



**MOORHEAD**  

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**AREA PUBLIC SCHOOLS**

# **2015-2016 Annual Operating Plan**

The mission of the Moorhead School District  
is to develop the maximum potential of every learner  
to thrive in a changing world.

**2015-2016  
ANNUAL OPERATING PLAN  
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## SCHOOL BOARD

	<b>Term Expiration</b>
Cindy Fagerlie, Chairperson	2017
Bill Tomhave, Vice Chairperson	2019
Laurie Johnson, Clerk	2019
Scott Steffes, Treasurer	2017
Matt Valan, Director	2017
Lisa Erickson, Director	2017
Mark Altenburg, Director	2019

## CENTRAL OFFICE TEAM

Dr. Lynne A. Kovash, Superintendent

Brandon Lunak, Assistant Superintendent

Kristen Dehmer, Executive Director of Human Resources

Jill Skarvold, Executive Director of Learner Support Services

Dan Markert, Executive Director of Information Systems and Instructional Support

Missy Eidsness, Executive Director of School Improvement and Accountability

**INDEPENDENT SCHOOL DISTRICT 152  
MOORHEAD, MINNESOTA**

**MISSION STATEMENT**

The mission of Moorhead Area Public Schools is to develop the maximum potential of every learner to thrive in a changing world.

**THE SCHOOL ENTITY**

Moorhead Area Public Schools (MAPS) encompasses 206 square miles in Clay County, Minnesota and includes all or part of 11 townships. The district is 34 miles long, ranges from 3½ to 9½ miles wide and is bordered on the west by the Red River. The communities of Moorhead, Georgetown, Kragnes, Sabin, and Rustad are all part of the district. The district currently employs over 800 people in full and part-time positions. The district operates a maintenance garage, an education center, three elementary schools, a middle school, a high school and an area learning center.

**OBJECTIVES OF THE ANNUAL OPERATING PLAN**

1. To approve the 2015-2016 preliminary budget.
2. To project revenue and expenditures for a two-year period beyond the current budget.
3. To present historical information.
4. To have the above information organized in such a manner that it may be used as a tool in the district's long-range planning process.

# MOORHEAD AREA PUBLIC SCHOOLS

## Operating Levy Priority Areas Update

June 2015

**Priority Area # 1: To provide a source of stable and predictable revenue to avoid further reductions including teacher and staff layoffs, program reductions or elimination, and reduced services. (\$4,100,000)**

Minnesota's financial outlook for the state has improved in the last couple of years. For the 2015-2016 and the 2017-2018 school years, two percent was added to the basic per pupil formula. In 2010, the district had been projecting deficits of \$2.0 million for 2011-2012, \$2.18 million for the 2012-2013, and \$3.7million for the 2013-2014. Combining the referendum revenue with the increase in state aid, these deficits have been addressed and the fund balance has been stabilized.

**Priority Area # 2: To provide resources necessary to preserve and improve class sizes in the core academic areas at the secondary level and to preserve and improve class sizes at the elementary level. (up to \$1,170,000)**

### Moorhead High School

Since 2011-2012 the high school has seen an increase in staffing in the following areas: Instrumental Music, vocal music, English/Language Arts, mathematics, science, retained positions added with EduJobs funds (2.123 FTE in the areas of science, mathematics and English/Language Arts). The additional FTE allotments that were added to high school allowed the high school to stay at or slightly below the district's targeted staffing ration of 30:1 in core subjects.

### Horizon Middle School

**2011-2012 School Year-** Since 2011-2012 Instrumental Music, vocal music, STEM, ELL, literacy support, mathematics, dean of students; teachers now teach 5 out of 6 classes which dramatically impacted class size; retained positions added with EduJobs funds. World Languages were Increased FTE by 2.5 to add world language offerings (Spanish and Chinese). STEM offerings also increased with this additional allotment.

### Elementary School

Retained positions added with EduJobs funds and additional sections were added to accommodate an increased enrollment and to remain within the district's targeted class size range.

### District Wide Teaching FTE Changes

Year	Licensed Staffing	Increase/Decrease
2012-2013	393.8	
2013-2014	422.12	28.32
2014-2015	437.02	14.9
2015-2016	452.61	15.59

**MOORHEAD AREA PUBLIC SCHOOLS**

Operating Levy Priority Areas Update

June 2015

**Priority Area # 3: To repair and replace aging technology equipment and expand student use of and access to technology. (\$294,000)**

The Technology Department has conducted district wide technology audit, completed network infrastructure upgrade, upgraded wireless access points, upgraded the district's phone system, increased technology integration to include the expansion of online learning options (Haiku), transitioned to a more user-friendly data warehouse, implemented online teacher evaluation system, begin a replacement cycle to bring the district's hardware back into a 5-6 year replacement cycle, added computer labs or iPads to accommodate the district's STEM initiative, upgraded security cameras and added cameras in buildings that did not have cameras.

**Priority Area # 4: To provide increased access to world language. (\$158,000)**

**Moorhead High School**

2011-2012 School Year- Added Chinese

2012-2013 School Year- Added additional sections of Chinese based on student demand.

**Horizon Middle School**

2012-2013 School Year- Added Spanish and Chinese offerings.

**Priority Area # 5: To Provide increased access to early childhood programs. (\$158,000)**

2010-2011 School Year- Added Jump Start in January 2011 to serve an additional 36 at-risk preschool students in collaboration with Head Start.

2011-2012 School Year- Continued Jump Start and expanded preschool offerings. Leverage funding sources to maximize the use of resources from Community Education, special education, general education, and fees; Kinder Plus (K+) fee reduction:

	2010-11 Annual	2010-11 Monthly	2011-12 Annual	2011-2012 Monthly
Full Fee	\$2,340	\$260	\$1,200	\$133
Reduced Fee A	\$1,170	\$130	\$600	\$67
Reduced Fee B	\$585	\$65	\$300	\$33
Reduced Fee C	N/A	N/A	No Charge	No Charge

2012-2013 School Year- Expanded Jump Start, enrollment has tripled compared to 2011-2012.

## I. GENERAL FUND

### INTRODUCTION

The district is anticipating 2015-2016 General Fund revenues of \$68.9 million. This reflects an increase of approximately \$3.1 million compared to 2014-2015. This increase is due primarily to a 2% increase on the basic formula allowance, an estimated increase in enrollment of approximately 100 students. Expenses for the General Fund are anticipated to be \$67.6 million. This reflects an increase of approximately \$1.3 million compared to projected expenditures from 2014-2015. The primary reasons for this increase include the continued addressing of the priorities established during the 2010 referendum campaign and the addition of approximately 17.09 full time equivalent teaching and support staff positions. Additionally, a total of two school buses will be purchased in 2015-2016. This represents a continuation of the upgrading of the district's bus fleet.

Projected changes to revenues and expenditures are made, when known, as close to actual amounts as possible; an increase in state or federal revenue is generally not assumed. For example, per pupil allowance will increase from \$5,831 for 2014-2015, \$5,948 for 2015-2016 and \$6,067 for 2016-2017. The increase from 2015 to 2016 and 2016 to 2017 is due to the 2% increase on the basic formula. Beyond that, no increase in revenue is assumed from the state. Assumed increases to expenditures range from approximately 3% for salaries to typically 8-10% for health insurance premiums. Energy costs are generally assumed to increase at a 5-7% annual rate. Other expenses are assumed to increase using the Consumer Price Index (CPI), which is typically in the range of 2-3% annually.

The net result of the recommended General Fund budget is a combined restricted and unassigned fund balance increase of \$1.3 for 2015-2016. The June 30, 2015 restricted and unassigned General Fund balance is projected to be \$16.9, or 25.01% of total expenditures. Budget assumptions will be monitored to verify accuracy as new information becomes available. A revised budget will be presented to the board in approximately January 2016.

On November 2, 2010, school district residents approved an operating levy request in the amount of \$850 per student, which was expected to generate approximately \$5.2 million in revenue for seven years; 2014-2015 is the fourth of seven years in which the revenue will be received. The total number of votes cast was 12,995 of which 6,950 were "yes" (53.5%) and 6,045 were "no" (46.5%). The passage of the operating levy came one year after the first attempt failed on a vote of 4,078 (49.3%) in favor and 4,195 (50.7%) against the proposal, a difference of 117 votes out of 8,273 votes cast. Starting in the 2014-2015 school year, the Minnesota legislature changed per pupil counting for the state funding formula. This resulted in a change in our referendum amount from \$850 per student to \$949.52 per student. This increase was due to legislative changes in how students are counted and weighted. This however did not result in an increase in taxes, but rather ensured the same funding amount for school districts.

This version of the Annual Operating Plan (AOP) continues to reflect the changes that were made to the district's fund balance policy in 2011. The purpose of the policy revision was to create fund balance classifications that allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).

<b>REVENUE</b>	<b>Line #</b>
<b>Property Taxes</b> .....	<b>1</b>
The property taxes for fiscal year 2015 remain relatively flat compared to 2016 with the primary source within that category being operating levy revenue.	
<b>Interest</b> .....	<b>2</b>
Interest rates remain at historically low levels.	
<b>Tuition and Fees</b> .....	<b>3</b>
This line item includes reimbursement from Lakes Country Service Cooperative (LCSC) special education, medical assistance/3 <sup>rd</sup> party billing, and tuition for special education services that are not included in the calculation for special education aid/tuition.	
<b>Other Local Sources</b> .....	<b>4</b>
Included are the fees from participation in extra-curricular activities, ticket sales from activity events, rent from school facilities, rent from other property, student teacher reimbursement, concessions, reimbursement from Lakeland Mental Health Day Treatment, and other miscellaneous sources.	
<b>General Education Aid</b> .....	<b>5</b>
This represents the state's share of the basic general education revenue that includes transportation revenue. The increase in fiscal year 2016 compared to 2015 is primarily due to a basic formula allowance increase of 2% increase.	
<b>Tax Credits</b> .....	<b>6</b>
The Border City Tax Credit is the largest of the tax credits that the district receives.	
<b>Non-Public Transportation Aid</b> .....	<b>7</b>
The district receives funding to support non-public transportation. The state mandates non-public student transportation.	



**Special Education Aid.....8**

Special education aid represents partial reimbursement for expenditures in special education. The aid represents a percentage of salary and supply costs incurred by the district including the necessary adjustments for tuition. The district also receives aid for excess special education costs.

**Federal Sources ..... 9-10**

The district receives a number of federal grants both directly and through the State of Minnesota. Generally, the two largest grants in this section are the Elementary and Secondary Education Act (ESEA), such as Title I, and flow-thru funding for special education.

**Operating Capital..... 12-15**

The formula for calculating operating capital revenue is \$79 plus \$109 multiplied by the facilities age index (1.2987 for 2014-15) multiplied by the adjusted marginal cost pupil units. In addition, districts that operate year round programs such as the RRALC are entitled to \$30 for each pupil unit attending a year round program. The aid/levy proportion is the same percentage as the general education formula allowance funding.

**Lease Levy .....16**

The district is authorized under MN Statute 126C.40 to levy for the cost of leasing space for instructional purposes or for school storage. The district submits an annual application to the Minnesota Department of Education (MDE) for approval. The total levy for a year must not exceed \$162 times the resident pupil units for the fiscal year to which the levy is attributed. In 2012-2013, the district entered into a lease agreement with LCSC for Adult Basic Education (ABE). The increase to the lease levy is due to the building additions at Robert Asp Elementary and Probstfield Center for Education.

**Sale of Equipment/Property ..... 18**

Equipment that is no longer of use to the district is sold at a public auction or with public notice and the receipts are deposited in the capital outlay fund. Exceptions are made when state statute dictates that proceeds must be allocated elsewhere.

**Health and Safety .....20**

To receive health and safety revenue for any fiscal year a district must submit to the MDE an application for aid and levy. The application may be for hazardous substance removal, fire and life safety code repairs, labor and industry regulated facility and equipment violations, and health, safety, and environmental management, including indoor air quality management. The revenue received is equal to the expenditures of the approved projects (refer to lines 79-85). The district no longer receives state aid for health and safety expenditures.

**EXPENDITURES**

**LINE #**

**Administration and Support Services ..... 25-28**

Included are all costs for general administration, instructional administration, school site administration, and administrative support services. Administrative services are defined as those provided by administrators who are in charge of instructional or instruction-related units including the school board members, superintendent, assistant superintendent, principals, and directors of instructional areas. Included are the costs of their immediate offices, including those individuals in direct support of the administrator and the administrative support positions.

