

LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOLS

**2019-20 and 2020-21
Budget Projections**

Jon Kringen, Superintendent

February 11, 2019

EXECUTIVE SUMMARY

LPGE PUBLIC SCHOOLS

2019-20 and 2020-21 Budget Projection

A two-year budget projection is based on numerous assumptions and the final numbers for each year will be different than what is projected. The purpose of the projection is to support the decision-making process of the Board.

1. Methodology:

- A. Rolled forward current enrollment
- B. Modified the FY19 MDE “What-If” spreadsheet to project revenue for FY 20 and FY 21
- C. Assumed other revenue would not decrease
- D. Expenditure projections were made using current staff
- E. FY 20 expenditures includes all known increases with an additional 3% on salaries/wages and 1.5% on benefits
- F. FY 21 expenditures include 3% on salaries/wages (this would include step increases) and 1.5% on benefits
- G. District contribution to TRA increases by .5% in each year of this projection

2. Critical Assumptions

- A. Enrollment will be stable and projections are based on current enrollment and Kindergarten classes of 70 students
- B. A 2% increase in state aid in each year of the biennium
- C. Current staff levels will be maintained

3. Critical factors that will impact the revenue projection include:

- A. Actual enrollment/membership for each year
- B. Legislative action
- C. Actual Special Education revenue

4. Critical factors that will impact the expenditure projection include:

- A. Contract settlements as all contracts expire June 30, 2019
- B. Additional personnel costs due to student needs

- C. Budget enhancements
- D. Unanticipated expenditures

2019-20 School Year

Projected General Fund Revenue: \$12,026,629
Projected General Fund Expenditures: \$11,866,703

Note that this include known costs (steps/lanes, etc.) +3%

Projected General Fund Surplus: \$159,926

2020-21 School Year

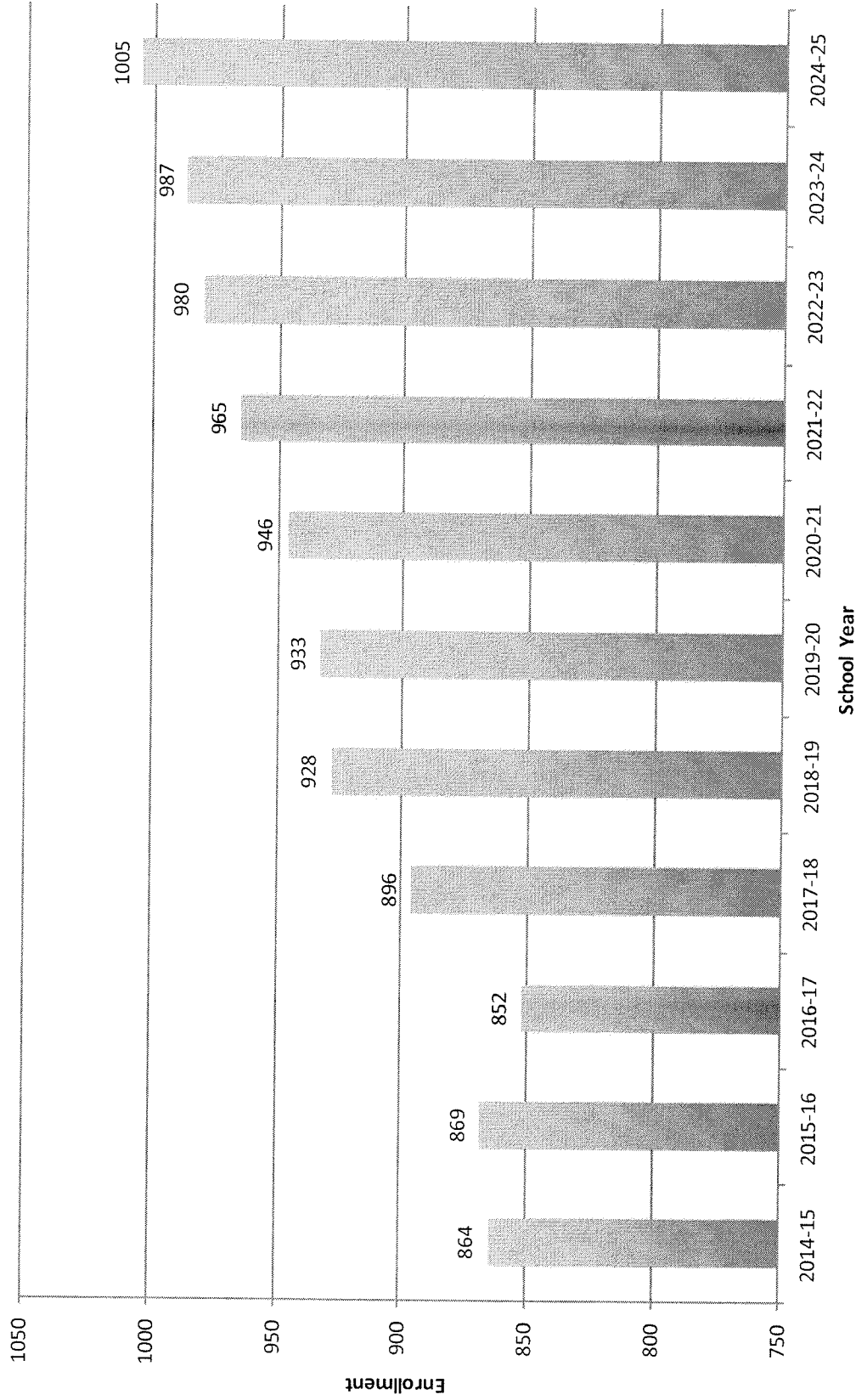
Projected General Fund Revenue: \$12,270,802
Projected General Fund Expenditures: \$12,130,251

