



2013-2014 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.

**2013-2014
ANNUAL OPERATING PLAN
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SCHOOL BOARD

	Term Expiration
Lisa Erickson, Chairperson	2017
Cindy Fagerlie, Vice Chairperson	2017
Laurie Johnson, Clerk	2015
Bill Tomhave, Treasurer	2015
Kristine Thompson, Director	2015
Scott Steffes, Director	2017
Matt Valan, Director	2017

CENTRAL OFFICE TEAM

Dr. Lynne A. Kovash, Superintendent

Wayne A. Kazmierczak, Assistant Superintendent

Kristen Dehmer, 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 2013-2014 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 2013-2014 General Fund revenues of \$59.6 million. This reflects an increase of approximately \$2.3 million compared to 2012-2013. This increase is due primarily to a \$78 per pupil increase on the basic formula allowance and an estimated increase in enrollment of approximately 100 students. Expenses for the General Fund are anticipated to be \$58.7 million. This reflects an increase of approximately \$2.4 million compared to projected expenditures from 2012-2013. The primary reasons for this increase include the continued addressing of the priorities established during the 2010 referendum campaign and the addition of approximately 21 full time equivalent teaching positions. Additionally, a total of three school buses will be purchased in 2013-2014. This represents a continuation of the upgrading of the district's bus fleet. Prior to the purchase of three buses during the 2012-2013 school year, the district last purchased a bus in 2007.

Of particular note for the 2013-2014 school year, the district will be implementing all-day kindergarten. During the 2013 Minnesota legislative session, funding for optional all-day kindergarten was approved beginning with the 2014-2015 school year. The Moorhead school board agreed to implement this program one year earlier by using existing General Fund revenues to fund the program. It is estimated that all-day kindergarten will add approximately \$1.2 million to the operating expenses of the district in the first year of program and slightly less than that in subsequent years.

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, the per pupil allowance will increase from \$5,224 in 2012-2013 to \$5,302 for 2013-2014 and \$5,382 for 2014-2015. Beyond that, no increase in revenue is assumed from the state. Assumed increases to expenditures range from approximately 2% for salaries to typically 8-10% for health insurance premiums, although for the 2013-2014 school year, premiums increased by 2.2%. 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 \$909,821 for 2013-2014. The June 30, 2013 restricted and unassigned General Fund balance is projected to be \$12.5 million, or 21.4% 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 2014.

On November 2, 2010, school district residents approved an operating levy request in the amount of \$850 per student, which was expected to generate approximately \$5.2 million in revenue for seven years; 2013-2014 is the third 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). The district’s stated fund balance goal of 25% of expenditures will likely be reached within the next two or three fiscal years.

REVENUE	Line #
Property Taxes	1
The property taxes for fiscal year 2014 remain relatively flat compared to 2013 with the primary source within that category being operating levy revenue.	
Interest	2
Interest rates remain at historically low levels.	
Tuition and Fees	3
This line item includes reimbursement from Lakes Country Service Cooperative (LCSC) special education, medical assistance/3 rd party billing, and tuition for special education services that are not included in the calculation for special education aid/tuition.	
Other Local Sources	4
Included are the fees from participation in extra-curricular activities, ticket sales from activity events, rent from school facilities, rent from other property, student teacher reimbursement, concessions, reimbursement from Lakeland Mental Health Day Treatment, and other miscellaneous sources.	
General Education Aid	5
This represents the state’s share of the basic general education revenue that includes transportation revenue. The increase in fiscal year 2014 compared to 2013 is primarily due to a basic formula allowance increase of \$78 per pupil and an anticipated enrollment increase.	
Tax Credits	6
The Border City Tax Credit is the largest of the tax credits that the district receives.	
Non-Public Transportation Aid	7
The district receives funding to support non-public transportation. The state mandates non-public student transportation.	
Special Education Aid	8

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

Federal Sources 9-10

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

Operating Capital 12-15

The formula for calculating operating capital revenue is \$73 plus \$100 multiplied by the facilities age index (1.2821 for 2013-14) multiplied by the adjusted marginal cost pupil units. In addition, districts that operate year round programs such as the RRALC are entitled to \$30 for each pupil unit attending a year round program. The aid/levy proportion is the same percentage as the general education formula allowance funding.

Lease Levy 16

The district is authorized under MN Statute 126C.40 to levy for the cost of leasing space for instructional purposes or for school storage. The district submits an annual application to the Minnesota Department of Education (MDE) for approval. The total levy for a year must not exceed \$150 times the resident pupil units for the fiscal year to which the levy is attributed. In 2012-2013, the district entered into a lease agreement with LCSC for Adult Basic Education (ABE).

Sale of Equipment/Property 18

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

Health and Safety 20

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

EXPENDITURES

LINE #

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

Included are all costs for general administration, instructional administration, school site administration, and administrative support services. Administrative services are defined as those provided by administrators who are in charge of instructional or instruction-related units including the school board members, superintendent, assistant superintendent, principals, and directors of instructional areas. Included are the costs of their immediate offices, including those individuals in direct support of the administrator and the administrative support positions. In 2012-2013, three assistant principals were added at the elementary level. In 2013-2014, a program manager for English learners/literacy was added.

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

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

Special Education Instruction 34-37

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

Instructional Support Services..... 38-41

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

Pupil Support Services..... 42-45

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

Operations and Maintenance of Buildings and Grounds 46-50

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

Transportation Services..... 51-55

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

Aid Anticipation Certificates..... 56

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

Property/Liability Insurance..... 57

OPERATING CAPITAL EXPENDITURES

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

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

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

Special Assessments 59

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

Leases 60

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

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 \$8.25 per student based on projected enrollment.

Athletics 63

This item is for additions and replacement of athletic equipment.

Textbook/Curriculum Adoption 64

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

Music 65

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

Media	66
Audiovisual equipment and application software are purchased based on the recommendation of the building technicians, media specialists, and principals with assistance from the Director of Media Services and 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.	
Equipment Contingency Fund	67
Equipment that must be replaced immediately for continuity of instructional programs or for equipment essential for district operations is purchased when necessary from these funds. This item includes the leases and maintenance plans for district copiers.	
Technology Plan	68
The technology plan is attached and details the annual operating costs and planned acquisitions.	
Building Construction and Maintenance Plan.....	69
The building construction and maintenance plan is attached. It details the projected expenditures by building. This budget is also for the replacement of lawn maintenance and snow removal equipment.	
Deferred Maintenance	70
Deferred maintenance revenue is intended for repairs and maintenance of the physical plant. The district is currently using this revenue primarily for roof repairs and maintenance.	
Transportation Equipment.....	71
This allocation is used to purchase school buses or vans.	
Health and Safety Expenditures	73-79
The State Commissioner of Education has approved all of the expenditures included in this category. To be considered by the Commissioner for health and safety funding projects must be related to hazardous substance removal, fire and life safety code repairs, labor and industry regulated facility and equipment violations, or health, safety, and environmental management including indoor air quality management. MN Statute 123B.57 defines the health and safety program.	

