



Building outstanding communities
through public finance

Ehlers Comparative Analysis Services

A tool to communicate your message



EHLERS
LEADERS IN PUBLIC FINANCE



The following charts and graphs were prepared for the Ada-Borup School District to assist the district communicate its message regarding the November 2011 referendum to district residents.

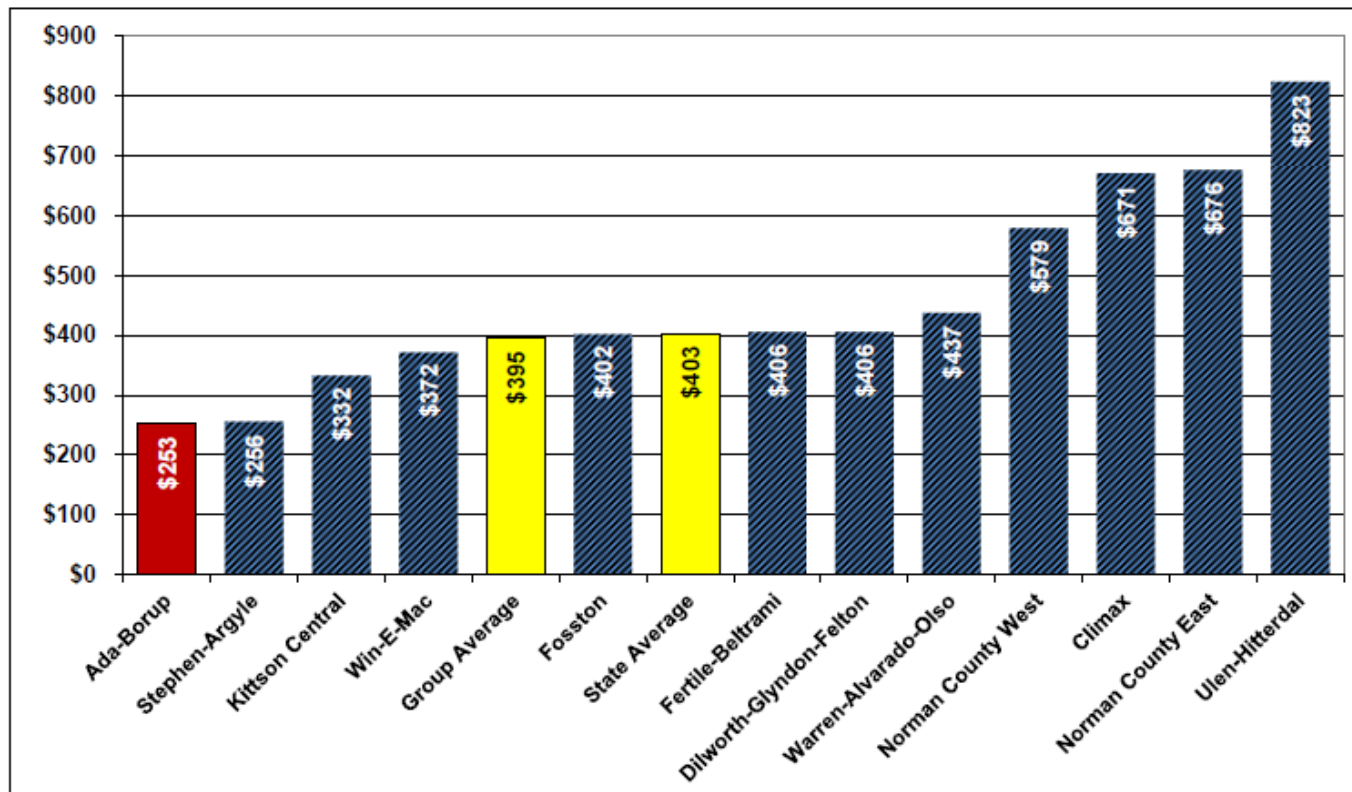
Similar charts can be prepared for other Minnesota districts as a communication tool and also as a tool to communicate with the school board and staff.