**Regular and Vocational Instruction ..... 29-33**

Included are all activities related to the teaching of students in the classroom and co-curricular activities at the kindergarten, elementary and secondary levels excluding expenditures for special education instruction.

**Special Education Instruction ..... 34-37**

Included is the budget for activities that provide learning experiences for students of any age who, because of certain atypical characteristics or conditions, have been identified as requiring, or who would benefit by, educational programs differentiated from those provided students in regular or vocational instruction.

**Instructional Support Services ..... 38-41**

Included is the budget for activities for assisting the instructional staff with the content and process of providing learning experiences for students in grades K-12. This includes, but is not limited to, the organization, management and operation of libraries and media centers and the budgets for staff development.

**Pupil Support Services ..... 42-45**

Services for students other than instructional are included. The services include counseling and guidance, health, psychological, social work, crime prevention, and others.

**Operations and Maintenance of Buildings and Grounds ..... 46-50**

Included are the expenses related to maintaining and sustaining the utility, economic and aesthetic value of existing district-owned property.

**Transportation Services ..... 51-55**

Includes the salaries and benefits and other costs related to student transportation.

**Aid Anticipation Certificates ..... 56**

Represents expenses incurred for the issuance of aid anticipation certificates due to cash shortages resulting from legislated aid payment shifts or delays.

**Property/Liability Insurance ..... 57**

## OPERATING CAPITAL EXPENDITURES

Capital expenditures consist of expenditures for acquisition, additions, or improvement of sites, buildings, and equipment. An item qualifies as equipment if all the following criteria are met:

- It retains its original shape and appearance with use. It has a normal useful life of at least three years.
- It is nonexpendable. That is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
- It represents an investment of money (usually a unit cost range of greater than \$500), which makes it feasible and advisable to capitalize the item.
- It does not lose its identity through incorporation into a different or more complex unit or substance.

Under a property control system each item or group of like items would be separately inventoried and controlled.

### **Special Assessments .....59**

Special assessments are based on city improvements including projects related to repaving streets, curb and gutter work, and other needed improvements for city services.

### **Leases .....60**

The district currently has lease agreements with the City of Moorhead for the Sports Center and Outreach Center, LaFamiglia Limited Partnership for RRALC, Fargo Schools for the gymnastics center, and Lakes Country Service Cooperative for the YES program and for ABE. The annual lease payment for the 2012 multi-purpose room addition at S.G. Reinertsen is also included, and for the 2015 the Robert Asp Elementary and Probstfield Center for Education additions are included. The new addition to S.G.Reinertsen is included in the amounts also.

### **Telephone/Telecommunications .....61**

Expenses include equipment and the leasing of telephone lines. E-rate reimbursements are included in this item.

### **Building Discretionary Allocation .....62**

Each building is allocated capital funds to cover incidental expenses that are not part of the long-range facilities plan. The allocation is \$8.05 per student based on projected enrollment.

### **Athletics .....63**

This item is for additions and replacement of athletic equipment.

### **Textbook/Curriculum Adoption .....64**

These expenses are related to the district's curriculum review process.

**Music .....65**  
These funds are used for additions and replacement of district-owned musical instruments.

**Media .....66**  
Audiovisual equipment and application software are purchased based on the recommendation of the building technicians, media specialists, and principals with assistance from the Director of Media Services and Executive Director of Information Systems and Instructional Support. Media/library print books and electronic resources are purchased as recommended by building media specialists in collaboration with the Director of Media Services & the Executive Director of Information Systems and Instructional Support.

**Equipment Contingency Fund .....67**  
Equipment that must be replaced immediately for continuity of instructional programs or for equipment essential for district operations is purchased when necessary from these funds. This item includes the leases and maintenance plans for district copiers.

**Technology Plan .....68**  
The technology plan is attached and details the annual operating costs and planned acquisitions.

**Building Construction and Maintenance Plan .....69**  
The building construction and maintenance plan is attached. It details the projected expenditures by building. This budget is also for the replacement of lawn maintenance and snow removal equipment.

**Deferred Maintenance .....70**  
Deferred maintenance revenue is intended for repairs and maintenance of the physical plant. The district is currently using this revenue primarily for roof repairs and maintenance.

**Transportation Equipment.....71**  
This allocation is used to purchase school buses or vans.

**Health and Safety Expenditures ..... 73-79**  
The State Commissioner of Education has approved all of the expenditures included in this category. To be considered by the Commissioner for health and safety funding projects must be related to hazardous substance removal, fire and life safety code repairs, labor and industry regulated facility and equipment violations, or health, safety, and environmental management including indoor air quality management. MN Statute 123B.57 defines the health and safety program.

**MOORHEAD AREA PUBLIC SCHOOLS**  
Fiscal Year 2015 Revised Budget

	FY14	FY15	FY16	FY17	FY18	FY19
GENERAL FUND (01)	Actual	Revised	Preliminary	Projected	Projected	Projected
<b>REVENUES</b>						
1 Property Taxes	5,275,454	4,717,821	5,010,821	5,010,821	5,010,821	3,710,821
2 Local Sources	1,069,641	1,066,392	1,087,700	1,109,430	1,131,599	1,154,211
3 General Education Aid	40,948,081	44,067,316	45,684,278	47,185,790	48,234,032	49,482,500
4 Other State Aids	518,767	422,636	479,960	483,743	487,602	491,538
5 Special Education Aid	9,693,955	9,878,940	9,878,940	9,878,940	9,878,940	9,878,940
6 Federal Aids Grants	3,047,320	3,046,974	3,046,974	3,046,973	3,046,973	3,046,973
7 Capital Outlay	2,069,235	2,146,218	3,123,040	3,392,995	3,392,998	3,393,001
8 Health & Safety	188,105	483,782	616,598	105,000	105,000	105,000
<b>9 TOTAL REVENUES</b>	<b>62,810,558</b>	<b>65,830,079</b>	<b>68,928,311</b>	<b>70,213,692</b>	<b>71,287,965</b>	<b>71,262,984</b>
<b>EXPENDITURES</b>						
10 Administration	3,964,178	4,053,290	4,380,470	4,514,750	4,653,190	4,795,900
11 Regular Instruction & Vocational	25,737,851	27,358,800	29,537,420	30,470,460	31,432,690	32,425,020
12 Special Services	14,300,323	14,851,470	15,246,764	15,714,240	16,196,310	16,693,450
13 Instructional Support	2,054,325	2,216,750	2,319,719	2,386,420	2,455,200	2,526,100
14 Pupil Support	1,527,639	1,591,500	1,640,590	1,691,210	1,743,430	1,797,270
15 Buildings & Grounds	4,277,225	4,340,280	4,535,564	4,696,940	4,864,901	5,039,712
16 Transportation	3,539,040	3,742,800	3,859,150	3,979,160	4,102,980	4,230,730
17 Capital Outlay	4,434,273	7,729,842	5,715,112	5,209,665	5,403,668	5,116,004
18 Health & Safety	128,925	386,576	382,182	105,000	105,000	105,000
<b>19 TOTAL EXPENDITURES</b>	<b>59,963,778</b>	<b>66,271,308</b>	<b>67,616,971</b>	<b>68,767,846</b>	<b>70,957,369</b>	<b>72,729,186</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>						
20 Restricted	(2,305,858)	(5,486,418)	(2,357,656)	(1,816,670)	(2,010,670)	(1,723,003)
21 Unassigned	5,152,637	5,045,189	3,668,996	3,262,516	2,341,266	256,801
<b>23 Restricted &amp; Unassigned Combined</b>	<b>2,846,779</b>	<b>(441,229)</b>	<b>1,311,340</b>	<b>1,445,846</b>	<b>330,595</b>	<b>(1,466,202)</b>
<b>ENDING FUND BALANCE</b>						
24 Restricted	601,064	(4,885,354)	(7,243,010)	(9,059,679)	(11,070,349)	(12,793,353)
25 Unassigned	15,408,410	20,453,599	24,122,595	27,385,111	29,726,376	29,983,177
<b>26 Restricted &amp; Unassigned Combined</b>	<b>16,009,474</b>	<b>15,568,245</b>	<b>16,879,585</b>	<b>18,325,432</b>	<b>18,656,027</b>	<b>17,189,824</b>
27 Unassigned as % of Expenditures	27.81%	35.17%	39.21%	43.16%	45.42%	44.41%
28 Restricted & Unassigned as % of Total Expenditures	26.70%	23.49%	24.96%	26.65%	26.29%	23.64%
<b>FOOD SERVICE (02)</b>						
29 Revenues	2,788,669	2,728,393	2,791,804	2,836,285	2,891,856	2,891,856
30 Expenditures	2,743,652	2,755,954	3,113,923	2,892,917	2,967,371	2,967,371
<b>31 REVENUES OVER (UNDER) EXPENDITURES</b>	<b>45,017</b>	<b>(27,561)</b>	<b>(322,119)</b>	<b>(56,632)</b>	<b>(75,515)</b>	<b>(75,515)</b>
<b>32 ENDING FUND BALANCE</b>	<b>708,789</b>	<b>681,228</b>	<b>359,109</b>	<b>302,477</b>	<b>226,962</b>	<b>151,447</b>
<b>COMMUNITY EDUCATION (04)</b>						
33 Revenues	1,580,738	1,592,730	1,611,702	1,528,200	1,556,401	1,556,401
34 Expenditures	1,431,321	1,534,213	1,576,825	1,537,900	1,579,700	1,579,700
<b>35 REVENUES OVER (UNDER) EXPENDITURES</b>	<b>149,417</b>	<b>58,517</b>	<b>34,877</b>	<b>(9,700)</b>	<b>(23,299)</b>	<b>(23,299)</b>
<b>36 ENDING FUND BALANCE</b>	<b>172,891</b>	<b>231,408</b>	<b>266,285</b>	<b>256,585</b>	<b>233,286</b>	<b>209,987</b>

INDEPENDENT SCHOOL DISTRICT #152

GENERAL FUND (01)