MOORHEAD AREA PUBLIC SCHOOLS
Fiscal Year 2014 Preliminary Budget

GENERAL FUND (01)	FY12 Actual	FY13 Revised	FY14 Preliminary	FY15 Projected	FY16 Projected	FY17 Projected
REVENUES						
Property Taxes	4,661,609	5,140,850	5,366,898	5,366,898	5,366,898	5,366,898
Local Sources	1,038,744	882,281	928,357	947,024	966,065	985,482
General Education Aid	36,851,477	38,229,241	39,831,286	41,815,099	42,304,861	42,304,861
Other State Aids	578,915	465,875	472,615	476,251	479,960	483,744
Special Education Aid	7,390,177	7,405,400	7,845,562	8,080,929	8,323,357	8,573,057
Federal Aids Grants	3,199,096	2,919,306	2,884,303	2,884,303	2,884,303	2,884,302
Education Jobs Fund (EduJobs)	80,213	-	-	-	-	-
Capital Outlay	1,943,967	2,059,474	2,059,784	2,060,259	2,060,743	2,061,238
Health & Safety	-	163,972	188,105	105,000	105,000	104,999
TOTAL REVENUES	55,744,199	57,266,398	59,576,909	61,735,762	62,491,186	62,764,581
EXPENDITURES						
Administration	3,177,066	3,677,950	3,845,060	3,930,860	4,018,750	4,108,790
Regular Instruction & Vocational	22,402,495	23,556,919	25,452,079	25,998,750	26,653,400	27,313,030
Special Services	13,338,111	13,656,490	14,029,180	14,357,950	14,695,000	15,040,560
Instructional Support	1,972,208	1,980,967	2,023,330	2,066,750	2,111,240	2,156,830
Pupil Support	1,435,667	1,519,218	1,554,910	1,591,500	1,629,020	1,667,490
Buildings & Grounds	3,746,984	3,954,310	4,087,650	4,219,940	4,357,500	4,500,560
Transportation	3,848,473	3,444,673	3,545,640	3,649,680	3,756,910	3,867,400
Capital Outlay	3,614,068	4,306,440	4,024,239	3,730,567	3,442,971	3,361,491
Health & Safety	136,750	156,000	105,000	105,000	105,000	105,000
TOTAL EXPENDITURES	53,671,822	56,252,967	58,667,088	59,650,997	60,769,791	62,121,152
REVENUES OVER (UNDER) EXPENDITURES						
Restricted	(1,806,851)	(2,238,994)	(1,881,350)	(1,670,309)	(1,382,228)	(1,300,254)
Unassigned	3,879,228	3,252,426	2,791,171	3,755,074	3,103,623	1,943,682
Restricted & Unassigned Combined	2,072,377	1,013,432	909,821	2,084,765	1,721,395	643,428
ENDING FUND BALANCE						
Restricted	579,448	(1,659,546)	(3,540,896)	(5,211,204)	(6,593,431)	(7,893,685)
Unassigned	10,029,767	13,282,193	16,073,364	19,828,438	22,932,061	24,875,743
Restricted & Unassigned Combined	10,609,215	11,622,647	12,532,468	14,617,233	16,338,629	16,982,059
Unassigned as % of Expenditures	20.09%	25.65%	29.47%	35.53%	40.08%	42.41%
Restricted & Unassigned as % of Total Expenditures	19.77%	20.66%	21.36%	24.50%	26.89%	27.34%
FOOD SERVICE (02)						
Revenues	2,496,282	2,624,690	2,676,033	2,728,393	2,781,804	2,836,285
Expenditures	2,382,341	2,614,019	2,692,439	2,773,212	2,856,409	2,942,101
REVENUES OVER (UNDER) EXPENDITURES	113,941	10,671	(16,406)	(44,819)	(74,605)	(105,816)
ENDING FUND BALANCE	756,643	767,314	750,908	706,089	631,484	525,668
COMMUNITY EDUCATION (04)						
Revenues	1,590,281	1,606,400	1,475,773	1,463,400	1,492,700	1,522,600
Expenditures	1,863,195	1,685,480	1,395,000	1,436,700	1,479,900	1,524,400
REVENUES OVER (UNDER) EXPENDITURES	(272,914)	(79,080)	80,773	26,700	12,800	(1,800)
ENDING FUND BALANCE	85,113	6,033	86,806	113,506	126,306	124,506

INDEPENDENT SCHOOL DISTRICT #152
GENERAL FUND (01)

	2011-2012 ACTUAL	2012-2013 REVISED	2013-2014 PRELIMINARY	2014-2015 PROJECTED	2015-2016 PROJECTED	2016-2017 PROJECTED
Formula Allowance per Pupil Unit	5,174	5,224	5,302	5,382	5382	5382
Enrollment (Nov. 2012 Projections)	5,424	5,556	5,654	5,787	5890	5970
REVENUES:						
General Fund						
1 Property taxes	4,661,609	5,140,850	5,366,898	5,366,898	5,366,898	5,366,898
2 Interest	-8,732	-6,500	-5,000	-5,000	-5,000	-5,000
3 Tuition & fees	383,972	364,581	371,873	379,310	386,897	394,634
4 Other local sources	663,504	524,200	561,484	572,714	584,168	595,848
5 General ed aid	36,851,477	38,229,241	39,831,286	41,815,099	42,304,861	42,304,861
6 Tax credits/Border City aid	402,475	287,625	290,800	290,800	290,800	290,800
7 Non public trans aid/state grants	176,440	178,250	181,815	185,451	189,160	192,944
8 Special ed aid and excess aid	7,390,177	7,405,400	7,845,562	8,080,929	8,323,357	8,573,057
9 Federal aids and grants	3,199,098	2,919,306	2,884,303	2,884,303	2,884,303	2,884,302
10 Education Jobs Fund (EduJobs)	80,213	0	0	0	0	0
11 Total General Fund	53,800,232	55,042,953	57,329,020	59,570,504	60,325,443	60,598,343
Operating Capital						
12 Operating capital aid	672,536	725,539	731,497	731,497	731,497	731,497
13 Operating capital levy	587,955	566,067	585,972	585,972	585,972	585,972
14 Operating capital deferred maint aid	271,852	260,630	278,119	278,119	278,119	278,119
15 Operating capital deferred maint aid	50,937	64,076	64,076	64,076	64,076	64,076
16 Operating capital lease levy	305,832	419,903	376,395	376,395	376,395	376,395
17 Head Start rent	19,720	23,260	23,725	24,200	24,684	25,177
18 Sale of Equipment cars and rebates	35,136	0	0	0	0	0
19 Total Operating Capital	1,943,967	2,059,474	2,059,784	2,060,259	2,060,743	2,061,238
20 Health & Safety Levy	0	163,972	188,105	105,000	105,000	104,999
21 Total Health & Safety	0	163,972	188,105	105,000	105,000	104,999
22 Total Revenues	55,744,199	57,266,398	59,576,909	61,735,762	62,491,186	62,764,581
23 \$ CHANGE	4,136,702	1,522,199	2,310,511	2,158,853	755,423	273,395
24 % CHANGE	8.0%	2.7%	4.0%	3.6%	1.2%	0.4%
EXPENDITURES:						
25 Admin salaries	2,409,263	2,785,380	2,926,090	2,984,610	3,044,300	3,105,190
26 Admin fringe benefits	498,780	538,480	557,330	576,840	597,030	617,930
27 Admin supplies	19,023	20,760	20,760	20,760	20,760	20,760
28 Admin other	174,372	251,600	259,150	266,920	274,930	283,180
29 Instruct salaries (reg & voc)	15,600,350	16,535,480	18,281,429	18,647,060	19,020,000	19,400,400
30 Instruct fringe benefits	6,017,332	6,167,389	6,383,250	6,606,660	6,837,890	7,077,220
31 OPEB expense benefit credit	(897,450)	(838,030)	(941,190)	(1,021,170)	(1,009,430)	(1,009,430)
32 Instruct supplies	531,731	475,000	475,000	475,000	475,000	475,000
33 Instruct other	1,150,532	1,217,080	1,253,590	1,291,200	1,329,940	1,369,840
34 Spec ed salaries	9,687,043	10,019,880	10,416,840	10,625,180	10,837,680	11,054,430
35 Spec ed fringe benefits	2,734,944	2,788,940	2,886,550	2,987,580	3,092,150	3,200,380
36 Spec ed supplies	244,912	220,000	79,290	79,290	79,290	79,290
37 Spec ed other	671,211	627,670	646,500	665,900	685,880	706,460
38 Instruct support salaries	1,375,147	1,376,260	1,403,790	1,431,870	1,460,510	1,489,720
39 Instruct support fringe benefits	290,370	300,530	311,050	321,940	333,210	344,870
40 Instruct support supplies	166,966	160,260	160,260	160,260	160,260	160,260
41 Instruct support other	139,726	143,917	148,230	152,680	157,260	161,980
42 Pupil support salaries	1,090,619	1,112,430	1,134,680	1,157,370	1,180,520	1,204,130
43 Pupil support fringe benefits	308,820	319,630	330,820	342,400	354,380	366,780
44 Pupil support supplies	6,400	11,970	11,970	11,970	11,970	11,970
45 Pupil support other	29,827	75,188	77,440	79,760	82,150	84,610
46 Bldgs & grounds salaries	1,263,389	1,287,940	1,313,700	1,339,970	1,368,770	1,394,110
47 Bldgs & grounds fringe benefits	233,598	227,620	235,590	243,840	252,370	261,200
48 Bldgs & grounds energy exp	1,322,613	1,453,730	1,526,420	1,602,740	1,682,880	1,767,020
49 Bldgs & grounds supplies	295,072	297,120	297,120	297,120	297,120	297,120
50 Bldgs & grounds other	515,072	550,330	566,840	583,850	601,370	619,410
51 Transportation salaries	550,352	581,480	593,110	604,970	617,070	629,410
52 Transportation benefits	89,408	94,880	98,200	101,640	105,200	108,880
53 Transportation contracted services	2,725,101	2,615,893	2,694,370	2,775,200	2,858,460	2,944,210
54 Transportation supplies	477,638	148,440	155,860	163,650	171,830	180,420
55 Transportation other	5,974	3,980	4,100	4,220	4,350	4,480
56 Aid Anticipation Certificate	75,648	81,730	81,730	81,730	81,730	81,730
57 Property/liability insurance	117,900	137,570	147,980	152,420	156,990	161,700
58 Total General Expenditures	49,921,004	51,790,527	54,537,849	55,815,430	57,221,820	58,654,661

