,000)
110,000

BUDGET DETAIL EXPENDITURES

Expenditure Summary Report by Fund

Expenditure Budget Chart

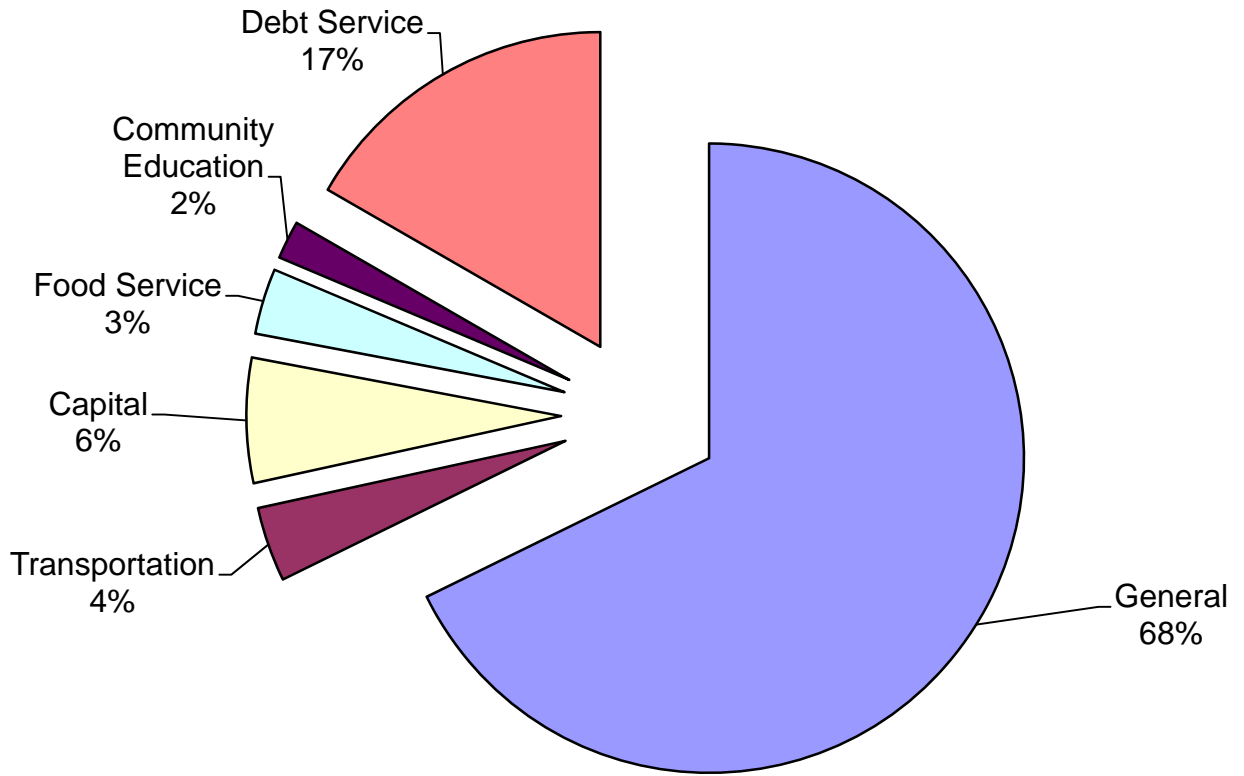
General Fund Expenditures Chart

Expenditure Report by Fund

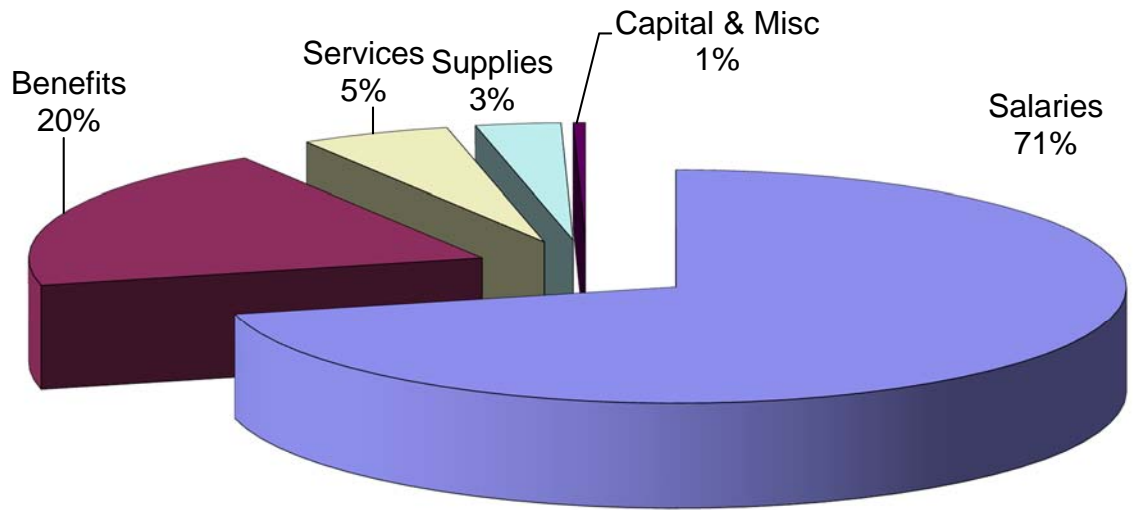
Expenditure Summary Report By Fund

| | May 2014 | Actual 2014 | 2YPR % | May 2015 | Actual 2015 | Pr YTD % | May 2016 | Budget 2016 | % Spent | Budget 2017 |
|-----------------------------------|-------------------|--------------------|---------------|--------------------|--------------------|--------------|--------------------|--------------------|---------------|--------------------|
| General Fund | 51,654,447 | 67,385,897 | 76.7% | 55,540,923 | 74,141,243 | 74.9% | 64,412,796 | 74,577,710 | 86.4% | 78,500,000 |
| 100 - Salaries and Wages | 34,902,800 | 45,534,137 | 76.7% | 37,254,314 | 50,421,802 | 73.9% | 44,144,751 | 52,057,502 | 84.8% | 55,914,750 |
| 200 - Employee Benefits | 10,370,093 | 13,450,937 | 77.1% | 11,048,326 | 14,542,309 | 76.0% | 12,236,972 | 14,733,103 | 83.1% | 15,683,561 |
| 300 - Purchased Services | 3,698,793 | 5,018,368 | 73.7% | 4,340,560 | 5,576,152 | 77.8% | 5,402,076 | 4,765,223 | 113.4% | 4,184,521 |
| 400 - Supplies and Materials | 2,078,189 | 2,599,352 | 80.0% | 2,224,803 | 2,739,211 | 81.2% | 2,199,963 | 2,319,883 | 94.8% | 2,382,385 |
| 500 - Capital Expenditures | 91,290 | 184,470 | 49.5% | 169,738 | 195,503 | 86.8% | 119,691 | 170,123 | 70.4% | 98,868 |
| 800 - Other Expenditures | 513,282 | 598,632 | 85.7% | 503,181 | 666,266 | 75.5% | 309,342 | 531,877 | 58.2% | 235,915 |
| Food Service Fund | 2,999,135 | 3,460,010 | 86.7% | 3,265,981 | 3,899,797 | 83.7% | 3,479,169 | 3,725,000 | 93.4% | 3,900,000 |
| 100 - Salaries and Wages | 907,434 | 1,024,152 | 88.6% | 858,755 | 1,088,940 | 78.9% | 967,647 | 1,064,111 | 90.9% | 1,125,867 |
| 200 - Employee Benefits | 202,398 | 221,485 | 91.4% | 186,055 | 240,923 | 77.2% | 229,879 | 238,999 | 96.2% | 267,893 |
| 300 - Purchased Services | 64,198 | 72,036 | 89.1% | 66,896 | 76,703 | 87.2% | 90,176 | 66,710 | 135.2% | 83,740 |
| 400 - Supplies and Materials | 1,753,728 | 2,064,667 | 84.9% | 1,959,594 | 2,291,475 | 85.5% | 2,065,770 | 2,273,680 | 90.9% | 2,357,500 |
| 500 - Capital Expenditures | 38,176 | 38,176 | 100.0% | 159,259 | 159,259 | 100.0% | 79,588 | 55,000 | 144.7% | 55,000 |
| 700 - Debt Service | 0 | 0 | 0.0% | 47 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 800 - Other Expenditures | 33,200 | 39,494 | 84.1% | 35,375 | 42,497 | 83.2% | 46,109 | 26,500 | 174.0% | 10,000 |
| Transportation Fund | 3,549,619 | 4,088,319 | 86.8% | 3,865,524 | 4,411,114 | 87.6% | 3,861,491 | 4,360,000 | 88.6% | 4,425,000 |
| 100 - Salaries and Wages | 5,060 | 6,277 | 80.6% | 4,250 | 5,284 | 80.4% | 10,951 | 1,493 | 733.5% | 15,665 |
| 200 - Employee Benefits | 852 | 1,064 | 80.1% | 1,128 | 1,295 | 87.1% | 3,993 | 233 | 1713.5% | 4,300 |
| 300 - Purchased Services | 3,542,670 | 4,079,211 | 86.8% | 3,816,627 | 4,360,617 | 87.5% | 3,845,836 | 4,357,000 | 88.3% | 4,404,035 |
| 400 - Supplies and Materials | 1,037 | 1,765 | 58.7% | 1,453 | 1,571 | 92.5% | 663 | 700 | 94.7% | 1,000 |
| 500 - Capital Expenditures | 0 | 0 | 0.0% | 41,971 | 41,971 | 100.0% | 0 | 0 | 0.0% | 0 |
| 800 - Other Expenditures | 0 | 0 | 0.0% | 95 | 375 | 25.4% | 49 | 574 | 8.5% | 0 |
| Community Service Fund | 1,467,569 | 1,761,264 | 83.3% | 1,562,534 | 1,976,362 | 79.1% | 1,882,903 | 2,100,000 | 89.7% | 2,265,000 |
| 100 - Salaries and Wages | 901,303 | 1,106,039 | 81.5% | 970,666 | 1,220,929 | 79.5% | 1,206,494 | 1,368,415 | 88.2% | 1,386,151 |
| 200 - Employee Benefits | 192,917 | 241,341 | 79.9% | 215,438 | 287,267 | 75.0% | 257,426 | 394,290 | 65.3% | 399,618 |
| 300 - Purchased Services | 228,046 | 255,989 | 89.1% | 242,894 | 317,956 | 76.4% | 261,376 | 187,476 | 139.4% | 230,055 |
| 400 - Supplies and Materials | 98,813 | 113,411 | 87.1% | 106,771 | 129,518 | 82.4% | 117,815 | 121,619 | 96.9% | 186,175 |
| 500 - Capital Expenditures | 13,498 | 15,140 | 89.2% | 2,030 | 2,074 | 97.9% | 2,906 | 1,200 | 242.1% | 0 |
| 800 - Other Expenditures | 32,993 | 29,345 | 112.4% | 24,736 | 18,619 | 132.9% | 36,886 | 27,000 | 136.6% | 63,001 |
| Capital Outlay Fund | 2,952,053 | 2,654,035 | 111.2% | 2,347,328 | 3,986,694 | 58.9% | 3,386,668 | 4,055,000 | 83.5% | 7,410,000 |
| 100 - Salaries and Wages | 0 | 0 | 0.0% | 3,003 | 4,431 | 67.8% | 0 | 0 | 0.0% | 335,000 |
| 200 - Employee Benefits | 0 | 0 | 0.0% | 448 | 768 | 58.4% | 0 | 0 | 0.0% | 85,000 |
| 300 - Purchased Services | 597,781 | 768,096 | 77.8% | 407,432 | 538,565 | 75.7% | 442,198 | 1,620,000 | 27.3% | 875,000 |
| 400 - Supplies and Materials | 23,676 | 21,734 | 108.9% | 2,599 | 11,969 | 21.7% | 29,579 | 8,120 | 364.3% | 1,445,595 |
| 500 - Capital Expenditures | 2,200,368 | 1,863,564 | 118.1% | 1,639,809 | 3,430,961 | 47.8% | 2,652,947 | 2,301,880 | 115.3% | 4,439,405 |
| 800 - Other Expenditures | 130,228 | 640 | 20348.1% | 294,038 | 0 | 0.0% | 261,944 | 125,000 | 209.6% | 230,000 |
| Building Construction Fund | 3,053,751 | 7,198,318 | 42.4% | 11,358,679 | 12,379,294 | 91.8% | 8,236,668 | 9,220,000 | 89.3% | 48,000,000 |
| 100 - Salaries and Wages | 745 | 4,410 | 16.9% | 27,303 | 34,391 | 79.4% | 20,039 | 426,933 | 4.7% | 0 |
| 200 - Employee Benefits | 167 | 733 | 22.8% | 5,989 | 7,775 | 77.0% | 4,000 | 93,067 | 4.3% | 0 |
| 300 - Purchased Services | 1,107,768 | 1,633,674 | 67.8% | 442,293 | 656,518 | 67.4% | 4,628,071 | 2,470,000 | 187.4% | 2,000,000 |
| 400 - Supplies and Materials | 1,837 | 27,615 | 6.7% | 180,068 | 179,887 | 100.1% | 3,067 | 0 | 0.0% | 0 |
| 500 - Capital Expenditures | 1,458,098 | 5,531,887 | 26.4% | 10,626,638 | 11,500,724 | 92.4% | 3,581,278 | 6,230,000 | 57.5% | 46,000,000 |
| 800 - Other Expenditures | 485,136 | 0 | 0.0% | 76,388 | 0 | 0.0% | 214 | 0 | 0.0% | 0 |
| Debt Service Fund | 13,320,191 | 57,896,141 | 23.0% | 26,980,720 | 69,130,949 | 39.0% | 15,408,433 | 14,245,000 | 108.2% | 19,270,000 |
| 500 - Capital Expenditures | 0 | 0 | 0.0% | 857,296 | 0 | 0.0% | 0 | 1,007,420 | 0.0% | 0 |
| 700 - Debt Service | 13,320,191 | 57,896,141 | 23.0% | 26,123,424 | 69,130,949 | 37.8% | 15,408,433 | 13,237,580 | 116.4% | 19,270,000 |
| Trust Fund | 1,600 | 8,600 | 18.6% | 5,000 | 7,000 | 71.4% | 669 | 5,000 | 13.4% | 5,000 |
| 300 - Purchased Services | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 421 | 0 | 0.0% | 0 |
| 800 - Other Expenditures | 1,600 | 8,600 | 18.6% | 5,000 | 7,000 | 71.4% | 248 | 5,000 | 5.0% | 5,000 |
| Grand Total | 78,998,365 | 144,452,583 | 54.7% | 104,926,690 | 169,932,454 | 61.7% | 100,668,798 | 112,287,710 | 89.7% | 163,775,000 |

EXPENDITURE SUMMARY CHART BY FUND



GENERAL FUND EXPENDITURES
FISCAL YEAR 2017



Expenditure Report By Fund

| | May 2014 | Actual 2014 | 2YPR % | May 2015 | Actual 2015 | Pr YTD % | May 2016 | Budget 2016 | % Spent | Budget 2017 |
|--|-------------------|-------------------|--------------|-------------------|-------------------|--------------|-------------------|-------------------|--------------|-------------------|
| General Fund | 51,654,447 | 67,385,897 | 76.7% | 55,540,923 | 74,141,243 | 74.9% | 64,412,796 | 74,577,710 | 86.4% | 78,500,000 |
| 100 - Salaries and Wages | 34,902,800 | 45,534,137 | 76.7% | 37,254,314 | 50,421,802 | 73.9% | 44,144,751 | 52,057,502 | 84.8% | 55,914,750 |
| 101 - Board Of Education Salaries | 20,005 | 36,255 | 55.2% | 16,250 | 30,000 | 54.2% | 17,372 | 32,500 | 53.5% | 32,500 |
| 110 - Administration/Supervision | 161,776 | 182,065 | 88.9% | 200,685 | 189,186 | 106.1% | 229,607 | 208,000 | 110.4% | 219,204 |
| 111 - Principals Salary | 1,433,112 | 1,648,774 | 86.9% | 2,045,790 | 2,371,111 | 86.3% | 2,312,512 | 2,511,450 | 92.1% | 2,446,975 |
| 113 - Managers Salary | 235,452 | 247,148 | 95.3% | 178,095 | 203,361 | 87.6% | 205,008 | 105,331 | 194.6% | 225,760 |
| 115 - Coordinators Salary | 393,950 | 352,183 | 111.9% | 582,424 | 619,653 | 94.0% | 754,164 | 850,838 | 88.6% | 915,081 |
| 116 - Directors Salary | 758,369 | 856,616 | 88.5% | 861,957 | 998,298 | 86.3% | 1,044,348 | 1,056,326 | 98.9% | 1,132,070 |
| 118 - Community Relations Coordinator | 48,635 | 54,756 | 88.8% | 46,532 | 54,106 | 86.0% | 123,864 | 133,998 | 92.4% | 136,841 |
| 130 - Custodial Salaries | 1,356,875 | 1,567,962 | 86.5% | 1,405,071 | 1,704,418 | 82.4% | 1,547,959 | 1,603,227 | 96.6% | 1,698,488 |
| 131 - Custodial OT | 4,149 | 4,960 | 83.7% | 5,074 | 5,361 | 94.6% | 0 | 0 | 0.0% | 0 |
| 132 - Custodial OT Reimbursed | (12,176) | (40,157) | 30.3% | (21,741) | (23,481) | 92.6% | (30,691) | 0 | 0.0% | 0 |
| 133 - Custodial Subs | 60,200 | 69,966 | 86.0% | 57,364 | 68,895 | 83.3% | 60,868 | 0 | 0.0% | 50,000 |
| 134 - Parking Attendant | 11,920 | 16,268 | 73.3% | 11,332 | 16,300 | 69.5% | 35,644 | 17,131 | 208.1% | 17,689 |
| 140 - Licensed Classroom Teacher | 20,411,062 | 27,739,373 | 73.6% | 21,028,966 | 30,003,186 | 70.1% | 25,124,725 | 31,746,947 | 79.1% | 33,560,242 |
| 141 - Non-Licensed Classroom Personnel | 203,619 | 246,024 | 82.8% | 214,855 | 258,817 | 83.0% | 192,612 | 96,941 | 198.7% | 107,384 |
| 143 - Licensed Instructional Support Personnel | 946,057 | 1,389,314 | 68.1% | 1,094,800 | 1,551,668 | 70.6% | 1,370,515 | 1,654,854 | 82.8% | 1,762,739 |
| 144 - Non-Licensed Instructional Support Personnel | 16,317 | 22,000 | 74.2% | 20,882 | 30,280 | 69.0% | 28,093 | 25,809 | 108.9% | 32,154 |
| 145 - Substitute Teacher Salaries | 510,703 | 571,147 | 89.4% | 602,565 | 687,622 | 87.6% | 647,664 | 656,105 | 98.7% | 668,085 |
| 146 - Substitute Non-Licensed Instructional Salaries | 0 | 0 | 0.0% | 336 | 336 | 100.0% | 0 | 0 | 0.0% | 0 |
| 150 - Physical Therapist | 38,978 | 55,539 | 70.2% | 83,442 | 113,940 | 73.2% | 102,690 | 125,569 | 81.8% | 131,821 |
| 151 - Occupational Therapist | 181,858 | 243,091 | 74.8% | 165,688 | 238,694 | 69.4% | 192,390 | 250,021 | 76.9% | 260,488 |
| 152 - Educational Speech/Language Pathologist | 902,733 | 1,237,799 | 72.9% | 861,863 | 1,246,121 | 69.2% | 1,033,793 | 1,386,074 | 74.6% | 1,446,710 |
| 154 - School Nurse | 182,525 | 219,617 | 83.1% | 187,437 | 269,318 | 69.6% | 232,887 | 310,548 | 75.0% | 264,956 |
| 155 - Licensed Nursing Services | 227,410 | 286,787 | 79.3% | 233,092 | 285,563 | 81.6% | 244,619 | 297,001 | 82.4% | 318,237 |
| 156 - School Social Worker | 417,122 | 565,859 | 73.7% | 396,200 | 564,088 | 70.2% | 463,309 | 581,801 | 79.6% | 616,089 |
| 157 - School Psychologist | 331,455 | 453,777 | 73.0% | 331,677 | 477,726 | 69.4% | 374,542 | 500,247 | 74.9% | 576,131 |
| 161 - Certified Paraprofessional | 2,311,634 | 3,108,737 | 74.4% | 2,545,513 | 3,227,124 | 78.9% | 2,775,225 | 3,404,729 | 81.5% | 3,557,421 |
| 163 - Foreign Language Interpreter | 3,205 | 3,155 | 101.6% | 3,738 | 4,038 | 92.6% | 3,625 | 0 | 0.0% | 2,100 |
| 170 - Non-Instructional Support | 2,023,162 | 2,439,983 | 82.9% | 2,326,939 | 2,921,004 | 79.7% | 2,848,762 | 2,869,571 | 99.3% | 3,276,567 |
| 174 - Therapeutic Recreational Service & DAPE Specialist | 150,575 | 198,307 | 75.9% | 124,991 | 181,143 | 69.0% | 163,368 | 212,055 | 77.0% | 245,400 |
| 175 - Cultural Liaison | 202,170 | 236,373 | 85.5% | 195,739 | 251,602 | 77.8% | 233,234 | 270,864 | 86.1% | 293,458 |
| 180 - Salary Non Licensed | 0 | 0 | 0.0% | 0 | 650 | 0.0% | 675 | 0 | 0.0% | 5,400 |
| 185 - Other Salary Payments | 352,895 | 393,458 | 89.7% | 282,004 | 440,816 | 64.0% | 405,340 | 465,373 | 87.1% | 520,379 |
| 186 - Athletic Salaries | 539,062 | 581,217 | 92.7% | 643,613 | 677,534 | 95.0% | 651,131 | 464,846 | 140.1% | 475,097 |
| 187 - Extra Curricular | 424 | 1,159 | 36.6% | 1,118 | 2,235 | 50.0% | 618 | 0 | 0.0% | 0 |
| 188 - Other Non-licensed Pay | 10,216 | 13,368 | 76.4% | 8,477 | 65,348 | 13.0% | 25,649 | 23,746 | 108.0% | 17,000 |
| 191 - Severance | 0 | 0 | 0.0% | 43,326 | 43,326 | 100.0% | 0 | 0 | 0.0% | 0 |
| 197 - Contingency | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 158,519 |
| 199 - Cash In Lieu of Benefits | 467,350 | 531,259 | 88.0% | 468,222 | 642,414 | 72.9% | 728,630 | 195,600 | 372.5% | 743,765 |
| 200 - Employee Benefits | 10,370,093 | 13,450,937 | 77.1% | 11,048,326 | 14,542,309 | 76.0% | 12,236,972 | 14,733,103 | 83.1% | 15,683,561 |
| 210 - FICA/Medicare | 2,522,306 | 3,304,973 | 76.3% | 2,522,236 | 3,497,252 | 72.1% | 3,177,416 | 3,888,524 | 81.7% | 4,198,001 |
| 214 - PERA | 507,340 | 616,567 | 82.3% | 548,898 | 691,770 | 79.3% | 664,676 | 697,965 | 95.2% | 767,358 |
| 218 - TRA | 1,891,008 | 2,545,037 | 74.3% | 2,145,887 | 2,964,276 | 72.4% | 2,550,662 | 3,114,484 | 81.9% | 3,322,044 |
| 220 - Health Insurance | 3,560,021 | 4,754,097 | 74.9% | 3,576,030 | 4,631,584 | 77.2% | 3,948,632 | 4,889,777 | 80.8% | 5,180,316 |
| 230 - Life Insurance | 58,386 | 57,644 | 101.3% | 29,513 | 33,287 | 88.7% | 5,140 | 37,598 | 13.7% | 6,831 |
| 235 - Dental Insurance | 471,177 | 563,667 | 83.6% | 528,493 | 735,762 | 71.8% | 565,022 | 721,492 | 78.3% | 728,393 |
| 240 - Long Term Disability Insurance | 95,845 | 123,366 | 77.7% | 125,439 | 152,945 | 82.0% | 79,968 | 129,112 | 61.9% | 115,263 |
| 250 - Deferred Compensation Plan | 594,181 | 766,155 | 77.6% | 631,620 | 862,901 | 73.2% | 777,866 | 886,020 | 87.8% | 966,655 |
| 251 - Sponsored Health Arrangements | 0 | 0 | 0.0% | 0 | 85,657 | 0.0% | 68,096 | 0 | 0.0% | 65,500 |
| 260 - Flex Fee | 56,801 | 56,801 | 100.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 270 - Workers Compensation | 507,763 | 326,923 | 155.3% | 684,019 | 468,310 | 146.1% | 374,798 | 300,000 | 124.9% | 300,000 |
| 280 - Unemployment Compensation | 17,919 | 17,919 | 100.0% | 6,832 | 12,279 | 55.6% | 24,697 | 33,200 | 74.4% | 33,200 |