Projected General Fund Surplus: \$140,551

Note that this assumes a 3% increase in salaries/wages (each year) and a 1.5% increase in benefits.

February 11, 2019

Long Prairie-Grey Eagle Enrollment from 2014-15 to 2024-25



**LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOLS
REVENUE EXECUTIVE SUMMARY
2019-20 SCHOOL YEAR**

GENERAL (FUND 01)					\$12,026,629.16
FOOD SERVICE (FUND 02)					\$607,650.00
COMMUNITY SERVICE (FUND 04)					\$663,473.86
DEBT REDEMPTION (FUND 07)					\$623,301.61
TRUST (FUND 08)					\$10,000.00
STUDENT ACTIVITIES (FUND 21)					\$225,000.00
TOTAL DISTRICT REVENUE					\$14,156,054.63

DISTRICT NUMBER: 2753-1
 DISTRICT NAME: LONG PRAIRIE-GREY EA

MINNESOTA DEPARTMENT OF EDUCATION
 2018-19 GENERAL EDUCATION REVENUE REPORT
Modified to create a Projection for 2019-20

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REVENUE SUMMARY

	ADM	PUPIL UNITS	AID	LEVY	TOTAL	TOTAL PER ADJ ADM	TOTAL PER ADJ PU	AID PORTION	LEVY PORTION
ADJUSTED PUPIL COUNTS	941.00	1,031.00							
RESIDENT PUPIL COUNTS	1,104.00	1,209.20							
REVENUE SUMMARY									
## BASIC	6,637,578.00	0.00	0.00	0.00	6,637,578.00	7,053.75	6,438.00	100.00%	0.00%
## DECLINING ENROLL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
## GIFTED & TALENT	13,403.00	0.00	0.00	0.00	13,403.00	14.24	13.00	100.00%	0.00%
## EXTENDED TIME	208,773.60	0.00	0.00	0.00	208,773.60	221.86	202.50	100.00%	0.00%
## COMPENSATORY	1,086,499.96	0.00	0.00	0.00	1,086,499.96	1,154.62	1,053.83	100.00%	0.00%
## ENGLISH LEARNER	190,800.00	0.00	0.00	0.00	190,800.00	202.76	185.06	100.00%	0.00%
## SPARSITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
## SMALL SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
## TRANSP SPARS	192,302.12	0.00	0.00	0.00	192,302.12	204.36	186.52	100.00%	0.00%
## EQUITY	47,157.78	83,923.56	0.00	0.00	131,081.34	139.30	127.14	35.98%	64.02%
## TRANSITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
## OPER CAPITAL	151,731.18	75,841.45	0.00	0.00	227,572.63	241.84	220.73	66.67%	33.33%
## LOCAL OPTIONAL	157,266.77	279,877.23	0.00	0.00	437,144.00	464.55	424.00	35.98%	64.02%
## PENSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
## REFERENDUM	364,590.55	417,402.33	0.00	0.00	781,992.88	831.02	758.48	46.62%	53.38%
## GEN ED SUBTOTAL	9,050,102.96	857,044.57	0.00	0.00	9,907,147.53	10,528.32	9,609.26	91.35%	8.65%
## ALT ATT ADJ	-7,725.60	0.00	0.00	0.00	-7,725.60	-8.21	-7.49	100.00%	0.00%
## TOTAL	9,042,377.36	857,044.57	0.00	0.00	9,899,421.93	10,520.11	9,601.77	91.34%	8.66%