	2011-2012 ACTUAL	2012-2013 REVISED	2013-2014 PRELIMINARY	2014-2015 PROJECTED	2015-2016 PROJECTED	2016-2017 PROJECTED
59 Op cap special assessments	617,087	200,000	206,000	212,180	218,550	225,110
60 Op cap leases	321,187	433,900	446,920	460,330	474,140	488,360
61 Op cap telephone/telecomm	48,678	68,410	70,460	72,570	74,750	76,990
62 Op cap bldg discretionary	51,380	45,000	45,000	45,000	45,000	45,001
63 Op cap athletics	15,787	12,090	12,450	12,820	13,200	13,600
64 Op cap textbooks	366,383	493,500	628,000	600,000	500,000	530,000
65 Op cap music	15,142	16,130	16,614	17,112	17,626	18,154
66 Op cap media	22,641	22,770	22,770	22,770	22,770	22,770
67 Op cap copier lease	92,143	127,310	131,130	135,060	139,110	143,280
68 Op cap technology plan	1,020,074	1,378,830	803,725	718,725	632,225	632,225
69 Op cap building const/maintenance plan	695,418	1,007,500	796,000	1,006,000	907,500	783,000
70 Op cap deferred maintenance	303,409	175,000	512,170	228,000	298,100	283,000
71 Op cap transportation equipment	44,738	326,000	335,000	200,000	100,000	100,000
72 Total Operating Cap Expenditures	3,614,068	4,306,440	4,024,239	3,730,567	3,442,971	3,361,491
73 347 - Health & Safety physical hazard	19,062	6,000	30,000	30,000	30,000	30,000
74 349 - Health & Safety hazardous subst	12,421	15,000	15,000	15,000	15,000	15,000
75 352 - Health & Safety envmt mgmt	46,957	66,000	25,000	25,000	25,000	25,000
76 358 - Health & Safety asbestos	27,604	54,000	5,000	5,000	5,000	5,000
77 363 - Health & Safety fire safety	30,705	15,000	15,000	15,000	15,000	15,000
78 366 - Health & Safety indoor air quality	0	0	15,000	15,000	15,000	15,000
79 Total Health & Safety Expenditures	136,750	156,000	105,000	105,000	105,000	105,000
80 TOTAL EXPENDITURES	53,671,822	56,252,967	58,667,088	59,650,997	60,769,791	62,121,152
81 \$ Change	2,868,054	2,581,145	2,414,121	983,909	1,118,793	1,351,362
82 % Change	5.6%	4.81%	4.3%	1.7%	1.9%	2.2%
83 REV OVER EXP (EXP OVER REV)						
84 General Fund Restricted	(1,806,851)	(2,238,994)	(1,881,350)	(1,670,309)	(1,382,228)	(1,300,264)
85 General Fund Unassigned	3,879,228	3,252,426	2,791,171	3,755,074	3,103,623	1,943,682
86 BEGINNING FUND BALANCE						
87 General Fund Restricted:						
88 Operating Capital	0	201,329	(2,195,343)	(3,989,823)	(5,774,327)	(7,200,650)
89 Health & Safety	(146,585)	(283,335)	(275,363)	(192,258)	(192,258)	(192,258)
90 Safe Schools	(116,787)	24,972	24,972	24,972	24,972	24,972
91 Deferred Maintenance	617,102	636,482	786,188	616,213	730,408	774,503
92 Reserved for Prepaid	0	0	0	0	1	2
93 General Fund Restricted Total	353,730	579,448	(1,659,546)	(3,540,896)	(5,211,203)	(6,593,430)
94 General Fund Unassigned:						
95 General Fund Unassigned Total	7,981,780	10,029,767	13,282,193	16,073,364	19,828,438	22,932,061
96 ENDING FUND BALANCE						
97 General Fund Restricted:						
98 Operating Capital	201,329	(2,195,343)	(3,989,823)	(5,774,327)	(7,200,650)	(8,560,098)
99 Health & Safety	(283,335)	(275,363)	(192,258)	(192,258)	(192,258)	(192,259)
100 Severance Pay	-	0	-	-	-	-
101 Safe Schools	24,972	24,972	24,972	24,972	24,972	24,972
102 Deferred Maintenance	636,482	786,188	616,213	730,408	774,503	833,698
103 Reserved for Prepaid	-	0	-	-	1	2
104 General Fund Restricted Total	579,448	(1,659,546)	(3,540,896)	(5,211,204)	(6,593,431)	(7,893,685)
105 General Fund Unassigned:						
106 Unassigned	7,084,745	11,282,193	12,173,364	16,628,438	21,732,061	23,675,743
107 Committed--Severance Obligation	1,980,550	1,600,000	1,400,000	1,200,000	1,200,000	1,200,000
108 Nonspendable	64,472					
109 Assigned--Health Insurance and Affordable Care Act			500,000	500,000		
110 Assigned--Capital projects			2,000,000	1,500,000		
111 Assigned--Tech acquisition & upgrades	900,000	400,000	0	0	0	0
112 General Fund Unassigned Total	10,029,767	13,282,193	16,073,364	19,828,438	22,932,061	24,875,743
113 General Fund Restricted & Unassigned Combir	10,609,215	11,622,647	12,532,468	14,617,233	16,338,629	16,982,059
114 Unassigned (% of Unassigned Exp)	20.09%	25.65%	29.47%	35.53%	40.08%	42.41%
115 Unassigned & Restricted (% of Total Exp)	19.77%	20.66%	21.36%	24.50%	26.89%	27.34%

