

January 9, 2018

Dr. Brenda Cassellius, Commissioner  
Minnesota Department of Education  
1500 Highway 36 West  
Roseville, MN 55113-4266

**RE: Review & Comment Submittal for Bond Referendum  
Brainerd Public Schools, ISD# 181**

Dear Commissioner Cassellius,

In accordance with MN Statute 123B.17, Brainerd Public Schools, Independent School District #181, hereby submits the following proposed facility improvements throughout the district for review and comment by Minnesota Department of Education (MDE).

The Brainerd Board of Education has directed district administration to present a bond issue to voters on April 10, 2018 as three ballot questions, which if all were approved would result in a \$145,710,000 bond issue. In addition to these ballot questions, if successful, the district intends to utilize existing funding and board authorized funding to address our comprehensive facilities plan.

**Question One** addresses the elementary schools and early childhood facilities needs. In summary, this question includes:

- Building a new elementary school in Baxter;
- Repurposing the existing Baxter Elementary to become the district center for Early Childhood Education programming;
- Additions and remodeling at Harrison, Garfield, Lowell, Nisswa (including Early Childhood Education), and Riverside Elementary Schools; and
- Updating the Washington Educational Services Building (WESB) for Early Childhood Education, child care programs, district administrative offices, and the Paul Bunyan Education Cooperative offices.

**Total Cost of Question 1                      \$68,360,000**

**Question Two** addresses the secondary schools and alternative education facilities needs. In summary, this question includes:

- A significant addition and remodeling of Brainerd High School north campus to bring all 9th-12th grades under one roof, while updating classrooms, adding multipurpose and collaboration spaces, Career Technical Education (CTE), improving the gymnasium space and pool, and providing a 950-seat auditorium;
- Remodeling South Campus for the Lincoln Education Center, STARS and Transitions Plus programs, as well as maintaining the wrestling/locker rooms and district vehicle parking and servicing area;
- Remodeling at Brainerd Learning Center to enhance the alternative education programs;
- Increasing safety and security and addressing the drop-off and pick-up congestion at Forestview Middle School; and
- Deconstructing the Lincoln Education Center building.

**Total Cost of Question 2                      \$69,350,000**

Approval of **Question Three** will be contingent upon the approval of Question Two. This question will upgrade the proposed high school auditorium to a 1,200-seat performing arts center with enhancements encompassing an orchestra pit, stage, lighting and acoustic updates.

**Total Cost of Question 3                      \$8,000,000**

***Note:** Amounts shown include bond issuance and related financing costs. If more than one question is approved by voters, all of the bonds of each type (e.g., building bonds, facilities maintenance bonds) would be sold as a single issue, combining the amounts required for each of the questions. Therefore, the issuance costs for any combination of questions (e.g., questions 1, 2, and 3 combined) would be different than the combination of issuance costs for each separate question.*

Specific details regarding the district, individual facility needs, the project scope and cost, and the plan of finance are included in the enclosed proposal for your review and comment.

I can be reached directly at (218) 454-6911 or email [laine.larson@isd181.org](mailto:laine.larson@isd181.org) if you require additional information or have further questions. We are excited and believe this project will greatly enhance the quality of our learning environment and promote opportunity, innovation, and success for decades to come. We appreciate your review and comment on this important matter.

Sincerely,



Laine D. Larson  
Superintendent of Schools

## Independent School District #181

### REVIEW AND COMMENT

#### Introduction

In accordance with Minnesota Statute 123B.71 (2014), the School Board submits the following information to the Commissioner of Education for review and comment. The information is organized in the outline format as shown in the Department of Education's "Review and Comment Checklist" updated in 2014.

#### District Information:

<b>Independent School District # 181</b> 804 Oak Street Brainerd, MN 56401	<b>Laine D. Larson</b> <b>Superintendent</b> <a href="mailto:laine.larson@isd181.org">laine.larson@isd181.org</a> Phone: 218-454-6911
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School Board
Reed Campbell
Tom Haglin
Sue Kern
Ruth Nelson
Bob Nystrom
Chris Robinson

#### Financing Information:

\$ Amount	Funding Source
Question #1: \$68,360,000	25-year General Obligation Bonds (includes issuance & financing costs)
Question #2: \$69,350,000	25-year General Obligation Bonds (includes issuance & financing costs)
Question #3: \$8,000,000	25-year General Obligation Bonds (includes issuance & financing costs)

Fiscal Consultants	Project Consultants	
<b>Ehlers, Inc.</b> Contact: Greg Crowe <a href="mailto:gcrowe@ehlers-inc.com">gcrowe@ehlers-inc.com</a> Phone : (651) 697-8522	<b>Foster Jacobs &amp; Johnson, Inc.</b> <b>(ICS Consulting, Inc.)</b> 3890 Pheasant Ridge Drive NE, Suite 180 Blaine, MN 55449 Contact: Dave Bergeron <a href="mailto:daveb@fjj.com">daveb@fjj.com</a> Phone: (701) 371-2948	<b>Wideth Smith Nolting (WSN)</b> 7804 Industrial Park Road Baxter, MN 56425 Contact: Kevin Donnay, AIA <a href="mailto:Kevin.Donnay@wsn.us.com">Kevin.Donnay@wsn.us.com</a> Phone: (218) 316-3618



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1. *The geographic area and population to be served,*
  - a) *preschool through grade 12 student enrollment for the past five years, and*
  - b) *student enrollment projections for the next five years.*

Independent School District #181 is located throughout the Counties of Cass, Crow Wing and Morrison in Central Minnesota. The district covers about 516 square miles and serves approximately 43,233 residents including 6,500+ students.

A District Boundary Map is included in **Appendix A** of this submittal.

During initial stages of the District's long-range planning process a demographic study was conducted by Dr. Hazel Reinhart in the summer of 2015. The study offered a low, medium and high growth enrollment projections. Since the study was conducted the District's actual enrollment has closely followed the medium growth.

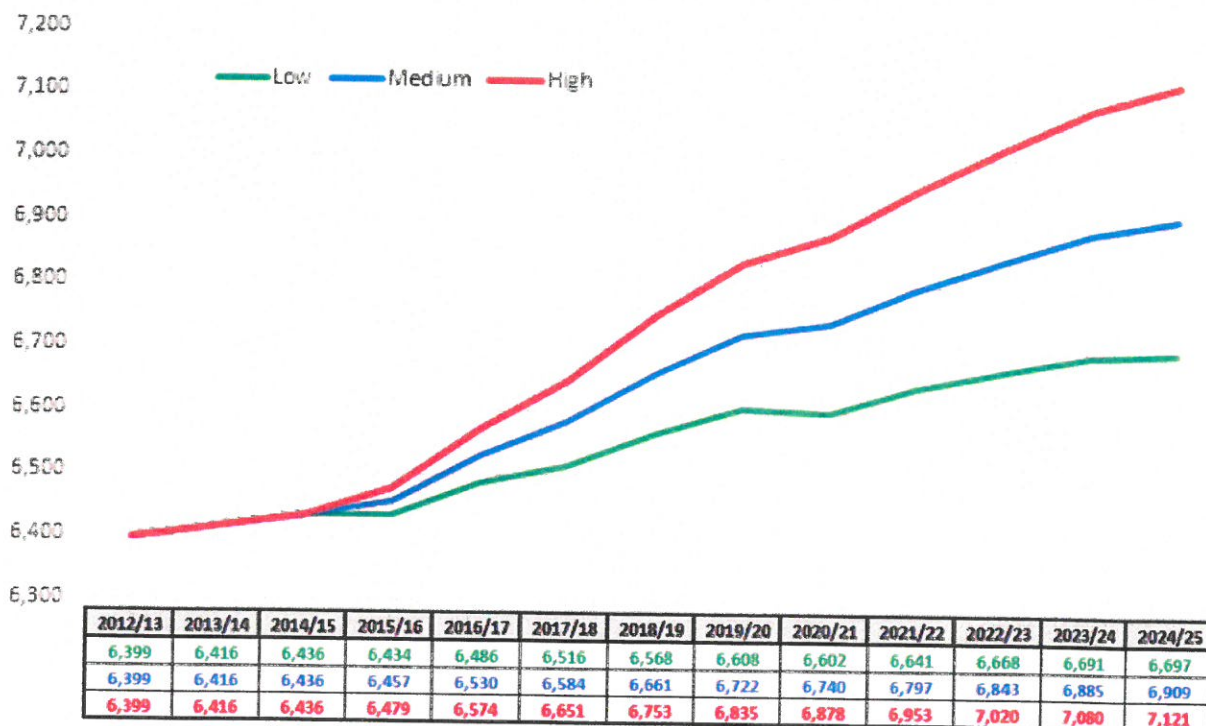
2014/15 – 6,436 (actual)

2015/16 – 6,447 (actual)

2016/17 – 6,535 (actual)

At the October 30, 2017, Special meeting of the Board of Education, the School Board adopted the medium growth projection for long range planning purposes. The full Enrollment Projection report is available from the District upon request.

## Past and Projected Enrollment



2. A list of existing school facilities

- a) by year constructed,
- b) their uses, and an assessment of the extent to which alternate facilities are available within school district boundaries and in adjacent school District's.

Independent School District #181 currently has a total of twelve (12) educational facilities, six elementary schools, one middle school, one high school (2 campuses) and three alternative programming sites. The schools serve a PK-12 student population and a variety of community activities.

**Independent School District # 181**

<b>NISSWA ELEMENTARY SCHOOL</b>				
Serves Grades	PK-4	8	acres	
Original Facility	1952	20,588	sqft	
Addition	1963	11,550	sqft	
Addition	1971	5,500	sqft	
Addition	2000	3,000	sqft	
<b>total</b>		<b>40,638</b>	<b>sqft</b>	

<b>GARFIELD ELEMENTARY SCHOOL</b>				
Serves Grades	K-4	4	acres	
Original Facility	1955	18,424	sqft	
Addition	1961	7,250	sqft	
Addition	1988	450	sqft	
Addition	1992	22,011	sqft	
<b>total</b>		<b>48,135</b>	<b>sqft</b>	

<b>HARRISON ELEMENTARY SCHOOL</b>				
Serves Grades	K-4	2	acres	
Original Facility	1938	35,045	sqft	
Addition	1991	693	sqft	
<b>total</b>		<b>35,738</b>	<b>sqft</b>	

<b>LOWELL ELEMENTARY SCHOOL</b>				
Serves Grades	K-4	2.5	acres	
Original Facility	1938	41,595	sqft	
<b>total</b>		<b>41,595</b>	<b>sqft</b>	

<b>BAXTER ELEMENTARY SCHOOL</b>				
Serves Grades	PK-4	6.5	acres	
Original Facility	1955	13,425	sqft	
Addition	1957	5,325	sqft	
Addition	1962	17,250	sqft	
Addition	1969	13,502	sqft	
Addition	1988	8,875	sqft	
<b>total</b>		<b>58,377</b>	<b>sqft</b>	

<b>RIVERSIDE ELEMENTARY SCHOOL</b>				
Serves Grades	K-4	5.5	acres	
Original Facility	1955	20,202	sqft	
Addition	1962	8,000	sqft	
Addition	1970	2,666	sqft	
Addition	1985	3,066	sqft	
Addition	1986	5,877	sqft	
Addition	1989	7,025	sqft	
Addition	1995	29,864	sqft	
Addition	2015	12,200	sqft	
<b>total</b>		<b>88,900</b>	<b>sqft</b>	



FORESTVIEW MIDDLE SCHOOL				
<i>Serves Grades</i>	5-8	181	acres	
<i>Original Facility</i>	2004	339,000	sqft	
<i>Addition</i>	2013	7,900	sqft	
<b>total</b>		<b>346,900</b>	<b>sqft</b>	

WASHINGTON EDUCATION SERVICES BLDG.				
<i>Dist. Off./Early Child/Misc.</i>		4.5	acres	
<i>Original Facility</i>	1929	110,972	sqft	
<i>Addition</i>	1937	16,130	sqft	
<i>Addition</i>	1960	10,750	sqft	
<b>total</b>		<b>137,852</b>	<b>sqft</b>	

BRainerd HIGH SCHOOL - NORTH				
<i>Serves Grades</i>	9-12	52	acres*	
<i>Original Facility</i>	1968	262,902	sqft	
<i>Addition</i>	1995	22,611	sqft	
<i>Addition</i>	2004	4,000	sqft	
<b>total</b>		<b>289,513</b>	<b>sqft</b>	

LINCOLN EDUCATION CENTER				
<i>Special Ed. - Level IV</i>		2	acres	
<i>Original Facility</i>	1938	33,508	sqft	
<b>total</b>		<b>33,508</b>	<b>sqft</b>	

BRainerd HIGH SCHOOL - SOUTH				
<i>Alt. Prog. &amp; Grades</i>	9-12	52	acres*	
<i>Original Facility</i>	1965	30,060	sqft	
<i>Addition</i>	1970	32,850	sqft	
<i>Addition</i>	1971	33,580	sqft	
<i>Addition</i>	1978	16,000	sqft	
<i>Addition</i>	1984	3,550	sqft	
<i>Addition</i>	1997	960	sqft	
<b>total</b>		<b>117,000</b>	<b>sqft</b>	

BRainerd LEARNING CENTER				
<i>Early Childhood / MLAP</i>		4	acres	
<i>Original Facility</i>	2003	30,000	sqft	
<b>total</b>		<b>30,000</b>	<b>sqft</b>	

\* North & South  
Campus Combined

The District has explored other potential sites and currently, no suitable alternative facilities are available within the district boundaries or in adjacent District's.





**3. A list of specific deficiencies of the facility**

- a) *demonstrating the need for a new or renovated facility to be provided,*
  - b) *the process used to determine the deficiencies,*
  - c) *a list of those deficiencies that will and will not be addressed by the proposed projects,*
  - d) *a list of specific benefits that the new or renovated facility will provide to students, teachers, and community users served by the facility.*
- 

The District took an in-depth look at its facilities over the past three plus years. This involved both internal and external stakeholder input and analysis. This included:

- **25+ internal listening sessions**
- **Eight school-based community listening sessions**
- **100+ presentations to community groups**
- **Input from seven Work Groups: Communications, Finance, Shape & Enhance, Career and Technical Education / Workforce Development, Technology, Performing Arts, and Health & Wellness**
- **Scientific Phone Survey: 400 responses**
- **On-line Survey: 1,300+ responses**
- **Traffic Study (High School)**
- **GIS Student Mapping**
- **Demographic Study**
- **District Financial Review**
- **Detailed Facility Assessment**
- **Educational Adequacy Assessment**

Additionally, in 2015 Brainerd School District outsourced with Cunningham Group and Kraus Anderson to perform a comprehensive facility needs assessment. Through that comprehensive assessment, significant long term deferred maintenance needs were identified and quantified. Much of the information gained from that comprehensive assessment has been used to help prioritize facility needs being addressed in this referendum process.

All the assessments and listening sessions outlined above aided the district in identifying, quantifying and prioritizing facility and educational needs. The proposed referendum improvements have been developed to address the most critical and urgent needs within the district's facilities.

Throughout the entire process the District understood that not everything can be fixed, repaired or replaced with this long-range plan. The focus has always been on the needs first versus the wants and wishes. Prioritization and consideration of the tax impact means some items / projects will need to be deferred and addressed at a later date.





## SUMMARY OF ELEMENTARY FACILITIES

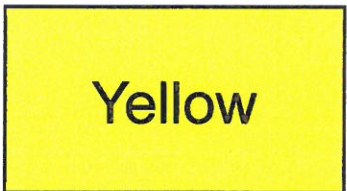
The District took an in-depth look at the deficiencies within its elementary facilities from primarily two points of view. The first focused on educational adequacy and the second was the facility and site itself – what needs to be repaired/replaced.

**Educational Adequacy** – Review the physical layout of the facility comparing it to MDE’s guidelines (Guide for Planning School Construction). Combine this data with the current/future educational trends and staff input to rate each space category as either Adequate, Questionable Adequacy or Inadequate.

Based on all the review and analysis the educational consultants and administration then assigned a “color” rating to each category based on the following:



**Adequate** – Meets most of the Analysis Criteria – including MDE Guidelines for School Educational Adequacy.



**Questionable Adequacy** – Meets some of the Analysis Criteria, but may be considered adequate based upon current programming/enrollment and/or size of area.



**Inadequate** – Meets 1 or none of the Analysis Criteria – Is perceived as a significant need by staff.



The category and results of the analysis are shown below in table form for the Elementary Schools.

CATEGORY		Baxter	Garfield	Harrison	Lowell	Niswaga	Riverside
1	Classroom Size and Suitability	R	Y	R	R	R	Y
2	Cafeteria/Kitchen/Serving	R	R	R	R	Y	R
3	Security and Supervision	R	R	R	R	R	Y
4	Main Office/Nurse/Support Services	R	R	R	R	R	Y
5/6	Science & Art Class/labs	R	R	R	R	Y	R
7	Music Classrooms/Practice Areas/Etc.	Y	Y	R	R	R	G
8	Staff Lounge/Collaborative Planning Areas	R	R	R	R	Y	Y
9	Student Commons/Break-Out Areas	R	R	R	R	R	R
10	Phy Ed./Athletics/Gymnasium/Locker Rooms/Pool Etc.	R	Y	R	Y	R	R
11	Site Suitability: Fields/Green Space/ Storage Etc.	R	Y	R	Y	G	Y
12	Parking/Bus Drop-Off: Staff/Students/Parents	R	R	R	R	Y	R
13	Technology	Y	Y	R	Y	Y	G
14	Library/Media Center: Location/Size/Layout	Y	G	R	R	G	G
15	Special Education/Support Services	R	R	R	R	R	R
16	Auditoriums/Performing Arts Spaces	Y	Y	R	Y	Y	Y
17	Career and Technical Education	NA	NA	NA	NA	NA	NA
18	Hallways/Lockers/Washrooms/Maint. space	R	R	R	R	Y	Y

The full Educational Adequacy report is available from the District upon request.





### **Deficiencies Common to the Elementary Facilities:**

Throughout the preliminary assessments and listening sessions it was clear as to the primary areas of concern at the elementary level. Due to enrollment and the need for additional Special Education space, the current elementary schools are lacking in physical space. In addition, the current space was not designed for today's educational delivery methods and is lacking in function and flexibility.

The current main entrances have limited control and monitoring during the school day prompting security concerns (main office often located away from the main entrance). General security as it relates to cameras and automatic locking doors are also a safety concern. There is a lack of parking and a need for separation between the parent and bus pick up / drop off locations. Finally, the majority of the district's elementary facilities are aged with significant deferred maintenance needs including mechanical, electrical and plumbing infrastructure as well as exterior roofs, windows, doors, sidewalks and parking lots.

