

MOORHEAD

AREA PUBLIC SCHOOLS

2018-2019 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.

**2018-2019
ANNUAL OPERATING PLAN INDEX**

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SCHOOL BOARD

	Term Expiration
Scott Steffes, Chairperson	2021
Cassidy Bjorklund, Vice Chairperson	2021
Melissa Burgard, Treasurer	2021
Matt Valan, Clerk	2021
Mark Altenburg, Director	2019
Bill Tomhave, Director	2019
Kara Gloe, Director	2019

CENTRAL OFFICE TEAM

Brandon Lunak, Superintendent

Missy Eidsness, 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

**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, three elementary schools, a middle school, a high school and an area learning center.

OBJECTIVES OF THE ANNUAL OPERATING PLAN

1. To approve the 2018-2019 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.

	FY18	FY19	FY20	FY21	FY22
GENERAL FUND (01)	Revised	Projected	Projected	Projected	Projected
REVENUES					
1 Property Taxes	5,803,231	6,432,869	6,432,869	6,432,869	6,432,869
2 Local Sources	1,821,822	1,679,401	1,705,789	1,732,705	1,760,159
3 General Education Aid	53,551,409	55,163,531	56,189,474	57,136,272	58,083,072
4 Other State Aids	742,187	711,518	800,708	804,166	807,693
5 Special Education Aid	9,600,000	10,044,345	10,044,345	10,044,345	10,044,345
6 Federal Aids Grants	2,978,341	3,061,589	3,061,589	3,061,589	3,061,589
7 Pension	1,995,590	1,995,590	1,995,590	1,995,590	1,995,590
8 Capital Outlay/LTFM	3,983,197	5,008,307	5,008,308	5,008,308	5,008,307
9 Health & Safety	114,294	-	-	-	-
10 TOTAL REVENUES	80,590,070	84,097,150	85,238,673	86,215,844	87,193,624
EXPENDITURES					
11 Administration	5,282,060	5,484,880	5,653,780	5,827,910	6,007,440
12 Regular Instruction & Vocational	35,483,840	37,192,940	38,693,740	40,241,000	41,836,160
13 Special Services	18,372,400	18,935,970	19,517,120	20,116,390	20,734,350
14 Instructional Support	3,072,520	3,132,670	3,223,650	3,414,140	3,414,140
15 Pupil Support	2,205,921	2,256,200	2,325,730	2,397,410	2,471,320
16 Buildings & Grounds	5,800,240	6,095,436	6,307,550	6,527,190	6,754,630
17 Transportation	4,491,870	4,628,380	4,769,060	4,914,020	5,063,410
18 Capital Outlay/LTFM	9,217,196	7,890,767	6,822,144	5,641,184	5,131,214
19 Health & Safety- Included in LTFM	-	-	-	-	-
20 TOTAL EXPENDITURES	83,926,047	85,617,243	87,312,774	89,079,244	91,412,664
21 REVENUES OVER (UNDER) EXPENDITURES					
22 Restricted	(5,119,705)	(2,882,459)	(1,813,836)	(632,876)	(122,907)
23 Unassigned	1,783,728	1,362,367	(260,266)	(2,133,835)	(4,096,133)
24 Restricted & Unassigned Combined	(3,335,976)	(1,520,092)	(2,074,101)	(2,766,710)	(4,219,040)
ENDING FUND BALANCE					
25 Restricted	(4,468,674)	(7,351,133)	(9,164,968)	(9,797,844)	(9,920,749)
26 Unassigned	20,191,743	21,554,110	21,293,845	19,160,010	15,063,877
27 Restricted & Unassigned Combined	15,723,070	14,202,977	12,128,876	9,362,166	5,143,128
28 Unassigned as % of Expenditures	27.03%	27.73%	26.46%	22.99%	17.46%
29 Restricted & Unassigned as % of Total Expenditures	18.73%	16.59%	13.89%	10.51%	5.63%
FOOD SERVICE (02)					
30 Revenues	3,263,730	3,308,560	3,373,950	3,440,650	3,508,690
31 Expenditures	3,164,600	3,407,040	3,383,290	3,482,440	3,584,550
32 REVENUES OVER (UNDER) EXPENDITURES	99,130	(98,480)	(9,340)	(41,790)	(75,860)
33 ENDING FUND BALANCE	1,173,013	1,074,533	1,065,193	1,023,403	947,543
COMMUNITY EDUCATION (04)					
34 Revenues	2,053,350	2,090,144	2,131,430	2,183,381	2,236,382
35 Expenditures	2,124,840	2,194,310	2,259,350	2,326,331	2,395,322
36 REVENUES OVER (UNDER) EXPENDITURES	(71,490)	(104,166)	(127,920)	(142,950)	(158,940)
37 ENDING FUND BALANCE	857,030	752,864	624,944	481,994	323,054

INDEPENDENT SCHOOL DISTRICT #152					
GENERAL FUND (01)					
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	REVISED	Preliminary	PROJECTED	PROJECTED	PROJECTED
Formula Allowance per Pupil Unit	6188	6312	6312	6,312	6312
Enrollment (Nov. 2017 Proj plus presch) used to figure ADJ AD	6694	6885	7051	7,259	7437
REVENUES:					
<i>Line #</i> General Fund					
1 Property taxes	5,803,231	6,432,869	6,432,869	6,432,869	6,432,869
2 Interest	150,000	230,000	230,000	230,000	230,000
3 Tuition & fees	880,061	895,263	910,768	926,583	942,715
4 Other local sources	791,761	554,139	565,022	576,122	587,445
5 General ed aid	53,551,409	55,163,531	56,189,474	57,136,272	58,083,072
6 Tax credits/Border City aid	510,000	542,000	627,800	627,799	627,799
7 Non public trans aid/state grants	232,187	169,518	172,908	176,367	179,894
8 Special ed aid and excess aid	9,600,000	10,044,345	10,044,345	10,044,345	10,044,345
9 Federal aids and grants	2,978,341	3,061,589	3,061,589	3,061,589	3,061,589
10 Pension Budget Neutral	1,995,590	1,995,590	1,995,590	1,995,590	1,995,590
11 Total General Fund	76,492,579	79,088,843	80,230,364	81,207,535	82,185,317
Operating Capital					
12 Operating capital aid	1,174,251	1,185,125	1,185,125	1,185,125	1,185,125
13 Operating capital levy	393,130	385,943	385,943	385,943	385,943
14 Long-Term Facilities Maint levy	736,312	1,549,453	1,549,453	1,549,453	1,549,453
15 Long-Term Facilities Maint aid	482,043	662,386	662,386	662,386	662,386
16 Operating capital lease levy	1,197,461	1,225,400	1,225,400	1,225,400	1,225,400
18 Sale of Equipment cars and rebates	0	0	0	0	0
19 Total Operating Capital	3,983,197	5,008,307	5,008,308	5,008,308	5,008,307
20 Health & Safety Levy	114,294	0	0	0	0
21 Total Health & Safety	114,294	0	0	0	0
22 Total Revenues	80,590,070	84,097,150	85,238,673	86,215,844	87,193,624
23 \$ CHANGE	1,193,214	3,507,080	1,141,522	977,171	977,780
24 % CHANGE	1.5%	4.35%	1.36%	1.15%	1.13%
EXPENDITURES:					
25 Admin salaries	4,019,440	4,200,020	4,326,020	4,455,800	4,589,470
26 Admin fringe benefits	960,000	993,600	1,028,380	1,064,370	1,101,620
27 Admin supplies	40,000	20,760	20,760	20,760	20,760
28 Admin other	262,620	270,500	278,620	286,980	295,590
29 Instruct salaries (reg & voc)	24,020,050	25,335,650	26,435,720	27,568,790	28,735,850
30 Instruct fringe benefits	7,938,080	8,221,910	8,509,680	8,807,520	9,115,780
31 OPEB expense benefit credit	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
32 Instruct supplies	670,000	670,000	670,000	670,000	670,000
33 Instruct other	3,655,710	3,765,380	3,878,340	3,994,690	4,114,530
34 Spec ed salaries	13,052,400	13,443,970	13,847,290	14,262,710	14,690,590
35 Spec ed fringe benefits	3,800,000	3,933,000	4,070,660	4,213,130	4,360,590
36 Spec ed supplies	220,000	220,000	220,000	220,000	220,000
37 Spec ed other	1,300,000	1,339,000	1,379,170	1,420,550	1,463,170
38 Instruct support salaries	1,941,930	2,000,190	2,060,200	2,122,010	2,185,670
39 Instruct support fringe benefits	479,170	495,940	513,300	531,270	549,860
40 Instruct support supplies	211,050	182,960	182,960	182,960	182,960
41 Instruct support other	440,370	453,580	467,190	481,210	495,650
42 Pupil support salaries	1,489,680	1,534,370	1,580,400	1,627,810	1,676,640
43 Pupil support fringe benefits	424,450	439,310	454,690	470,600	487,070
44 Pupil support supplies	29,121	11,970	11,970	11,970	11,970
45 Pupil support other	262,670	270,550	278,670	287,030	295,640
46 Bldgs & grounds salaries	1,830,920	1,975,850	2,035,130	2,096,180	2,159,070
47 Bldgs & grounds fringe benefits	300,050	310,550	321,420	332,670	344,310
48 Bldgs & grounds energy exp	2,277,450	2,368,550	2,463,290	2,561,820	2,664,290
49 Bldgs & grounds supplies	386,170	401,620	417,680	434,390	451,770
50 Bldgs & grounds other	819,810	844,400	869,730	895,820	922,690
51 Transportation salaries	880,490	906,900	934,110	962,130	990,990
52 Transportation benefits	146,760	151,900	157,220	162,720	168,420
53 Transportation contracted services	3,358,740	3,459,500	3,563,290	3,670,190	3,780,300
54 Transportation supplies	102,490	106,590	110,850	115,280	119,890