1,277,299.96

REVENUES NOT INCLUDED ABOVE:

REVENUE RESTRICTIONS

## COMPENSATORY GRANT	0.00	0.00	0.00	0.00	0.00	353	TOTAL BASIC SKILLS =		
## PERM SCHOOL FUND	36,038.16	0.00	0.00	0.00	36,038.16	354	COMPENSATORY + TOTAL	1,277,299.96	
## TACONITE	0.00	0.00	0.00	0.00	0.00		CPS RESTRICTION FOR		
							EXTENDED TIME PROGRAM	38,027.50	
AID ENTITLEMENTS						355	GIFTED & TALENTED	13,403.00	
## ANNUAL ENTITLEMENT	9,050,102.96					356	OPERATING CAPITAL	227,572.63	
## PRORATED ENTITLEMENT	9,042,377.36					357	LEARNING & DEVELOPME	210,497.00	
						358	STAFF DEVELOP = 2% OF B	132,751.56	

LONG PRAIRIE-GREY EAGLE SCHOOL DISTRICT
EXPENDITURE BUDGET 2019-20 PROJECTION (Known Increases)
February 2019

GENERAL	2018-19	2019-20 (Proj)	DIFFERENCE
Salaries & Wages	\$6,434,592	\$6,566,327	\$131,735
Employee Benefits	\$2,073,784	\$2,118,634	\$44,850
Purchased Services & Rep	\$2,271,251	\$2,321,251	\$50,000
Supplies & Materials	\$502,984	\$517,984	\$15,000
Capital Expenditures	\$90,200	\$90,200	\$0
Other Expenses	\$4,000	\$4,000	\$0
Other Expenses	\$19,520	\$19,520	\$0
TOTAL GENERAL	\$11,396,331	\$11,637,916	\$241,585
FOOD SERVICE	2018-19	2019-20 (Proj)	DIFFERENCE
Salaries & Wages	\$226,821	\$226,821	\$0
Employee Benefits	\$48,371	\$48,371	\$0
Purchased Services	\$8,000	\$8,000	\$0
Supplies & Materials	\$308,478	\$308,478	\$0
Other Expenses	\$0	\$0	\$0
TOTAL FOOD SERVICE	\$591,670	\$591,670	\$0
COMMUNITY SERVICE	2018-19	2019-20 (Proj)	DIFFERENCE
Salaries & Wages	\$296,589	\$296,589	\$0
Employee Benefits	\$65,342	\$65,342	\$0
Purchased Services	\$216,198	\$216,198	\$0
Supplies & Materials	\$70,270	\$70,270	\$0
Other Expense	\$10,429	\$10,429	\$0
			\$0
TOTAL COMMUNITY SERV	\$658,828	\$658,828	\$0
DEBT REDEMPTION	\$663,730	\$663,730	\$0
SCHOLARSHIP DOLLARS	\$10,000	\$10,000	\$0
STUDENT ACTIVITIES	\$225,000	\$225,000	\$0
GRAND TOTAL	\$13,545,559	\$13,787,144	\$241,585

LONG PRAIRIE-GREY EAGLE SCHOOL DISTRICT
EXPENDITURE BUDGET 2019-20 PROJECTION (Known Increases +3%)
February 2019