### **Deficiencies of Baxter Elementary School:**

Baxter Elementary is closely surrounded by a cemetery (North), residential street (West), gas station (East) and frontage road to Highway 210 to the South. Access to the school is from three different areas due to the lack of a main entrance and available parking. Bus drop-off is on a frontage road next to the highway. Staff and visitor parking adjacent to the school has less than 20 spaces. Additional parking is available but not convenient and is shared with the city of Baxter.

The layout of the building and additions makes supervision and security problematic. The main office is not located at the main entrance and does not allow for adequate supervision. The nurse area is undersized and located next to copy machine with poor privacy. There is a conference room however, it is the only conference room for the school and is also used for storage. Staff collaboration space is not available. Staff lounge is undersized for current staff.

Many existing classrooms are undersized and lack adequate storage based on MDE guidelines and staff input. Three of four kindergarten classrooms are undersized. There is not space available for students to work in small groups under supervision of staff. There is no dedicated science/art lab space available. The gymnasium and cafeteria are undersized and not adequate for the student population.

There is limited greenspace, but an adjacent park offers additional play area.

Special Education spaces are located throughout the building in areas that are undersized and don't allow for collaboration. Building layout makes travel to support spaces problematic for some students. There is limited space for Special Education services.

The interior and exterior construction of the facility are a variety of ages and conditions. Exterior masonry work, caulking and exterior repairs are needed. Some window infill panels (past window locations) have limited life and some are showing their age. The original wood beams and canopy undersides of the overhangs need repairs. Roofing has been maintained, but most of the roofs are near, at or past their rated life expectancy. Sidewalks and many sections of paving are aging and repair and replacement is



needed. Lack of proper drainage away from the facility is an issue. Interior flooring (aged VCT) should be replaced.

Most of the facility has been updated with more modern ventilation systems (with dehumidification). The gymnasium and lunchroom ventilation is original and not mechanically cooled. Older, less efficient steam boilers remain in use with a steam to hot water heat exchanger / pumps providing heating water to most of the facility. A few areas have steam distribution piping still in use (gymnasium and adjacent classrooms). The current kitchen hood does not meet code.

Classroom lighting is efficient, but there is an opportunity to improve exterior lighting efficiency. The clock system is older and paging is only available through the phone system. The existing paging system is not in use.

#### **Deficiencies of Garfield Elementary School:**

Garfield elementary is surrounded by residential streets on all sides. There is limited greenspace, no parking lots and staff and visitors must park on the streets. The main entrance is located next to the main office (undersized), but visitors are only visible outside and not once they enter the vestibule or school. Visitors can bypass entering the office.

Classroom sizes are adequate, but there is limited break out and collaborative space for both students and staff. Kindergarten rooms are undersized per MDE guidelines. There is no dedicated science/art/technology space.

Special Education has been distributed as space allows and adapted, but is limited and not ideal. There is a lack of calming and timeout rooms. The original gymnasium is used for the cafeteria which is adequate, but serving lines extend out into the hallway and interfere with the main entrance. Staff indicated the need for more bathrooms and bigger lockers.

The interior and exterior construction of the facility are a variety of different ages and conditions. Exterior, spot tuckpointing, caulking and minor exterior repairs are needed. The original gymnasium has steel projecting beams on the underside of an overhang that are rusting and the decking needs repairs. Roofing has been maintained, but most of the roofs are near, at or past their rated life expectancy. Roof sloping concerns should be addressed during upgrades. Sidewalks and sections of paving (loading dock) are aging and repair and replacement is needed soon. Portions of the interior flooring should be replaced.

Most of the facility has been updated with more modern indoor air quality systems. The 1992 east classrooms and gymnasium are not mechanically cooled. The cafeteria/gymnasium ventilation is original and not mechanically cooled. Older, less efficient steam boilers remain in use with a steam to hot water heat exchanger / pumps providing heating water to most of the facility. A few areas have steam distribution piping still in use (gymnasium, cafeteria and 1992 classrooms). The building is not fully sprinkled. The fire alarm system is older, but functioning. The system is no longer supported by the manufacturer.





Classroom lighting is efficient, but there is an opportunity to improve exterior lighting efficiency. The clock system is older and paging is only available through the phone system. The existing paging system is not in use.

#### **Deficiencies of Harrison Elementary School:**

Harrison elementary is surrounded by residential streets on all sides. There is limited greenspace, no parking lots and staff and visitors must park on the streets. Bus traffic is on the street. Parent pick-up has no designated area.

The main office is in the middle of the building up a half flight of stairs which limits the ability to monitor anyone entering the building. Sight lines are limited throughout building. The main office is undersized. The nurse area is inadequate and not adjacent to the main office. One limited conference room is available but not near the main office. The staff lounge area is small and is also used as a book room and copy room area. There is no collaborative or break-out areas for students and staff. The facility has three levels and does not meet accessibility code.

Classrooms are undersized with limited electrical outlets and no sinks. Classrooms are inadequate for support services as well. There is no dedicated science/art/technology space. The music classroom is inadequately sized with very limited storage.

Special Education spaces are inadequate. There is a high incidence of special needs in the building, which require additional space and accommodations.

The cafeteria is severely undersized with poor acoustics and a small serving area. The gymnasium is undersized for the number of students and sections needing to use the space. The gymnasium serves as a performance area as well. The media center is extremely undersized with limited access and no natural light.

The building's original exterior construction is brick masonry. Most of building needs tuckpointing, caulking and repairs. Original top of wall copings are limestone and in poor condition. Roofing has been maintained, but the upper roof section is near, at or past its rated life expectancy. The original glass block (gymnasium area) is deteriorating thus allowing moisture into the cells. Some metal infill panels (where past windows have been removed) have limited life and some are showing their age. Sidewalks and many sections of paving are aging and repair and replacement is needed. Some interior flooring (cafeteria VCT) should be replaced. Hallway lockers are a variety of sizes and rusting in many locations.

Majority of the facility has its original ventilation systems (unit ventilators) which is an indoor air quality concern. Older, less efficient steam boilers remain in use with steam providing heat directly to most of the facility. Original steam distribution and condensate return piping are in use.

Majority of classroom lighting is efficient, but there is an opportunity to improve some areas along with exterior lighting efficiency. There is no building paging system and only available through the phone system. The electrical service will need to be upgraded with any proposed expansion or ventilation upgrades.



**Deficiencies of Lowell Elementary School:**

Lowell elementary is surrounded by residential streets on all sides. There is limited greenspace and a tiny parking lot which requires staff and visitors to park on the streets. There are safety concerns with the parent and bus pick-up/drop-off.

The main office is undersized and is located up a half flight of stairs and is in the middle of the building. This limits ability to monitor anyone entering the building. The nurse area is located away from the main office on the lower level.

Classrooms are undersized and storage, locker size and location require are problematic for students and staff. There are no collaborative or break-out areas for students and staff. There is no dedicated science/art/technology space. The music area is undersized and lacks storage.

The facility lacks Special Education spaces and a sensory/calming room.

The cafeteria needs more serving lines, higher ceilings, and better acoustics. Entrance and exit is through one door causing congestion. The gymnasium is undersized and lacks storage. The media center is on the lower level, undersized with limited access and limited natural light. The computer lab is located in the same space and has minimal seats.

The building's original, exterior construction is brick masonry. Most of the facility exterior needs some level of tuckpointing, caulking and repairs. Original window sill stone at several locations is in poor condition. Roofing has been replaced and maintained well. Some infill panels (where past windows have been removed) have limited life and are showing their age. Sidewalks and many sections of paving are aging and repair and replacement is needed. Interior flooring (mainly aged carpeting) should be replaced.

Majority of the facility has been updated with more modern ventilation systems (with dehumidification). Older, less efficient steam boilers remain in use with a steam to hot water heat exchanger / pumps providing heating water to most of the facility. A few areas have steam distribution piping still in use.

Classroom lighting is efficient, but there is an opportunity to improve exterior lighting efficiency. Building has an older clock and paging system. Paging is also available through the phone system.

**Deficiencies of Nisswa Elementary School:**

The main office at Nisswa Elementary is located down the hall from the main entrance with limited ability to monitor those entering the building. The main office is undersized with a limited reception area space. The nurse/health services space is also undersized and the restroom is not accessible. There is a lack of collaborative work spaces.

Older classrooms are undersized with the need for additional storage, sinks and fountains. Additional concern is the number of overall classroom spaces given recent enrollment increases. There is a lack of space available for students to work in small groups under supervision of staff. Student growth has required that spaces previously dedicated to science/art/technology be utilized for general education instruction.





Student growth is also resulting in the gymnasium and cafeteria space becoming undersized for the number of students and sections needing to use the space.

The facility lacks adequate Special Education spaces and the location of the sensory/calming room is not adjacent to general classrooms. Upgrades needed are bathrooms, washer and dryer. Early Childhood Education space is limited and undersized, resulting in many students on waiting lists for these programs.

The interior and exterior construction of the facility is a variety of different ages and conditions. Exterior, spot tuckpointing (roof drain areas), caulking and minor exterior repairs are needed. Roofing has been maintained, but portions of the roofs are near, at or past their rated life expectancy. There is a section of original glass block that is deteriorating allowing moisture into the cells. Composite walls (part of window systems) have limited life and some are showing their age. Sidewalks and many sections of paving are aging and repair and replacement is needed. Interior flooring (mainly aged carpeting) should be replaced.

Most of the facility has been updated with more modern ventilation systems (with dehumidification). The cafeteria and gymnasium ventilation is original and the only areas not mechanically cooled. Older, less efficient steam boilers remain in use with a steam to hot water heat exchanger / pumps providing heating water to most of the facility. A few areas have steam distribution piping still in use (gymnasium/cafeteria). The building is not fully sprinkled besides the stage area.

Classroom lighting is efficient, but there is an opportunity to improve exterior lighting efficiency. Building paging is only available through the phone system. Electrical service will need to be upgraded with any proposed expansions.

#### **Deficiencies of Riverside Elementary School:**

The main entrance of Riverside Elementary is located next to the main office and visitors are visible outside and when they enter the vestibule or school. However, multiple additions and entrances make supervision and building security problematic. There is some separation of bus and auto traffic, but the number of parent pick-ups and student flow is a safety concern by staff.

The existing classrooms are of adequate size, but the three kindergarten classrooms are undersized and without bathrooms. Additional concerns include number of overall classroom spaces given enrollment increases. Bathrooms do not meet accessibility codes in older sections. There is no designated science/art /technology space. There is little or no student/staff breakout or collaboration areas.

Acoustics in the cafeteria and serving area is loud. The cafeteria area also serves as physical education space. The multi-use of this space restricts the amount of physical education activities that can be held in this space. While there is an adequately sized gymnasium based on MDE guidelines, the number of sections required based on student enrollment and curriculum indicates the need for additional teaching stations.

Special Education spaces are located throughout the building however, the number of Special Education students and the variety of programs indicates the need for additional spaces.

The interior and exterior construction of the facility is a variety of different ages and conditions. Exterior, spot tuckpointing, caulking and minor exterior repairs are needed. Roofing has been maintained, but



portions of the roof are near, at or past their rated life expectancy. Sidewalks and sections of paving are aging and repair and replacement is needed. Interior flooring (mainly aged carpeting and vinyl asbestos tile) should be replaced.

Most of the facility has been updated with more modern ventilation systems (with dehumidification). The cafeteria is the only area not mechanically cooled. Older, less efficient steam boilers remain in use with a steam to hot water heat exchanger / pumps providing heating water to most of the facility. A few areas have steam distribution piping still in use. The building is not fully sprinkled.

Classroom lighting is efficient, but there is an opportunity to improve exterior lighting efficiency. The clock system is older and paging is only available through the phone system.

#### **Deficiencies of the Washington Education Services Building (WESB):**

WESB houses a variety of district support spaces, early childhood, child care programs and leased space. WESB is surrounded by residential streets on all sides. There is limited greenspace and a parking lot is on the surrounding streets and a lot diagonal to the SE corner of the building.

There are entrances on two sides of the facility and monitored only by cameras. There is very limited control of visitors and where they travel to once in the facility.

The instructional spaces are on the small side but function adequately for their purpose. Breakout space is limited and occurs mainly in the classroom itself. Cabinetry, fixtures and furnishings are of varied age and condition and many updates are needed. Original blackboards are common.

Tornstrom Auditorium is housed in WESB and is the main "auditorium" for the district and community. Students from the High School walk to WESB to use the space for band, orchestra and choir performances. There are several areas within the facility that do not meet accessibility codes. Cracking and aged plaster are common throughout the entire facility.

Restrooms vary in age and condition, but most do not meet accessibility codes.

The building's original exterior construction is brick masonry. Most of the exterior of the facility needs extensive tuckpointing, caulking and repairs. Water intrusion has been an issue on the south side of the facility entering the lower level storage rooms. High moisture levels have accelerated deterioration of building materials. Roofing has been maintained, but some sections are near, at or past their rated life expectancy. Sidewalks and sections of paving are mostly in good condition with only minor repair and replacement needed. Most interior flooring is original, but has been maintained well. Sections of carpet and VCT should be considered for replacement soon.

Ventilation throughout the facility is limited and indoor air quality is a concern. Approximately half of the facility is served by original unit ventilators. The other half of the facility is served by a very large, original ventilation unit with original units serving the Gymnasium and Auditorium. Spot cooling has been added all through the facility by using mini-split cooling systems. Older, less efficient steam boilers remain in use with steam providing heat directly to most of the facility. Original steam distribution and condensate return piping are in use.





The existing fire alarm system is functioning but is of an older vintage. There is no building paging system and only available through the phone system. Electrical panels will need to be upgraded with any proposed expansion or ventilation upgrades.



### SUMMARY OF SECONDARY FACILITIES

The District also took an in-depth look at the deficiencies of its secondary facilities from the same two points of view as at the elementary sites. Educational Adequacy and the facility and site itself – what needs to be repaired/replaced.

**Educational Adequacy** – As mentioned in the elementary section, a review of the physical layout of the facilities and comparison to MDE’s guidelines (Guide for Planning School Construction). This data was combined with the current/future educational trends and staff input to rate each space category as either Adequate, Questionable Adequacy or Inadequate.

Based on the review and analysis of the educational consultants and administration, the category and results are shown below in table form for the Secondary Schools.

CATEGORY	FMS	BHS	BLC	LEC
1 Classroom Size and Suitability	G	R	R	R
2 Cafeteria/Kitchen/Serving	G	Y	R	Y
3 Security and Supervision	Y	R	R	R
4 Main Office/Nurse/Support Services	G	Y	R	R
5 Science Classrooms/Labs	G	R	R	R
6 Art Classrooms/Labs	G	Y	R	R
7 Music Classrooms/Practice Areas/Etc.	G	Y	NA	NA
8 Staff Lounge/Collaborative Planning Areas	G	G	Y	R
9 Student Commons/Break-Out Areas	G	R	Y	R
10 Phy Ed./Athletics/Gymnasium/Locker Rooms/Pool Etc.	G	Y	R	R
11 Site Suitability: Fields/Green Space/ Storage Etc.	G	G	Y	R
12 Parking/Bus Drop-Off: Staff/Students/Parents	R	R	Y	R
13 Technology	G	Y	G	Y
14 Library/Media Center: Location/Size/Layout	G	Y	R	NA
15 Special Education/Support Services	G	Y	R	R
16 Auditoriums/Performing Arts Spaces	G	R	Y	R
17 Career and Technical Education	G	Y	R	R
18 Hallways/Lockers/Washrooms/Maint. space	G	R	G	R

Again, the full Educational Adequacy report is available from the District upon request.





### **Deficiencies of Brainerd High North Campus:**

The majority of the Brainerd High School north campus facility was built in 1968. Visitors are visible to the adjacent main entrance, but allowed to bypass without entering the office. Most doors are unlocked all day and only monitored via cameras tied back to the main office. Safety outside is also a concern as parent drop-off/pickup uses the same road (Quince) as bus traffic. Additionally, pedestrian traffic crosses Quince throughout the day.

Most general classrooms and science rooms are located in the academic wing. Classrooms are mainly rectangular with fixtures that offer minimal flexibility. Smaller and medium sized break out, collaborative spaces are limited. The academic wing walls were designed for an open concept and are demountable (only extend to the ceiling) and noise transfer is a concern. Interior finishes are in a variety of states, some older, original materials and some updated over time. Science rooms mainly have original cabinetry, table and fixtures are aged and in need of modernization.

There is a small theater with 120 seats. The stage does not meet accessibility codes from inside the theater. Stage lighting and rigging is outdated and original. This space and supporting spaces are undersized for the High School population. There is no real Auditorium besides the Tornstrom Auditorium located a few blocks away at the WESB facility. Band, choir and orchestra students walk outside to Tornstrom for performances. The pool is original and is only 6-lanes, therefore unable to host larger, multi-team events. The pool locker rooms do not meet accessibility codes. Additional gymnasium stations are needed on site.

Ventilation throughout the original section of the facility was designed when indoor air quality codes were less stringent. Systems are unable to meet current Indoor Air Quality guidelines. Hot water boilers from 2004 are in good condition. However, the amount of distance the hot water is required to travel results in inefficient operation. Any upgrades and additions will need to address the heating system. Most electrical panel boards are original and functioning well, but should be replaced as upgrades occur. Building exterior walls (brick) are in good shape with only spot tuckpointing needed. Caulking and joint sealants need to be addressed in many locations (especially around windows). Much of the roofing is from the early 1990's and at or near life expectancy. Sidewalks and sections of paving are aging and repairs and replacement is needed.

Classroom lighting is efficient, but there is an opportunity to improve exterior (building and parking) lighting efficiency. Building paging system is no longer used and is only available through the phone system.

### **Deficiencies of the Brainerd High South Campus:**

The South Campus is a facility that has gone through multiple changes in use and remodeling throughout its existence. It currently is used for a variety of programs and services. These include overflow from the High School (mainly 9<sup>th</sup> grade programs, but other grade level classes are served). In addition, there are two transitional programs (ages 18-21), a high school wrestling space and a garage for servicing district vehicles. Visitors are visible from the main entrance, but can bypass entering the office. Doors are unlocked all day to allow students to flow back and forth between the north and south campus's. Safety outside is also a concern as parent drop-off/pickup and significant pedestrian traffic uses the same road



(Quince) as bus traffic. The district has a long-term plan to have all grade 9-12 programming be housed only in the north campus facility to improve student safety and educational efficiency.