55	Transportation other	3,390	3,490	3,590	3,700	3,810
56	Aid Anticipation Certificate	0	0	0	0	0
57	Property/liability insurance	185,840	194,466	200,300	206,310	212,500
58	Total General Expenditures	74,708,851	77,726,476	80,490,630	83,341,370	86,281,450
59	Op cap special assessments	342,000	380,000	391,400	403,140	415,230
60	Op cap leases	1,260,890	1,298,820	1,337,780	1,377,910	1,419,259
61	Op cap telephone/telecomm	72,930	75,120	77,370	79,690	82,080
62	Op cap bldg discretionary	0	0	0	0	1
63	Op cap athletics	21,860	22,520	23,200	23,900	24,620
64	Op cap textbooks and curriculum resources	780,000	780,000	803,400	827,500	827,500
65	Op cap music	18,699	19,260	19,840	20,440	21,050
66	Op cap media	0	0	0	0	0
67	Op cap copier lease	172,580	177,760	183,090	188,580	194,240
68	Op cap technology plan	780,000	785,000	785,000	785,000	785,000
69	Op cap building const/maint plan/Long Term Facilities	2,217,337	1,980,117	1,858,894	1,092,854	1,020,064
69a	Op Cap implementation of facilities recommendations	3,000,000	2,000,000	1,000,000	500,000	0
70	Op Cap deferred maintenance/folded into line 69	0	0	0	0	0
71	Op cap transportation equipment	263,000	263,000	263,000	263,000	263,000
72	Total Operating Cap Expenditures	8,929,397	7,781,598	6,742,975	5,562,015	5,052,045
73	347 - Health & Safety physical hazard	12,000	44,500	14,500	14,500	14,500
74	349 - Health & Safety hazardous subst	7,700	7,700	7,700	7,700	7,700
75	352 - Health & Safety envmt mgmt	45,469	45,469	45,469	45,469	45,469
76	358 - Health & Safety asbestos	0	0	0	0	0
77	363 - Health & Safety fire safety	10,000	10,000	10,000	10,000	10,000
78	366 - Health & Safety indoor air quality	212,630	1,500	1,500	1,500	1,500
79	Total Health & Safety Expenditures	287,799	109,169	79,169	79,169	79,169
80	TOTAL EXPENDITURES	83,926,047	85,617,243	87,312,774	88,982,554	91,412,664
81	\$ Change	6,863,331	1,691,196	1,695,531	1,669,780	2,430,110
82	% Change	9.3%	2.0%	2.0%	1.9%	2.7%
83	REV OVER EXP (EXP OVER REV)					
84	General Fund Restricted	(5,119,705)	(2,882,459)	(1,813,836)	(632,876)	(122,907)
85	General Fund Unassigned	1,783,728	1,362,367	(260,266)	(2,133,835)	(4,096,133)
86	BEGINNING FUND BALANCE					
87	General Fund Restricted:					
88	Operating Capital	173,555	(5,991,000)	(10,976,129)	(14,922,634)	(17,688,180)
89	Health & Safety	(416,369)	(589,874)	(699,043)	(778,212)	(857,381)
90	Safe Schools	189,649	189,649	189,649	189,649	189,649
90a	Staff Development	60,775				
91	Deferred Maintenance	704,196	1,922,551	4,134,390	6,346,229	8,558,068
92	Reserved for Prepaid	-	-	1.00	1.00	2.00
93	General Fund Restricted Total	711,806	(4,468,674)	(7,351,132)	(9,164,967)	(9,797,842)
94	General Fund Unassigned:					
95	General Fund Unassigned Total	18,408,015	20,191,743	21,554,110	21,293,845	19,160,010
96	ENDING FUND BALANCE					
97	General Fund Restricted:					
98		(5,991,000)	(10,976,129)	(14,922,634)	(17,688,180)	(19,943,757)
99	Health & Safety	(589,874)	(699,043)	(778,212)	(857,381)	(936,550)
101	Safe Schools	189,649	189,649	189,649	189,649	189,649
101a	Staff Development	-	-	-	-	1
102	LTFM Deferred Maintenance	1,922,551	4,134,390	6,346,229	8,558,068	10,769,907
103	Nonspendable - transfer of cap outlay balance	-	-	-	-	1
104	General Fund Restricted Total	(4,468,674)	(7,351,133)	(9,164,968)	(9,797,844)	(9,920,749)
105	General Fund Unassigned:					
106	Unassigned	15,491,743	17,854,110	18,593,845	16,960,010	13,363,877
107	Committed--Severance Obligation	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
108	Nonspendable	0	0	0	0	0
109	Assigned--Health Insurance and Affordable Care Act	500,000	500,000	500,000	500,000	500,000
110	Assigned--Capital projects	-	-	-	-	-
111	Assigned--Tech acquisition & upgrades	-	-	-	-	-
112	Assigned--Alternative Learn/ Globe/PCE/Operation Bldg	3,000,000	2,000,000	1,000,000	500,000	-
113	General Fund Unassigned Total	20,191,743	21,554,110	21,293,845	19,160,010	15,063,877
114	General Fund Restricted & Unassigned Combined	15,723,070	14,202,977	12,128,876	9,362,166	5,143,128
115	Unassigned (% of Unassigned Exp)	27.03%	27.73%	26.46%	22.99%	17.46%
116	Unassigned & Restricted (% of Total Exp)	18.73%	16.59%	13.89%	10.51%	5.63%

MOORHEAD AREA PUBLIC SCHOOLS

Operating Levy Priority Areas Update

June 2017

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
2014-2015	434.54	12.42
2015-2016	459.02	24.48
2016-2017	476.10	17.08
2017-2018	503.86	27.76
2018-2019	510.86	7.00

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),

MOORHEAD AREA PUBLIC SCHOOLS

Operating Levy Priority Areas Update

June 2017

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 2018-2019 General Fund revenues of \$84 million. This reflects an increase of approximately \$3.5 million compared to 2017-2018. This increase is due primarily to a 2% increase on the basic formula allowance and an estimated increase in enrollment of approximately 191 students.

