



2009–2010 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.

**2009-2010
ANNUAL OPERATING PLAN
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SCHOOL BOARD

	Term Expiration
Kristine Thompson, Chairperson	2011
Lisa Erickson, Vice Chairperson	2013
Cindy Fagerlie, Clerk	2013
Karin Dulski, Treasurer	2011
Mike Siggerud, Director	2013
Bill Tomhave, Director	2011
Sonia Mayo Hohnadel, Director	2011

CENTRAL OFFICE TEAM

Lynne A. Kovash, Superintendent

Wayne Kazmierczak, Assistant Superintendent

Ron Nielsen, Director of Human Resources

Jill Skarvold, Director of Special Education and Federal Programs

Dan Markert, Director of Information Systems and Instructional Support

**INDEPENDENT SCHOOL DISTRICT 152
MOORHEAD, MINNESOTA**

MISSION STATEMENT

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

THE SCHOOL ENTITY

The District encompasses 206 square miles in Clay County. It includes all or part of 11 townships. It is 34 miles long and ranges from 3 1/2 to 9 1/2 miles wide. It is bounded 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 individuals in full and part-time positions. The District owns and operates a maintenance garage, an education center, 3 elementary schools, a middle school, a high school and an area learning center.

OBJECTIVES OF THE ANNUAL OPERATING PLAN

1. To approve the 2009-2010 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

Budget adjustments of approximately \$4.6 million were made in preparation of the fiscal year 2010 (2009-10 school year) preliminary expenditure and revenue budgets. This level of reduction was necessary in order to achieve a projected balanced budget.

The School District is anticipating 2009-10 General Fund revenues of \$52,034,128. This reflects an increase of approximately \$1.9 million compared to 2008-09. This increase is primarily due to the American Recovery and Reinvestment Act (ARRA) funds that are available in the areas of Title I and special education. These funds are a one-time influx of revenue and are therefore not sustainable. Additionally, the use of these funds is limited to the areas of Title I and special education. Expenses for the 2009-10 General Fund are anticipated to be \$51,853,094. This reflects a slight decrease compared to projected expenditures from 2008-09.

The net result of the recommended General Fund budget is an unreserved surplus of \$20,833 and a reserved surplus of \$160,201 for 2009-10. The June 30, 2010 unreserved General Fund balance is projected to be \$4,091,626, or 8.2% of expenditures. Budget assumptions will be monitored to verify accuracy as new information becomes available. In the event significant changes are required, a revised budget will be presented to the School Board.

REVENUE

Line #

- Property Taxes 1**
The property taxes have increased due to the levy increase in equity and transition revenue, capital outlay, and bus levy. Effective with fiscal year 2010, the district's voter-approved excess operating levy will expire resulting in a decrease in levy revenue and state equity aid.
- Interest..... 2**
Current interest rates are still very low, and with a declining fund balance we have less to invest.
- Tuition and Fees 3**
This line item contains, reimbursement from LCSC special education, Medical Assistance/3rd Party Billing, and tuition for special education services that are not include in the calculation for Special Ed. Aid/Tuition.
- Other Local Sources..... 4**
This includes the fees from participation in extra-curricular activities, the ticket sales from activity events, rent from school facilities, rent from other property, student teacher reimbursement, concessions, reimbursement from Lake Land Mental Health Day Treatment, and miscellaneous.
- General Education Aid 5**
This aid represents the State share of the basic general education revenue which includes transportation revenue.
- Tax Credits 6**
Border City tax credit is the largest of the tax credits we receive.
- Non Public Transportation Aid 7**
We receive funding to support non-public to/from transportation, and non-public between buildings transportation. This transportation is required in order to provide equal access to services for nonpublic students.
- Special Education Aid 8**
This is partial reimbursement for expenditures in special education. The aid represents a percentage of salary and supply costs incurred by the District plus or minus the adjustment for tuition. The District also receives aid for excess special education cost.

Federal Sources..... 9

The District receives a number of federal grants both directly and through the State of Minnesota. Title I programming being the largest and the flow-thru funding for special education being the next largest.

Operating Capital.....11

The formula for calculating operating capital revenue is \$73 plus \$100 multiplied by the facilities age index (1.2497 for 2009-10) 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 mix is the same percentage as the general education formula allowance funding.

Lease Levy12

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 commissioner 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 attributable.

Head Start Rent13

The Clay Wilken Opportunity Council paid in advance \$150,000 of which \$50,000 was recorded into the construction fund for the construction cost of the classrooms at Probstfield Educational Center in FY03 and \$100,000 was receipted into paid up rent in FY04. In FY05 and on is the anticipated rent we will be receiving.

Sale of Property.....14

When there is property 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 other than described.

Microsoft Settlement.....15

The Minnesota Microsoft Cy Press Program has given dollars back to the school districts for qualifying purchases of hardware and software.

Health and Safety.....17-18

To receive health and safety revenue for any fiscal year a district must submit to the commissioner 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 through aid and levy is equal to the expenditures of the approved projects. (See lines 79-85)

EXPENDITURES

Line #

Administration and Support Services..... 23-26

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

Regular and Vocational Instruction..... 27-30

These lines include all activities dealing directly with the teaching of pupils in the classroom and co-curricular activities at the kindergarten, elementary and secondary levels excluding expenditures for special education instruction.

Special Education Instruction 31-34

These line items include the budget for activities that provide learning experiences for pupils 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 pupils in regular or vocational instruction.

Instructional Support Services..... 35-38

These line items include the budget for activities for assisting the instructional staff with the content and process of providing learning experiences for pupils in the kindergarten through twelfth grade. It 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..... 39-42

Includes all services provided to pupils, which do not qualify to be classified as instructional services. The services include counseling and guidance, health, psychological, social work, crime prevention, and others.

Operations and Maintenance of Buildings and Grounds 43-47

These line items include the budgets for activities 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.....48-53

Includes the salaries and benefits and other costs to operate the transportation department.

Property/Liability Insurance..... 54

This includes insurance premiums for property, and liability coverage.

OPERATING CAPITAL EXPENDITURES

Capital expenditures consist of expenditures for acquisition, additions, or improvement of sites, building, 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 Assessments56

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

Leases57

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.

Telephone/Telecommunications58

Expenses include equipment and the leasing of telephone lines. E-rate reimbursements received through the federal government will cause this line item to fluctuate.

Building Discretionary Allocation59

Each building is allocated capital dollars to cover incidental expenses that are not part of the long-range facility plan. The allocation is \$4.50 per student based on projected enrollments.

Athletics60

This budget is for additions and replacement of athletic equipment.

Textbook/Curriculum Adoption61

There is a review process annually to decide the needs relative to textbook acquisitions. It is predicted that the use of textbooks will decline with the increased use of technology.

Music62

This budget is for additions and replacement of musical instruments. Musical instrument purchase and replacement will be based on recommendations from the District's music staff.

EXPENDITURES (Continued)

Line #

Media 63

Audiovisual equipment and application software will be 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. Attention will focus on the district's integration of technology and the delivery & implementation the district's curriculum. Media/library print books and electronic resources will be purchased as recommended by building Media Specialists in collaboration with the Director of Media Services & the Director of Information Systems and Instructional Support. Specific attention will be given to the current curriculum cycle, the district's focus on technology integration and those resources needed for implementation of the district's curriculum.

