

MOORHEAD

AREA PUBLIC SCHOOLS

**2016-2017
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.

**2016-2017
ANNUAL OPERATING PLAN
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SCHOOL BOARD

	Term Expiration
Bill Tomhave, Chairperson	2019
Scott Steffes, Vice Chairperson	2017
Matt Valan, Clerk	2017
Lauri Johnson, Treasurer	2019
Cindy Fagerlie, Director	2017
Lisa Erickson, Director	2017
Mark Altenburg, Director	2019

CENTRAL OFFICE TEAM

Dr. Lynne A. Kovash, Superintendent

Brandon Lunak, Assistant Superintendent of Finance and Operations

Missy Eidsness, Assistant Superintendent of School Improvement and Accountability

Kristen Dehmer, Executive Director of Human Resources

Duane Borgeson, Executive Director of Learner Support Services

Dan Markert, Executive Director of Information Systems and Instructional Support

**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 2016-2017 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 2016

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 2016-2017 school years, two percent was added to the basic per pupil formula.

In 2010, the district had been projecting deficits of \$2 million for 2011-2012, \$2.18 million for 2012-2013, and \$3.7million for the 2013-2014 school year. 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 added to the high school allowed the high school to stay at or slightly below the district's targeted staffing ratio of 30:1 in core subjects.

Horizon Middle School

2011-2012 School Year - Since 2011-2012, Horizon has seen an increase in staff in the following areas: 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 2.5 FTE 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 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	434.54	12.42
2015-2016	459.02	24.48
2016-2017	469.68	10.66

MOORHEAD AREA PUBLIC SCHOOLS

Operating Levy Priority Areas Update

June 2016

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, began 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. Increased student engagement and collaboration were common themes from this year's one-to-one technology pilot program in Moorhead Area Public Schools. The pilot examined the financial feasibility and instructional impact of a school-owned one-to-one student-computing environment. The School Board approved the Technology Integration Task Force's recommendation to implement a one-to-one computing environment for grades 6-8 students for 2016-17.

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.

2014-present- Committed to support World Language and Immersion Sections as needed.

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.

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

2013-2014 School Year- All-day kindergarten was added to give all students access, regardless of ability to pay. K+ was eliminated.

2014-2015 School Year- The legislature approved funding for all-day kindergarten beginning with the 2014-15 school year.

2015-present- Enhance Jump Start and preschool programming

I. GENERAL FUND

INTRODUCTION

The district is anticipating 2016-2017 General Fund revenues of \$73.4 million. This reflects an increase of approximately \$4.5 million compared to 2015-2016. This increase is due primarily to a 2% increase on the basic formula allowance, an estimated increase in enrollment of approximately 236 students. Expenses for the General Fund are anticipated to be \$73.9 million. This reflects an increase of approximately \$3.0 million compared to projected expenditures from 2015-2016. The primary reasons for this increase include the continued addressing of the priorities established during the 2010 referendum campaign and the addition of approximately 12.96 full time equivalent teaching and support staff positions. Additionally, a total of one school buses will be purchased in 2016-2017. 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% 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 decrease of \$489,970 for 2016-2017. The June 30, 2016 restricted and unassigned General Fund balance is projected to be \$11.7 million, or 15.9% 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 2017.

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; 2016-2017 is the sixth 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. The last year we will receive this revenue is the 2017-2018 school year. 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 \$947.66 per student. This increase was due to legislative changes in how students are counted and weighted. This did not result in an increase in taxes, but rather ensured the same funding amount for school districts. After the Local Optional Revenue subtraction of \$424 the district has \$523.66 that needs to be renewed to maintain our revenue the same.

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).

REVENUE	Line #
Property Taxes	1
The property taxes for fiscal year 2015 remain relatively flat compared to 2016 with the primary source within that category being operating levy revenue.	
Interest	2
Interest rates remain at historically low levels.	
Tuition and Fees	3
This line item includes reimbursement from Lakes Country Service Cooperative (LCSC) special education, medical assistance/3 rd party billing, and tuition for special education services that are not included in the calculation for special education aid/tuition.	
Other Local Sources	4
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.	
General Education Aid	5
This represents the state's share of the basic general education revenue that includes transportation revenue. The increase in fiscal year 2017 compared to 2016 is primarily due to an increase in enrollment.	
Tax Credits	6
The Border City Tax Credit is the largest of the tax credits that the district receives.	
Non-Public Transportation Aid	7
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..... 12-13

The formula for calculating operating capital revenue is \$79 plus \$109 multiplied by the facilities age index (1.2963 for 2016-17) multiplied by the adjusted marginal cost pupil units. In addition, districts that operate year round programs such as the RRALC are entitled to \$31 for each pupil unit attending a year round program. The aid/levy proportion is the same percentage as the general education formula allowance funding.

Long Term Facilities Maintenance Revenue.....14-15

During the Special Session of the 2015 Legislative Session the "2015 Education Act" was passed. This established a "Long-Term Facilities Maintenance Revenue" (LTFMR) program for school districts in Minnesota beginning in FY17, the first year of the new program.

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 \$212 times the resident pupil units for the fiscal year to which the levy is attributed.

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.

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.

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, Fargo Schools for the gymnastics center, and the Globe Building for the RRALC, ABE and Outreach, and the JDP building for the ECFE program. 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. For 2016 the new addition to S.G.Reinertsen, and for 2017 the Globe Building lease 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. This amount was rolled into the general instructional supply budget. This was included in the general instructional supply budget.

Athletics..... 63

This item is for additions and replacement of athletic equipment.

Curriculum Resources..... 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

Media/library print books and electronic resources are purchased as recommended by building media specialists in collaboration with the Director of Media Services & the

Media/library print books and electronic resources are purchased as recommended by building media specialists in collaboration with the Director of Media Services & the Assistant Superintendent of Information Systems and Instructional Support. This amount was rolled into the Instruct Support supplies.

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 Long Term Facilities Plan..... 69
The uses of the LTFMR program include "Like for Like" replacements of deferred capital expenditures and maintenance projects necessary to prevent further erosion of facilities and to increase accessibility of school facilities and health & safety project under Minnesota Statutes, section 123B.57. To qualify for the Long-term Facilities Maintenance Revenue, school districts were required to have a 10-year plan adopted by the school board to be eligible. This program began in FY17.

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. This was included in the Long Term Facilities Plan.

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. This was included in the Long Term Facilities Plan but we still separate the expenses.

