



# **2012-2013 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.

**2012-2013  
ANNUAL OPERATING PLAN  
Index**

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## **SCHOOL BOARD**

	<b>Term Expiration</b>
Lisa Erickson, Chairperson	2013
Cindy Fagerlie, Vice Chairperson	2013
Laurie Johnson, Clerk	2015
Bill Tomhave, Treasurer	2015
Kristine Thompson, Director	2015
Mike Siggerud, Director	2013
Trudy Wilmer, Director	2013

## **CENTRAL OFFICE TEAM**

Dr. Lynne A. Kovash, Superintendent

Wayne A. Kazmierczak, Assistant Superintendent

Ann Hiedeman, Director of Human Resources

Jill Skarvold, Director of Learner Support Services

Dan Markert, Director of Information Systems and Instructional Support

Missy Eidsness, Director of School Improvement and Accountability

**INDEPENDENT SCHOOL DISTRICT 152  
MOORHEAD, MINNESOTA**

**MISSION STATEMENT**

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

**THE SCHOOL ENTITY**

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

**OBJECTIVES OF THE ANNUAL OPERATING PLAN**

1. To approve the 2012-2013 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.

## **I. GENERAL FUND**

### **INTRODUCTION**

The district is anticipating 2012-2013 General Fund revenues of \$56,723,944. This reflects an increase of \$1,576,294 compared to 2011-2012. This increase is due primarily to a new categorical state aid (Literacy Aid) that was added for 2012-2013 and to a \$50 per pupil increase on the basic formula allowance. Expenses for the General Fund are anticipated to be \$55,142,316. This reflects an increase of \$1,583,019 compared to projected expenditures from 2011-2012. The primary reasons for this increase include the continued addressing of the priorities established during the 2010 referendum campaign, capital expenditures for technology upgrades, and the addition of assistant principals at the elementary level. Additionally, a total of three school buses will be purchased in 2012-2013. Two of the buses will allow the retiring of two of the district's oldest buses (model year 1993 and 1995) and the third is needed in order to increase by one the number of district-operated regular routes. The district last purchased a bus in 2007.

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. Assumed increases to expenditures range from approximately 2% for salaries to typically 8-10% for health insurance premiums. Energy costs are generally assumed to increase at a 5-7% annual rate. Other expenses are assumed to increase using the Consumer Price Index (CPI), which is typically in the range of 2-3% annually.

The net result of the recommended General Fund budget is a combined restricted and unassigned fund balance increase of \$1,581,629 for 2012-2013. The June 30, 2012 restricted and unassigned General Fund balance is projected to be \$9,923,863, or 18.53% of 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 2013.

On November 2, 2010, school district residents approved an operating levy request in the amount of \$850 per student, which will generate approximately \$5.2 million in revenue for seven years; 2012-2013 is the second 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.

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 2013 remain relatively flat compared to 2012.

**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<sup>rd</sup> 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 2013 compared to 2012 is primarily due to a basic formula allowance increase of \$50 per pupil and a new categorical state aid (Literacy Aid).

**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**

This 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 ..... 9-13**

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..... 15-18**

The formula for calculating operating capital revenue is \$73 plus \$100 multiplied by the facilities age index (1.2745 for 2012-13) multiplied by the adjusted marginal cost pupil units. In addition, districts that operate year round programs such as the RRALC are entitled to \$30 for each pupil unit attending a year round program. The aid/levy proportion is the same percentage as the general education formula allowance funding.

**Lease Levy ..... 19**

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 \$150 times the resident pupil units for the fiscal year to which the levy is attributed. New for 2012-2013, the district entered into a lease agreement with LCSC for its Adult Basic Education (ABE) program.

**Sale of Equipment/Property..... 21**

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

**Health and Safety..... 23**

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

**EXPENDITURES**

**LINE #**

**Administration and Support Services..... 28-31**

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. For 2012-2013, three assistant principals were added at the elementary school level.

**Regular and Vocational Instruction..... 32-36**

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 ..... 37-40**

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..... 41-44**

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..... 45-48**

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 ..... 49-53**

Included are the expenses related to maintaining and sustaining the utility, economic and aesthetic value of existing district owned property. For buildings, this includes custodial care and ordinary upkeep. Equipment consists of repairs and maintenance of equipment to sustain original condition of completeness and efficiency.

**Transportation Services..... 54-58**

Includes the salaries and benefits and other costs related to student transportation. The district reduced by 6.5 the total number of routes needed for 2012-2013.

**Aid Anticipation Certificates ..... 59**



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..... 60**

**OPERATING CAPITAL EXPENDITURES**

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

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

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

**Special Assessments ..... 62**

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 ..... 63**

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

**Telephone/Telecommunications ..... 64**

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

**Building Discretionary Allocation ..... 65**

Each building is allocated capital funds to cover incidental expenses that are not part of the long-range facilities plan. The allocation is \$8.47 per student based on projected enrollment.

**Athletics ..... 66**

This item is for additions and replacement of athletic equipment.

**Textbook/Curriculum Adoption ..... 67**

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

<b>Music .....</b>	<b>68</b>
These funds are used for additions and replacement of district-owned musical instruments.	
<b>Media.....</b>	<b>69</b>
Audiovisual equipment and application software are purchased based on the recommendation of the building technicians, media specialists, and principals with assistance from the Director of Media Services and Director of Information Systems and Instructional Support. Media/library print books and electronic resources are purchased as recommended by building Media Specialists in collaboration with the Director of Media Services & the Director of Information Systems and Instructional Support.	
<b>Equipment Contingency Fund .....</b>	<b>70</b>
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.	
<b>Technology Plan .....</b>	<b>71</b>
The technology plan is attached and details the annual operating costs and planned acquisitions.	
<b>Building Construction and Maintenance Plan.....</b>	<b>72</b>
The building construction and maintenance plan is attached. It details the projected expenditures by building. This budget is also for the replacement of lawn maintenance and snow removal equipment.	
<b>Deferred Maintenance .....</b>	<b>73</b>
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.	
<b>Transportation Equipment.....</b>	<b>74</b>
This allocation is used to purchase school buses or vans.	
<b>Health and Safety Expenditures .....</b>	<b>76-82</b>
The State Commissioner of Education has approved all of the expenditures included in this category. To be considered by the Commissioner for health and safety funding projects must be related to hazardous substance removal, fire and life safety code repairs, labor and industry regulated facility and equipment violations, or health, safety, and environmental management including indoor air quality management. MN Statute 123B.57 defines the health and safety program.	