| | May 2014 | Actual 2014 | 2YPR % | May 2015 | Actual 2015 | Pr YTD % | May 2016 | Budget 2016 | % Spent | Budget 2017 |
|--|------------------|------------------|--------------|------------------|------------------|--------------|------------------|------------------|---------------|------------------|
| 291 - Other Post-Employment Benefits | 87,345 | 317,787 | 27.5% | 249,360 | 292,204 | 85.3% | 0 | 0 | 0.0% | 0 |
| 297 - Contingency | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 34,931 | 0.0% | 0 |
| 299 - Other Employee Benefits | 0 | 0 | 0.0% | 0 | 114,081 | 0.0% | 0 | 0 | 0.0% | 0 |
| 300 - Purchased Services | 3,698,793 | 5,018,368 | 73.7% | 4,340,560 | 5,576,152 | 77.8% | 5,402,076 | 4,765,223 | 113.4% | 4,184,521 |
| 302 - Federal Subawards < \$25,000 | 185,333 | 160,064 | 115.8% | 0 | 0 | 0.0% | 5,000 | 5,000 | 100.0% | 0 |
| 303 - Federal Subawards < \$25,000 | 34,389 | 44,780 | 76.8% | 7,974 | 21,516 | 37.1% | 41,957 | 89,211 | 47.0% | 9,263 |
| 305 - Consulting Fees/Fees for Services | 511,147 | 524,849 | 97.4% | 1,089,339 | 1,317,733 | 82.7% | 1,321,228 | 830,854 | 159.0% | 811,340 |
| 306 - Special Education Litigation Costs | 7,032 | 7,032 | 100.0% | (685) | 505 | -135.6% | 2,441 | 0 | 0.0% | 0 |
| 308 - Federal Tuition Bill Pymt <\$25,000 | 0 | 0 | 0.0% | 0 | 25,000 | 0.0% | 0 | 25,000 | 0.0% | 0 |
| 309 - Federal Tuition Bill Pymt >\$25,000 | 0 | 0 | 0.0% | 0 | 100,000 | 0.0% | 0 | 225,000 | 0.0% | 0 |
| 311 - Professional Services | 40,704 | 42,346 | 96.1% | 107,357 | 4,162 | 2579.2% | 0 | 0 | 0.0% | 0 |
| 312 - Officials | 79,508 | 83,174 | 95.6% | 85,026 | 88,792 | 95.8% | 82,730 | 78,350 | 105.6% | 72,350 |
| 320 - Communication Services | 35,937 | 43,117 | 83.3% | 52,308 | 61,958 | 84.4% | 82,429 | 64,100 | 128.6% | 88,050 |
| 321 - Delivery Service | 923 | 923 | 100.0% | 0 | 0 | 0.0% | 0 | 3,000 | 0.0% | 0 |
| 329 - Postage and Parcel Services | 55,918 | 67,387 | 83.0% | 40,902 | 47,805 | 85.6% | 43,763 | 38,020 | 115.1% | 44,620 |
| 330 - Electricity | 884,920 | 1,074,605 | 82.3% | 915,072 | 1,103,925 | 82.9% | 1,011,799 | 1,122,000 | 90.2% | 1,146,820 |
| 331 - Water & Sewage | 83,096 | 97,296 | 85.4% | 78,512 | 92,780 | 84.6% | 98,637 | 110,000 | 89.7% | 112,925 |
| 332 - Refuse Removal | 33,810 | 40,469 | 83.5% | 43,685 | 51,601 | 84.7% | 46,423 | 49,500 | 93.8% | 57,230 |
| 338 - Federal Tuition Bill Pymt <\$25,000 | 0 | 25,000 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 339 - Federal Tuition Bill Pymt >\$25,000 | 0 | 125,000 | 0.0% | 0 | 0 | 0.0% | 40,295 | 31,016 | 129.9% | 0 |
| 340 - Insurance | 0 | 169,169 | 0.0% | 0 | 207,024 | 0.0% | 202,003 | 200,000 | 101.0% | 200,000 |
| 343 - Vehicle Insurance | 0 | 8,516 | 0.0% | 73 | 8,890 | 0.8% | 9,181 | 10,000 | 91.8% | 10,000 |
| 344 - Errors & Omissions | 0 | 3,788 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 345 - Licensed School Nurse Services > \$25,000 | 215 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 349 - Maintenance Agreement | 46,955 | 63,964 | 73.4% | 100,390 | 80,816 | 124.2% | 50,310 | 134,500 | 37.4% | 59,000 |
| 350 - Repairs and Maintenance Services | 42,697 | 48,206 | 88.6% | 35,152 | 149,039 | 23.6% | 54,345 | 103,925 | 52.3% | 67,425 |
| 352 - Repair and Maintenance - Equipment | 1,843 | 2,925 | 63.0% | 45,800 | 20,208 | 226.6% | 61,065 | 35,500 | 172.0% | 35,000 |
| 353 - Upkeep Of Grounds | 46,553 | 59,968 | 77.6% | 40,997 | (1,414) | -2899.9% | 50,000 | 44,000 | 113.6% | 44,000 |
| 354 - Repair and Maintenance - Buildings | 295,130 | 321,903 | 91.7% | 48,672 | 52,431 | 92.8% | 53,868 | 79,000 | 68.2% | 73,000 |
| 357 - Interpreter for the Deaf Services < \$25,000 | 938 | 1,088 | 86.2% | 370 | 820 | 45.1% | 1,296 | 0 | 0.0% | 0 |
| 358 - Foreign Language Interpreter Services < \$25,000 | 15,367 | 14,125 | 108.8% | 21,013 | 16,605 | 126.5% | 16,621 | 5,900 | 281.7% | 4,950 |
| 360 - Transportation Contracts | 4,830 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 361 - Transportation Contracts | 184,868 | 248,375 | 74.4% | 211,597 | 258,791 | 81.8% | 241,867 | 281,850 | 85.8% | 188,350 |
| 363 - Snow Removal | 173,567 | 173,567 | 100.0% | 241,840 | 243,835 | 99.2% | 186,635 | 250,000 | 74.7% | 200,000 |
| 365 - Travel Between Buildings | 5,135 | 9,781 | 52.5% | 3,455 | 7,690 | 44.9% | 6,510 | 2,500 | 260.4% | 9,500 |
| 366 - Travel, Conventions and Conferences | 201,502 | 375,371 | 53.7% | 312,119 | 411,831 | 75.8% | 301,000 | 429,747 | 70.0% | 391,148 |
| 367 - Out-of-State Travel, Federal Reimbursed | 1,012 | 2,319 | 43.6% | 4,920 | 13,387 | 36.8% | 16,000 | 29,030 | 55.1% | 7,000 |
| 368 - Car Allowance | 90,042 | 98,243 | 91.7% | 101,205 | 120,063 | 84.3% | 128,015 | 105,300 | 121.6% | 163,380 |
| 369 - Entry Fees/Student Travel Allowances | 17,825 | 16,041 | 111.1% | 30,414 | 28,042 | 108.5% | 94,685 | 38,350 | 246.9% | 87,450 |
| 370 - Operating Leases or Rentals | 0 | 0 | 0.0% | 0 | 19,809 | 0.0% | 0 | 0 | 0.0% | 0 |
| 373 - Speech/Language Pathologist Services < \$25,000 | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 50,000 | 0 | 0.0% | 50,000 |
| 380 - Advertising & Publishing | 21,350 | 28,851 | 74.0% | 29,880 | 33,855 | 88.3% | 14,807 | 15,300 | 96.8% | 15,300 |
| 381 - Printing & Binding | 9,674 | 9,977 | 97.0% | 2,788 | 4,899 | 56.9% | 33,394 | 8,000 | 417.4% | 8,000 |
| 382 - Print Calender | 9,568 | 9,568 | 100.0% | 16,196 | 16,196 | 100.0% | 12,251 | 20,000 | 61.3% | 20,000 |
| 385 - Printing Chargeback | (6,109) | (10,118) | 60.4% | (7,585) | (9,839) | 77.1% | (7,019) | (1,730) | 405.7% | (17,580) |
| 387 - Operating Lease | 4,032 | 15,184 | 26.6% | 95,046 | 57,033 | 166.6% | 204,804 | 0 | 0.0% | 0 |
| 390 - Payments Other Minnesota School Districts | 149,650 | 382,659 | 39.1% | 359,666 | 606,694 | 59.3% | 263,286 | 102,000 | 258.1% | 100,000 |
| 393 - Special Education Contracted Services | 85,528 | 335,633 | 25.5% | (156,042) | 54,067 | -288.6% | 88,270 | 0 | 0.0% | 0 |
| 394 - Payments Non-school Districts | 93,653 | 96,938 | 96.6% | 102,760 | 108,190 | 95.0% | 121,379 | 201,000 | 60.4% | 126,000 |
| 396 - Special Education Salary Purchased | 99,372 | 145,524 | 68.3% | 59,483 | 113,240 | 52.5% | 67,365 | 0 | 0.0% | 0 |
| 397 - Special Education Benefits Purchased | 17,109 | 41,950 | 40.8% | 17,529 | 37,067 | 47.3% | 18,826 | 0 | 0.0% | 0 |
| 398 - Interdepartmental Services (Chargeback) | 133,768 | 0 | 0.0% | 203,334 | 0 | 0.0% | 284,547 | 0 | 0.0% | 0 |
| 399 - SPED Contacted Services from another District/Coop | 0 | 8,810 | 0.0% | 0 | 1,103 | 0.0% | 64 | 0 | 0.0% | 0 |
| 400 - Supplies and Materials | 2,078,189 | 2,599,352 | 80.0% | 2,224,803 | 2,739,211 | 81.2% | 2,199,963 | 2,319,883 | 94.8% | 2,382,385 |
| 401 - Supplies and Materials - Non-Instructional | 561,159 | 663,037 | 84.6% | 614,639 | 723,116 | 85.0% | 731,236 | 658,845 | 111.0% | 848,410 |

| | May 2014 | Actual 2014 | 2YPR % | May 2015 | Actual 2015 | Pr YTD % | May 2016 | Budget 2016 | % Spent | Budget 2017 |
|---|------------------|------------------|--------------|------------------|------------------|--------------|------------------|------------------|--------------|------------------|
| 405 - Awards | 8,347 | 8,978 | 93.0% | 4,015 | 4,929 | 81.4% | 3,783 | 7,500 | 50.4% | 7,500 |
| 410 - Co/Ex-Curricular Supplies | 123,063 | 171,598 | 71.7% | 144,473 | 178,441 | 81.0% | 149,909 | 100,100 | 149.8% | 100,100 |
| 411 - Medical Training Ser. | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 3,500 | 0.0% | 0 |
| 415 - Team Uniforms | 35,518 | 37,831 | 93.9% | 43,549 | 62,905 | 69.2% | 40,678 | 19,500 | 208.6% | 19,500 |
| 416 - State Tournament Exp | 5,560 | 6,488 | 85.7% | 8,052 | 9,055 | 88.9% | 2,234 | 3,000 | 74.5% | 3,000 |
| 421 - Repair Supplies-Bldg | 0 | 225 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 430 - Supplies & Materials - Non-Individualized Instructional | 532,922 | 701,616 | 76.0% | 758,824 | 952,673 | 79.7% | 581,778 | 870,446 | 66.8% | 763,857 |
| 432 - Curriculum Development | 30 | 30 | 100.0% | 171 | 171 | 100.0% | 0 | 900 | 0.0% | 900 |
| 433 - Supplies & Materials - Individualized Instruction | 198,141 | 253,017 | 78.3% | 90,193 | 128,556 | 70.2% | 103,965 | 109,588 | 94.9% | 127,250 |
| 437 - First Aid Supplies | 10,864 | 10,864 | 100.0% | 1,849 | 1,949 | 94.9% | 9,908 | 10,500 | 94.4% | 10,500 |
| 440 - Fuels | 407,803 | 486,113 | 83.9% | 296,165 | 327,544 | 90.4% | 239,399 | 395,500 | 60.5% | 269,000 |
| 442 - Maintenance & Supplies | 3,315 | 4,236 | 78.3% | 282 | 309 | 91.3% | 0 | 5,000 | 0.0% | 0 |
| 443 - Rent Of Vehicles\Insurance | 819 | 819 | 100.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 450 - Materials Purchased For Resale | 13,368 | 36,308 | 36.8% | 10,585 | 58,998 | 17.9% | 61,957 | 2,620 | 2364.8% | 2,620 |
| 460 - Textbooks and Workbooks | 11,824 | 13,313 | 88.8% | 25,960 | 28,370 | 91.5% | 27,611 | 15,000 | 184.1% | 13,000 |
| 461 - Standardized Tests | 68,547 | 68,895 | 99.5% | 80,071 | 78,831 | 101.6% | 76,657 | 0 | 0.0% | 75,000 |
| 470 - Media Resources | 26,273 | 37,806 | 69.5% | 43,013 | 52,475 | 82.0% | 37,747 | 37,958 | 99.4% | 33,068 |
| 480 - A-V Aids | 9,502 | 12,316 | 77.2% | 7,989 | 12,328 | 64.8% | 5,903 | 11,700 | 50.4% | 10,700 |
| 489 - Periodicals & Nwsp | 7,638 | 8,119 | 94.1% | 4,410 | 6,594 | 66.9% | 6,529 | 5,991 | 109.0% | 5,391 |
| 490 - Food | 53,496 | 77,745 | 68.8% | 90,562 | 111,966 | 80.9% | 120,671 | 62,235 | 193.9% | 92,589 |
| 497 - Contingency | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 500 - Capital Expenditures | 91,290 | 184,470 | 49.5% | 169,738 | 195,503 | 86.8% | 119,691 | 170,123 | 70.4% | 98,868 |
| 520 - Building Acquisition or Construction | 26,420 | 26,420 | 100.0% | 0 | 0 | 0.0% | 9,600 | 0 | 0.0% | 0 |
| 522 - Building - Improvements | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 525 - Carver Scott Voc-Cap | 0 | 0 | 0.0% | 139 | 139 | 100.0% | 0 | 0 | 0.0% | 0 |
| 530 - Other Equipment Purchased | 42,581 | 62,555 | 68.1% | 61,646 | 77,806 | 79.2% | 46,384 | 49,623 | 93.5% | 30,796 |
| 533 - Other Equipment Purchased for SPED | 6,813 | 8,068 | 84.4% | 761 | 761 | 100.0% | 1,572 | 4,000 | 39.3% | 1,572 |
| 555 - Technology Equipment | 12,849 | 84,760 | 15.2% | 80,891 | 89,845 | 90.0% | 44,804 | 116,500 | 38.5% | 66,500 |
| 556 - Technology Equipment for SPED | 1,344 | 1,344 | 100.0% | 25,791 | 26,441 | 97.5% | 16,398 | 0 | 0.0% | 0 |
| 561 - Audio Visual Equipment | 1,280 | 1,320 | 97.0% | 256 | 256 | 100.0% | 934 | 0 | 0.0% | 0 |
| 563 - Software | 3 | 3 | 100.0% | 255 | 255 | 100.0% | 0 | 0 | 0.0% | 0 |
| 591 - Misc-Contingency | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 800 - Other Expenditures | 513,282 | 598,632 | 85.7% | 503,181 | 666,266 | 75.5% | 309,342 | 531,877 | 58.2% | 235,915 |
| 820 - Dues, Membership, Licenses and Certain Fees | 55,306 | 73,175 | 75.6% | 90,681 | 118,083 | 76.8% | 117,516 | 86,672 | 135.6% | 115,675 |
| 821 - Ties Membership | 0 | 0 | 0.0% | 1,206 | 1,206 | 100.0% | 0 | 0 | 0.0% | 0 |
| 822 - ECSU Membership | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 823 - MSBA Membership | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 824 - AMSD Membership | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 849 - Graduation Expense | 6,430 | 13,607 | 47.3% | 8,793 | 12,560 | 70.0% | 9,350 | 15,000 | 62.3% | 15,000 |
| 874 - Contingency | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 10,000 | 0.0% | 0 |
| 895 - Federal and Nonpublic Indirect Cost (Chargeback) | 7,025 | 6,940 | 101.2% | (952) | (661) | 144.0% | 0 | 2,500 | 0.0% | 0 |
| 896 - Taxes, Special Assessments and Interest Penalties | 7,002 | 7,002 | 100.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 899 - Miscellaneous Expenditures | 437,519 | 497,910 | 87.9% | 403,452 | 535,078 | 75.4% | 182,477 | 417,705 | 43.7% | 105,240 |
| Food Service Fund | 2,999,135 | 3,460,010 | 86.7% | 3,265,981 | 3,899,797 | 83.7% | 3,479,169 | 3,725,000 | 93.4% | 3,900,000 |
| 100 - Salaries and Wages | 907,434 | 1,024,152 | 88.6% | 858,755 | 1,088,940 | 78.9% | 967,647 | 1,064,111 | 90.9% | 1,125,867 |
| 113 - Managers Salary | 62,764 | 70,950 | 88.5% | 62,340 | 71,534 | 87.1% | 71,276 | 72,387 | 98.5% | 78,540 |
| 115 - Coordinators Salary | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 130 - Custodial Salaries | 989 | 989 | 100.0% | 650 | 650 | 100.0% | 0 | 0 | 0.0% | 0 |
| 131 - Custodial OT | 81 | 81 | 100.0% | 315 | 315 | 100.0% | 0 | 0 | 0.0% | 0 |
| 133 - Custodial Subs | 333 | 333 | 100.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 167 - Cafeteria Substitutes | 35,068 | 40,327 | 87.0% | 22,160 | 24,838 | 89.2% | 31,014 | 0 | 0.0% | 30,000 |
| 168 - Cafeteria Salaries | 764,486 | 860,536 | 88.8% | 736,802 | 947,365 | 77.8% | 822,140 | 952,689 | 86.3% | 971,200 |
| 170 - Non-Instructional Support | 33,640 | 39,616 | 84.9% | 28,390 | 33,646 | 84.4% | 32,140 | 39,035 | 82.3% | 31,127 |
| 185 - Other Salary Payments | 0 | 0 | 0.0% | 206 | 206 | 100.0% | 0 | 0 | 0.0% | 0 |

| | May 2014 | Actual 2014 | 2YPR % | May 2015 | Actual 2015 | Pr YTD % | May 2016 | Budget 2016 | % Spent | Budget 2017 |
|--|------------------|------------------|---------------|------------------|------------------|---------------|------------------|------------------|----------------|------------------|
| 199 - Cash In Lieu of Benefits | 10,074 | 11,320 | 89.0% | 7,892 | 10,385 | 76.0% | 11,077 | 0 | 0.0% | 15,000 |
| 200 - Employee Benefits | 202,398 | 221,485 | 91.4% | 186,055 | 240,923 | 77.2% | 229,879 | 238,999 | 96.2% | 267,893 |
| 210 - FICA/Medicare | 67,838 | 76,633 | 88.5% | 60,875 | 78,349 | 77.7% | 71,869 | 81,406 | 88.3% | 84,723 |
| 214 - PERA | 64,044 | 72,346 | 88.5% | 61,260 | 78,510 | 78.0% | 69,910 | 79,809 | 87.6% | 83,061 |
| 218 - TRA | 95 | 113 | 84.7% | 0 | 0 | 0.0% | 16 | 0 | 0.0% | 0 |
| 220 - Health Insurance | 46,711 | 47,774 | 97.8% | 43,263 | 57,497 | 75.2% | 65,549 | 52,564 | 124.7% | 68,222 |
| 230 - Life Insurance | 1,159 | 911 | 127.2% | 678 | 551 | 123.1% | 156 | 786 | 19.9% | 764 |
| 235 - Dental Insurance | 12,999 | 13,078 | 99.4% | 12,044 | 15,978 | 75.4% | 13,930 | 13,721 | 101.5% | 15,824 |
| 240 - Long Term Disability Insurance | 2,237 | 2,277 | 98.2% | 1,393 | 1,454 | 95.8% | 314 | 2,652 | 11.9% | 3,274 |
| 250 - Deferred Compensation Plan | 7,315 | 8,353 | 87.6% | 6,541 | 8,585 | 76.2% | 8,134 | 8,061 | 100.9% | 12,025 |
| 300 - Purchased Services | 64,198 | 72,036 | 89.1% | 66,896 | 76,703 | 87.2% | 90,176 | 66,710 | 135.2% | 83,740 |
| 320 - Communication Services | 236 | 236 | 100.0% | 0 | 0 | 0.0% | 0 | 750 | 0.0% | 0 |
| 329 - Postage and Parcel Services | 822 | 822 | 100.0% | 0 | 2,346 | 0.0% | 2,730 | 0 | 0.0% | 3,000 |
| 350 - Repairs and Maintenance Services | 0 | 0 | 0.0% | 311 | 311 | 100.0% | 4,600 | 0 | 0.0% | 5,000 |
| 352 - Repair and Maintenance - Equipment | 52,268 | 57,287 | 91.2% | 47,909 | 52,871 | 90.6% | 67,884 | 50,000 | 135.8% | 60,000 |
| 366 - Travel, Conventions and Conferences | 5,365 | 6,785 | 79.1% | 13,262 | 13,658 | 97.1% | 10,855 | 10,000 | 108.6% | 10,000 |
| 368 - Car Allowance | 2,780 | 3,080 | 90.3% | 2,700 | 3,600 | 75.0% | 2,420 | 2,860 | 84.6% | 2,640 |
| 385 - Printing Chargeback | 2,728 | 3,826 | 71.3% | 2,715 | 3,917 | 69.3% | 1,686 | 3,100 | 54.4% | 3,100 |
| 400 - Supplies and Materials | 1,753,728 | 2,064,667 | 84.9% | 1,959,594 | 2,291,475 | 85.5% | 2,065,770 | 2,273,680 | 90.9% | 2,357,500 |
| 401 - Supplies and Materials - Non-Instructional | 99,303 | 113,377 | 87.6% | 132,626 | 138,688 | 95.6% | 141,775 | 110,850 | 127.9% | 130,500 |
| 490 - Food | 1,412,617 | 1,559,241 | 90.6% | 1,594,153 | 1,771,079 | 90.0% | 1,720,649 | 1,768,130 | 97.3% | 1,835,000 |
| 491 - Commodities | 65,676 | 180,081 | 36.5% | 66,533 | 174,767 | 38.1% | 55,223 | 165,000 | 33.5% | 165,000 |
| 495 - Milk | 176,132 | 211,968 | 83.1% | 166,282 | 206,940 | 80.4% | 148,124 | 229,700 | 64.5% | 227,000 |
| 500 - Capital Expenditures | 38,176 | 38,176 | 100.0% | 159,259 | 159,259 | 100.0% | 79,588 | 55,000 | 144.7% | 55,000 |
| 530 - Other Equipment Purchased | 38,176 | 38,176 | 100.0% | 158,960 | 158,960 | 100.0% | 79,588 | 55,000 | 144.7% | 55,000 |
| 555 - Technology Equipment | 0 | 0 | 0.0% | 299 | 299 | 100.0% | 0 | 0 | 0.0% | 0 |
| 700 - Debt Service | 0 | 0 | 0.0% | 47 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 790 - Other Debt Service Expenditures | 0 | 0 | 0.0% | 47 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 800 - Other Expenditures | 33,200 | 39,494 | 84.1% | 35,375 | 42,497 | 83.2% | 46,109 | 26,500 | 174.0% | 10,000 |
| 820 - Dues, Membership, Licenses and Certain Fees | 10,763 | 11,541 | 93.3% | 661 | 1,048 | 63.1% | 10,192 | 1,500 | 679.5% | 10,000 |
| 899 - Miscellaneous Expenditures | 22,438 | 27,953 | 80.3% | 34,714 | 41,449 | 83.8% | 35,917 | 25,000 | 143.7% | 0 |
| Transportation Fund | 3,549,619 | 4,088,319 | 86.8% | 3,865,524 | 4,411,114 | 87.6% | 3,861,491 | 4,360,000 | 88.6% | 4,425,000 |
| 100 - Salaries and Wages | 5,060 | 6,277 | 80.6% | 4,250 | 5,284 | 80.4% | 10,951 | 1,493 | 733.5% | 15,665 |
| 140 - Licensed Classroom Teacher | 121 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 141 - Non-Licensed Classroom Personnel | 2,810 | 0 | 0.0% | 2,027 | 0 | 0.0% | 10,718 | 1,493 | 717.9% | 15,665 |
| 144 - Non-Licensed Instructional Support Personnel | 0 | 0 | 0.0% | 0 | 3,062 | 0.0% | 233 | 0 | 0.0% | 0 |
| 161 - Certified Paraprofessional | 2,128 | 6,277 | 33.9% | 2,222 | 2,222 | 100.0% | 0 | 0 | 0.0% | 0 |
| 200 - Employee Benefits | 852 | 1,064 | 80.1% | 1,128 | 1,295 | 87.1% | 3,993 | 233 | 1713.5% | 4,300 |
| 210 - FICA/Medicare | 378 | 480 | 78.7% | 303 | 387 | 78.3% | 804 | 115 | 699.1% | 1,120 |
| 214 - PERA | 358 | 455 | 78.7% | 318 | 400 | 79.4% | 893 | 112 | 797.8% | 1,175 |
| 220 - Health Insurance | 26 | 26 | 100.0% | 378 | 378 | 100.0% | 1,805 | 0 | 0.0% | 1,450 |
| 230 - Life Insurance | 11 | 14 | 78.8% | 7 | 7 | 94.2% | 0 | 2 | 0.0% | 15 |
| 235 - Dental Insurance | 4 | 4 | 100.0% | 65 | 65 | 100.0% | 352 | 0 | 0.0% | 225 |
| 240 - Long Term Disability Insurance | 16 | 20 | 81.3% | 17 | 18 | 97.1% | 34 | 4 | 848.0% | 50 |
| 250 - Deferred Compensation Plan | 60 | 66 | 90.8% | 40 | 40 | 100.0% | 104 | 0 | 0.0% | 265 |
| 300 - Purchased Services | 3,542,670 | 4,079,211 | 86.8% | 3,816,627 | 4,360,617 | 87.5% | 3,845,836 | 4,357,000 | 88.3% | 4,404,035 |
| 305 - Consulting Fees/Fees for Services | 0 | 0 | 0.0% | 0 | 3,306 | 0.0% | 17,495 | 0 | 0.0% | 1,035 |

