

Building a Foundation for the Future

Minneapolis Public Schools

Special School District #0001-03

Budget Book

2018-19

www.mpls.k12.mn.us

John B. Davis Education and Service Center | 1250 W. Broadway Ave. Minneapolis, MN 55411





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Dear Minneapolis Public Schools Friends, Supporters and Community Members,

Budgets are important as they reflect an organization's values and priorities.

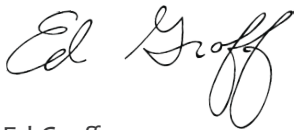
At Minneapolis Public Schools, our priority is ensuring students have every possible opportunity to reach their full potential. Our job is to prepare all students for college and career. Part of doing that involves managing a complex budget comprising 10 different state aid formulas, 22 funding components of a referenda levy, 12 Federal grants, 5 State grants, and 65 local and private grants.

Just because a budget is complex doesn't mean we aren't responsible for making it accessible and understandable. When I started in this role two years ago, I made a commitment to transparency to our stakeholders. I made a promise of trusted stewardship.

This Budget book is the result of that commitment.

I am pleased to make this detailed information available to all stakeholders, but especially to the dedicated members of our Board of Education. Thank you to all the staff members who assembled this document. In doing so, you have underscored Minneapolis Public Schools' values and priorities for our community.

Sincerely,



Ed Graff
Superintendent



MINNEAPOLIS
PUBLIC SCHOOLS
Urban Education. Global Citizens.



Letter from the Chief Financial Officer

The budget for Minneapolis Public Schools (MPS) is the financial plan that aligns the District's expenditures with the mission and educational aims as established by the Board of Education. The District's budget represents a commitment to the highest quality educational program for the young people and members of our community to attain high achievement. The 2018-19 budget has created a deep sense of optimism and pride from the district's staff and community for being the first balanced budget in almost 10 years despite an early-identified \$33 million budget gap.

Preparing and adopting an annual budget is one of the most time-consuming and challenging activities carried out by the Board of Education and District staff. The School District's fiscal year begins on July 1 and ends on the following June 30. Limitations exist on how these funds are to be obligated from multiple restricted funds, as well as the amount that we are allowed to levy and carry as a reserve in Fund Balance. In addition, districts must address changes in non-tax revenues that can vary greatly from one year to the next. Although Minnesota schools must comply with statutory expenditure limitations, Minneapolis Public Schools must also address ever-increasing costs, including those not adequately reimbursed by state and federal government such as Special Education. These uncontrollable factors must be balanced against the growing educational needs of a continually changing, diverse student population. MPS is committed to providing each student with the skills needed to meet high-level accountability standards and succeed in an ever-changing global society. In accordance with State statutes, the budget, once adopted, is managed on a cash basis of accounting.

The 2018-19 MPS budget was coherently and logistically developed around the Districts' four priorities:

Literacy

MPS considers reading and literacy the bedrock of all learning. Balanced Literacy provides a structure and support that enables all students to acquire the knowledge, skills, habits, and dispositions needed to meet or exceed grade-level standards in reading, writing, listening, and speaking. The Balanced Literacy approach seeks to find an appropriate balance of all components and elements of strong literacy instruction for students PK through 5th grade. In fiscal year 2018-19, schools will focus on ensuring all teachers have established rituals and routines to support literacy instruction. That will be followed by work implementing or improving strong lesson planning and delivery, and the use of independent reading and writing.

Multi-Tiered Systems of Support

Multi-Tiered Systems of Support (MTSS) is a comprehensive, evidence-based prevention framework. Within MTSS, multiple levels of support are provided to support the academic, social, emotional, and behavioral development of all students. Through it, all students are given access to inclusive and equitable educational practices that minimize opportunity gaps. In fiscal year 2018-19, schools will focus on establishing a common understanding of MTSS across all staff, setting up necessary infrastructure, and then engaging in effective, data-driven instructional cycles to improve teaching and learning across all content areas and grade levels.

Equity

Educational equity means:

- Raising the achievement of all students while narrowing the gaps between the lowest and highest performing students.
- Eliminating the racial or cultural predictability and disproportionality of which student groups currently occupy the highest and lowest achievement categories across all measures.

In fiscal year 2018-19, schools will focus on completing readiness activities, like establishing an equity team and a common understanding of equity, before selecting one of three strategies to work through the rest of the year, either developing the self-awareness of adults, sharing decision-making with families and students, or interrupting the implicit biases of adults.

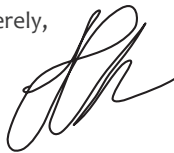
Social and Emotional Learning

Social and emotional learning (SEL) is the process through which children and adults acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions (CASEL, 2016). Social and emotional learning strategies promote the development of schools that are safe, welcoming, and inclusive learning communities for all stakeholders. In fiscal year 2018-19, schools will focus on completing readiness activities, like establishing an SEL team and conducting an inventory of current SEL practices, to make sure the school is ready to then develop the SEL skills of adults.

The preparation of the Budget Plan involves the cooperation and effort of many staff members in the school system. Finance coordinates the total budget effort, prepares, edits, prints, and presents the final document. Recognition also must be given to the offices of the Superintendent, Research, Communications, Operations, Human Resources, Legal counsel, Academics and Learning, Information Technology and school principals. Finally, we are grateful to the Minneapolis Public Schools community for its active participation in the budget process.

The Budget continues to be one of the major accountability processes of this school system. To function properly as an administrative guide, deadlines for its preparation necessitate a great deal of extra effort on the part of many members of the staff. Without the dedication, effort and cooperation of staff, the Board of Education, and the community, the fiscal provisions for the educational program for 2018-19 would not have been possible. These efforts represent a total commitment to provide maximized opportunities for the continuous educational development of those served by the Minneapolis Public Schools.

Sincerely,



Ibrahima Diop
Chief Financial Officer



2018 School Finance Award Recipients for 2017 Financial Reporting

The School Finance Award is awarded annually by the Minnesota Department of Education (MDE), Division of School Finance, to recognize schools for meeting statutory deadlines for submission of audited fiscal financial data and reporting criteria. Out of 575 eligible reporting entities, 469 met the qualifying criteria for the 2018 School Finance Award. There was no application process for the 2018 School Finance Awards (for final Fiscal Year (FY) 2017 Uniform Financial Accounting and Reporting Standards (UFARS) financial data).

Criteria for FY 2017 Financial Reporting:

A. Timely Submission of Financial Data and Compliance with Minnesota Statutes

A.1. Preliminary unaudited UFARS data is submitted to MDE by September 15, 2017 (Minn. Stat. § 123B.77, subd. 2).

A.2. Final audited UFARS data is submitted to MDE by November 30, 2017 (Minn. Stat. § 123B.77, subd. 3). Late UFARS submissions are not considered.

A.3. The Fiscal Compliance Table is completed and error-free by November 30, 2017 (Minn. Stat. § 123B.77, subd. 3). Subsequent Fiscal Compliance Table submissions will not be considered.

A.4. The FY 2017 Audit Report is due on December 31, 2017. The statutory deadline falls on a Sunday; therefore, submissions are timely if submitted on the next succeeding day which is not a Saturday, Sunday, or legal holiday (Minn. Stat. § 474A.025). Submit by January 2, 2018.

If the audit is mailed, it must be postmarked on or before January 2, 2018 (Minn. Stat. § 123B.77, subd. 3).

A.5. District/school uses state-approved financial software (Minn. Stat. § 125B.05, subd. 3).

B. Presence of Select Indicators of Fiscal Health

B.1. The district/school has a zero or positive balance in the General Fund Unassigned Fund Balance Account 422.

B.2. The district/school has a zero or positive aggregate fund balance in each of the Funds 2, 4 and 7.

B.3. The district has positive or zero balances in Restricted/Reserved Fund Balance Accounts having statutory requirements to maintain a positive or zero balance.

2018 School Finance Award 2

C. Accuracy in Financial Reporting

C.1. The district/school's final UFARS Turnaround Edit Report has no errors.

C.2. The district/school's final audited UFARS data agrees with the independent audit data.



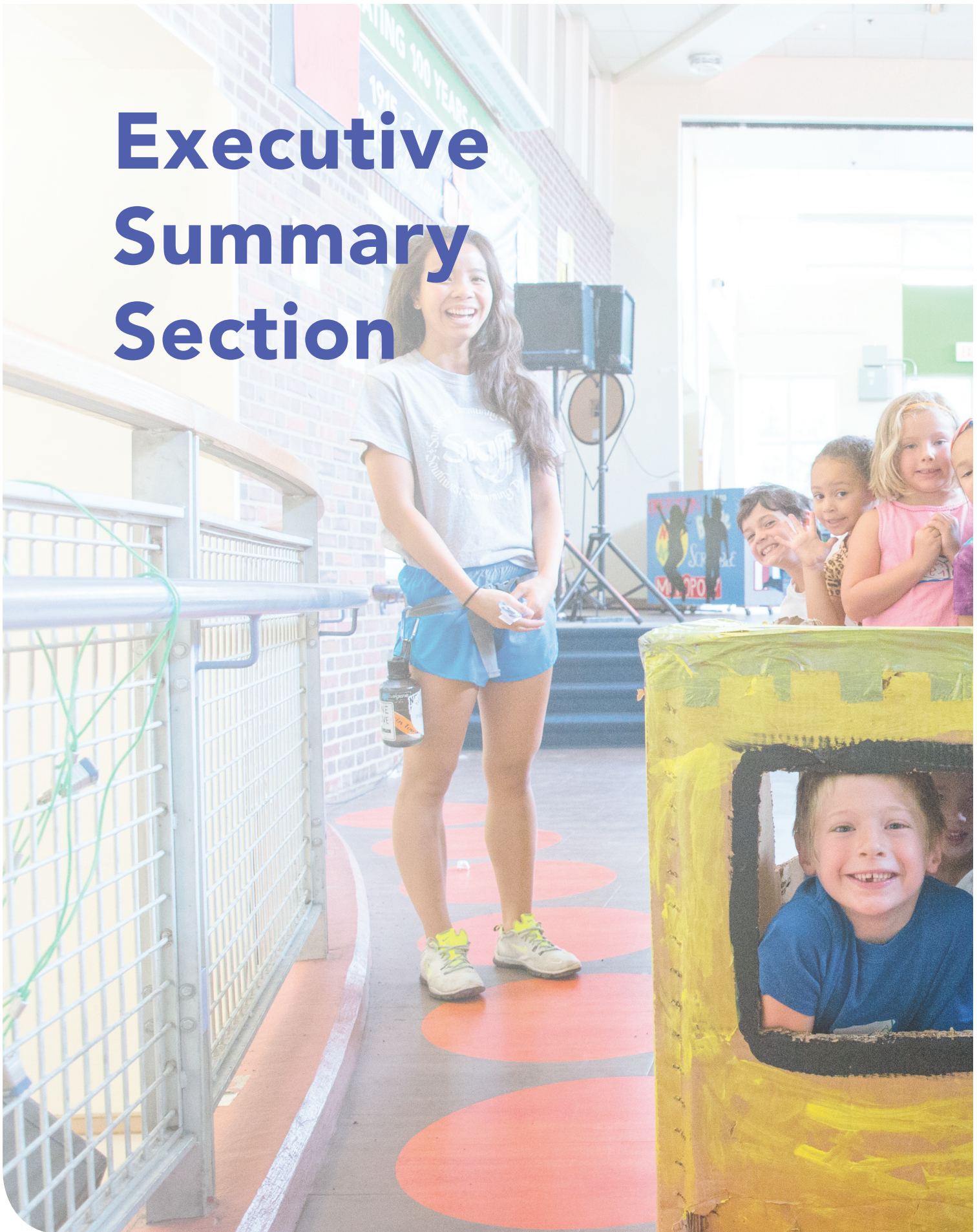
**2018 School Finance Award Recipient
for 2017 Financial Reporting**

Minneapolis Public Schools

Criteria for FY 2017 Financial Reporting:

- A. Timely submission of Financial Data and Compliance with Minnesota Statutes
- B. Presence of Select Indicators of Fiscal Health
- C. Accuracy in Financial Reporting
 - a. The district/school's final UFARS Turnaround Edit Report has no errors.
 - b. The district/school's final audited UFARS data agrees with the independent audit data.

Executive Summary Section







District Overview

District Overview

Special School District No. 1, known as Minneapolis Public Schools, is a special independent school district created and existing pursuant to Minnesota Statute Chapter 128D. Pursuant to state statutes and Minnesota law the governing body for Minneapolis Public Schools is the Minneapolis Board of Education (board). The board is responsible for the care, management, supervision, conduct, and control of the school district. The board has independent authority and is responsible for adopting a budget for the school district. The board has the authority to levy taxes, purchase and sell school district property, and the ability to provide payment for debts of the school district. The board is responsible for printing, publishing, and distributing an annual report of the condition of the school district under its charge, and of all the property under its control, with full and accurate account of all receipts and of all expenditures of the school district.

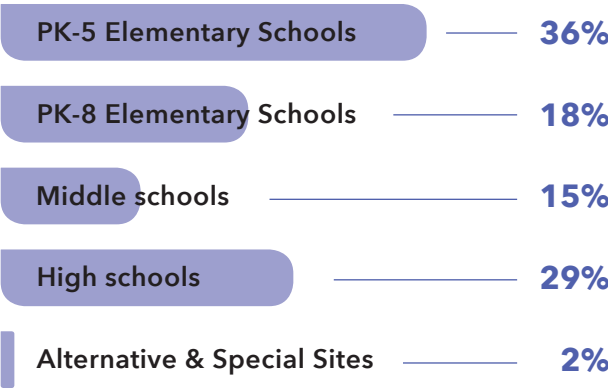
Minneapolis Public Schools is the 3rd largest school district in the State of Minnesota behind Anoka-Hennepin and St Paul Public Schools. As a large urban district, we service a diverse population of students having a greater concentration of students eligible for free/reduced priced lunches, students receiving Special Education services, English Learners and Homeless, Highly Mobile students that the state as a whole. While the City of Minneapolis is 58 square miles in area, 70% of the District’s students receive district transportation. More than 380 buses on 180 routes transport students more than six million miles per year. There are about 75 buildings in the District, 61 of which are schools, for a total of about 8.4 million square feet. Approximately 90 different languages are spoken in Minneapolis Public Schools.

Programs and Services

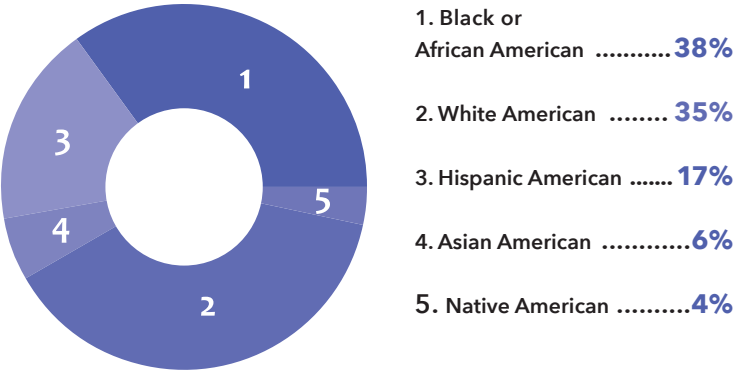
Minneapolis Public Schools serves more than 35,000 students throughout the city of Minneapolis. Minneapolis is the largest city in the state of Minnesota. We offer students and families a wide range of tools to make their education successful. Our teachers are dedicated, passionate and committed to closing the achievement gap and raising the bar for all students. The Milken Educator Awards, considered the Oscars of teaching, have recognized eight MPS educators since the program began in 1997, more than any other school district in the state of Minnesota. Career and College Centers are located in every high school and the services are flexible enough to meet a wide range of student needs and schedules.

Minneapolis Public Schools embraces diversity in our students, staff and the programs we offer to accelerate learning. Minneapolis Public Schools provides a continuum of services to grade levels ranging from pre-kindergarten through grades 12, as well as serving students ages birth to 18-21 with special needs in our special education program. The District’s programs include regular and enrichment opportunities, special education and English learner programs including dual immersion, and career/vocational education programs. Food services provides breakfast, lunch and in some instances, dinner. District community education has programs for Early Childhood, Early Childhood Family Education, Adult Basic Education, Minneapolis Kids – a fee based program before and after school – and many opportunities for learners from childhood to senior adults to take enrichment classes.

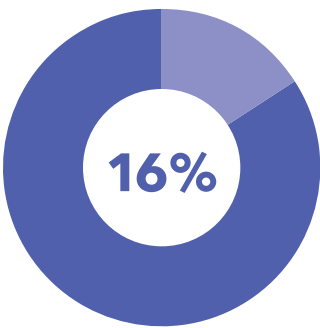
Number of students – 36,967



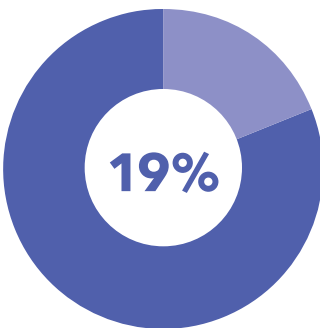
Students demographics



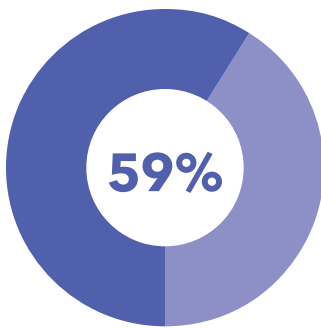
Number of students – 36,967



Special Education

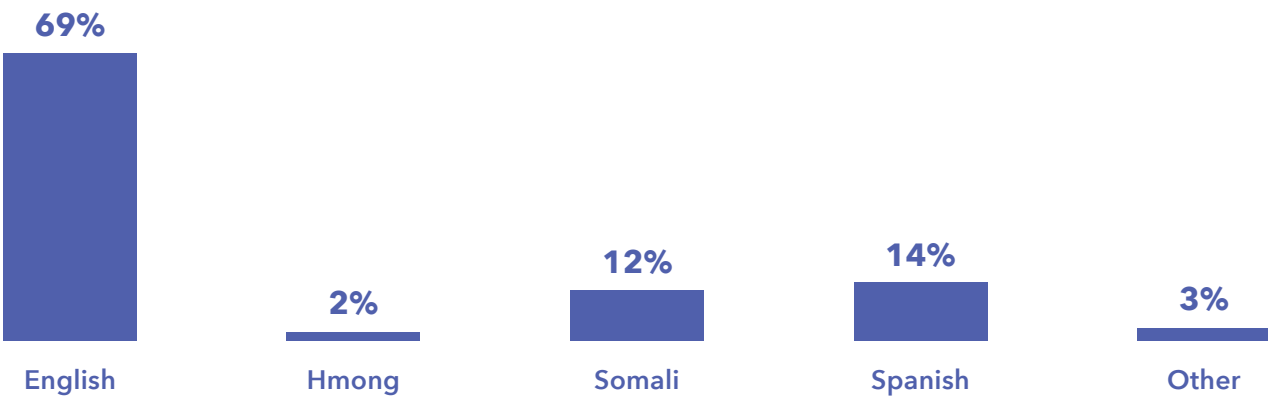


English Learners



free/Reduced-Price Lunch Eligible

Student Home Languages



This demographic information reflects active enrollment as of September 21, 2018, except for free and reduced-price lunch eligibility, which is from the end of the 2017-18 school year.



District Mission Statement

Mission

We exist to ensure that all students learn.

We support their growth into knowledgeable, skilled and confident citizens capable of succeeding in their work, personal, family and community lives into the 21st century.

Vision

Every child college and career ready

Values

1. Right to a quality education
2. Importance of family
3. Equity
4. Diversity
5. Respect for employees
6. Partnership for youth
7. Transparency and accountability
8. Sustainability



Budget Information – General Fund

Establishing the 2018-2019 Budget

Enrollment and Revenue Assumptions

In making revenue projections, MPS assumed the following:

- Enrollment will decrease by 449 students.
- Basic formula will increase to \$6,312 per adjusted pupil unit (an increase of 2%).
- Title II entitlement will continue from Federal government

Expenditure Assumptions

- Benefits rate will increase to 36 percent of salary.
- The amount budgeted for the average teacher salary increased to \$100,605.
- Actual salaries were budgeted for positions and Minneapolis Association of Administrators and Supervisors (MAAS), Minneapolis Associations of Confidential Administrators (MACA), Association of Minneapolis School District Professional Employees (AMP), Executive Leadership Team (ELT) and Chief Leadership Team (CLT) contracts. Average salaries are used for all other positions.
- The District continues to allocate as many resources to schools as possible.

Risks

- Retirements and new hires may not be enough to hold the average teacher salary constant.
- These projections reflect only a slight increase in utility costs and usage. There is considerable uncertainty based on the unpredictability and severity of winter weather.
- The staffing projections assume the same attrition and vacancy levels as the current year, which can vary due to economic conditions, retirement of senior staff and competition in the job market.
- Professional development support is estimated to remain at the same level. If the district is required under state or federal mandates, to provide additional professional development, the budget needs to be amended accordingly.

Priorities Reflected in the 2018-2019 Budget

The budget invests in the school district's student focus including an overarching goal of Equity.

Academic Priorities:

- English language services are fully funded in schools
- Build out Social and Emotional Learning in schools
- Multi-tier Systems of Support aligned in schools

Accelerate growth for students who need it most:

- Continue to strive to maintain lower class sizes in all schools including high priority
- Build out secondary literacy

- Continue lower case-loads for Special Education Resource Teachers case-loads to better serve students.

Increase flexibility at schools:

- Ensure schools are able to fund class room teachers at the targeted class sizes
- Continue dollars to Middle and High Schools to allow for additional time for students
- Realign central office resources to schools to improve efficiencies in service delivery

Use time strategically to boost student achievement

- Continue to provide extended instructional time at select sites through Spring/Winter Break Academies
- Generate more aligned summer school opportunities

Prepare every student for college and career:

- Continue to invest in distinctive programs such as Check and Connect, GEMS, GISE, and AVID

Recruit and retain top talent to meet our diverse student needs

- Support for teachers and support staff that is tied to student outcomes
- Maintain compensation at parity with other districts

Fund Balance

During the FY18-19 year, we will engage in cost saving measures to ensure the fund balance amount can be increased.

A fund balance allows the school district to manage risk and to respond to unforeseen circumstances without having to borrow money. We assess risk to determine how large a fund balance MPS needs. If the fund balance is too large, we might be unduly restricting services for today's students. If the fund balance is too small, we will not be able to manage risks.

The fund balance can change in two ways. The school district may plan to increase the fund balance when it is too low. The fund balance also decreases if expenses exceed revenues. Some funds are reserved by law in the fund balance and can only be used for specified purposes. The school district assigns some funds for specific projects or services including Q Comp and Extended Learning dollars.

MPS policy states that the general fund unassigned/unreserved fund balance must be at least 8 percent of budgeted expenses, with an annual review to assess risk and increase the targeted level of fund balance, if appropriate. Using 2009 data, a comparison of 20 districts with risks comparable to MPS showed that the average fund balance was 16% and mean was 15%. Financial experts recommend a fund balance between 8% and 15% depending on the amount of risk. A fund balance of 12% provides about six weeks of operating expenses.

Budget Development Timelines

Budget Development Timelines

The school district budget cycle is a continuous process that is mandated by state law. Each step is reviewed by the School Board Finance Committee and requires School Board approval. There are several open community meetings to provide feedback on the process. The process may be in multiple phases at any given time. The assumptions for the following school year are developed in the current school year, and levy planning is on-going.



Date	Action
August	Staff Adjustment meetings for enrollment
August	Prepare analysis of previous year revenue and expenses
August	Review Strategic goals and prepare budget process recommendations
August – September 8	Begin Levy discussion with Board Finance Committee
Late August – Early Sept	MN Department of Education begins process of recommending Governor's education budget
September 11	Board Finance Committee Presentation
September 1 - 16	Finalize staff adjustments
September 1 - 9	Prepare worksheet for department plans
Mid-September	District staff begin preparing legislative agenda
September 1 - 15	Convene committee to propose core program requirements
Mid-September	Update Budget Basics video for Community Presentations
October	Determine Class size targets
October	Prepare preliminary revenue forecast
October	Decisions on any changes in start times, program changes, etc for School Choice Guide
November 7	Referendum Vote & general elections
November 10	Proposed Property tax mailing
Late Nov – Early Dec	Board adopts legislative agenda
November 30	State budget forecast released
December 1 - 16	Departments meetings for strategic priorities
Mid December	Majority parties in house & senate name committee chairs
December 22	Review revenue forecast and enrollment projections
December 20	Truth in Taxation at School Board
December 31	Final Levy submission deadline
January 4	Legislative session begins
January 12	Departments Budget plans due to Finance
January 19	Determine Central Office vs School Staffing
January 22 - 26	Department meetings with Superintendent to review budget plans
January 22	District Parent Advisory Council meeting
January 31	Budget Tie-out Manual prepared - Programming info needed
February 7	Budget presentation to Board Finance Committee
February 15	Allocations done for schools and departments
February 15 - 28	Community & Parent Advisory Council Meetings
February 28	State budget forecast released
March 16	Budget tie-out files due
March 1 - 20	Budget tie-out files approved
Late March – Early April	Legislature sets committee deadlines including finance bills
April	Interview & Select
April	Load BTO files to SAP
May	Budget presentation to Finance Committee
May 15 - 19	Legislature is required to finish business
June 12	Board votes on budget adoption
July 1	Any new funding appropriated by the legislature will be available



Budget Development Process

FY 18-19 Budget Process Outline

Budget Process:

The District began its budgeting process during the fall of the year with the Board setting District priorities and parameters aligned with the District Strategic Plan. The Strategic Plan was used as a blue print to allocate the budget in accordance with District priorities. The Executive Leadership Team prioritized the budgets and approved resource allocations to the programs and service units. The allocation of resources was made to each school and department site in March based on the available resources. There was Community meetings held to get input from Community stakeholders. This allocation process is reflective of the way in which the state distributes revenue to the district. Each school leadership team is then expected to prepare and submit a budget plan based on District priorities, the needs of their student population, and the resources available using an on-line portal system. The Budget Department compiled the individual program and fund budgets into a budget draft that was reviewed by the Executive Leadership Team and the Board. On June 12th, the Board approved the budget for the upcoming school year.

Revenue Projections:

The Minnesota Department of Education determines the districts maximum levy authority, and the School Board is required to vote on the amount. As the fund balance revenue is no longer available, it becomes important to be fully aware of the risks of not approving the maximum levy authority the District has. The levy was approved on the December 12th Board of Education meeting. The MDE Levy Certification report is used for revenue projections. The levy amount of \$202,403,566 from the report shows the total tax amount approximately \$2.5 million. The general state aid formula is calculated on the projected enrollment of students using the state aid formulas. The 2017 legislative session approved a 2% increase in the general education formula allowance for FY 2017-18 and FY 2018-19 respectively. This results in a \$121 per pupil increase in FY 2017-18 and \$124 per pupil increase in FY 2018-19. Because the ADM estimates for 2018-19 show a slight decline, this formula allowance increase will net only a slight revenue increase of \$3.99 million. The Compensatory formula also increases \$121 per pupil in FY20 17-18 and \$124 per pupil in 2018-19. The Compensatory formula is tied to free and reduced lunch counts, and as the free and reduced lunch count has slightly declined in the District, the additional revenue will be approximately \$2.5 million. The Legislature requires portions of the compensatory revenue be used for extended-time activities in the ratio of 1.7% or \$971,073 in FY 2017-18 and 3.5% or approximately \$1,995,000 in FY 2018-19. This statute will necessitate an extended-time activity plan be developed for the District as extended-time activities have previously been funded only with extended-time revenue. The Legislature approved additional Voluntary Pre-Kindergarten slots for the District resulting in additional revenue of approximately \$1,172,395 for both FY

2017-18 and FY 2018-19. New slots for Voluntary Pre-Kindergarten are not funded in FY 2019-20 going forward. State aid for special education is calculated based on the projected enrollment and past spending. The Minnesota Department of Education (MDE) requires Maintenance of Effort for Special Education expenses – meaning the District must spend at least the same amount on Special Education as it did the prior year. Federal aids for Title programs and IDEA flow-through are included in the revenue projection.

Enrollment Projections:

The enrollment model looks at city and county demographics on new housing, charter schools opening and closing, birth rates in the city, projected movement into and out of the City of Minneapolis, school retention/summer withdrawal rates and if there are changing profiles of each school. The goal is to have more flexibility in the current model so when there are students coming into the District, there are more options for placement. The school choice cards, which allows families to choose the school their Kindergarten and 9th grade students would like to attend are due by February 27th. Once the choice cards are received, the District team will determine the enrollment projections by school and grade level used for budget allocations. The enrollment for the fall of 2018 projects a small decline of 0.69% of students based on historical trends, birth rates and charter school demographics (Table 1). This trend continues through FY 2026-27 at a rate of a 0.5 to 1.1% decrease per year. A major reason for the decline in enrollment is the district losing market share to open enrollment, particularly in Zone 1.

Categorical Allocations:

Assumptions

1. the time adjustment allocation to middle and high schools will continue at \$469 per pupil
2. 3.5 per cent of compensatory dollars will be set aside as required by statute 126C.10 Subd. 3.(d) for summer school and after school activities
3. Referendum will continue to follow promises to tax payers
4. Magnet schools will continue to receive a separate allocation of \$87.30 per pupil
5. Schools with fewer than 250 students will receive an allocation of \$200 per pupil
6. Title formulas were revised so schools with less than 40% free and reduced lunch will receive allocations
7. The ELL allocation will fully fund the ESL teacher positions at schools by using Referendum and Compensatory education dollars
8. The SERT's allocation will be fully allocated by the District
9. Special Education citywide programs will be funded with Special Education dollars

The categorical dollars need to be determined so they can be allocated according to the compliance rules around them. Compensatory dollars are calculated based on a formula where the adjusted lunch count is Free x 0.5 reduced. The formula is

(Adjusted count / FY17 enrollment)/0.8 = concentration factor. Then the concentration factor is multiplied by the adjusted count x 0.6 x \$5,473 per pupil. These dollars for FY19 are currently \$55M. This amount may change as the October 1st child count is finalized. By statute Minn. Stat. Section 126C.15 subd 1, the District can hold back up to 50% and have chosen to hold back 10% to fully fund English Learner teachers at schools

Referendum dollars must follow the promises made to tax payers on how the dollars would be spent including class size management and student support needs. The FY 17-18 referendum will be **\$78M**.

Integration dollars must be spent as approved by the Board of Education on the plan submitted to MDE. The purpose of the Achievement and Integration program is to pursue racial and economic integration, increase student achievement, create equitable educational opportunities, and reduce academic disparities based on students' diverse racial, ethnic, and economic backgrounds in Minnesota public schools.

Title dollars are allocated based on free and reduced. No school with F&R less than 35% receives title 1 dollars and all schools over 85% must receive title 1 dollars. The District has made a decision that all schools over 40% will receive Title 1 dollars, with increases the PPFU (per pupil funding unit) more than if other decisions are made. The Funded programs office determines the allocations for Title programs. The Title III dollars are given to the Multilingual department to determine how they are spent. Title 1 High 5 dollars are given to the Early Education department to determine the distribution of High 5 classrooms. Title 1 Homeless/Highly Mobile dollars are given to the Student Support office to determine which schools will receive dollars. These decisions were made prior to schools and departments receiving allocations.

English Learners dollars are given to the schools based on a formula determined by the Multilingual Department. Projected EL revenue from the state is **\$5,533,200**. The additional dollars to fund ESL teachers in schools was supplemented from Referendum and Compensatory Education dollars. The Multilingual department must submit their requested allocations prior to allocations going out to schools and departments. The request must be part of the whole budget approval process.

Special Education Resource Teachers (SERT's) allocation is based on the number of Resource students at each school using a case load of 20 students. The allocation for the SERT positions are given to the schools.

Special Education Citywide Programs are funded using Special Education aid dollars. Special Education aid dollars are projected to be **\$75M**. The allocation for citywide classrooms is determined by the Special Education Department. Typically, a classroom allocation is: 1.0 FTE Teacher, 0.2 FTE Prep, 0.1 FTE or 0.2 FTE School Social

Worker, and 60 hours of Special Education Assistant time. Schools were given the entire allocation for each of the citywide special education programs at their site.

Other General Fund Allocations:

High priority class size reduction dollars were given to high priority schools. A decision on continuing this needs to be made before allocations go out to schools. Dollars need to be determined for the allocations. A discussion also needs to be had with student placement around expectations on if students can be moved to the high priority schools.

Principals/Assistant Principals allocations were given directly to schools. Principal and Assistant Principal assignments need to be determined prior to school allocations. The Superintendent and Chief of Schools decide on the assignments and dollars need to be set aside for the allocations.

Career and Technical Education dollars must be spent on CTE programs in the high schools. The allocations are determined by the College and Career Readiness department based on the CTE programs offered in the high schools. The CTE dollars formula has changed for FY15-16. The current year formula is 35% of your approved budget expenses. For FY18-19, the revenue is based on net tax capacity with an equalizing factor. The projected amount of CTE levy for MPS in FY18-19 is **\$730,522**.

Q Comp dollars are calculated with a formula of \$260 x enrollment. The projected FY15-16 revenue is **\$9,755,907**. These allocations are determined by the Human Capital department and a plan must be approved by MDE.

Magnet Schools received an additional allocation of \$87.30 per pupil.

General Fund discretionary dollars need to be split between schools and departments. We need to make sure the District priorities for schools are being met which may drive the amount available for departments. Some budget items that must be built into the allocations are other post employment benefits, insurance and internal services. The goal is to have 85% of resources allocated to schools. Once all decisions have been made for allocations, community engagement sessions were scheduled to present the budget process and assumptions. The allocations were then loaded into the Budget Tie-out System (BTO) so schools and departments can begin to utilize their budget for FY18-19.

Budget Tie-Out (BTO):

Assumptions

1. Finance will continue to work with Human Capital to update the BTO manual
2. Community engagement sessions will allow time for parents

- and community stakeholders to give feedback about allocations
3. There will be BTO training sessions given by Finance, Human Capital, Special Education, and Funded Programs
 4. BTO files will be approved by Special Education, Funded Programs, Finance and Human Capital in time to meet HR staffing deadlines

Timelines for budget tie-out work need to be finalized for both budget and human capital. The tables in budget tie-out need to be updated. These include Job Code, Job to GL mapping, Average Salary list, Fringe rate, funding type list, org unit to class size, subject to functional area and org unit to special education. The district teacher average will increase from \$96,485 to **\$100,605**. The fringe rate will increase to **36%**. The Associate Superintendents worked on parameters of requirements for schools to follow around allocations. The Budget Tie-out Resource manual was completed by the Budget/Finance and Human Capital staff. Training for clerical staff and principals for budget tie-out process was developed by Human Resources, Special Education, Funded Programs and the Budget Finance Specialists. The Budget Finance staff work closely with their sites to help with processing the files. Allocations were loaded into the BTO tables by **March 6** in order to give principals 3 weeks to meet with their site councils and get the final BTO files completed prior to spring break. Community engagement needs to occur prior to the allocations being sent out. Once the files are completed, the Budget Finance Specialists will work to approve the files so Human Capital can complete their work to meet the excessing and interview and select deadlines. Once the files have been approved, the budgets can be uploaded into SAP so sites can access the dollars. The budget must be approved by June 30th.

Board of Education

The Minneapolis Board of Education



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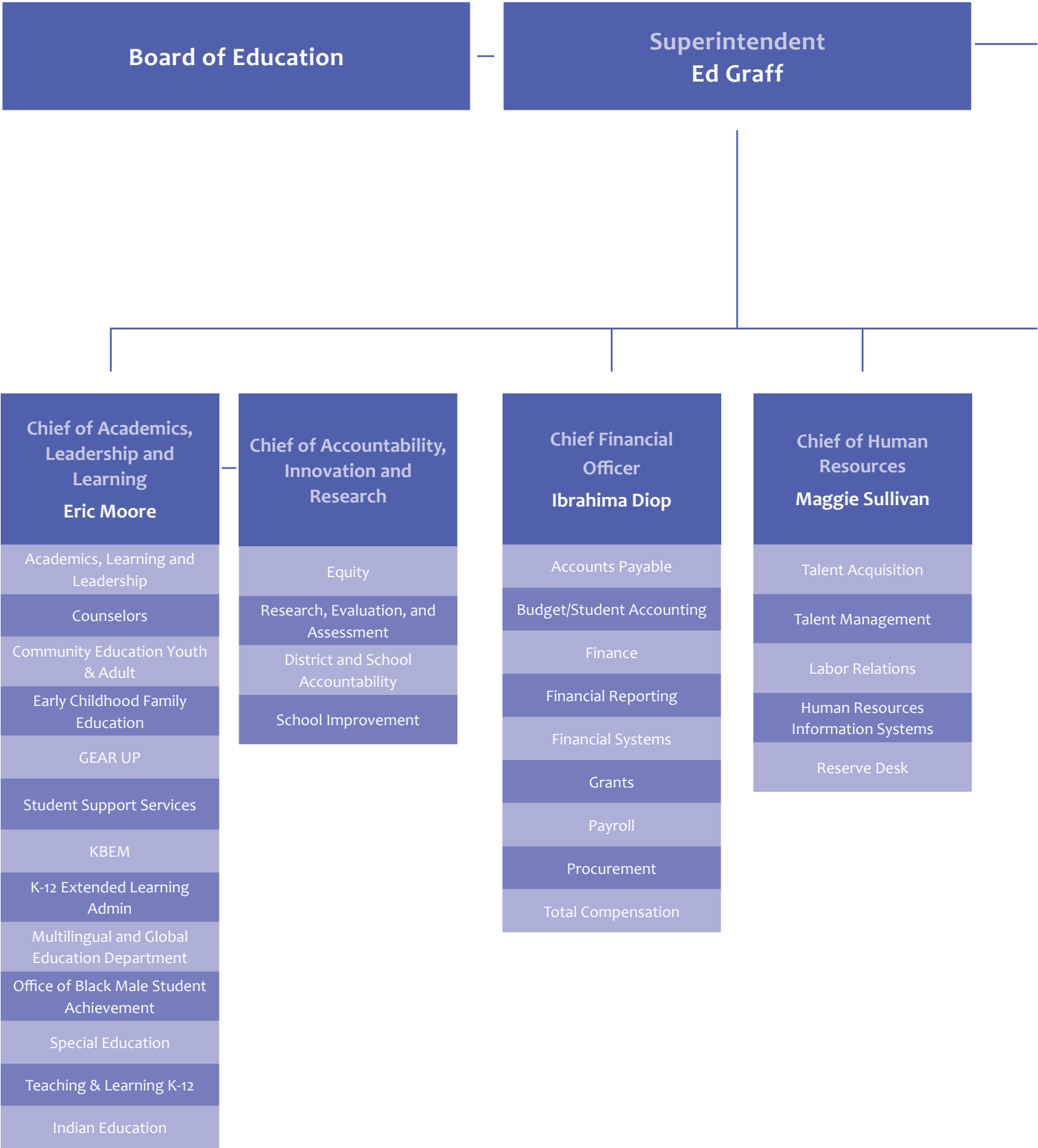


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612.757.6427 | **District 4**



Rebecca Gagnon – Director
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612.382.1386 | **At Large**

District Organizational Chart



Associate Superintendents

Carla Steinbach - Middle, High and Contract Alternative Schools

Ron Wagner - Pre-K-8

Brian Zambremo - Pre-K-8

Chief Information Officer

Fadi Fadhil

Informational Technology

IT Field Support

IT Service Desk

Enterprise Systems

Enterprise Infrastructure

Design & Training

IT Service Management

Chief of Staff

Suzanne P. Kelly

Communications

Engagement

External Relations
(Partnerships & Volunteers)

Chief Operations Officer

Karen DeVet

Capital Planning,
Construction & Maintenance

Culinary & Wellness Services

Emergency Management,
Safety & Security

Environmental Health &
Safety

Plant Operations (Custodial)

Transportation

General Counsel

Amy Moore

General Counsel

Equality and Civil Rights

Policy

Expulsions and Transfers



School Principals

2018-2019 Principal and Assistant Principal Assignments Minneapolis Public Schools

School	Principal	Assistant Principal
Andersen	Denise Wells	Kate Beesch Eric Loichle
Anishinabe	Laura Sullivan	
Anthony	Mai Chang Vue	Tonya Matthews
Anwatin	Ellen Shulman	Elizabeth Martin
Armatage	Joan Franks	Carey Seeley
Bancroft	Diego De Paz	Breanna Nichols
Barton	Diane Bagley	Maria Rollinger
Bethune	Jasper Jonson	Lorraine Rhodes-Dix
Bryn Mawr	Laura Cavender	
Burroughs	Ana Bartl	Patty Fetter
Cityview	Renee Montague	Fabrice Baillet
Dowling	Lloyd Winfield	
Edison	Eryn Warne	Tyson Crockett
Emerson	Aaron Arredondo	Christine Sanguinet
FAIR	Mary Pat Cumming	
Field	VaNita Miller	Sonrisa Shaw
Folwell	Lucilla Davila	Kimberly Enck Melissa Thaemert
Franklin	Karon Cunningham	Crystal Ballard
Green Central	Matthew Arnold	Beatriz de Santiago
Hale	Ryan Fitzgerald	Stephen Uhler
Hall	Sherrill Lindsey	Lorraine Rhodes-Dix
Harrison	Nathan Hampton	Joseph Groves
Henry	Yusuf Abdullah	Liza Anderson-Schmid Bjorn Lundgren
Heritage	Michael Luseni	
Hiawatha	Kevin Oldenburg	Lillie Pang, POSA
Hmong Academy	Jamil Payton	Gao Xiong
Howe	Kevin Oldenburg	
Jefferson	Holly Kleppe	Andrew Uhler
Jenny Lind	Pao Vue	Elizabeth Corris
Justice Page	Erin Rathke	Angela Ness
Kenny	Bill Gibbs	
Kenwood	Heidi Johnson	
Lake Harriet Lower	Merry Tilleson	Ashley Gillingham
Lake Harriet Upper	Walter Schleisman	Ashley Gillingham
Lake Nokomis Keewaydin	LaShawn Ray	
Lake Nokomis Wenonah	Kelly Wright	

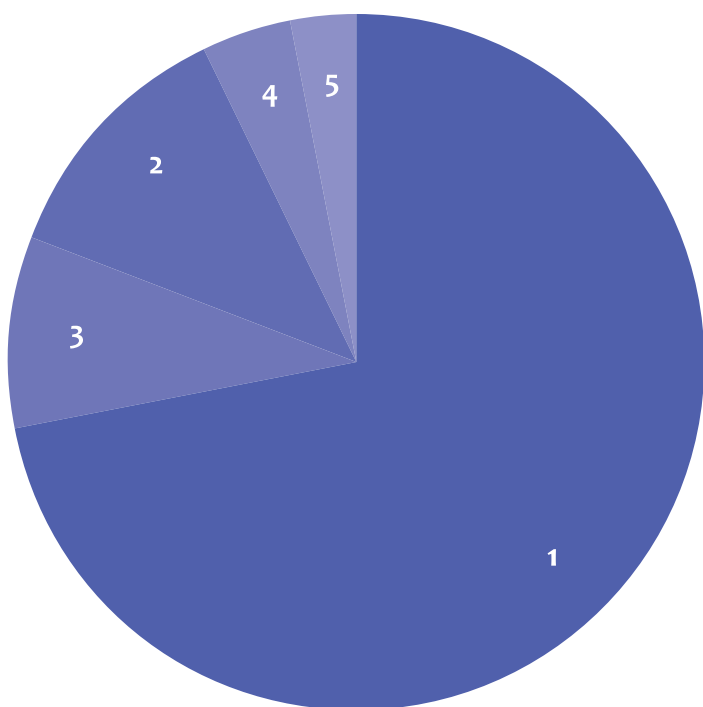
Longfellow	Padmini Udupa	
Loring	Ryan Gibbs	
Lucy Laney	Mauri Friestleben	Lisa Pawelak
Lyndale	Mark Stauduhar	Sarah Hunter
Marcy	Donna Andrews	Trinity Raw
MPS Metro St. Joe's	Gary Speese	
Nellie Stone	Amy Luehmann	Karen Kennedy
North	Shawn Harris-Berry	Steve White
Northeast	Vernon Rowe	Andrea Skiba
Northrop	Kelly Woods	
Olson	Steve Emerson	Domonique Gilmer
Pillsbury	Jessica Skowronek	
Pratt	Nancy Vague	
River Bend	Clint Whisler	Lori Proulx
Roosevelt	Michael Bradley	Alexis Gonzalez Christian Ledesma
Sanford	Amy Nelson	Al Pitt, POSA Ahmed Amin
Seward	Tammy Goetz	Meghan O'Connor Fisher
Sheridan	Yajaira Guzman Carrero	Andree Iden
South	Ray Aponte	Isabel Rodriguez Steve Simondet Mercedes Walker
Southwest	Michael Favor	Lacy Cannon Camille Erickson Shaun Flandrick
Stadium View	Rhonda Larkin	
Sullivan	Jennifer Hedberg	Tara Fitzgerald
Transition Plus	Jason Backes	
Waite Park	Rochelle McGinness	
Washburn	Emily Palmer	Shannon Tenner Michelle Terpening
Webster	Ginger Kranz	
Wellstone	Aimee Fearing	
Whittier	Laurie Lamberty	Jody Delau, POSA Debora Brooks-Golden
Windom	Jim Clark	



Fund Summary

Revenue Summary

Revenue Summary	Actual FY 2015	Actual FY 2016	Actual FY 2017	Preliminary 2018	Budget 2019	Forecast 2020	Forecast 2021	Forecast 2020
General Fund	\$568,580,754	\$607,155,855	\$591,508,826	\$590,636,325	\$604,369,944	\$616,457,343	\$628,786,490	\$641,362,220
Food Service	\$19,618,516	\$22,510,886	\$22,834,754	\$22,187,392	\$23,752,675	\$24,227,729	\$24,712,283	\$25,206,529
Community Service	\$26,664,323	\$28,570,581	\$29,825,786	\$28,765,723	\$32,600,000	\$33,252,000	\$33,917,040	\$34,595,381
Construction	\$221,494,726	\$110,225,031	\$125,650,456	\$126,055,955	\$103,000,000	\$105,060,000	\$107,161,200	\$109,304,424
Debt Service	\$80,474,869	\$84,328,151	\$75,270,332	\$78,132,877	\$78,132,877	\$79,695,535	\$81,289,445	\$82,915,234
Total Revenue	\$916,833,188	\$852,790,504	\$845,090,154	\$845,778,272	\$841,855,496	\$858,692,606	\$875,866,458	\$893,383,787



Revenue Summary FY 2018-19

1 | General Fund — 72%

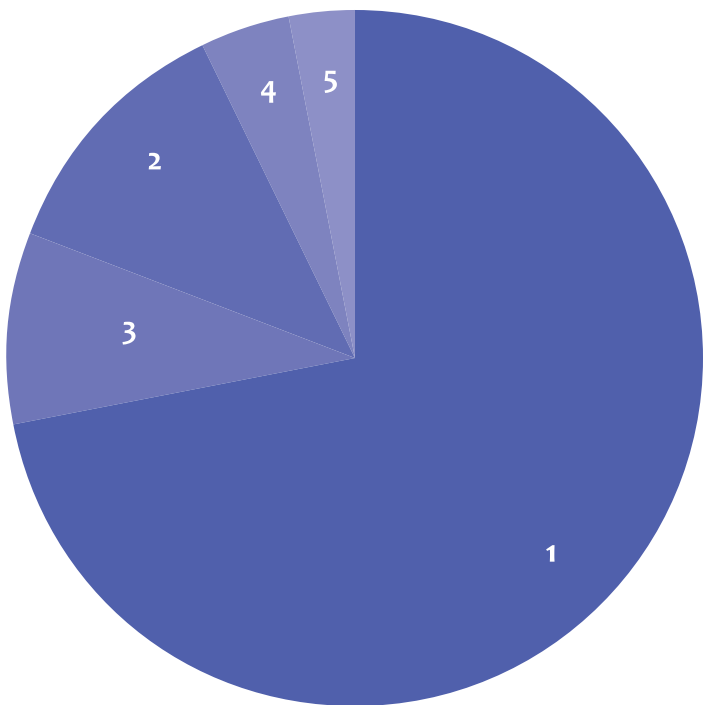
2 | Construction — 12%

3 | Debt Service — 9%

4 | Community Education — 4%

5 | Food Service — 3%

Revenue Summary	Actual FY 2015	Actual FY 2016	Actual FY 2017	Preliminary 2018	Budget 2019	Forecast 2020	Forecast 2021	Forecast 2020
General Fund	\$575,893,150	\$606,384,716	\$605,929,828	\$590,707,685	\$604,970,857	\$617,070,274	\$629,411,680	\$641,999,913
Food Service	\$19,224,956	\$22,027,820	\$22,077,485	\$21,606,890	\$23,280,188	\$23,745,792	\$24,220,708	\$24,705,122
Community Service	\$24,540,783	\$26,563,620	\$28,554,216	\$30,129,099	\$31,634,139	\$32,266,822	\$32,912,158	\$33,570,401
Construction	\$107,127,493	\$135,261,473	\$65,875,000	\$169,096,631	\$115,000,000	\$117,300,000	\$119,646,000	\$122,038,920
Debt Service	\$73,057,382	\$88,125,693	\$77,754,089	\$76,931,473	\$78,132,877	\$79,695,535	\$81,289,445	\$82,915,234
Total Revenue	\$799,843,764	\$878,363,322	\$800,190,618	\$888,471,778	\$853,018,061	\$870,078,422	\$887,479,991	\$905,229,590



Expenditure Summary FY 2018-19

1 | General Fund — 70.9%

2 | Construction — 13.5%

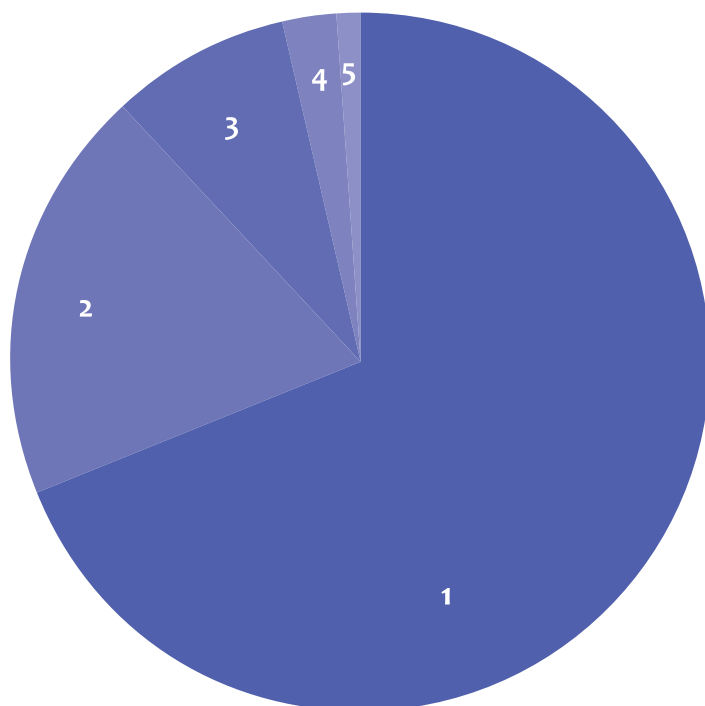
3 | Debt Service — 9.2%

4 | Community Education — 3.7%

5 | Food Service — 2.7%

Fund Balance Summary

	Audited 2015	Audited 2016	Audited 2017	Preliminary 2018	Projected 2019	Forecast 2020	Forecast 2021	Forecast 2022
General Fund	\$79,946,226	\$80,717,365	\$66,296,363	\$63,785,144	\$64,386,057	\$63,773,126	\$63,147,936	\$62,510,243
Food Service	\$1,632,480	\$2,115,546	\$2,872,815	\$3,112,126	\$3,584,613	\$4,336,550	\$4,828,125	\$5,329,532
Community Service	\$5,426,039	\$7,433,000	\$8,704,570	\$8,905,282	\$9,871,143	\$10,856,321	\$11,861,203	\$12,916,183
Capital Projects	\$166,323,664	\$141,287,222	\$201,062,678	\$227,664,625	\$215,664,625	\$203,424,625	\$190,939,825	\$178,205,329
Debt Service	\$32,228,625	\$28,431,083	\$25,947,326	\$27,183,924	\$27,183,924	\$27,183,924	\$27,183,924	\$27,183,927
Total All Funds	\$285,557,034	\$259,984,216	\$304,883,752	\$330,651,101	\$320,690,362	\$309,574,546	\$297,961,013	\$286,145,214



Fund Balance Summary FY 2018-19

1 | Capital Projects — 68.9%

2 | General Fund — 19.3%

3 | Debt Service — 8.2%

4 | Community Service — 2.7%

5 | Food Service — 0.9%

Enrollment Trends

Ten Year Enrollment Plan

The FY 2018-19 revenue projections are based on the updated average daily membership estimates using historical data from the past several years. As district enrollment drives the state funding formula, which sets the cap for local funding, it is important to

consider the enrollment outlook.

The enrollment for the fall of 2018 projects a small decline of 0.69% of students based on historical trends, birth rates and charter school demographics. This trend continues through FY 2027-28 at a rate of a 0.5 to 1.1% decrease per year. A major reason for the decline in enrollment is the district losing market share to open enrollment, particularly in Zone 1.

Enrollment Projections for Ten Years

This Ten-Year Enrollment Projection simply uses the Kindergarten Data entries and the grade-grade progression entries of the selected projection and expand the projections for TEN-YEARS

Minneapolis	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Kindergarten	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0
Grade 1	2881.0	2812.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4
Grade 2	2857.0	2731.9	2714.7	2753.3	2753.3	2753.3	2753.3	2753.3	2753.3	2753.3	2753.3
Grade 3	2904.0	2762.5	2641.5	2624.9	2662.2	2662.2	2662.2	2662.2	2662.2	2662.2	2662.2
Grade 4	2830.0	2710.3	2621.0	2506.3	2490.5	2525.9	2525.9	2525.9	2525.9	2525.9	2525.9
Grade 5	2824.0	2660.0	2590.6	2505.3	2395.6	2380.5	2414.3	2414.3	2414.3	2414.3	2414.3
Grade 6	2588.0	2514.1	2415.2	2352.2	2274.7	2175.1	2161.4	2192.2	2192.2	2192.2	2192.2
Grade 7	2508.0	2487.7	2464.3	2367.3	2305.6	2229.6	2132.0	2118.6	2148.7	2148.7	2148.7
Grade 8	2456.0	2470.6	2461.5	2438.4	2342.5	2281.3	2206.2	2109.6	2096.3	2126.1	2126.1
Grade 9	2436.0	2589.8	2605.2	2595.6	2571.2	2470.0	2405.6	2326.4	2224.5	2210.5	2241.9
Grade 10	2458.0	2381.7	2585.2	2600.6	2591.0	2566.7	2465.7	2401.4	2322.3	2220.6	2206.6
Grade 11	2402.0	2345.9	2273.1	2467.3	2482.0	2472.8	2449.6	2353.2	2291.8	2216.3	2119.3
Grade 12	2665.0	2644.7	2641.5	2559.5	2778.2	2794.8	2784.5	2758.3	2649.8	2580.6	2495.6
Total-Graph Below	34747.0	34049.6	33804.2	33561.1	33437.2	33102.6	32751.1	32405.8	32071.7	31841.1	31676.5
Change		-697.4	-245.4	-243.1	-123.9	-334.6	-351.5	-345.3	-334.1	-230.6	-164.6
% Change		-2.01%	-0.72%	-0.72%	-0.37%	-1.00%	-1.06%	-1.05%	-1.03%	-0.72%	-0.52%
Grade 12 to K Change		273.0	293.3	296.5	378.5	159.8	143.2	153.5	179.7	288.2	357.4
Grade 1-12 Migration		-970.4	-538.6	-539.7	-502.4	-494.2	-494.8	-498.9	-513.7	-518.7	-522.0

Staffing Trends

General Fund Staffing

There are 6,654.4 full time equivalent (FTE) positions projected into the FY 2018-19 budget. The following chart shows the historical FTE's by collective bargaining unit.

Budget reductions in FY 2017-18 of 10% at departments and 2.5% at schools resulted in 121.4 fewer FTE of teachers, 71.6 fewer FTE of ESP staff, 5.4 fewer AFSCME FTE's.

Salaries and benefits currently make up approximately 82.5 percent of the district's general fund budget.

The district currently has 15 labor agreements. AFSCME, Machinists, and Electricians/Electronic Technicians will expire June 30, 2018. The remainder expired June 30, 2017. The District is in the process of finalizing all open contracts.

	10/1/10 Total FTE	10/2/11 Total FTE	10/1/12 Total FTE	10/1/13 Total FTE	10/1/14 Total FTE	10/1/15 Total FTE	10/1/16 Total FTE	10/1/17 Total FTE
ABE Teachers	49.1	42.8	46.3	44.7	56.6	54.2	54.2	56.8
AFSCME	299.9	303.5	305.5	295.9	314.3	336.1	323.3	317.9
AMP			4.0	23.0	119.7	112.3	118.6	121.6
Board Members				0.8	9.0	9.0	9.0	9.0
CLT (until 2014)	51.1	57.2	35.8	27.1				
ELT (until 2014)	27.9	36.5	86.7	99.0				
Employment Contracts	66.0	63.1	57.3	50.6	44.7	39.6	35.9	27.4
ESP	1185.0	1201.6	1305.8	1228.3	1333.1	1431.2	1510.1	1438.5
Food Service	113.2	118.2	127.0	146.6	141.3	170.7	192.3	199.8
Grounds/Stockworkers	10.0	10.0	10.0	19.0	20.0	19.0	20.0	20.0
Intermittent Clerical	1.1	1.1	0.1	0.1	11.0	11.0	11.0	10.0
Janitor/Engineers	266.6	287.7	365.2	265.2	280.2	291.6	263.0	274.0
MAAC (until 2014)	79.8	98.0	96.0	86.3				
MAAS					131.8	140.3	123.2	126.1
MACA	61.3	70.8	85.0	115.5	126.5	117.5	117.6	124.0
Machinists	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
MPSASP (until 2014)	82.7	67.1	73.9	81.9				
Non-Represented					66.0	42.0	43.0	39.0
Principals	104.0	105.0	106.0	102.0	121.0	124.0	130.0	128.0
SSS (until 2015)	21.4	29.3	11.8	11.8	10.8	2.0		
Superintendent			1.0	1.0	1.0	1.0	1.0	1.0
Teachers	2985.0	3000.3	3106.6	3128.6	3403.3	3571.9	3593.4	3472.0
Trade-Bricklayer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Trade-Carpenter	10.0	10.0	10.0	9.0	9.0	10.0	10.0	10.0
Trade-Cement Mason	1.0	1.0	1.0					
Trade-Electrician	14.0	13.0	12.0	9.0	10.0	10.0	13.0	12.0
Trade-Electronics	4.0	4.0	4.0	5.0	5.0	6.0	7.0	8.0
Trade-Glazier	2.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0
Trade-IronWorker	1.0	1.0	1.0					
Trade-Painter	14.0	14.0	17.0	16.0	16.0	16.0	16.0	16.0
Trade-Pipefitter	22.0	22.0	22.0	22.0	22.0	23.0	24.0	24.0
Trade-Plasterer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Trade-Plaster Tender	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Trade-Plumber	9.0	9.0	8.0	9.0	9.0	9.0	10.0	10.0
Trade-Roofer	3.0	4.0	4.0	5.0	5.0	5.0	5.0	5.0
Trade-Sheet Metal	14.0	14.0	14.0	14.0	15.0	15.0	16.0	16.0
Trade-Sprinkler Fitter	2.0	2.0	2.0	2.0	3.0	2.3	2.3	2.3
Transportation	207.8	195.4	193.1	202.0	195.0	191.0	182.0	179.0
Total FTE	5711.9	5787.6	6119.1	6027.4	6486.3	6767.7	6837.9	6654.4



Tax Base & Rate Trends

Minneapolis Public Schools Property Tax Rates

Payable Year	General Fund Net Tax Capacity	Community Service	General Debt Service - Voter Approved	General Debt Service - Other	OBEB/Pension	Total District School Tax Rate
2008	7.161%	1.278%		13.479%		21.918%
2009	8.302%	1.262%		14.295%	0.680%	24.539%
2010	8.294%	1.103%		10.003%	0.604%	20.004%
2011	8.653%	1.056%		12.631%	0.703%	23.043%
2012	7.402%	1.327%		14.705%	0.737%	24.171%
2013	9.216%	1.269%		15.926%	7.500%	27.161%
2014	10.699%	1.314%		13.604%		25.617%
2015	0.319%	8.069%		13.782%		22.170%
2016	6.278%	1.193%		13.702%		21.173%
2017	6.197%	1.067%		12.685%	0.475%	20.424%
2018	5.877%	0.976%	6.853%	15.021%	0.438%	22.312%

Notes

- The school district does not have any other alternative tax collections, such as income or sales tax.
- All taxes are property based.

Minneapolis Public Schools Property Tax Rates

Payable Year	Estimated Market Value - Personal Property	Estimated Market Value - Real Estate	Total Assessed Market Value	Total District School Tax Rate
2008	387,027,200	37,464,486,605	37,851,513,805	21.918%
2009	378,717,950	37,733,064,700	38,111,782,650	24.539%
2010	368,909,800	36,688,593,900	37,057,503,700	20.004%
2011	379,463,600	34,576,212,300	34,955,675,900	23.043%
2012	384,066,300	33,215,186,300	33,599,252,600	24.171%
2013	407,337,745	32,161,776,700	32,569,114,445	27.161%
2014	411,808,300	32,825,057,000	33,236,865,300	25.617%
2015	409,822,800	36,134,708,800	36,544,531,600	22.170%
2016	415,402,700	39,881,277,200	40,296,679,900	21.173%
2017	475,844,200	43,591,679,200	44,067,523,400	20.424%
2018	521,539,600	47,426,392,600	47,947,932,200	22.312%

Notes

Real Estate includes single family homes, townhomes and condominiums

Debt Service

Debt Policy 3290

Purpose

In order to provide a fiscally responsible capital cost management system and promote financial stability the district may be required to incur debt. It is incumbent upon the Board of Directors to govern the issue of debt to provide for the needs of the district, to act as reliable stewards of public funds and trust, and to appropriately respond to emergency circumstances that affect the district's finances. The purpose of this policy is to establish under what circumstances debt may be incurred, the type of debt that is appropriate for specific purposes, the appropriate debt load of the district, the repayment schedule for debt and how the Board will respond to emergency financial circumstances.

General Statement of Policy

Upon approval from the Board of Directors and subject to the limitations below the District may incur debt to accomplish district purposes. Such purposes include financing capital projects, real property acquisitions, operating capital and other debt permitted by law.

- A. The District shall incur debt only in compliance with applicable law.
- B. Total district annual debt payment shall not exceed fifteen percent (15%) of the district total operating revenue. Each fiscal year the Board of Directors shall review the financial needs of the district to set an operating target at or less than the fifteen percent limit. Refinancing shall not be included in the 15% calculation.
- C. Each fiscal year the Board of Directors shall approve a debt repayment schedule that provides that seventy percent (70%) of current debt shall be repaid within ten (10 years).
- D. In response to emergency circumstances the Board of Directors may by resolution temporarily suspend the approved debt to revenue ratio and the debt repayment schedule. Such a resolution shall specify the terms of such suspension, the temporarily approved debt to revenue ratio if applicable, and the temporarily approved debt repayment schedule if applicable.
- E. The District shall avoid using variable rate debt instruments. The Board of Directors may set a limit on the percentage of variable rate debt instruments permissible.
- F. The District shall avoid debt instruments that require a balloon repayment or that are back-loaded.
- G. The District shall avoid action that could reasonably be expected to negatively affect the District's credit rating.
- H. All debt shall be issued through a competitive bidding process.
- I. The Superintendent is authorized to seek independent debt counsel. Any contracted debt counsel shall comply with all required disclosure and reporting rules.
- J. Instruments of debt may be reissued if doing so will benefit the district.

Long Term Debt

Long term debt may only be issued for capital projects, acquisitions or other long-term debt permitted by law.

- K. Long term debt shall not be used to capitalize expenses.
- L. Long term debt used for capital projects may not extend past the expected useful life of the project.
- M. Proposals to incur long-term debt must include, at minimum, the following information:
 1. Intended purpose,
 2. Proposed term,
 3. Principal cost,
 4. Estimated interest cost and rate range,
 5. Estimated issuance cost,
 6. Statutory or other authorization,
 7. Status of outstanding debt and impact of new issuance.

Short Term Debt

Short term debt may be issued to provide operating capital in anticipation of receipt of taxes, Federal or State aid, or the sale of bonds.

- N. Proposals to incur short-term debt must include, at minimum, the following information:
 1. Intended purpose,
 2. Proposed term,
 3. Principal cost,
 4. Estimated interest cost and rate range,
 5. Estimated issuance cost,
 6. Statutory or other authorization, Status of outstanding debt and impact of new issuance

Responsibilities

The Board of Directors shall annually review the debt portfolio of the district to assess the impact of district debt on taxpayers, and to determine:

1. that the risk level to the district is appropriate,
 2. that the correct type of debt is used for the stated purposes,
 3. that the correct debt to expense ratio is established and
 4. that the debt repayment schedule is appropriate.
- O. The Superintendent shall provide the Board of Directors with such financial reports as are necessary and prudent to inform the Board of district needs, the current status of district debt and supporting information regarding any proposed change in district debt.
- P. No less than annually the Superintendent shall provide a report on the debt repayment schedule. The Superintendent shall include a report on debt in the annual budget report.

Debt Payment Record

The District has never defaulted on its obligation to pay principal or interest on its indebtedness.

Bond Issues Outstanding For the 2018-2019 Fiscal Year

Description of Debt	Issued	Final Maturity	Principal Interest Rate	Amount of Original Issue	Issue of (Re-deemed)	Sinking Fund	Anticipated Outstanding at 6/30/2019
Gen. Oblig. Bldg., Series 2009C	Dec-09	Dec-25	1.15%	17,200,000	-	(9,380,028)	7,819,972
COP's, Series 2010A	Dec-10	Apr-36	6.50%	12,990,000	-	-	12,990,000
COP's, Series 2010B	Dec-10	Apr-30	1.40%-6.50%	28,235,000	(9,885,000)	-	18,350,000
Gen. Obligation, Series 2010D	Dec-10	Feb-21	2.00%-4.00%	7,750,000	(6,920,000)	-	830,000
Gen. Oblig. Bldg., Series 2010E	Dec-10	Dec-25	5.125%	19,785,000	-	(10,075,349)	9,709,651
Refunding COP's, Series 2011A	Jul-11	Feb-20	2.00%-5.00%	31,255,000	(28,355,000)	-	2,900,000
Gen. Oblig. Rfnd., Series 2011B	Jul-11	Feb-20	2.00%-4.00%	10,525,000	(8,890,000)	-	1,635,000
Gen. Obligation, Series 2011C	Dec-11	Feb-27	3.00%-4.00%	16,770,000	(9,575,000)	-	7,195,000
Gen. Oblig. Bldg., Series 2011D	Dec-11	Dec-25	3.80%	4,260,000	-	(2,304,429)	1,955,571
Refunding COP's, Series 2011F	Dec-11	Feb-23	2.00%-3.20%	19,705,000	(11,800,000)	-	7,905,000
Gen. Obligation, Series 2012A	Dec-12	Feb-33	2.00%-3.00%	21,220,000	(7,375,000)	-	13,845,000
Alt. Facilities, Series 2012B	Dec-12	Feb-33	2.00%-3.00%	18,550,000	(5,045,000)	-	13,505,000
Gen. Oblig. Rfnd., Series 2012D	Dec-12	Feb-22	3.00%-4.00%	9,285,000	(5,800,000)	-	3,485,000
Gen. Oblig. Rfnd., Series 2012E	Dec-12	Feb-22	2.00%	16,530,000	(10,005,000)	-	6,525,000
Gen. Obligation, Series 2013A	Dec-13	Feb-29	3.00%-4.00%	20,525,000	(7,770,000)	-	12,755,000
Alt. Facilities, Series 2013B	Dec-13	Feb-34	4.00%-5.00%	38,090,000	(6,485,000)	-	31,605,000
Refunding COP's, Series 2013D	Dec-13	Feb-21	5.00%	41,125,000	(35,875,000)	-	5,250,000
Gen. Obligation, Series 2014A	Dec-14	Feb-30	2.00%-3.00%	21,840,000	(7,195,000)	-	14,645,000
Alt. Facilities, Series 2014B	Dec-14	Feb-30	3.00%-4.00%	45,270,000	(9,635,000)	-	35,635,000
Gen. Oblig. Rfnd., Series 2014C	Dec-14	Feb-23	2.00%-5.00%	11,300,000	(5,140,000)	-	6,160,000
COP's, Series 2014D	Dec-14	Feb-30	4.00%-5.00%	125,570,000	(23,840,000)	-	101,730,000
Gen. Obligation, Series 2015A	Dec-15	Feb-31	2.34%	21,275,000	(5,445,000)	-	15,830,000
Alt. Facilities, Series 2015B	Dec-15	Feb-31	2.51%	34,755,000	(5,390,000)	-	29,365,000
Gen. Oblig. Rfnd., Series 2015C	Dec-15	Feb-24	1.69%	10,830,000	(3,530,000)	-	7,300,000
COP's, Series 2015D	Dec-15	Feb-31	2.67%	44,475,000	(7,295,000)	-	37,180,000
Gen. Obligation, Series 2016A	Dec-16	Feb-37	0	41,905,000	(4,055,000)	-	37,850,000
Lg.Term Fac Maint , Series 2016B	Dec-16	Feb-35	4.00%-5.00%	51,910,000	(3,255,000)	-	48,655,000
COP's, Series 2016C	Dec-16	Feb-32	5.00%	22,025,000	(1,425,000)	-	20,600,000
Gen. Obligation, Series 2017A	Dec-17	Feb-33	4.00%-5.00%	28,925,000	(2,370,000)	-	26,555,000
Lg.Term Fac Maint , Series 2017B	Dec-17	Feb-38	4.00%-5.00%	51,565,000	(2,320,000)	-	49,245,000
COP's, Series 2017C	Dec-17	Feb-33	4.00%-5.00%	38,565,000	(1,585,000)	-	36,980,000
Gen. Obligation, Series 2018A	Dec-18	Feb-39	4.00%-5.00%		42,605,000	-	42,605,000
Lg.Term Fac Maint , Series 2018B	Dec-18	Feb-38	4.00%-5.00%		53,900,000	-	53,900,000
			Total	\$884,010,000	\$(139,755,000)	\$(21,759,806)	\$722,495,194

Minneapolis Public Schools Debt Service Payment Schedule

Description of Debt	2019	2020	2021	2022	2023	2024-2039	Total
Gen. Oblig. Bldg., Series 2009C	1,054,390	1,054,390	1,054,390	1,054,390	1,054,390	2,108,780	7,380,730
COP's, Series 2010A	502,388	502,388	502,388	502,388	502,388	18,317,675	20,829,616
COP's, Series 2010B	2,151,778	2,144,790	2,134,033	2,120,346	2,135,152	14,820,536	25,506,636
Gen. Obligation, Series 2010D	449,200	443,200	436,800	-	-	-	1,329,200
Gen. Oblig. Bldg., Series 2010E	1,185,866	1,185,866	1,185,866	1,185,866	1,185,866	2,371,732	8,301,063
Refunding COP's, Series 2011A	3,043,000	3,045,000	-	-	-	-	6,088,000
Gen. Oblig. Rfnd., Series 2011B	1,697,950	1,700,400	-	-	-	-	3,398,350
Gen. Obligation, Series 2011C	1,338,969	1,336,569	1,337,569	1,338,219	832,819	3,322,731	9,506,875
Gen. Oblig. Bldg., Series 2011D	261,264	261,264	261,264	261,264	261,264	522,528	1,828,848
Refunding COP's, Series 2011F	2,126,170	2,131,270	2,134,570	2,131,070	2,125,920	-	10,649,000
Gen. Obligation, Series 2012A	1,365,188	1,371,088	1,365,938	1,365,038	1,368,238	11,199,963	18,035,450
Alt. Facilities, Series 2012B	1,287,725	1,285,575	1,287,675	1,288,875	1,284,175	11,121,475	17,555,500
Gen. Oblig. Rfnd., Series 2012D	1,244,900	1,241,500	1,247,750	1,242,800	-	-	4,976,950
Gen. Oblig. Rfnd., Series 2012E	2,257,200	2,260,500	2,262,900	2,264,400	-	-	9,045,000
Gen. Obligation, Series 2013A	2,241,000	1,928,400	1,625,600	1,622,600	1,627,800	8,556,650	17,602,050
Alt. Facilities, Series 2013B	2,867,000	2,864,250	2,863,000	2,868,000	2,863,750	31,510,050	45,836,050
Refunding COP's, Series 2013D	8,667,750	2,827,500	2,819,250	-	-	-	14,314,500
Gen. Obligation, Series 2014A	2,362,350	2,355,350	2,181,850	1,875,150	1,873,850	8,392,250	19,040,800
Alt. Facilities, Series 2014B	3,882,350	3,878,550	3,880,750	3,878,550	3,881,950	27,173,150	46,575,300
Gen. Oblig. Rfnd., Series 2014C	1,714,300	1,711,400	1,720,400	1,725,400	1,726,400	-	8,597,900
COP's, Series 2014D	12,031,150	12,029,650	12,026,150	12,029,900	12,029,650	84,193,000	144,339,500
Gen. Obligation, Series 2015A	2,553,500	2,557,100	2,557,500	1,734,700	1,736,500	10,285,300	21,424,600
Alt. Facilities, Series 2015B	2,993,600	2,992,400	2,993,200	2,995,800	2,995,000	23,953,300	38,923,300
Gen. Oblig. Rfnd., Series 2015C	1,682,750	1,680,000	1,679,250	1,685,250	1,692,500	1,695,750	10,115,500
COP's, Series 2015D	3,736,750	3,735,400	3,736,800	3,735,800	3,732,400	29,881,500	48,558,650
Gen. Obligation, Series 2016A	4,349,500	4,352,500	4,354,500	4,355,250	3,724,500	37,597,750	58,734,000
Lg.Term Fac Maint , Series 2016B	4,490,750	4,487,750	4,490,000	4,487,000	4,488,750	53,878,500	76,322,750
COP's, Series 2016C	2,190,250	2,195,000	2,191,750	2,190,750	2,191,750	19,740,250	30,699,750
Gen. Obligation, Series 2017A	3,973,975	3,977,900	3,982,650	3,980,400	3,976,150	18,227,600	38,118,675
Lg.Term Fac Maint , Series 2017B	5,082,747	4,870,600	4,741,100	4,611,600	4,482,100	52,266,200	76,054,347
COP's, Series 2017C	3,570,429	3,573,050	3,571,550	3,575,300	3,573,800	35,723,450	53,587,579
Gen. Obligation, Series 2018A	-	5,329,009	5,323,450	5,328,950	5,325,450	36,112,050	57,418,909
Lg.Term Fac Maint , Series 2018B	-	4,331,036	4,332,050	4,333,050	4,334,050	65,002,150	82,332,336
Total	88,356,138	91,640,644	86,281,943	81,768,106	77,006,562	607,974,320	1,033,027,713

Minneapolis Public Schools Debt Service Principal Schedule

Description of Debt	2019	2020	2021	2022	2023	2024-2039	Total
Gen. Oblig. Bldg., Series 2009C	856,590	856,590	856,590	856,590	856,590	1,713,180	5,996,130
COP's, Series 2010A	-	-	-	-	-	12,990,000	12,990,000
COP's, Series 2010B	1,345,000	1,385,000	1,425,000	1,465,000	1,535,000	12,540,000	19,695,000
Gen. Obligation, Series 2010D	400,000	410,000	420,000	-	-	-	1,230,000
Gen. Oblig. Bldg., Series 2010E	1,084,468	1,084,468	1,084,468	1,084,468	1,084,468	2,168,936	7,591,276
Refunding COP's, Series 2011A	2,760,000	2,900,000	-	-	-	-	5,660,000
Gen. Oblig. Rfnd., Series 2011B	1,585,000	1,635,000	-	-	-	-	3,220,000
Gen. Obligation, Series 2011C	1,060,000	1,100,000	1,145,000	1,180,000	710,000	3,060,000	8,255,000
Gen. Oblig. Bldg., Series 2011D	245,076	245,076	245,076	245,076	245,076	490,152	1,715,532
Refunding COP's, Series 2011F	1,830,000	1,890,000	1,950,000	2,005,000	2,060,000	-	9,735,000
Gen. Obligation, Series 2012A	970,000	1,005,000	1,030,000	1,060,000	1,095,000	9,655,000	14,815,000
Alt. Facilities, Series 2012B	905,000	930,000	960,000	990,000	1,015,000	9,610,000	14,410,000
Gen. Oblig. Rfnd., Series 2012D	1,085,000	1,125,000	1,165,000	1,195,000	-	-	4,570,000
Gen. Oblig. Rfnd., Series 2012E	2,085,000	2,130,000	2,175,000	2,220,000	-	-	8,610,000
Gen. Obligation, Series 2013A	1,690,000	1,445,000	1,200,000	1,245,000	1,300,000	7,565,000	14,445,000
Alt. Facilities, Series 2013B	1,455,000	1,525,000	1,600,000	1,685,000	1,765,000	25,030,000	33,060,000
Refunding COP's, Series 2013D	8,005,000	2,565,000	2,685,000	-	-	-	13,255,000
Gen. Obligation, Series 2014A	1,900,000	1,950,000	1,835,000	1,565,000	1,595,000	7,700,000	16,545,000
Alt. Facilities, Series 2014B	2,595,000	2,695,000	2,805,000	2,915,000	3,035,000	24,185,000	38,230,000
Gen. Oblig. Rfnd., Series 2014C	1,395,000	1,420,000	1,500,000	1,580,000	1,660,000	-	7,555,000
COP's, Series 2014D	6,830,000	7,170,000	7,525,000	7,905,000	8,300,000	70,830,000	108,560,000
Gen. Obligation, Series 2015A	1,910,000	1,990,000	2,070,000	1,330,000	1,385,000	9,055,000	17,740,000
Alt. Facilities, Series 2015B	1,905,000	1,980,000	2,060,000	2,145,000	2,230,000	20,950,000	31,270,000
Gen. Oblig. Rfnd., Series 2015C	1,255,000	1,315,000	1,380,000	1,455,000	1,535,000	1,615,000	8,555,000
COP's, Series 2015D	2,545,000	2,620,000	2,700,000	2,780,000	2,860,000	26,220,000	39,725,000
Gen. Obligation, Series 2016A	2,340,000	2,460,000	2,585,000	2,715,000	2,220,000	27,870,000	40,190,000
Lg.Term Fac Maint , Series 2016B	1,960,000	2,055,000	2,160,000	2,265,000	2,380,000	39,795,000	50,615,000
COP's, Series 2016C	1,105,000	1,165,000	1,220,000	1,280,000	1,345,000	15,590,000	21,705,000
Gen. Obligation, Series 2017A	2,370,000	2,705,000	2,845,000	2,985,000	3,130,000	14,860,000	28,895,000
Lg.Term Fac Maint , Series 2017B	2,320,000	2,590,000	2,590,000	2,590,000	2,590,000	38,885,000	51,565,000
COP's, Series 2017C	1,585,000	1,930,000	2,025,000	2,130,000	2,235,000	28,660,000	38,565,000
Gen. Obligation, Series 2018A	-	3,035,000	3,490,000	3,670,000	3,850,000	28,560,000	42,605,000
Lg.Term Fac Maint , Series 2018B	-	1,525,000	1,980,000	2,080,000	2,185,000	47,825,000	55,595,000
Total	59,376,134	60,836,134	58,711,134	56,621,134	54,201,134	487,422,268	777,167,937

Minneapolis Public Schools Debt Service Interest Schedule

Description of Debt	2019	2020	2021	2022	2023	2024-2039	Total
Gen. Oblig. Bldg., Series 2009C	197,800	197,800	197,800	197,800	197,800	395,600	1,384,600
COP's, Series 2010A	502,388	502,388	502,388	502,388	502,388	5,327,675	7,839,616
COP's, Series 2010B	806,778	759,790	709,033	655,346	600,152	2,280,536	5,811,636
Gen. Obligation, Series 2010D	49,200	33,200	16,800	-	-	-	99,200
Gen. Oblig. Bldg., Series 2010E	101,398	101,398	101,398	101,398	101,398	202,796	709,787
Refunding COP's, Series 2011A	283,000	145,000	-	-	-	-	428,000
Gen. Oblig. Rfnd., Series 2011B	112,950	65,400	-	-	-	-	178,350
Gen. Obligation, Series 2011C	278,969	236,569	192,569	158,219	122,819	262,731	1,251,875
Gen. Oblig. Bldg., Series 2011D	16,188	16,188	16,188	16,188	16,188	32,376	113,316
Refunding COP's, Series 2011F	296,170	241,270	184,570	126,070	65,920	-	914,000
Gen. Obligation, Series 2012A	395,188	366,088	335,938	305,038	273,238	1,544,963	3,220,450
Alt. Facilities, Series 2012B	382,725	355,575	327,675	298,875	269,175	1,511,475	3,145,500
Gen. Oblig. Rfnd., Series 2012D	159,900	116,500	82,750	47,800	-	-	406,950
Gen. Oblig. Rfnd., Series 2012E	172,200	130,500	87,900	44,400	-	-	435,000
Gen. Obligation, Series 2013A	551,000	483,400	425,600	377,600	327,800	991,650	3,157,050
Alt. Facilities, Series 2013B	1,412,000	1,339,250	1,263,000	1,183,000	1,098,750	6,480,050	12,776,050
Refunding COP's, Series 2013D	662,750	262,500	134,250	-	-	-	1,059,500
Gen. Obligation, Series 2014A	462,350	405,350	346,850	310,150	278,850	692,250	2,495,800
Alt. Facilities, Series 2014B	1,287,350	1,183,550	1,075,750	963,550	846,950	2,988,150	8,345,300
Gen. Oblig. Rfnd., Series 2014C	319,300	291,400	220,400	145,400	66,400	-	1,042,900
COP's, Series 2014D	5,201,150	4,859,650	4,501,150	4,124,900	3,729,650	13,363,000	35,779,500
Gen. Obligation, Series 2015A	643,500	567,100	487,500	404,700	351,500	1,230,300	3,684,600
Alt. Facilities, Series 2015B	1,088,600	1,012,400	933,200	850,800	765,000	3,003,300	7,653,300
Gen. Oblig. Rfnd., Series 2015C	427,750	365,000	299,250	230,250	157,500	80,750	1,560,500
COP's, Series 2015D	1,191,750	1,115,400	1,036,800	955,800	872,400	3,661,500	8,833,650
Gen. Obligation, Series 2016A	2,009,500	1,892,500	1,769,500	1,640,250	1,504,500	9,727,750	18,544,000
Lg.Term Fac Maint , Series 2016B	2,530,750	2,432,750	2,330,000	2,222,000	2,108,750	14,083,500	25,707,750
COP's, Series 2016C	1,085,250	1,030,000	971,750	910,750	846,750	4,150,250	8,994,750
Gen. Obligation, Series 2017A	1,603,975	1,272,900	1,137,650	995,400	846,150	3,367,600	9,223,675
Lg.Term Fac Maint , Series 2017B	2,762,747	2,280,600	2,151,100	2,021,600	1,892,100	13,381,200	24,489,347
COP's, Series 2017C	1,985,429	1,643,050	1,546,550	1,445,300	1,338,800	7,063,450	15,022,579
Gen. Obligation, Series 2018A	-	2,294,009	1,833,450	1,658,950	1,475,450	7,552,050	14,813,909
Lg.Term Fac Maint , Series 2018B	-	2,806,036	2,352,050	2,253,050	2,149,050	17,177,150	26,737,336
Total	28,980,005	30,804,510	27,570,809	25,146,972	22,805,428	120,552,052	255,859,776





Organizational Section





District Mission Statement

Mission

We exist to ensure that all students learn.

We support their growth into knowledgeable, skilled and confident citizens capable of succeeding in their work, personal, family and community lives into the 21st century.

Vision

Every child college and career ready

Values

1. Right to a quality education
2. Importance of family
3. Equity
4. Diversity
5. Respect for employees
6. Partnership for youth
7. Transparency and accountability
8. Sustainability



MPS Strategic Plan (Acceleration 2020)

Acceleration 2020

On September 9, 2014, the Board of Education approved a new strategic plan for Minneapolis Public Schools, called Acceleration 2020. The vision is big and bold: big goals, big change, big success opportunities and deeper transparency than ever before. To learn more about Acceleration 2020, read the full plan [here](#). Acceleration 2020 includes six high-level strategic goals for our district including:



**Improved
student
outcomes and
equity**

Goal one and two


- Provide quality core instruction
- Ensure use of inclusive practices
- Promote culturally and linguistically responsive practices
- Support student innovation and develop 21st century skills
- Ensure effective implementation and monitoring



**Student,
family and
community
engagement**

Goal three

- Focus on students and families as partners to strengthen academic, social and emotional success of students
- Target partnerships with individuals and organizations that further the academic, social and emotional success of students
- Promote student retention and recruitment efforts, increasing enrollment and supporting students' success



**Effective
teachers,
school leaders
and staff**

Goal four

- Attract the right people to the right roles
- Increase capacity of staff
- Retain our talented people



Stewardship

Goal five

- Build foundational management systems
- Build continuous improvement capacity
- Align to support school innovation and autonomy
- Transparent, equitable, student-focused funding model



**Resources for
students and
schools**

Goal six

- Support learning and welcoming environments through capital improvements
- Optimize central operational services

Historical Review of Levy Certification

Minneapolis Public Schools follow the account code structure for funds as defined in the Minnesota Department of Education’s Uniform Financial Accounting and Reporting Standards (UFARS) manual.

Chapter 1 – Fund Dimension

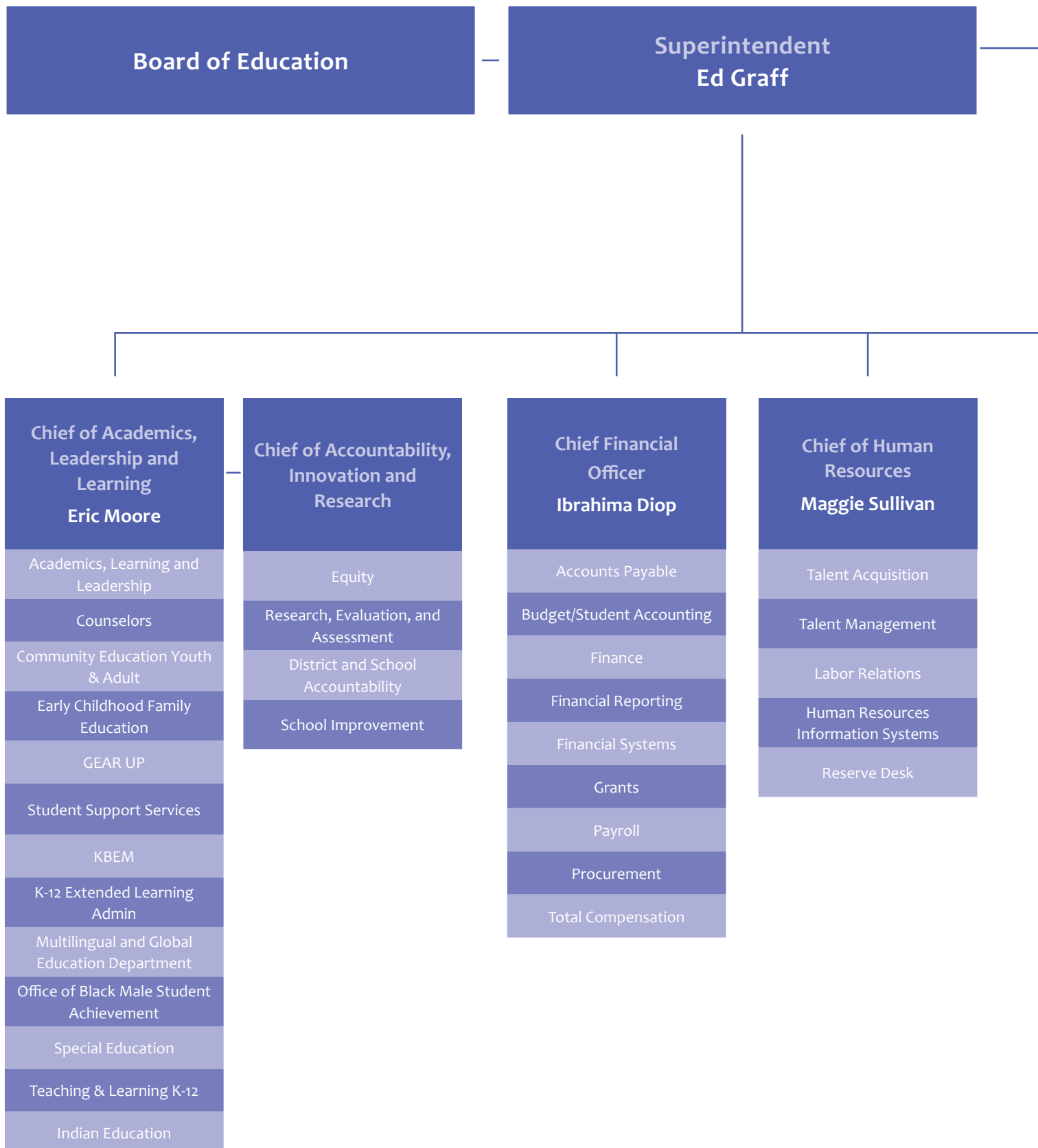
The Governmental Accounting Standards Board’s (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Section 1300, defines a fund as:

Funds and Account Groups

Operating Funds

- 01 General Fund
- 02 Food Service Fund
- 04 Community Service Fund
- 06 Building & Capital Improvements
- 07 Debt Services

District Organizational Chart



Associate Superintendents

Carla Steinbach - Middle, High and Contract Alternative Schools

Ron Wagner - Pre-K-8

Brian Zambremo - Pre-K-8

Chief Information Officer

Fadi Fadhil

Informational Technology

IT Field Support

IT Service Desk

Enterprise Systems

Enterprise Infrastructure

Design & Training

IT Service Management

Chief of Staff

Suzanne P. Kelly

Communications

Engagement

External Relations
(Partnerships & Volunteers)

Chief Operations Officer

Karen DeVet

Capital Planning,
Construction & Maintenance

Culinary & Wellness Services

Emergency Management,
Safety & Security

Environmental Health &
Safety

Plant Operations (Custodial)

Transportation

General Counsel

Amy Moore

General Counsel

Equality and Civil Rights

Policy

Expulsions and Transfers



School Location Map

Discussion on Fund Structure

Fund Structure

The District has established various funds in accordance with the requirements of the Minnesota Department of Education (MDE). The funds are organized by account groups and are considered separate accounting entities for reporting purposes.

General Fund budgeted amount: \$604,369,944 (71.9%)

The general fund is divided into separate accounts for reporting. The accounts are listed below:

- General Account budgeted amount \$290,883,008 (48.2%): This is the District's primary operational fund. This account is used for instructional programs, daily school operations and general functions of the district.
- Referendum Account budgeted amount \$76,943,163 (12.7%): These are voter approved resources committed by the district to help manage class size and support academic programs and technology.
- Special Education Account budgeted amount \$75,508,509 (12.5%): These dollars are used to assist with the costs of providing required services to students with disabilities.
- Compensatory Education Account budgeted amount \$60,421,668 (10%): The dollars are generated for students eligible for free and reduced price lunch. The dollars are allocated directly to schools based on the students enrolled on the Oct. 1 child count from the previous year. The formula for Compensatory dollars is determined by the State Legislature.
- Quality Compensation Account budgeted amount \$9,755,927 (1.6%): The Quality Compensation for Teachers (Q Comp) program was approved by the Minnesota Legislature in 2005. The program is designed to advance the teaching profession by providing specific professional development and evaluation and an alternative pay schedule that compensates teachers based on performance, not just seniority.
- Integration Aid Account budgeted amount \$15,325,481 (2.5%): This program is to pursue racial and economic integration, increase student achievement, create equitable educational opportunities, and reduce academic disparities based on students' diverse racial, ethnic, and economic backgrounds in MPS
- Extended Time Account budgeted amount \$9,287,355 (1.5%): This account can be used for extended day, week or year programs such as summer school and after school programs.
- English Learners Account budgeted amount (\$5,533,2000 (1.0%): dollars are received based on the number of students learning English their first seven years in the district. MPS acknowledges that this amount is not sufficient to provide services to the EL students so we are committed to using additional dollars for the English Learners program.
- Grants/Funded Projects Account budgeted amount \$60,666,639 (10.0%) These dollars have specific funding restrictions dictated by the grantor.

Food Service Fund budgeted amount: \$23,752,675 (2.8%)

This fund is used to record financial activities of the district's food service program. Food service includes activities for the purpose of preparation and service of milk, meals and snacks in connection with school and community service activities.

Community Service Fund budgeted amount: \$32,600,000 (3.9%)

This fund is comprised of five components, each with its own fund balance. The five components are Minneapolis Kids, Youth and Adult Enrichment, Early Childhood Family Education, School Readiness and Adult Basic Education.

