



St. Louis Park Public Schools

FY2025 Mid-Year Budget

March 2025

St. Louis Park Public Schools
6300 Walker St. | St. Louis Park, MN 55426
Phone: (952) 928-6000



March 2025

To: Dr. Carlondrea Hines
 From: The Business Office
 Re: 2024-25 General Fund Mid-Year Budget Update

Below you will find information regarding the General Fund mid-year budget update for the 2024-25 fiscal year (FY2025). We appreciate the collaboration with our budget managers to prepare this balanced budget.

General Fund

The budget, as presented at the March 11, 2025 school board study session, results in a FY2025 estimated year-end unreserved General Fund balance of \$5,614,268 (8.20%). This fund balance is a slight increase of \$189,972.39 from the original FY2025 budget. This fund balance is in line with the board approved budget assumptions for FY2025 (8%). At this point, we believe this is a realistic picture of the budget as we:

- incorporate the impact of enrollment and special education revenue increases;
- incorporate actual staffing costs and revised projections in other budget areas;
- work with our transportation providers to contain rapidly growing costs;
- work with all budget managers to monitor and contain spending; and
- study cost drivers and make a plan to grow fund balance in the coming years, as recommended by the FAC.

Revenue Budget Summary

Revenue Source	FY2025 Mid-Year	FY2025 Original	Budget Change	
Property Taxes	23,527,000	23,502,000	25,000	0.11%
State Aid	55,878,200	53,456,000	2,422,200	4.53%
Federal Revenue	2,265,700	2,297,000	-31,300	-1.36%
Other	1,151,800	740,000	411,800	55.65%
Total	82,822,700	79,995,000	2,827,700	3.53%

Expenditure Budget Summary

Expenditure Category	FY2025 Mid-Year	FY2025 Original	Budget Change	
Salaries	47,283,000	45,279,500	2,003,500	4.42%
Benefits	18,001,700	17,453,600	548,100	3.14%
Purchased Services	14,131,500	13,627,500	504,000	3.70%
Supplies & Materials	2,749,200	3,403,650	-654,450	-19.23%
Equipment, Building, Other	1,941,900	2,052,400	-110,500	-5.38%
Total	84,107,300	81,816,650	2,290,650	2.80%

Next Steps

Following School Board approval, the mid-year budget book will be posted online in the coming days.

