



St. Louis Park Public Schools

FY2023 Budget

June 28, 2022

St. Louis Park Public Schools
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June 28, 2022

To: Astein Osei, Superintendent

From: The Business Office

Re: 2022-23 Proposed Final Budget

Attached you will find information regarding the Final Budget for the 2022-23 fiscal year (FY2023). We appreciate the collaboration with you, the Finance Advisory Committee, and the School Board in establishing the budget assumptions that were foundational to the development of this year's budget.

General Fund

The budget, as presented, results in at FY2023 estimated year-end unreserved General Fund balance of \$5,013,050 (8.08%), a decline from the FY2022 updated budget of \$2,532,674.

Budget Reductions

In light of the unprecedented use of one-time resources in FY2022, such as federal COVID funding and the release of fund balance reserves, a 10% expenditure reduction was completed for FY2023. Each budget manager recommended a 10% reduction to their respective budget with the ultimate goal of maintaining an 8% unreserved General Fund balance. Final reductions totaled just over \$4.8 million and are summarized below.

Athletics - Middle and High School	\$90,386	High School	\$1,016,795
Building and Grounds	\$488,650	Middle School	\$658,692
Business Office	\$125,995	Aquila	\$461,968
Communications	\$5,200	Park Spanish Immersion	\$378,815
Curriculum/Pupil Evaluation	\$99,500	Peter Hobart	\$434,293
Human Resources	\$58,499	Susan Lindgren	\$373,541
School Board & Superintendent	\$77,500	K-12 Site Totals	\$3,324,104
Special Education	\$149,850		
Transportation	\$383,125		
Department Totals	\$1,478,705		
Grand Total	\$4,802,809		

Use of one-time resources

The FY2023 budget includes only one use of one-time resources. The budget includes the use of \$250,000 in severance reserves to cover a portion of the budgeted \$600,000 in anticipated severance payments. Severance payments have been eliminated from employee contracts

since the late 1990's. Staff members who were employed at the time of this change in benefits retain severance benefits. A severance reserve was established to help fund the costs of these benefits as needed.

2022 Legislative Session

The regular session ended on May 23, 2022 without a budget agreement. Given the current budget surplus in Minnesota, it is widely believed that K-12 education would receive additional funding, even though 2022 is not a regular funding year. The FY2023 budget presented here does not include additional funding increases. In the event that a special session results in additional funding, the expenditure budget will not be increased (budget reductions will not be reinstated). Any additional funding will be used to reduce future budget deficits and expenditure reductions. These changes will be presented to the school board for consideration during the FY2023 mid-year budget update process in February or March 2023.

Fee Increases

The School Board accepted a fee increase as part of the FY2023 budget assumption at its March 22, 2022 meeting. Board members expressed hesitancy about the proposed increase in athletic fees and attendance fees. As a result, the final budget assumption for FY2023 fees was adjusted. The only fee increase for next year is the gate fee for high school sporting events. This fee increase reflects the per ticket cost to transition to an online-only ticketing system identified by the athletic department. This change will greatly increase efficiency, meet the expectations of our community, and align with the experience in other districts. The Finance Advisory Committee will revisit all fees for FY2024 budgets.

	FY 2022 Fees	Proposed Increase	Proposed FY 2023 Fees	Final FY2023 Fees
MS Sports	\$105	\$20	\$125	\$105
MS Gate Fees	\$0	\$0	\$0	\$0
HS Hockey	\$255	\$20	\$275	\$255
HS Other Sports	\$205	\$20	\$225	\$205
HS Gate Fees	\$5 students/senior \$7 adults \$0 staff	\$1 \$1 \$0	\$6 students/senior \$8 adults \$0 staff	\$6 students/senior \$8 adults \$0 staff

Future Outlook

Although the FY2023 budget results in an anticipated 8% unreserved General Fund balance (above the board's policy of 6%), it is still not a balanced budget. In other words, expenditures continue to outpace revenue. As a result, we anticipate that additional budget reductions will be necessary for FY2024. Necessary reductions could be reduced or eliminated if additional funding results from a 2022 Special Legislative Session or from the regular 2023 Legislative Session. Enrollment changes and the outcome of the August 9 Special Election (see below) could also impact the magnitude of anticipated expenditure reductions.

August 9, 2022 Special Election

The August 9, 2022 Special Election funds items outside of the General Fund. The District is currently at the legislated cap for additional funding, including voter-approved funding, for the General Fund. The August 9 ballot will include 2 funding questions:

- Renewal of the Capital Project Levy for technology - this provides funding for the entire operational and instructional technology department including staff, infrastructure and devices.
- Bond Issue to fund deferred maintenance, security and continuing operations items in district grounds and facilities.

If these questions are not approved by the voters, costs to continue the technology program and to fund facility needs will require General Fund support. This will result in additional General Fund budget reductions and the deterioration of the technology and facility support necessary to meet student needs.

The final budget book will be posted online in the coming days and will be presented at the June 28, 2022 Regular School Board meeting. We look forward to continued collaboration with you and the School Board in providing for the fiscal health of St. Louis Park Public Schools.

St. Louis Park Public Schools

2020-25 Strategic Plan for Racial Equity Transformation

School Board Unanimously Approves Strategic Plan

School Board members for St. Louis Park Public Schools unanimously approved the 2020-25 Strategic Plan for Racial Equity Transformation on March 8, 2021.



"I am immensely grateful to everyone who led with courage, compassion, conviction, and authenticity to make this happen; to put all of these values into words that will guide us for the next five years."

- School Board Chair Mary Tomback

About the 2020-25 Strategic Plan for Racial Equity Transformation

This strategic plan was a labor of love and born out of the desire to create a better tomorrow for all learners in St. Louis Park Public Schools that is not predictable by Race. District Administration custom-designed a process that combined an adaptive approach to center the Core Planning Team Members' thoughts, feelings, and purpose related to racial equity with technical execution.

Core Planning Team

The Core Planning Team consisted of more than 35 stakeholders; including students, parents/guardians, teachers & staff, District and School Leaders, and community members worked together virtually from August 2020-January 2021 in a series of seven Zoom meetings to learn and grow in racial consciousness and competence to complete the strategic plan.

The group was focused on answering the following question...

What is needed for the thorough and dramatic change of Racial Equity Transformation to occur in St. Louis Park Public Schools; where current, racist systems are abolished to build new, anti-racist systems and structures with all community stakeholders to create student-centered schools with inspired and empowered outcomes regardless of race and accountability measures for students and adults by the end of 2025?



St. Louis Park
Public Schools

www.slpschools.org/strategicplan



2020-25 Strategic Plan for Racial Equity Transformation

Mission Statement

St. Louis Park Public Schools sees, inspires, and empowers each learner to live their brilliance in an environment that centers student voice and experience to create racially equitable learning that energizes and enhances the spirit of our community.

Vision Statement

St. Louis Park Public Schools – Where students are seen and valued and become their best selves as racially conscious, globally minded contributors to society.

Core Values

We believe in:

- > **The brilliance of ourselves and others.**
Everyone has the capacity and responsibility to foster the growth and brilliance of others.
- > **Authentic community engagement.**
Engaging and supporting our employees, families, and communities will enhance the healthy development of each learner.
- > **High expectations.**
Instilling and upholding high expectations empowers students and staff to higher levels of achievement.
- > **Collective responsibility.**
Embodying the collective and urgent responsibility of anti-racist practices enriches a work and learning environment and community.
- > **Persistent effort.**
Through persistent effort we will create anti-racist schools and academically successful learners.
- > **Racial consciousness and cultural competence.**
Racial consciousness and cultural competence are essential to each person's ability to be a catalyst for change.
- > **Advocacy for equity.**
Everyone has equal intrinsic worth and we will advocate for the historically marginalized.

Areas of Focus & Priority Work for the 2021-22 School Year

Culturally Relevant Teaching and Learning

Priority work:

- Sustain and deepen culturally relevant teaching through the collaborative team process.

Equity Development

Priority work:

- Provide expanded professional development opportunities for all staff.

Family and Community Engagement

Priority work:

- Develop and implement a documented protocol for communication translations.
- Expand out-of-school time options for students.

Students at the Center

Priority work:

- Respond to data and recommendations from Student Data Interns (Summer 2020 and 2021 recommendations).

Structures and Systems

Priority work:

- Implement the PowerSchool E-Finance Plus Human Resources/Payroll/Finance System in place of Skyward.

Action Steps & Timelines

The Core Planning Team suggested Action Steps and Timelines in each Area of Focus. District Administration will determine actions steps to achieve in each area annually. The Action Steps will be shared with the School Board at the start of each school year and an Annual Report of Progress will be completed at the end of each school year.

September 2, 2021 2:16 PM



**St. Louis Park
Public Schools**

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Published March 2021

For more information about St. Louis Park Public Schools, contact Sara Thompson, Director of Communications & Community Relations, at 952-928-6064 (phone) or thompson.sara@slpschools.org (email).



**St. Louis Park
Public Schools**

FY2023 Budget Executive Summary

Executive Summary

This budget of Independent School District No. 283, St. Louis Park Public Schools, is for the fiscal year beginning July 1, 2022 and ending June 30, 2023 (FY2023). Prior year data is included for comparative purposes including budgeted amounts for FY 2022.

The District anticipates ending FY2023 with a 8.08% unassigned General Fund balance (including assigned for subsequent year's budget). This fund balance is in keeping with School Board Policy 715, Fund Balances, which states; *The School Board desires an unreserved general fund balance for the following reasons: cash flow, legislative short fall, tax abatements, and other unanticipated needs. The School Board understands that conditions may determine that the target of 6% unreserved general fund balance will be unobtainable in some years. The School Board will establish the amount of unreserved general fund balance during the annual budget process.*

The table below summarizes the FY2023 budget.

FY2023 Budget by Fund		
Fund	Revenue	Expenditures
General *	\$ 69,128,372	\$ 72,949,227
School Nutrition	\$ 2,002,492	\$ 1,997,525
Community Service	\$ 7,253,419	\$ 6,602,973
Building Construction	\$ -	\$ 350,000
Debt Service	\$ 12,791,000	\$ 12,371,971
Internal Service	Not budgeted	
Trust and Agency	Not budgeted	
Total	\$ 91,175,283	\$ 94,271,696

* Includes assigned, non-spendable and restricted fund balances

The next page provides an overview of Fund Balances within each of these funds and the details of the FY2023 budget are outlined in the pages of this book.

The **Executive Summary** contains an overview of the entire budget.

The **Organizational Section** provides an overview of the School Board, the Superintendent's Cabinet, district facilities, and an organizational chart.

The **Introductory Section** includes overall budget assumptions, a financial overview of all funds, detailed revenue and expenditure assumptions, and explanations of variances for each fund.

The **Financial Section** provides detailed financial information by fund.

The **Informational Section** includes important details that support the budget preparation process throughout the year.

- Budget timeline
- Enrollment history and projections narrative
- Pay 2022 Tax Levy summary
- Capital-related budget details
- Outstanding bonded debt summary
- Schedule of bonded indebtedness

ST. LOUIS PARK PUBLIC SCHOOLS
PROJECTED FUND BALANCES THROUGH JUNE 30, 2023

FUND DESCRIPTION	6/30/2022 Actual Balance	2022-23 Budget Revenue	2022-23 Budget Expenditures	6/30/2023 Budget Balance
GENERAL FUND				
Unassigned	6,097,366	59,507,314	62,039,988	3,564,692
Assigned		-	-	
Subsequent Year's Budget	1,448,358	-	-	1,448,358
Severance Payments	1,406,920	-	250,000	1,156,920
ATPPS (FIN 335)	(341,329)	1,177,000	1,177,000	(341,329)
Non-Spendable-Prepaid	169,820	-	-	169,820
Restricted				
Capital Projects (Technology) Levy (Fund 16)	1,391,319	3,064,000	3,041,316	1,414,003
Tech Non-Spendable	26,725	-	-	26,725
Long Term Facilities Maintenance (PRG 865)	1,341,431	1,033,000	1,033,000	1,341,431
Operating Capital (FIN 302)	2,190,484	1,879,000	2,987,365	1,082,119
Basic Skills (FIN 317)	0	1,700,000	1,700,000	0
Medical Assistance (FIN 372)	162,685	55,000	7,500	210,185
Staff Development (FIND 306, 307, 308)	0	612,258	612,258	0
Student Activities (Fund 50)	193,043	100,800	100,800	193,043
TOTAL GENERAL FUND	14,086,821	69,128,372	72,949,227	10,265,966
Unassigned FB as a % of expenditures (includes assigned for subsequent years budget)	11.57%			8.08%
SCHOOL NUTRITION				
Unreserved/undesignated	1,712	2,002,492	1,997,525	6,679
Non-spendable-Inventory	22,059	-	-	22,059
TOTAL SCHOOL NUTRITION FUND	23,770	2,002,492	1,997,525	28,737
COMMUNITY SERVICE				
Restricted				
Community Education	(211,892)	5,123,871	4,573,873	338,106
ECFE (FIN 325)	1,825	559,055	465,708	95,172
School Readiness (FIN 344)	21,104	238,367	231,266	28,205
Non-Public (FIN 350-353)	836,362	740,864	740,864	836,362
LCTS (FIN 799)	295,594	-	-	295,594
Disabilities Levy (FIN 798)	46,197	452,600	452,600	46,197
Children First	13,385	138,662	138,662	13,385
TOTAL COMMUNITY SERVICE FUND	1,002,573	7,253,419	6,602,973	1,653,019
BUILDING CONSTRUCTION				
* November 2017 Bond Projects	1,527,454	-	350,000	1,177,454
* LTFM Construction	4,993,812	-	-	4,993,812
*6/30/22 and 6/30/23 fund balances will be budgeted once the results of the August election are known				
TOTAL BUILDING CONSTRUCTION	6,521,266	-	350,000	6,171,266
DEBT SERVICE				
Regular	2,377,908	12,791,000	12,371,971	2,796,937
TOTAL DEBT SERVICE FUND	2,377,908	12,791,000	12,371,971	2,796,937
INTERNAL SERVICE				
OPEB Trust	(2,907,683)	-	-	(2,907,683)
Self Funded Medical/Dental	1,732,182	-	-	1,732,182
TOTAL INTERNAL SERVICE	(1,175,501)	-	-	(1,175,501)
TRUST AND AGENCY				
Scholarship	139,320	-	-	139,320
TOTAL TRUST AND AGENCY FUND	139,320	-	-	139,320
GRAND TOTAL ALL FUNDS	22,976,156	91,175,283	94,271,696	19,879,743



**St. Louis Park
Public Schools**

FY2023 Budget Introductory Section

Introductory Section

Budget Assumptions

The **2022-23 Budget Assumptions** are an important starting point in budget preparation. These assumptions are created in collaboration with the Finance Advisory Committee. Budget assumptions approved by the School Board at its March 22, 2022 meeting, are as follows:

1. Estimated Enrollment

- Oct. 1, 2022 Kindergarten through 12th grade estimated enrollment of 4,477 (includes 345 kindergarten students), which is a decline of 15 students overall using a seven year weighted ratio model.

2. Classroom Teacher Staffing

- Class size guidelines are consistent with FY2022 and staffing assumptions are based on estimated enrollment and these class size guidelines across district and by grade:

Grade	Guidelines
Kindergarten	23.0
Grade 1	23.0
Grade 2	24.0
Grade 3	26.0
Grade 4	28.0
Grades 5	29.0
Grade 6-8	30.0 - 35.0
Grades 9-12	

3. District Fees

- The following fees are included in the revenue budget assumptions for FY 2023:

Description	Amount
High School Parking	\$50 per semester (no change)
Student Activities - High School	See fee schedule on page 6/7 (no change)
Student Activities - Middle School	See fee schedule on page 6/7 (no change)
Food Service	See rate schedule on page 6 (no change)

- State General Funding** - Formula increase of 2% for FY2023 (current law); \$6,863 per adjusted pupil unit
- Fund Balance** - Minimum General Fund balance maintained above 6% per School Board policy; budget prepared to maintain a 8% fund balance for FY2023
- Purchased Services** - Market increase in transportation, utilities and property/liability insurance
- Salary/Benefits** - Known increases for settled employee contracts as well as historical settlement assumptions for open contracts
- Contingency** General Fund contingencies: \$160,000 to address class size or other staffing concerns as this fall's enrollment numbers become known or to address other unforeseen needs of the General Fund throughout the year

OVERVIEW OF FUNDS

As per state law, St. Louis Park Public Schools maintains a separation of funds. The **General Fund** is used to account for the basic K-12 educational operations of St. Louis Park Public Schools including salary and benefits for teachers, custodians, district administrative support, site principals and site staff; building operations costs; pupil transportation; and other general district operational costs. The General Fund also includes expenditures associated with categorical state funding sources specified in statute:

- Operating Capital – revenue and expenditures for capital items such as equipment, furniture, software, computers, vehicles, and textbooks;
- Long Term Facilities Maintenance – revenue and expenditures associated with the deferred maintenance and health and safety programs; and
- Capital Projects Levy – revenue and expenditures associated with the voter approved technology levy.

