

WARD COUNTY

SCHOOL BOARDS ASSOCIATION

ANNUAL REPORT

JANUARY 2013

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ANNUAL REPORT

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MEMBERS OF
WARD COUNTY SCHOOL BOARDS
2013-2014

MINOT # 1

*Jim Rostad (2016)
Steven Velk (2016)
Laura Mihalick (2016)
Roger Kluck (2018)
Brenda Foster (2018)

MINOT AIR FORCE BASE # 160

*Tony Keys (2016)
Shauna Hughes (2016)
Byron Brown (2015)
Cameron Peters (2015)
Jamee Moore (2015)

NEDROSE # 4

*Victoria M. Haider (2015)
Jaycin Sundheim (2016)
Holly Brekus (2015)
Mark Maercklein (2016)
Kim Kraft (2014)

UNITED # 7

*Brent Casavant (2016)
Brenda Buri (2015)
Josh Sundsbak (2016)
Gregg Schaefer (2014)
Ryan Davy (2014)

SAWYER # 16

* Cody Roteliuk (2015)
Tammie Mahoney (2014)
Sherri Peterson (2016)
Oliver Tafelmeyer (2016)
Scott Larson (2014)

KENMARE # 28

* Jan Kostad (2014)
Lenny Rodin (2015)
Blaine Huff (2015)
Doug Miller (2015)
Lars Christensen (2016)
Craig Ellsworth (2016)
Michele Nelson (2014)

SURREY # 41

*Tracey Day (2015)
Becky Bertsch (2014)
Jason Feller (2016)
Kevin Nelsen (2014)
Shelly Lee (2014)

SOUTH PRAIRIE # 70

*David Lakefield (2015)
Marla Gasmann (2015)
Shiela Lindbo (2016)
Lee Novak (2016)
Randy Korslien (2014)

LEWIS & CLARK # 161

*Michael Lautenschlager (2015)
Brenda Brown (2015)
Jerry Hennessy (2014)
Michael Axness (2016)
Kelly Abrahamson (2016)
Shane Erickson (2015)
Lisa Schenfisch (2014)

*Indicates School Board President

The (date) following each School Board Member's name indicates when term is completed.

Question: How does Ward County determine my taxable value and mill levy?

The Ward County Tax Equalization department goes into Ward County and assesses all commercial and residential property. The following formula is used to determine the taxable value. The different cities in the county also assess the properties within those cities. School districts that extend into other counties are given a taxable value from that county in addition to the taxable value determined by Ward County.

FORMULAS

Residential:

True and full evaluation of a home (divided by 2) = (a number) (multiplied) by (9% for residential and 10% for agricultural or commercial properties) = Taxable Valuation

So a house that would sell for 100,000 on the market or has a true and full value of 100,000 is $(100,000/2 = \$50,000 \text{ (times } 9\%) = \$4,500 \text{ taxable value}$

Then take Taxable Valuation (times) the (School District's mill rate) = TAX

If your mill rate is 82 mills it would be $(4,500) \text{ (times } .8200 = \$369.00 \text{ to be paid in taxes on the school portion of the tax statement. The same formula is used for fire, township, ambulance, etc.}$

So your school would collect 369.00 on a house worth 100,000 in your district.

A mill in your school district is = your school district's total taxable value (times).001. Note the total may include taxable values from more than one county. United, Surrey, Lewis and Clark and Kenmare go into other counties and would have a combined taxable value.

Question: What is going to happen with my mill levy request next year?

In the 2013 tax year a new number was found to establish a baseline year due to the property tax relief bill. Next year in the general fund property tax levy you will be held to 12% more than the number established in the baseline year. You can still ask for transportation and tuition dollars if needed under the General Fund Group 1.

Some mill levy requests were eliminated like the technology levy. In the 2014 year a school could ask for those dollars from the miscellaneous levy which will be held to 12%.

While most administrators/business managers know the above information I felt it may be helpful for school board members to understand all that goes into a budget request.

