

**2009-2010  
BUDGET  
FOR  
ROBBINSDALE AREA SCHOOLS**

**JUNE 15, 2009**



**INDEPENDENT SCHOOL DISTRICT #281  
ROBBINSDALE AREA SCHOOLS  
2009 - 2010  
BUDGET SUMMARY**

	Estimated Fund Balance 7/01/2009	2009-2010 Revenue	2009-2010 Expenditures	Other Sources/(Uses)	Projected Fund Balance 6/30/2010
<b>GENERAL FUND</b>					
Unreserved	\$ 640,214	\$ 127,134,319	\$ 124,458,748	\$ (47,614)	\$ 3,268,171
Compensatory	-	6,878,327	6,878,327	-	-
Retiree Insurance	672,663	-	-	-	672,663
Staff Development	86,994	1,485,717	1,485,717	-	86,994
Subtotal - General and Transportation	<u>\$ 1,399,871</u>	<u>\$ 135,498,363</u>	<u>\$ 132,822,792</u>	<u>\$ (47,614)</u>	<u>\$ 4,027,828</u>
Operating Capital	\$ 304,621	\$ 3,119,039	\$ 3,361,371	\$ -	\$ 62,289
Lease Levy Revenue	-	1,246,825	1,246,825	-	-
Designated - Future Building Projects	1,321,550	-	1,321,550	-	-
Designated - Lincoln Proceeds	3,088,985	-	-	-	3,088,985
Health/Safety	631,164	562,445	757,902	-	435,707
Subtotal - Capital Expenditures	<u>\$ 5,346,320</u>	<u>\$ 4,928,309</u>	<u>\$ 6,687,648</u>	<u>\$ -</u>	<u>\$ 3,586,981</u>
<b>GENERAL FUND TOTAL</b>	<b><u>\$ 6,746,191</u></b>	<b><u>\$ 140,426,672</u></b>	<b><u>\$ 139,510,440</u></b>	<b><u>\$ (47,614)</u></b>	<b><u>\$ 7,614,809</u></b>
<b>CHILD NUTRITION FUND</b>					
Unreserved	\$ 997,414	\$ 5,998,229	\$ 6,401,017	\$ -	\$ 594,626
Reserved-Retiree Insurance	5,174	-	-	-	5,174
<b>CHILD NUTRITION FUND TOTAL</b>	<b><u>\$ 1,002,588</u></b>	<b><u>\$ 5,998,229</u></b>	<b><u>\$ 6,401,017</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 599,800</u></b>
<b>COMMUNITY SERVICE FUND</b>					
Unreserved	\$ -	\$ 147,763	\$ 195,377	\$ 47,614	\$ -
Reserved - Retiree Insurance	6,370	-	-	-	6,370
Reserved for Adult Basic Education	146,057	1,171,659	1,225,056	-	92,660
Reserved - School Readiness	33,997	194,567	197,567	-	30,997
Reserved for Community Education	847,021	4,797,156	4,932,067	-	712,110
Reserved for Early Childhood & Family Education	127,109	1,073,448	1,082,541	-	118,016
<b>COMMUNITY SERVICE FUND TOTAL</b>	<b><u>\$ 1,160,554</u></b>	<b><u>\$ 7,384,593</u></b>	<b><u>\$ 7,632,608</u></b>	<b><u>\$ 47,614</u></b>	<b><u>\$ 960,153</u></b>
<b>BUILDING CONSTRUCTION FUND</b>	<b><u>\$ 1,558,846</u></b>	<b><u>\$ 6,695,000</u></b>	<b><u>\$ 5,849,178</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,404,668</u></b>
<b>DEBT SERVICE FUND</b>					
Debt Service	\$ 3,344,850	\$ 15,975,562	\$ 15,683,129	\$ -	\$ 3,637,283
Refunding Held at Escrow Agent	13,934,823	573,706	573,706	-	13,934,823
<b>DEBT SERVICE FUND TOTAL</b>	<b><u>\$ 17,279,673</u></b>	<b><u>\$ 16,549,268</u></b>	<b><u>\$ 16,256,835</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 17,572,106</u></b>
<b>ALL FUNDS TOTAL</b>	<b><u>\$ 27,747,852</u></b>	<b><u>\$ 177,053,762</u></b>	<b><u>\$ 175,650,078</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 29,151,536</u></b>

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

Projected revenue for the 2009 – 2010 school year will increase about \$8 million due in large part to the passage of an operating referendum. The district continued budget reductions for fiscal year 2009 in the amount of \$5.8 million on top of reductions of \$4.5 million made for fiscal year 2008. The district was expecting to further reduce the budget by up to \$6 million for fiscal year 2010, however, the passage of the referendum has allowed the district to restore some of the previous budget reductions and not cut as much in fiscal year 2010. Expenditures are expected to increase \$4.5 million due to the budget restorations, salary step increases and benefit increases. Total revenues are expected to be about \$2.4 million more than expenditures so fund balance will increase from \$1.4 million to about \$3.8 million.

**Highlights...**

- Board approved student / teacher ratios range from 24 to 29 for the elementary schools, 22.22 for the middle schools and 25.72 for the high schools. These ratios do not include compensatory funds. These are the staffing ratios and staffing resources are assigned to schools based on these ratios, specific grade levels or subjects at specific schools will usually be somewhat smaller or larger based 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 to Intermediate District #287 for special education, vocational and alternative services the district receives from them.

**Revenue...**

- The General Education Formula allowance is \$5,124 which is no increase from the previous year. Marginal cost pupil units are projected at 14,498, a 375 pupil unit decrease.
- Basic Skills / Compensatory Revenue will increase due to additional students eligible for the free and reduced lunch program. The actual percent of students that qualify for free and reduced lunch programs increased to 40.2% from 37%.
- State special education revenue represents over 11% 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 equal expenditures.

**Expenditures...**

- Salaries reflect step and lane changes and a zero percent contract increase.
- The VEBA Benefit program is reflected in expenditures at \$604,573.
- The supply account (object code 430) shows a substantial decrease. This is due to the projected 2010 budget not having any carryover added to it. The revised 2009 budget does include the carryover from fiscal year 2008.
- The district did set up a trust and did bond for certain post employment benefits.

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

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10
REVENUES:					
Property Taxes	\$ 14,453,576	\$ 16,408,417	\$ 15,762,743	\$ 15,812,288	\$ 25,336,985
Other Local Revenue	7,134,555	5,525,086	6,904,760	5,801,710	4,578,307
State Revenue	97,442,605	99,547,718	103,468,461	96,842,058	96,164,549
Federal Revenue	<u>5,647,354</u>	<u>6,005,037</u>	<u>5,489,890</u>	<u>6,608,835</u>	<u>9,418,522</u>
 TOTAL REVENUE	 <u>\$ 124,678,090</u>	 <u>\$ 127,486,258</u>	 <u>\$ 131,625,854</u>	 <u>\$ 125,064,891</u>	 <u>\$ 135,498,363</u>
EXPENDITURES:					
Salaries and Wages	\$ 75,671,891	\$ 79,775,528	\$ 79,878,438	\$ 77,863,472	\$ 80,905,989
Employee Benefits	21,749,148	23,055,542	23,521,521	22,250,001	22,688,618
Purchased Services	23,666,716	24,257,639	24,228,641	20,257,792	20,692,284
Supplies	4,383,585	5,027,369	4,529,589	4,898,602	4,709,854
Equipment and Capital Chargeback	2,253,582	722,591	321,331	450,267	622,940
Short Term Borrowing	-	-	-	-	-
Other Expenses	<u>620,635</u>	<u>423,069</u>	<u>421,423</u>	<u>705,468</u>	<u>3,250,721</u>
 TOTAL EXPENDITURES	 <u>\$ 128,345,557</u>	 <u>\$ 133,261,738</u>	 <u>\$ 132,900,943</u>	 <u>\$ 126,425,602</u>	 <u>\$ 132,870,406</u>
 OPERATING BALANCE	 <u>\$ (3,667,467)</u>	 <u>\$ (5,775,480)</u>	 <u>\$ (1,275,089)</u>	 <u>\$ (1,360,711)</u>	 <u>\$ 2,627,957</u>
 BEGINNING FUND BALANCE	 <u>\$ 13,478,618</u>	 <u>\$ 9,811,151</u>	 <u>\$ 4,035,671</u>	 <u>\$ 2,760,582</u>	 <u>\$ 1,399,871</u>
 ENDING FUND BALANCE	 <u>\$ 9,811,151</u>	 <u>\$ 4,035,671</u>	 <u>\$ 2,760,582</u>	 <u>\$ 1,399,871</u>	 <u>\$ 4,027,828</u>

NOTE: The above revenue and expenditures include transfers between funds and other financing sources.

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

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10
REVENUE FROM LOCAL SOURCES:					
Property Taxes	\$ 14,453,576	\$ 16,408,417	\$ 15,762,743	\$ 15,812,288	\$ 25,336,985
Other Local Revenue	<u>7,134,555</u>	<u>5,525,086</u>	<u>6,106,787</u>	<u>5,801,710</u>	<u>4,578,307</u>
TOTAL LOCAL REVENUE	<u>\$ 21,588,131</u>	<u>\$ 21,933,503</u>	<u>\$ 21,869,530</u>	<u>\$ 21,613,998</u>	<u>\$ 29,915,292</u>
REVENUE FROM STATE:					
State Aids	\$ 97,442,605	\$ 99,547,718	\$ 103,468,461	\$ 96,842,058	\$ 96,164,549
TOTAL STATE REVENUE	<u>\$ 97,442,605</u>	<u>\$ 99,547,718</u>	<u>\$ 103,468,461</u>	<u>\$ 96,842,058</u>	<u>\$ 96,164,549</u>
REVENUE FROM FEDERAL GOVT:					
Federal Aids	\$ 5,647,354	\$ 6,005,037	\$ 5,489,890	\$ 6,608,835	\$ 9,418,522
TOTAL FEDERAL REVENUE	<u>\$ 5,647,354</u>	<u>\$ 6,005,037</u>	<u>\$ 5,489,890</u>	<u>\$ 6,608,835</u>	<u>\$ 9,418,522</u>
TOTAL REVENUE	<u>\$ 124,678,090</u>	<u>\$ 127,486,258</u>	<u>\$ 130,827,881</u>	<u>\$ 125,064,891</u>	<u>\$ 135,498,363</u>
OTHER FINANCING SOURCES (USES):					
Sale of Bonds	\$ -	\$ -	\$ -	\$ 20,065,000	\$ -
Transfer to Other Funds	-	-	-	(20,065,000)	-
Transfers from Other Funds	<u>-</u>	<u>-</u>	<u>797,973</u>	<u>-</u>	<u>-</u>
TOTAL OTHER SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 797,973</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUE AND OTHER SOURCES (USES)	<u>\$ 124,678,090</u>	<u>\$ 127,486,258</u>	<u>\$ 131,625,854</u>	<u>\$ 125,064,891</u>	<u>\$ 135,498,363</u>

