

Building a Foundation for the Future

Minneapolis Public Schools

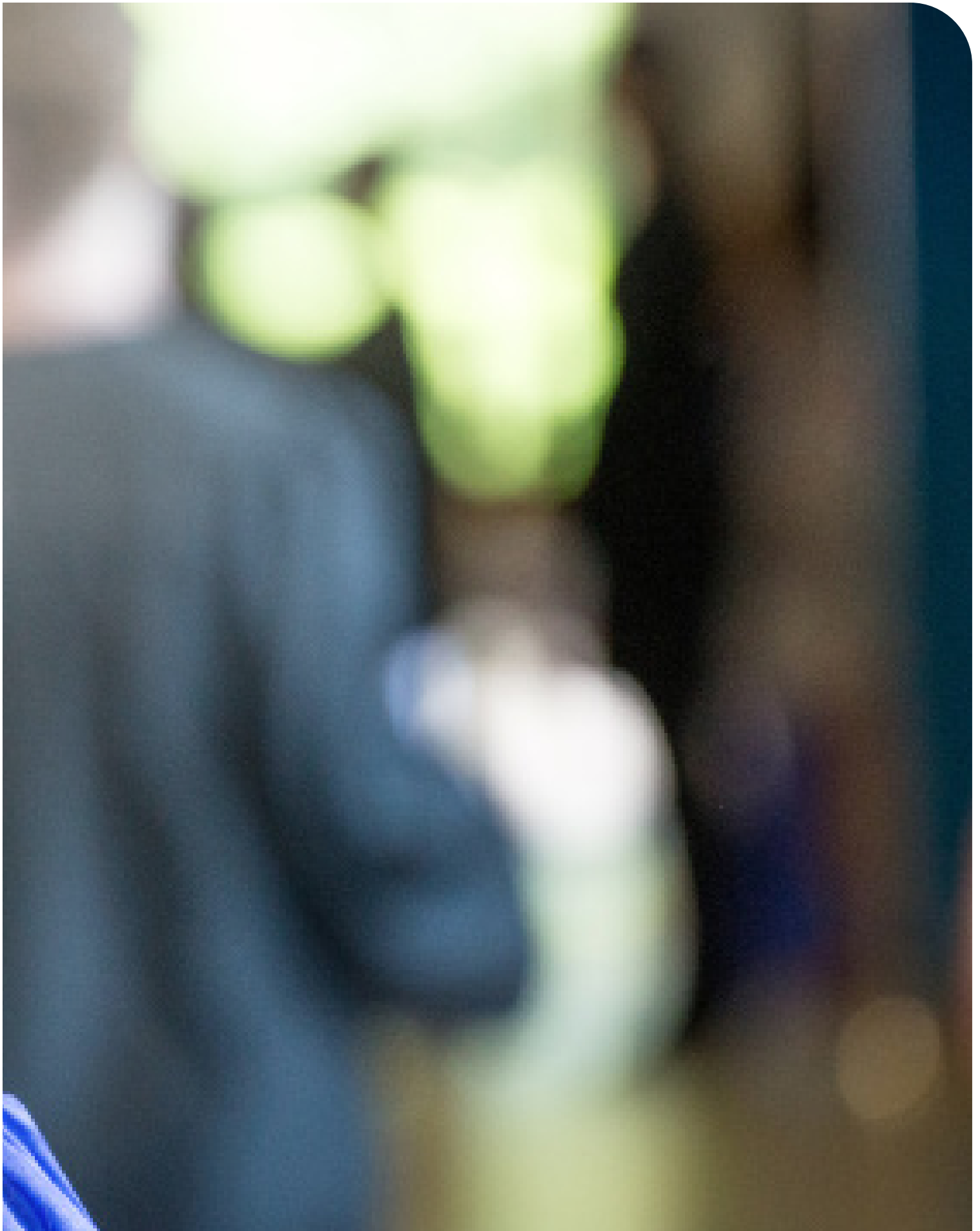
Special School District #0001-03

Budget Book
2019-20

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,

Values are demonstrated by where and how an organization's money is spent. In Minneapolis Public Schools, we demonstrate our values through our yearly budget.

What the 2019-20 budget shows is investments in our students, who are our highest priority, and a commitment to preparing each one of them to achieve their fullest potential. It shows an investment in our staff, who are the backbone of our school district and key to its success. And it shows an investment in engaging with our community, who are our partners in learning.

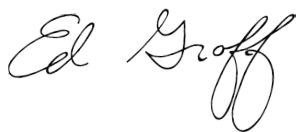
As you read this budget book, I hope you remember that behind each number is the story of a student striving to succeed, a staff member devoted to service, and a community standing together to support them.

The pages that follow are full of tables comprised of intricate formulas that lay out the complexity of our budget. But what's not complex is our pledge of accountability, transparency and strong stewardship of public money. This book is one way of upholding that pledge and stating publicly our values.

Thank you to the Minneapolis Board of Education for its service and oversight. Thank you to the staff who compiled this book for their dedication and sacrifice. And thank you, reader, for your commitment to Minneapolis Public Schools and its students.

Together, we are Minneapolis Public Schools Strong.

Sincerely,



Ed Graff
Superintendent



Letter from the Chief Financial Officer

The budget for Minneapolis Public Schools is the financial plan for the District for the 2019-20 school year. This budget supports the academic priorities determined by the Superintendent and the Board of Education including Literacy, Multi-Tier Support Systems, Equity, and Social and Emotional Learning. The District budget represents a commitment to provide each student with an inspirational education experience in a safe, welcoming environment and all diverse learners to acquire the tools and skills necessary to confidently engage in the global community. This document represents a balanced budget. There were several considerations in the development of the 2019-20 budget:

- The budget meets the requirement of Minnesota Statute 123B.77 Subd. 4: Budget approval. Prior to July 1 of each year, the board of each district must approve and adopt revenue and expenditure budgets for the next school year. The budget document so adopted must 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.
- The District's budgeted financial information is prepared and maintained using the modified accrual basis of accounting for all governmental funds and the accrual basis of accounting for all proprietary funds. This conforms with generally accepted accounting principles (GAAP). Unencumbered expenditures are not carried forward into subsequent fiscal periods.
- There are currently 13 collective bargaining agreements being negotiated. The District acknowledges that reasonable salary increases are needed to be competitive in a tight job market. The retention of well-qualified and highly motivated employees is desirable to meet the challenges of students in a highly diverse urban environment. Minneapolis Public Schools is committed to providing its employees fair and comparable wages within the parameters of the current budget constraints.
- While the District embraces all students and strives to meet the needs of our most vulnerable, the Federal and State governments do not fully fund the requirements of serving Special Education and English Learner students. This budget reflects the District's values of fully funding the academic needs of all students.
- While the District's enrollment has shown slight decreases over the past several years, the fixed costs have increased. This budget plans for expense increases in the areas of utilities, heating fuel, property insurance, and transportation contracts.

- The District will continue to invest in updated instructional materials, technology and staff development.
- District leadership has begun work on a Comprehensive Districtwide Design (CDD). The CDD has the potential to:
 - Eliminate longstanding policies and practices that disadvantage students of color and low income students
 - Ensure that MPS follows new the federal law about student access to effective teaching
 - Increase achievement through more equitable access to rigorous and relevant coursework
- Phase 1 of the CDD is reflected in this budget in the form of a Predictable Staffing model. The Predictable Staffing model underscores Minneapolis Public Schools' values for foundational school staffing, with investments made to ensure equitable programming across all district schools.
- The Board of Education and District leadership asked our taxpayers to approve an increase in our Referendum and a new Technology levy in the November 2018 Election. We thank our taxpayers for their approval of this increase. The 2019-20 budget includes the \$30 million additional funding.

The Superintendent and his Cabinet spent numerous hours during the budget development process discussing the above items. The District will continue to work on ways to find efficiencies within service delivery models, magnet school location, and school boundaries to ensure the resources of the District are used effectively.

This document details the annual estimate of revenues and expenses of Minneapolis Public Schools for the 2019-20 fiscal year. It includes detail of the General Fund, Food Services Fund, Community Education Fund, Capital Fund, and Debt Service Fund. Questions regarding this document can be directed to the Finance Department.

Sincerely,



Ibrahima Diop
Chief Financial Officer



2019 School Finance Award Recipients for 2018 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.



**2019 School Finance Award Recipient
for 2018 Financial Reporting**

Minneapolis Public Schools

Criteria for FY 2018 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.



This Meritorious Budget Award is presented to

MINNEAPOLIS PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2018–2019.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'T E Wohlleber'.

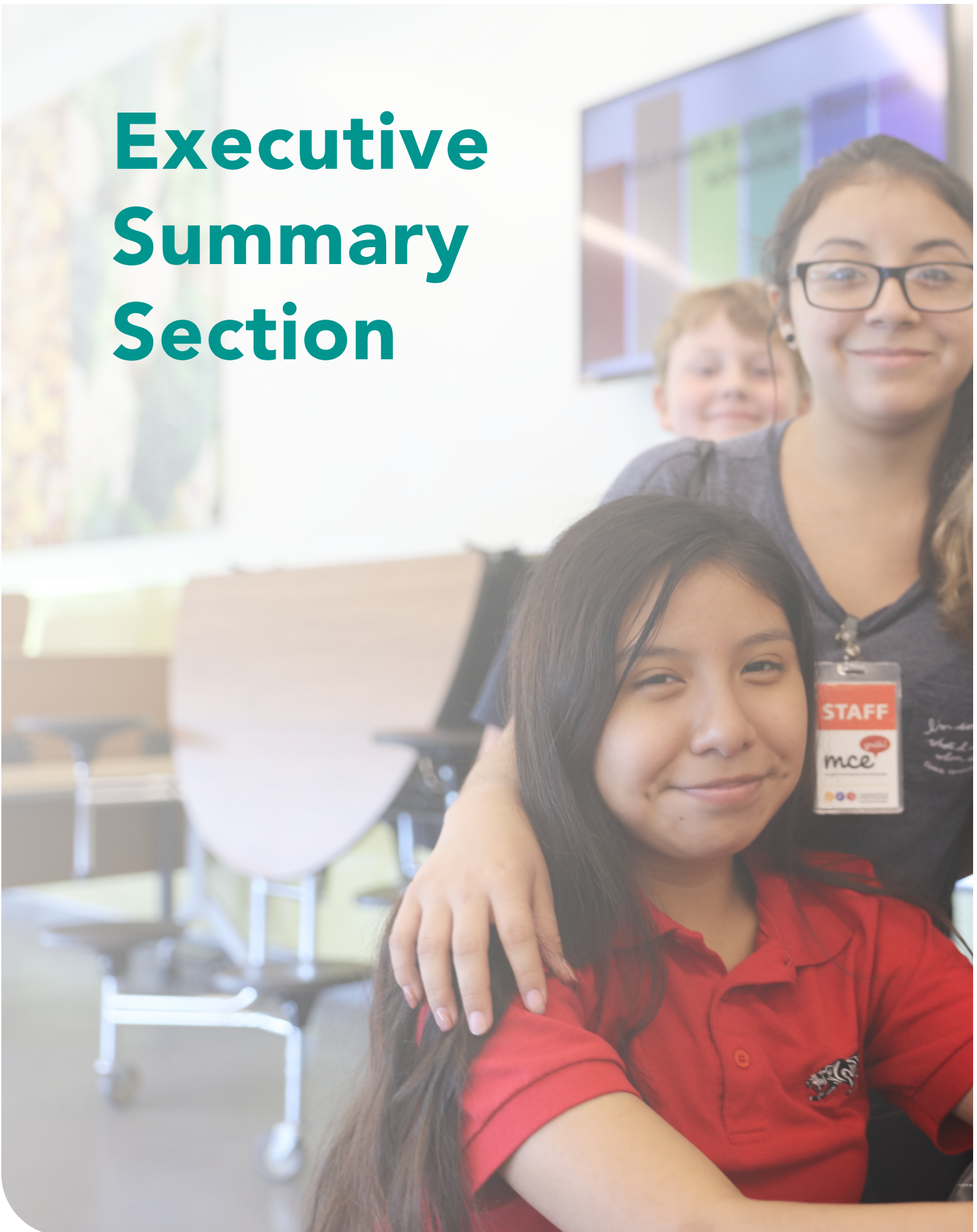
Thomas E. Wohlleber, CSRM
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

Siobhán McMahon, CAE
Chief Operating Officer



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.

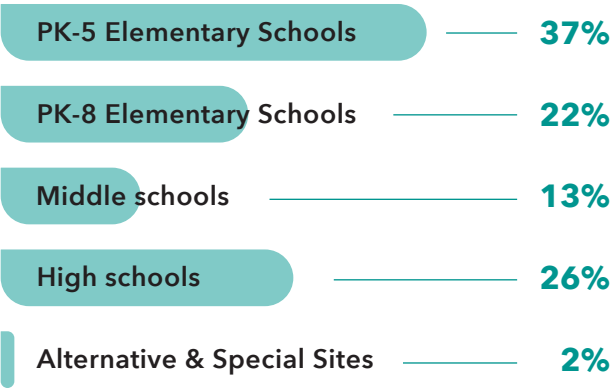
Programs and Services

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.

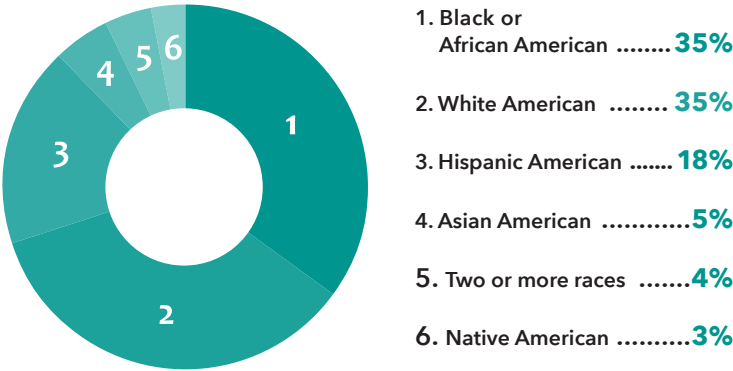
Minneapolis Public Schools embraces diversity in our students, staff and the programs we offer to accelerate learning.

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.

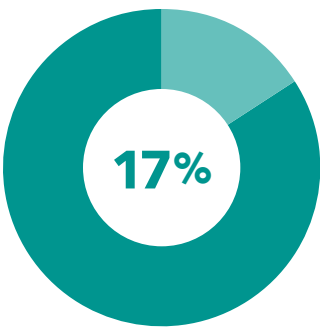
Number of students – 35,674



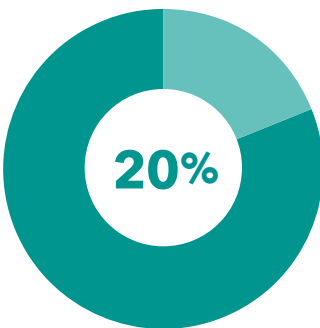
Students demographics



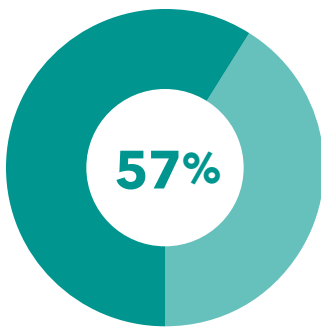
Number of students – 35,674



Special Education

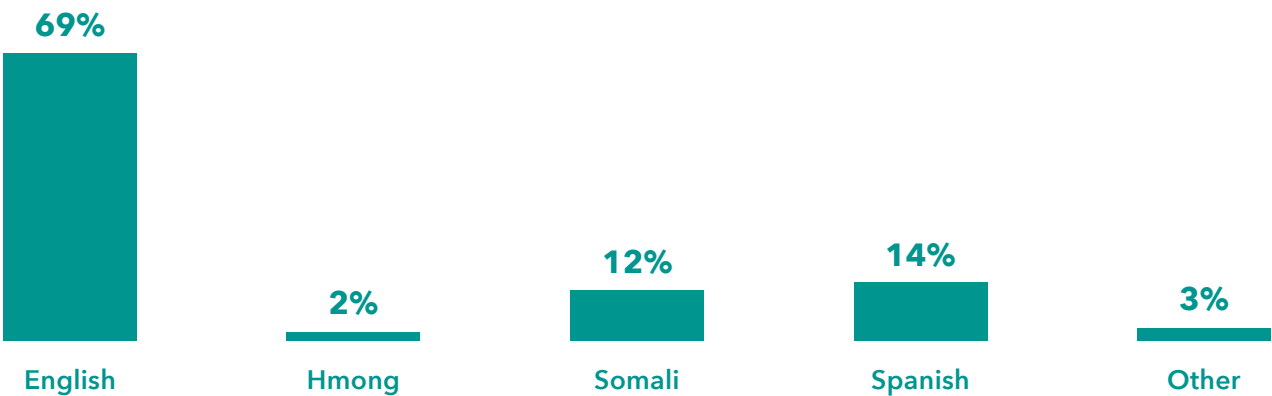


English Learners



free/Reduced-Price Lunch Eligible

Student Home Languages



This demographic information refelects active enrollment as of October 10, 2019, except for free and reduced-price lunch eligibility, which is from the end of the 2018-19 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

Establishing the 2019-2020 Budget

Enrollment and Revenue Assumptions

In making revenue projections, MPS assumed the following:

- Enrollment will decrease by 759 students.
- Basic formula will increase to \$6,438 per adjusted pupil unit (an increase of 2%).
- Title IV entitlement is authorized from the Federal government requiring a District plan

Expenditure Assumptions

- Benefits rate will remain at 36 percent of salary.
- The amount budgeted for the average teacher salary remains at \$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 2019-2020 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
- Predictable staffing allocation model to ensure consistency in service at all 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 to better serve students
- Identify a Differentiation Specialist in all K-5, K-8 and Middle Schools

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 FY19-20 year, we will continue to 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 while levy planning is on-going.



Date	Action
September 1 – October 5	Weekly Staff Adjustment meetings for enrollment
September	Prepare analysis of previous year revenue and expenses
Late September	Review Strategic goals and prepare budget process recommendations
10-Sep	Begin Levy discussion with Board Finance Committee
Early Sept - November	MDE begins process of recommending Governor's education budget
October 1 - 16	Finalize staff adjustments
Late September	District staff begin preparing legislative agenda
September 12 - 30	Continue conversations for predictable staffing requirements
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
6-Nov	Referendum Vote & general elections
11-Nov	Proposed Property tax mailing
Late Nov – Early Dec	Board adopts legislative agenda
30-Nov	State budget forecast released
Mid December	Majority parties in house & senate name committee chairs
22-Dec	Review revenue forecast and enrollment projections
11-Dec	Truth in Taxation at School Board
31-Dec	Final Levy submission deadline
8-Jan	Legislative session begins
15-Jan	Determine Central Office vs School Staffing
January 18 - 27	Chief meetings to review budget plans
31-Jan	Budget Tie-out Manual prepared - Programming info needed
7-Feb	Status update on budget planning to Board Finance Committee
February 11 – March 8	Budget meetings and training sessions
	Due to the School Closures for Inclement Weather there will be delays for the following dates by 1 week
19-Feb	Northside Community meeting DPAC Meeting
21-Feb	Southside Community Meetings
22-Feb	Allocations done for school and departments
28-Feb	State budget forecast released
28-Feb	Review Allocations with Board Finance Committee
15-Mar	Budget tie-out files due
March 18 – April 5	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
25-Apr	Budget recommendation to Finance Committee
14-May	Budget presentation to Board of Education
21-May	Legislature is required to finish business
23-May	Board Finance Committee presented Final Budget
11-Jun	Board votes on budget adoption
1-Jul	Any new funding appropriated by legislature will be available



Budget Development Process

FY 19-20 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 of Equity, Literacy, Multi-tier Levels of Support and Social Emotional Learning. 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. This year there was a requirement for schools to follow minimum predictable staffing model developed by the District to ensure that no matter which school a student attends, they can expect to find the same support staff in the building. The model includes:

1. Principal
2. Assistant Principal at select sites
3. School Secretary
4. an Office Specialist at middle and high schools with more than 500 students
5. Classroom teachers to meet the targeted class sizes of K-1 = 1:24, 2nd = 1:25 3rd = 1:36, 4th & 5th = 1:28, 6th -8th = 1:32 and 9th – 12th = 1:36,
6. 0.2 prep for each classroom teacher,
7. 0.5 FTE Differentiation Specialist at K-8th grades,
8. Health Service Assistant
9. Counselor at middle and high schools,
10. Security Monitor at middle and high schools, and
11. Social Worker.
12. 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 11th, 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 11th Board of Education meeting. The MDE Levy Certification report is used for revenue projections. The levy amount from the report shows the total property tax amount of \$236,677,511. The general state aid formula is calculated on the

projected enrollment of students using the state aid formulas currently in Statute. The 2019 legislative session approved a 2% increase in the general education formula allowance for FY 2019-20 and FY 2020-21 respectively. This results in a \$126 per pupil increase in FY 2019-20 and \$129 per pupil increase in FY 2020-21. Because the ADM estimates for 2019-20 show a slight decline, this formula allowance increase will net a revenue decrease of approximately \$5 million. The Compensatory formula also increases \$126 per pupil in 2019-20 and \$129 per pupil in 2020-21. 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 revenue will be reduced by approximately \$5 million. The Legislature requires portions of the compensatory revenue be used for extended-time activities in the ratio of 3.5% in FY 2019-20 or approximately \$1,927,000 in FY 2019-20. This statute necessitated an extended-time activity plan for the District. The Legislature approved continuing the Voluntary Pre-Kindergarten slots for the District resulting in revenue of approximately \$1,278,000 for FY 2019-20. 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 were 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 2019 projects a small decline of 0.72% of students based on historical trends, birth rates and charter school demographics (Table 1). 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. Statistics also show a steady slight decline of birth rates in the city of Minneapolis.

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 to

- support students and manage class sizes
- 4. Magnet schools will continue to receive a separate allocation of \$87.32 per pupil
- 5. Schools with fewer than 250 students will receive an allocation of \$200 per pupil
- 6. Title dollars are given to schools with more than 40% free and reduced lunch counts
- 7. The ELL allocation will fully fund the ESL teacher positions at schools by using Referendum and Compensatory education dollars
- 8. The Special Education Resource Teachers (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 $(\text{Adjusted count} / \text{FY17 enrollment}) / 0.8 = \text{concentration factor}$. Then the concentration factor is multiplied by the adjusted count x 0.6 x \$5,473 per pupil. These dollars for FY20 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% but has chosen to allocate the full amount to 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. Voters in Minneapolis voted to renew the referendum in November 2019. The amount of referendum dollars is now **\$108M**.

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. Federal regulations require that no school with Free & Reduced lunch counts 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, which 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 I High 5 dollars are given to the Early Education department to determine the distribution of High 5 classrooms. Title I 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 **\$5,628,600**. 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 **\$66M**. 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:

Comprehensive schools 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 FY19-20, the revenue is based on net tax capacity with an equalizing factor. The projected amount of CTE levy for MPS in FY19-20 is **\$730,522**.

Q Comp dollars are calculated with a formula of \$260 x enrollment. The projected FY19-20 revenue is **\$9,447,432**. 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 FY19-20.

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 remain \$100,605. The fringe rate will remain at 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 March 8 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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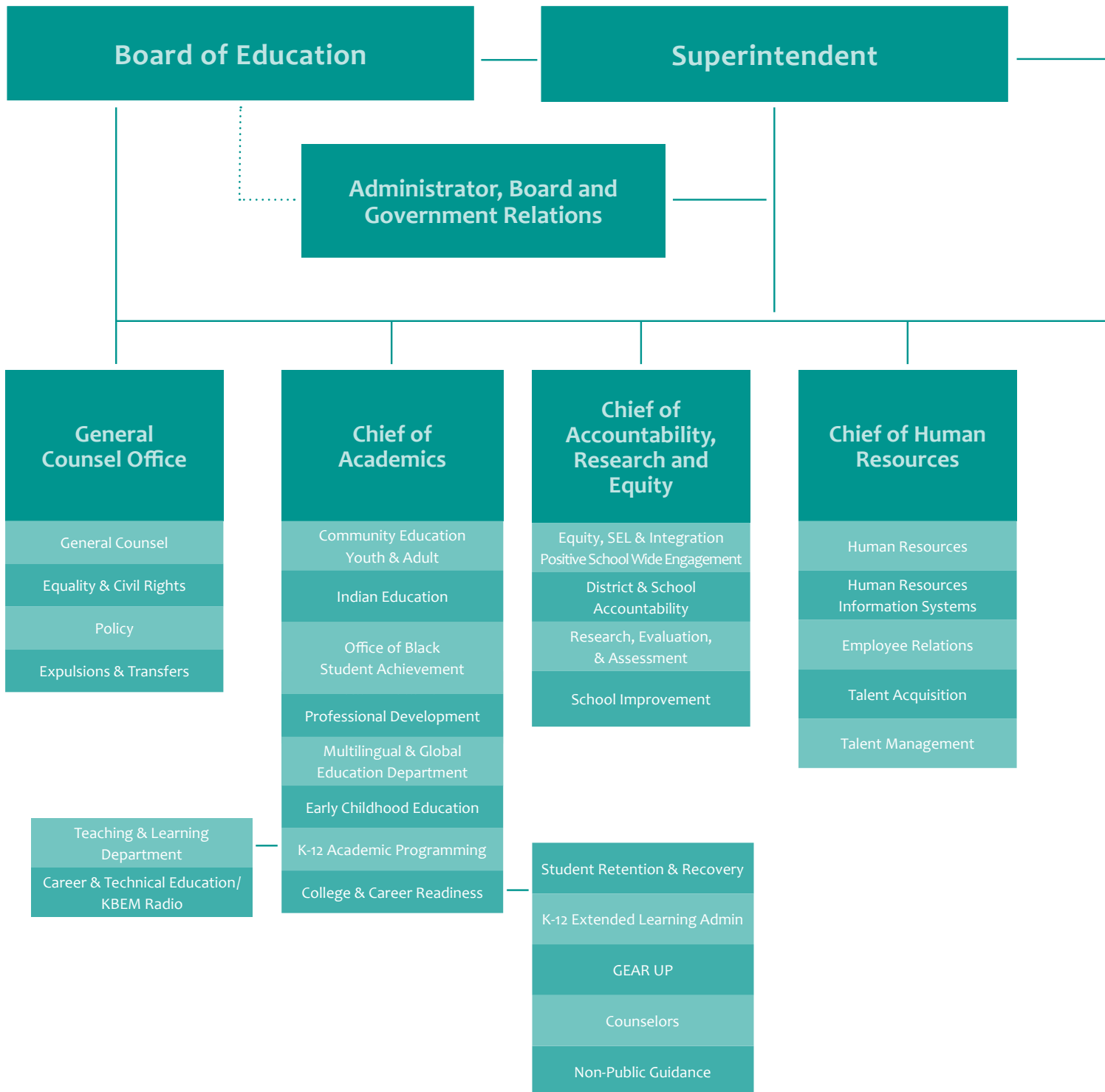


Janaan Ahmed
Student Representative
StudentRepresentative@mpls.k12.mn.us

Jennifer Lindquist - Executive Assistant to the Board of Education

Jennifer.Lindquist@mpls.k12.mn.us | 612.668.0197

District Organizational Chart



Associate Superintendents

High Schools Associate/Athletics

Pre-K-8

Special sites/Special Education

Middle Schools Associate/contract alternatives

Pre-K-8

Homeless & Highly Mobile

Nursing Services

Chief Information Officer

Design & Training

Enterprise Systems

Enterprise Infrastructure

IT Field Support

IT Service Desk

Chief of Staff

Communications,
Engagement & External
Relations

External Relations

Student Placement

Office of the Ombudsperson
(Families & Community)
(Staff)

Translations

Family Resources Center

Chief Operations Officer

Capital Planning, Construction
& Maintenance

Culinary & Wellness Services

Emergency Management,
Safety & Security

Environmental Health
& Safety

Plant Operations

Transportation

Chief Financial Officer

Finance

Business Services

Budget/Student Accounting

Financial Reporting

Financial Systems

Grants

Payroll

Total Compensation



School Principals

2019-2020 Principal and Assistant Principal Assignments Minneapolis Public Schools

School	Principal	Assistant Principal
Andersen	Denise Wells	Tara Fitzgerald Eric Loichle
Anishinabe	Laura Sullivan	
Anthony	Mai Chang Vue	Dempsey Miller
Anwatin	Ellen Shulman	Elizabeth Martin
Armatage	Joan Franks	Carey Seeley
Bancroft	Diego De Paz	Breanna Nichols
Barton	Diane Bagley	Maria Rollinger
Bethune	Jasper Jonson	Carrie Hernandez
Bryn Mawr	Laura Cavender	
Burroughs	Ana Bartl	Patty Fetter
Cityview	Renee Montague	Fabrice Baillet
Dowling	Lloyd Winfield	
Edison	Eryn Warne	Said Garaad Christine Sanguinet
Emerson	Aaron Arredondo	Christine Sanguinet
FAIR	Mary Pat Cumming	
Field	VaNita Miller	Sonrisa Shaw
Folwell	Lucilla Davila	Kimberly Enck Melissa Thaemert
Franklin	Karon Cunningham	Heather Frye
Green Central	Matthew Arnold	Beatriz de Santiago
Hale	Steven Uhler	Sofia Vladimirova
Hall	Sherrill Lindsey	Lorraine Rhodes-Dix
Harrison	Nathan Hampton	Malvirce Edwards
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	Tanya Sturm
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	Kristi Ward, Interim	Sonrisa Shaw

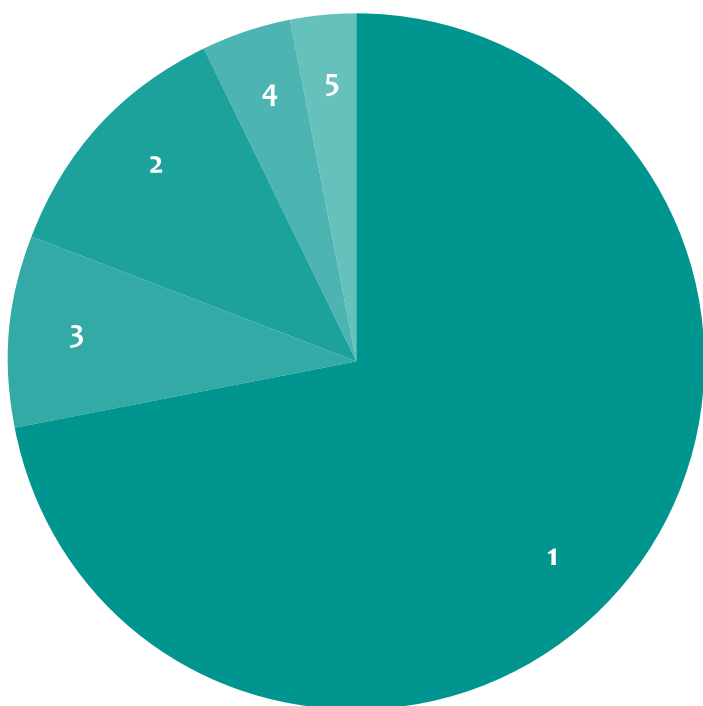
Lake Nokomis Wenonah	Kelly Wright	
Longfellow	Padmini Udupa	Laura Knutson, TPS
Loring	Ryan Gibbs	
Lucy Laney	Lisa Pawelak	Anne Wagemaker, Admin TOSA
Lyndale	Mark Stauduhar	Charise Powell
Marcy	Donna Andrews	Trinity Raw
MPS Metro St. Joe's	Joe Groves	
Minneapolis Academy & Career Center	Opal Ehalt	Chris Hubbard, Admin TOSA
Nellie Stone	Amy Luehmann	Karen Kennedy
North	Mauri Friestleben	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 Serita Mattei
Sanford	Amy Nelson	Al Pitt, POSA Ahmed Amin
Seward	Tammy Goetz	Meghan O'Connor Fisher
Sheridan	Yajaira Guzman Carrero	Andree Iden
South	Brett Stringer	Isabel Rodriguez Steve Simondet Mercedes Walker
Southwest	Valerie Littles-Butler	Lacy Cannon Camille Erickson Shaun Flandrick
Stadium View	Rhonda Larkin	
Sullivan	Jennifer Hedberg	Jamie Stricherz
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
Windom	Jim Clark	



All Fund Summary

Revenue Summary

Revenue Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
General Fund	\$607,155,855	\$591,508,826	\$589,836,148	\$573,543,775	\$630,329,784	\$598,813,295	\$610,789,561	\$623,005,352
Food Service	\$22,510,886	\$22,834,754	\$21,898,803	\$22,062,834	\$22,328,433	\$22,775,002	\$23,230,502	\$23,695,112
Community Service	\$28,570,581	\$29,825,786	\$30,506,573	\$32,421,400	\$33,003,531	\$33,663,602	\$34,336,874	\$35,023,611
Capital Projects	\$110,225,031	\$125,650,456	\$137,950,796	\$109,695,748	\$92,802,462	\$94,658,511	\$96,551,681	\$98,482,715
Debt Service	\$84,328,151	\$75,270,332	\$76,227,962	\$95,082,949	\$85,128,394	\$85,979,678	\$86,839,475	\$87,707,869
Post Employment Benefits Debt Svc	\$0	\$0	\$2,313,857	\$2,584,603	\$0	\$2,500,000	\$2,550,000	\$2,601,000
Total All Funds	\$852,790,504	\$845,090,154	\$858,734,139	\$835,391,309	\$863,592,604	\$838,390,087	\$854,298,092	\$870,515,659



Revenue Summary FY 2019-20

1 | General Fund — 73%

2 | Construction — 11%

3 | Debt Service — 10%

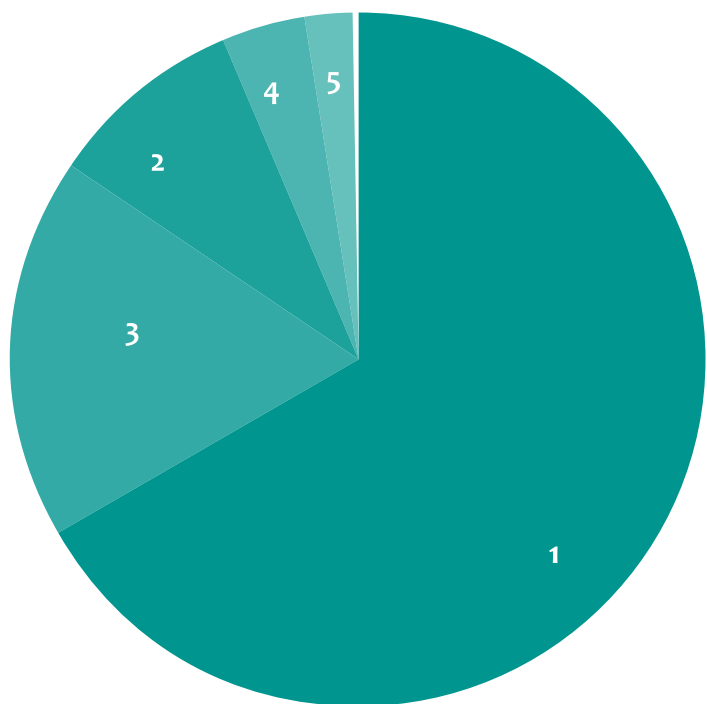
4 | Community Education — 4%

5 | Food Service — 4%

6 | OPEB Debt Service — 0%

Expenditure Summary

Expenditure Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
General Fund	\$606,384,716	\$605,929,828	\$593,617,102	\$564,064,603	\$632,192,699	\$594,261,137	\$606,146,360	\$618,269,287
Food Service	\$22,027,820	\$22,077,485	\$21,646,325	\$22,624,252	\$22,328,433	\$22,775,002	\$23,230,502	\$23,695,112
Community Service	\$26,563,620	\$28,554,216	\$30,234,975	\$32,875,348	\$37,119,594	\$35,263,614	\$33,500,434	\$34,170,442
Capital Projects	\$135,261,473	\$65,875,000	\$113,141,433	\$130,305,425	\$170,218,787	\$173,623,163	\$104,173,898	\$106,257,376
Debt Service	\$88,125,693	\$77,754,089	\$76,931,473	\$85,701,291	\$85,128,394	\$86,830,962	\$88,567,581	\$90,338,933
Post Employment Benefits Debt Svc	\$0	\$0	\$2,258,099	\$2,257,200	\$0	\$2,200,000	\$2,244,000	\$2,288,880
Total All Funds	\$878,363,322	\$800,190,618	\$837,829,407	\$837,828,119	\$946,987,907	\$914,953,878	\$857,862,774	\$875,020,029



Expenditure Summary FY 2019-20

1 | General Fund — 66.8%

2 | Construction — 18%

3 | Debt Service — 9%

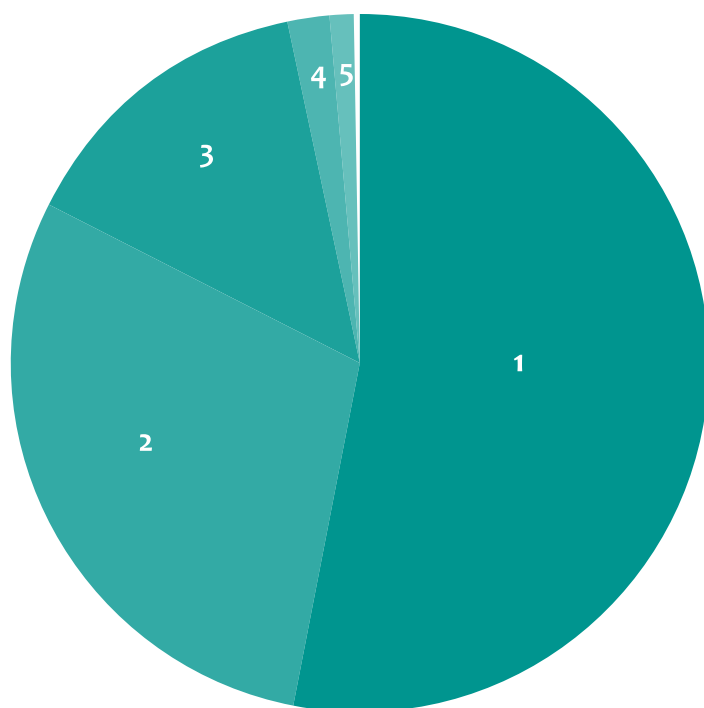
4 | Community Education — 3.9%

5 | Food Service — 2.4%

6 | OPEB Debt Service — 0%

Fund Balance Summary

Fund Balance Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
General Fund	\$80,717,365	\$66,296,363	\$62,515,409	\$71,994,581	\$70,131,666	\$74,683,824	\$79,327,025	\$84,063,090
Food Service	\$2,115,546	\$2,872,815	\$3,125,293	\$2,563,875	\$2,563,875	\$2,563,875	\$2,563,875	\$2,563,875
Community Service	\$7,433,000	\$8,704,570	\$8,976,168	\$8,522,220	\$4,406,157	\$2,806,145	\$3,642,585	\$4,495,754
Capital Projects	\$141,287,222	\$201,062,678	\$225,872,041	\$205,262,364	\$127,846,039	\$48,881,387	\$41,259,170	\$33,484,509
Debt Service	\$28,431,083	\$25,947,326	\$25,243,815	\$34,625,473	\$34,625,473	\$33,773,189	\$32,045,083	\$29,414,019
Post Employment Benefits Debt Svc	\$0	\$0	\$55,758	\$383,161	\$383,161	\$683,161	\$989,161	\$1,301,281
Total All Funds	\$259,984,216	\$304,883,752	\$325,788,484	\$323,351,674	\$239,956,371	\$163,391,581	\$159,826,899	\$155,322,528



Fund Balance FY 2019-20

- 1 | Construction — **53%**
- 2 | General Fund — **29.2%**
- 3 | Debt Service — **14.4%**
- 4 | Community Education — **1.8%**
- 5 | Food Service — **1.1%**
- 6 | OPEB Debt Service — **0.2%**

Enrollment Trends

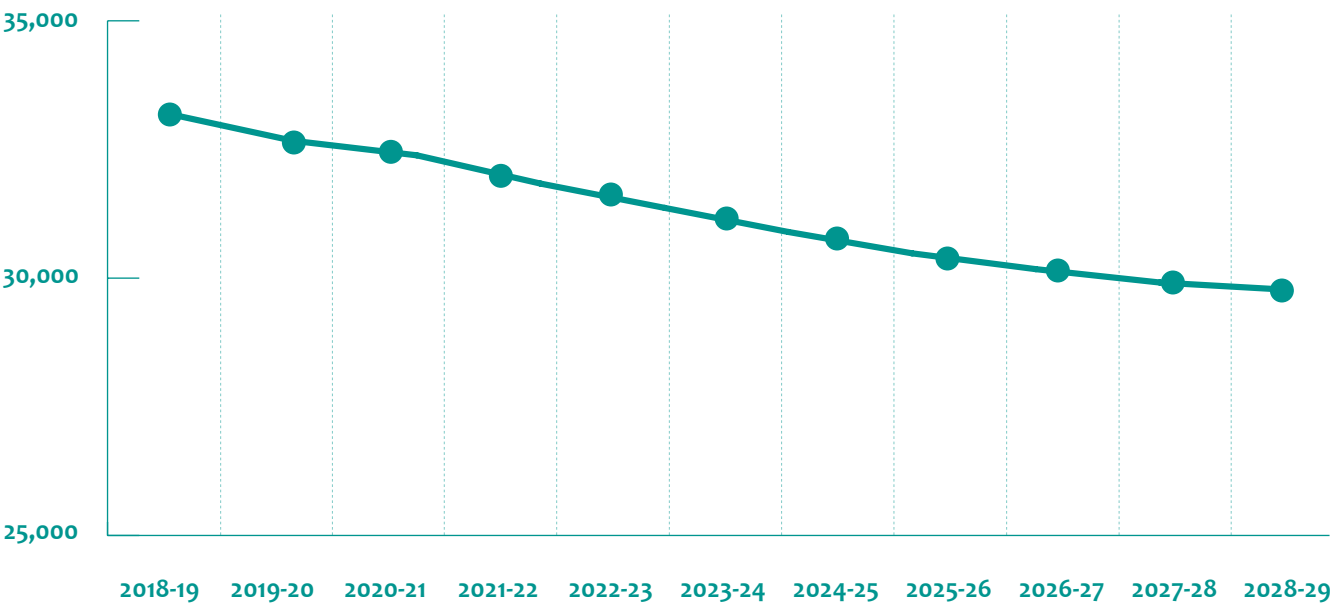
Ten Year Enrollment Plan

The FY 2019-20 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 2019 projects a decline of 2.24% of students based on historical trends, birth rates and charter school demographics. This trend continues through the FY 2028-29 school year at a rate of -0.45 to -1.5% decrease per year. A major reason for the decline in enrollment is the district continuing to lose market share to open enrollment, particularly in Zone 1.

The District is beginning implementation of a Comprehensive District Redesign to address the continued loss of students. There will be examinations of student pathways, academic rigor in curriculum and possible changes in school area boundaries.

Ten Year Enrollment History



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	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kindergarten	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0
Grade 1	2846.0	2820.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4
Grade 2	2687.0	2667.8	2673.4	2682.9	2682.9	2682.9	2682.9	2682.9	2682.9	2682.9	2682.9
Grade 3	2737.0	2578.4	2560.0	2565.4	2574.5	2574.5	2574.5	2574.5	2574.5	2574.5	2574.5
Grade 4	2733.0	2561.0	2412.7	2395.4	2400.5	2409.0	2409.0	2409.0	2409.0	2409.0	2409.0
Grade 5	2670.0	2577.0	2433.6	2292.6	2276.2	2281.1	2289.2	2289.2	2289.2	2289.2	2289.2
Grade 6	2492.0	2363.9	2310.6	2182.0	2055.6	2040.9	2045.2	2052.5	2052.5	2052.5	2052.5
Grade 7	2476.0	2390.1	2291.0	2239.3	2114.7	1992.1	1977.9	1982.1	1989.1	1989.1	1989.1
Grade 8	2456.0	2415.6	2355.9	2258.2	2207.3	2084.4	1963.7	1949.6	1953.8	1960.7	1960.7
Grade 9	2491.0	2503.3	2496.6	2434.9	2333.9	2281.3	2154.3	2029.5	2015.0	2019.3	2026.4
Grade 10	2376.0	2449.6	2476.8	2470.1	2409.1	2309.2	2257.1	2131.5	2008.0	1993.6	1997.9
Grade 11	2370.0	2272.3	2347.8	2373.9	2367.5	2309.1	2213.3	2163.3	2043.0	1924.6	1910.8
Grade 12	2673.0	2648.5	2544.1	2628.7	2657.9	2650.7	2585.3	2478.0	2422.1	2287.3	2154.8
Total-Graph Below	33932.0	33173.0	32657.9	32278.9	31835.5	31370.6	30907.7	30497.5	30194.4	29938.1	29803.2
Change		(759.0)	(515.1)	(379.0)	(443.4)	(464.9)	(462.9)	(410.2)	(303.1)	(256.3)	(134.9)
% Change		-2.24%	-1.55%	-1.16%	-1.37%	-1.46%	-1.48%	-1.33%	-0.99%	-0.85%	-0.45%
Grade 12 to K Change		252.0	276.5	380.9	296.3	267.1	274.3	339.7	447.0	502.9	637.7
Grade 1-12 Migration		-1011.0	-791.6	-759.9	-739.7	-732.0	-737.2	-749.9	-750.1	-759.2	-772.6



Staffing Trends

General Fund Staffing

There are 6,515.3 full time equivalent (FTE) positions projected into the FY 2019-20 budget. The following chart shows the historical FTE's by collective bargaining unit.

Despite having declining enrollment, the District has maintained the number of teachers and support staff at schools to help in meeting the academic needs of the students in Minneapolis.

Salaries and benefits currently make up approximately 81.6 percent of the District's general fund budget.

The district currently has 15 labor agreements. MFT-Teachers, MFT-Adult Education, MFT-ESP, AMP, MACA and MAAS all expired on June 30, 2019. The District is in active negotiations with each of these units except for MFT-Adult Education (the union has not requested dates to meet). The District is also expecting wage re-openers with SEIU-Food Service and SEIU-Custodial for the 2019/2020 fiscal year and is awaiting a request to meet from both units. All other collective bargaining agreements are current.

	10/2/12 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	10/1/18 Total FTE	10/1/19 Total FTE
ABE Teachers	46.3	44.7	56.6	54.2	54.2	56.8	56.6	52.3
AFSCME	305.5	295.9	314.3	336.1	323.3	317.9	298.5	310.8
AMP	4.0	23.0	119.7	112.3	118.6	121.6	146.5	200.9
Board Members		0.8	9.0	9.0	9.0	9.0	9.0	9.0
CLT (until 2014)	35.8	27.1						
ELT (until 2014)	86.7	99.0						
Employment Contracts	57.3	50.6	44.7	39.6	35.9	27.4	6.3	6.8
ESP	1305.8	1228.3	1333.1	1431.2	1510.1	1438.5	1367.0	1367.4
Food Service	127.0	146.6	141.3	170.7	192.3	199.8	210.8	233.2
Grounds/Stockworkers	10.0	19.0	20.0	19.0	20.0	20.0	20.0	21.0
Intermittent/Clerica	0.1	0.1	11.0	11.0	11.0	10.0	10.0	10.0
Janitor/Eng/Bus/Ice	365.2	265.2	280.2	291.6	263.0	274.0	270.0	278.0
MAAC (until 2014)	96.0	86.3						
MAAS			131.8	140.3	123.2	126.1	113.0	117.8
MACA	85.0	115.5	126.5	117.5	117.6	124.0	115.0	127.0
Machinists	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
MPSASP (until 2014)	73.9	81.9						
Non-Represented			66.0	42.0	43.0	39.0	40.0	33.0
Principals	106.0	102.0	121.0	124.0	130.0	128.0	122.0	121.0
SSS (until 2015)	11.8	11.8	10.8	2.0				
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Teachers	3106.6	3128.6	3403.3	3571.9	3593.4	3472.0	3306.4	3361.1
Trade-Bricklayer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Trade-Carpenter	10.0	9.0	9.0	10.0	10.0	10.0	9.0	9.0
Trade - Cement Mason	1.0							
Trade-Electrician	12.0	9.0	10.0	10.0	13.0	12.0	12.0	6.0
Trade-Electronics	4.0	5.0	5.0	6.0	7.0	8.0	8.0	8.0
Trade-Glazier	3.0	3.0	3.0	3.0	3.0	3.0	2.0	2.0
Trade - Ironworker	1.0							
Trade-Painter	17.0	16.0	16.0	16.0	16.0	16.0	11.0	11.0
Trade-Pipefitter	22.0	22.0	22.0	23.0	24.0	24.0	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	8.0	9.0	9.0	9.0	10.0	10.0	9.0	9.0
Trade-Roofer	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Trade-Sheet Metal	14.0	14.0	15.0	15.0	16.0	16.0	16.0	16.0
Trade-Sprinkler Fit	2.0	2.0	3.0	2.3	2.3	2.3	2.3	2.3
Transportation	193.1	202.0	195.0	191.0	182.0	179.0	188.0	169.9
Total FTE	6119.1	6027.4	6486.3	6767.7	6837.9	6654.4	6382.4	6516.3



Tax Base & Rate Trends

Minneapolis 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%
2019	5.328%	0.947%	2.050%	13.500%	0.406%	22.231%

Notes

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

Minneapolis Property Tax Values

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%
2019	530,941,500	52,194,464,200	52,725,405,700	22.231%

Notes

Real Estate includes single family homes, townhomes and condominiums

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 of 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	-	(10,236,618)	6,963,382
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	(11,270,000)	-	16,965,000
Gen. Obligation, Series 2010D	Dec-10	Feb-21	2.00%-4.00%	7,750,000	(7,330,000)	-	420,000
Gen. Oblig. Bldg., Series 2010E	Dec-10	Dec-25	5.125%	19,785,000	-	(11,159,817)	8,625,183
Refunding COP's, Series 2011A	Jul-11	Feb-20	2.00%-5.00%	31,255,000	(31,255,000)	-	-
Gen. Oblig. Rfnd., Series 2011B	Jul-11	Feb-20	2.00%-4.00%	10,525,000	(10,525,000)	-	-
Gen. Obligation, Series 2011C	Dec-11	Feb-27	3.00%-4.00%	16,770,000	(10,675,000)	-	6,095,000
Gen. Oblig. Bldg., Series 2011D	Dec-11	Dec-25	3.80%	4,260,000	-	(2,549,505)	1,710,495
Refunding COP's, Series 2011F	Dec-11	Feb-23	2.00%-3.20%	19,705,000	(13,690,000)	-	6,015,000
Gen. Obligation, Series 2012A	Dec-12	Feb-33	2.00%-3.00%	21,220,000	(8,380,000)	-	12,840,000
Alt. Facilities, Series 2012B	Dec-12	Feb-33	2.00%-3.00%	18,550,000	(5,975,000)	-	12,575,000
Gen. Oblig. Rfnd., Series 2012D	Dec-12	Feb-22	3.00%-4.00%	9,285,000	(6,925,000)	-	2,360,000
Gen. Oblig. Rfnd., Series 2012E	Dec-12	Feb-22	2.00%	16,530,000	(12,135,000)	-	4,395,000
Gen. Obligation, Series 2013A	Dec-13	Feb-29	3.00%-4.00%	20,525,000	(9,215,000)	-	11,310,000
Alt. Facilities, Series 2013B	Dec-13	Feb-34	4.00%-5.00%	38,090,000	(8,010,000)	-	30,080,000
Refunding COP's, Series 2013D	Dec-13	Feb-21	5.00%	41,125,000	(38,440,000)	-	2,685,000
Gen. Obligation, Series 2014A	Dec-14	Feb-30	2.00%-3.00%	21,840,000	(9,145,000)	-	12,695,000
Alt. Facilities, Series 2014B	Dec-14	Feb-30	3.00%-4.00%	45,270,000	(12,330,000)	-	32,940,000
Gen. Oblig. Rfnd., Series 2014C	Dec-14	Feb-23	2.00%-5.00%	11,300,000	(6,560,000)	-	4,740,000
COP's, Series 2014D	Dec-14	Feb-30	4.00%-5.00%	125,570,000	(31,010,000)	-	94,560,000
Gen. Obligation, Series 2015A	Dec-15	Feb-31	2.34%	21,275,000	(7,435,000)	-	13,840,000
Alt. Facilities, Series 2015B	Dec-15	Feb-31	2.51%	34,755,000	(7,370,000)	-	27,385,000
Gen. Oblig. Rfnd., Series 2015C	Dec-15	Feb-24	1.69%	10,830,000	(4,845,000)	-	5,985,000
COP's, Series 2015D	Dec-15	Feb-31	2.67%	44,475,000	(9,915,000)	-	34,560,000
Gen. Obligation, Series 2016A	Dec-16	Feb-37	5.00%	41,905,000	(6,515,000)	-	35,390,000
Lg.Term Fac Maint , Series 2016B	Dec-16	Feb-35	4.00%-5.00%	51,910,000	(5,310,000)	-	46,600,000
COP's, Series 2016C	Dec-16	Feb-32	5.00%	22,025,000	(2,590,000)	-	19,435,000
Gen. Obligation, Series 2017A	Dec-17	Feb-33	4.00%-5.00%	28,895,000	(5,075,000)	-	23,820,000
Lg.Term Fac Maint , Series 2017B	Dec-17	Feb-38	4.00%-5.00%	51,565,000	(4,910,000)	-	46,655,000
COP's, Series 2017C	Dec-17	Feb-33	4.00%-5.00%	38,565,000	(3,515,000)	-	35,050,000
Gen. Obligation, Series 2018A	Dec-18	Feb-39	4.00%-5.00%	40,395,000	(2,885,000)	-	37,510,000
Lg.Term Fac Maint , Series 2018B	Dec-18	Feb-38	4.00%-5.00%	51,275,000	(1,310,000)	-	49,965,000
Gen. Obligation, Series 2019A	Dec-19	Feb-40	5.00%	43,490,000	43,490,000	-	86,980,000
Lg.Term Fac Maint , Series 2019B	Dec-19	Feb-38	5.00%	30,030,000	30,030,000	-	60,060,000
COP's, Series 2019C	Dec-19	Feb-35	5.00%	6,905,000	6,905,000	-	13,810,000
			Total	\$1,056,075,000	\$(214,120,000)	\$(23,945,940)	\$818,009,060

Minneapolis Public Schools Debt Service Payment Schedule

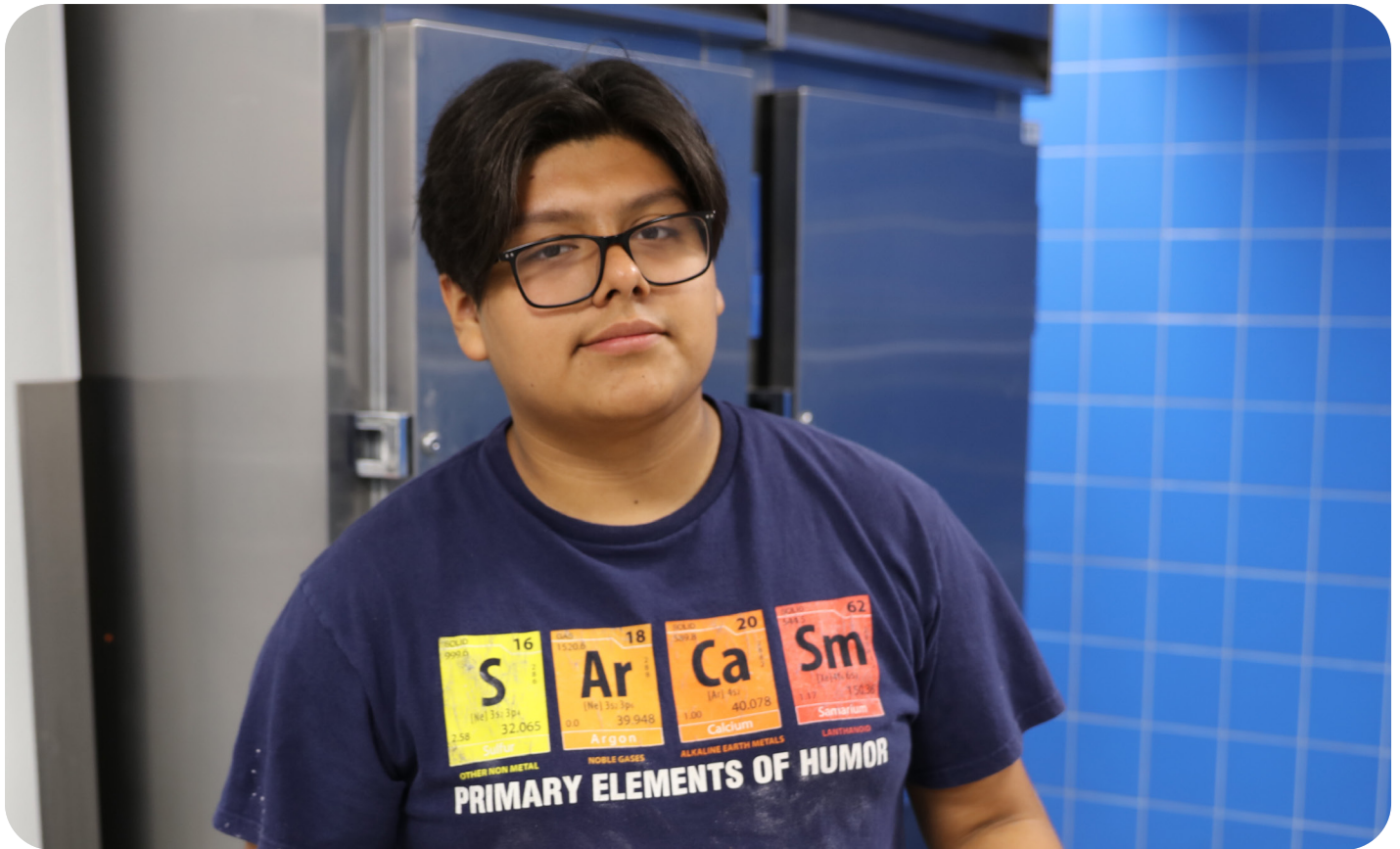
Description of Debt	2019	2020	2021	2022	2023	2024-2039	Total
Gen. Oblig. Bldg., Series 2009C	1,054,390	1,054,390	1,054,390	1,054,390	1,054,390	3,833,722	9,105,672
COP's, Series 2010A	502,388	502,388	502,388	502,388	502,388	17,815,286	20,327,228
COP's, Series 2010B	2,144,790	2,134,033	2,120,346	2,135,152	2,146,270	12,674,266	23,354,858
Gen. Obligation, Series 2010D	443,200	436,800	-	-	-	-	880,000
Gen. Oblig. Bldg., Series 2010E	1,185,866	1,185,866	1,185,866	1,185,866	1,185,866	1,236,565	7,165,896
Refunding COP's, Series 2011A	3,045,000	-	-	-	-	-	3,045,000
Gen. Oblig. Rfnd., Series 2011B	1,700,400	-	-	-	-	-	1,700,400
Gen. Obligation, Series 2011C	1,336,569	1,337,569	1,338,219	832,819	831,519	2,491,213	8,167,906
Gen. Oblig. Bldg., Series 2011D	261,264	261,264	261,264	261,264	261,264	269,358	1,575,678
Refunding COP's, Series 2011F	2,131,270	2,134,570	2,131,070	2,125,920	-	-	8,522,830
Gen. Obligation, Series 2012A	1,371,088	1,365,938	1,365,038	1,368,238	1,121,338	10,078,625	16,670,263
Alt. Facilities, Series 2012B	1,285,575	1,287,675	1,288,875	1,284,175	1,143,875	9,977,600	16,267,775
Gen. Oblig. Rfnd., Series 2012D	1,241,500	1,247,750	1,242,800	-	-	-	3,732,050
Gen. Oblig. Rfnd., Series 2012E	2,260,500	2,262,900	2,264,400	-	-	-	6,787,800
Gen. Obligation, Series 2013A	1,928,400	1,625,600	1,622,600	1,627,800	1,620,800	6,935,850	15,361,050
Alt. Facilities, Series 2013B	2,864,250	2,863,000	2,868,000	2,863,750	2,865,500	28,644,550	42,969,050
Refunding COP's, Series 2013D	2,827,500	2,819,250	-	-	-	-	5,646,750
Gen. Obligation, Series 2014A	2,355,350	2,181,850	1,875,150	1,873,850	1,876,000	6,516,250	16,678,450
Alt. Facilities, Series 2014B	3,878,550	3,880,750	3,878,550	3,881,950	3,880,550	23,292,600	42,692,950
Gen. Oblig. Rfnd., Series 2014C	1,711,400	1,720,400	1,725,400	1,726,400	-	-	6,883,600
COP's, Series 2014D	12,029,650	12,026,150	12,029,900	12,029,650	12,029,650	72,163,350	132,308,350
Gen. Obligation, Series 2015A	2,557,100	2,557,500	1,734,700	1,736,500	1,496,100	8,789,200	18,871,100
Alt. Facilities, Series 2015B	2,992,400	2,993,200	2,995,800	2,995,000	2,995,800	20,957,500	35,929,700
Gen. Oblig. Rfnd., Series 2015C	1,680,000	1,679,250	1,685,250	1,692,500	1,695,750	-	8,432,750
COP's, Series 2015D	3,735,400	3,736,800	3,735,800	3,732,400	3,736,600	26,144,900	44,821,900
Gen. Obligation, Series 2016A	4,352,500	4,354,500	4,355,250	3,724,500	3,728,500	33,869,250	54,384,500
Lg.Term Fac Maint , Series 2016B	4,487,750	4,490,000	4,487,000	4,488,750	4,489,750	49,388,750	71,832,000
COP's, Series 2016C	2,195,000	2,191,750	2,190,750	2,191,750	2,194,500	17,545,750	28,509,500
Gen. Obligation, Series 2017A	3,977,900	3,982,650	3,980,400	3,976,150	2,604,650	15,622,950	34,144,700
Lg.Term Fac Maint , Series 2017B	4,870,600	4,741,100	4,611,600	4,482,100	4,352,600	47,913,600	70,971,600
COP's, Series 2017C	3,573,050	3,571,550	3,575,300	3,573,800	3,572,050	32,151,400	50,017,150
Gen. Obligation, Series 2018A	5,218,933	5,215,500	5,218,500	5,218,000	5,218,750	30,261,750	56,351,433
Lg.Term Fac Maint , Series 2018B	4,272,556	4,273,250	4,274,500	4,276,250	4,273,250	59,839,000	81,208,806
Gen. Obligation, Series 2019A	-	5,896,917	5,896,500	5,897,000	5,897,750	37,417,250	61,005,417
Lg.Term Fac Maint , Series 2019B	-	1,627,276	2,589,500	2,588,000	2,588,750	36,248,000	45,641,526
COP's, Series 2019C	-	667,792	672,000	670,000	672,250	7,377,250	10,059,292
Total	91,472,088	94,307,177	90,757,106	85,996,312	80,036,459	619,455,786	1,062,024,928

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	3,537,022	7,819,972
COP's, Series 2010A	-	-	-	-	-	12,990,000	12,990,000
COP's, Series 2010B	1,385,000	1,425,000	1,465,000	1,535,000	1,605,000	10,935,000	18,350,000
Gen. Obligation, Series 2010D	410,000	420,000	-	-	-	-	830,000
Gen. Oblig. Bldg., Series 2010E	1,084,468	1,084,468	1,084,468	1,084,468	1,084,468	1,084,468	6,506,808
Refunding COP's, Series 2011A	2,900,000	-	-	-	-	-	2,900,000
Gen. Oblig. Rfnd., Series 2011B	1,635,000	-	-	-	-	-	1,635,000
Gen. Obligation, Series 2011C	1,100,000	1,145,000	1,180,000	710,000	730,000	2,330,000	7,195,000
Gen. Oblig. Bldg., Series 2011D	245,076	245,076	245,076	245,076	245,076	245,076	1,470,456
Refunding COP's, Series 2011F	1,890,000	1,950,000	2,005,000	2,060,000	-	-	7,905,000
Gen. Obligation, Series 2012A	1,005,000	1,030,000	1,060,000	1,095,000	870,000	8,785,000	13,845,000
Alt. Facilities, Series 2012B	930,000	960,000	990,000	1,015,000	895,000	8,715,000	13,505,000
Gen. Oblig. Rfnd., Series 2012D	1,125,000	1,165,000	1,195,000	-	-	-	3,485,000
Gen. Oblig. Rfnd., Series 2012E	2,130,000	2,175,000	2,220,000	-	-	-	6,525,000
Gen. Obligation, Series 2013A	1,445,000	1,200,000	1,245,000	1,300,000	1,345,000	6,220,000	12,755,000
Alt. Facilities, Series 2013B	1,525,000	1,600,000	1,685,000	1,765,000	1,855,000	23,175,000	31,605,000
Refunding COP's, Series 2013D	2,565,000	2,685,000	-	-	-	-	5,250,000
Gen. Obligation, Series 2014A	1,950,000	1,835,000	1,565,000	1,595,000	1,645,000	6,055,000	14,645,000
Alt. Facilities, Series 2014B	2,695,000	2,805,000	2,915,000	3,035,000	3,155,000	21,030,000	35,635,000
Gen. Oblig. Rfnd., Series 2014C	1,420,000	1,500,000	1,580,000	1,660,000	-	-	6,160,000
COP's, Series 2014D	7,170,000	7,525,000	7,905,000	8,300,000	8,715,000	62,115,000	101,730,000
Gen. Obligation, Series 2015A	1,990,000	2,070,000	1,330,000	1,385,000	1,200,000	7,855,000	15,830,000
Alt. Facilities, Series 2015B	1,980,000	2,060,000	2,145,000	2,230,000	2,320,000	18,630,000	29,365,000
Gen. Oblig. Rfnd., Series 2015C	1,315,000	1,380,000	1,455,000	1,535,000	1,615,000	-	7,300,000
COP's, Series 2015D	2,620,000	2,700,000	2,780,000	2,860,000	2,950,000	23,270,000	37,180,000
Gen. Obligation, Series 2016A	2,460,000	2,585,000	2,715,000	2,220,000	2,335,000	25,535,000	37,850,000
Lg.Term Fac Maint , Series 2016B	2,055,000	2,160,000	2,265,000	2,380,000	2,500,000	37,295,000	48,655,000
COP's, Series 2016C	1,165,000	1,220,000	1,280,000	1,345,000	1,415,000	14,175,000	20,600,000
Gen. Obligation, Series 2017A	2,705,000	2,845,000	2,985,000	3,130,000	1,915,000	12,945,000	26,525,000
Lg.Term Fac Maint , Series 2017B	2,590,000	2,590,000	2,590,000	2,590,000	2,590,000	36,295,000	49,245,000
COP's, Series 2017C	1,930,000	2,025,000	2,130,000	2,235,000	2,345,000	26,315,000	36,980,000
Gen. Obligation, Series 2018A	2,885,000	3,340,000	3,510,000	3,685,000	3,870,000	23,105,000	40,395,000
Lg.Term Fac Maint , Series 2018B	1,310,000	1,775,000	1,865,000	1,960,000	2,055,000	42,310,000	51,275,000
Gen. Obligation, Series 2019A	-	3,360,000	3,890,000	4,085,000	4,290,000	27,865,000	43,490,000
Lg.Term Fac Maint , Series 2019B	-	840,000	1,130,000	1,185,000	1,245,000	25,630,000	30,030,000
COP's, Series 2019C	-	265,000	340,000	355,000	375,000	5,570,000	6,905,000
Total	60,471,134	62,821,134	61,606,134	59,436,134	56,021,134	494,011,566	794,367,235

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	296,700	1,285,700
COP's, Series 2010A	502,388	502,388	502,388	502,388	502,388	4,825,286	7,337,228
COP's, Series 2010B	759,790	709,033	655,346	600,152	541,270	1,739,266	5,004,858
Gen. Obligation, Series 2010D	33,200	16,800	-	-	-		50,000
Gen. Oblig. Bldg., Series 2010E	101,398	101,398	101,398	101,398	101,398	152,097	659,088
Refunding COP's, Series 2011A	145,000	-	-	-	-		145,000
Gen. Oblig. Rfnd., Series 2011B	65,400	-	-	-	-		65,400
Gen. Obligation, Series 2011C	236,569	192,569	158,219	122,819	101,519	161,213	972,906
Gen. Oblig. Bldg., Series 2011D	16,188	16,188	16,188	16,188	16,188	24,282	105,222
Refunding COP's, Series 2011F	241,270	184,570	126,070	65,920	-		617,830
Gen. Obligation, Series 2012A	366,088	335,938	305,038	273,238	251,338	1,293,625	2,825,263
Alt. Facilities, Series 2012B	355,575	327,675	298,875	269,175	248,875	1,262,600	2,762,775
Gen. Oblig. Rfnd., Series 2012D	116,500	82,750	47,800	-	-		247,050
Gen. Oblig. Rfnd., Series 2012E	130,500	87,900	44,400	-	-		262,800
Gen. Obligation, Series 2013A	483,400	425,600	377,600	327,800	275,800	715,850	2,606,050
Alt. Facilities, Series 2013B	1,339,250	1,263,000	1,183,000	1,098,750	1,010,500	5,469,550	11,364,050
Refunding COP's, Series 2013D	262,500	134,250	-	-	-		396,750
Gen. Obligation, Series 2014A	405,350	346,850	310,150	278,850	231,000	461,250	2,033,450
Alt. Facilities, Series 2014B	1,183,550	1,075,750	963,550	846,950	725,550	2,262,600	7,057,950
Gen. Oblig. Rfnd., Series 2014C	291,400	220,400	145,400	66,400	-		723,600
COP's, Series 2014D	4,859,650	4,501,150	4,124,900	3,729,650	3,314,650	10,048,350	30,578,350
Gen. Obligation, Series 2015A	567,100	487,500	404,700	351,500	296,100	934,200	3,041,100
Alt. Facilities, Series 2015B	1,012,400	933,200	850,800	765,000	675,800	2,327,500	6,564,700
Gen. Oblig. Rfnd., Series 2015C	365,000	299,250	230,250	157,500	80,750		1,132,750
COP's, Series 2015D	1,115,400	1,036,800	955,800	872,400	786,600	2,874,900	7,641,900
Gen. Obligation, Series 2016A	1,892,500	1,769,500	1,640,250	1,504,500	1,393,500	8,334,250	16,534,500
Lg.Term Fac Maint , Series 2016B	2,432,750	2,330,000	2,222,000	2,108,750	1,989,750	12,093,750	23,177,000
COP's, Series 2016C	1,030,000	971,750	910,750	846,750	779,500	3,370,750	7,909,500
Gen. Obligation, Series 2017A	1,272,900	1,137,650	995,400	846,150	689,650	2,677,950	7,619,700
Lg.Term Fac Maint , Series 2017B	2,280,600	2,151,100	2,021,600	1,892,100	1,762,600	11,618,600	21,726,600
COP's, Series 2017C	1,643,050	1,546,550	1,445,300	1,338,800	1,227,050	5,836,400	13,037,150
Gen. Obligation, Series 2018A	2,333,933	1,875,500	1,708,500	1,533,000	1,348,750	7,156,750	15,956,433
Lg.Term Fac Maint , Series 2018B	2,962,556	2,498,250	2,409,500	2,316,250	2,218,250	17,529,000	29,933,806
Gen. Obligation, Series 2019A	-	2,536,917	2,006,500	1,812,000	1,607,750	9,552,250	17,515,417
Lg.Term Fac Maint , Series 2019B	-	787,276	1,459,500	1,403,000	1,343,750	10,618,000	15,611,526
COP's, Series 2019C	-	402,792	332,000	315,000	297,250	1,807,250	3,154,292
Total	31,000,955	31,486,043	29,150,972	26,560,178	24,015,326	125,444,219	267,657,693



Organizational 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 than the state as a whole. While the City of Minneapolis is 58 square miles in area, approximately 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.

