



**MOORHEAD**  

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**AREA PUBLIC SCHOOLS**

# **2017-2018 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 INDEX**

<b>School Board and Central Office Team</b> .....	1
<b>Mission Statement, School Entity and Objectives of the Annual Operating Plan</b> .....	2
<b>Operating Levy Priority Areas</b> .....	3
<b>General Fund (01)</b>	
Introduction.....	5
Revenue.....	6
Expenditures.....	8
Budget--Summary.....	11
Budget--Detail.....	12
Multi-Year Capital Projects Planning Document.....	14
Technology Plan.....	15
Staffing Plan.....	16
Student to Teacher Ratios & Average Class Size.....	17
Enrollment Projections.....	18
Building Leases.....	19
Vehicle Inventory.....	20
 <b>Food Service Fund (02)</b>	
Introduction.....	21
Basic Assumptions and Reimbursement Rates.....	22
Definitions.....	23
Budget--Detail.....	24
Monthly Analysis of Participation (Reimbursable Meals).....	25
Annual Comparison of Participation (Reimbursable Meals).....	26
 <b>Community Service Fund (04)</b>	
Introduction.....	27
Revenue.....	28
Expenditures.....	29
Budget--Detail.....	30
 <b>Debt Service Fund (07)</b>	
Introduction.....	31
Revenue and Expenditures.....	32
Budget--Detail.....	33
 <b>Post-Employment Benefits Debt Service Fund (47)</b>	
Introduction.....	34
Revenue and Expenditures.....	35
Budget--Detail.....	36
 <b>Construction (06)</b>	
Introduction.....	37
Revenue and Expenditures.....	38

## SCHOOL BOARD

	<b>Term Expiration</b>
Bill Tomhave, Chairperson	2019
Scott Steffes, Vice Chairperson	2021
Matt Valan, Clerk	2021
Cassidy Bjorklund, Treasurer	2021
Cindy Fagerlie, Director	2017
Mark Altenburg Director	2019
Melissa Burgard, Director	2021

## 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 2017-2018 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 2017

**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.**

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.**

### 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
2013-2014	422.12	28.32
2014-2015	434.54	12.42
2015-2016	459.02	24.48
2016-2017	476.10	17.08
2017-2018	493.25	17.15

**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),

## **MOORHEAD AREA PUBLIC SCHOOLS**

### **Operating Levy Priority Areas Update**

June 2017

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 2017-2018 General Fund revenues of \$77.3 million. This reflects an increase of approximately \$3 million compared to 2016-2017. This increase is due primarily to a 2% increase on the basic formula allowance and an estimated increase in enrollment of approximately 253 students.

Moorhead School District residents voted on November 8, 2016, for an operating levy renewal that will provide \$223.66 per pupil in voter-approved funding each year for the next 10 years beginning with the 2018-19 school year. The vote was 12,274 yes and 6,853 no. 99% of Minnesota school districts use operating levy funding. Statewide the average operating levy authority is \$1,187 per pupil. Moorhead Area Public Schools is below state average at \$947.66 per pupil — of which \$223.66 is voter approved and \$724 is board approved. The operating levy generates approximately \$1.5 million for the school district.

Expenses for the General Fund are anticipated to be \$80.6 million. This reflects an increase of approximately \$3.8 million compared to projected expenditures from 2016-2017. The primary reasons for this increase are the addition of approximately 18 full time equivalent teaching and support staff positions. The addition of Vista Center of Education, the Operational Center; and the opening of Dorothy Dodds Elementary School and Horizon Middle School West Campus. Additionally, two school buses will be purchased in 2017-2018. 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 \$6,067 for 2016-2017 to \$6,133 in 2017-2018 and \$6,312 in 2018-2019. The increase 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 3.5% 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 \$3.2 million for 2017-2018. The June 30, 2017 restricted and unassigned General Fund balance is projected to be \$14.4 million, or 18.79% 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 2018.

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 2017 compared to 2016 is primarily due to an increase in enrollment.	
<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..... 12-13**

The formula for calculating operating capital revenue is \$79 plus \$109 multiplied by the facilities age index (1.2355 for 2016-17) multiplied by the adjusted pupil units. In addition, districts that operate year round programs such 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 Vista Building for the RRALC, ABE and Outreach. 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 Vista 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.

**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

Executive Director 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.

	FY16	FY17	FY18	FY19	FY20	FY21
GENERAL FUND (01)	Actual	Revised	Preliminary	Projected	Projected	Projected
<b>REVENUES</b>						
1 Property Taxes	5,190,776	5,244,797	5,803,231	5,803,231	5,803,231	5,803,231
2 Local Sources	1,261,939	1,201,581	1,435,220	1,459,925	1,485,123	1,510,827
3 General Education Aid	48,492,832	50,579,991	53,082,189	55,324,054	56,438,040	57,384,838
4 Other State Aids	636,226	469,414	472,987	476,630	480,347	484,136
5 Special Education Aid	9,220,506	9,243,698	9,500,000	9,500,000	9,500,000	9,500,000
6 Federal Aids Grants	3,172,874	3,216,667	2,978,341	2,978,341	2,978,341	2,978,341
7 Capital Outlay/LTFM	2,627,731	4,222,404	3,976,184	4,055,937	4,055,940	4,055,940
8 Health & Safety	324,416	185,642	114,294	-	-	-
<b>9 TOTAL REVENUES</b>	<b>70,927,300</b>	<b>74,364,193</b>	<b>77,362,446</b>	<b>79,598,118</b>	<b>80,741,022</b>	<b>81,717,313</b>
<b>EXPENDITURES</b>						
10 Administration	4,350,877	4,775,570	5,322,590	5,486,180	5,654,840	5,828,720
11 Regular Instruction & Vocational	28,453,521	31,602,440	33,456,610	34,929,840	36,363,670	37,841,950
12 Special Services	16,269,022	17,144,860	17,915,790	18,465,480	19,032,320	19,616,850
13 Instructional Support	2,643,661	2,939,250	3,024,160	3,111,690	3,201,930	3,294,970
14 Pupil Support	1,963,900	2,062,280	2,125,840	2,191,380	2,258,960	2,328,640
15 Buildings & Grounds	4,167,742	4,579,840	5,553,470	5,748,120	5,949,700	6,158,480
16 Transportation	3,970,000	4,240,660	4,369,500	4,502,250	4,639,050	4,780,020
17 Capital Outlay/LTFM	6,171,694	9,436,216	8,839,521	6,667,366	6,132,164	5,553,133
18 Health & Safety- Included in LTFM	375,123	-	-	-	-	-
<b>19 TOTAL EXPENDITURES</b>	<b>68,365,540</b>	<b>76,781,116</b>	<b>80,607,481</b>	<b>81,102,306</b>	<b>83,232,634</b>	<b>85,402,763</b>
<b>20 REVENUES OVER (UNDER) EXPENDITURES</b>						
21 Restricted	(3,694,670)	(5,028,170)	(4,749,043)	(2,611,429)	(2,076,224)	(1,497,193)
22 Unassigned	6,156,430	2,611,247	1,504,008	1,107,241	(415,388)	(2,188,257)
<b>23 Restricted &amp; Unassigned Combined</b>	<b>2,561,760</b>	<b>(2,416,924)</b>	<b>(3,245,035)</b>	<b>(1,504,188)</b>	<b>(2,491,612)</b>	<b>(3,685,450)</b>
<b>ENDING FUND BALANCE</b>						
24 Restricted	380,807	(4,647,363)	(9,396,406)	(12,007,835)	(14,084,059)	(15,581,252)
25 Unassigned	16,465,476	19,076,723	20,580,731	21,687,972	21,272,584	19,084,327
<b>26 Restricted &amp; Unassigned Combined</b>	<b>16,846,283</b>	<b>14,429,359</b>	<b>11,184,325</b>	<b>9,680,137</b>	<b>7,188,525</b>	<b>3,503,075</b>
27 Unassigned as % of Expenditures	26.64%	28.33%	28.68%	29.14%	27.59%	23.90%
28 Restricted & Unassigned as % of Total Expenditures	24.64%	18.79%	13.88%	11.94%	8.64%	4.10%
<b>FOOD SERVICE (02)</b>						
29 Revenues	3,084,777	2,959,830	3,027,870	3,097,270	3,168,050	3,240,261
30 Expenditures	3,163,624	2,927,910	3,013,420	3,101,490	3,192,200	3,285,642
<b>31 REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(78,847)</b>	<b>31,920</b>	<b>14,450</b>	<b>(4,220)</b>	<b>(24,150)</b>	<b>(45,381)</b>
<b>32 ENDING FUND BALANCE</b>	<b>701,815</b>	<b>733,735</b>	<b>748,185</b>	<b>743,965</b>	<b>719,815</b>	<b>674,434</b>
<b>COMMUNITY EDUCATION (04)</b>						
33 Revenues	1,901,863	1,925,771	1,963,710	2,002,410	2,041,910	2,092,211
34 Expenditures	1,503,132	1,652,500	1,936,270	1,968,380	2,026,650	2,086,651
<b>35 REVENUES OVER (UNDER) EXPENDITURES</b>	<b>398,731</b>	<b>273,271</b>	<b>27,440</b>	<b>34,030</b>	<b>15,260</b>	<b>5,560</b>
<b>36 ENDING FUND BALANCE</b>	<b>737,981</b>	<b>1,011,252</b>	<b>1,038,692</b>	<b>1,072,722</b>	<b>1,087,982</b>	<b>1,093,542</b>