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

Object	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10	Dollar Increase (Decrease)	Percent Increase -Decrease
<b>SALARIES AND WAGES:</b>								
110	Administrators	\$ 3,470,447	\$ 3,508,180	\$ 3,408,747	\$ 3,426,512	\$ 3,100,170	\$ (326,342)	-9.52%
112	Licensed	40,428,294	42,602,969	43,340,952	42,434,968	45,218,040	2,783,072	6.56%
114	Support Salaries	5,890,897	6,953,976	7,043,660	6,971,507	7,634,077	662,570	9.50%
120	Educational Assistants	3,694,897	4,023,543	4,033,477	3,857,179	4,031,634	174,455	4.52%
121	Educational Assistants' Subs	219,603	166,074	177,615	193,490	190,000	(3,490)	-1.80%
123	Salary - TA's	26,532	22,016	21,516	30,000	30,000	-	0.00%
125	Ed Assist - Not in Class	1,874,716	2,019,890	1,779,567	1,855,213	1,839,454	(15,759)	-0.85%
130	Supervisors'	2,119,502	2,220,781	2,349,827	2,476,820	2,347,712	(129,108)	-5.21%
138	Classified	4,012,684	4,248,131	4,245,436	4,213,212	4,016,281	(196,931)	-4.67%
139	Classified Salaries	1,366,372	1,460,905	1,241,401	1,309,142	1,261,828	(47,314)	-3.61%
140	Custodial and Mechanics	4,572,078	4,454,668	4,463,762	4,646,167	4,494,461	(151,706)	-3.27%
141	Custodial Overtime	63,621	132,078	186,872	35,518	35,360	(158)	-0.44%
142	Driver	1,275,182	1,080,329	1,006,868	901,879	921,029	19,150	2.12%
143	Driver Overtime	144,906	143,616	135,157	145,000	145,000	-	0.00%
145	Substitutes Licensed	5,690	7,187	5,048	10,020	11,000	980	9.78%
146	Driver Part Time Regular	1,515,377	1,729,598	1,748,674	1,304,029	1,394,412	90,383	6.93%
148	Tutors	122,923	126,820	127,779	140,653	140,000	(653)	-0.46%
150	Non-Licensed Part Time	1,133,326	1,152,646	1,033,740	862,626	897,525	34,899	4.05%
152	Substitute Teachers	1,266,352	1,300,152	1,271,306	1,224,455	1,225,849	1,394	0.11%
154	Overtime	59,368	43,248	34,458	35,000	35,000	-	0.00%
162	Licensed Extra Duty	2,353,625	2,303,325	2,229,267	1,735,082	1,835,157	100,075	5.77%
170	Salary - Reimbursable	1,220	2,182	1,580	-	-	-	-
172	Building Checks	-	-	450	-	33,000	33,000	-
173	Alarm Calls	-	-	1,125	-	14,000	14,000	-
199	Early Retirement Incentive Pay	54,279	73,214	(9,846)	55,000	55,000	-	0.00%
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 75,671,891</b>	<b>\$ 79,775,528</b>	<b>\$ 79,878,438</b>	<b>\$ 77,863,472</b>	<b>\$ 80,905,989</b>	<b>\$ 3,042,517</b>	<b>3.91%</b>
<b>EMPLOYEE BENEFITS:</b>								
201	FICA	\$ 5,691,515	\$ 5,939,604	\$ 5,942,605	\$ 6,063,488	\$ 6,196,500	\$ 133,012	2.19%
202	PERA	1,212,402	1,288,124	1,323,797	1,258,309	1,294,977	36,668	2.91%
204	TRA	2,658,558	2,845,209	3,155,252	3,048,481	3,311,598	263,117	8.63%
209	Severance Benefit	676,414	694,153	624,847	652,286	785,900	133,614	20.48%
220	Cafeteria Pay Plan	5,182,287	5,747,774	5,968,948	5,795,424	5,691,930	(103,494)	-1.79%
221	Insurance - Medical	4,209,333	4,060,883	3,778,331	2,919,276	2,867,283	(51,993)	-1.78%
223	Insurance - Dental	418,517	442,948	421,208	383,812	388,490	4,678	1.22%
225	Insurance - Long Term Disability	33,129	37,417	39,073	33,880	42,063	8,183	24.15%
227	Insurance - Life	27,647	24,664	21,613	19,739	23,423	3,684	18.66%
229	Tax Sheltered Annuity	369,216	415,250	447,387	396,565	385,381	(11,184)	-2.82%
251	VEBA Benefit	473,720	599,397	646,680	594,341	604,573	10,232	1.72%
270	Insurance - Workers Compensation	689,088	869,020	1,032,971	800,000	806,000	6,000	0.75%
280	Reemployment Expense	88,122	74,633	107,334	264,000	265,000	1,000	0.38%
299	Expense Allowance	19,200	16,466	11,475	20,400	25,500	5,100	25.00%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 21,749,148</b>	<b>\$ 23,055,542</b>	<b>\$ 23,521,521</b>	<b>\$ 22,250,001</b>	<b>\$ 22,688,618</b>	<b>\$ 438,617</b>	<b>1.97%</b>
<b>PURCHASED SERVICES:</b>								
304	Legal Fees	\$ 424,324	\$ 504,157	\$ 346,758	\$ 265,000	\$ 270,300	\$ 5,300	2.00%
305	Consultant Fees	163,130	232,524	226,360	140,810	574,896	434,086	308.28%
306	Contracted Printing	147,844	92,992	120,985	147,950	151,050	3,100	2.10%
308	Other Professional Fees	607,398	915,689	860,103	617,250	607,460	(9,790)	-1.59%
309	Audit Fees	32,500	35,750	37,780	46,500	32,500	(14,000)	-30.11%
310	Contracted Snow Removal	239,479	243,058	137,522	295,000	300,900	5,900	2.00%
311	Laundry and Dry Cleaning	12,751	14,657	16,296	14,470	15,170	700	4.84%
312	Contracted Personnel Services	921,224	786,285	930,036	877,027	894,568	17,541	2.00%
314	Document Disposal	-	-	9,476	6,450	8,887	2,437	37.78%
316	ETA Service Fees	4,000	4,275	13,373	15,000	15,000	-	0.00%
320	Communications	193,473	118,897	128,972	139,500	142,290	2,790	2.00%
322	Technology/Media Chargeback	(671)	(830)	(641)	505	30	(475)	-94.06%
327	Printing Chargeback	(31,777)	(27,248)	(33,580)	(32,898)	(35,900)	(3,002)	9.13%
329	Postage and Freight	178,256	158,094	157,294	209,152	187,410	(21,742)	-10.40%
330	Other Utilities	62,249	55,556	64,412	107,965	106,500	(1,465)	-1.36%
331	Electricity	1,413,555	1,410,194	1,459,232	1,685,785	1,770,074	84,289	5.00%
332	Water and Sewer	284,312	239,170	286,145	296,100	310,905	14,805	5.00%
333	Heat/Fuel	1,224,014	1,303,565	1,348,403	1,681,800	1,849,980	168,180	10.00%
340	Insurance - Property	344,983	343,585	310,596	314,550	275,466	(39,084)	-12.43%
341	Insurance - Liability	159,083	179,830	164,498	154,002	157,301	3,299	2.14%
342	Insurance - Vehicles	169,766	154,196	148,277	118,007	142,903	24,896	21.10%

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

Object	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10	Dollar Increase (Decrease)	Percent Increase -Decrease
350	Contracted Repairs	2,271,974	2,149,887	1,937,978	2,026,880	2,067,418	40,538	2.00%
351	Exterminating Service	10,855	10,648	11,000	11,000	11,000	-	0.00%
360	Contracted Transportation	3,321,837	3,305,448	4,097,882	3,620,150	3,108,935	(511,215)	-14.12%
361	Cab Fare	399,448	513,037	549,478	550,800	561,816	11,016	2.00%
365	Transportation Chargeback	(39,678)	(67,028)	(45,804)	(72,701)	(73,000)	(299)	0.41%
366	Local Mileage	90,448	108,886	115,967	114,167	105,360	(8,807)	-7.71%
367	Conference Travel	335,432	313,090	345,246	267,735	278,204	10,469	3.91%
368	Out of State Travel	-	-	1,076	-	-	-	-
370	Facility Rental	15,385	20,779	22,433	24,500	104,700	80,200	327.35%
371	Lease & Maintenance Equipment	18,534	24,277	3,088	3,000	3,000	-	0.00%
373	Rental - Other	54,660	58,110	84,819	114,242	102,134	(12,108)	-10.60%
390	Tuition - Other Districts	10,267,732	10,488,800	9,531,398	5,791,494	5,907,128	115,634	2.00%
391	Transfers to Minnesota Districts	28,829	42,399	44,498	70,000	70,000	-	0.00%
393	Special Education Contracted Services	151,466	220,409	188,846	157,700	183,000	25,300	16.04%
394	Field Trips-Payments to Other District	189,901	284,501	608,439	478,200	484,900	6,700	1.40%
398	Interdepartmental Chargeback	-	20,000	-	700	-	(700)	-100.00%
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 23,666,716</b>	<b>\$ 24,257,639</b>	<b>\$ 24,228,641</b>	<b>\$ 20,257,792</b>	<b>\$ 20,692,284</b>	<b>\$ 434,492</b>	<b>2.14%</b>
<b>SUPPLIES:</b>								
401	Non-Instructional Supplies	\$ 706,635	\$ 690,208	\$ 613,874	\$ 572,937	\$ 511,205	\$ (61,732)	-10.77%
402	Repair Parts and Maint Supplies	882,291	819,625	687,761	828,000	844,560	16,560	2.00%
403	Oil and Grease	43,217	27,631	104,433	25,600	26,112	512	2.00%
404	Technology Supplies	47,401	41,822	46,545	70,399	64,636	(5,763)	-8.19%
405	Supplies - Resale	52,167	71,991	82,820	73,000	73,000	-	0.00%
406	Cleaning and Sanitary Supplies	281,928	295,158	276,561	254,650	264,100	9,450	3.71%
408	Supplies - Uniforms	9,100	11,406	16,439	20,000	20,400	400	2.00%
410	Plant Operating Supplies	165,217	186,232	176,719	164,100	168,350	4,250	2.59%
411	Tires and Tubes	50,321	49,794	39,561	45,000	45,900	900	2.00%
413	Other Supplies and Materials	80,036	159,729	287,170	438,370	266,500	(171,870)	-39.21%
430	Non-Indiv Instructional Supplies	854,816	1,045,582	893,121	1,135,430	813,873	(321,557)	-28.32%
433	Individual Instructional Supplies	153,846	148,827	88,180	131,910	105,950	(25,960)	-19.68%
440	Fuel (Diesel and Gasoline)	613,264	651,078	819,511	719,000	740,570	21,570	3.00%
443	Gasoline Chargeback	(3,063)	(1,954)	(2,205)	1,880	2,700	820	43.62%
460	Textbooks and Related Materials	112,146	473,337	39,537	144,910	543,548	398,638	275.09%
461	Tests and Test Scoring	126,291	134,879	153,775	129,861	115,592	(14,269)	-10.99%
470	Library Books	73,223	73,232	66,542	55,400	36,005	(19,395)	-35.01%
490	Food	512	522	-	-	-	-	-
492	Meeting Expenses	134,237	148,270	139,245	88,155	66,853	(21,302)	-24.16%
	<b>TOTAL SUPPLIES</b>	<b>\$ 4,383,585</b>	<b>\$ 5,027,369</b>	<b>\$ 4,529,589</b>	<b>\$ 4,898,602</b>	<b>\$ 4,709,854</b>	<b>\$ (188,748)</b>	<b>-3.85%</b>
<b>CAPITAL:</b>								
510	Site Acquisition and Improvements	\$ 40,910	\$ 45,402	\$ -	\$ 100	\$ -	\$ (100)	-100.00%
515	Architect	6,470	6,450	-	-	-	-	-
517	Engineering	205,878	36,407	-	-	-	-	-
521	Remodeling and Improvements	187,902	190,017	47,267	134,000	226,680	92,680	69.16%
528	Uniforms	19,740	3,997	-	-	-	-	-
530	Equipment	143,584	128,189	117,772	199,517	190,160	(9,357)	-4.69%
536	Bus Equipment Updates	51,395	61,757	-	-	-	-	-
540	Technology Equipment	243,571	236,545	68,099	46,975	56,100	9,125	19.43%
548	Vehicles - Eligible	1,156,423	-	-	-	-	-	-
571	Security Systems	708	13,827	88,193	69,675	150,000	80,325	115.29%
580	Lease Principal	185,552	-	-	-	-	-	-
581	Lease Interest	11,449	-	-	-	-	-	-
	<b>TOTAL CAPITAL</b>	<b>\$ 2,253,582</b>	<b>\$ 722,591</b>	<b>\$ 321,331</b>	<b>\$ 450,267</b>	<b>\$ 622,940</b>	<b>172,673</b>	<b>38.35%</b>

