



MOORHEAD

AREA PUBLIC SCHOOLS

2019-2020 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.

2019-2020
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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
Kara Gloe, Director	2019
Rachel Stone, Director	2023
Keith Vogt, Director	2023

CENTRAL OFFICE TEAM

Brandon Lunak, Superintendent

Tamara Uselman, 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, 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 2019-20 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 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	525.89	22.03
2019-2020	544.72	18.83

MOORHEAD AREA PUBLIC SCHOOLS

Operating Levy Priority Areas Update

June 2017

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 2019-2020 General Fund revenues of \$87 million. This reflects an increase of approximately \$3 million compared to 2018-2019. This increase is due primarily to a 2% increase on the basic formula allowance and an estimated increase in enrollment of approximately 180 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 \$103 million. This reflects an increase of approximately \$16 million compared to projected expenditures from 2018-2019. The primary reasons for this increase are the addition of constructing the Operation Center that was approved by the board in FY18-19 of 11.8 million plus approximately 18 full time equivalent teaching which includes 7.5 that were hired for Achievement and Integration Program and 6 support staff positions. Two school buses and a van will be purchased in 2019-2020. 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 unless during a funding year. For example, per pupil allowance will increase from \$6,312 in 2018-19 to \$6,438 in 2019-20 and \$6,567 in 2020-21. The increase is due to the 2% increase on the basic formula. Assumed increases to expenditures range from approximately 3% 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 \$11.7 million for 2019-2020. The June 30, 2019 restricted and unassigned General Fund balance is projected to be \$17.4 million, or 20.12% 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 2020.

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 2020 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 (1.2412 for 2019-20) 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.

Property/Liability Insurance 57

OPERATING CAPITAL EXPENDITURES

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

Special Assessments	59
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	60
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.	
Telephone/Telecommunications	61
Expenses include equipment and the leasing of telephone lines. E-rate reimbursements are included in this item.	
Building Discretionary Allocation	62
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.	
Athletics	63
This item is for additions and replacement of athletic equipment.	
Curriculum Resources	64
These expenses are related to the district's curriculum review process.	
Music	65
These funds are used for additions and replacement of district-owned musical instruments.	
Media	66
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 Fund	67
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	68

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.

	FY18	FY19	FY20	FY21	FY22	FY23
GENERAL FUND (01)	ACTUAL	Revised	Projected	Projected	Projected	Projected
REVENUES						
1 Property Taxes	5,940,589	6,207,721	6,694,180	6,694,180	6,894,180	6,694,180
2 Local Sources	1,763,090	1,824,402	1,872,317	1,930,803	1,957,819	1,985,376
3 General Education Aid	52,299,522	54,545,243	56,507,837	59,584,494	60,569,394	61,516,194
4 Other State Aids	804,075	866,852	1,227,206	1,333,808	1,337,371	1,341,005
5 Special Education Aid	10,450,089	10,800,000	12,630,570	13,000,000	13,000,000	13,000,000
6 Federal Aids Grants	4,016,516	3,623,188	3,770,874	3,770,874	3,770,874	3,770,874
7 Pension	224,857	500,000	500,000	500,000	500,000	500,000
8 Capital Outlay/LTFM	4,268,459	5,008,207	8,049,703	4,585,203	4,585,203	4,585,203
9 Health & Safety	(556)	-	-	-	-	-
10 TOTAL REVENUES	79,756,641	83,375,413	91,252,687	91,399,362	92,414,841	93,392,832
EXPENDITURES						
11 Administration	4,897,763	5,603,100	5,810,660	3,630,390	3,814,930	4,005,200
12 Regular Instruction & Vocational	33,349,422	37,080,442	39,441,260	40,667,090	42,271,410	43,925,630
13 Special Services	18,765,847	20,942,850	21,927,850	22,603,230	23,299,710	24,017,960
14 Instructional Support	4,101,392	4,023,438	4,204,470	4,471,880	4,471,880	4,811,930
15 Pupil Support	2,042,418	2,334,660	2,491,930	2,569,010	2,648,490	2,730,450
16 Buildings & Grounds	6,367,627	6,188,176	6,523,520	6,721,540	6,925,590	7,135,830
17 Transportation	4,452,892	4,949,410	4,990,840	5,141,590	5,296,900	5,458,900
18 Capital Outlay/LTFM	4,498,783	5,506,806	17,563,996	4,338,602	4,453,935	4,143,256
20 TOTAL EXPENDITURES	78,475,944	86,628,882	102,954,526	90,143,332	93,182,845	96,027,157
21 REVENUES OVER (UNDER) EXPENDITURES						
22 Restricted	(4,949,285)	(283,989)	(9,514,293)	246,601	131,268	441,947
23 Unassigned	789,887	(2,754,870)	(2,187,546)	1,145,199	(899,272)	(3,076,272)
24 Restricted & Unassigned Combined	(4,159,398)	(3,038,859)	(11,701,839)	1,391,800	(768,004)	(2,634,324)
ENDING FUND BALANCE						
25 Restricted	1,005,269	721,280	32,698	(8,720,700)	(8,589,432)	(8,147,485)
26 Unassigned	19,465,852	16,710,982	17,523,435	22,168,634	21,269,362	18,193,091
27 Restricted & Unassigned Combined	20,471,121	17,432,262	17,556,134	13,447,934	12,679,930	10,045,606
28 Unassigned as % of Expenditures	18.82%	20.85%	20.52%	25.88%	23.97%	19.80%
29 Restricted & Unassigned as % of Total Expenditures	26.09%	20.12%	17.05%	14.92%	13.61%	10.46%
FOOD SERVICE (02)						
30 Revenues	3,247,084	3,308,560	3,373,950	3,440,650	3,508,680	3,578,091
31 Expenditures	3,045,433	3,407,040	3,478,046	3,522,440	3,584,550	3,689,730
32 REVENUES OVER (UNDER) EXPENDITURES	201,651	(98,480)	(104,096)	(81,790)	(75,860)	(111,639)
33 ENDING FUND BALANCE	1,275,514	1,177,034	1,072,938	991,148	915,288	803,649
COMMUNITY EDUCATION (04)						
34 Revenues	2,028,753	2,090,144	2,131,430	2,183,381	2,236,382	2,290,730
35 Expenditures	1,883,457	2,194,310	2,259,350	2,328,331	2,395,322	2,466,390
36 REVENUES OVER (UNDER) EXPENDITURES	145,296	(104,166)	(127,920)	(142,950)	(158,940)	(175,660)
37 ENDING FUND BALANCE	1,073,816	969,650	841,730	698,780	539,840	364,180