Building Construction Fund budgeted amount: \$103,000,000

(12.2%) The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or major capital projects costing \$2,000,000 or more. This is the fund that pays for land purchases, construction of new schools, or renovations of existing schools.

Debt Service Fund budgeted amount: \$78,132,877 (9.2%)

When the district sells bonds to finance new facilities or major renovation of existing facilities, the district also receives authority to levy a direct general tax upon the property of the district for the repayment of principal and interest on the bonds as due.

Budget and Financial Policies

BUDGET POLICIES

Minneapolis Public Schools is in the process of gradually reviewing and updating policies. These have not yet been revised as they were not deemed critically out of date.

3005 - Budget Original

3120 - Budget Preparation Original

3125 - Budget Preparation Original

3128 - Performance Indicators Original

3135 - Budget Review Adoption Publication Original

3142 - Internal Services Fund Original

3145 - Budget as Spending Plan Original

3150 - Budget Reports Original

3160 - Current Expenditures Original

3170 - Multi Year Capital Planning Original

3172 - Annual Capital Budget Original

3174 - Budget Preparation Original

3176 - Capital Improvements Budget Original

3178 - Coordination of Capital Budget Planning Original

3195 - Revenue Projections Original

3005

Business

Budget

The Board of Education recognizes the importance of providing an educational environment that maximizes each child's opportunity to learn. Business matters and other non-instructional business operations of the district must be constantly assessed to determine how well they enhance the instructional program.

The administrators of the district shall be responsible for the continuous evaluation of the business operations. New policies and procedures shall be recommended by the Superintendent to the Board whenever needed as long as they are in keeping with the laws of the state and the principles of fiscal responsibility.

Formerly Policy No. 3000

Policy

adopted: 4/25/67

Minneapolis Board of
Education
Minneapolis, Minnesota

revised: 10/9/73 2/26/91

3125

Business

Budget Preparation

The operating budget will describe the major goals to be achieved, and the services and programs to be delivered for the level of funding provided.

Policy

adopted: 10/30/90

Minneapolis Board of
Education
Minneapolis, Minnesota

3128

Business

Performance Indicators

Where possible, the Minneapolis Public Schools will integrate performance measurement and productivity indicators with the budget.

Policy

adopted: 10/30/90

Minneapolis Board of
Education
Minneapolis, Minnesota

3120

Business

Budget Preparation

The goal of the budget preparation process is to design a budget that meets the education goals established by the Board of Education within parameters of the financial resources available. In order to accomplish this goal, it will be necessary for the individual program managers to focus on the identification, quantification, and initial prioritization of their program's needs. The annual budget preparation should be compatible with the long-range goals of the school district.

The Associate Superintendent for Finance and Operations and the Director of Finance shall accumulate all budget requests and submit a tentative annual budget document for the School District to the Cabinet for approval. The Superintendent shall then present the administration's balanced budget to the Board for approval by June 30th of each year.

Legal Reference: M.S.121.908 Subd.3a.

Prior to July 1 of each year, the school board of each district shall approve and adopt its revenue and expenditure budgets for the next school year. The budget document so adopted shall be considered an expenditure-authorizing or appropriations document. No funds shall be expended by any board or district for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure, or prior to an amendment to the budget document by the board to authorize the expenditure. Expenditures of funds in violation of this subdivision shall be considered unlawful expenditures.

Policy

adopted: 4/25/67

Minneapolis Board of Education, Minneapolis, Minnesota

revised: 11/9/71, 10/9/73, 10/30/90

3135

Business

Budget Review, Adoption, Publication

The organization and content of the budget shall be presented to the Board of Education by the Superintendent of Schools, assisted by staff, before it is official for public review. The Superintendent of Schools may call for a public review of the tentative budget document which shall be scheduled in as many locations of the district as practical and at a date(s) to allow for public reaction in accordance with any legal requirements. The tentative budget document shall be approved by the Board by the date set in State statute and be published and distributed to all interested parties.

Policy

adopted: 4/25/67	Minneapolis Board of Education Minneapolis, Minnesota
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revised: 10/30/90

3145

Business

Budget as Spending Plan

The Superintendent of Schools shall have power to approve and direct expenditures in accordance with the budget.

Policy

adopted: 4/25/67	Minneapolis Board of Education Minneapolis, Minnesota
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revised: 10/9/73, 10/30/90

Note: Formerly numbered Policy 3170

3142

Business

Internal Service Funds

Each year the Minneapolis Public Schools will update expenditure projections for its Internal Services Funds for the next three years.

Policy

adopted: 10/30/90	Minneapolis Board of Education Minneapolis, Minnesota
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3150

Business

Budget Reports

The Minneapolis Public Schools' administration will prepare regular monthly reports comparing actual revenues and expenditures to the budgeted amount.

Policy

adopted: 4/25/67	Minneapolis Board of Education Minneapolis, Minnesota
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revised: 10/9/73, 10/30/90

Note: Formerly numbered Policy 3170

3160

Business

Current Expenditures

The Minneapolis Public Schools and each school and department within will pay for all current expenditures with current revenues.

Policy

adopted: 10/30/90	Minneapolis Board of Education Minneapolis, Minnesota
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3170

Business

Multi-year Capital Planning

The Minneapolis Public Schools will develop a multi-year plan for capital improvements and update it annually.

Policy

adopted: 10/30/90

Minneapolis Board of
Education
Minneapolis, Minnesota

3176

Business

Capital Improvements Budget

The Minneapolis Public Schools will make all capital improvements in accordance with an adopted capital improvement budget.

Policy

adopted: 10/30/90

Minneapolis Board of
Education
Minneapolis, Minnesota

3172

Business

Annual Capital Budget

The Minneapolis Public Schools will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in economic bases will be calculated and included in capital budget projections.

Policy

adopted: 10/30/90

Minneapolis Board of
Education
Minneapolis, Minnesota

3178

Business

Coordination of Capital Budget Planning

The Minneapolis Public Schools will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

Policy

adopted: 10/30/90

Minneapolis Board of
Education
Minneapolis, Minnesota

3174

Business

Budget Preparation

The budget will provide for adequate maintenance of the capital plant and equipment, and for their orderly replacement in compliance with the multi-year capital improvement plan.

Policy

adopted: 10/30/90

Minneapolis Board of
Education
Minneapolis, Minnesota

3195

Business

Revenue Projections

The Minneapolis Public Schools will estimate its revenues by an objective analytical process. The Director of Finance, under the supervision of the Associate Superintendent for Finance and Operations, will project revenue for the next three years and update this projection annually. Each existing and potential revenue source will be reexamined annually.

Policy

adopted: 10/30/90

Minneapolis Board of
Education
Minneapolis, Minnesota



Budget Development Timelines

Budget Development Timelines

The school district budget cycle is a continuous process that is mandated by state law. Each step is reviewed by the School Board Finance Committee and requires School Board approval. There are several open community meetings to provide feedback on the process. The process may be in multiple phases at any given time. The assumptions for the following school year are developed in the current school year, and levy planning is on-going.



Date	Action
August	Staff Adjustment meetings for enrollment
August	Prepare analysis of previous year revenue and expenses
August	Review Strategic goals and prepare budget process recommendations
August – September 8	Begin Levy discussion with Board Finance Committee
Late August – Early Sept	MN Department of Education begins process of recommending Governor's education budget
September 11	Board Finance Committee Presentation
September 1 - 16	Finalize staff adjustments
September 1 - 9	Prepare worksheet for department plans
Mid-September	District staff begin preparing legislative agenda
September 1 - 15	Convene committee to propose core program requirements
Mid-September	Update Budget Basics video for Community Presentations
October	Determine Class size targets
October	Prepare preliminary revenue forecast
October	Decisions on any changes in start times, program changes, etc for School Choice Guide
November 7	Referendum Vote & general elections
November 10	Proposed Property tax mailing
Late Nov – Early Dec	Board adopts legislative agenda
November 30	State budget forecast released
December 1 - 16	Departments meetings for strategic priorities
Mid December	Majority parties in house & senate name committee chairs
December 22	Review revenue forecast and enrollment projections
December 20	Truth in Taxation at School Board
December 31	Final Levy submission deadline
January 4	Legislative session begins
January 12	Departments Budget plans due to Finance
January 19	Determine Central Office vs School Staffing
January 22 - 26	Department meetings with Superintendent to review budget plans
January 22	District Parent Advisory Council meeting
January 31	Budget Tie-out Manual prepared - Programming info needed
February 7	Budget presentation to Board Finance Committee
February 15	Allocations done for schools and departments
February 15 - 28	Community & Parent Advisory Council Meetings
February 28	State budget forecast released
March 16	Budget tie-out files due
March 1 - 20	Budget tie-out files approved
Late March – Early April	Legislature sets committee deadlines including finance bills
April	Interview & Select
April	Load BTO files to SAP
May	Budget presentation to Finance Committee
May 15 - 19	Legislature is required to finish business
June 12	Board votes on budget adoption
July 1	Any new funding appropriated by the legislature will be available



Budget Development Process

Understanding the Budget Cycle

The District's budget cycle is a continuous, multi-step process that spans multiple years.

The decisions made in each step determine the options available in the following steps.

May	The District submits a five year Capital Plan to the Minnesota Department of Education. The Capital plan determines the funds needed for the Capital Services portion of the levy and the amount of bonds the district will need to issue.
October	The District updates its enrollment, revenue and expense projections for the following year.
December	<p>The Board certifies the property tax levy. The levy consists of revenue for the General Fund, Community Services, the Capital Fund and Debt Service. The district must consider the priority needs in each of these four areas, the impact of decisions on future years, and the property tax burden on the taxpayers of Minneapolis.</p> <p>The debt service portion of the levy is determined by the amount of bonds the district has issued. Most bonds require 15 years of debt service. Debt service issued on bonds sold in the fall typically begins in the following fiscal year. The needs in these areas must be balanced with the need for general fund revenue for the core work of schools.</p>
February	The District determines its preliminary budget for the following year. In budget years for State Government, including Spring 2016, the preliminary budget is based on projections about what state allocations will be. Allocations must be made before State Government has completed its work so that schools and departments can make program and staffing decisions in a timely manner.
March	The District makes allocations to schools and departments. Schools and departments determine their budgets within the parameters provided by the funding sources and the district.
June	<p>The District adjusts its budget to reflect State Government action.</p> <p>The Board adopts the final budget.</p>
October-November	The district sells the bonds that were agreed to upon as part of the previous May's Capital Plan and the levy certification process.

2018-19 Budget / HR Parameters

This document is designed to be a resource for principals and department heads as you complete the budget tie-out process, but also can serve as a helpful resource throughout the fiscal year (July 1, 2018-June 30, 2019).

This document includes information from various departments about applicable laws, collective bargaining processes, and district policies that must be taken into consideration when planning a school or department’s budget for the next year. The timeline identifies key dates for completing the budget process. The chart on the next page summarizes required and recommended elements. You can use the hotlinks in the chart to find more detailed information about each item.

There are four sections to this document:

- 1. **Reference** – Includes basic information about the process, timeline, required versus recommended items, discussion questions to support your staffing decisions, a description of all funding sources, non-salary account codes, functional areas, ELL breakdown, and classroom teachers to meet class size requirement.
- 2. **Human Resources** – Includes information about license requirements, changes to FTE, job descriptions, seniority information, etc.
- 3. **Finance** – Includes information about how various funding sources may be used.
- 4. **Services** – Includes information about the services various central departments provide, as well as information about what services schools and other departments must budget and plan for in their budgets.

You need not read the entire document from beginning to end. However, please refer to the applicable sections of this document as you plan for your budget. If you have questions about any of the information in this document, please contact the responsible department.

Budget Tie-Out Timeline 2018-2019

Month of January	BTO team offering help to new Principals/Secretaries
January 26	PD-Overview/BTO Preparation course for Directors/Principals/ Clerical Staff
February 9	SAP Position Online Form (POLF) is closed at the end of the day
February 15	Admin Portal/BTO System Training/ Workshop—Full Training
February 20	Admin Portal/BTO System Training/ Workshop—Refresher
February 23	Allocations go out to Schools and Departments
March 2 & 9	BTO Open Lab
March 14	Special Ed Contracts Due
March 16	ALL BTO files due (Schools & Departments)
March 16	All HR Forms due to HR when the files are due
March 19-Mid April	All files review by Assoc Sups, Spec Ed, Grants, Finance, and HR

Required and Recommended Elements

The table below summarizes required and recommended elements for schools. You can find additional information about each item within this parameters document. If you need assistance determining how to implement the requirements and recommendations at your school, please contact your Associate Superintendent. SERTs (Special Education Resource Teachers)

Key Element			Funding Source	Required	Recommended
Classroom Teachers for class-size requirement			Fund 1001, 1031, 1096 ONLY	X	
Voluntary Pre-K (5-sites only)			Specify in allocation	X	
Advanced Differentiation Specialist (TOSA position)			Varies		X
Secondary Observation and Coaching Support (Instructional Specialist Allocation)			Specify in allocation	X	
Licensed ESL Teachers			Title III/ Compensatory	X	
Health Service Assistant (Bell to Bell)			Varies	X	
Submit Equity Considerations for Budgetary Decisions			N/A	X	
School Secretary			Varies	X	
SERTs (Special Education Resource Teachers)			Specify in allocation	X	
Signed Family Involvement Agreement submitted			N/A	X	
Parent or Community Liaison			Varies		X
Transportation Coordinator/School Patrol Coordinator			Varies	x	
Budget for Non-Salary Expenses (copier leases, per copy clicks, cell phones, general office supplies)			Varies	x	
World Languages	Elementary	Secondary	Varies	(PYP, MYP, DP required)	X
Ethnic Studies		Secondary	Fund 1	X (High School)	
Health / Physical Education	Elementary	Secondary	Varies	X	
Fine Arts	Elementary	Secondary	Varies	X (MDE req's at least 2 arts which may include music)	
Media Specialists	Elementary	Secondary	Varies		X

Human Resources Parameters 2018-2019

Partnering with your HR Consultant is critical in ensuring accuracy and effectiveness during Budget Tie Out. We must be sure we are following all of our contractual rules and treating our employees with dignity and respect. Accurate documentation of all employee actions is critical during this time. Please communicate early and often with your HR Consultant for any questions you have about Budget Tie Out.

General Information

Definitions

Excessing: Excessing is the process used when a position must be eliminated in a program or a site. Excessed people maintain employment with the District unless it is determined there are not enough positions to match their qualifications. Please see page 23 for more information regarding excessing.

Lay off: This occurs when an employee is removed from their current position and is unable to secure another position in the district through a transfer process. Excessed employees for whom there is not another position may be laid off.

FORMS (All forms are available on the Budget Tie Out Website)

All forms must be fully completed and turned in to HR by the Budget Tie Out due date. If all forms are not completed and turned in, your school or department will not be eligible to begin hiring. It is critical that employees complete the correct form.

Non-Licensed Employee Status Change Forms

Must be filled out by an employee who is:

- Being excessed
- Taking a voluntary demotion by choosing to accept a lower FTE in their assignment
- Ending an Employment Contract (Teacher Emeritus, Family Liaison, etc.)
- Does not need to be completed by employees who are increasing their FTE unless it impacts the employee at a concurrent role at another site that causes the employee to exceed 1.0 FTE. If an employee chooses to excess themselves from your site in the change, a form must be completed.
- Does not need to be completed for an internal reassignment; your HR Consultant does need to complete a Transfer/Reassignment form for internal reassignment.
- All assignments for 2017-2018 and 2018-2019 (if known) must be listed on the form if the employee is at more than one site.

Licensed Employee Status Change Forms

Must be filled out by an employee who:

- Is being excessed
- Accepts a voluntary demotion by choosing to accept a lower FTE in their assignment

- Was hired after the start of the second semester
- Does not hold an appropriate or valid license for the 2018-2019 school year (this must happen at Tie Out, exceptions must be approved by Director, Talent Acquisition)
- Does not need to be completed for employees who are non-renewed, discontinued, or in lay-off status
- Does not need to be completed by employees who are increasing their FTE unless it impacts the employee at a concurrent role at another site that causes the employee to exceed 1.0 FTE. If an employee chooses to excess themselves from your site in the change, a form must be completed.
- Does not need to be completed for an internal reassignment; your HR Consultant does need to complete a Transfer/Reassignment form for internal reassignment.
- All assignments for 2017-2018 and 2018-2019 (if known) must be listed on the form if the employee is at more than one site.

No-Rehire Acknowledgement Forms

Following uploading of evidence and HR review, the Principal will meet with the teacher to notify them of the decision and discuss the rationale. The Principal will then acknowledge communication of the decision in HC Insights using the Probationary Rehire Decision tool. This acknowledgment will trigger an email to the teacher which indicates that the Principal has communicated the rehire decision, and will ask the teacher to log into HC Insights to review the information and acknowledge that the conversation took place (the email will provide a link to HC Insights). Finally, the teacher will acknowledge that communication of the decision has occurred.

Separation Forms

Must be completed by employees who are:

- Ending employment contracts
- Voluntarily deciding to leave MPS
- Resigning in lieu of termination
- Choosing to retire before the upcoming school year

Re-licensure/Licensure Expiration Forms

- Due to the change to the new license granting Board (PELSB) during 2018, all standard licensed teachers are being granted a one-year automatic extension. There will be no Licensure Expiration Forms required for teachers during this round of Budget Tie Out.

Employee Waiver for Leaves of Absence – Non-Licensed Staff

- Must be completed if an employee is waiving their right to return from leave to their current position at the site.

Request for Employment Contracts and Teacher Emeritus Contract

- NOTE: Parent and Community Liaisons are no longer Employment Contract positions. These positions now belong in the ESP bargaining group and must be created accurately through BTO.
- Employment Contracts:
 - American Indian Elder
 - Psychology Intern

- Teacher Emeritus
- Please remember that job descriptions must be used for Employment Contracts. They can be found on the budget tie-out website. People on Employment Contracts cannot work directly with students, provide prep, or do any work that belongs to another bargaining unit.
- Employees ending Employment Contracts must complete a Separation Form.

Teacher Emeritus

- Employees on Teacher Emeritus contracts cannot be teachers of record unless approved by the Director of Talent Acquisition for a high-needs licensure area for a period of less than one semester.
- Employees on Teacher Emeritus contracts that are under .5 FTE cannot be offered benefits in the position.

Teacher Licensure Updates

- All teachers on standard licenses are receiving a one-year extension on their expiration date. We will not be sending or collecting relicensure forms from teachers on standard licenses this year. Teachers on a Limited License will be automatically excessed unless proof of continued work towards licensure is provided; teachers in their third year of teaching who cannot provide proof of qualification for full licensure for the coming school year will be automatically excessed
- Teachers on a Community Expert license will be automatically excessed.
 - Unless previously agreed upon and in writing by Human Resources (i.e. CTE positions)
- Non-Standard licensing – Hiring teachers who are not currently licensed should be rare and will be managed by the Human Resources team. Please expect it to take additional time to complete the hire of a teacher on a non-standard license, as we must ensure we can comply with PELSB rules. We will not allow a teacher to start in a classroom until we have licensure approval. Your HR Consultant has full discretion on whether or not extend an offer of employment to a non-licensed candidate.

New PELSB Licensing

Tiered licensing – on January 1, 2018, MN moved to a new licensing board called the Professional Educators Licensing and Standards Board (PELSB). On July 1, 2018, MN will be moving to a new Tiered licensure structure.

For more specific information on the different Tiers, please visit https://www.educationminnesota.org/EDMN/media/edmnfiles/resources/TieredLicensure_Infographicpdf.pdf

Standard Licenses:

- Current 5-year Standard License (valid as of December 31, 2017) – expiration dates automatically extended by one year; automatically changes to a Tier 4 license on July 1, 2019.

- 5-year Standard License (issued between January 1 and June 30, 2018) – automatically changes to a Tier 4 license on July 1, 2019; no change in expiration date
- Applications received on and after July 1, 2018 will be processed under the new Tiered licensure structure and rules, which are being developed throughout 2017-2018.

English as Second Language Teachers (ESL):

Beginning school year 2016-2017, the Every Student Succeeds Act (ESSA) law eliminated the Highly Qualified requirement. ESSA requires that teachers must be appropriately licensed in accordance to state statutes and rules. This created an issue for ESL teachers who were deemed Highly Qualified because this enabled them to grant content credit even if they were not licensed in that content area. ESL teachers teaching core content areas and/or awarding core content credits are required to hold both an ESL license and content license or permission.

The education bill included a provision that grandfathers ESL teachers to provide instruction in a district or charter school until the end of the 2018-2019 school year who meets all three of the following criteria.

1. Held a K-12 ESL license during the 2016-2017 school year
2. Provided content instruction as a Highly Qualified teacher under the No Child Left Behind Act (reported on the Staff Automated Report as HQ)
3. Taught in a classroom where both state content standards and English Language development standards were satisfied

Human Resources will work directly with you to ensure each teacher in this situation has the correct licensure for 2018-2019. Please make sure you notify your HR Consultant of any staff in your building this change impacts.

Specific Position Information For 2018

“Behavior Deans”: Behavior Deans are not official positions with MPS. Utilization of this title across multiple job classifications (AEs, SSPAs, etc.) is putting the work being done by people with this label at risk. You must review any position you are referring to as “Behavior Dean” with your HR Consultant and ensure that the work being done fits the legitimate job classification the person is conducting. Continuing to refer to Behavior Deans across legitimate classifications could have a financial and work allocation impact that would be unmanageable for your site.

Bilingual/Bicultural classrooms: Positions created as Bilingual/Bicultural during Budget Tie Out cannot be changed to a regular elementary position once the 2018-2019 school year has begun. Individuals must hold a content license and a Bilingual/Bicultural license to teach in this assignment (i.e. Elementary and Bilingual/Bicultural). Candidates who do not have the Bilingual/Bicultural license but are filling a hard-to-fill position must provide proof of having passed the ACTFL oral exam at the “advanced” or “superior” proficiency level.

Elementary Teachers:

The Elementary Department includes:

- Classroom
- Assurance of Mastery (AOM)
- Talent Development and Gifted Education
- Title I
- Kindergarten

Employment Contracts: These are not contracts for permanent employees and employees on Employment Contract have no rights to continued employment; they cannot participate in the transfer process. Renewal annually is at the discretion of the site/program/department and must be approved by HR. A Request for Employment Contract must be completed and a new contract generated every year.

Persons on Employment Contracts:

- Cannot exceed \$30,000 in a 12-month period or \$22,000 in a school year. This includes people on multiple contracts.
- Combined weekly salary cannot exceed \$577
- Include Teacher Emeritus contracts; all salary caps apply
- Cannot be doing any work directly with students or work that belongs to another bargaining unit (exceptions for Teacher Emeritus)
- Are not Artists in Residence – these people must be hired as Independent Contracts and cannot be used to provide preps.

High-Five Teachers: Must hold a Pre-K license. There are no exceptions due to State requirements. If a High-Five classroom/program is relocated to another sites, it is considered to be moving intact even though students do not move with the program; teachers should be moved with the program to the relocated site.

Job Share: A job share is when an employee in a full-time position at one location that belongs to the collective bargaining unit, currently under contract, chooses to share the position with another member of the collective bargaining unit, currently under contract or on requested leave. Both job share employees must work the full year. Job shares cannot be created with a person who is not currently on a contract with MPS. A site that approves a job share is accepting the cost of benefits for both employees.

When a job share is dissolved:

- Both employees are from the same site and department - the more senior employee owns the position.
- Different sites – employee originally at the site owns the position and the other employee is excessed
- Different department, same site – employee originally in the department owns the position; other employee retains rights to a position at site based on seniority, if that right existed prior to job share

If one employee goes on a paid leave of absence (i.e. FMLA) and will be accessing sick leave for all or part of the leave and the remaining employee assumes the position full-time during the leave,

the working employee will be paid at the reserve rate of pay during the additional time. If the building wants the job share partner to be paid at contract rate, the building needs to fund the difference between the reserve and contract rate

Leave of Absence: Employees wishing to take a Leave of Absence for the 2018-2019 school year must submit their request for Leave by February 1, 2018.

Employees on Leave who are excessed at Budget Tie Out need to participate in Interview and Select to secure a position for the upcoming year.

Employees who are on Leave but are not excessed (maintain rights to their current position) cannot participate in Interview and Select.

Middle School, Elementary Grades: If you have a middle school or K-8 school and plan to have a standalone 6th or 5th grade classroom, you must have written approval from your Associate Superintendent and provide it to your Consultant prior to the Budget Tie Out due date. This will allow you to use elementary licensed teachers in these positions; these teachers must teach all content areas to 6th grade students and cannot teach specialized content areas.

Middle School, Secondary Grades: Teachers with high school (7-12) licensure can teach in 7th and 8th grade positions but cannot be scheduled to teach 6th grade students. We will not be getting variances for teachers if we discover they are teaching in 6th grade classrooms once the 2018-2019 school year begins.

Middle School Science: Teachers must be licensed in Science 5-8 or Science 5-9 to teach middle school science.

New Positions: No new job classification (job titles) can be added that have not gone through the formal PAQ (job evaluation) process with Total Compensation.

Parent/Family Liaisons: Parent Liaison staffing was impacted through a grievance from the ESP bargaining unit. For BTO, Parent Liaisons will no longer be Employment Contract position and will be a position that belongs to the ESP bargaining unit. More information will be provided when the full agreement has been reached between ESP and Human Resources.

Probationary Teachers: Probationary teachers are teachers who have been in a teacher position with the District for three or less consecutive years. These teachers do not have tenure and must be recommended for renewal until they have completed three consecutive years of teaching.

Principals make a recommendation for renewal or no-rehire for each Probationary Teacher on their staff roster. Teachers who are recommended for no-rehire (non-renewal) cannot participate in the Interview and Select process unless the recommendation is changed through a reappointment (through Employee Relations

or Talent Management). Principals cannot change the decision for no-rehire after the date budgets are due.

School Social Workers:

Citywide:

- If a citywide program is moved or closed, SSWs may move into a vacant SSW position at the current building at the request of the building administrator. The SSW must also consent or can elect to be excessed and participate in the transfer process. If no position exists at the site, the SSW will be excessed.
- Buildings can elect to fill vacant citywide program SSW positions with existing SSWs upon mutual agreement.

Specialist Positions:

- Different sites should consider bundling specialist positions (art, music, physical education, media) to help in the identification of qualified, committed teachers in filling individual, smaller FTEs at each site. Your HR Consultant will help you with bundling.
- Travel time must be taken from the teachers' instructional time at each site if they have more than one site per day.
- Sites will be required to split mileage reimbursement if the teacher travels between sites.

Teacher Emeritus: must be a retired Minneapolis Public Schools teacher who is selected to work part-time to provide a variety of specialized services based on an area of expertise; Teacher Emeritus contracts are Employment Contracts and are not permanent employees

Retired teachers being offered Teacher Emeritus Employment Contracts:

- Should check with TRA to determine any salary cap that may exist
- Must have at least a thirty (30) day break in service from MPS
- Must hold a current, valid, full-time teaching license (Standard or Tier 4)
- Cannot be offered benefits if the contract is below .5 FTE (it would be rare for the contract to be over .5 FTE)
- Must adhere to the same salary caps found in the Employment Contract section

Teachers on Special Assignment (TOSAs): TOSA positions are intended for highly qualified teachers who have been identified as having high-level skills that fit the unique needs of a site.

- TOSAs cannot be scheduled to be the teacher of record during the school day.
- TOSA positions must all have responsibility-specific job descriptions in order to be approved and posted.
- TOSA positions must be made available to all teachers at your site and must go through an interview and selection process at your site.
- TOSAs and Excessing:

- If hired to your site prior to becoming a TOSA (through transfer or a new hire), the teacher retains rights at your site
- TOSAs who retain rights at your building after a reduction retain rights to the department where they have spent the majority of their time teaching over the past three years (and in which they are appropriately licensed)
- If hired to your site initially specifically as a TOSA, the teacher does not retain rights at your site and must be excessed.
- These rules apply to all TOSAs, including Admin TOSAs, and Title I Content Specialists.

Licensed Positions (MFT) Budget Tie Out Information

Excessing – this process must happen when a reducing the number of staff or staff hours. Staff reduction (loss of positions or hours) must be present for excessing to occur.

- If an employee's FTE is increased, the employee cannot excess themselves to reject the increase.
- Teachers hired after the start of second semester are automatically excessed

Process and Rules for Excessing:

1. Excessing procedures identified in the Teachers' Contract must be followed (Article XV).
2. Prior to canvassing, all teachers who do not hold a permanent position and/or do not hold a license for the position for school year 2018-2019 should be excessed.
 - a. Teachers who filled positions after the start of second semester do not have permanent rights to the position and must be excessed
 - b. Teachers who do not hold a valid license for the 2018-2019 school year for the position they are teaching must be excessed
 - Including variances, limited licenses, community experts, and expired licenses (expired June 20, 2018)
 - c. Reserve Teachers are not excessed or canvassed. If you have a position budgeted for the following school year that does not have a teacher assigned, this is considered a vacancy. Reserve teachers must be released at the end of the school year.
3. Teachers who acquired their positions through the following methods shall be considered permanent:
 - a. Teachers who accepted a position during Interview and Select the prior year
 - b. Teachers who were re-appointed back to their original site after being recommended for non-renewal
 - c. Teachers who were placed in position by the Placement Committee
 - d. Teachers who were recalled as tenured teachers
 - e. Teachers who filled newly created or vacated positions prior to the end of the first semester.
4. If you need to canvass your teachers, please work directly with your HR Consultant prior to having your conversations

to ensure you have an accurate seniority list and your staffing decision adheres to all contractual and HR agreements.

5. Canvassing and excessing must be completed prior to the Budget Tie Out due date and all forms must be submitted by the meeting for final HR approval. Hiring cannot begin until all forms have been completed and submitted to your HR Consultant.
6. Teachers must be canvassed in seniority order within the licensure area/department. Only teachers in permanent positions with a valid license for the position they are teaching should be canvassed.
 - a. The amount of time a teacher works in the building does not impact the seniority order.
 - b. K-8 sites
 - Canvassing takes place by department in seniority order (Music, Art, Social Studies, Elementary, etc.)
 - If reduction is in Elementary, only include K-5 teachers in Canvassing (include 6th grade if teachers were teaching stand-alone 6th grade classrooms after getting approval the prior year at BTO).
 - If reduction is in Secondary grades, teachers in grades 6-8 in the relevant department will be canvassed.
7. Teachers will be excessed based on the department in which they are teaching during this current school year.
8. You will need to identify a day to do your canvassing and ensure you canvass all of your teachers in seniority order, including those on leaves of absence or absent on the canvassing day.
9. You cannot identify a teacher to be excessed without canvassing ALL teachers in the impacted department.
10. If a more senior teacher chooses to voluntarily excess her/himself, the teacher must complete a Licensed Employee Status Change form.
11. If there is not a more senior teacher that chooses to voluntarily excess, the least senior teacher in the impacted department is excessed and must complete a Licensed Employee Status Change form.

Helpful Hint:

A teacher can only be excessed for three reasons:

1. Reduction in their department
2. Does not have a valid license for the coming school year
3. Works at multiple sites and there is a change in FTE at one or more locations that increases their FTE to more than 1.0

Internal Reassignment of Licensed Staff:

Principals/supervisors at sites can reassign teachers within the building, including teachers who have just accepted a position at the site. Reassignment must be made in accordance with categorical and general staff allocations, policies, rules, and administrative regulations of the school district and any collective bargaining agreements with the School Board has entered into. Teachers must hold the appropriate license for the position to which they are being reassigned.

Reassignment procedure (must be completed prior to any internal reassignment):

1. Prior to internal reassignment, the site administrator shall have a professional conversation with the teacher to seek mutual understanding and agreement. This should be documented by both parties.
2. Upon written request of the teacher, the site administrator shall provide, within three calendar days, written notification of the educational reasons for the teachers' internal reassignment.
3. The teacher shall have the right to appeal the reassignment through an in-district mediation process conducted or arranged by the MFT and the Principal's Forum. This mediation must be requested in writing within three days of receiving the educational reasons for reassignment.
4. If understanding and agreement cannot be reached through the internal mediation process as described, the teacher shall have three (3) duty days to appeal the issue in writing to the appropriate Associate Superintendent.
5. The Associate Superintendent will render a decision in writing within three (3) duty days of receiving the teacher's appeal. The current teacher's position will be held until the teacher receives the determination in writing from the Associate Superintendent.

Recall of a Teacher after being Excessed:

If a site has a position restored in a department from which a teacher(s) were excessed, the site must recall the most senior excessed teacher in that department to give them the option of returning.

- Recall process and procedure is in effect until July 31, 2018.
- Positions that are restored due to resignation, retirement, a teacher voluntarily transferring out of a building, or additional funding must all follow the Recall process and procedure.
- The site must notify HR when the recall occurs by completing an Employee Recall Form

Citywide Programs

Teaching staff assigned to Citywide programs are not considered to be a part of the overall building seniority. Citywide positions are positions allocated to sites through the relevant department at Davis. Citywide program staff are not impacted by reductions being made through site-specific budgeting and structure.

- High-Five
- Autism
- D/HH (Deaf/Hard of Hearing)
- ECSE (Early Childhood Special Education)
- Hospital Agencies
- Federal Setting IV EBD (unless standalone site)
- Life Skills
- DCD (Developmental Cognitive Disability)
- CLASS (Coordinated Learning for Academic and Social Success – K-12)

- POHI (Physical and Other Health Impairments)
- SB3 (Site Based Allocation)
- SPAN (Special Programs Adolescent Needs, Secondary)
- SPEN (Special Program Elementary Needs)Related Services:
- Audiology
- D/APE (Developmental/Adapted Physical Education)
- OT/PT (Occupational and Physical Therapy)
- Psychology Services
- Speech/Language Services
- Nursing
- School Social Workers

Reassignment and Relocation of staff:

- Internal Reassignment: Cannot take place from Citywide program to building program and vice versa. Movement between programs must happen through the transfer process. (see SSW description for exception)
- Site Moved Intact: If an entire Citywide program is relocated to another site, it is considered moved intact. The staff who work with the program move with the program. Simply, if the kids in the program move, the staff who work with them will move to maintain continuity of services and support (see SSW exception)
 - This is applicable if all classrooms move to one site or if one or more classrooms are moved to multiple sites. The staff working with the students follow the students if they are moved together.
 - High Five exception: Students are only in High-Five for one year and will never move with a program. However, relocation of high-five programs is considered as having been “moved intact” and the teachers move with the program to the relocated site.
- Teachers concurrently in Citywide and site-based positions: Teachers working part-time in Citywide and site-based positions at the same location belong to both programs. They can choose to stay at the site or be moved intact with the program.
- Prep Providers for Citywide Programs: care must be taken to ensure that if a student’s IEP indicates that they are served in Special Education 100% of the time, the prep provider must be appropriately licensed in Special Education. Any position funded with Special Education dollars requires a special education license.

Leaves of Absence

- You must ensure that all employees who are on Leave of Absence are accurately entered into your Budget Tie Out file.
- If an employee is on FMLA/medical leave and is accessing their sick time at the beginning of the following school year, the position cannot be filled permanently until the employee is no longer being paid from the position (or the site can identify available funds to pay for a replacement at the same time)
- Employees who take a leave of one year or less have rights back to their position at the site.

Education Support Professionals (ESP) Budget Tie Out Information

Education Support Professional procedures are in Article XIX of the contract. The following are the active titles represented by ESP:

Associate Educator
Avid Assistant
Avid Assistant, Lead
Bilingual Program Assistant
Certified Occupational Therapist Assistant
Certified Physical Therapist Assistant
Child Care Assistant
Community School Coordinator
Educational Assistant
Family Learning Child Care Helper
Family Learning Asst. Child Care Worker
Family Learning Child Care Worker
School Success Program Assistant
Site Coordinator, GEAR UP
Site Coordinator, Minneapolis Kids
Special Education Assistant

Process and Rules for Excessing

- This is separated by school/site, department, or citywide program.
- If you need to excess an ESP position, review your seniority and plan for excessing with your HR Consultant prior to alerting a staff person they will be excessed. This will help us avoid any unnecessary or erroneous conversations.
- Language requirements in place at the time of posting and hiring should be treated as a separate “department” (i.e. AE-Behavior Resource-Spanish is excessed separately from AE-Behavior Resource or AE-Behavior Resource-Hmong).
- SEAs are the only classification that is canvassed; otherwise reductions occur through straight seniority processes.
- SEAs in a Citywide program being reduced are canvassed in seniority order within the program at the site; if no one chooses to be excessed, reductions occur starting with the least senior SEA at the site in the Citywide program.
- If a position is eliminated, the least senior person in the classification is excessed (SEAs are canvassed).
- If a position is reduced in hours per week:
 - a. The least senior person in the classification is asked if s/he wants to accept the reduction in hours
 - b. If the person declines, they are excessed from the building
 - c. The position is a vacancy and must be posted
- You must have a clear conversation with any employee being excessed to confirm with them they do not have a position at your building for the coming year and must participate in the transfer process for their job classification.

- A Non-Licensed Employee Status Change Form must be completed by the excessed employee or an employee who has accepted a decreased assignment and submitted to your HR Consultant prior to the Budget Tie Out due date. Hiring for your building cannot begin until all forms have been submitted to accurately reflect your approved file.

Associate Educators

Associate Educators are excessed by class option. Each Associate Educator can only have one class option (language requirements can be added to a class option i.e. Behavior Resource, Bilingual Spanish). Behavior Dean is not a class option and using this title may lend the site to challenges in the future. Interpreter for Hearing Impaired is no longer an ESP position; it is now its own classification. The following are the only class options recognized in the bargaining agreement:

- Behavior Resource
- Bilingual
- Community Resource
- Media Resource
- PDP Mentor
- Title I Computer Resource
- Transportation Resource
- Truancy

Citywide Programs (ESPs)

Special Education Assistants and Bilingual Program Assistants assigned to citywide programs are not considered part of the overall building seniority. Citywide program staff are not impacted by reductions that take place with building positions. The following are citywide programs:

- High-Five
- Autism
- D/HH (Deaf/Hard of Hearing)
- ECSE (Early Childhood Special Education)
- Hospital Agencies
- Federal Setting IV EBD (unless standalone site)
- Life Skills
- DCD (Developmental Cognitive Disability)
- CLASS (Coordinated Learning for Academic and Social Success – K-12)
- POHI (Physical and Other Health Impairments)
- SB3 (Site Based Allocation)
- SPAN (Special Programs Adolescent Needs, Secondary)
- SPEN (Special Program Elementary Needs)
- Internal Reassignment: Cannot take place from Citywide program to building program and vice versa. Movement between programs must happen through the transfer process.
 - Exception: Special Education Assistants can be reassigned if agreed upon by the principal and the employee

- Site Moved Intact: If an entire Citywide program is relocated to another site, it is considered moved intact. The staff who work with the program move with the program. Simply, if the kids in the program move, the staff who work with them will move to maintain continuity of services and support.
 - Exception: Educational Assistants (EAs) have contract language which gives them the option of moving with the program or being excessed and going to bidding.
 - This is applicable if all classrooms move to one site or if one or more classrooms are moved to multiple sites. The staff working with the students follow the students if they are moved together.
 - High Five exception: Students are only in High-Five for one year and will never move with a program. However, relocation of high-five programs is considered as having been “moved intact” and the staff move with the program to the relocated site.
- Excessing SEAs: If there is a reduction in a citywide program at a site, SEAs in that program will be canvassed in seniority order giving them the option to be excessed. If no one opts to be excessed, reductions occur beginning with the least senior SEA in that site’s citywide program.

Vacancies

- Sites may decide to bundle vacancies prior to posting in order to attract candidates to a possibility of higher FTE. You need to discuss this with your HR Consultant prior to bundling for approval and to confirm contractual agreements are being followed.
- All vacancies are filled through an interview and select process.
- If necessary, least senior employees in this bargaining group will be laid off to create positions for more senior employees.
 - AEs and SSPAs who are excessed and who do not secure positions through the interview and select process do not have rights to another position

Internal Reassignment

- A non-licensed employee working fewer than twenty (20) hours (non-benefit eligible) this school year at your site cannot be assigned to a twenty (20) or more hours (benefit eligible) position next school year. Additional hours need to be posted and made available to all employees.
- SEAs who are excessed can be reassigned internally to verified vacancies at a site. The reassignment must be agreed upon by the site administrator and the employee.
- SEAs can be reassigned from a Citywide program to a site and vice versa

Recall of ESP positions

If a site has a position restored in a department from which an ESP employee was excessed, the site must recall the most senior excessed employee in that classification to give them the option of returning.

- Recall process and procedure is in effect until August 1, 2018.
- Positions that are restored due to resignation, retirement, an ESP voluntarily transferring out of a building, or additional funding must all follow the Recall process and procedure.
- The site must notify HR when the recall occurs by completing an Employee Recall Form

Leaves of Absence

- A position must be held at the site for a non-licensed employee who has been/is going on leave of absence for six (6) months or less, unless they have signed an Employee Waiver form waiving their right to return to a position at the site or they have indicated that they will be on a leave of absence longer than six (6) months and for up to one year.

AFSCME (Clerical) Budget Tie Out Information

AFSCME rules for excessing can be found in Article 18.6

- Every school must have a Secretary. Approval of a Secretary at a small site of less than 1.0 FTE must be approved by the Director, Talent Acquisition
- Security Monitors cannot be used for direct student support in the hallways, in classrooms, or during lunch time. Please review the job description for accurate assignment of responsibilities.
- Hiring for vacant AFSCME positions prior to the end of the second semester will be suspended at an agreed upon date between HR and AFSCME.

Process and Rules for Excessing:

Excessing exists when a position is eliminated or there is a decrease in FTE in a classification at a site due to reduced clerical allotment.

1. If a position is eliminated, the least senior person in the classification at the site is excessed
 2. If an employee's hours are decreased, the employee will have the option of excessing themselves from the position or only that part of the position that is being changed
 - a. If the employee declines the reduced position, the smaller FTE is a vacancy and the old position is canceled
 - b. Transfer/reassignment rules are used to fill the vacancy.
 3. If an employee's FTE is increased, they do not have the option of being excessed unless they hold positions at multiple sites and the change would increase the employee to over 1.0 FTE.
 - a. If the employee desires lower FTE than after the increase, they must participate in a voluntary transfer to secure lower FTE.
- All vacant positions will be filled using the transfer and reassignment rules in the AFSCME contract. Excessed employees who do not secure a position during through voluntary transfer will secure a position during placement through District seniority.
 - AFSCME employees have district seniority; this may impact sites that do not have vacancies as positions may need to be created for more senior employees.

Recall (AFSCME)

If a site has a position restored in a classification from which an AFSCME employee was excessed, the site must recall the staff to their former position (in seniority order, if more than one person in the classification at the site was excessed).

- Staff must be recalled until the first duty day for the job classification.

Accurate Entry In Admin Portal-Employee Actions

Every position in Admin Portal must have the accurate designation in the "Emp Action" section. This information is required to ensure we are following all contractual rules and accurately representing the employment history of each of our staff members. Every action changing the employment of a staff person requires paper documentation. Do not hesitate to contact your HR Consultant if you are unsure of the correct action to enter. Please refer to the following chart to assist in accuracy:

EMPLOYEE ACTION	REASON	FORM
Termination – Prob Release-Performance	Probationary employees who are not being continued to the next year due to performance (i.e. No Rehire teachers); must be documented through Talent Management or Employee Relations	NA
Termination – Discontinuance of Contract	Only to be used for people on Employment Contracts not continuing to the next year (i.e. Teacher Emeritus); this does not apply to the majority of our employees	Separation Form
Termination – Prob Release-Staff Reduction	Do not use unless you have official notification from Director, Talent Acquisition	NA
Termination – Personal Reasons	All employees who have voluntarily chose to leave MPS	Separation Form
Termination – Moving out of CE Assignment	Employees who are leaving a concurrent assignment, but their FTE is not impacted	Transfer/Change Form (HR)
Retirement – Retirement	Employees choosing to retire prior to the coming year	Separation Form
Transfer/Change in Position – Voluntary Demotion	Employee who is staying at the site, but accepting a lower FTE.	Employee Status Change Form
Transfer/Change in Position – Change of Assignment	Employee who is staying at the site/department, but changing to a new position. Must be verified by HR that it follows contractual rules.	Transfer/Change Form (HR)
Transfer/Change in Position – Excessed	Employees who are leaving a site/department due to reduction.	Employee Status Change Form
Transfer/Change in Position – Partial Excess	Employee is a teacher and wants to retain rights to current FTE, but position is being decreased or an increase brings them over 1.0 FTE due to concurrent position. Staying in this position, but still has rights to full FTE. Only applies to teachers.	Employee Status Change Form (Licensed)
Transfer/Change in Position – Temp/Reserve Assign End	Employees who were filling in a temporary position during the year and the position is now ending (all temporary positions should end).	N/A – HRIA/HR Action in SAP
Concurrent Hire	DO NOT USE	
Leave of Absence – Active/Paid	Employee currently in position has requested a leave of absence for the upcoming year.	Leave of Absence Request
Leave of Absence – Inactive/Unpaid		Leave of Absence Request
Transfer/Change in Position – Transfer into New Location	Employee's position is closed, but the employee is not excessed due to securing another position at another location.	Transfer/Change Form (HR)
Currently Vacant – No Current Employee	Position does not have an employee in it and is being closed.	N/A
Transfer/Change in Position – Increase in Hours	Employee filling the position is increasing their FTE. An employee currently holding a position being increased cannot decline an increase. No employee in the position and the position is being increased.	Transfer/Change (HR)
Transfer/Change in Position – Change/Update Location	DO NOT USE	N/A
Transfer/Change in Position – Decrease in Hours	No employee in the position and the position is being decreased.	N/A

Finance

This section of the manual is designed to provide an overview and details regarding the allowable uses of various funding sources. In addition to the information contained in these parameters, any planned purchases/positions must comply with applicable laws and district policies and procedures.

Achievement and Integration (AI) Parameters 2018-19

The Legislature established the AI Program and funding in order to pursue the following goals (Minnesota Statutes, Section 124D.861):

- Increase racial and economic integration
- Increase student academic achievement
- Create of equitable educational opportunities
- Reduce academic disparities

Schools that have been designated by MDE as Racially Identifiable School (RIS) sites will receive a per-pupil allocation of Achievement and Integration (AI) Program funding. You should consider how to you use your Achievement and Integration (AI) funding, along with

any Q Comp, Title, or other allocations, in order to strategically and resourcefully fund site and district priorities. The guidance below details what are allowable and prohibited uses of AI funding at the school level. AI Program funding uses funding code Fund 1005.

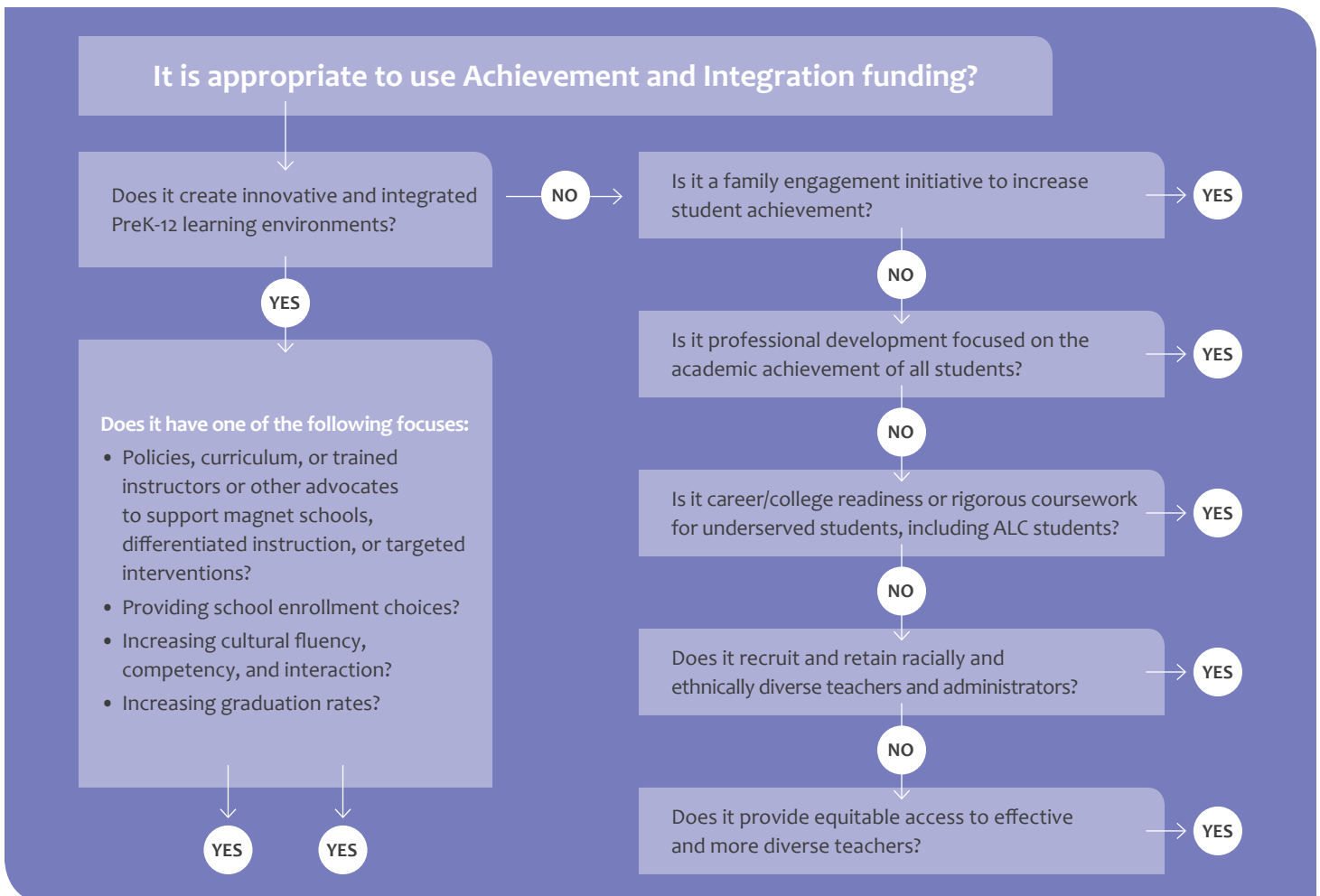
If you have been allocated AI funding, you must submit a line-item budget and a plan for how you will use the funding prior to the due date for Budget Tie-Out:

- The document to use for your line-item budget for AI funding will be shared with you through Google Drive around the time you receive your budget allocation
- You can submit your plan for use of your AI funding using this Google Form

Your line-item budget and plan must be approved by the Manager of Equity and Integration. Allocations that do not meet the following guidance will not be approved.

Allowable Uses of Achievement and Integration Funds

This flowchart can help you identify the allowable uses for AI Program funds



You must be able to prove that there is rigorous, objective research that shows any funded program or practice is effective in a context similar to your own.

Prohibited Uses of Achievement and Integration Funds

First and foremost, Achievement and Integration funding must be used to supplement, and not supplant, required programming.

Funding may not be used at the school level:

- To supplant district efforts (AI revenue may not be used to fund existing positions unless staff in those positions are taking on new responsibilities for interventions or activities listed in a RIS school's AI plan)
- For continual technology purchases (may only be used for an initial buy)
- For any English Learner, Special Education, or Adult Education programming
- For capital improvements

Process for Requesting a Revision for Use of Achievement and Integration Program Funds

In the event that you want to revise your plan for use of Achievement and Integration Program funds after Budget Tie-Out, you will need to complete a Budget Revision Form. Contact the Manager of Equity and Integration to request the form.

Career & Technical Education (CTE) Parameters 2018 - 2019

All CTE Perkins and CTE Levy fund expenditures must adhere to the following parameters:

CTE teachers must be properly licensed, according to the Minnesota Department of Education (MDE) in a manner that allows them to be eligible to draw Carl D. Perkins Federal Grant and CTE Levy funds. Please work with the CTE department and Human Resources if you have questions related to eligibility.

- **CTE teachers must teach state-approved CTE courses in state-approved programs of study according to the Minnesota Department of Education** (MDE and MNSCU continuously monitor compliance). All MPS CTE courses are in the 90000 series. Please call the CTE department for assistance related to programs/courses that have been approved.
- **FTEs associated with CTE teaching positions cannot be cashed in or changed to fund non-CTE teaching positions.** All CTE licensed positions are used to leverage funding in future school years. If you do not have a need for the positions that are allocated for your school site please contact Director of CTE.
- **CTE funds from Carl D. Perkins Federal Grant or the CTE Levy are designated by legislation to be used ONLY for 9th – 14th grade programming.** Approval to spend outside of this con-

straint is very limited and requires MDE or Minnesota State (formerly MNSCU) approval.

- **Only enrolled CTE students and CTE teachers with appropriate CTE licenses may use Perkins and CTE Levy purchased CTE lab equipment.** (unplanned, unrepeated incidental use may be allowed upon written approval by MDE and MPS CTE director)

CTE/STEM Methodology of Allocation

Contact department: CTE/STEM

Phone: 612.668.5377

Methodology of allocation for Perkins funds (not CTE Levy dollars*):

- The annual Perkins budget for MPS Career & Technical Education is approximately \$550,000 supporting eleven programs of study, 26 CTE teachers, and serving approximately 3,000 9-12th grade students annually, and supporting career exploration experiences for approximately 2,000 8th grade students annually.
- CTE allocations support staff, approved instructional materials, and CTE training.
- Allocated building level funds will also be used for the support of CTE positions and materials as required to meet “maintenance of effort” mandates.
- MPS CTE resources are jointly managed by MCTC (our Minneapolis Consortium Partner) and industry partners who serve on the Minneapolis Perkins advisory board. A joint application for funding is submitted annually (in May) to MDE/Minnesota State for approval. Funded initiatives are not guaranteed from one school year to the next.
- Perkins funds should be used as a catalyst for innovation and improvement, not year-to-year consumable supplies. General fund/CTE Levy-able funds should be used for year-to-year consumable supplies.

*CTE Levy funds are allocated through a separate process from Carl D. Perkins funding.

Required uses of CTE allocations (non-negotiables):

In order for MPS to maintain CTE funds, the following must be maintained:

- CTE programs of study and coursework must be submitted to the state via the MPS Director of CTE and approved MDE on an annual basis.
- High school administrators and MPS CTE staff must work collaboratively to complete required state/federal reporting (i.e. annual performance report, Carl D. Perkins funding requests, purchase approval forms, p-file data, licensing requirements, program recertification requirements, advisory meetings, etc.)
- CTE Teachers must hold appropriate CTE licenses to teach CTE programs/courses as documented in MDE – Table C (<http://education.state.mn.us/MDE/dse/cte/tl/lic/>).

Other permissible uses of CTE allocations (pre-approval may be required by MDE):

The MPS CTE director in conjunction with the Minneapolis Consortia Advisory Group and MDE/Minnesota State may also approve funding for the following items/activities with Carl D. Perkins federal fund dollars:

- **Professional development** of CTE teachers.
- **Lab equipment** improvements in alignment with industry standards.
- **End-of-Course Technical Skills Assessments** for high school CTE courses (not PSEO).
- **Fieldtrip busses** and substitute teachers may be provided so student can visit post-secondary opportunities and/or to visit business partners to view worksite practices as an experiential learning opportunity aligned with state-approved programs of study or federally-approved career & technical education student organization (CTSO) activities.

Non-allowed uses of CTE allocations:

- CTE allocated FTEs cannot be used for non-CTE permissible duties or activities unrelated to state-approved CTE programs of study/courses.

CTE Levy* permissible expenses:

The Career Technical Education (CTE) Levy is a permissive levy for school districts to provide extra support based in part on the district's CTE expenditures. Minnesota Statutes, section 124D.4531, as modified by the 2014 Legislature, allows a district with a career and technical program approved under this section to be eligible for career and technical revenue equal to 35 percent of approved expenditures in the fiscal year in which the levy is certified. Districts submit anticipated CTE expenditures each year in the spring for the coming school year, and detailed information about actual CTE expenditures each fall for the previous school year. (The dual reporting is required due to the legislative timing of the levy.)

UFARS codes that can be reported annually as CTE Levy-able expenses when spent on state-approved CTE programs of study and appropriately licensed CTE teacher activities**:

Special finance coding needs to occur at the site level when CTE Levy-able expenses occur and be reported via the online CTE Levy reporting system by the MPS CTE director each September of the following school year – CTE Levy reimbursements will be reinvested in CTE programming upon receipt from the state of Minnesota.

****Allowable CTE Levy UFARS Codes:**

514000 Licensed CTE Classroom Teachers
514300 Licensed Instruct. Support
518500 Extended time -CTE Teachers
530500 Consulting Fees/Services
536500 Inter-depart. Transportation

536600 Travel, Conv and Conferences

543300 Individualized Instruction Materials

549000 Food (required for use in CTE courses)

*CTE Levy funds are allocated through a separate process from Carl D. Perkins funding.

Additional CTE Allocation Resources:

For additional information re: allowable/unallowable expenses and permissible/non-permissible activities that are funded with CTE Levy dollars or Carl D. Perkins grant funds please refer to the latest edition of the:

- Perkins Operational Handbook,
- Minnesota Statute,
- Federal Carl D. Perkins legislation,
- Minneapolis Consortia approved Perkins application
- MPS CTE Director or Perkins Coordinator

Perkins Operational Handbook:

https://www.mnscu.edu/system/cte/consortium_resources/documents/Perkins-IV-Operational-Handbook-2016.pdf

Minneapolis Consortia Approved Perkins Application:

https://www.mnscu.edu/system/cte/consortium_resources/local-applications.html

Minnesota Career Technical Education Levy Information:

<http://education.state.mn.us/MDE/dse/cte/pol/levy/index.htm>

Class-size Requirement (Fund 1096/1001-Class Size)

Based on the projected student enrollment for next year, each site is required to have a specific number of classroom teachers to meet their class size. To meet this requirement, sites are given an allocation to strictly buy classroom teachers and prep teachers. This

budget is broken down into two pots of money (Referendum fund 1096 and Class size-General fund 1001). If additional teachers are needed, you may use Compensatory Ed fund 1031 to buy additional teaching positions.

Grade	K	01	02	03	04	05	06	07	08	09	10	11	12
Class Size Targets	24	24	25	26	28	28	32	32	32	36	36	36	36
Class Size Targets for High Priority	18	18	18	18	24	24	28	28	28	36	36	36	36

Allowable funding sources:

1001—Class Size-General fund

1096—Class Size-Referendum

Positions by subject area that can be funded with class size budget:

Art Teachers
Elementary Teachers
English Teachers
Foreign Language Teachers
Health Teachers
Math Teachers
Media Teachers
Music Teachers
Physical Education Teachers
Reading Teachers
Science Teachers
Social studies Teachers
Technology Teacher

Positions that cannot be funded with class size budget:

ESL Teachers
Psychologists
Special Ed teachers
Social workers
TOSAs
Non-licensed positions

Exception: Special Ed sites, special positions can be funded by the class size budget

Compensatory Education Parameters 2018-2019

Minnesota State Statute Section 126C.15 subd. 1 provides that compensatory revenue is "...used to meet the educational needs of pupils who enrolled under-prepared to learn and whose progress toward meeting state or local content or performance standards is

below the level that is appropriate for learners of their age."

Based on the above state, the following are acceptable uses of compensatory funds:

- Employing additional teachers and teacher aides to provide individualized remedial instruction in reading, language arts, mathematics, and other content areas or study skills
- Employing additional teacher and aides to provide services to students in need of special education or ELL services
- Employing additional teachers to lower class size or do team teaching
- Conduct all-day kindergarten
- Provide programs designed to increase the academic achievement of struggling learners by:
 - Employing additional teachers and/or teacher assistants to provide remedial instruction in reading, language arts, mathematics, and other content areas including study skills;
 - Providing ELL teachers/assistants;
 - Providing SERT services;
 - Employing additional teachers to lower class size or do team teaching;
 - Employing additional kindergarten teachers;
 - Conducting all-day kindergarten;
 - Providing health services;
 - Providing counseling/guidance services;
 - Providing social worker services;
 - Providing psychological services;
 - Providing a safe/secure environment;
 - Providing programs to enhance students' self-concept;
 - Conducting after school or summer programs at your site by contracting with community-based organizations (CBOs);
 - Purchasing instructional materials;
 - Purchasing technology equipment or software;
 - Enhancing parental involvement;
 - Conducting staff development consistent with site/district

staff development plans to improve remedial/intervention skills; and/or

- r. Creating programs to reduce truancy.

Multilingual Department Allocation Parameters 2018-19

Phone: 612-668-0174

Email: Multilingual.Department@mpls.k12.mn.us

After having reviewed your 2017-18 ESL service numbers and the projections for next year, the Multilingual Department has established ESL FTE Budget Allocations for each building with a 1:50 caseload. Your school's ELL allocation may be used only to purchase licensed ESL teachers. Any exceptions must be brought to the Associate Superintendents and the Multilingual Department for approval.

As in past years, Lead ESL teacher time has been allocated to buildings based on the formula in the Multilingual Program Framework. For 2018-19, Lead teacher allocations at high density sites (27% or more ELs) and high schools were increased to a minimum of .5 FTE of Lead ESL teacher time. This increased allocation is to be used for coaching of classroom/content teachers, as well as coaching of Voluntary PreK classroom teachers at sites with those programs. At these sites, principals shall consult with the Multilingual Department to reassign the Lead teacher role as needed to fit the expanded responsibilities and skills of the role.

For 2018-19, 100% of the allocation for licensed ESL teachers will be funded from district funds. Schools will no longer be required to contribute 27% from other building funds (such as Comp Ed or Fund 1001) as they have in the past.

Support Expectations. As you know, the framework requires that all English Learners (i.e., ESL=Y) receive English Language Development services by a licensed ESL teacher. The amounts and types of services, however, vary by English Proficiency Levels:

- **WIDA Levels 1 & 2 for K-5 and Levels 1, 2, 3 for 6-12 (i.e., beginners)** should receive service in two different settings:
 - **English Language Development support** in a pull-out, small-group setting, and
 - **Language Support for Grade-Level Content Learning** via GLAD strategies (K-5 pilot sites) or co-teaching by a classroom/content teacher and an ESL teacher in at least one content class. Language development within the Literacy block (K-5) should be the prioritized area of focus for collaboration, followed by social studies and science.
- **WIDA Levels 3 & 4 (intermediate students)** should receive support for English Language Development and Language Support for Grade-Level Content Learning, but both of these supports can occur in a single content class via GLAD strategies (K-5 pilot sites) or co-teaching by a classroom teacher and an ESL teacher. Language development within the Literacy block (K-5) should be the priori-

tized area of focus for collaboration, followed by social studies and science.

Please begin developing your Site Plan of Service for English Learners

We request that each school submit a Site Plan of Service for ELs to demonstrate planning for EL best practices and to comply with state and federal requirements. Site Plans of Service include two parts: 1) An EL Program plan for your school, and 2) Preliminary ESL teacher schedules. We realize that it will be challenging to put together a Plan of Service before you receive 2018 ACCESS scores in late May; however, we request that you submit a **preliminary draft for planning purposes by March 29, 2018**. The Multilingual Department will work with the Lead ESL teachers to support and clarify expectations for the Site Plan of Service.

Some guidelines for Site Plans of Service for ELs:

- Support for English learners is part of core instruction of an EL's day. Except for Level 1 and 2 pull-out at the K-5 level, support should be scheduled as part of a student's classroom schedule wherever possible.
- All buildings accept English learners at all levels and from multiple language backgrounds, including newcomers. At times it is necessary to adjust Site Plans of Service and ESL teacher schedules to accommodate newly enrolled ELs.
- All ELs must receive service from a licensed ESL teacher. ELs should be clustered into co-taught and collaboration classes. It is optimal for clustering to reflect school demographics; best practices for clustering shows between ¼ up to ½ of a class composed of ELs is acceptable.
- Sites are expected to provide student appropriate core instructional materials necessary to support key learning and language development needs of ELs. The Multilingual Department will provide supplemental instructional materials such as English Now curriculum for newcomer students and Learning A-Z subscriptions. For DDL programs, core instructional materials in the appropriate languages should be provided through the same process as other core materials are provided.
- The NABAD programs for newcomer students will continue at Andersen and Sullivan during 2018-19 and may be adapted at the discretion of those sites to increase mainstreaming opportunities. Imagine Learning licenses will be provided by the Multilingual Department.
- The Multilingual Department prioritizes ELA/literacy first for coaching and content collaboration, followed by social studies and science. We strongly recommend supporting ELs in math through EA support, consultation and co-planning, and quality PD for math teachers.
- **The lead ESL teacher will play an important role in developing the Site Plan of Service.**

To ensure that we have time to review your plans, please complete a Site Plan of Service for ELs by March 29, 2018 by completing the template for your site that will be shared through Google Drive. For

support with the Site Plan of Service, please contact your Multilingual Program Facilitator.

ESSA/Title I Parameters 2018-2019 Introduction

Federal guidance requires the district to allocate Title I funds to all schools where at least 75% of the student population is eligible to receive free/reduced price meals. Additionally, the guidance clarifies that sites where less than 35% of the student population are eligible for free/reduced priced meals are not eligible to receive Title I funds. Title I has two types of programs: schoolwide and targeted assistance. Both types of programs must follow federal rules for education grants and the Every Student Succeeds Act (ESSA)/ Title I expectations and rules. In addition, there are program specific expectations and rules for schoolwide and targeted assistance programs.

Schoolwide Program

A schoolwide program uses its Title I allocation to improve the entire educational program of the school in order to raise academic achievement for all students, particularly for those children who are consistently or chronically underserved based on each school's comprehensive needs assessment. The students and teachers are no longer labeled "Title I"; instead the entire school is considered a Title I school. A schoolwide program is built upon schoolwide reform strategies rather than using the school's Title I allocation to "fill gaps" in the budget (i.e. "buying up" positions).

Schoolwide programs meet this provision by combining all resources to achieve a common goal. A school must have at least 40% of its enrollment receiving free/reduced price meals to be eligible to be a schoolwide program. Schoolwide programs must use Title I funds for prioritized educational needs which are based on the school's comprehensive needs assessment and aligned to school improvement plan.

There are three required components of a schoolwide program that are essential to effective implementation: conducting a comprehensive needs assessment, preparing a comprehensive schoolwide plan, and annually reviewing and revising, as necessary, the schoolwide plan. As the School Improvement Plan (SIP) serves as the Title Schoolwide Plan, completion of these requirements is already embedded in the online School Improvement Planning Portal:

- Conducting a comprehensive needs assessment: The school must conduct a comprehensive needs assessment to ensure that a school's comprehensive plan best serves the needs of those children who are consistently or chronically underserved so that they meet Minnesota Academic Standards. Through the needs assessment, a school must consult with a broad range of stakeholders, including parents, school staff, and others in the community, and examine relevant academic achievement data

to understand students' most pressing needs and their root causes. (ESEA section 1114(b)(2); 34 C.F.R. § 200.26(a)). Where necessary, a school should attempt to engage in interviews, focus groups, or surveys, as well as 43 review data on students, educators, and schools to gain a better understanding of the root causes of the identified needs.

- Preparing a comprehensive schoolwide plan: A plan which describes how the school will improve academic achievement throughout the school, but particularly for the lowest-achieving students, by addressing the needs identified in the comprehensive needs assessment. (ESEA section 1114(b)(7)). The schoolwide plan must include a description of how the strategies the school will be implementing will provide opportunities and address the learning needs of all students in the school, particularly the needs of the lowest-achieving students. (ESEA section 1114(b)(7)(A)(i), (iii)). The plan must also contain descriptions of how the methods and instructional strategies that the school intends to use will strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, including programs and activities necessary to provide a well-rounded education. (ESEA section 1114(b)(7)(A)(ii)). To ensure that the plan results in progress toward addressing the needs of the school, the plan should include benchmarks for the evaluation of program results. This plan may be integrated into an existing improvement plan.
- Annually evaluating the schoolwide plan: Using data from the State's assessments, other student performance data, and perception data to determine if the schoolwide program has been effective in addressing the major problem areas and, in turn, increasing student achievement, particularly for the lowest-achieving students. Schools must annually revise the plan, as necessary, based on student needs and the results of the evaluation to ensure continuous improvement. (ESEA section 1114(b)(3); 34 C.F.R. § 200.26(c)).

Targeted Assistance Programs

A targeted assistance program targets its services for specific, identified children. The children are selected for services solely on the basis of academic need, not the low-income formula. A targeted assistance program must include the eight components set out in the statute (ESEA section 1115(c)). In targeted assistance programs, all expenses must support ONLY the identified targeted students.

Program Planning and Budget

Each school must submit the Title I Budget Worksheet because MPS must document that schools are using their Title I funds to:

- Improve academic achievement for all students (schoolwide programs) and identified students (targeted assistance programs)

- Engage families and facilitate activities that allow for increased family involvement in each school's Title I programming;
- Demonstrate how children who are consistently or chronically underserved will meet Minnesota Academic Standards;
- Meet the needs identified in each school's comprehensive needs assessment; and
- Align directly with the School Improvement Plan (SIP) through the implementation of targeted strategies and professional learning communities (PLCs).

Title I Budget Priorities

All positions and non-salary expenditures funded with Title I funds must show direct support for the strategies outlined in the SIP. The SIP and Title programs will be aligned to the district's priorities:

1. Literacy
2. Multi-Tiered Systems of Support (MTSS)
3. Equity
4. Social-Emotional Learning

*Math - Schools should also have a math goal and aligned to strategies in the SIP. The Title I budget can also be aligned to math, but the overall emphasis is to align to the four priority areas.

Examples of Uses of Title I Funds

- High-quality preschool or full-day kindergarten and services to facilitate the transition from early learning to elementary education programs.
- Instructional coaches to provide high-quality, school-based professional development.
- Educational staffing to increase learning time.
- Teachers who hold a valid Minnesota teaching license and/or special permission for the subject and grade range of the teaching assignment
- Non-licensed staff members who meet the federal definition of "highly qualified," including EAs, AEs, BPAs, SSPAs who are providing instructional activities.
- Evidence-based strategies to accelerate the acquisition of content knowledge for English Learners.
- Activities designed to increase access and prepare students for success in high-quality advanced coursework to earn postsecondary credit while in high school (e.g., Advanced Placement, International Baccalaureate, early college high schools, and dual or concurrent enrollment programs).
- Career and technical education programs to prepare students for postsecondary education and the workforce.
- Counseling, school-based mental health programs, mentoring services, and other strategies to improve students' nonacademic skills.
- School climate interventions (e.g., anti-bullying strategies, positive behavior interventions and supports).
- Multi-tiered systems of support (MTSS) strategies intended to allow for early identification of students with learning or

behavioral needs and to provide a tiered response based on those needs.

- Activities that have been shown to be effective at increasing family and community engagement in the school, including family literacy programs.
- Devices and software for students to access digital learning materials and collaborate with peers, and related training for educators (including accessible devices and software needed by students with disabilities).
- Two-generation approaches that consider the needs of both vulnerable children and parents, together, in the design and delivery of services and programs to support improved economic, educational, health, safety, and other outcomes that address the issues of intergenerational poverty.
- Class size reduction (to implement co-teaching model or add an additional section; not to "buy up" a position)
- Additional instructional support for reading, math and science (may include technology)
- Reserve Teachers (while classroom teachers attend supplemental professional development)
- Extended time for teachers (related to strategies and/or goals identified in your school's SIP)
- Family or Community Liaison, Educational Assistants, Associate Educators, Bilingual Program Aides, and School Success Program Assistants for additional educational support
- Teacher Emeritus to provide staff development and/or coaching
- Transportation of families to parent meetings (excluding IEP and 504 meetings)
- Field trip buses for educationally-related field trips
- Contracted services (related to strategies and/or goals identified in your school's SIP)
- A portion of your school's postage (supplemental and may not be used for required mailings)
- In state conference registration & fees for supplemental staff development opportunities aligned to your school's SIP.
- Light refreshments and snacks for academic parent meetings not to exceed \$5.00 per person.

Title I may NOT be used to fund:

- Food for staff
- Staff for in-school suspension (or other reactive behavior support)
- Secretaries, Clerks, or Office Specialists
- Staff assigned as Testing Coordinators, Bus Monitors, Lunch Monitors, or Recess Monitors
- Nurses, LPNs, or Health Service Assistants (HSAs)
- Translators for parent/teacher conferences or IEP meetings (required by Title VI of Civil Rights Act)
- ELL Teachers (Title I may not be used to meet the number of ELL teachers the district requires a school to have. Title I may be used to add additional ELL teachers).

Family Involvement Set-Aside

The Family Involvement allocation must be given to schools as a distinct allocation and must be spent only on academically related family involvement activities. Functional area 216.401.638 will be used for your school's family involvement allocation.

- The Family Involvement set-aside may be used to fund: Staffing (or portion) for a family liaison, associate educator, Educator Assistant or School Success Program Assistant who works with families and the community. The district is recommending that Title I schools provide staffing for a family liaison if their total student count is 300 students or more. Title I schools may choose to use Title I dollars or another funding source to staff the family liaison. The following chart is the Family Liaison FTE requirement based on students count.
 - 0-299 students: 0 FTE
 - 300-499 students: .2 FTE
 - 500-799 students: .5 FTE
 - 800 or more students: 1.0 FTE
- Books/workbooks (under the cost of \$5) for students to take home and work with parents.
- "Snacks and light refreshments" limited to \$5/person for parent/family engagement meetings which are educationally related.
- A portion of your school's postage budget to send home fliers related to family engagement opportunities.
- A portion of your school's paper budget to print documents related to family engagement opportunities.
- Contractors or professional speakers (assumes current staff is unable to provide the training) to meet/talk with family about technology, school climate, and community opportunities.
- Bus, taxi, and Uber transportation for families to attend school meetings/Family Night.
- Translation services for families to better understand academic information being provided to their children.
- Extended time for teachers and staff to visit families at home to discuss their student's education (includes travel costs for these staff who visit parents)
- Supplies and/or materials to be used during parent engagement events (i.e. pens, pencils, notepads, etc.)
- Translator headsets in order to make parent meetings more efficient and welcoming to all parents.

The Family Involvement Set-Aside may NOT be used to fund:

- Costs associated with ceremonies, banquets, or celebrations.
- Costs associated with entertainment, recreation or social events.
- Costs related to fundraising activities.
- Translation services during Parent/Teacher conferences

Budget Codes for Title I

Grant #: 2430030000

Internal Order #: 2430030000

Fund #: 5023

Functional Areas:

- Title I Basic: 216.401.000
- Title I Family Involvement: 216.401.638

*Budget Reallocations between different functional areas are not allowed.

Title I Position budgeting:

- Use the average salary table and grids for all school positions and include fringe benefits.
- Budget fringe at 20% for extended time and reserve teachers and teacher emeritus contracts.
- Budget fringe at 36% for all salaried positions and other employment contracts (Parent & Community Liaisons).

Time & Effort

When funding positions with federal funds including Title I, it is necessary to consider the federal time and effort requirement for all staff funded with federal funds, including full-time staff, part-time staff, reserve teachers and extended time. Recipients (employees) of federal education funds are required to certify the time spent and activities performed for the federal funds. Every position (employee) not 100% federally funded through one funding source are required to complete the Time and Effort documents each payroll reporting period. This certification is done through the time and effort forms via the district website.

*In order for the employee to complete the forms accurately, it is very important for administrators to discuss with each federally funded (including Title I) staff member why they are funded this way and what job responsibilities/activities they perform are appropriate for the federal funded portion of their position.

How does this certification take place?

- Employees funded through one federal funding source (example: 100% of their time is coded to Title I): Periodic Certification Form completed twice per year certifying that the employee has been working solely in activities supported by the federal funding source. This certification is completed by the supervisor with direct knowledge of the employee's work.
- Employees funded with multiple funding sources, with at least one source being federal funds (example: 50% coded to Title I, 50% coded to Referendum): Must complete a Bi-weekly Certification Form, and this form must correspond with the pay period worked. These records must document the portions of time and effort dedicated to Title I and to the other revenue sources. The time and effort record must be completed after-the-fact (not estimated or budgeted) and account for the total time the employee is compensated. The record must be prepared every

pay period and must be signed by the employee and countersigned by an administrator or supervisor. Time & Effort is now all done electronically through the staff time and effort web site <http://timeandeffort.mpls.k12.mn.us/>. Directions are located on the front login page.

- Administrator Monitoring (certification and approval) for Biweekly Certification and Periodic Certification can be found on the Minneapolis Public School's Administrative Portal: <http://adminportal.mpls.k12.mn.us/>
- Extended Time: Time & Effort is now required for extended time. Time and Effort for extended time is entered and approved only in the SAP ESS module. Short text must be included to describe the work performed. Extended time funded with federal funds may only be approved by a supervisor with knowledge of the work performed. File loads are no longer permitted with grant funds.
- Reserve Teacher Time: Time & Effort is also required for reserve teacher time.
 - You must obtain a Conference Billing form for all teacher absences funded with Title I funding, or any other federal funding source. These forms must be forwarded to Finance for approval and processing.

Federal Education Grants – Allocable Expenditures & Documentation

Statutes, regulations, OMB documents, and guidance govern the use of funds from the U.S. Department of Education to school districts. Statutes include both the specific law that establishes a program (e.g. ESSA, Perkins, etc.) and the General Education Provisions Act (GEPA). Regulations include both specific program regulations and the Education Department General Administrative Regulations (EDGAR). The omni-circular sets federal cost principles. All of these, combined with the specific grant application and award and district policy must be taken into account when determining whether a grant can pay for a particular expenditure.

When trying to make a determination about whether an expense is allowable, a grant manager should ask if the proposed cost is:

- Consistent with federal cost principles set in the omni-circular
- Allowable under the relevant program
- Consistent with program specific fiscal rules
- Consistent with EDGAR
- Consistent with special conditions imposed on the grant
- Consistent with the underlying needs of the program

Note: an important principle is “this year’s money for this year’s kids.” This means that supplies and materials purchased with your FY19 budget must be used in the 2018-2019 school year.

Federal Cost Principles Set in the omni-circular.

All costs must be:

1. Necessary

2. Reasonable
3. Allocable
4. Legal under state and local laws
5. Conform with federal law and grant terms
6. Consistently treated
7. In accordance with Generally Accepted Accounting Principles (GAAP)
8. Not included as match
9. Net of applicable credits
10. Adequately documented

To determine if an expense is necessary, ask yourself:

- Do I really need this to run the program?
- Do I have existing resources I could use?
- Is this the minimum amount I need to spend to meet the program need?

To determine if an expense is reasonable, ask yourself:

- Is the expense targeted to valid programmatic/administrative considerations (identified in your SIP)?
- Do I have the capacity to use what I am purchasing?
- Did I pay a fair market price? Can I prove it?
- If I were asked to defend this purchase, would I feel comfortable?

Allocable means you can only charge an expense to a grant in proportion to the value received by the grant's program. For example, if a staff member is working on a grant half time and on another program half time, then only half the cost of the person's computer can be charged to the grant.

Find OMB omni-circular at <http://www.whitehouse.gov/omb/circulars>

For additional information about Title I allowable costs, please contact Finance at 612.668.0476.

For Title I program questions, please contact REAA at 612.668.0576.

ESSA/Title II Parameters Overview 2018-2019

Introduction

The Title II program under ESSA continues to focus on raising student achievement by improving the quality of teachers, principals, and other school leaders. Title II provides resources for the implementation of professional learning for educators and adheres to the understanding that high quality professional learning should be sustained, intensive, collaborative, job-embedded, data-driven, and classroom-focused.

Since ESSA no longer adheres to NCLB's definition of “core academic subjects” regarding allowability, Title II resources can be used for professional development to support educator effectiveness for teachers of every subject, principals, and paraprofessionals, including early childhood.

The non-regulatory guidance also recognizes that educators learn best when they can collaborate and apply what they learn by

explicitly requiring ongoing job-embedded activities that improve instruction. Therefore, resources to support the implementation of PLCs can be supported. ESSA also supports professional learning related to teacher leadership, aligning supports for ILT and PSWE leadership teams, as well as other Q-Comp teacher leadership positions.

Title II also promotes the ongoing professional development aimed at cultural competency and responsiveness and equity coaching, designed to improve conditions for all educators and students, including educators and students from underrepresented minority groups, diverse national origins, English Language competencies, and varying genders and sexual orientations.

The Federal guidance also requires local districts to coordinate professional learning with district strategic goals, related strategies, and programs to improve educator effectiveness.

Districts are required to develop a comprehensive needs assessment “in meaningful consultation with a broad range of stakeholders and should examine relevant data to understand students’ and educators’ most pressing needs, including the potential root causes of those needs given the local context.

Once the needs assessment has been completed, districts should seek evidence-based practices for their core strategies.

Aside from professional learning, Title II can also fund the following strategies designed to support educator effectiveness throughout an educator’s career at the local level:

- Induction and mentorship—establish and support educator induction and mentorship programs that are evidence based, designed to improve classroom instruction, student learning and student achievement; and increase the retention of effective teachers, principals and other school leaders.
- Meaningful Evaluation and Support—support evaluation and support systems that continually improve instruction by relying on multiple measures and meaningful input from educators and other stakeholders
- Strong Teacher Leadership—support meaningful teacher leadership opportunities
- Transformative School Leadership—support for principal supervisors, as well as to support the activities of the principal professional learning.

Guidance

While the district is waiting for further guidance from MDE, the non-regulatory guidance for Title II outlines the intent of Title II programming and funding. Non-regulatory Guidance for Title II, Part A, 2016

Budget Codes for Title II

Grant #: 2432400000
Internal Order #: 2432400000
Fund #: 5023
Functional Area: 204.414.000

Supplement, not Supplant

The supplement not supplant provision applies to the use of Title II funds. Title II may NOT be used to fund any activity that can be defined as supplanting. Supplanting occurs if:

- MPS uses federal funds to provide services that MPS is required to make available under other federal, state, or local laws;
- MPS uses federal funds to provide services that were provided with nonfederal funds in the prior year; or
- MPS uses federal funds to do something MPS would do in the absence of these funds. For example, Title II funds cannot be used towards activities mandated through policies set by the district.

Extended Learning K-8 Parameters 2018-2019

The money in fund 1007 is allocated to sites based on enrollment of students meeting the state criteria for Targeted Services to purchase classroom supplies for students. The reallocation will take place in early November and it needs to be spent by spring break. If the money is not spent by spring break, Extended Learning will take the money from the sites back to the department. It is the site’s responsibility to place the orders through requisition in SAP.

Note: Purchase card (Pcard) cannot be used for buying Extended Learning materials and supplies.

The funding codes to be used for Extended Learning purchases are as followed.

Cost Center:	Applicable sites
Fund:	1007
Internal Order:	19000007
Functional Area:	276.303.000
G/L:	varies depending on what is being purchased

ACCEPTABLE use of Extended Learning program dollars:
Student materials and supplies (this list is an example of basic classroom supplies)

- Crayons
- Paper
- Markers
- Pencils
- Erasers

- Construction paper
- Scissors
- Pens
- Tape
- Notebooks
- Books (educational)
- Textbooks (educational)

UNACCEPTABLE use of Extended Learning program dollars:

- Gift cards/gift certificates
- Food or drink products
- Clothing
- Toys
- DVDs, CDs, Electronics
- Tickets (movie theatre, athletic events)
- Paper products (napkins, coffee filters, cups, plates, plastic silverware, etc.)

Grants Parameters 2018-2019

The MPS Grant Office (RDI) is responsible for coordinating and managing the pre-award and post-award processes for all grant proposals submitted by the school district, its department and its schools. All grant applications must be reviewed and approved by the Grant Office (RDI) prior to submission. Grant applications over \$20,000 will be reviewed by the Grant Review Committee before approval. Once a grant has been awarded, the Grant Office (RDI) will work with the Finance department to load the budget for spending and ensure that the project is implemented according to the agreements set forth in the application. If you are interested in applying for a grant, or if you have questions about current grants, please contact the grants office at 612.668.0485.

Grants are special funding sources that have a specific purpose AND the district is required to report back to the grantor on how the funds were spent. While most grants are for a full fiscal year (July 1-June 30), some are only for part of the year. For example, a school may have a grant that is only good until November 30th. It is important to read the full grant document, understand what is allowable, the time period that grant covers, and what the reporting requirements are for the specific grant. Each grant will have a grant administrator and a grant accountant (at a school this is typically the finance clerk/school secretary). The grant administrator and grant accountant are responsible for knowing the details of the grant. If you have questions about your grant, please contact the grants office at 612.668.0485.

What is different with a grant?

One of the main differences between a grant and other funds are the limitations on how the grant can be spent. The grant team will assist in setting up the budget with appropriate GL coding and review budget for allowability. Changes to the budget typically

require MPS to contact the grantor for approval prior to adjusting a budget. If you would like to amend your budget for any reason please contact the MPS Grant Team for assistance.

All grant funded positions require time and effort reporting regardless of funding source.

High Five Methodology of Allocation 2018-2019

Contact Department: Early Childhood Education
Phone: 612-668-2143

Methodology of allocation:

High Five is a preschool program for children who turn 4 by September 1st and who are not eligible for kindergarten.

High Five is placed in schools based on the following criteria: Title 1 School; % of Free or Reduced Lunch Students; demographics of student population; academic needs of incoming kindergartners; current waiting lists; space availability; and Multiple Measurement Rating (MMR) and Focus Rating (FR) and funding availability.

Priority placement for High Five goes to students who meet one or more of the following criteria: qualify for free and/or reduced priced lunch, is an English Learner, is homeless, has an Individualized Education Plan (IEP) or an Individual Interagency Intervention Plan (IIIP) or is identified, through health and developmental screenings, with a potential risk factor that may influence learning.

High Five Allocations are based on the number of sections of High Five that are placed at each school. For each half day section of High Five, funding is allocated for the following:

- .5 pre-K or early childhood licensed teacher position
- .1 teacher prep position
- 15 hour per week Associate Educator - Schools may choose to "buy-up" to a higher level ESP Support Staff position with other school allocations
- Some High Five sections are designated ECSE inclusion classrooms. Each Inclusion classroom is provided a Teacher or SEA.

Minnesota Reading Corp (MRC) Pre-K members are currently awarded for each section of High Five. These members are utilized in the classroom to support student language and literacy skill development. Early Childhood Education provides Internal Coaching of the MRC members.

Required uses of allocation (non-negotiable):

High Five allocations must be used to fund High Five classroom staff only

Non-allowed uses of allocation:

The purpose of the High Five program is to prepare children to enter kindergarten. It is not a program for struggling existing

Kindergarteners or for children who are age eligible for kindergarten but whose parents choose to hold them back from attending kindergarten. It is required that all students are to be 4 (September 1st- August 31st) unless their IEP from the previous spring states retention is in the best interest of the student.

Magnet Schools Parameters 2018-2019

This letter is to inform you of the budget parameters regarding the use of the magnet school allocation. I have appreciated the opportunity to work with you through what has been challenging at times. We have had several frank conversations, and it is clear that schools are on a broad continuum of implementation. Along with supporting you through the budget tie out process, I stand committed to addressing additional opportunities and areas of concern moving forward.

2018-2019 Funding Considerations

The decision has been made for the 2018-2019 to fund the additional costs of magnet schools out of general fund 1001. At the same time, we do not want to lose site of the importance of pursuing integration goals at the school level:

- Pursue racial and economic integration;
- Increase academic achievement;
- Create equitable educational opportunities;
- Reduce academic disparities based on diverse racial, ethnic and economic backgrounds

Please note the following parameters for your allocation of magnet school funds:

- Use funds in coming year to define program goals and implement process through: 1) integrated learning environments for effective citizens & social cohesion; 2) policies, curricula, trained staff to enhance integrated learning environments to support academic achievement; and, 3) college and career readiness; cultural competency and interaction; graduation and educational rates attainment; parent involvement.
- Use funds to identify the key program components that deliver these goals to scale up and focus resources.
- Use funds for positions to pursue academic achievement specifically tied to our magnet theme in the areas of: curricula and trained instructors, administrators, school counselors, and other advocates
- Use funds for resources and materials to support the magnet theme

Quality Compensation (Q Comp) Parameters 2018-2019

Main Purpose of Q Comp

Quality Compensation (Q Comp) is a state program that provides

annual funding to support teacher and ESP effectiveness in order to advance the academic achievement of all students. More information about Q Comp can be found on the Q Comp website.

Q Comp Alignment to Priorities

Q Comp funds must be leveraged to support professional development and collaboration to meet site and district goals. In particular, sites can utilize Q Comp funds to support the goals of the school improvement plan (SIP) as well as the district priorities of equity, social emotional learning (SEL), literacy and multi-tiered systems of support (MTSS). It is also encouraged that sites consider their Q Comp funding along with any Title and Achievement and Integration (AI) allocations in order to strategically and resourcefully fund site and district priorities.

Q Comp Budget Codes

Sites can access their 2018-19 Q Comp allocations beginning July 1, 2018 using the following budget codes:

- Fund: 1006
- Cost Center: site's cost center (4-digit number)
- Functional Area: 640.335.000
- Internal Order: 190000021 (five 0's)

Q Comp Site Allocations

Sites receive up to three allocations through Q Comp. Please see below for a description of each allocation and some examples of approved uses:

1. Secondary observation and coaching allocation
 - a. The main purpose for this allocation is to support secondary teacher observations and on-going coaching at the site
 - b. The allocation amount is based on the estimated number of teachers at the site
 - c. Sites may use this allocation in different ways:
 - Recommended: Provide partial release time (e.g. 0.1 FTE or 0.2 FTE) to classroom teachers to coach and complete secondary observations
 - Fund a TOSA position to coach and complete secondary observations
2. Site-based professional development (PD) allocation
 - a. The main purpose for this allocation is to support any type of professional development (PD) and/or activities related to teacher evaluation at the site. Sites should utilize Q Comp funds to support PD related to the district priorities (equity, SEL, literacy and MTSS) and the site's SIP goals.
 - b. This allocation amount is based on the number of teachers at the site
 - c. Examples of approved uses include:
 - Pay licensed extended time for a team to meet outside duty day to collaboratively plan one day a month
 - Pay extended time to provide staff training on an evening or non-duty day

- Pay for an external trainer/facilitator to present PD at the site
 - Pay for reserve teacher for a teacher to attend training or observe another teacher in the building
 - Pay extended time for the ILT or Staff Development Committee to collaboratively plan over the summer
 - d. The allocation may be loaded into the following GLs:
 - GL 514500 – Reserve Teacher
 - GL 529900 – Reserve Teacher fringe
 - GL 518510 – Licensed Extended Time
 - GL 529510 – Extended Time Fringe
 - GL 530500 – Consult/Services
 - e. Sites may transfer Q Comp funds between GLs for approved uses throughout the year.
3. Educational Support Professionals (ESP) collaboration funds
- a. The main purpose for this allocation is to support collaboration between licensed staff and ESPs
 - b. This allocation amount is based on the number of ESPs at the site and is weighted for Priority and Focus schools
 - c. Examples of approved uses include:
 - Pay extended time for ESPs to attend bi-monthly site PD with teaching staff
 - Pay extended time for ESP to collaborate with classroom teacher before or after school
 - Pay hourly wage or Q Comp stipend for ESP to attend ILT meetings
 - Fund part-time ESP position to relieve current ESPs (on a bi-weekly rotation) during the duty day to collaborate over teacher's prep time (must be approved by Q Comp Office)
 - d. The allocation will be loaded into the following GLs:
 - GL 518530 – Other Extended Time
 - GL 529510 – Extended Time Fringe
 - e. It is recommended that sites select an ESP to serve as the Q Comp ESP Collaboration Reporter.

Special Education Parameters 2018-2019

These items are recommended and are to be considered when planning your building budget.

