



MOORHEAD

AREA PUBLIC SCHOOLS

2023-2024

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.

2023-2024
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SCHOOL BOARD

	Term Expiration
Melissa Burgard, Chairperson	January 2025
Scott Steffes, Vice-Chair	January 2025
Matt Valan, Clerk	January 2025
Keith Vogt, Treasurer	January 2027
Lorilee Bergin, Director	January 2027
Cassidy Bjorklund, Director	January 2025
David Marquardt, Director	January 2027

CENTRAL OFFICE TEAM

Dr. Brandon Lunak, Superintendent

Dr. Jeremy Larson, Assistant Superintendent of Learning and Accountability

Kristin Dehmer, Assistant Superintendent of Business and Administrative Services

Duane Borgeson, Executive Director of Special Services

Dan Markert, Executive Director of Technology

Brenda Richman, Executive Director of Community Engagement and Public Relations

Steve Moore, Executive Director of Operations and Emergency Management

**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 2023-2024 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 2024

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
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	583.85	10.13
2022-2023	595.35	11.05
2023-2024	587.32	-8.03

MOORHEAD AREA PUBLIC SCHOOLS

Operating Levy Priority Areas Update

June 2024

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 2023-2024 General Fund revenues of \$106 million. This reflects an increase of approximately \$6 million compared to 2022-2023. This increase is due primarily to a 4% state aid increase and special education funding that was passed by legislation in June 2023. 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 \$1.7 million for the school district. This levy will expire in 2028. The legislation passed in law in June 2023, that the school boards are allowed to renew the schools operating levy for a one time renewal. The first board renewal date is July 1, 2025 and the board renewal deadline date is June 15, 2027.

Expenses for the General Fund are anticipated to be \$106 million. This reflects an increase of approximately \$6 million compared to projected expenditures from 2022-2023. The primary reason for this increase is due to the expenses of curriculum adoption of science, LTFM expenses for the fieldhouse and sportscenter and inflation on energy, fuel and salaries. 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 \$7,138 per ADM, an increase from 2022-23 of \$6,863. 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 increase of \$3,000 compared to 2022-2023. The June 30, 2023 restricted and unassigned General Fund balance is projected to be \$8.2 million, or 7.74 % 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 2024.

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 2023 remain relatively flat compared to 2024 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 FY24.

Operating Capital**12-13**

The formula for calculating operating capital revenue is \$79 plus \$109 multiplied by the facilities age index (1.226 for 2022-23) 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. The legislation passed a bill in 23-24 that increased the Special Education Aid. The Additional amount of aid we will receive in FY24 is \$2,869,360 and \$2,924,530 in FY25.

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 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.

		FY22	FY23	FY24	FY25	FY26	FY27
	GENERAL FUND (01)	Actual	Revised	Projected	Projected	Projected	Projected
	REVENUES						
1	Property Taxes	9,424,818	8,135,322	8,844,501	8,844,501	8,844,501	8,844,501
2	Local Sources	2,786,367	2,447,450	2,458,860	2,485,797	2,513,273	2,541,298
3	General Education Aid	60,543,873	62,413,032	66,473,165	71,517,387	72,415,996	73,330,462
4	Other State Aids	1,119,135	1,226,122	1,226,122	1,226,122	1,226,122	1,226,122
5	Special Education Aid	14,156,881	14,189,244	17,345,418	17,692,326	18,046,173	18,407,096
6	Federal Aids Grants	15,757,673	6,389,727	4,570,380	3,724,511	3,754,225	3,784,533
7	Pension	(8,695)	500,000	500,000	500,000	500,000	500,000
8	Capital Outlay/LTFM	4,490,063	5,414,636	5,534,396	5,365,257	5,365,257	5,365,257
9	TOTAL REVENUES	108,270,116	100,715,533	106,952,841	111,355,901	112,665,546	113,999,269
	EXPENDITURES						
10	Administration	6,052,980	6,902,880	7,170,040	7,313,400	7,513,760	7,719,800
11	Regular Instruction & Vocational	45,891,274	44,049,850	43,454,160	44,291,850	45,152,520	46,036,810
12	Special Services	22,502,423	23,252,597	24,105,780	24,740,800	25,414,250	26,106,660
13	Instructional Support	7,945,023	6,581,786	5,969,800	6,118,560	6,271,170	6,427,730
14	Pupil Support	3,732,799	3,738,731	3,838,860	3,910,910	4,016,220	4,124,460
15	Buildings & Grounds	8,329,416	4,500	9,475,344	9,728,890	9,989,430	10,257,150
16	Transportation	5,695,851	5,715,710	6,628,587	6,775,810	6,926,410	7,080,480
18	Capital Outlay/LTFM	10,314,906	4,539,458	6,307,157	5,230,223	5,475,692	4,525,616
20	TOTAL EXPENDITURES	110,464,672	94,785,512	106,949,728	108,110,443	110,759,452	112,278,706
21	REVENUES OVER (UNDER) EXPENDITURES						
22	Restricted	(5,824,843)	875,178	(772,761)	135,034	(110,435)	839,641
23	Unassigned	3,630,287	(3,806,670)	775,874	3,110,423	2,016,529	880,922
24	Restricted & Unassigned Combined	(2,194,556)	(2,931,492)	3,113	3,245,458	1,906,094	1,720,563
	ENDING FUND BALANCE						
25	Restricted	12,213,615	8,088,793	7,316,033	7,451,067	7,340,632	8,180,274
26	Unassigned	3,998,019	191,349	967,223	4,077,647	6,094,176	6,975,098
27	Restricted & Unassigned Combined	16,211,634	8,280,142	8,283,256	11,528,713	13,434,808	15,155,371
28	Unassigned as % of Expenditures	3.62%	0.18%	0.90%	3.77%	5.50%	6.21%
29	Restricted & Unassigned as % of Total Expenditure	14.68%	8.74%	7.74%	10.66%	12.13%	13.50%
		FY22	FY23	FY24	FY25	FY26	FY27
	FOOD SERVICE (02)	Actual	Revised	Projected	Projected	Projected	Projected
30	Revenues	4,658,078	3,966,210	4,043,540	4,122,420	4,202,880	4,284,940
31	Expenditures	3,697,479	3,926,320	4,406,190	4,353,930	4,480,340	4,610,550
32	REVENUES OVER (UNDER) EXPENDITURES	960,599	39,890	(362,650)	(231,510)	(277,460)	(325,610)
33	ENDING FUND BALANCE	1,644,986	1,684,876	1,322,226	1,090,716	813,256	487,646
		FY22	FY23	FY24	FY25	FY26	FY27
	COMMUNITY EDUCATION (04)	Actual	Revised	Projected	Projected	Projected	Projected
34	Revenues	2,387,200	2,484,302	2,661,804	2,715,040	2,769,341	2,824,728
35	Expenditures	2,205,659	2,502,334	2,668,302	2,747,504	2,829,066	2,913,057
36	REVENUES OVER (UNDER) EXPENDITURES	181,541	(18,032)	(6,498)	(32,464)	(59,725)	(88,329)
37	ENDING FUND BALANCE	1,263,776	1,245,744	1,239,246	1,206,782	1,147,057	1,058,728