**MOORHEAD AREA PUBLIC SCHOOLS**  
Fiscal Year 2012 Revised Budget

<b>GENERAL FUND (01)</b>	<b>FY11 Actual</b>	<b>FY12 Revised</b>	<b>FY13 Preliminary</b>	<b>FY14 Projected</b>	<b>FY15 Projected</b>	<b>FY16 Projected</b>
<b>REVENUES</b>						
Property Taxes	730,788	5,077,552	5,140,850	5,140,850	5,140,850	5,140,850
Local Sources	963,166	1,006,758	1,020,579	1,041,091	1,067,013	1,088,353
General Education Aid	35,101,577	36,811,359	37,711,294	37,759,778	37,806,512	37,853,246
Other State Aids	523,452	427,208	465,875	472,615	476,251	479,960
Special Education Aid	7,582,111	7,026,928	7,257,736	7,495,468	7,720,332	7,951,942
Federal Aids Grants	3,689,424	2,933,589	2,933,586	2,853,586	2,853,586	2,853,586
Federal Stimulus Funds (ARRA)	358,958	-	-	-	-	-
Education Jobs Fund (EduJobs)	1,047,925	80,200	-	-	-	-
Capital Outlay	1,879,865	1,884,546	2,030,052	2,070,517	2,070,991	2,071,475
Health & Safety	89,182	(100,489)	163,972	160,000	105,000	105,000
<b>TOTAL REVENUES</b>	<b>51,966,448</b>	<b>55,147,650</b>	<b>56,723,944</b>	<b>56,993,904</b>	<b>57,240,535</b>	<b>57,544,412</b>
<b>EXPENDITURES</b>						
Administration	3,161,665	3,206,280	3,586,250	3,666,800	3,749,280	3,833,770
Regular Instruction & Vocational	21,803,390	22,388,250	23,301,380	23,772,360	24,281,470	24,897,680
Special Services	12,964,765	13,206,720	13,515,780	13,832,620	14,157,460	14,490,500
Instructional Support	1,812,910	1,869,390	1,953,940	1,995,820	2,038,740	2,082,720
Pupil Support	1,349,610	1,466,540	1,500,320	1,534,930	1,570,400	1,606,760
Buildings & Grounds	3,520,980	3,723,061	3,907,720	4,045,426	4,176,520	4,312,860
Transportation	3,804,701	3,922,730	3,644,670	3,758,640	3,876,430	3,998,180
Capital Outlay	2,254,850	3,616,326	3,627,256	3,428,104	3,193,852	2,768,785
Health & Safety	130,897	160,000	105,000	105,000	105,000	105,000
<b>TOTAL EXPENDITURES</b>	<b>50,803,768</b>	<b>53,559,297</b>	<b>55,142,316</b>	<b>56,139,700</b>	<b>57,149,152</b>	<b>58,096,255</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>						
Restricted	(416,700)	(1,992,269)	(1,538,231)	(1,302,587)	(1,122,861)	(697,310)
Unassigned	1,579,381	3,580,623	3,119,860	2,156,792	1,214,244	145,467
<b>Restricted &amp; Unassigned Combined</b>	<b>1,162,680</b>	<b>1,588,353</b>	<b>1,581,629</b>	<b>854,205</b>	<b>91,383</b>	<b>(551,843)</b>
<b>ENDING FUND BALANCE</b>						
Restricted	353,730	(1,638,539)	(3,176,770)	(4,479,357)	(5,602,218)	(6,299,527)
Unassigned	7,981,780	11,562,402	14,682,262	16,839,054	18,053,298	18,198,765
<b>Restricted &amp; Unassigned Combined</b>	<b>8,335,510</b>	<b>9,923,863</b>	<b>11,505,492</b>	<b>12,359,697</b>	<b>12,451,080</b>	<b>11,899,237</b>
Unassigned as % of Expenditures	16.49%	23.23%	28.56%	32.01%	33.52%	32.96%
Restricted & Unassigned as % of Total Expenditures	16.41%	18.53%	20.87%	22.02%	21.79%	20.48%
<b>FOOD SERVICE (02)</b>						
Revenues	2,280,793	2,294,583	2,374,323	2,420,653	2,467,913	2,516,114
Expenditures	2,119,029	2,233,247	2,360,244	2,431,051	2,503,983	2,579,102
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>161,764</b>	<b>61,336</b>	<b>14,079</b>	<b>(10,398)</b>	<b>(36,070)</b>	<b>(62,988)</b>
<b>ENDING FUND BALANCE</b>	<b>642,702</b>	<b>704,038</b>	<b>718,117</b>	<b>707,719</b>	<b>671,649</b>	<b>608,661</b>
<b>COMMUNITY EDUCATION (04)</b>						
Revenues	1,573,707	1,570,102	1,583,470	1,607,700	1,639,800	1,672,700
Expenditures	1,458,157	1,806,661	1,610,887	1,659,300	1,709,100	1,760,400
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>115,550</b>	<b>(236,559)</b>	<b>(27,417)</b>	<b>(51,600)</b>	<b>(69,300)</b>	<b>(87,700)</b>
<b>ENDING FUND BALANCE</b>	<b>358,027</b>	<b>121,468</b>	<b>94,051</b>	<b>42,451</b>	<b>(26,849)</b>	<b>(114,549)</b>

INDEPENDENT SCHOOL DISTRICT #152  
GENERAL FUND (01)

	2010-2011 ACTUAL	2011-2012 REVISED	2012-2013 PRELIMINARY	2013-2014 PROJECTED	2014-2015 PROJECTED	2015-2016 PROJECTED
Formula Allowance per Pupil Unit	5,124	5,174	5,224	5,224	5,224	5,224
Enrollment (Nov. 2011 Projections)	5,388	5,395	5,445	5,466	5,519	5,569
<b>REVENUES:</b>						
<b>Line # General Fund</b>						
1 Property taxes	730,788	5,077,552	5,140,850	5,140,850	5,140,850	5,140,850
2 Interest	-5,222	-8,000	-5,000	-5,000	0	0
3 Tuition & fees	344,046	350,927	357,950	365,109	372,411	379,859
4 Other local sources	624,342	663,831	667,629	680,982	694,602	708,494
5 General ed aid	35,101,577	36,811,359	37,711,294	37,759,778	37,806,512	37,853,246
6 Tax credits/Border City aid	253,447	252,453	287,625	290,800	290,800	290,800
7 Non public trans aid/state grants	270,005	174,755	178,250	181,815	185,451	189,160
8 Special ed aid and excess aid	7,582,111	7,026,928	7,257,736	7,495,468	7,720,332	7,951,942
9 Federal aids and grants	3,689,424	2,933,589	2,933,586	2,853,586	2,853,586	2,853,586
10 Education Jobs Fund (EduJobs)	1,047,925	80,200	0	0	0	0
11 Federal stimulus Title	358,958	0	0	0	0	0
12 Federal stimulus Title I Delq	0	0	0	0	0	0
13 Federal stimulus other Sp Ed	0	0	0	0	0	0
<b>14 Total General Fund</b>	<b>49,997,401</b>	<b>53,363,594</b>	<b>54,529,920</b>	<b>54,763,388</b>	<b>55,064,544</b>	<b>55,367,937</b>
<b>Operating Capital</b>						
15 Operating capital aid	734,047	651,787	696,120	696,120	696,120	696,120
16 Operating capital levy	518,849	587,955	566,067	566,067	566,067	566,067
17 Operating capital deferred maint levy	224,693	271,852	260,630	260,630	260,630	260,630
18 Operating capital deferred maint aid	74,652	44,319	64,076	64,076	64,076	64,076
19 Operating capital lease levy	305,270	305,832	419,903	459,903	459,903	459,903
20 Head Start rent	22,354	22,801	23,257	23,722	24,197	24,681
21 Sale of Equipment cars and rebates	0	0	0	0	0	0
<b>22 Total Operating Capital</b>	<b>1,879,865</b>	<b>1,884,546</b>	<b>2,030,052</b>	<b>2,070,517</b>	<b>2,070,991</b>	<b>2,071,475</b>
23 Health & Safety Levy	89,182	-100,489	163,972	160,000	105,000	105,000
<b>24 Total Health &amp; Safety</b>	<b>89,182</b>	<b>-100,489</b>	<b>163,972</b>	<b>160,000</b>	<b>105,000</b>	<b>105,000</b>
<b>25 Total Revenues</b>	<b>51,966,455</b>	<b>55,147,650</b>	<b>56,723,944</b>	<b>56,993,904</b>	<b>57,240,535</b>	<b>57,544,412</b>
<b>26 \$ CHANGE</b>	<b>2,235,512</b>	<b>3,181,195</b>	<b>1,576,294</b>	<b>269,960</b>	<b>246,631</b>	<b>303,877</b>
<b>27 % CHANGE</b>	<b>4.5%</b>	<b>6.1%</b>	<b>2.9%</b>	<b>0.5%</b>	<b>0.4%</b>	<b>0.5%</b>
<b>EXPENDITURES:</b>						
28 Admin salaries	2,396,076	2,444,000	2,785,380	2,841,090	2,897,910	2,955,870
29 Admin fringe benefits	461,109	477,250	493,950	511,240	529,130	547,650
30 Admin supplies	17,776	20,760	20,760	20,760	20,760	20,760
31 Admin other	252,141	229,710	251,600	259,150	266,920	274,930
32 Instruct salaries (reg & voc)	15,487,297	15,917,040	16,535,380	16,866,090	17,203,410	17,547,480
33 Instruct fringe benefits	5,489,888	5,712,030	5,911,950	6,118,870	6,333,030	6,554,690
34 OPEB expense benefit credit	(821,400)	(897,450)	(838,030)	(941,190)	(1,021,170)	(1,009,430)
35 Instruct supplies	500,393	475,000	475,000	475,000	475,000	475,000
36 Instruct other	1,147,211	1,181,630	1,217,080	1,253,590	1,291,200	1,329,940
37 Spec ed salaries	9,630,791	9,823,410	10,019,880	10,220,280	10,424,690	10,633,180
38 Spec ed fringe benefits	2,603,511	2,694,630	2,788,940	2,886,550	2,987,580	3,092,150
39 Spec ed supplies	138,819	79,290	79,290	79,290	79,290	79,290
40 Spec ed other	591,644	609,390	627,670	646,500	665,900	685,880
41 Instruct support salaries	1,290,307	1,316,110	1,342,430	1,369,280	1,396,670	1,424,600
42 Instruct support fringe benefits	278,938	288,700	298,800	309,260	320,080	331,280
43 Instruct support supplies	142,384	160,260	160,260	160,260	160,260	160,260
44 Instruct support other	101,280	104,320	152,450	157,020	161,730	166,580
45 Pupil support salaries	1,046,891	1,132,830	1,155,490	1,178,600	1,202,170	1,226,210
46 Pupil support fringe benefits	269,029	293,450	303,720	314,350	325,350	336,740
47 Pupil support supplies	6,221	11,970	11,970	11,970	11,970	11,970
48 Pupil support other	27,468	28,290	29,140	30,010	30,910	31,840
49 Bldgs & grounds salaries	1,161,026	1,184,250	1,272,940	1,298,400	1,324,370	1,350,860
50 Bldgs & grounds fringe benefits	198,486	205,430	212,620	220,060	227,760	235,730
51 Bldgs & grounds energy exp	1,318,571	1,384,500	1,453,730	1,526,420	1,602,740	1,682,880
52 Bldgs & grounds supplies	257,038	297,120	297,120	297,120	297,120	297,120
53 Bldgs & grounds other	471,470	534,300	550,330	566,840	583,850	601,370
54 Transportation salaries	558,906	570,080	581,480	593,110	604,970	617,070
55 Transportation benefits	88,569	91,670	94,880	98,200	101,640	105,200
56 Transportation contracted services	2,701,380	2,782,420	2,465,890	2,539,870	2,616,070	2,694,550
57 Transportation supplies	452,094	474,700	498,440	523,360	549,530	577,010
58 Transportation other	3,752	3,860	3,980	4,100	4,220	4,350
59 Aid Anticipation Certificate	34,562	34,560	34,560	34,560	34,560	34,560
60 Property/liability insurance	114,390	117,461	120,980	136,586	140,680	144,900
<b>61 Total General Expenditures</b>	<b>48,418,021</b>	<b>49,782,971</b>	<b>51,410,060</b>	<b>52,606,596</b>	<b>53,850,300</b>	<b>55,222,470</b>

