
CAPITAL OUTLAY FUND

Page	Item
171	Overview
172	Revenue
173	Expenditures
175	Elementary School Allocation
176	Middle School Allocation
178	High School Allocation
180	Operational Services Allocation
181	Central Services Allocation
182	Debt Services
183	Five-Year Capital Outlay Fund Plan

CAPITAL OUTLAY FUND

SDCL 13-16-6 states, in part, “the capital outlay fund of the school district is a fund provided by law to meet expenditures which result in the acquisition or lease of or additions to real property, plant or equipment. Such expenditure shall be for land, existing facilities, additions to facilities, remodeling of facilities, or for the purchase or lease of equipment. It may also be used for installment or lease-purchase payments for the purchase of real property, plant or equipment which have a contracted terminal date not exceeding twenty years from the date of the installment contract or lease-purchase and for the payment of the principal of and interest on capital outlay certificates issued pursuant to SDCL 13-6-6.2.”

The Sioux Falls School District’s FY15 Capital Outlay Fund includes expenditures for renovations and maintenance, site improvements, equipment, technology, and debt service. According to SDCL 13-6-6, a school district which contracts its student transportation may expend from the capital outlay fund an amount not to exceed fifteen percent of the contract amount. The Sioux Falls School District contracts with School Bus, Inc. to provide transportation to the students of Sioux Falls and fifteen percent of that contract is charged to the Capital Outlay Fund.

The Director of Operational Services and building principals conduct building walk-throughs annually to assess individual building needs for renovations, maintenance, and site improvements. The improvements are evaluated and prioritized using the following criteria:

- **Safety and Security**
- **Structural Integrity**
- **Mechanical and Electrical Systems**
- **Site Maintenance**
- **Legal Requirements** – includes Americans with Disabilities Act items
- **Instructional Program Renovations and New Construction**
- **Building Interior** – may consist of replacing/ repairing floorcoverings, paint, plaster, doors, window treatments, ceilings, chalkboards, tackboards, lockers, light fixtures, restrooms and auditorium seating

The Sioux Falls School District is committed to providing a safe and secure environment for all students and staff members. To assist with the District’s commitment to safety, the Safe and Secure Schools Council was formed in November 2007. The Council membership was comprised of School Board members, administration, staff, parents, fire fighters, law enforcement, a representative of the Sioux Falls Risk Management Department, a representative of Social Services and of court services. During the 2008/ 09 school year, the Council members toured each of the District’s buildings and have made recommendations for improvements to ensure the safety of the

District's students and staff at them. The Council's recommendations are part of the FY15 Capital Outlay Fund Budget and include expenditures to fully implement the Safe and Secure School Council's recommendations.

There is an increase in the amount of property tax revenues for the FY15 budget year of \$413,020. Levies are projected to be \$2.158 for Calendar Year 2015. Revenue for Other Local Sources has decreased \$107,342. Federal sources are derived from a share of the interest payment on Build America Bonds issued in the summer of 2009. The District expects to spend \$1,112,853 from the Capital Outlay Fund balance.

REVENUES			
Source	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Property Taxes	\$ 18,912,365	\$ 19,325,385	\$ 413,020
Other Local Sources	231,710	124,368	(107,342)
Federal Sources	338,575	338,575	-
Total	\$ 19,482,650	\$ 19,788,328	\$ 305,678
Cash from Fund Balance	-	1,112,853	1,112,853
Total Revenues & Transfers	\$ 19,482,650	\$ 20,901,181	\$ 1,418,531

CAPITAL OUTLAY FUND

Revenues

Property Taxes

Source	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Property Taxes	\$ 18,912,365	\$ 19,325,385	\$ 413,020
Total	\$ 18,912,365	\$ 19,325,385	\$ 413,020

- The mil levy for property taxes in 2015 will be \$2.158 per \$1,000 of valuation.
- Local Tax revenue is budgeted to increase by \$413,020.