**INDEPENDENT SCHOOL DISTRICT #152
GENERAL FUND (01)**

	2017-18	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	ACTUAL	REVISED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Formula Allowance per Pupil Unit	6188	6312	6438	6,567	6567	6567
Enrollment (Nov. 2017 Proj) plus presch/used to figure ADJ AD	6594	6833	7016	7,227	7427	7621
REVENUES:						
General Fund						
1 Property taxes	5,940,589	6,207,721	6,694,180	6,694,180	6,594,180	6,594,180
2 Interest	320,997	375,000	450,000	450,000	450,000	450,000
3 Tuition & fees	773,958	895,263	915,500	982,410	999,658	1,017,251
4 Other local sources	668,135	554,139	506,817	498,393	508,161	518,124
5 General ed aid	52,299,522	54,545,243	56,507,837	59,584,494	60,569,394	61,516,194
6 Tax credits/Border City aid	566,955	695,424	524,690	627,799	627,799	627,799
7 Non public trans aid/state grants	237,120	171,228	702,516	706,009	709,572	713,206
8 Special ed aid and excess aid	10,450,089	10,800,000	12,630,570	13,000,000	13,000,000	13,000,000
9 Federal aids and grants	4,016,516	3,623,188	3,770,874	3,770,874	3,770,874	3,770,874
10 Pension Budget Neutral	224,857	500,000	500,000	500,000	500,000	500,000
11 Total General Fund	75,498,738	78,367,206	83,202,984	86,814,159	87,829,638	88,807,628
Operating Capital						
12 Operating capital aid	1,439,479	1,212,981	1,250,575	1,250,575	1,250,575	1,250,575
13 Operating capital levy	393,130	385,943	389,671	389,671	389,671	389,671
14 Long-Term Facilities Maint levy	736,868	1,567,185	1,129,002	1,129,002	1,129,002	1,129,002
15 Long-Term Facilities Maint aid	514,996	831,308	831,308	831,308	831,308	831,308
16 Operating capital lease levy	1,183,998	1,225,400	984,647	984,647	984,647	984,647
26 Sale of Real Property/and Bond	0	0	3,464,500	0	0	0
19 Total Operating Capital	4,268,467	5,222,817	8,049,703	4,585,203	4,585,203	4,585,203
22 Total Revenues	79,766,649	83,590,023	91,252,687	91,399,362	92,414,841	93,392,832
23 \$ CHANGE	369,792	3,823,374	7,662,664	146,675	1,015,479	977,991
24 % CHANGE	0.5%	4.79%	9.17%	0.16%	1.11%	1.06%
EXPENDITURES:						
25 Admin salaries	3,601,735	4,200,020	4,361,020	4,491,850	4,626,610	4,765,410
26 Admin fringe benefits	1,019,367	1,073,080	1,110,640	1,149,510	1,189,740	1,231,380
27 Admin supplies	26,707	30,000	30,000	20,760	20,760	20,760
28 Admin other	249,898	300,000	309,000	318,270	327,820	337,650
29 Instruct salaries (reg & voc)	22,992,204	25,335,650	27,271,270	28,089,410	29,272,090	30,490,250
30 Instruct fringe benefits	8,851,941	9,488,782	9,820,890	10,164,620	10,520,380	10,888,590
31 OPEB expense benefit credit	(800,000)	(631,000)	(600,000)	(600,000)	(600,000)	(600,000)
32 Instruct supplies	679,737	817,220	817,220	817,220	817,220	817,220
33 Instruct other	1,625,540	2,069,790	2,131,880	2,195,840	2,261,720	2,329,570
34 Spec ed salaries	13,307,546	14,720,000	15,501,600	15,966,650	16,445,650	16,939,020
35 Spec ed fringe benefits	3,888,856	4,663,850	4,827,080	4,996,030	5,170,890	5,351,870
36 Spec ed supplies	196,916	220,000	220,000	220,000	220,000	220,000
37 Spec ed other	1,372,529	1,339,000	1,379,170	1,420,350	1,463,170	1,507,070
38 Instruct support salaries	2,458,185	2,012,268	2,127,640	2,191,470	2,257,210	2,324,390
39 Instruct support fringe benefits	543,680	575,000	595,130	615,960	637,520	659,830
40 Instruct support supplies	377,793	487,930	505,010	522,690	540,980	559,910
41 Instruct support other	721,734	948,240	976,680	1,005,990	1,036,170	1,067,260
42 Pupil support salaries	1,442,171	1,534,370	1,665,400	1,715,360	1,766,820	1,819,820
43 Pupil support fringe benefits	424,982	517,770	535,890	554,650	574,060	594,150
44 Pupil support supplies	34,722	11,970	11,970	11,970	11,970	11,970
45 Pupil support other	140,543	270,550	278,670	287,030	295,640	304,510
46 Bldgs & grounds salaries	1,943,097	1,975,850	2,140,130	2,204,330	2,270,460	2,338,570
47 Bldgs & grounds fringe benefits	331,384	447,690	463,360	479,580	496,370	513,740
48 Bldgs & grounds energy exp	1,878,198	2,068,550	2,151,290	2,215,830	2,282,300	2,350,770
49 Bldgs & grounds supplies	471,143	401,620	417,680	430,210	443,120	456,410
50 Bldgs & grounds other	1,580,718	1,100,000	1,100,000	1,133,000	1,166,990	1,202,000
51 Transportation salaries	924,596	1,093,500	1,126,310	1,160,100	1,194,900	1,230,750
52 Transportation benefits	163,052	197,920	204,850	212,020	219,440	227,120
53 Transportation contracted services	3,174,700	3,459,500	3,453,280	3,556,880	3,663,600	3,773,510
54 Transportation supplies	190,344	195,000	202,800	208,880	215,150	221,600
55 Transportation other	0	3,490	3,590	3,700	3,810	3,920
57 Property/liability insurance	163,087	194,466	251,060	258,590	266,350	274,340
58 Total General Expenditures	73,977,105	81,122,076	85,390,530	85,668,960	88,728,910	91,883,900
59 Op cap special assessments	360,577	380,000	391,400	403,140	415,230	415,230
60 Op cap leases	1,025,078	1,298,820	1,580,107	1,627,510	1,676,340	1,726,630
61 Op cap telephone/telecomm	211,187	75,120	77,370	79,690	82,080	84,540
62 Op cap bldg discretionary	0	0	0	0	1	2
63 Op cap athletics	37,467	22,520	23,200	23,900	24,620	25,360
64 Op cap textbooks and curriculum resources	813,630	600,000	673,400	673,400	673,400	673,400
65 Op cap music	18,263	19,260	19,840	20,440	21,050	21,050
66 Op cap media	0	0	0	0	0	0
67 Op cap copier lease	134,845	177,760	183,090	188,560	194,240	200,070
68 Op cap technology plan	639,055	605,000	15,589	15,589	15,589	15,589
69 Op cap building constraint plan/Long Term Facilities	719,787	1,980,117	1,782,285	951,184	996,216	626,216
69a Op Cap implementation of facilities recommendations	101,968	0	570,000	0	0	0
70 Op Cap Construction of Operation Center	0	0	11,887,862	0	0	0
71 Op cap transportation equipment	292,053	210,000	263,000	263,000	263,000	263,000
72 Total Operating Cap Expenditures	4,373,930	5,368,697	17,467,143	4,246,433	4,361,766	4,051,087
73 347 - Health & Safety physical hazard	13,656	54,740	14,500	14,500	14,500	14,500
74 349 - Health & Safety hazardous subst	33,326	13,500	7,700	7,700	7,700	7,700
75 352 - Health & Safety envmt mgmt	48,422	45,469	45,469	45,469	45,469	45,469
76 358 - Health & Safety asbestos	0	0	0	0	0	0
77 363 - Health & Safety fire safety	21,505	23,000	27,684	23,000	23,000	23,000
78 356 - Health & Safety indoor air quality	8,000	1,500	1,500	1,500	1,500	1,500
79 Total Health & Safety Expenditures	124,909	138,209	96,853	92,169	92,169	92,169
80 TOTAL EXPENDITURES	78,475,944	86,628,882	102,954,526	90,007,562	93,182,845	96,027,156