| | May 2014 | Actual 2014 | 2YPR % | May 2015 | Actual 2015 | Pr YTD % | May 2016 | Budget 2016 | % Spent | Budget 2017 |
|---|------------------|------------------|--------------|------------------|------------------|---------------|------------------|------------------|---------------|------------------|
| 352 - Repair and Maintenance - Equipment | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 2,053 | 0 | 0.0% | 2,000 |
| 354 - Repair and Maintenance - Buildings | 218 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 361 - Transportation Contracts | 3,542,452 | 4,079,211 | 86.8% | 3,816,627 | 4,357,311 | 87.6% | 3,826,172 | 4,357,000 | 87.8% | 4,401,000 |
| 366 - Travel, Conventions and Conferences | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 116 | 0 | 0.0% | 0 |
| 400 - Supplies and Materials | 1,037 | 1,765 | 58.7% | 1,453 | 1,571 | 92.5% | 663 | 700 | 94.7% | 1,000 |
| 430 - Supplies & Materials - Non-Individualized Instructional | 414 | 414 | 100.0% | 0 | 0 | 0.0% | 0 | 700 | 0.0% | 0 |
| 440 - Fuels | 567 | 977 | 58.0% | 1,381 | 1,498 | 92.1% | 635 | 0 | 0.0% | 1,000 |
| 442 - Maintenance & Supplies | 56 | 374 | 14.9% | 73 | 73 | 100.0% | 28 | 0 | 0.0% | 0 |
| 500 - Capital Expenditures | 0 | 0 | 0.0% | 41,971 | 41,971 | 100.0% | 0 | 0 | 0.0% | 0 |
| 530 - Other Equipment Purchased | 0 | 0 | 0.0% | 20,152 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 555 - Technology Equipment | 0 | 0 | 0.0% | 21,819 | 41,971 | 52.0% | 0 | 0 | 0.0% | 0 |
| 800 - Other Expenditures | 0 | 0 | 0.0% | 95 | 375 | 25.4% | 49 | 574 | 8.5% | 0 |
| 899 - Miscellaneous Expenditures | 0 | 0 | 0.0% | 95 | 375 | 25.4% | 49 | 574 | 8.5% | 0 |
| Community Service Fund | 1,467,569 | 1,761,264 | 83.3% | 1,562,534 | 1,976,362 | 79.1% | 1,882,903 | 2,100,000 | 89.7% | 2,265,000 |
| 100 - Salaries and Wages | 901,303 | 1,106,039 | 81.5% | 970,666 | 1,220,929 | 79.5% | 1,206,494 | 1,368,415 | 88.2% | 1,386,151 |
| 115 - Coordinators Salary | 97,842 | 119,279 | 82.0% | 124,985 | 159,006 | 78.6% | 141,330 | 165,400 | 85.4% | 226,254 |
| 116 - Directors Salary | 90,505 | 102,310 | 88.5% | 91,207 | 104,070 | 87.6% | 99,427 | 105,913 | 93.9% | 109,623 |
| 140 - Licensed Classroom Teacher | 388,293 | 498,681 | 77.9% | 373,510 | 505,353 | 73.9% | 499,146 | 562,773 | 88.7% | 575,602 |
| 141 - Non-Licensed Classroom Personnel | 123,612 | 149,829 | 82.5% | 149,983 | 188,552 | 79.5% | 227,041 | 348,478 | 65.2% | 267,637 |
| 143 - Licensed Instructional Support Personnel | 11,598 | 13,135 | 88.3% | 26,166 | 15,489 | 168.9% | 2,691 | 3,192 | 84.3% | 1,400 |
| 144 - Non-Licensed Instructional Support Personnel | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 3,529 | 0 | 0.0% | 0 |
| 145 - Substitute Teacher Salaries | 0 | 0 | 0.0% | 183 | 1,033 | 17.7% | 0 | 0 | 0.0% | 0 |
| 154 - School Nurse | 3,014 | 4,125 | 73.1% | 2,870 | 4,111 | 69.8% | 5,138 | 4,113 | 124.9% | 8,000 |
| 155 - Licensed Nursing Services | 29,388 | 33,896 | 86.7% | 19,962 | 27,288 | 73.2% | 26,386 | 23,950 | 110.2% | 29,375 |
| 161 - Certified Paraprofessional | 9,974 | 9,609 | 103.8% | 14,674 | 13,985 | 104.9% | 524 | 0 | 0.0% | 0 |
| 170 - Non-Instructional Support | 86,549 | 103,490 | 83.6% | 105,431 | 127,286 | 82.8% | 139,457 | 112,596 | 123.9% | 121,560 |
| 180 - Salary Non Licensed | 22,192 | 27,159 | 81.7% | 22,758 | 26,132 | 87.1% | 16,391 | 31,000 | 52.9% | 34,500 |
| 185 - Other Salary Payments | 12,172 | 14,038 | 86.7% | 13,912 | 14,738 | 94.4% | 6,402 | 11,000 | 58.2% | 12,200 |
| 188 - Other Non-licensed Pay | 0 | 913 | 0.0% | 1,362 | 1,362 | 100.0% | 1,300 | 0 | 0.0% | 0 |
| 199 - Cash In Lieu of Benefits | 26,164 | 29,576 | 88.5% | 23,664 | 32,526 | 72.8% | 37,731 | 0 | 0.0% | 0 |
| 200 - Employee Benefits | 192,917 | 241,341 | 79.9% | 215,438 | 287,267 | 75.0% | 257,426 | 394,290 | 65.3% | 399,618 |
| 210 - FICA/Medicare | 64,804 | 79,538 | 81.5% | 65,109 | 84,482 | 77.1% | 87,075 | 284,704 | 30.6% | 113,351 |
| 214 - PERA | 29,037 | 33,999 | 85.4% | 33,779 | 41,280 | 81.8% | 43,314 | 30,084 | 144.0% | 48,525 |
| 218 - TRA | 29,721 | 38,733 | 76.7% | 30,712 | 40,541 | 75.8% | 37,114 | 8,594 | 431.9% | 59,413 |
| 220 - Health Insurance | 44,568 | 59,351 | 75.1% | 58,566 | 86,153 | 68.0% | 59,415 | 63,338 | 93.8% | 139,193 |
| 230 - Life Insurance | 2,325 | 1,533 | 151.6% | 1,522 | 948 | 160.5% | 444 | 503 | 88.3% | 925 |
| 235 - Dental Insurance | 9,405 | 11,944 | 78.7% | 10,061 | 14,022 | 71.8% | 12,133 | 3,028 | 400.7% | 15,583 |
| 240 - Long Term Disability Insurance | 2,016 | 2,417 | 83.4% | 2,940 | 3,454 | 85.1% | 2,561 | 855 | 299.5% | 4,163 |
| 250 - Deferred Compensation Plan | 11,042 | 13,824 | 79.9% | 12,749 | 16,387 | 77.8% | 15,370 | 1,944 | 790.6% | 17,225 |
| 294 - Contracted Benefits | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 1,240 | 0.0% | 1,240 |
| 300 - Purchased Services | 228,046 | 255,989 | 89.1% | 242,894 | 317,956 | 76.4% | 261,376 | 187,476 | 139.4% | 230,055 |
| 305 - Consulting Fees/Fees for Services | 138,626 | 157,713 | 87.9% | 143,448 | 191,716 | 74.8% | 176,945 | 122,798 | 144.1% | 159,034 |
| 311 - Professional Services | 32,577 | 32,577 | 100.0% | 21,400 | 21,400 | 100.0% | 0 | 0 | 0.0% | 0 |
| 320 - Communication Services | 313 | 341 | 91.7% | 274 | 331 | 82.8% | 313 | 450 | 69.6% | 500 |
| 329 - Postage and Parcel Services | 5,228 | 5,256 | 99.5% | 6,330 | 8,225 | 77.0% | 7,204 | 10,800 | 66.7% | 10,550 |
| 350 - Repairs and Maintenance Services | 0 | 0 | 0.0% | 5,502 | 5,182 | 106.2% | 11,640 | 0 | 0.0% | 0 |
| 358 - Foreign Language Interpreter Services < \$25,000 | 645 | 645 | 100.0% | 1,429 | 1,694 | 84.4% | 822 | 0 | 0.0% | 0 |
| 361 - Transportation Contracts | 328 | 588 | 55.8% | 11,223 | 18,375 | 61.1% | 18,639 | 400 | 4659.8% | 0 |
| 365 - Travel Between Buildings | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 919 | 0 | 0.0% | 0 |
| 366 - Travel, Conventions and Conferences | 3,235 | 3,413 | 94.8% | (3,106) | 9,784 | -31.7% | 4,339 | 3,700 | 117.3% | 5,500 |
| 367 - Out-of-State Travel, Federal Reimbursed | 98 | 98 | 100.0% | 3,729 | 0 | 0.0% | 350 | 3,200 | 10.9% | 0 |

| | May 2014 | Actual 2014 | 2YPR % | May 2015 | Actual 2015 | Pr YTD % | May 2016 | Budget 2016 | % Spent | Budget 2017 |
|---|------------------|------------------|---------------|------------------|------------------|---------------|------------------|------------------|---------------|------------------|
| 368 - Car Allowance | 5,170 | 5,640 | 91.7% | 4,498 | 5,969 | 75.4% | 5,368 | 5,390 | 99.6% | 5,390 |
| 369 - Entry Fees/Student Travel Allowances | 0 | 1,651 | 0.0% | 13,671 | 19,912 | 68.7% | 1,878 | 0 | 0.0% | 0 |
| 380 - Advertising & Publishing | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 160 | 500 | 32.0% | 500 |
| 381 - Printing & Binding | 35,886 | 41,706 | 86.0% | 29,534 | 29,444 | 100.3% | 27,467 | 31,938 | 86.0% | 41,270 |
| 385 - Printing Chargeback | 5,940 | 6,292 | 94.4% | 4,962 | 5,923 | 83.8% | 5,333 | 7,100 | 75.1% | 7,311 |
| 394 - Payments Non-school Districts | 0 | 70 | 0.0% | 0 | 0 | 0.0% | 0 | 1,200 | 0.0% | 0 |
| 400 - Supplies and Materials | 98,813 | 113,411 | 87.1% | 106,771 | 129,518 | 82.4% | 117,815 | 121,619 | 96.9% | 186,175 |
| 401 - Supplies and Materials - Non-Instructional | 8,791 | 13,152 | 66.8% | 6,669 | 17,024 | 39.2% | 17,342 | 14,054 | 123.4% | 17,027 |
| 404 - Service Grant | 45 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 430 - Supplies & Materials - Non-Individualized Instructional | 11,725 | 14,200 | 82.6% | 21,907 | 26,861 | 81.6% | 7,955 | 9,895 | 80.4% | 19,158 |
| 440 - Fuels | 484 | 484 | 100.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 442 - Maintenance & Supplies | 7,074 | 7,676 | 92.2% | 7,247 | 9,531 | 76.0% | 6,942 | 10,000 | 69.4% | 11,500 |
| 443 - Rent Of Vehicles/Insurance | 5,368 | 6,656 | 80.6% | 5,404 | 6,300 | 85.8% | 4,855 | 6,500 | 74.7% | 6,500 |
| 460 - Textbooks and Workbooks | 59,039 | 63,715 | 92.7% | 59,579 | 59,615 | 99.9% | 63,020 | 69,920 | 90.1% | 73,600 |
| 489 - Periodicals & Nwsp | 162 | 162 | 100.0% | 0 | 0 | 0.0% | 72 | 50 | 144.0% | 50 |
| 490 - Food | 6,124 | 7,366 | 83.1% | 5,964 | 10,187 | 58.5% | 17,629 | 11,200 | 157.4% | 58,340 |
| 500 - Capital Expenditures | 13,498 | 15,140 | 89.2% | 2,030 | 2,074 | 97.9% | 2,906 | 1,200 | 242.1% | 0 |
| 530 - Other Equipment Purchased | 12,523 | 14,121 | 88.7% | 2,010 | 2,054 | 97.9% | 2,415 | 1,200 | 201.3% | 0 |
| 555 - Technology Equipment | 975 | 1,019 | 95.7% | 20 | 20 | 100.0% | 490 | 0 | 0.0% | 0 |
| 800 - Other Expenditures | 32,993 | 29,345 | 112.4% | 24,736 | 18,619 | 132.9% | 36,886 | 27,000 | 136.6% | 63,001 |
| 820 - Dues, Membership, Licenses and Certain Fees | 1,345 | 1,345 | 100.0% | 1,715 | 1,739 | 98.6% | 2,264 | 2,300 | 98.4% | 2,400 |
| 894 - Special Events & Trips | 2,324 | 2,303 | 100.9% | 4,457 | 1,791 | 248.9% | 5,488 | 15,000 | 36.6% | 16,926 |
| 895 - Federal and Nonpublic Indirect Cost (Chargeback) | 50 | 50 | 100.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 898 - Scholarships | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 300 | 0.0% | 300 |
| 899 - Miscellaneous Expenditures | 29,274 | 25,647 | 114.1% | 18,564 | 15,089 | 123.0% | 29,134 | 9,400 | 309.9% | 43,375 |
| Capital Outlay Fund | 2,952,053 | 2,654,035 | 111.2% | 2,347,328 | 3,986,694 | 58.9% | 3,386,668 | 4,055,000 | 83.5% | 7,410,000 |
| 100 - Salaries and Wages | 0 | 0 | 0.0% | 3,003 | 4,431 | 67.8% | 0 | 0 | 0.0% | 335,000 |
| 170 - Non-Instructional Support | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 335,000 |
| 185 - Other Salary Payments | 0 | 0 | 0.0% | 3,003 | 4,431 | 67.8% | 0 | 0 | 0.0% | 0 |
| 200 - Employee Benefits | 0 | 0 | 0.0% | 448 | 768 | 58.4% | 0 | 0 | 0.0% | 85,000 |
| 210 - FICA/Medicare | 0 | 0 | 0.0% | 138 | 249 | 55.4% | 0 | 0 | 0.0% | 85,000 |
| 214 - PERA | 0 | 0 | 0.0% | 0 | 16 | 0.0% | 0 | 0 | 0.0% | 0 |
| 218 - TRA | 0 | 0 | 0.0% | 143 | 234 | 61.2% | 0 | 0 | 0.0% | 0 |
| 220 - Health Insurance | 0 | 0 | 0.0% | 106 | 175 | 60.6% | 0 | 0 | 0.0% | 0 |
| 230 - Life Insurance | 0 | 0 | 0.0% | 1 | 1 | 100.0% | 0 | 0 | 0.0% | 0 |
| 235 - Dental Insurance | 0 | 0 | 0.0% | 25 | 40 | 62.6% | 0 | 0 | 0.0% | 0 |
| 240 - Long Term Disability Insurance | 0 | 0 | 0.0% | 4 | 10 | 41.0% | 0 | 0 | 0.0% | 0 |
| 250 - Deferred Compensation Plan | 0 | 0 | 0.0% | 32 | 43 | 72.6% | 0 | 0 | 0.0% | 0 |
| 300 - Purchased Services | 597,781 | 768,096 | 77.8% | 407,432 | 538,565 | 75.7% | 442,198 | 1,620,000 | 27.3% | 875,000 |
| 305 - Consulting Fees/Fees for Services | 329,006 | 468,114 | 70.3% | 162,748 | 216,485 | 75.2% | 203,083 | 180,000 | 112.8% | 380,000 |
| 311 - Professional Services | 24,458 | 29,686 | 82.4% | 86,045 | 86,612 | 99.3% | 0 | 0 | 0.0% | 0 |
| 349 - Maintenance Agreement | 23,776 | 30,535 | 77.9% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 350 - Repairs and Maintenance Services | 485 | 0 | 0.0% | 0 | 135 | 0.0% | 0 | 0 | 0.0% | 0 |
| 354 - Repair and Maintenance - Buildings | 3,947 | 3,947 | 100.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 366 - Travel, Conventions and Conferences | 0 | 0 | 0.0% | 1,109 | 1,109 | 100.0% | 0 | 0 | 0.0% | 0 |
| 370 - Operating Leases or Rentals | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 42,144 | 0 | 0.0% | 495,000 |
| 387 - Operating Lease | 216,110 | 235,813 | 91.6% | 157,530 | 234,225 | 67.3% | 196,971 | 1,440,000 | 13.7% | 0 |
| 400 - Supplies and Materials | 23,676 | 21,734 | 108.9% | 2,599 | 11,969 | 21.7% | 29,579 | 8,120 | 364.3% | 1,445,595 |
| 401 - Supplies and Materials - Non-Instructional | 10,708 | 8,767 | 122.1% | 2,599 | 3,047 | 85.3% | 5,575 | 0 | 0.0% | 0 |
| 430 - Supplies & Materials - Non-Individualized Instructional | 605 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 800 | 0.0% | 0 |

| | May 2014 | Actual 2014 | 2YPR % | May 2015 | Actual 2015 | Pr YTD % | May 2016 | Budget 2016 | % Spent | Budget 2017 |
|---|------------------|------------------|-----------------|-------------------|-------------------|---------------|------------------|------------------|---------------|-------------------|
| 456 - Instructional Non-Capital Tech Supplies | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 145,000 |
| 460 - Textbooks and Workbooks | 11,058 | 11,058 | 100.0% | 0 | 8,922 | 0.0% | 21,004 | 7,320 | 286.9% | 25,595 |
| 466 - Instructional Tech Devices | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 1,275,000 |
| 470 - Media Resources | 1,305 | 1,909 | 68.3% | 0 | 0 | 0.0% | 3,000 | 0 | 0.0% | 0 |
| 500 - Capital Expenditures | 2,200,368 | 1,863,564 | 118.1% | 1,639,809 | 3,430,961 | 47.8% | 2,652,947 | 2,301,880 | 115.3% | 4,439,405 |
| 506 - Instructional Technology Software | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 100,000 |
| 511 - Site Or Grounds Improvement | (9,252) | 0 | 0.0% | 0 | 0 | 0.0% | 6,042 | 0 | 0.0% | 0 |
| 522 - Building - Improvements | 19,339 | 11,856 | 163.1% | 23,360 | 114,067 | 20.5% | 191,334 | 238,992 | 80.1% | 815,000 |
| 530 - Other Equipment Purchased | 246,378 | 240,434 | 102.5% | 249,220 | 276,392 | 90.2% | 225,579 | 324,304 | 69.6% | 1,089,405 |
| 535 - Capital Leases | 89,368 | 277,131 | 32.2% | 114,588 | 133,147 | 86.1% | 109,832 | 100,000 | 109.8% | 100,000 |
| 550 - Other Vehicles Purchased | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 33,000 | 0 | 0.0% | 40,000 |
| 555 - Technology Equipment | 693,935 | 348,320 | 199.2% | 578,885 | 530,644 | 109.1% | 314,495 | 700,676 | 44.9% | 960,000 |
| 556 - Technology Equipment for SPED | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 100,000 |
| 560 - Library Books | 6,271 | 6,949 | 90.2% | 3,292 | 6,536 | 50.4% | 2,453 | 7,500 | 32.7% | 0 |
| 562 - Textbooks | 754,149 | 619,239 | 121.8% | 578,502 | 688,128 | 84.1% | 403,108 | 780,408 | 51.7% | 0 |
| 563 - Software | 160,754 | 182,710 | 88.0% | 37,110 | 338,640 | 11.0% | 272,453 | 150,000 | 181.6% | 170,000 |
| 580 - Principal on Capital Lease/Installment Sales Contracts | 0 | 0 | 0.0% | 0 | 610,000 | 0.0% | 525,000 | 0 | 0.0% | 545,000 |
| 581 - Interest on Capital Lease/Installment Sales Contracts | 0 | 0 | 0.0% | 0 | 576,067 | 0.0% | 482,414 | 0 | 0.0% | 471,919 |
| 590 - Other Capital Expenditures | 239,426 | 176,925 | 135.3% | 54,853 | 157,339 | 34.9% | 87,237 | 0 | 0.0% | 48,081 |
| 800 - Other Expenditures | 130,228 | 640 | 20348.1% | 294,038 | 0 | 0.0% | 261,944 | 125,000 | 209.6% | 230,000 |
| 820 - Dues, Membership, Licenses and Certain Fees | 640 | 640 | 100.0% | (320) | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 821 - Ties Membership | 129,574 | 0 | 0.0% | 294,358 | 0 | 0.0% | 261,944 | 125,000 | 209.6% | 230,000 |
| 899 - Miscellaneous Expenditures | 14 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| Building Construction Fund | 3,053,751 | 7,198,318 | 42.4% | 11,358,679 | 12,379,294 | 91.8% | 8,236,668 | 9,220,000 | 89.3% | 48,000,000 |
| 100 - Salaries and Wages | 745 | 4,410 | 16.9% | 27,303 | 34,391 | 79.4% | 20,039 | 426,933 | 4.7% | 0 |
| 113 - Managers Salary | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 34,517 | 0.0% | 0 |
| 116 - Directors Salary | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 50,786 | 0.0% | 0 |
| 145 - Substitute Teacher Salaries | 745 | 4,410 | 16.9% | 0 | 0 | 0.0% | 4,951 | 0 | 0.0% | 0 |
| 170 - Non-Instructional Support | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 316,830 | 0.0% | 0 |
| 185 - Other Salary Payments | 0 | 0 | 0.0% | 27,303 | 34,391 | 79.4% | 15,088 | 0 | 0.0% | 0 |
| 199 - Cash In Lieu of Benefits | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 0 | 24,800 | 0.0% | 0 |
| 200 - Employee Benefits | 167 | 733 | 22.8% | 5,989 | 7,775 | 77.0% | 4,000 | 93,067 | 4.3% | 0 |
| 210 - FICA/Medicare | 55 | 335 | 16.4% | 2,037 | 2,554 | 79.8% | 1,504 | 32,241 | 4.7% | 0 |
| 214 - PERA | 0 | 0 | 0.0% | 0 | 17 | 0.0% | 33 | 20,723 | 0.2% | 0 |
| 218 - TRA | 48 | 295 | 16.2% | 2,048 | 2,562 | 79.9% | 1,352 | 11,025 | 12.3% | 0 |
| 220 - Health Insurance | 49 | 77 | 64.3% | 1,569 | 2,140 | 73.3% | 859 | 19,740 | 4.4% | 0 |
| 230 - Life Insurance | 0 | 1 | 0.0% | 63 | 63 | 100.0% | 0 | 272 | 0.0% | 0 |
| 235 - Dental Insurance | 7 | 10 | 65.5% | 65 | 133 | 48.6% | 92 | 1,788 | 5.2% | 0 |
| 240 - Long Term Disability Insurance | 1 | 2 | 63.6% | 163 | 171 | 95.2% | 11 | 918 | 1.2% | 0 |
| 250 - Deferred Compensation Plan | 7 | 13 | 56.6% | 45 | 135 | 33.0% | 148 | 6,360 | 2.3% | 0 |
| 300 - Purchased Services | 1,107,768 | 1,633,674 | 67.8% | 442,293 | 656,518 | 67.4% | 4,628,071 | 2,470,000 | 187.4% | 2,000,000 |
| 305 - Consulting Fees/Fees for Services | 1,102,846 | 1,628,240 | 67.7% | 425,745 | 570,378 | 74.6% | 4,524,952 | 2,470,000 | 183.2% | 2,000,000 |
| 331 - Water & Sewage | 0 | 0 | 0.0% | 0 | 0 | 0.0% | 270 | 0 | 0.0% | 0 |
| 366 - Travel, Conventions and Conferences | 4,897 | 5,434 | 90.1% | 0 | 69,592 | 0.0% | 102,848 | 0 | 0.0% | 0 |
| 380 - Advertising & Publishing | 25 | 0 | 0.0% | 16,548 | 16,548 | 100.0% | 0 | 0 | 0.0% | 0 |
| 400 - Supplies and Materials | 1,837 | 27,615 | 6.7% | 180,068 | 179,887 | 100.1% | 3,067 | 0 | 0.0% | 0 |
| 401 - Supplies and Materials - Non-Instructional | 1,240 | 91 | 1359.2% | 3,587 | 3,663 | 97.9% | 0 | 0 | 0.0% | 0 |
| 430 - Supplies & Materials - Non-Individualized Instructional | 0 | 24,738 | 0.0% | 150,341 | 176,223 | 85.3% | 0 | 0 | 0.0% | 0 |
| 460 - Textbooks and Workbooks | 0 | 2,036 | 0.0% | 26,140 | 0 | 0.0% | 0 | 0 | 0.0% | 0 |
| 490 - Food | 597 | 750 | 79.6% | 0 | 0 | 0.0% | 3,067 | 0 | 0.0% | 0 |

