

January 9th, 2024

MOUNDS VIEW PUBLIC SCHOOLS
GENERAL FUND BUDGET ASSUMPTIONS
2024-2025

The following assumptions are based on information taken from the revised budget for the current school year 2023-2024, School Board input and any pertinent legislative actions taken during the 2024 session.

Revenues:

- Fiscal Year 2024-2025 district wide weighted pupil units are projected at **12,156**
- This is based on the October 2023 enrollment counts with adjustments for the natural loss of the 12 grade students, and anticipated kindergarten students.
- Birth data from the MN Department of Health has been used for kindergarten projections.
- Nonresident enrollments options will open for Fiscal Year 2024-2025. Nonresident enrollment will be adjusted at specific grade levels, schools and/or programs where an increase can be accommodated and class ratios still remain within the board approved ranges.

The student counts are as follows:

	Actual 21-22	Actual 22-23	Actual 23-24	Projected 24-25
Total October 1 Enrollment	11,321	11,262	11,118	11,095
Total October 1 Non Resident Enrollment	652	608	632	832
	5.76%	5.40%	5.68%	7.50%

General Education Revenue will be projected as follows:

The basic formula will be projected at **\$7,281** per adjusted pupil unit.

This represents a 2% increase over the fiscal year 2023-2024.

Pupil units will be calculated using a weighting factor of 1.0 for kindergarten, 1.0 for grades 1-6, and 1.2 for grades 7-12.

- The operating referendum, adjusted for inflation, will be projected based on a total of \$1,735.41 per adjusted pupil unit.
- Special education aid will be based on state formula calculations for FY24-25.

Instructional Expenditures:

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

-

Elementary Classrooms:

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

K-1	21-27
2-3	23-29
4-5	25-31

Middle School Classrooms:

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

Core Programs	30
Non-Core Programs	Variable

High School Classrooms:

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

Core Programs	34
Non-Core Programs	Variable

- The Superintendent will have 9 FTE's available for K-12 targeted instructional interventions.
- Compensation for employees will be comparative to mid-range of the comparative market.

Instructional Support Expenditures:

- Compensatory revenue will be distributed based on state formulas.
- Transportation program will maintain walking distances to 2 miles for all school sites. A fee of \$225 per student during the registration timeframe will be required for services within the 2 miles. Families who qualify for free-and-reduced lunch will receive a fee waiver. The family maximum is set at \$500. The transportation fee will be waived for the students attending the Kindergarten centers at Snail Lake and Pike Lake.

- Professional development set aside revenues will be accomplished the same as the current year.
- The high school activities budget will be maintained so that it supports the essential core cost necessary to provide opportunities for student connectedness beyond the school day. Families who qualify for free-and-reduced lunch will receive a fee waiver. The family maximum is set at \$700.
- The base supply allocations will be as follows:
 - Elementary allocation for Kindergarten will be \$93.89 per student
 - Elementary allocation for Grades 1-5 will be \$81.55 per student
 - Middle school allocation for grades 6-8 will be \$107.39 per student
 - Senior high school allocation for grades 9-12 will be \$138.21 per student
- The Superintendent will have \$30,000 in discretionary funds to address developing priorities as the school board directs.

The final version of these assumptions will be brought to the school board for approval at the January 23rd School Board Meeting.

The next budget phase will provide specific allocations to the building Principals, so that they can begin the planning necessary to develop building specific budgets.

These assumptions along with the building specific budgets will result in a final budget that is adopted in June 2024.