INDEPENDENT SCHOOL DISTRICT #152						
GENERAL FUND (01)						
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUAL	REVISED	Preliminary	PROJECTED	PROJECTED	PROJECTED
Formula Allowance per Pupil Unit	5948	6067	6188	6312	6312	6,312
Enrollment (Nov. 2016 Proj) used to figure ADJ ADM	6042	6415	6668	6890	7067	7,217
<b>REVENUES:</b>						
<b>Line #</b>	<b>General Fund</b>					
1	Property taxes	5,190,776	5,244,797	5,803,231	5,803,231	5,803,231
2	Interest	34,100	1,000	80,000	80,000	80,000
3	Tuition & fees	601,330	642,693	820,061	834,083	848,344
4	Other local sources	626,509	557,888	535,159	545,862	556,780
5	General ed aid	48,492,832	50,579,991	53,082,189	55,324,054	56,438,040
6	Tax credits/Border City aid	458,495	290,800	290,800	290,800	290,798
7	Non public trans aid/state grants	177,731	178,614	182,187	185,830	189,547
8	Special ed aid and excess aid	9,220,506	9,243,698	9,500,000	9,500,000	9,500,000
9	Federal aids and grants	3,172,874	3,216,667	2,978,341	2,978,341	2,978,341
10	Education Jobs Fund (EduJobs)	0	0	0	0	0
11	<b>Total General Fund</b>	<b>67,975,153</b>	<b>69,956,148</b>	<b>73,271,968</b>	<b>75,542,181</b>	<b>77,661,373</b>
<b>Operating Capital</b>						
12	Operating capital aid	989,896	1,040,827	1,174,251	1,229,034	1,229,034
13	Operating capital levy	445,460	532,438	393,130	393,130	393,130
14	Long-Term Facilities Maint levy	321,961	1,002,815	736,312	736,312	736,312
15	Long-Term Facilities Maint aid	74,133	491,276	475,030	500,000	500,000
16	Operating capital lease levy	796,281	1,155,048	1,197,461	1,197,461	1,197,461
17	Head Start rent	0	0	0	0	0
18	Sale of Equipment cars and rebates	0	0	0	0	0
19	<b>Total Operating Capital</b>	<b>2,627,731</b>	<b>4,222,404</b>	<b>3,976,184</b>	<b>4,055,937</b>	<b>4,055,940</b>
20	Health & Safety Levy	324,416	185,642	114,294	0	0
21	<b>Total Health &amp; Safety</b>	<b>324,416</b>	<b>185,642</b>	<b>114,294</b>	<b>0</b>	<b>0</b>
22	<b>Total Revenues</b>	<b>70,927,300</b>	<b>74,364,193</b>	<b>77,362,446</b>	<b>79,598,118</b>	<b>81,717,313</b>
23	<b>\$ CHANGE</b>	<b>5,811,167</b>	<b>3,436,893</b>	<b>2,998,252</b>	<b>2,235,672</b>	<b>1,142,904</b>
24	<b>% CHANGE</b>	<b>8.9%</b>	<b>4.8%</b>	<b>4.0%</b>	<b>2.89%</b>	<b>1.44%</b>
<b>EXPENDITURES:</b>						
25	Admin salaries	3,130,597	3,514,020	4,019,440	4,140,020	4,392,150
26	Admin fringe benefits	846,504	876,130	906,790	938,530	1,005,380
27	Admin supplies	19,739	20,760	20,760	20,760	20,760
28	Admin other	354,037	364,660	375,600	386,870	410,430
29	Instruct salaries (reg & voc)	20,126,401	22,495,190	24,020,050	25,165,660	26,260,620
30	Instruct fringe benefits	7,217,042	7,669,640	7,938,080	8,215,910	8,503,470
31	OPEB expense benefit credit	(772,316)	(800,000)	(800,000)	(800,000)	(800,000)
32	Instruct supplies	554,525	625,840	638,360	638,360	638,360
33	Instruct other	1,327,869	1,611,770	1,660,120	1,709,920	1,814,060
34	Spec ed salaries	11,819,774	12,434,370	13,052,400	13,443,970	13,847,290
35	Spec ed fringe benefits	3,513,309	3,636,270	3,763,540	3,895,260	4,031,590
36	Spec ed supplies	106,603	220,000	220,000	220,000	220,000
37	Spec ed other	829,336	854,220	879,850	906,250	933,440
38	Instruct support salaries	1,798,702	1,885,370	1,941,930	2,000,190	2,060,200
39	Instruct support fringe benefits	415,892	443,380	458,900	474,960	491,580
40	Instruct support supplies	172,577	182,960	182,960	182,960	182,960
41	Instruct support other	256,490	427,540	440,370	453,580	467,190
42	Pupil support salaries	1,404,168	1,446,290	1,489,680	1,534,370	1,580,400
43	Pupil support fringe benefits	396,229	410,100	424,450	439,310	454,690
44	Pupil support supplies	9,058	11,970	11,970	11,970	11,970
45	Pupil support other	154,445	193,920	199,740	205,730	211,900
46	Bldgs & grounds salaries	1,518,446	1,564,000	1,830,920	1,885,850	1,942,430
47	Bldgs & grounds fringe benefits	259,704	268,790	278,200	287,940	298,020
48	Bldgs & grounds energy exp	1,329,195	1,617,740	2,277,450	2,368,550	2,463,290
49	Bldgs & grounds supplies	357,034	371,320	386,170	401,620	417,680
50	Bldgs & grounds other	532,149	577,560	594,890	612,740	631,120
51	Transportation salaries	730,909	752,840	775,430	798,690	822,650
52	Transportation benefits	120,841	125,070	129,450	133,980	138,670
53	Transportation contracted services	3,020,301	3,260,910	3,368,740	3,459,500	3,563,290
54	Transportation supplies	94,757	98,550	102,490	106,590	110,850
55	Transportation other	3,192	3,290	3,390	3,490	3,590