**2013 TAXABLE VALUATIONS AND MILL LEVY
WARD COUNTY**

<u>DISTRICT</u>	<u>TAXABLE VALUATION</u>	<u>MILL LEVY</u>
Minot #1	192,803,655	81.98
Nedrose #4	18,349,263	70.78
United #7	13,224,232	108.35
Sawyer #16	5,362,947	97.96
Kenmare #28	13,802,628	78.11
Surrey #41	8,074,750	95.22
South Prairie #70	12,573,801	103.76
Lewis & Clark #161	21,125,449	83.68

**2013 TAXABLE VALUATIONS AND MILL LEVY
SCHOOL DISTRICTS EXTENDING INTO WARD COUNTY**

<u>DISTRICT</u>	<u>TAXABLE VALUATION</u>	<u>MILL LEVY</u>
Bowbells #14	5,927,828	71.62
Velva #2	12,943,139	106.76
Glenburn # 26	8,374,443	94.71
Max #50	7,479,111	76.66
Garrison #51	15,067,505	64.45

COMPARATIVE LEVIES OF SCHOOL DISTRICTS 2013

School District	School Year	General Fund	High School Tuition	Special Reserve or HST	Technology	Remodeling or HVAC	Building Fund	Special Assessments	Sinking And Interest	Remodeling Bonding	Alternative Education Program Bonding	Total Mills	Total dollars received
Minot #1	2010	106.48	9.55					.10		4.32	9.30	129.75	16,525,286.06
	2011	110.00	10.00					.19		5.00	10.00	135.19	17,569,844.39
	2012	105.57	9.98	.32					10.18	4.99	9.98	141.02	21,387,562.36
	2013	70.21	5.39					.32				81.98	15,806,544.62
Nedrose #4	2010	76.07	19.22									95.29	926,987.22
	2011	75.31	26.45									101.76	1,109,990.04
	2012	63.57	44.35									107.92	1,561,886.77
	2013	47.68	23.10									70.78	1,298,760.84
United #7	2010	103.61					19.16	.24	10.54			133.55	1,466,481.30
	2011	110.00					20.00	.24	11.05			151.33	1,688,585.84
	2012	109.50				9.95 H	19.90	.23	10.45			150.03	1,857,568.23
	2013	67.90	11.10				20.00	.25	9.10			108.35	1,432,845.54
Sawyer #16	2010	103.23				9.67	9.67					122.57	469,674.51
	2011	110.00	12.50			9.58	9.58					141.66	566,595.52
	2012	102.09	1.24	6.21 HST			10.00			10.08		129.62	625,657.56
	2013	67.20	5.76				15.00		10.00			97.96	525,354.29
Kenmare #28	2010	97.62					9.76					107.38	989,967.04
	2011	103.56					9.45					113.01	1,099,969.20
	2012	85.43					10.00					95.43	1,196,023.52
	2013	65.30		2.71			10.10					78.11	1,078,123.27
Surrey #41	2010	102.07					18.67					120.74	642,053.30
	2011	108.22			4.79		19.16					132.17	742,438.28
	2012	103.39			4.98		20.00					128.37	845,388.98
	2013	72.78		2.44			20.00					95.22	768,877.70
S. Prairie #70	2010	40.00	51.91		4.93				39.23			136.07	1,048,529.29
	2011	40.38	46.07		5.00				35.26			126.71	1,083,220.48
	2012	37.65	48.68		5.00				28.75			120.08	1,233,128.18
	2013	72.80	15.91						15.05			103.76	1,304,608.42
Lewis & Clark #161	2010	92.71			4.22		8.45					105.38	1,397,343.12
	2011	99.09			5.00		10.00					114.09	1,585,169.54
	2012	82.84			5.00		10.00					97.84	1,821,188.28
	2013	72.80					10.88					83.68	1,767,777.58

HST=High School Transportation H=Heating, Ventilation and Air Circulation or HVAC

