
CAPITAL OUTLAY FUND

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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 FY16 Capital Outlay Fund includes expenditures for renovations and maintenance, site improvements, equipment, technology, and debt service.

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 FY16 Capital Outlay Fund Budget and include expenditures to continue to implement the Safe and Secure School Council’s recommendations.

There is an increase in the amount of property tax revenues for the FY16 budget year of \$5,633,865. Levies are projected to be \$3.00 for Calendar Year 2016. Revenue for Other Local Sources have increased \$29,291. Federal sources are derived from a share of the interest payment on Build America Bonds issued in the summer of 2009. The District does not expect to use any of the Capital Outlay Fund balance for FY16.

REVENUES

Source	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Property Taxes	\$ 19,325,385	\$24,959,250	\$5,633,865
Other Local Sources	124,368	153,659	29,291
State Sources	-	-	-
Federal Sources	338,575	328,308	(10,267)
Total	\$19,788,328	\$25,441,217	\$5,652,889
Cash from Fund Balance	1,112,854	-	(1,112,854)
Total Revenues & Cash	\$ 20,901,182	\$ 25,441,217	\$ 4,540,035

CAPITAL OUTLAY FUND

Revenues

Property Taxes

Source	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Property Taxes	\$19,325,385	\$24,959,250	\$ 5,633,865
Total	\$19,325,385	\$24,959,250	\$ 5,633,865

- The mil levy for property taxes in 2016 will be \$3.00 per \$1,000 of valuation.
- Local Tax revenue is budgeted to increase by \$5,633,865.

Other Local Sources

Source	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Interest Income	\$ 45,000	\$ 35,000	\$ (10,000)
Mobile Home Tax	15,000	11,000	(4,000)
Tuition	-	43,659	
Miscellaneous Other Revenue	64,368	64,000	(368)
Total	\$124,368	\$153,659	\$(14,368)
Cash from Fund Balance	1,112,854	-	(1,112,854)
Total	\$1,237,222	\$153,659	\$1,504,169

- Interest Income is based upon expected earnings on funds kept on hand for FY16.

Federal Sources

Source	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Federal Sources	\$338,575	\$328,308	\$(10,267)
Total	\$338,575	\$328,308	\$(10,267)

- Federal revenues are expected to decrease slightly in FY16.

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

EXPENDITURES

Use	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Building & Land Acquisitions***	\$ -	\$ -	\$ -
Renovations and Maintenance	3,416,571	3,533,273	116,702
Site Improvements	1,637,238	2,236,565	599,327
Professional Services	240,100	84,000	(156,100)
Purchased Services* (Transportation)	398,052	1,280,000	881,948
Equipment****	536,692	963,765	427,073
Technology	1,872,196	1,695,470	(176,726)
Building Allocations**	672,310	529,852	(142,458)
Vehicles	195,000	205,000	10,000
Principal	5,880,000	6,290,000	410,000
Interest	5,560,568	5,361,833	(198,735)
Dues and Fees	492,455	630,068	137,613
Total	\$20,901,182	\$22,809,826	\$ 2,760,478
CIP Projects Fund Transfers	-	-	-
Reserve Funds	-	2,631,391	2,631,391
Total Expenditures and Reserves	\$20,901,182	\$25,441,217	\$ 5,391,869

* 15% of the Bus Contract

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

*** Land will be budgeted in a Reserve Fund

****CTE Equipment will be budgeted in a Reserve Fund

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 FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Renovations & Maintenance	\$1,034,606	\$850,281	\$(184,325)
Site Improvements	259,400	287,965	28,565
Professional Services	31,000	56,500	25,500
Furniture	119,835	-	(119,835)
Equipment	-	145,273	145,273
Building Allocation*	230,687	213,558	(17,129)
Technology	1,088,268	80,084	(1,008,184)
Total	\$2,763,796	\$1,633,661	\$(1,130,135)

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

Significant elementary school projects planned for FY16 include the following:

Renovations and Maintenance

- Repair exterior gym walls at Jane Addams Elementary \$20,000
- Rework exterior gym walls at L.B. Anderson Elementary \$35,000
- Recaulk and seal exterior masonry gym walls at Garfield Elementary \$19,000
- Reroof John Harris Elementary \$473,731
- Tuckpoint east addition at Lowell Elementary \$68,000
- Update phone/ intercom system at Anne Sullivan Elementary \$45,000
- Replace boiler at Laura Wilder Elementary \$46,000
- Update phone/ intercom system at Laura Wilder Elementary \$43,000

Site Improvements

- Modify screen wall around dumpster area at Redlin Elementary \$25,000
- Update sidewalk and landscape at Robert Frost Elementary \$15,000
- Reconstruction playground at Anne Sullivan Elementary \$195,000

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

- Replacement and new musical instruments \$63,273
- Tractor replacement at Hawthorne Elementary - \$38,000
- Building allocations \$213,558
- Replacement of iPads and computers for desktops and classrooms for elementary schools \$80,084

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 FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Renovations & Maintenance	\$720,415	\$651,248	\$(69,167)
Site Improvements	519,838	50,000	(469,838)
Professional Services	41,200	3,000	(38,200)
Equipment	105,723	116,188	10,465
Building Allocation*	253,659	132,613	(121,046)
Technology	205,907	24,629	(181,278)
Total	\$1,846,742	\$977,678	\$(869,064)

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

Significant middle school projects planned for FY16 include the following:

Renovations and Maintenance

- Remove skylight, reroof south entrance, and repair interior block at Edison Middle School \$24,000
- Update phone/ intercom system at Edison Middle School \$55,000
- Recaulk windows and control joints at Memorial Middle School \$15,000
- Update phone/ intercom system at Memorial Middle School \$55,000
- Reroof library/ science area at Patrick Henry Middle School \$284,969
- Remove asbestos in Patrick Henry Middle School \$19,200

Site Improvements

- Resurface parking lot at Memorial Middle School \$50,000

Furniture, Library Books, Equipment and Technology

- Replacement and new musical instruments \$78,238
- Building allocations \$132,613
- Replacement of desktop computers and laptops for middle schools \$24,629

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 FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Renovations & Maintenance	\$890,850	\$1,122,344	\$231,494
Site Improvements	623,000	903,100	280,100
Professional Services	167,900	24,500	(143,400)
Equipment	186,734	276,589	89,855
Building Allocation*	176,832	148,084	(31,559)
Technology	59,522	510,671	451,149
Total	\$2,104,838	\$2,985,288	\$877,639

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

Significant high school projects planned for FY16 include the following:

Renovations and Maintenance

- Replace sprinkler heads in 1965 building at Lincoln High \$67,500
- Replace boilers and update HVAC system at Lincoln High \$585,000
- Replace hot water heat exchanger and storage tank at Washington High \$65,000
- Replace multipurpose gym floor at Washington High \$110,000
- Replace front stage curtain at Roosevelt High \$22,000
- Update phone/ intercom system at Roosevelt High \$73,000
- Replace multipurpose gym floor at Roosevelt High \$110,000

Site Improvements

- Replace tennis courts at Lincoln High School \$305,000
- Replace parking lot at Lincoln High School \$357,000
- Extend storm drain at Lincoln High School \$92,500
- Replace bleachers to meet new code at Roosevelt High field \$35,000
- Replace wall and concrete by service door at Washington High \$38,000
- Rework centers of three practice fields at Washington High \$27,000
- Replace bleachers to meet new code at Washington High fields \$35,000

Furniture, Library Books, Equipment and Technology

- Replacement and new musical instruments \$89,889
- Athletic, show choir, and color guard uniforms \$75,000
- New Band Uniforms for Roosevelt High School \$70,000
- Replacement tractor/ mower for Lincoln High School \$38,000
- Building allocations \$148,084
- Replacement of desktop computers and laptops for high schools and CTE Academy \$510,671

CAPITAL OUTLAY FUND

Operational Services/Central Services/Axtell Park 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.