	2010-2011 ACTUAL	2011-2012 REVISED	2012-2013 PRELIMINARY	2013-2014 PROJECTED	2014-2015 PROJECTED	2015-2016 PROJECTED
62 Op cap special assessments	271,914	535,000	200,000	206,000	212,180	218,550
63 Op cap leases	316,113	352,866	390,716	402,440	414,510	426,950
64 Op cap telephone/telecomm	64,490	66,420	68,410	70,460	72,570	74,750
65 Op cap bldg discretionary	41,453	45,000	45,000	45,000	45,000	45,000
66 Op cap athletics	11,402	11,740	12,090	12,450	12,820	13,200
67 Op cap textbooks	112,274	435,440	463,500	492,410	450,000	478,500
68 Op cap music	13,582	15,660	16,130	16,614	17,112	17,625
69 Op cap media	23,840	22,770	22,770	22,770	22,770	22,770
70 Op cap copier lease	116,352	123,600	127,310	131,130	135,060	139,110
71 Op cap technology plan	806,950	958,830	1,078,830	658,830	658,830	503,830
72 Op cap building const/maintenance plan	466,506	752,000	837,500	716,500	624,000	384,000
73 Op cap deferred maintenance	9,973	247,000	65,000	318,500	329,000	444,500
74 Op cap transportation equipment	0	50,000	300,000	335,000	200,000	0
<b>75 Total Operating Cap Expenditures</b>	<b>2,254,850</b>	<b>3,616,326</b>	<b>3,627,256</b>	<b>3,428,104</b>	<b>3,193,852</b>	<b>2,768,785</b>
76 347 - Health & Safety physical hazard	13,637	30,000	30,000	30,000	30,000	30,000
77 349 - Health & Safety hazardous subst	20,923	15,000	15,000	15,000	15,000	15,000
78 352 - Health & Safety envmt mgmt	37,046	25,000	25,000	25,000	25,000	25,000
79 358 - Health & Safety asbestos	5,200	60,000	5,000	5,000	5,000	5,000
80 363 - Health & Safety fire safety	53,366	15,000	15,000	15,000	15,000	15,000
81 366 - Health & Safety indoor air quality	725	15,000	15,000	15,000	15,000	15,000
<b>82 Total Health &amp; Safety Expenditures</b>	<b>130,897</b>	<b>160,000</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
<b>83 TOTAL EXPENDITURES</b>	<b>50,803,768</b>	<b>53,559,297</b>	<b>55,142,316</b>	<b>56,139,700</b>	<b>57,149,152</b>	<b>58,096,255</b>
84 \$ Change	2,068,465	2,755,529	1,583,019	997,384	1,009,452	947,103
85 % Change	4.2%	5.4%	3.0%	1.8%	1.8%	1.7%
<b>86 REV OVER EXP (EXP OVER REV)</b>						
87 General Fund Restricted	(416,700)	(1,992,269)	(1,538,231)	(1,302,587)	(1,122,861)	(697,310)
88 General Fund Unassigned	1,579,381	3,580,623	3,119,860	2,156,792	1,214,244	145,467
<b>89 BEGINNING FUND BALANCE</b>						
91 General Fund Restricted:						
92 Operating Capital	311,757	0	(1,800,951)	(3,657,861)	(5,021,653)	(6,140,219)
93 Health & Safety	(104,869)	(146,585)	(407,074)	(348,102)	(293,102)	(293,102)
94 Severance Pay	0	0	0	0	0	0
95 Safe Schools	(69,239)	(116,787)	(116,787)	(116,787)	(116,787)	(116,787)
96 Deferred Maintenance	327,730	617,102	686,273	945,979	952,185	947,890
97 Reserved for Prepaid	0	0	0	0	0	1
<b>98 General Fund Restricted Total</b>	<b>465,379</b>	<b>353,730</b>	<b>(1,638,539)</b>	<b>(3,176,770)</b>	<b>(4,479,357)</b>	<b>(5,602,217)</b>
99 General Fund Unassigned:						
100 General Fund Unassigned Total	6,707,444	7,981,780	11,562,402	14,682,262	16,839,054	18,053,298
<b>101 ENDING FUND BALANCE</b>						
102 General Fund Restricted:						
103 Operating Capital	0	(1,800,951)	(3,657,861)	(5,021,653)	(6,140,219)	(6,717,735)
104 Health & Safety	(146,585)	(407,074)	(348,102)	(293,102)	(293,102)	(293,102)
105 Severance Pay	-	-	-	-	-	-
106 Safe Schools	(116,787)	(116,787)	(116,787)	(116,787)	(116,787)	(116,787)
107 Deferred Maintenance	617,102	686,273	945,979	952,185	947,890	828,096
108 Reserved for Prepaid	-	-	-	-	-	1
<b>109 General Fund Restricted Total</b>	<b>353,730</b>	<b>(1,638,539)</b>	<b>(3,176,770)</b>	<b>(4,479,357)</b>	<b>(5,602,218)</b>	<b>(6,299,527)</b>
110 General Fund Unassigned:						
111 Unassigned	4,580,325	8,842,402	12,682,262	15,439,054	16,853,298	16,998,764
112 Committed--Severance Obligation	2,100,000	1,820,000	1,600,000	1,400,000	1,200,000	1,200,001
113 Nonspendable	96,455					
114 Assigned--Tech acquisition & upgrades	1,205,000	900,000	400,000	0	0	0
<b>115 General Fund Unassigned Total</b>	<b>7,981,780</b>	<b>11,562,402</b>	<b>14,682,262</b>	<b>16,839,054</b>	<b>18,053,298</b>	<b>18,198,765</b>
<b>116 General Fund Restricted &amp; Unassigned Combined</b>	<b>8,335,510</b>	<b>9,923,863</b>	<b>11,505,492</b>	<b>12,359,697</b>	<b>12,451,080</b>	<b>11,899,237</b>
117 Unassigned (% of Unassigned Exp)	16.49%	23.23%	28.56%	32.01%	33.52%	32.96%
118 Unassigned & Restricted (% of Total Exp)	16.41%	18.53%	20.87%	22.02%	21.79%	20.48%