The first educational institution in Minneapolis was started by Rev. J.D. Stevens on the shores of Lake Harriet in 1834. It was for children, including those from Cloud Man's band of Mdewakanton Dakota and from Fort Snelling. By 1849, in St. Anthony, the first private or subscription schools opened. Then in 1851-52, a school was opened on the west side of the river by Mary Schofield.

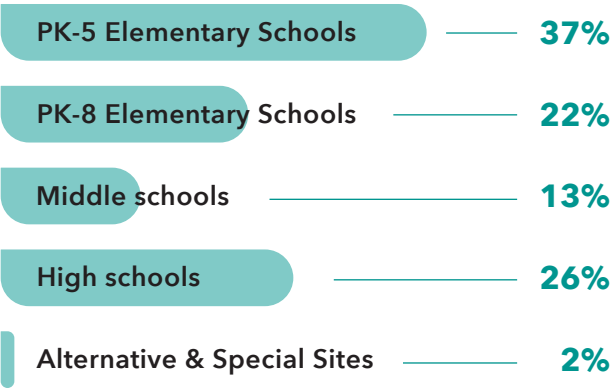
Programs and Services

Minneapolis Public Schools serves more than 33,000 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.

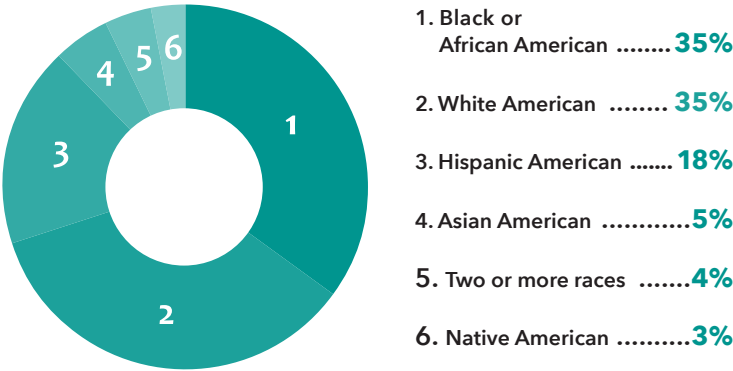
Minneapolis Public Schools embraces diversity in our students, staff and the programs we offer to accelerate learning.

Minneapolis Public Schools provides a continuum of services to grade levels ranging from pre-kindergarten through grades 12, as well as serving students aged 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.

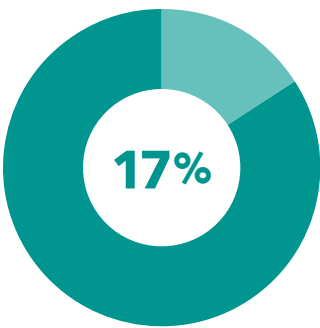
Number of students – 35,674



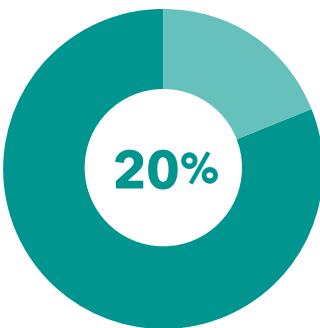
Students demographics



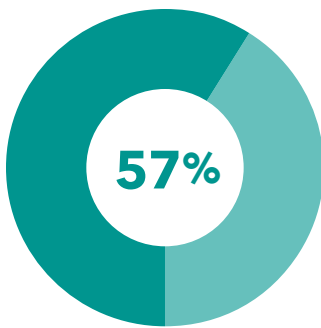
Number of students – 35,674



Special Education

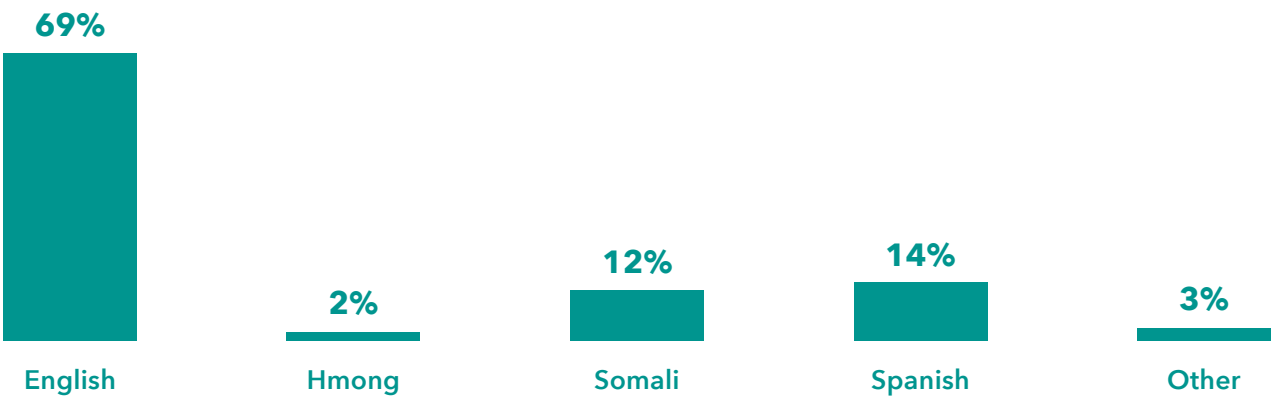


English Learners

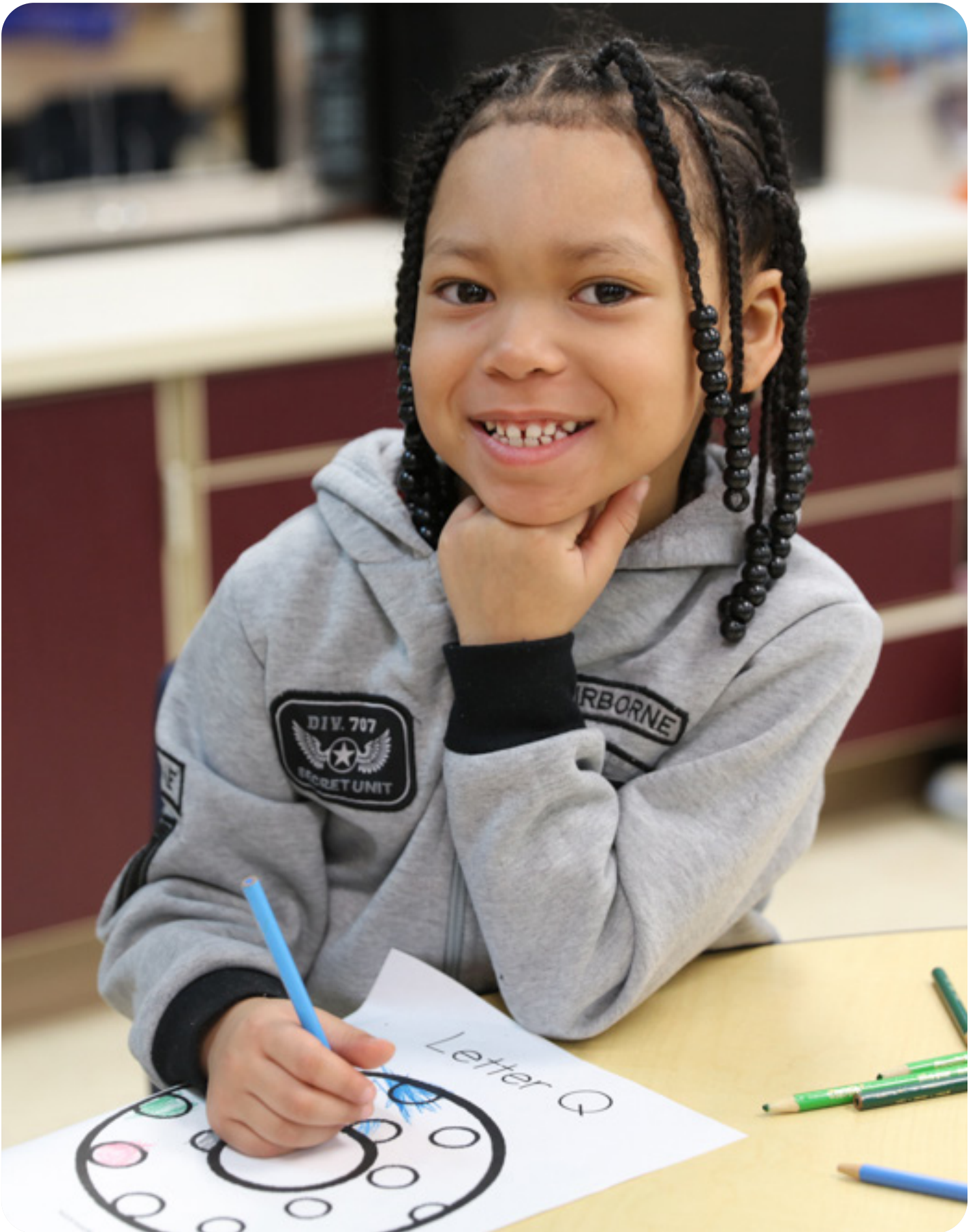


free/Reduced-Price Lunch Eligible

Student Home Languages



This demographic information refelects active enrollment as of October 10, 2019, except for free and reduced-price lunch eligibility, which is from the end of the 2018-19 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

District Goals and Objectives

District Goals and Objectives

Minneapolis Public Schools believe that all students deserve a well-rounded education no matter their race, income or zip code. Students must have equitable access to rigorous and challenging programming in a variety of subjects, as well as arts, athletics, activities, service learning and career/college programming. This programming should be culturally relevant and help students and families feel safe, welcome and respected in our schools.

As such, the District is focusing on 4 priorities – equity, multi-tiered systems of support, balanced literacy and social emotional literacy. In addition, the District plans to maintain a structurally balanced and sustainable budget that meets all compliance policies and ensure processes are followed.

One step the District is taking toward these priorities is having a predictable staffing model at all schools. This model includes the following:

Principal at every school	\$11,358,374
Secretary at every school	\$3,930,181
Office Assistant at Middle and High Schools	\$849,952
Classroom teachers at targeted class sizes	\$147,034,205
Differentiation Specialist at K-5, K-8 and middle	\$2,565,427
Health Service Assistant at every school	\$2,475,709
Counselors at middle and high schools	\$3,843,789
Security Monitor at middle and high schools	\$815,518
Associate Educators for classroom support	\$4,481,670
Social Worker at every site	\$5,029,159

The District is engaging over the next 4 years in a Comprehensive District Design process which is intended to improve academic achievement, increase enrollment market share, and provide equitable programming and choice for all students. There will be many community engagements meetings scheduled to allow parents, students and the community to provide feedback on the Design. The Comprehensive District Design plan recommendation will incorporate the following:

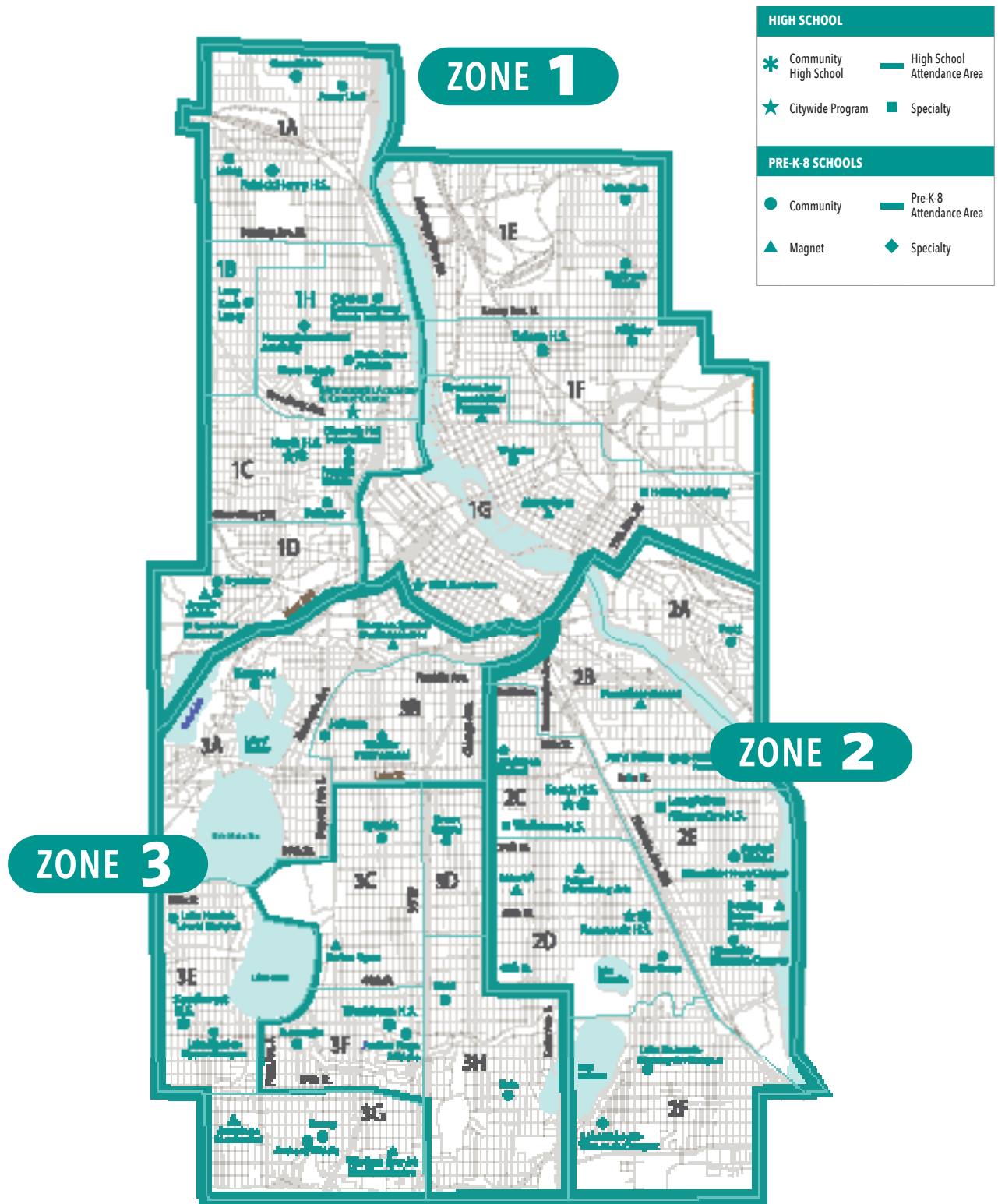
1. Provide a well-rounded education so every student in every part of the city is equipped with the academic, social/emotional, and technical skills to be successful in college and/or career
2. Incorporates articulated thematic and/or specialized programming and predictable staffing to support academic opportunities for students

3. Is accessible to all parts of the city
4. Is rigorous, relevant, and responsive to student interests and goals
5. Includes a plan for a career and technical education continuum that includes career exploration, career readiness courses, and career skills and credentials
6. Includes a plan for special education so students can access services near their home and that does not perpetuate school segregation or concentrate services
7. Includes a plan that allows students learning English to access schools using best practice methods and includes a holistic multilingual programming continuum
8. Expands the use of the Full-Service Community School model
9. Is achievable and sustainable
10. Ensures equitable access to rigorous academic and credit attainment opportunities
11. Recognizes that racially and economically integrated schools benefit our students and are an asset to our community

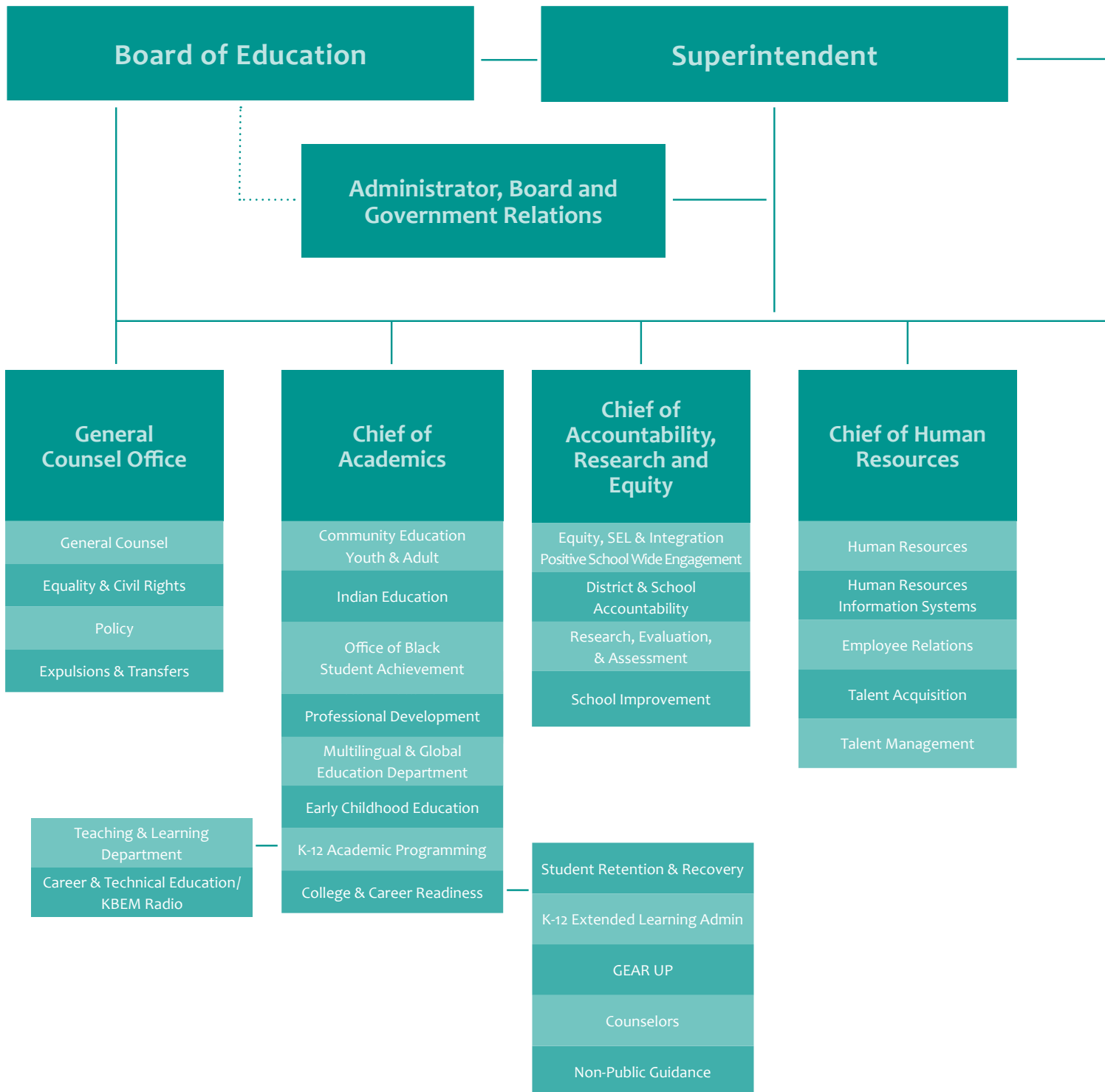
4 District Priorities



School Location Map



District Organizational Chart



Associate Superintendents

High Schools Associate/Athletics

Pre-K-8

Special sites/Special Education

Middle Schools Associate/contract
alternatives

Pre-K-8

Homeless & Highly Mobile

Nursing Services

Chief Information Officer

Design & Training

Enterprise Systems

Enterprise Infrastructure

IT Field Support

IT Service Desk

Chief of Staff

Communications,
Engagement & External
Relations

External Relations

Student Placement

Office of the Ombudsperson
(Families & Community)
(Staff)

Translations

Family Resources Center

Chief Operations Officer

Capital Planning, Construction
& Maintenance

Culinary & Wellness Services

Emergency Management,
Safety & Security

Environmental Health
& Safety

Plant Operations

Transportation

Chief Financial Officer

Finance

Business Services

Budget/Student Accounting

Financial Reporting

Financial Systems

Grants











Payroll

Total Compensation



Board of Education

The Minneapolis Board of Education

 <p>Nelson Inz – Chair Nelson.Inz@mpls.k12.mn.us 612.206.5284 District 5</p>		
 <p>Kimberly Caprini – Vice-Chair Rebecca.Gagnon@mpls.k12.mn.us 612.876.1838 At Large</p>	 <p>Kim Ellison – Clerk Kim.Ellison@mpls.k12.mn.us 612.418.3657 At Large</p>	 <p>Jenny Arneson – Treasurer Jenny.Arneseon@mpls.k12.mn.us 612.382.0734 District 1</p>
 <p>Siad Ali – Director Siad.Ali@mpls.k12.mn.us 612.206.5204 District 3</p>	 <p>KerryJo Felder – Director KerryJo.Felder@mpls.k12.mn.us 612.757.6470 District 2</p>	 <p>Ira Jourdain – Director Ira.Jourdain@mpls.k12.mn.us 612.757.6469 District 6</p>
 <p>Josh Pauly – Director Josh.Pauly@mpls.k12.mn.us 612.978.4936 At Large</p>	 <p>Bob Walser – Director Bob.Walser@mpls.k12.mn.us 612.757.6427 District 4</p>	 <p>Janaan Ahmed Student Representative StudentRepresentative@mpls.k12.mn.us</p>

Jennifer Lindquist - Executive Assistant to the Board of Education

Jennifer.Lindquist@mpls.k12.mn.us | 612.668.0197

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.

Expenditures \$945,830,218

General Fund budgeted amount: \$632,192,699 (66.8%) The majority of expenses are salary and benefits in the general fund.

Salaries and Wages budgeted amount: \$379,784,557 (60.0%) This includes the salary for the School Board members, Superintendent, district administrators, classroom teachers, social workers, psychologists, physical and occupational therapists, speech/language clinicians, audiologists, adapted physical education teachers, school nurses, counselors, special education teachers, special education assistants, paraprofessionals for behavior and classroom support, school support staff, and district support staff.

Employee Benefits budgeted amount \$136,764,243 (21.6%) This includes personal benefits of employees, not included in their gross pay including federal and state tax deductions, retirement contributions, health insurance, life insurance, dental insurance, long term disability, workers compensation, and other postemployment benefits (OPEB).

Purchased Services budgeted amount \$81,696,479 (12.9%) Expenses in this category include contracts and fee for service including interpreters, printing, repairs, cell phone service, postage, transportation contracts, travel/conferences, rentals, tuition paid to other districts, student field trip admissions, electricity, water/sewer and natural gas.

Supplies and materials budgeted amount \$29,132,730 (4.6%) This includes office supplies, instructional software, instructional supplies, textbooks, standardized tests, media resources, instructional technology devices and food.

Capital Equipment budgeted amount \$1,109,945 (0.2%) This includes instructional software over \$5,000 and bus equipment

Other Expenditures budgeted amount \$3,708,744 (0.6%) This includes judgements against the school district, special tax assessments and dues and memberships.

Food Service Fund budgeted amount: \$22,254,026 (2.3%) This fund is used to record financial activities of the district's food service program.

Salaries and Wages budgeted amount: \$9,160,780 (41.2%) This includes the salary for the Culinary and Wellness administrative staff, school cooks, food service coordinators, food service assistants, production assistants, truck drivers, and inventory specialists

Employee Benefits budgeted amount \$3,294,690 (14.8%) This includes personal benefits of employees, not included in their gross pay including federal and state tax deductions, retirement contributions, health insurance, life insurance, dental insurance, long term disability, workers compensation, and other postemployment benefits (OPEB).

Purchased Services budgeted amount \$1,833,704 (8.2%) Expenses in this category include contracts and fee for service, printing, repairs, cell phone service, postage, transportation contracts, travel/conferences, rentals, electricity, water/sewer and natural gas.

Supplies and materials budgeted amount \$7,964,852 (35.8%) This includes office supplies, non-instructional software, fuel, milk, and food.

Community Service Fund budgeted amount: \$36,255,099 (3.8%) 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.

Salaries and Wages budgeted amount: \$19,225,805 (53.0%) This includes the salary for the district community education administrators, classroom teachers, social workers, school nurses, counselors, paraprofessionals for behavior and classroom support, school support staff, and district support staff.

Employee Benefits budgeted amount \$6,571,471 (18.1%) This includes personal benefits of employees, not included in their gross pay including federal and state tax deductions, retirement contributions, health insurance, life insurance, dental insurance, long term disability, workers compensation, and other postemployment benefits (OPEB).

Purchased Services budgeted amount \$7,986,888 (22.0%) Expenses in this category include contracts and fee for service including interpreters, printing, repairs, cell phone service, postage, transportation contracts, travel/conferences, rentals, tuition paid to other districts, and student field trip admissions.

Supplies and materials budgeted amount \$2,277,313 (6.4%) This includes office supplies, instructional software, instructional supplies, textbooks, standardized tests, instructional technology devices and food.

Capital Equipment budgeted amount \$193,622 (0.5%) This includes purchased equipment.

Building Construction Fund budgeted amount: \$170,000,000 (18.0%) 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.

Salaries and Wages budgeted amount: \$10,235,327 (6.0%) This includes the salary for the district facilities administrators, electricians, carpenters, painters, pipefitters, plumbers, sheet metal workers and district support staff.

Employee Benefits budgeted amount \$5,803,070 (3.4%) This includes personal benefits of employees, not included in their gross pay including federal and state tax deductions, union deductions, retirement contributions, health insurance, life insurance, dental insurance, long term disability, workers compensation, and other postemployment benefits (OPEB).

Purchased Services budgeted amount \$1,813,168 (1.1%) Expenses in this category include contracts and fee for services, printing, cell phone service, postage, travel/conferences, and rentals.

Supplies and materials budgeted amount \$5,717,385 (3.4%) This includes office supplies, fuel, instructional technology devices and food.

Capital Equipment budgeted amount \$146,431,050 (86.1%) This includes purchased equipment and contracted construction.

Debt Service Fund budgeted amount: \$85,128,394 (9.0%) 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.

Other Expenses budgeted amount \$85,128,394 (100%) This includes principle and interest repayments on bonds and administrative costs.

Revenue \$862,686,942

General Fund budgeted amount: \$630,329,784 (73.1%) The general fund is divided into separate accounts for reporting. The accounts are listed below:

General Account budgeted amount \$310,414,803 (49.2%) This is the District's primary operational fund. This account is used

for instructional programs, daily school operations and general functions of the district. The General account revenue includes \$4,027,302 from earnings investments from low-risk securities, \$1,214,340 from cell towers and \$960,566 from the rental of district facilities to outside organizations.

Referendum Account budgeted amount \$109,812,370 (17.4%): 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 \$70,502,790 (11.2%): These dollars are used to assist with the costs of providing required services to students with disabilities.

Compensatory Education Account budgeted amount \$50,159,257 (8.0%): 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 \$9,675,867 (1.5%): 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 \$14,131,785 (2.2%): 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 \$9,220,834 (1.6%): 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 (\$5,240,322 (0.8%): 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 \$51,171,756 (8.1%) These dollars have specific funding restrictions dictated by the grantor.

Food Service Fund budgeted amount: \$22,254,026 (2.6%) This fund is used to record financial activities of the district's food service program. Food service includes activities for the purposes of preparation and service of milk, meals and snacks in connection with school and community service activities.

Community Service Fund budgeted amount: \$32,391,063 (3.8%) 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. Community Education revenue includes \$6,626,114 from fees for the Minneapolis Kids before and after school programs, \$1,238,500 from fees for Youth and Adult community education classes, \$223,000 for renting facilities to outside organizations and \$165,000 from fees for early childhood family education programming.

Building Construction Fund budgeted amount: \$92,583,675 (10.7%) 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: \$85,128,394 (9.8%) 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

3700 A

Procedures: Fund Balance

Regulation 3700 A

Original Adoption: 06/29/2011

Effective Date: 06/29/2011

Revision Dates:

Review Dates: 5/18/2015

I. PURPOSE

The purpose of this regulation is to establish the parameters and rules for determining, designating, managing and reporting on fund balance.

II. DETERMINING AND DESIGNATING FUNDS

- A. Restricted Funds. Restricted funds will be determined as part of the fiscal year closing procedures. The annual financial statements shall include the report of funds identified as restricted.
- B. Committed Funds.
 - 1. The Chief Financial Officer shall make a recommendation to the Superintendent of funds to be designated as committed with sufficient specificity so as to allow the specific amounts to be set at that time, or after the end of the fiscal year.
 - 2. The Superintendent shall forward the recommendation of the Chief Financial Officer to the Board of Directors no later than the final regular meeting of the Board of Directors in each fiscal year.
- C. Assigned Funds.
 - 1. Generally, referendum income shall be assigned funds.
 - 2. Referendum funds that are unspent at the end of each fiscal year shall be:
 - a. Identified in fiscal closing procedure reports to the Board of Directors;
 - b. Reported in the annual financial statements;
 - c. Assigned by the Superintendent to one or more Referendum purposes.

III. ANNUAL FUND BALANCE TARGET

- A. The annual budget proposed by the Superintendent shall include a Fund Balance target amount.
- B. The target shall be set jointly by the Superintendent and the Board of Directors based on factors including, but not limited to the status of:
 - 1. Operational expenses, such as fuel costs, employee costs, etc.;
 - 2. State and Federal funding;
 - 3. Cash flow;
 - 4. Enrollment projections.
- C. The Chief Financial Officer shall work with the Board Finance Committee, or such other division or committee of the Board of Directors throughout the year to inform the

recommendation to be included in the proposed budget.

IV. MINIMUM FUND BALANCE OVERSIGHT

- A. The Chief Financial Officer shall supply the Superintendent and the Board of Directors with quarterly financial statements. Such statements shall include an assessment of risk requiring the use of the minimum fund balance for the current fiscal year. The risk assessment shall rate the risk from low to high.
- B. The Superintendent shall institute cost savings identified in district policy when risk of requiring use of the minimum fund balance is rated high.

Legal References:

Cross References:

MPS Policy 3700 (Fund Balance)

3700

Fund Balance

Policy 3700

Original Adoption: 10/30/1990

Effective Date: 06/29/2011

Revision Dates: 06/28/2011

Review Dates: 5/18/2015

I. PURPOSE

Sound financial record keeping and reporting is an essential element in maintaining the fiduciary duty of the Board of Education to the public. To that purpose compliance with requirements of the Governmental Accounting Standards Board Statements shall be the standard of this district. The purpose of this policy is to establish fund balance classifications and management in compliance with guidance received from the Governmental Accounting Standards Board (GASB).

II. GENERAL STATEMENT OF POLICY

- A. Supremacy of GASB Statement. To the extent that a specific conflict occurs between district policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.
- B. Applicability. This policy shall apply to all governmental funds including the General, Food Service, Community Service, Capital Projects, and Debt Service Funds.
- C. Classification of Fund Balances. The district shall classify its fund balances in its various funds in one or more of the following classifications and report these on its balance sheet:
 1. Non-spendable funds;
 2. Restricted funds;
 3. Committed fund;
 4. Assigned funds; or
 5. Unassigned funds.
- D. Definitions of Classifications.
 1. "Non-spendable" funds are those that cannot be spent because they are:
 - a. Not in spendable form, such as physical assets; or
 - b. Subject to legal or contractual requirements requiring that they remain intact.
 2. "Restricted" funds are those that are externally constrained in their use due to:
 - a. imposed constraints by creditors, grantors, contributors or laws or regulations of other governmental subdivisions; or
 - b. constraints imposed by law through constitutional provisions or enabling legislation.
 3. "Committed" funds are those which are constrained in their use by a formal action of the Board of Directors.
 4. "Assigned" funds are those which designated to be used for a specific purpose by the Board of Directors, the Superintendent or a Superintendent's designee.
 5. "Unassigned" funds are those funds that are the residual of the General Fund that have not been reported in any other classification.
- E. Minimum Fund Balance. The district will take steps to attain a minimum unassigned General fund balance of no less than eight percent (8%) of the estimated General Fund expenditures for the following year.
- F. Order of Resource Use. If resources from more than one fund balance classification could be used for an expenditure, the district shall use resources from fund balance classifications in the following order:
 1. 1st – restricted funds
 2. 2nd – committed funds
 3. 3rd – assigned funds
 4. 4th – unassigned funds.
- G. Actions required to commit a fund balance. In order to commit a fund balance for a specific purpose:
 1. A resolution to commit the fund balance must be made at a regularly scheduled and noticed meeting of the Board of Directors; and
 2. The resolution must be part of the noticed and published agenda for the meeting; and
 3. A majority vote of the meeting's quorum must approve the resolution to commit a fund balance; and
 4. The vote must be taken at a meeting before the end of the fiscal year, although the amount of the commitment may not be yet known.
- H. Actions required to remove a commitment from a fund balance. In order to remove or otherwise change a previously made commitment of a fund balance:
 1. A resolution to change or remove the commitment of the fund balance must be made at a regularly scheduled and noticed meeting of the Board of Directors; and
 2. The resolution must be part of the noticed and published agenda for the meeting; and
 3. A majority vote of the meeting's quorum must approve the resolution.
- I. Assigning fund balances.
 1. The Board of Directors, by majority vote may assign fund balances to be used for specific purposes when appropriate; and
 2. The Board of Directors also delegates to the Superintendent and Superintendent's administration the power to assign fund balances.
 - a. Any assignment made under this delegation of authority must be reported to the Board of Directors on a monthly basis.
 - b. The Superintendent is authorized to designate

officers within the administration as having this authority, which designations shall be reported to the Board on a monthly basis.

3. If the Board of Directors appropriates an existing fund balance to eliminate a projected budgetary deficit in a subsequent fiscal year's budget in an amount no greater than the projected excess of the expected expenditures over expected revenues such an appropriation shall be classified as an assignment of a fund balance.

III. MINIMUM FUND BALANCE USE AND REPLENISHMENT PLAN

- A. Prior to use of the minimum fund balance funds the Superintendent shall institute one or more of the following actions:
 1. Reduction of expenditures through cost containment measures including purchasing freezes or hiring freezes, or reductions of force.
 2. Attempts to increase revenue.
- B. After use of the minimum fund balance funds the district shall replenish the fund balance within two fiscal years through use of both regular fund sources and additional sources when available.

IV. RESPONSIBILITY

- A. The Superintendent is authorized to promulgate regulations to implement this policy.
- B. The Board of Directors shall review the sufficiency of the fund balance level on no more than an annual basis and set an annual target fund balance. The Board of Directors may designate a subcommittee of the Board to review the sufficiency of the fund, its management and reporting on a more frequent basis.

Legal References:

Governmental Accounting Standards Board Statement No. 34
Governmental Accounting Standards Board Statement No. 54

Cross References:

MPS Policy 2100 (Superintendent Role and Functions)
MPS Policy 8110 (Purposes and Role of the Board)

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 while levy planning is on-going.



Date	Action
September 1 – October 5	Weekly Staff Adjustment meetings for enrollment
September	Prepare analysis of previous year revenue and expenses
Late September	Review Strategic goals and prepare budget process recommendations
10-Sep	Begin Levy discussion with Board Finance Committee
Early Sept - November	MDE begins process of recommending Governor's education budget
October 1 - 16	Finalize staff adjustments
Late September	District staff begin preparing legislative agenda
September 12 - 30	Continue conversations for predictable staffing requirements
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
6-Nov	Referendum Vote & general elections
11-Nov	Proposed Property tax mailing
Late Nov – Early Dec	Board adopts legislative agenda
30-Nov	State budget forecast released
Mid December	Majority parties in house & senate name committee chairs
22-Dec	Review revenue forecast and enrollment projections
11-Dec	Truth in Taxation at School Board
31-Dec	Final Levy submission deadline
8-Jan	Legislative session begins
15-Jan	Determine Central Office vs School Staffing
January 18 - 27	Chief meetings to review budget plans
31-Jan	Budget Tie-out Manual prepared - Programming info needed
7-Feb	Status update on budget planning to Board Finance Committee
February 11 – March 8	Budget meetings and training sessions
	Due to the School Closures for Inclement Weather there will be delays for the following dates by 1 week
19-Feb	Northside Community meeting DPAC Meeting
21-Feb	Southside Community Meetings
22-Feb	Allocations done for school and departments
28-Feb	State budget forecast released
28-Feb	Review Allocations with Board Finance Committee
15-Mar	Budget tie-out files due
March 18 – April 5	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
25-Apr	Budget recommendation to Finance Committee
14-May	Budget presentation to Board of Education
21-May	Legislature is required to finish business
23-May	Board Finance Committee presented Final Budget
11-Jun	Board votes on budget adoption
1-Jul	Any new funding appropriated by legislature will be available



Budget Development Process

FY 19-20 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 of Equity, Literacy, Multi-tier Levels of Support and Social Emotional Learning. 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. This year there was a requirement for schools to follow minimum predictable staffing model developed by the District to ensure that no matter which school a student attends, they can expect to find the same support staff in the building. The model includes:

1. Principal
2. Assistant Principal at select sites School Secretary,
3. an Office Specialist at middle and high schools with more than 500 students,
4. Classroom teachers to meet the targeted class sizes of K-1 = 1:24, 2nd = 1:25 3rd = 1:36, 4th & 5th = 1:28, 6th -8th = 1:32 and 9th – 12th = 1:36,
5. 0.2 prep for each classroom teacher,
6. 0.5 FTE Differentiation Specialist at K-8th grades,
7. Health Service Assistant
8. Counselor at middle and high schools,
9. Security Monitor at middle and high schools, and
10. Social Worker.
11. 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 11th, 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 11th Board of Education meeting. The MDE Levy Certification report is used for revenue projections. The levy amount from the report shows the total property tax amount of \$236,677,511. The general state aid formula is calculated on the

projected enrollment of students using the state aid formulas currently in Statute. The 2019 legislative session approved a 2% increase in the general education formula allowance for FY 2019-20 and FY 2020-21 respectively. This results in a \$126 per pupil increase in FY 2019-20 and \$129 per pupil increase in FY 2020-21. Because the ADM estimates for 2019-20 show a slight decline, this formula allowance increase will net a revenue decrease of approximately \$5 million. The Compensatory formula also increases \$126 per pupil in 2019-20 and \$129 per pupil in 2020-21. 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 revenue will be reduced by approximately \$5 million. The Legislature requires portions of the compensatory revenue be used for extended-time activities in the ratio of 3.5% in FY 2019-20 or approximately \$1,927,000 in FY 2019-20. This statute necessitated an extended-time activity plan for the District. The Legislature approved continuing the Voluntary Pre-Kindergarten slots for the District resulting in revenue of approximately \$1,278,000 for FY 2019-20. 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 were 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 2019 projects a small decline of 0.72% of students based on historical trends, birth rates and charter school demographics (Table 1). 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. Statistics also show a steady slight decline of birth rates in the city of Minneapolis.

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 to

- support students and manage class sizes
- 4. Magnet schools will continue to receive a separate allocation of \$87.32 per pupil
- 5. Schools with fewer than 250 students will receive an allocation of \$200 per pupil
- 6. Title dollars are given to schools with more than 40% free and reduced lunch counts
- 7. The ELL allocation will fully fund the ESL teacher positions at schools by using Referendum and Compensatory education dollars
- 8. The Special Education Resource Teachers (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 $(\text{Adjusted count} / \text{FY17 enrollment}) / 0.8 = \text{concentration factor}$. Then the concentration factor is multiplied by the adjusted count x 0.6 x \$5,473 per pupil. These dollars for FY20 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% but has chosen to allocate the full amount to 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. Voters in Minneapolis voted to renew the referendum in November 2019. The amount of referendum dollars is now **\$108M**.

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. Federal regulations require that no school with Free & Reduced lunch counts 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, which 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 I High 5 dollars are given to the Early Education department to determine the distribution of High 5 classrooms. Title I 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 **\$5,628,600**. 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 **\$66M**. 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:

Comprehensive schools 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 FY19-20, the revenue is based on net tax capacity with an equalizing factor. The projected amount of CTE levy for MPS in FY19-20 is **\$730,522**.

Q Comp dollars are calculated with a formula of \$260 x enrollment. The projected FY19-20 revenue is **\$9,447,432**. 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 FY19-20.

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 remain \$100,605. The fringe rate will remain at 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 March 8 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.

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 2019, 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.

2019-20 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, discussion questions to support your staffing decisions, required versus recommended items, a description of all funding sources, non-salary account codes, functional areas, number of weeks on positions, and TOSA information. **NEW THIS YEAR:** Information about Predictable Staffing requirements
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

Budget Tie-Out Timeline 2019-2020

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

department.

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	Recom- mended	
PREDICTABLE STAFFING: (See next section for additional details)						Maggie Sullivan, Eric Moore Associates
Principals (and Assistant Principals as applicable)			Principal Allocation	X		Maggie Sullivan Eric Moore Associates
School Secretary			Varies	X		Maggie Sullivan Eric Moore Associates
Classroom Teachers for class-size requirement			Fund 1001, 1031, 1096 ONLY	X		Maggie Sullivan Eric Moore Associates
Health Service Assistant (Bell to Bell)			Varies	X		Rochelle Cox
Counselors			Varies	X (Middle and HS)		Maggie Sullivan Eric Moore Associates
Security Monitor			Varies	X (Middle and HS)		Maggie Sullivan Eric Moore Associates
Associate Educators			Varies	X		Maggie Sullivan Eric Moore Associates
Social Workers			Varies	X		Maggie Sullivan Eric Moore Associates
\$100/Student towards non-salary			Varies	X		Maggie Sullivan Eric Moore Associates
Differentiation Specialist			Varies	X		Maggie Sullivan Eric Moore Associates
Voluntary Pre-K (5-sites only)			Specified in allocation	X		Maureen Seiwert
Secondary Observation and Coaching Support (Instructional Specialist Allocation)			Specified in allocation	X		Emily Olson
Licensed ESL Teachers			ELL Allocation	X		Muhidin Warfa
Submit Equity Considerations for Budgetary Decisions			N/A	X		Eric Moore
Signed Family Involvement Agreement submitted			N/A	X		Eric Moore
SERTs (Special Education Resource Teachers)			Specified in allocation	X		Rochelle Cox
Parent or Community Liaison			Varies	X		Suzanne Kelly
Transportation Coordinator/School Patrol Coordinator			Varies	x		KarenDeVet
Budget for Non-Salary Expenses (copier leases, per copy clicks, cell phones, general office supplies)*			Varies	X		Ibrahima Diop
World Languages	Elementary	Secondary	Varies	(PYP, MYP, DP required)	X	Muhidin Warfa
Ethnic Studies		Secondary	Fund 1	X (High School)		Cecilia Saddler
Health / Physical Education	Elementary	Secondary	Varies	X		Cecilia Saddler
Fine Arts	Elementary	Secondary	Varies	X (MDE req's at least 2 arts which may include music)		Cecilia Saddler
Media Specialists	Elementary	Secondary	Varies		X	Cecilia Saddler

Human Resources Parameters 2019-2020

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 2018-2019 and 2019-2020 (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 2018-2019 and 2019-2020 (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.

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 grandfathered 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 2019

“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 2019-2020 school year must submit their request for Leave by February 1, 2019.

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 not 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.

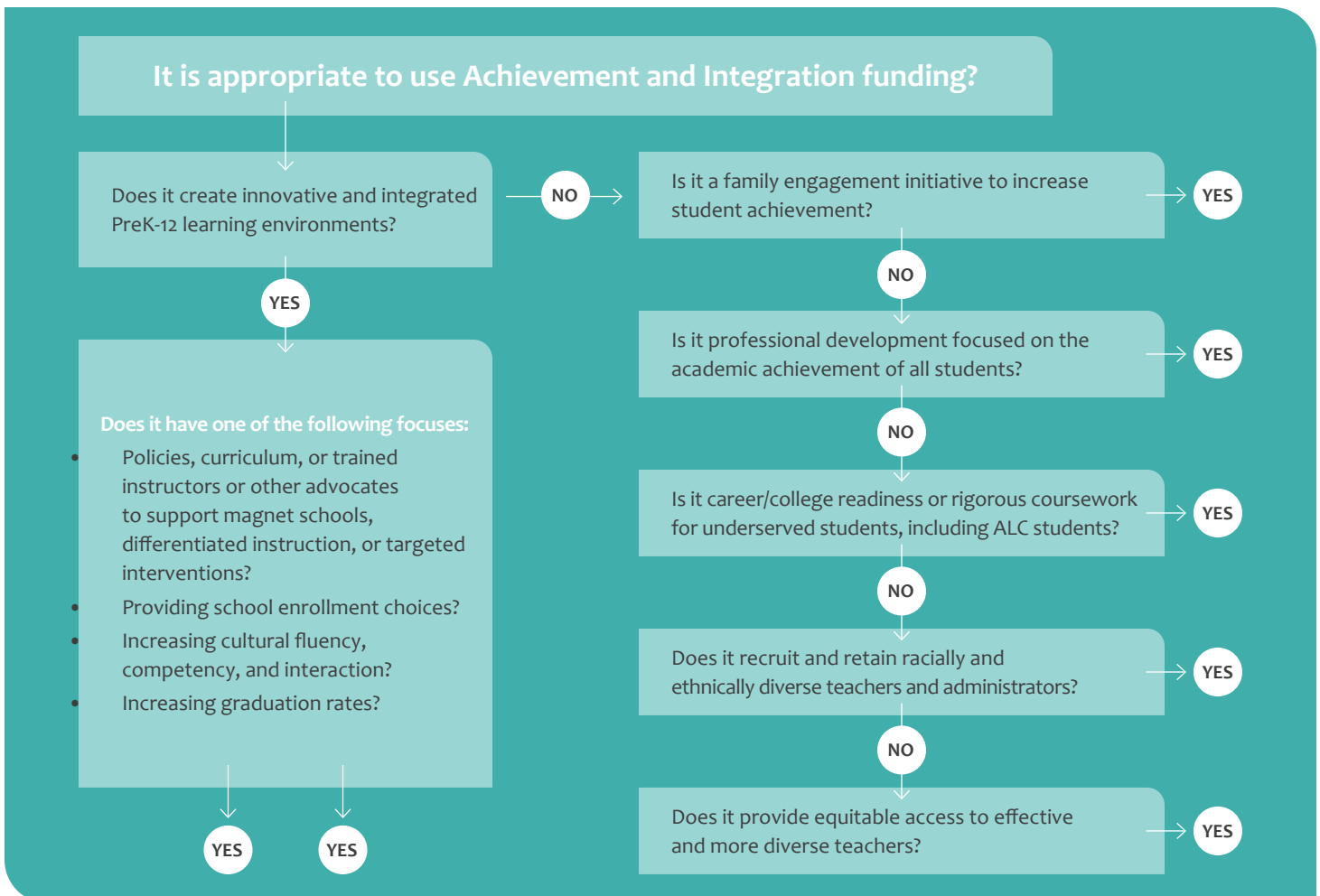
If you have been allocated AI funding, you must submit a line-item budget and a plan for how you will use the funding prior to the due date for Budget Tie-Out:

- 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, unrepeatable 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 2019-2020

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:

1. Employing additional teachers and teacher aides to provide individualized remedial instruction in reading, language arts, mathematics, and other content areas or study skills
2. Employing additional teacher and aides to provide services to students in need of special education or ELL services
3. Employing additional teachers to lower class size or do team teaching
4. Conduct all-day kindergarten
5. Provide programs designed to increase the academic achievement of struggling learners by:
 - a. Employing additional teachers and/or teacher assistants to provide remedial instruction in reading, language arts, mathematics, and other content areas including study skills;
 - b. Providing ELL teachers/assistants;
 - c. Providing SERT services;
 - d. Employing additional teachers to lower class size or do team teaching;
 - e. Employing additional kindergarten teachers;
 - f. Conducting all-day kindergarten;
 - g. Providing health services;
 - h. Providing counseling/guidance services;
 - i. Providing social worker services;
 - j. Providing psychological services;
 - k. Providing a safe/secure environment;
 - l. Providing programs to enhance students' self-concept;
 - m. Conducting after school or summer programs at your site by contracting with community-based organizations (CBOs);
 - n. Purchasing instructional materials;
 - o. Purchasing technology equipment or software;
 - p. Enhancing parental involvement;
 - q. 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 2019-20

Phone: 612-668-0174

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

After having reviewed your 2018-19 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 2019-20, 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 2019-20, 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 $\frac{1}{4}$ up to $\frac{1}{2}$ 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 2019-20 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, 2019 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 2019-2020 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 2019-2020

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 2019-2020

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 2019-2020

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 2019-2020

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.

2019-2020 Funding Considerations

The decision has been made for the 2019-2020 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 2019-2020

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 2019-20 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 2019-2020

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 disorder 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 2019-20 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 2019-2020

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 2019-2020

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 in-

structional 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 19-20 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 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.

Budget Tie-Out (BTO)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kindergarten	2925	2925	2925	2925	2925	2925	2925	2925	2925	2925	2925
Grade 1	2846	2820.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4
Grade 2	2687	2667.8	2673.4	2682.9	2682.9	2682.9	2682.9	2682.9	2682.9	2682.9	2682.9
Grade 3	2737	2578.4	2560	2565.4	2574.5	2574.5	2574.5	2574.5	2574.5	2574.5	2574.5
Grade 4	2733	2561	2412.7	2395.4	2400.5	2409	2409	2409	2409	2409	2409
Grade 5	2670	2577	2433.6	2292.6	2276.2	2281.1	2289.2	2289.2	2289.2	2289.2	2289.2
Grade 6	2492	2363.9	2310.6	2182	2055.6	2040.9	2045.2	2052.5	2052.5	2052.5	2052.5
Grade 7	2476	2390.1	2291	2239.3	2114.7	1992.1	1977.9	1982.1	1989.1	1989.1	1989.1
Grade 8	2456	2415.6	2355.9	2258.2	2207.3	2084.4	1963.7	1949.6	1953.8	1960.7	1960.7
Grade 9	2491	2503.3	2496.6	2434.9	2333.9	2281.3	2154.3	2029.5	2015	2019.3	2026.4
Grade 10	2376	2449.6	2476.8	2470.1	2409.1	2309.2	2257.1	2131.5	2008	1993.6	1997.9
Grade 11	2370	2272.3	2347.8	2373.9	2367.5	2309.1	2213.3	2163.3	2043	1924.6	1910.8
Grade 12	2673	2648.5	2544.1	2628.7	2657.9	2650.7	2585.3	2478	2422.1	2287.3	2154.8
Total-Graph Below	33932	33173	32657.9	32278.9	31835.5	31370.6	30907.7	30497.5	30194.4	29938.1	29803.2
Change		-759	-515.1	-379	-443.4	-464.9	-462.9	-410.2	-303.1	-256.3	-134.9
% Change		-2.24%	-1.55%	-1.16%	-1.37%	-1.46%	-1.48%	-1.33%	-0.99%	-0.85%	-0.45%
Grade 12 to K Change		252	276.5	380.9	296.3	267.1	274.3	339.7	447	502.9	637.7
Grade 1-12 Migration		-1011	-791.6	-759.9	-739.7	-732	-737.2	-749.9	-750.1	-759.2	-772.6

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, and 75, 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.**
- from the government-wide financial statements because the District cannot use these assets to finance its operations.





Accounting for Revenues and Expenditures

Accounting for Revenue and Expenditures

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 “Every Student Succeeds Act” reform initiative that was passed in December 2015. 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.

UFARS Program Code	Category of Expenses	Description	Examples (not exhaustive)
010-099	District and School Administration	Includes all costs for general, instructional, and school site administration for the district.	BOE, Superintendent, instructional department directors, and principals' salaries
100-199	District Support Services	Administrative support including communications, IT, business services	Payroll staff, HR staff
200-299	Regular Instruction	Elementary and Secondary education	Elementary teachers, Math teachers, Associate educators
300-399	Vocational Instruction	Career and technical education. This series pertain only to courses which are approved by MDE and operated in accordance with Minnesota Rules Chapter 3505	Autobody teacher at Roosevelt, Cosmetology teacher at Edison, Health science courses
400-499	Special Education instruction	Activities providing learning experiences for pupils of any age who, have been identified as requiring, or who would benefit by, educational program differentiated from those provided for pupils in regular instruction.	Autism spectrum teacher, 1:1 SEA, SpEd Citywide program teachers, SERTs
600-699	Instructional Support Services	Instructional support services include activities for assisting the instructional staff with content and process of providing learning experiences for pupils in K-12	Assistant principals, library materials, school secretaries
700-799	Pupil Support Services	This includes all services provided to pupils which do not qualify as instructional services	Counselors, social workers, nurses, psychologists, transportation staff
800-899	Site, Building, and Equipment	Activities related to the acquisition (including leasing), operation, maintenance, repair, and modeling of all physical plant, facilities, and grounds of the school district	Engineers, Carpenters
900-999	Fiscal and Other Fixed cost Programs	Fund 1001: Fiscal and fixed cost activities that are not recorded elsewhere	Insurance, Legal settlements, OPEB
770	Food Service	Fund 2002	All food service workers
500-599	Community Education and Services	Programs, activities, and events beyond the scope of regular K-12 schooling that enable people to develop skills and abilities, and work towards improvements in their lives	Some PreK programming, Minneapolis Kids programming, Adult Basic Education (ABE)
900-999	Inter and Fiscal Charges on Long-Term Debt	Fund 3007	payments and interest on bonds



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. The Board must approve settlement in excess of \$100,000. 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 2019-2020 Objectives

1. Increase safety training to all staff with the goal to reduce exposures district wide and create a safer environment for all students, staff and visitors.
2. Continue development of a program to receive and review certificates of insurance required of vendors and ensure compliance with contractual requirements.
3. Continue to reduce transportation related exposures and claims.
4. Work with vendors to determine our property values in an ever-changing property market.
5. Continue to reduce workers' compensation claims including overall claims costs.
6. Continue to identify and control all hazards.

Fiscal Year 2018-2019 Accomplishments

1. Implemented a transfer to a new third party claims administrator.
2. Increased our claims management processes by settling many workers' compensation & liability claims thereby reducing the outstanding reserve balances.
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 risk management & safety programs throughout the district, which has enhanced our safety programs and continues to reinforce a safety culture within the district.

Insurance Coverage

MPS Insurance Coverage 2019

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

Cyber Liability Coverages

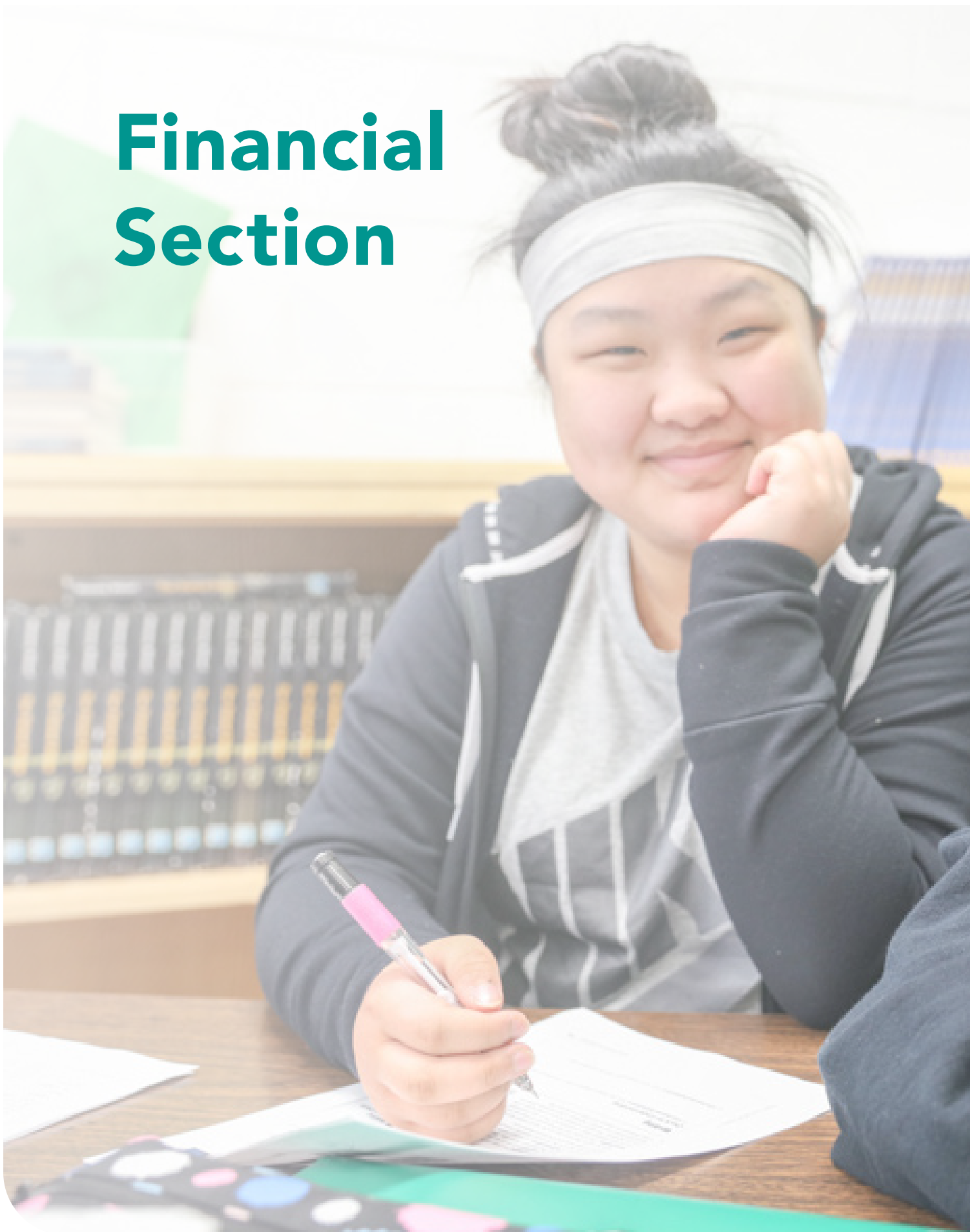
Insurance Company	Axis Insurance Company
Retention Limit	\$25,000
Policy Limits by Coverage Type	
A. Cyber Liability	
Each Claim	\$1,000,000
Aggregate	\$1,000,000

Insurance Performance Measures

Number of Claims	2014-15	2015-16	2016-17	2017-18	2018-19
Property/Liability count	46	55	68	85	77
Workers' Compensation count	380	481	461	367	426
Total Insurance Premiums					
Property	\$504,381.00	\$517,983.00	\$518,524.00	\$526,237.00	\$578,475.00
Liability	\$190,184.00	\$192,040.00	\$170,737.00	\$174,275.00	\$184,000.00
Workers' Compensation -WCRA	\$114,087.60	\$126,817.20	\$118,394.62	\$109,390.56	\$102,014.13
Third Party Recoveries					
Property/Liability	\$4,228.66	\$1,749.56	\$5,998.00	\$18,192.17	\$37,159.03
Workers' Compensation	\$119,946.48	\$99,724.25	\$550,940.79	\$208,971.36	\$236,332.52
Managed Care Savings					
Workers' Compensation	\$747,035.00	\$711,642.00	\$1,244,177.00	\$1,188,933.00	\$1,553,321.00



Financial Section







Discussion of 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.

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. Per GASB Statement No. 84, Fiduciary Activities, a trust is defined as a trust agreement or equivalent arrangement. 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.

Note: GASB Statement No. 84 defines an equivalent arrangement as “one that, although not a trust by name, has the same characteristics required of a trust: (a) assets are dedicated to providing benefits to recipients in accordance with the benefit terms and (b) assets are legally protected from the creditors of the government that is acting as a fiduciary, as stated in paragraph 11c.”

18 Custodial Fund

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust fund. Custodial funds represent a flow through mechanism in which the local education agency (LEA) receives funds and distributes these funds to an organization, with no financial benefit to the LEA.

These assets are for the benefit of organizations or other governments that are not part of the financial reporting entity. In addition, the assets are not derived from the government’s provision of goods or services to those organizations or other governments.

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.