Other Local Sources

Source	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Interest Income	\$ 74,710	\$ 45,000	\$ (29,710)
Mobile Home Tax	12,000	15,000	3,000
Penalties and Interest	3,000	-	(3,000)
Miscellaneous Other Revenue	142,000	64,368	(77,632)
Rental Income	-	-	-
Total	\$ 231,710	\$ 124,368	\$ (107,342)
Cash from Fund Balance	-	1,112,853	1,112,853
Total	\$ 231,710	\$ 1,237,221	\$ 1,005,511

- Interest Income is based upon expected earnings on funds kept on hand for FY15.

Federal Sources

Source	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Federal Sources	\$ 338,575	\$ 338,575	\$ -
Total	\$ 338,575	\$ 338,575	\$ -

- There is no increase anticipated for federal revenue.

The expenditures of the Capital Outlay Fund are, as follows:

EXPENDITURES

Use	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Building & Land Acquisitions***	\$ 100,000	\$ -	\$ (100,000)
Renovations and Maintenance	4,052,881	3,416,571	(636,310)
Site Improvements	980,010	1,637,238	657,228
Professional Services	305,500	240,100	(65,400)
Purchased Services* (Transportation)	398,052	398,052	-
Equipment****	790,943	536,692	(254,251)
Technology	2,468,087	1,872,196	(595,891)
Building Allocations**	643,852	672,309	28,457
Vehicles	140,000	195,000	55,000
Principal	3,645,000	5,880,000	2,235,000
Interest	4,046,766	5,560,568	1,513,802
Dues and Fees	569,613	492,455	(77,158)
Total	\$ 18,140,704	\$ 20,901,181	\$ 2,760,477
CIP Projects Fund Transfers	1,341,946	-	(1,341,946)
Total Expenditures and Transfers	\$ 19,482,650	\$ 20,901,181	\$ 1,418,531

* 15% of the Bus Contract

** To be allocated to appropriate budget lines in final budget.

*** Land Bank will be in a Reserve Fund for FY15

**** CTE Equipment will be in a Reserve Fund for
FY15

CAPITAL OUTLAY FUND

Elementary School Allocation

The Capital Outlay Fund budget increases and decreases reflect year-to-year differences in building repair, remodeling and new construction needs. Annual building walk-throughs identify significant annual repair and remodeling needs. Projected student enrollment growth provides a basis for determining future needs for additional facilities.

Elementary Education Allocation

Budget Data	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Renovations & Maintenance	\$ 922,102	\$ 1,034,606	\$ 112,504
Site Improvements	333,600	259,400	(74,200)
Professional Services	92,500	31,000	(61,500)
Equipment	120,324	119,835	(489)
Building Allocation*	224,966	230,687	5,721
Technology	805,580	1,088,268	282,688
Total	\$ 2,499,072	\$ 2,763,796	\$ 264,724

*To be allocated to appropriate budget lines in final line item budget

Significant elementary school projects planned for FY15 include the following:

Renovations and Maintenance

- Replace boiler at L.B. Anderson Elementary \$75,000
- Renovate restrooms at Cleveland Elementary \$90,000
- Update classroom unit ventilators at Robert Frost Elementary \$200,000\
- Enclose and level two reading pits at Anne Sullivan Elementary \$45,000
- Install insulation and metal wall panels at Hayward Elementary \$21,000
- Replace roof at Hayward Elementary \$330,000
- Install air conditioning in the gym at J.F. Kennedy Elementary \$30,000

Site Improvements

- Install parking lot on north side of Hayward Elementary \$18,000
- Relocate garbage enclosure at Hayward Elementary \$30,000
- Extend storm drainage at Harvey Dunn Elementary \$18,000
- Remove planter above office and reroof area of Hawthorne Elementary \$16,500
- Install new playground equipment at Eugene Field Elementary \$45,000

▪ **Furniture, Library Books, Equipment and Technology**

- Replacement and new musical instruments \$77,885
- Tractor replacement at L.B. Anderson Elementary - \$14,000
- Building allocations \$230,687
- Elementary schools tablets, computers for desktops and classrooms \$1,088,268

CAPITAL OUTLAY FUND

Middle School Allocation

The Capital Outlay Fund budget increases and decreases reflect year-to-year differences in building repair, remodeling and new construction needs. Annual building walk-throughs identify significant annual repair and remodeling needs. Projected student enrollment growth provides a basis for determining future needs for additional facilities.