Moorhead School District residents voted on November 8, 2016, for an operating levy renewal that will provide \$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.

Expenses for the General Fund are anticipated to be \$85.6 million. This reflects an increase of approximately \$1.6 million compared to projected expenditures from 2017-2018. The primary reasons for this increase are the addition of approximately 7 full time equivalent teaching and 5 support staff positions. Two school buses and a van will be purchased in 2018-2019. This represents a continuation of the upgrading of the district's bus fleet.

Projected changes to revenues and expenditures are made, when known, as close to actual amounts as possible; an increase in state or federal revenue is generally not assumed. For example, per pupil allowance will increase from \$6,133 in 2017-2018 and \$6,312 in 2018-2019. The increase is due to the 2% increase on the basic formula. Beyond that, no increase in revenue is assumed from the state. Assumed increases to expenditures range from approximately 3.5% for salaries to typically 8-10% 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 \$1.5 million for 2018-2019. The June 30, 2018 restricted and unassigned General Fund balance is projected to be \$14.2 million, or 16.59% 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 2019.

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 2018 remain relatively flat compared to 2019 with the primary source within that category being operating levy revenue.	
Interest	2
Interest rates remain at historically low levels.	
Tuition and Fees	3
This line item includes reimbursement from Lakes Country Service Cooperative (LCSC) special education, medical assistance/3 rd party billing, and tuition for special education services that are not included in the calculation for special education aid/tuition.	
Other Local Sources	4
Included are the fees from participation in extra-curricular activities, ticket sales from activity events, rent from school facilities, rent from other property, student teacher reimbursement, concessions, reimbursement from Lakeland Mental Health Day Treatment, and other miscellaneous sources.	
General Education Aid	5
This represents the state's share of the basic general education revenue that includes transportation revenue. The increase in fiscal year 2019 compared to 2018 is primarily due to an increase in enrollment.	
Tax Credits	6
The Border City Tax Credit is the largest of the tax credits that the district receives.	
Non-Public Transportation Aid	7
The district receives funding to support non-public transportation. The state mandates non-public student transportation.	

Special Education Aid.....8

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

Federal Sources 9-10

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

Operating Capital..... 12-13

The formula for calculating operating capital revenue is \$79 plus \$109 multiplied by the facilities age index (1.3035 for 2018-19) multiplied by the adjusted pupil units. In addition, districts that operate year round programs such 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 Levy16

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/Property18

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 25-28

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

Regular and Vocational Instruction 29-33

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

Special Education Instruction 34-37

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

Instructional Support Services 38-41

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

Pupil Support Services 42-45

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

Operations and Maintenance of Buildings and Grounds 46-50

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

Transportation Services 51-55

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

Aid Anticipation Certificates 56

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

Property/Liability Insurance 57

OPERATING CAPITAL EXPENDITURES

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

Special Assessments59

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

Leases60

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.

Telephone/Telecommunications61

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

Building Discretionary Allocation62

Each building is allocated capital funds to cover incidental expenses that are not part of the long-range facilities plan. The allocation is \$8.05 per student based on projected enrollment. This amount was rolled into the general instructional supply budget.

Athletics63

This item is for additions and replacement of athletic equipment.

Curriculum Resources64

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

Music65

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

Media66

Media/library print books and electronic resources are purchased as recommended by building media specialists in collaboration with the Director of Media Services & the Executive Director of Information Systems and Instructional Support. This amount was rolled into the Instruct Support supplies.

Equipment Contingency Fund67

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.

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 Plan68

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

Building Construction and Maintenance Plan Long Term Facilities Plan69

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 project 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.

Deferred Maintenance70

Deferred maintenance revenue is intended for repairs and maintenance of the physical plant. The district is currently using this revenue primarily for roof repairs and maintenance. This was included in the Long Term Facilities Plan.

Transportation Equipment.....71

This allocation is used to purchase school buses or vans.

Health and Safety Expenditures 73-79

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

ESTIMATED EXPENDITURES:		Summary Fiscal Year, Ending June 30th ->										
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Deferred Capital Expenditures and Maintenance Projects												
Finance - Prg	Category											
368 - 865	Building Envelope	\$181,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369 - 865	Building Hardware and Equipment	\$0	\$37,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370 - 865	Electrical	\$314,737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
379 - 865	Interior Surfaces	\$322,984	\$119,389	\$15,100	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600
380 - 865	Mechanical Systems	\$147,028	\$68,000	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381 - 865	Plumbing	\$40,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382 - 865	Professional Services and Salary	\$56,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
383 - 865	Roof Systems	\$139,673	\$859,933	\$685,794	\$508,254	\$495,464	\$566,581	\$416,354	\$489,495	\$393,161	\$430,311	\$93,081
384 - 865	Site Projects	\$43,489	\$370,000	\$60,000	\$60,000	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0
	Total Deferred Capital Expense and Maintenance	\$1,346,071	\$1,260,422	\$1,386,894	\$612,854	\$540,064	\$611,181	\$960,854	\$534,055	\$437,761	\$474,911	\$137,681
Health and Safety, Excluding Projects in Finance codes 358, 363 and 366 Costing > \$100,000 per Site												
Finance	Category											
347 - 865	Physical Hazards	\$12,000	\$44,500	\$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	\$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 - 866	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363 - 866	363-865.....since less than \$100,000???? ms	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
366 - 866	Indoor Air Quality	\$232,630	\$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	\$307,799	\$109,169	\$79,169	\$79,169	\$79,169	\$79,169	\$79,169	\$79,169	\$79,169	\$79,169	\$79,169
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	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accessibility												
Finance	Category											
367	Accessibility	\$4,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Annual 10 Year Plan Expenditures		\$1,858,620	\$1,369,991	\$1,466,063	\$692,023	\$619,233	\$690,350	\$1,040,123	\$613,264	\$516,930	\$554,080	\$216,850
Building Capital Expenditures Maint												
Total 530	Equipment	\$81,355	\$125,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total 520	Building Acquisition or Construction	\$589,911	\$594,447	\$472,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000
Total Annual 10 Year Plan Building Capital Expenditures		\$671,266	\$719,695	\$472,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000
District Capital Outlay												
FIN 302 Obj.....	All Objects	\$3,712,059	\$3,801,480	\$3,884,080	\$3,969,160	\$4,056,800	\$4,178,510	\$4,303,970	\$4,432,980	\$4,565,970	\$4,702,950	\$4,844,040
Total Annual 10 Year Plan Building Capital Expenditures		\$3,712,059	\$3,801,480	\$3,884,080	\$3,969,160	\$4,056,800	\$4,178,510	\$4,303,970	\$4,432,980	\$4,565,970	\$4,702,950	\$4,844,040
LTFM Revenue		\$1,858,620	\$1,369,991	\$1,466,063	\$692,023	\$619,233	\$690,350	\$1,040,123	\$613,264	\$516,930	\$554,080	\$216,850
LTFM Expenses over/Under Revenues		\$-626,056	\$430,309	\$533,997	\$1,107,977	\$1,180,767	\$1,109,650	\$759,877	\$1,867,736	\$1,283,070	\$1,245,920	\$1,583,150
Building Capital Expenditure Maint		\$671,266	\$719,695	\$472,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000	\$480,000
Other Capital Outlay		\$3,712,059	\$3,801,480	\$3,884,080	\$3,969,160	\$4,056,800	\$4,178,510	\$4,303,970	\$4,432,980	\$4,565,970	\$4,702,950	\$4,844,040
Total Capital Outlay Expenditures		\$4,383,325	\$4,521,175	\$4,356,080	\$4,449,160	\$4,536,800	\$4,658,510	\$4,783,970	\$4,912,980	\$5,045,970	\$5,182,950	\$5,320,040
Capital Outlay Revenue		\$1,858,620	\$1,369,991	\$1,466,063	\$692,023	\$619,233	\$690,350	\$1,040,123	\$613,264	\$516,930	\$554,080	\$216,850
Total Capital Outlay Expenses over/Under Revenue		\$2,524,705	\$3,151,184	\$2,890,017	\$3,757,137	\$3,917,567	\$3,968,160	\$3,743,847	\$4,299,716	\$4,529,040	\$4,628,870	\$5,103,190
		\$6,241,945	\$5,890,766	\$5,822,143	\$5,141,183	\$5,020,064	\$1,091,181	\$1,440,954	\$1,014,095	\$917,761	\$954,911	\$617,681
		\$2,217,337	\$1,980,117	\$1,858,894	\$1,092,854	\$1,020,064	\$1,091,181	\$1,440,954	\$1,014,095	\$917,761	\$954,911	\$617,681

