



2021-2022

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.

2021-2022

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SCHOOL BOARD

	Term Expiration
Cassidy Bjorklund, Chairperson	2024
Melissa Burgard, Vice Chairperson	2024
Keith Vogt, Treasurer	2022
Kara Gloe, Clerk	2022
Scott Steffes, Director	2024
Rachel Stone, Director	2022
Matt Valan, Director	2024

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, 4 elementary schools K-4, a middle school, a high school and an area learning center.

OBJECTIVES OF THE ANNUAL OPERATING PLAN

1. To approve the 2021-2022 preliminary budget.
2. To project revenue and expenditures for a two-year period beyond the current budget.
3. To present historical information.
4. To have the above information organized in such a manner that it may be used as a tool in the district's long-range planning process.

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
2015-2016	459.02	24.48
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

MOORHEAD AREA PUBLIC SCHOOLS

Operating Levy Priority Areas Update
June 2021

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 2021-2022 General Fund revenues of \$104 million. This reflects an increase of approximately \$3.5 million compared to 2020-2021. 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 \$109 million. This reflects an increase of approximately \$6.3 million compared to projected expenditures from 2020-2021. 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 \$6,567 per ADM. 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 \$5 million compared to 2020-2021. The June 30, 2022 restricted and unassigned General Fund balance is projected to be \$10.1 million, or 9.26% 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 2021 remain relatively flat compared to 2022 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 (1.2412 for 2020-21) 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.

	FY20 Actual	FY21 Revised	FY22 Projected	FY23 Projected	FY24 Projected	FY25 Projected
GENERAL FUND (01)						
REVENUES						
1 Property Taxes	6,613,406	7,580,683	7,982,230	7,982,230	7,982,230	7,973,038
2 Local Sources	2,895,396	2,040,116	3,017,039	3,044,578	3,072,667	3,101,319
3 General Education Aid	56,076,009	56,733,554	54,993,056	56,847,495	57,668,370	58,489,245
4 Other State Aids	3,456,041	3,793,714	3,684,036	3,695,888	3,695,888	3,695,888
5 Special Education Aid	12,451,313	13,118,702	13,926,120	13,926,120	13,926,120	13,926,120
6 Federal Aids Grants	3,895,358	11,458,703	14,366,180	5,207,850	3,638,820	3,638,820
7 Pension	305,892	500,000	500,000	500,000	500,000	500,000
8 Capital Outlay/LTFM	4,694,176	5,192,987	5,472,849	5,472,849	5,472,849	5,472,849
9 TOTAL REVENUES	90,387,591	100,418,459	103,941,510	96,677,010	95,956,944	96,797,279
EXPENDITURES						
10 Administration	5,988,732	6,492,470	6,196,433	6,322,660	6,392,500	6,463,250
11 Regular Instruction & Vocational	38,105,519	42,997,860	53,119,058	44,305,360	43,193,190	43,655,840
12 Special Services	20,291,286	23,189,490	23,941,900	24,430,830	24,702,790	24,978,370
13 Instructional Support	4,206,833	5,960,424	4,296,010	4,388,270	4,445,210	4,503,120
14 Pupil Support	3,143,449	3,426,350	3,598,115	3,672,760	3,715,400	3,758,650
15 Buildings & Grounds	14,974,429	10,064,055	7,010,042	7,164,790	7,294,360	7,426,670
16 Transportation	5,464,902	5,470,590	5,613,082	5,765,200	5,907,140	6,052,990
18 Capital Outlay/LTFM	3,475,176	5,130,659	5,215,027	4,534,182	4,538,120	4,691,251
20 TOTAL EXPENDITURES	95,650,326	102,731,898	108,989,667	100,584,052	100,188,710	101,530,141
REVENUES OVER (UNDER) EXPENDITURES						
21 Restricted	1,219,000	62,328	257,822	938,667	934,729	781,598
22 Unassigned	(6,481,735)	(2,375,767)	(5,305,979)	(4,845,709)	(5,166,495)	(5,514,460)
24 Restricted & Unassigned Combined	(5,262,735)	(2,313,439)	(5,048,157)	(3,907,042)	(4,231,766)	(4,732,862)
ENDING FUND BALANCE						
25 Restricted	8,628,143	8,690,471	8,948,293	9,886,960	10,821,689	11,603,287
26 Unassigned	8,827,310	6,451,543	1,145,564	(3,700,145)	(8,866,639)	(14,381,100)
27 Restricted & Unassigned Combined	17,455,453	15,142,014	10,093,857	6,186,815	1,955,050	(2,777,813)
28 Unassigned as % of Expenditures	9.20%	6.28%	1.05%	-3.68%	-8.85%	-14.16%
29 Restricted & Unassigned as % of Total Expenditure	13.60%	14.74%	9.26%	6.15%	1.95%	-2.74%
FOOD SERVICE (02)						
30 Revenues	3,099,995	4,149,414	3,636,097	3,708,051	3,781,452	3,856,322
31 Expenditures	3,561,480	3,880,523	3,754,607	3,864,880	3,978,472	4,095,472
32 REVENUES OVER (UNDER) EXPENDITURES	(461,485)	268,891	(118,510)	(156,829)	(197,020)	(239,150)
33 ENDING FUND BALANCE	667,157	936,048	817,538	660,709	463,689	224,539
COMMUNITY EDUCATION (04)						
34 Revenues	2,149,241	2,155,312	2,435,590	2,454,430	2,512,931	2,512,931
35 Expenditures	2,675,554	2,252,890	2,311,240	2,379,780	2,450,381	2,450,381
36 REVENUES OVER (UNDER) EXPENDITURES	(526,313)	(97,578)	124,350	74,650	62,550	62,550
37 ENDING FUND BALANCE	765,897	668,319	792,669	867,319	929,869	992,419