56	Aid Anticipation Certificate	0	0	0	0	0	0
57	Property/liability insurance	171,214	180,430	185,840	191,420	197,160	203,070
58	<b>Total General Expenditures</b>	<b>61,818,723</b>	<b>67,344,901</b>	<b>71,767,960</b>	<b>74,434,940</b>	<b>77,100,470</b>	<b>79,849,630</b>
59	Op cap special assessments	188,670	298,270	307,220	316,440	325,930	335,710
60	Op cap leases	1,247,876	1,427,271	1,260,990	1,298,820	1,337,780	1,377,910
61	Op cap telephone/telecomm	97,557	100,480	72,930	75,120	77,370	79,690
62	Op cap bldg discretionary	49,167	0	0	0	0	0
63	Op cap athletics	2,349	21,220	21,860	22,520	23,200	23,900
64	Op cap textbooks and curriculum resources	771,670	780,000	780,000	780,000	803,400	827,500
65	Op cap music	17,693	18,154	18,699	19,260	19,840	20,440
66	Op cap media	27,564	0	0	0	0	0
67	Op cap copier lease	123,405	143,280	172,580	177,760	183,090	188,560
68	Op cap technology plan	1,020,301	720,000	780,000	780,000	780,000	780,000
69	Op cap building const/maint plan/Long Term Facilities	1,884,346	2,572,273	1,957,942	1,887,776	1,262,394	1,093,043
69a	Op Cap implementation of facilities recommendations	453,554	3,000,000	3,000,000	1,000,000	1,000,000	500,000
70	Op Cap deferred maintenance/folded into line 69	0	0	0	0	0	0
71	Op cap transportation equipment	287,542	132,000	233,000	233,000	239,990	247,190
72	<b>Total Operating Cap Expenditures</b>	<b>6,171,694</b>	<b>9,212,949</b>	<b>8,605,222</b>	<b>6,590,697</b>	<b>6,052,995</b>	<b>5,473,964</b>
73	347 - Health & Safety physical hazard	24,812	62,000	12,000	12,000	14,500	14,500
74	349 - Health & Safety hazardous subst	4,375	94,298	7,700	7,700	7,700	7,700
75	352 - Health & Safety envmt mgmt	39,159	45,469	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	14,595	20,000	10,000	10,000	10,000	10,000
78	366 - Health & Safety indoor air quality	292,182	1,500	159,130	1,500	1,500	1,500
79	<b>Total Health &amp; Safety Expenditures</b>	<b>375,123</b>	<b>223,267</b>	<b>234,299</b>	<b>76,669</b>	<b>79,169</b>	<b>79,169</b>
80	<b>TOTAL EXPENDITURES</b>	<b>68,365,540</b>	<b>76,781,117</b>	<b>80,607,481</b>	<b>81,102,306</b>	<b>83,232,634</b>	<b>85,402,763</b>
81	\$ Change	1,524,445	8,415,577	3,826,364	494,825	2,130,328	2,170,129
82	% Change	2.3%	12.3%	5.0%	0.6%	2.6%	2.6%
83	REV OVER EXP (EXP OVER REV)						
84	General Fund Restricted	(3,594,670)	(5,028,170)	(4,749,043)	(2,611,429)	(2,076,224)	(1,497,193)
85	General Fund Unassigned	6,156,430	2,611,247	1,504,008	1,107,241	(415,388)	(2,188,257)
86	<b>BEGINNING FUND BALANCE</b>						
87	General Fund Restricted:						
88	Operating Capital	200,000	200,000	(6,284,636)	(12,125,016)	(15,896,087)	(19,129,454)
89	Health & Safety	(641,381)	(692,088)	(729,713)	(849,718)	(926,387)	(1,005,556)
90	Safe Schools	211,360	195,202	195,202	195,202	195,202	195,202
91	Deferred Maintenance	868,856	677,693	2,171,784	3,383,126	4,619,438	5,855,750
92	Reserved for Prepaid	-	-	-	-	1.00	1.00
93	<b>General Fund Restricted Total</b>	<b>638,835</b>	<b>380,807</b>	<b>(4,647,363)</b>	<b>(9,396,406)</b>	<b>(12,007,834)</b>	<b>(14,084,058)</b>
94	General Fund Unassigned:						
95	General Fund Unassigned Total	13,645,678	16,465,476	19,076,723	20,580,731	21,687,972	21,272,584
96	<b>ENDING FUND BALANCE</b>						
97	General Fund Restricted:						
98	Operating Capital	200,000	(6,284,636)	(12,125,016)	(15,896,087)	(19,129,454)	(21,783,790)
99	Health & Safety	(692,088)	(729,713)	(849,718)	(926,387)	(1,005,556)	(1,084,725)
100	Safe Schools	195,202	195,202	195,202	195,202	195,202	195,202
101	Deferred Maintenance	677,693	2,171,784	3,383,126	4,619,438	5,855,750	7,092,062
102	Reserved for Prepaid	-	-	-	-	-	-
103	<b>General Fund Restricted Total</b>	<b>380,807</b>	<b>(4,647,363)</b>	<b>(9,396,406)</b>	<b>(12,007,835)</b>	<b>(14,084,059)</b>	<b>(15,581,252)</b>
104	General Fund Unassigned:						
105	Unassigned	11,679,563	14,376,723	15,880,731	18,987,972	18,572,584	16,884,327
106	Committed-Severance Obligation	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
107	Nonspendable	85,913	-	-	-	-	-
108	Assigned-Health Insurance and Affordable Care Act	500,000	500,000	500,000	500,000	500,000	500,000
109	Assigned-Capital projects	3,000,000	-	-	-	-	-
110	Assigned-Tech acquisition & upgrades	-	-	-	-	-	-
111	Assigned-Alternative Learn/ Globe/PCE/Operation Bldg	-	3,000,000	3,000,000	1,000,000	1,000,000	500,000
112	<b>General Fund Unassigned Total</b>	<b>16,465,476</b>	<b>19,076,723</b>	<b>20,580,731</b>	<b>21,687,972</b>	<b>21,272,584</b>	<b>19,084,327</b>
113	<b>General Fund Restricted &amp; Unassigned Combined</b>	<b>16,846,283</b>	<b>14,429,359</b>	<b>11,184,325</b>	<b>9,680,137</b>	<b>7,188,525</b>	<b>3,503,075</b>
114	Unassigned (% of Unassigned Exp)	26.64%	28.33%	28.68%	29.14%	27.59%	23.90%
115	Unassigned & Restricted (% of Total Exp)	18.79%	18.79%	13.88%	11.94%	8.64%	4.10%

ESTIMATED EXPENDITURES:		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Summary Fiscal Year, Ending June 30th ->												
Deferred Capital Expenditures and Maintenance Projects												
Finance-Pig	Category											
368 - 865	Building Envelope	\$0	\$181,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369 - 865	Building Hardware and Equipment	\$0	\$59,345	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370 - 865	Electrical	\$0	\$314,737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
379 - 865	Interior Surfaces	\$0	\$165,130	\$314,709	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600
380 - 865	Mechanical Systems	\$0	\$190,924	\$20,000	\$680,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381 - 865	Plumbing	\$0	\$40,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382 - 865	Professional Services and Salary	\$0	\$41,178	\$56,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
383 - 865	Roof Systems	\$351,182	\$501,086	\$439,673	\$441,176	\$685,794	\$508,443	\$495,464	\$566,581	\$416,354	\$489,495	\$93,081
384 - 865	Site Projects	\$0	\$2,075	\$0	\$250,000	\$60,000	\$60,000	\$0	\$0	\$500,000	\$0	\$0
	Total Deferred Capital Expense and Maintenance	\$351,182	\$959,738	\$1,367,279	\$1,415,776	\$790,394	\$613,043	\$540,064	\$611,181	\$960,954	\$534,095	\$137,681
Health and Safety, Excluding Projects in Finance codes 358, 368 and 366 Costing > \$100,000 per Site												
Finance	Category											
347 - 865	Physical Hazards	\$15,850	\$62,000	\$12,000	\$12,000	\$14,500	\$14,500	\$14,500	\$14,500	\$14,500	\$14,500	\$14,500
349 - 865	Other Hazardous Materials	\$7,100	\$8,885	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700
352 - 865	Environmental Health & Safety Management	\$48,021	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469
358 - 866	Asbestos Removal and Encapsulation	\$0	\$86,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363 - 866	Fire Safety	\$8,000	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
366 - 866	Indoor Air Quality	\$293,682	\$159,130	\$159,130	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
	Total Health and Safety Capital Projects	\$372,653	\$382,082	\$234,229	\$76,669	\$79,169	\$79,169	\$79,169	\$79,169	\$79,169	\$79,169	\$79,169
Health and Safety, Projects Costing < \$100,000 per Site												
358 - 867	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363 - 867	Fire Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366 - 867	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Health and Safety Capital Projects \$100,000 or More	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accessibility												
Finance	Category											
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Annual 10 Year Plan Expenditures		\$723,835	\$1,341,820	\$1,601,578	\$1,492,445	\$869,563	\$692,212	\$619,233	\$690,350	\$1,040,123	\$613,264	\$216,850
Building Capital Expenditures Maint												
Total 530	Equipment	\$286,818	\$82,909	\$77,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total 520	Building Acquisition or Construction	\$1,691,892	\$538,817	\$513,663	\$472,000	\$472,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000
Total Annual 10 Year Plan Building Capital Expenditures		\$1,978,710	\$621,726	\$590,663	\$472,000	\$472,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000
District Capital Outlay												
All Objects												
Total 520	District Capital Outlay	\$4,257,100	\$6,640,675	\$3,647,279	\$3,702,920	\$3,790,600	\$3,904,320	\$4,021,460	\$4,142,110	\$4,266,370	\$4,394,350	\$4,526,190
Total Annual 10 Year Plan Building Capital Expenditures		\$4,257,100	\$6,640,675	\$3,647,279	\$3,702,920	\$3,790,600	\$3,904,320	\$4,021,460	\$4,142,110	\$4,266,370	\$4,394,350	\$4,526,190
Total LTFM Expenses												
Total LTFM Expenses		\$723,835	\$1,341,820	\$1,601,578	\$1,492,445	\$869,563	\$692,212	\$619,233	\$690,350	\$1,040,123	\$613,264	\$216,850
LTFM Revenue												
LTFM Revenue		\$0	\$1,200,750	\$1,232,564	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
LTFM Expenses over/under Revenues		-\$723,835	-\$141,070	-\$369,014	-\$907,555	-\$930,437	-\$1,107,788	-\$1,180,767	-\$1,109,650	-\$579,877	-\$1,186,736	-\$1,583,150
Building Capital Expenditure Maint												
Other Capital Outlay		\$1,978,710	\$621,726	\$590,663	\$472,000	\$472,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000
Total Capital Outlay Expenditures		\$6,235,810	\$7,262,401	\$4,237,942	\$4,174,920	\$4,262,600	\$4,384,320	\$4,501,460	\$4,622,110	\$4,746,370	\$4,874,350	\$5,006,190
Capital Outlay Revenue		\$1,483,434	\$1,537,882	\$1,537,882	\$1,537,882	\$1,537,882	\$1,537,882	\$1,537,882	\$1,537,882	\$1,537,882	\$1,537,882	\$1,537,882
Total Capital Outlay Expenses over/under Revenue		-\$4,752,376	-\$5,724,519	-\$2,700,060	-\$2,637,038	-\$2,724,718	-\$2,846,438	-\$2,963,578	-\$3,084,228	-\$3,208,488	-\$3,336,468	-\$3,468,308