Ada-Borup School District No 2854

2011 Total School Levy on a Home with Taxable Market Value of \$100,000

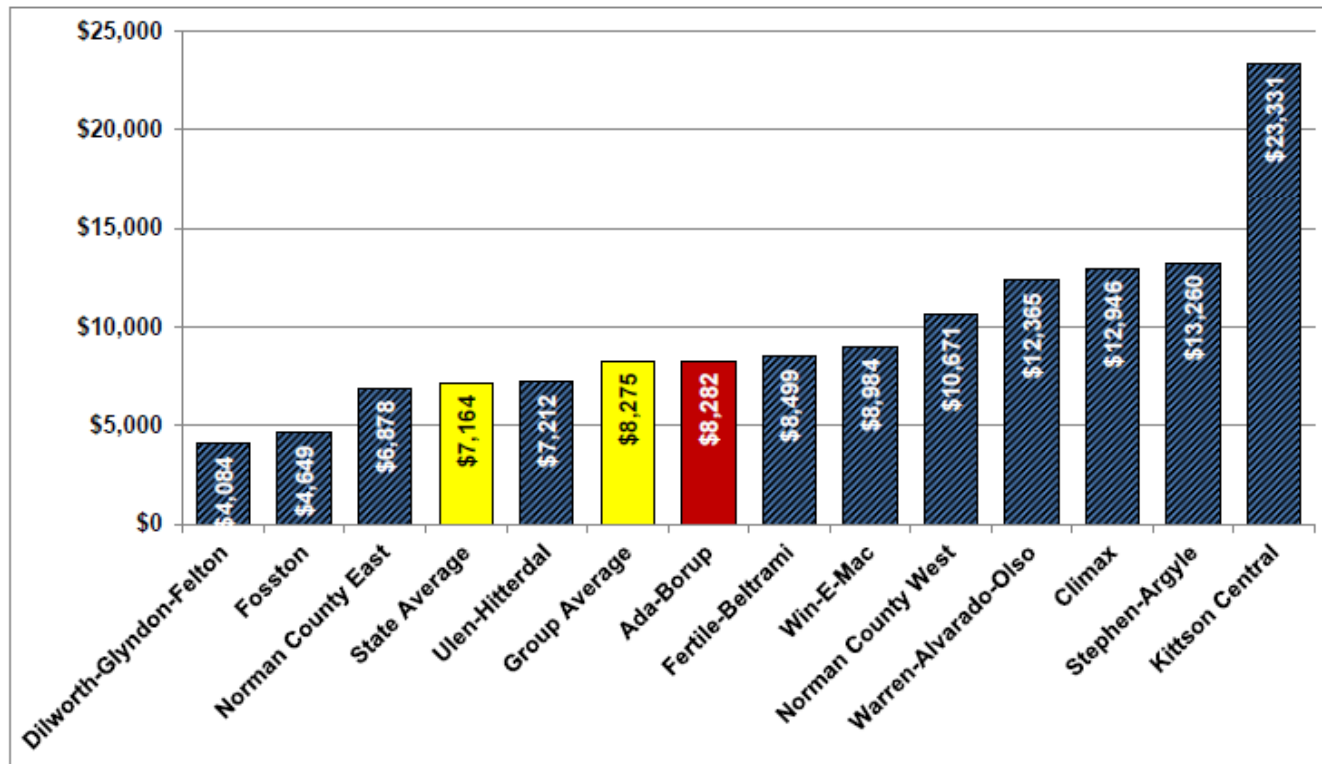


Source: Pay 2011 School Tax Report and MDE FY 2012 WhatIf





Ada-Borup School District No 2854 Net Tax Capacity Per Pupil



Source: 2011 School Tax Report and MDE October 1, 2010 Enrollment
Pupil: District Average Daily Membership Served Plus Tuitioned Out





Pay 2011 Total Tax Levy - Amount per ADM
Allocation of 2011 School Property Taxes