	2013-2014 ACTUAL	2014-2015 REVISED	2015-2016 PROJECTED	2016-2017 PROJECTED	2017-2018 PROJECTED	2018-2019 PROJECTED
Formula Allowance per Pupil Unit	5,302	5,831	5948	6067	6067	6067
Enrollment (Nov. 2013 Proj)used to figure ADJ ADM	5,737	5,861	6042	6265	6443	6655
<b>REVENUES:</b>						
<i>Line #</i> <b>General Fund</b>						
1 Property taxes	5,275,454	4,717,821	5,010,821	5,010,821	5,010,821	3,710,821
2 Interest	1,781	1,000	1,000	1,000	1,000	1,000
3 Tuition & fees	463,134	471,000	480,420	490,027	499,828	509,825
4 Other local sources	604,726	594,392	606,280	618,402	630,771	643,386
5 General ed aid	40,948,081	44,067,316	45,684,278	47,185,790	48,234,032	49,482,500
6 Tax credits/Border City aid	310,684	237,185	290,800	290,800	290,800	290,800
7 Non public trans aid/state grants	208,083	185,451	189,160	192,943	196,802	200,738
8 Special ed aid and excess aid	9,693,955	9,878,940	9,878,940	9,878,940	9,878,940	9,878,940
9 Federal aids and grants	3,047,320	3,046,974	3,046,974	3,046,973	3,046,973	3,046,973
<b>11 Total General Fund</b>	<b>60,553,218</b>	<b>63,200,079</b>	<b>65,188,673</b>	<b>66,715,697</b>	<b>67,789,967</b>	<b>67,764,983</b>
<b>Operating Capital</b>						
12 Operating capital aid	725,425	935,884	1,444,343	1,444,343	1,444,343	1,444,343
13 Operating capital levy	585,972	455,121	492,700	492,700	492,700	492,700
14 Operating capital deferred maint levy	278,119	289,699	321,960	321,960	321,960	321,960
15 Operating capital deferred maint aid	63,530	67,756	67,756	67,756	67,756	67,756
16 Operating capital lease levy	376,395	373,558	796,281	1,066,234	1,066,234	1,066,234
17 Head Start rent	23,200	24,200	0	0	0	0
18 Sale of Equipment cars and rebates	16,594	-	-	-	-	-
<b>19 Total Operating Capital</b>	<b>2,069,235</b>	<b>2,146,218</b>	<b>3,123,040</b>	<b>3,392,995</b>	<b>3,392,998</b>	<b>3,393,001</b>
20 Health & Safety Levy	188,105	483,782	616,598	105,000	105,000	105,000
<b>21 Total Health &amp; Safety</b>	<b>188,105</b>	<b>483,782</b>	<b>616,598</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
<b>22 Total Revenues</b>	<b>62,810,558</b>	<b>65,830,079</b>	<b>68,928,311</b>	<b>70,213,692</b>	<b>71,287,965</b>	<b>71,262,984</b>
<b>23 \$ CHANGE</b>	<b>3,668,135</b>	<b>5,078,554</b>	<b>3,098,231</b>	<b>1,285,381</b>	<b>1,074,273</b>	<b>(24,981)</b>
<b>24 % CHANGE</b>	<b>6.2%</b>	<b>4.8%</b>	<b>4.7%</b>	<b>1.9%</b>	<b>1.5%</b>	<b>0.0%</b>
<b>EXPENDITURES:</b>						
25 Admin salaries	2,806,378	2,984,610	3,283,150	3,381,640	3,483,090	3,587,580
26 Admin fringe benefits	674,332	675,000	698,630	723,080	748,390	774,580
27 Admin supplies	26,644	26,760	20,760	20,760	20,760	20,760
28 Admin other	424,949	366,920	377,930	389,270	400,950	412,980
29 Instruct salaries (reg & voc)	17,983,647	19,669,060	21,559,130	22,205,900	22,872,080	23,558,240
30 Instruct fringe benefits	6,504,098	6,606,660	6,837,890	7,077,220	7,324,920	7,581,290
31 OPEB expense benefit credit	(515,510)	(1,021,170)	(1,009,430)	(1,009,430)	(1,009,430)	(1,009,430)
32 Instruct supplies	527,705	585,000	585,000	585,000	585,000	585,000
33 Instruct other	1,237,911	1,519,250	1,564,830	1,611,770	1,660,120	1,709,920
34 Spec ed salaries	10,451,953	10,745,750	11,008,374	11,338,630	11,678,790	12,029,150
35 Spec ed fringe benefits	3,011,510	3,219,820	3,332,510	3,449,150	3,569,870	3,694,820
36 Spec ed supplies	121,255	220,000	220,000	220,000	220,000	220,000
37 Spec ed other	715,605	665,900	685,880	706,460	727,650	749,480
38 Instruct support salaries	1,412,680	1,481,870	1,565,739	1,612,710	1,661,090	1,710,920
39 Instruct support fringe benefits	314,721	371,940	384,960	398,430	412,380	426,810
40 Instruct support supplies	120,312	160,260	160,260	160,260	160,260	160,260
41 Instruct support other	206,612	202,680	208,760	215,020	221,470	228,110
42 Pupil support salaries	1,124,607	1,157,370	1,192,090	1,227,850	1,264,690	1,302,630
43 Pupil support fringe benefits	313,568	342,400	354,380	366,780	379,620	392,910
44 Pupil support supplies	12,732	11,970	11,970	11,970	11,970	11,970
45 Pupil support other	76,732	79,760	82,150	84,610	87,150	89,760
46 Bldgs & grounds salaries	1,350,259	1,384,400	1,462,690	1,506,570	1,551,770	1,598,320
47 Bldgs & grounds fringe benefits	233,740	243,840	252,370	261,200	270,340	279,800
48 Bldgs & grounds energy exp	1,507,598	1,602,740	1,682,880	1,767,020	1,855,370	1,948,140
49 Bldgs & grounds supplies	342,720	320,000	320,000	320,000	320,001	320,002
50 Bldgs & grounds other	685,814	628,300	647,150	666,560	686,560	707,160
51 Transportation salaries	580,422	677,180	697,500	718,430	739,980	762,180
52 Transportation benefits	99,181	111,900	115,820	119,870	124,070	128,410
53 Transportation contracted services	2,706,799	2,775,200	2,858,460	2,944,210	3,032,540	3,123,520

	2013-2014 ACTUAL	2014-2015 REVISED	2015-2016 PROJECTED	2016-2017 PROJECTED	2017-2018 PROJECTED	2018-2019 PROJECTED
54 Transportation supplies	152,186	174,300	183,020	192,170	201,780	211,870
55 Transportation other	452	4,220	4,350	4,480	4,610	4,750
56 Aid Anticipation Certificate	31,875	0	0	0	0	0
57 Property/liability insurance	157,094	161,000	170,474	175,590	180,860	186,290
<b>58 Total General Expenditures</b>	<b>55,400,581</b>	<b>58,154,890</b>	<b>61,519,677</b>	<b>63,453,181</b>	<b>65,443,701</b>	<b>67,508,182</b>
59 Op cap special assessments	50,344	458,180	271,930	280,090	288,490	297,140
60 Op cap leases	449,612	877,696	1,173,983	1,209,200	1,245,480	1,282,840
61 Op cap telephone/telecomm	108,439	92,700	95,480	98,340	101,290	104,330
62 Op cap bldg discretionary	44,614	45,000	45,000	45,001	45,002	45,003
63 Op cap athletics	16,537	12,820	13,200	13,600	14,010	14,430
64 Op cap textbooks	730,199	810,000	780,000	780,000	780,000	780,001
65 Op cap music	14,382	17,112	17,626	18,155	18,699	19,260
66 Op cap media	22,443	22,770	22,770	22,770	22,770	22,770
67 Op cap copier lease	108,648	135,060	139,110	143,280	147,580	152,010
68 Op cap technology plan	749,367	720,000	720,000	720,000	720,000	720,000
69 Op cap building const/maintenance plan	693,959	1,329,172	1,655,541	1,397,000	1,281,943	1,257,916
69a Op Cap implementation of facilities recommendations	642,011	2,857,989	240,832	0	0	0
70 Op Cap deferred maintenance	493,133	96,343	209,640	372,228	628,403	310,303
71 Op cap transportation equipment	310,585	255,000	330,000	110,000	110,000	110,000
<b>72 Total Operating Cap Expenditures</b>	<b>4,434,273</b>	<b>7,729,842</b>	<b>5,715,112</b>	<b>5,209,665</b>	<b>5,403,668</b>	<b>5,116,004</b>
73 347 - Health & Safety physical hazard	10,897	30,000	30,000	30,000	30,000	30,000
74 349 - Health & Safety hazardous subst	3,519	22,830	15,000	15,000	15,000	15,000
75 352 - Health & Safety envmt mgmt	62,570	38,746	25,000	25,000	25,000	25,000
76 358 - Health & Safety asbestos	7,979	5,000	5,000	5,000	5,000	5,000
77 363 - Health & Safety fire safety	39,853	15,000	15,000	15,000	15,000	15,000
78 366 - Health & Safety indoor air quality	4,107	275,000	292,182	15,000	15,000	15,000
<b>79 Total Health &amp; Safety Expenditures</b>	<b>128,925</b>	<b>386,576</b>	<b>382,182</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
<b>80 TOTAL EXPENDITURES</b>	<b>59,963,779</b>	<b>66,271,308</b>	<b>67,616,971</b>	<b>68,767,846</b>	<b>70,957,369</b>	<b>72,729,186</b>
81 \$ Change	3,374,833	4,555,970	1,345,662	1,150,875	2,189,524	1,771,817
82 % Change	6.0%	10.5%	2.0%	1.7%	3.2%	2.5%
<b>83 REV OVER EXP (EXP OVER REV)</b>						
84 General Fund Restricted	(2,305,858)	(5,486,418)	(2,357,656)	(1,816,670)	(2,010,670)	(1,723,003)
85 General Fund Unassigned	5,152,637	5,045,189	3,668,996	3,262,516	2,341,266	256,801
<b>86 BEGINNING FUND BALANCE</b>						
87 General Fund Restricted:						
88 Operating Capital	189,051	163,616	(5,681,120)	(8,453,267)	(10,287,425)	(12,059,408)
89 Health & Safety	(323,480)	(495,758)	(398,552)	(164,136)	(164,136)	(164,136)
90 Safe Schools	130,457	241,381	241,381	241,381	241,381	241,381
91 Deferred Maintenance	843,309	691,825	952,937	1,133,013	1,150,501	911,814
92 Reserved for Prepaid	-	-	-	-	-	-
<b>93 General Fund Restricted Total</b>	<b>839,337</b>	<b>601,064</b>	<b>(4,885,354)</b>	<b>(7,243,010)</b>	<b>(9,059,679)</b>	<b>(11,070,349)</b>
94 General Fund Unassigned:						
95 General Fund Unassigned Total	12,323,353	15,408,410	20,453,599	24,122,595	27,385,111	29,726,376
<b>96 ENDING FUND BALANCE</b>						
97 General Fund Restricted:						
98 Operating Capital	163,616	(5,681,120)	(8,453,267)	(10,287,425)	(12,059,408)	(13,861,824)
99 Health & Safety	(495,758)	(398,552)	(164,136)	(164,136)	(164,136)	(164,136)
100 Severance Pay	-	-	-	-	-	-
101 Safe Schools	241,381	241,381	241,381	241,381	241,381	241,381
102 Deferred Maintenance	691,825	952,937	1,133,013	1,150,501	911,814	991,227
103 Reserved for Prepaid	-	-	-	-	-	-
<b>104 General Fund Restricted Total</b>	<b>601,064</b>	<b>(4,885,354)</b>	<b>(7,243,010)</b>	<b>(9,059,679)</b>	<b>(11,070,349)</b>	<b>(12,793,353)</b>
105 General Fund Unassigned:						
106 Unassigned	11,222,675	17,253,599	22,922,595	26,185,111	28,526,375	28,783,175
107 Committed--Severance Obligation	1,381,630	1,200,000	1,200,000	1,200,000	1,200,001	1,200,002
108 Nonspendable	304,105	-	-	-	-	-
109 Assigned--Health Insurance and Affordable Care Act	500,000	500,000	-	-	-	-
110 Assigned--Capital projects	2,000,000	1,500,000	-	-	-	-
111 Assigned--Tech acquisition & upgrades	-	-	-	-	-	-
112 Assigned--All day kindergarten- Early Learning	-	-	-	-	-	-
<b>113 General Fund Unassigned Total</b>	<b>15,408,410</b>	<b>20,453,599</b>	<b>24,122,595</b>	<b>27,385,111</b>	<b>29,726,376</b>	<b>29,983,177</b>
<b>114 General Fund Restricted &amp; Unassigned Combined</b>	<b>16,009,474</b>	<b>15,568,245</b>	<b>16,879,585</b>	<b>18,325,432</b>	<b>18,656,027</b>	<b>17,189,824</b>
115 Unassigned (% of Unassigned Exp)	27.81%	35.17%	39.21%	43.16%	45.42%	44.41%
116 Unassigned & Restricted (% of Total Exp)	26.70%	23.49%	24.96%	26.65%	26.29%	23.64%