ST. LOUIS PARK PUBLIC SCHOOLS					
PROJECTED FUND BALANCES THROUGH JUNE 30, 2025					
FUND DESCRIPTION	6/30/2024 Actual Balance	2024-25 REVISED Budget Revenue	2024-25 REVISED Budget Expenditures	Transfers	6/30/2025 REVISED Budget Balance
GENERAL FUND					
Unassigned (Balance Sheet 422)	5,285,046	66,071,100	66,157,200	(392,223)	5,591,168
School Store	-	40,000	16,900		23,100
Federal Funding		2,265,700	2,265,700		-
Assigned (Balance Sheet 462)					
Donations/Gifts/Local Grants (CRS 6xx)	-	70,800	70,800		-
Severance Payments (Object 191)	1,076,578	-	400,000		676,578
Non-Spendable (Prepaid/Inventory) - Balance Sheet 460	502,162	-	-	502,162	-
Restricted					
Student Activities (Fund 50)	110,437	-	-		110,437
Staff Development (FIN 306-308,316-obj 195/295)	-	695,500	695,500		-
Capital Projects (Technology) Levy (Fund 16/FIN 795)	1,905,726	3,947,000	4,185,700		1,667,026
Literacy Incentive Aid (FIN 312)	-	223,200	223,200		-
Am Indian Ed Aid (FIN 320)	-	-	-		-
Operating Capital (FIN 302)	1,262,687	1,343,400	1,662,900		943,187
Lease Levy (FIN 389) - should match 570 & 571 object					
Learning & Development (FIN 320)	-	996,100	996,100		-
Area Learning Center (FIN 303)	0	-	-		0
ATPPS (FIN 335)	(109,940)	1,131,600	1,131,600	(109,940)	(0)
Gifted & Talented (FIN 388)	0	62,100	62,100		0
EL Revenue (FIN 339) - 25% of expenditures subsidy in FY2027	-	-	-		-
Basic Skills (FIN 317)	-	3,230,900	3,230,900		-
School Library Aid (FIN 343)	-	79,100	79,100		-
Achievement & Integration (FIN 313)	0	849,400	849,400		0
Safe Schools (FIN 342)	0	245,000	245,000		-
Read Act Literacy Incentive Aid (FIN 356)		173,600	173,600		
Teacher Read Act Training (FIN 357)		156,800	156,800		
Long Term Facilities Maintenance (Exp PRG 865, 866, 867/Rev FIN 347)	1,634,998	1,079,000	1,342,400		1,371,598
Student Support Personnel Aid (FIN 373)	-	83,900	83,900		-
Medical Assistance (FIN 372)	-	50,000	50,000		-
Paraprofessional Training (FIN 314) - PRG 640		28,500	28,500		
TOTAL GENERAL FUND	11,667,694	82,822,700	84,107,300	0	10,383,094
Unassigned FB + assigned for subsequent years budget - % of expenditures	8.27%	104.26%	105.35%		8.20%
SCHOOL NUTRITION					
Restricted Reserve	820,282	2,501,000	2,794,000		527,282
Non-spendable (Inventory/Prepaid)	34,326	-	-		34,326
TOTAL SCHOOL NUTRITION FUND	854,608	2,501,000	2,794,000	-	561,608
COMMUNITY SERVICE					
Non-spendable (Inventory/Prepaid)-Balance Sheet 460	1,080				1,080
Restricted/Reserved Community Education-Balance Sheet 431					
Community Education	522,161	5,393,300	5,175,800		739,661
Disabilities Levy (FIN 798)	519,911	458,000	498,000		7,541
ECFE (FIN 325/328)-Balance Sheet 432	2,941	613,300	560,800		185,441
School Readiness (FIN 344/337/338)- sunsets 6/30/2025	90,102	235,600	235,600		90,102
Adult Basic Education (FIN 322)-Balance Sheet 447	465	-	-		72,465
Restricted (Balance Sheet 464)					
Pathways I and II (FIN 337/338)					
Non-Public (FIN 350,351,353); must use program 193/211	179,454	740,000	740,000		179,454
LCTS (FIN 799)	252,173	101,900	186,000		168,073
EC Screening (FIN 354)	(29,260)	21,700	69,300		(76,860)
CCDBG (FIN 699)	-	-	-		-
TOTAL COMMUNITY SERVICE FUND	1,274,657	7,557,800	7,465,500	-	1,366,957
DEBT SERVICE					
Regular	3,451,037	19,171,000	18,783,000		3,839,037
TOTAL DEBT SERVICE FUND	3,451,037	19,171,000	18,783,000	-	3,839,037
BUILDING CONSTRUCTION					
Voter Approved Bond Projects	89,211,516	-	-		89,211,516
LTFM Construction Bonds	-	-	-		-
TOTAL BUILDING CONSTRUCTION	89,211,516	-	-	-	89,211,516
INTERNAL SERVICE					
Self Funded Dental (Fund 20)	428,628	-	-		428,628
Self Funded Medical (Fund 21)	3,467,325	-	-		3,467,325
TOTAL INTERNAL SERVICE	3,895,952	-	-	-	3,895,952
TRUST AND AGENCY (25)					
OPEB Trust	(2,949,725)	-	-		(2,949,725)
TOTAL TRUST AND AGENCY	(2,949,725)	-	-	-	(2,949,725)
CUSTODIAL (18)					
Scholarship	121,695	-	-		121,695
TOTAL CUSTODIAL	121,695	-	-	-	121,695
GRAND TOTAL ALL FUNDS	107,527,434	112,052,500	113,149,800	0	106,430,134

School Nutrition & Community Service Funds not yet updated.

Not Budgeted

Introductory Section

Budget Assumptions - mid year assumption changes noted below

The **Budget Assumptions** are an important starting point in budget preparation. These assumptions were created in collaboration with the Finance Advisory Committee. Budget assumptions approved by the School Board at its April 30, 2024 meeting are as follows:

1. Estimated Enrollment

- Kindergarten through 12th grade estimated enrollment of ~~4,212~~ **4,355** (includes ~~309~~ **334** kindergarten students), which is a ~~decline of 83 students~~ **an increase of 143 students over budget** overall using a seven year weighted ratio model.