Budget Planning Information and Strategies

Services that can be funded by Special Education	<p>The following services are eligible for funding by Special Education:</p> <ul style="list-style-type: none"> • Child find and pupil identification • Necessary short-term indirect or consultative services that are provided in conjunction with regular education pre-referral activities to an individual suspected of having a disabling condition to determine whether referrals for evaluation shall be made • Evaluation, progress reporting, and IEP planning for individual pupils • Instruction or related and support services to pupils who have an IEP • Parental involvement and due process • School psychological services and school social worker services provided for pupils identified as emotional or behavioral disordered according to part 3525.1329 alone or in conjunction with the instructional program outlined in any pupil's IEP • Other related services provided in conjunction with the instructional program as outlined in the pupil's IEP • Paraprofessional services provided under the direction of a regular or special education teacher or a related services provider that: <ul style="list-style-type: none"> • Enhance the instruction provided by the teacher or related services staff; and • Supplement instructional activities or provide extended practice in instances in which the paraprofessional has had training and ongoing support from a special education teacher or related services staff • Program coordination • Due process facilitation
Special Education Teachers Fully Funded by Special Education	<p>If a special education teacher is fully funded through special education their time must be spent working with only students identified as special education. Special education teachers should not be used as reserves for regular education teachers as this compromises the legal requirements of the students' IEP, compromises the services to the students, and the ability of the SERT to conduct due process in a timely manner. In addition, Special Education Teachers must be able to report their time as 100% service to special education students or the district can lose reimbursement dollars.</p>
Braiding Special Education and General Education Funding	<p>Principals are encouraged to promote access to core instruction through collaborative teaching and "push-in" models when appropriate for students with disabilities. Braiding special and general education funding allows special education teachers to work with both general and special education students in the general education classroom.</p>
Due Process Action Plan	<p>Your site may be required to fill out a Due Process Action Plan form depending upon your out-of-compliance numbers for your school's special education due process spreadsheets for November 2017 – January 2018. You will be contacted separately by the Executive Director of the Special Education Department and the Manager of the Monitoring and Compliance Team if you are required to submit a Due Process Action Plan as part of your budget tie out for the 2018-2019 school year.</p>
Special Education Assessment Materials	<p>Buildings are responsible for the purchase of tests used for special education eligibility evaluations. You may choose to purchase the Woodcock Johnson, Kaufman Test of Educational Achievement, Oral and Written Language Skills, Wechsler Individual Achievement Test, or the Peabody Individual Achievement Test. Vendor information may be obtained from PIC at 668-0461.</p>

Creating Special Education Positions

Coding Special Education Positions in the Admin Portal	<ul style="list-style-type: none"> In 1974, the State of Minnesota implemented the Uniform Financial Accounting and Reporting Standards known as UFARS, which is the account coding system that every school district in Minnesota must use. It is very important with Special Education positions that the positions are coded correctly. It can have an adverse effect on our revenues if positions are not coded properly. We have attached codes used for Special Education. This will assist you in using the appropriate UFARS codes for Special Education Staff (see last page).
SERT Allocations	<p>Special Education Resource Teachers are hired to provide special education services and intervention to students that qualify for special education services. Special Education Resource teachers can provide Federal Setting I (1-20% of student's day is spent outside of general education), Federal Setting II (21-60% of student's day is spent outside of general education) and/or Federal Setting III (60% or more of a student's day is spent outside of general education), services to students. However, Federal Setting III services are typically served in citywide special education programs. Special education services for each individual student are defined by what is determined in the student's IEP.</p> <p>Special Education Resource Teachers allocations to schools are determined by parameters explained in our board approved workload policy. Per the workload policy, considerations for SERT allocations include service minutes, evaluation time and travel time. SERT allocations are located on each school's funding allocation sheet. Schools may decide to purchase additional SERT time to increase the intensity of special education services or to use the expertise of the SERT to provide Tier III interventions to general education students. Schools may choose to purchase SERTs from Compensatory or Fund 01 Basic dollars. SERTs may not be funded from a Title allocation. These positions may not be closed during the school year. Exceptions to this will require prior approval from the Executive Director of Special Education.</p>
Special Education Citywide Programs	<p>Citywide Special Education Program positions are allocated to meet the needs of Federal Setting III students. These positions can be found on each school's special education allocation sheet.</p> <p>Special education assistants (SEAs) for Citywide Special Education Programs provide instructional services directly to special education students. Any duty not related to special education direct instruction must be paid for using building funds, and would need to be outside the hours that are paid for with special education dollars. Hall monitoring, lunchroom and playground duties, and management of building behavior rooms are not allowable special education costs and SEAs may not be used for these purposes. Citywide SEAs can provide supports to other students in the building requiring special education services and should be considered a part of building resources.</p> <p>Allocations for Citywide Special Programs given to building cannot be converted to other classifications. Other special education citywide services such as Occupational Therapy, Physical Therapy, Speech, Psychology, BVI, D/HH and DAPE are not allocated to buildings but rather given building assignments by the Special Education Department for provision of services.</p>
Additional Support for Special Education Citywide Programs	<p>Any additional dollars provided for citywide program staff must be spent to fund staff licensed for special education reimbursement. Prep providers must have special education licensure; special education cannot pay for non-special education licensed teachers. Prep positions requiring a teacher with a Developmental Adapted Physical Education (DAPE) license should be posted as Prep Providers requiring a DAPE license (not as DAPE teacher).</p>
Converting Special Education Allocation for Other Uses	<p>Special Education positions are given by job classification in FTE's (full-time equivalents) or in hours. Special Education allocations cannot be converted to other uses or classifications. Any exceptions will require the prior approval of your Area Superintendent and the Executive Director of Special Education.</p>

Important Reminders for Office Staff

School Registration and E-Tagging	<ul style="list-style-type: none"> The official Child Count for Special Education is done each year on December 1st. This process ultimately draws Federal dollars into the school district and supports special education staffing and materials. By keeping accurate school registration and e-tagging systems, schools can help in the recouping of special education funding.
Time and Effort Reports	Any staff that perform both special education functions and general education functions such as social workers, nurses, school psychologists, and bilingual program aides complete a bi-weekly personnel activity report to determine how much of their time can be claimed for State Aid reimbursement. The personnel activity reports are system generated and will be emailed to each individual that is required to complete the report. This reporting is completed on a bi-weekly basis.
Additional Adult Assistance	The Special Education Department also provides funding for additional adult assistance for special education programming. If a student who is receiving supplemental SEA time is either withdrawn or no longer requires the service, the building must notify Helen Pommier @ 668-5410 regarding the change.
Coding Special Education Materials and Professional Development	All instructional supply and equipment dollars spent for special education students from building funds should be coded to the appropriate Program and Finance Code (740). This will provide State reimbursements for the school district.
All building staff development dollars used for special education staff or building training on special education issues should be coded to the appropriate Program and Finance code (740) to draw reimbursement for the school district.	Buildings are responsible for the purchase of tests used for special education eligibility evaluations. You may choose to purchase the Woodcock Johnson, Kaufman Test of Educational Achievement, Oral and Written Language Skills, Wechsler Individual Achievement Test, or the Peabody Individual Achievement Test. Vendor information may be obtained from PIC at 668-0461.

Social Work Allocations as Related to Job Duties

From MFT contract dated 2015-2017: "It is recommended that staffing caseloads of school social workers follow a ratio of 1:600 as a guideline at all general education settings across all grade levels." This does not include special education allocations to schools for citywide special education programs. These SSW positions are allocated for use only with their citywide program assignment.

Our current 2017-18 student to school social worker ratio has been 440 students: 1 SSW.

When funded at this ratio, schools can expect the social worker to do the following core functions:

- a. **SEL/Mental Health/ Behavioral support**
 - Tier I: PSWE team lead or member, school wide classroom lessons (grief, bullying, safe touch)
 - Tier II: SEL group interventions, individual classroom lessons, staff and family consultation
 - Tier III: One on one intervention, counseling, skills works, crisis intervention and support
- b. **Special Education Team member**
 - Family engagement/home and family interview, Admin designee, Parent support and advocacy, collaboration with Sp Ed team members, coordinating special ed transportation
- c. **Participation/Leadership in site MTSS process for SEL**
 - CFS support, developing interventions, collaboration
- d. **504 Case management (SSWs spend 0-20% of their time on this, depending on the school site)**
 - Coordinating evaluation, eligibility, plan development, interventionist, managing timelines
- e. **Site management and coordination of external partners for social services (county and contracted agencies) and mental health**
 - Itinerant mental health providers, county services collaboration, basic needs
- f. **Attendance support/interventions**
 - Interventions and be@school process for educational neglect, truancy
- g. **Homeless/Highly Mobile students - Identification and support**
 - Advocacy, staff trainings, support, arranging and managing transportation
- h. **Support/Leadership in areas of:** (This is a low frequency, potentially high intensity part of the role)
 - Custody issues, data privacy, Child Protection reporting

If purchasing LESS than the recommended ratio, social workers will perform exclusively special education and other activities related to student safety and crises including:

1. Ensure that the student and parent/guardian are afforded due process, including full participation in IEP Team meetings for evaluation, determination of eligibility, and other meetings related to the provision of special education services.
2. Provide leadership for mandated reporting of abuse and neglect.
3. Provide limited crisis intervention services such as short-term counseling, assessment and referral for at risk students.

NOTE: It is extremely difficult to articulate exactly what social work activities a building gets per tenth of social work time because each school building varies so greatly in its other resources, its grade and population configuration, and ultimately, its needs and how it prioritizes those needs. The above can help to clarify the full range of services offered if the recommended ratio is followed. Negotiation of job duties will be required if social work services are under-funded.

The special education allocations to schools for citywide special education programs are allocated as follows:

- .2 SSW time for each ECSE, SPEN/SPAN, DHH, Lifeskills/CLASS classroom
- .1 SSW time for each PHD, DCD, ASD classroom

All Minneapolis Public Schools have school psychologists assigned to them. Most schools receive at least one day a week of school psychologist time. When school psychologists are funded primarily out of special education dollars, they are assigned to schools at a ratio approximating 1 psychologist to 200 Individual Education Plans (IEPs) typically excluding those under Speech or Language Impairment, Physically Impaired, and Blind-Visually Impaired disability categories. It is because in most cases school psychologists have little involvement in the due process activities for those disabilities. In addition, other building, student, and due process factors are also put into consideration when assigning school psychologists to schools. Building funds can be used to purchase additional psychologist time for a school, which increases the depth and breadth of services that the school psychologist can provide.

When a school psychologist is assigned to a building according to the number of students on IEPs (Federal Funding), they must focus primarily on mandated special education activities and brief pre-referral intervention activities required by the Child Find Mandate. If

a building funds additional school psychologist time, the school psychologist can participate in developing and implementing universal, targeted, and intensive supports based on the framework of Multi-Tiered System of Supports (MTSS) to improve student achievement, social emotional learning, and school mental health functioning. Extra psychology time is most useful when the building administration, school psychologist, and staff have developed plans for the use of that time based on data on achievement, attendance,

behavior, engagement, and safety. School psychologists can provide support to all important school and district improvement goals. Below, the primary roles of school psychologists when they are funded by Federal dollars under Special Education and potential roles if additional time has been bought up by building are listed. Please note that the additional duties vary based on the amount of time purchased.

School Psychologist Allocation Based on Federal Funding	Additional School Psychologist Time Purchased by Building
<ul style="list-style-type: none"> Participate in the building’s early intervention team, e.g., MTSS/RtI and provide general guidance and recommendations for the team that meets the Child Find Mandate. Perform initial evaluations and reevaluations of students with special education needs and engage in other due process related activities and tasks. Consult with general education teachers, special education team members, and parents regarding student with disabilities who are experiencing academic, social/emotional, and mental health issues. After completing mandated due process services, if time allows, provide direct services to small group (1-3) of students with disabilities in skill acquisition or therapeutic groups. 	<ul style="list-style-type: none"> Coordinate with the early intervention team to identify students who are at-risk for academic failure or experiencing behavioral difficulties, assist staff members to design targeted interventions, support teachers in implementing these interventions including implementation fidelity, help staff to review and interpret data in determining next steps for students, and evaluate the effectiveness of the school-wide early intervention effort. Educate staff about best practices in behavioral management, social emotional learning, and school mental health and/or provide direct skill-based instructional services for individual students and groups of students, e.g., short-term counseling, 1:1 academic coaching, issue-focused groups such as support group for anxiety, Mindfulness strategies, Zones of Regulation, etc. Utilize restorative practices to help students and adults repair harm. Provide leadership in developing good practices related to due process requirements for the special education team Provide leadership in designing and implementing universal supports for student behavior and academic success, e.g., coordinate MTSS/RtI, PSWE, PBIS, etc. Provide leadership in improving a building’s crisis response capacities. Work with other staff to assess school-wide climate and create universal supports for a positive, safe, and healthy environment, e.g., coordinate Second Step curriculum implementation, school-wide anti-bullying efforts, gratitude work, etc. Consult with parents for issues related to developmental process, general wellness, school mental health, and community supports and promote home-school partnership. Serve as an Internal Coach for Reading and/or Math Corps.

Health Office Staffing Considerations for 2018-2019

The mission of Health Related Services (HRS) is to create and sustain a school system that promotes and supports student achievement, health, and well-being. Providing safe care for students with chronic and acute health conditions during the school day must be a top priority when considering staffing patterns for the upcoming year. To assist with staffing decisions, an acuity-based formula was developed and designed to give weight to student factors known to influence students' health and need of nursing services at school. The factors included in the formula are: developmental level, special education status, poverty, mobility, homelessness, and a primary language other than English (ELL). Those factors are weighted in the formula based on relative predicted impact on health status. The formula suggests a baseline staffing allocation that is then adjusted based on known high intensity health needs. Listed below are some staffing facts for the 2018-19 school year.

Guiding principles for staffing allocations:

1. Student safety must drive decision-making in matters affecting health.
2. Decisions about health care delivery in MPS must be made by MPS healthcare professionals.
3. MPS school health model must allow nurses to follow the laws governing the practice of professional nursing (i.e., meet the requirements of the Nurse Practice Act).

Additional considerations:

- The number of MPS students with complex and chronic health needs have significantly increased over the past few years.
- Due Process: LSNs are responsible for obtaining medical information and documenting educationally relevant medical information for all students at the pre-referral, evaluation, and re-evaluation stages of assessment. LSNs provide direct and indirect nursing services for students as outlined in their IEPs.
- According to the MN Nurse Practice Act, only the LSN can delegate, train, and supervise health related activities such as medication administration, nursing treatments (gastrostomy feedings, nebulizer treatments, blood glucose monitoring and insulin administration, catheterization). To safely and adequately support these activities, the LSN must have face-to-face overlap time with the HSA/LPN. Best practice would be to have on-site supervision of the HSAs or LPNs performance by the LSN at least 50% of the time and a minimum of 20% of the time.

After budget tie out, HRS will bundle and post any vacant LSN positions.

Health Service Assistant (HSA) and Licensed Practical Nurse (LPN) Staffing Consideration for 2018-2019

The mission of Health Related Services (HRS) is to create and sustain a school system that promotes and supports student achievement, health, and well-being. Providing safe care for students with chronic and acute health conditions during the school day must be a top priority when considering staffing patterns for the upcoming year. "Bell to bell" coverage is the guiding principle for health staff allocations.

Health Services will staff Licensed School Nurses per an acuity staffing model at no cost to the building. If you have historically "bought up" Licensed School Nursing time, and want to continue that practice, please contact Amber to discuss.

You may also choose to have a Licensed Practical Nurse (LPN) instead of a Health Service Assistant (HSA). If this is the case, know the cost for an LPN is higher and "bell to bell" coverage is still required.

Considerations:

Complex Health Needs: The number of MPS students with complex and chronic health needs have significantly increased over the past few years. For example, from the start of the 2017 school year to winter break there have been:

- o 78 student 911 calls
- o 72610 health office visits

Planning for Safety: Don't staff based on current student enrollment. Students with significant health conditions such as diabetes, can enroll at any time of the year.

Efficiency of Resources: The HSA/LPN role is to provide direct care to students during school hours. To provide safe care, working hours should mirror student hours, instead of working less days with extended hours.

Availability of Resources: There are limited resources available to cover health office staff absences or health office time not staffed by a HSA/LPN. If coverage is not available, the building is responsible for providing delegated care.

Health Office Back-Up Plan: Every building must have designated back-up staff members, trained by the Licensed School Nurse, to cover individual student health needs when there is an absence or during hours not staffed by the HSA/LPN. Building staff are often busiest at the same time there are increased health office needs (i.e. beginning of the day, lunch, and end of the day).

Legal Supervision Requirements: Licensed School Nurses are the

only staff members that can delegate, train, and supervise health related activities (i.e. medication administration, gastrostomy feedings, nebulizer treatments, blood glucose monitoring, catheterization, etc.). To safely and adequately support these activities, the LSN must have face-to-face overlap time with the HSA/LPN. Best practice is on-site supervision of the HSA/LPN's performance at least 50% of the time and a minimum of 20% of the time.

Communication: It is important for parents/guardians to know how the health office is staffed. Parents/guardians often assume the HSA is a nurse.

MINNEAPOLIS PUBLIC SCHOOLS
Department of Special Education

UFARS Codes for Special Education Services

PROGRAM
CODE

401 = Speech
402 = Developmental Cognitive Disability (Mild-Moderate)
403 = Developmental Cognitive Disability (Moderate-Severe)
404 = Physically Impaired
405 = Deaf-Hard of Hearing
406 = Visually Impaired
407 = Specific Learning Disability
408 = Emotional/Behavioral Disorders
409 = Deaf-Blind
410 = Other Health Impaired
411 = Pervasive Developmental Disorder Autism
412 = Developmentally Delayed/ECSE
414 = Traumatic Brain Injured
416 = Severely Multiply Impaired
418 = Psychology
419 = Social Worker
420 = Psychology/Tests/Assessments

Basic Per Student (Fund 1001)

The basic per student in Fund 1001 is an allocation given to schools to help operate the school based on the projected enrollment in the fall. This is an unrestricted funding source and it can be used to buy up classroom teaching positions, classroom support staff, office support staff, and non-salary items such as reserve teachers, copy machines, and cell phones.

Funded Projects-Donation (Fund 5024)

- Sites can use their F5024 / FP 9726XXXX from the current year balance to fund additional needs for the upcoming BTO cycle.
- Email Budget with one of these two documents:
 - Copy of the check that needs to be deposited. Note that schools to acceptance of gifts up to and including \$5,000 per regulation 3280A (Accepting Gifts, Bequests or Grants). Gifts of up to and including \$25,000 need to be accepted by the Associate Superintendent.
 - Email from Principal as the official request to reduce current funds and add to BTO allocation
- Budget receives copy of document(s) and updates both the admin portal and BTO allocation.
- Communication of the updated allocation will go out to Principal and /or Clerk .
- Budget will then reduce current year budget v. actuals with a 'Supplemental' FMBB entry.
- Once check is deposited, then budget will be added back into the budget at that time.

Fund 5024 may only be used to purchase positions:

1. Reimbursed by third-party billing (common with SpEd) OR
2. For fee-for-service programs OR
3. (If funded by donations) For positions not covered by a collective bargaining agreement (i.e. employment contracts including teacher emeritus)

Principal/Assistant Principal (Fund 1001)

Schools receive an allocation for school leader positions including the principal (and assistant principals as applicable). This money is strictly to be used for this purpose and cannot be used for other types of administrators. Please see your allocation memo for details.

MS/HS Time Adjustment Allocation (Fund 1001)

This allocation is for schools to use to provide additional classes for students.

Other Funding Sources

There may be other funding sources that a site is allocated. All allocations should be specified in your allocation memo. Please refer to your allocation memo for additional details and parameters for other allocations your site may have received.

Advancement Via Individual Determination (AVID) Methodology of Allocation

Contact department: Teaching and Learning
Phone: 612-668-0856

Methodology of allocation:

Allocation is for schools identified as AVID sites: sites indicate the need for AVID and opt in to be an AVID site.

AVID Elective course allocation is determined by:

- Enrollment into AVID elective during the 17-18 school year
- Number of sections of AVID planned to implement in 18-19 as indicated by the school in their Excellence in AVID application
- Implementation as measured by progress toward annual certification

AVID Tutor Allocations:

AVID Tutor allocations are determined by number of AVID classes and number of students enrolled; there is a required 7:1 student to tutor ratio for each AVID class. AVID Tutors will be hired by district staff in the fall

Required uses of allocation (non-negotiables):

Allocation is for:

- AVID Elective Teacher: Responsible for instructing the AVID Elective course and communicating and working with AVID tutors

Other allowed uses of allocation:

Required AVID professional development funds are provided by the district budget. A team of 8 is contractually required to attend first year AVID summer institutes. The AVID Elective teacher is required to attend two years of PD.

International Baccalaureate (IB) Methodology of Allocation IB Primary Years & Middle Years Programmes

Contact department: Talent Development & Advanced Academics
Phone: 612.668.5376; 612.668.5303

Methodology of allocation:

IB sites were allocated funds to support continued implementation and improvement of the IB program. Each site is allocated:

- Program coordinator
 - 0.6 FTE
- Professional development funds
- 1.0 FTE World Language Teacher (Primary Years Programme only)

Talent Development & Advanced Academics will fund the following additional costs associated with IBPYP & MYP:

- IB License and evaluation fees
- MNIB dues
- ManageBac license

Required uses of allocation (non-negotiables):

Coordinator:

- Schools must purchase a coordinator.
 - Schools may choose to “buy up” to a full FTE with other funding
 - Schools may not “cash out” FTE allocations
- All new IB Coordinators must be hired from a centrally-screened pool of candidates; current IB Coordinators will not need to interview again for their current role.
- Required professional development and district-wide collaboration for the coordinators will occur two half days per month. Thus, if teaching .4, the .4 part of the job would have to take place in the morning so that the coordinator can attend PD

PD Allocation:

- Dollars allocated should supplement (not supplant) other building funds dedicated to PD and support goals and strategies in the School Improvement Plan (SIP). Note restrictions for use of Title I funds.
- In order to maintain authorization, sites should maintain records of level of training for each staff member and prioritize training necessary to maintain authorization.

Buildings will be responsible for all registration, travel arrangements, and paperwork. Sites will submit a professional development plan to the Office of Talent Development in August and a spreadsheet with accounting in May for submission to MDE. Office of Talent Development will offer support as needed.

Non-allowed uses of allocation:

- Funds may only be used for uses detailed above

High School Advanced Academics Methodology of Allocation

(IBDP, IBCP, AP, Concurrent Enrollment/CIS, PSEO)*

Contact department: Talent Development & Advanced Academics
Phone: 612.668.5303

Methodology of allocation:

High schools were allocated funds to support continued implementation and improvement of all of the Advanced Academic programs. Each site is allocated:

- Advanced Academics (DP, AP, CIS, PSEO)

- This position expands leadership responsibilities for instructional leadership of all advanced academic programs
- IBCP Coordinator : 0.3 FTE
- *Professional development funds

Talent Development & Advanced Academics will fund the following additional costs associated with programs:

- IB License and evaluation fees
- MNIB dues
- ManageBac license
- IB Exam fees and shipping (beyond state reimbursement and collected student fees)
- CIS student tuition
- Core texts for non-elective courses
- Targeted student supports (site plans developed around student data and school improvement goals)

Required uses of allocation (non-negotiables):

Coordinator:

- Schools must purchase a coordinator.
 - Schools may choose to “buy up” to a full FTE with other funding
 - Schools may not “cash out” FTE allocations
- All new Coordinators must be hired from a centrally-screened pool of candidates
- Required professional development and district-wide collaboration for the coordinators will occur two half days per month 12:00-3:00pm. Thus, if teaching .4, the .4 part of the job would

have to take place in the morning so that the coordinator can attend PD

PD Allocation:

- Dollars allocated should supplement (not supplant) other building funds dedicated to PD and support goals and strategies in the School Improvement Plan (SIP). Note restrictions for use of Title I funds.
- In order to maintain authorization, sites should maintain records of level of training for each staff member and prioritize training necessary to maintain authorization.
- Buildings will be responsible for all registration, travel arrangements, and paperwork. Sites will submit a professional development plan to the Office of Talent Development in August and a spreadsheet with accounting in May for submission to MDE. Office of Talent Development will offer support as needed.
- *Additional PD funds will be available to support non-IB programs

Non-allowed uses of allocation:

- Funds may only be used for uses detailed above

FY 18-19 Budget Process Outline

Budget Process

The District began its budgeting process during the fall of the year with the Board setting District priorities and parameters aligned with the District Strategic Plan. The Strategic Plan was used as a blue print to allocate the budget in accordance with District priorities. The Executive Leadership Team prioritized the budgets and approved resource allocations to the programs and service units. The allocation of resources was made to each school and department site in March based on the available resources. There was Community meetings held to get input from Community stakeholders. This allocation process is reflective of the way in which the state distributes revenue to the district. Each school leadership team is then expected to prepare and submit a budget plan based on District priorities, the needs of their student population, and the resources available using an on-line portal system. The Budget Department compiled the individual program and fund budgets into a budget draft that was reviewed by the Executive Leadership Team and the Board. On June 12th, the Board approved the budget for the upcoming school year.

Revenue Projections

The Minnesota Department of Education determines the districts maximum levy authority, and the School Board is required to vote on the amount. As the fund balance revenue is no longer available, it becomes important to be fully aware of the risks of not approving the maximum levy authority the District has. The levy was approved on the December 12th Board of Education meeting. The MDE Levy Certification report is used for revenue projections. The levy amount of \$202,403,566 from the report shows the total tax amount approximately \$2.5 million. The general state aid formula is calculated on the projected enrollment of students using the state aid formulas. The 2017 legislative session approved a 2% increase in the general education formula allowance for FY 2017-18 and FY 2018-19 respectively. This results in a \$121 per pupil increase in FY 2017-18 and \$124 per pupil increase in FY 2018-19. Because the ADM estimates for 2018-19 show a slight decline, this formula allowance increase will net only a slight revenue increase of \$3.99 million. The Compensatory formula also increases \$121 per pupil in FY20 17-18 and \$124 per pupil in 2018-19. The Compensatory formula is tied to free and reduced lunch counts, and as the free and reduced lunch count has slightly declined in the District, the additional revenue will be approximately \$2.5 million. The Legislature requires portions of the compensatory revenue be used for extended-time activities in the ratio of 1.7% or \$971,073 in FY 2017-18 and 3.5% or approximately \$1,995,000 in FY 2018-19. This statute will necessitate an extended-time activity plan be developed for the District as extended-time activities have previously been funded only with extended-time revenue. The Legislature approved additional Voluntary Pre-Kindergarten slots for the District resulting in additional

revenue of approximately \$1,172,395 for both FY 2017-18 and FY 2018-19. New slots for Voluntary Pre-Kindergarten are not funded in FY 2019-20 going forward. State aid for special education is calculated based on the projected enrollment and past spending. The Minnesota Department of Education (MDE) requires Maintenance of Effort for Special Education expenses – meaning the District must spend at least the same amount on Special Education as it did the prior year. Federal aids for Title programs and IDEA flow-through are included in the revenue projection.

Enrollment Projections

The enrollment model looks at city and county demographics on new housing, charter schools opening and closing, birth rates in the city, projected movement into and out of the City of Minneapolis, school retention/summer withdrawal rates and if there are changing profiles of each school. The goal is to have more flexibility in the current model so when there are students coming into the District, there are more options for placement. The school choice cards, which allows families to choose the school their Kindergarten and 9th grade students would like to attend are due by February 27th. Once the choice cards are received, the District team will determine the enrollment projections by school and grade level used for budget allocations. The enrollment for the fall of 2018 projects a small decline of 0.69% of students based on historical trends, birth rates and charter school demographics (Table 1). This trend continues through FY 2026-27 at a rate of a 0.5 to 1.1% decrease per year. A major reason for the decline in enrollment is the district losing market share to open enrollment, particularly in Zone 1.

Categorical Allocations

Assumptions

1. the time adjustment allocation to middle and high schools will continue at \$469 per pupil
2. 3.5 per cent of compensatory dollars will be set aside as required by statute 126C.10 Subd. 3.(d) for summer school and after school activities
3. Referendum will continue to follow promises to tax payers
4. Magnet schools will continue to receive a separate allocation of \$87.30 per pupil
5. Schools with fewer than 250 students will receive an allocation of \$200 per pupil
6. Title formulas were revised so schools with less than 40% free and reduced lunch will receive allocations
7. The ELL allocation will fully fund the ESL teacher positions at schools by using Referendum and Compensatory education dollars
8. The SERT's allocation will be fully allocated by the District
9. Special Education citywide programs will be funded with Special Education dollars

The categorical dollars need to be determined so they can be allocated according to the compliance rules around them.

Compensatory dollars are calculated based on a formula where the adjusted lunch count is Free x 0.5 reduced. The formula is (Adjusted count / FY17 enrollment)/0.8 = concentration factor. Then the concentration factor is multiplied by the adjusted count x 0.6 x \$5,473 per pupil. These dollars for FY19 are currently \$55M. This amount may change as the October 1st child count is finalized. By statute Minn. Stat. Section 126C.15 subd 1, the District can hold back up to 50% and have chosen to hold back 10% to fully fund English Learner teachers at schools

Referendum dollars must follow the promises made to tax payers on how the dollars would be spent including class size management and student support needs. The FY 17-18 referendum will be \$78M.

Integration dollars must be spent as approved by the Board of Education on the plan submitted to MDE. The purpose of the Achievement and Integration program is to pursue racial and economic integration, increase student achievement, create equitable educational opportunities, and reduce academic disparities based on students' diverse racial, ethnic, and economic backgrounds in Minnesota public schools.

Title dollars are allocated based on free and reduced. No school with F&R less than 35% receives title 1 dollars and all schools over 85% must receive title 1 dollars. The District has made a decision that all schools over 40% will receive Title 1 dollars, with increases the PPFU (per pupil funding unit) more than if other decisions are made. The Funded programs office determines the allocations for Title programs. The Title III dollars are given to the Multilingual department to determine how they are spent. Title 1 High 5 dollars are given to the Early Education department to determine the distribution of High 5 classrooms. Title 1 Homeless/Highly Mobile dollars are given to the Student Support office to determine which schools will receive dollars. These decisions were made prior to schools and departments receiving allocations.

English Learners dollars are given to the schools based on a formula determined by the Multilingual Department. Projected EL revenue from the state is \$5,533,200. The additional dollars to fund ESL teachers in schools was supplemented from Referendum and Compensatory Education dollars. The Multilingual department must submit their requested allocations prior to allocations going out to schools and departments. The request must be part of the whole budget approval process.

Special Education Resource Teachers (SERT's) allocation is based on the number of Resource students at each school using a case load of 20 students. The allocation for the SERT positions are given to the schools.

Special Education Citywide Programs are funded using Special Education aid dollars. Special Education aid dollars are projected to be \$75M. The allocation for citywide classrooms is determined by the Special Education Department. Typically, a classroom allocation is: 1.0 FTE Teacher, 0.2 FTE Prep, 0.1 FTE or 0.2 FTE School Social Worker, and 60 hours of Special Education Assistant time. Schools were given the entire allocation for each of the citywide special education programs at their site.

Other General Fund Allocations:

High priority class size reduction dollars were given to high priority schools. A decision on continuing this needs to be made before allocations go out to schools. Dollars need to be determined for the allocations. A discussion also needs to be had with student placement around expectations on if students can be moved to the high priority schools.

Principals/Assistant Principals allocations were given directly to schools. Principal and Assistant Principal assignments need to be determined prior to school allocations. The Superintendent and Chief of Schools decide on the assignments and dollars need to be set aside for the allocations.

Career and Technical Education dollars must be spent on CTE programs in the high schools. The allocations are determined by the College and Career Readiness department based on the CTE programs offered in the high schools. The CTE dollars formula has changed for FY15-16. The current year formula is 35% of your approved budget expenses. For FY18-19, the revenue is based on net tax capacity with an equalizing factor. The projected amount of CTE levy for MPS in FY18-19 is \$730,522.

Q Comp dollars are calculated with a formula of \$260 x enrollment. The projected FY15-16 revenue is \$9,755,907. These allocations are determined by the Human Capital department and a plan must be approved by MDE.

Magnet Schools received an additional allocation of \$87.30 per pupil.

General Fund discretionary dollars need to be split between schools and departments. We need to make sure the District priorities for schools are being met which may drive the amount available for departments. Some budget items that must be built into the allocations are other post employment benefits, insurance and internal services. The goal is to have 85% of resources allocated to schools. Once all decisions have been made for allocations, community engagement sessions were scheduled to present the budget process and assumptions. The allocations were then loaded into the Budget Tie-out System (BTO) so schools and departments can begin to utilize their budget for FY18-19.

Budget Tie-Out (BTO):

Assumptions

1. Finance will continue to work with Human Capital to update the BTO manual
2. Community engagement sessions will allow time for parents and community stakeholders to give feedback about allocations
3. There will be BTO training sessions given by Finance, Human Capital, Special Education, and Funded Programs
4. BTO files will be approved by Spec Educ, Funded Programs, Finance and Human Capital in time to meet HR staffing deadlines

Timelines for budget tie-out work need to be finalized for both budget and human capital. The tables in budget tie-out need to be updated. These include Job Code, Job to GL mapping, Average Sal-

ary list, Fringe rate, funding type list, org unit to class size, subject to functional area and org unit to special education. The district teacher average will increase from \$96,485 to \$100,605. The fringe rate will increase to 36%. The Associate Superintendents worked on parameters of requirements for schools to follow around allocations. The Budget Tie-out Resource manual was completed by the Budget/Finance and Human Capital staff. Training for clerical staff and principals for budget tie-out process was developed by Human Resources, Special Education, Funded Programs and the Budget Finance Specialists. The Budget Finance staff work closely with their sites to help with processing the files. Allocations were loaded into the BTO tables by March 6 in order to give principals 3 weeks to meet with their site councils and get the final BTO files completed prior to spring break. Community engagement needs to occur prior to the allocations being sent out.

Once the files are completed, the Budget Finance Specialists will work to approve the files so Human Capital can complete their work to meet the excessing and interview and select deadlines.



Financial Statement Reporting

Financial Statement Reporting

Report on the Financial Statements

The financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Special School District No. 1, Minneapolis, Minnesota, are prepared according to the Generally Accepted Accounting Principles (GAAP).

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Implementation of GASB 74

The District has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans.

Overview of the Financial Statements

Fund financial statements focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements.

Governmental funds statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.

Proprietary funds statements offer short-term and long-term financial information about the District's self-insured risk management activities.

Fiduciary funds statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net position – the difference between the District's assets and liabilities – is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements the District's activities are shown in one category:

- **Governmental Activities** – Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services, and community education. Property taxes and state aids finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds – focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District may establish other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District has three kinds of funds:

- **Governmental Funds** – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information (reconciliation schedules) immediately following the governmental funds statements that explain the relationship (or differences) between these two types of financial statement presentations.
- **Proprietary Fund** - Internal Service Fund – Used to report activities that provide supplies and services for the District's other programs and activities. The District currently has one internal service fund for self-insurance of worker's compensation,

property and liability, as well as accumulating and recording the liability for accrued compensated absences (severance and vacation) and health insurance benefits for eligible employees upon retirement.

- **Fiduciary Fund** – The District is the trustee, or fiduciary, for assets that belong to others, such as assets held in trust for post-employment benefits. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes, and by those to whom the assets belong. All of the District’s fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.

(BerganKDV audit, BoardBook–Dec 2017)





Accounting for Revenues and Expenditures

Accounting for Revenue

General Fund Revenue is received in three major categories. In summary, the three categories are:

State Education Finance Appropriations

- General Education Aid – The largest share of the education finance appropriation, general education aid, is intended to provide the basic financial support for the education program and is enrollment driven.

Categorical Aids

- Categorical Aids – Categorical revenue formulas are used to meet costs of that program (i.e., special education) or promote certain types of programs (i.e., career and technical aid).

State Paid Property Tax Levies Credits

- The largest share of the levy is from voter-approved levies: the excess operating referendum, which is also enrollment driven. Property tax credits reduce the amount of property taxes paid. To make up for this reduction, the state pays the difference between what was levied in property taxes and what is actually received in property taxes to school districts and other taxing districts.

Federal Sources

- The largest source of federal funding are those received under the “No Child Left Behind” reform initiative that was passed in January 2002. The law is actually the reauthorization of the 1965 Elementary and Secondary Education Act and is the United States Federal Government’s largest assistance program for schools.

Revenue Recognition

Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and GAAP. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Food service sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenues when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.

The District reports unearned revenue on its balance sheet and government-wide Statement of Net Position. Unearned revenues arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to incurring the qualifying expenditures. In subsequent periods when the District has a legal claim to the resources, the unearned revenue is removed and revenue is recognized.

Accounting for Expenditures

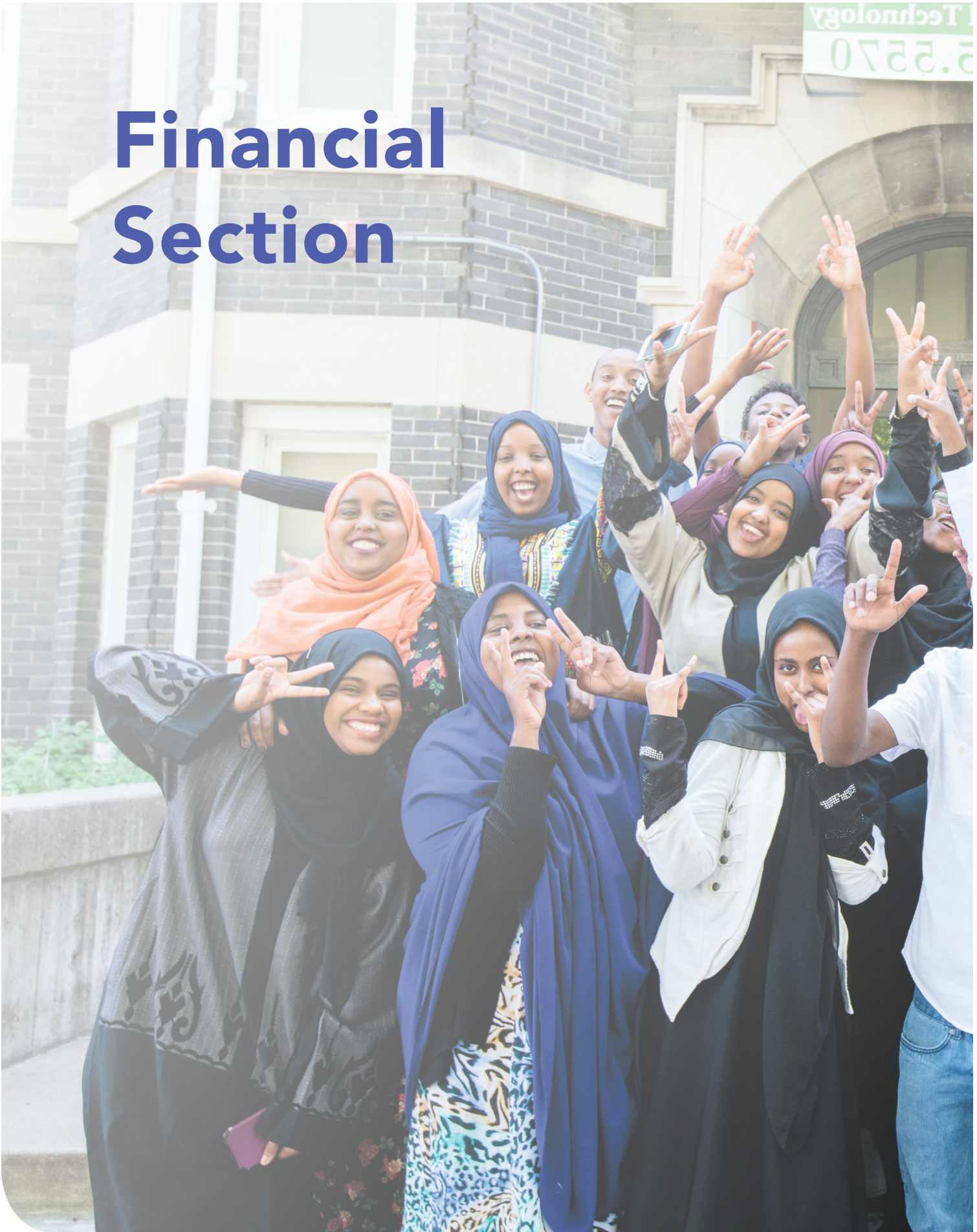
Recording of Expenditures

Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates. Compensated absences and claims and judgments are recognized when payment is due.

The District employs the encumbrance method of accounting. Under this system, purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve the portion of applicable appropriation. All unencumbered appropriations lapse at fiscal year-end. Encumbrances are generally re-appropriated in the ensuing year’s budget.



Financial Section







Fund Structure

Minneapolis Public Schools follow the account code structure for funds as defined in the Minnesota Department of Education’s Uniform Financial Accounting and Reporting Standards (UFARS) manual. (MN Dept. of Ed.–UFAS manual–2018)

Chapter 1 – Fund Dimension

The Governmental Accounting Standards Board’s (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Section 1300, defines a fund as:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds are established in the Uniform Financial Accounting and Reporting Standards (UFARS) in accordance with statutory requirements and Generally Accepted Accounting Principles (GAAP). Transfers between funds are allowed only as specified in Minnesota Statutes, sections 123B.79 and 123B.80. In general, revenues may be transferred from the General Fund to any operating fund only to eliminate a deficit. Such a transfer requires school board action.

Under Minnesota Laws 2011, First Special Session, Chapter 11, Article 5, Section 11 as amended by Laws 2012, Chapter 239, Article 1, Section 31, temporary authority was granted for FY 2014 through FY 2015 to request and receive commissioner approval of a Permanent Fund Transfer. Refer to Source Code 651 and Object Code 911 for further guidance.

For state UFARS accounting and reporting, the funds and account groups are divided into categories and are numbered as listed below. Neither an appropriate reclassification, chargeback nor an allocation of expenditures is considered to be a fund transfer.

Funds and Account Groups

Operating Funds

- 01 General Fund
- 02 Food Service Fund

- 04 Community Service Fund

Non-Operating Funds

- 06 Building Construction Fund
- 07 Debt Service Fund
- 47 Post-Employment Benefits Debt Service Fund

Fiduciary Funds

- 08 Trust Fund
- 09 Agency Fund
- 45 Post-Employment Benefits Irrevocable Trust Fund

Proprietary Funds

- 20 Internal Service Fund
- 25 Post-Employment Benefits Revocable Trust Fund
- Account Groups
- 98 General Fixed Assets Group
- 99 General Long-Term Debt Group

Code Title and Definition

- 01 General Fund

Overview

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures, and legal school district expenditures not specifically designated to be accounted for in any other fund. A district may use General Fund balances for capital purposes except when the requirements for a specific categorical revenue state that it may not be used for capital purchases.

The General Fund is used to show the financial activities of a school district’s pupil transportation program; however, chargebacks must be made against other operating funds when appropriate. Revenue for operating capital and revenue from bonds for certain capital facilities must be recorded in the Restricted/Reserved Account for Operating Capital in the General Fund. Revenue for Long-Term Facilities Maintenance must be recorded in the Restricted/Reserved Account for these purposes in the General Fund.

Capital expenditures may be made from either the Unassigned Fund Balance 422 in the General Fund, or from one of the appropriate Restricted/Reserved accounts in the General Fund. To indicate that the expenditure is made from the Unassigned General Fund, Finance Code 000, District-Wide, should be used. To indicate that the expenditure is made from the Restricted/Reserved Account for Operating Capital, use Finance Code 302, Operating Capital. To indicate that the expenditure is made from the Restricted/Reserved Account for Long-Term Facilities

Maintenance, use these Finance Codes: 347, Physical Hazards; 349, Other Hazardous Materials; 352, Environmental Health & Safety Management; 358, Asbestos Removal; 363, Fire Safety; 366, Indoor Air Quality; 368, Building Envelope; 369, Building Hardware and Equipment; 370, Electrical; 379, Interior Surfaces; 380, Mechanical Systems; 381, Plumbing; 382, Professional Services and Salary; 383, Roofing Systems; or 384, Site Projects.

When the sale of bonds is consummated with the proceeds to be used for school building construction, a Building Construction Fund must be established (see Building Construction Fund 06).

If the Restricted Fund Balance in the Food Service or the Restricted/Reserved Account Community Service Fund is in deficit, the deficit may be eliminated by a transfer from the General Fund (Minn. Stat. § 123B.79). See the following description of each fund to determine when a fund transfer is required. Such a transfer requires school board action.

When providing services for other funds, the General Fund must credit a chargeback account to reflect expenditures for the benefit of the other funds and debit the chargeback account in the other funds using the proper Finance code. Examples of this situation would be transportation services provided for community education or for food service.

Extra-curricular activities under the control of the school board must be recorded in the General Fund (Minn. Stat. § 123B.49, subd. 2). If the extra-curricular activities are not under school board control, only the direct salary costs and indirect costs for use of school facilities are to be recorded in this fund. Other revenues and expenditures for extra-curricular activities not under board control should not be reported as part of UFARS reporting (Minn. Stat. § 123B.49, subd. 4).

02 Food Service Fund

The Food Service Fund is used to record financial activities of a school district's food service program. Food service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities.

All expenditures relating to meal preparation must be recorded in the Food Service Fund. Eligible expenditures include application processing, meal accountability, food preparation, meal service, and kitchen custodial service (Minn. Stat. § 124D.111, subd. 3).

Generally excluded from the Food Service Fund are the costs of lunchroom supervision, lunchroom custodial services, lunchroom utilities, or any other administrative costs that are the responsibility of the General Fund. These costs may only be included if a surplus

exists in the Food Service Fund at the end of a fiscal year for three successive years. The district may then reclassify these costs for the third fiscal year, not to exceed the amount of the surplus in the Food Service Fund (Minn. Stat. § 124D.111, subd. 3).

Capital expenditures for the purchase of food service equipment must be made from the General Fund and not the Food Service Fund unless the restricted balance in the Food Service Fund at the end of the last fiscal year is greater than the cost of the equipment to be purchased (Minn. Stat. § 124D.111, subd. 3(d)).

If a deficit in the Food Service Fund exists on June 30, and if that deficit is not eliminated by operations during the following year, it must then be eliminated by a permanent fund transfer from the General Fund. However, if a district had contracted with a food service management company during the period in which the deficit accrued, the deficit must be eliminated by a payment from the food service management company (Minn. Stat. § 124D.111, subd. 3(f)).

As an alternative to a fund transfer, a district may incur a deficit for up to three years without making the permanent transfer if the district submits to the commissioner by January 1 of the second fiscal year a plan for eliminating that deficit at the end of the third fiscal year (Minn. Stat. § 124D.111, subd. 3(g)).

Federal Food Service Excess

The school food authority shall limit its net cash resources to an amount that does not exceed three (3) months average expenditures for its nonprofit school food service or such other amount as may be approved by the state agency in accordance with U.S. Code (USC), section 210.19(a). This amount is calculated using nine (9) months as a service year.

04 Community Service Fund

The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of five components, each with its own fund balance:

Community Education, Restricted/Reserved Fund Balance 431

Community Education, Restricted Fund Balance 464

Early Childhood Family Education (ECFE), Restricted/Reserved Fund Balance 432

School Readiness, Restricted/Reserved Fund Balance 444

Adult Basic Education (ABE), Restricted/Reserved Fund Balance 447

Community Education includes only those activities authorized in Minnesota Statutes, section 124D.19. The focus of these activities is

enrichment programs for any age level that are not part of the K-12 education program. This section may also be used for K-12 summer school enrichment activities which, although educational in nature, are not for credit and are not required for graduation. A district may spend up to 10 percent of its community education revenue (levy, aids, and fees) to purchase or lease computers and related items, equipment for instructional programs, and library books used exclusively for community education (Minn. Stat. § 124D.20, subd. 8).

Early Childhood Family Education includes only activities authorized in Minnesota Statutes, section 124D.13. The focus of these activities is to improve parenting skills of new and expectant parents, and to provide learning experiences for parents and children. The fund balance for Early Childhood Family Education is limited by Minnesota Statutes, section 124D.135, subdivision 8.

School Readiness includes activities authorized in Minnesota Statutes, section 124D.15. Activities in this reserve fund should be based on the needs of children, identified through a screening process. These activities will include social services, a development and learning plan, health referral services, a nutrition component and parental involvement. The fund balance for School Readiness is limited by Minnesota Statutes, section 124D.16, subdivision 6.

The Adult Basic Education Restricted/Reserved Fund Balance 447 will include all activities in the Adult Basic Education (Minn. Stat. § 124D.52).

The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. The fund balance for these community programs is recorded in Restricted Fund Balance Account Code 464.

When federal monies are expended for community service purposes as a part of a program primarily for elementary/secondary children, the General Fund is used. Federal programs, such as Adult Basic Education, which are predominately or totally directed toward adult groups, are recorded in the appropriate account of the Community Service Fund.

Funds may be transferred from the General Fund to the Community Service Fund for the employer contributions for Teachers Retirement Association (TRA) and FICA-Medicare for members of TRA who are paid from the Community Service Fund and who are not paid for by a fully funded grant or special project. The funds transferred must be recorded in the specific program areas from which the employer contribution expenditures were incurred

(Minn. Stat. § 123B.79, subd. 3.) If a deficit exists in the Restricted/Reserved Fund Balance 431 of the Community Service Fund, a transfer may be made from the General Fund. Such transfer requires school board action.

06 Building Construction Fund

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or major capital projects costing \$2,000,000 or more.

Construction for buildings and additions may be comprised of the following: expenditures for general construction; advertisement for contracts; payments on contracts of construction; installations of plumbing, heating, lighting, ventilating and electrical systems; expenditures for lockers, elevators, and other equipment; architectural and engineering services; travel expenses; paint and decorating expenses, technology and technology upgrades; and any other related costs. Include the costs of floating the bond issue in this fund by reclassification from the General Fund. Note: This is a partial list of items.

All revenues and expenditures for projects being funded under the Capital Loan Program, must be reported in this fund. If levy dollars are received for capital loan projects by the "pay-as-you-go" method, instead of bonds, then a transfer must be made from the General Fund to the Building Construction Fund for the amount of the levy received in the General Fund.

Certificates of Participation (C.O.P.) issued for construction must be recorded here.

Long Term Facilities Maintenance (LTFM) Program (Minn. Stat. § 123B.595) expenditures that are funded by bonds or major capital projects costing \$2,000,000 or more must be recorded in the Building Construction Fund.

Where a balance from a bond issue remains in the Building Construction Fund after the project has been completed and all claims against the Building Construction Fund have been paid, the balance must be permanently transferred (residual equity transfer) by official board resolution to the Debt Service Fund and used to pay the bonded indebtedness incurred in the project (Minn. Stat. § 475.65). There can be no borrowing from the Building Construction Fund. Any cash balance or investment in a Building Construction Fund is held in trust for authorized building projects for which the bonds were sold and must not be used to support cash deficits in other funds (Minn. Stat. § 123B.78, subd. 4).

07 Debt Service Fund

The Debt Service Fund is used to record 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 a tax and related state aid must be separately accounted for in the Debt Service Fund (Minn. Stat. § 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 service may be reduced in whole or in part as dictated by fund balances and debt retirement requirements. When there are accumulations in the fund as the process of debt repayment nears an end, the accumulations should be used to reduce debt levies. When 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 to the General Education Levy (Minn. Stat. § 475.61).

Net revenue is included in this fund (revenue minus operating expenditures) from rental or lease of property not currently being used for school purposes when there is outstanding debt on the property. The net revenue should be used to reduce the Debt Service Levy in accordance with Minnesota Statutes, section 123B.51, subdivision 4. Revenue from sale or reimbursement from loss of property shall be deposited in this fund if the property has outstanding bonds. Amounts in excess of the amount required to retire the bonds may remain in the Debt Service Fund or be deposited in the Balance Sheet Code 424, Restricted/Reserved for Operating Capital, in the General Fund according to Minnesota Statutes, section, 123B.51, subdivision 6. There can be no borrowing from the Debt Service Fund. Any cash balance or investment in the Debt Service Fund is held in trust for the bondholders and must not be used to support cash deficits in other funds (Minn. Stat. § 123B.78, subd. 4).

08 Trust Fund

The Trust Fund is used to record the revenues and expenditures for trust agreements where the school board has accepted the responsibility to serve as trustee. The property in the trust agreement typically comes to the district by gift. For example, a community member may create a scholarship trust to be awarded to an outstanding student every year or the local parent group may establish a trust to purchase computer equipment.

Trust funds are composed of two types: expendable and nonexpendable. Expendable trust funds are used where both principal and earnings may be spent. Nonexpendable trust funds are used to account for trusts which require that only earnings and not principal be spent.

To be in accordance with GAAP, expendable trust funds must use the modified accrual basis of accounting used by governmental

funds. Nonexpendable trust funds use the full accrual basis of accounting, the same as proprietary funds.

09 Agency Fund

The Agency Fund is used to account for assets where the school district has a formal agency agreement with other governmental units, employees, students or others. As an agent, the district holds property for others and performs duties as directed. Therefore, this fund does not report operations, only asset and liability account balances. Examples of the use of an Agency Fund include deferred compensation and activity fund accounting. It is inappropriate for school districts to maintain accounts in their general ledger for boosters, foundations, or other third parties.

20 Internal Service Fund

An internal service fund is used to account for the financing of goods or services provided by one department to another within the school district or to other governmental units on a cost-reimbursement basis. School districts are not required to use internal service funds. The most common use of an internal service fund by school districts is for self-insurance programs.

An internal service fund is designed to provide cost-reimbursement; thus, the fund must not maintain a material surplus or deficit. The definition of “cost” includes depreciation expense on equipment purchased; therefore, the fund uses the full accrual method of accounting. This concept of full-cost reimbursement requires that the Internal Service Fund only be used when the school district intends to recover the full cost of providing the service (including depreciation expense) through user charges. If the fund has a material deficit or surplus without demonstrable intent and ability to eliminate the balance through user fees over a reasonable period of time, the amount of deficit or surplus must be charged back to the participating funds.

Internal service funds may charge for asset use in excess of historical cost depreciation to ensure that adequate funds (historical cost plus inflation) are available for replacement of assets. This method of providing for replacement cost is allowed because the surpluses in the fund are only temporary. Districts should be aware of potential overcharges from internal service funds and their impact on federal grants

and fund balances. If the Internal Service Fund retained earnings are excessive by federal standards, some costs may be disallowed on federal grants.

The use of an internal service fund does result in duplication of expenses within the school district. The expense is first reported in the Internal Service Fund to recognize the cost of providing goods and services. This same expense is then duplicated in the form of user charges to other funds. The advantage in using the Internal

Service Fund is the isolation of expenses in the fund where the character of the transactions is clearer to the users of financial statements.

If a school district uses an internal service fund for self-insurance purposes, the expenses or claims are charged as expenditures in the other funds and recognized as revenue in the Internal Service Fund. Also, any excess of premiums over actual losses must represent a reasonable provision for anticipated catastrophic losses or be the result of a systematic funding method designed to match revenues and expenses over a reasonable period of time.

25 Post-Employment Benefits Revocable Trust Fund

This trust fund is used for reporting resources set aside and held in a revocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

45 Post-Employment Benefits Irrevocable Trust Fund

This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

47 Post-Employment Benefits Debt Service Fund

Activity to record levy proceeds and the repayment of the Other Postemployment Benefits (OPEB) bonds will be accounted for in this fund.

Account Groups

Two different account groups are defined in this section of the manual. Account group classifications are established to account for the district's general fixed assets and general long-term

indebtedness. An account group is not a fund, but rather comprises a self-balancing group of accounts. The account groups are numbered as follows:

Code Title and Definition

98 General Fixed Assets Group

The General Fixed Assets account group is comprised of the accounts (Balance Sheet Accounts 140-149 and 171-174) maintained for a district's investment in land, buildings, equipment, and construction work in progress. These assets are recorded in this account group at historical cost, including all costs to ready the asset for its intended use. However, where the items have been received as gifts, the fixed asset should be recorded at the appraised value at the date of receipt.

99 General Long-Term Debt Group

The General Long-Term Debt account group is comprised of the accounts (Balance Sheet Accounts 150-162) maintained for outstanding bonds, state loans payable, separation pay, and severance payables.

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Revenue Structure

All Funds Revenue Summary

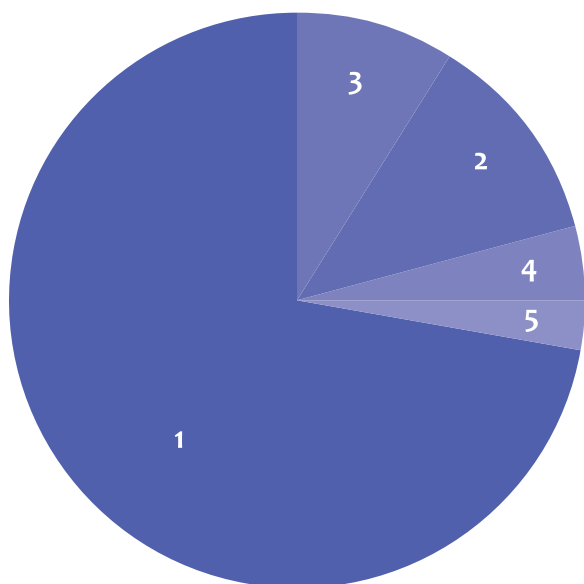
The financing of elementary and secondary education in Minnesota comes through a combination of state-collected taxes (primarily income and sales) and locally collected property taxes. Revenue to school districts is received in three major categories.

1. State Education Finance Appropriations (funded with state-collected taxes)
2. General Education Aid – the largest share is intended to provide the basic financial support for the education programs
3. Categorical Aids – these revenue formulas are generally used to meet costs that vary significantly between districts (special

education) or support certain types of programs (adult basic education, achievement and integration, Q-Comp)

4. State Paid Property Tax Credits (funded with state-collected taxes) – these reduce the amount of property taxes paid. To make up for this reduction, the state pays the difference between what is levied in property taxes and what is actually received in property taxes to school districts.
5. Property Tax Levies – these are paid with voter approval and are usually up to limits or for expenditures in categories authorized in law by the Legislature. The largest share of the property tax levies made by school districts is from voter-approved levies: the excess operating referendum and debt service levies.

Revenue Summary	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budgeted 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022
General Fund	\$568,580,754	\$607,155,855	\$591,508,826	\$590,636,325	\$604,369,944	\$616,457,343	\$628,786,490	\$641,362,220
Food Service	\$19,618,516	\$22,510,886	\$22,834,754	\$22,187,392	\$23,752,675	\$24,227,729	\$24,712,283	\$25,206,529
Community Service	\$26,664,323	\$28,570,581	\$29,825,786	\$28,765,723	\$32,600,000	\$33,252,000	\$33,917,040	\$34,595,381
Construction	\$221,494,726	\$110,225,031	\$125,650,456	\$126,055,955	\$103,000,000	\$105,060,000	\$107,161,200	\$109,304,424
Debt Service	\$80,474,869	\$84,328,151	\$75,270,332	\$78,132,877	\$78,132,877	\$79,695,535	\$81,289,445	\$82,915,234
Total Revenue	\$916,833,188	\$852,790,504	\$845,090,154	\$845,778,272	\$841,855,496	\$858,692,606	\$875,866,458	\$893,383,787



1 | General fund — \$604,369,944

2 | Construction — \$103,000,000

3 | Debt Service — \$78,132,877

4 | Community Education — \$32,600,000

5 | Food service — \$23,752,675

Financial Reporting

Financial Statement Reporting

Report on the Financial Statements

The financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Special School District No. 1, Minneapolis, Minnesota, are prepared according to the Generally Accepted Accounting Principles (GAAP).

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Implementation of GASB 74

The District has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans.

Overview of the Financial Statements

Fund financial statements focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements.

Governmental funds statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.

Proprietary funds statements offer short-term and long-term financial information about the District's self-insured risk management activities.

Fiduciary funds statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net position – the difference between the District's assets and liabilities – is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements the District's activities are shown in one category:

- **Governmental Activities** – Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services, and community education. Property taxes and state aids finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds – focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District may establish other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District has three kinds of funds:

- **Governmental Funds** – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information (reconciliation schedules) immediately following the governmental funds statements that explain the relationship (or differences) between these two types of financial statement presentations.
- **Proprietary Fund - Internal Service Fund** – Used to report activities that provide supplies and services for the District's other programs and activities. The District currently has one internal service fund for self-insurance of worker's

compensation, property and liability, as well as accumulating and recording the liability for accrued compensated absences (severance and vacation) and health insurance benefits for eligible employees upon retirement.

- **Fiduciary Fund** – The District is the trustee, or fiduciary, for assets that belong to others, such as assets held in trust for post-employment benefits. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes, and by those to whom the assets belong. All of the District’s fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.





Fund Balance

Accounting for Fund Balance

Fund Balance

In the fund financial statements, governmental funds report fund balances in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Non-spendable** – portions of fund balance related to prepaids, inventory, long-term receivables, and corpus on any permanent fund.
- **Restricted** – funds are constrained from outside parties (statute, grantors, bond agreements, etc.).
- **Committed** – funds are established and modified by a resolution approved by the Board of Education.
- **Assigned** – consists of internally imposed constraints. The Board of Education policy authorized the Superintendent and Superintendent's administration to assign fund balances and their intended uses.
- **Unassigned** – is the residual classification for the general fund and also reflects negative residual amounts in other funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the District's policy to use restricted first, then unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned, and unassigned amounts are available, it is the District's policy to use committed first, then assigned, and finally unassigned amounts.

The District formally adopted a fund balance policy for the General Fund. The policy establishes a year-end minimum unassigned fund balance of no less than 8% of the estimated General Fund expenditures for the following year.

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties. Administration also has the authority to internally assign portions of fund balance for specific purposes. Other amounts are identified as non-spendable as disbursement has been made for a good or service that will benefit future periods.



Budget Information – General Fund

Establishing the 2018-2019 Budget

Enrollment and Revenue Assumptions

In making revenue projections, MPS assumed the following:

- Enrollment will decrease by 449 students.
- Basic formula will increase to \$6,312 per adjusted pupil unit (an increase of 2%).
- Title II entitlement will continue from Federal government

Expenditure Assumptions

- Benefits rate will increase to 36 percent of salary.
- The amount budgeted for the average teacher salary increased to \$100,605.
- Actual salaries were budgeted for positions and Minneapolis Association of Administrators and Supervisors (MAAS), Minneapolis Associations of Confidential Administrators (MACA), Association of Minneapolis School District Professional Employees (AMP), Executive Leadership Team (ELT) and Chief Leadership Team (CLT) contracts. Average salaries are used for all other positions.
- The District continues to allocate as many resources to schools as possible.

Risks

- Retirements and new hires may not be enough to hold the average teacher salary constant.
- These projections reflect only a slight increase in utility costs and usage. There is considerable uncertainty based on the unpredictability and severity of winter weather.
- The staffing projections assume the same attrition and vacancy levels as the current year, which can vary due to economic conditions, retirement of senior staff and competition in the job market.
- Professional development support is estimated to remain at the same level. If the district is required under state or federal mandates, to provide additional professional development, the budget needs to be amended accordingly.

Priorities Reflected in the 2018-2019 Budget

The budget invests in the school district's student focus including an overarching goal of Equity.

Academic Priorities:

- English language services are fully funded in schools
- Build out Social and Emotional Learning in schools
- Multi-tier Systems of Support aligned in schools

Accelerate growth for students who need it most:

- Continue to strive to maintain lower class sizes in all schools including high priority
- Build out secondary literacy

- Continue lower case-loads for Special Education Resource Teachers case-loads to better serve students.

Increase flexibility at schools:

- Ensure schools are able to fund class room teachers at the targeted class sizes
- Continue dollars to Middle and High Schools to allow for additional time for students
- Realign central office resources to schools to improve efficiencies in service delivery

Use time strategically to boost student achievement

- Continue to provide extended instructional time at select sites through Spring/Winter Break Academies
- Generate more aligned summer school opportunities

Prepare every student for college and career:

- Continue to invest in distinctive programs such as Check and Connect, GEMS, GISE, and AVID

Recruit and retain top talent to meet our diverse student needs

- Support for teachers and support staff that is tied to student outcomes
- Maintain compensation at parity with other districts

Fund Balance

During the FY18-19 year, we will engage in cost saving measures to ensure the fund balance amount can be increased.

A fund balance allows the school district to manage risk and to respond to unforeseen circumstances without having to borrow money. We assess risk to determine how large a fund balance MPS needs. If the fund balance is too large, we might be unduly restricting services for today's students. If the fund balance is too small, we will not be able to manage risks.

The fund balance can change in two ways. The school district may plan to increase the fund balance when it is too low. The fund balance also decreases if expenses exceed revenues. Some funds are reserved by law in the fund balance and can only be used for specific purposes. The school district assigns some funds for specific projects or services including Q Comp and Extended Learning dollars.

MPS policy states that the general fund unassigned/unreserved fund balance must be at least 8 percent of budgeted expenses, with an annual review to assess risk and increase the targeted level of fund balance, if appropriate. Using 2009 data, a comparison of 20 districts with risks comparable to MPS showed that the average fund balance was 16% and mean was 15%. Financial experts recommend a fund balance between 8% and 15% depending on the amount of risk. A fund balance of 12% provides about six weeks of operating expenses.

General Fund Budget

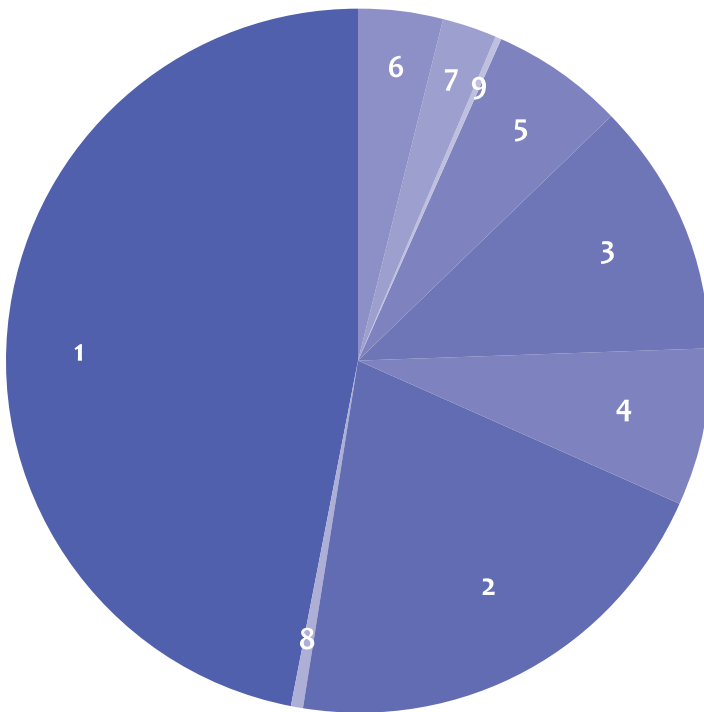
General Fund Expenditures by Program

contractual services including printing, utilities, transportation, professional development for staff, instructional material and text-books, food at family events and technology equipment.

Expenditures in the general fund of school districts include salaries and benefits of school and department teaching and support staff,

General Fund Expenditures by Program

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022
Administration	\$16,070,932	\$16,318,186	\$17,384,736	\$15,707,276	\$14,791,764	\$15,087,599	\$15,389,351	\$15,697,138
Support Services	\$28,140,125	\$17,929,305	\$19,613,778	\$26,106,097	\$24,024,180	\$24,504,664	\$24,994,757	\$25,494,652
Regular Education	\$261,018,680	\$271,043,342	\$279,209,325	\$282,843,095	\$287,755,543	\$293,510,654	\$299,380,867	\$305,368,484
Vocational Education	\$3,906,467	\$3,207,264	\$4,018,952	\$4,068,121	\$4,365,895	\$4,453,213	\$4,542,277	\$4,633,123
Special Education	\$115,090,317	\$108,727,516	\$118,988,717	\$121,853,957	\$120,139,868	\$122,542,665	\$124,993,519	\$127,493,389
Instructional Support	\$45,674,033	\$51,304,518	\$61,076,185	\$46,027,539	\$42,386,863	\$43,234,600	\$44,099,292	\$44,981,278
Pupil Support	\$63,500,540	\$62,158,445	\$66,342,086	\$69,902,212	\$67,976,709	\$69,336,243	\$70,722,968	\$72,137,427
Sites Buildings	\$34,311,403	\$30,496,778	\$35,852,999	\$34,293,043	\$35,621,153	\$36,333,576	\$37,060,248	\$37,801,453
Fiscal & Other Fixed Cost	\$567,196	\$536,633	\$618,096	\$6,350,861	\$7,908,882	\$8,067,060	\$8,228,401	\$8,392,969
Capital Outlay	\$7,613,457	\$13,003,093	\$2,824,954					
Total	\$575,893,150	\$574,725,080	\$605,929,828	\$607,152,201	\$604,970,857	\$617,070,274	\$629,411,680	\$641,999,913



Budgeted FY 2018-19

- 1 | Regular Education — 46.7%
- 2 | Special Education — 20.7%
- 3 | Pupil Support — 11.7%
- 4 | Instructional Support — 7.3%
- 5 | Sites Buildings — 6.1%
- 6 | Support Services — 4.1%
- 7 | Administration — 2.5%
- 8 | Vocational Education — 0.8%
- 9 | Fiscal & Other Fixed Cost — 0.1%



General Fund (Salaries)

		FY 2015-16	FY 16-17	FY 2017-18	FY 2018-19	% Change
	Salaries	Actual	Actual	Budget	Budget	
50	Administration	\$11,195,401	\$12,013,123	\$10,742,470	\$10,080,893	-6.16%
100	District Support Services	\$11,010,246	\$8,868,147	\$12,341,062	\$12,359,065	0.15%
200	Elementary & Secondary Regular Instruction	\$187,579,183	\$187,604,842	\$190,260,444	\$191,607,825	0.71%
300	Vocation Education Instruction	\$2,698,047	\$2,769,865	\$2,846,629	\$3,128,942	9.92%
400	Special Education Instruction	\$82,962,214	\$84,422,719	\$85,378,056	\$84,967,340	-0.48%
600	Instructional Support Services	\$33,851,769	\$39,531,375	\$30,798,100	\$27,339,249	-11.23%
700	Pupil Support Services	\$28,468,521	\$28,931,589	\$28,392,387	\$30,678,177	8.05%
800	Sites & buildings	\$14,628,024	\$14,204,797	\$12,775,467	\$12,914,314	1.09%
		\$372,393,405	\$378,346,457	\$373,534,615	\$373,075,805	-0.12%

General Fund (Fringe Benefits)

		FY 2015-16	FY 16-17	FY 2017-18	FY 2018-19	% Change
	Fringe Budget	Actual	Actual	Budget	Budget	
50	Administration	\$3,672,988	\$3,737,264	\$3,650,324	\$3,616,773	-0.92%
100	District Support Services	\$4,271,852	\$5,698,665	\$4,193,567	\$4,437,302	5.81%
200	Elementary & Secondary Regular Instruction	\$67,592,367	\$62,002,302	\$63,371,086	\$67,219,553	6.07%
300	Vocation Education Instruction	\$979,953	\$942,973	\$962,228	\$1,126,431	17.06%
400	Special Education Instruction	\$31,575,243	\$28,968,267	\$28,874,820	\$30,379,741	5.21%
600	Instructional Support Services	\$11,914,762	\$13,598,109	\$9,987,591	\$9,296,660	-6.92%
700	Pupil Support Services	\$9,898,955	\$9,501,911	\$9,478,463	\$10,584,745	11.67%
800	Sites & buildings	\$5,325,594	\$6,247,828	\$4,342,728	\$4,656,499	7.23%
		\$135,231,714	\$130,697,319	\$124,860,807	\$131,317,704	5.17%

General Fund Salary and Benefits - 2017-18

		FY 2017-18	FY 2017-18	FY 2017-18	FY 2017-18	FY 2017-18	FY 2017-18
		Regular Salary	Regular Salary Fringe	Regular Salary Fringe %	Extended Time	Extended Time Fringe	Extended Time Fringe %
50	Administration	\$10,721,808	\$3,644,592	33.99%	\$20,662	\$4,132	20.00%
100	District Support Services	\$12,213,505	\$4,168,054	34.13%	\$127,557	\$25,513	20.00%
200	Elementary & Secondary Regular Instruction	\$181,153,608	\$61,495,541	33.95%	\$9,106,836	\$1,875,545	20.59%
300	Vocation Education Instruction	\$2,809,079	\$955,758	34.02%	\$37,550	\$6,470	17.23%
400	Special Education Instruction	\$83,982,129	\$28,535,039	33.98%	\$1,395,927	\$339,781	24.34%
600	Instructional Support Services	\$27,402,423	\$9,314,386	33.99%	\$3,395,678	\$673,205	19.83%
700	Pupil Support Services	\$27,295,175	\$9,258,264	33.92%	\$1,097,215	\$220,198	20.07%
800	Sites & buildings	\$12,076,069	\$4,202,852	34.80%	\$699,398	\$139,876	20.00%
		\$357,653,796	\$121,574,486	33.99%	\$15,880,823	\$3,284,720	20.68%

General Fund Salary and Benefits - 2018-19

		FY 2018-19	FY 2018-19	FY 2018-19	FY 2018-19	FY 2018-19	FY 2018-19
		Regular Salary	Regular Salary Fringe	Regular Salary Fringe %	Extended Time	Extended Time Fringe	Extended Time Fringe %
50	Administration	\$10,003,647	\$3,601,323	36.00%	\$77,246	\$15,450	20.00%
100	District Support Services	\$12,284,268	\$4,422,343	36.00%	\$74,797	\$14,959	20.00%
200	Elementary & Secondary Regular Instruction	\$180,808,851	\$65,059,751	35.98%	\$10,798,974	\$2,159,802	20.00%
300	Vocation Education Instruction	\$3,128,942	\$1,126,431	36.00%	\$0	\$0	0.00%
400	Special Education Instruction	\$83,814,342	\$30,149,141	35.97%	\$1,152,998	\$230,600	20.00%
600	Instructional Support Services	\$24,022,354	\$8,633,281	35.94%	\$3,316,895	\$663,379	20.00%
700	Pupil Support Services	\$27,928,692	\$10,034,849	35.93%	\$2,749,485	\$549,896	20.00%
800	Sites & buildings	\$12,367,894	\$4,547,215	36.77%	\$546,420	\$109,284	20.00%
		\$354,358,990	\$127,574,334	36.00%	\$18,716,815	\$3,743,370	20.00%

General Fund budget by object

	Actual	Actual	Actual	Actual	Budget	Budget	Forecast	Forecast	Forecast
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Salaries & Benefit	\$435,744,859	\$474,197,501	\$507,625,120	\$509,075,120	\$503,040,514	\$504,393,510	\$514,481,380	\$524,771,008	\$535,266,428
Purchase Services	\$66,810,447	\$74,019,688	\$70,430,357	\$69,502,637	\$71,746,595	\$66,800,665	\$68,136,678	\$69,499,412	\$70,889,400
Supplies & Materials	\$13,658,086	\$12,435,934	\$15,563,277	\$19,667,626	\$26,147,041	\$28,154,115	\$28,717,197	\$29,291,541	\$29,877,372
Equipment	\$16,866,438	\$7,613,457	\$10,348,818	\$2,824,950	\$2,922,531	\$1,625,056	\$1,657,557	\$1,690,708	\$1,724,522
Other	\$4,264,282	\$7,626,570	\$2,417,143	\$4,859,495	\$3,295,520	\$3,997,511	\$4,077,461	\$4,159,010	\$4,242,191
Total	\$537,344,112	\$575,893,150	\$606,384,715	\$605,929,828	\$607,152,201	\$604,970,857	\$617,070,274	\$629,411,680	\$641,999,913

Budgeted FY 2018-19

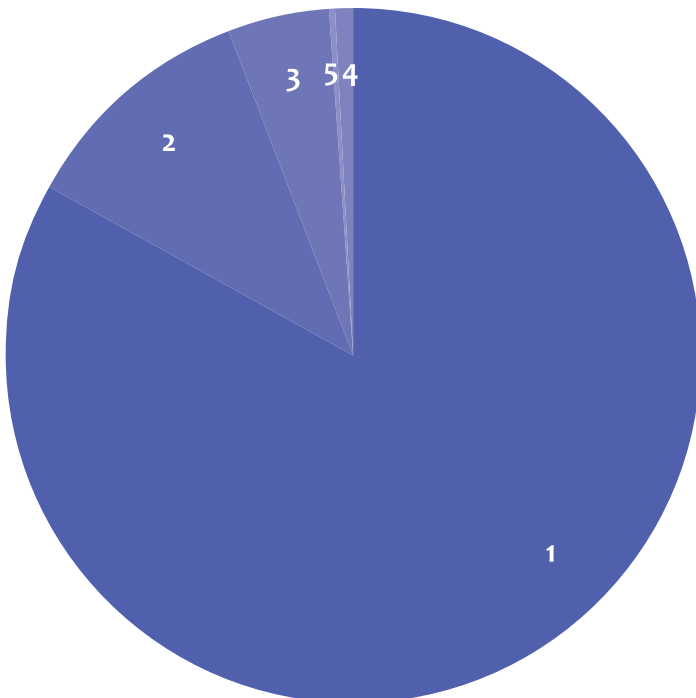
1 | Salaries & Benefits — 83.4%

2 | Purchase Services — 11.0%

3 | Supplies & materials — 4.7%

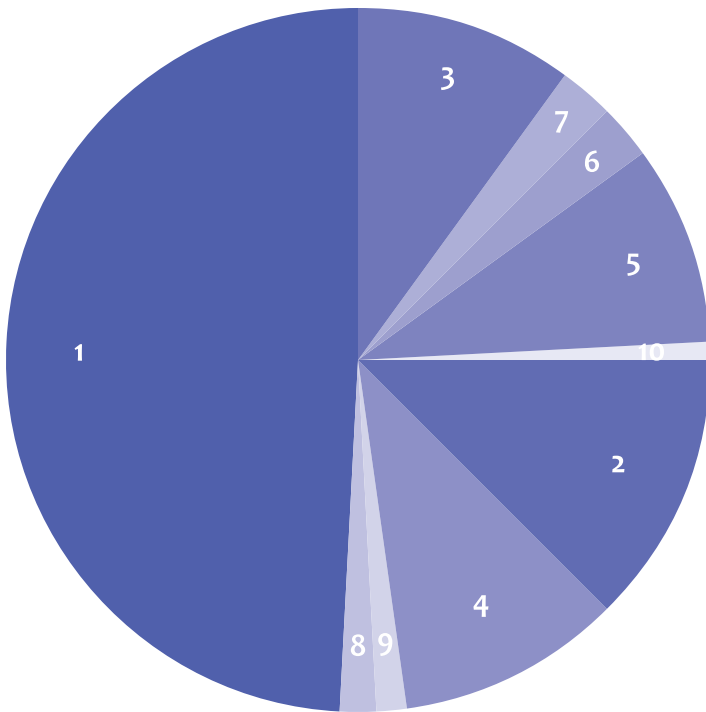
4 | Equipment — 0.3%

5 | Other — 0.7%



Categorical Revenue Summary

Voter Approved Referendum	\$61,111,851	10.1%	Resources committed by the school district to class size, early literacy, technology, textbooks, science and math.
Local Optional Referendum	\$15,831,312	2.6%	
Integration Aid	\$15,325,481	2.5%	Programs funded with integration aid must support the goals of closing the achievement gap and increasing racial interaction.
Compensatory Aid	\$55,018,646	9.1%	State statute identifies 10 uses for compensatory aid funds. View here.
LEP	\$5,533,200	0.9%	State Limited English Proficiency (LEP) funds must be used to support the education of English Learners.
Special Education	\$75,508,509	12.5%	State and federal education dollars may only be used for special education services.
Federal/Grants	\$60,666,639	10.0%	Federal funds must supplement, not supplant, state and local dollars. Restrictions on use depend on the specific grant.
Extended Time	\$9,287,355	1.5%	Extended time dollars support credit recovery and academic support for qualifying students through after-school and summer school programs.
Q Comp	\$9,755,927	1.6%	Program for teacher professional development
Non-Categorical Revenue	\$296,331,024	49.0%	
Total Revenue	\$604,369,944		



\$604.4 million

Projected General Fund Revenue FY 2018-19

- 1 | Non-Categorical Revenue — 49%
- 2 | Special Education — 12.5%
- 3 | Voter Approved Referendum — 10.1%
- 4 | Federal/Grants — 10.0%
- 5 | Compensatory Aid — 9.1%
- 6 | Local Optional Referendum — 2.6%
- 7 | Integration Aid — 2.5%
- 8 | Q Comp — 1.6%
- 9 | Extended Time — 1.5%
- 10 | LEP — 0.9%



General Fund Function Summaries

Funding Functions

Basic per pupil Formula - revenue is set in Statute 126C.10

Provides the major share of funding for districts

Most of the revenue is not designated for a specific purpose

This revenue pays for:

- classroom teachers
- transportation
- principals and assistant principals
- school secretaries
- building engineers and custodians
- media material in schools
- International Baccalaureate & advanced academic programs
- Special Education Resource teachers
- Admin and Operations departments

Special Education - Additional funding to recognize additional cost of serving students with disabilities – autism, developmentally delayed, severely multiply impaired, deaf/hard of hearing, emotional behavior disorders, developmentally cognitively delayed, physically impaired, visually impaired and deafblind

Dollars are used to fund Citywide Special Education classrooms at schools - teacher, part of a Social Worker, 2 paraprofessionals and any supplemental special education assistants needed as defined on a student's Individualized Education Plan (IEP)

Referendum revenue - a mechanism that allows a school district to obtain voter approval to increase its revenue beyond the limits set in statute.

In order to ensure the referendum dollars have the greatest impact on students, the funding will be used to pay for:

- The positions of teachers, counselors, social workers, behavioral or academic support staff;
- Opportunities for students such as tutoring, leadership development, and mentoring programs, after-school activities; and/or;
- Professional development and curriculum that supports and integrates academic and social and emotional learning.

Compensatory Education revenue - based on the Free & Reduced lunch count on Oct 1st at a site

Principals have discretion to spend the dollars at their site within compliance of the statute 126C.15

Eligible uses of Compensatory Education revenue are:

- providing direct instructional services under the assurance of mastery program
- providing remedial instruction in reading, math, and other core curriculum
- adding teachers and teacher aides to provide more individualized instruction

- lengthening the school day, week, or year (including summer school)
- providing staff development consistent with each site's site plan
- purchasing instructional materials and technology
- implementing programs to reduce truancy, encourage graduation, and provide a safe and secure learning environment
- providing bilingual, bicultural, and EL programs
- providing all-day kindergarten
- providing parental involvement programs

Achievement & Integration revenue is intended to “pursue racial and economic integration and increase student academic achievement, create equitable educational opportunities, and reduce academic disparities based on students’ diverse racial, ethnic, and economic backgrounds in Minnesota public schools.” Every district must submit a 3 year plan to receive these dollars

This revenue is used for:

- Middle and High School AVID programs
- Materials for racially isolated schools
- Urban Debate League and Project Success
- Check and Connect program
- STEM/GEMS/GISE program
- Social Emotional Learning department
- Equity Professional Development

EL Revenue - for students with limited English skills.

Students can qualify for EL services for up to 7 years

Revenue is \$704 per eligible EL student. There is also a concentration factor of \$250 per EL concentration pupil

The District uses these dollars to pay for ESL teachers at schools.

Extended Time Revenue - generated by students participating in a learning year program such as summer school, extended day programs or winter or summer break academies

These dollars can only be used for learning year programs

Q Comp is a state-funded program that is focused on supporting the effectiveness of teachers, related service professionals and education support professionals (ESPs) in order to increase the achievement of all students. The Minneapolis Q Comp plan is a labor-management endeavor that supports the professional development and growth of licensed staff and ESPs at both the site and district levels

MPS uses this revenue for the following programs:

- New Teacher Orientation (NTO)
- Professional Pay (ProPay) courses
- Teacher leadership stipends & training
- ESP collaboration funds
- The Q Comp Innovation Fund

Sources of Funds

Source of Funds

Minneapolis Public Schools get funds from a variety of sources. In the general fund, the largest source of revenue is:

- Basic Student Funding Formula - This is the amount the Legislature sets for each student based on pupil units. For the 2018-19 school year, the amount in statute is \$6,312 per adjusted pupil unit.

There are also several categorical sources of revenue. Categorical source must be spent for the purposes they are intended and include:

- Referendum – approved by voter. MPS will have a referendum on the November ballot asking for the maximum allowed increase, and also a technology levy both of which, if successful, will generate revenue for the 2019-20 school year.
- Levies - approved by the School Board within limits set by the State Legislature. In some instances, if the School Board does not approve the full amount of the authorized levy, the State can have dollars taken away
- Federal Programs – for example: Title I & Individuals w/ Disabilities Act (Spec Ed)
- Other Grants for specific purposes (for example McKnight Early

Learning & Cargill STEM)

- Achievement and Integration - intended to pursue racial and economic integration, increase student achievement, create equitable educational opportunities, and reduce academic disparities based on students' diverse racial, ethnic, and economic backgrounds in Minnesota public schools. Districts must submit a plan for usage of the dollars to be approved by Minnesota Department of Education.
- Special Education dollars - received to recognize a portion of the additional costs of providing required services to students with disabilities. Minneapolis Public Schools spends about \$105 million dollars for special education services.
- Compensatory Education - generated for pupils eligible for free and reduced price lunches at schools. The dollars are based on the students on the Oct 1st child of the previous year. The formula for Compensatory Education dollars is determined by the State Legislature. For the 2018-19 school year, there is a statutory requirement to use 3.5% of the dollars for Extended Time programs including after school and summer school.
- English Learners - based on the number of students in the District with limited proficiency in English for their first seven years in the District.



Uses of Funds

Financing Education in Minnesota

Introduction

“The stability of a republican form of government depending mainly upon the intelligence of the people, it is the duty of the legislature to establish a general and uniform system of public schools. The legislature shall make such provisions by taxation or otherwise as will secure a thorough and efficient system of public schools throughout the state.” - Minnesota Constitution, Article XIII, Section 1

The financing of elementary and secondary education in Minnesota comes through a combination of state-collected taxes (primarily income and sales) and locally collected property taxes. Revenue to school districts is received in three major categories, all of which are described in greater detail in this booklet. In summary, the three categories are:

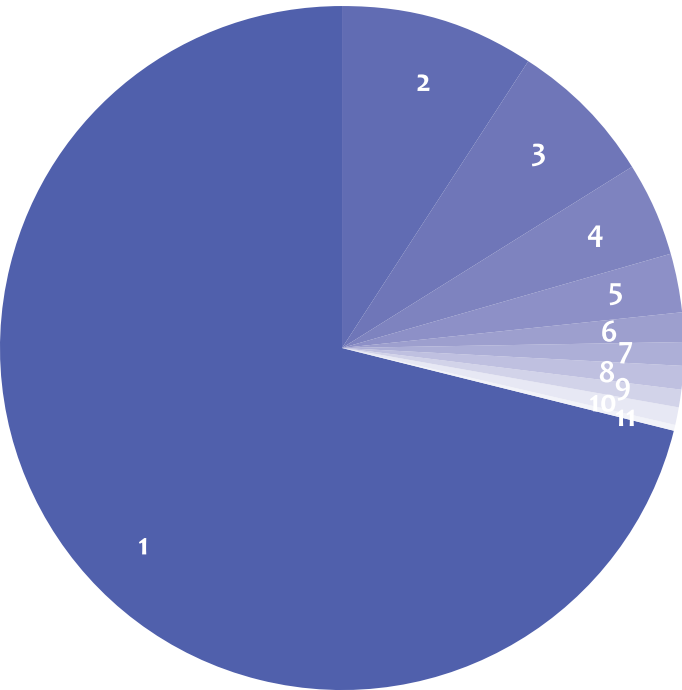
- 1. State Education Finance Appropriations (funded with state-collected taxes)
 - A. General Education Aid - The largest share of the education finance appropriation, general education aid, is intended to provide the basic financial support for the education program.
 - B. Categorical Aids - Categorical revenue formulas are generally used to meet costs that vary significantly between districts (i.e., special education) or promote certain types of programs (i.e., literacy incentive aid, adult basic education aid).
- 2. State Paid Property Tax Credits (funded with state-collected taxes)

Property tax credits reduce the amount of property taxes paid. To make up for this reduction, the state pays the difference between what was levied in property taxes and what is actually received in property taxes to school districts and other taxing districts.
- 3. Property Tax Levies

Property tax levies are made with voter approval, or at the discretion of individual school boards, usually up to limits or for expenditures in categories authorized in law by the Legislature. The largest share of the property tax levies made by school districts is from voter-approved levies: the excess operating referendum and debt service levies.

Minnesota Education Finance Terms

General Education Program - The general education program is the method by which school districts receive the majority of their financial support. There are several components to the general education program. The chart below illustrates the various categories of general education funding and the narrative that follows explains each category in detail.



General Education Program Components FY 2018-19

- 1 | Basic — 71.0%
- 2 | Referendum Revenue — 9.4%
- 3 | Compensatory — 6.9%
- 4 | Local Optional — 4.5%
- 5 | Operating Capital — 2.6%
- 6 | Equity — 1.4%
- 7 | Other* — 1.2%
- 8 | Sparsity — 1.2%
- 9 | Extended Time — 0.8%
- 10 | English Language Learner (ELL) — 0.7%
- 11 | Transition — 0.4%

1. Basic General Education Formula Revenue and Student Achievement Levy

The basic general education formula establishes the minimum level of funding for school districts. Basic general education aid is determined by multiplying the formula allowance by adjusted pupil units. The basic formula allowance is set for each year in legislation. For FY 2018, the basic formula allowance is \$6,188. School districts and charter schools will receive \$5.8 billion in basic formula allowance revenue in FY 2018.

Prior to FY 2015, the general education formula revenue was funded solely with state aid. The Student Achievement Levy, which was first effective for the 2014-15 school year, was designed to raise \$20,000,000 annually, statewide. The 2015 Legislature passed legislation that phases out the Student Achievement Levy over two years, raising \$10,000,000 in FY 2018 and \$0 in FY 2019.

The following chart shows recent annual formula allowances and tax rates:

School Year	Basic Formula Allowance	Tax Rate
2006-07	\$4,974	0.00%
2007-08	\$5,074	0.00%
2008-09	\$5,124	0.00%
2009-10	\$5,124	0.00%
2010-11	\$5,124	0.00%
2011-12	\$5,174	0.00%
2012-13	\$5,224	0.00%
2013-14	\$5,302	0.00%
2014-15	\$5,831	0.35%
2015-16	\$5,948	0.33%
2016-17	\$6,067	0.30%
2017-18	\$6,188	0.14%
2018-19	\$6,312	0.00%

Of a district's basic general education revenue, a fixed dollar amount per average daily membership (\$299 for kindergarten pupils and \$459 for first through sixth grade pupils) must be reserved for the purpose of reducing or maintaining the district's average class size for kindergarten through third grade classrooms. The goal is to have average class sizes be 17 students to 1 full-time classroom teacher for these grade levels.

2. Extended Time Revenue

Extended time revenue replaced the former learning year pupil program, where a district that had students enrolled for more than a standard school year equivalent could generate additional revenue for those students. Under prior law, learning year pupils could generate up to a total of 1.5 headcount students in average daily membership (ADM) for a school district. Currently, extended time revenue allows students to generate up to an additional 0.2 (for a total of 1.2 maximum) ADM, which is then used to calculate the district's weighted pupil count, which is multiplied by the extended time formula amount of \$5,117 to calculate extended time revenue. The revenue can be used for extended day, week or year programs, as well as vacation break academies and summer term academies. Charter schools operating an extended day, extended week or summer program are eligible for extended time revenue equal to 25 percent of the statewide average extended time revenue per adjusted pupil. For FY 2018, charter schools will receive \$17 per adjusted pupil unit. 135 districts and all charter schools qualify for a total of \$62.3 million in extended time revenue.

3. Gifted and Talented Revenue

Districts qualify for \$13 per pupil for gifted and talented revenue. Gifted and talented revenue must be used to identify gifted and talented students, to provide programming for those students and to provide staff development for teachers of those students. All districts and charter schools qualify for a total of \$12.28 million in gifted and talented revenue.

4. Declining Enrollment Revenue

Districts that experience declining enrollment from year to year are eligible for declining enrollment revenue. Previously, declining enrollment revenue was captured as part of "marginal cost pupil unit" calculations in many funding formulas. Due to pupil weighting simplification effective for fiscal year 2015, a separate declining enrollment category was established. Declining enrollment revenue acknowledges that lost per pupil funding due to fewer students does not always align neatly with the district's ability to cut its personnel and other operating costs. The declining enrollment formula is 28 percent (\$1,733 for FY 2018) of the current year formula allowance times the difference between the current year and previous year weighted pupil count. 162 districts and 25 charter schools qualify for a total of \$12.07 million in declining enrollment revenue.

5. Basic Skills Revenue

Basic skills revenue includes compensatory, English learner (EL) and EL concentration revenues. The funding for basic skills revenue is based on separate formulas for the individual components.

The components are:

- **Compensatory revenue.** School sites where pupils eligible for free and reduced priced lunches attend generate compensatory revenue based on the number of eligible pupils at the site. Compensatory revenue per pupil increases as the percent of free and reduced price pupils at a particular school site increases (however, the percent is capped). Beginning in FY 2016, school boards may allocate up to 50 percent of compensatory revenue on a district-wide basis.
- **English Learner (EL) revenue.** Districts receive EL revenue based on the number of English Learners enrolled in their district. Beginning in FY 2017, EL students are eligible for EL revenue for up to seven years (increased from 6 years). In addition, a per pupil amount is provided to districts with concentrations of EL students. The per pupil funding increases as the concentration increases (though the concentration percentage is capped).

All school districts receive some portion of \$620.96 million in basic skills revenue, which includes \$564.46 million in compensatory revenue and \$56.5 million in the EL revenue.

6. Sparsity Revenue

Sparsity revenue provides additional revenue for small and isolated schools. This revenue acknowledges the higher cost of necessarily small education programs, where options to increase the number of students in a school would require students to travel an unacceptable amount of time. There are two parts to the sparsity formula, one for secondary schools and one for elementary schools. The secondary school sparsity formula takes into account a secondary school's enrollment, distance from the secondary school to the nearest secondary school and the geographic area of the secondary school attendance area. The elementary sparsity formula provides additional funding for elementary schools that average 20 or fewer pupils per grade and that are 19 miles or more from the nearest elementary school. Districts that are relatively small in enrollment and large in geographic area tend to have the largest sparsity allowances. Charter schools are eligible for sparsity revenue based on the state average sparsity revenue per pupil. 100 districts and all charter schools receive a total of \$27.5 million in sparsity revenue.

7. Transportation Sparsity Revenue

Transportation sparsity revenue provides districts with additional funding based on the number of pupils per square mile in a school district. \$70 million of transportation sparsity revenue is divided among 305 districts and 59 charter schools, with revenue amounts up to \$1,171 per pupil unit.

