



Robbinsdale Area Schools School Board Meeting Agenda

Monday, June 14, 2010 at 5:30 PM

Work Session

Education Service Center Boardroom, 4148 Winnetka Avenue North,
New Hope, Minnesota

1. Welcome and Review Agenda
2. Community Use of Facilities Fees 2
Presenter: Al Ickler
3. Preliminary 2010-2011 Budget 6
Presenter: Lonnie Smith/Adele Lillie/Kristin Johnson/Jim Gerber/Jon Norrbom/Al Ickler
4. Board Development and Budget 56
Presenter: Patsy Green/Mark Bomchill/Barb Van Heel
5. Superintendent Evaluation Timeline
Presenter: Chair Walsh
6. School Board Retreat - Date and Formation of Board Sub-Committee
Presenter: Chair Walsh
7. Adjourn

Facility Use Hourly Fee Comparisons and Proposed Fee Increases for 2010-2011



FACILITY	PROPOSED CHANGE	LOCAL		FAITH BASED		HIGHER EDUCATION		IN-DISTRICT COMMERCIAL		NON-DISTRICT	
	2010-11 Rate *Class I (A) Free with Exceptions	2009-10 and 2010-11 Rate Class II (A)	**Average Rate Districts #1-11	2009-10 and 2010-11 Rate Class II (B)	**Average Rate Districts #1-11	2009-10 and 2010-11 Rate Class II (B)	**Average Rate Districts #1-11	2009-10 and 2010-11 Rate Class II (C)	**Average Rate Districts #1-11	2009-10 and 2010-11 Rate Class II (D)	**Average Rate Districts #1-11
Auditorium – HS	\$25.00	\$42.75	\$52.54	\$83.75	\$66.18	\$83.75	\$68.00	\$89.25	\$98.18	\$118.25	\$117.36
Gym – HS (1 section)	\$10.00	\$18.25	\$23.14	\$29.00	\$33.27	\$31.00	\$34.18	\$36.00	\$43.63	\$45.75	\$60.90
Gym – MS (1 section)	\$10.00	\$17.25	\$20.68	\$29.00	\$26.90	\$31.00	\$27.36	\$36.00	\$40.64	\$44.75	\$48.00
Gym – Elementary	\$5.00	\$15.25	\$15.13	\$28.00	\$18.64	\$28.00	\$21.00	\$30.00	\$29.90	\$39.75	\$35.09
Cafeteria – Elementary		\$13.25	\$12.36	\$28.00	\$15.14	\$28.00	\$16.95	\$30.00	\$24.40	\$39.75	\$31.90
Cafeteria – MS/HS		\$25.50	\$18.36	\$54.00	\$23.50	\$54.00	\$25.77	\$57.00	\$38.77	\$76.00	\$48.31
Classroom – Elementary		\$9.25	\$9.36	\$16.25	\$11.95	\$16.25	\$12.86	\$19.25	\$18.40	\$23.50	\$24.18
Classroom – MS/HS		\$9.25	\$9.36	\$16.25	\$11.95	\$16.25	\$12.86	\$20.25	\$18.40	\$23.50	\$24.18
Multipurpose Room – Elementary		\$13.25	(4,5) \$30.00	\$21.50	(4,5) \$30.00	\$21.50	(4,5) \$30.00	\$29.00	(4,5) \$50.00	\$31.00	(4,5) \$50.00
Media Center – Elementary		\$13.25	(1-9) \$21.72	\$23.50	(1-9) \$23.56	\$24.50	(1-9) \$24.67	\$29.00	(1-9) \$41.00	\$36.00	(1-9) \$47.89
Media Center – MS/HS		\$15.25	(Omit 2,10,11) \$20.93	\$29.00	(Omit 2,10,11) \$25.00	\$30.00	(Omit 2,10,11) \$27.50	\$33.00	(Omit 2,10,11) \$42.13	\$41.75	(Omit 2,10,11) \$55.13
Faculty Lounge		\$8.25	(5,8,9) \$7.00	\$16.25	(5,8,9) \$9.00	\$16.25	(5,8,9) \$15.50	\$17.25	(5,8,9) \$14.75	\$23.50	(5,8,9) \$19.25
High School Stadium (turf only)		\$50.00	Not applicable	\$100.00	Not applicable	\$100.00	Not applicable	\$150.00	Not applicable	\$200.00	Not applicable

Robbinsdale Area Schools 2009-10		Rates
Custodial Overtime/Service Fee Hourly Rate		\$45.50
Building/Stadium Supervisor Hourly Rate		\$11.75

Robbinsdale Area Schools Proposed 2010-11		Rates
Custodial Overtime/Service Fee Hourly Rate		\$46.50
Building/Stadium Supervisor Hourly Rate		\$12.65

2009-10 Custodial Overtime Comparison	Rates
1. Bloomington Public Schools	\$35.00
2. Hopkins School District	\$35.00
3. Richfield Public Schools	\$34.13
4. Roseville Area Schools	\$40.00
5. St. Louis Park Public Schools	Sat. after 3 p.m. \$45.00 Sun. after 3 p.m. \$55.00
6. Anoka-Hennepin Public Schools	\$27.00

2009-10 Custodial Overtime Comparison (cont.)	Rates
7. Osseo Area Schools	Sat. \$42.00 Sun. \$56.00
8. South Washington County Schools	\$32.00
9. Stillwater Area Schools	\$40.00
10. Wayzata Public Schools	\$36.00
11. West St. Paul Area Schools	\$35.00

User Classifications for Fee Purposes

Class I - Free

- Curricular, co-curricular, extra-curricular (including booster club fundraisers) and Community Education activities sponsored by the district.
- Meetings of the District school organizations (PTA, advisory committees, etc.).
- Organizations in which the District is a member and dues are paid from District funds.
- Local, state and national election voting and regular party precinct caucuses.
- Youth groups (Boy or Girl Scouts, 4-H, Camp Fire, etc.)
- Special hearings and other city public governmental meetings.
- Community organizations (League of Women Voters, etc.)
- Neighborhood groups.
- Robbinsdale Area Schools alumni groups.

Class I (A) - Free with Exceptions

Free use except auditoriums, elementary and secondary gyms

- City recreational programs.
- Athletic organizations located within a city in the District.
- Northwest YMCA.

Class II - Fees Charged (A-D)

Local Users II (A)

- City or state governmental groups not qualifying under Free Users.
- Community-based organizations holding area meetings involving groups outside of the community.
- District employees who sponsor or supervise an activity (fundraisers, sports, etc.) that has not been approved by the superintendent and/or his/her designee as a regular day-school activity.
- Non-profit organizations 501(c) (3) in District.
- Fundraising events sponsored by non-profit, community-based organizations.
- Political conventions.
- Professional organizations of which District employees may be members.

Higher Education and Faith-based Users II (B)

- State universities, community and private colleges.
- Faith-based organizations (including non-public schools and their extracurricular activities), sectarian or similar groups.

In-District Commercial Users II (C)

- Commercial organizations located within the District.

Non-District Users II (D)

- Individuals and organizations located outside the District.

Proposed Change



Community Use of Facilities

Summary of Hourly Fee Comparisons

and Proposed Fee Increases for 2010-11





Community Use of Facilities Comparison of Charges for Cities and Youth Groups in 14 Districts 2009-10



DISTRICT	HOURLY RENTAL CHARGES				HOURLY STAFF CHARGES		» OTHER FEES	APPLICATION FEE	CHANGE FEE	EQUIPMENT FEE	RENTAL CATEGORY
	Gym	Cafeteria	Auditorium	Classroom	Building Supervisor	Custodial Overtime					
Anoka											
City and Youth Groups	\$8-10 per court	\$5-10	\$20	\$10	All Bookings	Regular \$27	Yes	No	No	Yes	B-Government Organizations and C-Civic Organization or Non-Profits. (same charges)
Bloomington											
City Sponsored	\$9-15	\$6-14	\$16-34	\$8	outside of scheduled hours	Yes	Yes	Yes	No	Yes	Category III - City of Bloomington sponsored activities.
Youth Groups and Athletic Associations	\$6.50-7.50	\$3-7	\$8-17	\$4	outside of scheduled hours	Yes	Yes	\$15/year per building	No	Yes	Category II - Bloomington Athletic Associations, High School Boosters, Scouting, Youth Groups, Election Voting and Party Precinct Caucuses.
Burnsville/Eagan/Savage											
Cities	None	None	N/A	None	No Building Supervisors	\$35-45	Yes	\$20	No	No	No Classification - Considered a Non Internal No Charge.
Youth Activities Scouts (after 6 p.m.)	\$12	\$12	N/A	\$10	No Building Supervisors	\$35-45	Yes	\$20	No	No	Class III B (priority 3) Community, individual or non-profit groups composed primarily of District 191 residents and organized to promote civic, education, charitable or recreational activities for youth, includes Burnsville Athletic Club.
Edina											
City and Youth Groups	\$10	\$15-20	\$30-65	\$0	No Building Supervisors	\$37.50 \$50 for Sunday's & Holiday's	Yes	No	No	Yes	A - City Associations and Edina Non-Profit/Not. (includes youth)
Hopkins											
Parks & Recreation and All Youth Groups	\$10	\$10	\$100	\$10	\$20	\$35	Yes	\$15	\$5	Yes	Class B - Youth Groups and Parks & Recreation.
Lakeville											
Parks & Recreation and Youth Groups	*None	*None	*None	N/A	Variable Rate	\$45-55	Yes	\$10-20	sometimes \$10	Yes	Class 1 - School groups, local non-profit youth groups, local non-profit adult organizations (except for adult non-profit groups in class 2 and government units. *No rental, but charge \$15/hour consumable fees in high schools and \$5/hour consumable fees in middle schools.
Osseo											
Cities, Youth Groups (some elementary, all secondary)	No, except Tournaments \$250/day		No	No	*	\$42	Yes	\$15-45	No	Yes	Class II - Government, Municipality Affiliated Athletic Association and Youth Groups. *Parks & Recreation pays 50% of building supervisors in the secondary buildings. City pays 100% of building supervisors in 7 elementary schools.

Continued page 2...Comparison of Charges for Cities and Youth Groups in 14 Districts

DISTRICT	HOURLY RENTAL CHARGES				HOURLY STAFF CHARGES		» OTHER FEES	APPLICATION FEE	CHANGE FEE	EQUIPMENT FEE	RENTAL CATEGORY
	Gym	Cafeteria	Auditorium	Classroom	Building Supervisor	Custodial Overtime					
Roseville											
City Adult Recreation	\$25-30 per court	\$20-30 per court	\$25-75	\$15-30	\$20-25	\$40	Yes	\$25 Annual	sometimes \$25	Yes	Adult recreation programs meetings and activities sponsored by non-profit organizations, community groups, churches located within District 623, and area colleges and universities. Resident/Non-Profit - All groups pay for custodian or building supervisors except scouts, cities pay rent sometimes. *Because of jointly funding 2 gyms and gymnastics center with city they do not always pay.
City Youth and All Youth Groups	No	No	No	No	\$20-25	\$40	Yes	\$25 Annual	sometimes \$25	Yes	No rental charge. District 623 K-12 activities, community education programs, youth service organizations such as scouts, public meetings/hearings, elections, caucuses, support groups, and local municipal youth groups.
South Washington											
Cities	No	No	No	No	\$15	\$32	Yes	No	\$10	Yes	No Classification - Only pay for turf fields. Pay for building supervisor for turf fields and large events.
Youth Groups	\$3.50-10	\$3.50-6	\$10-45	N/A	\$15	\$32	Yes	No	\$10	Yes	Youth Groups - 3a Non-Profit/Volunteer Supervision or 3b non-profit/paid supervision, all groups pay building supervisor at all schools on weekends.
St Louis Park											
City	No	No	No	No	No	\$45-55	Yes	\$25	No	Yes	Group 1 - City - No rental charges. Some custodial Overtime.
Youth Groups	\$39-90	(based on # of sessions) and for Youth Sports \$150 Annual fee/team and tournament fee \$175 per day..plus Large Group fees \$25-100.			No	\$45-55	Yes	\$25	No	Yes	Group 11a - St Louis Park public agencies, civic and charitable groups and youth - oriented character building organizations. Some buildings are open regular weekend hours - no supervision fees unless requested outside of those hours.
Stillwater											
City	No	No	No	No	No	\$40	Yes	No	\$5	Yes	City - No Classification , no rental.
Youth Groups	\$16-24	\$10-18	\$35-60	\$8	No	\$40	Yes	No	\$5	Yes	Group 2 - District youth groups, non-profit, In-District Organizations.
Wayzata											
City and Youth Groups	\$15	\$7.50	\$22	\$7.50	\$18	\$36	Yes	\$15 Single Bldg \$80 Multi Bldg	No	Yes	Class II - Community individuals, municipal organization and non-profit groups composed primarily of district residents, (includes city and youth groups.) Supervision - Elementary groups over 40 people pay supervisory - any users requesting use outside of regular hours.
West St. Paul											
Parks & Recreation and Youth Groups	\$8-25	\$8-9	\$25	\$7	\$15	\$35	Yes	\$15	No	Yes	Group II - District residents (non-commercial) organized community services, citizens and civic groups Parks & Recreation, political party meetings and conventions, non-public schools, resident non-profit organizations. Supervision - Must pay custodial Overtime on weekends and holidays.
Robbinsdale Area											
Cities and Youth Groups	No	No	No	No	11.75 (only on weekends)	\$45.50	Yes	No	No	No	Education activities sponsored by the district. Meetings of the District school organizations (PTA, advisory committees, etc.). Organizations in which the District is a member & dues are paid from District funds. Local, state & national election voting & regular party precinct caucuses. City recreational programs. Athletic organizations located within a city in the District. Youth groups (Boys or Girl Scouts, 4-H, Camp Fire, etc.). Northwest YMCA. Special hearings & other city public governmental meetings. Neighborhood groups. Robbinsdale Area Schools alumni groups.

» Other Charges: These fees can cover anything from snow plowing to technical assistance in the auditorium. They vary greatly among districts.
NOTE: The terminology used in this chart appears inconsistent because we used the exact wording as written by each district.

“DRAFT”

ROBBINSDALE AREA SCHOOLS

**INDEPENDENT SCHOOL DISTRICT #281
NEW HOPE, MINNESOTA**

Serving the communities of Brooklyn Center, Brooklyn Park, Crystal, Golden Valley, New Hope, Plymouth and Robbinsdale

2010-2011 BUDGET



BUDGET OVERVIEW

THE DISTRICT

The legal name of the District is Independent School District Number 281 and is often referred to as Robbinsdale Area Schools. The District, a Minneapolis suburban school district, serves a general population of approximately 100,852 and covers an area of about 32 square miles. The District owns and operates facilities in the cities of Robbinsdale, New Hope, Golden Valley, Crystal, Brooklyn Center, Brooklyn Park and Plymouth. The District has two senior high schools, two middle schools, nine elementary schools and ten multi-purpose facilities which serve over 11,000 students. The District also operates Alternative Learning Centers, which utilize some of the multi-purpose buildings.

The laws of the State of Minnesota give the authority to direct the District's business operations and educational functions to the District's School Board whose members are elected officials. The School Board has the authority to levy taxes, set fees, approve budgets, and staff positions along with other business and educational functions without prior approval from any other governmental unit. However, there are limits set in state statute. The amount of the levy components are either voter approved, derived from formulas set in statute or approved by the Minnesota Department of Education under guidelines set in statute. The School Board does have the authority to not levy the maximum levy permitted but in certain instances this causes a proportionate decrease in related state aid which is determined by the state legislature. The School Board does not have the authority to set the market value of property within the District nor to arbitrarily levy amounts needed to cover its expenditures. The expenditure budget must stay within predetermined revenue parameters determined through statutory formulas or reduce its fund balance or cut expenditures. The School Board can increase fees for those fees authorized in statute and seek grants. The School Board can issue debt with prior District voter approval or, as in the alternative facilities program, with prior approval of the Minnesota Department of Education. The Minnesota Department of Education does have some oversight responsibility over the District that is generally related to compliance and approval of certain laws and procedures. The School Board is responsible for the fiscal health of the District and the educational development of its students.