GENERAL	2018-19	2019-20 (Proj)	DIFFERENCE
Salaries & Wages	\$6,434,592	\$6,763,317	\$328,725
Employee Benefits	\$2,073,784	\$2,150,431	\$76,647
Purchased Services & Rep	\$2,271,251	\$2,321,251	\$50,000
Supplies & Materials	\$502,984	\$517,984	\$15,000
Capital Expenditures	\$90,200	\$90,200	\$0
Other Expenses	\$4,000	\$4,000	\$0
Other Expenses	\$19,520	\$19,520	\$0
TOTAL GENERAL	\$11,396,331	\$11,866,703	\$470,372
FOOD SERVICE	2018-19	2019-20 (Proj)	DIFFERENCE
Salaries & Wages	\$226,821	\$226,821	\$0
Employee Benefits	\$48,371	\$48,371	\$0
Purchased Services	\$8,000	\$8,000	\$0
Supplies & Materials	\$308,478	\$308,478	\$0
Other Expenses	\$0	\$0	\$0
TOTAL FOOD SERVICE	\$591,670	\$591,670	\$0
COMMUNITY SERVICE	2018-19	2019-20 (Proj)	DIFFERENCE
Salaries & Wages	\$296,589	\$296,589	\$0
Employee Benefits	\$65,342	\$65,342	\$0
Purchased Services	\$216,198	\$216,198	\$0
Supplies & Materials	\$70,270	\$70,270	\$0
Other Expense	\$10,429	\$10,429	\$0
			\$0
TOTAL COMMUNITY SERV	\$658,828	\$658,828	\$0
DEBT REDEMPTION	\$663,730	\$663,730	\$0
SCHOLARSHIP DOLLARS	\$10,000	\$10,000	\$0
STUDENT ACTIVITIES	\$225,000	\$225,000	\$0
GRAND TOTAL	\$13,545,559	\$14,015,931	\$470,372

**LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOLS
REVENUE EXECUTIVE SUMMARY
2020-21 SCHOOL YEAR**

GENERAL (FUND 01)					\$12,270,802.48
FOOD SERVICE (FUND 02)					\$607,650.00
COMMUNITY SERVICE (FUND 04)					\$663,473.86
DEBT REDEMPTION (FUND 07)					\$623,301.61
TRUST (FUND 08)					\$10,000.00
STUDENT ACTIVITIES (FUND 21)					\$225,000.00
TOTAL DISTRICT REVENUE					\$14,400,227.95

REVENUE SUMMARY	ADM	PUPIL UNITS	TOTAL	TOTAL PER ADJ ADM	TOTAL PER ADJ PU	AID PORTION	LEVY PORTION
ADJUSTED PUPIL COUNTS	954.00	1,045.60					
RESIDENT PUPIL COUNTS	1,104.00	1,209.20					
REVENUE SUMMARY							
## BASIC	6,866,455.20	0.00	6,866,455.20	7,197.54	6,567.00	100.00%	0.00%
## DECLINING ENROLL	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
## GIFTED & TALENT	13,592.80	0.00	13,592.80	14.25	13.00	100.00%	0.00%
## EXTENDED TIME	208,773.60	0.00	208,773.60	218.84	199.67	100.00%	0.00%
## COMPENSATORY	1,086,499.96	0.00	1,086,499.96	1,138.89	1,039.12	100.00%	0.00%
## ENGLISH LEARNER	190,800.00	0.00	190,800.00	200.00	182.48	100.00%	0.00%
## SPARSITY	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
## SMALL SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
## TRANSP SPARS	198,935.86	0.00	198,935.86	208.53	190.26	100.00%	0.00%
## EQUITY	45,172.56	80,390.61	125,563.17	131.62	120.09	35.98%	64.02%
## TRANSITION	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
## OPER CAPITAL	154,953.74	75,841.55	230,795.29	241.92	220.73	67.14%	32.86%
## LOCAL OPTIONAL	159,493.83	283,840.57	443,334.40	464.71	424.00	35.98%	64.02%
## PENSION	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
## REFERENDUM	369,753.53	423,313.16	793,066.69	831.31	758.48	46.62%	53.38%
## GEN ED SUBTOTAL	9,294,431.08	863,385.89	10,157,816.97	10,647.61	9,714.82	91.50%	8.50%
## ALT ATT ADJ	-7,880.40	0.00	-7,880.40	-8.26	-7.54	100.00%	0.00%
## TOTAL	9,286,550.68	863,385.89	10,149,936.57	10,639.35	9,707.28	91.49%	8.51%