INDEPENDENT SCHOOL DISTRICT #152
GENERAL FUND (01)

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	ACTUAL	REVISED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Formula Allowance per Pupil Unit	6438	6,567	6567	6567	6567	6567
Enrollment (Nov. 2021 Proj plus presch) used to figure	7008	7,042	7116	7191	7282	7330
REVENUES:						
Line # General Fund						
1 Property taxes	6,613,406	7,580,683	7,982,230	7,982,230	7,982,230	7,973,038
2 Interest	341,257	450,000	459,000	459,000	459,000	459,000
3 Tuition & fees	1,339,831	1,410,610	1,434,182	1,458,226	1,482,750	1,507,765
4 Other local sources/Trsfs And St. Activity	1,214,308	179,506	1,123,857	1,127,352	1,130,917	1,134,553
5 General ed aid/state grants	56,076,009	56,733,554	54,993,056	56,847,495	57,668,370	58,489,245
6 Tax credits/Border City aid	611,886	629,372	629,372	629,372	629,372	629,372
7 Transp aid	2,844,155	3,164,342	3,054,664	3,066,516	3,066,516	3,066,516
8 Special ed aid and excess aid	12,451,313	13,118,702	13,926,120	13,926,120	13,926,120	13,926,120
9 Federal aids and grants	3,895,358	11,458,703	14,366,180	5,207,850	3,638,820	3,638,820
10 Pension Budget Neutral	305,892	500,000	500,000	500,000	500,000	500,000
11 Total General Fund	85,693,415	95,225,472	98,468,661	91,204,161	90,484,095	91,324,430
Operating Capital & LTFM						
12 Operating capital aid	1,264,497	1,268,605	1,185,038	1,185,038	1,185,038	1,185,038
13 Operating capital levy	389,671	370,996	414,673	414,673	414,673	414,673
16 Operating capital lease levy	984,646	1,352,763	1,519,528	1,519,528	1,519,528	1,519,528
14 Long-Term Facilities Maint levy	1,129,002	1,256,942	1,337,305	1,337,305	1,337,305	1,337,305
15 Long-Term Facilities Maint aid	926,360	943,681	1,016,305	1,016,305	1,016,305	1,016,305
17 Sale of Real Property/land Bond	0	0	0	0	0	0
18 Total Operating Capital	4,694,176	5,192,987	5,472,849	5,472,849	5,472,849	5,472,849
19 Total Revenues	90,387,591	100,418,459	103,941,510	96,677,010	95,956,944	96,797,279
20 \$ CHANGE	1,063,938	9,165,773	3,523,050	(7,264,500)	(720,065)	840,334
21 % CHANGE	11.13%	119.62%	3.51%	-6.99%	-0.74%	0.88%
EXPENDITURES:						
22 Admin salaries	4,294,988	4,750,850	4,455,819	4,544,940	4,590,390	4,636,290
23 Admin fringe benefits	1,315,554	1,341,720	1,330,514	1,357,120	1,370,690	1,384,400
24 Admin supplies	42,673	60,000	60,000	60,000	60,000	60,000
25 Admin other	335,517	339,900	350,100	360,600	371,420	382,560
26 Instruct salaries (reg & voc)	26,157,435	30,412,030	28,429,160	28,497,740	28,782,720	29,070,550
27 Instruct fringe benefits	9,474,298	10,372,770	10,813,420	11,029,690	11,139,990	11,251,390
28 OPEB expense benefit credit	(17,577)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
29 Instruct supplies	850,589	817,220	1,756,318	1,756,320	1,756,320	1,756,320
30 Instruct other	1,640,774	1,995,840	12,720,160	3,621,610	2,114,160	2,177,580
31 Spec ed salaries	14,742,621	16,380,650	16,872,070	17,209,510	17,381,610	17,555,430
32 Spec ed fringe benefits	4,419,943	5,168,290	5,400,870	5,508,890	5,563,980	5,619,620
33 Spec ed supplies	196,422	220,000	220,000	220,000	220,000	220,000
34 Spec ed other	932,300	1,420,550	1,448,960	1,492,430	1,537,200	1,583,320
35 Instruct support salaries	2,338,901	2,469,470	2,618,390	2,670,760	2,697,470	2,724,440
36 Instruct support fringe benefits	642,819	662,274	708,230	722,390	729,610	736,910
37 Instruct support supplies	300,093	1,822,690	335,450	342,160	345,580	349,040
38 Instruct support other	925,020	1,005,990	633,940	652,960	672,550	692,730
39 Pupil support salaries	2,254,188	2,543,990	2,677,935	2,731,490	2,758,800	2,786,390
40 Pupil support fringe benefits	658,412	583,360	615,440	627,750	634,030	640,370
41 Pupil support supplies	51,094	11,970	11,970	11,970	11,970	11,970
42 Pupil support other	179,755	287,030	292,770	301,550	310,600	319,920
43 Bldgs & grounds salaries	2,133,544	2,239,330	2,306,512	2,352,640	2,376,170	2,399,930
44 Bldgs & grounds fringe benefits	412,169	486,980	508,900	519,080	524,270	529,510
45 Bldgs & grounds energy exp	1,924,727	2,215,830	2,260,150	2,305,350	2,351,460	2,398,490
46 Bldgs & grounds supplies	434,719	430,210	479,910	489,510	499,300	509,290
47 Bldgs & grounds Chargeback cap/constr	8,319,705	0	0	0	0	0
48 Bldgs & grounds other	1,512,316	4,412,500	1,166,990	1,202,000	1,238,060	1,275,200
49 Transportation salaries	940,865	1,160,100	1,194,902	1,218,800	1,230,990	1,243,300
50 Transportation benefits	481,456	212,020	219,440	223,830	226,070	228,330
51 Transportation contracted services	3,876,103	3,865,890	3,981,870	4,101,330	4,224,370	4,351,100
52 Transportation supplies	166,478	228,880	213,060	217,320	221,670	226,100
53 Transportation other	0	3,700	3,810	3,920	4,040	4,160
54 Aid Anticipation Certificate	0	0	0	0	0	0
55 Property/liability insurance	237,249	279,205	287,580	296,210	305,100	314,250
56 Total General Expenditures	92,175,150	97,601,239	103,774,640	96,049,870	95,650,590	96,838,890