Discussion of Revenue Structure

All Funds Revenue Summary

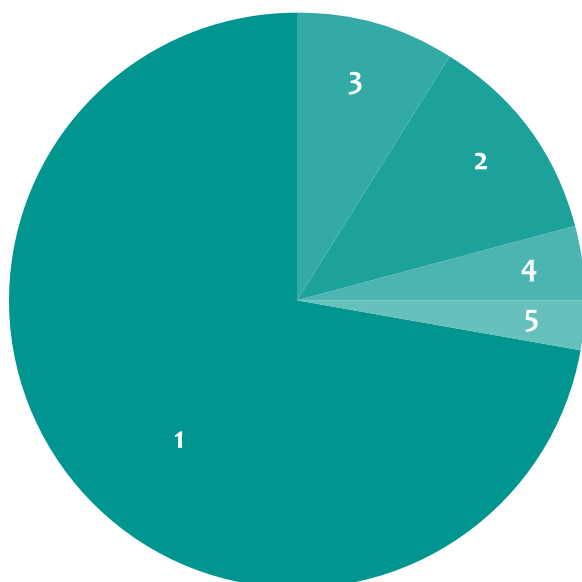
The financing of elementary and secondary education in Minnesota comes through a combination of state-collected taxes (primarily income and sales) and locally collected property taxes. Revenue to school districts is received in three major categories.

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 2015-16	Actual FY 2016-17	Actual FY 2017-18	Priliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
General Fund	\$607,155,855	\$591,508,826	\$589,836,148	\$573,543,775	\$630,329,784	\$598,813,295	\$610,789,561	\$623,005,352
Food Service	\$22,510,886	\$22,834,754	\$21,898,803	\$22,062,834	\$22,328,433	\$22,775,002	\$23,230,502	\$23,695,112
Community Service	\$28,570,581	\$29,825,786	\$30,506,573	\$32,421,400	\$33,003,531	\$33,663,602	\$34,336,874	\$35,023,611
Construction	\$110,225,031	\$125,650,456	\$137,950,796	\$109,695,748	\$92,802,462	\$94,658,511	\$96,551,681	\$98,482,715
Debt Service	\$84,328,151	\$75,270,332	\$76,227,962	\$95,082,949	\$82,628,394	\$83,454,678	\$84,289,225	\$85,132,117
Post Employment Benefits Debt Svc	\$0	\$0	\$2,313,857	\$2,584,603	\$2,500,000	\$2,500,000	\$2,550,000	\$2,601,000
Total Revenue	\$852,790,504	\$845,090,154	\$858,734,139	\$835,391,309	\$863,592,604	\$835,865,087	\$851,747,842	\$867,939,907



1 | General fund — \$630,329,784

2 | Construction — \$92,802,462

3 | Debt Service — \$85,128,394

4 | Community Education — \$33,003,531

5 | Food service — \$22,328,433

Discussion of 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.





Discussion of Fund Balance Reporting

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.

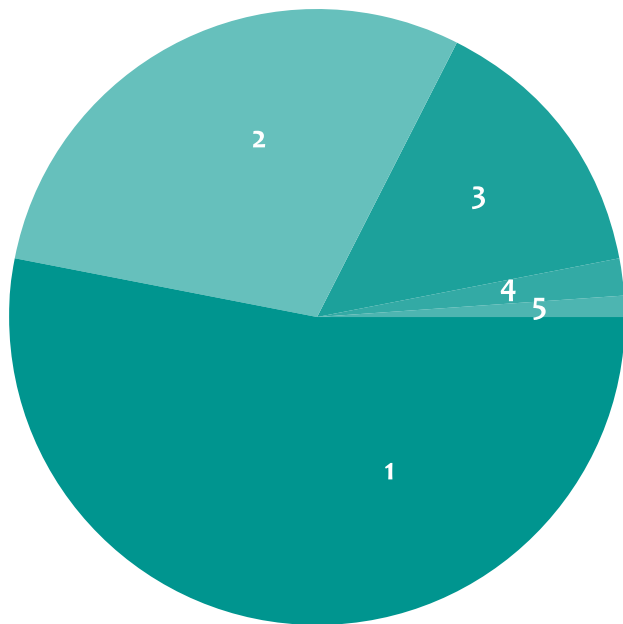
When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the District's policy to use restricted first, then unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned, and unassigned amounts are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



Fund Balance Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
General Fund	\$80,717,365	\$66,296,363	\$62,515,409	\$71,994,581	\$70,131,666	\$74,683,824	\$79,327,025	\$84,063,090
Food Service	\$2,115,546	\$2,872,815	\$3,125,293	\$2,563,875	\$2,563,875	\$2,563,875	\$2,563,875	\$2,563,875
Community Service	\$7,433,000	\$8,704,570	\$8,976,168	\$8,522,220	\$4,406,157	\$2,806,145	\$3,642,585	\$4,495,754
Cinstruction	\$141,287,222	\$201,062,678	\$225,872,041	\$205,262,364	\$127,846,039	\$48,881,387	\$41,259,170	\$33,483,509
Debt Service	\$28,431,083	\$25,947,326	\$25,243,815	\$34,625,473	\$34,625,473	\$33,772,188	\$32,044,082	\$29,414,019
Post Employment Benefits Debt Svc	\$0	\$0	\$55,758	\$383,161	\$383,161	\$683,161	\$989,161	\$1,301,281
Fund Balance Summary	\$259,984,216	\$304,883,752	\$325,788,484	\$323,351,674	\$239,956,371	\$163,390,580	\$159,825,898	\$155,321,528



1 | Construction — \$127,846,039

2 | General fund — \$70,131,666

3 | Debt Service — \$34,625,473

4 | Community Education — \$4,406,157

5 | Food service — \$2,563,875



Budget Information – All Funds

All District Funds Summary

Following is the summary of all district funds including the General, Food Services, Community Education, Construction Projects and Debt Service. Included in the summary are the sources of revenues, expenditures and fund balances. The summaries include three years of history, the preliminary unaudited current year, the proposed budget and three years of forecast. Additional information is provided within the individual fund summary sections.

ALL FUNDS - REVENUE BY SOURCE

Revenue Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Local Property Taxes	\$179,102,986	\$186,848,106	\$193,482,261	\$201,623,012	\$236,677,511	\$233,170,987	\$237,834,407	\$242,591,095
State Sources	\$434,427,393	\$427,523,543	\$434,379,126	\$427,732,589	\$442,899,735	\$417,523,435	\$425,014,107	\$432,645,994
Federal Sources	\$62,467,008	\$66,351,478	\$65,693,449	\$64,556,523	\$51,171,756	\$52,195,191	\$53,239,095	\$54,303,877
Other	\$57,895,126	\$29,856,531	\$28,477,684	\$37,994,718	\$40,259,927	\$41,065,126	\$41,886,428	\$42,724,157
Bond Sales	\$118,897,991	\$134,510,496	\$136,701,619	\$103,484,467	\$92,583,675	\$94,435,349	\$96,324,055	\$98,250,537
Total All Funds	\$852,790,504	\$845,090,154	\$858,734,139	\$835,391,309	\$863,592,604	\$838,390,087	\$854,298,092	\$870,515,659

ALL FUNDS - EXPENDITURES BY OBJECT

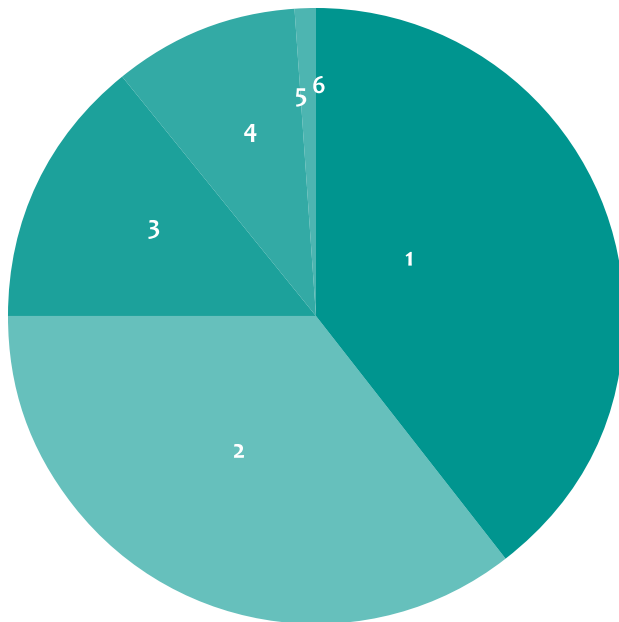
Expenditure Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Salaries	\$404,154,800	\$412,936,305	\$402,360,321	\$386,061,711	\$418,406,469	\$412,752,857	\$400,894,665	\$404,539,075
Employee Benefits	\$147,835,773	\$148,167,048	\$144,280,018	\$138,686,135	\$152,429,474	\$148,591,029	\$144,322,079	\$145,634,067
Purchased Services	\$85,638,070	\$86,045,438	\$86,905,239	\$96,979,211	\$93,130,240	\$93,817,216	\$79,744,634	\$81,339,526
Supplies & Materials	\$35,546,649	\$39,924,739	\$39,552,454	\$48,188,027	\$45,079,061	\$40,571,155	\$34,485,482	\$35,175,191
Capital Purchases	\$113,558,639	\$32,964,675	\$83,236,318	\$74,710,572	\$149,059,806	\$133,114,662	\$113,147,463	\$119,688,246
Other Expenditures	\$2,536,565	\$1,376,860	\$1,345,922	\$4,957,076	\$3,754,463	\$3,379,017	\$3,446,597	\$3,515,529
Principal & Interest	\$89,092,826	\$78,775,553	\$80,149,135	\$88,245,387	\$85,128,394	\$82,727,942	\$81,821,854	\$85,128,394
Total All Funds	\$878,363,322	\$800,190,618	\$837,829,407	\$837,828,119	\$946,987,907	\$914,953,878	\$857,862,774	\$875,020,029

ALL FUNDS - FUND BALANCE

Fund Balance Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Unassigned	\$54,219,695	\$41,748,348	\$31,887,042	\$38,833,460	\$44,253,489	\$44,253,489	\$44,253,489	\$44,253,489
Non-Spendable	\$1,337,904	\$1,001,220	\$926,219	\$2,083,996	\$958,996	\$958,996	\$958,996	\$958,996
Restricted	\$179,076,052	\$240,678,933	\$263,303,337	\$250,296,114	\$161,236,194	\$84,670,403	\$81,105,721	\$76,601,351
Assigned	\$25,350,565	\$21,455,251	\$29,671,886	\$32,138,104	\$33,507,692	\$33,507,692	\$33,507,692	\$33,507,692
Total All Funds	\$259,984,216	\$304,883,752	\$325,788,484	\$323,351,674	\$239,956,371	\$163,390,580	\$159,825,898	\$155,321,528

ALL FUNDS REVENUE SUMMARY

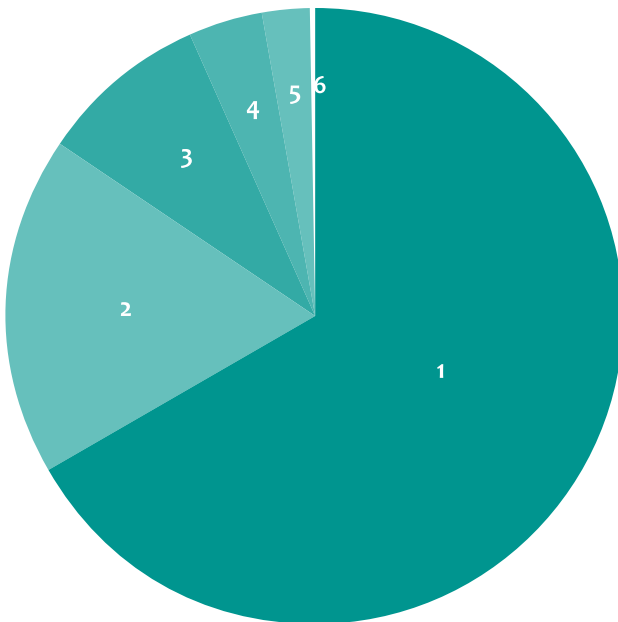
Revenue Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
General Fund	\$607,155,855	\$591,508,826	\$589,836,148	\$573,543,775	\$630,329,784	\$598,813,295	\$610,789,561	\$623,005,352
Food Service	\$22,510,886	\$22,834,754	\$21,898,803	\$22,062,834	\$22,328,433	\$22,775,002	\$23,230,502	\$23,695,112
Community Service	\$28,570,581	\$29,825,786	\$30,506,573	\$32,421,400	\$33,003,531	\$33,663,602	\$34,336,874	\$35,023,611
Capital Projects	\$110,225,031	\$125,650,456	\$137,950,796	\$109,695,748	\$92,802,462	\$94,658,511	\$96,551,681	\$98,482,715
Debt Service	\$84,328,151	\$75,270,332	\$76,227,962	\$95,082,949	\$82,628,394	\$83,454,678	\$84,289,225	\$85,132,117
Post Employment Benefits Debt Svc	\$0	\$0	\$2,313,857	\$2,584,603	\$2,500,000	\$2,500,000	\$2,550,000	\$2,601,000
Total All Funds	\$852,790,504	\$845,090,154	\$858,734,139	\$835,391,309	\$863,592,604	\$835,865,087	\$851,747,842	\$867,939,907



- 1 | General Fund — **\$630,329,784**
- 2 | Construction — **\$92,802,462**
- 3 | Debt Service — **\$82,628,394**
- 4 | Community Education — **\$33,003,531**
- 5 | Food Service — **\$22,328,433**
- 6 | OPEB Debt Service — **\$2,500,000**

ALL FUNDS EXPENDITURE SUMMARY

Expenditure Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
General Fund	\$606,384,716	\$605,929,828	\$593,617,102	\$564,064,603	\$632,192,699	\$594,261,137	\$606,146,360	\$618,269,287
Food Service	\$22,027,820	\$22,077,485	\$21,646,325	\$22,624,252	\$22,328,433	\$22,775,002	\$23,230,502	\$23,695,112
Community Service	\$26,563,620	\$28,554,216	\$30,234,975	\$32,875,348	\$37,119,594	\$35,263,614	\$33,500,434	\$34,170,442
Capital Projects	\$135,261,473	\$65,875,000	\$113,141,433	\$130,305,425	\$170,218,787	\$173,623,163	\$104,173,898	\$106,257,376
Debt Service	\$88,125,693	\$77,754,089	\$76,931,473	\$85,701,291	\$82,928,394	\$86,830,962	\$88,567,581	\$90,338,933
Post Employment Benefits Debt Svc	\$0	\$0	\$2,258,099	\$2,257,200	\$2,200,000	\$2,200,000	\$2,244,000	\$2,288,880
Total All Funds	\$878,363,322	\$800,190,618	\$837,829,407	\$837,828,119	\$946,987,907	\$914,953,878	\$857,862,774	\$875,020,029



1 | General Fund — \$632,192,699

2 | Construction — \$170,218,787

3 | Debt Service — \$82,928,394

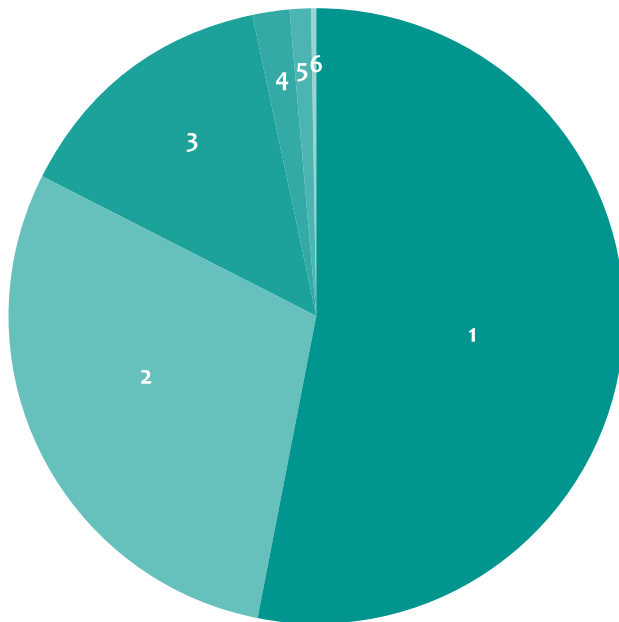
4 | Community Education — \$37,119,594

5 | Food Service — \$22,328,433

6 | OPEB Debt Service — \$2,200,000

ALL FUNDS FUND BALANCE SUMMARY

Fund Balance Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
General Fund	\$80,717,365	\$66,296,363	\$62,515,409	\$71,994,581	\$70,131,666	\$74,683,824	\$79,327,025	\$84,063,090
Food Service	\$2,115,546	\$2,872,815	\$3,125,293	\$2,563,875	\$2,563,875	\$2,563,875	\$2,563,875	\$2,563,875
Community Service	\$7,433,000	\$8,704,570	\$8,976,168	\$8,522,220	\$4,406,157	\$2,806,145	\$3,642,585	\$4,495,754
Capital Projects	\$141,287,222	\$201,062,678	\$225,872,041	\$205,262,364	\$127,846,039	\$48,881,387	\$41,259,170	\$33,483,509
Debt Service	\$28,431,083	\$25,947,326	\$25,243,815	\$34,625,473	\$34,625,473	\$33,772,188	\$32,044,082	\$29,414,019
Post Employment Benefits Debt Svc	\$0	\$0	\$55,758	\$383,161	\$383,161	\$683,161	\$989,161	\$1,301,281
Total All Funds	\$259,984,216	\$304,883,752	\$325,788,484	\$323,351,674	\$239,956,371	\$163,390,580	\$159,825,898	\$155,321,528



- 1 | Construction — \$127,846,039
- 2 | General Fund — \$70,131,666
- 3 | Debt Service — \$34,625,473
- 4 | Community Education — \$4,406,157
- 5 | Food Service — \$2,563,875
- 6 | OPEB Debt Service — \$383,161

GENERAL FUND - REVENUE BY SOURCE

Revenue Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Local Property Taxes	\$116,602,944	\$117,942,218	\$122,930,971	\$114,084,817	\$138,699,526	\$131,851,932	\$133,170,451	\$134,502,156
State Sources	\$410,256,617	\$402,839,217	\$408,375,976	\$400,147,250	\$412,131,723	\$395,686,772	\$404,919,026	\$414,349,111
Federal Sources	\$40,075,526	\$43,016,218	\$42,823,711	\$42,269,347	\$51,171,756	\$48,613,168	\$49,585,432	\$50,577,140
Other	\$34,300,768	\$21,271,173	\$15,705,490	\$17,042,361	\$28,326,779	\$22,661,423	\$23,114,652	\$23,576,945
Bond Sales	\$5,920,000	\$6,440,000	\$0	\$0	\$0	\$0	\$0	\$0
Total General Fund	\$607,155,855	\$591,508,826	\$589,836,148	\$573,543,775	\$630,329,784	\$598,813,295	\$610,789,561	\$623,005,352

GENERAL FUND - EXPENDITURES BY OBJECT

Expenditure Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Salaries	\$372,393,406	\$378,367,929	\$367,283,241	\$346,768,161	\$379,784,557	\$360,795,329	\$368,011,236	\$375,371,460
Employee Benefits	\$135,231,715	\$130,707,191	\$127,163,237	\$122,394,389	\$136,764,243	\$129,886,318	\$132,484,045	\$135,133,726
Purchased Services	\$70,430,357	\$69,502,637	\$67,374,785	\$71,808,814	\$81,696,479	\$73,555,019	\$75,069,996	\$76,571,396
Supplies & Materials	\$15,563,277	\$19,667,626	\$21,425,060	\$16,815,453	\$29,132,730	\$25,636,802	\$26,149,538	\$26,672,528
Capital Purchases	\$10,348,818	\$2,824,950	\$5,602,252	\$1,838,857	\$1,088,945	\$1,034,498	\$1,044,843	\$1,065,740
Other Expenditures	\$2,417,143	\$4,859,495	\$4,768,527	\$4,438,929	\$3,725,745	\$3,353,171	\$3,386,702	\$3,454,436
Total General Fund	\$606,384,716	\$605,929,828	\$593,617,102	\$564,064,603	\$632,192,699	\$594,261,137	\$606,146,360	\$618,269,287

GENERAL FUND - FUND BALANCE

Fund Balance Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Unassigned	\$54,219,695	\$41,392,543	\$31,645,115	\$38,833,460	\$50,575,416	\$47,540,891	\$48,491,709	\$49,461,543
Non-Spendable	\$853,532	\$128,675	\$90,987	\$1,227,627	\$575,205	\$586,709	\$620,132	\$626,333
Restricted	\$293,573	\$3,319,894	\$1,107,421	\$2,659,763	\$845,163	\$866,292	\$883,618	\$971,980
Assigned	\$25,350,565	\$21,455,251	\$29,671,886	\$29,273,731	\$18,135,882	\$25,689,932	\$29,331,565	\$33,003,233
Total General Fund	\$80,717,365	\$66,296,363	\$62,515,409	\$71,994,581	\$70,131,666	\$74,683,824	\$79,327,024	\$84,063,089

FOOD SERVICES FUND - REVENUE BY SOURCE

Revenue Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
State Sources	\$778,305	\$800,128	\$762,722	\$692,545	\$758,425	\$737,897	\$729,622	\$741,981
Federal Sources	\$18,833,351	\$19,673,753	\$19,186,298	\$18,341,094	\$19,010,238	\$18,845,877	\$19,574,149	\$20,060,555
Other	\$2,899,230	\$2,360,873	\$1,949,783	\$3,029,195	\$2,559,770	\$3,191,228	\$2,926,731	\$2,892,576
Total Food Service Fund	\$22,510,886	\$22,834,754	\$21,898,803	\$22,062,834	\$22,328,433	\$22,775,002	\$23,230,502	\$23,695,112

FOOD SERVICE FUND - EXPENDITURES BY OBJECT

Expenditure Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Salaries	\$6,444,868	\$7,194,586	\$7,191,161	\$7,801,217	\$9,160,780	\$9,389,800	\$9,624,544	\$9,865,158
Employee Benefits	\$1,943,224	\$2,191,217	\$2,280,634	\$2,691,694	\$3,294,690	\$3,380,328	\$3,464,836	\$3,551,457
Purchased Services	\$1,670,140	\$1,298,289	\$1,242,557	\$675,190	\$1,633,704	\$1,183,817	\$1,167,237	\$1,167,237
Supplies & Materials	\$11,301,644	\$11,243,468	\$10,455,254	\$10,883,786	\$8,064,259	\$8,617,058	\$8,765,804	\$8,899,018
Capital Purchases	\$648,374	\$122,394	\$419,474	\$102,368	\$175,000	\$178,500	\$182,070	\$185,711
Other Expenditures	\$19,570	\$27,531	\$57,245	\$469,997	\$25,000	\$25,500	\$26,010	\$26,530
Total Food Service Fund	\$22,027,820	\$22,077,485	\$21,646,325	\$22,624,252	\$22,353,433	\$22,775,002	\$23,230,502	\$23,695,112

FOOD SERVICES FUND - FUND BALANCE

Fund Balance Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Non-Spendable	\$484,372	\$875,545	\$835,232	\$855,389	\$731,716	\$756,451	\$744,084	\$750,268
Restricted	\$1,631,174	\$2,000,270	\$2,290,061	\$1,708,486	\$1,832,159	\$1,807,424	\$1,819,791	\$1,813,607
Total Food Service Fund	\$2,115,546	\$2,875,815	\$3,125,293	\$2,563,875	\$2,563,875	\$2,563,875	\$2,563,875	\$2,563,875

COMMUNITY EDUCATION - REVENUE BY SOURCE

Revenue Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Local Property Taxes	\$5,150,988	\$5,699,513	\$5,529,590	\$5,206,429	\$5,541,672	\$5,597,089	\$5,653,060	\$5,709,590
State Sources	\$12,125,120	\$12,913,883	\$13,765,322	\$14,886,962	\$15,692,024	\$16,005,864	\$16,325,982	\$16,652,501
Federal Sources	\$2,009,358	\$1,917,627	\$1,956,316	\$2,023,990	\$1,990,153	\$2,029,956	\$2,070,555	\$2,111,966
Other	\$9,285,115	\$9,294,763	\$9,255,345	\$10,304,019	\$9,779,682	\$10,030,693	\$10,287,277	\$10,549,553
Bond Sales								
Total Community Education Fund	\$28,570,581	\$29,825,786	\$30,506,573	\$32,421,400	\$33,003,531	\$33,663,602	\$34,336,874	\$35,023,611

COMMUNITY EDUCATION - EXPENDITURES BY OBJECT

Expenditure Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Salaries	\$15,714,827	\$16,950,941	\$17,472,245	\$16,740,694	\$19,166,182	\$17,249,564	\$15,524,607	\$15,524,607
Employee Benefits	\$5,037,927	\$5,258,208	\$5,404,617	\$5,676,831	\$6,899,826	\$6,209,843	\$5,588,859	\$5,588,859
Purchased Services	\$4,087,369	\$4,382,720	\$4,934,030	\$7,986,888	\$8,146,626	\$8,606,550	\$9,001,295	\$9,633,352
Supplies & Materials	\$1,186,962	\$1,621,792	\$1,766,423	\$2,264,094	\$2,309,376	\$2,540,313	\$2,692,732	\$2,692,732
Capital Purchases	\$467,269	\$142,579	\$445,995	\$193,622	\$456,632	\$502,295	\$522,387	\$543,282
Other Expenditures	\$69,266	\$197,976	\$211,665	\$13,219	\$140,953	\$155,048	\$170,553	\$187,608
Total Community Education Fund	\$26,563,620	\$28,554,216	\$30,234,975	\$32,875,348	\$37,119,594	\$35,263,614	\$33,500,434	\$34,170,442

COMMUNITY EDUCATION FUND - FUND BALANCE

Fund Balance Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Restricted	\$7,433,000	\$8,704,570	\$8,976,168	\$8,522,220	\$4,406,157	\$2,806,145	\$3,642,585	\$4,495,754
Total Community Education Fund	\$7,433,000	\$8,704,570	\$8,976,168	\$8,522,220	\$4,406,157	\$2,806,145	\$3,642,585	\$4,495,754

CAPITAL PROJECT FUND - REVENUE BY SOURCE

Revenue Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Local Property Taxes	\$82,169							
Other	\$9,730,370	\$1,130,089	\$1,249,177	\$6,211,281				
Bond Sales	\$100,412,492	\$124,520,367	\$136,701,619	\$103,484,467	\$92,802,462	\$94,658,511	\$96,551,681	\$98,482,715
Total Capital Project Fund	\$110,225,031	\$125,650,456	\$137,950,796	\$109,695,748	\$92,802,462	\$94,658,511	\$96,551,681	\$98,482,715

CAPITAL PROJECT FUND - EXPENDITURES BY OBJECT

Expenditure Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Salaries	\$9,601,699	\$10,422,849	\$10,413,674	\$10,030,101	\$10,235,327	\$10,440,034	\$10,701,034	\$10,968,560
Employee Benefits	\$5,622,908	\$6,282,455	\$6,300,646	\$6,520,161	\$5,803,070	\$3,758,412	\$3,852,372	\$3,948,682
Purchased Services	\$9,450,204	\$10,861,793	\$13,353,867	\$22,096,951	\$1,813,168	\$11,221,000	\$11,445,420	\$11,674,328
Supplies & Materials	\$7,494,766	\$7,391,853	\$5,905,717	\$18,726,999	\$5,717,385	\$5,831,733	\$5,948,367	\$6,067,335
Capital Purchases	\$102,094,180	\$29,874,752	\$76,203,683	\$72,633,670	\$146,423,550	\$142,141,172	\$71,991,275	\$73,358,333
Other Expenditures	\$997,716	\$1,041,298	\$963,846	\$297,543	\$226,287	\$230,813	\$235,429	\$240,138
Total Capital Project Fund	\$135,261,473	\$65,875,000	\$113,141,433	\$130,305,425	\$170,218,787	\$173,623,163	\$104,173,898	\$106,257,376

CAPITAL PROJECT FUND – FUND BALANCE

Fund Balance Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Restricted	\$141,287,222	\$201,062,678	\$225,872,041	\$205,262,364	\$127,846,039	\$48,881,387	\$41,259,170	\$33,483,509
Total Capital Project Fund	\$141,287,222	\$201,062,678	\$225,872,041	\$205,262,364	\$127,846,039	\$48,881,387	\$41,259,170	\$33,483,509

DEBT SERVICE FUND - REVENUE BY SOURCE

Revenue Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Local Property Taxes	\$57,266,885	\$63,206,375	\$65,021,700	\$82,331,766	\$71,670,208	\$73,215,006	\$74,773,493	\$76,299,843
State Sources	\$11,267,351	\$10,970,315	\$11,475,106	\$11,484,769	\$10,910,531	\$10,365,004	\$9,846,754	\$9,354,416
Federal Sources	\$1,548,773	\$1,743,880	\$1,727,124	\$1,922,092	\$1,729,883	\$1,556,895	\$1,401,205	\$1,261,085
Other	\$1,679,643	(\$655,367)	\$317,889	\$1,928,925	\$817,773	\$817,773	\$817,773	\$817,773
Bond Sales	\$12,565,499	\$5,129						
Total Debt Service Fund	\$84,328,151	\$75,270,332	\$78,541,819	\$97,667,552	\$85,128,394	\$85,954,678	\$86,839,225	\$87,733,117

DEBT SERVICE FUND - EXPENDITURES BY OBJECT

Expenditure Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Principal and Interest	\$88,125,693	\$77,754,089	\$79,189,572	\$87,958,491	\$85,128,394	\$89,030,962	\$90,811,581	\$92,627,813
Total Debt Service Fund	\$88,125,693	\$77,754,089	\$79,189,572	\$87,958,491	\$85,128,394	\$89,030,962	\$90,811,581	\$92,627,813

DEBT SERVICE FUND - FUND BALANCE

Fund Balance Summary	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Restricted	\$28,431,083	\$25,947,326	\$25,299,573	\$35,008,634	\$35,008,634	\$34,455,349	\$33,033,243	\$30,715,300
Total Debt Service Fund	\$28,431,083	\$25,947,326	\$25,299,573	\$35,008,634	\$35,008,634	\$34,455,349	\$33,033,243	\$30,715,300

Budget Information – General Fund

Establishing the 2019-20 Budget & Priorities Reflected in the 2019-20 Budget

Enrollment and Revenue Assumptions

In making revenue projections, MPS assumed the following:

- Enrollment will decrease by 759 students.
- Basic formula will increase to \$6,438 per adjusted pupil unit (an increase of 2%).
- Title IV entitlement is authorized from the Federal government requiring a District plan

Expenditure Assumptions

- Benefits rate will remain at 36 percent of salary.
- The amount budgeted for the average teacher salary remains at \$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
- Predictable staffing allocation model to ensure consistency in service at all 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 to better serve students
- Identify a Differentiation Specialist in all K-5, K-8 and Middle Schools

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 FY19-20 year, we will continue to 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.

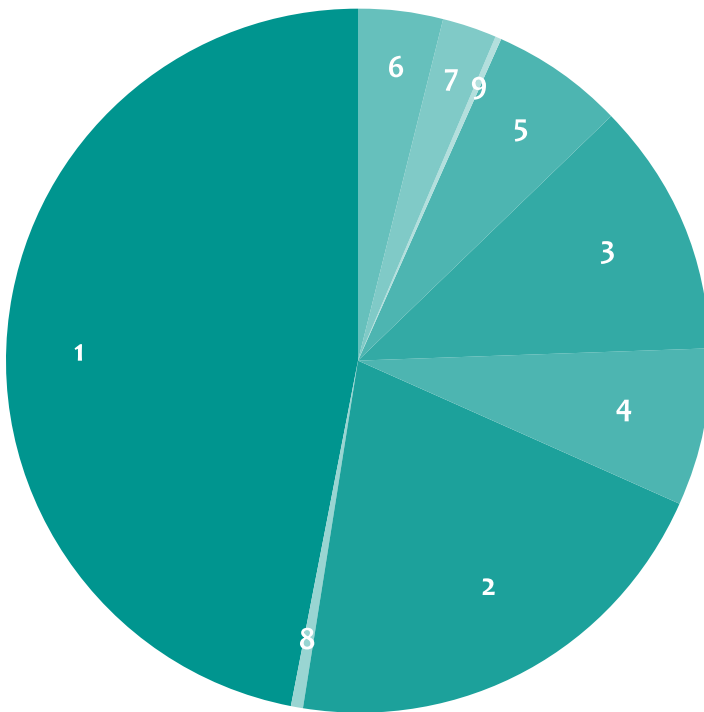
General Fund Budget

General Fund Expenditures by Program

Expenditures in the general fund of school districts include salaries and benefits of school and department teaching and support staff, contractual services including printing, utilities, transportation, professional development for staff, instructional material and text-books, food at family events and technology equipment.

General Fund Expenditures by Program

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary FY 2018-19	Budgeted FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22	Forecast FY 2022-23
Administration	\$17,725,428	\$17,466,548	\$15,547,965	\$14,078,445	\$15,596,646	\$14,816,814	\$15,113,150	\$15,415,413
Support Services	\$22,918,738	\$19,666,822	\$27,637,250	\$28,470,241	\$32,861,419	\$31,218,348	\$31,842,715	\$32,479,569
Regular Education	\$282,542,725	\$279,536,604	\$277,333,570	\$254,652,221	\$301,745,427	\$271,570,884	\$277,002,302	\$282,542,348
Vocational Education	\$4,087,878	\$4,136,380	\$4,196,654	\$4,561,345	\$4,609,727	\$4,701,922	\$4,795,960	\$4,891,879
Special Education	\$120,999,749	\$118,988,717	\$116,755,181	\$114,893,743	\$124,954,707	\$127,526,329	\$130,076,856	\$132,678,393
Instructional Support	\$54,092,398	\$61,119,714	\$48,361,018	\$43,055,634	\$43,713,285	\$41,527,621	\$42,358,173	\$43,205,337
Pupil Support	\$68,084,121	\$66,480,333	\$67,013,455	\$68,401,657	\$66,554,156	\$59,898,740	\$61,096,715	\$62,318,650
Sites Buildings	\$35,347,708	\$37,916,614	\$36,177,368	\$35,283,305	\$37,808,420	\$38,564,588	\$39,335,880	\$40,122,598
Fiscal & Other Fixed Cost	\$585,971	\$618,096	\$594,641	\$668,012	\$4,348,912	\$4,435,890	\$4,524,609	\$4,615,101
Total	\$606,384,716	\$605,929,828	\$593,617,102	\$564,064,603	\$632,192,699	\$594,261,137	\$606,146,360	\$618,269,287



Budgeted FY 2019-20

- 1 | Regular Education — 47.7%
- 2 | Special Education — 19.8%
- 3 | Pupil Support — 10.5%
- 4 | Instructional Support — 6.9%
- 5 | Sites Buildings — 6.0%
- 6 | Support Services — 5.2%
- 7 | Administration — 2.5%
- 8 | Vocational Education — 0.7%
- 9 | Fiscal & Other Fixed Cost — 0.7%

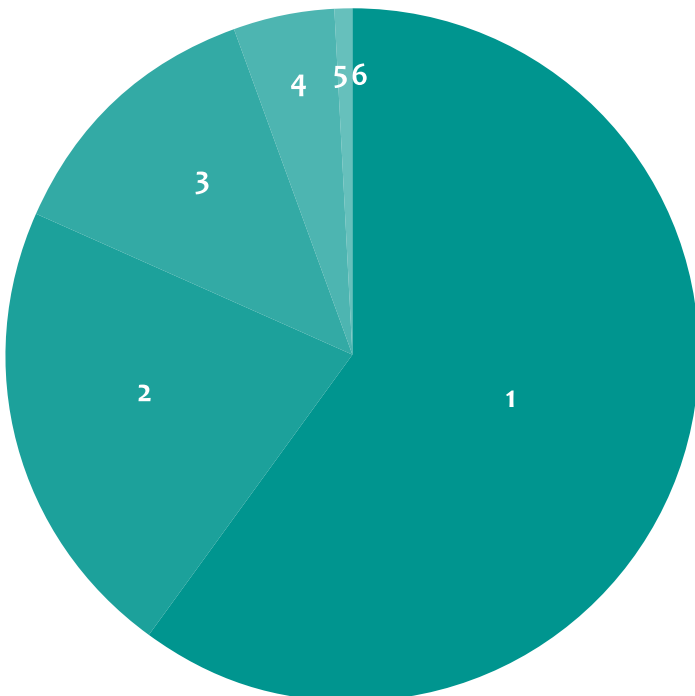


General Fund budget by object

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary FY 2018-19	Budgeted FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22	Forecast FY 2022-23
Salaries	\$372,393,406	\$378,367,929	\$367,283,241	\$346,768,161	\$379,784,557	\$360,795,329	\$368,011,236	\$375,371,460
Employee Benefits	\$135,231,715	\$130,707,191	\$127,163,237	\$122,394,389	\$136,764,243	\$129,886,318	\$132,484,045	\$135,133,726
Purchased Services	\$70,430,357	\$69,502,637	\$67,374,785	\$71,808,814	\$81,696,479	\$73,555,019	\$75,069,996	\$76,571,396
Supplies & Materials	\$15,563,277	\$19,667,626	\$21,425,060	\$16,815,453	\$29,132,730	\$25,636,802	\$26,149,538	\$26,672,528
Capital Purchases	\$10,348,818	\$2,824,950	\$5,602,252	\$1,838,857	\$1,088,945	\$1,034,498	\$1,044,843	\$1,065,740
Other Ex- penditures	\$2,417,143	\$4,859,495	\$4,768,527	\$4,438,929	\$3,725,745	\$3,353,171	\$3,386,702	\$3,454,436
Total Gener- al Fund	\$606,384,716	\$605,929,828	\$593,617,102	\$564,064,603	\$632,192,699	\$594,261,137	\$606,146,360	\$618,269,287

Budgeted FY 2019-20

- 1 | Salaries — **60.1%**
- 2 | Benefits — **21.6%**
- 3 | Purchase Services — **12.9%**
- 4 | Supplies & materials — **4.6%**
- 5 | Other — **0.6%**
- 6 | Equipment — **0.2%**



Categorical Revenue Summary

Voter Approved Referendum	\$93,754,557	14.9%	Resources committed by the school district to class size, early literacy, technology, textbooks, science and math.
Local Optional Referendum	\$16,057,813	2.5%	Allows all school districts to access up to \$424 per adjusted pupil unit in board approved revenue
Integration Aid	\$14,131,785	2.2%	Programs funded with integration aid must support the goals of closing the achievement gap and increasing racial interaction.
Compensatory Aid	\$50,159,257	8.0%	State statute identifies 10 uses for compensatory aid funds. View here.
LEP	\$5,240,322	0.8%	State Limited English Proficiency (LEP) funds must be used to support the education of English Learners.
Special Education	\$70,502,790	11.2%	State and federal education dollars may only be used for special education services.
Federal/Grants	\$51,171,756	8.1%	Federal funds must supplement, not supplant, state and local dollars. Restrictions on use depend on the specific grant.
Extended Time	\$9,220,834	1.5%	Extended time dollars support credit recovery and academic support for qualifying students through after-school and summer school programs.
Q Comp	\$9,675,867	1.5%	Program for teacher professional development
Non-Categorical Revenue	\$310,414,803	49.2%	
Total Revenue	\$604,369,944		

General Fund budget by source

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary FY 2018-19	Budgeted FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22	Forecast FY 2022-23
Local Property Taxes	\$116,602,944	\$117,942,218	\$122,930,971	\$114,084,817	\$138,699,526	\$131,851,932	\$133,170,451	\$134,502,156
State Sources	\$410,256,617	\$402,839,217	\$408,375,976	\$400,147,250	\$412,131,723	\$395,686,772	\$404,919,026	\$414,349,111
Federal Sources	\$40,075,526	\$43,016,218	\$42,823,711	\$42,269,347	\$51,171,756	\$48,613,168	\$49,585,432	\$50,577,140
Other	\$34,300,768	\$21,271,173	\$15,705,490	\$17,042,361	\$28,326,779	\$22,661,423	\$23,114,652	\$23,576,945
Bond Sales	\$5,920,000	\$6,440,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Gener- al Fund	\$607,155,855	\$591,508,826	\$589,836,148	\$573,543,775	\$630,329,784	\$598,813,295	\$610,789,561	\$623,005,352

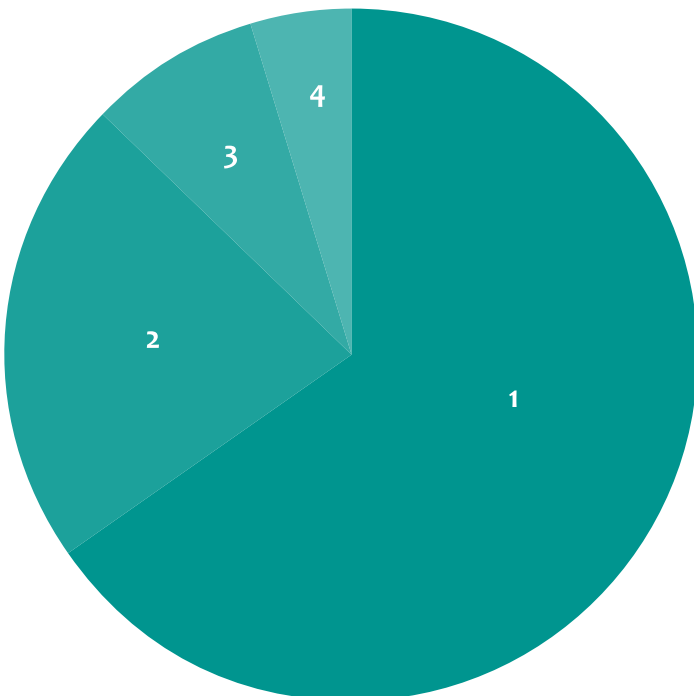
Budgeted FY 2019-20

1 | State sources — **65.4%**

2 | Local property taxes — **22.0%**

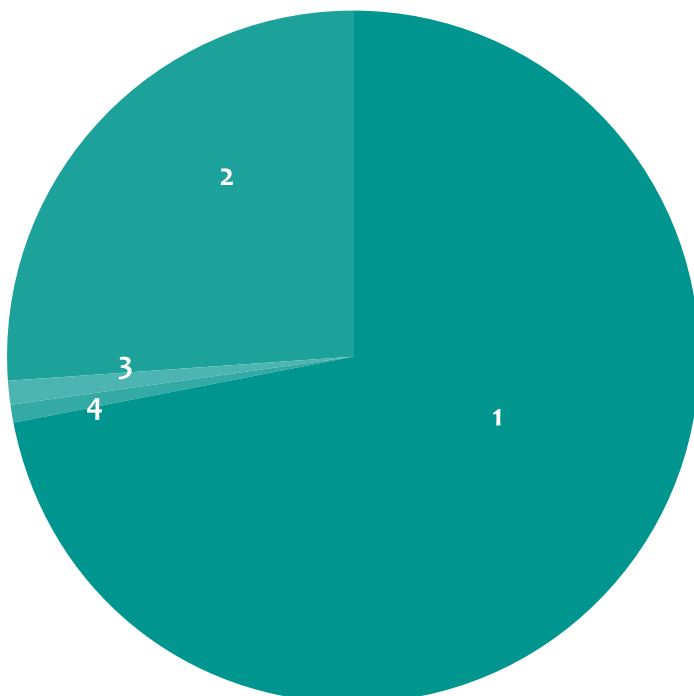
3 | Federal sources — **8.1%**

4 | Other — **4.5%**



General Fund – Fund Balance

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Preliminary FY 2018-19	Budgeted FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22	Forecast FY 2022-23
Unassigned	\$54,219,695	\$41,392,543	\$31,645,115	\$38,833,460	\$50,575,416	\$47,540,891	\$48,491,709	\$49,461,543
Non-Spendable	\$853,532	\$128,675	\$90,987	\$1,227,627	\$575,205	\$586,709	\$620,132	\$626,333
Restricted	\$293,573	\$3,319,894	\$1,107,421	\$2,659,763	\$845,163	\$866,292	\$883,618	\$971,980
Assigned	\$25,350,565	\$21,455,251	\$29,671,886	\$29,273,731	\$18,135,882	\$25,689,932	\$29,331,565	\$33,003,233
Total General Fund	\$80,717,365	\$66,296,363	\$62,515,409	\$71,994,581	\$70,131,666	\$74,683,824	\$79,327,024	\$84,063,089
% Unassigned to Expenses	8.9%	6.8%	5.3%	6.9%	8.0%	8.0%	8.0%	8.0%



Budgeted FY 2019-20

1 | Unassigned — \$50,575,416

2 | Assigned — \$18,135,882

3 | Restricted — \$845,163

4 | Non-Spendable — \$575,205



General Fund Function Summaries

Categorical 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 cognitive 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.

Department Profiles

Academics, Learning & Leadership

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	1.0	1.0	3.0	1.0	2.0
AMP	1.0	1.0	2.0	3.0	2.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	2.0	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	9.6	1.0	—	—	—
MACA	1.0	1.0	—	—	—
Non-Rep	10.0	9.0	6.0	3.0	2.0
Principals	5.0	6.0	1.0	1.0	1.0
Teachers	—	9.0	18.9	3.9	1.0
Trades	—	—	—	—	—
Total Staff	27.6	28.0	30.9	13.9	8.0
% Change over Previous Yr		1.40%	10.36%	-54.95%	-42.53%

Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,548,143.17	4,511,713.75	3,111,775.29	1,218,036.56	1,375,256.00
Benefits	1,044,067.37	1,460,043.61	953,596.66	407,011.51	368,045.00
Contracted Services	1,989,682.05	1,482,767.38	737,166.86	468,692.84	951,007.00
Supplies and Materials	148,341.98	144,412.96	82,090.34	46,986.59	72,523.00
Capital Outlay	38,536.75	3,478.72	2,920.05	-	1,500.00
Other	128,351.38	218,861.52	182,999.79	116,501.90	315,000.00
Total	6,897,122.70	7,821,277.94	5,070,548.99	2,257,229.40	3,083,331.00
% Change over Previous Yr		13.40%	-35.17%	-55.48%	36.60%

Notes:

- Includes the Associate Superintendents, Turnaround Schools, High Priority Schools, K-8 Magnets, and the Chief Academic Officer.

Athletics

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	1.0	1.0	1.0	—	—
AMP	—	—	—	—	0.1
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	9.7	10.0	9.0	9.0	2.0
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	10.7	11.0	10.0	9.0	2.1
% Change over Previous Yr		2.52%	-9.09%	-10.00%	-76.39%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,059,542.58	1,125,230.02	1,178,603.41	834,722.73	607,088.00
Benefits	298,024.82	313,601.07	283,925.45	244,993.88	158,287.00
Contracted Services	183,685.43	179,992.51	765,927.73	838,162.85	896,772.00
Supplies and Materials	176,813.35	142,188.23	26,813.15	92,955.78	227,494.68
Capital Outlay	7,911.72	5,031.00	5,031.00	5,031.00	-
Other	7,743.00	22,717.80	33,943.00	21,349.30	25,000.00
Total	1,733,720.90	1,788,760.63	2,294,243.74	2,037,215.54	1,914,641.68
% Change over Previous Yr		3.17%	28.26%	-11.20%	-6.02%

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.
- Beginning in FY 20, Athletic Directors are included in staffing numbers at the high school.

Office of Black Student Achievement

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	1.0	1.0	1.0	—	—
AMP	2.0	2.2	2.0	1.0	3.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	1.0	1.0	3.3	4.5
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	1.0	1.0	1.0	1.0	1.0
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	2.0	2.7	3.0	3.0	2.0
Trades	—	—	—	—	—
Total Staff	6.0	7.9	8.0	8.3	10.5
% Change over Previous Yr		31.67%	1.27%	3.13%	27.27%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	423,820.78	551,842.66	628,428.48	517,968.58	774,729.00
Benefits	107,038.12	192,958.38	168,340.98	164,411.34	275,413.00
Contracted Services	191,947.40	211,227.83	184,362.09	109,854.81	242,428.00
Supplies and Materials	43,958.14	79,396.21	64,461.58	40,918.76	43,866.00
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	79,179.00
Total	766,764.44	1,035,425.08	1,045,593.13	833,153.49	1,415,615.00
% Change over Previous Yr		35.04%	0.98%	-20.32%	69.91%

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	2015-16	2016-17	2017-18	2018-19	2019-20
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	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	335,078.42	345,277.06	345,070.38	340,456.16	361,373.00
Benefits	69,133.77	99,544.79	70,526.76	247,158.94	100,334.00
Contracted Services	238,985.61	31,612.51	113,228.27	115,981.69	147,100.00
Supplies and Materials	4,852.68	6,238.34	5,045.49	2,329.87	10,498.00
Capital Outlay	457.89	-	-	-	-
Other	172,473.00	161,494.00	66,765.00	70,188.00	70,000.00
Total	820,981.37	644,166.70	600,635.90	776,114.66	689,305.00
% Change over Previous Yr		-21.54%	-6.76%	29.22%	-11.19%

Notes:

- Includes Board of Education.
- FY16 expenses include contracted services for the Superintendent search.

College & Career Readiness

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	4.0	3.8	2.1	1.0	1.7
AMP	1.0	2.0	2.0	1.0	1.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	4.1	20.1	5.8	9.3	1.2
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	6.0	6.0	2.5	3.0	3.0
MACA	1.0	1.0	—	—	—
Non-Rep	2.0	1.0	1.0	—	1.0
Principals	—	—	—	—	—
Teachers	31.3	33.1	31.6	24.0	21.8
Trades	—	—	—	—	—
Total Staff	49.4	67.0	44.9	38.3	29.6
% Change over Previous Yr		35.68%	-33.07%	-14.72%	-22.61%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,768,370.99	6,667,432.78	3,539,945.46	2,811,806.08	3,226,927.00
Benefits	1,235,756.80	1,974,606.33	1,100,337.80	909,915.38	946,671.42
Contracted Services	4,161,657.95	3,223,494.28	2,063,267.31	2,325,542.08	1,004,966.10
Supplies and Materials	996,159.79	1,029,396.38	272,118.82	350,980.33	318,885.06
Capital Outlay	412,934.63	149,847.54	32,438.76	45,473.19	90,000.00
Other	62,570.35	179,626.78	90,431.43	-	147,881.92
Total	11,637,450.51	13,224,404.09	7,098,539.58	6,443,717.06	5,735,331.50
% Change over Previous Yr		13.64%	-46.32%	-9.22%	-10.99%
Fund 04	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	374,798.56	430,745.01	446,797.41	494,727.08	437,060.00
Benefits	121,107.39	140,269.34	142,324.51	154,603.04	157,342.00
Contracted Services	14,349.15	10,970.01	16,530.70	5,728.34	26,075.00
Supplies and Materials	19,033.69	46,120.81	37,114.55	30,269.76	127,321.00
Capital Outlay	15,638.10	-	-	-	-
Other	-	-	-	-	-
Total	544,926.89	628,105.17	642,767.17	685,328.22	747,798.00
% Change over Previous Yr		15.26%	2.33%	6.62%	9.12%

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	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	14.0	12.0	10.0	9.8	9.8
AMP	17.5	18.7	15.0	13.0	15.0
Drivers	—	—	—	—	—
Employment Contracts	1.0	2.7	2.7	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	4.0	4.0	3.0	3.0	3.0
MACA	1.0	1.0	—	1.0	—
Non-Rep	2.0	1.0	2.0	3.0	5.0
Principals	—	—	—	—	—
Teachers	0.1	—	—	—	—
Trades	—	—	—	—	—
Total Staff	39.6	39.4	32.7	29.8	32.8
% Change over Previous Yr		-0.62%	-16.98%	-8.87%	10.07%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,337,083.49	2,287,751.59	1,855,193.38	2,088,748.64	2,628,781.00
Benefits	677,146.28	724,857.66	551,363.02	684,667.28	941,826.00
Contracted Services	546,462.78	628,409.28	465,670.43	504,090.95	439,408.06
Supplies and Materials	126,217.35	129,719.24	55,860.54	69,173.73	60,907.00
Capital Outlay	49,599.75	6,763.17	5,583.00	5,583.00	-
Other	62,665.48	1,471.40	735.00	-	-
Total	3,799,175.13	3,778,972.34	2,934,405.37	3,352,263.60	4,070,922.06
% Change over Previous Yr		-0.53%	-22.35%	14.24%	21.44%

Notes:

- Includes Family Engagement, CPEO, Volunteer Services, External Partnerships, and Student Placement.

Community Education Youth & Adult

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	53.5	52.6	55.6	55.9	41.7
AFSCME	4.6	6.5	5.5	5.6	8.2
AMP	1.0	1.0	1.8	2.8	62.7
Drivers	—	—	—	—	—
Employment Contracts	—	0.5	—	—	—
Engineers	—	—	—	—	—
ESP	125.2	146.2	146.0	156.6	120.9
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	11.0	11.0	14.7	14.7	15.0
MACA	—	—	—	—	—
Non-Rep	1.0	1.0	1.0	1.0	1.0
Principals	—	—	—	—	—
Teachers	1.0	1.6	—	—	—
Trades	—	—	—	—	—
Total Staff	197.2	220.4	224.6	236.6	249.5
% Change over Previous Yr		11.78%	1.88%	5.35%	5.45%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	255,102.42	314,958.46	153,798.24	58,867.01	50,299.00
Benefits	24,293.60	38,298.21	44,832.78	19,960.61	17,203.00
Contracted Services	104,634.26	30,070.85	12,426.92	3,601.20	19,636.00
Supplies and Materials	16,573.03	9,892.78	6,591.57	721.27	-
Capital Outlay	-	-	-	-	-
Other	(10.37)	-	-	-	-
Total	400,592.94	393,220.30	217,649.51	83,150.09	87,138.00
% Change over Previous Yr		-1.84%	-44.65%	-61.80%	4.80%
Fund 04	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	10,178,369.85	10,693,075.17	11,047,958.72	12,376,808.70	12,399,998.00
Benefits	3,095,753.06	3,259,599.32	3,362,035.49	4,036,878.69	4,266,994.00
Contracted Services	3,383,952.12	3,530,973.09	3,953,867.77	4,374,722.60	5,814,805.93
Supplies and Materials	589,797.96	706,460.78	972,502.63	909,907.23	1,353,737.15
Capital Outlay	382,179.95	136,486.61	401,470.17	127,895.77	235,983.00
Other	55,516.51	88,296.54	87,967.20	27,389.38	300,061.76
Total	17,685,569.45	18,414,891.51	19,825,801.98	21,853,602.37	24,371,579.84
% Change over Previous Yr		4.12%	7.66%	10.23%	11.52%

Notes:

- Includes Community Education, Adult ABE, and Minneapolis Kids.
- Decrease in budget for FY19 is due to EMERGE grant.
- In FY20, Community Education coordinators were reclassified from the ESP group to AMP.

Contract Alternative Department

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	1.0	2.0	1.0	1.0	1.0
AMP	1.0	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	1.2	1.2	1.2	1.2	1.0
MACA	—	0.2	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	14.3	13.2	11.9	11.0	11.0
Trades	—	—	—	—	—
Total Staff	17.5	16.6	14.1	13.2	13.0
% Change over Previous Yr		-5.43%	-14.80%	-6.38%	-1.52%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,163,623.33	1,220,746.69	1,075,317.66	1,108,211.90	1,143,808.00
Benefits	377,492.99	428,952.73	357,650.08	365,709.37	409,372.00
Contracted Services	184,253.02	221,193.48	75,297.53	4,442.75	343,574.00
Supplies and Materials	57,900.66	546.24	242,798.30	6,404.44	2,500.00
Capital Outlay	1,779.70	-	-	-	-
Other	150.00	14,400.00	-	14,400.00	-
Total	1,785,199.70	1,885,839.14	1,751,063.57	1,499,168.46	1,899,254.00
% Change over Previous Yr		5.64%	-7.15%	-14.39%	26.69%

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	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	8.2	3.0	3.0	2.0	2.7
AMP	1.3	4.9	5.0	4.8	5.2
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	3.0	1.0	—
ESP	50.6	59.2	59.3	48.0	23.4
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	5.0	5.0	5.0	3.8	4.0
MACA	—	—	—	—	—
Non-Rep	1.0	1.0	1.0	—	1.0
Principals	—	—	—	—	—
Teachers	41.4	41.9	42.4	39.7	42.9
Trades	—	—	—	—	—
Total Staff	107.5	115.0	118.7	99.3	79.2
% Change over Previous Yr		7.04%	3.20%	-16.32%	-20.24%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,402,996.45	2,178,367.98	1,900,552.76	1,810,271.25	1,683,339.00
Benefits	794,689.64	753,835.98	657,266.15	603,677.94	592,525.00
Contracted Services	134,025.27	49,351.12	58,808.98	26,917.36	26,671.00
Supplies and Materials	122,280.46	79,957.33	79,821.02	94,970.57	1,341,096.59
Capital Outlay	3,323.00	20,450.00	-	-	-
Other	6,857.08	1,050.00	3,000.00	1,375.98	7,245.00
Total	3,464,171.90	3,083,012.41	2,699,448.91	2,537,213.10	3,650,876.59
% Change over Previous Yr		-11.00%	-12.44%	-6.01%	43.89%
Fund 04	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,650,442.96	4,087,803.47	4,539,775.94	4,781,393.02	4,964,585.00
Benefits	1,142,431.51	1,328,244.01	1,455,839.27	1,571,237.91	1,697,617.75
Contracted Services	555,221.06	649,438.21	801,908.38	1,468,863.57	1,612,376.25
Supplies and Materials	132,030.30	418,385.01	299,402.51	231,946.61	317,154.01
Capital Outlay	65,232.82	250.80	44,522.24	9,178.40	3,000.00
Other	3,068.62	2,963.76	11,760.71	31,579.65	10,000.00
Total	5,548,427.27	6,487,085.26	7,153,209.05	8,094,199.16	8,604,733.01
% Change over Previous Yr		16.92%	10.27%	13.15%	6.31%

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	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	3.0	3.0	3.0	2.0	2.0
AMP	1.9	2.0	3.0	2.0	0.5
Drivers	—	—	—	—	—
Employment Contracts	6.3	5.7	4.8	—	—
Engineers	—	—	—	—	—
ESP	4.0	8.0	6.0	8.7	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	3.8	3.5	4.7	4.8	4.0
MACA	—	—	—	—	—
Non-Rep	1.0	1.0	1.0	1.0	—
Principals	1.0	1.0	1.0	—	—
Teachers	7.5	15.3	15.0	11.5	13.3
Trades	—	—	—	—	—
Total Staff	28.4	39.5	38.5	30.0	19.8
% Change over Previous Yr		38.87%	-2.57%	-22.15%	-33.89%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,706,143.07	2,423,121.37	2,531,273.45	2,224,224.44	2,199,106.69
Benefits	505,216.14	790,166.78	774,933.26	708,035.89	775,688.67
Contracted Services	373,264.18	407,968.87	651,866.10	705,066.82	760,403.47
Supplies and Materials	212,826.27	102,570.58	191,413.77	162,519.10	353,573.50
Capital Outlay	83,320.42	7,581.03	2,986.70	2,930.00	-
Other	8,426.27	39,134.52	11,562.26	307.99	59,876.17
Total	2,889,196.35	3,770,543.15	4,164,035.54	3,803,084.24	4,148,648.50
% Change over Previous Yr		30.50%	10.44%	-8.67%	9.09%

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). These departments were reorganized in FY20 and reporting is now split between several departments.

K-12 Extended Learning Administration

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	3.0	3.0	3.2	8.2	5.6
AMP	2.0	2.0	2.1	2.0	2.5
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	1.0	—	4.0
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	2.0	2.0	2.0	2.0	1.0
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	4.0	4.0	4.6	5.0	7.5
Trades	—	—	—	—	—
Total Staff	11.0	11.0	12.8	17.2	20.6
% Change over Previous Yr		0.00%	16.63%	34.07%	19.93%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	739,911.36	4,472,862.26	6,281,785.99	4,596,725.78	6,629,808.00
Benefits	205,592.11	904,634.65	1,242,188.69	928,494.70	1,618,981.00
Contracted Services	210,770.75	254,242.58	574,991.63	1,633,466.41	1,268,079.00
Supplies and Materials	41,618.18	69,361.55	284,822.19	213,090.34	832,788.00
Capital Outlay	5,359.90	1,674.90	1,390.00	1,390.00	-
Other	1,465.00	4,609.00	4,207.55	18,494.00	12,205.00
Total	1,204,717.30	5,707,384.94	8,389,386.05	7,391,661.23	10,361,861.00
% Change over Previous Yr		373.75%	46.99%	-11.89%	40.18%
Fund 04	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	45,310.44	52,749.45	67,292.58	4,018.44	106,526.00
Benefits	15,153.68	19,654.49	27,466.44	662.94	27,149.00
Contracted Services	-	456.24	65,406.86	7,585.15	28,000.00
Supplies and Materials	-	-	29,612.75	1,878.91	102,691.00
Capital Outlay	-	-	-	-	-
Other	-	-	3,092.45	-	-
Total	60,464.12	72,860.18	192,871.08	14,145.44	264,366.00
% Change over Previous Yr		20.50%	164.71%	-92.67%	1768.91%

Notes:

- Includes K-8 Extended Learning, K-8 Afterschool, K-8 Summer School, and Student Activities.

Finance

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	5.0	4.0	5.0	5.0	5.0
AMP	11.5	11.0	12.0	14.0	22.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	2.0	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	8.0	7.7	5.6	5.6	6.0
MACA	14.0	13.5	13.5	14.2	17.0
Non-Rep	2.0	4.0	3.7	3.7	4.0
Principals	—	—	—	—	—
Teachers	—	1.5	—	—	—
Trades	—	—	—	—	—
Total Staff	40.5	43.7	39.8	42.5	54.0
% Change over Previous Yr		7.90%	-8.92%	6.78%	27.06%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,562,848.91	2,665,820.64	3,380,424.93	3,348,980.83	3,900,970.00
Benefits	802,510.15	857,815.00	928,801.71	1,058,639.69	1,402,374.00
Contracted Services	1,311,752.92	1,809,405.19	961,955.43	1,791,286.89	1,006,586.00
Supplies and Materials	41,378.67	23,795.41	36,916.96	197,738.58	297,552.33
Capital Outlay	3,114.00	1,454.41	1,020.00	1,020.00	-
Other	4,554.99	1,744.34	2,128.50	5,501.23	153,755.18
Total	4,726,159.64	5,360,034.99	5,311,247.53	6,403,167.22	6,761,237.51
% Change over Previous Yr		13.41%	-0.91%	20.56%	5.59%

Finance Cont.

Fund 02	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	-	-	11,715.37	11,325.79	28,773.00
Benefits	-	-	3,912.12	4,645.48	10,358.00
Contracted Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	15,627.49	15,971.27	39,131.00
% Change over Previous Yr		-	-	2.20%	145.01%
Fund 04	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	-	60.00	11,715.37	11,325.79	28,773.00
Benefits	-	11.32	3,912.12	4,645.48	10,358.00
Contracted Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	-	71.32	15,627.49	15,971.27	39,131.00
% Change over Previous Yr		-	21811.79%	2.20%	145.01%
Fund 06	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	240,632.59	213,586.63	334,752.43	381,202.78	444,152.00
Benefits	63,419.57	60,862.36	100,845.42	135,238.28	159,896.00
Contracted Services	(210,810.34)	(183,253.10)	-	1,333,151.66	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	93,241.82	91,195.89	435,597.85	1,849,592.72	604,048.00
% Change over Previous Yr		-2.19%	377.65%	324.61%	-67.34%

Notes:

- Includes Finance, Payroll, Purchasing, Accounts Payable, Accounting, Budget, Student Accounting, Total Compensation/Benefits, and Resource Development & Innovation (RDI).

General Counsel/Legal

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	—	—	—	—	—
MACA	2.0	1.0	1.0	1.0	4.5
Non-Rep	5.3	5.5	5.3	5.2	2.0
Principals	—	—	—	—	—
Teachers	3.0	3.0	3.0	1.0	1.0
Trades	—	—	—	—	—
Total Staff	10.3	9.5	9.3	7.2	7.5
% Change over Previous Yr		-7.70%	-2.63%	-21.62%	3.45%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	604,142.10	967,663.75	1,004,869.83	887,647.84	865,874.00
Benefits	186,920.64	289,577.38	303,618.86	274,589.15	311,714.00
Contracted Services	13,168.75	117,426.49	39,316.51	434,137.99	731,778.00
Supplies and Materials	2,178.77	635.62	944.28	636.60	1,500.00
Capital Outlay	1,127.70	1,127.70	1,127.70	845.78	-
Other	4,717.00	4,547.00	448,085.28	262,255.35	706,000.00
Total	812,254.96	1,380,977.94	1,797,962.46	1,860,112.71	2,616,866.00
% Change over Previous Yr		70.02%	30.19%	3.46%	40.68%
Fund 06	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	31,699.93	38,734.77	39,339.06	40,112.29	39,191.00
Benefits	9,765.73	11,599.39	11,638.59	12,770.57	14,109.00
Contracted Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	41,465.66	50,334.16	50,977.65	52,882.86	53,300.00
% Change over Previous Yr		21.39%	1.28%	3.74%	0.79%

Notes:

- Includes General Counsel, Equality and Civil Rights, Policy, Expulsions and Transfers.