Middle School Allocation

Budget Data	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Renovations & Maintenance	\$ 1,547,675	\$ 720,415	\$ (827,261)
Site Improvements	225,500	519,838	294,338
Professional Services	184,000	41,200	(142,800)
Equipment	119,467	105,723	(13,744)
Building Allocation*	126,163	253,659	127,496
Technology	397,560	205,907	(191,653)
Total	\$ 2,600,365	\$ 1,846,742	\$ (753,624)

*To be allocated to appropriate budget lines in final line item budget

Significant middle school projects planned for FY15 include the following:

Renovations and Maintenance

- Replace 19 unit ventilators at Axtell Park School \$190,000
- Upgrade electrical switch gears at Axtell Park School \$25,000
- Install insulation and metal panels at Edison Middle School \$35,000
- Replace boilers at Edison Middle School \$150,000
- Renovate special education area at Patrick Henry Middle School \$37,575
- Reroof sections of Patrick Henry and Whittier Middle School \$187,988

Site Improvements

- * Rebuild back dock area at Whittier Middle School \$150,00

Furniture, Library Books, Equipment and Technology

- Replacement and new musical instruments \$81,973
- Building allocations \$253,659
- Computers and monitors for middle schools \$205,907

CAPITAL OUTLAY FUND

High School Allocation

The Capital Outlay Fund budget increases and decreases reflect year-to-year differences in building repair, remodeling and new construction needs. Annual building walk-throughs identify significant annual repair and remodeling needs. Projected student enrollment growth provides a basis for determining future needs for additional facilities.

High School Allocation

Budget Data	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Renovations & Maintenance	\$ 851,704	\$ 890,850	\$ 39,146
Site Improvements	183,600	623,000	439,400
Professional Services	29,000	167,900	138,900
Furniture	-	-	-
Library Books	-	-	-
Equipment	390,704	186,734	(203,970)
Building Allocation*	162,842	176,832	(43,007)
Technology	665,411	59,522	(605,889)
Total	\$ 2,283,261	\$ 2,104,838	\$ (235,420)

*To be allocated to appropriate budget lines in final line item budget

Significant high school projects planned for FY15 include the following:

Purchased Services

- Design parking lot replacement at Lincoln High School \$60,000
- Replace boilers and update HVAC at Lincoln High School \$60,000
- Design replacement tennis courts at Lincoln High School \$20,000
- Replace gym floors at Washington and Roosevelt High Schools \$16,000

Renovations and Maintenance

- Renovate two science rooms at Washington High School \$21,000
- Replace multipurpose gym floors at Washington and Roosevelt High Schools \$196,000
- Install bleachers and relocate baskets in multipurpose gyms at Roosevelt and Washington High Schools \$130,000
- Replace boilers and update HVAC at Lincoln High School \$400,000
- Replace garbage compactor at Roosevelt High School \$60,000

Site Improvements

- Replace parking lot at Lincoln High School \$300,000
- Remove trees, reshape grade and re-landscape west side of Lincoln High School - \$17,000
- Replace tennis courts at Lincoln High School \$300,000

Furniture, Library Books, Equipment and Technology

- Replacement and new musical instruments \$45,684
- Athletic, show choir, and color guard uniforms \$79,550
- Replacement tractor for Roosevelt High School \$29,500
- Building allocations \$176,832
- Tablets and computers for high schools \$59,522

CAPITAL OUTLAY FUND

Operational Services Allocation

The Capital Outlay Fund budget increases and decreases reflect year-to-year differences in building repair, remodeling and new construction needs. The Operational Services Department budgets for District-wide needs. Projected student enrollment growth provides a basis for determining future needs for additional facilities and remodeling projects.