BUDGET POLICIES, DEVELOPMENT, ADMINISTRATION AND MANAGEMENT

The Robbinsdale Area School District's fiscal year commences July 1 of each year, which is consistent with most school districts and is law in Minnesota. The School Board, by law, must have a budget adopted for the upcoming fiscal year prior to July 1. Budgeting is a difficult process since many decisions regarding revenue are determined by the state legislature, which often doesn't adjourn until the middle of May.

The budget sets forth the financial plan for the forthcoming fiscal year. It is based on the projected financial needs of the District to allocate limited resources in the best possible way

to give the best educational opportunities to students. The budget process starts with the development of the plan and timeline with completion and adoption in June. The plan is disseminated to board members and administration and the preparation of the budget is implemented. The process begins in July of the preceding fiscal year as this is when tax levy planning starts. Several levy components such as the lease levy, health & safety levy and the alternative facility levy requests need to be completed in July so that the Department of Education has time to study and approve the amounts for the proposed levy process in September. The proposed tax levy is approved by the board in September so that the county has time to inform taxpayers of their total tax impact in November. Taxpayers have an opportunity to express their concerns about their tax burden during hearings that take place in December. The board can then adjust the levy to reflect taxpayers concerns but must adopt the final levy in December. The board cannot increase the levy above the proposed amount without meeting certain exceptions such as a voter approved levy referendum.

The administration reviews enrollment projections and determines staffing levels needed for the forthcoming year. A preliminary financial forecast is prepared by the Executive Director of Business Services and staffing levels are determined. The administration then recommends staff changes to the board for approval.

The budget process continues and involves staff at all levels as they inform administration of their needs and anticipated expenditures. These requests are then reviewed by their budget administrator who determines their appropriateness and if appropriate includes them in his/her budget. Each building principal is allocated an amount for supplies, materials and equipment, based on student enrollment of that building, which he/she must allocate to those accounts under his/her control. When each administrator has his/her budget assembled he/she enters it in the finance system.

The Executive Director of Business Services prepares the salary and benefits budget and updates this data to the budget. The finance department staff, along with the Executive Director of Business Services prepares estimates of other areas for inclusion in the budget. Staff in the finance department review the data entered by each budget administrator and makes any necessary corrections. Preliminary budgets are compiled and presented to the School Board. The School Board considers these preliminary budgets, makes recommendations and changes, and adopts the final budget in June.

Budgeting for capital expenditures is slightly different as some of the expenditures are linked to previously determined revenue amounts. Lease and health & safety expenditures are estimated the prior July for the tax levy approval purpose and so the budget is set. Other capital expenditures are determined by the business office after consultation with cabinet administrators. A portion of capital revenue is allocated to each building based on estimated enrollment.

The budget is then implemented and administered. Administrators are responsible for approving purchase requisitions from their buildings or areas of responsibility. They must remain within the budget constraints and monitor their budgets from periodic reports they receive from the finance department. They also have the ability to review their budgets online through their computer terminal. The Executive Director of Business Services has

responsibility for the financial integrity of the District. The availability of funds, the proper code classification, the maintenance of the coding structure and compliance with legal purchasing directives are all monitored by the finance and purchasing departments continuously. All bids and contracts must be authorized and approved by the School Board. The revenue and expenditure budgets are monitored and changed as conditions change. All revisions to the budget are approved by the School Board.

Independent auditors audit the District's financial operations annually. An audited Comprehensive Annual Financial Report is presented to the board annually which evaluates the District's results of operations. The District has a finance advisory council which advises the board on financial matters.

FINANCIAL STRUCTURE

The financial activity of the District is accounted for in several funds. Each fund is an independent accounting entity having its own set of accounts, assets, liabilities, fund balances, revenues and expenditures. The District uses eight funds: General, Child Nutrition, Community Service, Building Construction, Debt Service, Agency, Expendable Trust and Internal Service.

FUND DESCRIPTION

GENERAL FUND

The General Fund is used to account for K-12 educational activities; instructional and student support programs; expenditures for the superintendent; administration; normal operations and maintenance; pupil transportation; capital expenditures; and legal expenditures not specifically designated to be accounted for in any other fund. A district may use General Fund revenues for capital purposes except when the requirements for a specific categorical revenue state that it may not be used for capital purchases.

Transportation Services

The General Fund is also used to show all financial activities of the District's pupil transportation program. Chargebacks must be made against other operating funds when appropriate.

Capital Expenditures

Revenue for total operating capital, the capital lease levy and revenue from bonds for certain capital facilities must be recorded in the reserve for operating capital in the General Fund. Revenue for Health and Safety and for Disabled Accessibility must be recorded in the Reserves for these purposes in the General Fund.

Capital expenditures may be made from either the Unreserved General Fund, or from one of the appropriate reserves in the General Fund.

Proceeds from the sale or exchange of school buildings or real property must be used according to the requirements of M.S. 123.36, Subd. 13. Where this statute permits deposit in the Capital Expenditure Fund, the proceeds must be deposited in the Reserve for Operating Capital in the General Fund.

Miscellaneous General Provisions

If the unreserved fund balance in the Child Nutrition or Community Service Fund is in deficit, the deficit may be eliminated by a transfer from the General Fund (M.S. 121.912). See the following description of each fund to determine when a fund transfer is required. Such a transfer requires School Board action.

Extra-curricular activities under the control of the School Board must be recorded in the General Fund (M.S. 123.38, Subd. 2). If the extra-curricular activities are not under School Board control, only the direct salary costs and indirect costs for use of school facilities are to be recorded in this fund. Other revenues and expenditures for extra-curricular activities not under board control should not be reported as part of UFARS reporting (M.S. 123.38, Subd 2b).

CHILD NUTRITION FUND

The Child Nutrition Fund is used to record financial activities of a school district's food service program. Food service includes activities for the purpose of preparation and service of milk, meals and snacks in connection with school and community service activities.

All expenditures relating to meal preparation must be recorded in the Child Nutrition Fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service and kitchen custodial service (M.S. 124.646, Subd. 4 (c)).

Generally excluded from the Child Nutrition Fund are the costs of lunchroom supervision, lunchroom custodial services, lunchroom utilities, or any other administrative costs that are the responsibility of the General Fund. These costs may only be included if a surplus exists in the Child Nutrition Fund at the end of a fiscal year for three successive years. A district may then reclassify these costs for the third fiscal year, not to exceed the amount of the surplus in the Child Nutrition Fund (M.S. 124.646, Subd. 4 (h)).

Capital expenditures may be made from the Child Nutrition Fund only if (1) the Child Nutrition Fund's year-end unreserved fund balance is greater than the cost of the equipment to be purchased, and (2) prior approval has been obtained from the Minnesota Children's Nutrition Section. If these conditions are not met, then the equipment may only be purchased from the General Fund (M.S. 124.646, Subd. 4 (d)).

If a deficit in the Child Nutrition Fund exists on June 30, and if that deficit is not eliminated by operations during the following year, it must then be eliminated by a permanent fund transfer from the General Fund. As an alternative to a fund transfer, a district may incur a deficit for up to three years without making the permanent transfer if the district submits to the Minnesota Children's Nutrition Section, By January 1 of the second fiscal year, a plan for eliminating the deficit at the end of the third fiscal year (M.S. 124.646, Subd. 4 (g)).

COMMUNITY SERVICE FUND

The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of three components, each with its own fund balance. The three components are Community Service, Community Education and Early Childhood Family Education (ECFE).

Community Education includes only those activities authorized in M.S. 121.88. The focus of these activities is enrichment programs for any age level that are not part of the K-12 education program. This section may also be used for K-12 summer school enrichment activities which, although educational in nature, are not for credit and are not required for graduation. A district may spend up to 10 percent of its community education revenue (levy, aids and fees) to purchase or lease computers and related items, equipment for instructional programs and library books used exclusively for community education (M.S. 124.2713, Subd. 8). The fund balance for Community Education is recorded in Fund Balance Code 431, Reserved for Community Education.

Early Childhood Family Education includes only activities authorized in M.S. 121.882. The focus of these activities is to improve parenting skills of new and expectant parents, and to provide learning experiences for parents and children. The fund balance for Early Childhood Family Education is recorded in Fund Balance Account Code 432, Reserved for Early Childhood Family Education.

The Community Service Fund also includes other community programs such as School Readiness, Preschool Screening, Adult Farm Management, and Nonpublic Pupil Aid programs. The fund balance for these community programs is recorded in Fund Balance Account Code 422, Unreserved Undesignated.

When federal monies are expended for community service purposes as part of a program primarily for elementary/secondary children, the General Fund is used. Federal programs such as Adult Basic Education, which are predominately or totally directed toward adult groups, are recorded in the appropriate account of the Community Service Fund.

Funds may be transferred from the General Fund to the Community Service Fund for the employer contributions for TRA and FICA-Medicare for members of TRA who are paid from the Community Service Fund and who are not paid for by a fully funded grant or special project. The funds transferred must be recorded in the specific program areas from which the employer contribution expenditures were incurred (M.S. 121.912, Subd, 1 (b)).

If there is a deficit in the unreserved portion of the Community Education Fund, a transfer may be made from the General Fund. Such transfer requires school board action.

BUILDING CONSTRUCTION FUND

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds or by capital loans.

Construction costs for buildings and additions consist of the following: expenditures for general construction; advertisement for contracts; payments on contracts for construction; installations of plumbing, heating, lighting, ventilating and electrical systems; expenditures for lockers, elevators, and other equipment; architectural and engineering services; travel expenses; paint and decorating expenses; and any other related costs. Include the costs of floating the bond issue in this fund by reclassification from the General Fund.

All revenues and expenditures for projects being funded under the Capital Loan Program and the Alternative Bonding Program must be reported in this fund. Where a balance from a bond issue remains in the Building Construction Fund after the project has been completed and all claims against the Building Construction fund have been paid. The balance must be permanently transferred (residual equity transfer) by official board resolution to the Debt Service Fund and used to pay the bonded indebtedness incurred in the project (M.S. 475.61).

There can be no borrowing from the Building Construction Fund. Any cash balance or investment in a Building Construction Fund is held in trust for authorized building projects for which the bonds were sold and must not be used to support cash deficits in other funds (M.S. 121.911, Subd 4).

DEBT SERVICE FUND

The Debt Service Fund is used to record revenue and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

When a bond issue is sold, the school board must levy a direct general tax upon the property of the District for the payment of principal and interest on such bonds as due. The revenue from such a tax and related state aid must be separately accounted for in a Debt Service Fund (M.S. 475.61).

When an excess is accumulated in a Debt Service Fund due to interest earnings, lower than anticipated tax delinquency, or excess building funds, the levy for debt service may be reduced in whole or part as dictated by fund balances and debt retirement requirements. When there are accumulations in the fund as the process of debt repayment nears an end; the accumulations should be used to reduce debt levies. When there is any balance left in the Debt Service Fund after all obligations have been discharged, such balance shall be permanently transferred to the General Fund, with an equal levy reduction (M.S. 475.61).

Include in this fund, net revenue (revenue minus operating expenditures) from rental or lease of property not currently being used for school purposes when there is outstanding debt on the property. The net revenue should be used to reduce the debt service levy in accordance with M.S. 123.36, Subd. 10. Revenue from sale or reimbursement from loss of property shall be deposited in this fund if the property had outstanding bonds. Amounts in excess of the amount required to retire the bonds may remain in the Debt Service Fund or be deposited in the Balance Sheet Code 424, Reserve for Operating Capital, in the General Fund according to M.S. 123.36, Subd. 13.

There can be no borrowing from the Debt Service Fund. Any cash balance or investment in the Debt Service Fund is held in trust for bondholders, and must not be used to support cash deficits in other funds (M.S. 121.911, Subd. 4).

EXPENDABLE TRUST FUND

The Expendable Trust Fund is used to account for funds held by the district as trustee for others. These include the Memorial Scholarship Funds and the District's Internal Revenue Code Section 125 Cafeteria Plan.

AGENCY FUND

The Agency Fund is established to account for transactions and assets that the District is holding as an agent for others. The Robbinsdale Redesign money is accounted for in the Agency Fund.

INTERNAL SERVICE FUND

The Internal Service Fund is used to collect premiums and to pay invoices for the District's self-insured dental plan and self-insured medical plan.

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
BUDGET COMPARISON**

REVENUE BUDGET COMPARISON

Fund	Revised Budget 2009-10	Proposed Budget 2010-11	\$ Change	% Change
GENERAL /TRANSPORTATION	\$ 135,707,643	\$ 130,284,328	\$ (5,423,315)	-4.00%
CHILD NUTRITION	6,019,934	5,888,814	\$ (131,120)	-2.18%
COMMUNITY SERVICES	7,602,419	7,752,489	\$ 150,070	1.97%
CAPITAL EXPENDITURE	5,023,065	6,589,832	\$ 1,566,767	31.19%
BUILDING CONSTRUCTION	6,695,000	18,650,000	\$ 11,955,000	178.57%
DEBT SERVICE	<u>16,549,268</u>	<u>15,253,850</u>	<u>\$ (1,295,418)</u>	<u>-7.83%</u>
TOTAL	<u>\$ 177,597,329</u>	<u>\$ 184,419,313</u>	<u>\$ 6,821,984</u>	<u>3.84%</u>

EXPENDITURE BUDGET COMPARISON

Fund	Revised Budget 2009-10	Proposed Budget 2010-11	\$ Change	% Change
GENERAL/TRANSPORTATION	\$ 133,923,344	\$ 127,429,192	\$ (6,494,152)	-4.85%
CHILD NUTRITION	6,422,722	5,916,404	(506,318)	-7.88%
COMMUNITY SERVICES	7,792,644	7,883,422	90,778	1.16%
CAPITAL EXPENDITURE	7,542,040	6,707,671	(834,369)	-11.06%
BUILDING CONSTRUCTION	5,849,178	11,862,263	6,013,085	102.80%
DEBT SERVICE	<u>16,256,835</u>	<u>15,148,523</u>	<u>(1,108,312)</u>	<u>-6.82%</u>
TOTAL	<u>\$ 177,786,763</u>	<u>\$ 174,947,475</u>	<u>\$ (2,839,288)</u>	<u>-1.60%</u>

Note: The above does not include other financing sources or uses.

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
GENERAL AND TRANSPORTATION ACCOUNTS
ASSUMPTIONS AND CHANGES TO PROGRAMS**

Projected General Fund revenue for the 2010–2011 school year will decrease due in large part to declining enrollment. Expenditures for 2010-2011 will decrease due to the budget adjustments and changes in programs and staffing. Total revenues are expected to be about \$2.9 million more than expenditures so the unreserved fund balance is estimated to increase from \$6.1 million to about \$8.9 million.

Highlights...

- Board approved student / teacher ratios range from 25 to 30 for the elementary schools, 24.22 for the middle schools and 27.72 for the high schools. These ratios do not include compensatory funds. These are the staffing ratios and staffing resources assigned to schools. Based on these ratios, specific grade levels or subjects at specific schools will usually be somewhat smaller or larger depending on staffing decisions and enrollment patterns at the specific schools.
- Tuition will be paid to the West Metro Education Program (WMEP) for students continuing to attend the WMEP Fine Arts Interdisciplinary and the InterDistrict Downtown schools. Tuition is also paid for special education, vocational and alternative services the District receives from Intermediate District #287.

Revenue...

- The General Education Formula allowance is \$5,124 which is no increase from the previous year. Marginal cost pupil units are projected at 13,933, a 565 pupil unit decrease.
- Basic Skills / Compensatory Revenue will increase due to additional students eligible for the free and reduced lunch program. The estimated percent of students that will qualify for free and reduced lunch program is 46%.
- Special education revenue represents about 10% of the revenue budget. The District qualifies for aid for the “excess costs” in special education.
- The Marginal cost rate remains constant at 23%. This helps districts with declining enrollments.
- Gift, paid by student and all grant revenue are budgeted to equal expenditures.