81	\$ Change	1,413,228	8,152,938	16,325,644	(12,946,964)	3,175,283	2,844,311		
82	% Change	1.8%	1.2%	18.8%	-12.6%	3.5%	3.1%		
83	REV OVER EXP (EXP OVER REV)								
84	General Fund Restricted	(230,928)	(283,989)	(9,514,293)	246,601	131,268	441,947		
85	General Fund Unassigned	1,521,633	(2,754,870)	(2,187,546)	1,145,199	(899,272)	(3,076,272)		
86	BEGINNING FUND BALANCE								
87	General Fund Restricted:								
88	Operating Capital	173,555	0	(2,544,273)	(13,922,023)	(15,543,563)	(17,280,436)		
89	Health & Safety	(416,369)	0	(138,209)	(235,062)	(327,231)	(419,400)		
90	Safe Schools	183,599	183,599	183,599	183,599	183,599	183,599		
90a	Staff Development	60,775	76,603	76,603	0	0	0		
91	Deferred Maintenance	704,196	647,381	3,045,874	5,006,184	6,966,495	8,926,805		
92	Reserved for Prepaid	60,603	97,686	97,686	-	-	-		
93	General Fund Restricted Total	772,409	1,005,269	721,280	(8,967,302)	(6,720,700)	(8,589,432)		
94	General Fund Unassigned:								
95	General Fund Unassigned Total	18,408,015	19,465,852	16,710,982	17,523,435	22,168,634	21,269,362		
96	ENDING FUND BALANCE								
97	General Fund Restricted:								
98	Capital Outlay	-	(2,544,273)	(13,922,023)	(15,543,563)	(17,280,436)	(18,706,630)		
99	Health & Safety	-	(138,209)	(235,062)	(327,231)	(419,400)	(511,569)		
101	Safe Schools	183,599	183,599	183,599	183,599	183,599	183,599		
101a	Staff Development	76,603	76,603	-	-	-	-		
102	LTFM Deferred Maintenance	647,381	3,045,874	5,006,184	6,966,495	8,926,805	10,887,115		
103	Transfer from gen fund to cap outlay to cover deficit	97,686	97,686	9,000,000	-	-	-		
104	General Fund Restricted Total	1,005,269	721,280	32,698	(8,720,700)	(8,589,432)	(8,147,485)		
105	General Fund Unrestricted:								
106	Unassigned	14,765,852	15,010,982	15,823,435	20,468,634	19,569,362	16,493,091		
107	Committed—Severance Obligation	1,200,000	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	500,000		
110	Assigned—Capital projects	-	-	-	-	-	-		
111	Assigned—Tech acquisition & upgrades	-	-	-	-	-	-		
112	Assigned—Facility Acquisitions	3,000,000	-	-	-	-	-		
113	General Fund Unrestricted Total	19,465,852	16,710,982	17,523,435	22,168,634	21,269,362	18,193,091		
114	General Fund Restricted & Unassigned Combined	20,471,121	17,432,262	17,566,134	13,447,934	12,679,930	10,045,606		
115	Unassigned (% of Unassigned Exp)	18.82%	17.33%	20.52%	25.86%	23.97%	19.80%		
116	Unassigned & Assigned & Restricted (% of Total Exp)	26.09%	20.12%	17.05%	14.92%	13.61%	10.46%		
	salaries			103.00%	103.00%	103.00%	103.00%		
	supplies			100.00%	100.00%	100.00%	100.00%		
	energy			104.00%	103.00%	103.00%	103.00%		
	other			103.00%	103.00%	103.00%	103.00%		
	benefits			103.50%	103.50%	103.50%	103.50%		
				100.00%	100.00%	100.00%	100.00%		
	salaries benefits								
	salaries								
	benefits								
	supplies materials								
	purchased services								
	capital exp								
	regular instruct								
	exceptional instruct								
	admin district								
	pupil support								
	instructional support								
	site building eq								