Equipment Contingency Fund 64

Equipment that must be replaced immediately for continuity of instructional programs or for equipment essential for District operations will be purchased when necessary from this budget. This budget includes the leases and maintenance plans for the district copiers.

Technology Staffing 65

This budget is for the wage and benefit expense associated with the Director of Information Systems and Instructional Support.

Technology Plan66

The technology plan is attached. It details the annual operating costs and the planned acquisitions for the next three years.

Microsoft Settlement.....67

The Minnesota Microsoft Cy Press Program has given dollars back to the school districts for qualifying purchases of hardware and software.

Building Construction and Maintenance Plan68

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.

Health and Safety Expenditures72-77

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 the project must be for 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.

GENERAL FUND (01) TRANSPORTATION FUND (03) CAPITAL OUTLAY (05)

LINE #	2007-2008 ACTUAL	2008-2009 PROJECTED	2009-2010 PROJECTED	2010-2011 PROJECTED	2011-2012 PROJECTED
Formula Allowance per Pupil Unit	5,074	5,124	5,124	5,124	5,124
Enrollment (Nov. 2008 ADM Projectic	5,307	5,292	5,330	5,334	5,356
REVENUES:					
General Fund					
1 Property Taxes	1,450,788	930,699	644,278	657,164	657,164
2 Interest	471,221	220,000	200,000	200,000	200,000
3 Tuition & fees	403,966	415,204	423,508	431,978	431,978
4 Other local sources	688,838	413,677	587,867	599,624	599,624
5 General ed aid	34,363,252	34,795,947	34,807,330	34,575,228	34,711,228
6 Tax credits/Border city aid	215,744	219,634	224,027	228,508	228,508
7 Non public trans aid	154,713	79,672	81,265	82,891	82,891
8 Special ed aid,excess aid,pr yr adj	6,893,782	7,322,347	7,508,141	7,658,304	7,658,304
9 Federal aids/Grants	2,681,335	2,837,492	2,868,640	2,926,013	2,868,640
9a Federal Stimulus Title	0	0	456,791	0	0
9b Federal Stimulus Sp Ed	0	0	1,276,768	0	0
9c OPEB Bonds		743,428	756,242	821,399	897,449
10 Total General Fund	47,323,639	47,978,100	49,834,857	48,181,109	48,335,786
Operating Capital					
11 Operating Capital aid	835,100	769,220	741,963	741,963	741,963
11a Operating Capital Levy		446,408	489,675	489,675	489,675
11b Operating Capital Tech Aid		337,652	0	0	0
11c Operating Capital Deferred Maint Levy		172,198	197,015	200,955	200,955
11d Operating Capital Deferred Maint Aid		96,341	81,133	81,133	81,133
11d Operating Capital asbetos rebate	28,323	0	0	0	0
12 Operating Capital Lease Levy	275,728	232,379	235,536	240,247	240,247
13 Head Start Rent	16,797	16,863	17,200	17,544	17,544
14 Sale of Property railroad land 07/08	48,750	0	0	0	0
15 Microsoft Settlement/insurance recov	60,914	0	0	0	0
16 Total Operating Capital	1,265,612	2,071,061	1,762,522	1,771,517	1,771,517
17 Health & safety levy	18,284	53,615	436,749	180,000	105,000
18 Health & safety aid	0	0	0	0	0
19 Total Health & Safety	18,284	53,615	436,749	180,000	105,000
20 Total Revenues	48,607,535	50,102,776	52,034,128	50,132,625	50,212,303
					13,343
21 % CHANGE	0.79%	3.08%	3.85%	-3.65%	0.16%
22 \$ CHANGE	380,623	1,495,241	1,931,352	(1,901,503)	79,677
EXPENDITURES:					
23 Admin salaries	2,852,663	2,831,647	2,820,229	2,918,937	3,021,100
24 Admin fringe benefits	515,207	438,510	453,857	469,742	486,183
25 Admin supplies	21,217	20,761	20,761	20,761	20,761
26 Admin other	132,305	201,288	199,827	205,821	211,996
27 Instruct salaries (reg & voc)	16,237,413	17,049,283	15,345,922	15,883,029	16,438,935
28 Instruct fringe benefits	4,779,108	5,040,806	5,042,234	5,218,712	5,401,367
28a Federal stimulus Title exp	0	0	456,791	0	0
29 Instruct supplies	495,008	424,000	384,415	384,415	384,415
30 Instruct other	897,849	961,580	942,665	970,945	1,000,074
31 Spec ed salaries	8,764,071	9,168,022	8,913,903	9,225,889	9,548,795
32 Spec ed fringe benefits	2,119,894	2,249,189	2,327,911	2,409,387	2,493,716
32a Federal stimulus Spec Ed	0	0	1,276,768	0	0
33 Spec ed supplies	87,752	79,290	79,290	79,290	79,290
34 Spec ed others	898,637	530,538	546,450	562,840	579,730
35 Instruct support salaries	1,555,069	1,624,457	1,689,396	1,648,525	1,706,223
36 Instruct support fringe benefits	260,060	331,089	361,747	374,408	387,513
37 Instruct support supplies	137,651	140,260	140,260	140,260	140,260
38 Instruct support other	173,265	267,350	275,370	283,630	292,140
39 Pupil support salaries	969,150	1,016,291	1,051,861	1,088,676	1,126,780
40 Pupil support fringe benefits	238,578	261,130	270,270	279,729	289,519
41 Pupil support supplies	11,124	11,966	11,966	11,966	11,966
42 Pupil support other	59,175	28,650	29,510	30,400	31,310