Expenditures...

- Salaries reflect step and lane changes and a one percent contract increase.
- Benefits reflect expenditure increases as negotiated.
- Budget adjustments approved for the 2010-2011 are included. The projected 2010-2011 budget has reduced carryover amounts as approved to provide for specific circumstances only.

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
GENERAL AND TRANSPORTATION ACCOUNTS
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Revised Budget 2009-2010	Proposed Budget 2010-2011
REVENUES:					
General Education Formula	\$ 83,423,744	\$ 84,274,958	\$ 83,715,875	\$ 74,068,868	\$ 79,673,373
Referendum Property Taxes/Aid	13,209,025	12,738,632	12,631,642	21,975,407	21,775,189
Other Property Taxes	3,199,392	3,041,725	3,333,541	3,359,499	2,351,280
State Categorical Aids	15,881,903	18,890,851	12,217,274	13,939,249	12,261,437
Federal Aids	3,091,984	2,549,550	2,721,838	12,202,256	3,857,959
Grants	3,696,514	3,675,378	5,516,053	4,061,869	4,642,052
Tuition and Other Revenue	<u>4,983,696</u>	<u>5,656,787</u>	<u>5,362,083</u>	<u>6,100,495</u>	<u>5,723,038</u>
TOTAL REVENUE	<u>\$ 127,486,258</u>	<u>\$ 130,827,881</u>	<u>\$ 125,498,306</u>	<u>\$ 135,707,643</u>	<u>\$ 130,284,328</u>
EXPENDITURES:					
Salaries and Wages	\$ 79,775,528	\$ 79,878,439	\$ 77,815,578	\$ 82,067,286	\$ 75,187,032
Employee Benefits	23,055,542	23,521,521	21,639,279	24,223,693	27,199,392
Purchased Services	24,257,639	24,228,641	18,704,310	19,619,914	18,671,659
Supplies	5,027,369	4,529,589	4,098,639	5,831,222	5,151,233
Equipment and Capital Chargeback	722,591	321,331	674,868	1,655,037	819,676
Short Term Borrowing	-	255	-	-	-
Tuition and Other Expenses	<u>423,069</u>	<u>421,167</u>	<u>896,313</u>	<u>526,192</u>	<u>400,200</u>
TOTAL EXPENDITURES	<u>\$ 133,261,738</u>	<u>\$ 132,900,943</u>	<u>\$ 123,828,987</u>	<u>\$ 133,923,344</u>	<u>\$ 127,429,192</u>
REVENUES OVER (UNDER) EXPENDITURES					
	<u>\$ (5,775,480)</u>	<u>\$ (2,073,062)</u>	<u>\$ 1,669,319</u>	<u>\$ 1,784,299</u>	<u>\$ 2,855,136</u>
OTHER FINANCING SOURCES (USES):					
Transfers to Other Funds	\$ (40,067)	\$ (36,667)	\$ (16,187,258)	\$ (47,614)	\$ -
Sale of Bonds	-	-	16,139,328	-	-
Transfers from Other Funds	<u>-</u>	<u>797,973</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER SOURCES (USES)	<u>\$ (40,067)</u>	<u>\$ 761,306</u>	<u>\$ (47,930)</u>	<u>\$ (47,614)</u>	<u>\$ -</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES					
	<u>\$ (5,815,547)</u>	<u>\$ (1,311,756)</u>	<u>\$ 1,621,389</u>	<u>\$ 1,736,685</u>	<u>\$ 2,855,136</u>
BEGINNING FUND BALANCE	<u>\$ 9,887,885</u>	<u>\$ 4,072,338</u>	<u>\$ 2,760,582</u>	<u>\$ 4,381,971</u>	<u>\$ 6,118,656</u>
ENDING FUND BALANCE	<u>\$ 4,072,338</u>	<u>\$ 2,760,582</u>	<u>\$ 4,381,971</u>	<u>\$ 6,118,656</u>	<u>\$ 8,973,792</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND REVENUE
GENERAL AND TRANSPORTATION ACCOUNTS**

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Revised Budget 2009-10	Proposed Budget 2010-11
ENROLLMENT					
K	1,006	965	866	844	842
1	900	931	903	844	854
2	945	892	904	887	833
3	975	936	855	908	845
4	984	953	892	854	869
5	958	972	914	883	791
6	963	922	933	907	816
7	1,029	971	930	937	841
8	1,009	1,009	959	911	910
9	1,091	1,056	1,022	990	905
10	1,057	1,039	1,009	996	941
11	1,029	979	967	965	943
12	921	940	915	921	883
TOTAL ENROLLMENT	12,867	12,565	12,069	11,847	11,273
WEIGHTED PUPIL UNITS					
KINDERGARTEN	560	591	530	517	515
1-6	6,224	6,094	5,871	5,745	5,448
7-12	7,977	7,792	7,543	7,436	7,050
TUITION & ALC & PRE KGN	838	800	595	800	757
TOTAL WEIGHTED PUPIL UNITS *	15,599	15,277	14,539	14,498	13,770
MARGINAL COST ADJUSTMENT	48	85	72	-	163
TOTAL MARGINAL COST PUPIL UNITS *	15,647	15,362	14,611	14,498	13,933
2005-06 thru 2006-07 Computed using weighting factors: .557 for K, 1.115 for 1-3, 1.060 for 4-6 and 1.300 for 7-12.					
2007-08 thru 2010-2011 Computed using weighting factors: .612 for K, 1.115 for 1-3, 1.060 for 4-6 and 1.300 for 7-12.					
<hr/>					
GENERAL EDUCATION FORMULA ALLOWANCE	4,974	5,074	5,124	5,124	5,124
BASIC FUNDING	\$ 77,826,895	\$ 77,946,204	\$ 75,393,421	\$ 74,285,974	71,393,739
PENSION ADJUSTMENT	(1,041,183)	(745,734)	(754,953)	(745,734)	(733,154)
TRANSITION AID	-	-	-	-	-
GIFTED & TALENTED	140,734	184,348	178,471	173,972	167,198
EXTENDED TIME	952,085	1,013,876	959,815	1,005,180	972,180
OTHER AIDS	3,599	3,533	762,070	3,479	3,400
ADJUSTMENTS	(591,712)	(907,185)	(552,893)	(552,260)	(12,332)
FEDERAL STIMULUS OFFSET	-	-	-	(7,928,605)	-
REFERENDUM AID	437	437	437	437	-
COMPENSATORY REV(BASIC SKILLS)	5,154,295	5,845,096	5,980,752	6,878,327	6,963,433
COMPENSATORY REV(LIMITED ENGLISH)	978,594	934,383	934,430	948,098	918,909
EQUITY AID	-	-	-	-	-
TOTAL GENERAL EDUCATION REVENUE	\$ 83,423,744	\$ 84,274,958	\$ 82,901,550	\$ 74,068,868	\$ 79,673,373
REFERENDUM PROPERTY TAX/AID	\$ 13,209,025	\$ 12,738,632	\$ 12,631,642	\$ 21,975,407	21,775,189
OTHER PROPERTY TAXES					
REEMPLOYMENT	\$ 106,500	\$ 106,000	\$ 106,000	\$ 115,000	280,000
ABATEMENTS	70,384	75,226	35,298	37,224	149,202
TAX INCREMENT - CITIES	(241,012)	25,000	-	-	-
COUNTY APPORTIONMENT	147,907	410,477	329,824	200,000	200,000
MISCELLANEOUS COUNTY	4,564	16,626	5,118	6,030	-

TITLE II-D ENHANCING	-	18,025	72,649	160,694	-
TITLE II, PART D, TECH LITERACY	12,457	14,740	-	-	-
REFUGEE CHILDREN	101,972	73,373	64,717	50,000	19,750
TITLE IVB, 21ST CENTURY COMMUNITIES LEARNING	183,986	75,091	50,047	-	-
TITLE VII, INDIAN EDUCATION	18,078	45,010	30,702	32,623	32,623
JOHNSON O'MALLEY	9,296	4,741	2,905	22,901	-
CAROL WRIGHT PHYSICAL EDUCATION	-	97,436	214,917	-	-
SMALLER LEARNING COMMUNITIES	431,844	307,722	302,842	380,067	-
READING IS FUNDAMENTAL	3,358	1,493	-	-	-
TOTAL FEDERAL GRANTS	<u>\$ 2,916,412</u>	<u>\$ 2,941,835</u>	<u>\$ 3,249,073</u>	<u>\$ 3,538,893</u>	<u>\$ 4,376,552</u>
STATE GRANTS					
MATH COMPENSATORY PILOT	\$ 153,649	\$ 143,803	\$ 169,162	\$ 160,000	160,000
PHYSICAL ACTIVITY AND NUTRITION	-	-	-	-	-
IB GRANT	-	85,607	457,034	-	-
STEM	2,359	-	-	-	-
ADVISING/COUNSELING	-	-	99,995	-	-
MAGNET SCHOOL	-	-	-	-	-
ADVANCED PLACEMENT	86,062	166,417	287,581	-	-
TOTAL STATE GRANTS	<u>\$ 242,070</u>	<u>\$ 395,827</u>	<u>\$ 1,013,772</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
OTHER GRANTS					
SEVEN DREAMS	\$ 9,922	\$ 16,315	\$ 3,011	\$ 16,422	-
TEAM UP	8,820	2,900	-	-	-
ORGANIC RECYCLING	33,100	-	-	-	-
AVID	6,350	4,630	-	-	-
COPS/SECURE OUR SCHOOLS	-	41,621	103,785	-	-
CARGILL	-	25,460	77,918	-	100,000
KERN FAMILY FOUNDATION	10,489	-	-	-	-
JEFFERS FOUNDATION	5,000	-	-	-	-
AMERICAN HONDA	58,197	454	-	-	-
SCHOOL MENTAL HEALTH	2,000	-	-	-	-
HTC GRANT	-	6,290	-	-	-
SOUTHERN POVERTY LAW GRANT	-	-	1,250	-	-
HUG - HENNEPIN COUNTY	105,778	115,297	74,813	36,414	-
HEALTH CARE CAREER	8,075	-	-	-	-
CHILDREN'S INSTITUTE	25,347	9,867	-	-	-
CHOICE IS YOURS - WMEP	143,391	70,291	100,358	100,860	-
CAMP ROCK	-	-	-	-	-
HUG - MCKNIGHT FOUNDATION	40,000	40,000	18,768	-	-
NW MENTAL HEALTH	1,404	-	-	-	-
ENVIRONMENTAL RESPONSE FUND	77,551	4,591	97,742	-	-
PERPICH ASAP GRANT AT RMS	-	-	-	-	5,500
CVS	2,608	-	-	-	-
TOTAL OTHER GRANTS	<u>\$ 538,032</u>	<u>\$ 337,716</u>	<u>\$ 477,645</u>	<u>\$ 153,696</u>	<u>\$ 105,500</u>
TOTAL GRANTS	<u>\$ 3,696,514</u>	<u>\$ 3,675,378</u>	<u>\$ 4,740,490</u>	<u>\$ 3,852,589</u>	<u>\$ 4,642,052</u>
OTHER					
TUITION	\$ 645,091	\$ 534,268	\$ 601,455	\$ 527,985	627,023
GIFTS	497,151	687,923	950,729	602,150	650,000
RENTALS & LEASES	1,135,984	1,595,317	2,292,016	1,619,155	1,500,000
INVESTMENT INCOME	500,110	305,851	151,698	37,500	50,000
LOCAL COLLABORATIVE TIME STUDY (LCTS)	643,275	488,958	20,611	36,414	36,414
SALES, FEES & MISC.	1,562,085	2,044,470	1,513,524	3,486,571	2,859,601
TOTAL OTHER	<u>\$ 4,983,696</u>	<u>\$ 5,656,787</u>	<u>\$ 5,530,033</u>	<u>\$ 6,309,775</u>	<u>\$ 5,723,038</u>
TOTAL REVENUE	<u>\$ 127,486,258</u>	<u>\$ 130,827,881</u>	<u>\$ 126,321,675</u>	<u>\$ 135,707,643</u>	<u>\$ 130,284,328</u>
OTHER FINANCING SOURCES					
SALE OF BONDS	\$ -	\$ -	\$ 16,139,328	\$ -	-
TRANSFERS FROM OTHER FUNDS	-	797,973	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>\$ -</u>	<u>\$ 797,973</u>	<u>\$ 16,139,328</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUE AND OTHER SOURCES	<u>\$ 127,486,258</u>	<u>\$ 131,625,854</u>	<u>\$ 142,461,003</u>	<u>\$ 135,707,643</u>	<u>\$ 130,284,328</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND AND TRANSPORTATION
EXPENDITURES BY OBJECT AND PROGRAM**

	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Revised</u> <u>Budget</u> <u>2009-2010</u>	<u>Proposed</u> <u>Budget</u> <u>2010-2011</u>
TOTAL ALL OBJECTS AND PROGRAMS:					
Administration	\$ 5,430,928	\$ 5,128,759	\$ 6,028,830	\$ 4,554,096	\$ 4,825,298
District Support Services	5,097,004	3,836,577	4,881,637	3,868,669	3,943,222
Regular Instruction	57,965,747	59,871,235	63,360,823	64,676,067	61,030,034
Vocational Education Instruction	3,768,456	3,532,437	3,715,802	3,600,862	2,765,228
Special Education Instruction	25,992,163	24,685,187	23,189,734	22,360,424	22,444,604
Instructional Support Services	7,440,452	7,416,202	8,027,299	7,553,662	5,943,530
Pupil Support Services	13,901,826	14,717,928	15,756,244	12,361,059	11,086,422
Sites and Buildings	13,108,789	13,205,639	14,510,987	14,438,124	14,807,073
Fiscal and Other Fixed Cost Programs	<u>596,439</u>	<u>543,646</u>	<u>496,960</u>	<u>510,381</u>	<u>583,781</u>
TOTAL ALL OBJECTS AND PROGRAMS	<u>\$ 133,301,805</u>	<u>\$ 132,937,610</u>	<u>\$ 139,968,316</u>	<u>\$ 133,923,344</u>	<u>\$ 127,429,192</u>
TOTAL EXPENDITURES	<u>\$ 133,301,805</u>	<u>\$ 132,937,610</u>	<u>\$ 139,968,316</u>	<u>\$ 133,923,344</u>	<u>\$ 127,429,192</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
TRANSPORTATION ACCOUNTS
EXPENDITURES BY PROGRAM**

Description	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Proposed Budget 2010-2011
REGULAR TRANSPORTATION:					
Regular Home to School	<u>\$3,780,521</u>	<u>\$ 3,954,480</u>	<u>\$ 3,373,186</u>	<u>\$ 3,442,058</u>	<u>\$ 3,309,521</u>
NON-REGULAR:					
Noon Kindergarten	\$ 132,996	\$ 105,863	\$ 141,996	\$ 140,000	\$ 140,000
Pupils with Disabilities	3,876,530	4,983,705	4,255,797	3,711,703	3,324,465
Between Schools - Public	83,163	50,402	60,623	85,000	85,000
Between Schools - Non-Public	<u>17,138</u>	<u>72,685</u>	<u>66,926</u>	<u>30,000</u>	<u>30,000</u>
TOTAL NON-REGULAR	<u>\$4,109,827</u>	<u>\$ 5,212,655</u>	<u>\$ 4,525,342</u>	<u>\$ 3,966,703</u>	<u>\$ 3,579,465</u>
OTHER TRANSPORTATION:					
Integration	\$1,247,400	\$ 1,360,712	\$ 1,367,253	\$ 1,005,000	\$ 1,050,000
Late Activity	164,583	143,910	274,605	160,000	200,000
Student Transportation Safety	74,075	-	1,260	-	39,119
Summer School	81,111	99,129	16,240	-	-
Non-Authorized	62,844	12,604	11,138	11,000	11,000
Ineligible Students	<u>9,167</u>	<u>971</u>	<u>6,250</u>	<u>6,250</u>	<u>6,250</u>
TOTAL OTHER	<u>\$1,639,180</u>	<u>\$ 1,617,326</u>	<u>\$ 1,676,746</u>	<u>\$ 1,182,250</u>	<u>\$ 1,306,369</u>
TOTAL EXPENDITURES	<u>\$9,529,528</u>	<u>\$ 10,784,461</u>	<u>\$ 9,575,274</u>	<u>\$ 8,591,011</u>	<u>\$ 8,195,355</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
TRANSPORTATION EXPENDITURES BY FUND AND OBJECT**