Exterior precast wall construction has limited insulation value, but overall is holding up well with minor joint caulking repairs needed. Roofing has been maintained with several sections that have been replaced in the past 5-10 years. A few areas are near their rated life expectancy and should be monitored and replaced as needed. Sidewalks and paving have been maintained and repaired as needed. There are sections that are aging and repair and replacement is needed soon. There is a variety of interior flooring types (quarry tile, vinyl composition tile, carpet and polished concrete). Mainly areas of aged carpeting and random cracked tiles need replacement.

The hot water boiler plant has been upgraded over time and is in good working condition. Ventilation has been partially upgraded as use of space has changed during remodeling and additions. Specific components like direct expansion (DX) cooling equipment is experiencing increased maintenance. The location of some of the ventilation equipment in tunnels makes repairs difficult.

There are two electrical service points to this facility. The original service and associated panels should be considered for replacement soon, especially if major changes/modifications happen to the facility. Exterior lighting is mostly inefficient. The building paging system is no longer used and is only available through the phone system.

#### **Deficiencies of Forestview Middle School:**

Forestview Middle School is the newest school in the District, built in 2004 with minimal deficiencies. There is limited supervision and control at the main entrance. Visitors are visible to the main entrance, but allowed to bypass entering the office. The original design of the parent pick-up and drop-off loop does not adequately serve the number of cars during peak conditions. Cars are stack up onto the main road causing unsafe conditions during morning and afternoon parent pickup / drop-off times. Deferred maintenance is limited.

#### **Deficiencies of the Brainerd Learning Center:**

The Brainerd Learning Center was originally a grocery store and was remodeled into an educational facility in 2003. There are divided entrances for the main two programs. The entrances offer some visibility of visitors with one being much better than the other. Additional cameras and minor reconfiguration could improve the situation. There is no nurse station and the waiting and lobby areas are small. Most of the educational spaces function well for their intended use, but many lack outdoor light. The art space is small and a not situated near similar programming. Dedicated Family and Consumer Science (FACS) and Career and Technical Education (CTE) are additional spaces that will allow improved instruction for transition learning.

Overall deferred maintenance is minimal. Some corrections of water drainage off the roof, causing staining is needed and the roof, though in good shape is nearing its life expectancy. Parking areas/surfaces need repair and upkeep for increase longevity. The building temperature control system is aged and an upgrade/replacement is recommended.





**Deficiencies of Lincoln Education Center:**

Lincoln Education Center was originally an elementary school, now converted to serve Special Education (Level IV) for Brainerd Schools and surrounding District's. The facility is located on a city block with urban streets on all four sides. It is a 1938 facility that has received minimal upgrades, but has been maintained very well. The facility has three levels and does not meet accessibility codes. Classrooms are small, but work for the smaller population. Break out spaces are limited and staff generally office in their classrooms. The art room has very limited daylight and storage. The media center is large enough to only serve one class at time and is, like the art room, located on the lowest level offering very little daylight. The main office area is located up one level from the main entrance, therefore offering little or no supervision of visitors. The offices are not connected limiting the ease of interaction especially during critical student and parent situations. The cafeteria/kitchen area is located on the lower level. The cafeteria has asbestos tile and necessary kitchen equipment has been forced to expand into the cafeteria. Congestion is a problem during serving. Most of the toilet facilities do not meet accessibility codes.

Ventilation throughout is mainly original unit ventilators and do not meet current Indoor Air Quality guidelines. Any upgrades will need to address the aged building electrical service. Building exterior walls (brick) need tuckpointing and the insulation value is well below today's standard. Most of the roofing is at or near life expectancy. Sidewalks and many sections of paving are aging and repair and replacement is needed.





### **PROJECT SUMMARY AND IMPACT:**

The benefits of this project are best described, not on a project by project basis, but for the entire District. The District's overall goal is to develop facilities that promote innovation, opportunity, and success for all learners, from birth through adulthood.

Specific benefits of the plan include:

- Improved safety and security for students, staff, and visitors
  - School occupants are more protected during emergency situations with controlled entries
  - Pick-up/drop-off areas are arranged to decrease the mixing of vehicle, bus, and pedestrian traffic in crowded or non-existent parking lots
  - Students, staff, and visitors with disabilities will be able to access every facility according to current federal disability access law
  - Deferred maintenance projects related to Indoor Air Quality will be addressed
- Additional instructional spaces for subjects currently being taught in hallways, stairwells and other inadequate locations
- Improved instructional spaces for career and technical education, health and wellness, art, science, and technology
- Flexible space for collaborative student and staff work
- Improved technology integration into every classroom and space throughout each building
- Learning spaces designed for integration of students with special needs
- Spaces designed to respond to a variety of learning styles/approaches
- Improved efficiency and reliability of facility infrastructure
- Improved facilities that comply with applicable codes and regulations
- Allows needed improvements to all school sites



**4. A description of the project including:**

- a) *specifications of site and outdoor space acreage,*
  - b) *square footage allocations for classrooms, laboratories and support spaces,*
  - c) *estimated expenditures for major portions of the project,*
  - d) *dates the project will begin and be completed.*
- 

Throughout the Long-Range Comprehensive Facility Planning Process, the District's overall goal was to create a plan that provides **"Facilities that Promote Opportunity, Innovation, and Success for All Learners."** This was driven by the District's Eight Objectives.

- 1. Safe and secure facilities**
- 2. Mechanical and educational adequacy updates**
- 3. Space that fosters best practice instruction and 21st Century learning opportunities**
- 4. Spaces that promote robust opportunities in academics, arts, activities & athletics**
- 5. Increased community collaboration, career & technical education opportunities, and workforce development initiatives**
- 6. Visionary technology integration**
- 7. Transparency, engagement, and community trust-building**
- 8. Highest quality educational opportunities for our taxpayers' generous investment**

The District is presenting a three (3) question ballot. Question #1 focuses primarily on improvement of Elementary schools and Early Childhood facilities.

Question #2 focuses primarily on improvement of Secondary schools and Alternative Education facilities. Question #1 and #2 are NOT contingent on each other.

Question #3 is contingent on Question #2 and enhances the Auditorium proposed in Question #2 to a larger Performing Arts Center. The following pages along with supporting documentation in **Appendix B** further describes the scope of each ballot question in greater detail.



### **BALLOT QUESTION #1 DETAILS:**

A building by building scope of work description is provided in this section. The scope of work descriptions include all funding sources as described in Section 5. Where applicable, a preliminary floor plan can be found in Appendix B. *Continued input from staff and community will further refine and enhance the final design for remodeled and new spaces.*

#### **Additions and Renovations at Nisswa Elementary School:**

The proposed scope of work at Nisswa Elementary includes additions to the existing PK-4 and Early Childhood facility to improve educational opportunities and safety.

The smallest of the additions will allow for the relocation of the main office to provide a much-needed controlled entry along with administrative support spaces creating safety and efficiency for students and staff.

Expansion of the existing gym will provide adequate space for the necessary number of periods for the proposed capacity. The two largest additions will consist of ten (10) general classrooms and two (2) Special Education classrooms.

The addition of these classroom spaces, allows for the reconfiguration/remodel of the existing spaces to provide additional educational space necessary for the continued growth and success of the Early Childhood program as well as provide dedicated spaces for art/science/technology and collaboration that foster technology integrated, best practice learning opportunities. Also included in the existing remodel, is the reconfiguration of the kitchen to improve food service safety and efficiency for students and staff.

This renovation will also address the highest priority building interior space, exterior envelope, mechanical, electrical and plumbing deferred maintenance needs.

See **Appendix B** for a preliminary layout of the items described above.

#### **Additions and Renovations at Garfield Elementary School:**

The proposed scope of work at Garfield Elementary includes expansion of the current site to enable additions to the existing K-4 facility to improve educational opportunities, parking and safety.

One of the additions will allow for the reconfiguration of the main office to create a much-needed controlled entry along with administrative support spaces providing safety and efficiency for students and staff. Also included in this addition, will be the expansion and reconfiguration of the existing kitchen for improved food service safety and efficiency for staff as well as student flow during lunch periods. The other additions will consist of two (2) general classrooms, rightsizing of an existing classroom and a small group Special Education space.

The addition of these spaces allows for the remodel/repurpose of existing spaces to provide dedicated spaces for art/science/technology and collaboration that foster technology integrated, best practice learning opportunities. Also included in the existing remodel, is the relocation of the music room out instructional spaces.





This renovation will also address the highest priority building interior space, exterior envelope, mechanical, electrical and plumbing deferred maintenance needs.

See Appendix B for a preliminary layout of the items described above.

#### **Additions and Renovations at Lowell Elementary School:**

The proposed scope of work at Lowell Elementary School includes expansion of the current site to enable an addition to the existing K-4 facility to improve educational opportunities, parking and safety through separation of bus and parent pick up and drop off.

The addition will allow for the relocation of the main office to provide a much-needed controlled entry along with administrative support spaces creating safety and efficiency for students and staff. Also included in this addition is general classroom space and a multi-purpose space to relieve space pressure on the existing gym and serve a dual purpose as a cafeteria/kitchen to improve food service safety and efficiency for students and staff.

The addition of these spaces allows for the relocation of general classrooms from the lower level and the remodel/repurpose of existing spaces to provide dedicated spaces for art/science/technology and collaboration that foster technology integrated, best practice learning opportunities. This renovation will also address the highest priority building interior space, exterior envelope, mechanical, electrical and plumbing deferred maintenance needs.

See **Appendix B** for a preliminary layout of the items described above.

#### **Additions and Renovations at Riverside Elementary School:**

The proposed scope of work at Riverside Elementary School includes an addition to the existing K-4 facility. The addition will consist of a new cafeteria/kitchen to improve food service safety and efficiency for students and staff and Special Education classroom with a changing/shower room. Renovations will include rightsizing of existing classrooms as well as the repurpose/remodel of the existing cafeteria/kitchen into a multi-purpose space that foster improved technology integration to allow for best practice learning opportunities.

This renovation will also address the highest priority building interior space, exterior envelope, mechanical, electrical and plumbing deferred maintenance needs.

See **Appendix B** for a preliminary layout of the items described above.



### **Additions and Renovations at Harrison Elementary School:**

The proposed scope of work at Harrison Elementary includes expansion of the current site to enable a two-story addition to the existing K-4 facility to improve educational opportunities, parking and safety through separation of bus and parent pick up and drop off.

The addition allows for the relocation of the main office to provide a much-needed controlled entry along with administrative support spaces creating safety and efficiency for students and staff. Also included in this addition, is general classroom space, a two-station gymnasium, media center and music room to serve the floors above and below.

The addition of these spaces allows for the relocation of general classrooms, media center and music room from the lower level and the remodel/repurpose of existing spaces to provide dedicated spaces for art/science/technology and collaboration that foster technology integrated, best practice learning opportunities. Also included in the existing remodel, is the relocation of the cafeteria and kitchen from the lower level to improve food service safety and efficiency; rightsizing of existing classrooms as well as the installation of an elevator and ramp to provide accessibility throughout the facility

This renovation will also address the highest priority building interior space, exterior envelope, mechanical, electrical and plumbing deferred maintenance needs.

See **Appendix B** for a preliminary layout of the items described above.

### **New Baxter Elementary School:**

The project consists of the construction of a new K-4 facility with a total enrollment design capacity of 625 students (5 sections per grade). The proposed layout includes general as well as specialized spaces that foster technology integrated, best practice learning opportunities all in a safe environment. Spaces include general and special service classrooms, collaborative learning spaces, small group/conference rooms, teacher resource rooms, art/science/tech room, media center with multi-purpose space for educational use as well as community use, music room, a two-station gymnasium with a stage area, kitchen/cafeteria, and administrative office and support spaces. Dedicated outdoor activity spaces adjacent to the building will include hard surface and grassy playground and physical education areas. Practice and competition athletic fields are planned for a separate area on the overall 30+ acre site.

The building envelope will comprise foundation, wall and roof assemblies with thermal values more than the State Energy Code. Door and window systems will be energy efficient and durable. These items along with good sound construction detailing will ensure a facility that is environmentally responsible and fiscally appropriate.

See **Appendix B** for a preliminary layout of the items described above.



**Repurposing of the Existing Baxter Elementary School:**

The proposed scope of work at the existing Baxter Elementary includes repurposing the facility into an early childhood center. Demolition of a portion of the building allows for the relocation of the main office and reconfiguration of drop-off/pick-up/parking, providing a controlled entry to improve safety and efficiency for children and staff.

The repurposing of this existing building will provide the additional educational space necessary for the continued growth and success of the early childhood program.

This renovation will also address the highest priority building interior space, exterior envelope, mechanical, electrical and plumbing deferred maintenance needs.

**Improvements to Washington Education Services Building (WESB):**

The proposed scope of work at the existing WESB facility includes updates to the current early childhood rooms and some of the administration spaces. The restrooms throughout the facility will also be updated/modernized and accessibility addressed as needed. Adjustments and modifications will be made to the entrances to provide controlled access and enhanced security. This renovation will also address the highest priority building deferred maintenance needs with the main focus on building exterior.





## **BALLOT QUESTION #2 DETAILS:**

A building by building scope of work description is provided in this section. The scope of work descriptions include all funding sources as described in Section 5. Where applicable, a preliminary floor plan can be found in Appendix B. *Continued input from staff and community will further refine and enhance the final design for remodeled and new spaces.*

### **Additions and Renovations at Brainerd High School:**

The proposed scope of work at the High School includes additions to the existing 9-12 facility to improve educational opportunities and expansion of the site for improved parking and safety. Keeping the High School in its unique and beautiful downtown setting is strongly supported by the Brainerd Community.

The additional space will allow for the incorporation of the High School educational spaces being relocated from the South Campus building to house all 9-12 spaces under one roof. This will create programming and operational efficiencies as well as improve safety and supervision. The largest addition would extend to the north of the existing building and is two stories. The addition would consist of twelve (12) general classrooms, two (2) Special Education classrooms, three (3) music classrooms as well as a multi-use 950 seat auditorium with associated support spaces adjoining in such a manner as to allow for separation for outside community activities and programs, and yet connect to existing facility circulation.

The remaining additions would extend off the south and infill a portion of the existing courtyard. The additions would consist of a commons/cafeteria, an eight-lane competition swim pool with spectator seating and locker rooms and a full-size gymnasium with locker rooms.

The addition of these spaces, allows for the reconfiguration/remodel of the existing spaces to provide additional educational spaces that foster technology integrated, best practice learning opportunities. The repurposed spaces include an improved and enhanced Career and Technical Education for workforce development as well as dedicated collaborative spaces for students and staff. Also included in the existing remodel, is the reconfiguration of the kitchen to improve food service safety and efficiency for students and staff.

This renovation will also address the highest priority building interior space, exterior envelope, mechanical, electrical and plumbing deferred maintenance needs.

See **Appendix B** for a preliminary layout of the items described above.

### **Renovations at the South Campus Facility:**

The proposed scope of work at the existing South Campus Facility includes the relocation of the high school educational spaces out of this building, repurposing spaces for Alternative and Transitional Programs and partial deconstruction of the building to allow for much needed parking in proximity to the High School.

This renovation will also address the highest priority building interior space, exterior envelope, mechanical, electrical and plumbing deferred maintenance needs.



**Renovations at Forestview Middle School:**

The proposed scope of work at Forestview Middle School includes the reconfiguration of the main entry to provide a controlled entry and improvements to parent drop-off/pick-up traffic flow.

This renovation will also address the highest priority building interior space, exterior envelope, mechanical, electrical and plumbing deferred maintenance needs.

**Renovations at the Brainerd Learning Center:**

The proposed scope of work at the existing Brainerd Learning Center includes the relocation of the early childhood program out of this building. Remodeling these spaces will provide additional space needed for the Alternative Education programs.

This renovation will also address the highest priority building interior space, exterior envelope, mechanical, electrical and plumbing deferred maintenance needs.

**Deconstruction of the existing Lincoln Education Center:**

The proposed scope of work at the existing Lincoln Education Center includes the relocation of the Alternative Education program out of this building for total building deconstruction.

**BALLOT QUESTION #3 DETAILS:**

A scope of work description is provided in this section. *Continued input from Staff and community will further refine and enhance the final design for remodeled and new spaces.*

The proposed scope of work includes the expansion of the proposed auditorium addition outlined in ballot question 2 on the previous page. The improvements are for an enhanced addition to the Brainerd High School North Campus proposed auditorium to enable it to serve as a 1,200 seat performing arts center. These improvements include the addition of an orchestra pit and enhancements to the proposed lighting, stage, acoustic and sound systems and associated support spaces.





### Estimated Expenditures:

During the development of this plan, the district and the financial consultants took an in depth look at the Districts current financial situation along with the funding mechanisms and approaches available to the District. The result was a combination of funding sources working together to achieve a sound financial plan moving forward keeping in mind the tax impact. The funding sources used, depending on the ballot question include:

- Long Term Facility Maintenance (LTFM) – Existing funding source, no direct tax impact
- Alternative Facility Bonding – Existing board authority, direct tax impact
- Abatement Bonding – Existing board authority, direct tax impact
- Lease Levy Bonding – Existing board authority, direct tax impact
- General Obligation Bonds – Voter approved authority, direct tax impact

The details of how much of each funding source was allocated with each Ballot question is provided in **Appendix D** of his document.

### Estimated Expenditures: Summary

Category	Q1	Q2	Q2 & Q3
Construction	\$49,518,039	\$53,625,378	\$59,988,873
Technology / FF&E	\$1,627,679	\$1,529,409	\$1,566,537
Soft Costs (Permits, fees, etc.)	\$10,229,657	\$11,032,745	\$12,312,765
Land Acquisition	\$4,424,000	\$400,000	\$400,000
Bonding / Financial Costs	\$1,745,720	\$1,769,976	\$1,975,976
Estimated Investment Earnings	(\$1,748,625)	(\$1,773,976)	(\$1,978,568)
Rounding Amount	\$2,905	\$4,001	\$2,593
Contingency	\$2,560,625	\$2,762,468	\$3,081,825
<b>Total Bond Amounts</b>	<b>\$68,360,000</b>	<b>\$69,350,000</b>	<b>\$77,350,000</b>

### Other Funding Sources

Existing Funding	\$18,340,000	\$9,150,000	\$9,150,000
Existing Authority	\$17,300,000	\$14,500,000	\$14,500,000

<b>Total Project Amounts</b>	<b>\$104,000,000</b>	<b>\$93,000,000</b>	<b>\$101,000,000</b>
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Additional breakout and details of each total project cost is provided in **Appendix C** of this document.