8. Operating Capital Revenue

Operating capital revenue replaced the capital expenditure facilities and capital expenditure equipment formulas. The operating capital formula has a component representing the former equipment and technology formulas (\$79 per pupil unit), and a component representing the former facilities formula (\$109 times the district's maintenance cost index). Operating capital revenue is an equalized formula. The equalizing factor for fiscal year 2018 is \$20,548; in FY 2019 it will increase to \$24,241; and in FY 2020 it will increase to \$22,912. Operating capital revenue ranges from \$201 to \$288 per adjusted pupil unit per district and totals \$213.6 million statewide.

9. Equity Revenue

Equity revenue is intended to reduce the per pupil disparity between the highest and lowest revenue districts on a regional basis. For the purposes of equity revenue, there are two regions in the state: the seven-county metropolitan area and the balance of the state. In each region, districts are ranked according to their basic and referendum revenue. There are three components to the equity formula: regular, low-referendum and a supplemental amount. The regular component is based on a district's ranking in their region (rural or metro), the low-referendum component provides additional revenue for districts with referendum amounts below 10 percent of the state average referendum amount, and the supplemental component is a fixed amount (\$50 per pupil) for all districts. Only districts below the 95th percentile of revenue in referendum and basic revenue are eligible for the regular and low-referendum equity revenue, except districts in cities of the first class as of 7/1/99 (Minneapolis, St. Paul and Duluth), which are automatically excluded. Equity revenue is an equalized formula, equalized at the same rate as the second tier of referendum revenue, or \$510,000 of referendum market value per pupil.

For the regular equity program, a district without an excess levy referendum is eligible for \$14 per pupil unit. A district with an excess levy referendum is eligible for \$14 per pupil unit, plus an additional amount based on its percentile ranking. To determine how much regular equity revenue a district receives, the district's equity index is calculated by dividing the difference between a district's basic and referendum revenue by the regional 95th percentile of basic and referendum revenue. The result is multiplied by \$80. The product of that calculation is added to the basic \$14 to generate the district's equity revenue.

Districts with referendum amounts below 10 percent of the state average referendum amount are also eligible for the supplemental low-referendum equity portion of equity revenue. Qualifying districts receive an amount per pupil equal to the difference between their referendum amount and 10 percent of the state average referendum amount, with a \$100,000 limit.

For FY 2017, FY 2018 and FY2019, the revenue amount resulting from both the regular and low-referendum equity calculations is multiplied by 1.25 for metro districts and 1.16 for nonmetro districts. For FY 2017 only, the 1.16 adjustment for non-metro districts came in the form of 100 percent state aid. Beginning in FY 2020, all districts are eligible for the 1.25 adjustment. Prior to FY 2017, only districts located in the seven county metropolitan area were eligible for the 1.25 adjustment.

Finally, all districts are eligible for an additional \$50 per pupil.

Statewide, all districts qualify for equity revenue, sharing a total of \$114.2 million, with revenue amounts ranging from \$53 to \$184 per pupil per district.

10. Small Schools Revenue

School districts (excluding charter schools) with fewer than 960 pupil units qualify for small schools revenue, with the revenue amount per pupil increasing as the enrollment size of the district decreases. The maximum amount a district could theoretically qualify for under the formula is \$544 per pupil. 158 school districts qualify for \$16.5 million in aid. The small schools revenue program includes small high schools in districts with more than one high school in geographically isolated areas.

11. Transition Revenue

Transition revenue guarantees a district that changes to various funding formulas will not result in the district receiving less money in the current year than it received in the prior year. It is in essence a “hold harmless” provision. For example, the 2013 legislature made changes to the special education revenue program. A district that received special education revenue under the pre-2013 funding formulas would be able to continue funding its program at the same level as the previous year, regardless of changes to the formula that would otherwise indicate that the district was eligible for less revenue. Transition revenue is undesignated revenue which may be used for any general 7 fund purpose. Transition revenue is a mix of aid and levy, levied against referendum market value using \$510,000 per pupil as the equalizing factor. \$30.3 million of transition revenue is divided among 199 school districts and 37 charter schools.

12. Referendum Revenue

Referendum revenue allows districts to increase their general fund revenue with the approval of the voters in the district, and in limited cases, by board approval. A referendum to obtain voter approval for an increase in general fund revenue may be held on the first Tuesday following the first Monday in November (Election Day). Elections may be held at a different time if the election is held by mail ballot. If a district is in statutory operating debt and receives the commissioner’s approval, the district may hold an additional

election on a different day. A referendum election may be held in the calendar year before it is levied or one year earlier.

The referendum revenue formula is an equalized formula; that is, the state pays in aid the difference between what is raised by a local levy and a guaranteed revenue amount.

The referendum revenue program has a three tier equalization aid formula as follows:

- First tier revenue (up to \$300 per pupil) equalized at \$880,000
- Second tier revenue (between \$300 to \$760 per pupil unit) equalized at \$510,000
- Third tier revenue (revenue from \$760 to 25 percent of the basic formula allowance - \$1,547 for FY 2018) equalized at \$290,000. Districts that qualify for sparsity revenue are not subject to the third tier revenue limit of \$1,547 for equalization. All revenue above \$760 is eligible for equalization at the \$290,000 level for sparsity districts.

Equalization is used to apply the same property tax burden to districts that have similar per pupil referendum revenues, but varying tax bases. The relationship of a district’s referendum market value per pupil unit to the equalizing factor (\$880,000 in the case of the first \$300 of referendum revenue) indicates how much referendum revenue the district will receive from property taxes. If a district’s property valuation per pupil unit were \$440,000 for example (50 percent of \$880,000), the district would receive 50 percent of its revenue from its referendum levy and 50 percent from state equalization aid. If a district’s referendum market value per pupil unit is greater than \$880,000, that district will receive all of its referendum revenue from the local levy. The closer a district’s referendum market value per pupil is to \$0, the higher the percentage of state aid the district receives for referendum levies below \$300 per pupil. The same district with \$440,000 per pupil in market value would levy 86 percent ($\$440,000 / \$510,000 = .86$) of the revenue for a referendum amount between \$300 and \$760 per pupil, and 100 percent of the revenue for a referendum amount between \$760 and \$1,547 per pupil.

School boards may convert up to \$300 per pupil of existing referendum authority to “board approved” authority. The board may retain this authority for up to five years, at which time the board must vote to reauthorize the referendum revenue authority. A district that has less than \$300 in referendum authority may convert that existing authority to board approved authority and add new board approved authority up to the \$300 limit. Districts with no existing referendum revenue authority may authorize the full \$300 per pupil in board approved authority.

Referendum revenue is calculated based on an adjusted pupil unit (APU) basis, which factors in open enrollment. However, referendum equalization aid is computed on a resident pupil unit basis.

The maximum amount per pupil that districts can generate in referendum revenue is capped by statute. For fiscal year 2018, the standard cap is \$1,929. The standard cap is adjusted annually based on changes in the Consumer Price Index. Districts eligible for sparsity revenue are not subject to the standard referendum cap.

For fiscal year 2018, 331 school districts have referendum authority totaling \$772.6 million in revenue, with amounts up to \$3,846 per pupil unit. Some districts with referendum revenue receive referendum equalization aid, which totals \$152.6 million statewide (and is included in the \$772.6 million).

Referendum levies must be certified on referendum market value rather than adjusted net tax capacity (ANTC). (ANTC provides tax advantages for residential and agricultural property compared to commercial and industrial property; referendum market value treats most residential and commercial property the same.) Agricultural land and seasonal recreational cabin properties are excluded from referendum market value.

13. Local Optional Revenue

The 2013 Legislature added an additional component to the general education program called location equity/local optional revenue. It allows school districts to access up to \$424 per adjusted pupil unit in board-approved revenue. Initially in FY15 the revenue authority was available only to metro and regional center districts. In FY 2016 the revenue authority was expanded to all districts and retitled local optional revenue.

Like referendum revenue, local optional revenue is an equalized levy formula certified on referendum market value. It is equalized at the same rate as the second tier of referendum revenue, or \$510,000 of referendum market value per pupil. For fiscal year 2018, an estimated 314 districts chose to access local optional revenue. Total local optional revenue is projected to be \$368.5 million - \$309.2 million coming from local levy and \$59.3 million coming from state aid.

Equalizing Factor - The dollar amount used to calculate the state and local shares in formulas that are equalized. Most equalizing factors are fixed, such as that for operating capital revenue, which is set at \$20,548 for FY 2018. A fixed equalizing factor is a guarantee by the state that a certain tax rate will generate a certain amount of revenue for a school district, regardless of the district's property value. In the case of operating capital revenue, the state guarantees that a 1 percent tax rate will generate \$205 ($0.01 \times \$20,548$) in revenue for the district, whether it is raised via the local property tax, or provided by the state. The percent of revenue in a given formula which will be raised through local levies is equal to the district's property value (in ANTC or market value for referendum) divided by the equalizing factor. In the case of operating capital revenue, for example, a district with \$7,870 in ANTC per pupil unit will raise 38 percent of its revenue locally ($\$7,870 / \$20,548 = 0.38$), with the balance being provided as state aid.

Pupil Weighting - A weighted count of pupils used to determine revenue in many funding formulas.

The weights are as follows:

Grade Level	Pupil Weight
Voluntary Pre-Kindergarten	0.6 pupil units
One Kindergarten Pupil	1.0 pupil units (full) / 0.55 (half)
One Elementary Pupil (grade 1-3)	1.0 pupil units
One Elementary Pupil (grade 4-6)	1.0 pupil units
One Secondary Pupil (grade 7-12)	1.2 pupil units

A Preschool Pupil with Disabilities is counted as 1.0 pupil unit for the ratio of hours of service to 825, with a minimum of .28 ADM and a maximum of 1.0 pupil unit.

Adjusted Pupil Units (APU) – each student is weighted by grade level according to the weights listed above. For example, if a district has 1,000 students in grades seven through twelve, its adjusted pupil count for these secondary students is 1,200 ($1,000 \times 1.2$ pupil units).

Weighted Average Daily Membership (WADM) is another term for Adjusted Pupil Units (APU). It is the total of the above weighted pupil unit categories for a school district.

Pupils in Average Daily Membership (ADM) is the total headcount of students in a school district. Each student may not count for more than 1.0 ADM.

Note: In the examples presented in this booklet, “pupil units” means adjusted pupil units, unless otherwise noted.

Categorical Revenues - Additional resources for specific school programs. Examples of categorical revenues include:

1. Special Education Revenue
2. School Lunch Aid
3. Debt Service Equalization Aid

Market Value - The value assigned to property by an assessor.

Referendum market value (RMV) allows for certain types of

property that have classification rates below one to have a lower market value than the value assigned by the assessor, and excludes cabins and agricultural land.

Property Tax Classification Rates - Percentages applied to the market value of property to arrive at the adjusted net tax capacity. For example, residential homestead property under \$500,000 has a class rate of 1 percent; the amount over \$500,000 has a class rate of 1.25 percent.

Adjusted Net Tax Capacity (ANTC) - The property value used for calculating most school taxes. ANTC is determined by equalizing differences in tax capacities by property type in different counties. This equalization process compares market values to actual sales and is intended to neutralize the effect of differing assessment practices. Also, the ANTC reflects the application of the classification rates to the market value of property.

Tax Capacity Rate - The rate of taxation for a specific program. Tax capacity rates are expressed as a percent of the adjusted net tax capacity. Many tax capacity rates are set in law.

UFARS (Uniform Financial Accounting and Reporting Standards) - A statewide accounting procedure that must be used by school districts to record financial transactions and report financial information to the State Department of Education.

School Funds - A set of financial accounts to manage school operations.

A. Operating Funds

1. General Fund – general operations of the school district including salaries and benefits, instructional materials, supplies and custodial operations, transportation, ongoing capital expenditures and equipment
2. Food Service Fund – school lunch and breakfast programs
3. Community Service Fund – community service, early childhood family education, adult and recreation programs

B. Non-Operating Funds

1. Building Construction Fund – bond proceeds used to pay for building construction
2. Debt Service Fund – used to pay principal and interest on building project bonds
3. Trust Fund
4. Agency Fund

Districts Off The Formula - In districts with high property values per pupil unit, the levy rate for particular programs may generate revenue that is equal to or greater than the total revenue the district is entitled to for the program. These districts are referred to as being “off the formula” for that program, because all of the revenue is paid by local property taxes.

Achievement and Integration Revenue (AIM)

Achievement and Integration Revenue is intended to pursue racial and economic integration, increase student achievement, and reduce academic disparities in Minnesota’s public schools. An eligible district’s initial achievement and integration revenue equals the sum of (1) \$350 times the district’s pupil units for that year times the ratio of the district’s enrollment of protected students for the previous school year to total enrollment for the previous school year and (2) the greater of zero or 66 percent of the difference between the district’s integration revenue for the prior year and the district’s integration revenue for the current year. In addition, “incentive” revenue of \$10 per pupil unit may be generated, provided the district is implementing a voluntary plan to reduce racial and economic enrollment disparities as part of its achievement and integration plan. Each year, .3 percent of a district’s achievement and integration revenue is transferred to the department for oversight and accountability activities.

In order to receive this revenue districts must:

1. Develop a three year Achievement and Integration plan; the plan must be incorporated into the district’s comprehensive strategic plan;
2. Have the school board approve the plan and corresponding budget; both must be submitted to the department for review by March 15 of the year prior to implementation;
3. Hold at least one formal annual hearing to publicly report its progress in realizing its goals;
4. Limit the amount of revenue spent on administrative services to no more than 10 percent. If the district is not meeting the goals outlined in its plan, the Commissioner has the authority to withhold up to 20 percent of the district’s achievement and integration revenue and use it to help the district implement an improvement plan.

The revenue is paid approximately 70 percent from state aid and 30 percent from local levy. For FY 2018, 134 districts qualify for \$101.7 million in Achievement and Integration Revenue. [124D.862]

Literacy Incentive Aid

Schools are eligible for additional aid based on how well students in the third grade read (called “Proficiency Aid”), and how much progress is being made between the third and fourth grades in reading skills (called “Growth Aid”). Proficiency aid is calculated by multiplying \$530 times the average percentage of students in a school that meet or exceed proficiency over the current year and previous two years on the third grade reading portion of the Minnesota Comprehensive Assessment, multiplied by the number of students enrolled in the third grade at the school in the previous year. Similarly, Growth aid is calculated by multiplying \$530 times the percentage of students that make medium or high growth on the fourth grade reading Minnesota Comprehensive Assessment multiplied by the previous year’s fourth grade student count. [124D.98]

Nutrition Programs

School Breakfast Aid - Schools are eligible to receive 55 cents for each fully paid breakfast and 30 cents each reduced price breakfast served to students in grades 1 through 12. Voluntary pre-kindergarten and kindergarten students who are in the fully paid category generate \$1.30 for each breakfast served. Districts that receive school breakfast aid must provide breakfast without charge to those students eligible for free and reduced price meals. All voluntary pre-kindergarten pupils and kindergarten pupils are eligible for school breakfast without charge, regardless of family income. [124D.1158]

School Lunch Aid - Schools are eligible to receive up to 12.5 cents of state funding for each lunch served. Districts receive 52.5 cents per reduced price lunch meal served. [124D.111]

Library Programs

Library Basic Support Aid - Aid to regional public libraries for operations, interlibrary programs and services. Can be used for data and video access costs, improving or maintaining electronic access, and connecting the library system with the state information infrastructure. [134.355]

Multi-county, Multi-type Library System Grants – Multi-county or multi-type libraries are eligible to receive grants for development or operations. Consideration of costs for sparsely populated or large geographic areas must be made when the grants are made. [134.353]

Regional Library Telecommunications Aid - For regional public library systems to cover data and video access, maintenance, equipment, or installation of telecommunications lines. [134.355, subd. 9]

Nonpublic Pupil Programs

Nonpublic Pupil Aid - Public school districts receive aid to fund services and textbooks for the benefit of nonpublic school students. The funding can be used for secular textbooks and other instructional materials, and the services include health services and secondary guidance and counseling services. The textbook funding level is set at the average amount expended in public schools per pupil for similar materials in the second prior year, multiplied by a factor equal to the growth in the basic formula amount between the second prior year and the current year. Similarly, health services are reimbursed on a per pupil basis to the public school district at the rate of the lesser of their actual cost or the average cost of providing those services to public school students in the second prior year, and guidance and counseling services are reimbursed on a per secondary pupil basis at the rate of the lesser of their actual cost or the average cost of providing those

services to public school secondary students in the second prior year. [123B.40, 123B.48]

Nonpublic Pupil Transportation - Nonpublic pupil transportation revenue is equal to the cost per pupil of providing transportation services in the second preceding school year, and then adjusted for the change in the general education formula allowance between the current year and the second preceding school year. [123B.92]

Miscellaneous Revenue Programs

Abatement Revenue - A replacement for anticipated property tax receipts because property valuation has been reduced after the levies were certified. The aid applies to equalized levies only; districts may make an adjustment levy the next year for the remaining revenue loss. Districts may also levy for the shortfall in abatement aid. [126C.46]

Advanced Placement and International Baccalaureate Programs

- The state pays all Advanced Placement and International Baccalaureate exam fees for low income students, and a portion of those exam fees on a sliding scale based on income for all other students. The state also subsidizes a portion of the training costs for teachers in advanced placement or international baccalaureate courses. [120B.13]

Consolidation Transition Revenue - Districts that consolidate are eligible for state aid of \$200 per pupil unit in the first year of the consolidation and \$100 per pupil unit in the second year. The number of pupil units used to calculate this aid may not exceed 1,500. This funding is intended to cover early retirement costs of employees, operating debt of the districts, enhancing learning opportunities and for other costs of reorganization. If this aid is not adequate to cover the early retirement costs, the district may levy for the additional amount. [123A.485]

Safe Schools Levy - A district may levy up to \$36 per pupil unit for the costs of peace officers used for school liaison services, drug prevention programs, gang resistance education programs, voluntary opt-in suicide prevention tools, facility security enhancements, efforts to improve school climate, costs associated with mental health services and security costs in the district's schools and on school property. The levy may also be used for school counselors, nurses, social workers, psychologists, and alcohol and chemical dependency counselors. Districts that are members of an intermediate school district may levy an additional \$15 for these same purposes. [126C.44]

Family and Early Childhood Categorical Programs

Adult Basic Education

Adult Basic Education (ABE) provides instruction to eligible adults in basic academic skill areas of reading, writing, speaking and math. ABE courses include workforce instruction, literacy tutoring, English proficiency for speakers of other languages, citizenship training, work readiness, high school diploma instruction, and transition to post-secondary education. ABE participants must be over 16 years of age and currently not attending secondary or elementary education. Programs are delivered primarily through public school districts as well as through collaboration non-profit organizations, community and technical colleges and state and local correctional institutions. School districts may cooperate and form an ABE consortium, working with other districts and combining ABE aid. School boards and consortiums offering an ABE program may charge a sliding scale fee for students over 21 who are able to pay. [124D.52, 124D.531]

ABE aid has four components, which are connected to the needs of ABE students: basic population aid, contact hour aid, English Learner (EL) aid and aid for adults over age 25 with no diploma. Basic population aid is equal to the greater of \$3,844 or \$1.73 times the population of the district. Once basic population aid is subtracted from the state appropriation for ABE, the balance is distributed as follows:

- 84 percent for contact hour aid, distributed to ABE providers based on the total number of contact hours provided during the prior program year. Money is distributed based on the number of contact hours provided in the prior year multiplied by a variable dollar rate which is based on the total number of contact hours and the available funds. Contact hour aid cannot grow from the previous year by an amount equal to the greater of 11 percent of the prior year or \$10,000.
- 8 percent for EL aid, distributed based on the proportion of the state's K-12 EL student enrollment at the ABE program.
- 8 percent for high school diploma aid based on the school district population of adults over age 25 who do not have a high school diploma.

Adults with Disabilities

As a part of the Community Education program, districts may offer programs for adults with disabilities. The adults with disabilities program supports activities such as increasing public awareness of the roles of people with disabilities, classes for adults with disabilities, outreach and marketing strategies to identify and encourage adults needing service, and services that meet consumer needs and enhance the role and contribution of people with disabilities in communities. Districts receive revenue equal

to actual program expenditures up to \$60,000, with that revenue split one-half aid and one-half levy. Districts may receive additional revenue from public or private sources that will not change the aid amount paid by the state. [124D.19, subd. 7 & 8, 124D.56]

Early Learning Scholarships

The Early Learning Scholarships Program provides scholarships to high need, at-risk children between the ages of three and five, to expand access to high quality pre-school programs. The Department of Education's Office of Early Learning estimates that approximately 11,000 students will be awarded scholarships in fiscal year 2018. In order to qualify for a scholarship, a child's family must have income equal to or less than 185 percent of the federal poverty level or be able to demonstrate participation in other state or federal need based programs like nutrition assistance, child care assistance and/or Head Start.

For school year 2017-18, a total of \$70.2 million will be awarded in scholarships. Each eligible child may be awarded a scholarship worth up to \$7,500 per year. A student awarded a scholarship must continue to receive a scholarship until she/he enters kindergarten. Siblings of a student awarded a scholarship are eligible for scholarships as well, provided the siblings attend the same program.

In order to be eligible to accept early learning scholarship funds, programs or individual child care providers must participate in the Parent Aware four-star rating system. Providers must earn a three or four-star rating in order to be eligible to accept early learning scholarships.

There are two "pathways" by which scholarships are awarded. Pathway I allows for direct award of scholarships to families. The funds are paid to the qualifying provider on behalf of the family and "follow the child." Pathway II provides scholarships directly to four-star rated providers, like Head Start and school district based pre-school programs. These programs then fill the scholarship slots in their program with qualified children. [124D.165]

Voluntary Pre-Kindergarten Program

The 2016 Legislature enacted a voluntary pre-kindergarten program, beginning in fiscal year 2017. All school districts and charters or groups of districts and charters are eligible to apply for voluntary pre-k program funding. Districts may also choose to use a "mixed-delivery" model, by partnering with Head Start programs, childcare centers, licensed family childcare providers and community- based programs. [124D.151]

In order to be eligible for participation in a voluntary pre-k program, a child must be 4 years of age by September 1 of that academic

year, must have completed a health and developmental screening assessment within 90 days of program initiation and must provide documentation of immunizations. No fees may be charged for participation in the voluntary pre-k program.

There are a number of program requirements outlined in statute including: alignment with state early learning and K-3 academic standards, formative and summative assessment of students growth from beginning to the end of the year, coordination with other early learning programs and community based services, parent involvement in program and transition planning, staff-to-student ratios of 1:10, with a maximum of 20 students per classroom; salaries for pre-k instructors that are comparable to K-12 instructors; and alignment with outcomes of the district's World's Best Workforce plan.

The entitlement cap for voluntary pre-kindergarten revenue is \$27.1 million. Funding will follow the per pupil unit funding model used for grades K-12, but the weighting for pre-k students is limited to a maximum of 0.60 pupil units. Highest priority for funding will go to high poverty schools.

Districts or charters choosing to apply for program eligibility must submit an application to the commissioner of education that includes the anticipated hours of instruction per week, estimated number of eligible children to be served at each site and a statement of assurances from the superintendent or charter school director that the program will meet all program requirements outlined in statute.

The commissioner must divide eligible applications for new or expanded programs into 4 groups, as follows:

1. Minneapolis and St. Paul districts
2. Other school districts located in the metro equity region
3. School districts located in the rural equity region, and
4. Charter schools

Within each of these 4 categories, the schools must be ordered by rank using a sliding scale based on the following criteria:

1. *Concentration of kindergarten students eligible for free and reduced priced lunches (a proxy for poverty level) by school site on October 1 of the previous school year.* (For schools without free and reduced price lunch count concentration, the school district wide average concentration of kindergarten students must be used for ranking order).
2. *Presence or absence of 3 or 4-star rated Parent Aware programs within the school district or in close proximity to it.* Sites with the highest concentration of kindergarten free and reduced lunch count concentration that do not have a 3 or 4-star rated Parent Aware program within the district will receive the highest priority, while sites with the lowest concentration of free and reduced lunch count concentration that have a 3 or 4-star rated program will receive lowest priority.

The application deadline is January 30 of the fiscal year prior to the

fiscal year of anticipated program implementation. The program serves approximately 3,000 students. For the list of the programs selected, visit: www.education.state.mn.us/MDE/fam/vpk/.

Once a school site is approved for voluntary pre-k aid, it remains eligible if it continues to meet program requirements, regardless of changes in free and reduced-priced lunch concentration.

Community Education

Community education programs provide learning and involvement opportunities for people of all ages including providing school district residents with the opportunity to utilize educational facilities and programs during non-school hours. Community Education programs may also be offered to K-12 students during the summer and other non-school times, and fees may be charged for those programs. Community Education revenue can also be used for educational programming, including: adults with disabilities, school age care, ABE, School Readiness and ECFE.

Community education revenue is equal to \$5.42 multiplied by the population of the district (per capita), or 1,335, whichever is greater. A district that implements a youth service program is also eligible for an additional \$1.00 per capita. Districts with a Youth After-School Enrichment Program also receive \$1.85 times the greater of (a) 1,335 residents or (b) the population of the district, up to 10,000. Districts with populations over 10,000 offering a Youth After-School Enrichment Program also receive \$0.43 times the population greater than 10,000 in the district. To be eligible for its full community education revenue, a district must levy a maximum rate of .94 percent of its adjusted net tax capacity, with the rate limited so that the levy may not exceed total annual revenue. [124D.20]

Early Childhood and Family Education

As a part of the Community Education program, districts may offer an Early Childhood and Family Education (ECFE) program providing educational services to expectant parents and the parents and other relatives of children between birth and kindergarten. To the extent that funds are insufficient to serve all eligible children, the program must focus on children from birth to age three. School districts must also establish a reasonable sliding fee for ECFE classes and must waive fees for any participant unable to pay. ECFE program revenue is equal to the formula allowance for the year (\$6,188 for FY 2018) times 0.023, times the greater of 150 or the number of people under five years of age in the district on October 1 of the previous school year. For FY 2018, districts must certified a levy at a tax rate of .327606 percent to be eligible for the full ECFE revenue (but the total levy cannot exceed a district's total revenue for the year). The tax rate is based on a statutory requirement that

in total, districts must levy \$22.1 million statewide for ECFE revenue. In addition, a district may also levy an additional \$1.60 per child under age 5 for a home visiting program. [124D.13; 124D.135]

School Readiness

The School Readiness program prepares children ages three to five to enter kindergarten. A School Readiness program must assess each child at program entrance and exit, and provide a comprehensive program based on early childhood research and professional practice.

Half of the state appropriation for school readiness aid is divided among school districts in direct proportion to the number of four-year-old children in the district, compared to the number of four-year-olds in the state, and half of the state appropriation for school readiness aid is divided among school districts in direct proportion to the number of students in the district from families eligible for free and reduced price lunches, compared to the number of students from families eligible for free and reduced price lunches in the state. Districts must adopt a sliding fee schedule based on family income, but must waive the fee if a participant is unable to pay.

Districts must use state aid to serve children with at least one of the following risk factors: qualifies for free or reduced-price lunch; is an English language learner; is homeless; has an individualized education plan (IEP) or standardized written plan; is identified, through early childhood health and developmental screening, as having a potential risk factor that may influence learning; or, is defined as at risk by the school district. Children who do not meet these eligibility criteria may still participate in School Readiness, but only on a fee-for-service basis. [124D.15; 124D.16]

Financing Education in Minnesota 2017-18. A publication of the Minnesota House of Representatives Fiscal Analysis Department. December 2017. Copies of this publication are available upon request, or online at the Fiscal Department Website.



School Allocations

School Allocations

The funding allows districts, charter schools with recognized early learning programs, or a combination thereof, to incorporate a voluntary pre-K program into their E-12 system.

Early Childhood Programs

Voluntary prekindergarten was established by Governor Dayton and the 2016 Minnesota Legislature for the purpose of preparing children for success as they enter kindergarten the following year.

High Five students in classrooms for prekindergarten students using Title I and community education dollars.

	Voluntary Pre-K	High 5 Title I	High 5 Comm Ed
K-5 Schools			
ANISHINABE ACAD	\$177,998	\$137,756	
BANCROFT		\$137,755	\$20,121
BETHUNE	\$177,997	\$137,755	
BRYN MAWR		\$137,756	\$20,121
CITYVIEW	\$208,180		\$338
EMERSON SPANISH		\$137,756	\$20,121
R GREEN CENTRAL PARK	\$177,998	\$137,756	
HALL	\$157,877	\$137,756	\$20,115
JENNY LIND		\$137,760	\$20,121
LORING		\$137,758	\$20,121
LUCY LANEY	\$85,903	\$229,844	
LYNDALE		\$137,756	\$20,121
NELLIE STONE JOHNSON	\$208,149	\$67,363	\$40,242
PILLSBURY		\$137,756	\$20,121
PRATT		\$68,873	\$10,060
SHERIDAN		\$137,756	\$20,121
WAITE PARK		\$157,884	
WEBSTER		\$68,878	\$88,999
WINDOM		\$137,754	\$20,121
K-8 Schools			
ANDERSEN	\$177,998	\$275,512	\$20,121
FOLWELL ARTS		\$137,756	\$20,121
HMONG ACADEMY		\$275,512	\$40,242
JEFFERSON	\$98,271	\$217,484	
SULLIVAN	\$80,635	\$235,119	

EL and Special Education

English Learners allocations are given to schools for English as a Second Language (ESL) teachers at a ratio of 1:50 students. We fund this program using State dollars, Compensatory dollars and Referendum dollars.

Special Education allocations are given for Special Education Resource Teachers (SERT's) and for staff in the citywide programs to support students on Individual Learning Plans (IEP's).

	EL	SERT	Spec Ed Citywide	Spec Ed Federal Grant
K-5 Schools				
Anishinabe Acad		\$201,210	\$189,787	
Armatage	\$150,907	\$150,907	\$355,783	
Bancroft	\$452,733	\$251,502	\$568,568	\$68,532
Bethune	\$50,302	\$251,502	\$957,938	
Bryn Mawr	\$251,512	\$201,210	\$1,145,528	
Burroughs	\$100,605	\$201,210	\$413,283	
Cityview	\$150,907	\$201,210	\$1,048,063	
Dowling	\$201,210	\$150,918	\$1,220,059	
Emerson Spanish	\$553,327	\$201,210	\$34,266	
R Green Central Park	\$452,733	\$201,210	\$672,537	
Hall	\$50,302	\$251,512	\$755,475	
Hiawatha	\$100,605	\$100,605	\$413,309	
Howe	\$80,484	\$100,605	\$454,293	
Jenny Lind	\$150,907	\$301,815	\$637,365	\$68,532
Kenny	\$50,302	\$150,907	\$500,034	
Kenwood		\$100,605	\$199,840	
Loring	\$150,907	\$251,512	\$184,839	
Lucy Laney		\$251,521	\$568,799	
Lyndale	\$352,117	\$201,210	\$413,311	
Nellie Stone Johnson	\$301,815	\$352,128	\$679,948	
Northrop	\$150,907	\$201,210	\$312,718	
Pillsbury	\$402,420	\$201,210	\$809,907	
Pratt	\$150,907	\$150,907		
Sheridan	\$201,210	\$301,815	\$1,050,676	
Waite Park	\$150,907	\$150,902	\$433,965	
Webster	\$100,605	\$150,907	\$653,290	
Whittier	\$452,712	\$251,513	\$399,695	
Windom	\$402,420	\$150,907	\$34,265	

K-8 Schools				
Andersen	\$1,609,679	\$402,420	\$1,771,211	\$34,266
Barton	\$352,117	\$301,815		\$34,266
Folwell Arts	\$754,548	\$603,630	\$224,053	
Hmong Academy	\$553,327	\$301,815	\$870,637	\$38,987
Jefferso	\$653,932	\$402,420	\$824,587	
Marcy	\$271,623	\$352,117	\$826,622	
Seward	\$503,025	\$301,814	\$34,266	\$34,266
Sullivan	\$1,006,050	\$251,502	\$1,297,158	\$68,532
Combined Campus				
Field		\$251,512	\$570,658	
Hale		\$251,512	\$481,843	
Lake Harriet Lower		\$100,605	\$284,678	
Lake Harriet Upper		\$201,210	\$727,905	\$34,266
Lk Nokomis - Keewaydin	\$150,907	\$301,814	\$447,567	
Lk Nokomis - Wenonah	\$100,605	\$100,605	\$444,290	
Middle Schools				
Anthony	\$201,210	\$301,815	\$563,988	
Anwatin	\$352,117	\$402,420	\$1,228,581	
Franklin	\$100,605	\$352,117	\$943,421	
Justice Page Middle	\$352,117	\$402,420	\$969,900	
Northeast	\$201,201	\$452,733	\$1,006,720	
Olson	\$100,605	\$301,815	\$748,542	\$36,812
Sanford	\$402,420	\$503,019	\$1,375,334	
High Schools				
Edison	\$754,537	\$754,537	\$2,281,945	\$73,624
Fair 9-12	\$20,121	\$251,512	\$72,494	
Henry	\$452,722	\$754,537	\$1,364,131	
Heritage Academy	\$352,117	\$20,121		
North Academy	\$50,303	\$503,025	\$869,303	
Roosevelt	\$754,537	\$754,537	\$1,550,902	\$36,812
South	\$1,056,363	\$804,840	\$1,459,778	\$110,439
Southwest	\$653,943	\$704,235	\$2,328,228	
Washburn	\$553,328	\$804,840	\$769,192	\$73,624
Wellstone Int'l	\$1,106,659	\$70,434		
Special Education				
Riverbend			\$3,730,987	\$57,797

Harrison			\$2,232,052	\$57,797
Transition Plus	\$145,912		\$2,580,460	\$1,793,865
Early Childhood Spec Ed			\$6,202,648	\$1,409,638
Other Sites				
Hospital Agencies			\$479,885	\$0
Mpls Metro - Sj			\$371,115	\$57,799
Longfellow Alternative	\$100,605	\$90,555	\$36,813	
Stadiumview				\$9,432



Compensatory and Title I

Compensatory Education allocations are based on Free and Reduced lunch counts from Oct 1st of the previous year. The formula in is state statute and must be used to meet the education needs of students who enroll under-prepared and whose progress toward meeting state and local content or performance standards is below the level that is appropriate for learners their age. Minneapolis

Public Schools used some of the Compensatory dollars to pay for English Learners teachers.

Title I is funded through the federal Every Student Succeeds Act. Allocations are given to schools with greater than 40% free and reduced lunch counts. The dollars can only be used to supplement not supplant programs in schools and is intended to provide additional support to students not making academic progress.

K-5 Schools	Comp Ed	Title I
Anishinabe Acad	\$592,529	\$160,322
Armatage	\$134,890	\$0
Bancroft	\$1,184,203	\$335,289
Bethune	\$910,159	\$248,191
Bryn Mawr	\$884,520	\$232,005
Burroughs	\$54,695	\$0
Cityview	\$924,403	\$240,483
Dowling	\$456,789	\$189,212
Emerson Spanish	\$840,365	\$263,493
R Green Central Park	\$924,402	\$255,128
Hall	\$585,407	\$162,635
Hiawatha	\$78,714	\$0
Howe	\$106,351	\$64,472
Jenny Lind	\$948,616	\$263,607
Kenny	\$67,085	\$0
Kenwood	\$77,012	\$0
Loring	\$545,481	\$187,108
Lucy Laney	\$1,046,896	\$282,876
Lyndale	\$634,642	\$215,840
Nellie Stone Johnson	\$1,246,305	\$342,997
Northrop	\$84,750	\$0
Pillsbury	\$789,754	\$229,692
Pratt	\$365,817	\$123,337
Sheridan	\$827,550	\$233,546
Waite Park	\$294,559	\$140,156
Webster	\$219,919	\$81,290
Whittier	\$1,073,389	\$297,831
Windom	\$259,136	\$164,683
K-8 Schools		
Andersen	\$2,481,215	\$689,077

Barton	\$492,112	\$234,060
Folwell Arts	\$2,018,301	\$575,002
Hmong Academy	\$1,247,729	\$335,289
Jefferso	\$1,291,885	\$357,642
Marcy	\$726,275	\$293,627
Seward	\$940,403	\$350,390
Sullivan	\$1,628,030	\$428,553
Combined Campus		
Field	\$51,561	
Hale	\$32,998	
Lake Harriet Lower	\$4,089	
Lake Harriet Upper	\$10,398	
Lk Nokomis - Keewaydin	\$331,213	\$157,675
Lk Nokomis - Wenonah	\$148,892	\$89,700
Middle Schools		
Anthony	\$428,530	\$224,249
Anwatin	\$937,176	\$285,217
Franklin	\$968,557	\$269,002
Justice Page Middle	\$581,371	\$273,304
Northeast	\$977,103	\$253,097
Olson	\$866,004	\$243,566
Sanford	\$1,143,942	\$415,562
High Schools		
Edison	\$1,961,945	\$587,334
Fair 9-12	\$263,504	\$81,991
Henry	\$2,160,736	\$598,466
Heritage Academy	\$502,794	\$136,428
North Academy	\$963,667	\$270,544
Roosevelt	\$1,349,475	\$455,507
South	\$1,754,465	\$699,378
Southwest	\$947,478	\$293,000
Washburn	\$715,593	\$241,800
Wellstone Int'l	\$675,141	\$188,070
Special Education		
Riverbend	\$192,287	
Harrison	\$88,310	
Transition Plus	\$388,182	
Early Childhood Spec Ed	\$562,767	
Other Sites		
Hospital Agencies	\$136,737	
Mpls Metro - Sj	\$108,250	\$165,000
Longfellow Alternative	\$235,888	\$63,204
Stadiumview	\$94,005	\$40,000
800 West Broadway	\$42,730	\$11,562

Categorical Funding

Q Comp allocations are determined by Human Resources for Instructional Specialists, teacher professional development and paraprofessional collaboration based on the number of teachers in a school.

Integration & Achievement AVID allocations are used for AVID Coordinators and professional development and are given to schools with an AVID program.

Integration & Achievement Racially Isolated Schools allocations are to support schools identified as racially isolated to decrease racial and economic disparities and increase racial and economic integration at the school

School Within A School is used to fund high school teachers providing credit bearing classes to students in this Area Learning Center (ALC) program

	Q Comp	AVID	Racially Isolated	School within a school
K-5 Schools				
Anishinabe Acad	\$45,221		\$58,400	
Armatage	\$44,621			
Bancroft	\$61,682			
Bethune	\$49,921		\$51,600	
Bryn Mawr	\$59,782		\$63,200	
Burroughs	\$54,832			
Cityview	\$55,032		\$59,400	
Dowling	\$47,071			
Emerson Spanish	\$53,482			
R Green Central Park	\$63,282		\$57,606	
Hall	\$55,782		\$42,801	
Hiawatha	\$23,211			
Howe	\$22,861			
Jenny Lind	\$65,032		\$73,400	
Kenny	\$44,271			
Kenwood	\$24,961			
Loring	\$39,371			
Lucy Laney	\$61,882		\$82,400	
Lyndale	\$58,532			
Nellie Stone Johnson	\$60,482		\$78,000	
Northrop	\$42,171			
Pillsbury	\$40,771			
Pratt	\$27,961			
Sheridan	\$63,132		\$71,200	
Waite Park	\$40,421			
Webster	\$23,911			
Whittier	\$61,332			
Windom	\$53,482			
K-8 Schools				
Andersen	\$124,424	\$60,363	\$169,200	
Barton	\$53,782			
Folwell Arts	\$90,163		\$168,200	

Hmong Academy	\$76,842	\$40,242	\$98,200	
Jefferso	\$90,353	\$40,242	\$94,800	
Marcy	\$59,382			
Seward	\$57,982	\$60,363		
Sullivan	\$93,853	\$60,363	\$117,000	
Combined Campus				
Field	\$38,321	\$60,363		
Hale	\$45,321			
Lake Harriet Lower	\$41,821			
Lake Harriet Upper	\$42,171			
Lk Nokomis - Keewaydin	\$49,782	\$60,363		
Lk Nokomis - Wenonah	\$27,411			
Middle Schools				
Anthony	\$63,842	\$100,605		
Anwatin	\$71,742	\$80,486	\$122,200	
Franklin	\$50,482	\$60,364	\$80,210	
Justice Page Middle	\$68,042	\$60,363		
Northeast	\$60,632	\$80,484		
Olson	\$50,132	\$60,363	\$77,200	
Sanford	\$73,792	\$120,723		
High Schools				
Edison	\$126,234	\$100,605		\$79,153
Fair 9-12	\$32,221		\$129,415	
Henry	\$113,024	\$120,726	\$211,800	\$213,792
Heritage Academy	\$33,271	\$40,242		
North Academy	\$69,292		\$92,800	
Roosevelt	\$136,145	\$140,847		\$171,563
South	\$127,984	\$120,726		
Southwest	\$110,574	\$160,968		\$188,413
Washburn	\$114,424	\$100,605		\$107,700
Wellstone Int'l	\$39,571		\$55,000	\$149,217
Special Education				
Riverbend	\$51,271			
Harrison	\$27,061			
Transition Plus	\$64,132			
Early Childhood Spec Ed	\$117,684			
Other Sites				
Mpls Metro - Sj	\$19,211			
Longfellow Alternative	\$20,471			
Stadiumview	\$34,611			
800 West Broadway	\$4,547			

Program Specific

- Magnet Schools allocations are used to support additional needs of magnet schools.
- International Baccalaureat (IB) allocations are used for IB Coordinators, World Language teachers and professional development for the IB program
- Advanced Academics allocations are to support Advanced Placement classes, PSEO, and professional development.
- Career Technical Education is used to fund CTE teachers at high schools.

	Magnet Schools	IB	Advanced Academics	CTE
K-5 Schools				
ARMATAGE		\$51,767		
BANCROFT			\$177,968	
CITYVIEW		\$26,016		
DOWLING		\$42,345		
EMERSON SPANISH		\$44,521		
HALL			\$177,968	
SHERIDAN		\$28,460		
WHITTIER			\$178,968	
WINDOM		\$51,679		
K-8 Schools				
BARTON		\$64,080		
FOLWELL ARTS		\$73,594		
HMONG ACADEMY		\$41,298		
MARCY		\$63,729		
SEWARD		\$74,380		
Middle Schools				
ANTHONY			\$78,363	
ANWATIN		\$50,111	\$78,363	
NORTHEAST			\$78,363	
OLSON			\$78,363	
SANFORD			\$80,363	
High Schools				
EDISON	\$402,420		\$76,363	\$120,605
FAIR 9-12		\$1,497		\$50,306
HENRY	\$402,420		\$112,545	\$123,605
HERITAGE ACADEMY				\$50,302
NORTH ACADEMY	\$201,210	\$39,722		\$60,303
ROOSEVELT	\$432,601		\$110,545	\$120,605
SOUTH	\$402,420	\$151,902		\$115,605
SOUTHWEST	\$301,815		\$114,545	\$125,605
WASHBURN	\$301,815		\$20,000	\$120,605
WELLSTONE INT'L				\$50,313
Special Education				
TRANSITION PLUS	\$60,363			

Per Pupil Formulas

Referendum and General Fund class size allocations are used to pay for classroom teachers.

Basic Per Student allocations are used for resources to run the day-to-day operations of the school such as secretary, instructional classroom material, staff development, copier and paper, and classroom support staff

Targeted Programming is given for specific purposed identified by the Academic team. For example, North High has an allocation for the

NSTEM program. Special Education sites are given dollars to enable them to provide services not allowable with Special Education funding. Time Adjustment is given to middle and high schools to enable students more flexibility in their schedules. For example, some principals will use these dollars to fund a 7 period day or provide classes before or after the defined school day.

Small School Adjustment is given to schools with fewer than 250 students to help schools with less dollars on the per pupil funding formulas.

	Referendum Class Size	General Fund class Size	Basic Per Student	Targeted program	Time Adjustment	Small School Adjustment
K-5 Schools						
Anishinabe Acad	\$337,701	\$906,964	\$87,207			\$42,200
Armatage	\$955,193	\$1,707,790	\$245,089	\$433		
Bancroft	\$839,418	\$1,466,570	\$216,985			
Bethune	\$443,829	\$1,196,415	\$115,312			\$52,800
Bryn Mawr	\$511,365	\$858,712	\$130,604			
Burroughs	\$1,206,065	\$2,170,913	\$310,391			
Cityview	\$482,421	\$820,122	\$123,165			
Dowling	\$781,533	\$1,360,437	\$200,453			
Emerson Spanish	\$820,122	\$1,427,974	\$210,785			
Fair Downtown 1-3	\$0	\$0	\$0			
R Green Central Park	\$472,783	\$1,254,314	\$122,338			
Hall	\$328,057	\$897,306	\$85,141			\$41,200
Hiawatha	\$405,237	\$791,179	\$104,566	\$51,089		\$50,595
Howe	\$366,642	\$578,907	\$93,407	\$40,532		\$45,203
Jenny Lind	\$646,445	\$1,727,086	\$166,975			
Kenny	\$742,937	\$1,302,552	\$190,947	\$136,914		
Kenwood	\$627,152	\$1,099,922	\$160,367	\$73,777		
Loring	\$627,151	\$1,099,925	\$162,015			
Lucy Laney	\$665,744	\$1,784,970	\$171,108			
Lyndale	\$781,520	\$1,350,786	\$201,692			
Nellie Stone Johnson	\$607,855	\$1,649,892	\$157,469			
Northrop	\$791,178	\$1,408,681	\$203,346			
Pillsbury	\$549,957	\$945,546	\$141,350			
Pratt	\$463,133	\$829,773	\$120,272			
Sheridan	\$521,023	\$1,399,033	\$134,737			
Waite Park	\$656,096	\$1,119,217	\$168,628	\$75,978		

Webster	\$492,061	\$897,296	\$126,471	\$45,000		
Whittier	\$858,723	\$1,485,874	\$221,944			
Windom	\$945,552	\$1,717,432	\$244,676			
K-8 Schools						
Andersen	\$1,360,431	\$2,045,481	\$349,655			
Barton	\$1,177,119	\$1,891,106	\$303,365			
Folwell Arts	\$1,350,793	\$2,074,425	\$343,415			
Hmong Academy	\$762,234	\$1,746,382	\$195,493			
Jefferso	\$752,586	\$1,148,166	\$194,253			
Marcy	\$1,167,467	\$1,833,216	\$301,712			
Seward	\$1,370,089	\$2,190,221	\$352,135			
Sullivan	\$935,898	\$1,437,625	\$242,196			
Combined Campus						
Field	\$820,117	\$1,090,277	\$210,372	\$80,693		
Hale	\$1,042,037	\$1,900,750	\$267,415	\$124,501		
Lake Harriet Lower	\$829,770	\$1,582,356	\$214,505	\$103,016		
Lake Harriet Upper	\$1,022,742	\$1,427,979	\$264,515	\$104,530		
Lk Nokomis - Keewaydin	\$771,882	\$1,070,984	\$198,386			
Lk Nokomis - Wenonah	\$492,074	\$955,204	\$126,884			
Middle Schools						
Anthony	\$1,263,951	\$1,495,526	\$324,857		\$368,634	
Anwatin	\$916,612	\$1,099,924	\$237,237		\$269,206	
Franklin	\$685,050	\$810,473	\$176,068		\$199,794	
Justice Page Middle	\$1,350,793	\$1,611,300	\$348,415		\$395,367	
Northeast	\$810,474	\$964,851	\$208,719		\$231,845	
Olson	\$598,207	\$713,988	\$154,162		\$174,946	
Sanford	\$1,543,768	\$1,833,212	\$398,012		\$451,647	
High Schools						
Edison	\$1,524,463	\$2,045,471	\$392,639		\$445,550	
Fair 9-12	\$347,348	\$399,100	\$170,160		\$100,835	
Henry	\$1,572,708	\$2,103,382	\$405,038		\$459,620	
Heritage Academy	\$299,099	\$414,894	\$77,288	\$170,000		\$57,521
North Academy	\$733,290	\$974,488	\$188,053	\$709,529	\$213,395	
Roosevelt	\$1,514,820	\$2,045,476	\$391,399	\$201,213	\$444,143	
South	\$2,788,418	\$3,743,622	\$711,649		\$816,060	
Southwest	\$3,048,926	\$4,090,952	\$785,691		\$891,566	
Washburn	\$2,624,392	\$3,512,058	\$675,758		\$766,815	
Wellstone Int'l	\$434,181	\$578,910	\$112,005	\$101,767	\$127,099	

Special Education

Riverbend	\$125,341	\$126,170	\$80,154	\$150,000		
Harrison	\$38,592	\$38,592	\$10,333	\$150,000		
Transition Plus	\$434,181	\$414,882	\$111,592			
Other Sites						
Hospital Agencies	\$173,674	\$212,277	\$45,463	\$150,000		
Mpls Metro - Sj	\$36,530	\$57,445	\$21,492	\$81,637		
Longfellow Alternative	\$135,083	\$135,081	\$35,131	\$649,990		
Stadiumview	\$106,128	\$106,138	\$28,105	\$820,000		
800 West Broadway	\$38,592	\$48,230	\$11,159	\$327,724		



Projected Enrollment is based on the profiles from student accounting (once Choice Cards are completed)

	K	1	2	3	4	5	6	7	8	Total
K-5 Schools										
Anishinabe Academy	36	36	31	36	36	36				211
Armatage	104	104	99	100	93	93				593
Bancroft	93	95	94	89	84	70				525
Bethune	54	49	40	40	48	48				279
Bryn Mawr	50	50	52	54	52	58				316
Burroughs	125	120	135	127	122	122				751
Cityview	63	55	47	46	46	41				298
Dowling	78	78	78	86	81	84				485
Emerson Spanish	100	88	88	78	75	81				510
Green Central	45	36	50	52	48	65				296
Hall	36	36	36	36	38	24				206
Hiawatha	78	97	78							253
Howe				78	87	61				226
Jenny Lind	72	67	63	63	72	67				404
Kenny	78	78	78	79	71	78				462
Kenwood	75	75	52	70	58	58				388
Loring	73	70	65	68	58	58				392
Lucy Laney	72	72	68	68	67	67				414
Lyndale	88	85	78	78	75	84				488
Nellie Stone Johnson	72	67	54	68	60	60				381
Northrop	78	78	81	81	84	90				492
Pillsbury	60	60	52	54	58	58				342
Pratt	50	50	49	49	49	44				291
Sheridan	54	54	54	54	55	55				326
Waite Park	70	68	70	57	73	70				408
Webster	75	75	52	46	29	29				306
Whittier	93	93	93	89	87	87				537
Windom Open	104	104	104	105	91	84				592

	K	1	2	3	4	5	6	7	8	Total
K-8 Schools										
Andersen	90	90	81	89	99	87	109	102	99	846
Barton	75	78	78	78	84	81	79	92	89	734
Folwell	93	93	93	89	96	96	96	96	96	843
Hmong Intl	54	54	54	50	48	48	56	64	45	473
Jefferso	50	50	55	46	61	52	56	50	50	470
Marcy	75	75	78	82	81	81	83	86	89	730
Seward	100	98	99	89	96	90	92	96	92	852
Sullivan	63	58	65	66	73	73	66	66	56	586
Combined Campus										
Field						133	112	132	128	509
Hale	130	130	130	135	122					647
Lk Harriet Lower	130	143	130	116						519
Lk Harriet Upper					128	128	128	128	128	640
Lk Nokomis Keewaydin				86	83	77	83	78	73	480
Lk Nokomis Wenonah	104	104	99							307
Middle Schools										
Anthony							261	264	261	786
Anwatin							224	188	162	574
Franklin							165	139	122	426
Northeast							158	165	182	505
Justice Page							281	281	281	843
Sanford							323	320	320	843

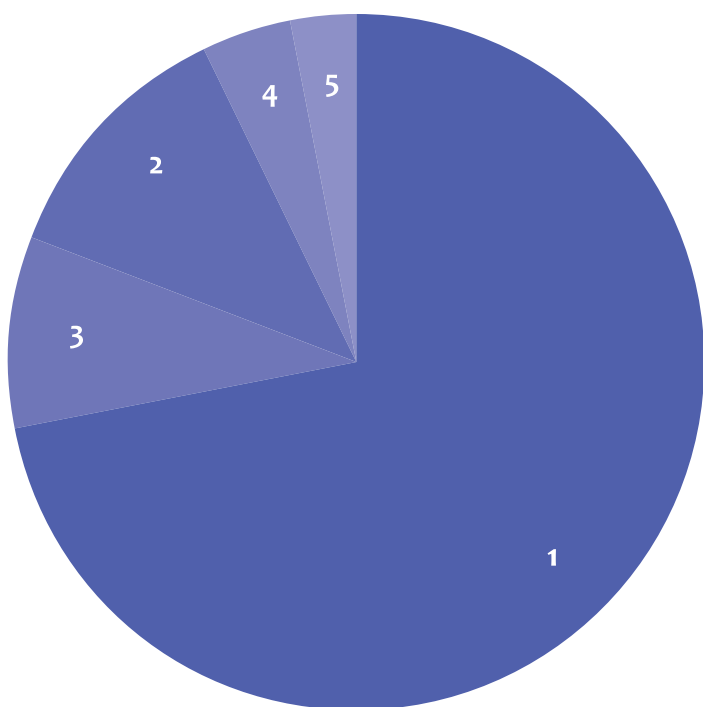
	6	7	8	9	10	11	12	Total
High Schools								
Edison				230	230	250	240	950
FAIR				70	45	50	50	215
Henry				245	255	249	231	980
Heritage	19	25	23	30	30	30	30	187
North				120	125	115	95	455
Roosevelt				265	253	217	212	947
South				440	445	440	415	1740
Southwest				530	520	438	413	1901
Washburn				450	420	395	370	1635
Wellstone				30	70	69	102	271



Revenue and Expenditure

Revenue Summary

Revenue Summary	Actual FY 2015	Actual FY 2016	Actual FY 2017	Preliminary 2018	Budget 2019	Forecast 2020	Forecast 2021	Forecast 2020
General Fund	\$568,580,754	\$607,155,855	\$591,508,826	\$590,636,325	\$604,369,944	\$616,457,343	\$628,786,490	\$641,362,220
Food Service	\$19,618,516	\$22,510,886	\$22,834,754	\$22,187,392	\$23,752,675	\$24,227,729	\$24,712,283	\$25,206,529
Community Service	\$26,664,323	\$28,570,581	\$29,825,786	\$28,765,723	\$32,600,000	\$33,252,000	\$33,917,040	\$34,595,381
Construction	\$221,494,726	\$110,225,031	\$125,650,456	\$126,055,955	\$103,000,000	\$105,060,000	\$107,161,200	\$109,304,424
Debt Service	\$80,474,869	\$84,328,151	\$75,270,332	\$78,132,877	\$78,132,877	\$79,695,535	\$81,289,445	\$82,915,234
Total Revenue	\$916,833,188	\$852,790,504	\$845,090,154	\$845,778,272	\$841,855,496	\$858,692,606	\$875,866,458	\$893,383,787



Revenue Summary FY 2018-19

1 | General Fund — 72%

2 | Construction — 12%

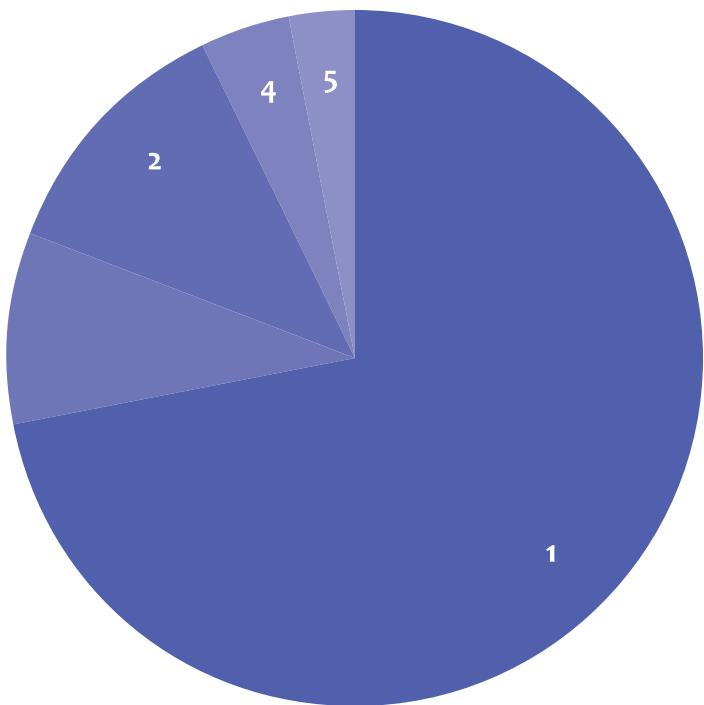
3 | Debt Service — 9%

4 | Community Education — 4%

5 | Food Service — 3%

Expenditure Summary

Revenue Summary	Actual FY 2015	Actual FY 2016	Actual FY 2017	Preliminary 2018	Budget 2019	Forecast 2020	Forecast 2021	Forecast 2020
General Fund	\$575,893,150	\$606,384,716	\$605,929,828	\$590,707,685	\$604,970,857	\$617,070,274	\$629,411,680	\$641,999,913
Food Service	\$19,224,956	\$22,027,820	\$22,077,485	\$21,606,890	\$23,280,188	\$23,745,792	\$24,220,708	\$24,705,122
Community Service	\$24,540,783	\$26,563,620	\$28,554,216	\$30,129,099	\$31,634,139	\$32,266,822	\$32,912,158	\$33,570,401
Construction	\$107,127,493	\$135,261,473	\$65,875,000	\$169,096,631	\$115,000,000	\$117,300,000	\$119,646,000	\$122,038,920
Debt Service	\$73,057,382	\$88,125,693	\$77,754,089	\$76,931,473	\$78,132,877	\$79,695,535	\$81,289,445	\$82,915,234
Total Revenue	\$799,843,764	\$878,363,322	\$800,190,618	\$888,471,778	\$853,018,061	\$870,078,422	\$887,479,991	\$905,229,590



Expenditure Summary FY 2018-19

1 | General Fund — 70.9%

2 | Construction — 13.5%

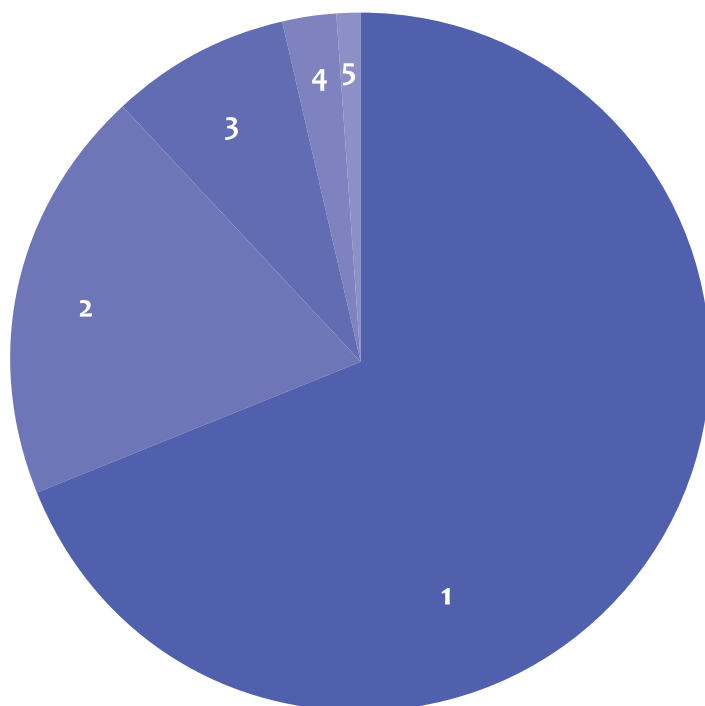
3 | Debt Service — 9.2%

4 | Community Education — 3.7%

5 | Food Service — 2.7%

Fund Balance Summary

	Audited 2015	Audited 2016	Audited 2017	Preliminary 2018	Projected 2019	Forecast 2020	Forecast 2021	Forecast 2022
General Fund	\$79,946,226	\$80,717,365	\$66,296,363	\$63,785,144	\$64,386,057	\$63,773,126	\$63,147,936	\$62,510,243
Food Service	\$1,632,480	\$2,115,546	\$2,872,815	\$3,112,126	\$3,584,613	\$4,336,550	\$4,828,125	\$5,329,532
Community Service	\$5,426,039	\$7,433,000	\$8,704,570	\$8,905,282	\$9,871,143	\$10,856,321	\$11,861,203	\$12,916,183
Capital Projects	\$166,323,664	\$141,287,222	\$201,062,678	\$227,664,625	\$215,664,625	\$203,424,625	\$190,939,825	\$178,205,329
Debt Service	\$32,228,625	\$28,431,083	\$25,947,326	\$27,183,924	\$27,183,924	\$27,183,924	\$27,183,924	\$27,183,927
Total All Funds	\$285,557,034	\$259,984,216	\$304,883,752	\$330,651,101	\$320,690,362	\$309,574,546	\$297,961,013	\$286,145,214



Fund Balance Summary FY 2018-19

1 | Capital Projects — 68.9%

2 | General Fund — 19.3%

3 | Debt Service — 8.2%

4 | Community Service — 2.7%

5 | Food Service — 0.9%

Bond Obligation Summaries

Outstanding Indebtedness of Debt District

General Obligation School Building Bonds

Minnesota statute 128D.11 School District Bonds. Minneapolis Public Schools, with a two-thirds majority votes of all the members of its board of education and without any election, may issue and sell, in each calendar year, general obligation school building bonds. The proceeds of the sale of the bonds shall be used only for the rehabilitating, remodeling, expanding, and equipping of existing school buildings and for the acquisition of sites, construction, and equipping of new school buildings, and for acquisition and betterment purposes.

General Obligation Long-Term Facilities Maintenance Bonds

Minnesota statute 123B.595 Long-Term Facilities Maintenance Revenue. To qualify and issue general obligation long-term facilities maintenance bonds, Minneapolis Public Schools, must have a ten-year facility plan adopted by the school board and approved by the commissioner. The proceeds of the sale of the bonds shall be used only for deferred capital expenditures and maintenance projects necessary to prevent further erosion of facilities, increasing accessibility of school facilities, and health and safety capital projects under section 123B.57. The proceeds may not be used for

the construction of new facilities, remodeling of existing facilities, or the purchase of portable classrooms. It may not be used to finance a lease purchase agreement, installment purchase agreement, or other deferred payments agreement. The proceeds may not be used for energy-efficiency projects under statute 123B.65, for a building or property or part of a building or property used for postsecondary instruction or administration, or for a purpose unrelated to elementary and secondary education. The proceeds may also not be used for violence prevention and facility security, ergonomics, or emergency communication devices.

Certificates of Participation Bonds

Minnesota statute 1326C.40 Capital Levies. An application for permission to levy under this subdivision must contain financial justification for the proposed levy, and be approved by the commissioner, to receive a dedicated debt service levy for the repayment of the bonds. The proceeds of the sale of the bonds may be used for instructional facilities only. The bonds may not be used for athletic facilities or administrative facilities.

Refunding Bonds

As interest rates decrease, the District may refund previously issued bonds to reduce the interest payments and thereby reduce the property taxes needed. Where applicable, refunding bonds may also be refunded to save additional interest expense if interest rates decrease further.



Food Service Budget (Fund 2)

Food Fund Services

“Nurturing ALL children through access to quality food and active living”

Minneapolis Public Schools Culinary and Wellness Services Department constantly strives to have one of the most progressive school food programs in the nation. Responding to changing federal regulations and customer preferences is a combination that has worked well over the years. Providing exceptional customer service is of the utmost importance.

Minneapolis Public Schools Culinary and Wellness Services is dedicated to students’ health, wellbeing and their ability to learn. As we shift our procurement to more healthful, regionally sourced, and sustainably produced foods, we continually analyze our products in order to determine any ingredients of concern per our Nutrition Parameters.

Students, administrators, and members of the community are involved in the constant evolution of the program. Department employees take particular pride in their work and maintain a creative approach to the business of providing meals to students. Strong emphasis is placed on operating in a fiscally responsible manner by CWS Staffs. Food quality and customer service have high priority. The Department recognizes that the most important function is to meet nutritional needs of students.

The Food Service Fund is used to record financial activities of a school district’s food service program. Food service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities. All expenditures relating to meal preparation must be recorded in the Food Service Fund. Eligible expenditures include application for education benefits processing, meal accountability, food preparation, meal service, and kitchen custodial service. The fund is intended to be self-sustaining. The Food service Fund is self-sustaining. All costs of the food and nutrition programs are covered by receipts from sales to students and adults, and reimbursements from federal and state governments.

The budget is based on expected enrollment data and student demographics from the “Application for Educational Benefits” as well as USDA entitlements allocated to MPS. For those students who are not eligible for free or reduced price meals, lunch costs \$2.65 for secondary (High School and Jr. High School) and \$2.40 for elementary level for FY 17-18. All MPS students receive breakfast free of charge.

Culinary Programs

True Food

- Daily Meals Served
 - Breakfast 13,500
 - Lunch 23,000
 - Dinners 3,500
 - Snacks 5,500
 - Fresh Fruit & Vegetable 11,500
 - Summer Meals 10,500
- We serve TRUE FOOD that tastes good without high fructose corn syrup, trans fats, artificial colors or preservatives.
- We have installed 67 Market Cart Salad Bars since the fall of 2012.
- We serve FREE breakfast for ALL students.
- We serve food from small, sustainable farmers in our region.
- We feature a locally-sourced lunch on the first Thursday of every month.
- We work with great Minneapolis chefs to develop recipes and engage students.
- We conduct TRUE FOOD Taste Tests with over 20,000 elementary & middle school students.
- We provide a daily fresh fruit or vegetable snack in over 700 elementary classrooms.
- We provide free meals & snacks to children in after school programs at schools and community sites throughout the city.

Farm to School

- MPS sources as much fresh produce from local farms as well as local products like baked goods and meats
- We work with partners to provide hands-on opportunities for students to learn about food, nutrition and agriculture
- We partner with nonprofit organizations, businesses, families and community members to assure that our farm to school program is rooted in the community

Child and Adult Care Food Program (CACFP) Snacks and dinners are provided through a USDA program called the Child and Adult Care Food Program, or CACFP. The program is designed to provide food to students who are participating in after school activities. Almost any after school program qualifies!

Community Eligibility Provision (CEP) Schools classified as CEP provides school breakfasts and lunches to ALL students at NO CHARGE while they are enrolled in a CEP school during the 2017-18 school year. The Healthy, Hunger-Free Kids Act of 2010 authorized CEP to provide an alternative to household applications in the National School Lunch and Breakfast Programs. The intent of CEP is to improve students’ access to free school meals in eligible schools and to eliminate the burden for families who are required to complete complicated income applications on an annual basis. CEP was piloted for a three year period in a limited number of states and is now available nationwide beginning July 1, 2014.

Junior Iron Chef We host an annual Junior Iron Chef Competition to raise awareness for our district's shifts towards more healthy, fresh, scratch-cooked meals; and excite students about good food and cooking! Middle school students and local chefs team up to compete top-chef style competition for a panel of judges. The winning recipe gets added to the district lunch menu! This annual event is hosted in partnership with our True Food Chef Council

Fresh Fruit & Vegetable Program (FFVP) The Fresh Fruit and Vegetable Program (FFVP) is a federal grant that provides a fresh fruit or vegetable snack to all students in qualifying K-8 schools. It's a great way to get students excited about eating healthy and trying new fruits & vegetables.

The Summer Food Service Program (SFSP) The Summer Food Service Program (SFSP) was created to ensure that children could continue to receive nutritious meals during summer vacation, when they do not have access to school lunch or breakfast. Minneapolis Public Schools Culinary and Wellness Department is a local sponsor of the USDA Summer Food Service Program, which provides nutritious meals and snacks served in Minneapolis schools, parks, and community sites.

Student Wellness

The Wellness team includes Farm to School, School Gardens, Nutrition Education, Wellness Policy support, Safe Routes to School, and other active living efforts.



Food Service Fund
For Fiscal Years 2015-16 Through 2018-19

	Actual	Actual	Projected	Budget		
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	2016-2017 vs. 2017-2018	
Revenues	2015-2016	2016-2017	2017-2018	2018-2019	\$ Change	% Change
Local sources						
Food Service Sales	2,348,428	2,048,695	1,896,730	2,208,492	311,762	16%
Other	526,163	67,179	246,182	20,000	(226,182)	-92%
Revenue from state sources	778,305	800,127	771,244	778,956	7,712	1%
Revenue from federal sources	18,833,353	19,673,753	19,273,237	20,745,227	1,471,990	8%
Total revenues	22,486,250	22,589,754	22,187,392	23,752,675	1,565,282	7%
Expenditures						
Current						
Salaries and Wages	6,444,868	7,194,586	7,234,668	7,610,990	376,322	5%
Employee Benefits	1,943,224	2,191,217	2,189,637	2,345,922	156,284	7%
Purchased Service	1,670,142	1,298,289	1,368,305	1,606,930	238,625	17%
Food Cost	8,595,303	8,553,442	8,196,758	8,534,019	337,261	4%
USDA Commodities	1,248,151	1,146,816	1,162,776	1,276,396	113,619	10%
Milk	661,487	783,484	799,483	799,483	-	0%
Supplies and Materials	796,702	759,724	705,476	748,476	43,000	6%
Other Expenditures	19,570	27,531	22,000	22,000	-	0%
Capital outlay						
Capital Expenditures	648,373	122,396	440,972	335,972	(105,000)	-24%
Total expenditures	22,027,820	22,077,485	22,120,076	23,280,188	1,160,112	5%
Excess of revenues over						
(under) expenditures	458,430	512,269	67,317	472,487	-	
Other Financing Sources						
Sale of Equipment	24,636	-	-	-	-	
Bond issuance	-	211,680	-	-	-	
Bond premium	-	33,320	-	-	-	
Total other financing sources	24,636	245,000	-	-	-	
Net change in fund balance	483,066	757,269	67,317	472,487	-	
Fund Balances						
Beginning of year	1,632,480	2,115,546	2,872,815	2,940,132	-	
End of Month	2,115,546	2,872,815	2,940,132	3,412,619	-	

Community Education Budget (Fund 4)

Community Service Fund

The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of five components, each with its own fund balance: Community Education-Restricted/Reserved (431), Early Childhood Family Education (ECFE, 432), School Readiness (444), Adult Basic Education (447) and Community Service-Restricted (464).

The purpose of Community Education as to make maximum use of the public schools of Minnesota by the community and to expand utilization by the school of the human resources of the community by focusing on activities that provide enrichment and services for any age level and that are not part of the K-12 education program. This section may also be used for summer school enrichment activities which, although educational in nature, are not required for graduation.

The purpose of the Early Childhood Family Education program is to provide parenting education to support children’s learning and development. Early Childhood Family education programs are for children in the period of life from birth to kindergarten, for the parents and other relatives of these children, and for expectant parents. Activities include new born hospital visits, weekly parent/child classes, home visits, and personal phone consultation. Our programs deliver services both in the school facilities as well as in neighborhood community gathering locations.

The purpose of the School Readiness program is to prepare children to enter kindergarten. School Readiness includes activities based on the needs of children, identified through a screening process. The School Readiness program is for children ages three to kindergarten entrance. These activities include preschool services, social services, development and learning plans, health referral services, nutrition component and parent involvement.

Adult Basic Education meets the needs of students over the age of 21 or high school dropouts and includes all activities in the Adult Basic Education, English Language Learner and Adult High School Graduation programs.

The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education has made significant investments in providing outreach and early intervention services for families and students at risk of not succeeding. Preschool Screening is a free program offered by the District that checks children’s health and development and help families get connected to early learning and community programs that support their children’s learning. There has also been an expansion to the preschool programs in an effort to respond the early learning needs of Minneapolis children and to community demand.



Capital Budget (Fund 6)

Capital Budget

Anwatin

Anwatin School was constructed in 1959 with no additions. The school has an approximate area of 144,157 square feet. The school currently has a student population ranging from grade 6 through grade 8. The Educational Index analysis for this school is based on a MS-30T prototype. The school is an International Baccalaureate, Spanish Immersion accredited school, DCD, POHI, SPAN with additional programs at this school facility that include Chess Club, Investment Club, Girls Group, Tutoring, Dance and Athletics. The additional community uses at this school facility are Community Permitted Events, Sports, Church, Plays and Night Project.

Anwatin				
Item	Work Type	Renewal	Improv	Total
1	Electrical	26,998	-	26,998
2	Site Work	100,000	-	100,000
3	Electrical	72,079	-	72,079
4	Electrical	14,415	-	14,415
5	Electrical	14,766	-	14,766
6	Electrical	39,877	-	39,877
7	Electrical	11,648	-	11,648
8	Electrical	15,744	-	15,744
9	Electrical	11,648	-	11,648
10	Electrical	6,646	-	6,646
11	Electrical	10,987	-	10,987
12	Electrical	3,875	-	3,875
13	Electrical	1,968	-	1,968
14	Int Surface	253,000	-	253,000
15	Mech Syst	10,000	-	10,000
16	Stdnt Sfty	-	80,000	80,000
Total		\$593,651	\$80,000	\$673,651

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work.

1. Repair or replace some of the exterior building lighting that has reached end of useful life.
2. Replace Sealcoat/Crack fill parking lot that has reached end of useful life.
3. Repair or replace auditorium lighting, stage lighting, control room lighting needs to be updated. Sound system needs

replacement. Lobby entrance to auditorium all lighting incandescent.

4. Replace or replace intrusion alarm system equipment that has reached end of useful life.
5. Repair or replace lighting in all service equipment rooms basement, rooms 116 and 117 have incandescent lighting, some of which is not working that has reached end of useful life.
6. Repair or replaced service equipment: 2 Main services come into building vaults are both 13,800 volts, east room 117 and west side basement by engineer boiler room. Basement service equipment old out dated needs replacement. 2nd service located room 116 is 120/208V, 800Amp. needs replacement because it has reached end of useful life.
7. Repair or replace all panels that are in hallways in all quadrants 100, 200, 300, 400, 500's and some janitor closets, store rooms, and offices that have reached end of useful life. Refer to panel schedule in engineer's office.
8. Repair or replace lunch room lighting compact fluorescent and T8. Could use replacement.
9. Repair or replace panels in boiler room, basement hallway that have reached end of useful life.
10. Repair or replace all entry and canopy lighting incandescent or T8. Lighting in hallways all quadrants T8. Offices, staff lounge, near main entrance incandescent or T8. Accent lighting and lobby lighting T8. All furnace rooms and store rooms need new lighting that has reached end of useful life.
11. Repair or replace Lighting: media center and offices retro fit old fixtures T8 could be updated.
12. Repair or replace Lighting: bathrooms incandescent and T8 lighting could be updated that has reached end of useful life.
13. Replace fan rooms for auditorium, gym incandescent lighting, needs replacement that have reached the end of useful life.
14. Paint, wall repair, signage and other interior finishes that have reached end of useful life.
15. Rebuild all steam traps Phase #2. Needs replacement due to end of life.
16. Student safety project - Install doors to isolate lobby.

Bethune

Bethune School was constructed in 1968 with no additions. The school now has a total of approximately 75,430 square feet. The school currently has a student population ranging from Kindergarten through grade 5. The Educational Index analysis for this school is based on a K5-4K prototype. Additional programs at this school facility are High Five program, Autism Special Education, early childhood and infant care programs associated with the adjacent Phyllis Wheatley Community Center. The additional community uses at this school facility are managed by the adjacent Phyllis Wheatley Community Center that shares the west wall of the gym.

Bethune

Item	WorkType	Renewal	Improv	Total
1	Intru Alarm	7,543	-	7,543
	Total	\$7,543	-	\$7,543

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work.

1. Remove and replace all the old intrusion alarm system components and panels that have exceeded its useful life and replace with new equipment. This includes areas such as hallways, classrooms, offices, gyms, etc.

Bryn Mawr

Bryn Mawr School was constructed in 1959 with additions in 1992 and 1996. The school now has a total of approximately 99,669 square feet. The school currently has a student population ranging from Kindergarten through grade 5. The Educational Index analysis for this school is based on a K5-4K prototype. Additional programs at this school facility are Minneapolis Kids, Lego League and afterschool tutoring. The additional community uses at this school facility are elections, Rainbow Families Conference, and winter festivals.

Bryn Mawr

Item	WorkType	Renewal	Improv	Total
1	Int Surface	152,000	-	152,000
2	Bldg Envelop	100,000	-	100,000
3	Electrical	9,946	-	9,946
4	Stdnt Sfty	-	80,000	80,000
5	Mech Syst	110,000	-	110,000
	Total	\$371,946	\$80,000	\$451,946

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work.

1. Repair or replace 19,571 square feet of VCT tiles that has reached end of useful life.
2. Repair or replace tuck-pointing - drain pipe @ door 12, various locations 3 story bldg. that has reached end of useful life.
3. Replace intrusion alarm system equipment that has reached end of useful life.
4. Student safety project - Install doors to isolate lobby.
5. Replace the chiller and cooling tower that has reached end of useful life.

City View

City View School was constructed in 1999 with a total of 132,372 square feet and no additions.

Cityview

Item	WorkType	Renewal	Improv	Total
1	Electrical	194,587	-	194,587
2	Bldg Hd-wre	100,000	-	100,000
3	Electrical	13,237	-	13,237
4	Int Surface	5,500	-	5,500
5	Electrical	-	150,000	150,000
6	Electrical	-	9,800	9,800
	Total	\$313,324	\$159,800	\$473,124

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace surveillance system equipment that has reached end of useful life.
2. Replace asphalt parking lot that has reached end of useful life.
3. Replace intrusion alarm system equipment that has reached end of useful life.
4. Replace and re-pipe pneumatic air drier and coalescing filter due to life cycle. AD-01-5155.
5. Student safety project - Renovate office area and vestibule to accommodate direct access.
6. Install new power factor correction.

Davis Center

Davis Center				
Item	WorkType	Renewal	Improv	Total
1	Electrical	345,826	-	345,826
2	Electrical	157,074	-	157,074
3	Electrical	138,595	-	138,595
4	Electrical	138,595	-	138,595
5	Int Surface	100,000	-	100,000
6	Int Surface	100,000	-	100,000
7	Int Surface	100,000	-	100,000
8	Site Work	100,000	-	100,000
9	Electrical	8,847	-	8,847
10	Bldg En- vlop	25,000	-	25,000
11	Site Work	25,000	-	25,000
12	Electrical	9,428	-	9,428
13	Electrical	36,214	-	36,214
14	Electrical	49,221	-	49,221
15	Int Surface	110,000	-	110,000
16	Roof Syst	771,400	-	771,400
17	Prgm Req	-	80,000	80,000
18	Electrical	100,000	-	100,000
Total		\$2,315,200	\$80,000	\$2,395,200

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace access control system equipment that has reached end of useful life.
2. Replace clock system equipment that has reached end of useful life.
3. Replace surveillance system equipment that has reached end of useful life.
4. Replace exterior camera system equipment that has reached end of useful life.
5. Replace ceiling tiles in breakout rooms that has reached end of useful life.
6. Remove 2,400 square feet of 2'x2' ceiling tiles and install hard lid ceiling. Rooms #'s 217, 220 & 102. All are break out rooms and are always broken.

Edison

Edison School was constructed in 1922 with additions in 1966, 1972, 1977, and 1996. The building now has a total of 257,922 square feet. The school currently has a student population ranging from grade 9

through grade 12. The Educational Index analysis for this school is based on a HS-48T prototype. Additional programs at this school facility include autism developmental cognitive disabilities and life skills. The additional community uses at this school facility include Morris Park Players, Community Education, and a city provided health clinic.

Edison				
Item	WorkType	Renewal	Improv	Total
1	Cameras	379,145	-	379,145
2	Finishes	103,000	-	103,000
3	HVAC	35,000	-	35,000
4	Plumbing	15,000	-	15,000
5	Finishes	100,000	-	100,000
6	Security	25,792	-	25,792
7	Site Work	25,000	-	25,000
8	Site Work	25,000	-	25,000
9	Educ Adqu	-	660,000	660,000
Total		\$707,937	\$660,000	\$1,367,937

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace cameras that have reached the end of their useful life.
2. Repair paint/plaster.
3. Repair or replace lead/lag, low fire hold, and keep warm to three boilers.
4. Repair or replace Burkey with new hot water storage tank/water heater renewal.
5. Replace approximately 14,750 square feet of 12"x12" ceiling tiles.
6. Repair or replace intrusion alarm system that has reached the end of its useful life.
7. Repair or replace 24 sidewalk panels – concrete surfaces.
8. Repair or replace concrete ramp at the north end of the gym.
9. Install a new secured entrance for student safety.

Hall

Hall School was constructed in 1960 with additions in 1963 and 1998. The school now has a total area of approximately 79,840 square feet. The school currently has a student population ranging from grade High Five, Kindergarten through grade 5. The Educational Index analysis for this school is based on a K5-4K prototype. Additional programs at this school facility are SPEN (Special Education) and Early Childhood Family Education, and ECSE. There are no additional community uses at this school facility except for After School Programs.

Hall

Item	WorkType	Renewal	Improv	Total
1	Bldg Envelop	100,000	-	100,000
2	Int Surface	100,000	-	100,000
3	Int Surface	100,000	-	100,000
4	Int Surface	80,000	-	80,000
5	Mech Syst	4,000	-	4,000
6	Bldg Hd-wre	25,000	-	25,000
7	Electrical	7,984	-	7,984
	Total	\$416,984	\$-	\$416,984

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace tuck-pointing - chimney repairs that has reached end of useful life.
2. Replace 1'x1' ceiling tile that has reached end of useful life.
3. Replace 22,300 square feet of 1'x1' ceiling tile that has reached end of useful life.
4. Paint/Plaster repairs.
5. Add turbulator to the #2 boiler for increased fuel efficiency and better boiler performance.
6. Repair or replace gym divider door that has reached end of useful life.
7. Repair or replace intrusion alarm system equipment that has reached end of useful life.

Hamilton

Hamilton School – Leased to Minneapolis Police Department.

Hamilton

Item	WorkType	Renewal	Improv	Total
1	Bldg Hdwre	25,000	-	25,000
	Total	\$25,000	\$-	\$25,000

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. BAS - Partial renewal remaining - the tenant cannot effectively operate the building without proper HVAC control, City request for CR.

Harrison

Harrison School was constructed in 1998 with no additions. The school now has a total of approximately 52,802 square feet. The school currently has a student population ranging from grade 9 through grade 12. The Educational Index analysis for this school is based on a HS-16T prototype. There are no additional programs at this school facility. The additional community uses at this school facility is the gym by shared use with Park Board.

Harrison

Item	WorkType	Renewal	Improv	Total
1	Electrical	292,853	-	292,853
2	Electrical	289,500	-	289,500
3	Electrical	133,013	-	133,013
4	Electrical	117,365	-	117,365
5	Electrical	117,365	-	117,365
6	Electrical	660,089	-	660,089
7	Electrical	79,840	-	79,840
8	Site Work	25,000	-	25,000
9	Electrical	7,984	-	7,984
10	Electrical	38,511	-	38,511
11	Mech Syst	12,000	-	12,000
12	Mech Syst	5,000	-	5,000
13	Prgm Req	-	50,000	50,000
14	Enrgy Mgmt	-	16,800	16,800
	Total	\$1,778,520	\$66,800	\$1,845,320

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace access control system equipment that has reached end of useful life.
2. Replace PA system equipment that has reached end of useful life.
3. Replace clock system equipment that has reached end of useful life.
4. Replace surveillance system that has reached end of useful life.
5. Replace exterior camera system equipment that has reached end of useful life.
6. Repair or replaced T8 lighting throughout this school. Some of them are a "master/slave" system that should be eliminated as it has reached end of useful life.
7. Repair or replace interior and exterior lighting at building entrance. HID in use on exterior canopy and fluorescent in entry that has reached end of useful life.
8. Repair or replace concrete surfaces - sidewalks, Ramp @ door 10 that has reached end of life.

Henry

Henry School was constructed in 1926 with additions in 1928, 1929, 1939, 1956 and 1977. The school now has a total of approximately 226,491 square feet. The school currently has a student population ranging from grade 9 through grade 12. The Educational Index analysis for this school is based on a HS-48T prototype. The additional programs at this school facility are Community Education, Beacons, Admission Possible, and the SPAN special education program. There were no other additional community uses at this school.

Henry				
Item	WorkType	Renewal	Improv	Total
1	Electrical	227,525	-	227,525
2	Bldg Envelop	100,000	-	100,000
3	Site Work	100,000	-	100,000
4	Site Work	100,000	-	100,000
5	Mech Syst	3,500	-	3,500
6	Mech Syst	15,000	-	15,000
7	Mech Syst	40,000	-	40,000
	Total	\$586,025	\$-	\$586,025

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace exterior lighting that has reached the end of useful life.
2. Repair tuck-pointing and caulking at expansion joints.
3. Repair sealcoat/crack fill in bleacher area
4. Repair sealcoat/crack fill in parking lot area.
5. Replace hot water heating pumps that have reached end of useful life.
6. Replace blow down tank (#28993) located in boiler room that has reached end of useful life.
7. Replace steam to hot water converter that has reached end of useful life.

Hmong Academy

Hmong Academy was constructed in 2001 with no additions. The school now has a total of approximately 109,589 square feet. The school currently has a student population ranging from Kindergarten through grade 8. The Educational Index analysis for this school is based on a K8-4K prototype. There are no additional community uses at this school.

Hmong academy				
Item	WorkType	Renewal	Improv	Total
1	Electrical	401,972	-	401,972
2	Electrical	161,096	-	161,096
3	Int Surface	100,000	-	100,000
4	Mech Syst	13,000	-	13,000
5	Mech Syst	25,000	-	25,000
6	Electrical	10,959	-	10,959
7	Plumbing	30,000	-	30,000
8	Stdnt Sfty	-	230,000	230,000
	Total	\$742,027	\$230,000	\$972,027

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace access control system equipment that has reached end of useful life.
2. Repair or replace surveillance system equipment that has reached end of useful life.
3. Repair or replace tuck-pointing and caulking - mortar joints @ stairs that has reached end of useful life.
4. Replace OA damper and link to EX for purging boiler room. Replace 4 prv's.
5. Add lead/lag, low fire hold, and keep warm to both boilers.
6. Replace or repair intrusion alarm system equipment that has reached end of useful life.
7. Replace water heater, associated piping and valves - include with HVAC and energy optimization project.
8. Student safety project - Install doors to isolate lobby and modify vestibule.

Jenny Lind

Jenny Lind School was constructed in 1955 with no additions. The school now has a total of approximately 95,662 square feet. The school currently has a student population ranging from Pre-K through grade 5. The Educational Index analysis for this school is based on a K5-4K prototype. The additional programs at this school facility are community education, Beacons, and an after school alternate learning center. There are no further additional community uses at this school facility.

Jenny Lind

Item	WorkType	Renewal	Improv	Total
1	Electrical	554,881	-	554,881
2	Electrical	350,888	-	350,888
3	Bldg Hdwre	346,870	-	346,870
4	Electrical	159,373	-	159,373
5	Electrical	140,623	-	140,623
6	Int Surface	119,200	-	119,200
7	Bldg Envelop	25,000	-	25,000
8	Int Surface	92,000	-	92,000
9	Mech Syst	5,000	-	5,000
10	Electrical	9,566	-	9,566
11	Electrical	119,230	-	119,230
12	Electrical	175,889	-	175,889
13	Mech Syst	100,000	-	100,000
14	Stdnt Sfty	-	250,000	250,000
Total		\$2,198,520	\$250,000	\$2,448,520

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace lighting: Interior lighting class rooms and hallways T8's that has reached end of useful life.
2. Replace access control system equipment that has reached end of useful life.
3. Replace PA system equipment that has reached end of useful life.
4. Replace clock system equipment that has reached end of useful life.
5. Replace surveillance system equipment that has reached end of useful life.
6. Repair or replaced 13,100 square feet pf VCT tiles that has reached end of useful life.
7. Expansion joint material replacement and masonry repair, water infiltration is occurring at the South and East elevations.
8. Paint/Plaster repairs.
9. AHU S-4 requires attention to remedy heat and combustion air issues in boiler room.
10. Repair or replace intrusion alarm system equipment that has reached end of useful life.
11. Lighting: exterior could be upgraded to energy efficient lighting.
12. Lighting: Interior lighting we have metal halide in hallways 2nd floor north and south end, as well as the entry areas on the east and west side.
13. Boiler AHU replacement.
14. Student safety project - Install entrance enclosure.

Lucy Laney

Laney School was constructed in 2000 with no additions. The building has a total of 111,726 square feet. The school currently has a student population ranging from K through grade 8. The Educational Index analysis for this school is based on a K8-4K prototype. Additional programs at this school facility are 4H and Beacon afterschool programs, City View Neighborhood Association, Girls Scouts, community basketball, dance classes, and parenting classes. There are no other additional community uses at this school facility.

Lucy Laney

Item	WorkType	Renewal	Improv	Total
1	Electrical	409,811	-	409,811
2	Electrical	405,118	-	405,118
3	Electrical	186,136	-	186,136
4	Electrical	164,237	-	164,237
5	Site Work	25,000	-	25,000
6	Electrical	331,995	-	331,995
7	Electrical	11,173	-	11,173
8	Electrical	645,608	-	645,608
9	Mech Syst	5,500	-	5,500
10	Mech Syst	6,200	-	6,200
11	Stdnt Sfty	-	100,000	100,000
Total		\$2,190,778	\$100,000	\$2,290,778

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace access control system equipment that has reached end of useful life.
2. Replace PA system equipment that has reached end of useful life.
3. Replace clock system equipment that has reached end of useful life.
4. Replace surveillance system equipment that has reached end of useful life.
5. Repair or replace concrete surfaces 7 panels that has reached end of useful life.
6. Light fixtures in main staircase near main entrance need to be replaced with LED fixtures. The existing fixtures have 500-watt halogen bulbs that burnout regularly. This presents a hazard during the re-lamping process due to the location. LED fixtures would almost eliminate this problem and hazard.

7. Repair or replace intrusion alarm system equipment that have reached end of useful life.
8. Multi-purpose room #A133: the light fixtures need to be replaced. The lighting is insufficient for the room and are only 40-watt fluorescent bent tubes.
9. Replace and re-pipe pneumatic air drier and coalescing filter due to life cycle. AD 01-20065.
10. Update degraded fuel oil tank structure which includes spill buckets, manways, etc.
11. Student safety project - Install entrance enclosure.

Maint & Operations Center

Maint & Operations Center				
Item	WorkType	Renewal	Improv	Total
1	Mech Syst	2,000	-	2,000
2	Mech Syst	47,000	-	47,000
	Total	\$49,000	\$-	\$49,000

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace EF-01.
2. Replace RTU-13 and 14 RTU #14 one inoperable compressor.

Nellie Stone Johnson

Johnson School was constructed in 2001. There have been no additions to this building. The building has a total of 123,000 square feet. The school currently has a student population ranging from Kindergarten through grade 8. The Educational Index analysis for this school is based on a K8-4K prototype. Additional programs at this school facility include ALC and Beacons Programs. There are no additional community uses at this school facility.

Nellie Stone				
Item	WorkType	Renewal	Improv	Total
1	Electrical	180,810	-	180,810
2	Electrical	180,810	-	180,810
3	Site Work	25,000	-	25,000
4	Int Surface	20,000	-	20,000
5	Electrical	12,300	-	12,300
6	Mech Syst	5,500	-	5,500
7	Stdnt Sfty	-	70,000	70,000
8	Enrgy Mgmt	-	12,600	12,600
	Total	\$424,420	\$82,600	\$507,020

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace surveillance system equipment that has reached end of useful life.
2. Replace external camera system equipment that has reached end of useful life.
3. Repair or replace concrete surfaces - sidewalks and loading dock 30 panels that has reached end of useful life.
4. Replace cork strip.
5. Replace intrusion alarm system equipment that has reached end of useful life.
6. Replace and re-pipe pneumatic air drier and coalescing filter due to life cycle. AD-01-4987.
7. Student safety project - Install doors to isolate lobby.
8. Power factor correction.

North

North School was constructed in 1972 with an addition in 1997. The school now has a total area of approximately 282,795 square feet. The school currently has a student population ranging from grade 9 through grade 12. The Educational Index analysis for this school is based on a HS-60T prototype. Additional programs at this school facility are the Dunwoody Academy, Adult Basic Education program, and the Teen Age Pregnancy program. The additional community uses at this school facility are an FM Radio Station (Jazz), a Community Education program, and community sports programs.

North				
Item	WorkType	Renewal	Improv	Total
1	Electrical	500,000	-	500,000
2	Electrical	416,845	-	416,845
3	Electrical	283,568	-	283,568
4	Int Surface	100,000	-	100,000
5	Site Work	100,000	-	100,000
6	Site Work	100,000	-	100,000
7	Electrical	28,356	-	28,356
8	Int Surface	143,500	-	143,500
9	Int Surface	158,000	-	158,000
10	Lchrm/Kitc	1,500,000	500,000	2,000,000
11	Athletics	200,000	4,228,927	4,428,927
	Total	\$3,530,269	\$4,728,927	\$8,259,196

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace 2 electrical generators that have reached end of useful life.
2. Replace cameras system equipment that has reached end of useful lie.
3. Repair or replace exterior lighting that has reached end of useful life.
4. Replace 1'x1' ceiling tiles in gym.
5. Repair sealcoat/crack fill in bleacher area.
6. Repair sealcoat/crack fill in parking lot.
7. Repair or replace camera system equipment that has reached end of useful life.
8. Replace toilet partitions that have reached end of useful life.
9. Repair wall, signage and paint interior surfaces.
10. Renovate kitchen/lunchroom area.
11. Renovate athletic field

North Star

North Star School was constructed in 1975 with an addition in 2000. The school now has a total of approximately 142,718 square feet.