Human Resources

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	1.0	0.8	0.5	8.0	—
AMP	2.0	2.0	2.0	2.0	2.0
Drivers	—	1.0	—	—	—
Employment Contracts	—	—	0.4	—	—
Engineers	—	1.0	—	1.0	—
ESP	17.3	18.3	28.4	14.2	2.0
Food Service	—	—	—	1.0	1.0
Grounds	—	—	—	1.0	—
MAAS	3.0	1.0	1.0	1.0	2.0
MACA	25.0	24.6	23.0	19.0	27.0
Non-Rep	7.0	8.0	8.0	8.0	2.0
Principals	—	1.0	—	3.0	1.0
Teachers	32.5	47.3	40.9	39.0	25.1
Trades	—	—	—	—	—
Total Staff	87.8	104.9	104.1	97.2	62.1
% Change over Previous Yr		19.49%	-0.76%	-6.58%	-36.11%

Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	7,978,951.88	2,779,613.65	11,611,664.27	5,705,126.02	6,368,170.00
Benefits	2,615,728.27	1,196,699.15	3,198,050.86	1,732,555.01	2,052,393.00
Contracted Services	1,152,384.36	1,070,774.26	506,470.79	921,276.48	1,716,050.00
Supplies and Materials	38,702.88	53,616.17	261,605.85	258,301.69	861,918.00
Capital Outlay	6,112.03	392.70	-	-	-
Other	421,800.15	233,342.01	180,770.98	188,465.18	49,467.57
Total	12,213,679.57	5,334,437.94	15,758,562.75	8,805,724.38	11,047,998.57
% Change over Previous Yr		-56.32%	195.41%	-44.12%	25.46%

Notes:

- “Includes Human Resources, Human Resources Operations, Labor/Employee Relations, Talent Acquisition, Professional Development, Grow Your Own, Educator Evaluations, Human Resources Information Systems (HRIS), Performance Management, Qcomp, Instructional Support, and PAR mentors. The FTE amounts also include bargaining unit officers who are full-time union staff. The unions reimburse the district for these positions.
FY 19 FTE does not include early contract hires (15 for FY 18) or Reserves on Special Assignment (9 for FY18). Reduction in ESP staff is due to discontinuation of residency program.

Information Technology

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	6.0	6.0	9.0	8.0	5.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	1.0	1.0	1.0	—	—
MACA	64.0	64.0	72.0	68.0	69.0
Non-Rep	2.0	1.0	1.0	2.0	2.0
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	73.0	72.0	83.0	78.0	76.0
% Change over Previous Yr		-1.37%	15.28%	-6.02%	-2.56%

Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,414,565.86	4,738,178.92	5,616,857.36	5,635,901.81	5,433,609.00
Benefits	1,335,161.47	1,479,331.89	1,677,830.11	1,924,397.27	1,946,669.00
Contracted Services	921,738.68	2,344,662.77	3,828,127.00	2,360,155.75	1,951,013.00
Supplies and Materials	1,611,897.41	3,755,190.38	7,553,837.47	3,830,845.24	2,340,199.00
Capital Outlay	4,493,516.77	316,347.65	247,599.16	164,991.07	-
Other	5,897.05	2,144.00	1,825.00	1,835.51	1,800.00
Total	12,782,777.24	12,635,855.61	18,926,076.10	13,918,126.65	11,673,290.00
% Change over Previous Yr		-1.15%	49.78%	-26.46%	-16.13%

Fund 06	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	61,349.05	64,395.67	(48,103.32)	143,738.24	145,509.00
Benefits	11,476.86	13,791.74	(10,694.61)	33,109.48	52,383.00
Contracted Services	(43,695.55)	(52,266.64)	1,654,833.90	4,413,435.26	-
Supplies and Materials	-	-	-	6,459,577.52	-
Capital Outlay	222,328.22	203,183.53	21,912.78	21,032.79	7,000,000.00
Other	-	-	-	-	-
Total	251,458.58	229,104.30	1,617,948.75	11,070,893.29	7,197,892.00
% Change over Previous Yr		-8.89%	606.21%	584.25%	-34.98%

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	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	8.0	7.0	7.2	4.4	3.8
AMP	2.0	2.0	2.0	2.0	2.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	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	13.0	12.0	12.2	8.4	7.8
% Change over Previous Yr		-7.72%	1.67%	-30.86%	-7.14%

Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	616,128.57	671,860.76	665,041.05	669,199.38	621,630.50
Benefits	157,910.14	167,840.51	175,299.92	169,141.74	216,063.02
Contracted Services	251,883.02	295,215.74	245,757.01	239,968.01	154,134.88
Supplies and Materials	21,432.12	22,595.75	26,939.76	30,026.63	35,213.63
Capital Outlay	15,240.77	9,159.90	9,644.60	6,627.62	-
Other	71,665.28	44,369.82	43,050.62	54,380.35	7,780.39
Total	1,134,259.90	1,211,042.48	1,165,732.96	1,169,343.73	1,034,822.42
% Change over Previous Yr		6.77%	-3.74%	0.31%	-11.50%

Notes:

- Radio station operated out of North High School.
- Radio station is funded by membership and other contributions.

Multilingual Department

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	—	—	1.0	1.0	1.0
AMP	2.0	—	1.0	1.0	0.5
Drivers	—	—	—	—	—
Employment Contracts	0.2	—	—	—	—
Engineers	—	—	—	—	—
ESP	3.0	4.0	3.0	3.0	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	3.0	1.0	1.0	1.0	1.0
MACA	1.5	1.8	—	—	—
Non-Rep	2.0	1.0	1.0	1.0	1.0
Principals	—	—	—	—	—
Teachers	9.2	13.5	13.2	14.6	15.0
Trades	—	—	—	—	—
Total Staff	20.9	21.3	20.2	21.6	18.5
% Change over Previous Yr		2.01%	-5.25%	7.03%	-14.43%

Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,690,794.59	1,531,162.17	1,433,810.81	1,647,618.96	1,642,958.00
Benefits	517,245.91	518,111.78	467,152.74	536,862.36	583,104.00
Contracted Services	1,261,544.80	525,967.19	255,118.57	182,396.86	114,728.70
Supplies and Materials	241,367.94	273,358.70	138,473.25	112,407.66	185,273.73
Capital Outlay	8,073.23	99.72	7,000.00	-	-
Other	27,830.58	4,768.32	2,661.00	3,042.63	2,500.00
Total	3,746,857.05	2,853,467.88	2,304,216.37	2,482,328.47	2,528,564.43
% Change over Previous Yr		-23.84%	-19.25%	7.73%	1.86%

Notes:

- Includes Multilingual/ESL and Global Education.
- Teachers include itinerant ESL teachers for schools with small ELL populations.

Non Public Schools

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	0.5	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	—	—	—	—	—
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	4.3	4.0	4.8	0.1	—
Trades	—	—	—	—	—
Total Staff	4.3	4.0	5.3	0.1	—
% Change over Previous Yr		-8.14%	34.18%	-98.11%	-100.00%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	250,134.06	230,217.96	306,805.40	507,416.71	718,359.89
Benefits	88,569.19	69,355.53	89,551.78	155,438.34	211,412.00
Contracted Services	1,059,831.82	834,419.73	1,280,285.26	938,503.72	1,458,666.85
Supplies and Materials	12,674.88	22,672.45	75,966.80	41,873.92	185,232.85
Capital Outlay	483.87	-	-	-	-
Other	-	-	-	-	-
Total	1,411,693.82	1,156,665.67	1,752,609.24	1,643,232.69	2,573,671.59
% Change over Previous Yr		-18.07%	51.52%	-6.24%	56.62%
Fund 04	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	-	-	-	-	-
Benefits	-	-	-	-	-
Contracted Services	-	-	-	-	-
Supplies and Materials	431,078.01	407,857.68	382,957.62	448,740.21	346,000.00
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	431,078.01	407,857.68	382,957.62	448,740.21	346,000.00
% Change over Previous Yr		-5.39%	-6.11%	17.18%	-22.90%

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.
Staff are recorded in school counts for FY 20”

Nutrition Center

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	2.0	2.0	2.0	2.0	2.0
AMP	5.0	8.8	7.8	10.6	7.8
Drivers	5.0	6.0	6.0	6.0	7.0
Employment Contracts	—	—	—	—	—
Engineers	9.0	8.0	3.0	3.0	1.0
ESP	—	0.8	0.8	—	—
Food Service	168.4	190.3	194.8	206.9	228.0
Grounds	—	—	—	—	—
MAAS	13.0	12.0	13.0	13.8	18.8
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	1.0
Trades	—	—	—	—	—
Total Staff	202.4	227.9	227.4	242.3	265.6
% Change over Previous Yr		12.58%	-0.19%	6.52%	9.61%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,165.41	63,158.91	37,055.03	26,801.29	-
Benefits	475.13	12,568.36	11,743.82	11,436.59	-
Contracted Services	-	52,802.38	30,350.56	3,793.68	9,680.81
Supplies and Materials	-	17,328.92	27,432.85	23,856.49	6,252.62
Capital Outlay	-	-	464.13	3,951.12	-
Other	-	-	250.00	250.00	-
Total	3,640.54	145,858.57	107,296.39	70,089.17	15,933.43
% Change over Previous Yr		3906.51%	-26.44%	-34.68%	-77.27%

Nutrition Center Cont.

Fund 02	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	6,390,031.41	7,194,575.98	6,918,573.45	7,605,364.64	8,936,482.00
Benefits	1,926,706.62	2,191,215.46	2,185,163.80	2,617,402.16	3,213,944.00
Contracted Services	1,660,872.06	1,298,288.72	1,237,678.76	675,189.85	1,633,918.74
Supplies and Materials	11,189,302.62	11,243,416.17	10,455,255.05	10,760,030.65	7,884,465.39
Capital Outlay	557,429.74	469,044.77	484,228.14	442,004.46	214,100.00
Other	19,373.73	19,965.45	17,808.52	469,997.10	25,000.00
Total	21,743,716.18	22,416,506.55	21,298,707.72	22,569,988.86	21,907,910.13
% Change over Previous Yr		3.09%	-4.99%	5.97%	-2.93%
Fund 06	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	-	-	-	-	-
Benefits	-	-	-	-	-
Contracted Services	27,021.37	82,799.00	-	35,500.00	-
Supplies and Materials	(196,196.94)	(82,799.00)	-	-	-
Capital Outlay	421,727.83	321,134.37	291,250.44	295,019.86	-
Other	-	-	-	-	-
Total	252,552.26	321,134.37	291,250.44	330,519.86	-
% Change over Previous Yr		27.16%	-9.31%	13.48%	-100.00%

Notes:

- Nutrition Center and Café at Davis Center.

Operations

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	2.0	1.0	—	—	2.0
AMP	4.5	3.5	3.0	3.0	21.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	1.0	1.0	1.0	1.0	5.0
MACA	—	1.0	1.0	0.4	—
Non-Rep	0.2	0.4	0.4	0.4	2.0
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	7.7	6.9	5.4	4.7	30.0
% Change over Previous Yr		-10.85%	-22.07%	-12.15%	538.30%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	543,672.99	634,861.40	465,650.17	408,532.84	583,127.00
Benefits	185,741.19	300,585.05	180,252.17	160,578.78	208,123.00
Contracted Services	12,205,026.60	12,820,215.53	13,035,807.35	15,083,333.74	14,722,257.18
Supplies and Materials	350,043.47	144,960.69	520,833.55	169,775.50	686,036.66
Capital Outlay	164,608.26	1,165,797.09	1,630,765.61	1,525,543.12	69,011.00
Other	384,171.98	367,415.97	510,063.17	469,675.28	494,229.00
Total	13,833,264.49	15,433,835.73	16,343,372.02	17,817,439.26	16,762,783.84
% Change over Previous Yr		11.57%	5.89%	9.02%	-5.92%
Fund 06	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,715,565.32	2,029,687.89	2,153,256.86	1,673,427.36	2,022,961.00
Benefits	437,248.44	570,777.78	588,017.76	566,500.20	728,268.00
Contracted Services	655,641.82	(161,120.74)	(270,227.80)	2,283,419.93	436,894.00
Supplies and Materials	91,274.30	519,181.53	1,313,486.11	(1,186,766.89)	60,028.00
Capital Outlay	840,623.75	2,109,591.02	1,858,394.03	5,355,533.94	138,303,593.00
Other	994,771.22	1,021,954.65	960,958.18	100,442.00	7,500.00
Total	4,735,124.85	6,090,072.13	6,603,885.14	8,792,556.54	141,559,244.00
% Change over Previous Yr		28.61%	8.44%	33.14%	1509.99%

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	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	3.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	9.0	9.0	9.0	9.0	11.0
MAAS	1.0	1.0	1.0	1.0	2.0
MACA	—	—	—	—	1.0
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	5.3	5.3	5.3	5.3	94.3
Total Staff	15.3	15.3	15.3	15.3	111.3
% Change over Previous Yr		0.00%	0.00%	0.00%	627.45%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,044,983.02	1,105,425.62	1,048,067.87	1,037,112.92	1,550,853.00
Benefits	446,800.43	608,745.06	459,053.37	456,070.85	770,666.00
Contracted Services	544,783.21	307,612.83	247,330.68	351,635.98	414,315.00
Supplies and Materials	290,864.21	170,145.32	115,392.56	168,389.79	269,990.00
Capital Outlay	40,428.62	32,120.19	24,385.59	28,470.31	-
Other	-	-	-	-	-
Total	2,367,859.49	2,224,049.02	1,894,230.07	2,041,679.85	3,005,824.00
% Change over Previous Yr		-6.07%	-14.83%	7.78%	47.22%
Fund 06	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	7,435,580.09	7,984,143.05	7,850,183.33	7,594,193.51	7,318,379.00
Benefits	5,084,055.88	5,612,023.17	5,598,168.34	5,733,555.65	4,724,076.00
Contracted Services	1,337,544.21	595,454.59	1,083,881.59	1,162,208.67	1,639,859.00
Supplies and Materials	5,750,229.27	4,894,228.73	3,781,763.89	4,227,159.42	5,661,357.00
Capital Outlay	(4,263,217.19)	(4,124,920.53)	(4,408,104.64)	(3,025,476.51)	1,041,270.00
Other	4,445.00	19,343.76	2,888.00	7,568.00	-
Total	15,348,637.26	14,980,272.77	13,908,780.51	15,699,203.74	20,384,941.00
% Change over Previous Yr		-2.40%	-7.15%	12.87%	29.85%

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	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	0.5	—	—	—	—
AMP	—	—	—	1.0	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	40.0	17.0	29.0	28.5	7.0
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	3.0	3.0	6.0	4.0	4.0
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	43.5	20.0	35.0	33.5	11.0
% Change over Previous Yr		-54.02%	75.00%	-4.29%	-67.16%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,870,791.88	1,187,777.42	1,906,982.60	1,720,365.71	2,142,103.00
Benefits	594,287.43	420,852.70	563,677.30	567,780.40	699,164.00
Contracted Services	888,446.37	931,980.90	1,080,908.89	845,269.61	1,198,250.00
Supplies and Materials	976,326.70	916,381.29	1,362,027.21	1,202,759.17	1,123,269.00
Capital Outlay	144,844.35	69,319.08	68,157.45	100,161.18	38,490.00
Other	2,951.00	645.00	3,014.80	7,180.78	47,266.00
Total	4,477,647.73	3,526,956.39	4,984,768.25	4,443,516.85	5,248,542.00
% Change over Previous Yr		-21.23%	41.33%	-10.86%	18.12%

Plant Operations Cont.

Fund 02	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	54,836.97	-	201,665.81	158,412.84	283,376.00
Benefits	16,517.61	-	73,063.82	62,234.29	102,016.00
Contracted Services	9,269.94	-	-	-	-
Supplies and Materials	110,196.24	-	-	132,231.07	-
Capital Outlay	1,871.55	-	-	-	-
Other	196.11	-	-	-	-
Total	192,888.42	-	274,729.63	352,878.20	385,392.00
% Change over Previous Yr		-100.00%	-	28.45%	9.21%
Fund 04	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	657.51	1,549.04	-	-	-
Benefits	98.17	231.36	-	-	-
Contracted Services	-	254.00	60.34	-	-
Supplies and Materials	523.74	49.22	(60.34)	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	1,279.42	2,083.62	-	-	-
% Change over Previous Yr		62.86%	-100.00%	-	-
Fund 06	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	13,221.98	26.16	-	-	-
Benefits	2,290.72	0.10	-	-	-
Contracted Services	44,939.17	87,850.58	57,838.14	18,130.67	-
Supplies and Materials	(1,145,085.76)	(77,640.60)	(1,193,318.33)	(257,140.25)	-
Capital Outlay	1,616,636.01	747,575.99	1,666,651.38	931,209.16	-
Other	-	-	-	-	-
Total	532,002.12	757,812.23	531,171.19	692,199.58	-
% Change over Previous Yr		42.45%	-29.91%	30.32%	-100.00%

Notes:

- FTE and budget does not include Engineers reported at school sites.

Research, Evaluation, Assessment & Accountability (REAA)

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	3.0	0.8	1.0	1.0	1.0
AMP	13.5	13.8	16.0	16.0	21.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	6.0	6.0	9.0	4.0	4.0
MACA	—	0.1	—	—	—
Non-Rep	—	1.0	1.0	1.0	1.0
Principals	—	—	—	—	—
Teachers	—	—	—	—	12.0
Trades	—	—	—	—	—
Total Staff	22.5	21.6	27.0	22.0	39.0
% Change over Previous Yr		-3.87%	24.83%	-18.52%	77.27%

Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,067,457.70	1,839,845.55	2,214,341.67	2,035,956.71	3,613,576.00
Benefits	582,043.93	611,145.97	619,705.62	583,640.25	1,276,166.24
Contracted Services	779,457.46	586,603.88	873,634.50	774,864.38	1,143,336.12
Supplies and Materials	106,082.89	110,197.22	261,863.71	538,720.98	852,454.00
Capital Outlay	10,639.33	-	-	117.72	-
Other	427,149.55	1,693,734.47	1,114,892.03	4,406.99	1,757,565.85
Total	3,972,830.86	4,841,527.09	5,084,437.53	3,937,707.03	8,643,098.21
% Change over Previous Yr		21.87%	5.02%	-22.55%	119.50%

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	2015-16	2016-17	2017-18	2018-19	2019-20
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	1.0
Teachers	8.9	8.1	6.8	4.8	6.0
Trades	—	—	—	—	—
Total Staff	9.9	9.1	10.8	6.8	7.0
% Change over Previous Yr		-8.08%	18.68%	-37.04%	2.94%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	799,125.39	4,748,377.51	(4,688,021.79)	209,551.30	4,157,989.00
Benefits	(30,696.66)	1,048,965.76	(1,132,065.95)	67,159.45	831,597.00
Contracted Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total	768,428.73	5,797,343.27	(5,820,087.74)	276,710.75	4,989,586.00
% Change over Previous Yr		654.44%	-200.39%	-104.75%	1703.18%

School Budgets Contract Alternative Schools

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
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	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	-	-	-	-	-
Benefits	-	-	-	-	-
Contracted Services	6,660,257.08	5,947,101.92	5,597,403.42	6,098,334.08	5,097,869.00
Supplies and Materials	17,438.54	23,067.52	21,840.85	2,950.00	-
Capital Outlay	12,598.82	-	-	-	-
Other	-	-	-	-	-
Total	6,690,294.44	5,970,169.44	5,619,244.27	6,101,284.08	5,097,869.00
% Change over Previous Yr		-10.76%	-5.88%	8.58%	-16.45%

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	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	15.0	15.0	14.0	15.0	15.0
AMP	3.0	2.0	2.0	2.0	2.0
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	0.8	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	1.8	2.0	2.0	2.0	2.0
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	1.0	1.0	1.0
Trades	—	—	—	—	—
Total Staff	20.6	19.0	19.0	20.0	20.0
% Change over Previous Yr		-7.54%	0.00%	5.26%	0.00%

Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,150,577.73	1,089,564.68	1,101,229.73	1,133,491.91	1,236,919.00
Benefits	355,689.70	414,008.71	349,183.48	376,068.01	437,296.00
Contracted Services	1,967,768.19	1,590,955.88	1,388,953.93	1,441,230.68	1,898,452.00
Supplies and Materials	70,075.10	58,201.98	40,171.27	47,460.85	83,383.47
Capital Outlay	48,632.71	37,906.79	33,118.85	35,488.80	5,000.00
Other	-	-	-	11,305.00	119,750.00
Total	3,592,743.43	3,190,638.04	2,912,657.26	3,045,045.25	3,780,800.47
% Change over Previous Yr		-11.19%	-8.71%	4.55%	24.16%

Notes:

- Includes the District Communications Center and Safety and Security.
- Includes the contract for School Resource Officers (SRO).

Special Education

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	27.2	29.0	30.0	23.5	23.6
AMP	4.0	4.7	4.7	4.5	6.7
Drivers	—	—	—	—	—
Employment Contracts	1.0	0.9	0.9	0.9	—
Engineers	—	—	—	—	—
ESP	34.0	30.5	27.8	27.0	22.7
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	12.0	11.0	11.2	10.0	10.6
MACA	1.0	1.0	1.0	1.0	1.5
Non-Rep	1.5	1.5	1.5	1.5	1.0
Principals	—	—	—	—	—
Teachers	121.7	246.1	253.5	240.3	245.0
Trades	—	—	—	—	—
Total Staff	202.4	324.8	330.6	308.8	311.1
% Change over Previous Yr		60.48%	1.79%	-6.60%	0.75%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	16,088,361.01	26,293,076.48	26,283,870.30	26,699,456.99	27,870,592.61
Benefits	5,056,153.55	8,552,585.43	8,832,508.17	8,973,242.33	9,714,661.73
Contracted Services	5,341,301.59	3,987,153.67	4,356,677.71	4,293,910.80	4,759,733.11
Supplies and Materials	756,959.70	426,021.22	582,529.61	417,823.91	1,195,883.95
Capital Outlay	298,838.77	1,695.92	230.80	107.92	-
Other	195,027.11	682,423.85	365,532.26	8,888.88	485,255.48
Total	27,736,641.73	39,942,956.57	40,421,348.85	40,393,430.83	44,026,126.88
% Change over Previous Yr		44.01%	1.20%	-0.07%	8.99%
Fund 04	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	231,175.85	264,295.79	273,220.94	273,809.77	288,231.00
Benefits	81,710.78	93,139.90	99,569.30	98,853.12	103,540.00
Contracted Services	249.60	151.93	393.00	2,342.28	-
Supplies and Materials	2,138.94	1,482.53	7,764.29	2,082.86	15,148.00
Capital Outlay	4,700.00	-	-	-	-
Other	-	-	-	-	-
Total	319,975.17	359,070.15	380,947.53	377,088.03	406,919.00
% Change over Previous Yr		12.22%	6.09%	-1.01%	7.91%

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	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	—	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	1.0	1.0	—	—	—
MACA	1.0	1.0	1.0	1.0	1.0
Non-Rep	3.0	4.0	2.0	1.0	6.0
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	5.0	6.0	3.0	2.0	7.0
% Change over Previous Yr		20.00%	-50.00%	-33.33%	250.00%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	544,584.44	636,548.93	531,946.25	342,743.04	966,277.00
Benefits	167,689.22	187,939.26	114,616.82	79,031.37	347,861.00
Contracted Services	944,635.24	748,695.83	142,022.77	142,514.03	238,285.00
Supplies and Materials	40,957.89	127,609.01	9,148.20	4,269.77	2,400.00
Capital Outlay	1,490.19	1,331.91	951.80	840.00	-
Other	66,401.00	81,364.94	66,595.80	76,044.00	80,000.00
Total	1,765,757.98	1,783,489.88	865,281.64	645,442.21	1,634,823.00
% Change over Previous Yr		1.00%	-51.48%	-25.41%	153.29%

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	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	7.2	6.4	5.6	—	2.0
AMP	3.0	3.0	3.0	—	—
Drivers	—	—	—	—	—
Employment Contracts	1.0	—	—	—	—
Engineers	—	—	—	—	—
ESP	27.1	26.0	20.1	22.1	20.5
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	4.0	3.0	2.0	1.0	1.0
MACA	—	1.0	1.0	1.0	1.0
Non-Rep	1.0	1.0	—	1.0	1.0
Principals	—	—	—	—	—
Teachers	19.2	21.7	13.9	22.0	17.5
Trades	—	—	—	—	—
Total Staff	62.5	62.1	45.6	47.1	43.0
% Change over Previous Yr		-0.67%	-26.55%	3.34%	-8.63%

Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,446,691.92	3,467,123.53	2,391,131.98	2,528,887.19	3,024,554.43
Benefits	949,682.05	1,130,664.75	728,046.90	796,576.16	995,756.00
Contracted Services	678,463.27	1,077,710.12	1,257,588.72	785,225.62	1,719,629.00
Supplies and Materials	1,115,311.37	1,408,447.94	1,836,263.26	5,617,588.59	5,915,781.22
Capital Outlay	40,271.01	3,434.65	2,171.80	19,354.76	-
Other	856,679.50	527,087.00	169,816.88	289,601.32	756,413.00
Total	7,087,099.12	7,614,467.99	6,385,019.54	10,037,233.64	12,412,133.65
% Change over Previous Yr		7.44%	-16.15%	57.20%	23.66%

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	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	4.5	4.5	3.5	7.5	6.5
AMP	2.8	3.0	—	1.0	4.0
Drivers	184.0	174.0	171.0	179.0	159.9
Employment Contracts	—	—	—	—	—
Engineers	2.0	2.0	2.0	2.0	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	9.0	9.0	10.0	10.0	9.0
MAAS	8.3	8.0	8.0	8.0	8.0
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	210.6	200.5	194.5	207.5	187.4
% Change over Previous Yr		-4.77%	-2.99%	6.68%	-9.69%
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	8,316,757.17	8,203,482.19	7,457,850.20	7,491,854.36	10,148,436.00
Benefits	2,168,521.54	2,568,353.30	2,097,938.48	2,314,940.00	3,289,448.04
Contracted Services	21,561,362.45	23,578,031.18	23,039,916.08	28,611,651.29	22,475,635.68
Supplies and Materials	1,188,835.09	1,651,272.86	1,058,969.67	590,446.54	1,217,685.00
Capital Outlay	1,223,315.66	1,165,997.01	1,332,217.99	1,455,755.22	1,816,376.00
Other	7,596.56	6,425.16	9,493.37	2,378.75	6,728.00
Total	34,466,388.47	37,173,561.70	34,996,385.79	40,467,026.16	38,954,308.72
% Change over Previous Yr		7.85%	-5.86%	15.63%	-3.74%
Fund 06	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	-	-	-	-	-
Benefits	-	-	-	-	-
Contracted Services	-	3,149.00	-	-	-
Supplies and Materials	-	(62,535.65)	-	333,330.33	-
Capital Outlay	277,224.18	339,575.74	257,399.49	477,257.14	-
Other	-	-	-	-	-
Total	277,224.18	280,189.09	257,399.49	810,587.47	-
% Change over Previous Yr		1.07%	-8.13%	214.91%	-100.00%

Notes:

- Includes Transportation and Mail Room.

Vic Mem Ice Arena

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
ABE Teachers	—	—	—	—	—
AFSCME	—	—	—	—	—
AMP	—	—	—	—	—
Drivers	—	—	—	—	—
Employment Contracts	—	—	—	—	—
Engineers	0.3	—	—	—	—
ESP	—	—	—	—	—
Food Service	—	—	—	—	—
Grounds	—	—	—	—	—
MAAS	1.0	—	—	—	—
MACA	—	—	—	—	—
Non-Rep	—	—	—	—	—
Principals	—	—	—	—	—
Teachers	—	—	—	—	—
Trades	—	—	—	—	—
Total Staff	1.3	—	—	—	—
% Change over Previous Yr		-100.00%	-	-	-
Department Budget					
Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	101,583.50	596.86	-	150.00	-
Benefits	32,499.42	724.83	-	27.77	-
Contracted Services	100,928.65	61,851.59	16,888.99	15,727.89	-
Supplies and Materials	32.45	-	-	-	-
Capital Outlay	44.94	-	-	-	-
Other	700.00	-	-	-	-
Total	235,788.96	63,173.28	16,888.99	15,905.66	-
% Change over Previous Yr		-73.21%	-73.27%	-5.82%	-100.00%
Fund 06	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	-	-	-	-	-
Benefits	-	-	-	-	-
Contracted Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Outlay	72,119.07	72,119.07	62,585.07	36,724.37	-
Other	-	-	-	-	-
Total	72,119.07	72,119.07	62,585.07	36,724.37	-
% Change over Previous Yr		0.00%	-13.22%	-41.32%	-100.00%

Notes:

- There are current expenses associated with Victory Memorial.



School Profiles

800 West Broadway

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	—	—	—	27	35
Poverty	0.00%	0.00%	0.00%	79.31%	78.10%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	—	2.8	3.5	4.0	5.0
Principal/Assistant Principals	—	—	1.0	—	—
AEs/ESPs	—	—	—	—	1.0
Nurses	—	—	—	—	—
Custodians	—	—	1.0	1.0	1.0
Social Workers	—	—	—	—	—
Media Specialists	—	—	—	—	—
Office Personnel	—	—	2.0	—	—
Total Staff	—	2.8	7.5	5.0	7.0
% Change over Previous Yr		-	167.86%	-33.33%	40.00%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	-	209,541.50	547,177.41	333,498.78	464,026.00
Benefits	-	77,035.77	178,183.79	104,337.89	165,373.00
Contracted Services	-	56,836.33	18,104.18	9,197.82	56,707.00
Supplies and Materials	-	18,707.20	2,690.40	2,169.80	14,238.00
Capital Outlay	-	-	5,418.72	255.87	-
Other	-	-	-	-	-
Total	-	362,120.80	751,574.50	449,460.16	700,344.00
% Change over Previous Yr		-	107.55%	-40.20%	55.82%

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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	1220	1050	936	846	790
Poverty	94.30%	94.30%	94.40%	95.91%	93.50%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	121.4	109.8	94.9	88.6	86.1
Principal/Assistant Principals	3.0	3.0	3.0	3.0	3.0
AEs/ESPs	44.9	46.4	38.4	35.1	34.8
Nurses	1.0	1.4	1.5	1.4	—
Custodians	9.0	7.0	8.0	8.0	8.0
Social Workers	5.8	5.8	5.8	6.0	6.0
Media Specialists	1.0	1.0	1.0	—	—
Office Personnel	4.8	3.8	3.8	3.8	2.8
Total Staff	190.9	178.2	156.4	145.9	140.7
% Change over Previous Yr		-6.65%	-12.23%	-6.74%	-3.52%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	11,004,401.11	10,151,545.69	9,000,408.38	8,614,214.25	8,790,471.00
Benefits	3,655,848.60	3,494,780.44	3,029,124.92	2,950,202.43	3,155,945.00
Contracted Services	115,829.40	93,282.97	69,252.62	67,043.28	73,408.00
Supplies and Materials	93,880.40	227,446.66	106,103.73	92,329.64	94,882.83
Capital Outlay	27,754.66	1,545.50	1,545.50	1,416.71	-
Other	62,237.64	-	-	-	-
Total	14,959,951.81	13,968,601.26	12,206,435.15	11,725,206.31	12,114,706.83
% Change over Previous Yr		-6.63%	-12.62%	-3.94%	3.32%

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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	295	298	202	211	200
Poverty	98.00%	98.00%	92.80%	94.55%	91.60%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	32.1	30.6	23.2	23.6	22.0
Principal/Assistant Principals	2.0	2.0	2.0	1.0	1.0
AEs/ESPs	17.1	17.2	15.2	14.0	14.5
Nurses	0.1	0.3	0.3	0.3	—
Custodians	—	—	—	1.0	—
Social Workers	1.0	2.0	2.0	2.0	1.5
Media Specialists	0.9	0.9	—	—	—
Office Personnel	4.2	3.9	2.8	2.8	2.9
Total Staff	57.4	56.8	45.5	44.6	41.8
% Change over Previous Yr		-0.92%	-19.91%	-1.98%	-6.28%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,177,875.27	3,182,986.96	2,647,385.80	2,443,067.60	2,607,695.00
Benefits	1,070,925.91	1,078,255.64	851,509.45	782,166.95	930,115.00
Contracted Services	85,814.01	47,754.57	66,190.54	62,209.14	96,515.00
Supplies and Materials	35,101.05	68,439.78	73,427.24	55,505.26	73,823.85
Capital Outlay	5,028.19	3,879.50	843.00	772.75	-
Other	6,736.59	48,521.25	29,442.79	-	36,598.55
Total	4,381,481.02	4,429,837.70	3,668,798.82	3,343,721.70	3,744,747.40
% Change over Previous Yr		1.10%	-17.18%	-8.86%	11.99%

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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	656	688	742	786	771
Poverty	43.00%	43.00%	43.70%	41.88%	37.90%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	44.4	43.3	44.0	43.2	42.5
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	9.4	10.1	9.5	10.1	8.8
Nurses	0.6	0.6	0.7	0.5	—
Custodians	5.0	5.0	3.0	3.0	3.0
Social Workers	1.5	1.5	1.5	1.5	1.5
Media Specialists	1.0	1.0	1.0	1.0	0.6
Office Personnel	2.8	2.6	2.8	2.3	3.6
Total Staff	66.7	66.1	64.5	63.5	61.9
% Change over Previous Yr		-0.91%	-2.36%	-1.60%	-2.50%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,119,403.82	4,171,448.54	4,162,363.20	3,846,754.91	4,139,912.00
Benefits	1,393,233.46	1,458,714.64	1,432,191.06	1,379,165.35	1,483,708.00
Contracted Services	72,112.75	60,383.16	80,655.82	86,904.10	72,887.00
Supplies and Materials	59,823.75	55,178.37	66,790.66	62,451.51	151,395.19
Capital Outlay	66,454.30	14,713.14	11,639.78	1,098.20	-
Other	4,648.00	4,015.50	742.50	-	3,200.00
Total	5,715,676.08	5,764,453.35	5,754,383.03	5,376,374.07	5,851,102.19
% Change over Previous Yr		0.85%	-0.17%	-6.57%	8.83%

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.

Anwatin Middle

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	618	608	556	574	557
Poverty	81.50%	81.50%	74.20%	71.35%	66.70%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	61.4	57.3	50.0	48.7	46.6
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	24.3	22.9	20.2	18.2	17.4
Nurses	0.8	0.9	0.9	0.8	—
Custodians	5.0	4.0	4.0	4.0	4.0
Social Workers	3.0	2.8	2.6	1.6	1.6
Media Specialists	1.0	1.0	—	—	—
Office Personnel	4.7	4.4	3.2	2.7	3.8
Total Staff	102.2	95.3	82.8	78.0	75.4
% Change over Previous Yr		-6.73%	-13.09%	-5.85%	-3.26%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	5,983,342.14	5,601,500.29	4,897,433.42	4,814,336.64	4,732,312.00
Benefits	1,966,837.55	1,919,097.39	1,586,021.60	1,649,805.41	1,699,417.00
Contracted Services	112,306.54	88,042.80	72,314.97	72,378.59	50,668.00
Supplies and Materials	43,130.45	47,844.62	41,874.35	15,193.52	50,990.87
Capital Outlay	9,746.59	-	-	27.90	-
Other	370.89	45.00	-	-	-
Total	8,115,734.15	7,656,530.10	6,597,644.34	6,551,742.06	6,533,387.87
% Change over Previous Yr		-5.66%	-13.83%	-0.70%	-0.28%

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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	588	600	600	593	590
Poverty	26.70%	26.70%	25.20%	26.47%	24.60%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	36.2	35.1	34.1	33.0	34.5
Principal/Assistant Principals	1.0	2.0	2.0	2.0	2.0
AEs/ESPs	9.1	10.4	10.4	11.3	11.0
Nurses	0.5	0.4	0.4	0.5	—
Custodians	3.0	3.0	3.0	2.0	2.5
Social Workers	1.2	1.2	1.2	1.2	1.2
Media Specialists	0.7	—	—	—	—
Office Personnel	2.1	2.1	2.1	1.6	1.8
Total Staff	53.9	54.2	53.2	51.6	53.0
% Change over Previous Yr		0.65%	-1.84%	-3.09%	2.70%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,372,032.84	3,523,896.97	3,440,724.99	3,339,089.73	3,425,584.00
Benefits	1,056,728.47	1,212,691.66	1,127,913.84	1,073,204.23	1,231,966.00
Contracted Services	27,447.46	23,719.55	30,490.44	32,475.03	25,347.00
Supplies and Materials	24,900.44	31,633.68	43,130.38	21,201.79	186,439.34
Capital Outlay	2,824.19	1,140.70	1,140.70	1,093.87	-
Other	225.00	-	-	-	-
Total	4,484,158.40	4,793,082.56	4,643,400.35	4,467,064.65	4,869,336.34
% Change over Previous Yr		6.89%	-3.12%	-3.80%	9.01%

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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	544	518	524	525	500
Poverty	86.80%	86.80%	81.60%	82.54%	77.40%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	51.6	49.5	47.9	45.3	45.0
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	18.2	18.8	19.0	17.2	16.8
Nurses	1.0	1.0	1.0	1.0	—
Custodians	3.0	3.0	3.0	3.0	4.0
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	1.9	1.9	1.8	1.8	1.8
Total Staff	79.7	78.2	76.7	72.3	71.5
% Change over Previous Yr		-1.94%	-1.87%	-5.79%	-1.01%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,884,517.19	4,844,865.42	4,681,896.04	4,532,859.39	4,541,926.00
Benefits	1,656,362.94	1,777,501.63	1,563,403.49	1,499,922.64	1,628,852.00
Contracted Services	77,817.63	103,764.09	64,991.70	51,999.58	45,051.00
Supplies and Materials	73,547.79	108,591.01	63,221.53	78,946.60	74,131.76
Capital Outlay	13,179.28	2,560.31	4,355.31	2,513.48	-
Other	945.25	333.33	-	2,273.75	-
Total	6,706,370.08	6,837,615.79	6,377,868.07	6,168,515.44	6,289,960.76
% Change over Previous Yr		1.96%	-6.72%	-3.28%	1.97%

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.

Barton Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	724	732	732	734	711
Poverty	33.90%	33.90%	42.40%	45.57%	43.60%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	40.6	41.7	40.8	41.4	42.1
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	8.5	7.8	9.8	10.2	9.2
Nurses	0.6	0.6	0.6	0.6	—
Custodians	4.0	4.0	3.0	3.0	3.0
Social Workers	1.0	2.0	2.0	2.0	1.4
Media Specialists	—	—	—	1.0	1.0
Office Personnel	2.6	2.6	2.7	2.6	2.7
Total Staff	59.3	60.7	60.9	62.7	61.4
% Change over Previous Yr		2.38%	0.28%	3.06%	-2.19%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,927,724.96	4,208,673.98	3,991,493.40	3,999,570.60	4,069,334.00
Benefits	1,309,638.46	1,494,439.56	1,355,484.91	1,446,439.71	1,462,140.00
Contracted Services	126,030.71	114,761.80	120,375.72	94,150.44	40,372.14
Supplies and Materials	58,813.72	42,474.33	28,592.48	18,539.25	27,145.01
Capital Outlay	8,351.95	702.50	702.50	643.96	-
Other	-	333.33	-	-	-
Total	5,430,559.80	5,861,385.49	5,496,649.01	5,559,343.96	5,598,991.15
% Change over Previous Yr		7.93%	-6.22%	1.14%	0.71%

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.

Bethune Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	312	312	312	279	265
Poverty	97.60%	97.60%	97.90%	95.39%	94.80%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	36.6	33.9	34.1	32.4	32.4
Principal/Assistant Principals	2.0	2.0	2.0	1.5	2.0
AEs/ESPs	17.2	22.3	19.9	18.3	18.3
Nurses	0.5	0.5	0.5	0.5	—
Custodians	3.0	2.0	2.0	2.0	2.0
Social Workers	1.5	2.0	2.5	2.5	2.6
Media Specialists	1.0	—	—	—	—
Office Personnel	2.8	2.8	2.8	2.8	2.8
Total Staff	64.6	65.5	63.8	60.0	60.1
% Change over Previous Yr		1.30%	-2.62%	-5.96%	0.17%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,572,198.30	3,518,098.37	3,480,941.64	3,228,544.37	3,690,960.00
Benefits	1,167,185.26	1,207,194.10	1,177,075.63	1,121,987.73	1,316,934.00
Contracted Services	61,035.46	61,891.39	39,030.31	40,800.86	46,418.00
Supplies and Materials	66,905.64	84,286.11	67,496.00	17,953.81	57,474.76
Capital Outlay	3,292.00	6,561.95	1,278.95	1,787.49	2,000.00
Other	-	-	-	4,437.00	-
Total	4,870,616.66	4,878,031.92	4,765,822.53	4,415,511.26	5,113,786.76
% Change over Previous Yr		0.15%	-2.30%	-7.35%	15.81%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for most school staff are based on averages.

Bryn Mawr Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	367	361	360	316	238
Poverty	85.20%	85.20%	80.00%	85.53%	79.70%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	43.7	35.1	35.2	29.0	28.2
Principal/Assistant Principals	2.0	2.0	1.0	1.0	1.0
AEs/ESPs	22.9	24.1	18.7	17.6	16.1
Nurses	0.6	0.7	0.6	0.6	—
Custodians	4.0	3.0	3.0	3.0	3.0
Social Workers	2.8	3.0	2.8	2.8	2.8
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	2.6	2.6	2.7	2.7	2.7
Total Staff	79.7	71.5	65.0	57.7	54.8
% Change over Previous Yr		-10.27%	-9.12%	-11.17%	-5.03%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,272,563.05	3,887,071.02	3,423,630.32	3,216,660.72	3,309,174.00
Benefits	1,472,805.72	1,364,648.69	1,176,299.42	1,121,886.90	1,189,228.00
Contracted Services	26,281.18	43,690.78	21,291.44	74,124.41	80,800.00
Supplies and Materials	31,679.03	42,998.07	18,303.99	25,686.46	37,198.96
Capital Outlay	3,674.47	1,485.50	1,485.50	1,415.25	-
Other	-	-	-	-	-
Total	5,807,003.45	5,339,894.06	4,641,010.67	4,439,773.74	4,616,400.96
% Change over Previous Yr		-8.04%	-13.09%	-4.34%	3.98%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for most school staff are based on averages.

Burroughs Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	751	765	758	751	731
Poverty	11.70%	11.70%	14.60%	15.14%	12.30%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	42.4	41.0	40.4	38.1	39.7
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	5.9	5.9	5.4	6.6	7.9
Nurses	0.8	1.0	1.0	1.0	—
Custodians	4.0	3.0	3.0	4.0	4.0
Social Workers	1.2	1.2	1.4	1.4	1.4
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	2.2	1.8	2.0	1.6	2.4
Total Staff	59.4	56.8	56.2	55.7	58.5
% Change over Previous Yr		-4.40%	-1.06%	-0.87%	4.91%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,975,221.67	4,053,689.46	3,982,893.71	3,946,393.64	3,847,228.00
Benefits	1,319,862.56	1,392,932.97	1,333,184.05	1,276,061.81	1,377,434.00
Contracted Services	37,619.70	30,475.49	29,280.79	45,472.15	27,571.40
Supplies and Materials	72,812.17	62,847.49	34,196.28	27,291.95	40,499.35
Capital Outlay	6,549.30	5,968.30	5,968.30	5,470.96	-
Other	-	-	-	-	-
Total	5,412,065.40	5,545,913.71	5,385,523.13	5,300,690.51	5,292,732.75
% Change over Previous Yr		2.47%	-2.89%	-1.58%	-0.15%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Cityview Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	299	369	301	298	272
Poverty	89.80%	89.80%	90.60%	92.45%	92.00%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	29.3	34.3	31.7	32.3	35.0
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	14.7	23.3	18.8	15.8	20.2
Nurses	—	—	—	0.6	—
Custodians	3.0	3.0	4.0	4.0	4.0
Social Workers	1.8	2.0	2.0	1.8	1.6
Media Specialists	1.0	—	—	—	—
Office Personnel	2.6	2.6	2.6	2.6	2.6
Total Staff	54.4	67.1	61.1	59.1	65.4
% Change over Previous Yr		23.49%	-9.00%	-3.27%	10.62%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,768,248.25	3,425,433.39	3,319,383.25	3,262,774.03	3,787,457.00
Benefits	941,072.14	1,212,375.18	1,157,019.07	1,156,865.67	1,359,949.00
Contracted Services	48,709.72	63,989.79	42,681.31	58,285.58	36,563.00
Supplies and Materials	36,835.25	45,094.20	34,262.69	32,243.99	148,175.12
Capital Outlay	4,778.26	4,207.50	-	-	-
Other	-	5,877.83	110.00	-	-
Total	3,799,643.62	4,756,977.89	4,553,456.32	4,510,169.27	5,332,144.12
% Change over Previous Yr		25.20%	-4.28%	-0.95%	18.22%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Dowling Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	515	501	487	485	472
Poverty	46.20%	46.20%	45.10%	54.11%	44.90%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	39.7	38.3	35.2	33.4	32.2
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	19.0	20.5	20.3	20.2	18.0
Nurses	0.8	1.0	1.0	1.0	—
Custodians	4.0	3.0	4.0	4.0	4.0
Social Workers	0.8	1.0	1.0	1.0	1.0
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	2.8	2.9	2.8	1.8	1.8
Total Staff	69.2	68.7	66.3	63.4	59.0
% Change over Previous Yr		-0.64%	-3.53%	-4.32%	-6.97%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,410,632.67	4,390,754.77	4,145,476.02	3,852,385.70	3,521,655.00
Benefits	1,441,891.48	1,529,085.75	1,375,825.34	1,304,812.50	1,259,621.00
Contracted Services	46,472.64	55,966.41	54,960.54	41,486.27	12,116.34
Supplies and Materials	40,725.11	142,559.25	39,296.33	31,038.18	17,673.31
Capital Outlay	11,365.26	4,019.01	3,381.59	5,893.24	-
Other	10,120.00	333.33	-	1,207.00	1,000.00
Total	5,961,207.16	6,122,718.52	5,618,939.82	5,236,822.89	4,812,065.65
% Change over Previous Yr		2.71%	-8.23%	-6.80%	-8.11%

Notes:

Completed years show actual expenses for the year. Current year (201-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

ECSE

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	—	—	—	—	—
Poverty	63.50%	63.50%	57.20%	57.20%	52.40%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	74.9	63.0	64.1	62.6	66.3
Principal/Assistant Principals	1.0	1.0	1.0	—	—
AEs/ESPs	20.6	18.5	18.8	17.7	17.6
Nurses	2.8	2.8	2.8	2.8	—
Custodians	—	—	—	—	—
Social Workers	4.2	4.2	4.1	4.1	4.1
Media Specialists	—	—	—	—	—
Office Personnel	1.8	1.0	1.0	1.0	1.0
Total Staff	105.3	90.5	91.8	88.2	89.0
% Change over Previous Yr		-14.02%	1.41%	-3.95%	0.96%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	7,289,973.91	6,252,659.43	6,133,431.49	5,873,999.17	6,050,910.50
Benefits	2,496,693.90	2,097,148.84	2,076,156.39	2,117,508.92	2,168,921.00
Contracted Services	95,435.73	116,061.45	135,738.21	166,594.90	174,759.00
Supplies and Materials	41,087.54	127,776.30	47,404.57	31,021.54	38,648.87
Capital Outlay	42,116.17	1,039.00	1,039.00	1,266.12	-
Other	5,247.33	23,308.96	18,639.43	60.00	283,640.36
Total	9,970,554.58	8,617,993.98	8,412,409.09	8,190,450.65	8,716,879.73
% Change over Previous Yr		-13.57%	-2.39%	-2.64%	6.43%

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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	825	892	945	950	950
Poverty	85.40%	85.40%	77.60%	78.37%	75.00%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	81.1	80.8	83.6	83.1	83.5
Principal/Assistant Principals	3.0	3.0	3.0	3.0	3.0
AEs/ESPs	34.4	37.1	39.8	42.5	41.6
Nurses	1.0	1.6	1.0	1.1	—
Custodians	8.0	8.0	7.0	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	1.0
Office Personnel	7.1	7.2	8.2	5.0	6.7
Total Staff	139.6	142.7	147.6	145.9	146.8
% Change over Previous Yr		2.23%	3.45%	-1.12%	0.60%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	8,165,576.16	7,904,169.14	8,286,776.93	8,334,405.31	9,146,969.00
Benefits	2,683,008.20	2,698,386.93	2,871,931.06	2,979,101.37	3,283,422.00
Contracted Services	302,537.39	393,793.00	290,898.15	340,261.38	421,889.00
Supplies and Materials	137,859.19	208,855.81	103,127.48	64,828.07	207,132.43
Capital Outlay	34,745.84	784,264.91	4,288.00	6,935.08	-
Other	5,075.50	7,203.40	6,608.25	14,835.00	15,161.00
Total	11,328,802.28	11,996,673.19	11,563,629.87	11,740,366.21	13,074,573.43
% Change over Previous Yr		5.90%	-3.61%	1.53%	11.36%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Emerson Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	530	519	512	510	481
Poverty	83.20%	83.20%	74.50%	75.60%	69.50%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	43.2	41.0	38.7	37.3	37.0
Principal/Assistant Principals	1.0	2.0	2.0	1.0	1.0
AEs/ESPs	13.4	13.0	12.6	9.6	11.6
Nurses	0.5	0.5	0.5	0.5	—
Custodians	1.0	1.0	2.5	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	1.0
Office Personnel	2.3	2.4	3.0	1.8	1.8
Total Staff	63.4	61.9	61.3	54.7	55.9
% Change over Previous Yr		-2.29%	-1.08%	-10.77%	2.27%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,659,366.47	3,585,351.40	3,573,619.75	3,414,092.64	3,697,050.00
Benefits	1,243,191.44	1,460,385.75	1,284,714.19	1,182,053.26	1,326,327.00
Contracted Services	43,320.34	61,212.87	58,002.20	52,619.17	30,809.77
Supplies and Materials	44,703.80	58,571.17	37,406.48	30,449.39	56,750.71
Capital Outlay	2,487.27	914.97	843.00	772.75	-
Other	929.22	1,053.33	220.00	-	-
Total	4,993,998.54	5,167,489.49	4,954,805.62	4,679,987.21	5,110,937.48
% Change over Previous Yr		3.47%	-4.12%	-5.55%	9.21%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

FAIR High School

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	343	138	265	215	235
Poverty	43.81%	50.00%	51.80%	54.63%	62.10%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	23.4	16.6	15.3	13.2	15.1
Principal/Assistant Principals	2.0	2.0	1.0	1.0	1.0
AEs/ESPs	6.6	3.9	1.6	6.0	3.4
Nurses	0.3	—	—	0.6	—
Custodians	—	1.0	3.0	3.0	3.0
Social Workers	1.8	0.8	0.8	1.0	1.0
Media Specialists	—	—	—	—	—
Office Personnel	5.5	3.7	3.8	2.0	3.0
Total Staff	39.6	28.0	25.5	26.8	26.5
% Change over Previous Yr		-29.29%	-9.11%	5.30%	-1.12%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,025,335.15	1,459,466.10	1,406,218.35	1,330,818.64	1,785,633.00
Benefits	646,820.38	538,207.06	487,792.60	483,298.58	641,920.00
Contracted Services	328,081.05	160,098.10	156,776.46	146,467.70	235,335.03
Supplies and Materials	24,466.34	41,564.04	21,480.03	37,764.31	52,830.05
Capital Outlay	15,210.44	-	-	56.86	398,068.00
Other	1,375.99	-	590.00	-	-
Total	3,041,289.35	2,199,335.30	2,072,857.44	1,998,406.09	3,113,786.08
% Change over Previous Yr		-27.68%	-5.75%	-3.59%	55.81%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	509	512	502	509	489
Poverty	20.60%	20.60%	25.60%	19.37%	18.40%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	28.2	25.9	26.6	25.8	25.8
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	6.9	6.9	6.9	8.3	9.7
Nurses	0.3	0.3	0.3	0.3	—
Custodians	3.0	3.0	3.0	3.0	3.0
Social Workers	0.8	1.0	1.0	1.0	1.0
Media Specialists	0.8	—	—	—	—
Office Personnel	1.8	1.8	1.8	1.8	1.8
Total Staff	43.8	40.9	41.6	42.2	43.3
% Change over Previous Yr		-6.62%	1.71%	1.35%	2.65%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,808,711.92	2,629,450.81	2,539,523.00	2,520,596.35	2,762,823.00
Benefits	946,513.11	935,028.47	888,584.24	862,661.34	992,551.00
Contracted Services	21,697.45	26,131.92	49,630.66	38,535.34	33,550.03
Supplies and Materials	29,161.97	35,374.03	36,222.34	21,575.39	49,764.16
Capital Outlay	14,815.39	8,690.23	3,028.25	9,646.94	151,351.00
Other	-	1,669.00	1,005.89	1,418.00	-
Total	3,820,899.84	3,636,344.46	3,517,994.38	3,454,433.36	3,990,039.19
% Change over Previous Yr		-4.83%	-3.25%	-1.81%	15.50%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Folwell Arts School

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	847	841	840	843	769
Poverty	84.70%	84.70%	86.20%	88.19%	85.60%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	74.9	72.5	70.1	66.8	69.3
Principal/Assistant Principals	3.0	3.0	3.0	3.0	3.0
AEs/ESPs	17.7	22.9	23.0	22.8	21.9
Nurses	1.0	1.0	1.0	1.0	—
Custodians	3.0	3.0	5.0	5.0	4.0
Social Workers	2.1	2.1	2.1	2.2	3.0
Media Specialists	1.0	1.0	1.0	1.0	—
Office Personnel	4.3	3.8	3.6	3.6	1.8
Total Staff	107.0	109.3	108.8	105.4	103.0
% Change over Previous Yr		2.20%	-0.49%	-3.17%	-2.25%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	6,970,801.95	7,163,526.91	6,745,784.06	6,593,175.29	6,815,940.00
Benefits	2,346,941.55	2,473,526.43	2,348,238.31	2,309,712.24	2,445,404.00
Contracted Services	138,093.61	93,970.90	93,729.78	138,985.12	100,002.00
Supplies and Materials	159,248.83	151,221.15	97,081.10	35,298.02	88,637.65
Capital Outlay	108,438.86	43,047.75	52,282.68	643.96	-
Other	-	1,085.33	-	400.00	-
Total	9,723,524.80	9,926,378.47	9,337,115.93	9,078,214.63	9,449,983.65
% Change over Previous Yr		2.09%	-5.94%	-2.77%	4.10%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Franklin Middle School

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	288	352	390	426	390
Poverty	95.00%	96.10%	92.10%	87.38%	87.80%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	35.4	33.7	32.2	33.0	33.2
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	12.4	14.0	15.6	16.9	15.2
Nurses	0.5	0.5	0.5	0.6	—
Custodians	—	—	4.0	4.0	5.0
Social Workers	2.0	2.0	2.0	2.0	1.6
Media Specialists	1.0	—	—	—	—
Office Personnel	4.4	4.3	2.9	2.8	4.0
Total Staff	57.7	56.5	59.2	61.4	61.0
% Change over Previous Yr		-2.03%	4.81%	3.63%	-0.51%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,218,617.84	3,242,340.15	3,153,130.88	3,018,403.89	3,671,386.50
Benefits	1,049,200.50	1,151,212.95	1,032,532.53	1,002,603.45	1,316,509.45
Contracted Services	65,907.02	36,086.76	118,864.66	54,010.82	42,311.00
Supplies and Materials	105,494.74	108,475.23	93,563.37	87,887.72	95,741.14
Capital Outlay	21,603.28	-	11,453.87	1,201.10	1,122.00
Other	510.00	6,776.00	2,100.00	940.95	3,443.00
Total	4,461,333.38	4,544,891.09	4,411,645.31	4,165,047.93	5,130,513.09
% Change over Previous Yr		1.87%	-2.93%	-5.59%	23.18%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	336	331	318	296	286
Poverty	94.30%	94.30%	91.90%	93.66%	92.60%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	41.8	40.3	40.6	39.1	39.0
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	18.6	20.6	18.3	18.3	16.9
Nurses	1.0	1.0	0.5	0.6	—
Custodians	4.0	4.0	2.0	2.0	2.0
Social Workers	2.0	2.0	2.0	2.0	2.0
Media Specialists	1.0	1.0	1.0	1.0	—
Office Personnel	3.4	2.8	1.8	1.8	1.8
Total Staff	73.8	73.7	68.2	66.9	63.8
% Change over Previous Yr		-0.12%	-7.49%	-1.88%	-4.66%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,920,831.55	4,015,391.46	3,947,501.10	3,847,754.90	4,052,073.00
Benefits	1,243,533.42	1,406,637.20	1,330,147.19	1,284,405.19	1,442,815.69
Contracted Services	103,243.79	77,549.69	38,206.05	78,269.04	62,350.00
Supplies and Materials	37,655.83	87,427.40	35,814.15	51,769.45	65,956.72
Capital Outlay	8,235.80	4,919.60	1,264.50	1,159.12	-
Other	7,508.78	49,394.34	29,859.31	-	18,029.59
Total	5,321,009.17	5,641,319.69	5,382,792.30	5,263,357.70	5,641,225.00
% Change over Previous Yr		6.02%	-4.58%	-2.22%	7.18%

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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	623	630	636	647	652
Poverty	17.80%	17.80%	12.70%	13.72%	12.10%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	35.9	35.5	34.6	34.7	34.9
Principal/Assistant Principals	1.0	1.0	2.0	2.0	2.0
AEs/ESPs	6.0	7.3	7.9	7.7	7.2
Nurses	0.4	0.4	0.4	0.4	—
Custodians	3.0	2.0	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	1.0
Office Personnel	2.1	2.1	1.6	1.8	1.8
Total Staff	50.4	50.3	51.5	51.5	50.9
% Change over Previous Yr		-0.30%	2.32%	0.11%	-1.24%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,476,749.00	3,466,617.20	3,526,453.51	3,403,772.45	3,398,489.00
Benefits	1,147,914.86	1,170,183.36	1,160,631.75	1,058,374.40	1,221,035.00
Contracted Services	55,263.85	62,499.06	71,410.55	70,266.31	16,712.60
Supplies and Materials	37,704.37	40,752.89	19,918.69	10,571.36	51,729.74
Capital Outlay	36,075.84	1,262.00	1,215.37	1,058.96	-
Other	561.60	-	-	-	-
Total	4,754,269.52	4,741,314.51	4,779,629.87	4,544,043.48	4,687,966.34
% Change over Previous Yr		-0.27%	0.81%	-4.93%	3.17%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Hall Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	336	336	231	206	196
Poverty	90.20%	90.20%	89.10%	93.78%	95.70%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	39.5	37.7	26.2	25.3	25.0
Principal/Assistant Principals	2.0	2.0	2.0	1.5	2.0
AEs/ESPs	12.7	12.1	12.3	16.9	13.8
Nurses	0.5	0.5	0.5	0.4	—
Custodians	3.0	3.0	3.0	3.0	3.0
Social Workers	1.4	1.4	0.9	1.3	1.3
Media Specialists	1.0	—	0.8	0.6	1.0
Office Personnel	2.9	2.9	2.6	3.2	3.3
Total Staff	63.0	59.7	48.3	52.2	49.4
% Change over Previous Yr		-5.37%	-19.04%	8.07%	-5.39%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,659,652.95	3,154,236.94	2,544,193.46	2,785,158.94	3,043,000.00
Benefits	1,225,551.04	1,179,962.63	861,467.26	996,102.04	1,090,310.00
Contracted Services	41,497.06	50,381.00	52,745.99	29,204.79	38,393.00
Supplies and Materials	34,346.21	48,599.89	25,364.15	18,149.94	63,072.53
Capital Outlay	2,248.00	2,248.00	2,248.00	2,060.67	-
Other	-	-	-	-	-
Total	4,963,295.25	4,435,428.46	3,486,018.86	3,830,676.38	4,234,775.53
% Change over Previous Yr		-10.64%	-21.41%	9.89%	10.55%

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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	66	40	25	25	30
Poverty	96.70%	96.70%	88.00%	96.97%	86.20%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	15.4	12.2	11.9	12.9	16.1
Principal/Assistant Principals	1.0	2.0	2.0	2.0	2.0
AEs/ESPs	24.8	17.4	17.4	16.6	15.8
Nurses	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	2.8	1.9	2.5	2.0	2.0
Total Staff	49.1	38.5	38.8	38.5	39.9
% Change over Previous Yr		-21.50%	0.84%	-0.80%	3.44%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,111,514.09	2,051,078.45	1,966,893.46	1,954,441.28	2,385,303.00
Benefits	633,614.00	676,800.23	653,667.84	680,202.61	847,795.00
Contracted Services	34,800.31	34,468.50	14,577.48	13,897.90	22,978.00
Supplies and Materials	33,975.00	32,819.30	26,126.73	24,017.23	41,265.93
Capital Outlay	89,434.39	8,958.84	160.89	-	500.00
Other	-	-	-	25.98	141.00
Total	2,903,337.79	2,804,125.32	2,661,426.40	2,672,585.00	3,297,982.93
% Change over Previous Yr		-3.42%	-5.09%	0.42%	23.40%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Henry High School

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	1144	1075	1175	980	981
Poverty	87.60%	87.60%	78.20%	77.61%	68.30%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	98.2	98.3	97.6	82.4	85.2
Principal/Assistant Principals	3.0	3.0	3.0	3.0	3.0
AEs/ESPs	30.2	30.6	32.4	32.5	29.8
Nurses	1.0	1.0	1.0	1.2	—
Custodians	7.0	7.0	7.0	7.0	7.0
Social Workers	4.0	4.0	4.0	4.0	4.0
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	8.6	8.9	7.8	6.8	7.8
Total Staff	152.9	153.7	153.8	137.8	137.8
% Change over Previous Yr		0.54%	0.01%	-10.35%	-0.06%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	9,712,548.46	9,509,655.94	9,372,361.83	8,499,761.40	9,020,962.00
Benefits	3,202,239.21	3,302,362.15	3,166,371.07	2,956,374.25	3,227,195.00
Contracted Services	299,224.17	224,851.69	294,229.06	346,319.70	249,440.90
Supplies and Materials	298,022.36	199,301.67	165,635.46	170,308.84	281,946.57
Capital Outlay	182,438.03	24,496.88	13,508.96	19,948.65	61,150.99
Other	10,740.00	13,082.97	-	5,845.00	81,595.00
Total	13,705,212.23	13,273,751.30	13,012,106.38	11,998,557.84	12,922,290.46
% Change over Previous Yr		-3.15%	-1.97%	-7.79%	7.70%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Heritage Academy

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	220	230	150	187	200
Poverty	92.00%	92.20%	92.90%	94.18%	85.20%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	21.2	16.1	14.7	17.2	17.6
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	5.3	4.1	1.4	1.8	4.3
Nurses	—	0.2	0.2	—	—
Custodians	2.0	—	2.5	2.5	2.5
Social Workers	—	—	—	0.2	0.2
Media Specialists	—	0.2	—	0.5	0.5
Office Personnel	4.3	2.4	3.3	3.9	3.2
Total Staff	33.7	24.1	23.1	27.1	29.3
% Change over Previous Yr		-28.57%	-3.98%	17.36%	7.88%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,123,020.38	1,354,074.34	1,311,643.58	1,498,948.40	1,909,585.00
Benefits	373,528.32	443,076.52	413,259.63	494,004.59	682,709.00
Contracted Services	376,870.85	45,989.58	20,590.20	24,112.04	21,837.00
Supplies and Materials	27,353.30	23,167.59	8,226.65	28,721.32	61,821.53
Capital Outlay	97,803.85	899.64	-	1,765.90	-
Other	-	380.00	-	-	-
Total	1,998,576.70	1,867,587.67	1,753,720.06	2,047,552.25	2,675,952.53
% Change over Previous Yr		-6.55%	-6.10%	16.75%	30.69%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	225	234	234	253	247
Poverty	39.90%	39.90%	31.20%	33.60%	28.20%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	18.8	16.6	16.4	15.9	15.8
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.5
AEs/ESPs	7.7	6.8	6.9	7.0	6.6
Nurses	0.7	0.4	0.4	0.4	—
Custodians	2.0	2.0	2.0	2.0	2.0
Social Workers	1.0	0.6	0.4	0.6	0.6
Media Specialists	0.7	0.4	0.4	0.4	0.6
Office Personnel	2.3	2.3	1.6	1.8	1.8
Total Staff	34.2	30.1	29.1	29.0	28.9
% Change over Previous Yr		-12.00%	-3.22%	-0.26%	-0.42%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,165,681.46	1,815,754.66	1,823,898.37	1,877,902.16	1,828,995.00
Benefits	699,320.83	640,803.57	590,012.12	629,931.76	653,724.00
Contracted Services	19,922.94	15,806.08	13,381.67	16,889.94	10,057.00
Supplies and Materials	19,954.64	12,511.91	11,119.65	9,790.65	15,051.27
Capital Outlay	3,207.44	562.00	562.00	515.17	-
Other	3,604.85	-	-	-	-
Total	2,911,692.17	2,485,438.22	2,438,973.81	2,535,029.68	2,507,827.27
% Change over Previous Yr		-14.64%	-1.87%	3.94%	-1.07%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	528	525	487	473	517
Poverty	89.80%	89.80%	85.00%	86.87%	88.80%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	58.5	55.5	53.3	49.3	51.8
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	25.6	26.6	28.0	24.6	25.7
Nurses	1.0	1.0	1.0	1.0	—
Custodians	4.0	2.0	4.0	4.0	4.0
Social Workers	1.8	1.8	2.0	1.3	2.0
Media Specialists	—	—	—	—	—
Office Personnel	3.3	3.7	3.7	2.6	2.7
Total Staff	96.2	92.6	94.0	84.8	88.2
% Change over Previous Yr		-3.77%	1.49%	-9.72%	3.99%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	5,137,987.53	5,128,389.99	5,227,669.19	4,831,667.49	5,492,588.00
Benefits	1,685,607.88	1,776,593.18	1,826,640.75	1,684,283.31	1,971,815.00
Contracted Services	76,230.35	66,845.50	69,903.94	59,528.14	55,623.00
Supplies and Materials	52,524.77	62,047.01	59,834.32	41,902.75	84,213.57
Capital Outlay	15,660.86	1,715.35	773.93	-	-
Other	-	-	99.00	-	-
Total	6,968,011.38	7,035,591.03	7,184,921.13	6,617,381.69	7,604,239.57
% Change over Previous Yr		0.97%	2.12%	-7.90%	14.91%