Annual Operations		17/18	18/19	19/20	20/21	21/22	22/23
Infrastructure							
	WAN -- Fiber Optics Lease	33,000	33,000	33,000	33,000	33,000	33,000
	Miscellaneous Electrical Upgrades	3,000	3,000	3,000	3,000	3,000	3,000
	Cabling -- Misc. District wide	3,000	3,000	3,000	3,000	3,000	3,000
		39,000	39,000	39,000	39,000	39,000	39,000
Hardware							
	Telephone System Maintenance	42,000	30,000	30,000	30,000	30,000	30,000
	Cellular Communication	8,000	8,000	8,000	8,000	8,000	8,000
		50,000	38,000	38,000	38,000	38,000	38,000
Maintenance Agreements							
	Internet Bandwidth (minus E-Rate)	13,000	13,000	13,000	13,000	13,000	13,000
	Region I Software/Support Agreement	75,000	75,000	75,000	75,000	75,000	75,000
		88,000	88,000	88,000	88,000	88,000	88,000
Department Operations							
	General Supplies (Subscriptions, tools, etc.)	3,500	3,500	3,500	3,500	3,500	3,500
	Security/Clock/Paging/RF support	10,000	10,000	10,000	10,000	10,000	10,000
		13,500	13,500	13,500	13,500	13,500	13,500
Software Subscriptions							
	AntiVirus	2,500	2,500	2,500	2,500	2,500	2,500
	SSL Certificates	2,500	2,500	2,500	2,500	2,500	2,500
	Web Filtering	35,000	35,000	35,000	35,000	35,000	35,000
	Network operating system upgrade	7,500	7,500	7,500	7,500	7,500	7,500
	Power School/PS Learning	75,000	75,000	75,000	75,000	75,000	75,000
	Naiku	30,000	30,000	30,000	30,000	30,000	30,000
	InfoSnap	18,000	15,000	15,000	15,000	15,000	15,000
		170,500	167,500	167,500	167,500	167,500	167,500
Staff Development							
	Training/Conference	17,000	17,000	17,000	17,000	17,000	17,000
	Operations specialized training	10,000	9,260	9,260	9,260	9,260	9,260
	Intern Help (Salary)	15,000	9,680	9,680	9,680	9,680	9,680
		42,000	35,940	35,940	35,940	35,940	35,940
	Subtotal Operational Expenditures	403,000	381,940	381,940	381,940	381,940	381,940
Technology Acquisitions		17/18	18/19	19/20	20/21	21/22	22/23
Infrastructure							
	WAN -- Video Network/TV & Web Studio	10,300	10,300	10,300	10,300	10,300	10,300
	WAN -- Expansion/Upgrade PBX Upgrade	25,000	25,000	25,000	25,000	25,000	25,000
	Security CCTV/Keyfob	130,000	65,000	65,000	65,000	65,000	65,000
		165,300	100,300	100,300	100,300	100,300	100,300
Hardware							
	Auditorium Operations(Lights/Sound)	5,000	5,000	5,000	5,000	5,000	5,000
	TV/LCD Projection System/Projection Screens	30,000	15,000	15,000	15,000	15,000	15,000
	Computing Workstations	180,000	220,000	220,000	220,000	220,000	220,000
	Network Printers	5,000	5,000	5,000	5,000	5,000	5,000
	Peripheral Add-ons	0	0	0	0	0	0
	Data Servers/upgrades	25,000	20,000	20,000	20,000	20,000	20,000
	Emerging Technologies	5,000	5,000	5,000	5,000	5,000	5,000
		250,000	270,000	270,000	270,000	270,000	270,000
Software							
	Curriculum Subscription	0	25,000	25,000	25,000	25,000	25,000
		0	25,000	25,000	25,000	25,000	25,000
Staff Development							
	Specialized Training--New Technologies	7,500	7,500	7,500	7,500	7,500	7,500
		7,500	7,500	7,500	7,500	7,500	7,500
	Subtotal Technology Acquisitions	422,800	402,800	402,800	402,800	402,800	402,800
	Subtotal Operational Expenditures	402,995	381,940	381,940	381,940	381,940	381,940
	TOTAL TECHNOLOGY PLAN	825,795	784,740	784,740	784,740	784,740	784,740

STAFFING PLAN 2018-19

	2016-17 Actual	2017-18 Prelim	2017-18 Actual	2018-2019 Prelim	2018-2019 Request
LICENSED STAFF					
Elementary (K-4)	129.25	115.25	118.25	116.25	-2.00
Middle School (5-8)	54.00	77.64	83.17	87.17	4.00
High School (9-12)	71.20	71.20	70.42	71.42	1.00
Alternative Education	10.98	10.98	13.17	13.17	0.00
Special Education	124.86	126.36	134.33	137.33	3.00
English Learners (EL)	11.25	11.25	11.25	12.25	1.00
Support Staff - Instructional/Instructional Support	19.16	19.16	12.55	11.55	-1.00
Elementary Physical Education/Health Fitness	11.30	11.43	11.43	11.43	0.00
Elementary Music	8.30	10.00	8.00	8.00	0.00
Elementary Art	3.00	4.00	4.00	4.00	0.00
Music (5-12)	9.30	10.30	11.30	11.30	0.00
Gifted and Talented	1.00	1.00	1.00	1.00	0.00
Resource Strategists	3.75	5.00	5.00	5.00	0.00
Media Specialists	2.00	2.00	2.00	2.00	0.00
Counselors	13.75	13.75	15.00	16.00	1.00
School Nurses	3.00	3.00	3.00	3.00	0.00
Total Licensed Teaching Staff	476.10	492.32	503.86	510.86	7.00
Administrative Staff					
Administrative (Principals and Administrators)	16.00	19.00	19.00	19.00	0.00
Supervisory	15.00	14.75	14.75	16.63	1.88
Total Administrative Staff	31.00	33.75	33.75	35.63	1.88
Non-Licensed Staff					
Paraprofessionals/Security***	177.33	168.33	176.13	176.13	0.00
Non-Aligned/TCI	38.00	41.50	41.45	41.45	0.00
Clerical/Confidential Administrative Assistants	48.71	52.31	53.17	55.81	2.64
Custodial	37.31	41.31	43.50	45.50	2.00
Total Non-Licensed	301.35	303.45	314.24	318.88	4.64
Grand Total	808.45	795.77	818.11	831.63	13.52
Total Additions:					
<i>**Title I, II, V additional grant positions. The total FTE may fluctuate due to funding.</i>					
<i>***Includes all paraprofessionals funded through tuition, special and general education.</i>					

