



Independent School District 152



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Budget Planning - Capital Outlay Guidelines

Administrative Procedure: 701.2

Section: Non-instructional Operations
and Business Services

Date Adopted: 03/24/1998

Date Revised: 05/10/2022

Date Reviewed: 05/10/2022

I. Definition of Capital Outlay:

"Site improvements, building improvements, and capital repairs are of such magnitude that they represent an expenditure with a minimum individual project cost of \$1,000.00, with the useful life of at least ten years, and significantly increase the value and/or extend the useful life in the instance of capital repair. Equipment represents an expenditure with a minimum unit cost of \$500 with a useful life of at least four years."

II. Allocations will be based on the following (in priority):

- A. Health and Safety
- B. Energy Conservation
- C. Building Preservation
- D. Instructional Equipment
- E. Convenience
- F. Appearance

III. Requests will be made as to budget categories:

A. Operating Capital

Revenue may be used for repair and restoration of existing district-owned facilities, new construction correcting existing health and safety hazards, equipping and reequipping buildings, surplus school buildings that are used substantially for public non-school purposes, leasing buildings, and purchasing or leasing interactive telecommunications equipment. This revenue may also be used to pay capital expenditure-related assessments of any entity formed under a cooperative agreement between two or more districts, to purchase or lease computers and related materials, copying machines, telecommunications equipment, and other non-instructional equipment, to purchase or

lease equipment for instructional programs, to purchase textbooks, to purchase library books, and to purchase vehicles other than school buses. Most items can be readily classified as equipment. However, the following are examples of equipment items that could appear to qualify as supplies: Encyclopedias, large wall maps, large freestanding globes, band and choir uniforms, chairs, and library books representing initial adoptions and later substantive improvements.

B. Health & Safety

This revenue is available based on approval of an application to the Commissioner of Education for hazardous substance removal, fire code compliance, or life safety repairs. The revenue may be used to correct fire safety hazards or life safety hazards or for the removal or encapsulation of asbestos, asbestos-related repairs, clean-up and disposal of PCBs, or clean-up removal, disposal, and repairs related to storing heating fuel or transportation fuels.

C. Other Capital Building Lease

This revenue may be used to pay capital expenditures related to the lease of non-school district properties for educational purposes. This levy can be made only after securing prior approval from the Minnesota State Department of Education.

IV. Allocations to buildings for facilities and equipment will be based on the number of pupil units.

V. Responsibilities - Media

A. New library books for each building level library/media center - budget established and controlled by the coordinator of media services in consultation with building media center and principals - selection of materials and decision to purchase - principals.

B. Audiovisual materials housed at the Moorhead High School Media Center and circulated to the schools (films, filmstrips, kits, etc.) - budget established and controlled by the coordinator of media services - materials evaluated and recommended for purchase by teachers, librarians, and principals - the decision to purchase - district media director.

C. Audio visual equipment/software for buildings (projectors, overheads, video equipment, software, etc.) - budget established and controlled by the coordinator of media services - needs to be established by building AV coordinators in consultation with coordinator of media services and building principals - the decision to purchase - coordinator of media services.

D. Encyclopedias for libraries - equipment budget established and controlled by building principals in consultation with building media specialists. Encyclopedias based on CD-Rom will be purchased from technology and/or audiovisual budgets.

VI. Technology purchases

A. Will be made from district and/or building equipment budgets as well as the District's long-range technology budget.

VII. District-wide programs, including special education, gifted, ESL

A. Needs that cannot be addressed in the discretionary funds will be reviewed by central administration (federal funds and basic levy).

VIII. School Board

A. Will approve the budget allocations in total, not by line item. The administration will have the discretion to move monies around within the budgeted amounts.