Operational Services Allocation

Budget Data	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Renovations & Maintenance	\$725,000	\$770,700	\$45,700
Site Improvements	225,000	235,000	10,000
Equipment	148,300	118,550	(29,750)
Building Allocation (District)	122,513	3,763	(118,750)
Vehicles	140,000	195,000	55,000
Total	\$1,360,813	\$1,323,013	\$(37,800)

Significant purchases planned for FY15 school year include:

Renovations and Maintenance

- District-wide—General building repair \$250,000
- District-wide—Floorcovering \$250,000
- District-wide—Painting \$150,000
- District-wide—Roof repairs \$20,000

Site Improvements

- District-wide—Landscaping projects \$25,000
- District-wide—Asphalt repair/ replacement \$100,000
- District-wide—Concrete repair/ replacement \$100,000

Equipment, Furniture and Technology

- Various maintenance/ cleaning equipment replacement to be used throughout the District \$89,050
 - floor scrubbers
 - vacuum cleaners
 - lawn mowers
 - carpet fans
 - walk off mats
 - sewer auger
 - various shop tools
 - lawn tractors
 - snowblowers

Vehicles

- Replace shop trucks including plows and utility box \$83,000
- Replace Blazer with custodial truck \$20,000
- Replace 1984 boom truck \$92,000

CAPITAL OUTLAY FUND

Central Services Allocation

The expenditures for this allocation are coordinated by staff of the Finance Office, Operational Services, and the Purchasing Department.

Central Services Allocation

Budget Data	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Land & Building Acquisitions	\$ 100,000	\$ -	\$ (100,000)
Renovations & Maintenance	6,400	-	(6,400)
Site Improvements	12,310	-	(12,310)
Purchased Services (Transportation)	398,052	398,052	-
Furniture	-	-	-
Equipment	12,148	5,850	(6,298)
Building Allocation	7,368	7,368	-
Vehicles	-	-	-
Technology	599,536	518,499	(81,037)
Total	\$ 1,135,814	\$ 929,769	\$ (206,045)

Significant purchases planned for FY15 school year include:

Purchased Services

- Bus contract charged to Capital Outlay Fund (15% of total contract) \$398,052

Furniture, Equipment and Technology

- Chromebooks for various schools \$215,373
- Infinite Campus \$40,000
- Microsoft Office Licenses \$69,079
- Smart Boards \$45,000
- Video Projectors \$25,000
- File Server \$72,000
- Computer Replacement \$20,000

CAPITAL OUTLAY FUND

Debt Services

Principal and interest payments charged to the Capital Outlay Fund result from issuing capital outlay certificates. Approximately \$0.84 of an expected \$2.09 capital outlay levy is currently needed to pay debt services expense. The Capital Outlay Fund levy devoted to long-term debt is expected to be \$1.22 by the end of the five-year plan (FY19.)

Debt Services Budget

Budget Data	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Principal	\$ 3,645,000	\$ 5,880,000	\$ 2,235,000
Interest	4,046,766	5,560,568	1,513,802
Dues and Fees	569,613	492,455	(77,158)
Total	\$ 8,261,379	\$ 11,933,023	\$ 3,671,644

- Includes debt service for all outstanding Capital Outlay Certificates.
- Dues and Fees include the fees on the Capital Outlay Certificates (\$15,000) and the Harrisburg Payment, which will be made in accordance to the Harrisburg Tax Revenue Sharing Agreement (\$477,455).

CAPITAL OUTLAY FUND

Five-Year Capital Outlay Fund Plan

South Dakota State Law 13-16-9.2 states, "Five year plan required when fund used to construct new facilities or additions. Any school district using the capital outlay fund for payment of construction of new facilities or construction of additions to facilities must develop and maintain a five year plan on the annual projected revenues and the annual projected expenditures for the capital outlay fund and such projected expenditures shall itemize the projected costs for new or additional facilities."

The following is the Five-Year Capital Outlay Fund Plan of the Sioux Falls School District for the years FY15– FY19.