| | May 2014 | Actual 2014 | 2YPR % | May 2015 | Actual 2015 | Pr YTD % | May 2016 | Budget 2016 | % Spent | Budget 2017 |
|--|-------------------|--------------------|--------------|--------------------|--------------------|--------------|--------------------|--------------------|---------------|--------------------|
| 500 - Capital Expenditures | 1,458,098 | 5,531,887 | 26.4% | 10,626,638 | 11,500,724 | 92.4% | 3,581,278 | 6,230,000 | 57.5% | 46,000,000 |
| 510 - Site or Grounds Acquisition | 7,955 | 7,955 | 100.0% | 0 | 0 | 0.0% | 880,067 | 0 | 0.0% | 0 |
| 511 - Site Or Grounds Improvement | 784,610 | 767,494 | 102.2% | 94,661 | 94,661 | 100.0% | 874,531 | 0 | 0.0% | 4,260,000 |
| 520 - Building Acquisition or Construction | 26,737 | 26,737 | 100.0% | 5,025 | 5,025 | 100.0% | 24,417 | 3,100,000 | 0.8% | 0 |
| 522 - Building - Improvements | 191,230 | 3,816,305 | 5.0% | 6,874,038 | 7,479,395 | 91.9% | 890,377 | 2,755,000 | 32.3% | 40,715,000 |
| 530 - Other Equipment Purchased | 157,188 | 159,972 | 98.3% | 497,854 | 521,711 | 95.4% | 512,337 | 75,000 | 683.1% | 0 |
| 555 - Technology Equipment | 290,380 | 753,424 | 38.5% | 3,155,061 | 3,399,932 | 92.8% | 399,547 | 300,000 | 133.2% | 1,025,000 |
| 800 - Other Expenditures | 485,136 | 0 | 0.0% | 76,388 | 0 | 0.0% | 214 | 0 | 0.0% | 0 |
| 899 - Miscellaneous Expenditures | 485,136 | 0 | 0.0% | 76,388 | 0 | 0.0% | 214 | 0 | 0.0% | 0 |
| Debt Service Fund | 13,320,191 | 57,896,141 | 23.0% | 26,980,720 | 69,130,949 | 39.0% | 15,408,433 | 14,245,000 | 108.2% | 19,270,000 |
| 500 - Capital Expenditures | 0 | 0 | 0.0% | 857,296 | 0 | 0.0% | 0 | 1,007,420 | 0.0% | 0 |
| 580 - Principal on Capital Lease/Installment Sales Contracts | 0 | 0 | 0.0% | 610,000 | 0 | 0.0% | 0 | 525,000 | 0.0% | 0 |
| 581 - Interest on Capital Lease/Installment Sales Contracts | 0 | 0 | 0.0% | 247,296 | 0 | 0.0% | 0 | 482,420 | 0.0% | 0 |
| 700 - Debt Service | 13,320,191 | 57,896,141 | 23.0% | 26,123,424 | 69,130,949 | 37.8% | 15,408,433 | 13,237,580 | 116.4% | 19,270,000 |
| 710 - Bond, Redemption of Principal | 7,620,000 | 49,105,000 | 15.5% | 21,230,000 | 62,485,000 | 34.0% | 8,860,000 | 8,860,000 | 100.0% | 11,135,000 |
| 720 - Bond, Interest | 5,698,346 | 8,789,296 | 64.8% | 4,886,744 | 6,488,344 | 75.3% | 6,543,743 | 4,366,570 | 149.9% | 8,124,938 |
| 790 - Other Debt Service Expenditures | 1,845 | 1,845 | 100.0% | 6,680 | 157,605 | 4.2% | 4,690 | 11,010 | 42.6% | 10,062 |
| Trust Fund | 1,600 | 8,600 | 18.6% | 5,000 | 7,000 | 71.4% | 669 | 5,000 | 13.4% | 5,000 |
| 300 - Purchased Services | | | 0.0% | 0 | 0 | 0.0% | 421 | 0 | 0.0% | 0 |
| 305 - Consulting Fees/Fees for Services | | | 0.0% | 0 | 0 | 0.0% | 421 | 0 | 0.0% | 0 |
| 800 - Other Expenditures | 1,600 | 8,600 | 18.6% | 5,000 | 7,000 | 71.4% | 248 | 5,000 | 5.0% | 5,000 |
| 896 - Taxes, Special Assessments and Interest Penalties | | | 0.0% | 0 | 0 | 0.0% | 248 | 0 | 0.0% | 0 |
| 898 - Scholarships | 1,600 | 8,600 | 18.6% | 5,000 | 7,000 | 71.4% | 0 | 5,000 | 0.0% | 5,000 |
| Grand Total | 78,998,365 | 144,452,583 | 54.7% | 104,926,690 | 169,932,454 | 61.7% | 100,668,798 | 112,287,710 | 89.7% | 163,775,000 |

BUDGET DETAIL REVENUES

Revenue Summary by Fund

Revenue Budget Chart

General Fund Revenues Chart

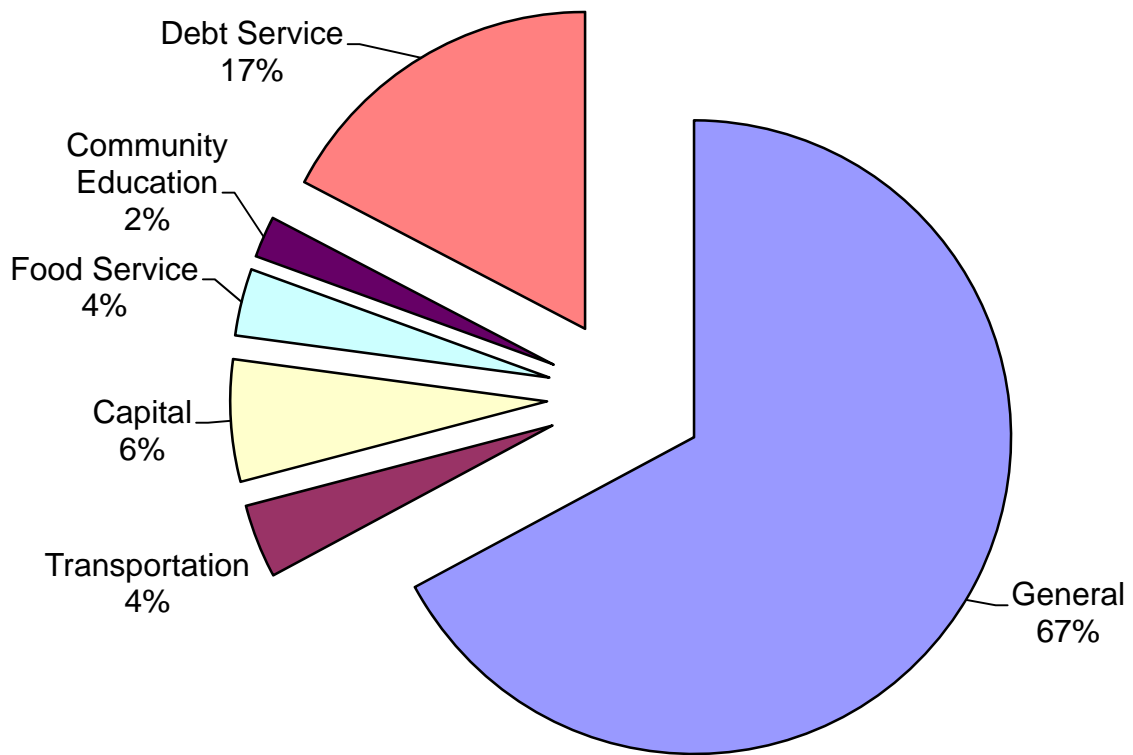
Minnesota Department of Education – General Education Revenue Report

Minnesota Department of Education – Levy Limitation & Certification Report

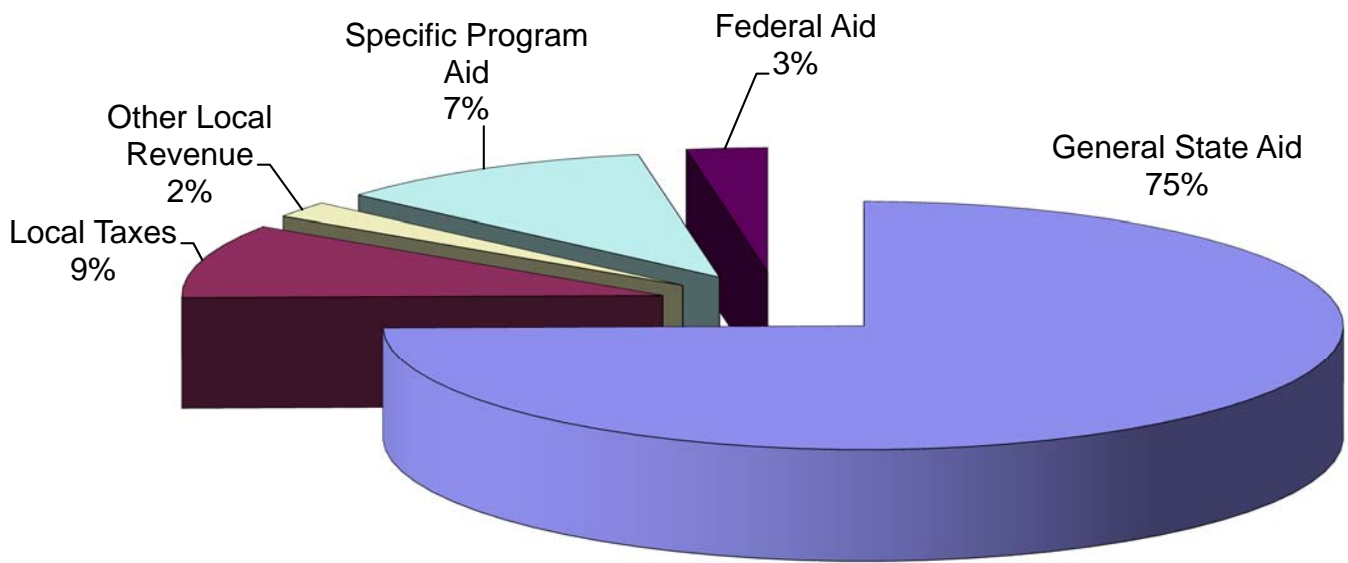
Revenue Summary Report By Fund

| | Budget 2014 | Actual 2014 | Budget 2015 | Actual 2015 | Budget 2016 | Budget 2017 |
|---|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------|
| 01 - General Fund | 65,900,000 | 64,952,369 | 72,345,000 | 71,769,155 | 74,775,000 | 78,700,000 |
| 001-020 - Local Taxes | 6,633,120 | 2,756,640 | 6,618,445 | 6,254,058 | 6,276,631 | 7,587,227 |
| 021-099 - Other Local Revenue | 1,022,750 | 1,194,733 | 952,750 | 1,438,582 | 1,112,750 | 1,507,950 |
| 200 - General State Aid | 50,089,130 | 52,801,959 | 56,618,805 | 54,668,573 | 56,921,208 | 58,809,632 |
| 300 - Specific Program State Aid | 5,981,500 | 6,076,833 | 5,981,500 | 7,409,992 | 8,106,010 | 8,515,303 |
| 400 - Federal Aid Through the State | 2,078,800 | 1,989,701 | 2,078,800 | 1,838,975 | 2,267,401 | 2,134,888 |
| 600 - Local Sales | 94,700 | 132,503 | 94,700 | 158,975 | 91,000 | 145,000 |
| 02 - Food Service Fund | 3,500,000 | 3,556,026 | 3,670,000 | 3,927,152 | 3,770,000 | 4,000,000 |
| 021-099 - Other Local Revenue | 2,000 | 877 | 2,000 | - | 2,000 | 2,000 |
| 300 - Specific Program State Aid | 145,000 | 141,295 | 145,000 | 207,575 | 185,000 | 195,000 |
| 400 - Federal Aid Through the State | 1,526,000 | 1,666,442 | 1,731,000 | 1,761,263 | 1,701,000 | 1,716,000 |
| 600 - Local Sales | 1,827,000 | 1,747,412 | 1,792,000 | 1,958,314 | 1,882,000 | 2,087,000 |
| 03 - Transportation Fund | 4,000,000 | 3,536,681 | 4,200,000 | 3,782,315 | 4,285,000 | 4,385,000 |
| 200 - General State Aid | 2,700,000 | 2,491,439 | 3,100,000 | 2,561,639 | 3,185,000 | 2,608,488 |
| 300 - Specific Program State Aid | 1,300,000 | 1,045,242 | 1,100,000 | 1,220,676 | 1,100,000 | 1,776,512 |
| 04 - Community Service Fund | 1,754,200 | 1,767,270 | 1,925,000 | 1,915,937 | 2,200,000 | 2,465,000 |
| 001-020 - Local Taxes | 526,700 | 261,608 | 518,265 | 524,374 | 531,721 | 548,035 |
| 021-099 - Other Local Revenue | 696,280 | 731,636 | 738,350 | 791,508 | 1,047,800 | 968,940 |
| 200 - General State Aid | 8,580 | 246,705 | 8,145 | 626 | 410 | 945 |
| 300 - Specific Program State Aid | 522,640 | 527,321 | 660,240 | 599,428 | 620,069 | 947,080 |
| 05 - Capital Outlay Fund | 3,288,300 | 3,591,984 | 4,015,000 | 4,325,183 | 3,955,000 | 7,265,000 |
| 001-020 - Local Taxes | 2,428,750 | 2,710,040 | 2,576,075 | 3,031,780 | 2,644,575 | 5,754,599 |
| 021-099 - Other Local Revenue | - | 15,263 | 2,075 | 5,952 | 2,000 | 20,000 |
| 200 - General State Aid | 857,050 | 841,588 | 1,336,325 | 1,183,785 | 1,241,776 | 1,133,494 |
| 300 - Specific Program State Aid | - | 25,094 | 98,025 | 90,086 | 66,649 | 346,907 |
| 600 - Local Sales | 2,500 | - | 2,500 | 13,580 | - | 10,000 |
| 06 - Building Construction Fund | 100,000 | 13,582,618 | 100,000 | 20,653 | 103,000,000 | 450,000 |
| 021-099 - Other Local Revenue | 100,000 | 97,255 | 35,000 | 20,653 | 500,000 | 450,000 |
| 600 - Local Sales | - | 119,370 | 65,000 | - | - | - |
| 631 - Bond Proceeds | - | 13,365,993 | - | - | 102,500,000 | - |
| 07 - Debt Service Fund | 13,300,000 | 13,619,506 | 13,190,000 | 26,304,935 | 14,230,000 | 20,265,000 |
| 001-020 - Local Taxes | 13,279,000 | 12,990,700 | 12,513,900 | 12,504,040 | 13,894,225 | 18,896,100 |
| 021-099 - Other Local Revenue | 10,000 | 237,971 | 10,000 | 74,907 | 5,000 | - |
| 200 - General State Aid | 11,000 | 11,155 | 6,100 | 35,352 | 35,775 | 47,830 |
| 300 - Specific Program State Aid | - | 379,679 | 660,000 | 637,090 | 295,000 | 1,321,070 |
| 631 - Bond Proceeds | - | - | - | 13,053,546 | - | - |
| 08 - Trust Fund | 100 | 2,112 | 100 | 4,000 | 100 | 100 |
| 021-099 - Other Local Revenue | 100 | 2,112 | 100 | 4,000 | 100 | 100 |
| 45 - Post-Employment Benefits Irrevocable Trust Fund | 100,000 | 501,143 | 200,000 | 93,722 | 200,000 | 200,000 |
| 021-099 - Other Local Revenue | 100,000 | 501,143 | 200,000 | 93,722 | 200,000 | 200,000 |
| Grand Total | 91,942,600 | 105,109,708 | 99,645,100 | 112,143,052 | 206,415,100 | 117,730,100 |

REVENUE BUDGET
FISCAL YEAR 2017



GENERAL FUND REVENUES
FISCAL YEAR 2017



Revenue Report By Fund

| | Actual 2014 | Budget 2015 | Actual 2015 | Budget 2016 | Budget 2017 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Fund | 64,952,369 | 72,345,000 | 71,769,155 | 74,775,000 | 78,700,000 |
| 001-020 - Local Taxes | 2,756,640 | 6,618,445 | 6,254,058 | 6,276,631 | 7,587,227 |
| 001 - Property Tax Levy - General | 5,133,247 | 5,476,065 | 4,881,790 | 6,251,631 | 7,371,807 |
| 005 - Unemployment Compensation Levy | 60,790 | 42,380 | 42,380 | 25,000 | 25,000 |
| 009 - Fiscal Disparities Revenue | 1,012,933 | 900,000 | 1,192,489 | 0 | 0 |
| 010 - County Apportionment | 145,675 | 200,000 | 137,398 | 0 | 190,420 |
| 020 - Property Tax Shift Recognition Revenue | (3,596,006) | 0 | 0 | 0 | 0 |
| 021-099 - Other Local Revenue | 1,194,733 | 952,750 | 1,438,582 | 1,112,750 | 1,507,950 |
| 021 - Tuition and Reimbursements | 0 | 15,000 | 0 | 0 | 0 |
| 031 - Tuition from Out-Of-State School Districts | 1,810 | 0 | 2,375 | 0 | 0 |
| 040 - Tuition from Patrons | 0 | 0 | 0 | 0 | 0 |
| 050 - Fees from Patrons | 27,304 | 12,500 | 10,235 | 12,500 | 18,000 |
| 052 - Activity Fees | 238,460 | 190,000 | 211,284 | 200,000 | 250,000 |
| 054 - Parking Fees | 26,906 | 30,000 | 31,822 | 30,000 | 30,000 |
| 059 - Student Workbooks/Fines | 1,187 | 3,500 | 1,060 | 3,000 | 3,000 |
| 060 - Admissions | 120,774 | 60,000 | 101,351 | 60,000 | 87,000 |
| 071 - MA Billing Revenue | 109,498 | 115,000 | 226,239 | 150,000 | 150,000 |
| 088 - Rent | 22,947 | 25,000 | 12,250 | 0 | 0 |
| 089 - Rent | 16,000 | 15,000 | 10,790 | 0 | 15,000 |
| 092 - Interest Earnings | 28,511 | 20,000 | 23,448 | 20,000 | 30,000 |
| 093 - Rent | 17,900 | 20,000 | 16,110 | 20,000 | 22,200 |
| 094 - Rent From Property | 10,000 | 9,000 | 15,000 | 0 | 10,000 |
| 095 - Printing Charges | 8,568 | 7,500 | 4,787 | 7,500 | 7,500 |
| 096 - Gifts and Bequests | 104,485 | 29,000 | 96,861 | 274,000 | 294,500 |
| 099 - Misc Revenues From Local Sources | 460,384 | 401,250 | 674,970 | 335,750 | 590,750 |
| 200 - General State Aid | 52,801,959 | 56,618,805 | 54,668,573 | 56,921,208 | 58,809,632 |
| 201 - Endowment Fund Apportionment | 214,844 | 225,000 | 236,088 | 225,000 | 252,008 |
| 211 - General Education Aid | 48,369,995 | 55,752,380 | 53,890,601 | 56,096,808 | 58,043,563 |
| 212 - Literacy Incentive Aid | 549,344 | 550,000 | 500,007 | 525,000 | 470,885 |
| 213 - Shared Time Aid | 37,926 | 55,000 | 26,192 | 38,000 | 20,000 |
| 227 - Abatement Aid | 32,418 | 35,000 | 14,241 | 35,000 | 20,060 |
| 229 - Disparity Reduction Aid | 24 | 25 | 27 | 0 | 29 |
| 234 - Homestead/Agricultural Credit | 1,403 | 1,400 | 1,418 | 1,400 | 2,882 |