VE #		2007-2008 ACTUAL	2008-2009 PROJECTED	2009-2010 PROJECTED	2010-2011 PROJECTED	2011-2012 PROJECTED
43	Bldgs & grounds salaries	1,176,852	1,164,209	1,134,956	1,174,680	1,215,794
44	Bldgs & grounds fringe benefits	196,833	209,116	216,435	224,010	231,851
45	Bldgs & grounds energy exp	1,607,885	1,525,534	1,560,321	1,638,337	1,720,254
46	Bldgs & grounds supplies	213,731	287,116	272,116	297,116	297,116
47	Bldgs & grounds other	223,560	421,207	433,843	446,859	460,264
48	Transportation salaries	466,099	485,497	502,489	520,077	538,279
49	Transportation benefits	71,256	71,677	74,186	76,782	79,470
50	Transportation contracted services	2,046,037	2,116,140	2,150,786	2,215,309	2,281,768
51	Transportation supplies	454,502	478,500	511,995	537,595	564,474
53	Transportation other	21,575	25,750	26,523	27,318	28,138
54	Property/ Casualty Insurance/Liab	150,531	125,710	288,971	297,640	306,569
55	Total General Expenditures	47,834,057	49,586,563	49,814,024	49,663,088	51,376,052
56	Op cap special assessments	45,292	51,690	68,510	70,565	72,682
57	Op cap Leases	305,114	318,228	327,775	337,608	347,736
58	Op cap Telephone/telecomm	26,584	84,705	87,246	89,864	92,559
59	Op cap Bldg Discretionary	41,063	43,730	25,042	25,793	26,567
60	Op cap Athletics	10,383	10,746	11,068	11,400	11,742
61	Op cap Textbooks	298,578	195,050	150,902	155,429	160,091
62	Op cap Music	13,879	14,328	14,758	15,201	15,657
63	Op cap Media	46,089	22,767	22,767	22,767	22,767
64	Op cap Eq Contingency/copiers	115,924	135,608	139,676	143,867	148,183
65	Op cap Technology Staffing	113,056	118,694	0	0	0
66	Op cap Technology Plan	621,335	368,827	438,827	438,827	438,827
67	Op Microsoft Settlement	20,098	0	0	0	0
68	Op cap Bldg Const/Maint Plan	1,147,916	356,000	491,500	354,500	340,000
69	Op cap Deferred Maintenance		350,000	81,000	218,000	418,000
70	Op cap Transportation equipment	73,165	0	0	79,568	79,568
71	Op Cap Purchase of Land	0	0	0	0	0
	Total Operating Cap Expenditures	2,878,476	2,070,373	1,859,071	1,963,388	2,174,380
72	347 - Health & Safety Physical Haza	15,646	48,000	30,000	30,000	30,000
73	349 - Health & Safety Hazardous St	2,611	15,000	15,000	15,000	15,000
74	352 - Health & Safety Enviromental	23,693	41,000	25,000	25,000	25,000
75	358 - Health & Safety Asbestos	0	5,000	5,000	5,000	5,000
76	363 - Health & Safety Fire Safety	48,030	50,000	15,000	15,000	15,000
77	366 - Health & Safety Indoor Air Qur	3,311	175,000	90,000	15,000	15,000
78	Total Health & Safety Expenditures	93,291	334,000	180,000	105,000	105,000
79	TOTAL EXPENDITURES	50,805,824	51,990,936	51,853,094	51,731,476	53,655,432
80	% Change	3%	2%	0%	0%	4%
81	\$ Change	1,591,371	1,185,112	(137,841)	(121,619)	1,923,956
82	REV OVER EXP (EXP OVER REV)					
82a	General Fund Unreserved	(510,418)	(1,608,463)	20,833	(1,481,979)	(3,040,266)
82b	General Fund Reserved	(1,687,871)	(279,697)	160,201	(116,871)	(402,863)
83	BEGINNING FUND BALANCE					
84	General Fund Unreserved	6,697,272	5,679,255	4,070,793	4,091,626	2,609,646
85	General Fund Reserved					
85a	Operating Capital	1,737,296	454,378	536,527	242,830	(13,129)
85b	Health & Safety	(206,579)	(281,587)	(561,972)	(305,223)	(230,223)
85c	Severence Pay	285,265	301,709	301,709	301,709	301,709
85d	Safe Schools	(602)	(134)	(134)	(134)	(134)
85e	Deferred Maintenance	0	155,155	73,694	270,842	334,930
85f	Reserved for Prepaid	0	5,587	5,587	5,587	5,587
86	ENDING FUND BALANCE					
87	General Fund Unreserved	5,679,255	4,070,793	4,091,626	2,609,646	(430,620)
88	General Fund Reserved					
88a	Operating Capital	454,378	536,527	242,830	(13,129)	(280,080)
88b	Health & Safety	(281,587)	(561,972)	(305,223)	(230,223)	(230,223)
88c	Severence Pay	301,709	301,709	301,709	301,709	301,709
88d	Safe Schools	(134)	(134)	(134)	(134)	(134)
88e	Deferred Maintenance	155,155	73,694	270,842	334,930	199,018
88f	Reserved for Prepaid	5,587	5,587	5,587	5,587	5,587
89	General Fund Unreserved (% of E AOP 09-10 general un & reservedwith board comments.xlsx	11.87%	8.21%	8.21%	5.25%	-0.84%

A	B	C	D	E	F	G	H	I
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
1								
2	SENIOR HIGH							
3	Gym Floor Refinish	3,000	3,000	3,000	3,000	3,500	3,500	3,500
4	Gymnasium floor repair	10,000						
5	Athletic field repair and maintenance	7,500						
6	Replace gymnasium sound system		10,000			145,000		
7	Folding Door - Auditorium		10,000	10,000	150,000			35,000
8	Running track repair/maintenance (begin studying replacement)	7,500						
9	Field House floor repair				40,000			
10	Carpet Replacement							
11	Replace Ceiling Tile-Gym	32,000	51,000	12,000			150,000	402,000
12	Roof maintenance/repair/replacement		15,000	101,000		114,000		30,000
13	Repaint							
14	Scrubber/sweeper replacement	14,000						
15	Automatic accessible doors	7,500						
16	Reduce points of entry, kiosk, improve signage	12,500			50,000			
17	Tuckpointing					300,000		
18	Parking Lot Resurface							
19	Boiler Replacement							150,000
20	Window Replacement						300,000	
21	TOTAL	\$ 104,000	\$ 123,500	\$ 126,000	\$ 203,000	\$ 43,000	\$ 453,500	\$ 620,500
22								
23	HORIZON MIDDLE SCHOOL							
24	Gym Floor Refinish	3,000	3,000	3,000	3,500	3,500	3,500	3,500
25	Athletic field repair and maintenance, improve areas for PE	10,000	5,000		15,000			
26	Concrete (stone removal/replacement)				10,000			
27	Tree replacement/Redesign				15,000			
28	Repaint							
29	Carpet Replacement				35,000			
30	Sidewalk improvements/replacement		5,000	5,000				150,000
31	Parking Lot Resurface							80,000
32	Running Track Resurface							
33	Roof maintenance/repair/replacement	6,000						
34	Recommissioning Recommendations^							
35	TOTAL	\$13,000	\$13,000	\$8,000	\$63,500	\$3,500	\$3,500	\$233,500
36								
37	ROBERT ASP ELEMENTARY							
38	Gym Floor Refinish	2,000	5,000	2,000	2,000	2,500	2,500	2,500
39	Repaint						20,000	
40	Sidewalk Repair		12,000					30,000
41	Parking Lot Resurface			30,000		25,000		25,000
42	Carpet Replacement			10,000				
43	Boiler Replacement (3)							
44	Tuckpointing				35,000			
45	Playground improvements/upgrades				30,000			
46	Roof maintenance/repair/replacement	5,500		15,000	221,000	42,000	250,000	
47	TOTAL	\$ 7,500	\$ 17,000	\$ 57,000	\$ 223,000	\$ 213,000	\$ 272,500	\$ 57,500