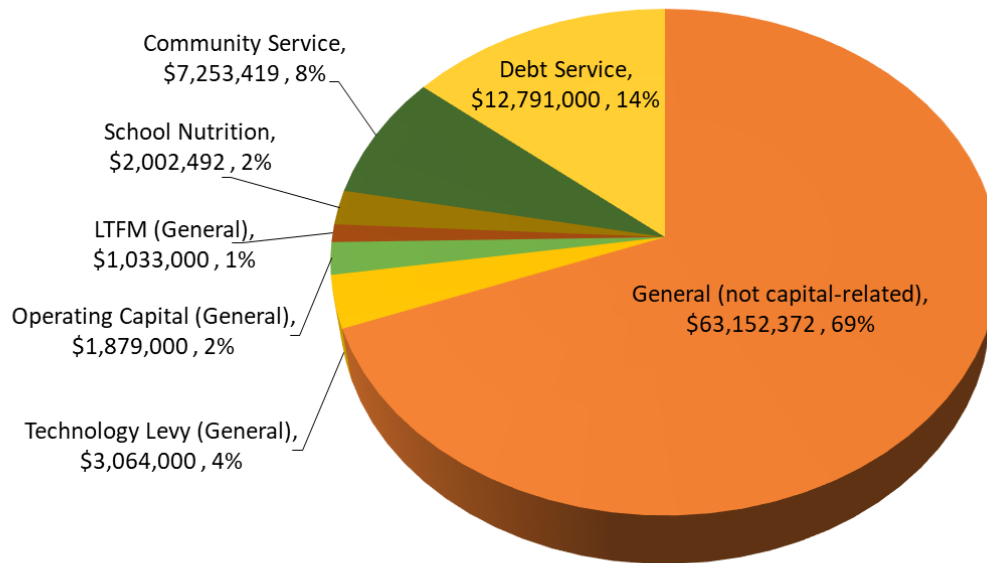
The majority of this Executive Summary will focus on the General Fund's fiscal condition. The other funds which are maintained outside of the General Fund include:

- School Nutrition Fund – Revenue and expenditure activity related to the school lunch, milk, concessions, vending and breakfast programs
- Community Service Fund – Revenue and expenditure activity related to Community Education, Early Childhood and Family Education, School Readiness, Preschool Screening, and Non-Public pupil support
- Building Construction Fund – The Building Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds or capital loans
- Debt Service Fund – Revenue and expenditure activity related to the district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds
- Internal Service Fund – Revenue and expenditure activity related to the district's self-funded dental and health insurance plans and Other Post Employment Benefits (OBEP) funds
- Trust & Agency Fund – Revenue and expenditure activity related to funds that the district holds in trust for others

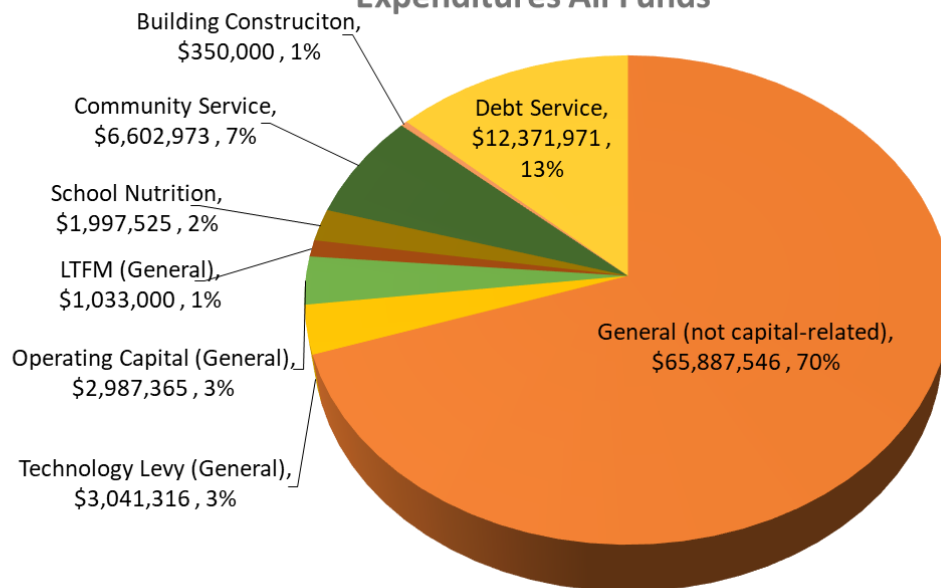
OVERVIEW OF FUNDS (continued)

The following graphs illustrate the proportional revenues and expenditures budgeted for each fund for the 2022-23 fiscal year:

Revenue All Funds



Expenditures All Funds



REVENUE ASSUMPTIONS

GENERAL FUND (see details in Financial Section)

General Fund revenue is projected to decrease by \$3,436,613 or 4.74% from 2021-22.

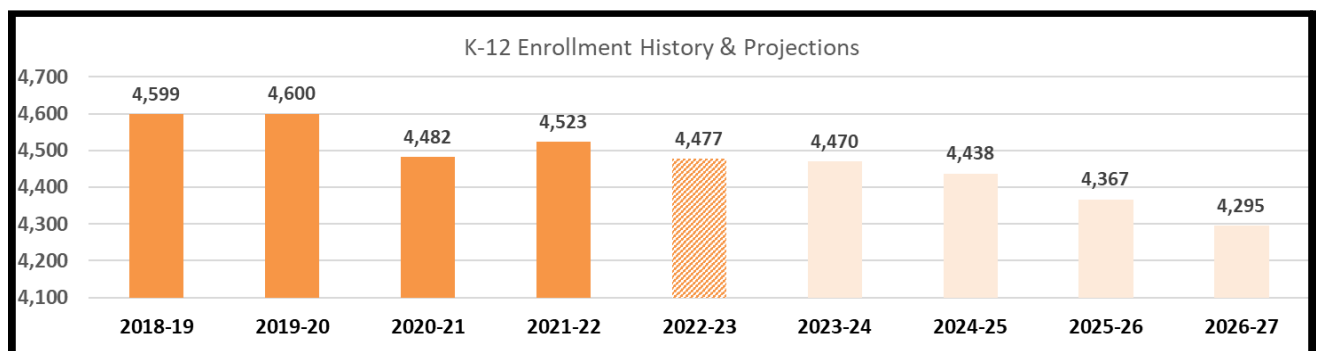
1. **State Aid** serves as the district's primary funding source, comprising 65.61% of the General Fund revenue. State Aid is budgeted to increase by \$97,700 or 0.22% versus 2021-22.

The majority of the State Aid category is based upon Basic General Education Aid. Projections for 2022-23 include a 2.0% increase to the per pupil unit funding formula. This increase is offset by a slightly decreasing enrollment projection (down by 15 students K-12 to 4,477), as outlined in the Informational Overview section of Budget Book. The components of Basic General Education Aid are (1) the per pupil funding formula multiplied by (2) Adjusted Pupil Units, as described below.

- (1) Basic General Education Funding Formula - The per pupil funding formula used in this budget is \$6,633 for 2021-22. The funding formula is established in state statute and was recalibrated in 2014-15 to account for the 2013 legislative changes pertaining to the accounting for pupil units. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
2013-14	\$5,302	1.5% increase
2014-15	\$5,831	1.5% increase + \$25
2015-16	\$5,948	2.0% increase
2016-17	\$6,067	2.0% increase
2017-18	\$6,188	2.0% increase
2018-19	\$6,312	2.0% increase
2019-20	\$6,438	2.0% increase
2020-21	\$6,567	2.0% increase
2021-22	\$6,728	2.45% increase
2022-23	\$6,863	2.0% increase

- (2) Adjusted Pupil Units (see Informational Overview section or more details) - The district anticipates enrollment for FY2023 to be 4,477 for K-12th grade students in attendance in local district facilities. Note: this differs from enrollment reported to the state for other purposes which will include students in attendance at facilities outside the district, such as Intermediate District 287, for which the district receives and passes along aid in the form of a tuition payment. More detail about the enrollment projections can be found in the Informational Section of this Budget Book.



Final adjusted pupil units are calculated by the Minnesota Department of Education approximately 6 months after the end of a fiscal year (January 2024 for the FY 2023) through a complex set of data and reporting which includes the following:

- **Adjusted Pupil Units** calculate actual “membership time” in St. Louis Park Public Schools multiplied by a statutory weighting factor per grade level (grades K-6 – 1.0, grades 7-12 = 1.2), rather than simple enrollment counts at a given point in time.
- Adjusted Pupil Units also includes the net impact of “**enrollment options**” agreements with other Minnesota public school districts. This accounts for students enrolling into or out of St. Louis Park Public Schools to or from other Minnesota public school districts. In FY 2021 St. Louis Park Public Schools gained a net 296 adjusted pupil units through the enrollment options program.
- Adjusted Pupil Units also includes students who leave the district through **tuition agreements** with another district and excludes students who enter the district through these tuition agreements. The state aid is passed along to the enrolling district through tuition payments. In FY 2021 St. Louis Park Public Schools lost a net 8.4 adjusted pupil units through these tuition agreements.
- St. Louis Park Public Schools has approximately 221 resident students who attend **public charter schools**. Unlike the tuition options noted above, public charter schools receive state aid directly, so are not reported by St. Louis Park Public Schools. There are also approximately 1,000 resident students who attend **private or religious schools** (10 in St. Louis Park district boundaries), which are not reported by St. Louis Park Public Schools. Neither of these sets of students is included in the Adjusted Pupil Unit calculations for the district.

The remainder of the unrestricted State Aid is made up of state Special Education Aid and other categorical programs such as achievement & integration, desegregation transportation, non-public pupil transportation, secondary vocational aid, and alternative teacher compensation (Q-comp).

Special education aid accounts for the majority of the revenues in this category, totaling \$7 million, based upon district expenditures and state appropriations. This is the most difficult area of the revenue budget to forecast. To avoid the over-projection of General Fund revenue, the district continues to take a conservative approach in budgeting these revenues. Special Education aid was under accrued in the FY2021 audit by \$500,000. This revenue will be recognized in FY2022. For this reason, special education state aid is budgeted to decline into next year.

Restricted State Aid: within the General Fund, Operating Capital revenue is restricted. State aid for operating capital is projected to decline by \$80,000. This decline in revenue is due to declining enrollment projections and an increase in the levy limit for this equalized funding formula. A larger percentage of the operating capital revenue will come to the district from tax levy than in FY 2022.

2. Property Tax Revenue

Property tax revenue is determined by specific funding formulas and limits established in state law or by voter approval. Property tax revenue in the General Fund is budgeted to increase by \$486,000 or 2.48%. For the unrestricted General Fund, this is mainly due to the increase in the voter-approved referendum due to an enrollment increase in FY2022 and an

increase in the inflationary factor (4/92%) for the operating referendum formula. This revenue category also includes levies for alternative teacher compensation (Q-comp), safe schools, achievement and integration, and reemployment. See exhibit in the Informational Section for the line item details for taxes payable in 2022.

Restricted Property Tax Revenue: tax levies in restricted funds are basically flat. Tax levies in restricted funds are increasing for the capital projects (technology) levy due to the formula for this voter-approved levy, 3.812% of net tax capacity. This levy was last authorized in November 2013 for taxes payable in 2014 and will remain in place for ten years. Tax levies for leases are declining as the district ended its lease of the ABE building and reversed the previous lease levy for turf field at the high school. The turf project was unable to be completed with the lease levy funding available due to Minnehaha Watershed District requirements.

3. Federal Sources

Federal revenue makes up the largest decline in revenue for the general fund, decreasing by \$3,995,313 or 58.33%. The decline is due to the expiration of one time ESSER funds of just over \$4 million. Other federal sources include:

- Special Education (Section 611, Section 619, and Part C) makes up 50% of the budget for federal revenue or \$1,070,000 in 2022-23.
- Title I, II, and III funding in 2022-23 totals \$760,000, or 36% of the budget for federal revenue.

4. Local (Tuition, Fees, Admissions, Interest, Donations)

Revenue in this category is budgeted to decline by \$25,000 in the coming year. Items included in this category are student parking fees, student activity fees (see table below), athletic and other event admissions, and interest earnings. Fees for the funds reserved for student activity are also included in this category. These funds are budgeted to decline by \$25,000 from the current year's budget. General fund fees included in the budget are as listed below. The only fee increase for next year is the gate fee for high school sporting events. This fee increase reflects the per ticket cost to transition to an online-only ticketing system identified by the athletic department. This change will greatly increase efficiency, meet the expectations of our community, and align with the experience in other districts. The Finance Advisory Committee will revisit all fees for FY2024 budgets.

	FY 2022 Fees	Proposed Increase	Final FY2023 Fees
MS Sports	\$105	\$0	\$105
MS Gate Fees	\$0	\$0	\$0
HS Hockey	\$255	\$0	\$255
HS Other Sports	\$205	\$0	\$205
HS Gate Fees	\$5 students/senior \$7 adults \$0 staff	\$1 \$1 \$0	\$6 students/senior \$8 adults \$0 staff

SCHOOL NUTRITION FUND (see details in Financial Section)

Revenue in the School Nutrition Fund is budgeted to increase by \$206,339 or 11.49% to \$2,002,492 in fiscal 2021-23. This is due to the anticipated regular meal sales for ala carte and adult meals in FY2023 and reflects a return to in-person instruction that will increase participation of students closer to pre-pandemic levels. The following assumptions are included in the School Nutrition revenue budget:

1. **Local Meal Sales** is budgeted to increase by \$1,152,170 for 2022-23. This increase reflects a return to paid meals following 2 years of free meals because all pattern meals for students were federally funded (free to participating students) in FY2023 due to the Nationwide Waiver during the COVID pandemic which allowed participation in the seamless Summer Option for all students. No price changes are recommended in FY2023.

	Breakfast	Lunch
Elementary	\$ 1.35	\$ 2.80
Secondary	\$ 1.35	\$ 3.05
Adult	\$ 2.35	\$ 4.00
Milk	\$ 0.60	\$ 0.60

2. **Federal and State Revenue** sources are increasing by \$945,000. In FY2023, this reflects a major decline in Federal revenue due to the return to Federal funding limited to students who qualify for educational benefits. State revenue for school lunch returns in FY2023 because state and local revenue will return to normal.

COMMUNITY SERVICE FUND (see details in Financial Section)

The Community Service Fund includes community education and early childhood family education (ECFE). Total revenue for this fund is budgeted to increase by \$52,000 or 0.73% from 2021-22. Changes in this revenue component include the following assumptions:

1. **Property taxes** for Community Education and Family Education programs are basically flat, increasing by \$2,600 or 0.26%.
2. **State revenue** is increasing in 2022-23 by \$54,000 or 4.11%. This is due to a projected increase in revenue for the Pathways program.
3. **Local tuition and fees** will increase by \$83,000 or 1.77% to reflect a return to pre-pandemic community education programming for adults and students, including KidsPlace.

BUILDING CONSTRUCTION FUNDS

While earnings from invested bond proceeds is expected, it will be minor given current interest rates, so the budget reflects no revenue for the Building Construction fund. In the event that the August 9 bond referendum is successful, the budget for Building Construction will be adjusted at mid-year to reflect bond proceeds and anticipated interest earnings.

DEBT SERVICE FUND

Debt Service Fund revenue is flat in comparison to FY2022, which reflects the ongoing principal and interest payment schedule. The debt service payment schedule is included in the Informational Section.

INTERNAL SERVICE FUND

The District established an Internal Service Fund for the self-insured employee dental and health insurance plans. These plans provide coverage to participating employees and their dependents for various dental and health costs as described in the plan. At this time, the district has not established revenue budgets for these activities. This fund also accounts for funds set aside for Other Post-Employment Benefits (OPEB) for those employees who still qualify for these benefits upon retirement. At this time, the district has not established revenue budgets for these activities.

TRUST & AGENCY FUND

The Trust and Agency Fund accounts for funds that the district holds in trust for others. It currently houses the SLP Equity Fund which takes donations that are distributed to students and families in need, as identified by the district social workers. This fund also contains the ECCE grant which is managed by the ECCE Advisory Council. During FY 2020, the district received a \$150,000 grant to be held in trust by the Voss Family Foundation. At this time, the district has not established additional revenue budgets for these activities.

EXPENDITURE ASSUMPTIONS

TOTAL GENERAL FUND (Financial Section)

The General Fund expenditure budget is decreasing by \$1,808,038 or 2.42% over 2021-22.

1. The **salaries & wages and employee benefits** combined budget of \$57,582,355 includes salaries and benefits for all employee groups. This budget represents 79% of the total General Fund budget. This budget includes:

- Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
- An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the FY2023 budget. This budget capacity was calculated based upon the average increase from the previous round of bargaining.
- The cost of statutory benefits (TRA, PERA, FICA). An increase in the employer portion of TRA from 8.34% to 8.55% is included in this budget. The employer portion of TRA is scheduled to increase again next year (FY2024) to 8.75%. The employee portion will remain at the current 7.5% until FY 2024 when it is scheduled to increase to 7.75%.
- Any changes to staffing levels to accommodate budget reductions.

As of the budget adoption date, the status of employee contracts is as follows.

(*Note: School Nutrition personnel are a part of the Food Service Fund and Child Care Educators are a part of the Community Service Fund.)

Bargaining Unit	Contract Expires	Status
Teachers (PAT)	June 30, 2023	Settled
Student Support Staff (EM Spark)	June 30, 2023	Settled
Clerical Secretarial (CAPS)	June 30, 2023	Settled
Principals and AP's (Principal's Assn)	June 30, 2023	Settled
Custodial Maintenance Personnel (SEIU)	June 30, 2023	Settled
* School Nutrition Personnel (SEIU)	June 30, 2023	Settled
* Child Care Educators (non-lic. & PK)	June 30, 2023	Settled
Building Operations Supervisors	June 30, 2024	Settled
Professional Employee Group	June 30, 2024	Settled
Supervisor/Manager Group	June 30, 2024	Settled
Technical Employee Group	June 30, 2024	Settled
Individual Contract Employees	June 30, 2024	Settled
Directors Group (individual contracts)	June 30, 2024	Settled
Superintendent	June 30, 2023	Settled

2. The **purchased services** budget of \$10,160,701 represents a decrease of \$1,413,641 or 12.21% from FY2022. This budget includes tuition payments to other MN districts, contracted services, pupil transportation services, utilities, property insurance, professional service fees, travel & conferences, and repairs. The contracts for pupil transportation services reflect a 6% increase, in keeping with current contracted rates. The district's contract with Park Adam Transportation will expire at the end of FY2023. We anticipate rate increases as a result of staff shortages driving up the cost of wages and benefits. The overall decline in purchased services includes a nearly \$400,000 reduction in transportation

costs resulting from budget reductions that increase no bus zones. Several other line items were reduced at sites and departments in this category; including rentals, purchased services, travel and conferences, postage and printing as a result of budget reductions.