MULTI-YEAR CAPITAL PROJECTS PLANNING DOCUMENT

	A	E	F	G	H	I	J
1	HIGH SCHOOL	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
2	Gym Floor Refinish	3,000	3,000	3,500	3,500	3,500	3,500
3	Wide area network expansion (security, exterior wifi access)		15,000				
4	Fitness equipment (weightroom, cardio room)		25,000	25,000	15,000		
5	Scoreboard, swimming pool		22,000				
6	Scoreboard, softball field		5,000				
7	Fence replacement, softball field		10,250				
8	Marching band uniforms			50,000			
9	Drum line equipment		10,000				
10	Replace gymnasium sound system	56,000					
11	Track repair/maintenance		50,000	450,000		35,000	
12	Ongoing carpet/tile replacement		10,000		10,000		10,000
13	Repaint gymnasium	25,000					
14	Reduce points of entry, exterior signs, redesign entrances (secu	7,500					200,000
15	Key fob additional doors	6,000					
16	Pool drainage	10,000					
17	Tuckpointing				50,000		
18	Parking Lot Resurface					300,000	
19	Boiler replacement (study underway)	5,000					
20	Bus parking area (south)	35,000					
21	Wall replacement - stairwell	50,000					
22	Chiller (glycol installation)	35,000					
23	Outreach door addition	5,000					
24	Exterior door replacement	5,000	5,000	5,000	5,000		
25	Locker repainting/replacement		10,000	10,000	10,000		
26	Locker room improvements			5,000	10,000		
27	Bleacher improvements						250,000
28	Maintenance equipment	10,000					
29	Roof maintenance/repair/replacement			71,000		100,000	115,000
30	TOTAL	\$ 252,500	\$ 165,250	\$ 548,500	\$ 103,500	\$ 338,500	\$ 463,500
31							
32	HORIZON MIDDLE SCHOOL	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
33	Gym Floor Refinish	3,500	3,500	3,500	3,500	3,500	3,500
34	Wall construction, rooms 141 and 142		5,000				
35	Cafetorium speakers		6,000				
36	Fitness equipment (weightroom, cardio equipment)		15,000	15,000	10,000		
37	Scoreboards (2), soccer fields		10,000				
38	Benches, concrete bus pickup/dropoff area	15,000					
39	Parking lot accessibility and safety			160,000			
40	Small gym floor - wood installation						100,000
41	Kiln repair/replacement			15,000			
42	Terrazzo polishing			15,000			
43	Lunch tables	15,000					
44	Maintenance equipment	15,000					
45	Carpet Replacement						30,000
46	Sidewalk improvements (track accessibility)		5,000				20,000
47	Parking lot sealcoat/stripping		24,000	6,000		150,000	
48	Bleacher improvements						25,000
49	Running Track Resurface					80,000	
50	Roof maintenance/repair/replacement						
51	TOTAL	\$48,500	\$68,500	\$214,500	\$13,500	\$233,500	\$178,500
52							
53	ROBERT ASP ELEMENTARY	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
54	Gym Floor Refinish	2,000	2,000	2,500	2,500	2,500	2,500
55	Cafeteria acoustic improvements		8,000				
56	Music classroom audio system		3,500				
57	All-day kindergarten room upgrades		60,000				
58	Parking lot sealcoat/stripping	10,000				25,000	
59	Building entry/interior office redesign	130,000	5,000				
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					43,000	
65	TOTAL	\$ 199,500	\$ 215,666	\$ 2,500	\$ 62,500	\$ 70,500	\$ 2,500
66							
67	ELLEN HOPKINS ELEMENTARY	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
68	Gym Floor Refinish	3,000	3,000	3,500	3,500	3,500	3,500
69	Cafeteria acoustic improvements		8,000				
70	Music classroom audio system		3,500				
71	All-day kindergarten room upgrades		60,000				
72	Parking lot entry				150,000		
73	Track repair/redesign			75,000	225,000		
74	Parking lot sealcoat/stripping	12,000				25,000	
75	Building entry/interior office redesign		5,000				
76	Gymnasium air handling control	10,000					
77	Playground improvements/upgrades	5,000			30,000		
78	Tuckpointing					40,000	
79	Roof maintenance/repair/replacement				225,600	115,000	
80	TOTAL	\$ 30,000	\$ 429,503	\$ 78,500	\$ 634,100	\$ 183,500	\$ 3,500
81							
82	S. G. REINERTSEN ELEMENTARY	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018

MULTI-YEAR CAPITAL PROJECTS PLANNING DOCUMENT

	A	E	F	G	H	I	J
83	Wall construction, room 228		5,000				
84	Playground lighting (security)		3,000				
85	Cleaning equipment		10,000				
86	Parking lot sealcoat/stripping				21,000		
87	Playground improvements/upgrades	5,000		30,000			
88	Parking Lot Resurface			25,000			75,000
89	Shelter belt		5,000				
90	Sidewalks						15,000
91	Roof maintenance/repair/replacement						31,000
92	TOTAL	\$ 5,000	\$ 23,000	\$ 55,000	\$ 21,000	\$ -	\$ 121,000
93							
94	PROBSTFIELD CENTER FOR EDUCATION	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
95	Room upgrades to accommodate Early Learning Center change	10,000	10,000	10,000			
96	All-day kindergarten room upgrades		60,000				
97	Parking lot expansion		115,000				
98	Sidewalk improvements (handicapped accessibility)		10,000				
99	Carpet replacement	20,000			30,000		
100	Chiller replacement	50,000					
101	Maintenance equipment (carpet extractor)	8,500					
102	Building Automation Control (Asp, Hopkins, PCE)	22,500					
103	Lockdown notification strobes (Asp, SGR, Hopk, PCE)	11,000					
104	Storage area expansion				30,000		
105	Parking Lot Resurface			35,000			
106	Tuckpointing Repair						35,000
107	Sidewalk repair/maintenance						15,000
108	Roof maintenance/repair/replacement			100,000			115,000
109	TOTAL	\$ 122,000	\$ 195,000	\$ 45,000	\$ 60,000	\$ -	\$ 50,000
110							
111	RED RIVER AREA LEARNING CENTER	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
112	Fire Marshal order	30,000					
113	West entry security improvements		3,550				
114	Sidewalk to north entrance		4,100				
115	Sink installation		1,600				
116	Fire proofing storage area, 1st floor		2,000				
117	TOTAL	\$ 30,000	\$ 11,250	\$ -	\$ -	\$ -	\$ -
118							
119	MAINTENANCE BUILDING	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
120	Door Replacement						
121	Parking lot repair/resurfacing	10,000		50,000	50,000		
122	Building Siding					20,000	
123	Carpet Replacement				6,000		
124	Roof maintenance/repair/replacement			32,000	47,500		
125	TOTAL	\$ 10,000	\$ -	\$ 50,000	\$ 56,000	\$ 20,000	\$ -
126							
127	DISTRICTWIDE MAINTENANCE, EQUIPMENT, & VEHICLES	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
128	Roof maintenance/repairs	25,000	25,000	25,000	25,000	25,000	25,000
129	Lawncare equipment and snow removal equipment	5,000	50,000			20,000	
130	Maintenance equipment				20,000		20,000
131	Maintenance vehicles			40,000	35,000		
132	TOTAL	\$ 30,000	\$ 75,000	\$ 65,000	\$ 80,000	\$ 45,000	\$ 45,000
133							
134	UNDEDICATED CAPITAL	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
135	Undedicated	175,000	175,000	175,000	175,000	175,000	175,000
136	TOTAL	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
137							
138							
139	BUILDING SUMMARY	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
140	High School	252,500	165,250	548,500	103,500	338,500	463,500
141	Horizon Middle School	48,500	68,500	214,500	13,500	233,500	178,500
142	Robert Asp Elementary School	199,500	215,666	2,500	62,500	70,500	2,500
143	Ellen Hopkins Elementary School	30,000	429,503	78,500	634,100	183,500	3,500
144	S.G. Reinertsen Elementary School	5,000	23,000	55,000	21,000	-	121,000
145	Probstfield Center for Education	122,000	195,000	45,000	60,000	-	50,000
146	Red River Area Learning Center	30,000	11,250	-	-	-	-
147	Maintenance Building	10,000	-	50,000	56,000	20,000	-
148	Districtwide maintenance, equipment, and vehicles	30,000	75,000	65,000	80,000	45,000	45,000
149	Undedicated	175,000	175,000	175,000	175,000	175,000	175,000
150	TOTAL SUMMARY	\$ 902,500	\$ 1,358,169	\$ 1,234,000	\$ 1,205,600	\$ 1,066,000	\$ 1,039,000
151	Operating Capital	\$ 837,500	\$ 846,000	\$ 1,006,000	\$ 907,500	\$ 783,000	\$ 753,000
152	Deferred Maintenance	\$ 65,000	\$ 512,169	\$ 228,000	\$ 298,100	\$ 283,000	\$ 286,000
153							
154	HEALTH AND SAFETY*	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
155	347 - Physical Hazard Control	6,000	30,000	30,000	30,000	30,000	30,000
156	349 - Hazardous Substance Management	15,000	15,000	15,000	15,000	15,000	15,000
157	352 - Environmental, Health & Safety Management	66,000	25,000	25,000	25,000	25,000	25,000
158	358 - Asbestos (AHERA Compliance)	54,000	5,000	5,000	5,000	5,000	5,000
159	363 - Fire and Life Safety	15,000	15,000	15,000	15,000	15,000	15,000
160	366 - Indoor Air Quality	-	15,000	15,000	15,000	15,000	15,000
161	TOTAL	\$156,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000
162							
164	* Health and Safety projects will be added as needed. Levy authority to cover these projects is granted by the Minnesota Department of Education.						
165	Note: This is a planning document only. Projects will be considered annually as needed, and this plan will be adjusted accordingly.						