INDEPENDENT SCHOOL DISTRICT #152

GENERAL FUND (01)

	2021-2022 ACTUAL	2022-2023 REVISED	2023-2024 PROJECTED	2024-2025 PROJECTED	2025-2026 PROJECTED	2026-2027 PROJECTED
Formula Allowance per Pupil Unit	6728	6863	7138	7281	7427	7589
Enrollment (Nov. 2024 Proj plus presch) used to figure ADJ #	7011	7107	7048	7062	7061	7055
REVENUES:			275	143	146	162
Line # General Fund						
1 Property taxes	9,424,818	8,135,322	8,844,501	8,844,501	8,844,501	8,844,501
2 Interest	11,722	50,000	50,000	50,000	50,000	50,000
3 Tuition & fees	1,166,359	1,346,842	1,369,139	1,391,882	1,415,080	1,438,741
4 Other local sources/Trsfs And St. Activity	1,608,287	1,050,608	1,039,720	1,043,915	1,048,193	1,052,557
5 General ed aid/state grants	60,543,873	62,413,032	66,473,165	71,517,387	72,415,996	73,330,462
6 Tax credits/Border City aid	828,609	950,178	950,178	950,178	950,178	950,178
7 Transp aid	290,526	275,944	275,944	275,944	275,944	275,944
8 Special ed aid and excess aid	14,156,881	14,189,244	17,345,418	17,692,326	18,046,173	18,407,096
9 Federal aids and grants	15,757,673	6,389,727	4,570,380	3,724,511	3,754,225	3,784,533
10 Pension Budget Neutral	-8,695	500,000	500,000	500,000	500,000	500,000
11 Total General Fund	103,780,053	95,300,897	101,418,445	105,990,643	107,300,289	108,634,012
Operating Capital & LTFM						
12 Operating capital aid	1,207,109	1,185,038	1,185,038	1,185,038	1,185,038	1,185,038
13 Operating capital levy	414,673	452,041	414,673	414,673	414,673	414,673
16 Operating capital lease levy	0	1,362,400	1,519,528	1,519,528	1,519,528	1,519,528
14 Long-Term Facilities Maint levy	1,337,305	1,229,713	1,229,713	1,229,713	1,229,713	1,229,713
15 Long-Term Facilities Maint aid	1,195,152	1,185,444	1,185,444	1,016,305	1,016,305	1,016,305
17 Sale of Real Property/land Bond/misc	335,824	0	0	0	0	0
18 Total Operating Capital	4,490,063	5,414,636	5,534,396	5,365,257	5,365,257	5,365,257
19 Total Revenues	108,270,116	100,715,533	106,952,841	111,355,901	112,665,546	113,999,269
20 \$ CHANGE	4,328,606	(7,554,582)	6,237,307	4,403,060	1,309,646	1,333,723
21 % CHANGE	4.16%	-6.98%	6.19%	4.12%	1.18%	1.18%
EXPENDITURES:						
22 Admin salaries	4,473,351	5,212,530	5,368,910	5,529,980	5,695,880	5,866,760.00
23 Admin fringe benefits	1,290,038	1,497,680	1,527,630	1,558,180	1,589,340	1,621,130.00
24 Admin supplies	97,697	61,500	111,500	60,000	60,000	60,000.00
25 Admin other	191,894	131,170	162,000	165,240	168,540	171,910.00
26 Instruct salaries (reg & voc)	30,584,825	31,027,138	30,750,990	31,373,520	32,014,730	32,675,170
27 Instruct fringe benefits	10,670,231	10,547,079	10,758,020	10,973,180	11,192,640	11,416,490
28 OPEB expense benefit credit			(100,000)	(200,000)	(200,000)	(200,000)
29 Instruct supplies	2,910,872	1,600,000	1,150,000	1,150,000	1,150,000	1,150,000
30 Instruct other	1,725,345	975,633	995,150	995,150	995,150	995,150
31 Spec ed salaries	16,399,451	17,252,637	17,770,220	18,303,330	18,852,430	19,418,000
32 Spec ed fringe benefits	4,832,378	5,111,930	5,214,170	5,318,450	5,424,820	5,533,320
33 Spec ed supplies	264,529	220,000	240,000	220,000	220,000	220,000
34 Spec ed other	1,006,066	668,030	881,390	899,020	917,000	935,340
35 Instruct support salaries	4,240,563	3,087,376	2,935,500	3,023,570	3,114,280	3,207,710
36 Instruct support fringe benefits	1,097,065	796,870	812,810	829,070	845,650	862,560
37 Instruct support supplies	1,757,240	1,913,600	1,451,870	1,480,910	1,510,530	1,540,740
38 Instruct support other	850,155	783,940	769,620	785,010	800,710	816,720
39 Pupil support salaries	2,608,946	2,576,861	2,654,170	2,733,800	2,815,810	2,900,280
40 Pupil support fringe benefits	821,592	827,130	843,670	860,540	877,750	895,310
41 Pupil support supplies	95,795	41,970	42,390	11,970	11,970	11,970
42 Pupil support other	206,467	292,770	298,630	304,600	310,690	316,900
43 Bldgs & grounds salaries	2,589,116	2,561,480	2,689,200	2,769,880	2,852,980	2,938,570
44 Bldgs & grounds fringe benefits	473,331	501,710	517,220	527,560	538,110	548,870
45 Bldgs & grounds energy exp	2,508,937	2,973,000	3,112,070	3,205,430	3,301,590	3,400,640
46 Bldgs & grounds supplies	618,483	584,830	602,370	620,440	639,050	658,220
47 Bldgs & grounds Chargeback cap/constr	0	0	0	0	0	0
48 Bldgs & grounds other	1,686,382	1,819,993	2,031,153	2,071,780	2,113,220	2,155,480
49 Transportation salaries	1,010,904	955,820	1,292,187	1,330,950	1,370,880	1,412,010
50 Transportation benefits	200,386	209,870	244,800	249,700	254,690	259,780
51 Transportation contracted services	4,324,312	4,404,870	4,918,170	5,016,530	5,116,860	5,219,200
52 Transportation supplies	160,099	144,950	173,230	178,430	183,780	189,290
53 Transportation other	150	200	200	200	200	200
54 Aid Anticipation Certificate/Loss on Investments	129,010	0	0	0	0	0
55 Property/liability insurance	324,157	425,000	523,332	533,800	544,480	555,370
56 Total General Expenditures	100,149,766	99,107,567	100,642,571	102,880,220	105,283,760	107,753,090

