



MOORHEAD

AREA PUBLIC SCHOOLS

2022-2023

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.

2022-2023
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SCHOOL BOARD

	Term Expiration
Melissa Burgard, Chairperson	January 2025
Cassidy Bjorklund, Vice Chairperson	January 2025
Kara Gloe, Clerk	January 2023
Rachel Stone, Treasurer	January 2023
Scott Steffes, Director	January 2025
Matt Valan, Director	January 2025
Keith Vogt, Director	January 2023

CENTRAL OFFICE TEAM

Dr. Brandon Lunak, Superintendent

Dr. Jeremy Larson, Assistant Superintendent of Learning and Accountability

Kristin Dehmer, Executive Director of Human Resources and Operations

Duane Borgeson, Executive Director of Learner Support Services

Dan Markert, Executive Director of Information Systems and Instructional Support

Brenda Richman, Executive Director of Community Engagement and Public Relations

**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 1,614 people in full and part-time positions. The district operates a maintenance garage, an education center, 5 elementary schools K-4, a middle school, a high school, a career academy, and an area learning center.

OBJECTIVES OF THE ANNUAL OPERATING PLAN

1. To approve the 2022-2023 preliminary budget.
2. To project revenue and expenditures for a three-year period beyond the current budget.
3. To present historical information.
4. To have the above information organized in such a manner that it may be used as a tool in the district's long-range planning process.

MOORHEAD AREA PUBLIC SCHOOLS

Operating Levy Priority Areas Update

June 2018

Priority Area 1: To provide a source of stable and predictable revenue to avoid further reductions including teacher and staff layoffs, program reductions or elimination, and reduced services.

Minnesota's financial outlook for the state has improved in the last couple of years. For the 2015-2016 and the 2016-2017 school years, two percent was added to the basic per pupil formula.

In 2010, the district had been projecting deficits of \$2 million for 2011-2012, \$2.18 million for 2012-2013, and \$3.7million for the 2013-2014 school year. Combining the referendum revenue with the increase in state aid, these deficits have been addressed and the fund balance has been stabilized.

Priority Area 2: To provide resources necessary to preserve and improve class sizes in the core academic areas at the secondary level and to preserve and improve class sizes at the elementary level.

Moorhead High School

Since 2011-2012 the high school has seen an increase in staffing in the following areas: Instrumental music, vocal music, English/Language Arts, mathematics, science, retained positions added with EduJobs funds (2.123 FTE in the areas of science, mathematics and English/Language Arts). The additional FTE allotments added to the high school allowed the high school to stay at or slightly below the district's targeted staffing ratio of 30:1 in core subjects

Horizon Middle School

2011-2012 School Year - Since 2011-2012, Horizon has seen an increase in staff in the following areas: instrumental music, vocal music, STEM, ELL, literacy support, mathematics, dean of students; teachers now teach 5 out of 6 classes which dramatically impacted class size; retained positions added with EduJobs funds. World Languages were increased 2.5 FTE to add world language offerings (Spanish and Chinese). STEM offerings also increased with this additional allotment.

Elementary School

Retained positions added with EduJobs funds and additional sections were added to accommodate increased enrollment and to remain within the district's targeted class size range.

District Wide Teaching FTE Changes

Year	Licensed Staffing	Increase/Decrease
2016-2017	476.10	17.08
2017-2018	503.86	27.76
2018-2019	525.89	22.03
2019-2020	551.67	18.83
2020-2021	573.72	22.05
2021-2022	573.72	0.00
2022-2023	574.42	.07

MOORHEAD AREA PUBLIC SCHOOLS

Operating Levy Priority Areas Update

June 2023

Priority Area 3: To repair and replace aging technology equipment and expand student use of and access to technology. (\$294,000)

The Technology Department has conducted district wide technology audit, completed network infrastructure upgrade, upgraded wireless access points, upgraded the district's phone system, increased technology integration to include the expansion of online learning options (Haiku), transitioned to a more user-friendly data warehouse, implemented online teacher evaluation system, began a replacement cycle to bring the district's hardware back into a 5-6 year replacement cycle, added computer labs or iPads to accommodate the district's STEM initiative, upgraded security cameras and added cameras in buildings that did not have cameras. Increased student engagement and collaboration were common themes from this year's one-to-one technology pilot program in Moorhead Area Public Schools. The pilot examined the financial feasibility and instructional impact of a school-owned one-to-one student-computing environment. The School Board approved the Technology Integration Task Force's recommendation to implement a one-to-one computing environment for grades 6-8 students for 2016-17.

Priority Area 4: To provide increased access to world language. (\$158,000)

Moorhead High School

2011-2012 School Year- Added Chinese

2012-2013 School Year- Added additional sections of Chinese based on student demand.

Horizon Middle School

2012-2013 School Year- Added Spanish and Chinese offerings.

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

Priority Area 5: To Provide increased access to early childhood programs. (\$158,000)

2010-2011 School Year- Added Jump Start in January 2011 to serve an additional 36 at-risk preschool students in collaboration with Head Start.

2011-2012 School Year- Continued Jump Start and expanded preschool offerings. Leverage funding sources to maximize the use of resources from Community Education, special education, general education.

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

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

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

2015-present- Enhance Jump Start and preschool programming

I. GENERAL FUND

INTRODUCTION

The district is anticipating 2022-2023 General Fund revenues of \$110 million. This reflects an increase of approximately \$1.8 million compared to 2021-2022. This increase is due primarily to the additional COVID dollars we will receive.

Moorhead School District residents voted on November 8, 2016, for an operating levy renewal that provides \$223.66 per pupil in voter-approved funding each year for the next 10 years beginning with the 2018-19 school year. The vote was 12,274 yes and 6,853 no. 99% of Minnesota school districts use operating levy funding. Statewide the average operating levy authority is \$1,187 per pupil. Moorhead Area Public Schools is below state average at \$947.66 per pupil — of which \$223.66 is voter approved and \$724 is board approved. The operating levy generates approximately \$1.5 million for the school district. This levy will expire in 2028.

Expenses for the General Fund are anticipated to be \$110 million. This reflects an increase of approximately \$725,000 compared to projected expenditures from 2021-2022. The primary reason for this increase is due to the expenses of COVID.

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 unless during a funding year. The general ed basic aid currently is \$6,883 per ADM, an increase from 2020-21 of \$6,567. Assumed increases to expenditures range from approximately 2% for salaries to typically 4% for health insurance premiums. Energy costs are generally assumed to increase at a 5% annual rate. Other expenses are assumed to increase using the Consumer Price Index (CPI), which is typically in the range of 2-3% annually.

The net result of the recommended General Fund budget is a combined restricted and unassigned fund balance decrease of \$2 million compared to 2021-2022. The June 30, 2023 restricted and unassigned General Fund balance is projected to be \$16.8 million, or 15.19 % 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 2022.

This version of the Annual Operating Plan (AOP) continues to reflect the changes that were made to the district's fund balance policy in 2011. The purpose of the policy revision was to create fund balance classifications that allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB)

REVENUE

Line

Property Taxes

1

The property taxes for fiscal year 2022 remain relatively flat compared to 2023 with the primary source within that category being operating levy revenue. This also includes the ice levy.