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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	528	525	487	473	517
Poverty	89.80%	89.80%	85.00%	86.87%	88.80%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	58.5	55.5	53.3	49.3	51.8
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	25.6	26.6	28.0	24.6	25.7
Nurses	1.0	1.0	1.0	1.0	—
Custodians	4.0	2.0	4.0	4.0	4.0
Social Workers	1.8	1.8	2.0	1.3	2.0
Media Specialists	—	—	—	—	—
Office Personnel	3.3	3.7	3.7	2.6	2.7
Total Staff	96.2	92.6	94.0	84.8	88.2
% Change over Previous Yr		-3.77%	1.49%	-9.72%	3.99%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	5,137,987.53	5,128,389.99	5,227,669.19	4,831,667.49	5,492,588.00
Benefits	1,685,607.88	1,776,593.18	1,826,640.75	1,684,283.31	1,971,815.00
Contracted Services	76,230.35	66,845.50	69,903.94	59,528.14	55,623.00
Supplies and Materials	52,524.77	62,047.01	59,834.32	41,902.75	84,213.57
Capital Outlay	15,660.86	1,715.35	773.93	-	-
Other	-	-	99.00	-	-
Total	6,968,011.38	7,035,591.03	7,184,921.13	6,617,381.69	7,604,239.57
% Change over Previous Yr		0.97%	2.12%	-7.90%	14.91%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Howe Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	203	193	208	226	214
Poverty	47.40%	47.40%	39.70%	41.74%	37.10%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	14.5	12.9	13.9	14.0	13.9
Principal/Assistant Principals	1.0	1.0	1.0	1.0	0.5
AEs/ESPs	5.5	6.2	6.9	7.4	6.5
Nurses	0.1	0.3	0.3	0.3	—
Custodians	2.0	1.0	2.0	2.0	2.0
Social Workers	0.6	0.9	0.4	0.6	0.5
Media Specialists	0.1	0.4	0.5	0.4	0.4
Office Personnel	3.8	1.6	2.0	1.8	1.8
Total Staff	27.6	24.3	27.0	27.5	25.6
% Change over Previous Yr		-11.75%	10.93%	1.85%	-6.74%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,667,891.42	1,543,480.91	1,681,057.97	1,600,625.38	1,561,910.00
Benefits	551,468.59	544,261.67	542,637.69	525,871.11	560,378.00
Contracted Services	15,137.42	11,563.36	13,770.94	18,858.94	9,297.00
Supplies and Materials	15,557.94	12,034.64	14,189.04	11,031.70	23,791.98
Capital Outlay	21.65	-	-	-	-
Other	3,224.00	-	-	-	-
Total	2,253,301.01	2,111,340.58	2,251,655.64	2,156,387.13	2,155,376.98
% Change over Previous Yr		-6.30%	6.65%	-4.23%	-0.05%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Jefferson Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	722	679	576	470	404
Poverty	94.80%	94.80%	91.10%	91.70%	92.50%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	71.4	61.8	56.8	47.5	45.8
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	29.9	31.2	21.6	23.9	21.8
Nurses	0.8	1.0	1.0	1.0	—
Custodians	5.0	4.0	5.0	5.0	5.0
Social Workers	2.8	2.0	2.0	0.8	2.0
Media Specialists	2.0	2.0	1.0	1.0	1.0
Office Personnel	3.2	3.8	2.7	2.7	2.8
Total Staff	117.1	107.8	92.1	83.8	80.4
% Change over Previous Yr		-7.93%	-14.55%	-8.98%	-4.09%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	6,568,919.98	5,970,047.79	5,207,027.54	4,753,507.84	4,926,820.00
Benefits	2,213,531.77	2,087,219.40	1,785,159.43	1,653,343.66	1,770,261.00
Contracted Services	51,056.55	80,238.93	108,485.72	53,455.01	48,077.00
Supplies and Materials	50,525.48	142,567.56	130,811.84	27,890.65	32,308.23
Capital Outlay	4,181.10	2,021.50	1,001.00	1,033.78	-
Other	-	-	-	-	-
Total	8,888,214.88	8,282,095.18	7,232,485.53	6,489,230.94	6,777,466.23
% Change over Previous Yr		-6.82%	-12.67%	-10.28%	4.44%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Jenny Lind Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	486	438	418	404	343
Poverty	92.30%	92.30%	89.80%	85.32%	92.10%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	50.0	51.9	44.3	40.8	37.6
Principal/Assistant Principals	3.0	3.0	2.0	2.0	2.0
AEs/ESPs	16.4	19.0	23.3	22.8	25.1
Nurses	0.5	0.5	0.5	0.6	—
Custodians	4.0	3.0	4.0	4.0	4.0
Social Workers	2.8	2.8	2.6	3.0	2.6
Media Specialists	1.0	1.0	—	—	—
Office Personnel	3.8	3.8	3.7	3.3	3.4
Total Staff	81.5	85.0	80.3	76.5	74.7
% Change over Previous Yr		4.26%	-5.44%	-4.79%	-2.35%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,805,083.85	5,021,474.68	4,371,288.89	4,078,983.01	4,467,745.00
Benefits	1,559,986.93	1,739,226.61	1,430,168.57	1,308,064.93	1,601,127.00
Contracted Services	112,861.53	110,084.52	141,524.06	98,675.06	107,515.52
Supplies and Materials	54,689.51	62,504.94	69,355.97	33,919.07	91,102.51
Capital Outlay	4,661.72	3,250.40	1,124.00	1,030.33	-
Other	4,854.55	67,562.72	36,039.58	-	20,263.63
Total	6,542,138.09	7,004,103.87	6,049,501.07	5,520,672.40	6,287,753.66
% Change over Previous Yr		7.06%	-13.63%	-8.74%	13.89%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	768	768	814	843	816
Poverty	32.20%	32.20%	43.80%	46.40%	42.40%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	53.6	50.6	50.0	49.5	50.0
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	18.0	14.5	18.0	20.7	21.3
Nurses	0.5	0.7	0.7	0.7	—
Custodians	—	1.0	4.5	4.5	4.5
Social Workers	1.2	1.5	1.6	1.6	1.9
Media Specialists	—	—	—	—	—
Office Personnel	1.6	3.8	3.9	2.8	3.8
Total Staff	77.0	74.0	80.6	81.8	83.5
% Change over Previous Yr		-3.82%	8.95%	1.45%	2.09%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,441,529.44	4,440,200.90	4,709,546.76	4,905,643.81	5,209,167.00
Benefits	1,532,396.99	1,505,977.97	1,579,377.98	1,659,995.79	1,866,148.00
Contracted Services	63,535.12	80,895.15	87,409.22	106,893.58	65,919.00
Supplies and Materials	54,111.23	56,003.19	104,353.25	77,842.71	81,437.16
Capital Outlay	6,186.19	-	3,738.44	-	-
Other	884.99	2,496.00	200.98	12.99	1,000.00
Total	6,098,643.96	6,085,573.21	6,484,626.63	6,750,388.88	7,223,671.16
% Change over Previous Yr		-0.21%	6.56%	4.10%	7.01%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	447	488	467	462	463
Poverty	34.10%	34.10%	24.00%	21.96%	23.20%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	26.5	27.6	26.7	26.9	28.6
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	8.3	11.0	8.1	8.1	8.3
Nurses	0.2	0.3	0.3	0.3	—
Custodians	3.0	3.0	2.0	2.0	2.5
Social Workers	0.9	1.1	1.0	0.9	0.9
Media Specialists	1.0	—	—	—	—
Office Personnel	2.6	1.8	1.8	1.7	1.8
Total Staff	43.5	45.7	40.8	40.8	43.1
% Change over Previous Yr		5.23%	-10.75%	0.04%	5.55%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,667,767.59	2,846,587.83	2,708,967.89	2,742,282.48	2,765,177.00
Benefits	883,524.03	962,456.04	890,137.73	899,801.35	993,268.00
Contracted Services	34,261.17	35,728.47	34,971.70	41,742.57	4,629.15
Supplies and Materials	18,052.87	18,723.48	27,262.27	7,990.34	30,999.04
Capital Outlay	13,793.00	1,147.81	562.00	515.17	-
Other	-	-	-	-	-
Total	3,617,398.66	3,864,643.63	3,661,901.60	3,692,331.91	3,794,073.19
% Change over Previous Yr		6.83%	-5.25%	0.83%	2.76%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Kenwood Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	477	467	412	388	391
Poverty	24.90%	24.90%	21.50%	23.97%	20.20%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	26.4	24.0	23.5	19.7	21.5
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	5.0	6.0	2.3	3.3	3.9
Nurses	0.3	0.3	0.3	0.3	—
Custodians	2.0	2.0	2.0	2.0	2.5
Social Workers	1.0	1.0	0.9	0.9	1.0
Media Specialists	1.0	1.0	1.0	0.6	0.7
Office Personnel	2.5	2.8	2.8	1.8	1.8
Total Staff	39.2	38.2	33.7	29.5	32.4
% Change over Previous Yr		-2.65%	-11.58%	-12.52%	9.78%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,740,304.25	2,662,109.34	2,372,500.70	2,157,717.81	2,139,579.00
Benefits	864,315.58	886,933.75	736,491.44	667,730.36	767,735.00
Contracted Services	29,791.99	35,315.40	27,752.56	30,051.36	26,661.69
Supplies and Materials	15,987.77	16,081.02	10,692.98	18,160.03	19,064.79
Capital Outlay	1,349.31	1,349.31	1,349.31	1,290.77	-
Other	-	-	-	-	-
Total	3,651,748.91	3,601,788.81	3,148,786.99	2,874,950.33	2,953,040.48
% Change over Previous Yr		-1.37%	-12.58%	-8.70%	2.72%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	505	510	520	519	515
Poverty	6.30%	6.30%	5.60%	5.57%	5.20%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	28.5	28.4	27.6	26.5	28.6
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	9.1	9.1	6.2	6.2	7.2
Nurses	0.4	0.5	0.4	0.4	—
Custodians	2.0	1.0	3.0	3.0	3.0
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	1.0	1.0	—	—	—
Office Personnel	1.5	1.8	1.6	1.6	1.8
Total Staff	44.5	43.8	40.8	39.7	42.6
% Change over Previous Yr		-1.68%	-6.88%	-2.70%	7.41%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,974,779.94	3,103,277.58	2,913,715.52	2,849,335.76	2,744,160.00
Benefits	1,016,557.60	1,113,693.29	998,169.46	920,282.61	983,113.00
Contracted Services	34,393.04	27,927.02	28,219.29	27,332.67	56,085.00
Supplies and Materials	21,953.05	19,448.68	7,684.64	9,907.42	51,616.18
Capital Outlay	17,785.36	562.00	562.00	515.17	-
Other	-	-	-	-	-
Total	4,065,468.99	4,264,908.57	3,948,350.91	3,807,373.63	3,834,974.18
% Change over Previous Yr		4.91%	-7.42%	-3.57%	0.72%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	643	672	672	640	621
Poverty	8.80%	8.80%	13.60%	7.39%	6.90%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	34.8	33.1	32.7	31.0	31.4
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	12.4	13.5	13.0	13.1	11.2
Nurses	0.4	0.5	0.6	0.6	—
Custodians	3.0	2.0	3.0	3.0	3.0
Social Workers	1.0	1.0	1.0	1.0	1.4
Media Specialists	—	—	—	—	—
Office Personnel	1.9	2.0	1.7	1.6	1.8
Total Staff	55.5	54.1	54.0	52.3	50.8
% Change over Previous Yr		-2.47%	-0.23%	-3.11%	-2.81%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,539,217.63	3,508,229.84	3,464,666.83	3,256,011.66	3,249,013.00
Benefits	1,189,068.89	1,223,112.96	1,166,734.41	1,137,563.22	1,167,501.00
Contracted Services	52,178.96	41,335.70	39,662.02	41,696.85	13,400.00
Supplies and Materials	28,409.84	26,081.92	22,666.13	17,145.95	66,320.89
Capital Outlay	1,022.00	2,385.00	843.00	772.75	-
Other	-	-	-	-	-
Total	4,809,897.32	4,801,145.42	4,694,572.39	4,453,190.43	4,496,234.89
% Change over Previous Yr		-0.18%	-2.22%	-5.14%	0.97%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	435	438	453	480	471
Poverty	57.40%	57.40%	50.70%	48.71%	45.50%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	30.2	28.1	29.5	28.6	29.5
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	9.6	10.5	10.5	10.2	9.4
Nurses	0.4	0.4	0.4	0.4	—
Custodians	2.0	2.0	3.0	3.0	3.0
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	0.4	0.4	0.5	0.5	—
Office Personnel	1.7	1.7	1.8	1.8	1.8
Total Staff	46.3	45.1	47.6	46.4	45.7
% Change over Previous Yr		-2.69%	5.62%	-2.52%	-1.51%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,832,275.05	2,650,248.72	2,824,791.83	2,757,667.12	2,915,492.00
Benefits	936,920.07	918,396.02	934,448.09	922,791.94	1,046,820.00
Contracted Services	32,642.03	55,989.04	41,640.42	68,318.61	25,801.00
Supplies and Materials	21,965.62	18,859.31	11,314.52	9,968.86	11,146.82
Capital Outlay	2,613.20	562.00	562.00	515.17	-
Other	-	-	-	-	-
Total	3,826,415.97	3,644,055.09	3,812,756.86	3,759,261.70	3,999,259.82
% Change over Previous Yr		-4.77%	4.63%	-1.40%	6.38%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	296	300	296	307	275
Poverty	42.90%	42.90%	36.20%	42.67%	40.60%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	20.5	18.8	18.5	18.2	17.8
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	9.9	8.3	9.5	9.3	8.8
Nurses	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	1.3	1.3	1.3	1.8
Total Staff	37.2	33.0	34.0	33.3	32.4
% Change over Previous Yr		-11.12%	2.82%	-2.06%	-2.52%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,247,283.18	2,117,101.07	2,146,322.52	2,120,075.10	2,001,058.00
Benefits	754,870.94	758,086.65	749,710.42	729,105.48	718,468.00
Contracted Services	29,231.72	27,465.39	27,776.23	32,929.85	10,075.00
Supplies and Materials	26,354.78	12,927.05	10,891.02	7,312.32	8,824.41
Capital Outlay	741.50	702.50	702.50	643.96	-
Other	-	-	-	-	-
Total	3,058,482.12	2,916,282.66	2,935,402.68	2,890,066.71	2,738,425.41
% Change over Previous Yr		-4.65%	0.66%	-1.54%	-5.25%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Longfellow

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	110	95	85	85	80
Poverty	91.80%	91.80%	91.30%	97.70%	97.20%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	13.0	12.2	10.1	9.9	9.7
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	2.6	2.6	2.4	3.4	3.3
Nurses	0.1	0.1	0.2	0.1	—
Custodians	2.0	1.0	2.0	—	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	3.8
Total Staff	22.3	20.5	19.4	18.1	20.8
% Change over Previous Yr		-8.08%	-5.49%	-6.71%	14.95%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,331,170.85	1,400,077.33	1,209,174.45	1,304,133.74	812,372.00
Benefits	455,509.42	509,758.00	405,351.96	444,968.92	290,865.00
Contracted Services	23,320.61	18,949.69	21,086.89	15,924.48	20,195.00
Supplies and Materials	14,309.70	19,542.60	6,624.77	11,992.41	26,346.49
Capital Outlay	1,808.50	140.50	140.50	128.79	-
Other	350.00	52.00	59.00	89.00	2,689.00
Total	1,826,469.09	1,948,520.12	1,642,437.57	1,777,237.34	1,152,467.49
% Change over Previous Yr		6.68%	-15.71%	8.21%	-35.15%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Loring Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	381	387	379	392	384
Poverty	68.70%	68.70%	60.20%	65.53%	65.80%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	29.2	28.5	27.5	27.8	29.3
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	9.3	9.6	7.9	7.9	7.7
Nurses	0.7	0.4	0.4	0.5	—
Custodians	3.0	3.0	2.5	2.5	2.5
Social Workers	0.9	0.9	1.0	1.0	1.0
Media Specialists	—	—	—	—	—
Office Personnel	2.7	3.3	2.5	2.7	2.8
Total Staff	46.8	46.8	42.8	43.4	44.3
% Change over Previous Yr		0.00%	-8.49%	1.39%	2.16%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,915,945.48	2,944,303.46	2,814,000.48	2,852,832.46	2,846,741.00
Benefits	964,530.29	1,155,806.26	918,810.25	894,533.79	1,023,877.00
Contracted Services	22,019.81	36,945.23	38,761.52	13,467.80	24,475.00
Supplies and Materials	24,609.61	19,914.24	18,015.95	8,179.43	20,340.86
Capital Outlay	1,707.38	956.15	702.50	643.96	-
Other	-	-	-	-	-
Total	3,928,812.57	4,157,925.34	3,790,290.70	3,769,657.44	3,915,433.86
% Change over Previous Yr		5.83%	-8.84%	-0.54%	3.87%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Lucy Laney Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	427	420	387	414	407
Poverty	97.80%	97.80%	92.00%	86.49%	84.40%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	50.2	49.8	46.8	43.7	45.1
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	16.2	19.8	16.9	18.4	18.3
Nurses	0.7	0.7	0.7	0.7	—
Custodians	4.0	4.0	4.0	4.0	4.0
Social Workers	2.0	2.0	2.0	2.0	2.0
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	4.0	4.1	3.2	2.5	2.7
Total Staff	80.2	83.3	76.6	74.3	75.1
% Change over Previous Yr		3.97%	-8.04%	-3.13%	1.11%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,504,835.44	4,806,062.74	4,471,781.10	4,355,969.20	4,876,846.00
Benefits	1,512,589.53	1,691,713.69	1,557,828.89	1,487,496.20	1,740,398.00
Contracted Services	109,935.30	99,208.68	70,065.71	41,600.74	88,904.00
Supplies and Materials	31,177.49	54,585.21	59,127.06	64,147.55	144,086.51
Capital Outlay	8,889.41	2,171.86	2,428.00	1,030.33	379,838.00
Other	2,889.19	59,310.66	33,511.10	-	38,221.44
Total	6,170,316.36	6,713,052.84	6,194,741.86	5,950,244.02	7,268,293.95
% Change over Previous Yr		8.80%	-7.72%	-3.95%	22.15%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	515	515	486	488	479
Poverty	71.90%	71.90%	63.60%	62.99%	54.90%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	45.1	44.5	38.2	34.8	35.5
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	13.5	13.5	8.4	8.4	10.7
Nurses	0.5	0.6	0.5	0.5	—
Custodians	3.0	3.0	4.0	3.5	3.5
Social Workers	1.4	1.5	1.2	1.2	1.2
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	2.9	2.9	3.5	2.3	2.3
Total Staff	69.4	69.0	58.8	53.6	56.2
% Change over Previous Yr		-0.58%	-14.72%	-8.79%	4.72%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,310,142.28	4,331,819.25	3,735,604.30	3,638,191.36	3,636,816.00
Benefits	1,454,422.91	1,596,493.48	1,258,770.35	1,237,466.46	1,305,402.00
Contracted Services	44,709.08	41,608.80	37,387.83	44,312.31	72,443.00
Supplies and Materials	31,241.59	40,046.59	29,257.80	22,755.77	92,320.17
Capital Outlay	34,519.43	10,853.00	2,107.50	2,434.31	474,000.00
Other	-	(926.00)	-	-	-
Total	5,875,035.29	6,019,895.12	5,063,127.78	4,945,160.21	5,580,981.17
% Change over Previous Yr		2.47%	-15.89%	-2.33%	12.86%

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.

Marcy Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	703	726	731	730	701
Poverty	47.30%	47.30%	50.50%	55.06%	51.30%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	45.7	48.8	47.9	48.5	46.5
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	14.7	19.0	14.9	17.8	18.5
Nurses	0.6	0.6	0.6	0.7	—
Custodians	3.0	3.0	3.0	3.0	3.0
Social Workers	0.8	1.0	0.8	1.0	1.0
Media Specialists	—	—	1.0	—	—
Office Personnel	3.2	3.2	2.5	1.8	1.8
Total Staff	70.0	77.5	72.7	74.8	72.8
% Change over Previous Yr		10.78%	-6.26%	2.87%	-2.63%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,302,267.05	4,809,863.90	4,680,491.14	4,563,897.82	4,628,168.00
Benefits	1,431,956.11	1,660,025.93	1,523,068.93	1,540,918.48	1,662,062.00
Contracted Services	52,812.21	57,477.54	88,846.52	61,150.63	26,904.00
Supplies and Materials	42,198.65	98,384.27	30,120.87	36,002.37	70,800.11
Capital Outlay	6,055.74	9,656.24	6,055.74	6,921.67	-
Other	-	6,510.81	3,593.70	1,800.00	-
Total	5,835,289.76	6,641,918.68	6,332,176.90	6,210,690.97	6,387,934.11
% Change over Previous Yr		13.82%	-4.66%	-1.92%	2.85%

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.

Mpls Metro - St. Joes

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	69	162	162	162	151
Poverty	98.00%	98.00%	100.00%	97.06%	100.00%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	21.0	20.2	20.7	16.2	17.1
Principal/Assistant Principals	2.0	2.0	2.0	1.0	1.0
AEs/ESPs	8.3	6.8	7.0	3.8	7.9
Nurses	0.1	0.1	—	0.1	—
Custodians	—	—	—	—	—
Social Workers	2.0	2.0	1.0	—	—
Media Specialists	—	—	—	—	—
Office Personnel	2.0	2.2	1.7	2.0	1.5
Total Staff	35.4	33.3	32.4	23.1	27.5
% Change over Previous Yr		-5.94%	-2.56%	-28.86%	19.20%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,253,315.58	2,091,630.91	2,011,363.42	1,580,438.80	1,759,491.00
Benefits	737,809.16	689,986.43	678,416.47	557,143.60	627,543.00
Contracted Services	14,273.72	20,955.76	14,864.91	18,131.82	47,700.00
Supplies and Materials	31,538.28	48,543.79	29,995.97	31,269.33	168,166.10
Capital Outlay	9,705.46	3,037.70	-	1,742.35	-
Other	80.34	-	-	-	-
Total	3,046,722.54	2,854,154.59	2,734,640.77	2,188,725.90	2,602,900.10
% Change over Previous Yr		-6.32%	-4.19%	-19.96%	18.92%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	492	456	426	381	374
Poverty	92.00%	92.00%	94.30%	98.12%	96.00%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	56.5	50.8	49.0	45.3	44.5
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	11.5	13.6	16.0	17.6	17.2
Nurses	0.8	0.8	0.8	0.8	—
Custodians	4.0	4.0	4.0	4.0	4.0
Social Workers	1.8	2.0	2.0	2.8	3.0
Media Specialists	—	1.0	1.0	—	—
Office Personnel	2.5	2.5	2.5	2.6	2.6
Total Staff	79.1	76.7	77.3	75.0	73.2
% Change over Previous Yr		-3.10%	0.84%	-2.96%	-2.38%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,752,264.73	4,744,380.56	4,690,039.92	4,454,071.80	4,636,116.00
Benefits	1,600,875.63	1,671,648.96	1,609,069.06	1,506,258.91	1,665,993.00
Contracted Services	18,680.58	20,441.39	42,331.32	24,381.04	30,024.00
Supplies and Materials	56,035.54	35,377.88	30,446.84	37,512.14	76,727.84
Capital Outlay	4,715.00	3,372.00	3,372.00	4,747.01	-
Other	-	-	-	-	-
Total	6,432,571.48	6,475,220.79	6,375,259.14	6,026,970.90	6,408,860.84
% Change over Previous Yr		0.66%	-1.54%	-5.46%	6.34%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	413	295	435	455	460
Poverty	89.50%	89.50%	83.20%	80.59%	81.00%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	37.6	38.7	43.7	46.3	46.5
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	12.8	14.1	15.1	18.8	23.3
Nurses	0.2	0.8	0.8	1.0	—
Custodians	6.0	5.0	5.0	5.0	5.0
Social Workers	1.6	1.6	1.6	1.6	2.0
Media Specialists	0.8	1.0	1.0	1.0	1.0
Office Personnel	6.0	4.1	5.6	4.8	5.8
Total Staff	67.0	67.3	74.8	80.5	85.6
% Change over Previous Yr		0.50%	11.15%	7.59%	6.43%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,344,394.23	3,723,199.96	4,070,802.14	4,246,308.46	5,154,095.00
Benefits	1,134,989.91	1,363,533.39	1,419,401.76	1,473,665.59	1,851,963.00
Contracted Services	126,482.28	69,236.87	125,761.83	56,373.74	341,561.90
Supplies and Materials	99,245.38	119,480.53	76,875.65	98,588.18	109,267.56
Capital Outlay	7,479.90	6,069.77	389.14	6,533.09	36.00
Other	-	1,630.00	125.00	-	-
Total	4,712,591.70	5,283,150.52	5,693,355.52	5,881,469.06	7,456,923.46
% Change over Previous Yr		12.11%	7.76%	3.30%	26.79%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	586	544	516	505	476
Poverty	82.30%	82.30%	76.20%	76.73%	73.30%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	50.6	47.8	43.6	36.6	37.0
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	24.8	20.5	21.1	23.5	19.2
Nurses	0.8	0.8	0.8	1.0	—
Custodians	6.0	5.0	6.0	6.0	6.0
Social Workers	2.0	2.0	2.0	2.0	2.0
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	4.6	4.3	2.9	2.6	4.7
Total Staff	91.8	83.4	79.4	74.7	71.9
% Change over Previous Yr		-9.10%	-4.81%	-5.88%	-3.84%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	5,312,906.46	5,079,647.98	4,635,412.78	4,186,644.91	4,307,878.00
Benefits	1,783,530.27	1,841,583.15	1,616,022.52	1,481,242.33	1,543,933.00
Contracted Services	90,206.87	142,655.11	58,734.27	98,230.53	58,706.00
Supplies and Materials	51,435.11	48,773.41	34,426.93	40,673.47	153,162.88
Capital Outlay	68,579.75	983.50	983.50	1,120.73	-
Other	7,355.00	475.00	6,495.20	-	-
Total	7,314,013.46	7,114,118.15	6,352,075.20	5,807,911.97	6,063,679.88
% Change over Previous Yr		-2.73%	-10.71%	-8.57%	4.40%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Northrop Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	497	523	503	492	477
Poverty	36.30%	36.30%	24.30%	23.90%	21.30%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	29.1	29.1	29.2	27.1	27.0
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	10.2	12.2	12.1	8.0	7.0
Nurses	0.8	0.4	0.4	0.4	—
Custodians	3.0	2.0	2.0	2.0	2.5
Social Workers	0.9	1.0	0.6	0.4	0.9
Media Specialists	0.6	0.6	—	—	—
Office Personnel	2.2	1.8	1.8	1.8	1.8
Total Staff	47.8	48.1	47.0	40.7	40.3
% Change over Previous Yr		0.65%	-2.26%	-13.44%	-1.08%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,883,066.77	2,874,224.43	2,696,021.47	2,608,074.79	2,604,658.00
Benefits	916,271.48	991,639.70	896,853.64	868,447.85	935,146.00
Contracted Services	34,901.01	65,433.79	73,992.84	62,335.88	31,840.11
Supplies and Materials	17,706.40	23,791.57	29,159.56	18,106.85	18,775.42
Capital Outlay	103.66	-	-	-	-
Other	-	-	-	-	-
Total	3,852,049.32	3,955,089.50	3,696,027.51	3,556,965.37	3,590,419.53
% Change over Previous Yr		2.67%	-6.55%	-3.76%	0.94%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Olsen Middle School

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	272	310	342	373	374
Poverty	93.40%	93.40%	84.80%	87.43%	81.40%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	30.7	30.0	31.2	31.7	34.2
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	14.8	13.8	12.8	13.8	13.3
Nurses	0.5	0.5	0.5	0.4	—
Custodians	4.0	3.0	4.0	4.0	4.0
Social Workers	1.2	1.0	1.0	1.0	1.0
Media Specialists	0.6	0.8	0.8	0.5	0.5
Office Personnel	2.4	1.8	1.8	2.8	2.8
Total Staff	56.2	52.9	54.1	56.2	57.8
% Change over Previous Yr		-5.87%	2.24%	3.79%	2.94%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,019,548.83	2,927,731.84	2,981,829.80	3,115,593.07	3,547,773.00
Benefits	1,021,305.91	1,076,820.43	1,009,642.64	1,086,446.92	1,261,920.00
Contracted Services	50,719.02	48,756.21	62,072.32	124,173.21	153,739.36
Supplies and Materials	44,119.53	30,671.72	37,080.71	46,037.85	40,662.47
Capital Outlay	907.38	702.50	702.50	643.96	-
Other	-	-	-	-	-
Total	4,136,600.66	4,084,682.70	4,091,327.97	4,372,895.01	5,004,094.83
% Change over Previous Yr		-1.26%	0.16%	6.88%	14.43%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Pillsbury Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	518	462	391	342	326
Poverty	83.70%	83.70%	77.20%	79.62%	83.90%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	54.4	46.2	35.9	32.6	33.2
Principal/Assistant Principals	2.0	2.0	1.0	1.0	1.0
AEs/ESPs	15.7	14.6	13.7	14.2	15.9
Nurses	0.7	0.7	0.6	0.5	—
Custodians	3.0	2.0	3.0	3.0	3.0
Social Workers	2.0	2.0	1.0	1.0	1.5
Media Specialists	1.5	0.9	1.0	—	—
Office Personnel	3.8	3.8	3.8	2.6	2.9
Total Staff	83.2	72.2	60.0	54.8	57.5
% Change over Previous Yr		-13.13%	-16.94%	-8.63%	4.84%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	5,265,905.24	4,660,941.12	3,832,510.31	3,340,979.98	3,477,484.00
Benefits	1,755,595.51	1,648,688.15	1,320,158.92	1,162,568.84	1,248,013.00
Contracted Services	30,247.66	41,295.71	33,079.35	16,472.91	21,577.00
Supplies and Materials	52,336.87	24,765.36	20,238.69	24,062.35	34,535.12
Capital Outlay	11,884.21	5,606.58	5,606.58	5,139.39	-
Other	-	-	-	-	-
Total	7,115,969.49	6,381,296.92	5,211,593.85	4,549,223.47	4,781,609.12
% Change over Previous Yr		-10.32%	-18.33%	-12.71%	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.

Pratt Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	294	283	274	291	276
Poverty	69.00%	69.00%	60.30%	64.13%	57.70%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	21.3	21.0	18.5	18.5	19.0
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	4.2	7.0	7.3	7.4	7.6
Nurses	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	2.4	2.3	2.3	1.8	1.8
Total Staff	32.1	34.6	32.3	31.7	32.5
% Change over Previous Yr		7.67%	-6.51%	-2.09%	2.49%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,908,243.24	2,034,566.19	1,883,296.68	1,862,770.79	1,972,554.00
Benefits	650,553.13	764,444.22	642,673.27	655,742.73	708,547.00
Contracted Services	18,516.95	27,451.90	31,308.65	22,839.72	22,301.75
Supplies and Materials	18,435.33	19,998.89	18,428.17	9,435.69	19,522.28
Capital Outlay	562.00	562.00	562.00	628.89	-
Other	79.00	-	-	200.00	-
Total	2,596,389.65	2,847,023.21	2,576,268.77	2,551,617.82	2,722,925.03
% Change over Previous Yr		9.65%	-9.51%	-0.96%	6.71%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Riverbend

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	95	105	81	79	85
Poverty	95.50%	95.50%	92.40%	88.61%	92.90%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	26.4	25.5	23.9	24.1	27.1
Principal/Assistant Principals	1.0	1.0	2.0	2.0	2.0
AEs/ESPs	36.1	39.4	36.5	36.9	40.0
Nurses	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	4.6	4.6	4.6
Media Specialists	—	—	—	—	—
Office Personnel	2.3	2.3	2.0	1.5	1.8
Total Staff	73.9	76.2	73.0	73.1	78.5
% Change over Previous Yr		3.15%	-4.19%	0.10%	7.36%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,349,828.28	3,633,097.66	3,551,552.18	3,485,056.64	4,128,347.00
Benefits	1,158,996.75	1,273,514.06	1,236,163.19	1,305,825.05	1,483,119.00
Contracted Services	11,288.57	21,118.75	12,234.81	17,079.55	19,095.00
Supplies and Materials	20,522.49	22,607.02	32,195.56	40,764.89	48,876.01
Capital Outlay	8,149.72	-	150.41	-	-
Other	-	-	-	-	-
Total	4,548,785.81	4,950,337.49	4,832,296.15	4,848,726.13	5,679,437.01
% Change over Previous Yr		8.83%	-2.38%	0.34%	17.13%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Roosevelt High School

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	996	915	1000	947	971
Poverty	75.40%	75.40%	64.70%	64.09%	58.90%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	92.1	86.5	84.2	80.3	82.6
Principal/Assistant Principals	2.0	3.0	3.0	3.0	3.0
AEs/ESPs	24.8	25.2	26.1	29.8	31.9
Nurses	1.0	1.0	1.0	1.0	—
Custodians	9.0	5.0	7.0	7.0	8.0
Social Workers	3.0	3.0	3.0	3.0	3.0
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	9.3	9.2	8.5	7.8	5.8
Total Staff	142.2	133.9	133.7	132.8	135.3
% Change over Previous Yr		-5.85%	-0.09%	-0.69%	1.86%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	8,434,299.02	7,996,162.28	7,963,246.14	7,858,548.55	8,674,535.00
Benefits	2,733,811.70	2,990,899.37	2,576,618.07	2,631,700.92	3,114,217.00
Contracted Services	219,963.18	204,402.01	226,016.05	168,873.81	167,362.00
Supplies and Materials	139,220.54	139,508.06	62,340.45	66,935.68	221,785.20
Capital Outlay	105,261.16	51,112.64	33,155.51	31,048.90	8,500.00
Other	9,988.75	8,545.98	710.00	505.00	1,100.00
Total	11,642,544.35	11,390,630.34	10,862,086.22	10,757,612.86	12,187,499.20
% Change over Previous Yr		-2.16%	-4.64%	-0.96%	13.29%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Sanford Middle School

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	794	877	942	963	932
Poverty	62.10%	62.10%	58.30%	61.11%	56.70%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	59.2	61.9	64.8	59.9	62.0
Principal/Assistant Principals	2.0	2.0	3.0	3.0	3.0
AEs/ESPs	23.6	26.3	30.6	29.6	23.2
Nurses	0.8	1.0	1.0	1.8	—
Custodians	4.0	3.0	5.0	5.0	5.0
Social Workers	1.8	1.5	1.7	2.0	3.0
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	4.7	5.0	5.1	4.7	4.3
Total Staff	97.1	101.7	112.2	107.0	101.5
% Change over Previous Yr		4.78%	10.30%	-4.61%	-5.20%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	5,863,450.47	6,354,840.67	6,713,598.00	6,383,598.42	6,581,960.00
Benefits	1,921,548.13	2,252,142.82	2,294,230.29	2,257,272.11	2,349,477.00
Contracted Services	171,889.49	186,477.68	158,098.33	136,738.97	85,370.00
Supplies and Materials	81,562.62	97,116.04	67,677.53	108,200.57	244,010.51
Capital Outlay	7,091.98	1,761.61	1,686.00	1,545.50	-
Other	-	1,247.00	70.94	795.89	-
Total	8,045,542.68	8,893,585.82	9,235,361.09	8,888,151.46	9,260,817.51
% Change over Previous Yr		10.54%	3.84%	-3.76%	4.19%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Seward Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	844	852	846	852	837
Poverty	57.90%	57.90%	55.50%	57.67%	54.50%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	51.2	53.9	52.4	52.3	52.0
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	18.3	18.4	19.3	19.0	18.9
Nurses	0.8	0.8	0.8	0.8	—
Custodians	3.0	3.0	4.5	4.5	5.5
Social Workers	1.0	1.0	1.0	1.0	1.0
Media Specialists	—	—	—	—	1.0
Office Personnel	3.4	3.5	3.5	2.8	2.8
Total Staff	79.6	82.5	83.5	82.4	83.2
% Change over Previous Yr		3.64%	1.17%	-1.32%	1.00%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	5,034,301.89	5,158,601.61	5,069,622.36	5,024,797.51	5,144,326.00
Benefits	1,620,731.83	1,733,236.82	1,681,861.17	1,670,937.90	1,846,949.00
Contracted Services	95,676.65	113,276.15	87,847.85	83,742.42	58,216.51
Supplies and Materials	71,468.12	88,452.02	87,131.15	37,711.79	55,042.76
Capital Outlay	50,067.53	9,174.64	6,318.59	5,792.06	-
Other	1,398.20	1,223.34	535.00	-	-
Total	6,873,644.22	7,103,964.58	6,933,316.12	6,822,981.68	7,104,534.27
% Change over Previous Yr		3.35%	-2.40%	-1.59%	4.13%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Sheridan Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	432	438	356	326	274
Poverty	91.60%	91.60%	90.50%	88.60%	83.60%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	52.3	43.1	39.5	35.6	31.9
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	27.2	29.1	24.8	21.6	19.8
Nurses	0.9	0.9	0.9	0.9	—
Custodians	5.0	3.0	4.0	4.0	4.0
Social Workers	2.4	2.6	2.4	2.3	2.3
Media Specialists	—	—	—	—	—
Office Personnel	1.9	2.6	1.8	1.8	1.8
Total Staff	91.7	83.3	75.3	68.1	61.9
% Change over Previous Yr		-9.17%	-9.54%	-9.54%	-9.23%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,952,998.83	4,413,596.43	4,064,280.85	3,528,653.01	3,694,223.00
Benefits	1,639,686.34	1,568,193.31	1,415,435.67	1,227,242.78	1,325,703.00
Contracted Services	82,477.47	62,833.93	32,875.38	44,331.85	63,761.00
Supplies and Materials	27,729.28	55,125.61	13,709.10	32,312.70	55,304.59
Capital Outlay	4,444.46	1,264.50	1,264.50	1,159.12	-
Other	-	1,123.34	-	-	-
Total	6,707,336.38	6,102,137.11	5,527,565.49	4,833,699.46	5,138,991.59
% Change over Previous Yr		-9.02%	-9.42%	-12.55%	6.32%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

South High School

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	1936	1805	1795	1740	1720
Poverty	59.50%	59.50%	53.90%	55.25%	54.60%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	126.8	125.7	123.2	116.4	119.2
Principal/Assistant Principals	4.0	4.0	4.0	4.0	4.0
AEs/ESPs	37.8	34.4	31.7	36.1	38.4
Nurses	1.0	1.6	1.6	1.6	—
Custodians	9.0	9.0	7.0	7.0	7.0
Social Workers	4.5	4.0	4.0	4.0	4.0
Media Specialists	2.0	2.0	1.8	1.8	1.8
Office Personnel	22.7	20.0	18.7	13.1	13.2
Total Staff	207.7	200.7	192.0	184.0	187.6
% Change over Previous Yr		-3.37%	-4.34%	-4.18%	1.98%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	12,786,058.58	12,634,108.04	12,231,414.27	11,811,493.50	12,127,501.00
Benefits	4,240,661.96	4,276,636.89	4,187,935.83	4,158,846.47	4,350,203.00
Contracted Services	299,229.93	247,197.09	227,379.79	205,369.36	181,373.13
Supplies and Materials	337,480.59	366,748.25	243,051.02	158,710.07	944,107.44
Capital Outlay	132,866.27	59,991.29	25,590.09	27,302.08	1,900.00
Other	2,162.00	5,448.00	-	3,068.00	-
Total	17,798,459.33	17,590,129.56	16,915,371.00	16,364,789.48	17,605,084.57
% Change over Previous Yr		-1.17%	-3.84%	-3.25%	7.58%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Southwest High School

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	1953	1755	1815	1901	1966
Poverty	36.80%	36.80%	32.90%	39.06%	37.50%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	109.0	114.3	114.9	116.5	117.5
Principal/Assistant Principals	4.0	4.0	4.0	4.0	4.0
AEs/ESPs	20.4	22.3	30.2	34.1	35.9
Nurses	1.0	1.2	1.2	1.4	—
Custodians	9.0	9.0	10.0	9.0	10.0
Social Workers	2.6	2.6	3.0	3.8	3.8
Media Specialists	2.0	2.0	2.0	1.0	1.0
Office Personnel	9.5	9.8	9.5	9.0	11.0
Total Staff	157.5	165.2	174.8	178.8	183.2
% Change over Previous Yr		4.88%	5.81%	2.29%	2.50%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	11,148,256.92	11,254,355.03	11,774,341.74	11,878,975.52	11,911,178.00
Benefits	3,460,475.08	3,591,745.33	3,833,412.19	4,058,135.96	4,269,102.00
Contracted Services	267,210.71	298,470.83	255,504.47	245,234.15	182,998.00
Supplies and Materials	426,569.84	489,050.05	311,351.50	233,219.20	443,140.78
Capital Outlay	45,454.58	37,100.49	40,585.79	21,860.96	8,000.00
Other	14,107.80	6,285.00	7,578.96	5,642.98	2,000.00
Total	15,362,074.93	15,677,006.73	16,222,774.65	16,443,068.77	16,816,418.78
% Change over Previous Yr		2.05%	3.48%	1.36%	2.27%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Stadium View

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	55	68	68	68	68
Poverty	100.00%	100.00%	100.00%	100.00%	100.00%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	10.7	10.5	11.5	10.5	9.6
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	2.0	2.0	1.0	1.8	2.0
Nurses	—	—	—	—	—
Custodians	—	—	—	—	—
Social Workers	—	—	—	—	1.0
Media Specialists	—	—	—	—	0.3
Office Personnel	2.0	2.0	3.0	2.0	2.0
Total Staff	15.7	15.5	16.5	15.3	15.9
% Change over Previous Yr		-1.27%	6.45%	-7.58%	3.93%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,063,283.32	1,063,283.12	1,141,975.77	1,070,538.95	1,159,746.00
Benefits	330,832.41	351,769.30	357,484.79	340,966.86	408,144.00
Contracted Services	34,202.55	14,861.47	22,437.49	12,562.93	86,496.00
Supplies and Materials	49,328.03	29,628.38	20,590.81	8,163.66	52,852.80
Capital Outlay	5,511.00	-	-	531.50	-
Other	2,395.00	-	-	289.00	1,979.00
Total	1,485,552.31	1,459,542.27	1,542,488.86	1,433,052.90	1,709,217.80
% Change over Previous Yr		-1.75%	5.68%	-7.09%	19.27%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	651	637	607	586	499
Poverty	91.20%	91.20%	91.20%	90.22%	87.20%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	67.9	65.8	64.0	57.5	55.2
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	37.7	40.3	35.9	29.2	27.7
Nurses	0.9	0.7	0.7	0.7	—
Custodians	8.0	9.0	7.0	7.0	7.0
Social Workers	4.6	4.8	4.6	4.6	4.6
Media Specialists	1.0	1.0	—	—	—
Office Personnel	2.0	2.0	2.5	1.7	2.8
Total Staff	124.1	125.6	116.7	102.7	99.3
% Change over Previous Yr		1.23%	-7.08%	-12.05%	-3.28%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	7,069,997.13	6,876,482.22	6,446,394.81	5,861,732.24	6,053,318.00
Benefits	2,398,478.04	2,400,936.62	2,262,754.96	2,119,572.20	2,174,677.00
Contracted Services	54,211.88	55,631.23	63,079.92	70,904.53	65,517.45
Supplies and Materials	80,708.17	103,034.77	139,801.47	70,363.57	108,279.43
Capital Outlay	35,131.10	8,657.86	8,657.86	7,936.34	-
Other	-	-	-	-	-
Total	9,638,526.33	9,444,742.70	8,920,689.03	8,130,508.88	8,401,791.88
% Change over Previous Yr		-2.01%	-5.55%	-8.86%	3.34%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	336	265	270	270	255
Poverty	79.00%	79.00%	67.20%	66.17%	72.50%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	39.5	33.9	34.4	34.1	39.3
Principal/Assistant Principals	1.0	1.0	1.0	—	1.0
AEs/ESPs	39.5	41.5	43.5	43.5	47.5
Nurses	1.0	1.0	1.0	1.0	—
Custodians	—	—	—	—	2.0
Social Workers	3.0	3.0	3.0	2.9	2.9
Media Specialists	—	—	—	—	—
Office Personnel	4.3	4.3	3.5	2.5	2.6
Total Staff	88.3	84.7	86.4	84.0	95.3
% Change over Previous Yr		-4.07%	2.06%	-2.78%	13.41%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,819,108.58	4,620,716.82	4,508,957.13	4,699,412.34	5,009,825.00
Benefits	1,689,205.38	1,672,257.10	1,603,699.91	1,700,932.06	1,800,235.00
Contracted Services	78,144.31	27,116.39	28,889.90	27,398.97	37,077.34
Supplies and Materials	43,452.06	59,923.48	68,995.11	30,964.95	61,302.19
Capital Outlay	7,128.10	2,941.50	3,501.41	3,035.96	75,097.00
Other	-	-	-	-	-
Total	6,637,038.43	6,382,955.29	6,214,043.46	6,461,744.28	6,983,536.53
% Change over Previous Yr		-3.83%	-2.65%	3.99%	8.08%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Waite Park Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	430	431	430	408	401
Poverty	54.90%	54.90%	45.20%	47.28%	44.70%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	28.1	27.6	27.6	25.7	26.5
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	10.1	11.7	10.6	10.4	9.9
Nurses	0.4	0.6	0.5	0.5	—
Custodians	3.0	3.0	2.5	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	0.9
Office Personnel	3.1	3.3	2.8	2.6	2.6
Total Staff	47.6	49.2	46.9	44.7	44.4
% Change over Previous Yr		3.42%	-4.65%	-4.77%	-0.56%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,935,225.27	2,964,732.04	2,831,056.78	2,603,260.83	2,790,419.00
Benefits	989,302.40	1,041,786.63	977,450.83	898,484.48	1,001,886.00
Contracted Services	36,874.90	52,143.10	26,777.07	21,579.27	16,317.00
Supplies and Materials	24,040.00	37,894.47	17,916.23	21,262.00	27,692.53
Capital Outlay	4,607.29	1,877.28	843.00	772.75	-
Other	-	-	-	-	-
Total	3,990,049.85	4,098,433.52	3,854,043.91	3,545,359.33	3,836,314.53
% Change over Previous Yr		2.72%	-5.96%	-8.01%	8.21%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Washburn High School

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	1667	1580	1680	1635	1620
Poverty	42.60%	42.60%	37.50%	37.60%	37.90%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	105.3	107.9	101.6	90.9	94.6
Principal/Assistant Principals	3.0	3.0	3.0	3.0	3.0
AEs/ESPs	27.3	31.3	19.4	18.4	19.5
Nurses	1.0	1.2	1.2	1.0	—
Custodians	7.0	7.0	6.0	6.0	6.0
Social Workers	3.0	3.0	4.0	4.0	4.6
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	14.9	13.2	14.5	13.6	11.9
Total Staff	162.5	167.6	150.7	137.9	140.6
% Change over Previous Yr		3.15%	-10.10%	-8.50%	1.99%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	9,778,535.59	9,911,034.10	9,463,125.30	8,704,631.14	9,130,278.00
Benefits	3,200,483.67	3,395,092.31	3,184,199.36	2,993,881.89	3,277,917.00
Contracted Services	222,987.91	212,000.59	188,362.16	176,342.24	118,804.60
Supplies and Materials	235,036.02	284,695.74	214,243.54	179,614.20	452,477.30
Capital Outlay	167,624.31	58,060.23	43,015.78	33,607.65	6,394.99
Other	6,368.97	595.00	730.00	6,307.50	-
Total	13,611,036.47	13,861,477.97	13,093,676.14	12,094,384.62	12,985,871.89
% Change over Previous Yr		1.84%	-5.54%	-7.63%	7.37%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Webster Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	97	136	196	306	313
Poverty	70.00%	71.40%	55.80%	52.74%	51.20%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	10.9	15.3	17.3	22.0	25.2
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	3.0	6.8	8.4	9.9	10.2
Nurses	0.4	0.5	0.4	0.4	—
Custodians	—	—	2.0	2.0	2.0
Social Workers	0.8	0.8	1.0	1.0	1.0
Media Specialists	—	—	—	—	—
Office Personnel	1.6	1.6	1.6	1.6	1.8
Total Staff	17.7	26.0	31.7	37.9	41.2
% Change over Previous Yr		46.54%	22.04%	19.56%	8.66%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	1,090,733.37	1,545,243.62	1,844,592.78	2,097,767.91	2,573,755.00
Benefits	366,705.01	526,350.46	645,823.27	734,419.40	925,541.00
Contracted Services	28,252.98	39,099.04	38,082.38	39,747.56	33,669.65
Supplies and Materials	39,816.67	43,018.06	48,554.73	49,752.84	52,068.32
Capital Outlay	3,954.99	-	1,699.56	-	-
Other	-	-	1,731.87	-	-
Total	1,529,463.02	2,153,711.18	2,580,484.59	2,921,687.71	3,585,033.97
% Change over Previous Yr		40.81%	19.82%	13.22%	22.70%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	374	243	315	271	255
Poverty	96.70%	96.70%	80.10%	91.28%	95.20%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	30.0	26.0	27.0	24.8	24.7
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	9.0	4.6	3.0	6.0	3.8
Nurses	0.4	0.5	0.5	0.5	—
Custodians	—	—	—	—	—
Social Workers	1.0	1.0	2.0	2.0	2.0
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	5.0	3.5	3.5	4.0	3.6
Total Staff	47.4	37.6	38.0	39.3	36.1
% Change over Previous Yr		-20.62%	1.00%	3.47%	-8.26%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	2,639,410.69	2,384,610.55	2,439,193.29	2,519,454.98	2,490,184.00
Benefits	816,777.64	768,391.14	798,228.01	821,311.69	895,333.00
Contracted Services	28,279.98	44,393.44	106,456.46	94,029.77	59,079.46
Supplies and Materials	30,420.54	36,006.79	60,822.05	23,508.73	38,681.77
Capital Outlay	32,648.86	-	3,350.31	623.86	-
Other	1,451.10	1,747.00	155.60	420.00	-
Total	3,548,988.81	3,235,148.92	3,408,205.72	3,459,349.03	3,483,278.23
% Change over Previous Yr		-8.84%	5.35%	1.50%	0.69%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) 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	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	580	601	550	537	503
Poverty	69.20%	69.20%	67.30%	76.12%	75.50%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	48.8	51.6	45.7	43.7	43.5
Principal/Assistant Principals	2.0	2.0	2.0	2.0	2.0
AEs/ESPs	20.8	18.7	13.2	12.1	14.8
Nurses	0.6	0.8	0.8	0.8	—
Custodians	4.0	4.0	4.0	4.0	4.0
Social Workers	2.0	1.8	1.9	1.4	2.0
Media Specialists	1.0	1.0	1.0	1.0	1.0
Office Personnel	4.5	3.6	3.9	2.9	1.8
Total Staff	83.7	83.5	72.5	67.8	69.2
% Change over Previous Yr		-0.25%	-13.23%	-6.42%	1.96%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	4,516,437.81	4,708,653.54	4,228,185.09	4,166,821.30	4,326,411.00
Benefits	1,439,820.52	1,595,548.98	1,428,203.25	1,428,467.41	1,553,765.00
Contracted Services	104,448.53	101,735.03	85,756.75	58,449.82	43,150.00
Supplies and Materials	32,855.46	25,861.93	33,173.61	48,475.55	38,895.14
Capital Outlay	16,791.79	5,603.73	5,603.73	5,136.76	-
Other	270.00	333.34	-	-	-
Total	6,110,624.11	6,437,736.55	5,780,922.44	5,707,350.84	5,962,221.14
% Change over Previous Yr		5.35%	-10.20%	-1.27%	4.47%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.

Windom Elementary

Projected Enrollment/Poverty Summary

School Demographic	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	527	571	587	592	591
Poverty	51.40%	51.40%	39.80%	40.45%	34.30%

Staffing Summary

Staffing	2015-16	2016-17	2017-18	2018-19	2019-20
Teachers	35.0	36.1	36.3	35.6	35.5
Principal/Assistant Principals	1.0	1.0	1.0	1.0	1.0
AEs/ESPs	8.9	9.6	8.4	6.4	6.5
Nurses	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	1.0
Office Personnel	2.0	2.0	2.0	2.0	2.0
Total Staff	52.5	54.3	53.3	50.6	50.0
% Change over Previous Yr		3.43%	-1.88%	-5.03%	-1.25%

Department Budget

Fund 01	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted
Salary	3,193,822.67	3,208,995.77	3,231,815.63	3,201,669.23	3,293,826.00
Benefits	1,054,216.28	1,133,037.16	1,103,066.79	1,081,839.52	1,184,365.00
Contracted Services	58,188.66	50,974.64	32,267.39	28,186.83	13,320.00
Supplies and Materials	23,702.71	14,398.06	10,958.58	8,820.93	4,690.40
Capital Outlay	1,352.86	1,264.50	1,264.50	1,159.12	-
Other	7,370.00	553.34	-	-	-
Total	4,338,653.17	4,409,223.48	4,379,372.89	4,321,675.63	4,496,201.40
% Change over Previous Yr		1.63%	-0.68%	-1.32%	4.04%

Notes:

Completed years show actual expenses for the year. Current year (2019-2020) shows the budgeted amounts for the year. Salaries for school staff are based on averages.



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:

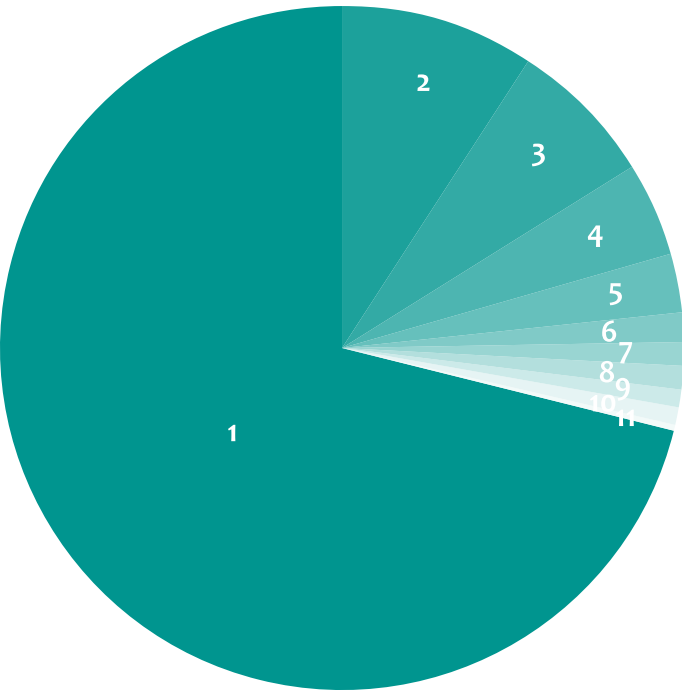
- 1. State Education Finance Appropriations (funded with state-collected taxes)
 - A. General Education Aid - The largest share of the education finance appropriation, general education aid, is intended to provide the basic financial support for the education program.
 - B. Categorical Aids - Categorical 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 2019-20

- 1 | Basic — 71.3%
- 2 | Referendum Revenue — 9.9%
- 3 | Compensatory — 6.7%
- 4 | Local Optional — 4.4%
- 5 | Operating Capital — 2.6%
- 6 | Equity — 1.3%
- 7 | Sparsity — 1.2%
- 8 | Other* — 0.9%
- 9 | Extended Time — 0.7%
- 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 2020, the basic formula allowance is \$6,438. School districts and charter schools will receive \$6.0 billion in basic formula allowance revenue in FY 2020.

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. This levy expired after FY 2018 and raises \$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%
2019-20	\$6,438	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 2019, charter schools will receive \$16 per adjusted pupil unit. 135 districts and all charter schools qualify for a total of \$40.6 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 \$12.4 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 (\$1,767 for FY 2019) of the current year formula allowance times the difference between the current year and previous year weighted pupil count. 177 districts and 30 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). 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 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 \$619.4 million in basic skills revenue, which includes \$562.2 million in compensatory revenue and \$57.2 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. 105 districts and all charter schools receive a total of \$28.3 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. \$71.8 million of transportation sparsity revenue is divided among 306 districts and 63 charter schools, with revenue amounts up to \$2,212 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 2019 is \$24,241; in FY 2019 it will increase to \$24,241; and in FY 2020 it will increase to \$22,912. Operating capital revenue ranges from \$191 to \$243 per adjusted pupil unit per district and totals \$215.9 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 \$112.4 million, with revenue amounts ranging from \$50 to \$168 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. 159 school districts qualify for \$16.6 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 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. \$30.2 million of transition revenue is divided among 200 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 - \$1,578 for FY 2019) equalized at \$290,000. Districts that qualify for sparsity revenue are not subject to the third tier revenue limit of \$1,578 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 \$1,578 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 2019, the standard cap is \$1,985. 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 2019, 331 school districts have referendum authority totaling \$835.4 million in revenue, with amounts up to \$3,846 per pupil unit. Some districts with referendum revenue receive referendum equalization aid, which totals \$145 million statewide (and is included in the \$835.4 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 2019, an estimated 314 districts chose to access local optional revenue. Total local optional revenue is projected to be \$370.8 million - \$318.3 million coming from local levy and \$52.5 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 \$24,241 for FY 2019. 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 \$242 ($0.01 \times \$24,241$) 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 32 percent of its revenue locally ($\$7,870 / \$24,241 = 0.32$), 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 2019, 131 districts qualify for \$105 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]

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]

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]

In addition to the Safe Schools Levy, \$25 million in one-time funding for school safety grants was approved by the legislature to be used for violence prevention and facility improvements.