	A	B	C	D	E	F	G	H	I
		2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
48									
49	ELLEN HOPKINS ELEMENTARY								
50	Gym Floor Refinish	3,000	5,000	5,000	3,000	3,000	3,500	3,500	3,500
51	Track removal/redesign/end of useful life considerations				75,000				
52	Parking Lot Resurface			30,000			25,000		25,000
53	Repaint							20,000	
54	Boiler Replacement (3)				200,000				
55	Carpet Replacement			10,000					
56	Roof maintenance/repair/replacement	7,000	142,000	231,000	110,000	213,000		7,500	
57	Playground improvements/upgrades			15,000	10,000	30,000			
58	Tuckpointing							40,000	
59	TOTAL	\$ 10,000	\$ 147,000	\$ 291,000	\$ 398,000	\$ 246,000	\$ 28,500	\$ 71,000	\$ 28,500
60									
61	S. G. REINERTSEN ELEMENTARY								
62	Repaint			5,000		5,000			
63	Carpet Replacement				35,000				
64	Playground improvements/upgrades			15,000	10,000	30,000			
65	Parking Lot Resurface						25,000		
66	Sidewalks (including sidewalk to 14th Street)	13,000	2,500	2,500					
67	Grounds maintenance (erosion)	6,500	2,500						
68	Roof maintenance/repair/replacement	4,000							
69	Concrete (parking lot islands, stone removal/replacement)	7,500							
70	TOTAL	\$ 31,000	\$ 5,000	\$ 22,500	\$ 45,000	\$ 35,000	\$ 25,000	\$ -	\$ -
71									
72	PROBSTFIELD CENTER FOR EDUCATION								
73	Paint Lockers		7,000						
74	Roof maintenance/repair/replacement	18,000		61,000				34,000	
75	Window Replacement				75,000				
76	Repaint							20,000	
77	Carpet replacement	5,000	5,000	5,000				30,000	
78	Door replacement (#6)	2,500							
79	Parking Lot Resurface								
80	Boiler Replacement				35,000				
81	Tuckpointing Repair					200,000			
82	Room upgrades (CE 101)					35,000			
83	Playground improvements/upgrades	15,000	2,500			30,000			
84	Sidewalk repair/maintenance		5,000	2,500					
85	TOTAL	\$ 40,500	\$ 27,000	\$ 68,500	\$ 110,000	\$ 265,000	\$ -	\$ 84,000	\$ -
86									
87	RED RIVER ALTERNATIVE LEARNING CENTER								
88									
89	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90									
91	MAINTENANCE BUILDING								
92	Door Replacement	10,000							
93	Parking lot repair/resurfacing	35,000							
94	Building Siding				40,000				

	A	B	C	D	E	F	G	H	I
95	Interior reconfiguration	2,500							
96	Roof maintenance/repair/replacement	8,500					36,000	21,000	
97	Replace boiler/reconfigure heating system	25,000						6,000	
98	Carpet Replacement				40,000				
99	TOTAL	\$ 81,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 36,000	\$ 27,000	\$ -
100									
101	DISTRICTWIDE MAINTENANCE, EQUIPMENT, & VEHICLE								
102	Roof maintenance/repairs		25,000	25,000	25,000	25,000	25,000	25,000	25,000
103	Lawn care equipment and snow removal equipment	75,000		5,000		20,000			20,000
104	Maintenance equipment	15,000		5,000	15,000			20,000	
105	Maintenance vehicles	25,000						35,000	
106	TOTAL	\$ 115,000	\$ 30,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 25,000	\$ 80,000	\$ 45,000
107									
108	UNDEDICATED CAPITAL								
109	Undedicated	170,500	210,000	150,000	150,000	150,000	150,000	195,000	200,000
110	TOTAL	\$ 170,500	\$ 210,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 195,000	\$ 200,000
111									
112									
113	BUILDING SUMMARY								
114	Moorhead High School	104,000	123,500	128,000	203,000	43,000	562,500	453,500	620,500
115	Horizon Middle School	13,000	13,000	8,000	63,500	43,500	3,500	3,500	233,500
116	Robert Asp Elementary School	7,500	17,000	57,000	223,000	213,000	269,500	272,500	57,500
117	Ellen Hopkins Elementary School	10,000	147,000	291,000	398,000	246,000	28,500	71,000	28,500
118	S.G. Reinertsen Elementary School	31,000	5,000	22,500	45,000	35,000	25,000		
119	Probstfield Center for Education	40,500	27,000	68,500	110,000	265,000		84,000	
120	Red River Alternative Learning Center								
121	Maintenance Building	81,000			40,000		36,000	27,000	
122	Districtwide maintenance, equipment, and vehicles	115,000	30,000	35,000	40,000	45,000	25,000	80,000	45,000
123	Undedicated	170,500	210,000	150,000	150,000	150,000	150,000	195,000	200,000
124	TOTAL SUMMARY	\$ 572,500	\$ 572,500	\$ 758,000	\$ 1,272,500	\$ 1,040,500	\$ 1,100,000	\$ 1,186,500	\$ 1,185,000
125	Operating Capital	\$ 491,500	\$ 354,500	\$ 340,000	\$ 916,500	\$ 656,500	\$ 883,000	\$ 699,000	\$ 768,000
126	Deferred Maintenance	\$ 81,000	\$ 218,000	\$ 418,000	\$ 356,000	\$ 384,000	\$ 217,000	\$ 487,500	\$ 427,000
127									
128	HEALTH AND SAFETY*								
129	347 - Physical Hazard Control	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
130	349 - Hazardous Substance Management	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
131	352 - Environmental, Health & Safety Management	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
132	358 - Asbestos (AHERA Compliance)	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
133	363 - Fire and Life Safety	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
134	366 - Indoor Air Quality*	90,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
135	TOTAL	\$180,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000
136									
137	* Deferred maintenance revenue is being used to cover the Horizon recommissioning project.								
138	* Includes condensate repiping project at PCE.								
139	* Health and Safety projects will be added as needed. Levy authority to cover these projects is granted by the Minnesota Department of Education.								

TECHNOLOGY PLAN

Annual Operations

	07/08	08/09	09/10	10/11	11/12
Infrastructure		1.03			
WAN -- Fiber Optics Lease	24,000	24,720	24,720	24,720	24,720
Miscellaneous Electrical Upgrades	2,200	2,266	2,266	2,266	2,266
Cabling -- Misc. District wide	12,000	12,360	12,360	12,360	12,360
NW Links Membership	0	0	0	0	0
	<u>38,200</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>	<u>39,346</u>
Hardware					
Telephone System Maintenance	3,500	3,605	3,605	3,605	3,605
Cellular Communication	3,100	3,193	3,193	3,193	3,193
	<u>6,600</u>	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>	<u>6,798</u>
Maintenance Agreements					
Software/Support Agreement	4,800	4,944	4,944	4,944	4,944
Internet Bandwidth (minus E-Rate)	7,638	7,868	7,868	7,868	7,868
Region I Software/Support Agreement	65,487	67,452	50,000	50,000	50,000
Cisco WAN Agreements	0	0	0	0	0
	<u>77,926</u>	<u>80,263</u>	<u>62,811</u>	<u>62,811</u>	<u>62,811</u>
Department Operations					
General Supplies (Subscriptions, tools, e	2,300	2,369	2,369	2,369	2,369
Security/Clock/Paging/RF support	8,200	8,446	8,446	8,446	8,446
CD-R's & Other Media	2,000	2,060	2,060	2,060	2,060
Backup Archival Tapes	1,300	1,339	1,339	1,339	1,339
	<u>13,800</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>	<u>14,214</u>
Software Subscriptions					
AntiVirus	700	721	721	721	721
Group Calendaring/Scheduling	2,800	2,884	2,884	2,884	2,884
SSL Certificates	700	721	721	721	721
AppleWorks/iWorks	1,550	1,597	1,597	1,597	1,597
Email	4,000	4,120	4,120	4,120	4,120
Inspiration/Kidspiration	0	0	0	0	0
FileMaker Pro Server & Client New/Upgr	0	0	0	0	0
Web Filtering	18,000	18,540	18,540	18,540	18,540
SENDIT membership	1,200	1,236	1,236	1,236	1,236
Student Management Agreement	22,000	22,660	22,660	22,660	22,660
Network operating system upgrade	4,120	4,244	4,244	4,244	4,244
	<u>55,070</u>	<u>56,722</u>	<u>56,722</u>	<u>56,722</u>	<u>56,722</u>
Staff Development					
Local training classes	16,000	16,480	16,480	16,480	16,480
Operations specialized training	9,000	9,270	9,255	9,255	9,255
Intern Help (Salary)	8,200	8,446	8,400	8,400	8,400
	<u>33,200</u>	<u>34,196</u>	<u>34,135</u>	<u>34,135</u>	<u>34,135</u>
Subtotal Operational Expenditures	224,796	231,540	214,027	214,027	214,027