INDEPENDENT SCHOOL DISTRICT #152
GENERAL FUND (01)

	2021-2022 ACTUAL	2022-2023 REVISED	2023-2024 PROJECTED	2024-2025 PROJECTED	2025-2026 PROJECTED	2026-2027 PROJECTED
57 Op cap special assessments - prg 850	274,204	250,000	150,000	154,500	159,140	163,910
58 Op cap leases - prg 850	1,310,042	1,251,526	1,310,000	1,349,300	1,389,780	1,431,470
59 Op cap telephone/telecomm - prg 850	70,377	85,490	88,050	90,690	93,410	96,210
60 Op cap bldg discretionary - prg 850	0	0	0	0	0	0
61 Op cap athletics - prg 292	6,322	25,000	25,000	25,750	26,520	27,320
62 Op cap textbooks and curriculum resources - prg 203,211	350,240	375,000	1,137,130	987,375	1,185,750	1,082,250
63 Op cap music - prg 211	0	0	0	0	0	0
65 Op cap copier lease - prg 605	185,759	250,000	260,000	267,800	275,830	284,100
66 Op cap technology plan - prg 630	0	200,000	200,000	200,000	200,000	200,000
67 Op cap building - prg 8%	6,702,732	337,882	451,000	464,530	478,470	492,820
68 Op Cap implementation of facilities recommendations 8%	0	610,000	0	0	0	0
69 Op Cap Construction of Operation Center	75,699	0	0	0	0	0
70 Op cap transportation equipment - prg 760	211,365	240,000	250,000	283,755	150,000	150,000
71 Op Cap Chargeback	0	0	0	0	0	0
72 Total Operating Cap Expenditures	9,186,741	3,624,898	3,871,180	3,823,700	3,958,900	3,928,080
72a LTFM. prg 865	978,618	744,891	1,854,308	1,314,854	1,424,623	505,360
73 347 - LTFM physical hazard	38,300	17,000	4,000	14,000	14,500	14,500
74 349 - LTFM hazardous subst	12,739	7,700	7,700	7,700	7,700	7,700
75 352 - LTFM envmt mgmt	47,113	45,469	45,469	45,469	45,469	45,469
76 358 - LTFM asbestos	250	0	500,000	0	0	0
77 363 - LTFM fire safety	48,499	23,000	23,000	23,000	23,000	23,000
78 366 - LTFM indoor air quality	2,646	76,500	1,500	1,500	1,500	1,500
78a TBD - LTFM Transgender Bathroom	0	0	0	1,251,051		
79 Total LTFM Expenditures	1,128,164	914,560	2,435,977	1,406,523	1,516,792	597,530
80 TOTAL EXPENDITURES	110,464,672	103,647,025	106,949,728	108,110,443	110,759,452	112,278,700
81 \$ Change	12,974,450	(6,817,647)	3,302,703	1,160,716	2,649,009	1,519,254
82 % Change		-5.8%	3.2%	1.1%	2.5%	1.4%
83 REV OVER EXP (EXP OVER REV)						
84 General Fund Restricted	(5,824,843)	875,178	(772,761)	135,034	(110,435)	839,641
85 General Fund Unassigned	3,630,287	(3,806,670)	775,874	3,110,423	2,016,529	880,922
	(2,194,556)	(2,931,492)	3,113	3,245,458	1,906,094	1,720,563
86 BEGINNING FUND BALANCE						
88 Restricted Operating Capital	18,071	0	(625,419)	(1,377,360)	(2,081,821)	(2,921,482)
89 Restricted Safe Schools	201,308	198,282	198,282	198,282	198,282	198,282
90 Restricted Staff Development	433,262	496,880	496,880	496,880	496,880	496,880
91 Restricted LTFM Deferred Maintenance	4,674,689	6,078,981	2,579,578	2,558,758	3,398,254	4,127,480
92 Restricted Reserved for Prepaid	323,851	651,259	651,259	651,259	651,259	651,259
92a Restricted Student Activity	1,200,000	588,213	588,213	588,213	588,213	588,213
94 Committed Severance Obligation	500,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
95 Assigned Health Insurance and Affordable Care Act	2,500,000	500,000	500,000	500,000	500,000	500,000
96 Assigned Capital projects	248,094	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
98 Unassigned	8,306,913	3,998,019	191,349	967,223	4,077,647	6,094,176
TOTAL OF BEGINNING FUND BALANCE	18,406,188	16,211,634	8,280,142	8,283,256	11,528,713	13,434,808
99 ENDING FUND BALANCE						
98 Restricted Capital Outlay	-	(625,419)	(1,377,360)	(2,081,821)	(2,921,482)	(3,730,323)
99 Restricted Safe Schools	198,282	198,282	198,282	198,282	198,282	198,282
100 Restricted Staff Development	496,880	496,880	496,880	496,880	496,880	496,880
101 Restricted LTFM Deferred Maintenance	6,078,981	2,579,578	2,558,758	3,398,254	4,127,480	5,775,963
101b Restricted for Student Activity	588,213	588,213	588,213	588,213	588,213	588,213
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	651,259	651,259	651,259	651,259	651,259	651,259
105 Unassigned	3,998,019	191,349	967,223	4,077,647	6,094,176	6,975,096
113 General Fund Total Ending Balance	16,211,634	8,280,142	8,283,256	11,528,713	13,434,808	15,155,371
114 Unassigned (% of Unassigned Exp)	3.62%	0.18%	0.90%	3.77%	5.50%	6.21%
Unassigned and Assigned and Committed	8.19%	4.43%	5.13%	8.05%	9.78%	10.37%
115 Unassigned & Assigned & Restricted (% of Total Exp)	14.68%	7.99%	7.74%	10.66%	12.13%	13.50%