The Central Services budget is administered by the Finance Office and the Office of Assessments, Technology, and Information Services.

Capital needs for Axtell Park School are also included in this budget.

Operational Services/Central Services/Axtell Park Allocation

Budget Data	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Land & Building Acquisitions	\$ -	\$ -	\$ -
Renovations & Maintenance	770,700	909,400	138,700
Site Improvements	235,000	995,500	760,500
Purchased Services (Transportation)	398,052	1,280,000-	881,948
Equipment	124,400	425,714	301,314
Building Allocation	11,131	35,597	24,466
Vehicles	195,000	205,000	10,000
Technology	518,499	1,080,086	561,587
Total	\$2,252,782	\$4,931,297	\$2,678,515

Significant purchases planned for FY16 school year include:

Renovations and Maintenance

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

Site Improvements

- District-wide—Asphalt repair/ replacement \$180,500
- District-wide—Concrete repair/ replacement \$269,000

Equipment, Furniture and Technology

- Equipment for the new K-12 Science Equipment \$300,000
- New defibrillators for each building \$34,965
- New television equipment to update the KLRN equipment to HD \$114,000
- Technology needs including servers, smartboards, projectors, disk storage, chromebooks and software licenses \$966,086
- Various maintenance/ cleaning equipment replacement to be used throughout the District \$82,550
 - 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 shop truck/ plow/ sander \$50,000
- Replace 1991 dump truck/ plow/ sander \$72,000

CAPITAL OUTLAY FUND

Debt Services

Principal and interest payments charged to the Capital Outlay Fund result from issuing capital outlay certificates. Approximately \$1.18 of an expected \$3.00 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 \$1.15 by the end of the five-year plan (FY20.)

Debt Services Budget

Budget Data	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Principal	\$ 5,880,000	\$ 6,290,000	\$ 410,000
Interest	5,560,568	5,361,833	(198,735)
Dues and Fees	492,455	630,068	137,613
Total	\$11,933,023	\$12,281,901	\$348,878

- 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 (\$615,068).

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 FY16– FY20.

FIVE-YEAR CAPITAL OUTLAY FUND PLAN

Revenues	FY16	FY17	FY18	FY19	FY20
Total Revenue Available	\$ 25,441,217	\$ 30,628,365	\$ 32,045,532	\$ 33,386,615	\$ 34,738,595
Use	FY16	FY17	FY18	FY19	FY20
Long Term Debt					
2006 Issue	1,522,325	1,521,651	-	-	-
2009 Issue	1,823,022	1,806,298	1,790,985	1,771,823	1,759,262
2010 Issue	1,248,510	1,248,795	1,247,345	1,251,107	749,262
2011 Issue	1,359,207	1,359,208	3,005,751	3,006,345	3,006,695
2012 Issue	1,160,175	1,169,650	2,687,750	2,693,450	2,690,200
2013 Issue	4,258,594	4,197,194	4,149,594	4,105,394	4,069,194
Capital Outlay Certificates Subtotal	\$ 11,371,833	\$ 11,302,796	\$ 12,881,425	\$ 12,828,119	\$ 12,274,613
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	1,096,880
Total Long Term Debt	11,666,833	12,414,676	13,993,305	13,939,999	13,386,493
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	5,808,838	6,614,561	7,263,399	7,599,569	7,827,556
Harrisburg Payment	615,000	645,750	678,038	711,939	747,536
CTE Academy Equipment	-	-	-	-	-
KLRN Equipment	114,000	6,000	22,634	21,640	7,420
Equipment/Vehicles	442,550	360,600	371,418	382,560	394,037
Technology	1,581,470	4,095,000	7,143,000	4,333,335	4,463,333
Curriculum Study	300,000	200,000	125,000	197,000	125,000
Library Books	-	-	-	-	-
Miscellaneous Equipment	426,283	327,818	337,652	347,782	358,216
Building Allocations	529,852	545,748	562,120	578,984	596,353
Bus Expense from General Fund	1,280,000	2,560,000	2,560,000	-	-
Total Non Debt Service Expenditures	11,142,993	15,400,477	19,108,261	14,217,809	14,564,451
CIP Projects Fund	(163,943)	2,958,962	(1,070,352)	5,220,290	(1,201,932)
Replacement Banks	2,795,334	(145,750)	14,318	8,517	89,583
Total Capital Expenditures	\$ 25,441,217	\$ 30,628,365	\$ 32,045,532	\$ 33,386,615	\$ 26,838,595
Reserves/Deficit					\$ 7,900,000