TECHNOLOGY PLAN

Technology Acquisitions		07/08	08/09	09/10	10/11	10/12
Infrastructure						
	WAN -- Video Network/TV & Web Studio	10,000	10,300	10,300	10,300	10,300
	WAN -- Expansion/Upgrade	0	0	0	0	0
	LAN -- Hub/Switches New/Replacement	0	0	0	0	0
		<u>10,000</u>	<u>10,300</u>	<u>10,300</u>	<u>10,300</u>	<u>10,300</u>
Hardware						
	Auditorium Operations(Lights/Sound)	5,000	5,150	2,500	2,500	2,500
	RAM/CPU Upgrades	5,000	5,150	10,000	10,000	10,000
	TV/LCD Projection System/Projection Sci	12,000	12,360	15,000	15,000	15,000
	Computer Workstations	186,000	116,580	132,000	132,000	132,000
	Network Printers	2,065	2,127	5,000	5,000	5,000
	Peripheral Add-ons	5,000	5,150	5,000	5,000	5,000
	Data Servers/upgrades	5,000	5,150	10,000	10,000	10,000
	Emerging Technologies	30,000	30,900	5,000	5,000	5,000
		<u>250,065</u>	<u>182,567</u>	<u>184,500</u>	<u>184,500</u>	<u>184,500</u>
Software						
	Student Management System Options	0	0	0	0	0
	New/Curriculum Contingency	5,000	5,150	25,000	25,000	25,000
		<u>5,000</u>	<u>5,150</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Staff Development						
	Specialized Training--New Technologies	9,000	9,270	5,000	5,000	5,001
		<u>9,000</u>	<u>9,270</u>	<u>5,000</u>	<u>5,000</u>	<u>5,001</u>
	Subtotal Technology Acquisitions	209,048	207,287	224,800	224,800	224,801
	Subtotal Operational Expenditures	<u>159,779</u>	<u>231,540</u>	<u>214,027</u>	<u>214,027</u>	<u>214,027</u>
	TOTAL TECHNOLOGY PLAN	368,827	438,827	438,827	438,827	438,828
	Transfer to Construction Tech	0	0	0	0	0
	Final Technology Plan	368,827	438,827	438,827	438,827	438,828

Microsoft Cy Pres Settlement

	2007-08
General Purpose/Hardware	Projected
	0.00
	11,720.64
	0.00
Total Hardware	11,720.64
Software	
	4,759.00
	3,618.00
	0.00
Total Software	8,377.00
Total Cy Pres Settlement	20,097.64 221,453

2009-10 Staffing Plan

Licensed Staff (FTE)	2008-09 Budget	2008-09 Actual	2009-10 Budget	Increase (Decrease)
Elementary (K-5)	87	87	83	-4
Middle School (6-8)	55	56	49	-7
High School (9-12)	70.708	70.646	56.4	-14.246
Alternative Education	8.522	9.058	7.058	-2
Special Education ***	111.41	111.25	107.25	-4
ESL	6.528	6.528	5.528	-1
Elementary Art	3	3	3	0
Elementary Music	6.8	6	6.8	-0.8
Elementary Physical Education	6.5	6	6.5	-0.5
Gifted and Talented	2.5	2.5	1.5	-1
Administrative	10	10	10	0
Media Specialists	5	5	3	-2
Counselors	11	11	10	-1
School Nurses	2	2	2	0
Supervisory	6	7	6	-1
Total Licensed Staff	391.968	392.982	357.036	-38.546
Federal Programs/Grants **	16.25	16.25	16.25	0
Non-Licensed Staff				
Administrative	2	1	1	0
Supervisory	9	8	7	-1
Paraprofessionals*	155.22	159.3654	148	-11.3654
Non-Aligned/TCI	31.94	30.8125	20.812	-10.0005
Clerical	45.525	43.525	39	-4.525
Custodial	33	32	32	0
Total Non-Licensed Staff	276.685	274.7029	247.812	-26.8909

Administrative and supervisory line items include reductions and changes during fiscal)

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

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

*** Includes positions filled by purchased services.

The following chart provides information regarding the average class sizes at each grade level. The district annual plan provides for class sizes within the following parameters:

Student to Teacher Ratios

	03-04	04-05	05-06	06-07	07-08	08-09	09-10
Grade Level							
Elem K-3	25:1	25:1	25:1	25:1	25:1	25:1	25:1
Elem 4-5	29:1	29:1	29:1	29:1	29:1	29:1	29:1
Middle School	30:1	30:1	30:1	30:1	30:1	30:1	33:1
High School	30:1	30:1	30:1	30:1	30:1	30:1	36:1

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

Average Class Size

	03-04	04-05	05-06	06-07	07-08	08-09	Projected 09-10
	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size
Kindergarten	21	23	22	23	22	22	22
Grade 1	22	24	24	24	24	24	24
Grade 2	23	24	25	23	23	24	25
Grade 3	24	25	25	25	26	25	28
Grade 4	24	25	26	25	25	27	28
Grade 5	26	26	26	28	26	29	28
Grade 6	27	26	29	30	27	29	32
Grade 7	29	29	26	25	30	27	34
Grade 8	30	26	26	26	27	31	32
District Average K-3	23	24	24	24	24	23	25
District Average K-5	24	25	25	24	23	25	26
District Average 6-8	29	27	27	27	28	29	33

Independent School District Name & No. MOORHEAD AREA PUBLIC SCHOOL:
 Grade Progression Ratios: Historical and Projected Enrollments

