



MOORHEAD

AREA PUBLIC SCHOOLS

2020-2021

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.

**2020-2021
ANNUAL OPERATING PLAN INDEX**

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SCHOOL BOARD

	Term Expiration
Cassidy Bjorklund, Chairperson	2021
Melissa Burgard, Vice Chairperson	2021
Keith Vogt, Treasurer	2023
Kara Gloe, Clerk	2023
Scott Steffes, Director	2021
Rachel Stone, Director	2023
Matt Valan, Director	2021

CENTRAL OFFICE TEAM

Dr. 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

Brenda Richman, Executive Director of Community Engagement and Public Relations

**INDEPENDENT SCHOOL DISTRICT 152
MOORHEAD, MINNESOTA**

MISSION STATEMENT

The mission of Moorhead Area Public Schools is to develop the maximum potential of every learner to thrive in a changing world.

THE SCHOOL ENTITY

Moorhead Area Public Schools (MAPS) encompasses 206 square miles in Clay County, Minnesota and includes all or part of 11 townships. The district is 34 miles long, ranges from 3½ to 9½ miles wide and is bordered on the west by the Red River. The communities of Moorhead, Georgetown, Kragnes, Sabin, and Rustad are all part of the district. The district currently employs over 1,614 people in full and part-time positions. The district operates a maintenance garage, an education center, 4 elementary schools K-4, a middle school, a high school and an area learning center.

OBJECTIVES OF THE ANNUAL OPERATING PLAN

1. To approve the 2020-2021 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 2020

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
2020-2021	563.92	13.25

MOORHEAD AREA PUBLIC SCHOOLS

Operating Levy Priority Areas Update

June 2020

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 2020-2021 General Fund revenues of \$93.8 million. This reflects an increase of approximately \$1.6 million compared to 2019-2020. This increase is due primarily to a 2% increase on the basic formula allowance and an estimated increase in enrollment of approximately 150 students.

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

Expenses for the General Fund are anticipated to be \$95.5 million. This reflects a decrease of approximately \$6 million compared to projected expenditures from 2019-2020. The primary reasons for this decrease are the addition of constructing the Operation Center that was paid in FY19-20 of 11.8 million and the addition of 13 FTE's approved

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 \$6,438 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 increase of \$190,010 compared to 2019-2020. The June 30, 2021 restricted and unassigned General Fund balance is projected to be \$17.6 million, or 18.5% 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 2021.

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 2020 remain relatively flat compared to 2021 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/3rd party billing, and tuition for special education services that are not included in the calculation for special education aid/tuition.

Other Local Sources

4

Included are the fees from participation in extracurricular activities, ticket sales from activity events, rent from school facilities, rent from other property, student teacher reimbursement, concessions, reimbursement from Lakeland Mental Health Day Treatment, 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 2020 compared to 2021 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. Additional Federal Aid was received for COVID-19 in FY21

Operating Capital **12-13**

The formula for calculating operating capital revenue is \$79 plus \$109 multiplied by the facilities age index (1.2412 for 2020-21) multiplied by the adjusted pupil units. In addition, districts that operate year round programs are entitled to \$31 for each pupil unit attending a year round program. The aid/levy proportion is the same percentage as the general education formula allowance funding.

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

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

Lease Levy **16**

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

Sale of Equipment/Property **17**

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

EXPENDITURES

LINE #

Administration and Support Services **22-25**

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

Regular and Vocational Instruction **26-30**

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

Special Education Instruction **31-34**

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

Instructional Support Services **35-38**

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

Pupil Support Services **39-42**

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

Operations and Maintenance of Buildings and Grounds **43-48**

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

Transportation Services **49-53**

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

Property/Liability Insurance **55**

OPERATING CAPITAL EXPENDITURES

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

Special Assessments **57**

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

Leases **58**

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

Telephone/Telecommunications **59**

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

Building Discretionary Allocation **60**

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 **61**

This item is for additions and replacement of athletic equipment.

Curriculum Resources **62**

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

Music **63**

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

Equipment Contingency Fund/ Copier Lease **65**

Equipment that must be replaced immediately for continuity of instructional programs or for equipment essential for district operations is purchased when necessary from these funds. This item includes the leases and maintenance plans for district copiers.

Technology Plan **66**

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

Building Construction and Maintenance Plan Long Term Facilities Plan **67**

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

Operating Capital Facilities and Construction of Operation Center **68-69**

The cost of acquiring the Career Academy and the construction cost of the Operation Center.

Transportation Equipment **70**

This allocation is used to purchase school buses or vans.

Health and Safety Expenditures **73-78**

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

	FY19	FY20	FY21	FY22	FY23	FY24
GENERAL FUND (01)	Actual	Revised	Projected	Projected	Projected	Projected
REVENUES						
1 Property Taxes	5,954,779	6,576,549	7,580,683	7,580,683	7,580,683	7,580,683
2 Local Sources	2,890,006	1,872,317	2,040,116	2,076,079	2,094,580	2,122,632
3 General Education Aid	56,151,938	55,250,456	56,733,554	57,620,054	57,999,912	58,656,612
4 Other State Aids	890,210	3,426,964	3,793,714	3,793,714	3,695,888	3,695,888
5 Special Education Aid	11,828,119	12,790,471	13,118,702	13,260,000	13,000,000	13,000,000
6 Federal Aids Grants	3,617,265	3,638,820	4,894,811	3,638,820	3,638,820	3,638,820
7 Pension	2,673,886	500,000	500,000	500,000	500,000	500,000
8 Capital Outlay/LTFM	5,317,442	8,160,134	5,192,987	5,192,987	4,695,634	4,695,634
9 TOTAL REVENUES	89,323,645	92,215,711	93,854,567	93,662,337	93,205,517	93,890,269
EXPENDITURES						
10 Administration	5,436,037	5,931,660	6,462,470	6,585,280	6,720,070	6,857,670
11 Regular Instruction & Vocational	35,864,931	39,103,760	41,027,860	42,206,040	43,408,430	44,635,561
12 Special Services	20,182,713	21,927,850	23,189,490	23,663,090	24,146,590	24,640,191
13 Instructional Support	4,069,298	4,204,470	4,336,110	4,432,890	4,531,920	4,633,240
14 Pupil Support	2,231,097	3,229,430	3,426,350	3,497,510	3,570,180	3,644,400
15 Buildings & Grounds	6,116,616	6,523,520	6,784,555	6,960,830	7,141,840	7,327,731
16 Transportation	4,716,641	5,290,840	5,450,590	5,600,390	5,754,410	5,912,770
18 Capital Outlay/LTFM	3,694,019	15,902,587	4,826,099	4,645,888	4,562,408	4,884,028
20 TOTAL EXPENDITURES	82,311,352	102,114,117	95,503,524	97,591,918	99,835,848	102,535,591
21 REVENUES OVER (UNDER) EXPENDITURES						
22 Restricted	1,623,375	(7,742,453)	366,888	547,099	133,226	(188,394)
23 Unassigned	288,114	(2,155,953)	(2,015,845)	(4,476,680)	(6,763,557)	(8,456,928)
24 Restricted & Unassigned Combined	1,911,489	(9,898,406)	(1,648,957)	(3,929,581)	(6,630,331)	(8,645,322)
ENDING FUND BALANCE						
25 Restricted	3,310,732	1,068,279	2,166,628	5,805,896	6,031,291	5,935,066
26 Unassigned	19,071,883	16,415,930	15,507,591	11,030,911	4,267,354	(4,189,574)
27 Restricted & Unassigned Combined	22,382,615	17,484,209	17,674,219	16,836,807	10,298,645	1,745,492
28 Unassigned as % of Expenditures	17.33%	19.04%	17.10%	11.87%	4.48%	-4.29%
29 Restricted & Unassigned as % of Total Expenditures	20.12%	17.12%	18.51%	17.25%	10.32%	1.70%
FOOD SERVICE (02)						
30 Revenues	3,392,377	3,492,200	3,561,270	3,631,720	3,703,591	3,776,902
31 Expenditures	3,539,249	3,633,276	3,661,730	3,728,050	3,837,530	3,950,302
32 REVENUES OVER (UNDER) EXPENDITURES	201,631	(141,076)	(100,460)	(96,330)	(133,939)	(173,400)
33 ENDING FUND BALANCE	1,026,142	885,066	784,606	688,276	554,337	380,937
COMMUNITY EDUCATION (04)						
34 Revenues	2,251,570	2,296,660	2,340,312	2,397,190	2,454,430	2,512,931
35 Expenditures	2,033,176	2,082,600	2,252,890	2,311,240	2,379,780	2,450,381
36 REVENUES OVER (UNDER) EXPENDITURES	218,394	214,060	87,422	85,950	74,650	62,550
37 ENDING FUND BALANCE	1,075,425	1,289,485	1,376,907	1,462,857	1,537,507	1,600,057
STUDENT ACTIVITY (21)						
38 Revenues	-	678,631	970,443	1,557,414	1,557,414	1,557,414
39 Expenditures	-	677,033	969,732	1,420,000	1,420,000	1,420,000
40 REVENUES OVER (UNDER) EXPENDITURES	-	1,598	711	137,414	137,414	137,414
41 ENDING FUND BALANCE	-	337,360	338,071	475,485	612,899	750,313