COMPARATIVE LEVIES OF SCHOOL DISTRICTS EXTENDING INTO WARD COUNTY 2013

School District	Year	General Fund	High School Tuition	Special Reserve	Technology	Remodeling	Building Fund	Special Assessments	Sinking And Interest	Remodeling Bonding	Alternative Education Program Bonding	Total Mills	Taxable Valuation
Velva	2010	105.13					9.37		35.13			149.63	9,607,464
#2	2011	105.83					8.98		33.68			148.49	
	2012	101.56					7.70		28.86			138.12	11,692,620
	2013	67.20					7.70		28.86			106.76	12,943,139
Bowbells	2010	95.98					4.06		11.37			11.41	3,692,821
#14	2011	96.60					3.65		10.39			110.64	4,109,370
	2012	84.43					2.85		8.11			95.39	5,265,724
	2013	62.91		2.81			2.53		3.37			71.62	5,927,828
Glenburn	2010	94.85					19.25					114.10	5,791,140
#26	2011	99.76					20.00					119.76	6,166,781
	2012	98.77					20.00					118.77	7,800,568
	2013	59.71					20.00					94.71	8,374,443
Max	2010	81.80			3.95		7.89					93.64	5,081,171
#50	2011	84.50			5.00		10.00					99.50	5,207,347
	2012	76.80			5.00		10.00					91.80	6,163,713
	2013	63.88		2.95			9.83					76.66	7,479,111
Garrison	2010	104.64					10.00					114.64	10,182,581
#51	2011	105.02					10.00					115.02	11,183,360
	2012	98.77					10.00					108.77	13,317,958
	2013	54.45					10.00					64.45	15,067,505

AVERAGE COST PER PUPIL 2010-2013 SCHOOL YEAR

School District	School Year	Pre-School Spec. Ed	Kindergarten	1-6	7-8	9-12	TOTAL
Minot #1	10-11	11,255.66	5,898.72	8,927.35	10,038.80	8,196.31	8,013.85
	11-12	11,152.05	5,881.78	9,317.92	9,716.15	8,120.01	8,731.20
	12-13	14,412.50	6,445.09	9,573.16	10,251.35	9,107.26	9,281.20
Nedrose #4	10-11		6,926.27	7,055.85	10,226.76		7,855.71
	11-12		9,063.46	7,209.58	9,427.62		7,851.08
	12-13		7,856.07	7,733.04	9,414.30		8,094.61
United #7	10-11	16,109.71	6,107.53	8,637.36	7,435.25	9,208.42	8,457.16
	11-12	14,467.38	9,108.88	8,480.58	8,134.25	9,283.32	8,652.60
	12-13	11,739.90	6,869.17	8,216.38	7,115.86	9,243.93	8,251.07
Sawyer #16	10-11		8,686.78	12,455.14	10,549.35	9,843.32	10,851.90
	11-12		25,590.39	12,333.97	11,188.23	9,621.67	11,600.15
	12-13		9,379.59	12,393.77	9,433.96	10,187.30	10,903.32
Kenmare #28	10-11		6,122.23	9,298.12	9,221.97	12,453.96	9,938.93
	11-12		7,496.73	10,838.03	14,026.37	13,945.08	11,868.33
	12-13		5,680.17	11,387.06	9,696.69	15,485.10	11,571.77
Surrey #41	10-11		5,781.66	9,002.45	6,354.21	8,802.34	8,149.47
	11-12	110,676.36	6,888.45	8,272.49	7,743.31	8,987.12	8,524.46
	12-13	11,605.71	6,356.51	9,663.58	8,628.82	8,453.86	8,820.76
South Prairie #70	10-11		8,450.14	10,435.26	9,260.07		9,924.22
	11-12		7,975.42	9,950.84	9,51.93		9,629.14
	12-13		7,550.58	8,706.48	6,755.85		8,121.09
Lewis & Clark #161	10-11		8,212.71	9,133.61	9,686.87	9,238.92	9,221.56
	11-12		9,818.72	10,210.95	11,391.16	10,726.76	10,570.67
	12-13	1,628.51	2,513.09	18,626.84	5,397.88	4,101.86	5,170.23

PER PUPIL TUITION CHARGES BY DISTRICT 2013-14

School District	School Year	Kindergarten	1-6	7-8	9-12
Minot					
#1	13-14	0	1,895.87	2,574.06	1,429.97
Nedrose					
#4	13-14	178.78	55.75	1,737.01	N/A
United					
#7	13-14	0	362.89	0	1,390.20
Sawyer					
#16	13-14	0	1,721.08	0	0
Kenmare					
#28	13-14	0	2,564.47	874.10	6,6262.51
Surrey					
#41	13-14	0	1,610.52	575.76	211.81
South Prairie					
#70	13-14	0	1,029.19	0	N/A
Lewis & Clark					
#161	13-14	8,076.72	0	2,478.95	4,248.84