The district has and will continue to engage the community and organizations for partnerships to further enhance and grow the project, but no such funding is included or planned for at this time.





**Operating Cost Impacts:**

Implementation of the proposed improvement projects is anticipated to slightly increase the District's overall operating costs. While there will be a reduction in deferred maintenance resulting from the proposed remodeling/repair and the demolishing of older, existing square footage, there will be an increase in the overall square footage the district will need to operate and maintain. Modern updates that will impact most of the District's building's envelope and mechanical systems (such as windows, entry design, HVAC, and lighting) provide expense savings to help offset the projected increase in operational costs. Beyond this, staff reductions attributed to duplicative services have been identified with the consolidation of the 9 – 12 programs from two buildings (South and North Campus) to one building (North Campus), will also provide expense relief to lower the overall net cost increase. A conservative estimate of the expected cost savings brings the projected increase in expense to an amount that represents less than one-half of one percent of the District's annual budget.

The District ended fiscal year 2017 with a net excess position that exceeded \$1.2 million, representing nearly 2 percent of its annual budget and is well-positioned to absorb the increased operating costs without negatively impacting the District's overall operating budget.

**Key Project Dates:**

The combination of Ballot questions that receive approval will impact the overall timeline. Assuming questions #1 and #2 are approved, this will be a substantial construction project for Brainerd and the surrounding areas. As such, design, bidding and implementation would be staggered to allow for adequate design and local contractor resources. Design teams would be formulated quickly upon bond approval. The more substantial work would not start until the summer of 2019. The initial preliminary implementation plan calls for phased design and construction to continue until substantial completion by September 2022, with final commissioning complete December 31<sup>st</sup>, 2022.



5. *A specification of the source of project financing including:*
- a) *applicable statutory citations,*
  - b) *the scheduled date for a bond issue or school board action,*
  - c) *a schedule of payments, including debt service equalization aid, and*
  - d) *the effect of a bond issue on local property taxes by property class and valuation.*
- 

Pursuant to State approval, the District proposes to obtain funding from the sale of General Obligation bonds as described below:

The School District will seek voter approval of three ballot questions on Tuesday, April 10, 2018 pursuant to M.S. 475, which, if approved, would result in a \$145,710,000 bond issue. The district also intends to rely on other financing sources (bonds, interest earnings in the construction fund and general fund sources) to finance a total project cost of \$205,000,000 if all three ballot questions are approved (including estimated interest earnings in the building construction fund).

Ehlers, Inc. has prepared the following documents (all of which incorporate all sources of project funding, both the board approved LTFM bond issue and the voter approved bond issue) which have been included in **Appendix D** of this document for the request for approval of this project, including all funding sources:

- *The sources and uses of funds for the borrowing*
- *The estimated debt structure for the anticipated borrowing*
- *The net tax levy after accounting for the 105% levy and State aid*
- *An analysis of the tax impact on varied values of residential, commercial and agricultural properties for the each portion of the proposed bond issues*



6. *Documentation obligating the school district and contractors to comply with the following items:*
- a) *section 471.345 governing municipal contracts,*
  - b) *sustainable design,*
  - c) *school facility commissioning under section 123B.72, certifying the plans and designs for heating, ventilating, air conditioning and air filtration for an extensively renovated or new facility meet or exceed current code standards, including ASHRAE air filtration standard 52.1 and*
  - d) *ANSI acoustical performance criteria, design requirements and guidelines for schools on maximum background noise levels and reverberation times,*
  - e) *State fire code,*
  - f) *chapter 326B governing building codes, and*
  - g) *consultation with affected government units about the impact of the project on utilities, roads, sewers, sidewalks, retention ponds, school bus and automobile traffic, access to mass transit and safe access for pedestrians and cyclists.*
- 

See the following page for **Attachment 1**.





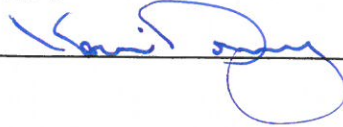


**Attachment 1**  
**Review and Comment**  
**Section #6 Documentation**  
**(as amended by the 2014 Legislature)**

Documentation obligating the school district and contractors to comply with items (i) to (vii) in planning and executing the project:

- (i) The school district will be in compliance with Minnesota Statute 471.345 governing municipal contracts issued for this project;
- (ii) The school district and the architects will include elements of sustainable design for this project;
- (iii) If the project installs or modifies facility mechanical systems, the school district, architect/engineers and contractors will be in compliance with school facility commissioning under Minnesota Statute 123B.72 certifying the plans and designs for the heating, ventilating, air conditioning, and air filtration for an extensively renovated or new facility meet or exceed current code standards, including the ASHRAE air filtration standard 52.1;
- (iv) If the project creates or modifies interior spaces, the district, architects/engineers and relevant contractors have considered the American National Standards Institute Acoustical Performance Criteria, Design Requirements and Guidelines for Schools on maximum background noise level and reverberation times;
- (v) The project will be in compliance with Minnesota State Fire Code;
- (vi) The project will be in compliance with Minnesota Statute chapter 326B governing building codes; and
- (vii) The school district and the architects/ engineers have been in consultation with affected government units about the impact of the project on utilities, roads, sewers, sidewalks, retention ponds, school bus and automobile traffic, access to mass transit, and safe access for pedestrians and cyclists.

The school district and architect/engineers will maintain documentation showing compliance with these items upon and subsequent to project completion.

Superintendent Signature:  Date 01-08-18  
Board Chair Signature:  Date 1/8/18  
Architect/Engineer Signature:  Date 1.8.18



# APPENDIX

## **Appendix A: District Boundary Map:**

## **Appendix B: Supplementary Scope of Work Information – Preliminary Floor Plans:**

Nisswa Elementary  
Garfield Elementary  
Lowell Elementary  
Riverside Elementary  
Harrison Elementary  
Baxter (New) Elementary  
Brainerd High School

NOTE: All layouts shown are Preliminary. Continued input from staff and community will further refine and enhance the final design for remodeled and new spaces.

## **Appendix C: Budget Breakdown**

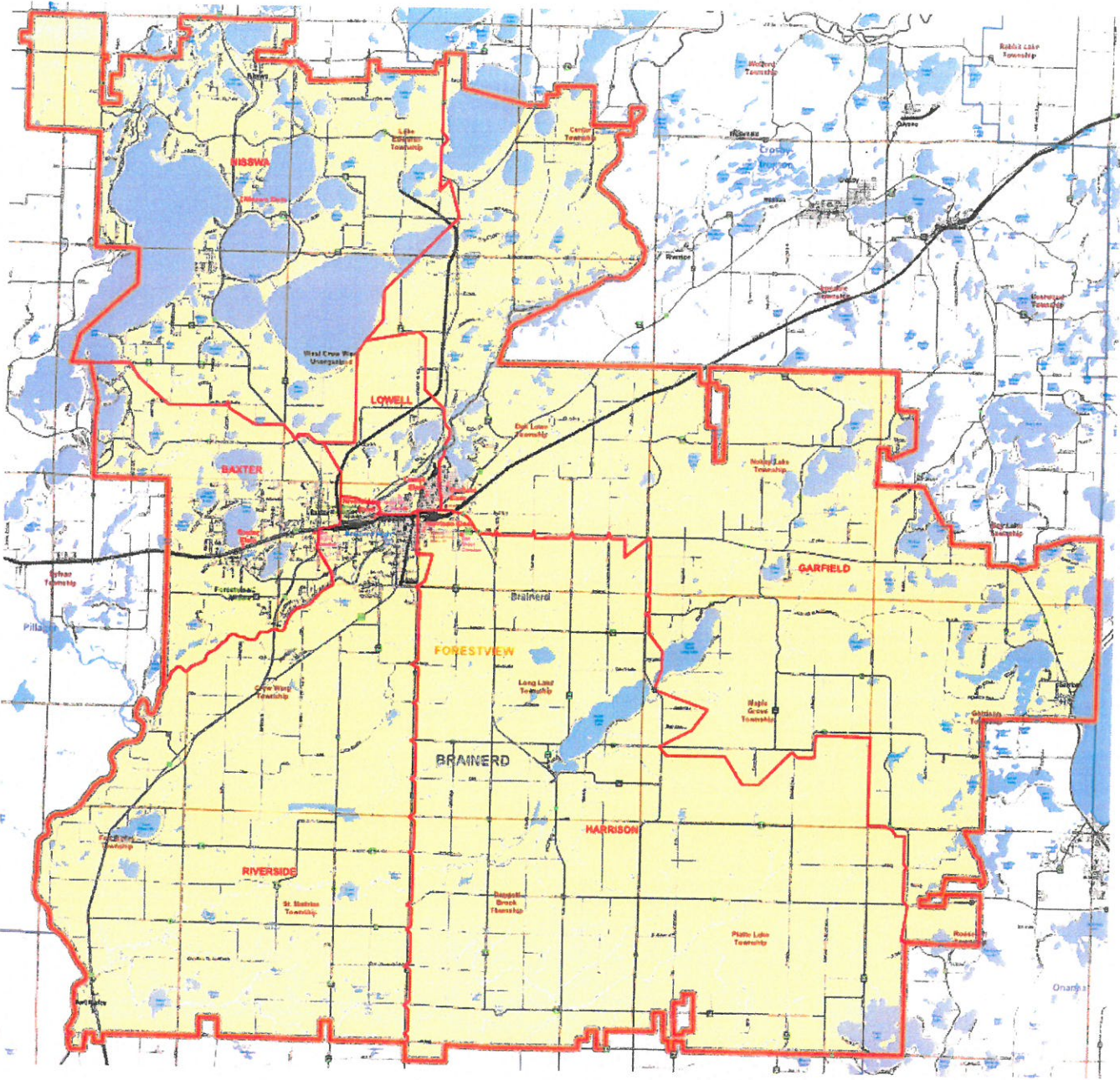
## **Appendix D: Financial Documents:**

- The estimated sources and uses of funds
- The estimated debt structure and tax levies for the bonds
- The estimated tax impact of the proposed bonds on various types and values of property



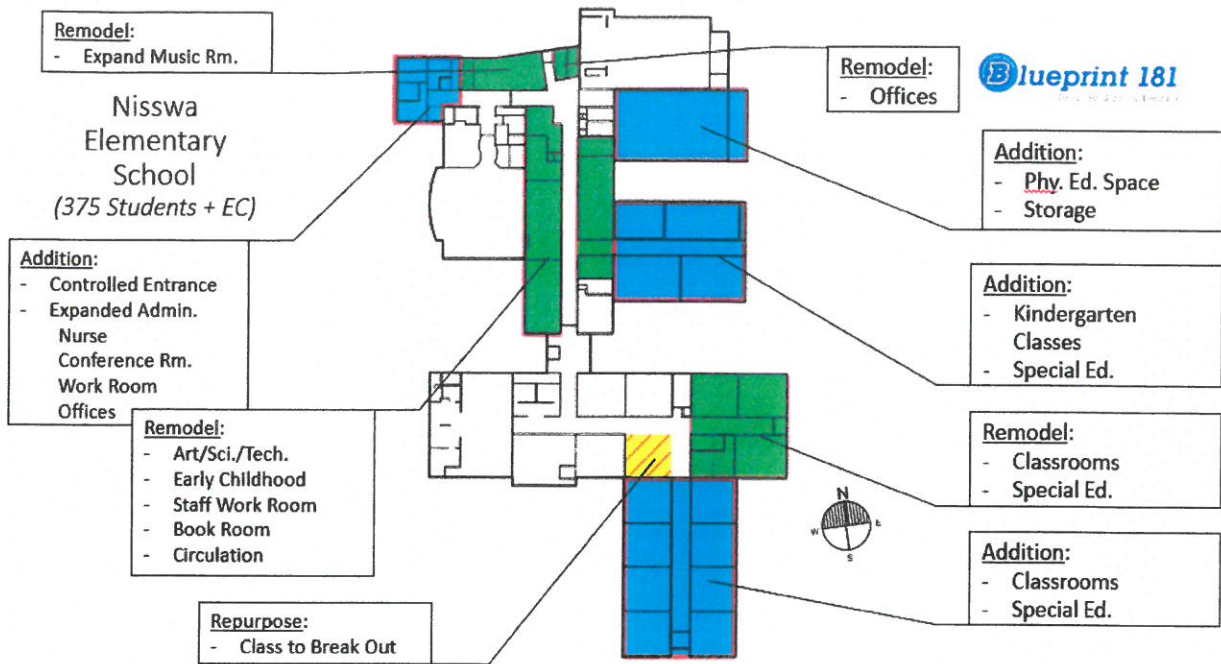


Appendix A: District Boundary Map:

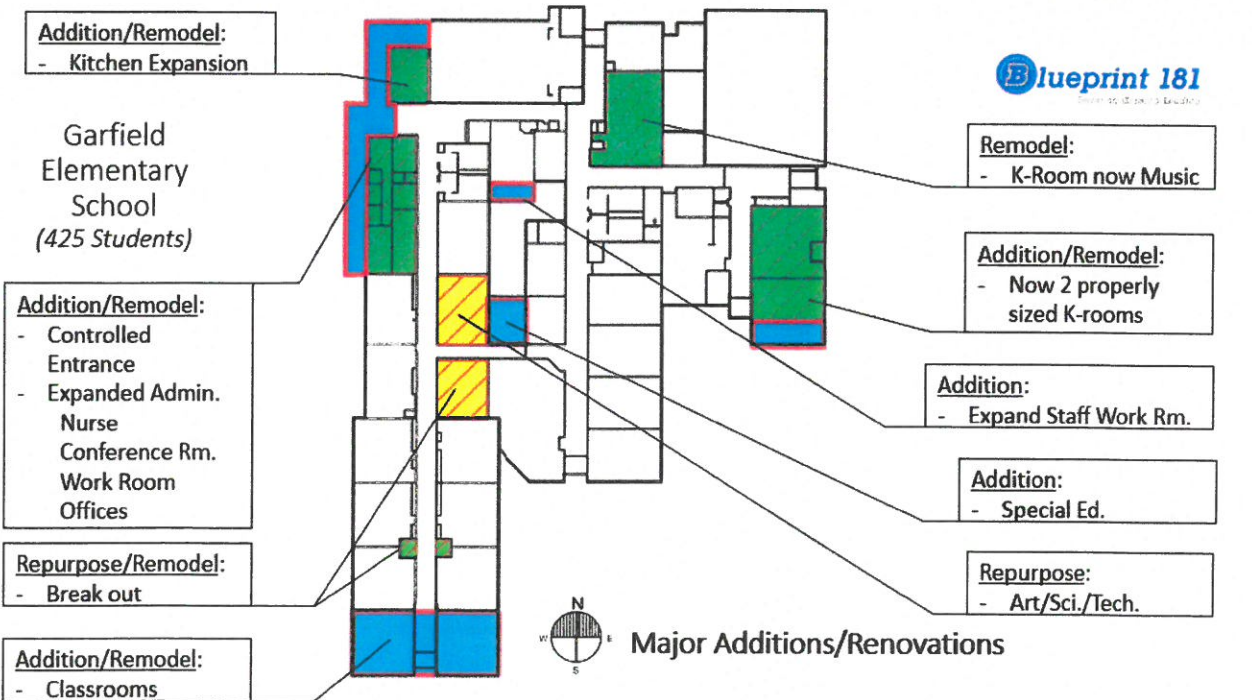




## Appendix B: Q1: Nisswa Elementary Preliminary Floor Plan



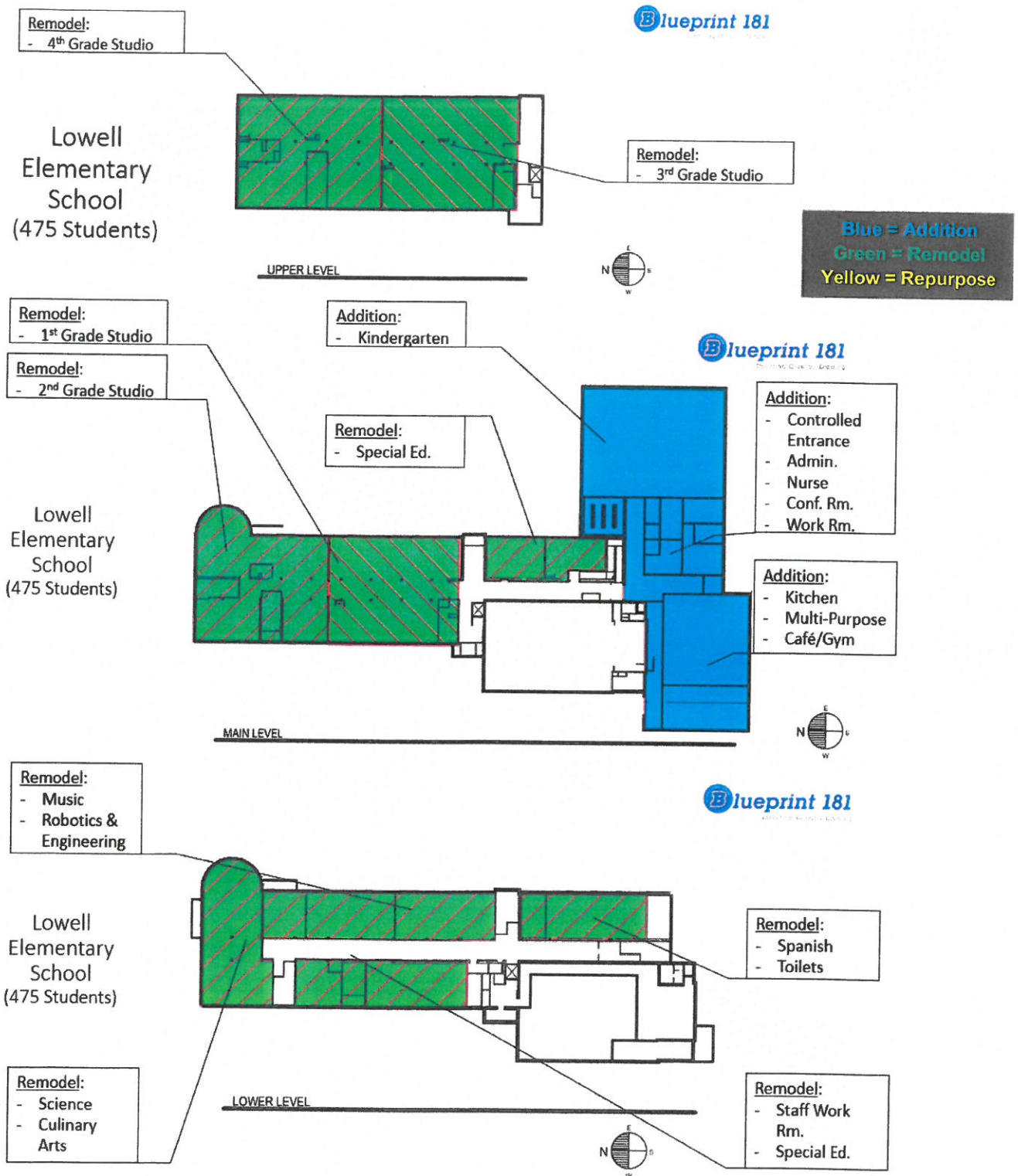
## Appendix B: Q1: Garfield Elementary Preliminary Floor Plan



NOTE: Preliminary layouts shown. Continued input from staff and community will further refine and enhance the final design for remodeled and new spaces.