**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	2017-2018	2018-2019
Kindergarten	24:1	24:1	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	25:1	25:1
Elem 2-3	27:1	27:1	27:1	27:1	27:1	27:1	27:1	27:1	27:1
Elem 4	29:1	29:1	29:1	29:1	29:1	29:1	29:1	29:1	29:1
Elem 5	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1
Middle School (Core)	33:1	30:1	30:1	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	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	2016-2017	2017-2018	Projected 2018-2019
Kindergarten	22	23	22	23	23	23	22	22	21
Grade 1	23	25	25	23	24	23	23	22	22
Grade 2	26	24	25	26	26	25	25	24	25
Grade 3	25	26	25	27	27	25	25	24	26
Grade 4	27	26	25	26	26	26	27	26	27
Grade 5	28	27	26	27	27	27	29	29	29
Grade 6 (Core)	33	25	27	28	29	29	30	28	30
Grade 7 (Core)	33	26	25	29	27	29	32	27	27
Grade 8 (Core)	33	26	26	20	29	28	31	28	24
District Average K-4	24	24	24	25	25	24	24	23	23
District Average 5-6	28	27	26	27	27	26	28	28	28
District Average 7-8	25	27	25	25	25	25	25	28	25
District Average 5-8	33	27	26	25	28	29	31	28	27

The average class size is based on March 1, 2017 enrollment.

Presented to the Moorhead Area School Board on March 26, 2018

MOORHEAD AREA PUBLIC SCHOOLS COHORT PROJECTIONS

NOVEMBER 2017

November-17 Avg Method	ACTUAL NOV. 1 ENROLLMENT												PROJECTED ENROLLMENT												Variance /b/ Actual and Projected
	2012-13	2013-14	2014-15	2015-16	2016-17	11/1/17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Nov. 2016 Proj.	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23						
Kindergarten	483	494	500	570	491	539	520	532	537	544	550	558	578	539	520	532	537	544	550	558	21				
Grade 1	441	490	499	522	599	494	553	533	545	550	558	508	494	553	533	545	550	558	558	558	-14				
Grade 2	413	434	515	520	537	595	504	564	544	556	561	617	595	564	564	544	556	561	561	561	-22				
Grade 3	437	433	459	514	538	537	612	518	579	559	572	553	537	518	518	579	559	559	572	572	-16				
Grade 4	418	433	436	483	525	520	541	616	522	584	563	549	520	616	522	522	584	584	563	563	-29				
Grade 5	407	418	442	451	499	540	532	554	631	534	597	538	540	554	631	631	534	534	597	597	2				
Grade 6	445	414	443	458	459	513	557	549	571	651	551	514	513	549	571	571	651	651	551	551	-1				
Grade 7	402	450	417	460	478	466	525	570	562	585	666	472	466	525	562	562	585	585	666	666	-6				
Grade 8	438	402	455	428	476	479	473	533	579	570	593	490	479	533	579	579	570	570	593	593	-11				
Grade 9	425	453	417	477	465	494	502	496	559	607	598	502	494	496	559	559	607	607	598	598	-8				
Grade 10	422	431	461	441	503	466	508	517	511	575	625	484	466	508	511	511	575	575	625	625	-18				
Grade 11	398	407	418	457	447	487	457	499	507	501	564	498	487	499	507	507	501	501	564	564	-11				
Grade 12	427	389	429	436	472	464	501	471	514	522	516	461	464	471	514	514	522	522	516	516	3				
Grades K-4	2192	2284	2409	2609	2690	2685	2729	2763	2727	2793	2804	2745	2685	2729	2727	2727	2793	2793	2804	2804	-60				
Grades K-5	2599	2702	2851	3060	3189	3225	3261	3316	3357	3327	3401	3283	3225	3261	3357	3357	3327	3327	3401	3401	-58				
Grades K-6	3044	3116	3294	3518	3648	3738	3818	3865	3929	3977	3952	3797	3738	3818	3929	3929	3977	3977	3952	3952	-59				
Grades 1-3	1291	1357	1473	1556	1674	1626	1668	1614	1668	1665	1691	1678	1626	1668	1668	1668	1665	1665	1691	1691	-52				
Grades 4-6	1270	1265	1321	1392	1483	1573	1630	1719	1724	1768	1711	1601	1573	1630	1724	1724	1768	1768	1711	1711	-28				
Grades 5-6	852	832	885	909	958	1053	1089	1103	1202	1185	1148	1052	1053	1089	1202	1202	1185	1185	1148	1148	1				
Grades 6-8	1285	1266	1315	1346	1413	1458	1555	1652	1712	1805	1810	1476	1458	1555	1712	1712	1805	1805	1810	1810	-18				
Grades 7-8	840	852	872	888	954	945	998	1103	1140	1155	1259	962	945	1103	1140	1140	1155	1155	1259	1259	-17				
Grades 7-12	2512	2532	2597	2699	2841	2856	2967	3086	3231	3360	3561	2907	2856	3086	3231	3231	3360	3360	3561	3561	-51				
Grades 9-12	1672	1680	1725	1811	1887	1911	1969	1983	2090	2205	2303	1945	1911	1983	2090	2090	2205	2205	2303	2303	-34				
Grades K-12	5556	5648	5891	6217	6489	6594	6785	6951	7159	7337	7513	6704	6594	6785	7159	7159	7337	7337	7513	7513	-110				
+/- Prior Yr	-31	92	243	326	272	105	191	165	208	178	176		105	191	208	208	178	178	176	176					
% +/-	-0.58%	1.66%	4.30%	5.53%	4.38%	1.62%	2.90%	2.44%	3.00%	2.49%	2.40%		1.62%	2.90%	3.00%	2.49%	2.49%	2.40%	2.40%	2.40%					

BUILDING LEASES/ICE ARENA 2018-19		
	Total Lease	
Kinetic Leasing SGR Addition 11-12	54,314.00	11/15/26
Capital One Leasing PCE Asp 14-15	417,366.28	2/1/29
Klein Leasing for SGR Addition 15-16	269,953.10	2/1/30
Globe Leasing for ABE and RRALC 16-17	175,259.53	2/1/42
Ice Arena Levy	205,087.00	
Total of all Leases	1,121,979.91	

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 2016-17 the fund balance exceeded 1/3 of the annual expenditures by \$162,000. We plan to spend this excess by purchasing a freezer to house at the Operation Center and to purchase a vending machine at the High School and to increase the hours of some of the food service employees.

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	2017-18 Prices	2018-19 Prices
Milk	.40	.40
Breakfast	1.00	1.00
Elem Lunch	2.30	2.30
Middle S/HS Lunch	2.40	2.40
Adult Lunch	3.65	3.75
Adult Breakfast	1.90	2.00

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.