TECHNOLOGY PLAN

Annual Operations

Infrastructure

	11/12	12/13	13/14	14/15	15/16	16/17
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
	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>

Hardware

Telephone System Maintenance	3,605	3,605	22,000	22,000	22,000	22,000
Cellular Communication	3,193	3,193	3,193	3,193	3,193	3,193
	<u>6,798</u>	<u>6,798</u>	<u>25,193</u>	<u>25,193</u>	<u>25,193</u>	<u>25,193</u>

Maintenance Agreements

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
	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>

Department Operations

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>

Software Subscriptions

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
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		65,000	75,000	75,000	75,000	75,000
Haiku			30,000	30,000	30,000	30,000
InfoSnap			15,000	15,000	15,000	15,000
All Day K Implementation			85,000			
	<u>56,722</u>	<u>121,722</u>	<u>261,722</u>	<u>176,722</u>	<u>176,722</u>	<u>176,722</u>

Staff Development

Local training classes	16,480	16,480	16,480	16,480	16,480	16,480
Operations specialized training	9,255	9,255	9,258	9,258	9,258	9,258
Intern Help (Salary)	8,400	8,402	8,400	8,400	8,400	8,400
	<u>34,135</u>	<u>34,137</u>	<u>34,138</u>	<u>34,138</u>	<u>34,138</u>	<u>34,138</u>
Subtotal Operational Expenditures	214,027	279,029	437,425	352,425	352,425	352,425

TECHNOLOGY PLAN

		<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
Technology Acquisitions							
Infrastructure							
	WAN -- Video Network/TV & Web Studio	10,300	10,300	10,300	10,300	10,300	10,300
	WAN -- Expansion/Upgrade PBX Upgrade	455,000	500,000	30,000	30,000	30,000	30,000
	Security CCTV/Keyfob	0	75,000	125,000	125,000	0	0
		<u>465,300</u>	<u>585,300</u>	<u>165,300</u>	<u>165,300</u>	<u>40,300</u>	<u>40,300</u>
Hardware							
	Auditorium Operations(Lights/Sound)	2,500	2,500	2,500	2,500	2,500	2,500
	RAM/CPU Upgrades	10,000	500	500	500	500	500
	TV/LCD Projection System/Projection Screens	15,000	25,000	15,000	15,000	15,000	15,000
	Computing Workstations	132,000	402,000	125,000	125,000	163,500	163,500
	Network Printers	5,000	3,000	3,000	3,000	3,000	3,000
	Peripheral Add-ons	5,000	6,500	5,000	5,000	5,000	5,000
	Data Servers/upgrades	10,000	5,000	5,000	5,000	5,000	5,000
	Emerging Technologies	5,000	5,000	5,000	5,000	5,000	5,000
		<u>184,500</u>	<u>449,500</u>	<u>161,000</u>	<u>161,000</u>	<u>199,500</u>	<u>199,500</u>
Software							
	GoogleEDU	0	35,000	10,000	10,000	10,000	10,000
	New/Curriculum Contingency	25,000	25,000	25,000	25,000	25,000	25,000
		<u>25,000</u>	<u>60,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
Staff Development							
	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	679,800	1,099,800	366,300	366,300	279,800	279,800
	Subtotal Operational Expenditures	<u>214,027</u>	<u>279,029</u>	<u>437,425</u>	<u>352,425</u>	<u>352,425</u>	<u>352,425</u>
	TOTAL TECHNOLOGY PLAN	893,827	1,378,829	803,725	718,725	632,225	632,225

**2013-2014
Staffing Plan
(June 10, 2013)**

LICENSED STAFF	2011-2012 Actual	2012-2013 Actual	2013-2014 June Prelim	2013-2014 Prelim Inc (Dec) Over Prior Year
Elementary (K-5)	92.50	95.10	110.60	15.50
Middle School (6-8)	53.82	52.84	52.84	0.00
High School (9-12)	60.57	63.00	64.77	1.77
Alternative Education	6.92	9.62	9.62	0.00
Special Education*	107.18	105.81	108.31	2.50
English Language Learners (ELL)	5.30	7.00	8.00	1.00
Federal Programs/Grants**	19.75	17.03	16.53	(0.50)
Elementary Physical Education	7.00	7.00	7.30	0.30
Elementary Music	7.00	7.00	7.30	0.30
Elementary Art	3.00	3.00	3.00	0.00
Music (6-12)	8.00	7.83	8.50	0.67
Gifted and Talented	1.70	2.00	1.50	(0.50)
Media Specialists	3.50	3.50	3.50	0.00
Counselors	11.00	11.00	11.00	0.00
School Nurses	2.00	1.62	1.62	0.00
Total Licensed Teaching Staff	389.24	393.34	414.38	21.04
Administrative (Principals and Administrators)	10.00	13.00	13.00	0.00
Supervisory**	9.00	9.00	10.00	1.00
Total Licensed Administrative/Supervisory Staff	19.00	22.00	23.00	1.00
Total Licensed Staff (Teacher & Admin/Supervisory)	408.24	415.34	437.38	22.04
NON-LICENSED STAFF				
Administrative	0.00	1.00	1.00	0.00
Supervisory	6.00	6.00	6.00	0.00
Paraprofessionals/Security***	149.38	151.87	151.87	0.00
Non-Aligned/TCI	21.11	26.94	26.94	0.00
Clerical/Confidential Administrative Assistants	42.28	43.86	44.86	1.00
Custodial	32.99	33.99	33.99	0.00
Federal Programs/Grants**	6.11	5.52	5.52	0.00
Total Non-Licensed Staff	257.87	269.18	270.18	1.00

*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**

Targeted Student-to-Teacher Ratios								
	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Elem K-3	25:1	25:1	25:1	25:1	25:1	24:1	24:1	24:1
Elem 4-5	29:1	29:1	29:1	29:1	29:1	27:1	27:1	27:1
Middle School (Core)	30:1	30:1	30:1	33:1	33:1	30:1	30:1	30:1
High School (Core)	30:1	30:1	30:1	36:1	36:1	30:1	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.