AOP Refer Yes - 2% No general fund budget 16-17 adopted.xlsx (1).xlsx

	FY15	FY16	FY17	FY18	FY19	FY20
GENERAL FUND (01)	Actual	Revised	Projected	Projected	Projected	Projected
REVENUES						
1 Property Taxes	4,572,837	4,753,767	5,244,797	5,244,797	5,244,797	5,244,797
2 Local Sources	1,112,996	1,132,292	1,073,313	1,094,760	1,116,635	1,138,948
3 General Education Aid	44,203,146	47,808,329	50,124,295	51,204,221	52,590,52	53,664,380
4 Other State Aids	570,332	284,501	394,331	396,402	398,514	400,668
5 Special Education Aid	9,260,228	8,774,281	9,243,698	9,243,698	9,243,698	9,243,698
6 Federal Aids Grants	3,020,186	3,180,925	3,205,923	3,205,923	3,205,923	3,205,923
7 Capital Outlay/LTFM	2,167,626	2,674,501	4,179,125	4,559,853	5,197,035	5,211,476
8 Health & Safety	208,782	324,416	-	-	-	-
9 TOTAL REVENUES	65,116,133	68,933,012	73,465,483	74,949,654	76,997,12	78,109,890
EXPENDITURES						
10 Administration	4,083,610	4,521,710	4,775,570	5,082,180	5,238,130	5,398,890
11 Regular Instruction & Vocational	27,276,493	30,655,110	32,530,080	34,061,810	35,810,91	37,528,960
12 Special Services	15,077,121	15,735,380	16,217,740	16,715,150	17,228,11	17,757,090
13 Instructional Support	2,687,368	2,834,199	2,939,250	3,024,160	3,111,690	3,201,930
14 Pupil Support	1,928,175	1,988,190	2,049,490	2,112,700	2,177,880	2,245,090
15 Buildings & Grounds	4,144,588	4,360,815	4,511,940	5,263,400	5,449,210	5,641,690
16 Transportation	3,702,175	3,896,050	4,014,680	4,136,940	4,262,940	4,392,800
17 Capital Outlay/LTFM	7,587,139	6,586,992	6,916,701	4,671,916	4,609,424	3,972,061
18 Health & Safety	354,405	372,653	-	-	-	-
19 TOTAL EXPENDITURES	66,841,094	70,951,099	73,955,451	75,068,256	77,888,29	80,138,511
20 REVENUES OVER (UNDER) EXPENDITURES						
21 Restricted	(5,565,136)	(3,960,728)	(2,737,576)	(112,063)	587,611	1,239,415
22 Unassigned	3,840,175	1,942,641	2,247,607	(6,539)	(1,478,782)	(3,268,036)
23 Restricted & Unassigned Combined	(1,724,961)	(2,018,088)	(489,969)	(118,602)	(891,171)	(2,028,622)
ENDING FUND BALANCE						
24 Restricted	638,835	(3,321,893)	(6,059,469)	(6,171,532)	(5,583,920)	(4,344,506)
25 Unassigned	13,645,678	15,588,319	17,835,925	17,829,386	16,350,60	13,082,568
26 Restricted & Unassigned Combined	14,284,513	12,266,426	11,776,456	11,657,854	10,766,68	8,738,062
27 Unassigned as % of Expenditures	23.17%	24.36%	26.61%	25.33%	22.31%	17.18%
28 Restricted & Unassigned as % of Total Expenditur	21.37%	17.29%	15.92%	15.53%	13.82%	10.90%

AOP Refer Yes - 2% Yes general fund budget 16-17 adopted.xlsx (2).xlsx

GENERAL FUND (01)		FY15 Actual	FY16 Revised	FY17 Projected	FY18 Projected	FY19 Projected	FY20 Projected
REVENUES							
1	Property Taxes	4,572,837	4,753,767	5,244,797	5,244,797	5,244,797	5,244,797
2	Local Sources	1,112,996	1,132,292	1,073,313	1,094,760	1,116,635	1,138,948
3	General Education Aid	44,203,146	47,808,329	50,124,295	52,005,221	53,855,74	54,961,814
4	Other State Aids	570,332	284,501	394,331	396,402	398,514	400,668
5	Special Education Aid	9,260,228	8,774,281	9,243,698	9,243,698	9,243,698	9,243,698
6	Federal Aids Grants	3,020,186	3,180,925	3,205,923	3,205,923	3,205,923	3,205,923
7	Capital Outlay/LTFM	2,167,626	2,674,501	4,179,125	4,559,853	5,197,035	5,211,476
8	Health & Safety	208,782	324,416	-	-	-	-
9	TOTAL REVENUES	65,116,133	68,933,012	73,465,483	75,750,654	78,262,34	79,407,324
EXPENDITURES							
10	Administration	4,083,610	4,521,710	4,775,570	5,082,180	5,238,130	5,398,890
11	Regular Instruction & Vocational	27,276,493	30,655,110	32,530,080	34,061,810	35,810,91	37,528,960
12	Special Services	15,077,121	15,735,380	16,217,740	16,715,150	17,228,11	17,757,090
13	Instructional Support	2,687,388	2,834,199	2,939,250	3,024,160	3,111,690	3,201,930
14	Pupil Support	1,928,175	1,988,190	2,049,490	2,112,700	2,177,880	2,245,090
15	Buildings & Grounds	4,144,588	4,360,815	4,511,940	5,263,400	5,449,210	5,641,690
16	Transportation	3,702,175	3,896,050	4,014,680	4,136,940	4,262,940	4,392,800
17	Capital Outlay/LTFM	7,587,139	6,586,992	6,916,701	4,671,916	4,609,424	3,972,061
18	Health & Safety	354,405	372,653	-	-	-	-
19	TOTAL EXPENDITURES	68,841,094	70,951,099	73,955,451	75,068,268	77,888,29	80,138,511
20	REVENUES OVER (UNDER) EXPENDITURES						
21	Restricted	(5,565,138)	(3,960,728)	(2,737,576)	(112,063)	587,611	1,239,415
22	Unassigned	3,840,175	1,942,641	2,247,607	794,461	(213,662)	(1,970,602)
23	Restricted & Unassigned Combined	(1,724,961)	(2,018,088)	(489,969)	682,398	374,049	(731,188)
ENDING FUND BALANCE							
24	Restricted	638,835	(3,321,893)	(6,059,469)	(6,171,532)	(5,583,920)	(4,344,506)
25	Unassigned	13,645,678	15,588,319	17,835,925	18,630,388	18,416,82	16,446,222
26	Restricted & Unassigned Combined	14,284,513	12,266,426	11,776,456	12,458,854	12,832,90	12,101,716
27	Unassigned as % of Expenditures	23.17%	24.36%	26.61%	26.46%	25.13%	21.59%
28	Restricted & Unassigned as % of Total Expenditur	21.37%	17.29%	15.92%	16.60%	16.48%	15.10%