ESTIMATED EXPENDITURES:		Summary Fiscal Year, Ending June 30th -->									
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Deferred Capital Expenditures and Maintenance Projects											
Finance- Prg	Category										
368 - 865	Building Envelope	\$88,330	\$88,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369 - 865	Building Hardware and Equipment	\$24,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370 - 865	Electrical	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
379 - 865	Interior Surfaces	\$67,851	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600	\$18,600
380 - 865	Mechanical Systems	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381 - 865	Plumbing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382 - 865	Professional Services and Salary	\$78,048	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
383 - 865	Roof Systems	\$776,653	\$208,254	\$91,616	\$489,435	\$409,626	\$489,435	\$393,161	\$430,311	\$483,581	\$91,616
384 - 865	Site Projects	\$0	\$120,000	\$370,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Deferred Capital Expense and Maintenance	\$1,044,801	\$461,384	\$506,216	\$1,366,216	\$454,226	\$1,134,035	\$437,761	\$474,911	\$528,181	\$127,817
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	\$27,684	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000
366 - 865	Indoor Air Quality	\$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	\$96,853	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169
Health and Safety, Projects Costing < \$100,000 per Site											
358 - 867	Asbestos Removal and Encapsulation	\$0	\$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
Finance	Category										
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Annual 10 Year Plan Expenditures	\$1,141,754	\$653,333	\$538,335	\$228,335	\$546,395	\$1,228,264	\$529,930	\$507,080	\$620,350	\$137,894

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	2017-18 Actual	2018-19 Prelim	2018-19 Actual	2019-2020 Request
LICENSED STAFF				
Elementary K-4	118.25	119.25	120.25	1.00
Middle School - 5-6	83.17	89.17	45	0.50
Middle School - 7-8	Included above	0	43.167	1.00
High School (9-12)	70.42	72.58	72.58	2.00
Alternative Education	13.17	13.17	14.093	
Special Education*	134.33	142.58	142.58	5.00
English Learners (EL)	11.25	12.25	12.25	
Support Staff -Instructional Support**	12.55	13.8	14	8.50
Elementary Physical Education/Health Fitness	11.43	11.43	11.67	0.33
Elementary Music	8.00	8	8	
Elementary Art	4.00	4	4	
Music 5-12	11.30	11.3	12.3	0.50
Gifted and Talented	1.00	1	1	
Media Specialists	5.00	5	5	
Resources Strategists	2	2	2	
Counselors	15	16	15	
School Nurses	3	3	3	
Total Licensed Teaching Staff	503.86	524.53	525.89	18.83
Administrative Staff				
Administrative (Principal and Administrators)	19.00	19	20	
Supervisory	14.75	16.63	16.63	1.00
Total Administrative Staff	33.75	35.63	36.63	1.00
Non-Licensed Staff				
Paraprofessionals/Security***	176.13	186.5	186.5	
Non-Aligned	41.45	45.05	30.25	0.00
TCI	Included Above		16	
Clerical and Confidential Employees	53.17	55.81	55.26	1.00
Custodial	43.50	45.5	45.5	3.00
Total Non-Licensed Staff	314.24	332.86	333.5125	4.00
Grand Total	851.86	893.02	896.0325	23.83
Total Additions:				
<i>*Includes positions filled by purchased services.</i>				
<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

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
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)	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1
High School (Core)	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1	30:1

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

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Projected 2019-2020
Kindergarten	23	22	23	23	23	22	22	21	23
Grade 1	25	25	23	24	23	23	22	22	23
Grade 2	24	25	26	26	25	25	24	25	23
Grade 3	26	25	27	27	25	25	24	26	23
Grade 4	26	25	26	26	26	27	26	27	27
Grade 5	27	26	27	27	27	29	29	29	29
Grade 6 (Core)	25	27	28	29	29	30	28	30	28
Grade 7 (Core)	26	25	29	27	29	32	27	27	27
Grade 8 (Core)	26	26	20	29	28	31	28	24	26
District Average K-4	24	24	25	25	24	24	23	23	23
District Average 5-6	27	26	27	27	26	28	28	28	28
District Average 7-8	27	25	25	25	25	25	28	25	26
District Average 5-8	27	26	25	28	29	31	28	27	27

The average class size is based on November 1, 2018 enrollment projection.

Presented to the Moorhead Area School Board on March 25, 2019

MOORHEAD AREA PUBLIC SCHOOLS
 NOVEMBER 2019 ENROLLMENT PROJECTIONS
 (Weighted Average Method)

