

2018-19 ANNUAL BUDGET



ALEXANDRIA PUBLIC SCHOOLS

Independent School District No. 206

1410 South McKay Avenue
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Alexandria, MN 56308
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www.alexandria.k12.mn.us





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Alexandria Public School District

1410 South McKay Avenue #201
Alexandria, MN 56308



ACADEMICS • ACTIVITIES • ATTENTION

2018-19

Annual Budget

For Fiscal Year Ending June 30, 2019

Trevor Peterson
Director of Business Services

Julie Critz
Superintendent of Schools

2018-19 ANNUAL BUDGET



ALEXANDRIA PUBLIC SCHOOLS

Independent School District No. 206

SECTION 1: INTRODUCTORY



Section 1—Introductory

I. A Message from the Superintendent

The Annual Budget Report provides excellent information about Alexandria Public Schools and our priorities for student achievement. This document contains key historical information as well as outlining the budget development process. The most important factor is the alignment of resources with the Board of Education’s mission, vision, strategic goals, and ever higher learning expectations.

Due to unpredictable revenue streams that creates financial pressure on the system, the District has kept as many resources as possible in our classrooms. We strive to assure the most competent staff are employed and retained to provide the highest quality learning experience for all of our students.

Alexandria Public Schools continues to be a growing district with more than 4,200 students. Our challenge and opportunity is to meet the increasingly diverse needs of all students. We are proud in Alexandria that the investment of tax dollars in our schools is a wise investment as evidenced by the academic results of our students. Our average ACT score of 21.3 continues to fare well compared to state and national averages and our graduation rate continues to exceed the state average at 91.2%, defined by the state as completing high school in four years. The state’s goal by 2020 is for districts to have a four-year graduation rate of at least 90 percent for all students. In an effort to meet this goal, the district has implemented strategies to improve the graduation rate. Strategies include a tiered intervention system for at-risk students, membership in the College for Every Student program, individualized credit recovery plans, and adding a social worker at the high school for mental health support. Student enrollment in advanced placement and college-level classes continues to grow each year.



The District has an established record of being financially transparent and well run. Our continued emphasis on teacher development and assuring an excellent classroom learning environment are key district strategies to assure student achievement goals are reached.

We are both excited and optimistic about the challenges and opportunities ahead. We have a strong leadership team with vision and take a long-term approach with the goal of positioning the District to offer the best educational opportunities in the state. We work very hard to provide an extraordinary education for our students. It takes community and parent support to make that happen. The public should be aware that the Board of Education and district leadership will do its very best to wisely and responsibly invest in the children and their future.

Section 1—Introductory

II. Executive Summary

The following document represents the Alexandria Public Schools approved budget for the 2018-19 fiscal year. The development, review and consideration of budgeted funds were completed with a detailed review of revenue and expenditure items within the context of the District’s mission, goals and financial commitments. Information on each of the fund budgets is provided in this budget document.

Throughout this document the reader will find photos of children at work and play. This is not to trivialize the seriousness of the financial document, but to symbolize the true value of a budget – a financial reflection of the mission of the entire educational system. The District’s vision is: “to be an extraordinary school district that tailors learning for each child by working together!”



It is the District’s responsibility to publish and disseminate budget information to the Board of Education and local community. Staff and departments provided input for program requests to assist with the development of the budget since December of 2016. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction and collaboration among District leaders consistently leads

to operational and educational improvements which translates to increased opportunities for the students of Alexandria Public Schools.

This budget document is the primary tool to present the financial plan and the results of past operations of the District. The District has an established record of being financially transparent and well run. Our continued emphasis on teacher development and assuring an excellent classroom learning environment are key district strategies to assure student achievement goals are reached. We are both excited and optimistic about the challenges and opportunities ahead. We have a strong leadership team with the vision and goal of positioning the District to offer the best educational opportunities in the state of Minnesota.

Being responsive to our parents’ and students’ needs, combined with creative, new ideas, will be essential to the District’s long term success. Changing technology and competition from other educational offerings are pushing us to change how we educate and serve the students of Alexandria Public Schools.



Section 1—Introductory

III. Board of Education & Officers

- Position #1:** **Pam Carlson, Clerk/Treasurer**
Present Term: 2017 – 2020 | Initial Appointment: 1999
- Position #2:** **Alan Zeithamer**
Present Term: 2019 – 2022 | Initial Appointment: 1983
- Position #3:** **Dean Anderson, Chairperson**
Present Term: 2019 – 2022 | Initial Appointment: 1989
- Position #4:** **Sandy Susag**
Present Term: 2019 – 2022 | Initial Appointment: 2011
- Position #5:** **Bob Cunniff**
Present Term: 2019 – 2022 | Initial Appointment: 2017
- Position #6:** **Dave Anderson, Vice-Chairperson**
Present Term: 2017 – 2020 | Initial Appointment: 2005
- Position #7:** **Angie Krebs**
Present Term: 2017 – 2020 | Initial Appointment: 2013



The term of office for Board members is four years, beginning on the first Monday in January following the November election.

Front row (L-R): Dave Anderson, Dean Anderson, Carlson

Back row (L-R): Cunniff, Krebs, Zeithamer, Susag

Section 1—Introductory

IV. Leadership Team—Cabinet



Julie Critz
Superintendent



Rick Sansted
Assistant Superintendent of Teaching & Learning



Michelle Bethke-Kaliher
Director of Student Support Services



Scott Heckert
Director of Human Resources



Lynn Jenc
Director of Community Education



Trevor Peterson
Director of Business Services

Section 1—Introductory

IV. Leadership Team—K-12 Principals



Matt Aker
Principal
Discovery Middle School



Brendan Bogart
Principal
Lincoln Elementary School



Bob Brakke
Assistant Principal / Activities
Alexandria Area High School



Dana Christenson
Principal
Voyager Elementary School



Chad Duwenhoegger
Principal
Alexandria Area High School



Darla Harstad
Principal
Woodland Elementary School



Lisa Pikop
Principal
Carlos, Garfield & Miltona Elementary Schools



Heather Timm
Assistant Principal
Discovery Middle School



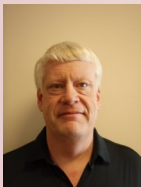
Troy Wunderlich
Assistant Principal
Alexandria Area High School

Section 1—Introductory

IV. Leadership Team—Directors, Supervisors & Coordinators



Kevin Brezina
Director of Technology



Scott Dahlin
Supervisor of Transportation



Jill Johnson
Supervisor of Communication & Marketing



Wade Nibbe
Supervisor of Buildings & Grounds



Paulette Noel
Supervisor of Food & Nutrition Services



Janeen Peterson
Director of Food & Nutrition Services



Sara Richards
Assistant Director of Student Support Services

Section 1—Introductory

V. District Mission, Vision & Strategic Goals

The mission of Alexandria Public Schools is to achieve educational excellence and to inspire a life-long passion for learning.

Our vision is to be an extraordinary school district that tailors learning for each child, by working together!

Through our mission and vision, we strive to create a partnership of students, parents, teachers, staff and the community to provide a safe environment where all students acquire skills, knowledge, abilities and behaviors necessary to be productive citizens in an ever-changing world.

Through these core values, we demonstrate in actions and words:

- We act with integrity, honoring the Code of Conduct – Respect, Honesty, Kindness, Responsibility, and Fairness.
- We are responsive to the diverse needs of all learners.
- We are dedicated to providing relevant and rigorous learning experiences.
- We prepare all learners to be contributing citizens in an ever-changing world.
- We are committed to the safety of all students and staff.
- We nurture relationships utilizing leadership, teamwork, communication, and problem-solving skills.
- We are committed to strengthening the school and community through partnerships and collaboration.
- We assure accountability through shared, data-driven decision making.





ALEXANDRIA Public Schools

Rich tradition. Bright future.

Mission

Our mission is to achieve educational excellence and to inspire a life-long passion for learning.

Vision

Our vision is to be an extraordinary school district that tailors learning for each child, by working together!

Core Values

Code of Conduct

We act with integrity, honoring the Code of Conduct-Respect, Honesty, Kindness, Responsibility, and Fairness.

Equity

We are responsive to the diverse needs of all learners.

Excellence

We are dedicated to providing relevant and rigorous learning experiences.

Citizenship

We prepare all learners to be contributing citizens in an ever-changing world.

Safety

We are committed to the safety of all students and staff.

Relationships

We nurture relationships utilizing leadership, teamwork, communication, and problem-solving skills.

Partnerships

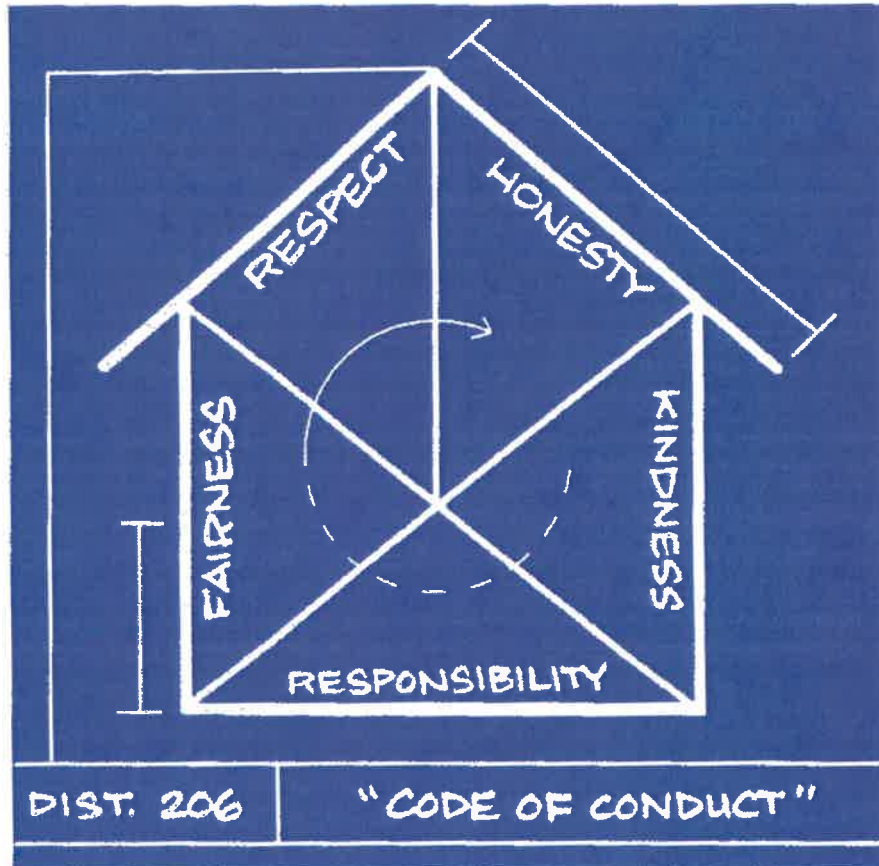
We are committed to strengthening the school and community through partnerships and collaboration.

Accountability

We assure accountability through shared, evidence-based, student-centered decision making.



ALEXANDRIA
Public Schools



B L U E P R I N T F O R

Respect

Be considerate of self, others, their beliefs, and property.

Kindness

Be caring, friendly, and helpful.

Honesty

Be truthful.

Fairness

Be committed to the just treatment of others.

Responsibility

Be dependable and accountable.

Alexandria Public Schools students, staff, parents, and community members will dedicate themselves to these Code of Conduct standards.

Section 1—Introductory

V. District Mission, Vision & Strategic Goals

STRATEGIC PLAN OVERVIEW:

Goal: We're Personal

- We will create learning experiences based on students' strengths, passions and unique needs.
- Teachers, staff and administrators form supportive relationships with students.
- We customize the educational approach to engage every child.

Goal: We're Comprehensive

- We will remove barriers that prevent or hinder learning.
- We offer something for everyone – a variety of programs, courses and services – tailored to all students and designed to promote increased student achievement and participation.
- We will engage families and community members in the education of our students.

Goal: We're Responsive

- We will provide relevant learning and working spaces.
- We will adapt resource allocation to accommodate need.
- We will attract, hire, retain and train our staff to be their very best.
- We will optimize our resources through efficient and effective systems.

STRATEGIES:

1. We will personalize the learning experience to ensure each child will be prepared for success in college and career.

- Portrait of a Graduate
- System for creating and monitoring learning plans for each child
- Technology as a tool: instruction, communication and learning

2. We will engage every student.

- 1:1 Initiative
- Project Based Learning
- Student voice

3. We will improve opportunity and achievement.

- Students with college credit and/or certification
- Online learning options
- Aligned and expanded secondary course offerings
- MTSS: Academic and behavior
- Options Hour / SNAP time



ALEXANDRIA PUBLIC SCHOOLS



ACADEMICS • ACTIVITIES • ATTENTION

STRATEGIC GOALS

Goal #1: We're Personal

We will provide a *supportive and engaging learning experience* ensuring the success of each child.

Goal #2: We're Comprehensive

We will offer a *variety of programs, courses and services* to meet the unique needs of our students.

Goal #3: We're Responsive

We will *optimize our resources* through efficient and effective systems.

Let's be... A-Team Awesome!!!

A Team Norms

- Build Trust
- Listen
- Presume Positive Intent
- Honor the Absent
- Follow the Code of Conduct:
 - Honest
 - Fairness
 - Kindness
 - Responsibility
 - Respectful
- Communicate Clearly:
 - Ask questions if needed
 - Provide clear expectations
 - Consider tone in voice and in email
 - Consider 'need to know'
- Maintain a 'Collaborative Mindset'
- Maintain a 'Growth Mindset'
- Smile
- Have Fun
- Celebrate our Successes

Alexandria Public Schools



ACADEMICS • ACTIVITIES • ATTENTION

Section 1—Introductory

V. District Mission, Vision & Strategic Goals

CURRICULUM ADVISORY COUNCIL (CAC)

The CAC provides advice, direction, and support to the school district regarding the design, integration, implementation, and evaluation of curriculum, instruction, and assessment. The CAC membership includes parents, students, teachers, administrators, business, community, and school board representatives to ensure that a wide range of perspectives is represented.

DISTRICT STAFF DEVELOPMENT GOALS

Goal 1: Provide *leadership training* for staff.

- Professional Learning Communities (PLC) that focus on student learning, raising achievement scores, and building a collaborative culture in each building.
- Write Collaborative Student Learning Goals via PLC team.
- Building Leadership Team training.

Goal 2: Revise and create curriculum that aligns with state standards, that supports the *curriculum review process* and personalized learning.

- Elementary curriculum implementation: math, balanced literacy & content literacy, science specialists.
- Support integration of SMART Boards and utilize technology integrationist at DMS.
- Begin curriculum review process for Science.
- Support academic programming for PreK-12.

Goal 3: To elevate the *consistency and effectiveness* of teaching, assessment intervention and learning.

- Training and application of tiered support structures currently in place.
- Using data to design learning opportunities appropriate to students' current level of performance.
- Expand intervention options and training through continued clarification of a multi-tiered system of support (MTSS). Including application of research based, best practice instructional strategies, interventions, accommodations and modifications.
- Implementation of LETRS.

Goal 4: Provide *mentorship and induction programming* to probationary teachers, along with support for implementation of strategies and expectations as appropriate to the program.

Goal 5: Provide training for *general licensure* and increasing capacity for teaching/applying skills directly related to *job requirements*.

- A-Comp Coaches for all staff.
- Reflective dialogue around Danielson framework and professional growth.
- Leadership training for coaches and teacher leaders.

Section 1—Introductory

V. District Mission, Vision & Strategic Goals

WORLD'S BEST WORKFORCE REPORT

The 2013 Minnesota Legislature passed a law that changed the school district process for reviewing curriculum, instruction and student achievement. The World's Best Workforce (WBWF) Plan is intended to serve as a foundational document that aligns educational initiatives that serve students pre-K through high school. The plan replaces the state-mandated "Annual Report on Curriculum, Instruction and Student Achievement".

The World's Best Workforce legislation is based on five goals:

1. All students meet school readiness goals.
2. All students in third grade achieve grade level literacy.
3. Closing the identified academic achievement gap(s).
4. All students attain career and college readiness before graduating from high school.
5. All students graduate from high school

The Alexandria Public Schools World's Best Workforce Plan, coupled with the district's Strategic Plan, provide a solid foundation to accelerate student achievement. The document outlines:

- Student Achievement Goals
- Strategies Implemented to Meet Goals
- Goals Progress

THE A-TEAM TALK NEWSLETTER

The district's World's Best Workforce Report is embedded into an A-Team Talk Newsletter that is distributed to district residents in the fall of every year. The following 16 pages provide a copy of the most recent A-Team Talk Newsletter from the Fall of 2018.

PORTRAIT OF A GRADUATE

Last year, with input from 1,000 internal and external stakeholders, the district identified a set of attributes critical for ensuring students are future ready. We refer to these skills as the Portrait of a Alexandria Public Schools' Graduate (POG). The six identified attributes include: Creative Thinker, Civically & Globally Engaged, Critical Thinker, Collaborator, Communicator, and Self-Directed.

A visual of these attributes can be found following the A-Team Talk Newsletter.

the **A** Team Talk

2018 FALL - DISTRICT 206 NEWSLETTER

News for residents and friends
of Alexandria Public Schools



INSIDE:
Student Shadow
Experience

World's Best
Workforce Report

Fishing For Ideas



Superintendent's Message

Welcome to the 2018-19 school year! This school year we will continue our focus on the three strategic initiatives that have been the cornerstones for the work of the district for the past few years. The three initiatives essentially keep us focused on what is important to meet the mission of every student learning, growing and succeeding and our vision of being an extraordinary district by working together. Our three focus areas center on student learning and engagement (We're Personal); effective programs and services to meet student needs (We're Comprehensive); and sound stewardship of resources (We're Responsive).

The administrative team and I, along with building leadership teams, fine tune action plans to help bring these focus areas to fruition. Highlights of our work this year will be our innovation zone projects; implementation of our Portrait of a Graduate plan that ties back to our Most Likely to Succeed work; conducting community demographics and long-term facility studies; and planning for long-term financial stability.

Across the district, from bus drivers to custodians, food service associates to administrative support professionals, principals to teachers, we are all committed to making sure our students are on the pathway to success. We are ready to work collaboratively to ensure that each child in our district receives the best education possible. I look forward to working with you to help us realize this vision for our students.

Here's to a great school year!

Julie Critz, Superintendent

Welcome to our newest members of the **A Team**

When Alexandria Public Schools opened its doors to begin the new school year, teachers and administrators were on hand to welcome the youngest Alexandria Cardinals – the Class of 2031!

In Alexandria Public Schools, we have developed an outstanding all-day, every day kindergarten program. Our primary goal is to inspire in children a love of learning. Providing children with experiences that help them become confident, successful learners and achieve personal growth is at the heart of the district's mission.

Every kindergarten student receives a free t-shirt welcoming them to the A Team. The t-shirt serves as their first official Cardinal spirit wear and commemorates their graduation year with a number 31 on the back.

Kindergarteners have quickly settled into their day-to-day routines and any nervous anticipation from the first day of school has been replaced with enthusiasm for new and exciting adventures in learning.



On the cover:

Voyager Elementary kindergarten students representing the Class of 2031, our newest members of the A-Team, are excited for outside recess time on a beautiful fall day.

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Jill Johnson

DESIGN

Local Level Marketing

PHOTOGRAPHERS

Select Digital Memories

Jill Johnson

SUPERINTENDENT

Julie Critz

SCHOOL BOARD

Dean Anderson

Dave Anderson

Pam Carlson

Bob Cunniff

Angie Krebs

Sandy Susag

Alan Zeithamer

The A Team Talk is published by Alexandria Public Schools, Independent School District 206. Send correspondence to Jill Johnson, Alexandria Public Schools, Communications & Marketing Supervisor, PO Box 308, Alexandria, MN 56308, email jjohnson@alexandria.k12.mn.us or call 320-762-2141 ext. 4202.

Homecoming 2018

Alexandria's weeklong Homecoming 2018 celebration was a success! Enthusiastic Cardinal spirit and events designed for the entire community contributed to an exciting week. Homecoming activities are sponsored by the Alexandria Area High School Student Council. The organization's advisors are Mitch McGuire and Kallie Grote.



Homecoming Royalty Court 2018



The week kicked off with powder puff football and volleyball



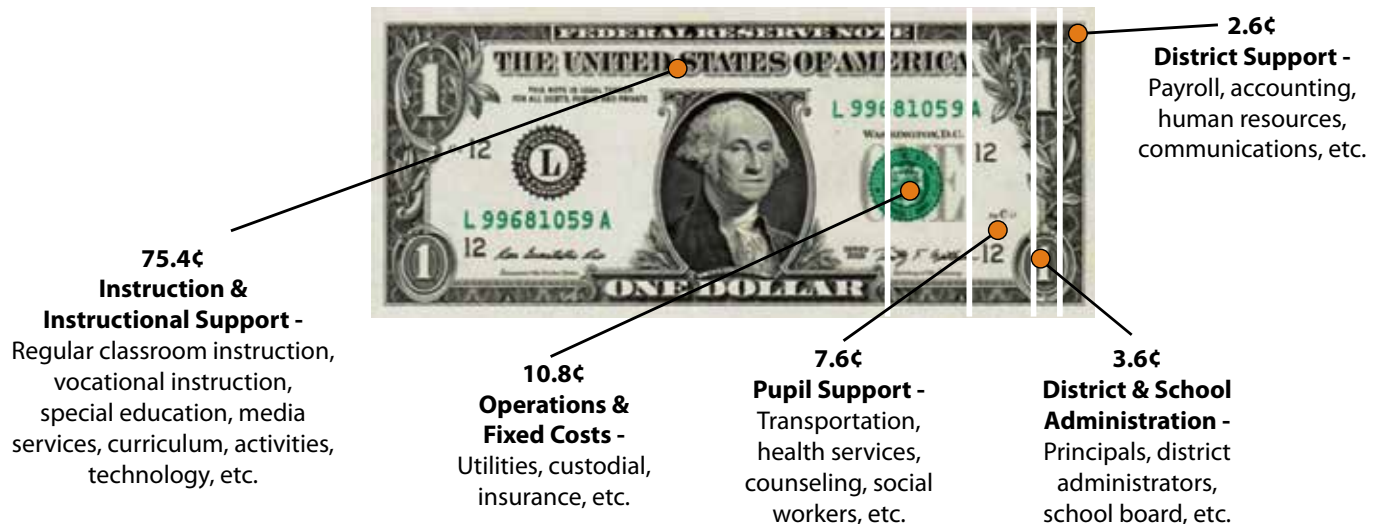
A community pep rally and pre-game tailgate party got everyone in the spirit for the big game.



A community homecoming parade in downtown Alexandria drew large crowds and was led by Hall of Fame inductees. Community members cheered on the parade participants, which included representatives from Alexandria Schools teams and activities, community groups and local businesses.

Investing in students

The General Fund supports the majority of our school district operations. For every dollar of the total General Fund budget, 75.4 cents goes to instruction. The General Fund dollar is divided below with examples of the type of expenditures covered.



Your School District is a worthy investment

This table reflects how Alexandria compares with some other school districts relating to school property taxes.

SCHOOL PROPERTY TAX (PER \$1,000 OF TAXABLE PROPERTY VALUE)

AREA DISTRICTS

ALEXANDRIA	\$3.29
Brandon-Evansville	\$2.08
Minnewaska	\$3.37
Osakis	\$3.35
Parkers Prairie	\$3.88
Sauk Centre	\$3.89
West Central	\$5.63

COMPARABLE DISTRICTS

Bemidji	\$3.17	Northfield	\$6.61
Brainerd	\$3.65	Owatonna	\$4.87
Cambridge-Isanti	\$4.79	Princeton	\$4.35
Detroit Lakes	\$2.24	Sartell – St. Stephen	\$4.53
Grand Rapids	\$2.20	Sauk Rapids-Rice	\$4.53
Monticello	\$3.62	Willmar	\$3.38
Moorhead	\$4.69		

District receives clean audit

The district received a clean, unmodified financial audit opinion, according to information presented on October 15th at the regular school board meeting by Eide Bailly representative, Luke Evenson.

Further, the district received a clean, unmodified opinion on compliance for the major federal award programs report. A clean, unmodified opinion is the best designation a school district can receive.

The district finished the year with favorable budget variances for both revenues and expenditures, resulting in the unassigned fund balance to stand at \$5,813,481. General fund expenditures in fiscal year 2017-18 were \$49,810,994, meaning the district's unassigned fund balance for the general fund stands at 11.7% of annual expenditures, which falls within the range of the board-adopted fund balance policy.



Shadowing students to gain perspective

By Julie Critz, Superintendent, Alexandria Public Schools

One of the district's core values is around being student-centered. In order to live out this value, I have asked everyone on the district leadership team to shadow a student with the intent of understanding a day in the life of an Alexandria student. School leaders make decisions every day that affect the educational experiences of students, which has made me, ponder; do we really know what their experience is like on a day-to-day basis?

As educators, and as parents, we all have our own personal experiences and perspectives to draw from. My perspective comes certainly from being a student, but also from being an early childhood teacher, elementary teacher, elementary principal, high school principal and director of teaching and learning. However, in this fast changing world, I know that my experiences may not necessarily be relevant to today's learners. As superintendent, I feel it is imperative that those who are making decisions on behalf of stakeholders, work hard to empathize and understand what's real for those stakeholders. We cannot lose perspective of what a student's daily experience is like, in 2018, if we are going to effectively make decisions on their behalf.

Recently, I had the privilege of completing two shadowing experiences. I shadowed a sixth-grade student at Discovery Middle School and a third-grade student at Voyager Elementary School. Although it looks different at the elementary level than the secondary level, the intent is the same – to develop a deeper understanding of what it really feels like to be in our school buildings.

My shadowing experiences have been fun, eye-opening and overall terrific experiences! A few of the experiences and "lessons" I learned thus far:

- Students appreciate choice. They were motivated more greatly by making choices that were of interest to them.
- When students are empowered to make decisions on a daily basis, they start to build that skill of self-direction and efficacy.
- Students were learning actively through creating, questioning and discovering.
- The value of relationships is evident in all settings. Students helping students. Students helping teachers. Staff members taking time to visit, sit with, check in on, and encourage students happened in every situation. Relationships matter.



During Reading Workshop, third grade Voyager Elementary student Weston Burkey, discusses the book he has chosen with Superintendent Julie Critz. Students in Elizabeth Billberg's classroom have been learning the difference between fiction and nonfiction and what clues the book gives us to know the difference.

This dedicated time in the classrooms shadowing students has also helped me observe 21st century skills in an up close and personal way. Last year, with input from 1,000 internal and external stakeholders, the district identified a set of attributes critical for ensuring students are future ready. We refer to these skills as the Portrait of a Alexandria Public Schools' Graduate (POG). The six identified attributes include: Creative Thinker, Civically & Globally Engaged, Critical Thinker, Collaborator, Communicator, and Self-Directed.



To achieve educational excellence and to inspire a life-long passion for learning.

I have asked the leadership team members to jot down their observations and then we will share our experiences and insights at our team meetings. It's my belief these collective student shadowing experiences will ultimately help us make the best decisions for students.

I continue to be amazed at how extraordinary children are. They are doing amazing things because they have extraordinary parents, teachers and support staff, and a supportive community. Your continued support, engagement and interest in our schools and the limitless potential of our students is needed and appreciated!

Miltona Science Magnet School improvements



At the October 15 meeting, the School Board took action to approve an agreement with JLG Architects to design plans for improvements at Miltona Elementary. The total project budget as identified in the agreement is \$700,000.

A first design meeting was recently held with the Miltona teachers. Dan Miller, JLG Architects, facilitated the process of listening to project goals, setting priorities and creating some tentative plans to begin considering.

The construction timeline is set for summer 2019, with the design scheduled from October through December of this year. The goal is to work through the process from conceptual design to the bid process by the end of January, putting the district in a good position for a summer project.

Alexandria Public Schools has gone mobile

The mobile app is a one-stop shop for news, directory information, notifications, calendars, and more. Users can customize the app by selecting which schools' information they want pushed to the app. Parents and students can access specific student data by using their district login credentials. Users can also choose to receive push notifications/updates about school closures. This app is now available through the App Store or Google Play, search "Alexandria Public Schools" to find it.



School Calendar Key Dates



	2018-19	2019-20
First Day of School	Sept 4	Sept 3
2-hour late start PreK-12	Sept 26	Sept 25
Fall Break	Oct 18-19	Oct 17-18
Thanksgiving Break	Nov 22-23	Nov 28-29
Winter Break	Dec 24-Jan 1	Dec 23-Jan 1
MLK Jr., Day	Jan 21	Jan 20
2-hour late start PreK-12	Feb 6	Feb 5
February Non-School Days	Feb 15, 18, & 19	Feb 14, 17, & 18
March Non-School Days	March 22 & 25	March 20 & 23
2-hour late start PreK-12	April 3	April 1
April Non-School Days	April 18, 19, & 22	April 10 & 13
Memorial Day	May 27	May 25
Graduation	May 31	May 29
Last Day of School for PreK-12 Students	June 4	June 2

To view or download the full 2018-19 & 2019-20 school calendars that reflect additional details such as parent/teacher conferences, and end of grading periods, visit the district website at www.alexandria.k12.mn.us.

World's Best Workforce

The 2013 Minnesota Legislature passed a law that changed the school district process for reviewing curriculum, instruction and student achievement. The World's Best Workforce (WBWF) Plan is intended to serve as a foundational document that aligns educational initiatives that serve students pre-K through high school. The plan replaces the state-mandated "Annual Report on Curriculum, Instruction and Student Achievement."

The World's Best Workforce legislation is based on five goals:

1. All students meet school readiness goals
2. All students in third grade achieve grade level literacy
3. Closing the identified academic achievement gap(s)
4. All students attain career and college readiness before graduating from high school
5. All students graduate from high school

The Alexandria Public Schools World's Best Workforce Plan, coupled with the district's Strategic Plan, provide a solid foundation to accelerate student achievement. The following pages are a report summary for 2017-18 of student achievement goals, strategies implemented to meet the goals, and goals progress around the World's Best Workforce initiative.

GOAL 1

school readiness

Community-wide Early Childhood Screening

Alexandria Public Schools (APS) provides Early Childhood Screening to support the basic health and development of a child between the ages of 3 and 4 years. This screening is required for entrance into any school in Minnesota and is free to Alexandria Public Schools' preschoolers. Screening is a simple, careful check of a child's development in the areas of speech and language, concepts and thinking, movement, social and emotional health, and physical growth. It is designed to support the current development of young children and if beneficial, suggest resources to prepare the child for kindergarten.



FACT 267 preschoolers received an Early Childhood Screening.

FACT 195 preschoolers were served through preschool programming.

School Readiness Programs

Student Achievement Goal:

- 85% of children enrolled in APS early education programming will maintain a developmentally appropriate skill level or increase phonological awareness skills as identified by the Early Childhood Indicators of Progress (ECIP - Minnesota's Early Learning Standards). The L5 Phonological Awareness ECIP is defined as: Child is able to hear and understand the discrete sounds that make up language - a foundational skill for being able to read fluently.

Strategies Implemented to Meet the Goal:

- All Early Education teachers were provided ongoing training in the research-based Opening the World of Learning (OWL) assessment and curriculum.
- Assessments based on the ECIPs and OWL curriculum were used to identify student strength and weakness areas in alphabet knowledge and phonological awareness.
- Data was used to develop strategies to enhance learning in the classroom environment and individualize learning for each preschooler.
- Progress checks along the way were completed to monitor student growth.
- Early Education Center teachers and staff worked together to support progress by collaborating on impactful learning activities that are engaging and beneficial.

Goal Progress:

- 99% of kindergarten eligible students attending APS preschool maintained or exceeded developmentally appropriate skill level, based on the L5 Early Childhood Indicator of Progress as measured by a rubric based on Minnesota's Early Learning Standards and the OWL (Opening the World of Learning) curriculum.

GOAL 2

third grade literacy



FACT ↑ **4** **PTS**

Academic growth in reading was achieved for Grade 3 students.

All Students in Third Grade Achieving Grade-Level Literacy

Student Achievement Goal:

- *The goal is that all students are able to read at or above grade level by the end of third grade.*

Strategies Implemented to Meet the Goal:

- *The District's Local Literacy Plan is a systematic approach to ensure all students will make progress in reading each year, with a minimum target of one year's growth for each child.*
- *Annual target goals are established at each grade level toward the overall goal of 100% by end of third grade.*
- *Each grade level works toward an end-of-year goal, and uses a mid-year benchmark assessment to guide decision making.*
- *A data collection and management system is in place for the purposes of screening, diagnostics and progress monitoring for academics and behavior.*
- *Student performance on the Fountas and Pinnell text leveling assessment in grades K-2 and STAR Reading Assessment for Grade 3 provides an annual check of third grade literacy progress.*
- *Classroom teachers are supported by Professional Learning Communities and literacy coaches.*
- *Staff will effectively communicate with parents about their child's current level of performance and ways to enhance their child's literacy development.*

Goal Progress:

- *65% of grade 3 students met or exceeded grade level proficiency according to spring 2018 Minnesota Comprehensive Assessment (MCA) tests.*
- *75% was the average for K-2 students that met or exceeded their grade level literacy standards as measured by Fountas and Pinnell Benchmark Assessment.*

GOAL 3

closing achievement gaps



Alexandria Public Schools measures students' progress and analyzes the results – looking closely at the percentages of students exceeding proficiency, meeting proficiency or meeting partial proficiency on standards measured by the Minnesota Comprehensive Assessment. These results are analyzed to identify any achievement gaps and ensure that schools are performing.