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/3rd 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 extracurricular 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, student activity accounts, and other miscellaneous sources.

General Education Aid

5

This represents the state's share of the basic general education revenue that includes transportation revenue.

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. Additional Federal Aid was received for COVID-19 in FY22.

Operating Capital**12-13**

The formula for calculating operating capital revenue is \$79 plus \$109 multiplied by the facilities age index (1.0 for 2021-22) multiplied by the adjusted pupil units. In addition, districts that operate year round programs are entitled to \$31 for each pupil unit attending a year round program. The aid/levy proportion is the same percentage as the general education formula allowance funding.

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

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

Lease Levy**16**

The district is authorized under MN Statute 126C.40 to levy for the cost of leasing space for instructional purposes or for school storage. The district submits an annual application to the Minnesota Department of Education (MDE) for approval. The total levy for a year must not exceed \$212 times the resident pupil units for the fiscal year to which the levy is attributed.

Sale of Equipment/Property**17**

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

EXPENDITURES

LINE #

Administration and Support Services

22-25

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

Regular and Vocational Instruction

26-30

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

31-34

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

35-38

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

39-42

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

43-48

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

Transportation Services

49-53

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

Property/Liability Insurance

55

OPERATING CAPITAL EXPENDITURES

Capital expenditures consist of expenditures for acquisition, additions, or improvement of sites, buildings, and equipment.

Special Assessments 57

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 58

The annual lease payment for the 2012 multi-purpose room addition at S.G. Reinertsen is also included, and for the 2015 the Robert Asp Elementary and Probstfield Center for Education additions are included. For 2016 the new addition to S.G.Reinertsen. The purchase of Vista 2018 and the Career Academy.

Telephone/Telecommunications 59

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

Athletics 61

This item is for additions and replacement of athletic equipment.

Curriculum Resources 62

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

Equipment Contingency Fund/ Copier Lease 65

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 66

The technology plan is attached and details the annual operating costs and planned acquisitions.

Building Construction and Maintenance Plan Long Term Facilities Plan 67

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

Transportation Equipment 70

This allocation is used to purchase school buses or vans.

Health and Safety Expenditures 73-78

The State Commissioner of Education has approved all of the expenditures included in this category. To be considered by the Commissioner for health and safety funding projects must be related to hazardous substance removal, fire and life safety code repairs, labor and industry regulated facility and equipment violations, or health, safety, and environmental management including indoor air quality management. MN Statute 123B.57 defines the health and safety program. This was included in the Long Term Facilities Plan but we still separate the expenses.

	FY21	FY22	FY23	FY24	FY25	FY26
GENERAL FUND (01)	Actual	Revised	Projected	Projected	Projected	Projected
REVENUES						
1 Property Taxes	6,944,475	7,819,105	8,135,322	8,135,322	8,135,322	8,135,322
2 Local Sources	1,737,255	2,478,644	2,721,450	2,747,860	2,774,797	2,802,273
3 General Education Aid	59,454,645	60,779,801	63,413,032	64,745,924	64,887,674	65,708,549
4 Other State Aids	971,192	1,104,557	1,226,122	1,226,122	1,226,122	1,226,122
5 Special Education Aid	13,515,736	14,552,956	14,689,244	14,983,029	15,282,689	15,588,343
6 Federal Aids Grants	10,136,614	15,774,669	14,476,820	3,695,380	3,724,511	3,754,225
7 Pension	417,420	500,000	500,000	500,000	500,000	500,000
8 Capital Outlay/LTFM	5,263,621	5,694,483	5,414,636	5,534,396	5,365,257	5,365,257
9 TOTAL REVENUES	98,440,958	108,704,215	110,576,626	101,568,032	101,896,373	103,080,091
EXPENDITURES						
10 Administration	6,333,595	6,340,402	6,509,880	6,649,700	6,794,300	6,942,250
11 Regular Instruction & Vocational	42,641,758	46,073,545	45,141,883	45,032,430	46,005,200	47,000,740
12 Special Services	21,071,281	22,128,738	22,485,500	22,968,570	23,462,840	23,968,570
13 Instructional Support	6,551,382	6,122,608	6,313,220	6,453,920	6,598,230	6,746,270
14 Pupil Support	3,584,310	3,953,812	3,691,850	3,767,860	3,845,640	3,925,240
15 Buildings & Grounds	7,675,402	8,044,959	16,326,020	7,708,230	7,843,050	7,980,730
16 Transportation	5,268,762	5,590,593	5,715,710	5,744,030	5,772,980	5,802,570
18 Capital Outlay/LTFM	4,363,733	11,743,662	4,539,458	4,008,040	4,042,711	4,731,191
20 TOTAL EXPENDITURES	97,490,222	109,998,219	110,723,521	102,332,780	104,364,951	107,097,561
21 REVENUES OVER (UNDER) EXPENDITURES						
22 Restricted	899,888	(6,049,179)	875,178	1,526,356	1,322,546	634,066
23 Unassigned	50,848	4,755,175	(1,022,073)	(2,291,104)	(3,791,125)	(4,651,536)
24 Restricted & Unassigned Combined	950,736	(1,294,004)	(146,895)	(764,748)	(2,468,578)	(4,017,470)
ENDING FUND BALANCE						
25 Restricted	10,099,275	4,050,096	4,925,274	6,451,630	7,774,177	8,408,243
26 Unassigned	8,159,491	12,914,666	11,892,593	9,601,490	5,810,365	1,158,828
27 Restricted & Unassigned Combined	18,258,766	16,964,762	16,817,867	16,053,120	13,584,541	9,567,071
28 Unassigned as % of Expenditures	8.37%	11.74%	10.74%	9.38%	5.57%	1.08%
29 Restricted & Unassigned as % of Total Expenditure	18.73%	15.42%	15.19%	15.69%	13.02%	8.93%
FOOD SERVICE (02)	FY21 Actual	FY22 Revised	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
30 Revenues	3,518,593	3,636,097	3,966,210	4,043,540	4,122,420	4,202,870
31 Expenditures	3,382,853	3,754,607	3,926,320	4,039,910	4,156,910	4,277,410
32 REVENUES OVER (UNDER) EXPENDITURES	135,740	(118,510)	39,890	3,630	(34,490)	(74,540)
33 ENDING FUND BALANCE	802,897	684,387	724,277	727,907	693,417	618,877
COMMUNITY EDUCATION (04)	FY21 Actual	FY22 Revised	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
34 Revenues	2,197,060	2,435,590	2,484,302	2,533,988	2,584,668	2,636,361
35 Expenditures	1,880,723	2,429,450	2,502,334	2,577,404	2,653,879	2,732,632
36 REVENUES OVER (UNDER) EXPENDITURES	316,337	6,140	(18,032)	(43,416)	(69,211)	(96,271)
37 ENDING FUND BALANCE	1,082,234	1,088,374	1,070,342	1,026,926	957,715	861,444

INDEPENDENT SCHOOL DISTRICT #152
GENERAL FUND (01)