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 16,500 students will be awarded scholarships in fiscal year 2019. 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 2018-19, 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 \$26.4 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 (\$6,438 for FY 2020) 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 2019, districts must certify a levy at a tax rate of .312018 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 \$1.30 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]

Capital Plan

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
1225 - 1225 North 7th		\$100,000		\$100,000
1225 - 1225 North 7th: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
ANDE - Andersen		\$120,000	\$1,025,000	\$1,145,000
ANDE - Andersen: Carpet Replacement: 379 Interior Surfaces			\$100,000	\$100,000
ANDE - Andersen: Ceiling tile replacement: 379 Interior Surfaces			\$300,000	\$300,000
ANDE - Andersen: gym floor refinish (B): 379 Interior Surfaces			\$25,000	\$25,000
ANDE - Andersen: Replace air handling units: 380 Mechanical Systems			\$400,000	\$400,000
ANDE - Andersen: VCT Tile replacement: 379 Interior Surfaces			\$200,000	\$200,000
ANDE - Andersen: Surveillance system: LTFM-Security-GO 20190726		\$100,000		\$100,000
ANDE - Andersen: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000
ANTH - Anthony		\$2,116,000	\$800,000	\$2,916,000
ANTH - Anthony: Replace air handling units: 380 Mechanical Systems			\$300,000	\$300,000
ANTH - Anthony: replace cabinet unit heaters: 380 Mechanical Systems			\$150,000	\$150,000
ANTH - Anthony: Replace unit ventilators: 380 Mechanical Systems			\$350,000	\$350,000
ANTH - Anthony: Student safety project		\$2,016,000		\$2,016,000
ANTH - Anthony: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
ANWA - Anwatin		\$104,000	\$700,000	\$804,000
ANWA - Anwatin: Auditorium lighting and electrical: 370 Electrical			\$500,000	\$500,000
ANWA - Anwatin: Lighting Upgrades: 370 Electrical			\$200,000	\$200,000
ANWA - Anwatin: Student safety project		\$84,000		\$84,000
ANWA - Anwatin: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000
ARMA - Armatage		\$20,000	\$405,000	\$425,000
ARMA - Armatage: replace cabinet unit heaters: 380 Mechanical Systems			\$105,000	\$105,000
ARMA - Armatage: Section A replace select areas and flashing: 383 Roof Systems			\$300,000	\$300,000
ARMA - Armatage: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
BANC - Bancroft		\$100,000	\$200,000	\$300,000
BANC - Bancroft: wood doors and frames: 369 Building Hardware and Equipment			\$200,000	\$200,000
BANC - Bancroft: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
BETH - Bethune	\$2,214,555	\$50,000	\$140,000	\$2,404,555
BETH - Bethune: Elevator modernization: 369 Building Hardware and Equipment			\$140,000	\$140,000
BETH - Bethune: Full-service community schools (FSCS)	\$2,214,555			\$2,214,555
BETH - Bethune: Intercom replacement: LTFM-Security-GO 20190726		\$50,000		\$50,000
BRYN - Bryn Mawr		\$104,000	\$570,000	\$674,000
BRYN - Bryn Mawr: AHU replacement - air handling unit #10: 380 Mechanical Systems			\$100,000	\$100,000
BRYN - Bryn Mawr: AHU Replacement: 380 Mechanical Systems			\$100,000	\$100,000
BRYN - Bryn Mawr: Flooring: 379 Interior Surfaces			\$200,000	\$200,000
BRYN - Bryn Mawr: gym floor refinish: 379 Interior Surfaces			\$30,000	\$30,000
BRYN - Bryn Mawr: Replace hot water cabinet unit heaters: 380 Mechanical Systems			\$15,000	\$15,000
BRYN - Bryn Mawr: Student safety project		\$84,000		\$84,000
BRYN - Bryn Mawr: VCT Tile replacement: 379 Interior Surfaces			\$125,000	\$125,000
BRYN - Bryn Mawr: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000
BURR - Burroughs		\$535,137	\$827,214	\$1,362,351
BURR - Burroughs: Clock System: 369 Building Hardware and Equipment			\$177,214	\$177,214
BURR - Burroughs: Fire Alarm: 369 Building Hardware and Equipment			\$375,000	\$375,000
BURR - Burroughs: Kitchen upgrade		\$485,137		\$485,137
BURR - Burroughs: PA System: 369 Building Hardware and Equipment			\$275,000	\$275,000
BURR - Burroughs: Intercom replacement: LTFM-Security-GO 20190726		\$50,000		\$50,000

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
CITY - Cityview	\$1,000,000	\$100,000	\$25,000	\$1,125,000
CITY - Cityview: Full-service community schools (FSCS)	\$1,000,000			\$1,000,000
CITY - Cityview: Intrusion Alarm System: 369 Building Hardware and Equipment			\$25,000	\$25,000
CITY - Cityview: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
DAVI - Davis		\$50,000	\$200,000	\$250,000
DAVI - Davis: Remove and replace carpet in multiple rooms: 379 Interior Surfaces			\$200,000	\$200,000
DAVI - Davis: Camera replacement: LTFM-Security-GO 20190726		\$50,000		\$50,000
DOWL - Dowling		\$100,000	\$675,000	\$775,000
DOWL - Dowling: Replace air handling units: 380 Mechanical Systems			\$300,000	\$300,000
DOWL - Dowling: replace boiler header valves and piping: 380 Mechanical Systems			\$250,000	\$250,000
DOWL - Dowling: replace cabinet unit heaters: 380 Mechanical Systems			\$125,000	\$125,000
DOWL - Dowling: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
EDIS - Edison		\$50,000		\$50,000
EDIS - Edison: Intercom replacement: LTFM-Security-GO 20190726		\$50,000		\$50,000
EMER - Emerson		\$100,000	\$500,000	\$600,000
EMER - Emerson: elevator: 369 Building Hardware and Equipment			\$500,000	\$500,000
EMER - Emerson: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
ERIC - Ericsson		\$277,500	\$1,272,000	\$1,549,500
ERIC - Ericsson: Carpet Replacement: 379 Interior Surfaces			\$83,000	\$83,000
ERIC - Ericsson: Ceiling tile replacement: 379 Interior Surfaces			\$25,000	\$25,000
ERIC - Ericsson: gym floor refinish: 379 Interior Surfaces			\$29,000	\$29,000
ERIC - Ericsson: Replace 18 cabinet unit heaters: 380 Mechanical Systems			\$135,000	\$135,000
ERIC - Ericsson: replace roof: 383 Roof Systems			\$900,000	\$900,000
ERIC - Ericsson: Replace steam AHU #3: 380 Mechanical Systems			\$100,000	\$100,000
ERIC - Ericsson: Student safety project		\$157,500		\$157,500
ERIC - Ericsson: Intrusion Alarm System: LTFM-Security-GO 20190726		\$50,000		\$50,000
ERIC - Ericsson: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000
ERIC - Ericsson: Intercom replacement: LTFM-Security-GO 20190726		\$50,000		\$50,000
FIEL - Field		\$2,933,413	\$1,654,000	\$4,587,413
FIEL - Field: AHU replacement - replace 9: 380 Mechanical Systems			\$650,000	\$650,000
FIEL - Field: Carpet Replacement: 379 Interior Surfaces			\$150,000	\$150,000
FIEL - Field: gym floor refinish: 379 Interior Surfaces			\$29,000	\$29,000
FIEL - Field: Kitchen upgrade		\$2,652,413		\$2,652,413
FIEL - Field: Remove or replace hot water uninvent asset ID# 15865. Also unit vents (#15866,15867): 380 Mechanical Systems			\$105,000	\$105,000
FIEL - Field: Replace air handling units: 380 Mechanical Systems			\$550,000	\$550,000
FIEL - Field: Replace all hot water cabinet unit heaters - total of 11.: 380 Mechanical Systems			\$170,000	\$170,000
FIEL - Field: Student safety project		\$231,000		\$231,000
FIEL - Field: Intercom replacement: LTFM-Security-GO 20190726		\$50,000		\$50,000

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
FOLW - Folwell	\$2,124,797	\$20,000	\$1,075,245	\$3,220,042
FOLW - Folwell: Chiller - add second chiller as required to address design load : 380 Mechanical Systems			\$250,000	\$250,000
FOLW - Folwell: Chiller upgrade: 380 Mechanical Systems			\$250,000	\$250,000
FOLW - Folwell: Clock System : 369 Building Hardware and Equipment			\$120,245	\$120,245
FOLW - Folwell: Fire Alarm: 369 Building Hardware and Equipment			\$455,000	\$455,000
FOLW - Folwell: Kitchen upgrade	\$748,000			\$748,000
FOLW - Folwell: MN School Safety Grant match	\$1,376,797			\$1,376,797
FOLW - Folwell: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000
FRAN - Franklin		\$25,000		\$25,000
FRAN - Franklin: Intrusion Alarm System: LTFM-Security-GO 20190726		\$25,000		\$25,000
GREE - Green	\$1,000,000		\$225,000	\$1,225,000
GREE - Green: Access Control System (Card and Remote): 369 Building Hardware and Equipment			\$125,000	\$125,000
GREE - Green: Full-service community schools (FSCS)	\$1,000,000			\$1,000,000
GREE - Green: Intrusion Alarm System: 369 Building Hardware and Equipment			\$25,000	\$25,000
GREE - Green: Surveillance System : 369 Building Hardware and Equipment			\$75,000	\$75,000
HALE - Hale		\$20,000		\$20,000
HALE - Hale: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000
HALL - Hall		\$20,000		\$20,000
HALL - Hall: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000
HAMI - Hamilton		\$25,000		\$25,000
HAMI - Hamilton: Intrusion Alarm System : LTFM-Security-GO 20190726		\$25,000		\$25,000
HENR - Henry		\$100,000		\$100,000
HENR - Henry: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
HIAW - Hiawatha			\$77,500	\$77,500
HIAW - Hiawatha: Carpet Replacement: 379 Interior Surfaces			\$47,500	\$47,500
HIAW - Hiawatha: gym floor refinish: 379 Interior Surfaces			\$30,000	\$30,000
JEFF - Jefferson		\$100,000		\$100,000
JEFF - Jefferson: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
JOHN - Johnson		\$73,500	\$225,000	\$298,500
JOHN - Johnson: Intrusion Alarm System: 369 Building Hardware and Equipment			\$25,000	\$25,000
JOHN - Johnson: Replace water heaters: 381 Plumbing			\$200,000	\$200,000
JOHN - Johnson: Student safety project		\$73,500		\$73,500
JORD - Jordan		\$241,500	\$656,487	\$897,987
JORD - Jordan: Remove and replace the carpet in room# 179, 181, 182, 170, 183, 184, 182a, 182b, 145,146,148,150,278,273,246,247,252,278b,280,281: 379 Interior Surfaces			\$173,487	\$173,487
JORD - Jordan: Student safety project		\$241,500		\$241,500
JORD - Jordan: VCT Tile replacement: 379 Interior Surfaces			\$133,000	\$133,000
JORD - Jordan: VCT tiles replacement. 54000 sq.ft.: 379 Interior Surfaces			\$350,000	\$350,000
KEEW - Keewaydin			\$282,000	\$282,000
KEEW - Keewaydin: Carpet Replacement: 379 Interior Surfaces			\$52,000	\$52,000
KEEW - Keewaydin: Paint, wall repair and signage: 379 Interior Surfaces			\$30,000	\$30,000
KEEW - Keewaydin: Replace chiller condenser coils: 380 Mechanical Systems			\$200,000	\$200,000
KENW - Kenwood		\$1,961,603	\$200,000	\$2,161,603
KENW - Kenwood: Lunchroom/kitchen upgrade		\$1,941,603		\$1,941,603
KENW - Kenwood: Mechanical systems upgrades: 380 Mechanical Systems			\$200,000	\$200,000
KENW - Kenwood: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
LANE - Laney			\$650,000	\$650,000
LANE - Laney: Chiller replacement: 380 Mechanical Systems			\$500,000	\$500,000
LANE - Laney: Replace water heaters: 381 Plumbing			\$150,000	\$150,000
LIND - Lind		\$362,500	\$25,000	\$387,500
LIND - Lind: Intrusion Alarm System: 369 Building Hardware and Equipment			\$25,000	\$25,000
LIND - Lind: Student safety project		\$262,500		\$262,500
LIND - Lind: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
LONG - Longfellow		\$100,000		\$100,000
LONG - Longfellow: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
LORI - Loring		\$20,000		\$20,000
LORI - Loring: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000
LYND - Lyndale			\$1,950,000	\$1,950,000
LYND - Lyndale: Cabinet Unit Heater replacements: 380 Mechanical Systems			\$1,750,000	\$1,750,000
LYND - Lyndale: Replace supply fans and units: 380 Mechanical Systems			\$200,000	\$200,000

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
MULT - Multiple sites		\$35,490,000	\$15,559,626	\$51,049,626
MULT - Multiple sites: building hardware and equipment: 369 Building Hardware and Equipment			\$852,131	\$852,131
MULT - Multiple sites: District FF&E		\$2,550,000		\$2,550,000
MULT - Multiple sites: emerging issues for roof replacement: 383 Roof Systems			\$2,177,806	\$2,177,806
MULT - Multiple sites: Fleet replacement		\$1,500,000		\$1,500,000
MULT - Multiple sites: general lighting and panel replacement: 370 Electrical			\$54,430	\$54,430
MULT - Multiple sites: general replacements and painting: 379 Interior Surfaces			\$3,667,070	\$3,667,070
MULT - Multiple sites: Off-plan projects		\$1,500,000		\$1,500,000
MULT - Multiple sites: parking area emerging issues: 384 Site Projects			\$371,062	\$371,062
MULT - Multiple sites: replace components for emerging issues: 381 Plumbing			\$197,617	\$197,617
MULT - Multiple sites: Technology - district-wide		\$15,000,000		\$15,000,000
MULT - Multiple sites: Technology - transportation modernization		\$2,000,000		\$2,000,000
MULT - Multiple sites: Trade shops-deferred maintenance		\$8,000,000		\$8,000,000
MULT - Multiple sites: Various mechanical elements: 380 Mechanical Systems			\$3,338,775	\$3,338,775
MULT - Multiple sites: Building envelope replacements: 368 Building Envelope			\$1,452,187	\$1,452,187
MULT - Multiple sites: LTFM project overhead: 382 Professional Services and Salary			\$3,448,548	\$3,448,548
MULT - Multiple sites: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$4,940,000		\$4,940,000

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
NEAS - Northeast		\$20,000		\$20,000
NEAS - Northeast: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000
NORT - North	\$1,058,961	\$100,000		\$1,158,961
NORT - North: Lunchroom/kitchen upgrade	\$1,058,961			\$1,058,961
NORT - North: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
NSTA - North Star		\$25,000		\$25,000
NSTA - North Star: Intrusion Alarm System: LTFM-Security-GO 20190726		\$25,000		\$25,000
NUTR - Nurtrition Center		\$125,000		\$125,000
NUTR - Nurtrition Center: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
NUTR - Nurtrition Center: Intrusion Alarm System: LTFM-Security-GO 20190726		\$25,000		\$25,000
OLSO - Olson		\$50,000	\$137,500	\$187,500
OLSO - Olson: Replace steam cabinet unit heaters: 380 Mechanical Systems			\$137,500	\$137,500
OLSO - Olson: Intercom replacement: LTFM-Security-GO 20190726		\$50,000		\$50,000
PAGE - Page		\$2,968,700	\$250,000	\$3,218,700
PAGE - Page: Miscellaneous Plumbing: 381 Plumbing			\$200,000	\$200,000
PAGE - Page: MN School Safety Grant match		\$2,968,700		\$2,968,700
PAGE - Page: Pipe replace insulation: 380 Mechanical Systems			\$50,000	\$50,000
PILL - Pillsbury		\$125,000	\$250,000	\$375,000
PILL - Pillsbury: Panel boards: MCC#1and 2. Panel DP1 needs replacement. All located pent-house.: 370 Electrical			\$250,000	\$250,000
PILL - Pillsbury: Student safety project		\$105,000		\$105,000
PILL - Pillsbury: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
PRAT - Pratt		\$100,000	\$362,500	\$462,500
PRAT - Pratt: replace cabinet unit heaters: 380 Mechanical Systems			\$107,500	\$107,500
PRAT - Pratt: Replace unit ventilators: 380 Mechanical Systems			\$105,000	\$105,000
PRAT - Pratt: sound equipment: 369 Building Hardware and Equipment			\$150,000	\$150,000
PRAT - Pratt: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
ROOS - Roosevelt		\$100,000	\$700,000	\$800,000
ROOS - Roosevelt: Replace air handling units: 380 Mechanical Systems			\$200,000	\$200,000
ROOS - Roosevelt: Replace fan units: 380 Mechanical Systems			\$200,000	\$200,000
ROOS - Roosevelt: Replace unit ventilators: 380 Mechanical Systems			\$300,000	\$300,000
ROOS - Roosevelt: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
SANF - Sanford		\$25,000		\$25,000
SANF - Sanford: Intrusion Alarm System: LTFM-Security-GO 20190726		\$25,000		\$25,000
SEWA - Seward		\$75,000	\$180,000	\$255,000
SEWA - Seward: Replace air handling units: 380 Mechanical Systems			\$100,000	\$100,000
SEWA - Seward: replace cabinet unit heaters: 380 Mechanical Systems			\$80,000	\$80,000
SEWA - Seward: Intrusion Alarm System: LTFM-Security-GO 20190726		\$25,000		\$25,000
SEWA - Seward: Intercom replacement: LTFM-Security-GO 20190726		\$50,000		\$50,000
SHER - Sheridan		\$100,000	\$290,000	\$390,000
SHER - Sheridan: Doors and frames: 369 Building Hardware and Equipment			\$140,000	\$140,000
SHER - Sheridan: FA, Clocks, PA: 369 Building Hardware and Equipment			\$150,000	\$150,000
SHER - Sheridan: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
SOUT - South		\$45,000		\$45,000
SOUT - South: Intrusion Alarm System: LTFM-Security-GO 20190726		\$25,000		\$25,000
SOUT - South: Camera replacement: LTFM-Security-GO 20190726		\$20,000		\$20,000

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
SULL - Sullivan	\$445,436	\$100,000	\$880,000	\$1,425,436
SULL - Sullivan: HVAC upgrades	\$445,436			\$445,436
SULL - Sullivan: Replace bradley wash stations: 381 Plumbing			\$80,000	\$80,000
SULL - Sullivan: S-01, 02, 03, 04, 05, 06, 07, 12, 1990 breakdown of cabinets and insulation on all units.: 380 Mechanical Systems			\$800,000	\$800,000
SULL - Sullivan: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
SWES - Southwest		\$25,000	\$200,000	\$225,000
SWES - Southwest: Replace fuel oil pipes and pumps: 380 Mechanical Systems			\$200,000	\$200,000
SWES - Southwest: Intrusion Alarm System: LTFM-Security-GO 20190726		\$25,000		\$25,000
TRAN - Transportation Center		\$125,000	\$25,000	\$150,000
TRAN - Transportation Center: Sealcoat/Crack fill parking lot : 384 Site Projects			\$25,000	\$25,000
TRAN - Transportation Center: Intrusion Alarm System: LTFM-Security-GO 20190726		\$25,000		\$25,000
TRAN - Transportation Center: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
TUTT - Tuttle		\$25,000	\$295,000	\$320,000
TUTT - Tuttle: Carpet/VCT - classrooms, media center: 379 Interior Surfaces			\$30,000	\$30,000
TUTT - Tuttle: Paint, wall repair and signage: 379 Interior Surfaces			\$20,000	\$20,000
TUTT - Tuttle: replace cabinet unit heaters: 380 Mechanical Systems			\$45,000	\$45,000
TUTT - Tuttle: Replace fan units: 380 Mechanical Systems			\$200,000	\$200,000
TUTT - Tuttle: Intrusion Alarm System: LTFM-Security-GO 20190726		\$25,000		\$25,000
WAIT - Waite Park		\$100,000	\$200,000	\$300,000
WAIT - Waite Park: elevator: 369 Building Hardware and Equipment			\$200,000	\$200,000
WAIT - Waite Park: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
WASH - Washburn		\$50,000		\$50,000
WASH - Washburn: Intercom replacement: LTFM-Security-GO 20190726		\$50,000		\$50,000
WEBS - Webster			\$250,000	\$250,000
WEBS - Webster: replace Section A on north end: 383 Roof Systems			\$250,000	\$250,000

Capital Fund FY 19-20

	COP	GO	LTFM	Grand Total
WHIT - Whittier		\$50,000	\$150,000	\$200,000
WHIT - Whittier: Carpet Replacement: 379 Interior Surfaces			\$150,000	\$150,000
WHIT - Whittier: Intercom replacement: LTFM-Security-GO 20190726		\$50,000		\$50,000
WILD - Wilder			\$368,000	\$368,000
WILD - Wilder: Concrete surfaces - sidewalks 12 panels: 384 Site Projects			\$10,000	\$10,000
WILD - Wilder: Replace AHU (16) and RTU (1): 380 Mechanical Systems			\$200,000	\$200,000
WILD - Wilder: Replace asphalt parking lot: 384 Site Projects			\$78,000	\$78,000
WILD - Wilder: Replace bradley wash stations: 381 Plumbing			\$80,000	\$80,000
WIND - Windom		\$100,000	\$430,000	\$530,000
WIND - Windom: Chiller replacement: 380 Mechanical Systems			\$200,000	\$200,000
WIND - Windom: Doors and frames: 369 Building Hardware and Equipment			\$200,000	\$200,000
WIND - Windom: sound equipment: 369 Building Hardware and Equipment			\$30,000	\$30,000
WIND - Windom: Camera and Intercom replacement: LTFM-Security-GO 20190726		\$100,000		\$100,000
Grand Total	\$7,843,749	\$49,852,854	\$34,887,072	\$92,583,675



Bond fund Summary

Bond Issues Outstanding for the 2019-20 Fiscal Year

Description of Debt	Issued	Maturity	Principal Interest Rate	Amount of Original Issue	Issue of (Redeemed)	Sinking Fund	Anticipated outstanding at 6/30/2021
Gen Oblg Bldg Series 2009C	Dec-09	Dec-25	1.15%	17,200,000	-	(10,236,618)	6,963,382
COP's, Series 2010A	Dec-10	Apr-36	6.50%	12,990,000	-	-	12,990,000
COP's, Series 2010B	Dec-10	Apr-30	1.4%-6.5%	28,235,000	(11,270,000)	-	16,965,000
Gen Obligation Series 2010D	Dec-10	Feb-21	2.0%-4.0%	7,750,000	(7,330,000)	-	420,000
Gen Oblg Bldg Series 2010E	Dec-10	Dec-25	5.13%	19,785,000	-	(11,159,817)	8,625,183
Refunding COP's Series 2011A	Jul-11	Feb-20	2.0% -5.0%	31,255,000	(31,255,000)	-	-
Gen Oblg Rfnd Series 2011B	Jul-11	Feb-20	2.0% - 4.0%	10,525,000	(10,525,000)		
Gen Obligation Series 2011C	Dec-11	Feb-27	3.0% - 4.0%	16,770,000	(10,675,000)		6,095,000
Gen Oblg Bldg Series 2011D	Dec-11	Dec-25	3.80%	4,260,000		(2,549,505)	1,710,495
Refunding COP's Series 2011F	Dec-11	Feb-23	2.0% - 3.2%	19,705,000	(13,690,000)		6,015,000
Gen Obligation Series 2012A	Dec-12	Feb-33	2.0% - 3.0%	21,220,000	(8,380,000)		12,840,000
Alt Facilities Series 2012B	Dec-12	Feb-33	2.0% - 3.0%	18,550,000	(5,975,000)		12,575,000
Gen Oblg Rfnd Series 2012D	Dec-12	Feb-22	3.0% -4.0%	9,285,000	(6,925,000)		2,360,000
Gen Oblg Rfnd Series 2012E	Dec-12	Feb-22	2.00%	16,530,000	(12,135,000)		4,395,000
Gen Obligation Series 2013A	Dec-13	Feb-29	3.0% -4.0%	20,525,000	(9,215,000)		11,310,000
Alt Facilities Series 2013B	Dec-13	Feb-34	4.0%-5.0%	38,090,000	(8,010,000)		30,080,000
Refunding COP's Series 2013D	Dec-13	Feb-21	5.00%	41,125,000	(38,440,000)		2,685,000
Gen Obligation Series 2014A	Dec-14	Feb-30	2.0%-3.0%	21,840,000	(9,145,000)		12,695,000
Alt Facilities Series 2014B	Dec-14	Feb-30	3.0%-4.0%	45,270,000	(12,330,000)		32,940,000
Gen Oblg Rfnd Series 2014A	Dec-14	Feb-23	2.0%-5.0%	11,300,000	(6,560,000)		4,740,000
COP's Series 2014D	Dec-14	Feb-30	4.0%-5.0%	125,570,000	(31,010,000)		94,560,000
Gen Obligation Series 2015A	Dec-15	Feb-31	2.34%	21,275,000	(7,435,000)		13,840,000
Alt Facilities Series 2015B	Dec-15	Feb-31	2.51%	34,755,000	(7,370,000)		27,385,000

Bond Issues Outstanding for the 2019-20 Fiscal Year

Description of Debt	Issued	Maturity	Principal Interest Rate	Amount of Original Issue	Issue of (Redeemed)	Sinking Fund	Anticipated outstanding at 6/30/2021
Gen Oblig Rfnd Series 2015C	Dec-15	Feb-24	1.69%	10,830,000	(4,845,000)		5,985,000
COP's Series 2015D	Dec-15	Feb-31	2.67%	44,475,000	(9,915,000)		34,560,000
Gen Obligation Series 2016A	Dec-16	Feb-37	5.00%	41,905,000	(6,515,000)		35,390,000
Lg Term Fac Maint Series 2016B	Dec-16	Feb-35	4.0%-5.0%	51,910,000	(5,310,000)		46,600,000
COP's Series 2016C	Dec-16	Feb-32	5.00%	22,025,000	(2,590,000)		19,435,000
Gen Obligation Series 2017A	Dec-17	Feb-33	4.0%-5.0%	28,895,000	(5,075,000)		23,820,000
Lg Term Fac Maint Series 2017B	Dec-17	Feb-38	4.0%-5.0%	51,565,000	(4,910,000)		46,655,000
COP's Series 2017C	Dec-17	Feb-33	4.0%-5.0%	38,565,000	(3,515,000)		35,050,000
Gen Obligation Series 2018A	Dec-18	Feb-39	4.0%-5.0%	40,395,000	(2,885,000)		37,510,000
Lg Term Fac Maint Series 2018B	Dec-18	Feb-38	4.0%-5.0%	51,275,000	(1,310,000)		49,965,000
Gen Obligation Series 2019A	Dec-19	Feb-40	5.00%	43,490,000	43,490,000		86,980,000
Lg Term Fac Maint Series 2019B	Dec-19	Feb-38	5.00%	30,030,000	30,030,000		60,060,000
COP's Series 2019C	Dec-19	Feb-35	5.00%	6,905,000	6,905,000		13,810,000



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 \$2.80 for secondary (High School and Jr. High School) and \$2.50 or \$2.40 for elementary level for FY 19-20. 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.
- Since the Fall of 2012, we have installed Market Cart Salad Bars in all schools.
- 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 2018-19 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 2022-23

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20	FORECAST 2020-21	FORECAST 2021-22	FORECAST 2022-23
Revenue by source								
State Sources	\$778,305	\$800,128	\$762,722	\$692,545	\$758,425	\$737,897	\$729,622	\$741,981
Federal Sources	\$18,833,351	\$19,673,753	\$19,186,298	\$18,341,094	\$19,010,238	\$18,845,877	\$19,574,149	\$20,060,555
Other	\$2,899,230	\$2,360,873	\$1,949,783	\$3,029,195	\$2,559,770	\$3,191,228	\$2,926,731	\$2,892,576
Total Food Service Fund	\$22,510,886	\$22,834,754	\$21,898,803	\$22,062,834	\$22,328,433	\$22,775,002	\$23,230,502	\$23,695,112
Expenditures by object								
Salaries	\$6,444,868	\$7,194,586	\$7,191,161	\$7,801,217	\$9,160,780	\$9,389,800	\$9,624,544	\$9,865,158
Employee Benefits	\$1,943,224	\$2,191,217	\$2,280,634	\$2,691,694	\$3,294,690	\$3,380,328	\$3,464,836	\$3,551,457
Purchased Services	\$1,670,140	\$1,298,289	\$1,242,557	\$675,190	\$1,633,704	\$1,183,817	\$1,167,237	\$1,167,237
Supplies & Materials	\$11,301,644	\$11,243,468	\$10,455,254	\$10,883,786	\$8,064,259	\$8,617,058	\$8,765,804	\$8,899,018
Capital Purchases	\$648,374	\$122,394	\$419,474	\$102,368	\$175,000	\$178,500	\$182,070	\$185,711
Other Expenditures	\$19,570	\$27,531	\$57,245	\$469,997	\$25,000	\$25,500	\$26,010	\$26,530
Total Food Service Fund	\$22,027,820	\$22,077,485	\$21,646,325	\$22,624,252	\$22,353,433	\$22,775,002	\$23,230,502	\$23,695,112
Fund Balance								
Non-Spendable	\$484,372	\$875,545	\$835,232	\$855,389	\$731,716	\$756,451	\$744,084	\$750,268
Restricted	\$1,631,174	\$2,000,270	\$2,290,061	\$1,708,486	\$1,832,159	\$1,807,424	\$1,819,791	\$1,813,607
Total Food Service Fund	\$2,115,546	\$2,875,815	\$3,125,293	\$2,563,875	\$2,563,875	\$2,563,875	\$2,563,875	\$2,563,875

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, Early Childhood Family Education, School Readiness, Adult Basic Education and Community Service-Restricted.

The purpose of Community Education is 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, a 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.

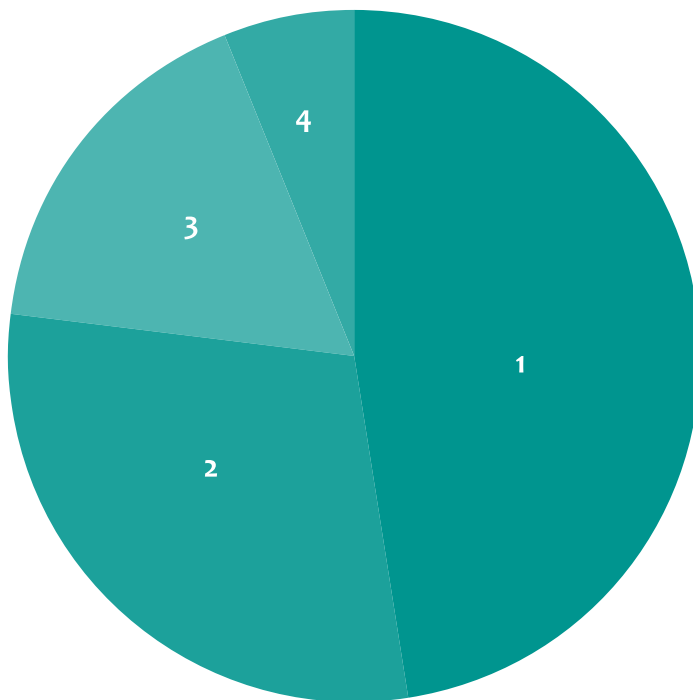
The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education has made significant investments in providing outreach and early intervention services for families and students at risk of not succeeding. 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.

COMMUNITY EDUCATION FUND - FUND BALANCE

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20	FORECAST 2020-21	FORECAST 2021-22	FORECAST 2022-23
Restricted	\$7,433,000	\$8,704,570	\$8,976,168	\$8,522,220	\$4,406,157	\$2,806,145	\$3,642,585	\$4,495,754
Total Community Education Fund	\$7,433,000	\$8,704,570	\$8,976,168	\$8,522,220	\$4,406,157	\$2,806,145	\$3,642,585	\$4,495,754

COMMUNITY EDUCATION - REVENUE BY SOURCE

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20	FORECAST 2020-21	FORECAST 2021-22	FORECAST 2022-23
Local Property Taxes	\$5,150,988	\$5,699,513	\$5,529,590	\$5,206,429	\$5,541,672	\$5,597,089	\$5,653,060	\$5,709,590
State Sources	\$12,125,120	\$12,913,883	\$13,765,322	\$14,886,962	\$15,692,024	\$16,005,864	\$16,325,982	\$16,652,501
Federal Sources	\$2,009,358	\$1,917,627	\$1,956,316	\$2,023,990	\$1,990,153	\$2,029,956	\$2,070,555	\$2,111,966
Other	\$9,285,115	\$9,294,763	\$9,255,345	\$10,304,019	\$9,779,682	\$10,030,693	\$10,287,277	\$10,549,553
Total Community Education Fund	\$28,570,581	\$29,825,786	\$30,506,573	\$32,421,400	\$33,003,531	\$33,663,602	\$34,336,874	\$35,023,611



1 | State Sources — \$15,692,024

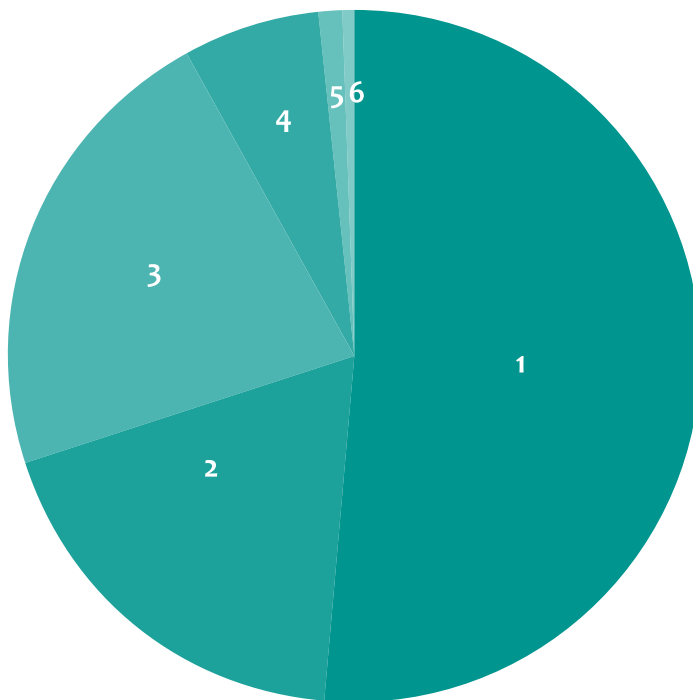
2 | Other — \$9,779,682

3 | Local Property Taxes — \$5,541,672

4 | Federal Sources — \$1,990,153

COMMUNITY EDUCATION - EXPENDITURES BY OBJECT

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20	FORECAST 2020-21	FORECAST 2021-22	FORECAST 2022-23
Salaries	\$15,714,827	\$16,950,941	\$17,472,245	\$16,740,694	\$19,166,182	\$17,249,564	\$15,524,607	\$15,524,607
Employee Benefits	\$5,037,927	\$5,258,208	\$5,404,617	\$5,676,831	\$6,899,826	\$6,209,843	\$5,588,859	\$5,588,859
Purchased Services	\$4,087,369	\$4,382,720	\$4,934,030	\$7,986,888	\$8,146,626	\$8,606,550	\$9,001,295	\$9,633,352
Supplies & Materials	\$1,186,962	\$1,621,792	\$1,766,423	\$2,264,094	\$2,309,376	\$2,540,313	\$2,692,732	\$2,692,732
Capital Purchases	\$467,269	\$142,579	\$445,995	\$193,622	\$456,632	\$502,295	\$522,387	\$543,282
Other Expenditures	\$69,266	\$197,976	\$211,665	\$13,219	\$140,953	\$155,048	\$170,553	\$187,608
Total Community Education Fund	\$26,563,620	\$28,554,216	\$30,234,975	\$32,875,348	\$37,119,594	\$35,263,614	\$33,500,434	\$34,170,442



- 1 | State Sources — \$19,166,182
- 2 | Other — \$6,899,826
- 3 | Local Property Taxes — \$8,146,626
- 4 | Federal Sources — \$2,309,376
- 5 | Federal Sources — \$456,632
- 6 | Federal Sources — \$140,953

Capital Budget (Fund 6)

CAPITAL PROJECT FUND - REVENUE BY SOURCE

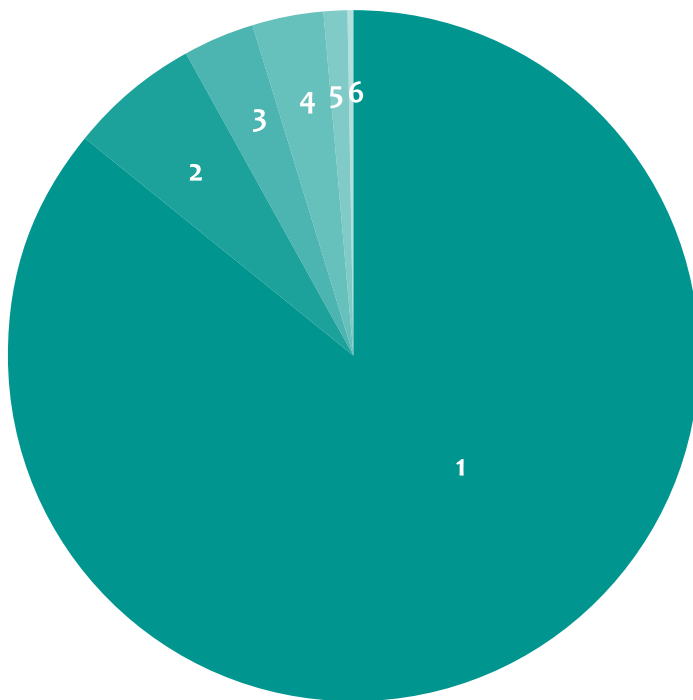
	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20	FORECAST 2020-21	FORECAST 2021-22	FORECAST 2022-23
Local Property Taxes	\$82,169							
Other	\$9,730,370	\$1,130,089	\$1,249,177	\$6,211,281				
Bond Sales	\$100,412,492	\$124,520,367	\$136,701,619	\$103,484,467	\$92,802,462	\$94,658,511	\$96,551,681	\$98,482,715
Total Capital Project Fund	\$110,225,031	\$125,650,456	\$137,950,796	\$109,695,748	\$92,802,462	\$94,658,511	\$96,551,681	\$98,482,715

CAPITAL PROJECT FUND - FUND BALANCE

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20	FORECAST 2020-21	FORECAST 2021-22	FORECAST 2022-23
Restricted	\$141,287,222	\$201,062,678	\$225,872,041	\$205,262,364	\$127,846,039	\$48,881,387	\$41,259,170	\$33,483,509
Total Capital Project Fund	\$141,287,222	\$201,062,678	\$225,872,041	\$205,262,364	\$127,846,039	\$48,881,387	\$41,259,170	\$33,483,509

CAPITAL PROJECT FUND - EXPENDITURES BY OBJECT

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20	FORECAST 2020-21	FORECAST 2021-22	FORECAST 2022-23
Salaries	\$9,601,699	\$10,422,849	\$10,413,674	\$10,030,101	\$10,235,327	\$10,440,034	\$10,701,034	\$10,968,560
Employee Benefits	\$5,622,908	\$6,282,455	\$6,300,646	\$6,520,161	\$5,803,070	\$3,758,412	\$3,852,372	\$3,948,682
Purchased Services	\$9,450,204	\$10,861,793	\$13,353,867	\$22,096,951	\$1,813,168	\$11,221,000	\$11,445,420	\$11,674,328
Supplies & Materials	\$7,494,766	\$7,391,853	\$5,905,717	\$18,726,999	\$5,717,385	\$5,831,733	\$5,948,367	\$6,067,335
Capital Purchases	\$102,094,180	\$29,874,752	\$76,203,683	\$72,633,670	\$146,423,550	\$142,141,172	\$71,991,275	\$73,358,333
Other Expenditures	\$997,716	\$1,041,298	\$963,846	\$297,543	\$226,287	\$230,813	\$235,429	\$240,138
Total Capital Project Fund	\$135,261,473	\$65,875,000	\$113,141,433	\$130,305,425	\$170,218,787	\$173,623,163	\$104,173,898	\$106,257,376



1 | Capital Purchases — \$146,423,550

2 | Salaries — \$10,235,327

3 | Employee Benefits — \$5,803,070

4 | Supplies & Materials — \$5,717,385

5 | Purchased Services — \$1,813,168

6 | Other Expenditures — \$226,287



"Division of School Finance
1500 Highway 36 West
Roseville, MN 55113-4266"

Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes, section 123B.595, subdivision 10.

District Info.

Enter Information

District Name: Special School District #1
District Number: 0001-03
District Contact Name: Curt Hartog or David Richards
Contact Phone #: 612.668.0284 or 612.559.2820

Expenditure Categories

Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.

Finance Code

Category (1)

347 Physical Hazards
349 Other Hazardous Materials
352 Environmental Health and Safety Management
358 Asbestos Removal and Encapsulation
363 Fire Safety
366 Indoor Air Quality
Total Health and Safety Capital Projects

Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year

Finance Code

Category (2)

358 Asbestos Removal and Encapsulation

Total Health and Safety Capital Projects \$100,000 or More

Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151

Finance Code

Category (3)

355 Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner. (No new appropriations for this category FY 2020 - beyond.)

Accessibility

Finance Code

Category (4)

367 Accessibility

Deferred Capital Expenditures and Maintenance Projects

Finance Code

Category (5)

368 Building Envelope
369 Building Hardware and Equipment
370 Electrical
379 Interior Surfaces
380 Mechanical Systems
381 Plumbing
382 Professional Services and Salary
383 Roof Systems
384 Site Projects
Total Deferred Capital Expense and Maintenance

Total Annual 10-Year Plan Expenditures

District Info.	Enter Information								
Date:	7/29/19								
Email:	david.richards@mpls.k12.mn.us								
	curtis.hartog@mpls.k12.mn.us								

MINNEAPOLIS PUBLIC SCHOOLS BUDGET BOOK 2019-20 331

Zone 1

Anwatin

Item	Work Type	Renewal	Improv	Total
1	Electrical	500,000	-	500,000
2	Electrical	200,000	-	200,000
3	Stdnt Sfty		84,000	84,000
4	Security		20,000	20,000
	Total	\$700,000	\$104,000	\$804,000

Bethune

Item	Work Type	Renewal	Improv	Total
1	Bldg Hdwre	140,000	-	140,000
2	FSCS		2,214,555	2,214,555
3	Security		50,000	50,000
	Total	\$140,000	\$2,264,555	\$2,404,555

Bryn Mawr

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	100,000	-	100,000
2	Mech Syst	100,000	-	100,000
3	Int Surface	200,000	-	200,000
4	Int Surface	30,000	-	30,000
5	Mech Syst	15,000	-	15,000
6	Stdnt Sfty		84,000	84,000
7	Int Surface	125,000		125,000
8	Security		20,000	20,000
	Total	\$570,000	\$104,000	\$674,000

Cityview

Item	Work Type	Renewal	Improv	Total
1	Electrical	-	1,000,000	1,000,000
2	FSCS	25,000	-	25,000
3	Electrical	-	100,000	100,000
	Total	\$-	\$1,100,000	\$1,125,000

Dowling

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	300,000	-	300,000
2	Mech Syst	250,000	-	250,000
3	Mech Syst	125,000	-	125,000
4	Security	-	100,000	100,000
	Total	\$675,000	\$100,000	\$775,000

Edison

Item	Work Type	Renewal	Improv	Total
1	Security	50,000	-	50,000
	Total	\$50,000	\$-	\$50,000

Franklin

Item	Work Type	Renewal	Improv	Total
1	Security	-	25,000	25,000
	Total	\$-	\$25,000	\$25,000

Hall

Item	Work Type	Renewal	Improv	Total
1	Security	-	20,000	20,000
	Total	\$-	\$20,000	\$20,000

Hamilton

Item	Work Type	Renewal	Improv	Total
1	Security	-	25,000	25,000
	Total	\$-	\$25,000	\$25,000

Harry Davis

Item	Work Type	Renewal	Improv	Total
1	Int Surface	200,000	-	200,000
2	Security	-	50,000	50,000
	Total	\$200,000	\$50,000	\$250,000

Henry

Item	Work Type	Renewal	Improv	Total
1	Security	-	100,000	100,000
	Total	\$-	\$100,000	\$100,000

Hmong Academy

Item	Work Type	Renewal	Improv	Total
1	Int Surface	173,487	-	173,487
2	Stdnt Sfty	-	241,500	241,500
3	Int Surface	133,000	-	133,000
4	Int Surface	350,000	-	350,000
	Total	\$656,487	\$241,500	\$897,987

Jenny Lind

Item	Work Type	Renewal	Improv	Total
1	Bldg Hdwre	25,000	-	25,000
2	Stdnt Sfty	-	262,500	262,500
3	Security	-	100,000	100,000
	Total	\$25,000	\$362,500	\$387,500

Lucy Laney

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	500,000	-	500,000
2	Plumbing	150,000	-	150,000
	Total	\$650,000	\$-	\$650,000

Loring

Item	Work Type	Renewal	Improv	Total
1	Security	-	20,000	20,000
	Total	\$-	\$20,000	\$20,000

Nellie Stone

Item	Work Type	Renewal	Improv	Total
1	Bldg Hdwre	25,000	-	25,000
2	Plumbing	200,000	-	200,000
3	Stdnt Sfty	-	73,500	73,500
	Total	\$225,000	\$73,500	\$298,500

Nutrition center

Item	Work Type	Renewal	Improv	Total
1	Security	-	100,000	100,000
2	Security	-	25,000	25,000
	Total	\$-	\$125,000	\$125,000

North

Item	Work Type	Renewal	Improv	Total
1	Kitchen	-	1,058,961	1,058,961
2	Security	-	100,000	100,000
	Total	\$-	\$1,158,961	\$1,158,961

Olson

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	137,500	-	137,500
2	Security	-	50,000	50,000
	Total	\$137,500	\$50,000	\$187,500

North Star

Item	Work Type	Renewal	Improv	Total
1	Security	-	25,000	25,000
	Total	\$-	\$25,000	\$25,000

Pillsbury

Item	Work Type	Renewal	Improv	Total
1	Electrical	250,000	-	250,000
2	Stdnt Sfty	-	105,000	105,000
3	Security	-	20,000	20,000
	Total	\$250,000	\$125,000	\$375,000

Northeast Middle

Item	Work Type	Renewal	Improv	Total
1	Security	-	20,000	20,000
	Total	\$646,800	\$-	\$646,800

Sheridan

Item	Work Type	Renewal	Improv	Total
1	Bldg Hrdwre	140,000	-	140,000
2	Bldg Hrdwre	150,000	-	150,000
3	Security	-	100,000	100,000
	Total	\$290,000	\$100,000	\$390,000

Waite Park

Item	Work Type	Renewal	Improv	Total
1	Bldg Hrdwre	200,000	-	200,000
2	Security	-	100,000	100,000
	Total	\$200,000	\$100,000	\$300,000

Willard

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	5,500	-	5,500
	Total	\$5,500	\$-	\$5,500

Transportation center

Item	Work Type	Renewal	Improv	Total
1	Bldg Hrdwre	25,000	-	25,000
2	Furniture	-	25,000	25,000
3	Roof Syst	-	100,000	100,000
	Total	\$25,000	\$125,000	\$150,000

Heritage

Item	Work Type	Renewal	Improv	Total
1	Int Surface	30,000	-	30,000
2	Int Surface	20,000	-	20,000
3	Mech Syst	45,000	-	45,000
4	Mech Syst	200,000	-	200,000
5	Security	-	25,000	25,000
	Total	\$295,000	\$25,000	\$320,000

District-Wide (Multiple sites)

Item	Work Type	Renewal	Improv	Total
1	Bldg Hrdwre	852,131	-	852,131
2	Furniture	-	2,550,000	2,550,000
3	Roof Syst	2,177,806	-	2,177,806
4	Vechicle Replace	-	1,500,000	1,500,000
5	Electrical	54,430	-	54,430
6	Int Surface	3,667,070	-	3,667,070
7	Site Projects	371,062	1,500,000	1,871,062
8	Plumbing	197,617	-	197,617
9	Tech Infra	-	15,000,000	15,000,000
10	Trans Tech	-	2,000,000	2,000,000
11	Deferred Maint	-	8,000,000	8,000,000
12	Mech Syst	3,338,775	-	3,338,775
13	Ext Surface	1,452,187	-	1,452,187
14	Project Overhead	3,448,548	-	3,448,548
15	Security	-	4,940,000	4,940,000
	Total	\$15,559,626	\$35,490,000	\$51,049,626

Zone 2

Andersen

Item	Work Type	Renewal	Improv	Total
1	Security	-	120,000	120,000
2	Lighting	-	-	-
3	Mech Syst	-	400,000	400,000
4	Int Surface	100,000	-	100,000
5	Int Surface	300,000	-	300,000
6	Int Surface	225,000	-	225,000
Total		\$625,000	\$520,000	\$1,145,000

Dowling

Item	Work Type	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

Folwell

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	250,000	-	250,000
2	Mech Syst	250,000	-	250,000
3	Bldg Hdwre	120,245	-	120,245
4	Bldg Hdwre	455,000	-	455,000
5	Kitchen	-	748,000	748,000
6	Stdnt Sfty	-	1,376,797	1,376,797
7	Security	-	20,000	20,000
Total		\$1,075,245	\$2,144,797	\$3,220,042

Hiawatha

Item	Work Type	Renewal	Improv	Total
1	Int Surface	47,500	-	47,500
2	Int Surface	30,000	-	30,000
Total		\$77,500	\$-	\$77,500

Keewaydin

Item	Work Type	Renewal	Improv	Total
1	Int Surface	52,000	-	52,000
2	Int Surface	30,000	-	30,000
3	Mech Syst	200,000	-	200,000
Total		\$282,000	\$-	\$282,000

Wenonah

Item	Work Type	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

Pratt

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	107,500	-	107,500
2	Mech Syst	105,000	-	105,000
3	Bldg Hdwre	150,000	-	150,000
4	Security	-	100,000	100,000
	Total	\$362,500	\$100,000	\$462,500

Longfellow

Item	Work Type	Renewal	Improv	Total
1	Security	-	100,000	100,000
	Total	\$-	\$100,000	\$100,000

Roosevelt

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	200,000	-	200,000
2	Mech Syst	200,000	-	200,000
3	Mech Syst	300,000	-	300,000
4	Security	-	100,000	100,000
	Total	\$700,000	\$100,000	\$800,000

Northrop

Item	Work Type	Renewal	Improv	Total
1	Int Surface	83,000	-	83,000
1	Int Surface	25,000	-	25,000
2	Int Surface	29,000	-	29,000
3	Mech Syst	135,000	-	135,000
4	Roof Syst	900,000	-	900,000
5	Mech Syst	100,000	-	100,000
6	Stdnt Sfty	-	157,500	157,500
7	Security	-	50,000	50,000
8	Security	-	20,000	20,000
9	Security	-	50,000	50,000
	Total	\$1,272,000	\$277,500	\$1,549,500

Sanford

Item	Work Type	Renewal	Improv	Total
1	Security	-	25,000	25,000
	Total	\$1,070,904	\$-	\$1,070,904

Seward

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	100,000	-	100,000
2	Mech Syst	80,000	-	80,000
3	Security	-	25,000	25,000
4	Security	-	50,000	50,000
	Total	\$180,000	\$75,000	\$255,000

Wellstone

Item	Work Type	Renewal	Improv	Total
1	Site Project	10,000	-	10,000
2	Mech Syst	200,000	-	200,000
3	Site Project	78,000	-	78,000
4	Plumbing	80,000	-	80,000
	Total	\$368,000	\$-	\$368,000

South

Item	Work Type	Renewal	Improv	Total
1	Security	-	25,000	25,000
2	Security	-	20,000	20,000
	Total	\$659,899	\$-	\$659,899

Sullivan

Item	Work Type	Renewal	Improv	Total
1	HVAC	-	445,436	445,436
2	Plumbing	80,000	-	80,000
3	Mech Syst	800,000	-	800,000
4	Security	-	100,000	100,000
	Total	\$880,000	\$545,436	\$1,425,436

Zone 3

Anthony

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	300,000	-	300,000
2	Mech Syst	150,000	-	150,000
3	Mech Syst	350,000	-	350,000
4	Stdnt Sfty		2,016,000	2,016,000
5	Security		100,000	100,000
	Total	\$800,000	\$2,116,000	\$2,916,000

Armatage

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	105,000	-	105,000
2	Roof Syst	300,000	-	300,000
3	Security		20,000	20,000
	Total	\$405,000	\$20,000	\$425,000

Bancroft

Item	Work Type	Renewal	Improv	Total
1	Bldg Hdwre	200,000	-	200,000
2	Security		100,000	100,000
		\$200,000	\$100,000	\$300,000

Burroughs

Item	Work Type	Renewal	Improv	Total
1	Bldg Hdwre	177,214	-	177,214
2	Bldg Hdwre	375,000	-	375,000
3	Kitchen	-	485,137	485,137
4	Bldg Hdwre	275,000	-	275,000
5	Security	-	50,000	50,000
	Total	\$827,214	\$535,137	\$1,362,351

Emerson

Item	Work Type	Renewal	Improv	Total
1	Bldg Hdwre	500,000	-	500,000
2	Security	-	100,000	100,000
	Total	\$500,000	\$100,000	\$600,000

Field

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	650,000	-	650,000
2	Int Surface	150,000	-	150,000
3	Int Surface	29,000	-	29,000
4	Kitchen	-	2,652,413	2,652,413
5	Mech Syst	105,000	-	105,000
6	Mech Syst	550,000	-	550,000
7	Mech Syst	170,000	-	170,000
8	Stdnt Sfty	-	231,000	231,000
9	Security	-	50,000	50,000
	Total	\$1,654,000	\$2,933,413	\$4,587,413

Green Central

Item	Work Type	Renewal	Improv	Total
1	Bldg Hdwre	125,000	-	125,000
2	FSCS	-	1,000,000	1,000,000
3	Bldg Hdwre	25,000	-	25,000
4	Bldg Hdwre	75,000	-	75,000
	Total	\$225,000	\$1,000,000	\$1,225,000

Hale

Item	Work Type	Renewal	Improv	Total
1	Security	-	20,000	20,000
	Total	\$-	\$20,000	\$20,000

Jefferson

Item	Work Type	Renewal	Improv	Total
1	Security	-	100,000	100,000
	Total	\$-	\$100,000	\$100,000

Southwest

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	200,000	-	200,000
2	Security	-	25,000	25,000
	Total	\$200,000	\$25,000	\$225,000

Justice Page

Item	Work Type	Renewal	Improv	Total
1	Plumbing	200,000	-	200,000
2	Safety	-	2,968,700	2,968,700
3	Mech Syst	50,000	-	50,000
	Total	\$250,000	\$2,968,700	\$3,218,700

Washburn

Item	Work Type	Renewal	Improv	Total
1	Security	-	50,000	50,000
	Total	\$-	\$50,000	\$50,000

Kenwood

Item	Work Type	Renewal	Improv	Total
1	Kitchen	-	1,941,603	1,941,603
2	Mech Syst	200,000	-	200,000
3	Security	-	20,000	20,000
	Total	\$200,000	\$1,961,603	\$2,161,603

Whittier

Item	Work Type	Renewal	Improv	Total
1	Int Surface	150,000	-	150,000
2	Security	-	50,000	50,000
	Total	\$150,000	\$50,000	\$200,000

Lyndale

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	1,750,000	-	1,750,000
2	Mech Syst	200,000	-	200,000
	Total	\$1,950,000	\$-	\$1,950,000

Windom

Item	Work Type	Renewal	Improv	Total
1	Mech Syst	200,000	-	200,000
2	Bldg Hrdwre	200,000	-	200,000
3	Bldg Hrdwre	30,000	-	30,000
4	Security	-	100,000	100,000
	Total	\$430,000	\$100,000	\$530,000

2020 Capital Plan - Zone 1

Project Site	Renewal	Improve	Total
Anwatin Middle	104,000	700,000	804,000
Bethune Elementary	140,000	2,264,555	2,404,555
Bryn Mawr Elementary	570,000	104,000	674,000
Cityview Elementary	25,000	1,100,000	1,125,000
Harry Davis	200,000	50,000	250,000
Dowling Elementary	675,000	100,000	775,000
Edison Senior High	-	50,000	50,000
Franklin Middle	-	25,000	25,000
Hall Elementary	-	20,000	20,000
Hamilton (vacant)	-	25,000	25,000
Henry Senior High	-	100,000	100,000
Hmong Academy	656,487	241,500	897,987
Jenny Lind Elementary	25,000	362,500	387,500
Loring Elementary	-	20,000	20,000
Lucy Laney Elementary	650,000	-	650,000
Nellie Stone Elementary	225,000	73,500	298,500
North Senior High	-	25,000	25,000
North Star	352,695	-	352,695
Northeast Middle	-	20,000	20,000
Nutrition Center	-	125,000	125,000
Olson Middle	137,500	50,000	187,500
Pillsbury Elementary	250,000	125,000	375,000
Sheridan Elementary	290,000	100,000	390,000
Transportation Center	25,000	125,000	150,000
Tuttle (Heritage?)	295,000	25,000	320,000
Waite Park Elementary	200,000	100,000	300,000
Webster Elementary	250,000	-	250,000
Zone 1 Total	\$5,070,682	\$5,931,055	\$11,001,737

2020 Capital Plan - Zone 2

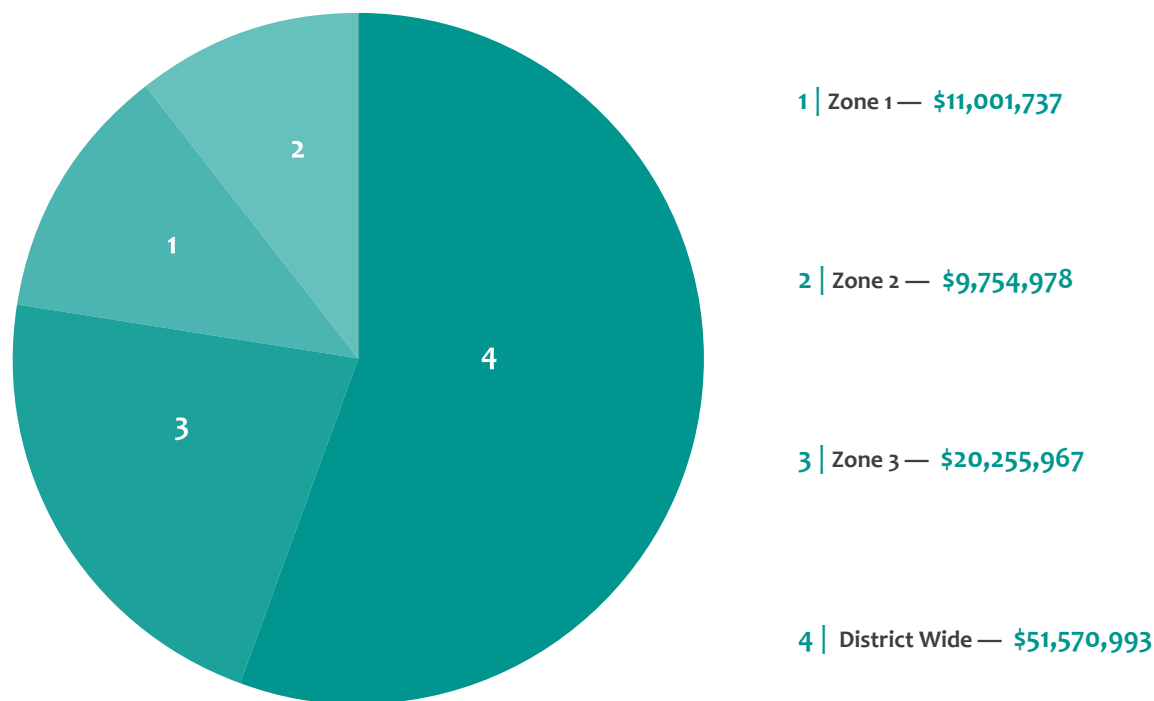
Project Site	Renewal	Improve	Total
Andersen Elementary	1,025,000	120,000	1,145,000
Folwell Elementary	1,075,245	2,144,797	3,220,042
Hiawatha Elementary	77,500	-	77,500
LN Keewaydin Elementary	282,000	-	282,000
Longfellow Alternative	-	100,000	100,000
Northrop Elementary	1,272,000	277,500	1,549,500
Pratt Elementary	362,500	100,000	462,500
Roosevelt Senior High	700,000	100,000	800,000
Sanford Middle	-	25,000	25,000
Seward Elementary	180,000	75,000	255,000
South Senior High	-	45,000	45,000
Sullivan Elementary	880,000	545,436	1,425,436
Wellstone Senior High	368,000		368,000
Zone 2 Total	\$6,222,245	\$3,532,733	\$9,754,978

2020 Capital Plan - Zone 3

Project Site	Renewal	Improve	Total
Anthony Middle	800,000	2,116,000	2,916,000
Armatage Elementary	405,000	20,000	425,000
Bancroft Elementary	200,000	100,000	300,000
Burroughs Elementary	827,214	535,137	1,362,351
Emerson Elementary	500,000	100,000	600,000
Field Elementary	1,654,000	2,933,413	4,587,413
Green Central Elementary	225,000	1,000,000	1,225,000
Hale Elementary	-	20,000	20,000
Jefferson Elementary	-	100,000	100,000
Justice Page Middle	250,000	2,968,700	3,218,700
Kenny Elementary	384,900	-	384,900
Kenwood Elementary	200,000	1,961,603	2,161,603
Lyndale Elementary	1,950,000	-	1,950,000
Southwest Senior High	200,000	25,000	225,000
Washburn Senior High	-	50,000	50,000
Whittier Elementary	150,000	50,000	200,000
Windom Elementary	430,000	100,000	530,000
Zone 3 Total	\$8,176,114	\$12,079,853	\$20,255,967

District Wide Total	\$15,559,626	\$36,011,367	\$51,570,993
Total FY19 Capital Plan	\$35,028,667	\$57,555,008	\$92,583,675

FY 20 Capital Plan By Zone



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 of 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 6/30/2021
Gen. Oblig. Bldg., Series 2009C	Dec-09	Dec-25	1.15%	17,200,000	-	(10,236,618)	6,963,382
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	(11,270,000)	-	16,965,000
Gen. Obligation, Series 2010D	Dec-10	Feb-21	2.00%-4.00%	7,750,000	(7,330,000)	-	420,000
Gen. Oblig. Bldg., Series 2010E	Dec-10	Dec-25	5.125%	19,785,000	-	(11,159,817)	8,625,183
Refunding COP's, Series 2011A	Jul-11	Feb-20	2.00%-5.00%	31,255,000	(31,255,000)	-	-
Gen. Oblig. Rfnd., Series 2011B	Jul-11	Feb-20	2.00%-4.00%	10,525,000	(10,525,000)	-	-
Gen. Obligation, Series 2011C	Dec-11	Feb-27	3.00%-4.00%	16,770,000	(10,675,000)	-	6,095,000
Gen. Oblig. Bldg., Series 2011D	Dec-11	Dec-25	3.80%	4,260,000	-	(2,549,505)	1,710,495
Refunding COP's, Series 2011F	Dec-11	Feb-23	2.00%-3.20%	19,705,000	(13,690,000)	-	6,015,000
Gen. Obligation, Series 2012A	Dec-12	Feb-33	2.00%-3.00%	21,220,000	(8,380,000)	-	12,840,000
Alt. Facilities, Series 2012B	Dec-12	Feb-33	2.00%-3.00%	18,550,000	(5,975,000)	-	12,575,000
Gen. Oblig. Rfnd., Series 2012D	Dec-12	Feb-22	3.00%-4.00%	9,285,000	(6,925,000)	-	2,360,000
Gen. Oblig. Rfnd., Series 2012E	Dec-12	Feb-22	2.00%	16,530,000	(12,135,000)	-	4,395,000
Gen. Obligation, Series 2013A	Dec-13	Feb-29	3.00%-4.00%	20,525,000	(9,215,000)	-	11,310,000
Alt. Facilities, Series 2013B	Dec-13	Feb-34	4.00%-5.00%	38,090,000	(8,010,000)	-	30,080,000
Refunding COP's, Series 2013D	Dec-13	Feb-21	5.00%	41,125,000	(38,440,000)	-	2,685,000
Gen. Obligation, Series 2014A	Dec-14	Feb-30	2.00%-3.00%	21,840,000	(9,145,000)	-	12,695,000
Alt. Facilities, Series 2014B	Dec-14	Feb-30	3.00%-4.00%	45,270,000	(12,330,000)	-	32,940,000
Gen. Oblig. Rfnd., Series 2014C	Dec-14	Feb-23	2.00%-5.00%	11,300,000	(6,560,000)	-	4,740,000
COP's, Series 2014D	Dec-14	Feb-30	4.00%-5.00%	125,570,000	(31,010,000)	-	94,560,000
Gen. Obligation, Series 2015A	Dec-15	Feb-31	2.34%	21,275,000	(7,435,000)	-	13,840,000
Alt. Facilities, Series 2015B	Dec-15	Feb-31	2.51%	34,755,000	(7,370,000)	-	27,385,000
Gen. Oblig. Rfnd., Series 2015C	Dec-15	Feb-24	1.69%	10,830,000	(4,845,000)	-	5,985,000
COP's, Series 2015D	Dec-15	Feb-31	2.67%	44,475,000	(9,915,000)	-	34,560,000
Gen. Obligation, Series 2016A	Dec-16	Feb-37	5.00%	41,905,000	(6,515,000)	-	35,390,000
Lg.Term Fac Maint , Series 2016B	Dec-16	Feb-35	4.00%-5.00%	51,910,000	(5,310,000)	-	46,600,000
COP's, Series 2016C	Dec-16	Feb-32	5.00%	22,025,000	(2,590,000)	-	19,435,000
Gen. Obligation, Series 2017A	Dec-17	Feb-33	4.00%-5.00%	28,895,000	(5,075,000)	-	23,820,000
Lg.Term Fac Maint , Series 2017B	Dec-17	Feb-38	4.00%-5.00%	51,565,000	(4,910,000)	-	46,655,000
COP's, Series 2017C	Dec-17	Feb-33	4.00%-5.00%	38,565,000	(3,515,000)	-	35,050,000
Gen. Obligation, Series 2018A	Dec-18	Feb-39	4.00%-5.00%	40,395,000	(2,885,000)	-	37,510,000
Lg.Term Fac Maint , Series 2018B	Dec-18	Feb-38	4.00%-5.00%	51,275,000	(1,310,000)	-	49,965,000
Gen. Obligation, Series 2019A	Dec-19	Feb-40	5.00%	43,490,000	43,490,000	-	86,980,000
Lg.Term Fac Maint , Series 2019B	Dec-19	Feb-38	5.00%	30,030,000	30,030,000	-	60,060,000
COP's, Series 2019C	Dec-19	Feb-35	5.00%	6,905,000	6,905,000	-	13,810,000
			Total	\$1,056,075,000	\$(214,120,000)	\$(23,945,940)	\$818,009,060

Minneapolis Public Schools Debt Service Payment Schedule

Description of Debt	2020	2021	2022	2023	2024	2025-2040	Total
Gen. Oblig. Bldg., Series 2009C	1,054,390	1,054,390	1,054,390	1,054,390	1,054,390	3,833,722	9,105,672
COP's, Series 2010A	502,388	502,388	502,388	502,388	502,388	17,815,286	20,327,228
COP's, Series 2010B	2,144,790	2,134,033	2,120,346	2,135,152	2,146,270	12,674,266	23,354,858
Gen. Obligation, Series 2010D	443,200	436,800	-	-	-	-	880,000
Gen. Oblig. Bldg., Series 2010E	1,185,866	1,185,866	1,185,866	1,185,866	1,185,866	1,236,565	7,165,896
Refunding COP's, Series 2011A	3,045,000	-	-	-	-	-	3,045,000
Gen. Oblig. Rfnd., Series 2011B	1,700,400	-	-	-	-	-	1,700,400
Gen. Obligation, Series 2011C	1,336,569	1,337,569	1,338,219	832,819	831,519	2,491,213	8,167,906
Gen. Oblig. Bldg., Series 2011D	261,264	261,264	261,264	261,264	261,264	269,358	1,575,678
Refunding COP's, Series 2011F	2,131,270	2,134,570	2,131,070	2,125,920	-	-	8,522,830
Gen. Obligation, Series 2012A	1,371,088	1,365,938	1,365,038	1,368,238	1,121,338	10,078,625	16,670,263
Alt. Facilities, Series 2012B	1,285,575	1,287,675	1,288,875	1,284,175	1,143,875	9,977,600	16,267,775
Gen. Oblig. Rfnd., Series 2012D	1,241,500	1,247,750	1,242,800	-	-	-	3,732,050
Gen. Oblig. Rfnd., Series 2012E	2,260,500	2,262,900	2,264,400	-	-	-	6,787,800
Gen. Obligation, Series 2013A	1,928,400	1,625,600	1,622,600	1,627,800	1,620,800	6,935,850	15,361,050
Alt. Facilities, Series 2013B	2,864,250	2,863,000	2,868,000	2,863,750	2,865,500	28,644,550	42,969,050
Refunding COP's, Series 2013D	2,827,500	2,819,250	-	-	-	-	5,646,750
Gen. Obligation, Series 2014A	2,355,350	2,181,850	1,875,150	1,873,850	1,876,000	6,516,250	16,678,450
Alt. Facilities, Series 2014B	3,878,550	3,880,750	3,878,550	3,881,950	3,880,550	23,292,600	42,692,950
Gen. Oblig. Rfnd., Series 2014C	1,711,400	1,720,400	1,725,400	1,726,400	-	-	6,883,600
COP's, Series 2014D	12,029,650	12,026,150	12,029,900	12,029,650	12,029,650	72,163,350	132,308,350
Gen. Obligation, Series 2015A	2,557,100	2,557,500	1,734,700	1,736,500	1,496,100	8,789,200	18,871,100
Alt. Facilities, Series 2015B	2,992,400	2,993,200	2,995,800	2,995,000	2,995,800	20,957,500	35,929,700
Gen. Oblig. Rfnd., Series 2015C	1,680,000	1,679,250	1,685,250	1,692,500	1,695,750	-	8,432,750
COP's, Series 2015D	3,735,400	3,736,800	3,735,800	3,732,400	3,736,600	26,144,900	44,821,900
Gen. Obligation, Series 2016A	4,352,500	4,354,500	4,355,250	3,724,500	3,728,500	33,869,250	54,384,500
Lg.Term Fac Maint , Series 2016B	4,487,750	4,490,000	4,487,000	4,488,750	4,489,750	49,388,750	71,832,000
COP's, Series 2016C	2,195,000	2,191,750	2,190,750	2,191,750	2,194,500	17,545,750	28,509,500
Gen. Obligation, Series 2017A	3,977,900	3,982,650	3,980,400	3,976,150	2,604,650	15,622,950	34,144,700
Lg.Term Fac Maint , Series 2017B	4,870,600	4,741,100	4,611,600	4,482,100	4,352,600	47,913,600	70,971,600
COP's, Series 2017C	3,573,050	3,571,550	3,575,300	3,573,800	3,572,050	32,151,400	50,017,150
Gen. Obligation, Series 2018A	5,218,933	5,215,500	5,218,500	5,218,000	5,218,750	30,261,750	56,351,433
Lg.Term Fac Maint , Series 2018B	4,272,556	4,273,250	4,274,500	4,276,250	4,273,250	59,839,000	81,208,806
Gen. Obligation, Series 2019A	-	5,896,917	5,896,500	5,897,000	5,897,750	37,417,250	61,005,417
Lg.Term Fac Maint , Series 2019B	-	1,627,276	2,589,500	2,588,000	2,588,750	36,248,000	45,641,526
COP's, Series 2019C	-	667,792	672,000	670,000	672,250	7,377,250	10,059,292
Total	91,472,088	94,307,177	90,757,106	85,996,312	80,036,459	619,455,786	1,062,024,928

Minneapolis Public Schools Debt Service Principal Schedule

Description of Debt	2020	2021	2022	2023	2024	2025-2040	Total
Gen. Oblig. Bldg., Series 2009C	856,590	856,590	856,590	856,590	856,590	3,537,022	7,819,972
COP's, Series 2010A	-	-	-	-	-	12,990,000	12,990,000
COP's, Series 2010B	1,385,000	1,425,000	1,465,000	1,535,000	1,605,000	10,935,000	18,350,000
Gen. Obligation, Series 2010D	410,000	420,000	-	-	-	-	830,000
Gen. Oblig. Bldg., Series 2010E	1,084,468	1,084,468	1,084,468	1,084,468	1,084,468	1,084,468	6,506,808
Refunding COP's, Series 2011A	2,900,000	-	-	-	-	-	2,900,000
Gen. Oblig. Rfnd., Series 2011B	1,635,000	-	-	-	-	-	1,635,000
Gen. Obligation, Series 2011C	1,100,000	1,145,000	1,180,000	710,000	730,000	2,330,000	7,195,000
Gen. Oblig. Bldg., Series 2011D	245,076	245,076	245,076	245,076	245,076	245,076	1,470,456
Refunding COP's, Series 2011F	1,890,000	1,950,000	2,005,000	2,060,000	-	-	7,905,000
Gen. Obligation, Series 2012A	1,005,000	1,030,000	1,060,000	1,095,000	870,000	8,785,000	13,845,000
Alt. Facilities, Series 2012B	930,000	960,000	990,000	1,015,000	895,000	8,715,000	13,505,000
Gen. Oblig. Rfnd., Series 2012D	1,125,000	1,165,000	1,195,000	-	-	-	3,485,000
Gen. Oblig. Rfnd., Series 2012E	2,130,000	2,175,000	2,220,000	-	-	-	6,525,000
Gen. Obligation, Series 2013A	1,445,000	1,200,000	1,245,000	1,300,000	1,345,000	6,220,000	12,755,000
Alt. Facilities, Series 2013B	1,525,000	1,600,000	1,685,000	1,765,000	1,855,000	23,175,000	31,605,000
Refunding COP's, Series 2013D	2,565,000	2,685,000	-	-	-	-	5,250,000
Gen. Obligation, Series 2014A	1,950,000	1,835,000	1,565,000	1,595,000	1,645,000	6,055,000	14,645,000
Alt. Facilities, Series 2014B	2,695,000	2,805,000	2,915,000	3,035,000	3,155,000	21,030,000	35,635,000
Gen. Oblig. Rfnd., Series 2014C	1,420,000	1,500,000	1,580,000	1,660,000	-	-	6,160,000
COP's, Series 2014D	7,170,000	7,525,000	7,905,000	8,300,000	8,715,000	62,115,000	101,730,000
Gen. Obligation, Series 2015A	1,990,000	2,070,000	1,330,000	1,385,000	1,200,000	7,855,000	15,830,000
Alt. Facilities, Series 2015B	1,980,000	2,060,000	2,145,000	2,230,000	2,320,000	18,630,000	29,365,000
Gen. Oblig. Rfnd., Series 2015C	1,315,000	1,380,000	1,455,000	1,535,000	1,615,000	-	7,300,000
COP's, Series 2015D	2,620,000	2,700,000	2,780,000	2,860,000	2,950,000	23,270,000	37,180,000
Gen. Obligation, Series 2016A	2,460,000	2,585,000	2,715,000	2,220,000	2,335,000	25,535,000	37,850,000
Lg.Term Fac Maint , Series 2016B	2,055,000	2,160,000	2,265,000	2,380,000	2,500,000	37,295,000	48,655,000
COP's, Series 2016C	1,165,000	1,220,000	1,280,000	1,345,000	1,415,000	14,175,000	20,600,000
Gen. Obligation, Series 2017A	2,705,000	2,845,000	2,985,000	3,130,000	1,915,000	12,945,000	26,525,000
Lg.Term Fac Maint , Series 2017B	2,590,000	2,590,000	2,590,000	2,590,000	2,590,000	36,295,000	49,245,000
COP's, Series 2017C	1,930,000	2,025,000	2,130,000	2,235,000	2,345,000	26,315,000	36,980,000
Gen. Obligation, Series 2018A	2,885,000	3,340,000	3,510,000	3,685,000	3,870,000	23,105,000	40,395,000
Lg.Term Fac Maint , Series 2018B	1,310,000	1,775,000	1,865,000	1,960,000	2,055,000	42,310,000	51,275,000
Gen. Obligation, Series 2019A	-	3,360,000	3,890,000	4,085,000	4,290,000	27,865,000	43,490,000
Lg.Term Fac Maint , Series 2019B	-	840,000	1,130,000	1,185,000	1,245,000	25,630,000	30,030,000
COP's, Series 2019C	-	265,000	340,000	355,000	375,000	5,570,000	6,905,000
Total	60,471,134	62,821,134	61,606,134	59,436,134	56,021,134	494,011,566	794,367,235

Minneapolis Public Schools Debt Service Interest Schedule

Description of Debt	2020	2021	2022	2023	2024	2025-2040	Total
Gen. Oblig. Bldg., Series 2009C	197,800	197,800	197,800	197,800	197,800	296,700	1,285,700
COP's, Series 2010A	502,388	502,388	502,388	502,388	502,388	4,825,286	7,337,228
COP's, Series 2010B	759,790	709,033	655,346	600,152	541,270	1,739,266	5,004,858
Gen. Obligation, Series 2010D	33,200	16,800	-	-	-		50,000
Gen. Oblig. Bldg., Series 2010E	101,398	101,398	101,398	101,398	101,398	152,097	659,088
Refunding COP's, Series 2011A	145,000	-	-	-	-		145,000
Gen. Oblig. Rfnd., Series 2011B	65,400	-	-	-	-		65,400
Gen. Obligation, Series 2011C	236,569	192,569	158,219	122,819	101,519	161,213	972,906
Gen. Oblig. Bldg., Series 2011D	16,188	16,188	16,188	16,188	16,188	24,282	105,222
Refunding COP's, Series 2011F	241,270	184,570	126,070	65,920	-		617,830
Gen. Obligation, Series 2012A	366,088	335,938	305,038	273,238	251,338	1,293,625	2,825,263
Alt. Facilities, Series 2012B	355,575	327,675	298,875	269,175	248,875	1,262,600	2,762,775
Gen. Oblig. Rfnd., Series 2012D	116,500	82,750	47,800	-	-		247,050
Gen. Oblig. Rfnd., Series 2012E	130,500	87,900	44,400	-	-		262,800
Gen. Obligation, Series 2013A	483,400	425,600	377,600	327,800	275,800	715,850	2,606,050
Alt. Facilities, Series 2013B	1,339,250	1,263,000	1,183,000	1,098,750	1,010,500	5,469,550	11,364,050
Refunding COP's, Series 2013D	262,500	134,250	-	-	-		396,750
Gen. Obligation, Series 2014A	405,350	346,850	310,150	278,850	231,000	461,250	2,033,450
Alt. Facilities, Series 2014B	1,183,550	1,075,750	963,550	846,950	725,550	2,262,600	7,057,950
Gen. Oblig. Rfnd., Series 2014C	291,400	220,400	145,400	66,400	-		723,600
COP's, Series 2014D	4,859,650	4,501,150	4,124,900	3,729,650	3,314,650	10,048,350	30,578,350
Gen. Obligation, Series 2015A	567,100	487,500	404,700	351,500	296,100	934,200	3,041,100
Alt. Facilities, Series 2015B	1,012,400	933,200	850,800	765,000	675,800	2,327,500	6,564,700
Gen. Oblig. Rfnd., Series 2015C	365,000	299,250	230,250	157,500	80,750		1,132,750
COP's, Series 2015D	1,115,400	1,036,800	955,800	872,400	786,600	2,874,900	7,641,900
Gen. Obligation, Series 2016A	1,892,500	1,769,500	1,640,250	1,504,500	1,393,500	8,334,250	16,534,500
Lg.Term Fac Maint , Series 2016B	2,432,750	2,330,000	2,222,000	2,108,750	1,989,750	12,093,750	23,177,000
COP's, Series 2016C	1,030,000	971,750	910,750	846,750	779,500	3,370,750	7,909,500
Gen. Obligation, Series 2017A	1,272,900	1,137,650	995,400	846,150	689,650	2,677,950	7,619,700
Lg.Term Fac Maint , Series 2017B	2,280,600	2,151,100	2,021,600	1,892,100	1,762,600	11,618,600	21,726,600
COP's, Series 2017C	1,643,050	1,546,550	1,445,300	1,338,800	1,227,050	5,836,400	13,037,150
Gen. Obligation, Series 2018A	2,333,933	1,875,500	1,708,500	1,533,000	1,348,750	7,156,750	15,956,433
Lg.Term Fac Maint , Series 2018B	2,962,556	2,498,250	2,409,500	2,316,250	2,218,250	17,529,000	29,933,806
Gen. Obligation, Series 2019A	-	2,536,917	2,006,500	1,812,000	1,607,750	9,552,250	17,515,417
Lg.Term Fac Maint , Series 2019B	-	787,276	1,459,500	1,403,000	1,343,750	10,618,000	15,611,526
COP's, Series 2019C	-	402,792	332,000	315,000	297,250	1,807,250	3,154,292
Total	31,000,955	31,486,043	29,150,972	26,560,178	24,015,326	125,444,219	267,657,693

Internal Services/OPEB

Internal Services/OPEB

Internal Service Fund

Internal Service Fund is 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.