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

CIP Revenue	FY16	FY17	FY18	FY19	FY20
CIP Projects	(163,943)	2,958,962	(1,070,352)	5,220,290	(1,201,932)
CO Certificate Proceeds	14,000,000	-	-	-	-
Total CIP Revenues	\$ 13,836,057	\$ 2,958,962	\$ (1,070,352)	\$ 5,220,290	\$ (1,201,932)

CIP Cash Flow	FY16	FY17	FY18	FY19	FY20
Prior Year CIP Fund Balance	\$ 641,913	\$ 661,024	\$ 3,097,319	\$ 2,026,966	\$ 7,247,257
Revenues	13,836,057	2,958,962	(1,070,352)	5,220,290	(1,201,932)
CIP Projected Expenditures	(14,434,446)	(522,668)	-	-	(6,000,000)
Sale of Longfellow	617,500	-	-	-	-
Net CIP III Fund Balance	\$ 661,024	\$ 3,097,318	\$ 2,026,967	\$ 7,247,256	\$ 45,325
Unobligated CO Fund Balance	3,845,143	3,845,143	3,845,143	3,845,143	11,745,143
Net Fund Balance (CIP and Capital Outlay)	\$ 4,506,167	\$ 6,942,461	\$ 5,872,110	\$ 11,092,399	\$ 11,790,468

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

Land Bank	FY16	FY17	FY18	FY19	FY20
Beginning Year Balance	\$ 794,544	\$ 794,544	\$ 894,544	\$ 994,544	\$ 1,094,544
Additional Budgeted Reserve	-	100,000	100,000	100,000	100,000
Less Expenditures	-	-	-	-	-
Total Land Bank	\$ 794,544	\$ 894,544	\$ 994,544	\$ 1,094,544	\$ 1,194,544

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	FY16	FY17	FY18	FY19	FY20
Beginning Year Balance	\$ 210,977	\$ 254,636	\$ 299,605	\$ 345,923	\$ 393,630
Additional Budgeted Reserve	43,659	44,969	46,318	47,707	49,139
Less Expenditures	-	-	-	-	-
Total CTE Equipment Fund Reserve	\$ 254,636	\$ 299,605	\$ 345,923	\$ 393,630	\$ 442,769

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

Wireless Replacement Fund	FY16	FY17	FY18	FY19	FY20
Beginning Year Balance	\$ 50,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -
Additional Budgeted Reserve	1,950,000	-	-	-	300,000
Less Expenditures	-	-	-	2,000,000	-
Total Wireless Replacement Fund Reserve	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 300,000

1:1 Initiative Bank	FY16	FY17	FY18	FY19	FY20
Beginning Year Balance	\$ 1,158,254	\$ 1,949,929	\$ 1,648,710	\$ 1,505,710	\$ 1,355,020
Additional Budgeted Reserve	791,675	(301,219)	(143,000)	(150,690)	(371,557)
Less Expenditures	-	-	-	-	-
Total Wireless Replacement Fund Reserve	\$ 1,949,929	\$ 1,648,710	\$ 1,505,710	\$ 1,355,020	\$ 983,463

The Administration plans to replace electronic pollbooks for the needs of Election Services.