INDEPENDENT SCHOOL DISTRICT #152							
GENERAL FUND (01)							
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		ACTUAL	REVISED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
57	Op cap special assessments	292,147	403,140	415,230	427,690	440,520	440,520
58	Op cap leases	1,284,251	1,528,840	1,560,042	1,621,950	1,670,610	1,670,610
59	Op cap telephone/telecomm	71,878	79,690	83,000	85,490	88,050	90,690
60	Op cap bldg discretionary	0	0	0	0	0	0
61	Op cap athletics	119,530	23,900	24,620	25,360	26,120	26,900
62	Op cap textbooks and curriculum resources	586,300	873,400	873,400	673,400	693,600	693,600
63	Op cap music	0	0	0	0	0	0
65	Op cap copier lease	163,854	188,580	194,240	200,070	206,070	212,250
66	Op cap technology plan	126,317	16,060	290,000	15,589	15,589	15,589
67	Op cap building	1,154,750	595,480	620,850	573,000	573,000	573,000
68	Op Cap implementation of facilities recommendation	0	0	0	0	0	0
69	Op Cap Construction of Operation Center	7,527,168	0	0	0	0	0
70	Op cap transportation equipment	238,014	263,000	263,000	270,890	279,020	279,020
71	Op Cap Chargeback	(8,319,705)	0	0	0	0	0
72	Total Operating Cap Expenditures	3,244,504	3,972,090	4,324,382	3,893,439	3,992,579	4,002,179
72a	LTFM	0	1,041,400	762,476	548,574	453,372	596,903
73	347 - LTFM physical hazard	43,247	14,500	14,500	14,500	14,500	14,500
74	349 - LTFM hazardous subst	6,631	7,700	7,700	7,700	7,700	7,700
75	352 - LTFM envmt mgmt	34,452	45,469	45,469	45,469	45,469	45,469
76	358 - LTFM asbestos	4,230	0	0	0	0	0
77	363 - LTFM fire safety	123,682	48,000	41,000	23,000	23,000	23,000
78	366 - LTFM indoor air Puality	18,430	1,500	19,500	1,500	1,500	1,500
79	Total LTFM Expenditures	230,672	1,158,569	890,645	640,743	545,541	689,072
80	TOTAL EXPENDITURES	95,650,326	102,731,898	108,989,667	100,584,052	100,188,710	101,530,141
81	\$ Change	8,238,162	7,081,572	13,486,143	(8,405,615)	(395,342)	1,341,431
82	% Change	86.6%	107.4%	14.1%	-7.7%	-0.4%	1.3%
83	REV OVER EXP (EXP OVER REV)						
84	General Fund Restricted	1,219,000	62,328	257,822	938,667	934,729	781,598
85	General Fund Unassigned	(6,481,735)	(2,375,767)	(5,305,979)	(4,845,709)	(5,166,495)	(5,514,460)
86	BEGINNING FUND BALANCE						
88	Restricted Operating Capital	0	0	(979,726)	(2,184,869)	(2,959,069)	(3,832,409)
89	Restricted Safe Schools	181,008	205,777	205,777	205,777	205,777	205,777
90	Restricted Staff Development	159,148	303,135	303,135	303,135	303,135	303,135
91	Restricted LTFM Deferred Maintenance	2,269,016	3,205,791	4,247,845	5,710,810	7,423,677	9,231,746
92	Restricted Reserved for Prepaid	0	377,866	377,866	377,866	377,866	377,866
92a	Restricted Student Activity		335,574	335,574	335,574	335,574	335,574
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	19,071,883	8,827,310	6,451,543	1,145,564	(3,700,144.8)	(8,866,639.44)
	TOTAL OF BEGINNING FUND BALANCE		17,455,453	15,142,014	10,093,857	6,186,815	1,955,050
99	ENDING FUND BALANCE						
98	Restricted Capital Outlay	0	(979,726)	(2,184,869)	(2,959,069)	(3,832,409)	(4,715,349)
99	Restricted Safe Schools	205,777	205,777	205,777	205,777	205,777	205,777
100	Restricted Staff Development	303,135	303,135	303,135	303,135	303,135	303,135
101	Restricted LTFM Deferred Maintenance	3,205,791	4,247,845	5,710,810	7,423,677	9,231,746	10,896,284
101b	Restricted for Student Activity	335,574	335,574	335,574	335,574	335,574	335,574
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	377,866	377,866	377,866	377,866	377,866	377,866
105	Unassigned	8,827,310	6,451,543	1,145,564	(3,700,145)	(8,866,639)	(14,381,100)
113	General Fund Total Ending Balance	17,455,453	15,142,014	10,093,857	6,186,815	1,955,050	(2,777,813)
114	Unassigned (% of Unassigned Exp)	9.23%	6.28%	1.05%	-3.68%	-8.85%	-14.16%
	Unassigned and Assigned and Committed	14.13%	10.91%	5.15%	0.52%	-4.88%	-10.51%
115	Unassigned & Assigned & Restricted (% of Tot	13.60%	14.74%	9.26%	6.15%	1.95%	-2.74%