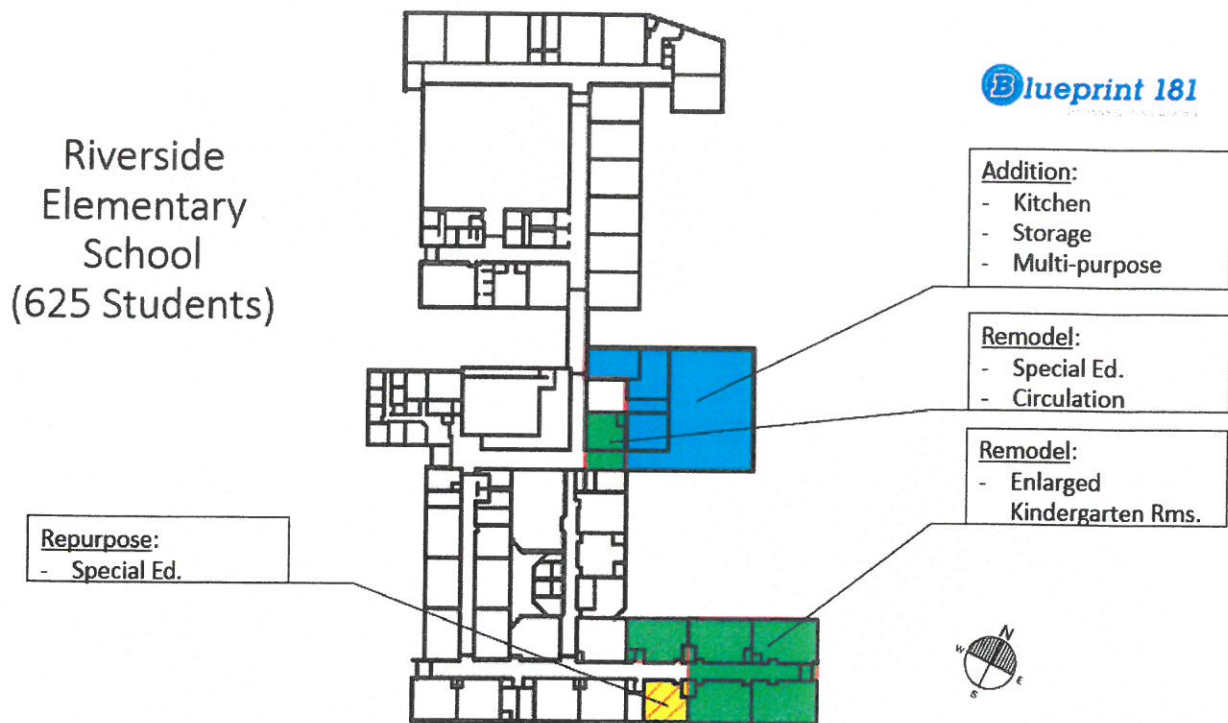
## Appendix B: Q1: Lowell Elementary Preliminary Floor Plan



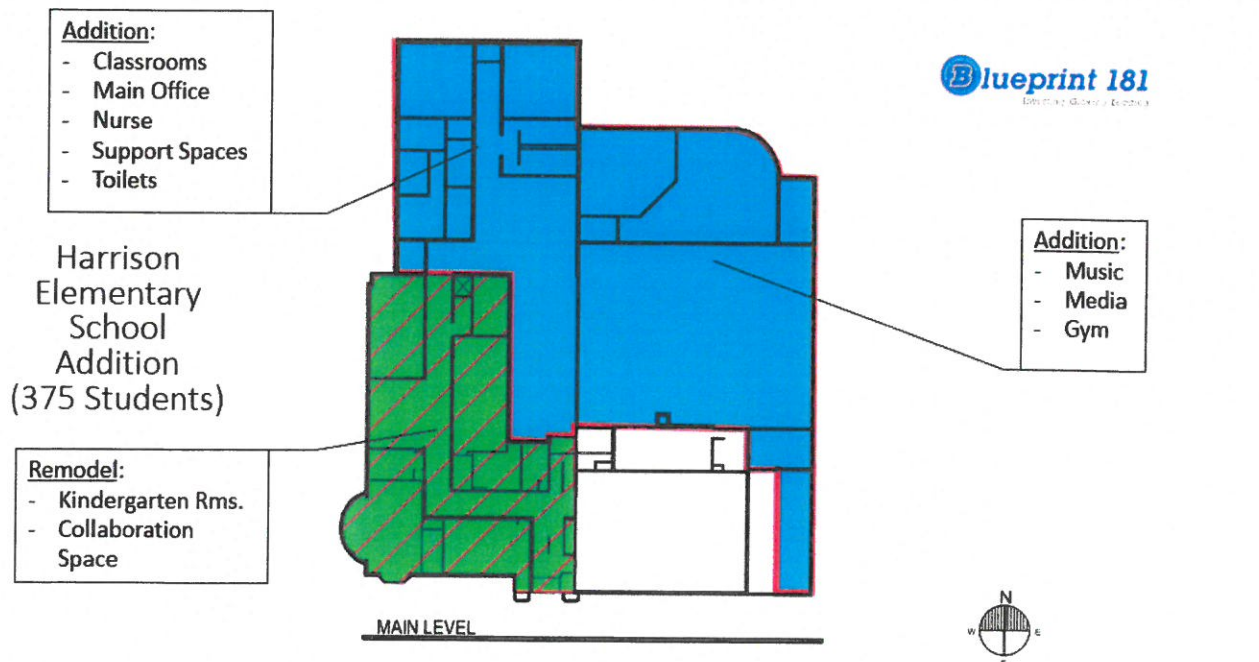
*NOTE: Preliminary layouts shown. Continued input from staff and community will further refine and enhance the final design for remodeled and new spaces.*



Appendix B: Q1: Riverside Elementary Preliminary Floor Plan



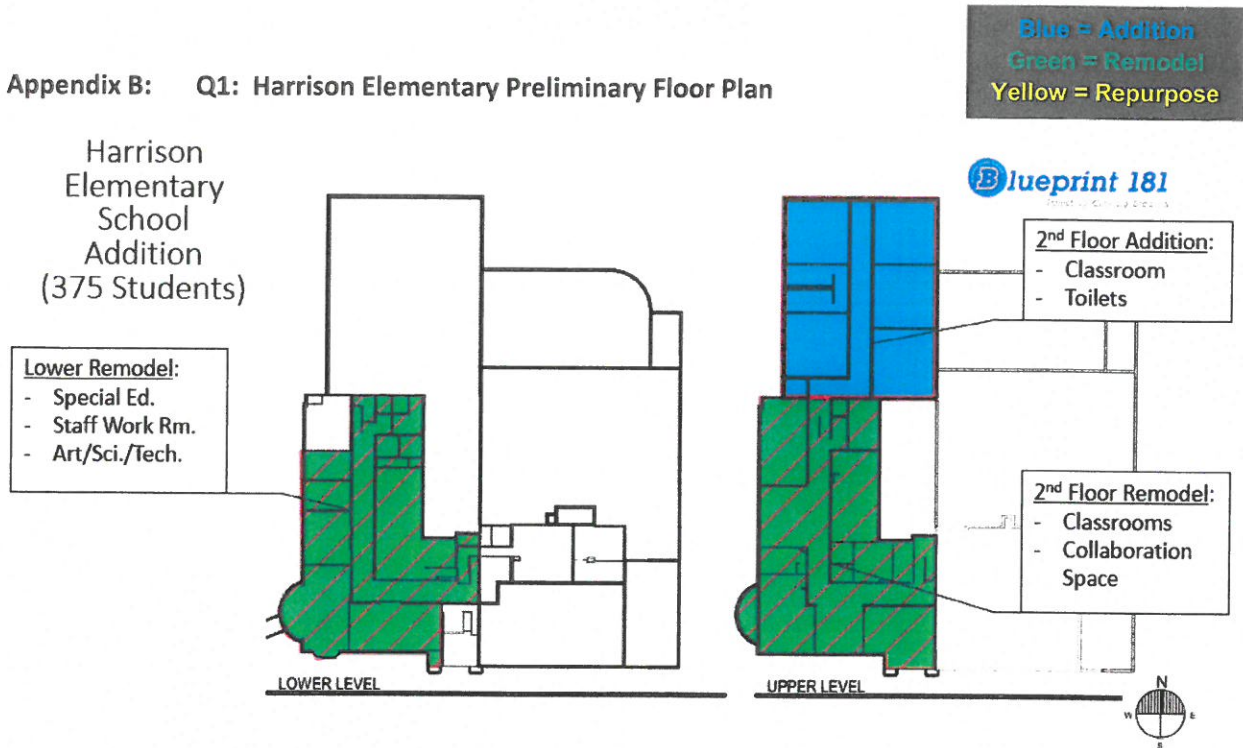
Appendix B: Q1: Harrison Elementary Preliminary Floor Plan



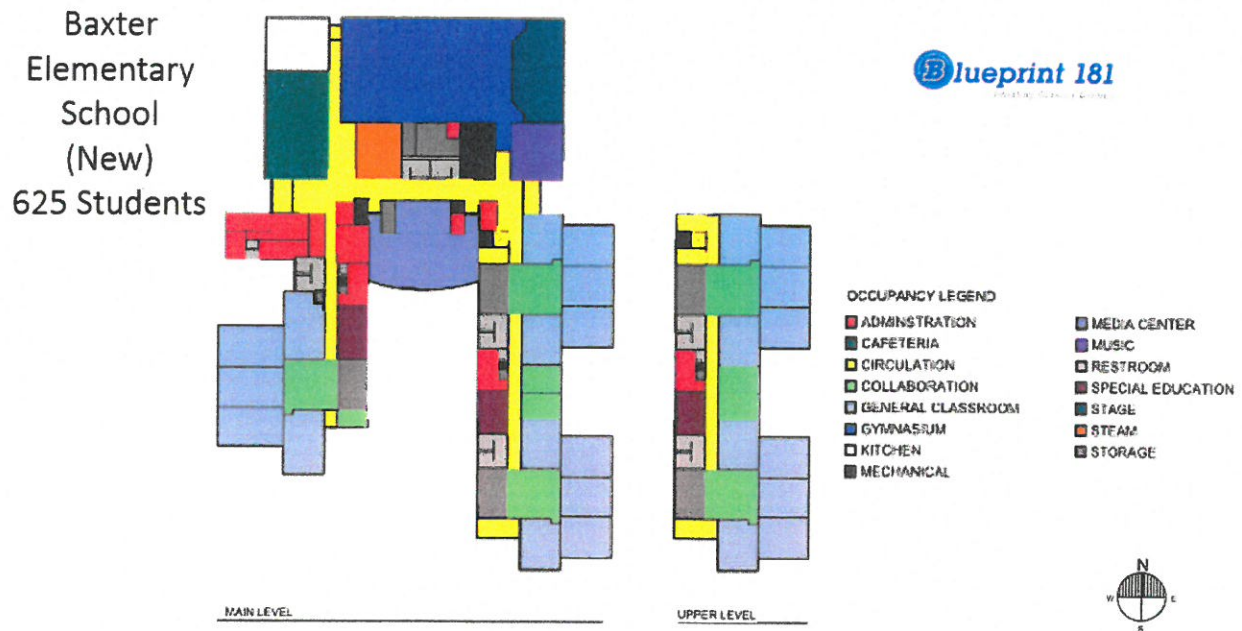
NOTE: Preliminary layouts shown. Continued input from staff and community will further refine and enhance the final design for remodeled and new spaces.



Appendix B: Q1: Harrison Elementary Preliminary Floor Plan

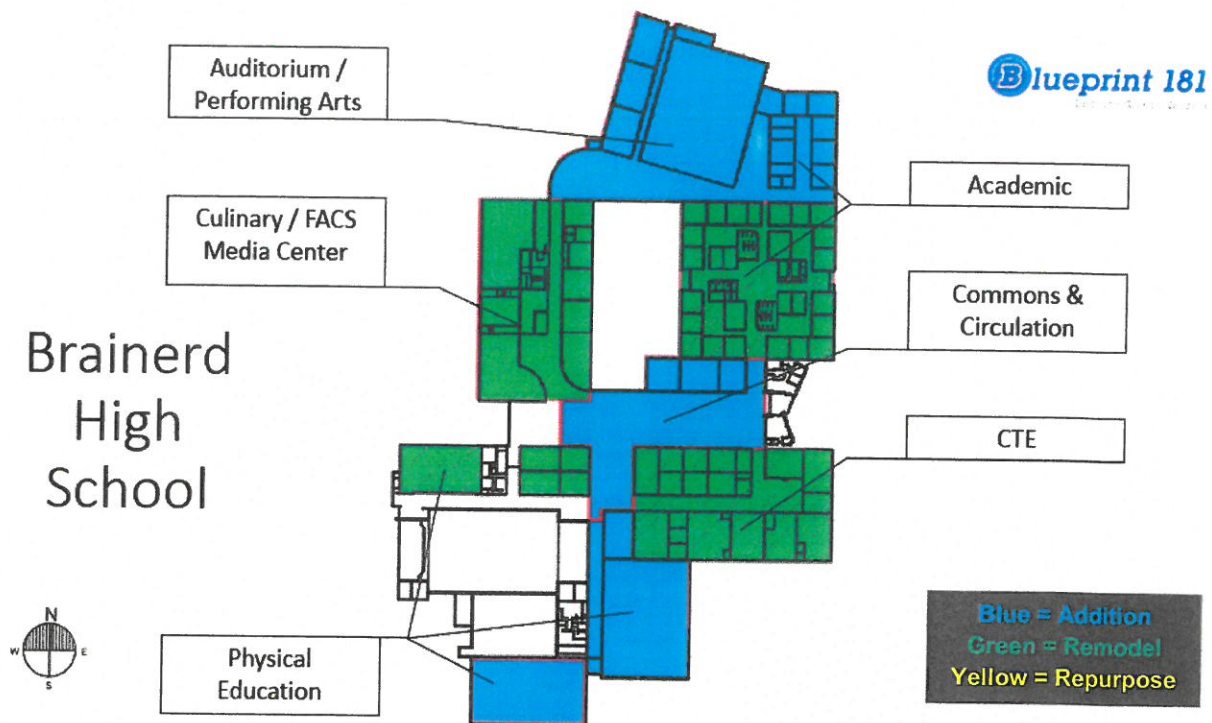


Appendix B: Q1: Baxter (New) Elementary Preliminary Floor Plan



NOTE: Preliminary layouts shown. Continued input from staff and community will further refine and enhance the final design for remodeled and new spaces.

Appendix B: Q2: Brainerd High School Preliminary Floor Plan



*NOTE: Preliminary layouts shown. Continued input from staff and community will further refine and enhance the final design for remodeled and new spaces.*



## Appendix C: Budget Breakdown

Category	Nisswa Elementary	Riverside Elementary	Garfield Elementary	Lowell Elementary	Harrison Elementary	New Baxter Elementary	Baxter as Early Childhood	WESB
Additions	\$4,586,000	\$2,465,000	\$1,583,000	\$3,466,000	\$5,672,000	\$19,500,000	\$0	\$0
Renovations / Remodeling	\$1,811,000	\$5,137,000	\$3,931,000	\$4,078,000	\$2,896,000	\$0	\$2,340,000	\$1,457,000
Deferred Maintenance	\$2,885,000	\$2,418,000	\$1,852,000	\$1,780,000	\$4,867,000	\$492,000	\$1,362,000	\$2,543,000
Technology/ FF&E	\$317,000	\$379,000	\$360,000	\$347,000	\$344,000	\$492,000	\$296,000	\$0
Soft Costs (Fees/Permits/ Services)	\$1,920,000	\$2,080,000	\$1,544,000	\$1,934,000	\$2,756,000	\$4,097,000	\$801,000	\$800,000
Land Acquisition	\$0	\$0	\$1,344,000	\$910,000	\$1,776,000	\$394,000	\$0	\$0
Contingency	\$481,000	\$521,000	\$386,000	\$485,000	\$689,000	\$1,025,000	\$201,000	\$200,000
<b>Totals</b>	<b>\$12,000,000</b>	<b>\$13,000,000</b>	<b>\$11,000,000</b>	<b>\$13,000,000</b>	<b>\$19,000,000</b>	<b>\$26,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>

Category	Forestview Middle	BHS - North	BHS - South	BLC	LEC
Additions	\$127,000	\$36,129,000	\$0	\$0	\$0
Renovations / Remodeling	\$0	\$10,704,000	\$7,954,000	\$532,000	\$399,000
Deferred Maintenance	\$975,000	\$14,266,000	\$667,000	\$266,000	\$0
Technology / FF&E	\$96,000	\$1,780,000	\$178,000	\$0	\$0
Soft Costs (Fees/Permits/ Services)	\$241,000	\$12,576,000	\$1,760,000	\$160,000	\$80,000
Land Acquisition	\$0	\$400,000	\$0	\$0	\$0
Contingency	\$61,000	\$3,145,000	\$441,000	\$42,000	\$21,000
<b>Totals</b>	<b>\$1,500,000</b>	<b>\$79,000,000</b>	<b>\$11,000,000</b>	<b>\$1,000,000</b>	<b>\$500,000</b>

BHS - North w/ Perf. Arts
\$42,493,000
\$10,704,000
\$14,266,000
\$1,817,000
\$13,856,000
\$400,000
\$3,464,000
<b>\$87,000,000</b>

NOTE: As mentioned previously in section 4 and 5 of this document, the district also intends to rely on other financing sources (bonds, interest earnings in the construction fund and general fund sources) to finance the projects. The total project cost is \$205,000,000 if all three ballot questions are approved and other financing sources are included.