TRANSPORTATION SUMMARY

School District	June 30, (year)	Foundation Payment	Student Transportation	Special Education Transportation	Total Cost
Minot #1	2011	362,242	612,324	466,240	1,440,806
	2012	322,451	743,566	426,270	1,492,287
	2013	340,800	620,056	465,721	1,426,577
Nedrose #4	2011	91,772	190,386	9,700	200,086
	2012	128,992	138,728	7,210	274,930
	2013	122,253	134,947	3,980	261,180
United #7	2011	305,990	321,072	0	321,072
	2012	255,042	359,119	0	614,161
	2013	323,007	419,060	0	742,067
Sawyer #16	2011	69,314	106,662	0	106,662
	2012	60,681	106,230	0	166,911
	2013	53,634	136,316	0	189,950
Kenmare #28	2011	139,004	235,031	0	235,031
	2012	117,353	306,570	0	423,923
	2013	286,625	360,331	0	646,956
Surrey #41	2011	83,577	146,602	0	230,179
	2012	79,902	199,693	0	279,595
	2013	79,470	208,761	0	288,231
South Prairie #70	2011	111,830	181,905	0	293,735
	2012	113,490	197,189	0	310,679
	2013	193,769	306,007	0	499,776
Lewis & Clark #161	2011	301,902	383,405	1,283	686,590
	2012	249,263	564,360	190	813,813
	2013	259,378	475,580	0	734,958

GENERAL FUND BALANCES

School District	General Fund Balance June 30, 2008	General Fund Balance June 30, 2009	General Fund Balance June 30, 2010	General Fund Balance June 30, 2011	General Fund Balance June 30, 2012	General Fund Balance June 30, 2013	Total of Fund Group 1 June 30, 2013
Minot							
#1	15,451,358	14,308,501	21,885,287	15,545,483	15,883,628	14,467,390	14,680,602
Nedrose							
#4	605,568	814,673	1,304,433	1,073,026	1,135,189	1,251,764	1,251,764
United							
#7	391,078	439,443	666,814	676,988	587,799	590,894	590,894
Sawyer							
#16	196,523	142,068	132,256	150,799	156,374	251,821	251,821
Kenmare							
#28	979,267	962,508	1,082,720	586,592	829,142	671,990	671,990
Surrey							
#41	35,081	99,121	211,586	275,352	278,581	98,055	98,055
South Prairie							
#70	663,849	749,863	1,103,108	1,107,177	1,063,254	1,018,205	1,018,205
Lewis & Clark							
#161	1,820,968	2,138,626	1,279,736	1,519,373	1,606,344	1,523,393	1,523,393
M.A.F.B							
		2,138,626	2,573,169	2,650,418	2,468,053	2,588,380	2,588,380

Note:** Fund Group 1 Total includes General Fund, High School Tuition and High School Transportation

SPECIAL RESERVE FUND

School District	Balance June 30, 2007	Balance June 30, 2008	Balance June 30, 2009	Balance June 30, 2010	Balance June 30, 2011	Balance June 30, 2012	Balance June 30, 2013
Minot							
#1	0	0	0	0	0	0	0
Nedrose							
#4	0	0	0	0	0	0	0
United							
#7	34,125	34,126	34,126	34,126	34,126	34,126	34,126
Sawyer							
#16	101,910	113,044	115,025	116,752	117,627	118,806	119,400
Kenmare							
#28	0	0	0	0	0	0	0
Surrey							
#41	0	0	0	0	0	0	0
South Prairie							
#70	0	0	0	0	0	0	0
Lewis & Clark							
#161	0	0	0	0	0	0	0
M.A.F.B.							
#160	0	0	0	0	0	0	0