Summary Fiscal Year, Ending June 30th -->		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
ESTIMATED EXPENDITURES:			n/a								
			n/a								
Deferred Capital Expenditures and Maintenance Projects											
Finance- Prg	Category										
368 - 865	Building Envelope	\$88,332	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369 - 865	Building Hardware and Equipment	\$124,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370 - 865	Electrical	\$48,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
379 - 865	Interior Surfaces	\$49,600	\$116,100	\$21,100	\$21,100	\$21,100	\$21,100	\$21,100	\$21,100	\$21,100	\$21,100
380 - 865	Mechanical Systems	\$170,000	\$32,910	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000
381 - 865	Plumbing	\$0	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382 - 865	Professional Services and Salary	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
383 - 865	Roof Systems	\$401,616	\$383,966	\$482,474	\$387,272	\$530,803	\$424,928	\$384,967	\$384,967	\$384,967	\$384,967
384 - 865	Site Projects	\$151,300	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Deferred Capital Expense and Maintenance		\$1,060,200	\$762,476	\$548,574	\$453,372	\$596,903	\$491,028	\$451,067	\$451,067	\$451,067	\$451,067
Health and Safety, Excluding Projects in Finance codes 358, 363 and 366 Costing > \$100,000 per Site											
Finance	Category										
347 - 865	Physical Hazards	\$14,500	\$14,500	\$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
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
358 - 865	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363 - 865	Fire Safety	\$23,000	\$41,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000
366 - 865	Indoor Air Quality	\$1,500	\$19,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Total Health and Safety Capital Projects		\$92,169	\$128,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169
			n/a								
Health and Safety, Projects Costing < \$100,000 per Site											
358 - 867	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363 - 867	Fire Safety	\$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
Total Health and Safety Capital Projects \$100,000 or More		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			n/a								
Accessibility											
Finance	Category										
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$2
			n/a								
Total Annual 10 Year Plan Expenditures		\$1,152,369	\$890,645	\$640,743	\$545,541	\$689,072	\$583,197	\$543,236	\$543,236	\$543,237	\$543,238

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

STAFFING PLAN	2019-20 Actual	2020-21 Preliminary	2020-21 Actual	2021-22 Preliminary	2021-22 Request
LICENSED STAFF					
Elementary K-4	125.00	126.00	126.00	126.00	0.00
Middle School - 5-6	45.50	48.50	49.00	49.00	0.00
Middle School - 7-8	44.99	44.99	45.00	45.00	0.00
High School (9-12)	74.59	77.59	78.59	78.59	0.00
Alternative Education	16.22	18.22	22.00	22.00	0.00
Special Education*	147.58	153.58	153.58	153.58	0.00
English Learners (EL)	12.25	12.25	12.25	12.25	0.00
Support Staff -Instructional Support**	22.75	20.00	24.50	24.50	0.00
Elementary Physical Education/Health Fitness	12.00	12.00	12.00	12.00	0.00
Elementary Music	8.00	8.50	8.00	8.00	0.00
Elementary Art	4.00	4.00	4.00	4.00	0.00
Music 5-12	12.80	13.30	13.30	13.30	0.00
Gifted and Talented	1.00	1.00	1.00	1.00	0.00
Media Specialists	5.00	5.00	4.00	4.00	0.00
Resources Strategists	2	2.00	2.00	2.00	0.00
Counselors	15	15.00	15.50	15.50	0.00
School Nurses	3	3.00	3.00	3.00	0.00
Total Licensed Teaching Staff	551.67	564.93	573.72	573.72	0.00
Administrative Staff					
Administrative (Principal and Administrators)	21.00	22.00	23.00	23.00	0.00
Supervisory	17.63	19.63	22.88	22.88	0.00
Total Administrative Staff	38.63	41.63	45.88	45.88	0.00
Non-Licensed Staff					
Paraprofessionals/Security***	204.01	203.01	202.01	202.01	0.00
Non-Aligned	30.75	29.25	29.66	29.66	0.00
TCI	17.00	15.20	15.20	15.20	0.00
Clerical and Confidential Employees	56.26	56.46	56.71	57.21	0.50
Custodial	48.50	49.50	48.50	49.50	1.00
Food Services	NA	NA	20.19	21.19	1.00