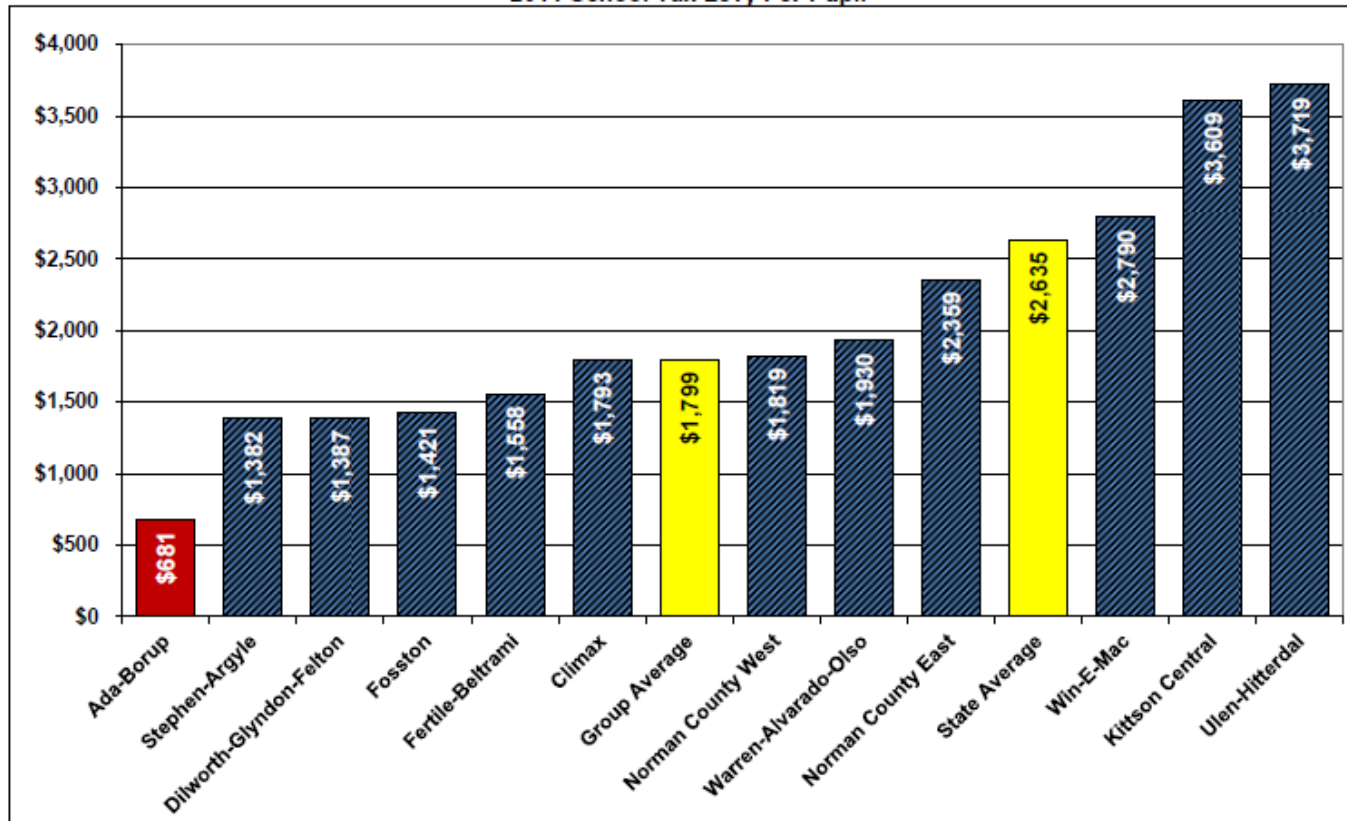
	Oper Ref	Voter App Debt	Other Debt	OPEB	Capital Projects	Other	Total
Ada-Borup	\$323	\$0	\$0	\$0	\$0	\$357	\$681
Stephen-Argyle	\$607	\$0	\$0	\$0	\$0	\$775	\$1,382
Dilworth-Glyndon-Felton	\$220	\$637	\$109	\$109	\$0	\$313	\$1,387
Fosston	\$355	\$821	\$0	\$0	\$0	\$245	\$1,421
Fertile-Beltrami	\$930	\$0	\$0	\$0	\$0	\$628	\$1,558
Climax	\$1,117	\$0	\$0	\$0	\$0	\$675	\$1,793
Norman County West	\$947	\$0	\$0	\$0	\$0	\$872	\$1,819
Warren-Alvarado-Olso	\$1,203	\$0	\$0	\$0	\$0	\$727	\$1,930
Norman County East	\$973	\$1,002	\$0	\$0	\$0	\$384	\$2,359
Win-E-Mac	\$625	\$2,128	\$364	\$368	\$0	-\$692	\$2,790
Kittson Central	\$1,546	\$1,309	\$0	\$0	\$0	\$754	\$3,609
Ulen-Hitterdal	\$1,223	\$2,114	\$0	\$0	\$0	\$382	\$3,719
Group Average	\$650	\$490	\$28	\$28	\$0	\$383	\$1,799
State Average	\$857	\$728	\$49	\$71	\$49	\$882	\$2,635