North Star				
Item	WorkType	Renewal	Improv	Total
1	Electrical	209,795	-	209,795
2	Int Surface	102,000	-	102,000
3	Int Surface	40,900	-	40,900
	Total	\$352,695	\$-	\$352,695

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace surveillance system equipment that has reached end of useful life.
2. Painting, wall repair, signage and other interior finishes.
3. Bathroom partitions including SM, PL, PA, CA.

Northeast

Northeast School was constructed in 1957 with an addition in 1959. The school now has a total area of approximately 176,336 square feet. The school currently has a student population ranging from grade 6 through grade 8. The Educational Index analysis for this school is based on a MS-30T prototype. Additional programs at this school facility are SPAN special education program and a developmental cognitive disabilities program. The additional community uses at this school facility include Beacons Afterschool program, a Community Education program, and several outside groups using the school such as adult basketball. There is a Dental Clinic and Dental Lab in the OFB111 suite of the 1959 addition.

Northeast Middle

Item	WorkType	Renewal	Improv	Total
1	Electrical	646,800	-	646,800
2	Electrical	259,214	-	259,214
3	Int Surface	100,000	-	100,000
4	Electrical	17,633	-	17,633
5	Mech Syst	12,000	-	12,000
6	Stdnt Sfty	-	1,549,929	1,549,929
7	Electrical	364,000	-	364,000
	Total	\$1,399,647	\$1,549,929	\$2,949,576

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace access control system equipment that has reached end of useful life.
2. Replace surveillance system equipment that has reached end of useful life.
3. Replace 36,000 square feet of 1'x1' ceiling tiles that has reached end of useful life.
4. Replace intrusion alarm system equipment that has reached end of useful life.
5. Replace 6 PRVs that have exceeded life cycle and are breaking down.
6. Student safety project - New entrance north façade.
7. BAS - Upgrade to Tridium.

Nutrition Center

Nutrition Center was constructed in 1975 with no additions. This facility now has a total of approximately 73,143 square feet.

Nutrition Center

Item	WorkType	Renewal	Improv	Total
1	Enrgy Mgmt	25,200	-	25,200
	Total	\$25,200	\$-	\$25,200

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Power factor correction.

Olson

Olson School was constructed in 1962 and has no additions. The school now has a total of approximately 111,555 square feet. The school currently has a student population ranging from grade 6 through grade 8. The Educational Index analysis for this school is based on a MS-24T prototype. There are no additional programs at this school facility. There are no further additional community uses at this school facility.

Olson				
Item	WorkType	Renewal	Improv	Total
1	Electrical	427,233	-	427,233
2	Int Surface	100,000	-	100,000
3	Site Work	100,000	-	100,000
4	Bldg Hd-wre	29,456	-	29,456
5	Electrical	11,782	-	11,782
6	Electrical	1,030,969	-	1,030,969
7	Mech Syst	2,000	-	2,000
8	Mech Syst	5,500	-	5,500
9	Mech Syst	24,000	-	24,000
10	Mech Syst	2,000	-	2,000
11	Int Surface	40,900	-	40,900
12	Stdnt Sfty	-	1,425,000	1,425,000
13	Enrgy Mgmt	-	25,200	25,200
14	Enrgy Mgmt	-	250,000	250,000
15	Mech Syst	105,000	-	105,000
	Total	\$1,878,840	\$1,700,200	\$3,579,040

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace PA system equipment that has reached end of useful life.
2. Replace 31,400 square feet of 1'x1' ceiling tiles that has reached end of useful life.
3. Sealcoat/Crack fill parking lot.
4. Stage sound system needs updating.
5. Replace intrusion alarm system equipment that has reached end of useful life.
6. Interior lighting needs updating. Several fixtures are missing parts or not functioning.
7. Replace EF-05B.
8. Replace and re-pipe pneumatic air drier and coalescing filter due to life cycle. AD-02-7310.

9. Replace 12 fans on the roof, they are starting to break down due to life cycle.
10. AHU-09 - Branch balancing dampers keep shaking loose. Remove dampers and cut round duct back and add balancing damper rated for the correct CFM and install square to round for new connection. 2 required.
11. Bathroom partitions including SM, PL, PA, CA.
12. Student safety project - New entrance east façade.
13. Power factor correction.
14. Condensing summer boiler.
15. BAS - Upgrade to Tridium.

Pillsbury

Pillsbury School was constructed in 1991 with no additions. The school has a total area of approximately 83,906 square feet. The school currently has a student population ranging from grade Pre-K through grade 5. The Educational Index analysis for this school is based on a K5-4K prototype. Additional programs at this school facility are ECSE, CLASS, OT, PT, and ELL/NLL. There are no additional community uses at this school facility.

Pillsbury				
Item	WorkType	Renewal	Improv	Total
1	Bldg Hdware	304,243	-	304,243
2	Bldg Hdware	139,787	-	139,787
3	Site Work	25,000	-	25,000
4	Electrical	8,391	-	8,391
5	Mech Syst	25,500	-	25,500
6	Mech Syst	5,000	-	5,000
7	Mech Syst	5,000	-	5,000
8	Mech Syst	5,000	-	5,000
9	Plumbing	15,000	-	15,000
10	Enrgy Mgmt	-	9,800	9,800
11	Stdnt Sfty	-	100,000	100,000
	Total	\$532,921	\$109,800	\$642,721

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace PA system equipment that has reached end of useful life.
2. Replace clock system equipment that has reached end of useful life.
3. Concrete surfaces - dumpsters, main entrance, sidewalks 26 panels.

4. Replace intrusion alarm system equipment that has reached end of useful life.
5. Replace 3 hot water pumps (9319,9321, 9324) due to life cycle. 2010.
6. Replace cooling tower circulating pump (#29060) due to life cycle.
7. Replace condenser water pump in boiler room (#9326) due to life cycle.
8. Replace chilled water pump (#9328) due to life cycle.
9. Replace water heater with new Burkey.
10. Power factor correction.
11. Student safety project - Install entrance enclosure.

Sheridan

Sheridan School was constructed in 1932 with an addition in 1967. The school now has a total of approximately 126,076 square feet. The school currently has a student population ranging from grade Kindergarten through grade 8. The Educational Index analysis for this school is based on a K8-4K prototype. The additional programs at this school facility are the Beacon's Afterschool Program. There are no further additional community uses at this school facility.

Sheridan				
Item	WorkType	Renewal	Improv	Total
1	Electrical	58,533	-	58,533
2	Electrical	462,447	-	462,447
3	Electrical	185,332	-	185,332
4	Int Surface	100,000	-	100,000
5	Int Surface	100,000	-	100,000
6	Int Surface	100,000	-	100,000
7	Site Work	100,000	-	100,000
8	Electrical	63,038	-	63,038
9	Electrical	12,608	-	12,608
10	Electrical	70,148	-	70,148
11	Electrical	74,677	-	74,677
12	Electrical	69,358	-	69,358
13	Electrical	62,693	-	62,693
14	Electrical	64,138	-	64,138
15	Electrical	79,821	-	79,821
16	Electrical	265,633	-	265,633
17	Electrical	59,338	-	59,338
18	Electrical	77,457	-	77,457
19	Electrical	66,115	-	66,115
20	Electrical	98,896	-	98,896
21	Electrical	56,358	-	56,358
22	Plumbing	15,000	-	15,000
Total		\$2,241,590	\$-	\$2,241,590

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Boiler room- lighting needs to be replaced/updated. Several fixtures are not working. Some areas are without any lighting.
2. Replace access control system equipment that has reached end of useful life.
3. Replace surveillance system equipment that has reached end of useful life.
4. Replace ceiling tiles.
5. 1'x1' ceiling tiles replacement. 51,400 square feet.
6. 2'x2' ceiling tiles replacement. 10,600 square feet.
7. Replace asphalt bus line, east side.
8. Auditorium systems need immediate updates including, but not limited to the following: a projector, sound system, house lighting and stage lighting.
9. Repair or replace intrusion alarm system equipment that has reached end of useful life.
10. Room behind door #423- lighting needs to be replaced.
11. Room G105- lighting needs to be updated.
12. Kitchen sub panels need to be replaced.
13. Boys locker room needs immediate improvement. Incandescent lighting.
14. There are several sub panels throughout the school that should be replaced.
15. Main electrical room needs more lighting.
16. Basement needs lighting updates. Incandescent and T12 lamps are in use. Room B11/door 51 has extension cord powered lighting!
17. Engineer's office- T12 fixtures need to be update
18. Room 130- lighting and sound system needs updating.
19. Sub panel in room B3, door 6 needs to be replaced.
20. Gym lighting needs to be replaced. Mercury vapor lamps are no longer available.
21. Room B6 needs lighting updates.
22. Replace old water heater with new Burkey.

Waite Park

Waite Park School was constructed in 1950 with no additions. The school now has a total of approximately 57,500 square feet. The school currently has a population ranging from grade Pre-K through grade 5. The Educational Index analysis for this school is based on a K5-3K prototype. The additional programs at this school facility are free and reduced lunch and SPEN. The additional community uses at this school facility are community education, before and after school enrichment programs, and summer sports and arts programs.

Waite Park				
Item	WorkType	Renewal	Improv	Total
1	Electrical	53,519	-	53,519
2	Electrical	100,531	-	100,531
3	Int Surface	100,000	-	100,000
4	Int Surface	100,000	-	100,000
5	Electrical	82,811	-	82,811
6	Electrical	46,190	-	46,190
7	Electrical	29,543	-	29,543
8	Int Surface	25,000	-	25,000
9	Electrical	2,773	-	2,773
10	Electrical	97,953	-	97,953
11	Electrical	42,634	-	42,634
12	Electrical	67,821	-	67,821
13	Electrical	39,634	-	39,634
14	Electrical	33,631	-	33,631
15	Electrical	61,064	-	61,064
16	Electrical	58,466	-	58,466
17	Electrical	38,555	-	38,555
18	Int Surface	118,000	-	118,000
19	Stdnt Sfty	-	400,000	400,000
	Total	\$1,098,125	\$400,000	\$1,498,125

4. 1'x1' ceiling tiles replacement. 31,000 square feet.
5. Exterior lighting: Most of exterior lighting needs upgrade.
6. Replace clock system equipment that has reached end of useful life.
7. Auditorium: All lighting and sound system should be upgraded room #008.
8. VCT tiles replacement. 11,920 square feet.
9. Repair or replace intrusion alarm system equipment that has reached end of useful life.
10. Lighting: Inside door #11.
11. Lighting: Boiler room #012, replacement needed all T8 and T12.
12. Gym lighting: Gym lighting needs replacing, storage rooms all T12 lighting. needs upgrade.
13. Lighting: replace recessed light fixture by door #1.
14. Lighting: There are some HID light fixtures located ground floor hallways.
15. Lighting: Class rooms that have bathrooms need upgrade lighting, they all have old incandescent lighting fixture with exposed lamps.
16. Panel boards: Exterior lighting controller panel needs replacement and a lock put on door. Near panelCEMLP10.
17. Lighting: Office lighting room 130 all T12 lighting. mechanical rooms, store rooms, including rooms #04, #05, #06, #07, #016 all have old T12 lighting. Should be upgraded to more energy efficient lighting.
18. Painting, wall repair, signage and other interior finishes.
19. Student safety project - Entrance/office colocation.

Webster

Webster School was constructed in 1974 with additions in 1983, 1985 and 1991. The building now has a total of approximately 81,920 square feet.

Webster				
Item	WorkType	Renewal	Improv	Total
1	Mech Syst	3,500	-	3,500
2	Enrgy Mgmt	-	16,800	16,800
	Total	\$3,500	\$16,800	\$20,300

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Panel boards: Panel lighting contactor near door #1. Panel CLP03 outside room #017. Panel CHP02 277V, CLP06 120V, Supply fan disconnects room #007 also maybe room #002, #006. Panel room #107. Panel ELP13 room #104.
2. Replace PA system equipment that has reached end of useful life.
3. Replace 1'x1' ceiling tile.

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Project omission - Replace boiler room fan.
2. Power factor correction.

Willard

Willard				
Item	WorkType	Renewal	Improv	Total
1	Enrgy Mgmt	25,200	-	25,200
	Total	\$25,200	\$-	\$25,200

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace and re-pipe pneumatic air drier and coalescing filter due to life cycle. AD-01-22186.

Zone 2

Andersen

Andersen School was constructed in 1975 with a total of 233,252 square feet. There were no additions to this school. The school currently has a student population ranging from Pre- K through grade 6. The Educational Index analysis for this school is based on a K8-6K prototype. Additional programs at this school facility include fitness, yoga, and family resource center. The additional community uses at this school facility include community education, community health (dentist), and community offices.

Andersen				
Item	WorkType	Renewal	Improv	Total
1	Security	342,880	-	342,880
2	Lighting	233,252	-	233,252
3	Security	23,325	-	23,325
4	Finishes	68,000	-	68,000
5	HVAC	5,500	-	5,500
6	HVAC	20,000	-	20,000
	Total	\$692,957	\$-	\$692,957

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace camera surveillance system that has reached end of useful life.
2. Repair or replace exterior lighting that has reached end of useful life.
3. Repair or replace intrusion alarm system equipment that has

reached end of useful life.

4. Paint/plaster wall surfaces that need repair.
5. Replace and re-pipe pneumatic air dryer and coalescing filter that has reached end of useful life.
6. Rebuild all steam traps – phase #2.

Dowling

Dowling School was constructed in 1924 with additions in 1936, 1950, 1961, 1977, and 1991. The building now has a total of 88,560 square feet. The school currently has a student population ranging from K through grade 5. The Educational Index analysis for this school is based on a K5-3K prototype. Additional programs at this school facility are five special education programs (4-DCD, 1-POHI-Health Impairment) along with Minneapolis Kids and High Five programs. The additional community uses at this school facility include Community Education after school programs using the pool, gymnasium, media center, grounds, and Ag Building.

Dowling				
Item	WorkType	Renewal	Improv	Total
1	Electrical	325,838	-	325,838
2	Bldg Hdwre	321,119	-	321,119
3	Electrical	147,541	-	147,541
4	Electrical	557,928	-	557,928
5	Electrical	130,183	-	130,183
6	Int Surface	77,000	-	77,000
7	Electrical	8,856	-	8,856
	Total	\$1,568,465	\$-	\$1,568,465

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace access control system equipment that has reached end of useful life.
2. Replace PA system equipment that has reached end of useful life.
3. Replace clock system equipment that has reached end of useful life.
4. Replace fire alarm system equipment that has reached end of useful life.
5. Replace surveillance system equipment that has reached end of useful life.
6. Repair or replace 1,400 square feet of VCT tiles in hallways in southeast wing and 7,700 square feet of VCT tiles in rooms that have reached end of useful life.
7. Repair or replace intrusion alarm system equipment that has reached end of useful life.

Folwell

Folwell School was constructed in 1931 with an addition in 1937. The school now has a total area of approximately 140,629 square feet. The school currently has a student population ranging from Kindergarten through grade 8. The Educational Index analysis for this school is based on a K8-4K prototype.

Folwell				
Item	WorkType	Renewal	Improv	Total
1	Acc Control	515,827	-	515,827
2	PA	509,921	-	509,921
3	Cameras	206,725	-	206,725
4	Int Surface	141,000	-	141,000
5	Site Work	25,000	-	25,000
6	Millwork	20,000	-	20,000
7	Intru Alarm	14,062	-	14,062
8	HVAC	3,000	-	3,000
9	Int Surface	50,250	-	50,250
	Total	\$1,485,785	\$-	\$1,485,785

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace access control equipment that has reached the end of useful life.
2. Repair or replace PA equipment that has reached the end of useful life.
3. Repair or replace cameras that have reached the end of their useful life.
4. Repair or replace paint and plaster on walls.
5. Repair or replace concrete surfaces on sidewalks near door #2.
6. Repair or replace counter tops in media center that has reached the end of its useful life.
7. Repair or replace intrusion alarm system equipment that has reached the end of useful life.
8. Add outside air flow station to AHU #8, VAV system that serves the lunchroom and kitchen.
9. Repair or replace bathroom partitions that have reached the end of useful life.

Hiawatha

Hiawatha School was constructed in 1916 with an addition in 1923. The school now has a total of approximately 36,982 square feet. The school currently has a student population ranging from Kindergarten through grade 5. The Educational Index analysis for this school is based on a K5-2K prototype. The additional programs at this school

facility are drama and music classes. The community uses the adjacent Hiawatha School Park swimming pool.

Hiawatha				
Item	WorkType	Renewal	Improv	Total
1	Int Surface	100,000	-	100,000
2		180,000	-	180,000
3	Roof Syst	400,000	-	400,000
4	Int Surface	20,000	-	20,000
5	Electrical	3,904	-	3,904
6	Int Surface	180,000	-	180,000
7	Roof Syst	400,000	-	400,000
	Total	\$1,283,904	\$-	\$1,283,904

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace 1'x1' ceiling tiles. 33,000 square feet in hallways. 16 rooms averaging 900 square feet hat has reached end of useful life.
2. Replace - 1978, 1992 systems that have reached end of useful life.
3. Replace Section A flashing is worn; drains leak that has reached end of useful life.
4. Replace counter tops @ sinks.
5. Replace intrusion alarm system equipment that has reached end of useful life.
6. Paint, wall repair and signage - consider lavatory fixtures, partitions, ceiling and flooring etc.
7. Replace Section A; life cycle, flashing is worn, drains leak.

Howe

Howe School was constructed in 1927 with no additions. The school now has a total of approximately 36,161 square feet.

Howe				
Item	WorkType	Renewal	Improv	Total
1	Bldg Envelop	100,000	-	100,000
2	Site Work	25,000	-	25,000
	Total	\$125,000	\$-	\$125,000

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace tuck-pointing and caulking - whole building, especially old coal storage that has reached end of useful life.
2. Repair or replace concrete surfaces - sidewalks 32 panels that has reached end of useful life.

Keewaydin

Keewaydin School was constructed in 1928 with no additions. The school now has a total of approximately 43,550 square feet. The school currently has a student population ranging from Kindergarten through grade 8. The Educational Index analysis for this school is based on a MS-12T prototype. The additional program at this school facility is Special Education of Autism. The additional community uses at this school facility are Lake Nokomis Community School.

Keewaydin				
Item	WorkType	Renewal	Improv	Total
1	Electrical	315,631	-	315,631
2	Bldg Hdwre	312,017	-	312,017
3	Electrical	126,494	-	126,494
4	Electrical	8,605	-	8,605
5	Int Surface	28,000	-	28,000
6	Enrgy Mgmt	-	16,800	16,800
	Total	\$790,747	\$16,800	\$807,547

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace access control system equipment that has reached end of useful life.
2. Repair or replace PA system equipment that has reached end of useful life.
3. Repair or replace surveillance system equipment that has reached end of useful life.
4. Repair or replace intrusion alarm system equipment that has reached end of useful life.
5. Bathroom partitions including SM, PL, PA, CA.
6. Power factor correction.

Keewaydin

Wenonah School was constructed in 1952 with an addition in 1958. The building now has a total of 42,648 square feet. The school currently has a student population ranging from grade Kindergarten through grade 3. The Educational Index analysis for this school is based on a K5-2K prototype. Additional programs at this school facility are SERT and Autism Special Education program. The additional community uses at this school facility include basketball and volleyball.

Wenonah				
Item	WorkType	Renewal	Improv	Total
1	Int Surface	100,000	-	100,000
2	Site Work	100,000	-	100,000
3	Electrical	4,265	-	4,265
4	Enrgy Mgmt	-	16,800	16,800
	Total	\$204,265	\$16,800	\$221,065

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace gym 1'x1' ceiling tile.
2. Sealcoat/Crack fill parking lot and playground.
3. Repair or replace intrusion alarm system equipment that has reached end of useful life.
4. Power factor correction.

Longfellow

Longfellow School was constructed in 1918 with additions in 1955 and 1988. The school now has a total of approximately 44,813 square feet.

Longfellow				
Item	WorkType	Renewal	Improv	Total
1	Electrical	164,374	-	164,374
2	Bldg Envelop	100,000	-	100,000
3	Int Surface	100,000	-	100,000
4	Electrical	65,875	-	65,875
5	Electrical	4,481	-	4,481
	Total	\$434,730	\$-	\$434,730

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace access control system equipment that has reached end of useful life.
2. Repair or replace tuck-pointing and caulking – expansion joints, parapet, cap stone, coat tiles, etc. that has reached end of useful life.
3. Replace 3,000 square feet of gym 1'x1' ceiling tile that has reached end of useful life.
4. Replace surveillance system equipment that has reached end of useful life.
5. Replace intrusion alarm system equipment that has reached end of useful life.

Northrup

Northrup School was constructed in 1916 with additions in 1951 and 1980. The school now has a total area of approximately 57,874 square feet. The school currently has a student population ranging from Kindergarten through grade 5. The Educational Index analysis for this school is based on a K5-3K prototype. Additional programs at this school facility include SPAN program for kids with learning disabilities (AHDD). The additional community uses at this school facility include Community Education After School Program.

Northrup				
Item	WorkType	Renewal	Improv	Total
1	Stdnt Sfty	150,000	-	150,000
	Total	\$150,000	\$-	\$150,000

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Student safety project - Install entrance enclosure.

Pratt

Pratt School is located at 66 Malcolm Avenue in Southeast Minneapolis. The school was constructed in 1898 with additions in 1906 and 1926. The Education Index Analysis for this school is based on a K5-2K prototype. Additional programs are High-5 and ECSE. Additional use at this facility is community education.

Pratt				
Item	WorkType	Renewal	Improv	Total
1	Electrical	311,684	-	311,684
2	Bldg Hdwre	264,802	-	264,802
3	Electrical	154,173	-	154,173
4	Bldg Hd-wre	152,408	-	152,408
5	Bldg Envelop	100,000	-	100,000
6	Int Surface	100,000	-	100,000
7	Int Surface	100,000	-	100,000
8	Bldg Hdwre	70,025	-	70,025
9	Electrical	61,787	-	61,787
10	Electrical	42,032	-	42,032
11	Electrical	21,016	-	21,016
12	Electrical	10,508	-	10,508
13	Electrical	4,203	-	4,203
14	Electrical	31,640	-	31,640
15	Electrical	12,290	-	12,290
16	Electrical	12,166	-	12,166
17	Int Surface	80,000	-	80,000
18	Mech Systanical	33,000	-	33,000
19	Plumbing	50,000	-	50,000
	Total	\$1,611,734	\$-	\$1,611,734

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Rooms on all floors, other than lower level, need new lighting including but not limited to some hallways, classrooms, room 3B, stairwells and the library.
2. Replace FA system equipment that has reached end of useful life.
3. Replace access control system equipment that has reached end of useful life.
4. Replace PA system equipment that has reached end of useful life.
5. Tuck-pointing and caulking - expansion joints, parapet, etc.
6. 1'x1' ceiling tiles replacement. 21,000 square feet.
7. Gym 1'x1' ceiling tiles replacement 2,500 square feet.
8. Replace clock system equipment that has reached end of useful life.
9. Replace surveillance equipment that has reached end of useful life.
10. Exterior lighting needs to be updating.

11. Stage lighting needs to be replaced.
12. Stage sound system needs updating.
13. Replace intrusion alarm system equipment that has reached end of useful life.
14. Gym lighting needs to be replaced.
15. Lighting: Boiler room lighting in need of upgrade.
16. Lighting: Principals office, needs lighting upgrade.
17. Painting, wall repair, signage lavatory renewal other interior nishes.
18. Rebuild all steam traps Phase #2.
19. Replace classroom bathroom fixtures.

Roosevelt

Roosevelt School was constructed in 1922 with additions in 1950, 1958, 1966, 1968, and 1997. It now has a total of 307,029 square feet. The school currently has a student population ranging from grade 9 through grade 12. The Educational Index analysis for this school is based on a HS-60T prototype. Additional program at this school facility include Auto and Construction, Digital Media Studies (DigME), Health Careers, and the International Baccalaureate Career-Related Certification program. The additional community uses at this school facility is a theater group, Bollywood Acting/GSA Weekly.

Roosevelt				
Item	WorkType	Renewal	Improv	Total
1	Electrical	451,333	-	451,333
2	Site Work	100,000	-	100,000
3	Electrical	30,703	-	30,703
4	Site Work	25,000	-	25,000
5	Mech Syst	96,000	-	96,000
6	Plumbing	25,000	-	25,000
	Total	\$728,036	\$-	\$728,036

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace camera system equipment that has reached end of useful life.
2. Repair sealcoat/crack fill in parking lot.
3. Repair or replace intrusion alarm system equipment that has reached end of useful life.
4. Repair concrete sidewalk surfaces north and east side near gym.
5. Repair or replace all steam traps as part of phase #2
6. Install sewage injectors pumping station.

Sanford

Sanford School was constructed in 1924 with an addition in 1960. It now has a total of 122,380 square feet. The school currently has a student population ranging from grade 6 through grade 8. The Educational Index analysis for this school is based on a MS-24T prototype. Additional program at this school facility are Special Education of SPAN. The additional community uses at this school facility are Community Education for after school activities such as basketball and football.

Sanford				
Item	WorkType	Renewal	Improv	Total
1	Electrical	1,070,904	-	1,070,904
2	Mech Syst	100,000	-	100,000
3	Mech Syst	100,000	-	100,000
	Total	\$1,270,904	\$-	\$1,270,904

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Interior Lighting: Class rooms and offices in non-remodeled areas need more energy efficient lighting. From 1950 some T8 lighting and T12.
2. Rebuild all steam traps Phase #2.
3. Front office ahu replacement.

South

South High School was constructed in 1970 with an addition in 1997. In 1969 the Field House was constructed. The school now has a total of approximately 278,843 square feet. The school currently has a student population ranging from grade 9 through grade 12. The Educational Index analysis for this school is based on a HS-60T prototype. The additional programs at this school facility are theater programs, athletes, district wide special education for Autism, and TAPP (Teenage Parenting Program) with licensed daycare onsite. The additional community uses at this school facility are community education for adults.

South				
Item	WorkType	Renewal	Improv	Total
1	Electrical	409,899	-	409,899
2	Electrical	250,000	-	250,000
3	Mech Syst	25,000	-	25,000
4	Mech Syst	10,000	-	10,000
5	Int Surface	138,000	-	138,000
6	Mech Syst	40,000	-	40,000
	Total	\$872,899	\$-	\$872,899

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace cameras system equipment that has reached end of useful life.
2. Replace electrical generator that has reached end of useful life.
3. Replace 3 hot water pumps that have reached end of useful life.
4. Replace 2 temperature control compressors that have reached end of useful life.
5. Repair or replace lockers on third floor.
6. Replace combustion air unit that has reached end of useful life.

Sullivan

Sullivan School was constructed in 1991 with an addition in 1998. The building now has a total of 204,925 square feet. The school currently has a student population ranging from Pre-K through grade 8. The Educational Index analysis for this school is based on a K8-6K prototype. Additional programs at this school facility are afterschool YMCA Beacons program, DHH – Death Hard Hearing Program, Autism Program, Early Childhood Program, and Special Education Classes. School is divided for ANISH – American Native Cultural Scholl (K-8). The additional community uses at this school facility include afterschool permits for Athletic Classes.

Sullivan				
Item	WorkType	Renewal	Improv	Total
1	Site Work	50,000	-	50,000
2	Site Work	50,000	-	50,000
3	Site Work	25,000	-	25,000
4	Electrical	20,493	-	20,493
5	Electrical	11,250	-	11,250
6	Electrical	22,596	-	22,596
7	Electrical	10,871	-	10,871
8	Electrical	15,433	-	15,433
9	Electrical	23,610	-	23,610
10	Electrical	16,240	-	16,240
11	Mech Syst	266,000	-	266,000
	Total	\$511,493	\$-	\$511,493

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair sealcoat/crack fill in parking lot area.
2. Repair sealcoat/crack fill in playground area.
3. Repair concrete sidewalk surfaces.
4. Repair or replace intrusion alarm system equipment that has reached end of useful life.

5. Replace mechanical room lighting that has reached end of useful life.
6. Repair or replace classroom #105 lighting that has reached end of useful life.
7. Replace interior and exterior lighting that has reached end of useful life.
8. Replace interior recessed lighting in gym, sentries, and stairwells, that has reached end of useful life.
9. Replace hallway lighting that has reached end of useful life.
10. Replace lighting in main electrical room that is no longer adequate.
11. Repair or replace Tridium BAS system equipment.

Wellstone

Wellstone School was constructed in 1967 with an addition in 1975. The building now has a total of 193,441 square feet. The school currently has a student population ranging from grade Pre-K through post-secondary. The Educational Index analysis for this school is based on a K8-6K prototype. Additional programs at this school facility are ECSE, ECFE, afterschool athletic programs, Transition Plus which is a Post-Secondary Special Education (sewing, wood working, recycling, furniture) and Home Electronics. The additional community uses at this school facility include afterschool athletic programs.

Wellstone				
Item	WorkType	Renewal	Improv	Total
1	Electrical	38,511	-	38,511
2	Electrical	19,300	-	19,300
3	Bldg Envelop	80,000	-	80,000
4	Int Surface	121,000	-	121,000
5	Mech Systalical	5,000	-	5,000
6	Electrical	12,612	-	12,612
7	Electrical	18,663	-	18,663
8	Electrical	26,714	-	26,714
9	Enrgy Mgmt	-	9,800	9,800
10	Mech Systalical	60,000	-	60,000
	Total	\$381,800	\$9,800	\$391,600

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Lighting: Auditorium lighting needs replacement, lighting dimmer panel and controller very dangerous.
2. Replace intrusion alarm system equipment that has reached end of useful life.
3. Replace storefront.

4. Painting, wall repair, signage and other interior finishes, include last half of lavatory partition replacement.
5. Rebuild all steam traps Phase #2.
6. Panel boards: Old GE panels breakers need replacement, Look at school location book.
7. Media center lighting old 1950 retro to T8, needs replacement.
8. Lighting: Gym: there are east and west gym and two other rooms labeled gym. They have Metal Halide lamps and old lighting contactors.
9. Power factor correction.
10. Exhaust fan project replacements.

Zone 3

Anthony

Anthony School was constructed in 1957 with a total of 139,806 square feet. There were no additions to this school. The school currently has a student population ranging from grade 6 through grade 8. The Educational Index analysis for this school is based on a MS-24T prototype.

Anthony				
Item	WorkType	Renewal	Improv	Total
1	Electrical	512,808	-	512,808
2	Electrical	86,334	-	86,334
3	Bldg Hdwre	506,937	-	506,937
4	Bldg Hdwre	232,917	-	232,917
5	Electrical	205,515	-	205,515
6	Electrical	205,515	-	205,515
7	Electrical	139,806	-	139,806
8	Int Surface	100,000	-	100,000
9	Int Surface	100,000	-	100,000
10	Site Work	100,000	-	100,000
11	Int Surface	25,000	-	25,000
12	Electrical	13,980	-	13,980
13	Electrical	113,686	-	113,686
14	Electrical	788,412	-	788,412
15	Electrical	33,688	-	33,688
16	Electrical	33,688	-	33,688
17	Electrical	49,655	-	49,655
18	Electrical	65,422	-	65,422
19	Electrical	52,417	-	52,417
20	Stdnt Sfty	500,000	1,920,000	2,420,000
	Total	\$3,865,780	\$1,920,000	\$5,785,780

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace access control system equipment that has reached end of useful life.
2. Replace T12 lighting fixtures that has reached end of useful life.
3. Repair or replace PA system equipment that has reached end of useful life.
4. Replace or replace clock system equipment that has reached end of useful life.
5. Repair or replace surveillance system that has reached end of useful life.
6. Repair or replaced camera system equipment that has reached end of useful life.
7. Replace or replace exterior lighting that have reached end of useful life.
8. Repair or replace north stairs to gym ceiling tiles.
9. Repair or replace 15,000 square feet of spline ceiling in lower level of building that has reached end of useful life.
10. Repair or replace asphalt parking lot that has reached end of useful life.
11. Repair or replace 10,000 square feet of VCT tiles on the ground floor
12. Repair or replace intrusion alarm system equipment that has reached end of useful life.
13. Replace t8 interior lighting in the east wing, basement boiler room, engineer lunch room, fan room, and store rooms that have reached the end of useful life.
14. Lighting interior: 1st, 2nd, 3rd floors, hallways and stairwells have 1950's retro fitted 8' T8 lighting fixtures. All class rooms have same but are T8 4'. All bathrooms have Incandescent and T8. Main offices have T8. Main office bathroom incandescent. All store rooms, fan rooms, and roof access need lighting repair or replacement that have reached end of useful life.
15. Panel boards: West building. 3rd floor hallway inside lockers panels #1 and #2. 2nd floor hallway inside lockers panels #3 and #4. 1st floor hallways inside lockers panels #5 and #6. Room 108 panel #5b. All panels are fused and pull outs. Needs replacement due to end of life.
16. Panel boards: Room 001a old wood shop. Panel #21 old slide disconnect type with fuses. Panel #22 not sure of brand name has a combination of GE, SQD, SIEMENS, breakers. All need replacement due to end of life.
17. Lighting interior: East wing lunch room, hallways, all old T8 lighting.
18. Gym lighting: metal halide. Gym offices, sub gyms, and store rooms, room numbers B5, B7, B8, B30. all need lighting repair or replacement.
19. Lighting interior: East wing 1st floor, all offices, bath rooms, store rooms, fan rooms, penthouse fan rooms, boys and girls' locker rooms offices bathrooms and store rooms, projector room, auditorium store rooms, class rooms #s 025,026, 027, 028, 029, 030. all have incandescent or old retro fitted lighting fixture.
20. Student safety project - New entrance south façade

Armatage

Armatage School was constructed in 1952 with additions in 1954 and 1999. The building now has a total of 79,962 square feet. The school currently has a student population ranging from Pre-K through grade 5. The Educational Index analysis for this school is based on a K5-3K prototype. Additional programs at this school facility are cooking, theater, and art. The additional community uses at this school facility include Community Education.

Armatage				
Item	WorkType	Renewal	Improv	Total
1	Electrical	25,000	-	25,000
2	Site Work	25,000	-	25,000
3	Electrical	8,526	-	8,526
4	Electrical	80,000	-	80,000
	Total	\$138,526	\$-	\$138,526

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace VCT tiles by media center that has reached end of useful life.
2. Replace or replace concrete surfaces - sidewalks, step/handrail @ door #7 (CA shop) that has reached end of useful life.
3. Replace or replace intrusion alarm system equipment that has reached end of useful life.
4. Repair or replaced paint/plaster repairs that have reached end of useful life.

Barton

Barton School was constructed in 1915 with additions in 1923, 1972, and 1998. The school now has a total of approximately 79,852 square feet. The school currently has a student population ranging from Kindergarten through grade 8. The Educational Index analysis for this school is based on a K8-3K prototype. Additional programs at this school facility are multi-graded classrooms, free and reduced lunch, challenge, counseling, ELL, special education, literacy, and an options program. The additional community uses at this school facility include Girl Scouts, Brownies, Dance Groups/Troup/Recital, Sports, Minneapolis Kids, Art Program, Community Ed and Music Lessons.

Barton				
Item	WorkType	Renewal	Improv	Total
1	Electrical	287,566	-	287,566
2	Bldg Hd-wre	291,762	-	291,762
3	Electrical	134,053	-	134,053
4	Int Surface	100,000	-	100,000
5	Electrical	8,046	-	8,046
6	Electrical	98,489	-	98,489
7	Electrical	18,774	-	18,774
8	Electrical	12,399	-	12,399
9	Electrical	8,566	-	8,566
10	Electrical	3,325	-	3,325
11	Electrical	47,511	-	47,511
12	Electrical	26,914	-	26,914
13	Stdnt Sfty	-	1,748,657	1,748,657
14	Mech Syst	210,000	-	210,000
	Total	\$1,247,405	\$1,748,657	\$2,996,062

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace old switchgear labeled "P-013" due to age and nominal voltage that has reached end of useful life.
2. Replace PA system equipment that has reached end of useful life.
3. Replace clock system equipment that has reached end of useful life.
4. Replace 23,400 square feet of 1'x1' ceiling tiles that has reached end of useful life.
5. Replace intrusion alarm system equipment that has reached end of useful life.
6. Repair or replaced most classrooms, work rooms, entries and bathrooms in old building have T12 lighting. The fixtures should be replaced rather than retrofit due to their age because it has reached end of useful life.

Burroughs

Burroughs School was constructed in 2004 with no additions. The school now has a total of approximately 106,371 square feet. The school currently has a student population ranging from Kindergarten through grade 5. The Educational Index analysis for this school is based on a K5-4K prototype. Additional programs at this school facility are after school Spanish. The additional community uses at this school facility are community education, Minneapolis Kids, and on Sundays, the gym is rented to a church.

Burroughs				
Item	WorkType	Renewal	Improv	Total
1	Bituminous	100,000	-	100,000
2	Intru Alarm	10,637	-	10,637
3	Enrgy Mgmt	-	25,200	25,200
	Total	\$110,637	\$25,200	\$135,837

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Resurface/Sealcoat bituminous areas that have been heavily used.
2. Remove and replace all the old intrusion alarm system components and panels that have exceeded its useful life and replace with new equipment. This includes areas such as hallways, classrooms, offices, gyms, etc.
3. Install power factor correction equipment to facilitate energy management.

Emerson

Emerson School was constructed in 1926 with no additions. The school now has a total of approximately 57,061 square feet. The school currently has a student population ranging from Pre-K through grade 5. The Educational Index analysis for this school is based on a K8-2K prototype. Additional programs at this school facility are Learning Works, Star Base Minnesota and TAMS. The additional community uses at this school facility are Elections, Meetings, Spirit Garage and MN Zoo Safari.

Emerson				
Item	WorkType	Renewal	Improv	Total
1	Fire Alarm	359,484	-	359,484
2	Acc Control	159,300	-	159,300
3	PA	156,903	-	156,903
4	Elevator	165,750	-	165,750
5	Site Work	100,000	-	100,000
6	Clocks	95,064	-	95,064
7	Cameras	83,880	-	83,880
8	Lighting	32,595	-	32,595
9	Intru Alarm	5,706	-	5,706
10	Elec Panel	16,338	-	16,338
11	Elec Panel	11,998	-	11,998
12	Elec Panel	16,987	-	16,987
13	Elec Panel	13,448	-	13,448
14	Elec Panel	17,499	-	17,499
15	Elec Panel	19,685	-	19,685
16	Plumbing	40,000	-	40,000
17	Roofing	58,000	-	58,000
18	Enrgy Mgmt	-	36,400	36,400
	Total	\$1,352,637	\$36,400	\$1,389,037

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace end of life fire alarm system.
2. Repair or replace end of life access control system.
3. Repair or replace end of life PA system.
4. Repair or replace end of life elevator components and equipment.
5. Repair or replace sealcoat/crack fills in parking lot.
6. Repair or replace end of life clock system and equipment.
7. Repair or replace end of life camera system and equipment.
8. Repair or replace end of life stage lighting and control equipment.
9. Repair or replace end of life intrusion alarm system equipment.
10. Repair or replace end of life electrical panels near gym office.
11. Repair or replace end of life electrical panels near lunch room.
12. Repair or replace end of life electrical panels in boiler room.
13. Repair or replace end of life electrical panels on all floors.
14. Repair or replace end of life electrical panels in kitchen.
15. Repair or replace end of life electrical panels in media center.
16. Replace end of life water heater.
17. Repair or replace roofing Section A that has exceeded its useful life.
18. Install new power factor correction equipment on electrical service.

Field

Field School was constructed in 1921 with additions in 1924, 1964, 1971, 1974 and 2000. The school now has a total area of approximately 69,538 square feet. The school currently has a student population ranging from grade 5 through grade 8. The Educational Index analysis for this school is based on a MS-18T prototype. Additional programs at this school facility include Music and Arts programs, Special Education, Speech Services, Basic/Enrichment Skills Time program, extended day classes, Math Counts, Girls in Engineering/Mathematics/Science, Guys in Science and Engineering, Lego League, History Day, Spelling and Geography Bees, Climate Enrichment programs, behavior plan and support, student leadership, environmental camping trips, and athletics. The additional community uses at this school facility are a Church service, afterschool sports in gymnasium, Minneapolis Kids, and public meetings in the Media Center.

Field				
Item	WorkType	Renewal	Improv	Total
1	Cameras	102,221	-	102,221
2	Ceiling	100,000	-	100,000
3	Ceiling	100,000	-	100,000
4	Ceiling	100,000	-	100,000
5	Site Work	100,000	-	100,000
6	Plumbing	60,000	-	60,000
7	Site Work	25,000	-	25,000
8	Intru Alarm	6,953	-	6,953
9	Lockers	161,000	-	161,000
10	Plumbing	161,000	-	161,000
11	Plumbing	45,000	-	45,000
12	Enrgy Mgmt	-	16,800	16,800
13	Educ Adqu	-	220,000	220,000
Total		\$961,174	\$236,800	\$1,197,974

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace end of life camera systems.
2. Replace 4800sq. ft. of gym ceiling tiles.
3. Replace 8400 sq. ft. of 2'x4' ceiling tiles.
4. Replace 18,300 sq. ft. of 1'x1' ceiling tiles.
5. Repair parking lot crack fills, potholes.
6. Repair or replace lavatory partitions, wall/ceiling repairs, paint, and repair plumbing fixtures.
7. Repair or replace concrete sidewalk surfaces.

8. Repair or replace end of life intrusion alarm system equipment.
9. Replace lockers that have reached end of useful life.
10. Repair or replace lavatory partitions that have reached end of useful life.
11. Repair or replace lavatory finished that have reached end of useful life.
12. Install new power factor correction on electrical service.
13. Install new entrance to provide safe student entry.

Green Central

Green Central School was constructed in 1977 with an addition in 1993. The school now has a total area of approximately 112,715 square feet. The school currently has a student population ranging from Kindergarten through grade 8. The Educational Index analysis for this school is based on a K8-3K prototype. Additional programs at this school facility are High Five, English as a Second Language, Family Liaison Choir, Parent-involved Leadership, Special Education and Student Council. The additional community uses at this school facility are Community Education Summer Program, ACES, Padres, Park Board use and the Community Clinic.

Green Central				
Item	WorkType	Renewal	Improv	Total
1	Electrical	413,439	-	413,439
2	Bldg Hdwre	408,705	-	408,705
3	Bldg Hdwre	187,783	-	187,783
4	Electrical	165,691	-	165,691
5	Electrical	105,000	-	105,000
6	Site Work	25,000	-	25,000
7	Electrical	11,271	-	11,271
8	Stdnt Sfty	-	150,000	150,000
Total		\$1,316,889	\$150,000	\$1,466,889

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace access control equipment that has reached end of useful life.
2. Replace PA system equipment that has reached end of useful life.
3. Replace clock system equipment that has reached end of useful life.
4. Replace surveillance system equipment that has reached end of useful life.
5. Replace additional lockers (remaining).
6. Repair or replace concrete surfaces - sidewalks @ Door 12 that has reached end of useful life.
7. Repair or replace intrusion alarm system equipment that has reached end of useful life.
8. Student safety project - Link office to east entrance.

Hale

Hale School was constructed in 1930 with additions in 1938, 1953, 1974 and 1998. The school now has a total area of approximately 74,533 square feet. The school currently has a student population ranging from Kindergarten through grade 4. The Educational Index analysis for this school is based on a K5-3K prototype. Additional programs at this school facility are speech and communications, autism, and Reach (gifted and talented). The additional community uses at this school facility include the use of the gymnasium for basketball.

Hale				
Item	Work Type	Renewal	Improv	Total
1	Int Surface	100,000	-	100,000
2	Site Work	100,000	-	100,000
3	Int Surface	18,000	-	18,000
4	Int Surface	25,000	-	25,000
5	Electrical	7,461	-	7,461
6	Int Surface	25,000	-	25,000
7	Lchrm/Kitc	1,000,000	1,040,000	2,040,000
8	Engry Mgmt	-	16,800	16,800
	Total	\$1,275,461	\$1,056,800	\$2,332,261

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace 1'x1' ceiling tiles in hallways that has reached end of useful life.
2. Sealcoat/crack fill parking lot that has reached end of useful life.
3. Replace radiation covers, bathrooms that has reached end of useful life.
4. Replace countertops that are delaminating that has reached end of useful life.
5. Replace intrusion alarm system equipment that has reached end of useful life.
6. Replace countertops that are delaminating and have reached end of useful life.
7. Lunchroom/kitchen renovation.
8. Power factor correction.

Justice Page

Justice Page School was constructed in 1930 with additions in 1990 and 1992. It is now called Page and now has a total of 149,346 square feet. The school currently has a student population ranging from grade Kindergarten through grade 8. The Educational Index analysis for this school is based on a K8-4K prototype. Additional

program at this school facility include Citywide Autism, Student Council, Fine Arts Production and Theater and basketball. The additional community uses at this school facility are Minneapolis Kids, Community Orchestra, PTA, and other permitted events.

Justice Page				
Item	Work Type	Renewal	Improv	Total
1	Electrical	934,607	-	934,607
2	Electrical	248,810	-	248,810
3	Int Surface	100,000	-	100,000
4	Site Work	100,000	-	100,000
5	Site Work	25,000	-	25,000
6	Int Surface	20,000	-	20,000
7	Electrical	14,935	-	14,935
8	Electrical	1,306,778	-	1,306,778
9	Mech Syst	2,000	-	2,000
10	Mech Syst	100,000	-	100,000
11	Mech Syst	70,000	-	70,000
	Total	\$2,922,130	\$-	\$2,922,130

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Panel boards: all panels located in hallways. Basement, 1st, 2nd, 3rd floors need replacement. Check engineers electric book log.
2. Clock circuit raceway on 3rd floor is not grounded. no continuity between the neutral and the rigid pipe raceway and 1voltage potential between the two systems that should have none. causes havoc with the electronic clocks currently in use. This could potentially energize the raceway.
3. Replace 1'x1' ceiling tiles in various areas, possibly drop-in tile and ceiling grid with lighting renewal.
4. Sealcoat/Crack fill parking lot.
5. Concrete surfaces - sidewalks, steps.
6. Replace countertops, delaminating/buckling.
7. Replace intrusion alarm system equipment that has reached end of useful life.
8. Interior hall lighting- the fixtures are in disrepair. Some of the guards are missing from the fixtures and T12 fluorescent tubes are being used throughout the building.
9. Replace chiller tower electrical room exhaust.
10. Rebuild all steam traps Phase #2.
11. BAS - Upgrade to Tridium.

Kenny

Kenny School was constructed in 1954 with additions in 1957, 1962 and 2000. The school now has a total of approximately 61,776 square feet. The school currently has a student population ranging from Kindergarten through grade 5. The Educational Index analysis for this school is based on a K5-3K prototype. The additional programs at this school facility are basketball, Minneapolis Kids, and Fours Explore. The additional community uses at this school facility are Girl & Boy Scouts, community meetings, community festivals and plant sales.

Kenny				
Item	WorkType	Renewal	Improv	Total
1	Electrical	102,900	-	102,900
2	Int Surface	100,000	-	100,000
3	Site Work	25,000	-	25,000
4	Electrical	7,000	-	7,000
5	Int Surface	110,000	-	110,000
6	Mech Syst	40,000	-	40,000
	Total	\$384,900	\$-	\$384,900

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace camera system equipment that has reached end of useful life.
2. Repair or replace gym ceiling.
3. Repair or replace concrete sidewalk surfaces.
4. Repair or replace intrusion alarm system equipment that has reached end of useful life.
5. Repair and repaint walls, signage and other surfaces.
6. Replace boiler feed water tank (#28046) that has reached end of useful life.

Kenny

Kenwood School was constructed in 1908 with additions in 1923, 1965 and 1981. The school now has a total of approximately 61,300 square feet. The school currently has a student population ranging from Kindergarten through grade 5. The Educational Index analysis for this school is based on a K5-3K prototype. The additional programs at this school facility are Gifted and Talented, Special Education, ELL Family Involvement Liaison, Piano Lab, Band, Choir, Student Council, Parent-involved Leadership, Visual Arts and Performing Artists Residencies. The additional community uses at this school facility are Girl Scouts, plays, performances, some community use and sporting events in the gym which is shared with the Parks Department.

Kenwood				
Item	WorkType	Renewal	Improv	Total
1	Electrical	250,000	-	250,000
2	Int Surface	100,000	-	100,000
3	Int Surface	25,000	-	25,000
4	Electrical	33,190	-	33,190
5	Electrical	6,130	-	6,130
6	Electrical	503,185	-	503,185
7	Mech Syst	15,000	-	15,000
8	Mech Syst	8,000	-	8,000
9	Mech Syst	5,000	-	5,000
10	Mech Syst	70,000	-	70,000
11	Mech Syst	7,000	-	7,000
12	Mech Syst	80,000	-	80,000
13	Mech Syst	3,500	-	3,500
14	Stdnt Sfty	-	680,000	680,000
	Total	\$1,106,005	\$680,000	\$1,786,005

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace electrical generator that has reached end of useful life.
2. Replace 21,500 sq. ft. of 1'x1' ceiling tiles.
3. Replace 12,100 sq. ft. of VCT floor tiles.
4. Replace metal halide gym lighting that has reached end of useful life.
5. Repair or replace intrusion alarm system equipment that has reached end of useful life.
6. Replace interior lighting that has reached end of useful life.
7. Replace 3 CUH units that have reached end of useful life.
8. Replace both hot water units that have reached end of useful life.
9. Replace temperature control compressor (#28524) that has reached end of useful life.
10. Replace feed water tank (#28041) that has reached end of useful life.
11. Replace both hot water pumps (#14688 & #14689) that have reached end of useful life.
12. Replace both steam/hot water heating converter (#27862 & #27863) that have reached end of useful life.
13. Replace condensate return pump (#14636) that has reached end of useful life.
14. Install a new secured entrance for student safety.

Lake Harriet Lower

Lake Harriet Lower School was constructed in 1924 with an addition in 1954. The school now has a total of approximately 33,360 square feet. The school currently has a student population ranging from Kindergarten through grade 2. The Educational Index analysis for this school is based on a K5-2K prototype. The additional programs at this school facility are before and after school programs such as Math Counts, Chess Club and Spanish. There are also sports and enrichment programs. The additional community uses at this school facility are Minneapolis Kids.

Item	WorkType	Renewal	Improv	Total
1	Electrical	233,454	-	233,454
2	Bldg Hdwre	230,780	-	230,780
3	Int Surface	100,000	-	100,000
4	Electrical	93,560	-	93,560
5	Site Work	25,000	-	25,000
6	Electrical	6,364	-	6,364
	Total	\$689,158	\$-	\$689,158

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace access control system equipment that has reached end of useful life.
2. Repair or replace PA system equipment that has reached end of useful life.
3. Repair or replace 14,000 square feet of 1'x1' ceiling tiles that has reached end of useful life.
4. Repair or replace surveillance system equipment that has reached end of useful life.
5. Repair or replace concrete surfaces - sidewalks 8 panels that has reached end of useful life.
6. Repair or replaced intrusion alarm system equipment that has reached end of useful life.

Lake Harriet Upper

Lake Harriet Upper School was constructed in 1915 with additions in 1922, 1960, 1966, 1969 and 2000. The school now has a total of approximately 78,049 square feet. The school currently has a student population ranging from grade 3 through grade 8. The Educational Index analysis for this school is based on a MS-18T prototype. The additional programs at this school facility are School Carnival, Science Fair and before and after school programs such as Math Counts, Chess Club and Spanish. The additional community uses at this school facility are Community Basketball, Girl Scouts, Minneapolis Kids, and Community Education.

Item	WorkType	Renewal	Improv	Total
1	Electrical	499,615	-	499,615
2	Electrical	283,309	-	283,309
3	Bldg Hdwre	280,065	-	280,065
4	Electrical	128,679	-	128,679
5	Electrical	113,540	-	113,540
6	Bldg Envlop	100,000	-	100,000
7	Int Surface	100,000	-	100,000
8	Int Surface	100,000	-	100,000
9	Electrical	77,238	-	77,238
10	Electrical	7,724	-	7,724
11	Electrical	65,968	-	65,968
12	Electrical	110,250	-	110,250
13	Stdnt Sfty	-	1,240,000	1,240,000
	Total	\$1,866,388	\$1,240,000	\$3,106,388

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Existing lighting in classrooms, mechanical rooms, workrooms, offices and bathrooms need to be replaced. While some have been retro t, the fixtures need replacement.
2. Replace access control system equipment that has reached end of useful life.
3. Replace PA system equipment that has reached end of useful life.
4. Replace clock system equipment that has reached end of useful life.
5. Replace surveillance system equipment that has reached end of useful life.
6. Repair or replaced tuck-pointing and caulking - expansion joints, parapet, cap stone, coat tiles, etc. that has reached end of useful life.
7. 6 classrooms on 2nd floor wood floors refinishing.
8. 1'x1' ceiling tiles replacement in classrooms.
9. Exterior lighting needs to be replaced/retrofit. HID bulbs in use.
10. Repair or replace intrusion alarm system equipment that has reached end of useful life.
11. Repair or replace lunchroom stage and back rooms/egress lighting that has reached end of useful life.
12. New wing - interior lighting is T8 and compact fluorescent.
13. Student safety project - Switch art room and main office locations.

Lyndale

Lyndale School was constructed in 1968 with an addition in 1971. The building now has a total of 91,786 square feet. The school currently has a student population ranging from Pre- K through grade 5. The Educational Index analysis for this school is based on a K5-4K prototype. Additional programs at this school facility are Neighborhood Bridges and Speech programs. The additional community uses at this school facility include Minneapolis Kids, Lyndale community ethnic functions, and polling site.

Lyndale				
Item	WorkType	Renewal	Improv	Total
1	Educ Adqu	-	850,000	850,000
	Total	\$-	\$850,000	\$850,000

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Install a new secured entrance for student safety.

Southwest

Southwest School was constructed in 1940 with additions in 1942, 1956, 1966, and 1998. The building now has a total of 264,560 square feet. The school currently has a student population ranging from grade 9 through grade 12. The Educational Index analysis for this school is based on a HS-48T prototype. Additional programs at this school facility are SERT, Life Skills, Autism, Deaf and Hard of Hearing (DHH), International Baccalaureate, and Advance Placement. The additional community uses at this school facility include Community Education, Athletic programs, and Theater events.

Southwest				
Item	WorkType	Renewal	Improv	Total
1	Mech Syst	25,000	-	25,000
2	Mech Syst	53,000	-	53,000
3	Roof Syst	312,000	-	312,000
	Total	\$390,000	\$-	\$390,000

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace sidewall grills/registers, with HD. Damaged and a liability.
2. Numerous exhaust fans were not replaced in this project, refer to current project roof plan page M6.0 and schedule page M10.2 for exact count and locations. approx. 35 fans.
3. Replace roof Sec E, install additional scuppers, holds water 215 square feet

Washburn

Washburn School was constructed in 1925 with additions in 1967 and 1997. The building now has a total of 231,387 square feet. The school currently has a student population ranging from grade 9 through grade 12. The Educational Index analysis for this school is based on a HS-48T prototype. Additional programs at this school facility are International Baccalaureate program, Sports, College and Career Center, Online Classes, and Project Success. The additional community uses at this school facility include Community Education, Outside Community Activities, Sporting events, SPAN, and a Community Health Clinic.

Washburn				
Item	WorkType	Renewal	Improv	Total
1	Bldg Hdwre	385,491	-	385,491
2	Electrical	340,139	-	340,139
3	Site Work	100,000	-	100,000
4	Int Surface	125,000	-	125,000
5	Plumbing	25,000	-	25,000
6	Electrical	23,139	-	23,139
7	Int Surface	50,000	-	50,000
8	Mech Syst	67,000	-	67,000
9	Mech Syst	4,000	-	4,000
10	Roof Syst	200,000	-	200,000
11	Enrgy Mgmt	-	36,400	36,400
12	Mech Syst	70,000	-	70,000
	Total	\$1,389,769	\$36,400	\$1,426,169

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Replace clock system equipment that has reached end of useful life.
2. Replace surveillance system equipment that has reached end of useful life.
3. Repair, crack fill and seal coat.
4. VCT tiles in west side science wing VCT tiles replacement.
5. Install new Burkay.
6. Replace intrusion alarm system equipment that has reached end of useful life.
7. Lavatory renewal, paint, ceiling tile and replace Partitions - 1/2 are metal in poor shape.
8. Replace EF-10 and EF-04 on low roof.
9. Rebuild all steam traps Phase #2.
10. Gym Roof - Roof showing wear beyond life cycle. 118 square feet.
11. Power factor correction.
12. BAS - Upgrade to Tridium.

Whittier

Whittier School was constructed in 1997 with no additions. The school now has a total of approximately 129,998 square feet. The school currently has a student population ranging from grade Pre-K through grade 5. The Educational Index analysis for this school is based on a K5-4K prototype. The additional programs at this school facility are International Baccalaureate Primary Years Program, Arts, Music, Language, Special Education and Parent Involved Leadership. The additional community uses at this school facility are Community Education, Afterschool Activities, MacPhail Music, Minneapolis Kids, Art Buddies, Hennepin County Counseling and Dental Resource, and other community permit uses. The gym is owned by the Park Board and used by the district under a joint use agreement.

Whittier				
Item	WorkType	Renewal	Improv	Total
1	Electrical	12,999		12,999
	Total	\$12,999	\$-	\$12,999

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Repair or replace intrusion alarm system equipment that has reached end of useful life.

Windom

Windom School was constructed in 1920 with additions in 1923, 1925, and 1999. The school has a total area of approximately 67,466 square feet. The school currently has a student population ranging from grade Pre-K through grade 5. The Educational Index analysis for this school is based on a K8-2K prototype. Additional programs at this school facility are ALC Tutoring, SERT, EiE, Soccer Group, Mexican Dancing and Lego Robotics. There are no additional community uses at this school facility.

Windom				
Item	WorkType	Renewal	Improv	Total
1	Electrical	590,328	-	590,328
2	Electrical	247,465	-	247,465
3	Bldg Envelop	100,000	-	100,000
4	Bldg Envelop	100,000	-	100,000
5	Int Surface	100,000	-	100,000
6	Electrical	99,175	-	99,175
7	Electrical	41,247	-	41,247
8	Site Work	25,000	-	25,000
9	Electrical	6,747	-	6,747
10	Mechanical	4,000	-	4,000
11	Int Surface	43,900	-	43,900
12	Bldg Hdwre	26,219	-	26,219
13	Enrgy Mgmt	-	16,800	16,800
	Total	\$1,384,081	\$16,800	\$1,400,881

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

1. Panel boards: Panel #2 main electric room, room 001 tunnel access panel #9. 1st and 2nd floor panels in hallways need upgrade.
2. Replace access control system equipment that has reached end of useful life.
3. Tuck-pointing and caulking - expansion joints, parapet, cap stone, coat tiles, etc.
4. Tuck-pointing and caulking - expansion joints, parapet, windows, etc.
5. Classrooms ceiling tile replacement.
6. Replace surveillance system equipment that has reached end of useful life.
7. Lighting exterior: All lighting old metal halide could be replaced.
8. Concrete surfaces - sidewalks, stairs.
9. Replace intrusion alarm system equipment that has reached end of useful life.
10. Replace EF-02 and EF-03.
11. Bathroom partitions
12. Gym sound system needs upgrade.
13. Power factor correction

District Wide

District Wide				
Item	WorkType	Renewal	Improv	Total
1	Small Caps		1,500,000	1,500,000
2	Site Work	1,937,500	-	1,937,500
3	Undesig	463,276	-	463,276
4	Mech Syst	500,000	-	500,000
5	Undesig	920,000	-	920,000
	Total	\$3,820,776	\$1,500,000	\$5,320,776

Extensive site assessments have determined the areas that need renewal or improvement work. Below is a brief description of that work

- 1. Off Plan Projects.
- 2. Rubber mulch replacement.
- 3. LTFM Program management.
- 4. BAS – JACE to N4, District Wide JACE Update.
- 5. FCI assessments years 2-3/3.



Minneapolis Public Schools FY19 Capital Plan

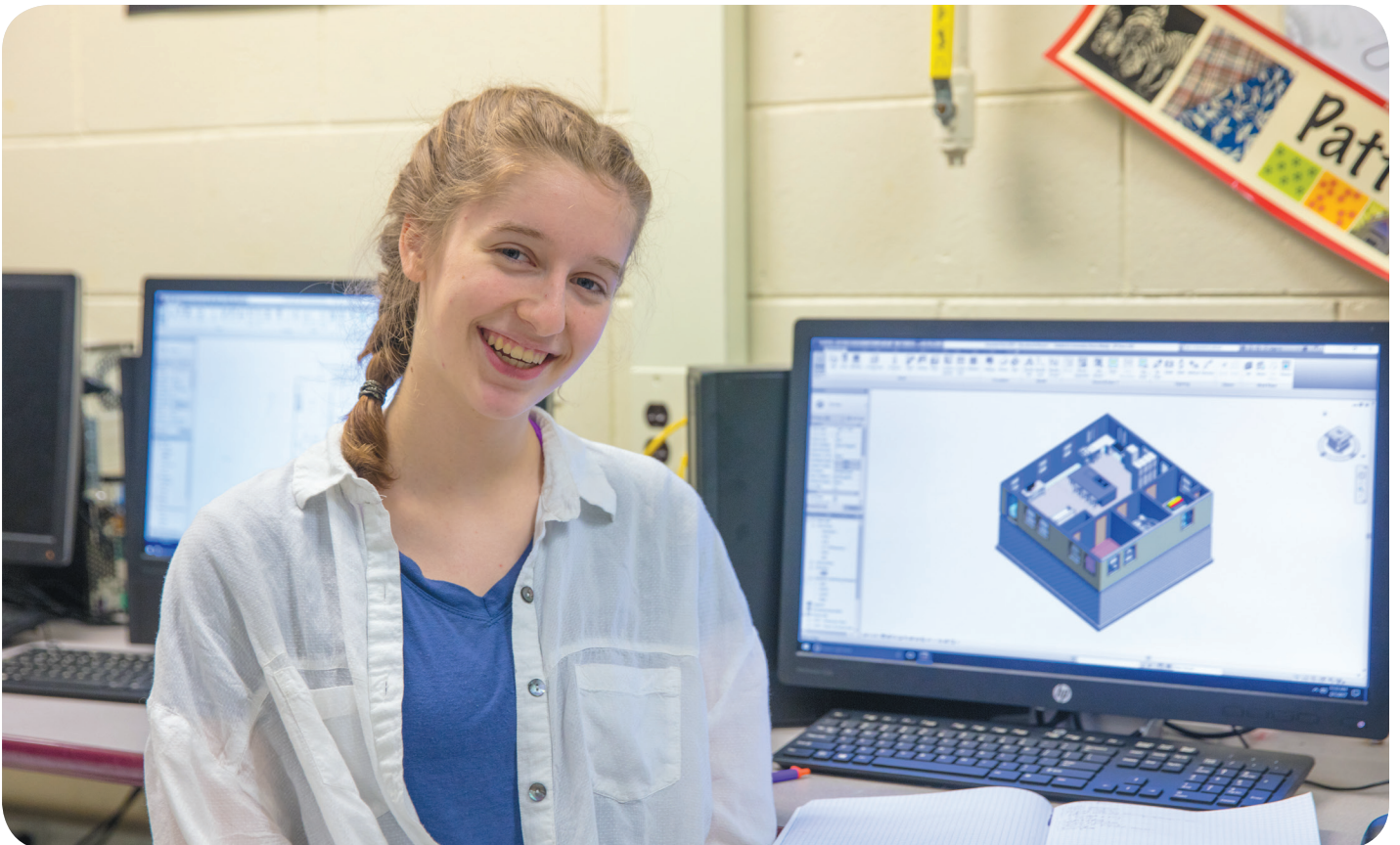
Project Site	Renewal	Improve	Total
Anwatin Middle	593,651	80,000	673,651
Bethune Elementary	7,543	-	7,543
Bryn Mawr Elementary	371,946	80,000	451,946
Cityview Elementary	313,324	159,800	473,124
Davis Center	2,315,200	80,000	2,395,200
Edison Senior High	707,937	660,000	1,367,937
Hall Elementary	416,984	-	416,984
Hamilton (vacant)	25,000	-	25,000
Harrison Education Center	1,778,520	66,800	1,845,320
Henry Senior High	586,025	-	586,025
Hmong Academy	742,027	230,000	972,027
Jenny Lind Elementary	2,198,520	250,000	2,448,520
Lucy Laney Elementary	2,190,778	100,000	2,290,778
Maint & Ops Center	49,000	-	49,000
Nellie Stone Elementary	424,420	82,600	507,020
North Senior High	3,530,269	4,728,927	8,259,196
North Star	352,695	-	352,695
Northeast Middle	1,399,647	1,549,929	2,949,576
Nutrition Center	-	25,200	25,200
Olson Middle	1,878,840	1,700,200	3,579,040
Pillsbury Elementary	532,921	109,800	642,721
Sheridan Elementary	2,241,590	-	2,241,590
Waite Park Elementary	1,098,116	400,000	1,498,116
Webster Elementary	3,500	16,800	20,300
Willard (vacant)	5,500	-	5,500
Zone 1 Total	\$23,763,953	\$10,320,056	\$34,084,009

Minneapolis Public Schools FY19 Capital Plan Cont.

Project Site	Renewal	Improve	Total
Andersen Elementary	692,957	-	692,957
Dowling Elementary	1,568,465	-	1,568,465
Folwell Elementary	1,485,785	-	1,485,785
Hiawatha Elementary	1,283,904	-	1,283,904
Howe Elementary	125,000	-	125,000
LN Keewaydin Elementary	790,747	16,800	807,547
LN Wenonah Elementary	204,265	16,800	221,065
Longfellow Alternative	434,730	-	434,730
Northrop Elementary	-	150,000	150,000
Pratt Elementary	1,611,734	-	1,611,734
Roosevelt Senior High	728,036	-	728,036
Sanford Middle	1,270,904	-	1,270,904
South Senior High	872,899	-	872,899
Sullivan Elementary	511,493	-	511,493
Wellstone Senior High	381,800	9,800	391,600
Zone 2 Total	\$11,962,719	\$193,400	\$12,156,119

Minneapolis Public Schools FY19 Capital Plan Cont.

Project Site	Renewal	Improve	Total
Anthony Middle	3,865,780	1,920,000	5,785,780
Armatage Elementary	138,526	-	138,526
Barton Elementary	1,247,405	1,748,657	2,996,062
Burroughs Elementary	110,637	25,200	135,837
Emerson Elementary	1,352,637	36,400	1,389,037
Field Elementary	961,174	236,800	1,197,974
Green Central Elementary	1,316,889	150,000	1,466,889
Hale Elementary	1,275,461	1,056,800	2,332,261
Justice Page Middle	2,922,130	-	2,922,130
Kenny Elementary	384,900	-	384,900
Kenwood Elementary	1,106,005	680,000	1,786,005
LH Lower Elementary	689,158	-	689,158
LH Upper Elementary	1,866,388	1,240,000	3,106,388
Lyndale Elementary	-	850,000	850,000
Southwest Senior High	390,000	-	390,000
Washburn Senior High	1,389,769	36,400	1,426,169
Whittier Elementary	12,999	-	12,999
Windom Elementary	1,384,081	16,800	1,400,881
Zone 3 Total	\$20,413,939	\$7,997,057	\$28,410,996
District Wide Total	\$3,820,776	\$1,500,000	\$5,320,776
Total FY19 Capital Plan	\$59,961,387	\$20,010,513	\$79,971,900



Debt Service (Fund 7)

Debt Policy 3290

Purpose

In order to provide a fiscally responsible capital cost management system and promote financial stability the district may be required to incur debt. It is incumbent upon the Board of Directors to govern the issue of debt to provide for the needs of the district, to act as reliable stewards of public funds and trust, and to appropriately respond to emergency circumstances that affect the district's finances. The purpose of this policy is to establish under what circumstances debt may be incurred, the type of debt that is appropriate for specific purposes, the appropriate debt load of the district, the repayment schedule for debt and how the Board will respond to emergency financial circumstances.

General Statement of Policy

Upon approval from the Board of Directors and subject to the limitations below the District may incur debt to accomplish district purposes. Such purposes include financing capital projects, real property acquisitions, operating capital and other debt permitted by law.

- A. The District shall incur debt only in compliance with applicable law.
- B. Total district annual debt payment shall not exceed fifteen percent (15%) of the district total operating revenue. Each fiscal year the Board of Directors shall review the financial needs of the district to set an operating target at or less than the fifteen percent limit. Refinancing shall not be included in the 15% calculation.
- C. Each fiscal year the Board of Directors shall approve a debt repayment schedule that provides that seventy percent (70%) of current debt shall be repaid within ten (10 years).
- D. In response to emergency circumstances the Board of Directors may by resolution temporarily suspend the approved debt to revenue ratio and the debt repayment schedule. Such a resolution shall specify the terms of such suspension, the temporarily approved debt to revenue ratio if applicable, and the temporarily approved debt repayment schedule if applicable.
- E. The District shall avoid using variable rate debt instruments. The Board of Directors may set a limit on the percentage of variable rate debt instruments permissible.
- F. The District shall avoid debt instruments that require a balloon repayment or that are back-loaded.
- G. The District shall avoid action that could reasonably be expected to negatively affect the District's credit rating.
- H. All debt shall be issued through a competitive bidding process.
- I. The Superintendent is authorized to seek independent debt counsel. Any contracted debt counsel shall comply with all required disclosure and reporting rules.
- J. Instruments of debt may be reissued if doing so will benefit the district.

Long Term Debt

Long term debt may only be issued for capital projects, acquisitions or other long-term debt permitted by law.

- K. Long term debt shall not be used to capitalize expenses.
- L. Long term debt used for capital projects may not extend past the expected useful life of the project.
- M. Proposals to incur long-term debt must include, at minimum, the following information:
 1. Intended purpose,
 2. Proposed term,
 3. Principal cost,
 4. Estimated interest cost and rate range,
 5. Estimated issuance cost,
 6. Statutory or other authorization,
 7. Status of outstanding debt and impact of new issuance.

Short Term Debt

Short term debt may be issued to provide operating capital in anticipation of receipt of taxes, Federal or State aid, or the sale of bonds.

- N. Proposals to incur short-term debt must include, at minimum, the following information:
 1. Intended purpose,
 2. Proposed term,
 3. Principal cost,
 4. Estimated interest cost and rate range,
 5. Estimated issuance cost,
 6. Statutory or other authorization, Status of outstanding debt and impact of new issuance

Responsibilities

The Board of Directors shall annually review the debt portfolio of the district to assess the impact of district debt on taxpayers, and to determine:

1. that the risk level to the district is appropriate,
 2. that the correct type of debt is used for the stated purposes,
 3. that the correct debt to expense ratio is established and
 4. that the debt repayment schedule is appropriate.
- O. The Superintendent shall provide the Board of Directors with such financial reports as are necessary and prudent to inform the Board of district needs, the current status of district debt and supporting information regarding any proposed change in district debt.
- P. No less than annually the Superintendent shall provide a report on the debt repayment schedule. The Superintendent shall include a report on debt in the annual budget report.

Debt Payment Record

The District has never defaulted on its obligation to pay principal or interest on its indebtedness.

Bond Issues Outstanding For the 2018-2019 Fiscal Year

Description of Debt	Issued	Final Maturity	Principal Interest Rate	Amount of Original Issue	Issue of (Re-deemed)	Sinking Fund	Anticipated Outstanding at 6/30/2019
Gen. Oblig. Bldg., Series 2009C	Dec-09	Dec-25	1.15%	17,200,000	-	(9,380,028)	7,819,972
COP's, Series 2010A	Dec-10	Apr-36	6.50%	12,990,000	-	-	12,990,000
COP's, Series 2010B	Dec-10	Apr-30	1.40%-6.50%	28,235,000	(9,885,000)	-	18,350,000
Gen. Obligation, Series 2010D	Dec-10	Feb-21	2.00%-4.00%	7,750,000	(6,920,000)	-	830,000
Gen. Oblig. Bldg., Series 2010E	Dec-10	Dec-25	5.125%	19,785,000	-	(10,075,349)	9,709,651
Refunding COP's, Series 2011A	Jul-11	Feb-20	2.00%-5.00%	31,255,000	(28,355,000)	-	2,900,000
Gen. Oblig. Rfnd., Series 2011B	Jul-11	Feb-20	2.00%-4.00%	10,525,000	(8,890,000)	-	1,635,000
Gen. Obligation, Series 2011C	Dec-11	Feb-27	3.00%-4.00%	16,770,000	(9,575,000)	-	7,195,000
Gen. Oblig. Bldg., Series 2011D	Dec-11	Dec-25	3.80%	4,260,000	-	(2,304,429)	1,955,571
Refunding COP's, Series 2011F	Dec-11	Feb-23	2.00%-3.20%	19,705,000	(11,800,000)	-	7,905,000
Gen. Obligation, Series 2012A	Dec-12	Feb-33	2.00%-3.00%	21,220,000	(7,375,000)	-	13,845,000
Alt. Facilities, Series 2012B	Dec-12	Feb-33	2.00%-3.00%	18,550,000	(5,045,000)	-	13,505,000
Gen. Oblig. Rfnd., Series 2012D	Dec-12	Feb-22	3.00%-4.00%	9,285,000	(5,800,000)	-	3,485,000
Gen. Oblig. Rfnd., Series 2012E	Dec-12	Feb-22	2.00%	16,530,000	(10,005,000)	-	6,525,000
Gen. Obligation, Series 2013A	Dec-13	Feb-29	3.00%-4.00%	20,525,000	(7,770,000)	-	12,755,000
Alt. Facilities, Series 2013B	Dec-13	Feb-34	4.00%-5.00%	38,090,000	(6,485,000)	-	31,605,000
Refunding COP's, Series 2013D	Dec-13	Feb-21	5.00%	41,125,000	(35,875,000)	-	5,250,000
Gen. Obligation, Series 2014A	Dec-14	Feb-30	2.00%-3.00%	21,840,000	(7,195,000)	-	14,645,000
Alt. Facilities, Series 2014B	Dec-14	Feb-30	3.00%-4.00%	45,270,000	(9,635,000)	-	35,635,000
Gen. Oblig. Rfnd., Series 2014C	Dec-14	Feb-23	2.00%-5.00%	11,300,000	(5,140,000)	-	6,160,000
COP's, Series 2014D	Dec-14	Feb-30	4.00%-5.00%	125,570,000	(23,840,000)	-	101,730,000
Gen. Obligation, Series 2015A	Dec-15	Feb-31	2.34%	21,275,000	(5,445,000)	-	15,830,000
Alt. Facilities, Series 2015B	Dec-15	Feb-31	2.51%	34,755,000	(5,390,000)	-	29,365,000
Gen. Oblig. Rfnd., Series 2015C	Dec-15	Feb-24	1.69%	10,830,000	(3,530,000)	-	7,300,000
COP's, Series 2015D	Dec-15	Feb-31	2.67%	44,475,000	(7,295,000)	-	37,180,000
Gen. Obligation, Series 2016A	Dec-16	Feb-37	0	41,905,000	(4,055,000)	-	37,850,000
Lg.Term Fac Maint , Series 2016B	Dec-16	Feb-35	4.00%-5.00%	51,910,000	(3,255,000)	-	48,655,000
COP's, Series 2016C	Dec-16	Feb-32	5.00%	22,025,000	(1,425,000)	-	20,600,000
Gen. Obligation, Series 2017A	Dec-17	Feb-33	4.00%-5.00%	28,925,000	(2,370,000)	-	26,555,000
Lg.Term Fac Maint , Series 2017B	Dec-17	Feb-38	4.00%-5.00%	51,565,000	(2,320,000)	-	49,245,000
COP's, Series 2017C	Dec-17	Feb-33	4.00%-5.00%	38,565,000	(1,585,000)	-	36,980,000
Gen. Obligation, Series 2018A	Dec-18	Feb-39	4.00%-5.00%		42,605,000	-	42,605,000
Lg.Term Fac Maint , Series 2018B	Dec-18	Feb-38	4.00%-5.00%		53,900,000	-	53,900,000
			Total	\$884,010,000	\$(139,755,000)	\$(21,759,806)	\$722,495,194

Minneapolis Public Schools Debt Service Payment Schedule

Description of Debt	2019	2020	2021	2022	2023	2024-2039	Total
Gen. Oblig. Bldg., Series 2009C	1,054,390	1,054,390	1,054,390	1,054,390	1,054,390	2,108,780	7,380,730
COP's, Series 2010A	502,388	502,388	502,388	502,388	502,388	18,317,675	20,829,616
COP's, Series 2010B	2,151,778	2,144,790	2,134,033	2,120,346	2,135,152	14,820,536	25,506,636
Gen. Obligation, Series 2010D	449,200	443,200	436,800	-	-	-	1,329,200
Gen. Oblig. Bldg., Series 2010E	1,185,866	1,185,866	1,185,866	1,185,866	1,185,866	2,371,732	8,301,063
Refunding COP's, Series 2011A	3,043,000	3,045,000	-	-	-	-	6,088,000
Gen. Oblig. Rfnd., Series 2011B	1,697,950	1,700,400	-	-	-	-	3,398,350
Gen. Obligation, Series 2011C	1,338,969	1,336,569	1,337,569	1,338,219	832,819	3,322,731	9,506,875
Gen. Oblig. Bldg., Series 2011D	261,264	261,264	261,264	261,264	261,264	522,528	1,828,848
Refunding COP's, Series 2011F	2,126,170	2,131,270	2,134,570	2,131,070	2,125,920	-	10,649,000
Gen. Obligation, Series 2012A	1,365,188	1,371,088	1,365,938	1,365,038	1,368,238	11,199,963	18,035,450
Alt. Facilities, Series 2012B	1,287,725	1,285,575	1,287,675	1,288,875	1,284,175	11,121,475	17,555,500
Gen. Oblig. Rfnd., Series 2012D	1,244,900	1,241,500	1,247,750	1,242,800	-	-	4,976,950
Gen. Oblig. Rfnd., Series 2012E	2,257,200	2,260,500	2,262,900	2,264,400	-	-	9,045,000
Gen. Obligation, Series 2013A	2,241,000	1,928,400	1,625,600	1,622,600	1,627,800	8,556,650	17,602,050
Alt. Facilities, Series 2013B	2,867,000	2,864,250	2,863,000	2,868,000	2,863,750	31,510,050	45,836,050
Refunding COP's, Series 2013D	8,667,750	2,827,500	2,819,250	-	-	-	14,314,500
Gen. Obligation, Series 2014A	2,362,350	2,355,350	2,181,850	1,875,150	1,873,850	8,392,250	19,040,800
Alt. Facilities, Series 2014B	3,882,350	3,878,550	3,880,750	3,878,550	3,881,950	27,173,150	46,575,300
Gen. Oblig. Rfnd., Series 2014C	1,714,300	1,711,400	1,720,400	1,725,400	1,726,400	-	8,597,900
COP's, Series 2014D	12,031,150	12,029,650	12,026,150	12,029,900	12,029,650	84,193,000	144,339,500
Gen. Obligation, Series 2015A	2,553,500	2,557,100	2,557,500	1,734,700	1,736,500	10,285,300	21,424,600
Alt. Facilities, Series 2015B	2,993,600	2,992,400	2,993,200	2,995,800	2,995,000	23,953,300	38,923,300
Gen. Oblig. Rfnd., Series 2015C	1,682,750	1,680,000	1,679,250	1,685,250	1,692,500	1,695,750	10,115,500
COP's, Series 2015D	3,736,750	3,735,400	3,736,800	3,735,800	3,732,400	29,881,500	48,558,650
Gen. Obligation, Series 2016A	4,349,500	4,352,500	4,354,500	4,355,250	3,724,500	37,597,750	58,734,000
Lg.Term Fac Maint , Series 2016B	4,490,750	4,487,750	4,490,000	4,487,000	4,488,750	53,878,500	76,322,750
COP's, Series 2016C	2,190,250	2,195,000	2,191,750	2,190,750	2,191,750	19,740,250	30,699,750
Gen. Obligation, Series 2017A	3,973,975	3,977,900	3,982,650	3,980,400	3,976,150	18,227,600	38,118,675
Lg.Term Fac Maint , Series 2017B	5,082,747	4,870,600	4,741,100	4,611,600	4,482,100	52,266,200	76,054,347
COP's, Series 2017C	3,570,429	3,573,050	3,571,550	3,575,300	3,573,800	35,723,450	53,587,579
Gen. Obligation, Series 2018A	-	5,329,009	5,323,450	5,328,950	5,325,450	36,112,050	57,418,909
Lg.Term Fac Maint , Series 2018B	-	4,331,036	4,332,050	4,333,050	4,334,050	65,002,150	82,332,336
Total	88,356,138	91,640,644	86,281,943	81,768,106	77,006,562	607,974,320	1,033,027,713

Minneapolis Public Schools Debt Service Principal Schedule

Description of Debt	2019	2020	2021	2022	2023	2024-2039	Total
Gen. Oblig. Bldg., Series 2009C	856,590	856,590	856,590	856,590	856,590	1,713,180	5,996,130
COP's, Series 2010A	-	-	-	-	-	12,990,000	12,990,000
COP's, Series 2010B	1,345,000	1,385,000	1,425,000	1,465,000	1,535,000	12,540,000	19,695,000
Gen. Obligation, Series 2010D	400,000	410,000	420,000	-	-	-	1,230,000
Gen. Oblig. Bldg., Series 2010E	1,084,468	1,084,468	1,084,468	1,084,468	1,084,468	2,168,936	7,591,276
Refunding COP's, Series 2011A	2,760,000	2,900,000	-	-	-	-	5,660,000
Gen. Oblig. Rfnd., Series 2011B	1,585,000	1,635,000	-	-	-	-	3,220,000
Gen. Obligation, Series 2011C	1,060,000	1,100,000	1,145,000	1,180,000	710,000	3,060,000	8,255,000
Gen. Oblig. Bldg., Series 2011D	245,076	245,076	245,076	245,076	245,076	490,152	1,715,532
Refunding COP's, Series 2011F	1,830,000	1,890,000	1,950,000	2,005,000	2,060,000	-	9,735,000
Gen. Obligation, Series 2012A	970,000	1,005,000	1,030,000	1,060,000	1,095,000	9,655,000	14,815,000
Alt. Facilities, Series 2012B	905,000	930,000	960,000	990,000	1,015,000	9,610,000	14,410,000
Gen. Oblig. Rfnd., Series 2012D	1,085,000	1,125,000	1,165,000	1,195,000	-	-	4,570,000
Gen. Oblig. Rfnd., Series 2012E	2,085,000	2,130,000	2,175,000	2,220,000	-	-	8,610,000
Gen. Obligation, Series 2013A	1,690,000	1,445,000	1,200,000	1,245,000	1,300,000	7,565,000	14,445,000
Alt. Facilities, Series 2013B	1,455,000	1,525,000	1,600,000	1,685,000	1,765,000	25,030,000	33,060,000
Refunding COP's, Series 2013D	8,005,000	2,565,000	2,685,000	-	-	-	13,255,000
Gen. Obligation, Series 2014A	1,900,000	1,950,000	1,835,000	1,565,000	1,595,000	7,700,000	16,545,000
Alt. Facilities, Series 2014B	2,595,000	2,695,000	2,805,000	2,915,000	3,035,000	24,185,000	38,230,000
Gen. Oblig. Rfnd., Series 2014C	1,395,000	1,420,000	1,500,000	1,580,000	1,660,000	-	7,555,000
COP's, Series 2014D	6,830,000	7,170,000	7,525,000	7,905,000	8,300,000	70,830,000	108,560,000
Gen. Obligation, Series 2015A	1,910,000	1,990,000	2,070,000	1,330,000	1,385,000	9,055,000	17,740,000
Alt. Facilities, Series 2015B	1,905,000	1,980,000	2,060,000	2,145,000	2,230,000	20,950,000	31,270,000
Gen. Oblig. Rfnd., Series 2015C	1,255,000	1,315,000	1,380,000	1,455,000	1,535,000	1,615,000	8,555,000
COP's, Series 2015D	2,545,000	2,620,000	2,700,000	2,780,000	2,860,000	26,220,000	39,725,000
Gen. Obligation, Series 2016A	2,340,000	2,460,000	2,585,000	2,715,000	2,220,000	27,870,000	40,190,000
Lg.Term Fac Maint , Series 2016B	1,960,000	2,055,000	2,160,000	2,265,000	2,380,000	39,795,000	50,615,000
COP's, Series 2016C	1,105,000	1,165,000	1,220,000	1,280,000	1,345,000	15,590,000	21,705,000
Gen. Obligation, Series 2017A	2,370,000	2,705,000	2,845,000	2,985,000	3,130,000	14,860,000	28,895,000
Lg.Term Fac Maint , Series 2017B	2,320,000	2,590,000	2,590,000	2,590,000	2,590,000	38,885,000	51,565,000
COP's, Series 2017C	1,585,000	1,930,000	2,025,000	2,130,000	2,235,000	28,660,000	38,565,000
Gen. Obligation, Series 2018A	-	3,035,000	3,490,000	3,670,000	3,850,000	28,560,000	42,605,000
Lg.Term Fac Maint , Series 2018B	-	1,525,000	1,980,000	2,080,000	2,185,000	47,825,000	55,595,000
Total	59,376,134	60,836,134	58,711,134	56,621,134	54,201,134	487,422,268	777,167,937

Minneapolis Public Schools Debt Service Interest Schedule

Description of Debt	2019	2020	2021	2022	2023	2024-2039	Total
Gen. Oblig. Bldg., Series 2009C	197,800	197,800	197,800	197,800	197,800	395,600	1,384,600
COP's, Series 2010A	502,388	502,388	502,388	502,388	502,388	5,327,675	7,839,616
COP's, Series 2010B	806,778	759,790	709,033	655,346	600,152	2,280,536	5,811,636
Gen. Obligation, Series 2010D	49,200	33,200	16,800	-	-	-	99,200
Gen. Oblig. Bldg., Series 2010E	101,398	101,398	101,398	101,398	101,398	202,796	709,787
Refunding COP's, Series 2011A	283,000	145,000	-	-	-	-	428,000
Gen. Oblig. Rfnd., Series 2011B	112,950	65,400	-	-	-	-	178,350
Gen. Obligation, Series 2011C	278,969	236,569	192,569	158,219	122,819	262,731	1,251,875
Gen. Oblig. Bldg., Series 2011D	16,188	16,188	16,188	16,188	16,188	32,376	113,316
Refunding COP's, Series 2011F	296,170	241,270	184,570	126,070	65,920	-	914,000
Gen. Obligation, Series 2012A	395,188	366,088	335,938	305,038	273,238	1,544,963	3,220,450
Alt. Facilities, Series 2012B	382,725	355,575	327,675	298,875	269,175	1,511,475	3,145,500
Gen. Oblig. Rfnd., Series 2012D	159,900	116,500	82,750	47,800	-	-	406,950
Gen. Oblig. Rfnd., Series 2012E	172,200	130,500	87,900	44,400	-	-	435,000
Gen. Obligation, Series 2013A	551,000	483,400	425,600	377,600	327,800	991,650	3,157,050
Alt. Facilities, Series 2013B	1,412,000	1,339,250	1,263,000	1,183,000	1,098,750	6,480,050	12,776,050
Refunding COP's, Series 2013D	662,750	262,500	134,250	-	-	-	1,059,500
Gen. Obligation, Series 2014A	462,350	405,350	346,850	310,150	278,850	692,250	2,495,800
Alt. Facilities, Series 2014B	1,287,350	1,183,550	1,075,750	963,550	846,950	2,988,150	8,345,300
Gen. Oblig. Rfnd., Series 2014C	319,300	291,400	220,400	145,400	66,400	-	1,042,900
COP's, Series 2014D	5,201,150	4,859,650	4,501,150	4,124,900	3,729,650	13,363,000	35,779,500
Gen. Obligation, Series 2015A	643,500	567,100	487,500	404,700	351,500	1,230,300	3,684,600
Alt. Facilities, Series 2015B	1,088,600	1,012,400	933,200	850,800	765,000	3,003,300	7,653,300
Gen. Oblig. Rfnd., Series 2015C	427,750	365,000	299,250	230,250	157,500	80,750	1,560,500
COP's, Series 2015D	1,191,750	1,115,400	1,036,800	955,800	872,400	3,661,500	8,833,650
Gen. Obligation, Series 2016A	2,009,500	1,892,500	1,769,500	1,640,250	1,504,500	9,727,750	18,544,000
Lg.Term Fac Maint , Series 2016B	2,530,750	2,432,750	2,330,000	2,222,000	2,108,750	14,083,500	25,707,750
COP's, Series 2016C	1,085,250	1,030,000	971,750	910,750	846,750	4,150,250	8,994,750
Gen. Obligation, Series 2017A	1,603,975	1,272,900	1,137,650	995,400	846,150	3,367,600	9,223,675
Lg.Term Fac Maint , Series 2017B	2,762,747	2,280,600	2,151,100	2,021,600	1,892,100	13,381,200	24,489,347
COP's, Series 2017C	1,985,429	1,643,050	1,546,550	1,445,300	1,338,800	7,063,450	15,022,579
Gen. Obligation, Series 2018A	-	2,294,009	1,833,450	1,658,950	1,475,450	7,552,050	14,813,909
Lg.Term Fac Maint , Series 2018B	-	2,806,036	2,352,050	2,253,050	2,149,050	17,177,150	26,737,336
Total	28,980,005	30,804,510	27,570,809	25,146,972	22,805,428	120,552,052	255,859,776

Investment Policy

Investment Policies

Minneapolis Public Schools is in the process of gradually reviewing and updating policies. These have not yet been revised as they were not deemed critically out of date.

3296 Investments

3296A Investment Procedures and Accounting

3296 A

Investment Procedures and Accounting

Regulation 3296 A

Original Adoption: 10/9/1973

Effective Date: 11/11/2016

Revision Dates: 09/09/1975; 09/24/1996, 11/12/2013; 11/10/2016

Review Dates: 02/26/1991

I. PURPOSE

Prudent investment of temporarily excess funds of the district is necessary to meet the district's strategic goals, mission and vision. The purpose of this regulation is to establish the parameters for the implementation of the Board of Director's investment policy for these funds.

II. INVESTMENT OFFICERS AND THEIR DUTIES

A. The Superintendent designates the Deputy Treasurer and Assistant Deputy Treasurer of the district as the investment officers for the district. The investment officers shall operate the school district's investment program in compliance with district policies and regulations.

1. Exercise of the duties of the investment officers shall be professional and in compliance with the District's code of ethics.

2. No personal business activity shall be conducted by the investment officers while conducting district business, or that could conflict with the district's investment program, or which could reasonably cause others to question the district investment process and integrity.

3. The investment officers shall refrain from any transaction that could reasonably be determined to impair the public confidence in the school district.

B. Duties of the investment officers delegated to other district employees shall be memorialized in writing specifying authority delegated and any limitations placed thereon.

C. The investment officers shall report any deviations from projected or expected market behavior to the Superintendent and the Board Standing Committee on Finance, and take such action as is prudent to control adverse developments and results to the district.

D. The investment officers shall on no less than a quarterly

basis review the available markets, the relative value of competing investment instruments, the content of the district's portfolio and the rate of return with the district's investment advisors.

E. The investment officers shall on no less than a quarterly basis report to the Board Standing Committee on Finance the status of the investment program, actions that have been taken and recommendations for actions,.

F. The investment officers shall designate third-party institutions designated as custodial agents to hold investment securities purchased by the school district for safekeeping.

1. Any custodial agent designated by the investment officers must be one of the following:

a) any federal reserve bank;

b) any bank authorized under the laws of the United States or any state to exercise corporate trust powers;

c) a primary reporting dealer in United States Government securities to the Federal Reserve Bank of New York, or

d) a securities broker-dealer defined in Minnesota Law.

2. Any designated custodial agent shall issue a safekeeping receipt to the district listing :

a) the specific instrument,

b) the name of issuer,

c) the name in which the security is held,

d) the rate of return;

e) the maturity date or schedule;

f) any serial numbers or other distinguishing marks and

g) any other pertinent information.

G. The investment officers shall generate reconciliations from the monthly investment reports for management purposes and ensure changes of both gains and losses are reflected in accounting records kept by the district.

III. INTERNAL CONTROLS

A. The system of internal controls required by policy shall be published for use by appropriate staff.

B. The Deputy Treasurer and Assistant Deputy Treasurer shall review the internal controls annually, review them in light of audit findings or recommendations, and make any recommendations for changes to the Superintendent.

C. Willful failure to act within the terms of the internal controls shall subject the employee to discipline up to and including termination.