| | Actual 2014 | Budget 2015 | Actual 2015 | Budget 2016 | Budget 2017 |
|---|------------------|------------------|------------------|------------------|------------------|
| 258 - Other State Credits | 0 | 0 | 0 | 0 | 205 |
| 299 - State Aid Adjustment for Property Tax Shift | 3,596,006 | 0 | 0 | 0 | 0 |
| 300 - Specific Program State Aid | 6,076,833 | 5,981,500 | 7,409,992 | 8,106,010 | 8,515,303 |
| 300 - State Aids Received From MDE | 142,925 | 31,500 | 344,645 | 916,951 | 1,033,682 |
| 360 - State Aid for Special Education | 5,896,932 | 5,900,000 | 6,899,479 | 7,189,059 | 7,476,621 |
| 369 - Other Revenue from Other State Agencies | 0 | 0 | 114,081 | 0 | 0 |
| 370 - Other Aid from MDE | 36,975 | 50,000 | 51,788 | 0 | 5,000 |
| 400 - Federal Aid Through the State | 1,989,701 | 2,078,800 | 1,838,975 | 2,267,401 | 2,134,888 |
| 400 - Federal Aids Received through MDE | 1,989,701 | 2,078,800 | 1,840,367 | 2,267,401 | 2,134,888 |
| 499 - Miscellaneous Federal Revenue | 0 | 0 | (1,392) | 0 | 0 |
| 600 - Local Sales | 132,503 | 94,700 | 158,975 | 91,000 | 145,000 |
| 605 - Activity Admissions | 0 | 0 | (5,258) | 0 | 0 |
| 620 - Sale of Materials from Revenue Producing Activities | 3,278 | 0 | 4,717 | 0 | 3,000 |
| 621 - Sale of Materials Purchased for Resale (Net of Tax) | 129,069 | 94,700 | 159,006 | 91,000 | 142,000 |
| 628 - Judgments for the School District | 156 | 0 | 510 | 0 | 0 |
| 02 - Food Service Fund | 3,556,026 | 3,670,000 | 3,927,152 | 3,770,000 | 4,000,000 |
| 021-099 - Other Local Revenue | 877 | 2,000 | 0 | 2,000 | 2,000 |
| 092 - Interest Earnings | 877 | 2,000 | 0 | 2,000 | 2,000 |
| 096 - Gifts and Bequests | 0 | 0 | 0 | 0 | 0 |
| 300 - Specific Program State Aid | 141,295 | 145,000 | 207,575 | 185,000 | 195,000 |
| 300 - State Aids Received From MDE | 125,329 | 145,000 | 207,575 | 185,000 | 195,000 |
| 319 - State Aids Received From MDE | 15,966 | 0 | 0 | 0 | 0 |
| 400 - Federal Aid Through the State | 1,666,442 | 1,731,000 | 1,761,263 | 1,701,000 | 1,716,000 |
| 471 - School Lunch Program | 296,133 | 300,000 | 328,047 | 300,000 | 300,000 |
| 472 - Special Assistance - Needy Child Program | 848,172 | 950,000 | 984,200 | 920,000 | 925,000 |
| 473 - Commodity Cash Rebate Program | 81,903 | 50,000 | 40,497 | 50,000 | 50,000 |
| 474 - Commodity Distribution Program | 180,081 | 160,000 | 174,767 | 180,000 | 180,000 |
| 475 - Special Milk Program | 1,196 | 1,000 | 604 | 1,000 | 1,000 |
| 476 - School Breakfast Program | 195,039 | 230,000 | 231,793 | 200,000 | 210,000 |
| 479 - Summer Food Service Program | 63,917 | 40,000 | 1,355 | 50,000 | 50,000 |

| | Actual 2014 | Budget 2015 | Actual 2015 | Budget 2016 | Budget 2017 |
|---|------------------|------------------|------------------|------------------|------------------|
| 600 - Local Sales | 1,747,412 | 1,792,000 | 1,958,314 | 1,882,000 | 2,087,000 |
| 601 - Food Service Sales to Pupils | 1,670,192 | 1,735,000 | 1,835,381 | 1,790,000 | 1,970,000 |
| 606 - Food Service Sales to Adults | 58,049 | 57,000 | 58,298 | 62,000 | 67,000 |
| 608 - Special Function Food Sales | 19,171 | 0 | 64,636 | 30,000 | 50,000 |
| 03 - Transportation Fund | 3,536,681 | 4,200,000 | 3,782,315 | 4,285,000 | 4,385,000 |
| 200 - General State Aid | 2,491,439 | 3,100,000 | 2,561,639 | 3,185,000 | 2,608,488 |
| 211 - General Education Aid | 2,491,439 | 3,100,000 | 2,561,639 | 3,185,000 | 2,608,488 |
| 300 - Specific Program State Aid | 1,045,242 | 1,100,000 | 1,220,676 | 1,100,000 | 1,776,512 |
| 300 - State Aids Received From MDE | 1,404 | 0 | (173) | 0 | 251,512 |
| 360 - State Aid for Special Education | 1,043,838 | 1,100,000 | 1,220,849 | 1,100,000 | 1,525,000 |
| 04 - Community Service Fund | 1,767,270 | 1,925,000 | 1,915,937 | 2,200,000 | 2,465,000 |
| 001-020 - Local Taxes | 261,608 | 518,265 | 524,374 | 531,721 | 548,035 |
| 001 - Property Tax Levy - General | 449,484 | 461,965 | 457,142 | 531,721 | 548,035 |
| 009 - Fiscal Disparities Revenue | 57,740 | 56,300 | 67,232 | 0 | 0 |
| 020 - Property Tax Shift Recognition Revenue | (245,616) | 0 | 0 | 0 | 0 |
| 021-099 - Other Local Revenue | 731,636 | 738,350 | 791,508 | 1,047,800 | 968,940 |
| 040 - Tuition from Patrons | 548,434 | 523,350 | 591,935 | 814,800 | 373,500 |
| 050 - Fees from Patrons | 52,989 | 62,000 | 62,332 | 62,000 | 419,190 |
| 051 - Special Events | 0 | 2,000 | 323 | 0 | 0 |
| 055 - Publicity & Promotion | 0 | 0 | 0 | 0 | 0 |
| 092 - Interest Earnings | 356 | 0 | 0 | 0 | 0 |
| 093 - Rent | 132,071 | 150,000 | 132,568 | 170,000 | 175,000 |
| 096 - Gifts and Bequests | 9,799 | 0 | 13,372 | 0 | 0 |
| 099 - Misc Revenues From Local Sources | (12,012) | 1,000 | (9,022) | 1,000 | 1,250 |
| 200 - General State Aid | 246,705 | 8,145 | 626 | 410 | 945 |
| 227 - Abatement Aid | 860 | 0 | 405 | 410 | 535 |
| 229 - Disparity Reduction Aid | 4 | 0 | 4 | 0 | 5 |
| 234 - Homestead/Agricultural Credit | 225 | 8,035 | 218 | 0 | 375 |
| 258 - Other State Credits | 0 | 110 | 0 | 0 | 30 |
| 299 - State Aid Adjustment for Property Tax Shift | 245,616 | 0 | 0 | 0 | 0 |
| 300 - Specific Program State Aid | 527,321 | 660,240 | 599,428 | 620,069 | 947,080 |

| | Actual 2014 | Budget 2015 | Actual 2015 | Budget 2016 | Budget 2017 |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|
| 300 - State Aids Received From MDE | 395,547 | 515,240 | 464,497 | 473,069 | 787,080 |
| 301 - Nonpublic Aid | 131,774 | 145,000 | 134,931 | 147,000 | 160,000 |
| 05 - Capital Outlay Fund | 3,591,984 | 4,015,000 | 4,325,183 | 3,955,000 | 7,265,000 |
| 001-020 - Local Taxes | 2,710,040 | 2,576,075 | 3,031,780 | 2,644,575 | 5,754,599 |
| 001 - Property Tax Levy - General | 2,710,040 | 2,576,075 | 3,031,780 | 2,644,575 | 5,754,599 |
| 021-099 - Other Local Revenue | 15,263 | 2,075 | 5,952 | 2,000 | 20,000 |
| 096 - Gifts and Bequests | 11,164 | 0 | 0 | 0 | 0 |
| 099 - Misc Revenues From Local Sources | 4,099 | 2,075 | 5,952 | 2,000 | 20,000 |
| 200 - General State Aid | 841,588 | 1,336,325 | 1,183,785 | 1,241,776 | 1,133,494 |
| 211 - General Education Aid | 841,588 | 1,336,325 | 1,183,785 | 1,241,776 | 1,133,494 |
| 300 - Specific Program State Aid | 25,094 | 98,025 | 90,086 | 66,649 | 346,907 |
| 300 - State Aids Received From MDE | 25,094 | 98,025 | 90,086 | 66,649 | 0 |
| 317 - Long-Term Facilities Maintenance Aid | 0 | 0 | 0 | 0 | 346,907 |
| 600 - Local Sales | 0 | 2,500 | 13,580 | 0 | 10,000 |
| 624 - Sale of Equipment | 0 | 2,500 | 13,580 | 0 | 0 |
| 649 - Permanent Transfers from Other Funds | 0 | 0 | 0 | 0 | 10,000 |
| 06 - Building Construction Fund | 13,582,618 | 100,000 | 20,653 | 103,000,000 | 450,000 |
| 021-099 - Other Local Revenue | 97,255 | 35,000 | 20,653 | 500,000 | 450,000 |
| 092 - Interest Earnings | 63,410 | 35,000 | 20,653 | 500,000 | 450,000 |
| 096 - Gifts and Bequests | 25,000 | 0 | 0 | 0 | 0 |
| 099 - Misc Revenues From Local Sources | 8,845 | 0 | 0 | 0 | 0 |
| 600 - Local Sales | 119,370 | 65,000 | 0 | 0 | 0 |
| 623 - Sale of Real Property | 119,370 | 65,000 | 0 | 0 | 0 |
| 631 - Bond Proceeds | 13,365,993 | 0 | 0 | 102,500,000 | 0 |
| 631 - Sale of Bonds | 0 | 0 | 0 | 102,500,000 | 0 |
| 635 - Certificates of Participation | 13,365,993 | 0 | 0 | 0 | 0 |
| 07 - Debt Service Fund | 13,619,506 | 13,190,000 | 26,304,935 | 14,230,000 | 20,265,000 |
| 001-020 - Local Taxes | 12,990,700 | 12,513,900 | 12,504,040 | 13,894,225 | 18,896,100 |

| | Actual 2014 | Budget 2015 | Actual 2015 | Budget 2016 | Budget 2017 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| 001 - Property Tax Levy - General | 11,512,312 | 10,863,900 | 10,905,219 | 12,460,485 | 18,896,100 |
| 009 - Fiscal Disparities Revenue | 1,478,388 | 1,650,000 | 1,598,821 | 1,433,740 | 0 |
| 021-099 - Other Local Revenue | 237,971 | 10,000 | 74,907 | 5,000 | 0 |
| 092 - Interest Earnings | 237,971 | 10,000 | 74,907 | 5,000 | 0 |
| 200 - General State Aid | 11,155 | 6,100 | 35,352 | 35,775 | 47,830 |
| 227 - Abatement Aid | 0 | 0 | 30,618 | 30,500 | 37,850 |
| 229 - Disparity Reduction Aid | 190 | 100 | 95 | 100 | 100 |
| 234 - Homestead/Agricultural Credit | 10,966 | 6,000 | 4,639 | 5,175 | 9,220 |
| 258 - Other State Credits | 0 | 0 | 0 | 0 | 660 |
| 300 - Specific Program State Aid | 379,679 | 660,000 | 637,090 | 295,000 | 1,321,070 |
| 309 - Debt Service Equalization Aid | 379,679 | 660,000 | 637,090 | 295,000 | 1,321,070 |
| 631 - Bond Proceeds | 0 | 0 | 13,053,546 | 0 | 0 |
| 631 - Sale of Bonds | 0 | 0 | 13,053,546 | 0 | 0 |
| 08 - Trust Fund | 2,112 | 100 | 4,000 | 100 | 100 |
| 021-099 - Other Local Revenue | 2,112 | 100 | 4,000 | 100 | 100 |
| 092 - Interest Earnings | 112 | 100 | 0 | 100 | 100 |
| 096 - Gifts and Bequests | 2,000 | 0 | 4,000 | 0 | 0 |
| 45 - Post-Employment Benefits Irrevocable Trust Fund | 501,143 | 200,000 | 93,722 | 200,000 | 200,000 |
| 021-099 - Other Local Revenue | 501,143 | 200,000 | 93,722 | 200,000 | 200,000 |
| 092 - Interest Earnings | 501,143 | 200,000 | 93,722 | 200,000 | 200,000 |
| Grand Total | 105,109,708 | 99,645,100 | 112,143,052 | 206,415,100 | 117,730,100 |

MINNESOTA DEPARTMENT OF EDUCATION GENERAL EDUCATION REVENUE REPORT

DISTRICT NUMBER: 720-1
DISTRICT NAME: SHAKOPEE

MINNESOTA DEPARTMENT OF EDUCATION
2016-17 GENERAL EDUCATION REVENUE REPORT

PAGE 1 OF 7
03/01/16

| DISTRICT INPUTS | | DISTRICT INPUTS (CONT) | | WEIGHTS FOR PUPIL UNITS | |
|--------------------------|---------------|---------------------------|------------|-------------------------------|----------|
| 8 15-16 ADJ ADM, PRE-K | 53.00 | 271 FY16 LOCATION AID | 0.00 | 1 WEIGHT, PRE-K | 1.000 |
| 9 15-16 ADJ ADM, HCP-K | 32.00 | 273 FY16 REFERENDUM REV | 0.00 | 2 WEIGHT, HCP-K | 1.000 |
| 10 15-16 ADJ ADM, K HALF | 0.00 | 274 FY16 LOCATION REV | 0.00 | 3 WEIGHT, REG-K HALF | 0.550 |
| 11 15-16 ADJ ADM, K FULL | 575.00 | 300 COUNTY APPORTION | 0.00 | 4 WEIGHT, REG-K FULL | 1.000 |
| 12 15-16 ADJ ADM, 1-3 | 1,862.00 | 301 15-16 TACONITE RCPTS | 0.00 | 5 WEIGHT, GRADES 1-3 | 1.000 |
| 13 15-16 ADJ ADM, 4-6 | 1,980.00 | 302 PAY 16 TAC LEV REDUCT | 0.00 | 6 WEIGHT, GRADES 4-6 | 1.000 |
| 14 15-16 ADJ ADM, 7-12 | 3,658.00 | 182 PENSION ADJUST/PU | 20.85 | 7 WEIGHT, GRADES 7-12 | 1.200 |
| 16 16-17 ADJ ADM, PRE-K | 55.00 | N/A COMPENS PILOT 1 | 0.00 | | |
| 17 16-17 ADJ ADM, HCP-K | 35.00 | | | ADJUSTED ADM, FY 2016 | |
| 18 16-17 ADJ ADM, K HALF | 0.00 | | | 8 15-16 ADJ ADM, PRE-K | 53.00 |
| 19 16-17 ADJ ADM, K FULL | 541.00 | PARAMETERS | | 9 15-16 ADJ ADM, HCP-K | 32.00 |
| 20 16-17 ADJ ADM, 1-3 | 1,851.00 | 1 WEIGHT, PRE-K | 1.000 | 10 15-16 ADJ ADM, K HALF | 0.00 |
| 21 16-17 ADJ ADM, 4-6 | 1,985.00 | 2 WEIGHT, HCP-K | 1.000 | 11 15-16 ADJ ADM, K FULL | 575.00 |
| 22 16-17 ADJ ADM, 7-12 | 3,708.00 | 3 WEIGHT, REG-K HALF | 0.550 | 12 15-16 ADJ ADM, 1-3 | 1,862.00 |
| 40 16-17 RES ADM, PRE-K | 55.00 | 4 WEIGHT, REG-K FULL | 1.000 | 13 15-16 ADJ ADM, 4-6 | 1,980.00 |
| 41 16-17 RES ADM, HCP-K | 35.00 | 5 WEIGHT, GRADES 1-3 | 1.000 | 14 15-16 ADJ ADM, 7-12 | 3,658.00 |
| 42 16-17 RES ADM, K HALF | 0.00 | 6 WEIGHT, GRADES 4-6 | 1.000 | 15 15-16 ADJ ADM, TOTAL | |
| 43 16-17 RES ADM, K FULL | 650.00 | 7 WEIGHT, GRADES 7-12 | 1.200 | = SUM OF (8) TO (14) = | 8,160.00 |
| 44 16-17 RES ADM, 1-3 | 1,987.00 | 71 DECLINING ENR FACT | 0.28 | | |
| 45 16-17 RES ADM, 4-6 | 2,181.00 | 68 FORMULA ALLOWANCE | 6,067.00 | ADJUSTED ADM, FY 2017 | |
| 46 16-17 RES ADM, 7-12 | 4,027.00 | 73 GIFT & TALENT ALLOW | 13.00 | 16 16-17 ADJ ADM, PRE-K | 55.00 |
| 56 16-17 EXT ADM, K HALF | 0.00 | 75 EXT TIME ALLOWANCE | 5,117.00 | 17 16-17 ADJ ADM, HCP-K | 35.00 |
| 57 16-17 EXT ADM, K FULL | 4.00 | 95 SPARSITY REDUCTION | 530.00 | 18 16-17 ADJ ADM, K HALF | 0.00 |
| 58 16-17 EXT ADM, 1-3 | 15.00 | 80 LEP REVENUE PER PU | 704.00 | 19 16-17 ADJ ADM, K FULL | 541.00 |
| 59 16-17 EXT ADM, 4-6 | 17.00 | 86 LEP CONC MULTIPLIER | 250.00 | 20 16-17 ADJ ADM, 1-3 | 1,851.00 |
| 60 16-17 EXT ADM, 7-12 | 24.00 | 103 SMALL SCH PU CAP | 960.00 | 21 16-17 ADJ ADM, 4-6 | 1,985.00 |
| 78 16-17 EL ADM | 770.00 | 104 SMALL SCH MAX REV | 544.00 | 22 16-17 ADJ ADM, 7-12 | 3,708.00 |
| 82 16-17 ADM SRV TOTAL | 8,243.98 | 113 TRAN SPAR FACTOR 1 | 0.1410 | 23 16-17 ADJ ADM, TOTAL | |
| 93 16-17 ADM SRV 7-12 | 3,644.50 | 114 TRAN SPAR FACTOR 2 | 0.0466 | = SUM OF (16) TO (22) = | 8,175.00 |
| 134 YEAR ROUND WADM | 98.13 | 130 OP CAP BASIC RATE | 79.00 | | |
| 293 WADM LOSS TO CHART | 0.00 | 131 OP CAP SLIDING SCALE | 109.00 | ADJUSTED PUPIL UNITS, FY 2016 | |
| 295 RPU'S AT ACADEMIES | 4.95 | 132 OP CAP LRN YEAR | 31.00 | 24 PRE-K = (1) X (8) = | 53.00 |
| 77 COMPENSATORY | 3,020,529.28 | 218 TIER 1 CAP, NEW | 300.00 | 25 HCP-K = (2) X (9) = | 32.00 |
| 89 AREA FOR SPARSITY | 50.91 | 219 TIER 2 CAP, NEW | 760.00 | 26 K HALF = (3) X (10) = | 0.00 |
| 109 ACTUAL AREA | 50.91 | 220 TIER 3 FACTOR, NEW | 0.25 | 27 K FULL = (4) X (11) = | 575.00 |
| 90 DIST TO NEAREST HS | 6.80 | 185 TIER 1 REF EQ FACTOR | 880,000.00 | 28 GRADES 1-3 = (5) X (12) = | 1,862.00 |
| 96 SPAR SEC MULT HS | 0.00 | 186 TIER 2 REF EQ FACTOR | 510,000.00 | 29 GRADES 4-6 = (6) X (13) = | 1,980.00 |
| 97 SPAR SEC HOLD HARM | 0.00 | 187 TIER 3 REF EQ FACTOR | 290,000.00 | 30 GRADES 7-12 = (7) X (14) = | 4,389.60 |
| 99 SPAR ELEMENTARY | 0.00 | 193 OPER CAP EQ FACTOR | 14,500.00 | 31 FY 2016 ADJ PU, TOTAL | |
| 100 SPAR CLOSED SCHOOL | 0.00 | 167 EQUITY MULTIPLIER | 80.00 | = SUM OF (24) TO (30) = | 8,891.60 |
| 128 AVE BUILDING AGE | 21.10 | 168 EQUITY/PU IF REF=ZERC | 14.00 | | |
| 136 REF ALLOW NO REDUCT | 126.61 | 176 EQUITY ADDITION/PU | 50.00 | ADJUSTED PUPIL UNITS, FY 2017 | |
| 137 REF ALLOW WITH RED | 597.39 | 154 METRO 5TH PCTL | 6,248.00 | 32 PRE-K = (1) X (16) = | 55.00 |
| 240 REF ALLOW BOARD APPI | 126.61 | 155 METRO 95TH PCTL | 7,784.47 | 33 HCP-K = (2) X (17) = | 35.00 |
| 138 LOCAL OPTION ALLOW | 424.00 | 157 NONMETRO 5TH PCTL | 6,248.00 | 34 K HALF = (3) X (18) = | 0.00 |
| 144 FY15 REV-BASED CAP | 597.39 | 158 NONMETRO 95TH PCTL | 7,980.97 | 35 K FULL = (4) X (19) = | 541.00 |
| 160 REGION | 1.00 | 171 STATE AVE REF/PU | 770.00 | 36 GRADES 1-3 = (5) X (20) = | 1,851.00 |
| 179 TRANSITION ALLOW | 18.87 | 298 ENDOWMENT PER ADM | 27.73 | 37 GRADES 4-6 = (6) X (21) = | 1,985.00 |
| 191 2014 ANTC | 51,746.786 | 289 ACHIEVEMENT RATE | 0.003300 | 38 GRADES 7-12 = (7) X (22) = | 4,449.60 |
| 278 2012 RMV | 3,634,462.300 | | | 39 FY 2017 ADJ PU, TOTAL | |
| 183 2014 RMV | 4,197,166.500 | | | = SUM OF (32) TO (38) = | 8,916.60 |
| 244 POTENTIAL TBRA | 22,956.82 | | | | |
| 245 FY 02 ADJ REFER AUTH | 297.29 | | | | |
| 270 FY16 REFERENDUM AID | 0.00 | | | | |

| RESIDENT ADM | DECLINING ENROLLMENT REVENUE | ENGLISH LEARNER (CONT) |
|--|--|---|
| 40 16-17 RES ADM, PRE-K 55.00 | 31 15-16 ADJ PU 8,891.60 | 86 EL CONC REV/PU 250.00 |
| 41 16-17 RES ADM, HCP-K 35.00 | 39 16-17 ADJ PU 8,916.60 | 87 EL CONCENTRATION REV = (85) X (86) = 156,347.50 |
| 42 16-17 RES ADM, K HALF 0.00 | 70 LOSS OF APU = GTR OF ZERO OR [(31)-(39)] = 0.00 | 88 COMBINED EL REVENUE = (81)+(87) = 698,427.50 |
| 43 16-17 RES ADM, K FULL 650.00 | 71 DECLINING ENR FACT 0.28 | |
| 44 16-17 RES ADM, 1-3 1,987.00 | 72 DECLINING ENROLLMENT REVENUE = (68) X (70) X (71) = 0.00 | SPARSITY REVENUE |
| 45 16-17 RES ADM, 4-6 2,181.00 | | 89 ATTENDANCE AREA FOR SPARSITY 50.910 |
| 46 16-17 RES ADM, 7-12 4,027.00 | | 90 DIST TO NEAREST HS 6.8 |
| 47 16-17 RES ADM, TOTAL = SUM OF (40) TO (46) = 8,935.00 | | 91 ISOLATION INDEX = [SQ RT (.55 X (89))] + (90) = 12.1 |
| RESIDENT PUPIL UNITS | GIFTED & TALENTED REVENUE | 92 ISOLATION INDEX RATIO = [(91)-23]/10, WITH MIN=0 AND MAX=1.5 0.00 |
| 48 PRE-K = (1) X (40) = 55.00 | 73 GIFT & TALENT ALLOW 13.00 | 93 16-17 ADM SRV 7-12 3,644.50 |
| 49 HCP-K = (2) X (41) = 35.00 | 74 GIFTED & TALENTED REVENUE = (39) X (73) = 115,915.80 | 94 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(93)] / [400+(93)] = 0.00000000 |
| 50 K HALF = (3) X (42) = 0.00 | EXTENDED TIME REVENUE | 68 FORMULA ALLOWANCE 6,067.00 |
| 51 K FULL = (4) X (43) = 650.00 | 75 EXT TIME ALLOWANCE 5,117.00 | 95 SPARSITY ADJUST 530.00 |
| 52 GRADES 1-3 = (5) X (44) = 1,987.00 | 76 EXTENDED TIME REVENUE = (67) X (75) = 331,581.60 | 96 = (68)-(95) = 5,537.00 |
| 53 GRADES 4-6 = (6) X (45) = 2,181.00 | COMPENSATORY REVENUE | 95 SECONDARY SPARSITY, INITIAL = (96) X (92) X (93) X (94) = 0.00 |
| 54 GRADES 7-12 = (7) X (46) = 4,832.40 | 77 COMPENSATORY REVENUE (MEMO) 3,020,529.28 | 96 MULTIPLE HIGH SCHL 0.00 |
| 55 16-17 RES PU, TOTAL = SUM OF (48) TO (54) = 9,740.40 | ENGLISH LEARNER | 97 CONSOLIDATION HOLD HARMLESS 0.00 |
| EXTENDED TIME ADM | 78 16-17 EL ADM 770.00 | 98 SECONDARY SPARSITY: MAX OF (95), (96), (97): 0.00 |
| 56 16-17 EXT ADM, K HALF 0.00 | 79 EL PUPIL UNITS IF (78) = ZERO THEN (79) = ZERO ELSE (79) = GREATER OF (78) OR 20 770.00 | 99 ELEM SPARSITY REVENUE (MEMO) 0.00 |
| 57 16-17 EXT ADM, K FULL 4.00 | 80 EL REVENUE PER PU 704.00 | 100 HOLD HARMLESS FOR CLOSED SCHOOLS 0.00 |
| 58 16-17 EXT ADM, 1-3 15.00 | 81 ENGLISH LEARNER REVENUE = (79) X (80) = 542,080.00 | 101 CLOSED SCHOOL ADDITION = GTR OF ZERO OR (100)-(98)-(99) = 0.00 |
| 59 16-17 EXT ADM, 4-6 17.00 | 82 16-17 ADM SRV TOTAL 8,243.98 | 102 SPARSITY REVENUE = (98)+(99)+(101) = 0.00 |
| 60 16-17 EXT ADM, 7-12 24.00 | 83 LEP CONCENTRATION RATIO = (78)/82 = 0.0934 | |
| 61 16-17 EXT ADM, TOTAL = SUM OF (56) TO (60) = 60.00 | 84 LEP CONCENTRATION FACTOR = LSR OF 1 OR (83)/.115 = 0.8122 | |
| EXTENDED TIME PUPIL UNITS | 85 EL PU = (78) X (84) = 625.39 | |
| 62 K HALF = (3) X (56) = 0.00 | | |
| 63 K FULL = (4) X (57) = 4.00 | | |
| 64 GRADES 1-3 = (5) X (58) = 15.00 | | |
| 65 GRADES 4-6 = (6) X (59) = 17.00 | | |
| 66 GRADES 7-12 = (7) X (60) = 28.80 | | |
| 67 16-17 EXT PU, TOTAL = SUM OF (62) TO (66) = 64.80 | | |
| BASIC REVENUE | | |
| 39 APU 8,916.60 | | |
| 68 FORMULA ALLOWANCE 6,067.00 | | |
| 69 BASIC REVENUE = (39) X (68) = 54,097,012.20 | | |