CAPITAL PROJECTS FUND

Building Fund & Special Assessment

School District	Balance June 30, 2009	Balance June 30, 2010	Balance June 30, 2011	Balance June 30, 2012	Total Receipts	Total Expenditures	Balance June 30, 2013
Minot #1	156,203	(48,566)	(194,093)	3,929,761	32,692,810	50,370,466	(13,747,895)
Nedrose #4	0	0	0	0	0	0	0
United #7	101,667	182,676	1,641,945	125,888	459,170	141,890	443,169
Sawyer #16	82,981	7,009	382,487	81,716	84,470	67,071	99,116
Kenmare #28	206,847	232,049	149,469	169,358	174,328	153,129	190,557
Surrey #41	91,403	133,826	145,590	186,925	124,679	40,945	270,659
South Prairie #70	307,306	158,780	160,774	287,102	1,099	0	288,201
Lewis & Clark #161	195,954	200,447	203,755	256,333	327,897	185,410	398,820
M.A.F.B. #160	305,044	51,975	78,619	0	94,022	32,809	81,213

SINKING AND INTEREST FUND

Debt Service

School District	Balance June 30, 2009	Balance June 30, 2010	Balance June 30, 2011	Balance June 30, 2012	Total Receipts	Total Expenditures	Balance June 30, 2013
Minot #1	0	0	0	(1,050)	1,408,299	733,467	673,782
Nedrose #4	0	0	0	0	0	0	0
United #7	89,715	89,844	82,673	98,441	669,288	606,206	161,523
Sawyer #16	0	0	0	0	47,653	35,000	12,653
Kenmare #28	0	0	0	0	0	0	0
Surrey #41	0	0	0	0	0	0	0
South Prairie #70	255,595	33,681	34,194	83,487	341,659	296,392	128,755
Lewis & Clark #161	0	0	0	0	0	0	0
M.A.F.B. #160	0	0	0	0	0	0	0

WARD COUNTY PUBLIC SCHOOLS

TOTAL REVENUE

School District	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Minot									
#1	53,830,584	56,546,603	57,499,451	59,894,785	62,447,129	74,522,806	71,189,595	72,601,838	76,234,174
Nedrose									
#4	2,094,326	2,187,818	2,136,234	2,302,758	2,368,445	2,984,012	2,472,553	2,949,654	3,664,257
United									
#7	3,343,698	3,686,642	3,797,908	4,522,338	4,752,093	5,623,716	5,559,564	5,462,358	5,854,989
Sawyer									
#16	1,095,968	1,099,843	1,216,217	1,495,510	1,413,307	1,722,068	1,722,302	1,784,496	1,777,100
Kenmare									
#28	2,549,975	3,246,620	3,014,969	3,230,245	3,052,117	3,932,047	3,712,173	3,937,851	4,110,508
Surrey									
#41	2,149,272	2,234,359	2,231,918	2,546,615	2,856,690	3,485,307	3,620,740	3,569,565	3,859,791
South Prairie									
#70	1,232,726	1,583,637	1,810,183	2,224,563	2,400,334	3,178,750	2,584,686	2,401,372	2,742,375
Lewis & Clark									
#161	3,078,677	3,289,342	3,438,090	3,929,966	3,811,260	4,601,198	4,688,396	4,637,232	4,939,015
M.A.F.B.									
#160	11,142,518	11,664,934	11,307,133	11,020,792	10,761,492	11,255,845	8,394,581	6,959,943	7,168,589