REVENUES NOT INCLUDED ABOVE:

REVENUE RESTRICTIONS

## COMPENSATORY GRANT	0.00	0.00	0.00	353	TOTAL BASIC SKILLS =		
## PERM SCHOOL FUND	36,230.76	0.00	36,230.76	354	COMPENSATORY + TOTAL	1,277,299.96	
## TACONITE	0.00	0.00	0.00		CPS RESTRICTION FOR		
					EXTENDED TIME PROGRAM	38,027.50	
AID ENTITLEMENTS				355	GIFTED & TALENTED	13,592.80	
## ANNUAL ENTITLEMENT	9,294,431.08			356	OPERATING CAPITAL	230,795.29	
## PRORATED ENTITLEMENT	9,286,550.68			357	LEARNING & DEVELOPME	212,792.00	
				358	STAFF DEVELOP = 2% OF B	137,329.10	

LONG PRAIRIE-GREY EAGLE SCHOOL DISTRICT
EXPENDITURE BUDGET 2020-21 PROJECTION (Known Increases 3+3)
February 2019

GENERAL	2019-20 (Proj)	2020-21 (Proj)	DIFFERENCE
Salaries & Wages	\$6,763,317	\$6,966,216	\$202,900
Employee Benefits	\$2,150,431	\$2,182,687	\$32,256
Purchased Services & Rep	\$2,321,251	\$2,344,464	\$23,213
Supplies & Materials	\$517,984	\$523,164	\$5,180
Capital Expenditures	\$90,200	\$90,200	\$0
Other Expenses	\$4,000	\$4,000	\$0
Other Expenses	\$19,520	\$19,520	\$0
TOTAL GENERAL	\$11,866,703	\$12,130,251	\$263,548
FOOD SERVICE	2019-20 (Proj)	2020-21 (Proj)	DIFFERENCE
Salaries & Wages	\$226,821	\$233,626	\$6,805
Employee Benefits	\$48,371	\$49,097	\$726
Purchased Services	\$8,000	\$8,000	\$0
Supplies & Materials	\$308,478	\$308,478	\$0
Other Expenses	\$0	\$0	\$0
TOTAL FOOD SERVICE	\$591,670	\$599,200	\$7,530
COMMUNITY SERVICE	2019-20 (Proj)	2020-21 (Proj)	DIFFERENCE
Salaries & Wages	\$296,589	\$305,487	\$8,898
Employee Benefits	\$65,342	\$66,322	\$980
Purchased Services	\$216,198	\$216,198	\$0
Supplies & Materials	\$70,270	\$70,270	\$0
Other Expense	\$10,429	\$10,429	\$0
			\$0
TOTAL COMMUNITY SERV	\$658,828	\$668,706	\$9,878
DEBT REDEMPTION	\$663,730	\$663,730	\$0
SCHOLARSHIP DOLLARS	\$10,000	\$10,000	\$0
STUDENT ACTIVITIES	\$225,000	\$225,000	\$0
GRAND TOTAL	\$14,015,931	\$14,296,887	\$280,956

DECISION POINTS

LPGE PUBLIC SCHOOLS

2019-20 and 2020-21 Budget Projection

There are three decision points:

1. Comfort level with the projections; do we want to be more conservative?
2. The potential budget enhancements for 2019-20
3. Collective bargaining goals

February 11, 2019

UNRESOLVED ISSUES

LPGE PUBLIC SCHOOLS

2019-20 and 2020-21 Budget Projection

There are six major factors that could affect the District's financial position.

1. Actual membership for 2018-19 and actual enrollment for 2019-20 and 2020-21 will have a significant impact on the budget.
2. Legislative action
3. Collective Bargaining
4. Special education funding – The actual funding levels for special education are always an unknown going into the school year.
5. Additional staff that may be needed to meet student needs such as additional paraprofessionals for special education students.
6. Personnel changes and other unforeseen circumstances.

February 11, 2019