MULTI-YEAR CAPITAL PROJECTS PLANNING DOCUMENT

	A	G	H	I	J	K
1	<b>SENIOR HIGH</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
2	Gym Floor Refinish (new "M")	22,000	3,500	3,500	3,500	3,500
3	Wide area network expansion (security, exterior wifi access)					
4	Fitness equipment (weightroom, cardio room)	25,000	15,000			
5	Scoreboard, swimming pool					
6	Theater light board	11,000				
7	Fence replacement, softball field					
8	Marching band uniforms	50,576				
9	Drum line equipment					
10	Replace gymnasium sound system		22,000			
11	Track repair/maintenance (Facilities Recommendation #3)			35,000		
12	MHS artificial turf replacement (Facilities Recommendation #3)					
13	MHS greenspace upgrade	58,945				
14	Ongoing carpet/tile replacement		10,000		10,000	
15	Repaint gymnasium					
16	Reduce points of entry, exterior signs, redesign entrances (security)				200,000	
17	Key fob additional doors					
18	Pool drainage					
19	Tuckpointing		50,000	50,000	50,000	50,000
20	Parking Lot Resurface		8,156	300,000		300,000
21	Boiler replacement (study underway)				200,000	660,000
22	Bus parking area (south)					
23	Wall replacement - stairwell					
24	Chiller (glycol installation)					
25	<b>Outreach door addition</b>					
26	Exterior door replacement	5,000				
27	Locker repainting/replacement	10,000				
28	Locker room improvements	5,000		15,000		
29	Pole Vault Pit and Standards			12,000		
30	Colored Wind Screen Baseball Softball Field			5,000		
31	<b>Maintenance equipment</b>					
32	Upgrade elevator		140,000			
33	Swimming pool ventilation system not covered by H&S		72,826			
34	Air conditioning unit (server room)	70,865				
35	Shed to protect water pump		10,000			
36	Locker bay carpet		0			
37	Automated Control System		54,000			
38	High School Room Conversion & Sp Ed room		55,000			
39	Roof maintenance/repair/replacement	22,365				121,057
40	<b>TOTAL</b>	<b>\$ 280,751</b>	<b>\$ 440,482</b>	<b>\$ 420,500</b>	<b>\$ 463,500</b>	<b>\$ 1,134,557</b>
41						
42	<b>HORIZON MIDDLE SCHOOL</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
43	Gym Floor Refinish	3,500	3,500	3,500	3,500	3,500
44	Tucking pointing		20,000	20,000	20,000	20,000
45	Wall construction	15,000				
46	Cafetorium speakers					
47	Fitness equipment (weightroom, cardio equipment)	15,200	10,000			
48	Scoreboards (2), soccer fields					
49	Benches, concrete bus pickup/dropoff area					
50	Cement fill where rocks where		5,000			
51	Parking lot accessibility and safety	135,000	-			
52	Small gym floor - wood installation			100,000		
53	Klin repair/replacement	15,000				
54	Horizon drive through light fixture replacement	15,000	15,000	13,000		
55	Terrazzo polishing	15,000				
56	Lunch tables					
57	<b>Maintenance equipment</b>					
58	Athletic equipment (VB standards, FB/Soccer goals)	11,100				
59	Carpet Replacement				30,000	
60	Sidewalk improvements (track accessibility)				20,000	
61	Parking lot sealcoat/stripping	11,100	3,924			
62	Bleacher improvements				25,000	
63	Running track maintenance/resurface			80,000		
64	Return air fans		10,000			
65	Roof maintenance/repair/replacement					
66	<b>TOTAL</b>	<b>235,900</b>	<b>\$57,424</b>	<b>\$216,500</b>	<b>\$98,500</b>	<b>\$ 23,500</b>
67						
68	<b>ROBERT ASP ELEMENTARY</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
69	Gym Floor Refinish	2,500	2,500	2,500	2,500	2,500
70	Cafeteria improvements flooring		29,000			
71	Music classroom supplies	600				
72	All-day kindergarten room upgrades	-				
73	Parking lot sealcoat/stripping		1,077	25,000		
74	Resource room addition	-				
75	Building entry/interior office redesign					
76	Track Repair/Design				50,000	
77	Playground fence					
78	Sewer Line maintenance	-				
79	Sidewalk/Curb repair	-	3,640			
80	Gymnasium moveable wall		11,890			
81	Tuckpointing		15,000	15,000	15,000	15,000
82	Playground improvements/upgrades		-			
83	Humidity Sensor		9,733			
84	Roof maintenance/repair/replacement					
85	<b>TOTAL</b>	<b>\$ 3,100</b>	<b>\$ 72,840</b>	<b>\$ 42,500</b>	<b>\$ 67,500</b>	<b>\$ 17,500</b>
86						
87	<b>ELLEN HOPKINS ELEMENTARY</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
88	Gym Floor Refinish	3,500	3,500	3,500	3,500	3,500
89	Cafeteria flooring		29,000			
90	Music classroom supplies	600				
91	All-day kindergarten room upgrades					
92	Parking lot entry & sidewalk repair	153,500	1,949			
93	Humidity Sensors		9,733			
94	Track repair/redesign			225,000		
95	Parking lot sealcoat/stripping			25,000		
96	Resource Room addition	10,100				
97	Building entry/interior office redesign					
98	Gymnasium removable wall		11,890			
99	Playground improvements/upgrades		30,000			
100	Media center remodel	8,000				
101	Tuckpointing		15,000	15,000	15,000	15,000
102	Roof maintenance/repair/replacement		134,640	190,377	401,346	59,162
103	<b>TOTAL</b>	<b>\$ 175,700</b>	<b>\$ 235,712</b>	<b>\$ 458,877</b>	<b>\$ 419,846</b>	<b>\$ 77,662</b>
104						



MULTI-YEAR CAPITAL PROJECTS PLANNING DOCUMENT

	A	G	H	I	J	K
105	<b>S.G. REINERTSEN ELEMENTARY</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
106	Wall construction, additional 2nd grade enclosure splitting of room 107	30,000				
107	Tucking Pointing		15,000	15,000	15,000	15,000
108	Additional classroom setup including technology	10,000				
109	Playground lighting (security)					
110	Cleaning equipment					
111	Parking lot sealcoat/stripping	142,000	2,604	-		
112	Roll Up Door office		10,000			
113	Track Repair/Design			50,000		
114	Playground improvements/upgrades	-	30,000			
115	Parking Lot Resurface	25,000			75,000	
116	2nd floor balcony railing	2,310				
117	Shelter belt					
118	Sidewalks/south side of building	6,565			15,000	
119	Roof maintenance/repair/replacement				31,000	
120	<b>TOTAL</b>	<b>\$ 215,875</b>	<b>\$ 57,604</b>	<b>\$ 65,000</b>	<b>\$ 136,000</b>	<b>\$ 15,000</b>
121						
122	<b>PROBSTFIELD CENTER FOR EDUCATION</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
123	Room upgrades to accommodate Early Learning Center changes	10,000			300,000	
124	All-day kindergarten room upgrades	30,000	90,000			
125	Parking lot expansion					
126	Sidewalk improvements (handicapped accessibility)					
127	Music classroom supplies	2,300				
128	Playground improvements/upgrades			30,000		
129	Carpet replacement		30,000			
130	Bleacher Addition			19,000		
131	Maintenance equipment (carpet extractor)					
132	Building Automation Control (Asp, Hopkins, PCE)					
133	Lockdown notification strobes (Asp, SGR, Hopk, PCE)					
134	Storage expansion					
135	Sprinklers for remainder of building			50,000		
136	Kitchen remodel/upgrade		456,996			
137	Kitchen tables		20,000			
138	Parking lot resurface		657		75,000	
139	Tuckpointing Repair		15,000	15,000	15,000	15,000
140	Sidewalk repair/maintenance				15,000	
141	Remodeling for Early Learning office		10,000			
142	Fencing		3,966			
143	Roof maintenance/repair/replacement	48,978		105,851		
144	<b>TOTAL</b>	<b>\$ 91,278</b>	<b>\$ 626,619</b>	<b>\$ 219,851</b>	<b>\$ 405,000</b>	<b>\$ 15,000</b>
145						
146	<b>RED RIVER AREA LEARNING CENTER</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
147	Fire Marshal order					
148	West entry security improvements					
149	Sidewalk to north entrance					
150	Sink installation					
151	Lockdown strobes	10,000				
152	Set up for new classroom for Fargo Students		\$ 3,000.00			
153	Fire proofing storage area, 1st floor					
154	<b>TOTAL</b>	<b>\$ 10,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
155						
156	<b>MAINTENANCE BUILDING</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
157	Door Replacement					
158	Parking lot repair/resurfacing			50,000	50,000	
159	Building Siding			20,000		
160	Carpet Replacement			6,000		
161	Roof maintenance/repair/replacement			1,000		
162	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
163						
164	<b>DISTRICTWIDE MAINTENANCE, EQUIPMENT, &amp; VEHICLES</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
165	Roof maintenance/repairs	25,000	75,000	75,000	75,000	75,000
166	Lawn care equipment and snow removal equipment		21,500	20,000		
167	concrete work	5,850	5,000			
168	Maintenance equipment	90,000	25,000		20,000	
169	Maintenance vehicles	31,661	70,000			35,000
170	Security Entrances Upgrades		75,860			
171	Upgrade 2 way radio systems (emergency management)	55,400	35,000			
172	<b>TOTAL</b>	<b>\$ 207,911</b>	<b>\$ 196,500</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 110,000</b>
173						
174	<b>UNDEDICATED CAPITAL</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
175	Undedicated	175,000	175,000	175,000	175,000	175,000
176	<b>TOTAL</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>
177						
178						
179	<b>BUILDING SUMMARY</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
180	Moorhead High School	280,751	440,482	420,500	463,500	1,134,557
181	Horizon Middle School	235,900	57,424	216,500	98,500	23,500
182	Robert Asp Elementary School	3,100	72,840	42,500	67,500	17,500
183	Ellen Hopkins Elementary School	175,700	235,712	458,877	419,846	77,682
184	S.G. Reinertsen Elementary School	215,875	57,604	65,000	136,000	15,000
185	Probstfield Center for Education	91,278	626,619	219,851	405,000	15,000
186	Red River Area Learning Center	10,000	3,000	-	-	-
187	Maintenance Building	-	-	76,000	50,000	-
188	Districtwide maintenance, equipment, and vehicles	207,911	196,500	95,000	95,000	110,000
189	Undedicated	175,000	175,000	175,000	175,000	175,000
190	<b>TOTAL SUMMARY</b>	<b>\$ 1,395,515</b>	<b>\$ 1,865,181</b>	<b>\$ 1,769,228</b>	<b>\$ 1,910,346</b>	<b>\$ 1,568,219</b>
191	Operating Capital	\$ 1,299,172	\$ 1,655,541	\$ 1,397,000	\$ 1,281,943	\$ 1,257,916
192	Deferred Maintenance	\$ 96,343	\$ 209,640	\$ 372,228	\$ 628,403	\$ 310,303
193						
194	<b>HEALTH AND SAFETY<sup>†</sup></b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
195	347 - Physical Hazard Control	30,000	30,000	30,000	30,000	30,000
196	349 - Hazardous Substance Management	22,830	15,000	15,000	15,000	15,000
197	352 - Environmental, Health & Safety Management	38,746	25,000	25,000	25,000	25,000
198	358 - Asbestos (AHERA Compliance)	5,000	5,000	5,000	5,000	5,000
199	363 - Fire and Life Safety	15,000	15,000	15,000	15,000	15,000
200	366 - Indoor Air Quality	275,000	292,182	15,000	15,000	15,000
201	<b>TOTAL</b>	<b>\$386,576</b>	<b>\$382,182</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>
202						
204	<sup>†</sup> Health and Safety projects will be added as needed. Levy authority to cover these projects is granted by the Minnesota Department of Education.					
205						
206	Note: This is a planning document only. Projects will be considered annually as needed, and this plan will be adjusted accordingly.					

Annual Operations		14/15	15/16	16/17	17/18	18/19
Infrastructure						
	WAN -- Fiber Optics Lease	24,720	24,720	24,720	24,720	24,720
	Miscellaneous Electrical Upgrades	2,266	2,266	2,266	2,266	2,266
	Cabling -- Misc. District wide	12,360	20,000	20,000	20,000	20,000
		39,346	46,986	46,986	46,986	46,986
Hardware						
	Telephone System Maintenance	22,000	30,000	30,000	30,000	30,000
	Cellular Communication	3,193	6,000	6,000	6,000	6,000
		25,193	36,000	36,000	36,000	36,000
Maintenance Agreements						
	Software/Support Agreement	4,944	4,944	4,944	4,944	4,944
	Internet Bandwidth (minus E-Rate)	7,868	13,000	13,000	13,000	13,000
	Region I Software/Support Agreement	50,000	70,000	70,000	70,000	70,000
		62,811	87,944	87,944	87,944	87,944
Department Operations						
	General Supplies (Subscriptions, tools, et	2,369	2,369	2,369	2,369	2,369
	Security/Clock/Paging/RF support	8,446	10,000	10,000	10,000	10,000
	CD-R's & Other Media	2,060	500	500	500	500
	Backup Archival Tapes	1,339	0	0	0	0
		14,214	12,869	12,869	12,869	12,869
Software Subscriptions						
	AntiVirus	721	2,500	2,500	2,500	2,500
	Group Calendaring/Scheduling	2,884	0	0	0	0
	SSL Certificates	721	1,250	1,250	1,250	1,250
	AppleWorks/iWorks	1,597	0	0	0	0
	Email/list management	4,120	4,500	4,500	4,500	4,500
	Web Filtering	18,540	35,000	35,000	35,000	35,000
	SENDIT membership	1,236	0	0	0	0
	Student Management Agreement	22,660	0	0	0	0
	Network operating system upgrade	4,244	4,244	4,244	4,244	4,244
	Power School/SchoolNet	75,000	75,000	75,000	75,000	75,000
	Haiku	30,000	30,000	30,000	30,000	30,000
	InfoSnap	15,000	15,000	15,000	15,000	15,000
	Ali Day K Implementation					
		176,722	167,494	167,494	167,494	167,494
Staff Development						
	Local training classes	16,480	16,480	16,480	16,480	16,480
	Operations specialized training	9,258	9,258	9,258	9,258	9,258
	Intern Help (Salary)	9,675	9,675	9,675	9,675	9,675
		35,413	35,413	35,413	35,413	35,413
	Subtotal Operational Expenditures	353,700	386,705	386,705	386,705	386,705
Technology Acquisitions		14/15	15/16	16/17	16/18	16/18
Infrastructure						
	WAN -- Video Network/TV & Web Studio	10,300	10,300	10,300	10,300	10,300
	WAN -- Expansion/Upgrade PBX Upgrad	30,000	10,000	15,000	25,000	25,000
	Security CCTV/Keyfob	125,000	40,000	5,000	5,000	5,000
		165,300	60,300	30,300	40,300	40,300
Hardware						
	Auditorium Operations(Lights/Sound)	2,500	5,000	5,000	5,000	5,000
	RAM/CPU Upgrades	500	500	500	500	500
	TV/LCD Projection System/Projection Sci	15,000	15,000	15,000	15,000	15,000
	Computing Workstations	125,000	200,000	230,000	220,000	220,000
	Network Printers	3,000	5,000	5,000	5,000	5,000
	Peripheral Add-ons	5,000	5,000	5,000	5,000	5,000
	Data Servers/upgrades	5,000	5,000	5,000	5,000	5,000
	Emerging Technologies	5,000	5,000	5,000	5,000	5,000
		161,000	240,500	270,500	260,500	260,500
Software						
	GoogleEDU	10,000	0	0	0	0
	New/Curriculum Contingency	25,000	25,000	25,000	25,000	25,000
		35,000	25,000	25,000	25,000	25,000
Staff Development						
	Specialized Training--New Technologies	5,000	7,500	7,500	7,500	7,500
		5,000	7,500	7,500	7,500	7,500
	Subtotal Technology Acquisitions	366,300	333,300	333,300	333,300	333,300
	Subtotal Operational Expenditures	353,700	386,700	386,700	386,700	386,700
TOTAL TECHNOLOGY PLAN		720,000	720,000	720,000	720,000	720,000