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

Object	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10	Dollar Increase (Decrease)	Percent Increase -Decrease
FIXED COSTS:								
740	Tax Anticipation Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
799	Tax Anticipation Expense	-	-	-	-	-	-	
	TOTAL FIXED COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OTHER EXPENDITURES:								
810	Judgments	\$ 200	\$ 23,875	\$ 90,473	\$ 30,000	\$ 30,600	\$ 600	2.00%
820	Dues and Memberships	109,822	123,489	134,807	143,310	138,005	(5,305)	-3.70%
864	Tournament Expenses	21,287	31,148	30,138	25,000	25,500	500	2.00%
865	Student Organization Expenses	-	780	24	300	300	-	0.00%
866	Special Events	-	-	57	300	-	(300)	-100.00%
867	Future Grants	-	-	-	-	2,729,185	2,729,185	
895	Federal Indirect Costs	(5,514)	(5,695)	(5,915)	2,795	6,068	3,273	117.10%
899	Miscellaneous	494,840	249,472	171,839	455,833	273,449	(182,384)	-40.01%
	TOTAL OTHER EXPENDITURES	\$ 620,635	\$ 423,069	\$ 421,423	\$ 657,538	\$ 3,203,107	\$ 2,545,569	387.14%
	TOTAL EXPENDITURES	\$ 128,345,557	\$ 133,261,738	\$ 132,900,943	\$ 126,377,672	\$ 132,822,792	\$ 6,445,120	5.10%
OTHER FINANCING USES:								
910	Transfers to Other Funds	\$ 32,382	\$ 40,067	\$ 36,667	\$ 47,930	\$ 47,614	\$ (316)	-0.66%
	TOTAL OTHER FINANCING USES	\$ 32,382	\$ 40,067	\$ 36,667	\$ 47,930	\$ 47,614	\$ (316)	-0.66%
	TOTAL EXPENDITURES AND OTHER USES	\$ 128,377,939	\$ 133,301,805	\$ 132,937,610	\$ 126,425,602	\$ 132,870,406	\$ 6,444,804	5.10%



**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. Total capital expenditures represent just 5% of total general fund expenditures. Capital expenditures made from the operating capital revenue represent 3% of total general fund expenditures. 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 maintenance cost index (MCI).

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

### **Revenue**

- The operating capital revenue formula is projected at \$214.35 per 14,498 pupil units. This will generate total revenue of approximately \$3,119,039 which will come from state aid and local property tax levies. The aid component totals \$834,826.
- The Intermediate District #287 building lease levy is \$772,144.
- The levy for various athletic leases such as ice rental total \$182,805.
- The net health and safety levy is \$562,445.
- The lease purchase levy for the Noble Multi-purpose addition is \$196,811.
- The warehouse lease levy is \$95,065.

### **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 several buildings due to district restructuring brought about with the closing of two schools. These projects will be funded with the proceeds from the previous sale of district buildings.

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

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Revised Budget 2008-09	Proposed Budget 2009-10
<b>SOURCE:</b>					
Property Taxes	\$ 1,903,579	\$ 3,277,601	\$ 3,624,762	\$ 5,727,283	\$ 4,093,483
State Aids	2,464,553	1,314,830	1,776,477	1,755,981	834,826
Other Local Revenue	<u>536,026</u>	<u>250,167</u>	<u>466,337</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE BY SOURCE</b>	<u><b>\$ 4,904,158</b></u>	<u><b>\$ 4,842,598</b></u>	<u><b>\$ 5,867,576</b></u>	<u><b>\$ 7,483,264</b></u>	<u><b>\$ 4,928,309</b></u>
	Actual 2005-06	Actual 2006-07	Actual 2007-08	Revised Budget 2008-09	Proposed Budget 2009-10
<b>PROGRAM:</b>					
Health and Safety	\$ 500,757	\$ 754,178	\$ 478,570	\$ 1,666,759	\$ 562,445
Operating Capital	4,403,401	4,088,420	5,389,006	5,816,505	4,365,864
Referendum Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE BY PROGRAM</b>	<u><b>\$ 4,904,158</b></u>	<u><b>\$ 4,842,598</b></u>	<u><b>\$ 5,867,576</b></u>	<u><b>\$ 7,483,264</b></u>	<u><b>\$ 4,928,309</b></u>
<b>OTHER FINANCING SOURCES:</b>					
Sale of Fixed Assets	\$ 299,954	\$ -	\$ -	\$ 3,200,000	\$ -
Capital Lease Proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u><b>\$ 299,954</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 3,200,000</b></u>	<u><b>\$ -</b></u>
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<u><b>\$ 5,204,112</b></u>	<u><b>\$ 4,842,598</b></u>	<u><b>\$ 5,867,576</b></u>	<u><b>\$ 10,683,264</b></u>	<u><b>\$ 4,928,309</b></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	\$ 2,284,213	\$ 834,826	\$ -	\$ 3,119,039
Building Lease Levy (Int. 287)	772,144	-	-	772,144
Lease Levy (various athletic leases)	182,805	-	-	182,805
Warehouse Lease Levy	95,065	-	-	95,065
Noble Lease Purchase	196,811	-	-	196,811
Lease Levy Adjustment	-	-	-	-
Referendum Capital	-	-	-	-
Property Sale	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL OPERATING CAPITAL	 <u>\$ 3,531,038</u>	 <u>\$ 834,826</u>	 <u>\$ -</u>	 <u>\$ 4,365,864</u>
HEALTH AND SAFETY:				
Health and Safety Levy	\$ 562,445	\$ -	\$ -	\$ 562,445
Levy Adjustments for Health and Safety	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL HEALTH AND SAFETY	 <u>\$ 562,445</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 562,445</u>
  TOTAL REVENUE	  <u>\$ 4,093,483</u>	  <u>\$ 834,826</u>	  <u>\$ -</u>	  <u>\$ 4,928,309</u>

The above does not include other financing sources.

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

Object	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Revised Budget 2008-09	Proposed Budget 2009-10	Dollar Increase (Decrease)	Percent Increase -Decrease
<b>SALARIES AND WAGES:</b>								
120	Education Assistants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
121	Education Assistants - Substitute	-	-	-	-	-	-	
130	Supervisors' Salaries	12,572	18,330	53,192	54,500	55,590	1,090	2.00%
138	Classified Salaries	8,853	8,929	4,504	4,300	4,300	-	0.00%
139	Non-Licensed Instructional Support	-	-	-	-	-	-	
140	Custodial	43,904	45,243	-	-	-	-	
141	Custodial Overtime	1,640	2,179	-	-	-	-	
150	Non-Licensed Part Time	2,494	125	-	-	-	-	
152	Substitute Teachers	-	-	-	-	-	-	
162	Licensed Extra Duty	385	152	93	-	-	-	
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 69,848</b>	<b>\$ 74,958</b>	<b>\$ 57,789</b>	<b>\$ 58,800</b>	<b>\$ 59,890</b>	<b>\$ 1,090</b>	<b>1.85%</b>
<b>EMPLOYEE BENEFITS:</b>								
201	FICA	\$ 5,016	\$ 5,328	\$ 4,676	\$ 4,570	\$ 4,800	\$ 230	5.03%
202	PERA	4,022	4,592	3,655	3,592	3,600	8	0.22%
204	TRA	19	8	25	-	-	-	
220	Cafeteria Pay Plan	1,677	2,592	9,316	4,000	8,000	4,000	100.00%
221	Insurance - Medical	7,431	7,918	1,784	-	1,500	1,500	#DIV/0!
223	Insurance - Dental	898	947	125	125	125	-	0.00%
225	Insurance - Long Term Disability	84	96	19	19	19	-	0.00%
227	Insurance - Life	49	45	14	14	14	-	0.00%
229	Tax Sheltered Annuity	168	168	216	-	150	150	#DIV/0!
251	VEBA Benefit	700	675	500	450	450	-	0.00%
270	Insurance - Workers Comp	616	2,679	381	-	-	-	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 20,680</b>	<b>\$ 25,048</b>	<b>\$ 20,711</b>	<b>\$ 12,770</b>	<b>\$ 18,658</b>	<b>\$ 5,888</b>	<b>46.11%</b>
<b>PURCHASED SERVICES:</b>								
304	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
306	Contracted Printing	-	-	129	-	-	-	
308	Other Professional Fees	219,126	289,248	298,190	300,719	315,904	15,185	5.05%
312	Contracted Personnel Services	-	-	-	-	-	-	
320	Telephone/Communications	-	-	-	-	-	-	
322	Technology/Media Chargeback	-	-	-	-	-	-	
327	Printing Chargeback	1,799	168	3,751	-	-	-	
329	Postage & Parcel Service	80	328	-	-	-	-	
333	Utilities - Heat	-	-	-	-	-	-	
350	Contracted Repairs	20,604	46,334	6,981	-	-	-	
367	Travel - Conferences	175	552	661	-	-	-	
370	Operating Leases & Rent	204,929	227,074	339,235	290,254	277,870	(12,384)	-4.27%
373	Rentals-Other	-	1,260	168	-	-	-	
390	Tuition - Other Districts	38,686	38,870	45,402	50,000	35,000	(15,000)	0.00%
391	Reimbursements to Other Districts	321,927	259,432	558,658	950,928	772,144	(178,784)	-18.80%
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 807,326</b>	<b>\$ 863,266</b>	<b>\$ 1,253,175</b>	<b>\$ 1,591,901</b>	<b>\$ 1,400,918</b>	<b>\$ (190,983)</b>	<b>-12.00%</b>
<b>SUPPLIES:</b>								
401	Supplies - Non Instruction	\$ 84,385	\$ 72,576	\$ 79,653	\$ 143,900	\$ 118,950	\$ (24,950)	-17.34%
460	Textbooks & Workbooks	416,481	-	452,561	600,000	400,000	(200,000)	0.00%
492	Meeting Expense	478	619	458	-	-	-	
	<b>TOTAL SUPPLIES</b>	<b>\$ 501,344</b>	<b>\$ 73,195</b>	<b>\$ 532,672</b>	<b>\$ 743,900</b>	<b>\$ 518,950</b>	<b>\$ (224,950)</b>	<b>-30.24%</b>