3. The **supplies & equipment** budgets of \$2,706,877 represent an increase of \$9,235 or 0.34% from the prior year. This budget includes both instructional and non-instructional supplies, fuel, and equipment. The majority of the allocation for departmental and site budgets were decreased in FY 2023 and are included in this category. Budget managers have the ability to flex their allocations between categories and mostly do so between supplies and purchased services.
4. The **other expenditures & other financing uses** budgets of \$121,140 includes a \$160,000 contingency budget and expenditures for dues & memberships. The contingency budget will be used to address General Fund needs due to unexpected costs such as increasing enrollment. Categories that declined in this section of the general fund include dues & memberships, payments on capitalized leases (technology levy), and special assessments.

Within the Restricted General Fund expenditure budgets:

5. **Operating Capital** – the operating capital expenditure budget is declining by \$500,000 or 15%. An overview of this budget is included in the summary of capital-related budgets in the informational section.
6. **Technology Levy**– the technology levy expenditure budget is increasing by 9.35%. This reflects the increased number of devices for students and staff, rising costs of equipment and software, and increased salaries and benefits for technology employees.
7. **Long Term Facilities Maintenance (LTFM)** – the LTFM expenditure budget is basically flat and reflects deferred maintenance projects expected to be completed during FY 2023 within funds available.

SCHOOL NUTRITION FUND (see details in Financial Section)

The expenditure budget of \$1,997,525 represents an increase of \$201,372 or 11.21%. This budget includes the following assumptions:

1. **Salaries & wages and employee benefits** budget of \$1,057,607, up from FY 2022 by \$1123,154, includes salary and benefits for School Nutrition employees. This budget represents 53% of the total School Nutrition budget and includes:
 - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
 - The cost of statutory benefits (PERA, FICA)
 - A return to full staffing levels in FY2023
2. The **purchased services** budget of \$15,300, an increase of \$8,500 or 125%, includes payments for equipment repairs and maintenance, credit card fees, and conferences.
3. The **supplies** budget of \$766,618 represents a 11.61% increase from prior year. This category includes costs for food supplies, kitchen supplies, and cafeteria supplies. This increase reflects a return to pre-pandemic purchase levels.

4. The **other expenditures** budget of \$158,000 includes the chargeback from the General Fund along with the costs of professional dues and memberships, and licenses for School Nutrition staff.

COMMUNITY SERVICE FUND (see details in Financial Section)

The expenditures budget of \$6,022,973 reflects a decrease of 6.60% from FY 2022. Expenditure changes by category include the following:

1. **Salaries & wages and employee benefits** budget of \$5,377,749 or 81% of the Community Service budget reflect:
 - Wage/benefit costs for existing employment agreements including allowances for pay rates, health, dental and other benefits. The decrease reflects efforts to balance the budget and renew fund balance.
 - An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the FY 2023 budget.
 - The cost of statutory benefits (TRA, PERA, FICA)
2. The **purchased services** budget of \$933,581 represents a decrease of \$82,433 or 8.11%. Items in this category include contracted services for vendors teaching classes, use of space, registration software, marketing and repairs, transportation and travel. This decrease reflects efforts to balance the budget and renew fund balance.
3. The **supplies & equipment** budget of \$1320,248 is budgeted to decline by \$94,8464 over FY 2022. This decrease reflects efforts to balance the budget and renew fund balance.
4. The **other expenditures** budget of \$11,425 is up by \$2,275. This category primarily includes the cost of professional dues and memberships for Community Service staff.

BUILDING CONSTRUCTION FUND

The expenditures budget of \$350,000 represents anticipated costs for construction management and other construction completed between July 1, 2022 and June 30, 2023. These budgets are difficult to forecast because the fiscal year-end falls in the middle of the summer construction season. In the event that the August 9 bond referendum is successful, the budget for Building Construction will be adjusted at mid-year to reflect the project plan.

DEBT SERVICE FUND

The debt service expenditure budget is \$12,371,971, representing an increase of \$215,200 or 1.77%. Expenditures in this fund include ongoing principal and interest payments related to voter-approved and other bonded projects. The Schedule of Bonded Indebtedness is included in the Informational Tab of this budget book.

INTERNAL SERVICE FUND

See explanation in revenue section above.

TRUST & AGENCY FUND

See explanation in revenue section above.



**St. Louis Park
Public Schools**

FY2023 Budget Organizational Section

Organization Overview

Independent School District No. 283, St. Louis Park Public Schools, is an instrumentality of the State of Minnesota established to function as an educational institution serving students from early childhood through 12th grade. The elected school board is responsible for legislative and fiscal control of St. Louis Park Public Schools. A superintendent is appointed by the board and is responsible for administrative control of the district. There are no other entities for which the district is considered financially accountable.

SCHOOL BOARD OF DIRECTORS



From left to right: Director Abdihakim Ibrahim, Clerk C. Colin Cox, Vice Chair Heather Wilsey, Treasurer Ken Morrison, Chair Anne Casey, Director Virginia Mancini, and Director Sarah Davis

SUPERINTENDENT'S CABINET

The make-up of the administrative team (Superintendent's Cabinet) at St. Louis Park Public Schools is outlined as follows:

Position	Name
Superintendent	Astein Osei
Director of Business Services	Patricia Magnuson
Director of Student Services	Tami Reynolds
Director of Human Resources	Richard Kreyer
Director of Curriculum and Instruction	Patrick Duffy
Director of Community Education	Patrice Howard
Director of Communications & Community Relations	open position
Director of Information Services	Tom Marble
Director of Assessment, Evaluation and Research	Silvy Lafayette
Principal on Special Assignment	Freida Bailey
Athletic Director	Andy Ewald

FACILITIES

Students who attend St. Louis Park Public Schools are served in the following grade level configuration:

- **Elementary School:** Kindergarten through Grade 5
- **Middle School:** Grades 6 through 8
- **High School:** Grades 9 through 12

Name of School	Square Footage	School Type
Aquila Elementary	67,405	Boundary
Peter Hobart Elementary	73,076	Boundary
Susan Lindgren Elementary	77,896	Boundary
Park Spanish Immersion Elementary	79,589	District-Wide
St. Louis Park Middle School	201,716*	District-Wide
St. Louis Park High School	355,467	District-Wide

*Increased by 28,700 sf from FY 2021 due to media center and classroom addition

Central Community Center (183,941 sf) houses

- Early Childhood Special Education
- Early Childhood Family Education
- Early Learning Programs (half-day preschool)
- Kids Place Preschool Childcare
- Aquatics
- Central Clinic, a free, walk-in clinic for children from birth through high school who live in or go to school in the St. Louis Park or Hopkins school districts
- Adult Education Programs; GED, Career Pathways, Adult English as a Second Language (previously in Adult Options Education Center)

These programs are housed at the **Lenox Community Center** (56,973 sf)

- Community Education Senior and Adult Programs
- District Community Education facilities scheduling/rentals
- Transition Plus, a joint program with Hopkins Public School, that works with young adults with disabilities (ages 18 to 21).
- 9-12 Program, a setting four high school special education program

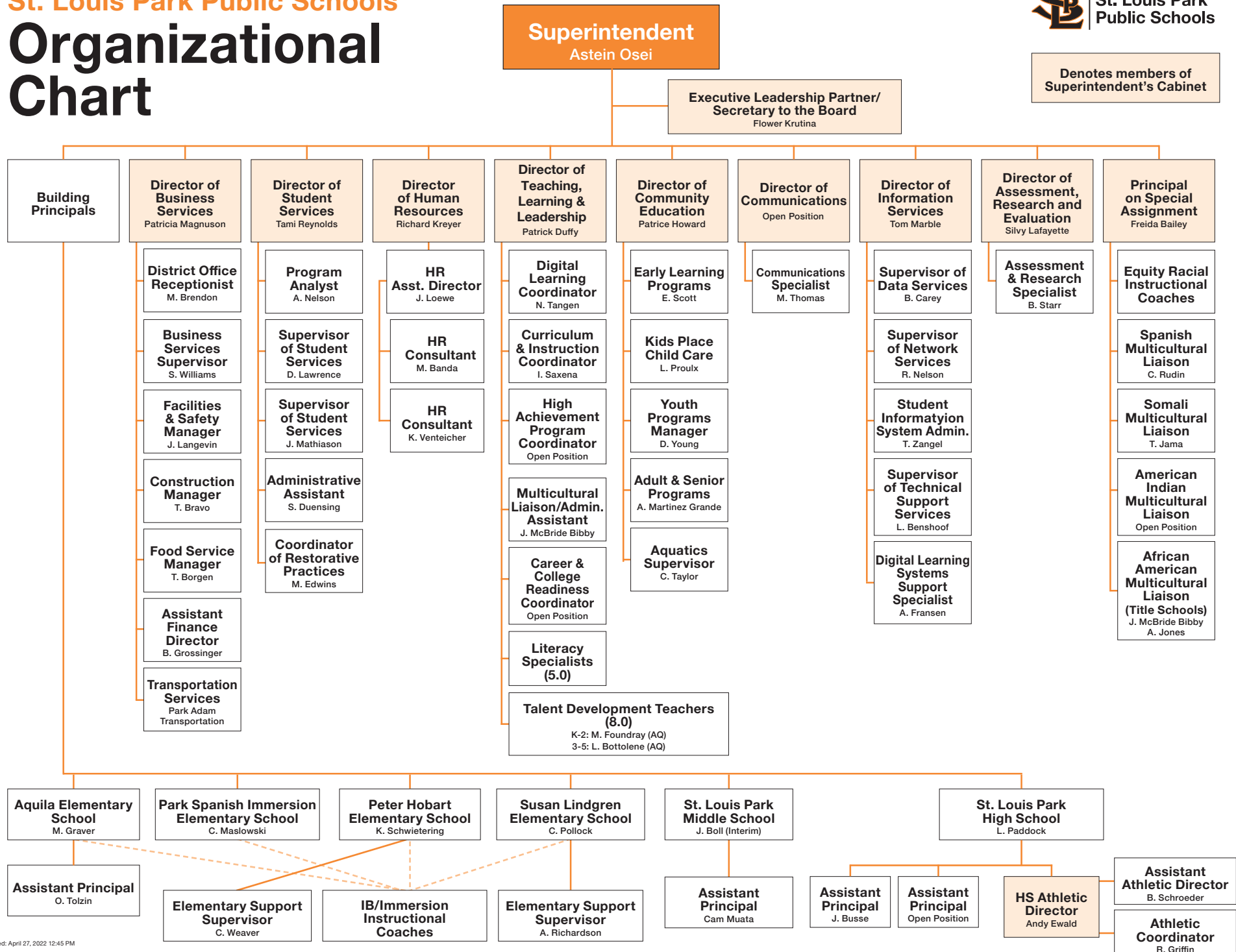
The **District Office** is a leased 17,775 sq. foot building (located at 6311 Wayzata Boulevard) which houses the centralized administrative services of the district which are a part of the Superintendent's cabinet as listed above, with the exception of Information Services and the Athletic Director, which are housed at St. Louis Park High School.

The Melrose Center, St. Louis Park, houses an eating disorder treatment program. St. Louis Park Public Schools provides a teacher for this Park Nicollet program because it is a care and treatment facility that falls within school district boundaries.

Other Community Education classes such as Adult Programs, Youth Enrichments, and Kids Place (before and after school care) are held in district school facilities and in locations throughout the City of St. Louis Park.

St. Louis Park Public Schools Organizational Chart

Denotes members of
Superintendent's Cabinet



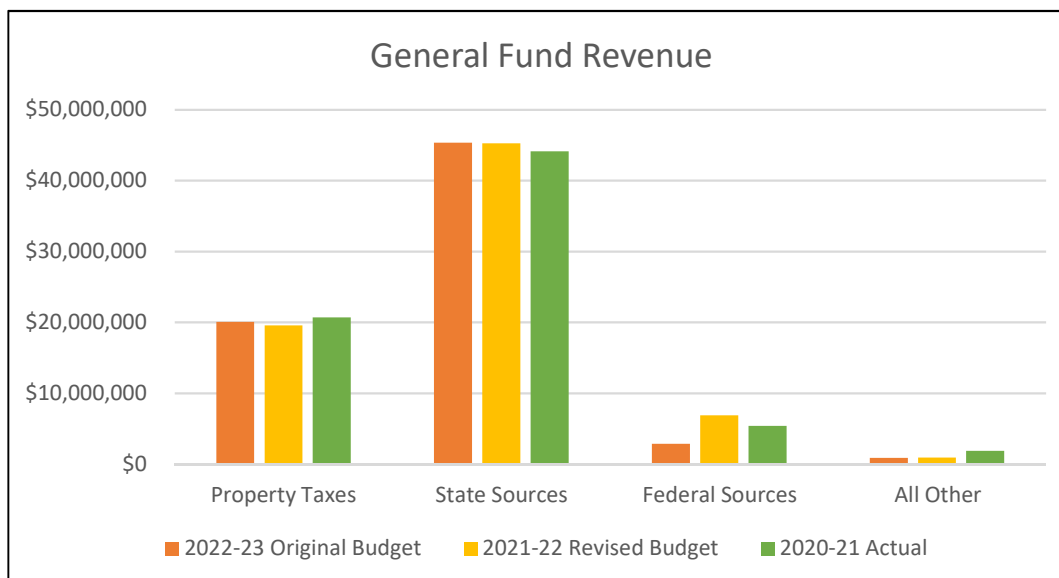
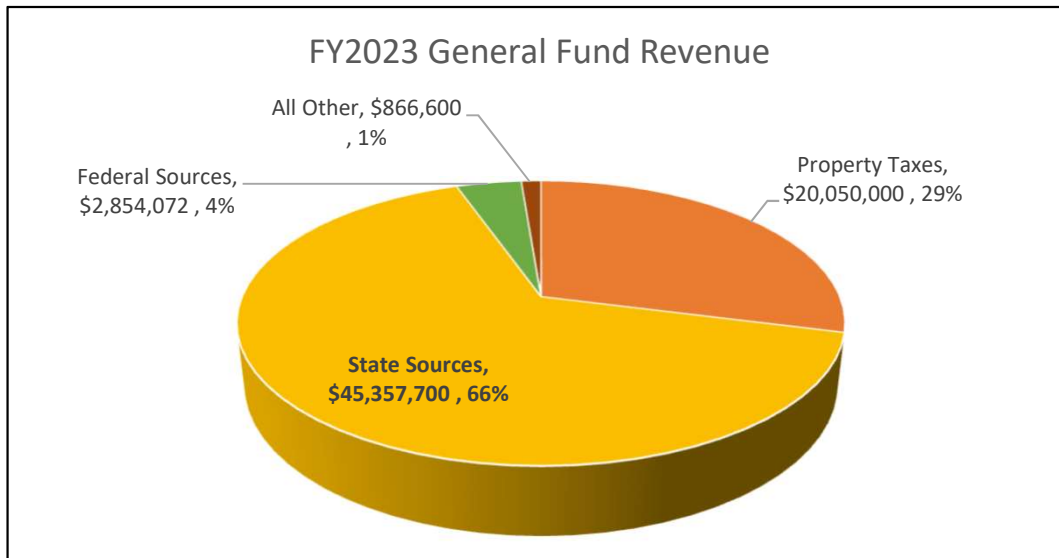


**St. Louis Park
Public Schools**

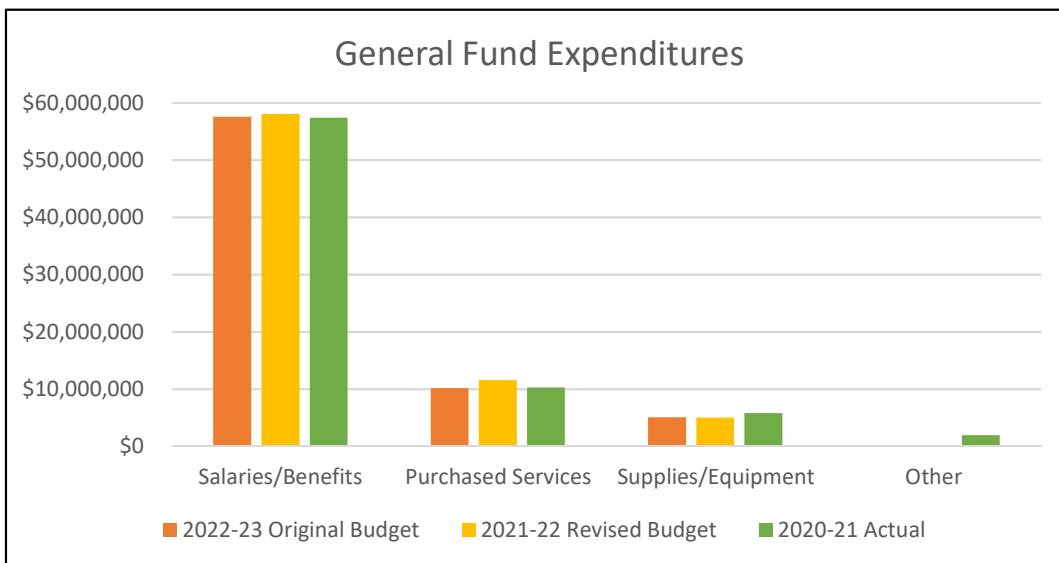
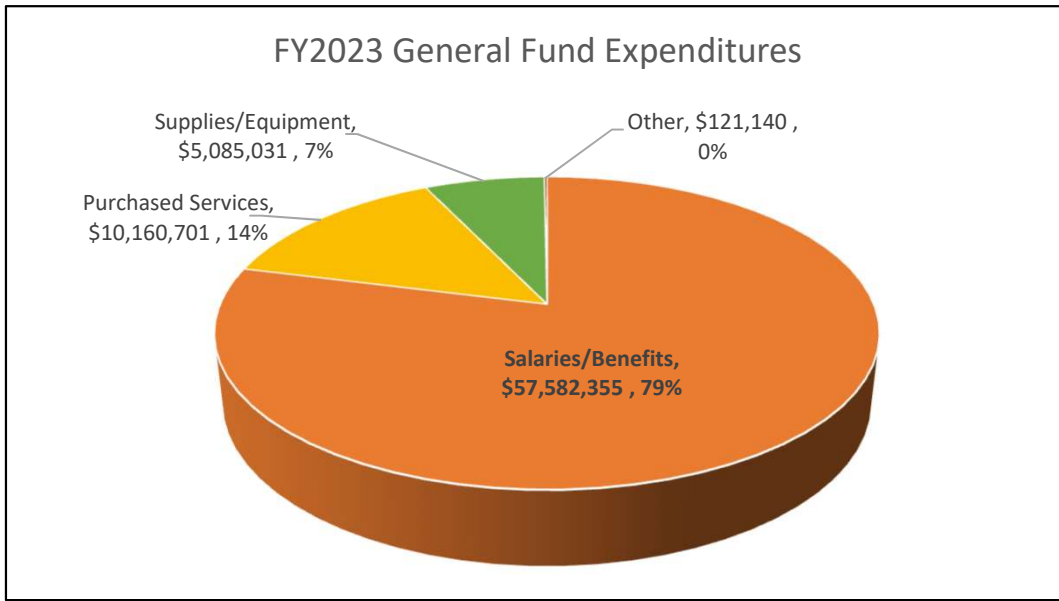
FY2023 Budget Financial Section