MULTI-YEAR CAPITAL PROJECTS PLANNING DOCUMENT

	A	C	D	E	F	G	H	I	J
1									
2	<b>SENIOR HIGH</b>	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
3	Gym Floor Refinish	3,000	3,000	3,000	3,000	3,500	3,500	3,500	3,500
4	Light rail - Theater		11,000						
5	Athletic field repair and maintenance								
6	Replace gymnasium sound system			56,000					
7	Folding Door - Auditorium		110,000						
8	Folding Door - Gymnasium (Curtain)		35,000						
9	Running track repair/maintenance (begin studying replacemer	3,500	10,000		250,000	250,000		35,000	
10	Field House floor repair (study replacement)		12,000						
11	Field House curtain replacement	33,676							
12	Carpet/tile replacement				10,000		10,000		
13	Replace ceiling tile - gymnasium		12,000						
14	Roof maintenance/repair/replacement				91,000		115,000	152,000	407,000
15	Repaint gymnasium			25,000					
16	Floor tile removal/replacement		32,000						
17	Lunch tables	32,000							
18	Reduce points of entry, improve signage			7,500					
19	Key fob additional doors			6,000					
20	Pool drainage			10,000					
21	Tuckpointing						50,000		
22	Parking Lot Resurface							300,000	
23	Boiler replacement (study underway)			5,000					
24	Bus parking area (south)			35,000					
25	Wall replacement - stairwell			50,000					
26	Chiller (glycol installation)	27,500		35,000					
27	Outreach door addition			5,000					
28	Exterior door replacement			5,000	5,000	5,000			
29	Locker repainting/replacement (TBD)								
30	Athletic fence replacement		9,000						
31	Maintenance equipment			10,000					
32	Storage shed	25,000							
33	<b>TOTAL</b>	<b>\$ 124,676</b>	<b>\$ 234,000</b>	<b>\$ 252,500</b>	<b>\$ 359,000</b>	<b>\$ 258,500</b>	<b>\$ 178,500</b>	<b>\$ 490,500</b>	<b>\$ 410,500</b>
34									
35	<b>HORIZON MIDDLE SCHOOL</b>	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
36	Gym Floor Refinish	3,000	3,000	3,500	3,500	3,500	3,500	3,500	3,500
37	Athletic field repair and maintenance, improve areas for PE	5,000	5,000						
38	Concrete (stone removal/replacement)		47,000						
39	Benches, concrete bus pickup/dropoff area			15,000					
40	Parking lot accessibility (transportation) (TBD)								
41	Small gym floor - wood installation								100,000
42	Kiln repair/replacement					15,000			
43	Terrazzo polishing					15,000			
44	Lunch tables			15,000					
45	Maintenance equipment			15,000					
46	Carpet Replacement								30,000
47	Mountable curbs	6,000							
48	Sidewalk improvements/replacement (track accessibility)		36,000						20,000
49	Art room storage (Fire Marshal)		5,000						
50	Parking lot sealcoat/stripping				24,000	6,000		150,000	
51	Running Track Resurface							80,000	
52	<b>TOTAL</b>	<b>\$ 14,000</b>	<b>\$ 96,000</b>	<b>\$ 48,500</b>	<b>\$ 27,500</b>	<b>\$ 39,500</b>	<b>\$ 3,500</b>	<b>\$ 233,500</b>	<b>\$ 153,500</b>
53									
54	<b>ROBERT ASP ELEMENTARY</b>	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
55	Gym Floor Refinish	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500
56	Parking lot sealcoat/stripping			10,000				25,000	
57	Boiler replacement (2) (37,500) and glycol replacement (25,00	62,500							
58	Door addition in EBD classroom	2,500							
59	Building entry/interior office redesign			130,000					
60	Playground fence			10,000					
61	Gymnasium air handling control			7,500					
62	Tuckpointing				30,000				
63	Playground improvements/upgrades				30,000				
64	Roof maintenance/repair/replacement	80,000	80,000	40,000		42,000	147,000		
65	<b>TOTAL</b>	<b>\$ 147,000</b>	<b>\$ 82,000</b>	<b>\$ 199,500</b>	<b>\$ 62,000</b>	<b>\$ 44,500</b>	<b>\$ 149,500</b>	<b>\$ 27,500</b>	<b>\$ 2,500</b>
66									
67	<b>ELLEN HOPKINS ELEMENTARY</b>	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
68	Gym Floor Refinish		10,000	3,000	3,000	3,500	3,500	3,500	3,500
69	Track removal/redesign/end of useful life considerations				75,000				
70	Parking lot sealcoat/stripping			12,000				25,000	
71	Repaint				5,000	5,000	5,000		
72	Boiler replacement (2) (37,500) and glycol replacement (25,00	62,500							
73	Building entry/interior office redesign	60,000	50,000						
74	Gymnasium air handling control			10,000					
75	Roof maintenance/repair/replacement				142,000	230,000	110,000	211,000	7,500
76	Playground improvements/upgrades			5,000	30,000				
77	Tuckpointing						40,000		
78	<b>TOTAL</b>	<b>\$ 122,500</b>	<b>\$ 60,000</b>	<b>\$ 30,000</b>	<b>\$ 255,000</b>	<b>\$ 238,500</b>	<b>\$ 158,500</b>	<b>\$ 239,500</b>	<b>\$ 11,000</b>
79									
80	<b>S. G. REINERTSEN ELEMENTARY</b>	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
81	Repaint		5,000		5,000				15,000
82	Multi-purpose room expansion (DAPE)		475,000						
83	Offsetting lease-purchase (levy) agreement revenue		(475,000)						
84	Parking lot sealcoat/stripping				21,000				
85	Playground improvements/upgrades			5,000		30,000			
86	Handicapped accessible bathroom - Special Education	15,000							

MULTI-YEAR CAPITAL PROJECTS PLANNING DOCUMENT

	A	C	D	E	F	G	H	I	J	
87	Parking Lot Resurface					25,000			75,000	
88	Shelter belt				5,000					
89	Exterior duct work improvement - water infiltration	25,000	22,500							
90	Sidewalks								15,000	
91	Office furniture (Assistant Principal)		5,000							
92	Grounds maintenance (erosion)	2,500								
93	Roof maintenance/repair/replacement									
94	<b>TOTAL</b>	<b>\$ 42,500</b>	<b>\$ 32,500</b>	<b>\$ 5,000</b>	<b>\$ 31,000</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,000</b>	
95										
96	<b>PROBSTFIELD CENTER FOR EDUCATION</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	
97	Lockers (refurbishing)		7,000							
98	Roof maintenance/repair/replacement				60,500			33,500		
99	Repaint	5,000								
100	Room upgrades to accommodate Early Learning/K changes	15,000	15,000	10,000	10,000	10,000				
101	Carpet replacement	22,500	7,500	20,000			30,000			
102	Chiller replacement			50,000						
103	Tile replacement		10,000							
104	Door replacement (#6)									
105	Maintenance equipment (carpet extractor)			8,500						
106	Building Automation Control (Asp, Hopkins, PCE)			22,500						
107	Lockdown notification strobes (Asp, SGR, Hopk, PCE)			11,000						
108	Storage area expansion				30,000					
109	Parking Lot Resurface					35,000				
110	Tuckpointing Repair								35,000	
111	Playground improvements/upgrades		7,500							
112	Sidewalk repair/maintenance		2,500						15,000	
113	<b>TOTAL</b>	<b>\$ 42,500</b>	<b>\$ 49,500</b>	<b>\$ 122,000</b>	<b>\$ 100,500</b>	<b>\$ 45,000</b>	<b>\$ 30,000</b>	<b>\$ 33,500</b>	<b>\$ 50,000</b>	
114										
115	<b>RED RIVER ALTERNATIVE LEARNING CENTER</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	
116	Fire Marshal order			30,000						
117										
118	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
119										
120	<b>MAINTENANCE BUILDING</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	
121	Door Replacement									
122	Parking lot repair/resurfacing			10,000						
123	Building Siding							20,000		
124	Interior reconfiguration									
125	Roof maintenance/repair/replacement					32,000	47,500			
126	Replace boiler/reconfigure heating system									
127	Carpet Replacement						6,000			
128	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ 53,500</b>	<b>\$ 20,000</b>	<b>\$ -</b>	
129										
130	<b>DISTRICTWIDE MAINTENANCE, EQUIPMENT, &amp; VEHICLE</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	
131	Roof maintenance/repairs	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
132	Lawncare equipment and snow removal equipment			5,000				20,000		
133	Maintenance equipment	10,000	5,000				20,000		20,000	
134	Maintenance vehicles					40,000	35,000			
135	<b>TOTAL</b>	<b>\$ 35,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 25,000</b>	<b>\$ 65,000</b>	<b>\$ 80,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	
136										
137	<b>UNDEDICATED CAPITAL</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	
138	Undedicated	150,000	150,000	175,000	175,000	175,000	175,000	175,000	175,000	
139	<b>TOTAL</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	
140										
141										
142	<b>BUILDING SUMMARY</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	
143	Moorhead High School	124,676	234,000	252,500	359,000	258,500	178,500	490,500	410,500	
144	Horizon Middle School	14,000	96,000	48,500	27,500	39,500	3,500	233,500	153,500	
145	Robert Asp Elementary School	147,000	82,000	199,500	62,000	44,500	149,500	27,500	2,500	
146	Ellen Hopkins Elementary School	122,500	60,000	30,000	255,000	238,500	158,500	239,500	11,000	
147	S.G. Reinertsen Elementary School	42,500	32,500	5,000	31,000	55,000	-	-	105,000	
148	Probstfield Center for Education	42,500	49,500	122,000	100,500	45,000	30,000	33,500	50,000	
149	Red River Alternative Learning Center	-	-	30,000	-	-	-	-	-	
150	Maintenance Building	-	-	10,000	-	32,000	53,500	20,000	-	
151	Districtwide maintenance, equipment, and vehicles	35,000	30,000	30,000	25,000	65,000	80,000	45,000	45,000	
152	Undedicated	150,000	150,000	175,000	175,000	175,000	175,000	175,000	175,000	
153	<b>TOTAL SUMMARY</b>	<b>\$ 678,176</b>	<b>\$ 734,000</b>	<b>\$ 902,500</b>	<b>\$ 1,035,000</b>	<b>\$ 953,000</b>	<b>\$ 828,500</b>	<b>\$ 1,264,500</b>	<b>\$ 952,500</b>	
154	Operating Capital	\$ 573,176	\$ 629,000	\$ 837,500	\$ 716,500	\$ 624,000	\$ 384,000	\$ 843,000	\$ 513,000	
155	Deferred Maintenance	\$ 105,000	\$ 105,000	\$ 65,000	\$ 318,500	\$ 329,000	\$ 444,500	\$ 421,500	\$ 439,500	
156										
157	<b>HEALTH AND SAFETY<sup>+</sup></b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	
158	347 - Physical Hazard Control	63,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
159	349 - Hazardous Substance Management	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
160	352 - Environmental, Health & Safety Management	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
161	358 - Asbestos (AHERA Compliance)	5,000	60,000	5,000	5,000	5,000	5,000	5,000	5,000	
162	363 - Fire and Life Safety	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
163	366 - Indoor Air Quality	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
164	<b>TOTAL</b>	<b>\$138,000</b>	<b>\$160,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	
165										
167	<sup>+</sup> Health and Safety projects will be added as needed. Levy authority to cover these projects is granted by the Minnesota Department of Education.									
168										
169	This operating capital plan is a planning document only. Projects will be considered annually as needed, and this plan will be adjusted accordingly.									