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

	2018-19 ACTUAL	2019-2020 REVISED	2020-2021 PROJECTED	2021-2022 PROJECTED	2022-2023 PROJECTED	2023-2024 PROJECTED
Formula Allowance per Pupil Unit	6312	6438	6,567	6567	6567	6567
Enrollment (Nov. 2019 Proj plus presch)used to figure ADJ ADM	6819	6976	7,138	7220	7306	7393
REVENUES:						
Line # General Fund						
1 Property taxes	5,954,779	6,576,549	7,580,683	7,580,683	7,580,683	7,580,683
2 Interest	641,873	450,000	450,000	459,000	450,000	450,000
3 Tuition & fees	1,176,043	1,225,500	1,410,610	1,434,182	1,458,226	1,482,750
4 Other local sources	1,072,090	196,817	179,506	182,897	186,355	189,882
5 General ed aid	56,151,938	55,250,456	56,733,554	57,620,054	57,999,912	58,656,612
6 Tax credits/Border City aid	700,205	609,713	629,372	629,372	629,372	629,372
7 Trans aid/state grants	190,005	2,817,251	3,164,342	3,164,342	3,066,516	3,066,516
8 Special ed aid and excess aid	11,828,119	12,790,471	13,118,702	13,260,000	13,000,000	13,000,000
9 Federal aids and grants	3,617,265	3,638,820	4,894,811	3,638,820	3,638,820	3,638,820
10 Pension Budget Neutral	2,673,886	500,000	500,000	500,000	500,000	500,000
11 Total General Fund	84,006,203	84,055,577	88,661,580	88,469,350	88,509,883	89,194,635
Operating Capital						
12 Operating capital aid	1,227,753	1,229,547	1,268,605	1,268,605	1,229,547	1,229,547
13 Operating capital levy	385,944	389,671	370,996	370,996	389,671	389,671
14 Long-Term Facilities Maint levy	1,567,185	1,129,002	1,256,942	1,256,942	1,129,002	1,129,002
15 Long-Term Facilities Maint aid	828,520	962,767	943,681	943,681	962,767	962,767
16 Operating capital lease levy	1,225,400	984,647	1,352,763	1,352,763	984,647	984,647
17 Sale of Real Property/and Bond	82,648	3,464,500	0	0	0	0
18 Total Operating Capital	5,317,450	8,160,134	5,192,987	5,192,987	4,695,634	4,695,634
19 Total Revenues	89,323,653	92,215,711	93,854,567	93,662,337	93,205,517	93,890,269
20 \$ CHANGE	9,557,004	7,662,664	1,638,856	(192,231)	(456,819)	684,752
21 % CHANGE	12.0%	9.17%	2.85%	-0.20%	-0.49%	0.73%
EXPENDITURES:						
22 Admin salaries	3,947,061	4,361,020	4,750,850	4,845,870	4,942,790	5,041,650
23 Admin fringe benefits	1,134,007	1,210,640	1,341,720	1,368,550	1,395,920	1,423,840
24 Admin supplies	36,380	30,000	30,000	20,760	20,760	20,760
25 Admin other	318,589	330,000	339,900	350,100	360,600	371,420
26 Instruct salaries (reg & voc)	24,477,437	26,933,770	28,242,030	29,146,870	30,069,810	31,011,210
27 Instruct fringe benefits	8,670,629	9,820,890	10,372,770	10,580,230	10,791,830	11,007,670
28 OPEB expense benefit credit	(148,351)	(600,000)	(600,000)	(600,000)	(600,000)	(599,999)
29 Instruct supplies	994,257	817,220	817,220	817,220	817,220	817,220
30 Instruct other	4,544,845	2,131,880	2,195,840	2,261,720	2,329,570	2,399,460
31 Spec ed salaries	14,378,391	15,501,600	16,380,650	16,708,260	17,042,430	17,383,280
32 Spec ed fringe benefits	4,336,288	4,827,080	5,168,290	5,271,660	5,377,090	5,484,630
33 Spec ed supplies	208,959	220,000	220,000	220,000	220,000	220,001
34 Spec ed other	1,259,075	1,379,170	1,420,550	1,463,170	1,507,070	1,552,280
35 Instruct support salaries	2,201,918	2,127,640	2,191,470	2,235,300	2,280,010	2,325,610
36 Instruct support fringe benefits	613,099	595,130	615,960	628,280	640,850	653,670
37 Instruct support supplies	428,099	505,010	522,690	533,140	543,800	554,680
38 Instruct support other	826,182	976,690	1,005,990	1,036,170	1,067,260	1,099,280
39 Pupil support salaries	1,541,894	2,402,900	2,543,990	2,594,870	2,646,770	2,699,710
40 Pupil support fringe benefits	489,181	535,890	583,360	595,030	606,930	619,070
41 Pupil support supplies	35,202	11,970	11,970	11,970	11,970	11,970
42 Pupil support other	164,820	278,670	287,030	295,640	304,510	313,650
43 Bldgs & grounds salaries	2,102,730	2,140,130	2,239,330	2,284,120	2,329,800	2,376,400
44 Bldgs & grounds fringe benefits	381,418	463,360	486,980	496,720	506,650	516,780
45 Bldgs & grounds energy exp	1,901,975	2,151,290	2,215,830	2,282,300	2,350,770	2,421,290
46 Bldgs & grounds supplies	337,600	417,680	430,210	443,120	456,410	470,100
47 Bldgs & grounds Chargeback	2,426,870	0	0	0	0	1
48 Bldgs & grounds other	1,199,765	1,100,000	1,133,000	1,166,990	1,202,000	1,238,060
49 Transportation salaries	923,692	1,126,310	1,160,100	1,183,300	1,206,970	1,231,110
50 Transportation benefits	190,734	204,850	212,020	216,260	220,590	225,000
51 Transportation contracted services	3,415,752	3,753,290	3,865,890	3,981,870	4,101,330	4,224,370
52 Transportation supplies	186,463	202,800	208,880	215,150	221,600	228,250
53 Transportation other	0	3,590	3,700	3,810	3,920	4,040
54 Aid Anticipation Certificate		0	0	0	0	0
55 Property/liability insurance	193,128	251,060	279,205	287,580	296,210	305,100
56 Total General Expenditures	83,718,089	86,211,530	90,677,425	92,946,030	95,273,440	97,651,563