General Fund

	2022-23 Original Budget	2021-22 Revised Budget	FY2023 Budget vs. FY2022 Budget		2020-21 Actual
Revenues by Source					
Property Taxes	\$20,050,000	\$19,564,000	\$486,000	2.48%	\$20,673,257
State Sources	\$45,357,700	\$45,260,000	\$97,700	0.22%	\$44,141,684
Federal Sources	\$2,854,072	\$6,849,385	(\$3,995,313)	-58.33%	\$5,377,196
All Other	\$866,600	\$891,600	(\$25,000)	-2.80%	\$1,832,755
General Fund Revenue	\$69,128,372	\$72,564,985	(\$3,436,613)	-4.74%	\$72,024,892
Expenditures by Object					
Salaries/Benefits	\$57,582,355	\$58,086,150	(\$503,795)	-0.87%	\$57,424,166
Purchased Services	\$10,160,701	\$11,574,342	(\$1,413,641)	-12.21%	\$10,285,084
Supplies/Equipment	\$5,085,031	\$5,038,985	\$46,046	0.91%	\$5,789,080
Other	\$121,140	\$57,788	\$63,352	109.63%	\$1,916,987
General Fund Expenditures	\$72,949,227	\$74,757,265	(\$1,808,038)	-2.42%	\$75,415,318

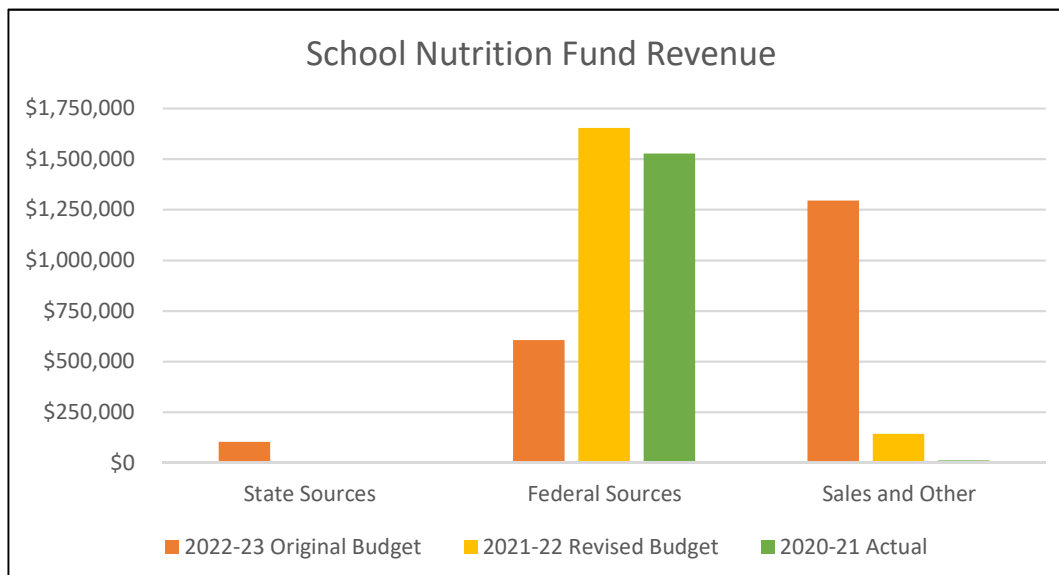
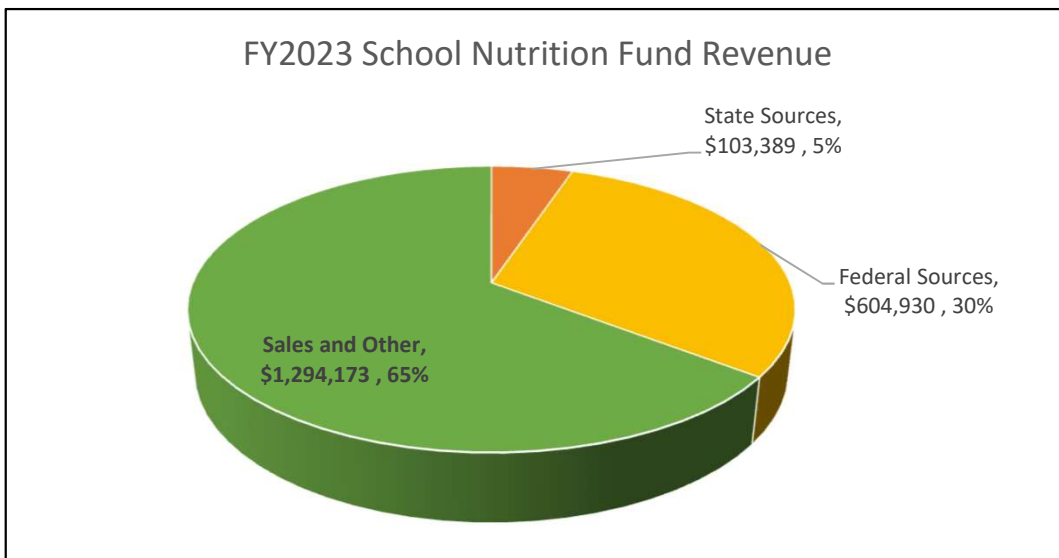


General Fund

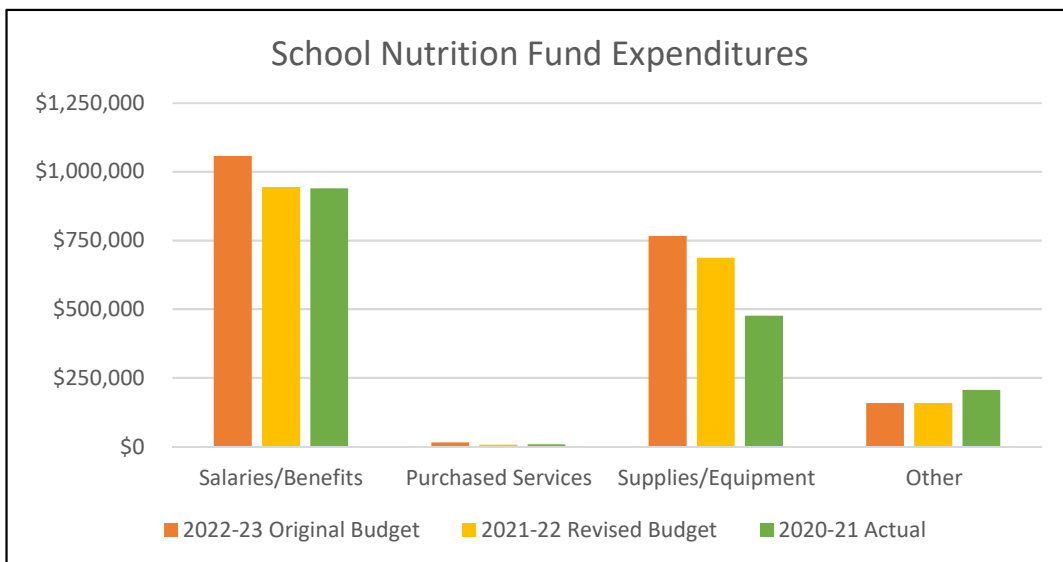
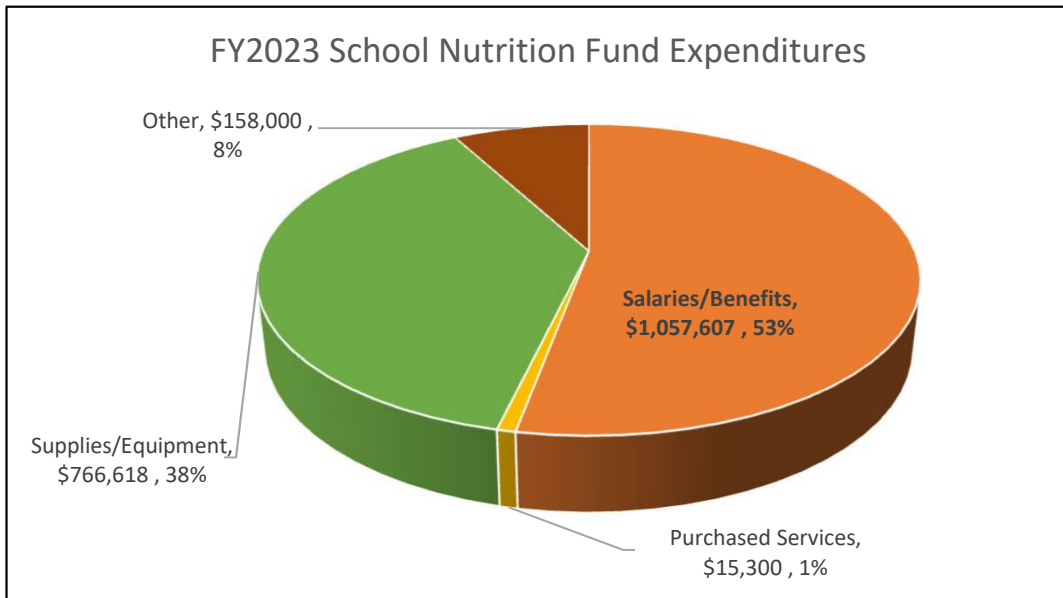


School Nutrition Fund

	2022-23 Original Budget	2021-22 Revised Budget	FY2023 Budget vs. FY2022 Budget		2020-21 Actual
Revenues by Source					
State Sources	\$103,389	\$0	\$103,389		\$0
Federal Sources	\$604,930	\$1,653,150	(\$1,048,220)	-63.41%	\$1,527,195
Sales and Other	\$1,294,173	\$143,003	\$1,151,170	805.00%	\$10,505
General Fund Revenue	\$2,002,492	\$1,796,153	\$206,339	11.49%	\$1,537,700
Expenditures by Object					
Salaries/Benefits	\$1,057,607	\$944,453	\$113,154	11.98%	\$939,288
Purchased Services	\$15,300	\$6,800	\$8,500	125.00%	\$7,632
Supplies/Equipment	\$766,618	\$686,900	\$79,718	11.61%	\$475,967
Other	\$158,000	\$158,000	\$0	0.00%	\$205,717
General Fund Expenditures	\$1,997,525	\$1,796,153	\$201,372	11.21%	\$1,628,604

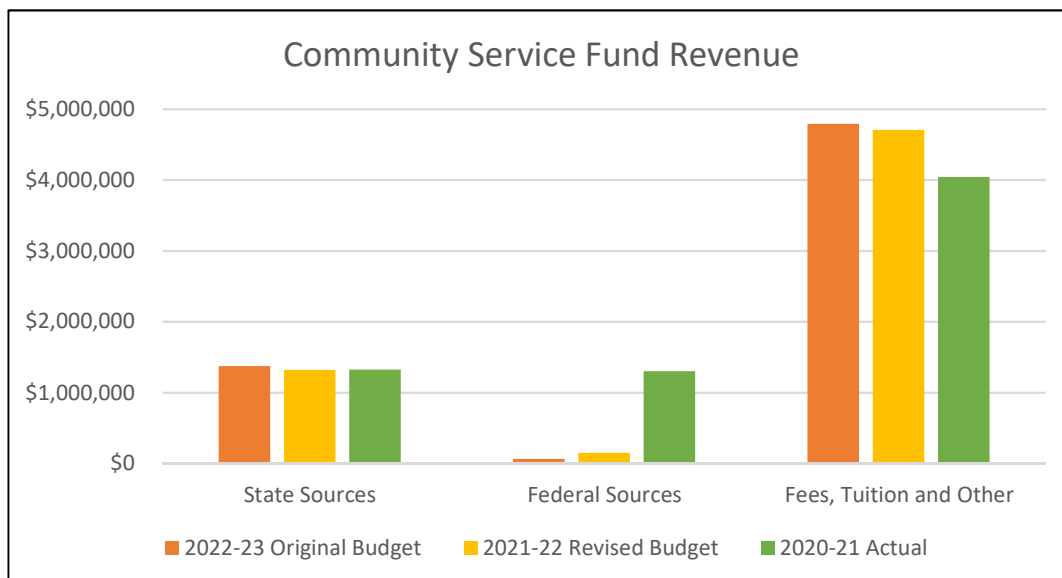
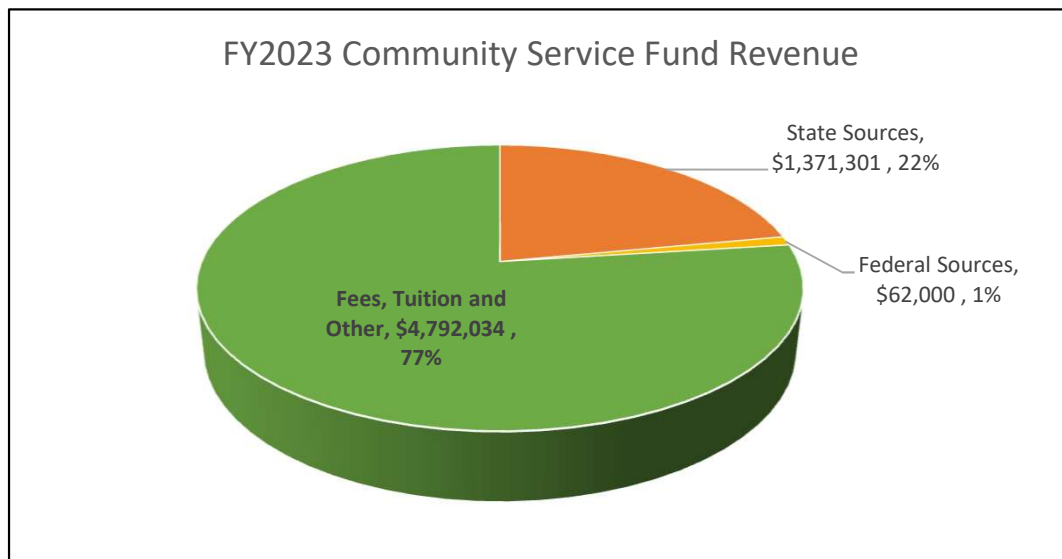


School Nutrition Fund

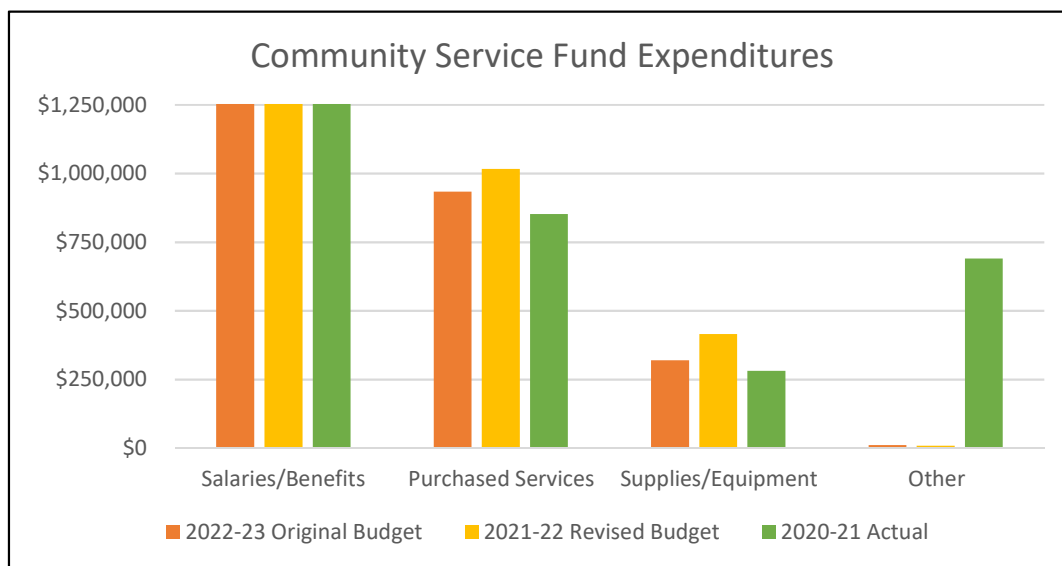
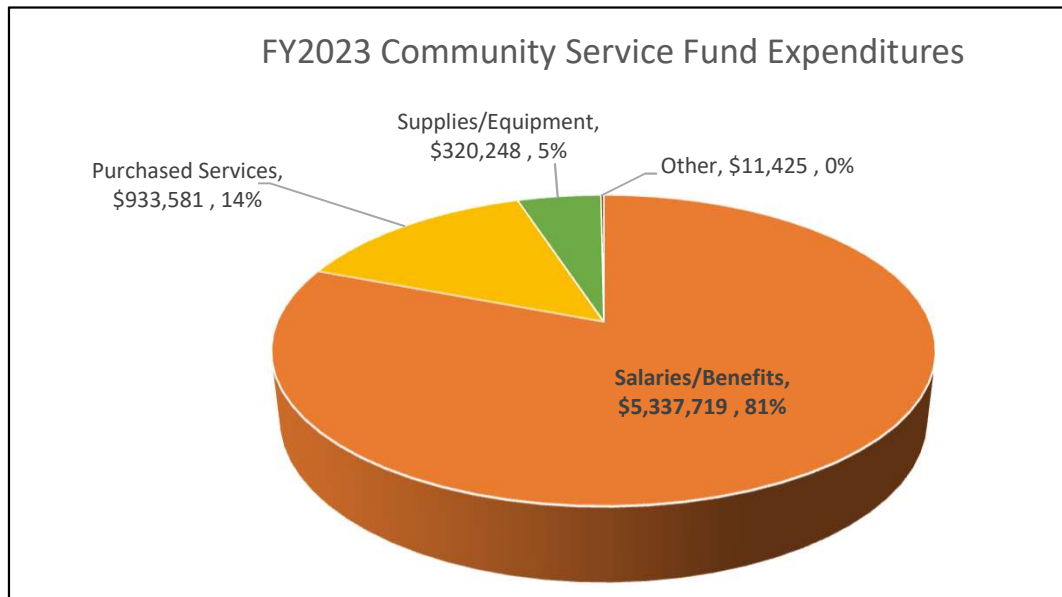