Source: Pay 2011 School Tax Report and MDE FY 2012 WhatIF





Ada-Borup School District No 2854 2011 School Tax Levy Per Pupil



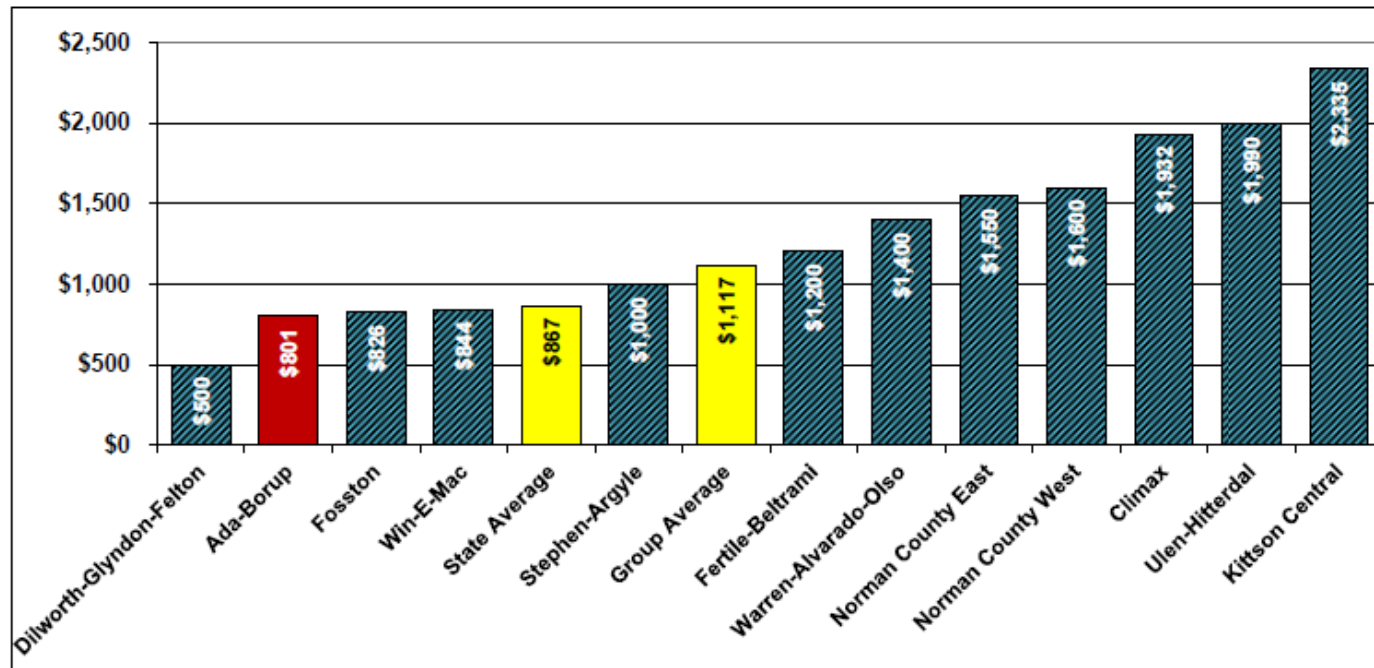
Source: Pay 2011 School Tax Report and MDE FY 2012 WhatIf
Pupil: District Average Daily Membership Served Plus Tuitioned Out





Referendum Allowance per Resident Pupil Unit, 2011-12

Ada-Borup School District No 2854	\$801
Group Average	\$1,117
Ada-Borup Over(Under) Average for Comparison Group	-\$316