57	Op cap special assessments	316,491	391,400	403,140	415,230	427,690	440,520
58	Op cap leases	972,940	1,580,107	1,528,840	1,574,710	1,621,950	1,670,610
59	Op cap telephone/telecomm	305,088	77,370	79,690	82,080	84,540	87,080
60	Op cap bldg discretionary	0	0	0	0	0	0
61	Op cap athletics	12,649	23,200	23,900	24,620	25,360	26,120
62	Op cap textbooks and curriculum resources	518,698	673,400	873,400	673,400	673,400	693,600
63	Op cap music	19,083	19,840	20,440	21,050	21,680	22,330
65	Op cap copier lease	143,794	183,090	188,580	194,240	200,070	206,070
66	Op cap technology plan	343,527	15,589	16,060	15,589	15,589	15,589
67	Op cap building const/maint plan/Long Term Facilities	1,368,170	1,782,285	1,336,880	1,289,800	1,129,070	1,350,920
68	Op Cap implementation of facilities recommendations	92,682	570,000	0	0	0	0
69	Op Cap Construction of Operation Center	1,661,410	10,226,453	0	0	0	0
70	Op cap transportation equipment	210,671	263,000	263,000	263,000	270,890	279,020
71	Op Cap Chargeback	(2,426,870)	0	0	0	0	0
72	Total Operating Cap Expenditures	3,538,333	15,805,734	4,733,930	4,553,719	4,470,239	4,791,859
73	347 - LTFM physical hazard	60,209	14,500	14,500	14,500	14,500	14,500
74	349 - LTFM hazardous subst	16,879	7,700	7,700	7,700	7,700	7,700
75	352 - LTFM envmt mgmt	46,319	45,469	45,469	45,469	45,469	45,469
76	358 - LTFM asbestos	9,114	0	0	0	0	0
77	363 - LTFM fire safety	23,221	27,684	23,000	23,000	23,000	23,000
78	366 - LTFM indoor air Puality	0	1,500	1,500	1,500	1,500	1,500
79	Total LTFM Expenditures	155,742	96,853	92,169	92,169	92,169	92,169
80	TOTAL EXPENDITURES	87,412,164	102,114,117	95,503,524	97,591,918	99,835,848	102,535,591
81	\$ Change	9,511,363	14,701,953	(6,610,593)	2,088,394	2,243,930	2,699,743
82	% Change	8.4%	17.9%	-6.5%	2.2%	2.3%	2.7%
83	REV OVER EXP (EXP OVER REV)						
84	General Fund Restricted	1,623,375	(7,742,453)	366,888	547,099	133,226	(188,394)
85	General Fund Unassigned	288,114	(2,155,953)	(2,015,845)	(4,476,680)	(6,763,557)	(8,456,928)
86	BEGINNING FUND BALANCE						
87	General Fund Restricted:						
88	Operating Capital	0	0	(4,237,369)	(5,978,935)	(7,540,290)	(9,406,664)
89	Safe Schools	183,599	181,008	181,008	181,008	181,008	181,008
90	Staff Development	76,603	159,148	159,148	0	0	0
91	LTFM Deferred Maintenance	647,381	2,269,016	4,263,932	6,464,555	8,665,178	10,756,947
92	Reserved for Prepaid	97,686	701,560	701,560	1,500,000	4,500,000	4,500,000
93	General Fund Restricted Total	1,005,269	3,310,732	1,068,279	2,166,628	5,805,896	6,031,291
94	General Fund Unassigned:						
95	General Fund Unassigned Total	19,465,852	19,071,883	16,415,930	15,507,591	11,030,911	4,267,354
96	ENDING FUND BALANCE						
97	General Fund Restricted:						
98	Operating Capital Outlay	-	(9,737,369)	(5,978,935)	(7,540,290)	(9,406,664)	(11,594,658)
99	Safe Schools	181,008	181,008	181,008	181,008	181,008	181,008
100	Staff Development	159,148	159,148	-	-	-	-
101	LTFM Deferred Maintenance	2,269,016	4,263,932	6,464,555	8,665,178	10,756,947	12,848,716
101a	Reserved for Prepaid	-	701,560	-	-	-	-
102	Transfer from gen fund to cap outlay to cover deficit	701,560	5,500,000	1,500,000	4,500,000	4,500,000	4,500,000
103	General Fund Restricted Total	3,310,732	1,068,279	2,166,628	5,805,896	6,031,291	5,935,066
104	General Fund Unrestricted:						
105	Unassigned	14,871,883	9,715,930	13,807,591	9,330,911	2,567,354	(5,889,574)
106	Committed--Severance Obligation	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
107	Nonspendable	0	0	0	0	0	0
108	Assigned--Health Insurance and Affordable Care Act	500,000	500,000	500,000	500,000	500,000	500,000
109	Assigned--Capital projects	-	5,000,000	-	-	-	-
110	Assigned--Tech acquisition & upgrades	-	-	-	-	-	-
111	Assigned--Facility Acquisitions	2,500,000	-	-	-	-	-
112	General Fund Unrestricted Total	19,071,883	16,415,930	15,507,591	11,030,911	4,267,354	(4,189,574)
113	General Fund Restricted & Unassigned Combined	22,382,615	17,484,209	17,674,219	16,836,807	10,298,645	1,745,492
114	Unassigned (% of Unassigned Exp)	17.01%	19.04%	17.10%	11.87%	4.48%	-4.29%
115	Unassigned & Assigned & Restricted (% of Total)	25.61%	17.12%	18.51%	17.25%	10.32%	1.70%

Summary Fiscal Year, Ending June 30th -->		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
ESTIMATED EXPENDITURES:											
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	\$34,319	\$124,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370 - 865	Electrical	\$0	\$48,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
379 - 865	Interior Surfaces	\$67,551	\$49,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600
380 - 865	Mechanical Systems	\$0	\$39,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000
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	\$19,500
383 - 865	Roof Systems	\$724,374	\$365,116	\$315,795	\$486,471	\$708,320	\$825,339	\$1,178,180	\$393,800	\$447,270	\$305,450
384 - 865	Site Projects	\$0	\$0	\$370,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1
	Total Deferred Capital Expense and Maintenance	\$992,622	\$741,398	\$755,395	\$556,071	\$777,920	\$894,939	\$1,247,780	\$463,400	\$516,870	\$366,451
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	\$12,000
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	\$49,933	\$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	\$101,317	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$92,169	\$89,669
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
Accessibility											
Finance	Category										
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
	Total Annual 10 Year Plan Expenditures	\$1,093,939	\$833,567	\$847,564	\$648,240	\$870,089	\$987,108	\$1,339,949	\$555,569	\$609,039	\$456,128