	ACTUAL NOVEMBER 1 ENROLLMENT										PROJECTED ENROLLMENT							November 2017 Projection for 2018-19	Variance Between Actual and Projected					
	2014-15		2015-16		2016-17		2017-18		11/1/18		2018-19		2019-20		2020-21		2021-22			2022-23		2023-24		
Kindergarten	500	570	491	539	561	560	565	570	575	580	575	575	560	565	570	575	570	575	575	580	580	520	-41	
Grade 1	499	522	599	494	554	576	575	581	586	591	586	587	564	587	599	598	599	598	603	604	604	553	1	
Grade 2	515	520	337	595	504	514	514	537	603	514	575	575	514	575	599	598	599	598	603	604	604	504	0	
Grade 3	459	514	538	537	603	514	514	537	603	514	575	575	514	575	599	598	599	598	603	604	604	607	-4	
Grade 4	436	483	525	520	556	610	520	520	556	610	520	520	610	520	520	606	582	606	604	604	604	540	16	
Grade 5	442	451	499	540	545	570	623	533	596	621	623	623	570	623	533	596	621	606	604	604	535	10		
Grade 6	443	458	459	513	541	558	584	541	541	584	584	584	558	584	640	545	640	545	611	611	556	556	-15	
Grade 7	417	460	478	466	524	532	569	524	524	569	569	569	532	569	595	653	595	653	556	556	556	326	-2	
Grade 8	455	428	476	476	468	552	479	468	468	552	552	552	479	552	578	604	578	604	663	663	663	474	-6	
Grade 9	417	477	465	494	501	488	555	494	501	488	488	555	488	488	585	603	585	603	504	504	504	504	-3	
Grade 10	461	441	503	466	500	513	499	466	500	513	513	499	513	499	568	598	568	598	617	617	509	509	-9	
Grade 11	418	457	447	487	473	493	505	487	473	493	493	505	493	493	560	560	560	560	590	590	590	459	14	
Grade 12	429	436	472	464	503	486	506	464	503	486	486	506	486	506	519	506	519	506	575	575	504	504	-1	
Grades K-4	2409	2609	2690	2685	2778	2825	2823	2917	2778	2825	2823	2823	2825	2823	2917	2955	2917	2955	2975	2975	2794	2794	54	
Grades K-5	2851	3060	3189	3225	3323	3394	3448	3450	3323	3394	3448	3448	3394	3448	3450	3552	3450	3552	3596	3596	3259	3259	64	
Grades 1-3	1473	1556	1674	1626	1661	1655	1738	1655	1661	1655	1655	1738	1655	1655	1765	1775	1765	1775	1791	1791	1664	1664	3	
Grades 4-6	1321	1392	1483	1573	1642	1738	1728	1758	1642	1738	1728	1738	1738	1738	1758	1747	1758	1747	1836	1836	1631	1631	-11	
Grades 5-8	1757	1797	1912	1998	2078	2212	2338	2212	2078	2212	2338	2338	2212	2338	2346	2399	2346	2399	2451	2451	2091	2091	-13	
Grades 5-6	885	909	958	1053	1086	1128	1209	1128	1086	1128	1209	1209	1128	1209	1173	1142	1173	1142	1231	1231	1091	1091	-5	
Grades 7-8	872	888	954	945	992	1084	1129	1084	992	1084	1129	1129	1084	1129	1173	1257	1173	1257	1219	1219	1090	1090	-8	
Grades 6-8	1315	1346	1413	1458	1533	1642	1713	1642	1533	1642	1713	1713	1642	1713	1813	1803	1813	1803	1830	1830	1556	1556	-23	
Grades 6-12	3040	3157	3300	3369	3510	3622	3779	3622	3510	3622	3779	3779	3622	3779	3977	4069	3977	4069	4242	4242	3532	3532	-23	
Grades 7-12	2597	2699	2841	2856	2969	3064	3196	3064	2969	3064	3196	3196	3064	3196	3357	3524	3357	3524	3631	3631	2976	2976	7	
Grades 9-12	1725	1811	1887	1911	1977	1980	2066	1980	1977	1980	2066	2066	1980	2066	2164	2267	2164	2267	2412	2412	1976	1976	1	
Grades K-12	5891	6217	6489	6594	6833	7016	7227	7016	6833	7016	7227	7227	7016	7227	7427	7621	7427	7621	7858	7858	6791	6791	42	
+/- Prior Year	243	326	272	105	239	183	211	200	239	183	211	211	183	211	200	194	200	194	217	217	217	217		
% +/-	4.30%	5.33%	4.38%	1.62%	3.62%	2.68%	3.01%	2.77%	3.62%	2.68%	3.01%	3.01%	2.68%	3.01%	2.77%	2.61%	2.77%	2.61%	2.84%	2.84%	2.84%	2.84%		
Kindergarten	500	570	491	539	561	560	565	570	575	580	575	575	560	565	570	575	570	575	575	580	580	520	520	
Grade 12	429	436	472	464	503	486	506	464	503	486	506	506	486	506	519	506	519	506	575	575	504	504		
Difference	71	134	19	75	58	74	59	51	58	69	59	69	74	59	51	69	51	69	5	5	5	5		

BUILDING LEASES/BONDS		
	Total Lease	
Kinetic Leasing SGR Addition 11-12	54,314.00	11/1/26
Capital One Leasing PCE Asp 14-15	417,366.19	2/1/29
Klein Leasing for SGR Addition 15-16	269,953.18	2/1/30
Vista Leasing for ABE and RRALC 16-17	231,306.28	2/1/42
SAMS Career Academy purchase amount \$4,295,000	357,166.67	2/1/34
Ice Arena Levy	250,000.00	loss on running the sports center
Total of all Leases	1,580,106.32	
Building and Abatement Bonds		
2004 SGR Elem and Horizon Middle School	42,000,000	4/1/22
OPEB	10,300,000	2/1/21
2016 Dodds and Horizon West	78,000,000	2/1/36
Parking Lot Abatement	1,450,000	8/1/34