2015-16  
Preliminary Staffing Plan  
March , 2015

LICENSED STAFF	2013-2014 Actual	2014-2015 Actual	2015-16 Prelim	2015-2016 Prelim Inc (Dec) Over Prior Year
Elementary (K-5)	113.55	115.49	120.49	5.00
Middle School (6-8)	54.32	52.00	53.00	1.00
High School (9-12)	68.16	67.08	69.27	2.19
Alternative Education	7.67	7.98	8.48	0.50
Special Education*	108.51	111.29	114.29	3.00
English Learners (EL)	7.75	9.75	10.25	0.50
grants or other sources**	17.35	18.46	19.46	1.00
Elementary Physical Education/Health Fitness	9.60	10.92	11.82	0.90
Elementary Music	6.26	7.92	8.82	0.90
Elementary Art	3.00	3.00	3.00	0.00
Music (6-12)	8.33	8.69	8.69	0.00
Gifted and Talented	0.00	1.00	1.00	0.00
Resource Strategists	3.00	3.50	3.75	0.25
Media Specialists	2.00	2.00	2.00	0.00
Counselors	11.00	12.65	13.00	0.35
School Nurses	1.62	2.81	2.81	0.00
<b>Total Licensed Teaching Staff</b>	<b>422.12</b>	<b>434.54</b>	<b>450.13</b>	<b>15.59</b>
Administrative (Principals and Administrators)	13.00	13.00	15.00	2.00
Supervisory**	11.00	10.00	9.00	(1.00)
<b>Staff</b>	<b>24.00</b>	<b>23.00</b>	<b>24.00</b>	<b>1.00</b>
<b>Admin/Supervisory)</b>	<b>446.12</b>	<b>457.54</b>	<b>474.13</b>	<b>16.59</b>
<b>NON-LICENSED STAFF</b>				
Administrative	1.00	1.00	1.00	0.00
Supervisory	6.00	6.00	6.00	0.00
Paraprofessionals/Security***	151.87	159.09	156.09	(3.00)
Non-Aligned/TCI	27.44	36.81	37.31	0.50
Clerical/Confidential Administrative Assistants	43.86	45.31	47.31	2.00
Custodial	33.99	33.99	34.99	1.00
Federal Programs/Grants**	5.52	3.29	3.29	0.00
<b>Total Non-Licensed Staff</b>	<b>269.68</b>	<b>285.49</b>	<b>285.99</b>	<b>0.50</b>
<b>TOTAL Additions</b>				<b>17.09</b>
*Includes positions filled by purchased services.				
**Title I, II, V additional grant positions. The total FTE may fluctuate due to funding.				
***Includes all paraprofessionals funded through tuition, special and general education.				

**Maximum Student-to-Teacher Ratios &  
Average Class Size**

<b>Student-to-Teacher Ratios</b>								
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>
Kindergarten	24:1	24:1	24:1	24:1	24:1	24:1	24:1	24:1
Elem 1	25:1	25:1	25:1	25:1	25:1	25:1	25:1	25:1
Elem 2-3	27:1	27:1	27:1	27:1	27:1	27:1	27:1	27:1
Elem 4	29:1	29:1	29:1	29:1	29:1	29:1	29:1	29:1
Elem 5	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1
Middle School (Core)	30:1	30:1	33:1	30:1	30:1	30:1	30:1	30:1
High School (Core)	30:1	30:1	36:1	30:1	30:1	30:1	30:1	30:1

*Secondary staffing for elective classes will require a minimum student enrollment of 20.  
Core Classes include English/Language Arts, Mathematics, Science, Social Studies.*

<b>Average Class Size</b>								
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Projected 2015-2016</b>
	<b>Average Class Size</b>	<b>Average Class Size</b>	<b>Average Class Size</b>	<b>Average Class Size</b>	<b>Average Class Size</b>	<b>Average Class Size</b>	<b>Average Class Size</b>	<b>Average Class Size</b>
Kindergarten	22	23	22	23	22	23	23	23
Grade 1	24	24	23	25	25	23	24	23
Grade 2	24	25	26	24	25	26	26	25
Grade 3	25	29	25	26	25	27	27	25
Grade 4	27	27	27	26	25	26	26	26
Grade 5	29	29	28	27	26	27	27	27
Grade 6 (Core)	29	33	33	25	27	28	29	29
Grade 7 (Core)	27	33	33	26	25	29	27	29
Grade 8 (Core)	31	31	33	26	26	20	29	28
District Average K-3	24	25	24	24	24	25	25	24
District Average 4-5	28	28	28	27	26	27	27	26
District Average K-5	25	26	25	27	25	25	25	25
District Average 6-8	29	32	33	27	26	25	28	29

*The average class size is based on March 2, 2015 enrollment.*

*Presented to the Moorhead Area School Board on March 23, 2015*

10 year projections (Historical Cohort Method)

GRADE	Actual November 3 Enrollment										PROJECTED ENROLLMENT				
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten	417	387	429	483	494	500	500	500	500	500	500	500	500	500	500
Grade 1	402	432	405	441	490	499	525	525	525	525	525	525	525	525	525
Grade 2	407	421	427	413	434	515	536	564	564	564	564	564	564	564	564
Grade 3	440	396	421	437	433	459	529	550	579	579	579	579	579	579	579
Grade 4	391	446	405	418	433	436	466	537	559	588	588	588	588	588	588
Grade 5	417	392	444	407	418	442	446	477	550	572	572	572	572	572	572
Grade 6	397	435	400	445	414	443	452	456	488	562	562	562	562	562	562
Grade 7	405	420	417	402	450	417	444	453	457	489	489	489	489	489	489
Grade 8	384	413	422	438	402	455	433	460	470	474	474	474	474	474	474
Grade 9	446	397	414	425	453	417	453	430	458	467	467	467	467	467	467
Grade 10	395	442	406	422	431	461	431	468	445	474	474	474	474	474	474
Grade 11	419	383	422	398	407	418	466	436	473	450	450	450	450	450	450
Grade 12	476	424	383	427	389	429	424	473	442	480	480	480	480	480	480
Grades K-5	2474	2474	2531	2599	2702	2851	3002	3153	3276	3327	3327	3327	3327	3327	3327
Grades K-4	2057	2082	2087	2192	2284	2409	2556	2676	2726	2755	2755	2755	2755	2755	2755
Grades 1-4	2057	2087	2102	2116	2208	2351	2502	2653	2776	2827	2827	2827	2827	2827	2827
Grades 1-5	2057	2087	2102	2116	2208	2351	2502	2653	2776	2827	2827	2827	2827	2827	2827
Grades 5-6	814	827	844	852	832	885	898	933	1037	1134	1134	1134	1134	1134	1134
Grades 6-8	1186	1268	1239	1285	1266	1315	1329	1370	1415	1525	1525	1525	1525	1525	1525
Grades 7-8	789	833	839	840	852	872	876	913	927	963	963	963	963	963	963
Grades 5-8	1603	1660	1683	1692	1684	1757	1775	1847	1965	2097	2097	2097	2097	2097	2097
Grades 6-12	2922	2914	2864	2957	2946	3040	3102	3177	3233	3396	3396	3396	3396	3396	3396
Grades 9-12	1736	1646	1625	1672	1680	1725	1774	1807	1818	1871	1871	1871	1871	1871	1871
Grades K-12	5396	5388	5395	5556	5648	5891	6104	6329	6509	6723	6723	6723	6723	6723	6723
+/- Prior Year		-8	7	161	92	243	213	225	179	214	214	214	214	214	214
% +/-		-0.15%	0.13%	2.98%	1.66%	4.30%	3.62%	3.69%	2.83%	3.29%	3.29%	3.29%	3.29%	3.29%	3.29%