IV. PORTFOLIO, DIVERSIFICATION, COLLATERALIZATION

A. The investment officers are authorized to invest district funds in any of the instruments described in ¶IV B.

B. Diversification of investments by security type shall not exceed the following limitations:

1. U.S. Treasury or U.S. Government Agencies 100%
2. Domestic Commercial Paper rated A1/P1 or higher, limited to Five percent (5%) of the overall investment portfolio in any one name, and not to exceed Two Hundred Seventy (270) Days 50%
3. Collateralized Investment Agreements 100%
4. Eligible Banker Acceptances of the top Forty (40) U.S. Banks 30%
5. Repurchase Agreements backed by Government Collateral 25%
6. Collateralized Certificates of Deposit 30%

C. Deposit-type securities shall be collateralized as required by Minnesota Law for any amount exceeding FDIC (Federal Deposit Insurance Corporation), SAIF (Savings Association Insurance Fund), BIF (Bank Insurance Fund), FCUA (Federal Credit Union Act) or other federal deposit coverage.

D. Repurchase agreements shall be secured by the physical delivery or transfer against payment of the collateral securities to a third party of custodial agent for safekeeping. For overnight repurchase agreements of less than One Million Dollars (\$1,000,000.00) a safekeeping receipt may be accepted in lieu of requiring physical delivery or third-party safekeeping of collateral.

Legal References:

15 U.S.C. §78a et seq. (Securities Exchange Act of 1934)
Minn. Stat, Ch. 118 A (Deposit and Investment of Local Public Funds)
Minn. Stat. §471.38, subds. 3 and 4 (Claims: Electronic Fund Transfers)

Cross References:

MPS Policy 3000 (Conflicts of Interest and Fiduciary Duty)
MPS Policy 3400 (Banking)
MPS Policy 3430 (Periodic Financial Reports)
MPS Policy 3434 (Periodic Audit)
MPS Policy 3470 (Trust Account Investment)

3296

Investment

Policy 3296

Original Adoption: 10/09/1973

Effective Date: 11/13/2013

Revision Dates: 10/30/1990, 11/12/2013

Review Dates:

I. PURPOSE

In order to meet its obligation to the citizens of the City of Minneapolis and to meet the district's strategic goal of creating and

sustaining a positive financial position, Minneapolis Public Schools invests district funds that are being held temporarily for District uses. The purpose of this policy is to establish the guiding principles for such investment.

II. GENERAL STATEMENT OF POLICY

A. The district shall comply with all state or federal laws related to investments held by it.

B. The terms of this policy apply to all investments of the funds of the school district, regardless of the fund accounts in which they are maintained, unless specifically exempted from these terms by formal action of the Board of Directors.

C. The primary criteria for the investment of funds, in priority order are:

1. Safety of principal. Investments shall be undertaken so as to ensure the preservation of capital in the investment portfolio.
2. Liquidity. Funds shall be invested to assure that adequate funds are available to meet immediate payment requirements for payroll, accounts payable, debt service and any other known or anticipated costs.
3. Return on investment. Investments shall be managed in a manner to attain a market rate of return through various economic and budgetary cycles, taking into account constraints on risk and other criteria requirements.

D. Persons acting on behalf of the district in investing district funds shall be held to a "prudent person standard" of conduct. This standard of conduct requires the person acting to exercise that degree of judgment and care, under the circumstances then prevailing, that persons of prudence, discretion and intelligence would exercise in the careful management of their own affairs. The standard considers the probable safety and probable return on investment to be derived under the investment planned, and does not include speculative investments. Persons acting within this standard, within policy and law and exercising due diligence on behalf of the district's investment program shall not be held personally responsible for a specific investment's performance or for market price changes.

E. The Superintendent or superintendent's designee shall establish a system of internal controls which shall be documented in writing. These controls shall be reviewed by the Board Standing Committee on Finance and reviewed annually by the district's independent auditors for compliance. The internal controls shall address, but not be limited to:

1. provisions controlling collusion;
2. separation of functions;
3. separation of transaction authority from accounting and record keeping;
4. custodial safekeeping;
5. avoidance of bearer form securities;

6. limitation of security losses, and appropriate remedial actions to take in the event of loss;
7. written confirmations of all verbal transactions;
8. supervision of employee actions;
9. limitation of the number of authorized investment officers;
10. documentation of transactions and investment strategies;
11. specific description of authority granted to employees.

F. The Superintendent or Superintendent's designee shall establish a system for safekeeping and collateralization of investments which system shall be approved by the Board Standing Committee on Finance.

G. Any public depository, broker or institution to be used for holding district investments must offer electronic fund transfer capability to the district, which transfers shall be in conformation with Minnesota Law.

III. PERMISSIBLE PORTFOLIO OF INVESTMENTS

A. Instruments identified in Minnesota Law as permissible investments for school district funds may be chosen as investments for district funds.

B. The district shall diversify its investments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Diversification of investment by security type shall be suggested by the Superintendent or Superintendent's designee and approved by the Board.

C. Limitations on instruments, diversification and maturity scheduling shall depend on whether the funds being invested are considered short-term or long-term funds.

1. Funds reserved for building construction projects or specific future projects and any unreserved funds used to provide financial-related managerial flexibility for future fiscal years generally shall be long-term investments.
2. All other funds generally shall be short-term investments.

D. No leveraged investments or derivative investments of any kind shall be allowed.

IV. RESPONSIBILITY

A. The Superintendent shall designate appropriate investment officers to act in investment decisions and activities as directed by the Board of Directors. Investment Officers may delegate certain duties to a designee or designees, but shall remain primarily responsible for the operation of the investment program.

B. The Superintendent or Superintendent's designee shall recommend either a public depository qualified under Minnesota law or authorized investment brokers and institutions for approval by the Board Finance Committee. Such brokers and institutions

must be:

1. Primary and regional dealers that qualify under Securities and Exchange Commission Rules;
2. Capitalized no less than Ten Million Dollars (\$10,000,000.00);
3. Registered as a dealer under the Securities Exchange Act of 1934;
4. Member of the Financial Industry Regulatory Authority (FINRA);
5. Registered to sell securities in the State of Minnesota; and
6. Must as a firm, and as the assigned broker, have been engaged in the business of transacting in U.S. government and agency obligations for at least five (5) consecutive years prior to engagement by the district.

C. The Superintendent or Superintendent's designee shall provide all authorized brokers and institutions with a copy of the district policy and regulations regarding investment.

D. All brokers, dealers and other financial institution to be approved by the district as qualified institutions shall certify that they have read and understood and agree to comply with district policy and regulations regarding investment.

Legal References:

15 U.S.C. §78a et seq. (Securities Exchange Act of 1934)
 Minn. Stat, Ch. 118 A (Deposit and Investment of Local Public Funds)
 Minn. Stat. §471.38, subds .3 and 4 (Claims: Electronic Fund Transfers)

Cross References:

MPS Policy 3000 (Code of Ethics)
 MPS Policy 3400 (Banking)
 MPS Policy 3430 (Periodic Financial Reports)
 MPS Policy 3434 (Periodic Audit)
 MPS Policy 3470 (Trust Account Investment)



Informational Section





Budgetary Information

Revenue

Per Pupil Revenue

The Legislature recently passed MN Statute 126C.10 subd. 2 increasing the formula allowance per adjusted pupil unit from \$6,067 to \$6,188 in FY 2017-18 and \$6,312 in FY 2018-19, a 2% increase each year. Based on current enrollment projections, this equates to an increase in FY 2018-19 of \$3.99M over the basic per pupil revenue of FY 2017-18. Compensatory Education revenue is also tied to the general education funding formula. These dollars have a concentration factor built into the formula. While the per pupil amount for compensatory education revenue is increasing in FY 18-19, the number of students eligible for free and reduced price lunches is declining. Compensatory Education revenue is expected to decrease in FY 18-19 by approximately \$2.5 million.

Enrollment and Revenue

The FY 2018-19 revenue projections are based on the updated average daily membership estimates using historical data from the past several years. As district enrollment drives the state funding formula, which sets the cap for local funding, it is important to consider the enrollment outlook.

The enrollment for the fall of 2018 projects a small decline of 0.69% of students based on historical trends, birth rates and charter school demographics (Table 1). This trend continues through FY 2026-27 at a rate of a 0.5 to 1.1% decrease per year. A major reason for the decline in enrollment is the district losing market share to open enrollment, particularly in Zone 1.

(Table 1)

Enrollment Projections for Ten Years

This Ten-Year Enrollment Projection simply uses the Kindergarten Data entries and the grade-grade progression entries of the selected projection and expand the projections for TEN-YEARS

Minneapolis	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Kindergarten	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0
Grade 1	2881.0	2812.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4
Grade 2	2857.0	2731.9	2714.7	2753.3	2753.3	2753.3	2753.3	2753.3	2753.3	2753.3	2753.3
Grade 3	2904.0	2762.5	2641.5	2624.9	2662.2	2662.2	2662.2	2662.2	2662.2	2662.2	2662.2
Grade 4	2830.0	2710.3	2621.0	2506.3	2490.5	2525.9	2525.9	2525.9	2525.9	2525.9	2525.9
Grade 5	2824.0	2660.0	2590.6	2505.3	2395.6	2380.5	2414.3	2414.3	2414.3	2414.3	2414.3
Grade 6	2588.0	2514.1	2415.2	2352.2	2274.7	2175.1	2161.4	2192.2	2192.2	2192.2	2192.2
Grade 7	2508.0	2487.7	2464.3	2367.3	2305.6	2229.6	2132.0	2118.6	2148.7	2148.7	2148.7
Grade 8	2456.0	2470.6	2461.5	2438.4	2342.5	2281.3	2206.2	2109.6	2096.3	2126.1	2126.1
Grade 9	2436.0	2589.8	2605.2	2595.6	2571.2	2470.0	2405.6	2326.4	2224.5	2210.5	2241.9
Grade 10	2458.0	2381.7	2585.2	2600.6	2591.0	2566.7	2465.7	2401.4	2322.3	2220.6	2206.6
Grade 11	2402.0	2345.9	2273.1	2467.3	2482.0	2472.8	2449.6	2353.2	2291.8	2216.3	2119.3
Grade 12	2665.0	2644.7	2641.5	2559.5	2778.2	2794.8	2784.5	2758.3	2649.8	2580.6	2495.6
Total-Graph Below	34747.0	34049.6	33804.2	33561.1	33437.2	33102.6	32751.1	32405.8	32071.7	31841.1	31676.5
Change		-697.4	-245.4	-243.1	-123.9	-334.6	-351.5	-345.3	-334.1	-230.6	-164.6
% Change		-2.01%	-0.72%	-0.72%	-0.37%	-1.00%	-1.06%	-1.05%	-1.03%	-0.72%	-0.52%
Grade 12 to K Change		273.0	293.3	296.5	378.5	159.8	143.2	153.5	179.7	288.2	357.4
Grade 1-12 Migration		-970.4	-538.6	-539.7	-502.4	-494.2	-494.8	-498.9	-513.7	-518.7	-522.0

Local Revenue

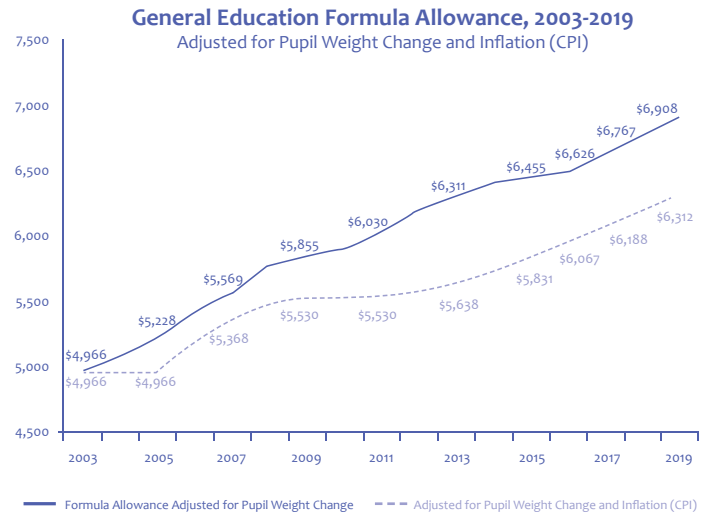
Local revenue consists of the property tax levy, fiscal disparities, fees from IB, athletics and student activities, 3rd party/medical assistance, earnings investments, rental of school facilities, gifts and bequests, and miscellaneous receipts.

The Minnesota Department of Education determines the districts maximum levy authority, and the School Board is required to vote on the amount. As the fund balance revenue is no longer available, it becomes important to be fully aware of the risks of not approving the maximum levy authority the District has.

Local revenue projections are expected to remain similar to the FY 2017-18 budget. Earning investments show a slight trend upward while 3rd party/medical assistance and tuition from patrons' revenue are trending slightly downward.

State Revenue

The 2017 legislative session approved a 2% increase in the general education formula allowance for FY 2017-18 and FY 2018-19 respectively. This results in a \$121 per pupil increase in FY 2017-18 and \$124 per pupil increase in FY 2018-19. Because the ADM estimates for 2018-19 show a slight decline, this formula allowance increase will net only a slight revenue increase of \$3.99 million. The Compensatory formula also increases \$121 per pupil in FY20 17-18 and \$124 per pupil in 2018-19. The Compensatory formula is tied to free and reduced lunch counts, and as the free and reduced lunch count has slightly declined in the District, the loss in revenue will be approximately \$2.5 million. The Legislature requires portions of the compensatory revenue be used for extended-time activities in the ratio of 1.7% or \$971,073 in FY 2017-18 and 3.5% or approximately \$1,995,000 in FY 2018-19. This statute will necessitate an extended-time activity plan be developed for the District as extended-time activities have previously been funded only with extended-time revenue. The Legislature approved additional Voluntary Pre-Kindergarten slots for the District resulting in additional revenue of approximately \$1,172,395 for both FY 2017-18 and FY 2018-19. The general education formula has not kept up with inflation as shown in Figure 2.



Federal Revenue

Federal revenue consists of Every Student Succeeds Act (ESSA) Title programs and Individual with Disabilities Act (IDEA) special education program.

The Title I, Title II and Title III revenue is expected to be flat. Current law states that no school with less than 35% free and reduced lunch can receive Title I funding and every school with greater than 75% free and reduced lunch must receive Title I revenue. For the 2018-19 school, the District has determined that all schools with over 40% free and reduced lunch will receive Title I funds. Title I allocations are given to schools on a Per Pupil Funding Unit (PPFU).

The U.S. Congress determines the total amount of federal funding available for special education each year. Federal flow-thru grants are based on a census type funding formula. The formula takes into account the number of students with disabilities in a state during a base year, the poverty index of a state, and the total K-12 enrollment. Minnesota also receives funds for students age birth – 5. The IDEA revenue is expected to be flat.

Grant Revenue

Grant funding includes categorical funds that are used to supplement educational programs. For FY 2018-19, grants are projected to remain flat for a total of approximately \$60 million. Several grants require district matches for \$2.5 million to \$3 million. This provision limits the flexibility of our general fund dollars.

Expenditures

Expenditure Projections

The general fund pro forma expenditure projections for FY 2018-19 are based on the following:

- Current general fund staffing levels
- Many contracts have automatic steps built into the salary schedules, salary and benefit costs are estimated to increase 2%. This equates to approximately \$7.5 million in salary and \$2.5 million in fringe benefits. Table 4 reflects the breakdown by state functional area.
- Non-salary expenses are also expected to increase at a 2% level. Purchase services expenses have remained at around \$70 million while supply expenses have increased in FY 2015-16 by 24% and FY 2016-17 by 26%

- The district continues to have excess cost for special education of approximately \$56 million due in part to unfunded legal mandates. The district has tuition obligations for special education students open enrolling in other districts of approximately \$21 million.
- English Language Learners revenue is received for identified students in the amount of \$5.5 million. Students receive this revenue for 7 years. The district made a choice to fund the students for as many years as the service is needed resulting in an \$8.0 million cross subsidy. For the 2018-19 school year, the District will fully fund the ESL teachers at schools.

Staffing

General Fund Staffing

Salaries and benefits currently make up approximately 82.5 percent of the district's general fund budget.

The district currently has 15 labor agreements. AFSCME, Machinists, and Electricians/Electronic Technicians will expire June 30, 2018. The remainder expired June 30, 2017. The District is currently negotiating all expired contracts.



Budget Survey

MPS VALUES SURVEY AND FOCUS GROUPS:

Preliminary Findings

December 12, 2017

REPORT PREPARED BY: Accountability, Innovation, and Research Division

In February 2017, Superintendent Ed Graff outlined the district's financial challenges and the district's continued commitment to a structurally balanced budget by the 2019-2020 school year. In order to achieve a structurally balanced budget, Minneapolis Public Schools (MPS) needs to make important decisions regarding program costs and infrastructure. Given these challenges, feedback was sought to better understand the values of the MPS community around the district strategic priorities.

Online and phone surveys were conducted, both of which asked respondents to determine which of the six goal areas in the district's strategic plan they believed should be prioritized for additional resource allocation. The online survey had 3,262 respondents. The online respondents were not representative of the larger MPS community, with 84% identifying as White, 89% speaking only English at home, and 70% reportedly living in south side of the city. Over two-thirds of the sample identified as parents of current MPS students whose children largely attended southside schools, and just over one-third of respondents identified as current or former MPS employees.

Because the online survey was not a reflection of the community, it was determined that other feedback opportunities were necessary. The phone survey was conducted to get a better representation of the views of parents of students of color. The phone survey had a total of 750 respondents, 150 from each of the five major racial/ethnic groups (American Indian, African American, Asian, Hispanic, white). This meant that the phone survey respondents were 80% parents of students of color, who were more evenly distributed throughout the district's boundaries than online respondents.

A total of 25 focus groups were also conducted. Significant efforts were made to engage stakeholders throughout the district. Between five and 21 people participated in each focus group, with a typical size ranging from 10 to 12. These groups included a combination of staff, parents/family members, and community members/taxpayers, and, on occasion, students. The focus groups were mostly conducted with Parent Advisory Councils and School Site Councils.

Across engagement methods, the MPS Community placed Improved Student Outcomes and Equity overall as their highest priorities for resource allocation

Among online survey respondents, respondents reported Improved Student Outcomes as the most important Acceleration 2020 goal, followed by: (2) Equity, (3) Effective Staff, (4) Resources, (5) Engagement, and (6) Stewardship. When online survey respondents were asked to determine which of two possible choices to allocate more resources to, the individual choices that fall into Improved Student Outcomes and Equity were most often selected. This was also true for phone survey respondents, however they were followed by: (3) Engagement, (4) Effective Staff, (5) Stewardship, and (6) Resources. It is important to note that on the phone survey, when asked if each goal area was important or unimportant, over 95% of respondents said that each goal area was important or very important.

When considering the average dollar amount allocated to each goal, the rank order described above held for the full online survey (i.e., overall, respondents allocated the most money to Improved Student Outcomes and the least to Stewardship), but not for people of color, who tended to allocate slightly more money to Resources than Effective Staff, or MPS parents, who tended to allocate slightly more money to Effective Staff than Equity. Not a single respondent allocated \$0.00 or \$100.00 to any of the six goals, also suggesting that respondents valued each of the six Acceleration 2020 goals.

Focus group participants were asked to place stickers on the strategic goal areas that they felt were their lowest and highest priorities. The focus group participants also most often selected Improved Student Outcomes and Equity. However, focus group participants acknowledged that things like effective staff, resources, and engagement are necessary to achieve improved student outcomes and equity.

It's important to keep in mind that respondents were asked where they would prefer to allocate additional resources (i.e., "Which of these two choices would you prefer MPS allocate more resources to?"). However, respondents were not asked whether their choice was because they felt like there were not currently enough resources allocated to their preferred choice, or because they find resource allocation sufficient for the alternative choice.

There was consensus among MPS Community members that additional resources are needed for the following:

- Additional staff support for student behavior and mental health
- Reading and math tutoring programs
- College credit earning opportunities for students
- Additional staff support for students with special needs beyond what is required by federal law

There was less consensus overall among phone survey respondents than online respondents, suggesting that online respondents were more similar to one another in their views.

Phone survey respondents had consensus that, in addition to the programs/activities listed above, additional resources are also needed for:

- Programming that develops understanding of different cultures and languages
- Additional afterschool programming
- Evaluating teacher effectiveness
- Additional staff support for second language students beyond what is required by federal law
- Hiring more staff members to support communication between schools and families

A majority of online survey respondents and several focus groups expressed a desire to allocate additional resources to limit class size increases, even if the increase was only one student. However, phone survey respondents had less consensus when choosing limiting class size reductions over other options for additional resource allocation.

Opinions on calendar change options indicate additional engagement is needed

Online survey respondents largely supported reductions in the school calendar this year and next year as a cost saving measure, with 67% of respondents in favor of eliminating the last two instructional days this school year (2017-18), and 72% in favor of beginning next school year (2018-19) after Labor Day. However, only 30% of phone survey respondents were in favor of the change to this year's calendar, and 44% were in favor of the change to next year's calendar. Focus group participants indicated that concerns about

finding child care and impacts to afterschool activities may impact families' opinions on these options, and that additional community input and engagement is needed.

Other themes emerged during focus groups

During the focus groups, participants used the engagement opportunity to raise several other concerns and issues. Some groups wanted to see more details and line item budgets, while other groups wanted more basic budget information to be shared earlier. Focus groups also identified a variety of challenges with trust and transparency. There were concerns about the engagement process that revealed deeper issues of trust in how the district communicates, implements programs, and is able to improve student outcomes. Additionally, focus group participants had many questions about the budget deficit and how it was connected to previous budget cuts, referendums, and the fund balance policy. Lastly, the focus groups highlighted there are a variety of needs and access regarding issues of customer service, experience with teachers, and how budget decisions were made.

Next steps

As an immediate next step, the Accountability, Innovation, and Research division is conducting budget focus groups with Youth Participatory Evaluation teams at middle and high schools to ensure that student voice is also reflected in budget priority decisions. The staff who conducted focus groups will inform focus group participants of how the information collected is being used, in an effort to increase transparency and support engagement. Lastly, further understanding of how opinions and values may differ among different stakeholder groups within the MPS community is needed, especially once the district has identified more specific potential budget allocations.



Historical Review of Levy Certification

Property Tax Levy Components

Transition Revenue

Transition revenue guarantees a district that changes to various funding formulas will not result in the district receiving less money in the current year than it received in the prior year. This is often called a “hold harmless” provision. Transition revenue is undesignated revenue which may be used for any general fund purpose. Transition revenue is a mix of aid and levy, levied against referendum market value.

Local Optional Revenue

Local Optional Revenue is an additional component to the general education program called location equity/local optional revenue. It allows school districts to access up to \$424 per adjusted pupil unit in board-approved revenue.

Equity Revenue

Equity revenue is intended to reduce the disparity in revenue per pupil unit between the highest and lowest revenue districts on a regional basis, with the regions defined as the seven-county metropolitan area and the balance of the state. The amount is calculated using a set of three formulas, one for regular equity, one for low-referendum equity and one for supplemental equity. MPS qualifies only for the supplemental equity portion. Supplemental equity provides \$50 per pupil of revenue for all districts.

Student Achievement Levy

The student achievement levy is intended to raise \$20 million statewide each year. This levy is based on adjusted net tax capacity and is set at a rate of 0.30 percent. Districts may choose to levy all or part of this levy. If a district chooses to levy less than the maximum in this category, its share of total general education revenue not subject to an aid/levy split is reduced proportionately. This levy was phased out in FY 2018.

Operating Capital Revenue

The operating capital formula has two components. The first represents equipment and technology (\$79 per pupil unit), and the second represents facilities maintenance (\$109 times the district’s maintenance cost index). Operating capital revenue is an equalized formula. The equalizing factor for fiscal year 2017 was \$15,740; in FY 2018 it increases to \$19,972; and in FY 2019 it will increase to \$22,912. Operating capital revenue ranges from \$188 to \$243 per adjusted pupil unit per district and totals \$209.6 million statewide.

Alternative Teacher Compensation Revenue (QComp)

Alternative teacher compensation (also commonly called “QComp Revenue”) was created to encourage districts to adopt

alternative pay structures for teachers. QComp revenue of \$260 per prior year unweighted pupils is available to school districts, intermediate school districts and charter schools that develop and implement an alternative teacher pay system by October 1st of that school year. In general, to qualify for the revenue, the district must, one full school year prior to the year of implementation, notify the Commissioner of Education of the district’s intent to implement an alternative pay system. The state aid cap for QComp is \$88.1 million.

Abatement Revenue

A replacement for anticipated property tax receipts because property valuation has been reduced after the levies were certified. The aid applies to equalized levies only; districts may make an adjustment levy the next year for the remaining revenue loss. Districts may also levy for the shortfall in abatement aid.

Achievement and Integration Revenue (AIM)

Achievement and Integration Revenue is intended to pursue racial and economic integration, increase student achievement, and reduce academic disparities in Minnesota’s public schools. An eligible district’s initial achievement and integration revenue equals the sum of (1) \$350 times the district’s pupil units for that year times the ratio of the district’s enrollment of protected students for the previous school year to total enrollment for the previous school year and (2) the greater of zero or 66 percent of the difference between the district’s integration revenue for the prior year and the district’s integration revenue for the current year.

Reemployment (unemployment) insurance costs.

A district may levy the amount necessary to pay the district’s unemployment insurance costs

Building Lease Levy

The leased facilities levy authority allows districts to levy to pay rent on leased facilities. Currently, upon the commissioner’s approval, districts may levy for leased facilities when the leased facility would be economically advantageous. The lease levy must not exceed the lesser of the lease costs or \$212 per pupil unit, except that a school district that is a member of an intermediate school district may levy an additional \$65 per pupil unit for space in intermediate facilities. The facilities must be used for instructional purposes.

Long-Term Facilities Maintenance Revenue

This Levy combines the previous Health and Safety, Alternative Facilities, and Deferred Maintenance revenue. Allowed uses of the long-term facilities maintenance revenue include:

1. Deferred capital expenditure and maintenance necessary to prevent further erosion of facilities;
2. Approved Health and Safety Capital Projects:

3. Increased accessibility to school facilities and
4. Transfers from the LTFMR reserve in the general fund to the debt redemption fund (by board resolution)
5. Approved expenditures associated with remodeling instructional space for Voluntary Pre-K programs.

Long-term facilities maintenance revenue must not be used for construction of new facilities, remodeling of existing facilities (except for voluntary pre-kindergarten), purchase of portable classrooms, to finance a lease purchase agreement, energy efficiency projects, facilities used for post-secondary instruction, violence prevention, security, ergonomics or emergency communication devices. Allowances of \$193 for FY 2017, \$292 for FY 2018, and \$380 for FY 2019 (x) adjusted pupil units.

Safe Schools Levy

A district may levy up to \$36 per pupil unit for the costs of peace officers used for school liaison services, drug prevention programs, gang resistance education programs, voluntary opt-in suicide prevention tools, facility security enhancements, efforts to improve school climate, costs associated with mental health services and security costs in the district's schools and on school property. The levy may also be used for school counselors, nurses, social workers, psychologists, and alcohol and chemical dependency counselors.

Judgments

A district may levy the amount necessary to pay judgments from lawsuits

Added retirement

Minneapolis and St. Paul school districts may levy for a portion of certain costs associated with higher required employer contribution rates to their respective teacher retirement funds, and for additional required contributions to the funds for nonteaching employees.

Ice arena levy

A school district that operates and maintains an ice arena may levy for the net operational costs of the ice arena.

Other Postemployment Benefits (OPEB)

The 2008 Legislature passed a law that authorized school districts, to determine their outstanding OPEB liability and then issue bonds, without voter approval, to fund a trust up to the amount of the OPEB liability. School districts may then levy to repay these bonds as a part of the annual levy needed to make bond payments. Since school districts are limited in their levy authority, without this law, school districts could neither sell the bonds without voter approval nor make an annual levy to pay for the OPEB costs. The 2009 Legislature changed the law, beginning October 1, 2009, bonding for OPEB liabilities may occur only after the school district has received voter approval.

Career and Technical Revenue

Career and technical education services include courses that were formerly called vocational programs and include agricultural, business, technology, and health occupations courses. A district that offers career and technical programming is eligible for revenue under this program. A school district's career and technical revenue equals 35 percent of the district's approved expenditures on career and technical programming, but not less than the revenue authority for the previous year, provided that the revenue does not exceed 100 percent of the district's career and technical expenditures for that year.

Referendum Revenue (Voter & Board Approved)

A district's general levy can be increased with the approval of the voters at a referendum called by the school board. The election must be held during the November election only, unless the election is held by mail ballot or upon approval of the Commissioner of Education, if the district is in statutory operating debt. If the election is conducted by mail ballot, it must be in accordance with state election law, and each taxpayer must receive notice by first-class mail of the election and of the proposed tax increase at least 20 days before the referendum. Beginning in fiscal year 2015, the first \$300 per pupil of authority may be approved by board action and does not need to be voter approved.

Community Education

Community education programs provide learning and involvement opportunities for people of all ages including providing school district residents with the opportunity to utilize educational facilities and programs during non-school hours. Community Education programs may also be offered to K-12 students during the summer and other non-school times, and fees for those programs may be charged. Community Education revenue may also be used for educational programming including: adults with disabilities, school age care, ABE, School Readiness and ECCE.

Early Childhood and Family Education

As a part of the Community Education program, districts may offer an Early Childhood and Family Education (ECFE) program providing educational services to expectant parents and the parents and other relatives of children between birth and kindergarten. To the extent that funds are insufficient to serve all eligible children, the program must focus on children from birth to age three. School districts must also establish a reasonable sliding fee for ECCE classes and must waive fees for any participant unable to pay

Programs for Adults with Disabilities.

Districts with an approved program may offer programs for adults with disabilities as part of their community education programs. These programs may include outreach activities to

identify adults needing service, classes specifically for adults with disabilities, services enabling the adults to participate in community education, and activities to increase public awareness and enhance the role of people with disabilities in the community.

School Aged Care / Disabled

Districts with a Community Education program may offer a School Age Care Program for children in kindergarten through grade 6 for the purposes of expanding learning opportunities when school is not in session. Districts may charge participants a sliding fee based on family income, and may receive money from private or other public sources for School Age Care Programs. Districts are eligible for school age care revenue for the additional cost

of providing services to children with disabilities or to children experiencing family or related problems of a temporary nature that participate in the school age care program.

Debt Service Revenue

Minneapolis Public Schools, with a two-thirds majority votes of all the members of its board of education and without any election, may issue and sell, in each calendar year, General Obligation School Building Bonds, General Obligation Bonds for Long-Term Facilities Maintenance Revenue projects, and Certificates of Participation Bonds for new construction. The district must then levy each year an amount necessary to meet its debt obligation. See Bond Obligation Summary for additional information on each bond type.



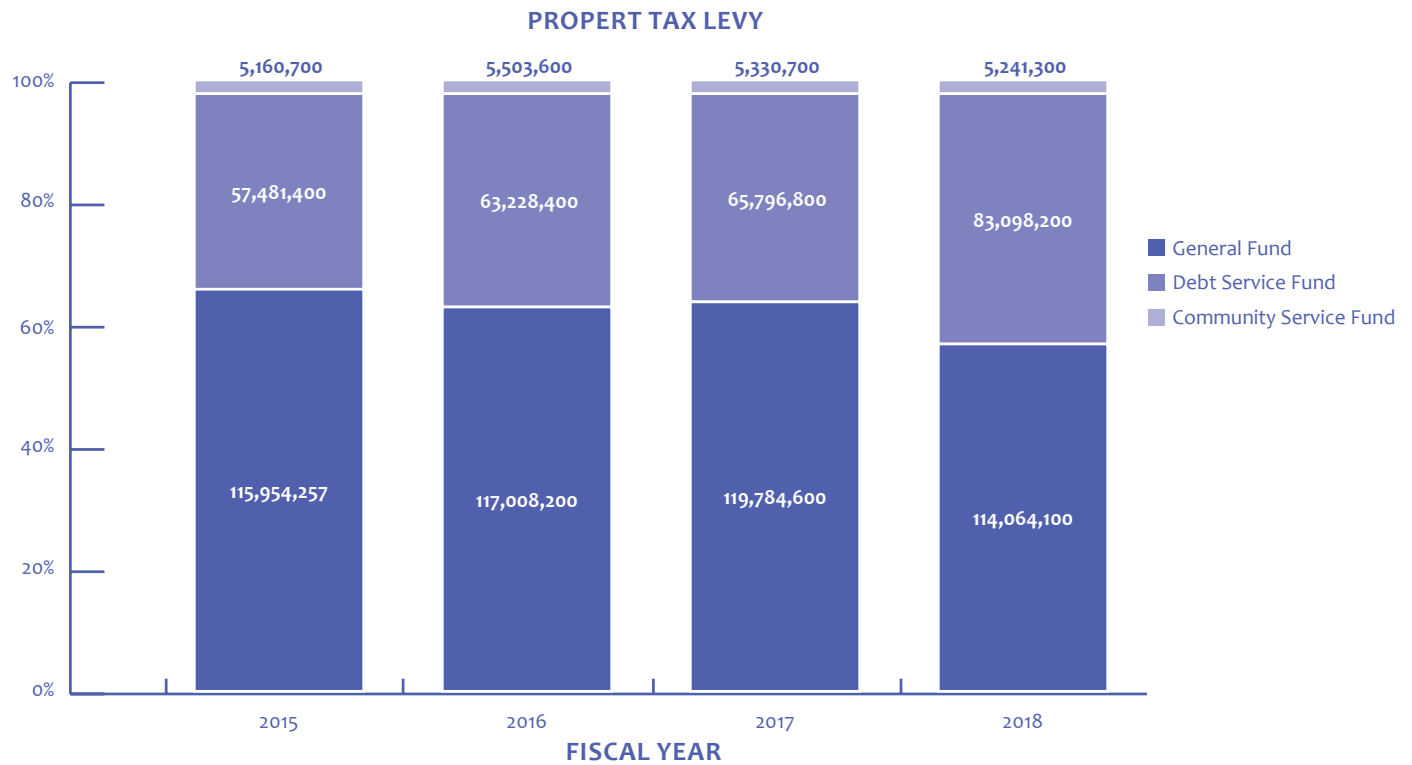
Minneapolis Public Schools

Property Tax Levy

Levy Description	2015	% Change	2016	% Change	2017	% Change	2018	% Change
Transition Levy	7,855,257	12%	7,225,419	-8%	7,037,696	-3%	6,798,712	-3%
Location Equity	18,193,522	21%	15,819,016	-13%	16,259,637	3%	15,498,726	-5%
Equity	2,166,872	20%	1,926,175	-11%	1,553,729	-19%	1,728,192	11%
Student Achievement	1,328,532	2%	1,375,050	4%	717,563	-48%	-	-100%
Operating Capital Levy	6,474,904	6%	7,160,875	11%	5,469,487	-24%	5,119,193	-6%
Alt Teacher Compensation	3,430,301	-41%	3,277,178	-4%	3,281,695	0%	3,483,695	6%
Adjustment - Other (Memo)	-	-100%	30,849		(650,219)	-2208%	(565,124)	-13%
Abatements & Advanced Abatements	-	-100%	254,393		692,722	172%	693,864	0%
Achievement & Integration Levy	5,073,039	13%	2,817,035	-44%	4,526,643	61%	5,844,358	29%
Reemployment Insurance Levy	444,440	-32%	720,974	62%	620,314	-14%	600,790	-3%
Leased Space Levy & Adj	-	-100%	401,500		620,288	54%	686,067	11%
Long Term Facilities Maintenance	-		2,583,692		2,785,013	8%	2,750,700	-1%
Health & Safety Levy	1,749,946	-2%	(160,855)	-109%	(158,323)	-2%	(0)	-100%
Safe Schools Levy	1,466,046	12%	1,424,084	-3%	1,503,314	6%	1,295,255	-14%
Judgment Levy	197,188	-45%	14,837	-92%	-	-100%	646,550	
MPLS TRA & PERA/MERF Levy	8,470,800	0%	9,392,400	11%	7,088,400	-25%	7,088,400	0%
Ice Arena Levy	103,669	-3%	151,700	46%	-	-100%	-	
Other Post Employment Benefits	416,469		(416,469)	-200%	3,769,708	-1005%	3,194,029	-15%
Career Technical	655,685	-3%	699,340	7%	711,099	2%	749,398	5%
Referendum - Voter Approved	49,005,300	14%	54,691,031	12%	64,807,021	18%	58,533,685	-10%
Referendum - Board Approved	8,922,287	7%	7,619,936	-15%	(851,162)	-111%	(82,378)	-90%
General Fund Total	115,954,257	0.32%	117,008,161	0.91%	119,784,624	2.37%	114,064,112	-4.78%

Basic Community Education Levy	2,754,680	5%	2,860,923	4%	2,860,923	0%	2,860,923	0%
Basic Community Education Levy	2,754,680	5%	2,860,923	4%	2,860,923	0%	2,860,923	0%
Early Childhood Family Levy	1,500,110	-1%	1,555,432	4%	1,679,129	8%	1,714,917	2%
Handicapped Adults Levy	30,000	0%	30,000	0%	30,000	0%	30,000	0%
School-Age Care	816,342	12%	1,005,861	23%	668,559	-34%	536,121	-20%
Home Visiting	43,149	-3%	45,827	6%	64,663	41%	73,425	14%
Abatements & Advanced Abatements	16,456	561%	5,602	-66%	27,473	390%	25,889	-6%
Community Service Fund Total	5,160,736	4.09%	5,503,645	6.64%	5,330,747	-3.14%	5,241,275	-1.68%
General Debt Service Levy	57,481,369	12%	63,228,410	10%	63,425,843	0%	80,750,517	27%
Pension Bonds / OPEB Levy	-		-		2,371,005		2,347,663	-1%
Debt Service Fund Total	57,481,369	11.94%	63,228,410	10.00%	65,796,848	4.06%	83,098,180	26.30%
Total Property Tax Levy	178,596,362	3.90%	185,740,216	4.00%	190,912,220	2.78%	202,403,566	6.02%

Note: % change is calculated from the previous years levy. 2014 not shown above.



Tax Base & Rate Trends

Minneapolis Public Schools Property Tax Rates

Payable Year	General Fund Net Tax Capacity	Community Service	General Debt Service - Voter Approved	General Debt Service - Other	OBEB/Pension	Total District School Tax Rate
2008	7.161%	1.278%		13.479%		21.918%
2009	8.302%	1.262%		14.295%	0.680%	24.539%
2010	8.294%	1.103%		10.003%	0.604%	20.004%
2011	8.653%	1.056%		12.631%	0.703%	23.043%
2012	7.402%	1.327%		14.705%	0.737%	24.171%
2013	9.216%	1.269%		15.926%	7.500%	27.161%
2014	10.699%	1.314%		13.604%		25.617%
2015	0.319%	8.069%		13.782%		22.170%
2016	6.278%	1.193%		13.702%		21.173%
2017	6.197%	1.067%		12.685%	0.475%	20.424%
2018	5.877%	0.976%	6.853%	15.021%	0.438%	22.312%

Notes

- The school district does not have any other alternative tax collections such as income or sales tax.
- All taxes are property based.

Minneapolis Public Schools Property Tax Rates

Payable Year	Estimated Market Value - Personal Property	Estimated Market Value - Real Estate	Total Assessed Market Value	Total District School Tax Rate
2008	387,027,200	37,464,486,605	37,851,513,805	21.918%
2009	378,717,950	37,733,064,700	38,111,782,650	24.539%
2010	368,909,800	36,688,593,900	37,057,503,700	20.004%
2011	379,463,600	34,576,212,300	34,955,675,900	23.043%
2012	384,066,300	33,215,186,300	33,599,252,600	24.171%
2013	407,337,745	32,161,776,700	32,569,114,445	27.161%
2014	411,808,300	32,825,057,000	33,236,865,300	25.617%
2015	409,822,800	36,134,708,800	36,544,531,600	22.170%
2016	415,402,700	39,881,277,200	40,296,679,900	21.173%
2017	475,844,200	43,591,679,200	44,067,523,400	20.424%
2018	521,539,600	47,426,392,600	47,947,932,200	22.312%

Notes

Real Estate includes single family homes, townhomes and condominiums

Financial Equity

Financial Equity

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Educational Operations (finance, transportation, nutrition, information technologies, communications, and human resources) are essential components of providing for the educational wellbeing of our students and families. To achieve equity in financial resources, we must establish collaborative structures that build capacity for continuous system improvement and meet the adaptive and personalized learning needs of underserved student populations. Financial Equity supports progress toward the following goals:

1. MPS staff will be responsive to and reflective of the diversity of the MPS student body
2. Structures that support collaboration between and among the different operational district-level departments.
3. Optimization of centrally provided student support

services to create more equity and improved educational outcomes. Our students and families are our first and final priorities. The MPS Educational Equity Framework guides us as we establish organizational priorities, adopt policies and procedures, engage in day-to-day decision-making, implement programming, develop staff competencies, evaluate our processes and outcomes, set calendars and schedules, select curriculum, and communicate within our education community. MPS intends to realize the full potential of all of our students and the benefits of our diverse learning community. True implementation and change requires commitment and participation by the whole school community.



Student Enrollment Projections/ Market Environment

Ten Year Enrollment Plan

The FY 2018-19 revenue projections are based on the updated average daily membership estimates using historical data from the past several years. As district enrollment drives the state funding formula, which sets the cap for local funding, it is important to

consider the enrollment outlook.

The enrollment for the fall of 2018 projects a small decline of 0.69% of students based on historical trends, birth rates and charter school demographics. This trend continues through FY 2027-28 at a rate of a 0.5 to 1.1% decrease per year. A major reason for the decline in enrollment is the district losing market share to open enrollment, particularly in Zone 1.

Enrollment Projections for Ten Years

This Ten-Year Enrollment Projection simply uses the Kindergarten Data entries and the grade-grade progression entries of the selected projection and expand the projections for TEN-YEARS

Minneapolis	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Kindergarten	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0	2938.0
Grade 1	2881.0	2812.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4	2852.4
Grade 2	2857.0	2731.9	2714.7	2753.3	2753.3	2753.3	2753.3	2753.3	2753.3	2753.3	2753.3
Grade 3	2904.0	2762.5	2641.5	2624.9	2662.2	2662.2	2662.2	2662.2	2662.2	2662.2	2662.2
Grade 4	2830.0	2710.3	2621.0	2506.3	2490.5	2525.9	2525.9	2525.9	2525.9	2525.9	2525.9
Grade 5	2824.0	2660.0	2590.6	2505.3	2395.6	2380.5	2414.3	2414.3	2414.3	2414.3	2414.3
Grade 6	2588.0	2514.1	2415.2	2352.2	2274.7	2175.1	2161.4	2192.2	2192.2	2192.2	2192.2
Grade 7	2508.0	2487.7	2464.3	2367.3	2305.6	2229.6	2132.0	2118.6	2148.7	2148.7	2148.7
Grade 8	2456.0	2470.6	2461.5	2438.4	2342.5	2281.3	2206.2	2109.6	2096.3	2126.1	2126.1
Grade 9	2436.0	2589.8	2605.2	2595.6	2571.2	2470.0	2405.6	2326.4	2224.5	2210.5	2241.9
Grade 10	2458.0	2381.7	2585.2	2600.6	2591.0	2566.7	2465.7	2401.4	2322.3	2220.6	2206.6
Grade 11	2402.0	2345.9	2273.1	2467.3	2482.0	2472.8	2449.6	2353.2	2291.8	2216.3	2119.3
Grade 12	2665.0	2644.7	2641.5	2559.5	2778.2	2794.8	2784.5	2758.3	2649.8	2580.6	2495.6
Total-Graph Below	34747.0	34049.6	33804.2	33561.1	33437.2	33102.6	32751.1	32405.8	32071.7	31841.1	31676.5
Change		-697.4	-245.4	-243.1	-123.9	-334.6	-351.5	-345.3	-334.1	-230.6	-164.6
% Change		-2.01%	-0.72%	-0.72%	-0.37%	-1.00%	-1.06%	-1.05%	-1.03%	-0.72%	-0.52%
Grade 12 to K Change		273.0	293.3	296.5	378.5	159.8	143.2	153.5	179.7	288.2	357.4
Grade 1-12 Migration		-970.4	-538.6	-539.7	-502.4	-494.2	-494.8	-498.9	-513.7	-518.7	-522.0

City of Minneapolis Education

Market Place

Minneapolis Public Schools (MPS) operates in a dynamic educational environment influenced by demographic, economic and competitive market forces. Minneapolis families are being constantly encouraged to rethink their choices about the schools their children attend. Significant demographic shifts occurred during the past decade prior to and during the recession within the city of Minneapolis and will likely continue to occur.

The diversification of the Minneapolis education market has dramatically reduced the market share of the Minneapolis Public Schools . In the year 2000, MPS had an enrollment of 48,236 city residents, which was a 91% market share of publicly educated school aged children living in the city; however, today MPS market share has dropped to 65% due to the expansion of charter schools and state directed open enrollment programs in suburban districts. 18,000 resident students have chosen other publicly funded educations options over MPS and entered charter and open enrolled in districts across the metro.

Primary market environment forces:

1. Charter school evolution to sophisticate participants in a maturing market
2. Surrounding district attracting MPS residents to stabilize their enrollment
3. Shortage of affordable family friendly housing in Minneapolis
4. Falling birth rates and decreased migration of immigrants

The number and size of charter schools continues to grow each year. Every year charter schools continue to plan and open new schools in Minneapolis. With the expansion of charter schools and a slowdown in the growth of school age children living in Minneapolis, MPS market share will continue to trend downward if the district does not evolve.

The promotion of programs in surrounding suburban schools targeted on Minneapolis students have grown and are expected to grow as most of the receiving districts will experience the declines in school age children living in their districts as birth rates decline in the state, couple with growing competition from charter schools.

Housing Shortages:

Additional uncertainty for families wishing to choose MPS for their children is the shortage of family friendly housing. The pressure on housing is due dropping housing first home stock and few rental vacancies caused by job creation patterns in Minneapolis downtown and a demographic shift of older heads of households “ageing in place” and not leaving their household. These shifts in demographic segments in non-family categories are changing the availability of family affordable housing in the city as the economy strengthens and the housing market heats up. The following housing key indicators show rising rents, fewer vacancies for rental and fewer multi-unit construction permits compared to previous years.

- The average apartment vacancy rate in Minneapolis decreased to 2.2 percent in the fourth quarter of 2017.
- Minneapolis average rent in inflation-adjusted dollars increased when compared to the previous quarter and when compared to the same quarter of last year.
- Average construction cost of multifamily units increased in both Minneapolis and in the metro when compared to the previous quarter and year.
- Permitting of multi-family units decreased by 66% when compared to the same quarter in 2016.

Falling Birth Rates:

The City of Minneapolis Health Department provides the birth rate data. Their data shows that the kindergarten eligible enrollment this last fall 2017 was the same as in 2016 (table 1). The next three years kindergarten enrollments in the city are projected to rise slightly before significantly dropping again. The long-term trends of dropping births are projected regionally and nationally.

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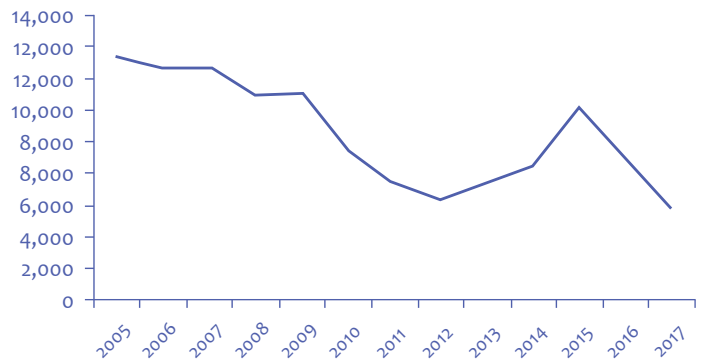
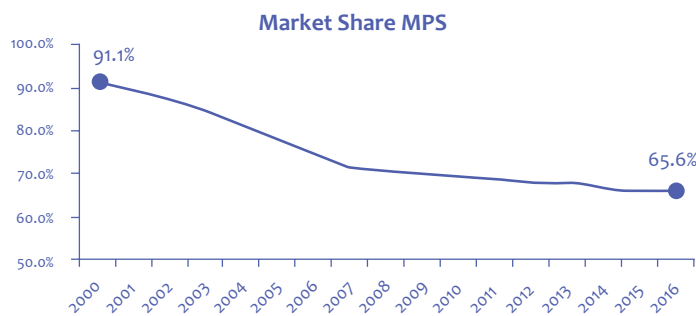
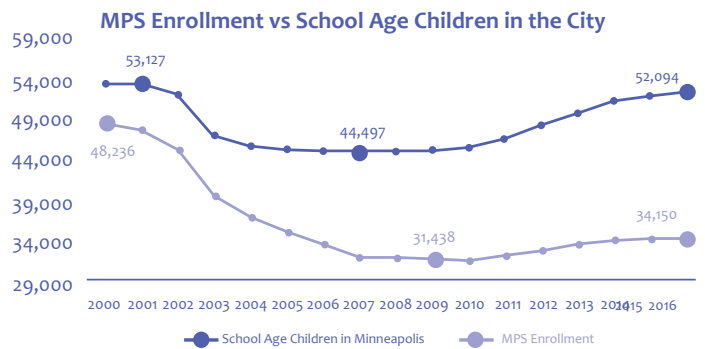
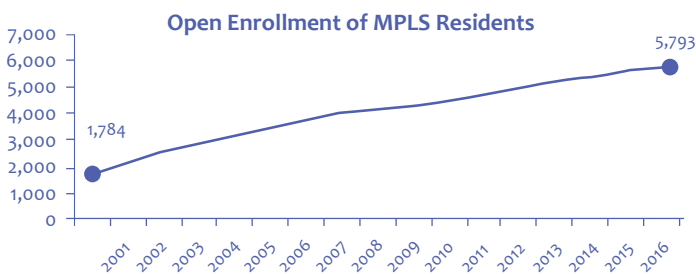
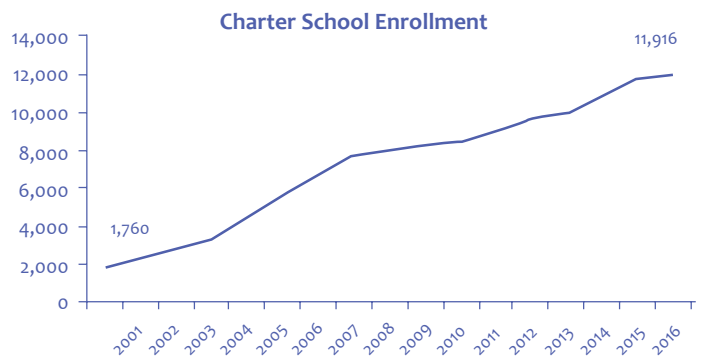
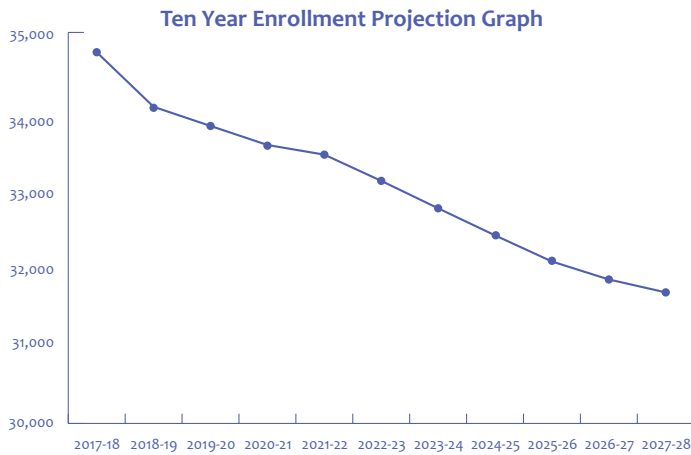
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Calendar Year	Births Adjusted to School Year (Sept-Aug)	% Change From Previous Year	School Year Birth Cohort Enter Kg in Fall	MPS Kg Resident Enrollment	Mpls Resident Enrolled MPS Kg/ Total Births
2007	6334		2012	3304	52.20%
2008	6248	-1.40%	2013	3268	52.30%
2009	6248	0.00%	2014	3095	49.50%
2010	6074	-2.90%	2015	3021	49.70%
2011	5964	-1.90%	2016	2869	48.10%
2012	5917	-0.80%	2017	2873	48.60%
2013	5976	1.00%	2018	2875	48.10%
2014	6032	0.90%	2019	2895	48.00%
2015	6212	2.90%	2020	2982	48.00%
2016	6046	-2.70%	2021	2902	48.00%
2017	5890	-2.60%	2022	2827	48.00%

Source: Mpls Health Dept

Department Profiles

Academics, Learning & Leadership

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	1.0	1.0	1.0	3.0	1.0
AMP	1.0	1.0	1.0	2.0	3.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	2.0
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	8.0	9.6	1.0	—	—
MACA	2.0	1.0	1.0	—	—
Non-Rep	10.2	10.0	9.0	6.0	3.0
Principals	11.0	5.0	6.0	1.0	1.0
Teachers	—	—	9.0	18.9	3.9
Trades	—	—	—	—	—
Total Staff	33.2	27.6	28.0	30.9	13.9
% Change over Previous Yr		-16.83%	1.40%	10.36%	-54.95%
Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,871,545.98	3,548,143.17	4,511,713.75	3,111,775.29	2,367,604.00
Benefits	1,066,272.62	1,044,067.37	1,460,043.61	953,596.66	716,388.00
Contracted Services	1,281,827.27	1,989,682.05	1,482,767.38	737,166.86	967,285.00
Supplies and Materials	86,619.58	148,341.98	144,412.96	81,814.56	60,840.00
Capital Outlay	28,561.45	38,536.75	3,478.72	2,920.05	2,500.00
Other	104,100.27	128,351.38	218,861.52	182,999.79	208,624.00
Total	6,438,927.17	6,897,122.70	7,821,277.94	5,070,273.21	4,323,241.00
% Change over Previous Yr		7.12%	13.40%	-35.17%	-14.73%

Notes:

- Includes the Associate Superintendents, Turnaround Schools, High Priority Schools, K-8 Magnets, and the Chief Academic Officer.

Athletics

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	1.0	1.0	1.0	1.0	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	8.0	9.7	10.0	9.0	9.0
MACA	—	—	—	—	—
Non-Rep	1.0	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	10.0	10.7	11.0	10.0	9.0
% Change over Previous Yr		7.30%	2.52%	-9.09%	-10.00%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	983,643.50	1,059,542.58	1,125,230.02	1,178,603.41	1,657,567.00
Benefits	251,214.04	298,024.82	313,601.07	283,925.45	453,856.00
Contracted Services	305,849.83	183,685.43	179,992.51	779,196.23	1,011,725.00
Supplies and Materials	53,248.98	176,813.35	142,188.23	26,469.30	254,973.00
Capital Outlay	12,801.80	7,911.72	5,031.00	5,031.00	-
Other	7,203.00	7,743.00	22,717.80	34,650.00	-
Total	1,613,961.15	1,733,720.90	1,788,760.63	2,307,875.39	3,378,121.00
% Change over Previous Yr		7.42%	3.17%	29.02%	46.37%

Notes:

- This report also includes athletics expenses that are recorded at school sites but controlled by the Athletics Department.
- For the MAAS positions, seven are the athletic directors for the high schools.
- Expenses for coaches are budgeted at the department, and reallocated to schools throughout the year.

Office of Black Male Student Achievement

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	1.0	1.0	1.0	—
AMP	—	2.0	2.2	2.0	1.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	1.0	1.0	3.3
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	—	1.0	1.0	1.0	1.0
MACA	—	—	—	—	—
Non-Rep	1.0	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	2.0	2.7	3.0	3.0
Trades	—	—	—	—	—
Total Staff	1.0	6.0	7.9	8.0	8.3
% Change over Previous Yr		500.00%	31.67%	1.27%	3.13%
Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	121,331.31	423,820.78	551,842.66	628,428.48	594,164.00
Benefits	26,600.35	107,038.12	192,958.38	168,340.98	211,397.00
Contracted Services	153,557.64	191,947.40	211,227.83	179,316.14	159,000.00
Supplies and Materials	19,511.34	43,958.14	79,396.21	64,352.92	47,843.00
Capital Outlay	21,610.51	-	-	-	-
Other	-	-	-	-	-
Total	342,611.15	766,764.44	1,035,425.08	1,040,438.52	1,012,404.00
% Change over Previous Yr		123.80%	35.04%	0.48%	-2.69%

Notes:

- Office of Black Male Achievement started in 2014-2015.
- Increase in budget in FY18 after pro-forma due to funds being moved back to central department based on department head request.

Board of Education

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	—	—	—	—	—
MACA	1.0	1.0	1.0	1.0	1.0
Non-Rep	10.0	10.0	10.0	10.0	10.0
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	11.0	11.0	11.0	11.0	11.0
% Change over Previous Yr		0.00%	0.00%	0.00%	0.00%

Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	290,277.86	335,078.42	345,277.06	345,070.38	342,032.00
Benefits	97,147.93	69,133.77	99,544.79	70,526.76	123,131.00
Contracted Services	14,757.53	238,985.61	31,612.51	113,228.27	127,257.00
Supplies and Materials	10,194.19	4,923.29	6,238.34	4,927.62	5,100.00
Capital Outlay	-	457.89	-	-	-
Other	134,028.00	172,473.00	161,494.00	66,765.00	68,201.00
Total	546,405.51	821,051.98	644,166.70	600,518.03	665,721.00
% Change over Previous Yr		50.26%	-21.54%	-6.78%	10.86%

Notes:

- Includes Board of Education.
- FY16 expenses include contracted services for the Superintendent search.

College & Career Readiness

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	4.0	4.0	3.8	2.1	1.0
AMP	1.0	1.0	2.0	2.0	1.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	2.6	4.1	20.1	5.8	9.3
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	4.0	6.0	6.0	2.5	3.0
MACA	—	1.0	1.0	—	—
Non-Rep	1.8	2.0	1.0	1.0	—
Principals	—	—	—	—	—
Teachers	26.7	31.3	33.1	31.6	24.0
Trades	—	—	—	—	—
Total Staff	40.1	49.4	67.0	44.9	38.3
% Change over Previous Yr		23.35%	35.68%	-33.07%	-14.72%
Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,389,832.04	4,768,370.99	6,438,403.01	3,538,286.18	2,610,448.00
Benefits	1,102,038.24	1,235,756.80	1,897,954.60	1,100,337.80	918,618.00
Contracted Services	3,381,542.10	4,161,657.95	3,223,494.28	1,924,471.81	2,484,605.43
Supplies and Materials	521,045.02	996,159.79	1,029,396.38	269,523.72	130,806.00
Capital Outlay	284,328.30	398,213.81	138,829.02	21,420.24	110,522.00
Other	83,115.87	62,570.35	179,626.78	90,431.43	133,042.00
Total	9,761,901.57	11,622,729.69	12,907,704.07	6,944,471.18	6,388,041.43
% Change over Previous Yr		19.06%	11.06%	-46.20%	-8.01%
Fund 04	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	369,119.20	374,798.56	430,745.01	446,797.41	437,060.00
Benefits	116,203.59	121,107.39	140,269.34	142,324.51	157,342.00
Contracted Services	12,866.82	14,349.15	10,970.01	16,530.70	26,050.00
Supplies and Materials	27,227.67	19,033.69	46,120.81	37,114.55	127,346.00
Capital Outlay	17,452.50	15,638.10	-	-	-
Other	-	-	-	-	-
Total	542,869.78	544,926.89	628,105.17	642,767.17	747,798.00
% Change over Previous Yr		0.38%	15.26%	2.33%	16.34%

Notes:

- Includes College and Career Readiness, Career and Tech Ed (CTE), Non-Public Guidance and Counseling, ALC Grades 9-12, Jobs for America's Graduates (JAG), Check and Connect, GEAR UP, Online Learning, and School Within-a-School.
- Check and Connect and most GEAR UP staff work directly at school sites (approx 14 school-based FTE for GEAR UP and 5 FTE for Check and Connect for FY 19).

Communications

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	11.8	14.0	12.0	10.0	9.8
AMP	20.0	17.5	18.7	15.0	13.0
Drivers	—	—	—	—	—
Employment Contracts	1.0	1.0	2.7	2.7	—
Engineers	—	—	—	—	—
ESP	1.1	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	4.8	4.0	4.0	3.0	3.0
MACA	1.0	1.0	1.0	—	1.0
Non-Rep	3.0	2.0	1.0	2.0	3.0
Principals	—	—	—	—	—
Teachers	0.1	0.1	—	—	—
Trades	—	—	—	—	—
Total Staff	42.8	39.6	39.4	32.7	29.8
% Change over Previous Yr		-7.45%	-0.62%	-16.98%	-8.87%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,622,984.30	2,337,083.49	2,287,751.59	1,855,193.38	2,246,119.00
Benefits	736,800.44	677,146.28	724,857.66	551,363.02	807,771.00
Contracted Services	849,577.06	546,462.78	628,409.28	417,798.62	495,848.00
Supplies and Materials	158,381.90	126,217.35	129,719.24	55,078.53	71,185.00
Capital Outlay	16,843.82	49,599.75	6,763.17	5,583.00	-
Other	54,707.80	62,665.48	1,471.40	735.00	-
Total	4,439,295.32	3,799,175.13	3,778,972.34	2,885,751.55	3,620,923.00
% Change over Previous Yr		-14.42%	-0.53%	-23.64%	25.48%

Notes:

- Includes Family Engagement, CPEO, Volunteer Services, External Partnerships, and Student Placement.

Community Education Youth & Adult

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	4.0	4.0	3.8	2.1	1.0
AMP	1.0	1.0	2.0	2.0	1.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	2.6	4.1	20.1	5.8	9.3
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	4.0	6.0	6.0	2.5	3.0
MACA	—	1.0	1.0	—	—
Non-Rep	1.8	2.0	1.0	1.0	—
Principals	—	—	—	—	—
Teachers	26.7	31.3	33.1	31.6	24.0
Trades	—	—	—	—	—
Total Staff	40.1	49.4	67.0	44.9	38.3
% Change over Previous Yr		23.35%	35.68%	-33.07%	-14.72%
Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,389,832.04	4,768,370.99	6,438,403.01	3,538,286.18	2,610,448.00
Benefits	1,102,038.24	1,235,756.80	1,897,954.60	1,100,337.80	918,618.00
Contracted Services	3,381,542.10	4,161,657.95	3,223,494.28	1,924,471.81	2,484,605.43
Supplies and Materials	521,045.02	996,159.79	1,029,396.38	269,523.72	130,806.00
Capital Outlay	284,328.30	398,213.81	138,829.02	21,420.24	110,522.00
Other	83,115.87	62,570.35	179,626.78	90,431.43	133,042.00
Total	9,761,901.57	11,622,729.69	12,907,704.07	6,944,471.18	6,388,041.43
% Change over Previous Yr		19.06%	11.06%	-46.20%	-8.01%
Fund 04	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	369,119.20	374,798.56	430,745.01	446,797.41	437,060.00
Benefits	116,203.59	121,107.39	140,269.34	142,324.51	157,342.00
Contracted Services	12,866.82	14,349.15	10,970.01	16,530.70	26,050.00
Supplies and Materials	27,227.67	19,033.69	46,120.81	37,114.55	127,346.00
Capital Outlay	17,452.50	15,638.10	-	-	-
Other	-	-	-	-	-
Total	542,869.78	544,926.89	628,105.17	642,767.17	747,798.00
% Change over Previous Yr		0.38%	15.26%	2.33%	16.34%

Notes:

- Includes Community Education, Adult ABE, and Minneapolis Kids.
- Decrease in budget for FY19 is due to EMERGE grant.

Contract Alternative Department

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	1.0	2.0	1.0	1.0
AMP	—	1.0	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	—	1.2	1.2	1.2	1.2
MACA	—	—	0.2	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	14.3	13.2	11.9	11.0
Trades	—	—	—	—	—
Total Staff	—	17.5	16.6	14.1	13.2
% Change over Previous Yr		-	-5.43%	-14.80%	-6.38%

Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	1,163,623.33	1,220,746.69	1,075,317.66	1,170,952.00
Benefits	(1.30)	377,492.99	428,952.73	357,650.08	419,945.00
Contracted Services	-	184,253.02	221,193.48	31,297.53	52,152.00
Supplies and Materials	-	57,900.66	546.24	53,680.03	1,000.00
Capital Outlay	-	1,779.70	-	-	-
Other	-	150.00	14,400.00	-	-
Total	(1.30)	1,785,199.70	1,885,839.14	1,517,945.30	1,644,049.00
% Change over Previous Yr		-137323153.85%	5.64%	-19.51%	8.31%

Notes:

- For FY14 and FY15, the contract alternative department was part of CCR. The teachers costs are teachers providing services at the contract alternative sites.

Early Childhood Family Education

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	3.8	8.2	3.0	3.0	2.0
AMP	2.3	1.3	4.9	5.0	4.8
Drivers	—	—	—	—	—
Employment Contracts	0.3	—	—	—	—
Engineers	—	—	—	3.0	1.0
ESP	60.4	50.6	59.2	59.3	48.0
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	4.0	5.0	5.0	5.0	3.8
MACA	—	—	—	—	—
Non-Rep	1.0	1.0	1.0	1.0	—
Principals	—	—	—	—	—
Teachers	42.4	41.4	41.9	42.4	39.7
Trades	—	—	—	—	—
Total Staff	114.1	107.5	115.0	118.7	99.3
% Change over Previous Yr		-5.85%	7.04%	3.20%	-16.32%
Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,573,196.77	2,402,996.45	2,178,367.98	1,900,552.76	1,976,836.00
Benefits	818,397.20	794,689.64	753,835.98	657,266.15	695,279.00
Contracted Services	151,753.48	134,025.27	49,351.12	58,918.98	7,425.00
Supplies and Materials	207,194.04	122,280.46	79,957.33	79,821.02	168,158.98
Capital Outlay	76,686.35	3,323.00	20,450.00	-	-
Other	4,138.99	6,857.08	1,050.00	3,000.00	3,890.00
Total	3,831,366.83	3,464,171.90	3,083,012.41	2,699,558.91	2,851,588.98
% Change over Previous Yr		-9.58%	-11.00%	-12.44%	5.63%
Fund 04	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,359,570.11	3,650,442.96	4,087,803.47	4,541,989.36	5,061,731.00
Benefits	1,064,272.18	1,142,431.51	1,328,244.01	1,453,625.85	1,718,046.00
Contracted Services	541,651.33	555,221.06	649,438.21	936,830.09	1,711,890.00
Supplies and Materials	49,723.48	132,030.30	418,385.01	275,223.92	215,357.00
Capital Outlay	37,220.85	65,232.82	250.80	46,340.03	4,000.00
Other	340.00	3,068.62	2,963.76	11,810.71	4,000.00
Total	5,052,777.95	5,548,427.27	6,487,085.26	7,265,819.96	8,715,024.00
% Change over Previous Yr		9.81%	16.92%	12.00%	19.95%

Notes:

- Includes Early Childhood, Early Childhood Family Education (ECFE), and TAPP. Includes early childhood programs at Mona Moede and the Teenage Parenting Program (TAPP) at Longfellow.

Educational & Cultural Services

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	3.5	3.0	3.0	3.0	2.0
AMP	0.8	1.9	2.0	3.0	2.0
Drivers	—	—	—	—	—
Employment Contracts	5.0	6.3	5.7	4.8	—
Engineers	—	—	—	—	—
ESP	6.3	4.0	8.0	6.0	8.7
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	3.8	3.8	3.5	4.7	4.8
MACA	—	—	—	—	—
Non-Rep	2.0	1.0	1.0	1.0	1.0
Principals	1.0	1.0	1.0	1.0	—
Teachers	10.8	7.5	15.3	15.0	11.5
Trades	—	—	—	—	—
Total Staff	33.2	28.4	39.5	38.5	30.0
% Change over Previous Yr		-14.22%	38.87%	-2.57%	-22.15%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,482,663.53	1,706,143.07	2,423,121.37	2,531,273.45	2,521,853.00
Benefits	659,132.72	505,216.14	790,166.78	774,933.26	880,831.00
Contracted Services	863,637.82	373,264.18	407,968.87	651,866.10	771,943.93
Supplies and Materials	90,297.37	212,826.27	102,570.58	131,250.07	235,407.00
Capital Outlay	9,818.00	83,320.42	7,581.03	2,986.70	-
Other	8,569.72	8,426.27	39,134.52	11,562.26	30,241.00
Total	4,114,119.16	2,889,196.35	3,770,543.15	4,103,871.84	4,440,275.93
% Change over Previous Yr		-29.77%	30.50%	8.84%	8.20%

Notes:

- Includes Educational and Cultural Support Services, Student Support Services, Social Emotional Learning (formerly Safe and Drug Free Schools), Positive School-wide Engagement, Family Resource Center, Indian Education, and Homeless/Highly Mobile (HHM).

K-12 Extended Learning Administration

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	4.2	3.0	3.0	3.2	8.2
AMP	2.0	2.0	2.0	2.1	2.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	0.2	—	—	1.0	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	2.7	2.0	2.0	2.0	2.0
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	4.0	4.0	4.0	4.6	5.0
Trades	—	—	—	—	—
Total Staff	13.1	11.0	11.0	12.8	17.2
% Change over Previous Yr		-16.03%	0.00%	16.63%	34.07%
Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	851,392.44	739,911.36	4,472,862.26	6,281,785.99	5,576,218.00
Benefits	229,047.95	205,592.11	904,634.65	1,242,188.69	1,301,487.00
Contracted Services	118,617.06	210,770.75	254,242.58	811,155.87	1,863,633.00
Supplies and Materials	45,821.34	41,618.18	69,361.55	258,543.84	356,253.00
Capital Outlay	2,224.43	5,359.90	1,674.90	1,390.00	-
Other	3,085.00	1,465.00	4,609.00	4,207.55	4,785.00
Total	1,250,188.22	1,204,717.30	5,707,384.94	8,599,271.94	9,102,376.00
% Change over Previous Yr		-3.64%	373.75%	50.67%	5.85%
Fund 04	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	147,466.34	45,310.44	52,749.45	67,292.58	70,000.00
Benefits	31,807.44	15,153.68	19,654.49	27,466.44	14,000.00
Contracted Services	2,900.00	-	456.24	65,091.86	28,000.00
Supplies and Materials	-	-	-	28,586.75	849,678.00
Capital Outlay	-	-	-	-	-
Other	-	-	-	3,092.45	-
Total	182,173.78	60,464.12	72,860.18	191,530.08	961,678.00
% Change over Previous Yr		-66.81%	20.50%	162.87%	402.10%

Notes:

- Includes K-8 Extended Learning, K-8 Afterschool, K-8 Summer School, and Student Activities.

Finance

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	9.0	5.0	4.0	5.0	5.0
AMP	15.0	11.5	11.0	12.0	14.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	2.0	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	5.0	8.0	7.7	5.6	5.6
MACA	20.5	14.0	13.5	13.5	14.2
Non-Rep	4.0	2.0	4.0	3.7	3.7
Principals	—	—	—	—	—
Teachers	0.1	—	1.5	—	—
Trades	—	—	—	—	—
Total Staff	53.6	40.5	43.7	39.8	42.5
% Change over Previous Yr		-24.44%	7.90%	-8.92%	6.78%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,875,944.01	2,562,848.91	2,665,820.64	3,300,161.85	3,423,073.00
Benefits	1,089,775.61	802,510.15	857,815.00	940,477.87	1,232,309.00
Contracted Services	1,546,952.47	1,311,752.92	1,809,405.19	2,147,515.77	558,616.00
Supplies and Materials	24,527.82	41,378.67	23,795.41	49,844.94	80,062.00
Capital Outlay	9,637.88	3,114.00	1,454.41	1,020.00	-
Other	1,598.00	4,554.99	1,744.34	2,128.50	2,500.00
Total	5,548,435.79	4,726,159.64	5,360,034.99	6,441,148.93	5,296,560.00
% Change over Previous Yr		-14.82%	13.41%	20.17%	-17.77%

Finance Cont.

Fund 02	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	-	-	11,715.37	19,433.00
Benefits	-	-	-	3,912.12	6,996.00
Contracted Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	256.00
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	15,627.49	26,685.00
% Change over Previous Yr		-	-	-	70.76%
Fund 04	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	-	60.00	11,715.37	19,433.00
Benefits	-	-	11.32	3,912.12	6,996.00
Contracted Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	256.00
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	71.32	15,627.49	26,685.00
% Change over Previous Yr		-	-	21811.79%	70.76%
Fund 06	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	240,632.59	213,586.63	334,752.43	407,765.00
Benefits	-	63,419.57	60,862.36	100,845.42	146,795.00
Contracted Services	-	(210,810.34)	(183,253.10)	-	-
Supplies and Materials	-	-	-	-	770.00
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	-	93,241.82	91,195.89	435,597.85	555,330.00
% Change over Previous Yr		-	-2.19%	377.65%	27.49%

Notes:

- Includes Finance, Payroll, Purchasing, Accounts Payable, Accounting, Budget, Student Accounting, Total Compensation/Benefits, and Grants.

General Counsel/Legal

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	2.0	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	—	—	—	—	—
MACA	2.0	2.0	1.0	1.0	1.0
Non-Rep	7.3	5.3	5.5	5.3	5.2
Principals	—	—	—	—	—
Teachers	—	3.0	3.0	3.0	1.0
Trades	—	—	—	—	—
Total Staff	11.3	10.3	9.5	9.3	7.2
% Change over Previous Yr		-8.52%	-7.70%	-2.63%	-21.62%

Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,160,517.32	604,142.10	967,663.75	1,004,869.83	747,882.00
Benefits	317,887.94	186,920.64	289,577.38	303,618.86	269,239.00
Contracted Services	627,752.88	13,168.75	117,426.49	38,119.51	611,862.00
Supplies and Materials	20,857.78	2,178.77	635.62	498.88	1,090.00
Capital Outlay	2,127.70	1,127.70	1,127.70	1,127.70	-
Other	11,773.00	4,717.00	4,547.00	448,085.28	749,500.00
Total	2,140,916.62	812,254.96	1,380,977.94	1,796,320.06	2,379,573.00
% Change over Previous Yr		-62.06%	70.02%	30.08%	32.47%

Fund 06	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	28,898.95	31,699.93	38,734.77	39,339.06	39,031.00
Benefits	10,201.39	9,765.73	11,599.39	11,638.59	14,051.00
Contracted Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	39,100.34	41,465.66	50,334.16	50,977.65	53,082.00
% Change over Previous Yr		6.05%	21.39%	1.28%	4.13%

Notes:

- Includes General Counsel, Equality and Civil Rights, Policy, Expulsions and Transfers.

Human Resources

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	1.0	1.0	0.8	0.5	8.0
AMP	4.0	2.0	2.0	2.0	2.0
Drivers	1.0	—	1.0	—	—
Employment Contracts	2.5	—	—	0.4	—
Engineers	—	—	1.0	—	1.0
ESP	12.3	17.3	18.3	28.4	14.2
Food Service	—	—	—	—	1.0
Grounds	—	—	—	—	1.0
MAAS	2.0	3.0	1.0	1.0	1.0
MACA	29.0	25.0	24.6	23.0	19.0
Non-Rep	9.0	7.0	8.0	8.0	8.0
Principals	—	—	1.0	—	3.0
Teachers	31.0	32.5	47.3	40.9	39.0
Trades	—	—	—	—	—
Total Staff	91.8	87.8	104.9	104.1	97.2
% Change over Previous Yr		-4.46%	19.49%	-0.76%	-6.58%

Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	7,910,552.00	7,978,951.88	7,467,635.44	7,118,935.44	6,144,795.00
Benefits	2,147,284.98	2,615,728.27	2,328,765.10	2,097,638.02	1,970,463.00
Contracted Services	1,231,101.66	1,152,384.36	1,070,774.26	506,470.79	717,468.00
Supplies and Materials	42,581.16	38,702.88	53,616.17	260,844.31	382,536.28
Capital Outlay	41,993.51	6,112.03	392.70	-	-
Other	217,801.35	421,800.15	233,342.01	180,770.98	187,000.00
Total	11,591,314.66	12,213,679.57	11,154,525.68	10,164,659.54	9,402,262.28
% Change over Previous Yr		5.37%	-8.67%	-8.87%	-7.50%

Notes:

- The actual number of HR staff at the Davis Center for FY19 is 31, which covers the four main functional areas of HR (Talent Acquisition, Talent Management, Labor Relations/Employee Relations, and HR Information Systems). Other staff accounted for in the HR count include bargaining unit officers, staff in schools that report into HR, staff that are in HR holding positions and early contract hires. The ORG Units included in the five-year span include Human Resources, Human Resources Operations, Labor/Employee Relations, Talent Acquisition, Professional Development, Grow Your Own, Educator Evaluation, Human Resources Information Systems (HRIS), Performance Management, Q Comp, Instructional Supports, and PAR Mentors.

Information Technology

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	5.0	6.0	6.0	9.0	8.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	—	1.0	1.0	1.0	—
MACA	64.0	64.0	64.0	72.0	68.0
Non-Rep	4.0	2.0	1.0	1.0	2.0
Principals	—	—	—	—	—
Teachers	8.0	—	—	—	—
Trades	—	—	—	—	—
Total Staff	81.0	73.0	72.0	83.0	78.0
% Change over Previous Yr		-9.88%	-1.37%	15.28%	-6.02%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,605,566.26	4,414,565.86	4,738,178.92	5,616,857.36	5,658,483.00
Benefits	1,308,644.15	1,335,161.47	1,479,331.89	1,677,830.11	2,025,990.00
Contracted Services	1,296,010.06	921,738.68	2,344,662.77	3,913,339.50	4,400,224.00
Supplies and Materials	1,817,368.82	1,611,897.41	3,755,190.38	7,556,665.88	6,670,637.00
Capital Outlay	3,971,429.20	4,493,516.77	316,347.65	247,599.16	-
Other	56,129.01	5,897.05	2,144.00	1,825.00	1,800.00
Total	13,055,147.50	12,782,777.24	12,635,855.61	19,014,117.01	18,757,134.00
% Change over Previous Yr		-2.09%	-1.15%	50.48%	-1.35%
Fund 06	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	57,872.28	61,349.05	64,395.67	(48,103.32)	139,814.00
Benefits	10,406.21	11,476.86	13,791.74	(10,694.61)	50,333.00
Contracted Services	(34,139.25)	(43,695.55)	(52,266.64)	-	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	222,328.22	222,328.22	203,183.53	21,912.78	-
Other	-	-	-	-	-
Total	256,467.46	251,458.58	229,104.30	(36,885.15)	190,147.00
% Change over Previous Yr		-1.95%	-8.89%	-116.10%	-615.51%

Notes:

- Includes about \$6M carryover in FY 18 from FY 17 to be used to purchase technology for the district.
- Roughly 30 of the IT staff regularly work directly at school sites providing support. Other staff includes the team providing support for the student information system (Discovery) or other district applications (i.e. SAP, admin portal, etc.).

KBEM Radio Station

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	7.5	8.0	7.0	7.2	4.4
AMP	2.0	2.0	2.0	2.0	2.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	1.0	1.0	1.0	1.0	1.0
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	1.0	1.0	1.0	1.0	1.0
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	1.0	1.0	1.0	1.0	—
Total Staff	12.5	13.0	12.0	12.2	8.4
% Change over Previous Yr		4.02%	-7.72%	1.67%	-30.86%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	572,231.50	616,128.57	671,860.76	665,041.05	606,451.00
Benefits	152,158.89	157,910.14	167,840.51	175,299.92	215,797.00
Contracted Services	267,500.26	251,883.02	295,215.74	243,972.01	48,832.82
Supplies and Materials	45,545.27	21,432.12	22,595.75	20,039.76	11,882.35
Capital Outlay	25,461.41	15,240.77	9,159.90	9,644.60	-
Other	64,649.59	71,665.28	44,369.82	43,050.62	67,259.00
Total	1,127,546.92	1,134,259.90	1,211,042.48	1,157,047.96	950,222.17
% Change over Previous Yr		0.60%	6.77%	-4.46%	-17.88%

Notes:

- Radio station operated out of North High School.
- Radio station is funded by membership and other contributions.

Multilingual Department

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	0.7	—	—	1.0	1.0
AMP	2.0	2.0	—	1.0	1.0
Drivers	—	—	—	—	—
Employment Contracts	—	0.2	—	—	—
Engineers	—	—	—	—	—
ESP	3.0	3.0	4.0	3.0	3.0
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	3.0	3.0	1.0	1.0	1.0
MACA	—	1.5	1.8	—	—
Non-Rep	2.0	2.0	1.0	1.0	1.0
Principals	—	—	—	—	—
Teachers	13.0	9.2	13.5	13.2	14.6
Trades	—	—	—	—	—
Total Staff	23.7	20.9	21.3	20.2	21.6
% Change over Previous Yr		-11.81%	2.01%	-5.25%	7.03%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,977,721.30	1,690,794.59	1,531,162.17	1,433,810.81	1,639,477.00
Benefits	605,963.56	517,245.91	518,111.78	467,152.74	582,457.00
Contracted Services	910,915.60	1,261,544.80	525,967.19	240,718.57	184,260.00
Supplies and Materials	151,273.40	241,367.94	273,358.70	138,289.40	250,606.95
Capital Outlay	74,531.23	8,073.23	99.72	7,000.00	-
Other	31,321.98	27,830.58	4,768.32	2,661.00	3,900.00
Total	3,751,727.07	3,746,857.05	2,853,467.88	2,289,632.52	2,660,700.95
% Change over Previous Yr		-0.13%	-23.84%	-19.76%	16.21%

Notes:

- Includes Multilingual/ESL and Global Education.
- Teachers include itinerant ESL teachers for schools with small ELL populations.

Non Public Schools

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	0.5	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	—	—	—	—	—
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	3.1	4.3	4.0	4.8	0.1
Trades	—	—	—	—	—
Total Staff	3.1	4.3	4.0	5.3	0.1
% Change over Previous Yr		38.71%	-8.14%	34.18%	-98.11%
Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	198,718.00	250,134.06	230,217.96	306,805.40	379,264.00
Benefits	68,865.20	88,569.19	69,355.53	89,551.78	116,415.00
Contracted Services	1,021,371.11	1,059,831.82	834,419.73	1,271,980.00	1,496,707.85
Supplies and Materials	10,949.30	12,674.88	22,672.45	75,966.80	79,482.21
Capital Outlay	2,199.39	483.87	-	-	-
Other	-	-	-	-	-
Total	1,302,103.00	1,411,693.82	1,156,665.67	1,744,303.98	2,071,869.06
% Change over Previous Yr		8.42%	-18.07%	50.80%	18.78%
Fund 04	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	-	-	-	-
Benefits	-	-	-	-	-
Contracted Services	-	-	-	-	-
Supplies and Materials	401,819.42	431,078.01	407,857.68	382,930.62	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	401,819.42	431,078.01	407,857.68	382,930.62	-
% Change over Previous Yr		7.28%	-5.39%	-6.11%	-100.00%

Notes:

- Non-Public schools are entitled to an equitable share of Title I, Title II, and Title III fundings under the Elementary and Secondary Education Act (ESEA), most recently reauthorized as the Every Student Succeeds Act (ESSA). MPS is responsible for running Title programs at sites that choose to participate.

Nutrition Center

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	2.0	2.0	2.0	2.0	2.0
AMP	5.0	5.0	8.8	7.8	10.6
Drivers	5.0	5.0	6.0	6.0	6.0
Employment Contracts	—	—	—	—	—
Engineers	9.0	9.0	8.0	3.0	3.0
ESP	—	—	0.8	0.8	—
Food Service	139.3	168.4	190.3	194.8	206.9
Grounds	—	—	—	—	—
MAAS	11.0	13.0	12.0	13.0	13.8
MACA	—	—	—	—	—
Non-Rep	1.0	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	172.3	202.4	227.9	227.4	242.3
% Change over Previous Yr		17.46%	12.58%	-0.19%	6.52%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	413.13	3,165.41	63,158.91	37,055.03	5,691.00
Benefits	60.20	475.13	12,568.36	11,743.82	1,830.00
Contracted Services	-	-	52,802.38	30,350.56	27,369.00
Supplies and Materials	-	-	17,328.92	27,432.85	-
Capital Outlay	-	-	-	464.13	-
Other	-	-	-	250.00	-
Total	473.33	3,640.54	145,858.57	107,296.39	34,890.00
% Change over Previous Yr		669.13%	3906.51%	-26.44%	-67.48%

Nutrition Center Cont.

Fund 02	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	5,666,188.83	6,390,031.41	7,194,575.98	6,934,185.56	8,366,741.00
Benefits	1,701,427.90	1,926,706.62	2,191,215.46	2,186,515.34	2,998,899.00
Contracted Services	1,394,867.85	1,660,872.06	1,298,288.72	1,434,558.50	1,721,043.00
Supplies and Materials	10,099,487.48	11,189,302.62	11,243,416.17	9,596,971.80	9,596,367.00
Capital Outlay	549,768.89	557,429.74	469,044.77	462,895.10	374,900.00
Other	9,223.48	19,373.73	19,965.45	18,097.78	3,487.00
Total	19,420,964.43	21,743,716.18	22,416,506.55	20,633,224.08	23,061,437.00
% Change over Previous Yr		11.96%	3.09%	-7.96%	11.77%
Fund 06	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	-	-	-	-
Benefits	-	-	-	-	-
Contracted Services	164,576.51	27,021.37	82,799.00	-	-
Supplies and Materials	(1,365,113.53)	(196,196.94)	(82,799.00)	-	-
Capital Outlay	1,827,376.71	421,727.83	321,134.37	291,250.44	-
Other	-	-	-	-	-
Total	626,839.69	252,552.26	321,134.37	291,250.44	-
% Change over Previous Yr		-59.71%	27.16%	-9.31%	-100.00%

Notes:

- Nutrition Center and Café at Davis Center.

Operations

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	3.0	2.0	1.0	—	—
AMP	3.5	4.5	3.5	3.0	3.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	1.0	1.0	1.0	1.0	1.0
MACA	2.0	—	1.0	1.0	0.4
Non-Rep	1.7	0.2	0.4	0.4	0.4
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	11.2	7.7	6.9	5.4	4.7
% Change over Previous Yr		-31.25%	-10.85%	-22.07%	-12.15%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	792,407.64	543,672.99	634,861.40	465,650.17	413,627.00
Benefits	220,053.99	185,741.19	300,585.05	180,252.17	146,479.00
Contracted Services	14,484,346.83	12,205,026.60	12,820,215.53	14,018,644.82	13,809,923.00
Supplies and Materials	136,798.31	350,043.47	144,960.69	500,349.71	130,534.00
Capital Outlay	129,860.02	164,608.26	1,165,797.09	1,527,795.44	1,378,233.00
Other	370,501.51	384,171.98	367,415.97	490,063.17	537,637.00
Total	16,133,968.30	13,833,264.49	15,433,835.73	17,182,755.48	16,416,433.00
% Change over Previous Yr		-14.26%	11.57%	11.33%	-4.46%
Fund 06	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,885,628.45	1,715,565.32	2,029,687.89	2,153,256.86	2,067,463.00
Benefits	467,033.35	437,248.44	570,777.78	588,017.76	744,285.00
Contracted Services	1,100,504.76	655,641.82	(161,120.74)	3,805,594.87	13,296,410.00
Supplies and Materials	(3,601,615.06)	91,274.30	519,181.53	1,588,851.84	17,500.00
Capital Outlay	5,736,187.30	840,623.75	2,109,591.02	2,206,981.47	79,779,400.00
Other	1,896,026.68	994,771.22	1,021,954.65	1,084,158.18	15,000.00
Total	7,483,765.48	4,735,124.85	6,090,072.13	11,426,860.98	95,920,058.00
% Change over Previous Yr		-36.73%	28.61%	87.63%	739.43%

Notes:

- Includes Fund 01 Information for Operations; Design & Construction; Environmental Health & Safety; Planning, Engineering & Real Estate; Facilities Administration; Risk Management; and Facilities.
- Included in Operations budget and expenses are utility costs for all MPS buildings.

Plant Maintenance

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	9.0	9.0	9.0	9.0	9.0
MAAS	1.0	1.0	1.0	1.0	1.0
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	6.0	5.3	5.3	5.3	5.3
Total Staff	16.0	15.3	15.3	15.3	15.3
% Change over Previous Yr		-4.38%	0.00%	0.00%	0.00%

Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,047,479.29	1,044,983.02	1,105,425.62	1,048,067.87	1,064,879.00
Benefits	436,398.27	446,800.43	608,745.06	459,053.37	473,354.00
Contracted Services	478,022.87	544,783.21	307,612.83	247,330.68	409,119.00
Supplies and Materials	294,708.17	290,864.21	170,145.32	115,392.56	331,298.00
Capital Outlay	89,752.49	40,428.62	32,120.19	24,385.59	-
Other	-	-	-	-	-
Total	2,346,361.09	2,367,859.49	2,224,049.02	1,894,230.07	2,278,650.00
% Change over Previous Yr		0.92%	-6.07%	-14.83%	20.29%

Fund 06	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	7,038,179.10	7,435,580.09	7,984,143.05	7,850,183.33	7,924,255.00
Benefits	4,631,324.52	5,084,055.88	5,612,023.17	5,598,168.34	5,145,510.00
Contracted Services	1,250,028.61	1,337,544.21	595,454.59	1,680,171.48	1,220,746.00
Supplies and Materials	6,082,590.01	5,750,229.27	4,894,228.73	5,492,423.90	3,845,965.00
Capital Outlay	(3,700,481.21)	(4,263,217.19)	(4,124,920.53)	(4,328,690.43)	15,000.00
Other	3,425.00	4,445.00	19,343.76	2,888.00	3,500.00
Total	15,305,066.03	15,348,637.26	14,980,272.77	16,295,144.62	18,154,976.00
% Change over Previous Yr		0.28%	-2.40%	8.78%	11.41%

Notes:

- Includes Plant Maintenance, Electric Shop, Electronics Shop, Carpenter Shop, Athletic Grounds & Trucking, Paint Shop, Pipefitting Shop, Fire Sprinkler Shop, Plumbing Shop, and Sheetmetal Shop.

Plant Operations

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	0.5	—	—	—
AMP	1.5	—	—	—	1.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	25.0	40.0	17.0	29.0	28.5
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	3.0	3.0	3.0	6.0	4.0
MACA	—	—	—	—	—
Non-Rep	0.3	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	29.8	43.5	20.0	35.0	33.5
% Change over Previous Yr		46.22%	-54.02%	75.00%	-4.29%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,303,624.29	1,870,791.88	1,187,777.42	1,906,982.60	2,267,016.00
Benefits	405,559.67	594,287.43	420,852.70	563,677.30	740,857.00
Contracted Services	707,732.04	888,446.37	931,980.90	1,125,529.76	900,092.00
Supplies and Materials	1,096,034.94	976,326.70	916,381.29	1,403,230.62	1,124,314.00
Capital Outlay	190,177.13	144,844.35	69,319.08	73,157.45	76,355.00
Other	3,719.20	2,951.00	645.00	6,524.80	6,312.00
Total	3,706,847.27	4,477,647.73	3,526,956.39	5,079,102.53	5,114,946.00
% Change over Previous Yr		20.79%	-21.23%	44.01%	0.71%

Plant Operations Cont.

Fund 02	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	54,836.97	-	201,665.81	229,708.00
Benefits	-	16,517.61	-	73,063.82	82,694.00
Contracted Services	-	9,269.94	-	-	-
Supplies and Materials	188.40	110,196.24	-	-	-
Capital Outlay	-	1,871.55	-	-	-
Other	9,036.00	196.11	-	-	-
Total	9,224.40	192,888.42	-	274,729.63	312,402.00
% Change over Previous Yr		1991.07%	-100.00%	-	13.71%
Fund 04	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	657.51	1,549.04	-	-
Benefits	-	98.17	231.36	-	-
Contracted Services	7,022.30	-	254.00	60.34	-
Supplies and Materials	51.26	523.74	49.22	(60.34)	42,000.00
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	7,073.56	1,279.42	2,083.62	-	42,000.00
% Change over Previous Yr		-81.91%	62.86%	-100.00%	-
Fund 06	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	39,121.32	13,221.98	26.16	-	-
Benefits	10,097.33	2,290.72	0.10	-	-
Contracted Services	585,183.18	44,939.17	87,850.58	42,193.63	-
Supplies and Materials	(944,402.46)	(1,145,085.76)	(77,640.60)	15,000.00	-
Capital Outlay	1,225,503.13	1,616,636.01	747,575.99	2,012,844.69	-
Other	-	-	-	-	-
Total	915,502.50	532,002.12	757,812.23	2,070,038.32	-
% Change over Previous Yr		-41.89%	42.45%	173.16%	-100.00%

Notes:

- FTE and budget does not include Engineers reported at school sites.

Research, Evaluation, Assessment & Accountability (REAA)

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	4.6	3.0	0.8	1.0	1.0
AMP	14.0	13.5	13.8	16.0	16.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	4.0	6.0	6.0	9.0	4.0
MACA	—	—	0.1	—	—
Non-Rep	3.0	—	1.0	1.0	1.0
Principals	—	—	—	—	—
Teachers	11.2	—	—	—	—
Trades	—	—	—	—	—
Total Staff	36.8	22.5	21.6	27.0	22.0
% Change over Previous Yr		-38.86%	-3.87%	24.83%	-18.52%

Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,401,564.66	2,067,457.70	1,839,845.55	2,214,341.67	2,168,157.00
Benefits	968,777.52	582,043.93	611,145.97	619,705.62	765,944.00
Contracted Services	828,058.11	779,457.46	586,755.03	823,634.50	412,591.23
Supplies and Materials	120,683.70	106,082.89	110,197.22	261,723.83	126,153.00
Capital Outlay	23,417.46	10,639.33	-	-	-
Other	308,755.56	427,149.55	1,693,734.47	1,116,277.10	1,442,130.00
Total	5,651,257.01	3,972,830.86	4,841,678.24	5,035,682.72	4,914,975.23
% Change over Previous Yr		-29.70%	21.87%	4.01%	-2.40%

Notes:

- Includes Research, Evaluation, and Assessment (REA), Integration and Special Projects, Funded Programs, Planning & Accountability, and the Office of New Schools.
- FY18 budget included \$3M in Title II carryforward from prior years.