Annual Operations		15/16	16/17	17/18	18/19	19/20	20/21
Infrastructure							
	WAN -- Fiber Optics Lease	24,720	24,720	24,720	24,720	24,720	24,720
	Miscellaneous Electrical Upgrades	2,266	2,266	2,266	2,266	2,266	2,266
	Cabling -- Misc. District wide	20,000	20,000	2,500	20,000	20,000	20,000
		46,986	46,986	29,486	46,986	46,986	46,986
Hardware							
	Telephone System Maintenance	30,000	30,000	30,000	30,000	30,000	30,000
	Cellular Communication	6,000	6,000	6,000	6,000	6,000	6,000
		36,000	36,000	36,000	36,000	36,000	36,000
Maintenance Agreements							
	Software/Support Agreement	4,944	4,944	4,944	4,944	4,944	4,944
	Internet Bandwidth (minus E-Rate)	13,000	13,000	13,000	13,000	13,000	13,000
	Region I Software/Support Agreement	70,000	70,000	70,000	70,000	70,000	70,000
		87,944	87,944	87,944	87,944	87,944	87,944
Department Operations							
	General Supplies (Subscriptions, tools, e	2,369	2,369	2,369	2,369	2,369	2,369
	Security/Clock/Paging/RF support	10,000	10,000	10,000	10,000	10,000	10,000
	CD-R's & Other Media	500	500	500	500	500	500
	Backup Archival Tapes	0	0	0	0	0	0
		12,869	12,869	12,869	12,869	12,869	12,869
Software Subscriptions							
	AntiVirus	2,500	2,500	2,500	2,500	2,500	2,500
	Group Calendaring/Scheduling	0	0	0	0	0	0
	SSL Certificates	1,250	1,250	1,250	1,250	1,250	1,250
	AppleWorks/iWorks	0	0	0	0	0	0
	Email/list management	4,500	4,500	4,500	4,500	4,500	4,500
	Web Filtering	35,000	35,000	35,000	35,000	35,000	35,000
	SENDIT membership	0	0	0	0	0	0
	Student Management Agreement	0	0	0	0	0	0
	Network operating system upgrade	4,244	4,244	4,244	4,244	4,244	4,244
	Power School/PS Learning	75,000	75,000	75,000	75,000	75,000	75,000
	Naiku	30,000	30,000	30,000	30,000	30,000	30,000
	InfoSnap	15,000	15,000	15,000	15,000	15,000	15,000
	All Day K Implementation						
		167,494	167,494	167,494	167,494	167,494	167,494
Staff Development							
	Local training classes	16,480	16,480	16,480	16,480	16,480	16,480
	Operations specialized training	9,258	9,258	9,258	9,258	9,258	9,258
	Intern Help (Salary)	9,675	9,675	9,675	9,675	9,675	9,675
		35,413	35,413	35,413	35,413	35,413	35,413
	Subtotal Operational Expenditures	386,705	386,705	369,205	386,705	386,705	386,705
Technology Acquisitions		15/16	16/17	17/18	18/19	19/20	19/21
Infrastructure							
	WAN -- Video Network/TV & Web Studio	10,300	10,300	10,300	10,300	10,300	10,300
	WAN -- Expansion/Upgrade PBX Upgrad	10,000	15,000	25,000	25,000	25,000	25,000
	Security CCTV/Keyfob	40,000	5,000	77,500	65,000	65,000	65,000
		60,300	30,300	112,800	100,300	100,300	100,300
Hardware							
	Auditorium Operations(Lights/Sound)	5,000	5,000	5,000	5,000	5,000	5,000
	RAM/CPU Upgrades	500	500	500	500	500	500
	TV/LCD Projection System/Projection Sc	15,000	15,000	15,000	15,000	15,000	15,000
	Computing Workstations	200,000	230,000	220,000	220,000	220,000	220,000
	Network Printers	5,000	5,000	15,000	5,000	5,000	5,000
	Peripheral Add-ons	5,000	5,000	0	5,000	5,000	5,000
	Data Servers/upgrades	5,000	5,000	5,000	5,000	5,000	5,000
	Emerging Technologies	5,000	5,000	5,000	5,000	5,000	5,000
		240,500	270,500	265,500	260,500	260,500	260,500
Software							
	GoogleEDU	0	0	0	0	0	0
	Curriculum Subscription	25,000	25,000	25,000	25,000	25,000	25,000
		25,000	25,000	25,000	25,000	25,000	25,000
Staff Development							
	Specialized Training--New Technologies	7,500	7,500	7,500	7,500	7,500	7,500
		7,500	7,500	7,500	7,500	7,500	7,500
	Subtotal Technology Acquisitions	333,300	333,300	410,800	393,300	393,300	393,300
	Subtotal Operational Expenditures	386,700	386,700	369,200	386,700	386,700	386,700
	<b>TOTAL TECHNOLOGY PLAN</b>	<b>720,000</b>	<b>720,000</b>	<b>780,000</b>	<b>780,000</b>	<b>780,000</b>	<b>780,000</b>