ESTIMATED EXPENDITURES:												
	Deferred Capital Expenditures and Maintenance Projects											
Finance- Prg	Category											
368 - 865	Building Envelope	\$20,000	\$746,327	\$746,327	\$746,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369 - 865	Building Hardware and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370 - 865	Electrical	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
379 - 865	Interior Surfaces	\$295,408	\$121,482	\$21,100	\$21,100	\$21,100	\$21,100	\$21,100	\$21,100	\$21,100	\$21,100	\$21,100
380 - 865	Mechanical Systems	\$9,250	\$48,122	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000
381 - 865	Plumbing	\$20,000	\$22,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382 - 865	Professional Services and Salary	\$0	\$0	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
383 - 865	Roof Systems	\$360,233	\$722,887	\$502,427	\$612,196	\$439,267	\$499,762	\$403,289	\$460,320	\$309,215	\$731,917	\$731,917
384 - 865	Site Projects	\$35,000	\$192,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Deferred Capital Expense and Maintenance	\$744,891	\$1,854,308	\$1,314,854	\$1,424,623	\$505,367	\$565,862	\$469,389	\$526,420	\$375,315	\$798,017	\$798,017
	Health and Safety, Excluding Projects in Finance codes 358, 363 and 366 Costing > \$100,000 per Site											
Finance	Category											
347 - 865	Physical Hazards	\$17,000	\$4,000	\$14,000	\$14,500	\$14,500	\$14,500	\$14,500	\$14,500	\$14,500	\$14,500	\$14,500
349 - 865	Other Hazardous Materials	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700	\$7,700
352 - 865	Environmental Health & Safety Management	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469	\$45,469
358 - 865	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363 - 865	Fire Safety	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000
366 - 865	Indoor Air Quality	\$76,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
	Total Health and Safety Capital Projects	\$169,669	\$81,669	\$91,669	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169
	Health and Safety, Projects Costing < \$100,000 per Site											
358 - 867	Asbestos Removal and Encapsulation	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363 - 867	Fire Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366 - 867	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Health and Safety Capital Projects \$100,000 or More	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TBD	Transgender Bathrooms		\$0	\$1,251,051								
	Accessibility											
Finance	Category											
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Annual 10 Year Plan Expenditures	\$914,560	\$2,435,977	\$1,406,523	\$1,516,792	\$597,536	\$658,031	\$561,558	\$618,589	\$467,484	\$890,186	\$890,186
TBD	Legislative Fund Balance Transfer		\$5,000,000									