AOP Refer No - 2% Yes general fund budget 16-17 adopted.xlsx (3).xlsx

GENERAL FUND (01)		Actual	Revised	Projected	Projected	Projected	Projected
REVENUES							
1	Property Taxes	4,572,837	4,753,767	5,244,797	5,244,797	3,944,797	3,944,797
2	Local Sources	1,112,996	1,132,292	1,073,313	1,094,760	1,116,635	1,138,948
3	General Education Aid	44,203,146	47,808,329	50,124,295	52,005,221	53,855,74	54,961,778
4	Other State Aids	570,332	284,501	394,331	396,402	398,514	400,668
5	Special Education Aid	9,260,228	8,774,281	9,243,698	9,243,698	9,243,698	9,243,698
6	Federal Aids Grants	3,020,186	3,180,925	3,205,923	3,205,923	3,205,923	3,205,923
7	Capital Outlay/LTFM	2,167,626	2,674,501	4,179,125	4,559,853	5,197,035	5,211,476
8	Health & Safety	208,782	324,416	-	-	-	-
9	TOTAL REVENUES	65,116,133	68,933,012	73,465,483	75,750,654	76,962,34	78,107,288
EXPENDITURES							
10	Administration	4,083,610	4,521,710	4,775,570	5,082,180	5,238,130	5,398,890
11	Regular Instruction & Vocational	27,276,493	30,655,110	32,530,080	34,061,810	35,810,91	37,528,960
12	Special Services	15,077,121	15,735,380	16,217,740	16,715,150	17,228,11	17,757,090
13	Instructional Support	2,687,388	2,834,199	2,939,250	3,024,160	3,111,690	3,201,930
14	Pupil Support	1,928,175	1,988,190	2,049,490	2,112,700	2,177,880	2,245,090
15	Buildings & Grounds	4,144,588	4,360,815	4,511,940	5,263,400	5,449,210	5,641,690
16	Transportation	3,702,175	3,896,050	4,014,680	4,136,940	4,262,940	4,392,800
17	Capital Outlay/LTFM	7,587,139	6,586,992	6,916,701	4,671,916	4,609,424	3,972,061
18	Health & Safety	354,405	372,653	-	-	-	-
19	TOTAL EXPENDITURES	68,841,094	70,851,099	73,855,451	75,068,256	77,888,29	80,138,511
REVENUES OVER (UNDER) EXPENDITURES							
20	REVENUES OVER (UNDER) EXPENDITURES						
21	Restricted	(5,565,136)	(3,960,728)	(2,737,576)	(112,063)	587,811	1,239,415
22	Unassigned	3,840,175	1,942,641	2,247,607	794,481	(1,513,562)	(3,270,638)
23	Restricted & Unassigned Combined	(1,724,961)	(2,018,088)	(489,969)	682,398	(925,951)	(2,031,224)
ENDING FUND BALANCE							
24	Restricted	638,835	(3,321,893)	(6,059,469)	(6,171,532)	(6,583,920)	(4,344,506)
25	Unassigned	13,645,678	15,588,319	17,835,925	18,630,388	17,116,82	13,846,186
26	Restricted & Unassigned Combined	14,284,513	12,266,426	11,776,456	12,458,854	11,532,90	9,501,680
27	Unassigned as % of Expenditures	23.17%	24.36%	26.61%	26.46%	23.36%	18.18%
28	Restricted & Unassigned as % of Total Expenditur	21.37%	17.29%	15.92%	16.60%	14.81%	11.86%

	FY16	FY16	FY17	FY18	FY19	FY20
GENERAL FUND (01)	Actual	Revised	Projected	Projected	Projected	Projected
REVENUES						
1 Property Taxes	4,572,837	4,753,767	5,244,797	5,244,797	3,944,797	3,944,797
2 Local Sources	1,112,998	1,132,292	1,073,313	1,094,760	1,116,635	1,138,948
3 General Education Aid	44,203,146	47,808,329	50,124,295	51,204,221	52,590,521	53,664,380
4 Other State Aids	570,332	284,501	394,331	396,402	398,514	400,668
5 Special Education Aid	9,260,228	8,774,281	9,243,698	9,243,698	9,243,698	9,243,698
6 Federal Aids Grants	3,020,186	3,180,925	3,205,923	3,205,923	3,205,923	3,205,923
7 Capital Outlay/LTFM	2,167,626	2,674,501	4,179,125	4,559,853	5,197,035	5,211,476
8 Health & Safety	208,782	324,416	-	-	-	-
9 TOTAL REVENUES	65,116,133	68,933,012	73,465,483	74,949,654	76,697,123	76,809,890
EXPENDITURES						
10 Administration	4,083,610	4,521,710	4,775,570	5,082,180	5,238,130	5,398,890
11 Regular Instruction & Vocational	27,276,493	30,655,110	32,530,080	34,061,810	35,810,910	37,528,960
12 Special Services	15,077,121	15,735,380	16,217,740	16,715,150	17,228,110	17,757,090
13 Instructional Support	2,687,388	2,834,199	2,939,250	3,024,160	3,111,690	3,201,930
14 Pupil Support	1,928,175	1,988,190	2,049,490	2,112,700	2,177,880	2,245,090
15 Buildings & Grounds	4,144,588	4,380,815	4,511,940	5,263,400	5,449,210	5,641,690
16 Transportation	3,702,175	3,896,050	4,014,680	4,136,940	4,262,940	4,392,800
17 Capital Outlay/LTFM	7,587,139	6,586,992	6,916,701	4,671,916	4,609,424	3,972,061
18 Health & Safety	354,405	372,653	-	-	-	-
19 TOTAL EXPENDITURES	66,841,094	70,951,089	73,955,451	75,068,256	77,888,294	80,138,511
REVENUES OVER (UNDER) EXPENDITURES						
20 Restricted	(5,665,136)	(3,960,728)	(2,737,576)	(112,063)	587,611	1,239,415
22 Unassigned	3,840,176	1,942,641	2,247,607	(6,639)	(2,778,782)	(4,588,036)
23 Restricted & Unassigned Combined	(1,724,961)	(2,018,088)	(489,969)	(118,602)	(2,191,171)	(3,328,622)
ENDING FUND BALANCE						
24 Restricted	638,835	(3,321,893)	(6,059,469)	(6,171,532)	(5,683,920)	(4,344,506)
25 Unassigned	13,645,678	15,588,319	17,835,925	17,829,386	15,050,604	10,482,558
26 Restricted & Unassigned Combined	14,284,513	12,266,426	11,776,456	11,657,854	9,466,683	6,138,052
27 Unassigned as % of Expenditures	23.17%	24.36%	26.61%	25.33%	20.54%	13.76%
28 Restricted & Unassigned as % of Total Expenditures	21.37%	17.29%	15.92%	15.63%	12.16%	7.66%
FOOD SERVICE (02)						
29 Revenues	2,867,089	2,893,120	2,959,830	3,027,870	3,097,270	3,168,050
30 Expenditures	2,795,214	3,147,884	2,927,910	3,013,420	3,101,490	3,192,200
31 REVENUES OVER (UNDER) EXPENDITURES	71,873	(254,764)	31,920	14,450	(4,220)	(24,150)
32 ENDING FUND BALANCE	780,662	526,898	657,818	672,268	668,048	643,898
COMMUNITY EDUCATION (04)						
33 Revenues	1,642,525	1,654,807	1,925,771	1,963,710	2,002,410	2,041,910
34 Expenditures	1,476,166	1,523,830	1,652,500	1,921,280	1,978,120	2,036,680
35 REVENUES OVER (UNDER) EXPENDITURES	166,359	130,977	273,271	42,430	24,290	5,230
36 ENDING FUND BALANCE	339,250	470,227	743,498	785,928	810,218	815,448