**2017-18 AOP Staffing Plan (6/26/2017)**

	2014-15 Actual	2015-16 Actual	16-17 Actual	2017-18 Prelim	2017-2018 Prelim Inc (dec) Over Actual Year
Elementary (K-5)	115.49	122.45	129.25		0.00
Elementary (K-4) Beginning 2017-18				115.25	2.00
Middle School (6-8)	52	55	54.00		0.00
Middle School (5-6) Beginning 2017-18				37.00	3.00
Middle School (7-8) Beginning 2017-18				38.00	2.00
High School (9-12)	67.08	69.95	71.2	71.26	0.0625
Alternative Education	8.68	10.98	10.98	10.98	0.00
Special Education*	111.29	116.33	124.86	126.36	1.50
English Learners (EL)	9.75	12	11.25	11.25	0.00
Funded with federal programs, grants or other	18.46	19.14	10.75	11.75	1.00
Funded with federal programs, grants or other	0	0	8.41	8.41	0.00
Elementary Physical Education/Health Fitness (K-4)	10.92	11	11.30		0.00
2017-18				13.94	2.64
Elementary Music (K-5) (K-4) Beginning 2017-18	7.92	7.6	8.30	10.00	1.70
Elementary Art (K-4)	3	3	3.00	4.00	1.00
Music (6-12) (5-12) Beginning 2017-18	8.69	8.89	9.30	10.30	1.00
Gifted and Talented	1	1	1.00	1.00	0.00
Resource Strategists	3.5	3.75	3.75	5.00	1.25
Media Specialists	2	2	2.00	2.00	0.00
Counselors	12.65	12.93	13.75	13.75	0.00
School Nurses	2.81	3	3.00	3.00	0.00
<b>Total Licensed Teaching Staff</b>	<b>434.54</b>	<b>459.02</b>	<b>476.09</b>	<b>493.25</b>	<b>17.15</b>
Administrative (Principals and Administrators)	13	15	16.00	18.00	2.00
Supervisory**	10	9	8.00	8.75	0.75
<b>Total Licensed Administrative/Supervisory Staff</b>	<b>23</b>	<b>24</b>	<b>24.00</b>	<b>26.75</b>	<b>2.75</b>
<b>Total Licensed Staff (Teacher &amp; Admin/Supervisory)</b>	<b>457.54</b>	<b>483.02</b>	<b>500.09</b>	<b>520.00</b>	<b>19.90</b>
<b>NON-LICENSED STAFF</b>					
Administrative	1	1	1.00	1.00	0.00
Supervisory	6	6	6.00	6.00	0.00
Paraprofessionals/Security***	159.09	169.26	177.33	168.33	-9.00
Non-Aligned/TCI	36.81	37.81	36.75	38.50	1.75
Non-Aligned/TCI - Coaches	0	0	2.00	2.00	0.00
Clerical/Confidential Administrative Assistants	45.31	47.37	48.71	53.31	4.60
Custodial	33.99	34.99	37.31	41.31	4.00
Federal Programs/Grants**	3.29	3.89	0.00	0.00	0.00
<b>Total Non-Licensed Staff</b>	<b>285.49</b>	<b>300.32</b>	<b>309.10</b>	<b>310.45</b>	<b>1.35</b>
<b>Total Staff</b>	<b>743.03</b>	<b>783.34</b>	<b>809.19</b>	<b>830.45</b>	
<b>Total Additions</b>					<b>21.25</b>

\*Includes positions filled by purchased services.  
 fluctuate due to funding.  
 and general education.

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

	Student-to-Teacher Ratios										
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018		
Kindergarten	24:1	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	25:1	
Elem 2-3	27:1	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	29:1	
Elem 5	30:1	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	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1	
High School (Core)	30:1	36:1	30:1	30:1	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										
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Projected 2017-2018		
Kindergarten	23	22	23	22	23	23	23	22	23		
Grade 1	24	23	25	25	23	24	23	23	24		
Grade 2	25	26	24	25	26	26	25	25	26		
Grade 3	29	25	26	25	27	27	25	25	26		
Grade 4	27	27	26	25	26	26	26	27	27		
Grade 5	29	28	27	26	27	27	27	29	30		
Grade 6 (Core)	33	33	25	27	28	29	29	30	30		
Grade 7 (Core)	33	33	26	25	29	27	29	32	26		
Grade 8 (Core)	31	33	26	26	20	29	28	31	27		
District Average K-3	25	24	24	24	25	25	24	24	24		
District Average 4-5	28	28	27	26	27	27	26	28	28		
District Average K-5	26	25	27	25	25	25	25	25	26		
District Average 6-8	32	33	27	26	25	28	29	31	28		

The average class size is based on March 1, 2017 enrollment.  
Presented to the Moorhead Area School Board on March 27, 2017

**MOORHEAD AREA PUBLIC SCHOOLS**  
**NOVEMBER 2016 ENROLLMENT PROJECTIONS**  
 (Weighted Average Method)

	ACTUAL NOVEMBER 1 ENROLLMENT										PROJECTED ENROLLMENT					Variance Between Actual and Projected
	2011-12	2012-13	2013-14	2014-15	2015-16	11/1/16	2017-18	2018-19	2019-20	2020-21	2021-22	November 2015 Projection for 2016-17				
Kindergarten	429	483	494	500	570	491	518	532	537	544	550	507	-16			
Grade 1	405	441	490	499	522	599	508	536	550	556	563	585	14			
Grade 2	427	413	434	515	520	537	617	523	552	567	572	536	1			
Grade 3	421	437	433	459	514	538	553	636	539	569	584	534	4			
Grade 4	405	418	433	436	483	525	549	565	649	550	581	523	2			
Grade 5	444	407	418	442	451	499	538	563	579	665	564	491	8			
Grade 6	400	445	414	443	458	459	514	554	580	596	685	466	7			
Grade 7	417	402	450	417	460	478	472	528	570	596	613	465	13			
Grade 8	422	438	402	455	428	476	490	483	541	583	610	469	7			
Grade 9	414	425	453	417	477	465	502	516	510	571	615	443	22			
Grade 10	406	422	431	461	441	503	484	522	537	530	593	492	11			
Grade 11	422	398	407	418	457	447	498	479	517	532	525	431	16			
Grade 12	383	427	389	429	436	472	461	513	494	533	548	469	3			
Grades K-4	2087	2192	2284	2409	2609	2690	2746	2792	2828	2786	2850	2685	5			
Grades K-5	2531	2599	2702	2851	3060	3189	3284	3355	3407	3451	3414	3176	13			
Grades 1-3	1253	1291	1357	1473	1556	1674	1678	1695	1642	1691	1719	1655	-19			
Grades 4-6	1249	1270	1265	1321	1392	1483	1601	1682	1808	1812	1830	1480	-3			
Grades 5-8	1683	1692	1684	1757	1797	1912	2013	2129	2269	2441	2472	1891	21			
Grades 5-6	844	852	832	885	909	958	1052	1117	1158	1261	1249	957	1			
Grades 7-8	859	840	852	872	888	954	961	1012	1111	1179	1223	934	20			
Grades 6-8	1239	1285	1266	1315	1346	1413	1475	1566	1690	1776	1908	1400	13			
Grades 6-12	2864	2957	2946	3040	3157	3300	3420	3596	3747	3940	4190	3235	65			
Grades 7-12	2464	2512	2532	2597	2699	2841	2906	3042	3168	3344	3505	2769	-72			
Grades 9-12	1625	1672	1680	1725	1811	1887	1944	2031	2057	2165	2281	1835	52			
Grades K-12	5395	5556	5648	5891	6217	6489	6703	6951	7154	7392	7604	6411	78			
+/- Prior Year	5342	161	92	243	326	272	214	248	203	237	212					
% +/-	99.15%	2.98%	1.66%	4.30%	5.53%	4.38%	3.30%	3.69%	2.92%	3.32%	2.87%					

<b>BUILDING LEASES 2016-17</b>		
	<b>Total Lease</b>	
<b>City of Moorhead</b>		
Sports Center space fitness rm wght rm storage	106,835.04	thru June 30, 2017
Sports Center /Outreach/Art Instructional	48,408.36	thru June 30, 2017
Dry Floor, Golf	3,731.82	thru June 30, 2017
Ice Use	46,112.04	thru June 30, 2017
	205,087.26	
<b>Kinetic Leasing SGR Addition 11-12</b>		
	54,314.00	11/15/26
<b>Capital One Leasing PCE Asp 14-15</b>		
	417,366.28	2/1/29
<b>Klein Leasing for SGR Addition 15-16</b>		
	269,953.10	2/1/30
<b>Globe Leasing for ABE and RRALC 16-17</b>		
	175,259.53	2/1/42
<b>Total of all Leases</b>	<b>1,121,980.17</b>	