**TECHNOLOGY PLAN**

**Annual Operations**

	<b>10/11</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>
<b>Infrastructure</b>						
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	12,360	12,360	12,360	12,360	12,360	12,360
NW Links Membership	0	0	0	0	0	0
	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>
<b>Hardware</b>						
Telephone System Maintenance	3,605	3,605	3,605	3,605	3,605	3,605
Cellular Communication	3,193	3,193	3,193	3,193	3,193	3,193
	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>
<b>Maintenance Agreements</b>						
Software/Support Agreement	4,944	4,944	4,944	4,944	4,944	4,944
Internet Bandwidth (minus E-Rate)	7,868	7,868	7,868	7,868	7,868	7,868
Region I Software/Support Agreement	50,000	50,000	50,000	50,000	50,000	50,000
Cisco WAN Agreements	0	0	0	0	0	0
	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>
<b>Department Operations</b>						
General Supplies (Subscriptions, tools, etc.)	2,369	2,369	2,369	2,369	2,369	2,369
Security/Clock/Paging/RF support	8,446	8,446	8,446	8,446	8,446	8,446
CD-R's & Other Media	2,060	2,060	2,060	2,060	2,060	2,060
Backup Archival Tapes	1,339	1,339	1,339	1,339	1,339	1,339
	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>
<b>Software Subscriptions</b>						
AntiVirus	721	721	721	721	721	721
Group Calendaring/Scheduling	2,884	2,884	2,884	2,884	2,884	2,884
SSL Certificates	721	721	721	721	721	721
AppleWorks/iWorks	1,597	1,597	1,597	1,597	1,597	1,597
Email	4,120	4,120	4,120	4,120	4,120	4,120
Inspiration/Kidspiration	0	0	0	0	0	0
FileMaker Pro Server & Client New/Upgrade	0	0	0	0	0	0
Web Filtering	18,540	18,540	18,540	18,540	18,540	18,540
SENDIT membership	1,236	1,236	1,236	1,236	1,236	1,236
Student Management Agreement	22,660	22,660	22,660	22,660	22,660	22,660
Network operating system upgrade	4,244	4,244	4,244	4,244	4,244	4,244
Power School SchoolNET	0	65,000	65,000	65,000	65,000	65,000
	<u>56,722</u>	<u>121,722</u>	<u>121,722</u>	<u>121,722</u>	<u>121,722</u>	<u>121,722</u>
<b>Staff Development</b>						
Local training classes	16,480	16,480	16,480	16,480	16,480	16,480
Operations specialized training	9,255	9,255	9,255	9,258	9,258	9,258
Intern Help (Salary)	8,400	8,400	8,402	8,400	8,400	8,400
	<u>34,135</u>	<u>34,135</u>	<u>34,137</u>	<u>34,138</u>	<u>34,138</u>	<u>34,138</u>
Subtotal Operational Expenditures	<u>214,027</u>	<u>279,027</u>	<u>279,029</u>	<u>279,030</u>	<u>279,030</u>	<u>279,030</u>



## TECHNOLOGY PLAN

Technology Acquisitions	10/11	11/12	12/13	13/14	14/15	15/16
<b>Infrastructure</b>						
WAN -- Video Network/TV & Web Studio	10,300	10,300	10,300	10,300	10,300	10,300
WAN -- Expansion/Upgrade PBX Upgrade	300,000	455,000	500,000	30,000	30,000	30,000
Security CCTV/Keyfob	0	0	75,000	125,000	125,000	0
	<u>310,300</u>	<u>465,300</u>	<u>585,300</u>	<u>165,300</u>	<u>165,300</u>	<u>40,300</u>
<b>Hardware</b>						
Auditorium Operations(Lights/Sound)	18,500	2,500	2,500	2,500	2,500	2,500
RAM/CPU Upgrades	10,000	10,000	500	500	500	500
TV/LCD Projection System/Projection Screens	15,000	15,000	25,000	15,000	15,000	15,000
Computer Workstations	152,000	132,000	102,000	138,500	138,500	108,500
Network Printers	5,000	5,000	3,000	3,000	3,000	3,000
Peripheral Add-ons	5,000	5,000	6,500	5,000	5,000	5,000
Data Servers/upgrades	10,000	10,000	5,000	5,000	5,000	5,000
Emerging Technologies	5,000	5,000	5,000	5,000	5,000	5,000
	<u>220,500</u>	<u>184,500</u>	<u>149,500</u>	<u>174,500</u>	<u>174,500</u>	<u>144,500</u>
<b>Software</b>						
GoogleEDU	0	0	35,000	10,000	10,000	10,000
New/Curriculum Contingency	5,000	25,000	25,000	25,000	25,000	25,000
	<u>5,000</u>	<u>25,000</u>	<u>60,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
<b>Staff Development</b>						
Specialized Training--New Technologies	5,000	5,000	5,000	5,000	5,000	5,000
	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Subtotal Technology Acquisitions	540,800	679,800	799,800	379,800	379,800	224,800
Subtotal Operational Expenditures	<u>214,027</u>	<u>279,027</u>	<u>279,029</u>	<u>279,030</u>	<u>279,030</u>	<u>279,030</u>
<b>TOTAL TECHNOLOGY PLAN</b>	<b>754,827</b>	<b>958,827</b>	<b>1,078,829</b>	<b>658,830</b>	<b>658,830</b>	<b>503,830</b>

**2012-2013  
Preliminary Staffing Plan**

*(Presented at the March 26, 2012 School Board meeting)*

LICENSED STAFF	2010- 2011 Actual	2011- 2012 Actual	2012- 2013 Prelim	2012-2013 Prelim Inc (Dec) Over Prior Year
Elementary (K-5)	89.00	92.50	94.50	2.00
Middle School (6-8)	51.82	53.82	56.32	2.50
High School (9-12)	55.39	60.57	62.78	2.21
Alternative Education	7.92	6.92	6.92	0.00
Special Education*	106.68	107.18	107.68	0.50
English as a Second Language (ESL)	5.30	5.30	6.30	1.00
Elementary Art	3.00	3.00	3.00	0.00
Elementary Music	6.57	7.00	7.00	0.00
Music (6-12)	6.67	8.00	8.00	0.00
Elementary Physical Education	6.57	7.00	7.00	0.00
Gifted and Talented	1.50	1.70	1.70	0.00
Federal Programs/Grants**	19.75	19.75	17.75	(2.00)
Media Specialists	3.00	3.50	3.50	0.00
Counselors	10.00	11.00	10.00	(1.00)
School Nurses	2.00	2.00	2.00	0.00
<b>Total Licensed Teaching Staff</b>	<b>375.16</b>	<b>389.24</b>	<b>394.45</b>	<b>5.21</b>
Administrative	10.00	10.00	13.00	3.00
Supervisory**	9.00	9.00	9.00	0.00
<b>Total Licensed Administrative/Supervisory Staff</b>	<b>19.00</b>	<b>19.00</b>	<b>22.00</b>	<b>3.00</b>
<b>Total Licensed Staff (Teacher &amp; Admin/Supervisory)</b>	<b>394.16</b>	<b>408.24</b>	<b>416.45</b>	<b>8.21</b>
<b>NON-LICENSED STAFF</b>				
Administrative	0.00	0.00	0.00	0.00
Supervisory	6.00	6.00	7.00	1.00
Paraprofessionals/Security***	149.38	149.38	149.38	0.00
Non-Aligned/TCI	21.11	21.11	21.11	0.00
Clerical/Confidential Administrative Assistants	42.28	42.28	42.28	0.00
Custodial	32.99	32.99	33.74	0.75
Federal Programs/Grants**	6.11	6.11	6.61	0.50
<b>Total Non-Licensed Staff</b>	<b>257.87</b>	<b>257.87</b>	<b>260.12</b>	<b>2.25</b>

\*Includes positions filled by purchased services.