Reserve Desk

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	—	—	—	—	—
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	1.0	1.0	4.0	2.0
Teachers	20.0	8.9	8.1	6.8	4.8
Trades	—	—	—	—	—
Total Staff	20.0	9.9	9.1	10.8	6.8
% Change over Previous Yr		-50.38%	-8.08%	18.68%	-37.04%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	122,908.70	799,125.39	60,355.72	-	-
Benefits	(46,464.14)	(30,696.66)	(83,100.19)	-	-
Contracted Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	76,444.56	768,428.73	(22,744.47)	-	-
% Change over Previous Yr		905.21%	-102.96%	-100.00%	-

School Budgets Contract Alternative Schools

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	—	—	—	—	—
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	—	—	—	—	—
% Change over Previous Yr		-	-	-	-

Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	-	-	-	-
Benefits	-	-	-	-	-
Contracted Services	4,533,833.51	6,660,257.08	5,947,101.92	5,597,406.42	5,234,324.00
Supplies and Materials	-	17,438.54	23,067.52	21,840.85	-
Capital Outlay	50.00	12,598.82	-	-	-
Other	-	-	-	-	-
Total	4,533,883.51	6,690,294.44	5,970,169.44	5,619,247.27	5,234,324.00
% Change over Previous Yr		47.56%	-10.76%	-5.88%	-6.85%

Notes:

- MPS contracts with agencies to provide services at alternative educational programs for students. The students are MPS students but the staff are hired by the agency.

Operational & Security Services

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	7.5	8.0	7.0	7.2	4.4
AMP	2.0	2.0	2.0	2.0	2.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	1.0	1.0	1.0	1.0	1.0
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	1.0	1.0	1.0	1.0	1.0
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	1.0	1.0	1.0	1.0	—
Total Staff	12.5	13.0	12.0	12.2	8.4
% Change over Previous Yr		4.02%	-7.72%	1.67%	-30.86%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,068,350.81	1,150,577.73	1,089,564.68	1,101,229.73	1,231,099.00
Benefits	335,771.82	355,689.70	414,008.71	348,823.48	433,274.00
Contracted Services	1,474,045.33	1,967,768.19	1,590,955.88	1,436,528.02	1,453,998.00
Supplies and Materials	48,889.05	70,075.10	58,201.98	43,173.45	29,960.00
Capital Outlay	39,254.08	48,632.71	37,906.79	33,118.85	-
Other	35.00	-	-	-	-
Total	2,966,346.09	3,592,743.43	3,190,638.04	2,962,873.53	3,148,331.00
% Change over Previous Yr		21.12%	-11.19%	-7.14%	6.26%

Notes:

- Includes the District Communications Center and Safety and Security.
- Includes the contract for School Resource Officers (SRO).

Special Education

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	27.5	27.2	29.0	30.0	23.5
AMP	3.0	4.0	4.7	4.7	4.5
Drivers	—	—	—	—	—
Employment Contracts	2.2	1.0	0.9	0.9	0.9
Engineers	—	—	—	—	—
ESP	22.3	34.0	30.5	27.8	27.0
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	13.0	12.0	11.0	11.2	10.0
MACA	1.0	1.0	1.0	1.0	1.0
Non-Rep	1.5	1.5	1.5	1.5	1.5
Principals	—	—	—	—	—
Teachers	246.1	121.7	246.1	253.5	240.3
Trades	—	—	—	—	—
Total Staff	316.6	202.4	324.8	330.6	308.8
% Change over Previous Yr		-36.08%	60.48%	1.79%	-6.60%

Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	24,578,772.09	16,088,361.01	26,293,076.48	26,340,181.41	26,259,521.69
Benefits	7,689,896.23	5,056,153.55	8,552,585.43	8,747,018.77	9,267,290.07
Contracted Services	3,200,593.33	5,341,301.59	3,987,153.67	3,999,247.37	4,012,286.86
Supplies and Materials	752,392.01	756,959.70	426,021.22	577,646.98	682,082.00
Capital Outlay	196,973.29	298,838.77	1,695.92	230.80	-
Other	156,727.67	195,027.11	682,423.85	365,532.26	3,913.52
Total	36,575,354.62	27,736,641.73	39,942,956.57	40,029,857.59	40,225,094.14
% Change over Previous Yr		-24.17%	44.01%	0.22%	0.49%

Fund 04	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	213,464.16	231,175.85	264,295.79	275,798.96	284,713.00
Benefits	71,374.52	81,710.78	93,139.90	96,991.28	102,495.00
Contracted Services	274.97	249.60	151.93	393.00	1,500.00
Supplies and Materials	-	2,138.94	1,482.53	7,764.29	7,882.00
Capital Outlay	-	4,700.00	-	-	-
Other	-	-	-	-	-
Total	285,113.65	319,975.17	359,070.15	380,947.53	396,590.00
% Change over Previous Yr		12.23%	12.22%	6.09%	4.11%

Notes:

- Includes Special Education, Health Services, SEA Cadre, Social Work Services, Psychology Services, Adaptive PE, Speech Language Clinicians, Occupational/Physical Therapists, and Special Ed. Monitoring and Compliance.
- During 2015-2016, School Psychologists FTE were included at school sites. Costs for Psychologists were recorded at school sites as well.

Superintendent Office

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	2.6	1.0	1.0	—	—
MACA	1.0	1.0	1.0	1.0	1.0
Non-Rep	4.0	3.0	4.0	2.0	1.0
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	7.6	5.0	6.0	3.0	2.0
% Change over Previous Yr		-34.21%	20.00%	-50.00%	-33.33%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	909,934.30	544,584.44	636,548.93	531,946.25	315,573.00
Benefits	243,888.79	167,689.22	187,939.26	114,616.82	113,606.00
Contracted Services	246,070.09	944,635.24	748,695.83	143,222.77	111,500.00
Supplies and Materials	31,805.11	40,957.89	127,609.01	9,021.12	2,000.00
Capital Outlay	610.29	1,490.19	1,331.91	951.80	-
Other	104,075.00	66,401.00	81,364.94	66,595.80	47,268.00
Total	1,536,383.58	1,765,757.98	1,783,489.88	866,354.56	589,947.00
% Change over Previous Yr		14.93%	1.00%	-51.42%	-31.90%

Notes:

- Includes the Superintendent's Office and the Office of the CEO (disbanded after 15-16).
- FY16 and FY17 include payments to WMEP in the contracted services line.

Teaching & Learning

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	8.4	7.2	6.4	5.6	—
AMP	5.0	3.0	3.0	3.0	—
Drivers	—	—	—	—	—
Employment Contracts	—	1.0	—	—	—
Engineers	—	—	—	—	—
ESP	25.8	27.1	26.0	20.1	22.1
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	9.0	4.0	3.0	2.0	1.0
MACA	—	—	1.0	1.0	1.0
Non-Rep	1.0	1.0	1.0	—	1.0
Principals	—	—	—	—	—
Teachers	30.0	19.2	21.7	13.9	22.0
Trades	—	—	—	—	—
Total Staff	79.2	62.5	62.1	45.6	47.1
% Change over Previous Yr		-21.11%	-0.67%	-26.55%	3.34%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	5,177,568.15	3,446,691.92	3,467,123.53	2,391,131.98	2,823,329.00
Benefits	1,407,688.49	949,682.05	1,130,664.75	728,046.90	1,000,278.00
Contracted Services	758,244.37	678,463.27	1,077,710.12	1,240,346.97	1,640,857.00
Supplies and Materials	730,855.08	1,115,311.37	1,408,447.94	1,776,886.12	6,518,318.00
Capital Outlay	149,182.74	40,271.01	3,434.65	2,171.80	14,080.00
Other	224,944.92	856,679.50	527,087.00	169,816.88	239,950.00
Total	8,448,483.75	7,087,099.12	7,614,467.99	6,308,400.65	12,236,812.00
% Change over Previous Yr		-16.11%	7.44%	-17.15%	93.98%

Notes:

- Includes Teaching and Learning, Elementary Education, Secondary Education, Talent Development/Advanced Academics, and AVID.
- AVID staff work directly at school sites (approx 20 FTE for FY19).
- FY19 includes budget for reading curriculum adoption.

Transportation

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	5.5	4.5	4.5	3.5	7.5
AMP	3.0	2.8	3.0	—	1.0
Drivers	187.0	184.0	174.0	171.0	179.0
Employment Contracts	—	—	—	—	—
Engineers	2.0	2.0	2.0	2.0	2.0
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	9.0	9.0	9.0	10.0	10.0
MAAS	8.3	8.3	8.0	8.0	8.0
MACA	—	—	—	—	—
Non-Rep	0.5	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	215.3	210.6	200.5	194.5	207.5
% Change over Previous Yr		-2.18%	-4.77%	-2.99%	6.68%

Department Budget					
Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	8,212,761.88	8,316,757.17	8,203,482.19	7,457,850.20	10,280,928.00
Benefits	2,108,544.67	2,168,521.54	2,568,353.30	2,097,938.48	3,281,008.00
Contracted Services	22,299,204.12	21,561,362.45	23,578,031.18	22,844,416.55	21,553,809.00
Supplies and Materials	1,291,223.76	1,188,835.09	1,651,272.86	1,073,911.81	1,022,316.00
Capital Outlay	1,067,455.64	1,223,315.66	1,165,997.01	1,332,217.99	-
Other	7,988.15	7,596.56	6,425.16	9,493.37	4,400.00
Total	34,987,178.22	34,466,388.47	37,173,561.70	34,815,828.40	36,142,461.00
% Change over Previous Yr		-1.49%	7.85%	-6.34%	3.81%

Fund 06	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4.12	-	-	-	-
Benefits	(0.01)	-	-	-	-
Contracted Services	8,145.43	-	3,149.00	-	-
Supplies and Materials	-	-	(62,535.65)	-	-
Capital Outlay	279,937.77	277,224.18	339,575.74	257,399.49	-
Other	-	-	-	-	-
Total	288,087.31	277,224.18	280,189.09	257,399.49	-
% Change over Previous Yr		-3.77%	1.07%	-8.13%	-100.00%

Notes:

- Includes Transportation and Mail Room.

Vic Mem Ice Arena

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	2.2	0.3	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	1.0	1.0	—	—	—
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	3.2	1.3	—	—	—
% Change over Previous Yr		-59.38%	-100.00%	-	-

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	163,528.04	101,583.50	596.86	-	-
Benefits	42,328.55	32,499.42	724.83	-	-
Contracted Services	145,681.00	100,928.65	61,851.59	16,888.99	-
Supplies and Materials	3,251.60	32.45	-	-	-
Capital Outlay	297.44	44.94	-	-	-
Other	425.00	700.00	-	-	-
Total	355,511.63	235,788.96	63,173.28	16,888.99	-
% Change over Previous Yr		-33.68%	-73.21%	-73.27%	-100.00%
Fund 06	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	-	-	-	-
Benefits	-	-	-	-	-
Contracted Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	72,119.07	72,119.07	72,119.07	62,585.07	-
Other	-	-	-	-	-
Total	72,119.07	72,119.07	72,119.07	62,585.07	-
% Change over Previous Yr		0.00%	0.00%	-13.22%	-100.00%

Notes:

- There are current expenses associated with Victory Memorial.



School Profiles

800 West Broadway

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	—	—	—	—	27
Poverty	0.00%	0.00%	0.00%	0.00%	79.31%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	—	—	2.8	3.5	4.0
Principal/Assistant Principals	—	—	—	1.0	—
AEs/ESPs	—	—	—	—	—
Nurses	—	—	—	—	—
Custodians	—	—	—	1.0	1.0
Social Workers	—	—	—	—	—
Media Specialists	—	—	—	—	—
Office Personnel	—	—	—	2.0	—
Total Staff	—	—	2.8	7.5	5.0
% Change over Previous Yr		-	-	167.86%	-33.33%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	-	209,541.50	547,177.41	342,826.00
Benefits	-	-	77,035.77	178,183.79	123,418.00
Contracted Services	-	-	56,836.33	18,104.18	62,542.00
Supplies and Materials	-	-	18,707.20	2,690.40	9,582.00
Capital Outlay	-	-	-	5,418.72	-
Other	-	-	-	-	-
Total	-	-	362,120.80	751,574.50	538,368.00
% Change over Previous Yr		-	-	107.55%	-28.37%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Alternative site opened mid-year 2016-2017.

Andersen Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	1220	1220	1050	936	846
Poverty	98.80%	94.30%	94.30%	94.40%	95.91%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	117.0	121.4	109.8	94.9	88.6
Principal/Assistant Principals	4.0	3.0	3.0	3.0	3.0
AEs/ESPs	45.7	44.9	46.4	38.4	35.1
Nurses	1.0	1.0	1.4	1.5	1.4
Custodians	9.0	9.0	7.0	8.0	8.0
Social Workers	6.2	5.8	5.8	5.8	6.0
Media Specialists	—	1.0	1.0	1.0	—
Office Personnel	4.8	4.8	3.8	3.8	3.8
Total Staff	187.7	190.9	178.2	156.4	145.9
% Change over Previous Yr		1.74%	-6.65%	-12.23%	-6.74%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	10,650,816.55	11,005,688.53	10,205,365.92	9,010,967.92	9,179,062.40
Benefits	3,461,818.73	3,656,857.81	3,514,868.77	3,030,818.23	3,296,067.40
Contracted Services	90,621.49	115,829.40	93,282.97	69,252.62	61,434.00
Supplies and Materials	89,901.76	93,880.40	227,446.66	105,193.07	111,263.00
Capital Outlay	8,493.55	27,754.66	1,545.50	1,545.50	—
Other	4,590.45	62,237.64	—	—	—
Total	14,306,242.53	14,962,248.44	14,042,509.82	12,217,777.34	12,647,826.80
% Change over Previous Yr		4.59%	-6.15%	-12.99%	3.52%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Anishinabe Acad.

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	344	295	298	202	211
Poverty	96.50%	98.00%	98.00%	92.80%	94.55%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	31.8	32.1	30.6	23.2	23.6
Principal/Assistant Principals	1.0	2.0	2.0	2.0	1.0
AEs/ESPs	13.0	17.1	17.2	15.2	14.0
Nurses	0.1	0.1	0.3	0.3	0.3
Custodians	—	—	—	—	1.0
Social Workers	1.0	1.0	2.0	2.0	2.0
Media Specialists	—	0.9	0.9	—	—
Office Personnel	3.6	4.2	3.9	2.8	2.8
Total Staff	50.5	57.4	56.8	45.5	44.6
% Change over Previous Yr		13.62%	-0.92%	-19.91%	-1.98%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,751,683.39	3,178,093.69	3,201,438.79	2,642,763.01	2,744,560.30
Benefits	896,867.41	1,071,403.72	1,084,496.00	849,810.36	984,659.30
Contracted Services	63,898.57	85,814.01	47,754.57	62,790.54	17,435.00
Supplies and Materials	48,757.05	35,101.05	68,439.78	73,427.24	14,460.00
Capital Outlay	18,038.54	5,028.19	3,879.50	843.00	-
Other	3,454.60	6,736.59	48,521.25	29,442.79	14,040.00
Total	3,782,699.56	4,382,177.25	4,454,529.89	3,659,076.94	3,775,154.60
% Change over Previous Yr		15.85%	1.65%	-17.86%	3.17%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Anthony Middle

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	640	656	688	742	786
Poverty	38.60%	43.00%	43.00%	43.70%	41.88%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	42.7	44.4	43.3	44.0	43.2
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	9.7	9.4	10.1	9.5	10.1
Nurses	0.6	0.6	0.6	0.7	0.5
Custodians	5.0	5.0	5.0	3.0	3.0
Social Workers	2.0	1.5	1.5	1.5	1.5
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	3.0	2.8	2.6	2.8	2.3
Total Staff	65.0	66.7	66.1	64.5	63.5
% Change over Previous Yr		2.60%	-0.91%	-2.36%	-1.60%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,907,913.24	4,104,171.57	4,193,220.33	4,167,899.40	4,294,882.50
Benefits	1,291,329.87	1,389,240.86	1,464,304.26	1,432,588.89	1,535,579.50
Contracted Services	67,050.66	72,112.75	60,383.16	80,438.32	44,174.00
Supplies and Materials	34,842.77	59,823.75	55,178.37	66,790.66	67,621.00
Capital Outlay	6,552.96	66,454.30	14,713.14	11,639.78	-
Other	-	4,648.00	4,015.50	742.50	-
Total	5,307,689.50	5,696,451.23	5,791,814.77	5,760,099.55	5,942,257.00
% Change over Previous Yr		7.32%	1.67%	-0.55%	3.16%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Anwatin Middle

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	641	618	608	556	574
Poverty	82.60%	81.50%	81.50%	74.20%	71.35%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	58.2	61.4	57.3	50.0	48.7
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	22.5	24.3	22.9	20.2	18.2
Nurses	0.8	0.8	0.9	0.9	0.8
Custodians	6.0	5.0	4.0	4.0	4.0
Social Workers	2.6	3.0	2.8	2.6	1.6
Media Specialists	—	1.0	1.0	—	—
Office Personnel	4.7	4.7	4.4	3.2	2.7
Total Staff	96.8	102.2	95.3	82.8	78.0
% Change over Previous Yr		5.61%	-6.73%	-13.09%	-5.85%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	5,452,999.64	5,996,912.37	5,627,787.30	4,888,481.11	4,940,800.80
Benefits	1,766,873.23	1,973,122.38	1,926,105.37	1,582,926.13	1,774,045.80
Contracted Services	61,707.00	112,306.54	88,042.80	69,306.97	26,329.00
Supplies and Materials	51,494.36	43,130.45	47,844.62	41,807.99	33,419.00
Capital Outlay	3,167.44	9,746.59	-	-	-
Other	35.00	370.89	45.00	-	-
Total	7,336,276.66	8,135,589.22	7,689,825.09	6,582,522.20	6,774,594.60
% Change over Previous Yr		10.90%	-5.48%	-14.40%	2.92%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Armatage Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	608	588	600	600	593
Poverty	27.60%	26.70%	26.70%	25.20%	26.47%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	34.8	36.2	35.1	34.1	33.0
Principal/Assistant Principals	1.0	1.0	2.0	2.0	2.0
AEs/ESPs	9.2	9.1	10.4	10.4	11.3
Nurses	0.4	0.5	0.4	0.4	0.5
Custodians	4.0	3.0	3.0	3.0	2.0
Social Workers	1.2	1.2	1.2	1.2	1.2
Media Specialists	—	0.7	—	—	—
Office Personnel	2.1	2.1	2.1	2.1	1.6
Total Staff	52.8	53.9	54.2	53.2	51.6
% Change over Previous Yr		2.11%	0.65%	-1.84%	-3.09%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,083,750.34	3,381,380.11	3,516,890.50	3,437,136.11	3,367,234.50
Benefits	960,898.05	1,059,261.06	1,210,146.59	1,127,660.97	1,208,284.50
Contracted Services	28,839.75	27,447.46	23,719.55	22,754.44	20,049.00
Supplies and Materials	23,756.81	24,900.44	31,633.68	42,837.58	17,933.00
Capital Outlay	2,628.70	2,824.19	1,140.70	1,140.70	-
Other	-	225.00	-	-	-
Total	4,099,873.65	4,496,038.26	4,783,531.02	4,631,529.80	4,613,501.00
% Change over Previous Yr		9.66%	6.39%	-3.18%	-0.39%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Bancroft Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	533	544	518	524	525
Poverty	88.20%	86.80%	86.80%	81.60%	82.54%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	47.3	51.6	49.5	47.9	45.3
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	21.3	18.2	18.8	19.0	17.2
Nurses	1.0	1.0	1.0	1.0	1.0
Custodians	3.0	3.0	3.0	3.0	3.0
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	0.5	1.0	1.0	1.0	1.0
Office Personnel	1.9	1.9	1.9	1.8	1.8
Total Staff	78.0	79.7	78.2	76.7	72.3
% Change over Previous Yr		2.23%	-1.94%	-1.87%	-5.79%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,496,107.32	4,884,912.59	4,862,696.23	4,679,303.07	4,609,201.00
Benefits	1,486,885.94	1,657,194.91	1,782,419.74	1,563,119.17	1,652,185.00
Contracted Services	91,924.07	77,817.63	103,764.09	59,673.70	39,202.00
Supplies and Materials	51,524.69	73,547.79	108,591.01	63,279.30	94,948.00
Capital Outlay	11,455.17	13,179.28	2,560.31	4,355.31	-
Other	2,445.25	945.25	333.33	-	334.00
Total	6,140,342.44	6,707,597.45	6,860,364.71	6,369,730.55	6,395,870.00
% Change over Previous Yr		9.24%	2.28%	-7.15%	0.41%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Barton Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	759	724	732	732	734
Poverty	26.40%	33.90%	33.90%	42.40%	45.57%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	38.8	40.6	41.7	40.8	41.4
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	8.2	8.5	7.8	9.8	10.2
Nurses	0.4	0.6	0.6	0.6	0.6
Custodians	4.0	4.0	4.0	3.0	3.0
Social Workers	1.0	1.0	2.0	2.0	2.0
Media Specialists	—	—	—	—	1.0
Office Personnel	2.6	2.6	2.6	2.7	2.6
Total Staff	57.0	59.3	60.7	60.9	62.7
% Change over Previous Yr		4.09%	2.38%	0.28%	3.06%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,720,043.77	3,940,927.56	4,216,270.04	3,981,284.36	4,117,670.60
Benefits	1,232,611.95	1,315,424.18	1,498,034.43	1,349,515.42	1,480,962.60
Contracted Services	85,264.82	126,030.71	114,761.80	120,375.72	2,623.00
Supplies and Materials	28,025.54	58,813.72	42,474.33	28,592.48	5,522.00
Capital Outlay	929.50	8,351.95	702.50	702.50	-
Other	-	-	333.33	-	-
Total	5,066,875.58	5,449,548.11	5,872,576.43	5,480,470.48	5,606,778.20
% Change over Previous Yr		7.55%	7.76%	-6.68%	2.30%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Bethune Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	368	312	312	312	279
Poverty	99.70%	97.60%	97.60%	97.90%	95.39%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	37.4	36.6	33.9	34.1	32.4
Principal/Assistant Principals	2.0	2.0	2.0	2.0	1.5
AEs/ESPs	15.8	17.2	22.3	19.9	18.3
Nurses	0.4	0.5	0.5	0.5	0.5
Custodians	3.0	3.0	2.0	2.0	2.0
Social Workers	1.5	1.5	2.0	2.5	2.5
Media Specialists	—	1.0	—	—	—
Office Personnel	3.5	2.8	2.8	2.8	2.8
Total Staff	63.5	64.6	65.5	63.8	60.0
% Change over Previous Yr		1.77%	1.30%	-2.62%	-5.96%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,220,840.22	3,592,402.02	3,482,596.36	3,517,548.72	3,677,015.50
Benefits	1,074,233.05	1,167,407.00	1,203,180.93	1,189,572.06	1,306,601.50
Contracted Services	61,706.51	61,035.46	61,891.39	39,030.31	42,400.00
Supplies and Materials	60,683.52	66,905.64	84,286.11	65,378.99	83,628.00
Capital Outlay	16,721.56	3,292.00	6,561.95	1,278.95	2,000.00
Other	-	-	-	-	-
Total	4,434,184.86	4,891,042.12	4,838,516.74	4,812,809.03	5,111,645.00
% Change over Previous Yr		10.30%	-1.07%	-0.53%	6.21%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Bryn Mawr Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	405	367	361	360	316
Poverty	83.10%	85.20%	85.20%	80.00%	85.53%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	44.8	43.7	35.1	35.2	29.0
Principal/Assistant Principals	1.0	2.0	2.0	1.0	1.0
AEs/ESPs	21.3	22.9	24.1	18.7	17.6
Nurses	0.4	0.6	0.7	0.6	0.6
Custodians	4.0	4.0	3.0	3.0	3.0
Social Workers	3.4	2.8	3.0	2.8	2.8
Media Specialists	0.2	1.0	1.0	1.0	1.0
Office Personnel	2.3	2.6	2.6	2.7	2.7
Total Staff	77.4	79.7	71.5	65.0	57.7
% Change over Previous Yr		2.89%	-10.27%	-9.12%	-11.17%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,357,390.56	4,278,192.39	3,897,067.43	3,419,434.66	3,560,568.60
Benefits	1,473,437.47	1,479,608.54	1,366,061.37	1,172,313.81	1,276,262.60
Contracted Services	21,854.07	26,281.18	43,690.78	21,291.44	78,800.00
Supplies and Materials	29,961.26	31,679.03	42,998.07	18,303.99	27,795.00
Capital Outlay	2,085.20	3,674.47	1,485.50	1,485.50	-
Other	99.00	-	-	-	-
Total	5,884,827.56	5,819,435.61	5,351,303.15	4,632,829.40	4,943,426.20
% Change over Previous Yr		-1.11%	-8.04%	-13.43%	6.70%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Burroughs Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	787	751	765	758	751
Poverty	12.00%	11.70%	11.70%	14.60%	15.14%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	42.0	42.4	41.0	40.4	38.1
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	9.0	5.9	5.9	5.4	6.6
Nurses	0.5	0.8	1.0	1.0	1.0
Custodians	4.0	4.0	3.0	3.0	4.0
Social Workers	1.3	1.2	1.2	1.4	1.4
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	2.2	2.2	1.8	2.0	1.6
Total Staff	60.9	59.4	56.8	56.2	55.7
% Change over Previous Yr		-2.44%	-4.40%	-1.06%	-0.87%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,831,260.83	3,990,880.30	4,055,874.37	3,989,121.12	3,777,094.00
Benefits	1,249,710.68	1,325,640.10	1,392,342.60	1,335,706.79	1,359,159.00
Contracted Services	32,547.13	37,619.70	30,475.49	29,280.79	13,300.00
Supplies and Materials	86,135.42	72,812.17	62,847.49	34,077.27	103,840.00
Capital Outlay	6,558.30	6,549.30	5,968.30	5,968.30	-
Other	-	-	-	-	-
Total	5,206,212.36	5,433,501.57	5,547,508.25	5,394,154.27	5,253,393.00
% Change over Previous Yr		4.37%	2.10%	-2.76%	-2.61%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Cityview Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	174	299	369	301	298
Poverty	97.50%	89.80%	89.80%	90.60%	92.45%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	20.8	29.3	34.3	31.7	32.3
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	9.7	14.7	23.3	18.8	15.8
Nurses	—	—	—	—	0.6
Custodians	3.0	3.0	3.0	4.0	4.0
Social Workers	1.6	1.8	2.0	2.0	1.8
Media Specialists	—	1.0	—	—	—
Office Personnel	1.9	2.6	2.6	2.6	2.6
Total Staff	38.9	54.4	67.1	61.1	59.1
% Change over Previous Yr		39.63%	23.49%	-9.00%	-3.27%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,900.00	2,768,248.25	3,467,155.78	3,277,660.86	3,573,892.60
Benefits	357.01	941,072.14	1,230,385.09	1,139,009.16	1,282,777.60
Contracted Services	-	48,709.72	63,989.79	42,681.31	64,700.00
Supplies and Materials	-	36,835.25	45,094.20	33,281.69	45,728.00
Capital Outlay	-	4,778.26	4,207.50	-	-
Other	-	-	5,877.83	110.00	2,500.00
Total	2,257.01	3,799,643.62	4,816,710.19	4,492,743.02	4,969,598.20
% Change over Previous Yr		168248.55%	26.77%	-6.73%	10.61%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Dowling Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	515	515	501	487	485
Poverty	39.00%	46.20%	46.20%	45.10%	54.11%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	38.1	39.7	38.3	35.2	33.4
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	20.9	19.0	20.5	20.3	20.2
Nurses	0.8	0.8	1.0	1.0	1.0
Custodians	4.0	4.0	3.0	4.0	4.0
Social Workers	0.8	0.8	1.0	1.0	1.0
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	2.8	2.8	2.9	2.8	1.8
Total Staff	68.4	69.2	68.7	66.3	63.4
% Change over Previous Yr		1.12%	-0.64%	-3.53%	-4.32%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,319,056.71	4,411,231.38	4,416,099.59	4,143,195.83	3,771,334.00
Benefits	1,399,363.08	1,443,139.37	1,536,005.31	1,375,808.66	1,353,927.00
Contracted Services	27,807.33	46,472.64	55,966.41	54,960.54	17,900.00
Supplies and Materials	26,953.81	40,725.11	142,559.25	38,979.96	18,610.00
Capital Outlay	5,599.14	11,365.26	4,019.01	3,381.59	-
Other	3,345.25	10,120.00	333.33	-	1,500.00
Total	5,782,125.32	5,963,053.76	6,154,982.90	5,616,326.58	5,163,271.00
% Change over Previous Yr		3.13%	3.22%	-8.75%	-8.07%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

ECSE

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	—	—	—	—	—
Poverty	0.00%	63.50%	63.50%	57.20%	57.20%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	66.7	74.9	63.0	64.1	62.6
Principal/Assistant Principals	1.0	1.0	1.0	1.0	—
AEs/ESPs	19.5	20.6	18.5	18.8	17.7
Nurses	2.8	2.8	2.8	2.8	2.8
Custodians	—	—	—	—	—
Social Workers	4.2	4.2	4.2	4.1	4.1
Media Specialists	—	—	—	—	—
Office Personnel	1.8	1.8	1.0	1.0	1.0
Total Staff	96.0	105.3	90.5	91.8	88.2
% Change over Previous Yr		9.64%	-14.02%	1.41%	-3.95%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	6,162,134.70	7,171,040.69	6,252,659.43	6,133,431.49	6,206,217.80
Benefits	2,088,922.79	2,451,473.89	2,097,148.84	2,076,156.39	2,224,580.80
Contracted Services	70,022.51	95,435.73	116,061.45	135,738.21	125,450.00
Supplies and Materials	48,933.77	41,087.54	127,776.30	47,404.57	64,744.00
Capital Outlay	4,681.50	42,116.17	1,039.00	1,039.00	-
Other	8,016.87	5,247.33	23,308.96	18,639.43	200.00
Total	8,382,712.14	9,806,401.35	8,617,993.98	8,412,409.09	8,621,192.60
% Change over Previous Yr		16.98%	-12.12%	-2.39%	2.48%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

ECSE staff are split between two locations. For FY 18 that is North High School and Wilder. Custodians are reported at building sites instead of under ECSE.

Edison High School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	853	825	892	945	950
Poverty	90.80%	85.40%	85.40%	77.60%	78.37%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	74.0	81.1	80.8	83.6	83.1
Principal/Assistant Principals	2.0	3.0	3.0	3.0	3.0
AEs/ESPs	32.5	34.4	37.1	39.8	42.5
Nurses	1.0	1.0	1.6	1.0	1.1
Custodians	8.0	8.0	8.0	7.0	7.0
Social Workers	4.0	4.0	4.0	4.0	4.0
Media Specialists	—	1.0	1.0	1.0	0.2
Office Personnel	7.0	7.1	7.2	8.2	5.0
Total Staff	128.4	139.6	142.7	147.6	145.9
% Change over Previous Yr		8.65%	2.23%	3.45%	-1.12%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	7,146,139.06	8,185,129.78	7,945,043.42	8,288,996.67	9,143,268.10
Benefits	2,319,859.40	2,691,483.47	2,717,926.07	2,864,067.47	3,282,947.10
Contracted Services	213,937.35	302,537.39	393,793.00	283,327.15	242,609.00
Supplies and Materials	153,474.92	137,859.19	208,855.81	99,342.02	165,747.00
Capital Outlay	6,389.15	34,745.84	784,264.91	(19,064.05)	6,070.00
Other	15,458.00	5,075.50	7,203.40	6,608.25	10,000.00
Total	9,855,257.88	11,356,831.17	12,057,086.61	11,523,277.51	12,850,641.20
% Change over Previous Yr		15.24%	6.17%	-4.43%	11.52%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Emerson Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	539	530	519	512	510
Poverty	79.10%	83.20%	83.20%	74.50%	75.60%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	38.9	43.2	41.0	38.7	37.3
Principal/Assistant Principals	1.0	1.0	2.0	2.0	1.0
AEs/ESPs	11.0	13.4	13.0	12.6	9.6
Nurses	0.2	0.5	0.5	0.5	0.5
Custodians	2.0	1.0	1.0	2.5	2.5
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	2.4	2.3	2.4	3.0	1.8
Total Staff	56.5	63.4	61.9	61.3	54.7
% Change over Previous Yr		12.15%	-2.29%	-1.08%	-10.77%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,181,890.67	3,683,556.11	3,588,558.07	3,567,979.22	3,683,669.50
Benefits	1,030,595.03	1,253,367.76	1,459,300.10	1,282,690.32	1,321,861.50
Contracted Services	60,471.27	43,320.34	61,212.87	58,398.23	27,396.00
Supplies and Materials	48,711.90	44,703.80	58,571.17	37,670.08	8,382.00
Capital Outlay	29,598.99	2,487.27	914.97	843.00	-
Other	69.00	929.22	1,053.33	220.00	250.00
Total	4,351,336.86	5,028,364.50	5,169,610.51	4,947,800.85	5,041,559.00
% Change over Previous Yr		15.56%	2.81%	-4.29%	1.89%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

FAIR High School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	—	343	138	265	215
Poverty	0.00%	43.81%	50.00%	51.80%	54.63%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	—	23.4	16.6	15.3	13.2
Principal/Assistant Principals	—	2.0	2.0	1.0	1.0
AEs/ESPs	—	6.6	3.9	1.6	6.0
Nurses	—	0.3	—	—	0.6
Custodians	1.0	—	1.0	3.0	3.0
Social Workers	—	1.8	0.8	0.8	1.0
Media Specialists	—	—	—	—	—
Office Personnel	—	5.5	3.7	3.8	2.0
Total Staff	1.0	39.6	28.0	25.5	26.8
% Change over Previous Yr		3860.00%	-29.29%	-9.11%	5.30%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	2,025,335.15	1,459,466.10	1,406,218.35	1,650,262.60
Benefits	-	646,820.38	538,207.06	487,792.60	592,027.60
Contracted Services	-	328,081.05	160,098.10	156,776.46	102,610.00
Supplies and Materials	-	24,466.34	41,564.04	21,480.03	38,448.00
Capital Outlay	-	15,210.44	-	-	-
Other	-	1,375.99	-	590.00	-
Total	-	3,041,289.35	2,199,335.30	2,072,857.44	2,383,348.20
% Change over Previous Yr		-	-27.68%	-5.75%	14.98%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

FAIR was part of WMEP until the 2015-2016 school year when they joined MPS.

Field Middle School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	512	509	512	502	509
Poverty	25.20%	20.60%	20.60%	25.60%	19.37%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	28.2	28.2	25.9	26.6	25.8
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	6.7	6.9	6.9	6.9	8.3
Nurses	0.3	0.3	0.3	0.3	0.3
Custodians	3.0	3.0	3.0	3.0	3.0
Social Workers	0.8	0.8	1.0	1.0	1.0
Media Specialists	—	0.8	—	—	—
Office Personnel	1.8	1.8	1.8	1.8	1.8
Total Staff	42.8	43.8	40.9	41.6	42.2
% Change over Previous Yr		2.43%	-6.62%	1.71%	1.35%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,735,904.45	2,806,875.77	2,633,248.84	2,534,418.48	2,740,667.30
Benefits	887,432.31	946,489.90	936,825.90	885,599.50	985,579.30
Contracted Services	46,604.52	21,697.45	26,131.92	49,630.66	23,326.00
Supplies and Materials	24,541.77	29,161.97	35,374.03	35,071.76	9,376.00
Capital Outlay	7,740.62	14,815.39	8,690.23	3,028.25	-
Other	349.89	-	1,669.00	1,005.89	-
Total	3,702,573.56	3,819,040.48	3,641,939.92	3,508,754.54	3,758,948.60
% Change over Previous Yr		3.15%	-4.64%	-3.66%	7.13%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Folwell Arts School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	864	847	841	840	843
Poverty	86.00%	84.70%	84.70%	86.20%	88.19%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	72.1	74.9	72.5	70.1	66.8
Principal/Assistant Principals	3.0	3.0	3.0	3.0	3.0
AEs/ESPs	18.9	17.7	22.9	23.0	22.8
Nurses	1.0	1.0	1.0	1.0	1.0
Custodians	3.0	3.0	3.0	5.0	5.0
Social Workers	2.4	2.1	2.1	2.1	2.2
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	4.3	4.3	3.8	3.6	3.6
Total Staff	104.7	107.0	109.3	108.8	105.4
% Change over Previous Yr		2.14%	2.20%	-0.49%	-3.17%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	6,675,786.96	6,931,099.00	7,163,526.91	6,745,784.06	6,788,619.00
Benefits	2,181,478.27	2,333,880.61	2,473,526.43	2,348,238.31	2,433,320.00
Contracted Services	136,519.77	138,093.61	93,970.90	93,729.78	98,988.00
Supplies and Materials	127,478.93	159,248.83	151,221.15	96,130.38	55,838.00
Capital Outlay	96,124.61	108,438.86	43,047.75	51,749.88	7.00
Other	-	-	1,085.33	-	-
Total	9,217,388.54	9,670,760.91	9,926,378.47	9,335,632.41	9,376,772.00
% Change over Previous Yr		4.92%	2.64%	-5.95%	0.44%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Franklin Middle School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	—	288	352	390	426
Poverty	0.00%	95.00%	96.10%	92.10%	87.38%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	—	35.4	33.7	32.2	33.0
Principal/Assistant Principals	—	2.0	2.0	2.0	2.0
AEs/ESPs	—	12.4	14.0	15.6	16.9
Nurses	—	0.5	0.5	0.5	0.6
Custodians	—	—	—	4.0	4.0
Social Workers	—	2.0	2.0	2.0	2.0
Media Specialists	—	1.0	—	—	—
Office Personnel	—	4.4	4.3	2.9	2.8
Total Staff	—	57.7	56.5	59.2	61.4
% Change over Previous Yr		-	-2.03%	4.81%	3.63%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,604.99	3,218,617.84	3,242,340.15	3,153,130.88	3,785,166.60
Benefits	1,028.31	1,049,200.50	1,151,212.95	1,032,532.53	1,355,679.60
Contracted Services	29.56	65,907.02	36,086.76	115,089.66	16,869.00
Supplies and Materials	-	105,494.74	108,475.23	101,494.92	117,745.00
Capital Outlay	-	21,603.28	-	11,453.87	-
Other	-	510.00	6,776.00	2,100.00	-
Total	3,662.86	4,461,333.38	4,544,891.09	4,415,801.86	5,275,460.20
% Change over Previous Yr		121699.18%	1.87%	-2.84%	19.47%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Franklin Middle School reopened in 2015-2016 with grades 6 and 7. Grade 8 was added in 2016-2017.

Green Central

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	560	336	331	318	296
Poverty	94.90%	94.30%	94.30%	91.90%	93.66%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	52.9	41.8	40.3	40.6	39.1
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	20.2	18.6	20.6	18.3	18.3
Nurses	0.6	1.0	1.0	0.5	0.6
Custodians	4.0	4.0	4.0	2.0	2.0
Social Workers	1.0	2.0	2.0	2.0	2.0
Media Specialists	2.0	1.0	1.0	1.0	1.0
Office Personnel	2.6	3.4	2.8	1.8	1.8
Total Staff	85.3	73.8	73.7	68.2	66.9
% Change over Previous Yr		-13.54%	-0.12%	-7.49%	-1.88%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,460,639.22	3,915,686.25	4,022,072.13	3,958,832.64	4,199,532.60
Benefits	1,483,309.82	1,241,750.41	1,408,583.33	1,333,938.75	1,507,422.60
Contracted Services	63,371.13	103,243.79	77,549.69	38,206.05	40,378.00
Supplies and Materials	56,488.33	37,655.83	87,427.40	35,814.15	71,196.00
Capital Outlay	6,134.51	8,235.80	4,919.60	1,264.50	-
Other	195.00	7,508.78	49,394.34	29,859.31	-
Total	6,070,138.01	5,314,080.86	5,649,946.49	5,397,915.40	5,818,529.20
% Change over Previous Yr		-12.46%	6.32%	-4.46%	7.79%

Notes:

“Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages. The grade configuration at Green changed during the 2015-2016 school. Green was a PK-8 during 2014-2015, but to coincide with the opening/expansion of Justice Page (then Ramsey) during 2015-2016 the grade configuration changed to PK-5. This explains the significant change in enrollment.

Hale Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	653	623	630	636	647
Poverty	16.60%	17.80%	17.80%	12.70%	13.72%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	34.1	35.9	35.5	34.6	34.7
Principal/Assistant Principals	1.0	1.0	1.0	2.0	2.0
AEs/ESPs	6.0	6.0	7.3	7.9	7.7
Nurses	0.3	0.4	0.4	0.4	0.4
Custodians	3.0	3.0	2.0	3.0	3.0
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	1.8	2.1	2.1	1.6	1.8
Total Staff	47.2	50.4	50.3	51.5	51.5
% Change over Previous Yr		6.77%	-0.30%	2.32%	0.11%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,267,886.81	3,473,218.05	3,471,666.31	3,529,182.61	3,370,861.40
Benefits	1,062,622.16	1,146,878.54	1,168,507.82	1,164,645.65	1,211,224.40
Contracted Services	38,151.70	55,263.85	62,499.06	67,921.55	20,321.00
Supplies and Materials	20,694.35	37,704.37	40,752.89	19,918.69	9,538.00
Capital Outlay	1,547.40	36,075.84	1,262.00	1,215.37	-
Other	-	561.60	-	-	-
Total	4,390,902.42	4,749,702.25	4,744,688.08	4,782,883.87	4,611,944.80
% Change over Previous Yr		8.17%	-0.11%	0.81%	-3.57%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Hall Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	408	336	336	231	206
Poverty	87.50%	90.20%	90.20%	89.10%	93.78%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	41.1	39.5	37.7	26.2	25.3
Principal/Assistant Principals	2.0	2.0	2.0	2.0	1.5
AEs/ESPs	11.7	12.7	12.1	12.3	16.9
Nurses	0.8	0.5	0.5	0.5	0.4
Custodians	3.0	3.0	3.0	3.0	3.0
Social Workers	1.8	1.4	1.4	0.9	1.3
Media Specialists	—	1.0	—	0.8	0.6
Office Personnel	2.9	2.9	2.9	2.6	3.2
Total Staff	63.3	63.0	59.7	48.3	52.2
% Change over Previous Yr		-0.38%	-5.37%	-19.04%	8.07%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,840,181.29	3,653,814.30	3,155,524.22	2,558,669.64	3,182,527.40
Benefits	1,223,953.78	1,222,773.38	1,180,256.34	865,037.22	1,120,327.40
Contracted Services	56,419.33	41,497.06	50,381.00	46,773.49	40,743.00
Supplies and Materials	44,578.93	34,346.21	48,599.89	25,364.15	28,060.00
Capital Outlay	3,957.12	2,248.00	2,248.00	2,248.00	-
Other	495.00	-	-	-	-
Total	5,169,585.44	4,954,678.95	4,437,009.45	3,498,092.50	4,371,657.80
% Change over Previous Yr		-4.16%	-10.45%	-21.16%	24.97%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Harrison High School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	73	66	40	25	25
Poverty	96.60%	96.70%	96.70%	88.00%	96.97%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	12.9	15.4	12.2	11.9	12.9
Principal/Assistant Principals	1.0	1.0	2.0	2.0	2.0
AEs/ESPs	17.3	24.8	17.4	17.4	16.6
Nurses	1.0	1.0	1.0	1.0	1.0
Custodians	2.0	2.0	2.0	2.0	2.0
Social Workers	2.0	2.0	2.0	2.0	2.0
Media Specialists	—	—	—	—	—
Office Personnel	2.0	2.8	1.9	2.5	2.0
Total Staff	38.2	49.1	38.5	38.8	38.5
% Change over Previous Yr		28.59%	-21.50%	0.84%	-0.80%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,698,795.57	2,111,514.09	2,051,078.45	1,966,893.46	2,350,593.00
Benefits	536,667.70	633,614.00	676,800.23	653,667.84	838,336.00
Contracted Services	50,854.27	34,800.31	34,468.50	14,577.48	21,346.00
Supplies and Materials	36,366.67	33,975.00	32,819.30	26,126.73	25,961.00
Capital Outlay	13,646.70	89,434.39	8,958.84	160.89	3,400.00
Other	-	-	-	-	-
Total	2,336,330.91	2,903,337.79	2,804,125.32	2,661,426.40	3,239,636.00
% Change over Previous Yr		24.27%	-3.42%	-5.09%	21.73%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Henry High School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	1298	1144	1075	1175	980
Poverty	89.80%	87.60%	87.60%	78.20%	77.61%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	90.2	98.2	98.3	97.6	82.4
Principal/Assistant Principals	3.0	3.0	3.0	3.0	3.0
AEs/ESPs	27.2	30.2	30.6	32.4	32.5
Nurses	1.0	1.0	1.0	1.0	1.2
Custodians	7.0	7.0	7.0	7.0	7.0
Social Workers	3.8	4.0	4.0	4.0	4.0
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	8.1	8.6	8.9	7.8	6.8
Total Staff	140.3	152.9	153.7	153.8	137.8
% Change over Previous Yr		9.03%	0.54%	0.01%	-10.35%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	8,766,367.87	9,713,021.06	9,513,706.04	9,407,431.86	8,815,200.20
Benefits	2,815,036.69	3,202,950.73	3,304,831.46	3,176,117.64	3,162,857.20
Contracted Services	322,170.82	299,224.17	224,851.69	289,960.06	450,890.86
Supplies and Materials	238,411.56	298,022.36	199,301.67	164,403.68	124,385.00
Capital Outlay	98,621.31	182,438.03	24,496.88	13,508.96	9,120.00
Other	5,290.00	10,740.00	13,082.97	-	5,900.00
Total	12,245,898.25	13,706,396.35	13,280,270.71	13,051,422.20	12,568,353.26
% Change over Previous Yr		11.93%	-3.11%	-1.72%	-3.70%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Heritage Academy

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	—	220	230	150	187
Poverty	0.00%	92.00%	92.20%	92.90%	94.18%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	—	21.2	16.1	14.7	17.2
Principal/Assistant Principals	—	1.0	1.0	1.0	1.0
AEs/ESPs	—	5.3	4.1	1.4	1.8
Nurses	—	—	0.2	0.2	—
Custodians	2.0	2.0	—	2.5	2.5
Social Workers	—	—	—	—	0.2
Media Specialists	—	—	0.2	—	0.5
Office Personnel	—	4.3	2.4	3.3	3.9
Total Staff	2.0	33.7	24.1	23.1	27.1
% Change over Previous Yr		1585.00%	-28.57%	-3.98%	17.36%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	1,123,020.38	1,358,808.74	1,321,688.98	1,784,681.00
Benefits	-	373,528.32	444,941.00	416,420.28	639,735.00
Contracted Services	-	376,870.85	45,989.58	20,590.20	28,969.00
Supplies and Materials	-	38,178.30	23,167.59	8,226.65	17,778.00
Capital Outlay	-	97,803.85	899.64	-	-
Other	-	-	380.00	-	-
Total	-	2,009,401.70	1,874,186.55	1,766,926.11	2,471,163.00
% Change over Previous Yr		-	-6.73%	-5.72%	39.86%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Heritage was a contract alternative school during the 2014-2015 school year. During that time, they were still housed in an MPS building.

Hiawatha Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	234	225	234	234	253
Poverty	54.90%	39.90%	39.90%	31.20%	33.60%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	19.4	18.8	16.6	16.4	15.9
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	10.4	7.7	6.8	6.9	7.0
Nurses	0.4	0.7	0.4	0.4	0.4
Custodians	2.0	2.0	2.0	2.0	2.0
Social Workers	1.0	1.0	0.6	0.4	0.6
Media Specialists	0.2	0.7	0.4	0.4	0.4
Office Personnel	2.9	2.3	2.3	1.6	1.8
Total Staff	37.3	34.2	30.1	29.1	29.0
% Change over Previous Yr		-8.41%	-12.00%	-3.22%	-0.26%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,204,572.87	2,186,031.52	1,804,469.60	1,826,042.98	1,784,760.40
Benefits	706,872.53	706,716.82	635,751.70	589,517.62	640,602.40
Contracted Services	25,160.05	19,922.94	15,806.08	13,381.67	9,200.00
Supplies and Materials	21,191.78	19,954.64	12,511.91	10,907.55	7,388.00
Capital Outlay	562.00	3,207.44	562.00	562.00	-
Other	439.75	3,604.85	-	-	-
Total	2,958,798.99	2,939,438.21	2,469,101.29	2,440,411.82	2,441,950.80
% Change over Previous Yr		-0.65%	-16.00%	-1.16%	0.06%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Since poverty rate fell below 35%, the school lost Title I funding for the 2017-2018 school year.

Hmong Academy Middle School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	538	528	525	487	473
Poverty	90.20%	89.80%	89.80%	85.00%	86.87%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	52.9	58.5	55.5	53.3	49.3
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	19.6	25.6	26.6	28.0	24.6
Nurses	0.6	1.0	1.0	1.0	1.0
Custodians	4.0	4.0	2.0	4.0	4.0
Social Workers	1.8	1.8	1.8	2.0	1.3
Media Specialists	0.4	—	—	—	—
Office Personnel	3.6	3.3	3.7	3.7	2.6
Total Staff	84.9	96.2	92.6	94.0	84.8
% Change over Previous Yr		13.30%	-3.77%	1.49%	-9.72%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,624,112.62	5,121,466.10	5,145,497.39	5,256,662.47	5,305,300.00
Benefits	1,525,044.24	1,679,429.98	1,783,570.20	1,834,210.06	1,905,382.00
Contracted Services	55,265.35	76,230.35	66,845.50	65,368.94	56,897.00
Supplies and Materials	110,212.94	52,524.77	62,047.01	54,246.50	112,116.00
Capital Outlay	4,334.32	15,660.86	1,715.35	773.93	-
Other	1,099.00	-	-	99.00	-
Total	6,320,068.46	6,945,312.06	7,059,675.45	7,211,360.90	7,379,695.00
% Change over Previous Yr		9.89%	1.65%	2.15%	2.33%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Hospital Agencies

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	18	18	110	110	110
Poverty	100.00%	98.00%	98.00%	100.00%	97.06%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	11.4	11.2	10.8	10.5	11.1
Principal/Assistant Principals	1.0	1.0	1.0	1.0	—
AEs/ESPs	—	—	—	—	—
Nurses	—	—	—	—	—
Custodians	—	—	—	—	—
Social Workers	—	—	—	—	—
Media Specialists	—	—	—	—	—
Office Personnel	1.5	1.5	1.7	1.2	1.0
Total Staff	13.9	13.7	13.5	12.7	12.1
% Change over Previous Yr		-1.44%	-1.46%	-5.93%	-4.72%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,082,937.19	1,088,805.33	1,039,278.22	951,963.42	893,816.00
Benefits	343,067.42	348,327.71	349,179.25	335,775.65	315,587.00
Contracted Services	81,529.77	5,922.46	8,030.14	6,371.85	6,491.00
Supplies and Materials	12,209.13	17,496.73	29,081.94	22,517.37	11,046.00
Capital Outlay	24,768.45	8,990.80	-	-	-
Other	-	-	-	-	-
Total	1,544,511.96	1,469,543.03	1,425,569.55	1,316,628.29	1,226,940.00
% Change over Previous Yr		-4.85%	-2.99%	-7.64%	-6.81%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Howe Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	182	203	193	208	226
Poverty	0.00%	47.40%	47.40%	39.70%	41.74%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	12.3	14.5	12.9	13.9	14.0
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	6.1	5.5	6.2	6.9	7.4
Nurses	0.2	0.1	0.3	0.3	0.3
Custodians	2.0	2.0	1.0	2.0	2.0
Social Workers	0.6	0.6	0.9	0.4	0.6
Media Specialists	0.2	0.1	0.4	0.5	0.4
Office Personnel	2.1	3.8	1.6	2.0	1.8
Total Staff	24.5	27.6	24.3	27.0	27.5
% Change over Previous Yr		12.33%	-11.75%	10.93%	1.85%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,484,913.93	1,662,108.10	1,557,592.14	1,682,666.43	1,687,249.30
Benefits	481,280.32	548,600.93	549,570.80	542,266.82	605,466.30
Contracted Services	10,943.57	15,137.42	11,563.36	13,770.94	11,575.00
Supplies and Materials	15,758.44	15,557.94	12,034.64	14,189.04	7,536.00
Capital Outlay	-	21.65	-	-	-
Other	99.95	3,224.00	-	-	-
Total	1,992,996.20	2,244,650.04	2,130,760.94	2,252,893.23	2,311,826.60
% Change over Previous Yr		12.63%	-5.07%	5.73%	2.62%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Jefferson Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	731	722	679	576	470
Poverty	95.10%	94.80%	94.80%	91.10%	91.70%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	68.9	71.4	61.8	56.8	47.5
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	30.7	29.9	31.2	21.6	23.9
Nurses	0.6	0.8	1.0	1.0	1.0
Custodians	5.0	5.0	4.0	5.0	5.0
Social Workers	2.8	2.8	2.0	2.0	0.8
Media Specialists	—	2.0	2.0	1.0	1.0
Office Personnel	3.1	3.2	3.8	2.7	2.7
Total Staff	113.1	117.1	107.8	92.1	83.8
% Change over Previous Yr		3.55%	-7.93%	-14.55%	-8.98%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	6,279,178.24	6,557,695.55	5,992,036.05	5,232,147.66	5,044,558.00
Benefits	2,058,216.84	2,202,880.88	2,107,063.66	1,784,425.43	1,811,322.00
Contracted Services	53,658.14	51,056.55	80,238.93	100,510.72	34,286.00
Supplies and Materials	88,116.33	50,525.48	142,567.56	128,258.65	25,067.00
Capital Outlay	5,643.48	4,181.10	2,021.50	1,001.00	-
Other	-	-	-	-	-
Total	8,484,813.03	8,866,339.56	8,323,927.70	7,246,343.46	6,915,233.00
% Change over Previous Yr		4.50%	-6.12%	-12.95%	-4.57%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Jenny Lind Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	526	486	438	418	404
Poverty	93.70%	92.30%	92.30%	89.80%	85.32%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	48.4	50.0	51.9	44.3	40.8
Principal/Assistant Principals	2.0	3.0	3.0	2.0	2.0
AEs/ESPs	16.5	16.4	19.0	23.3	22.8
Nurses	0.4	0.5	0.5	0.5	0.6
Custodians	4.0	4.0	3.0	4.0	4.0
Social Workers	2.0	2.8	2.8	2.6	3.0
Media Specialists	—	1.0	1.0	—	—
Office Personnel	4.8	3.8	3.8	3.7	3.3
Total Staff	78.1	81.5	85.0	80.3	76.5
% Change over Previous Yr		4.38%	4.26%	-5.44%	-4.79%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,424,201.69	4,816,765.72	5,024,594.74	4,370,682.40	4,762,563.60
Benefits	1,442,230.73	1,565,147.81	1,739,296.80	1,430,287.02	1,709,322.60
Contracted Services	56,678.34	112,861.53	110,084.52	141,524.06	80,907.00
Supplies and Materials	79,193.24	54,689.51	62,504.94	69,355.97	59,579.00
Capital Outlay	9,729.54	4,661.72	3,250.40	1,124.00	-
Other	3,770.00	4,854.55	67,562.72	36,039.58	-
Total	6,015,803.54	6,558,980.84	7,007,294.12	6,049,013.03	6,612,372.20
% Change over Previous Yr		9.03%	6.84%	-13.68%	9.31%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Justice Page Middle School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	608	768	768	814	843
Poverty	41.60%	32.20%	32.20%	43.80%	46.40%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	34.9	53.6	50.6	50.0	49.5
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	8.6	18.0	14.5	18.0	20.7
Nurses	0.4	0.5	0.7	0.7	0.7
Custodians	—	—	1.0	4.5	4.5
Social Workers	0.6	1.2	1.5	1.6	1.6
Media Specialists	—	—	—	—	—
Office Personnel	1.5	1.6	3.8	3.9	2.8
Total Staff	48.0	77.0	74.0	80.6	81.8
% Change over Previous Yr		60.40%	-3.82%	8.95%	1.45%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,894,153.32	4,472,635.15	4,456,443.95	4,713,927.30	5,108,880.70
Benefits	950,153.50	1,540,553.56	1,517,694.82	1,577,092.52	1,831,133.70
Contracted Services	51,705.45	63,535.12	80,895.15	91,054.22	53,385.00
Supplies and Materials	39,954.15	54,111.23	56,003.19	103,742.25	49,329.00
Capital Outlay	18,533.39	6,186.19	-	3,738.44	-
Other	590.00	884.99	2,496.00	200.98	-
Total	3,955,089.81	6,137,906.24	6,113,533.11	6,489,755.71	7,042,728.40
% Change over Previous Yr		55.19%	-0.40%	6.15%	8.52%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

School was renamed for the 2017-18 school year.

Kenny Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	437	447	488	467	462
Poverty	36.80%	34.10%	34.10%	24.00%	21.96%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	25.2	26.5	27.6	26.7	26.9
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	9.3	8.3	11.0	8.1	8.1
Nurses	0.3	0.2	0.3	0.3	0.3
Custodians	3.0	3.0	3.0	2.0	2.0
Social Workers	1.0	0.9	1.1	1.0	0.9
Media Specialists	—	1.0	—	—	—
Office Personnel	2.5	2.6	1.8	1.8	1.7
Total Staff	42.3	43.5	45.7	40.8	40.8
% Change over Previous Yr		2.76%	5.23%	-10.75%	0.04%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,552,617.55	2,668,910.00	2,850,932.21	2,720,866.94	2,646,879.82
Benefits	843,141.25	881,671.01	966,165.96	893,965.51	949,671.85
Contracted Services	26,871.30	34,261.17	35,728.47	35,003.70	-
Supplies and Materials	17,155.65	18,052.87	18,723.48	26,856.22	-
Capital Outlay	3,368.34	13,793.00	1,147.81	562.00	-
Other	-	-	-	-	-
Total	3,443,154.09	3,616,688.05	3,872,697.94	3,677,254.37	3,596,551.67
% Change over Previous Yr		5.04%	7.08%	-5.05%	-2.19%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Kenwood Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	472	477	467	412	388
Poverty	28.30%	24.90%	24.90%	21.50%	23.97%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	26.7	26.4	24.0	23.5	19.7
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	5.2	5.0	6.0	2.3	3.3
Nurses	0.3	0.3	0.3	0.3	0.3
Custodians	2.0	2.0	2.0	2.0	2.0
Social Workers	1.0	1.0	1.0	0.9	0.9
Media Specialists	—	1.0	1.0	1.0	0.6
Office Personnel	2.6	2.5	2.8	2.8	1.8
Total Staff	38.7	39.2	38.2	33.7	29.5
% Change over Previous Yr		1.19%	-2.65%	-11.58%	-12.52%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,619,873.82	2,740,583.46	2,663,742.50	2,372,489.55	2,016,692.30
Benefits	820,393.65	864,818.47	886,773.83	739,138.39	722,349.30
Contracted Services	20,453.58	29,791.99	35,315.40	27,752.56	17,300.00
Supplies and Materials	14,539.49	15,987.77	16,081.02	10,692.98	22,142.51
Capital Outlay	1,392.71	1,349.31	1,349.31	1,349.31	-
Other	-	-	-	-	-
Total	3,476,653.26	3,652,530.99	3,603,262.06	3,151,422.79	2,778,484.11
% Change over Previous Yr		5.06%	-1.35%	-12.54%	-11.83%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Lake Harriet Lower Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	520	505	510	520	519
Poverty	7.70%	6.30%	6.30%	5.60%	5.57%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	27.7	28.5	28.4	27.6	26.5
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	8.0	9.1	9.1	6.2	6.2
Nurses	0.4	0.4	0.5	0.4	0.4
Custodians	2.0	2.0	1.0	3.0	3.0
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	—	1.0	1.0	—	—
Office Personnel	1.5	1.5	1.8	1.6	1.6
Total Staff	41.6	44.5	43.8	40.8	39.7
% Change over Previous Yr		7.05%	-1.68%	-6.88%	-2.70%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,777,440.11	2,961,024.61	3,129,920.35	2,916,632.35	2,601,219.40
Benefits	920,490.29	1,013,484.95	1,123,891.34	998,021.67	933,550.40
Contracted Services	29,249.59	34,393.04	27,927.02	28,219.29	8,027.00
Supplies and Materials	13,313.83	21,953.05	19,448.68	6,250.54	10,240.00
Capital Outlay	6,871.20	17,785.36	562.00	562.00	-
Other	-	-	-	-	-
Total	3,747,365.02	4,048,641.01	4,301,749.39	3,949,685.85	3,553,036.80
% Change over Previous Yr		8.04%	6.25%	-8.18%	-10.04%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Lake Harriet Upper Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	640	643	672	672	640
Poverty	8.70%	8.80%	8.80%	13.60%	7.39%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	31.3	34.8	33.1	32.7	31.0
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	14.4	12.4	13.5	13.0	13.1
Nurses	0.4	0.4	0.5	0.6	0.6
Custodians	3.0	3.0	2.0	3.0	3.0
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	—	—	—	—	—
Office Personnel	1.6	1.9	2.0	1.7	1.6
Total Staff	53.7	55.5	54.1	54.0	52.3
% Change over Previous Yr		3.25%	-2.47%	-0.23%	-3.11%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,352,155.22	3,525,462.30	3,534,872.61	3,482,363.46	3,271,422.60
Benefits	1,082,635.65	1,185,996.24	1,233,311.01	1,171,611.76	1,174,776.60
Contracted Services	43,945.24	52,178.96	41,335.70	39,662.02	7,360.00
Supplies and Materials	24,796.98	28,409.84	26,081.92	22,666.13	22,664.00
Capital Outlay	6,115.00	1,022.00	2,385.00	843.00	-
Other	400.00	-	-	-	-
Total	4,510,048.09	4,793,069.34	4,837,986.24	4,717,146.37	4,476,223.20
% Change over Previous Yr		6.28%	0.94%	-2.50%	-5.11%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Lake Nokomis - Keewaydin Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	408	435	438	453	480
Poverty	56.20%	57.40%	57.40%	50.70%	48.71%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	28.3	30.2	28.1	29.5	28.6
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	10.6	9.6	10.5	10.5	10.2
Nurses	0.2	0.4	0.4	0.4	0.4
Custodians	2.0	2.0	2.0	3.0	3.0
Social Workers	0.9	1.0	1.0	1.0	1.0
Media Specialists	—	0.4	0.4	0.5	0.5
Office Personnel	1.8	1.7	1.7	1.8	1.8
Total Staff	44.8	46.3	45.1	47.6	46.4
% Change over Previous Yr		3.40%	-2.69%	5.62%	-2.52%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,591,708.19	2,835,123.99	2,658,126.48	2,831,583.44	2,914,880.40
Benefits	832,948.10	935,965.56	920,874.78	938,670.02	1,046,743.40
Contracted Services	38,695.07	32,642.03	55,989.04	41,450.42	13,077.00
Supplies and Materials	35,360.83	21,965.62	18,859.31	11,314.52	12,125.00
Capital Outlay	11,478.61	2,613.20	562.00	562.00	-
Other	-	-	-	-	-
Total	3,510,190.80	3,828,310.40	3,654,411.61	3,823,580.40	3,986,825.80
% Change over Previous Yr		9.06%	-4.54%	4.63%	4.27%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Lake Nokomis - Wenonah Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	312	296	300	296	307
Poverty	52.40%	42.90%	42.90%	36.20%	42.67%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	20.0	20.5	18.8	18.5	18.2
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	9.1	9.9	8.3	9.5	9.3
Nurses	0.2	0.2	0.2	0.2	—
Custodians	2.0	2.0	2.0	2.0	2.0
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	—	0.5	0.5	0.5	0.5
Office Personnel	2.1	2.1	1.3	1.3	1.3
Total Staff	35.3	37.2	33.0	34.0	33.3
% Change over Previous Yr		5.18%	-11.12%	2.82%	-2.06%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,109,959.39	2,244,936.96	2,126,903.17	2,141,605.15	2,043,546.00
Benefits	693,148.16	751,624.45	759,110.45	752,654.16	734,507.00
Contracted Services	27,723.46	29,231.72	27,465.39	27,228.17	9,710.00
Supplies and Materials	19,099.56	26,354.78	12,927.05	10,891.02	7,251.00
Capital Outlay	3,222.50	741.50	702.50	702.50	-
Other	-	-	-	-	-
Total	2,853,153.07	3,052,889.41	2,927,108.55	2,933,081.00	2,795,014.00
% Change over Previous Yr		7.00%	-4.12%	0.20%	-4.71%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Longfellow

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	110	110	95	85	85
Poverty	95.70%	91.80%	91.80%	91.30%	97.70%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	11.1	13.0	12.2	10.1	9.9
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	0.9	2.6	2.6	2.4	3.4
Nurses	0.1	0.1	0.1	0.2	0.1
Custodians	2.0	2.0	1.0	2.0	—
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	—	—	—	—	—
Office Personnel	2.6	2.6	2.6	2.6	2.6
Total Staff	18.7	22.3	20.5	19.4	18.1
% Change over Previous Yr		19.03%	-8.08%	-5.49%	-6.71%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,103,488.22	1,331,655.60	1,399,770.50	1,217,100.50	1,214,891.10
Benefits	358,403.34	456,323.56	509,102.09	407,740.90	434,789.10
Contracted Services	22,634.53	23,320.61	18,949.69	21,086.89	36,613.00
Supplies and Materials	14,630.69	14,309.70	19,542.60	6,390.73	10,932.00
Capital Outlay	2,048.92	1,808.50	140.50	140.50	-
Other	2,375.00	350.00	52.00	59.00	4,000.00
Total	1,503,580.71	1,827,767.97	1,947,557.38	1,652,518.52	1,701,225.20
% Change over Previous Yr		21.56%	6.55%	-15.15%	2.95%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Loring Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	398	381	387	379	392
Poverty	66.10%	68.70%	68.70%	60.20%	65.53%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	27.6	29.2	28.5	27.5	27.8
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	8.1	9.3	9.6	7.9	7.9
Nurses	0.3	0.7	0.4	0.4	0.5
Custodians	4.0	3.0	3.0	2.5	2.5
Social Workers	1.0	0.9	0.9	1.0	1.0
Media Specialists	—	—	—	—	—
Office Personnel	2.7	2.7	3.3	2.5	2.7
Total Staff	44.7	46.8	46.8	42.8	43.4
% Change over Previous Yr		4.70%	0.00%	-8.49%	1.39%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,701,307.26	2,928,744.61	2,946,676.88	2,816,346.20	2,772,373.50
Benefits	864,680.65	968,347.23	1,155,632.09	922,023.32	995,429.50
Contracted Services	17,174.08	22,019.81	36,945.23	38,761.52	11,008.00
Supplies and Materials	22,855.92	24,609.61	19,914.24	17,499.91	10,163.00
Capital Outlay	1,486.40	1,707.38	956.15	702.50	-
Other	-	-	-	-	-
Total	3,607,504.31	3,945,428.64	4,160,124.59	3,795,333.45	3,788,974.00
% Change over Previous Yr		9.37%	5.44%	-8.77%	-0.17%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Lucy Laney Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	675	427	420	387	414
Poverty	98.90%	97.80%	97.80%	92.00%	86.49%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	63.9	50.2	49.8	46.8	43.7
Principal/Assistant Principals	3.0	2.0	2.0	2.0	2.0
AEs/ESPs	19.8	16.2	19.8	16.9	18.4
Nurses	0.7	0.7	0.7	0.7	0.7
Custodians	4.0	4.0	4.0	4.0	4.0
Social Workers	3.0	2.0	2.0	2.0	2.0
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	4.7	4.0	4.1	3.2	2.5
Total Staff	99.1	80.2	83.3	76.6	74.3
% Change over Previous Yr		-19.08%	3.97%	-8.04%	-3.13%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	5,527,033.13	4,505,638.35	4,823,102.00	4,473,463.64	4,706,134.70
Benefits	1,820,099.38	1,514,537.14	1,699,508.33	1,550,798.97	1,690,259.70
Contracted Services	92,405.96	109,935.30	99,208.68	70,133.71	34,170.00
Supplies and Materials	37,977.67	31,177.49	54,585.21	59,076.04	44,880.68
Capital Outlay	7,807.19	8,889.41	2,171.86	2,428.00	-
Other	4,410.22	2,889.19	59,310.66	33,511.10	-
Total	7,489,733.55	6,173,066.88	6,737,886.74	6,189,411.46	6,475,445.08
% Change over Previous Yr		-17.58%	9.15%	-8.14%	4.62%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

The grade configuration at Laney changed during the 2015-2016 school. Laney was a PK-8 during 2014-2015, but when Franklin opened during 2015-2016 the grade configuration changed to PK-5. This explains the significant change in enrollment.

Lyndale Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	569	515	515	486	488
Poverty	76.40%	71.90%	71.90%	63.60%	62.99%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	44.4	45.1	44.5	38.2	34.8
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	12.7	13.5	13.5	8.4	8.4
Nurses	0.6	0.5	0.6	0.5	0.5
Custodians	3.0	3.0	3.0	4.0	3.5
Social Workers	1.4	1.4	1.5	1.2	1.2
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	2.9	2.9	2.9	3.5	2.3
Total Staff	67.0	69.4	69.0	58.8	53.6
% Change over Previous Yr		3.52%	-0.58%	-14.72%	-8.79%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,051,989.98	4,302,497.75	4,343,012.11	3,730,675.03	3,576,077.50
Benefits	1,325,213.69	1,450,542.00	1,600,421.23	1,259,129.22	1,282,940.50
Contracted Services	53,379.55	44,709.08	41,608.80	36,939.83	44,438.00
Supplies and Materials	55,725.05	31,241.59	40,046.59	28,828.65	31,057.00
Capital Outlay	4,178.66	34,519.43	10,853.00	2,107.50	-
Other	75.00	-	(926.00)	-	-
Total	5,490,561.93	5,863,509.85	6,035,015.73	5,057,680.23	4,934,513.00
% Change over Previous Yr		6.79%	2.92%	-16.19%	-2.44%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	702	703	726	731	730
Poverty	45.20%	47.30%	47.30%	50.50%	55.06%

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	42.0	45.7	48.8	47.9	48.5
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	15.2	14.7	19.0	14.9	17.8
Nurses	0.3	0.6	0.6	0.6	0.7
Custodians	3.0	3.0	3.0	3.0	3.0
Social Workers	1.0	0.8	1.0	0.8	1.0
Media Specialists	—	—	—	1.0	—
Office Personnel	3.2	3.2	3.2	2.5	1.8
Total Staff	66.7	70.0	77.5	72.7	74.8
% Change over Previous Yr		5.01%	10.78%	-6.26%	2.87%

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,995,293.57	4,316,569.35	4,816,097.03	4,679,475.27	4,767,042.70
Benefits	1,321,438.65	1,435,193.09	1,661,564.96	1,523,122.29	1,710,643.70
Contracted Services	52,036.56	52,812.21	57,477.54	88,846.52	15,500.00
Supplies and Materials	43,252.99	42,198.65	98,384.27	30,120.87	50,448.00
Capital Outlay	9,109.98	6,055.74	9,656.24	6,055.74	-
Other	4,250.00	-	6,510.81	3,593.70	4,000.00
Total	5,425,381.75	5,852,829.03	6,649,690.85	6,331,214.39	6,547,634.40
% Change over Previous Yr		7.88%	13.61%	-4.79%	3.42%

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Mpls Metro - St. Joes

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	51	51	52	52	52
Poverty	100.00%	97.80%	97.80%	100.00%	100.00%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	8.2	9.8	9.4	10.2	5.1
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	7.5	8.3	6.8	7.0	3.8
Nurses	0.1	0.1	0.1	—	0.1
Custodians	—	—	—	—	—
Social Workers	2.0	2.0	2.0	1.0	—
Media Specialists	—	—	—	—	—
Office Personnel	0.5	0.5	0.5	0.5	1.0
Total Staff	19.3	21.7	19.8	19.7	11.0
% Change over Previous Yr		12.18%	-8.78%	-0.25%	-44.42%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	990,601.69	1,233,666.57	1,059,784.61	1,083,656.81	672,897.10
Benefits	332,309.61	391,208.17	342,551.54	347,130.22	239,426.10
Contracted Services	21,647.47	8,351.26	12,925.62	8,493.06	13,400.00
Supplies and Materials	13,339.82	14,041.55	19,461.85	7,136.72	82,776.00
Capital Outlay	-	714.66	3,037.70	-	-
Other	-	80.34	-	-	60,362.00
Total	1,357,898.59	1,648,062.54	1,437,761.33	1,446,416.81	1,068,861.20
% Change over Previous Yr		21.37%	-12.76%	0.60%	-26.10%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

This program is housed in a Catholic Charities building. Custodial services are provided by Catholic Charities.

Nelle Stone Johnson Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	779	492	456	426	381
Poverty	95.40%	92.00%	92.00%	94.30%	98.12%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	68.5	56.5	50.8	49.0	45.3
Principal/Assistant Principals	3.0	2.0	2.0	2.0	2.0
AEs/ESPs	17.8	11.5	13.6	16.0	17.6
Nurses	0.6	0.8	0.8	0.8	0.8
Custodians	4.0	4.0	4.0	4.0	4.0
Social Workers	3.0	1.8	2.0	2.0	2.8
Media Specialists	—	—	1.0	1.0	—
Office Personnel	2.6	2.5	2.5	2.5	2.6
Total Staff	99.6	79.1	76.7	77.3	75.0
% Change over Previous Yr		-20.54%	-3.10%	0.84%	-2.96%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	5,756,400.14	4,765,452.07	4,692,540.47	4,741,092.20	4,784,873.80
Benefits	1,915,464.64	1,605,060.38	1,655,170.76	1,623,453.30	1,718,520.80
Contracted Services	40,191.62	18,680.58	20,441.39	42,027.97	30,545.00
Supplies and Materials	44,877.04	56,035.54	35,377.88	29,734.13	51,414.00
Capital Outlay	16,723.95	4,715.00	3,372.00	3,372.00	-
Other	-	-	-	-	-
Total	7,773,657.39	6,449,943.57	6,406,902.50	6,439,679.60	6,585,353.60
% Change over Previous Yr		-17.03%	-0.67%	0.51%	2.26%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

The grade configuration at NSJ changed during the 2015-2016 school. NSJ was a PK-8 during 2014-2015, but when Franklin opened during 2015-2016 the grade configuration changed to PK-5. This explains the significant change in enrollment.

North High School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	286	413	295	435	455
Poverty	90.60%	89.50%	89.50%	83.20%	80.59%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	6.8	37.6	38.7	43.7	46.3
Principal/Assistant Principals	—	2.0	2.0	2.0	2.0
AEs/ESPs	0.9	12.8	14.1	15.1	18.8
Nurses	—	0.2	0.8	0.8	1.0
Custodians	—	6.0	5.0	5.0	5.0
Social Workers	0.6	1.6	1.6	1.6	1.6
Media Specialists	—	0.8	1.0	1.0	1.0
Office Personnel	2.2	6.0	4.1	5.6	4.8
Total Staff	10.5	67.0	67.3	74.8	80.5
% Change over Previous Yr		536.41%	0.50%	11.15%	7.59%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,466,815.32	3,344,394.23	3,723,199.96	4,070,802.14	4,968,382.00
Benefits	815,164.84	1,134,989.91	1,363,533.39	1,419,401.76	1,786,793.00
Contracted Services	80,047.82	126,482.28	69,236.87	103,402.21	36,201.00
Supplies and Materials	49,459.87	99,245.38	119,480.53	77,110.65	64,369.00
Capital Outlay	-	7,479.90	6,069.77	979.14	15,665.00
Other	4,929.00	-	1,630.00	125.00	-
Total	3,416,416.85	4,712,591.70	5,283,150.52	5,671,820.90	6,871,410.00
% Change over Previous Yr		37.94%	12.11%	7.36%	21.15%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

During the 2014-2015 school year both the old North and the new North existed. The Principal, nurses, and custodians were recorded at the old site. Beginning in 2015-2016, all expenses were recorded at the new site.

Northeast Middle School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	670	586	544	516	505
Poverty	80.90%	82.30%	82.30%	76.20%	76.73%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	53.1	50.6	47.8	43.6	36.6
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	22.1	24.8	20.5	21.1	23.5
Nurses	0.8	0.8	0.8	0.8	1.0
Custodians	6.0	6.0	5.0	6.0	6.0
Social Workers	3.0	2.0	2.0	2.0	2.0
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	4.6	4.6	4.3	2.9	2.6
Total Staff	91.5	91.8	83.4	79.4	74.7
% Change over Previous Yr		0.27%	-9.10%	-4.81%	-5.88%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	5,207,800.36	5,318,461.03	5,055,622.12	4,675,594.37	4,357,447.00
Benefits	1,753,410.31	1,789,230.06	1,829,288.45	1,628,665.12	1,559,930.00
Contracted Services	61,328.41	90,206.87	142,655.11	58,734.27	74,116.00
Supplies and Materials	42,151.21	51,435.11	48,773.41	34,430.55	144,376.00
Capital Outlay	13,430.35	68,579.75	983.50	983.50	-
Other	-	7,355.00	475.00	6,495.20	-
Total	7,078,120.64	7,325,267.82	7,077,797.59	6,404,903.01	6,135,869.00
% Change over Previous Yr		3.49%	-3.38%	-9.51%	-4.20%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Northrop Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	476	497	523	503	492
Poverty	49.10%	36.30%	36.30%	24.30%	23.90%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	28.4	29.1	29.1	29.2	27.1
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	9.4	10.2	12.2	12.1	8.0
Nurses	0.2	0.8	0.4	0.4	0.4
Custodians	3.0	3.0	2.0	2.0	2.0
Social Workers	0.8	0.9	1.0	0.6	0.4
Media Specialists	—	0.6	0.6	—	—
Office Personnel	2.3	2.2	1.8	1.8	1.8
Total Staff	45.1	47.8	48.1	47.0	40.7
% Change over Previous Yr		6.02%	0.65%	-2.26%	-13.44%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,676,674.11	2,911,539.32	2,861,635.67	2,695,344.23	2,610,749.40
Benefits	878,771.16	927,183.96	985,891.95	896,895.33	935,813.40
Contracted Services	28,838.16	34,901.01	65,433.79	70,988.34	20,367.00
Supplies and Materials	7,045.07	17,706.40	23,791.57	28,971.58	12,199.00
Capital Outlay	15,426.35	103.66	-	-	-
Other	3,500.00	-	-	-	-
Total	3,610,254.85	3,891,434.36	3,936,752.98	3,692,199.48	3,579,128.80
% Change over Previous Yr		7.79%	1.16%	-6.21%	-3.06%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Olsen Middle School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	339	272	310	342	373
Poverty	92.80%	93.40%	93.40%	84.80%	87.43%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	30.7	30.7	30.0	31.2	31.7
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	12.5	14.8	13.8	12.8	13.8
Nurses	0.5	0.5	0.5	0.5	0.4
Custodians	4.0	4.0	3.0	4.0	4.0
Social Workers	1.4	1.2	1.0	1.0	1.0
Media Specialists	—	0.6	0.8	0.8	0.5
Office Personnel	2.9	2.4	1.8	1.8	2.8
Total Staff	54.0	56.2	52.9	54.1	56.2
% Change over Previous Yr		4.22%	-5.87%	2.24%	3.79%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,900,349.52	3,026,557.95	2,944,626.27	2,981,223.31	3,527,401.40
Benefits	957,100.31	1,024,402.43	1,081,837.85	1,009,767.22	1,257,139.40
Contracted Services	38,132.81	50,719.02	48,756.21	62,072.32	77,092.00
Supplies and Materials	40,343.32	44,119.53	30,671.72	36,769.11	29,390.00
Capital Outlay	12,668.96	907.38	702.50	702.50	-
Other	-	-	-	-	-
Total	3,948,594.91	4,146,706.31	4,106,594.55	4,090,534.46	4,891,022.80
% Change over Previous Yr		5.02%	-0.97%	-0.39%	19.57%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Pillsbury Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	572	518	462	391	342
Poverty	88.80%	83.70%	83.70%	77.20%	79.62%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	53.5	54.4	46.2	35.9	32.6
Principal/Assistant Principals	2.0	2.0	2.0	1.0	1.0
AEs/ESPs	16.6	15.7	14.6	13.7	14.2
Nurses	0.6	0.7	0.7	0.6	0.5
Custodians	3.0	3.0	2.0	3.0	3.0
Social Workers	1.6	2.0	2.0	1.0	1.0
Media Specialists	—	1.5	0.9	1.0	—
Office Personnel	3.8	3.8	3.8	3.8	2.6
Total Staff	81.1	83.2	72.2	60.0	54.8
% Change over Previous Yr		2.50%	-13.13%	-16.94%	-8.63%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,941,587.57	5,273,959.76	4,679,386.33	3,820,383.19	3,383,036.50
Benefits	1,603,698.93	1,759,059.65	1,653,980.53	1,314,441.73	1,215,929.50
Contracted Services	27,848.75	30,247.66	41,295.71	33,079.35	34,377.00
Supplies and Materials	45,498.16	52,336.87	24,765.36	20,182.08	53,392.00
Capital Outlay	23,261.22	11,884.21	5,606.58	5,606.58	-
Other	133.93	-	-	-	-
Total	6,642,028.56	7,127,488.15	6,405,034.51	5,193,692.93	4,686,735.00
% Change over Previous Yr		7.31%	-10.14%	-18.91%	-9.76%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Pratt Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	253	294	283	274	291
Poverty	76.40%	69.00%	69.00%	60.30%	64.13%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	19.5	21.3	21.0	18.5	18.5
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	5.4	4.2	7.0	7.3	7.4
Nurses	0.2	0.3	0.3	0.3	—
Custodians	2.0	2.0	2.0	2.0	2.0
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	—	—	—	—	—
Office Personnel	2.1	2.4	2.3	2.3	1.8
Total Staff	31.2	32.1	34.6	32.3	31.7
% Change over Previous Yr		2.88%	7.67%	-6.51%	-2.09%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,760,849.13	1,917,115.08	2,032,061.65	1,890,766.70	1,949,886.00
Benefits	574,555.28	653,624.67	765,845.04	643,106.43	700,115.00
Contracted Services	13,142.85	18,516.95	27,451.90	29,035.15	15,446.00
Supplies and Materials	21,820.64	18,435.33	19,998.89	18,428.17	9,236.00
Capital Outlay	11,846.05	562.00	562.00	562.00	-
Other	1,204.00	79.00	-	-	-
Total	2,383,417.95	2,608,333.04	2,845,919.48	2,581,898.45	2,674,683.00
% Change over Previous Yr		9.44%	9.11%	-9.28%	3.59%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Riverbend

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	115	95	105	81	79
Poverty	98.90%	95.50%	95.50%	92.40%	88.61%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	23.9	26.4	25.5	23.9	24.1
Principal/Assistant Principals	1.0	1.0	1.0	2.0	2.0
AEs/ESPs	40.0	36.1	39.4	36.5	36.9
Nurses	1.0	1.0	1.0	1.0	1.0
Custodians	3.0	3.0	3.0	3.0	3.0
Social Workers	4.0	4.0	4.0	4.6	4.6
Media Specialists	—	—	—	—	—
Office Personnel	2.4	2.3	2.3	2.0	1.5
Total Staff	75.3	73.9	76.2	73.0	73.1
% Change over Previous Yr		-1.90%	3.15%	-4.19%	0.10%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	3,231,092.07	3,349,828.28	3,633,097.66	3,551,552.18	4,031,979.00
Benefits	1,066,930.60	1,158,996.75	1,273,514.06	1,236,163.19	1,439,872.00
Contracted Services	52,060.01	11,288.57	21,118.75	12,234.81	12,703.00
Supplies and Materials	24,525.20	20,522.49	22,607.02	32,195.56	19,346.00
Capital Outlay	1,294.85	8,149.72	-	150.41	-
Other	-	-	-	-	-
Total	4,375,902.73	4,548,785.81	4,950,337.49	4,832,296.15	5,503,900.00
% Change over Previous Yr		3.95%	8.83%	-2.38%	13.90%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Roosevelt High School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	985	996	915	1000	947
Poverty	86.40%	75.40%	75.40%	64.70%	64.09%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	81.4	92.1	86.5	84.2	80.3
Principal/Assistant Principals	2.0	2.0	3.0	3.0	3.0
AEs/ESPs	21.3	24.8	25.2	26.1	29.8
Nurses	0.8	1.0	1.0	1.0	1.0
Custodians	10.0	9.0	5.0	7.0	7.0
Social Workers	2.8	3.0	3.0	3.0	3.0
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	7.3	9.3	9.2	8.5	7.8
Total Staff	125.7	142.2	133.9	133.7	132.8
% Change over Previous Yr		13.14%	-5.85%	-0.09%	-0.69%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	7,290,326.74	8,436,109.83	8,043,003.78	7,948,407.19	8,470,287.00
Benefits	2,327,901.08	2,735,247.89	3,004,780.98	2,573,160.99	3,040,125.00
Contracted Services	298,006.56	219,963.18	204,402.01	225,342.05	155,356.00
Supplies and Materials	147,319.93	139,220.54	139,508.06	62,583.07	21,244.00
Capital Outlay	76,886.34	105,261.16	51,112.64	33,155.51	-
Other	5,051.00	9,988.75	8,545.98	710.00	2,000.00
Total	10,145,491.65	11,645,791.35	11,451,353.45	10,843,358.81	11,689,012.00
% Change over Previous Yr		14.79%	-1.67%	-5.31%	7.80%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Sanford Middle School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	784	794	877	942	963
Poverty	62.70%	62.10%	62.10%	58.30%	61.11%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	57.0	59.2	61.9	64.8	59.9
Principal/Assistant Principals	2.0	2.0	2.0	3.0	3.0
AEs/ESPs	17.6	23.6	26.3	30.6	29.6
Nurses	0.6	0.8	1.0	1.0	1.8
Custodians	5.0	4.0	3.0	5.0	5.0
Social Workers	1.6	1.8	1.5	1.7	2.0
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	4.4	4.7	5.0	5.1	4.7
Total Staff	88.2	97.1	101.7	112.2	107.0
% Change over Previous Yr		10.01%	4.78%	10.30%	-4.61%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	5,256,886.14	5,877,269.41	6,382,168.25	6,715,394.75	6,752,387.80
Benefits	1,693,386.97	1,927,003.49	2,260,700.34	2,294,381.17	2,402,827.80
Contracted Services	140,524.61	171,889.49	186,477.68	158,098.33	98,961.00
Supplies and Materials	91,367.28	81,562.62	97,116.04	67,152.75	85,135.00
Capital Outlay	7,412.71	7,091.98	1,761.61	1,686.00	-
Other	209.94	-	1,247.00	70.94	-
Total	7,189,787.64	8,064,816.99	8,929,470.92	9,236,783.94	9,339,311.60
% Change over Previous Yr		12.17%	10.72%	3.44%	1.11%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Seward Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	870	844	852	846	852
Poverty	53.30%	57.90%	57.90%	55.50%	57.67%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	48.6	51.2	53.9	52.4	52.3
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	13.7	18.3	18.4	19.3	19.0
Nurses	0.8	0.8	0.8	0.8	0.8
Custodians	3.0	3.0	3.0	4.5	4.5
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	1.0	—	—	—	—
Office Personnel	3.3	3.4	3.5	3.5	2.8
Total Staff	73.4	79.6	82.5	83.5	82.4
% Change over Previous Yr		8.53%	3.64%	1.17%	-1.32%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,652,025.21	5,039,302.30	5,154,537.62	5,091,681.18	5,086,575.80
Benefits	1,457,131.43	1,621,775.79	1,737,305.17	1,687,890.95	1,827,478.80
Contracted Services	75,977.69	95,676.65	113,276.15	87,847.85	30,469.00
Supplies and Materials	63,855.50	71,468.12	88,452.02	86,393.44	35,198.00
Capital Outlay	20,282.89	50,067.53	9,174.64	6,318.59	-
Other	4,727.20	1,398.20	1,223.34	535.00	-
Total	6,273,999.92	6,879,688.59	7,103,968.94	6,960,667.01	6,979,721.60
% Change over Previous Yr		9.65%	3.26%	-2.02%	0.27%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Sheridan Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	487	432	438	356	326
Poverty	94.00%	91.60%	91.60%	90.50%	88.60%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	47.7	52.3	43.1	39.5	35.6
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	26.6	27.2	29.1	24.8	21.6
Nurses	0.9	0.9	0.9	0.9	0.9
Custodians	5.0	5.0	3.0	4.0	4.0
Social Workers	2.4	2.4	2.6	2.4	2.3
Media Specialists	1.0	—	—	—	—
Office Personnel	1.6	1.9	2.6	1.8	1.8
Total Staff	87.2	91.7	83.3	75.3	68.1
% Change over Previous Yr		5.09%	-9.17%	-9.54%	-9.54%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,800,390.92	4,954,197.83	4,445,905.59	4,063,902.63	4,111,926.90
Benefits	1,622,559.34	1,635,930.10	1,575,259.01	1,422,349.48	1,473,900.90
Contracted Services	74,599.03	82,477.47	62,833.93	32,875.38	67,330.00
Supplies and Materials	24,279.67	27,729.28	55,125.61	13,688.21	47,980.00
Capital Outlay	3,949.69	4,444.46	1,264.50	1,264.50	7,546.00
Other	1,215.25	-	1,123.34	-	-
Total	6,526,993.90	6,704,779.13	6,141,511.97	5,534,080.20	5,708,683.80
% Change over Previous Yr		2.72%	-8.40%	-9.89%	3.16%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

South High School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	1909	1936	1805	1795	1740
Poverty	54.10%	59.50%	59.50%	53.90%	55.25%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	106.6	126.8	125.7	123.2	116.4
Principal/Assistant Principals	4.0	4.0	4.0	4.0	4.0
AEs/ESPs	27.8	37.8	34.4	31.7	36.1
Nurses	1.0	1.0	1.6	1.6	1.6
Custodians	9.0	9.0	9.0	7.0	7.0
Social Workers	4.5	4.5	4.0	4.0	4.0
Media Specialists	—	2.0	2.0	1.8	1.8
Office Personnel	19.6	22.7	20.0	18.7	13.1
Total Staff	172.5	207.7	200.7	192.0	184.0
% Change over Previous Yr		20.44%	-3.37%	-4.34%	-4.18%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	10,718,275.89	12,799,418.12	12,644,190.76	12,300,692.70	11,860,354.60
Benefits	3,468,895.28	4,249,957.46	4,273,702.90	4,216,631.39	4,261,905.60
Contracted Services	325,631.42	299,229.93	247,197.09	226,654.84	108,624.00
Supplies and Materials	214,599.87	337,480.59	366,748.25	242,658.03	119,673.00
Capital Outlay	109,311.92	132,866.27	59,991.29	25,590.09	-
Other	1,055.00	2,162.00	5,448.00	-	-
Total	14,837,769.38	17,821,114.37	17,597,278.29	17,012,227.05	16,350,557.20
% Change over Previous Yr		20.11%	-1.26%	-3.32%	-3.89%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Southwest High School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	1898	1953	1755	1815	1901
Poverty	38.70%	36.80%	36.80%	32.90%	39.06%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	101.2	109.0	114.3	114.9	116.5
Principal/Assistant Principals	4.0	4.0	4.0	4.0	4.0
AEs/ESPs	18.2	20.4	22.3	30.2	34.1
Nurses	1.0	1.0	1.2	1.2	1.4
Custodians	9.0	9.0	9.0	10.0	9.0
Social Workers	2.4	2.6	2.6	3.0	3.8
Media Specialists	—	2.0	2.0	2.0	1.0
Office Personnel	8.8	9.5	9.8	9.5	9.0
Total Staff	144.6	157.5	165.2	174.8	178.8
% Change over Previous Yr		8.91%	4.88%	5.81%	2.29%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	10,137,341.78	11,156,674.16	11,276,195.13	11,787,615.25	11,443,621.40
Benefits	3,116,601.17	3,458,866.10	3,600,439.54	3,837,159.07	4,112,984.48
Contracted Services	264,531.85	267,210.71	298,470.83	256,748.13	136,285.50
Supplies and Materials	327,427.25	426,569.84	489,050.05	313,586.35	109,260.00
Capital Outlay	13,298.61	45,454.58	37,100.49	40,585.79	-
Other	10,948.00	14,107.80	6,285.00	7,578.96	-
Total	13,870,148.66	15,368,883.19	15,707,541.04	16,243,273.55	15,802,151.38
% Change over Previous Yr		10.81%	2.20%	3.41%	-2.72%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Stadium View

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	55	55	68	68	68
Poverty	96.90%	100.00%	100.00%	100.00%	100.00%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	10.6	10.7	10.5	11.5	10.5
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	3.0	2.0	2.0	1.0	1.8
Nurses	—	—	—	—	—
Custodians	—	—	—	—	—
Social Workers	—	—	—	—	—
Media Specialists	—	—	—	—	—
Office Personnel	1.2	2.0	2.0	3.0	2.0
Total Staff	15.8	15.7	15.5	16.5	15.3
% Change over Previous Yr		-0.63%	-1.27%	6.45%	-7.58%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	1,074,630.65	1,063,283.32	1,063,283.12	1,141,975.77	1,113,972.00
Benefits	325,548.02	330,832.41	351,769.30	357,484.79	396,153.00
Contracted Services	78,765.27	34,202.55	14,861.47	22,437.49	35,361.76
Supplies and Materials	24,696.44	49,328.03	29,628.38	20,590.81	45,305.00
Capital Outlay	1,712.00	5,511.00	-	-	-
Other	725.00	2,395.00	-	-	-
Total	1,506,077.38	1,485,552.31	1,459,542.27	1,542,488.86	1,590,791.76
% Change over Previous Yr		-1.36%	-1.75%	5.68%	3.13%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Stadium View is located in the Hennepin County Juvenile Detention Center. Custodial Services are provided by the county. Nursing services are provided on an itinerant basis.