Total Non-Licensed Staff	356.52	353.42	352.08	354.58	2.50
Spuds Academy					
Teacher	0.00	26.00	26.00	0.00	-26.00
Paraprofessionals	0.00	13.00	15.00	0.00	-15.00
Total Spuds Academy	0	39.00	41.00	0.00	-41.00
Grand Total	946.82	998.98	1012.68	974.18	-38.50
Total Additions:					-36.00

Maximum Student-to-Teacher Ratios & Average Class Size							
Student-to-Teacher Ratios							
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Kindergarten	24:1	24:1	24:1	24:1	24:1	24:1	24:1
Elem 1	25:1	25:1	25:1	25:1	25:1	25:1	25:1
Elem 2-3	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
Elem 5	30:1	30:1	30:1	30:1	30:1	30:1	30:1
Middle School (Core)	33:1	30:1	30:1	30:1	30:1	30:1	30:1
High School (Core)	36:1	30:1	30:1	30:1	30:1	30:1	30:1
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							
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Projected 2016-2017
	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size
Kindergarten	22	23	22	23	23	23	24
Grade 1	23	25	25	23	24	23	22
Grade 2	26	24	25	26	26	25	25
Grade 3	25	26	25	27	27	25	24
Grade 4	27	26	25	26	26	26	27
Grade 5	28	27	26	27	27	27	28
Grade 6 (Core)	33	25	27	28	29	29	30
Grade 7 (Core)	33	26	25	29	27	29	29
Grade 8 (Core)	33	26	26	20	29	28	27

District Average K-3	24	24	24	25	25	24	24
District Average 4-5	28	27	26	27	27	26	27
District Average K-5	25	27	25	25	25	25	25
District Average 6-8	33	27	26	25	28	29	28

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

	ACTUAL NOVEMBER 1 ENROLLMENT					11/1/2020	PROJECTED ENROLLMENT						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	November 2019 Projection for 2020-21	Variance between Actual and Projected
Kindergarten	570	491	539	561	600	562	548	600	600	600	600	600	-38
Grade 1	522	599	494	554	560	584	559	545	596	596	596	611	-27
Grade 2	520	537	595	504	563	540	579	554	540	591	591	569	-29
Grade 3	514	538	537	603	494	536	528	566	541	528	578	564	-28
Grade 4	483	525	520	556	607	478	530	522	559	535	522	500	-22
Grade 5	451	499	540	545	549	594	477	529	521	558	534	620	-26
Grade 6	458	459	513	541	551	546	594	477	529	521	558	557	-11
Grade 7	460	478	466	524	536	527	538	585	470	522	514	559	-32
Grade 8	428	476	479	468	531	541	529	540	587	472	523	543	-2
Grade 9	477	465	494	501	500	537	560	547	559	608	489	561	-24
Grade 10	441	503	466	500	497	490	532	555	543	554	603	506	-16
Grade 11	457	447	487	473	488	496	483	525	547	535	546	492	4
Grade 12	436	472	464	503	475	511	508	495	537	560	548	500	11
Grades K-4	2609	2690	2685	2778	2824	2700	2743	2786	2836	2850	2887	2843	-143
Grades K-5	3060	3189	3225	3323	3373	3294	3220	3315	3357	3408	3421	3463	-169
Grades 1-3	1556	1674	1626	1661	1617	1660	1665	1664	1677	1715	1765	1744	84
Grades 4-6	1392	1483	1573	1642	1707	1618	1601	1528	1609	1614	1614	1676	58
Grades 5-8	1797	1912	1998	2078	2167	2208	2138	2132	2108	2073	2129	2278	-70
Grades 5-6	909	958	1053	1086	1100	1140	1071	1006	1050	1079	1092	1177	-37
Grades 7-8	888	954	945	992	1067	1068	1067	1126	1058	994	1037	1101	-33
Grades 6-8	1346	1413	1458	1533	1618	1614	1661	1603	1587	1515	1595	1658	-44
Grades 6-12	3157	3300	3369	3510	3578	3648	3744	3725	3773	3772	3781	3719	-71
Grades 7-12	2699	2841	2856	2969	3027	3102	3150	3247	3244	3251	3222	3162	60

Grades 9-12	1811	1887	1911	1977	1960	2034	2083	2122	2186	2257	2185	2060	-26
Grades K-12	6217	6489	6594	6833	6951	6942	6964	7039	7130	7180	7201	7181	-239
+/- Prior Year	#VALU E!	272	105	239	118	-9	22	75	91	50	21		
% +/-	#VALU E!	4.38%	1.62%	3.62%	1.73%	-0.13%	0.32%	1.08%	1.29%	0.70%	0.29%		

BUILDING LEASES/BONDS		
	Total Lease	
Building Leases		
Kinetic Leasing SGR Addition 11-12	54,314.00	11/1/2026
Capital One Leasing PCE Asp 14-15	417,366.19	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	337,102.50	2/1/2034
Total of all Leases	1,310,042.15	
Ice Arena Levy	250,000.00	loss on running the sports center ice levy
Building and Abatement Bonds Debt Service		
2004/2014 SGR Elem and Horizon East Middle School	42,000,000	4/1/2022
OPEB	10,300,000	2/1/2021
2016 Dodds and Horizon West	78,000,000	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.