	Actual <u>2006-2007</u>	Actual <u>2007-2008</u>	Actual <u>2008-2009</u>	Revised Budget <u>2009-2010</u>	Proposed Budget <u>2010-2011</u>
Salary and Wages	\$ 3,789,270	\$ 3,775,367	\$ 3,582,758	\$ 3,378,379	\$ 3,175,350
Fringe Benefit	1,123,844	1,165,844	2,128,131	793,365	1,076,508
Purchased Services	3,625,007	4,540,934	4,454,496	3,405,297	2,921,997
Supplies and Materials	927,642	1,115,981	922,934	1,002,970	1,010,500
Capital Expenditures	62,844	12,604	10,687	11,000	11,000
Other	<u>921</u>	<u>486</u>	<u>50</u>	<u>-</u>	<u>-</u>
Total	\$ 9,529,528	\$ 10,611,216	\$ 11,099,056	\$ 8,591,011	\$ 8,195,355

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
CHILD NUTRITION FUND
ASSUMPTIONS AND CHANGES TO PROGRAMS**

Revenue

- Federal aid for breakfast is \$.26 x full paid, \$1.16 x reduced-price for regular and \$1.44 for severe need, \$1.46 x free for regular and \$1.74 for severe need. Assuming a\$.06 increase in federal aid for all lunches \$.31 x for full paid meals, \$2.34 x reduced-price and \$2.74 x free.
- State aid for lunch is \$.12. State aid for breakfast is \$.55 for paid and \$.30 for reduced-price.
- During 2009-2010, all reduced-price breakfasts as well as free breakfast were at no charge to eligible students. We anticipate in 2010-2011 reduced-price breakfast meals will remain free.
- Lunch prices will remain the same as 2009-2010, \$2.10 at elementary; \$2.30 at the middle schools and \$2.45 at the high schools.
- Milk and juice prices will remain at \$.50 for milk and \$.40 for juice.
- Breakfast prices will be \$1.20 for all grade levels. Adult increase from \$1.70 to \$1.90 per federal requirement.
- The Summer Food Service Program will be available at area eligible sites for enrolled students.

Expenditures

- Salary changes include step increase and percentage increase per the Child Nutrition contract. All staff will have an annual uniform allowance of \$130.
- The replacement cycle for child nutrition computers on a four-year cycle will continue.
- Food costs include processing and delivery charges for the commodities we are receiving. Rebates for commodities will offset the cost of purchased food. The prime vendor contract includes a fuel surcharge clause that will allow the fixed fee per case to fluctuate based on fuel costs. We will continue to take advantage of manufacturer pricing through cooperative purchasing as part of the Minnesota Food Service Buyers group.
- Staff training and certification in safe food handling practices will continue to meet MN Department of Health requirements and reinforce our HACCP plan. Staff will be required to attend staff development workshops on two district-designated professional development days.
- Local health inspection fees of \$230 to \$700 per site dependent on the size of operation.
- The menus will be posted each month on the district website and will feature a nutritional analysis. School meals will continue to promote fresh fruits and vegetables, regional promotions and education on food choices. We are planning to bring attention to our menu's and foods offered through three programs during the 2010 – 2011 school year. Farm 2 School will be featuring locally grown produce and Minnesota grown products. A whole grain will be highlighted each month and incorporated into menu choices. Cooking with the Neighborhood will feature recipes submitted by our local community, sampled at schools and offered as a menu option. Ala carte items and their portion sizes will be reviewed and updated to support the district Wellness Policy, in addition to a focus on increasing fruit and vegetable consumption. Healthy Express options will be increased.
- Free and reduced-price meal applications will be mailed to all district households in addition to being available on-line. Parents/guardians will be able to print the application, complete and mail to the Child Nutrition office. Application cannot be completed on-line.
- Serving lines at Neill Elementary will receive new hot and cold wells to allow service to the number of students efficiently and support safe food handling practices.
- Replacement of oven at Robbinsdale Middle School.

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
CHILD NUTRITION FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Revised Budget 2009-10	Proposed Budget 2010-11
REVENUES:					
School Meal Sales	\$ 3,010,591	\$ 2,988,684	\$ 2,869,964	\$ 2,873,485	\$ 2,466,896
Other Local Revenue	81,005	114,920	51,472	46,000	37,500
State Revenue	233,448	249,789	244,084	241,860	233,250
Federal Revenue	<u>2,678,401</u>	<u>2,780,791</u>	<u>2,809,819</u>	<u>2,858,589</u>	<u>3,151,168</u>
TOTAL REVENUES	\$ 6,003,445	\$ 6,134,184	\$ 5,975,339	\$ 6,019,934	\$ 5,888,814
 EXPENDITURES:					
Pupil Support Services	<u>5,753,656</u>	<u>6,247,128</u>	<u>5,653,347</u>	<u>6,422,722</u>	<u>5,916,404</u>
 REVENUES OVER (UNDER) EXPENDITURES					
	\$ 249,789	\$ (112,944)	\$ 321,992	\$ (402,788)	\$ (27,590)
BEGINNING FUND BALANCE	<u>827,200</u>	<u>1,076,989</u>	<u>964,045</u>	<u>1,286,037</u>	<u>883,249</u>
ENDING FUND BALANCE	<u>\$ 1,076,989</u>	<u>\$ 964,045</u>	<u>\$ 1,286,037</u>	<u>\$ 883,249</u>	<u>\$ 855,659</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
CHILD NUTRITION FUND
REVENUE BY PROGRAM - DETAILED**

Description	Actual 2006-2007	Actual 2007-08	Actual 2008-09	Revised Budget 2009-10	Proposed Budget 2010-11
Type A Lunch	\$ 4,325,361	\$ 4,506,035	\$ 4,318,436	\$ 4,612,480	\$ 4,520,900
Breakfast	690,416	714,525	800,343	601,335	715,221
A La Carte/Other	987,668	913,624	856,560	784,414	652,693
Lunch Equipment ARRA	-	-	-	21,705	-
TOTAL REVENUE	<u>\$ 6,003,445</u>	<u>\$ 6,134,184</u>	<u>\$ 5,975,339</u>	<u>\$ 6,019,934</u>	<u>\$ 5,888,814</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
CHILD NUTRITION FUND
EXPENDITURES BY PROGRAM AND OBJECT**

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Revised Budget 2009-10	Proposed Budget 2010-11
PUPIL SUPPORT SERVICES:					
Salaries and Wages	\$ 1,937,063	\$ 1,946,321	\$ 1,963,672	\$ 1,940,682	\$ 1,712,227
Employee Benefits	636,080	699,408	716,674	680,792	752,023
Purchased Services	154,652	174,313	178,494	234,800	326,400
Supplies	2,926,058	2,876,813	2,743,685	3,294,840	3,037,754
Capital	72,853	520,985	41,781	243,608	80,000
Other Expenditures	<u>26,950</u>	<u>29,288</u>	<u>9,041</u>	<u>28,000</u>	<u>8,000</u>
TOTAL PUPIL SUPPORT SERVICES	<u>\$ 5,753,656</u>	<u>\$ 6,247,128</u>	<u>\$ 5,653,347</u>	<u>\$ 6,422,722</u>	<u>\$ 5,916,404</u>

**CHILD NUTRITION FUND
COMPUTATION OF REVENUE
2010 - 2011**

SALES

High School meals - full price	188,989	x	\$ 2.45	=	\$	463,023	
Middle School meals - full price	202,300	x	2.30	=		465,290	
Elementary meals - full price	320,960	x	2.10	=		674,016	
Reduced-price meals	<u>158,111</u>	x	.40	=		<u>63,244</u>	
Total student lunch sales	870,360						\$ 1,665,573
Student food sales, milk and juice					\$	567,200	
Adult lunch,bkfst and ala carte sales						95,354	
Student breakfast sales	71,473	x	1.20			85,768	
Coffee and food sales						15,000	
Cooks fund raiser						8,500	
Vending machines						4,500	
School program snacks						<u>25,000</u>	
Total other sales							<u>801,322</u>
TOTAL SALES							\$ 2,466,895

AIDS

Federal:

Basic (per student lunch)	1,480,114	x	0.31	=	\$	458,835	
Reduced-price reimbursement	158,111	x	2.03	=		320,965	
Free lunch reimbursement	606,741	x	2.43	=		1,474,381	
Breakfast reimbursement (per full paid student)	71,473	x	0.26			18,583	
Breakfast reimbursement (per reduced pd stdnt)	7,575	x	1.16			8,787	
Breakfast reimbursement (per free student)	30,930	x	1.46			45,158	
Breakfast reimbursement (reduced, severe need stdnt)	46,847	x	1.44			67,460	
Breakfast reimbursement (free, severe need stdnt)	244,834	x	1.74			426,011	
Value of commodities & rebates						294,607	
Summer Food Service Program						<u>36,381</u>	
TOTAL FEDERAL AID							3,151,168
State Lunch Aid (per student meal)	1,480,114	x	0.12	=	\$	177,614	
State Breakfast Aid (per full paid student meal)	71,473	x	0.55	=		39,310	
State Breakfast Aid (per reduced paid student meal)	54,422	x	0.30			<u>16,327</u>	
TOTAL STATE AID							233,250

OTHER REVENUE

Refunds					\$	5,000	
Investment income						-	
tuition from other districts						31,000	
sale of equipment						<u>1,500</u>	
TOTAL OTHER REVENUE							<u>37,500</u>

TOTAL REVENUE							\$ <u>5,888,814</u>
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**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
CHILD NUTRITION FUND
LUNCH PRICE HISTORY**

YEAR	LUNCH			BREAKFAST				MILK/JUICE
	ELEMENTARY	MIDDLE	HIGH	ELEMENTARY	MIDDLE	HIGH	ADULT	
1980-81	\$ 0.60		\$ 0.65					
1981-82	0.90		1.00					
1982-83	0.90		1.00					
1983-84	0.90		1.10					
1984-85	0.90		1.10					
1985-86	1.00		1.25					
1986-87	1.00		1.25					
1987-88	1.10		1.35					
1988-89	1.10		1.35					
1989-90	1.10		1.35					
1990-91	1.15		1.40					
1991-92	1.25		1.45					
1992-93	1.30		1.50					
1993-94	1.30		1.50					
1994-95	1.30		1.50					
1995-96	1.35		1.55					
1996-97	1.35		1.55					
1997-98	1.40		1.60					
1998-99	1.40		1.60	\$ 0.95	\$ 1.00	\$ 1.00		\$ 0.35
1999-00	1.60	\$ 1.80	1.85	1.10	1.10	1.10		0.35
2000-01	1.70	1.90	2.00	1.15	1.15	1.15		0.35
2001-02	1.70	1.90	2.00	1.15	1.15	1.15		0.35
2002-03	1.80	2.00	2.10	1.15	1.15	1.15		0.35
2003-04	1.80	2.00	2.10	1.15	1.15	1.15		0.35
2004-05	1.80	2.00	2.10	1.15	1.15	1.15		0.40
2005-06	1.80	2.00	2.10	1.15	1.15	1.15		0.40
2006-07	1.90	2.10	2.25	1.20	1.20	1.20		0.40
2007-08	2.00	2.20	2.35	1.20	1.20	1.20		0.40
2008-09	2.10	2.30	2.45	1.20	1.20	1.20		0.50
2009-10	2.10	2.30	2.45	1.20	1.20	1.20	\$ 1.70	0.50
2010-11	2.10	2.30	2.45	1.20	1.20	1.20	1.90	0.50

**Robbinsdale Area Schools
Community Education
2010-11 BUDGET ASSUMPTIONS**

Revenue

- Levy amounts for the following revenue streams will remain the same: General Community Education, Youth Development/ Service, Youth Enrichment, Adults with Disabilities, Early Childhood Screening, and School Readiness.
- The ECFE per capita levy amount will remain level, but the number of 0-4 year olds (from Hennepin County Birth Statistics) has increased from 6,720 to 7,075. Revenue from fees is expected to be similar as 2009-10.
- ECFE Even Start grant funds are anticipated to be the same; Family Literacy will receive no funds from School Readiness or the Barbara Bush Foundation (2009-10 was a one-time-only grant).
- School Readiness funds will be used to supplement Early Childhood Screening.
- Fees will increase slightly: Adventure Club fees, 2%; Creative Play, 1%; Kindergarten Choice, 5%.
- Adult Basic Education expects a decrease in state reimbursement allocated per student contact hour, from \$5.26 to \$5.00; federal funding is calculated at \$0.41/contact hour; an increase in the PANDA supplemental services grant is expected.
- Adventure Club Special Needs Levy will be reduced to \$475,000 in 2010-11; enrollment of families funded by Hennepin County and the current funding are expected to remain the same.
- The decrease in interest income from the fund balance will continue due to economic conditions and a declining fund balance.
- The Kindergarten Choice budget is based on 85 paying students. Scholarships for low income students are based on the percentage of students eligible for free and reduced lunch attending the school. A total of 25 scholarships are awarded among the four schools. Additionally, Fund 01 will transfer funds for 11 scholarship students at RSIS based on a recent board action.

Expenditures

- Salaries are based on 1% salary increase. Benefits include anticipated increase in district contribution toward health insurance (+\$50/mo for full-time employees) and step and lane increases per contracts.
- Community Education programs will pay \$5.30 per square foot (a 3% increase) for dedicated office and classroom space. Additionally, Community Education will pay \$20,000 for Human Resource support, and \$40,961 for salaries and benefits of 20% of 3 district technology staff.
- Workers' Compensation is budgeted at 0.15% of salaries, based on current rates.
- Each Community Education program area contributes resources to fund administrative infrastructure. This contribution appears in the budget as a program expenditure and concomitant expense transfer to Community Education Administration.
- The General Fund (01) receives all revenue from facilities rental, and pays for salary and benefits of the facilities scheduler. If hourly rental fees are not adequate to cover these expenses, Community Education will pay the difference.