VEHICLE INVENTORY	Replacement FY - 12 years for Type	MFS Year	Lizlake Plate	Make / Model	Vehicle Type	VIN #	Beginning Miles	Capacity	Special Equipment	Scheduled Replacement Price	Purchase Price Notes	Camera Equipped	GPS ESN#	Replacement FY - 12 years for Type
FY2019		87	1998	JHC / Thomas	SCHOOL BUS	1HY2BBAF21H318513		77	Lift Equipped	2011	\$56,575	Recommend replacement		FY2020
FY2016		71	2001	GMC / Blue Bird	SCHOOL BUS	1GDLT1C81J564659		77	Lift Equipped	2016	\$54,692	Replace 2018	4342061865	FY2018
FY2018		72	2001	GMC / Blue Bird	SCHOOL BUS	1GDLT1C81J565131		77	Lift Equipped	2016	\$54,692	Replace 2018	4342061866	FY2020
FY2020		74	2004	JHC / Blue Bird	SCHOOL BUS	1HY2BAAN3H1577658		77	Lift Equipped	2019	\$50,490		4342061988	FY2021
FY2017		05-105	2005	Dodge Dark Blue	Type III	1D4GF2R35B359825		7	Lift Equipped	2017	\$16,769	Out of Service for Pupil Transportation on 11/17/2017	4342061961	FY2016
FY2021		75	2006	IC Bus	SCHOOL BUS	4DRBUAAP068229656		77	Lift Equipped	2021	\$63,531		4342061719	FY2022
FY2021		86	2006	IC Bus	SCHOOL BUS	4DRBUAAP768229657		47	Lift Equipped	2021	\$73,437		4342061972	FY2022
FY2016		08-106	2006	Dodge Light Blue	Type III	1D8GF24E06869609		7	Lift Equipped	2016	\$25,420	Temporary replacement for 2016	4641099912	FY2022
FY2022		76	2007	IC Bus	SCHOOL BUS	4DRBUAAP88517176		77	Lift Equipped	2022	\$87,006		4342061969	FY2023
FY2022		88	2007	IC Bus	SCHOOL BUS	4DRBUAAP88517176		45	Lift Equipped	2022	\$74,096		4342061904	FY2023
FY2023		77	2008	IC Bus	SCHOOL BUS	4DRBUAAP568288645		77	Lift Equipped	2023	\$70,622		4342061720	FY2024
FY2024		12-107	2012	Dodge Copper	Type III	2CARDGSG1CR281525	269	7	Lift Equipped	2024	\$22,369	Mandatory replacement 2024	4342061663	FY2025
FY2024		12-108	2012	Dodge Charcoal	Type III	2CARDGSGXR281524	287	7	Lift Equipped	2024	\$22,369	Mandatory replacement 2024	4342061664	FY2025
FY2028		70	2013	IC Bus	SCHOOL BUS	4DRBUAAN3DB306055		77	Lift Equipped	2028	\$86,762		4342061885	FY2029
FY2028		78	2013	IC Bus	SCHOOL BUS	4DRBUAAN3DB306056		77	Lift Equipped	2028	\$86,762		4342061718	FY2029
FY2028		79	2013	IC Bus	SCHOOL BUS	4DRBUAAN3DB306057		77	Lift Equipped	2028	\$86,762		4342061702	FY2029
FY2028		81	2013	Freightliner	SCHOOL BUS	4UZA8RDT8FCFV6580		50	LIFT EQUIPED	2028	\$92,995		4641099810	FY2029
FY2028		82	2013	Freightliner	SCHOOL BUS	4UZA8RDT8FCFV6581		50	LIFT EQUIPED	2028	\$92,995		4841031502	FY2030
FY2029		61	2014	Freightliner	School Bus	4UZA8RDJ6FCG1945	1275	77	LIFT EQUIPED	2029	\$92,787		4841031542	FY2030
FY2029		62	2014	Dodge Durango	Type III	1C4RDJFGTEC596106	200	5	LIFT EQUIPED	2029	\$28,967	Mandatory replacement 2026	no	FY2027
FY2029		63	2014	Freightliner	School Bus	4UZA8RDJ6GCH4263	1250	77	LIFT EQUIPED	2031	\$87,602		4841031551	FY2029
FY2031		63	2016	Freightliner	School Bus	4UZA8RDJ6GCH4265	1250	77	LIFT EQUIPED	2031	\$87,602		4841031597	FY2032
FY2031		64	2016	Freightliner	School Bus	4UZA8RDJ6GCH4284	1250	77	LIFT EQUIPED	2031	\$87,602		4841031559	FY2032
FY2031		85	Aug 2017	Freightliner	School Bus	4UZA8RFB0C1JW7948	1275	77	LIFT EQUIPED	2033	\$90,212		4874003109	FY2032
FY2025		15-110	2016	Ford Transit - Silver	Type III	1FRZK1C3M3HKA31137	11	10	LIFT EQUIPED	2025	\$90,212	In Service October 2017	4674003092	FY2029
FY2032		80	2017	Freightliner	School Bus	4UZA8RFB0C1JW7959	1454	50	LIFT EQUIPED	2032	\$29,761	Mandatory Replacement 2028	4841486426	FY2033
FY2021		85	2008	Blue Bird	School Bus	1BAKFKH1F235485	113549	10	Lift Equipped	2021	\$12,389	Purchased used after bus 08 blew engine	4641486590	FY2033
FY2022		17-111	2018	Ford Transit - Red	Type III	1FMZK1Z77JKA20612	68	10	Lift Equipped	2032	\$28,293	Purchased used after 2017	4541182881	FY2022
White		2017	662013	Ford F250	Pickup	1FTBF2B65JEB36049	18				\$27,800	Purchased 3/8/2018		
Brown		2015	952528	GMC Sierra	Pickup	1GTV2TEC1F2352853	15					Purchased July 2015		
Red		2008	913056	Chevy Silverado	Pickup	1GCKH24U2A3E306639					\$13,954			
Grey		1990	831688	Chevy Silverado	Pickup	1CCRH44K79F78975					\$20,672			
Cube		2026	152507	Chevy K2500 Pickup	Pickup	1GDFK24K6LZ25928					\$14,037			
Cube		2015	923439	GMC Cab Chassis	Cube Truck	JSD4B16667022466					\$95,760			
Cube		2015	955931	Chevy K2500 Pickup	Cube Truck	JSD4B16667022466					\$24,193			
Cube		1991	176740	Chevy K2500 Pickup	Pickup	1GD311CG3FF65B132					\$14,000			

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 freezers at the buildings 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	2018-19 Prices	2019-20 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	3.75	3.75
Adult Breakfast	2.00	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.

2019-20 Reimbursements (2018-19 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):

\$.2350	Each meal (lunch)
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Federal Reimbursement:

\$.37	Paid lunch
\$ 2.97	Reduced lunch
\$ 3.37	Free lunch
\$.31	Paid breakfast
\$ 1.79	Reduced breakfast
\$ 1.79	Free breakfast
\$.08	Paid Snack
\$.45	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)**