Adjusted Average Daily Membership (ADM) by Fiscal Year

(B) Grade	(C) Actual FY 2004	(D) Ratio 04 to 05	(E) Actual FY 2005	(F) Ratio 05 to 06	(G) Actual FY 2006	(H) Ratio 06 to 07	(I) Actual FY 2007	(J) Ratio 07 to 08	(K) Actual FY 2008	(L) Ave. Grade Progress Ratio	(M) Projected FY 2009	(N) Projected FY 2010	(O) Projected FY 2011	(P) Projected FY 2012
EC	46.93		49.10		56.01		61.35		72.81		57.24	60.00	62.00	65.00
HK	19.17		21.66		23.20		23.46		22.91		22.08	22.00	22.00	24.00
K	291.22	1.13	354.14	1.11	332.00	1.12	368.31	1.09	329.55	1.12	335.04	338.00	338.00	341.00
1	355.08	1.01	351.06	1.02	418.03	0.98	399.11	0.99	428.76	1.00	393.12	398.32	401.53	401.53
2	355.31	0.98	358.94	1.03	357.72	1.00	410.94	1.00	395.94	1.00	429.29	393.61	398.81	402.03
3	400.89	0.95	349.46	1.03	368.47	1.02	356.99	1.01	410.35	1.00	396.59	430.00	394.26	399.47
4	333.81	1.02	382.35	1.02	360.42	1.03	375.80	1.03	360.69	1.02	411.93	398.12	431.65	395.77
5	407.11	1.01	340.13	1.04	390.63	1.02	370.35	1.00	387.46	1.03	369.63	422.14	407.99	442.35
6	430.34	1.01	411.05	1.01	352.90	1.02	416.74	1.02	371.09	1.02	398.70	380.36	434.39	419.83
1-6 Total	2282.54		2192.99		2248.17		2329.93		2354.29		2399.26	2422.54	2468.63	2460.98
7	411.86	0.99	435.97	0.97	414.59	1.03	361.04	1.02	424.41	1.00	376.95	405.00	386.36	441.25
8	422.87	1.02	407.33	1.02	423.03	1.07	425.83	1.02	369.86	1.03	425.56	377.97	406.10	387.41
9	457.84	1.04	432.55	1.02	415.64	1.01	453.54	1.00	434.79	1.02	382.48	440.08	390.87	419.95
10	423.14	1.00	478.42	0.95	442.52	1.02	419.29	0.98	453.63	0.99	443.16	389.84	448.55	398.39
11	469.64	0.99	423.18	0.99	459.94	0.97	449.38	0.97	412.17	0.98	447.67	437.34	384.72	442.66
12	457.11		467.05		417.31		438.24		433.79		403.03	437.75	427.64	376.19
7-12 Total	2642.46		2644.50		2567.03		2547.32		2528.65		2478.85	2487.97	2444.24	2465.85
EC-12 Total	5282.32	1.01	5262.39	1.02	5226.41	1.03	5330.37	1.01	5308.21	1.02	5292.48	5330.51	5334.86	5356.82
Change	N/A		-19.93		-35.98		103.96		-22.16		-15.73	38.03	4.35	21.96

VEHICLE INVENTORY																		
ID #	Vehicle Type	Year	Chassis	Body	Fuel Type	Capacity	6/3/2003	6/4/2004	6/10/2005	6/1/2006	6/1/2007	6/4/2008	6/5/2009	Miles	Special Equipment	Scheduled Replacement	Purchase Price	Notes
		Model																
93	SCHOOL BUS	1993	IHC	THOMAS	DIESEL	78	100,798	103,900	104,090	104,200	104,367	104,552	105,186	634		2005	\$ 53,485	Delayed Replacement - Being used as a spare only
94	SCHOOL BUS	1993	IHC	THOMAS	DIESEL	78	114,540	120,082	120,221	120,298	120,348	120,487	120,626	139		2005	\$ 53,760	Delayed Replacement - Being used as a spare only
96	SCHOOL BUS	1995	IHC	AMTRAN	DIESEL	77	105,877	117,318	129,812	141,344	151,577	154,007	157,545	3,538		2007	\$ 48,767	Delayed Replacement - replacing bus 95 first
87	SCHOOL BUS	1996	IHC	THOMAS	DIESEL	77	87,984	96,483	108,393	113,363	116,802	118,011	119,206	1,195	Lift Equipped	2008	\$ 56,575	Delayed Replacement -
89	SCHOOL BUS	1996	IHC	THOMAS	DIESEL	77	111,626	125,341	139,796	141,312	142,136	142,377	143,813	1,436	Lift Equipped	2008	\$ 56,575	Delayed Replacement -
83	SCHOOL BUS	1998	IHC	Blue Bird	DIESEL	30	53,111	61,275	66,044	76,338	81,521	93,548	106,323	12,775	Lift Equipped	2010	\$ 59,104	
84	SCHOOL BUS	1998	IHC	Blue Bird	DIESEL	31	51,376	64,531	76,810	89,498	104,577	116,039	130,476	14,437	Lift Equipped	2010	\$ 59,104	
00-103	MINI-VAN	2000	GMC	Safari (red)	GASOLINE	7	43,605	56,764	72,837	75,994	79,091	83,057	85,480	2,403		2010	\$ 22,734	
00-104	MINI-VAN	2000	GMC	Safari(Teal Blue)	GASOLINE	7	49,922	69,245	87,544	102,195	120,105	139,297	155,739	16,442		2010	\$ 22,692	
05-105	AWD	2000	DODGE	Durango	GASOLINE	7		new	64,950	76,308	79,460	85,858	92,357	6,499		2010	\$ 12,995	
71	SCHOOL BUS	2001	GMC	Blue Bird	DIESEL	77	43,011	61,693	79,991	88,208	96,162	105,300	117,701	12,401		2013	\$ 54,692	
72	SCHOOL BUS	2001	GMC	Blue Bird	DIESEL	77	41,525	57,650	73,186	91,020	101,933	111,850	122,405	10,555		2013	\$ 54,692	
73	SCHOOL BUS	2004	IHC	Blue Bird	DIESEL	77	new	4618	15,287	22,410	38,049	48,565	57,192	8,627		2016	\$ 60,289	
74	SCHOOL BUS	2004	IHC	Blue Bird	DIESEL	77	new	5988	16,667	26,967	36,357	46,157	55,819	9,662		2016	\$ 60,460	
05-106	MINI-VAN	2005	DODGE	Caravan	GASOLINE	7		new	4128	20,872	38,757	56,094	74,017	17,923		2016	\$ 25,450	
75	SCHOOL BUS	2006	IC Bus	IC Bus	DIESEL	77		new	775	19,986	34,613	52,563	68,280	15,697		2018	\$ 63,531	
86	SCHOOL BUS	2006	IC Bus	IC Bus	DIESEL	47		new	763	15,655	29,538	45,337	60,246	14,909	Lift Equipped	2018	\$ 73,437	
76	SCHOOL BUS	2007	IC Bus	IC Bus	DIESEL	77		new	984	8,623	21,153	33,685	33,685	12,532		2019	\$ 67,036	
88	SCHOOL BUS	2007	IC Bus	IC Bus	DIESEL	45		new	9741	24,155	39,431	52,284	52,284	12,853	Lift Equipped	2019	\$ 74,036	
77	SCHOOL BUS	2008	IC Bus	IC Bus	DIESEL	77				new	14,155	28,540	28,540	14,385		2020	\$ 70,622	
														189,042				

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.

Revenue projections include increases in the price charged for milk, breakfast, and lunch. These increases will be presented to the school board on July 20, 2009 for approval.

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.

1 Manual for the Uniform Financial Accounting and Reporting System for Minnesota schools
ppIII-2

Basic Assumptions

The number of paid, free and reduced price lunches will remain the same as 2008-09.