2. Classroom Teacher Staffing

- Class size guidelines are consistent with FY2024 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

- Student activity fees - no change (see informational section)
- High School club fees - no change
- High School parking fees - no change (\$50 per semester)

4. **State General Funding** - Formula increase of 2% for FY2025; \$7,281 per adjusted pupil unit.

5. **Fund Balance** - *Minimum* General Fund balance maintained above 6% per School Board policy with the goal of 8%; budget presented with a ~~7.56%~~ **8.20%** balance

6. **Purchased Services** - ~~Market increase in transportation, utilities and property/liability insurance~~ **Estimated costs through the end of the year based upon current patterns for substitutes, utilities, and transportation.**

7. **Salary/Benefits** - ~~Known increases for settled employee contracts and open employment contract reflect historical patterns~~ **Known salary and benefits for contracted employees and estimated costs for additional time for overtime, professional development, and additional time.**

8. **Contingency** General Fund contingencies: ~~\$200,000 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~~ **Contingency removed in the mid-year budget update.**

REVENUE ASSUMPTIONS**GENERAL FUND**

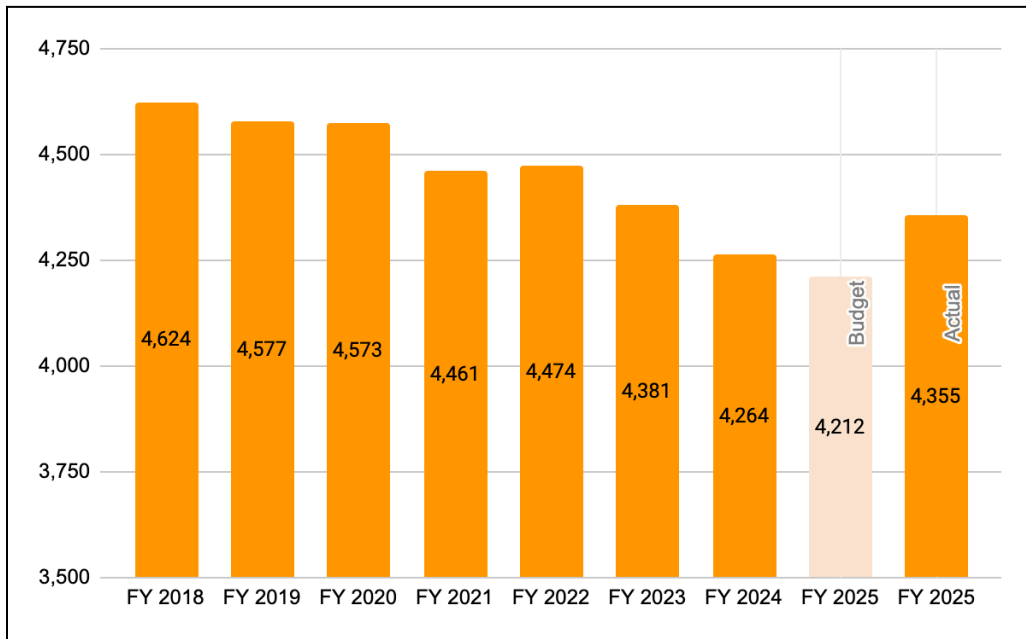
General Fund revenue is projected to increase by \$2,827,700 or 3.53% from the original FY2025 budget. The breakdown of the revenue within the general fund by source is as follows:

Revenue Source	FY2025 Mid-Year	FY2025 Original	Budget Change	
Property Taxes	23,527,000	23,502,000	25,000	0.11%
State Aid	55,878,200	53,456,000	2,422,200	4.53%
Federal Revenue	2,265,700	2,297,000	-31,300	-1.36%
Other	1,151,800	740,000	411,800	55.65%
Total	82,822,700	79,995,000	2,827,700	3.53%

1. **State Revenue** serves as the district's primary funding source, comprising 67% of the General Fund revenue. State Aid is budgeted to increase by \$2,422,200 or 4.53% versus the original FY2025 budget.