| SMALL SCHOOLS REVENUE | | OPERATING CAPITAL | | REFERENDUM REVENUE (CONT) | |
|-------------------------------|------------|----------------------------|--------------|------------------------------|--------------|
| 39 APU | 8,916.60 | 128 AVERAGE BUILDING AGE | | 147 ALLOWANCE, FY 2015 | 5,831.00 |
| 103 SMALL SCH PU CAP | 960.00 | AS OF JAN 1, 2017 | 21.10 | 68 ALLOWANCE, FY 2017 | 6,067.00 |
| 104 SMALL SCH MAX REV | 544.00 | 129 FACILITIES AGE INDEX | | 148 ALLOWANCE FACTOR | |
| | | = 1 + .01 X (128) = | 1.2110 | = (68)/(147) = | 1.0405 |
| 105 SMALL SCHOOLS RATIO = | | 130 OP CAP BASIC RATE | 79.00 | 148 ALTERNATE CAP, FY 2017 | |
| GTR OF ZERO OR | | 131 OP CAP SLIDING SCALE | 109.00 | BASED ON OLD LAW | |
| [(103)-(39)]/(103) = | 0.00000000 | 132 OP CAP LRN YEAR | 31.00 | ALLOWANCE | |
| 106 SMALL SCHOOLS ALLOWANCE | | 133 OPERATING CAPITAL | | = [(146) X (148) = | 1,257.41 |
| = (104) X (105) = | 0.00 | ALLOWANCE | | 149 ALTERNATE CAP, | |
| 107 ALTERNATE REVENUE BASED | | = (130) + (131) X (129) = | 211.00 | FY 2017 = GREATEST OF | |
| ON SEPARATE SCHOOLS | 0.00 | 134 YEAR ROUND WADM | 98.13 | (145), (146) OR (148) = | 1,257.41 |
| 108 SMALL SCHOOLS REVENUE | | 135 OPERATING CAPITAL | | 102 SPARSITY REVENUE | 0.00 |
| = GREATER OF (107) | | REVENUE | | 150 REFERENDUM CAP | |
| OR (39) X (106) = | 0.00 | = (39) X (133) | | IF (102) > 0 THERE IS NO CAP | |
| | | + (132) X (134) = | 1,884,444.63 | ELSE (150 = GREATER | |
| | | | | OF (143) OR (149) | 1,894.82 |
| TRANSPORTATION SPARSITY | | REFERENDUM REVENUE | | 151 CAPPED REFERENDUM | |
| 109 ATTENDANCE AREA | 50.910 | 136 REF ALLOW NO REDUCT | 126.61 | ALLOWANCE = LESSER OF | |
| 55 16-17 RES PU, TOTAL | 9,740.40 | 137 REF ALLOW WITH RED | 597.39 | (140) OR (150) = | 300.00 |
| 110 SQUARE MILES PER | | 138 LOCAL OPTION ALLOW | 424.00 | 39 FY 2016 ADJ PU | 8,916.60 |
| RESIDENT PUPIL UNIT | | 139 GREATER OF ZERO | | 152 REFERENDUM REVENUE | |
| = (109)/(55) = | 0.0052 | OR [(137)-(138)] = | 173.39 | = (39) X (151) = | 2,674,980.00 |
| 111 SPARSITY INDEX | | 140 UNCAPPED REFERENDUM | | LOCATION EQUITY REVENUE | |
| = GTR OF (110) OR 0.2 = | 0.2000 | ALLOWANCE | | 138 LOCAL OPTION ALLOW | 424.00 |
| 112 DENSITY INDEX | | = (136)+(139) = | 300.00 | 39 FY 2017 ADJ PU, TOTAL | 8,916.60 |
| = LSR OF (110) OR 0.2 | | REERENDUM CAP | | 153 LOCATION EQUITY REV | |
| BUT AT LEAST .005 = | 0.0052 | 141 STAND CAP, FY 2015 | 1,845.00 | = (138) X (39) = | 3,780,638.40 |
| 113 TRAN SPAR FACTOR 1 | 0.1410 | 142 INFLATION FACTOR | 1.027 | EQUITY REVENUE | |
| 114 TRAN SPAR FACTOR 2 | 0.0466 | 143 STANDARD CAP, FY 2017 | | 154 METRO 5TH PCTL | 6,248.00 |
| | | = (141) X (142) = | 1,894.82 | 155 METRO 95TH PCTL | 7,784.47 |
| 115 TOTAL TRANSPORTATION | | 144 ALTERNATE CAP, FY 2015 | | 156 METRO GAP=(155)-(154) : | 1,536.47 |
| ALLOWANCE | | BASED ON OLD LAW | | 157 RURAL 5TH PCTL | 6,248.00 |
| = [(111) RAISED TO .26 POWER] | | REVENUE | 597.39 | 158 RURAL 95TH PCTL | 7,980.97 |
| X [(112) RAISED TO .13 POWER] | | 145 ALTERNATE CAP, FY 2017 | | 159 RURAL GAP=(158)-(157) = | 1,732.97 |
| X (113) X (68) = | 284.15 | BASED ON OLD LAW | | 160 DISTRICT'S REGION: | |
| 126 TRANSPORTATION | | REVENUE | | METRO=1; RURAL=0 | 1 |
| SPARSITY ALLOWANCE | | = (142) X (144) = | 613.52 | 161 REGION'S EQUITY GAP | |
| = GTR OF ZERO OR | | 146 ALTERNATE CAP, FY 2015 | | = (156) OR (159): | 1,536.47 |
| (115) - (114) X (68) = | 1.43 | BASED ON FORMULA | | 162 REGION'S 95TH PCTL | |
| 39 FY 2017 ADJ PU, TOTAL | 8,916.60 | ALLOWANCE | 1,208.50 | = (155) OR (158) = | 7,784.47 |
| 127 TRANSPORTATION | | | | | |
| SPARSITY REVENUE | | | | | |
| = (39) X (126) = | 12,750.74 | | | | |

| EQUITY REVENUE (CONT) | PENSION ADJUSTMENT | OPERATING CAP AIDS & LEVIES (CONT) |
|--|--|---|
| 163 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = $[(69)+(152)]/(39) =$ 6,367.00 | 181 PENSION ADJUST/PU 20.85 39 FY 2017 ADJ PU, TOTAL 8,916.60 | 199 ADJ OPER CAP LEVY = $(195)+(197) =$ 754,222.32 200 ADJ OPER CAP AID = $(196)+(198) =$ 1,130,222.31 |
| 164 DISTRICT'S EQUITY GAP = GTR OF ZERO OR $[(162)-(163)] =$ 1,417.47 | 182 PENSION ADJUSTMENT = $(181) X (39) =$ 185,911.11 | 201 ADJ OPER CAP REVENUE = $(199)+(200) =$ 1,884,444.63 |
| 165 EQUITY INDEX = $(164)/(161) =$ 0.92254974 | EQUALIZATION PORTIONS | EQUITY AIDS & LEVIES |
| 166 EQUITY MULTIPLIER 80.00 | 55 RPU 9,740.40 | 178 EQUITY REVENUE 1,424,426.85 |
| 167 EQUITY/PU IF REF=0 14.00 | 183 2014 RMV 4,197,166,500 | 202 EQUITY LEVY PORTION = $(189) =$ 0.84490763 |
| 168 = $(165) X (166) =$ 73.80 | 184 RMV/PU = $(55)/(183) =$ 430,902.89 | 203 EQUITY LEVY LIMIT = $(178) X (202) =$ 1,203,509.11 |
| 152 REFERENDUM REV 2,674,980.00 | EQUALIZING FACTORS | 204 EQUITY AID = $(178)-(203) =$ 220,917.74 |
| 169 INITIAL ALLOWANCE 87.80 | 185 REFERENDUM, TIER 1 880,000.00 | 205 EQUITY UNDERLEVY 0.00 |
| IF $(164)=0$ THEN $(169)=0$ | 186 REFERENDUM, TIER 2 510,000.00 | 206 EQUITY AID ADJ FOR UNDERLEVY 0.00 |
| ELSE IF $(152)=0$ THEN $(169)=(167)$ | 187 REFERENDUM, TIER 3 290,000.00 | 207 ADJ EQUITY LEVY = $(203)+(205) =$ 1,203,509.11 |
| ELSE $(169)=(167)+(168)$ | LEVY PORTIONS, REFERENDUMS | 208 ADJ EQUITY AID = $(204)+(206) =$ 220,917.74 |
| 39 FY 2017 ADJ PU 8,916.60 | 188 TIER 1 = LSR OF 1 OR $(184)/(185) =$ 0.48966238 | 209 ADJ EQUITY REVENUE = $(207)+(208) =$ 1,424,426.85 |
| 170 EQUITY REVENUE, INITIAL = $(39) X (169) =$ 782,877.48 | 189 TIER 2 = LSR OF 1 OR $(184)/(186) =$ 0.84490763 | TRANSITION AIDS & LEVIES |
| 171 STATE AVE REFERENDUM REVENUE PER RMCPU 770.00 | 190 TIER 3 = LSR OF 1 OR $(184)/(187) =$ 1.00000000 | 180 TRANSITION REVENUE 168,256.24 |
| 172 = $.10 X (171) =$ 77.00 | 39 APU 8,916.60 | 210 TRANSITION LEVY PORTION = $(189) =$ 0.84490763 |
| 151 DISTRICT'S REFERENDUM REVENUE PER PU 300.00 | 191 ANTC 51,746,786 | 211 TRANSITION LEVY LIMIT = $(180) X (210) =$ 142,160.98 |
| 173 = GTR OF ZERO OR $[(172)-(151)] =$ 0.00 | 192 ANTC/PU = $(191)/(39) =$ 5,803.42 | 212 TRANSITION AID = $(180)-(211) =$ 26,095.26 |
| 174 LOW REFERENDUM REV = LESSER OF \$100,000 OR $(39) X (173) =$ 0.00 | 193 EQUALIZING FACTOR OPERATING CAPITAL 14,500.00 | 213 TRANS. UNDERLEVY 0.00 |
| 175 METRO ADJUSTMENT = $.25X(160)X[(170)+(174)] =$ 195,719.37 | 194 LEVY PORTION FOR OPER CAP = LSR OF 1 LSR 1 OR $[(192)/(193)] =$ 0.40023586 | 214 TRANSITION AID ADJ FOR UNDERLEVY 0.00 |
| 176 ADDITIONAL EQUITY REVENUE/AMCPU 50.00 | OPERATING CAPITAL AIDS & LEVIES | 215 ADJ TRANSITION LEVY = $(211)+(213) =$ 142,160.98 |
| 177 ADDITIONAL EQUITY = $(39) X (176) =$ 445,830.00 | 135 OP CAPITAL REVENUE 1,884,444.63 | 216 ADJ TRANSITION AID = $(212)+(214) =$ 26,095.26 |
| 178 EQUITY REV, TOTAL = $(170)+(174)+(175)+(177) =$ 1,424,426.85 | 194 OP CAP LEVY PORTION 0.40023586 | 217 ADJ TRANSITION REVENUE = $(215)+(216) =$ 168,256.24 |
| TRANSITION REVENUE | 195 OPER CAPITAL LEVY LIMIT = $(135) X (194) =$ 754,222.32 | |
| 179 TRANSITION ALLOW 18.87 | 196 OPER CAPITAL AID = $(135)-(195) =$ 1,130,222.31 | |
| 180 TRANSITION REVENUE = $(39) X (179) =$ 168,256.24 | 197 OPER CAP UNDERLEVY 0.00 | |
| | 198 OPER CAP AID ADJ FOR UNDERLEVY 0.00 | |

| REFERENDUM AIDS & LEVIES, NEW LAW BEFORE TAX BASE REPLACEMENT AID | REFERENDUM AIDS BY TIER | GIVING THESE RESULTS: |
|---|---|---|
| EQUALIZATION CAPS | 236 TIER 1 = (227)-(231) = 1,365,142.94 | 256 TBRA = LESSER OF (152) OR (247) = 22,956.82 |
| 218 TIER 1 CAP, NEW 300.00 | 237 TIER 2 = (228)-(232) = 0.00 | 257 AID, TIER 3 = (238)-(248) = 0.00 |
| 219 TIER 2 CAP, NEW 760.00 | 238 TIER 3 = (229)-(233) = 0.00 | 258 AID, TIER 2 = (237)-(249) = 0.00 |
| 220 TIER 3 FACTOR, NEW 0.25 | 239 TOTAL = (236) + (237)+(238) = 1,365,142.94 | 259 AID, TIER 1 = (236)-(250) = 1,342,186.12 |
| 68 FORMULA ALLOWANCE 6,067.00 | 240 REF ALLOW BOARD APPI 126.61 | 260 LEVY, TIER 1, BRD APR = (242)-(251) = 552,794.90 |
| 221 = (220) X (68) = 1,516.75 | 241 BOARD PORTION = LESSER OF 1 OR (240)/(223) = 0.42203333 | 261 LEVY, TIER 1, VTR APR = (243)-(252) = 757,042.16 |
| 102 SPARSITY REVENUE 0.00 | SEPARATION OF TIER 1 LEVY | 262 LEVY, TIER 2 = (232)-(253) = 0.00 |
| 222 TIER 3 CAP, NEW 1,516.75 | 242 BOARD APPROVED = (231) X (241) = 552,794.90 | 263 LEVY, TIER 3 = (233)-(254) = 0.00 |
| IF SPARSITY=ZERO THEN TIER 3 CAP = (221) ELSE THERE IS NO CAP | 243 VOTER APPROVED = (231)-(242) = 757,042.16 | 264 LEVY, UNEQUALIZED = (234)-(255) = 0.00 |
| ALLOWANCES BY TIER | TAX BASE REPLACEMENT AID (TBRA) | 265 COMBINED REFERENDUM AID = (256)+(257) + (258)+(259) = 1,365,142.94 |
| 151 CAPPED REF ALLOW 300.00 | 244 POTENTIAL TBRA 22,956.82 | 266 REFERENDUM EQUALIZATION AID = (265)-(256) = 1,342,186.12 |
| 223 TIER 1 = LESSER OF (151) OR (218) = 300.00 | 245 CONVERTED REFERENDUM ALLOWANCE FROM FY 2002 297.29 | 267 COMBINED REFERENDUM LEVY = (260)+(261)+(262) + (263)+(264) = 1,309,837.06 |
| 224 TIER 2 = [LESSER OF (219) OR (151)] - (223) = 0.00 | 151 CURRENT REFERENDUM ALLOWANCE 300.00 | LOCAL OPTIONAL AIDS & LEVIES |
| 225 TIER 3 = [LSR OF (222) OR (151)]-(223)-(224) = 0.00 | 246 TBRA CAP FACTOR = LESSER OF 1 OR [(151)/(245)] = 1.000000 | 153 LOCAL OPTIONAL REV 3,780,638.40 |
| 226 UNEQUALIZED = (151) -(223)-(224)-(225) = 0.00 | 247 TBRA = (244) X (246) = 22,956.82 | 189 LEVY PORTION LOCAL OPTIONAL = (189) = 0.84490763 |
| REFERENDUM REVENUES BY TIER | TBRA REPLACES REFERENDUM REVENUE COMPONENTS IN THIS ORDER: | 268 LOCAL OPTIONAL LEVY = (153) X (189) = 3,194,290.22 |
| 39 FY 2017 ADJ PU, TOTAL 8,916.60 | 238 AID, TIER 3 0.00 | 269 LOCAL OPTIONAL AID = (153)-(268) = 586,348.18 |
| 227 TIER 1 = (39) X (223) = 2,674,980.00 | 237 AID, TIER 2 0.00 | HOLD HARMLESS FOR AID |
| 228 TIER 2 = (39) X (224) = 0.00 | 236 AID, TIER 1 1,365,142.94 | 270 FY 2016 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID 0 |
| 229 TIER 3 = (39) X (224) = 0.00 | 242 LEVY, TIER 1, BRD APR 552,794.90 | 271 FY 2016 LOCATION EQUITY AID 0 |
| 230 UNEQUALIZED = (152) - (227)-(228)-(229) = 0.00 | 243 LEVY, TIER 1, VTR APR 757,042.16 | 272 FY 2016 COMBINED AID = (270)+(271) = 0 |
| 188 LEVY PORTION TIER 1 0.48966238 | 232 LEVY, TIER 2 0.00 | |
| 189 LEVY PORTION TIER 2 0.84490763 | 233 LEVY, TIER 3 0.00 | |
| 190 LEVY PORTION TIER 3 1.00000000 | 234 LEVY, UNEQUALIZED 0.00 | |
| REFERENDUM LEVIES BY TIER | THIS RESULTS IN THESE REDUCTIONS | |
| 231 TIER 1 = (227) X (188) = 1,309,837.06 | 248 AID, TIER 3 0.00 | |
| 232 TIER 2 = (228) X (189) = 0.00 | 249 AID, TIER 2 0.00 | |
| 233 TIER 3 = (229) X (190) = 0.00 | 250 AID, TIER 1 22,956.82 | |
| 234 UNEQUALIZED = (230) = 0.00 | 251 LEVY, TIER 1, BRD APR 0.00 | |
| 235 TOTAL = (231)+(232) + (233)+(234) = 1,309,837.06 | 252 LEVY, TIER 1, VTR APR 0.00 | |
| | 253 LEVY, TIER 2 0.00 | |
| | 254 LEVY, TIER 3 0.00 | |
| | 255 LEVY, UNEQUALIZED 0.00 | |

DISTRICT NUMBER: 720-1
 DISTRICT NAME: SHAKOPEE

MINNESOTA DEPARTMENT OF EDUCATION
 2016-17 GENERAL EDUCATION REVENUE REPORT

PAGE 6 OF 7
 03/01/16

| HOLD HARMLESS FOR AID (CONT) | | BASIC LEVY | | 304 LEARNING & DEVELOPMENT RESTRICTION | |
|---|---------------|--|-------------------|--|--------------|
| 273 FY 2015 REFERENDUM REVENUE | 0.00 | 289 BASIC LEVY RATE | 0.003300 | = \$299 x [(18)+(19)] | |
| 274 FY 2015 LOCATION EQUITY REVENUE | 0.00 | 191 ANTC | 51,746,786 | + \$459 x [(20)+(21)] = | 1,922,483.00 |
| 275 = (273)+(274) = | 0.00 | 290 UNCAPPED BASIC LEVY LEVY = (289) X (191) = | 170,764.39 | | |
| 152 FY 2017 REFERENDUM REVENUE | 2,674,980.00 | 291 CAP ON BASIC LEVY | 99,999,999.99 | | |
| 153 FY 2017 LOCATION EQUITY REVENUE | 3,780,638.40 | 292 BASIC LEVY = LSR OF (290) OR (291) = | 170,764.39 | | |
| 276 = (152)+(153) = | 6,455,618.40 | OPTIONS ADJUSTMENT | | | |
| 277 REVENUE RATIO = LESSER OF 1 OR [(276)/(275)] = | 0.00000000 | 115 TRANSPORTATION ALLOWANCE | 284.15 | | |
| 278 2012 RMV | 3,634,462.300 | 293 APU TRANSPORTED TO CHARTER SCHOOLS | 0.00 | | |
| 183 2014 RMV | 4,197,166.500 | 294 CHARTER ADJUSTMENT = (115) X (293) = | 0.00 | | |
| 279 RMV RATIO = LESSER OF 1 OR [(183)/(278)] = | 1.00000000 | 295 RESIDENT PUPIL UNITS AT STATE ACADEMIES | 4.95 | | |
| 280 FY 2017 MINIMUM COMBINED AID = (272) X (277) X (279) = | 0.00 | 296 MN STATE ACADEMIES BASIC ADJUSTMENT = (68) X (295) = | 30,031.65 | | |
| 266 REFERENDUM EQUALIZATION AID | 1,342,186.12 | 297 TOTAL OPTIONS ADJUST = (294)-(296) = | -30,031.65 | | |
| 269 LOCAL OPTIONAL AID | 586,348.18 | PERMANENT SCHOOL FUND | | | |
| 281 COMBINED AID = (266)+(269) = | 1,928,534.30 | 298 ENDOWMENT PER ADM 15 15-16 ADJ ADM, TOTAL | 27.73 8,160.00 | | |
| 282 TRANSFER FROM LEVY TO AID, TOTAL = GTR OF ZERO OR [(280)-(281)] = | 0.00 | 299 PERMANENT SCHOOL FUND = (298) X (15) = | 226,276.80 | | |
| 283 TRANSFER TO REFERENDUM = LSR OF (267) OR (282) = | 0.00 | OTHER ADJUSTMENTS | | | |
| 284 TRANSFER TO LOC EQUITY = (282)-(283) = | 0.00 | 300 AID ADJUSTMENT FOR CTY APPORTIONMENT | 0.00 | | |
| ADJUSTED AIDS & LEVIES | | 301 15-16 TACONITE RCPTS | 0.00 | | |
| 285 REFERENDUM AID = (265)+(283) = | 1,365,142.94 | 302 PAY 10 TACONITE LEVY REDUCTION | 0.00 | | |
| 286 REFERENDUM LEVY = (152)-(283) = | 1,309,837.06 | 303 AID ADJUSTMENT FOR TACONITE = (302)-(301) = | 0.00 | | |
| 287 LOCATION EQUITY AID = (269)+(284) = | 586,348.18 | | | | |
| 288 LOCATION EQUITY LEVY = (268)-(284) = | 3,194,290.22 | | | | |