Prices used to develop revenue projections were as follows:

Category	2009-10 Price	Increase Over 2008-09
Milk	.35	.05
Breakfast	.60	.10
Lunch – Elementary	1.50	.10
Lunch – Secondary	1.75	.15
Lunch – Adult	3.10	.10

Reimbursements

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

The per meal reimbursement for commodities will remain neutral.

The per meal federal reimbursement (cash) for paid meals will remain neutral.

The per meal federal reimbursement (cash) for free and reduced meals will increase yearly by .03 per breakfast, .07 per lunch, and .01 for snacks.

The state reimbursement (cash) for kindergarten milk will increase by .06.

2009-10 Reimbursements (2008-09 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):

\$.1875 each meal (lunch)

Federal Reimbursement:

\$.23 Paid lunch
\$2.14 Reduced lunch
\$2.54 Free lunch
\$.24 Paid breakfast
\$1.08 Reduced breakfast
\$1.38 Free breakfast
\$.06 Paid Snack
\$.35 Reduced Snack
\$.69 Free Snack

K-Milk Reimbursement:

\$.17 Milk - Federal
\$.20 Milk - State

FUND BALANCE DEFINITIONS

Line #

Miscellaneous Local Revenue **2**
Catered meals (lunch) to Headstart Program at Probstfield.

Purchased Services **14**
Costs include supervision, administrative services, repairs and maintenance, printing/publications, travel/professional development, consulting fees, operation ; maintenance.

Food Costs (USDA Commodities) **15**
Based on the number of reimbursable student meals (lunch only) that were served the previous school year.

Fund Balance Projections **24**
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)**

Line #

	2007-08 ACTUAL	2008-09 PROJECTED	2009-10 PROJECTED	2010-11 PROJECTED	2011-12 PROJECTED
REVENUES:			1.02	1.02	1.02
Other local and county sources:					
1 Interest	26,421	20,000	20,400	20,810	21,230
2 Miscellaneous local revenues	36,118	1,134	0	0	0
3 Subtotal other sources	62,539	21,134	20,400	20,810	21,230
State sources:					
4 Lunch/Breakfast program aid	127,995	126,077	128,600	131,170	133,790
Federal sources:					
5 Lunch program aid	704,696	716,975	731,310	745,940	760,860
6 Food distribution program	96,329	105,800	107,920	110,080	112,280
7 Subtotal federal sources	801,025	822,775	839,230	856,020	873,140
8 Sale of food	874,068	891,967	936,570	955,300	974,410
10 TOTAL REVENUES	1,865,627	1,861,953	1,924,800	1,963,300	2,002,570
11 % CHANGE	2.81%	-0.20%	3.38%	2.00%	2.00%
12 \$ CHANGE	50,964	(3,674)	62,847	38,500	39,270
EXPENDITURES:			1.03	1.03	1.03
Pupil support services:					
12 Salaries and wages	454,831	458,126	471,870	486,026	500,607
13 Employee benefits	75,106	81,369	83,810	86,324	88,914
14 Purchased services	240,489	316,672	326,170	335,960	346,040
15 Food costs-USDA commodities	75,203	91,050	93,780	96,590	99,490
16 Food costs, milk and supplies	1,041,752	988,000	1,017,640	1,048,170	1,079,620
17 Equipment/Construction	20,107	80	20,000	20,600	21,220
18 Other expenditures	27,937	30,000	30,900	31,830	32,780
19 TOTAL EXPENDITURES	1,935,425	1,965,297	2,044,170	2,105,500	2,168,671
20 % CHANGE	9.62%	1.54%	4.01%	3.00%	3.00%
21 \$ CHANGE	169,784	29,872	78,873	61,330	63,171
22 REV OVER EXP (EXP OVER REV)	(69,798)	(103,344)	(119,370)	(142,200)	(166,101)
23 BEGINNING FUND BALANCE	524,247	454,449	351,105	231,735	89,535
24 ENDING FUND BALANCE	\$454,449	\$351,105	\$231,735	\$89,535	(\$76,566)
25 Fund Balance as a % of Expenditures	23.48%	17.87%	11.34%	4.25%	-3.53%

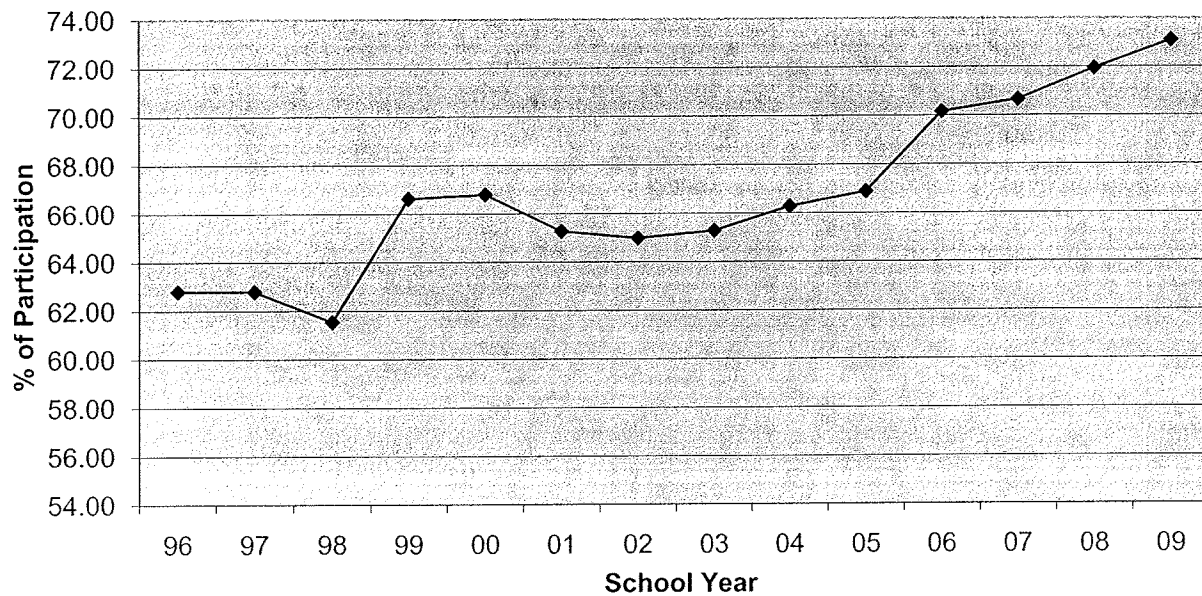
ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)

MONTH	ADP	HS	MS	ASP	HOP	RE	TOTAL
2006-07							
SEPTEMBER	3275	27.6	96.5	93.6	93.8	95.0	71.0
OCTOBER	3274	27.2	93.7	97.1	98.2	96.5	71.7
NOVEMBER	3285	27.0	93.7	95.6	95.8	97.5	71.5
DECEMBER	3237	26.7	92.7	95.4	95.3	96.9	71.1
JANUARY	3214	26.9	93.7	95.1	93.6	95.0	70.9
FEBRUARY	3173	28.2	92.1	93.5	92.1	92.7	70.2
MARCH	3211	28.9	91.6	95.1	94.9	95.4	71.4
APRIL	3221	26.1	93.3	97.1	97.4	97.0	72.7
MAY	3005	24.1	89.8	86.9	89.4	90.9	67.1
TOTAL	3206						70.66
2007-08							
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						71.94
2008-09							
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						73.10

Fiscal Year % Participation

96	62.80
97	62.80
98	61.54
99	66.62
00	66.79
01	65.27
02	64.98
03	65.28
04	66.28
05	66.88
06	70.16
07	70.66
08	71.94
09	73.10

Participation



IV. COMMUNITY EDUCATION

INTRODUCTION

The district census is currently at 40,085, an increase of 860 over the prior year figure of 39,225. The Early Childhood census fluctuates based on data collected on new births, adoptions (as available) and moves into and out of the district.