Community Service Fund

	2022-23 Original Budget	2021-22 Revised Budget	FY2023 Budget vs. FY2022 Budget		2020-21 Actual
Revenues by Source					
Property Taxes	\$1,028,084	\$1,025,400	\$2,684	0.26%	\$980,690
State Sources	\$1,371,301	\$1,317,114	\$54,187	4.11%	\$1,323,767
Federal Sources	\$62,000	\$150,165	(\$88,165)	-58.71%	\$1,302,564
Fees, Tuition and Other	\$4,792,034	\$4,708,499	\$83,535	1.77%	\$4,041,618
General Fund Revenue	\$7,253,419	\$7,201,178	\$52,241	0.73%	\$7,648,640
Expenditures by Object					
Salaries/Benefits	\$5,337,719	\$5,628,990	(\$291,271)	-5.17%	\$5,838,107
Purchased Services	\$933,581	\$1,016,014	(\$82,433)	-8.11%	\$852,467
Supplies/Equipment	\$320,248	\$415,094	(\$94,846)	-22.85%	\$281,237
Other	\$11,425	\$9,150	\$2,275	24.86%	\$690,039
General Fund Expenditures	\$6,602,973	\$7,069,248	(\$466,275)	-6.60%	\$7,661,849



Community Service Fund



General Fund

	2022-23 Original Budget	2021-22 Revised Budget	FY2023 Budget vs. FY2022 Budget		2020-21 Actual
Revenues by Source					
Property Taxes	\$20,050,000	\$19,564,000	\$486,000	2.48%	\$20,673,257
Tuition, Fees & Admissions	\$506,100	\$531,100	(\$25,000)	-4.71%	\$516,302
Interest, Rentals, Gifts, other	\$345,500	\$345,500	\$0	0.00%	\$461,923
General State Aid	\$37,681,700	\$37,029,000	\$652,700	1.76%	\$36,253,044
Other State Aid	\$7,676,000	\$8,231,000	(\$555,000)	-6.74%	\$7,888,640
Federal Revenue	\$2,854,072	\$6,849,385	(\$3,995,313)	-58.33%	\$5,377,196
Sales & Insurance Recovery	\$15,000	\$15,000	\$0	0.00%	\$854,531
General Fund Revenue	\$69,128,372	\$72,564,985	(\$3,436,613)	-4.74%	\$72,024,892
Expenditures by Object					
Salaries	\$41,908,336	\$43,144,419	(\$1,236,083)	-2.86%	\$42,006,849
Benefits	\$15,674,019	\$14,941,731	\$732,288	4.90%	\$15,417,317
Purchased Services	\$10,160,701	\$11,574,342	(\$1,413,641)	-12.21%	\$10,285,084
Supplies	\$2,706,877	\$2,697,642	\$9,235	0.34%	\$3,193,706
Equipment	\$2,378,154	\$2,341,343	\$36,811	1.57%	\$2,595,373
Other Expenses	\$121,140	\$57,788	\$63,352	109.63%	\$1,067,551
Other Sources/Uses	\$0	\$0	\$0		\$849,437
General Fund Expenditures	\$72,949,227	\$74,757,265	(\$1,808,038)	-2.42%	\$75,415,318
Net General Fund	(\$3,820,855)	(\$2,192,280)	(\$1,628,575)		(\$3,390,426)

School Nutrition Fund

	2022-23 Original Budget	2021-22 Revised Budget	FY2023 Budget vs. FY2022 Budget		2020-21 Actual
Revenues by Source					
Interest, Rentals, Gifts, other	\$0	\$1,000	(\$1,000)	-100.00%	\$8,562
State Revenue	\$103,389	\$0	\$103,389		\$0
Federal Revenue	\$604,930	\$1,653,150	(\$1,048,220)	-63.41%	\$1,527,195
Sales & Insurance Recovery	\$1,294,173	\$142,003	\$1,152,170	811.37%	\$1,943
School Nutrition Fund Revenue	\$2,002,492	\$1,796,153	\$206,339	11.49%	\$1,537,700
Expenditures by Object					
Salaries	\$758,906	\$659,714	\$99,192	15.04%	\$638,379
Benefits	\$298,701	\$284,739	\$13,962	4.90%	\$300,910
Purchased Services	\$15,300	\$6,800	\$8,500	125.00%	\$7,632
Supplies	\$766,618	\$686,900	\$79,718	11.61%	\$444,693
Equipment	\$0	\$0	\$0		\$31,274
Other Expenses	\$158,000	\$158,000	\$0	0.00%	\$205,717
School Nutrition Fund Expenditures	\$1,997,525	\$1,796,153	\$201,372	11.21%	\$1,628,604
Net School Nutrition Fund	\$4,967	\$0	\$4,967		(\$90,904)

Community Service Fund

	2022-23 Original Budget	2021-22 Revised Budget	FY2023 Budget vs. FY2022 Budget		2020-21 Actual
Revenues by Source					
Property Taxes	\$1,028,084	\$1,025,400	\$2,684	0.26%	\$980,690
Tuition, Fees & Admissions	\$4,188,577	\$3,762,749	\$425,828	11.32%	\$2,409,425
Interest, Rentals, Gifts, other	\$603,457	\$945,750	(\$342,293)	-36.19%	\$984,848
General State Aid	\$0	\$0	\$0		\$1,480
Other State Aid	\$1,371,301	\$1,317,114	\$54,187	4.11%	\$1,322,288
Federal Revenue	\$62,000	\$150,165	(\$88,165)	-58.71%	\$1,302,564
Sales & Insurance Recovery	\$0	\$0	\$0		\$647,345
Community Service Fund Revenue	\$7,253,419	\$7,201,178	\$52,241	0.73%	\$7,648,640
Expenditures by Object					
Salaries	\$3,876,655	\$4,064,239	(\$187,584)	-4.62%	\$4,244,019
Benefits	\$1,461,064	\$1,564,751	(\$103,687)	-6.63%	\$1,594,088
Purchased Services	\$933,581	\$1,016,014	(\$82,433)	-8.11%	\$852,467
Supplies	\$309,548	\$384,494	(\$74,946)	-19.49%	\$279,484
Equipment	\$10,700	\$30,600	(\$19,900)	-65.03%	\$1,753
Other Expenses	\$11,425	\$9,150	\$2,275	24.86%	\$42,694
Other Sources/Uses	\$0	\$0	\$0		\$647,345
Community Service Fund Expenditures	\$6,602,973	\$7,069,248	(\$466,275)	-6.60%	\$7,661,849
Net Community Service Fund	\$650,446	\$131,930	\$518,516		(\$13,210)

Building Construction Fund

	2022-23 Original Budget	2021-22 Revised Budget	FY2023 Budget vs. FY2022 Budget		2020-21 Actual
Revenues by Source					
Interest, Rentals, Gifts, other	\$0	\$330,000	(\$330,000)	-100.00%	\$272,332
Federal Revenue	\$0	\$0	\$0		\$122,331
Building Construcion Fund Revenue	\$0	\$330,000	(\$330,000)	-100.00%	\$394,662
Expenditures by Object					
Salaries	\$136,000	\$130,500	\$5,500	4.21%	\$5,019
Benefits	\$43,635	\$40,083	\$3,552	8.86%	\$1,489
Purchased Services	\$170,365	\$0	\$170,365		\$2,510,232
Equipment	\$0	\$6,929,417	(\$6,929,417)	-100.00%	\$31,442,875
Building Construcion Fund Expenditures	\$350,000	\$7,100,000	(\$6,750,000)	-95.07%	\$33,959,614
Net Building Construcion Fund	(\$350,000)	(\$6,770,000)	\$6,420,000		(\$33,564,952)

Debt Service Fund

	2022-23 Original Budget	2021-22 Revised Budget	FY2023 Budget vs. FY2022 Budget		2020-21 Actual
Revenues by Source					
Property Taxes	\$12,791,000	\$12,783,000	\$8,000	0.06%	\$11,822,607
Federal Revenue	\$0	\$0	\$0		\$27,533
Debt Service Fund Revenue	\$12,791,000	\$12,783,000	\$8,000	0.06%	\$11,850,140
Expenditures by Object					
Principal & Interest Payments	\$12,371,971	\$12,156,771	\$215,200	1.77%	\$11,795,674
Debt Service Fund Expenditures	\$12,371,971	\$12,156,771	\$215,200	1.77%	\$11,795,674
Net Debt Service Fund	\$419,029	\$626,229	(\$207,200)		\$54,466



**St. Louis Park
Public Schools**

FY2023 Budget Informational Section

FY2023 Budget Planning Timeline for Operating Fund Budgets

Includes General Operating, Food Nutrition Service, Community Service, and Capital

Phase	Date	Who	Outcome	Document
	Grey shading denotes FAC		Orange shading denotes School Board (Bold = school board budget-related action)	
Data Gathering	August/September 2021	Budget Managers	1. Understand the budget timeline and process 2. Discuss budget needs in relationship to strategic plan	(A) Budget Timeline
	August 2021	Budget Managers	Understand the budget timeline and process	(A) Budget Timeline
	September 28, 2021	School Board Regular Meeting	Approve preliminary Pay 2022 levy	(B) Levy summary
	October 20, 2021	FAC #1	1. Orientation 2. Understand Budget Timeline	(A) Budget Timeline (C) FY2022 Budget Book (H) Spring 2021 FAC Report
	November 2021	Business Office	Begin FY2022 Mid-Year budget review	
	November 9, 2021	School Board Study Session	1. Preview FY2021 audit results 2. Preview FY2022 Mid Year Budget Update	
	November 17, 2021	FAC #2	1. Understand FY2021 Year End (audit) results 2. FY2023 Enrollment Projections assumptions	(D) Enrollment projections (E) Fund Balance Summary
	November 23, 2021	School Board Regular Meeting	Accept FY2021 Audit Results	(E) Fund Balance Summary
	December 14, 2021	School Board Regular Meeting	Approve final Pay 2022 levy	(B) Levy Summary
	December 15, 2021	FAC #3	1. Review FY2023 enrollment projections 2. Review Other Preliminary Budget Assumptions	(D) Enrollment Projections
Preparation	Jan - June 2022	Budget Managers	Review budget based on legislative changes and strategic plan review; adjustment as necessary.	
	January 19, 2022	FAC #4	1. Review final budget assumptions 2. Begin draft of Spring 2022 FAC Report	
	January 25, 2022	School Board Regular Meeting	Update regarding budget process	(A) Budget Timeline (D) Enrollment Projections
	February 8, 2022	School Board Regular Meeting	Update regarding budget process (timeline, budget adjustments, restricted use of public funds)	(A) Budget Timeline
	February 16, 2022	FAC #5	Prepare School Board presentation	(H) Spring 2022 FAC Report
	February 22, 2022	School Board Regular Meeting	FAC Presentation and update regarding FY2023 budget process	(A) Budget Timeline (H) Spring 2022 FAC Report
	February 2022	Budget Managers	All FY2023 Operating and Capital fund budget requests due to Business Office	
Approval	March 8, 2022	School Board Regular Meeting	Budget presentation in preparation for action at regular meeting	(A) Budget Timeline
	March 22, 2022	School Board Regular Meeting	1. Approve FY2023 General Fund budget parameters 2. Approve FY2022 Mid Year Budget Update	(E) Fund Balance Summary
	March 23, 2022	FAC #6	Wrap up meeting	
	April 26, 2022	School Board Regular Meeting	Approve FY2023 Operating Capital Budget	(E) Capital Related Funds Budget
	June 14, 2022	School Board Study Session	Review final FY2023 Budgets for all funds; prepare to take action at June 28 regular meeting	(E) Fund Balance Summary
	June 28, 2022	School Board Regular Meeting	Approve final FY2023 budget for all funds	(C) FY2023 Budget Book
CIP	June 2022	Budget Managers	Debrief on FY2023 budget planning process	
	July 2022	Business Services	Prepare for FY2022 Audit	

ENROLLMENT GRAPHS & TABLES

6/16/2022

ST. LOUIS PARK

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Method

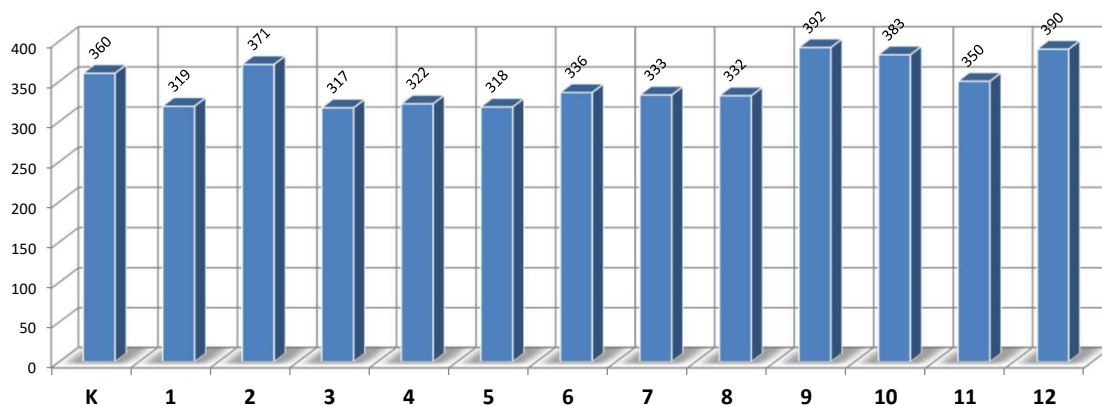
The selected History for Tables & Graphs was: **FALL ENROLLMENT DATA**

with **Wt Ratio 7 Yrs**

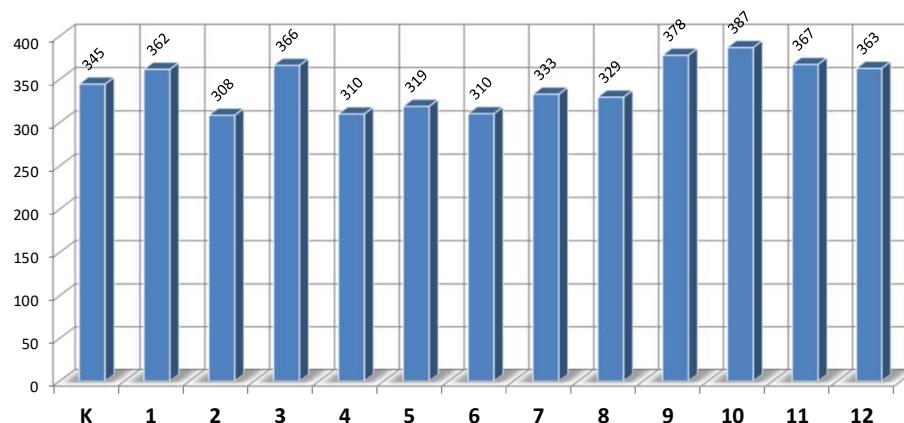
(7)

	Enrollment History - FALL ENROLLMENT DATA							Enrollment Projections - FALL ENROLLMENT DATA				
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EC	100.0	102.0	96.0	115.0	136.0	99.0	99.0	112.9	117.1	114.1	87.6	83.2
VPK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
K	357.0	343.0	362.0	332.0	391.0	302.0	360.0	344.5	357.1	347.9	318.6	302.4
1	386.0	356.0	345.0	351.0	329.0	384.0	319.0	361.6	346.1	358.7	349.5	320.1
2	378.0	374.0	346.0	333.0	338.0	319.0	371.0	308.5	349.7	334.7	346.9	338.0
3	379.0	362.0	360.0	355.0	334.0	325.0	317.0	366.2	304.5	345.2	330.4	342.4
4	353.0	359.0	355.0	357.0	346.0	322.0	322.0	310.0	358.1	297.8	337.6	323.0
5	347.0	336.0	363.0	359.0	347.0	345.0	318.0	318.8	306.9	354.5	294.8	334.2
6	339.0	351.0	334.0	356.0	358.0	323.0	336.0	310.4	311.1	299.5	346.0	287.7
7	348.0	338.0	344.0	323.0	357.0	340.0	333.0	332.8	307.5	308.2	296.7	342.8
8	300.0	347.0	349.0	340.0	333.0	338.0	332.0	329.4	329.3	304.2	304.9	293.5
9	388.0	365.0	403.0	392.0	370.0	374.0	392.0	377.8	374.9	374.8	346.2	347.0
10	376.0	372.0	350.0	390.0	380.0	366.0	383.0	386.8	372.9	370.0	369.8	341.7
11	348.0	371.0	361.0	337.0	378.0	356.0	350.0	367.3	371.0	357.6	354.8	354.7
12	328.0	353.0	372.0	374.0	339.0	388.0	390.0	362.8	380.7	384.6	370.7	367.8
K-12	4,627.0	4,627.0	4,644.0	4,599.0	4,600.0	4,482.0	4,523.0	4,477.1	4,469.8	4,437.6	4,366.9	4,295.3
Pre K-12	4,727.0	4,729.0	4,740.0	4,714.0	4,736.0	4,581.0	4,622.0	4,590.0	4,586.9	4,551.7	4,454.6	4,378.4
% Change K-12		0.00%	0.37%	-0.97%	0.02%	-2.57%	0.91%	-1.02%	-0.16%	-0.72%	-1.59%	-1.64%