FACT **↑5 PTS**

Grade 5 students had an increase of nearly 5 percentage points in math as measured by the MCA assessment.

Closing the Achievement Gaps

Student Achievement Goal:

- The gap in math and reading for students identified as Free & Reduced will decrease.

Strategies Implemented to Meet the Goal:

- Ensure academic curriculum will be data driven.
- Embed Minnesota Academic Standards within all curriculum areas.
- Focus on academic growth for each individual child.
- Utilize Professional Learning Communities to focus on the strategies that impact achievement for all students.

Goal Progress:

- Districtwide there were small achievement gap closures in both reading and math.
- Increased results analysis process at elementary-high school level.
- Increased use of progress monitoring in mathematics.
- Implemented additional reading interventions.
- Evaluated the implementation of MTSS (Multi-tiered System of Supports).
- Increased focus on social skills – screener implementation, systemized interventions and progress reporting.
- Carlos Elementary was recognized for being in the highest 5 percent of schools in the state for math progress overall, consistent attendance overall, consistent attendance special education, and students who qualify for free or reduced-price lunch.
- Discovery Middle School was recognized for math and reading progress overall in the Asian student category.

FACT



GOAL 4

college & career readiness



FACT **75.7%**

of seniors in the Class of 2018 reaped the benefits of college and career ready experiences during their four years of high school.



College and Career Readiness

Student Achievement Goal:

- 100% of the Class of 2018 will be college and/or career ready.

Strategies Implemented to Meet the Goal:

- Use STAR, MCA, and ACT data to identify students not meeting benchmarks. Academy and department teams will research and implement strategies to provide extra support for identified students.
- Use formative assessments and researched strategies to prepare students to pass college level entrance exams.
- Use formative assessments and researched strategies to prepare students to pass college level entrance exams.
- Investigate college entrance exam prep classes and/or Workforce Center orientation.
- Increase number of internships and externships.
- Continue to implement new CAPS (Center for Advanced Professional Studies).

Goal Progress:

- 11 Alexandria Area High School students earned AP Scholar Awards in 2018. The AP Program recognizes students who have demonstrated college-level achievement through AP courses and exams.
- 54% of graduates plan to attend a 4-year college/university; 28% plan to attend a 2-year college; 11% plan to enter the workforce, 6% continuing; and 1% plan to enter military service.
- 75.7% of the Class of 2018 seniors earned college credits, took a CAPS (Center for Advanced Professional Studies) course providing them with project-based, real world experiences; experienced an internship or externship; and/or completed an industry certification to help secure employment.



graduation rate



FACT **92.32%**

Graduation Rate

Student Achievement Goal:

- Alexandria Area High School will increase the graduation rate from 92.9% to 95%.

Strategies Implemented to Meet the Goal:

- 9th grade focus on college & career planning and skill development in Freshman Seminar Course.
- Partnered with College For Every Student (CFES), who works with schools across the country to support students in the exploration of college and career possibilities, training and resources for our educators and connecting students with mentors to enhance their skills that support college and career readiness.
- Academy teams implemented interventions during Academy collaboration time.
- Student support team analyzed student data of former students who have dropped out or not graduated on time.
- Students not meeting credit eligibility at the end of the semester were identified. Individualized credit recovery plans were implemented with affected students.
- Implemented a tiered intervention system for at-risk students.
- Implemented additional data tools to support student growth.
- Promoted participation in student activities knowing that involvement in activities is directly connected to higher GPA and student success.

Goal Progress:

- The four-year adjusted cohort graduation rate is 92.32%, as reported August 30, 2018 as part of the state's new North Star accountability system.
- Student attendance improved from 2016-17 to 2017-18.





L to r: Robert "BJ" Johnson, Dr. Heather Stefanski, and Ed Rooney proudly pose with their plaques following their induction into the Alexandria Public Schools Hall of Fame.

The **Alexandria Education Foundation** (AEF) partners with Alexandria Public Schools to provide financial support for unique learning experiences for students in grades PreK through 12. Projects funded by the Foundation expand classroom experiences beyond the boundaries of the school district's budget.

Recently, the Foundation hosted their 12th annual Alumni Hall of Fame Luncheon and their 10th annual Jeans & Jewels Fundraiser at the Broadway Ballroom in conjunction with homecoming festivities. Proceeds from the events, which totaled nearly **\$17,000**, will go to fund innovative teaching ideas that increase learning opportunities for students in Alexandria Public Schools.

AEF established the Hall of Fame event to honor deserving alumni and staff for excellence, accomplishments, and recognition in their field or fields. This year, three individuals were inducted as the Hall of Fame class of 2018 - Robert C. Johnson, Ed Rooney and Dr. Heather Stefanski.

Over 225 alumni, family, friends and community members attended the luncheon held September 21.

Donate Now!

Thanks to your support, the Alexandria Education Foundation is helping more students each year reach their full potential, which in turn, makes the future of our community that much brighter. Donations can be made online at www.alexeducationfoundation.org, or by mail to **AEF, P.O. Box 308, Alexandria, MN 56308.**



Spotlight - 2018 Classroom Innovation Grant Recipient

Teacher: Lukas Gotto

School: Discovery Middle School

Grade: 6th through 8th grade

Amount Funded: \$3,600

Q1: What is the focus of your Innovation Grant?

A: Exciting is engaging and engaging is learning. The focus of this grant is to enhance student learning using new educational technologies. By diving into 21st century learning, we can increase student engagement to help them better understand complex concepts. With this grant, we were able to get two dozen more spheros so we could have an entire classroom set. This lets us individualize the learning process more for our students. Most importantly, it helps us introduce coding/programming to students in a really fun way. It is our job to prepare students for the world they will be entering.

Q2: What benefit(s) has your AEF grant brought to your students?

A: The Alexandria Education Foundation grants bring District 206 many benefits each year. One of the biggest benefits is the introduction to coding and programming in fun ways to students. Also, the learning opportunities we have now allow us to have 1:1 spheros in a class so each child can be learning at the same time. It also allows us to differentiate more efficiently as students can learn at the level they are at. Pushing each child individually is critical to helping them all reach their potential. Without the AEF grant opportunities, we would not be able to have all these opportunities for students.

AEF Classroom Innovation Grants support student-engaged projects that enrich learning and encourage classroom innovation. Since 2009, AEF has awarded over \$212,000 in innovative teaching grants.

DISTRICT SURVEY GATHERS RESIDENT INPUT TO HELP GUIDE EDUCATIONAL PLANNING



Representatives from Springsted Incorporated, a public finance and consulting firm based in St. Paul, recently contacted residents of District 206 the first two weeks of October to gather data on the public's perception about the district's educational program, financial management, needs for the future, and communication preferences.

The survey consisted of 37 questions and was conducted by telephone. The survey was administered to 400 randomly selected respondents living within the school district and representative of the population of the district in terms of age, ethnicity, geography and those with school-age children.

Springsted has previously conducted community surveys for the district. Results of the survey are scheduled to be presented at the November 19 school board meeting and will help provide the school board with valuable information to help guide future decisions.

District receives school safety grant

Alexandria Public Schools was awarded a school safety grant to improve security for the Early Education Center at Woodland Elementary School. Alexandria was one of just 90 public school districts or charter schools to be awarded a school safety grant by the Minnesota Department of Education (MDE). The state received requests totaling \$255.5 million from 1,187 applications, with just 123 projects chosen to split the \$25 million that was available.

The \$80,593 grant award for the Early Education Center includes improvements for physical upgrades, such as a new secured entrance area and access controls, as well as visitor protocols. "Safety has always been a top priority," stated Superintendent Julie Critz. "This funding will allow us to make some needed improvements that will ensure our kids have a safe learning environment."



'Fishing for Ideas' in Alexandria Public Schools

Alexandria Public Schools is committed to creating a culture of innovation to meet the needs of today's learners. This school year, we are piloting an innovation experience at Discovery Middle School and Alexandria Area High School. Secondary staff have been invited to share their ideas on how to enhance students' educational experiences and make our district a better place to work and learn.

This crowd-sourced innovation process model is part of Innovate K12.

Alexandria Public Schools is part of a *cohort of nine Minnesota school districts taking part in this year-long process. In Alexandria, we are referring to our innovation event as our 'Fishing for Ideas' season. Ideas are submitted through a virtual, web-based platform. Staff review, comment on, and join up with others' amazing ideas. This crowd-sourcing approach will lead us to 'keep' some of the ideas through the process of human-centered design thinking to create prototypes and test the ideas. Other ideas may end up in a 'catch and release' area for further growth. Unlike fishing, the size of the idea is not connected to being a keeper or getting thrown back in the lake.

We aspire to be a district that celebrates innovation and embraces change. In order to achieve that we need our staff to help identify opportunities, generate creative solutions, and become problem-solvers. We look forward to updating you on ideas generated through this process that could potentially be implemented.



**Fridley Public Schools, Hopkins Public Schools, Pine Island Public Schools, Prior Lake-Savage Public Schools, Saint Peter Public Schools, Waconia Public Schools, White Bear Lake Area Schools, and South Washington County Schools.*

The 2018 Carolers are available for appointments

The Carolers of Alexandria were established in 1962 and have been performing holiday music in and around Alexandria for the past 56 years. The 2018 group was selected last spring, and have already begun preparations for a busy holiday season. Each year, they typically have about 50 performances scheduled between Thanksgiving and the Christmas Holiday break.

If your group or organization would like to schedule a performance of the Carolers, please contact AAHS Vocal Music Director, Steve Deitz, via email: sdeitz@alexandria.k12.mn.us. The holiday booking schedule fills up quickly so don't delay!



The 2018 Carolers of Alexandria: Back row (l to r): Nick Nelson, Sam Maier, Colin Barten, Beau Granning, Gabe Moore, Matthew Adolphsen; Middle row (l to r): Ki Blaser, Ari Janssen, Lauren Russell, Madeline Dudley, Andy Tollin; Front row (l to r): Olivia Maday, Sydney Christenson, Nicole Brittin, Emily Elliott, Valon Deising.

Points of Pride



The Minnesota State High School Coaches Association has announced the 2018 Hall of Fame recipients and **Wendy DeVorak Kohler** has been selected for this distinguished award. Wendy has been coaching Varsity Girls basketball for 33 years at Alexandria. During this time, she has accumulated 579 wins, which makes her the winningest female basketball coach in Minnesota.



Ty Granning was recently named the 2018 Minnesota State Assistant Track Coach of the Year by the Minnesota High School Coaches Association. Congratulations Coach Granning!



Congratulations to the **Alexandria Public Schools Orchestra students and teachers, Brad Lambrecht and Maddie Long**, for receiving the Minnesota String Orchestra Teachers Association (MNSOTA) 2018 Meritorius Orchestra Program Award. The award recognizes ongoing excellence for the entire school district's orchestra program. The award was given at a luncheon presentation on October 18 in St. Paul.



Nathan Knick, Art Teacher at Alexandria Area High School (AAHS), has been selected for the 2018-19 High School Art Educator of the Year by the Art Educators of Minnesota (AEM-MN). Nathan will be honored at the annual AEM-MN Award Lunch on November 3.



Congratulations to **Jessica Chipman, AAHS Theatre Arts Director** who was offered a publishing contract for her 2017 One Act Play, *Icarus*. "Most exciting has been sharing this news with my former students and current students who were part of the original show and inspired me." The play featured original music by Josie Nelson.

Eleven high school students recognized as AP Scholars

The College Board recently recognized 11 Alexandria Area High School graduates and current students as 2018 AP Scholars based on their performance on Advanced Placement (AP) exams.

AP courses are taught by high school teachers who follow course guidelines developed and published by the College Board. AP courses are an option for high school students to access college-level learning opportunities while enrolled at Alexandria Area High School and taking courses on the high school campus. Most colleges and universities nationwide offer college credit, advanced placement, or both, for qualifying AP Exam scores.

The AP Scholar Awards given and students recognized include:

- **AP Scholar** designation is granted to students who receive scores of 3 or higher on three or more AP Exams. Congratulations to Amanda Bittmann, Nolan Christenson, Parker Olson, Lauren Russell, Sonja Thompson, and Natalie Wieberdink.
- **AP Scholar with Honor** are students who receive an average score of at least 3.25 on all AP Exams taken, and scores of 3 or higher on four or more of these exams. Students that earned AP Scholar with Honor status Amos Hedstrom, Brian Johnson, Allison Prestby, and Christian Schlosser.
- **AP Scholar with Distinction** is granted to students who receive an average score of at least 3.5 on all AP exams taken, and scores of 3 or higher on five or more of these exams. Congratulations to Luke Tollefson, who earned the AP Scholar with Distinction award.

Eight of the eleven students graduated in June 2018. **Amanda Bittmann, Parker Olson, and Lauren Russell** (pictured below) are students currently enrolled at Alexandria Area High School.



Amanda Bittmann



Parker Olson



Lauren Russell

Angie Anderson honored with A Champion in Education (ACE Award)

Angie Anderson, is the 2018 recipient of the Alexandria Public Schools annual ACE Award (**A** **C**hampion in **E**ducation).

The award recognizes individuals who support public education through advocacy, partnership, service or donation of resources.

Angie has been a volunteer in the district since 2000, contributing over 2,000 hours to date. Over the years, she has volunteered in various capacities from classroom support and media center support, to school pictures, book fairs, vision and hearing screenings, field trips, and band boosters.

Angie exemplifies grassroots volunteerism. She truly wants no recognition and expects nothing in return for what she gives – she does it purely because she wants to make a difference and wants to give back. We are grateful for her extraordinary contributions to Alexandria Public Schools.



Angie Anderson 2018 ACE Champion and Superintendent Julie Critz.



Sam Maier

Sam Maier named Commended Student in the 2019 National Merit Scholarship Program



Sam Maier, a senior at Alexandria Area High School, has been named a Commended Student in the 2019 National Merit Scholarship Program. A Letter of Commendation from the school and National Merit Scholarship Corporation (NMSC), which conducts the program, were presented to this scholastically talented senior.

About 34,000 Commended Students throughout the nation are being recognized for their exceptional academic promise. Although they will not continue in the 2019 competition for National Merit Scholarship awards, Commended Students placed among the top 50,000 scorers of more than 1.6 million students who entered the 2019 competition by taking the Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT).

GET SOCIAL WITH US!

SOCIAL MEDIA #ATEAM206

WHAT:

Alexandria Public Schools is growing our Facebook, Twitter, Instagram & YouTube channels.



Facebook -
@alexmnsschools



Instagram -
@alexmnsschools



Twitter -
@alexmnsschools



YouTube -
Alexandria

WHY:

- Celebrate our students!
- Keep parents, students, community & alumni in the loop of what is happening at our schools.
- Promote events and share information like concerts, no school, or fundraiser reminders.
- Build an ongoing conversation of the positive impact our schools and programs are making in the lives of our students!

WHAT DO I NEED TO DO?

- If you are on these social media sites – follow us!
- Help promote the pages to your family and friends.
- If you aren't on these sites – that's OK. The school district will continue to provide communication through traditional channels.



Independent School District 206
PO Box 308
Alexandria, MN 56308

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High school tours offered to community

Alexandria Area High School is proud to host community tours to residents who may not have had an opportunity to tour the building or hear about the academic programming. General tours are 1.5 hours in length and will be led by student ambassadors. The tours will provide a basic overview of our facility and Academy Program model (with one of our administrators); building tour (with a student ambassador); and question and answer time (one of our administrators will lead the discussion). Tours will be offered on the following dates:

- November 29, 2018 – 9:00-10:30 a.m.
- March 7, 2019 – 9:00-10:30 a.m.

Call Cindy Hughes, Superintendent's administrative assistant, to reserve your spot. Participants should check in at the high school's main office by 8:55 a.m. to start the tour.

ALEXANDRIA AREA HIGH SCHOOL THEATRE DEPARTMENT PRESENTS:

LEGALLY BLONDE

MUSIC & LYRICS BY
LAURENCE O'KEEFE & NELL BENJAMIN
BOOK BY HEATHER HACH
BASED ON THE NOVEL BY AMANDA BROWN
& THE METRO-GOLDWYN-MAYER MOTION PICTURE

NOVEMBER 15-17 AT 7:30PM
NOVEMBER 17-18 AT 2:00PM
AAHS PERFORMING ARTS CENTER

\$10 FOR ADULTS
\$8 FOR STUDENTS
TICKETS: WWW.ALEXANDRIA.K12.MN.US
AFTER OCTOBER 22ND

LEGALLY BLONDE IS PRESENTED THROUGH SPECIAL ARRANGEMENT WITH MUSIC THEATRE INTERNATIONAL (MTI). ALL AUTHORIZED PERFORMANCE MATERIALS ARE ALSO SUPPLIED BY MTI. WWW.MTISHOWS.COM

DIRECTED BY JESSICA CHIPMAN

Parent Advisory: Legally Blonde includes grown up situations and sensitive content.



PORTRAIT of a GRADUATE

To achieve educational excellence and to inspire a life-long passion for learning.

Creative Thinker

- Adaptability/Flexibility
- Innovative

Civically & Globally Engaged

- Service-Oriented
- Global Knowledge
- Citizenship

Critical Thinker

- Problem-Solver

Communicator

- Written
- Oral / Public Speaking / Presentation
- Listening
- Digital

Self-Directed

- Social-Emotional Intelligence
 - Perseverance
 - Resilience / Grit
 - Persistent
- Goal-Driven

Collaborator

- Teamwork



ALEXANDRIA
Public Schools

1410 South McKay Ave., Suite 201
Alexandria, MN 56308

Ph 320.762.2141 • Fax 320.762.2765
www.alexandria.k12.mn.us

2018-19 ANNUAL BUDGET



ALEXANDRIA PUBLIC SCHOOLS

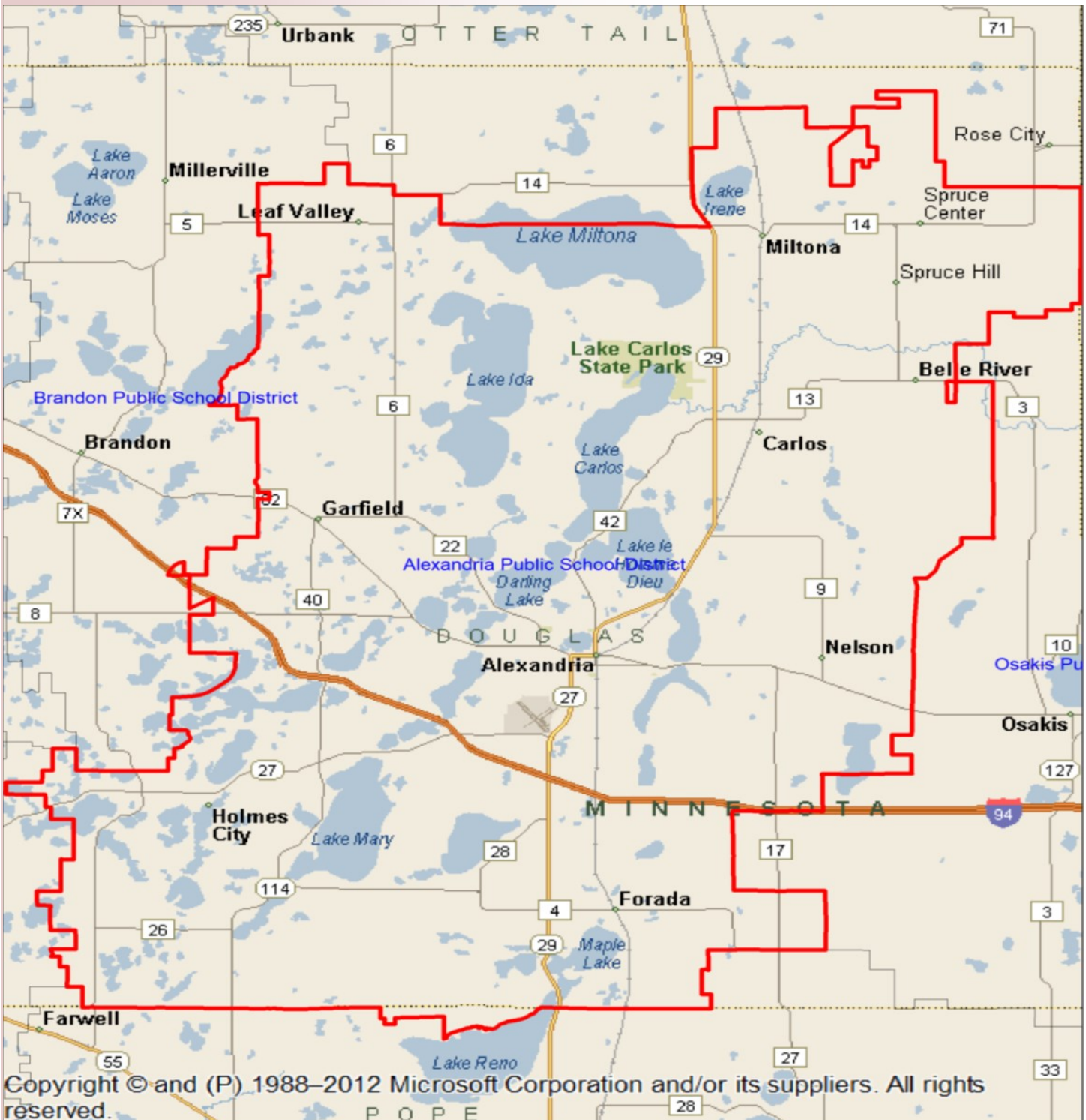
Independent School District No. 206

SECTION 2: ORGANIZATIONAL



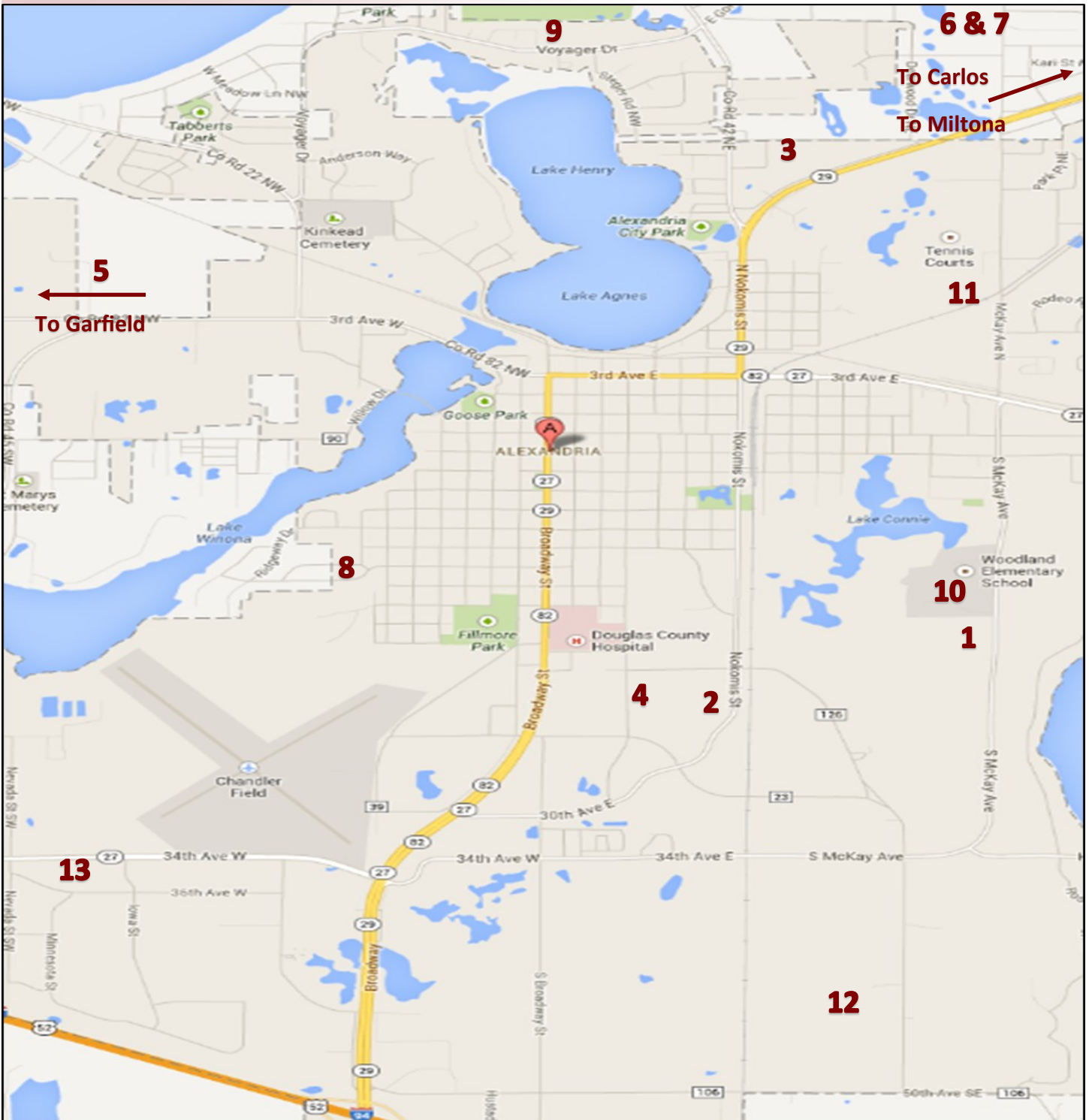
Section 2—Organizational

I. District Maps—District Boundaries



Section 2—Organizational

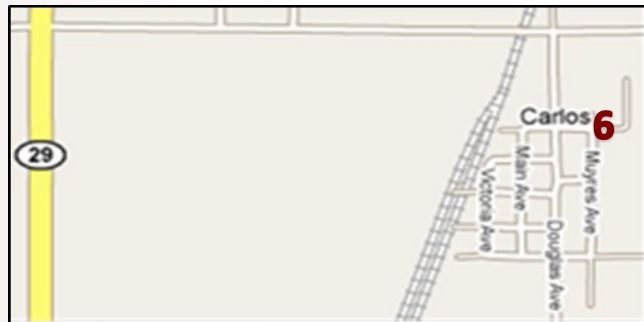
I. District Maps—City of Alexandria



Section 2—Organizational

I. District Maps—Cities of Carlos, Garfield & Miltona

Carlos



Garfield



Miltona



Section 2—Organizational

I. District Maps—Legend of Buildings

Location #1

District Administrative Office

1410 South McKay Avenue
Suite #201
Alexandria, MN 56308
Phone: (320) 762-2141
Fax: (320) 762-2765

Community Education Office

1410 South McKay Avenue
Suite #201
Alexandria, MN 56308
Phone: (320) 762-3310
Fax: (320) 762-2765

Early Education Center

1410 South McKay Avenue
Suite #102
Alexandria, MN 56308
Phone: (320) 762-3305
Fax: (320) 762-3306

Special Education Office

1410 South McKay Avenue
Suite #201
Alexandria, MN 56308
Phone: (320) 762-2141 Ext#4298
Fax: (320) 762-2765

Location #2

Food & Nutrition Services (FNS)

617 18th Avenue East
Alexandria, MN 56308
Phone: (320) 762-3315
Fax: (320) 762-3316

Transportation Services

617 18th Avenue East
Alexandria, MN 56308
Phone: (320) 762-3317
Fax: (320) 762-3316

Location #3

Runestone Regional Learning Center (RRLC)

700 Northside Drive NE
Alexandria, MN 56308
Phone: (320) 762-0627
Fax: (320) 762-8520

Location #4

Adult Basic Education (ABE) Alexandria Literacy Project

1601 Jefferson Street
(ATCC 700 Bldg)
Alexandria, MN 56308
Phone: (320) 762-3312
Fax: (320) 762-3313

Location #5

Garfield Elementary School (GES)

303 Sanstead Street East
Garfield, MN 56332
Phone: (320) 834-2261
Fax: (320) 834-2260

Location #6

Carlos Elementary School (CES)

20 North Douglas Avenue
Carlos, MN 56319
Phone: (320) 852-7181
Fax: (320) 852-7538

Location #7

Miltona Elementary School (MES)

271 Dale Street
Miltona, MN 56354
Phone: (218) 943-2371
Fax: (218) 943-5140

Location #8

Lincoln Elementary School (LES)

1120 Lark Street
Alexandria, MN 56308
Phone: (320) 762-3320
Fax: (320) 762-3321

Location #9

Voyager Elementary School (VES)

203 County Road 44 NW
Alexandria, MN 56308
Phone: (320) 762-3325
Fax: (320) 762-3326

Location #10

Woodland Elementary School (WES)

1410 South McKay Avenue
Suite #101
Alexandria, MN 56308
Phone: (320) 762-3300
Fax: (320) 762-3301

Location #11

Discovery Middle School (DMS)

510 McKay Avenue North
Alexandria, MN 56308
Phone: (320) 762-7900
Fax: (320) 762-8347

Location #12

Alexandria Area High School (AAHS)

4300 Pioneer Road SE
Alexandria, MN 56308
Phone: (320) 762-2142
Fax: (320) 762-7749

Location #13

Runestone Area Education District (RAED)

1204 34th Avenue West
Alexandria, MN 56308
Phone: (320) 763-5559
Fax: (320) 762-3370

Section 2—Organizational

II. District Facilities

ELEMENTARY SCHOOLS

Carlos Elementary School

Address: 20 North Douglas Avenue | Carlos, MN 56319
Original Building: 1958 | 13,040 square feet
Addition #1: 1965 | 3,360 square feet
Addition #2: 1978 | 3,600 square feet
Total square footage: 20,000 | Roof square footage: 18,383
October 1, 2017 Enrollment: 120 | Square footage per student: 166.67
Maintained site acreage: 5 | Total site acreage: 15
Boundary square mileage: 59.74 | Boundary acreage: 38,233



Garfield Elementary School

Address: 303 Sanstead Street East | Garfield, MN 56332
Original Building: 1969 | 17,000 square feet
Addition #1: 2008 | 1,500 square feet
Total square footage: 18,500 | Roof square footage: 20,563
October 1, 2017 Enrollment: 126 | Square footage per student: 146.83
Maintained site acreage: 6 | Total site acreage: 10
Boundary square mileage: 74.15 | Boundary acreage: 47,456



Lincoln Elementary School

Address: 1120 Lark Street | Alexandria, MN 56308
Original Building: 1952 | 48,806 square feet
Addition #1: 1978 | 12,390 square feet
Addition #2: 2011 | 725 square feet
Total square footage: 61,921 | Roof square footage: 62,100
October 1, 2017 Enrollment: 479 | Square footage per student: 129.27
Maintained site acreage: 10 | Total site acreage: 21
Boundary square mileage: 85.79 | Boundary acreage: 54,907



Miltona Elementary School

Address: 27 Dale Street | Miltona, MN 56354
Original Building: 1962 | 12,700 square feet
Addition #1: 1979 | 2,300 square feet
Addition #2: 2010 | 1,344 square feet
Total square footage: 16,344 | Roof square footage: 14,442
October 1, 2017 Enrollment: 151 | Square footage per student: 108.24
Maintained site acreage: 6 | Total site acreage: 18.5
Boundary square mileage: 46.69 | Boundary acreage: 29,881



Section 2—Organizational

II. District Facilities

Voyager Elementary School

Address: 203 County Road 44 NW | Alexandria, MN 56308
Original Building: 1988 | 76,340 square feet
Total square footage: 76,340 | Roof square footage: 75,443
October 1, 2017 Enrollment: 497 | Square footage per student: 153.60
Maintained site acreage: 7 | Total site acreage: 17
Boundary square mileage: 25.39 | Boundary acreage: 16,247



Woodland Elementary School

Address: 1410 South McKay Avenue | Alexandria, MN 56308
Original Building: 2009 | 92,400 square feet
Total square footage: 92,400 | Roof square footage: 61,365
October 1, 2017 Enrollment: 459 | Square footage per student: 201.31
Maintained site acreage: 8 | Total site acreage: 48
Boundary square mileage: 50.87 | Boundary acreage: 32,555



SECONDARY SCHOOLS

Discovery Middle School

Address: 510 McKay Avenue North | Alexandria, MN 56308
Original Building: 1994 | 240,000 square feet
Total square footage: 240,000 | Roof square footage: 182,753
October 1, 2017 Enrollment: 1,002 | Square footage per student: 239.52
Maintained site acreage: 20 | Total site acreage: 101
Boundary square mileage: 342.62 | Boundary acreage: 219,279