In 18-19 we no longer have to do the Weighted Average Price Calculator to set our prices for the school year, since our fund balance is not in the negative.

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	2020-2021 Prices	2021-2022 Prices
Milk	0.40	0.40
Breakfast	0.00	0.00
Elem Lunch	0.00	0.00
Middle S/HS Lunch	0.00	0.00
Adult Lunch	4.15	4.15
Adult Breakfast	1.90	1.90

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.

2021-22 Reimbursements (2020-21) figures will be adjusted when figures are released in July)
Reimbursed through April 2022

Federal
Breakfast: \$2.4625
Lunch \$4.1375

State
Lunch \$0.125

K-Milk Reimbursement:
Milk - State \$0.20

Commodities Reimbursement (Food Distribution Program):
\$.245 Each meal (lunch) Will use the 2018-19 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

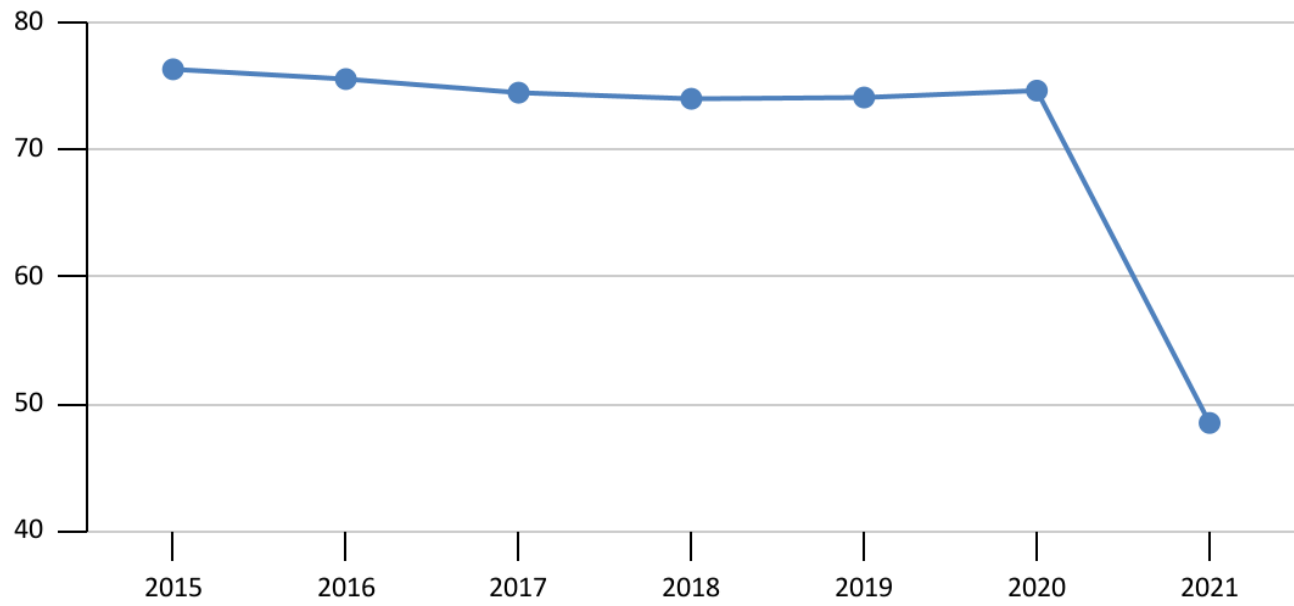
Use of Food Service funds to pay for capital outlay expenditures will decrease the fund balance. Funding for capital outlay is received only from paid meal revenue (no contribution is received from free or reduced price meals). Decreases in the fund balance will result in a price increase.

INDEPENDENT SCHOOL DISTRICT #152
FOOD SERVICE FUND (02)