Annual Operations			20/21	21/22	22/23	23/24	24/25	25/26	25/27
Infrastructure	WAN -- Fiber Optics Lease		33,000	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	3,000
	Cabling -- Misc. District wide		3,000	3,000	3,000	3,000	3,000	3,000	3,000
			39,000	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	30,000
	Cellular Communication		8,000	8,000	8,000	8,000	8,000	8,000	8,000
			38,000	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	13,000
	Region I Software/Support Agreement		75,000	75,000	75,000	75,000	75,000	75,000	75,000
			88,000	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	3,500
	Security/Clock/Paging/RF support		10,000	10,000	10,000	10,000	10,000	10,000	10,000
			13,500	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	2,500
	SSL Certificates		2,500	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	35,000
	Network operating system upgrade		7,500	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	75,000
	Naiku		30,000	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	15,000
			167,500	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	17,000
	Operations specialized training		9,260	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	9,680
			35,940	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	381,940
Technology Acquisitions			20/21	21/22	22/23	22/24	22/25	22/26	22/27
Infrastructure	WAN -- Video Network/TV & Web Studio		10,300	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	50,000
	Security CCTV/Keyfob		25,000	25,000	25,000	25,000	25,000	25,000	25,000
			85,300	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	7,500
	TV/LCD Projection System/Projection Screen		15,000	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	225,000
	Network Printers		2,500	5,000	5,000	5,000	5,000	5,000	5,000
	Peripheral Add-ons		0	0	0	0	0	0	0
	Data Servers/upgrades		30,000	27,500	27,500	27,500	27,500	27,500	27,500
	Emerging Technologies		5,000	5,000	5,000	5,000	5,000	5,000	5,000
			285,000	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	25,001
			25,000	25,000	25,000	25,001	25,001	25,001	25,001
Staff Development									
	Specialized Training--New Technologies		7,500	7,500	7,500	7,501	7,501	7,501	7,501
			7,500	7,500	7,500	7,501	7,501	7,501	7,501
	Subtotal Technology Acquisitions		402,800	402,800	402,800	402,802	402,802	402,802	402,802
	Subtotal Operational Expenditures		381,940	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	784,742

STAFFING PLAN	21-22 Actual	22-23 Preliminary	22-23 Actual	2023-24 Preliminary	23-24 Request
LICENSED STAFF					
Elementary K-4	129.00	129.00	130.00	134.00	4.00
Middle School - 5-6	50.00	50.00	46.00	46.00	0.00
Middle School - 7-8	46.00	46.00	47.00	46.00	-1.00
High School (9-12)	78.59	79.59	79.50	76.50	-3.00
Alternative Education	19.63	19.63	19.68	19.68	0.00
Special Education*	155.58	157.38	162.62	162.92	0.30
English Learners (EL)	13.25	13.25	13.25	13.25	0.00
Support Staff -Instructional Support**	26.00	25.00	31.00	24.00	-7.00
Elementary Physical Education/Health Fitness	13.00	13.00	13.00	13.00	0.00
Elementary Music	9.00	9.00	9.00	9.00	0.00
Elementary Art	5.00	5.00	5.00	5.00	0.00
Music 5-12	13.30	13.30	12.30	11.97	-0.33
Gifted and Talented	1.00	1.00	1.00	0.00	-1.00
Resource Strategist	5.00	5.50	5.50	5.50	0.00
Media Specialists	1	1.00	1.00	1.00	0.00
Counselors	15.5	16.50	16.50	16.50	0.00
School Nurses	3	3.00	3.00	3.00	0.00
Total Licensed Teaching Staff	583.85	587.15	595.35	587.32	-8.03
Administrative Staff					
Administrative (Principal and Administrators)	25.00	27.00	29.00	27.00	-2.00
Supervisory	20.88	20.88	18.88	19.88	1.00
Total Administrative Staff	45.88	47.88	47.88	46.88	-1.00
Non-Licensed Staff					
Paraprofessionals/Security***	208.79	208.79	217.79	210.79	-7.00
Non-Aligned	39.47	39.47	45.82	44.82	-1.00
TCI	15.20	15.20	13.20	13.20	0.00
Clerical and Confidential Employees	59.30	59.30	59.81	59.81	0.00
Custodial	49.50	49.50	51.50	50.50	-1.00
Food Services	21.19	21.19	23.19	23.19	0.00
Transportation			31.00	30.00	-1.00
Total Non-Licensed Staff	393.45	393.45	442.31	432.31	-10.00
Spuds Academy					
Teacher	6.75	0.00	0.00	0.00	0.00
Paraprofessionals	1.00	0.00	0.00	0.00	0.00
Total Spuds Academy	7.75	0.00	0.00	0.00	0.00
Grand Total	1030.93	1016.58	1085.53	1066.50	-19.03
Total Reductions					-20.33
Total Additions					1.30

Maximum Student-to-Teacher Ratios & Average Class Size					
Student-to-Teacher Ratios					
	2019-2020	2020-21	2021-22	2022-2023	2023-24
Kindergarten	24:1	24:1	20:1*	20:1*	20:1*
Elem 1	25:1	25:1	21:1*	21:1*	21:1*
Elem 2-3	27:1	27:1	27:1	27:1	27:1
Elem 4	29:1	29:1	29:1	29:1	29:1
Elem 5	30:1	30:1	30:1	30:1	30:1
Middle School (Core)	30:1	30:1	30:1	30:1	30:1
High School (Core)	30:1	30:1	30:1	30:1	30:1
			*Used Title I for Class Size Reduction	*Used Title I for Class Size Reduction	*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					
	2019-2020	2020-21*	2021-22	2022-23	Projected 2023-24
	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size
Kindergarten	22	24	21	21	20
Grade 1	22	21	20	20	21
Grade 2	23	20	23	23	24
Grade 3	22	23	24	25	25
Grade 4	26	24	26	25	25
Grade 5	28	26	27	28	28
Grade 6	28	27	24	27	27
District Average K-4	23	22	23	23	23
District Average 5-6	24	26	26	28	28

NOVEMBER 2022 ENROLLMENT PROJECTIONS
(Weighted Average Method)

