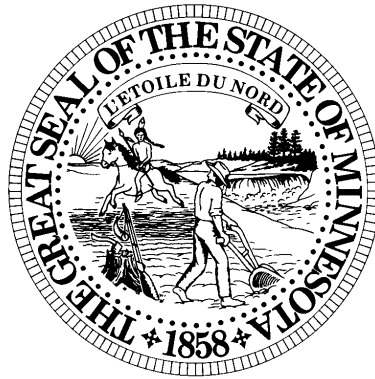

Survey of School District Superintendents

In August 1999, the Legislative Auditor's Office conducted a survey of school district superintendents. We asked school districts about their enrollment, staffing, and finances for 1998-2000. We also asked them about budget cuts they have made and about factors contributing to financial pressures they faced.

We received responses from 274 of 349 school districts (79 percent), representing 89 percent of the state's public school enrollment.

Office of the Legislative Auditor

State of Minnesota



Questionnaire on SCHOOL DISTRICT FINANCES

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Please return in postage-paid envelope by August 31, 1999.

SCHOOL DISTRICT FINANCES QUESTIONNAIRE

August 1999

Office of the Legislative Auditor Program Evaluation Division

GENERAL INSTRUCTIONS:

This questionnaire asks about your school district's enrollment, staffing, expenditures, and fund balances for three school years, 1997-1998, 1998-1999, and 1999-2000. The purpose is to determine whether school districts have experienced financial pressures during this period and whether these pressures have resulted in changes in programs or staffing. We realize that financial data for 1998-1999 may not be final and that you will have to use budgeted amounts and estimates for 1999-2000 data. However, up-to-date information is very important to us, and we would appreciate the most current data available.

If any of your answers require additional explanation, please provide it in the margins or on a separate sheet. **After completing the questionnaire, please return it in the enclosed postage-paid envelope by August 31, 1999** or fax it to us at 651/296-4712. Feel free to send us any additional material that you think may assist us in our study. If you have any questions about this questionnaire or our study, please contact David Chein (651/297-1917) or e-mail him at david.chein@state.mn.us

School District Name _____ Number _____

Person Completing Form _____ Position _____

Phone Number _____ E-Mail _____

FIRST, WE'D LIKE SOME BASIC INFORMATION ABOUT YOUR SCHOOL DISTRICT.

1. **What is the average daily membership of students served by your district for the following school years and grade levels?**

(Include resident students served by your district, resident students placed outside your district for whom your district is paying tuition, and non-resident students who transfer into your district under one of the open enrollment options. Do not include resident students who transfer to another district under one of the open enrollment options.)

	1997-1998	1998-1999	1999-2000 (Projected)
a. Pre-Kindergarten	\$ _____	\$ _____	\$ _____
b. Kindergarten	\$ _____	\$ _____	\$ _____
c. Grades 1-6	\$ _____	\$ _____	\$ _____
d. Grades 7-12	\$ _____	\$ _____	\$ _____

2. Please list your school district's *total general fund revenues and expenditures* for the following school years. Do not include other financing sources or uses (such as bond or loan proceeds) or transfers from or to other funds in either revenues or expenditures. Separately list the *transfers into and out of the general fund* for each year.

	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers In</u>	<u>Transfers Out</u>
a. 1997-1998	\$ _____	\$ _____	\$ _____	\$ _____
b. 1998-1999	\$ _____	\$ _____	\$ _____	\$ _____
c. 1999-2000 (Budgeted)	\$ _____	\$ _____	\$ _____	\$ _____

- 2a. Please list your general fund capital expenditures (UFARS object codes 500-599) and general fund debt service expenditures (UFARS object codes 700-799) for each of the following years:

	<u>General Fund Capital Expenditures</u>	<u>General Fund Debt Service Expenditures</u>
a. 1997-1998	\$ _____	\$ _____
b. 1998-1999	\$ _____	\$ _____
c. 1999-2000 (Budgeted)	\$ _____	\$ _____

3. Please provide the *full-time equivalent (FTE) staff* employed by your school district for each of the following years in the categories specified below. ("Other licensed staff" are staff who are required to have a license and include superintendents, assistant superintendents, principals, assistant principals, directors, supervisors, coordinators, facilitators, evaluators, counselors, psychologists, social workers, nurses, and librarians. "Other non-licensed staff" are staff who are not required to have a license such as clerical staff, custodians, school bus drivers, etc.)

	<u>1997-1998</u>	<u>1998-1999</u>	<u>1999-2000 (Estimated)</u>
Licensed Staff:			
a. Special Education Teachers	_____	_____	_____
b. All Other Teachers	_____	_____	_____
c. Other Licensed Staff	_____	_____	_____
Non-Licensed Staff:			
d. Instructional Aides	_____	_____	_____
e. Other Non-Licensed Staff	_____	_____	_____

4. Please provide your school district's *total general fund balance* and the *unreserved/undesignated portion of the general fund balance* for each of the following three years. (Indicate a negative fund balance in parentheses.)

	<u>Total General Fund Balance</u>	<u>Unreserved/Undesignated General Fund Balance*</u>
a. Year ending June 30, 1998	\$ _____	\$ _____
b. Year ending June 30, 1999	\$ _____	\$ _____
c. Year ending June 30, 2000 (Budgeted)	\$ _____	\$ _____

*This is your district's unreserved/undesignated general fund balances in *UFARS* balance sheet code 422 (or code 421 if appropriate).