Alexandria Area High School

Address: 4300 Pioneer Road SE | Alexandria, MN 56308
Original Building: 2014 | 283,000 square feet
Total square footage: 283,000 | Roof square footage: 178,767
October 1, 2017 Enrollment: 1,271 | Square footage per student: 227.23
Maintained site acreage: 45 | Total site acreage: 167
Boundary square mileage: 342.62 | Boundary acreage: 219,279





Section 2—Organizational

II. District Facilities

OTHER DISTRICT FACILITIES

Early Education Center

Address: 1410 South McKay Avenue | Alexandria, MN 56308

Original Building: 2009

Total square footage: 20,600 | Roof square footage: 9,435

District Offices & Community Education

Address: 1410 South McKay Avenue | Alexandria, MN 56308

Original Building: 2009

Total square footage: 12,000 | Roof square footage: 12,000

Food Service & Transportation Offices

Address: 617 18th Avenue East | Alexandria, MN 56308

Original Building: 1972

Total square footage: 8,000 | Roof square footage: 7,856

Buildings & Grounds Maintenance Shop

Address: 4300 Pioneer Road SE | Alexandria, MN 56308

Original Building: 2015

Total square footage: 3,344 | Roof square footage: 3,344

Agricultural Education Center

Address: 4300 Pioneer Road SE | Alexandria, MN 56308

Original Building: 2016

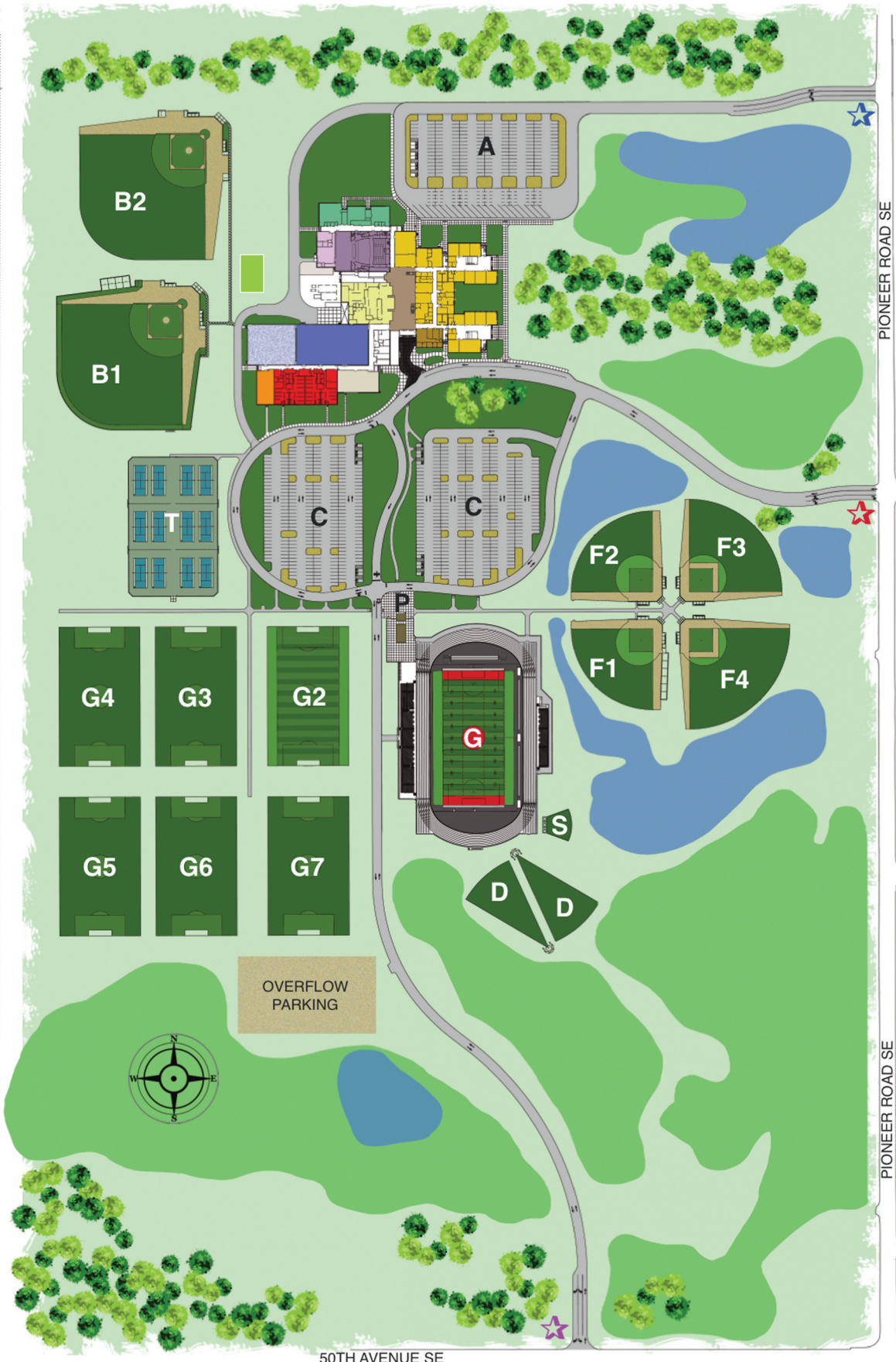
Total square footage: 5,809 | Roof square footage: 5,809

Transportation Maintenance Shop

Address: 617 18th Avenue East | Alexandria, MN 56308

Original Building: 1975

Total square footage: 4,617 | Roof square footage: 4,617



KEY

- Administration
- Academic
- Commons
- Fine Arts
- Performing Arts Center
- Drama / Scene Shop
- Cafeteria
- Gymnasium Courts (1-3)
- Auxiliary Courts (4-5)
- Wrestling / Multi-Use
- Athletics
- Fitness Center
- Agriculture Education Center

- ★ Main Entrance
- ★ Staff / Bus / Delivery Entrance
- ★ Activity Entrance

- A** Staff / Performing Arts Center Parking
- B** Baseball Fields (1 & 2)
- C** Student / Activity Parking
- T** Tennis Courts
- S** Shotput
- D** Discus
- G** Stadium
Multi-Use Game Fields (2-7)
- F** Softball Fields (1-4)
- P** Plaza
Concessions, Tickets, Bathrooms

Section 2—Organizational

III. District Overview

Demographic Overview

Alexandria Public Schools (Independent School District #206) is headquartered in the City of Alexandria, in west central Minnesota, approximately 130 miles northwest of the Minneapolis-St. Paul metropolitan area. Approximately 99.8% of the tax capacity of the District is located in Douglas County, with the balance located in Pope County. The District covers an area of approximately 344 square miles (220,160 acres), and encompasses all or a portion of six cities (Alexandria, Carlos, Forada, Garfield, Miltona, and Nelson) and fifteen townships.

The District's current population is estimated to be 30,865 and projected to climb to 32,568 by 2022. The population is split evenly between the male population (15,447) and female (15,418). The median age for residents within the District is 43.2 years. The breakdown of age is as follows:

Ages 0-14	5,390	(17.5%)
Ages 15-29	5,414	(17.5%)
Ages 30-44	5,148	(16.7%)
Ages 45-59	5,768	(18.7%)
Ages 60-74	5,838	(18.9%)
Ages 75+	3,307	(10.7%)

It is estimated that 13,419 households and 16,773 housing units lie within the District with a projection to increase to 14,250 and 17,685, respectively, by 2022. The average household income is \$80,073 and the median household income is \$59,975. The estimated number of families within the district is 8,428 and projected to increase to 8,795 by 2022.

The District provides educational services across 12 locations (six elementary schools, one middle school, one high school, an early education center, and three alternative learning locations). The District houses the Administrative Offices and Community Education within Woodland Elementary School and utilizes a stand-alone location for Food & Nutrition and Transportation services. The Agricultural Education Center and a grounds maintenance shop is located on the site of Alexandria Area High School.

Governance

The District is governed by a Board of seven elected officials. Board members are elected to serve a four-year term with three or four seats coming up for election every two years. All are elected at large to serve their terms of office with elections held on the first Tuesday in November. Current board members are listed below:

		<u>Expiration of Term</u>
Dean Anderson	Chairperson	December 31, 2022
David Anderson	Vice Chairperson	December 31, 2020
Pam Carlson	Clerk/Treasurer	December 31, 2020
Bob Cunniff	Director	December 31, 2022
Angie Krebs	Director	December 31, 2020
Sandy Susag	Director	December 31, 2022
Alan Zeithamer	Director	December 31, 2022

Section 2—Organizational

Ms. Julie Critz is the Superintendent of the District, having been in that role since 2015, and is responsible for the implementation of Board policy and daily administration of the District. Mr. Trevor Peterson is the Director of Business Services and has served in this position since 2010. While the Board of Education governs the District through establishment of policy, the administration of the District is responsible for implementing systems and processes to carry out that policy on a daily basis.

Enrollment

The District finished the 2017-18 fiscal year with an Average Daily Membership (ADM) total of 4,213.49 students, making it the 47th largest school district (out of 329 total) in the State of Minnesota. The District is projected to serve approximately 4,203 student ADMs during the 2018-19 school year, approximately 4,282 student ADMs in 2019-20 and approximately 4,347 student ADMs in 2020-21.

In 2017-18, the District had 4,286.86 resident students (ADM) that attended a public school system within Minnesota. 4,000.24 (93.3%) of those students were enrolled in Alexandria Public Schools or with the alternative programming through the Runestone Regional Learning Center (RRLC). The remaining 286.62 resident student ADMs utilized enrollment options (better known as “open enrollment”) to attend another public school district. The list of the top 5 districts serving Alexandria resident students is below:

Parkers Prairie	101.27 ADMs
Osakis	61.96 ADMs
Brandon-Evansville	30.95 ADMs
Minnewaska	28.78 ADMs
MN Transitions Charter	15.81 ADMs

In 2017-18, the District served 177.17 ADMs from residents of other districts. This results in a “net loss” of enrollment options of 109.45. Over the past few years, this net loss has continued to ascend closer to zero. While we don’t expect to ever be a break even or net gain district, we are encouraged to see this number trending the right direction. Below is the list of the top 5 districts with residents who chose to enroll in Alexandria Public Schools through open enrollment:

Brandon-Evansville	53.79 ADMs	(net gain of 22.84 ADMs for our district)
Parkers Prairie	34.95 ADMs	(net loss of 66.32 ADMs for our district)
Minnewaska	31.67 ADMs	(net gain of 2.89 ADMs for our district)
West Central Area	18.24 ADMs	(net gain of 10.24 ADMs for our district)
Osakis	15.22 ADMs	(net loss of 46.74 ADMs for our district)

District residents are also served by the following private schools, with their 2018-19 enrollment figures:

School	Location	Grades	2018-19 Enrollment
St. Mary’s School	City of Alexandria	K-6	209
Zion Lutheran School	City of Alexandria	K-8	102
New Testament Christian	City of Alexandria	K-12	47

Section 2—Organizational

One of the largest challenges public school districts are currently facing is the increased opportunities for school choice. Higher education institutions, charter schools, private schools, and online schools continue to push us to change how we educate and serve the students of the District. Despite the numerous secondary opportunities we provide, we continue to see an increase in the number of students enrolling in PSEO. The page concluding this section illustrates the recent trends in PSEO enrollment and the financial impact to the District.

Based on the most recent data (from 2015-16), the District scores extremely well in student attendance when comparing to our Comparable 14 districts. Those districts include Alexandria, Bemidji, Brainerd, Cambridge-Isanti, Detroit Lakes, Grand Rapids, Monticello, Moorhead, Northfield, Owatonna, Princeton, Sartell-St. Stephen, Sauk Rapids-Rice, and Willmar and were recognized as districts with similar demographics. Below are attendance comparisons for different grade level groupings based on a four-year average:

<u>Grade Levels</u>	<u>Alexandria % & Rank</u>	<u>Comparable 14 % Avg.</u>
Grades 1-5	95.8% (4)	95.4%
Grades 6-8	95.2% (4)	94.6%
Grades 9-12	94.6% (2)	90.5%
ALL GRADES 1-12	95.3% (1)	92.0%

When looking at just our District, here are the attendance rates by school for 2015-16 only:

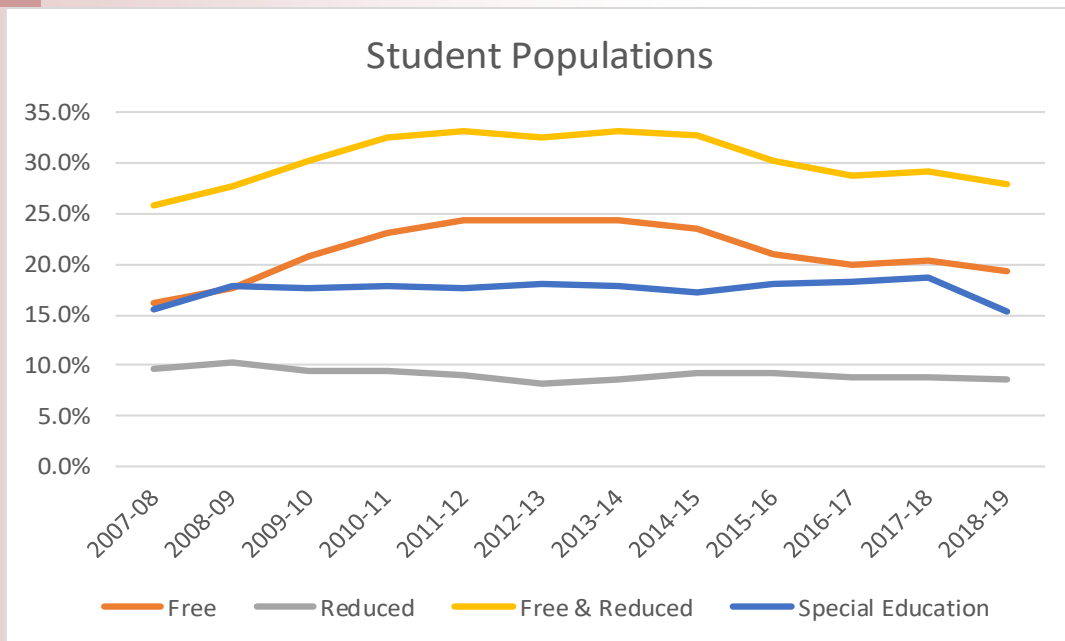
Alexandria Area High School	95.0%
Carlos Elementary School	96.1%
Discovery Middle School	95.4%
Garfield Elementary School	96.3%
Lincoln Elementary School	95.9%
Miltona Elementary School	96.4%
Voyager Elementary School	96.1%
Woodland Elementary School	96.1%

Student Populations

One of our strategic goals in the District is to individualize and tailor the learning for each student. Often times, students are categorized based on any number of factors to allow the District to look at groups of students when comparing data. Two of the most common student populations include Free/Reduced students (based on household income) and Special Education. Below are a couple charts showing the past 12 years of our district's data as a percentage of total enrollment for the following categories: Free, Reduced, Free & Reduced, Special Education:

Population Category	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Free	16.2%	17.6%	20.8%	23.1%	24.3%	24.4%	24.4%	23.6%	21.0%	19.9%	20.4%	19.3%
Reduced	9.6%	10.2%	9.5%	9.5%	9.0%	8.1%	8.7%	9.2%	9.2%	8.9%	8.9%	8.6%
Free & Reduced	25.8%	27.8%	30.3%	32.6%	33.3%	32.5%	33.1%	32.8%	30.2%	28.8%	29.3%	27.9%
Special Education	15.5%	17.8%	17.7%	17.9%	17.7%	18.1%	17.8%	17.2%	18.0%	18.2%	18.6%	15.4%

Section 2—Organizational



The students served by the District are predominantly white. Over the past 15 years, on average, 94.7% of the District’s enrolled students are white with the remaining 5.3% of a minority race. In those same 15 years, in each year there have been slightly more male students than female. The last two years the percentage split has been 51.7% male and 48.3% female.

Employment

Pursuant to state law, all school districts in Minnesota negotiate teacher contracts every two years. The District follows that same practice with all its employee groups, with the exception of the Superintendent contract which is a 3-year contract. The District employs approximately 766 employees, although that number fluctuates during the year based on employee turnover and programming needs/changes. The status of labor contracts in the District is as follows:

Contract	# of Employees	Expiration Date of Current Contract
Education MN Alexandria	333	June 30, 2019
Administrative Cabinet	5	June 30, 2020
Superintendent	1	June 30, 2021
Administrative Directors	6	June 30, 2020
Principals	9	June 30, 2020
Custodial	39	June 30, 2020
Food Service	50	June 30, 2019
Paraprofessionals & Bus Drivers	228	June 30, 2020
Secretarial	35	June 30, 2019
Confidential	4	June 30, 2020
K-12 Classified	56	June 30, 2019

ALEXANDRIA PUBLIC SCHOOLS - ISD #206
PSEO Enrollment Comparison

	2012-13		2013-14		2014-15		2015-16		2016-17		2017-18		2018-19	
	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
Grade 10														
# Blocks PSEO	0	0	1	1	1	5	0	3	1	8	2	3	8	5
Full Time	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Part Time	0	0	1	1	1	5	0	3	1	7	2	2	6	5
Total	0	0	1	1	1	5	0	3	1	7	2	2	6	5
Grade 11														
# Blocks PSEO	63	74	83	85	105	119	137	169	199	206	276	317	181	187
Full Time	4	4	8	7	10	11	11	11	11	13	21	27	15	16
Part Time	12	16	13	15	9	11	11	19	23	20	23	19	11	9
Total	16	20	21	22	19	22	22	30	34	33	44	46	26	25
Grade 12														
# Blocks PSEO	149	140	157	156	194	208	298	354	252	275	368	337	377	359
Full Time	19	21	11	12	15	16	26	31	23	26	29	26	38	38
Part Time	11	9	32	30	21	28	27	32	15	19	27	25	19	12
Total	30	30	43	42	36	44	53	63	38	45	56	51	57	50
All Grades														
# Blocks PSEO	212	214	241	242	300	332	435	526	452	489	646	657	566	551
Full Time	23	25	19	19	25	27	37	42	34	39	50	53	53	54
Part Time	23	25	46	46	31	44	38	54	39	46	52	46	36	26
Total	46	50	65	65	56	71	75	96	73	85	102	99	89	80
# PSEO Credits \$ per Credit	509 \$183.38	523 \$183.38	611 \$186.36	557 \$186.36	521 \$190.29	578 \$190.29	840 \$194.41	995 \$194.41	867 \$198.60	869 \$198.60	1,237 \$202.86	1,254 \$202.86	1,094 \$207.22	1,036 \$207.22
PSEO Tuition Paid	\$93,340.42	\$95,907.74	\$113,865.96	\$103,802.52	\$99,141.09	\$109,987.62	\$163,304.40	\$193,437.95	\$172,186.20	\$172,583.40	\$250,937.82	\$254,386.44	\$226,698.68	\$214,679.92
# Concurrent Classes \$ per Class *	7 \$2,000.00	17 \$2,000.00	5 \$2,000.00	11 \$2,000.00	9 \$2,000.00	17 \$2,000.00	11 \$2,000.00	17 \$2,000.00	11 \$2,000.00	18 \$2,000.00	4 \$2,200.00	5 \$2,200.00	4 \$2,400.00	0 \$0.00
Concurrent Tuition Paid	\$14,000.00	\$34,000.00	\$10,000.00	\$22,000.00	\$18,000.00	\$34,000.00	\$22,000.00	\$34,000.00	\$22,000.00	\$36,000.00	\$8,800.00	\$11,000.00	\$9,600.00	\$0.00
# C.N.A. Classes \$ per Class **							1 \$9,000.00	1 \$9,000.00		2 \$7,500.00		2 \$9,600.00		2 \$10,200.00
C.N.A. Tuition Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00	\$15,000.00	\$0.00	\$19,200.00	\$0.00	\$20,400.00
TOTAL PAID TO ATCC	\$107,340.42	\$129,907.74	\$123,865.96	\$125,802.52	\$117,141.09	\$143,987.62	\$194,304.40	\$236,437.95	\$194,186.20	\$223,583.40	\$259,737.82	\$284,586.44	\$236,298.68	\$235,079.92
	\$237,248.16		\$249,668.48		\$261,128.71		\$430,742.35		\$417,769.60		\$544,324.26		\$471,378.60	

* Concurrent Tuition changed in 2017-18 from paying per section to paying per class

** To date, C.N.A. classes have been reimbursed by Alomere Health, Bethany on the Lake & Knute Nelson

Section 2—Organizational

IV. Area Economy

Labor Force Data

Below are some statistics regarding the labor force and unemployment rate in Douglas & Pope Counties, as well as the state of Minnesota:

	Annual Average				January
	2015	2016	2017	2018	2019
Labor Force:					
Douglas County	19,983	20,112	20,245	21,089	20,813
Pope County	6,340	6,261	6,327	6,435	6,320
State of Minnesota	2,997,478	3,033,406	3,057,014	3,070,223	3,077,490
Unemployment Rate:					
Douglas County	3.4%	3.5%	3.3%	2.8%	4.7%
Pope County	3.5%	3.6%	3.2%	2.7%	4.7%
State of Minnesota	3.7%	3.9%	3.4%	2.9%	4.3%

*Source: Minnesota Department of Employment and Economic Development
<https://apps.deed.state.mn.us/lmi/laws>
 2019 data is preliminary*

Major Employers

Major employers in and around the District include:

Employer	Product / Service	Approximate # of Employees
Alomere Health	Health Care	900
Douglas Machine, Inc.	Packaging Equipment Manufacturing	700
Alexandria Public Schools - ISD #206	P-12 Education	604
Knute Nelson Memorial Home	Nursing Home / Assisted Living	473
Alexandria Industries	Aluminum & Plastic Extrusions	470
3M Company	Abrasives Manufacturing	400
Douglas County	County Government	313
Central Specialties, Inc.	Road Construction	300
Brenton Engineering Company	Packaging Equipment Manufacturing	300
Arrowwood Resort & Conf Center	Hotel / Conference Center	280

Source: Alexandria Area Economic Development Corporation

Section 2—Organizational

Financial Institutions

The District has a number of financial institutions located within or in surrounding areas. The below chart shows the deposits for institutions in Douglas County, as well as a comparison to total deposits for surrounding counties:

Financial Institution	Deposits			2017 to 2018
	2016	2017	2018	% Change
Affinity Credit Union	9,380,000	10,961,000	11,565,000	5.51%
American National Bank of MN	13,089,000	14,199,000	13,125,000	-7.56%
Bell Bank	96,505,000	103,585,000	120,972,000	16.79%
BlackRidge Bank	89,457,000	87,203,000	86,840,000	-0.42%
Bremer Bank	249,860,000	267,145,000	300,869,000	12.62%
First Security Bank of Evansville	16,264,000	16,868,000	15,565,000	-7.72%
Gate City Bank	10,574,000	12,024,000	11,956,000	-0.57%
Glenwood State Bank	79,589,000	77,180,000	87,525,000	13.40%
Hometown Community Bank	13,022,000	12,485,000	12,532,000	0.38%
Kensington Bank	40,815,000	42,545,000	44,940,000	5.63%
Mid Minnesota Federal Credit Union	9,199,998	10,497,358	15,185,687	44.66%
Neighborhood National Bank	39,402,000	39,265,000	41,267,000	5.10%
The First National Bank of Osakis	52,961,000	50,775,000	53,015,000	4.41%
US Bank	65,491,000	63,513,000	61,893,000	-2.55%
Vantage Bank	8,176,000	8,754,000	11,094,000	26.73%
Viking Bank	134,321,000	128,498,000	124,499,000	-3.11%
Wells Fargo Bank	107,148,000	116,136,000	113,055,000	-2.65%
Total Douglas County Deposits	1,035,253,998	1,061,633,358	1,125,897,687	6.05%
Grant County	154,965,000	165,523,000	172,058,000	3.95%
Ottertail County	1,246,447,000	1,277,677,000	1,275,805,000	-0.15%
Pope County	284,290,000	302,397,000	314,846,000	4.12%
Stearns County	4,391,334,000	4,711,495,000	4,805,025,000	1.99%
Todd County	294,650,000	312,597,000	328,317,000	5.03%

Health Care Services

The following is a summary of health care facilities located in the District:

Facility	Type of Facility	# of Beds
Alomere Health	Hospital	127 Hospital
Knute Nelson	Nursing Home	93 Nursing Home
Bethany Home	Nursing Home	83 Nursing Home
Community Behavioral Health Hospital	Mental Health Facility	16 Psychiatric
Rosewood Home	Assisted Living	6 Supervised Living
Scenicwood Home	Assisted Living	6 Supervised Living
Prairiewood Home	Assisted Living	6 Supervised Living

Section 2—Organizational

V. District Services

Buildings & Grounds

Wade Nibbe, Supervisor of Buildings & Grounds
(320) 762-2141 x4207

Business Services

Trevor Peterson, Director of Business Services
(320) 762-2141 x4206
<https://www.alexandria.k12.mn.us/Page/5892>

College & Career Center

(320) 762-2141 x4510
<https://www.alexandria.k12.mn.us/Page/5944>

Communications & Marketing

Jill Johnson, Communications & Marketing Supervisor
(320) 762-2141 x4202
<https://www.alexandria.k12.mn.us/domain/811>

Community Education

Lynn Jenc, Director of Community Education
(320) 762-3310 x4271
<https://www.alexandria.k12.mn.us/domain/36>

Creating Learners Preschool

(320) 762-3305 x4240
<https://www.alexandria.k12.mn.us/domain/821>

Early Childhood Family Education (ECFE)

(320) 762-3305 x4240
<https://www.alexandria.k12.mn.us//site/Default.aspx?PageID=5925>

Early Childhood Special Education (ECSE)

Michelle Steele, ECSE Coordinator
(320) 762-3305 x4242
<https://www.alexandria.k12.mn.us/Page/184>

Early Education Center

April Larson, Early Education Coordinator
(320) 762-3305 x4241
<https://www.alexandria.k12.mn.us/Domain/755>

Food & Nutrition Services (FNS)

Janeen Peterson, Director of Food & Nutrition Services
Paulette Noel, Supervisor of Food & Nutrition Services
(320) 762-3315 x4982 & x4983
<https://www.alexandria.k12.mn.us/Page/5922>

Health Services

Melissa Bright, Licensed School Nurse
(320) 762-3300 x4135
<https://www.alexandria.k12.mn.us/Page/145>

Human Resources

Scott Heckert, Director of Human Resources
(320) 762-2141 x4204
<https://www.alexandria.k12.mn.us/Page/5895>

Student Activities

Bob Brakke, Assistant Principal of Activities
(320) 762-2142 x4302
<https://www.alexandria.k12.mn.us/Page/621>

Student Support Services

Michelle Bethke-Kaliher, Director of Student Support Services
Sara Richards, Assistant Director of Student Support Services
(320) 762-2141 x4297 & x4296
<https://www.alexandria.k12.mn.us/Page/5932>

Transportation

Scott Dahlin, Supervisor of Transportation
(320) 762-3317 x4977
<https://www.alexandria.k12.mn.us/Page/5935>

Teaching & Learning

Rick Sansted, Asst. Superintendent of Teaching & Learning
(320) 762-2141 x4205
<https://www.alexandria.k12.mn.us/Page/5933>

Technology

Kevin Brezina, Director of Technology
(320) 762-2141 x4214
<https://www.alexandria.k12.mn.us/domain/812>

2018-19 ANNUAL BUDGET



ALEXANDRIA PUBLIC SCHOOLS

Independent School District No. 206

SECTION 3: FINANCIAL



Section 3—Financial

I. Budget Development Process & Goals

Budget Development Overview

The budget process can be disaggregated conceptually into a five-step process that includes: planning, preparation, adoption, implementation and evaluation. The process is driven by two overriding objectives. The first is to provide every child in the District with the best possible educational opportunities. The second is to maximize the use of available resources. Within this framework, the Board attempts to balance the educational needs of students and the resources available to the District from local, state and federal sources. The product, the District’s annual operating budget detailing the revenues and expenditures to support educational programs and services, is a delicate balance of policy choices.

Budget Planning

The planning process for next year budgets begins immediately following the adoption of the current year budgets. The first step is the review of the budget calendar, goals and assumptions. For about half the time during a fiscal year, the District is operating within three budget years. From July through December, the District is closing out the previous year through year-end and audit procedures, operating in the current fiscal year, and planning for the next fiscal year. Each January, the Board reviews budget planning assumptions that are used in projecting revenues and expenditures for the next fiscal year. These assumptions are a key ingredient to the development of the budgets. The calendar includes all of the important activities in the budgeting process and the projected dates on which important decisions are scheduled to be made. Once finalized, the calendar represents the guideline for the preparation and adoption of the financial plan of the District. The table below represents a typical calendar in any given year (some dates are moving targets based on various factors, others are set in stone):

JANUARY	FEBRUARY	MARCH	APRIL
Budget Planning Assumptions	Revised Budget Approval Enrollment Projections	Capital Facility Project Approval	Bus Replacement Plan Approval
MAY	JUNE	JULY	AUGUST
Revised Budget Approval	Preliminary Budget Adoption LTFM Revenue Application Approval of Fees & Prices	Pre-Fieldwork Audit	Audit Site Work Levy Data Input CTE Levy Budget Submission
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Preliminary Levy Certification Update Enrollment Projections	Audit Approval Bus Replacement Lease Approval	Final Audit Submission Legal Budget Publication	Final Levy Certification Budget Bootcamp



Section 3—Financial

Budget Preparations

The preparation of the budgets is a two-fold process of analyzing projected revenues and anticipated expenditures. Both processes occur simultaneously during the planning stages. Analyzing projected revenues includes combining projected enrollment trends, current education finance formulas, and new statute variations under discussion in the Legislature. This process usually entails setting up numerous scenarios as the Legislature moves toward approval of their final education finance package.

Anticipating expenditures begins with the process of collecting information of current and proposed programs and initiatives throughout the District from administrative leaders. In reviewing current expenditures, attention is given to the merits of continuing a program or initiative in the manner it has traditionally existed. Since salaries and benefits constitute roughly 80% of all operating expenditures, special emphasis is given to employee assignments and re-assignments to provide necessary services. All of these needs are balanced with the District mission and the revenue considerations available within the budgets. Once a balance has been reached, preliminary budgets are created.

Budget Adoption, Implementation and Evaluation

The preliminary budgets of the District for the next fiscal year are presented at the June Board meeting. There the Board considers the budgets and provides opportunity for input and comment on the financial plan to fund the District's educational programs and services. Throughout the year, many things occur that require the District to revise current budgets. There is at least one budget revision during the year, and sometimes two, depending on many factors such as Legislative action, mid-year settlement of employee contracts, unforeseen changes in enrollment, revenue or expenditures, and responding to educational program needs, just to name a few. The final step in the budget process is the evaluation of the financial plan, which occurs on a daily basis and used to determine necessary revisions to an existing budget and/or the impact of projected budgets in subsequent years.

Budget Goals

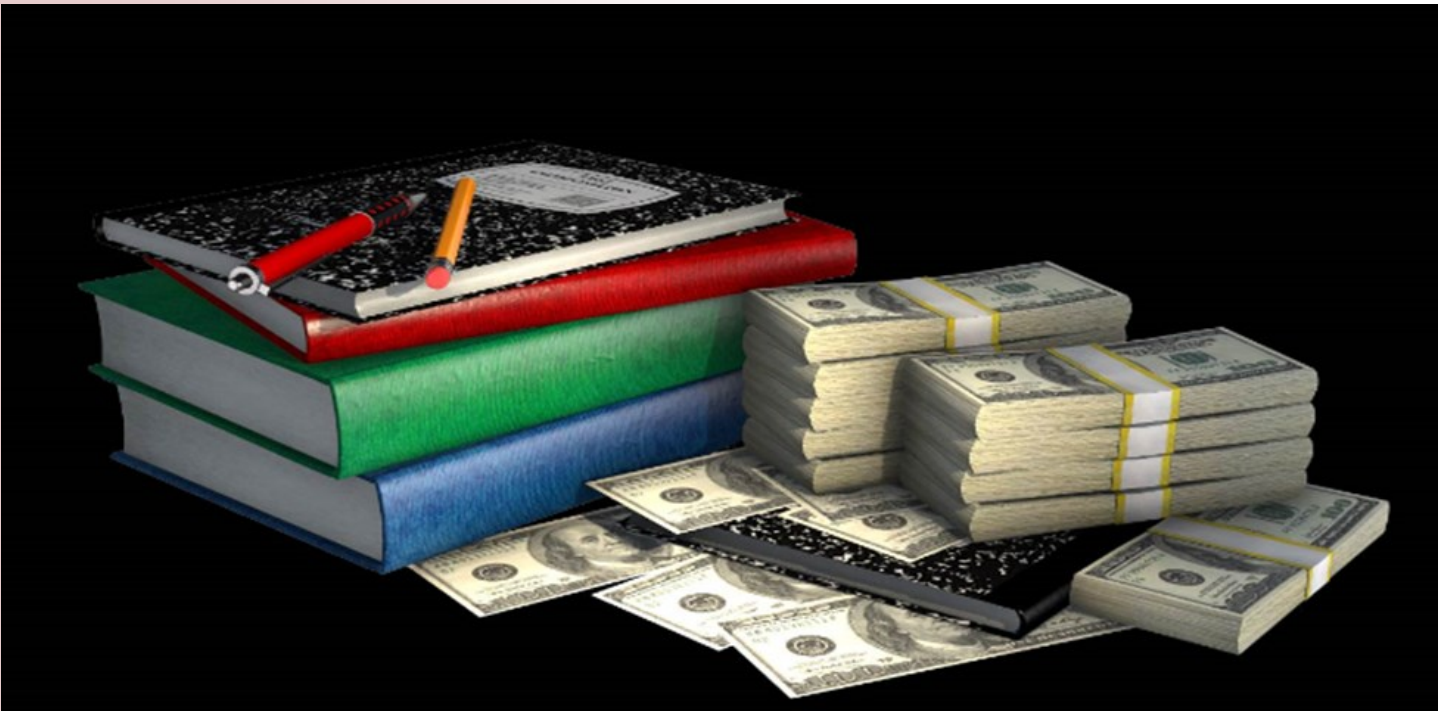
The District's Strategic Goals states that *we will optimize our resources through efficient and effective systems and create a sustainable plan for operational and capital budgets*. To assist in achieving these District goals, the following budget goals are used to guide decision-making with budget impacts.