Revenue Source	FY2025 Mid-Year	FY2025 Original	Budget Change		Notes
General Education Aid	39,635,700	38,514,000	1,121,700	2.91%	Enrollment Increase
Other State Sources	2,242,500	1,942,000	300,500	15.47%	READ Act Funding
Special Education Aid	14,000,000	13,000,000	1,000,000	7.69%	Increased Costs in FY2024
Total	55,878,200	53,456,000	2,422,200	4.53%	

The majority of the State Aid category is General Education Aid which is currently \$7,281 per adjusted pupil unit, which has not changed from the original budget. This category of aid was increased due to the increase in enrollment



The remainder of the 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 vast majority of the remainder of the state aid increase, going up by \$1 million from the original FY2025 budget. This category has increased dramatically in recent years due to an increase in this formula made during the 2023 legislative session and due to increasing costs for special education, particularly for special education, homeless and foster care transportation. The mid year budget reflects current estimates for special education aid prorated at 95%.

Changes to “Other State Sources” revenue included in the FY2025 mid-year budget:

READ Act Literacy Support - NEW	\$174,000
Paraprofessional READ Act Training - NEW	\$27,000
Teacher Compensation READ Act Training - NEW	\$150,000
Indian Education Aid - removed from budget	(\$43,000)
Other misc categories	(\$8,000)

2. Property Tax Revenue

Property tax revenue was adjusted slightly for a change in County Apportionment, which is offset within state aid.

3. Federal Sources

Federal revenue makes up about 2.7% of the general fund revenue. The budget was updated to reflect current estimates for FY2025 revenue.

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

Revenue in this category is budgeted to increase from the original FY2025 budget by \$411,800, or 55.65%. This is a small category that is generally budgeted very conservatively. Based upon current known estimates, the mid year budget was adjusted as follows:

Revenue Source	FY2025 Mid-Year	FY2025 Original	Budget Change		Notes
Tuition	50,000	0	50,000	N/A	Not originally in Budget
Fees & Admissions	531,000	440,000	91,000	20.68%	Estimated Activity
Interest	500,000	300,000	200,000	66.67%	Estimated Activity
Gifts	70,800	0	70,800	N/A	Budgeted as Received
Total	1,151,800	740,000	411,800	55.65%	

EXPENDITURE ASSUMPTIONS

GENERAL FUND

General Fund expenditures are projected to increase by \$2,290,650 or 2.80% from the original FY2025 budget. The breakdown of the expenditures within the general fund by object is as follows:

Expenditure Category	FY2025 Mid-Year	FY2025 Original	Budget Change	
Salaries	47,283,000	45,279,500	2,003,500	4.42%
Benefits	18,001,700	17,453,600	548,100	3.14%
Purchased Services	14,131,500	13,627,500	504,000	3.70%
Supplies & Materials	2,749,200	3,403,650	-654,450	-19.23%
Equipment, Building, Other	1,941,900	2,052,400	-110,500	-5.38%
Total	84,107,300	81,816,650	2,290,650	2.80%

The majority of the increase is in salary and benefits. The mid-year budget reflects corrections to estimates and current salary and benefit placement for staff.



St. Louis Park Public Schools

FY 2025 Mid Year Budget Financial Section

General Fund Revenue by UFARS Source Dimension

The source dimension identifies the origin of revenues received (Minn. Stat. 123B.75 [2023]). A specific source code is required for all revenues received and thus "000" may not be used. When source account codes are used only with specific funds, the funds are noted in the title of the account. Otherwise, any appropriate fund is to be used.