Enrollment by Grade for Current Year 2021-22



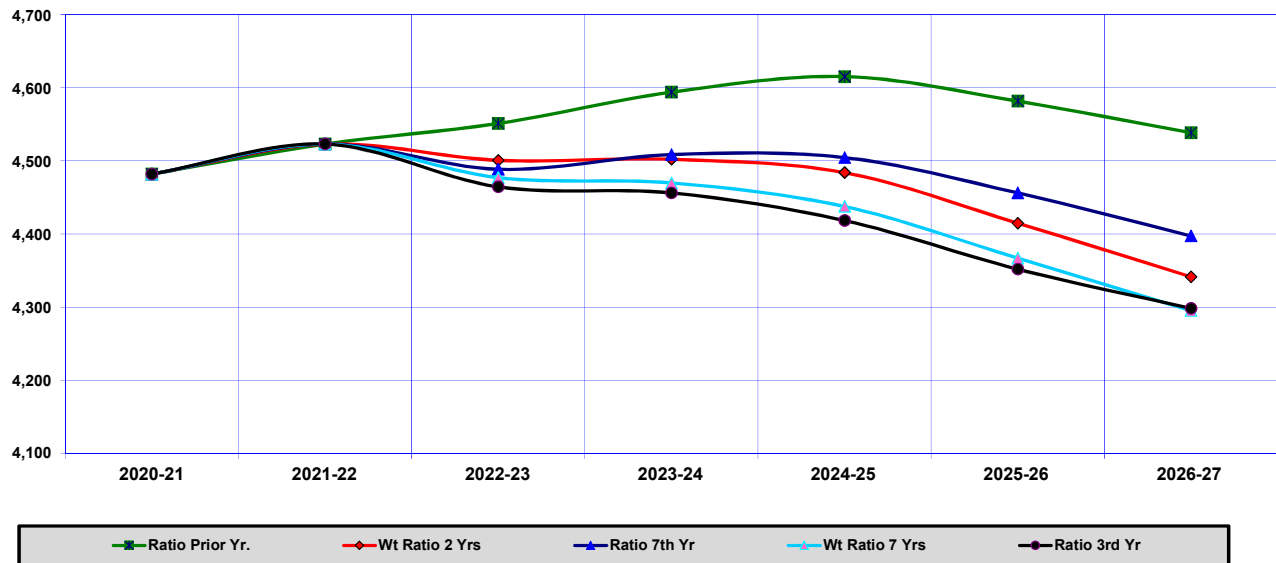
Enrollment by Grade for 1st Projection Year 2022-23



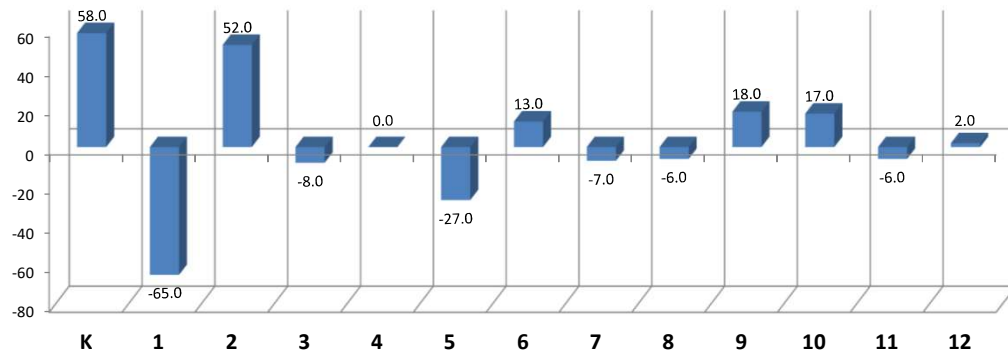
ST. LOUIS PARK

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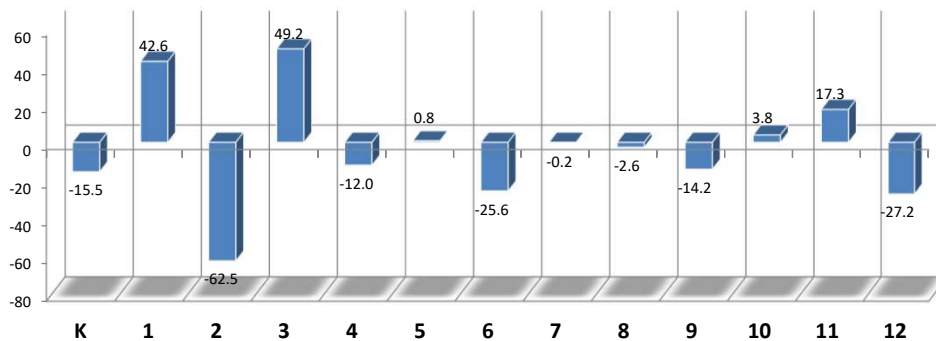
Enrollment Graph of Projections Selected on the DATA Worksheet.



Enrollment Change by Grade for the Current Year 2021-22



Enrollment Change by Grade for the 1st Projection Year 2022-23



ST. LOUIS PARK

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ENPRO is the Enrollment Projection System of SchoolFinances.Com

Projecting Enrollment from Prior Enrollments is a Computational Process

To understand the components programmed into this system the user must understand

Cohort Survival, Weighted Cohort Survival, and the Numerical Survival or Change Methodology

The Projection used in this result is for ST. LOUIS PARK 283

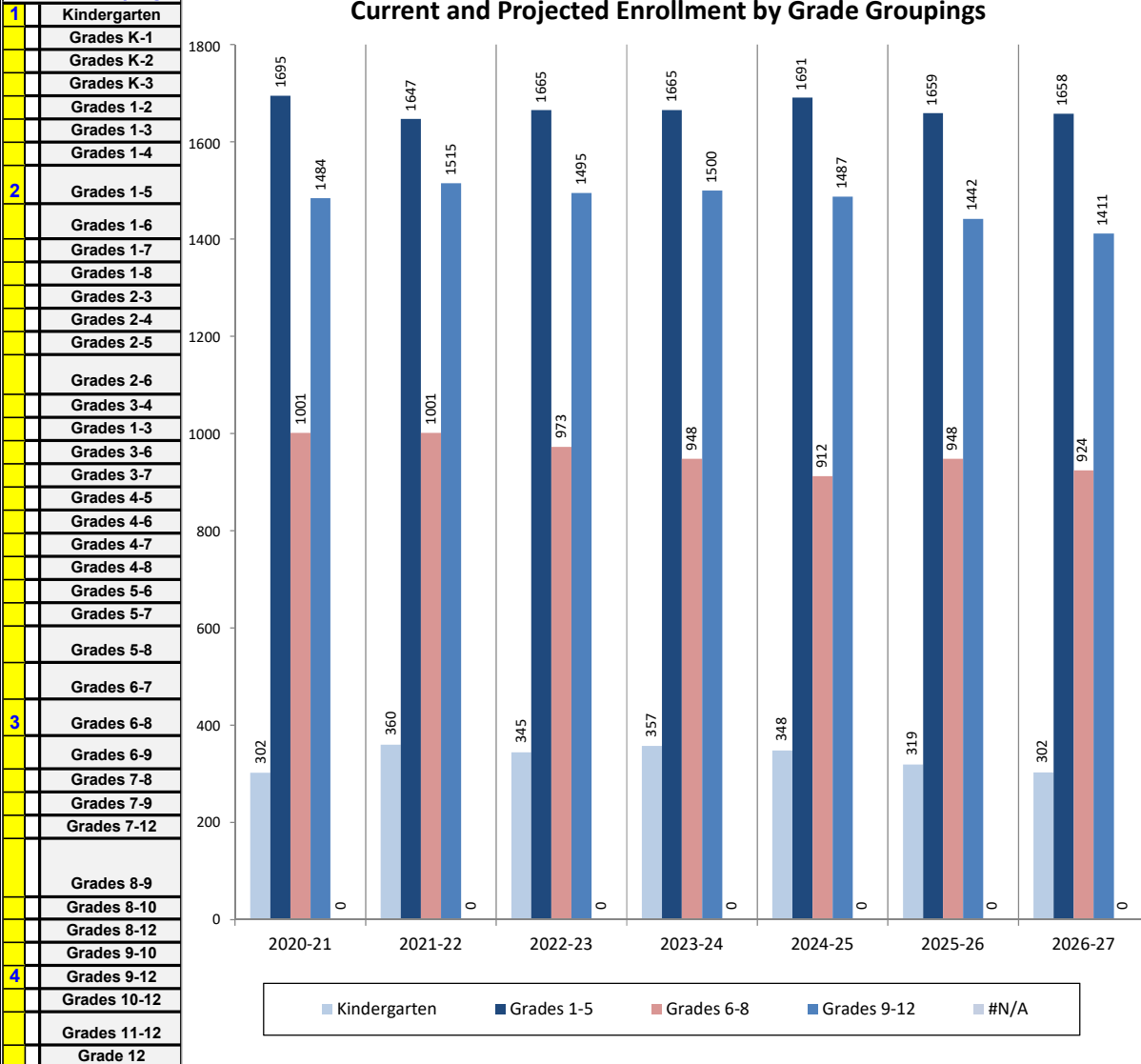
The methodology used for this report is **Wt Ratio 7 Yrs**

The projection for K-12 anticipates an enrollment change of **-45.9** From 2021-22 to 2022-23 (1) yr.

The projection for K-12 anticipates an enrollment change of **-227.7** From 2021-22 to 2026-27 (5) yrs.

Enrollment Projections by District Grade Groupings present these changes by grouping.

Grade Groupings



	Grade Group	Prior Yr.	Current Yr.	Projection Years				
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1	Kindergarten	302.0	360.0	344.5	357.1	347.9	318.6	302.4
2	Grades 1-5	1,695.0	1,647.0	1,665.1	1,665.3	1,690.8	1,659.1	1,657.7
3	Grades 6-8	1,001.0	1,001.0	972.7	947.9	912.0	947.7	924.1
4	Grades 9-12	1,484.0	1,515.0	1,494.8	1,499.5	1,486.9	1,441.6	1,411.2
5	#N/A	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Total K-12	4,482.0	4,523.0	4,477.1	4,469.8	4,437.6	4,366.9	4,295.3

ST. LOUIS PARK

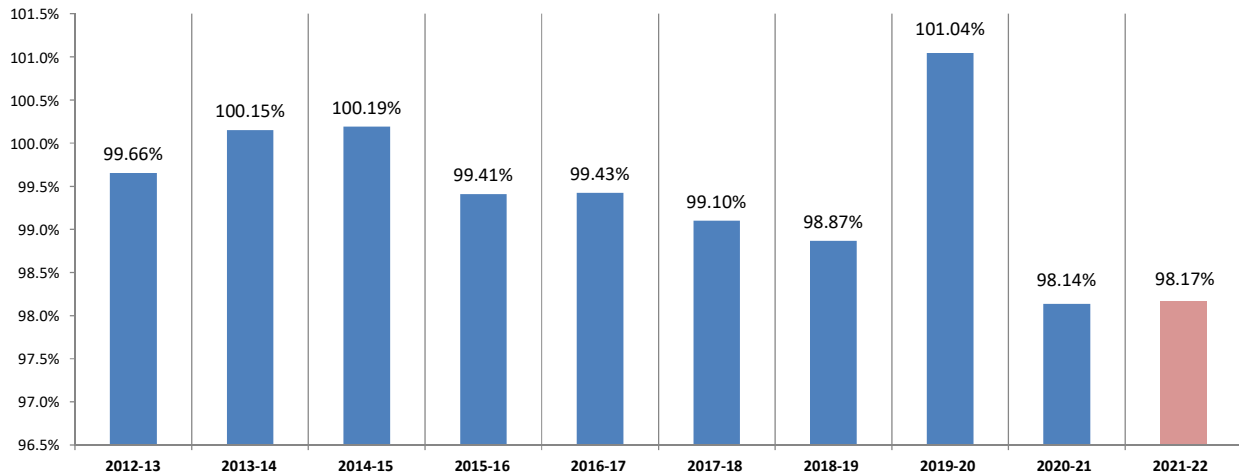
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Data is taken from ENHIST DATA to Compute Change in Enrollment During the Year and Percent

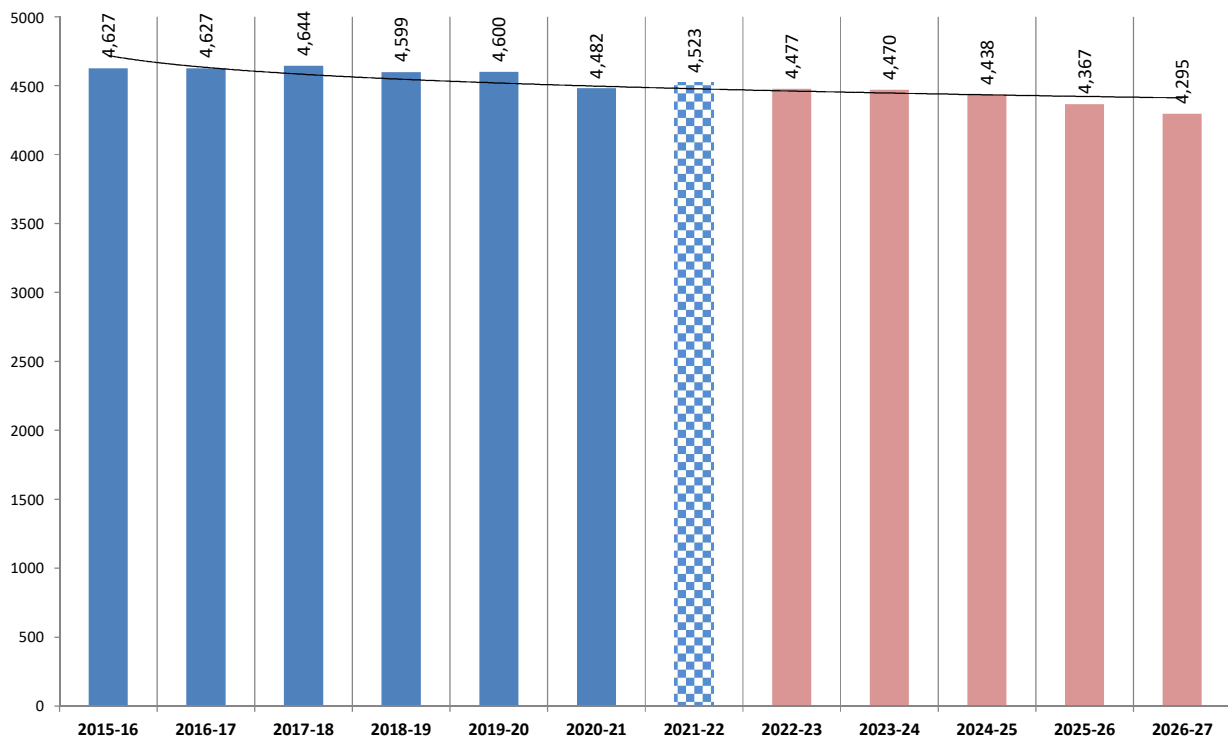
This percentage may be used in the FPM for estimating Change if Fall Enrollment is used for Projections

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Fall Data K-12	4,485	4,560	4,605	4,627	4,627	4,644	4,599	4,600	4,482	4,523
EOY ADM K-12	4,469.54	4,566.97	4,613.78	4,599.70	4,600.43	4,602.21	4,546.89	4,648.04	4,398.52	4,440.11
% Fall to End-of-Yr	99.66%	100.15%	100.19%	99.41%	99.43%	99.10%	98.87%	101.04%	98.14%	98.17%

Percent of End-of-Year Adjusted ADM to Fall Enrollment



K-12 ENROLLMENT HISTORY & PROJECTED TOTAL ENROLLMENT



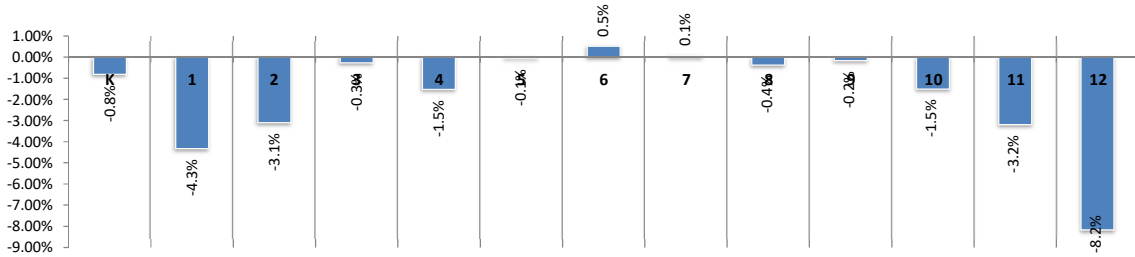
Enrollment History Graphs

These graphs are drawn from ENHIST and would not include Enrollment Adjustments

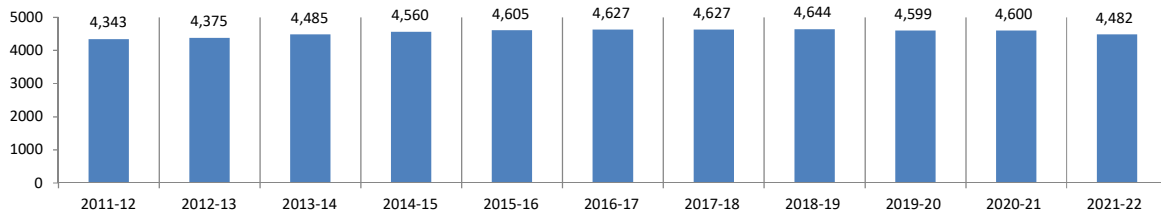
ST. LOUIS PARK

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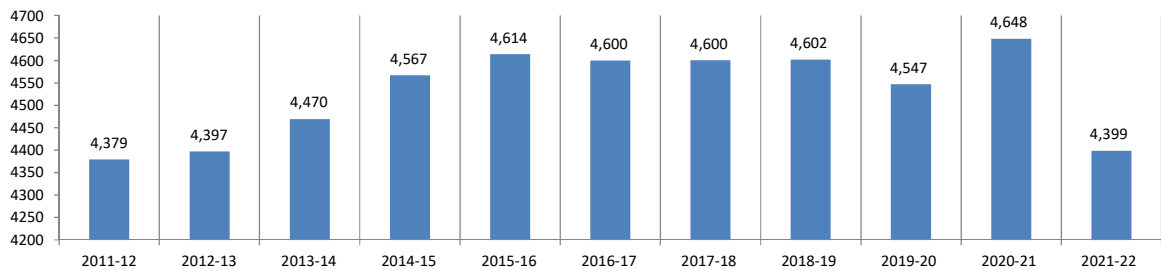
2020-21 % Change in Fall Enrollment /Est. EOY Adjusted ADM by Grade