Average Class Size								
	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	Projected 2013-2014
	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size
Kindergarten	23	22	22	23	22	22.6	22.0	22.3
Grade 1	24	24	24	24	23	24.6	24.5	22.9
Grade 2	23	23	24	25	26	23.7	25.0	24.9
Grade 3	25	26	25	29	25	25.5	24.9	25.2
Grade 4	25	25	27	27	27	26.1	25.3	26.8
Grade 5	28	26	29	29	28	26.9	25.8	27.1
Grade 6 (Core)	30	27	29	33	33	25.2	27.0	25.8
Grade 7 (Core)	25	30	27	33	33	26.3	25.2	26.7
Grade 8 (Core)	26	27	31	31	33	25.8	26.3	24.5
District Average K-3	24	24	24	25	24	24.0	24.1	23.4
District Average K-5	24	23	25	26	25	27.0	24.6	24.9
District Average 6-8	27	28	29	32	33	26.7	26.2	25.7

The average class size is based on November 1 enrollment.

Presented to the Moorhead Area School Board on March 25, 2013

MOORHEAD AREA PUBLIC SCHOOLS
NOVEMBER 2012 ENROLLMENT PROJECTIONS
 (Weighted Average Method)

GRADE	ACTUAL NOVEMBER 1 ENROLLMENT										PROJECTED ENROLLMENT						November 2011 Projection (2012-13)	Variance Between Actual and Projected	
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2016-17	2015-16	2014-15	2013-14			
Kindergarten	381	397	417	387	429	483	475	475	450	425	425	425	425	450	475	475	425	385	98
Grade 1	432	405	402	432	405	441	494	486	486	460	435	435	460	486	486	494	435	442	-1
Grade 2	393	428	407	421	427	413	441	494	485	485	460	460	485	485	494	441	460	413	0
Grade 3	415	398	440	396	421	437	422	450	504	496	496	496	496	504	450	422	496	431	6
Grade 4	358	417	391	446	405	418	444	429	457	512	504	504	496	457	429	444	504	444	-26
Grade 5	388	381	417	392	444	407	421	448	432	461	516	516	461	432	448	421	461	411	-4
Grade 6	374	401	397	435	400	445	423	437	465	448	478	478	448	465	437	423	448	457	-12
Grade 7	423	377	405	420	417	402	443	421	436	463	447	447	463	436	421	443	447	408	-6
Grade 8	373	429	384	413	422	438	414	456	434	448	477	477	448	434	456	414	477	422	16
Grade 9	436	399	446	397	414	425	442	417	460	437	452	452	437	460	417	442	452	411	14
Grade 10	465	445	395	442	406	422	424	440	416	459	436	436	459	416	440	424	436	416	6
Grade 11	422	482	419	383	422	398	415	417	433	409	451	451	409	433	417	415	451	390	8
Grade 12	447	406	476	424	383	427	401	418	420	436	412	412	436	420	418	401	412	417	10
Grades K-5	2367	2426	2474	2474	2531	2599	2697	2780	2814	2839	2835	2835	2839	2814	2780	2697	2835	2525	74
Grades 6-8	1170	1207	1186	1268	1239	1285	1280	1315	1334	1360	1402	1402	1360	1334	1315	1280	1402	1287	-2
Grades 6-12	2940	2939	2922	2914	2864	2957	2961	3007	3063	3102	3154	3154	3102	3063	3007	2961	3154	2920	37
Grades 9-12	1770	1732	1736	1646	1625	1672	1681	1693	1729	1742	1752	1752	1742	1729	1693	1681	1752	1633	39
Grades K-12	5307	5365	5396	5388	5395	5556	5658	5788	5878	5941	5989	5989	5941	5878	5788	5658	5989	5445	111
+/- Prior Year	-74	58	31	-8	7	161	102	130	90	63	48	48	63	90	130	102	63		
% +/-	-1.38%	1.09%	0.58%	-0.15%	0.13%	2.98%	1.83%	2.29%	1.55%	1.08%	0.80%	0.80%	1.08%	1.55%	2.29%	1.83%	1.08%		

Vehicle Inventory

ID #	Vehicle Type	Year	Model	Chassis	Body	Fuel type	VIN #	Beg Miles	Capacity	Miles as of 5/24/2012	Miles as of 5/23/2013	Miles	Special Equipment	Scheduled Replacement	Purchase Price	Notes
93	SCHOOL BUS	1993	IHC	THOMAS	DIESEL	1HVBDP3H3RRH502179	78	118,644	78	120,863	2,319			2005	\$55,485	Replace 2014
87	SCHOOL BUS	1996	IHC	THOMAS	DIESEL	1HVBBABP2TH318513	77	140,350	77	144,257	3,907		Lift Equipped	2008	\$56,575	Maintain as spare bus
89	SCHOOL BUS	1996	IHC	THOMAS	DIESEL	1HVBBABP2TH318512	77	148,733	77	151,282	2,549		Lift Equipped	2008	\$56,575	Maintain as spare bus
83	SCHOOL BUS	1998	IHC	Blue Bird	DIESEL	1HVBBABM7WH593380	30	135,239	30	145,212	9,973		Lift Equipped	2010	\$59,104	Replace 2015
84	SCHOOL BUS	1998	IHC	Blue Bird	DIESEL	1HVBBABM9WH593381	31	163,639	31	170,105	6,466		Lift Equipped	2010	\$59,104	Replace 2015
Dodge	Type III (out of service)	2000	DODGE	Durango	GASOLINE	1D4GP24R3B359825	7	108692	7	113218	4,556			2010	\$12,995	Out of School Bus Service January 2012
71	SCHOOL BUS	2001	GMC	Blue Bird	DIESEL	1GDL7T1C51J504859	77	155701	77	212645	56,844			2013	\$54,692	Replace 2018
72	SCHOOL BUS	2001	GMC	Blue Bird	DIESEL	1GDL7T1C41J505131	77	153320	77	161096	7,776			2013	\$54,692	Replace 2018
73	SCHOOL BUS	2004	IHC	Blue Bird	DIESEL	1HVBBAAAPX5H578023	77	84886	77	97328	12,442			2016	\$60,289	
74	SCHOOL BUS	2004	IHC	Blue Bird	DIESEL	1HVBBAAAN83H57958	77	87347	77	107337	19,990			2016	\$60,490	
05-106	Type III	2005	DODGE	Caravan	GASOLINE	1D8GP24E068693809	7	125587	7	128610	2,923			2016	\$25,450	
75	SCHOOL BUS	2006	IC Bus	IC Bus	DIESEL	4DRBUAAP06B229656	77	119559	77	137514	17,955			2018	\$63,531	
70	SCHOOL BUS	2013	IC Bus	IC Bus	DIESEL	4DRBUAAN3DB308055	77	0	77	12491	12,491			2028	\$66,762	In service Fall 2012
78	SCHOOL BUS	2013	IC Bus	IC Bus	DIESEL	4DRBUAAN5DB308056	77	0	77	14903	14,903			2028	\$66,762	In service Fall 2012
79	SCHOOL BUS	2013	IC Bus	IC Bus	DIESEL	4DRBUAAN7DB308057	77	0	77	12465	12,465			2028	\$66,762	In service Fall 2012
86	SCHOOL BUS	2006	IC Bus	IC Bus	DIESEL	4DRBUAAP26B229657	47	101563	47	114964	13,381		Lift Equipped	2018	\$73,437	
76	SCHOOL BUS	2007	IC Bus	IC Bus	DIESEL	4DRBUAAP98B517176	77	77832	77	92926	15,094			2019	\$67,036	
88	SCHOOL BUS	2007	IC Bus	IC Bus	DIESEL	4DRBUAAP56B288945	45	92394	45	104151	11,757		Lift Equipped	2019	\$74,036	
77	SCHOOL BUS	2008	IC Bus	IC Bus	DIESEL	4DRBUAAP85B06137	77	66049	77	79680	13,631			2020	\$70,622	
08-105	Type III	2008	DODGE	Caravan	GASOLINE	1D4GP24R3B359825	7	61304	7	67996	6,692			2020	19769	Mandatory replacement 2020
12-107	Type III	2012	DODGE	Copper Caravan	GASOLINE	2C4RDG8G1CB281528	269	2436	7	24645	22,209			2024	22369	Mandatory replacement 2024
12-108	Type III	2012	DODGE	Blue Caravan	GASOLINE	2C4RDG8G1CB281524	287	2850	7	24634	21,784			2024	22369	Mandatory replacement 2024
																292,107