Source: MDE - FY 2012 Operating Referendum Simulation





Ada-Borup School District No 2854 Projected FY 12-13 Revenue Per Pupil Unit

	A		B		C		D		E	
	Gen Ed Revenue Basic Formula Plus Categorical		General Education + Ref & Equity		GenEd + Ref & Equity Plus Other Sources		GenEd + Ref & Equity Plus Other Sources Plus Spec Educ		Total Gen Fund Including Capital and Alt Facility	
	Dollars	Ranking	Dollars	Ranking	Dollars	Ranking	Dollars	Ranking	Dollars	Ranking
Kittson Central	6,702	46	9,305	11	9,857	10	10,858	11	11,107	12
Climax	7,319	23	9,362	9	9,921	8	10,844	12	11,127	11
Norman County West	7,091	33	8,745	20	9,277	19	10,301	17	10,579	19
Warren-Alvarado-Olso	7,159	32	8,965	16	9,323	17	10,227	18	10,506	20
Stephen-Argyle	7,265	27	8,356	25	8,742	27	9,780	23	10,063	24
Norman County East	6,432	70	8,481	22	8,866	23	9,407	34	9,679	38
Fertile-Beltrami	6,726	44	7,875	53	8,175	59	9,205	48	9,477	52
Ulen-Hitterdal	5,906	175	7,889	52	8,304	57	9,175	50	9,434	54
Ada-Borup	6,506	62	7,356	90	7,631	106	8,557	95	8,787	101
Win-E-Mac	6,349	83	7,405	83	7,899	76	8,379	114	8,588	123
Fosston	6,376	76	7,195	111	7,500	117	8,280	126	8,546	128
Dilworth-Glyndon-Felton	5,757	234	6,274	275	6,314	296	6,866	304	7,125	300
Group Average	6,423		7,589		7,885		8,661		8,920	
State Average	5,952		6,947		7,278		8,223		8,643	
	Basic + Categorical Extended Time Compensatory LEP Sparsity Transpo Sparsity Gifted and Talented Endowment Literacy Career Tech Pension Adj. Options Adj		Group A Plus: Operating Referendum Equity Revenue		Groups A & B Plus: Alternative Comp Integration Misc. Levies Addition Telecom Small Schools Compensatory Pilot Compensatory One Time		Groups A, B & C Plus: Regular Spec Ed Excess Cost Sp Educ		All groups including: Operating Capital Deferred Maintenance Alternatiave Facilities	