Election Equipment Bank	FY16	FY17	FY18	FY19	FY20
Beginning Year Balance	\$ -	\$ 10,000	\$ 20,500	\$ 31,500	\$ 43,000
Additional Budgeted Reserve	10,000	10,500	11,000	11,500	12,000
Less Expenditures	-	-	-	-	-
Total Election Equipment Bank Reserve	\$ 10,000	\$ 20,500	\$ 31,500	\$ 43,000	\$ 55,000

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

Capital Improvement Planning

Sioux Falls School District

Revised: March 23, 2015

Administration Schedule Proposal

Schedule of Projects (Initial)

					FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	
					2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	
Schedule of Projects (Initial)	Original Schedule	Revised Schedule	2010 Estimates	Status							
* Security Item in lieu of FH	RHS Security items main entrance	Fall 2014	\$ 419,961	Complete	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
* Security Item in lieu of FH	WHS Security items main entrance	Fall 2014	\$ 414,882	Complete			\$ 140,000	\$ 323,007			
							\$ 140,000	\$ 317,407			
Horace Mann Elementary	Bridges classrooms/standards	Fall 2013	Deleted	Deleted							
	AC gym	From below	Fall 2013 \$ 35,000	Complete		\$ *\$108,150	\$ *\$965,239				
	Security Items	From below	Fall 2013 \$ 61,228	Complete		\$ 37,853	\$ -				
						\$ 21,630	\$ 46,817				
New Middle school	New Facility (at NW site)	Fall 2014	\$ 22,941,850	Complete	\$ 2,987,000	\$ 10,815,000	\$ 9,235,750	\$ 49,900			
	F&E	Fall 2014	\$ 780,000	Complete			\$ 658,634	\$ 238,471			
Axtell Park	Renovations for Behavior Program	Fall 2014	\$ 200,000	Complete			\$ 113,558	\$ 119,235			
	Security items	Fall 2014	\$ 137,604	Complete			\$ 76,769	\$ 83,465			
	from McGovern			Complete			\$ 2,120,000				
RF Pettigrew Elementary	3 ECH & support areas, 7 classrooms, restrooms	Fall 2015	\$ 3,471,214	**			\$ 110,000	\$ 3,476,775	\$ 55,125		
	Multi-purpose expansion, Art/Music	Fall 2015	\$ 586,278	**			\$ 20,000	\$ 552,592	\$ 44,100		
	Site modifications	Fall 2015	\$ 230,000	**			\$ 15,000	\$ 241,500			
	Kindergarten renovation	Fall 2015	\$ 90,000	**				\$ 49,613			
	furniture and equipment	Fall 2015	\$ 223,000	**				\$ 157,500	\$ 80,483		
			** 2013 estimate								
Discovery Elementary	10 classrooms, restrooms	Fall 2015	\$ 2,418,104	**			\$ 70,000	\$ 2,255,509	\$ 220,500		
	Multi-purpose expansion, Art/Music	Fall 2015	\$ 586,278	**			\$ 20,000	\$ 552,592	\$ 44,100		
	Site modifications	Fall 2015	\$ 220,800	**			\$ 15,000	\$ 216,090			
	Kindergarten renovation	Fall 2015	\$ 80,000	**				\$ 42,000	\$ 44,100		
	furniture and equipment	Fall 2015	\$ 164,000	**				\$ 136,500	\$ 37,485		
			** 2013 estimate								
Northwest Elementary	New 4 section school w/ A/E fees	Fall 2016	Not Sched \$ 10,810,220	*							
	furniture and equipment	Fall 2016	Not Sched \$ 899,000	*							
	Land/utilities/road assessments	Fall 2016	Not Sched \$ 312,100	*							
Jefferson Elementary	New 3 section school w/ A/E fees	Fall 2016	\$ 10,023,350	*			\$ 210,000	\$ 3,858,750	\$ 7,320,068		
Spanish Immersion School	add for 4 sections	Fall 2016	\$ 830,000	*					\$ 100,000		
	furniture and equipment	Fall 2016	\$ -	*					\$ 463,050	\$ 522,668	