	2020-2021 ACTUAL	2021-2022 REVISED	2022-2023 PROJECTED	2023-2024 PROJECTED	2024-2025 PROJECTED	2025-2026 PROJECTED
Formula Allowance per Pupil Unit	6,567	6728	6863	6863	6863	6863
Enrollment (Nov. 2021 Proj plus presch) used to figure	7,042	7098	7150	7282	7330	7330
REVENUES:			135			
Line # General Fund						
1 Property taxes	6,944,475	7,819,105	8,135,322	8,135,322	8,135,322	8,135,322
2 Interest	4,180	4,000	459,000	459,000	459,000	459,000
3 Tuition & fees	1,196,492	1,324,982	1,346,842	1,369,139	1,391,882	1,415,080
4 Other local sources/Trsfs And St. Activity	536,583	1,149,662	915,608	919,720	923,915	928,193
5 General ed aid/state grants	59,454,645	60,779,801	63,413,032	64,745,924	64,887,674	65,708,549
6 Tax credits/Border City aid	669,876	828,614	950,178	950,178	950,178	950,178
7 Transp aid	301,316	275,943	275,944	275,944	275,944	275,944
8 Special ed aid and excess aid	13,515,736	14,552,956	14,689,244	14,983,029	15,282,689	15,588,343
9 Federal aids and grants	10,136,614	15,774,669	14,476,820	3,695,380	3,724,511	3,754,225
10 Pension Budget Neutral	417,420	500,000	500,000	500,000	500,000	500,000
11 Total General Fund	93,177,337	103,009,733	105,161,990	96,033,636	96,531,115	97,714,834
Operating Capital & LTFM						
12 Operating capital aid	1,230,918	1,237,534	1,185,038	1,185,038	1,185,038	1,185,038
13 Operating capital levy	1,723,759	414,673	452,041	414,673	414,673	414,673
16 Operating capital lease levy	0	1,519,528	1,362,400	1,519,528	1,519,528	1,519,528
14 Long-Term Facilities Maint levy	1,256,942	1,337,305	1,229,713	1,229,713	1,229,713	1,229,713
15 Long-Term Facilities Maint aid	1,037,338	1,185,444	1,185,444	1,185,444	1,016,305	1,016,305
17 Sale of Real Property/and Bond/misc	14,664	0	0	0	0	0
18 Total Operating Capital	5,263,621	5,694,483	5,414,636	5,534,396	5,365,257	5,365,257
19 Total Revenues	98,440,958	108,704,215	110,576,626	101,568,032	101,896,373	103,080,091
20 \$ CHANGE	7,188,271	10,263,257	1,872,411	(9,008,594)	328,340	1,183,719
21 % CHANGE	93.81%	10.43%	1.72%	-8.15%	0.32%	1.16%
EXPENDITURES:						
22 Admin salaries	4,742,870	4,679,157	4,819,530	4,915,920	5,014,240	5,114,520
23 Admin fringe benefits	1,384,690	1,440,078	1,497,680	1,542,610	1,588,890	1,636,560
24 Admin supplies	77,439	90,000	61,500	60,000	60,000	60,000
25 Admin other	128,595	131,167	131,170	131,170	131,170	131,170
26 Instruct salaries (reg & voc)	29,667,106	31,457,119	32,533,830	32,103,310	32,745,380	33,400,290
27 Instruct fringe benefits	10,087,301	11,490,793	10,702,420	11,023,490	11,354,190	11,694,820
28 OPEB expense benefit credit	(50,340)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
29 Instruct supplies	1,310,619	2,200,000	1,200,000	1,200,000	1,200,000	1,200,000
30 Instruct other	1,627,072	1,125,633	905,633	905,630	905,630	905,630
31 Spec ed salaries	15,539,206	16,005,382	16,485,540	16,815,250	17,151,560	17,494,590
32 Spec ed fringe benefits	4,681,258	4,915,321	5,111,930	5,265,290	5,423,250	5,585,950
33 Spec ed supplies	202,239	220,000	220,000	220,000	220,000	220,000
34 Spec ed other	648,577	988,035	668,030	668,030	668,030	668,030
35 Instruct support salaries	2,798,392	2,882,344	2,968,810	3,028,190	3,088,750	3,150,530
36 Instruct support fringe benefits	736,754	766,224	796,870	820,780	845,400	870,760
37 Instruct support supplies	2,128,020	1,840,000	1,913,600	1,971,010	2,030,140	2,091,040
38 Instruct support other	888,216	633,940	633,940	633,940	633,940	633,940
39 Pupil support salaries	2,413,027	2,853,753	2,559,980	2,611,180	2,663,400	2,716,670
40 Pupil support fringe benefits	764,730	795,319	827,130	851,940	877,500	903,830
41 Pupil support supplies	36,936	11,970	11,970	11,970	11,970	11,970
42 Pupil support other	369,617	292,770	292,770	292,770	292,770	292,770
43 Bldgs & grounds salaries	2,414,440	2,486,873	2,561,480	2,612,710	2,664,960	2,718,260
44 Bldgs & grounds fringe benefits	459,054	482,416	501,710	516,760	532,260	548,230
45 Bldgs & grounds energy exp	1,928,167	2,650,000	2,703,000	2,757,060	2,812,200	2,868,440
46 Bldgs & grounds supplies	556,660	573,360	584,830	596,530	608,460	620,630
47 Bldgs & grounds Chargeback cap/constr	137,793	0	0	0	0	0
48 Bldgs & grounds other	1,458,551	1,502,310	9,550,000	800,170	800,170	800,170
49 Transportation salaries	892,288	927,980	955,820	974,940	994,440	1,014,330
50 Transportation benefits	194,041	201,803	209,870	216,170	222,660	229,340
51 Transportation contracted services	4,047,090	4,318,500	4,404,870	4,404,870	4,404,870	4,404,870
52 Transportation supplies	135,342	142,110	144,950	147,850	150,810	153,830
53 Transportation other	0	200	200	200	200	200
54 Aid Anticipation Certificate?	446,660	0	0	0	0	0
55 Property/liability insurance	274,076	350,000	425,000	425,000	425,000	425,000
56 Total General Expenditures	93,126,489	98,254,557	106,184,063	98,324,740	100,322,240	102,366,370

INDEPENDENT SCHOOL DISTRICT #152
GENERAL FUND (01)