2018-19 Reimbursements (2017-18 figures will be adjusted when figures are released in July)

State Reimbursement:

\$.125	All lunch
\$.525	Reduced
\$.125	Free lunch rater
\$.55	Paid breakfast
\$.30	Reduced breakfast

Commodities Reimbursement (Food Distribution Program):

\$.23	Each meal (lunch)
--------	-------------------

Federal Reimbursement:

\$.36	Paid lunch
\$ 2.82	Reduced lunch
\$ 3.22	Free lunch
\$.29	Paid breakfast
\$ 1.71	Reduced breakfast
\$ 1.71	Free breakfast
\$.07	Paid Snack
\$.43	Reduced Snack
\$.1975	Free Snack

K-Milk Reimbursement:

\$.20	Milk - State
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FUND BALANCE DEFINITIONS

Line #

Miscellaneous Local Revenue 2
Catered meals (lunch) to Head Start program at Probstfield.

Purchased Services 15
Costs include supervision, administrative services, repairs and maintenance, printing/publications, travel/professional development, consulting fees, operation and maintenance.

Food Costs (USDA Commodities) 16
Based on the number of reimbursable student meals (lunch only) that were served the previous school year.

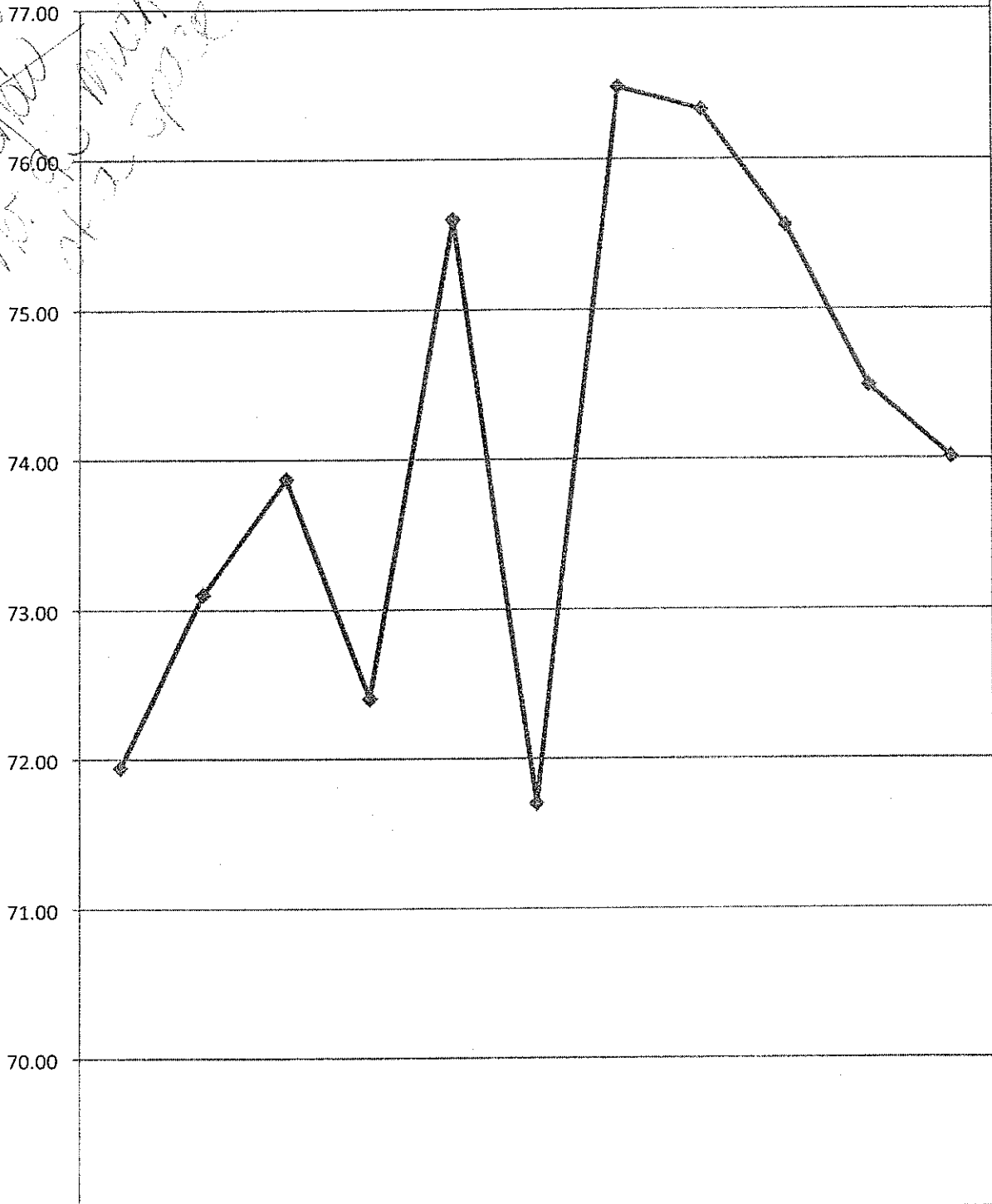
Fund Balance Projections 26
Use of Food Service funds to pay for capital outlay expenditures will decrease the fund balance. Funding for capital outlay is received only from paid meal revenue (no contribution is received from free or reduced price meals). Decreases in the fund balance will result in a price increase.

INDEPENDENT SCHOOL DISTRICT #152
FOOD SERVICE FUND (02)

	2016-2017 ACTUAL	2017-2018 REVISED	2018-2019 PRELIMINARY	2019-2020 PROJECTED	2020-2021 PROJECTED	2021-2022 PROJECTED
REVENUES:						
<i>Line # Other local and county sources:</i>						
1 Miscellaneous local revenues	21,327	21,750	22,190	22,630	23,080	23,540
2 Subtotal other sources	21,327	21,750	22,190	22,630	23,080	23,540
State sources:						
3 Lunch/Breakfast program aid	170,615	174,030	177,510	181,060	184,680	188,370
Federal sources:						
4 Lunch program aid	1,590,923	1,622,740	1,655,190	1,688,290	1,722,060	1,756,500
5 Food distribution program	171,702	175,140	178,640	182,210	185,850	189,570
6 Summer Food Program	57,840	57,840	38,560	38,560	38,560	38,560
7 Subtotal federal sources	1,820,465	1,855,720	1,872,390	1,909,060	1,946,470	1,984,630
8 Sale of Lunches	1,188,462	1,212,230	1,236,470	1,261,200	1,286,420	1,312,150
7 TOTAL REVENUES	3,200,869	3,263,730	3,308,560	3,373,950	3,440,650	3,508,690
9 \$ CHANGE	116,093	62,861	44,830	65,390	66,700	68,040
10 % CHANGE	3.76%	1.96%	1.37%	1.98%	1.98%	1.98%
EXPENDITURES:						
Pupil support services:						
11 Salaries and wages	720,379	741,990	824,250	848,980	874,450	900,680
12 Employee benefits	124,120	127,840	131,680	135,630	139,700	143,890
13 Purchased services	335,786	358,500	369,260	380,340	391,750	403,500
14 Food costs-USDA commodities	171,702	176,850	182,160	187,620	193,250	199,050
15 Food costs, milk and supplies	1,412,085	1,643,740	1,693,050	1,743,840	1,796,160	1,850,040
16 Equipment/Construction	0	50,000	160,000	40,000	40,000	40,000
17 PCE kitchen expansion	0	0	0	0	0	0
18 Other expenditures	6,887	7,840	8,080	8,320	8,570	8,830
19 Summer Food Program	57,840	57,840	38,560	38,560	38,560	38,560
20 TOTAL EXPENDITURES	2,828,799	3,164,600	3,407,040	3,383,290	3,482,440	3,584,550
21 \$ CHANGE	(334,824)	335,801	242,440	(23,750)	99,150	102,110
22 % CHANGE	-10.58%	11.87%	7.66%	-0.70%	2.93%	2.93%
23 REV OVER EXP (EXP OVER REV)	372,070	99,130	(98,480)	(9,340)	(41,790)	(75,860)
24 BEGINNING FUND BALANCE	701,815	1,073,884	1,173,014	1,074,534	1,065,194	1,023,404
25 ENDING FUND BALANCE	1,073,884	1,173,014	1,074,534	1,065,194	1,023,404	947,544
26 Fund Balance as a % of Expenditures	37.96%	37.07%	31.54%	31.48%	29.39%	26.43%
27 Fund Balance Limit (1/3 of annual exp)	942,933	995,917	1,074,960	1,065,223	1,096,397	1,128,500