FIVE-YEAR CAPITAL OUTLAY FUND PLAN

Revenues	FY15	FY16	FY17	FY18	FY19
Total Revenue Available	\$ 19,788,328	\$ 20,927,880	\$ 22,299,755	\$ 24,850,858	\$ 26,882,481
Use	FY15	FY16	FY17	FY18	FY19
Long Term Debt					
2006 Issue	1,522,731	1,522,325	1,521,651	-	-
2009 Issue	1,827,585	1,823,022	1,806,298	1,790,985	1,771,823
2010 Issue	1,252,225	1,248,510	1,248,795	1,247,345	1,251,107
2011 Issue	1,359,208	1,359,207	1,359,208	3,005,751	3,006,345
2012 Issue	1,170,475	1,160,175	1,169,650	2,687,750	2,693,450
2013 Issue	4,308,344	4,258,594	4,197,194	4,149,594	4,105,394
Capital Outlay Certificates Subtotal	\$ 11,440,568	\$ 11,371,833	\$ 11,302,796	\$ 12,881,425	\$ 12,828,119
Debt Administration Dues and Fees	15,000	15,000	15,000	15,000	15,000
Proposed 2015 Issue -- \$14 Million	-	280,000	1,096,880	1,096,880	1,096,880
Total Long Term Debt	11,455,568	11,666,833	12,414,676	13,993,305	13,939,999
Expenses Moved Over from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Building Acquisitions	-	-	-	-	-
Playground Equipment	45,000	45,000	45,000	45,000	45,000
Construction Additions, Renovations, Maintenance and Site Improvements	5,248,909	6,059,890	6,614,561	7,263,399	7,599,569
Harrisburg Payment	477,455	501,328	526,394	552,714	580,350
CTE Academy Equipment	-	-	-	-	-
KLRN Equipment	7,000	10,338	6,000	22,634	21,640
Equipment/Vehicles	425,600	350,097	360,600	371,418	382,560
Technology	1,872,196	584,473	643,697	708,381	778,801
Curriculum Study	26,505	298,682	-	196,172	67,800
Library Books	-	-	-	-	-
Miscellaneous Equipment	272,587	318,270	327,818	337,653	347,782
Building Allocations	672,309	554,728	571,370	588,511	606,167
Bus Expense from General Fund	398,052	396,550	408,447	420,700	433,321
CIP Projects Fund	(1,112,853)	141,691	381,192	350,971	2,079,493
Total Capital Expenditures	\$ 19,788,328	\$ 20,927,880	\$ 22,299,755	\$ 24,850,858	\$ 26,882,482

The tables below reflect the five-year plan for the Capital Improvement Plan for the District.

CIP Revenue	FY15	FY16	FY17	FY18	FY19
CIP Projects	(1,478,475)	(1,617,398)	(1,429,669)	1,511,717	164,925
CO Certificate Proceeds	-	14,000,000	-	-	-
Total CIP Revenues	\$ (1,478,475)	\$ 12,382,602	\$ (1,429,669)	\$ 1,511,717	\$ 164,925

CIP Cash Flow	FY15	FY16	FY17	FY18	FY19
Prior Year CIP Fund Balance	\$ 30,530,069	\$ (1,055,303)	\$ (2,389,647)	\$ (4,441,984)	\$ (5,953,701)
Revenues	(1,478,475)	12,382,602	(1,429,669)	(1,511,717)	164,925
CIP Projected Expenditures	(30,106,898)	(14,334,446)	(622,668)	-	-
Sale of Longfellow	-	617,500	-	-	-
Net CIP III Fund Balance	\$ (1,055,304)	\$ (2,389,647)	\$ (4,441,984)	\$ (5,953,701)	\$ (5,788,776)
Unobligated CO Fund Balance	11,745,143	11,745,143	11,745,143	11,745,143	11,745,143
Net Fund Balance (CIP and Capital Outlay)	\$ 10,689,839	\$ 9,355,496	\$ 7,303,159	\$ 5,791,442	\$ 5,956,367

The Administration plans for future land purchases for necessary parking/ playground expansion at approximately five locations throughout the District.

Land Bank	FY15	FY16	FY17	FY18	FY19
Beginning Year Balance	\$ 900,000	\$ 1,000,000	\$ 1,100,000	\$ 1,200,000	\$ 1,300,000
Additional Budgeted Reserve	100,000	100,000	100,000	100,000	100,000
Less Expenditures	-	-	-	-	-
Total Land Bank	\$ 1,000,000	\$ 1,100,000	\$ 1,200,000	\$ 1,300,000	\$ 1,400,000

The Administration plans to keep the Career and Technical Education Academy equipped with the most current technology and equipment needed for the programs at the Academy.