	ACTUAL NOVEMBER 1 ENROLLMENT					11/1/2022	PROJECTED ENROLLMENT						
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	November 2021	Variance
Kindergarten	539	561	600	562	578	625	500	500	500	500	500	595	30
Grade 1	494	554	560	584	555	574	619	495	495	495	495	574	0
Grade 2	595	504	563	540	587	577	580	626	501	501	501	554	23
Grade 3	537	603	494	536	538	575	566	569	614	491	491	577	-2
Grade 4	520	556	607	478	557	571	591	582	585	631	505	542	29
Grade 5	540	545	549	594	495	538	568	588	579	582	628	564	-26
Grade 6	513	541	551	546	597	496	539	570	590	580	584	497	-1
Grade 7	466	524	536	527	542	599	491	534	564	584	575	590	9
Grade 8	479	468	531	541	547	562	615	504	548	579	600	552	10
Grade 9	494	501	500	537	560	562	581	635	521	566	598	567	-5
Grade 10	466	500	497	490	552	560	564	582	637	523	568	562	-2
Grade 11	487	473	488	496	508	556	565	569	588	643	528	556	0
Grade 12	464	503	475	511	546	537	588	598	602	622	681	535	2
Grades K-4	2685	2778	2824	2700	2815	2922	2856	2772	2695	2618	2492	2842	80
Grades K-5	3225	3323	3373	3294	3310	3460	3425	3360	3274	3200	3120	3406	54
Grades 1-3	1626	1661	1617	1660	1680	1726	1726	1690	1610	1487	1487	1676	50
Grades 4-6	1573	1642	1707	1618	1649	1605	1699	1740	1753	1794	1716	1612	-7
Grades 5-8	1998	2078	2167	2208	2181	2195	2214	2197	2281	2326	2386	2152	43
Grades 5-6	1053	1086	1100	1140	1092	1034	1108	1158	1169	1163	1212	1078	-44
Grades 7-8	945	992	1067	1068	1089	1161	1106	1039	1113	1163	1174	1074	87
Grades 6-8	1458	1533	1618	1614	1686	1657	1646	1608	1702	1744	1758	1672	-15
Grades 6-12	3369	3510	3578	3648	3852	3872	3943	3993	4051	4098	4133	3769	103
Grades 7-12	2856	2969	3027	3102	3255	3376	3404	3423	3461	3518	3549	3171	205
Grades 9-12	1911	1977	1960	2034	2166	2215	2298	2385	2348	2354	2375	2097	118
Grades K-12	6594	6833	6951	6942	7162	7332	7368	7353	7325	7299	7253	7266	66
+/- Prior Year	326	239	118	-9	220	170	36	-15	-29	-26	-46		
% +/-	5.33%	3.62%	1.73%	-0.13%	3.17%	1.08%	0.49%	-0.20%	-0.39%	-0.36%	-0.62%		
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28		
Kindergarten	539	561	600	562	578	625	500	500	500	500	500		
Grade 12	464	503	475	511	546	537	588	598	602	622	681		
Difference	75	58	125	51	32	88	-88	-98	-102	-122	-181		

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	400,000	loss on running the sports center ice levy
Building and Abatement Bonds Debt Service		
2016 Dodds and Horizon West	74,560,000	2/1/2036
Operating Center Parking Lot Abatement 2019	1,490,000	8/1/2034
HS Tax Abatement	6,570,000	2/1/2037
HS Career Academy	107,355,000	2/1/2044
HS Additional Bond 2022	2,645,000	2/1/2038

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).

On Friday, March 17, 2023, Governor Walz signed the Free School Meals bill into law. This will take effect with the July 1, 2023 - June 30, 2024 school year. This legislation provides the reimbursement for a free breakfast and lunch to students who receive meals through their school's participation in the National School Lunch Program (NSLP) and the School Breakfast Program (SBP). Schools that participate in the United States Department of Agriculture's (USDA) National School Lunch Program (NSLP) must now participate in the state funded Free School Meals Program.

Basic Assumptions

Prices used to develop revenue projections were as follows:

Category	2022-2023 Prices	2023-2024 Prices
Milk	\$0.50	\$0.50
Breakfast	1.10 (K-8) 1.15 (9-12)	\$0
Elem Lunch	\$2.45	\$0
Middle S/HS Lunch	\$2.50	\$0
Adult Lunch	\$2.55	\$2.55
Adult Breakfast	\$4.45	\$4.45

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.

2023-24 Reimbursements (2022-23) figures will be adjusted when figures are released in July)
Reimbursed through April 2024

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 2021-22 lunch counts to calculate the entitlement value.

FUND BALANCE DEFINITIONS

Line #

Miscellaneous Local Revenue

1

Catered meals

Purchased Services

14

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

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.