Annual Operations		19/20	20/21	21/22	22/23	23/24
Infrastructure						
	WAN -- Fiber Optics Lease	33,000	33,000	33,000	33,000	33,000
	Miscellaneous Electrical Upgrades	3,000	3,000	3,000	3,000	3,000
	Cabling -- Misc. District wide	3,000	3,000	3,000	3,000	3,000
		39,000	39,000	39,000	39,000	39,000
Hardware						
	Telephone System Maintenance	30,000	30,000	30,000	30,000	30,000
	Cellular Communication	8,000	8,000	8,000	8,000	8,000
		38,000	38,000	38,000	38,000	38,000
Maintenance Agreements						
	Internet Bandwidth (minus E-Rate)	13,000	13,000	13,000	13,000	13,000
	Region I Software/Support Agreement	75,000	75,000	75,000	75,000	75,000
		88,000	88,000	88,000	88,000	88,000
Department Operations						
	General Supplies (Subscriptions, tools, etc.	3,500	3,500	3,500	3,500	3,500
	Security/Clock/Paging/RF support	10,000	10,000	10,000	10,000	10,000
		13,500	13,500	13,500	13,500	13,500
Software Subscriptions						
	AntiVirus	2,500	2,500	2,500	2,500	2,500
	SSL Certificates	2,500	2,500	2,500	2,500	2,500
	Web Filtering	35,000	35,000	35,000	35,000	35,000
	Network operating system upgrade	7,500	7,500	7,500	7,500	7,500
	Power School/PS Learning	75,000	75,000	75,000	75,000	75,000
	Naiku	30,000	30,000	30,000	30,000	30,000
	InfoSnap	15,000	15,000	15,000	15,000	15,000
		167,500	167,500	167,500	167,500	167,500
Staff Development						
	Training/Conference	17,000	17,000	17,000	17,000	17,000
	Operations specialized training	9,260	9,260	9,260	9,260	9,260
	Intern Help (Salary)	9,680	9,680	9,680	9,680	9,680
		35,940	35,940	35,940	35,940	35,940
	Subtotal Operational Expenditures	381,940	381,940	381,940	381,940	381,940
Technology Acquisitions		19/20	20/21	21/22	22/23	22/24
Infrastructure						
	WAN -- Video Network/TV & Web Studio	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
	Security CCTV/Keyfob	65,000	65,000	65,000	65,000	65,000
		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
	TV/LCD Projection System/Projection Screen	15,000	15,000	15,000	15,000	15,000
	Computing Workstations	220,000	220,000	220,000	220,000	220,000
	Network Printers	5,000	5,000	5,000	5,000	5,000
	Peripheral Add-ons	0	0	0	0	0
	Data Servers/upgrades	20,000	20,000	20,000	20,000	20,000
	Emerging Technologies	5,000	5,000	5,000	5,000	5,000
		270,000	270,000	270,000	270,000	270,000
Software						
	Curriculum Subscription	25,000	25,000	25,000	25,000	25,001
		25,000	25,000	25,000	25,000	25,001
Staff Development						
	Specialized Training--New Technologies	7,500	7,500	7,500	7,500	7,501
		7,500	7,500	7,500	7,500	7,501
	Subtotal Technology Acquisitions	402,800	402,800	402,800	402,800	402,802
	Subtotal Operational Expenditures	381,940	381,940	381,940	381,940	381,940
	TOTAL TECHNOLOGY PLAN	784,740	784,740	784,740	784,740	784,742

2020-21 STAFFING PLAN	2018-19 Actual	2019-20 Actual	2020-2021 Preliminary	2020-2021 Request
LICENSED STAFF				
Elementary K-4	120.25	125.00	126.00	1.00
Middle School - 5-6	45.00	45.50	48.50	3.00
Middle School - 7-8	43.17	44.99	44.99	0.00
High School (9-12)	72.58	74.59	77.59	3.00
Alternative Education	14.093	16.22	18.22	2.00
Special Education*	142.58	147.58	153.58	6.00
English Learners (EL)	12.25	12.25	12.25	0.00
Support Staff -Instructional Support**	14.00	21.75	19.00	-2.75
Elementary Physical Education/Health Fitness	11.67	12.00	12.00	0.00
Elementary Music	8.00	8.00	8.50	0.50
Elementary Art	4.00	4.00	4.00	0.00
Music 5-12	12.30	12.80	13.30	0.50
Gifted and Talented	1.00	1.00	1.00	0.00
Media Specialists	5.00	5.00	5.00	0.00
Resources Strategists	2	2.00	2.00	0.00
Counselors	15	15.00	15.00	0.00
School Nurses	3	3.00	3.00	0.00
Total Licensed Teaching Staff	525.89	550.67	563.92	13.25
Administrative Staff				
Administrative (Principal and Administrators)	20.00	21.00	22.00	1.00
Supervisory	16.63	17.63	19.63	2.00
Total Administrative Staff	36.63	38.63	41.63	3.00
Non-Licensed Staff				
Paraprofessionals/Security***	186.50	204.01	203.01	-1.00
Non-Aligned	30.25	30.75	29.25	-1.50
TCI	16.00	17.00	15.20	-1.80
Clerical and Confidential Employees	55.26	56.26	56.46	0.20
Custodial	45.50	48.50	49.50	1.00
Total Non-Licensed Staff	333.51	356.52	353.42	-3.10
Grand Total	896.03	945.82	958.97	13.15
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									
	2012-20 13	2013-20 14	2014-20 15	2015-20 16	2016-20 17	2017-20 18	2018-20 19	2019-20 20	2020-21
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
<i>Secondary staffing for elective classes will require a minimum student enrollment of 20.</i>									
<i>Core Classes include English/Language Arts, Mathematics, Science, Social Studies.</i>									
Average Class Size									
	2012-20 13	2013-20 14	2014-20 15	2015-20 16	2016-20 17	2017-20 18	2018-20 19	2019-20 20	Projected 2020-2021
	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size	Average Class Size
Kindergarten	22	23	23	23	22	22	21	22	22
Grade 1	25	23	24	23	23	22	22	22	24
Grade 2	25	26	26	25	25	24	25	23	24
Grade 3	25	27	27	25	25	24	26	22	24
Grade 4	25	26	26	26	27	26	27	26	25
Grade 5	26	27	27	27	29	29	29	28	28
Grade 6	27	28	29	29	30	28	30	28	28
District Average K-4	24	25	25	24	24	23	24	23	24
District Average 5-6	26	27	27	26	25	25	25	24	19

MOORHEAD AREA PUBLIC SCHOOLS
 NOVEMBER 2020 ENROLLMENT PROJECTIONS
 (Weighted Average Method)

	ACTUAL NOVEMBER 1 ENROLLMENT					11/1/20 19	PROJECTED ENROLLMENT					November 2019 Projection for 2020-21	Variance Between Actual and Projected
	14-15	15-16	16-17	16-17	18-19	19-20	20-21	21-22	22-23	23-24	24-25		
Kindergarten	500	570	491	539	561	600	588	600	600	600	600	600	-12
Grade 1	499	522	599	494	554	560	598	586	598	598	598	560	38
Grade 2	515	520	537	595	504	563	558	596	584	596	596	563	-5
Grade 3	459	514	538	537	603	494	553	547	585	573	585	494	59
Grade 4	436	483	525	520	556	607	490	548	542	580	568	607	-117
Grade 5	442	451	499	540	545	549	607	490	548	543	580	549	58
Grade 6	443	458	459	513	541	551	546	604	487	545	540	551	-5
Grade 7	417	460	478	466	524	536	548	542	600	484	541	536	12
Grade 8	455	428	476	479	468	531	532	543	538	595	480	531	1
Grade 9	417	477	465	494	501	500	550	551	563	558	617	500	50
Grade 10	461	441	503	466	500	497	496	546	547	558	553	497	-1
Grade 11	418	457	447	487	473	488	483	482	530	531	542	488	-5
Grade 12	429	436	472	464	503	475	490	485	484	532	533	475	15
Grades K-4	2409	2609	2690	2685	2778	2824	2786	2877	2910	2947	2947	2824	0
Grades K-5	2851	3060	3189	3225	3323	3373	3394	3367	3458	3490	3527	3373	0
Grades 1-3	1473	1556	1674	1626	1661	1617	1709	1730	1767	1768	1779	1617	0
Grades 4-6	1321	1392	1483	1573	1642	1707	1643	1641	1577	1667	1688	1707	0
Grades 5-8	1757	1797	1912	1998	2078	2167	2233	2180	2173	2167	2141	2167	0
Grades 5-6	885	909	958	1053	1086	1100	1153	1094	1035	1088	1120	1100	0
Grades 7-8	872	888	954	945	992	1067	1079	1086	1138	1079	1022	1067	0
Grades 6-8	1315	1346	1413	1458	1533	1618	1625	1690	1625	1624	1561	1618	0
Grades 6-12	3040	3157	3300	3369	3510	3578	3644	3753	3749	3803	3807	3578	0
Grades 7-12	2597	2699	2841	2856	2969	3027	3098	3149	3262	3259	3267	3027	0
Grades 9-12	1725	1811	1887	1911	1977	1960	2019	2063	2123	2179	2246	1960	0
Grades K-12	5891	6217	6489	6594	6833	6951	7038	7120	7206	7293	7334	6951	0
+/- Prior Year	496	326	272	105	239	118	87	82	86	87	41		
% +/-	9.21%	5.53%	4.38%	1.62%	3.62%	1.73%	1.25%	1.17%	1.21%	1.21%	0.56%		