	Land/utilities/road assessments	Fall 2016	\$ -	*							
			* 2012 estimate								
New Longfellow/Mark Twain Elementary	New 4 section school	start 3/2014	Fall 2015 \$ 10,140,000	*	Construction		\$ 2,100,000	\$ 8,268,750	\$ 740,880		
	A/E (modified plan reuse)	Fall 2015	\$ 405,600	*	Construction		\$ 210,000	\$ 220,500	\$ 6,483		
	Building demolition	Summer 2015	\$ 150,000	*	Construction			\$ 165,375			
	furniture and equipment	Fall 2015	\$ 135,000	*				\$ 55,125	\$ 98,398		
	Land/parking	Fall 2015	\$ 760,000	*	Construction		\$ 315,000	\$ 396,900	\$ 115,763		
			* 2012 estimate								
Robert Frost Elementary	8 classroom addition	Fall 2015	\$ 1,897,236	*				\$ 1,653,750	\$ 459,850		
	3 classrooms/Science renovation	Fall 2015	\$ 895,436	*				\$ 500,000	\$ 395,436		
	parking and drop-off drive	Fall 2015	\$ 200,000	*					\$ 200,000		
	furniture and equipment	Fall 2015	\$ 102,000	*				\$ 33,075	\$ 83,349		
			* 2012 estimate								
Washington High School	Freezer, cooler/gym vest	Fall 2015	\$ 357,500					\$ 238,471	\$ 196,560		
Roosevelt High School	Freezer, cooler/gym vest	Fall 2015	\$ 363,000					\$ 238,471	\$ 204,071		
Memorial Middle School	Add 9th house and cluster clsrms	Fall 2014	\$ 3,267,249	*	Complete	\$ 100,000	\$ 2,800,611	\$ 551,250			
	furniture and equipment	Fall 2014	\$ 152,960	*	Complete			\$ 168,638			
			* 2012 estimate								
Memorial Middle School	Convert cafeteria into auditorium	Fall 2016	Fall 2014 \$ 332,000	Complete			\$ 170,336	\$ 217,008			
	Construct new dining room/servery	Fall 2016	Fall 2014 \$ 1,867,000	Complete		\$ 108,150	\$ 1,703,363	\$ 318,358			
	Expand girls and boys locker rooms	Fall 2016	Fall 2014 \$ 640,000	Complete			\$ 567,788	\$ 166,930			
	Provide office for resource officer	Fall 2016	Fall 2014 \$ 59,000	Complete			\$ 22,712	\$ 46,502			
	Security items	Fall 2016	Fall 2014 \$ 203,778	Complete			\$ 113,558	\$ 123,740			
Eugene Field	ADA elev/stairs/band/music	From below	Fall 2014 \$ 1,420,000	Complete		\$ 1,420,000					
	AC gym	From below	Fall 2014 \$ 35,000	Complete		\$ 35,000					
	Security Items	From below	Fall 2014 \$ 40,132	Complete		\$ 40,132					
	Clsm expansion/lower level renov	Fall 2014	\$ 3,000,300	Complete			\$ 3,150,315				
	Parking lot, playground,land	Fall 2014	\$ 350,000	Complete			\$ 157,500	\$ 220,500			
	Administration modifications	Fall 2014	\$ 355,400	Complete				\$ 391,829			
Howard Wood Field	Turf		\$ 551,000					\$ 500,000	\$ 51,000		
	Lighting		\$ 200,000					\$ 10,000	\$ 190,000		
	Fieldhouse		\$ 3,734,033					\$ 500,000	\$ 3,234,033		
Security items at various schools											
		Spring 2013	\$ 67,669	** Complete		\$ 67,669					
	Fall 2013 group	Fall 2013	\$ 251,416	** Complete			\$ 251,416				
	Fall 2014 group	Fall 2014	\$ 6,389,227	** Complete			\$ 3,503,783	\$ 2,453,183			
			** 2013 estimate								
Totals					\$ -	\$ 2,987,000	\$ 16,496,690	\$ 28,057,909	\$ 30,106,898	\$ 14,434,446	\$ 522,668
						Previous Plan	\$ 16,496,690	\$ 28,017,909	\$ 25,460,890	\$ 18,024,900	\$ 1,130,421
						diff by year	\$ -	\$ 40,000	\$ 4,646,008	\$ (3,590,454)	\$ (607,753)
			Total Plan Difference		\$ 89,130,809						