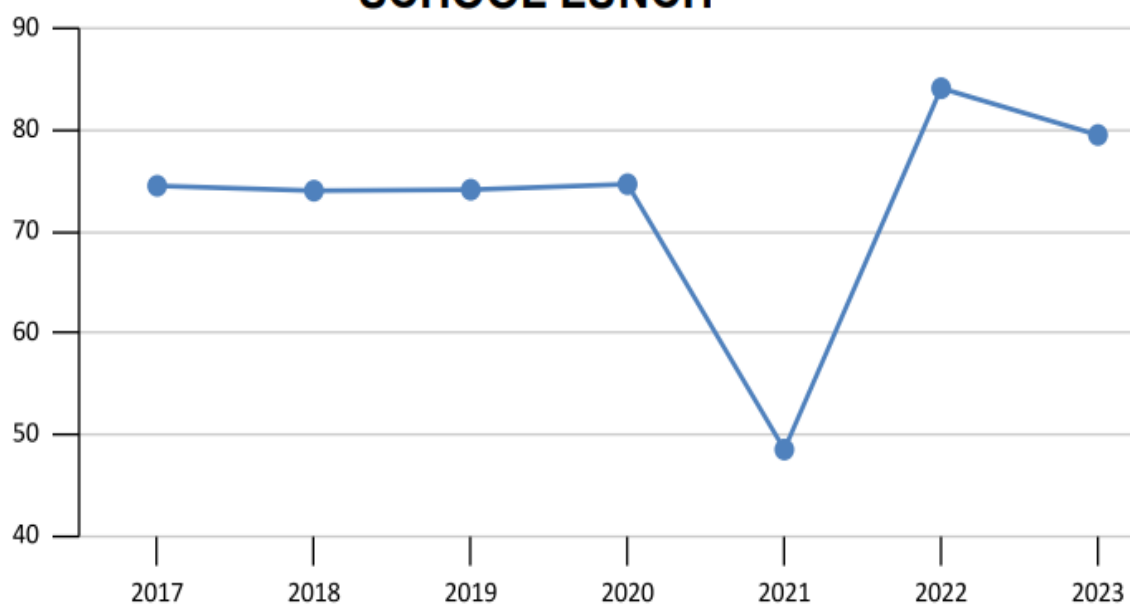
INDEPENDENT SCHOOL DISTRICT #152
FOOD SERVICE FUND (02)

	2021-2022 REVISED	2021-2022 ACTUAL	2022-2023 PROJECTED	2023-2024 PROJECTED	2024-2025 PROJECTED	2025-2026 PROJECTED	2026-2027 PROJECTED
REVENUES:							
Line # Other local and county sources:							
1 Miscellaneous local revenues	47,350	4,285	48,300	49,270	50,260	51,270	52,300
2 Subtotal other sources	47,350	4,285	48,300	49,270	50,260	51,270	52,300
State sources:							
3 Lunch/Breakfast program aid	208,830	99,115	213,010	217,270	221,620	226,050	230,570
Federal sources:							
4 Lunch program aid	1,730,717	4,026,861	1,765,330	3,330,640	3,397,250	3,465,200	3,534,500
5 Food distribution program	332,910	266,572	339,570	346,360	353,290	360,360	367,570
6 Summer Food Program	1,277,730	120,615	100,000	100,000	100,000	100,000	100,000
7 Subtotal federal sources	3,341,357	4,414,048	2,204,900	3,777,000	3,850,540	3,925,560	4,002,070
8 Sale of Lunches	38,560	140,631	1,500,000	0	0	0	0
9 TOTAL REVENUES	3,636,097	4,658,079	3,966,210	4,043,540	4,122,420	4,202,880	4,284,940
10 \$ CHANGE	117,504	1,021,982	330,113	77,330	78,880	80,460	82,060
11 % CHANGE	3.34%	28.11%	9.08%	1.95%	1.95%	1.95%	1.95%
EXPENDITURES:							
12 Salaries and wages	1,207,467	1,035,897	1,243,690	1,381,000	1,422,430	1,465,100	1,509,050
13 Employee benefits	160,200	220,897	165,010	215,000	221,450	228,090	234,930
14 Purchased services	373,790	198,717	385,000	396,550	408,450	420,700	433,320
15 Food costs-USDA commodities	328,750	266,572	338,610	348,770	359,230	370,010	381,110
16 Food costs, milk and supplies	1,597,070	1,903,698	1,644,980	1,740,570	1,792,790	1,846,570	1,901,970
17 Equipment/Construction	40,000	0	40,000	215,000	40,000	40,000	40,000
18 Other expenditures	8,770	8,809	9,030	9,300	9,580	9,870	10,170
19 Summer Food Program	38,560	62,888	100,000	100,000	100,000	100,000	100,000
20 TOTAL EXPENDITURES	3,754,607	3,697,478	3,926,320	4,406,190	4,353,930	4,480,340	4,610,550
21 \$ CHANGE	371,754	(57,129)	171,713	479,870	(52,260)	126,410	130,210
22 % CHANGE	-3.24%	9.30%	4.57%	12.22%	-1.19%	2.90%	2.91%
23 REV OVER EXP (EXP OVER REV)	(118,510)	960,601	39,890	(362,650)	(231,510)	(277,460)	(325,610)
24 BEGINNING FUND BALANCE	802,897	684,387	1,644,988	1,684,878	1,322,228	1,090,718	813,258
25 Bad Debt Transfer from General Fund							
26 ENDING FUND BALANCE	684,387	1,644,988	1,684,878	1,322,228	1,090,718	813,258	487,648
27 Fund Balance as a % of Expenditures	18.23%	44.49%	42.91%	30.01%	25.05%	18.15%	10.58%
28 Fund Balance Limit (1/3 of annual exp)	1,141,952	1,143,635	1,195,903	1,352,473	1,331,567	1,370,110	1,409,813

ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)

2018-2019	ADP	ADA	MHS	HZN	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	MHS	HZN	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	MHS	HZN	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	MHS	HZN	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	
2022-2023	ADP	ADA	HOP	DODDS	ASP	SGR	PCE	HZN	MHS	Total
August	4006	6738	74.99	62	78.06	72.37	75.98	66.97	32.86	71.73
September	3560	6573	77.08	74.76	81.62	73.97	83.62	72.65	39.02	77.28
October	3617	6479	79.21	74.87	82.02	75.93	86.29	74.35	41.23	78.78
November	3594	6305	80.69	77.36	85.88	76.8	86.87	75.74	44.28	80.56
December	3559	6136	81.48	81.01	87.19	78.43	91.99	76.33	43.75	82.74
January	3663	6345	82.25	78.07	83.88	78.4	87.86	75.3	43.86	80.96
February	3662	6272	82.17	79.85	83.15	78.54	89.31	76.61	45.69	81.61
March	3606	6211	82.64	78.35	83	76.71	90.53	76.22	43.74	81.24
April	3562	6353	82.16	79.47	83.32	76.16	91.44	72.66	38.37	80.87
May	3570	6246	79.65	76.99	78.38	74.76	89.96	75.9	42.2	79.27
Total	36399		80.23	76.27	82.65	76.21	87.39	74.27	41.50	79.50