1. Continue a commitment to prudent financial planning, balancing the learning and safety needs of all students, maintaining programs and facilities, while remaining sensitive to revenue generated by the local levy and other local sources.
2. Recognizing that significant changes in funding sources can occur at any given time, and the budget process must include best- and worst-case scenarios, as well as short- and long-term solutions.
3. Protect direct funding to the classroom and basic educational service levels by containing the costs of programs mandated but underfunded by the Legislature.
4. Recommend a balanced operating budget.
5. Identify strategies to maintain an unassigned general fund balance ranging between 11% and 16% of the annual general fund budget per Board Policy #714.

Section 3—Financial

6. Identify and research all potential new revenue sources.
7. Identify and prioritize opportunities to improve operational efficiency, while remaining a legally compliant organization.
8. Remain committed to our Strategic Plan, however, identify possible expenditure reductions through a thorough and reasoned review of the budget and reducing funding to programs, initiatives, services, and functions that have not produced desired results.
9. Commitment to investing in promising ideas and outside-the-box strategies.
10. Strive to provide a competitive compensation package to staff.

While the above goals are designed to be an annual focus, it is understood that they are also ongoing and certain items may require multiple years to achieve.



Section 3—Financial

2018-19 Budget Assumptions & Rationale

The District's revenues and expenditures will be based on legislative laws and funding formulas that are currently in place. Necessary budget revisions due to enrollment, legislative, or staffing changes, as well as any other unanticipated events will be made through the Board budget process. All budgeting decisions will be premised on the policies established by the school district. The School District will strive to maintain an unassigned general fund balance ranging between **11% and 16%** of the annual general fund budget. The statements below indicate the general guidelines that will be used in developing the FY 2018-19 budget.

KEY TARGET DATES (subject to change):

March, 2018	Approval of 2018-19 capital projects
June, 2018	Approval of 2018-19 preliminary budget
November, 2018	Approval of 2018-19 revised budget
May, 2019	Approval of 2018-19 final revised budget

REVENUES:

General Fund (01)

1. The 2017-18 formula allowance for General Education Aid is \$6,188 per adjusted pupil unit (APU). The 2018-19 formula allowance is \$6,312 per APU. The general education formula allowance is the driving force, along with enrollment projections, in determining the general education aid budget, which represents the majority of our revenue.
2. Capital projects and transportation expenses will continue to be funded from the General Fund revenues.
3. Other General Education revenues and restrictions will be budgeted at the funding levels provided by the Minnesota Department of Education.
4. General Fund local levy budget will be based on the 2017 Payable 2018 final levy certification.
5. End-of-Year enrollment projection for FY 2017-18 is 4,623.00 APUs based on the January 2018 MARSS data. FY 2018-19 budget will be based on General Education Aid equivalent to 4,715.23 APUs. These APUs do include placeholders for ECSE and RRLC students. FY 2018-19 enrollment projections will be adjusted, if needed, based on registered student count in the fall of 2018. PSEO & concurrent enrolled students are also included in the enrollment projections.
6. Interest rates will remain relatively consistent to present rates. The District receives nominal interest earnings and is not considered to be a significant revenue source.
7. Other local and miscellaneous revenues will be budgeted based on historical data and projected trends.
8. Special Education State Aid will be budgeted at 100% of the FY 2017-18 SPED revenue, as new legislation holds districts harmless from SPED aid decreasing from one year to the next, and will be revised accordingly when the 2018-19 revenue is finalized.
9. With the expected continued decrease in federal funding, the FY 2018-19 federal revenue budgets will be estimated at 5% less than FY 2017-18 until final allocations are released. Budgets will then be adjusted accordingly.
10. Grant awards will not be budgeted at the beginning of FY 2018-19. New grants must have School Board approval and grant funding will only be entered into the budget when assurance of their continuation is established.



Section 3—Financial

Food Service Fund (02)

1. Participation rates are expected to remain consistent from previous years. However, lunch and breakfast sales will continue to be monitored throughout the 2017-18 school year before solidifying revenue projections for 2018-19.
2. Meal price adjustments may be brought forward for School Board approval in June.
3. Federal aid for regular and free/reduced meals will be budgeted based on current rates.
4. State aid for regular meals, free/reduced meals, and the milk program will be budgeted based on current rates.

Community Service Fund (04)

1. State revenues will be budgeted based on the 2017 Payable 2018 final levy certification.
2. Local & federal revenues are expected to remain consistent and will be budgeted accordingly.
3. Program revenue will be budgeted based on projected program offerings and tuition/fees.

Construction Fund (06)

1. There are currently no constructions projects planned that would warrant having a budget for construction revenue in 2018-19.

Debt Service Fund (07)

1. State & local revenues will be budgeted based on the 2017 Payable 2018 final levy certification.

Internal Fund (20)

1. This fund is used to serve our self-insured Dental Insurance program. Revenue will be budgeted based on expected premiums paid from both the employees and the District.

OPEB Trust Fund & OPEB Debt Service Fund (45 & 47)

1. State & local revenues will be budgeted based on the 2017 Payable 2018 final levy certification

Section 3—Financial

EXPENSES:

General Fund (01)

1. Staffing costs (salaries and benefits) will be budgeted based on current contracts plus an estimate for negotiation settlements for those individuals in a bargaining group that is not settled at the time of establishing the FY 2018-19 budget. Budget estimates based on historical data and projected trends will be used for non-contract salaries and benefits, such as overtime, timecards, and substitute pay.
2. An allowance will be made for lane changes based on historical data and projected trends.
3. Instructional staffing will be developed based on enrollment projections and class registration numbers.
4. Agreed upon teaching staff additions or reductions based on staff/student ratio needs will be budgeted at \$60,000 per teacher unless salary and benefits for an individual is known. This amount is based on an average new hire teacher salary schedule with full benefits. Part-time teaching staff will be prorated accordingly.
5. Non-teaching staff additions or reductions will be budgeted using an average salary/benefit package based on job classification and assigned days/hours.
6. All staffing changes will be submitted to the District Office for monitoring and entered into a centralized database.
7. PSEO and concurrent enrollment expenses will be initially budgeted at 115% of the previous year amount and adjusted accordingly based on class registration data.
8. Operations & maintenance costs will be budgeted based on historical data and projected trends.
9. Deferred maintenance & capital projects will be identified and approved by the School Board. These projects will align with the new Long Term Facilities Maintenance funding requirements. This new legislation also includes health & safety projects. The district is obligated to use a portion of its LTFM revenue to support the bond payments for health & safety/deferred maintenance projects completed in the summers of 2011 (LES, DMS) and 2015 (VES, CES, MES, DMS).
10. The state-mandated restriction of Staff Development funding was reinstated in FY 2013-14 after being repealed for some time. District instructional coaches will be paid using this restriction. The district-wide Staff Development budget will be determined by district needs. Elementary and secondary building-level Staff Development budgets will be based on a total of \$90,000, allocated based on FTEs per building.
11. Budgets for supplies & materials will be assessed based on building and departmental needs. Building-level allocations will be based on a per pupil basis, with the amount per pupil to be established after the entire budget is in place and analyzed. An increase in the per pupil amount was placed into the budget in 2016-17 after numerous years of stable or decreasing allocations.
12. The bus purchase plan established in FY 2010-11 will continue to be followed. For the FY 2018-19 budget, the bus replacement plan calls for the lease of 4 new buses using Special Education State Aid funding, equaling approximately \$430,000. FY 2013-14 marked the first year the district had buyouts of the bus leases using General Fund Operating Capital revenue in the amount of \$100,000. FY 2018-19 will have another \$100,000 lease buyout.
13. Grant expenditures will correspond with approved revenues for grant awards. Both the revenue and expenses for grant-funded programs will only be entered into the budget when assurance of their continuation and funding is established.
14. Expenses to support students attending RRLC will be built into the budget based on our contractual agreement with RAED.



Section 3—Financial

Food Service Fund (02)

1. Staffing costs will be based on an estimated increase from the 2015-17 Food Service agreement and departmental service needs.
2. Food costs and other supplies will be estimated based on historical data and projection trends.
3. Capital Expenses will be planned out in advance, if possible, with expenses regarding those projects/equipment needs budgeted accordingly.

Community Service Fund (04)

1. Staffing costs will be based on programming and department needs.
2. Operating costs for programs will be budgeted based on historical data and projected trends. Programming budgets will be revised if significant changes call for it.

Construction Fund (06)

1. There are currently no construction projects planned for 2018-19, therefore no budget will be inputted in the construction fund.

Debt Service Fund (07)

1. Principal and interest payments on existing bonds will be budgeted correspondingly to the existing debt service schedules.

Internal Fund (20)

1. This fund is used to serve our self-insured Dental Insurance program. Expenses will be budgeted based on expected claims paid to providers.

OPEB Trust Fund & OPEB Debt Service Fund (45 & 47)

1. Principal and interest payments on existing bonds will be budgeted correspondingly to the existing OPEB debt service schedule.
2. Expenses for OPEB-eligible post-employment benefits will be budgeted based on projected employer-paid health insurance premiums.

Section 3—Financial

II. Capital Expenditure Process & Goals

Process

During the fall of each year, the lead custodians, head cooks, and Principals are asked to identify and prioritize capital needs within their buildings. Those lists are submitted by the end of December and walk-throughs of each facility are scheduled to analyze the requests. After all walk-throughs are completed, the requests are cost-projected, categorized, and prioritized. At its March board meeting, the Board is provided with a summarized list of the projects and how each of them fit into a projected 5-year plan. After the approval process, completion of approved projects is dependent on actual implementation costs, time, and availability of funds. It is important to realize additional projects and emergency issues may arise throughout the school year and necessitate re-prioritization. By the nature of this plan, very few projects have on-going operational costs associated with them, but for any that do, these long-term costs are applied to the overall budget.

Goals

Capital Improvements

1. Provide for adequate space in an instructionally appropriate environment for all students in all schools across the District.
 - o Identify the ability to re-purpose space related to unique curricular programming such as Special Education, after school programs, etc.
2. Provide a safe and aesthetically pleasing environment for all students and staff with appropriate attention to federal mandates (civil rights).
 - o Remodel and repair to meet ADA, fire safety, indoor air, and asbestos requirements
 - o Maintain bathrooms, auditoriums, gymnasiums, cafeterias, and other general use commons areas.
 - o Maintain carpet, tile, wall painting, and other interior coverings.
3. Provide safe, multipurpose, and aesthetically pleasing outdoor facilities for extra-curricular activities and public use.
 - o Add and maintain green space, athletic fields, tennis courts, tracks, etc.

Maintenance

1. Provide for normal upkeep and promote preventative maintenance on all District facilities.
 - o Maintain roofs, parking lots, and sidewalks of all District facilities.
 - o Maintain outdoor facilities and grounds at all District facilities.
2. Maintain, upgrade, and rotate vehicles for maintenance crews, deliveries, grounds, and general travel use.
 - o Provide appropriate vehicles to meet service requirements.

Section 3—Financial

Equipment, Technology & Furnishings

1. Provide appropriate classroom equipment to assist in meeting curricular objectives.
 - o Provide for adequate science lab equipment, appliances, musical instruments, etc.
2. Provide updated electronics and computer technology to maintain District databases and servers to accommodate growth and demand.
 - o Provide for adequate student and staff computers, monitors, displays, scanners, projectors, etc.
 - o Provide appropriate copiers and printers for student and staff usage.
3. Provide updated appropriate communications medium.
 - o Maintain telephone systems and building level radios.
 - o Maintain emergency preparedness.

Acquisition of Land and Facilities

1. Purchase land and facilities as needed for future District schools and operations.



Section 3—Financial

III. Classification of Revenue & Expenditures

The Minnesota Department of Education adopted a system for the classification of revenue and expenditures based on the State's statutory basis of accounting. This system is called the Uniform Financial and Reporting System (UFARS). UFARS codes are divided into seven segments as follows:

Revenue codes: R FD-ORG-PRO-FIN-SRC-CRS
Expenditures codes: E FD-ORG-PRO-FIN-OBJ-CRS

The "R" and "E" are constant alpha inputs, while all others are numeric. Below are the descriptions of each segment classifications:

FD: Fund Dimension

Operating Funds

- 01 General Fund
- 02 Food Service Fund
- 04 Community Service Fund

Non-Operating Funds

- 06 Building Construction Fund
- 07 Debt Service Fund
- 47 Post-Employment Benefits (OPEB) Debt Service Fund

Fiduciary Funds

- 08 Trust Fund
- 09 Agency Fund
- 45 Post-Employment Benefits (OPEB) Irrevocable Trust Fund

Proprietary Funds

- 20 Internal Services Fund
- 25 Post-Employment Benefits (OPEB) Revocable Trust Fund

Account Groups

- 98 General Fixed Assets Group
- 99 General Long-Term Debt Group

ORG: Organization/Site Dimension (examples specific to Alexandria Public Schools)

- 005 District-Wide
- 100 Elementary Services
- 110 Carlos Elementary School
- 120 Garfield Elementary School
- 130 Lincoln Elementary School
- 140 Miltona Elementary School
- 150 Woodland Elementary School
- 160 Voyager Elementary School
- 170 Early Education Center
- 185 Title I

Section 3—Financial

200	Elementary & Secondary Services
205	Special Education Services
210	Operations & Maintenance
220	Curriculum
245	Federal Special Education Services
300	Secondary Services
310	Discovery Middle School
315	Middle School Activities
320	Alexandria Area High School
325	High School Activities

PRO: Program Dimension (examples specific to Alexandria Public Schools)

000 Series Administration

010	Board of Education
020	Office of the Superintendent
050	School Administration

100 Series District Support Services

105	Human Resources
110	Business Services
130	Communications

200 Series Elementary & Secondary Regular Instruction

201	Education - Kindergarten
203	Education - Elementary Grades 1-5
204	Title II & Instructional Coaches
211	Education - Secondary Grades 6-12
212	Visual Art
215	Business
216	Title I Improving the Academic Achievement of the Disadvantaged
218	Gifted & Talented
219	English Language Learner
220	English (Language Arts)
230	Foreign Language
240	Physical Education
241	Health
250	Family and Consumer Science
255	Industrial Education
256	Mathematics
258	Music
260	Natural Sciences
270	Social Studies
291	Co-Curricular Activities (Non-Athletics)
292	Boys & Girls Athletics
294	Boys Athletics
296	Girls Athletics

Section 3—Financial

300 Series Vocational Education Instruction

- 301 Agriculture
- 311 Marketing
- 331 Family and Consumer Science
- 341 Business
- 361 Industrial Education
- 380 Special Needs / Transition
- 399 Carl Perkins

400 Series Special Education Instruction

- 400 General Special Education
- 401 Speech/Language Impaired
- 402 Developmental Cognitive Disabilities: Mild-Moderate
- 403 Developmental Cognitive Disabilities: Severe-Profound
- 404 Physically Impaired
- 405 Deaf / Hard-of-Hearing
- 406 Visually Impaired
- 407 Specific Learning Disability
- 408 Emotional/Behavioral Disorder
- 410 Other Health Disabilities
- 411 Autism Spectrum Disorders
- 412 Developmentally Delayed
- 414 Traumatic Brain Injury
- 416 Severely Multiply Impaired
- 420 Special Education – Aggregate (3 or more disabilities)
- 422 Students without Disabilities (ADSIS)
- 423 Psychiatric Services
- 424 Social Workers

500 Series Community Education Services (Fund 04)

- 505 General Community Education
- 510 Adults with Disabilities
- 520 Adult Basic & Continuing Education
- 570 School Age Care
- 580 Early Childhood & Family Education
- 582 School Readiness
- 583 Preschool Screening
- 585 Youth Development / Youth Services / After School Enrichment

600 Series Instructional Support Services

- 605 General Instructional Support
- 610 Curriculum
- 615 Alternative Teacher Compensation
- 622 Media Services
- 640 Staff Development

Section 3—Financial

700 Series Pupil Support Services

- 710 Secondary Counseling & Guidance Services
- 720 Health Services
- 740 Attendance
- 760 Pupil Transportation
- 770 Food Services (Fund 02)

800 Series Sites, Buildings & Equipment

- 810 Operations & Maintenance
- 850 Capital Facilities
- 865 Long-Term Facilities Maintenance
- 870 Building Construction

900 Series Fiscal & Other Fixed Costs

- 910 Retirement of Long-Term Obligations (Debt Service)
- 920 Retirement of Non-Bonded Obligations
- 930 Employee Benefits
- 935 Post-Employment Benefits
- 940 Property & Liability Insurance
- 950 Transfers

FIN: Finance Dimension (examples specific to Alexandria Public Schools)

300 Series State Supported Programs

- 302 Operating Capital
- 311 Telecommunications Access
- 316 Staff Development
- 317 Basic Skills
- 320 Indian Education
- 321 Community Education (Fund 04)
- 322 State Adult Basic Education (Fund 04)
- 325 Early Childhood and Family Education (Fund 04)
- 326 Adults with Disabilities (Fund 04)
- 328 Home Visiting (Fund 04)
- 330 Learning & Development
- 335 Alternate Teacher Compensation
- 342 Safe Schools Levy
- 344 School Readiness (Fund 04)
- 347 Physical Hazards
- 349 Other Hazardous Materials
- 350 Aid to Non-Public Pupils – Health Services (Fund 04)
- 351 Aid to Non-Public Pupils – Textbooks & Tests (Fund 04)
- 352 Environmental Health & Safety Management
- 353 Aid to Non-Public Pupils – Guidance & Counseling (Fund 04)
- 354 Early Childhood Screening (Fund 04)
- 358 Asbestos Removal & Encapsulation
- 363 Fire Safety

Section 3—Financial

- 366 Indoor Air Quality
- 367 Long-Term Facilities Maintenance – Accessibility
- 368 Long-Term Facilities Maintenance – Building Envelope
- 369 Long-Term Facilities Maintenance – Building Hardware & Equipment
- 370 Long-Term Facilities Maintenance – Electrical
- 372 Medical Assistance / Third Party Revenue
- 379 Long-Term Facilities Maintenance – Interior Surfaces
- 380 Long-Term Facilities Maintenance – Mechanical Systems
- 381 Long-Term Facilities Maintenance – Plumbing
- 382 Long-Term Facilities Maintenance – Professional Services
- 383 Long-Term Facilities Maintenance – Roofing Systems
- 384 Long-Term Facilities Maintenance – Site Projects
- 386 Deferred Maintenance

400 Series Federal Program Aid

- 401 Title I – Improving the Academic Achievement of the Disadvantaged
- 414 Title II – Teacher & Principal Training & Recruiting
- 419 Individual with Disabilities Act, Part B Section 611
- 420 Individual with Disabilities Act, Part B Section 619 Preschool
- 422 Infants and Toddlers Programs – Ages 0-2
- 425 Individual with Disabilities Act, Part B Section 611 CEIS
- 428 Carl Perkins Vocational & Applied Technology
- 438 Adult Basic Education (Fund 04)

700 Series Food & Nutrition Services, Transportation & Special Education

- 701 National School Lunch Program (Fund 02)
- 703 Special Milk Program (Fund 02)
- 705 School Breakfast Program (Fund 02)
- 707 A La Carte (Fund 02)
- 709 Summer Food Service Program for Children (Fund 02)
- 717 Late Activities Bus
- 720 Regular Transportation
- 721 Summer School Transportation
- 723 Transportation of Pupils Attending Special Education Programs
- 725 Transportation Between Schools
- 726 Non-Public Transportation
- 728 Homeless Transportation
- 733 Transportation for Student Activities
- 737 Ineligible Transportation
- 740 State Special Education General

Section 3—Financial

SRC: Source Dimension – Revenue (examples specific to Alexandria Public Schools)

000 Series Local Revenues

- 001 Property Tax Levy
- 004 Tax Increment Financing
- 010 County Apportionment
- 021 Tuition & Reimbursements from Minnesota School Districts
- 040 Tuition from Patrons
- 050 Fees from Patrons
- 060 Admissions
- 071 Medical Assistance
- 092 Interest Earnings
- 093 Rent
- 095 Grant Awards
- 099 Miscellaneous

200/300 Series State Sources

- 201 Endowment Fund Apportionment
- 211 General Education Aid
- 212 Literacy Incentive Aid
- 213 Shared Time Aid
- 227 Abatement Aid
- 229 Disparity Reduction Aid
- 234 Market Value Credit
- 301 Non-Public State Aid
- 360 State Aid for Special Education
- 370 Other Aid from Minnesota Department of Education
- 397 TRA/PERA Special Funding

400 Series Federal Sources

- 400 Federal Aids Received through Minnesota Department of Education
- 471 School Lunch Program (Fund 02)
- 472 Special Assistance – Free & Reduced Lunch Program (Fund 02)
- 473 Commodity Cash Rebate Program (Fund 02)
- 474 Commodity Distribution Program (Fund 02)
- 479 Summer Food Service Program (Fund 02)

600 Series Sales & Insurance Recovery

- 601 Sales to Pupils (Fund 02)
- 606 Sales to Adults (Fund 02)
- 621 Sale of Materials Purchased for Resale
- 625 Insurance Recovery
- 631 Sale of Bonds

Section 3—Financial

OBJ: Object Dimension – Expenditures (examples specific to Alexandria Public Schools)

100 Series

Salaries & Wages

- 110 Administration / Supervision
- 120 Early Childhood / School Readiness / Adult Basic Education Coordination
- 140 Licensed Classroom Teacher
- 141 Non-Licensed Classroom Personnel
- 143 Licensed Instructional Support Personnel
- 145 Substitute Teacher
- 146 Substitute Non-Licensed Classroom Instructional
- 150 Physical Therapist
- 151 Occupational Therapist
- 152 Speech/Language Pathologist
- 154 School Nurse
- 156 School Social Worker
- 157 School Psychologist
- 161 Certified Paraprofessional & Personal Care Assistant
- 164 Interpreter for the Deaf
- 165 School Counselor
- 170 Non-Instructional Support
- 175 Custodial Personnel
- 176 Mechanics
- 177 Bus Drivers
- 178 Cooks (Fund 02)
- 181 Overtime
- 184 Time Cards
- 185 Other Salary Payments
- 191 Severance Payments
- 199 Cash-in-Lieu Payments

200 Series

Employee Benefits

- 210 FICA / Medicare
- 214 PERA (Public Employees Retirement Association)
- 218 TRA (Teachers Retirement Association)
- 220 Health Insurance
- 230 Life Insurance
- 235 Dental Insurance
- 250 Tax Sheltered Annuities
- 270 Workers Compensation
- 280 Unemployment Compensation

Section 3—Financial

300 Series Purchased Services

- 305 Consulting Fees
- 320 Communication Services
- 329 Postage and Parcel Services
- 330 Utility Services
- 340 Property & Liability Insurance
- 346 Licensed Nursing Services
- 350 Repairs & Maintenance Services
- 360 Transportation Contracts with Private or Public Carriers
- 366 Travel, Conventions & Conferences
- 370 Operating Leases or Rentals
- 390 Payments for Educational Purposes to other Minnesota School Districts
- 392 Payments for Educational Purposes to out-of-State School Districts or Agencies
- 394 Payments for Educational Purposes to Other Agencies
- 396 Special Education Salary Purchased from Another District
- 397 Special Education Benefits Purchased from Another District

400 Series Supplies & Materials

- 401 Supplies & Materials – Non-Instructional
- 405 Non-Instructional Software Licenses
- 406 Instructional Software Licenses
- 430 Supplies & Materials – Non-Individualized Instructional
- 433 Supplies & Materials – Individualized Instructional
- 440 Fuels
- 460 Textbooks & Workbooks
- 461 Standardized Tests
- 470 Media Resources
- 490 Food
- 491 Commodities
- 495 Milk

500 Series Capital Expenditures

- 510 Site or Grounds Acquisition
- 520 Building Acquisition or Construction
- 530 Equipment
- 548 Pupil Transportation Vehicles
- 555 Technology Equipment
- 556 Technology Equipment for Special Education Direct Instruction

700 Series Debt Service

- 710 Bond, Redemption of Principal
- 720 Bond, Interest
- 790 Other Debt Service Expenditures

Section 3—Financial

800/900 Series Other Expenditures

820	Dues & Memberships
870	Refunds
891	TRA/PERA Special Funding
894	Team Entry Fees
899	Miscellaneous
910	Transfers to Other Funds
920	Bond Refunding Payments

CRS: Course Dimension (examples specific to Alexandria Public Schools)

011	Prior Year Federal Awards	069	Robotics
012	Second Prior Year Federal Awards	070	Swimming
017	Baseball	071	Student Council
018	Dance Team	072	Speech
019	Carolers	075	Alpine Skiing
020	Basketball	080	Tennis
023	Cross Country	090	Track
024	Adaptive Bowling	100	Volleyball
027	Cheerleading	102	Clay Target
030	Football	105	Weight Training
032	DECA	107	Archery
034	FFA	110	Wrestling
040	Golf	112	PBIS
041	Drumline	116	Yearbook
043	Graduation	119	Heatwave
048	Knowledge Bowl	200	Vocal Music
049	Jazz Band	202	Band
050	Gymnastics	203	Orchestra
055	Marching Band	210	Biology
056	Math Team	211	Chemistry
057	National Honor Society	213	Physics
060	Hockey	226	Drama
061	Pep Band	253	ADSIS
062	Nordic Skiing	444	Targeted Services
063	Soccer	607	Literacy Collaborative
065	Softball	800	Innovation Projects

Section 3—Financial

Program Expenditure Categories

Program	Departments	Non-Salary Expenses
Site Administration	Board of Education Superintendent's Office School Administration	Dues & Memberships (MREA, MSBA, etc)
District Administration & Support	Human Resources Business Services Communications	Audit & Legal Fees Copier Leases Region 1 Services
Regular Instruction	Elementary Education (K-5) Secondary Education (6-12) Title I & II Gifted & Talented Targeted Services	Pension Funding (GASB 73, 74, 75) Instructional Supplies & Materials Education Foundation Grants RAED Administrative Services PSEO / Concurrent Enrollment Payments RRLC Aid Payment to RAED
Vocational Instruction	Agriculture Family and Consumer Science Business Industrial Technology Work Experience	Instructional Supplies & Materials
Special Education	State & Federal SPED ADSIS	Services Contracted from RAED ECSE Tuition Instructional Supplies & Materials
Co-Curricular	Athletics Non-Athletic Activities	Supplies, Equipment & Uniforms Travel Rent & Leases (RCC, Gymnastics) Coaching Clinics
Instructional Support Services	Teaching & Learning Technology Media Staff Development A-Comp	Technology Equipment 1:1 Student Chromebooks SmartBoard Financing Payments Software Licenses & Permits
Pupil Support Services	Counseling & Guidance Health Services Attendance Transportation	Bus Lease & Payout Payments Transportation Software Supplies & Equipment Commercial Auto Insurance Fuel & Oil
Operations & Maintenance	Buildings & Grounds	Utilities Telephone Facility Projects School Resource Officers
Other Financing Uses	Employee Benefits	403b Match Worker's Compensation Insurance Unemployment Property & Liability Insurance

Section 3—Financial

IV. Budget Schedules

In the pages that follow, the reader is provided with additional, detailed analysis and discussion regarding the 2018-19 budget and beyond, for each individual fund. These individual budgets are influenced by trends, events and initiatives as well as financial and demographic changes specific to that fund. Among the major variables that greatly influence budget projections are enrollment growth/loss, state funding, and local levy calculations. Alexandria Public Schools is a District of growth, having grown 5.5% in the past seven years. With increasing enrollment comes increasing pressure for additional revenue to provide adequate learning spaces and experiences. The lack of revenue has been a significant challenge in recent years and, as a result, class sizes have slightly increased. Future budgets have been conservatively prepared with minimal increases of state funding. The Minnesota Legislature does have an education budget in place for 2018-19, but will be in session in 2019 to develop any changes effective for the 2019-20 & 2020-21 fiscal years.

The **General Fund** of the District is the fund from which operating expenses are paid and to which is deposited general state aid, proceeds from local levy funds specific to the General Fund, federal funds, a variety of other local revenue such as fees & admissions, and other monies specified by law. The purpose is to track the expenditures necessary to carry out the educational opportunities and associated operating costs related to the District. While a portion (approximately 11%) of the General Fund revenue comes from local property taxes, all revenue is determined and structured by state legislation.

The **Independent Funds** of the District are viewed as “stand alone” funds that carry their own, individual fund balances based on annual operations. These include the **Food & Nutrition Services Fund, Community Services Fund, Internal Services Fund,** and **OPEB Trust Fund.** The Internal Services Fund is designated to track revenue and expenditures related to our self-insured dental insurance program. The OPEB Trust Fund is utilized to pay for eligible post-employment benefits for retirees who have qualified for such benefits in accordance to employee contracts.

The **Construction & Debt Service Funds** are used to track any construction-in-progress that is being funded through approved bonds, as well as the principal and interest payments for existing bonds.





Division of School Finance
1500 Highway 36 West
Roseville, MN 55113-4266

District Revenues and Expenditures Budget for Fiscal Year (FY) 2018 and FY 2019

ED-00110-41

General Information: Minnesota Statutes, section 123B.10, requires that every school board shall publish the subject data of this report.

District Name: **ALEXANDRIA PUBLIC SCHOOLS**

District Number: **0206-01**

Fund	FY 2018 Beginning Fund Balances	FY 2018 Actual Revenues and Transfers In	FY 2018 Actual Expenditures and Transfers Out	June 30, 2018 Actual Fund Balances	FY 2019 Budget Revenues and Transfers In	FY 2019 Budget Expenditures and Transfers Out	June 30, 2019 Projected Fund Balances
General Fund/Restricted	\$ 29,306	\$ 4,300,103	\$ 4,300,103	\$ 29,306	\$ 4,511,447	\$ 4,511,447	\$ 29,306
General Fund/Other	\$ 8,336,018	\$ 45,624,444	\$ 45,071,979	\$ 8,888,482	\$ 45,974,742	\$ 46,600,886	\$ 8,262,338
Food Service Fund	\$ 248,460	\$ 3,144,275	\$ 2,999,187	\$ 393,548	\$ 3,289,746	\$ 3,289,156	\$ 394,139
Community Service Fund	\$ 357,574	\$ 2,370,077	\$ 2,299,130	\$ 428,521	\$ 2,649,903	\$ 2,380,913	\$ 697,511
Building Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Fund	\$ 19,131,361	\$ 67,293,521	\$ 24,779,512	\$ 61,645,370	\$ 6,976,446	\$ 6,652,350	\$ 61,969,466
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Fund	\$ 119,464			\$ 120,119			\$ 120,129
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* OPEB Irrevocable Trust Fund	\$ 2,335,947	\$ 75,843	\$ 852,168	\$ 1,559,622	\$ 50,000	\$ 851,000	\$ 758,622
* OPEB Debt Service Fund	\$ 5,232,890	\$ 750,818	\$ 6,521,368	\$ (537,660)	\$ 754,411	\$ 717,878	\$ (501,127)
Total - All Funds	\$ 35,791,019	\$ 123,559,081	\$ 86,823,447	\$ 72,527,308	\$ 64,206,696	\$ 65,003,629	\$ 71,730,384
Long-Term Debt							
Outstanding July 1, 2017	\$ 122,143,058						
Plus: New Issues	\$ 63,290,822						
Less: Redeemed Issues	\$ 27,075,676						
Outstanding June 30, 2018	\$ 158,358,204						
Short-Term Debt							
Certificates of Indebtedness	\$ -						
Other Short-Term Indebtedness	\$ -						
Total Operating Expenditures							
FY 2018 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM							
FY 2018 Operating Cost per ADM							
Total Operating Expenditures							
FY 2018 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM							
FY 2018 Operating Cost per ADM							

The complete budget may be inspected upon request to the superintendent.