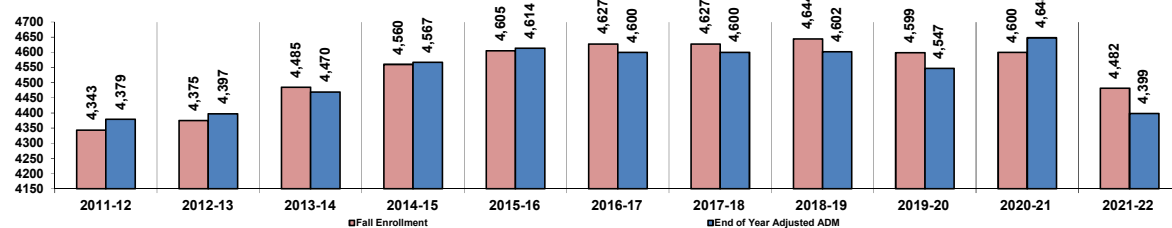
Total K-12 Fall Seat Count from the Gender Ethnicity by Grade by District File of the MDE



Total K-12 Adjusted Average Daily Membership K-12 by Year



Fall Seat Count and EOY ADM for 2011-12 through 2021-22



School Site	Position/Reduction	Budget Code (s)	FTE/ %	Funding	Total Reduction
High School	BARR Coach		0.6	\$60,750.00	x
	BARR Coaching	01 E 303 640 100 306 305		\$16,500.00	
	SPARKS	(2)-01 E 303 605 000 000 141 (0.5)-01 E 303 620 000 000 144	2.5	\$99,985.00	
	FTE Overages - added after the beginning of FY 2022	(0.1)01 E 303 270 000 000 140 (0.1)01 E 303 220 000 000 140 (0.2)01 E 303 710 000 000 165 (0.6)01 E 303 219 000 317 140	1	\$101,250.00	
	Supply budget	Ending in 401 or 430	25%	\$15,875.00	X
	Newspaper/Periodicals	01 E 303 620 000 000 489 01 E 303 220 000 000 489 01 E 303 605 000 000 489 01 E 303 256 000 000 489 01 E 303 270 000 000 489		\$2,168.00	X
	Echo Printing	01 E 303 291 000 000 383		\$5,670.00	x
	Art	01 E 303 212 000 000 140	0.5	\$50,625.00	x
	Business	01 E 303 341 000 830 140	0.5	\$50,625.00	
	CTE Coordinator	01 E 303 341 000 830 140	0.2	\$20,250.00	
	English	01 E 303 220 000 000 140	0.9	\$91,125.00	X
	Health	01 E 303 240 000 000 140	0.1	\$10,125.00	
	Mandatory Study Hall	TBD	1	\$101,250.00	
	Math	01 E 303 256 000 000 140	0.8	\$81,000.00	X
	Math Coach	01 E 303 256 000 313 140	0.4	\$40,500.00	
	MLL	01 E 303 219 000 317 140	0.4	\$40,500.00	
	Music	01 E 303 259 000 000 140	0.2	\$20,250.00	X
	Phy Ed	01 E 303 240 000 000 140	0.3	\$30,375.00	
	Science	01 E 303 260 000 000 140	0.9	\$91,125.00	X
	Social Studies	01 E 303 270 000 000 140	0.7	\$70,875.00	X
	World Languages	01 E 303 230 000 000 140	0.2	\$20,250.00	X
	Remaining to get to target allocation reduction			-\$4,278.00	
	Total Reduction				\$1,016,795.00
	Target Reduction			\$1,016,208.80	
	OVERAGE			\$586	
	AMOUNT REMAINING TO TARGET			\$0.00	
Middle School	Language and Literature	01 E 302 605 000 000 185	1	\$101,250.00	X
	Individuals & Society	01 E 302 605 000 000 185	0.4	\$40,500.00	
	Science	01 E 302 605 000 000 185	0.8	\$81,000.00	X
	Math	01 E 302 605 000 000 185	0.8	\$81,000.00	X
	Art/Design	01 E 302 605 000 000 185	0.3	\$30,375.00	x
	PE	01 E 302 605 000 000 185	0.4	\$40,500.00	
	World Language	01 E 302 605 000 000 185	0.3	\$30,375.00	X
	Keystone	01 E 302 605 000 000 185	0.1	\$10,125.00	
	Music **	01 E 302 605 000 000 185	0.1	\$10,125.00	X
	TOSA	01 E 302 605 000 000 185	0.4	\$40,500.00	
	Talent Development	01 E 302 605 000 000 185	0.8	\$81,000.00	
	Math	01 E 302 605 000 000 185	1	\$101,250.00	
	Study Hall 1 Grade (Grade Level TBD)	01 E 302 605 000 000 185	1	\$0.00	
	Remaining to get to target allocation reduction			\$10,692.00	
	**until the student #'s arrive no savings identified				
	bad breaks in student numbers may mean multigrade classes or students are assigned their second choice				
	Total Reduction				\$658,692.00
	Target Reduction			\$741,838.00	
	OVERAGE			\$0.00	
	AMOUNT REMAINING TO TARGET			\$83,146.00	
Aquila Elementary	Licensed Classroom Teacher - Second Grade	01 E 101 203 000 000 140	1	\$100,000.00	x
	Licensed Classroom Teacher - Spanish	01 E 101 620 000 000 143	1	\$100,000.00	x
	Licensed Classroom Teacher - Kindergarten	01 E 101 201 000 000 140	1	\$100,000.00	x
	Reduced Kindergarten Para	01 E 101 201 000 000 141	1	\$14,000.00	
	Student Support Specialist	01 E 101 203 000 000 141	1	\$34,000.00	
	Band and Orchestra (.25 each)	01 E 101 258 000 000 140	0.5	\$0.00	
	Library Para	01 E 101 050 000 000 170	0.5	\$10,000.00	

School Site	Position/Reduction	Budget Code (s)	FTE/ %	Funding	Total Reduction
	Front Desk Assistant	01 E 101 205 000 417 161	0.5	\$10,000.00	
	Redistribution of Equity Coach Funding	01 E 101 203 000 317 143		\$33,000.00	
	Licensed Classroom Teacher - Phy Ed.	01 E 101 240 000 000 140	0.67	\$42,000.00	
	Reduced Lunch Supervisor	01 E 101 203 000 000 141		\$14,000.00	
	Remaining to get to target allocation reduction			\$4,968.00	
	Total Reduction				\$461,968.00
	Target Reduction			\$467,036.80	
	OVERAGE			\$0.00	
	AMOUNT REMAINING TO TARGET			\$5,068.80	
ark Spanish Immersio	Reduced Licensed Classroom Teacher - Phy Ed.	01 E 108 240 000 000 140	0.05	\$5,000.00	
	Reduced General Supplies	01 E 108 203 000 000 401		\$2,000.00	X
	Reduced Expenditures in Capital	01 E 108 203 000 002 530		\$3,000.00	X
	Licensed Classroom Teacher - English	01 E108 203 000 000 140	0.5	\$52,000.00	
	Reduced TOSA and Literacy Specialist	TBD	1	\$114,000.00	X
	Increase Kindergarten Class size from 24 to 25	TBD		\$70,000.00	
	Reduced Supervision	01 E 108 203 000- 51 144	0.5	\$24,000.00	
	Staff Member TBD	01 E 108 203 000 000 141	0.1	\$5,000.00	
	Reduced Third Grade Sections from 4 to 3	01 E 108 203 000 000 140	1	\$104,000.00	X
	Band and Orchestra (.25 each)	01 E 108 259 000 000 140	0.5	\$0.00	
	Remaining to get to target allocation reduction			-\$185.00	
	Total Reduction				\$378,815.00
	Target Reduction			\$431,053.60	
	OVERAGE			None	
	AMOUNT REMAINING TO TARGET			\$52,238.60	
Peter Hobart	Licensed Classroom Teacher - Kindergarten	01 E 106 203 000 000 140	1	\$100,000.00	x
	Licensed Classroom Teacher - Second Grade	01 E 106 201 000 000 140	1	\$100,000.00	x
	Licensed Classroom Teacher - Spanish	01 E 106 203 220 000 140	1	\$100,000.00	x
	PD/Curriculum Coordinator	01 E 106 222 000 000 140	0.5	\$50,000.00	x
	Literacy Coach	01 E 106 203 000 313 140	0.5	\$50,000.00	x
	Band and Orchestra (.25 each)	01 E 106 258 000 000 140	0.5	\$0.00	
	Reduced Licensed Classroom Teacher - Phy Ed.	01 E 106 240 000 000 140	0.3	\$30,000.00	x
	Remaining to get to target allocation reduction			\$4,293.00	
	Total Reduction				\$434,293.00
	Target Reduction			\$467,000.00	
Susan Lindgren	Licensed Classroom Teacher		1	\$100,000.00	x
	Licensed Classroom Teacher - Spanish		1	\$100,000.00	x
	Band and Orchestra (.25 each)	01 E 107 258 000 000 140	0.5	\$0.00	
	Literacy Specialist	01 E 107 222 000 000 140	1	\$100,000.00	x
	Vocal Music - Art?	01 E 107 212 000 000 430	0.2	\$2,500.00	x
	Reduced Licensed Classroom Teacher - Phy Ed.	01 E 107 240 000 000 140	0.28	\$20,000.00	
	Elementary Counselor	01 E 107 712 000 317 165	.4 or .5	\$41,000.00	x
	Elementary Counseling - Fica Medicare	01 E 107 712 000 317 165	0.3	\$2,952.00	x
	Elementary Counseling - Tra Normal Sources	01 E 107 712 000 317 218		\$3,075.00	x
	General Supplies	01 E 107 050 000 000 401		\$300.00	x
	Elementary Education- PURCH PROF TECH SRVC	01 E 107 203 000 000 311		\$500.00	x
	Elementary Education- Contract Site Repair	01 E 107 203 000 000 350		\$500.00	x
	Elementary Education- Food	01 E 107 203 000 000 490		\$500.00	x
	Remaining to get to target allocation reduction			\$2,214.00	
	Total Reduction				\$373,541.00
	Target Reduction			\$429,202.40	
	OVERAGE			None	
	AMOUNT REMAINING TO TARGET			\$55,661.40	
Sites Combined Reduction Totals					\$3,324,104.00

Department	Position/Reduction	Budget Code (s)	FTE/ %	Funding	Total Reduction
School Board & Superintendent	School Board dues/membership	01 E 005 010 000 000 820		\$6,500.00	x
	Superintendent Contingency Budget	01 E 005 020 000 000 899		\$40,000.00	x
	School Board Professional Dvlp	01 E 005 010 000 000 367		\$500.00	x
	Superintendent Consulting Budget	01 E 005 020 000 000 305		\$5,000.00	x
	General Supply	01 E 005 020 000 000 401		\$3,000.00	x
	Printing	01 E 005 020 000 000 383		\$500.00	x
	Superintendent Professional Dvlp	01 E 005 020 000 000 367		\$15,000.00	x
	School Board Consulting Budget	01 E 005 010 000 000 305		\$2,000.00	x
	Superintendent Office - Food	01 E 005 020 000 000 490		\$5,000.00	x
	Total Reduction				\$77,500.00
	Target Reduction	\$75,044.60			
	OVERAGE	\$24,550.40			
	AMOUNT REMAINING TO TARGET	\$0.00			
Achievement & Integration	Can't reduce because it's a grant				
	Reallocate funds in other ways				
Athletics - Middle and High School	Boy Football- Other Salary Pymt (LIC/CER)	01 E 302 294 319 000 185		\$3,450.00	X
	Boys Soccer - Other Salary Pymt (LIC/CER)	01 E 302 294 320 000 185		\$6,900.00	X
	Girls Tennis - Other Salary Pymt (LIC/CER)	01 E 302 296 329 000 185		\$3,450.00	X
	General - PURCH PROF-TECH SRVC	01 E 303 292 000 000 311		\$5,000.00	x
	General - Instructional Supplies	01 E 303 292 000 000 430		\$1,000.00	x
	General - Food	01 E 303 292 000 000 490		\$400.00	x
	Boys Cross Country - Food	01 E 303 294 318 000 490		\$100.00	x
	Boys Football - Instructional Supplies	01 E 303 294 319 000 430		\$7,000.00	X
	Boys Soccer -Instructional Supplies	01 E 303 294 320 000 430		\$1,500.00	X
	Boys Swim - Instructional Supplies	01 E 303 294 321 000 430		\$500.00	X
	Boys Swim - Food	01 E 303 294 321 000 490		\$400.00	X
	Boys Basketball - Instructional Supplies	01 E 303 294 322 000 430		\$600.00	X
	Nordic Skiing - Instructional Supplies	01 E 303 294 323 000 430		\$1,500.00	X
	Nordic Skiing - Food	01 E 303 294 323 000 490		\$250.00	X
	Hockey -Instructional Supplies	01 E 303 294 324 000 430		\$1,500.00	X
	Boys Baseball - Instructional Supplies	01 E 303 294 326 000 430		\$3,000.00	X
	Boys Golf - Instructional Supplies	01 E 303 294 328 000 430		\$1,500.00	X
	Boys Tennis - Instructional Supplies	01 E 303 294 329 000 430		\$1,000.00	X
	Boys Track - Instructional Supplies	01 E 303 294 330 000 430		\$2,000.00	X
	Boys Lacrosse - Other Support Staff	01 E 303 294 335 000 181		\$2,100.00	X
	Boys Lacrosse - Other Salary Pymt (LIC/CER)	01 E 303 294 335 000 185		\$15,496.00	X
	Boys Lacrosse - Fica Medicare	01 E 303 294 335 000 211		\$1,063.00	X
	Boys Lacrosse - Tra-Normal Sources	01 E 303 294 335 000 218		\$1,227.00	X
	Boys Lacrosse - Consulting Fees/fees For Serv	01 E 303 294 335 000 305		\$2,100.00	X
	Boys Lacrosse - Instructional Supplies	01 E 303 294 335 000 430		\$1,000.00	X
	Boys Lacrosse - Contract Transportation	01 E 303 294 335 733 360		\$2,500.00	X
	Girls Gymnastics - Instructional Supplies	01 E 303 296 151 000 430		\$1,500.00	X
	Girls Cross Country - Food	01 E 303 296 318 000 490		\$100.00	X
	Girls Soccer - Instructional Supplies	01 E 303 296 320 000 430		\$1,500.00	X
	Girls Swim - Instructional Supplies	01 E 303 296 321 000 430		\$1,500.00	X
	Girls Swim - Food	01 E 303 296 321 000 490		\$400.00	X
	Girls Basketball - Instructional Supplies	01 E 303 296 322 000 430		\$1,500.00	X
	Girls Nordic Skiing - Instructional Supplies	01 E 303 296 323 000 430		\$1,500.00	x
	Girls Hockey - Consulting Fees/fees For Serv	01 E 303 296 324 000 305		\$1,500.00	x
	Girls Hockey - Admission & Fees	01 E 303 296 324 000 369		\$350.00	x
	Girls Hockey - Instructional Supplies	01 E 303 296 324 000 430		\$1,500.00	x
	Girls Hockey - Contract Transportation	01 E 303 296 324 733 360		\$2,500.00	x
	Girls Volleyball - Instructional Supplies	01 E 303 296 325 000 430		\$2,500.00	x
	Girls Softball - Instructional Supplies	01 E 303 296 327 000 430		\$1,500.00	x
	Girls Golf - Instructional Supplies	01 E 303 296 328 000 430		\$1,500.00	x
	Girls Tennis - Instructional Supplies	01 E 303 296 329 000 430		\$1,000.00	x
	Girls Track - Instructional Supplies	01 E 303 296 330 000 430		\$2,000.00	x
	Girls - Synchronized Swim - Instructional Supplies	01 E 303 296 331 000 430		\$500.00	x