\*\*Title I, II, V additional grant positions. The total FTE may fluctuate due to funding.

\*\*\*Includes all paraprofessionals funded through tuition, special and general education.

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

<b>Targeted Student-to-Teacher Ratios</b>							
	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
Elem K-3	25:1	25:1	25:1	25:1	25:1	24:1	24:1
Elem 4-5	29:1	29:1	29:1	29:1	29:1	27:1	27:1
Middle School (Core)	30:1	30:1	30:1	33:1	33:1	30:1	30:1
High School (Core)	30:1	30:1	30:1	36:1	36:1	30:1	30:1

*Secondary staffing for elective classes will require a student enrollment of 20.*

*Core Classes include English/Language Arts, Mathematics, Science, Social Studies.*

<b>Average Class Size</b>							
	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>Projected 2012-2013</b>
	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size
Kindergarten	23	22	22	23	22	22.6	21.1
Grade 1	24	24	24	24	23	24.6	24.6
Grade 2	23	23	24	25	26	23.7	24.3
Grade 3	25	26	25	29	25	25.5	23.9
Grade 4	25	25	27	27	27	26.1	27.8
Grade 5	28	26	29	29	28	26.9	25.8
Grade 6 (Core)	30	27	29	33	33	25.2	27.0
Grade 7 (Core)	25	30	27	33	33	26.3	25.2
Grade 8 (Core)	26	27	31	31	33	25.8	26.3
District Average K-3	24	24	24	25	24	24.0	24.0
District Average K-5	24	23	25	26	25	27.0	27.0
District Average 6-8	27	28	29	32	33	26.7	25.8

*The average class size is based on November 1 enrollment.*

*Presented to the Moorhead Area School Board on March 26, 2012*

**MOORHEAD AREA PUBLIC SCHOOLS**  
**NOVEMBER 2011 ENROLLMENT PROJECTIONS**  
 (Weighted Average Method)

GRADE	ACTUAL NOVEMBER ENROLLMENT							11/11	PROJECTED ENROLLMENT							November 2010 Projection (2011-12)	Variance Between Actual and Projected
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13		2013-14	2014-15	2015-16	2016-17	2016-17				
Kindergarten	421	381	397	417	387	429	385	390	390	395	395	395	385	44			
Grade 1	401	432	405	402	432	405	442	396	402	407	407	407	399	6			
Grade 2	414	393	428	407	421	427	413	451	404	410	410	410	441	-14			
Grade 3	359	415	398	440	396	421	431	417	455	408	413	413	425	-4			
Grade 4	380	358	417	391	446	405	444	454	439	479	430	430	417	-12			
Grade 5	372	388	381	417	392	444	411	450	460	445	486	452	452	-8			
Grade 6	422	374	401	397	435	400	457	422	463	474	458	403	403	-3			
Grade 7	367	423	377	405	420	417	408	466	431	472	483	443	443	-26			
Grade 8	431	373	429	384	413	422	422	413	471	436	478	425	425	-3			
Grade 9	463	436	399	446	397	414	411	411	401	459	424	402	402	12			
Grade 10	430	465	445	395	442	406	416	412	412	403	461	399	399	7			
Grade 11	460	422	482	419	383	422	390	399	396	396	387	424	424	-2			
Grade 12	461	447	406	476	424	383	417	385	394	391	391	378	378	5			
Grades K-5	2347	2367	2426	2474	2474	2531	2525	2558	2550	2539	2541	2518	2518	13			
Grades 6-8	1220	1170	1207	1186	1268	1239	1287	1301	1365	1381	1419	1272	1272	-33			
Grades 6-12	3034	2940	2939	2922	2914	2864	2920	2908	2969	3030	3081	2875	2875	-11			
Grades 9-12	1814	1770	1732	1736	1646	1625	1633	1607	1604	1649	1663	1603	1603	22			
Grades K-12	5381	5307	5365	5396	5388	5395	5445	5466	5519	5569	5622	5394	5394	1			
+/- Prior Year	-31	-74	58	37	-8	7	50	21	53	50	53						
% +/-	-0.58%	-1.38%	1.09%	0.58%	-0.15%	0.13%	0.92%	0.39%	0.98%	0.90%	0.95%						

VEHICLE INVENTORY														
ID #	Vehicle Type	Year	Chassis	Body	Fuel type	VIN #	Beginning Mil Capacity	Miles as of 6/8/2011	Miles as of 5/24/2012	Miles	Special Equipment	Scheduled Replacement	Purchase Price	Notes
93	SCHOOL BUS	1993	IHC	THOMAS	DIESEL		78	111,823	118,644	6,821		2005	\$ 53,485	Replace 2014
94	SCHOOL BUS	1993	IHC	THOMAS	DIESEL		78	121,754	122,693	939		2005	\$ 53,780	Replace 2013
96	SCHOOL BUS	1995	IHC	AMTRAN	DIESEL		77	166,260	172,919	6,659		2007	\$ 48,787	Replace 2013
87	SCHOOL BUS	1996	IHC	THOMAS	DIESEL		77	132,126	140,350	8,224	Lift Equipped	2008	\$ 56,575	Replace 2014
89	SCHOOL BUS	1996	IHC	THOMAS	DIESEL		77	148,063	148,733	670	Lift Equipped	2008	\$ 56,575	Replace 2014
83	SCHOOL BUS	1998	IHC	Blue Bird	DIESEL		30	125,687	135,239	9,552	Lift Equipped	2010	\$ 59,104	Replace 2015
84	SCHOOL BUS	1998	IHC	Blue Bird	DIESEL		31	151,298	163,639	12,341	Lift Equipped	2010	\$ 59,104	Replace 2015
00-103	MINI-VAN	2000	GMC	Safari (red)	GASOLINE		7	127,214	143,750	16,536		2010	\$ 22,734	Out of Service April 2012
00-104	MINI-VAN	2000	GMC	Safari(Teal Blue)	GASOLINE		7	158,342	162,349	4,007		2010	\$ 22,692	Out of Service April 2012
05-105	4WD	2000	DODGE	Durango	GASOLINE		7	102,962	108,662	5,700		2010	\$ 12,995	Out of School Bus Service, January 2012
71	SCHOOL BUS	2001	GMC	Blue Bird	DIESEL		77	144,138	155,701	11,563		2013	\$ 54,692	Replace 2018
72	SCHOOL BUS	2001	GMC	Blue Bird	DIESEL		77	143,772	153,320	9,548		2013	\$ 54,692	Replace 2018
73	SCHOOL BUS	2004	IHC	Blue Bird	DIESEL		77	74,578	84,866	10,308		2016	\$ 60,289	
74	SCHOOL BUS	2004	IHC	Blue Bird	DIESEL		77	77,365	87,347	9,982		2016	\$ 60,490	
05-106	MINI-VAN	2005	DODGE	Caravan	GASOLINE		7	108,360	125,587	17,227		2016	\$ 25,450	
75	SCHOOL BUS	2006	IC Bus	IC Bus	DIESEL		77	104,413	119,559	15,146		2018	\$ 63,531	
86	SCHOOL BUS	2006	IC Bus	IC Bus	DIESEL		47	87,943	101,583	13,640	Lift Equipped	2018	\$ 73,437	
76	SCHOOL BUS	2007	IC Bus	IC Bus	DIESEL		77	64,969	77,832	12,863		2019	\$ 67,036	
88	SCHOOL BUS	2007	IC Bus	IC Bus	DIESEL		45	80,893	92,394	11,501	Lift Equipped	2019	\$ 74,036	
77	SCHOOL BUS	2008	IC Bus	IC Bus	DIESEL		77	54,079	66,049	11,970		2020	\$ 70,622	
	MINI-VAN	2008	DODGE	Caravan	GASOLINE		7	54,982	61,304	6,322		2020		
12-107	MINI-VAN	2012	DODGE	popper - Caravan	GASOLINE	2C4RDGBG1CR281525	269	269	2436	2,167		2024		
12-108	MINI-VAN	2012	DODGE	Blue Caravan	GASOLINE	2C4RDGBG1CR281524	287	287	2850	2,563		2024		
										206,249				

## **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.

## Basic Assumptions

Prices used to develop revenue projections were as follows:

Category	2011-12 Prices	2012-13 Prices
Milk	.40	.40
Breakfast	1.00	1.00
Elem Lunch	1.75	1.90
Middle S/HS Lunch	2.00	2.05
Adult Lunch	3.25	3.25
<i>Note: Price increases from 2011-12 to 2012-13 are due to a Federal requirement for a 2012-13 weighted average price of \$1.95.</i>		