Appendix D: Financial Documents: The estimated sources and uses of funds

**Brainerd School District No. 181**

**Question 1 Only**

Estimated Sources of Financing for Project Costs  
December 19, 2017

Financing Source	Estimated Project Costs	Estimated Amount Borrowed
<b>Existing Funds</b>		
Facilities Maint. Bonds - Deferred Maint.	\$14,190,000	\$13,850,000
Facilities Maint. General Fund - FY19-22	2,400,000	0
Capital Facilities Bonds	1,750,000	1,760,000
<b>Subtotal</b>	<b>\$18,340,000</b>	<b>\$15,610,000</b>
<b>Tax Impact - No Voter Approval Required</b>		
Facilities Maint. Bonds - Health and Safety	\$6,700,000	\$6,710,000
Lease Purchase/Lease Levy	8,000,000	8,050,000
Abatement Bonds	2,600,000	2,630,000
<b>Subtotal</b>	<b>\$17,300,000</b>	<b>\$17,390,000</b>
<b>Voter-Approved Bonds</b>	<b>\$68,360,000</b>	<b>\$68,360,000</b>
<b>Total - All Projects</b>	<b>\$104,000,000</b>	<b>\$101,360,000</b>

**Brainerd School District No. 181**

**Question 1 Only**

Estimated Sources and Uses of Funds for Potential Bond Issues  
December 19, 2017

Bond Amount	Fac. Maint. Bonds Deferred Maint.	Capital Facilities Bonds	Fac. Maint. Bonds Health & Safety	Abatement Bonds	Lease Purchase	Voter-Approved Building Bonds
Estimated Project Cost	\$13,850,000	\$1,760,000	\$6,710,000	\$2,630,000	\$8,050,000	\$68,360,000
Dated Date of Bonds	7/1/2018	7/1/2018	7/1/2018	7/1/2018	7/1/2018	7/1/2018
<b>Sources of Funds</b>						
Par Amount	\$13,850,000	\$1,760,000	\$6,710,000	\$2,630,000	\$8,050,000	\$68,360,000
Estimated Investment Earnings*	413,411	51,601	195,208	76,284	0	1,748,625
Estimated Net Bond Premium **	0	0	0	0	0	0
<b>Total Sources</b>	<b>\$14,263,411</b>	<b>\$1,811,601</b>	<b>\$6,905,208</b>	<b>\$2,706,284</b>	<b>\$8,050,000</b>	<b>\$70,108,625</b>
<b>Uses of Funds</b>						
Allowance for Discount Bidding	\$0	\$17,600	\$0	\$18,410	\$0	\$0
Capitalized Interest ***	0	0	140,910	42,190	0	1,555,190
Estimated Legal and Fiscal Costs #	69,638	39,980	62,143	45,003	50,000	190,530
Rounding Amount ##	3,773	4,021	2,156	682	0	2,905
<b>Net Available for Project Costs</b>	<b>\$14,190,000</b>	<b>\$1,750,000</b>	<b>\$6,700,000</b>	<b>\$2,600,000</b>	<b>\$8,000,000</b>	<b>\$68,360,000</b>
<b>Total Uses</b>	<b>\$14,263,411</b>	<b>\$1,811,601</b>	<b>\$6,905,208</b>	<b>\$2,706,284</b>	<b>\$8,050,000</b>	<b>\$70,108,625</b>
<b>Est. Deposit to Construction Fund</b>	<b>13,780,363</b>	<b>1,720,020</b>	<b>6,506,948</b>	<b>2,542,808</b>	<b>8,000,000</b>	<b>66,614,280</b>

\* Investment earnings for all issues are estimated based on reasonable assumptions about investment yields and terms

\*\* The underwriter of the bonds may pay a premium to purchase the bonds. The amount will be determined based on the competitive bidding process, and may range from 0 to 5 percent or more of the bond amount. If any premium is received, it will be used either to reduce the par amount of the bonds or to pay a portion of the first year's interest on the bonds.

\*\*\* For the Health and Safety, Abatement, and Voter-Approved Building Bonds, the District would not have tax levy revenue to fund interest payments due during fiscal year 2019, so those payments would be funded from bond proceeds.

# Includes fees for financial advisor, bond counsel, rating agency or agencies, paying agent, and county certificates. Estimates are based on a single rating. These preliminary estimates are based on selling each bond issue at separate times; issuance costs would be reduced if issues were sold at the same time.

## The rounding amount represents the total additional funds available for project costs or debt service due to the requirement to issue bonds in \$5,000 increments.



Appendix D: Financial Documents: The estimated sources and uses of funds

**Brainerd School District No. 181**

**Question 2 Only**

Estimated Sources of Financing for Project Costs  
December 19, 2017

Financing Source	Estimated Project Costs	Estimated Amount Borrowed
<b>Existing Funds</b>		
Facilities Maint. Bonds - Deferred Maint.	\$5,000,000	\$4,910,000
Facilities Maint. General Fund - FY19-22	2,400,000	0
Capital Facilities Bonds	1,750,000	1,760,000
<b>Subtotal</b>	<b>\$9,150,000</b>	<b>\$6,670,000</b>
<b>Tax Impact - No Voter Approval Required</b>		
Facilities Maint. Bonds - Health and Safety	\$9,000,000	\$8,995,000
Lease Purchase/Lease Levy	0	0
Abatement Bonds	5,500,000	5,520,000
<b>Subtotal</b>	<b>\$14,500,000</b>	<b>\$14,515,000</b>
<b>Voter-Approved Bonds</b>	<b>\$69,350,000</b>	<b>\$69,350,000</b>
<b>Total - All Projects</b>	<b>\$93,000,000</b>	<b>\$90,535,000</b>

**Brainerd School District No. 181**

**Question 2 Only**

Estimated Sources and Uses of Funds for Potential Bond Issues  
December 19, 2017

	Fac. Maint. Bonds Deferred Maint.	Capital Facilities Bonds	Fac. Maint. Bonds Health & Safety	Abatement Bonds	Lease Purchase	Voter-Approved Building Bonds
<b>Bond Amount</b>						
Estimated Project Cost	\$4,910,000	\$1,760,000	\$8,995,000	\$5,520,000	\$0	\$69,350,000
Dated Date of Bonds	7/1/2018	7/1/2018	7/1/2018	7/1/2018	\$0	\$69,350,000 7/1/2018
<b>Sources of Funds</b>						
Par Amount	\$4,910,000	\$1,760,000	\$8,995,000	\$5,520,000	\$0	\$69,350,000
Estimated Investment Earnings*	145,680	51,601	262,199	161,442	0	1,773,976
Estimated Net Bond Premium **	0	0	0	0	0	0
<b>Total Sources</b>	<b>\$5,055,680</b>	<b>\$1,811,601</b>	<b>\$9,257,199</b>	<b>\$5,681,442</b>	<b>\$0</b>	<b>\$71,123,976</b>
<b>Uses of Funds</b>						
Allowance for Discount Bidding	\$0	\$17,600	\$0	\$38,640	\$0	\$0
Capitalized Interest ***	0	0	188,895	88,550	0	1,577,713
Estimated Legal and Fiscal Costs #	53,993	39,980	66,141	50,060	0	192,263
Rounding Amount ##	1,688	4,021	2,163	4,192	0	4,001
<b>Net Available for Project Costs</b>	<b>\$5,000,000</b>	<b>\$1,750,000</b>	<b>\$9,000,000</b>	<b>\$5,500,000</b>	<b>0</b>	<b>\$69,350,000</b>
<b>Total Uses</b>	<b>\$5,055,680</b>	<b>\$1,811,601</b>	<b>\$9,257,199</b>	<b>\$5,681,442</b>	<b>\$0</b>	<b>\$71,123,976</b>
<b>Est. Deposit to Construction Fund</b>	<b>4,856,008</b>	<b>1,720,020</b>	<b>8,739,964</b>	<b>5,381,390</b>	<b>0</b>	<b>67,580,025</b>

\* Investment earnings for all issues are estimated based on reasonable assumptions about investment yields and terms.

\*\* The underwriter of the bonds may pay a premium to purchase the bonds. The amount will be determined based on the competitive bidding process, and may range from 0 to 5 percent or more of the bond amount. If any premium is received, it will be used either to reduce the par amount of the bonds or to pay a portion of the first year's interest on the bonds.

\*\*\* For the Health and Safety, Abatement, and Voter-Approved Building Bonds, the District would not have tax levy revenue to fund interest payments due during fiscal year 2019, so those payments would be funded from bond proceeds.

# Includes fees for financial advisor, bond counsel, rating agency or agencies, paying agent, and county certificates. Estimates are based on a single rating. These preliminary estimates are based on selling each bond issue at separate times; issuance costs would be reduced if issues were sold at the same time.

## The rounding amount represents the total additional funds available for project costs or debt service due to the requirement to issue bonds in \$5,000 increments.





Appendix D: Financial Documents: The estimated sources and uses of funds

**Brainerd School District No. 181**

Estimated Sources of Financing for Project Costs  
December 19, 2017

**Questions 1 and 2**

Financing Source	Estimated Project Costs	Estimated Amount Borrowed
<b>Existing Funds</b>		
Facilities Maint. Bonds - Deferred Maint.	\$19,190,000	\$18,710,000
Facilities Maint. General Fund - FY19-22	4,800,000	0
Capital Facilities Bonds	3,500,000	3,475,000
<b>Subtotal</b>	<b>\$27,490,000</b>	<b>\$22,185,000</b>
<b>Tax Impact - No Voter Approval Required</b>		
Facilities Maint. Bonds - Health and Safety	\$15,700,000	\$15,650,000
Lease Purchase/Lease Levy	8,000,000	8,050,000
Abatement Bonds	8,100,000	8,105,000
<b>Subtotal</b>	<b>\$31,800,000</b>	<b>\$31,805,000</b>
<b>Voter-Approved Bonds</b>	<b>\$137,710,000</b>	<b>\$137,710,000</b>
<b>Total - All Projects</b>	<b>\$197,000,000</b>	<b>\$191,700,000</b>

**Brainerd School District No. 181**

Estimated Sources and Uses of Funds for Potential Bond Issues  
December 19, 2017

**Questions 1 and 2**

	Fac. Maint. Bonds Deferred Maint.	Capital Facilities Bonds	Fac. Maint. Bonds Health & Safety	Abatement Bonds	Lease Purchase	Voter-Approved Building Bonds
<b>Bond Amount</b>	<b>\$18,710,000</b>	<b>\$3,475,000</b>	<b>\$15,650,000</b>	<b>\$8,105,000</b>	<b>\$8,050,000</b>	<b>\$137,710,000</b>
<b>Estimated Project Cost</b>	<b>\$19,190,000</b>	<b>\$3,500,000</b>	<b>\$15,700,000</b>	<b>\$8,100,000</b>	<b>\$8,000,000</b>	<b>\$137,710,000</b>
<b>Dated Date of Bonds</b>	<b>7/1/2018</b>	<b>7/1/2018</b>	<b>7/1/2018</b>	<b>7/1/2018</b>	<b>7/1/2018</b>	<b>7/1/2018</b>
<b>Sources of Funds</b>						
Par Amount	\$18,710,000	\$3,475,000	\$15,650,000	\$8,105,000	\$8,050,000	\$137,710,000
Estimated Investment Earnings*	558,956	102,961	457,310	237,609	0	3,522,545
Estimated Net Bond Premium**	0	0	0	0	0	0
<b>Total Sources</b>	<b>\$19,268,956</b>	<b>\$3,577,961</b>	<b>\$16,107,310</b>	<b>\$8,342,609</b>	<b>\$8,050,000</b>	<b>\$141,232,545</b>
<b>Uses of Funds</b>						
Allowance for Discount Bidding	\$0	\$34,750	\$0	\$56,735	\$0	\$0
Capitalized Interest***	0	0	328,650	130,018	0	3,132,903
Estimated Legal and Fiscal Costs #	78,143	42,981	77,688	54,684	50,000	384,893
Rounding Amount ##	813	229	972	1,172	0	4,750
<b>Net Available for Project Costs</b>	<b>\$19,190,000</b>	<b>\$3,500,000</b>	<b>\$15,700,000</b>	<b>\$8,100,000</b>	<b>\$8,000,000</b>	<b>\$137,710,000</b>
<b>Total Uses</b>	<b>\$19,268,956</b>	<b>\$3,577,961</b>	<b>\$16,107,310</b>	<b>\$8,342,609</b>	<b>\$8,050,000</b>	<b>\$141,232,545</b>
<b>Est. Deposit to Construction Fund</b>	<b>18,631,858</b>	<b>3,432,019</b>	<b>15,243,663</b>	<b>7,920,299</b>	<b>8,000,000</b>	<b>134,192,205</b>

\* Investment earnings for all issues are estimated based on reasonable assumptions about investment yields and terms

\*\* The underwriter of the bonds may pay a premium to purchase the bonds. The amount will be determined based on the competitive bidding process, and may range from 0 to 5 percent or more of the bond amount. If any premium is received, it will be used either to reduce the par amount of the bonds or to pay a portion of the first year's interest on the bonds.

\*\*\* For the Health and Safety, Abatement, and Voter-Approved Building Bonds, the District would not have tax levy revenue to fund interest payments due during fiscal year 2019, so those payments would be funded from bond proceeds.

# Includes fees for financial advisor, bond counsel, rating agency or agencies, paying agent, and county certificates. Estimates are based on a single rating. These preliminary estimates are based on selling each bond issue at separate times; issuance costs would be reduced if issues were sold at the same time.

## The rounding amount represents the total additional funds available for project costs or debt service due to the requirement to issue bonds in \$5,000 increments.





Appendix D: Financial Documents: The estimated sources and uses of funds

**Brainerd School District No. 181**

**Questions 1, 2 and 3**

Estimated Sources of Financing for Project Costs  
December 19, 2017

Financing Source	Estimated Project Costs	Estimated Amount Borrowed
<b>Existing Funds</b>		
Facilities Maint. Bonds - Deferred Maint.	\$19,190,000	\$18,710,000
Facilities Maint. General Fund - FY19-22	4,800,000	0
Capital Facilities Bonds	3,500,000	3,475,000
<b>Subtotal</b>	<b>\$27,490,000</b>	<b>\$22,185,000</b>
<b>Tax Impact - No Voter Approval Required</b>		
Facilities Maint. Bonds - Health and Safety	\$15,700,000	\$15,650,000
Lease Purchase/Lease Levy	8,000,000	8,050,000
Abatement Bonds	8,100,000	8,105,000
<b>Subtotal</b>	<b>\$31,800,000</b>	<b>\$31,805,000</b>
<b>Voter-Approved Bonds</b>	<b>\$145,710,000</b>	<b>\$145,710,000</b>
<b>Total - All Projects</b>	<b>\$205,000,000</b>	<b>\$199,700,000</b>

**Brainerd School District No. 181**

**Questions 1, 2 and 3**

Estimated Sources and Uses of Funds for Potential Bond Issues  
December 19, 2017

	Fac. Maint. Bonds Deferred Maint.	Capital Facilities Bonds	Fac. Maint. Bonds Health & Safety	Abatement Bonds	Lease Purchase	Voter-Approved Building Bonds
<b>Bond Amount</b>	<b>\$18,710,000</b>	<b>\$3,475,000</b>	<b>\$15,650,000</b>	<b>\$8,105,000</b>	<b>\$8,050,000</b>	<b>\$145,710,000</b>
<b>Estimated Project Cost</b>	<b>\$19,190,000</b>	<b>\$3,500,000</b>	<b>\$15,700,000</b>	<b>\$8,100,000</b>	<b>\$8,000,000</b>	<b>\$145,710,000</b>
<b>Dated Date of Bonds</b>	<b>7/1/2018</b>	<b>7/1/2018</b>	<b>7/1/2018</b>	<b>7/1/2018</b>	<b>7/1/2018</b>	<b>7/1/2018</b>
<b>Sources of Funds</b>						
Par Amount	\$18,710,000	\$3,475,000	\$15,650,000	\$8,105,000	\$8,050,000	\$145,710,000
Estimated Investment Earnings*	558,956	102,961	457,307	237,612	0	3,727,085
Estimated Net Bond Premium**	0	0	0	0	0	0
<b>Total Sources</b>	<b>\$19,268,956</b>	<b>\$3,577,961</b>	<b>\$16,107,307</b>	<b>\$8,342,612</b>	<b>\$8,050,000</b>	<b>\$149,437,085</b>
<b>Uses of Funds</b>						
Allowance for Discount Bidding	\$0	\$34,750	\$0	\$56,735	\$0	\$0
Capitalized Interest ***	0	0	328,650	130,018	0	3,314,903
Estimated Legal and Fiscal Costs #	78,143	42,981	77,788	54,584	50,000	410,893
Rounding Amount ##	813	229	869	1,275	0	1,290
<b>Net Available for Project Costs</b>	<b>\$19,190,000</b>	<b>\$3,500,000</b>	<b>\$15,700,000</b>	<b>\$8,100,000</b>	<b>\$8,000,000</b>	<b>\$145,710,000</b>
<b>Total Uses</b>	<b>\$19,268,956</b>	<b>\$3,577,961</b>	<b>\$16,107,307</b>	<b>\$8,342,612</b>	<b>\$8,050,000</b>	<b>\$149,437,085</b>
<b>Est. Deposit to Construction Fund</b>	<b>18,631,858</b>	<b>3,432,019</b>	<b>15,243,563</b>	<b>7,920,399</b>	<b>8,000,000</b>	<b>141,984,205</b>

\* Investment earnings for all issues are estimated based on reasonable assumptions about investment yields and terms

\*\* The underwriter of the bonds may pay a premium to purchase the bonds. The amount will be determined based on the competitive bidding process, and may range from 0 to 5 percent or more of the bond amount. If any premium is received, it will be used either to reduce the par amount of the bonds or to pay a portion of the first year's interest on the bonds.

\*\*\* For the Health and Safety, Abatement, and Voter-Approved Building Bonds, the District would not have tax levy revenue to fund interest payments due during fiscal year 2019, so those payments would be funded from bond proceeds.

# Includes fees for financial advisor, bond counsel, rating agency or agencies, paying agent, and county certificates. Estimates are based on a single rating. These preliminary estimates are based on selling each bond issue at separate times; issuance costs would be reduced if issues were sold at the same time.

## The rounding amount represents the total additional funds available for project costs or debt service due to the requirement to issue bonds in \$5,000 increments.