**INDEPENDENT SCHOOL DISTRICT #152
GENERAL FUND (01)**

	2014-2015 ACTUAL	2015-2016 REVISED	2016-2017 PROJECTED	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED
Formula Allowance per Pupil Unit	5,831	5948	6067	6067	6067	6067
Enrollment (Nov. 2013 Proj)used to figure ADJ ADM	5,881	6042	6265	6443	6655	6867
REVENUES:						
Line # General Fund						
1 Property taxes	4,572,837	4,753,767	5,244,797	5,244,797	3,944,797	3,944,797
2 Interest	1,635	1,000	1,000	1,000	1,000	1,000
3 Tuition & fees	461,936	466,373	394,099	401,981	410,021	418,221
4 Other local sources	649,425	664,819	678,214	691,778	705,614	719,726
5 General ed aid	44,203,146	47,808,329	50,124,295	51,204,221	52,590,521	53,664,380
6 Tax credits/Border City aid	321,332	183,000	290,800	290,800	290,800	290,800
7 Non public trans aid/state grants	249,000	101,501	103,531	105,602	107,714	109,868
8 Special ed aid and excess aid	9,260,228	8,774,281	9,243,698	9,243,698	9,243,698	9,243,698
9 Federal aids and grants	3,020,166	3,180,925	3,205,923	3,205,923	3,205,923	3,205,923
10 Education Jobs Fund (EduJobs)	0	0	0	0	0	0
11 Total General Fund	62,739,725	65,934,095	69,286,358	70,389,801	70,500,088	71,598,414
Operating Capital						
12 Operating capital aid	947,938	995,804	897,595	997,595	997,595	997,595
13 Operating capital levy	455,121	492,700	532,438	532,438	532,438	532,438
14 Long-Term Facilities Maint levy	289,699	321,960	1,002,815	1,085,855	1,427,582	1,401,739
15 Long-Term Facilities Maint aid	63,257	67,758	491,229	788,917	1,084,372	1,124,653
16 Operating capital lease levy	373,558	796,281	1,155,048	1,155,048	1,155,048	1,155,048
17 Head Start rent	24,128	0	0	0	0	0
18 Sale of Equipment cars and rebates	13,925	0	0	0	0	0
19 Total Operating Capital	2,167,626	2,674,501	4,179,125	4,559,853	5,197,035	5,211,476
20 Health & Safety Levy	208,782	324,416	0	0	0	0
21 Total Health & Safety	208,782	324,416	0	0	0	0
22 Total Revenues	65,116,133	68,933,012	73,465,483	74,949,654	75,697,123	76,809,890
23 \$ CHANGE	2,305,576	3,816,878	4,532,471	1,484,171	747,469	1,112,767
24 % CHANGE	3.7%	6.9%	6.6%	2.0%	1.00%	1.47%
EXPENDITURES:						
25 Admin salaries	2,897,479	3,283,150	3,496,640	3,761,540	3,874,390	3,990,620
26 Admin fringe benefits	740,045	765,950	792,760	820,510	849,230	878,950
27 Admin supplies	26,819	20,760	20,760	20,760	20,760	20,760
28 Admin other	419,267	451,850	465,410	479,370	493,750	508,560
29 Instruct salaries (reg & voc)	18,772,079	21,559,130	22,970,900	24,170,030	25,575,130	26,937,380
30 Instruct fringe benefits	7,488,220	7,750,310	8,121,570	8,405,820	8,700,020	9,004,520
31 OPEB expense benefit credit	(771,845)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
32 Instruct supplies	580,841	580,840	625,840	625,840	625,840	625,840
33 Instruct other	1,207,198	1,564,830	1,611,770	1,660,120	1,709,920	1,761,220
34 Spec ed salaries	11,009,566	11,439,870	11,783,070	12,138,560	12,500,860	12,875,080
35 Spec ed fringe benefits	3,264,671	3,378,930	3,497,190	3,619,590	3,746,280	3,877,400
36 Spec ed supplies	126,575	220,000	220,000	220,000	220,000	220,000
37 Spec ed other	676,289	696,580	717,460	739,000	761,170	784,010
38 Instruct support salaries	1,738,882	1,830,459	1,885,370	1,941,930	2,000,190	2,060,200
39 Instruct support fringe benefits	394,577	428,390	443,380	458,900	474,960	491,580
40 Instruct support supplies	150,932	160,260	182,960	182,960	182,960	182,960
41 Instruct support other	402,897	415,090	427,540	440,370	453,580	467,190
42 Pupil support salaries	1,344,908	1,385,260	1,426,820	1,469,620	1,513,710	1,559,120
43 Pupli support fringe benefits	389,073	402,690	416,780	431,370	446,470	462,100
44 Pupil support supplies	11,403	11,970	11,970	11,970	11,970	11,970
45 Pupil support other	182,791	188,270	193,920	199,740	205,730	211,900
46 Bldgs & grounds salaries	1,391,520	1,470,030	1,514,130	1,559,550	1,606,340	1,654,530
47 Bldgs & grounds fringe benefits	240,920	249,350	258,080	267,110	276,460	286,140
48 Bldgs & grounds energy exp	1,481,449	1,556,520	1,617,740	2,277,450	2,368,550	2,463,290
49 Bldgs & grounds supplies	324,477	350,000	364,000	378,560	393,700	409,450
50 Bldgs & grounds other	544,404	560,740	577,560	594,890	612,740	631,120
51 Transportation salaries	660,001	679,800	700,190	721,200	742,840	765,130
52 Transportation benefits	108,276	112,070	115,990	120,050	124,250	128,600
53 Transportation contracted services	2,819,323	2,983,900	3,073,420	3,165,620	3,260,590	3,358,410
54 Transportation supplies	113,433	119,100	123,860	128,810	133,960	139,320

	2014-2015 ACTUAL	2015-2016 REVISED	2016-2017 PROJECTED	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED
55 Transportation other	1,142	1,180	1,220	1,260	1,300	1,340
56 Aid Anticipation Certificate	0	0	0	0	0	0
57 Property/liability Insurance	181,818	175,175	180,430	185,840	191,420	197,160
58 Total General Expenditures	58,899,550	63,991,454	67,038,751	70,398,340	73,278,870	76,166,450
59 Op cap special assessments	475,317	289,580	50,000	51,500	53,050	54,640
60 Op cap leases	884,348	1,180,833	1,222,960	1,222,960	1,222,960	1,222,960
61 Op cap telephone/telecomm	66,748	68,750	70,810	72,930	75,120	77,370
62 Op cap bldg discretionary	38,482	45,000	0	0	0	0
63 Op cap athletics	19,998	20,600	21,220	21,860	22,520	23,200
64 Op cap textbooks and curriculum resources	727,400	832,000	780,000	780,000	780,000	780,000
65 Op cap music	17,112	17,825	18,154	18,699	19,260	19,837
66 Op cap media	27,271	22,770	0	0	0	0
67 Op cap copier lease	115,857	139,110	143,280	147,580	152,010	156,570
68 Op cap technology plan	1,009,679	1,070,000	720,000	720,000	720,000	720,000
69 Op cap building const/maint plan/Long Term Facilities	588,017	2,329,892	1,653,607	1,449,717	1,377,834	728,314
69a Op Cap Implementation of facilities recommendations	3,137,826	240,832	2,000,000	0	0	0
70 Op Cap deferred maintenance/folded into line 69	175,925	0	0	0	0	0
71 Op cap transportation equipment	303,059	330,000	110,000	110,000	110,000	110,000
72 Total Operating Cap Expenditures	7,587,138	6,588,992	6,790,032	4,595,247	4,532,755	3,892,892
73 347 - Health & Safety physical hazard	25,222	15,850	62,000	12,000	12,000	14,500
74 349 - Health & Safety hazardous subst	6,092	7,100	7,700	7,700	7,700	7,700
75 352 - Health & Safety envmt mgmt	41,058	48,021	45,469	45,469	45,469	45,469
76 358 - Health & Safety asbestos	0	0	0	0	0	0
77 363 - Health & Safety fire safety	6,779	6,000	10,000	10,000	10,000	10,000
78 366 - Health & Safety indoor air quality	276,254	293,882	1,500	1,500	1,500	1,500
79 Total Health & Safety Expenditures	354,405	372,653	126,669	76,669	76,669	79,189
80 TOTAL EXPENDITURES	66,841,094	70,951,099	73,955,452	75,068,256	77,888,294	80,138,511
81 \$ Change	6,877,315	4,110,005	3,004,353	1,112,804	2,820,038	2,250,218
82 % Change	11.5%	6.1%	4.2%	1.5%	3.8%	2.9%
83 REV OVER EXP (EXP OVER REV)						
84 General Fund Restricted	(5,565,138)	(3,960,728)	(2,737,578)	(112,063)	587,811	1,239,415
85 General Fund Unassigned	3,840,175	1,942,641	2,247,807	(6,539)	(2,778,782)	(4,568,036)
86 BEGINNING FUND BALANCE						
87 General Fund Restricted:						
88 Operating Capital	163,616	200,000	(4,102,207)	(8,207,158)	(10,117,324)	(11,984,997)
89 Health & Safety	(495,758)	(641,381)	(689,618)	(816,287)	(892,956)	(969,625)
90 Safe Schools	241,381	211,360	211,360	211,360	211,360	211,360
91 Deferred Maintenance	691,825	868,856	1,258,572	2,752,616	4,627,388	7,139,342
92 Reserved for Prepaid	1.00	-	-	-	-	1.00
93 General Fund Restricted Total	601,065	638,835	(3,321,893)	(6,059,469)	(6,171,532)	(5,583,919)
94 General Fund Unassigned:						
95 General Fund Unassigned Total	15,408,410	13,645,678	15,588,319	17,835,925	17,928,386	15,050,604
86 ENDING FUND BALANCE						
97 General Fund Restricted:						
98 Operating Capital	200,000	(4,102,207)	(8,207,158)	(10,117,324)	(11,984,997)	(13,172,808)
99 Health & Safety	(641,381)	(889,618)	(816,287)	(892,956)	(969,625)	(1,048,794)
100 Severance Pay	-	-	-	-	-	-
101 Safe Schools	211,360	211,360	211,360	211,360	211,360	211,360
102 Deferred Maintenance	868,856	1,258,572	2,752,616	4,627,388	7,139,342	9,665,734
103 Reserved for Prepaid	-	-	-	-	-	-
104 General Fund Restricted Total	638,835	(3,321,893)	(6,059,469)	(6,171,532)	(5,583,920)	(4,344,506)
105 General Fund Unassigned:						
106 Unassigned	10,445,678	13,888,319	14,135,925	16,129,388	13,350,604	8,782,567
107 Committed-Severance Obligation	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,001
108 Nonspendable	-	-	-	-	-	-
109 Assigned-Health Insurance and Affordable Care Act	500,000	500,000	500,000	500,000	500,000	500,000
110 Assigned-Capital projects	1,500,000	-	-	-	-	-
111 Assigned-Tech acquisition & upgrades	-	-	2,000,000	-	-	-
112 Assigned-Alternative Learn/ Globe	-	-	-	-	-	-
113 General Fund Unassigned Total	13,645,678	15,588,319	17,835,925	17,829,388	16,050,604	10,482,568
114 General Fund Restricted & Unassigned Combined	14,284,513	12,288,426	11,776,456	11,857,854	9,488,683	6,138,082
115 Unassigned (% of Unassigned Exp)	23.17%	24.36%	26.61%	25.33%	20.54%	13.76%
116 Unassigned & Restricted (% of Total Exp)	25.04%	16.92%	15.92%	15.63%	12.16%	7.66%