Comments:

	Projected Fund Balance 7/1/2018	Preliminary 2018-19 Budget			Projected Fund Balance 6/30/2019	Net Increase or (Decrease)	Projected Fund Balance per ADM 4,303.49
		Revenues	Expenditures	Transfers			
GENERAL FUND - 01							
Unassigned - 422	6,338,590.19	46,283,789.54	47,501,515.22	811,527.99	5,932,392.50	(406,197.69)	1,378.51
<i>Restricted</i>							
Staff Development - 403	-	577,863.90	781,599.11	203,735.21	-	-	-
Operating Capital - 424	-	486,107.33	1,066,831.08	580,723.75	-	-	-
Learning & Development - 428	-	932,794.59	-	(932,794.59)	-	-	-
Gifted & Talented - 438	-	60,699.99	108,159.38	47,459.39	-	-	-
Basic Skills - 441	-	1,047,980.74	51,446.38	(996,534.36)	-	-	-
Career & Technical - 445	-	141,502.40	872,470.27	730,967.87	-	-	-
Safe Schools - 449	-	177,341.90	-	(177,341.90)	-	-	-
Long-Term Facilities Maintenance - 467	-	641,899.93	565,425.00	(76,474.93)	-	-	-
Medical Assistance - 472	-	200,000.00	8,731.57	(191,268.43)	-	-	-
Non-Spendable - 460	29,306.00	-	-	-	29,306.00	-	6.81
Subtotal - Restricted	29,306.00	4,266,190.78	3,454,662.79	(811,527.99)	29,306.00	-	6.81
<i>Assigned - 462</i>							
Capital Improvements	775,000.00	-	-	-	775,000.00	-	-
Academic Innovation Projects	500,000.00	-	500,000.00	-	-	(500,000.00)	-
Technology	750,000.00	-	250,000.00	-	500,000.00	(250,000.00)	-
Subtotal - Assigned	2,025,000.00	-	750,000.00	-	1,275,000.00	(750,000.00)	296.27
TOTAL - General Fund	8,392,896.19	50,549,980.32	51,706,178.01	-	7,236,698.50	(1,156,197.69)	1,681.59
FOOD SERVICE FUND - 02							
Non-Spendable - 460	17,469.00	-	-	-	17,469.00	-	4.06
Restricted - 464	192,441.07	3,289,746.14	3,289,155.58	-	193,031.63	590.56	44.85
TOTAL - Food Service Fund	209,910.07	3,289,746.14	3,289,155.58	-	210,500.63	590.56	48.91
COMMUNITY SERVICE FUND - 04							
Community Ed Reserved - 431	304,307.98	1,658,142.75	1,293,477.10	(130,831.46)	538,142.17	233,834.19	125.05
ECFE - 432	(24,801.03)	240,329.33	287,621.66	72,093.36	-	24,801.03	-
School Readiness - 444	(10,354.79)	454,734.79	503,118.10	58,738.10	-	10,354.79	-
Adult Basic Education - 447	-	221,696.00	221,696.00	-	-	-	-
Restricted - 464	114,541.27	75,000.00	75,000.00	-	114,541.27	-	26.62
TOTAL - Community Service Fund	383,693.43	2,649,902.87	2,380,912.86	-	652,683.44	268,990.01	151.66
DEBT SERVICE FUND - 07							
Restricted - 464	(366,149.30)	6,973,446.39	6,647,350.00	-	(40,052.91)	326,096.39	(9.31)
TOTAL - Debt Service Fund	(366,149.30)	6,973,446.39	6,647,350.00	-	(40,052.91)	326,096.39	(9.31)
INTERNAL SERVICE FUND - 20							
Unassigned - 422	109,473.57	395,012.00	385,000.00	-	119,485.57	10,012.00	-
TOTAL - Internal Service Fund	109,473.57	395,012.00	385,000.00	-	119,485.57	10,012.00	-
OPEB TRUST FUND - 45							
Unassigned - 422	1,584,946.92	80,000.00	901,000.00	-	763,946.92	(821,000.00)	177.52
TOTAL - OPEB Trust Fund	1,584,946.92	80,000.00	901,000.00	-	763,946.92	(821,000.00)	177.52
OPEB DEBT SERVICE FUND - 47							
Restricted - 463/464	(371,606.68)	754,410.56	714,877.50	-	(332,073.62)	39,533.06	(77.16)
TOTAL - OPEB Debt Service Fund	(371,606.68)	754,410.56	714,877.50	-	(332,073.62)	39,533.06	(77.16)
TOTAL - ALL FUNDS	9,943,164.20	64,692,498.28	66,024,473.95	-	8,611,188.53	(1,331,975.67)	1,973.21

	Beginning Fund Balance 7/1/2018	Preliminary 2018-19 Budget			Projected Fund Balance 6/30/2019	Net Increase or (Decrease)	Projected Fund Balance per ADM 4,203.00
		Revenues	Expenditures	Transfers			
GENERAL FUND - 01							
Unassigned - 422	5,813,482.20	46,270,176.98	47,451,830.27	1,035,062.67	5,666,891.58	(146,590.62)	1,348.30
<i>Restricted</i>							
Staff Development - 403	-	581,006.98	787,374.22	206,367.24	-	-	-
Operating Capital - 424	-	471,221.30	1,359,286.25	888,064.95	-	-	-
Learning & Development - 428	-	924,144.00	-	(924,144.00)	-	-	-
Gifted & Talented - 438	-	59,831.20	116,700.48	56,869.28	-	-	-
Basic Skills - 441	-	1,135,541.01	84,024.63	(1,051,516.38)	-	-	-
Career & Technical - 445	-	170,651.63	695,591.84	524,940.21	-	-	-
Safe Schools - 449	-	170,352.72	-	(170,352.72)	-	-	-
Long-Term Facilities Maintenance - 467	-	951,268.50	630,500.00	(320,768.50)	-	-	-
Medical Assistance - 472	-	250,000.00	5,477.25	(244,522.75)	-	-	-
Non-Spendable - 460	29,306.00	-	-	-	29,306.00	-	6.97
Subtotal - Restricted	29,306.00	4,714,017.34	3,678,954.67	(1,035,062.67)	29,306.00	-	6.97
<i>Assigned - 462</i>							
Capital Improvements	1,675,000.00	-	-	-	1,675,000.00	-	-
Academic Innovation Projects	400,000.00	-	400,000.00	-	-	(400,000.00)	-
Technology	1,000,000.00	-	250,000.00	-	750,000.00	(250,000.00)	-
Subtotal - Assigned	3,075,000.00	-	650,000.00	-	2,425,000.00	(650,000.00)	576.97
TOTAL - General Fund	8,917,788.20	50,984,194.32	51,780,784.94	-	8,121,197.58	(796,590.62)	1,932.24
FOOD SERVICE FUND - 02							
Non-Spendable - 460	15,258.00	-	-	-	15,258.00	-	3.63
Restricted - 464	378,290.49	3,289,746.14	3,289,155.59	-	378,881.04	590.55	90.15
TOTAL - Food Service Fund	393,548.49	3,289,746.14	3,289,155.59	-	394,139.04	590.55	93.78
COMMUNITY SERVICE FUND - 04							
Community Ed Reserved - 431	328,489.58	1,633,464.63	1,303,118.46	(110,633.69)	548,202.06	219,712.48	130.43
ECFE - 432	(30,376.80)	280,346.07	295,041.66	45,072.39	-	30,376.80	-
School Readiness - 444	2,358.74	465,355.59	533,094.13	65,379.80	-	(2,358.74)	-
Adult Basic Education - 447	-	213,514.50	213,696.00	181.50	-	-	-
Restricted - 464	128,049.26	75,668.31	72,065.06	-	131,652.51	3,603.25	31.32
TOTAL - Community Service Fund	428,520.78	2,668,349.10	2,417,015.31	-	679,854.57	251,333.79	161.75
DEBT SERVICE FUND - 07							
Restricted - 464	865,370.00	6,976,446.39	6,652,350.00	-	1,189,466.39	324,096.39	283.00
TOTAL - Debt Service Fund	865,370.00	6,976,446.39	6,652,350.00	-	1,189,466.39	324,096.39	283.00
INTERNAL SERVICE FUND - 20							
Unassigned - 422	120,118.73	395,010.00	395,000.00	-	120,128.73	10.00	-
TOTAL - Internal Service Fund	120,118.73	395,010.00	395,000.00	-	120,128.73	10.00	-
OPEB TRUST FUND - 45							
Unassigned - 422	1,559,621.98	50,000.00	851,000.00	-	758,621.98	(801,000.00)	180.50
TOTAL - OPEB Trust Fund	1,559,621.98	50,000.00	851,000.00	-	758,621.98	(801,000.00)	180.50
OPEB DEBT SERVICE FUND - 47							
Restricted - 463/464	(537,659.68)	754,410.56	717,877.50	-	(501,126.62)	36,533.06	(119.23)
TOTAL - OPEB Debt Service Fund	(537,659.68)	754,410.56	717,877.50	-	(501,126.62)	36,533.06	(119.23)
TOTAL - ALL FUNDS	11,747,308.50	65,118,156.51	66,103,183.34	-	10,762,281.67	(985,026.83)	2,532.04



Revenue & Expenditure Summary
Revised 2018-19 Budget - February 2019

		ADM's				
		4,024.59	4,089.76	4,213.49	4,203.00	
REVENUE	Revised Budget	Actual FY '15-16	Actual FY '16-17	Actual FY '17-18	Projected FY '18-19	\$ per ADM Change from PY
By Source						
State	40,556,213	35,633,168	37,409,491	39,379,946	9,346.16	303.19
Pension Funding	1,500,000	-	1,498,624	1,540,767	365.67	(8.79)
Federal	1,642,387	1,457,003	1,426,051	1,415,401	335.92	54.84
Property Taxes	5,391,701	4,849,862	5,040,107	5,515,322	1,308.97	(26.15)
Other Local	1,893,893	1,891,445	1,981,641	2,073,119	492.02	(41.41)
TOTALS	50,984,194	43,831,477	47,355,914	49,924,555	11,848.74	281.69
EXPENDITURES	Revised Budget	Actual FY '15-16	Actual FY '16-17	Actual FY '17-18	Projected FY '18-19	\$ per ADM Change from PY
By Object						
Salaries & Wages	30,315,087	26,450,623	27,465,427	28,643,467	6,798.04	414.69
Employee Benefits	8,307,976	7,196,884	7,763,909	7,874,302	1,868.83	107.85
Purchased Services	6,448,543	5,118,718	6,031,959	6,067,145	1,439.93	94.34
Supplies & Materials	2,310,190	1,771,359	2,100,618	2,108,778	500.48	49.17
Capital Purchases	2,636,628	3,032,309	1,599,355	2,863,385	679.58	(52.25)
Other Expenditures	1,762,360	1,551,383	1,764,082	1,815,014	430.76	(11.45)
TOTALS	51,780,785	45,121,276	46,725,350	49,372,091	11,717.62	602.33
EXPENDITURES	Revised Budget	Actual FY '15-16	Actual FY '16-17	Actual FY '17-18	Projected FY '18-19	\$ per ADM Change from PY
By Program						
Site Administration	1,885,804	1,683,210	1,740,882	1,784,413	423.50	25.18
District Admin & Support	1,288,028	1,314,594	1,322,456	1,279,492	303.67	2.79
Regular Instruction	21,886,678	17,697,573	19,449,412	20,774,887	4,930.57	276.83
Vocational Instruction	889,567	645,839	773,127	853,284	202.51	9.14
Special Education	11,320,380	9,857,175	10,468,053	10,515,516	2,495.68	197.73
Co-Curricular Activities	1,599,459	1,330,083	1,488,175	1,573,198	373.37	7.18
Instructional Support	3,660,736	2,505,926	3,222,833	3,509,441	832.91	38.08
Pupil Support	3,774,931	3,164,297	3,482,738	3,734,488	886.32	11.83
Operations & Maintenance	5,249,955	5,457,856	4,641,241	5,205,348	1,235.40	13.70
Other Financing Uses	225,248	1,464,723	1,364,333	142,025	33.71	19.89
TOTALS	51,780,785	45,121,276	46,725,350	49,372,091	11,717.62	602.33
Change in Fund Balance	(796,591)	(1,289,799)	630,564	552,464	2,116.48	(184.25)
Beginning Fund Balance	8,917,788	9,024,558	7,734,760	8,365,324	2,116.48	(184.25)
Ending Fund Balance	8,121,198	7,734,760	8,365,324	8,917,788	2,116.48	(184.25)



Revenue & Expenditure Summary
Revised 2018-19 Budget - February 2019

	Actual		Actual		Actual		Actual		Budget		% to Total Change from PY
	FY '15-16	FY '16-17	FY '17-18	FY '18-19	FY '15-16 % to Total	FY '16-17 % to Total	FY '17-18 % to Total	FY '18-19 % to Total	FY '15-16 % to Total	FY '18-19 % to Total	
REVENUE											
By Source											
State	35,633,168	37,409,491	39,379,946	40,556,213	81.30%	79.00%	78.88%	79.55%	81.30%	79.55%	0.67%
Pension Funding	-	1,498,624	1,540,767	1,500,000	0.00%	3.16%	3.09%	2.94%	0.00%	2.94%	-0.14%
Federal	1,457,003	1,426,051	1,415,401	1,642,387	3.32%	3.01%	2.84%	3.22%	3.32%	3.22%	0.39%
Property Taxes	4,849,862	5,040,107	5,515,322	5,391,701	11.06%	10.64%	11.05%	10.58%	11.06%	10.58%	-0.47%
Other Local	1,891,445	1,981,641	2,073,119	1,893,893	4.32%	4.18%	4.15%	3.71%	4.32%	3.71%	-0.44%
TOTALS	43,831,477	47,355,914	49,924,555	50,984,194	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%
EXPENDITURES											
By Object											
Salaries & Wages	26,450,623	27,465,427	28,643,467	30,315,087	58.62%	58.78%	58.02%	58.55%	58.62%	58.55%	0.53%
Employee Benefits	7,196,884	7,763,909	7,874,302	8,307,976	15.95%	16.62%	15.95%	16.04%	15.95%	16.04%	0.10%
Purchased Services	5,118,718	6,031,959	6,067,145	6,448,543	11.34%	12.91%	12.29%	12.45%	11.34%	12.45%	0.16%
Supplies	1,771,359	2,100,618	2,108,778	2,310,190	3.93%	4.50%	4.27%	4.46%	3.93%	4.46%	0.19%
Capital Purchases	3,032,309	1,599,355	2,863,385	2,636,628	6.72%	3.42%	5.80%	5.09%	6.72%	5.09%	-0.71%
Other Expenditures	1,551,383	1,764,082	1,815,014	1,762,360	3.44%	3.78%	3.68%	3.40%	3.44%	3.40%	-0.27%
TOTALS	45,121,276	46,725,350	49,372,091	51,780,785	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%
EXPENDITURES											
By Program											
Site Administration	1,683,210	1,740,882	1,784,413	1,885,804	3.73%	3.73%	3.61%	3.64%	3.73%	3.64%	0.03%
District Admin & Support	1,314,594	1,322,456	1,279,492	1,288,028	2.91%	2.83%	2.59%	2.49%	2.91%	2.49%	-0.10%
Regular Instruction	17,697,573	19,449,412	20,774,887	21,886,678	39.22%	41.62%	42.08%	42.27%	39.22%	42.27%	0.19%
Vocational Instruction	645,839	773,127	853,284	889,567	1.43%	1.65%	1.73%	1.72%	1.43%	1.72%	-0.01%
Special Education	9,857,175	10,468,053	10,515,516	11,320,380	21.85%	22.40%	21.30%	21.86%	21.85%	21.86%	0.56%
Co-Curricular Activities	1,330,083	1,488,175	1,573,198	1,599,459	2.95%	3.18%	3.19%	3.09%	2.95%	3.09%	-0.10%
Instructional Support	2,505,926	3,222,833	3,509,441	3,660,736	5.55%	6.90%	7.11%	7.07%	5.55%	7.07%	-0.04%
Pupil Support	3,164,297	3,482,738	3,734,488	3,774,931	7.01%	7.45%	7.56%	7.29%	7.01%	7.29%	-0.27%
Operations & Maintenance	5,457,856	4,641,241	5,205,348	5,249,955	12.10%	9.93%	10.54%	10.14%	12.10%	10.14%	-0.40%
Other Financing Uses	1,464,723	136,433	142,025	225,248	3.25%	0.29%	0.29%	0.44%	3.25%	0.44%	0.15%
TOTALS	45,121,276	46,725,350	49,372,091	51,780,785	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%
Change in Fund Balance	(1,289,799)	630,564	552,464	(796,591)							
Beginning Fund Balance	9,024,558	7,734,760	8,365,324	8,917,788							
Ending Fund Balance	7,734,760	8,365,324	8,917,788	8,121,198	17.14%	17.90%	18.06%	15.68%	17.14%	15.68%	-2.38%

% of Total Expenditures



Revised Budget - February 2019 *Notable Revisions*

UFARS	Budget Code	Description	Preliminary Budget	Revised Budget	Budget Change	Reason for Revision
<u>REVENUE</u>						
R 01-005-000-099-000	Misc Local Revenue		75,000.00	125,000.00	50,000.00	Sale of Tiny Houses & Fish House - AAHS Building Trades
R 01-005-000-211-000	General Education Aid		28,810,364.33	28,767,274.28	(43,090.05)	Decreased aid based on 2018-19 enrollment trends
R 01-005-420-000-360-000	Special Education Aid		6,606,843.03	6,946,603.62	339,760.59	Final allocation of SPED aid per MDE
R 01-245-420-419-400-000	Federal Aid - Part B (SPED)		585,286.17	656,153.59	70,867.42	Adjusted to match Part B expenditure budget
Various	All Other Revenue		14,472,486.79	14,489,162.83	16,676.04	
TOTAL REVENUE			50,549,980.32	50,984,194.32	434,214.00	
<u>EXPENDITURES</u>						
Various	All Salaries & Benefits		38,495,890.92	38,623,063.18	127,172.26	Contract settlements and program hiring needs
E 01-005-010-000-305-000	School Board - Consulting Services		-	25,000.00	25,000.00	Springsted community surveys
E 01-005-760-720-305-000	Transportation - Consulting Services		15,000.00	40,000.00	25,000.00	Additional assistance for TripSpark system
E 01-005-760-720-442-000	Transportation - Fuel		275,000.00	250,000.00	(25,000.00)	Adjusted for lower gas prices & purchasing trends
E 01-205-420-740-393-000	Special Ed - Contracted Pupil Services		5,000.00	25,000.00	20,000.00	Increased out-of-district student placements
E 01-210-850-302-305-140	Consulting Services - Miltona Addition		-	45,000.00	45,000.00	Design fees for Miltona Addition
E 01-320-361-830-433-833	AAHS Building Trades - Supplies		20,000.00	60,000.00	40,000.00	Supplies & materials for additional resale projects
E 01-320-211-000-394-000	PSEO/Concurrent Enrollment Tuition		600,000.00	575,000.00	(25,000.00)	Adjusted based on PSEO & Concurrent enrollment
Various	All Other Expenditures		12,295,287.09	12,137,721.76	(157,565.33)	
TOTAL EXPENDITURES			51,706,178.01	51,780,784.94	74,606.93	

Other budget items to be considered for the remainder of FY 2018-19:

- Mid-year lane changes
- Personnel changes due to resignations, new hires, changes in hours/days, etc.
- Spring activity coaches
- Utilities & snow removal costs
- Unexpected changes in enrollment
- Unforeseen repair & maintenance needs

GENERAL FUND

Revenue by Source

REVENUE		Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Projected 2019-20	Projected 2020-21
Local Sources									
Levy & County Apportionment	1	3,904,843	4,180,508	5,014,279	5,240,025	5,715,241	5,591,701	6,049,417	6,109,911
Activity Fees & Admissions	2	364,281	458,270	430,667	462,271	473,049	457,300	480,654	505,201
Medical Assistance	3	151,715	179,335	108,671	263,973	311,617	250,000	250,000	250,000
Grants & Donations	4	61,122	102,969	391,734	126,256	170,699	167,500	167,500	167,500
Service Reimbursements	5	187,510	184,832	128,235	126,723	163,169	169,593	169,593	169,593
Insurance Recovery	6	22,914	58,028	5,599	12,550	5,520	10,000	10,000	10,000
Other	7	563,487	793,104	662,123	789,951	749,137	639,500	656,753	674,472
State Sources									
General Education Aid	8	26,293,125	28,051,568	28,945,570	30,424,232	31,815,751	32,776,052	33,339,159	33,839,246
Special Education Aid	9	5,052,975	5,358,570	5,997,033	6,199,230	6,723,641	6,946,604	7,533,136	7,879,661
Literacy Incentive Aid	10	274,230	226,231	217,230	222,491	228,159	225,992	225,992	225,992
Endowment Fund	11	112,693	121,461	131,217	142,574	158,380	168,379	185,020	203,305
Non-Public Transportation Aid	12	151,593	120,369	123,719	95,355	105,365	130,276	130,276	130,276
Telecom Access Aid	13	0	201,277	145,840	139,233	164,348	140,000	140,000	140,000
TRA/PERA Funding	14	0	0	0	1,498,624	1,540,767	1,500,000	1,500,000	1,500,000
Other	15	58,056	133,727	72,558	186,378	184,302	168,910	172,289	175,734
Federal Sources									
Special Education Programs	16	975,333	837,700	871,830	894,741	900,793	1,028,833	1,040,120	1,051,530
Title Programs	17	496,969	516,649	580,095	528,018	501,564	571,925	573,247	574,572
Emergency Impact Aid	18	0	0	0	0	0	36,630	0	0
Carl Perkins	19	10,372	5,139	5,078	3,292	13,044	5,000	5,000	5,000
TOTAL REVENUE		38,681,217	41,529,738	43,831,477	47,355,914	49,924,546	50,984,194	52,628,155	53,611,993

GENERAL FUND

Notes to Budget Schedule - Revenues

FY 2018-19:

- (1) Based on approved Final 2017 Payable 2018 Levy Certification.
- (8) Based on projected 2018-19 enrollment as of February 1st, 2019 (4,602.40 APUs).
- (9), (10), (11) & (12) Based on prorated aid entitlement as of January 30th, 2019.
- (18) One-time revenue for emergency displaced students.

FY 2019-20:

- (1) Based on approved Final 2018 Payable 2019 Levy Certification.
- (2), (7), (11), (16) & (17) Based on average annual increase from FY2014 to FY2019.
- (3), (4), (5), (6), (10), (12), (13), (14) & (19) Constant revenue from FY2019 budget.
- (8) Based on 1% general education aid formula increase and 4,635.12 APUs.
- (9) Based on MDE's estimated revenue projection model.
- (15) Based on estimated 2% increase.
- (18) No budget (one-time revenue in FY2019).

FY 2019-20:

- (1) Based on estimated 1% increase from Final 2018 Payable 2019 Levy Certification.
- (2), (7), (11), (16) & (17) Based on average annual increase from FY2014 to FY2019.
- (3), (4), (5), (6), (10), (12), (13), (14) & (19) Constant revenue from FY2019 budget.
- (8) Based on 1.5% increase for combination of general education aid formula increase and projected enrollment increase.
- (9) Based on 4.6% increase from previous year, equal to the growth factor as calculated by MDE.
- (15) Based on estimated 2% increase.



Alexandria Public Schools



ACADEMICS • ACTIVITIES • ATTENTION

GENERAL FUND									
<i>Expenditures by Program and Object</i>									
EXPENDITURES		Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Projected 2019-20	Projected 2020-21
<i>District Administration</i>									
Employee Salaries & Benefits	1	1,391,370	1,622,912	1,568,726	1,673,325	1,705,739	1,856,247	1,922,968	1,992,087
Purchased Services	2	35,736	25,973	60,233	18,081	23,171	46,100	47,022	47,962
Supplies & Materials	3	21,836	13,845	21,731	20,648	25,561	25,375	25,883	26,400
Other	4	26,184	27,186	32,520	28,827	29,942	34,500	35,190	35,894
<i>Administrative Support</i>									
Employee Salaries & Benefits		618,253	653,381	704,139	750,285	759,712	766,139	799,194	833,674
Purchased Services		328,644	374,210	406,459	424,020	397,155	422,239	446,289	471,709
Supplies & Materials		20,723	28,107	25,876	20,880	15,144	17,250	17,595	17,947
Capital Purchases	5	222,379	100,270	99,848	33,480	8,226	10,000	10,000	10,000
Other		62,196	90,004	78,272	93,791	99,255	72,400	73,848	75,325
<i>Regular Instruction</i>									
Employee Salaries & Benefits		14,652,447	15,622,093	16,645,409	17,182,078	18,046,102	19,078,044	20,133,164	21,246,639
Purchased Services		1,313,511	1,345,134	1,625,147	1,670,014	1,902,356	1,967,918	2,164,006	2,379,632
Supplies & Materials		381,921	504,303	546,785	569,313	560,857	669,705	683,099	696,761
Capital Purchases		101,596	90,584	119,036	171,561	194,856	158,410	161,578	164,810
TRA/PERA Funding	6	0	0	0	1,498,624	1,540,767	1,500,000	1,500,000	1,500,000
Other		83,630	79,332	91,280	102,094	103,138	112,060	114,301	116,587
<i>Career & Technical Instruction</i>									
Employee Salaries & Benefits		312,430	505,134	619,382	743,309	748,331	780,067	803,469	827,573
Purchased Services		2,623	3,467	3,873	4,528	6,183	0	0	0
Supplies & Materials		17,637	23,510	22,584	25,290	98,770	109,500	111,690	113,924
<i>Special Instruction</i>									
Employee Salaries & Benefits		7,092,633	7,748,445	8,706,618	9,029,260	9,294,638	9,976,120	10,693,153	11,461,722
Purchased Services		1,016,588	1,076,246	950,964	1,018,778	1,085,002	1,141,910	1,164,748	1,188,043
Supplies & Materials		71,352	172,790	137,944	121,175	135,876	191,350	195,177	199,081
Capital Purchases		93,519	74,161	61,649	42,742	0	11,000	11,220	11,444
<i>Instructional Support Services</i>									
Employee Salaries & Benefits		1,399,401	1,462,307	1,571,881	1,651,864	1,704,988	1,772,685	1,866,749	1,965,804
Purchased Services		121,183	152,002	166,988	175,466	192,232	260,682	265,896	271,214
Supplies & Materials		158,962	219,189	199,588	458,941	315,729	316,245	322,570	329,021
Capital Purchases		206,346	434,188	567,468	936,562	1,296,493	1,311,123	1,337,346	1,364,093
<i>Pupil Support Services</i>									
Employee Salaries & Benefits		1,925,056	2,026,680	2,232,424	2,473,529	2,482,039	2,533,155	2,691,416	2,859,564
Purchased Services		397,761	428,631	388,208	510,415	436,858	464,717	474,011	483,491
Supplies & Materials		664,950	499,659	443,666	482,361	496,222	508,165	518,328	528,695
Capital Purchases		114,991	102,617	100,000	16,432	319,368	268,895	150,000	150,000
<i>Operations & Maintenance</i>									
Employee Salaries & Benefits		1,356,188	1,497,376	1,598,929	1,725,685	1,776,221	1,860,607	1,973,443	2,093,122
Purchased Services		823,933	1,299,395	1,372,957	2,074,224	1,882,155	1,996,147	2,036,070	2,076,791
Supplies & Materials		528,786	508,716	405,163	442,755	511,550	522,000	532,440	543,089
Capital Purchases	7	609,747	780,818	2,080,807	398,578	1,035,422	871,200	1,071,200	875,000
Property & Liability Insurance	8	98,969	144,320	143,890	136,433	142,025	148,830	151,807	154,843
TOTAL EXPENDITURES		36,273,480	39,736,989	43,800,443	46,725,350	49,372,082	51,780,785	54,504,869	57,111,942
<i>Beginning Fund Balance</i>									
		4,824,073	7,231,809	9,024,558	7,734,760	8,365,324	8,917,788	8,121,198	6,244,483
Change in Fund Balance		2,407,737	1,792,749	31,035	630,564	552,464	(796,591)	(1,876,715)	(3,499,949)
Transfers (to)/from Other Funds	9	0	0	(1,320,833)	0	0	0	0	0
Ending Fund Balance		7,231,809	9,024,558	7,734,760	8,365,324	8,917,788	8,121,198	6,244,483	2,744,534
% of Annual Expenditures		19.94%	22.71%	17.66%	17.90%	18.06%	15.68%	11.46%	4.81%

GENERAL FUND

Summary of Expenditures by Program

EXPENDITURES	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Projected 2019-20	Projected 2020-21
District Administration	1,475,126	1,689,916	1,683,210	1,740,882	1,784,413	1,962,222	2,031,062	2,102,343
Administrative Support	1,252,195	1,245,972	1,314,594	1,322,456	1,279,492	1,288,028	1,346,926	1,408,655
Regular Instruction	16,533,105	17,641,448	19,027,656	21,193,684	22,348,075	23,486,137	24,756,149	26,104,430
Career & Technical Instruction	332,689	532,112	645,839	773,127	853,284	889,567	915,159	941,497
Special Instruction	8,274,092	9,071,642	9,857,175	10,211,956	10,515,516	11,320,380	12,064,298	12,860,290
Instructional Support Services	1,885,893	2,267,687	2,505,926	3,222,833	3,509,441	3,660,736	3,792,561	3,930,132
Pupil Support Services	3,102,758	3,057,588	3,164,297	3,482,738	3,734,488	3,774,931	3,833,755	4,021,750
Operations & Maintenance	3,417,622	4,230,626	5,601,746	4,777,674	5,347,372	5,398,785	5,764,960	5,742,845
TOTAL	36,273,480	39,736,989	43,800,443	46,725,350	49,372,082	51,780,785	54,504,869	57,111,942

GENERAL FUND

Summary of Expenditures by Object

EXPENDITURES	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Projected 2019-20	Projected 2020-21
Employee Salaries & Benefits	28,747,778	31,138,328	33,647,507	35,229,336	36,517,769	38,623,063	40,883,555	43,280,185
Purchased Services	4,039,979	4,705,059	4,974,828	5,895,526	5,925,111	6,299,713	6,598,042	6,918,843
Supplies & Materials	1,866,167	1,970,120	1,803,337	2,141,363	2,159,709	2,359,590	2,406,782	2,454,918
Capital Purchases	1,348,579	1,582,640	3,028,809	1,599,355	2,854,366	2,630,628	2,741,344	2,575,347
Other	270,979	340,843	345,962	1,859,770	1,915,127	1,867,790	1,875,146	1,882,649
TOTAL	36,273,480	39,736,989	43,800,443	46,725,350	49,372,082	51,780,785	54,504,869	57,111,942

GENERAL FUND

Notes to Budget Schedule - Expenses

FY 2015-16:

- (7) Includes cost of \$1,308,611.18 for the construction of the Agricultural Education Center.
- (9) Includes transfer of \$1,320,833.19 from General Fund to Construction Fund to close out records of AAHS Construction.

FY 2017-18:

- (7) Includes cost of \$724,325.42 for Academic Innovation projects.

FY 2018-19:

- (7) Includes budget of \$400,000.00 for Academic Innovation projects.
- (7) Includes budget of \$105,000.00 for Miltona Addition project.

FY 2019-20 & FY 2020-21:

- (1) Salaries & benefits based on average annual increase from FY2015 to FY2019
- (2), (3), (4), (5) & (8) Based on estimated 2% increase each year.
- (6) Pension funding estimated (equal to revenue).
- (7) Includes budget of \$600,000 for Miltona Addition project in FY2020.