SCHOOL LUNCH



IV. COMMUNITY SERVICE

INTRODUCTION

The 2020 projected population of the district's population is 49,815. 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 2023-24, 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)

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2027
	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
LINE # REVENUES:						
1 Gen Com Ed catalog presch scrn	347,841	400,034	408,034	416,195	424,519	433,009
2 Fees	84,147	144,738	147,633	150,585	153,597	156,669
3 Youth Development/Service	302,667	256,224	261,348	266,575	271,907	277,345
4 Choices/Adults w/Disabilities	21,172	27,030	27,571	28,122	28,684	29,258
5 Choices Fees/Adults w/Disabilities	864	918	936	955	974	994
6 ABE	520,504	440,844	491,050	500,871	510,888	521,106
7 ECFE	422,173	400,146	493,056	502,917	512,975	523,235
8 ECFE Fees	37,824	34,782	46,000	46,920	47,858	48,816
9 School Readiness/United Way	519,125	536,316	538,040	548,801	559,777	570,972
10 School Readiness Fees	91,994	108,528	110,699	112,913	115,171	117,474
11 Other/Non Public Aid/Governors Presch Cov	38,886	134,742	137,437	140,186	142,989	145,849
12 TOTAL REVENUES	2,387,197	2,484,302	2,661,804	2,715,040	2,769,341	2,824,728
13 \$ CHANGE	-48,393	48,712	177,502	53,236	54,301	55,387
14 %CHANGE	-1.99%	2.00%	7.14%	2.00%	2.00%	2.00%
EXPENDITURES:						
15 General Com Ed catalog presch scr	373,758	419,107	431,680	444,631	457,970	471,709
16 Youth Development/Service	276,320	262,362	270,232	278,339	286,690	295,290
17 Choices/Adults w/Disabilities	9,914	27,295	27,751	28,584	29,441	30,324
18 ABE	573,348	482,504	588,240	605,887	624,064	642,786
19 ECFE	330,547	441,077	454,309	467,938	481,977	496,436
20 School Readiness	612,446	666,029	686,010	706,590	727,788	749,621
21 Other/Non Public Aid/Governors Presch Cov	29,324	121,756	125,409	129,171	133,046	137,038
22 TOTAL EXPENDITURES	2,205,657	2,502,334	2,668,302	2,747,504	2,829,066	2,913,057
23 \$ CHANGE	(223,794)	72,882	165,968	79,201	81,560	83,990
% CHANGE	-9.2%	3.0%	6.6%	3.0%	3.0%	3.0%
24 REV OVER EXP (EXP OVER REV)	181,540	(18,032)	(6,498)	(32,464)	(59,725)	(88,329)
25 BEGIN FUND BALANCE	1,082,234	1,263,774	1,245,743	1,239,245	1,206,780	1,147,055
26 ENDING FUND BALANCE	1,263,774	1,245,743	1,239,245	1,206,780	1,147,055	1,058,726

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

Interest Income	1
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Interest rates appear to be static in the short term.

State Sources	2-4
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Aid received for the replacement of local taxes.

EXPENDITURES	Line #
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Principal on bonds	10
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As required by the bond payment schedule.

Interest on bonds	11
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As required by the bond payment schedule.

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

		2021-2022 ACTUAL	2022-2023 PROJECTED	2023-2024 PROJECTED	2024-2025 PROJECTED	2025-2026 PROJECTED	2026-2027 PROJECTED
LINE #	REVENUES:						
1	Local property tax levy	10,852,737	11,934,633	11,309,281	11,934,633	11,398,531	11,934,633
	State sources:						
2	HACA (Homestead credit)	included in levy	included in levy	included in levy	included in levy	included in levy	included in levy
3	Border city aid	included in levy	included in levy	included in levy	included in levy	included in levy	included in levy
4	Other appropriations	included in levy	included in levy	included in levy	included in levy	included in levy	included in levy
6	TOTAL REVENUES	10,852,737	11,934,633	11,309,281	11,934,633	11,398,531	11,934,633
	EXPENDITURES:						
10	Principal on bonds	4,565,000	5,480,000	5,395,000	5,480,000	5,480,000	5,480,000
11	Interest on bonds	5,803,581	5,886,317	5,375,744	5,886,317	5,375,744	5,886,317
12	Other debt service	1,188	3,625	3,700	3,700	3,700	3,700
13	TOTAL EXPENDITURES	10,369,769	11,369,942	10,774,444	11,370,017	10,859,444	11,370,017
14	REV OVER (UNDER) EXP	482,968	564,691	534,837	564,616	539,087	564,616
15	BEGINNING FUND BALANCE	2,439,866	2,922,834	3,487,525	4,022,362	4,586,978	5,126,065
16	ENDING FUND BALANCE	\$2,922,834	\$3,487,525	\$4,022,362	\$4,586,978	\$5,126,065	\$5,690,681

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 Club 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	\$22,843,337.57
High School	\$122,478,562.52
Total Expenditures	\$145,321,900.09
Total Revenue	
Bond	\$107,355,000.00
Alternative Funding Sources	\$37,966,900.09
Total Revenues	\$145,321,900.09

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. The last bond payment and levy revenue was paid and received in FY 22-23. This fund is no longer needed.