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
COMMUNITY SERVICE FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Revised Budget 2009-2010	Proposed Budget 2010-2011
REVENUE:					
Local Levy	\$ 1,487,242	\$ 1,529,506	\$ 1,451,032	\$ 1,237,148	\$ 1,594,996
State Revenue	1,704,236	1,853,696	2,015,719	2,072,692	1,823,285
Federal Revenue	313,175	332,012	299,016	308,180	233,950
Other Local Revenue	<u>3,962,047</u>	<u>4,049,095</u>	<u>4,000,990</u>	<u>3,984,399</u>	<u>4,100,258</u>
 TOTAL REVENUE	 \$ 7,466,700	 \$ 7,764,309	 \$ 7,766,757	 \$ 7,602,419	 \$ 7,752,489
EXPENDITURES:					
Community Education and Services	<u>7,623,820</u>	<u>7,572,149</u>	<u>7,981,112</u>	<u>7,792,644</u>	<u>7,883,422</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (157,120)	\$ 192,160	\$ (214,355)	\$ (190,225)	\$ (130,933)
OTHER FINANCING SOURCES:					
Operating Transfers In (Out)	<u>40,067</u>	<u>36,667</u>	<u>36,745</u>	<u>47,614</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (117,053)	\$ 228,827	\$ (177,610)	\$ (142,611)	\$ (130,933)
BEGINNING FUND BALANCE	<u>1,525,593</u>	<u>1,408,540</u>	<u>1,637,367</u>	<u>1,459,757</u>	<u>1,317,146</u>
ENDING FUND BALANCE	<u>\$ 1,408,540</u>	<u>\$ 1,637,367</u>	<u>\$ 1,459,757</u>	<u>\$ 1,317,146</u>	<u>\$ 1,186,213</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
COMMUNITY SERVICE FUND
EXPENDITURES BY PROGRAM AND OBJECT**

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Revised 2009-2010	Proposed Budget 2010-2011
COMMUNITY EDUCATION AND SERVICES:					
Salaries and Wages	\$ 5,166,187	\$ 5,121,179	\$ 5,331,166	\$ 5,077,027	\$ 5,030,954
Employee Benefits	1,377,489	1,393,183	1,472,272	1,565,161	1,596,754
Purchased Services	625,548	625,692	685,716	658,657	761,169
Supplies	350,563	303,025	327,274	343,640	398,722
Capital	35,381	63,162	63,351	84,048	45,826
Other Expenditures	<u>68,652</u>	<u>65,908</u>	<u>70,965</u>	<u>64,111</u>	<u>49,997</u>
 TOTAL COMMUNITY EDUCATION AND SERVICES	 <u>\$ 7,623,820</u>	 <u>\$ 7,572,149</u>	 <u>\$ 7,950,744</u>	 <u>\$ 7,792,644</u>	 <u>\$ 7,883,422</u>

* 2008-2009 Does not include OPEB Bonds

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
COMMUNITY SERVICE FUND
2010-2011 BUDGET SUMMARY**

	Estimated Beginning Fund Balance 7/01/10	Estimated Revenue	Estimated Expenditures	Projected Ending Fund Balance 6/30/11
Non-Public Services	\$ -	\$ 120,429	\$ 120,429	\$ -
Early Childhood Screening	-	54,610	54,610	-
Total Unreserved Fund Balance	<u>\$ -</u>	<u>\$ 175,039</u>	<u>\$ 175,039</u>	<u>\$ -</u>
Administration	\$ 159,800	\$ 176,618	\$ 207,269	\$ 129,149
Tuition Based Kindergarten	(5,934)	282,285	256,126	20,225
Community Use of Facility	35,968	208,780	208,780	35,968
Continuing Ed Enrichment	5,240	137,639	137,639	5,240
Adults with Disabilities	309	27,000	26,786	523
Windows of Opportunity	-	36,683	36,683	-
GED	721	17,040	17,168	593
Community Volunteers in the Schools	10,588	90,000	90,000	10,588
Youth Development/Youth Service	40,923	100,852	123,942	17,833
Senior Citizens	15,983	130,769	130,769	15,983
Creative Play	133,797	339,238	358,456	114,579
Adventure Club	391,191	2,959,016	2,997,293	352,914
Swimming	65,296	57,000	57,000	65,296
Enrichment	<u>12,249</u>	<u>251,814</u>	<u>261,337</u>	<u>2,726</u>
Total Reserved for Comm. Ed. Fund Balance	<u>\$ 866,131</u>	<u>\$ 4,814,734</u>	<u>\$ 4,909,248</u>	<u>\$ 771,617</u>
Early Childhood & Family Education	\$ 222,548	\$ 1,140,858	\$ 1,167,330	\$ 196,076
Learning Readiness	34,419	174,420	178,762	30,077
Adult Basic Education	109,698	1,447,439	1,453,043	104,094
Reserved for Severence	<u>36,736</u>	<u>-</u>	<u>-</u>	<u>36,736</u>
Total Reserved for Other Programs	<u>\$ 403,401</u>	<u>\$ 2,762,717</u>	<u>\$ 2,799,135</u>	<u>\$ 366,983</u>
COMMUNITY SERVICE FUND TOTAL	<u>\$ 1,269,532</u>	<u>\$ 7,752,490</u>	<u>\$ 7,883,422</u>	<u>\$ 1,138,600</u>

NOTE: Revenue and expenditure columns include transfers between funds and other financing sources.

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
CAPITAL EXPENDITURE ACCOUNTS
ASSUMPTIONS AND CHANGES TO PROGRAMS**

Operating capital revenue replaces two former capital formulas known as equipment revenue and facilities revenue. Operating capital revenue must be reserved and used for equipment and facility needs. A school board may spend other general fund money for operating capital expenses, but general fund money generated by the operating capital revenue component must be reserved and spent only for eligible equipment and facilities needs. The capital expenditure accounts are also funded with health and safety levy proceeds and lease levy proceeds. Expenditures from these revenue sources are controlled by state law and the levy along with expenditures must be approved by the Minnesota Department of Education. Because operating capital expenditure accounts have their own funding sources the effect on the general operations of the district is minimal.

Operating capital revenue is computed by adding a fixed dollar amount for all districts to a variable amount per pupil unit based on the age of the District's school facilities. The age index is called the facilities age index.

Operating capital revenue provides \$100 per AMCPU times the District's facilities age index. Districts with older buildings receive more revenue because of the facilities age index. Districts with newer buildings receive less revenue because of the index.

Revenue

- The operating capital revenue formula is projected at \$215.02 per 13,933 pupil units. This will generate total revenue of approximately \$2,995,874 which will come from state aid and local property tax levies. The aid component totals \$474,878.
- The Intermediate District #287 building lease levy is \$799,958.
- The levy for various athletic leases such as ice rental total \$154,100.
- The net health and safety levy is \$435,839.
- The lease purchase levy for the Noble Multi-purpose addition is \$196,811.
- The warehouse lease levy is \$158,000.
- Additional revenue is expected to be \$1,175,000 from the sale of Hosterman and \$674,250 from two Hennepin County Grants.

Expenditures

- Operating capital expenditures are grouped into four categories: technology, equipment, facilities, teaching and learning curriculum.
- There are significant lease payments relating to prior years' acquisition of equipment and infrastructure.
- Health and safety includes budgets for hazardous substances, physical hazard control, environmental management, asbestos abatement and fire and life safety.
- Larger capital projects include the remodeling of Northport Elementary School, pool deepening at Plymouth Middle School, removal of tennis courts at Robbinsdale Middle School and air conditioning upgrade at Sandburg.
- Bus purchases to be made include four large buses, one mid size bus and one special education bus.

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
CAPITAL EXPENDITURE ACCOUNTS
REVENUE BY SOURCE AND PROGRAM**

	<u>Actual</u> 2006-07	<u>Actual</u> 2007-08	<u>Actual</u> 2008-09	<u>Revised</u> Budget 2009-10	<u>Proposed</u> Budget 2010-2011
SOURCE:					
Property Taxes	\$3,277,601	\$3,624,762	\$ 5,727,282	\$ 4,093,483	\$ 3,829,865
State Aids	1,314,830	1,776,477	1,697,853	834,826	474,878
Other Local Revenue	<u>250,167</u>	<u>466,337</u>	<u>3,179,760</u>	<u>94,756</u>	<u>-</u>
 TOTAL REVENUE BY SOURCE	 <u>\$4,842,598</u>	 <u>\$5,867,576</u>	 <u>\$ 10,604,895</u>	 <u>\$ 5,023,065</u>	 <u>\$ 4,304,743</u>
	<u>Actual</u> 2006-07	<u>Actual</u> 2007-08	<u>Actual</u> 2008-09	<u>Revised</u> Budget 2009-10	<u>Proposed</u> Budget 2010-2011
PROGRAM:					
Health and Safety	\$ 754,178	\$ 478,570	\$ 1,736,772	\$ 562,445	\$ 435,839
Operating Capital	<u>4,088,420</u>	<u>5,389,006</u>	<u>5,778,567</u>	<u>4,460,620</u>	<u>4,304,743</u>
 TOTAL REVENUE BY PROGRAM	 <u>\$4,842,598</u>	 <u>\$5,867,576</u>	 <u>\$ 7,515,339</u>	 <u>\$ 5,023,065</u>	 <u>\$ 4,740,582</u>
OTHER FINANCING SOURCES:					
Sale of Fixed Assets	\$ -	\$ -	\$ 3,089,556	\$ -	\$ 1,175,000
Capital Lease Proceeds	-	-	-	-	-
Hennepin County Grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>674,250</u>
TOTAL OTHER FINANCING SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,089,556</u>	<u>\$ -</u>	<u>\$ 1,849,250</u>
 TOTAL REVENUE AND OTHER SOURCES	 <u>\$4,842,598</u>	 <u>\$5,867,576</u>	 <u>\$ 10,604,895</u>	 <u>\$ 5,023,065</u>	 <u>\$ 6,589,832</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
CAPITAL EXPENDITURE ACCOUNTS
REVENUE CALCULATIONS**

	<u>Property Taxes</u>	<u>Aid</u>	<u>Other</u>	<u>Total</u>
OPERATING CAPITAL:				
Operating Capital Formula	\$ 2,520,996	\$ 474,878	\$ -	\$ 2,995,874
Building Lease Levy (Int. 287)	799,958	-	-	799,958
Lease Levy (various athletic leases)	154,100	-	-	154,100
Warehouse Lease Levy	158,000	-	-	158,000
Noble Lease Purchase	196,811	-	-	196,811
Lease Levy Adjustment	-	-	-	-
Hennepin County Grants	-	-	674,250	674,250
Property Sale	<u>-</u>	<u>-</u>	<u>1,175,000</u>	<u>1,175,000</u>
TOTAL OPERATING CAPITAL	<u>\$ 3,829,865</u>	<u>\$ 474,878</u>	<u>\$ 1,849,250</u>	<u>\$ 6,153,993</u>
HEALTH AND SAFETY:				
Health and Safety Levy	\$ 688,473	\$ -	\$ -	\$ 688,473
Levy Adjustments for Health and Safety	<u>(252,634)</u>	<u>-</u>	<u>-</u>	<u>(252,634)</u>
TOTAL HEALTH AND SAFETY	<u>\$ 435,839</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 435,839</u>
TOTAL REVENUE	<u>\$ 4,265,704</u>	<u>\$ 474,878</u>	<u>\$ 1,849,250</u>	<u>\$ 6,589,832</u>

The above does not include other financing sources.

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
CAPITAL EXPENDITURE ACCOUNTS
EXPENDITURES BY PROGRAM AND OBJECT**

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Revised Budget 2009-2010	Proposed Budget 2010-2011
CAPITAL EXPENDITURES:					
Salaries and Wages	\$ 74,958	\$ 57,789	\$ 59,153	\$ 59,890	\$ 60,489
Employee Benefits	25,048	20,711	21,382	18,658	20,301
Purchased Services	863,266	1,253,175	2,193,414	1,400,918	1,147,058
Supplies	73,195	532,672	317,621	518,950	-
Capital	7,076,274	5,154,005	3,785,497	5,543,624	5,479,823
Fixed Costs	2,400	-	1,546	-	-
Other Expenditures	5,410	3,594	-	-	-
	<u>8,120,551</u>	<u>7,021,946</u>	<u>6,378,613</u>	<u>7,542,040</u>	<u>6,707,671</u>
TOTAL CAPITAL EXPENDITURES					
OTHER FINANCING USES (SOURCES):					
Capital Lease (Contra-Expenditure)	\$ (1,369,645)	\$ (1,103,671)	\$ -	\$ -	\$ -
Transfers to Other Funds	<u>-</u>	<u>(797,973)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(1,369,645)</u>	<u>(1,901,644)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER USES (SOURCES)					
TOTAL EXPENDITURES AND OTHER USES (SOURCES)					
	<u>\$ 6,750,906</u>	<u>\$ 5,120,302</u>	<u>\$ 6,378,613</u>	<u>\$ 7,542,040</u>	<u>\$ 6,707,671</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
GENERAL FUND
CAPITAL EXPENDITURE ACCOUNTS
EXPENDITURE PLAN**

Operating Capital

Technology

District Technology Systems Improvements	\$ 288,000	
District Network Systems & Hardware	150,000	
Media Centers (collection, reference, equipment)	71,000	
Equipment Replacement	149,245	
School Technologies	500,000	
Communications Network	<u>20,000</u>	
Total Technology		\$ 1,178,245

Equipment

Allocation to Buildings	\$ 288,502	
Bus Chasis Washer	11,000	
Buses - Lease Purchase Principal and Interest Payment	246,404	
Bus Purchases	550,000	
Buildings and Grounds Dump Truck	45,000	
Buildings and Grounds Custodial Equipment	49,500	
Security System Equipment	198,836	
Grounds Equipment-Mower Replacement	75,000	
Special Education	10,000	
Arts	20,000	
West Metro Education Program Capital Share	35,000	
Communications	15,000	
Equipment Contingency	<u>25,000</u>	
Total Equipment		1,569,242

Facilities

Buildings and Grounds School Requests	\$ 200,000	
Special Assessment by Cities	90,000	
Robbinsdale Middle School Remove Tennis Courts	150,000	
Plymouth Middle School Pool Deepening	370,000	
Meadow Lake Parking Lot	70,000	
Air Conditioning at Sandburg	400,000	
Hennepin County Grant	<u>334,250</u>	
Total Facilities		1,614,250

 Total Operating Capital \$ 4,361,737

Lease Levy Program

Ice Rental	\$ 115,000	
Misc Facility Rental - Golf - Skiing - Diving	39,100	
Warehouse Space	158,000	
Noble Lease Purchase Principal and Interest Payment	196,811	
District #287 Lease	<u>799,958</u>	
Total Lease Levy Program		\$ 1,308,869

Northport Renovation

 Architectural Fees \$ 100,000

Health and Safety Program

Physical Hazard Control (Finance Code 347)	\$ 136,023	
Hazardous Substance (Finance Code 349)	39,500	
Environmental, Health, and Safety Management (Finance Code 352)	225,195	
Asbestos Abatement (Finance Code 358)	297,500	
Fire and Life Safety (Finance Code 363)	88,057	
Violence Prevention (Finance Code 365)	-	
Indoor Air Quality (Finance Code 366)	<u>70,000</u>	
Total Health and Safety Program		\$ 856,275

Total Capital Expenditure Fund \$ 6,626,881

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
BUILDING CONSTRUCTION FUND
ASSUMPTIONS AND CHANGES TO PROGRAMS**

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

Revenue

- State aid includes one sixth of the alternative facilities levy to a maximum of \$900,000. The alternative facilities levy is \$5.7 million for fiscal year 2011.
- The District is anticipating bond sales in fiscal year 2011 of \$12 million.
- A total of \$192.3 million in alternative facility bonds has been issued to date.

Expenditures

- Bids will be completed on many of the identified projects and are expected to be completed this and next summer.
- More projects will be identified during the course of the year with some work commencing in late winter or early spring.