**VEHICLE INVENTORY**

ID #	Camera Equipped	Vehicle Type	Year	Model	MFG Date	Chassis	Body	Fuel Type	VIN #	Beg Mile	Capacity	Miles as of 5/29/15	Special Equipment	Scheduled Replacement	Purchase Price	Notes
83	No	SCHOOL BUS	1983			IHC	THOMAS	DIESEL	1HVBDPH3RH652179	122,282	77	122,282		2005	\$53,455	Replica 2014
87	No	SCHOOL BUS	1986			IHC	THOMAS	DIESEL	1HVBBAB27H3185173	147,826	77	147,826	Lift Equipped	2008	\$56,575	Maintain as spare bus
86	No	SCHOOL BUS	1986			IHC	THOMAS	DIESEL	1HVBBAB27H3185172	152,178	77	152,178	Lift Equipped	2008	\$56,575	Maintain as spare bus
83	No	SCHOOL BUS	1988			IHC	Blue Bird	DIESEL	1HVBBABW7M4696380	147,762	30	147,762	Lift Equipped	2010	\$59,104	Replica 2015
84	No	SCHOOL BUS	1988			IHC	Blue Bird	DIESEL	1HVBBABW7M4696381	186,557	31	186,557	Lift Equipped	2010	\$59,104	Replica 2015
Dodge		Type III (out of service)	2000			DODGE	Orange	GASOLINE	1D4GP24R3B359825		7			2010	\$12,895	Out of School Bus Service January 2012
71	Seen	SCHOOL BUS	2001			GMC	Blue Bird	DIESEL	1GDL7T1C51J504859	187,023	77	187,023	SOLD	2013	\$54,692	Replica 2018
72	No	SCHOOL BUS	2001			GMC	Blue Bird	DIESEL	1GDL7T1C51J505131	185,590	77	185,590		2013	\$54,692	Replica 2018
73	Seen	SCHOOL BUS	2004			IHC	Blue Bird	DIESEL	1HVBBAA24H578423	107,800	77	107,800		2016	\$60,289	
74	Seen	SCHOOL BUS	2004			IHC	Blue Bird	DIESEL	1HVBBAA24H578424	115,903	77	115,903		2016	\$60,490	
05-106	No	Type III	2005			DODGE	Blue Caravan	GASOLINE	1D6GP24E0B693903	133,303	77	133,303		2018	\$25,450	
75	Seen	SCHOOL BUS	2006			IC Bus	IC Bus	DIESEL	4DRBUAAP9B9228656	194,971	77	194,971		2018	\$63,531	
70	Rei	SCHOOL BUS	2013			IC Bus	IC Bus	DIESEL	4DRBUAAK3B300655	26445	77	26445		2028	\$86,762	In service Fall 2012
76	Rei	SCHOOL BUS	2013			IC Bus	IC Bus	DIESEL	4DRBUAAK3B300656	30,560	77	30,560		2028	\$86,762	In service Fall 2012
78	Rei	SCHOOL BUS	2013			IC Bus	IC Bus	DIESEL	4DRBUAAK3B300657	27,308	77	27,308		2028	\$86,762	In service Fall 2012
86	Seen	SCHOOL BUS	2006			IC Bus	IC Bus	DIESEL	4DRBUAAP2B9229457	128,007	47	128,007	Lift Equipped	2018	\$73,437	
78	Seen	SCHOOL BUS	2007			IC Bus	IC Bus	DIESEL	4DRBUAAP2B9229457	106,328	47	106,328	Lift Equipped	2018	\$73,437	
88	Seen	SCHOOL BUS	2007			IC Bus	IC Bus	DIESEL	4DRBUAAP6B8517176	114,262	45	114,262		2019	\$67,036	
77	Seen	SCHOOL BUS	2008			IC Bus	IC Bus	DIESEL	4DRBUAAP6B8517176	114,262	45	114,262		2019	\$67,036	
06-195	No	Type III	2008			DODGE	LI Blue - Caravan	GASOLINE	1D4GP24R3B359826	93,707	77	93,707	Lift Equipped	2020	\$74,036	
12-107	No	Type III	2012			DODGE	Copper - Caravan	GASOLINE	2C4RDGBGCR281526	86,206	7	86,206		2018	\$74,036	Mandatory replacement 2018
19-108	No	Type III	2012			DODGE	Charcoal - Caravan	GASOLINE	2C4RDGBGCR281526	269	7	269		2024	\$22,369	Mandatory replacement 2018
81	Seen	SCHOOL BUS	2015	12/1/13		Freightliner	Freightliner	DIESEL	4UZAB0078C-RM5590	35,239	50	35,239		2024	\$22,369	Mandatory replacement 2018
82	Seen	SCHOOL BUS	2015	12/1/13		Freightliner	Freightliner	DIESEL	4UZAB0078C-RM5590	34,683	50	34,683		2024	\$22,369	Mandatory replacement 2018
60	Seen	School Bus	2014	8/7/14		Freightliner	THOMAS	DIESEL	4UZAB0078C-RM5590	7,964	50	7,964		2028	\$96,562	Mandatory replacement 2024
14-108	No	Type III	2014	8/7/14		DODGE	THOMAS	DIESEL	4UZAB0078C-RM5590	11,250	200	11,250	LIFT EQUIPED	2028	\$96,562	Mandatory replacement 2024
61	Seen	School Bus	2014	8/7/14		Freightliner	Granite - Durango	GASOLINE	1CR0JFEG98106	1,275	77	1,275	LIFT EQUIPED	2029	\$96,562	Mandatory replacement 2024
							THOMAS	DIESEL	4UZABR00FCGL7945	-200	77	-200		2026	\$96,562	Mandatory replacement 2024
							THOMAS	DIESEL	4UZABR00FCGL7945	7,121	77	7,121		2026	\$96,562	Mandatory replacement 2024
<b>BUILDING LEASES 2015</b>																
<b>City of Moorhead</b>																
Sports Center space fitness rm w/light rm storage																
Sports Center /Outreach/Art Instructional																
Diy Floor, Golf																
Ice Use																
45,319.73																
<b>ABE at Lake Cnty Service YES Bldg</b>																
21,000.00 Dec 15- June 15																
<b>LaFamiglia LTD</b>																
107,152.56 thru August 2016																
<b>Fargo Public Sch Gym</b>																
10,584.00 thru January 2016																
<b>Starlite Builders Storage</b>																
3,216.00																
<b>West Central Regional Juvenile Center</b>																
RM 211 212 213																
6,339.50 6/30/15																
<b>Kinetic Leasing SGR Addition 11-12</b>																
54,314.00 11/15/26																
<b>Capital One Leasing PCE Asp Track 14-15</b>																
417,366.26 2/1/29																
<b>Klein Leasing for SGR Addition 15-16</b>																
269,953.10 2/1/30																
1,116,336.84																

## **II. FOOD SERVICE**

### **INTRODUCTION**

This fund must be established in a district that maintains a food service program for pupils. Food service includes those activities which have as their purpose the preparation and service of milk, meals, and snacks in connection with school and community service activities.

Revenues and expenditures for Food Service activities are recorded in this fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service, and kitchen custodial service.

If revenues exceed expenditures, the resultant positive fund balance may not be transferred to the General Fund. If a deficit occurs, permanent transfers should be made from the General Fund to the Food Service Fund as of the end of the fiscal year.

In 2015-16 the kitchen at PCE was remodeled and \$293,000 was allocated for the cost.

## Basic Assumptions

Prices used to develop revenue projections were as follows:

Category	2014-15 Prices	2015-16 Prices
Milk	.40	.40
Breakfast	1.00	1.00
Elem Lunch	2.10	2.15
Middle S/HS Lunch	2.25	2.40
Adult Lunch	3.40	3.50
<i>Note: Price increases from 2013-14 and 2014-15 are due to a Federal requirement for a 2014-15 weighted average price of \$2.15</i>		

## Reimbursements

The per meal reimbursement from the state (lunch and breakfast) will remain neutral.

The per meal reimbursement for commodities will increase by .0275.

The per meal federal reimbursement (cash) for paid meals will increase by .06

The per meal federal reimbursement (cash) for free and reduced meals will increase yearly by .03 per breakfast, .05 per lunch, and .02 for snacks.

## 2014-15 Reimbursements (2014-15 figures will be adjusted when figures are released in July)

### State Reimbursement:

\$ .125 All lunch  
\$ .525 Reduced  
\$ .125 Free lunch rater  
\$ .55 Paid breakfast  
\$ .30 Reduced breakfast

### Commodities Reimbursement (Food Distribution Program):

\$ .2475 Each meal (lunch)

### Federal Reimbursement:

\$ .34 Paid lunch  
\$2.64 Reduced lunch  
\$3.04 Free lunch  
\$ .28 Paid breakfast  
\$1.58 Reduced breakfast  
\$1.58 Free breakfast  
\$ .07 Paid Snack  
\$ .40 Reduced Snack  
\$ .80 Free Snack

### K-Milk Reimbursement:

\$ .20 Milk - State



**FUND BALANCE DEFINITIONS**

**Line #**

**Miscellaneous Local Revenue** ..... **2**

Catered meals (lunch) to Head Start program at Probstfield.

**Purchased Services** ..... **15**

Costs include supervision, administrative services, repairs and maintenance, printing/publications, travel/professional development, consulting fees, operation ; maintenance.

**Food Costs (USDA Commodities)** ..... **16**

Based on the number of reimbursable student meals (lunch only) that were served the previous school year.

**Fund Balance Projections** ..... **26**

Use of Food Service funds to pay for capital outlay expenditures will decrease the fund balance. Funding for capital outlay is received only from paid meal revenue (no contribution is received from free or reduced price meals). Decreases in the fund balance will result in a price increase.

INDEPENDENT SCHOOL DISTRICT #152  
FOOD SERVICE FUND (02)

	2013-2014 ACTUAL	2014-2015 REVISED	2015-2016 PRELIMINARY	2016-2017 PROJECTED	2017-2018 PROJECTED	2018-2019 PROJECTED
<b>REVENUES:</b>						
<i>Line # Other local and county sources:</i>						
1 Interest	0	0	0	0	0	0
2 Miscellaneous local revenues	11,628	440	450	460	470	480
3 <b>Subtotal other sources</b>	<b>11,628</b>	<b>440</b>	<b>450</b>	<b>460</b>	<b>470</b>	<b>480</b>
State sources:						
4 Lunch/Breakfast program aid	120,684	158,740	161,910	165,150	168,450	171,820
Federal sources:						
5 Lunch program aid	1,157,416	1,156,880	1,185,020	1,213,720	1,242,990	1,272,850
6 Food distribution program	198,221	119,160	121,540	123,970	126,450	128,980
7 Summer Food Program	152,264	57,833	57,834	57,835	57,836	57,837
8 <b>Subtotal federal sources</b>	<b>1,507,902</b>	<b>1,333,873</b>	<b>1,364,394</b>	<b>1,395,525</b>	<b>1,427,276</b>	<b>1,459,667</b>
9 Sale of Lunches	1,148,453	1,235,340	1,265,050	1,295,350	1,326,260	1,357,790
10 <b>TOTAL REVENUES</b>	<b>2,788,666</b>	<b>2,728,393</b>	<b>2,791,804</b>	<b>2,856,485</b>	<b>2,922,456</b>	<b>2,989,757</b>
11 <b>\$ CHANGE</b>	<b>357,934</b>	<b>52,360</b>	<b>63,411</b>	<b>64,681</b>	<b>65,971</b>	<b>67,301</b>
12 <b>% CHANGE</b>	<b>14.73%</b>	<b>1.96%</b>	<b>2.32%</b>	<b>2.32%</b>	<b>2.31%</b>	<b>2.30%</b>
<b>EXPENDITURES:</b>						
Pupil support services:						
13 Salaries and wages	594,220	576,370	593,661	611,471	629,815	648,710
14 Employee benefits	101,425	86,376	88,968	91,637	94,386	97,217
15 Purchased services	319,673	357,439	368,163	379,208	390,584	402,301
16 Food costs-USDA commodities	152,175	107,655	110,884	114,211	117,637	121,166
17 Food costs, milk and supplies	1,474,659	1,504,676	1,549,816	1,596,310	1,644,200	1,693,526
18 Equipment/Construction	45,846	44,636	30,000	20,000	10,000	10,000
19 PCE kitchen expansion		0	293,000	0	0	0
19 Other expenditures	6,678	20,969	21,598	22,246	22,913	23,600
20 Summer Food Program	48,974	57,833	57,834	57,835	57,836	57,837
21 <b>TOTAL EXPENDITURES</b>	<b>2,743,652</b>	<b>2,755,954</b>	<b>3,113,923</b>	<b>2,892,917</b>	<b>2,967,371</b>	<b>3,054,358</b>
22 <b>\$ CHANGE</b>	<b>220,048</b>	<b>21,175</b>	<b>357,969</b>	<b>(221,006)</b>	<b>74,453</b>	<b>86,987</b>
23 <b>% CHANGE</b>	<b>8.72%</b>	<b>0.77%</b>	<b>12.99%</b>	<b>-7.10%</b>	<b>2.57%</b>	<b>2.93%</b>
24 <b>REV OVER EXP (EXP OVER REV)</b>	<b>45,014</b>	<b>(27,561)</b>	<b>(322,119)</b>	<b>(36,432)</b>	<b>(44,915)</b>	<b>(64,601)</b>
25 <b>BEGINNING FUND BALANCE</b>	<b>663,772</b>	<b>708,787</b>	<b>681,226</b>	<b>359,106</b>	<b>322,674</b>	<b>277,760</b>
26 <b>ENDING FUND BALANCE</b>	<b>\$708,787</b>	<b>\$681,226</b>	<b>\$359,106</b>	<b>\$322,674</b>	<b>\$277,760</b>	<b>\$213,159</b>
27 <b>Fund Balance as a % of Expenditures</b>	<b>25.83%</b>	<b>24.72%</b>	<b>11.53%</b>	<b>11.15%</b>	<b>9.36%</b>	<b>6.98%</b>
28 <b>Fund Balance Limit (1/3 of annual exp)</b>	<b>914,551</b>	<b>918,651</b>	<b>1,037,974</b>	<b>964,306</b>	<b>989,124</b>	<b>1,018,119</b>

**ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)**

<b>2008-09</b>	<b>ADP</b>	<b>ADA</b>	<b>HS</b>	<b>MS</b>	<b>ASP</b>	<b>HOP</b>	<b>SGR</b>	<b>TOTAL</b>
SEPTEMBER	3395		28.0	95.5	95.1	91.7	95.3	72.2
OCTOBER	3408		30.6	95.4	95.0	93.0	96.9	73.5
NOVEMBER	3400		29.9	96.4	95.7	94.1	97.0	73.9
DECEMBER	3381		30.5	96.0	95.2	93.1	96.3	73.8
JANUARY	3355		30.9	94.2	94.6	93.1	95.7	73.5
FEBRUARY	3379		32.4	94.8	94.6	92.5	94.6	74.1
MARCH	3255		28.3	88.6	93.2	94.1	94.4	71.4
APRIL	3438		31.5	95.9	97.0	96.0	97.6	75.5
MAY/JUNE	3183		28.3	92.5	86.4	88.7	89.6	70.0
<b>Total</b>	<b>3355</b>							<b>73.1</b>