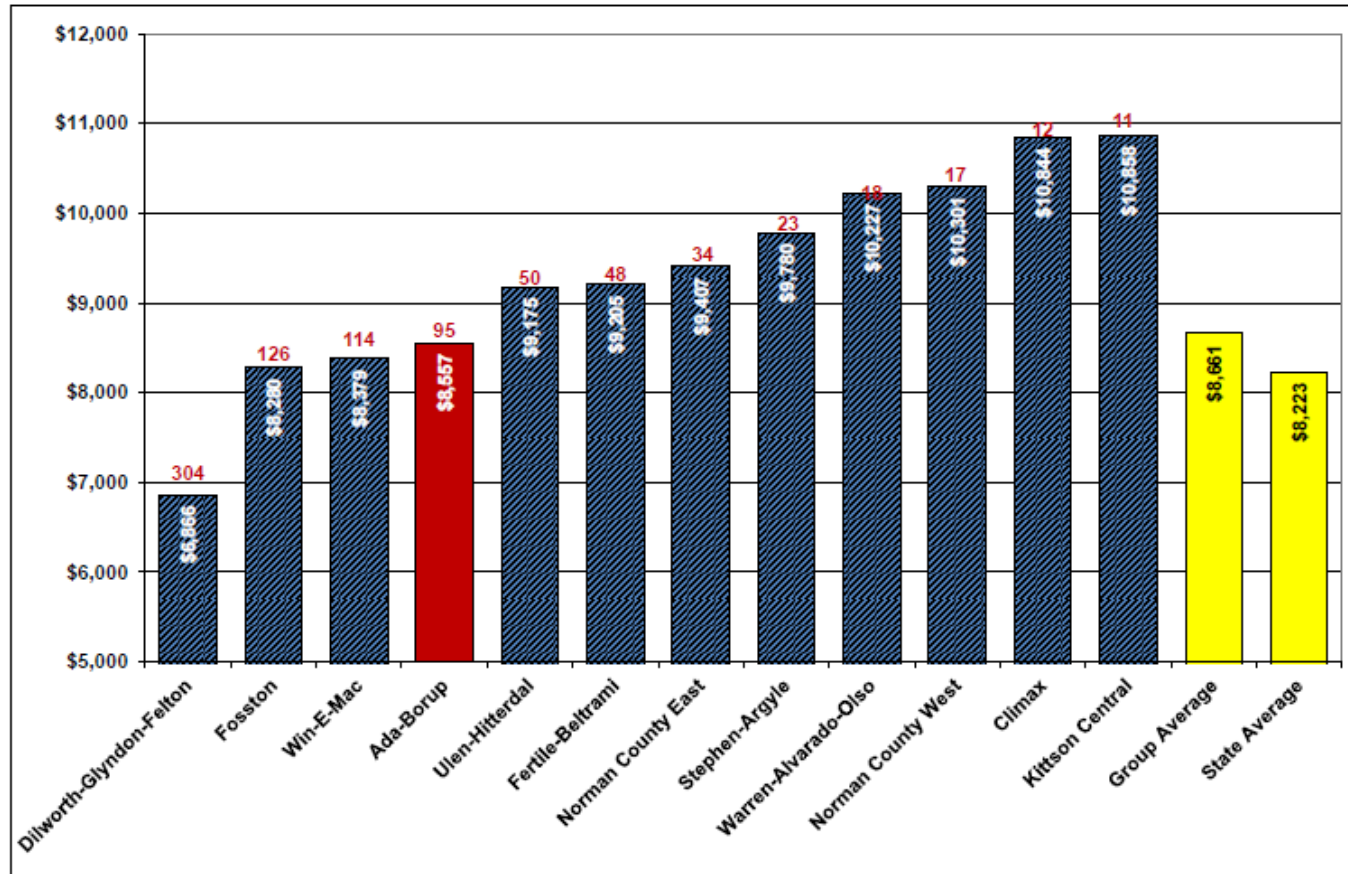
Source: MDE Projected revenues for school districts resulting from the Omnibus K-12 Education Bill





Ada-Borup School District No 2854 FY 12-13 Estimated Revenue Per AMCPU

General Fund Excluding Capital Revenues



Source: MDE Projected revenues for school districts resulting from the Omnibus K-12 Education Bill





Ada-Borup School District No 2854

Total Operating Fund Expenditures Per ADM (Excluding OPEB & Operating Capital)

District	Students Served	General Fund Operating Expenditures	State Ranking - Expenditures Per Pupil
Kittson Central	304	12,524	15
Climax	145	12,275	18
Warren-Alvarado-Olso	420	11,927	22
Stephen-Argyle	344	10,832	42
Norman County West	273	10,677	44
Norman County East	325	10,276	65
Ada-Borup	539	9,843	89
Fertile-Beltrami	453	9,602	106
Fosston	671	9,435	121
Ulen-Hitterdal	298	8,907	189
Win-E-Mac	452	8,347	260
Dilworth-Glyndon-Felton	1,392	7,557	317
Group Average		9,528	
State Average		9,533	