Appendix D: Financial Documents: The estimated sources and uses of funds

**Brainerd School District No. 181**

**Questions 2 and 3**

Estimated Sources of Financing for Project Costs  
December 19, 2017

Financing Source	Estimated Project Costs	Estimated Amount Borrowed
<b>Existing Funds</b>		
Facilities Maint. Bonds - Deferred Maint.	\$5,000,000	\$4,910,000
Facilities Maint. General Fund - FY19-22	2,400,000	0
Capital Facilities Bonds	1,750,000	1,760,000
<b>Subtotal</b>	<b>\$9,150,000</b>	<b>\$6,670,000</b>
<b>Tax Impact - No Voter Approval Required</b>		
Facilities Maint. Bonds - Health and Safety	\$9,000,000	\$8,995,000
Lease Purchase/Lease Levy	0	0
Abatement Bonds	5,500,000	5,520,000
<b>Subtotal</b>	<b>\$14,500,000</b>	<b>\$14,515,000</b>
<b>Voter-Approved Bonds</b>	<b>\$77,350,000</b>	<b>\$77,350,000</b>
<b>Total - All Projects</b>	<b>\$101,000,000</b>	<b>\$98,535,000</b>

**Brainerd School District No. 181**

**Questions 2 and 3**

Estimated Sources and Uses of Funds for Potential Bond Issues  
December 19, 2017

	Fac. Maint. Bonds Deferred Maint.	Capital Facilities Bonds	Fac. Maint. Bonds Health & Safety	Abatement Bonds	Lease Purchase	Voter-Approved Building Bonds
<b>Bond Amount</b>	\$4,910,000	\$1,760,000	\$8,995,000	\$5,520,000	\$0	\$77,350,000
<b>Estimated Project Cost</b>	\$5,000,000	\$1,750,000	\$9,000,000	\$5,500,000	\$0	\$77,350,000
<b>Dated Date of Bonds</b>	7/1/2018	7/1/2018	7/1/2018	7/1/2018		7/1/2018
<b>Sources of Funds</b>						
Par Amount	\$4,910,000	\$1,760,000	\$8,995,000	\$5,520,000	\$0	\$77,350,000
Estimated Investment Earnings*	145,680	51,601	262,199	161,442	0	1,978,568
Estimated Net Bond Premium**	0	0	0	0	0	0
<b>Total Sources</b>	<b>\$5,055,680</b>	<b>\$1,811,601</b>	<b>\$9,257,199</b>	<b>\$5,681,442</b>	<b>\$0</b>	<b>\$79,328,568</b>
<b>Uses of Funds</b>						
Allowance for Discount Bidding	\$0	\$17,600	\$0	\$38,640	\$0	\$0
Capitalized Interest***	0	0	188,895	88,550	0	1,759,713
Estimated Legal and Fiscal Costs #	53,993	39,980	66,141	50,060	0	216,263
Rounding Amount ##	1,688	4,021	2,163	4,192	0	2,593
<b>Net Available for Project Costs</b>	<b>\$5,000,000</b>	<b>\$1,750,000</b>	<b>\$9,000,000</b>	<b>\$5,500,000</b>	<b>\$0</b>	<b>\$77,350,000</b>
<b>Total Uses</b>	<b>\$5,055,680</b>	<b>\$1,811,601</b>	<b>\$9,257,199</b>	<b>\$5,681,442</b>	<b>\$0</b>	<b>\$79,328,568</b>
<b>Est. Deposit to Construction Fund</b>	<b>4,856,008</b>	<b>1,720,020</b>	<b>8,739,964</b>	<b>5,381,390</b>	<b>0</b>	<b>75,374,025</b>

\* Investment earnings for all issues are estimated based on reasonable assumptions about investment yields and terms

\*\* The underwriter of the bonds may pay a premium to purchase the bonds. The amount will be determined based on the competitive bidding process, and may range from 0 to 5 percent or more of the bond amount. If any premium is received, it will be used either to reduce the par amount of the bonds or to pay a portion of the first year's interest on the bonds.

\*\*\* For the Health and Safety, Abatement, and Voter-Approved Building Bonds, the District would not have tax levy revenue to fund interest payments due during fiscal year 2019, so those payments would be funded from bond proceeds.

# Includes fees for financial advisor, bond counsel, rating agency or agencies, paying agent, and county certificates. Estimates are based on a single rating. These preliminary estimates are based on selling each bond issue at separate times; issuance costs would be reduced if issues were sold at the same time.

## The rounding amount represents the total additional funds available for project costs or debt service due to the requirement to issue bonds in \$5,000 increments.





# Appendix D: Financial Documents: The estimated debt structure and tax levies for the bonds

**Brainerd School District, No. 181**  
**Analysis of Possible Structure for Capital and Debt Levies**

**Question 1 Only**

**Estimates based on Current Refundings in 2019**

**December 19, 2017**

**\$68,360,000 Voter Approved Bond Issue**  
**\$17,390,000 Board Approved Financing**  
**25 Years; Wrapped Around Existing Debt**

Principal Amount: Dated Date: Bond Term Avg. Interest Rate:				Voter Approved Bond \$68,360,000 7/1/2018 25 Years 3.90%				FM Bond for IAQ \$6,710,000 7/1/2018 20 Years 3.60%				Abatement Bonds \$2,630,000 7/1/2018 15 Years 2.75%				Lease Purchase \$8,050,000 7/1/2018 15 Years 3.50%											
Levy		Tax Capa- city Value <sup>1</sup>		Existing Commitments										Other Levies				Proposed New Debt					Combined Totals				
Pay.	Fiscal	Year	Year	Building Bonds <sup>2,4</sup>	All Facilities Bonds <sup>2,4</sup>	OPEB Bonds <sup>2,4</sup>	State Debt <sup>3</sup>	Net Levy	Tax Rate	Existing Leases	New Lease	Principal	Interest	Est. Debt Excess <sup>3</sup>	Adjusted Debt Levy	Adjusted Debt Levy	Other Levies	Net Levy	Tax Rate								
2017	2018	56.091	4.1%	6,565,860	44,520	2,748,391	(414,948)	8,943,823	15.95	817,412	-	-	-	-	-	-	8,943,823	817,412	9,761,235	17.40							
2018	2019	57.317	2.2%	6,547,170	44,520	2,759,101	(682,900)	8,667,890	15.12	813,072	-	-	-	-	-	-	8,667,890	813,072	9,480,962	16.54							
2019	2020	58.177	1.5%	1,869,735	44,520	2,598,579	(374,032)	4,138,802	7.11	817,892	348,190	-	-	-	5,895,671	10,034,474	1,166,082	11,201,555	19.25								
2020	2021	59.050	1.5%	1,869,315	44,520	2,599,513	(180,513)	4,332,836	7.34	751,657	696,380	-	-	-	5,590,998	9,923,834	1,448,036	11,370,870	19.26								
2021	2022	59.050	0.0%	1,843,590	44,520	2,623,118	(180,534)	4,330,694	7.33	453,552	696,380	-	-	-	5,882,147	10,212,841	1,149,931	11,362,773	19.24								
2022	2023	59.050	0.0%	1,859,550	44,520	2,609,163	(180,449)	4,324,784	7.34	453,552	696,380	-	-	(235,286)	5,881,001	10,213,785	1,149,931	11,363,716	19.24								
2023	2024	59.050	0.0%	2,131,185	2,270,520	-	(180,529)	4,221,176	7.15	453,552	696,380	-	-	(235,240)	5,996,875	10,218,051	1,149,931	11,367,982	19.25								
2024	2025	59.050	0.0%	4,514,528	-	-	(176,068)	4,338,459	7.35	453,552	696,380	-	-	(239,875)	3,311,054	7,649,514	1,149,931	8,799,445	14.90								
2025	2026	59.050	0.0%	4,514,948	-	-	(180,581)	4,334,366	7.34	453,552	696,380	-	-	(132,446)	3,313,659	7,648,024	1,149,931	8,797,956	14.90								
2026	2027	59.050	0.0%	4,516,995	-	-	(180,598)	4,336,397	7.34	441,092	696,380	-	-	(132,546)	3,326,915	7,663,312	1,149,931	8,817,247	14.90								
2027	2028	59.050	0.0%	4,515,263	-	-	(180,680)	4,334,583	7.34	416,172	696,380	-	-	(133,077)	3,353,729	7,688,312	1,137,471	8,800,783	14.90								
2028	2029	59.050	0.0%	-	-	-	-	-	-	150,150	696,380	-	-	(134,149)	4,616,620	8,466,620	846,530	5,463,150	9.25								
2029	2030	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(184,665)	4,766,621	8,621,310	896,380	5,463,000	9.25								
2030	2031	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(190,665)	4,766,296	8,621,310	896,380	5,462,916	9.25								
2031	2032	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(190,652)	4,767,997	8,621,310	896,380	5,462,616	9.25								
2032	2033	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(190,620)	4,765,614	8,621,310	896,380	5,461,936	9.25								
2033	2034	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(190,725)	4,764,656	8,621,310	896,380	5,461,036	9.25								
2034	2035	59.050	0.0%	-	-	-	-	-	-	-	348,190	-	-	(190,566)	5,116,434	5,116,434	348,190	5,464,624	9.25								
2035	2036	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(204,657)	5,465,127	5,465,127	-	5,465,127	9.26								
2036	2037	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(218,603)	5,463,932	5,463,932	-	5,463,932	9.25								
2037	2038	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(218,603)	5,463,932	5,463,932	-	5,463,932	9.25								
2038	2039	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(218,557)	5,464,993	5,464,993	-	5,464,993	9.25								
2039	2040	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(218,600)	5,465,160	5,465,160	-	5,465,160	9.25								
2040	2041	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(217,967)	5,464,885	5,464,885	-	5,464,885	9.25								
2041	2042	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(218,595)	5,464,960	5,464,960	-	5,464,960	9.25								
2042	2043	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(218,598)	5,463,744	5,463,744	-	5,463,744	9.25								
2043	2044	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(218,550)	5,460,459	5,460,459	-	5,460,459	9.25								
2044	2045	59.050	0.0%	-	-	-	-	-	-	-	696,380	-	-	(218,418)	5,465,431	5,465,431	-	5,465,431	9.26								
Totals				40,748,138	2,537,640	15,937,866	(2,911,833)	56,311,811	-	6,475,205	10,445,693	77,700,000	47,458,230	(4,333,076)	125,278,998	181,590,808	16,920,898	198,511,706									



# Appendix D: Financial Documents: The estimated debt structure and tax levies for the bonds

**Question 2 Only**  
**Estimates based on Current Refundings in 2018**

## Brainerd School District, No. 181 Analysis of Possible Structure for Capital and Debt Levies

**December 19, 2017**  
**\$69,350,000 Voter Approved Bond Issue**  
**\$14,515,000 Board Approved Financing**  
**25 Years: Wrapped Around Existing Debt**

December 19, 2017																				
Voter Approved Bond			FM Bond for IAQ		Abatement Bonds		Lease Purchase													
\$69,350,000 7/1/2018 25 Years 3.90%			\$8,995,000 7/1/2018 20 Years 3.60%		\$5,520,000 7/1/2018 15 Years 2.75%		\$0													
Principal Amount: Dated Date: Bond Term Avg. Interest Rate:																				
			Existing Commitments				Other Levies		Proposed New Debt				Combined Totals							
Levy	Fiscal Year	City Value	Building Bonds	All Facilities Bonds	OPEB Bonds	Est. Debt Excess	State Debt Aid	Net Levy	Tax Rate	Existing Leases	New Lease	Principal	Interest	Est. Debt Excess	Adjusted Debt Levy	Adjusted Debt Levy	Other Levies	Net Levy	Tax Rate	
2017	2018	56,091	4.1%	6,565,860	44,520	2,748,391	(414,948)	8,943,823	15.95	817,412	-	-	-	-	-	-	817,412	9,761,235	17.40	
2018	2019	57,317	2.2%	6,547,170	44,520	2,759,101	(682,900)	8,667,890	15.12	813,072	-	-	1,828,173	5	-	-	8,667,890	9,480,962	16.54	
2019	2020	58,177	1.5%	1,869,735	44,520	2,998,579	(374,032)	4,138,802	7.11	817,892	-	2,885,000	3,180,270	-	6,368,534	10,507,336	817,892	11,325,228	19.47	
2020	2021	59,050	1.5%	1,869,315	44,520	2,999,514	(180,513)	4,332,836	7.34	751,657	-	3,025,000	3,072,523	-	6,402,399	10,735,234	751,657	11,486,891	19.45	
2021	2022	59,050	0.0%	1,843,590	44,520	2,623,118	(180,534)	4,330,694	7.33	453,552	-	3,425,000	2,959,433	-	6,703,654	11,034,348	453,552	11,487,900	19.45	
2022	2023	59,050	0.0%	1,859,550	44,520	2,609,163	(180,449)	4,332,784	7.34	453,552	-	3,810,000	2,831,053	(268,146)	6,704,959	11,037,743	453,552	11,491,295	19.46	
2023	2024	59,050	0.0%	2,131,185	2,270,520	-	(180,529)	4,221,176	7.15	453,552	-	4,060,000	2,687,953	(268,198)	6,817,152	11,038,327	453,552	11,491,879	19.46	
2024	2025	59,050	0.0%	4,514,528	-	-	(176,068)	4,338,459	7.35	453,552	-	1,620,000	2,335,338	(272,686)	6,132,418	8,470,878	453,552	8,924,429	15.11	
2025	2026	59,050	0.0%	4,514,948	-	-	(180,581)	4,334,366	7.34	453,552	-	1,620,000	2,476,720	(165,297)	4,134,674	8,469,040	453,552	8,922,592	15.11	
2026	2027	59,050	0.0%	4,516,995	-	-	(180,598)	4,336,397	7.34	441,092	-	1,680,000	2,416,728	(165,387)	4,146,677	8,463,074	441,092	8,924,166	15.11	
2027	2028	59,050	0.0%	4,515,263	-	-	(180,680)	4,334,583	7.34	416,172	-	1,775,000	2,355,660	(165,887)	4,171,326	8,455,909	416,172	8,872,080	15.11	
2028	2029	59,050	0.0%	-	-	-	-	2,635,000	-	150,150	-	2,635,000	2,291,423	(166,853)	5,005,891	5,005,891	150,150	5,156,041	8.73	
2029	2030	59,050	0.0%	-	-	-	-	2,905,000	-	-	-	2,905,000	2,194,180	(200,236)	5,153,903	5,153,903	-	5,153,903	8.73	
2030	2031	59,050	0.0%	-	-	-	-	3,025,000	-	-	-	3,025,000	2,086,658	(206,156)	5,161,084	5,161,084	-	5,161,084	8.74	
2031	2032	59,050	0.0%	-	-	-	-	3,135,000	-	-	-	3,135,000	1,974,673	(206,443)	5,158,713	5,158,713	-	5,158,713	8.74	
2032	2033	59,050	0.0%	-	-	-	-	3,245,000	-	-	-	3,245,000	1,858,558	(206,349)	5,152,387	5,152,387	-	5,152,387	8.73	
2033	2034	59,050	0.0%	-	-	-	-	3,365,000	-	-	-	3,365,000	1,738,270	(206,095)	5,152,338	5,152,338	-	5,152,338	8.73	
2034	2035	59,050	0.0%	-	-	-	-	3,490,000	-	-	-	3,490,000	1,613,520	(206,094)	5,152,602	5,152,602	-	5,152,602	8.73	
2035	2036	59,050	0.0%	-	-	-	-	3,625,000	-	-	-	3,625,000	1,479,105	(206,104)	5,153,206	5,153,206	-	5,153,206	8.73	
2036	2037	59,050	0.0%	-	-	-	-	3,765,000	-	-	-	3,765,000	1,339,500	(206,128)	5,153,597	5,153,597	-	5,153,597	8.73	
2037	2038	59,050	0.0%	-	-	-	-	3,910,000	-	-	-	3,910,000	1,194,495	(206,144)	5,153,576	5,153,576	-	5,153,576	8.73	
2038	2039	59,050	0.0%	-	-	-	-	4,025,000	-	-	-	4,025,000	1,043,910	(206,143)	5,116,212	5,116,212	-	5,116,212	8.66	
2039	2040	59,050	0.0%	-	-	-	-	4,215,000	-	-	-	4,215,000	888,810	(204,648)	5,154,352	5,154,352	-	5,154,352	8.73	
2040	2041	59,050	0.0%	-	-	-	-	4,380,000	-	-	-	4,380,000	724,425	(206,174)	5,153,472	5,153,472	-	5,153,472	8.73	
2041	2042	59,050	0.0%	-	-	-	-	4,590,000	-	-	-	4,590,000	553,605	(206,139)	5,152,646	5,152,646	-	5,152,646	8.73	
2042	2043	59,050	0.0%	-	-	-	-	4,725,000	-	-	-	4,725,000	376,155	(206,106)	5,150,107	5,150,107	-	5,150,107	8.72	
2043	2044	59,050	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2044	2045	59,050	0.0%	-	-	-	-	-	-	-	-	4,920,000	191,880	(206,004)	5,161,470	5,161,470	-	5,161,470	8.74	
Totals				40,748,138	2,537,640	15,937,866	(2,911,833)	-	56,311,811	6,475,205	-	83,865,000	47,891,503	(4,557,398)	131,867,249	188,179,159	6,475,205	194,654,365	-	

- 1 Tax capacity value for taxes payable in 2017 is the actual final value and the value for 2018 is a preliminary figure from Crow Wing County. Estimates for future years are based on the percentage changes as shown above.
- 2 Initial debt service levies (prior to subtracting debt equalization aid) are set at 105 percent of the principal and interest payments during the next fiscal year.
- 3 Debt excess adjustments for taxes payable in 2017 and 2018 are actual amounts. Debt excess for future years is estimated at 4% of the prior year's initial debt service levy.
- 4 Refunding Estimates as of 8/1/17 and 10/25/17. Building bonds refunded with a 5 year bond term extension. OPEB bonds refunded for savings, but not restructured.
- 5 The district would not be able to make a tax levy to fund payments due during fiscal year 2019, so those payments, estimated at \$1,828,173, would have to be made from funds on hand or bond proceeds.