BUILDING LEASES/BONDS		
	Total Lease	
Building Leases		
Kinetic Leasing SGR Addition 11-12	54,314.00	11/1/2026
Capital One Leasing PCE Asp 14-15	417,366.19	2/1/2029
Old National Bank Leasing for SGR Addition 15-16	269,953.18	2/1/2030
Bell Bank Vista Leasing for ABE and RRALC 16-17	231,306.28	2/1/2042
US Bank Career Academy purchase amount \$4,295,000	337,102.50	2/1/2034
Ice Arena Levy	250,000.00	loss on running the sports center
Total of all Leases	1,560,042.15	
Building and Abatement Bonds Debt Service		
2004/2014 SGR Elem and Horizon East Middle School	42,000,000	4/1/2022
OPEB	10,300,000	2/1/2022
2016 Dodds and Horizon West	78,000,000	2/1/2036
Parking Lot Abatement 2019	1,490,000	8/1/2034
HS Career Academy	107,355,000	2/1/2044

Replacement FY - 12 years for Type III, 15 for Type III, 19 for Type III	VEHICLE INVENTORY	ID #	MFG Year	License Plate	Make / Model	Vehicle Type	VIN #	Beginning Miles	Capacity	Type III Replacement Special Equipment	So Incl Used Replacement	Purchase Price	Notes	Cameras Equipped	GPS ES#	Replacement FY - 12 years for Type III, 15 for Type III, 19 for Type III
FY2019		67	1996	174980	HC / Thomas	SCHOOL BUS	1HVBABP2THR18153		77	School Bus Replacement Special Equipment	2011	\$56,575	Recommend replacement	No	4340061885	FY2020
FY2018		71	2001	908344	GMC / Blue Bird	SCHOOL BUS	1GDLTTC01L504859		77	Lit Equipped	2016	\$54,692	Replace 2018	No	4340061966	FY2020
FY2019		72	2001	908343	GMC / Blue Bird	SCHOOL BUS	1GDLTTC01L504859		77	Lit Equipped	2016	\$54,692	Replace 2018	No	4340061966	FY2020
FY2020		74	2005	916287	HC / Blue Bird	SCHOOL BUS	1HVBBAAS34577858		77	Lit Equipped	2020	\$60,490		No	4340061968	FY2021
FY2017		05-105	2005	918791	Dodge Dark Blue	Type III	1D4GP24R36535825		7		2017	\$16,789	Out of Service for Pupil Transportation on Market	No	4340061961	FY2016
FY2017		76	2006	921360	IC Bus	SCHOOL BUS	4DRBMAAP268229657		47		2021	\$63,531		Yes	4340061719	FY2022
FY2021		86	2006	921360	IC Bus	SCHOOL BUS	4DRBMAAP268229657		47		2021	\$63,531		Yes	4340061719	FY2022
FY2019		05-106	2006	923857	Dodge Light Blue	Type III	1D4GP24E06969409		7	Lit Equipped	2018	\$73,437	Mandatory Replacement 2018 / Out of Service for Pupil Transportation	Yes	4340061972	FY2022
FY2023		76	2008	929940	IC Bus	SCHOOL BUS	4DRBMAAP96851176		77		2023	\$67,036		Yes	4340061969	FY2023
FY2022		88	2007	922995	IC Bus	SCHOOL BUS	4DRBMAAP968289945		45		2022	\$74,036		Yes	4340061904	FY2023
FY2023		77	2008	927963	IC Bus	SCHOOL BUS	4DRBMAAP968506137		77	Lit Equipped	2023	\$70,622		Yes	4340061720	FY2024
FY2024		12-107	2012	936035	Dodge Copper	Type III	2CARDBG1CR281525	269	7		2024	\$22,369	Mandatory replacement 2024	No	4340061963	FY2025
FY2024		12-108	2012	936036	Dodge Charcoal	Type III	2CARDBG1CR281524	287	7		2024	\$22,369	Mandatory replacement 2024	No	4340061964	FY2025
FY2024		78	2013	939483	IC Bus	SCHOOL BUS	4DRBMAAP306303005		77		2028	\$66,762	In service Fall 2012	Yes	4340061885	FY2029
FY2028		79	2013	939486	IC Bus	SCHOOL BUS	4DRBMAAP306303005		77		2028	\$66,762	In service Fall 2012	Yes	4340061718	FY2029
FY2028		81	2015	943694	Thomas/FRTL	SCHOOL BUS	4DRBMAN2B3030057		77		2028	\$66,762	In service Fall 2012	Yes	4340061702	FY2029
FY2028		82	2015	943695	Thomas/Freightliner	SCHOOL BUS	4UZABRD7BFCFV6590		50	LIFT EQUIPED	2030	\$90,552	In service January 2014	Yes	4641069810	FY2029
FY2029		60	2015	933988	Freightliner	School Bus	4UZABRD7BFCFV6591		50	LIFT EQUIPED	2030	\$90,552	In service January 2014	Yes	4641069810	FY2029
FY2029		61	2015	946542	Freightliner	School Bus	4UZABRD7BFCFV6592	1275	77		2030	\$92,995	In service September 19, 2014	Yes	4841031502	FY2030
FY2026		14-109	2014	945573	Dodge Durango	Type III	1C4RDJG7CE096106	200	5		2026	\$28,967	Mandatory replacement 2026	No	no	FY2027
FY2031		62	2016	947461	Thomas/Freightliner	School Bus	4UZABRDUDGCHK4293	1250	77		2031	\$67,602		Yes	4841031551	FY2032
FY2031		63	2016	947459	Thomas/Freightliner	School Bus	4UZABRDUDGCHK4293	1250	77		2031	\$67,602		Yes	4841031551	FY2032
FY2031		64	2016	947460	Thomas/Freightliner	School Bus	4UZABRDUDGCHK4294	1250	77		2031	\$67,602		Yes	4841031559	FY2032
FY2033		65	2016	954556	Thomas/Freightliner	School Bus	4UZABRFB0JCMY7948	1275	77		2033	\$90,212		Yes	4674003108	FY2033
FY2033		66	2016	954557	Thomas/Freightliner	School Bus	4UZABRFB0JCMY7949	1275	77		2033	\$90,212		Yes	4674003108	FY2033
FY2030		67	2019	950345	Thomas 240TS	School Bus	4UZABRFB0KLE1434	1275	77		2033	\$90,212	In Service October 2017	Yes	4674003108	FY2030
FY2034		68	2019	950346	Thomas 240TS	School Bus	4UZABRFB0KLE1435	1275	77		2033	\$90,212	In Service October 2017	Yes	4674003108	FY2030
FY2032		80	2018	951668	Thomas/Freightliner	School Bus	4UZABRFB0LCL7469	1454		Lit Equipped	2033	\$12,369	In Service April 2017	Yes	4641468530	FY2033
FY2032		85	2006	951663	Blue Bird	School Bus	1BAKFCRH18P23485	113549		Lit Equipped	2021	\$12,369	Purchased used after bus 88 blew engine	Yes	4641182991	FY2022
FY2029		16-110	2017	950788	Ford Transit - Silver	Type III	1FMZK1C1M2KKA31137	11	10		2032	\$26,249	Purchase date 12/13/2017 - In Service January 2018	Yes	4340061967	FY2022
2020		17-111	2018	950206	Ford Transit - Red	Type III	1FMZK1D1W7JKL0812	66	10		2032	\$26,249	Purchase date 12/13/2017 - In Service January 2018	Yes	4340061967	FY2022
FY 2030		112	2018	964042	Ford Transit-Silver	Type III	1FMZK2ARJUN74763	16								
FY2035		83	2020	960940	FRT/Thomas	Lit Bus	4UZABRFB0LCLY6906	1275								
FY2035		84	2020	960941	FRT/Thomas	Lit Bus	4UZABRFB0LCLY6907	1275								
10,000 GVWR (Snow Removal PU)		White	2019	964047	Super Duty F-2	Pickup	1FTBF2B67KE0R1300	13				\$27,890	Purchased 3/6/2018			
6506 LBS		White	2018	962013	Ford 250	Pickup	1FTBF2B67JEB36049	18				\$27,890	Purchased 3/6/2018			
7100 LBS		Black	2015	952528	GMC Sierra	Pickup	1GTVTEC1FZ356553	15				\$13,854	Purchased July 2015			
9200 LBS (at SR High)		Red 3M ton pickup	2003	913068	Chery K2500HD	Pickup	1GCHK24U2E306839	12				\$20,672				
9200 LBS (used by Solid @ graduation summer 2019)		Red Silverado	2009	918188	Chery K2500HD Silverado	Pickup	1GCHK24U2E306839	8				\$35,290				
7000 LBS		White Cube Truck	2006	923430	GMC Cab Chassis	Cube Truck	J80B4B16957022466	325				\$24,193				
13,025 LBS		White Cube Truck (NEW)	2015	949331	GMC Sierra 3500HD	Cube Truck	1G031C033F658132	15				\$14,037				
9,200 LBS		Dump Truck	1991	176740	Chery K3000 Pickup	Pickup	1G0L3K34N0M141211					\$14,000				
14,000 LBS		Dump Trailer	2016	1306CTM	Load Trail	Pickup	4ZEDT162B1105293									
14,000 LBS		Trailer (Sike)	2014	5422CYT	American	Endosed Trailer	5N6200J27E1043931									
Trailer		Trailer	1995	194697	Flash	USA Trailer	FL142W001143									
Sold Lit Trailer Red Haul Trailer		Trailer	2019	972321	FAM ML7480	Trailer to Haul Scooter	48S5121TXK102616									