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

Object	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Revised Budget 2008-09	Proposed Budget 2009-10	Dollar Increase (Decrease)	Percent Increase -Decrease
<b>CAPITAL:</b>								
501	Special Assessments	\$ 56,968	\$ 52,420	\$ 117,965	\$ 80,000	\$ 90,000	\$ 10,000	12.50%
510	Site Acquisition/Improvements	182,963	1,448,060	195,872	-	-	-	
515	Architect	53,370	64,390	37,976	-	-	-	
517	Engineering	164,554	111,417	113,914	-	-	-	
518	Architect/Engineering Fees	113,459	-	-	-	-	-	
520	Building Improvements	-	-	-	-	-	-	
521	Remodeling and Improvements	991,839	224,596	169,676	576,200	358,540	(217,660)	-37.78%
528	Uniforms	27,788	11,868	11,475	60,569	10,000	(50,569)	-83.49%
529	Equipment H & S	-	-	-	-	-	-	
530	Equipment	997,862	796,555	525,031	523,113	798,477	275,364	52.64%
533	Reference Sets and Library Books	42,418	63,233	57,938	60,500	60,500	-	0.00%
534	Films, Maps and Globes	5,823	2,442	2,623	3,000	3,000	-	0.00%
535	Equipment Through Capital Lease	-	1,369,645	1,103,671	-	-	-	#DIV/0!
540	Technology Equipment	1,062,726	842,196	609,026	1,230,626	1,015,500	(215,126)	-17.48%
548	Pupil Transportation Vehicles	-	-	-	300,000	400,000	100,000	33.33%
550	Vehicle Lease/Purchase	33,543	19,322	-	-	22,000	22,000	#DIV/0!
555	Remodel/Improvement/Chargeback	-	-	-	-	-	-	
560	General Construction	357,041	1,161,340	855,910	1,411,700	1,000,000	(411,700)	-29.16%
561	Asbestos/Microbial Abatement	4,880	17,474	222,995	238,800	207,500	(31,300)	-13.11%
562	Electrical	35,067	64,229	15,179	-	-	-	
563	Mechanical	59,078	47,299	248,815	-	-	-	
564	Surveying	-	-	-	-	-	-	
567	Casework	4,620	-	-	-	-	-	
570	Fire Protection	-	12,266	-	-	-	-	
571	Security Systems	52,872	294,841	71,210	-	280,500	280,500	#DIV/0!
580	Lease Principal	402,985	407,982	650,539	620,331	349,245	(271,086)	-43.70%
581	Lease Interest	58,612	42,095	142,084	119,514	93,970	(25,544)	-21.37%
590	Other Capital Expenditures	-	-	-	-	-	-	
591	Door Installation	1,120	3,654	-	-	-	-	
592	Flooring	49,163	-	-	-	-	-	
593	Low Volt Contractors	-	18,950	2,106	-	-	-	
594	Moving Companies	1,531	-	-	-	-	-	
<b>TOTAL CAPITAL</b>		<b>\$ 4,760,282</b>	<b>\$ 7,076,274</b>	<b>\$ 5,154,005</b>	<b>\$ 5,224,353</b>	<b>\$ 4,689,232</b>	<b>\$ (535,121)</b>	<b>-10.24%</b>
<b>FIXED COSTS:</b>								
790	Other Debt Service Expense	\$ -	\$ 2,400	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FIXED COSTS</b>		<b>\$ -</b>	<b>\$ 2,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>OTHER:</b>								
820	Dues and Memberships	\$ 2,550	\$ 4,826	\$ 3,275	\$ -	\$ -	\$ -	
897	Interest Expense	-	-	-	-	-	-	
899	Miscellaneous	238	584	319	-	-	-	
<b>TOTAL OTHER EXPENDITURES</b>		<b>\$ 2,788</b>	<b>\$ 5,410</b>	<b>\$ 3,594</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 6,162,268</b>	<b>\$ 8,120,551</b>	<b>\$ 7,021,946</b>	<b>\$ 7,631,724</b>	<b>\$ 6,687,648</b>	<b>\$ (944,076)</b>	<b>-12.37%</b>
<b>OTHER FINANCING USES (SOURCES):</b>								
589	Capital Lease (Contra-Expenditure)	\$ -	\$ (1,369,645)	\$ (1,103,671)	\$ -	\$ -	\$ -	#DIV/0!
910	Transfers to Other Funds	-	-	(797,973)	-	-	-	#DIV/0!
<b>TOTAL OTHER USES (SOURCES)</b>		<b>\$ -</b>	<b>\$ (1,369,645)</b>	<b>\$ (1,901,644)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>TOTAL EXPENDITURES AND OTHER USES (SOURCES)</b>		<b>\$ 6,162,268</b>	<b>\$ 6,750,906</b>	<b>\$ 5,120,302</b>	<b>\$ 7,631,724</b>	<b>\$ 6,687,648</b>	<b>\$ (944,076)</b>	<b>-12.37%</b>

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

Program	Actual 2005-06	Actual 2006-07	Actual 2007-08	Revised Budget 2008-09	Proposed Budget 2009-10
Health and Safety	\$ 798,310	\$ 780,149	\$ 883,047	\$ 921,189	\$ 757,902
Operating Capital	<u>5,363,958</u>	<u>7,340,402</u>	<u>6,138,899</u>	<u>6,710,535</u>	<u>5,929,746</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 6,162,268</u>	<u>\$ 8,120,551</u>	<u>\$ 7,021,946</u>	<u>\$ 7,631,724</u>	<u>\$ 6,687,648</u>
<b>OTHER FINANCING USES (SOURCES):</b>					
Capital Lease (Contra-Expenditure)	\$ -	\$ (1,369,645)	\$ (1,103,671)	\$ -	\$ -
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>(797,973)</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER USES (SOURCES)</b>	<u>\$ -</u>	<u>\$ (1,369,645)</u>	<u>\$ (1,901,644)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL EXPENDITURES AND OTHER USES (SOURCES)</b>	<u>\$ 6,162,268</u>	<u>\$ 6,750,906</u>	<u>\$ 5,120,302</u>	<u>\$ 7,631,724</u>	<u>\$ 6,687,648</u>

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

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Revised Budget 2008-09	Proposed Budget 2009-10
CAPITAL EXPENDITURES:					
Salaries and Wages	\$ 69,848	\$ 74,958	\$ 57,789	\$ 58,800	\$ 59,890
Employee Benefits	20,680	25,048	20,711	12,770	18,658
Purchased Services	807,326	863,266	1,253,175	1,591,901	1,400,918
Supplies	501,344	73,195	532,672	743,900	518,950
Capital	4,760,282	7,076,274	5,154,005	5,224,353	4,689,232
Fixed Costs	-	2,400	-	-	-
Other Expenditures	2,788	5,410	3,594	-	-
	<u>2,788</u>	<u>5,410</u>	<u>3,594</u>	<u>-</u>	<u>-</u>
 TOTAL CAPITAL EXPENDITURES	 <u>\$ 6,162,268</u>	 <u>\$ 8,120,551</u>	 <u>\$ 7,021,946</u>	 <u>\$ 7,631,724</u>	 <u>\$ 6,687,648</u>
OTHER FINANCING USES (SOURCES):					
Capital Lease (Contra-Expenditure)	\$ -	\$ (1,369,645)	\$ (1,103,671)	\$ -	\$ -
Transfers to Other Funds	-	-	(797,973)	-	-
	<u>-</u>	<u>-</u>	<u>(797,973)</u>	<u>-</u>	<u>-</u>
 TOTAL OTHER USES (SOURCES)	 <u>\$ -</u>	 <u>\$ (1,369,645)</u>	 <u>\$ (1,901,644)</u>	 <u>\$ -</u>	 <u>\$ -</u>
 TOTAL EXPENDITURES AND OTHER USES (SOURCES)	 <u>\$ 6,162,268</u>	 <u>\$ 6,750,906</u>	 <u>\$ 5,120,302</u>	 <u>\$ 7,631,724</u>	 <u>\$ 6,687,648</u>

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

**Operating Capital**

Technology

Communications Network and Systems	\$ 40,000	
District Network Systems & Hardware	234,000	
Media Centers (collection, reference, equipment)	69,000	
Data Projector Installation	55,000	
Technology Systems Improvements	107,000	
Elementary 30 Station Laptop Carts	324,000	
GTT Lab	30,000	
School Technologies	200,000	
Graphic Arts Lab	20,000	
Total Technology		\$ 1,079,000

Equipment

Allocation to Buildings	\$ 269,700	
Operation, Maintenance and Support Services	40,977	
Buses - Lease Purchase Principal and Interest Payment	246,404	
Bus Purchases	300,000	
Type III Vehicle Purchases	100,000	
Buildings and Grounds Maintenance Van	22,000	
Buildings and Grounds Custodial Equipment	67,300	
Security System Equipment	231,000	
Security Booster Antennae Coverage	155,000	
Grounds Equipment	49,500	
Special Education	10,000	
Arts	20,000	
West Metro Education Program Capital Share	35,000	
Communications	15,000	
Equipment Contingency	20,500	
Total Equipment		1,582,381

Facilities

Buildings and Grounds School Requests	\$ 210,000	
Special Assessment by Cities	90,000	
Total Facilities		300,000

Teaching and Learning

Teaching/Learning - Curriculum		400,000
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Total Operating Capital		\$ 3,361,381
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**INDEPENDENT SCHOOL DISTRICT #281  
ROBBINSDALE AREA SCHOOLS  
GENERAL FUND  
CAPITAL EXPENDITURE ACCOUNTS  
EXPENDITURE PLAN**

**Lease Levy Program**

Ice Rental	\$ 118,150	
Misc Facility Rental - Golf - Skiing - Diving	50,900	
Warehouse Space	95,065	
Noble Lease Purchase Principal and Interest Payment	196,811	
Hennepin Technical Lease	13,755	
District #287 Lease	<u>772,144</u>	
 Total Lease Levy Program		 1,246,825

**Designated Future Projects**

Transition Remodeling	1,321,540
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**Health and Safety Program**

Physical Hazard Control (Finance Code 347)	\$ 118,950	
Hazardous Substance (Finance Code 349)	37,000	
Environmental, Health, and Safety Management (Finance Code 352)	294,214	
Asbestos Abatement (Finance Code 358)	207,500	
Fire and Life Safety (Finance Code 363)	100,238	
Violence Prevention (Finance Code 365)	-	
Indoor Air Quality (Finance Code 366)	<u>-</u>	
 Total Health and Safety Program		 <u>757,902</u>

<b>Total Capital Expenditure Fund</b>	<b><u><u>\$ 6,687,648</u></u></b>
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**INDEPENDENT SCHOOL DISTRICT #281  
ROBBINSDALE AREA SCHOOLS  
CHILD NUTRITION FUND  
ASSUMPTIONS AND CHANGES TO PROGRAMS**

**Revenue**

- Federal aid for breakfast is \$.25 x full paid, \$1.10 x reduced-price for regular and \$1.38 for severe need, \$1.40 x free for regular and \$1.68 for severe need. Lunch federal aid is \$.24 x full paid, \$.17 x reduced-price and \$.57 x free.
- State aid for lunch is \$.12. State aid for breakfast is \$.55 for paid and \$.30 for reduced-price.
- During 2008-2009, all reduced-price breakfasts as well as free breakfast were at no charge to eligible students. We anticipate in 2009-2010 reduced-price breakfast meals will remain free.
- Lunch prices will remain the same as 2008-2009, \$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.
- 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. We will begin to upgrade POS at middle schools.
- 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 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.
- Kitchens are inspected twice a year by local health departments. There is a fee of \$230 to \$700 per site depending on the size of operation. The local health departments require the proof of inspection and the site manager's ServSafe certificate to obtain the local license.
- In order to obtain a state operating license, the Minnesota Department of Health requires proof of local inspection, local license and the site manager's Certified Food Manager's Certificate every three (3) years. Renewal was in February of 2008.
- 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. Whole grains will continue to be incorporated into menu choices. 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.
- Replacement of serving lines at Robbinsdale Middle School to assist in serving an increased number of students efficiently and support safe food handling practices.
- Replacement of dish machine at Neill Elementary to maintain safe food handling practices.
- Plans to install a dish machine at Cooper High school to assist with efficiencies in production, ergonomics and food safety.
- PAMS (Parent Account Management System) will continue. This provides parents with another way to check lunch balances and make payments using a charge card. PAMS has both on-line (computer) access as well as telephone.