Replacement FY	VEHICLE INVENTORY ID #	Miles as of 6/1/2017	Type III Replacement School Buses		12	365	Purchase Price	Notes	Camera Equipped	GPS ESN#	2017 Bus Age
			Special	Equipment							
FY2019	87	205,164		Lift Equipped	2011	\$56,575	Recommend replacement	No	4342061970	21	
FY2018	83	148,503	689	Lift Equipped	2013	\$59,104	Replace 2018	No	4342061971	19	
FY2017	84	188,292	1,166	Lift Equipped	2013	\$59,104	Trade in on 4/19/2017	No	4342061885	19	
FY2018	71	200,041	2,858		2016	\$54,692	Replace 2018	No	4342061966	16	
FY2019	72	172,390	1,718		2016	\$54,692	Replace 2018	No	4342061966	16	
FY2020	73	131,700	6,038		2019	\$60,289		Seon	4342061967	13	
FY2020	74	148,419	8,861		2019	\$60,480		Seon	4342061968	13	
FY2017	05-105	142,497	2,322		2017	\$16,769	Out of Service for Pupil Transportation on March 1, 2017	no	4342061961	12	
FY2021	75	184,586	6,048		2021	\$63,591		Seon	4342061719	11	
FY2021	86	170,778	12,794	Lift Equipped	2021	\$73,437		Seon	4342061972	11	
FY2018	06-106	110,628	5,924		2018	\$25,450	Mandatory Replacement 2018	No	4641099813	11	
FY2022	76	139,812	11,451		2022	\$67,036		Seon	4342061969	10	
FY2022	88	141,545	10,609	Lift Equipped	2022	\$74,036		Seon	4342061904	10	
FY2023	77	132,495	9,923		2023	\$70,622		Seon	4342061720	9	
FY2024	12-107	84,406	13,005		2024	\$22,369	Mandatory replacement 2024	No	4342061963	5	
FY2024	12-108	83,595	12,492		2024	\$22,369	Mandatory replacement 2024	No	4342061964	5	
FY2028	70	63,354	11,318		2028	\$86,762	in service Fall 2012	Seon	4342061885	4	
FY2028	78	74,761	16,461		2028	\$86,762	in service Fall 2012	Seon	4342061718	4	
FY2028	79	67,071	13,117		2028	\$86,762	in service Fall 2012	Seon	4342061702	4	
FY2028	81	42,858	10,900	LIFT EQUIPED	2028	\$96,552	in service January 2014	Seon	4641099810	4	
FY2028	82	59,721	14,259	LIFT EQUIPED	2028	\$96,552	in service January 2014	Seon	4641099810	4	
FY2029	60	35,694	13,364		2029	\$92,787	in service September 19, 2014	Seon	4841031502	3	
FY2029	61	45,143	15,837		2029	\$92,995	in service October 14, 2014	Seon	4841031242	3	
FY2026	14-109	16,604	5,366		2026	\$28,987	Mandatory replacement 2026	no		3	
FY2031	62	25,628	13,867		2031	\$87,602		Seon	4841031551	1	
FY2031	63	18,569	10,392		2031	\$87,602		Seon	4841031597	1	
FY2031	64	21,891	10,570		2031	\$87,602		Seon	4841031559	1	
FY2028	16-110	9296	9,285		2028		Mandatory Replacement 2028	Seon		1	
FY2032	80	4,251	2,797		2032		in Service April 2017	Seon		0	
FY2021	85	115,028	1,479	Lift Equipped	2021	\$12,369	Purchased used after bus 88 blew engine				
			311,422								



Basic Assumptions

Prices used to develop revenue projections were as follows:

Category	2016-17 Prices	2017-18 Prices
Milk	.40	.40
Breakfast	1.00	1.00
Elem Lunch	2.15	2.30
Middle S/HS Lunch	2.40	2.40
Adult Lunch	3.40	3.60

Reimbursements

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

The per meal reimbursement for commodities will decrease by .0075.

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.

2017-18 Reimbursements (2016-17 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):

- \$ .23 Each meal (lunch)

Federal Reimbursement:

- \$ .36 Paid lunch
- \$2.82 Reduced lunch
- \$3.22 Free lunch
- \$ .29 Paid breakfast
- \$1.71 Reduced breakfast
- \$1.71 Free breakfast
- \$ .07 Paid Snack
- \$ .43 Reduced Snack
- \$ .1975 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)

	2015-2016 ACTUAL	2016-2017 REVISED	2017-2018 PRELIMINARY	2018-2019 PROJECTED	2019-2020 PROJECTED	2020-2021 PROJECTED
<b>REVENUES:</b>						
<i>Line #</i> Other local and county sources:						
1 Interest	0	0	0	0	0	0
2 Miscellaneous local revenues	20,516	13,200	13,460	13,730	14,000	14,280
3 <b>Subtotal other sources</b>	<b>20,516</b>	<b>13,200</b>	<b>13,460</b>	<b>13,730</b>	<b>14,000</b>	<b>14,280</b>
State sources:						
4 Lunch/Breakfast program aid	206,486	170,650	174,060	177,540	181,090	184,710
Federal sources:						
5 Lunch program aid	1,422,947	1,362,830	1,395,090	1,427,990	1,461,550	1,495,780
6 Food distribution program	171,798	136,430	139,160	141,940	144,780	147,680
7 Summer Food Program	68,955	57,840	57,840	57,840	57,840	57,841
8 <b>Subtotal federal sources</b>	<b>1,663,700</b>	<b>1,557,100</b>	<b>1,592,090</b>	<b>1,627,770</b>	<b>1,664,170</b>	<b>1,701,301</b>
9 Sale of Lunches	1,194,074	1,218,880	1,248,260	1,278,230	1,308,790	1,339,970
10 <b>TOTAL REVENUES</b>	<b>3,084,776</b>	<b>2,959,830</b>	<b>3,027,870</b>	<b>3,097,270</b>	<b>3,168,050</b>	<b>3,240,261</b>
11 <b>\$ CHANGE</b>	<b>217,688</b>	<b>(124,946)</b>	<b>68,040</b>	<b>69,400</b>	<b>70,780</b>	<b>72,211</b>
12 <b>% CHANGE</b>	<b>7.59%</b>	<b>-4.05%</b>	<b>2.30%</b>	<b>2.29%</b>	<b>2.29%</b>	<b>2.28%</b>
<b>EXPENDITURES:</b>						
Pupil support services:						
13 Salaries and wages	642,720	651,570	671,120	691,250	711,990	733,350
14 Employee benefits	112,451	107,850	111,090	114,420	117,850	121,390
15 Purchased services	332,142	348,060	358,500	369,260	380,340	391,750
16 Food costs-USDA commodities	171,798	139,120	143,290	147,590	152,020	156,580
17 Food costs, milk and supplies	1,530,167	1,595,860	1,643,740	1,693,050	1,743,840	1,796,160
18 Equipment/Construction	18,079	20,000	20,000	20,000	20,000	20,001
19 PCE kitchen expansion	291,971	0	0	0	0	0
19 Other expenditures	5,114	7,610	7,840	8,080	8,320	8,570
20 Summer Food Program	59,180	57,840	57,840	57,840	57,840	57,841
21 <b>TOTAL EXPENDITURES</b>	<b>3,163,623</b>	<b>2,927,910</b>	<b>3,013,420</b>	<b>3,101,490</b>	<b>3,192,200</b>	<b>3,285,642</b>
22 <b>\$ CHANGE</b>	<b>368,409</b>	<b>(235,713)</b>	<b>85,510</b>	<b>88,070</b>	<b>90,710</b>	<b>93,442</b>
23 <b>% CHANGE</b>	<b>13.18%</b>	<b>-7.45%</b>	<b>2.92%</b>	<b>2.92%</b>	<b>2.92%</b>	<b>2.93%</b>
24 <b>REV OVER EXP (EXP OVER REV)</b>	<b>(78,847)</b>	<b>31,920</b>	<b>14,450</b>	<b>(4,220)</b>	<b>(24,150)</b>	<b>(45,381)</b>
25 <b>BEGINNING FUND BALANCE</b>	<b>780,662</b>	<b>701,815</b>	<b>733,735</b>	<b>748,185</b>	<b>743,965</b>	<b>719,815</b>
26 <b>ENDING FUND BALANCE</b>	<b>701,815</b>	<b>733,735</b>	<b>748,185</b>	<b>743,965</b>	<b>719,815</b>	<b>674,434</b>
27 <b>Fund Balance as a % of Expenditures</b>	<b>22.18%</b>	<b>25.06%</b>	<b>24.83%</b>	<b>23.99%</b>	<b>22.55%</b>	<b>20.53%</b>
28 <b>Fund Balance Limit (1/3 of annual exp)</b>	<b>1,054,541</b>	<b>975,970</b>	<b>1,004,473</b>	<b>1,033,830</b>	<b>1,064,067</b>	<b>1,095,214</b>

**ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)**

<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	5224	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>

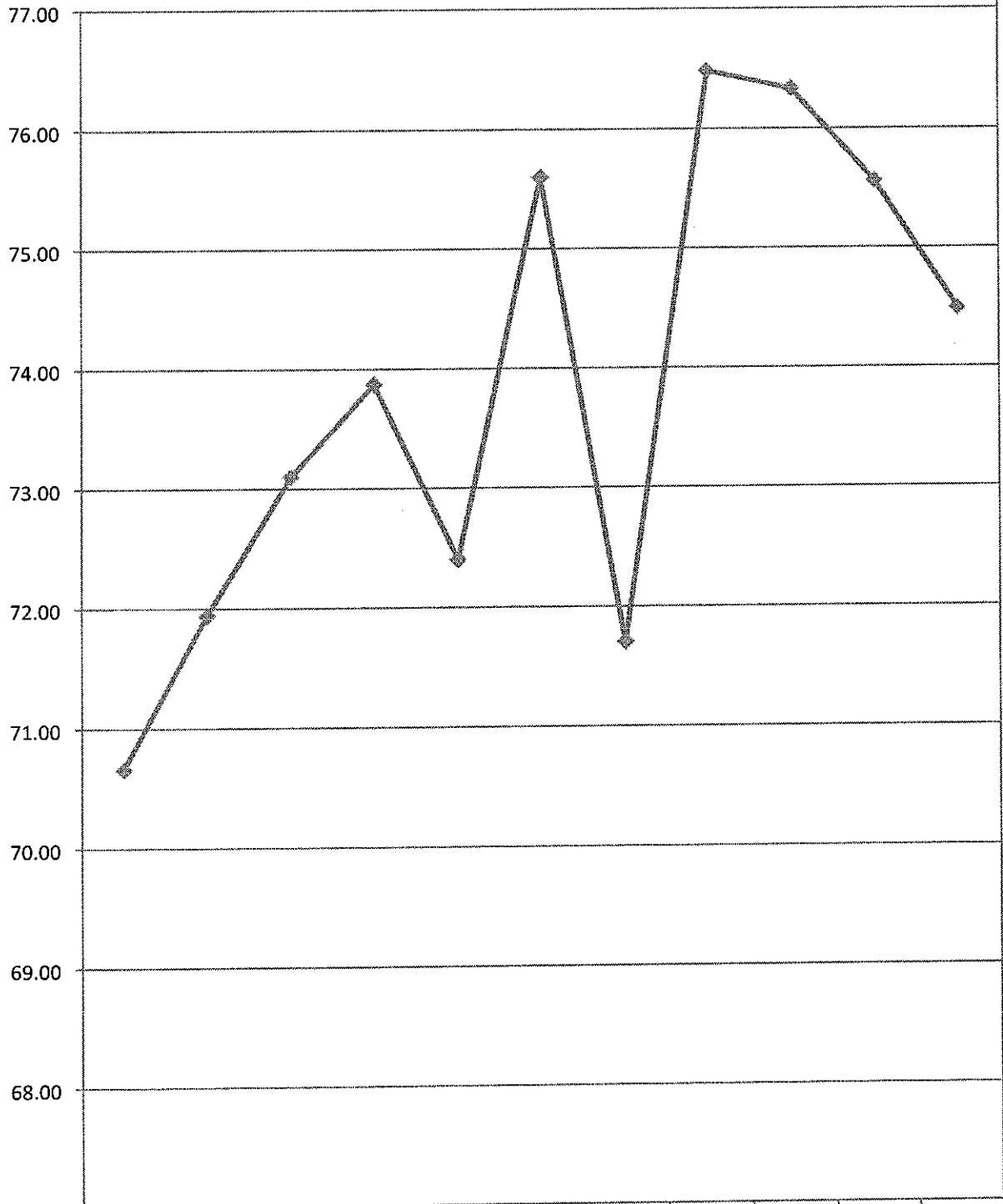
<b>2014-15</b>	<b>ADP</b>	<b>ADA</b>	<b>HS</b>	<b>MS</b>	<b>ASP</b>	<b>HOP</b>	<b>SGR</b>	<b>PCE</b>	<b>TOTAL</b>
SEPTEMBER	4031	5664	44.99	79.86	84.22	82.09	82.18	81.32	75.8
OCTOBER	4050	5612	45.22	79.51	78.83	90.5	83.93	81.83	76.6
NOVEMBER	4044	5537	48.04	78.39	86.52	83.87	84.95	83.19	77.5
DECEMBER	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>

<b>2015-16</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	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
<b>TOTAL</b>	<b>36815</b>		<b>47.6</b>	<b>74.9</b>	<b>84.0</b>	<b>79.7</b>	<b>76.1</b>	<b>73.8</b>	<b>75.57</b>

<b>2016-2017</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	4270	6097	41.17	76.77	94.5	81.86	78.52	76.87	74.95
October	4246	6136	40.99	74.99	82.68	84.84	80.6	81.75	74.31
November	4291	6078	42.42	76.36	84.44	85.38	82.63	82.65	75.65
December	4247	6025	41.73	75.29	84.14	86.62	83.67	83.57	75.84
January	4177	5968	40.88	74.81	84.06	86.31	83.78	80.94	75.13
February	4188	5986	41.78	74.35	83.74	85.06	82.67	82.91	75.09
March	4134	5955	40.19	72.83	83.37	86.15	82.93	83.71	74.87
April	4181	6035	39.93	71.67	83.55	86.37	83.31	84.34	74.87
May	3959	6128	37.53	68.51	77.02	74.6	77.39	82.79	69.64
<b>Total</b>	<b>37693</b>		<b>40.74</b>	<b>73.95</b>	<b>84.17</b>	<b>84.13</b>	<b>81.72</b>	<b>82.17</b>	<b>74.49</b>

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

## SCHOOL LUNCH PARTICIPATION (%)



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
% Participation	70.66	71.94	73.10	73.87	72.40	75.60	71.70	76.48	76.33	75.56	74.49

## **IV. COMMUNITY SERVICE**

### **INTRODUCTION**

The 2017 projected populations of the district's population is 46,316. This figure has been adjusted periodically by our state demographer. The current estimate is 45,905 an increase from the estimate of 45,005 we used for the past year. This increase of 411 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 2018 the EFCE allowance will be increased from \$139.54 to \$142.32 and to \$145.18 in Fy19 and later due to formula allowance increase.

**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 46,316. For 2017-18, 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 2017-18, the formula increased to \$142.32