	2019-2020 ACTUAL	2020-2021 REVISED	2021-2022 PROJECTED	2022-2023 PROJECTED	2023-2024 PROJECTED	2024-2025 PROJECTED
REVENUES:						
Line # Other local and county sources:						
1 Miscellaneous local revenues	37,085	46,420	47,350	48,300	49,270	50,260
2 Subtotal other sources	37,085	46,420	47,350	48,300	49,270	50,260
State sources:						
3 Lunch/Breakfast program aid	148,493	204,740	208,830	213,010	217,270	221,620
Federal sources:						
4 Lunch program aid	1,177,680	1,911,283	1,730,717	1,765,330	1,800,640	1,836,650
5 Food distribution program	195,906	326,380	332,910	339,570	346,360	353,290
6 Summer Food Program	647,733	38,560	38,560	38,561	38,562	38,562
7 Subtotal federal sources	2,021,319	2,276,223	2,102,187	2,143,461	2,185,562	2,228,502
8 Sale of Lunches	893,098	1,252,680	1,277,730	1,303,280	1,329,350	1,355,940
9 TOTAL REVENUES	3,099,995	3,780,063	3,636,097	3,708,051	3,781,452	3,856,322
10 \$ CHANGE	(292,382)	287,863	(143,966)	71,954	73,401	74,870
11 % CHANGE	-8.62%	8.24%	-3.81%	1.98%	1.98%	1.98%
EXPENDITURES:						
12 Salaries and wages	1,225,207	1,365,303	1,207,467	1,243,690	1,281,000	1,319,430
13 Employee benefits	171,142	155,530	160,200	165,010	169,960	175,060
14 Purchased services	341,323	362,900	373,790	385,000	396,550	408,450
15 Food costs-USDA commodities	195,906	319,170	328,750	338,610	348,770	359,230
16 Food costs, milk and supplies	1,428,571	1,550,550	1,597,070	1,644,980	1,694,330	1,745,160
17 Equipment/Construction	152,211	80,000	40,000	40,000	40,001	40,001
18 Other expenditures	7,314	8,510	8,770	9,030	9,300	9,580
19 Summer Food Program	39,805	38,560	38,560	38,560	38,561	38,561
20 TOTAL EXPENDITURES	3,561,479	3,880,523	3,754,607	3,864,880	3,978,472	4,095,472
21 \$ CHANGE	22,230	247,247	(125,916)	110,273	113,592	117,000
22 % CHANGE	0.63%	6.81%	-3.24%	2.94%	2.94%	2.94%
23 REV OVER EXP (EXP OVER REV)	(461,485)	(100,460)	(118,510)	(156,829)	(197,020)	(239,150)
24 BEGINNING FUND BALANCE	1,128,642	667,157	936,048	817,538	660,709	463,689
25 Bad Debt Transfer from General Fund		369,351				
26 ENDING FUND BALANCE	667,157	936,048	817,538	660,709	463,689	224,539
27 Fund Balance as a % of Expenditures	18.73%	24.12%	21.77%	17.10%	11.65%	5.48%
28 Fund Balance Limit (1/3 of annual exp)	1,121,858	1,187,118	1,141,952	1,175,423	1,209,901	1,245,414

ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)									
2015-16	ADP	ADA	HS	MS	ASP	HOP	SGR	PCE	TOTAL
SEPTEMBER	4157	4845	65.99	56.14	84.55	80.25	79.74	76.07	73.8
OCTOBER	4200	5842	56.37	66.48	85.46	82.71	80.64	83.88	75.9
NOVEMBER	4140	5774	44.43	79.79	85.33	84.88	81.51	81.7	76.3
DECEMBER	4175	5727	46.41	80.27	85.31	86.63	82.98	82.85	77.4
JANUARY	4126	5742	45.34	77.79	85.21	86.44	82.27	82.26	76.6
FEBRUARY	4054	5679	43.5	78.51	84.97	85.76	81.63	83.25	76.3
MARCH	4061	5663	43.21	81.65	83.79	85.15	82.16	81.62	76.3
APRIL	4054	5717	43.03	78.33	84.43	85.68	80.06	82.84	75.7
MAY	3848	5731	40.26	74.93	77.21	79.61	76.83	82.47	71.9
TOTAL	36815		47.6	74.9	84.0	79.7	76.1	73.8	75.6
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	40.51	40.6	33.85	33.8
October	1602	6225	1.43	26.34	37.39	42.69	45.07	36.12	31.5
November	1391	6261	1.81	20.44	43.94	36.66	35.38	30.2	28.1
December	1109	6222	6	3.13	41.05	32.81	35.18	36.69	25.8
January	2608	6211	7.07	38.12	73.4	71.4	66.7	57.76	52.4
February	3368	6153	19.36	50.01	91.41	80.58	76.56	74.6	65.4
March	3771	6248	34.21	58.92	82.03	81.57	78.96	73.02	68.1
April	3696	6232	35.1	57.46	80.23	78.07	75.17	73.15	66.5
May	3618	6318	34.03	53.82	74.53	79.18	71.22	76.07	64.8
Total	23095		13.47	31.80	58.17	55.17	54.06	48.89	48.50
FORMULA	ADP = ALL MEALS DIVIDED BY # OF DAYS IN MONTH								
	ADA = TOTAL ADA OF ALL SCHOOLS								
	HS/MS/ASP/HOP/SGR/DD = TOTAL LUNCHES DIVIDED BY # OF DAYS, DIVIDED BY								

SCHOOL LUNCH



IV. COMMUNITY SERVICE

INTRODUCTION

The 2016 projected population of the district's population is 46,316. 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 2016 census estimate, the district's population is 46,316. 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)**