	2017-2018 ACTUAL	2018-2019 PRELIMINARY	2019-2020 PRELIMINARY	2020-2021 PROJECTED	2021-2022 PROJECTED	2022-2023 PROJECTED
REVENUES:						
<i>Line # Other local and county sources:</i>						
1 Miscellaneous local revenues	33,422	22,190	22,630	23,080	23,540	24,010
2 Subtotal other sources	33,422	22,190	22,630	23,080	23,540	24,010
State sources:						
3 Lunch/Breakfast program aid	131,715	177,510	181,060	184,680	188,370	192,140
Federal sources:						
4 Lunch program aid	1,553,682	1,655,190	1,688,290	1,722,060	1,756,500	1,791,630
5 Food distribution program	274,049	178,640	182,210	185,850	189,570	193,360
6 Summer Food Program	88,237	38,560	38,560	38,560	38,560	38,561
7 Subtotal federal sources	1,915,968	1,872,390	1,909,060	1,946,470	1,984,630	2,023,551
8 Sale of Lunches	1,165,959	1,236,470	1,261,200	1,286,420	1,312,150	1,338,390
7 TOTAL REVENUES	3,247,064	3,308,560	3,373,950	3,440,650	3,608,690	3,578,091
9 \$ CHANGE	46,195	44,830	65,390	66,700	68,040	69,401
10 % CHANGE	1.44%	1.37%	1.98%	1.98%	1.98%	1.98%
EXPENDITURES:						
Pupil support services:						
11 Salaries and wages	815,719	824,250	848,980	874,450	900,680	927,700
12 Employee benefits	137,692	131,680	135,630	139,700	143,890	148,210
13 Purchased services	327,899	369,260	380,340	391,750	403,500	415,610
14 Food costs-USDA commodities	255,658	182,160	187,620	193,250	199,050	205,020
15 Food costs, milk and supplies	1,366,414	1,693,050	1,743,840	1,796,160	1,850,040	1,905,540
16 Equipment/Construction	46,687	160,000	134,756	80,000	40,000	40,000
18 Other expenditures	7,127	8,080	8,320	8,570	8,830	9,090
19 Summer Food Program	88,237	38,560	38,560	38,560	38,560	38,560
20 TOTAL EXPENDITURES	3,045,433	3,407,040	3,478,046	3,522,440	3,584,550	3,689,730
21 \$ CHANGE	216,634	242,440	71,006	44,394	62,110	105,180
22 % CHANGE	7.66%	7.66%	2.08%	1.28%	1.76%	2.93%
23 REV OVER EXP (EXP OVER REV)	201,631	(98,480)	(104,096)	(81,790)	(75,860)	(111,639)
24 BEGINNING FUND BALANCE	1,073,884	1,173,014	1,074,534	970,438	888,648	812,788
25 ENDING FUND BALANCE	1,275,515	1,074,534	970,438	888,648	812,788	701,149
26 Fund Balance as a % of Expenditures	41.88%	31.54%	27.90%	25.23%	22.67%	19.00%
27 Fund Balance Limit (1/3 of annual exp)	929,925	1,074,960	1,096,809	1,109,730	1,128,500	1,161,570

ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)

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	3524	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

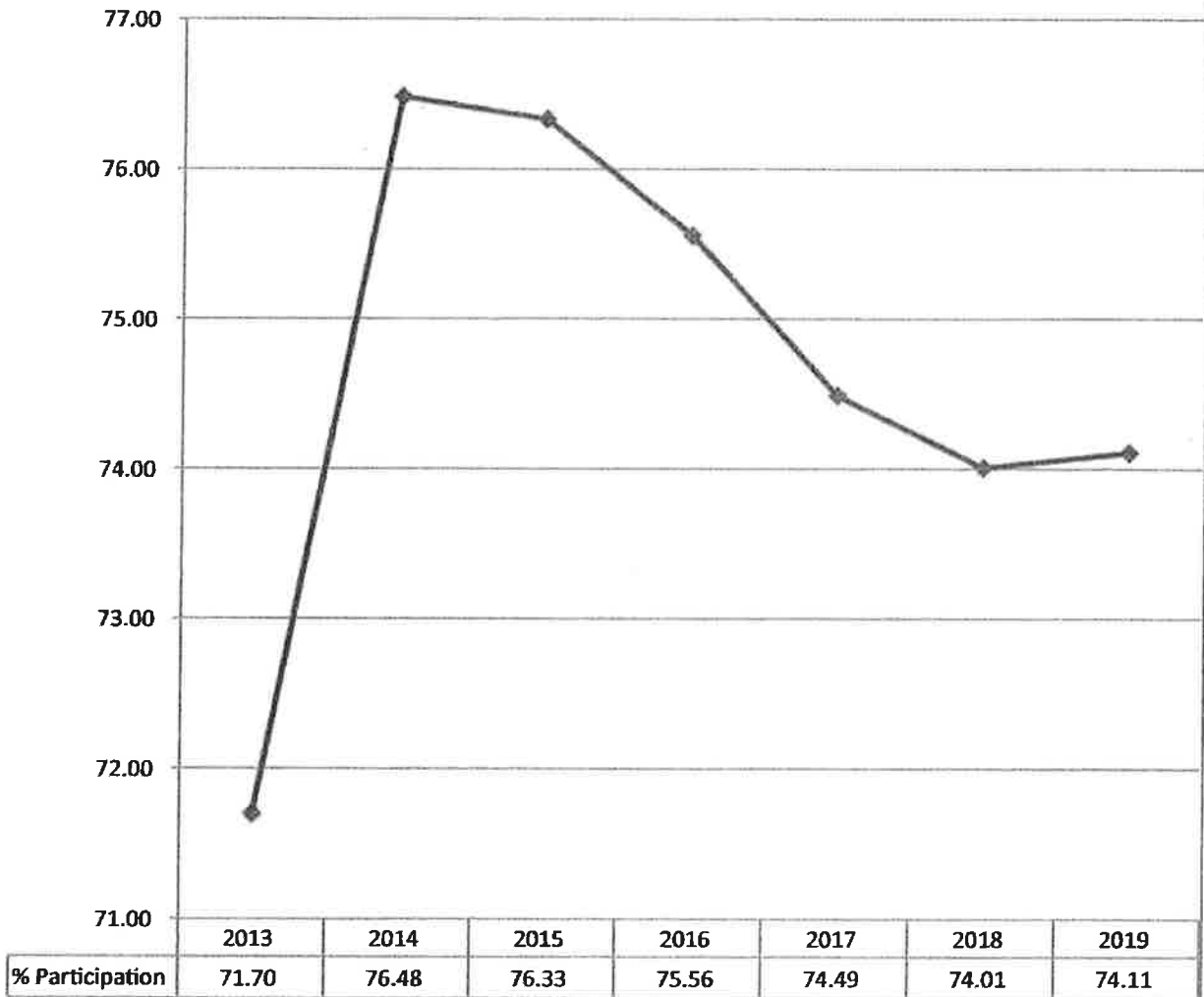
2016-2017	ADP	ADA	HS	MS	ASP	HOP	SGR	PCE	Total
September	4270	6097	41.17	76.77	94.5	81.86	78.52	76.87	74.95
October	4246	6136	40.99	74.99	82.68	84.84	80.6	81.75	74.31
November	4291	6078	42.42	76.36	84.44	85.38	82.63	82.65	75.65
December	4247	6025	41.73	75.29	84.14	86.62	83.67	83.57	75.84
January	4177	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