2016-2017 Staffing Plan

LICENSED STAFF	2013-2014 Actual	2014-2015 Actual	2015-16 Actual	2016-2017 Prelim	2016-2017 Inc/(Dec) Over Prior 2016-2016
Elementary (K-5)	113.55	115.49	122.45	128.45	6.00
Middle School (6-8)	54.32	52.00	55.00	55.00	0.00
High School (9-12)	68.16	67.08	69.95	71.20	1.26
Alternative Education	7.67	8.68	10.98	10.98	0.00
Special Education*	108.51	111.29	116.33	118.33	2.00
English Learners (EL)	7.75	9.75	12.00	13.00	1.00
Support Staff - Funded with federal programs, grants or other sources**	17.35	18.46	19.14	19.14	0.00
Elementary Physical Education/Health Fitness	9.60	10.92	11.00	11.00	0.00
Elementary Music	6.26	7.92	7.60	7.60	0.00
Elementary Art	3.00	3.00	3.00	3.00	0.00
Music (6-12)	8.33	8.69	8.89	9.30	0.41
Gifted and Talented	0.00	1.00	1.00	1.00	0.00
Resource Strategists	3.00	3.50	3.75	3.75	0.00
Media Specialists	2.00	2.00	2.00	2.00	0.00
Counselors	11.00	12.65	12.93	12.93	0.00
School Nurses	1.62	2.81	3.00	3.00	0.00
Total Licensed Teaching Staff	422.12	434.54	459.02	469.68	10.66
Administrative (Principals and Administrators)	13.00	13.00	15.00	16.00	1.00
Supervisory**	11.00	10.00	9.00	8.00	-1.00
Total Licensed Administrative/Supervisory Staff	24.00	23.00	24.00	24.00	0.00
					0.00
Total Licensed Staff (Teacher & Admin/Supervisory)	446.12	457.54	483.02	493.68	10.66
NON-LICENSED STAFF					
Administrative	1.00	1.00	1.00	1.00	0.00
Supervisory	6.00	6.00	6.00	6.00	0.00
Paraprofessionals/Security***	151.87	159.09	169.26	169.26	0.00
Non-Aligned/TCI	27.44	36.81	37.81	37.81	0.00
Clerical/Confidential Administrative Assistants	43.86	45.31	47.37	47.37	0.00
Custodial	33.99	33.99	34.99	37.29	2.30
Federal Programs/Grants**	5.52	3.29	3.89	3.89	0.00
Total Non-Licensed Staff	269.68	285.49	300.32	302.62	2.30
Total Additions:					12.96
<i>*Includes positions filled by purchased services.</i>					
<i>**Title I, II, V additional grant positions. The total FTE may fluctuate due to funding.</i>					
<i>***Includes all paraprofessionals funded through tuition, special and general education.</i>					

Maximum Student-to-Teacher Ratios & Average Class Size

Student-to-Teacher Ratios									
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Kindergarten	24:1	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	25:1
Elem 2-3	27:1	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	29:1
Elem 5	30:1	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	30:1
High School (Core)	30:1	30:1	36:1	30:1	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.

Average Class Size									
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Projected 2016-2017
	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size
Kindergarten	22	23	22	23	22	23	23	23	24
Grade 1	24	24	23	25	25	23	24	23	22
Grade 2	24	25	26	24	25	26	26	25	25
Grade 3	25	29	25	26	25	27	27	25	24
Grade 4	27	27	27	26	25	26	26	26	27
Grade 5	29	29	28	27	26	27	27	27	28
Grade 6 (Core)	29	33	33	25	27	28	29	29	30
Grade 7 (Core)	27	33	33	26	25	29	27	29	29
Grade 8 (Core)	31	31	33	26	26	20	29	28	27
District Average K-3	24	25	24	24	24	25	25	24	24
District Average 4-5	28	28	28	27	26	27	27	26	27
District Average K-5	25	26	25	27	25	25	25	25	25
District Average 6-8	29	32	33	27	26	25	28	29	28

The average class size is based on March 1, 2016 enrollment.