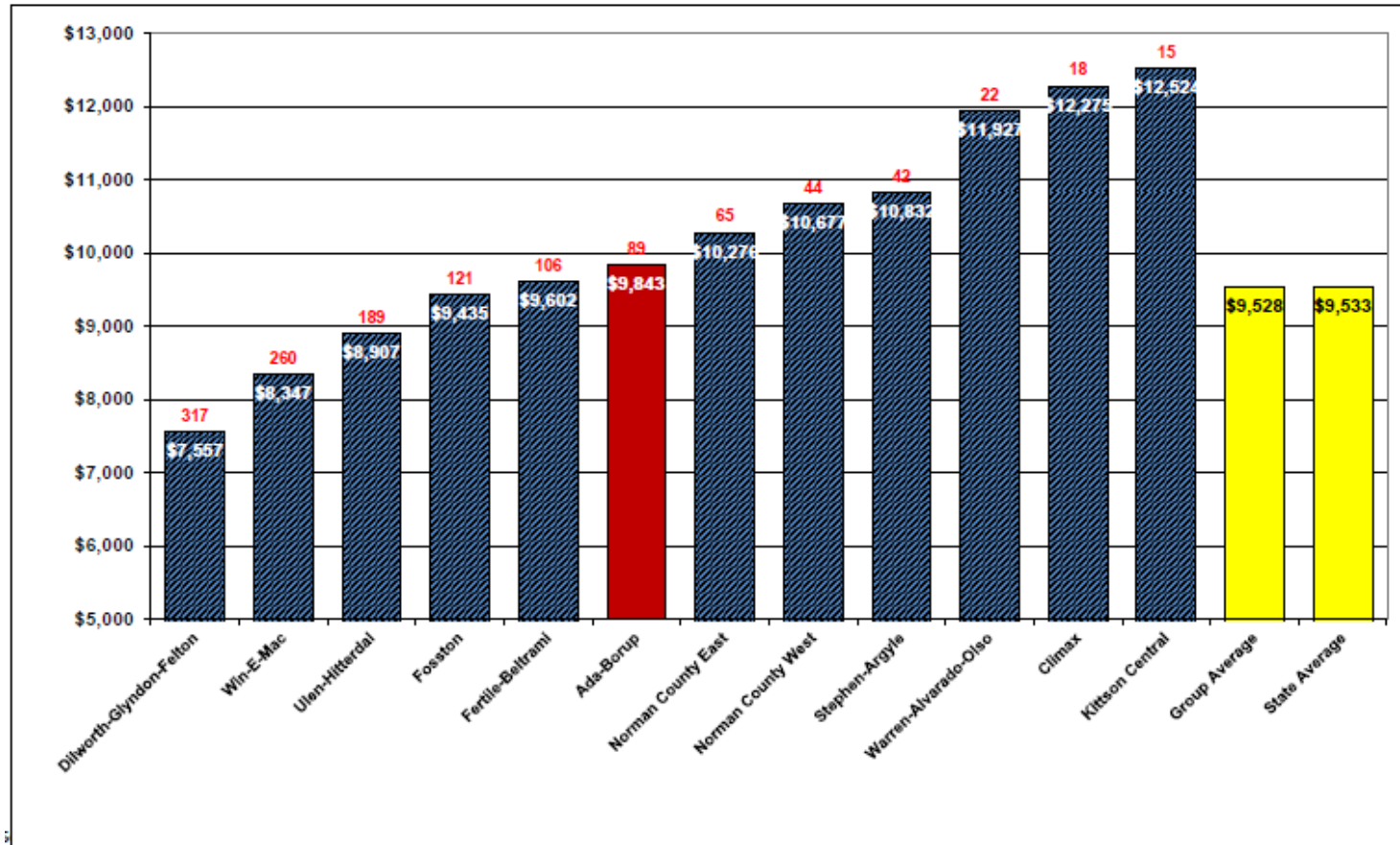
Source: FY 2010 School Profiles (Excludes OPEB and Capital Expenditures)