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	2019-20 Prices	2020-21 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.

2020-21 Reimbursements (2019-20) 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):

\$.2375	Each meal (lunch)
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Federal Reimbursement:

\$.39	Paid lunch
\$ 3.08	Reduced lunch
\$ 3.48	Free lunch
\$.31	Paid breakfast
\$ 1.84	Reduced breakfast
\$ 1.84	Free breakfast
\$.08	Paid Snack
\$.47	Reduced Snack
\$.94	Free Snack

K-Milk Reimbursement:

\$.20	Milk - State
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FUND BALANCE DEFINITIONS

Line #

Miscellaneous Local Revenue

2

Catered meals

Purchased Services

15

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

Food Costs (USDA Commodities)

16

Based on the number of reimbursable student meals (lunch only) that were served the previous school year.

Fund Balance Projections

26

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

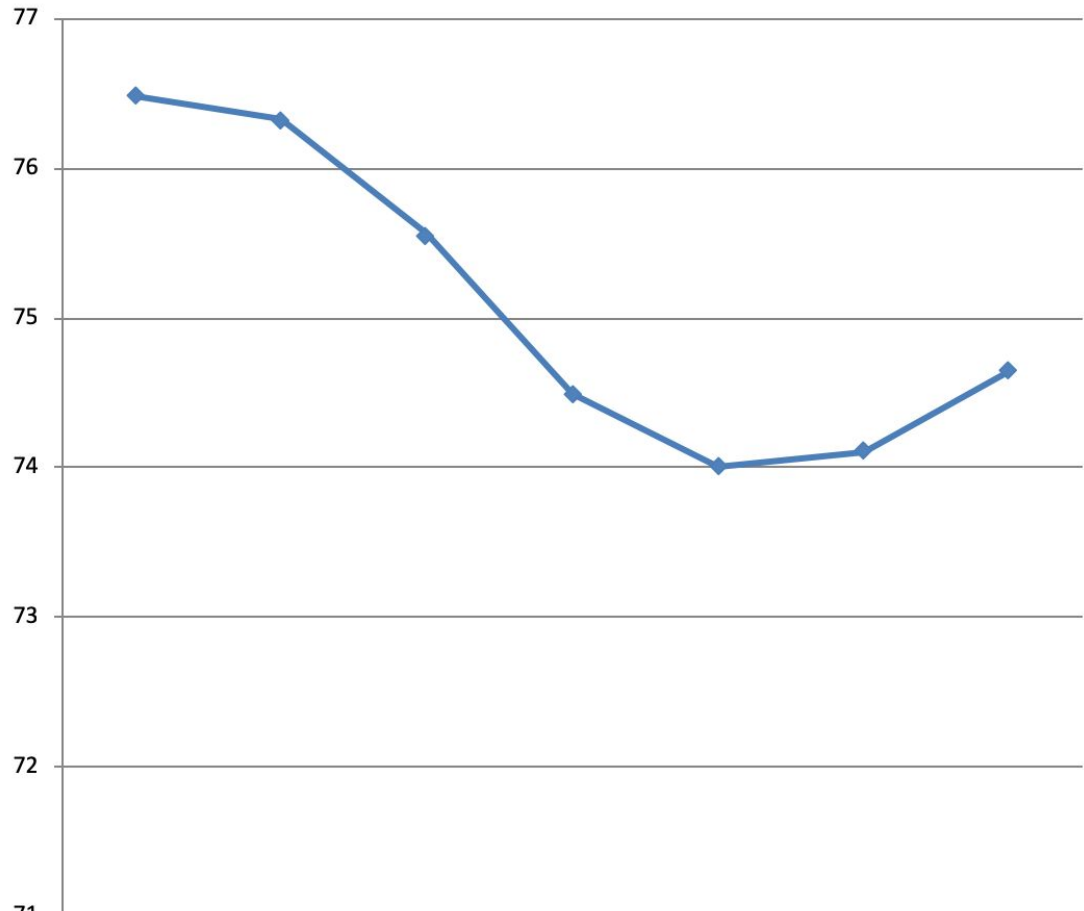
INDEPENDENT SCHOOL DISTRICT #152
FOOD SERVICE FUND (02)