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	2012-13 Prices	2013-14 Prices
Milk	.40	.40
Breakfast	1.00	1.00
Elem Lunch	1.90	2.00
Middle S/HS Lunch	2.05	2.15
Adult Lunch	3.25	3.25
<i>Note: Price increases from 2012-13 to 2013-14 are due to a Federal requirement for a 2013-14 weighted average price of \$2.06</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 (2013-14 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):

\$.2275 Each meal (lunch)

Federal Reimbursement:

\$.33 Paid lunch
\$2.52 Reduced lunch
\$2.92 Free lunch
\$.27 Paid breakfast
\$1.25 Reduced breakfast
\$1.85 Free breakfast
\$.07 Paid Snack
\$.39 Reduced Snack
\$.78 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)**

	2011-12 ACTUAL	2012-2013 REVISED	2013-2014 PRELIMINARY	2014-2015 PROJECTED	2015-2016 PROJECTED	2016-2017 PROJECTED
REVENUES:						
Line # Other local and county sources:						
1 Interest	0	0	0	0	0	0
2 Miscellaneous local revenues	1,466	420	430	440	450	460
3 Subtotal other sources	<u>1,466</u>	<u>420</u>	<u>430</u>	<u>440</u>	<u>450</u>	<u>460</u>
State sources:						
4 Lunch/Breakfast program aid	111,671	152,580	155,630	158,740	161,910	165,150
Federal sources:						
5 Lunch program aid	1,090,154	1,111,957	1,134,200	1,156,880	1,180,020	1,203,620
6 Food distribution program	113,497	114,530	116,820	119,160	121,540	123,970
7 Summer Food Program	38,506	57,833	57,833	57,833	57,834	57,835
8 Subtotal federal sources	<u>1,242,157</u>	<u>1,284,320</u>	<u>1,308,853</u>	<u>1,333,873</u>	<u>1,359,394</u>	<u>1,385,425</u>
9 Sale of Lunches	1,140,988	1,187,370	1,211,120	1,235,340	1,260,050	1,285,250
10 TOTAL REVENUES	<u>2,496,282</u>	<u>2,624,690</u>	<u>2,676,033</u>	<u>2,728,393</u>	<u>2,781,804</u>	<u>2,836,285</u>
11 \$ CHANGE	215,489	128,408	51,343	52,360	53,411	54,481
12 % CHANGE	9.45%	5.14%	1.96%	1.96%	1.96%	1.96%
EXPENDITURES:						
Pupil support services:						
13 Salaries and wages	528,432	543,284	559,583	576,370	593,661	611,471
14 Employee benefits	82,342	81,418	83,861	86,376	88,968	91,637
15 Purchased services	313,000	336,921	347,029	357,439	368,163	379,208
16 Food costs-USDA commodities	113,497	101,475	104,519	107,655	110,884	114,211
17 Food costs, milk and supplies	1,279,329	1,418,301	1,460,850	1,504,676	1,549,816	1,596,310
18 Equipment/Construction	49,683	51,500	53,045	54,636	56,275	57,964
19 Other expenditures	6,087	19,765	20,358	20,969	21,598	22,246
20 Summer Food Program	9,971	61,355	63,196	65,092	67,044	69,056
21 TOTAL EXPENDITURES	<u>2,382,341</u>	<u>2,614,019</u>	<u>2,692,440</u>	<u>2,773,213</u>	<u>2,856,409</u>	<u>2,942,101</u>
22 \$ CHANGE	263,312	231,678	78,421	80,773	83,196	85,692
23 % CHANGE	12.43%	9.72%	3.00%	3.00%	3.00%	3.00%
24 REV OVER EXP (EXP OVER REV)	113,941	10,671	(16,407)	(44,820)	(74,605)	(105,816)
25 BEGINNING FUND BALANCE	642,702	756,643	767,314	750,909	706,089	631,484
26 ENDING FUND BALANCE	<u>\$756,643</u>	<u>\$767,314</u>	<u>\$750,909</u>	<u>\$706,089</u>	<u>\$631,484</u>	<u>\$525,667</u>
27 Fund Balance as a % of Expenditures	31.76%	29.35%	27.89%	25.46%	22.11%	17.87%
28 Fund Balance Limit (1/3 of annual exp)	794,114	871,340	897,480	924,404	952,136	980,700

ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)

2007-08	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
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
TOTAL	3259							71.9

2008-09	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
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
Total	3355							73.1

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

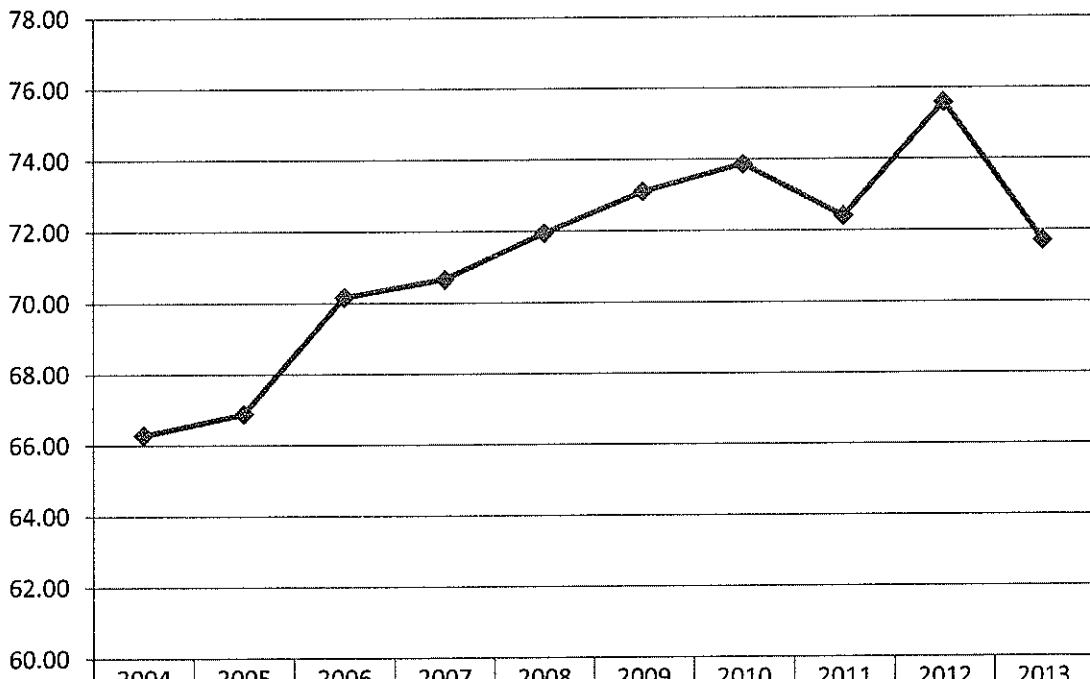
2010-11	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
SEPTEMBER	3540	5077	37.2	88.0	81.0	76.5	80.8	72.7
OCTOBER	3321	5067	35.4	81.5	75.0	73.9	77.5	68.7
NOVEMBER	3518	4975	38.0	85.9	82.0	79.2	83.4	73.7
DECEMBER	3460	4943	37.7	85.9	82.0	79.6	82.4	73.5
JANUARY	3455	4939	38.0	85.4	81.9	80.3	82.1	73.5
FEBRUARY	3414	4878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