5. How do you expect average student-teacher ratios in your district to change for the 1999-2000 school year at the elementary, middle school/junior high, and senior high levels? [*CIRCLE ONE RESPONSE PER SCHOOL LEVEL.*]

	<u>Anticipated Change in the Number of Students Per Regular Classroom Teacher</u>				
	<u>Increase by More than 2 Students Per Teacher</u>	<u>Increase by 0.5 to 2.0 Students Per Teacher</u>	<u>Increase or Decrease by Less than 0.5 Students Per Teacher</u>	<u>Decrease by 0.5 to 2.0 Students Per Teacher</u>	<u>Decrease by More than 2 Students Per Teacher</u>
a. Elementary	1	2	3	4	5
b. Middle School or Junior High	1	2	3	4	5
c. Senior High	1	2	3	4	5

NEXT, WE'D LIKE TO KNOW ABOUT ANY BUDGET REDUCTIONS YOU'RE MAKING FOR THE 1999-2000 SCHOOL YEAR.

For questions 6 through 8, "instructional" includes regular instruction, vocational instruction, exceptional instruction, and instructional support services but excludes athletics, co-curricular activities, and extracurricular activities. "Non-instructional" includes all items not included in the definition of "instructional."

6. Is your school district making any *budget cuts* for programs and activities funded out of the *general fund* during the 1999-2000 school year? (In other words, is your district reducing its expenditures below what they would be if the program and activity levels for 1998-99 were to continue in 1999-2000, and if projected increases in salaries, benefits, and other costs occur?)

☐ 1 Yes (Go to Question # 6a.)

☐ 2 No (Go to Question # 9.)



6a. If yes, please indicate the total amount of budget cuts in your general fund for the 1999-2000 school year, as well as the approximate amount of cuts in instructional and non-instructional areas.

	Budget Cuts for the 1999-2000 School Year
a. Instructional Areas	\$ _____
b. Non-Instructional Areas	\$ _____
c. Total	\$ _____

7. If your answer to question # 6 was yes, please describe briefly the *five* largest budget reductions you are making in *instructional* areas.

Description of Budget Reduction	Dollar Amount
a. _____ _____ _____ _____ _____	
b. _____ _____ _____ _____ _____	
c. _____ _____ _____ _____ _____	
d. _____ _____ _____ _____ _____	
e. _____ _____ _____ _____ _____	

8. If your answer to question # 6 was yes, please describe the *five* largest budget reductions you are making in *non-instructional* areas.

<u>Description of Budget Reduction</u>	<u>Dollar Amount</u>
a.	
b.	
c.	
d.	
e.	

NOW WE'D LIKE TO KNOW ABOUT CHANGES THAT YOU'RE CURRENTLY MAKING IN INSTRUCTIONAL PROGRAMS.

9. Is your school district planning to *eliminate any academic programs or course offerings* during the 1999-2000 school year?

- 2** No (*Go to Question # 10.*)

9a. If yes, please list the program(s) eliminated, the grades affected, and the approximate size of the budget reduction. Please answer this question even though there may be some overlap between the answer to this question and your answer to Question #7.

(Examples of programs eliminated might include such items as the entire French program, the elementary orchestra program, calculus offered at the high school level, the fourth year of German, or lessons for middle school band members. Do not include reductions in the number of sections a particular English class is taught if the class will still be taught during the 1999-2000 school year.)

[illegible]

2 *No (Go to Question # 11.)*

<u>Program/Course Offering Added</u>	<u>Grades Affected</u>	<u>Dollar Amount</u>
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11. Did your school district make any significant *general fund budget cuts* during the last three school years (1996-97, 1997-98, and 1998-99)?

- 2** No (Go to Question # 12.)

11a. If yes, please describe the most significant general fund budget cuts you made.

[illegible]

FINALLY, WE'D LIKE TO KNOW WHAT FACTORS HAVE CAUSED FINANCIAL PRESSURES FOR YOUR SCHOOL DISTRICT.

12. Rate each of the following factors in terms of its importance in contributing to *financial pressures* on your school district's *general fund* in recent years. **PLEASE CIRCLE THE APPROPRIATE RATING FOR EACH FACTOR BELOW.** (If any of these factors, such as declining enrollment, are not applicable to your district, please circle "not important at all.")

	Very <u>Important</u>	Somewhat <u>Important</u>	Of Little <u>Importance</u>	Not Important <u>At All</u>
<u>Enrollment</u>				
a. Declining enrollment due to fewer school-age children	1	2	3	4
b. Unanticipated enrollment decline due to inaccurate enrollment projections	1	2	3	4
c. Loss of enrollment to other schools*	1	2	3	4
<u>Expenses</u>				
d. Special education costs	1	2	3	4
e. Employee salary costs	1	2	3	4
f. Employee benefit costs	1	2	3	4
g. Transportation costs	1	2	3	4
h. Building maintenance costs	1	2	3	4
<u>Revenues</u>				
i. Inadequate growth in total revenue	1	2	3	4
j. Inadequate growth in general education funding	1	2	3	4
k. State imposed restrictions in uses of revenues	1	2	3	4
l. Unsuccessful referendum renewal	1	2	3	4
<u>Other</u>				
m. (Specify)_____	1	2	3	4
n. (Specify)_____	1	2	3	4

*Includes private schools, charter schools, home schools, alternative learning centers, open enrollment, and post-secondary options.

- 13. Are there any additional comments you would like to make about the financial pressures your school district has faced or about how state education funding mechanisms have affected your district?**

This image shows a full page of blank white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page, providing a template for writing or drawing. There are no margins, text, or other markings present.

Thank you for completing this questionnaire.
Please return it in the enclosed envelope by August 31, 1999 to:
The Office of the Legislative Auditor
Program Evaluation Division
Centennial Building – 1st Floor South
St. Paul, MN 55155
(651/296-4708)
FAX: 651/296-4712)