	2020-2021 ACTUAL	2021-2022 REVISED	2022-2023 PROJECTED	2023-2024 PROJECTED	2024-2025 PROJECTED	2025-2026 PROJECTED
57 Op cap special assessments - prg 850	0	270,000	250,000	100,000	100,000	100,000
58 Op cap leases - prg 850	1,308,804	1,200,000	1,251,526	1,670,610	1,670,610	1,670,610
59 Op cap telephone/telecomm - prg 850	89,042	83,000	85,490	88,050	90,690	93,410
60 Op cap bldg discretionary - prg 850	0	0	0	0	0	0
61 Op cap athletics - prg 292	1,701	6,330	25,000	25,750	26,520	27,320
62 Op cap textbooks and curriculum resources - prg 20	244,035	350,000	375,000	960,000	840,000	1,517,000
63 Op cap music - prg 211	0	0	0	0	0	0
65 Op cap copier lease - prg 605	159,712	194,240	250,000	257,500	265,230	273,190
66 Op cap technology plan - prg 630	355,868	290,000	200,000	15,589	15,589	15,589
67 Op cap building - prg8%	595,480	8,197,514	337,882	225,000	225,000	225,000
68 Op Cap implementation of facilities recommendation	0	0	610,000	0	0	0
69 Op Cap Construction of Operation Center	0	75,700	0	0	0	0
70 Op cap transportation equipment - prg 760	197,488	212,000	240,000	120,000	120,000	120,000
71 Op Cap Chargeback	586,220	0	0	0	0	0
72 Total Operating Cap Expenditures	3,538,351	10,878,784	3,624,898	3,462,499	3,353,639	4,042,119
72a LTFM. prg 865	710,428	762,476	744,891	453,372	596,903	596,903
73 347 - LTFM physical hazard	31,729	26,025	17,000	14,500	14,500	14,500
74 349 - LTFM hazardous subst	3,414	4,572	7,700	7,700	7,700	7,700
75 352 - LTFM envmt mgmt	30,955	36,700	45,469	45,469	45,469	45,469
76 358 - LTFM asbestos	0	250	0	0	0	0
77 363 - LTFM fire safety	47,159	33,855	23,000	23,000	23,000	23,000
78 366 - LTFM indoor air quality	1,698	1,000	76,500	1,500	1,500	1,500
79 Total LTFM Expenditures	825,382	864,878	914,560	545,541	689,072	689,072
80 TOTAL EXPENDITURES	97,490,222	109,998,219	110,723,521	102,332,780	104,364,951	107,097,561
81 \$ Change	1,839,896	14,494,695	725,302	(8,390,741)	2,032,171	2,732,610
82 % Change	101.9%	15.2%	0.7%	-7.6%	2.0%	2.6%
83 REV OVER EXP (EXP OVER REV)						
84 General Fund Restricted	899,888	(6,049,179)	875,178	1,526,356	1,322,546	634,066
85 General Fund Unassigned	50,848	4,755,175	(1,022,073)	(2,291,104)	(3,791,125)	(4,651,536)
86 BEGINNING FUND BALANCE						
88 Restricted Operating Capital	0	18,071	(7,688,979)	(8,314,398)	(8,657,658)	(8,892,058)
89 Restricted Safe Schools	205,777	201,308	201,308	201,308	201,308	201,308
90 Restricted Staff Development	303,135	433,262	433,262	433,262	433,262	433,262
91 Restricted LTFM Deferred Maintenance	3,205,791	4,674,689	6,332,560	7,833,157	9,702,773	11,259,720
92 Restricted Reserved for Prepaid	377,866	248,094	248,094	248,094	248,094	248,094
92 a Restricted Student Activity	335,574	323,851	323,851	323,851	323,851	323,851
94 Committed Severance Obligation	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
95 Assigned Health Insurance and Affordable Care Act	500,000	500,000	500,000	500,000	500,000	500,000
96 Assigned Capital projects	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
98 Unassigned	8,827,310	8,159,491	12,914,666	11,892,593	9,601,489.57	5,810,364.71
TOTAL OF BEGINNING FUND BALANCE	17,455,453	18,258,766	16,964,762	16,817,867	16,053,120	13,584,541
99 ENDING FUND BALANCE						
98 Restricted Capital Outlay	18,071	(7,688,979)	(8,314,398)	(8,657,658)	(8,892,058)	(9,814,938)
99 Restricted Safe Schools	201,308	201,308	201,308	201,308	201,308	201,308
100 Restricted Staff Development	433,262	433,262	433,262	433,262	433,262	433,262
101 Restricted LTFM Deferred Maintenance	4,674,689	6,332,560	7,833,157	9,702,773	11,259,720	12,816,666
101b Restricted for Student Activity	323,851	323,851	323,851	323,851	323,851	323,851
106 Committed Severance Obligation	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
108 Assigned Health Insurance and Affordable Care Act	500,000	500,000	500,000	500,000	500,000	500,000
109 Assigned Capital projects	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
101a Non Spendable	248,094	248,094	248,094	248,094	248,094	248,094
105 Unassigned	8,159,491	12,914,666	11,892,593	9,601,490	5,810,365	1,158,828
113 General Fund Total Ending Balance	18,258,766	16,964,762	16,817,867	16,053,120	13,584,541	9,567,071
114 Unassigned (% of Unassigned Exp)	8.37%	11.74%	10.74%	9.38%	5.57%	1.08%
Unassigned and Assigned and Committed	13.27%	17.42%	15.16%	14.04%	9.98%	5.23%
115 Unassigned & Assigned & Restricted (% of Tot	18.73%	15.42%	15.19%	15.69%	13.02%	8.93%

Annual Operations			20/21	21/22	22/23	23/24	24/25	25/26
Infrastructure								
	WAN -- Fiber Optics Lease		33,000	33,000	33,000	33,000	33,000	33,000
	Miscellaneous Electrical Upgrades		3,000	3,000	3,000	3,000	3,000	3,000
	Cabling -- Misc. District wide		3,000	3,000	3,000	3,000	3,000	3,000
			39,000	39,000	39,000	39,000	39,000	39,000
Hardware								
	Telephone System Maintenance		30,000	30,000	30,000	30,000	30,000	30,000
	Cellular Communication		8,000	8,000	8,000	8,000	8,000	8,000
			38,000	38,000	38,000	38,000	38,000	38,000
Maintenance Agreements								
	Internet Bandwidth (minus E-Rate)		13,000	13,000	13,000	13,000	13,000	13,000
	Region I Software/Support Agreement		75,000	75,000	75,000	75,000	75,000	75,000
			88,000	88,000	88,000	88,000	88,000	88,000
Department Operations								
	General Supplies (Subscriptions, tools, etc		3,500	3,500	3,500	3,500	3,500	3,500
	Security/Clock/Paging/RF support		10,000	10,000	10,000	10,000	10,000	10,000
			13,500	13,500	13,500	13,500	13,500	13,500
Software Subscriptions								
	AntiVirus		2,500	2,500	2,500	2,500	2,500	2,500
	SSL Certificates		2,500	2,500	2,500	2,500	2,500	2,500
	Web Filtering		35,000	35,000	35,000	35,000	35,000	35,000
	Network operating system upgrade		7,500	7,500	7,500	7,500	7,500	7,500
	Power School/PS Learning		75,000	75,000	75,000	75,000	75,000	75,000
	Naiku		30,000	30,000	30,000	30,000	30,000	30,000
	InfoSnap		15,000	15,000	15,000	15,000	15,000	15,000
			167,500	167,500	167,500	167,500	167,500	167,500
Staff Development								
	Training/Conference		17,000	17,000	17,000	17,000	17,000	17,000
	Operations specialized training		9,260	9,260	9,260	9,260	9,260	9,260
	Intern Help (Salary)		9,680	9,680	9,680	9,680	9,680	9,680
			35,940	35,940	35,940	35,940	35,940	35,940
	Subtotal Operational Expenditures		381,940	381,940	381,940	381,940	381,940	381,940
Technology Acquisitions			20/21	21/22	22/23	22/24	22/25	22/26
Infrastructure								
	WAN -- Video Network/TV & Web Studio		10,300	10,300	10,300	10,300	10,300	10,300
	WAN -- Expansion/Upgrade PBX Upgrade		50,000	50,000	50,000	50,000	50,000	50,000
	Security CCTV/Keyfob		25,000	25,000	25,000	25,000	25,000	25,000
			85,300	85,300	85,300	85,300	85,300	85,300
Hardware								
	Auditorium Operations(Lights/Sound)		7,500	7,500	7,500	7,500	7,500	7,500
	TV/LCD Projection System/Projection Screen		15,000	15,000	15,000	15,000	15,000	15,000
	Computing Workstations		225,000	225,000	225,000	225,000	225,000	225,000
	Network Printers		2,500	5,000	5,000	5,000	5,000	5,000
	Peripheral Add-ons		0	0	0	0	0	0
	Data Servers/upgrades		30,000	27,500	27,500	27,500	27,500	27,500
	Emerging Technologies		5,000	5,000	5,000	5,000	5,000	5,000
			285,000	285,000	285,000	285,000	285,000	285,000
Software								
	Curriculum Subscription		25,000	25,000	25,000	25,001	25,001	25,001
			25,000	25,000	25,000	25,001	25,001	25,001
Staff Development								
	Specialized Training--New Technologies		7,500	7,500	7,500	7,501	7,501	7,501
			7,500	7,500	7,500	7,501	7,501	7,501
	Subtotal Technology Acquisitions		402,800	402,800	402,800	402,802	402,802	402,802
	Subtotal Operational Expenditures		381,940	381,940	381,940	381,940	381,940	381,940
	TOTAL TECHNOLOGY PLAN		784,740	784,740	784,740	784,742	784,742	784,742