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

2012-13	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
SEPTEMBER	3690	5354	42.2	65.3	79.9	80.0	78.6	69.2
OCTOBER	3645	5129	44.1	81.3	82.2	81.4	78.0	73.4
NOVEMBER	3438	5044	40.4	74.8	83.0	82.4	83.2	72.8
DECEMBER	3524	3524	38.3	78.3	80.9	82.1	82.9	72.5
JANUARY	3608	5171	41.7	78.5	81.2	81.2	85.5	73.6
FEBRUARY	3539	5164	40.0	75.0	81.0	83.1	81.8	72.2
MARCH	3721	5487	39.0	76.7	81.5	81.6	80.5	71.9
APRIL	3702	5335	39.4	77.8	81.2	87.5	83.0	73.8
MAY/JUNE	3207	5154	36.6	72.6	74.0	75.3	70.2	65.7
Total	3564							71.7

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 (%)



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
% Participation	66.28	66.88	70.16	70.66	71.94	73.10	73.87	72.40	75.60	71.70

IV. COMMUNITY SERVICE

INTRODUCTION

According to the 2010 census, the district's population is 42,969. 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 Service1
General Community Education revenue is based on district population. According to the 2010 census, the district's population is 42,969. For 2013-2014, 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 Readiness10
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. With the addition of all-day kindergarten in 2013-2014, K+ will be discontinued.

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. With the addition of all-day kindergarten in 2013-2014, K+ will be discontinued.

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)**

	2011-2012 ACTUAL	2012-2013 REVISED	2013-2014 PRELIMINARY	2014-2015 PROJECTED	2015-2016 PROJECTED	2016-2017 PROJECTED
LINE # REVENUES:						
1	319,786	315,320	321,600	328,000	334,600	341,300
2	142,993	128,560	131,100	133,700	136,400	139,100
3	92,067	92,070	93,900	95,800	97,700	99,700
4	24,816	26,820	27,400	27,900	28,500	29,100
5	5,047	5,100	5,200	5,300	5,400	5,500
6	369,725	374,000	379,800	387,400	395,100	403,000
7	0	0	0	0	0	0
8	266,986	255,480	260,600	265,800	271,100	276,500
9	27,451	27,500	28,100	28,700	29,300	29,900
10	64,470	83,180	84,800	86,500	88,200	90,000
11	15,832	33,000	33,700	34,400	35,100	35,800
12	54,200	55,280	41,073	0	0	0
13	124,374	140,000	0	0	0	0
14	82,534	70,090	68,500	69,900	71,300	72,700
15	1,590,281	1,606,400	1,475,773	1,463,400	1,492,700	1,522,600
16	\$ CHANGE	16,574	(130,627)	(12,373)	29,300	29,900
17	% CHANGE	1.05%	-8.13%	-0.84%	2.00%	2.00%
EXPENDITURES:						
18	538,462	338,000	368,100	379,100	390,500	402,200
19	99,228	99,490	102,500	105,600	108,800	112,100
20	26,845	27,350	28,200	29,000	29,900	30,800
21	381,407	379,950	391,300	403,000	415,100	427,600
22	306,393	159,110	273,900	282,100	290,600	299,300
23	99,688	159,820	171,600	176,700	182,000	187,500
24	358,350	464,100	0	0	0	0
25	52,822	57,660	59,400	61,200	63,000	64,900
26	1,863,195	1,685,480	1,395,000	1,436,700	1,479,900	1,524,400
27	\$ CHANGE	405,038	(177,715)	41,700	43,200	44,500
28	% CHANGE	27.78%	104.63%	-17.23%	2.99%	3.01%
29	REV OVER EXP (EXP OVER REV)	(272,914)	(79,080)	80,773	26,700	(1,800)
30	BEGIN FUND BALANCE (CE, ECFE, S	358,028	85,114	6,034	86,807	113,507
31	ENDING FUND BALANCE (CE, ECFE,	85,114	6,034	86,807	113,507	126,307
32	Fund Balance as % of Expenditures	4.57%	0.36%	6.22%	7.90%	8.17%

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. Updated Note: The levy limit for Community Education (Fund 4) has been repealed, so effective with FY14, reserve account limits and associated aid and levy penalties are no longer applicable.*

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 schedule for April 2022.

REVENUE

Line #

Local Property Tax Levy **1**

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

Interest Income **4**

Interest rates appear to be static in the short term.

State Sources **5-8**

Aid received for the replacement of local taxes.

EXPENDITURES

Line #

Principal on bonds **11**

As required by bond payment schedule.

Interest on bonds **12**

As required by bond payment schedule.

**INDEPENDENT SCHOOL DISTRICT #152
DEBT SERVICE FUND (07)**

	2011-2012 ACTUAL	2012-2013 REVISED	2013-2014 PRELIMINARY	2014-2015 PROJECTED	2015-2016 PROJECTED	2016-2017 PROJECTED
LINE # REVENUES:						
1 Local property tax levy	5,130,741	5,213,198	5,464,397	5,487,575	5,453,765	5,462,165
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)	428,758	100	included in levy	included in levy	included in levy	included in levy
6 Border city aid	737,840	794,118	included in levy	included in levy	included in levy	included in levy
7 Other appropriations	13,947	12,798	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	1,180,545	807,016	0	0	0	0
10 TOTAL REVENUES	6,806,673	6,020,214	5,464,397	5,487,575	5,453,765	5,462,165
EXPENDITURES:						
11 Principal on bonds	3,675,000	4,050,000	3,655,000	3,805,000	3,925,000	4,090,000
12 Interest on bonds	2,334,749	1,683,538	1,549,188	1,421,263	1,269,063	1,112,063
14 Other debt service	402	900	900	900	900	900
15 TOTAL EXPENDITURES	6,010,151	5,734,438	5,205,088	5,227,163	5,194,963	5,202,963
16 REV OVER (UNDER) EXP	796,522	285,776	259,309	260,413	258,802	259,203
17 BEGINNING FUND BALANCE	43,213,027	44,009,549	44,295,325	44,554,634	44,815,047	45,073,849
18 ENDING FUND BALANCE	\$44,009,549	\$44,295,325	\$44,554,634	\$44,815,047	\$45,073,849	\$45,333,051

VIII. POST-EMPLOYMENT BENEFITS DEBT SERVICE FUND

INTRODUCTION

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

REVENUE

Line #

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

EXPENDITURES

Line #

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

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

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

INDEPENDENT SCHOOL DISTRICT #152
 OPEB FUND (47)

2012-2013 2013-2014 2014-2015 2015-2016 2016-2017
 PRELIMINARY PROJECTED PROJECTED PROJECTED PROJECTED

LINE #	REVENUES:	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
1	Local Property Tax Levy	1,210,636	1,376,956	1,546,006	1,577,888	1,566,075
2	TOTAL REVENUES	1,210,636	1,376,956	1,546,006	1,577,888	1,566,075
	EXPENDITURES:					
3	Principal on bonds	665,000	850,000	1,045,000	1,125,000	1,170,000
4	Interest on bonds	487,987	461,387	427,387	377,750	321,500
5	Other debt service	500	500	500	500	500
6	TOTAL EXPENDITURES	1,153,487	1,311,887	1,472,887	1,503,250	1,492,000
7	REV OVER (UNDER) EXP	57,149	65,069	73,119	74,638	74,075
8	BEGINNING FUND BALANCE	221,624	278,773	343,842	416,961	491,599
9	ENDING FUND BALANCE	\$278,773	\$343,842	\$416,961	\$491,599	\$565,674