WARD COUNTY FALL ENROLLMENT 2009-2014

School District	Years	K	1	2	3	4	5	6	7	8	Total	9	10	11	12	Total	System Total
Minot #1	09-10	627	564	543	517	489	498	513	471	441	3751	470	445	429	412	1756	5507
	10-11	669	612	598	578	526	535	502	526	505	4020	509	644	568	545	2266	6286
	11-12	666	650	558	589	544	528	493	488	476	4028	518	496	567	490	2071	6099
	12-13	757	630	652	596	555	560	515	524	514	4265	529	529	582	555	2195	6460
13-14	697	709	651	660	615	568	568	546	539	522	4446	563	510	562	522	2157	6603
Nedrose #4	09-10	21	25	16	28	21	22	18	24	28	151	0	0	0	0	0	151
	10-11	25	28	23	19	32	24	29	19	23	180	0	0	0	0	0	180
	11-12	39	23	30	17	22	27	20	29	22	178	0	0	0	0	0	178
	12-13	34	36	20	36	22	27	34	25	26	209	0	0	0	0	0	209
13-14	40	37	34	22	37	27	27	26	29	32	223	0	0	0	0	223	
United #7	09-10	53	39	42	31	43	46	42	42	46	296	36	45	50	42	173	469
	10-11	43	51	38	44	35	42	51	39	40	304	49	34	42	48	173	477
	11-12	54	49	44	40	45	35	43	50	41	310	41	49	34	41	165	475
	12-13	47	48	50	52	46	48	44	47	51	335	41	41	52	31	165	500
13-14	56	44	51	48	52	45	45	51	43	347	48	36	38	49	171	518	
Sawyer #16	09-10	12	5	6	10	15	8	8	12	9	64	13	6	13	17	49	113
	10-11	3	13	6	7	8	17	9	9	11	63	11	16	7	10	44	107
	11-12	12	4	16	6	7	11	16	8	7	72	11	13	12	6	42	114
	12-13	11	14	8	13	6	8	10	14	7	70	8	12	12	12	44	114
13-14	5	11	11	5	10	4	4	9	14	53	8	7	13	12	40	93	
Kenmare #28	09-10	24	22	23	25	20	27	15	23	34	156	22	25	22	23	92	248
	10-11	29	25	24	23	24	18	29	15	22	172	29	17	20	24	90	262
	11-12	19	27	25	20	27	23	20	30	20	161	24	32	19	21	96	257
	12-13	34	18	24	23	21	24	25	19	25	169	20	20	27	16	83	252
13-14	26	31	17	25	23	20	20	21	28	17	163	25	20	21	93	256	
Surrey #41	09-10	31	20	19	16	27	26	27	30	31	166	28	33	39	24	124	290
	10-11	32	28	21	19	16	28	25	27	30	169	39	29	32	38	138	307
	11-12	32	30	29	22	23	14	28	28	29	178	41	40	28	32	141	319
	12-13	39	29	31	31	22	25	18	28	26	195	40	42	34	27	143	338
13-14	36	38	26	29	31	24	24	22	17	27	206	32	33	34	138	344	

School District	Years	K	1	2	3	4	5	6	7	8	21	9	10	11	12	42	63
South Prairie #70	09-10	14	16	16	10	17	17	12	19	13	102	0	0	0	0	0	102
	10-11	22	15	16	16	15	14	16	12	21	114	0	0	0	0	0	114
	11-12	18	24	14	25	18	18	19	22	17	136	0	0	0	0	0	136
	12-13	30	26	23	13	21	22	22	20	23	157	0	0	0	0	0	157
	13-14	30	32	28	25	17	19	22	26	21	173	0	0	0	0	0	173
Lewis & Clark #161	09-10	30	25	26	29	23	35	33	28	38	201	36	28	35	25	124	325
	10-11	24	27	22	23	25	26	30	29	31	177	37	31	22	32	122	299
	11-12	22	31	27	24	28	25	29	36	32	186	29	40	30	25	124	310
	12-13	28	23	31	30	26	31	29	35	33	198	33	31	42	31	137	335
	13-14	37	25	25	34	33	27	32	27	34	213	32	33	27	36	128	341
Bishop Ryan Private School	09-10	12	17	13	18	15	17	23	35	44	115	35	46	33	42	156	271
	10-11										0					0	0
	11-12										0					0	0
	12-13										0					0	0
	13-14										0					0	0
Yakota Memorial Private School	09-10					1	1	4	15	7	6	14	24	23	6	67	73
	10-11						1	6	8	12	7	10	17	14	19	60	67
	11-12					1	1	3	4	12	5	20	19	12	9	60	65
	12-13										0					0	0
	13-14										0					0	0
Our Redeemers Private School	09-10	26	15	15	21	12	20	12	13	11	121	16	18	19	8	61	182
	10-11	24	18	17	15	21	11	22	18	17	128	12	16	17	18	63	191
	11-12	25	17	22	18	18	20	14	23	14	134	16	12	15	18	61	195
	12-13	31	22	17	21	17	16	20	16	24	144	13	16	13	17	59	203
	13-14	28	30	22	17	23	18	15	19	14	153	22	13	17	13	65	218