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

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10
REVENUES:					
School Meal Sales	\$ 2,987,474	\$ 3,010,591	\$ 2,988,684	\$ 3,187,884	\$ 2,873,485
Other Local Revenue	105,806	81,005	114,920	95,000	46,000
State Revenue	224,461	233,448	249,789	247,232	241,860
Federal Revenue	<u>2,415,417</u>	<u>2,678,401</u>	<u>2,780,791</u>	<u>2,730,980</u>	<u>2,836,884</u>
 TOTAL REVENUES	 \$ 5,733,158	 \$ 6,003,445	 \$ 6,134,184	 \$ 6,261,096	 \$ 5,998,229
EXPENDITURES:					
Pupil Support Services	<u>5,846,821</u>	<u>5,753,656</u>	<u>6,247,128</u>	<u>6,222,553</u>	<u>6,401,017</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (113,663)	\$ 249,789	\$ (112,944)	\$ 38,543	\$ (402,788)
BEGINNING FUND BALANCE	<u>940,863</u>	<u>827,200</u>	<u>1,076,989</u>	<u>964,045</u>	<u>1,002,588</u>
ENDING FUND BALANCE	<u>\$ 827,200</u>	<u>\$ 1,076,989</u>	<u>\$ 964,045</u>	<u>\$ 1,002,588</u>	<u>\$ 599,800</u>

**INDEPENDENT SCHOOL DISTRICT #281  
ROBBINSDALE AREA SCHOOLS  
CHILD NUTRITION FUND  
REVENUE BY SOURCE**

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10
REVENUE FROM LOCAL SOURCES:					
School Meal Sales	\$ 2,987,474	\$ 3,010,591	\$ 2,988,684	\$ 3,187,884	\$ 2,873,485
Other Local Revenue	<u>105,806</u>	<u>81,005</u>	<u>114,920</u>	<u>95,000</u>	<u>46,000</u>
TOTAL LOCAL REVENUE	<u>\$ 3,093,280</u>	<u>\$ 3,091,596</u>	<u>\$ 3,103,604</u>	<u>\$ 3,282,884</u>	<u>\$ 2,919,485</u>
REVENUE FROM STATE:					
State Aid	<u>\$ 224,461</u>	<u>\$ 233,448</u>	<u>\$ 249,789</u>	<u>\$ 247,232</u>	<u>\$ 241,860</u>
TOTAL STATE REVENUE	<u>\$ 224,461</u>	<u>\$ 233,448</u>	<u>\$ 249,789</u>	<u>\$ 247,232</u>	<u>\$ 241,860</u>
REVENUE FROM FEDERAL GOVT:					
Federal Aid	<u>\$ 2,415,417</u>	<u>\$ 2,678,401</u>	<u>\$ 2,780,791</u>	<u>\$ 2,730,980</u>	<u>\$ 2,836,884</u>
TOTAL FEDERAL REVENUE	<u>\$ 2,415,417</u>	<u>\$ 2,678,401</u>	<u>\$ 2,780,791</u>	<u>\$ 2,730,980</u>	<u>\$ 2,836,884</u>
TOTAL REVENUE	<u>\$ 5,733,158</u>	<u>\$ 6,003,445</u>	<u>\$ 6,134,184</u>	<u>\$ 6,261,096</u>	<u>\$ 5,998,229</u>

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

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10
PUPIL SUPPORT SERVICES:					
Salaries and Wages	\$ 1,881,466	\$ 1,937,063	\$ 1,946,321	\$ 1,952,787	\$ 1,940,682
Employee Benefits	583,303	636,080	699,408	671,899	680,792
Purchased Services	169,532	154,652	174,313	255,700	234,800
Supplies	2,696,838	2,926,058	2,876,813	3,220,264	3,294,840
Capital	487,858	72,853	520,985	96,903	221,903
Other Expenditures	<u>27,824</u>	<u>26,950</u>	<u>29,288</u>	<u>25,000</u>	<u>28,000</u>
 TOTAL PUPIL SUPPORT SERVICES	 <u>\$ 5,846,821</u>	 <u>\$ 5,753,656</u>	 <u>\$ 6,247,128</u>	 <u>\$ 6,222,553</u>	 <u>\$ 6,401,017</u>

**INDEPENDENT SCHOOL DISTRICT #281  
ROBBINSDALE AREA SCHOOLS  
CHILD NUTRITION FUND  
EXPENDITURES BY OBJECT - DETAILED**

Object	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10	Dollar Increase (Decrease)	Percent Increase -Decrease
<b>SALARIES AND WAGES:</b>								
130	Supervisors' Salary	\$ 113,169	\$ 118,273	\$ 122,242	\$ 81,027	\$ 81,027	\$ -	0.00%
138	Cooks	1,658,526	1,718,074	1,728,229	1,779,485	1,761,355	(18,130)	-1.02%
140	Custodial	37,898	39,007	39,950	44,075	45,100	1,025	2.33%
150	Substitutes	65,871	58,211	52,284	45,000	50,000	5,000	11.11%
154	Cooks' Overtime	6,002	3,498	3,616	3,200	3,200	-	0.00%
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 1,881,466</b>	<b>\$ 1,937,063</b>	<b>\$ 1,946,321</b>	<b>\$ 1,952,787</b>	<b>\$ 1,940,682</b>	<b>\$ (12,105)</b>	<b>-0.62%</b>
<b>EMPLOYEE BENEFITS:</b>								
201	FICA Non-Licensed	\$ 138,392	\$ 141,586	\$ 141,308	\$ 149,388	\$ 148,698	\$ (690)	-0.46%
202	PERA	104,480	113,657	120,113	129,470	133,810	4,340	3.35%
209	Severance Benefit	1,416	16,450	6,115	17,000	11,170	(5,830)	-34.29%
220	Cafeteria Pay Plan	24,085	23,915	26,403	23,697	26,575	2,878	12.14%
221	Insurance - Medical	186,146	197,548	216,579	196,296	209,311	13,015	6.63%
223	Insurance - Dental	40,250	43,321	44,278	44,744	40,247	(4,497)	-10.05%
225	Insurance - Long Term Disability	1,388	1,590	1,669	1,641	1,855	214	13.04%
227	Insurance - Life	791	736	702	654	780	126	19.27%
229	Tax Sheltered Annuity	6,008	8,579	9,175	9,112	8,078	(1,034)	-11.35%
251	VEBA Benefit	18,542	20,702	21,104	20,768	19,268	(1,500)	-7.22%
270	Insurance - Workers Comp	61,736	67,798	107,994	69,129	71,000	1,871	2.71%
280	Insurance - Reemployment	69	198	3,968	10,000	10,000	-	0.00%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 583,303</b>	<b>\$ 636,080</b>	<b>\$ 699,408</b>	<b>\$ 671,899</b>	<b>\$ 680,792</b>	<b>\$ 8,893</b>	<b>1.32%</b>
<b>PURCHASED SERVICES:</b>								
306	Contracted Printing	\$ 14,635	\$ 3,917	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100.00%
308	Other Professional Service	1,518	702	-	20,000	20,000	-	0.00%
312	Contracted Personnel Services	25,489	30,439	26,873	25,000	35,000	10,000	40.00%
320	Communications	1,394	1,080	996	1,200	1,200	-	0.00%
327	Printing Chargeback	4,936	2,758	4,549	5,000	5,000	-	0.00%
329	Postage	3,672	3,924	3,538	6,000	6,000	-	0.00%
330	Other Utilities	61,699	56,953	64,117	110,000	100,000	(10,000)	-9.09%
342	Insurance - Vehicles	678	642	577	1,000	600	(400)	-40.00%
350	Repairs	42,865	33,894	60,355	60,000	50,000	(10,000)	-16.67%
366	Local Mileage	2,294	2,727	2,593	3,000	2,500	(500)	-16.67%
367	Conference Travel and Expense	10,352	17,616	10,715	14,500	14,500	-	0.00%
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 169,532</b>	<b>\$ 154,652</b>	<b>\$ 174,313</b>	<b>\$ 255,700</b>	<b>\$ 234,800</b>	<b>\$ (20,900)</b>	<b>-8.17%</b>
<b>SUPPLIES:</b>								
401	Cafeteria Supplies	\$ 141,528	\$ 168,386	\$ 165,177	\$ 172,000	\$ 181,500	\$ 9,500	5.52%
402	Repairs	977	726	310	1,000	1,000	-	0.00%
404	Technology Supplies	389	4,941	1,898	2,000	2,000	-	0.00%
408	Supplies - Uniforms	15,198	14,196	13,516	16,900	15,000	(1,900)	-11.24%
443	Gasoline	1,725	1,625	2,205	2,500	1,500	(1,000)	-40.00%
490	Lunch and Breakfast Food	2,077,973	2,138,989	2,107,997	2,330,546	2,363,351	32,805	1.41%
491	Fed Donated Commodities	123,946	267,784	201,623	339,218	386,389	47,171	13.91%
492	Special Functions Food	129,600	116,799	94,902	60,000	93,400	33,400	55.67%
495	Milk	205,502	212,612	289,185	296,100	250,700	(45,400)	-15.33%
	<b>TOTAL SUPPLIES</b>	<b>\$ 2,696,838</b>	<b>\$ 2,926,058</b>	<b>\$ 2,876,813</b>	<b>\$ 3,220,264</b>	<b>\$ 3,294,840</b>	<b>\$ 74,576</b>	<b>2.32%</b>

**INDEPENDENT SCHOOL DISTRICT #281  
ROBBINSDALE AREA SCHOOLS  
CHILD NUTRITION FUND  
EXPENDITURES BY OBJECT - DETAILED**

Object	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10	Dollar Increase (Decrease)	Percent Increase -Decrease
	CAPITAL:							
521	Remodeling and Improvement	\$ 10,058	\$ -	\$ -	\$ -	\$ -	\$ -	
530	Equipment	419,695	26,683	26,766	50,000	170,000	120,000	240.00%
535	Capital Leases	-	-	-	-	-	-	
540	Technology Equipment	21,202	9,267	12,126	10,000	15,000	5,000	50.00%
560	General Construction	-	-	445,191	-	-	-	
580	Lease Principal	25,549	26,615	27,724	28,880	30,085	1,205	4.17%
581	Lease Interest	11,354	10,288	9,178	8,023	6,818	(1,205)	-15.02%
589	Other Financing Source	-	-	-	-	-	-	
	TOTAL CAPITAL	<u>\$ 487,858</u>	<u>\$ 72,853</u>	<u>\$ 520,985</u>	<u>\$ 96,903</u>	<u>\$ 221,903</u>	<u>\$ 125,000</u>	<u>128.99%</u>
	OTHER EXPENDITURES:							
820	Dues and Memberships	\$ 4,862	\$ 4,613	\$ 4,607	\$ 5,000	\$ 8,000	\$ 3,000	60.00%
899	Miscellaneous	22,962	22,337	24,681	20,000	20,000	-	0.00%
	TOTAL OTHER EXPENDITURES	<u>\$ 27,824</u>	<u>\$ 26,950</u>	<u>\$ 29,288</u>	<u>\$ 25,000</u>	<u>\$ 28,000</u>	<u>\$ 3,000</u>	<u>12.00%</u>
	TOTAL EXPENDITURES	<u>\$ 5,846,821</u>	<u>\$ 5,753,656</u>	<u>\$ 6,247,128</u>	<u>\$ 6,222,553</u>	<u>\$ 6,401,017</u>	<u>\$ 178,464</u>	<u>2.87%</u>