STAFFING PLAN	2020-21 Actual	2021-22 Preliminary	2021-22 Actual	2022-23 Preliminary	2022-23 Request
LICENSED STAFF					
Elementary K-4	126.00	126.00	129.00	129.00	0.00
Middle School - 5-6	49.00	49.00	50.00	50.00	0.00
Middle School - 7-8	45.00	45.00	46.00	46.00	0.00
High School (9-12)	78.59	78.59	78.59	79.59	1.00
Alternative Education	22	22.00	19.63	19.63	0.00
Special Education*	153.58	153.58	155.58	157.38	1.80
English Learners (EL)	12.25	12.25	13.25	13.25	0.00
Support Staff -Instructional Support**	24.50	24.50	26.00	25.00	1.00
Elementary Physical Education/Health Fitness	12.00	12.00	13.00	13.00	0.00
Elementary Music	8.00	8.00	9.00	9.00	0.00
Elementary Art	4.00	4.00	5.00	5.00	0.00
Music 5-12	13.30	13.30	13.30	13.30	0.00
Gifted and Talented	1.00	1.00	1.00	1.00	0.00
Media Specialists	4.00	4.00	5.00	5.50	0.50
Resources Strategists	2	2.00	1.00	1.00	0.00
Counselors	15.5	15.50	15.50	16.50	1.00
School Nurses	3	3.00	3.00	3.00	0.00
Total Licensed Teaching Staff	573.72	573.72	583.85	589.15	5.30
Administrative Staff					
Administrative (Principal and Administrators)	23.00	23.00	25.00	27.00	2.00
Supervisory	22.88	22.88	20.88	20.88	0.00
Total Administrative Staff	45.88	45.88	45.88	47.88	2.00
Non-Licensed Staff					
Paraprofessionals/Security***	202.21	202.21	208.79	208.79	0.00
Non-Aligned	29.66	29.66	39.47	39.47	0.00
TCI	15.20	15.20	15.20	16.20	1.00
Clerical and Confidential Employees	56.71	57.21	59.30	62.55	3.25
Custodial	48.50	49.50	49.50	51.50	2.00
Food Services	20.19	21.19	21.19	23.19	2.00
Total Non-Licensed Staff	372.47	353.42	372.26	380.51	8.25
Spuds Academy					
Teacher	26.00	6.75	6.75	6.75	0.00
Paraprofessionals	15.00	1.00	1.00	1.00	0.00
Total Spuds Academy	41.00	7.75	7.75	7.75	0.00
Grand Total	1033.07	980.77	1009.74	1025.29	15.55
Total Reductions					-14.85
Total Additions					0.70

Maximum Student-to-Teacher Ratios & Average Class Size									
Student-to-Teacher Ratios									
	2013-20 14	2014-20 15	2015-20 16	2016-20 17	2017-20 18	2018-20 19	2019-20 20	2020-21	2021-22
Kindergarten	24:1	24:1	24:1	24:1	24:1	24:1	24:1	24:1	20:1*
Elem 1	25:1	25:1	25:1	25:1	25:1	25:1	25:1	25:1	21:1*
Elem 2-3	27:1	27:1	27:1	27:1	27:1	27:1	27:1	27:1	27:1
Elem 4	29:1	29:1	29:1	29:1	29:1	29:1	29:1	29:1	29:1
Elem 5	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1
Middle School (Core)	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1
High School (Core)	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1
									*Used Title I for Class Size Reduction
Secondary staffing for elective classes will require a minimum student enrollment of 20.									
Core Classes include English/Language Arts, Mathematics, Science, Social Studies.									
Average Class Size									
	2013-20 14	2014-20 15	2015-20 16	2016-20 17	2017-20 18	2018-20 19	2019-20 20	2020-21 *	Projected 2021-22
	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size
Kindergarten	23	23	23	22	22	21	22	20	19
Grade 1	23	24	23	23	22	22	22	19	19
Grade 2	26	26	25	25	24	25	23	21	25
Grade 3	27	27	25	25	24	26	22	19	24
Grade 4	26	26	26	27	26	27	26	20	25
Grade 5	27	27	27	29	29	29	28	27	28
Grade 6	28	29	29.4	30	28	30	28	22	28
District Average K-4	25	25	24	24	23	24	23	20	22
District Average 5-6	27	27	26	25	25	25	24	24	28

MOORHEAD AREA PUBLIC SCHOOLS
NOVEMBER 2021 ENROLLMENT PROJECTIONS
(Weighted Average Method)