	2018-2019 ACTUAL	2019-2020 PRELIMINARY	2020-2021 PROJECTED	2021-2022 PROJECTED	2022-2023 PROJECTED	2023-2024 PROJECTED	
REVENUES:							
<i>Line #</i> Other local and county sources:							
1	Miscellaneous local revenues	44,621	45,510	46,420	47,350	48,300	49,270
2	Subtotal other sources	44,621	45,510	46,420	47,350	48,300	49,270
State sources:							
3	Lunch/Breakfast program aid	196,795	200,730	204,740	208,830	213,010	217,270
Federal sources:							
4	Lunch program aid	1,626,763	1,659,300	1,692,490	1,726,340	1,760,870	1,796,090
5	Food distribution program	313,708	319,980	326,380	332,910	339,570	346,360
6	Summer Food Program	6,455	38,560	38,560	38,560	38,561	38,562
7	Subtotal federal sources	1,946,926	2,017,840	2,057,430	2,097,810	2,139,001	2,181,012
8	Sale of Lunches	1,204,035	1,228,120	1,252,680	1,277,730	1,303,280	1,329,350
7	TOTAL REVENUES	3,392,377	3,492,200	3,561,270	3,631,720	3,703,591	3,776,902
9	\$ CHANGE	128,647	99,823	69,070	70,450	71,871	73,311
10	% CHANGE	3.94%	2.94%	1.98%	1.98%	1.98%	1.98%
EXPENDITURES:							
Pupil support services:							
11	Salaries and wages	1,099,543	1,132,530	1,166,510	1,201,510	1,237,560	1,274,690
12	Employee benefits	146,599	151,000	155,530	160,200	165,010	169,960
13	Purchased services	342,072	352,330	362,900	373,790	385,000	396,550
14	Food costs-USDA commodities	300,841	309,870	319,170	328,750	338,610	348,770
15	Food costs, milk and supplies	1,442,689	1,485,970	1,530,550	1,576,470	1,623,760	1,672,470
16	Equipment/Construction	160,923	154,756	80,000	40,000	40,000	40,001
18	Other expenditures	8,022	8,260	8,510	8,770	9,030	9,300
19	Summer Food Program	38,560	38,560	38,560	38,560	38,560	38,561
20	TOTAL EXPENDITURES	3,539,249	3,633,276	3,661,730	3,728,050	3,837,530	3,950,302
21	\$ CHANGE	374,649	94,027	28,454	66,320	109,480	112,772
22	% CHANGE	11.84%	2.66%	0.78%	1.81%	2.94%	2.94%
23	REV OVER EXP (EXP OVER REV)	(146,872)	(141,076)	(100,460)	(96,330)	(133,939)	(173,400)
24	BEGINNING FUND BALANCE	1,173,014	1,026,142	885,066	784,606	688,276	554,337
25	ENDING FUND BALANCE	1,026,142	885,066	784,606	688,276	554,337	380,937
26	Fund Balance as a % of Expenditures	28.99%	24.36%	21.43%	18.46%	14.45%	9.64%
27	Fund Balance Limit (1/3 of annual exp)	1,079,469	1,107,802	1,114,187	1,133,100	1,166,307	1,200,511

ANALYSIS OF PARTICIPATION (REIMBURSABLE MEALS)									
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
2019-2020	ADP	ADA	HS	MS	ASP	HOP	SGR	Dodds	Total
September	4479	6561	45.02	71.55	83.68	80.61	79.24	81.31	72.04
October	4531	6507	44.57	72.53	86.98	82.76	81.9	83.84	76.46
November	4465	6382	46.11	71.81	87.27	83.43	82.18	83.19	77.86
December	4446	6344	45.95	73.1	87.18	78.34	83.05	84.61	78.08
January	4401	6306	44.15	71.96	87.62	83.79	82.78	84.36	75.81
February	4399	6298	44.42	71.47	87.43	84.4	82.12	85.03	75.08
March	4364	6233	45.44	71.76	86.64	83.68	82.38	83.88	75.63
April	1206	1206	0	100	0	0	0	100	70.35
May	1589	1589	0	100	0	0	0	100	70.52
Total	33880		45.09	72.02	86.68	82.43	81.95	83.74	74.65

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 (%)



	2014	2015	2016	2017	2018	2019	2020
% Participation	76.48	76.33	75.56	74.49	74.01	74.11	74.65

IV. COMMUNITY SERVICE

INTRODUCTION

The 2016 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.

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 2020-21, the multiplier per capita is \$5.42.	
Fees	2
Community Education class fees.	
Youth Development.....	3
This includes all revenue collected for youth development can camps.	
Choices	4
Disabled adult funding is based on a grant from the state and local levy authority. There has been no increase since 1990-91. Fees collected help to offset class and activity costs. A state grant, local levy, and program fees support the program.	
Adult Basic Education	6
The state and Federal grants are applied for annually. ABE is the only program in Community Education that receives Federal funds. In recent years we have written and received grant opportunities, as well we have sub-contracted with other groups. Enrollment in ABE continues to grow.	
Early Childhood Family Education	7-8
The ECFE state grant and local levy are based on the number of children in the district age 0-4. Currently, we are at 2,490 for our 0-4 population census. For 2018-2019, the formula increased to \$145.18	
School Readiness/United Way.....	9-10
School Readiness receives funding from the Minnesota Department of Education based on the amount of dollars allocated by the state and the number of programs that apply for funds. The local funding formula is based on population and K-12 free/reduced lunch numbers. Based on legislative action, there will be an increase in funds for the 20-21 school year. The United Way of Cass and Clay contributes to this program also.	
Other	11
This category includes early childhood screening, non-public school funds and grants. The district receives between \$40-\$75 from the Minnesota Department of Education for each preschooler who is screened. Revenues are based on actual expenditures, as this is a reimbursable program. Non-public student count includes St. Joseph's, Park Christian, and home-schooled students.	

EXPENDITURES

Line #

General Community Service **15**
Costs associated with the administration and support services for general Community Education programs are included. Community Education and district marketing costs are included.

Youth Development.....**16**
Expenses for Service Learning, after-school enrichment, and summer camps are also included.

Choices **17**
Costs related to programs for adults with disabilities and programs that assist adults in their participation in regular community offerings are included.

Adult Basic Education **18**
Costs related to the operation of the Adult Basic Education program including licensed teachers, paraprofessionals, administration, rent, technology and support services are included.

Early Childhood Family Education **19**
Costs related to the Early Childhood Family Education program are included such as licensed teachers, paraprofessionals, and rent. Administrative and support services are shared with the Kindergarten Readiness programs and other early childhood programs of the district.

School Readiness **20**
Costs related to assisting children ages 3 to 5 to enter kindergarten with the skills necessary for success are included. These costs include licensed teachers, paraprofessionals and rent. Administrative and support services are shared with other district early childhood programs.

Other **21**
Expenses related to actual costs incurred to fulfill grant and non-public school agreements. Early Childhood screening is also included.

**INDEPENDENT SCHOOL DISTRICT #152
COMMUNITY SERVICE (04)**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	ACTUAL	PRELIMINARY	PROJECTED	PROJECTED	PROJECTED	PROJECTED
LINE # REVENUES:						
1	Gen Com Ed	369,568	376,960	384,500	392,190	408,030
2	Fees	133,715	136,400	139,100	141,900	147,600
3	Youth Development/Service	236,727	241,500	246,300	251,200	261,300
4	Choices/Adults w/Disabilities	26,000	26,500	26,000	26,500	26,501
5	Choices Fees/Adults w/Disabilities	875	900	900	900	900
6	ABE	415,424	423,700	423,700	432,200	449,600
7	ECFE	369,742	377,100	384,600	392,300	408,100
8	ECFE Fees	32,029	32,700	33,400	34,100	35,500
9	School Readiness/United Way	495,476	505,400	515,500	525,800	547,000
10	School Readiness Fees	100,257	102,300	104,300	106,400	110,700
11	Other/Non Public Aid	71,757	73,200	82,012	93,700	117,700
12	TOTAL REVENUES	2,251,570	2,296,660	2,340,312	2,397,190	2,512,931
13	\$ CHANGE	198,220	45,090	43,652	56,878	58,501
14	% CHANGE	9.65%	2.00%	1.90%	2.43%	2.38%
EXPENDITURES:						
15	General Com Ed	351,478	362,020	395,050	406,900	431,680
16	Youth Development/Service	220,374	226,990	247,300	254,720	270,230
17	Choices/Adults w/Disabilities	36,970	26,500	34,680	26,500	26,501
18	ABE	428,696	441,560	454,810	468,450	496,980
19	ECFE	373,557	384,760	415,760	428,230	454,310
20	School Readiness	557,735	574,470	627,800	646,630	686,010
21	Other/Non Public Aid	64,366	66,300	77,490	79,810	84,670
22	TOTAL EXPENDITURES	2,033,176	2,082,600	2,252,890	2,311,240	2,450,381
23	\$ CHANGE	(91,664)	49,424	170,290	58,350	70,601
24	% CHANGE	-4.31%	2.43%	8.18%	2.59%	2.97%
25	REV OVER EXP (EXP OVER REV)	218,394	214,060	87,422	85,950	62,550
26	BEGIN FUND BALANCE (CE, ECFE, S	857,031	1,075,425	1,289,485	1,376,907	1,462,857
27	ENDING FUND BALANCE (CE, ECFE,	1,075,425	1,289,485	1,376,907	1,462,857	1,537,507
28	Fund Balance as % of Expenditures	52.89%	61.92%	61.12%	63.29%	65.30%

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 the bond payment schedule.