Alexandria Public Schools



ACADEMICS • ACTIVITIES • ATTENTION

INDEPENDENT FUNDS

Revenue by Source

REVENUE	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Projected 2019-20	Projected 2020-21
Food & Nutrition Services (02)								
Meal Sales	1,197,773	1,439,060	1,544,893	1,718,033	1,801,079	1,954,590	2,118,493	2,296,140
Other Local Revenue & Grants	10,758	19,202	21,036	69,037	148,741	65,406	75,000	75,000
State Lunch Program	92,015	128,161	138,044	142,534	150,605	186,405	197,287	208,803
Federal Lunch Program	1,006,077	1,041,473	1,009,287	1,032,221	1,043,850	1,083,345	1,094,234	1,105,232
Community Services (04)								
Local Levy	461,029	461,029	491,713	445,920	490,761	864,884	873,532	882,268
Fees & Tuition	864,593	986,753	1,146,125	1,278,462	1,330,338	1,240,960	1,408,082	1,597,711
State Aid	420,450	449,844	536,677	529,848	540,427	536,059	574,301	615,271
Federal Aid	8,667	7,669	8,612	7,557	8,551	8,000	8,000	8,000
Internal Services Dental (20)								
Insurance Premiums	316,324	331,779	349,639	363,296	391,870	395,010	400,000	405,000
OPEB Trust Fund (45)								
Interest Earnings	115,453	55,281	(13,933)	259,630	75,843	50,000	35,000	20,000
TOTAL REVENUE	4,493,138	4,920,251	5,232,094	5,846,539	5,982,066	6,384,659	6,783,929	7,213,425

INDEPENDENT FUNDS

Expenditures by Object

EXPENDITURES	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Projected 2019-20	Projected 2020-21
Food & Nutrition Services (02)								
Employee Salaries & Benefits	831,620	1,061,846	1,169,540	1,256,366	1,331,784	1,524,274	1,653,439	1,793,549
Purchased Services	131,593	117,579	142,404	135,912	120,846	98,386	99,462	100,550
Supplies & Materials	1,300,140	1,492,807	1,437,761	1,409,252	1,366,951	1,640,996	1,594,880	1,550,059
Capital Purchases	177,919	111,149	3,267	146,379	179,606	25,500	25,500	25,500
Community Services (04)								
Employee Salaries & Benefits	1,305,616	1,490,017	1,506,194	1,807,537	1,825,345	1,957,897	2,016,634	2,077,133
Purchased Services	278,759	302,869	307,976	313,174	307,597	249,899	260,183	270,890
Supplies & Materials	180,604	180,232	156,266	180,840	157,356	165,267	165,339	165,411
Capital Purchases	15,149	11,772	19,125	19,411	8,833	7,850	7,850	7,850
Internal Services Dental (20)								
Dental Claims	301,225	304,991	344,392	383,671	391,215	395,000	400,000	405,000
OPEB Trust Fund (45)								
Insurance Benefits	916,410	877,011	815,132	875,121	852,168	851,000	850,000	850,000
TOTAL EXPENDITURES	5,439,035	5,950,274	5,902,058	6,527,662	6,541,700	6,916,068	7,073,286	7,245,942

Beginning Fund Balance	6,388,451	5,442,555	4,412,531	3,742,567	3,061,444	2,501,810	1,970,401	1,681,044
Change in Fund Balance	(945,896)	(1,030,023)	(669,964)	(681,123)	(559,634)	(531,409)	(289,357)	(32,517)
Transfers (to)/from Other Funds	0	0	0	0	0	0	0	0
Ending Fund Balance	5,442,555	4,412,531	3,742,567	3,061,444	2,501,810	1,970,401	1,681,044	1,648,527

INDEPENDENT FUNDS

Notes to Budget Schedule

FY 2017-18:

Budget amounts based on revised budget as of May 21st, 2018.

FY 2018-19:

Levy revenue projected based on approved Preliminary 2017 Payable 2018 Levy Certification as of September 30th, 2017.

Food & Nutrition Services revenue projected based on average annual % increase from FY 2014-15 to FY 2017-18.

Food & Nutrition Services salaries & benefits projected based on average annual % increase from FY 2014-15 to FY 2017-18.

Community Services salaries & benefits projected based on 3% increase each subsequent year.

FY 2020-21:

OPEB Trust Fund is expected to deplete during FY 2020-21 based on historical and projected expenditures.

Alexandria Public Schools



CONSTRUCTION & DEBT SERVICE

Revenue by Source

REVENUE	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Projected 2019-20	Projected 2020-21
Construction (06)								
Interest Earnings	341,138	49,525	0	0	0	0	0	0
Donations	1,513,037	2,607,767	0	0	0	0	0	0
Sale of Bonds	0	5,704,184	0	0	0	0	0	0
Debt Service (07)								
Local Levy & Interest Earnings	6,240,980	6,320,170	6,359,567	6,722,354	4,651,190	6,756,226	6,823,789	6,892,027
State Aid	31,567	30,906	49,587	49,798	35,271	220,220	220,220	220,220
Sale of Bonds	0	18,786,423	0	0	62,607,060	0	0	0
OPEB Debt Service (47)								
Local Levy	775,903	506,193	381,409	780,259	745,145	749,069	756,559	764,125
State Aid	3,741	4,590	3,365	5,937	5,673	5,342	5,342	5,342
TOTAL REVENUE	8,906,365	34,009,759	6,793,928	7,558,348	68,044,339	7,730,857	7,805,910	7,881,713

CONSTRUCTION & DEBT SERVICE

Expenditures by Object

EXPENDITURES	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Projected 2019-20	Projected 2020-21
Construction (06)								
Capital Improvements	39,694,518	7,655,981	4,951,986	0	0	0	0	0
Debt Service (07)								
Bond Principal	2,210,000	2,305,000	2,485,000	2,860,000	20,808,202	3,220,000	3,330,000	3,530,000
Bond Interest	3,915,344	3,853,419	4,076,857	4,398,300	3,759,344	3,417,350	3,337,038	3,252,338
Other	3,025	128,599	12,125	12,125	211,966	15,000	15,000	15,000
OPEB Debt Service (47)								
Bond Principal	270,000	290,000	305,000	325,000	6,117,218	515,000	525,000	540,000
Bond Interest	635,905	460,850	555,249	592,365	403,350	202,078	186,628	170,878
Other	400	156,229	1,210	400	800	800	800	800
TOTAL EXPENDITURES	46,729,192	14,850,078	12,387,427	8,188,189	31,300,880	7,370,228	7,394,465	7,509,015

Beginning Fund Balance	47,929,905	10,107,078	29,266,759	24,994,093	24,364,251	61,107,710	61,468,339	61,879,784
Change in Fund Balance	(37,822,827)	19,159,681	(5,593,499)	(629,842)	36,743,459	360,629	411,445	372,698
Bond Refundings	0	0	0	0	0	0	0	0
Transfers (to)/from Other Funds	0	0	1,320,833	0	0	0	0	0
Ending Fund Balance	10,107,078	29,266,759	24,994,093	24,364,251	61,107,710	61,468,339	61,879,784	62,252,483

CONSTRUCTION & DEBT SERVICE

Notes to Budget Schedule

FY 2017-18:

Budget amounts based on revised budget as of May 21st, 2018.

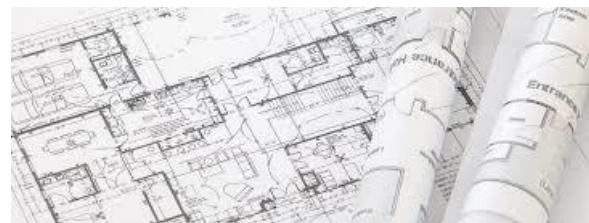
FY 2018-19:

Levy revenue projected based on approved Preliminary 2017 Payable 2018 Levy Certification as of September 30th, 2017. Bond principal and interest payments based on current debt amortization schedule. Includes refunding of two bonds in the amount of \$22,667,218.

Alexandria Public Schools



ACADEMICS • ACTIVITIES • ATTENTION



Section 3—Financial

V. Financial Comparisons—Revenue

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for General Education Aid, which consists of revenue from general education aid, endowment fund apportionment, shared time aid, and private alternative programs aid.

District	GENERAL EDUCATION AID			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	7,493.35	13	293	66.12%
Bemidji	8,268.37	2	152	65.38%
Brainerd	7,748.48	10	249	62.99%
Cambridge - Isanti	7,858.54	5	227	71.04%
Detroit Lakes	7,752.92	8	247	65.09%
Grand Rapids	7,751.54	9	248	62.03%
Monticello	7,301.13	14	315	55.63%
Moorhead	7,882.00	4	223	66.74%
Northfield	7,659.33	11	265	62.54%
Owatonna	8,264.85	3	153	69.29%
Princeton	7,794.20	6	238	71.22%
Sartell - St. Stephen	7,572.31	12	278	76.29%
Sauk Rapids - Rice	7,791.02	7	240	68.90%
Willmar	8,900.94	1	73	70.15%
Average	7,859.93			66.67%
<i>State Average</i>	8,043.46			63.38%

Section 3—Financial

V. Financial Comparisons—Revenue

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for Special Education Aid.

District	SPECIAL EDUCATION AID			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	1,574.99	2	29	13.90%
Bemidji	1,562.94	3	32	12.36%
Brainerd	2,042.37	1	8	16.60%
Cambridge - Isanti	1,229.08	9	108	11.11%
Detroit Lakes	1,479.15	5	41	12.42%
Grand Rapids	1,200.30	11	115	9.60%
Monticello	839.83	14	252	6.40%
Moorhead	1,551.61	4	35	13.14%
Northfield	1,227.78	10	109	10.02%
Owatonna	1,255.63	8	96	10.53%
Princeton	1,179.95	12	119	10.78%
Sartell - St. Stephen	944.22	13	216	9.51%
Sauk Rapids - Rice	1,356.68	6	65	12.00%
Willmar	1,314.71	7	80	10.36%
Average	1,339.95			11.34%
<i>State Average</i>	1,355.08			10.68%

Section 3—Financial

V. Financial Comparisons—Revenue

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for total state sources, which consists of all payments made by the Minnesota Department of Education, and other state agencies, to local educational agencies.

District	TOTAL STATE SOURCES			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	9,224.63	10	220	81.39%
Bemidji	10,284.62	2	78	81.33%
Brainerd	10,047.04	3	95	81.68%
Cambridge - Isanti	9,268.94	9	214	83.79%
Detroit Lakes	9,680.82	6	146	81.28%
Grand Rapids	9,178.87	11	230	73.45%
Monticello	8,236.38	14	327	62.76%
Moorhead	9,784.82	4	125	82.85%
Northfield	9,022.03	12	253	73.66%
Owatonna	9,771.73	5	128	81.92%
Princeton	9,331.27	8	203	85.26%
Sartell - St. Stephen	8,758.10	13	286	88.23%
Sauk Rapids - Rice	9,459.08	7	183	83.65%
Willmar	10,592.21	1	64	83.48%
Average	9,474.32			80.34%
<i>State Average</i>	9,821.27			77.39%

Section 3—Financial

V. Financial Comparisons—Revenue

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for property tax revenue, which consists of revenue from property tax levies, fiscal disparities revenue, and property tax shift recognition revenue.

District	PROPERTY TAX REVENUE		
	per ADM	Comparable Rank (14)	% of Fund 01
Alexandria	1,291.95	7	11.40%
Bemidji	1,250.24	8	9.89%
Brainerd	1,391.43	4	11.31%
Cambridge - Isanti	993.23	11	8.98%
Detroit Lakes	1,389.15	5	11.66%
Grand Rapids	1,465.11	3	11.72%
Monticello	1,599.60	2	12.19%
Moorhead	1,225.54	9	10.38%
Northfield	2,494.92	1	20.37%
Owatonna	1,354.42	6	11.36%
Princeton	930.40	12	8.50%
Sartell - St. Stephen	722.93	14	7.28%
Sauk Rapids - Rice	829.72	13	7.34%
Willmar	1,064.67	10	8.39%
Average	1,285.95		10.77%
<i>State Average</i>	1,893.95		14.92%

Section 3—Financial

V. Financial Comparisons—Revenue

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for federal sources, which consists of revenues provided by the federal government either directly or through a state agency for local school districts.

District	FEDERAL SOURCES		
	per ADM	Comparable Rank (14)	% of Fund 01
Alexandria	331.55	9	2.93%
Bemidji	574.65	2	4.54%
Brainerd	296.04	10	2.41%
Cambridge - Isanti	222.49	13	2.01%
Detroit Lakes	429.40	7	3.61%
Grand Rapids	550.57	4	4.41%
Monticello	647.79	1	4.94%
Moorhead	493.35	6	4.18%
Northfield	337.19	8	2.75%
Owatonna	523.42	5	4.39%
Princeton	250.17	12	2.29%
Sartell - St. Stephen	148.87	14	1.50%
Sauk Rapids - Rice	273.28	11	2.42%
Willmar	554.84	3	4.37%
Average	402.40		3.34%
<i>State Average</i>	460.92		3.63%

Section 3—Financial

VI. Financial Comparisons—Expenditures

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for district level administrative costs, which consist of expenditures for the School Board, the Office of the Superintendent, and other central office operations such as Business, Human Resources, Communications, legal services, and printing.

District	DISTRICT LEVEL ADMINISTRATION			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	383.89	12	311	3.43%
Bemidji	435.10	7	283	3.47%
Brainerd	400.10	9	300	3.25%
Cambridge - Isanti	386.73	11	308	3.33%
Detroit Lakes	568.67	2	201	4.92%
Grand Rapids	546.65	3	213	4.30%
Monticello	395.22	10	305	2.96%
Moorhead	299.94	13	324	2.58%
Northfield	403.56	8	298	3.22%
Owatonna	502.59	5	244	4.26%
Princeton	485.60	6	253	4.49%
Sartell - St. Stephen	299.20	14	326	2.97%
Sauk Rapids - Rice	541.17	4	221	5.18%
Willmar	571.79	1	200	4.77%
Average	444.30			3.79%
<i>State Average</i>	508.88			4.34%
<i>Enrollment 2,200-4,450</i>	530.96			4.48%

**NOTE: The calculations above are derived from pre-determined groupings of UFARS accounting codes. Each district may code certain expenditures into different codes which would skew the numbers between categories. For instance, some school districts may code Assistant Principals to School Level Administration, while others may code them under Pupil Support Services. This is just one example of many to illustrate it might not always be an apples to apples comparison between districts, although it can be assumed the averages of the comparable districts and statewide would, for the most part, balance those cases out.

Section 3—Financial

VI. Financial Comparisons—Expenditures

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for school level administrative costs, which consist of expenditures for the administration of individual schools, including the cost of one licensed principal or a pro-rated amount if the principal is shared between multiples sites/buildings.

District	SCHOOL LEVEL ADMINISTRATION			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	400.19	11	260	3.57%
Bemidji	455.64	6	189	3.64%
Brainerd	458.21	5	187	3.73%
Cambridge - Isanti	558.58	2	89	4.81%
Detroit Lakes	468.35	4	179	4.05%
Grand Rapids	566.27	1	86	4.45%
Monticello	344.24	13	296	2.58%
Moorhead	427.49	9	229	3.68%
Northfield	437.69	8	217	3.49%
Owatonna	408.65	10	249	3.46%
Princeton	454.47	7	195	4.20%
Sartell - St. Stephen	324.14	14	304	3.21%
Sauk Rapids - Rice	358.06	12	284	3.43%
Willmar	517.59	3	134	4.32%
Average	441.40			3.76%
<i>State Average</i>	455.78			3.89%
<i>Enrollment 2,200-4,450</i>	439.05			3.70%

**NOTE: The calculations above are derived from pre-determined groupings of UFARS accounting codes. Each district may code certain expenditures into different codes which would skew the numbers between categories. For instance, some school districts may code Assistant Principals to School Level Administration, while others may code them under Pupil Support Services. This is just one example of many to illustrate it might not always be an apples to apples comparison between districts, although it can be assumed the averages of the comparable districts and statewide would, for the most part, balance those cases out.

Section 3—Financial

VI. Financial Comparisons—Expenditures

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for regular instruction costs, which consist of expenditures for elementary and secondary classroom instruction. This includes salaries and fringe benefits of teachers, paraprofessionals, and expenditures for classroom supplies and textbooks.

District	REGULAR INSTRUCTION			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	4,473.82	11	261	39.93%
Bemidji	4,881.44	6	167	38.99%
Brainerd	4,542.73	9	243	36.93%
Cambridge - Isanti	4,378.28	12	278	37.68%
Detroit Lakes	4,492.13	10	257	38.88%
Grand Rapids	5,328.86	2	89	41.90%
Monticello	5,282.06	3	99	39.57%
Moorhead	4,599.92	8	227	39.59%
Northfield	5,631.00	1	61	44.91%
Owatonna	5,111.92	5	140	43.31%
Princeton	4,180.50	13	309	38.67%
Sartell - St. Stephen	4,719.01	7	197	46.78%
Sauk Rapids - Rice	3,607.10	14	328	34.51%
Willmar	5,118.27	4	137	42.69%
Average	4,739.07			40.31%
<i>State Average</i>	4,969.87			42.43%
<i>Enrollment 2,200-4,450</i>	4,979.90			41.97%

**NOTE: The calculations above are derived from pre-determined groupings of UFARS accounting codes. Each district may code certain expenditures into different codes which would skew the numbers between categories. For instance, some school districts may code Assistant Principals to School Level Administration, while others may code them under Pupil Support Services. This is just one example of many to illustrate it might not always be an apples to apples comparison between districts, although it can be assumed the averages of the comparable districts and statewide would, for the most part, balance those cases out.

Section 3—Financial

VI. Financial Comparisons—Expenditures

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for special education instruction costs, which consist of salaries and fringe benefits of teachers, paraprofessionals, and expenditures for classroom supplies and textbooks.

District	SPECIAL EDUCATION			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	2,463.23	7	61	21.98%
Bemidji	2,857.98	3	22	22.83%
Brainerd	3,029.48	2	16	24.63%
Cambridge - Isanti	2,298.84	9	84	19.79%
Detroit Lakes	2,389.31	8	67	20.68%
Grand Rapids	2,297.01	10	85	18.06%
Monticello	3,795.86	1	5	28.44%
Moorhead	2,772.08	4	27	23.86%
Northfield	2,572.30	5	46	20.52%
Owatonna	2,482.23	6	58	21.03%
Princeton	1,926.53	13	162	17.82%
Sartell - St. Stephen	1,818.35	14	187	18.03%
Sauk Rapids - Rice	2,216.51	11	103	21.21%
Willmar	2,121.25	12	123	17.69%
Average	2,502.92			21.18%
<i>State Average</i>	2,150.75			18.36%
<i>Enrollment 2,200-4,450</i>	2,240.24			18.88%

**NOTE: The calculations above are derived from pre-determined groupings of UFARS accounting codes. Each district may code certain expenditures into different codes which would skew the numbers between categories. For instance, some school districts may code Assistant Principals to School Level Administration, while others may code them under Pupil Support Services. This is just one example of many to illustrate it might not always be an apples to apples comparison between districts, although it can be assumed the averages of the comparable districts and statewide would, for the most part, balance those cases out.

Section 3—Financial

VI. Financial Comparisons—Expenditures

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for instructional support service costs, which consist of expenditures for activities intended to assist teachers in providing instruction. Includes expenditures for assistant principals, curriculum development, media centers, audio/visual support, technology, staff development, and computer assisted instruction.

District	INSTRUCTIONAL SUPPORT SERVICES			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	450.09	14	171	4.02%
Bemidji	473.53	13	155	3.78%
Brainerd	651.10	4	65	5.29%
Cambridge - Isanti	751.23	1	42	6.47%
Detroit Lakes	541.20	10	121	4.68%
Grand Rapids	502.89	11	136	3.95%
Monticello	620.02	7	74	4.65%
Moorhead	638.71	5	68	5.50%
Northfield	654.12	3	62	5.22%
Owatonna	501.54	12	137	4.25%
Princeton	587.97	8	94	5.44%
Sartell - St. Stephen	657.76	2	61	6.52%
Sauk Rapids - Rice	585.39	9	96	5.60%
Willmar	623.87	6	70	5.20%
Average	588.53			5.04%
<i>State Average</i>	616.17			5.26%
<i>Enrollment 2,200-4,450</i>	590.25			4.98%

**NOTE: The calculations above are derived from pre-determined groupings of UFARS accounting codes. Each district may code certain expenditures into different codes which would skew the numbers between categories. For instance, some school districts may code Assistant Principals to School Level Administration, while others may code them under Pupil Support Services. This is just one example of many to illustrate it might not always be an apples to apples comparison between districts, although it can be assumed the averages of the comparable districts and statewide would, for the most part, balance those cases out.

Section 3—Financial

VI. Financial Comparisons—Expenditures

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for pupil support service costs, which consist of expenditures for non-instructional services provided to students such as counseling, guidance, health services, psychological services, social work services, attendance, and security.

District	PUPIL SUPPORT SERVICES			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	183.48	14	262	1.64%
Bemidji	298.05	9	116	2.38%
Brainerd	259.08	12	165	2.11%
Cambridge - Isanti	292.41	10	124	2.52%
Detroit Lakes	460.40	2	36	3.98%
Grand Rapids	407.41	4	58	3.20%
Monticello	288.76	11	126	2.16%
Moorhead	303.12	7	114	2.61%
Northfield	335.77	6	91	2.68%
Owatonna	365.84	5	75	3.10%
Princeton	421.16	3	51	3.90%
Sartell - St. Stephen	229.26	13	205	2.27%
Sauk Rapids - Rice	553.77	1	12	5.30%
Willmar	300.00	8	115	2.50%
Average	335.61			2.88%
<i>State Average</i>	361.56			3.09%
<i>Enrollment 2,200-4,450</i>	360.49			3.04%

**NOTE: The calculations above are derived from pre-determined groupings of UFARS accounting codes. Each district may code certain expenditures into different codes which would skew the numbers between categories. For instance, some school districts may code Assistant Principals to School Level Administration, while others may code them under Pupil Support Services. This is just one example of many to illustrate it might not always be an apples to apples comparison between districts, although it can be assumed the averages of the comparable districts and statewide would, for the most part, balance those cases out.

Section 3—Financial

VI. Financial Comparisons—Expenditures

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for operations and maintenance costs, which consist of expenditures for acquisition, operation, maintenance, improvement and repair of the district's buildings, grounds, and equipment. Includes expenditures for custodians, fuel for buildings, electricity, telephones, and repairs. Also includes other miscellaneous expenditures such as retirement of long-term obligations, retirement of non-bonded obligations, and insurance.

District	OPERATIONS & MAINTENANCE			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	876.76	9	245	7.83%
Bemidji	1,245.95	1	60	9.95%
Brainerd	1,037.80	4	144	8.44%
Cambridge - Isanti	859.15	11	254	7.39%
Detroit Lakes	751.61	13	298	6.50%
Grand Rapids	975.04	5	174	7.67%
Monticello	1,185.16	2	82	8.88%
Moorhead	861.39	10	251	7.41%
Northfield	899.02	8	227	7.17%
Owatonna	827.52	12	270	7.01%
Princeton	913.70	7	217	8.45%
Sartell - St. Stephen	730.78	14	303	7.24%
Sauk Rapids - Rice	940.44	6	198	9.00%
Willmar	1,080.41	3	116	9.01%
Average	941.77			8.00%
<i>State Average</i>	875.82			7.48%
<i>Enrollment 2,200-4,450</i>	924.68			7.79%

**NOTE: The calculations above are derived from pre-determined groupings of UFARS accounting codes. Each district may code certain expenditures into different codes which would skew the numbers between categories. For instance, some school districts may code Assistant Principals to School Level Administration, while others may code them under Pupil Support Services. This is just one example of many to illustrate it might not always be an apples to apples comparison between districts, although it can be assumed the averages of the comparable districts and statewide would, for the most part, balance those cases out.

Section 3—Financial

VI. Financial Comparisons—Expenditures

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for student transportation costs, which consist of salaries, fringe benefits, contracted services, fuel for buses, and other expenditures pertaining to student transportation. Includes transportation safety activities that promote and ensure safety for students transported to and from school, or school-related trips and activities.

District	STUDENT TRANSPORTATION			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	616.50	8	236	5.50%
Bemidji	858.75	1	105	6.86%
Brainerd	739.80	2	159	6.01%
Cambridge - Isanti	616.15	9	237	5.30%
Detroit Lakes	712.41	4	176	6.17%
Grand Rapids	532.53	13	280	4.19%
Monticello	589.29	11	256	4.41%
Moorhead	661.13	5	204	5.69%
Northfield	599.02	10	250	4.78%
Owatonna	622.72	7	230	5.28%
Princeton	639.38	6	223	5.91%
Sartell - St. Stephen	360.48	14	326	3.57%
Sauk Rapids - Rice	549.51	12	275	5.26%
Willmar	714.67	3	173	5.96%
Average	629.45			5.35%
<i>State Average</i>	685.14			5.85%
<i>Enrollment 2,200-4,450</i>	667.90			5.63%

**NOTE: The calculations above are derived from pre-determined groupings of UFARS accounting codes. Each district may code certain expenditures into different codes which would skew the numbers between categories. For instance, some school districts may code Assistant Principals to School Level Administration, while others may code them under Pupil Support Services. This is just one example of many to illustrate it might not always be an apples to apples comparison between districts, although it can be assumed the averages of the comparable districts and statewide would, for the most part, balance those cases out.

Section 3—Financial

VI. Financial Comparisons—Expenditures

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for student activities costs, which consist of salaries, fringe benefits, supplies, and equipment for co-curricular and extra-curricular activities.

District	STUDENT ACTIVITIES			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	354.58	7	251	3.16%
Bemidji	243.55	14	308	1.95%
Brainerd	362.27	6	249	2.95%
Cambridge - Isanti	364.19	5	247	3.13%
Detroit Lakes	342.05	10	263	2.96%
Grand Rapids	345.16	9	258	2.71%
Monticello	446.48	2	175	3.35%
Moorhead	301.82	12	281	2.60%
Northfield	415.18	3	203	3.31%
Owatonna	250.56	13	303	2.12%
Princeton	501.17	1	127	4.64%
Sartell - St. Stephen	352.73	8	252	3.50%
Sauk Rapids - Rice	400.76	4	216	3.83%
Willmar	311.73	11	273	2.60%
Average	356.59			3.06%
<i>State Average</i>	314.06			2.68%
<i>Enrollment 2,200-4,450</i>	369.78			3.12%

**NOTE: The calculations above are derived from pre-determined groupings of UFARS accounting codes. Each district may code certain expenditures into different codes which would skew the numbers between categories. For instance, some school districts may code Assistant Principals to School Level Administration, while others may code them under Pupil Support Services. This is just one example of many to illustrate it might not always be an apples to apples comparison between districts, although it can be assumed the averages of the comparable districts and statewide would, for the most part, balance those cases out.

Section 3—Financial

VI. Financial Comparisons—Expenditures

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for all general fund expenditures.

District	TOTAL GENERAL FUND EXPENDITURES			
	per ADM	Comparable Rank (14)	State Rank (328)	% of Fund 01
Alexandria	11,204.34	11	236	100.00%
Bemidji	12,520.94	4	115	100.00%
Brainerd	12,299.93	5	136	100.00%
Cambridge - Isanti	11,619.02	8	202	100.00%
Detroit Lakes	11,554.87	10	211	100.00%
Grand Rapids	12,718.57	2	102	100.00%
Monticello	13,347.68	1	71	100.00%
Moorhead	11,618.57	9	203	100.00%
Northfield	12,538.06	3	112	100.00%
Owatonna	11,802.45	7	185	100.00%
Princeton	10,811.96	12	266	100.00%
Sartell - St. Stephen	10,087.60	14	311	100.00%
Sauk Rapids - Rice	10,452.62	13	290	100.00%
Willmar	11,989.63	6	165	100.00%
Average	11,754.73			100.00%
<i>State Average</i>	11,713.11			100.00%
<i>Enrollment 2,200-4,450</i>	11,864.40			100.00%

**NOTE: The calculations above are derived from pre-determined groupings of UFARS accounting codes. Each district may code certain expenditures into different codes which would skew the numbers between categories. For instance, some school districts may code Assistant Principals to School Level Administration, while others may code them under Pupil Support Services. This is just one example of many to illustrate it might not always be an apples to apples comparison between districts, although it can be assumed the averages of the comparable districts and statewide would, for the most part, balance those cases out.

Section 3—Financial

VII. Financial Comparisons—Other Governmental Funds

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for the Food Service Fund, which 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.

FOOD SERVICE District	REVENUE		EXPENDITURES		NET GAIN/(LOSS)	
	per ADM	Comp. Rank (14)	per ADM	Comp. Rank (14)	per ADM	Comp. Rank (14)
Alexandria	736.54	2	702.55	2	33.99	1
Bemidji	668.81	3	682.35	3	(13.54)	11
Brainerd	546.85	8	520.88	10	25.97	4
Cambridge - Isanti	446.24	14	466.58	12	(20.34)	12
Detroit Lakes	536.45	9	568.64	6	(32.20)	13
Grand Rapids	453.57	13	451.57	14	1.99	10
Monticello	499.26	11	492.35	11	6.91	8
Moorhead	482.12	12	452.18	13	29.94	2
Northfield	532.63	10	523.82	9	8.80	7
Owatonna	595.35	5	581.51	5	13.84	6
Princeton	565.45	7	562.49	7	2.96	9
Sartell - St. Stephen	609.82	4	592.52	4	17.30	5
Sauk Rapids - Rice	572.33	6	543.26	8	29.07	3
Willmar	749.55	1	809.63	1	(60.08)	14
Average	571.07		567.88		3.19	
<i>State Average</i>	552.86		517.33		35.53	
<i>Enrollment Between 2,200 & 4,450</i>	560.22		556.54		3.68	

Section 3—Financial

VII. Financial Comparisons—Other Governmental Funds

It is common for school districts to compare financial data to neighboring or similar districts. Alexandria Public Schools has identified a number of school districts that are similar in size (enrollment) and demographics. Below are a number of financial comparisons that follow the budget schedules from previous pages. These comparisons are based on final data from the 2017-18 fiscal year for the Community Service Fund, which is used to record all the financial activities of the Community Service program. There are five components of the program, including Community Service, Community Education, Early Childhood Family Education (ECFE), School Readiness, and Adult Basic Education (ABE).

COMMUNITY SERVICE District	REVENUE		EXPENDITURES		NET GAIN/(LOSS)	
	per ADM	Comp. Rank (14)	per ADM	Comp. Rank (14)	per ADM	Comp. Rank (14)
Alexandria	555.18	5	538.56	5	16.62	10
Bemidji	459.06	9	406.38	9	52.69	1
Brainerd	483.41	6	465.18	7	18.23	9
Cambridge - Isanti	465.23	7	494.01	6	(28.78)	12
Detroit Lakes	334.50	10	302.65	10	31.85	3
Grand Rapids	309.63	11	285.44	11	24.19	5
Monticello	735.36	1	782.79	1	(47.43)	14
Moorhead	301.23	13	279.65	12	21.57	6
Northfield	652.68	4	665.05	3	(12.37)	11
Owatonna	697.05	2	657.10	4	39.95	2
Princeton	464.23	8	443.83	8	20.40	7
Sartell - St. Stephen	256.93	14	237.39	14	19.55	8
Sauk Rapids - Rice	302.91	12	275.43	13	27.48	4
Willmar	692.33	3	730.40	2	(38.07)	13
Average	479.27		468.85		10.42	
<i>State Average</i>	607.02		598.85		8.17	
<i>Enrollment Between 2,200 & 4,450</i>	592.77		607.65		(14.88)	

Section 3—Financial

VIII. Historical Valuations, Levies & Property Taxes

Assessed Property Valuations

The assessed valuation of properties located in the District is one of the first pieces of information necessary to make projections on future tax implications. As the assessed valuation of a district grows, the tax requirements are spread over a larger taxing base. Below is a chart showing the trend of district property values for recent years:

Assessment/ Collection Year	Assessor's Estimated Market Value	Sales Ratio	Economic Market Value	Market Value Homestead Exclusion	Taxable Market Value	Adjusted Taxable Net Tax Capacity
2017 / 2018	4,452,064,103	94.4%	4,717,438,655	165,970,900	4,232,823,600	45,553,864
2016 / 2017	4,301,267,900	95.7%	4,495,317,067	168,759,857	4,078,046,943	43,857,177
2015 / 2016	4,170,361,800	96.4%	4,327,926,977	171,979,909	3,944,920,947	42,001,137
2014 / 2015	3,999,662,400	95.7%	4,178,550,391	176,560,900	3,771,747,300	39,991,713
2013 / 2014	3,877,896,200	93.8%	4,135,168,000	178,313,900	3,649,710,800	38,769,004
2012 / 2013	3,834,052,100	96.6%	3,969,403,515	162,937,700	3,603,667,600	38,609,752
2011 / 2012	3,955,230,240	98.8%	4,003,269,474	157,558,200	3,736,774,000	40,164,059

2017/2018 Adjusted Taxable Net Tax Capacity Calculation

Real Estate:

Residential Homestead	19,196,775	40.9%
Commercial/Industrial, Railroad & Utility	9,758,502	20.8%
Seasonal Recreational	8,820,278	18.8%
Residential Non-Homestead	4,465,256	9.5%
Agricultural	3,697,675	7.9%
Personal Property	979,619	2.1%

2017/2018 Net Tax Capacity	46,918,105	100.0%
Less: Captured Tax Increment	(1,318,371)	
Less: Transmission Lines	(45,870)	

2017/2018 Adjusted Taxable Net Tax Capacity **45,553,864**

Section 3—Financial

VIII. Historical Valuations, Levies & Property Taxes

2017/2018 Net Tax Capacity by County

	Douglas County	Pope County	TOTAL
Real Estate	45,812,434	126,052	45,938,486
Personal Property	979,619	0	979,619
TOTAL	46,792,053	126,052	46,918,105

Ten Largest Taxpayers in the District

Taxpayer	Type of Property	2017/2018 Net Tax Capacity
Western Minnesota Municipal	TransMN Lines	413,738
Knute Nelson Senior Living	Nursing Home & Assisted Living	399,857
Regency Plymouth Ventures	Arrowwood Resort	344,315
Minnesota Gas Company	Utility	297,072
Williams Pipeline Company	Pipeline	250,518
Viking Plaza Shopping	Retail	234,698
Great River Energy	Utility	186,906
MFF Mortgage Borrower 9, LLC	Commercial	178,624
Wal-Mart	Retail	169,500
Runestone Electric Association	Utility	156,396
TOTAL *		2,631,624

** Represents 5.8% of the District's 2017/2018 adjusted net tax capacity*

Section 3—Financial

VIII. Historical Valuations, Levies & Property Taxes

Legal Debt Limit and Debt Margin

The legal debt margin is referred to statutorily as the “Net Debt Limit” and may be increased by debt service funds and current revenues which are applicable to the payment of debt in the current fiscal year. Certain types of debt are not subject to the legal debt limit. Minnesota Statutes limits the “net debt” of a school district to 15% of its actual market value. Actual market value is either the District’s Estimated Market Value or Economic Market Value, whichever is higher.