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
BUILDING CONSTRUCTION FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Revised Budget 2009-2010	Proposed Budget 2010-11
REVENUE:					
Property Taxes	\$ 6,754,779	\$ 8,500,000	\$ 7,000,000	\$ 5,700,000	\$ 5,700,000
Other Local Revenue	838,132	325,603	140,123	95,000	50,000
State Revenue	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
TOTAL REVENUE	\$ 8,492,911	\$ 9,725,603	\$ 8,040,123	\$ 6,695,000	\$ 6,650,000
 EXPENDITURES:					
Building Construction	<u>17,495,694</u>	<u>25,975,174</u>	<u>14,502,719</u>	<u>5,849,178</u>	<u>12,033,981</u>
 REVENUE OVER (UNDER) EXPENDITURES					
	<u>\$ (9,002,783)</u>	<u>\$ (16,249,571)</u>	<u>\$ (6,462,596)</u>	<u>\$ 845,822</u>	<u>\$ (5,383,981)</u>
 OTHER FINANCING SOURCES:					
Transfers In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	<u>-</u>	<u>10,344,640</u>	<u>9,174,812</u>	<u>-</u>	<u>12,000,000</u>
TOTAL OTHER SOURCES	<u>\$ -</u>	<u>\$ 10,344,640</u>	<u>\$ 9,174,812</u>	<u>\$ -</u>	<u>\$ 12,000,000</u>
 REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES					
	\$ (9,002,783)	\$ (5,904,931)	\$ 2,712,216	\$ 845,822	\$ 6,616,019
BEGINNING FUND BALANCE	<u>16,362,375</u>	<u>7,359,592</u>	<u>1,454,661</u>	<u>4,166,877</u>	<u>5,012,699</u>
ENDING FUND BALANCE	<u>\$ 7,359,592</u>	<u>\$ 1,454,661</u>	<u>\$ 4,166,877</u>	<u>\$ 5,012,699</u>	<u>\$ 11,628,718</u>

**ROBBINSDALE AREA SCHOOLS
BUILDING CONSTRUCTION FUND
REVENUE BY SOURCE**

Description	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Proposed Budget 2010-2011
REVENUE FROM LOCAL SOURCES:					
Alternate Facilities Levy	\$ 6,754,779	\$ 8,500,000	\$ 7,000,000	\$ 5,700,000	\$ 5,700,000
Interest Income	819,671	325,603	99,495	95,000	50,000
Other	<u>18,461</u>	<u>-</u>	<u>40,628</u>	<u>-</u>	<u>-</u>
TOTAL LOCAL REVENUE	<u>\$ 7,592,911</u>	<u>\$ 8,825,603</u>	<u>\$ 7,140,123</u>	<u>\$ 5,795,000</u>	<u>\$ 5,750,000</u>
REVENUE FROM STATE:					
State Aid	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>
TOTAL STATE REVENUE	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>
TOTAL REVENUE	<u>\$ 8,492,911</u>	<u>\$ 9,725,603</u>	<u>\$ 8,040,123</u>	<u>\$ 6,695,000</u>	<u>\$ 6,650,000</u>
OTHER FINANCING SOURCES:					
Bond Proceeds	<u>\$ -</u>	<u>\$10,344,640</u>	<u>\$ 9,174,812</u>	<u>\$ -</u>	<u>\$12,000,000</u>
TOTAL OTHER SOURCES	<u>\$ -</u>	<u>\$10,344,640</u>	<u>\$ 9,174,812</u>	<u>\$ -</u>	<u>\$12,000,000</u>
TOTAL REVENUE AND OTHER SOURCES	<u>\$ 8,492,911</u>	<u>\$20,070,243</u>	<u>\$17,214,935</u>	<u>\$ 6,695,000</u>	<u>\$18,650,000</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
BUILDING CONSTRUCTION FUND
EXPENDITURES BY PROGRAM AND OBJECT**

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Budget 2009-2010	Revised Budget 2010-11
BUILDING CONSTRUCTION:					
Salaries and Wages	\$ 188,781	\$ 193,509	\$ 200,284	\$ 198,251	\$ 131,458
Employee Benefits	55,017	57,331	60,225	53,971	40,260
Purchased Services	58,113	39,413	45,429	-	-
Bond Sale Costs	-	-	42,023	-	-
Capital	<u>17,193,783</u>	<u>25,684,921</u>	<u>14,154,758</u>	<u>5,596,956</u>	<u>11,862,263</u>
TOTAL BUILDING CONSTRUCTION	<u>\$ 17,495,694</u>	<u>\$ 25,975,174</u>	<u>\$ 14,502,719</u>	<u>\$ 5,849,178</u>	<u>\$ 12,033,981</u>

**Proposed Alternative Facilities 9 Year Plan
2010-2018**

Deferred Maint Type	CRS	FY	Individual Building	Description of Work	FY 2011
				TOTAL PROJECTS FOR 2011:	11,862,263
Fees, Testing, Printing	125	11	Armstrong High School	Consultant, Roof - Reroof project consultant services for Areas 4, 15 & 16	50,000
Fees, Testing & Printing	125	11	Armstrong High School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Mechanical & Electrical	150	11	Armstrong High School	Electrical - Site Lighting - Electrical Engineer for Exterior Power Repairs	4,000
Fees, Testomg & Printing	150	11	Armstrong High School	Engineer Consultant for Exterior concrete South Wall & Pavement Repairs	8,000
Fees, Testing, Printing	150	11	Armstrong High School	Pavement: Main East Parking Lot Overlay Repairs - Engineering / Consultants	10,000
Structural / Architectural	200	11	Armstrong High School	Casework: Pod D Science / Art casework, counter and sink repairs	16,000
Structural / Architectural	275	11	Armstrong High School	Door & Door Entrance Systems: Shop door system R&R	13,000
Structural / Architectural	300	11	Armstrong High School	Door Hardware: Replacement of Deteriorated	50,000
Mechanical & Electrical	325	11	Armstrong High School	Electrical - East Entry Area Exterior Electric Cabling and Fixture Replacement	38,000
Mechanical & Electrical	325	11	Armstrong High School	Electrical - Emergency Light Replacement - Pod A	15,000
Mechanical & Electrical	325	11	Armstrong High School	Electrical - Exterior light fixture replacement	15,000
Mechanical & Electrical	325	11	Armstrong High School	Electrical - Pod A Lower Level Electrical Egress, Exit and Area Lighting Replacement	10,000
Mechanical & Electrical	325	11	Armstrong High School	Emergency Management Control Computer Access and Recalibration	5,500
Structural / Architectural	475	11	Armstrong High School	Flooring - Athletic Locker Room Flooring Repairs	32,000
Structural / Architectural	475	11	Armstrong High School	Flooring - Pod A LL - Coaches' Shower - Removal & Replacement	6,500
Structural / Architectural	475	11	Armstrong High School	Flooring - Wall Base Repairs - Pod A	28,000
Site	500	11	Armstrong High School	Pavement- Exterior C Pod & Retaining Wall Repairs and Section Replacement	85,000
Structural & Architectural	500	11	Armstrong High School	Pavement/Flooring - R&R of frost heaved floor at outdoor storage building	12,000
Site	500	11	Armstrong High School	Site - West parking lot pavement surfacing repairs	7,500
Site	500	11	Armstrong High School	Site Pavement - East Sidewalk Repairs	21,000
Mechanical & Electrical	675	11	Armstrong High School	Mechanical - Pod A HVAC Control System Repairs	10,000
Mechanical & Electrical	675	11	Armstrong High School	Mechanica-I Building Exhaust and Ventilation	24,000
Mechanical & Electrical	675	11	Armstrong High School	Mechanical-Mechanical Ventination Control System Operation and Adjustments	85,000
Fees, Testing, Printing	700	11	Armstrong High School	Mechanical-Mechanical Ventination Control System -Commissioning	7,500
Structural / Architectural	875	11	Armstrong High School	Wall Repair/Repair of Exterior Window Sill Flashing	42,000
				Armstrong High School Total:	595,467
Fees, Testing & Printing	125	11	Cavanagh School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467

**Proposed Alternative Facilities 9 Year Plan
2010-2018**

Deferred Maint Type	CRS	FY	Individual Building	Description of Work	FY 2011
				Cavanagh School Total:	467
Fees, Testing & Printing	100	11	Cooper High School	Architectural Design & Construction - West Freight Project	9,975
Fees, Testing & Printing	125	11	Cooper High School	Consultants, Roofing -West Freight Elevator Project	4,500
Fees, Testing & Printing	125	11	Cooper High School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing & Printing	150	10	Cooper High School	Consulting Engineer Services - West Freight Elevator Project	12,300
Fees, Testing & Printing	150	11	Cooper High School	Mechanical Engineer Consultant for Mechanical System Repairs	10,000
Fees, Testing & Printing	150	11	Cooper High School	Mechanical- Exhaust, Ventilation & Heating System Mechanical Engineer Consultant	12,500
Structural / Architectural	200	11	Cooper High School	Casework: Classroom casework repairs	11,000
Mechanical & Electrical	325	11	Cooper High School	Electrical - Digital Control System Sensor And Control Repairs And Replacement	45,000
Mechanical & Electrical	325	11	Cooper High School	Electrical - Energy Management Control Computer Access and Recalibration	5,500
Mechanical & Electrical	325	11	Cooper High School	Electrical - Exterior light fixture replacement	18,000
Mechanical & Electrical	325	11	Cooper High School	Electrical - West Freight Elevator Project	10,000
Mechanical & Electrical	350	10	Cooper High School	Elevator/Lift: West Freight Elevator Mechanical/Electrical Equipment Replacement	528,500
Structural / Architectural	475	11	Cooper High School	Flooring: Classroom floor tile repairs	15,000
Structural / Architectural	475	11	Cooper High School	Flooring: Pod C Floor Repairs	55,000
Site	500	11	Cooper High School	Pavement: East sidewalk along Virginia Avenue replace deteriorated concrete sidewalk	20,000
Site	500	11	Cooper High School	Site - Pavement: Parking Lot Pavement Repairs & Resurfacing	9,500
Mechanical & Electrical	675	11	Cooper High School	Mechanical - Actuator and Damper Repairs	45,000
Mechanical & Electrical	675	11	Cooper High School	Mechanical - Kitchen Complex air blance and Temperature control Repairs	18,000
Mechanical & Electrical	675	11	Cooper High School	Mechanical - Ventilation Control System Repairs	75,000
Mechanical & Electrical	675	11	Cooper High School	Mechanical Equipment - West Freight Elevator Project	20,700
Mechanical & Electrical	675	11	Cooper High School	Mechanical Equipment: Hot Water Heater Replacement - Domestic	30,000
Mechanical & Electrical	675	11	Cooper High School	Mechanical -Exhaust System Damper Repairs	21,000
Mechanical & Electrical	675	11	Cooper High School	Mechanical- Exhaust, Ventilation & Heating System Control	75,000
Mechanical & Electrical	700	11	Cooper High School	Mechanical Systems - Re-Commissioning of Mechanical System Following Repairs	18,000
Structural / Architectural	800	11	Cooper High School	Roof Systems	11,658
Health & Safety	825	11	Cooper High School	Signage, Interior - Room signage and emergency exit signage	9,500
				Cooper High School Total:	1,091,100
Fees, Testing & Printing	100	11	District Wide	Deferred maintenance Contract Document O&M and Shop Drawing Scanning	51,000

**Proposed Alternative Facilities 9 Year Plan
2010-2018**

Deferred Maint Type	CRS	FY	Individual Building	Description of Work	FY 2011
Fees, Testing & Printing	100	11	District Wide	Facility Deferred Maintenance Operation and Maintenance Manual and Shop Drawing Documents	42,000
Fees, Testing & Printing	175	11	District Wide	Employees include: Director of Facilities (Jim) 0.3 FTE; Office Clerical Assistant (Mary) 1.0 FTE;	190,000
				District Wide Total:	283,000

Fees, Testing & Printing	125	11	Education Service Center	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Structural / Architectural	275	11	Education Service Center	Door Systems: Exterior loading dock door system removal and replacement	9,000
Site	500	11	Education Service Center	Site - Pavement - Replace Sidewalk Section at Frost Heave Areas	25,000
				Education Service Center Total:	34,467

Fees, Testing & Printing	125	11	Forest Elementary School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
	675	11	Forest Elementary School	Mechanical - Air Handler UV Light System Repairs	24,000
				Forest Elementary School Total:	24,467

Fees, Testing & Printing	075	07	Hosterman School	Asbestos Abatement Consultant Services	7,500
				Hosterman School Total:	7,500

Fees, Testing & Printing	125	11	Lakeview Elementary School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
				Lakeview Elementary School Total:	467

Fees, Testing, Printing	125	11	Meadow Lake Elementary School	Consultant, Roof - Reroof project consultant services for Areas 1, 2, 9, 10, 11 & 12	45,000
Fees, Testing & Printing	125	11	Meadow Lake Elementary School	Roof Consultant: Reroofing consultant for east and west pods	25,000
Fees, Testing & Printing	125	11	Meadow Lake Elementary	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing & Printing	150	11	Meadow Lake Elementary School	Site -Pavement: Bituminouws and/or Concrete - North parking lot pavement replacement -CONSULTING	10,000
Structural & Architectural	300	11	Meadow Lake Elementary	Door Hardware - Exterior door system hardware replacement	16,000
Mechanical & Electrical	325	11	Meadow Lake Elementary School	Electrical: Site parking lot lighting replacement	30,000
Site	500	11	Meadow Lake Elementary School	Site - Pavement - Bituminous Pavement and Drainage System - North Lot	75,000
Site	500	11	Meadow Lake Elementary School	Site -Pavement: Bituminous and/or Concrete - West parking lot pavement reconstruction	150,000
Mechanical & Electrical	675	11	Meadow Lake Elementary School	Mechanical - Boiler Room Exhaust/Make Up Air Equipment Replacement	22,000
Mechanical & Electrical	675	11	Meadow Lake	Mechanical - Building Controls System Troubleshooting and Repairs	24,000
Mechanical & Electrical	675	11	Meadow Lake Elementary School	Mechanical - Water heater equipment replacement	25,000

**Proposed Alternative Facilities 9 Year Plan
2010-2018**

Deferred Maint Type	CRS	FY	Individual Building	Description of Work	FY 2011
Structural / Architectural	800	11	Meadow Lake Elementary School	Roof Systems: Draining at areas 1, 2, 9, 10, 11 & 12	110,000
				Meadow Lake Elementary School Total:	532,467

Fees, Testing, Printing	100	11	Neill Elementary School	Drawing scanning for building deferred maintenance project record drawings.	8,000
Fees, Testing & Printing	125	11	Neill Elementary School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing, Printing	150	11	Neill Elementary School	Hydronic System Mechanical Engineering Investigation Services.	5,000
Fees, Testing & Printing	150	11	Neill Elementary School	Site: Parking lot reconstruction CONSULTANT	10,000
Structural & Architectural	300	11	Neill Elementary School	Door Hardware - Exterior door system hardware replacement	15,000
Structural / Architectural	475	10	Neill Elementary School	Flooring - Gymnasium Flooring Replacement	65,000
Mechanical & Electrical	675	11	Neill Elementary School	Mechanical - Heating Valves & Control Replacement	80,000
Mechanical & Electrical	675	11	Neill Elementary	Mechanical - Hot Water Heater Replacement	29,000
Structural / Architectural	850	11	Neill Elementary School	Wall Repair - Gymnasium delaminated wall tile removal and replacement.	39,000
Structural / Architectural	850	11	Neill Elementary School	Wall Repair/Tile & Partition Replacement: Southeast gymnasium wall tile repair	21,000
				Neill Elementary School Total:	272,467
Abatement	25	11	New Hope School	Abatement - Asbestos abatement of corridor Light Fixtures	18,000
Fees, Testing & Printing	125	11	New Hope School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing & Printing	150	11	New Hope School	Electrical Lighting replacement Engineering	4,000
Fees, Testing & Printing	150	11	New Hope School	Mechanical - Boiler Flue Stack Replacement - Professional Engineering Services	10,000
Fees, Testing & Printing	150	11	New Hope School	Mechanical Engineer Consultant and commissioning of replacement of Domestic Hot Water Heater	2,000
Mechanical & Electrical	325	11	New Hope School	Electrical Lighting - Corridor Lighting Replacements	22,000
Mechanical & Electrical	325	11	New Hope School	Electrical Lighting - Exterior Wall Pack Replacements	9,000
Mechanical & Electrical	325	11	New Hope School	Electrical Lighting: Gymnasium Lighting	40,000
Mechanical & Electrical	325	11	New Hope School	Electrical: Classroom Lighting Repairs	28,000
Mechanical & Electrical	675	11	New Hope School	Mechanical - Boiler Flue Stack Replacement	50,000
Mechanical & Electrical	675	11	New Hope School	Mechanical: Steam Trap Replacements - Building wide	20,000
Structural & Architectural	875	11	New Hope School	Windows - Exterior window repairs & replacement.	45,000
				New Hope School Total:	248,467