**FOOD SERVICE FUND**  
**COMPUTATION OF REVENUE**  
2009 - 2010

**SALES**

High School meals - full price	211,310	x	\$ 2.45	=	\$	517,710	
Middle School meals - full price	222,683	x	2.30	=		512,171	
Elementary meals - full price	362,321	x	2.10	=		760,874	
Reduced-price meals	160,616	x	.40	=		64,246	
Total student lunch sales	956,930						\$ 1,855,001
Student food sales, milk and juice					\$	716,071	
Adult lunch,bkfst and ala carte sales						157,623	
Student breakfast sales	79,408	x	1.20			95,290	
Coffee and food sales						15,000	
Cooks fund raiser						8,500	
Vending machines						5,000	
School program snacks						21,000	
Total other sales							1,018,484
<b>TOTAL SALES</b>							<b>\$ 2,873,485</b>

**AIDS**

Federal:							
Basic (per student lunch)	1,519,460	x	0.24	=	\$	364,670	
Reduced-price reimbursement	160,616	x	1.93	=		309,989	
Free lunch reimbursement	562,530	x	2.33	=		1,310,691	
Breakfast reimbursement (per full paid student)	79,390	x	0.25			19,848	
Breakfast reimbursement (per reduced pd stdnt)	52,870	x	1.10			58,157	
Breakfast reimbursement (per free student)	260,100	x	1.40			364,140	
Value of commodities & rebates						386,389	
Summer Food Service Program						23,000	
<b>TOTAL FEDERAL AID</b>							<b>2,836,884</b>
State Lunch Aid (per student meal)	1,519,460	x	0.12	=	\$	182,335	
State Breakfast Aid (per full paid student meal)	79,390	x	0.55	=		43,665	
State Breakfast Aid (per reduced paid student meal)	52,870	x	0.30			15,860	
<b>TOTAL STATE AID</b>							<b>241,860</b>

**OTHER REVENUE**

Refunds					\$	5,000	
Investment income						5,000	
tuition from other districts						31,000	
sale of equipment						5,000	
<b>TOTAL OTHER REVENUE</b>							<b>46,000</b>

**TOTAL REVENUE**

**\$ 5,998,229**



**INDEPENDENT SCHOOL DISTRICT #281  
ROBBINSDALE AREA SCHOOLS  
CHILD NUTRITION FUND  
LUNCH PRICE HISTORY**

<u>YEAR</u>	<u>LUNCH</u>			<u>BREAKFAST</u>			<u>MILK/JUICE</u>
	<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH</u>	<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH</u>	
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	0.50

**Robbinsdale Area Schools  
Community Education  
2009-10 BUDGET ASSUMPTIONS**

**Revenue**

- Levy amounts for the following revenue streams will remain stagnant: 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 stagnant, but the number of 0-4 year olds (from Hennepin County Birth Statistics) has increased from 6,615 to 6,720. Revenue from fees will decline due to reduced class offerings.
- Fees will increase slightly: Adventure Club fees, 2%; Creative Play, 3%; Kindergarten Choice, 5%; Adult and Youth Enrichment will see slight increases due to additional program offerings.
- Adult Basic Education revenue is projected to decline, primarily due to a decrease in state reimbursement allocated per student contact hour.
- Adventure Club revenue is sensitive to space availability. Space impacts Adventure Club's Kindergarten program, as well as its before and after school enrollment capacity.
- Kindergarten Choice revenue will decrease because the number of classrooms will fall from eight to five due to school closings.
- The decrease in interest income from the fund balance will continue due to economic conditions and a declining fund balance.

**Expenditures**

- A 2% increase in employee costs is assumed.
- Community Education programs will pay \$5.15 per square foot (a 3% increase) for dedicated office and classroom space. Additionally, Community Education will pay \$20,000 for Human Resource support, and \$42,586 for salaries and benefits of 20% of 3 district technology staff.
- Staffing will be reduced:
  - Adventure Club will reduce staff due to the closing of two sites (District Facilities Plan).
  - Adult Academic Program is reducing staff and staff hours because of a reduced revenue projection. AAP will use \$53,397 of reserve dollars to sustain program offerings.
  - Early Childhood Family Education will reduce staff due to constant revenue and increased staff costs. ECFE spent down its fund balance during 2008-09.
  - Adult Enrichment programs (including 55+ and Adults with Disabilities) will reduce staff hours.
  - Youth Development/Service and Youth Enrichment will add two .5 FTE program staff for middle school enrichment. Some other part time staff will see a reduction in hours.
- Kindergarten Choice expenditures are more than revenue due to early staffing decisions and will most likely be revenue neutral when final staffing is in place.
- Each Community Education program area will contribute a greater amount of their resources to offset the reduction in interest income. This contribution appears in the budget as a program expenditure and concomitant expense transfer to Community Education Administration.

**INDEPENDENT SCHOOL DISTRICT #281  
ROBBINSDALE AREA SCHOOLS  
COMMUNITY SERVICE FUND  
2009-2010 BUDGET SUMMARY**

	<b>Estimated Beginning Fund Balance 7/01/09</b>	<b>Estimated Revenue</b>	<b>Estimated Expenditures</b>	<b>Projected Ending Fund Balance 6/30/10</b>
Non-Public Services	\$ -	\$ 110,563	\$ 110,563	\$ -
Early Childhood Screening	-	84,814	84,814	-
Total Unreserved Fund Balance	<u>\$ -</u>	<u>\$ 195,377</u>	<u>\$ 195,377</u>	<u>\$ -</u>
Administration	\$ 166,035	\$ 176,618	\$ 217,795	\$ 124,858
Tuition Based Kindergarten	14,011	262,197	298,386	(22,178)
Community Use of Facility	30,000	208,780	208,780	30,000
Continuing Ed Enrichment	5,656	151,677	151,677	5,656
Adults with Disabilities	(329)	63,715	63,386	-
GED	2,679	19,000	19,404	2,275
Community Volunteers in the Schools	8,610	90,000	90,000	8,610
Youth Development/Youth Service	64,876	101,202	133,212	32,866
Senior Citizens	13,328	140,464	140,464	13,328
Creative Play	120,897	339,981	367,569	93,309
Adventure Club	321,956	2,911,357	2,903,038	330,275
Swimming	57,863	57,000	57,000	57,863
Enrichment	<u>41,439</u>	<u>275,165</u>	<u>281,356</u>	<u>35,248</u>
Total Reserved for Comm. Ed. Fund Balance	<u>\$ 847,021</u>	<u>\$ 4,797,156</u>	<u>\$ 4,932,067</u>	<u>\$ 712,110</u>
Early Childhood & Family Education	\$ 127,109	\$ 1,073,448	\$ 1,082,541	\$ 118,016
Learning Readiness	33,997	194,567	197,567	30,997
Adult Basic Education	<u>146,057</u>	<u>1,171,659</u>	<u>1,225,056</u>	<u>92,660</u>
Total Reserved for Other Programs	<u>\$ 307,163</u>	<u>\$ 2,439,674</u>	<u>\$ 2,505,164</u>	<u>\$ 241,673</u>
Retiree Insurance	<u>\$ 6,370</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,370</u>
<b>COMMUNITY SERVICE FUND TOTAL</b>	<u><b>\$ 1,160,554</b></u>	<u><b>\$ 7,432,207</b></u>	<u><b>\$ 7,632,608</b></u>	<u><b>\$ 960,153</b></u>

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

**INDEPENDENT SCHOOL DISTRICT #281  
ROBBINSDALE AREA SCHOOLS  
COMMUNITY SERVICE FUND  
REVENUE BY SOURCE**

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10
REVENUE FROM LOCAL SOURCES:					
Local Levy	\$ 1,496,520	\$ 1,487,242	\$ 1,529,506	\$ 1,451,032	\$ 1,237,148
Other Local Revenue	<u>3,309,667</u>	<u>3,962,047</u>	<u>4,049,095</u>	<u>3,845,452</u>	<u>3,897,401</u>
TOTAL LOCAL REVENUE	<u>\$ 4,806,187</u>	<u>\$ 5,449,289</u>	<u>\$ 5,578,601</u>	<u>\$ 5,296,484</u>	<u>\$ 5,134,549</u>
REVENUE FROM STATE:					
State Aid	\$ 2,281,282	\$ 1,704,236	\$ 1,853,696	\$ 2,015,719	\$ 1,941,864
TOTAL STATE REVENUE	<u>\$ 2,281,282</u>	<u>\$ 1,704,236</u>	<u>\$ 1,853,696</u>	<u>\$ 2,015,719</u>	<u>\$ 1,941,864</u>
REVENUE FROM FEDERAL GOV'T:					
Federal Aid	\$ 356,052	\$ 313,175	\$ 332,012	\$ 299,016	\$ 308,180
TOTAL FEDERAL REVENUE	<u>\$ 356,052</u>	<u>\$ 313,175</u>	<u>\$ 332,012</u>	<u>\$ 299,016</u>	<u>\$ 308,180</u>
TOTAL REVENUE	<u>\$ 7,443,521</u>	<u>\$ 7,466,700</u>	<u>\$ 7,764,309</u>	<u>\$ 7,611,219</u>	<u>\$ 7,384,593</u>
OTHER FINANCING SOURCES:					
Transfers In	\$ 32,382	\$ 40,067	\$ 36,667	\$ 47,930	\$ 47,614
TOTAL OTHER SOURCES	<u>\$ 32,382</u>	<u>\$ 40,067</u>	<u>\$ 36,667</u>	<u>\$ 47,930</u>	<u>\$ 47,614</u>
TOTAL REVENUE AND OTHER SOURCES	<u>\$ 7,475,903</u>	<u>\$ 7,506,767</u>	<u>\$ 7,800,976</u>	<u>\$ 7,659,149</u>	<u>\$ 7,432,207</u>