<b>2009-10</b>	<b>ADP</b>	<b>ADA</b>	<b>HS</b>	<b>MS</b>	<b>ASP</b>	<b>HOP</b>	<b>SGR</b>	<b>TOTAL</b>
SEPTEMBER	3569	4949	33.3	99.9	85.7	84.5	86.5	78.0
OCTOBER	3452	5044	34.3	88.7	80.2	77.9	82.1	72.6
NOVEMBER	3551	5049	34.2	94.7	81.5	80.6	82.7	74.7
DECEMBER	3590	5073	35.0	94.7	82.6	81.2	82.5	75.2
JANUARY	3582	5055	33.9	95.5	86.2	80.4	81.9	75.6
FEBRUARY	3563	5046	35.6	94.5	82.9	79.2	82.2	74.9
MARCH	3515	5011	33.8	95.4	81.7	79.0	82.2	74.4
APRIL	3378	5062	31.8	81.2	82.6	80.0	82.4	71.6
MAY/JUNE	3211	5052	32.5	78.5	78.1	76.7	73.0	67.8
<b>Total</b>	<b>3490</b>							<b>73.9</b>

<b>2010-11</b>	<b>ADP</b>	<b>ADA</b>	<b>HS</b>	<b>MS</b>	<b>ASP</b>	<b>HOP</b>	<b>SGR</b>	<b>TOTAL</b>
SEPTEMBER	3540	5077	37.2	88.0	81.0	76.5	80.8	72.7
OCTOBER	3321	5067	35.4	81.5	75.0	73.9	77.5	68.7
NOVEMBER	3518	4975	38.0	85.9	82.0	79.2	83.4	73.7
DECEMBER	3460	4943	37.7	85.9	82.0	79.6	82.4	73.5
JANUARY	3455	4939	38.0	85.4	81.9	80.3	82.1	73.5
FEBRUARY	3414	4878	37.0	86.3	80.8	80.1	83.2	73.5
MARCH	3350	5035	34.9	84.8	73.6	73.7	78.9	69.2
APRIL	3397	4850	34.6	85.7	81.2	82.8	85.9	74.0
MAY/JUNE	3269	5111	33.1	88.1	87.3	73.7	79.7	72.4
<b>Total</b>	<b>3414</b>							<b>72.4</b>

<b>2011-12</b>	<b>ADP</b>	<b>ADA</b>	<b>HS</b>	<b>MS</b>	<b>ASP</b>	<b>HOP</b>	<b>SGR</b>	<b>TOTAL</b>
SEPTEMBER	3680	5200	42.2	86.5	81.0	82.3	78.9	74.2
OCTOBER	3684	5190	44.1	84.4	82.7	82.0	82.9	75.2
NOVEMBER	3670	5007	38.0	83.7	87.0	84.6	87.6	76.2
DECEMBER	3596	5023	39.7	83.9	85.9	84.8	82.4	75.3
JANUARY	3626	4993	41.9	84.8	86.2	84.7	87.3	77.0
FEBRUARY	3452	4818	39.1	85.6	87.1	85.4	86.8	76.8
MARCH	3585	4976	39.5	85.6	86.7	84.9	86.0	76.5
APRIL	3594	4983	39.9	84.1	87.3	85.9	86.9	76.8
MAY/JUNE	3353	4963	35.4	80.8	79.0	82.2	82.0	72.4
<b>Total</b>	<b>3582</b>							<b>75.6</b>

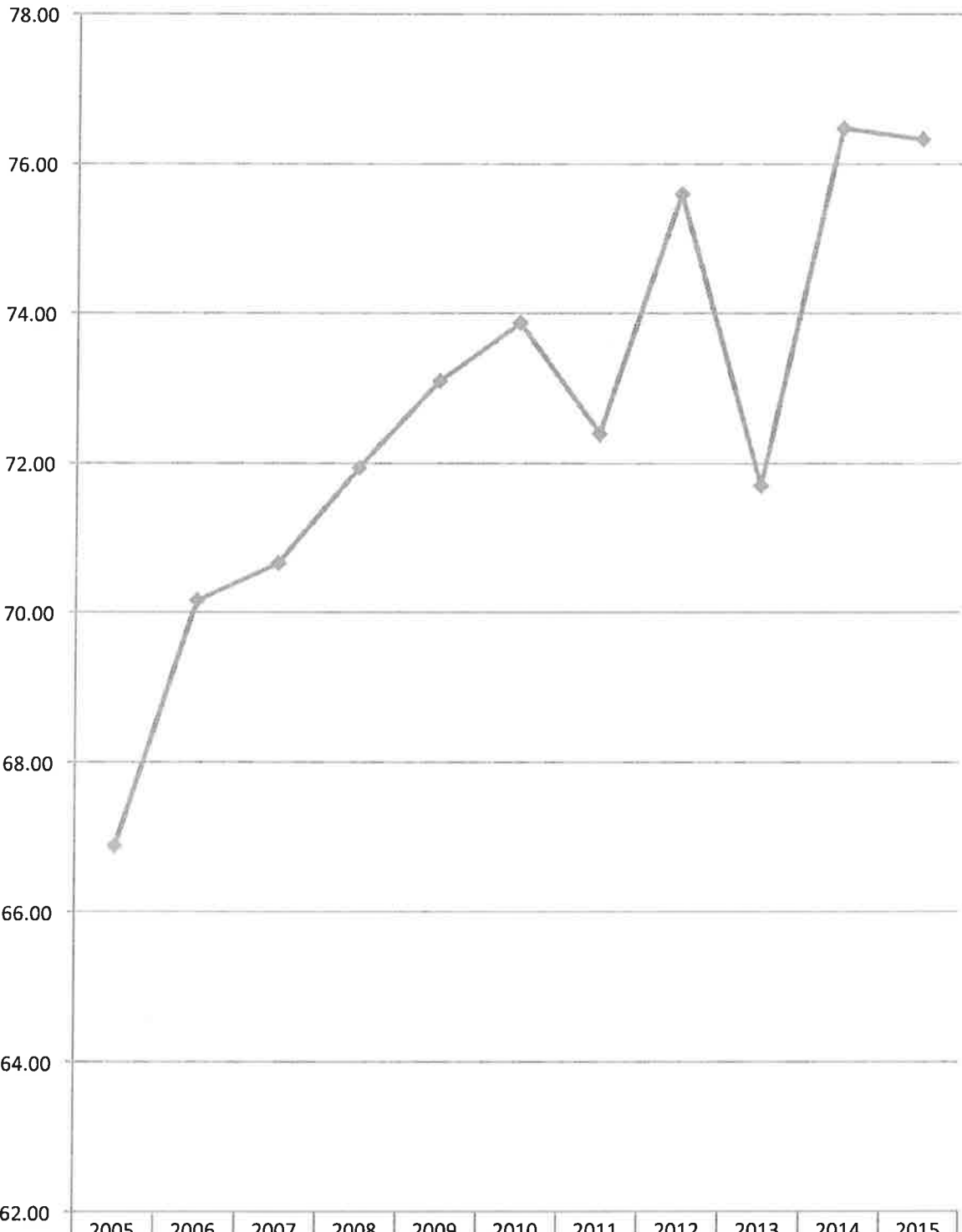
<b>2012-13</b>	<b>ADP</b>	<b>ADA</b>	<b>HS</b>	<b>MS</b>	<b>ASP</b>	<b>HOP</b>	<b>SGR</b>	<b>TOTAL</b>
SEPTEMBER	3690	5354	42.2	65.3	79.9	80.0	78.6	69.2
OCTOBER	3645	5129	44.1	81.3	82.2	81.4	78.0	73.4
NOVEMBER	3438	5044	40.4	74.8	83.0	82.4	83.2	72.8
DECEMBER	3524	3524	38.3	78.3	80.9	82.1	82.9	72.5
JANUARY	3608	5171	41.7	78.5	81.2	81.2	85.5	73.6
FEBRUARY	3539	5164	40.0	75.0	81.0	83.1	81.8	72.2
MARCH	3721	5487	39.0	76.7	81.5	81.6	80.5	71.9
APRIL	3702	5335	39.4	77.8	81.2	87.5	83.0	73.8
MAY/JUNE	3207	5154	36.6	72.6	74.0	75.3	70.2	65.7
<b>Total</b>	<b>3564</b>							<b>71.67</b>

<b>2013-14</b>	<b>ADP</b>	<b>ADA</b>	<b>HS</b>	<b>MS</b>	<b>ASP</b>	<b>HOP</b>	<b>SGR</b>	<b>PCE</b>	<b>TOTAL</b>
SEPTEMBER	3872	5392	43.9	79.1	86.3	82.7	86.4	74.8	75.5
OCTOBER	3948	5400	55.4	73.7	86.0	84.6	81.9	76.0	76.3
NOVEMBER	3847	5376	42.3	77.5	89.5	84.8	85.7	80.3	76.7
DECEMBER	3846	5332	41.9	79.2	88.3	85.5	88.0	83.3	77.7
JANUARY	3797	5312	42.6	75.5	89.1	84.7	88.4	81.7	77.0
FEBRUARY	3799	5312	40.7	76.5	89.6	84.9	88.6	83.6	77.3
MARCH	3711	5254	40.7	74.9	88.8	84.6	88.2	82.7	76.7
APRIL	3786	5308	39.5	77.6	88.4	85.5	88.0	84.5	77.3
MAY/JUNE	3550	5302	37.3	72.5	84.3	82.0	82.8	84.4	73.9
<b>TOTAL</b>	<b>34156</b>		<b>42.7</b>	<b>76.3</b>	<b>87.8</b>	<b>86.4</b>	<b>74.8</b>	<b>75.5</b>	<b>76.48</b>

<b>2014-15</b>	<b>ADP</b>	<b>ADA</b>	<b>HS</b>	<b>MS</b>	<b>ASP</b>	<b>HOP</b>	<b>SGR</b>	<b>PCE</b>	<b>TOTAL</b>
SEPTEMBER	4031	5664	44.99	79.86	84.22	82.09	82.18	81.32	75.8
OCTOBER	4050	5612	45.22	79.51	78.83	90.5	83.93	81.83	76.6
NOVEMBER	4044	5537	48.04	78.39	86.52	83.87	84.95	83.19	77.5
DECEMBER	3978	5567	47.22	77.1	87.33	84.63	85.61	81.7	77.3
JANUARY	3991	5553	45.41	78.19	86.24	83.85	84.51	82.46	76.8
FEBRUARY	3942	5505	44.37	76.74	86.62	84.01	83.76	83.81	76.6
MARCH	3919	5475	43.38	77.09	86.18	83.96	84.83	84.35	76.6
APRIL	3939	5454	41.48	82.38	85.18	83.47	84.73	85.45	77.1
MAY	3690	5445	40.37	77.00	76.74	78.02	78.73	85.41	72.7
<b>TOTAL</b>	<b>35584</b>		<b>44.5</b>	<b>78.5</b>	<b>84.2</b>	<b>82.2</b>	<b>81.3</b>	<b>75.8</b>	<b>76.33</b>

FORMULA      ADP= ALL MEALS DIVIDED BY # OF DAYS IN MONTH  
                   ADA = TOTAL ADA OF ALL SCHOOLS  
                   HS/MS/ASP/HOP/SGR = TOTAL LUNCHES DIVIDED  
                   BY # OF DAYS DIVIDED BY ADA OF THAT SCHOOL

## SCHOOL LUNCH PARTICIPATION (%)



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
% Participation	66.88	70.16	70.66	71.94	73.10	73.87	72.40	75.60	71.70	76.48	76.33

## **IV. COMMUNITY SERVICE**

### **INTRODUCTION**

According to the 2010 census, the district's population is 42,969. This figure has been adjusted periodically by our state demographer. The current 2015 estimate for Moorhead Area Public Schools is 44,318 representing an increase of 558 over last year's figure. The Early Childhood census is an average based on the number of students entering kindergarten in the previous five years. For fiscal year 2015 and later, the EFCE allowance will be increased from \$120 to \$134.11 per child based on the early childhood census.

**REVENUE**

**Line #**

**General Community Service ..... 1**

General Community Education revenue is based on district population. According to the 2014 census estimate, the district's population is 44,318. For 2013-2014, the multiplier per capita is \$5.42.

**Fees ..... 2**

In 2014, fees for summer camps moved from the Youth Development/Service category into the general fee category. The amount of revenue collected from summer camps continues to grow.

**Choices ..... 4**

Disabled adult funding is based on a grant from the state and local levy authority. There has been no increase since 1990-91. Fees collected help to offset class and activity costs. A state grant, local levy, and program fees support the program.

**Adult Basic Education ..... 6**

The state and Federal grants are applied for annually. ABE is the only program in Community Education that receives Federal funds. In recent years we have written and received grant opportunities, as well we have sub-contracted with other groups. Enrollment in ABE continues to grow.