2017/2018 Economic Market Value	4,717,438,655
Legal Debt Limit (15%)	707,615,798
<i>Less: Outstanding Debt Subject to Limit</i>	<u>(84,870,000)</u>
Legal Debt Margin as of December 31, 2018	622,745,798

Tax Levies and Collections

School districts submit a specific levy dollar amount to the county each year, but only receive funds equal to actual funds received by the county from district taxpayers. Minnesota Statutes require school districts to levy 105% of bonded levy amounts to accommodate any unpaid property taxes during the year. Below is a historical summary of levy amounts collected compared to the amounts levied:

Levy Year / Collection Year	Net Levy	Collected During Collection Year		Collected and/or Abated as of 12/31/17	
		Amount	Percent	Amount	Percent
2017 / 2018	13,836,886		(In Process of Collection)		
2016 / 2017	11,338,868	11,260,468	99.3%	11,260,468	99.3%
2015 / 2016	13,068,524	12,944,514	99.1%	13,043,468	99.8%
2014 / 2015	12,140,220	12,013,948	99.0%	12,126,857	99.9%
2013 / 2014	11,345,991	11,197,545	98.7%	11,340,325	100.0%
2012 / 2013	11,257,002	11,086,948	98.5%	11,257,002	100.0%
2011 / 2012	11,027,016	10,842,043	98.3%	11,027,016	100.0%
2010 / 2011	7,749,237	7,593,774	98.0%	7,749,237	100.0%
2009 / 2010	7,437,265	7,254,692	97.5%	7,437,265	100.0%
2008 / 2009	7,828,029	7,640,558	97.6%	7,828,029	100.0%
2007 / 2008	6,894,990	6,724,270	97.5%	6,894,990	100.0%
2006 / 2007	6,482,129	6,205,120	95.7%	6,482,129	100.0%
2005 / 2006	5,544,767	5,424,817	97.8%	5,544,767	100.0%

Section 3—Financial

VIII. Historical Valuations, Levies & Property Taxes

Estimated Calendar Year Debt Service Payments

Below is a summary of the principal and interest payments that will be made through 2037:

Year	Principal	Interest	Principal & Interest	Amount of Debt Retired
2019	3,735,000	3,619,428	7,354,428	5.7%
2020	3,855,000	3,523,665	7,378,665	11.4%
2021	4,070,000	3,423,215	7,493,215	17.2%
2022	3,720,000	3,066,946	6,786,946	22.5%
2023	3,720,000	2,945,746	6,665,746	27.7%
2024	3,825,000	2,789,734	6,614,734	32.8%
2025	4,020,000	2,617,734	6,637,734	37.9%
2026	4,090,000	2,448,591	6,538,591	43.0%
2027	4,410,000	2,262,591	6,672,591	48.2%
2028	4,630,000	2,099,021	6,729,021	53.4%
2029	4,995,000	1,925,546	6,920,546	58.8%
2030	5,295,000	1,693,106	6,988,106	64.2%
2031	5,560,000	1,437,056	6,997,056	69.6%
2032	5,405,000	1,167,400	6,572,400	74.7%
2033	5,710,000	897,150	6,607,150	79.8%
2034	5,920,000	725,850	6,645,850	85.0%
2035	5,935,000	548,250	6,483,250	90.0%
2036	6,080,000	370,200	6,450,200	95.0%
2037	6,260,000	187,800	6,447,800	100.0%
TOTAL	91,235,000	37,749,030	128,984,030	

Other Debt Obligations

Over recent years, the District has entered in capital lease agreements for various fixed assets, such as technology equipment, buses, vehicles, copiers, and printers. Capital leases payable are to account for those items that the District has entered into leases that are considered capital assets to the District. The total cost of capital lease assets as of June 30, 2018 was \$2,169,914 and total accumulated depreciation on these assets as of June 30, 2018 was \$736,416. Payments on capital leases are made out of the general fund.

Section 3—Financial

VIII. Historical Valuations, Levies & Property Taxes

Overlapping Debt

Within the District, there are other taxing units that have the authority to issue debt. Here is a list of the outstanding debt by taxing unit as of December 31, 2018 and the amount applicable to the District:

Taxing Unit	2017/2018 Adj. Taxable Net Tax Capacity	Debt as of 12/31/18	Debt Applicable to Value in District	
			Amount	Percent
<i>Counties:</i>				
Douglas County	56,004,313	22,770,000	18,466,470	81.1%
Pope County	20,742,515	5,415,000	32,490	0.6%
<i>Cities:</i>				
Alexandria	16,500,879	20,860,000	20,860,000	100.0%
Carlos	234,964	260,000	260,000	100.0%
Forada	300,827	1,698,138	1,698,138	100.0%
Miltona	209,540	105,000	105,000	100.0%
<i>Townships:</i>				
Brandon	1,542,104	300,000	39,900	13.3%
Hudson	2,153,959	1,580,155	1,483,766	93.9%
Ida	3,239,222	2,150,000	2,145,700	99.8%
Leaf Valley	1,269,163	376,535	213,495	56.7%
Moe	1,724,002	458,766	255,991	55.8%
<i>Special Districts:</i>				
ALASD	34,457,021	2,574,784	2,574,784	100.0%
TOTAL			48,135,734	

Section 3—Financial

IX. Bonds

As Alexandria Public Schools continues to grow and buildings age, there comes the need to issue bonds to finance the construction of new buildings and the renovation of existing square footage in order to ensure our students have adequate learning spaces. Historically, the communities served by Alexandria Public Schools have been extremely supportive of bond referendums. The table below provides a historical look at the District's bond referendums:

Election Date	Amount	Project Description	# of Votes			% of Yes	Pass / Fail
			Yes	No	Total		
9/25/2007	\$24,500,000	New elementary school & land for new HS	5,531	2,872	8,403	65.8%	Pass
9/27/2011	\$65,150,000	New 9-12 high school	5,554	4,226	9,780	56.8%	Pass

On September 27th, 2011, Alexandria Public Schools passed its largest bond issue ever. The \$65.15 million of new authority, along with private donations through various capital campaigns, funded the construction of a new 283,000 square foot high school to accommodate 1,400 students in grades 9 through 12. In addition to construction of the high school, other needs were met with this bond issue to address district growth, safety & security, and technology upgrades.

In addition to the bond referendums mentioned above, there are also three other bond issues currently on the books that were passed with board approval:

Issue Date	Amount	Project Description
11/20/2008	\$7,910,000	Other Post-Employment Benefits (OPEB)
12/15/2010	\$5,820,000	Health & safety upgrades to Lincoln Elementary & Discovery Middle School
5/20/2015	\$5,560,000	Health & safety upgrades to Carlos, Miltona & Voyager Elementary Schools

Within the past few years, the district has also approved the refunding of three existing bonds to lower remaining principal and interest payments over the life of the bonds. At the beginning of 2018-19, the district had \$91,235,000 in outstanding principal and \$128,984,030 total outstanding (including principal and interest).

The statement of indebtedness and aggregate debt service of existing bonds can be found on the next page.

STATEMENT OF INDEBTEDNESS

Issue	Purpose of Debt	Date of Issue	Interest Rate Range		Amount of Bonds Issued	Principal Outstanding 7/1/18	Call Date	Final Maturity	Payments Due		Amounts Due 2018-19		Amounts Due 2019-20	
			Low	High					Interest	Principal	Interest	Principal	Interest	Principal
2010A	GO Taxable AFB & CFB (LES & DMIS)	12/15/2010	1.250%	4.500%	5,820,000	2,555,000	2/1/2020	2/1/2025	Feb 1 & Aug 1	Feb 1	93,238	705,000	70,325	690,000
2011A	GO School Building Bonds (AAHS)	12/15/2011	2.000%	5.000%	64,500,000	2,060,000	2/1/2021	2/1/2021	Feb 1 & Aug 1	Feb 1	2,580,556	600,000	2,562,556	660,000
2011B	GO School Building Bonds (AAHS)	12/15/2011	2.000%	3.000%	650,000	340,000	2/1/2015	2/1/2021	Feb 1 & Aug 1	Feb 1	10,200	110,000	6,900	115,000
2013A	GO Taxable Refunding 2008B Bonds (OPEB)	4/18/2013	3.000%	3.650%	6,365,000	6,365,000	2/1/2023	2/1/2029	Feb 1 & Aug 1	Feb 1	202,078	515,000	186,628	525,000
2015A	GO AFB & CFB (VES, CES, MES)	5/20/2015	2.000%	3.125%	5,560,000	4,930,000	2/1/2025	2/1/2031	Feb 1 & Aug 1	Feb 1	135,006	330,000	128,406	330,000
2015B	GO School Building Refunding 2008A Bonds (WES)	5/20/2015	2.000%	5.000%	16,895,000	16,895,000	2/1/2025	2/1/2028	Feb 1 & Aug 1	Feb 1	598,350	1,475,000	568,850	1,535,000
2017A	GO School Building Refunding 2011A Bonds (AAHS)	12/27/2017	3.000%	5.000%	58,090,000	58,090,000	2/1/2028	2/1/1937	Feb 1 & Aug 1	Feb 1	0	0	0	0
TOTALS					157,880,000	91,235,000					3,619,428	3,755,000	3,523,665	3,855,000

AGGREGATE DEBT SERVICE (Principal & Interest Payments)

Fiscal Year	2010A	2011A	2011B	2013A	2015A	2015B	2017A	TOTALS
2018-19	798,238	3,180,556	120,200	717,078	465,006	2,073,350	-	7,354,428
2019-20	760,325	3,222,556	121,900	711,628	458,406	2,103,850	-	7,378,665
2020-21	781,175	3,342,756	118,450	710,878	461,806	2,078,150	-	7,493,215
2021-22	118,613	-	-	704,678	460,006	2,052,350	3,451,300	6,786,946
2022-23	119,363	-	-	703,178	458,106	2,071,000	3,314,100	6,665,746
2023-24	119,900	-	-	691,228	462,606	2,040,500	3,300,500	6,614,734
2024-25	114,950	-	-	689,128	461,656	2,007,500	3,364,500	6,537,734
2025-26	-	-	-	686,285	460,406	2,082,000	3,309,900	6,538,591
2026-27	-	-	-	687,085	463,856	2,053,500	3,468,150	6,672,591
2027-28	-	-	-	681,315	461,856	2,075,450	3,510,400	6,729,021
2028-29	-	-	-	684,090	459,556	-	5,776,900	6,920,546
2029-30	-	-	-	461,956	-	-	6,526,150	6,988,106
2030-31	-	-	-	458,906	-	-	6,538,150	6,997,056
2031-32	-	-	-	-	-	-	6,572,400	6,572,400
2032-33	-	-	-	-	-	-	6,607,150	6,607,150
2033-34	-	-	-	-	-	-	6,645,850	6,645,850
2034-35	-	-	-	-	-	-	6,483,250	6,483,250
2035-36	-	-	-	-	-	-	6,450,200	6,450,200
2036-37	-	-	-	-	-	-	6,447,800	6,447,800
TOTALS	2,812,563	9,745,869	360,550	7,666,568	5,994,131	20,637,650	81,766,700	128,984,030



The Minnesota Department of Education uses property values to determine the adjusted net tax capacity (ANTC) of each school district. The 2017 Payable 2018 Levy Certification is used to determine the revenue generated for Fiscal Year 2018-19. Since accurate data lags slightly, calculations for FY 2018-19 levy revenue are based on data from 2016 property values. The total market value for all properties in the District was \$4,078,046,943. The ANTC of the District was \$46,164,356, equal to approximately 1.1% of total market value. Levy revenue for FY 2018-19 is budgeted at \$13,992,725.25, or 30.3% of the District's ANTC. This is much lower when compared to the state average of 39.8%. Of that levy revenue, \$7,720,856.95 (55.2%) is attributed to outstanding debt service payments as illustrated above.

Other notable property value comparisons:

	ANTC per Pupil	RMV per Resident	Equalization Aid %	Average Home Value	School Tax per \$209K Residential	School Tax per \$250K Commercial	School Tax per \$250K Ag Land
Alexandria Public Schools	\$9,340	\$590,766	18.48%	\$209,161	\$749	\$1,303	\$320
Comparable Districts	\$5,665	\$380,532	40.45%	\$161,836	\$976	\$1,666	\$392



2018-19 ANNUAL BUDGET



ALEXANDRIA PUBLIC SCHOOLS

Independent School District No. 206

SECTION 4: INFORMATIONAL



Section 4—Informational

I. District Enrollment Trends

Projections and Methodology

Student enrollment is a primary driver of state, federal, and local revenue for the District. These enrollment figures are gathered throughout the year as transient students are closely monitored. Typically, our District sees its highest enrollment in September and October and slightly decreases throughout the year. Projections for future years are made using simple regression analysis to forecast expected student enrollment for future years. A more detailed approach, using migration patterns and birth rates is also used to get a more detailed analysis for the next few years. Detailed analysis for the coming year is typically done in the winter months and the Board of Education are presented with the enrollment projections once complete. Information and documentation regarding enrollment projection methods are available in the District Business Office.

Below is a graph that illustrates the decrease in students we see throughout the year:

Annual Enrollment Progression			
Fiscal Year	October 1 Enrollment	Final ADMs	Retention Rate
2008-09	3,916	3,893	99.41%
2009-10	3,904	3,878	99.33%
2010-11	3,925	3,894	99.21%
2011-12	3,957	3,924	99.17%
2012-13	3,952	3,924	99.29%
2013-14	3,951	3,930	99.47%
2014-15	3,981	3,964	99.57%
2015-16	4,042	4,025	99.58%
2016-17	4,112	4,090	99.46%
2017-18	4,230	4,213	99.60%
2018-19	4,203		

After reaching the peak for number of students enrolled in 1995-96 (4,391 students), the District experienced steady and significant decrease through 2009-10 to 3,878 students; an average decrease of approximately 37 students each year. This decrease was consistent among the average across Minnesota public school districts. From 2009-10 to 2013-14, the District experienced slow, steady growth to reach 3,930, an average increase of 13 students per year. Since that time, growth has increased dramatically in the most recent four years with a year-end enrollment of 4,213 in 2017-18. This is an average increase of 71 students per year. This growth coincides with the opening of Alexandria Area High School and the grade reconfiguration across all buildings that accompanied that event.

It is anticipated to continue to see steady growth in the near future, but we are not expecting the increase to continue at the pace of the past 4 years. Multiple housing complexes are in the plans for the east side of Alexandria, near Woodland Elementary School, that have the potential to bolster enrollment in that building over the next few years.

Section 4—Informational

I. District Enrollment Trends

Fall Enrollment by School

Fall enrollment is a census taken as of the first school day in October each school year, as required by the Minnesota State Legislature. It's a major factor in determining the funding the district receives in state aid.

School	2010-11	2011-12	2012-13	2013-14	2014-15*	2015-16	2016-17	2017-18	2018-19
Early Childhood Special Education **	45	45	45	45	45	60	60	60	60
Carlos Elementary School	147	139	133	127	103	112	114	120	125
Garfield Elementary School	162	152	155	155	126	116	120	126	124
Lincoln Elementary School	545	532	544	550	488	479	472	479	474
Miltona Elementary School	147	158	143	139	119	132	150	151	143
Voyager Elementary School	496	505	495	496	474	507	484	502	497
Woodland Elementary School	522	540	548	566	433	412	449	459	450
Runestone Regional Learning Center **	55	55	55	55	55	60	60	60	60
Discovery Middle School	869	904	917	946	897	935	951	1,002	985
Jefferson High School	937	927	873	872	0	0	0	0	0
Alexandria Area High School	0	0	0	0	1,241	1,229	1,252	1,271	1,285
TOTAL	3,925	3,957	3,908	3,951	3,981	4,042	4,112	4,230	4,203

*2014-15 marked the opening of Alexandria Area High School, replacing Jefferson High School. Prior to this year, elementary schools housed grades K-6, Discovery Middle School grades 7-9, and Jefferson High School grades 10-12. Beginning in 2014-15, the grades were re-configured so that elementary schools housed grades K-5, Discovery Middle School grades 6-8, and Alexandria Area High School grades 9-12.

**Enrollment for ECSE and RRLC are estimates for final year ADMs. These ADMs are calculated on an hourly basis throughout the year so not known until the completion of the school year.

Section 4—Informational

I. District Enrollment Trends

Where Alexandria Fits In Statewide

In 2017-18, Minnesota was comprised of 328 public school districts and 166 charter schools. The total enrollment of K-12 students in 2017-18 was approximately 808,194 in public schools, 53,900 in charter schools, and an additional 5,800 students in cooperatives. With its 4,213 students, Alexandria Public Schools ranked as the 47th largest district in Minnesota. For reference, below is a graph that shows Alexandria in comparison to the 10 next smallest and 10 next largest school districts in Minnesota based on final 2017-18 enrollment, as well as the ranking of other districts to which we make various comparisons and the largest 15 districts in Minnesota.

2017-18 FINAL ENROLLMENT

Next 10 Largest Districts		Next 10 Smallest Districts	
47. ALEXANDRIA	4,213	47. ALEXANDRIA	4,213
46. Richfield	4,360	48. New Prague	4,187
45. Hastings	4,379	49. Willmar	4,171
44. St. Francis	4,413	50. Monticello	4,160
43. Sauk Rapids-Rice	4,528	51. Northfield	4,044
42. St. Louis Park	4,662	52. Waconia	4,039
41. Owatonna	4,884	53. Grand Rapids	3,973
40. Cambridge-Isanti	4,942	54. Sartell-St. Stephen	3,896
39. Bemidji	5,064	55. Fairbault	3,674
38. Austin	5,090	56. Inver Grove Heights	3,640
37. West St. Paul	5,104	57. South St. Paul	3,486

Other Comparable Districts (not listed elsewhere)		15 Largest Districts in Minnesota	
30. Moorhead	6,617	1. Anoka-Hennepin	38,148
31. Brainerd	6,567	2. St. Paul	36,399
49. ALEXANDRIA	4,090	3. Minneapolis	35,021
62. Princeton	3,325	4. Rosemount-Apple Valley	28,316
66. Detroit Lakes	3,002	5. Osseo	20,967
		6. South Washington County	18,567
		7. Rochester	17,443
		8. Elk River	13,154
		9. Robbinsdale	12,309
		10. Wayzata	11,642
		11. Mounds View	11,389
		12. Lakeville	11,047
		13. Minnetonka	10,775
		14. North St. Paul	10,633
		15. Bloomington	10,441

Section 4—Informational

II. Performance Measures

Minnesota Comprehensive Assessments—Math Proficiency

Historical MCA Math Proficiency							
Year	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade
2017-18	78.9%	80.8%	70.2%	72.0%	72.9%	71.2%	47.5%
2016-17	82.3%	82.1%	64.9%	79.5%	72.2%	78.3%	54.8%
2015-16	85.1%	80.9%	82.4%	75.1%	80.1%	74.2%	44.8%
2014-15	80.5%	82.6%	72.1%	81.8%	75.7%	65.9%	49.8%
2013-14	84.3%	75.3%	81.4%	81.4%	66.7%	73.7%	59.5%
2012-13	82.2%	80.1%	80.4%	75.2%	77.5%	74.0%	61.1%
2011-12	87.0%	83.8%	67.3%	78.2%	75.6%	72.3%	54.7%
2010-11	81.8%	73.8%	65.9%	71.1%	57.3%	66.9%	62.8%
2009-10	87.2%	83.3%	80.3%	76.3%	73.3%	59.3%	56.2%
2008-09	82.2%	78.1%	71.0%	79.3%	69.8%	71.8%	57.1%

Historical MCA Math Proficiency							
Year	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	11th Grade
2017-18	78.9%	80.8%	70.2%	72.0%	72.9%	71.2%	47.5%
2016-17	82.3%	82.1%	64.9%	79.5%	72.2%	78.3%	54.8%
2015-16	85.1%	80.9%	82.4%	75.1%	80.1%	74.2%	44.8%
2014-15	80.5%	82.6%	72.1%	81.8%	75.7%	65.9%	49.8%
2013-14	84.3%	75.3%	81.4%	81.4%	66.7%	73.7%	59.5%
2012-13	82.2%	80.1%	80.4%	75.2%	77.5%	74.0%	61.1%
2011-12	87.0%	83.8%	67.3%	78.2%	75.6%	72.3%	54.7%
2010-11	81.8%	73.8%	65.9%	71.1%	57.3%	66.9%	62.8%
2009-10	87.2%	83.3%	80.3%	76.3%	73.3%	59.3%	56.2%
2008-09	82.2%	78.1%	71.0%	79.3%	69.8%	71.8%	57.1%

Section 4—Informational

II. Performance Measures

Minnesota Comprehensive Assessments—Reading Proficiency

Historical MCA Reading Proficiency							
Year	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	10th Grade
2017-18	65.5%	60.4%	76.1%	75.3%	67.5%	65.9%	59.4%
2016-17	61.0%	67.3%	78.2%	78.6%	67.3%	58.9%	61.9%
2015-16	72.0%	62.5%	81.1%	74.6%	61.0%	59.8%	61.8%
2014-15	67.4%	65.8%	74.7%	73.7%	67.0%	57.3%	56.4%
2013-14	72.5%	62.4%	76.0%	73.6%	62.4%	66.4%	65.9%
2012-13	68.9%	66.3%	74.8%	70.8%	64.4%	62.7%	73.1%
2011-12	89.4%	85.0%	86.0%	86.5%	78.1%	77.2%	84.2%
2010-11	86.7%	77.7%	89.6%	84.9%	74.2%	72.5%	85.9%
2009-10	77.9%	77.4%	80.6%	74.9%	75.4%	69.6%	85.3%
2008-09	80.6%	79.3%	71.6%	80.0%	67.6%	75.1%	81.4%

Historical MCA Reading Proficiency							
Year	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	10th Grade
2017-18	65.5%	60.4%	76.1%	75.3%	67.5%	65.9%	59.4%
2016-17	61.0%	67.3%	78.2%	78.6%	67.3%	58.9%	61.9%
2015-16	72.0%	62.5%	81.1%	74.6%	61.0%	59.8%	61.8%
2014-15	67.4%	65.8%	74.7%	73.7%	67.0%	57.3%	56.4%
2013-14	72.5%	62.4%	76.0%	73.6%	62.4%	66.4%	65.9%
2012-13	68.9%	66.3%	74.8%	70.8%	64.4%	62.7%	73.1%
2011-12	89.4%	85.0%	86.0%	86.5%	78.1%	77.2%	84.2%
2010-11	86.7%	77.7%	89.6%	84.9%	74.2%	72.5%	85.9%
2009-10	77.9%	77.4%	80.6%	74.9%	75.4%	69.6%	85.3%
2008-09	80.6%	79.3%	71.6%	80.0%	67.6%	75.1%	81.4%

Section 4—Informational

II. Performance Measures

Minnesota Comprehensive Assessments—Science Proficiency

Historical MCA Science Proficiency			
Year	5th Grade	8th Grade	11th Grade
2017-18	60.9%	46.7%	48.8%
2016-17	64.8%	54.2%	59.8%
2015-16	70.9%	52.8%	62.8%
2014-15	58.9%	51.9%	62.3%
2013-14	68.9%	52.0%	66.2%
2012-13	69.7%	51.6%	68.5%
2011-12	61.7%	46.3%	66.6%
2010-11	51.2%	49.0%	61.6%
2009-10	53.4%	55.8%	58.0%
2008-09	51.2%	50.8%	57.4%

Historical MCA Science Proficiency			
Year	5th Grade	8th Grade	11th Grade
2017-18	60.9%	46.7%	48.8%
2016-17	64.8%	54.2%	59.8%
2015-16	70.9%	52.8%	62.8%
2014-15	58.9%	51.9%	62.3%
2013-14	68.9%	52.0%	66.2%
2012-13	69.7%	51.6%	68.5%
2011-12	61.7%	46.3%	66.6%
2010-11	51.2%	49.0%	61.6%
2009-10	53.4%	55.8%	58.0%
2008-09	51.2%	50.8%	57.4%

Section 4—Informational

III. Personnel Resources

Within a growing school district, the process of hiring sufficient, qualified staff for all instructional and operational needs is a constant challenge. As with most organizations, employee compensation makes up the majority of the district's budget. As a result, when financial projections require budget reductions, it is difficult to not affect positions. Our district has benefited from steady enrollment growth to achieve additional revenue sources, which has prompted us to hire additional positions and resulted in slightly higher class sizes. The following chart depicts how staffing patterns for licensed staff have changed over the past nine years.

District Licensed Employee Staffing Levels - Fiscal Years 2009-10 through 2017-18

Position	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
<i>Administrators</i>									
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Superintendent	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0
Principals	7.0	8.0	5.0	6.0	8.0	7.0	8.0	8.0	8.0
Assistant Principals	1.0	0.0	3.0	2.0	0.0	1.0	1.0	1.0	1.0
Directors	3.0	3.0	2.0	2.0	2.3	3.0	3.0	3.0	3.0
Other Administrators	2.0	2.0	1.0	1.0	1.0	2.0	2.0	2.0	1.2
<i>Sub-Total - Administrators</i>	14.0	14.0	12.0	12.0	12.3	14.0	16.0	16.0	15.2
<i>% of All Licensed Staff</i>	4.5%	4.5%	3.9%	4.2%	4.3%	4.7%	5.1%	4.9%	4.5%
<i>Teachers</i>									
K-12 Teachers	199.6	198.6	197.3	179.4	182.5	189.3	198.7	198.7	205.8
Special Education Teachers	50.0	55.4	52.5	50.4	51.3	52.4	54.6	57.2	60.4
Vocational Education Teachers	2.6	2.6	2.2	2.1	2.4	1.5	2.1	2.3	1.3
Pre-K, ECFE, Other Teachers	9.1	9.2	8.7	7.3	8.3	8.9	9.3	11.9	10.1
<i>Sub-Total - Teachers</i>	261.3	265.8	260.7	239.2	244.5	252.1	264.7	270.1	277.6
<i>% of All Licensed Staff</i>	83.9%	84.9%	84.4%	84.1%	85.3%	84.0%	83.6%	82.4%	82.3%
<i>Other Licensed Staff</i>									
Special Education Coordinators	3.3	2.2	1.7	1.4	1.4	1.0	0.9	1.3	1.7
Non-Instructional Coordinators	4.9	5.3	5.2	5.1	5.9	6.3	8.3	12.2	13.0
Counselors	3.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0	5.0
Media Specialists	5.0	2.0	2.5	1.9	1.5	1.4	1.5	1.0	1.0
School Nurses	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Social Workers	7.2	8.5	8.5	8.5	8.6	8.8	8.8	9.8	11.8
School Psychologists	2.6	1.6	2.6	2.6	2.6	2.6	2.6	3.0	2.8
Speech/Language Pathologists	9.2	9.6	10.6	8.6	4.9	8.9	8.8	9.4	8.4
<i>Sub-Total - Other Licensed Staff</i>	36.2	33.2	36.1	33.1	29.9	34.0	35.9	41.7	44.7
<i>% of All Licensed Staff</i>	11.6%	10.6%	11.7%	11.6%	10.4%	11.3%	11.3%	12.7%	13.2%
TOTAL LICENSED STAFF	311.5	313.0	308.8	284.3	286.7	300.1	316.6	327.8	337.5

Section 4—Informational

III. Personnel Resources

The previous page illustrated the number of licensed FTEs our district employed over the past nine years. Within that total was the number of licensed teacher FTEs. Below is a chart the breaks those teachers down a little further by their subject licensure. Similar to the previous graph, these FTEs may not perfectly reflect the placements of our teacher FTEs in our system, depending on programming needs, etc.

FTE Teachers by Subject Area

Position	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Pre-K & Kindergarten	11.90	14.40	12.40	13.00	14.00	14.00	12.00	12.00	11.00
General Elementary	73.10	71.20	75.00	74.00	69.00	71.50	73.00	74.50	74.50
Business Education	1.00	1.00	1.00	0.74	0.62	0.72	1.53	2.18	1.98
English / Language Arts	24.86	26.47	26.10	28.15	22.61	24.00	22.37	24.89	24.18
Computer Technology	3.58	3.30	2.88	3.05	1.92	2.12	1.68	0.59	0.66
Family & Consumer Science	2.40	2.00	1.80	2.00	1.80	1.60	1.82	1.99	1.99
Foreign Language	6.20	6.10	5.70	5.92	5.44	5.64	4.96	4.84	4.57
Health & Physical Education	11.43	10.97	11.02	9.94	9.57	10.50	12.37	12.35	12.72
Industrial Technology	3.40	3.80	3.80	2.00	2.00	2.40	3.24	2.78	2.98
Math	13.86	14.77	13.14	13.80	11.60	11.00	11.14	12.40	12.58
Science	13.26	12.93	12.60	12.40	11.14	11.20	12.16	17.30	17.50
Social Studies	14.00	13.60	14.00	13.22	12.00	10.96	14.20	13.90	14.70
Special Education	50.85	49.95	55.37	52.49	50.41	51.32	52.35	54.55	57.15
Visual/Performing Arts	18.81	18.64	18.98	18.21	16.91	16.64	17.44	17.55	17.29
Vocational Education	3.14	2.60	2.60	2.20	2.14	2.40	1.51	1.86	1.66
Other	7.80	9.53	9.43	9.64	8.04	8.50	10.28	10.77	13.91
Sub-Total - Administrators	259.59	261.26	265.82	260.76	239.20	244.50	252.05	264.45	269.37
<i>Staffing % Change from Previous Year</i>		0.64%	1.75%	-1.90%	-8.27%	2.22%	3.09%	4.92%	1.86%

Section 4—Informational

III. Personnel Resources

In 2017-18, the licensed staff file reported 73,587 records in the State of Minnesota. This includes all public schools, charter schools, intermediate districts, and service cooperatives. Below is a chart comparing some additional licensed staff data within our comparable districts.

District	Active FTEs on District Roster	Average Training of Staff (Lanes)		Average Experience of Staff (Steps)		Average Salary of Staff		Average Work Days for FT Staff	
		#	Rank	#	Rank	\$	Rank	#	Rank
Alexandria	348	5.46	4	13.27	12	\$60,042	9	184.8	5
Bemidji	415	5.78	3	15.58	1	\$63,439	3	184.3	6
Brainerd	508	6.49	1	14.50	3	\$62,633	5	186.5	2
Cambridge-Isanti	397	4.37	13	13.82	7	\$58,638	12	180.8	12
Detroit Lakes	271	4.60	9	14.36	4	\$58,030	13	179.3	14
Grand Rapids	317	5.41	5	13.92	5	\$65,582	2	180.3	13
Monticello	364	5.24	6	13.78	8	\$67,082	1	183.2	9
Moorhead	545	4.38	12	12.38	14	\$58,797	11	183.7	8
Northfield	352	4.51	11	14.96	2	\$62,151	6	186.4	3
Owatonna	402	4.59	10	13.86	6	\$62,964	4	190.6	1
Princeton	242	4.99	8	13.75	10	\$61,719	7	185.2	4
Sartell-St. Stephen	305	5.18	7	13.64	11	\$59,439	10	182.3	11
Sauk Rapids-Rice	347	5.99	2	13.14	13	\$61,318	8	183.9	7
Willmar	372	4.00	14	13.78	9	\$53,825	14	183.2	10
AVERAGE	370	5.07		13.91		\$61,119		183.9	

School Calendar

Our district approves school calendars every two years for the upcoming school years. The following page shows the 2018-19 district calendar revised as of 2/26/19 after a higher than normal number of school days canceled due to inclement weather.