**INDEPENDENT SCHOOL DISTRICT #281  
ROBBINSDALE AREA SCHOOLS  
COMMUNITY SERVICE FUND  
REVENUE BY PROGRAM - DETAILED**

Program	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10	Dollar Increase (Decrease)	Percent Increase -Decrease
500	Community Swimming	\$ 58,619	\$ 49,513	\$ 56,527	\$ 57,000	\$ 57,000	\$ -	0.00%
501	Community Ed Enrichment	131,669	143,368	142,644	141,703	151,677	9,974	7.04%
502	Administration	228,596	283,328	295,963	191,618	176,618	(15,000)	-7.83%
505	Community Use Facilities	192,422	203,636	198,464	208,000	208,780	780	0.38%
508	Creative Play	329,505	344,779	331,296	328,083	339,981	11,898	3.63%
509	Family Opportunities	-	-	-	-	-	-	-
510	Adults with Disabilities	65,660	66,771	63,989	63,715	63,715	-	0.00%
511	Volunteers in Action	90,000	90,974	65,421	90,000	90,000	-	0.00%
519	Senior Citizens	145,550	150,194	145,925	138,351	140,464	2,113	1.53%
520	Adult Basic/Cont Ed	1,212,904	1,187,785	1,227,292	1,293,188	1,171,659	(121,529)	-9.40%
524	GED Program	19,686	17,839	19,175	19,000	19,000	-	0.00%
572	Adventure Club	2,904,050	2,882,686	3,106,710	2,994,079	2,911,357	(82,722)	-2.76%
573	Tuition Based Kindergarten	363,000	380,067	358,071	348,705	262,197	(86,508)	-24.81%
580	Early Child and Family Ed	1,021,078	1,002,269	1,058,665	1,062,784	1,073,448	10,664	1.00%
582	Learning Readiness	166,468	168,439	198,227	194,567	194,567	-	0.00%
585	After School Enrichment	263,843	239,320	235,132	233,611	275,165	41,554	17.79%
586	Youth Development Service	101,044	101,092	101,212	101,202	101,202	-	0.00%
583/590	Early Childhood Screening	66,012	75,117	72,047	82,980	84,814	1,834	2.21%
593	Non Public School Texts	50,271	52,086	55,387	49,299	49,299	-	0.00%
710	Guidance Service	31,339	34,319	33,998	30,261	30,261	-	0.00%
720	Health Service	34,187	33,185	34,831	31,003	31,003	-	0.00%
					-			
	TOTAL REVENUE	<u>\$ 7,475,903</u>	<u>\$ 7,506,767</u>	<u>\$ 7,800,976</u>	<u>\$ 7,659,149</u>	<u>\$ 7,432,207</u>	<u>\$ (226,942)</u>	<u>-2.96%</u>

NOTE: The above revenue includes transfers between funds and other financing sources.

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

Object	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10	Dollar Increase (Decrease)	Percent Increase -Decrease
<b>SALARIES AND WAGES:</b>								
110	Administrators	\$ 101,154	\$ 110,276	\$ 200,601	\$ 114,811	\$ 120,708	\$ 5,897	5.14%
112	Licensed	381,608	370,012	391,656	419,576	344,995	(74,581)	-17.78%
114	Support Salaries	39,743	28,072	50,823	17,294	17,294	-	0.00%
120	Educational Assistants	474,050	488,664	467,861	499,590	477,631	(21,959)	-4.40%
121	Educational Assistants - Substitutes	1,914	1,437	370	3,732	1,700	(2,032)	-54.45%
122	Educational Assistants - Non-Instr.	19,715	27,066	17,844	23,630	23,630	-	0.00%
124	ECFE/School Readiness/ABE Coord.	108,985	115,476	117,515	121,688	120,288	(1,400)	-1.15%
125	Ed Assist - Not in Classroom	13,304	11,452	16,967	-	-	-	0.00%
130	Supervisors	253,623	265,959	258,587	306,387	348,473	42,086	13.74%
138	Classified	687,027	692,427	681,531	728,240	725,517	(2,723)	-0.37%
139	Non-Licensed Instructional Support	1,031,594	1,084,640	1,073,670	1,184,057	1,048,166	(135,891)	-11.48%
141	Custodial Overtime	38,958	34,055	28,760	40,090	35,146	(4,944)	-12.33%
150	Non-Licensed Part Time	998,537	962,648	821,811	848,652	819,957	(28,695)	-3.38%
152	Teacher Substitutes	36,706	29,254	29,110	18,485	10,951	(7,534)	-40.76%
154	Overtime Pay	4,287	2,137	1,703	7,093	3,253	(3,840)	-54.14%
162	Licensed Extra Duty	967,471	942,612	962,370	1,003,953	922,411	(81,542)	-8.12%
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 5,158,676</b>	<b>\$ 5,166,187</b>	<b>\$ 5,121,179</b>	<b>\$ 5,337,278</b>	<b>\$ 5,020,120</b>	<b>\$ (317,158)</b>	<b>-5.94%</b>
<b>EMPLOYEE BENEFITS:</b>								
201	FICA	\$ 379,993	\$ 378,174	\$ 374,435	\$ 409,987	\$ 384,822	\$ (25,165)	-6.14%
202	PERA	179,951	195,636	193,827	227,220	223,376	(3,844)	-1.69%
204	TRA	83,979	84,982	95,863	99,121	90,118	(9,003)	-9.08%
209	Severance Benefit	-	46,684	4,540	17,000	69,000	52,000	305.88%
220	Cafeteria Pay Plan	327,797	330,218	345,085	397,159	381,527	(15,632)	-3.94%
221	Insurance - Medical	208,499	226,334	234,408	250,003	241,870	(8,133)	-3.25%
223	Insurance - Dental	26,018	28,295	29,212	28,055	27,071	(984)	-3.51%
225	Insurance - Long Term Disability	871	1,108	1,198	2,978	2,639	(339)	-11.38%
227	Insurance - Life	1,502	1,437	1,255	2,392	1,646	(746)	-31.19%
229	Tax Sheltered Annuity	13,397	14,808	17,255	18,547	17,592	(955)	-5.15%
251	VEBA Benefit	28,742	35,298	39,691	43,186	38,245	(4,941)	-11.44%
270	Insurance - Workers Compensation	27,219	29,246	49,943	61,857	38,580	(23,277)	-37.63%
280	Reemployment Expense	340	697	1,371	2,000	2,000	-	0.00%
299	Expense Allowance	4,800	4,572	5,100	5,048	5,200	152	3.01%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 1,283,108</b>	<b>\$ 1,377,489</b>	<b>\$ 1,393,183</b>	<b>\$ 1,564,553</b>	<b>\$ 1,523,686</b>	<b>\$ (40,867)</b>	<b>-2.61%</b>
<b>PURCHASED SERVICES:</b>								
305	Consultant	\$ 1,555	\$ 4,700	\$ 9,656	\$ 10,593	\$ 76,195	\$ 65,602	619.30%
306	Contracted Printing	24,505	29,027	22,040	23,182	29,359	6,177	26.65%
308	Other Professional Fees	1,119	4,720	2,874	1,750	1,750	-	0.00%
312	Contracted Personnel Services	138,865	140,431	166,345	162,736	147,357	(15,379)	-9.45%
320	Communications	10,768	3,680	1,940	10,278	8,827	(1,451)	-14.12%
322	Technology/Media Chargeback	671	816	640	801	1,001	200	24.97%
323	Expense Transfer	-	(20,000)	-	(6,001)	(68,662)	(62,661)	1044.18%
327	Printing Chargeback	24,701	23,913	24,577	28,501	26,536	(1,965)	-6.89%
329	Postage and Freight	27,235	29,362	29,678	30,803	24,048	(6,755)	-21.93%
342	Insurance - Vehicles	600	455	-	-	-	-	
350	Contracted Repairs	7,515	9,112	7,443	10,508	8,999	(1,509)	-14.36%
360	Contracted Transportation	20,082	15,939	15,403	17,805	19,030	1,225	6.88%
365	Transportation Chargeback	39,678	67,028	45,804	61,527	54,845	(6,682)	-10.86%
366	Local Mileage and Expense	5,919	7,549	7,723	8,794	7,953	(841)	-9.56%
367	Conference Travel and Expense	39,513	35,364	38,352	41,807	31,043	(10,764)	-25.75%
370	Facility Use	190,080	188,600	178,001	204,346	199,894	(4,452)	-2.18%
372	Film Rental	41	38	4	60	60	-	0.00%
373	Rental - Other	3,919	3,277	2,957	6,050	8,486	2,436	40.26%
391	Reimbursements to Other Districts	37,834	1,336	356	11,958	-	(11,958)	-100.00%
394	Field Trips	48,724	80,201	71,899	97,980	69,965	(28,015)	-28.59%
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 623,324</b>	<b>\$ 625,548</b>	<b>\$ 625,692</b>	<b>\$ 723,478</b>	<b>\$ 646,686</b>	<b>\$ (76,792)</b>	<b>-10.61%</b>

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

Object	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10	Dollar Increase (Decrease)	Percent Increase -Decrease
SUPPLIES:								
401	Non-Instructional Supplies	\$ 100,790	\$ 82,649	\$ 71,604	\$ 101,149	\$ 81,412	\$ (19,737)	-19.51%
402	Repair Parts and Maintenance	942	-	-	-	-	-	
404	Technology Supplies	104	3,513	102	200	200	-	0.00%
405	Instructional Supplies - Resale	2,121	3,743	4,947	3,900	3,500	(400)	-10.26%
413	Other Supplies and Materials	4,500	4,677	4,453	10,020	2,500	(7,520)	-75.05%
430	Non-Individual Instructional Supplies	94,453	74,460	65,360	63,905	64,845	940	1.47%
433	Individual Instructional Supplies	-	-	405	-	-	-	
443	Gasoline Chargeback	-	65	-	-	-	-	
460	Text and Related Materials	54,844	57,194	51,827	50,760	48,852	(1,908)	-3.76%
461	Tests and Test Scoring	4,775	6,723	4,662	5,000	6,000	1,000	20.00%
470	Media Resources	-	12	-	-	-	-	
492	Meeting Expense	128,344	117,527	99,665	125,951	112,886	(13,065)	-10.37%
	<b>TOTAL SUPPLIES</b>	<b>\$ 390,873</b>	<b>\$ 350,563</b>	<b>\$ 303,025</b>	<b>\$ 360,885</b>	<b>\$ 320,195</b>	<b>\$ (40,690)</b>	<b>-11.28%</b>
CAPITAL:								
530	Equipment	\$ 56,077	\$ 7,958	\$ 28,459	\$ 12,025	\$ 10,900	\$ (1,125)	-9.36%
540	Technology Equipment	44,750	24,854	33,113	40,472	33,196	(7,276)	-17.98%
594	Moving Companies	3,307	2,569	1,590	3,320	4,020	700	21.08%
	<b>TOTAL CAPITAL</b>	<b>\$ 104,134</b>	<b>\$ 35,381</b>	<b>\$ 63,162</b>	<b>\$ 55,817</b>	<b>\$ 48,116</b>	<b>\$ (7,701)</b>	<b>-13.80%</b>
OTHER EXPENDITURES:								
820	Dues and Memberships	\$ 3,729	\$ 5,319	\$ 5,833	\$ 7,145	\$ 5,045	\$ (2,100)	-29.39%
895	Federal Indirect Costs	5,514	5,695	5,915	5,265	5,265	-	0.00%
899	Other Contracted Services	90,931	57,638	54,160	81,541	63,495	(18,046)	-22.13%
	<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 100,174</b>	<b>\$ 68,652</b>	<b>\$ 65,908</b>	<b>\$ 93,951</b>	<b>\$ 73,805</b>	<b>\$ (20,146)</b>	<b>-21.44%</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 7,660,289</b>	<b>\$ 7,623,820</b>	<b>\$ 7,572,149</b>	<b>\$ 8,135,962</b>	<b>\$ 7,632,608</b>	<b>\$ (503,354)</b>	<b>-6.19%</b>

**INDEPENDENT SCHOOL DISTRICT #281  
ROBBINSDALE AREA SCHOOLS  
COMMUNITY SERVICE FUND  
EXPENDITURES BY PROGRAM - DETAILED**