Interest on bonds **12**
As required by the bond payment schedule.

INDEPENDENT SCHOOL DISTRICT #152 DEBT SERVICE FUND (07)							
		2018-2019 ACTUAL	2019-2020 PRELIMINARY	2020-2021 PROJECTED	2021-2022 PROJECTED	2022-2023 PROJECTED	2023-2024 PROJECTED
LINE #	REVENUES:						
1	Local property tax levy	7,001,959	7,443,870	9,946,291	7,431,533	7,007,543	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	cluded in levy	cluded in levy	included in levy
6	Border city aid	included in levy	included in levy	cluded in levy	cluded in levy	cluded in levy	included in levy
7	Other appropriations	included in levy	included in levy	cluded in levy	cluded in levy	cluded in levy	included in levy
8	State sources total	0	0	0	0	0	0
9	TOTAL REVENUES	7,001,959	7,443,870	9,946,291	7,431,533	7,007,543	7,007,543
	EXPENDITURES:						
10	Principal on bonds	4,037,164	4,065,000	4,270,000	4,470,000	4,245,000	4,245,000
11	Interest on bonds	4,500,094	3,024,400	2,821,150	2,607,650	2,428,850	2,428,850
12	Other debt service	2,300	1,350	1,350	1,350	1,350	1,350
13	TOTAL EXPENDITURES	8,539,558	7,090,750	7,092,500	7,079,000	6,675,200	6,675,200
14	REV OVER (UNDER) EXP	(1,537,599)	353,120	2,853,791	352,533	332,343	332,343
15	BEGINNING FUND BALANCE	1,597,352	59,753	412,873	3,266,664	3,619,196	3,951,539
16	ENDING FUND BALANCE	\$59,753	\$412,873	\$3,266,664	\$3,619,196	\$3,951,539	\$4,283,881

VI. BUILDING CONSTRUCTION

INTRODUCTION

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

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, which is now completed with approximately 3 million left over. This will be carried forward to help with the construction of the new high school and career academy.

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

EXPENDITURE ASSUMPTIONS AND RATIONALE

Basic Assumptions

1. High School Construction Cost
2. Career Academy Cost

Construction	HS Career Academy	Horizon 5/6	New Elementary	Hopkins	Asp	SGR	PCE	MHS	Total Expenditures
Total Expended/Site:		\$41,723,260.00	\$26,118,611	\$2,094,363	\$2,116,423	\$2,526,032	\$4,464	\$689,712	\$75,314,865
Total Bond for Horizon West, Dodds Elementary and remodel of other elementaries		\$78,000,000.00							
Total Expenditures		\$75,314,865.00							
Estimated Remaining Balance as of 6/30/20		\$2,685,135.00							
Total Bond for High School and Career Academy	\$110,000,000.00								
Total Expenditures for High School and Career Academy	\$108,568,201.00								
	\$1,431,799.00								

FUND (21) STUDENT ACTIVITY FUND

INTRODUCTION

Student activity accounts are for extracurricular activities where funds are raised by students and for students that are currently enrolled and participate in the activity. Each approved student activity account must have an advisor who is charged with the oversight of the student activity account. The board, by authority of Minnesota Statutes, section 123B.49, subdivision 4, must assume direction and control of student activities. By taking control, the board must also receive, disburse, and account for all funds of such activities in the same manner as all other revenues and expenditures of the district as directed by the Uniform Financial Accounting and Reporting Standards (UFARS) manual. Statutes and other required practices govern financial accounting and reporting requirements for Minnesota public schools.

**INDEPENDENT SCHOOL DISTRICT #152
STUDENT ACTIVITY FUND (21)**

		2019-2020	2020-2021	2022-2023	2022-2024	2022-2025
		ACTUAL	PRELIMINARY	PROJECTED	PROJECTED	PROJECTED
LINE #	REVENUES:					
1	Student Activity Revenues	678,631	959,443	1,557,414	1,557,415	1,557,416
2	TOTAL REVENUES	678,631	959,443	1,557,414	1,557,415	1,557,416
	EXPENDITURES:					
3	Student Activity Expenses	677,033	969,732	1,420,000	1,420,000	1,420,000
4	TOTAL EXPENDITURES	677,033	969,732	1,420,000	1,420,000	1,420,000
5	REV OVER (UNDER) EXP	1,598	(10,289)	137,414	137,415	137,416
6	BEGINNING FUND BALANCE	335,762	337,360	327,071	464,485	601,900
7	ENDING FUND BALANCE	\$337,360	\$327,071	\$464,485	\$601,900	\$739,316

VIII. POST-EMPLOYMENT BENEFITS DEBT SERVICE FUND

INTRODUCTION

Activity to record levy proceeds and the repayment of the Other Post-Employment Benefits (OPEB) bonds are accounted for in this fund. An actuarial study is required every two years. The most recently completed actuarial study of the district's OPEB liability in 2016 showed an estimated net obligation of \$3 million as of June 30, 2019. Proceeds from this fund are used to cover the expenses related primarily to retiree health insurance benefits.

REVENUE

Line #

Local Property Tax Levy

1

The levy amount is determined by the bond payment schedule from the most recently completed actuarial study.

EXPENDITURES

Line #

Principal on bonds

3

As determined by the bond payment schedule.

Interest on bonds

4

As determined by the bond payment schedule.

Other debt service

5

Fees related to the administration of the OPEB trust.

INDEPENDENT SCHOOL DISTRICT #152							
OPEB FUND (47)							
		2018-2019	2019-2020	2020-2021	2022-2023	2022-2024	2022-2025
		ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
LINE #	REVENUES:						
1	Local Property Tax Levy	4,192,075	1,557,412	769,747	1,557,414	1,557,415	1,557,416
2	TOTAL REVENUES	4,192,075	1,557,412	769,747	1,557,414	1,557,415	1,557,416
	EXPENDITURES:						
3	Principal on bonds	1,260,000	1,345,000	1,420,000	1,420,000	1,420,000	1,420,000
4	Interest on bonds	201,250	138,125	71,000	71,000	71,000	71,000
5	Other debt service	0	500	500	500	500	500
6	TOTAL EXPENDITURES	1,461,250	1,483,625	1,491,500	1,491,500	1,491,500	1,491,500
7	REV OVER (UNDER) EXP	2,730,825	73,787	(721,753)	65,914	65,915	65,916
8	BEGINNING FUND BALANCE	240,280	2,971,105	3,044,892	2,323,139	2,389,053	2,454,968
9	ENDING FUND BALANCE	\$2,971,105	\$3,044,892	\$2,323,139	\$2,389,053	\$2,454,968	\$2,520,884