CAPITAL PROJECTS FUNDS

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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 FY16 budget year. The fund is financed through proceeds from capital outlay certificate issues. Major projects in FY16 are:

- Washington and Roosevelt High Schools – complete the implementation of security items and renovation of the main entrances, freezer/ cooler areas, and gym vestibules.
- Memorial Middle School – complete the classroom/ auditorium additions.
- Eugene Field Elementary School – complete the addition, finish the office renovation and security items.
- R.F. Pettigrew, Robert Frost, and Discovery Elementary Schools – complete the construction of classroom additions.

Capital Project Fund - Revenues

Source	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Transfer In from Capital Outlay Fund	\$ -	\$ -	\$ -
Transfer from Capital Outlay Fund (to be restored)	-	-	-
Total Transfers	\$ -	\$ -	\$ -
Construction Fund Draw	\$20,711,877	\$ -	\$(20,711,877)
Cash from Fund Balance	-	6,358,254	6,358,254
Total Revenue and Transfers	\$20,711,877	\$6,358,254	\$(14,353,623)

Capital Project Fund - Expenditures

Use	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Professional Services	\$ 773,844	\$ 195,000	\$ (578,844)
Furnishings and Equipment	495,713	294,767	(200,946)
Site Improvements (HWF Turf-Fieldhouse Lighting)	1,010,000	3,370,032	2,360,032
Technology (1:1 Initiative)	-	-	-
Buildings	18,432,320	2,498,455	(15,933,865)
Total Expenditures	\$ 20,711,877	\$ 6,358,254	\$ (14,353,623)

Capital Project Fund – New Jefferson Spanish Immersion School

The District decided to close Jefferson Elementary as a regular school attendance center in November 2014. The site will become the new Elementary Spanish Immersion School. Elementary students from across the District will attend this special school which immerses the student in the Spanish language from the moment they enter the building. FY15 revenues and expenditures were for completion of the new middle school. The FY16 revenues and expenditures are for the Jefferson Spanish Immersion School

Capital Project Fund – Jefferson Spanish Immersion - Revenues

Source	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Cash from Fund Balance	\$ 288,371	\$ 7,883,118	\$ 7,594,747
Total Revenue	\$ 288,371	\$ 7,883,118	\$ 7,594,747

Capital Project Fund – Jefferson Spanish Immersion School -Expenditures

Use	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Professional Services	\$ -	\$ 100,000	\$ 100,000
Furnishings and Equipment	238,471	463,050	224,579
Site Improvements	-	-	-
Buildings	49,900	7,320,068	7,270,168
Total Expenditures	\$ 288,371	\$ 7,883,118	\$ 7,594,747

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. The building will be completed and ready for students in the fall of 2015.

Capital Project Fund – New Elementary School - Revenues

Source	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Cash from Fund Balance	\$9,106,650	\$ 961,524	\$(8,145,126)
Interest	-	-	-
Total Revenue	\$9,106,650	\$ 961,524	\$(8,145,126)

Capital Project Fund – New Elementary School - Expenditures

Use	Budget FY15	Budget FY16	Increase/ (Decrease) from Prior Year
Professional Services	\$ 180,000	\$ 13,000	\$ 167,000
Furnishings and Equipment	55,125	98,398	43,273
Site Improvements	-	-	-
Buildings	8,871,525	850,126	850,126
Total Expenditures	\$9,106,650	\$ 961,524	\$ 726,399