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

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

SCHOOL LUNCH PARTICIPATION (%)



IV. COMMUNITY SERVICE

INTRODUCTION

The 2019 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 2020 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 2019-20, 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 19-20 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)

	2017-2018 ACTUAL	2018-2019 PROJECTED	2019-2020 PRELIMINARY	2020-2021 PROJECTED	2021-2022 PROJECTED	2022-2023 PROJECTED
LINE # REVENUES:						
1 Gen Com Ed	285,234	355,520	362,630	369,880	377,280	384,830
2 Fees	103,932	108,000	110,200	112,400	114,600	116,900
3 Youth Development/Service	262,989	192,000	195,800	199,700	203,700	207,800
4 Choices/Adults w/Disabilities	20,596	26,500	26,500	26,500	26,500	26,500
5 Choices Fees/Adults w/Disabilities	1,222	1,300	1,300	1,300	1,300	1,300
6 ABE	356,723	388,700	396,500	404,400	412,500	420,800
7 ECFE	362,329	362,224	369,500	376,900	384,400	392,100
8 ECFE Fees	24,358	21,900	22,300	22,700	23,200	23,700
9 School Readiness/United Way	465,978	485,700	495,400	505,300	515,400	525,700
10 School Readiness Fees	74,213	79,100	80,700	82,300	83,900	85,600
11 Other/Non Public Aid	71,179	69,200	70,600	82,000	93,600	105,500
12 TOTAL REVENUES	2,028,753	2,090,144	2,131,430	2,183,380	2,236,380	2,290,730
13 \$ CHANGE	19,365	36,794	41,286	51,950	53,000	54,350
14 % CHANGE	0.96%	1.79%	1.98%	2.44%	2.43%	2.43%
EXPENDITURES:						
15 General Com Ed	311,291	320,000	329,600	339,490	349,670	360,160
16 Youth Development/Service	249,638	252,890	260,480	268,290	276,340	284,630
17 Choices/Adults w/Disabilities	34,945	26,500	26,500	26,500	26,500	26,500
18 ABE	413,634	394,650	406,490	418,680	431,240	444,180
19 ECFE	304,189	467,920	481,960	496,420	511,310	526,650
20 School Readiness	502,270	661,860	681,720	702,170	723,240	744,940
21 Other/Non Public Aid	67,490	70,490	72,600	74,780	77,020	79,330
22 TOTAL EXPENDITURES	1,883,457	2,194,310	2,259,350	2,326,330	2,395,320	2,466,390
23 \$ CHANGE	64,609	69,470	65,040	66,980	68,990	71,070
24 % CHANGE	3.55%	3.27%	2.96%	2.96%	2.97%	2.97%
25 REV OVER EXP (EXP OVER REV)	145,296	(104,166)	(127,920)	(142,950)	(158,940)	(175,660)
26 BEGIN FUND BALANCE (CE, ECFE, SR)	928,521	857,031	752,865	624,945	481,995	323,055
27 ENDING FUND BALANCE (CE, ECFE, SR)	1,073,817	752,865	624,945	481,995	323,055	147,395
28 Fund Balance as % of Expenditures	57.01%	34.31%	27.66%	20.72%	13.49%	5.98%

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)

	2017-2018 ACTUAL	2018-2019 PROJECTED	2019-2020 PRELIMINARY	2020-2021 PROJECTED	2021-2022 PROJECTED	2022-2023 PROJECTED
LINE # REVENUES:						
1 Local property tax levy	6,899,786	6,899,786	7,443,870	7,445,708	7,431,533	7,007,543
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	ncluded in levy	cluded in levy	cluded in levy
6 Border city aid	included in levy	included in levy	included in levy	ncluded in levy	cluded in levy	cluded in levy
7 Other appropriations	included in levy	included in levy	included in levy	ncluded in levy	cluded in levy	cluded in levy
8 State sources total	0	0	0	0	0	0
9 TOTAL REVENUES	6,899,786	6,899,786	7,443,870	7,445,708	7,431,533	7,007,543
EXPENDITURES:						
10 Principal on bonds	3,675,000	3,675,000	4,065,000	4,270,000	4,470,000	4,245,000
11 Interest on bonds	3,402,900	3,402,900	3,024,400	2,821,150	2,607,650	2,428,850
12 Other debt service	900	900	1,350	1,350	1,350	1,350
13 TOTAL EXPENDITURES	7,078,800	7,078,800	7,090,750	7,092,500	7,079,000	6,675,200
14 REV OVER (UNDER) EXP	(179,014)	(179,014)	353,120	353,208	352,533	332,343
15 BEGINNING FUND BALANCE	1,776,366	1,597,352	1,418,338	1,771,458	2,124,665	2,477,198
16 ENDING FUND BALANCE	\$1,597,352	\$1,418,338	\$1,771,458	\$2,124,665	\$2,477,198	\$2,809,540

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)**

	2017-2018	2018-2019	2019-2020	2020-2021	2022-2023
	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED
LINE # REVENUES:					
1 Local Property Tax Levy	1,392,224	1,534,312	1,557,412	1,557,413	1,557,414
2 TOTAL REVENUES	1,392,224	1,534,312	1,557,412	1,557,413	1,557,414
EXPENDITURES:					
3 Principal on bonds	1,235,000	1,260,000	1,345,000	1,420,000	1,420,000
4 Interest on bonds	263,000	201,250	138,125	71,000	71,000
5 Other debt service	450	500	500	500	500
6 TOTAL EXPENDITURES	1,498,450	1,461,750	1,483,625	1,491,500	1,491,500
7 REV OVER (UNDER) EXP	(106,226)	72,562	73,787	65,913	65,914
8 BEGINNING FUND BALANCE	346,506	240,280	312,842	386,629	452,542
9 ENDING FUND BALANCE	\$240,280	\$312,842	\$386,629	\$452,542	\$518,456

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:	\$41,038,611	\$26,118,611	\$2,094,363	\$2,116,423	\$2,526,032	\$46,464	\$689,712	\$74,630,216
Total Bond	\$78,000,000.00							
Total Expenditures	\$74,630,216.00							
Estimated Remaining Balance as	\$3,369,784.00							