**Interest ..... 7**

**Early Childhood Family Education ..... 8**

The ECFE state grant and local levy are based on the number of children in the district age 0-4. The population high was 2,323 in 1994-95. The low count in November 2008 was 1985. Currently, we are at 2,220 for our 0-4 population census. For 2014-15, the formula increased to \$134.11.

**School Readiness/United Way ..... 10**

School Readiness receives funding from the Minnesota Department of Education based on the amount of dollars allocated by the state and the number of programs that apply for funds. The local funding formula is based on population and K-12 free/reduced lunch numbers. Based on legislative action, there will be an increase in funds for the 15-16 school year but that amount has yet to be determined. The United Way of Cass and Clay contributes to this program also.

**Other ..... 14**

This category includes early childhood screening, non-public school funds and grants. The district receives between \$40-\$75 from the Minnesota Department of Education for each preschooler who is screened. Revenues are based on actual expenditures, as this is a reimbursable program. Non-public student count includes St. Joseph's, Park Christian, and home-schooled students.

**EXPENDITURES**

**Line #**

**General Community Service ..... 18**

Costs associated with the administration and support services for general Community Education programs are included. Community Education and district marketing costs are included. Expenses for Service Learning, after-school enrichment, summer camps and adult enrichment are also included.

**Choices ..... 20**

Costs related to programs for adults with disabilities and programs that assist adults in their participation in regular community offerings are included.

**Adult Basic Education ..... 21**

Costs related to the operation of the Adult Basic Education program including licensed teachers, paraprofessionals, administration, rent, technology and support services are included.

**Early Childhood Family Education ..... 22**

Costs related to the Early Childhood Family Education program are included such as licensed teachers, paraprofessionals, and rent. Administrative and support services are shared with the Kindergarten Readiness programs and other early childhood programs of the district.

**School Readiness ..... 23**

Costs related to assisting children ages 3 to 5 to enter kindergarten with the skills necessary for success are included. These costs include licensed teachers, paraprofessionals and rent. Administrative and support services are shared with other district early childhood program.

**Other ..... 25**

Expenses related to actual costs incurred to fulfill grant and non-public school agreements. Early Childhood screening is also included.

INDEPENDENT SCHOOL DISTRICT #152  
COMMUNITY SERVICE (04)

	2013-2014 ACTUAL	2014-2015 REVISED	2015-2016 PRELIMINARY	2016-2017 PROJECTED	2017-2018 PROJECTED	2018-2019 PROJECTED
<b>LINE # REVENUES:</b>						
1 Gen Com Ed	348,742	232,892	232,891	237,500	242,300	247,100
2 Fees	118,843	244,006	248,900	253,900	259,000	264,200
3 Youth Development/Service	149,281	87,536	75,646	77,200	78,700	80,300
4 Choices/Adults w/Disabilities	24,700	16,000	26,000	26,000	26,000	26,000
5 Choices Fees/Adults w/Disabilities	3,672	1,500	2,000	2,000	2,000	2,000
6 ABE	326,418	381,480	389,100	396,900	404,800	412,900
7 Interest	0	0	0	0	0	0
8 ECFE	213,845	301,138	308,587	314,800	321,100	327,500
9 ECFE Fees	21,017	20,000	20,400	20,800	21,200	21,600
10 School Readiness/United Way	172,798	165,853	165,853	165,083	165,083	165,083
11 School Readiness Fees	54,568	63,000	63,000	64,300	65,600	66,900
12 School-Age Care Levy	86,873	0	0	0	0	0
13	0	0	0	0	0	0
14 Other	59,980	79,325	79,325	80,900	82,500	84,200
15 TOTAL REVENUES	1,580,738	1,592,730	1,611,702	1,639,383	1,668,283	1,697,783
16 \$ CHANGE	(134,516)	137,057	18,972	27,681	28,900	29,500
17 % CHANGE	-7.84%	9.42%	1.19%	1.72%	1.76%	1.77%
<b>EXPENDITURES:</b>						
18 General Com Ed	358,867	346,691	357,100	367,800	378,800	390,200
19 Youth Development/Service	156,139	172,600	172,600	177,800	183,100	188,600
20 Choices/Adults w/Disabilities	18,410	17,500	26,000	26,800	27,600	28,400
21 ABE	359,221	381,480	389,100	396,400	404,800	404,800
22 ECFE	243,892	271,443	279,600	288,000	296,600	305,500
23 School Readiness	238,556	265,174	273,100	281,300	289,700	298,400
24 K+	0	0	0	0	0	0
25 Other	56,235	79,325	79,325	82,500	84,200	84,200
26 TOTAL EXPENDITURES	1,431,320	1,534,213	1,576,825	1,620,600	1,664,800	1,700,100
27 \$ CHANGE	(345,573)	139,213	42,612	43,775	44,200	35,300
28 % CHANGE	-19.45%	9.98%	2.78%	2.78%	2.73%	2.12%
29 REV OVER EXP (EXP OVER REV)	149,418	58,517	34,877	18,783	3,483	(2,317)
30 BEGIN FUND BALANCE (CE, ECFE, SR)	23,474	172,891	231,408	266,285	285,068	288,551
31 ENDING FUND BALANCE (CE, ECFE, SF)	172,891	231,408	266,285	285,068	288,551	286,234
32 Fund Balance as % of Expenditures	12.08%	15.08%	16.89%	17.59%	17.33%	16.84%



## VII. DEBT SERVICE FUND

### INTRODUCTION

The Debt Service Fund is used to show revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

When a bond issue is sold, the school board must levy a direct general tax upon the property of the district for the payment of principal and interest on such bonds as due. The revenue from such tax must be separately accounted for in a Debt Service Fund (M.S. 475.61).

When an excess is accumulated in a Debt Service Fund due to interest earnings, lower than anticipated tax delinquency, or excess building funds, the levy for debt redemption may be reduced in whole or in a part as dictated by fund balances and debt retirement requirements. Where there are accumulations in the fund as the process of debt repayment nears an end, the accumulations should be used to reduce debt levies. Where there is any balance left in the Debt Service Fund after all obligations have been discharged, such balance shall be permanently transferred to the General Fund, with an equal levy reduction (M.S. 475.61).

There can be no borrowing from the Debt Service Fund. Any cash balance or investment in a Debt Service Fund is held in trust for the bondholders, and must not be used to support cash deficits in other funds (M.S. 123B.78, Subd. 4).

On March 12, 2002, school district voters approved the district's \$64 million bond referendum 4,095 (51.2%) to 3,903 (48.8%). The final bond payment is scheduled for April 2022.

Of particular note for the 2014-2015 school year, the district will have a reduction in their general obligation school building bonds payments in an amount of \$550,000 per year for fiscal years 2016 through 2022. This will cause a corresponding decrease in the district's property tax levies for taxes payable in 2015 through 2021. This reduction was the result of financing a current refunding of the 2015 through 2022 maturities of the \$42,080,000 school building bonds.

**REVENUE**

**Line #**

**Local Property Tax Levy** ..... 1

This is determined by the bond payment schedule. The District must levy 105% of the annual debt service requirement.

**Interest Income** ..... 4

Interest rates appear to be static in the short term.

**State Sources** ..... 5-8

Aid received for the replacement of local taxes.

**EXPENDITURES**

**Line #**

**Principal on bonds** ..... 11

As required by bond payment schedule.

**Interest on bonds** ..... 12

As required by bond payment schedule.

INDEPENDENT SCHOOL DISTRICT #152  
DEBT SERVICE FUND (07)

	2013-2014 ACTUAL	2014-2015 REVISED	2015-2016 PRELIMINARY	2016-2017 PROJECTED	2017-2018 PROJECTED	2018-2019 PROJECTED
<b>REVENUES:</b>						
1 Local property tax levy	4,377,347	5,487,575	4,877,828	4,881,503	4,881,503	4,881,503
Other local sources:						
3 Sale of Bonds	35,025,819	0	0	0	0	0
4 Interest income	0	0	0	0	0	0
State sources:						
5 HACA (Homestead credit)	7,841	included in levy	included in levy	included in levy	included in levy	included in levy
6 Border city aid	799,867	included in levy	included in levy	included in levy	included in levy	included in levy
7 Other appropriations	5,330	included in levy	included in levy	included in levy	included in levy	included in levy
8 State aid / Equalization Aid	0	0	0	0	0	0
9 State sources total	813,038	0	0	0	0	0
<b>10 TOTAL REVENUES</b>	<b>40,216,204</b>	<b>5,487,575</b>	<b>4,877,828</b>	<b>4,881,503</b>	<b>4,881,503</b>	<b>4,881,503</b>
<b>EXPENDITURES:</b>						
11 Principal on bonds	38,565,000	3,580,000	3,330,000	3,500,000	3,675,000	3,675,000
12 Interest on bonds	1,549,188	1,644,298	1,315,550	1,149,050	974,050	974,050
14 Other debt service	116,319	900	900	900	900	900
<b>15 TOTAL EXPENDITURES</b>	<b>40,230,507</b>	<b>5,225,198</b>	<b>4,646,450</b>	<b>4,649,950</b>	<b>4,649,950</b>	<b>4,649,950</b>
<b>16 REV OVER (UNDER) EXP</b>	<b>-14,303</b>	<b>262,377</b>	<b>231,378</b>	<b>231,553</b>	<b>231,553</b>	<b>231,553</b>
<b>17 BEGINNING FUND BALANCE</b>	<b>1,222,322</b>	<b>1,208,019</b>	<b>1,470,396</b>	<b>1,701,774</b>	<b>1,933,327</b>	<b>2,164,880</b>
<b>18 ENDING FUND BALANCE</b>	<b>\$1,208,019</b>	<b>\$1,470,396</b>	<b>\$1,701,774</b>	<b>\$1,933,327</b>	<b>\$2,164,880</b>	<b>\$2,396,433</b>

## **VIII. POST-EMPLOYMENT BENEFITS DEBT SERVICE FUND**

### **INTRODUCTION**

Activity to record levy proceeds and the repayment of the Other Post-Employment Benefits (OPEB) bonds are accounted for in this fund. An actuarial study is required every two years. The most recently completed actuarial study of the district's OPEB liability in 2010 showed an estimated net obligation of \$10.35 million as of June 30, 2011. Proceeds from this fund are used to cover the expenses related primarily to retiree health insurance benefits.

**REVENUE**

**Line #**

**Local Property Tax Levy** ..... **1**  
The levy amount is determined by the bond payment schedule from the most recently completed actuarial study.

**EXPENDITURES**

**Line #**

**Principal on bonds** ..... **3**  
As determined by bond payment schedule.

**Interest on bonds** ..... **4**  
As determined by bond payment schedule.

**Other debt service** ..... **5**  
Fees related to the administration of the OPEB trust.

INDEPENDENT SCHOOL DISTRICT #152  
 OPEB FUND (47)

	2013-2014 ACTUAL	2014-2015 REVISED	2015-2016 PRELIMINARY	2016-2017 PROJECTED	2017-2018 PROJECTED	2018-2019 PROJECTED
<b>LINE # REVENUES:</b>						
1 Local Property Tax Levy	1,340,190	1,546,007	1,577,888	1,566,075	1,572,900	1,572,901
<b>2 TOTAL REVENUES</b>	<b>1,340,190</b>	<b>1,546,007</b>	<b>1,577,888</b>	<b>1,566,075</b>	<b>1,572,900</b>	<b>1,572,901</b>
<b>EXPENDITURES:</b>						
3 Principal on bonds	850,000	1,045,000	1,125,000	1,170,000	1,235,000	1,235,000
4 Interest on bonds	461,388	427,387	377,750	321,500	263,000	263,000
5 Other debt service	450	500	500	500	500	500
<b>6 TOTAL EXPENDITURES</b>	<b>1,311,838</b>	<b>1,472,887</b>	<b>1,503,250</b>	<b>1,492,000</b>	<b>1,498,500</b>	<b>1,498,500</b>
<b>7 REV OVER (UNDER) EXP</b>	<b>28,352</b>	<b>73,120</b>	<b>74,638</b>	<b>74,075</b>	<b>74,400</b>	<b>74,401</b>
<b>8 BEGINNING FUND BALANCE</b>	<b>129,546</b>	<b>157,898</b>	<b>231,018</b>	<b>305,656</b>	<b>379,731</b>	<b>454,131</b>
<b>9 ENDING FUND BALANCE</b>	<b>\$157,898</b>	<b>\$231,018</b>	<b>\$305,656</b>	<b>\$379,731</b>	<b>\$454,131</b>	<b>\$528,532</b>