	ACTUAL NOVEMBER 1 ENROLLMENT					11/1/2021	PROJECTED ENROLLMENT						
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	November 2020 Projection for 2021-22	Variance Between Actual and Projected
Kindergarten	491	539	561	600	562	578	600	600	600	600	600	600	-22
Grade 1	599	494	554	560	584	555	574	595	595	595	595	562	-7
Grade 2	537	595	504	563	540	587	554	572	594	594	594	583	4
Grade 3	538	537	603	494	536	538	577	545	563	585	585	531	7
Grade 4	525	520	556	607	478	557	542	582	549	568	589	533	24
Grade 5	499	540	545	549	594	495	564	549	589	556	574	480	15
Grade 6	459	513	541	551	546	597	497	566	551	592	558	598	-1
Grade 7	478	466	524	536	527	542	590	491	559	545	585	542	0
Grade 8	476	479	468	531	541	547	552	601	500	570	555	532	15
Grade 9	465	494	501	500	537	560	567	572	623	519	591	564	-4
Grade 10	503	466	500	497	490	552	562	570	575	626	521	536	16
Grade 11	447	487	473	488	496	508	556	566	573	579	630	486	22
Grade 12	472	464	503	475	511	546	535	586	597	604	610	511	35
Grades K-4	2690	2685	2778	2824	2700	2815	2847	2895	2902	2942	2963	2809	6
Grades K-5	3189	3225	3323	3373	3294	3310	3411	3444	3491	3498	3538	3290	20
Grades 1-3	1674	1626	1661	1617	1660	1680	1705	1713	1753	1774	1774	1676	4
Grades 4-6	1483	1573	1642	1707	1618	1649	1603	1697	1690	1715	1722	1612	37
Grades 5-8	1912	1998	2078	2167	2208	2181	2203	2207	2200	2262	2272	2152	29
Grades 5-6	958	1053	1086	1100	1140	1092	1061	1115	1141	1148	1133	1078	14
Grades 7-8	954	945	992	1067	1068	1089	1142	1092	1060	1115	1140	1074	15
Grades 6-8	1413	1458	1533	1618	1614	1686	1639	1658	1611	1706	1698	1672	14
Grades 6-12	3300	3369	3510	3578	3648	3852	3860	3952	3979	4034	4050	3769	83
Grades 7-12	2841	2856	2969	3027	3102	3255	3363	3386	3428	3442	3491	3171	84
Grades 9-12	1887	1911	1977	1960	2034	2166	2221	2294	2368	2328	2352	2097	69
Grades K-12	6489	6594	6833	6951	6942	7162	7271	7396	7470	7532	7588	7059	103
+/- Prior Year	326	105	239	118	-9	220	109	125	74	61	56		
% +/-	5.33%	1.62%	3.62%	1.73%	-0.13%	1.08%	1.52%	1.72%	1.01%	0.82%	0.74%		

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Kindergarten	491	539	561	600	562	578	600	600	600	600	600
Grade 12	472	464	503	475	511	546	535	586	597	604	610
Difference	19	75	58	125	51	32	65	14	3	-4	-10

BUILDING LEASES/BONDS		
	Total Lease	Last Payment Date
Kinetic Leasing SGR Addition 11-12	54,314.00	11/1/2026
Capital One Leasing PCE Asp 14-15	417,366.18	2/1/2029
Klein Leasing for SGR Addition 15-16	269,953.18	2/1/2030
Bell Bank Vista Leasing for ABE and RRALC 16-17	231,306.28	2/1/2042
SAMS Career Academy purchase amount \$4,295,000	332,902.50	2/1/2034
Total of all Leases	1,305,842.14	
Ice Arena Levy	250,000.00	loss on running the sports center ice levy
Building and Abatement Bonds Debt Service		
OPEB	10,300,000	2/1/2022
2004/2014 SGR Elem and Horizon East Middle School	42,000,000	4/1/2022
2016 Dodds and Horizon West	74,560,000	2/1/2036
Parking Lot Abatement 2019	1,490,000	8/1/2034
HS Career Academy	107,355,000	2/1/2044

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.

USDA Memo SP 12-2018 : Congress provides that only school food authorities (SFAs) that had a negative balance in the nonprofit school food service account as of January 31, 2018, shall be required to establish prices for paid lunches according to the Paid Lunch Equity (PLE)

Basic Assumptions

Prices used to develop revenue projections were as follows:

Category	2021-2022 Prices	2022-2023 Prices
Milk	0.40	0.50
Breakfast	0.00	1.10 (K-8) 1.15 (9-12)
Elem Lunch	0.00	2.45
Middle S/HS Lunch	0.00	2.50
Adult Lunch	4.45	4.45
Adult Breakfast	2.50	2.55

Reimbursements

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

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

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

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

2022-23 Reimbursements (2021-22) figures will be adjusted when figures are released in July)
Reimbursed through April 2023

Federal
Breakfast: \$2.4625
Lunch \$4.3175

State
Lunch \$0.125

K-Milk Reimbursement:
Milk - State \$0.20

Commodities Reimbursement (Food Distribution Program):
\$.245 Each meal (lunch) Will use the 2020-21 lunch counts to calculate the entitlement value.

FUND BALANCE DEFINITIONS**Line #****Miscellaneous Local Revenue****2**

Catered meals

Purchased Services**15**

Costs include supervision, administrative services, repairs and maintenance, printing/publications, travel/professional development, consulting fees, operation and 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)

	2020-2021 ACTUAL	2021-2022 REVISED	2022-2023 PROJECTED	2023-2024 PROJECTED	2024-2025 PROJECTED	2025-2026 PROJECTED
REVENUES:						
Line # Other local and county sources:						
1 Miscellaneous local revenues	1,224	47,350	48,300	49,270	50,260	51,270
2 Subtotal other sources	1,224	47,350	48,300	49,270	50,260	51,270
State sources:						
3 Lunch/Breakfast program aid	7,607	208,830	213,010	217,270	221,620	226,050
Federal sources:						
4 Lunch program aid	67,092	1,730,717	1,765,330	1,800,640	1,836,650	1,873,380
5 Food distribution program	266,500	332,910	339,570	346,360	353,290	360,360
6 Summer Food Program	2,882,040	1,277,730	100,000	100,000	100,000	100,000
7 Subtotal federal sources	3,215,632	3,341,357	2,204,900	2,247,000	2,289,940	2,333,740
8 Sale of Lunches	294,130	38,560	1,500,000	1,530,000	1,560,600	1,591,810
9 TOTAL REVENUES	3,518,593	3,636,097	3,966,210	4,043,540	4,122,420	4,202,870
10 \$ CHANGE	418,598	117,504	330,113	77,330	78,880	80,450
11 % CHANGE	13.50%	3.34%	9.08%	1.95%	1.95%	1.95%
EXPENDITURES:						
12 Salaries and wages	1,104,787	1,207,467	1,243,690	1,281,000	1,319,430	1,359,010
13 Employee benefits	188,102	160,200	165,010	169,960	175,060	180,310
14 Purchased services	264,546	373,790	385,000	396,550	408,450	420,700
15 Food costs-USDA commodities	258,725	328,750	338,610	348,770	359,230	370,010
16 Food costs, milk and supplies	1,448,664	1,597,070	1,644,980	1,694,330	1,745,160	1,797,510
17 Equipment/Construction	8,754	40,000	40,000	40,000	40,000	40,000
18 Other expenditures	4,886	8,770	9,030	9,300	9,580	9,870
19 Summer Food Program	104,389	38,560	100,000	100,000	100,000	100,000
20 TOTAL EXPENDITURES	3,382,853	3,754,607	3,926,320	4,039,910	4,156,910	4,277,410
21 \$ CHANGE	(178,626)	371,754	171,713	113,590	117,000	120,500
22 % CHANGE	-5.02%	-3.24%	4.57%	2.89%	2.90%	2.90%
23 REV OVER EXP (EXP OVER REV)	135,740	(118,510)	39,890	3,630	(34,490)	(74,540)
24 BEGINNING FUND BALANCE	667,157	802,897	684,387	724,277	727,907	693,417
25 Bad Debt Transfer from General Fund						
26 ENDING FUND BALANCE	802,897	684,387	724,277	727,907	693,417	618,877
27 Fund Balance as a % of Expenditures	23.73%	18.23%	18.45%	18.02%	16.68%	14.47%
28 Fund Balance Limit (1/3 of annual exp)	1,041,376	1,141,952	1,195,903	1,230,380	1,265,893	1,302,467

ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)

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

2017-2018	ADP	ADA	HS	MS	ASP	HOP	SGR	Dodds	Total
September	3992	6291	39.44	64.23	78.12	80.71	77.71	81.85	70.34
October	4273	6219	42.13	75.41	83.04	81.13	79.21	83.51	74.07
November	4297	6152	42.78	75.39	85.68	82.84	81.13	85.48	75.55
December	4252	6104	41.82	75.43	85.09	83.7	81.67	85.23	75.49
January	4195	6061	41.35	74.23	85.7	83.54	81.69	85.01	75.25
February	4188	6074	41.14	73.34	87.21	82.73	81.52	83.86	74.97
March	4178	6051	40.21	74.4	86.84	83.32	81.47	82.17	74.74
April	4193	6081	39.26	74.34	86.69	84.06	80.87	84.88	75.02
May	3944	6087	35.44	69.94	80.43	78.77	78.3	80.84	70.62
Total	37512		40.4	72.97	84.31	82.31	80.4	83.65	74.01

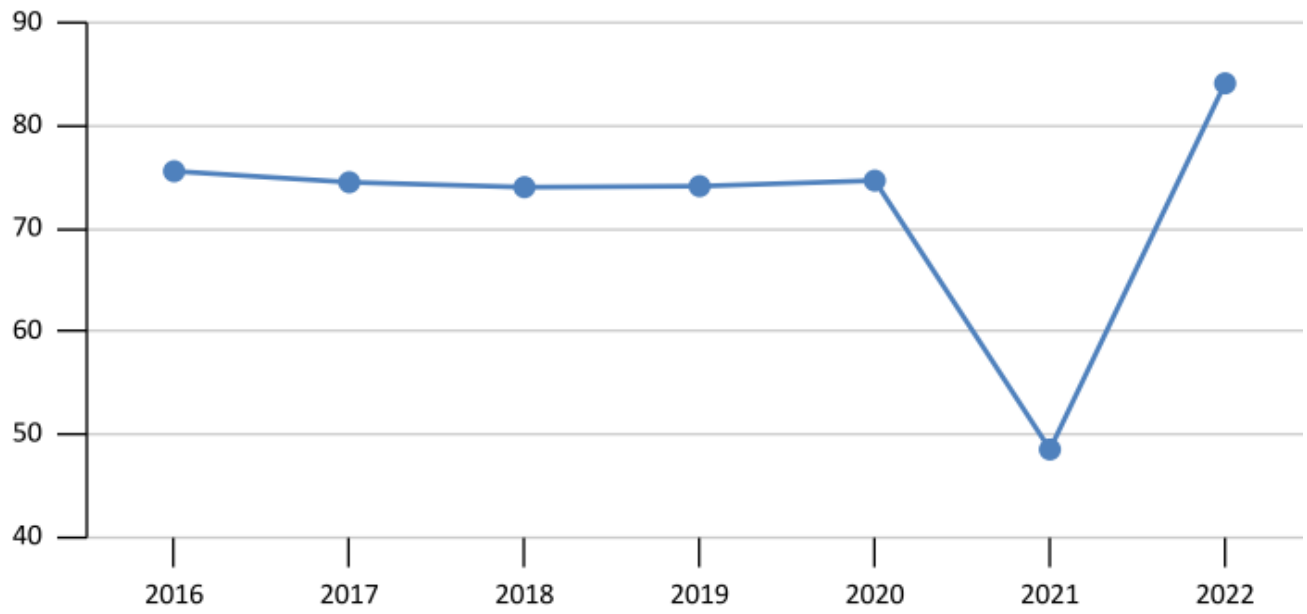
2018-2019	ADP	ADA	HS	MS	ASP	HOP	SGR	Dodds	Total
September	4273	6484	39.79	71.03	86.17	80.42	75.63	79.25	72.04
October	4494	6403	46.06	73.33	91.44	85.43	79.42	83.13	76.46
November	4607	6307	46.84	82.15	92.97	85.97	79.95	79.32	77.86
December	4567	6265	44.52	82.86	92.93	84.66	80.61	82.91	78.08
January	4322	6236	42.96	73.42	91.69	83.97	80.87	81.99	75.81
February	4289	6213	44.38	71.03	87.76	83.7	81.03	82.6	75.08
March	4027	6186	40.99	67.44	82.34	79.89	76.6	77.6	70.81
April	4069	6261	40.83	67.85	83.44	79.97	77.11	72.93	70.35
May	3972	6173	36.89	67.09	83.03	80.2	77.41	78.52	70.52
Total	38620		42.58	72.91	87.97	82.69	78.73	79.8	74.11

2019-2020	ADP	ADA	HS	MS	ASP	HOP	SGR	Dodds	Total
September	4479	6561	45.02	71.55	83.68	80.61	79.24	81.31	72.04
October	4531	6507	44.57	72.53	86.98	82.76	81.9	83.84	76.46
November	4465	6382	46.11	71.81	87.27	83.43	82.18	83.19	77.86
December	4446	6344	45.95	73.1	87.18	78.34	83.05	84.61	78.08
January	4401	6306	44.15	71.96	87.62	83.79	82.78	84.36	75.81
February	4399	6298	44.42	71.47	87.43	84.4	82.12	85.03	75.08
March	4364	6233	45.44	71.76	86.64	83.68	82.38	83.88	75.63
April	1206	1206	0	0	0	0	0	0	70.35
May	1589	1589	0	0	0	0	0	0	70.52
Total	33880		45.09	72.02	86.68	82.43	81.95	83.74	74.65

2020-2021	ADP	ADA	HS	MS	ASP	HOP	SGR	Dodds	Total
September	1932	6336	24.43	25.63	38.00	40.51	40.60	33.85	33.84
October	1602	6225	1.43	26.34	37.39	42.69	45.07	36.12	31.51
November	1391	6261	1.81	20.44	43.94	36.66	35.38	30.20	28.07
December	1109	6222	6.00	3.13	41.05	32.81	35.18	36.69	25.81
January	2608	6211	7.07	38.12	73.40	71.40	66.70	57.76	52.41
February	3368	6153	19.36	50.01	91.41	80.58	76.56	74.60	65.42
March	3771	6248	34.21	58.92	82.03	81.57	78.96	73.02	68.12
April	3696	6232	35.10	57.46	80.23	78.07	75.17	73.15	66.53
May	3618	6318	34.03	53.82	74.53	79.18	71.22	76.07	64.81
Total	23095		13.47	31.80	58.17	55.17	54.06	48.89	48.50

2021-2022	ADP	ADA	HS	MS	ASP	HOP	SGR	Dodds	Total
August	4603	5399	36.91	150.90	82.95	85.28	82.72	119.80	93.09
September	4144	5247	40.29	134.07	79.33	86.14	85.15	84.68	84.94
October	4321	5238	42.17	152.02	82.22	87.18	79.35	83.17	87.69
November	4351	5140	46.82	156.77	79.09	83.17	82.38	83.34	88.60
December	4305	5077	45.80	153.78	79.94	84.70	84.06	84.91	88.87
January	4064	4999	44.15	148.69	76.28	82.81	78.92	79.63	85.08
February	4330	5124	46.49	153.49	84.18	71.81	83.71	87.34	87.84
March	4332	4989	45.35	154.36	85.15	87.52	86.05	88.19	91.10
April	4327	5078	40.99	154.77	84.69	88.96	83.55	87.74	90.12
May	4312	4939	48.22	156.89	80.69	85.69	82.05	84.26	89.63
Total	43089		43.72	151.57	81.45	84.33	82.79	88.31	88.70

SCHOOL LUNCH



IV. COMMUNITY SERVICE

INTRODUCTION

The 2020 projected population of the district's population is 48,025. This figure has been adjusted periodically by our state demographer. The Early Childhood census is an average based on the number of students entering kindergarten in the previous five years.