# Appendix D: Financial Documents: The estimated debt structure and tax levies for the bonds

## Brainerd School District, No. 181

### Analysis of Possible Structure for Capital and Debt Levies

#### Questions 1 & 2

Estimates based on Current Refundings in 2016

\$137,710,000 Voter Approved Bond Issue  
\$31,805,000 Board Approved Financing  
25 Years; Wrapped Around Existing Debt

December 19, 2017

Levy Pay, Fiscal Year	Tax Capa- city Value <sup>1</sup> (\$000s)	Existing Commitments				Other Levies		Proposed New Debt			Combined Totals			
		Building Bonds <sup>2,4</sup>	All Facilities Bonds <sup>2</sup>	OPEB Bonds <sup>2,4</sup>	Est. Debt Excess <sup>3</sup>	State Debt Aid	Net Levy	Tax Rate	Existing Leases	New Lease	Principal	Interest	Est. Debt Excess <sup>3</sup>	Adjusted Debt Levy
2017	2018	56,091	4.1%	6,565,860	44,520	2,748,391	(414,948)	8,943,823	15.95	817,412	-	-	-	8,943,823
2018	2019	57,317	2.2%	6,547,170	44,520	2,759,101	(682,900)	8,667,890	15.12	813,072	-	-	-	8,667,890
2019	2020	58,177	1.5%	1,869,735	44,520	2,598,579	(374,032)	4,138,802	7.11	817,892	1,085,000	3,544,620	5	7,604,076
2020	2021	59,050	1.5%	1,869,315	44,520	2,599,614	(180,513)	4,332,836	7.34	751,657	845,000	6,156,978	-	7,313,447
2021	2022	59,050	0.0%	1,843,590	44,520	2,623,118	(180,534)	4,330,684	7.33	453,552	1,165,000	6,092,750	-	7,620,638
2022	2023	59,050	0.0%	1,859,550	44,520	2,609,163	(180,449)	4,332,784	7.34	453,552	1,490,000	6,052,215	(304,826)	7,615,550
2023	2024	59,050	0.0%	2,131,185	2,270,520	-	(180,459)	4,221,176	7.35	453,552	1,490,000	6,001,345	(304,622)	7,729,290
2024	2025	59,050	0.0%	4,514,528	-	-	(176,068)	4,338,459	7.35	453,552	1,595,000	5,943,513	(304,622)	7,605,267
2025	2026	59,050	0.0%	4,514,948	-	-	(180,581)	4,334,366	7.34	441,092	1,655,000	5,887,895	(304,251)	7,615,789
2026	2027	59,050	0.0%	4,516,995	-	-	(180,598)	4,336,397	7.34	416,172	1,725,000	5,830,188	(304,632)	7,628,326
2027	2028	59,050	0.0%	4,515,263	-	-	(180,680)	4,334,583	7.34	150,150	1,805,000	5,765,988	(305,133)	7,648,604
2028	2029	59,050	0.0%	-	-	-	-	-	-	696,380	6,250,000	5,706,818	(305,944)	12,248,714
2029	2030	59,050	0.0%	-	-	-	-	-	-	696,380	6,800,000	5,473,680	(489,949)	12,397,394
2030	2031	59,050	0.0%	-	-	-	-	-	-	696,380	7,065,000	5,219,615	(489,896)	12,403,794
2031	2032	59,050	0.0%	-	-	-	-	-	-	696,380	7,330,000	4,955,630	(486,118)	12,403,794
2032	2033	59,050	0.0%	-	-	-	-	-	-	696,380	7,605,000	4,681,863	(486,152)	12,404,844
2033	2034	59,050	0.0%	-	-	-	-	-	-	696,380	7,885,000	4,397,385	(486,194)	12,400,321
2034	2035	59,050	0.0%	-	-	-	-	-	-	348,190	8,515,000	4,102,560	(496,013)	12,752,425
2035	2036	59,050	0.0%	-	-	-	-	-	-	-	9,200,000	3,776,610	(510,097)	13,115,343
2036	2037	59,050	0.0%	-	-	-	-	-	-	-	9,560,000	3,424,200	(524,614)	13,108,796
2037	2038	59,050	0.0%	-	-	-	-	-	-	-	9,930,000	3,051,360	(524,352)	13,106,076
2038	2039	59,050	0.0%	-	-	-	-	-	-	-	10,310,000	2,664,090	(524,243)	13,098,551
2039	2040	59,050	0.0%	-	-	-	-	-	-	-	10,730,000	2,262,000	(523,942)	13,117,658
2040	2041	59,050	0.0%	-	-	-	-	-	-	-	11,150,000	1,843,530	(524,706)	13,118,500
2041	2042	59,050	0.0%	-	-	-	-	-	-	-	11,585,000	1,408,680	(524,740)	13,118,624
2042	2043	59,050	0.0%	-	-	-	-	-	-	-	12,035,000	956,865	(524,745)	13,116,713
2043	2044	59,050	0.0%	-	-	-	-	-	-	-	12,500,000	487,500	(524,669)	13,112,206
2044	2045	59,050	0.0%	-	-	-	-	-	-	-	-	-	-	-
Totals				40,748,138	2,537,640	15,937,866	(2,911,833)	56,311,811	6,475,205	10,445,893	161,465,000	111,812,863	(9,815,007)	273,404,898
											329,716,708	16,920,898		346,637,607

1 Tax capacity value for taxes payable in 2017 is the actual final value and the value for 2018 is a preliminary figure from Crow Wing County. Estimates for future years are based on the percentage changes as shown above.

2 Initial debt service levies (prior to subtracting debt equalization aid) are set at 105 percent of the principal and interest payments during the next fiscal year.

3 Debt excess adjustments for taxes payable in 2017 and 2018 are actual amounts. Debt excess for future years is estimated at 4% of the prior year's initial debt service levy.

4 Relinquishing Estimates as of 8/17/17 and 10/25/17. Building bonds refunded with a 5 year bond term extension. OPEB bonds refunded for savings, but not restructured.

5 The district would not be able to make a tax levy to fund payments due during fiscal year 2019, so those payments, estimated at \$3,544,620, would have to be made from funds on hand or bond proceeds.





# Appendix D: Financial Documents: The estimated debt structure and tax levies for the bonds

## Brainerd School District, No. 181 Analysis of Possible Structure for Capital and Debt Levies

### Questions 2 & 3

Estimates based on Current Refundings in 2018

\$77,350,000 Voter Approved Bond Issue  
\$14,515,000 Board Approved Financing  
25 Years: Wrapped Around Existing Debt

December 19, 2017

Principal Amount:	\$77,350,000	FM Bond for IQ	Abatement Bonds	Lease Purchase
Dated Date:	7/1/2018	7/1/2018	7/1/2018	7/1/2018
Bond Term	25 Years	20 Years	15 Years	15 Years
Avg. Interest Rate:	3.90%	3.60%	2.75%	3.50%

Levy	Pay. Fiscal Year	Tax Capa- city Value <sup>1</sup>	Existing Commitments					Other Levies		Proposed New Debt				Combined Totals			
			Building Bonds <sup>2,4</sup>	Alt Facilities Bonds <sup>2,4</sup>	OPEB Bonds <sup>2,4</sup>	Est. Debt Excess <sup>3</sup>	State Debt Aid	Net Levy	Tax Rate	Existing Leases	New Lease	Principal	Interest	Est. Debt Excess <sup>3</sup>	Adjusted Debt Levy	Adjusted Debt Levy	Other Levies
2017	2018	56,091	4.1%	6,565,860	44,520	2,748,391	(414,948)	8,943,823	15.95	817,412	-	-	2,010,173	-	8,943,823	817,412	-
2018	2019	57,317	2.2%	6,547,170	44,520	2,759,101	(682,900)	8,667,890	15.12	813,072	-	-	3,492,270	-	8,667,890	813,072	-
2019	2020	58,177	1.5%	1,869,735	44,520	2,598,579	(374,032)	4,138,802	7.11	817,892	-	3,060,000	-	-	11,018,686	817,892	-
2020	2021	59,050	1.5%	1,869,315	44,520	2,599,514	(180,513)	4,332,836	7.34	751,857	-	3,215,000	3,377,653	-	11,255,121	751,857	-
2021	2022	59,050	0.0%	1,843,590	44,520	2,623,118	(180,534)	4,330,694	7.33	453,552	-	3,020,000	3,257,108	-	11,551,657	453,552	-
2022	2023	59,050	0.0%	1,859,550	44,520	2,669,163	(180,449)	4,332,784	7.34	453,552	-	4,030,000	3,121,063	(288,839)	11,552,561	453,552	-
2023	2024	59,050	0.0%	2,131,165	2,270,520	-	(180,529)	4,221,176	7.15	453,552	-	4,290,000	2,969,323	(288,791)	11,552,561	453,552	-
2024	2025	59,050	0.0%	4,514,528	-	-	(176,068)	4,338,459	7.35	453,552	-	1,900,000	2,807,663	(293,340)	11,552,561	453,552	-
2025	2026	59,050	0.0%	4,516,995	-	-	(180,581)	4,334,366	7.34	453,552	-	1,970,000	2,738,220	(185,988)	11,552,561	453,552	-
2026	2027	59,050	0.0%	4,515,283	-	-	(180,598)	4,336,397	7.34	416,172	-	1,950,000	2,670,048	(186,106)	11,552,561	453,552	-
2027	2028	59,050	0.0%	-	-	-	(180,680)	4,334,583	7.34	150,150	-	2,050,000	2,523,998	(186,598)	11,552,561	453,552	-
2028	2029	59,050	0.0%	-	-	-	-	-	-	-	-	2,910,000	2,416,045	(220,716)	11,552,561	453,552	-
2029	2030	59,050	0.0%	-	-	-	-	-	-	-	-	3,195,000	2,297,213	(226,835)	11,552,561	453,552	-
2030	2031	59,050	0.0%	-	-	-	-	-	-	-	-	3,325,000	2,173,543	(227,060)	11,552,561	453,552	-
2031	2032	59,050	0.0%	-	-	-	-	-	-	-	-	3,445,000	2,045,353	(226,896)	11,552,561	453,552	-
2032	2033	59,050	0.0%	-	-	-	-	-	-	-	-	3,565,000	1,912,585	(226,599)	11,552,561	453,552	-
2033	2034	59,050	0.0%	-	-	-	-	-	-	-	-	3,705,000	1,774,590	(226,738)	11,552,561	453,552	-
2034	2035	59,050	0.0%	-	-	-	-	-	-	-	-	3,840,000	1,626,525	(226,676)	11,552,561	453,552	-
2035	2036	59,050	0.0%	-	-	-	-	-	-	-	-	3,985,000	1,472,865	(226,615)	11,552,561	453,552	-
2036	2037	59,050	0.0%	-	-	-	-	-	-	-	-	4,140,000	1,313,235	(226,676)	11,552,561	453,552	-
2037	2038	59,050	0.0%	-	-	-	-	-	-	-	-	4,300,000	1,147,425	(226,689)	11,552,561	453,552	-
2038	2039	59,050	0.0%	-	-	-	-	-	-	-	-	4,445,000	975,975	(225,814)	11,552,561	453,552	-
2039	2040	59,050	0.0%	-	-	-	-	-	-	-	-	4,635,000	795,210	(226,628)	11,552,561	453,552	-
2040	2041	59,050	0.0%	-	-	-	-	-	-	-	-	4,820,000	607,230	(226,774)	11,552,561	453,552	-
2041	2042	59,050	0.0%	-	-	-	-	-	-	-	-	5,005,000	412,035	(226,643)	11,552,561	453,552	-
2042	2043	59,050	0.0%	-	-	-	-	-	-	-	-	5,200,000	209,235	(226,640)	11,552,561	453,552	-
2043	2044	59,050	0.0%	-	-	-	-	-	-	-	-	5,365,000	-	-	11,552,561	453,552	-
2044	2045	59,050	0.0%	-	-	-	-	-	-	-	-	-	-	-	11,552,561	453,552	-
Totals				40,748,138	2,537,640	15,937,866	(2,911,833)	56,311,811		8,475,205	-	91,885,000	52,745,478	(5,011,609)	144,718,711	201,030,521	6,475,205

<sup>1</sup> Tax capacity value for taxes payable in 2017 is the actual final value and the value for 2018 is a preliminary figure from Crow Wing County. Estimates for future years are based on the percentage changes as shown above.

<sup>2</sup> Initial debt service levies (prior to subtracting debt equalization aid) are set at 105 percent of the principal and interest payments during the next fiscal year.

<sup>3</sup> Debt excess adjustments for taxes payable in 2017 and 2018 are actual amounts. Debt excess for future years is estimated at 4% of the prior year's initial debt service levy.

<sup>4</sup> Refunding Estimates as of 8/1/17 and 10/25/17. Building bonds refunded with a 5 year bond term extension. OPEB bonds refunded for savings, but not restructured.

<sup>5</sup> The district would not be able to make a tax levy to fund payments due during fiscal year 2019, so those payments, estimated at \$2,010,173, would have to be made from funds on hand or bond proceeds.





# Appendix D: Financial Documents: The estimated debt structure and tax levies for the bonds

## Brainerd School District, No. 181 Analysis of Possible Structure for Capital and Debt Levies

Questions 1, 2 & 3

Estimates based on Current Refundings in 2018

\$145,710,000 Voter Approved Bond Issue  
\$31,805,000 Board Approved Financing  
25 Years, Wrapped Around Existing Debt

December 19, 2017

Principal Amount: Dated Date:		Voter Approved Bond		FM Bond for IAQ		Abatement Bonds		Lease Purchase			
Bond Term		7/1/2018 25 Years 3.90%		7/1/2018 20 Years 3.60%		7/1/2018 15 Years 2.75%		7/1/2018 15 Years 3.50%			
Avg. Interest Rate:		3.90%		3.60%		2.75%		3.50%			
Levy		Tax Capa- city Value 1		Existing Commitments						Other	
Pay. Year	Fiscal Year	Building Bonds 2,4	All Facilities Bonds 2	OPEB Bonds 2,4	Est. Debt Excess 3	State Debt 4	Net Levy	Tax Rate	Existing Leases		
2017	2018	56,091	4.1%	44,520	2,748,391	(414,948)	8,943,823	15.95	817,412		
2018	2019	57,317	2.2%	44,520	2,759,101	(682,900)	8,667,890	15.12	813,072		
2019	2020	58,177	1.5%	44,520	2,598,579	(374,032)	4,138,802	7.11	817,892		
2020	2021	59,050	0.0%	44,520	2,599,514	(180,513)	4,332,836	7.34	751,657		
2021	2022	59,050	0.0%	44,520	2,623,118	(180,534)	4,330,694	7.33	453,552		
2022	2023	59,050	0.0%	44,520	2,609,163	(180,449)	4,332,784	7.34	453,552		
2023	2024	59,050	0.0%	2,131,185	2,270,520	(180,529)	4,221,176	7.15	453,552		
2024	2025	59,050	0.0%	4,514,948	-	(176,068)	4,338,459	7.35	453,552		
2025	2026	59,050	0.0%	4,516,995	-	(180,581)	4,334,366	7.34	453,552		
2026	2027	59,050	0.0%	4,515,263	-	(180,588)	4,336,397	7.34	441,092		
2027	2028	59,050	0.0%	-	-	(180,680)	4,334,583	7.34	416,172		
2028	2029	59,050	0.0%	-	-	-	-	-	150,150		
2029	2030	59,050	0.0%	-	-	-	-	-	-		
2030	2031	59,050	0.0%	-	-	-	-	-	-		
2031	2032	59,050	0.0%	-	-	-	-	-	-		
2032	2033	59,050	0.0%	-	-	-	-	-	-		
2033	2034	59,050	0.0%	-	-	-	-	-	-		
2034	2035	59,050	0.0%	-	-	-	-	-	-		
2035	2036	59,050	0.0%	-	-	-	-	-	-		
2036	2037	59,050	0.0%	-	-	-	-	-	-		
2037	2038	59,050	0.0%	-	-	-	-	-	-		
2038	2039	59,050	0.0%	-	-	-	-	-	-		
2039	2040	59,050	0.0%	-	-	-	-	-	-		
2040	2041	59,050	0.0%	-	-	-	-	-	-		
2041	2042	59,050	0.0%	-	-	-	-	-	-		
2042	2043	59,050	0.0%	-	-	-	-	-	-		
2043	2044	59,050	0.0%	-	-	-	-	-	-		
2044	2045	59,050	0.0%	-	-	-	-	-	-		

Appendix D: Financial Documents: The estimated tax impact of the proposed bonds on various types and values of property

PRELIMINARY INFORMATION - FOR REVIEW AND COMMENT

**Brainerd School District, No. 181**

Analysis of Tax Impact for Potential Financing

December 19, 2017

	Question 1	Question 2	Question 3	All Questions
Voter Approved School Building Bond Amount	\$68,360,000	\$69,350,000	\$8,000,000	\$145,710,000
Project Amount, Including all Financing Sources	\$104,000,000	\$93,000,000	\$8,000,000	\$205,000,000
Number of Years	25	25	25	

Type of Property	Estimated Market Value	Estimated Tax Increase, Pay 18 to Pay 19 *				
		Annually	Annually	Annually	Annually	Monthly
Residential Homestead	\$50,000	\$8	\$9	\$3	\$20	\$2
	75,000	12	13	4	29	2
	100,000	19	21	6	47	4
	125,000	27	29	9	65	5
	156,200	36	39	12	87	7
	175,000	42	45	14	100	8
	200,000	49	53	16	118	10
	250,000	64	69	21	153	13
	300,000	79	85	25	189	16
	400,000	108	117	35	260	22
Commercial/Industrial	\$50,000	\$20	\$22	\$7	\$49	\$4
	100,000	41	44	13	98	8
	219,900	99	107	32	238	20
	500,000	251	271	81	603	50
	1,000,000	522	564	169	1,255	105
Agricultural Homestead ** (average value per acre of land and buildings)	\$2,000	\$0.19	\$0.18	\$0.08	\$0.39	\$0.03
	3,000	0.28	0.26	0.12	0.59	0.05
	4,000	0.37	0.35	0.15	0.78	0.07
	5,000	0.47	0.44	0.19	0.98	0.08
	6,000	0.56	0.53	0.23	1.17	0.10
Agricultural Non-Homestead** (average value per acre of land and buildings)	\$2,000	\$0.37	\$0.35	\$0.15	\$0.78	\$0.07
	3,000	0.56	0.53	0.23	1.17	0.10
	4,000	0.75	0.70	0.31	1.56	0.13
	5,000	0.94	0.88	0.39	1.96	0.16
	6,000	1.12	1.05	0.46	2.35	0.20
Seasonal Recreational	75,000	\$20	\$22	\$7	\$49	\$4
	100,000	27	29	9	65	5
	202,000	55	59	18	132	11
	350,000	95	103	31	228	19
	500,000	136	147	44	326	27

* Estimated tax increase includes principal and interest payments on the new bonds. The figures in the table are based on school district taxes for debt service and lease levies only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the homeowner's Homestead Credit Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net effect of the proposed bond issue for many property owners.
** For agricultural property, estimated tax impact includes 40% reduction due to the School Building Bond Agricultural Credit. Average value per acre is the total assessed value of all land & buildings divided by total acres. Homestead examples exclude the house, garage, and one acre, which has the same tax impact as a residential homestead.