**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)**

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	ACTUAL	PRELIMINARY	PROJECTED	PROJECTED	PROJECTED	PROJECTED
<b>LINE # REVENUES:</b>						
1 Gen Com Ed	378,473	240,203	245,010	249,910	254,910	260,010
2 Fees	101,090	94,400	96,300	98,200	100,200	102,200
3 Youth Development/Service	174,523	214,000	218,300	222,700	227,200	231,700
4 Choices/Adults w/Disabilities	24,700	26,500	26,500	26,500	26,500	26,501
5 Choices Fees/Adults w/Disabilities	984	1,000	1,000	1,000	1,000	1,000
6 ABE	364,270	388,800	396,600	404,500	412,600	420,900
7 ECFE	317,228	348,152	355,100	362,200	369,400	376,800
8 ECFE Fees	24,545	24,800	25,300	25,800	26,300	26,800
9 School Readiness/United Way	366,202	451,516	460,500	469,700	479,100	488,700
10 School Readiness Fees	71,270	64,300	65,600	66,900	68,200	69,600
11 Other	78,578	72,100	73,500	75,000	76,500	88,000
12 <b>TOTAL REVENUES</b>	<b>1,901,863</b>	<b>1,925,771</b>	<b>1,963,710</b>	<b>2,002,410</b>	<b>2,041,910</b>	<b>2,092,211</b>
13 <b>\$ CHANGE</b>	<b>259,338</b>	<b>23,908</b>	<b>37,939</b>	<b>38,700</b>	<b>39,500</b>	<b>50,301</b>
14 <b>% CHANGE</b>	<b>15.79%</b>	<b>1.26%</b>	<b>1.97%</b>	<b>1.97%</b>	<b>1.97%</b>	<b>2.46%</b>
<b>EXPENDITURES:</b>						
15 General Com Ed	347,996	325,370	335,130	320,000	329,600	339,490
16 Youth Development/Service	196,712	223,820	245,520	252,890	260,480	268,290
17 Choices/Adults w/Disabilities	26,227	26,500	26,500	26,500	26,500	26,501
18 ABE	353,375	392,630	404,410	416,540	429,040	441,910
19 ECFE	198,899	221,800	338,450	348,600	359,060	369,830
20 School Readiness	308,477	389,540	511,230	526,570	542,370	558,640
21 Other	71,447	72,840	75,030	77,280	79,600	81,990
22 <b>TOTAL EXPENDITURES</b>	<b>1,503,133</b>	<b>1,652,500</b>	<b>1,936,270</b>	<b>1,968,380</b>	<b>2,026,650</b>	<b>2,086,651</b>
23 <b>\$ CHANGE</b>	<b>26,967</b>	<b>149,367</b>	<b>283,770</b>	<b>32,110</b>	<b>58,270</b>	<b>60,001</b>
24 <b>% CHANGE</b>	<b>1.83%</b>	<b>9.94%</b>	<b>17.17%</b>	<b>1.66%</b>	<b>2.96%</b>	<b>2.96%</b>
25 <b>REV OVER EXP (EXP OVER REV)</b>	<b>398,730</b>	<b>273,271</b>	<b>27,440</b>	<b>34,030</b>	<b>15,260</b>	<b>5,560</b>
26 <b>BEGIN FUND BALANCE (CE, ECFE, SR)</b>	<b>339,251</b>	<b>737,981</b>	<b>1,011,252</b>	<b>1,038,692</b>	<b>1,072,722</b>	<b>1,087,982</b>
27 <b>ENDING FUND BALANCE (CE, ECFE, SR)</b>	<b>737,981</b>	<b>1,011,252</b>	<b>1,038,692</b>	<b>1,072,722</b>	<b>1,087,982</b>	<b>1,093,542</b>
28 <b>Fund Balance as % of Expenditures</b>	<b>49.10%</b>	<b>61.20%</b>	<b>53.64%</b>	<b>54.50%</b>	<b>53.68%</b>	<b>52.41%</b>



## **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.

DEBT SERVICE FUND (07)

	2015-2016 ACTUAL	2016-2017 REVISED	2017-2018 PRELIMINARY	2018-2019 PROJECTED	2019-2020 PROJECTED	2020-2021 PROJECTED
<b>LINE # REVENUES:</b>						
1	Local property tax levy	4,028,658	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
4	Interest income	0	0	0	0	0
	State sources:					
5	HACA (Homestead credit)	10,979	included in levy	included in levy	included in levy	included in levy
6	Border city aid	854,860	included in levy	included in levy	included in levy	included in levy
7	Other appropriations	2,042	included in levy	included in levy	included in levy	included in levy
8	State sources total	867,881	0	0	0	0
9	<b>TOTAL REVENUES</b>	<b>4,896,539</b>	<b>7,357,501</b>	<b>7,357,501</b>	<b>7,357,501</b>	<b>7,357,501</b>
<b>EXPENDITURES:</b>						
10	Principal on bonds	3,330,000	3,500,000	3,675,000	3,675,000	3,675,000
11	Interest on bonds	1,315,550	3,469,951	3,402,900	3,402,900	3,402,900
12	Other debt service	350	900	900	900	902
13	<b>TOTAL EXPENDITURES</b>	<b>4,645,900</b>	<b>6,970,851</b>	<b>7,078,800</b>	<b>7,078,800</b>	<b>7,078,802</b>
14	<b>REV OVER (UNDER) EXP</b>	<b>250,639</b>	<b>386,650</b>	<b>278,701</b>	<b>278,701</b>	<b>278,699</b>
15	<b>BEGINNING FUND BALANCE</b>	<b>1,166,066</b>	<b>1,416,706</b>	<b>1,803,355</b>	<b>2,082,056</b>	<b>2,639,457</b>
16	<b>ENDING FUND BALANCE</b>	<b>\$1,416,706</b>	<b>\$1,803,355</b>	<b>\$2,082,056</b>	<b>\$2,360,757</b>	<b>\$2,918,155</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 2016 showed an estimated net obligation of \$8 million as of June 30, 2017. 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)

	2015-2016 ACTUAL	2016-2017 REVISED	2017-2018 PRELIMINARY	2018-2019 PROJECTED	2019-2020 PROJECTED	2020-2021 PROJECTED
<b>LINE # REVENUES:</b>						
1 Local Property Tax Levy	1,662,503	1,566,075	1,572,900	1,534,312	1,557,412	1,557,413
<b>2 TOTAL REVENUES</b>	<b>1,662,503</b>	<b>1,566,075</b>	<b>1,572,900</b>	<b>1,534,312</b>	<b>1,557,412</b>	<b>1,557,413</b>
<b>EXPENDITURES:</b>						
3 Principal on bonds	1,125,000	1,170,000	1,235,000	1,260,000	1,345,000	1,345,000
4 Interest on bonds	377,750	321,500	263,000	201,250	138,125	138,125
5 Other debt service	450	500	500	500	500	500
<b>6 TOTAL EXPENDITURES</b>	<b>1,503,200</b>	<b>1,492,000</b>	<b>1,498,500</b>	<b>1,461,750</b>	<b>1,483,625</b>	<b>1,483,625</b>
<b>7 REV OVER (UNDER) EXP</b>	<b>159,303</b>	<b>74,075</b>	<b>74,400</b>	<b>72,562</b>	<b>73,787</b>	<b>73,788</b>
<b>8 BEGINNING FUND BALANCE</b>	<b>228,194</b>	<b>387,497</b>	<b>461,572</b>	<b>535,972</b>	<b>608,534</b>	<b>682,321</b>
<b>9 ENDING FUND BALANCE</b>	<b>\$387,497</b>	<b>\$461,572</b>	<b>\$535,972</b>	<b>\$608,534</b>	<b>\$682,321</b>	<b>\$756,109</b>

## **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&6<sup>th</sup> 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.

**2017-18 AOP Construction Budget**

	<b>Horizon 5/6</b>	<b>Dodds</b>	<b>Elementary</b>	<b>PCE</b>	<b>MHS</b>	<b>Totals</b>
Construction:	\$34,889,916	\$20,867,442	\$5,167,761	\$300,000	\$100,000	\$61,325,119
<b>Total Construction Costs:</b>	<b>\$34,889,916</b>	<b>\$20,867,442</b>	<b>\$5,167,761</b>	<b>\$300,000</b>	<b>\$100,000</b>	<b>\$61,325,119</b>
CM Fee	\$1,221,147	\$730,360	\$180,872	\$10,500	\$3,500	\$2,146,379
<b>Total Construction Cost:</b>	<b>\$36,111,063</b>	<b>\$21,597,802</b>	<b>\$5,348,633</b>	<b>\$310,500</b>	<b>\$103,500</b>	<b>\$63,471,498</b>
A/E Professional Fees:	\$2,076,386	\$1,199,878	\$348,824	\$20,250	\$6,750	\$3,652,088
<b>Total:</b>	<b>\$38,187,449</b>	<b>\$22,797,680</b>	<b>\$5,697,457</b>	<b>\$330,750</b>	<b>\$110,250</b>	<b>\$67,123,586</b>
FF&E:	\$1,909,372	\$1,139,884	\$284,873	\$16,538	\$5,513	\$3,356,179
Miscellaneous Owner Costs:	\$381,874	\$227,977	\$56,975	\$3,308	\$1,103	\$671,236
Contingency:	\$1,909,372	\$1,139,884	\$170,924	\$16,538	\$5,513	\$3,242,230
Land Acquisition:		\$450,000				\$450,000
<b>Total Site Project Cost:</b>	<b>\$42,388,068</b>	<b>\$25,755,425</b>	<b>\$6,210,228</b>	<b>\$367,133</b>	<b>\$122,378</b>	<b>\$74,843,231</b>

November Bond:	\$78,280,000
Overall Total:	\$74,843,231
Balance:	<b>\$3,436,769</b>