SCHOOL LUNCH PARTICIPATION (%)

CHANGE TO STUDENT LUNCH PARTICIPATION



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
% Participation	71.94	73.10	73.87	72.40	75.60	71.70	76.48	76.33	75.56	74.49	74.01

ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)

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

2012-13	ADP	ADA	HS	MS	ASP	HOP	SGR	TOTAL
SEPTEMBER	3690	5354	42.2	65.3	79.9	80.0	78.6	69.2
OCTOBER	3645	5129	44.1	81.3	82.2	81.4	78.0	73.4
NOVEMBER	3438	5044	40.4	74.8	83.0	82.4	83.2	72.8
DECEMBER	3524	5324	38.3	78.3	80.9	82.1	82.9	72.5
JANUARY	3608	5171	41.7	78.5	81.2	81.2	85.5	73.6
FEBRUARY	3539	5164	40.0	75.0	81.0	83.1	81.8	72.2
MARCH	3721	5487	39.0	76.7	81.5	81.6	80.5	71.9
APRIL	3702	5335	39.4	77.8	81.2	87.5	83.0	73.8
MAY/JUNE	3207	5154	36.6	72.6	74.0	75.3	70.2	65.7
Total	3564							71.67

2013-14	ADP	ADA	HS	MS	ASP	HOP	SGR	PCE	TOTAL
SEPTEMBER	3872	5392	43.9	79.1	86.3	82.7	86.4	74.8	75.5
OCTOBER	3948	5400	55.4	73.7	86.0	84.6	81.9	76.0	76.3
NOVEMBER	3847	5376	42.3	77.5	89.5	84.8	85.7	80.3	76.7
DECEMBER	3846	5332	41.9	79.2	88.3	85.5	88.0	83.3	77.7
JANUARY	3797	5312	42.6	75.5	89.1	84.7	88.4	81.7	77.0
FEBRUARY	3799	5312	40.7	76.5	89.6	84.9	88.6	83.6	77.3
MARCH	3711	5254	40.7	74.9	88.8	84.6	88.2	82.7	76.7
APRIL	3786	5308	39.5	77.6	88.4	85.5	88.0	84.5	77.3
MAY/JUNE	3550	5302	37.3	72.5	84.3	82.0	82.8	84.4	73.9
TOTAL	34156		42.7	76.3	87.8	86.4	74.8	75.5	76.5

2014-15	ADP	ADA	HS	MS	ASP	HOP	SGR	PCE	TOTAL
SEPTEMBER	4031	5664	44.99	79.86	84.22	82.09	82.18	81.32	75.8
OCTOBER	4050	5612	45.22	79.51	78.83	90.5	83.93	81.83	76.6
NOVEMBER	4044	5537	48.04	78.39	86.52	83.87	84.95	83.19	77.5
DECEMBER	3978	5567	47.22	77.1	87.33	84.63	85.61	81.7	77.3
JANUARY	3991	5553	45.41	78.19	86.24	83.85	84.51	82.46	76.8
FEBRUARY	3942	5505	44.37	76.74	86.62	84.01	83.76	83.81	76.6
MARCH	3919	5475	43.38	77.09	86.18	83.96	84.83	84.35	76.6
APRIL	3939	5454	41.48	82.38	85.18	83.47	84.73	85.45	77.1
MAY	3690	5445	40.37	77.00	76.74	78.02	78.73	85.41	72.7
TOTAL	35584		44.5	78.5	84.2	82.2	81.3	75.8	76.3

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

FORMULA ADP= ALL MEALS DIVIDED BY # OF DAYS IN MONTH
 ADA = TOTAL ADA OF ALL SCHOOLS
 HS/MS/ASP/HOP/SGR = TOTAL LUNCHES DIVIDED
 BY # OF DAYS DIVIDED BY ADA OF THAT SCHOOL

IV. COMMUNITY SERVICE

INTRODUCTION

The 2018 projected populations 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. For fiscal year 2019 the EFCE allowance will be \$145.18.

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 2018-19, the multiplier per capita is \$5.42.

Fees 2

In 2014, fees for summer camps moved from the Youth Development/Service category into the general fee category. The amount of revenue collected from summer camps continues to grow.

Choices 4

Disabled adult funding is based on a grant from the state and local levy authority. There has been no increase since 1990-91. Fees collected help to offset class and activity costs. A state grant, local levy, and program fees support the program.

Adult Basic Education 6

The state and Federal grants are applied for annually. ABE is the only program in Community Education that receives Federal funds. In recent years we have written and received grant opportunities, as well we have sub-contracted with other groups. Enrollment in ABE continues to grow.

Interest 7

Early Childhood Family Education 8

The ECFE state grant and local levy are based on the number of children in the district age 0-4. Currently, we are at 2,490 for our 0-4 population census. For 2018-19, the formula increased to \$145.18

School Readiness/United Way 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 18-19 school year. The United Way of Cass and Clay contributes to this program also.

Other 14

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 18

Costs associated with the administration and support services for general Community Education programs are included. Community Education and district marketing costs are included. Expenses for Service Learning, after-school enrichment, summer camps and adult enrichment are also included.

Choices 20

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

Adult Basic Education 21

Costs related to the operation of the Adult Basic Education program including licensed teachers, paraprofessionals, administration, rent, technology and support services are included.

Early Childhood Family Education 22

Costs related to the Early Childhood Family Education program are included such as licensed teachers, paraprofessionals, and rent. Administrative and support services are shared with the Kindergarten Readiness programs and other early childhood programs of the district.

School Readiness 23

Costs related to assisting children ages 3 to 5 to enter kindergarten with the skills necessary for success are included. These costs include licensed teachers, paraprofessionals and rent. Administrative and support services are shared with other district early childhood program.

Other 25

Expenses related to actual costs incurred to fulfill grant and non-public school agreements. Early Childhood screening is also included.