Sullivan

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	689	651	637	607	586
Poverty	92.60%	91.20%	91.20%	91.20%	90.22%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	67.2	67.9	65.8	64.0	57.5
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	34.9	37.7	40.3	35.9	29.2
Nurses	0.9	0.9	0.7	0.7	0.7
Custodians	9.0	8.0	9.0	7.0	7.0
Social Workers	4.6	4.6	4.8	4.6	4.6
Media Specialists	—	1.0	1.0	—	—
Office Personnel	2.0	2.0	2.0	2.5	1.7
Total Staff	120.6	124.1	125.6	116.7	102.7
% Change over Previous Yr		2.90%	1.23%	-7.08%	-12.05%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	6,553,646.89	7,046,067.27	6,906,471.76	6,451,453.24	6,372,342.70
Benefits	2,198,818.95	2,391,877.83	2,411,767.47	2,263,519.20	2,285,449.70
Contracted Services	38,755.74	54,211.88	55,631.23	62,719.92	41,499.00
Supplies and Materials	52,830.60	80,708.17	103,034.77	134,228.39	76,820.00
Capital Outlay	23,047.30	35,131.10	8,657.86	8,657.86	-
Other	2,649.05	-	-	-	-
Total	8,869,748.54	9,607,996.25	9,485,563.10	8,920,578.61	8,776,111.40
% Change over Previous Yr		8.32%	-1.27%	-5.96%	-1.62%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Custodians for Anishinabe are reported under Sullivan, because they are housed in the same building.

Transition Plus

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	336	336	265	270	270
Poverty	100.00%	79.00%	79.00%	67.20%	66.17%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	35.8	39.5	33.9	34.4	34.1
Principal/Assistant Principals	1.0	1.0	1.0	1.0	—
AEs/ESPs	37.5	39.5	41.5	43.5	43.5
Nurses	1.0	1.0	1.0	1.0	1.0
Custodians	—	—	—	—	—
Social Workers	2.0	3.0	3.0	3.0	2.9
Media Specialists	—	—	—	—	—
Office Personnel	8.3	4.3	4.3	3.5	2.5
Total Staff	85.6	88.3	84.7	86.4	84.0
% Change over Previous Yr		3.16%	-4.07%	2.06%	-2.78%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,582,245.90	4,819,108.58	4,620,716.82	4,508,957.13	4,685,807.00
Benefits	1,517,337.23	1,689,205.38	1,672,257.10	1,603,699.91	1,682,374.00
Contracted Services	67,830.47	78,144.31	27,116.39	28,889.90	16,400.00
Supplies and Materials	49,231.74	43,452.06	59,923.48	67,400.11	41,502.00
Capital Outlay	23,321.69	7,128.10	2,941.50	3,501.41	-
Other	378.40	-	-	-	500.00
Total	6,240,345.43	6,637,038.43	6,382,955.29	6,212,448.46	6,426,583.00
% Change over Previous Yr		6.36%	-3.83%	-2.67%	3.45%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Waite Park Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	440	430	431	430	408
Poverty	61.00%	54.90%	54.90%	45.20%	47.28%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	28.6	28.1	27.6	27.6	25.7
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	7.5	10.1	11.7	10.6	10.4
Nurses	0.3	0.4	0.6	0.5	0.5
Custodians	3.0	3.0	3.0	2.5	2.5
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	—	0.9	1.0	0.9	0.9
Office Personnel	2.9	3.1	3.3	2.8	2.6
Total Staff	44.3	47.6	49.2	46.9	44.7
% Change over Previous Yr		7.36%	3.42%	-4.65%	-4.77%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,840,301.12	2,944,915.41	2,974,667.76	2,832,804.09	2,768,788.50
Benefits	943,923.91	991,542.04	1,043,927.93	981,768.68	992,918.50
Contracted Services	37,424.56	36,874.90	52,143.10	23,445.07	10,822.00
Supplies and Materials	18,305.89	24,040.00	37,894.47	17,916.23	11,865.00
Capital Outlay	1,319.00	4,607.29	1,877.28	843.00	-
Other	625.00	-	-	-	-
Total	3,841,899.47	4,001,979.64	4,110,510.54	3,856,777.07	3,784,394.00
% Change over Previous Yr		4.17%	2.71%	-6.17%	-1.88%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Washburn High School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	1584	1667	1580	1680	1635
Poverty	47.00%	42.60%	42.60%	37.50%	37.60%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	89.5	105.3	107.9	101.6	90.9
Principal/Assistant Principals	3.0	3.0	3.0	3.0	3.0
AEs/ESPs	24.3	27.3	31.3	19.4	18.4
Nurses	1.0	1.0	1.2	1.2	1.0
Custodians	7.0	7.0	7.0	6.0	6.0
Social Workers	3.0	3.0	3.0	4.0	4.0
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	13.6	14.9	13.2	14.5	13.6
Total Staff	141.3	162.5	167.6	150.7	137.9
% Change over Previous Yr		14.95%	3.15%	-10.10%	-8.50%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	8,179,975.65	9,781,163.92	9,960,459.95	9,475,589.08	8,971,640.00
Benefits	2,644,685.81	3,204,495.03	3,413,520.40	3,183,808.23	3,218,647.00
Contracted Services	213,843.08	222,987.91	212,000.59	176,927.16	77,860.00
Supplies and Materials	196,987.86	235,036.02	284,695.74	213,359.15	22,810.00
Capital Outlay	40,787.49	167,624.31	58,060.23	49,665.78	5,365.00
Other	3,785.00	6,368.97	595.00	730.00	-
Total	11,280,064.89	13,617,676.16	13,929,331.91	13,100,079.40	12,296,322.00
% Change over Previous Yr		20.72%	2.29%	-5.95%	-6.14%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Webster Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	—	97	136	196	306
Poverty	0.00%	70.00%	71.40%	55.80%	52.74%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	—	10.9	15.3	17.3	22.0
Principal/Assistant Principals	—	1.0	1.0	1.0	1.0
AEs/ESPs	—	3.0	6.8	8.4	9.9
Nurses	—	0.4	0.5	0.4	0.4
Custodians	—	—	—	2.0	2.0
Social Workers	—	0.8	0.8	1.0	1.0
Media Specialists	—	—	—	—	—
Office Personnel	—	1.6	1.6	1.6	1.6
Total Staff	—	17.7	26.0	31.7	37.9
% Change over Previous Yr		-	46.54%	22.04%	19.56%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	-	1,090,733.37	1,545,243.62	1,846,084.70	2,371,556.40
Benefits	-	366,705.01	526,350.46	645,823.27	852,135.40
Contracted Services	-	28,252.98	39,099.04	38,082.38	19,833.00
Supplies and Materials	-	39,816.67	43,018.06	48,168.78	70,817.00
Capital Outlay	-	3,954.99	-	1,699.56	-
Other	-	-	-	1,731.87	-
Total	-	1,529,463.02	2,153,711.18	2,581,590.56	3,314,341.80
% Change over Previous Yr		-	40.81%	19.87%	28.38%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Opened during the 2015-2016 school year with grades K-2. The school has added one additional grade each year. For the 2018-2019 school year, Webster will be a K-5 school.

Wellstone High School

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	385	374	243	315	271
Poverty	95.60%	96.70%	96.70%	80.10%	91.28%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	27.0	30.0	26.0	27.0	24.8
Principal/Assistant Principals	2.0	1.0	1.0	1.0	1.0
AEs/ESPs	7.0	9.0	4.6	3.0	6.0
Nurses	0.2	0.4	0.5	0.5	0.5
Custodians	—	—	—	—	—
Social Workers	1.0	1.0	1.0	2.0	2.0
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	2.0	5.0	3.5	3.5	4.0
Total Staff	39.2	47.4	37.6	38.0	39.3
% Change over Previous Yr		20.92%	-20.62%	1.00%	3.47%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,255,042.55	2,664,251.15	2,392,641.98	2,443,270.90	2,729,362.50
Benefits	723,090.99	822,287.03	780,074.51	793,598.08	978,384.50
Contracted Services	26,485.62	28,279.98	44,553.44	106,006.46	93,675.70
Supplies and Materials	40,503.00	30,420.54	36,006.79	60,282.11	44,338.00
Capital Outlay	4,317.31	32,648.86	-	-	-
Other	785.00	1,451.10	1,747.00	155.60	500.00
Total	3,050,224.47	3,579,338.66	3,255,023.72	3,403,313.15	3,846,260.70
% Change over Previous Yr		17.35%	-9.06%	4.56%	13.02%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Wellstone is housed in a building with other programs. Custodial staff are charged to those programs.

Whittier Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	626	580	601	550	537
Poverty	67.30%	69.20%	69.20%	67.30%	76.12%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	47.1	48.8	51.6	45.7	43.7
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	17.4	20.8	18.7	13.2	12.1
Nurses	0.4	0.6	0.8	0.8	0.8
Custodians	4.0	4.0	4.0	4.0	4.0
Social Workers	2.0	2.0	1.8	1.9	1.4
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	3.9	4.5	3.6	3.9	2.9
Total Staff	76.8	83.7	83.5	72.5	67.8
% Change over Previous Yr		9.03%	-0.25%	-13.23%	-6.42%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	4,304,099.64	4,508,385.72	4,743,405.01	4,230,217.47	4,254,805.80
Benefits	1,356,149.62	1,433,852.81	1,614,414.46	1,424,413.95	1,527,584.80
Contracted Services	116,582.70	104,448.53	101,735.03	85,756.75	37,506.00
Supplies and Materials	32,152.95	32,855.46	25,861.93	33,173.61	79,782.00
Capital Outlay	25,134.07	16,791.79	5,603.73	5,603.73	-
Other	-	270.00	333.34	-	-
Total	5,834,118.98	6,096,604.31	6,491,353.51	5,779,165.51	5,899,678.60
% Change over Previous Yr		4.50%	6.47%	-10.97%	2.09%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Windom Elementary

Projected Enrollment/Poverty Summary

School Demographic	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	508	527	571	587	592
Poverty	52.70%	51.40%	51.40%	39.80%	40.45%

Staffing Summary

Staffing	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	34.7	35.0	36.1	36.3	35.6
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	9.8	8.9	9.6	8.4	6.4
Nurses	0.6	0.6	0.6	0.6	0.6
Custodians	3.0	3.0	3.0	3.0	3.0
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	—	1.0	1.0	1.0	1.0
Office Personnel	1.9	2.0	2.0	2.0	2.0
Total Staff	52.0	52.5	54.3	53.3	50.6
% Change over Previous Yr		1.08%	3.43%	-1.88%	-5.03%

Department Budget

Fund 01	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Budgeted
Salary	2,944,960.58	3,194,194.93	3,225,960.57	3,231,793.32	3,369,098.60
Benefits	957,310.58	1,054,886.79	1,136,084.43	1,108,360.70	1,212,084.60
Contracted Services	66,647.80	58,188.66	50,974.64	31,831.39	13,042.00
Supplies and Materials	37,484.44	23,702.71	14,398.06	10,969.34	2,140.00
Capital Outlay	3,501.63	1,352.86	1,264.50	1,264.50	-
Other	30,104.80	7,370.00	553.34	-	-
Total	4,040,009.82	4,339,695.96	4,429,235.54	4,384,219.25	4,596,365.20
% Change over Previous Yr		7.42%	2.06%	-1.02%	4.84%

Notes:

Completed years show actual expenses for the year. Current year (2018-2019) shows the budgeted amounts for the year. Salaries for school staff are based on averages.



Teachers' Base Salaries

Overall Salary Schedule % Increase

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
AFSCME	New Salary Schedule was implemented	1%	2%	1%	1%
AMP	New Salary Schedule was implemented		Jan 1, 2.5%	Aug 5, 2.0%	No contract settlement at this time
ESP	2%	2%	1%	1%	No contract settlement at this time
Grounds	\$1,000 Lump Sum	2%	Jan 1, 2.5%	2%	No contract settlement at this time
IAM (Machinists)			2%	Oct 1, 2%	No contract settlement at this time
IBEW (Electricians)	Hiring Hall Employees				
Janitors	2%	2%	Jan 1, 1.5%	1.5%	No contract settlement at this time
MAAS (Supervisors)	New Salary Schedule was implemented		Jan 1, 2.5%	Aug 5, 2.0%	No contract settlement at this time
MACA (Confidential)	New Salary Schedule was implemented		Jan 1, 2.5%	Aug 5, 2.0%	No contract settlement at this time
MBCTC (Trades)	\$1,000 Lump sum	\$1,500 lump sum	0%	0%	No contract settlement at this time
MFT (Teachers)	2%	2%	3%	2%	0.50%
MPF (Principals)	1%	New Salary Schedule was implemented	2.5%	2%	No contract settlement at this time
SEIU Local 284 (Food Service)	0%	0%	2%	1%	No contract settlement at this time
Transportation			3% bus drivers, 2% all others	1% bus drivers, 2% all others	No contract settlement at this time



Salary Schedule A: 7-1-2018 to 6-30-2019 (0.5% eff. 7-1-2018)

	A (1)	B (2)	C (3)	D (4)	E (5)	F (6)	G (7)	H (8)	I (9)	J (10)
	BA	BA15	BA30	BA45	BA60		MA		MA15	
1	43,388	44,491	45,596	46,700	47,804	48,908	50,011	51,117	52,220	53,324
2	44,491	45,596	46,700	47,804	48,908	50,011	51,117	52,220	53,324	54,428
3	45,596	46,700	47,804	48,908	50,011	51,117	52,220	53,324	54,428	55,532
4	46,700	47,804	48,908	50,011	51,117	52,220	53,324	54,428	55,532	56,637
5	47,804	48,908	50,011	51,117	52,220	53,324	54,428	55,532	56,637	57,741
6	48,908	50,011	51,117	52,220	53,324	54,428	55,532	56,637	57,741	58,846
7	51,117	52,220	53,324	54,428	55,532	56,637	57,741	58,846	59,949	61,053
8	56,637	57,741	58,846	59,949	61,053	62,157	63,263	64,365	65,470	66,572
9	59,949	61,053	62,157	63,263	64,365	65,470	66,572	67,678	68,782	69,886
10	62,157	63,263	64,365	65,470	66,572	67,678	68,782	69,886	70,991	72,094
11	63,263	64,365	65,470	66,572	67,678	68,782	69,886	70,991	72,094	73,198
12	63,263	64,365	65,470	66,572	67,678	68,782	69,886	70,991	72,094	73,198
13	63,263	64,365	65,470	66,572	67,678	68,782	69,886	70,991	72,094	73,198
14	64,365	65,470	66,572	67,678	68,782	69,886	70,991	72,094	73,198	74,303
15	64,365	65,470	66,572	67,678	68,782	69,886	70,991	72,094	73,198	74,303
16	64,365	65,470	66,572	67,678	68,782	69,886	70,991	72,094	73,198	74,303
17	65,470	66,572	67,678	68,782	69,886	70,991	72,094	73,198	74,303	75,407
18	65,470	66,572	67,678	68,782	69,886	70,991	72,094	73,198	74,303	75,407
19	65,470	66,572	67,678	68,782	69,886	70,991	72,094	73,198	74,303	75,407
20	66,572	67,678	68,782	69,886	70,991	72,094	73,198	74,303	75,407	76,511
21	66,572	67,678	68,782	69,886	70,991	72,094	73,198	74,303	75,407	76,511
22	66,572	67,678	68,782	69,886	70,991	72,094	73,198	74,303	75,407	76,511
23	67,678	68,782	69,886	70,991	72,094	73,198	74,303	75,407	76,511	77,614
24	67,678	68,782	69,886	70,991	72,094	73,198	74,303	75,407	76,511	77,614
25	67,678	68,782	69,886	70,991	72,094	73,198	74,303	75,407	76,511	77,614
26	68,782	69,886	70,991	72,094	73,198	74,303	75,407	76,511	77,614	78,718
27	68,782	69,886	70,991	72,094	73,198	74,303	75,407	76,511	77,614	78,718
28	68,782	69,886	70,991	72,094	73,198	74,303	75,407	76,511	77,614	78,718
29	69,886	70,991	72,094	73,198	74,303	75,407	76,511	77,614	78,718	79,824
30	69,886	70,991	72,094	73,198	74,303	75,407	76,511	77,614	78,718	79,824
31	69,886	70,991	72,094	73,198	74,303	75,407	76,511	77,614	78,718	79,824
32	70,991	72,094	73,198	74,303	75,407	76,511	77,614	78,718	79,824	80,927
33	70,991	72,094	73,198	74,303	75,407	76,511	77,614	78,718	79,824	80,927
34	70,991	72,094	73,198	74,303	75,407	76,511	77,614	78,718	79,824	80,927
35	72,094	73,198	74,303	75,407	76,511	77,614	78,718	79,824	80,927	82,031
36	72,094	73,198	74,303	75,407	76,511	77,614	78,718	79,824	80,927	82,031
37	72,094	73,198	74,303	75,407	76,511	77,614	78,718	79,824	80,927	82,031
38	73,198	74,303	75,407	76,511	77,614	78,718	79,824	80,927	82,031	83,134
39	73,198	74,303	75,407	76,511	77,614	78,718	79,824	80,927	82,031	83,134
40	73,198	74,303	75,407	76,511	77,614	78,718	79,824	80,927	82,031	83,134

Salary Schedule A: 7-1-2018 to 6-30-2019 (0.5% eff. 7-1-2018)

K (11)	L (12)	M (13)	N (14)	O (15)	P (16)	Q (17)	R (18)	S (19)	T (20)	U (21)
MA30		MA45		MA60		PHD or ED		PHD & ED		
54,428	55,532	56,637	57,741	58,846	59,949	61,053	62,157	63,263	64,365	65,470
55,532	56,637	57,741	58,846	59,949	61,053	62,157	63,263	64,365	65,470	66,572
56,637	57,741	58,846	59,949	61,053	62,157	63,263	64,365	65,470	66,572	67,678
57,741	58,846	59,949	61,053	62,157	63,263	64,365	65,470	66,572	67,678	68,782
58,846	59,949	61,053	62,157	63,263	64,365	65,470	66,572	67,678	68,782	69,886
59,949	61,053	62,157	63,263	64,365	65,470	66,572	67,678	68,782	69,886	70,991
62,157	63,263	64,365	65,470	66,572	67,678	68,782	69,886	70,991	72,094	73,198
67,678	68,782	69,886	70,991	72,094	73,198	74,303	75,407	76,511	77,614	78,718
70,991	72,094	73,198	74,303	75,407	76,511	77,614	78,718	79,824	80,927	82,031
73,198	74,303	75,407	76,511	77,614	78,718	79,824	80,927	82,031	83,134	84,239
74,303	75,407	76,511	77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345
74,303	75,407	76,511	77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345
74,303	75,407	76,511	77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345
75,407	76,511	77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447
75,407	76,511	77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447
75,407	76,511	77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447
76,511	77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553
76,511	77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553
76,511	77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553
77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655
77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655
77,614	78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655
78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760
78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760
78,718	79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760
79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864
79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864
79,824	80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864
80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969
80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969
80,927	82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969
82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969	93,072
82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969	93,072
82,031	83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969	93,072
83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969	93,072	94,176
83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969	93,072	94,176
83,134	84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969	93,072	94,176
84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969	93,072	94,176	95,279
84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969	93,072	94,176	95,279
84,239	85,345	86,447	87,553	88,655	89,760	90,864	91,969	93,072	94,176	95,279

Salary Schedule A: 7-1-2018 to 6-30-2019 (0.5% eff. 7-1-2018)

	A (1)	B (2)	C (3)	D (4)	E (5)	F (6)	G (7)	H (8)	I (9)	J (10)
	BA	BA15	BA30	BA45	BA60		MA		MA15	
1	43,605	44,714	45,824	46,934	48,043	49,153	50,261	51,373	52,481	53,591
2	44,714	45,824	46,934	48,043	49,153	50,261	51,373	52,481	53,591	54,700
3	45,824	46,934	48,043	49,153	50,261	51,373	52,481	53,591	54,700	55,810
4	46,934	48,043	49,153	50,261	51,373	52,481	53,591	54,700	55,810	56,920
5	48,043	49,153	50,261	51,373	52,481	53,591	54,700	55,810	56,920	58,030
6	49,153	50,261	51,373	52,481	53,591	54,700	55,810	56,920	58,030	59,140
7	51,373	52,481	53,591	54,700	55,810	56,920	58,030	59,140	60,249	61,358
8	56,920	58,030	59,140	60,249	61,358	62,468	63,579	64,687	65,797	66,905
9	60,249	61,358	62,468	63,579	64,687	65,797	66,905	68,016	69,126	70,235
10	62,468	63,579	64,687	65,797	66,905	68,016	69,126	70,235	71,346	72,454
11	63,579	64,687	65,797	66,905	68,016	69,126	70,235	71,346	72,454	73,564
12	63,579	64,687	65,797	66,905	68,016	69,126	70,235	71,346	72,454	73,564
13	63,579	64,687	65,797	66,905	68,016	69,126	70,235	71,346	72,454	73,564
14	64,687	65,797	66,905	68,016	69,126	70,235	71,346	72,454	73,564	74,674
15	64,687	65,797	66,905	68,016	69,126	70,235	71,346	72,454	73,564	74,674
16	64,687	65,797	66,905	68,016	69,126	70,235	71,346	72,454	73,564	74,674
17	65,797	66,905	68,016	69,126	70,235	71,346	72,454	73,564	74,674	75,784
18	65,797	66,905	68,016	69,126	70,235	71,346	72,454	73,564	74,674	75,784
19	65,797	66,905	68,016	69,126	70,235	71,346	72,454	73,564	74,674	75,784
20	66,905	68,016	69,126	70,235	71,346	72,454	73,564	74,674	75,784	76,893
21	66,905	68,016	69,126	70,235	71,346	72,454	73,564	74,674	75,784	76,893
22	66,905	68,016	69,126	70,235	71,346	72,454	73,564	74,674	75,784	76,893
23	68,016	69,126	70,235	71,346	72,454	73,564	74,674	75,784	76,893	78,002
24	68,016	69,126	70,235	71,346	72,454	73,564	74,674	75,784	76,893	78,002
25	68,016	69,126	70,235	71,346	72,454	73,564	74,674	75,784	76,893	78,002
26	69,126	70,235	71,346	72,454	73,564	74,674	75,784	76,893	78,002	79,111
27	69,126	70,235	71,346	72,454	73,564	74,674	75,784	76,893	78,002	79,111
28	69,126	70,235	71,346	72,454	73,564	74,674	75,784	76,893	78,002	79,111
29	70,235	71,346	72,454	73,564	74,674	75,784	76,893	78,002	79,111	80,223
30	70,235	71,346	72,454	73,564	74,674	75,784	76,893	78,002	79,111	80,223
31	70,235	71,346	72,454	73,564	74,674	75,784	76,893	78,002	79,111	80,223
32	71,346	72,454	73,564	74,674	75,784	76,893	78,002	79,111	80,223	81,331
33	71,346	72,454	73,564	74,674	75,784	76,893	78,002	79,111	80,223	81,331
34	71,346	72,454	73,564	74,674	75,784	76,893	78,002	79,111	80,223	81,331
35	72,454	73,564	74,674	75,784	76,893	78,002	79,111	80,223	81,331	82,441
36	72,454	73,564	74,674	75,784	76,893	78,002	79,111	80,223	81,331	82,441
37	72,454	73,564	74,674	75,784	76,893	78,002	79,111	80,223	81,331	82,441
38	73,564	74,674	75,784	76,893	78,002	79,111	80,223	81,331	82,441	83,549
39	73,564	74,674	75,784	76,893	78,002	79,111	80,223	81,331	82,441	83,549
40	73,564	74,674	75,784	76,893	78,002	79,111	80,223	81,331	82,441	83,549

Salary Schedule A: 7-1-2018 to 6-30-2019 (0.5% eff. 7-1-2018)

K (11)		M (13)		O (15)		Q (17)		S (19)		
MA30	L (12)	MA45	N (14)	MA60	P (16)	PHD or ED	R (18)	PHD & ED	T (20)	U (21)
54,700	55,810	56,920	58,030	59,140	60,249	61,358	62,468	63,579	64,687	65,797
55,810	56,920	58,030	59,140	60,249	61,358	62,468	63,579	64,687	65,797	66,905
56,920	58,030	59,140	60,249	61,358	62,468	63,579	64,687	65,797	66,905	68,016
58,030	59,140	60,249	61,358	62,468	63,579	64,687	65,797	66,905	68,016	69,126
59,140	60,249	61,358	62,468	63,579	64,687	65,797	66,905	68,016	69,126	70,235
60,249	61,358	62,468	63,579	64,687	65,797	66,905	68,016	69,126	70,235	71,346
62,468	63,579	64,687	65,797	66,905	68,016	69,126	70,235	71,346	72,454	73,564
68,016	69,126	70,235	71,346	72,454	73,564	74,674	75,784	76,893	78,002	79,111
71,346	72,454	73,564	74,674	75,784	76,893	78,002	79,111	80,223	81,331	82,441
73,564	74,674	75,784	76,893	78,002	79,111	80,223	81,331	82,441	83,549	84,660
74,674	75,784	76,893	78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771
74,674	75,784	76,893	78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771
74,674	75,784	76,893	78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771
75,784	76,893	78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879
75,784	76,893	78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879
75,784	76,893	78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879
76,893	78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990
76,893	78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990
76,893	78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990
78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098
78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098
78,002	79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098
79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208
79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208
79,111	80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208
80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318
80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318
80,223	81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318
81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428
81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428
81,331	82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428
82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428	93,537
82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428	93,537
82,441	83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428	93,537
83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428	93,537	94,646
83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428	93,537	94,646
83,549	84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428	93,537	94,646
84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428	93,537	94,646	95,755
84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428	93,537	94,646	95,755
84,660	85,771	86,879	87,990	89,098	90,208	91,318	92,428	93,537	94,646	95,755



Risk/Safety Management Practice and Procedures

Risk Management/Safety

Practice & Procedures

Purpose

The Risk Management/Safety programs at the Minneapolis Public School have been established to ensure the district through its policies, procedures and training, is providing a safe educational environment for all students, staff and families. The risk management/safety and insurance programs should provide the best and most economical loss coverage available to the district and the implementation of safety programs, rules and procedures that minimize the risk of claims against the district.

Environmental Health & Safety Programs & Training

While all employees share some responsibility for environmental conditions, work and school safety, and good work practices, some employees within the district are charged with specific responsibilities in this area. The Environmental Health & Safety team work to meet the needs of the district to provide a wide range of safety programs and training with the focus towards State and Federal compliance, claim reduction and most importantly providing a healthy and safe educational environment. All employees of the District shall follow safe working practices, obey rules and regulations and carry out their duties in a manner that maintains the safety and health and safety standards of the District.

Self-Insured Entity

A separate Self-Insurance Internal Service Fund shall be maintained for the implementation of the self-insurance program. The Self-Insurance Internal Service Fund will be used for the payment of excess insurance premiums, insurance claims below the listed retention/deductible, and claims handling services. The estimated fund balance requirements shall be calculated annually. If the estimated fund balance requirement is not available in the fund, the Board may transfer funds from any other appropriate funds to meet the estimated requirements.

Claims Management

The Risk Management staff shall manage the self-insured program and manage all reported claims to the District. The staff shall report no less than quarterly to the board on the status of claims brought under the self-insured program and any claims made under purchased insurance coverage. Settlement in excess of \$50,000 must be approved by the Board. All employees share in the responsibility to report all claims to their supervisors as soon as the claims occur. The supervisors will report all claims to the District within 24 hours.

Fiscal Year 2018-2019 Objectives

1. Increase safety training to all staff to help support the needs of District students & staff
2. Continue development of a program to receive and review certificates of insurance required of vendors and ensure compliance with contractual requirements.
3. Work with our property broker and insurance carrier to accurately assess all property values in an ever changing property market.
4. Ensure hazardous substances are identified and managed.
5. Continue to identify and control physical hazards.

Fiscal Year 2017-2018 Accomplishments

1. Reduced the overall expense of insurance claims handling services through a new contract.
2. Worked with Insurance Broker to streamline the purchasing process of our insurance coverage products to ensure the District has the most cost effective placement of insurance in order to maximize proper coverage at an efficient expense.
3. Developed and enhanced the District's claim reporting forms for student incidents and property losses. This new claims reporting processes has provided the schools with a more effective tool to report incidents into the District.
4. Continued to implement safety programs specific to the school sites which has enhanced the school sites safety programs, which has also established a stronger relationship between the school sites and the Environmental Health & Safety team.

Insurance Performance Measures

Number of Claims	2013-14	2014-15	2015-16	2016-17	2017-18
Property/Liability count	61	46	55	68	85
Workers' Compensation count	369	380	481	461	367
Total Insurance Premiums					
Property	\$500,588.00	\$504,381.00	\$517,983.00	\$518,524.00	\$526,237.00
Liability	100 % Self-Insured	\$190,184.00	\$192,040.00	\$170,737.00	\$174,275.00
Workers' Compensation -WCRA	\$115,015.30	\$114,087.60	\$126,817.20	\$118,394.62	\$109,390.56
Third Party Recoveries					
Property/Liability	\$20,653.04	\$4,228.66	\$1,749.56	\$5,998.00	\$18,192.17
Workers' Compensation	\$383,474.59	\$119,946.48	\$99,724.25	\$550,940.79	\$208,971.36
Managed Care Savings					
Workers' Compensation	\$316,750.00	\$747,035.00	\$711,642.00	\$1,244,177.00	\$1,188,933.00





Insurance Coverage

MPS Insurance Coverage 2018

Workers' Compensation Coverage

Self-Insured Program	
A. Retention Limit at WCRA	
Each Claim	\$5,000,000
Property Coverages	
Insurance Company	Affiliated FM Insurance Company
Policy Limit	\$250,000,000- Loss Limit per occurrence
Deductibles	
A. Property damage- all other losses	\$50,000
B. Earth movement – Earth Quake	\$50,000
C. Flood	\$50,000
D. Flood – 1601 W. 50th St	\$500,000
E. Flood – 2410 Girard Ave No.	\$100,000
F. Boiler and machinery	\$50,000
G. Off premise service interruption	\$50,000
H. Outdoor Signs at 201 W. 94th St.	\$1,000
I. Computer Systems	\$50,000
Liability Coverages	
Insurance Company	Gemini Insurance Company
Retention Limit	\$250,000
Policy Limits by Coverage Type	
A. General Liability	
Each Occurrence Limit	\$5,000,000
Aggregate	\$10,000,000
Sublimit: Non-Employment Harassment	
Each Occurrence Limit	\$2,000,000
Aggregate	\$2,000,000
B. Auto Liability	
Each Occurrence Limit	\$5,000,000 each accident
(No aggregate applies)	
Sublimit: Uninsured and Underinsured Motorists	
Each Accident	\$1,000,000
C. School Board Legal Liability, Employment Practices and Employee Benefits Liability	
Each Claim Limit	\$5,000,000
Coverage Part Aggregate	\$10,000,000
Sexual Abuse/Molestation (sub-limit)	\$2,000,000 waggregate/each act

Liability Coverages Continued...

Insurance Company	Gemini Insurance Company
Retention Limit	\$250,000
D. Sexual Abuse Coverage	
Each Act	\$2,000,000
Aggregate	\$2,000,000
E. Specific Excess Employers Liability Coverage	
Each Employee	\$5,000,000
Each Accident	\$5,000,000
Each Employee for Disease	\$5,000,000
Aggregate	\$10,000,000





Assessment Overview

Assessment

The purpose of this memo is to provide information about best practices in assessment and how assessment in Minneapolis Public Schools aligns to these best practices.

Why do we assess?

Minneapolis Public Schools (MPS) has struggled for several years to make gains on important measures of student success. Since 2014-2015, Math and reading achievement levels have remained flat and are much lower than statewide achievement rates. Graduation rates have slowly increased, but still lag behind state rates and rates for neighboring districts. Additionally, achievement gaps persist on nearly every measure of student success, between white students and students of color, between general education students and students receiving special education services, between students who do not qualify for free or reduced-price lunch and those who do, and between students who are native English speakers and those who are developing English proficiency.

Assessments answer key questions such as: “Are we teaching what we think we are teaching?” “Are students learning what we intend for them to be learning?” and “Are all students improving and being appropriately challenged?” However, we will not increase student learning by simply assessing students. The powerful impact of assessments comes in how we use the data from the assessments. Assessment data is used as part of a meaningful cycle of reflection about our systems and practices at the classroom level, school level, and district level. The systematic collection of evidence of student learning through assessment is essential to ensuring that we are meeting all student needs, and while it doesn’t capture every nuance of teaching and learning, data-driven instructional cycles allow schools and the district to see if each step they make is a step in the right direction.

These data-driven instructional cycles are an essential element of a strong Multi-Tiered System of Supports (MTSS) designed to meet the needs of all students (see additional research basis for data-driven decision making as part of a MTSS system here). MTSS is a district priority that establishes and refines strong data-driven instruction cycles founded on collecting and responding to evidence of student learning and thinking. In practice, this cycle is evidenced by the use of collaborative teams, backwards planning, aligning curriculum, and monitoring and adjusting instruction. An effective data-driven instructional cycle supports core instruction for all students and therefore represents a high impact area to focus on for 2018-19, and will lead to a positive impact on outcomes for all students.

What are the different purposes of assessment?

We have identified the following six types of assessments:

1. Standardized state accountability assessments are used with all students to determine if students are proficient in grade level standards and to monitor systems at a school, district, state, and federal level.

2. Universal Screeners are used with all students to determine which students are on track for their grade level and are making growth. It can also be used to monitor strategies at a school and district level.
3. Summative Classroom Assessments are used with all students to determine if students mastered the skill, learning target, and/or standard that the teacher was targeting.
4. Diagnostic Assessments are used with some students who are low performing and students who are not showing growth to identify which particular skills to target with particular students.
5. Progress Monitoring Assessments are used with some students who are receiving targeted interventions on a regular (weekly, bi-weekly, or monthly) basis to determine if the student is making enough progress as the result of a skill-based intervention.
6. Formative Classroom Assessments are used with all students on a daily basis to reflect on immediate effectiveness of current instruction and determine if students are meeting daily learning targets.

While one particular assessment can serve multiple purposes, each of these types of assessment are unique and distinct in the purpose that they serve. It is critical for the use of these different types of assessment to be connected together across multiple teams as part of a strong MTSS process.

What assessments do we use in MPS?

While we use a number of different assessments within MPS, especially at the summative and formative classroom assessment level, there are a limited number of required assessments at the state and district level. The state mandated assessments include: MCA or MTAS, ACCESS or Alternate ACCESS for English Learners only, and ACT for All. District required assessments include FAST for K-8 and MAP for Grade 9, the Benchmark curriculum interim or end-of-unit assessments for K-5, and the CogAT assessment as part of the advanced learner identification process. The main change for next year will be the addition of the Common English Language Proficiency Assessments developed for English Learners (K-5).

Our District Assessment Calendar shows additional detail about the required assessments and indicates which grade levels are required to take each one. The District Assessment Calendar for 2018-19 will be released soon.

How much time do our students spend taking assessments?

The amount of time that students spend taking state and district required assessments has dramatically decreased since 2014-15. In the 2017-18 school year, students in Grades 1 – 5 are required to take approximately 12 hours of district-required assessments (which is down 75 hours from the 2014-15 school year) and 6 hours of state-required assessments. Students in grades 6 – 8 are required to take approximately 1 hour of district-required assessments (which is down 86 hours from the 2014-15 school year) and 9 hours of state-required assessments. See Slide 38 from the October Committee of the Whole presentation for additional detail.

Our estimates show that students spend approximately 0.6% - 0.9% of their instructional time for the school year on state-required assessments and 0.1% - 1.1% on district-required assessments.

How much money do we spend on assessment?

The percent of the district's overall budget that is spent on standardized testing is estimated to be between 0.33% and 0.70%. The primary cost associated with assessment is for test coordinators, who are responsible for attending training and administering the state- and district-required assessments. The majority of the staff serving as Test Coordinators are Associate Educators (AEs) followed by Teachers on Special Assignment (TOSAs). There is no cost to take the MCA/MTAS or ACCESS/Alternate ACCESS. The cost for the FAST assessment is \$5.40 per student, which comes to a total of \$138,600 for the district. The cost for the MAP assessment is \$11 per student, which comes to a total of \$23,500 for the district.

What about assessment bias?

The National Testing Standard requires that statistical tests for bias are conducted, the most common test for bias items is called differential item functioning or DIF. DIF examines each individual item to see if it functions differently for any particular student group (gender, race, etc.) for individuals with the same underlying ability. For example, if we systematically see that there is an item that English Learners (EL) are getting wrong more often than students who are not EL, even though they have the same underlying ability (overall reading or math performance), then test writers revisit the item and either revise or remove. DIF analysis is used to examine and reduce bias in standardized assessments like the MCA, FAST, and MAP.

Concerns about stereotype threat are also sometimes raised in association with assessments. Stereotype threat refers to being at risk of confirming, as self-characteristic, a negative stereotype about one's group. This may lead to an impairment of performance (Steele & Aronson, 1995). To date, over 300 experiments on stereotype threat have been published in peer-reviewed journals (see Nguyen & Ryan, 2008 and Walton & Cohen, 2003 for meta-analyses). There are ways in which stereotype threat can be addressed; for example, encouraging self-affirmation (writing prompt); providing role models and positive images; emphasizing high standards with assurance of capability; review homework and materials which pertain to test topics (opportunities for confidence). We are committed to providing increased training for our test coordinators about stereotype threat and ways to address it.

What happens when families choose to opt out of the MCA assessments?

When it comes to why families choose to opt their students out of taking the state standardized tests, there are many different reasons, specific to each individual case. Generally, we have seen higher rates of opt-outs of the MCAs at the high school level over the past several years, but much lower levels of opting out at elementary and middle schools. Under the previous state accountability system informed by No Child Left Behind, students had to take and pass the high school

MCAs in order to graduate. This was a significant burden on many students, and after the state changed the law so that this was no longer a graduation requirement, opt-out rates have risen.

Largely, the increases in opt-outs at high schools seems to stem from families and students not seeing the value of taking the tests. Especially for high school students who may be taking AP or IB exams at the same time, or juggling post-secondary dual enrollment courses, a standardized test that has no bearing on whether they can graduate or go to college, may not seem valuable to them as an individual. Students are also given the opportunity to take the ACT (without cost) in 11th grade, and data reveals minimum opt-out rates of this assessment, even at the high schools with the highest MCA opt-out rates.

The Minnesota State Colleges and Universities (MNSCU) system recently announced that students can use their MCA scores to show that they do not need to take remedial courses. We send the largest proportion of MPS graduates to Minneapolis Community & Technical College (MCTC), which is part of the MNSCU system, so the MCA could be helpful in preventing students from having to spend time and money on college classes that won't count toward a degree. However, this is a new incentive, and we haven't seen the impact on student MCA participation at this time.

The MCA tests have been developed by content experts and have been verified to measure students' mastery of the academic standards that the state of Minnesota has established for each academic subject at each grade level. While students, and their families, may not see the value of taking the MCA for them as an individual, there are huge benefits to us as a district, and as a broader community. As a district, having enough students take the MCAs is important, so that we can know whether the education we're providing to students is helping them build the skills and knowledge that the state has tasked us with providing (state standards), and that we believe will prepare students for success as community members and citizens in the future. The district uses MCA results to support continuous improvement efforts specifically when making policy, program, and budgeting decisions.

As a larger community and a state, we need standardized measures of academic performance that all students take, in order to identify the opportunity gaps that exist between students of color and white students, and between students from low-income families and their wealthier peers. When so many students opt-out of the tests, it makes it that much harder for us as a community to keep these important, and widening, gaps front-and-center in our decision-making. In order to drive policies, programs, and investments that will disrupt these disparities, we need to know where they exist, and we need to be able to measure whether our efforts to disrupt them are working.

This link will take you to some communication that the state has provided about the importance and purpose of the MCAs.



Assessment Results and Interpretations

Executive Summary of MCA Results

The presentation of Minnesota Comprehensive Assessment (MCA) results was shared with the Minneapolis Board of Education on September 26th, 2017. Some of the highlights include:

- Math proficiency dropped by 2%,
- Reading proficiency was flat,
- Reading proficiency rates increased for American Indian (2%) but fell 4% for Asian American students,
- Math proficiency rates were lower across all ethnic groups,
- Most grades were flat except grade 8, which had gains in both Reading (4%) and Math (3%), and
- English Learner (EL) students had the largest drop in both Math (-4%) and Reading (-4%).

The presentation also included an update around Acceleration 2020 metrics: Kindergarten Readiness, 95% attendance, suspensions disproportionality, and college readiness.



School Improvement Plan Overview

Minneapolis Public Schools’ Continuous Improvement Process: Past, Present, and Future

Background

Transition of Title I Accountability within MPS

Prior to the 2017-18 school year, accountability for compliance at both district- and school-levels with Title I requirements was the responsibility of the Professional Development and Funded Programs Department.

These responsibilities were shifted to the Accountability, Innovation, and Research (AIR) Division at the start of the 2017-18 school year. The responsibilities include submitting an annual Title application to the Minnesota Department of Education (MDE); reviewing and approving how schools and district departments are spending Title I and II funding; coordinating with MDE when the district is monitored for compliance, and handling any corrective actions that are necessary; creating the mechanisms for and supporting schools with developing and monitoring their own school improvement plans; and creating the mechanisms for and supporting schools with required Title I documentation.

Moving from Compliance to Meaningful Continuous Improvement

Schools that receive Title I funding are required to develop and monitor a school improvement plan (SIP), which establishes goals for improving student outcomes and identifies the specific activities (both Title-funded and not) that will help the school reach those goals. MPS has historically required all schools, not just schools receiving Title I funding, to complete a SIP each year.

As the AIR Division took over the responsibilities for Title I accountability, there has been an intentional effort to shift school and district mindsets away from seeing SIPs and improvement work as just compliance activities, toward seeing this work as truly best practice and a key lever for improving student outcomes and closing persistent achievement gaps.

2017-18 School Year Continuous Improvement Activities

School Improvement Plan Development

Similarly to previous school years, each school was asked to complete a School Improvement Plan (SIP) at the start of the 2017-18 school year. Schools complete their plans and progress monitor during the year using a website called the SIP Portal. It has been the practice in MPS for several years that schools complete their plans and monitor their progress online. Having it online makes it simpler for schools to have multiple people edit; it is also easier for district-level staff who support schools to be able to review schools’ plans and see how they’re doing.

In August, a Guidebook for Equity-Driven Continuous Improvement was provided to school leaders and their leadership teams, to guide them in developing and monitoring their SIPs during the year. The Guidebook was written by AIR Division staff. Principals were given the Guidebook prior to the August Equity Leadership Institute, a district-wide professional development conference for principals and some of their key teacher leaders and staff. School teams had specific time during the Equity Leadership Institute to work through the Guidebook activities and develop their SIP.

Generally, schools have mainly relied on their Instructional Leadership Team (ILT) members to develop and monitor their SIP, although schools are required under Title I funding to get feedback on their SIP from

families and staff. Many schools have their Site Council provide input and feedback on their SIP. Additionally, much of what ends up in a school’s improvement plan is decided on during budgeting, and school leaders are expected to get feedback from all of their school community stakeholders during the budgeting process. This is discussed more below in the section on Equity Considerations for Budgeting.

School Improvement Quarterly Meetings

Four times during the year, small teams from each school were brought together around their school improvement work. While schools are encouraged to monitor their SIP throughout the year, these meetings were an intentional opportunity for school teams to step back, reflect, plan, and share with one another. These meetings were planned and facilitated as a collaboration between the AIR Division and staff from other departments, including Teaching & Learning and the Office of Engagement and External Relations (family engagement).

The first of the four meetings was the August Equity Leadership Institute. The second meeting took place in September, and was focused on progress monitoring SIP strategies. The third meeting was in February, and was an optional opportunity for teams to reflect on their progress, share best practices with one another, and use that reflection to think about budgeting. The final meeting was in May, and supported school teams with completing their Annual Reflection, which is a Title I requirement, and planning for next year.

Equity Considerations for Budgeting

Prior to finalizing their budgets for the 2018-19 school year, schools and district departments were asked to complete a School Budget Planning and Equity Considerations process. The process included: identifying the school or department’s vision and values; reflecting on current activities and prioritizing them; identifying which prioritized activities would continue and which would need to be scaled back or ended based on budget allocations; identifying the students, families, or other groups that would be negatively impacted by reductions or eliminations; and planning for how to

mitigate any anticipated negative impacts. The guidance provided to schools and departments for this process included facilitation plans and worksheets.

Schools and departments recorded the results of that process in a document, which was finalized and shared with the Board of Education in April.

Development of MPS Strategic Priority Implementation Toolkits

At the start of the 2017-18 school year, Superintendent Ed Graff made clear the strategic priorities for the district: Multi-Tiered Systems of Supports (MTSS), Social Emotional Learning (SEL), Literacy, and Equity.

Practices within each of these areas have a strong basis in research, and if implemented with fidelity, should support increased student achievement for all students and the closing of persistent achievement gaps.

Many schools named one or more of the priorities as an improvement strategy in their 2017-18 School Improvement Plans (SIPs), but it was clear during the fall that school staff were lacking the clarity, direction, and support around how to purposefully implement these strategies in practice and with fidelity.

In order to operationalize these MPS strategic priorities in a way that will lead to lasting improvements in student outcomes, schools needed detailed implementation plans to walk them through that process step-by-step. So, starting in January, with leadership from AIR Division staff, cross-departmental teams from Teaching & Learning, Special Education, Multilingual, and Student Support Services developed Implementation Toolkits for each of the four strategic priorities. These Toolkits are founded on best practices from implementation science - the study of what it takes to go from research to practice in the real world.

The Implementation Toolkits were rolled out to school leaders in May, and starting in 2018-19, schools will be required to follow the process laid out in the Implementation Toolkits as part of their continuous school improvement work. As a result, central office staff will be better able to align support and services for schools around the strategic priorities, and will be able to identify whether and where these research-based practices are leading to better, more equitable outcomes for students.

Changes for 2018-19 Continuous Improvement

Over the course of the 2017-18 school year, AIR Division staff worked closely with other departments and with schools, and will be improving the guidance and support for schools' continuous improvement working based on their learnings. The Equity Considerations process for budgeting will be maintained and all schools and departments will be required to engage in that process again during budgeting in 2018-19.

Changes to School Improvement Plan Development and Monitoring

As mentioned above, schools will be asked to monitor their progress as they work through the Implementation Toolkits for the district's strategic priorities, as part of their School Improvement Plans (SIPs) in 2018-19 and beyond. This will help ensure that schools are focused first on changing adult behaviors, as that is what is needed before we can expect to see meaningful changes in student outcomes.

As schools will likely select other strategies, beyond the strategic priorities, to implement and monitor as part of their SIPs, the SIP Portal is also being re-designed to support schools in using implementation science best practices to break down those strategies into manageable chunks of work and to focus on monitoring changes in adult behavior.

Similarly to last year, the Guidebook for Equity-Driven Continuous Improvement will be a valuable resource for schools, but will be revised to align with the process laid out in the Implementation Toolkits.

Also, rather than having quarterly meetings with school leaders and teams, there will be monthly meetings with principals around school improvement topics. Once a month, school leaders will gather to receive just-in-time training around best practices for continuous improvement, and will have the opportunity to learn from one another as colleagues.

New Statewide North Star Accountability System Requirements

As noted in the first section, the Every Student Succeeds Act (ESSA) was signed into law in 2015. After engaging stakeholders across the state for more than a year, the Minnesota Department of Education (MDE) submitted their plan for complying with ESSA to the federal government, and received approval in January 2018.

The new Minnesota accountability system for schools, called the North Star Excellence and Equity System, will officially go into effect in late August 2018. At that point, MPS will find out which schools in the district have been identified for support and improvement under the new system.

Schools will be identified based on multiple measures of student success, from MCA proficiency to consistent attendance. The lowest performing schools on these indicators will be identified as needing additional support and resources from the district in order to ensure that every student is successful. Additionally, schools where even one student group performs similarly to the lowest performing schools in the state will also be identified as needing support and resources to drive improvement, whether that is students with disabilities, English learners, students who qualify for free or reduced price lunch, students of color, or American Indian students.

Schools that are identified for support and improvement under North Star will need to notify families of the school's designation and then engage families and the school community in:

- Completing a comprehensive needs assessment, that looks specifically at the reasons why the school was identified
- Developing an improvement plan to address the root causes behind low achievement or gaps
- Implementing and progress monitoring that improvement plan, once it goes into effect

As meaningful engagement of school community stakeholders, including families, is an important requirement under ESSA, the AIR Division will be working closely with the Office of Communications, Engagement and External Relations to ensure that schools are proactive about involving families and students in their needs assessment and plan development processes.

Based on the recommended timeline from MDE, schools will spend the fall of 2018-19 completing their comprehensive needs assessments with stakeholder involvement. Then, they'll need to spend the early spring developing their improvement plans and aligning their budgets for 2019-20. Schools' improvement plans will be due to the district in February, and will go into effect in 2019-20 and beyond, as the schools' new School Improvement Plans (SIPs). While they work through their needs assessments and planning process in 2018-19, identified schools will still be engaged in school improvement as part of their SIP. There will not be a gap during which schools do not have an active improvement plan.

Under ESSA, any school identified for support and improvement must select an evidence-based strategy as part of their improvement plan. MPS's strategic priorities include evidence-based strategies, so utilizing the Implementation Toolkits will continue to be important for all schools, including those identified for support and improvement by MDE.



Accountability Reports

Accountability Process – Department Planning

PURPOSE

The purpose of the accountability process of department planning at the Davis Center is to ensure that departments and divisions are engaging in a continuous improvement cycle. Schools participate in a parallel system of continuous improvement processes through the development of their School Improvement Plans (SIPs) and their quarterly review meetings. Departments and divisions also need to be accountable for setting goals, progress monitoring towards goals, and problem solving in order to make improvements.

District Priorities

Superintendent Ed Graff has identified, and the district has adopted key focus areas within that strategic plan. Those focus areas include:

- 1. Equity
- 2. Multi-Tiered Systems of Support (MTSS)
- 3. Social and Emotional Learning (SEL)
- 4. Literacy

For the 2018-19 school year, and for the FY20 budgeting process, the strategy is to align all planning to these 4 main areas. In addition, cross-departmental teams are building implementation toolkits for each of these priorities areas designed to close the ‘implementation gap’ we see so often in education.

Core Functions

In addition to the main areas, departments or division may have core functions that are necessary to allow the district to function. The following are categories of work that may fall into the definition of Core Functions.

- 1. Work that is state or federally mandated.
- 2. Work that is necessary to ‘keep the lights on’ at the district (e.g. payroll, core transportation).
- 3. Work that is aligned to grant or partnership requirements.

Note: All work should align to District Priorities or be a Core Function.



Athletics Equity and Diversity Impact Assessment

ATHLETICS EDIA:
EXECUTIVE SUMMARY

MPS offers both middle and high school sports across the District. All middle schools offer two sports: co-ed soccer and boys’ and girls’ basketball. According to District policy 5560- Eligibility for Student Activities (see section III-G), seventh and eighth grade students are eligible to participate (“play up”) in Minnesota State High School League (MSHSL) covered athletic programs in high school. This structure is referred to as an athletic pairing. MPS has also created cooperative sponsorship teams (hereafter referred to as “cooperative model”), in which three high schools (FAIR Senior High, Heritage STEM Academy, and Wellstone International) partner with a host school (Henry High, Edison High, and Roosevelt High, respectively) to ensure that high school students from smaller buildings have the opportunity to play all MPS sports.

During the summer of 2017, the Board of Education directed the Accountability, Innovation, and Research (AIR) Division to identify and examine inequities in Athletics through the Equity and Diversity Impact Assessment (EDIA). On October 10, 2017, the Board of Education brought forth a Board Resolution directing AIR to examine and assess the impact of athletic pairings, cooperative sponsorship teams, and participation fees on student participation in MPS sports.

AIR collected and analyzed data from a variety of sources, including students, families and communities, MPS staff, and existing documents. Data sources include:

- A student survey, reaching 2,767 students in 22 of the 29 schools offering athletic programming
- 5 student focus groups, reaching 84 students across 3 zones
- A survey of parents and guardians, reaching 747 parents and guardians of MPS students
- 13 family and community focus groups, reaching 72 families and community members across 3 zones
- 3 staff focus groups, including all 7 Athletic Directors and District staff
- A survey completed by 48 Coaches of MPS sports
- A survey completed by 40 school leaders from 22 of the 29 schools offering athletic programming
- Athletic rosters from all 7 comprehensive high schools
- Athletics’ financial reports from the Finance Department
- School bell time schedules
- Sports practice schedules
- Transportation documents
- Facility Use documents

Athletics Department Response

On March 14th, 2018, the Athletics Department held a work plan retreat with an Athletics Professional Consultant to focus on feedback from the EDIA recommendations (slide 42). This meeting included departments from Operations, REAA, IT, Finance and Community Education to address all of the feedback represented in this summary. Since then, we have had on-going consultation and support to identify areas of strength and opportunity. There were a number of products from this work plan session: 1) work plan created to address recommendations, 2) specify an on-line student registration system for data collection, and 3) create draft proposal for game event protocols and ticket prices, as well as participation fee schedule. As this report is read, please observe the collaborative and joint effort that will ensure success. Specifically, Athletics does not operate in isolation from the above mentioned departments. Every decision will directly impact Athletics staff ability to operate and function at a high level. The district has done the necessary work to create more alignment and consistency for optimal results. There is also a draft communication timeline that has been developed to make sure that staff, families and students are aware of the Athletics adjustments, to the best of our ability.

Summary of Education Related Legislation

Minneapolis Schools' 2018 Legislative Agenda

legislative session because of a report of financial abuse by some providers. No new funding was allocated and bills to eliminate the program were introduced. The Office of the Legislative Auditor has agreed to review the program.

1. Address the Underfunding of Special Education

- Create a state fund to cover a portion of special education tuition billing costs born by resident districts
 - Rep. Davnie and Sen. Dziedzic carried legislation to address special education tuition billing. It did not get a hearing, however, other legislation that provided districts with the greatest special education underfunding was included in the House Omnibus Education Finance bill starting in fiscal year 2022.
- Maximize federal funding for MA services such as social worker costs and 504 health-related services
 - We are continuing the dialogue with the Minnesota Departments of Health and Education to allow districts to access federal MA revenue without undue paperwork burdens.
- Provide the same services and support to all students and staff in level 4 EBD programs
 - No action was taken on this issue. The House Education Finance Committee Chair acknowledged that all level 4 programs should be treated the same and suggested the programming that went to the Intermediate districts would be reviewed for effectiveness and that she would consider expanding it next session.

2. Foster Stable, Healthy Engaged Families

- Support increases in state funding for Full Service Community Schools
 - No action was taken on this item. This was a priority of Education Minnesota but did not get any additional funding.
- Expand funding for school-based mental health grants
 - This issue had broad bipartisan support and was included in the Governor's, House's and Senate's budgets. In the end, \$5 million in new ongoing funding was included in the omnibus supplemental finance bill.
- Support efforts to create affordable housing and establish livable wage employment
 - This is one of the highlights of this year's session. A broad coalition of advocates worked together to secure \$120 million in new affordable housing and mental health crisis centers. \$80 million in housing infrastructure bonds and \$40 million of general obligation bonds were included in the bonding bill.
- Create a state task force on childhood trauma-informed policies and practices
 - This was included in the supplemental finance bill along with \$55,000 to fund the task force.
- Fully fund the Child Care Assistance Program (CCAP)
 - The CCAP program came under fire at the end of the

3. III. Fund Any Mandated Teacher Retirement Association Contribution Increase

- Provide state funding for any increase in mandated Teacher Retirement Association costs to districts
- The pension bill is another highlight of this year's session. After three years of effort, the House and Senate unanimously passed a pension reform bill that puts the Teachers Retirement Association (TRA) fund on a path to solvency. We supported the state funding of increased district contributions through the pension adjustment mechanism which covers district's actual costs. TRA is now projected to have a funded ratio of 92% within 30 years.

4. IV. Ensure Equitable Access to Proven Programs

- Make permanent the state law opening PSEO Early Middle College to late-arriving English Learners
 - This law is due to expire on June 30. A one year extension of the law was included in the supplemental finance bill. With the veto of that bill, those students who qualified and need that extra year of eligibility will not receive state support.
- Expand state support of teacher residency programs with a focus on teachers of color, special education, career and technical education, math and ESL/bilingual education
 - We supported legislation that was heard in the Senate to expand the grant program from \$1.5 million to \$5 million. While funding was not increased in the supplemental finance bill, they did include some clean up language to ensure grants were released earlier in the year and residency programs would receive a designated share of the grant pool.
- Allow ACT or other college access tests in place of high school MCAs
 - The Senate Omnibus Education Policy bill contained a provision allowing districts that participate in the state's Innovation Research Zone Pilot Project to use a college entrance exam in place of the state's high school MCAs if they can demonstrate that all state standards are covered. This did not get included in the supplemental finance bill.
- Fund ACT for all students
 - This was included in the Governor's budget recommendations but did not get included in the House or Senate education proposals.
- Reduce the length of the MCAs in reading, math and science
 - Rep. Frank Hornstein and Sen. Susan Kent authored our bill to reduce the length of the state's MCAs. Neither bill received a hearing. Governor Dayton's education policy bill included a provision that would have removed the off-grade questions from the MCAs reducing the length of the

assessments. Neither the House nor Senate included the provision in their bills.

2018 Session Wrap Up

Even Year Sessions and Budget Forecasts

Minnesota funds schools and state agencies on a two year budget cycle. The current biennial budget runs through June 30, 2019. While this budget was set during the 2017 legislative session, the 2018 legislature was tasked with ensuring the budget remains balanced and that the state not have a projected budget deficit.

The February 2018 budget forecast projected a \$329 million surplus for the remainder of the current biennial budget. With a forecasted surplus, lawmakers and the Governor are not constitutionally required to accomplish anything as the state budget is in balance. That lack of a ‘backstop’ makes it more challenging to get both parties to the table to genuinely negotiate their differences. Unfortunately, the result was no agreement between lawmakers and the Governor on the most significant issues of the session.

Federal Tax Law Dominates Session

Even year legislative sessions have historically focused on passing a capital investment bill, making smaller strategic investments in a few areas and cleaning up policy language. The 2018 session took on additional significance because the federal Tax Cuts and Jobs Act passed on December 22, 2018 impacts how Minnesota tax filers will compute taxable income for their 2018 taxes. Without changes to the state tax code, the complexity of filing individual and corporate income taxes balloons and many Minnesotans will see tax increases.

While the Governor and lawmakers took similar approaches to determining how to compute state taxable income, they took different approaches to buying down the tax increases caused by the new federal law. The Governor objected to corporate rate cuts and the overall size of the income tax cuts included in the Republican bill. Fully phased in, the Republican tax bill would have reduced state tax collections by \$565 million. The Governor’s tax bill would have restored two tax cuts enacted in 2017 – the tobacco tax inflation factor and the statewide business property tax inflator. The Governor used some of these funds to boost the Working Family Tax Credit. In the end, the two sides could not agree on an approach and the Governor vetoed the tax bill.

Omnibus Omnibus Supplemental Bill

Traditionally, each finance committee assembles an omnibus bill of funding and policy provisions related to their subject area. Those bills go through the process and conference committees of House and Senate members work out differences between House and Senate bills and with the Governor. This year, all of those omnibus bills were rolled into one single bill that was 989 pages

long and included funding and policy changes that covered all of state government. The supplemental finance bill contained several provisions we supported and several we opposed. A few of our legislative priorities were included along with a modest amount of school safety revenue. However, the bill also included a school rating system, many new unfunded mandates and no investment in our top priority, special education funding. The Governor ultimately decided to veto the bill.

Pension Bill

For schools, the highlight of the session was the passage of the omnibus pension bill. Three years in the making, the pension bill will help stabilize several pension funds including the Teachers Retirement Association (TRA) fund. The funded ratio of TRA is projected to improve from 70% to 92% over the next 30 years. This is due to concessions made by retirees, active employees and

Period	Coordinated Member	Basic Member
from July 1, 2013, until June 30, 2014	7%	11%
from July 1, 2014, through June 30, 2018	7.5%	11.5%
from July 1, 2018, through June 30, 2019	7.71%	11.71%
from July 1, 2019, through June 30, 2020	7.92%	11.92%
from July 1, 2020, through June 30, 2021	8.13%	12.13%
from July 1, 2021, through June 30, 2022	8.34%	12.34%
from July 1, 2022, through June 30, 2023	8.55%	12.55%
after June 30, 2023	8.75%	12.75%

schools.

For Minneapolis, our required contribution to TRA will increase as follows. The increases are covered by the state through the pension adjustment.

Active Member Contribution

- Current contribution = 7.5%
- New contribution 7/1/2023 = 7.75%

Cost of living adjustment (COLA) for retirees:

- Currently set at 2.0% each January 1
- Next five years: 1/1/2019 – 1/1/2023 = 1.0%
- 1/1/2024 = 1.1%
- 1/1/2025 = 1.2%

COLA Eligibility - beginning 7/1/2024, eligibility for receipt of first COLA would be changed to normal retirement age (age 65-66, depending on date of birth). Exempt: members who retire under rule of 90, and members who retire at least age 62 with at least 30 years of service credit.

COLA Trigger - the COLA trigger in current law would be eliminated. The trigger would increase the COLA to 2.5% if the pension fund is at least 100% funded for two consecutive years. The bill provides state funding for the higher employer contribution through a pension adjustment in the school aid formula. The changes affecting TRA will immediately reduce liabilities by \$2.0 billion, increase the funded ratio to 75% (from 70%), and put the plan on a trajectory to be 92% funded in 30 years.

Capital Investment Bill

The capitol investment bill (or bonding bill) provides state bonding for construction projects around the state. The bill contains one of our legislative priorities, affordable housing bonding. If signed into law by Governor Dayton, this would be one of the highlights of the

session.

A broad coalition of advocates worked together to secure \$120 million in bonding for new affordable housing and mental health crisis centers. \$80 million in housing infrastructure bonds and \$40 million of general obligation bonds were included in the bonding bill.

- **Housing Infrastructure Bonds:**

- \$50 million - Non-Restricted
- \$30 million - Restricted to Permanent Supportive Housing (for individuals with behavioral health needs)
- Senior Housing Eligible Use - 55+ (new use for Housing Infrastructure Bonds)
- Manufactured Housing Eligible Use (new use for Housing Infrastructure Bonds)

- **General Obligation Bonds:**

- \$10 million - Public Housing
- \$30 million - Mental Health Crisis Centers - (emergency shelter for individuals with behavioral health needs)
 - \$28.1 million - Mental Health Crisis Centers Grant Program
 - \$1.9 million - Scott County Crisis Center



Community Information

Budget Discussions 2018

Communications, Engagement and External Relations developed a plan to communicate and engage MPS families and community members with the development of the MPS 2018-2019 Budget. Utilizing the current MPS attendance areas, and the existing Parent Advisory Councils, MPS delivered nine Budget Discussions sessions during the months of January and February.

The discussions were organized utilizing best practices of communication and engagement. Food, child care and interpreters were provided at all the events. The format of these included a budget presentation from a member of the MPS Cabinet team, small group discussions by impacted budget areas, and large group Q&A sessions.

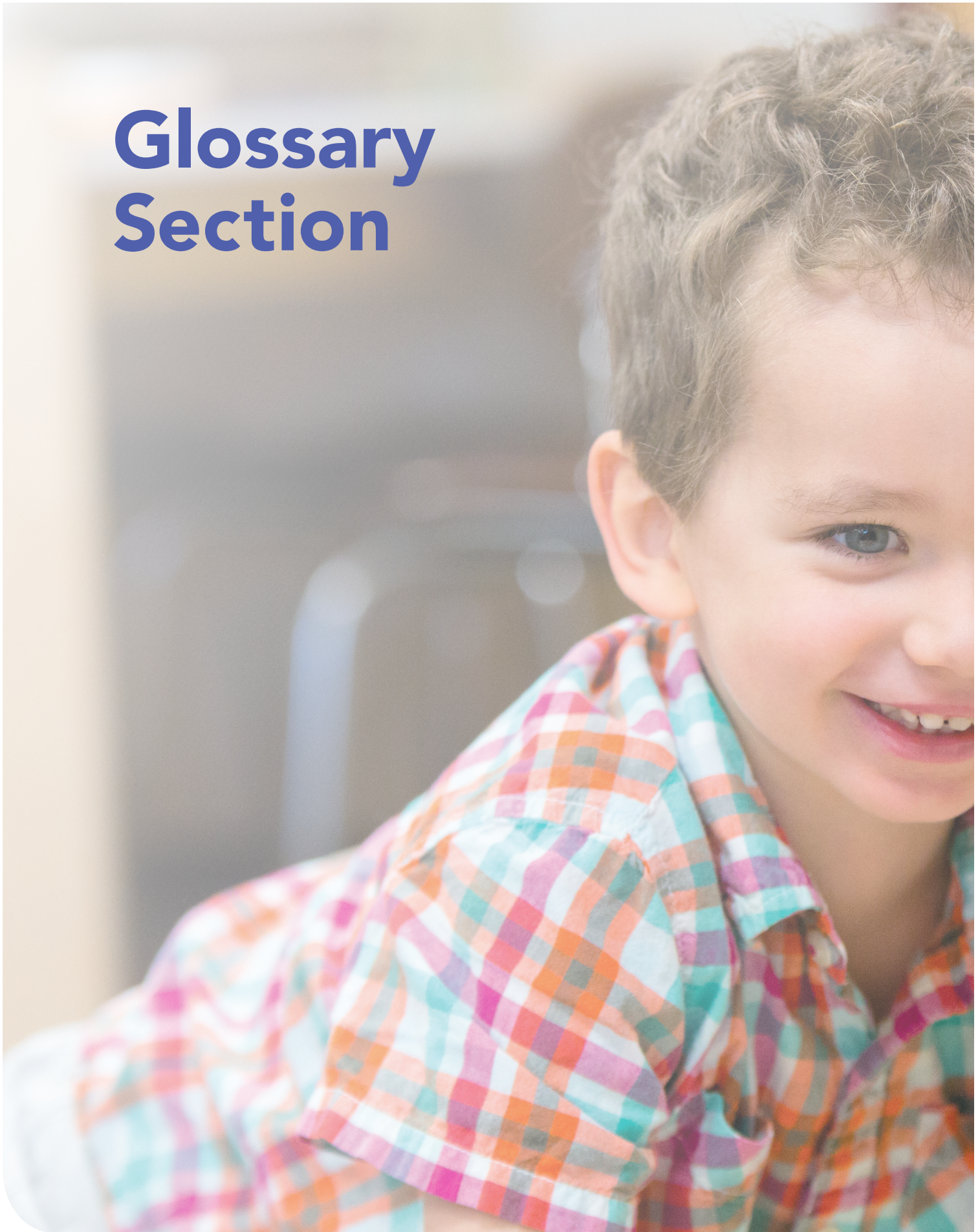
Promotion and marketing of the Budget Discussions used various communications channels such as Website, social media, fliers and posters.

During these discussions, Communication, Engagement and External Relations hosted an information table with printed materials, comment/suggestion cards and other relevant MPS information to attendees.

More than 250 people attended these discussions. MPS Research Evaluation, Assessment and Accountability was charged to take notes and record the small group discussions during these events. All the data gathered at these events was taken into account to finalize the budget recommendations put forth by the District.



Glossary Section





A

Abatement of Revenue: Cancellation of part or the whole of any specific revenue previously received, usually federal grants or subventions, or refunds of money previously received through error.

Account: An accounting record in which the results of transactions are accumulated; shows increases, decreases, and a balance.

Accountability: The capability and the responsibility to account for the expenditure of money and the commitment of other resources in terms of the results achieved. This involves both the stewardship of money and other resources and the evaluation of achievement in relation to specified goals.

Accounting: A service activity designed to accumulate, measure, and communicate financial information about economic entities for decision-making purposes.

Account Payable: An amount owed to a supplier for goods or services purchased on credit; payment is due within a short time period, usually 30 days or less.

Accrual Basis Accounting: A system of accounting in which revenues and expenses are recorded as they are earned and incurred, not necessarily when cash is received or paid.

Activity: A specific line of work carried on by a school district in order to perform its functions.

Adjusted Net Tax Capacity (ANTC): The net tax capacity of a school district as adjusted by the sales ratio (Net Tax Capacity divided by the sales ratio). The purpose of the adjustment is to neutralize the effect of different assessment practices among the taxing jurisdiction of the state.

Adjusted Pupil Units: The sum of pupil units served plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district.

Adult Basic Education (ABE): Learning experiences concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need this knowledge and these skills to raise their level of education to increase self-confidence, self-determination, to prepare for an occupation, and to function more responsibly as citizens in a democracy.

Adult Education: College, vocational, or occupational programs, continuing education or noncredit courses, correspondence courses, and tutoring, as well as courses and other educational activities provided by employers, community groups, and others.

Agency Fund: A fund used to account for assets where the school district has a formal agency agreement with other governmental units, employees, students or others. As an agent, the district holds assets for others and performs duties as directed.

Agent: One who represents, acts for, and accounts to another. The powers of a general agent are broad. The agent initiates transactions in the name of a principal and carries on operations within a large discretionary area. The agent functions often resemble those of a general manager. A special agent, on the other hand, is restricted to the performance of a single act or the conduct of a single transaction.

Alternative Learning Center (ALC): These are year-round educational service areas that take students who are at risk of not completing high school.

Appropriations: An authorization granted by the legislative body to make expenditures and to incur obligations for specific purposes. The Minnesota Constitution prohibits payment of money out of the treasury unless authorized by an appropriation.

Assets: Economic resources that are owned or controlled by an entity.

American Federation of State, County & Municipal Employees (AFSCME): This unit is comprised of clerical and office employees, technical employees such as information technology assistants, network engineers, health service assistants, and licensed practical nurses. There are approximately 344 members in this unit.

Assets: Economic resources that are owned or controlled by an entity.

Association of Minneapolis School District Professional Employees (AMP): Provisions of the MPSASP contract apply to this bargaining unit. There are approximately 114 members in this unit.

Audit: The result of an independent accountant's review of the statements and footnotes to ensure compliance with generally accepted accounting principles and to render an opinion on the fairness of the financial statements.

Average Daily Membership (ADM): The aggregate membership of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period. ADM represents the portion of the year that a student is enrolled in a school.

AVID: Advancement Via Individual Determination

B

Balanced Budget: The requirement imposed on the state's general fund biennial budget that revenues must be greater than or equal to expenditures.

Balance Sheet: The financial statement showing the financial position of a fund or school district at a specified date.

Bilingual Education: Programs in which students with limited English proficiency are taught using their native language.

Board of Education, Public: The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a geographical area. These bodies are sometimes called school boards (in Minnesota), governing boards, boards of directors, school committees, or school trustees. This definition relates to the general term and covers state boards, intermediate administrative unit boards, and local basic administrative unit boards.

Bond: A contract between a borrower and a lender in which the borrower promises to pay a specified rate of interest for each period the bond is outstanding and repay the principal at the maturity date.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budget Document: The instrument used by the budget making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Building Construction Fund: A fund used to record all operations

of a district's building construction program that are funded by the sale of bonds or by capital loans.

C

Calendar Year: An entity's reporting year, covering 12 months and ending on December 31.

Capital: The total amount of money or other resources owned or used to acquire future income or benefits.

Capital Expenditure: An expenditure that is recorded as an asset because it is expected to benefit more than the current period. Cash: Coins, currency, money orders, checks, and funds on deposit with financial institutions; the most liquid of assets.

Cash Balance: Total amount of cash to the credit of a governmental unit (school district), as of a given date.

Cash Basis: Gross income is recognized when cash is received.

Categorical Aid: Educational support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose; for example, special education, transportation, or vocational education.

Census: The school census is an enumeration and collection of data, as prescribed by law, conducted each year to determine the number of children of certain age's resident in a given district and to secure other information pertinent to education by the state board of education.

Check: A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to his/her order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable; and it differs from a voucher in that the latter is not an order to pay. A voucher check combines the distinguishing marks of a voucher and a check. It shows the propriety of a payment and is an order to pay.

Class Rate: A state-determined rate that establishes the relative property tax burdens among different classes of property.

Coding: A system of numbering, or otherwise designating, accounts, entries, invoices, or vouchers in such a manner that the symbol used reveals quickly certain required information.

Community Eligibility Provision / Provision 2 and Provision 3: Are three School Nutrition special provision programs where all students are provided free meals and reimbursement for meals is

based on claiming percentages. Not all meals are reimbursed at the free level. Schools with high free and reduced student numbers may consider participating in these programs.

Community Service Fund: Is used to record all financial activities of the Community Service program. Community Education includes only those activities authorized in Minnesota Statutes, section 124D.19. The focus of these activities is enrichment programs for any age level that are not part of the K-12 education program.

Compensatory Revenue: A portion of general education revenue based on the number of students in a school district that qualify for free and reduced-price lunches. Compensatory revenue is a component of general education revenue that must be reserved and used to meet the educational needs of pupils who enroll under-prepared to learn, and whose progress toward meeting state or local content or performance standards is below the level that is appropriate for learners their age. The revenue is based on the prior year's October 1 enrollment and count of students eligible for the free or reduced-price meal program.

Construction Work in Progress: The cost of construction work undertaken but not yet completed.

Consultant: A person who gives professional or technical advice and assistance. A consultant may perform his services under contract (purchased services) or he may be an employee on the payroll of a state agency.

Consumer Price Index (CPI): This price index measures the average change in the cost of a fixed market basket of goods and services purchased by consumers.

Continuous Improvement Schools: The bottom 25 percent of Title I schools in the state. These schools are identified every year based on being in the bottom 25 percent of their grade classification group (elementary, middle school, high school, other), and are required to write a school improvement plan. Ten percent of these plans are audited by MDE to ensure fidelity in their implementation. While the bottom 25 percent of schools includes most Priority and Focus schools, Priority and Focus schools are not also designated as Continuous Improvement schools.

Contracted Services: Service rendered by personnel who are not on the payroll of the school district, including all related expense covered by the contract.

Cost: The amount of money or money's worth given for property or services. Costs may be incurred even before money is paid, that is, as soon as a liability is incurred.

Cost Center: The smallest segment of a program that is separately recognized in the agency's records, accounts, and reports. Program

oriented budgeting, accounting, and reporting aspects of an information system are usually built upon the identification and use of a set of cost centers.

Cost Principle: The idea that transactions are recorded at their historical costs or exchange prices at the transaction date.
Credit: An entry on the right side of the account.
Current: The fiscal year in progress.

D

Debit: An entry on the left side of an account.
Debt Redemption Fund: A fund established for the purpose of providing money for the payment of interest on outstanding serial bonds and for the payment of the principal on serial bonds as they come due.

Debt Service: Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. See also Current Loans.

Deferred Maintenance: A delay of maintenance on buildings.

Deficit: The excess of the obligations of a fund over the fund's resources.

Depreciation: (1) Loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence; (2) The process of cost allocation that assigns the original cost of plant and equipment to the periods benefited.

Direct Services: Activities identifiable with a specific program. For example, activities concerned with the teaching learning process are considered to be direct services for instruction.

Disbursements: Payments in cash. See also Cash.

E

Early Childhood Family Education (ECFE): Program offered through community education that provides services for children and parents.

Early Childhood Special Education (ECSE): Program similar to ECFE for children with disabilities.

Education Department General Administrative Regulations (EDGAR): Title 34 of code of federal regulations for grant programs financed with federal United States Department of Education funds. Please visit Ed.gov Grants and Contracts for information on Title 34.
(<https://www2.ed.gov/policy/fund/reg/edgarReg/edgar>)

Elementary and Secondary Education Act (ESEA): Currently authorized as the No Child Left Behind Act of 2001 (NCLB). Programs under the ESEA promote student achievement through school and district reform, to include a focus on accountability for results, an emphasis on scientific research and doing what works, expanded parental options, and expanded local control and flexibility.

Elementary School: A school classified as elementary by state and local practice and composed of any span of grades not above grade eight. Preschool or kindergarten is included under this heading only if it is an integral part of an elementary school or a regularly established school system.

Employee Benefits: Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement, and social security.

Encumbrance: Purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is set up.

English learner (EL): A program that provides intensive instruction in English for students with limited English proficient (EL). English learner previously referred to as Limited English Proficiency (LEP); English Language Learner (ELL); English as a Second Language (ESL)). Students who are identified as English learners (ELs) should be served in an instructional program designed for ELs, defined as either an English as a Second Language (ESL) or Bilingual Education (BE) program by Minnesota statute. Districts and charter schools have discretion in selecting appropriate language programs, but the program chosen should be considered sound by experts in the field.

The program should be designed to meet varying needs across proficiency levels and address the Minnesota English language development (ELD) standards (<https://wida.wisc.edu/teach/standards/eld>). For example, students at the beginning levels of English proficiency need more intensive services than students at transitional levels of English proficiency and teachers of all content areas are responsible for the academic language of their subject area for English learners in their classes. The model implemented by the district or charter school should be clearly articulated and available to parents, staff, and students.

Enrollment: The total number of students registered in a given school unit at a given time, generally in the fall.

Entity: An organizational unit (a person, partnership, or corporation) for which accounting records are kept and about which accounting reports are prepared.

Equalization: The process of; (1) reducing the tax rate or tax base disparities among different taxing jurisdictions; or, (2) reducing net tax disparities among different properties within the same class in a given taxing jurisdiction.

Equity: Equity is the mathematical excess of assets over liabilities. Generally, this excess is called Fund Balance

Evaluation: The process of ascertaining or judging the value or amount of an action or an outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.

Expenditures: Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year. For elementary/secondary schools, these include all charges for current outlays plus capital outlays and interest on school debt.

Expenses: Costs incurred in the normal course of business to generate revenues.

F

Factor: To sell accounts receivable at a discount before they are due.

Family Income: The combined income of all family members who are 14 years old and older living in the household for the period of one year. Income includes money income from jobs; net income from business, farm, or rent; pensions; dividends; interest; social security payments; and any other money income.

Federal Funds: Revenues received from federal government appropriations.

Federal Setting: Refers to the percentage of time a student spends in special education: Federal Setting I, 0-21 percent; Federal Setting II, 21-60 percent; Federal Setting III, 60 percent or more; Federal Setting IV, separate special education site; Federal Setting V, public hospital, day treatment, correctional facility.

Fiduciary Funds: Account for assets held in a trustee capacity or as an agent for individuals, organizations, or other governmental units and/or funds.

Financial Accounting: The area of accounting concerned with reporting financial information to interested external parties. Financial statements: Reports such as the balance sheet, income statement, and statement of cash flows, which summarize the financial status and results of operations of a business entity.

Fiscal Year: An entity's reporting year, covering a 12-month accounting period. Minnesota schools run from July 1 to June 30.

Focus Schools: The ten percent of Title I schools making the biggest contribution to the state’s achievement gap, and high schools with graduation rates of less than 60 percent. These schools are identified in one of two ways: the lowest FRs (see below) in their grade classification group (elementary, middle school, high school, other), or graduation rates of less than 60 percent. These schools work with their district to develop a school improvement plan that directly addresses poor performance either within a subgroup, or in graduation rates. These schools are identified once every three years.

Food Service Fund: is used to record financial activities of a charter school’s food service program. Food service includes activities for the purpose of preparation and service of milk, meals and snacks in connection with school and community service activities.

Formula Allowance: A reference to the basic general education formula allowance, providing a district with a majority of its revenue from the state.

Full-Time Equivalency (FTE): Full-time-equivalent number of positions, not the number of different individuals occupying the positions during the school year.

Fund: A sum of money or other resources segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations, and constituting an independent fiscal and accounting entity.

Fund Balance: A summary of revenues, expenditures, reserves and year-end balances for a fund or funds.

G

GAAP (Generally Accepted Accounting Principles): Authoritative guidelines that define accounting practice at a particular time. Full reference is United States GAAP.

General Ledger: A book, file or other device in which accounts are kept to the degree of detail necessary that summarizes the financial transactions of the district.

General Fund: Typically, the largest fund in the budget. It is comprised of money not in other funds. Most of this fund is not earmarked for specific purposes.

General Obligation Bonds (GO Bonds): Bonds that the state stands behind with its taxing powers.

H

Highly Qualified (HQ): Under the 2001 No Child Left Behind Act, teachers of core academic subject must demonstrate federal “highly qualified” status. This can be accomplished with a bachelor’s or higher degree in the core subject or an MTLE content test for the core subject.

High School: A secondary school offering the final years of high school work necessary for graduation, usually including grades 10, 11, 12 (in a 6-3-3 plan) or grades 9, 10, 11 and 12 (in a 6-2-4 plan).

I

Indirect Costs: The assignable cost of items, such as heat and light, to an academic program. Those expenses that benefit the entire entity and, therefore, cannot be directly charged to a specific cost category or project activity.

Individualized Education Program (IEP): An IEP is a formal written agreement and plan for provision of special education, including related services, to a child with a disability. It is developed, reviewed and revised through a team process in accordance with IDEA regulations. The required elements of an IEP are detailed in IDEA regulations and Minnesota Statutes, section 125A.08. (<https://www.revisor.mn.gov/statutes/?id=125A.08>).

Individuals with Disabilities Education Act (IDEA): Is a law ensuring services to children with disabilities throughout the nation. IDEA governs how states and public agencies provide early intervention, special education and related services to more than 6.5 million eligible infants, toddlers, children and youth with disabilities. Children and youth (ages 3-21) receive special education and related services under IDEA Part B {Accessed 8/2/13 from the IDEA website}. (<https://sites.ed.gov/idea/>).

Inflation: An increase in the general price level of goods and services; alternatively, a decrease in the purchasing power of the dollar.

Interest: The payment (cost) for the use of money.
International Association of Machinists and Aerospace Workers (IAM): This unit is comprised of machinists and instrument repairmen. There is 1 member in this unit.

International Association of Machinists and Aerospace Workers (IAM): This unit is comprised of machinists and instrument repairmen. There is 1 member in this unit.

International Brotherhood of Electrical Workers (IBEW): This unit is comprised of electricians, electronic technicians and telecommunications personnel. There are approximately 18 members in this unit.

Internal Service Funds: Funds internal to the operation of a unit that provide a variety of services to that unit, such as a printing activity. The funds must recover the full costs of services provided through billing back.

Inventory: Goods held for resale. It can also mean any unsold or unused goods such as those in a school foods program for adults and children.

J

Journal: An accounting record in which transactions are first entered; provides a chronological record of all business activities.

K

Kindergarten: This category of students includes transitional kindergarten, kindergarten, and pre-first-grade students and is traditionally found in schools of elementary age children.

L

Lease: A contract that specifies the terms under which the owner of an asset (the lessor) agrees to transfer the right to use the asset to another party (the lessee).

Levy: A tax imposed on property, which a school board may levy, and limited by statute.

Liabilities: Obligations measurable in monetary terms that represent amounts owed to creditors, governments, employees, and other parties.

License: The right to perform certain activities, generally granted by a governmental agency.

Limited English Proficiency (LEP): A concept developed to assist in identifying those language-minority students (children from language backgrounds other than English) who need language assistance services, in their own language or in English, in the schools.

Liquidity: A company’s ability to meet current obligations with cash or other assets that can be quickly converted to cash.

Loan: Borrowed money that must be repaid.

Long-Term Facilities Maintenance (LTFM): To qualify for revenue under this section, a school district or intermediate district, not including a charter school, must have a ten-year facility plan adopted by the school board and approved by the commissioner. The plan must include provisions for implementing a health and safety program that complies with health, safety, and environmental regulations and best practices, including indoor air quality management. Charter schools qualify for the revenue without a ten-year facility plan {Minn. Stat. § 123B.595}. (<https://www.revisor.mn.gov/statutes/?id=123B.595>)

Long-Term Investment: An expenditure to acquire a non-operating asset that is expected to increase in value or generate income for longer than one year.

Long-Term Liabilities: Debts or other obligations that will not be paid within one year.

Losses: Costs that provide no benefit to an organization.

M

Maintenance of Effort (MOE): The IDEA requirements for MOE requires that federal funds “... may not be used to reduce the level of expenditures for the education of children with disabilities made by the Local Educational Agency (LEA) from (state and) local funds below the level of those expenditures for the preceding fiscal year... .” (34 C.F.R. § 300.203). This requirement is referred to as maintenance of effort. Annually, the Division of Program Finance, Special Education Funding and the Data Team review the MOE of each LEA, including each local school district, charter school and special education cooperative and reports the state’s MOE to the federal office.

Mandates: Requirements imposed by one level of government on another.

Marginal Cost Pupil Unit: Used to indicate pupil count. It is a calculation whereby 77 percent of the current year pupil count is added to 23 percent of the prior year pupil count.

Market Value: The value assigned to property by an assessor. The market value is intended to reflect the sales value of the property. Maturity Date: The date on which a note or other obligation becomes due.

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Minneapolis Association of Administrators and Supervisors

(MAAS): This unit is comprised of district administrators who required to be licensed and work in various capacities throughout the district. There are approximately 121 members in this unit.

Minneapolis Association of Confidential Administrators (MACA):

This unit is comprised of district administrators and related personnel that work with confidential information and confidential issues at the Educational Service Center. There are approximately 110 members in this unit.

Minneapolis Building Trades Council (MBTC): This unit is comprised of carpenters, painters, pipe fitters and sheet metal workers. This unit provides maintenance service to our district. There are approximately 90 members in this unit.

Minneapolis Federation of Educational Assistant (ESP): This unit is comprised of educational assistants, special education assistants, associate educators, bilingual program assistants and child care assistants who provide direct support service to students, instructional staff and parents in our learning community. There are approximately 1,892 members in this unit.

Minneapolis Federation of Teachers (MFT): This unit is comprised of licensed teachers, nurses, social workers and speech pathologists who provide direct instruction and services to students in our K12 programs. There are approximately 3,946 members in this unit.

Minneapolis Principals Forum (MPF): This unit is comprised of licensed elementary, middle school and high school assistant principals and principals. There are approximately 129 employees in this unit.

Minnesota Department of Education (MDE): The formal agency within the executive branch of government in Minnesota that oversees the operations of education, K-12 education in particular.

N

Net Tax Capacity (NTC): This value is derived by multiplying the estimated market value of each parcel by the appropriate class (use) rate for that parcel.

No Child Left Behind (NCLB): The Federal Act of 2001 dictates how states must hold schools accountable through statewide assessments and mandated interventions. Minnesota received a waiver to certain provisions of NCLB in February 2012.

Nonprofit Organization: An entity without a profit objective, oriented toward providing services efficiently and effectively.

O

Obligations: Amounts of orders placed, contracts awarded, services received, or similar legally binding commitments made by federal agencies during a given period that will require outlays during the same or some future period.

P

Pension Plan: A contract between a company and its employees whereby the company agrees to pay benefits to employees after their retirement.

Perkins: Carl D. Perkins Career and Technical Education Improvement Act of 2006, which provides federal money for career technical education schooling.

Personnel Activity Report (PAR): Form required to be completed by MDE grantees of applicable federally financed grant programs where work on federally assisted MDE grant projects must be accounted for separately from other revenue sources and divided by separate cost objectives.

Positive Behavioral Interventions and Supports (PBIS): A state-initiated project that provides districts and individual schools throughout Minnesota with the necessary training and technical support to promote improvement in student behavior across the entire school, especially for students with challenging social behaviors. It establishes clearly defined outcomes that relate to students' academic and social behavior, systems that support staff efforts, practices that support student success, and data to guide decision-making.

Posting: The process of transferring amounts from the journal to the ledger.

Postsecondary Enrollment Options (PSEO): A program that allows high school juniors and seniors to take courses at postsecondary institutions for high school credit.

Priority Schools: The five percent most persistently low-performing schools in the state. These schools are identified as those in the bottom five percent of MMRs in their grade classification group (elementary, middle school, high school, other). These schools are required to collaborate with MDE and the Regional Centers of Excellence to develop a school turnaround plan based on the federal turnaround principles. These schools are identified once every three years.

Proficiency: The proficiency measurement in the MMR looks at a weighted percentage of subgroups that made AYP. Schools earn points based on the number and size of subgroups that meet their AYP targets.

Property, Plant, and Equipment: Tangible, long-lived assets acquired for use in business operations; includes land, buildings, machinery, equipment, and furniture.

Pupil Units: A count of resident pupils in average daily membership. See Weighted Pupil Units.

Q

Q Comp: Q Comp was enacted through a bipartisan agreement in the Minnesota Legislature in July 2005. It is a voluntary program that allows local districts and exclusive representatives of the teachers to design and collectively bargain a plan that meets the five components of the law. The five components under Q Comp include Career Ladder/Advancement Options, Job-embedded Professional Development, Teacher Evaluation, Performance Pay, and an Alternative Salary Schedule.

R

Receivables: Claims for money, goods, or services.

Refund Bonds: Bonds issued to pay off bonds already outstanding. Reserved: An amount set-aside for some specified purpose.

Resident Student: A student whose legal residence is within the geographic area served by the district.

Revenues: Money received by a unit from external sources net of refunds and other correcting transactions, other than from the issuance of debt, liquidation of investments, and as agency and probate trust transactions.

S

School Food Authority (SFA): Is the organization that sponsors a School Nutrition Program (SNP). Typically SFAs are districts, private schools or charter schools. Charter schools may initiate a Joint Agreement with a SFA to administer their SNPs.

Service Employees International Union (Food Service): This unit is comprised of food service assistants, food service coordinators, food service managers and equipment technicians who provide food service services to the district. There are approximately 253 members in this unit.

Sparsity Revenue: That portion of the general education formula that provides additional revenue to school districts for schools that have relatively small enrollments and are relatively far from other school buildings.

Statutory Operating Debt (SOD): According to Minnesota Statutes, section 123B.81, Subdivision 2, SOD exists if the school’s operating debt is more than 2 ½ percent of the most recent fiscal year’s expenditure amount. By January 31 of the following year of SOD, the school board is required to create and implement a Special Operating Plan which is formally approved through a board resolution and submitted to the MDE commissioner for approval.

SRO: Student Resource Officer

T

Targeted Services: These are K-8 intervention/prevention services provided outside the traditional school day and traditional school year to qualified learners.

Tax Base: The value of commercial, industrial, residential, agricultural and other properties in a school district, city, municipality, and county.

Tax Capacity: The value of property that school districts and other units’ tax.

Tax Credit: A state allowed reduction on local property taxes.

Teachers’ Retirement Association (TRA): This group provides coverage for public school teachers throughout the state, except for teachers in the first class cities, and some teachers in community colleges, state universities and technical colleges.

Title I Schools: Schools that receive federal funding based on their level of poverty. Only schools that accept Title I funding are considered Title I schools. The identification of Priority, Focus, Continuous Improvement, Celebration-Eligible and Reward schools under Minnesota’s waiver are only directed at Title I schools.

Transactions: Exchange of goods or services between entities (whether individuals, businesses, or other organizations), as well as other events having an economic impact on a business.

Transfers: The movement of money between funds. A transfer must be consistent with legislative intent.

Trust Fund: A fund consisting of resources received and held by the district as trustee to be expended or invested in accordance with the conditions of the trust.

U

Unearned Revenues: Amounts received before they have been earned.

Uniform Financial Accounting and Reporting Standards (UFARS):

Minnesota's legally prescribed set of accounting standards for all school districts.

Useful Life: The term used to describe the life over which an asset is expected to be useful to the company; cost is assigned to the periods benefited from using the asset.

V

No Entry

W

Waiver: Also known as innovative waiver or board waiver - Minnesota Statutes, section 122A.09, subdivision 10. A special permission granted for one or more licensed individuals to teach out of their subject area to accommodate experimental (innovative) programs or for an assignment for which there is no appropriate licensure. A waiver is commonly used in an alternative setting such as, but not limited to, a care and treatment center, alternative learning center or charter school. Waivers are granted annually and there is no limit on the number of waivers an individual can be granted since there is no license that allows an individual to teach multiple content areas.

WMEP: West Metro Education Program

World-Class Instructional Design and Assessment (WIDA):

Advances academic language development and academic achievement for linguistically diverse students through high quality standards, assessments, research, and professional development for educators {accessed 8/16/13 from the WIDA website (<https://wida.wisc.edu/about>)}. Minnesota is a member of the WIDA Consortium and uses WIDA's ACCESS for ELLs, the annual English proficiency assessment for English learners.

X

No Entry

Y

No Entry

Z

No Entry



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