Presented to the Moorhead Area School Board on March 24, 2016

Enrollment Projections

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-2016	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	387	429	483	494	500	570	550	518	532	537	544
Grade 1	432	405	441	490	499	522	585	565	532	546	552
Grade 2	421	427	413	434	515	520	536	601	580	546	561
Grade 3	396	421	437	433	459	511	534	550	617	596	561
Grade 4	446	405	418	433	436	483	523	544	560	629	606
Grade 5	392	444	407	418	442	451	491	532	553	570	639
Grade 6	435	400	445	414	443	458	466	508	550	572	589
Grade 7	420	417	402	450	417	460	465	473	515	558	580
Grade 8	413	422	438	402	455	428	469	474	482	525	569
Grade 9	397	414	425	453	417	477	443	485	490	498	543
Grade 10	442	406	422	431	461	441	492	456	500	505	513
Grade 11	383	422	398	407	418	457	431	480	445	488	493
Grade 12	424	383	427	389	429	436	469	442	492	457	500
Grades K-4	2082	2087	2192	2284	2409	2609	2729	2778	2822	2854	2824
Grades K-5	2474	2531	2599	2702	2851	3060	3220	3311	3375	3424	3463
Grades 5-8	1660	1693	1692	1684	1757	1797	1891	1986	2100	2225	2377
Grades 5-6	827	844	852	832	885	909	957	1040	1103	1142	1228
Grades 7-8	833	839	840	852	872	888	933	946	997	1083	1149
Grades 6-8	1268	1239	1285	1266	1315	1346	1399	1454	1547	1655	1738
Grades 6-12	2914	2864	2957	2946	3040	3157	3233	3317	3474	3602	3787
Grades 9-12	1646	1625	1672	1680	1725	1811	1834	1863	1927	1947	2049
Grades K-12	5388	5395	5556	5648	5891	6217	6453	6627	6849	7026	7250
+/- Prior Year	-74	7	161	92	243	326	236	174	222	177	224
% +/-	-1.38%	0.13%	2.98%	1.66%	4.30%	5.53%	3.80%	2.70%	3.35%	2.59%	3.19%

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	2015-16 Prices	2016-17 Prices
Milk	.40	.40
Breakfast	1.00	1.00
Elem Lunch	2.15	2.15
Middle S/HS Lunch	2.40	2.40
Adult Lunch	3.40	3.40

Reimbursements

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

The per meal reimbursement for commodities will decrease by .01.

The per meal federal reimbursement (cash) for paid meals will increase by .01.

The per meal federal reimbursement (cash) for free and reduced meals will increase yearly by .08 per breakfast, .09 per lunch, and .04 for snacks.

2015-16 Reimbursements (2015-16 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):

- \$.2375 Each meal (lunch)

Federal Reimbursement:

- \$.35 Paid lunch
- \$2.67 Reduced lunch
- \$3.13 Free lunch
- \$.29 Paid breakfast
- \$1.66 Reduced breakfast
- \$1.66 Free breakfast
- \$.07 Paid Snack
- \$.42 Reduced Snack
- \$.84 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)

	2014-2015 ACTUAL	2015-2016 REVISED	2016-2017 PRELIMINARY	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED
REVENUES:						
<i>Line #</i> Other local and county sources:						
1 Interest	0	0	0	0	0	0
2 Miscellaneous local revenues	12,682	12,940	13,200	13,460	13,730	14,000
3 Subtotal other sources	12,682	12,940	13,200	13,460	13,730	14,000
State sources:						
4 Lunch/Breakfast program aid	164,016	167,300	170,650	174,060	177,540	181,090
Federal sources:						
5 Lunch program aid	1,324,715	1,331,210	1,362,830	1,395,090	1,427,990	1,461,550
6 Food distribution program	131,132	133,750	136,430	139,160	141,940	144,780
7 Summer Food Program	48,190	57,840	57,840	57,840	57,840	57,840
8 Subtotal federal sources	1,504,037	1,522,800	1,557,100	1,592,090	1,627,770	1,664,170
9 Sale of Lunches	1,186,354	1,190,080	1,218,880	1,248,260	1,278,230	1,308,790
10 TOTAL REVENUES	2,867,088	2,893,120	2,959,830	3,027,870	3,097,270	3,168,050
11 \$ CHANGE	191,055	26,032	66,710	68,040	69,400	70,780
12 % CHANGE	7.14%	0.91%	2.31%	2.30%	2.29%	2.29%
EXPENDITURES:						
Pupil support services:						
13 Salaries and wages	614,167	632,592	651,570	671,120	691,250	711,990
14 Employee benefits	101,656	104,706	107,850	111,090	114,420	117,850
15 Purchased services	328,077	337,919	348,060	358,500	369,260	380,340
16 Food costs-USDA commodities	131,132	135,066	139,120	143,290	147,590	152,020
17 Food costs, milk and supplies	1,504,246	1,549,374	1,595,860	1,643,740	1,693,050	1,743,840
18 Equipment/Construction	38,440	30,000	20,000	20,000	20,000	20,000
19 PCE kitchen expansion	0	293,000	0	0	0	0
19 Other expenditures	7,172	7,387	7,610	7,840	8,080	8,320
20 Summer Food Program	70,323	57,840	57,840	57,840	57,840	57,840
21 TOTAL EXPENDITURES	2,795,214	3,147,884	2,927,910	3,013,420	3,101,490	3,192,200
22 \$ CHANGE	60,435	352,671	(219,974)	85,510	88,070	90,710
23 % CHANGE	2.21%	12.62%	-6.99%	2.92%	2.92%	2.92%
24 REV OVER EXP (EXP OVER REV)	71,875	(254,764)	31,920	14,450	(4,220)	(24,150)
25 BEGINNING FUND BALANCE	708,787	780,662	525,897	557,817	572,267	568,047
26 ENDING FUND BALANCE	780,662	525,897	557,817	672,267	568,047	543,897
27 Fund Balance as a % of Expenditures	27.93%	16.71%	19.05%	18.99%	18.32%	17.04%
28 Fund Balance Limit (1/3 of annual exp)	931,738	1,049,295	975,970	1,004,473	1,033,830	1,064,067

ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)

2009-10	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
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
Total	3490							73.9

2010-11	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
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
Total	3414							72.4

2011-12	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
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
Total	3582							75.6

2012-13	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
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
Total	3564							71.67