INDEPENDENT SCHOOL DISTRICT #152
COMMUNITY SERVICE (04)

	2016-2017 ACTUAL	2017-2018 PRELIMINARY	2018-2019 PROJECTED	2019-2020 PROJECTED	2020-2021 PROJECTED	2021-2022 PROJECTED
LINE # REVENUES:						
1 Gen Com Ed	341,714	348,550	355,520	362,630	369,880	377,280
2 Fees	103,779	105,900	108,000	110,200	112,400	114,600
3 Youth Development/Service	184,539	188,200	192,000	195,800	199,700	203,700
4 Choices/Adults w/Disabilities	22,205	26,500	26,500	26,500	26,501	26,502
5 Choices Fees/Adults w/Disabilities	1,313	1,300	1,300	1,300	1,300	1,300
6 ABE	373,649	381,100	388,700	396,500	404,400	412,500
7 ECFE	351,754	358,800	362,224	369,500	376,900	384,400
8 ECFE Fees	21,113	21,500	21,900	22,300	22,700	23,200
9 School Readiness/United Way	466,851	476,200	485,700	495,400	505,300	515,400
10 School Readiness Fees	76,008	77,500	79,100	80,700	82,300	83,900
11 Other	66,463	67,800	69,200	70,600	82,000	93,600
12 TOTAL REVENUES	2,009,388	2,053,350	2,090,144	2,131,430	2,183,381	2,236,382
13 \$ CHANGE	107,525	43,962	36,794	41,286	51,951	53,001
14 % CHANGE	5.65%	2.19%	1.79%	1.98%	2.44%	2.43%
EXPENDITURES:						
15 General Com Ed	295,489	304,350	320,000	329,600	339,490	349,670
16 Youth Development/Service	195,967	245,520	252,890	260,480	268,290	276,340
17 Choices/Adults w/Disabilities	37,614	26,500	26,500	26,500	26,501	26,502
18 ABE	371,997	383,160	394,650	406,490	418,680	431,240
19 ECFE	334,266	454,290	467,920	481,960	496,420	511,310
20 School Readiness	517,072	642,580	661,860	681,720	702,170	723,240
21 Other	66,443	68,440	70,490	72,600	74,780	77,020
22 TOTAL EXPENDITURES	1,818,848	2,124,840	2,194,310	2,259,350	2,326,331	2,395,322
23 \$ CHANGE	315,715	305,992	69,470	65,040	66,981	68,991
24 % CHANGE	21.00%	16.82%	3.27%	2.96%	2.96%	2.97%
25 REV OVER EXP (EXP OVER REV)	190,540	(71,490)	(104,166)	(127,920)	(142,950)	(158,940)
26 BEGIN FUND BALANCE (CE, ECFE, SR)	737,981	928,521	857,031	752,865	624,945	481,995
27 ENDING FUND BALANCE (CE, ECFE, SR)	928,521	857,031	752,865	624,945	481,995	323,055
28 Fund Balance as % of Expenditures	51.05%	40.33%	34.31%	27.66%	20.72%	13.49%

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
Aid received for the replacement of local taxes.

EXPENDITURES

Line #

Principal on bonds 11
As required by bond payment schedule.

Interest on bonds 12
As required by bond payment schedule.

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

	2016-2017 ACTUAL	2017-2018 PRELIMINARY	2018-2019 PROJECTED	2019-2020 PROJECTED	2020-2021 PROJECTED	2021-2022 PROJECTED
LINE # REVENUES:						
1 Local property tax levy	7,330,411	7,330,411	7,330,411	7,330,411	7,330,411	7,330,411
2 Other local sources:						
3 Sale of Bonds	0	0	0	0	0	0
4 Interest income	0	0	0	0	0	0
State sources:						
5 HACA (Homestead credit)	included in levy	included in levy	included in levy	included in levy	included in levy	cluded in levy
6 Border city aid	included in levy	included in levy	included in levy	included in levy	included in levy	cluded in levy
7 Other appropriations	included in levy	included in levy	included in levy	included in levy	included in levy	cluded in levy
8 State sources total	0	0	0	0	0	0
9 TOTAL REVENUES	7,330,411	7,330,411	7,330,411	7,330,411	7,330,411	7,330,411
EXPENDITURES:						
10 Principal on bonds	3,500,000	3,675,000	3,675,000	3,675,000	3,675,000	3,675,000
11 Interest on bonds	3,469,951	3,402,900	3,402,900	3,402,900	3,402,900	3,402,900
12 Other debt service	800	900	900	901	902	903
13 TOTAL EXPENDITURES	6,970,751	7,078,800	7,078,800	7,078,801	7,078,802	7,078,803
14 REV OVER (UNDER) EXP	359,660	251,611	251,611	251,610	251,609	251,608
15 BEGINNING FUND BALANCE	1,416,706	1,776,366	2,027,977	2,279,588	2,531,198	2,782,807
16 ENDING FUND BALANCE	\$1,776,366	\$2,027,977	\$2,279,588	\$2,531,198	\$2,782,807	\$3,034,415

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 \$8 million as of June 30, 2017. Proceeds from this fund are used to cover the expenses related primarily to retiree health insurance benefits.

REVENUE

Line #

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

EXPENDITURES

Line #

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

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

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

INDEPENDENT SCHOOL DISTRICT #152
 OPEB FUND (47)

	2016-2017 ACTUAL	2017-2018 PRELIMINARY	2018-2019 PROJECTED	2019-2020 PROJECTED	2020-2021 PROJECTED	2021-2022 PROJECTED
REVENUES:						
1 Local Property Tax Levy	1,450,959	1,572,900	1,534,312	1,557,412	1,557,413	1,557,414
2 TOTAL REVENUES	1,450,959	1,572,900	1,534,312	1,557,412	1,557,413	1,557,414
EXPENDITURES:						
3 Principal on bonds	1,170,000	1,235,000	1,260,000	1,345,000	1,345,000	1,345,000
4 Interest on bonds	321,500	263,000	201,250	138,125	138,125	138,125
5 Other debt service	450	500	500	500	500	500
6 TOTAL EXPENDITURES	1,491,950	1,498,500	1,461,750	1,483,625	1,483,625	1,483,625
7 REV OVER (UNDER) EXP	(40,991)	74,400	72,562	73,787	73,788	73,789
8 BEGINNING FUND BALANCE	387,497	346,506	420,906	493,468	567,255	641,043
9 ENDING FUND BALANCE	\$346,506	\$420,906	\$493,468	\$567,255	\$641,043	\$714,832

VI. BUILDING CONSTRUCTION

INTRODUCTION

With the passage of the building referendum on November 3, 2015 and the sale of a \$78,098,959 bond, the school district began Fund (06) in the spring of 2016.

Fund (06) is designed to track all revenues and expenditures as they relate to the construction work that was authorized with voter approval on November 2015.

Following approval of the \$78.2 million bond referendum on Nov. 3, 2015, Moorhead Area Public Schools began the next steps in implementing the district's facilities master plan. With the goal of having both the grades 5-6 school connected to Horizon Middle School and the new K-4 elementary school open by fall of 2017, work is progressing on construction projects throughout Moorhead Area Public Schools.

The bond referendum will provide for growth and learning by:

Adding secure entries in all school buildings;

Creating adequate and appropriate learning environments for students from early childhood through grade 8;

Building a K-4 elementary;

Building a grades 5-6 school connected to Horizon Middle School to create a shared grades 5-8 campus reducing transitions for students;

Building an auditorium for school and community use at Horizon Middle School;

Returning Probstfield Center for Education to an early childhood and district education center focused on the needs of our youngest learners.

Our community and the school district have been growing steadily since 2005 and that growth is projected to continue. To accommodate this growth and provide our students with the 21st century learning experiences they need to succeed, we engaged in an extensive community-driven facilities planning process.

EXPENDITURE ASSUMPTIONS AND RATIONALE

Basic Assumptions

1. Each expenditure is broken down per building. The New Elementary, Horizon Middle school 5&6th grade addition, and remodels at Asp, Hopkins and SGR. These numbers will fluctuate based on change orders and other unforeseen issues inherent to building projects. The projects are coming to an end as of June 2018.

Construction	Horizon 5/6	New Elementary	Hopkins	Asp	SGR	PCE	MHS	Total Expenditures
Total Expended/Site:	\$41,738,611	\$27,021,466	\$2,094,363	\$2,116,423	\$2,526,032	\$46,464	\$689,712	\$76,233,071
Total Bond	\$78,000,000.00							
Total Expenditures	\$76,233,071.00							
Remaining Balance as of 6/30/18	\$1,766,929.00							