UFARS SRC Code		Budget	Actual			
Department/Site	SRC	Mid-Year FY2025	FY2024	FY2025 Mid-year vs. FY2024 Actual		FY2023
Local Revenue			001-099			
State Revenue			200-399			
Federal Revenue received via MDE			400-499			
Federal Revenue received directly			500-599			
Local sales, insurance recovery and judgments			601-629			
Sale of bonds and loans			631-640			
Incoming transfers from Other Funds			649-699			
Property Tax Levy	R001	23,092,000	21,158,408.30	1,933,591.70	9.14%	20,393,356.03
Tif Payment	R004	0	0.00	0.00	0.00%	723,713.65
Fiscal Disparities	R009	0	1,410,406.00	-1,410,406.00	0.00%	0.00
County Apportionment	R010	435,000	433,190.00	1,810.00	0.42%	422,786.30
Miscel County Tax Revenue	R019	0	29,075.00	-29,075.00	0.00%	75,957.00
From Mn Schl Distric	R021	50,000	78,959.04	-28,959.04	-36.68%	150,063.15
Fees From Patrons	R050	350,000	396,814.78	-46,814.78	-11.80%	366,959.97
Admissions & Stu Aty	R060	70,000	96,110.47	-26,110.47	-27.17%	92,376.06
Medical	R071	50,000	73,766.17	-23,766.17	-32.22%	86,289.82
Interest Earnings	R092	500,000	871,233.33	-371,233.33	-42.61%	488,718.79
Rent	R093	21,000	23,595.00	-2,595.00	-11.00%	19,965.00
Gifts & Bequests	R096	70,800	122,524.76	-51,724.76	-42.22%	157,194.19
Misc Rev From Local Sourc	R099	0	361,199.83	-361,199.83	-100.00%	342,418.49
Endowment Fund Appor	R201	289,000	275,925.06	13,074.94	4.74%	206,223.15
General Education Aid	R211	39,346,700	38,641,891.09	704,808.91	1.82%	36,268,449.63
Literacy Incentive Aid	R212	0	0.00	0.00	0.00%	225,901.88
Shared Time Found Ad	R213	4,000	3,706.02	293.98	7.93%	7,333.52
Abatement Aid	R227	14,200	5,615.13	8,584.87	152.89%	8,124.77
State Aids-Grants	R300	2,068,600	1,635,963.87	432,636.13	26.45%	1,136,754.91
Special Education Aid	R360	14,000,000	11,035,494.85	2,964,505.15	26.86%	8,905,346.71
Summer Hrly Unemploy	R369	147,700	138,588.00	9,112.00	6.57%	0.00
Other Revenue From Mde	R370	8,000	27,284.11	-19,284.11	0.00%	130,283.13
Tra/Pera Special Funding	R397	0	198,127.00	-198,127.00	0.00%	260,960.00
Federal Aid-Grants	R400	2,177,600	2,289,444.44	-111,844.44	-4.89%	3,044,130.68
Federal Aid-Local Agency	R405	56,500	53,621.02	2,878.98	5.37%	149,546.62

General Fund Revenue by UFARS Source Dimension

The source dimension identifies the origin of revenues received (Minn. Stat. 123B.75 [2023]). A specific source code is required for all revenues received and thus "000" may not be used. When source account codes are used only with specific funds, the funds are noted in the title of the account. Otherwise, any appropriate fund is to be used.

Local Revenue		001-099				
State Revenue		200-399				
Federal Revenue received via MDE		400-499				
Federal Revenue received directly		500-599				
Local sales, insurance recovery and judgments		601-629				
Sale of bonds and loans		631-640				
Incoming transfers from Other Funds		649-699				
UFARS SRC Code		Budget	Actual			
Department/Site	SRC	Mid-Year FY2025	FY2024	FY2025 Mid-year vs. FY2024 Actual		FY2023
Federal Aids-Grants	R500	31,600	36,171.70	-4,571.70	-12.64%	29,623.30
Sale Of Mat'L For Revenue	R620	40,000	36,356.73	3,643.27	10.02%	29,944.69
Sale Of Equipment	R624	0	705.00	-705.00	-100.00%	68,767.50
Insurance Recovery	R625	0	7,624.75	-7,624.75	-100.00%	0.00
Total		82,822,700.00	79,441,801.45	3,380,898.55	4.26%	73,791,188.94

General Fund Revenue by UFARS Finance Dimension

The finance dimension is generally used to record revenues and expenditures that relate to an activity funded with a categorical aid or levy, or relate to a restricted/reserved fund balance. The finance dimension is also that segment of the total Uniform Financial Accounting and Reporting Standards (UFARS) account structure used to define specific local, federal or state projects (e.g., food service meal programs and transportation categories).