2018/19 District Calendar Revised 2.26.19

August 27-30..... Buildings will determine 2 Prof. Development Days;
1.50 Teacher Workdays during the week of 8/27-8/30

August 28PreK-5 Orientation (1/2)

August 296-8 & 9-12 Orientation (1/2)

September 4..... PreK-12 Classes Begin

September 26..... 2-hour Late Start PreK-12

October 11.....6-8 Parent Contact

October 15.....6-8 & 9-12 Parent Contact

October 17.....6-8 No School; 6-8 Parent Contact;
School in Session PreK-5 & 9-12

October 18-19No School PreK-12; MEA

November 2..... End of 1st Quarter

November 5.....No School PreK-12; PreK-12 Prof. Development Day

November 6.....General Election Day No activities from 6-8 p.m.)

November 12.....PreK-5 Teacher Workday Flexible; School in Session

November 16.....K-5 End of First Trimester

November 19-21 No School PreK-5; PreK-5 Parent Contact;
School in Session 6-8 & 9-12

November 22-23No School PreK-12

November 26.....6-8 Teacher Workday Flexible; School in Session

November 30.....6-8 End of 1st Trimester

December 24.....Winter Break Begins

January 2.....PreK-12 Classes Resume

January 18.....End of 2nd Quarter/1st Semester

January 21No School PreK-12;
9-12 Teacher Workday; PreK-8 Prof. Development Day

February 62-hour Late Start PreK-12

February 79-12 Parent Contact; School in Session

February 119-12 Parent Contact; PreK-8 Teacher Workday Flexible

February 14.....K-5 End of Second Trimester

February 15 No School PreK-12; PreK-5 Parent Contact

February 18No School PreK-12

February 19No School PreK-12; 9-12 Prof. Development Day;
PreK-8 Parent Contact

March 8.....6-8 End of Second Trimester

March 22.....No School PreK-12

March 25.....No School PreK-12

March 29.....End of 3rd Quarter

April 18.....School Closing Student Contact Make-up Day

April 19.....No School PreK-12

April 22.....No School PreK-12

May 27 No School PreK-12

May 31.....Graduation

June 5-6.....School Closing Student Contact Make-up Days

June 6 Last Day of School for PreK-12
(assuming no additional school closing days)

Next identified school closing student contact make-up days are June 7,
then April 22 (only if needed)

*June Professional Development Day and 1/2 day Teacher Workday TBD

JULY 2018							AUGUST							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
	1	2	3	4	5	6	7				1	2	3	4
	8	9	10	11	12	13	14	5	6	7	8	9	10	11
	15	16	17	18	19	20	21	12	13	14	15	16	17	18
	22	23	24	25	26	27	28	19	20	21	22	23	24	25
	29	30	31					26	27	28	29	30	31	

SEPTEMBER							OCTOBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1							
2	3	4	5	6	7	8	7	8	9	10	11	12	13
9	10	11	12	13	14	15	14	15	16	17	18	19	20
16	17	18	19	20	21	22	21	22	23	24	25	26	27
23	24	25	26	27	28	29	28	29	30	31			
30													

NOVEMBER							DECEMBER							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
					1	2	3							1
4	5	6	7	8	9	10	2	3	4	5	6	7	8	
11	12	13	14	15	16	17	9	10	11	12	13	14	15	
18	19	20	21	22	23	24	16	17	18	19	20	21	22	
25	26	27	28	29	30		23	24	25	26	27	28	29	
							30	31						

JANUARY 2019							FEBRUARY						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5						1	2
6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28		

MARCH							APRIL						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2							
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28	29	30				
31													

MAY							JUNE						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30						

KEY

- No School
- No School, all schools and district offices closed
July 4, September 3, November 22, November 23, December 24, December 25, December 31
January 1, April 19, May 27
- Parent Contact (varies by school)
- Teacher Workday
- Professional Development
- △ 2-hour Late Start PreK-12
- ★ First Day/Last Day of School

Section 4—Informational

IV. Acronyms & Terms

School District Acronyms

AAHS	Alexandria Area High School
ABE	Adult Basic Education
ACA	Affordable Care Act
ACT	American College Testing
ADA	Americans with Disabilities Act
ADM	Average Daily Membership
ADMWE	Average Daily Membership Web Estimates
ADSI	Alternative Delivery of Specialized Instructional Services
AED	Automated External Defibrillator
ALC	Alternative Learning Center
AP	Advanced Placement
APU	Adjusted Pupil Unit
ASD	Autism Spectrum Disorder
BAB	Build America Bonds
BFAC	Budget & Finance Advisory Council
BOE	Board of Education
CAC	Curriculum Advisory Council
CCR	Central Contractor Registration
CE	Community Education
CES	Carlos Elementary School
CLICS	Cyber-Linked Interactive Child Nutrition System
CMETS	Central Minnesota Educational Telecommunication System
CRS	Course UFARS Code
CTE	Career & Technical Education
CTIC	Community Transition Interagency Committee
DCD-MM	Development Cognitive Disorder (Mild-Moderate)
DCD-SP	Development Cognitive Disorder (Severe-Profound)
D/HOH	Deaf/Hard-of-Hearing
DMS	Discovery Middle School
EBD	Emotional Behavior Disorder
ECFE	Early Childhood Family Education
ECSE	Early Childhood Special Education
EDRS	Electronic Data Reporting System
EEC	Early Education Center
EL	English Learners
ELSA	Early Learning Scholarship Administration
ESSA	Every Student Succeeds Act
ESY	Extended School Year
FACS	Family and Consumer Science

Section 4—Informational

IV. Acronyms & Terms

FCC	Federal Communications Commission
FD	Fund UFARS Code
FICA	Federal Insurance Contributions Act
FIN	Finance UFARS Code
FLSA	Fair Labor Standards Act
FMLA	Family Medical Leave Act
FNS	Food & Nutrition Services
GASB	Governmental Accounting Standards Board
GES	Garfield Elementary School
GPA	Grade Point Average
HIPAA	Health Insurance Portability and Accountability Act
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Plan
IOWA	Identified Official with Authority
IRS	Internal Revenue Service
LEA	Local Education Agency
LES	Lincoln Elementary School
LTFM	Long-Term Facilities Maintenance
MAFA	Manual for Activity Fund Accounting
MARSS	Minnesota Automated Reporting Student System
MASA	Minnesota Association of School Administrators
MASBO	Minnesota Association of School Business Officials
MASMS	Minnesota Educational Facilities Management Professionals
MCA	Minnesota Comprehensive Assessments
MCIS	Minnesota Career Information System
MDE	Minnesota Department of Education
MES	Miltona Elementary School
MESPA	Minnesota Elementary & Secondary Principals Association
MOE	Maintenance of Effort
MREA	Minnesota Rural Education Association
MSBA	Minnesota School Board Association
MSDLAF	Minnesota School District Liquid Asset Fund
MSHSL	Minnesota State High School League
MSNA	Minnesota School Nutrition Association
MTSS	Multi-Tiered Systems of Support
OBJ	Object UFARS Code
OHI	Other Health Impairments
OLL	Online Learning
OMB	Office of Management & Budget
OPEB	Other Post-Employment Benefits
ORG	Organization UFARS Code
OSA	Office of the State Auditor

Section 4—Informational

IV. Acronyms & Terms

PAR	Personnel Activity Report
PBIS	Positive Behavioral Intervention and Supports
PCORI	Patient Centered Outcomes Research Institute
PERA	Public Employees Retirement Association
PI	Physically Impaired
PLC	Professional Learning Community
PRO	Program UFARS Code
PUN	Pupil Units
QSCB	Qualified School Construction Bond
RAED	Runestone Area Education District
RPU	Resident Pupil Unit
RRLC	Runestone Regional Learning Center
SAAP	State Approved Alternative Program
SACC	School-Aged Child Care
SEDRA	Special Education Data Reporting Application
SERVS	State Educational Record View and Submission
SLD	Specific Learning Disorder
SLP	Speech/Language Pathologist
SLPA	Speech/Language Pathologist Assistant
SOAR	Students Optimizing in Academics and Relationships
SOD	Statutory Operating Debt
SPED	Special Education
SRC	Source UFARS Code
TBI	Traumatic Brain Injury
TCIT	Teacher/Child Interaction Training
TIF	Tax Increment Financing
TRA	Teachers Retirement Association
TSA	Tax Sheltered Annuity
UFARS	Uniform Financial and Reporting System
USAC	Universal Service Administrative Company
USDA	United States Department of Agriculture
VES	Voyager Elementary School
VI	Visually Impaired
WBWF	World's Best Workforce
WES	Woodland Elementary School

Section 4—Informational

IV. Acronyms & Terms

School Finance Terms

Auditor: Financial examiners who review all activity to ensure and document that we are in compliance with regulations, statutes, and district policies.

Balance Sheet: Financial statement that accounts for the assets, liabilities and fund balances of the district.

Check Request: A form used to request a check from the district to pay a vendor for services, supplies, or equipment.

District: An all-encompassing term attributed to all staff, buildings, & students that fall under the jurisdiction of the School Board.

Employee Contract: An employment document that binds the district with employees. All regular staff belong to an employee contract, even if they are not part of a union.

Expenditures: Term to account for funds that go out from the district.

Federal Tax ID: A unique 9-digit ID given to all organizations.

General Fund: Funds collected from local, state, federal & tax payer dollars. Serves as the “main” operating fund for the school district.

Itemized Receipts: Receipts or invoices from vendors that list each item purchased and the amount of the purchase.

Purchase Order: A sequenced number assigned by the Business Office staff. Required **PRIOR** to purchasing and is used for tracking purchases and audit documentation.

Revenue: Term to account for funds coming into the district.

Student Activity Funds: Funds generated from co-curricular activities or other departmental funds.

Tax Exempt: A designation applied to organizations that are exempt from paying sales tax on purchases. Public school districts are qualified as tax exempt entities.

UFARS: The accounting system designed especially for Minnesota school districts. It is a 17-digit account code made up of 6 different segments.

Vendor: Name of company, business, person, school, etc. to be used for purchases or other expenditures.

2018-19 ANNUAL BUDGET



ALEXANDRIA PUBLIC SCHOOLS

Independent School District No. 206

SECTION 5: PROCEDURES MANUAL



Section 5—Procedures Manual

I. Finance Department Contacts



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Section 5-Procedures Manual

II. General Ledger Account Structure

The Minnesota Department of Education adopted a system for the classification of revenue and expenditures based on the State's statutory basis of accounting. This system is called the Uniform Financial and Reporting System (UFARS). UFARS codes are divided into seven segments as follows:

Revenue codes: R FD-ORG-PRO-FIN-SRC-CRS
Expenditures codes: E FD-ORG-PRO-FIN-OBJ-CRS

The "R" and "E" are constant alpha inputs, while all others are numeric. Below are the descriptions of each segment classifications:

FD: Fund Dimension

Operating Funds

- 01 General Fund
- 02 Food Service Fund
- 04 Community Service Fund

Non-Operating Funds

- 06 Building Construction Fund
- 07 Debt Service Fund
- 47 Post-Employment Benefits (OPEB) Debt Service Fund

Fiduciary Funds

- 08 Trust Fund
- 09 Agency Fund
- 45 Post-Employment Benefits (OPEB) Irrevocable Trust Fund

Proprietary Funds

- 20 Internal Services Fund
- 25 Post-Employment Benefits (OPEB) Revocable Trust Fund

Account Groups

- 98 General Fixed Assets Group
- 99 General Long-Term Debt Group

ORG: Organization/Site Dimension (examples specific to Alexandria Public Schools)

- 005 District-Wide
- 100 Elementary Services
- 110 Carlos Elementary School
- 120 Garfield Elementary School
- 130 Lincoln Elementary School
- 140 Miltona Elementary School
- 150 Woodland Elementary School
- 160 Voyager Elementary School
- 170 Early Education Center
- 185 Title I

Section 5-Procedures Manual

200	Elementary & Secondary Services
205	Special Education Services
210	Operations & Maintenance
220	Curriculum
245	Federal Special Education Services
300	Secondary Services
310	Discovery Middle School
315	Middle School Activities
320	Alexandria Area High School
325	High School Activities

PRO: Program Dimension (examples specific to Alexandria Public Schools)

000 Series Administration

010	Board of Education
020	Office of the Superintendent
050	School Administration

100 Series District Support Services

105	Human Resources
110	Business Services
130	Communications

200 Series Elementary & Secondary Regular Instruction

201	Education - Kindergarten
203	Education - Elementary Grades 1-5
204	Title II & Instructional Coaches
211	Education - Secondary Grades 6-12
212	Visual Art
215	Business
216	Title I Improving the Academic Achievement of the Disadvantaged
218	Gifted & Talented
219	English Language Learner
220	English (Language Arts)
230	Foreign Language
240	Physical Education
241	Health
250	Family and Consumer Science
255	Industrial Education
256	Mathematics
258	Music
260	Natural Sciences
270	Social Studies
291	Co-Curricular Activities (Non-Athletics)
292	Boys & Girls Athletics
294	Boys Athletics
296	Girls Athletics

Section 5-Procedures Manual

300 Series Vocational Education Instruction

- 301 Agriculture
- 311 Marketing
- 331 Family and Consumer Science
- 341 Business
- 361 Industrial Education
- 380 Special Needs / Transition
- 399 Carl Perkins

400 Series Special Education Instruction

- 400 General Special Education
- 401 Speech/Language Impaired
- 402 Developmental Cognitive Disabilities: Mild-Moderate
- 403 Developmental Cognitive Disabilities: Severe-Profound
- 404 Physically Impaired
- 405 Deaf / Hard-of-Hearing
- 406 Visually Impaired
- 407 Specific Learning Disability
- 408 Emotional/Behavioral Disorder
- 410 Other Health Disabilities
- 411 Autism Spectrum Disorders
- 412 Developmentally Delayed
- 414 Traumatic Brain Injury
- 416 Severely Multiply Impaired
- 420 Special Education – Aggregate (3 or more disabilities)
- 422 Students without Disabilities (ADSIS)
- 423 Psychiatric Services
- 424 Social Workers

500 Series Community Education Services (Fund 04)

- 505 General Community Education
- 510 Adults with Disabilities
- 520 Adult Basic & Continuing Education
- 570 School Age Care
- 580 Early Childhood & Family Education
- 582 School Readiness
- 583 Preschool Screening
- 585 Youth Development / Youth Services / After School Enrichment

600 Series Instructional Support Services

- 605 General Instructional Support
- 610 Curriculum
- 615 Alternative Teacher Compensation
- 622 Media Services
- 640 Staff Development

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700 Series Pupil Support Services

- 710 Secondary Counseling & Guidance Services
- 720 Health Services
- 740 Attendance
- 760 Pupil Transportation
- 770 Food Services (Fund 02)

800 Series Sites, Buildings & Equipment

- 810 Operations & Maintenance
- 850 Capital Facilities
- 865 Long-Term Facilities Maintenance
- 870 Building Construction

900 Series Fiscal & Other Fixed Costs

- 910 Retirement of Long-Term Obligations (Debt Service)
- 920 Retirement of Non-Bonded Obligations
- 930 Employee Benefits
- 935 Post-Employment Benefits
- 940 Property & Liability Insurance
- 950 Transfers

FIN: Finance Dimension (examples specific to Alexandria Public Schools)

300 Series State Supported Programs

- 302 Operating Capital
- 311 Telecommunications Access
- 316 Staff Development
- 317 Basic Skills
- 320 Indian Education
- 321 Community Education (Fund 04)
- 322 State Adult Basic Education (Fund 04)
- 325 Early Childhood and Family Education (Fund 04)
- 326 Adults with Disabilities (Fund 04)
- 328 Home Visiting (Fund 04)
- 330 Learning & Development
- 335 Alternate Teacher Compensation
- 342 Safe Schools Levy
- 344 School Readiness (Fund 04)
- 347 Physical Hazards
- 349 Other Hazardous Materials
- 350 Aid to Non-Public Pupils – Health Services (Fund 04)
- 351 Aid to Non-Public Pupils – Textbooks & Tests (Fund 04)
- 352 Environmental Health & Safety Management
- 353 Aid to Non-Public Pupils – Guidance & Counseling (Fund 04)
- 354 Early Childhood Screening (Fund 04)
- 358 Asbestos Removal & Encapsulation
- 363 Fire Safety

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366	Indoor Air Quality
367	Long-Term Facilities Maintenance – Accessibility
368	Long-Term Facilities Maintenance – Building Envelope
369	Long-Term Facilities Maintenance – Building Hardware & Equipment
370	Long-Term Facilities Maintenance – Electrical
372	Medical Assistance / Third Party Revenue
379	Long-Term Facilities Maintenance – Interior Surfaces
380	Long-Term Facilities Maintenance – Mechanical Systems
381	Long-Term Facilities Maintenance – Plumbing
382	Long-Term Facilities Maintenance – Professional Services
383	Long-Term Facilities Maintenance – Roofing Systems
384	Long-Term Facilities Maintenance – Site Projects
386	Deferred Maintenance

400 Series Federal Program Aid

401	Title I – Improving the Academic Achievement of the Disadvantaged
414	Title II – Teacher & Principal Training & Recruiting
419	Individual with Disabilities Act, Part B Section 611
420	Individual with Disabilities Act, Part B Section 619 Preschool
422	Infants and Toddlers Programs – Ages 0-2
425	Individual with Disabilities Act, Part B Section 611 CEIS
428	Carl Perkins Vocational & Applied Technology
438	Adult Basic Education (Fund 04)

700 Series Food & Nutrition Services, Transportation & Special Education

701	National School Lunch Program (Fund 02)
703	Special Milk Program (Fund 02)
705	School Breakfast Program (Fund 02)
707	A La Carte (Fund 02)
709	Summer Food Service Program for Children (Fund 02)
717	Late Activities Bus
720	Regular Transportation
721	Summer School Transportation
723	Transportation of Pupils Attending Special Education Programs
725	Transportation Between Schools
726	Non-Public Transportation
728	Homeless Transportation
733	Transportation for Student Activities
737	Ineligible Transportation
740	State Special Education General

Section 5-Procedures Manual

SRC: Source Dimension – Revenue (examples specific to Alexandria Public Schools)

000 Series Local Revenues

001	Property Tax Levy
004	Tax Increment Financing
010	County Apportionment
021	Tuition & Reimbursements from Minnesota School Districts
040	Tuition from Patrons
050	Fees from Patrons
060	Admissions
071	Medical Assistance
092	Interest Earnings
093	Rent
095	Grant Awards
099	Miscellaneous

200/300 Series State Sources

201	Endowment Fund Apportionment
211	General Education Aid
212	Literacy Incentive Aid
213	Shared Time Aid
227	Abatement Aid
229	Disparity Reduction Aid
234	Market Value Credit
301	Non-Public State Aid
360	State Aid for Special Education
370	Other Aid from Minnesota Department of Education
397	TRA/PERA Special Funding

400 Series Federal Sources

400	Federal Aids Received through Minnesota Department of Education
471	School Lunch Program (Fund 02)
472	Special Assistance – Free & Reduced Lunch Program (Fund 02)
473	Commodity Cash Rebate Program (Fund 02)
474	Commodity Distribution Program (Fund 02)
479	Summer Food Service Program (Fund 02)

600 Series Sales & Insurance Recovery

601	Sales to Pupils (Fund 02)
606	Sales to Adults (Fund 02)
621	Sale of Materials Purchased for Resale
625	Insurance Recovery
631	Sale of Bonds

Section 5-Procedures Manual

OBJ: Object Dimension – Expenditures (examples specific to Alexandria Public Schools)

100 Series

Salaries & Wages

- 110 Administration / Supervision
- 120 Early Childhood / School Readiness / Adult Basic Education Coordination
- 140 Licensed Classroom Teacher
- 141 Non-Licensed Classroom Personnel
- 143 Licensed Instructional Support Personnel
- 145 Substitute Teacher
- 146 Substitute Non-Licensed Classroom Instructional
- 150 Physical Therapist
- 151 Occupational Therapist
- 152 Speech/Language Pathologist
- 154 School Nurse
- 156 School Social Worker
- 157 School Psychologist
- 161 Certified Paraprofessional & Personal Care Assistant
- 164 Interpreter for the Deaf
- 165 School Counselor
- 170 Non-Instructional Support
- 175 Custodial Personnel
- 176 Mechanics
- 177 Bus Drivers
- 178 Cooks (Fund 02)
- 181 Overtime
- 184 Time Cards
- 185 Other Salary Payments
- 191 Severance Payments
- 199 Cash-in-Lieu Payments

200 Series

Employee Benefits

- 210 FICA / Medicare
- 214 PERA (Public Employees Retirement Association)
- 218 TRA (Teachers Retirement Association)
- 220 Health Insurance
- 230 Life Insurance
- 235 Dental Insurance
- 250 Tax Sheltered Annuities
- 270 Workers Compensation
- 280 Unemployment Compensation

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300 Series Purchased Services

- 305 Consulting Fees
- 320 Communication Services
- 329 Postage and Parcel Services
- 330 Utility Services
- 340 Property & Liability Insurance
- 346 Licensed Nursing Services
- 350 Repairs & Maintenance Services
- 360 Transportation Contracts with Private or Public Carriers
- 366 Travel, Conventions & Conferences
- 370 Operating Leases or Rentals
- 390 Payments for Educational Purposes to other Minnesota School Districts
- 392 Payments for Educational Purposes to out-of-State School Districts or Agencies
- 394 Payments for Educational Purposes to Other Agencies
- 396 Special Education Salary Purchased from Another District
- 397 Special Education Benefits Purchased from Another District

400 Series Supplies & Materials

- 401 Supplies & Materials – Non-Instructional
- 405 Non-Instructional Software Licenses
- 406 Instructional Software Licenses
- 430 Supplies & Materials – Non-Individualized Instructional
- 433 Supplies & Materials – Individualized Instructional
- 440 Fuels
- 460 Textbooks & Workbooks
- 461 Standardized Tests
- 470 Media Resources
- 490 Food
- 491 Commodities
- 495 Milk

500 Series Capital Expenditures

- 510 Site or Grounds Acquisition
- 520 Building Acquisition or Construction
- 530 Equipment
- 548 Pupil Transportation Vehicles
- 555 Technology Equipment
- 556 Technology Equipment for Special Education Direct Instruction

700 Series Debt Service

- 710 Bond, Redemption of Principal
- 720 Bond, Interest
- 790 Other Debt Service Expenditures

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800/900 Series Other Expenditures

820	Dues & Memberships
870	Refunds
891	TRA/PERA Special Funding
894	Team Entry Fees
899	Miscellaneous
910	Transfers to Other Funds
920	Bond Refunding Payments

CRS: Course Dimension (examples specific to Alexandria Public Schools)

011	Prior Year Federal Awards	069	Robotics
012	Second Prior Year Federal Awards	070	Swimming
017	Baseball	071	Student Council
018	Dance Team	072	Speech
019	Carolers	075	Alpine Skiing
020	Basketball	080	Tennis
023	Cross Country	090	Track
024	Adaptive Bowling	100	Volleyball
027	Cheerleading	102	Clay Target
030	Football	105	Weight Training
032	DECA	107	Archery
034	FFA	110	Wrestling
040	Golf	112	PBIS
041	Drumline	116	Yearbook
043	Graduation	119	Heatwave
048	Knowledge Bowl	200	Vocal Music
049	Jazz Band	202	Band
050	Gymnastics	203	Orchestra
055	Marching Band	210	Biology
056	Math Team	211	Chemistry
057	National Honor Society	213	Physics
060	Hockey	226	Drama
061	Pep Band	253	ADSIS
062	Nordic Skiing	444	Targeted Services
063	Soccer	607	Literacy Collaborative
065	Softball	800	Innovation Projects

Section 5-Procedures Manual

III. Accounts Payable

Miscellaneous Accounts Payable Information

- o Check runs are not scheduled on any particular day, but typically one run per week on average. Due to the extensive process of issuing check runs, it is appreciated for staff to be proactive with any check needs they may have so we aren't running small, individual check runs.
- o **Originals** of all paperwork and receipts must be received in Accounts Payable for payment. All paperwork should have original signatures (no photocopies or signature stamps).
- o The most current and revised forms can be printed from the district website or by contacting the Business Office. Most buildings do keep a supply of forms in the main office as well.
- o All checks that are cut to vendors will be mailed out by the Business Office. If you would like a vendor check to be sent back to your location or to a different address than what's on file, please note this on the check request or order request.
- o Non-taxable employee reimbursements are paid through Accounts Payable, while taxable reimbursements are paid through Payroll.
- o All vendors invoices should be addressed to the attention of Accounts Payable in the Business Office.

Check Requests

- o Purchase Orders remain the most accepted means of purchasing items through the district. Check requests should only be used for items that cannot be obtained through a PO, or if you already have the item and need to pay the invoice. While advances for travel expenses (hotel reservations, car rental, airfare, etc.) are rare, they will only be issued if the vendor will not accept a credit card or Purchase Order.
- o We take pride in the fast turnaround of requisition approvals, and most employees have the ability to use an Administrator's American Express credit card, therefore we do expect there to be little need for check requests.
- o Again, all original, itemized receipts are required for backup documentation. If proper documentation is not provided, the request will be returned to the requestor and could delay the process and possibly result in not getting reimbursed at all. Also required is an explanation of the purpose of the expenditure.
- o District check requests are half green sheets as seen in Appendix A.
- o Reimbursement of district expenditures to district employees must be signed by their supervisor.
- o Since the district is tax exempt, any sales tax incurred by district employees will not be reimbursed.

Section 5-Procedures Manual

IV. Student Activity Funds

District and Student Activity Funds

The School Board recognizes that community members, students, and other organizations may wish to express support for the district, a school, or a program by conducting fundraising activities or by making donations. The School Board also understands the need for schools or programs to raise additional funds for expenditures that are not provided for in the annual district budget.

Monies collected by district employees and students will be handled with good and prudent business procedures both to demonstrate the ability of district employees to operate in that fashion and to teach such procedures to students. All monies collected must be forward to the Business Office for deposit within 24 hours of receipt, or the first business day following a weekend or holiday break.

Student activity funds are under a separate accounting system and not accounted for in the same fashion as district revenues and expenditures. Although the accounting records are separate, transactions from student activity funds follow similar guidelines as district transactions. These activities are supported by fundraisers that are performed by the students, and all expenditures must be for the students within the program that holds the fundraisers.

Eligible Expenditures: District Funds vs. Student Activity Funds

- o Staff Appreciation Gifts: Student activity funds are solely for students, therefore may not be used to pay for staff gifts. Likewise, district funds should be used for expenditures that directly or indirectly affect student achievement, and staff appreciation gifts are a stretch for that description.
- o Food or Snacks: May be purchased using student activity funds for the students only. District funds may be used for appropriate food and snacks for staff development activities, celebrating a success or event, or when conducting usual business.
- o Gift Cards: These are considered cash, and may not be purchased with any funding source.
- o Flowers: Occasionally a funeral or other event warrant a district purchase of flowers. Student activity funds may not be used, while district funds can be as long as the occasion is justifiable.
- o Scholarships: Student activity funds cannot be used to help students who cannot afford fees, trips, uniforms, etc. It is required that all students have equal access to the utilization of student activity funds.
- o Student Transportation: The district provides transportation for activities, but student activity funds may be used to upgrade transportation accommodations if so desired.
- o Consulting Fees: All payments for speakers, assemblies, and other special events made directly to a sole proprietor must be paid through district funds.
- o Donations: Can be made from student activity funds to any agency/organization, including the district. It is common to use district funds to purchase items or pay for speakers, and then donate funds from student activity funds back to the district to cover those expenditures.

Section 5-Procedures Manual

IV. Student Activity Funds

Check Requests

- Upon determination of eligibility of expenditures, student activity advisor on record would fill out a half blue check request sheet (Appendix B), similar to that of district check request.
- All the same rules apply as with district funds regarding proper documentation, etc.
- Check request must be signed by the advisor and a student within in the program and forwarded to the Business Director for final approval.
- Check runs are not scheduled and are completed on an as needed basis, but generally no longer than 2 weeks apart.
- If check request is to donate to the district funds, form must indicate a budget code to which the deposit should be made.

Adding a New Activity Fund

- The individual requests the new activity fund through the Business Director with rationale about the type of transactions to occur to determine eligibility.
- Business Director has the final say if the request is granted or not.

Transfer of Funds

- Funds may be transferred internally from one student activity fund to another.
- Advisor completes a half blue transfer request form (Appendix C), and submits to Business Director for approval.

Deleting/Merging Activity Funds

- Individuals may request to delete or merge student activity funds by contacting the Business Director.
- If the to-be-deleted or merged activity fund has an outstanding balance, the advisor would complete either a check request (if moving funds to an external organization or to the district funds) or a transfer request if moving to a different student activity fund.

Advisor Change

- If the advisor-of-record needs to be changed for an existing student activity fund, notification of the change should be sent to the Business Office.
- The Business Office will verify all activity funds and advisors annually.

Section 5-Procedures Manual

V. Purchasing Card Program

The District's Purchasing Card (P-Card) program is a simplified and cost-effective method of purchasing and remitting payment for approved site/department budget expenditures. The P-Card program can be used for retail, as well as mail, telephone, fax, or internet orders.

The purpose of the program is to streamline and simplify the requisitioning, purchasing, and payment process for small dollar transactions. It is also a useful tool when working with vendors who do not accept purchase orders or for those items that can be purchased at a discounted rate online. The program is designed to shorten the approval process and reduce paperwork of procurement procedures such as purchase orders and expense reimbursements.

The P-Card program is NOT intended to bypass the appropriate purchasing procedures but is to be used in accordance with established district policies. Employees are asked to treat this program with the same sense of responsibility and security you would use with your personal credit card.

All P-Cards are issued by the Business Director, and usage may be audited, restricted, and rescinded at any time. The employee who the card is assigned to is the only person authorized to use the card, and it is to be used for authorized purchases only.

General Guidelines for P-Card Usage

P-Cards are issued only to authorized individual employees. As a cardholder, you agree to the following:

- o You are the ONLY person entitled to use the card, and
- o The card is not to be used for personal use

As each card is linked to a specific individual employee, the card cannot be transferred from one employee to another. A cardholder may buy for a group of employees or on behalf of individuals who he/she supervises, but a group of employees cannot share a P-Card.

Upon receipt of your card, you will need to activate the account by calling the toll-free number printed on the card. Be sure to sign the back of the card before use. Although the P-Card will be issued in your name, your personal credit history will not affect your ability to obtain a card now will your credit rating be determined by the activity within the program. The district is responsible for payment of all purchases.

The P-Card can be used at any merchant that accepts American Express, except as the district otherwise directs. It may be used for in-store purchases as well as phone, fax, mail, and internet orders. When using the P-Card with merchants, please emphasize that an invoice must not be sent, as this may result in a duplicate payment. For phone, fax, mail, and internet orders, please instruct the merchant to send an emailed or faxed receipt only. The original receipt must be retained for monthly reconciliation of purchases.

Cardholders are responsible for informing vendors that Alexandria Public Schools is exempt from sales tax. If a merchant is requesting a copy of our tax exempt status, please request this from the Business Office. If tax is charged on a purchase, the cardholder will be responsible for reimbursing the district for the tax amount. Unauthorized use of the district's tax exempt status is strictly prohibited.



Section 5-Procedures Manual

V. Purchasing Card Program

Limitations and Restrictions

The district has assigned a credit limit to each card. There is also a single transaction limit placed on each card, meaning your card will be declined at the point of sale if you attempt to purchase more than this set amount at one time. Shipping and handling costs do count toward the total purchase.

The P-Card program also allows for Merchant Category blocking. If a particular Merchant Category is blocked (e.g. jewelry stores), and you attempt to use your card at such a merchant, your purchase will be declined at the point of sale. The district has made an effort to ensure that the vendors/suppliers used during the ordinary course of business are not restricted. If your card is refused at a merchant for any reason that comes as a surprise to you, please contact the Business Director to help in determining the reason for refusal.

The P-Card is to be used exclusively for district business purposes. The purchase of items shall be kept within the annual operating budget adopted by the School Board and shall be in accordance with board-approved policies and regulations. Should you become aware of instances where the district's policies and procedures are not being followed, you are required to report violations immediately.

Lost or Stolen Cards

You are responsible for the security of your card and any purchases made on your account. If you believe you have lost your card or that it has been stolen, immediately report this to the Business Director to have it cancelled. It is crucial to act promptly in the event of a lost or stolen card to avoid liability for fraudulent transactions.

Once a card is cancelled, you will no longer be able to use that card and it cannot be re-activated. A new card will be issued by the Business Director.

Reconciliation of Purchases

Each month you are responsible for reconciliation of your P-Card purchases. The Business Director will provide a copy of the monthly statement for each cardholder. You must keep all receipts for goods purchased with the card and ensure all transactions posted are legitimate purchases made by you on behalf of the district.

Each cardholder should complete the reconciliation form (Appendix D) and submit documentation to the Business Office by the 10th of each month.

Payment

The Business Office is responsible for paying the P-Card program invoices each month. You are not liable for payment under your account unless you misuse the card, do not submit an itemized receipt, or fail to promptly notify for a mis-used, lost or stolen card.