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	ACTUAL	Revised	PROJECTED	PROJECTED	PROJECTED	PROJECTED
LINE # REVENUES:						
1 Gen Com Ed catalog presch scrn	397,904	384,500	392,190	400,030	408,030	416,191
2 Fees	87,572	59,100	141,900	144,700	147,600	150,552
3 Youth Development/Service	197,685	246,300	251,200	256,200	261,300	266,526
4 Choices/Adults w/Disabilities	26,000	26,000	26,500	26,500	26,501	27,031
5 Choices Fees/Adults w/Disabilities	721	900	900	900	900	918
6 ABE	363,969	423,700	432,200	440,800	449,600	458,592
7 ECFE	383,980	384,600	392,300	400,100	408,100	416,262
8 ECFE Fees	28,975	8,400	34,100	34,800	35,500	36,210
9 School Readiness/United Way	523,568	515,500	525,800	536,300	547,000	557,940
10 School Readiness Fees	61,746	24,300	106,400	108,500	110,700	112,914
11 Other/Non Public Aid/Governors Presc	77,122	82,012	132,100	105,600	117,700	120,054
12 TOTAL REVENUES	2,149,242	2,155,312	2,435,590	2,454,430	2,512,931	2,563,190
13 \$ CHANGE	-102,328	6,070	280,278	18,840	58,501	50,259
14 %CHANGE	-4.54%	0.28%	13.00%	0.77%	2.38%	2.00%
EXPENDITURES:						
15 General Com Ed catalog presch scr	653,541	355,050	406,900	419,110	431,680	444,630
16 Youth Development/Service	161,871	247,300	254,720	262,360	270,230	278,337
17 Choices/Adults w/Disabilities	15,590	34,680	26,500	26,500	26,501	27,296
18 ABE	457,931	454,810	468,450	482,500	496,980	511,889
19 ECFE	773,291	415,760	428,230	441,080	454,310	467,939
20 School Readiness	537,906	627,800	646,630	666,030	686,010	706,590
21 Other/Non Public Aid/Governors Presc	75,425	77,490	118,210	82,200	84,670	87,210
22 TOTAL EXPENDITURES	2,675,555	2,252,890	2,311,240	2,379,780	2,450,381	2,499,389
23 \$ CHANGE	642,378	(422,666)	58,349	68,539	70,600	49,007
% CHANGE	31.6%	-15.8%	2.6%	3.0%	3.0%	2.0%
24 REV OVER EXP (EXP OVER REV)	(526,313)	(97,578)	124,350	74,650	62,550	63,801
25 BEGIN FUND BALANCE	1,292,210	765,897	668,319	792,669	867,319	929,869
26 ENDING FUND BALANCE	765,897	668,319	792,669	867,319	929,869	867,319

VII. DEBT SERVICE FUND

INTRODUCTION

The Debt Service Fund is used to show revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

When a bond issue is sold, the school board must levy a direct general tax upon the property of the district for the payment of principal and interest on such bonds as due. The revenue from such tax must be separately accounted for in a Debt Service Fund (M.S. 475.61).

When an excess is accumulated in a Debt Service Fund due to interest earnings, lower than anticipated tax delinquency, or excess building funds, the levy for debt redemption may be reduced in whole or in a part as dictated by fund balances and debt retirement requirements. Where there are accumulations in the fund as the process of debt repayment nears an end, the accumulations should be used to reduce debt levies. Where there is any balance left in the Debt Service Fund after all obligations have been discharged, such balance shall be permanently transferred to the General Fund, with an equal levy reduction (M.S. 475.61).

There can be no borrowing from the Debt Service Fund. Any cash balance or investment in a Debt Service Fund is held in trust for the bondholders, and must not be used to support cash deficits in other funds (M.S. 123B.78, Subd. 4).

On March 12, 2002, school district voters approved the district's \$64 million bond referendum 4,095 (51.2%) to 3,903 (48.8%). The final bond payment is scheduled for April 2022.

Of particular note for the 2014-2015 school year, the district will have a reduction in their general obligation school building bonds payments in an amount of \$550,000 per year for fiscal years 2016 through 2022. This will cause a corresponding decrease in the district's property tax levies for taxes payable in 2015 through 2021. This reduction was the result of financing a current refunding of the 2015 through 2022 maturities of the \$42,080,000 school building bonds.

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.

REVENUE	Line #
---------	--------

Local Property Tax Levy	1
--------------------------------	----------

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

Interest Income	4
------------------------	----------

Interest rates appear to be static in the short term.

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

EXPENDITURES	Line #
--------------	--------

Principal on bonds	11
---------------------------	-----------

As required by the bond payment schedule.

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

As required by the bond payment schedule.

[illegible]

32

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	\$22,843,350.00
High School	\$112,294,750.00
Total Expenditures	\$135,138,100.00
Total Revenue	
Bond	\$110,000,000.00
Alternative Funding Sources	\$25,138,100.00
Total Revenues	\$135,138,100.00

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 2016 showed an estimated net obligation of \$3 million as of June 30, 2019. 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)				
		2019-2020	2020-2021	2021-2022
		ACTUAL	PROJECTED	PROJECTED
LINE #	REVENUES:			
1	Local Property Tax Levy	1,559,100	769,747	764,463
2	TOTAL REVENUES	1,559,100	769,747	764,463
	EXPENDITURES:			
3	Principal on bonds	4,272,981	705,000	720,000
4	Interest on bonds	37,755	30,278	7,560
5	Other debt service	475	500	500
6	TOTAL EXPENDITURES	4,311,211	735,778	728,060
7	REV OVER (UNDER) EXP	(2,752,111)	33,969	36,403
8	BEGINNING FUND BALANCE	2,971,105	218,994	252,963
9	ENDING FUND BALANCE	\$218,994	\$252,963	\$289,366