OPEB

OPEB is a fund for Other Post Employment Benefits which are benefits, other than pensions, that the District employees receive as part of their retirement benefits. These benefits may include health care, life insurance, disability, long term care and other services. The District is required to set aside dollars based on actuarial reports to pay for these future expenses.

OPEB TRUST FUND

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20
Earnings on Investments	\$309,104	\$1,272,205	\$3,128,464	\$1,849,745	\$2,083,471
Total Capital Project Fund	\$309,104	\$1,272,205	\$3,128,464	\$1,849,745	\$2,083,471

OPEB TRUST FUND

	2016	2017	2018	2019
Total OPEB Liability	61,123,575	74,764,503	72,737,074	80,769,184
Total OPEB Liability	46,486,188	46,486,188	53,500,288	60,271,220

INTERNAL SERVICES WORKERS COMP - REVENUE BY SOURCE

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20
Local Sources	\$3,691,882	\$3,913,579	\$3,755,474	\$3,549,649	\$3,720,000
Earnings on Investments	\$0	\$0	\$19,274	\$76,471	\$50,000
Total Capital Project Fund	\$3,691,882	\$3,913,579	\$3,774,748	\$3,626,120	\$3,770,000

INTERNAL SERVICES WORKERS COMP - EXPENSES BY OBJECT

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20
Claims	\$6,147,466	\$4,146,459	\$10,887,927	\$3,377,421	\$3,512,518
Claims Administration	\$263,510	\$458,525	\$286,353	\$640,781	\$400,000
Total Capital Project Fund	\$6,410,976	\$4,604,984	\$11,174,280	\$4,018,202	\$3,912,518

INTERNAL SERVICES SELF INS HEALTH- REVENUE BY SOURCE

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20
Local Sources	-	\$35,796,455	\$57,248,252	\$63,042,535	\$68,000,000
Earnings on Investments	-	\$17,618	\$428,106	\$1,207,771	\$1,200,000
Total Capital Project Fund	\$0	\$35,814,073	\$57,676,358	\$64,250,306	\$69,200,000

INTERNAL SERVICES SELF INS - EXPENSES BY OBJECT

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20
Claims	-	\$20,805,770	\$44,231,988	\$50,953,692	\$52,991,840
Claims Administration	-	\$1,961,732	\$4,530,495	\$3,884,884	\$4,000,000
Total Capital Project Fund	\$0	\$22,767,502	\$48,762,483	\$54,838,576	\$56,991,840

INTERNAL SERVICES IT LEASING - REVENUE BY SOURCE

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20
Local Sources	-	\$137,062	\$338,516	\$38,751	\$250,000
Total Capital Project Fund	\$0	\$137,062	\$338,516	\$38,751	\$250,000

INTERNAL SERVICES IT LEASING - EXPENSES BY OBJECT

	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	PRELIMINARY 2018-19	BUDGET 2019-20
Computer Leases	-	-	\$388,806	-	\$200,000
Total Capital Project Fund	\$0	\$0	\$388,806	\$0	\$200,000

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), FICU (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

Enrollment is the biggest factor driving revenue projections for the district. The enrollment has been flat for the past several years, however the Fall 2018 enrollment shows a significant decrease of approximately 800 students over Fall 2017, a decline of 2.2%. Enrollment data shows that while the birth rates in the city have remained flat over the last 5-7 years, the number of kindergarteners enrolling in the District has gone from 3,378 in 2012-13 to 2,846 in 2018-19 – a decrease of 15.7%. Looking at summer withdrawal rates for students transitioning from 5th to 6th grade shows retention going from 92.7% of students in 2016-17 to 88.5% in 2017-18.

The 2019 legislative session begins on January 4th and is a funding year for their work. This preliminary budget assumes the general education formula allowance will not change. One of the priorities the District's Legislative Advocate will present at the legislative

sessions this year will be requesting more revenue for the under-funding of Special Education.

The per pupil amount currently in statute amounts to \$6,312 per pupil. With the decrease in enrollment projected to be 414 students, the general education revenue from the formula allowances reflects a \$5 million reduction in this preliminary budget forecast.

Grant revenue has increased with the award of Cargill, Hennepin County and Department of Education grants. This budget assumes Title I revenue at \$21 million, Title II at \$2.5 million, Title III at \$1 million and AYP grants at \$1.7 million.

The revenue for the Community Education, Food Service, Capital Project and Debt Service funds are **expected to remain flat**.

Revenue

Categorical Revenue	18-19 Projections	19-20 Projections
Voter Approved Referendum	\$61,111,851	\$62,884,990
Local Optional Referendum	\$15,831,312	\$15,876,171
Integration Aid	\$15,370,475	\$15,443,114
Compensatory Aid	\$60,421,668	\$54,993,346
LEP	\$5,533,200	\$5,628,600
Special Education	\$75,508,509	\$70,502,790
Federal/Grants	\$60,666,639	\$80,689,412
Extended Time	\$9,287,355	\$9,220,834
Q Comp	\$9,755,927	\$9,447,432
Non-Categorical Revenue	\$290,883,008	\$285,883,008
Total Revenue	\$604,369,944	\$610,569,697

Expenditures

In order to maintain a structurally balance budget, the expenditure projections for FY 2019-20 cannot exceed the projected revenue of \$610,569,697.

The general fund expenditure projections for FY 2019-20 are based on the following assumptions:

- Maintain general fund staffing levels
- Any bargaining unit contract with automatic steps built into the salary schedule are built into the expenditure projection
- Non-salary expenses are expected to increase at a 2% level
- The salary fringe benefit rate will continue at 36%
- The district is developing an allocation model that provides schools with predictable staffing ratios
- The budget will be structurally balanced with no planned use of fund balance

Staffing

As of October 1, 2018, there are 6,394 full time equivalent (FTE) positions projected in the FY 2019-20 budget. This is a decrease in FTE's of 238 from October 1, 2018. Following is a chart of the historical FTE's by bargaining unit.

Salaries and benefits make up approximately 83.2 percent of the district's general fund budget. There are currently 15 labor agreements. Negotiations will begin in January 2019 for contracts expiring on June 30, 2019, including MFT, ESP, Principals, Professional groups MAAS, MACA, and AMP, as well as some of the trade agreements.

Staffing

	10/2/2014 Total FTE	10/2/2015 Total FTE	10/2/2016 Total FTE	10/2/2017 Total FTE	10/2/2018 Total FTE
ABE Teachers	56.55	54.15	54.175	56.9375	56.4375
AFSCME	314.2625	336.1175	323.2563	315.8663	298.49
AMP	119.7038	112.3075	118.59	120.6238	146.5163
Board Members	9	9	9	9	9
Employment Contracts	44.6838	39.6213	35.8963	27.3013	6.695
ESP	1333.05	1431.19	1510.13	1436.4588	1375.7413
Food Service	141.3188	170.7088	192.2688	197.595	210.7263
Grounds/Stock-workers	20	19	20	20	20
Intermittent/Clerica	11	11	11	10	10
Janitor/Eng/Bus/Ice	280.2	291.6	263	274	269
MAAS	131.8	140.3275	123.1988	123.0363	113.96
MACA	126.5	117.5	117.6	117	115
Machinists	1	1	1	1	1
Non-Represented	66	42	43	38	39
Not assigned	0	0	0	0	0
Principals	121	124	130	128	121

Staffing

	10/2/2014 Total FTE	10/2/2015 Total FTE	10/2/2016 Total FTE	10/2/2017 Total FTE	10/2/2018 Total FTE
SSS (DNU- 7/1/2015)	10.75	2			
Superintendent	1	1	1	1	1
Teachers	3403.3	3571.85	3593.4	3468.05	3311.3
Trade-Bricklayer	1	1	1	1	1
Trade-Carpenter	9	10	10	10	9
Trade-Electrician	10	10	13	12	11
Trade-Electronics	5	6	7	8	8
Trade-Glazier	3	3	3	3	2
Trade-Painter	16	16	16	16	11
Trade-Pipefitter	22	23	24	24	25
Trade-Plasterer	1	1	1	1	1
Trade-Plaster Tender	1	1	1	1	1
Trade-Plumber	9	9	10	10	9
Trade-Roofer	5	5	5	5	5
Trade-Sheet Metal	15	15	16	16	16
Trade-Sprinkler Fit	3	2.3	2.3	2.3	2.3
Transportation	195	191	182	179	188
TOTAL	6486.1189	6767.6726	6837.8152	6632.169	6394.1664

Personnel Services – Other Payroll Outlay and Benefits

Substitutes

The cost of reserve or substitute staff has been approximately \$5.0 – \$5.5 million each of the last 3 years. This amount is expected to continue into FY 2019-20.

Medical Coverage

Group medical coverage contribution rates are expected to increase 6 percent in FY 2019-20. This increase will have to be negotiated into the collective bargaining agreements as they are settled. The total general fund budgeted expenditures for medical coverage are expected to increase approximately \$1.2 million for FY 2019-20.

Other benefits

Other benefits, including Social Security, Medicare, retirement, life insurance, dental insurance, and unemployment benefits are

expected to increase at the same percentage as salaries per the negotiated agreements.

Non-Salary Expenditures

Costs for non-salary expenditures make up approximately 16.8 percent of the district's general fund operation budget. In the pro forma projections, it is assumed the cost will increase 2%. Items that are at risk to increase at greater than 2% include:

- Utilities – depending on weather conditions over the winter, electricity, natural gas and fuel could increase at greater than expected.
- Transportation contracts – as most of the outside transportation contracts will be renewed, the district should expect to see vendors passing on increased costs for driver's wages and the requirement for sick leave. With the extreme shortage of drivers, there may be additional unanticipated costs in order to recruit and retain staff.

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 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 ECFE.

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

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 COMPARATIVE PROPERTY TAXES

	CERTIFIED 2014 PAYABLE 2015 LEVY	CERTIFIED 2015 PAYABLE 2016 LEVY	CERTIFIED 2016 PAYABLE 2017 LEVY	CERTIFIED 2017 PAYABLE 2018 LEVY	MAXIMUM CERTIFIED 2018 PAYABLE 2019 LEVY	INCR (DECR) PAY 17 TO PAY 18	% CHANGE
MAINTENANCE							
TRANSITION LEVY	7,855,257.17	7,225,419.33	7,037,695.77	6,798,712.13	7,092,654.48	293,942.35	4.32%
LOCATION EQUITY	18,193,522.00	15,819,016.00	16,259,636.80	15,498,726.40	16,057,812.80	559,086.40	3.61%
EQUITY	2,166,871.82	1,926,175.06	1,553,728.76	1,728,192.14	1,908,830.14	180,638.00	10.45%
STUDENT ACHIEVEMENT	1,328,532.13	1,375,049.82	717,563.47	-	-	-	0.00%
OPERATING CAPITAL LEVY	6,474,904.48	7,160,874.89	5,469,486.53	5,119,193.25	5,849,059.29	729,866.04	14.26%
ALT TEACHER COMPENSATION	3,430,300.51	3,277,178.45	3,281,694.78	3,483,694.76	3,348,353.10	(135,341.66)	-3.89%
ADJUSTMENT - OTHER (MEMO)	-	30,849.15	(650,218.65)	(565,124.35)	(239,562.86)	325,561.49	-57.61%
ABATEMENTS & ADVANCED ABATEMENTS	-	254,393.41	692,722.38	693,863.51	1,031,627.02	337,763.51	48.68%
ACHIEVEMENT & INTEGRATION LEVY	5,073,038.76	2,817,035.40	4,526,642.74	5,844,357.53	3,924,921.66	(1,919,435.87)	-32.84%
REEMPLOYMENT INSURANCE LEVY	444,440.18	720,974.11	620,313.52	600,790.02	523,352.70	(77,437.32)	-12.89%
LEASED SPACE LEVY & ADJ	-	401,500.00	620,288.00	686,067.00	327,231.50	(358,835.50)	-52.30%
LONG TERM FACILITIES MAIN- TENANCE	-	2,583,692.00	2,785,013.00	2,750,700.00	3,228,747.48	478,047.48	17.38%
ALTERNATIVE FACILITIES	-	-	-	-	-	-	0.00%
HEALTH & SAFETY LEVY	1,749,945.90	(160,855.00)	(158,323.09)	(0.31)	-	0.31	-100.00%
SAFE SCHOOLS LEVY	1,466,046.30	1,424,084.10	1,503,314.28	1,295,255.16	1,341,687.96	46,432.80	3.58%
JUDGMENT LEVY	197,187.56	14,836.60	-	646,550.30	712,953.56	66,403.26	10.27%
MPLS TRA & PERA/MERF LEVY	8,470,800.00	9,392,400.00	7,088,400.00	7,088,400.00	7,088,400.00	-	0.00%
ICE ARENA LEVY	103,669.11	151,699.99	-	-	-	-	0.00%
OTHER POST EMPLOYMENT BENEFITS	416,469.00	(416,469.38)	3,769,707.60	3,194,029.02	3,336,488.86	142,459.84	4.46%
HEALTH INSURANCE	-	-	-	-	-	-	0.00%
CAREER TECHNICAL	655,685.47	699,340.31	711,099.19	749,397.71	730,522.38	(18,875.33)	-2.52%
TOTAL MAINTENANCE	58,026,670.39	54,697,194.24	55,828,765.08	55,612,804.27	56,263,080.07	650,275.80	1.17%

MINNEAPOLIS PUBLIC SCHOOLS COMPARATIVE PROPERTY TAXES

	CERTIFIED 2014 PAYABLE 2015 LEVY	CERTIFIED 2015 PAYABLE 2016 LEVY	CERTIFIED 2016 PAYABLE 2017 LEVY	CERTIFIED 2017 PAYABLE 2018 LEVY	MAXIMUM CERTIFIED 2018 PAYABLE 2019 LEVY	INCR (DECR) PAY 17 TO PAY 18	% CHANGE
COMMUNITY SERVICE:							
BASIC COMMUNITY EDUCATION LEVY	2,754,679.50	2,860,923.00	2,860,923.00	2,860,923.00	2,860,923.00	-	0.00%
EARLY CHILDHOOD FAMILY LEVY	1,500,110.02	1,555,432.01	1,679,129.27	1,714,917.09	1,673,222.36	(41,694.73)	-2.43%
HANDICAPPED ADULTS LEVY	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	-	0.00%
SCHOOL-AGE CARE	816,341.94	1,005,860.56	668,559.22	536,121.21	856,797.18	320,675.97	59.81%
HOME VISTING	43,148.80	45,827.20	64,662.65	73,424.68	76,678.75	3,254.07	4.43%
ABATEMENTS & AD- VANCED ABATEMENTS	16,455.89	5,602.19	27,473.31	25,888.64	44,050.33	18,161.69	70.15%
TOTAL COMMUNITY SERVICE	5,160,736.15	5,503,644.96	5,330,747.45	5,241,274.62	5,541,671.62	300,397.00	5.73%
GENERAL DEBT SER- VICE LEVY	57,481,368.90	63,228,410.36	63,425,842.92	80,750,516.97	82,055,413.85	1,304,896.88	1.62%
PENSION BONDS / OPEB LEVY	-	-	2,371,005.00	2,347,662.98	2,373,525.00	25,862.02	1.10%
REFERENDUM VOTER APPROVED	49,005,299.87	54,691,030.72	64,807,021.29	58,533,685.12	63,290,197.85	4,756,512.73	8.13%
REFERENDUM - 1ST TIER BOARD APPROVED	8,922,286.69	7,619,935.72	(851,161.94)	(82,377.57)	(130,071.11)	(47,693.54)	57.90%
TOTAL REFERENDUM LEVY	57,927,586.56	62,310,966.44	63,955,859.35	58,451,307.55	63,160,126.74	4,708,819.19	8.06%
TOTAL PROPERTY TAX LEVY	178,596,362.00	185,740,216.00	190,912,219.80	202,403,566.39	209,393,817.28	6,990,250.89	3.45%
GENERAL FUND - RMV	10,022,128.99	9,151,594.39	\$8,591,424.53	\$8,526,904.27	9,001,484.62	474,580.35	5.57%
REFERENDUM - RMV - VOTER APPROVED	49,005,299.87	54,691,030.72	64,807,021.29	58,533,685.12	63,290,197.85	4,756,512.73	8.13%
REFERENDUM - RMV - BOARD APPROVED	8,922,286.69	7,619,935.72	(851,161.94)	(82,377.57)	-130,071.11	-47,693.54	57.90%
GENERAL FUND - NTC - OTHER LOCAL	48,004,541.40	45,545,599.85	47,237,340.55	47,085,900.00	47,261,595.45	175,695.45	0.37%
COMMUNITY SERVICE - NTC - OTHER LOCAL	5,160,736.15	5,503,644.96	5,330,747.45	5,241,274.62	5,541,671.62	\$300,397.00	5.73%
DEBT SERVICE NTC - OTHER LOCAL	57,481,368.90	63,228,410.36	63,425,842.92	80,750,516.97	82,055,413.85	\$1,304,896.88	1.62%
OPEB / PENSION - OTHER	-	-	2,371,005.00	2,347,662.98	2,373,525.00	25,862.02	1.10%
TOTAL PROPERTY TAX LEVY	178,596,362.00	185,740,216.00	\$190,912,219.80	\$202,403,566.39	209,393,817.28	6,990,250.89	3.45%

Tax Rates

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%	33.911%
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%	29.165%
2019	5.328%	0.947%	2.050%	13.500%	0.406%	22.231%
2020	4.707%	0.876%	6.894%	12.937%	0.378%	25.792%
2021	4.438%	0.821%	6.821%	12.658%	0.369%	25.107%
2022	4.367%	0.796%	6.816%	12.458%	0.357%	24.794%

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 Market Value

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%
2019	530,941,500	52,194,464,200	52,725,405,700	
2020	542,878,267	56,891,965,978	57,434,844,245	
2021	546,987,265	60,760,619,665	61,307,606,930	
2022	554,879,654	64,284,735,605	64,839,615,259	

Notes

Real Estate includes single family homes, townhomes and condominiums

Financial Equity

Financial Equity

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 2019-20 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.

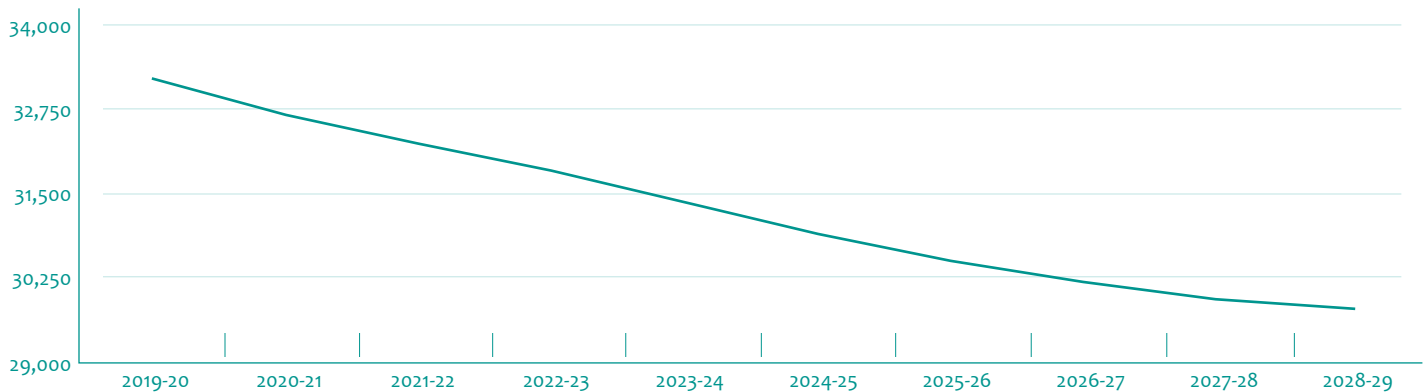
The enrollment for the fall of 2019 projects a decline of 2.24% of students based on historical trends, birth rates and charter school demographics. This trend continues through FY 2028-29 at a rate of a 0.5 to 1.5% decrease per year. A major reason for the decline in enrollment is the district losing market share to open enrollment, particularly in Zone 1.

Enrollment Projections for Ten Years

The FY 19-20 revenue projections are based on the update 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 2019 projects a decline of 2.24% if students based on historical trends, birth rates, and charter school demographics. This trend continues through 2028-29 at a rate of 0.5 to 2.25% per year. A major reason for the decline in enrollment is the district losing market share to open

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kindergarten	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0	2925.0
Grade 1	2846.0	2820.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4	2830.4
Grade 2	2687.0	2667.8	2673.4	2682.9	2682.9	2682.9	2682.9	2682.9	2682.9	2682.9	2682.9
Grade 3	2737.0	2578.4	2560.0	2565.4	2574.5	2574.5	2574.5	2574.5	2574.5	2574.5	2574.5
Grade 4	2733.0	2561.0	2412.7	2395.4	2400.5	2409.0	2409.0	2409.0	2409.0	2409.0	2409.0
Grade 5	2670.0	2577.0	2433.6	2292.6	2276.2	2281.1	2289.2	2289.2	2289.2	2289.2	2289.2
Grade 6	2492.0	2363.9	2310.6	2182.0	2055.6	2040.9	2045.2	2052.5	2052.5	2052.5	2052.5
Grade 7	2476.0	2390.1	2291.0	2239.3	2114.7	1992.1	1977.9	1982.1	1989.1	1989.1	1989.1
Grade 8	2456.0	2415.6	2355.9	2258.2	2207.3	2084.4	1963.7	1949.6	1953.8	1960.7	1960.7
Grade 9	2491.0	2503.3	2496.6	2434.9	2333.9	2281.3	2154.3	2029.5	2015.0	2019.3	2026.4
Grade 10	2376.0	2449.6	2476.8	2470.1	2409.1	2309.2	2257.1	2131.5	2008.0	1993.6	1997.9
Grade 11	2370.0	2272.3	2347.8	2373.9	2367.5	2309.1	2213.3	2163.3	2043.0	1924.6	1910.8
Grade 12	2673.0	2648.5	2544.1	2628.7	2657.9	2650.7	2585.3	2478.0	2422.1	2287.3	2154.8
Total-Graph Below	33932.0	33173.0	32657.9	32278.9	31835.5	31370.6	30907.7	30497.5	30194.4	29938.1	29803.2
Change		(759.0)	(515.1)	(379.0)	(443.4)	(464.9)	(462.9)	(410.2)	(303.1)	(256.3)	(134.9)
% Change		-2.24%	-1.55%	-1.16%	-1.37%	-1.46%	-1.48%	-1.33%	-0.99%	-0.85%	-0.45%
Grade 12 to K Change		252.0	276.5	380.9	296.3	267.1	274.3	339.7	447.0	502.9	637.7
Grade 1-12 Migration		-1011.0	-791.6	-759.9	-739.7	-732.0	-737.2	-749.9	-750.1	-759.2	-772.6

10 year enrollment history

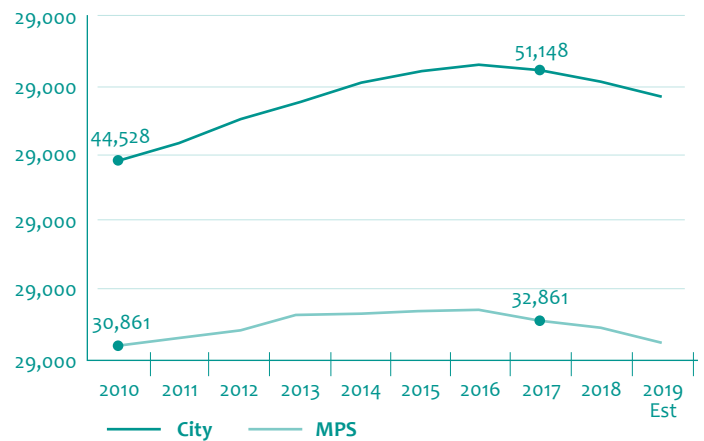


City of Minneapolis Education Market Place

Minneapolis Public Schools (MPS) operates in a dynamic educational environment influenced by demographic, economic and competitive market forces. Minneapolis families are 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 continue today.

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. Today MPS market share has dropped to 63% due to the expansion of charter schools, state directed open enrollment programs in suburban districts and a decreasing number of KG-12 age children living in Minneapolis. 18,300 Minneapolis KG-12 resident students have chosen other publicly funded education options over MPS and entered charter and open enrolled in districts across the metro.

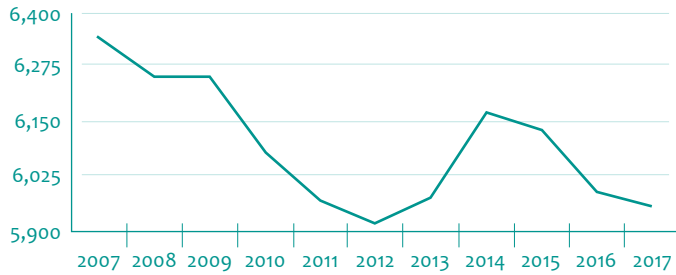
Total school age children attending public school living in Minneapolis vs. MPS enrollment



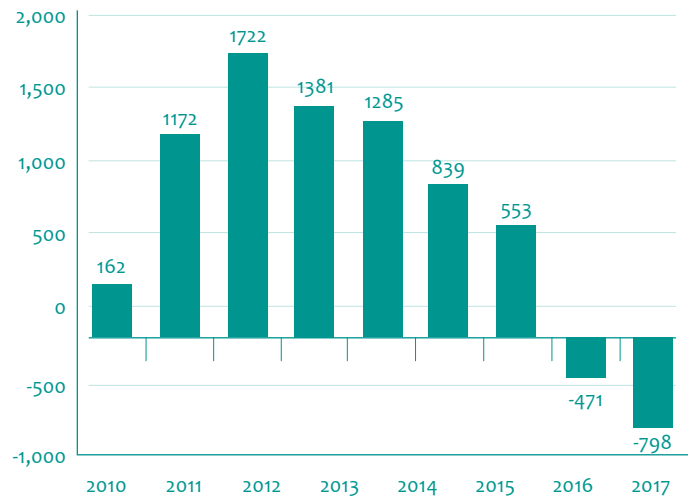
Primary market environment forces Fall 2019:

1. Charter school evolution to sophisticated 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, decreased migration of immigrants and fewer KG-12 age students living in Minneapolis

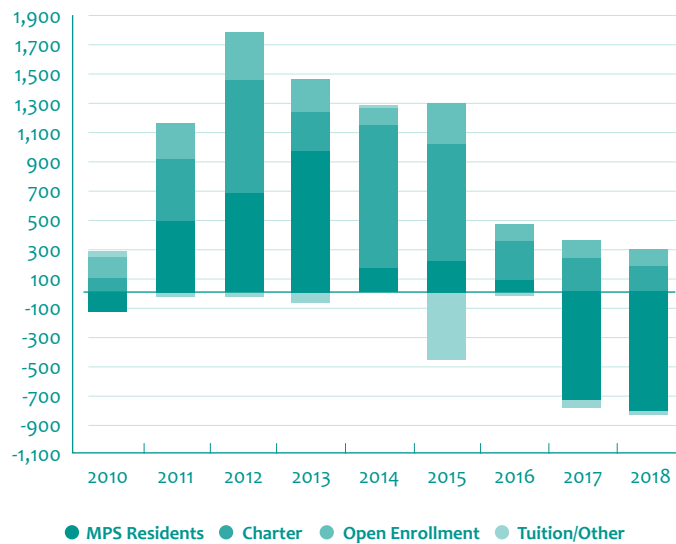
MPLS birth rates



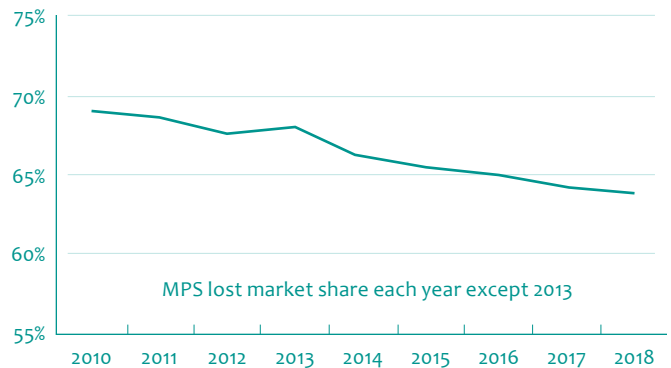
Change school age children living in the city of Minneapolis



Change of city of Minneapolis public educated resident students each year by education sector



MPS share of all school age children living in Minneapolis enrolled in public schools/districts



Charter School Enrollment Growth of MPLS Residents:

The number and size of charter schools continues to grow each year but at a slower pace as the market matures. 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 recruitment and retention strategies.

Open Enrollment of MPLS Residents Increases:

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 to 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.

School Allocations

SCHOOL ALLOCATIONS

Projected Enrollment is based on the profiles from student accounting (once Choice Cards are completed)

K-5 Schools	K	1	2	3	4	5	Total
Anishinabe Academy	34	36	29	36	36	36	207
Armatage	104	104	99	96	95	92	590
Bancroft	89	86	83	86	78	78	500
Bethune	54	50	47	38	38	38	265
Bryn Mawr	36	36	36	36	46	48	238
Burroughs	120	120	120	130	123	118	731
Cityview	54	54	52	36	38	38	272
Dowling	77	77	75	78	84	81	472
Emerson Spanish	96	86	75	78	73	73	481
Green Central	59	50	38	48	44	47	286
Hall	36	36	34	32	34	24	196
Hiawatha	78	79	90				247
Howe				60	78	76	214
Jenny Lind	54	54	54	54	60	67	343
Kenny	78	78	78	75	76	78	463
Kenwood	74	78	75	52	59	53	391
Loring	72	67	65	66	59	56	385
Lucy Laney	72	68	70	63	67	67	407
Lyndale	86	84	85	81	81	62	479
Nellie Stone Johnson	82	63	63	57	57	52	374
Northrop	78	96	73	78	76	76	477
Pillsbury	58	55	55	52	53	53	326
Pratt	48	50	45	49	42	42	276
Sheridan	54	54	45	40	43	38	274
Waite Park	72	72	63	68	62	64	401
Webster	72	67	60	47	42	25	313
Whittier	94	89	88	73	78	81	503
Windom Open	104	106	100	96	95	90	591

SCHOOL ALLOCATIONS

Projected Enrollment is based on the profiles from student accounting (once Choice Cards are completed)

K-8 Schools	K	1	2	3	4	5	6	7	8	Total
Andersen										
Barton	86	84	88	73	81	87	96	99	96	790
Folwell	76	77	75	75	74	78	80	83	93	711
Hmong Intl	91	82	83	75	84	84	90	90	90	769
Jefferson	59	59	59	57	49	57	57	57	63	517
Marcy	48	40	39	40	43	53	45	54	42	404
Seward	75	74	76	79	74	80	77	83	83	701
Sullivan	98	98	93	96	87	92	93	90	90	837
	65	60	50	52	62	56	48	58	48	499
Combined Campus										
Field						112	131	112	134	489
Hale	130	130	128	127	137					652
Lake Harriet Lower	125	122	138	130						515
Lake Harriet Upper					115	125	128	125	128	621
Lake Nokomis Keewaydin				86	81	74	77	83	70	471
Lake Nokomis Wenonah	96	79	100							275

SCHOOL ALLOCATIONS

Projected Enrollment is based on the profiles from student accounting (once Choice Cards are completed)

Middle Schools	6	7	8	Total
Anthony	246	266	259	771
Anwatin	214	170	173	557
Franklin	144	128	118	390
Justice Page	272	272	272	816
Northeast	150	166	160	476
Olson	134	128	112	374
Sanford	314	301	317	932

SCHOOL ALLOCATIONS

Projected Enrollment is based on the profiles from student accounting (once Choice Cards are completed)

High Schools	6	7	8	9	10	11	12	Total
Edison				240	235	240	235	950
FAIR				75	65	50	45	235
Henry				265	250	227	239	981
Heritage	15	20	30	30	35	35	35	200
North				125	130	115	90	460
Roosevelt				260	250	237	224	971
South				465	455	400	400	1720
Southwest				545	525	472	424	1966
Washburn				430	405	400	385	1620
Wellstone				30	50	70	105	255

- 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 purposes 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.

SCHOOL ALLOCATIONS – PER PUPIL FORMULAS

K-5 Schools	Referendum Class Size	General Fund Class Size	Basic per Student	Targeted Program	Time Adjustment	Small School Adjustment
Anishinabe Acad	\$362,178	\$855,153	\$85,022			\$40,000
Armatage	\$1,066,412	\$1,609,680	\$351,422			
Bancroft	\$895,374	\$1,458,784	\$212,556			
Bethune	\$472,854	\$1,177,068	\$112,655			
Bryn Mawr	\$432,606	\$1,006,050	\$101,177			\$47,600
Burroughs	\$1,317,927	\$2,065,047	\$358,413	\$48,145		
Cityview	\$492,975	\$1,207,260	\$115,630			
Dowling	\$845,074	\$1,368,230	\$200,653			
Emerson Spanish	\$865,203	\$1,408,470	\$204,479			
R Green Central Park	\$513,096	\$1,026,160	\$121,582			
Hall	\$352,107	\$865,202	\$83,322			\$39,204
Hiawatha	\$442,660	\$784,720	\$105,003	\$11,015		\$49,395
Howe	\$382,298	\$563,386	\$90,974			\$42,803
Jenny Lind	\$613,701	\$1,478,885	\$145,813			
Kenny	\$835,032	\$1,338,046	\$196,827			
Kenwood	\$704,235	\$1,146,892	\$166,217	\$19,963		
Loring	\$694,185	\$1,116,705	\$163,243			
Lucy Laney	\$734,427	\$1,770,638	\$173,020			
Lyndale	\$865,203	\$1,388,341	\$203,629			
Nellie Stone Johnson	\$674,064	\$1,358,157	\$158,992			
Northrop	\$855,153	\$1,388,340	\$202,778			
Pillsbury	\$583,509	\$945,686	\$138,586			
Pratt	\$492,975	\$814,888	\$117,331			
Sheridan	\$492,964	\$1,207,260	\$116,481			
Waite Park	\$724,356	\$1,167,017	\$170,470			
Webster	\$563,388	\$935,635	\$133,060	\$10,000		
Whittier	\$905,454	\$1,468,824	\$213,831			
Windom	\$1,066,413	\$1,720,345	\$251,241			

SCHOOL ALLOCATIONS – PER PUPIL FORMULAS

K-8 Schools	Referendum Class Size	General Fund Class Size	Basic per Student	Targeted Program	Time Adjustment	Small School Adjustment
Andersen	\$1,418,520	\$2,022,181	\$335,838			
Barton	\$1,277,673	\$1,820,959	\$302,254			
Folwell Arts	\$1,388,349	\$1,971,868	\$326,911			
Hmong Academy	\$935,637	\$1,609,680	\$219,783			
Jefferson	\$724,356	\$1,036,242	\$171,745			
Marcy	\$1,257,572	\$1,810,880	\$298,003			
Seward	\$1,509,075	\$2,173,055	\$355,819			
Sullivan	\$895,395	\$1,307,865	\$212,131			

SCHOOL ALLOCATIONS – PER PUPIL FORMULAS

Combined campus	Referendum Class Size	General Fund Class Size	Basic per Student	Targeted Program	Time Adjustment	Small School Adjustment
Field	\$885,324	\$1,016,112	\$207,880	\$88,054		
Hale	\$1,177,068	\$1,924,213	\$284,587	\$59,415		
Lake Harriet Lower	\$925,566	\$1,509,074	\$319,544	\$26,988		
Lake Harriet Upper	\$1,116,714	\$1,358,178	\$264,002	\$181,341		
Lk Nokomis - Keewaydin	\$845,078	\$1,086,541	\$200,228			
Lk Nokomis - Wenonah	\$492,975	\$835,011	\$157,149			

SCHOOL ALLOCATIONS – PER PUPIL FORMULAS

Middle schools	Referendum Class Size	General Fund Class Size	Basic per Student	Targeted Program	Time Adjustment	Small School Adjustment
Anthony	\$1,388,349	\$1,519,133	\$327,761		\$361,599	
Anwatin	\$1,006,060	\$1,096,583	\$236,787		\$261,234	
Franklin	\$704,237	\$764,598	\$165,794		\$182,907	
Justice Page Middle	\$1,468,843	\$1,609,680	\$346,891		\$382,704	
Northeast	\$855,143	\$945,697	\$202,353		\$243,365	
Olson	\$674,051	\$734,411	\$158,992		\$175,406	
Sanford	\$1,680,114	\$1,841,057	\$396,204		\$437,108	

SCHOOL ALLOCATIONS – PER PUPIL FORMULAS

High Schools	Referendum Class Size	General Fund Class Size	Basic per Student	Targeted Program	Time Adjustment	Small School Adjustment
Edison	\$1,710,274	\$2,112,717	\$403,856		\$415,929	
Fair 9-12	\$422,541	\$523,148	\$99,901	\$90,363	\$110,215	\$47,000
Henry	\$1,770,648	\$2,173,069	\$417,035	\$100,605	\$460,089	
Heritage Academy	\$362,177	\$422,537	\$85,022		\$215,740	\$40,000
North Academy	\$824,961	\$1,026,171	\$195,551	\$709,529	\$215,740	
Roosevelt	\$1,750,525	\$2,152,947	\$412,784		\$455,399	
South	\$3,098,633	\$3,823,009	\$731,192		\$806,680	
Southwest	\$3,541,294	\$4,366,257	\$835,770		\$922,054	
Washburn	\$2,917,544	\$3,564,061	\$726,276		\$759,780	
Wellstone Int'l	\$462,783	\$563,388	\$108,404	\$101,771	\$119,595	

SCHOOL ALLOCATIONS – PER PUPIL FORMULAS

Special Education sites	Referendum Class Size	General Fund Class Size	Basic per Student	Targeted Program	Time Adjustment	Small School Adjustment
Riverbend	\$150,917	\$191,139	\$36,135	\$150,000		
Harrison	\$50,313	\$70,413	\$12,753	\$150,000		
Transition Plus	\$462,772	\$301,815	\$198,949			

SCHOOL ALLOCATIONS – PER PUPIL FORMULAS

Other sites	Referendum Class Size	General Fund Class Size	Basic per Student	Targeted Program	Time Adjustment	Small School Adjustment
Hospital Sites	\$271,633	\$331,996	\$64,192	\$292,000		
Longfellow Alternative	\$140,846	\$130,786	\$34,009	\$650,000		
Stadiumview	\$120,726	\$110,673	\$28,908	\$823,000		
800 West Broadway	\$60,363	\$60,363	\$14,879	\$400,000		

SCHOOL ALLOCATIONS – Program specific

K-5 Schools	Career Tech Ed	Magnet	IB	Advanced Academics
ARMATAGE		\$51,517		
BANCROFT			\$177,968	
CITYVIEW		\$23,750		
DOWLING		\$41,218		
EMERSON SPANISH		\$42,004		
HALL			\$177,968	
SHERIDAN		\$23,925		
WHITTIER			\$177,968	
WINDOM		\$51,608		

SCHOOL ALLOCATIONS – Program specific

K-8 Schools	Career Tech Ed	Magnet	IB	Advanced Academics
BARTON		\$62,083		
FOLWELL ARTS		\$67,147		
HMONG ACADEMY		\$45,141		
MARCY		\$61,209		
SEWARD		\$73,084		

- **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.

SCHOOL ALLOCATIONS – Program specific

Middle Schools	Career Tech Ed	Magnet	IB	Advanced Academics
ANTHONY			\$78,363	
ANWATIN		\$48,636	\$78,363	
NORTHEAST			\$78,363	
OLSON			\$78,363	
SANFORD			\$80,363	

SCHOOL ALLOCATIONS – Program specific

High Schools	Career Tech Ed	Magnet	IB	Advanced Academics
EDISON	\$402,420		\$76,363	\$123,605
FAIR 9-12		\$20,520		\$50,303
HENRY	\$402,420		\$113,359	\$123,605
HERITAGE ACADEMY				\$50,302
NORTH ACADEMY	\$201,210	\$40,166		\$60,303
ROOSEVELT	\$432,601		\$110,545	\$120,605
SOUTH	\$402,420	\$150,186		\$110,605
SOUTHWEST	\$301,815		\$110,545	\$130,605
WASHBURN	\$301,815			\$120,605
WELLSTONE INT'L				\$50,292

SCHOOL ALLOCATIONS – Program specific

Special Education sites	Career Tech Ed	Magnet	IB	Advanced Academics
TRANSITION PLUS	\$60,362			

SCHOOL ALLOCATIONS – Catagorical Funding

K-5 Schools	Q Comp	AVID	Racially Isolated	School Within A School
Anishinabe Acad	\$30,121		\$43,400	
Armatage	\$34,121			
Bancroft	\$48,171			
Bethune	\$34,121		\$54,800	
Bryn Mawr	\$44,192		\$59,800	
Burroughs	\$48,182			
Cityview	\$44,182		\$54,800	
Dowling	\$34,121			
Emerson Spanish	\$44,182		\$97,205	
R Green Central Park	\$48,182		\$54,800	
Hall	\$44,182		\$38,600	
Hiawatha	\$20,061			
Howe	\$20,061			
Jenny Lind	\$48,182		\$78,200	
Kenny	\$34,121			
Kenwood	\$20,061			
Loring	\$34,121			
Lucy Laney	\$48,182		\$87,396	
Lyndale	\$48,182			
Nellie Stone Johnson	\$48,171		\$77,607	
Northrop	\$34,122			
Pillsbury	\$34,121		\$62,790	
Pratt	\$20,061			
Sheridan	\$44,182		\$55,200	
Waite Park	\$34,121			
Webster	\$20,061			
Whittier	\$48,182			
Windom	\$44,190			

- **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

SCHOOL ALLOCATIONS – Catagorical Funding

K-8 Schools	Q Comp	AVID	Racially Isolated	School Within A School
Andersen	\$100,434	\$60,363	\$168,800	
Barton	\$48,182			
Folwell Arts	\$76,313		\$162,810	
Hmong Academy	\$58,242	\$40,242	\$106,200	
Jefferson	\$72,303	\$40,242	\$89,800	
Marcy	\$48,192			
Seward	\$48,192	\$60,363		
Sullivan	\$72,314	\$60,363	\$105,000	

SCHOOL ALLOCATIONS – Catagorical Funding

Combined Campus	Q Comp	AVID	Racially Isolated	School Within A School
Field	\$34,121	\$60,363		
Hale	\$34,121			
Lake Harriet Lower	\$34,121			
Lake Harriet Upper	\$34,121			
Lake Nokomis - Keewaydin	\$44,182	\$60,366		
Lake Nokomis - Wenonah	\$20,061			

SCHOOL ALLOCATIONS – Catagorical Funding

Middle Schools	Q Comp	AVID	Racially Isolated	School Within A School
Anthony	\$58,242	\$100,605		
Anwatin	\$58,242	\$80,488	\$112,200	\$51,309
Franklin	\$44,182	\$60,363	\$74,000	
Justice Page Middle	\$58,242	\$60,363		
Northeast	\$48,182	\$80,484		
Olson	\$44,182	\$60,363	\$78,000	
Sanford	\$62,242	\$120,725		

SCHOOL ALLOCATIONS – Catagorical Funding

High Schools	Q Comp	AVID	Racially Isolated	School Within A School
Edison	\$90,363	\$100,605		
Fair 9-12	\$30,121		\$125,000	
Henry	\$100,424	\$120,726	\$201,800	\$182,729
Heritage Academy	\$30,121	\$40,242	\$41,000	
North Academy	\$58,242		\$89,600	
Roosevelt	\$100,424	\$140,847		\$152,107
South	\$110,484	\$120,726		
Southwest	\$100,424	\$160,968		\$110,354
Washburn	\$100,424	\$100,605		
Wellstone Int'l	\$34,121		\$59,200	\$123,741

SCHOOL ALLOCATIONS – Catagorical Funding

Special Education	Q Comp	AVID	Racially Isolated	School Within A School
Riverbend	\$34,121			
Harrison	\$20,061			
Transition Plus	\$44,182			
Early Childhood Spec Ed	\$106,484			

SCHOOL ALLOCATIONS – Catagorical Funding

Other sites	Q Comp	AVID	Racially Isolated	School Within A School
Mpls Metro – Hospitals	\$16,061			
Longfellow Alternative	\$16,061			
Stadiumview	\$16,061			
800 West Broadway	\$3,491			

SCHOOL ALLOCATIONS – COMPENSATORY AND TITLE I

K-5 Schools	Comp Ed	Title I
Anishinabe Acad	\$714,580	\$176,694
Armatage	\$130,769	\$0
Bancroft	\$1,091,306	\$270,813
Bethune	\$918,971	\$225,304
Bryn Mawr	\$760,581	\$189,039
Burroughs	\$38,238	\$0
Cityview	\$934,816	\$216,816
Dowling	\$349,053	\$150,140
Emerson Spanish	\$733,857	\$237,137
R Green Central Park	\$914,223	\$220,674
Hall	\$682,891	\$158,947
Hiawatha	\$63,376	\$0
Howe	\$91,692	\$0
Jenny Lind	\$1,094,844	\$276,229
Kenny	\$80,385	\$0
Kenwood	\$53,342	\$0
Loring	\$540,556	\$185,921
Lucy Laney	\$1,194,663	\$293,975
Lyndale	\$520,381	\$190,131
Nellie Stone Johnson	\$1,235,858	\$314,808
Northrop	\$70,250	\$0
Pillsbury	\$778,168	\$208,329
Pratt	\$333,999	\$109,448
Sheridan	\$660,339	\$177,467
Waite Park	\$257,259	\$128,391
Webster	\$278,438	\$96,819
Whittier	\$1,080,531	\$278,531
Windom	\$200,536	\$0

- **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.
- **Title I** is funded through the federal Every Student Succeeds Act. Allocations are given to schools with greater that 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.

SCHOOL ALLOCATIONS – COMPENSATORY AND TITLE I

K-8 Schools	Comp Ed	Title I
Andersen	\$2,462,210	\$627,302
Barton	\$468,358	\$213,986
Folwell Arts	\$2,074,023	\$535,483
Hmong Academy	\$1,408,561	\$358,789
Jefferson	\$1,345,184	\$335,641
Marcy	\$681,201	\$265,902
Seward	\$918,813	\$322,731
Sullivan	\$1,582,849	\$376,535

SCHOOL ALLOCATIONS – COMPENSATORY AND TITLE I

Combined Campus	Comp Ed	Title I
Field	\$50,278	\$0
Hale	\$30,949	\$0
Lake Harriet Lower	\$4,169	\$0
Lake Harriet Upper	\$9,982	\$0
Lake Nokomis - Keewaydin	\$305,637	\$147,334
Lake Nokomis - Wenonah	\$142,756	\$80,683

SCHOOL ALLOCATIONS – COMPENSATORY AND TITLE I

Middle Schools	Comp Ed	Title I
Anthony	\$387,714	\$0
Anwatin	\$844,618	\$259,588
Franklin	\$988,687	\$249,223
Justice Page Middle	\$518,902	\$250,467
Northeast	\$961,065	\$232,362
Olson	\$918,126	\$243,050
Sanford	\$1,060,092	\$385,875

SCHOOL ALLOCATIONS – COMPENSATORY AND TITLE I

High Schools	Comp Ed	Title I
Edison	\$2,020,470	\$528,998
Fair 9-12	\$277,540	\$97,521
Henry	\$1,794,635	\$507,249
Heritage Academy	\$546,630	\$133,485
North Academy	\$1,119,878	\$279,315
Roosevelt	\$1,247,001	\$418,849
South	\$1,841,165	\$665,808
Southwest	\$924,623	\$0
Washburn	\$742,149	\$0
Wellstone Int'l	\$670,218	\$207,277

SCHOOL ALLOCATIONS – COMPENSATORY AND TITLE I

Special Education	Comp Ed	Title I
Riverbend	\$248,756	
Harrison	\$77,637	
Transition Plus	\$523,180	
Early Childhood Spec Ed	\$519,963	

SCHOOL ALLOCATIONS – COMPENSATORY AND TITLE I

Other sites	Comp Ed	Title I
Mpls Metro – Hospitals	\$237,665	\$165,000
Longfellow Alternative	\$221,821	\$54,011
Stadiumview	\$123,586	\$163,361
800 West Broadway	\$75,313	\$17,540

SCHOOL ALLOCATIONS – EL AND SPECIAL EDUCATION

K-5 Schools	ESL Teacher	Special Education Resource Teacher	Special Education Citywide	Special Education Federal IDEA
Anishinabe Acad		\$201,210	\$187,583	
Armatage	\$150,907	\$201,209	\$352,139	\$66,328
Bancroft	\$402,420	\$251,523	\$595,120	\$66,328
Bethune	\$50,303	\$251,523	\$970,022	
Bryn Mawr	\$201,210	\$201,210	\$935,086	
Burroughs	\$100,605	\$201,210	\$407,794	
Cityview	\$100,605	\$251,502	\$1,134,842	
Dowling	\$201,210	\$201,210	\$978,469	
Emerson Spanish	\$553,327	\$251,512	\$33,164	
R Green Central Park	\$503,025	\$150,918	\$738,232	
Hall	\$50,302	\$201,210	\$582,419	
Hiawatha	\$100,603	\$50,302	\$407,781	
Howe	\$100,605	\$100,605	\$446,443	
Jenny Lind	\$100,605	\$301,815	\$628,549	\$66,328
Kenny	\$100,604	\$201,210	\$551,893	
Kenwood	\$100,605	\$100,605	\$187,315	
Loring	\$150,907	\$251,512	\$187,584	
Lucy Laney		\$301,815	\$562,203	
Lyndale	\$352,117	\$301,815	\$407,801	
Nellie Stone Johnson	\$301,825	\$352,107	\$644,551	\$82,772
Northrop	\$100,605	\$201,210	\$297,119	\$82,772
Pillsbury	\$452,733	\$150,897	\$815,871	
Pratt	\$150,907	\$201,210		
Sheridan	\$201,199	\$251,512	\$1,036,350	
Waite Park	\$150,918	\$201,210	\$428,444	
Webster	\$150,907	\$201,209	\$600,387	
Whittier	\$452,733	\$251,502	\$461,619	
Windom	\$402,420	\$150,907		

- **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).

SCHOOL ALLOCATIONS – EL AND SPECIAL EDUCATION

K-8 Schools	ESL Teacher	Special Education Resource Teacher	Special Education Citywide	Special Education Federal IDEA
Andersen	\$1,257,562	\$402,420	\$1,717,058	\$33,164
Barton	\$301,815	\$301,815	\$33,164	\$66,328
Folwell Arts	\$653,932	\$704,235	\$263,971	\$33,164
Hmong Academy	\$618,630	\$301,815	\$815,867	\$38,643
Jefferson	\$754,538	\$352,128	\$804,333	
Marcy	\$301,815	\$352,107	\$595,120	
Seward	\$503,025	\$301,814	\$33,164	\$33,164
Sullivan	\$804,840	\$301,815	\$1,471,060	\$66,328

SCHOOL ALLOCATIONS – EL AND SPECIAL EDUCATION

Combined Campus	ESL Teacher	Special Education Resource Teacher	Special Education Citywide	Special Education Federal IDEA
Field		\$201,210	\$510,296	\$100,308
Hale		\$201,206	\$407,801	
Lake Harriet Lower		\$100,605	\$269,635	
Lake Harriet Upper		\$201,210	\$644,287	\$33,159
Lake Nokomis - Keewaydin	\$100,605	\$301,814	\$474,119	\$33,164
Lake Nokomis - Wenonah	\$100,605	\$100,605	\$407,784	

SCHOOL ALLOCATIONS – EL AND SPECIAL EDUCATION

Middle Schools	ESL Teacher	Special Education Resource Teacher	Special Education Citywide	Special Education Federal IDEA
Anthony	\$201,210	\$251,512	\$54,057	
Anwatin	\$301,815	\$301,815	\$1,231,830	
Franklin	\$100,605	\$352,117	\$919,997	
Justice Page Middle	\$352,117	\$301,815	\$1,154,332	
Northeast	\$201,201	\$452,733	\$976,533	\$33,436
Olson	\$150,907	\$251,523	\$765,295	
Sanford	\$352,128	\$603,727	\$1,293,757	

SCHOOL ALLOCATIONS – EL AND SPECIAL EDUCATION

High Schools	ESL Teacher	Special Education Resource Teacher	Special Education Citywide	Special Education Federal IDEA
Edison	\$704,235	\$704,235	\$2,320,046	\$71,256
Fair 9-12	\$50,302	\$201,210	\$35,080	
Henry	\$553,327	\$754,537	\$1,337,229	
Heritage Academy	\$452,722	\$50,302		
North Academy	\$100,605	\$452,722	\$872,282	
Roosevelt	\$804,839	\$754,537	\$1,622,201	\$35,628
South	\$1,056,353	\$754,548	\$1,545,350	\$35,628
Southwest	\$704,235	\$804,840	\$2,320,048	\$35,628
Washburn	\$553,327	\$804,840	\$941,909	\$71,256
Wellstone Int'l	\$905,445	\$50,302		

SCHOOL ALLOCATIONS – EL AND SPECIAL EDUCATION

Special Education	ESL Teacher	Special Education Resource Teacher	Special Education Citywide	Special Education Federal IDEA
Riverbend			\$3,757,081	\$122,592
Harrison			\$2,346,579	\$56,818
Transition Plus	\$201,210		\$4,057,834	\$766,090
Early Childhood Spec Ed			\$6,133,408	\$1,581,833

SCHOOL ALLOCATIONS – EL AND SPECIAL EDUCATION

Other sites	ESL Teacher	Special Education Resource Teacher	Special Education Citywide	Special Education Federal IDEA
Mpls Metro – Hospitals			\$893,811	\$56,818
Longfellow Alternative	\$100,605	\$100,605	\$35,628	
Stadiumview		\$40,242		\$9,660

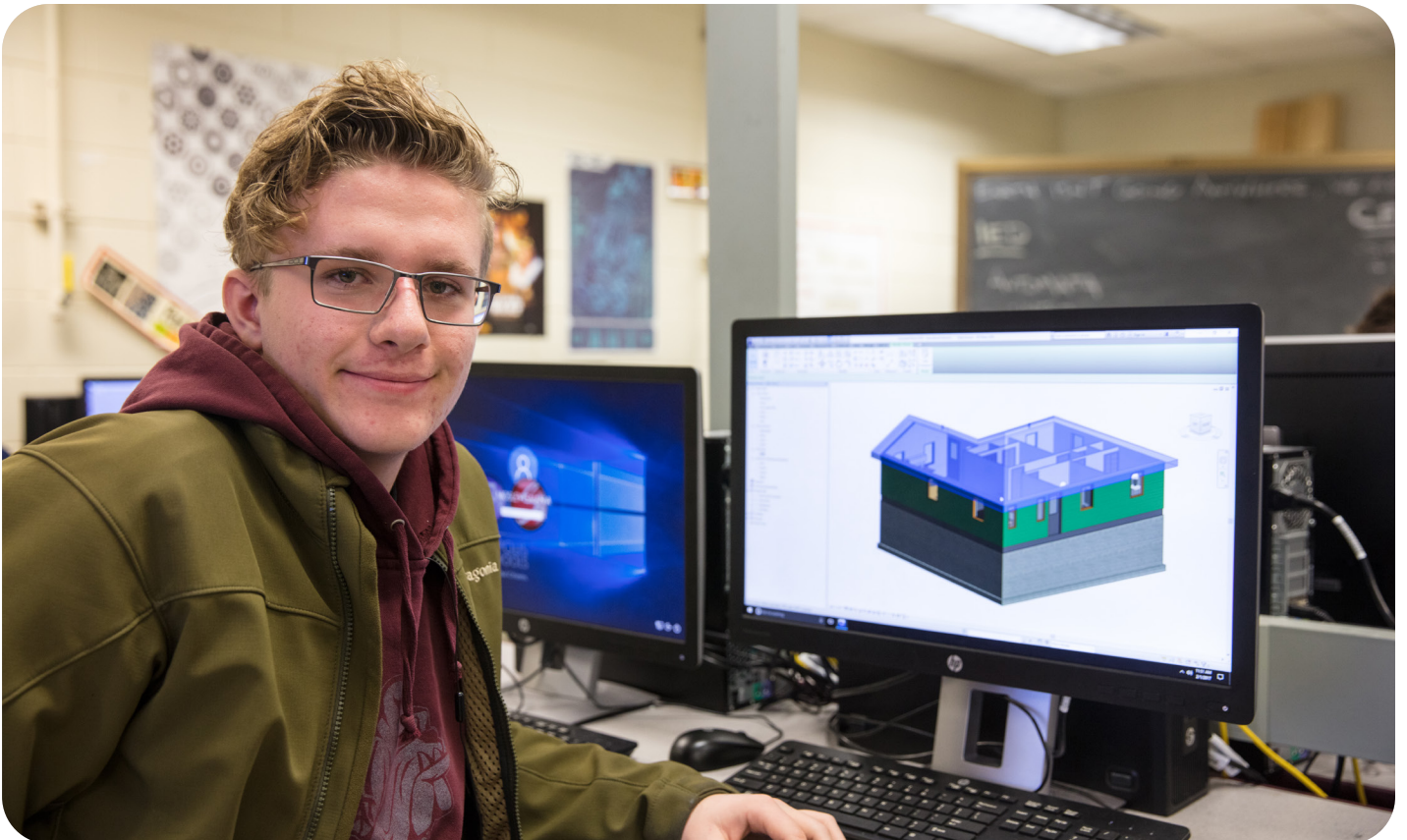
SCHOOL ALLOCATIONS – EARLY CHILDHOOD PROGRAMS

K-5 Schools	Voluntary Pre-K	High 5 Title I	High 5 Community Ed
ANISHINABE ACAD	\$136,341	\$137,340	\$41,245
BANCROFT		\$157,461	
BETHUNE	\$136,400	\$178,584	
BRYN MAWR		\$157,461	
CITYVIEW		\$157,461	
EMERSON SPANISH			\$157,461
R GREEN CENTRAL PARK	\$136,341	\$137,340	\$41,241
HALL		\$314,925	
JENNY LIND		\$157,460	
LORING		\$157,460	
LUCY LANEY	\$68,167	\$229,639	\$17,113
LYNDALE		\$157,461	
NELLIE STONE JOHNSON		\$107,450	\$207,472
PILLSBURY		\$157,461	
PRATT		\$78,727	
SHERIDAN		\$137,340	\$20,121
WAITE PARK		\$157,468	
WEBSTER			\$157,461
WINDOM			\$157,462

SCHOOL ALLOCATIONS – EARLY CHILDHOOD PROGRAMS

K-8 Schools	Voluntary Pre-K	High 5 Title I	High 5 Community Ed
ANDERSEN	\$136,334	\$298,996	\$37,043
FOLWELL ARTS			\$157,460
HMONG ACADEMY		\$274,680	\$40,242
JEFFERSON		\$206,006	\$108,916
SULLIVAN		\$193,733	\$121,189

- **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. 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.
- **High Five** students are in classrooms for prekindergarten students funded with Title I and community education dollars.