## Reimbursements

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

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

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

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

## 2012-13 Reimbursements (2011-12 figures, will be adjusted when figures are released in July)

### State Reimbursement:

\$ .12 All lunch  
\$ .55 Paid breakfast  
\$ .30 Reduced breakfast

### Commodities Reimbursement (Food Distribution Program):

\$ .2225 Each meal (lunch)

### Federal Reimbursement:

\$ .26 Paid lunch  
\$2.37 Reduced lunch  
\$2.77 Free lunch  
\$ .27 Paid breakfast  
\$1.21 Reduced breakfast  
\$1.51 Free breakfast  
\$ .07 Paid Snack  
\$ .38 Reduced Snack  
\$ .76 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)

	2010-11 ACTUAL	2011-12 REVISED	2012-2013 PRELIMINARY	2013-2014 PROJECTED	2014-2015 PROJECTED	2015-2016 PROJECTED
<b>REVENUES:</b>						
<i>Line #</i> Other local and county sources:						
1	Interest	0	0	0	0	0
2	Miscellaneous local revenues	(548)	410	420	430	450
3	<b>Subtotal other sources</b>	<b>(548)</b>	<b>410</b>	<b>420</b>	<b>440</b>	<b>450</b>
State sources:						
4	Lunch/Breakfast program aid	136,247	149,590	152,580	155,630	161,910
Federal sources:						
5	Lunch program aid	909,745	844,700	861,590	878,820	896,400
6	Food distribution program	88,120	112,280	114,530	116,820	119,160
7	Summer Food Program	58,023	57,833	57,833	57,833	57,834
8	<b>Subtotal federal sources</b>	<b>1,055,888</b>	<b>1,014,813</b>	<b>1,033,953</b>	<b>1,053,473</b>	<b>1,093,704</b>
9	Sale of Lunches	1,089,208	1,129,770	1,187,370	1,211,120	1,260,050
10	<b>TOTAL REVENUES</b>	<b>2,280,793</b>	<b>2,294,583</b>	<b>2,374,323</b>	<b>2,420,653</b>	<b>2,516,114</b>
11	<b>\$ CHANGE</b>	<b>76,778</b>	<b>43,825</b>	<b>79,740</b>	<b>46,330</b>	<b>48,201</b>
12	<b>% CHANGE</b>	<b>3.48%</b>	<b>1.95%</b>	<b>3.48%</b>	<b>1.95%</b>	<b>1.95%</b>
<b>EXPENDITURES:</b>						
Pupil support services:						
13	Salaries and wages	475,173	458,865	532,631	548,610	582,020
14	Employee benefits	81,301	79,046	81,418	83,860	88,967
15	Purchased services	319,700	327,107	336,921	347,028	368,162
16	Food costs-USDA commodities	80,351	98,520	101,475	104,519	110,885
17	Food costs, milk and supplies	1,084,033	1,140,952	1,175,180	1,210,436	1,284,151
18	Equipment/Construction	10,572	50,000	51,500	53,045	56,275
19	Other expenditures	9,874	19,189	19,765	20,358	21,597
20	Summer Food Program	58,023	59,568	61,355	63,196	67,044
21	<b>TOTAL EXPENDITURES</b>	<b>2,119,029</b>	<b>2,233,247</b>	<b>2,360,244</b>	<b>2,431,051</b>	<b>2,579,102</b>
22	<b>\$ CHANGE</b>	<b>41,824</b>	<b>87,937</b>	<b>126,997</b>	<b>70,807</b>	<b>75,119</b>
23	<b>% CHANGE</b>	<b>2.01%</b>	<b>4.10%</b>	<b>5.69%</b>	<b>3.00%</b>	<b>3.00%</b>
24	<b>REV OVER EXP (EXP OVER REV)</b>	<b>161,764</b>	<b>61,336</b>	<b>14,079</b>	<b>(10,398)</b>	<b>(62,988)</b>
25	<b>BEGINNING FUND BALANCE</b>	<b>480,938</b>	<b>642,702</b>	<b>704,038</b>	<b>718,117</b>	<b>671,649</b>
26	<b>ENDING FUND BALANCE</b>	<b>\$642,702</b>	<b>\$704,038</b>	<b>\$718,117</b>	<b>\$707,719</b>	<b>\$608,661</b>
27	<b>Fund Balance as a % of Expenditures</b>	<b>30.33%</b>	<b>31.53%</b>	<b>30.43%</b>	<b>29.11%</b>	<b>23.60%</b>
28	<b>Fund Balance Limit (1/3 of annual exp)</b>	<b>706,343</b>	<b>744,416</b>	<b>786,748</b>	<b>810,350</b>	<b>859,701</b>

**ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)**

<b>2007-08</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	3329		28.7	95.8	96.0	94.8	95.9	72.3
OCTOBER	3349		30.6	94.7	97.2	94.7	98.2	73.4
NOVEMBER	3317		30.4	93.8	94.6	93.3	98.0	72.7
DECEMBER	3304		30.2	94.0	96.3	92.7	97.9	72.9
JANUARY	3315		30.2	95.1	96.5	94.7	97.7	73.6
FEBRUARY	3203		28.5	92.0	94.3	92.7	94.7	71.2
MARCH	3229		28.4	92.4	93.7	93.3	97.0	71.8
APRIL	3265		27.4	93.6	97.0	94.3	97.7	72.5
MAY/JUNE	3062		25.2	90.9	87.1	88.3	90.2	67.9
<b>TOTAL</b>	<b>3259</b>							<b>71.9</b>

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

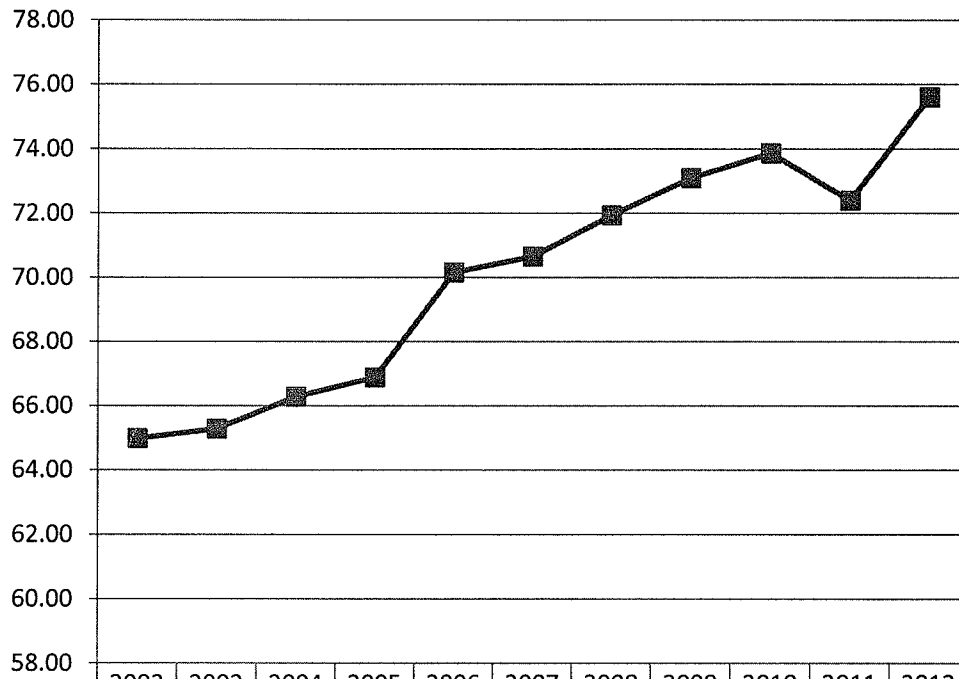
<b>2009-10</b>	<b>ADP</b>	<b>ADA</b>	<b>HS</b>	<b>MS</b>	<b>ASP</b>	<b>HOP</b>	<b>SGR</b>	<b>TOTAL</b>
SEPTEMBER	3569	4949	33.3	99.9	85.7	84.5	86.5	78.0
OCTOBER	3452	5044	34.3	88.7	80.2	77.9	82.1	72.6
NOVEMBER	3551	5049	34.2	94.7	81.5	80.6	82.7	74.7
DECEMBER	3590	5073	35.0	94.7	82.6	81.2	82.5	75.2
JANUARY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

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

<b>2011-12</b>	<b>ADP</b>	<b>ADA</b>	<b>HS</b>	<b>MS</b>	<b>ASP</b>	<b>HOP</b>	<b>SGR</b>	<b>TOTAL</b>
SEPTEMBER	3680	5200	42.2	86.5	81.0	82.3	78.9	74.2
OCTOBER	2772	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>3481</b>							<b>75.6</b>

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

## SCHOOL LUNCH PARTICIPATION (%)



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
% Participation	64.98	65.28	66.28	66.88	70.16	70.66	71.94	73.10	73.87	72.40	75.60

## **IV. COMMUNITY SERVICE**

### **INTRODUCTION**

The district census is currently at 42,939. The Early Childhood census is an average based on the number of students entering kindergarten in the previous five years. The formulas for General Community Education decreased in 04-05, as did ECFE and School Readiness. Some of the money was restored in 06-07. Efforts are made to increase revenue from donations, tuition, sponsorships, fees, and grants.