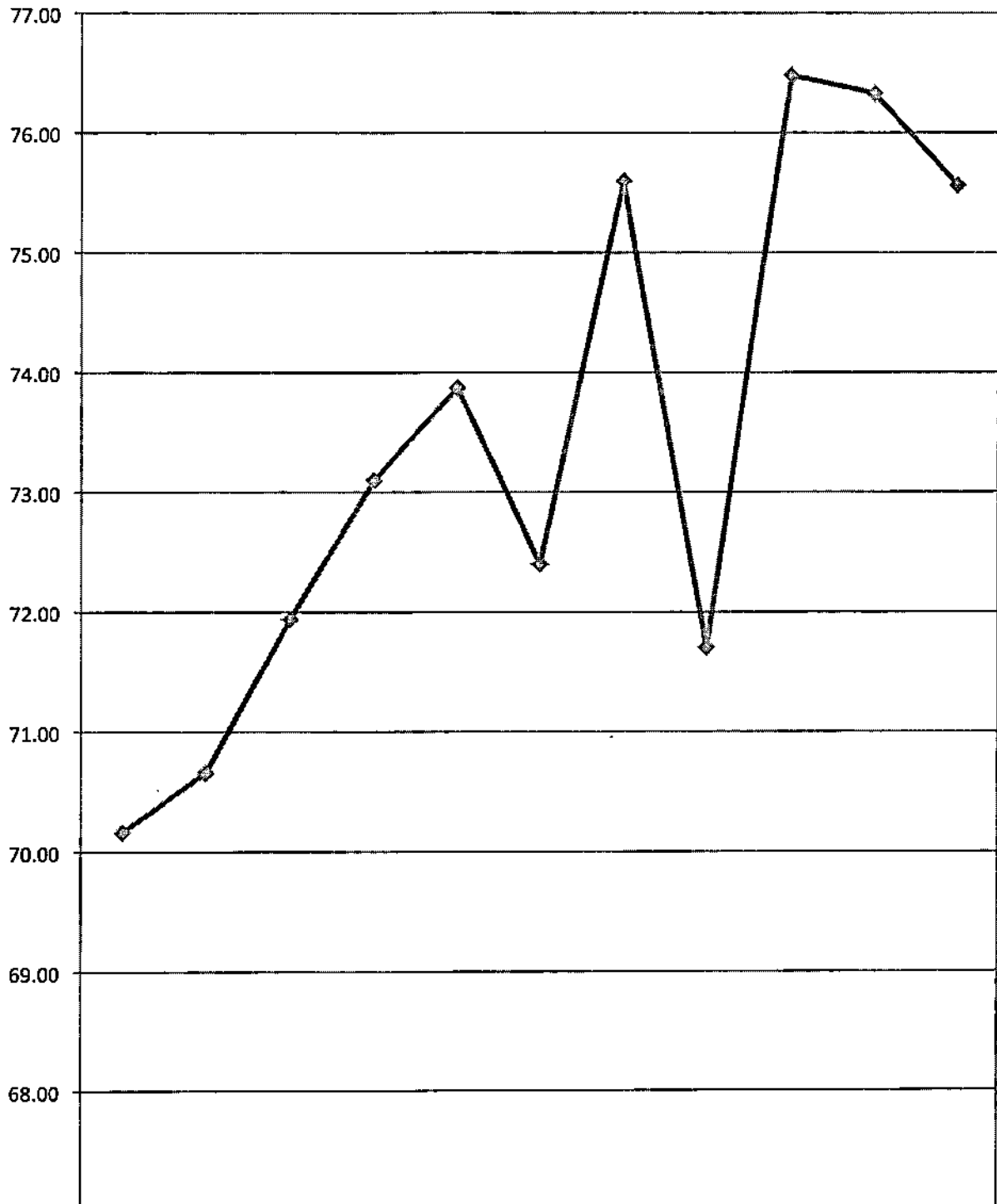
2013-14	ADP	ADA	HS	MS	ASP	HOP	SGR	PCE	TOTAL
SEPTEMBER	3872	5392	43.9	79.1	86.3	82.7	86.4	74.8	75.5
OCTOBER	3948	5400	55.4	73.7	86.0	84.6	81.9	76.0	76.3
NOVEMBER	3847	5376	42.3	77.5	89.5	84.8	85.7	80.3	76.7
DECEMBER	3846	5332	41.9	79.2	88.3	85.5	88.0	83.3	77.7
JANUARY	3797	5312	42.6	75.5	89.1	84.7	88.4	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
TOTAL	34156		42.7	76.3	87.8	86.4	74.8	75.5	76.48

2014-15	ADP	ADA	HS	MS	ASP	HOP	SGR	PCE	TOTAL
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	83.95	84.83	84.35	76.6
APRIL	3939	5454	41.48	82.38	85.18	83.47	84.73	85.45	77.1
MAY	3590	5445	40.37	77.00	76.74	78.02	78.73	85.41	72.7
TOTAL	35584		44.5	78.5	84.2	82.2	81.3	75.8	76.33

2015-16	ADP	ADA	HS	MS	ASP	HOP	SGR	PCE	TOTAL
SEPTEMBER	4157	4845	65.99	56.14	84.55	80.25	79.74	76.07	73.8
OCTOBER	4200	5842	56.37	66.48	85.46	82.71	80.64	83.88	75.9
NOVEMBER	4140	5774	44.43	79.79	85.33	84.88	81.51	81.7	76.3
DECEMBER	4175	5727	46.41	80.27	85.31	86.63	82.98	82.85	77.4
JANUARY	4126	5742	45.34	77.79	85.21	86.44	82.27	82.26	76.6
FEBRUARY	4054	5679	43.5	78.51	84.97	85.76	81.63	83.25	76.3
MARCH	4061	5663	43.21	81.65	83.79	85.15	82.16	81.62	76.3
APRIL	4054	5717	43.03	78.33	84.43	85.68	80.06	82.84	75.7
MAY	3848	5731	40.26	74.93	77.21	79.61	76.83	82.47	71.9
TOTAL	36815		47.6	74.9	84.0	79.7	76.1	73.8	75.57

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 (%)



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
% Participation	70.16	70.66	71.94	73.10	73.87	72.40	75.60	71.70	76.48	76.33	75.56

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 estimate is 45,905 an increase from the estimate of 44,318 we used for the past year. This increase of 1,587 people would result in an increase in funding for general community education and youth service. The Early Childhood census is an average based on the number of students entering kindergarten in the previous five years. For fiscal year 2017 and later, the EFCE allowance will be increased from \$134.11 to \$139.54 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 2015 census estimate, the district's population is 44,318. For 2016-17, 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 2016-17, the formula increased to \$139.54

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 16-17 school year. 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)

	2014-2015 ACTUAL	2015-2016 REVISED	2016-2017 PRELIMINARY	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED
LINE # REVENUES:						
1 Gen Com Ed	254,859	232,891	240,203	245,010	249,910	254,910
2 Fees	107,950	92,531	94,400	96,300	98,200	100,200
3 Youth Development/Service	154,072	209,815	214,000	218,300	222,700	227,200
4 Choices/Adults w/Disabilities	27,841	7,500	26,500	26,500	26,500	26,500
5 Choices Fees/Adults w/Disabilities	201	1,000	1,000	1,000	1,000	1,000
6 ABE	341,654	381,190	388,800	396,600	404,500	412,600
7 ECFE	411,377	314,776	348,152	355,100	362,200	369,400
8 ECFE Fees	19,696	24,301	24,800	25,300	25,800	26,300
9 School Readiness/United Way	193,412	257,086	451,516	460,500	469,700	479,100
10 School Readiness Fees	70,990	63,000	64,300	65,600	66,900	68,200
11 Other	60,473	70,717	72,100	73,500	75,000	76,500
12 TOTAL REVENUES (59,741)	1,642,525	1,654,807	1,925,771	1,963,710	2,002,410	2,041,910
13 \$ CHANGE	186,852	12,282	270,964	37,939	38,700	39,500
14 % CHANGE	12.84%	0.75%	16.37%	1.97%	1.97%	1.97%
EXPENDITURES:						
15 General Com Ed	356,343	315,896	325,370	335,130	345,180	355,540
16 Youth Development/Service	192,289	217,304	223,820	230,530	237,450	244,570
17 Choices/Adults w/Disabilities	15,191	26,500	26,500	26,500	26,500	26,500
18 ABE	340,240	381,190	392,630	404,410	416,540	429,040
19 ECFE	205,891	215,343	221,800	338,450	348,600	359,060
20 School Readiness	309,800	296,880	389,540	511,230	526,570	542,370
21 Other	56,412	70,717	72,840	75,030	77,280	79,600
22 TOTAL EXPENDITURES	1,476,166	1,523,830	1,652,500	1,921,280	1,978,120	2,036,680
23 \$ CHANGE	81,166	47,664	128,670	268,780	56,840	58,560
24 % CHANGE	5.82%	3.23%	8.44%	16.27%	2.96%	2.96%
25 REV OVER EXP (EXP OVER REV)	166,359	130,977	273,271	42,430	24,290	5,230
26 BEGIN FUND BALANCE (CE, ECFE, SR)	172,891	339,251	470,228	743,499	785,929	810,219
27 ENDING FUND BALANCE (CE, ECFE, SR)	339,251	470,228	743,499	785,929	810,219	815,449
28 Fund Balance as % of Expenditures	22.98%	30.86%	44.99%	40.91%	40.96%	40.04%

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.