**Proposed Alternative Facilities 9 Year Plan
2010-2018**

Deferred Maint Type	CRS	FY	Individual Building	Description of Work	FY 2011
Fees, Testing, Printing	100	11	Noble Elementary School	Drawing scanning for building deferred maintenance project record drawings.	8,000
Fees, Testing & Printing	125	11	Noble Elementary School	Roof Consultant: Consultant for reroofing of areas 6 & 7 (22,000 sf)	50,000
Fees, Testing & Printing	125	11	Noble Elementary School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing & Printing	125	11	Noble Elementary School	Roof Systems - Consultant	6,572
Fees, Testing & Printing	150	11	Noble Elementary School	Roof - Structural Engineering	10,000
Fees, Testing & Printing	150	11	Noble Elementary School	Roof Systems - Site Drainage Consultant	1,643
Fees, Testing & Printing	150	11	Noble Elementary School	Roof Systems -Roof Drainage Consultant	6,572
Fees, Testing & Printing	150	11	Noble Elementary School	Wall - Moisture infiltraion investigation and design - consultant services	15,000
Structural & Architectural	300	11	Noble Elementary School	Door Hardware - Exterior door system hardware replacement	15,000
Mechanical & Electrical	325	11	Noble Elementary School	Electrical - Electrical Inverter Unit Replacement	16,000
Structural / Architectural	800	11	Noble Elementary School	Roof Systems - Site Drainage	14,788
Structural / Architectural	800	11	Noble Elementary School	Roof Systems -Roof Drainage	59,151
Structural / Architectural	850	11	Noble Elementary School	Wall - Exterior Wall Infiltration Repairs	60,000
				Noble Elementary School Total:	263,193

Fees, Testing & Printing	100	11	Northport Elementary School	Casework - Replacement of Deteriorated Wood and Wood Laminate Casework, Shelving and Countertops- Architectural	13,605
Fees, Testing & Printing	100	11	Northport Elementary School	Ceilings - Acoustic Ceiling Replacement of Deteriorated (Approx 10,840 SF) ; Patching of Deteriorated Plaster	12,569
Fees, Testing & Printing	100	11	Northport Elementary School	Deferred Maint General Construction - Mechanical Room Additions & Chases - Architectural Consultant	242,288
Fees, Testing & Printing	100	11	Northport Elementary School	Doors - Replacement of Hollow Metal Doors & Frames- Architectural Consultant	5,915
Fees, Testing & Printing	100	11	Northport Elementary School	Doors - Replacement/repair of wood doors and replacement of door hardware to meet District standards .-	4,436
Fees, Testing & Printing	100	11	Northport Elementary School	Flooring - Repair / Replacement of Ceramic Tile Base and Grout - Architectural Consultant	8,873
Fees, Testing & Printing	100	11	Northport Elementary School	Flooring - Replacement of vinyl asbestos tile with porcelain tile.- Architectural Consultant	2,275
Fees, Testing & Printing	100	11	Northport Elementary School	Roof Systems - Reinforce the roof structure in conjunction with roof area 6: 13159 SF, and the 6600 SF of area	131,950
Fees, Testing & Printing	125	11	Northport Elementary School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing & Printing	125	11	Northport Elementary School	Roof Systems - Replacement of deteriorated roof 13,159 SF and 6,600 SF of area around the gymnasiums.	98,393

**Proposed Alternative Facilities 9 Year Plan
2010-2018**

Deferred Maint Type	CRS	FY	Individual Building	Description of Work	FY 2011
Fees, Testing & Printing	150	11	Northport Elementary School	Electrical - Lighting systems throughout the facility replacement. - EE Consultant	34,609
Fees, Testing & Printing	150	11	Northport Elementary School	Electrical - Miscellaneous electrical work required as part of the mechanical systems replacement work. Low voltage, Fire	38,454
Fees, Testing & Printing	150	11	Northport Elementary School	Electrical - Power distribution panel boards in miscellaneous arear replacement of deteriorated - EE Consultant	2,555
Fees, Testing & Printing	150	11	Northport Elementary School	Electrical - Power distribution panel boards in phased area replacement of deteriorated - EE Consultant	8,981
Fees, Testing & Printing	150	11	Northport Elementary School	Mechanical - Replacement of rusted, deteriorated and damaged piping, valves and insulation.- Mechanical	182,614
Fees, Testing & Printing	150	11	Northport Elementary School	Mechanical - Sprinkler system installation in classroom, admin, corridor & common room areas. - Mechanical	8,981
Fees, Testing & Printing	150	11	Northport Elementary School	Other Materials/Contractors - Replacement of deteriorated chalk boards, tack boards and tack strips.- Architectural	5,176
Fees, Testing & Printing	150	11	Northport Elementary School	Roof Systems - Replacement of deteriorated and inadequate piping of rain water system.	121,940
Fees, Testing & Printing	150	11	Northport Elementary School	Site - Storm Water Management Improvements - 3 cath basins, 2 culverts replacements - Mechanical Engineering	22,750
Fees, Testing, Printing	150	11	Northport Elementary School	Site plan update drawing following renovation. - Consultant Engineering	400
Structural / Architectural	200	11	Northport Elementary School	Casework - Replacement of Deteriorated Wood and Wood Laminate Casework, Shelving and Countertops	68,023
Structural / Architectural	225	11	Northport Elementary School	Ceilings - Acoustic Ceiling Replacement of Deteriorated (Approx 10,840 SF) ; Patching of Deteriorated Plaster	62,847
Structural / Architectural	250	11	Northport Elementary School	Deferred Maint General Construction - Mechanical Room Additions & Chases	1,211,438
Structural / Architectural	275	11	Northport Elementary School	Doors - Replacement of Hollow Metal Doors & Frames	29,575
Structural / Architectural	275	11	Northport Elementary School	Doors - Replacement/repair of wood doors and replacement of door hardware to meet District standards .	22,181
Mechanical & Electrical	325	11	Northport Elementary School	Electrical - Lighting systems throughout the facility replacement.	173,044
Mechanical & Electrical	325	11	Northport Elementary School	Electrical - Miscellaneous electrical work required as part of the mechanical systems replacement work. Low voltage, Fire	192,272
Mechanical & Electrical	325	11	Northport Elementary School	Electrical - Power distribution panel boards in miscellaneous arear replacement of deteriorated.	12,776
Mechanical & Electrical	325	11	Northport Elementary School	Electrical - Power distribution panel boards in phased area replacement of deteriorated. - EE Consultant	44,905
Structural / Architectural	475	11	Northport Elementary School	Flooring - Repair / Replacement of Ceramic Tile Base and Grout	44,363
Structural / Architectural	475	11	Northport Elementary School	Flooring - Replacement of vinyl asbestos tile with porcelain tile.	11,375
Fees, Testing & Printing	475	11	Northport Elementary School	Flooring - Replacement of vinyl composition tile with porcelain tile.	20,020
Structural / Architectural	475	11	Northport Elementary School	Flooring - Replacement of vinyl composition tile with porcelain tile.	100,100

**Proposed Alternative Facilities 9 Year Plan
2010-2018**

Deferred Maint Type	CRS	FY	Individual Building	Description of Work	FY 2011
Site	585	11	Northport Elementary School	Site - Storm Water Management Improvements - 3 cath basins, 2 culverts replacements	113,750
Mechanical & Electrical	675	11	Northport Elementary School	Mechanical - Replacement of rusted, deteriorated and damaged piping, valves and insulation.	913,070
Mechanical & Electrical	675	11	Northport Elementary School	Mechanical - Sprinkler system installation in classroom, admin, corridor & common room areas.	44,905
Structural / Architectural	790	11	Northport Elementary School	Other Materials/Contractors - Replacement of deteriorated chalk boards, tack boards and tack strips.	25,878
Structural / Architectural	800	11	Northport Elementary School	Roof Systems - Reinforce the roof structure in conjunction with roof area 6: 13159 SF, and the 6600 SF of area	659,750
Structural / Architectural	800	11	Northport Elementary School	Roof Systems - Replacement of deteriorated and inadequate piping of rain water system.	609,700
Structural / Architectural	800	11	Northport Elementary School	Roof Systems - Replacement of deteriorated roof 13,159 SF and 6,600 SF of area around the gymnasiums.	491,967
				Northport Elementary School Total:	5,799,169

Fees, Testing & Printing	100	10	Olson School	Architectural & Engineering Services: Review & Comment Document Submittal	7,000
Fees, Testing & Printing	125	11	Olson School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing & Printing	150	10	Olson School	Pavement: Parking Lot Repairs Consultant	8,000
Structural / Architectural	625	10	Olson School	Masonry/Brick: Brick exterior wall refacing - exterior wall panel repairs of wall anchorage	60,000
Structural / Architectural	790	10	Olson School	Other Materials - Key Box Attached to Wall for Emergency Use Door Keys	77
				Olson School Total:	75,544

Fees, Testing & Printing	125	11	Pilgrim Lane School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Mechanical & Electrical	675	11	Pilgrim Lane School	Mechanical - Building Mechanical Temperature Controls	15,000
Mechanical & Electrical	675	11	Pilgrim Lane School	Mechanical - Heating System Flow Controls Replacement	18,000
				Pilgrim Lane School Total:	33,467

**Proposed Alternative Facilities 9 Year Plan
2010-2018**

Deferred Maint Type	CRS	FY	Individual Building	Description of Work	FY 2011
Fees, Testing & Printing	125	11	Plymouth Middle School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing, Printing	150	11	Plymouth Middle School	Lighting System - North Parking Lot Light Fixture and Cabling Replacement Electrical Engineer	2,000
Fees, Testing & Printing	150	11	Plymouth Middle School	Mechanical - HVAC & Plumbing repairs - Engineering consultant	15,000
Fees, Testing & Printing	150	11	Plymouth Middle School	Railings - Roof access stair system Structural Engineer	1,500
Fees, Testing & Printing	150	11	Plymouth Middle School	Site - Pavement - Bituminous & Subgrade repairs - Consultant	3,000
Structural / Architectural	275	11	Plymouth Middle School	Door & Door entrance Systems - Replace Existing Exterior Door No. 1 System and Hardware	19,000
Structural & Architectural	300	11	Plymouth Middle School	Door Hardware - Exterior door system hardware replacement	6,000
Mechanical & Electrical	325	11	Plymouth Middle School	Electrical - Athletic complex mechanical room leak detection alarm.	3,800
Site	500	11	Plymouth Middle School	Site - Parking Lot pavement surfacing repairs & resurfacing	13,000
Site	500	11	Plymouth Middle School	Site - Pavement - Bituminous & Subgrade repairs	18,000
Mechanical & Electrical	675	11	Plymouth Middle School	Mechanical - Gymnasium mechanical unit leak correction.	9,500
Mechanical & Electrical	675	11	Plymouth Middle School	Mechanical - HVAC & Plumbing repairs	100,000
Mechanical & Electrical	675	11	Plymouth Middle School	Mechanical Equipment: Hydronic System Fluid Sediment Control	24,000
Health & Safety	775	11	Plymouth Middle School	Railings - Roof access stair system	8,500
Structural & Architectural	800	11	Plymouth Middle School	Railings - Roof repair at roof access stair system installation	2,500
Health & Safety	825	11	Plymouth Middle School	Signage, Interior - Exist and shelter signage	6,000
Structural & Architectural	850	11	Plymouth Middle School	Wall - Wall Tile Repairs at Delaminated Areas	10,000
				Plymouth Middle School Total:	242,267

Fees, Testing, Printing	100	11	Robbinsdale Middle School	Flooring - East gymnasium -Architect services for removal and replacement	5,000
Fees, Testing & Printing	125	11	Robbinsdale Middle School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing, Printing	150	11	Robbinsdale Middle School	Consultant - engineer consulting services for Tennis Court Area Reconstruction and Subgrade Correction	18,000
Fees, Testing & Printing	150	11	Robbinsdale Middle School	Mechanical - Kitchen exhaust equipment repairs - ME consultant	7,000
Fees, Testing & Printing	150	11	Robbinsdale Middle School	Railings - Roof access stair system Structural Engineer	1,500
Fees, Testing, Printing	150	11	Robbinsdale Middle School	Site - Pavement - Tennis Courts & Playgound Area Surface Reconstruction - Civil Engineer Consulting Services	12,000
Structural / Architectural	300	11	Robbinsdale Middle School	Door Hardware: Replacement of Deteriorated	50,000
Mechanical & Electrical	325	11	Robbinsdale Middle School	Electrical - Electrical Inverter Unit Replacement	30,000

**Proposed Alternative Facilities 9 Year Plan
2010-2018**

Deferred Maint Type	CRS	FY	Individual Building	Description of Work	FY 2011
Mechanical & Electrical	325	11	Robbinsdale Middle School	Electrical - Exterior light fixture replacement	12,000
Mechanical & Electrical	325	11	Robbinsdale Middle School	Electrical - West Exterior Electrical Power and Light fixtures	15,000
Site	560	11	Robbinsdale Middle School	Site - Tennis court Area Reconstruction and subgrade correction	600,000
Structural / Architectural	600	11	Robbinsdale Middle School	Lockers R&R - First Floor Corridor	200,000
Mechanical & Electrical	675	11	Robbinsdale Middle School	Mechanical - Kitchen exhaust equipment repairs	15,000
Mechanical & Electrical	675	11	Robbinsdale Middle School	Mechanical - Replace water heater equipment	32,000
Mechanical & Electrical	675	11	Robbinsdale Middle School	Mechanical - Ventilation Control System Repairs	65,000
Mechanical & Electrical	675	11	Robbinsdale Middle School	Mechanical Actuator and Damper Repairs	35,000
Fees, Testing, Printing	675	11	Robbinsdale Middle School	Mechanical Engineer consulting Services for Mechanical System Repairs	10,000
Fees, Testing, Printing	700	11	Robbinsdale Middle School	Mechanical Systems - Recommissioning of Mechanical Ssytesm Following Repairs	15,000
Health & Safety	775	11	Robbinsdale Middle School	Railings - Roof access stair system	9,500
Structural & Architectural	800	11	Robbinsdale Middle School	Railings - Roof repair at roof access stair system installation	2,500
Health & Safety	825	11	Robbinsdale Middle School	Signage, Interior - Room signage, shelter and emergency exit signage	10,000
Structural / Architectural	850	11	Robbinsdale Middle School	Wall Repair - Cafeteria Area Wall Tile Repair	12,000
				Robbinsdale Middle School Total:	1,156,967

**Proposed Alternative Facilities 9 Year Plan
2010-2018**

Deferred Maint Type	CRS	FY	Individual Building	Description of Work	FY 2011
Fees, Testing & Printing	125	11	RSIS @ Sunny Hollow	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing & Printing	150	11	RSIS @ Sunny Hollow	Site - South Parking Lot Repair Consultant	5,000
Fees, Testing & Printing	150	11	RSIS @ Sunny Hollow	Site: North parking lot reconstruction CONSULTANT	8,000
Mechanical & Electrical	325	11	RSIS @ Sunny Hollow	Electrical - Electrical Inverter Unit Replacement	18,000
Site	500	11	RSIS @ Sunny Hollow	Site - North Parking Lot Pavement Repair in Drive Lane Area	65,000
Site	540	11	RSIS @ Sunny Hollow	Site - Pavement: Bituminous Playground Area & Parking	5,000
Robbinsdale Spanish Immersion School @ Sunny Hollow Total:					101,467