Teachers' Base Salaries

Contract Expenditures by Bargaining Unit

	2013-15 \$ amount	2013-15 %	2015-17 \$ amount	2015-17 %	2017-19 \$ amount	2017-19 %
Teachers	\$11,600,000	4.10%	\$7,407,471	2.53%	\$14,974,693	4.99%
ABE-Adult Basic Education	\$86,820	3.70%	\$83,000	3.80%	\$120,094	4.03%
ESP-Educational Support Professionals	\$1,992,000	0.40%	\$2,118,000	3.70%	\$2,881,584	4.28%
Principals	\$495,935	3.64%	\$452,700	3.07%	\$847,748	4.52%
AMP-MACA-MAAS – Professional Employees	\$1,170,247	4.17%	\$877,379	2.50%	\$1,505,401	4.25%
ASCME (3 year contract)	\$302,454	1.80%	\$680,750	3.90%	\$629,828	4.03%
Teamsters-Grounds	\$15,200	2.40%	\$52,000	4.44%	\$249,484	5.00%
Teamster-Drivers	\$379,357	4.80%	\$239,109	3.40%	\$513,082	5.00%
SEIU -Food Service	\$48,698	1.14%	\$141,997	3.07%	\$424,283	6.50%
SEIU-Custodial (2015-17 was with MACE)	\$534,371	3.61%	\$570,741	4.05%	\$938,422	6.50%
Machinist	\$4,223	5.53%	\$3,432	4.13%	\$7,051	4.50%
Building Trades and Construction (5 year contract)	\$50,663	4.67%			\$2,255,322	
Electricians (5 year contract)	\$0	0.00%	\$9,400		\$10,485	

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	\$52,491	\$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)	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		
\$54,700	\$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

Salary Schedule A: 7-1-2018 to 6-30-2019 (0.5% eff. 7-1-2018)

	Y (25)	z (26)	AA (27)	BB (28)	CC (29)	DD (20)	EE (31)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							\$95,860
21							\$95,860
22							\$95,860
23						\$95,860	\$96,936
24						\$95,860	\$96,936
25						\$95,860	\$96,936
26					\$95,860	\$96,936	\$98,014
27					\$95,860	\$96,936	\$98,014
28					\$95,860	\$96,936	\$98,014
29				\$95,860	\$96,936	\$98,014	\$99,091
30				\$95,860	\$96,936	\$98,014	\$99,091
31				\$95,860	\$96,936	\$98,014	\$99,091
32			\$95,860	\$96,936	\$98,014	\$99,091	\$100,169
33			\$95,860	\$96,936	\$98,014	\$99,091	\$100,169
34			\$95,860	\$96,936	\$98,014	\$99,091	\$100,169
35		\$95,860	\$96,936	\$98,014	\$99,091	\$100,169	\$101,245
36		\$95,860	\$96,936	\$98,014	\$99,091	\$100,169	\$101,245
37		\$95,860	\$96,936	\$98,014	\$99,091	\$100,169	\$101,245
38	\$95,860	\$96,936	\$98,014	\$99,091	\$100,169	\$101,245	\$102,322
39	\$95,860	\$96,936	\$98,014	\$99,091	\$100,169	\$101,245	\$102,322
40	\$95,860	\$96,936	\$98,014	\$99,091	\$100,169	\$101,245	\$102,322



Risk/Safety Management Practice and Procedures

Risk Management/Safety

Practice & Procedures

Purpose

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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. The Board must approve settlement in excess of \$100,000. 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 2019-2020 Objectives

1. Increase safety training to all staff with the goal to reduce exposures district wide and create a safer environment for all students, staff and visitors.
2. Continue development of a program to receive and review certificates of insurance required of vendors and ensure compliance with contractual requirements.
3. Continue to reduce transportation related exposures and claims.
4. Work with vendors to determine our property values in an ever-changing property market.
5. Continue to reduce workers' compensation claims including overall claims costs.
6. Continue to identify and control all hazards.

Fiscal Year 2018-2019 Accomplishments

1. Implemented a transfer to a new third party claims administrator.
2. Increased our claims management processes by settling many workers' compensation & liability claims thereby reducing the outstanding reserve balances.
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 risk management & safety programs throughout the district, which has enhanced our safety programs and continues to reinforce a safety culture within the district.

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 w aggregate/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

Cyber Liability Coverages

Insurance Company	Axis Insurance Company
Retention Limit	\$25,000
Policy Limits by Coverage Type	
A. Cyber Liability	
Each Claim	\$1,000,000
Aggregate	\$1,000,000



Historical Revenue Overview

MINNEAPOLIS PUBLIC SCHOOLS REVENUE

	ACTUAL 2015-16	ACTUAL 2016-17	Actual 2017- 18	Preliminary 2018-19	BUDGET 2019-20	FORECAST 2020-21	FORECAST 2021-22	FORECAST 2022-23
General Fund	\$607,155,855	\$591,508,826	\$589,836,148	\$573,543,775	\$630,329,784	\$598,813,295	\$610,789,561	\$623,005,352
Food Service	\$22,510,886	\$22,834,754	\$21,898,803	\$22,062,834	\$22,328,433	\$22,775,002	\$23,230,502	\$23,695,112
Community Service	\$28,570,581	\$29,825,786	\$30,506,573	\$32,421,400	\$33,003,531	\$33,663,602	\$34,336,874	\$35,023,611
Capital Projects	\$110,225,031	\$125,650,456	\$137,950,796	\$109,695,748	\$92,802,462	\$94,658,511	\$96,551,681	\$98,482,715
Debt Service	\$84,328,151	\$75,270,332	\$76,227,962	\$95,082,949	\$82,628,394	\$83,454,678	\$84,289,225	\$85,132,117
Post Employment Benefits Debt Svc	\$0	\$0	\$2,313,857	\$2,584,603	\$2,500,000	\$2,500,000	\$2,550,000	\$2,601,000
Total All Funds	\$852,790,504	\$845,090,154	\$858,734,139	\$835,391,309	\$863,592,604	\$835,865,087	\$851,747,842	\$867,939,907

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 2019 Minnesota Comprehensive Assessment (MCA) results will be shared with the Minneapolis Board of Education on October 22nd, 2019. Some of the highlights include:

- Math proficiency remained flat at 42%
- Reading proficiency increased by 2% to 47%
- Reading proficiency rates increased in grades 3, 5, 7 and 10 and increased for all ethnic groups but White
- Math proficiency rates increased in grade 3, 7 and 11 but remained flat for all ethnic groups except for American Indian
- Statewide math proficiency fell by 2% to 55%
- Statewide reading proficiency fell by 1% to 59%
- “Free and Reduced Lunch % went from 56.9% in FY 18-19 to 54.6% in FY 19-20”

The presentation will also include an update about other academic 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. Since 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 completed their plans and progress monitored during the year using a website called the SIP Portal. It has been the practice in MPS for several years that schools complete plans and monitor progress online. Having School Improvement Plans online made it simpler for schools to have multiple people edit; it is also easier for district-level staff who support schools to review schools’ plans and see how they’re doing.

In August of 2017, 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 SIPs. Generally, schools have mainly relied on their Instructional Leadership Team (ILT) members to develop and monitor their SIPs, 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 SIPs. 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’s 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 SIPs 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 were 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 were 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 improved the guidance and support for schools' continuous improvement working based on their learnings. The Equity Considerations process for budgeting was maintained and all schools and departments were required to engage in that process again during budgeting in 2018-19.

Changes to School Improvement Plan Development and Monitoring

As mentioned above, schools are expected 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 helps 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 in the 2017-2018 school year, the Guidebook for Equity-Driven Continuous Improvement was a valuable resource for schools, and was revised to align with the process laid out in the Implementation Toolkits.

Also, rather than having quarterly meetings with school leaders and teams, there were monthly meetings with principals around school improvement topics. Once a month, school leaders gathered to receive just-in-time training around best practices for continuous improvement, and had 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, officially went into effect in late August 2018. At that point, MPS found out which schools in the district were identified for support and improvement under the new system.

Under ESSA, schools are identified based on multiple measures of student success, from MCA proficiency to consistent attendance. The lowest performing schools on these indicators were 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 were identified for support and improvement under North Star were required 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 ARE Division (Accountability, Research and Equity, formerly AIR) worked 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 spent the fall of 2018-19 completing their comprehensive needs assessments with stakeholder involvement. Then they spent the early spring developing their improvement plans and aligning their budgets for 2019-20. Schools identified for support under ESSA wrote 2 year school improvement plans which were due to the district in February of 2019, and went into effect in fall of 2019-20.

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 continues to be important for all schools, including those identified for support and improvement by MDE.

Changes for the 2019-2020 School Year

Prior to the start of the 2019-2020 school year, the Accountability Department held a one-day institute for school leaders and members of each schools' Instructional Leadership Team called the Leadership Institute for School Improvement. This was a professional style Conference where participants were invited to choose sessions based on their school's school improvement related needs. Each school team had the opportunity to hold an additional one-day retreat for their Instructional Leadership Team in order to prepare for launching their school's school improvement work at the start of the year.

New in the 2019-2020 school year, School Leaders and district school improvement staff will meet quarterly at school sites to:

- Co-interpret implementation data collected by school leaders and leadership teams
- Discuss successes, challenges, and lessons learned related to implementation progress monitoring
- Plan for progress monitoring next steps and discuss SIP Portal documentation

Data from these quarterly meetings will inform monthly trainings for school leaders around best practices for continuous improvement, where leadership team will also have the opportunity to learn from one another as colleagues.

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. School participate in a parallel system of continuous improvement processes through the development of their School Improvement Plans (SIPs) and progress monitoring check-ins that determine supports and PD that would be beneficial. Departments and divisions also are accountable for setting goals, setting the objectives and key performance indicators (KPIs), progress monitoring toward goals, and problem solving for continuous improvement. With support from the Accountability department under the Research, Evaluation, and Assessment (REA) division, departments will provide reporting to their Chief three to four times per year and use the information actively in their planning and implementation.

District Priorities and Core Functions

All department work should align to their plan that supports the district's Priorities (Equity, Multi-Tiered Systems of Support (MTSS), Social and Emotional Learning (SEL), and Literacy)or their necessary Core Functions. For the 19-20 school year, and for the FY21 budgeting process, the core functions are defined as:

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.



Summary of Education Related Legislation

Minneapolis Schools' 2019 Legislative Agenda

The 2019 Legislative session yielded a \$543 million increase in pre-kindergarten - grade 12 spending over current law for the next two fiscal years. Many of the provisions of the new law align with the legislative priorities established by the Minneapolis Board of Education.

The agreement includes the district's top three funding priorities -- special education funding and reform, general formula increase and restoration of voluntary pre-kindergarten seats. It also includes an expansion of early middle college for late-arriving English Learners, restoration of MERF pension funding and possible safe schools revenue.

General Education

The law increases the general education aid by 2% each year or \$172 per pupil in fiscal year 2020 and \$176 per pupil fiscal year 2021. Compensatory revenue remains tied to the general education formula.

Special Education

The law increases special education funding \$91 million over the next biennium and \$142 million over the following biennium. The special education formula is changed in several ways including adding a new cross subsidy reduction aid component. Districts will get an aid bump of 2.6% of their total cross subsidy in fiscal year 2020 and 6.43% in fiscal year 2021.

The law also begins to make progress on special education tuition billing. The law reduces the amount charter schools and open enrollment schools may bill back to resident districts from 90% to 85% in fiscal year 2020 and 80% in fiscal year 2021. The law does not address the issue of special education charter schools that may bill 100% of their costs back to resident districts. Both House and Senate conference committee members expressed frustration with the current tuition billing law and agreed to return to the issue next session.

Voluntary Pre-Kindergarten

4000 voluntary pre-kindergarten seats in 80 schools across Minnesota were restored by the law. 167 seats in Minneapolis were restored which will allow the district to expand our all-day High 5 offerings. This \$47 million appropriation funds voluntary pre-kindergarten for the next two years. We will be back fighting to continue the program in the next two legislative sessions.

Early Middle College

Spearheaded by students and staff at Wellstone International High School, MPS was successful in expanding access to early middle college programs such as Destination: Diploma to Degree (D3) for late-arriving English Learners. The provision will allow more students to take advantage of post secondary enrollment options (PSEO) while working on their high school credits. The law allows these students to stay in the program through their 22 year.

Minneapolis Employee Retirement Fund (MERF)

The omnibus tax bill includes the restoration of full state funding for MERF. Currently, employers (school district, city, park board, county and airports commission) pay \$21 million annually to the fund while the state pays \$16 million. The state portion was due to decrease to \$6 million but Governor Walz and Commissioner Frans insisted the deal struck in 2015 should be restored. The additional annual contribution of \$10 million is included and made permanent. This will result in a \$2.2 million annual savings in pension costs to the district.

Safe Schools Revenue

The law includes \$30 million in additional safe schools revenue contingent on the state's budget exceeding forecasted revenues as of June 30, 2019. In October 2019, the Commissioner of Minnesota Management and Budget certified that state revenues exceeded expenditures by more than \$63 million which then released \$30 million in one-time school safety revenue to districts. MPS will receive \$1 million in additional funding.

Community Information

Budget Discussions 2019

During the development of the Minneapolis Public Schools (MPS) 2019-20 Budget, MPS Communications, Engagement and External Relations staff developed a plan to help share information, answer questions and get feedback from MPS families and community members. MPS delivered two Community Budget Discussions in February (livestreamed on Facebook), and held five additional budget discussions with Parent Advisory Councils in throughout January and February reaching approximately 300 people in person/livestreamed.

Budget discussions were organized utilizing best practices of communication and engagement. Food, child care and interpreters were provided at all events to make attendance easier for interested stakeholders. The discussion format included a budget presentation by members of the MPS Cabinet and small-group question-and-answer sessions.

Promotion and marketing of the budget information sessions used various communications channels such as website (district and school), social media, fliers, radio interviews and posters. The budget was outlined in detail via a full WebSpread, including narrated PowerPoint slide presentations in English, Hmong, Somali and Spanish. People were encouraged to provide their written feedback via an online feedback form.

During these discussions, Communication, Engagement and External Relations staff hosted an information table with printed materials, comment/suggestion cards and other relevant MPS information.



Glossary



A

Abatement: A reduction of a previously recorded expenditure or receipt item by such things as refunds, rebates, and collections for loss or damages to school property.

Abatement of expenditure: Cancellation of a part or the whole of a charge previously made, usually due to refunds, rebates, resale of materials originally purchased by the school district, or collections for loss or damage to school property. Applies to both current expense and capital outlay. The term “abatement” does not include tuition, fees, or rentals.

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.

Accounting Cycle: The procedures for analyzing, recording, classifying, summarizing, and reporting the transactions of a business.

Accounting Model: The basic accounting assumptions, concepts, principles, and procedures that determine the manner of recording, measuring, and reporting an entity’s transactions.

Accounting System: The set of manual and computerized procedures and controls that provide for identifying relevant transactions or events; preparing accurate source documents, entering data into the accounting records accurately, processing transactions accurately, updating master files properly, and generating accurate documents and reports.

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.

Account Receivable: A current asset representing money due for services performed or merchandise sold on credit.

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.

Accrued Expenses: Expenses that arise through adjusting entries when accounting for unrecorded expenses.

Accrued Liabilities: Liabilities that arise through adjusting entries when accounting for unrecorded liabilities.

Accumulated Depreciation: The total depreciation recorded on an asset since its acquisition; a contra account deducted from the original cost of an asset on the balance sheet.

Activity: A specific line of work carried on by a school district in order to perform its functions.

Adequate Yearly Progress (AYP): The original NCLB measurement used to identify schools for improvement activities. AYP is based on proficiency, participation, and attendance or graduation rates. The AYP proficiency goal was previously based on the 2014 goal of 100 percent proficiency. Under the waiver, that goal was replaced with a new goal of cutting the achievement gap in half within six years. Under the waiver, there are no sanctions attached to not making AYP.

Adjusted Marginal Cost Pupil Units: The current pupil units or sum of 77 percent of the adjusted pupil units computed using current year data, plus 23 percent of the adjusted pupil units computed using prior year data, whichever is greater.

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.

Adjusting Entries: Entries required at the end of each accounting period to recognize, on an accrual basis, revenues and expenses for the period, and to report proper amounts for asset, liability, and owners’ equity accounts.

Administrative Unit, Intermediate: A unit smaller than the state which exists primarily to provide consultative, advisory, or statistical services to local basic administrative units, or to exercise certain regulatory and supervisory functions over local basic administrative units. An intermediate unit may operate schools or contract for school services, but it does not exist primarily to render such services. Such units may or may not have taxing and bonding authority.

Administrative Unit, Local Basic: An administrative unit at the local level that exists primarily to operate schools or to contract for school services. Normally, taxes can be levied against such units for school purposes. These units may or may not have the same boundaries as county, city, or town boundaries. (This term is used synonymously with the terms school system and Local Educational Agency (LEA).)

Admissions: Money received for a school sponsored activity such as a dance or football game. Admissions may be recorded in separate accounts according to the type of activity.

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.

Ad Valorem Taxes Levied By Another Government Unit: Taxes levied for school purposes by a government unit other than the LEA. The LEA is not the final authority, within legal limits, in determining the amount to be raised. For example, after a LEA has determined that a certain amount of revenue is necessary, another governmental unit may exercise discretionary power in reducing or increasing the amount. Separate accounts may be maintained for real property and for personal property.

Ad Valorem Taxes Levied By LEA: Taxes levied by a LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property.

Adverse Opinion: Audit report indicating the auditor believes the overall financial statements are so materially misstated or misleading that the statements do not fairly represent the financial position or results of the operations and cash flows.

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.

Aggregate Days Attendance: The sum of the days present (actually attended) of all pupils when school was actually in session during a given reporting period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session. See also Day in Session and Day of Attendance.

Aggregate Day's Membership: The sum of the days present and absent of all pupils when school was in session during a given reporting

period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session. See also Day in Session and Day of Attendance.

Aid Anticipation Note: A note issued in anticipation of reception of state aid for districts that expect to experience a temporary cash-flow shortfall.

Allot: To divide an appropriation into amounts for certain periods or for specific purposes.

Allotment: A portion of an appropriation or special fund set aside to cover expenditures and encumbrances for a certain period or purpose.

Allotment Ledger: A subsidiary ledger which contains an account for each allotment showing the amount allotted, expenditures, encumbrances, the next balance, and other related information. See also Appropriation Ledger.

Alternative Delivery of Specialized Instructional Services (ADSIS): Is an annual application process for districts and charter schools to apply for state special education aid. The purpose of ADSIS is to provide instruction to assist students who need additional academic or behavioral support to succeed in the general education environment. The goal is to reduce the number of referrals to special education by providing supports early to struggling students. Districts are expected to align the ADSIS program within their existing continuum of supports and collect data as specified in the application and submit evaluation information to the Minnesota Department of Education (MDE) each year to determine program impact.

Alternative Learning Center (ALC): These are year-round educational service areas that take students who are at risk of not completing high school.

Alternative Learning Programs (ALP): These are year-round or traditional school year programs that serve at-risk students. The programs are more closely aligned to a host district.

Amortization of Debt: (a) Gradual payment of an amount owed according to a specified schedule of times and amounts; (b) Provision for paying a debt by means of a Sinking Fund.

Amortization: The process of cost allocation that assigns the original cost of an intangible asset to the periods benefited.

Amount Available in Debt Redemption Funds: An account in the General Long-Term Debt group of accounts which designates the amount of assets available in a Debt Redemption Fund for the retirement of general obligation term bonds.

Amount to Be Provided for Payment of Bonds: An account in the General Long-Term Debt group of accounts which represents the amount to be provided from taxes or other general revenue to retire outstanding general obligation term bonds.

Annualization: The practice of adjusting spending totals to determine the annual costs of programs that were funded for only a portion of the previous year. For example, the annualized cost of a program that cost \$500,000 for six months of operation is \$1,000,000.

Annual Report: A document that summarizes the results of operations and financial status of a company for the past year and outlines plans for the future.

Annuity: A series of equal amounts to be received or paid at the end of equal time intervals.

Apportionment: (1) The act of apportioning; (2) An item of receipts resulting from the act of apportioning, such as state apportionment (see Allotment.)

Apportionment Aid: A semi-annual distribution of the Endowment Fund included in the foundation program aid calculation.

Apportionment Notice: A monthly or periodic advice of apportionment from one office to another as from the county auditor to the school district.

Appraisal: The act of making an estimate of value, particularly of the value of property, by systematic procedures that include physical examination, pricing, and often estimates. Also, the value established by estimating.

Appraised Value: The value established by appraisal (see Appraisal).

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.

Appropriations Cap: Legislatively-placed limits on spending in the biennium following the budget period under consideration. Caps allow spending projections to be lower than they would otherwise be under current law.

Appropriations (federal funds): Budget authority provided through the congressional appropriation process that permits federal agencies to incur obligations and to make payments.

Appropriations (institutional revenues): An amount (other than a grant or contract) received from or made available to an institution through an act of a legislative body.

Arbitrage: The financial gain that can be garnered by selling bonds and reinvesting the bond proceeds at a higher rate.

Architecture and Engineering: Pertains to architectural and engineering activities related to land acquisition and improvement and building acquisition, construction, and improvements.

Articulation: The interrelationships among the financial statements.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment: (1) The process of making the official valuation of property for the purpose of taxation; (2) the valuation placed upon property as a result of this process. Note: Assessment is sometimes used to denote the amount of taxes levied but such usage is not recommended since it fails to distinguish between the valuing process and the, tax levying process. The term is also used erroneously as a synonym for special assessment.

Assessment Roll: In the case of real property, the official list containing the description of each parcel of property and its assessed valuation. In the case of other property, the official list containing the name and address of each owner of such property and its assessed value. Note: In the case of real property, too, the name and address of the last known property owner are frequently shown. These additional facts are, however, usually given merely for convenience and are not essential to make the assessment legal.

Assessment, Special: A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to the owners of such properties.

Assets: Economic resources that are owned or controlled by an entity.

Attendance Officers: Persons who enforce the compulsory attendance laws, analyze causes of nonattendance, and help to improve the attendance of individual pupils.

Attendance, aggregate days: See Aggregate Day's Attendance.

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.

Audit Committee: Members of a client's board of directors who are responsible for dealing with the external and internal auditors.

Audit Report: A report issued by an independent CPA that expresses an opinion about whether the financial statements fairly present a company's financial position, operating results, and cash flows in accordance with generally accepted accounting principles.

Audited Voucher: A voucher which has been examined and approved for payment.

Average Daily Attendance (ADA): The aggregate attendance 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.

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. After each year-end MARSS submission a new District/School ADM Report is posted by MDE, replacing the prior report. These reports are posted to the Minnesota Funding Reports (MFR) webpage. They summarize ADM data by school, grade and type of student (e.g., resident, open enrolled, shared-time) for school districts and charter schools. These data are used in many of the state funding programs.

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.

Bank Reconciliation: The process of systematically comparing the cash balance as reported by the bank with the cash balance on the company's books and explaining any differences.

Base: Usually calculated from the most recent amount spent by an agency for a program. The base is the agency's current spending level with adjustments made for costs not likely to recur.

Biennium: Minnesota has a two-year (biennial) budget period. The legislature appropriates the major portion of the budget in the odd-numbered year session, and makes adjustments as needed during the even-numbered years.

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, interme-

diary administrative unit boards, and local basic administrative unit boards.

Board Secretary: The individual performing the duties of the secretary of the board of education.

Board Treasurer: The individual performing the duties of the treasurer of the board of education.

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.

Bond Attorney: The attorney who approves the legality of a bond issue.

Bond Carrying Value: The face value of bonds minus the unamortized discount or plus the unamortized premium.

Bond Discount: The difference between the face value and the sales price when bonds are sold below their face value.

Bond Indenture: A contract between a bond issuer and a bond purchaser that specifies the terms of a bond.

Bonding: Authorization to provide for issuance of debt instruments, as well as the use of money raised through the issuance for capital projects.

Bond Maturity Date: The date at which a bond principal or face amount becomes payable.

Bond Premium: The difference between the face value and the sales price when bonds are sold above their face value.

Bond Rating: Ratings for bonds to be issued that primarily reflects the ability of the issuer to repay the bonds. Better bond ratings result in lower interest rates for the bonds issued.

Bond Referendum: Funding for a proposed public building or major remodeling project submitted for local voter approval.

Book Value: The net amount shown in the accounts for an asset, liability, or owners' equity item.

Books of Original Entry: The record in which various transactions are formally recorded for the first time, such as cash journal, check register, or general journal. Where machine bookkeeping is used, it may happen that one transaction is recorded simultaneously in several records, one of which may be regarded as the book of original entry.

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.

Budgetary Accounts: Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also Proprietary Accounts.

Budgetary Control: The control or management of the business affairs of the school district in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

Budgeting: Pertains to budget planning, formulation, administration, analysis, and evaluation.

Building for Insurance Purposes Only: The term building includes fixed equipment, and the term 'contents' means movable equipment and supplies within the building.

Building: One continuous structure, which may or may not be connected with other structures by passageways. It includes the building itself and the plumbing, heating, ventilating, mechanical, and electrical work, and lockers, cabinets, and shelves, which are built into the building. Two structures connected by a breezeway, a covered walkway, or tunnel would be two buildings.

Building Acquisition, Construction, and Improvements: Pertains to building acquisition through purchase or construction, and building improvements. It includes initial installation or extension of service systems and other built in equipment, as well as building additions.

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.

Business Documents: Records of transactions used as the basis for recording accounting entries; includes invoices, check stubs, receipts, and similar business papers.

Business Expenses: Expenses that have been paid or incurred in the course of business and that are ordinary, necessary, and reasonable in amount.

Business: An organization operated with the objective of making a profit from the sale of goods or services.

C

Calendar Year: An entity's reporting year, covering 12 months and ending on December 31.

Callable Bonds: Bonds for which the issuer reserves the right to pay the obligation before its maturity date.

Capital: The total amount of money or other resources owned or used to acquire future income or benefits.

Capital Account: An account in which a proprietor's or partner's interest in a firm is recorded; it is increased by owner investments and net income and decreased by withdrawals and net losses.

Capital Expenditure: An expenditure that is recorded as an asset because it is expected to benefit more than the current period.

Capital Gain: The excess of the selling price over the cost basis when assets, such as securities and other personal and investment assets, are sold.

Capital Lease: A leasing transaction that is recorded as a purchase by the lessee.

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.

Cash Basis Accounting: A system of accounting in which transactions are recorded and revenues and expenses are recognized only when cash is received or paid.

Cash Disbursements Journal: A special journal in which all cash paid out for supplies, merchandise, salaries, and other items is recorded.

Cash Discount: An allowance received or given if payment is complet-

ed within a stated period. The term is not to be confused with trade discount.

Cash Over and Short: An account used to record overages and shortages in petty cash.

Cash Receipts Journal: A special journal in which all cash received from state aid, levies, interest, rent, or other sources, is recorded.

Catalog of Federal Domestic Assistance (CFDA): Is a federal government-wide compendium of federal programs, projects, services, and activities available to state and local governments of the United States; domestic, public, quasi-public, and private profit and nonprofit organizations and institutions; specialized groups; and individuals. See <https://beta.sam.gov> for more information.

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.

Certified Public Accountant (CPA): A special designation given to an accountant who has passed a national uniform examination and has met other certifying requirements; CPA certificates are issued and monitored by state boards of accountancy or similar agencies.

Chart of Accounts: A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number that has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature. For example, assets and liabilities.

Charter (Articles of Incorporation): A document issued by a state that gives legal status to a corporation and details its specific rights, including the authority to issue a certain maximum number of shares of stock.

Charter Schools Program Grant Project (CSP) - Minnesota's Federal: Opportunity for new charter schools to apply for CSP Planning and Implementation subgrants from the State of Minnesota. Two rounds per year; fall and spring. New opportunity for existing high-quality charter schools to apply for significant expansion or replication grants.

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.

Classified Balance Sheet: A balance sheet in which assets and liabilities are subdivided into current and non-current categories.

Class Rate: A state-determined rate that establishes the relative property tax burdens among different classes of property.

Clearing Accounts: Accounts used to accumulate total receipts or expenditures either for later distribution among the accounts to which such receipts or expenditures are properly allocable, or for recording the net differences under the proper account. See also Revolving Fund, Prepaid Expenses and Petty Cash.

Closed Transaction: A transaction that is completed within the accounting period; both the purchase and payment or sale and receipt of payment occur within the same accounting period.
Closing entries: Entries that reduce all nominal, or temporary, accounts to a zero balance at the end of each accounting period, transferring their pre-closing balances to a permanent balance sheet account.

Co-Curricular Activities: Co-curricular activities are comprised of the group of school sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups at school events, public events or a combination of these for such purposes as motivation, enjoyment, and improvement of skills. Related to a credit-granting mechanism, such as a course or standard. See also Student Body Activities.

Code of Federal Regulations (CFR): Is the codification of general and permanent rules published in the Federal Register by the Executive departments and agencies of the Federal Government. See the e-CFR Data website (<https://www.ecfr.gov/cgi-bin/ECFR>) for current and updated versions of the CFR.

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.

Combined Elementary and Secondary School: A school that encompasses instruction at both the elementary and secondary levels. Examples of combined elementary and secondary school grade spans would be grades K-12 or grades 5-12.

Community Education Fund: A fund used to account for all financial activities of the Community Education program.

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. Comparability: The characteristic of commonality among or between selected elements measured in terms of identical constants. The accuracy of the measurement of the degree of comparability is usually dependent on the number of constants applied.

Comparative Financial Statements: Financial statements in which data for two or more years are shown together.

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.

Compound Journal Entry: A journal entry that involves more than one debit, more than one credit, or both.

Compounding Period: The period of time for which interest is computed.

Consignee: A vendor who sells merchandise owned by another party, known as the consignor, usually on a commission basis.

Consignment: An arrangement whereby merchandise owned by one party (the consignor) is sold by another party (the consignee), usually on a commission basis.

Consignor: The owner of merchandise to be sold by someone else, known as the consignee.

Consolidated Financial Statements: Statements that report the combined operating results, financial position, and cash flows of two or more legally separate but affiliated companies as if they were one economic entity.

Constant Dollars: Dollar amounts that have been adjusted by means of price and cost indexes to eliminate inflationary factors and allow direct comparison across years.

Construction Contracts Payable: Amounts due by an LEA on contracts for construction of buildings, structures, and other improvements.

Construction Contracts Payable: Retained percentage. Liabilities on account of construction contracts for that portion of the work which has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price.

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.

Contingent Fund: Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of uncertain amount.

Contingent Liability: A potential obligation, dependent upon the occurrence of future events.

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.

Contra Account: An account that is offset or deducted from another account.

Contracted Services: Service rendered by personnel who are not on the payroll of the school district, including all related expense covered by the contract.

Contracts Payable: Amounts due on contracts for goods and services received by an LEA.

Control Account: A summary account in the general ledger that is supported by detailed individual accounts in a subsidiary ledger.

Control Activities: Policies and procedures used by management to meet its objectives; generally divided into adequate segregation of duties, proper authorization of transactions and activities, adequate documents and records, physical control over assets and records, and independent checks on performance.

Control Environment: The actions, policies, and procedures that reflect the overall attitudes of top management, the directors, and the owners about control and its importance to the entity.

Convertible Bonds: Bonds that can be traded for, or converted to, other securities after a specified period of time.

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 Accounting: That method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Cost Benefit: Analyses which provide the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it; or, analyses which provide the means for comparing the results likely to be obtained from the allocation of certain resources toward the achievement of alternate or competing objectives.

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 Effectiveness: Analyses designed to measure the extent to which resources allocated to a specific objective under each of several alternatives actually contribute to accomplishing that objective, so that different ways of gaining the objective may be compared.

Cost Ledger: A subsidiary record wherein each project, job, production center, process, operation, project, or service is given a separate account under which all items of its cost are posted in the required detail.

Cost Limit: The unit of product or service whose cost is computed.

Cost of Goods Sold: The expense incurred to purchase or manufacture the merchandise sold during a period.

Cost Principle: The idea that transactions are recorded at their historical costs or exchange prices at the transaction date.

Coupon Bonds: Unregistered bonds for which owners receive periodic interest payments by clipping a coupon from the bond and sending it to the issuer as evidence of ownership.

Credit: An entry on the right side of the account.

Credit Enhancement Program: A process whereby local units may qualify for the acquisition of funds for cash flow purposes using aid or levy anticipation.

Current: The fiscal year in progress.

Current Assets: Those assets which are available or can be made readily available to meet the cost of operations or to pay current liabilities. Some examples are cash temporary investments, and taxes receivable which will be collected near the balance sheet date.

Current Dollars: Dollar amounts that have not been adjusted to compensate for inflation.

Current Expenditures (Elementary/Secondary): Expenditures for the day-to-day operations of the schools. Expenditures for items lasting more than one year (such as school buses and computers) are not included in current expenditures.

Current Liabilities: Liabilities (debts) which are payable within a relatively short period of time, usually no longer than a year. See also Floating Debt.

Current Loans: Loans payable in the same fiscal year in which the money was borrowed. See also Tax Anticipation Notes.

Current Resources: Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and, in case of certain funds, bonds authorized and unissued.

Current Year's Tax Levy: Taxes levied for the current fiscal period.

Current-Fund Expenditures: See Expenditures.

Current-Fund Revenues: See Revenues.

Cyber-Linked Interactive Child Nutrition System (CLiCS): Is used to manage School Nutrition Programs.

D

Date of Record: The date selected by a corporation's board of directors on which the shareholders of record are identified as those who will receive dividends.

Day in Session: A day on which the school is open and the pupils are under the guidance and direction of teachers in the teaching process. Days on which school is closed for such reasons as holidays, teachers' institutes, and inclement weather should not be considered as days in session.

Day of Attendance: Attendance needs to be taken at least once per day. A pupil who is present at the time attendance is taken is considered present for the full school day. When a pupil is absent at the time attendance is taken, the pupil is considered absent for the entire day. However, when attendance is taken more frequently (e.g., by period), the school needs to determine the point at which a pupil is considered absent for half day.

Debentures: Bonds for which no collateral has been pledged. These are unsecured bonds.

Debit: An entry on the left side of an account.

Debt Financing: Acquiring funds by borrowing money from creditors in the form of long-term notes, mortgages, leases, or bonds.

Debt Limit: The maximum amount of bonded debt for which a governmental unit (school district) may legally obligate itself.

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 Securities: Financial instruments issued by a company that carry with them a promise of interest payments and the repayment of principal.

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.

Declining Balance Depreciation Method: An accelerated depreciation method in which an asset's book value is multiplied by a constant depreciation rate, such as double the straight-line percentage, in the case of double declining balance.

Deduction: Business expenses or losses that are subtracted from gross income in computing taxable income.

Deferred Charges: Expenditures which are not chargeable to the fiscal period in which they were made but are carried on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly reoccurring costs of operation. See also Prepaid Expenses.

Deferred Maintenance: A delay of maintenance on buildings.

Deficit: The excess of the obligations of a fund over the fund's resources.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Department of Human Services Minnesota (DHS): Working with many others, helps people meet their basic needs so they can live in dignity and achieve their highest potential. DHS helps provide essential services to Minnesota's most vulnerable residents. Visit the DHS website (<https://mn.gov/dhs/>).

Depletion: The process of cost allocation that assigns the original cost of a natural resource to the periods benefited.

Deposits: Use of the account "Prepaid Expense and Deposits" is normally restricted to long term investments deposited by the LEA as a prerequisite to receiving services and/or goods.

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 Costs: Those elements of cost which can be easily, obviously, and conveniently identified with specific activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific activities. See also Indirect Costs.

Direct Method: A method of reporting net cash flow from operations that shows the major classes of cash receipts and payments for a period of time.

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.

Disclaimer of Opinion: A disclaimer indicating the auditor was unable to satisfy himself or herself that the overall financial statements were fairly presented in accordance with GAAP.

Discount: The amount charged by a financial institution when a note receivable is discounted; calculated as maturity value times discount rate times discount period.

Discount Period: The time between the date a note is sold to a financial institution and its maturity date.

Discount Rate: The interest rate charged by a financial institution for buying a note receivable.

Discounting a Note Receivable: The process of the payee's selling notes to a financial institution for less than the maturity value.

District and School Site Verification System: a web-accessible collection tool that enables updates to the MDE- ORG master directory of organizational units, which controls the processing of data on other MDE major systems such as MARSS, STAR, UFARS, FNS, IDEAS, and the AYP Report Card. It is essential that contact information be kept up to date. Charters, districts and schools are asked to update changes to contact information whenever necessary throughout the year. A Verification Report can be run from inside this system that lists all the information currently on file for your charter school.

Double Entry: A system of bookkeeping which requires that every entry made to the debit side of an account or accounts will have a corresponding amount or amounts made to the credit side.

Double Entry Accounting: A system of recording transactions in a way that maintains the equality of the accounting equation.

Due from Fund: An asset account used to indicate amounts owed to a particular fund by another fund in the same school district for goods sold or services rendered. It is recommended that sub accounts be maintained for each inter-fund receivable.

Due from Government: Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants in aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that sub accounts be maintained for each inter-fund receivable.

Due to Fiscal Agent: Amounts due to fiscal agents, such as commercial banks, for servicing an LEA's maturing indebtedness.

Due to Fund: A liability account that indicates the amount of funds currently payable to another fund. The "due to" is used in conjunction with a "due from" account to reconcile from which account the money or other assets will be coming, and to which it will be going. **Due to Government:** Amounts owed by the reporting LEA to the named governmental unit. It is recommended that subaccounts be maintained for each inter-fund receivable.

Dues and Memberships: Costs of memberships or assessments in professional or other organizations and payments to other agents for services rendered.

DUNS: A system developed and regulated by Dun and Bradstreet (<https://www.dandb.com/dunsnumberlookup/>) that assigns a unique numeric identifier, referred to as a "DUNS number" to a single business entity.

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.

Educational and General Expenditures: See Expenditures.

Education Department (ED): of the United States of America. Also see USDE or the ED website (<https://www.ed.gov/>).

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 (<https://www2.ed.gov/policy/fund/reg/edgarReg/edgar>) for information on Title 34.

Electronic Grant Management System (EGMS): Is used for information on competitive as well as formula funding made available through MDE. Grant opportunities are summarized by title, program area, eligible applicants, and dollar amount. Documents available on the site include instructions on how to apply and eligibility criteria. Visit the EGMS website (<https://w1.education.state.mn.us/EGMS/>) for a list of current grant opportunities.

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.

Employed: Civilian, noninstitutionalized persons who; 1) worked during any part of the survey week as paid employees; worked in their own businesses, professions, or farms; or worked 15 hours or more as unpaid workers in a family owned enterprise; or, 2) who were not working but had jobs or businesses from which they were temporarily absent due to illness, bad weather, vacation, labor-management disputes, or personal reasons, whether or not they were seeking another job.

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.

Endowment Fund: A fund from which the income may be expended, but whose principal must remain intact. In Minnesota, the term is also applied to the income of the permanent school fund.

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.

Enrollment Options: The program that allows students to open enroll to attend a school district other than the one in which they reside.

Enterprise Funds: Funds that provide money for services to the general public through programs that are expected to recover their full costs, primarily through user charges.

Entity: An organizational unit (a person, partnership, or corporation) for which accounting records are kept and about which accounting reports are prepared.

Entry: The record of a financial transaction in its appropriate book of accounts. Also, the act of recording a transaction in the books of accounts.

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.

Estimated Revenue: If the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period. If the accounts are kept on a cash basis, the term designates the amount of revenues estimated to be collected during a given period.

Estimated Uncollectable Taxes: A provision of tax revenues for that portion of taxes receivable which it estimated will not be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account in order to arrive at the net taxes receivable. Separate accounts are maintained on the basis of tax roll year and/or delinquent taxes.

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.

Exclusions: Gross receipts that are not subject to tax and are not included in gross income, such as interest on state and local government bonds.

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.

Expenditures per Pupil: Charges incurred for a particular period of time divided by a student unit of measure, such as enrollment, average daily attendance, or average daily membership.

Expenses: Costs incurred in the normal course of business to generate revenues.

External Auditors: Independent CPAs who are retained by organizations to perform audits of financial statements.

External Audits: Audits conducted by CPAs who are independent of the client company.

F

Factor: To sell accounts receivable at a discount before they are due.

Fair Market Value: The current value of an asset (e.g., the amount at which an asset could be sold or purchased in an arm's-length transaction).

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 Fiscal Year (FFY): Which runs from October 1 - September 30 and is numbered with the starting calendar year. For example, FFY 2015 or FFY 15 runs from October 1, 2015-September 30, 2016.

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.

FICA (Social Security) Taxes: Federal Insurance Contributions Act taxes imposed on employees and employers; used mainly to provide retirement benefits.

Federal Matching Requirements: Requirements that a governmental unit commit a specific amount of state or local funds for a particular purpose to obtain federal funds for the same purpose.

FIFO (First-in, First-out): An inventory cost flow whereby the first goods purchased are assumed to be the first goods sold so that the ending inventory consists of the most recently purchased goods.

Fiduciary Funds: Account for assets held in a trustee capacity or as an agent for individuals, organizations, or other governmental units and/or funds.

FIN: Finance dimension of UFARS (<https://education.mn.gov/MDE/dse/schfin/fin/UFARS/>) and its associated numbers.

Financial Accounting: The area of accounting concerned with reporting financial information to interested external parties.

Financial Accounting Standards Board (FASB): The private organization responsible for establishing the standards for financial accounting and reporting in the United States.

Financial Reporting Form (FRF): The financial reporting form used by MDE for competitive and targeted/single source grant recipients (grantees) to request grant disbursements.

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.

Financing Activities: Transactions and events whereby resources are obtained from, or repaid to, owners (equity financing) and creditors (debt financing).

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 and Nutrition Services (FNS): Division of MDE. Food and Nutrition Services helps local charter schools and districts work to decrease salt and fat, increase fiber and use low fat dairy products, whole grains, and fresh fruits and vegetables in students' meals.

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.

Free Appropriate Public Education (FAPE): IDEA requires that a Free Appropriate Public Education (FAPE) be made available to all students with disabilities between the ages of 3 and 21, inclusive. In Minnesota, FAPE is available to all persons under the age of 21. The closely related right to FAPE for students with disabilities is expanded under state law to include students from birth until July 1 after the

student with a disability turns 21. The expansion does not extend beyond secondary school or its equivalent except as under the state's graduation incentives program.

Free Lunch Eligible: The National School Lunch Program's assistance program for low-income children. Families with school-age children who fall below the poverty level and have no other significant assets are eligible to receive government assistance in the form of free or reduced-price school lunches.

Full-Time Enrollment: The number of students enrolled in higher education courses with a total credit load equal to at least 75 percent of the normal full-time course load.

Full-Time Equivalency (FTE): Full-time-equivalent number of positions, not the number of different individuals occupying the positions during the school year.

Full-Time Worker: One who is employed for 35 or more hours per week, including paid leave for illness, vacation, and holidays. Hours may be reported either for a survey reference week, or for the previous calendar year, in which case they refer to the usual hours worked.

Functional Currency: The currency in which a subsidiary conducts most of its business; generally, but not always, the currency of the country where it does most of its spending and earning.

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.

GAAS (Generally Accepted Auditing Standards): Auditing standards developed by the American Institute of Certified Public Accounts (AICPA).

General Education Revenue: is a combination of several revenue components generated by public schools and available for use during the regular school year and summer for general and special school purposes.

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.

Generally Accepted Auditing Standards (GAAS): Auditing standards developed by the American Institute of Certified Public Accounts (AICPA).

General-Purpose Financial Statements: The financial reports intended for use by a variety of external groups; they include the balance sheet, the income statement, and the statement of cash flows.

General Obligation Bonds (GO Bonds): Bonds that the state stands behind with its taxing powers.

Government Appropriation: An amount (other than a grant or contract) received from or made available to an institution through an act of a legislative body.

Government Grant or Contract: Revenues from a government agency for a specific research project or other program.

Gross Tax Liability: The amount of tax computed by multiplying the tax base (taxable income) by the appropriate tax rates.

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).

Higher Education Institutions (General Definition): Institutions providing education above the instructional level of the secondary schools, usually beginning with grade 13. Typically, these institutions include colleges, universities, graduate schools, professional schools, and other degree-granting institutions.

Home Language Questionnaires (HLQ): Are used to ascertain the home language of all enrolled students. Completion of the HLQ is the first step in identifying potential English learners (EL).

Horizontal Analysis of Financial Statements: A technique for analyzing the percentage change in individual income statement or balance sheet items from one year to the next.



Identified Official With Authority (IOWA): The district or charter identified official with authority (IOWA) must assign an SSDC coordinator. The SSDC Coordinator is responsible for ensuring that the annual count is accurate and submitted in a timely manner. The SSDC coordinator must have a secure MDE user account. View step-by-step instructions (<https://education.mn.gov/MDE/dse/datasub/>) on how to create, view or update an account or how to access an application.

Imprest Petty Cash Fund: A petty cash fund in which all expenditures are documented by vouchers or vendors' receipts or invoices. The total of the vouchers and cash in the fund should equal the established balance.

Income Statement (Statement of Earnings): The financial statement that summarizes the revenues generated and the expenses incurred by an entity during a period of time.

Income Taxes Payable: The amount expected to be paid to the federal and state governments based on the income before taxes reported on the income statement.

Independent Checks: Procedures for continual internal verification of other controls.

Independent School District (ISD): This is a Minnesota school district with a geographic boundary within which students are considered residents.

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.

Indirect Method: A method of reporting net cash flow from operations that involves converting accrual-basis net income to a cash basis.

Indirect Rate: This is the rate that reflects the fair share of the indirect expenses, usually general administrative expenses and certain other costs that are related to the program but cannot be readily and accurately identified as a direct cost or service.

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.

Instructional Expenditures (Elementary/Secondary): Current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies and purchased instructional services.

Integrated Department of Education Aids System (IDEAS): The aid system through which state aid entitlements are reported and aid payments are calculated and paid out to charter schools and districts.
Interest: The payment (cost) for the use of money.

Interest Rate: The cost of using money, expressed as an annual percentage.

Intermediate District (ID): In Minnesota, "Intermediate District" means a district with a cooperative program which has been established under Laws 1967, chapter 822, as amended; Laws 1969, chapter 775, as amended; and Laws 1969, chapter 1060, as amended, offering integrated services for secondary, postsecondary, and adult students in the areas of vocational education, special education, and other authorized services {Minn. Stat. § 136D.01 (<https://www.revisor.mn.gov/statutes/?id=136D.31>)}.

Internal Auditors: An independent group of experts in controls, accounting, and operations, who monitor operating results and financial records, evaluate internal controls, assist with increasing the efficiency and effectiveness of operations, and detect fraud.

Internal Control Structure: Safeguards, in the form of policies and procedures, established to provide management with reasonable assurance that the objectives of an entity will be achieved.

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.

Itemized Deduction: Amounts paid by an individual taxpayer for personal and quasi-business expenses that can be deducted in computing taxable income, such as medical expenses, property and income taxes, mortgage and investment interest, charitable contributions, moving expenses, casualty and theft losses, and certain miscellaneous expenses.

J

Journal: An accounting record in which transactions are first entered; provides a chronological record of all business activities.

Journal Entry: A recording of a transaction where debits equal credits; usually includes a date and an explanation of the transaction.

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.

Kindergarten Handicap (or Disabled): This is a special category within kindergarten that provides for increased weighting of kindergarten-ers and therefore more revenue to a district.

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).

Lease Aid: Minnesota Statutes, section 124D.11, (<https://www.revisor.mn.gov/statutes/?id=124D.11>) subdivision 4 reads in part: “When a charter school finds it economically advantageous to rent or lease a building or land for any instructional purposes and it determines that the total operating capital revenue under section 126C.10, subdivision 13, is insufficient for this purpose, it may apply to the commissioner for building lease aid for this purpose.”

Ledger: A book of accounts in which data from transactions recorded in journals are posted and thereby classified and summarized.

Lessee: The party that is granted the right to use property under the terms of a lease.

Lessor: The owner of property that is rented (leased) to another party.

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.

LIFO (Last-in, First-out): An inventory cost flow whereby the last goods purchased are assumed to be the first goods sold so that the ending inventory consists of the first goods purchased.

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.

Limited Liability: The legal protection given stockholders whereby they are responsible for the debts and obligations of a corporation only to the extent of their capital contributions.

Liquidation: The process of dissolving a business by selling the assets, paying the debts, and distributing the remaining equity to the owners.

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.

Local Educational Agency (LEA): (e.g., charter LEA, school district), a public school district in the United States.

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.

Lower Cost or Market (LCM): A basis for valuing certain assets at the lower of original cost or current market value.

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.

Maker: A person (entity) who signs a note to borrow money and who assumes responsibility to pay the note at maturity.

Management Accounting: The area of accounting concerned with providing internal financial reports to assist management in making decisions.

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.

Matching Principle: The concept that all costs and expenses incurred in generating revenues must be recognized in the same reporting period as the related revenues.

Maturity Date: The date on which a note or other obligation becomes due.

Maturity Value: The amount of an obligation to be collected or paid at maturity; equal to principal plus any interest.

MIDMS: MDE ID Management System is the name of the MDE security system that authorizes use of its secured websites.

Minnesota Automated Reporting Student System (MARSS): A system of pupil accounting which maintains essential data elements for each public school student attending school in Minnesota and reported by school districts to the state.

Minnesota Common Course Catalogue (MCCC): Is a course classification and data collection system intended to provide uniform information about courses that are taught by Minnesota teachers and completed by Minnesota students.

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.

Minnesota Management and Budget (MMB): The mission of MMB is to increase state government's capacity to manage and utilize financial, human, information and analytical resources in order to provide exceptional service and value for Minnesota's citizens.

Monetary Measurement: The idea that money, as the common medium of exchange, is the accounting unit of measurement, and that only economic activities measurable in monetary terms are included in the accounting model.

Multiple Measurements Rating (MMR): Minnesota's measurement of school performance. The MMR measures proficiency, student growth, achievement gap reduction, and graduation rates. Schools earn points in each category. The percentage of possible points that a school earns is the school's MMR.

N

Natural Resources: Assets that are physically consumed or waste away, such as oil, minerals, gravel, and timber.

Net Proceeds: The difference between maturity value and discount when a note receivable is discounted.

Net Realizable Value of Accounts Receivable: The net amount that would be received if all receivables considered collectible were collected; equal to total accounts receivable less the allowance for uncollectible accounts; also called the book value of accounts receivable.

Net Sales: Gross sales less sales discounts and sales returns and allowances.

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.

Net Tax Liability: The amount of tax computed by subtracting tax credits from the gross tax liability.

No Child Left Behind (NCLB): The Federal Act of 2001 dictates how states must hold schools accountable through statewide assess-

ments and mandated interventions. Minnesota received a waiver to certain provisions of NCLB in February 2012.

Nominal Accounts: Accounts that are closed to a zero balance at the end of each accounting period; temporary accounts generally appearing on the income statement.

Noncash Items: Items included in the determination of net income on an accrual basis that do not affect cash; examples are depreciation and amortization.

Noncash Transactions: Investing and financing activities that do not affect cash; if significant, they are disclosed below the statement of cash flows or in the notes to the financial statements.

Non-Licensed Community Expert: Minnesota Statutes, section 122A.25 is a special permission granted to a school district to hire an individual who is not a licensed teacher, but has a specific area of expertise that is related to the teaching assignment.

Nonoperating Assets: Investment and other assets not used in a business but held to earn a return separate from operations.

Nonprofit Organization: An entity without a profit objective, oriented toward providing services efficiently and effectively.

Non-Renewable License: Minnesota Rules, part 8710.1410 (<https://www.revisor.mn.gov/rules/?id=8710.1410>). The non-renewable license is valid for up to three years and allows a professionally licensed individual to teach out-of-field in a subject as s/he works toward full licensure. A district only needs to apply for this license once {using the Professional Educator Licensing and Standards Board (PELSB) (<https://mn.gov/pelsb/>)} and does not need to advertise for the position after the first year.

Non-Resident Student: A student whose legal residence is outside the geographical area served by the district.

Non-Supervisory Instructional Staff: Persons such as curriculum specialists, counselors, librarians, remedial specialists, and others possessing education certification but not responsible for day-to-day teaching of the same group of pupils.

Note Payable: A debt owed to a creditor, evidenced by an unconditional written promise to pay a certain sum of money on or before a specified future date.

Note Receivable: A claim against a debtor, evidenced by an unconditional written promise to pay a certain sum of money on or before a specified future date.

Notes to Financial Statements: Explanatory information considered an integral part of the financial statements.

Nonsufficient Funds (NSF) Check: A check that is not honored by a bank because of insufficient cash in the customer's account.

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.

Official Grant Award Amendment (OGAA): An amendment to the MDE competitive and single-source/targeted award document that includes by reference terms and conditions of approved application materials, including assurances, approved work plan and approved budget.

Official Grant Award Notification (OGAN): The MDE competitive and single-source/targeted award document that includes by reference terms and conditions of approved application materials, including assurances, approved work plan and approved budget.

Open Transaction: A transaction that is not completed at the end of the accounting period; a purchase that has not yet been paid for or a sale where payment is yet to be collected when the accounting period ends.

Operating Activities: Transactions and events that enter into the determination of net income.

Operating Assets: Long-term, or noncurrent, assets acquired for use in the business rather than for resale; includes property, plant, and equipment; intangible assets; and natural resources.

Operating Lease: A simple rental agreement.

Other Revenues and Expenses: Items incurred or earned from activities that are outside, or peripheral to, the normal operations of a firm.

Outlays: The value of checks issued, interest accrued on the public debt, or other payments made, net of refunds and reimbursements.

P

Part-Time Enrollment: The number of students enrolled in higher education courses with a total credit load less than 75 percent of the normal full-time credit load.

Part-Time Worker: One who is employed for 1-34 hours a week, including paid leave for illness, vacation, and holidays. Hours may be reported either for a survey reference week, or for the previous calendar year, in which case they refer to the usual hours worked.

Payee: The person (entity) to whom payment on a note is to be made.

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.

Personnel Variance: Minnesota Rules, part 8710.1400 (<https://www.revisor.mn.gov/rules/?id=8710.1400>). A special permission granted for fully licensed teachers to serve in positions for which they are not licensed (out-of-field). Personnel variances are granted to a school district for an individual for no more than three years and must be renewed annually.

Petty Cash Fund: A small amount of cash kept on hand for making miscellaneous payments.

Physical Safeguards: Physical precautions used to protect assets and records, such as locks on doors, fireproof vaults, password verification, security guards.

Post-Closing Trial Balance: A listing of all real account balances after the closing process has been completed; provides a means of testing whether total debits equal total credits for all real accounts prior to beginning a new accounting cycle.

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.

Prepaid Expenses: Payments made in advance for items normally charged to expense.

Primary Financial Statements: The balance sheet, income statement, and statement of cash flows, used by external groups to assess a company's economic standing.

Principal (face value or maturity value): The amount that will be paid on a bond at its maturity date.

Principal on A Note: The face amount of a note; the amount (excluding interest) that the maker agrees to pay the payee.

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.

Prior-Period Adjustments: Adjustments made directly to Retained Earnings in order to correct errors in the financial statements of prior periods.

Project-Based Learning (PBL): Is an instructional program where students complete coursework for credit at an individual pace that is primarily student-led and may be completed on site, in the community, or online. Charter schools that wish to or are running a project-based program, even if it is completed in a seat-based setting, need to submit an application for approval to MDE.

Proper Authorization: Policy regarding either a general class of transactions, such as inventory, or a specific transaction to achieve control objectives.

Property, Plant, and Equipment: Tangible, long-lived assets acquired for use in business operations; includes land, buildings, machinery, equipment, and furniture.

Property, Plant, and Equipment Turnover: A measure of how well property, plant, and equipment are being utilized in generating a period's sales; computed by dividing net sales by average property, plant and equipment.

Proration: A term describing an allocation that is based on a proportionate distribution of the total.

Provision 2 and Provision 3 / Community Eligibility Provision: 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.

Public Employees Retirement Association (PERA): This group administers pension plans that cover local, county, and school district non-teaching employees.

Purchase Returns and Allowances: A contra-purchase account used for recording the return of, or allowances for, previously purchased merchandise.

Purchases Account: An account in which all inventory purchases are recorded; used with the periodic inventory method.

Purchases Journal: A special journal in which credit purchases are recorded.

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.

Qualified Opinion: Opinion issues when the work of the auditor has been limited in scope or the entity has failed to follow GAAS.

R

Real Accounts: Accounts that are not closed to a zero balance at the end of each accounting period; permanent accounts appearing on the balance sheet.

Receivables: Claims for money, goods, or services.

Recertification System: MDE has the new External User Recertification System which provides local educational agency superintendents and directors with additional information and control over who has external access to MDE secure systems for their LEA (<https://education.mn.gov/MDE/dse/datasub/ExtUserAccess/index.htm>).

Recourse: The right to seek payment on a discounted note from the payee if the maker defaults.

Refund Bonds: Bonds issued to pay off bonds already outstanding.

Registered Bonds: Bonds for which the names and addresses of the bondholders are kept on file by the issuing company.

Regional Centers of Excellence provide technical assistance to school leadership and implementation teams for Priority and Focus Title I schools across the state. Through regular, ongoing dialogue and support, these specialists assist principals and teachers in improving academic outcomes for all students by working in partnership with the school staff. MDE supports and oversees the efforts of the three Regional Centers by collaborating with staff from across the agency to provide guidance that will result in coordinated support to meet the needs of school leadership teams and enable them to improve achievement for all learners.

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.

Residual Income: The amount of net income an investment center is able to earn above a specified minimum rate of return on assets.

Response to Intervention (RTI): Is a framework that is used to improve outcomes for all students. RTI helps to ensure the provision of high-quality instruction and interventions that are matched to the needs of students requiring additional academic and behavioral supports. After initial screening of all students, changes in instruction or goals can be made according to the level of student need. Student progress is monitored frequently and instruction is then differentiated and modified, as necessary {adapted from NASDSE website, 2005 (<http://www.nasdse.org/>)}(NASDSE is National Association of State Directors of Special Education, Inc.)}.

Reward Schools: The highest-performing 15 percent of Title I schools in the state. These schools are identified based on being in the top 15 percent of their grade classification group (elementary, middle school, high school, other) in the MMR. These schools are identified and recognized for their good work every year.

Review and Comment: A process by which the commissioner of MDE reviews and comments on the feasibility and practicality of school district building projects.

Revenue Recognition Principle: The idea that revenues should be recorded when; (1) the earnings process has been substantially completed; and, (2) an exchange has taken place.

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.

Revolving Fund: A fund established in which revenue (including loan payments) is credited back to the fund for the same use as the original appropriation.

S

Sales Ratio: A statistical measure prepared by the Department of Revenue to measure the difference between the actual sales prices of property with the assessor's market values on those properties.
Sales Tax Payable: Money collected from customers for sales taxes that must be remitted to local governments and other taxing authorities.

Salvage or Residual Value: Estimated value or actual price of an asset at the conclusion of its useful life; net of disposal costs.

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.

School Improvement Grant (SIG): Funds are for the purpose of turning around the identified persistently lowest achieving schools in the state by substantially raising the achievement of students attending those schools.

School Nutrition Programs (SNP): Include breakfast, lunch, after-school snacks and the fresh fruit and vegetable program. SNP is a section of the Food and Nutrition Service (FNS) division of MDE which provides technical assistance and monitoring of school meal programs in Minnesota for compliance with state and federal regulation.

Section 504 of the Rehabilitation Act of 1973: A federal civil rights statute that assures individuals will not be discriminated against based on their disability.

Secured Bonds: Bonds for which assets have been pledged in order to guarantee repayment.

Segregation of Duties: Strategy to provide an internal check on performance through separation of custody of assets from accounting personnel, separation of authorization of transactions from custody of related assets and separation of operational responsibilities from record keeping responsibilities.

SFIN: SERVS Financial (an acronym of an acronym see SERVS)

Social Security (FICA) Taxes: Federal Insurance Contributions Act taxes imposed on employees and employers; used mainly to provide retirement benefits.

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.

Special Education Data Reporting Application (SEDRA): System schools use to submit special education expenditure data for use in the calculation of state and federal special education aids.

Special Funds: A grouping of revenues from certain sources from which certain expenditures are made. Revenues for these funds are usually dedicated and expenditures from the special funds are usually restricted for certain purposes.

Special Journal: A book of original entry for recording similar transactions that occur frequently.

Special Permissions System (SPS): This is a BOT online system where districts and charter schools can apply for variances, waivers, and community experts.

Staff Automated Reporting System (STAR): The system by which staff data elements are recorded and transmitted to the Minnesota Department of Education (MDE).

Standard Unqualified Audit Report: Audit report indicating that all auditing conditions have been met, no significant misstatements have been discovered and remain uncorrected, and the auditors feel the financial statements are fairly stated in accordance with generally accepted accounting principles.

STAR: Staff Automated Reporting is a web-based system used by school districts, charter schools and cooperatives to report employment and assignment information to MDE. This system is also used by districts to access the licensure/assignment discrepancy report and to complete "highly qualified" reporting.

Stated Rate of Interest: The rate of interest printed on the bond.

Stated Value: A nominal value assigned to no-par stock by the board of directors of a corporation.

State Educational Record View and Submission (SERVS): The MDE system was designed to simplify, consolidate and automate data collection processes. SERVS Financial helps districts, schools and other eligible entities apply for funding opportunities, submit reimbursement requests and track budgets.

State Fiscal Year (SFY): This fiscal year runs from July 1 - June 30 of each year, numbered with the ending calendar year. For example, SFY 2015 or SFY 15 refers to July 1, 2014 - June 30, 2015.

Statement of Cash Flows: The financial statement that shows an entity's cash inflows (receipts) and outflows (payments) during a period of time.

Statewide System of Support (SSOS): Is one of the services offered through the Regional Centers of Excellence. The SSOS works exclusively with Title I funded schools designated as Focus or Priority due to low student achievement levels, persistent achievement gaps or low graduation rates. The vision for this system of support is to establish a consistent, cohesive regional infrastructure for effectively and efficiently providing equitable access for school improvement support throughout the state.

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.

Straight-Line Amortization: A method of systematically writing off a bond discount or premium in equal amounts each period until maturity.

Straight-Line Depreciation Method: The depreciation method in which the cost of an asset is allocated equally over the period of an asset's estimated useful life.

Student Growth: Individual student growth is a measurement of how a student scored relative to the expected score. The expectation of how a student will score is based on their previous year's score. Schools receive a growth score based on the average growth scores of all their students.

Subsidiary Ledger: A grouping of individual accounts that in total equal the balance of a control account in the General Ledger.

Sum-of-the-Years'-Digits (SYD) Depreciation Method: The accelerated depreciation method in which a constant balance (cost minus salvage value) is multiplied by a declining depreciation rate.

Statewide Integrated Financial Tools (SWIFT): Integrates all the administrative functions across state agencies, including financial, procurement, reporting, human resources, and payroll.

System for Award Management (SAM): Is used to validate and complete Central Contractor Registration (CCR). The SAM system (<https://www.sam.gov/>) is a web-enabled government-wide application that collects, validates, stores, and disseminates business information about the federal government's trading partners in support of the contract award, grants, and the electronic payment process.

T

Tangible Personal Business Property: Depreciable operating assets of a business, other than real property, including machinery, furniture and fixtures, automobiles and trucks, and equipment.

Targeted Services: These are K-8 intervention/prevention services provided outside the traditional school day and traditional school year to qualified learners.

Tax Anticipation Note: A note issued in anticipation of collection of taxes, usually retireable only from tax collections from a local levy.

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.

Teacher Development and Evaluation (TDE): Minnesota districts and charters must create and implement teacher development and evaluation systems that comply with requirements in Minnesota statute. See the Principal Development and Evaluation page on the MDE website (<https://education.mn.gov/MDE/dse/prev/>) or email School Support (mde.schoolsupport@state.mn.us) for more information.

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.

Term Bonds: Bonds that mature in one lump sum at a specified future date.

Time Period (or periodicity) Concept: The idea that the life of a business is divided into distinct and relatively short time periods so that accounting information can be timely.

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.

Trial Balance: A listing of all account balances; provides a means of testing whether total debits equal total credits for all accounts.
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.

Tuition Student: A pupil for whom tuition is paid.

U

Uncollectible Accounts Expense: An account that represents the portion of the current period's receivables that are estimated to become uncollectible.

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.

United States Department of Education (USDE): Also referred to as ED (Education Department). ED's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access. More information is available at [ed.gov](https://www.ed.gov/) (<https://www.ed.gov/>).

Unlimited Liability: The lack of a ceiling on the amount of liability a proprietor or partner must assume; meaning that if business assets are not sufficient to settle creditor claims, the personal assets of the proprietor or partners may be used to settle the claims.

Unrecorded Expenses: Expenses incurred during a period that have not been recorded by the end of that period.

Unrecorded Revenues: Revenues earned during a period that have not been recorded by the end of that period.

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

Vendor Number: Every company or organization, including a charter school receiving payments from the state, is considered a vendor. The first step to authorize the State of Minnesota to make electronic funds transfer (EFT) payments to a charter school's bank account is to register for a vendor number. In order to receive or view payments, every vendor must register online with the State of Minnesota's administrative agency, known as Minnesota Management and Budget (MMB) (<https://mn.gov/mmb/>).

Vertical Analysis of Financial Statements: A technique for analyzing the relationships between items on an income statement or balance sheet by expressing all items as percentages.

Voucher: A document that authorizes the payment of money and usually indicates the accounts to be charged.

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.

Warrant: An order drawn by the school board to the district treasurer ordering him/her to pay a specified amount to a payee named on the warrant.

Weighted-Average: A periodic inventory cost flow alternative whereby the cost of goods sold and the cost of ending inventory are determined by using a weighted-average cost of all merchandise available for sale during the period.

Weighted Pupil Units: A varied weighting of pupils by grade. For example, a student in grades 1-6 may be counted as a 1.06 pupil unit, whereas a student in grades 7-12 may be counted as a 1.3 pupil unit.
Work Sheet: A columnar schedule used to summarize accounting data.

Working Capital: Current assets minus current liabilities.

Working Capital Turnover: A measure of the amount of working capital used in generating the sales of a period; computed by dividing net sales by average working capital.

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 entries

Y

Yield: The return on an investment, usually presented as a percentage.

Z

No entries

Minneapolis Public Schools

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