DISTRICT NUMBER: 720-1
 DISTRICT NAME: SHAKOPEE

MINNESOTA DEPARTMENT OF EDUCATION
 2016-17 GENERAL EDUCATION REVENUE REPORT

PAGE 7 OF 7
 03/01/16

| REVENUE SUMMARY | ADM | PUPIL UNITS | | | | | |
|-----------------------|---------------|--------------|---------------|-------------------|------------------|-------------|--------------|
| ADJUSTED PUPIL COUNTS | 8,175.00 | 8,916.60 | | | | | |
| RESIDENT PUPIL COUNTS | 8,935.00 | 9,740.40 | | | | | |
| REVENUE SUMMARY | AID | LEVY | TOTAL | TOTAL PER ADJ ADM | TOTAL PER ADJ PU | AID PORTION | LEVY PORTION |
| 305 BASIC | 53,926,247.81 | 170,764.39 | 54,097,012.20 | 6,617.37 | 6,067.00 | 99.68% | 0.32% |
| 306 DECLINING ENROLL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 100.00% |
| 307 GIFTED & TALENT | 115,915.80 | 0.00 | 115,915.80 | 14.18 | 13.00 | 100.00% | 0.00% |
| 308 EXTENDED TIME | 331,581.60 | 0.00 | 331,581.60 | 40.56 | 37.19 | 100.00% | 0.00% |
| 309 COMPENSATORY | 3,020,529.28 | 0.00 | 3,020,529.28 | 369.48 | 338.75 | 100.00% | 0.00% |
| 310 ENGLISH LEARNER | 698,427.50 | 0.00 | 698,427.50 | 85.43 | 78.33 | 100.00% | 0.00% |
| 311 SPARSITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 100.00% |
| 312 SMALL SCHOOLS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 100.00% |
| 313 TRANSP SPARS | 12,750.74 | 0.00 | 12,750.74 | 1.56 | 1.43 | 100.00% | 0.00% |
| 314 EQUITY | 220,917.74 | 1,203,509.11 | 1,424,426.85 | 174.24 | 159.75 | 15.51% | 84.49% |
| 315 TRANSITION | 26,095.26 | 142,160.98 | 168,256.24 | 20.58 | 18.87 | 15.51% | 84.49% |
| 316 OPER CAPITAL | 1,130,222.31 | 754,222.32 | 1,884,444.63 | 230.51 | 211.34 | 59.98% | 40.02% |
| 317 LOCAL OPTIONAL | 586,348.18 | 3,194,290.22 | 3,780,638.40 | 462.46 | 424.00 | 15.51% | 84.49% |
| 318 PENSION | 185,911.11 | 0.00 | 185,911.11 | 22.74 | 20.85 | 100.00% | 0.00% |
| 319 REFERENDUM | 1,365,142.94 | 1,309,837.06 | 2,674,980.00 | 327.21 | 300.00 | 51.03% | 48.97% |
| 320 GEN ED SUBTOTAL | 61,620,090.27 | 6,774,784.08 | 68,394,874.35 | 8,366.35 | 7,670.51 | 90.09% | 9.91% |
| 321 ALT ATT ADJ | -30,031.65 | 0.00 | -30,031.65 | -3.67 | -3.37 | 100.00% | 0.00% |
| 322 TOTAL | 61,590,058.62 | 6,774,784.08 | 68,364,842.70 | 8,362.67 | 7,667.14 | 90.09% | 9.91% |

REVENUES NOT INCLUDED ABOVE:

| | | | |
|------------------------|------------|------|------------|
| 323 COMPENSATORY GRANT | 0.00 | 0.00 | 0.00 |
| 324 PERM SCHOOL FUND | 226,276.80 | 0.00 | 226,276.80 |
| 325 TACONITE | 0.00 | 0.00 | 0.00 |

AID ENTITLEMENTS

| | |
|--------------------------|---------------|
| 326 ANNUAL ENTITLEMENT | 61,620,090.27 |
| 327 PRORATED ENTITLEMENT | 61,590,058.62 |

LEVY BREAKDOWN:

| | |
|---|--------------|
| 328 REFERENDUM MKT VALUE (REF, EQUITY, LOCATION, TRANSITI | 5,849,797.37 |
| 329 ANTC (BASIC, OPERATING CAPITAL, ALT COMP) | 924,986.71 |
| 330 TOTAL LEVY = (285)+(286) = | 6,774,784.08 |

REVENUE NEUTRAL ADJ:

| | AID ADJUSTMENT | LEVY ADJUSTMENT | OTHER RECEIPTS |
|-------------------|----------------|-----------------|----------------|
| 331 COUNTY APPORT | 0.00 | 0.00 | 0.00 |

REVENUE RESTRICTIONS

| | |
|---|--------------|
| 332 TOTAL BASIC SKILLS = COMPENSATORY + TOTAL LEP | 3,718,956.78 |
| 333 GIFTED & TALENTED | 115,915.80 |
| 334 EARLY KINDERGARTEN | |
| 335 OPERATING CAPITAL | 1,884,444.63 |
| 336 LEARNING & DEVELOPMENT | 1,922,483.00 |
| 337 STAFF DEVELOP = 2% OF BASIC * | 1,081,940.24 |

MINNESOTA DEPARTMENT OF EDUCATION

LEVY LIMITATION & CERTIFICATION REPORT

I. COMPUTATION OF 2015 PAYABLE 2016 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS) :

| FUND | INITIAL LEVY LIMITATION | LIMITATION ADJUSTMENTS | ABATEMENT ADJUSTMENTS | OFFSET ADJUSTMENTS | TACONITE ADJUSTMENT | MAXIMUM LEVY LIMITATION |
|---------------------|-------------------------|------------------------|-----------------------|--------------------|---------------------|-------------------------|
| GEN-RMV VOTER-EXEMP | | .01- | N/A | .01 | | |
| GEN-RMV OTHER-EXEMP | 5,980,937.61 | 29,211.29- | N/A | .01- | | 5,951,726.31 |
| GEN-NTC VOTER-EXEMP | 2,500,000.00 | | N/A | | | 2,500,000.00 |
| GEN-NTC OTHER-GENED | 155,240.36 | N/A | N/A | N/A | N/A | 155,240.36 |
| GEN-NTC OTHER-EXEMP | 4,417,127.69 | 61,910.79 | 12,782.71 | | | 4,491,821.19 |
| TOTAL GENERAL | 13,053,305.66 | 32,699.49 | 12,782.71 | | | 13,098,787.86 |
| COM SERV-EXEMP | 553,642.45 | 5,945.24- | 1,286.17 | | | 548,983.38 |
| DEBT-VOTER-NONEXEMP | 18,901,448.61 | | 5,075.83 | | | 18,906,524.44 |
| DEBT-OTHER-NONEXEMP | | | | | | |
| TOTAL DEBT SERV | 18,901,448.61 | | 5,075.83 | | | 18,906,524.44 |
| OPEB-VOTER-NONEXEMP | | | | | | |
| OPEB-OTHER-NONEXEMP | | | | | | |
| TOTAL OPEB/PENSION | | | | | | |
| TOTAL | 32,508,396.72 | 26,754.25 | 19,144.71 | | | 32,554,295.68 |

II. COMPARISON OF 2014 PAYABLE 2015 LEVY LIMITATION WITH 2015 PAYABLE 2016 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS) :

| FUND | 2014 PAY 2015 LIMITATION | 2015 PAY 2016 LIMITATION | INCREASE (DECREASE) | PERCENT CHANGE |
|----------------------|--------------------------|--------------------------|---------------------|----------------|
| GENERAL | 8,897,325.57 | 13,098,787.86 | 4,201,462.29 | 47.22 |
| COMMUNITY SERVICE | 526,061.35 | 548,983.38 | 22,922.03 | 4.36 |
| GENERAL DEBT SERVICE | 12,922,977.65 | 18,906,524.44 | 5,983,546.79 | 46.30 |
| OPEB DEBT SERVICE | | | | |
| TOTAL | 22,346,364.57 | 32,554,295.68 | 10,207,931.11 | 45.68 |

III. COMPARISON OF 2014 PAYABLE 2015 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2015 PAYABLE 2016 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

| FUND | 2014 PAY 2015 CERTIFIED LEVY + ADJUSTMENTS | 2015 PAY 2016 CERTIFIED LEVY + ADJUSTMENTS | INCREASE (DECREASE) | PERCENT CHANGE |
|-------------------------|--|--|---------------------|----------------|
| GENERAL | 8,897,325.57 | | | |
| COMMUNITY SERVICE | 526,061.35 | | | |
| GENERAL DEBT SERVICE | 12,922,977.65 | | | |
| OPEB DEBT SERVICE | | | | |
| TOTAL AFTER ADJUSTMENTS | 22,346,364.57 | | | |

| LINE # | LIMITATION COMPONENTS | 2014 PAY 2015 LIMITATION | 2014 PAY 2015 CERTIFIED LEVY | 2015 PAY 2016 LIMITATION | 2015 PAY 2016 PROPOSED LEVY | 2015 PAY 2016 CERTIFIED LEVY NOTES |
|---|---------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| SUBTOTALS BY LEVY CATEGORY | | | | | | |
| (5001) | GENERAL-RMV VOTER-JOBZ EXEMPT | | | | | |
| (5002) | GENERAL-RMV OTHER-JOBZ EXEMPT | 4,854,563.36 | 4,854,563.36 | 5,951,726.31 | 5,951,726.31 | 5,951,726.31 |
| (5003) | GENERAL-NTC VOTER-JOBZ EXEMPT | | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 |
| (5004) | GENERAL-NTC OTHER-GENED-EXEMPT | 152,162.78 | 152,162.78 | 155,240.36 | 155,240.36 | 155,240.36 |
| (5005) | GENERAL-NTC OTHER-JOBZ EXEMPT | 3,890,599.43 | 3,890,599.43 | 4,491,821.19 | 4,491,821.19 | 4,491,821.19 |
| (5010) | COMMUNITY SERV-NTC OTHER-EXEMPT | 526,061.35 | 526,061.35 | 548,983.38 | 548,983.38 | 548,983.38 |
| (5014) | GENL DEBT-NTC VOTER-NONEXEMPT | 12,922,977.65 | 12,922,977.65 | 18,906,524.44 | 18,906,524.44 | 18,906,524.44 |
| (5015) | GENL DEBT-NTC OTHER-NONEXEMPT | | | | | |
| (5020) | OPEB DEBT-NTC VOTER-NONEXEMPT | | | | | |
| (5021) | OPEB DEBT-NTC OTHER-NONEXEMPT | | | | | |
| SUBTOTALS BY FUND | | | | | | |
| (5006) | GENERAL FUND | 8,897,325.57 | 8,897,325.57 | 13,098,787.86 | 13,098,787.86 | |
| (5010) | COMMUNITY SERVICES FUND | 526,061.35 | 526,061.35 | 548,983.38 | 548,983.38 | 548,983.38 |
| (5016) | GENERAL DEBT SERVICE FUND | 12,922,977.65 | 12,922,977.65 | 18,906,524.44 | 18,906,524.44 | |
| (5022) | OPEB/PENSION DEBT SERVICE FUND | | | | | |
| SUBTOTALS BY TAX BASE | | | | | | |
| | REFERENDUM MARKET VALUE | 4,854,563.36 | 4,854,563.36 | 5,951,726.31 | 5,951,726.31 | |
| | NET TAX CAPACITY | 17,491,801.21 | 17,491,801.21 | 26,602,569.37 | 26,602,569.37 | |
| SUBTOTALS BY TRUTH IN TAXATION CATEGORY | | | | | | |
| | VOTER APPROVED | 12,922,977.65 | 12,922,977.65 | 21,406,524.44 | 21,406,524.44 | |
| | OTHER | 9,423,386.92 | 9,423,386.92 | 11,147,771.24 | 11,147,771.24 | |
| TOTAL LEVY | | | | | | |
| | TOTAL LEVY | 22,346,364.57 | 22,346,364.57 | 32,554,295.68 | 32,554,295.68 | 32,554,295.68 |

NOTE TO SCHOOL DISTRICTS: MUST CERTIFY PROPOSED AND FINAL LEVIES VIA THE WEB-BASED LEVY CERTIFICATION SYSTEM AVAILABLE ON THE MDE WEBSITE, [HTTP://EDUCATION.STATE.MN.US](http://EDUCATION.STATE.MN.US).

| LINE # | LIMITATION COMPONENTS | 2014 PAY 2015 LIMITATION | 2014 PAY 2015 CERTIFIED LEVY | 2015 PAY 2016 LIMITATION | 2015 PAY 2016 PROPOSED LEVY | 2015 PAY 2016 CERTIFIED LEVY | NOTES |
|--|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|-------|
| GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT: | | | | | | | |
| (315) | FY 2017 1ST TIER RMV REF | | | | | | *1 |
| (316) | FY 2017 2ND TIER RMV REF | | | | | | *1 |
| (317) | FY 2017 3RD TIER RMV REF | | | | | | *1 |
| (318) | FY 2017 UNEQUALIZED RMV REF | | | | | | |
| (1028) | FY 2016 1ST TIER REF ADJUST | | | | | | *1 |
| (1044) | FY 2016 2ND TIER REF ADJUST | | | | | | *1 |
| (1052) | FY 2016 3RD TIER REF ADJUST | | | | | | |
| (1060) | FY 2016 UNEQUAL REF ADJUST | | | | | | |
| (1067) | FY 2016 TBRA ALLOC ADJUST | | | | | | *1 |
| (1076) | FY 2016 REF HOLD HARMLESS ADJ | | | | | | |
| (1116) | FY 2014 1ST TIER REF ADJUST | | | .01- | .01- | .01- | |
| (1126) | FY 2014 2ND TIER REF ADJUST | | | | | | |
| (1136) | FY 2014 UNEQUAL REF ADJUST | | | | | | |
| (1145) | FY 2014 TBRA ALLOC ADJUST | | | | | | |
| (1290) | OTHER RMV REF ADJUST (MEMO) | | | | | | |
| (3026) | RMV REF NET OFFSET ADJUST | | | .01 | .01 | | |
| (4054) | REFERENDUM TACONITE ADJUST | | | | | | |
| (5001) | TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT | | | | | | |
| GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT: | | | | | | | |
| (242) | LOCAL OPTIONAL | 2,910,271.81 | 2,910,271.81 | 3,233,625.07 | 3,233,625.07 | 3,233,625.07 | *2 |
| (244) | EQUITY | 1,149,694.64 | 1,149,694.64 | 1,277,434.43 | 1,277,434.43 | 1,277,434.43 | *2 |
| (246) | TRANSITION | 129,520.82 | 129,520.82 | 143,911.56 | 143,911.56 | 143,911.56 | *2 |
| (314) | 1ST TIER BOARD-APPR REFER | 1,193,373.69 | 1,193,373.69 | 1,325,966.55 | 1,325,966.55 | 1,325,966.55 | *2 |
| (1008) | FY 2016 LOCAL OPTIONAL ADJUST | 320,771.07- | 320,771.07- | 16,052.62 | 16,052.62 | 16,052.62 | *2 |
| (1012) | FY 2016 EQUITY ADJUST | 15,890.11 | 15,890.11 | 6,341.54 | 6,341.54 | 6,341.54 | *2 |
| (1016) | FY 2016 TRANSITION ADJUST | 4,741.92- | 4,741.92- | 714.42 | 714.42 | 714.42 | *2 |
| (1036) | FY 2016 1ST TR BRD-APR REF ADJ | 131,534.01- | 131,534.01- | 6,582.45 | 6,582.45 | 6,582.45 | *2 |
| (1069) | FY 2016 TBRA ALLOC ADJUST | | | | | | |
| (1078) | FY 2016 REF HOLD HARMLESS ADJ | | | | | | |
| (1092) | FY 2014 EQUITY ADJUST | 78,816.82- | 78,816.82- | 53,794.60- | 53,794.60- | 53,794.60- | |
| (1099) | FY 2014 TRANSITION ADJUST | 8,323.89- | 8,323.89- | 5,107.72- | 5,107.72- | 5,107.72- | |
| (1293) | OTHER ADJ, GEN OTHER RMV (MEMO) | | | | | | |
| (3027) | GENERAL OTH RMV NET OFFSET ADJ | | | .01- | .01- | | |
| (4052) | GENERAL OTH RMV TACONITE ADJUST | | | | | | |
| (5002) | TOTAL GENERAL - RMV OTHER JOBZ EXEMPT | 4,854,563.36 | 4,854,563.36 | 5,951,726.31 | 5,951,726.31 | 5,951,726.31 | |

FOOTNOTES:

*1 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID).

*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE # | LIMITATION COMPONENTS | 2014 PAY 2015 LIMITATION | 2014 PAY 2015 CERTIFIED LEVY | 2015 PAY 2016 LIMITATION | 2015 PAY 2016 PROPOSED LEVY | 2015 PAY 2016 CERTIFIED LEVY NOTES |
|--|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT: | | | | | | |
| (508) | CAPITAL PROJECT REFERENDUM | | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 |
| (1296) | OTHER NTC VOTER ADJ (MEMO) | | | | | |
| (3028) | NTC VOTER NET OFFSET ADJ | | | | | |
| (4056) | CAPITAL PROJ TACONITE ADJ | | | | | |
| (5003) | TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT | | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 |
| GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT: | | | | | | |
| (234) | STUDENT ACHIEVEMENT (GENED) | 152,162.78 | 152,162.78 | 155,240.36 | 155,240.36 | 155,240.36 |
| (5004) | TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT | 152,162.78 | 152,162.78 | 155,240.36 | 155,240.36 | 155,240.36 |

| LINE # | LIMITATION COMPONENTS | 2014 PAY 2015 LIMITATION | 2014 PAY 2015 CERTIFIED LEVY | 2015 PAY 2016 LIMITATION | 2015 PAY 2016 PROPOSED LEVY | 2015 PAY 2016 CERTIFIED LEVY | NOTES |
|---|-------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|-------|
| GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT: | | | | | | | |
| INITIAL LEVIES: | | | | | | | |
| (238) | OPERATING CAPITAL | 676,082.47 | 676,082.47 | 741,767.09 | 741,767.09 | 741,767.09 | *2 |
| (337) | ALT TEACHER COMP (Q COMP) | | | | | | *3 |
| (356) | ACHIEVEMENT & INTEGRATION | 363,914.64 | 363,914.64 | 373,222.02 | 373,222.02 | 373,222.02 | *4 |
| (360) | REEMPLOYMENT INS | 25,000.00 | 25,000.00 | 35,000.00 | 35,000.00 | 35,000.00 | |
| (362) | SAFE SCHOOLS | 320,961.60 | 320,961.60 | 324,950.40 | 324,950.40 | 324,950.40 | |
| (365) | SAFE SCHOOLS INTERMEDIATE | | | | | | |
| (368) | JUDGMENT | | | | | | *5 |
| (370) | ICE ARENA | | | | | | |
| (382) | FY 2016 CAREER TECHNICAL | 140,607.65 | 140,607.65 | 159,201.95 | 159,201.95 | 159,201.95 | |
| (386) | ANNUAL OTHER POSTEMPLOYMENT | | | | | | |
| | BENEFITS (OPEB) | 315,000.00 | 315,000.00 | 350,000.00 | 350,000.00 | 350,000.00 | |
| (1189) | HEALTH & SAFETY | 180,755.47 | 180,755.47 | N/A | N/A | N/A | |
| | ALTERNATIVE FACILITIES | | | N/A | N/A | N/A | |
| | DEFERRED MAINTENANCE | 363,411.26 | 363,411.26 | N/A | N/A | N/A | |
| (448) | LT FACILITIES EQUAL | N/A | N/A | 873,436.80 | 873,436.80 | 873,436.80 | |
| (449) | LT FACILITIES UNEQUAL | N/A | N/A | | | | |
| (459) | DISABLED ACCESS | | | | | | |
| (505) | BUILDING/LAND LEASE | 1,440,359.10 | 1,440,359.10 | 1,559,549.43 | 1,559,549.43 | 1,559,549.43 | |
| (506) | COOP BUILDING REPAIR | | | | | | |
| (507) | OTHER CAPITAL (MEMO) | | | | | | |
| (510) | CONSOL/TRANSITION | | | | | | |
| (511) | REORG OPERATING DEBT | | | | | | |
| (512) | HEALTH BENEFITS | | | | | | |
| (513) | HEALTH INS (MPLS) | | | | | | |
| (514) | ADDITIONAL RETIREMENT | | | | | | |
| (515) | SEVERANCE | | | | | | |
| (516) | ADMINISTRATIVE DISTRICT | | | | | | |
| (517) | SWIMMING POOL | | | | | | |
| (518) | TREE GROWTH | | | | | | |
| (519) | CONSOL/RETIREMENT | | | | | | |
| (520) | ECON DEV ABATEMENT | | | | | | |
| (521) | OTHER GENERAL (MEMO) | | | | | | |
| | SUBTOTAL - INITIAL LEVIES - | | | | | | |
| | GENERAL NTC OTHER JOBZ EXEMPT | 3,826,092.19 | 3,826,092.19 | 4,417,127.69 | 4,417,127.69 | | |

FOOTNOTES:

- *2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 - *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 338.
 - *4 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS. NO FY 2014 ADJ, PER LAWS 2013 CH 116.
 - *5 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE # | LIMITATION COMPONENTS | 2014 PAY 2015 LIMITATION | 2014 PAY 2015 CERTIFIED LEVY | 2015 PAY 2016 LIMITATION | 2015 PAY 2016 PROPOSED LEVY | 2015 PAY 2016 CERTIFIED LEVY | NOTES |
|---|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|-------|
| GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T): | | | | | | | |
| LEVY ADJUSTMENTS: | | | | | | | |
| (1004) | FY 2016 OPER CAPITAL ADJUST | 3,678.37 | 3,678.37 | 4,378.68- | 4,378.68- | 4,378.68- | *2 |
| (1020) | FY 2016 ALT TEACHER COMP ADJUST | | | | | | *6 |
| (1085) | FY 2014 OPER CAPITAL ADJUST | 5,443.48 | 5,443.48 | 5,016.23 | 5,016.23 | 5,016.23 | |
| (1106) | FY 2014 ALT TEACHER COMP ADJUST | | | | | | |
| (1149) | FY 2016 ACHIEVE & INTEG ADJUST | | | 26,003.94- | 26,003.94- | 26,003.94- | *4 |
| (1150) | FY 2014 INTEG ADJ (N/A PAY 16) | | | | | | *4 |
| (1155) | FY 2014 REEMPLOYMENT ADJUST | 26,221.62- | 26,221.62- | 17,080.60- | 17,080.60- | 17,080.60- | |
| (1159) | FY 2003 REEMPLOYMENT ADJUST | | | | | | |
| (1165) | FY 2014 SAFE SCHOOLS ADJUST | 11,903.70- | 11,903.70- | 6,045.00- | 6,045.00- | 6,045.00- | |
| (1170) | FY 2014 SAFE SCHOOLS INTERM ADJ | | | | | | |
| (1174) | FY 2014 CAREER TECHNICAL ADJUST | | | 7,250.46- | 7,250.46- | 7,250.46- | |
| (1178) | FY 2014 HEALTH BENEFITS ADJUST | | | | | | |
| (1184) | FY 2014 ANNUAL OPEB ADJUST | 75,076.25 | 75,076.25 | 2,786.97 | 2,786.97 | 2,786.97 | |
| (1193) | FY 2016 HEALTH & SAFETY ADJUST | | | 108,693.83 | 108,693.83 | 108,693.83 | *7 |
| (1202) | FY 2015 HEALTH & SAFETY ADJUST | | | | | | *8 |
| (1216) | FY 2014 HEALTH & SAFETY ADJUST | | | | | | |
| (1221) | FY 2014 DEFERRED MAINT ADJUST | .03 | .03 | .45 | .45 | .45 | |
| (1280) | PAY 13 LEASE ADJUST | 10,909.50 | 10,909.50 | 119,418.08- | 119,418.08- | 119,418.08- | |
| (1281) | LEASE LEVY ADJ (MEMO) | | | 100,173.70 | 100,173.70 | 100,173.70 | |
| (1282) | ALT FAC ADJUST (MEMO) | | | | | | |
| (1283) | OTHER CAPITAL ADJUST (MEMO) | | | | | | |
| (758) | FY 2017 FAC & EQUIP BOND ADJUST | | | | | | |
| (1285) | MAINT PU VARIANCE ADJUST | | | | | | |
| (1286) | ECON DEV ABATE ADJUST | | | | | | |
| (1287) | DEBT SURPLUS ADJUST | | | | | | |
| (1301) | OTHER GENERAL ADJUST | | | 25,416.37 | 25,416.37 | 25,416.37 | |
| (2039) | ABATEMENT ADJUSTMENT | 2,178.02 | 2,178.02 | 11,730.83 | 11,730.83 | 11,730.83 | *9 |
| (2052) | CARRY-OVER ABATEMENT ADJUST | | | | | | *10 |
| (2070) | ADVANCE ABATEMENT ADJUST | 5,346.91 | 5,346.91 | 1,051.88 | 1,051.88 | 1,051.88 | *11 |
| (3029) | GENERAL OTH NTC NET OFFSET ADJ | | | | | | |
| (4046) | GENERAL OTH NTC TACONITE ADJUST | | | | | | |
| | SUBTOTAL - ADJUSTMENTS - GENERAL NTC OTHER JOBZ EXEMPT | 64,507.24 | 64,507.24 | 74,693.50 | 74,693.50 | | |
| (5005) | TOTAL GENERAL - NTC OTHER JOBZ EXEMPT | 3,890,599.43 | 3,890,599.43 | 4,491,821.19 | 4,491,821.19 | 4,491,821.19 | |