CTE Equipment Fund	FY15	FY16	FY17	FY18	FY19
Beginning Year Balance	\$ 189,644	\$ 247,012	\$ 306,101	\$ 366,963	\$ 429,650
Additional Budgeted Reserve	57,368	59,089	60,862	62,688	64,568
Less Expenditures	-	-	-	-	-
Total CTE Equipment Fund Reserve	\$ 247,012	\$ 306,101	\$ 366,963	\$ 429,651	\$ 494,218

The Administration plans for the District-wide replacement hardware for the 1:1 Initiative and replacement hardware for the wireless network.

Wireless Replacement Fund	FY15	FY16	FY17	FY18	FY19
Beginning Year Balance	\$ -	\$ 50,000	\$ 300,000	\$ 550,000	\$ 800,000
Additional Budgeted Reserve	50,000	250,000	250,000	250,000	250,000
Less Expenditures	-	-	-	-	-
Total Wireless Replacement Fund Reserve	\$ 50,000	\$ 300,000	\$ 550,000	\$ 800,000	\$ 1,050,000

1:1 Initiative Bank	FY15	FY16	FY17	FY18	FY19
Beginning Year Balance	\$ 1,000,000	\$ 1,158,254	\$ 2,508,254	\$ 1,408,254	\$ 358,254
Additional Budgeted Reserve	158,254	1,350,000	1,400,000	1,450,000	1,500,000
Less Expenditures	-	-	2,500,000	2,500,000	-
Total Wireless Replacement Fund Reserve	\$ 1,158,254	\$ 2,508,254	\$ 1,408,254	\$ 358,254	\$ 1,858,254

A detailed version of the Capital Improvement Projects for the next seven years is, as follows:

Capital Improvement Planning

Sioux Falls School District

Revised: April 2, 2014

Administration Schedule Proposal

FY 14	FY 15	FY 16	FY 17	FY 18
2013-14	2014-15	2015-16	2016-17	2017-18

A		Schedule of Projects (Initial)						
				\$ -	\$ -	\$ -	\$ -	\$ -
E	* Security Item in lieu of FH	RHS Security items main entrance		\$ 140,000	\$ 323,007			
E	* Security Item in lieu of FH	WHS Security items main entrance		\$ 140,000	\$ 317,407			
D,E,F	Horace Mann Elementary	Bridges classrooms/standards		\$ 965,239				
		AC gym		\$ -				
		Security Items		\$ 46,817				
G	New Middle school	New Facility (at NW site)		\$ 9,235,750	\$ 49,900			
		F&E		\$ 658,634	\$ 238,471			
L,J,K	Axtell Park	Renovations for Behavior Program		\$ 113,558	\$ 119,235			
		Security items		\$ 76,769	\$ 83,465			
		from McGovern		\$ 2,120,000				
F	RF Pettigrew Elementary	3 ECH & support areas, 7 classrooms, restro	**	\$ 110,000	\$ 3,476,775	\$ 55,125		
		Multi-purpose expansion, Art/Music	**	\$ 20,000	\$ 552,592	\$ 44,100		
		Site modifications	**	\$ 15,000	\$ 241,500			
		Kindergarten renovation	**		\$ 47,250	\$ 49,613		
		furniture and equipment	**		\$ 157,500	\$ 80,483		
F	Discovery Elementary	10 classrooms, restrooms	**	\$ 70,000	\$ 2,255,509	\$ 220,500		
		Multi-purpose expansion, Art/Music	**	\$ 20,000	\$ 552,592	\$ 44,100		
		Site modifications	**	\$ 15,000	\$ 216,090			
		Kindergarten renovation	**		\$ 42,000	\$ 44,100		
		furniture and equipment	**		\$ 136,500	\$ 37,483		
F	Northwest Elementary	New 4 section school w/ A/E fees	*					
		furniture and equipment	*					
		Land/utilities/road assessments	*					
F	Jefferson Elementary	New 4 section school w/ A/E fees	*	\$ 210,000	\$ 3,858,750	\$ 7,320,068		
	Spanish Immersion School	furniture and equipment	*			\$ 463,050	\$ 622,668	
		Land/utilities/road assessments	*					
C,D,E,I	New Longfellow/Mark Twain Elementary	New 4 section school	*	\$ 2,100,000	\$ 8,268,750	\$ 740,880		
		A/E (modified plan reuse)	*	\$ 210,000	\$ 220,500	\$ 6,483		
		Building demolition	*		\$ 165,375			
		furniture and equipment	*		\$ 55,125	\$ 98,398		
		Land/parking	*	\$ 315,000	\$ 396,900	\$ 115,763		
E,F	Robert Frost Elementary	8 classroom addition	*		\$ 1,653,750	\$ 459,850		
		3 classrooms/Science renovation	*		\$ 500,000	\$ 395,436		
		parking and drop-off drive	*			\$ 200,000		
		furniture and equipment	*		\$ 33,075	\$ 83,349		
A,D	Washington High School	Freezer, cooler/gym vest	*		\$ 238,471	\$ 196,560		
A,D	Roosevelt High School	Freezer, cooler/gym vest	*		\$ 238,471	\$ 204,071		
D,G	Memorial Middle School	Add 9th house and cluster clsrms	*	\$ 2,800,611	\$ 551,250			
		furniture and equipment	*		\$ 168,638			
D,E,G	Memorial Middle School	Convert cafeteria into auditorium	*	\$ 170,336	\$ 217,008			
		Construct new dining room/servery	*	\$ 1,703,363	\$ 318,358			
		Expand girls and boys locker rooms	*	\$ 567,788	\$ 166,930			
		Provide office for resource officer	*	\$ 22,712	\$ 46,502			
		Security items	*	\$ 113,558	\$ 123,740			
D,E,F	Eugene Field	ADA elev/stairs/band/music	*					
		AC gym	*					
		Security Items	*					
		Clsm expansion/lower level renov	*	\$ 3,150,315				
		Parking lot, playground,land	*	\$ 157,500	\$ 220,500			
		Administration modifications	*		\$ 391,829			
D	Howard Wood Field	Turf	*		\$ 500,000	\$ 51,000		
		Lighting	*		\$ 10,000	\$ 190,000		
		Fieldhouse	*		\$ 500,000	\$ 3,234,033		
E	Security items at various schools		**					
		Fall 2013 group	**	\$ 251,416				
		Fall 2014 group	**	\$ 3,503,783	\$ 2,453,183			

Totals		\$ 28,057,909	\$ 30,106,898	\$ 14,334,446	\$ 622,668	\$ -		
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CAPITAL PROJECTS FUNDS

Page	Item
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186	Overview
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186	Capital Projects Fund – Capital Improvement Plan Projects
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187	Capital Projects Fund – New Middle School
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188	Capital Projects Fund – New Elementary School
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CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to finance major building projects for the District and are subdivisions of the Capital Outlay Fund. Expenditures are limited to capital costs associated with each project.

There are four Capital Projects Funds for the FY15 school year: the Capital Improvement Plan Project Fund, the new McGovern Middle School Project Fund, the new Susan B. Anthony Elementary School Project Fund, and the Howard Wood Field Project Fund.

Capital Project Fund - Capital Improvements Plan Projects

The Capital Improvements Plan Projects Fund was created to provide funding for projects and associated renovations scheduled in the FY15 budget year. The fund is financed through proceeds from capital outlay certificate issues. Major projects in FY15 are:

- Washington and Roosevelt High Schools – complete the implementation of security items and renovation of the main entrances, freezer/ cooler areas, and gym vestibules.
- Axtell Park Middle School – complete the renovation for the relocation of the Behavior Programs.
- Memorial Middle School – complete the classroom/ auditorium additions.
- Patrick Henry and Whittier Middle School – complete the renovation of main office and implementation of security items.
- L.B. Anderson, Cleveland, Garfield, Hayward, Hawthorne, Terry Redlin, and Anne Sullivan Elementary Schools – complete the implementation security items and renovation of main offices.
- Eugene Field Elementary School – complete the addition, finish the office renovation and security items.
- R.F. Pettigrew, Robert Frost, and Discovery Elementary Schools – construct classroom additions.
- Jefferson Elementary School – Begin construction of new facility to house the Elementary Spanish Immersion Program and raze the old building.
- Howard Wood Field (HWF) – Replace twelve-year-old artificial turf and upgrade the field house lighting system.