On Nov. 3, 2015 voters in the Moorhead Area Public Schools approved the district's \$78.2 million bond referendum 4,014 (64%) to 2,255 (36%). The ballot question required a simple majority to pass. The taxes would increase on the average-priced home (\$150,000) by approximately \$9 per month.

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)**

	2014-2015 ACTUAL	2015-2016 REVISED	2016-2017 PRELIMINARY	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED
REVENUES:						
1 Local property tax levy	5,182,695	4,546,251	7,357,501	7,357,501	7,357,501	7,357,501
2 Other local sources:						
3 Sale of Bonds	0	0	0	0	0	0
4 Interest income	0	0	0	0	0	0
State sources:						
5 HACA (Homestead credit)	included in levy	included in levy	included in levy	included in levy	included in levy	included in levy
6 Border city aid	included in levy	included in levy	included in levy	included in levy	included in levy	included in levy
7 Other appropriations	included in levy	included in levy	included in levy	included in levy	included in levy	included in levy
8 State sources total	0	0	0	0	0	1
9 TOTAL REVENUES	5,182,695	4,546,251	7,357,501	7,357,501	7,357,501	7,357,502
EXPENDITURES:						
10 Principal on bonds	3,580,000	3,330,000	3,500,000	3,675,000	3,675,000	3,675,000
11 Interest on bonds	1,643,748	1,315,550	3,469,951	3,402,900	3,402,900	3,402,900
12 Other debt service	900	900	900	900	900	901
13 TOTAL EXPENDITURES	5,224,648	4,646,450	6,970,851	7,078,800	7,078,800	7,078,801
14 REV OVER (UNDER) EXP	(41,953)	(100,199)	386,650	278,701	278,701	278,701
15 BEGINNING FUND BALANCE	1,208,019	1,166,066	1,065,868	1,452,517	1,731,218	2,009,919
16 ENDING FUND BALANCE	\$1,166,066	\$1,065,868	\$1,452,517	\$1,731,218	\$2,009,919	\$2,288,620

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)**

	2014-2015 ACTUAL	2015-2016 REVISED	2016-2017 PRELIMINARY	2017-2018 PROJECTED	2018-2019 PROJECTED	2019-2020 PROJECTED
LINE # REVENUES:						
1 Local Property Tax Levy	1,543,133	1,577,888	1,566,075	1,572,900	1,534,312	1,557,412
2 TOTAL REVENUES	1,543,133	1,577,888	1,566,075	1,572,900	1,534,312	1,557,412
EXPENDITURES:						
3 Principal on bonds	1,045,000	1,125,000	1,170,000	1,235,000	1,260,000	1,345,000
4 Interest on bonds	427,387	377,750	321,500	263,000	201,250	138,125
5 Other debt service	450	500	500	500	500	500
6 TOTAL EXPENDITURES	1,472,837	1,503,250	1,492,000	1,498,500	1,461,750	1,483,625
7 REV OVER (UNDER) EXP	70,296	74,638	74,075	74,400	72,562	73,787
8 BEGINNING FUND BALANCE	157,898	228,194	302,832	376,907	451,307	523,869
9 ENDING FUND BALANCE	\$228,194	\$302,832	\$376,907	\$451,307	\$523,869	\$597,656

VI. BUILDING CONSTRUCTION

INTRODUCTION

With the passage of the building referendum on November 3, 2015 and the sale of a \$78,098,959 bond, the school district began Fund (06) in the spring of 2016.

Fund (06) is designed to track all revenues and expenditures as they relate to the construction work that was authorized with voter approval on November 2015.

Following approval of the \$78.2 million bond referendum on Nov. 3, 2015, Moorhead Area Public Schools began the next steps in implementing the district's facilities master plan. With the goal of having both the grades 5-6 school connected to Horizon Middle School and the new K-4 elementary school open by fall of 2017, work is progressing on construction projects throughout Moorhead Area Public Schools.

The bond referendum will provide for growth and learning by:

Adding secure entries in all school buildings;

Creating adequate and appropriate learning environments for students from early childhood through grade 8;

Building a K-4 elementary;

Building a grades 5-6 school connected to Horizon Middle School to create a shared grades 5-8 campus reducing transitions for students;

Building an auditorium for school and community use at Horizon Middle School;

Returning Probstfield Center for Education to an early childhood and district education center focused on the needs of our youngest learners.

Our community and the school district have been growing steadily since 2005 and that growth is projected to continue. To accommodate this growth and provide our students with the 21st century learning experiences they need to succeed, we engaged in an extensive community-driven facilities planning process.

EXPENDITURE ASSUMPTIONS AND RATIONALE

Basic Assumptions

1. Each expenditure is broken down per building. The New Elementary, Horizon Middle school 5&6th grade addition, and remodels at Asp, Hopkins and SGR. These numbers will fluctuate based on change orders and other unforeseen issues inherent to building projects.

	Horizon 5/6	New Elementary	Hopkins	Asp	SGR	PCE	MHS	Totals	Total Expenditures	Balance
New Construction:	\$36,729,023	\$20,309,108	\$472,500	\$472,500	\$556,200			\$58,639,329		
Heavy Remodel:	\$166,200	\$0						\$166,200		
Medium Remodel:			\$1,282,500	\$1,281,600	\$1,690,600	\$100,000	\$300,000	\$4,654,700		
Light Remodel:								\$0		
Site Work:	\$2,250,000	\$1,550,000	\$100,000	\$100,000	\$100,000			\$4,100,000		
Total Construction Costs:	\$39,146,223	\$21,859,108	\$1,855,000	\$1,854,100	\$2,346,800	\$100,000	\$300,000	\$67,460,229	\$0.00	\$67,460,229
A/E Professional Fees:	\$2,250,850	\$1,256,899	\$125,213	\$125,152	\$158,409	\$6,750	\$20,250	\$3,943,522	\$2,362,546.41	\$1,580,976
FF&E:	\$1,957,261	\$1,092,955	\$129,850	\$129,787	\$164,278	\$7,000	\$21,000	\$3,502,129	\$31,053.37	\$3,471,076
Miscellaneous Owner Costs:	\$391,452	\$218,591	\$18,550	\$18,541	\$23,468	\$1,000	\$3,000	\$674,602	\$945,270.86	-\$270,669
Contingency:	\$1,174,357	\$655,773	\$92,750	\$92,705	\$117,340	\$5,000	\$15,000	\$2,152,925	\$0.00	\$2,152,925
Land Acquisition:		\$450,000						\$450,000	\$449,647.46	\$353
Total Fees:	\$5,773,920	\$3,674,218	\$366,363	\$366,185	\$463,493	\$19,750	\$59,250	\$10,723,179		
Total Project Cost:	\$44,919,143	\$25,633,324	\$2,221,363	\$2,220,285	\$2,810,293	\$119,750	\$359,250	\$78,183,408	\$3,788,518	\$74,394,890
Total Remaining Balance/Site:	\$43,158,381	\$23,786,491	\$2,137,614	\$2,137,601	\$2,699,347	\$118,875	\$356,580	\$74,394,890		
Total Expended/Site:	\$1,760,762	\$1,746,833	\$83,748	\$82,684	\$110,946	\$875	\$2,670	\$3,788,518		
	58%	32%	3%	3%	4%	0.16%	0.48%			