Program	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10	Dollar Increase (Decrease)	Percent Increase -Decrease
500	Community Swimming	\$ 52,829	\$ 42,671	\$ 43,073	\$ 57,000	\$ 57,000	\$ -	0.00%
501	Community Ed Enrichment	131,670	142,405	134,139	146,565	151,677	5,112	3.49%
502	Administration	214,596	227,724	382,891	311,497	217,795	(93,702)	-30.08%
505	Community Use of Facilities	192,422	203,636	198,465	208,000	208,780	780	0.38%
508	Creative Play	327,058	335,091	301,375	341,611	367,569	25,958	7.60%
509	Family Opportunities	264	-	-	-	-	-	-
510	Adults with Disabilities	66,373	66,772	63,989	64,044	63,386	(658)	-1.03%
511	Volunteers in Action	89,959	90,405	65,421	90,000	90,000	-	0.00%
519	Senior Citizens	141,714	149,721	148,562	138,351	140,464	2,113	1.53%
520	Adult Basic/Continuing Ed	1,216,951	1,212,004	1,230,517	1,286,930	1,225,056	(61,874)	-4.81%
524	GED Testing	25,929	18,684	20,170	19,446	19,404	(42)	-0.22%
572	Adventure Club	3,046,664	3,044,611	2,858,134	3,156,064	2,903,038	(253,026)	-8.02%
573	Tuition Based Kindergarten	363,000	355,742	357,782	449,579	298,386	(151,193)	-33.63%
580	Early Child and Family Education	1,084,122	1,030,253	1,021,623	1,104,299	1,082,541	(21,758)	-1.97%
582	Learning Readiness	166,506	147,910	196,494	194,567	197,567	3,000	1.54%
585	After School Enrichment	243,939	240,720	251,181	263,431	281,356	17,925	6.80%
586	Youth Development Service	114,484	120,764	102,070	111,035	133,212	22,177	19.97%
583/590	Early Childhood Screening	66,012	75,117	72,047	82,980	84,814	1,834	2.21%
593	Non-Public School Texts	50,271	52,086	55,387	53,225	53,225	-	0.00%
710	Guidance Service	31,339	34,319	33,998	23,914	23,914	-	0.00%
720	Health Service	34,187	33,185	34,831	33,424	33,424	-	0.00%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 7,660,289</b>	<b>\$ 7,623,820</b>	<b>\$ 7,572,149</b>	<b>\$ 8,135,962</b>	<b>\$ 7,632,608</b>	<b>\$ (503,354)</b>	<b>-6.19%</b>



**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 2010.
- The district is not anticipating any bond sales in fiscal year 2010.
- A total of \$192.3 million in alternative facility bonds has been issued to date.
- A total of \$11.3 million regular building bonds were sold for the construction of Forest Elementary School which opened in the fall of 2005.

**Expenditures**

- Bids have been completed on many of the identified projects and are expected to be completed this 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 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10
REVENUE:					
Property Taxes	\$ 7,500,000	\$ 6,754,779	\$ 8,500,000	\$ 7,000,000	\$ 5,700,000
Other Local Revenue	472,817	838,132	325,603	105,000	95,000
State Revenue	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
 TOTAL REVENUE	 \$ 8,872,817	 \$ 8,492,911	 \$ 9,725,603	 \$ 8,005,000	 \$ 6,695,000
EXPENDITURES:					
Building Construction	<u>8,519,183</u>	<u>17,495,694</u>	<u>25,975,174</u>	<u>17,100,815</u>	<u>5,849,178</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 353,634</u>	<u>\$ (9,002,783)</u>	<u>\$ (16,249,571)</u>	<u>\$ (9,095,815)</u>	<u>\$ 845,822</u>
OTHER FINANCING SOURCES:					
Transfers In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	<u>12,787,057</u>	<u>-</u>	<u>10,344,640</u>	<u>9,200,000</u>	<u>-</u>
 TOTAL OTHER SOURCES	 \$ 12,787,057	 \$ -	 \$ 10,344,640	 \$ 9,200,000	 \$ -
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 13,140,691	\$ (9,002,783)	\$ (5,904,931)	\$ 104,185	\$ 845,822
BEGINNING FUND BALANCE	<u>3,221,684</u>	<u>16,362,375</u>	<u>7,359,592</u>	<u>1,454,661</u>	<u>1,558,846</u>
ENDING FUND BALANCE	<u>\$ 16,362,375</u>	<u>\$ 7,359,592</u>	<u>\$ 1,454,661</u>	<u>\$ 1,558,846</u>	<u>\$ 2,404,668</u>

**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 \$161.1 million. The district's remaining legal debt margin is \$1.3 billion.

**Revenues**

- The tax levy includes revenue necessary to pay interest and principal payments on all bonds issued to date.
- The tax levy includes energy loan repayments.
- Interest revenue also includes revenue on one refunding bond held in escrow.

**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.
- Interest expense includes interest payments on one refunding bond held in escrow.

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

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10
REVENUE:					
Property Taxes	\$ 13,435,240	\$ 13,529,223	\$ 14,325,985	\$ 13,225,938	\$ 15,151,974
Other Local Revenue	2,858,560	3,554,734	4,155,803	2,959,819	617,294
State Revenue	<u>776,316</u>	<u>690,932</u>	<u>628,661</u>	<u>780,000</u>	<u>780,000</u>
 TOTAL REVENUE	 \$ 17,070,116	 \$ 17,774,889	 \$ 19,110,449	 \$ 16,965,757	 \$ 16,549,268
EXPENDITURES:					
Fixed Costs	<u>16,583,668</u>	<u>17,264,172</u>	<u>18,117,975</u>	<u>18,430,483</u>	<u>16,256,835</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 486,448</u>	<u>\$ 510,717</u>	<u>\$ 992,474</u>	<u>\$ (1,464,726)</u>	<u>\$ 292,433</u>
OTHER FINANCING SOURCES (USES):					
Bond Proceeds	\$ 14,361,373	\$ -	\$ 7,285,056	\$ 6,131,945	\$ -
Bond Refunding Payments	<u>-</u>	<u>-</u>	<u>(6,582,971)</u>	<u>(73,997,839)</u>	<u>-</u>
 TOTAL OTHER SOURCES (USES)	 \$ 14,361,373	 \$ -	 \$ 702,085	 \$ (67,865,894)	 \$ -
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 14,847,821	\$ 510,717	\$ 1,694,559	\$ (69,330,620)	\$ 292,433
BEGINNING FUND BALANCE	<u>69,557,196</u>	<u>84,405,017</u>	<u>84,915,734</u>	<u>86,610,293</u>	<u>17,279,673</u>
ENDING FUND BALANCE	<u>\$ 84,405,017</u>	<u>\$ 84,915,734</u>	<u>\$ 86,610,293</u>	<u>\$ 17,279,673</u>	<u>\$ 17,572,106</u>

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

Object	Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Proposed Budget 2009-10
	<b>BOND PRINCIPAL:</b>					
711	Series 1998 Bonds	\$ 375,000	\$ 400,000	\$ 400,000	\$ 425,000	\$ -
712	Series 1999 Bonds	400,000	400,000	425,000	-	-
713	Series 2000 Bonds	1,430,000	1,505,000	1,580,000	1,665,000	-
714	Series 2001 Bonds	1,825,000	1,895,000	1,975,000	2,055,000	-
715	Series 2002 Bonds	700,000	725,000	750,000	775,000	800,000
716	Series 2003A Bonds	1,100,000	1,150,000	1,150,000	1,200,000	1,250,000
717	Series 2003B Bonds - Forest	425,000	425,000	450,000	450,000	475,000
718	Series 2006B Bonds	-	-	435,000	455,000	470,000
719	Series 2008A Bonds	-	-	-	-	390,000
701	Refunding 2007 Bonds (1999)	-	-	-	430,000	455,000
702	Refunding 2002 Bonds (2000)	-	-	-	-	1,775,000
703	Refunding 2005A Bonds (2001)	-	-	-	-	2,335,000
704	Series 2008B Bonds	-	-	-	-	220,000
705	Refunding 2008C Bonds (1998)	-	-	-	-	425,000
	<b>TOTAL BOND PRINCIPAL</b>	<u>\$ 6,255,000</u>	<u>\$ 6,500,000</u>	<u>\$ 7,165,000</u>	<u>\$ 7,455,000</u>	<u>\$ 8,595,000</u>
	<b>BOND INTEREST:</b>					
720	Bond Interest	\$ 2,785,119	\$ 3,288,405	\$ 3,358,525	\$ 3,358,525	\$ 573,706
721	Series 1998 Bonds	323,119	307,650	290,850	274,050	-
722	Series 1999 Bonds	346,713	329,713	312,713	-	-
723	Series 2000 Bonds	1,878,151	1,806,651	1,731,401	1,652,402	-
724	Series 2001 Bonds	2,245,500	2,154,250	2,059,500	1,960,750	-
725	Series 2002 Bonds	874,912	853,912	832,162	807,788	780,663
726	Series 2003A Bonds	1,246,375	1,218,875	1,187,250	1,152,750	1,110,750
727	Series 2003B Bonds - Forest	429,956	421,456	410,831	399,582	386,082
728	Series 2006B Bonds	-	369,054	553,581	536,182	517,982
729	Series 2008A Bonds	-	-	-	490,297	452,582
761	Refunding 2007 Bonds (1999)	-	-	-	285,869	244,000
762	Refunding 2002 Bonds (2000)	-	-	-	-	1,335,419
763	Refunding 2005A Bonds (2001)	-	-	-	-	1,449,400
764	Series 2008B Bonds	-	-	-	-	535,040
765	Refunding 2008C Bonds (1998)	-	-	-	-	261,211
	<b>TOTAL BOND INTEREST</b>	<u>\$ 10,129,845</u>	<u>\$ 10,749,966</u>	<u>\$ 10,736,813</u>	<u>\$ 10,918,195</u>	<u>\$ 7,646,835</u>
	<b>OTHER DEBT EXPENSE:</b>					
790	Other Debt Service Expense	\$ 193,359	\$ 9,000	\$ 211,214	\$ 57,288	\$ 15,000
791	Bond Discount	-	-	-	-	-
	<b>TOTAL OTHER DEBT EXPENSE</b>	<u>\$ 193,359</u>	<u>\$ 9,000</u>	<u>\$ 211,214</u>	<u>\$ 57,288</u>	<u>\$ 15,000</u>
	<b>STATE LOAN:</b>					
731	State Loan Principal	\$ 4,690	\$ 4,690	\$ 4,690	\$ -	\$ -
741	State Loan Interest	774	516	258	-	-
	<b>TOTAL STATE LOAN</b>	<u>\$ 5,464</u>	<u>\$ 5,206</u>	<u>\$ 4,948</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>TOTAL FIXED COSTS</b>	<u>\$ 16,583,668</u>	<u>\$ 17,264,172</u>	<u>\$ 18,117,975</u>	<u>\$ 18,430,483</u>	<u>\$ 16,256,835</u>
	<b>OTHER FINANCING USES:</b>					
920	Bond Refunding Payments	\$ -	\$ -	\$ 6,582,971	\$ 73,997,839	\$ -
	<b>TOTAL OTHER FINANCING USES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,582,971</u>	<u>\$ 73,997,839</u>	<u>\$ -</u>
	<b>TOTAL EXPENDITURES AND OTHER USES</b>	<u>\$ 16,583,668</u>	<u>\$ 17,264,172</u>	<u>\$ 24,700,946</u>	<u>\$ 92,428,322</u>	<u>\$ 16,256,835</u>