Capital Project Fund - Revenues

Source	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Transfer In from Capital Outlay Fund	\$ 1,341,946	\$ -	\$ (1,341,946)
Transfer from Capital Outlay Fund (to be restored)	-	-	-
Total Transfers	\$ 1,341,946	\$-	\$ (1,341,946)
Construction Fund Draw	\$-	\$ 20,711,877	\$ 20,201,877
Cash from Fund Balance	12,724,720	-	(12,724,720)
Total Revenue and Transfers	\$ 14,066,666	\$ 20,711,877	\$ 6,135,211

Capital Project Fund - Expenditures

Use	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Professional Services	\$ 609,100	\$ 773,844	\$ 164,744
Furnishings and Equipment	-	495,713	495,713
Site Improvements (HWF Turf-Fieldhouse Lighting)	-	1,010,000	1,010,000
Technology (1:1 Initiative)	4,366,408	-	(4,366,408)
Buildings	9,091,158	18,432,320	9,541,162
Total Expenditures	\$ 14,066,666	\$ 20,711,877	\$ 6,845,211
Transfer to Capital Outlay	-	-	-
Total Expenditures and Transfers	\$ 14,066,666	\$ 20,711,877	\$ 6,845,211

Capital Project Fund – New George McGovern Middle School

The District purchased property at the corner of North Valley View Road and Marion Road for construction of a new middle school. The School Board approved the name for the new middle school on January 14, 2013; George McGovern Middle School is named after the late senator George S. McGovern. After the new middle school is finished, Axtell Park Middle School will become a special school that will house programs from Joe Foss School, the Flex/ Structured-Teach Program, and Summit Oaks. Middle School students from Axtell Park will transition to George McGovern Middle School. FY15 revenues and expenditures for completion of the new middle school are as follows:

Capital Project Fund – New Middle School - Revenues

Source	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Scheduled Construction Fund Draw	\$ -	\$ -	\$ -
Cash from Fund Balance	9,235,750	288,371	(8,947,379)
Total Revenue	\$ 9,235,750	\$ 288,371	\$ (8,947,379)

Capital Project Fund – New Middle School - Expenditures

Use	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Professional Services	\$ 200,000	\$ -	\$ (200,000)
Furnishings and Equipment	9,035,750	238,471	(8,797,279)
Buildings	-	49,900	49,900
Total Expenditures	\$ 9,235,750	\$ 288,371	\$ (8,947,379)

Capital Project Fund – New Susan B. Anthony Elementary School

The School Board approved a revision to the capital improvement plan to construct a new elementary school building on the Mark Twain site. The students attending the new school will be reassigned from several different schools. During the 2013/ 14 school year, a naming committee was convened and recommended to the School Board, with respect for the neighborhoods to be combined, the name for the new building of Susan B. Anthony Elementary School. This capital project fund has been established for those construction costs associated with the Susan B. Anthony Elementary School and razing the old Mark Twain Elementary School upon completion of the new building.

Capital Project Fund – New Elementary School - Revenues

Source	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Scheduled Construction Fund Draw	\$ 8,925,000	\$ 9,106,650	\$ 181,650
Interest	-	-	-
Total Revenue	\$ 8,925,000	\$ 9,106,650	\$ 181,650

Capital Project Fund – New Elementary School - Expenditures

Use	Budget FY14	Budget FY15	Increase/ (Decrease) from Prior Year
Professional Services	\$ 800,000	\$ 180,000	\$ (620,000)
Furnishings and Equipment	-	55,125	55,125
Site Improvements	-	-	-
Buildings	8,125,000	8,871,525	8,871,525
Total Expenditures	\$ 8,925,000	\$ 9,106,650	\$ 8,306,650