REVENUE	Line #
General Community Service	1
General Community Education revenue is based on district population. According to the 2020 census estimate, the district's population is 48,025. For 2021-22, the multiplier per capita is \$5.42.	
Fees	2
Community Education class fees.	
Youth Development	3
This includes all revenue collected for youth development can camps.	
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.	
Early Childhood Family Education	7-8
The ECFE state grant and local levy are based on the number of children in the district age 0-4. Currently, we are at 2,490 for our 0-4 population census. For 2018-2019, the formula increased to \$145.18	
School Readiness/United Way	9-10
School Readiness receives funding from the Minnesota Department of Education based on the amount of dollars allocated by the state and the number of programs that apply for funds. The local funding formula is based on population and K-12 free/reduced lunch numbers. Based on legislative action, there will be an increase in funds for the 20-21 school year. The United Way of Cass and Clay contributes to this program also.	
Other	11
This category includes early childhood screening, non-public school funds and grants. The district receives between \$40-\$75 from the Minnesota Department of Education for each preschooler who is screened. Revenues are based on actual expenditures, as this is a reimbursable program. Non-public student count includes St. Joseph's, Park Christian, and home-schooled students.	

EXPENDITURES

Line #

General Community Service

15

Costs associated with the administration and support services for general Community Education programs are included. Community Education and district marketing costs are included.

Youth Development

16

Expenses for Service Learning, after-school enrichment, and summer camps are also included.

Choices

17

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

18

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

19

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

20

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 programs.

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 SERVICE (04)

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
LINE # REVENUES:				1		
1 Gen Com Ed catalog presch scrn	336,740	392,190	400,034	408,034	416,195	424,519
2 Fees	54,836	141,900	144,738	147,633	150,585	153,597
3 Youth Development/Service	277,036	251,200	256,224	261,348	266,575	271,907
4 Choices/Adults w/Disabilities	26,104	26,500	27,030	27,571	28,122	28,684
5 Choices Fees/Adults w/Disabilities	660	900	918	936	955	974
6 ABE	392,332	432,200	440,844	449,661	458,654	467,827
7 ECFE	408,789	392,300	400,146	408,149	416,312	424,638
8 ECFE Fees	15,828	34,100	34,782	35,478	36,187	36,911
9 School Readiness/United Way	569,297	525,800	536,316	547,042	557,983	569,143
10 School Readiness Fees	45,164	106,400	108,528	110,699	112,913	115,171
11 Other/Non Public Aid/Governors Presch Cov	70,274	132,100	134,742	137,437	140,186	142,989
12 TOTAL REVENUES	2,197,060	2,435,590	2,484,302	2,533,988	2,584,668	2,636,361
13 \$ CHANGE	47,818	238,530	48,712	49,686	50,680	51,693
14 %CHANGE	2.22%	10.86%	2.00%	2.00%	2.00%	2.00%
EXPENDITURES:						
15 General Com Ed catalog presch scr	295,696	406,900	419,107	431,680	444,631	457,970
16 Youth Development/Service	233,526	254,720	262,362	270,232	278,339	286,690
17 Choices/Adults w/Disabilities	16,343	26,500	27,295	28,114	28,957	29,826
18 ABE	467,195	468,450	482,504	496,979	511,888	527,245
19 ECFE	268,150	428,230	441,077	454,309	467,938	481,977
20 School Readiness	453,465	646,630	666,029	686,010	706,590	727,788
21 Other/Non Public Aid/Governors Presch Cov	68,858	118,210	121,756	125,409	129,171	133,046
22 TOTAL EXPENDITURES	1,880,723	2,429,450	2,502,334	2,577,404	2,653,879	2,732,632
23 \$ CHANGE	(794,833)	548,726	72,882	75,069	76,474	78,752
% CHANGE	-29.7%	29.2%	3.0%	3.0%	3.0%	3.0%
24 REV OVER EXP (EXP OVER REV)	316,337	6,140	(18,032)	(43,416)	(69,211)	(96,271)
25 BEGIN FUND BALANCE	765,897	1,082,234	1,088,374	1,070,342	1,026,926	957,715
26 ENDING FUND BALANCE	1,082,234	1,088,374	1,070,342	1,026,926	957,715	861,444

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 for the Horizon East and SGR 4,095 (51.2%) to 3,903 (48.8%). The final bond payment is scheduled for April 2022.

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

In November 2019 voters in the Moorhead Area Public Schools approved the district's \$110,000 million bond referendum for the construction of the Career Academy and High School. The vote was 5,478 (75.7%) to 1,754 (24.3%).

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
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Interest rates appear to be static in the short term.

State Sources	5-8
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Aid received for the replacement of local taxes.

EXPENDITURES	Line #
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Principal on bonds	11
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As required by the bond payment schedule.

Interest on bonds	12
--------------------------	-----------

As required by the bond payment schedule.

[illegible]

VI. BUILDING CONSTRUCTION

INTRODUCTION

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

In Nov. 2019 a \$110 million building bond was passed to build a new high school on the original site and a new career academy at the old Sam's building which we purchased with a lease to purchase agreement.

EXPENDITURE ASSUMPTIONS AND RATIONALE

Basic Assumptions

1. High School Construction Cost
2. Career Academy Cost

Construction	HS Career Academy
Expenditures	
Career Academy	\$24,850,014.00
High School	\$123,264,853.00
Total Expenditures	\$148,114,867.00
Total Revenue	
Bond	\$110,000,000.00
Alternative Funding Sources	\$38,114,867.00
Total Revenues	\$148,114,867.00

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 2021 showed an estimated net obligation of \$2.8 million as of June 30, 2020. 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 the bond payment schedule.

Interest on bonds**4**

As determined by the bond payment schedule.

Other debt service**5**

Fees related to the administration of the OPEB trust.

INDEPENDENT SCHOOL DISTRICT #152				
OPEB FUND (47)				
		2020-2021	2021-2022	2022-2023
		ACTUAL	PROJECTED	PROJECTED
LINE #	REVENUES:			
1	Local Property Tax Levy	747,429	764,463	N/A
2	TOTAL REVENUES	747,429	764,463	N/A
	EXPENDITURES:			
3	Principal on bonds	705,000	720,000	N/A
4	Interest on bonds	30,278	7,560	N/A
5	Other debt service	575	500	N/A
6	TOTAL EXPENDITURES	735,853	728,060	N/A
7	REV OVER (UNDER) EXP	11,576	36,403	N/A
8	BEGINNING FUND BALANCE	218,994	230,570	N/A
9	ENDING FUND BALANCE	\$230,570	\$266,973	N/A