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 Education1

Levies are certified in December of each year for the forthcoming school year. Community Education funds are categorical funds, meaning they cannot be transferred from one fund to another.

General Community Education revenue is based on district population. Our population for fiscal year 2009 was 39,225. In 09-10 the population is projected to be 40,085. For 2009-2010, the multiplier per capita is \$5.42.

The 2001 legislature approved an additional levy to provide for youth enrichment activities outside of school hours. Moorhead receives \$31,067 in the general Community Education fund.

Fees 2

Since local and state funding probably will decrease, we need to look at income from fees to help maintain present programs. An attempt has been made to increase income derived from fees by improving marketing efforts and by providing quality programs with maximum customer service. In addition, non-resident participants in subsidized programs pay higher fees and we will continue to evaluate charging higher fees to all non-residents in programs when possible. We also seek donations for our programs. On-line registration was added in 2003-2004 and met with great success, both in terms of staff time and revenue generated.

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. In 2009-10 these offerings will be included in our regular catalog.

REVENUE (Continued)

Line #

Adult Basic Education 5

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 at a rapid rate.

Interest 6

The projected decrease in our Fund Balance will result in less interest income.

Early Childhood Family Education 7

The ECFE state grant and local levy are based on the number of children in the district age 0-4. The population high was 2323 in 1994-95. The count in November 2008 was 1985. The per capita funding in 2005 was \$96. The formula increased to \$112 for the 2006-2007 school year and has been at \$120 for the past three years.

Kindergarten Readiness 8

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. According to Greg Sogaard, Program Finance - Education Finance at the Minnesota Department of Education, "School Readiness aid entitlement numbers are ALWAYS an ESTIMATE until final payments are made to school districts." The program will be supplemented with grant dollars when possible.

Other 10

This category includes early childhood screening, non-public school funds and grants. We are to receive between \$30-\$50 from the 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. Although grants are used to supplement our programs, they cannot be anticipated and are difficult to rely on for future funding.

EXPENDITURES

Line #

General Community Education 14

These expenses are for the administration and support services for general community education programs. Community Education and district marketing costs programs are included. Expenses for Service Learning, after-school enrichment, and adult enrichment are included.

Choices 15

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

Adult Basic Education 17

All costs related to the operation of the Adult Basic Education program including licensed teachers, paraprofessionals, administration, rent, and support services. This line also includes costs related to technology and rent.

Early Childhood Family Education 18

All costs related to the Early Childhood Family Education program including licensed teachers, paraprofessionals, and rent. Administrative and support services are shared with the Kindergarten Readiness programs.

Kindergarten Readiness 19

All of the costs related to assisting children ages 3 1/2 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 the ECFE program.

Other 21

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 EDUCATION (04)**

LINE #	2007-08 ACTUAL	2008-09 Projected	2009-10 Projected	2010-11 Projected	2011-12 Projected
				1.02	1.02
REVENUES:					
1	366,421	334,690	212,594	216,846	221,183
2	239,706	182,249	188,200	191,964	195,803
			80,292	81,898	83,536
4	28,424	26,000	26,000	26,520	27,050
		874	1,000	1,500	1,530
5	338,760	388,388	400,850	408,867	417,044
6	0	500	500	510	520
7	224,793	231,336	241,376	246,204	251,128
		19,196	20,000	20,400	20,808
8	66,009	60,651	61,860	63,097	64,359
		15,155	15,500	15,810	16,126
			0	0	0
			185,936	189,655	193,448
10	224,863	188,000	62,985	64,245	65,530
11	1,488,976	1,447,039	1,497,093	1,527,035	1,557,576
12	8.88%	-2.82%	3.46%	2.00%	2.00%
13	121,436	(41,937)	50,054	29,942	30,541
EXPENDITURES:					
14	465,184	473,207	383,854	397,229	409,145
			74,238	76,465	78,759
15	24,857	24,470	26,000	26,780	27,583
17	397,888	392,496	400,850	412,876	425,262
18	229,499	237,868	240,205	247,411	254,833
19	77,015	58,886	62,677	64,557	66,494
			185,936	189,655	195,345
21	297,763	188,000	62,584	64,462	66,395
22	1,492,206	1,374,927	1,436,344	1,479,434	1,523,817
23	2.71%	-7.86%	4.47%	3.00%	3.00%
24	39,347	(117,279)	61,417	43,090	44,383
25	(3,230)	72,112	60,749	47,601	33,758
26	(33,310)	(36,540)	35,572	96,321	143,922
27	(\$36,540)	\$35,572	\$96,321	\$143,922	\$177,680
28	-2.45%	2.59%	6.71%	9.73%	11.66%

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 10
As required by bond payment schedule.

Interest on bonds 11
As required by bond payment schedule.

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

LINE #	2007-2008 Actual	2008-2009 PROJECTED	2009-2010 PROJECTED	2010-2011 PROJECTED	2011-2012 PROJECTED
REVENUES:					
1 Local property tax levy	4,630,929	6,210,034	6,348,825	6,310,237	6,311,286
2 OPEB Bonds Levy			365,277	460,985	495,387
Other local sources:					
3 Proceeds of refunding bonds	0	0	0	0	0
4 Interest income	1,637,656	0	0	0	0
4.1 Sale of Townsite					
4.2 Interest from Bonds					
State sources:					
5 HACA (Homestead credit)	535,516	528,572	included in levy	included in levy	included in levy
6 Border city aid	581,876	585,250	included in levy	included in levy	included in levy
7 Other appropriations	included in levy	included in levy	included in levy	included in levy	included in levy
8 State aid / Equalization Aid	557,950	138,791	0	0	0
	1,675,342	1,252,613	0	0	0
9 Total revenues	7,943,927	7,462,647	6,714,102	6,771,222	6,806,673
EXPENDITURES:					
10 Principal on bonds	3,095,000	3,215,000	3,380,000	3,500,000	3,675,000
11 Interest on bonds	4,606,725	2,807,687	2,666,500	2,503,500	2,334,749
11a OPEB Bond			365,277	460,985	495,387
12 Other debt service	834	900	900	900	900
13 Total expenditures	7,702,559	6,023,587	6,412,677	6,465,385	6,506,036
14 Revenues over (under) expenc	241,369	1,439,060	301,425	305,837	300,637
15 Other Financing Sources					
16 Sale of refunding bonds					
16a Payment to refunded bond					
17 Bond Premium					
18 Total other financing sources					
19 BEGINNING FUND BALANCE	42,450,013	42,691,381	44,130,441	44,431,866	44,737,703
20 ENDING FUND BALANCE	\$42,691,381	\$44,130,441	\$44,431,866	\$44,737,703	\$45,038,340