

	Financial Management 1500 Highway 36 West Roseville, MN 55113-4266	DISTRICT REVENUES AND EXPENDITURES	ED-00110-33
		BUDGET FOR 2009 - 2010	

Minnesota Statutes, section 123B.10, Subd.1. requires that every school board shall publish the subject data of this report.

District Number 0625	District Name Saint Paul Public Schools					
F U N D	2008-2009 ACTUAL REVENUES AND TRANSFERS IN	2008-2009 ACTUAL EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2009 ACTUAL FUND BALANCE	2009-2010 BUDGET REVENUES AND TRANSFERS IN	2009-2010 BUDGET EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2010 PROJECTED FUND BALANCE
General Unreserved	517,585,520	520,536,518	29,896,802	530,914,448	534,614,448	28,988,256
General Reserved			32,612,404			28,380,928
Food Service	20,846,080	20,288,211	4,629,820	20,610,000	20,698,262	4,141,849
Community Service Unreserved						
Community Service Reserved	26,534,759	26,517,098	2,945,923	21,801,208	22,964,208	981,087
Building Construction	26,280,508	27,343,130	23,511,607	26,200,000	30,200,000	21,300,000
Debt Redemption	43,429,335	55,277,853	23,043,692	34,166,739	33,201,280	1,506,433
Trust						
Internal Service			1,481,987			1,481,987
TOTAL - ALL FUNDS	634,676,202	649,962,810	118,122,235	633,692,395	641,678,198	86,780,540

LONG-TERM DEBT		CURRENT STATUTORY OPERATING DEBT, SHORT-TERM DEBT AND COST PER ADM	
OUTSTANDING JULY 1, 2008	335,326,370	STATUTORY OPERATING DEBT 6/30/09	
PLUS: NEW ISSUES	46,815,609	CERTIFICATES OF INDEBTEDNESS 6/30/09	None
LESS: REDEEMED ISSUES	50,009,551	OTHER SHORT-TERM INDEBTEDNESS OF FUNDS 6/30/09	None
OUTSTANDING JUNE 30, 2009	332,132,428	2008-2009 PUPILS IN AVERAGE DAILY MEMBERSHIP (ADM)	38,465
		2008-2009 OPERATING COST PER ADM	14,318

The complete budget may be inspected upon request to the Superintendent.

Comments:

Data is not audited as of date of publication of report and subject to change.



INSTRUCTIONS FOR FY 2010 BUDGET PUBLICATION BY MINNESOTA SCHOOL DISTRICTS

I. Publication Requirements:

The DISTRICT REVENUES AND EXPENDITURES BUDGET FOR 2009-2010 (Form ED-00110-31E) shall be published by each school district "within one week of the acceptance of the final audit by the board, or November 30, whichever is earlier." "The board must include the budget information ...in the materials provided as a part of its truth in taxation hearing, post the materials in a conspicuous place on the district's official Web site, including a link to the district's school report card on the Department of Education's Web site, and publish a summary of the information and the address of the district's official Web site where the information can be found in a qualified newspaper of general circulation in the district." (Minnesota Statutes, §123B.10, Subd.1.)

DO NOT furnish a copy of the publication or the publication form to the Department of Education.

II. General Comments:

This form can serve as a camera-ready or electronic copy for publication in the district's official newspaper. Comments may be added for clarification of the district's financial condition. Examples of comments include: "Data is unaudited at the time of publication and is subject to change." "Part of the Debt Redemption Fund Balance is required to pay off refunded bonds." "Costs include transportation for charter and nonpublic students who do not attend the districts."

III. Completion of Information for Publication:

- a) Enter the school district's name and number in the areas provided.
- b) Enter whole dollar amounts for each line and column.
- c) Include the reserved and unreserved/undesignated balance sheet accounts for the general and community service funds. Fill in the amounts for all other funds requested.
- d) If your district has an outstanding long-term debt, e.g., general obligation bonds, building bonds, capital notes, energy loans, capital loans, debt service loans, construction loans, or other state loans), enter the total amount in the lines provided in the Long -Term Debt column. Districts without outstanding long-term debts enter "None" on all lines in this section.
- e) Complete each line under the heading "Current Statutory Operating Debt, Short -Term Debt and Cost per Average Daily Membership (ADM)."
 1. Enter the district's Statutory Operating Debt (SOD) calculation as of 6/30/09. This is the amount of unreserved fund balance that is in excess of the -2.50% that defines SOD, not the total unreserved fund balance that was already placed in a prior line.
 2. If the district does not have certificates of indebtedness (aid or tax) as of 6/30/09 enter "None."
 3. If the district does not have Other Short-Term Indebtedness as of 6/30/09, enter "None." Other Short-Term Indebtedness is defined as Warrants and Lines of Credit (Minnesota Statutes, §123B.12) and Reverse Repurchase Agreements (Minnesota Statutes §118A.05). Certificates of Indebtedness plus (+) Other Short-Term Indebtedness should equal the 202 Balance Sheet account code.
 4. Enter the Fiscal Year 2009 pupils in average daily membership (ADM) served. Pupils in average daily membership equal resident average daily membership (plus or minus) open enrollment average daily membership (plus) tuitioned in pupil's average daily membership. Refer to the estimate on page 1 of the Levy Limitation and Certification Report for Payable 2010 for resident ADM served.
 5. The operating cost per ADM is calculated by dividing the 2008-2009 expenditures in the General, Food Service, and Community Service Funds (excluding the expenditures for operating capital, disabled accessibility, and health and safety) by the 2008-2009 pupils in average daily membership served.