Department	Position/Reduction	Budget Code (s)	FTE/ %	Funding	Total Reduction
	Girls Lacrosse - Instructional Supplies	01 E 303 296 335 000 430		\$1,000.00 x	
	Total Reduction				\$90,386.00
	Target Reduction			\$124,580.50	
	OVERAGE			None	
	AMOUNT REMAINING TO TARGET			\$34,194.50	
Building and Grounds	Plant Operations - Supervisors	01 E 005 810 000 000 171	1	\$121,700.00 x	
	Operations /Maintenance - Non-Instructional Support	01 E 005 810 000 000 170	2	\$79,899.75 x	
	Plant Maintenance - BLDG REPR & MAINT	01 E 005 811 000 000 177		\$27,000.00 x	
	Contract Site Repair	01 E 005 810 000 000 350		\$1,000.00 x	
	Contract Site Repair	01 E 101 810 000 000 350		\$3,000.00 x	
	Contract Site Repair	01 E 105 810 000 000 350		\$1,500.00 x	
	Contract Site Repair	01 E 106 810 000 000 350		\$1,500.00 x	
	Contract Site Repair	01 E 107 810 000 000 350		\$1,500.00 x	
	Contract Site Repair	01 E 108 810 000 000 350		\$1,000.00 x	
	Contract Site Repair	01 E 301 810 000 000 350		\$2,000.00 x	
	Contract Site Repair	01 E 302 810 000 000 350		\$1,000.00 x	
	Contract Site Repair	01 E 303 810 000 000 350		\$2,500.00 x	
	Operations - Consulting fees/fees for Serv	01 E 005 810 000 000 305		130,000.00 x	
	Operations - Consulting fees/fees for Serv	01 E 101 810 000 000 305		1,000.00 x	
	Operations - Consulting fees/fees for Serv	01 E 106 810 000 000 305		1,000.00 x	
	Operations - Consulting fees/fees for Serv	01 E 302 810 000 000 305		\$4,000.00 x	
	Operations - Consulting fees/fees for Serv	01 E 303 810 000 000 305		\$2,000.00 x	
	Operations - PURCH PROF-TECH SRVC	01 E 005 810 000 000 311		\$35,000.00 x	
	Facilities - Taxes/Assessments/Penalties	01 E 005 850 000 000 896		66,000.00 x	
	Operations - General Supplies	01 E 101 810 000 000 401		1,000.00 x	
	Operations - General Supplies	01 E 105 810 000 000 401		0.00 x	
	Operations - General Supplies	01 E 106 810 000 000 401		1,000.00 x	
	Operations - General Supplies	01 E 107 810 000 000 401		0.00 x	
	Operations - General Supplies	01 E 108 810 000 000 401		0.00 x	
	Operations - General Supplies	01 E 301 810 000 000 401		1,050.00 x	
	Operations - General Supplies	01 E 302 810 000 000 401		1,000.00 x	
	Operations - General Supplies	01 E 303 810 000 000 401		2,000.00 x	
				\$488,649.75	
	Total Reduction				\$488,649.75
	Target Reduction			\$488,615.90	
	OVERAGE			\$33.85	
	AMOUNT REMAINING TO TARGET			\$0.00	
Business Office	Business Services - Non-Instructional Support	01 E 005 110 000 000 170	0.5	\$48,995.00 x	
	Business Services - Group Health Insurance	01 E 005 110 899 000 220		\$25,000.00 x	
	Postage & Express	01 E 005 110 000 000 329		\$15,000.00 x	
	Indirect Cost Charge	01 E 005 110 000 000 895		\$25,000.00 x	
	Printing & Binding	01 E 005 110 000 000 383		\$12,000.00 x	
	Total Reduction				\$125,995.00
	Target Reduction			\$117,136.90	
	OVERAGE			\$8,855.10	
	AMOUNT REMAINING TO TARGET			\$0.00	
Capital	Not part of unreserved General Fund.				
Communications	Administration/Supervision	01 E 005 130 000 000 110		\$0.00	
	Non-Instructional Support	01 E 005 130 000 000 170		\$0.00	

Department	Position/Reduction	Budget Code (s)	FTE/ %	Funding	Total Reduction
	Consulting fees/fees for Serv	01 E 005 130 000 000 305			
	Communications Servc	01 E 005 130 000 000 320		\$200.00 x	
	Postage & Express	01 E 005 130 000 000 329			
	TRAVEL-LOCAL	01 E 005 130 000 000 366		\$2,000.00 X	
	Printing & Binding	01 E 005 130 000 000 383			
	General Supplies	01 E 005 130 000 000 401		\$2,000.00 X	
	Food	01 E 005 130 000 000 490		\$1,000.00 X	
	Total Reduction				\$5,200.00
	Target Reduction			\$34,673.60	
	OVERAGE			\$9.40	
	AMOUNT REMAINING TO TARGET			\$0.00	
Curriculum/Pupil Evaluation	Non-Instructional Support	0 E 005 610 000 000 170	0.5	\$75,000.00	
	CONSULTING FEES/FEES FOR SERV	01 E 005 610 000 000 305		\$10,000.00 x	
	TRAVEL-PROF DEVELOPM	01 E 005 610 000 000 367		\$2,500.00 x	
	General Supplies	01 E 005 610 000 000 401		\$1,000.00 x	
	INSTRUCTIONAL SUPPLIES	01 E 005 610 000 000 430		\$4,000.00 x	
	Professional Books	01 E 005 610 000 000 488		\$7,000.00 x	
	Total Reduction				\$99,500.00
	Target Reduction			\$64,433.10	
	OVERAGE			\$35,066.90	
	AMOUNT REMAINING TO TARGET			N/A	
Human Resources	Administration/Supervision	01 E 005 160 000 000 110		\$52,585.00 x	
	Communications Servc	01 E 005 160 000 000 320		\$900.00 x	
	Printing & Binding	01 E 005 160 000 000 383		\$1,250.00 x	
	General Supplies	01 E 005 160 000 000 401		\$1,000.00 x	
	Food	01 E 005 160 000 000 490		\$1,264.00 x	
	Dues - Memberships	01 E 005 160 000 000 820		\$1,500.00 x	
				\$58,499.00	
	Total Reduction				\$58,499.00
	Target Reduction			\$61,251.30	
	OVERAGE			None	
	AMOUNT REMAINING TO TARGET			\$2,752.30	
LTFM	Not part of unreserved General Fund.				
Summer School	Reductions not required due to additional ARP funding				
Staff Development	1 FTE will be covered under the Achievement and Integration				
Special Education	Licensed Classroom Teacher	01-302-407-000-740-140	1	101,250.00	
	Paraprofessional	01 E 303 402 000 740 161	2	\$48,600.00	
	Total Reduction				\$149,850.00
	Target Reduction			\$1,217,688.96	
	OVERAGE			None	
	AMOUNT REMAINING TO TARGET			\$1,067,838.00	

Department	Position/Reduction	Budget Code (s)	FTE/ %	Funding	Total Reduction
Tech Levy	No reductions due to the levy increasing in 2022-2023 Not part of unreserved General Fund.				
Transportation	PURCH PROF-TECH SRVC	03 E 005 760 000 714 311		13,572.50	
	PURCH PROF-TECH SRVC	03 E 005 760 000 720 311		21,716.00	
	PURCH PROF-TECH SRVC	03 E 005 760 000 723 311		20,811.50	
	Contract Transportation	03 E 005 760 000 714 360		95,400.00	
	Contract Transportation	03 E 005 760 000 720 360		231,625.00	
	Total Reduction				\$383,125.00
	Target Reduction			\$338,760.00	
	OVERAGE			\$44,365.00	
	AMOUNT REMAINING TO TARGET			\$0.00	
Title	Budget not Submitted Make sure Title Funds cover costs of program				
Q Comp	Not part of unreserved General Fund. Budget requires reduction to balance.				
		Departments Combined Reduction Totals			\$1,478,704.75
		Sites Combined Reduction Totals			\$3,324,104.00
		Grand Total			\$4,802,808.75

Operating Capital Summary of Revenue, Expenditures and Fund Balance
Fiscal Year 2022-23

		Account Code	FY 2023 Budget	Operating Capital Estimates		
				FY 2024 Forecast	FY 2025 Forecast	FY 2026 Forecast
Beginning Restricted Fund Balance 6/30/2022			\$ 2,190,484	\$ 1,394,234	\$ 613,384	\$ (138,566)
Potential FY 2021 Carryover Funds (see carryover projects below)			125,000	-	-	-
Local Levy		01 R 000 850 112 302 001	972,700	900,000	900,000	900,000
State Aid		01 R 000 000 000 302 211	260,400	250,000	250,000	250,000
Subtotal Operating Capital Revenue			\$ 1,358,100	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
Funds Available			\$ 3,548,584	\$ 2,544,234	\$ 1,763,384	\$ 1,011,434
Department Ongoing Operating Capital Expenses						
Assessment, Eval & Research	Standardized tests, software licenses, technology equipment	01 E 005 711 000 302 406	114,000	114,000	114,000	114,000
Business Services	Skyward Finance System - through December 31, 2022	01 E 005 110 000 302 405	18,400	move to PowerSchool eFinancePLUS		
Business Services	Copier Leases	01 E 005 605 000 302 380	120,000	120,000	120,000	120,000
Communications	Engagement Tool, Website Hosting, Mass Communications	01 E 005 130 000 302 405	57,500	57,500	57,500	57,500
Curriculum & Instruction	Textbook/Curriculum Cycle	01 E 100 201 000 302 460	250,000	400,000	400,000	400,000
Facilities, Safety & Security	Work order and inventory systems, security, contingency	01 E 005 810 000 302 530	169,200	69,200	69,200	69,200
Human Resources	New Hire Equipment and Technology	01 E 005 160 000 302 530	30,000	0	-	-
School Nutrition	Equipment Replacement/Software	01 E 005 770 000 302 405	30,800	30,800	move to School Nutrition	
Technology-Instructional	Instructional software licenses	01 E 005 108 000 302 406	13,500	13,500	13,500	13,500
Technology-Operational	Library management, software licenses, internet, fiber locates, phone, web filtering	01 E 005 108 000 302 305	115,000	115,000	115,000	115,000
Transportation	Routing, mapping, and GPS Software	01 E 005 760 000 302 405	67,500	67,500	67,500	67,500
District Wide Ongoing Capital Expenses						
Affinity/Wordware	Fee payment and school meal payment system	See Affinity Sheet	7,300	7,300	7,300	7,300
PowerSchool	Student Information & Enrollment, learning management, recruit/hire, candidate assessment, professional learning, talent management, data analytics, finance/HR/payroll	See PowerSchool Sheet	278,000	278,000	278,000	278,000
District Wide	Capital Contingency	01 E 005 020 000 302 530	100,000	100,000	100,000	100,000
Site Operating Capital Allocations						
Elementary Instructional	Annual Capital Allocation (enrollment)	See Allocations Sheet	90,450	90,450	90,450	90,450
Secondary Instructional	Annual Capital Allocation (enrollment)	See Allocations Sheet	173,000	173,000	173,000	173,000
High School Athletics	Athletic Uniforms and Equipment	01 E 303 292 000 302 530	30,000	30,000	30,000	30,000
Middle School Athletics	Athletic Uniforms and Equipment	01 E 302 292 000 302 530	10,000	10,000	10,000	10,000
District-Wide Music	Instrument/Equipment Replacement Cycle	01 E XXX 259 000 302 530	79,700	54,600	56,500	50,000
Site Facilities	Annual Capital Allocation (square footage)	See Allocations Sheet	275,000	200,000	200,000	200,000
One-Time Operating Capital Expenses						
Curriculum & Instruction	(Carryover) Textbook/Curriculum Cycle	01 E 100 203 000 302 460	50,000	-	-	-
Communications	(Carryover) Signage and Branding - New Construction	01 E 005 130 000 302 530	50,000	-	-	-
High School Music	(Carryover) Music Allocation	01 E 303 259 000 302 530	25,000			
Subtotal Operating Capital Expenditures			\$ 2,154,350	\$ 1,930,850	\$ 1,901,950	\$ 1,895,450
Ending Restricted Fund Balance			\$ 1,394,234	\$ 613,384	\$ (138,566)	\$ (884,016)

ST. LOUIS PARK PUBLIC SCHOOLS - DISTRICT 283
A DETAILED ANALYSIS OF THE FINAL LEVY BY FUND

GENERAL FUND

				Dollar Change	Percent Change
		Proposed Payable 2022	Final Payable 2021	Payable 2022 to 2021	Payable 2022 to 2021
Referendum levy authority/Local optional	* x	\$ 13,194,156	\$ 12,736,498	\$ 457,658	3.59%
	<i>Prior Year Levy Adjustment</i>	\$ (345,174)	\$ (515,378)	\$ 170,203	
Equity	*	\$ 250,600	\$ 247,730	\$ 2,870	1.16%
	<i>Prior Year Levy Adjustment</i>	\$ (49,308)	\$ (39,415)	\$ (9,893)	
Transition	*	\$ 109,663	\$ 108,407	\$ 1,256	
	<i>Prior Year Levy Adjustment</i>	\$ (4,077)	\$ (3,761)	\$ (316)	
Capital project referendum	x	\$ 3,063,578	\$ 2,893,257	\$ 170,321	5.89%
Operating capital	*	\$ 936,900	\$ 825,133	\$ 111,767	13.55%
	<i>Prior Year Levy Adjustment</i>	\$ 35,728	\$ (784)	\$ 36,512	-4656.77%
Alternative teacher compensation	*	\$ 437,539	\$ 451,583	\$ (14,044)	-3.11%
	<i>Prior Year Levy Adjustment</i>	\$ (32,516)	\$ (3,631)	\$ (28,885)	795.59%
Achievement and integration	*	\$ 254,216	\$ 255,157	\$ (942)	-0.37%
	<i>Prior Year Levy Adjustment</i>	\$ (8,552)	\$ (20,490)	\$ 11,938	-58.26%
Reemployment insurance		\$ 50,000	\$ 60,000	\$ (10,000)	
	<i>Prior Year Levy Adjustment</i>	\$ 15,435	\$ (15,337)	\$ 30,771	-200.64%
Safe schools		\$ 180,432	\$ 178,366	\$ 2,066	1.16%
Safe schools intermediate		\$ 75,180	\$ 74,319	\$ 861	1.16%
	<i>Prior Year Levy Adjustment</i>	\$ (4,310)	\$ (3,707)	\$ (602)	16.25%
Judgment		\$ 64,214	\$ -	\$ 64,214	
Career technical	*	\$ 202,920	\$ 179,753	\$ 23,166	12.89%
	<i>Prior Year Levy Adjustment</i>	\$ (20,691)	\$ (20,691)	\$ -	0.00%
OPEB		\$ 144,950	\$ 167,182	\$ (22,232)	-13.30%
	<i>Prior Year Levy Adjustment</i>	\$ (45,753)	\$ 14,526	\$ (60,279)	-414.97%
Long-term facilities	*	\$ 1,131,799	\$ 1,095,011	\$ 36,788	3.36%
	<i>Prior Year Levy Adjustment</i>	\$ (99,150)	\$ (65,318)	\$ (33,831)	51.79%
Building leases		\$ 682,427	\$ 1,126,737	\$ (444,310)	-39.43%
	<i>Prior Year Levy Adjustment</i>	\$ (36,125)	\$ (19,169)	\$ (16,956)	88.45%
Facility and equipment bond adjust		\$ (68,250)	\$ (68,250)	\$ -	0.00%
TIF Adjustment		\$ (235,075)	\$ (268,445)	\$ 33,369	-12.43%
Abatements	*	\$ 167,295	\$ 189,370	\$ (22,075)	-11.66%
	<i>Prior Year Levy Adjustment</i>	\$ -	\$ 5,215	\$ (5,215)	
GENERAL FUND TOTALS		\$ 20,048,051	\$ 19,563,869	\$ 484,183	2.47%

Note

- ! District must levy the maximum amount for this component
- x Voter-approved
- * Equalized formula; underlevy could result in the loss of state aid

**ST. LOUIS PARK PUBLIC SCHOOLS - DISTRICT 283
A DETAILED ANALYSIS OF THE FINAL LEVY BY FUND**

COMMUNITY SERVICE FUND

		Proposed Payable 2022	Final Payable 2021	Dollar Change Payable 2022 to 2021	Percent Change Payable 2022 to 2021
Community education levy	*	\$ 344,726	\$ 337,479	\$ 7,247	2.15%
Early childhood levy	*	\$ 220,781	\$ 212,500	\$ 8,281	3.90%
<i>Prior Year Levy Adjustment</i>		\$ 1,355	\$ (40)	\$ 1,396	
Home visitation levy	*	\$ 9,984	\$ 9,594	\$ 390	4.06%
<i>Prior Year Levy Adjustment</i>		\$ 110	\$ 100	\$ 10	
School age care	*	\$ 420,000	\$ 420,000	\$ -	0.00%
<i>Prior Year Levy Adjustment</i>		\$ 36,139	\$ 32,607	\$ 3,532	
Adults with disabilities		\$ 7,500	\$ 7,500	\$ -	0.00%
Abatements	*	\$ 6,987	\$ 5,635	\$ 1,352	23.99%
COMMUNITY SERVICE FUND TOTALS		\$ 1,047,583	\$ 1,025,375	\$ 22,207	2.17%

DEBT SERVICE FUND

		Proposed Payable 2022	Final Payable 2021	Dollar Change Payable 2022 to 2021	Percent Change Payable 2022 to 2021
Scheduled Principal and Interest (105%)					
(Voter Approved)	! x	\$ 10,114,054	\$ 10,109,486	\$ 4,568	0.05%
(LTFM/Capital Facilities)	!	\$ 2,857,996	\$ 2,634,503	\$ 223,493	8.48%
Reduction for Debt Excess					
(Voter Approved)	x	\$ (205,688)	\$ (61,043)	\$ (144,645)	-136.96%
(LTFM/Capital Facilities)		\$ (58,123)	\$ (15,908)	\$ (42,215)	-165.38%
Prior Year Levy Adjustments/Abatements					
(Voter Approved)	x	\$ 82,795	\$ 115,716	\$ (32,922)	-28.45%
DEBT SERVICE FUND TOTALS		\$ 12,791,034	\$ 12,782,755	\$ 8,279	0.06%
Levy Grand Total		\$ 33,886,668	\$ 33,371,999	\$ 514,669	1.54%

Notes:

- ! District must levy the maximum amount for this component
- x Voter-approved
- * Equalized formula; underlevy could result in the loss of state aid