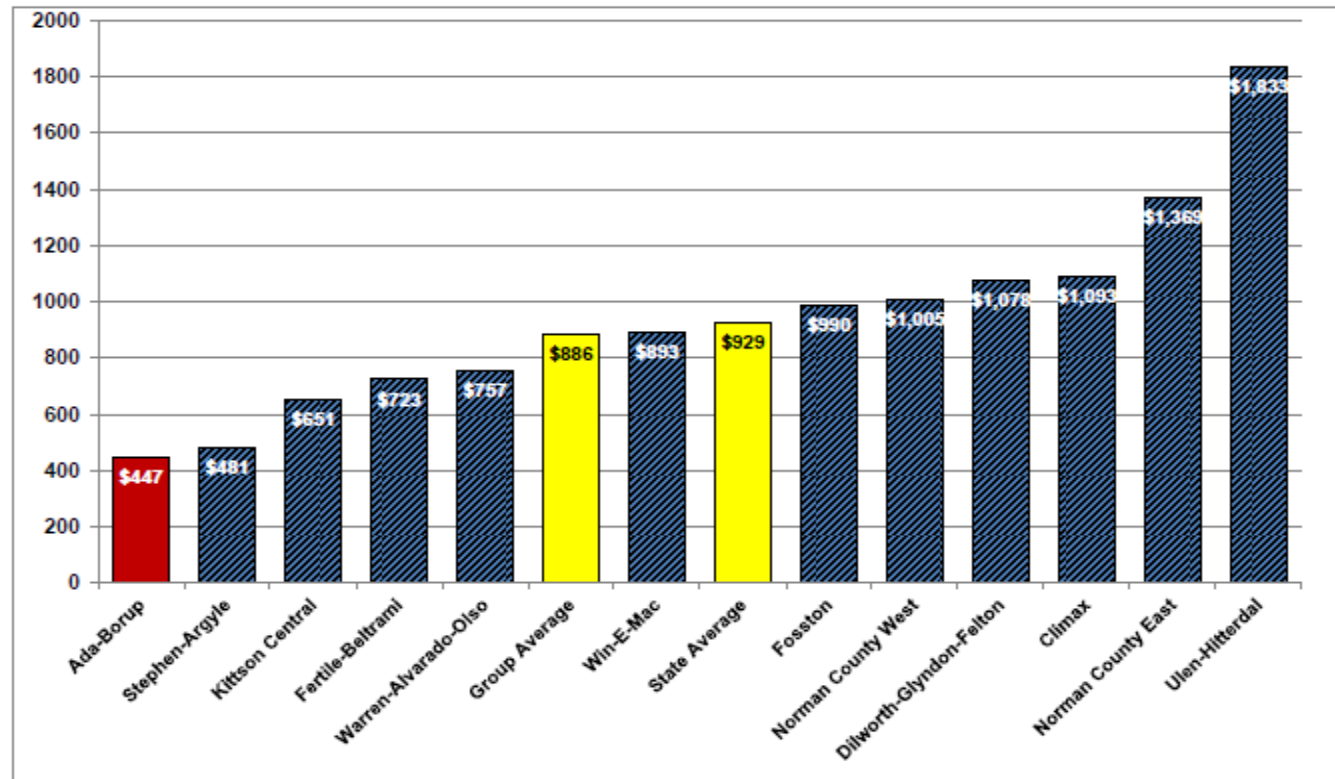
Ada-Borup School District No 2854

General Fund Operating Expenditures Per Pupil





Ada-Borup School District No 2854
Total School Taxes, Payable in 2011, on a Ag Homestead with Assessed Market Value of \$500,000
Including a House, Garage and One Acre Valued at \$ 150,000
Source: Pay 2011 School Tax Report



* The above figures do not include the impact of the homestead credit, which will decrease the school portion of property taxes by varying amounts.



Comparative Data for your District is Available in the Following Areas



Property Taxes (Pay 2011): Compare taxes on a residence or agland property, compare levy per pupil or debt per pupil or tax base per pupil.

General Fund Operating Expenditures (FY 2010): Compare the amount spent per pupil, state wide ranking, administration costs, instructional costs, building operations and student transportation.

General Fund Operating Revenue: (FY 12-13): Compare general fund revenue by major source

Facilities and Debt (FY 2010): Compare square feet per pupil and debt per square foot

Graduation Tests: Compare test results for math, reading and writing.

Demographics and Staffing: Compare student demographics and regular and special education staffing ratios

Special Education (FY 2010): Compare the amount spent per special education student and the ratio of special education students to regular students.

Fund Balance (FY 2010): How does your fund balance compare to that of the selected districts. What portion is reserved and what portion is unreserved?



Ehlers staff can assist in developing your message



Ehlers staff will help select comparison districts and will assist in selection of those tables and graphs which best communicate the need for an operating referendum or bond referendum.

If you are interested, please contact any of us at the numbers provided below, or call our toll-free number, (800) 552-1171 and ask to speak to a member of the Education Team.

Tom Berge	651.697.8570
Carolyn Drude	651.697.8511
Betsy Knoche	651.697.8537
Gary Olsen	651.697.8513

Jeff Seeley	651.697.8585
Joel Sutter	651.697.8514
Jodie Zesbaugh	651.697.8526