FOOTNOTES:

- *2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 - *4 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS. NO FY 2014 ADJ, PER LAWS 2013 CH 116.
 - *6 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 315 OF FY 2016 GENERAL EDUCATION AID REPORT.
 - *7 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1187 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *8 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1196 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *9 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *11 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE # | LIMITATION COMPONENTS | 2014 PAY 2015 LIMITATION | 2014 PAY 2015 CERTIFIED LEVY | 2015 PAY 2016 LIMITATION | 2015 PAY 2016 PROPOSED LEVY | 2015 PAY 2016 CERTIFIED LEVY | NOTES |
|--------------------------------|--|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|-------|
| COMMUNITY SERVICE JOBZ EXEMPT: | | | | | | | |
| (610) | BASIC COMMUNITY EDUC | 322,045.85 | 322,045.85 | 331,875.60 | 331,875.60 | 331,875.60 | *12 |
| (620) | EARLY CHILD FAMILY | 173,772.20 | 173,772.20 | 175,902.85 | 175,902.85 | 175,902.85 | *13 |
| (623) | HOME VISITING | 5,752.00 | 5,752.00 | 5,864.00 | 5,864.00 | 5,864.00 | |
| (624) | ADULTS W/ DISABILITIES | | | | | | |
| (628) | SCHOOL-AGE CARE | 30,000.00 | 30,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | *13 |
| (630) | OTHER COMM ED (MEMO) | | | | | | |
| (1404) | FY 2016 EARLY CHILD FAMILY ADJ | 1,925.29- | 1,925.29- | 302.02- | 302.02- | 302.02- | |
| (1408) | FY 2016 HOME VISITING ADJUST | 182.40- | 182.40- | 112.00 | 112.00 | 112.00 | |
| (1412) | FY 2014 SCHOOL-AGE CARE ADJUST | 4,540.26- | 4,540.26- | 5,755.22- | 5,755.22- | 5,755.22- | |
| (1413) | ADULTS W/ DISABILITIES ADJUST | | | | | | |
| (1416) | OTHER ADJUST | | | | | | |
| (2040) | ABATEMENT ADJUSTMENT | 759.97 | 759.97 | 1,308.86 | 1,308.86 | 1,308.86 | *9 |
| (2053) | CARRY-OVER ABATEMENT ADJUST | | | | | | *10 |
| (2071) | ADVANCE ABATEMENT ADJUST | 379.28 | 379.28 | 22.69- | 22.69- | 22.69- | *11 |
| (3030) | COM SERV NET OFFSET ADJUST | | | | | | |
| (4044) | COM SERV TACONITE ADJUST | | | | | | |
| (5010) | TOTAL COMMUNITY SERVICE JOBZ EXEMPT | 526,061.35 | 526,061.35 | 548,983.38 | 548,983.38 | 548,983.38 | |

FOOTNOTES:

- *9 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *11 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
 - *12 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE # | LIMITATION COMPONENTS | 2014 PAY 2015 LIMITATION | 2014 PAY 2015 CERTIFIED LEVY | 2015 PAY 2016 LIMITATION | 2015 PAY 2016 PROPOSED LEVY | 2015 PAY 2016 CERTIFIED LEVY | NOTES |
|---|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|--------|
| DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT: | | | | | | | |
| (806) | DEBT SERVICE-AID ELIG | 13,592,254.92 | 13,592,254.92 | 18,901,448.61 | 18,901,448.61 | | *14 |
| (808) | DEBT SERVICE-AID INELIG | | | | | | *14 |
| (775) | NATURAL DISASTER DEBT | N/A | N/A | | | | *14 |
| (1701) | REDUCTION FOR DEBT EXCESS | 680,998.52- | 680,998.52- | | | | |
| (1702) | OTHER ADJUST (MEMO) | | | | | | |
| (2041) | ABATEMENT ADJUSTMENT | 1,320.50 | 1,320.50 | 6,346.20 | 6,346.20 | 6,346.20 | *9,15 |
| (2054) | CARRY OVER ABATEMENT | | | | | | *10,15 |
| (2072) | ADVANCE ABATE ADJUST | 10,400.75 | 10,400.75 | 1,270.37- | 1,270.37- | 1,270.37- | *11,15 |
| (3035) | GDS VTR NET OFFSET ADJUST | | | | | | |
| (4060) | GDS VTR TACONITE ADJUST | | | | | | |
| (5014) | TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT | 12,922,977.65 | 12,922,977.65 | 18,906,524.44 | 18,906,524.44 | 18,906,524.44 | |
| DEBT SERVICE OTHER JOBZ NONEXEMPT: | | | | | | | |
| (807) | DEBT SERVICE-AID ELIG | | | | | | *14 |
| (809) | DEBT SERVICE-AID INELIG | | | | | | *14 |
| (766) | LT FACILITIES DEBT SERVICE | N/A | N/A | | | | *14 |
| (1704) | REDUCTION FOR DEBT EXCESS | | | | | | |
| (1705) | OTHER ADJUST (MEMO) | | | | | | |
| (2041) | ABATEMENT ADJUSTMENT | | | | | | *9,15 |
| (2054) | CARRY OVER ABATEMENT | | | | | | *10,15 |
| (2072) | ADVANCE ABATE ADJUST | | | | | | *11,15 |
| (3036) | GDS OTH NET OFFSET ADJUST | | | | | | |
| (4050) | GDS OTH TACONITE ADJUST | | | | | | |
| (5015) | TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT | | | | | | |

FOOTNOTES:

- *9 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *11 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *15 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 808 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.



Fiscal Year 2017 Budget

MIKE BURLAGER
DIRECTOR OF FINANCE

Additional Budget Assumptions Since May

The Preliminary Budget was adopted May 9, 2016. Changes since preliminary approval have been:

- CAPITAL EXPENDITURE
- COMMUNITY EDUCATION
- DEBT SERVICE

General Fund

Revenue

The revenue for the General fund will be affected by four components:

- An adjusted pupil unit increase of 105 students
- 2% increase to the general education formula to \$6,067
- Changes to the special education, ADSIS grant and federal programs
- Increase in Compensatory Revenue

General Fund

Expenditure

The expenditures for the General Fund will be affected by a number of program changes.

- Inflation and salary changes have been calculated at 3%
- Four discretionary staff have been added to this budget
- Approximately 6.5 Special Education staff
- The two junior high schools will each have an Equity Specialist

Capital

Revenue

- Operating Capital
- Lease Levy
- Capital Projects – Technology Levy
- Long Term Maintenance Revenue

Expenditures

- Capital Projects levy - Technology
- Long Term Maintenance & Health & Safety

Building Fund

Revenue

- The revenue for this year will be interest income.

Expenditures

- Roof replacement at West Junior High
- High school project plan

ADOPTED BUDGET
FISCAL YEAR 2016 – 17
JUNE 13, 2016

| | Revenue | Expenditure | Effect on Fund Balance |
|-----------------------------------|--------------------|--------------------|---------------------------|
| <i>General</i> | \$78,700,000 | \$78,500,000 | \$200,000 |
| <i>Transportation</i> | 4,385,000 | 4,425,000 | -40,000 |
| <i>Capital</i> | 7,265,000 | 7,410,000 | -145,000 |
| State Defined General Fund | 90,350,000 | 90,335,000 | 15,000 |
| <i>Food Service</i> | 4,000,000 | 3,900,000 | 100,000 |
| <i>Community Education</i> | 2,465,000 | 2,265,000 | 200,000 |
| <i>Building</i> | 450,000 | 48,000,000 | |
| <i>Debt Service</i> | 20,265,000 | 19,270,000 | 995,000 |
| <i>Total</i> | 117,080,000 | 115,770,000 | 1,310,000 |



Memorandum

To: School Board

From: Mike Burlager

Date: 6/13/16

Re: SW Metro Intermediate District LTMR

Action: Adopt resolution for SW Metro Intermediate District LTMR

Attached to this document is the Long Term Maintenance Revenue plan for SW Metro Intermediate District and a resolution approving the plan. Because the Intermediate District isn't allowed to levy property taxes, the member districts levy the money and flow it through to the Intermediate District after we receive the levy. To levy the money all member districts need to pass the attached resolution.

The Southwest Metro Board, the Superintendents and Business Managers have reviewed and endorse this plan. All member districts must now approve the plan in order for the Intermediate to receive the money. If one district fails to pass the motion, then none of the money would be available to spend to improve facilities.

The first page of Exhibit A shows the projects needed to be completed over the next 10 years. It also shows the possible revenue stream from LTMR. The second page of Exhibit A shows the amount of revenue by district as determined by the amount of tuition paid to SW Metro by the member districts. By approving this motion and plan, Shakopee Schools levy may increase up to \$38,819 or just under 0.12%. This would be in addition to the lease levy we already pay which is estimated on page three of Attachment A.

This resolution will come before the board each year as part of the levy process. Attachment A will be updated each year as needs change. Our share of the revenue may change based on our tuition to SW Metro thus requiring Board review annually.

If I can be of further assistance or provide additional information please contact me via email at mburlage@shakopee.k12.mn.us or 952-496-5011.

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD OF
SCHOOL DISTRICT #720
SHAKOPEE
STATE OF MINNESOTA

Pursuant to due call and notice thereof, a School Board meeting of School District No. 720, State of Minnesota, was held on June 13, at 6pm, for the purpose, in part, of approving the SW Metro Intermediate School District No. 288's Long-Term Facility Maintenance budget and authorizing the inclusion of a proportionate share of Intermediate School District's long-term facility maintenance projects in the district's application for long-term facility maintenance.

Director _____ introduced the following resolution and moved its adoption:

RESOLUTION APPROVING SW METRO INTERMEDIATE SCHOOL DISTRICT NO. 288'S LONG-TERM FACILITY MAINTENANCE PROGRAM BUDGET AND AUTHORIZING THE INCLUSION OF A PROPORTIONATE SHARE OF THOSE PROJECTS IN THE DISTRICT'S APPLICATION FOR LONG-TERM FACILITY MAINTENANCE REVENUE

BE IT RESOLVED by the School Board of District No. 720, State of Minnesota, as follows:

1. The School Board of SW Metro Intermediate School District 288 has approved a long-term facility maintenance program budget for its facilities for the 2017-2018 school year in the amount of \$200,000.00. The various components of this program budget are attached as Exhibit A hereto and are incorporated herein by reference. Said budget is hereby approved. (Exhibit A)
2. Minnesota Statutes, Section 123B.53, Subdivision 1, as amended, provides that if an intermediate school district's long-term facility maintenance budget is approved by the school boards of each of the intermediate school district's member school districts, each member district may include its proportionate share of the costs of the intermediate school district program in its long-term facility maintenance revenue application.
3. The proportionate share of the costs of the intermediate school district's long-term facility maintenance program for each member school district to be included in its application shall be determined by multiplying the total cost of the intermediate school district long-term facility maintenance program times a percentage that weighs the two components of each

member districts portion of the total Special Education Tuition billing and Vocational billing. The long-term facility maintenance costs shall be funded through annual levy instead of issuing bonds. The inclusion of this proportionate share in the district's long-term facility maintenance revenue application for fiscal year 2018 is hereby approved, subject to approval by the Commissioner of Education.

4. Upon receipt of the proportionate share of long-term facility maintenance revenue attributable to the intermediate school district program, the district shall promptly pay to the intermediate school district the applicable aid or levy proceeds.

The motion for the adoption of the foregoing resolution was duly seconded by Director _____ and, upon vote being taken thereon, the following voted in favor thereof:

And the following voted against the same:

Whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA

I, the undersigned, being the duly qualified and acting Clerk of School District No. 720, State of Minnesota, hereby certify that I have carefully compared the attached and foregoing extract of minutes of a meeting of School District No. 720, held on the date therein indicated, with the original of said minutes on file in my office, and the same is a full, true and complete transcript insofar as the same relates to the approval of SW Metro Intermediate School District No. 288's long-term facility maintenance program budget and authorizing the inclusion of a proportionate share of the SW Metro Intermediate School District's long-term facility maintenance projects in the district's application for long-term facility maintenance revenue.

WITNESS MY HAND officially as such Clerk this ____ day of _____, 2016.

Clerk

School District No. 720

District 0288-06
Exhibit A

SouthWest Metro Intermediate District

| | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 | FY 27 | Grand Total |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Deferred Maintenance | | | | | | | | | | | |
| RVEC | 26,060 | 26,060 | 87,216 | 87,216 | 87,216 | 180,526 | 180,526 | 180,526 | 180,526 | 180,526 | 1,216,400 |
| 401 Bldg | 138,295 | 138,295 | 364,183 | 364,183 | 364,183 | 1,700,639 | 1,700,639 | 1,700,639 | 1,700,639 | 1,700,639 | 9,872,334 |
| East Creek | 25,657 | 25,657 | 66,507 | 66,507 | 66,507 | 74,057 | 74,057 | 74,057 | 74,057 | 74,057 | 621,120 |
| Total | 190,011 | 190,011 | 517,906 | 517,906 | 517,906 | 1,955,223 | 1,955,223 | 1,955,223 | 1,955,223 | 1,955,223 | 11,709,854 |
| 368 Building Envelope | 40,063 | 40,063 | 38,250 | 38,250 | 38,250 | 20,700 | 20,700 | 20,700 | 20,700 | 20,700 | 298,376 |
| 369 Building Hardware and Equipment | | | | | | | | | | | |
| 370 Electrical | | | 35,833 | 35,833 | 35,833 | 109,750 | 109,750 | 109,750 | 109,750 | 109,750 | 656,250 |
| 379 Interior Surfaces | 72,288 | 72,288 | 74,273 | 74,273 | 74,273 | 21,028 | 21,028 | 21,028 | 21,028 | 21,028 | 472,533 |
| 380 Mechanical Systems | 23,750 | 23,750 | 281,667 | 281,667 | 281,667 | 1,523,283 | 1,523,283 | 1,523,283 | 1,523,283 | 1,523,283 | 8,508,915 |
| 381 Plumbing | 8,750 | 8,750 | 42,750 | 42,750 | 42,750 | 21,700 | 21,700 | 21,700 | 21,700 | 21,700 | 254,250 |
| 382 Professional Services and Salary | | | | | | | | | | | |
| 383 Roof Systems | 45,160 | 45,160 | 45,133 | 45,133 | 45,133 | 258,762 | 258,762 | 258,762 | 258,762 | 258,762 | 1,519,529 |
| 384 Site Projects | | | | | | | | | | | |
| Total | 190,011 | 190,011 | 517,906 | 517,906 | 517,906 | 1,955,223 | 1,955,223 | 1,955,223 | 1,955,223 | 1,955,223 | 11,709,853 |

Items to be completed with GF budgeted dollars

| | | | | | | | | | | | |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| RVEC | (13,905) | (13,905) | (9,883) | (9,883) | (9,883) | (3,638) | (3,638) | (3,638) | (3,638) | (3,638) | (75,646) |
| 401 Bldg | (11,157) | (11,157) | (1,958) | (1,958) | (1,958) | (2,070) | (2,070) | (2,070) | (2,070) | (2,070) | (38,539) |
| East Creek | (5,345) | (5,345) | (1,090) | (1,090) | (1,090) | (1,141) | (1,141) | (1,141) | (1,141) | (1,141) | (19,664) |
| Amount to be funded with levy | (30,406) | (30,406) | (12,931) | (12,931) | (12,931) | (6,849) | (6,849) | (6,849) | (6,849) | (6,849) | (133,849) |
| | 159,605 | 159,605 | 504,975 | 504,975 | 504,975 | 1,948,374 | 1,948,374 | 1,948,374 | 1,948,374 | 1,948,374 | 11,576,005 |

Major items that have significant levy impact

| | | | | | | | | | | | |
|--|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| RVEC | | | | | | | | | | | |
| 401 Bldg | | | (60,000) | (60,000) | (60,000) | (124,799) | (124,799) | (124,799) | (124,799) | (124,799) | (803,994) |
| East Creek | | | | | | (1,500,000) | (1,500,000) | (1,500,000) | (1,500,000) | (1,500,000) | (7,500,000) |
| Alternative Deferred Maintenance Levy | - | - | (60,000) | (60,000) | (60,000) | (40,958) | (40,958) | (40,958) | (40,958) | (40,958) | (204,792) |
| | 159,605 | 159,605 | 444,975 | 444,975 | 444,975 | 282,617 | 282,617 | 282,617 | 282,617 | 282,617 | 3,067,219 |

Proposed Deferred Maintenance Levy

| | | | | | | | | | | | |
|-------------------------------|---------------|----------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|-----------|
| | 200,000 | 225,000 | 250,000 | 275,000 | 300,000 | 325,000 | 350,000 | 375,000 | 375,000 | 392,219 | 3,067,219 |
| Annual Running Balance | 40,395 | 105,790 | (89,185) | (259,160) | (404,135) | (361,752) | (294,369) | (201,985) | (109,602) | 0 | 0 |

Major Items Include:

| | |
|--------------------------|------------------|
| RVEC-Controls | 180,000 |
| RVEC- Replace Roof | 623,994 |
| 401-Ventilation | 5,625,000 |
| 401-Steam to Hotwater | 1,750,000 |
| 401-Replace Steam Boiler | 125,000 |
| East Creek- Replace Roof | 204,792 |
| Total | 8,508,786 |

Proposed SW Metro 2016 Payable 2017 LTFDM Levy
 Projecting Inclusion of 10 Year Plan Deferred Maintenance

| District | % of Lease Costs | Def Maint Projected Additional |
|-------------------|-------------------------|---|
| Chaska #112 | 13.154% | \$ 26,308.75 |
| Shakopee #720 | 19.410% | \$ 38,819.87 |
| Waconia #110 | 5.300% | \$ 10,601.00 |
| Watertown #111 | 2.950% | \$ 5,900.68 |
| Norwood #108 | 5.091% | \$ 10,182.36 |
| Belle Plaine #716 | 6.504% | \$ 13,008.57 |
| Jordan #717 | 5.427% | \$ 10,854.87 |
| Prior Lake #719 | 20.381% | \$ 40,762.58 |
| New Prague #721 | 7.816% | \$ 15,632.19 |
| TCU #2905 | 7.600% | \$ 15,200.70 |
| Buffalo #877 | 6.364% | \$ 12,728.44 |
| | 100.000% | \$ 200,000.00 |

Proposed SW Metro 2016-17 Lease Levy
 With Projecting Inclusion of St Boni Lease

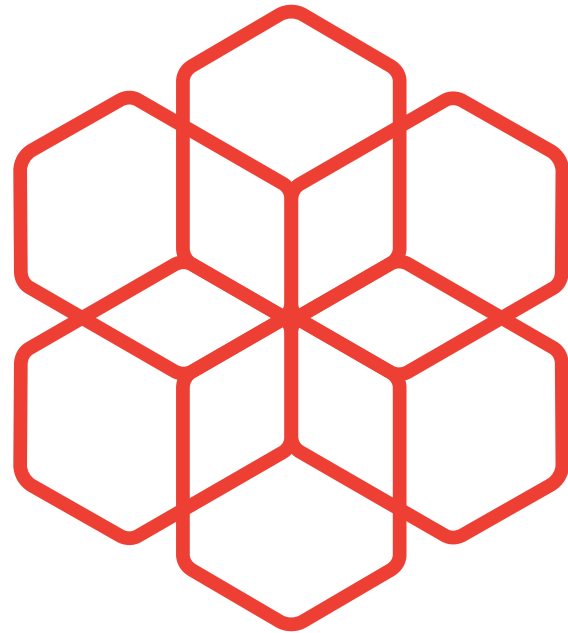
| District | Lease Levy 2013-14 | Lease Levy 2014-15 | Lease Levy 2015-16 | Projected 16-17 Less Lydia | Projected 16-17 w/Buffalo | Projected 16-17 w/St Boni |
|-------------------|-----------------------|-----------------------|-----------------------|-------------------------------|------------------------------|------------------------------|
| Chaska #112 | 90,339.12 | 64,963.41 | \$ 22,482.90 | 20,848.77 | 19,521.91 | 23,172.91 |
| Shakopee #720 | 85,854.72 | 111,822.65 | \$ 33,174.63 | 30,763.41 | 28,805.55 | 34,192.78 |
| Waconia #110 | 54,185.06 | 24,571.57 | \$ 9,059.39 | 8,069.17 | 7,555.63 | 9,337.42 |
| Watertown #111 | 10,377.83 | 10,840.01 | \$ 5,042.59 | 4,676.08 | 4,378.49 | 5,197.35 |
| Norwood #108 | 19,653.83 | 20,160.18 | \$ 8,701.63 | 8,400.92 | 7,866.27 | 8,968.69 |
| Belle Plaine #716 | 24,714.72 | 39,790.55 | \$ 11,116.85 | 10,308.84 | 9,652.76 | 11,458.03 |
| Jordan #717 | 26,451.86 | 34,726.45 | \$ 9,276.34 | 8,602.10 | 8,054.65 | 9,561.03 |
| Prior Lake #719 | 60,165.20 | 82,663.93 | \$ 34,834.83 | 32,302.92 | 30,247.09 | 35,903.92 |
| New Prague #721 | 29,151.17 | 24,488.53 | \$ 13,358.93 | 12,387.97 | 11,599.57 | 13,768.93 |
| TCU #2905 | - | 40,353.73 | \$ 12,990.19 | 12,046.02 | 11,279.39 | 13,388.86 |
| Buffalo #877 | | | | | 9,444.89 | 11,211.28 |
| | 400,893.51 | 454,381.01 | \$ 160,038.28 | 148,406.20 | 148,406.20 | 176,161.20 |

Shakopee Policy Manual Review - Series 700

| 2nd Reading | Policy # | Shakopee Series 700 | Recommendations | Comments |
|-------------|----------|---|---|--|
| 6/13/2016 | 701 | Establishment and Adoption of School District Budget | Added language. Legal references updated. | |
| 6/13/2016 | 701.1 | Modification of School District Budget | Added language to conform to MSBA Model. | |
| 6/13/2016 | 702 | Accounting | Added statutory references. Changed date to reflect last update to model policy. | |
| 6/13/2016 | 702.1 | Expenditure Reimbursement | No change. Appears to be duplicative of Policy 412. | Remove. Not MSBA |
| 6/13/2016 | 702.2 | Miscellaneous Finance Procedures | No change. | Remove. Not MSBA |
| 6/13/2016 | 703 | Annual Audit | Inserted specific statutory references. | |
| 6/13/2016 | 704 | Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System | Legal references updated. | |
| 6/13/2016 | 705 | Investments | Added language. Legal references updated. Changed date to reflect last update to model policy. | |
| 6/13/2016 | 706 | Acceptance of Gifts | Added language. | |
| 6/13/2016 | 707 | Transportation of Public School Students | Added/deleted language. Legal references updated. Changed date to reflect last update to model policy. | |
| 6/13/2016 | 707.1 | School Attendance Areas | No change. | Remove. Not MSBA |
| 6/13/2016 | 708 | Transportation of Nonpublic School Students | Added language. Legal references updated. | |
| 6/13/2016 | 709 | Student Transportation Safety Policy | Added language. Legal references updated. Policy cross references updated. Changed date to reflect last update to model policy. | |
| 6/13/2016 | 710 | Extracurricular Transportation | Added/deleted language. Legal references updated. Changed date and title to reflect last update to model policy. | |
| 6/13/2016 | 711 | Video Recording on School Buses | Inserted specific statutory references in body. Updated terminology to reflect statutory language. Legal references updated. Policy cross references updated. See Note regarding retention. | |
| 6/13/2016 | 712 | Video Surveillance Other Than on Buses | Updated language. Legal references updated. Policy cross references updated. | |
| 6/13/2016 | 713 | Student Activity Accounting | Legal references updated. Policy cross references updated. Language additions included with options and notes for consideration. | |
| 6/13/2016 | 714 | Information-Record Retention and Backup Policy | See comments below. | Remove Information & Record Retention Policy |



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