

MOUNDS VIEW PUBLIC SCHOOLS  
GENERAL FUND BUDGET ASSUMPTIONS  
2021-2022

The following assumptions are based on information taken from the amended budget for the current school year 2020-2021, School Board input and any pertinent legislative actions taken during the 2021 session.

**Revenues:**

1. Fiscal Year 2021-2022 district wide weighted pupil units are projected at 12,761. This is based on the October 2020 enrollment counts with adjustments for the natural loss of the 12 grade students, and a natural increase for the estimated kindergarten students. Birth data from the MN Department of Health have been used for kindergarten projections. In addition, current year migration patterns were applied for the remaining grade levels and grade level weightings were applied. Nonresident enrollments options will remain closed for Fiscal Year 2021-2022. Nonresident enrollment is projected at approximately 5% of resident enrollment. The student counts are as follows:

	Actual 19-20	Projected 20-21	Current 20-21	Projected 21-22
Total October 1 enrollment	11,509	11,632	11,400	11,454
Total October 1 nonresident enrollment	788	691	713	595
Percent of nonresidents enrolled	7%	6%	6%	5%

2. General Education Revenue will be projected as follows:

The basic formula will be projected at \$6,567 per adjusted pupil unit. This represents a 0% increase over the fiscal year 2020-2021. Pupil units will be calculated using a weighting factor of 1.0 for kindergarten, 1.0 for grades 1-6, and 1.2 for grades 7-12.

3. The operating referendum will be projected based on a total of \$1,735 per adjusted pupil unit.
4. Special education aid will be based on state formula calculations for FY21-22.
5. Total operating revenues are projected to be \$160,467,108.

## Instructional Expenditures:

6. K-12 instructional programs will be based on the following School Board class size assumptions.

	<u>21-22</u>
K-5 Staff Allocation	249.60
6-8 Staff Allocation	112.70
9-12 Staff Allocation	<u>127.80</u>
Total	490.10

### Elementary Classrooms:

90 % of Elementary classrooms will fall within the following ranges:

K-1	22-27
2-3	23-30
4-5	26-32

### Middle School Classrooms:

90 % of Middle school core classrooms (Science, Social Studies, Language Arts, Math) will not exceed the following:

Core Programs	30
Non-Core Programs	Variable

### High School Classrooms:

90 % of High School core classrooms (Science, Social Studies, Language Arts, Math) will not exceed the following:

Core Programs	34
Non-Core Programs	Variable

7. The Superintendent will have 9 FTE's available for K-12 targeted instructional interventions.
8. Compensation for employees will be capped at mid-range of our comparative market.

## **Instructional Support Expenditures:**

9. The building support staff budget options will be developed collaboratively in site budget committees. The allocation will be based on the 2020-2021 budgets with adjustments for salary and fringe benefits. The total allocation is estimated to be \$9,220,291.
10. Compensatory revenue will be distributed based on state formulas.
11. Transportation program will maintain walking distances to 2 miles for all school sites. A fee of \$225 per student during the registration timeframe will be required for services within the 2 miles. Families who qualify for free-and-reduced lunch will receive a fee waiver. The family maximum is set at \$500. The transportation fee will be waived for the students attending the Kindergarten centers at Snail Lake and Pike Lake.
12. Professional development set aside revenues will be accomplished the same as the current year.
13. The high school activities budget will be maintained so that it supports the essential core cost necessary to provide opportunities for student connectedness beyond the school day. Families who qualify for free-and-reduced lunch will receive a fee waiver. The family maximum is set at \$700.
14. Other expenditures will increase as follows:
  - The district will apply a 0%-1% to non-salary budget lines
  - The district will apply a 2% to transportation expenditures
  - The district will apply a 2% to utilities for gas, fuel oil and electricity
15. The base supply allocations will be as follows:
  - Elementary allocation for Kindergarten will be \$93.89 per student
  - Elementary allocation for Grades 1-5 will be \$81.55 per student
  - Middle school allocation for grades 6-8 will be \$107.39 per student
  - Senior high school allocation for grades 9-12 will be \$138.21 per student
16. The Superintendent will have \$30,000 in discretionary funds to address developing priorities as the school board directs.
17. Total general fund operating expenditures are projected to be \$159,530,067.

## **Summary:**

The District is projecting an unreserved fund balance of approximately \$25.8 million at June 30, 2021. Based on the identified assumptions for projected revenues, expenditures and budget adjustments for fiscal year 2021-2022, the District will end the fiscal year with an unreserved fund balance of approximately \$26.7 million. This represents an unassigned fund balance of 17% or approximately two months of expenditures, which is the school board policy minimum.