Fees, Testing & Printing	100	11	Sandburg Middle School	Archietectural & Engineering Services for Reroofing Review and Comment	3,000
Fees, Testing, Printing	100	11	Sandburg Middle School	Drawing scanning for building deferred maintenance project record drawings.	18,000
Fees, Testing & Printing	125	11	Sandburg Middle School	Roof Systems - Areas 7, 9 and 10Roofing Consultant	4,632
Fees, Testing & Printing	125	11	Sandburg School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing & Printing	150	11	Sandburg Middle School	Mechanical - Heating and Control System Distribution Repairs - Mechanical Engineer Consultant	9,000
Fees, Testing & Printing	150	11	Sandburg Middle School	Roof Systems - Areas 7, 9 and 10 Site Drainage - Civil Engineering	619
Fees, Testing & Printing	150	11	Sandburg Middle School	Roof Systems - Areas 7, 9 and 10 Structural Snow Load Reinforcing - Structural Engineering	469
Fees, Testing & Printing	150	11	Sandburg Middle School	Roof Systems - Areas 7, 9 and 10Roof Drainage System - Mechanical Engineering	1,238
Mechanical & Electrical	325	11	Sandburg School	Electrical - Electrical Inverter Unit Replacement	22,000
Site	500	11	Sandburg Middle School	Site Pavement: Bituminous West Parking Lot Pavement Repairs	15,000
Mechanical & Electrical	675	11	Sandburg Middle School	Mechanical - Heating and Control System Distribution Repairs	85,000
Structural / Architectural	675	11	Sandburg Middle School	Mechanical - Pool Water Disinfecting Equipment	45,000
Structural / Architectural	800	11	Sandburg Middle School	Roof Systems - Areas 7, 9 and 10 Project Site Drainage	59,400
Structural / Architectural	800	11	Sandburg Middle School	Roof Systems - Areas 7, 9 and 10 Re-Roofing	190,576
Structural / Architectural	800	11	Sandburg Middle School	Roof Systems - Areas 7, 9 and 10 Roof Drainage System	100,584
Structural / Architectural	800	11	Sandburg Middle School	Roof Systems - Areas 7, 9 and 10 Structural Snow Load Reinforcing	90,000
Structural / Architectural	800	11	Sandburg Middle School	Roof Systems: Reroofing of Pool complex Area	80,000
Structural / Architectural		11	Sandburg Middle School	Wall - Pool Room Delaminated Wall Tile R&R	25,000
Sandburg School Total:					749,985

**Proposed Alternative Facilities 9 Year Plan
2010-2018**

Deferred Maint Type	CRS	FY	Individual Building	Description of Work	FY 2011
Fees, Testing & Printing	125	11	Sonnesyn Elementary School	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Structural / Architectural	200	11	Sonnesyn Elementary School	Casework: Classroom casework repairs	9,000
Structural & Architectural	300	11	Sonnesyn Elementary	Door Hardware - Exterior door system hardware replacement	16,000
Structural / Architectural	475	11	Sonnesyn Elementary School	Flooring: Cafeteria floor and wall tile replacement	40,000
Structural / Architectural	475	11	Sonnesyn Elementary School	Flooring: Room 34 flooring replacement	20,000
Site	500	11	Sonnesyn Elementary School	Site - Parking Lot pavement surfacing repairs	9,500
Site	500	11	Sonnesyn Elementary School	Site - Pavement: Parking Lot Pavement Repairs & Resurfacing	6,500
Mechanical & Electrical	675	11	Sonnesyn Elementary School	Mechanical - Building Controls System Troubleshooting and Repairs	22,000
				Sonnesyn Elementary School Total:	123,467

Fees, Testing & Printing	125	11	Transportation/Bus Garage	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing, Printing	150	11	Transportation/Bus Garage	Floor and Roof Structure Repairs - Engineering Services	5,000
Structural / Architectural	475	11	Transportation/Bus Garage	Floor - Bus Bay Floor Trench System Replacement and Floor Repairs	80,000
Mechanical & Electrical	675	11	Transportation/Bus Garage	Mechanical - Hot Water Heater Replacement	28,000
				Transportation / Bus Garage Total:	113,467

Fees, Testing & Printing	125	11	Winnetka Learning Center	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Fees, Testing & Printing	150	11	Winnetka Learning Center	Electrical: Light fixture replacement at 2nd floor and interior common areas E.E. CONSULTANT	6,000
Mechanical & Electrical	325	11	Winnetka Learning Center	Electrical - Gymnasium Lighting Repairs	8,000
Mechanical & Electrical	325	11	Winnetka Learning Center	Electrical: Lighting Control Clock system	10,000
Mechanical & Electrical	675	11	Winnetka Learning Center	Mechanical - Steam Valve Replacement	13,000
Structural / Architectural	850	11	Winnetka Learning Center	Wall Partition: Restroom partition replacement	16,000
Structural / Architectural	850	11	Winnetka Learning Center	Walls: Loose ceramic tile removal and replacement	18,000
				Winnetka Learning Center Total:	71,467

Fees, Testing & Printing	125	11	Zachary Lane Elementary	Roof Systems - Condition Surveys & Report (21 Sites) @ \$467 ea = \$9,807	467
Structural & Architectural	300	11	Zachary Lane Elementary	Door Hardware - Exterior door system hardware replacement	16,000
	675	11	Zachary Lane Elementary	Mechanical - Mechanical Equipment Control System Repairs	25,000
				Zachary Lane Elementary School Total:	41,467

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
DEBT SERVICE FUND
ASSUMPTIONS AND CHANGES TO PROGRAMS**

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

The debt service equalization aid program provides state aid to local school districts to help repay the bonds issued to finance construction. The amount of a school district's debt service that the state will pay depends on two factors: the district's total amount of annual debt service and the district's taxable property tax base (net tax capacity) per pupil. The District does not qualify for state aid.

The District has issued a total of \$203.6 million of bonds to date. Current principal outstanding on the bonds is \$153.6 million. The District's remaining legal debt margin is \$1.2 billion.

Revenues

- The tax levy includes revenue necessary to pay interest and principal payments on all bonds issued to date.
- Local revenue is interest earned on investments of levy proceeds.
- State revenue is homestead market value credits.

Expenditures

- Bond principal and interest payments on the seven alternative facilities bond issues are included. Also included are interest and principal payments related to the Forest Elementary building bond issue which is not under the alternative facilities program.

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
DEBT SERVICE FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Revised Budget 2009-2010	Proposed Budget 2010-2011
REVENUE:					
Property Taxes	\$ 13,529,223	\$ 14,325,985	\$ 13,419,687	\$ 15,151,974	\$ 14,408,860
Other Local Revenue	3,554,734	4,155,803	2,640,119	617,294	300,000
State Revenue	<u>690,932</u>	<u>628,661</u>	<u>545,994</u>	<u>780,000</u>	<u>545,000</u>
 TOTAL REVENUE	 \$ 17,774,889	 \$ 19,110,449	 \$ 16,605,800	 \$ 16,549,268	 \$ 15,253,860
EXPENDITURES:					
Fixed Costs	<u>17,264,172</u>	<u>18,117,975</u>	<u>18,431,228</u>	<u>15,256,835</u>	<u>13,304,953</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 510,717</u>	<u>\$ 992,474</u>	<u>\$ (1,825,428)</u>	<u>\$ 1,292,433</u>	<u>\$ 1,948,907</u>
OTHER FINANCING SOURCES (USES):					
Bond Proceeds	\$ -	\$ 7,285,056	\$ 6,748,438	\$ -	\$ -
Bond Refunding Payments	<u>-</u>	<u>(6,582,971)</u>	<u>(72,000,000)</u>	<u>-</u>	<u>-</u>
 TOTAL OTHER SOURCES (USES)	 <u>\$ -</u>	 <u>\$ 702,085</u>	 <u>\$ (65,251,562)</u>	 <u>\$ -</u>	 <u>\$ -</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 510,717	\$ 1,694,559	\$ (67,076,990)	\$ 1,292,433	\$ 1,948,907
BEGINNING FUND BALANCE	<u>84,405,017</u>	<u>84,915,734</u>	<u>86,610,293</u>	<u>19,533,303</u>	<u>\$ 20,825,736</u>
ENDING FUND BALANCE	<u>\$ 84,915,734</u>	<u>\$ 86,610,293</u>	<u>\$ 19,533,303</u>	<u>\$ 20,825,736</u>	<u>\$ 22,774,643</u>

**INDEPENDENT SCHOOL DISTRICT #281
ROBBINSDALE AREA SCHOOLS
DEBT SERVICE FUND
EXPENDITURES BY OBJECT-DETAILED**

Description	Actual 2006-07	Actual 2007-08	Actual 2008-09	Budget 2009-10	Proposed Budget 2010-2011
BOND PRINCIPAL:					
Series 1998 Bonds	\$ 400,000	\$ 400,000	\$ 425,000	\$ -	\$ -
Series 1999 Bonds	400,000	425,000	-	-	-
Series 2000 Bonds	1,505,000	1,580,000	1,665,000	-	-
Series 2001 Bonds	1,895,000	1,975,000	2,055,000	-	-
Series 2002 Bonds	725,000	750,000	775,000	800,000	835,000
Series 2003A Bonds	1,150,000	1,150,000	1,200,000	1,250,000	-
Series 2003B Bonds - Forest	425,000	450,000	450,000	475,000	475,000
Series 2006B Bonds	-	435,000	455,000	470,000	490,000
Series 2008A Bonds	-	-	-	390,000	405,000
Refunding 2007 Bonds (1999)	-	-	430,000	455,000	455,000
Refunding 2002 Bonds (2000)	-	-	-	1,775,000	1,870,000
Refunding 2005A Bonds (2001)	-	-	-	2,335,000	2,390,000
Series 2008B Bonds	-	-	-	220,000	340,000
Refunding 2008C Bonds (1998)	-	-	-	425,000	480,000
Refunding 2010 A (2003A)	-	-	-	-	-
TOTAL BOND PRINCIPAL	<u>\$ 6,500,000</u>	<u>\$ 7,165,000</u>	<u>\$ 7,455,000</u>	<u>\$ 8,595,000</u>	<u>\$ 7,740,000</u>
BOND INTEREST:					
Bond Interest *	\$ 3,288,405	\$ 3,358,525	\$ 3,358,522	\$ 573,706	-
Series 1998 Bonds	307,650	290,850	274,050	-	-
Series 1999 Bonds	329,713	312,713	-	-	-
Series 2000 Bonds	1,806,651	1,731,401	1,652,402	-	-
Series 2001 Bonds	2,154,250	2,059,500	1,960,750	-	-
Series 2002 Bonds	853,912	832,162	807,788	780,663	750,663
Series 2003A Bonds	1,218,875	1,187,250	1,152,750	1,110,750	-
Series 2003B Bonds - Forest	421,456	410,831	399,582	386,082	370,644
Series 2006B Bonds	369,054	553,581	536,182	517,982	499,182
Series 2008A Bonds	-	-	490,297	452,582	436,982
Refunding 2007 Bonds (1999)	-	-	285,869	244,000	225,800
Refunding 2002 Bonds (2000)	-	-	-	1,335,419	1,264,420
Refunding 2005A Bonds (2001)	-	-	-	1,449,400	1,379,350
Series 2008B Bonds	-	-	-	535,040	404,536
Refunding 2008C Bonds (1998)	-	-	-	261,211	218,376
Refunding 2010 A (2003A)	-	-	-	-	-
TOTAL BOND INTEREST	<u>\$ 10,749,966</u>	<u>\$ 10,736,813</u>	<u>\$ 10,918,192</u>	<u>\$ 7,646,835</u>	<u>\$ 5,549,953</u>
OTHER DEBT EXPENSE:					
Other Debt Service Expense	\$ 9,000	\$ 211,214	\$ 58,036	\$ 15,000	\$ 15,000
Bond Discount	-	-	-	-	-
TOTAL OTHER DEBT EXPENSE	<u>\$ 9,000</u>	<u>\$ 211,214</u>	<u>\$ 58,036</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
STATE LOAN:					
State Loan Principal	\$ 4,690	\$ 4,690	\$ -	\$ -	\$ -
State Loan Interest	516	258	-	-	-
TOTAL STATE LOAN	<u>\$ 5,206</u>	<u>\$ 4,948</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL FIXED COSTS	<u>\$ 17,264,172</u>	<u>\$ 18,117,975</u>	<u>\$ 18,431,228</u>	<u>\$ 16,256,835</u>	<u>\$ 13,304,953</u>
OTHER FINANCING USES:					
Bond Proceeds	\$ -	\$ -	\$ (6,696,493)	\$ -	\$ -
Bond Premium	-	-	\$ (51,945)	-	-
Bond Refunding Payments	\$ -	\$ 6,582,971	\$ 72,000,000	\$ -	\$ -
TOTAL OTHER FINANCING USES	<u>\$ -</u>	<u>\$ 6,582,971</u>	<u>\$ 72,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 17,264,172</u>	<u>\$ 24,700,946</u>	<u>\$ 90,431,228</u>	<u>\$ 16,256,835</u>	<u>\$ 13,304,953</u>

* 2010-11 Does not include interest paid by escrow

Adopted: _____

Revised: _____

212 SCHOOL BOARD MEMBER DEVELOPMENT

I. PURPOSE

In recognition of the need for **ongoing inservice** training and development for its members, the purpose of this policy is to encourage the members of the school board to participate in professional development activities designed for them so that they may perform their responsibilities.

II. GENERAL STATEMENT OF POLICY

- A. New school board members will be provided the opportunity and encouragement to attend the orientation and training sessions sponsored by the Minnesota School Boards Association.
- B. All school board members are encouraged to participate in school board and related workshops and activities sponsored by local, state and national school boards associations, as well as in the activities of other educational groups.
- C. School board members are expected to report back to the school board with materials of interest gathered at the various meetings and workshops.
- D. The school ~~board~~ **district board budget** will reimburse the necessary expenses of all school board members who attend meetings and conventions pertaining to school activities and the objectives of the school board, within the approved policy and budget allocations of the school district relating to the reimbursement of expenses involving the attendance at workshops and conventions.

Legal References: Minn. Stat. § 123B.09, Subd. 2 (School Board Member Training)

Cross References: MSBA/MASA Model Policy 214 (Out-of-State Travel by School Board

Members)

MSBA/MASA Model Policy 412 (Expense Reimbursement)

214 ~~OUT-OF-STATE TRAVEL BY SCHOOL BOARD MEMBERS~~

I. PURPOSE

The purpose of this policy is to ~~control out-of-state govern~~ travel by school board members as required by law.

II. GENERAL STATEMENT OF POLICY

School board members have an obligation to become informed on the proper duties and functions of a school board ~~member(s)~~. *School board members are expected* to become familiar with issues that may affect the school district, to acquire an ~~basic~~ understanding of school ~~finance and budgeting~~ district operations and ~~to acquire sufficient knowledge to comply with~~ federal, state and local laws, rules, regulations and school district policies that relate to their functions as school board members. ~~Occasionally, it may be~~ *It is* appropriate for school board members to travel ~~out-of-state~~ to fulfill their obligations.

III. APPROPRIATE TRAVEL

Travel ~~outside the state~~ is appropriate ~~for when the school board finds it proper for~~ school board members to acquire knowledge and information necessary ~~to allow them~~ to carry out their responsibilities as school board members. Travel to *metropolitan area conferences/meetings*, regional or national meetings of *the Minnesota School Boards Association and the National School Boards Association* ~~is are~~ presumed to fulfill this purpose. *Travel to other out-of-state meetings for which the member intends to seek reimbursement from the school district should be preapproved by the school board.* (Note: ~~strikethrough of 2007 version was removed; and (out of state now has a strikethrough).~~)

IV. REIMBURSABLE EXPENSES

Expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district-related expenses.

V. REIMBURSEMENT

A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.

- B. **Automobile** Travel *by personal vehicle* shall be reimbursed at the mileage rate set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.
- C. Amounts to be reimbursed shall be within the school board's approved budget allocations. ~~, including attendance at workshops and conventions.~~

~~VI. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES~~

~~The superintendent shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.~~

~~VII. ANNUAL REVIEW~~

VI. ANNUAL REVIEW

This policy ~~must be annually~~ *will be periodically* reviewed by the school board.

Legal References: Minn. Stat. § 123B.09, Subd. 2 (School Board Member Training)
 Minn. Stat. § 471.661 (Out-of-State Travel)
 Minn. Stat. § 471.665 (Mileage Allowances)
 Minn. Op. Atty. Gen. No. 1035 (August 23, 1999) (Retreat Expenses)
 Minn. Op. Atty. Gen. No. 161b-12 (August 4, 1997) (Transportation Expenses)

Cross References: MSBA/MASA Model Policy 212 (School Board Member Development)
 MSBA/MASA Model Policy 412 (Expense Reimbursement)