**REVENUE**

**Line #**

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

General Community Education revenue is based on district population. The district's population for fiscal year 2013 is 42,969. For 2012-2013, the multiplier per capita is \$5.42.

**Fees ..... 2**

**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 2,135 for our 0-4 population census. The formula has been at \$120 for the past five years.

**School Readiness ..... 10**

Kindergarten 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.

**Kinder Plus (K+) ..... 13**

In 2009-2010, the district added K+ for parents who wanted to have their kindergarteners enrolled in an educational opportunity for the entire school day.

**Other ..... 14**

This category includes early childhood screening, non-public school funds and grants. The district receives between \$30-\$50 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.

**Kinder Plus (K+).....24**

In 2009-2010, the district added K+ for parents who wanted to have their kindergarteners enrolled in an educational opportunity for the entire school day. All instructional expenditures related to that program are included.

**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)

2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016  
ACTUAL PROJECTED PRELIMINARY PROJECTED PROJECTED PROJECTED

LINE # REVENUES:

1	Gen Com Ed	342,531	293,892	239,870	244,700	249,600	254,600
2	Fees	139,593	199,986	204,000	208,100	212,300	216,500
3	Youth Development/Service	87,615	95,000	96,000	97,900	99,900	101,900
4	Choices	25,315	26,000	26,520	27,100	27,600	28,200
5	Choices Fees	5,973	5,003	5,100	5,200	5,300	5,400
6	ABE	363,774	360,000	379,800	379,800	387,400	395,100
7	Interest	0	318	300	300	300	300
8	ECFE	239,664	248,672	253,600	258,700	263,900	269,200
9	ECFE Fees	25,910	27,208	27,800	28,400	29,000	29,600
10	School Readiness	60,381	64,450	65,700	67,000	68,300	69,700
11	School Readiness Fees	12,640	14,401	40,000	40,800	41,600	42,400
12	School-Age Care Levy	54,200	54,200	55,300	56,400	57,500	58,700
13	K+ Fees	153,319	116,186	118,500	120,900	123,300	125,800
14	Other	62,794	64,786	70,980	72,400	73,800	75,300
15	<b>TOTAL REVENUES</b>	<b>1,573,707</b>	<b>1,570,102</b>	<b>1,583,470</b>	<b>1,607,700</b>	<b>1,639,800</b>	<b>1,672,700</b>

16	<b>\$ CHANGE</b>	<b>11,959</b>	<b>22,626</b>	<b>13,368</b>	<b>24,230</b>	<b>32,100</b>	<b>32,900</b>
17	<b>% CHANGE</b>	<b>0.77%</b>	<b>1.46%</b>	<b>0.85%</b>	<b>1.53%</b>	<b>2.00%</b>	<b>2.01%</b>

EXPENDITURES:

18	General Com Ed	360,273	596,091	364,000	374,900	386,100	397,700
19	Youth Development/Service	98,113	96,531	99,427	102,400	105,500	108,700
20	Choices	27,201	26,550	27,347	28,200	29,000	29,900
21	ABE	366,582	366,250	377,238	388,600	400,300	412,300
22	ECFE	290,675	272,014	280,174	288,600	297,300	306,200
23	School Readiness	88,421	84,439	86,972	89,600	92,300	95,100
24	K+	166,481	300,000	309,000	318,300	327,800	337,600
25	Other	60,411	64,786	66,730	68,700	70,800	72,900
26	<b>TOTAL EXPENDITURES</b>	<b>1,458,157</b>	<b>1,806,661</b>	<b>1,610,887</b>	<b>1,659,300</b>	<b>1,709,100</b>	<b>1,760,400</b>

27	<b>\$ CHANGE</b>	<b>50,659</b>	<b>371,479</b>	<b>(195,774)</b>	<b>48,413</b>	<b>49,800</b>	<b>51,300</b>
28	<b>% CHANGE</b>	<b>3.60%</b>	<b>25.88%</b>	<b>-10.84%</b>	<b>3.01%</b>	<b>3.00%</b>	<b>3.00%</b>

29	<b>REV OVER EXP (EXP OVER REV)</b>	<b>115,551</b>	<b>(236,559)</b>	<b>(27,417)</b>	<b>(51,600)</b>	<b>(69,300)</b>	<b>(87,700)</b>
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30	<b>BEGIN FUND BALANCE (CE, ECFE, S)</b>	<b>242,477</b>	<b>358,028</b>	<b>121,469</b>	<b>94,052</b>	<b>42,452</b>	<b>(26,848)</b>
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31	<b>ENDING FUND BALANCE (CE, ECFE, S)</b>	<b>358,028</b>	<b>121,469</b>	<b>94,052</b>	<b>42,452</b>	<b>(26,848)</b>	<b>(114,548)</b>
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32	<b>Fund Balance as % of Expenditures</b>	<b>24.55%</b>	<b>6.72%</b>	<b>5.84%</b>	<b>2.56%</b>	<b>-1.57%</b>	<b>-6.51%</b>
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33 Note 1: Fund balance limits exist for General Community Education (including Adult Basic Education), Early Childhood Education, and School Readiness. Statutes require that the adjusted three-year average fund balance not exceed 25% of the prior year's program revenue before any adjustments for excess fund balance. Statutes define program revenue to include not only the Education levy, state aid entitlement--and, for ECFE and Community authority--but also any fees, grants and other program revenue. Projected limits for fiscal year 2012 are as follows: Community Education--\$168,300 ECFE--\$68,200; and SR--\$21,200. These figures are subject to change once audited data are available.

Note 2: Chapter 239 of the K-12 Education Omnibus Bill repeals Community Education, ECFE, and School Readiness reserve account limits and associated aid and levy penalties for FY 2014 and later.

## **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).

Due to the successful passage of a \$64 million bond referendum on March 12, 2002, the debt service fund has had a substantial increase.



**REVENUES**

**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)**

	<b>2010-2011 ACTUAL</b>	<b>2011-2012 REVISED</b>	<b>2012-2013 PRELIMINARY</b>	<b>2013-2014 PROJECTED</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 PROJECTED</b>
<b>LINE # REVENUES:</b>						
1 Local property tax levy	6,122,612	5,130,741	5,524,828	5,524,828	5,524,828	5,524,828
2 OPEB Bonds Levy	520,157	495,387	495,387	495,387	495,387	495,387
Other local sources:						
3 Proceeds of refunding bonds	0	0	0	0	0	0
4 Interest income	0	0	0	0	0	0
State sources:						
5 HACA (Homestead credit)	452,513	428,758	included in levy	included in levy	included in levy	included in levy
6 Border city aid	587,961	737,840	included in levy	included in levy	included in levy	included in levy
7 Other appropriations	4,390	13,947	included in levy	included in levy	included in levy	included in levy
8 State aid / Equalization Aid	0	0	0	0	0	0
9 State sources total	1,044,864	1,180,545	0	0	0	0
<b>10 TOTAL REVENUES</b>	<b>7,687,633</b>	<b>6,806,673</b>	<b>6,020,215</b>	<b>6,020,215</b>	<b>6,020,215</b>	<b>6,020,215</b>
<b>EXPENDITURES:</b>						
11 Principal on bonds	3,500,000	3,675,000	3,675,000	3,675,000	3,675,000	3,675,000
12 Interest on bonds	4,166,600	2,334,749	2,334,749	2,334,749	2,334,749	2,334,749
14 Other debt service	2,559	402	900	900	900	900
<b>15 TOTAL EXPENDITURES</b>	<b>7,669,159</b>	<b>6,010,151</b>	<b>6,010,649</b>	<b>6,010,649</b>	<b>6,010,649</b>	<b>6,010,649</b>
<b>16 REV OVER (UNDER) EXP</b>	<b>18,474</b>	<b>796,522</b>	<b>9,566</b>	<b>9,566</b>	<b>9,566</b>	<b>9,566</b>
<b>17 BEGINNING FUND BALANCE</b>	<b>43,194,553</b>	<b>43,213,027</b>	<b>44,009,549</b>	<b>44,019,115</b>	<b>44,028,681</b>	<b>44,038,247</b>
<b>18 ENDING FUND BALANCE</b>	<b>\$43,213,027</b>	<b>\$44,009,549</b>	<b>\$44,019,115</b>	<b>\$44,028,681</b>	<b>\$44,038,247</b>	<b>\$44,047,813</b>