Districtwide	000
Federally Supported Sources	140-176
State Supported Programs	302-399
Federal Program Aid Received Through Department of Education for Formula Grants	401-499 & 601-699
Federal Aid Received Directly from Federal Sources	501-599
Child Nutrition	701-710
Transportation	711-739
Special Education	740-760
State Placement	761-770
Levy Supported Programs	771-799
Career and Technical Education and Federally Funded Competitive Grants	801-899 & 901-999

UFARS FIN Code		Budget		Actual		
Department/Site	FIN	Mid-Year FY2025	FY2024	FY2025 Mid-year vs. FY2024 Actual		FY2023
General	000	51,457,800	50,592,513.47	865,286.53	1.71%	49,252,263.27
Arp - Idea Part B	140	0	0.00	0.00	0.00%	230,731.73
ARP - IDEA Sec 611	141	0	0.00	0.00	0.00%	26,566.47
Arp Summer Academic	150	0	0.00	0.00	0.00%	75,173.85
Esser 90% Formula	151	0	0.00	0.00	0.00%	13,403.42
Esser 9.5% Grant	152	0	0.00	0.00	0.00%	2,728.41
Geer Funds	153	0	0.00	0.00	0.00%	2,543.98
ARP - Homeless II	159	0	30,674.23	-30,674.23	-100.00%	0.00
Esser Iii - 90%	160	0	4,523.00	-4,523.00	-100.00%	0.00
Esser Iii Learning Loss	161	0	1,130.79	-1,130.79	-100.00%	0.00
Expanded Summer Learning	163	0	0.00	0.00	0.00%	308,129.11
Mn Covid Testing	170	0	0.00	0.00	0.00%	109,989.81
Other Cares Act Funding	174	0	783.29	-783.29	-100.00%	0.00
Extracurricular Activitie	301	0	43,249.18	-43,249.18	-100.00%	85,349.32
Operating Capital	302	1,343,400	1,608,212.26	-264,812.26	-16.47%	1,833,332.77
Area Learning Center	303	0	251,040.02	-251,040.02	-100.00%	170,700.00
Literacy Incentive Aid	312	223,200	231,110.43	-7,910.43	-3.42%	0.00
Achievement & Integration	313	849,400	813,353.39	36,046.61	4.43%	886,536.88
Paraprofessional Training	314	28,500	28,547.85	-47.85	-0.17%	0.00
Ge Rev For Staff Developm	316	695,500	676,720.95	18,779.05	2.78%	657,524.81
Basic Skills	317	3,230,900	3,165,313.73	65,586.27	2.07%	1,613,679.16
Indian Ed Aid	320	0	0.00	0.00	#DIV/0!	16,339.61
Learning /Dev	330	996,100	972,178.53	23,921.47	2.46%	967,104.78
Q Comp Alternative Compen	335	1,131,600	1,191,529.88	-59,929.88	-5.03%	1,179,251.01
English Learner	339	0	188,808.40	-188,808.40	-100.00%	0.00
Safe Schools Levy	342	245,000	239,809.14	5,190.86	2.16%	251,302.00
School Library Aid	343	79,100	78,986.60	113.40	0.14%	0.00
Physical Hazard Control	347	1,079,000	1,024,183.06	54,816.94	5.35%	1,032,649.00

General Fund Revenue by UFARS Finance Dimension

The finance dimension is generally used to record revenues and expenditures that relate to an activity funded with a categorical aid or levy, or relate to a restricted/reserved fund balance. The finance dimension is also that segment of the total Uniform Financial Accounting and Reporting Standards (UFARS) account structure used to define specific local, federal or state projects (e.g., food service meal programs and transportation categories).

Districtwide	000
Federally Supported Sources	140-176
State Supported Programs	302-399
Federal Program Aid Received Through Department of Education for Formula Grants	401-499 & 601-699
Federal Aid Received Directly from Federal Sources	501-599
Child Nutrition	701-710
Transportation	711-739
Special Education	740-760
State Placement	761-770
Levy Supported Programs	771-799
Career and Technical Education and Federally Funded Competitive Grants	801-899 & 901-999

UFARS FIN Code		Budget		Actual		
Department/Site	FIN	Mid-Year FY2025	FY2024	FY2025 Mid-year vs. FY2024 Actual		FY2023
Literacy Aid	356	173,600	0.00	173,600.00	0.00%	0.00
Teacher Comp for READ Act	357	156,800	0.00	156,800.00	0.00%	0.00
Medical Assistance	372	50,000	73,766.17	-23,766.17	-32.22%	86,289.82
Student Supp Personnel Aid	373	83,900	58,541.64	25,358.36	43.32%	0.00
Student Sup Per Coop/Int	374	0	40,000.00	-40,000.00	-100.00%	0.00
Gifted & Talented	388	62,100	61,623.51	476.49	0.77%	62,274.72
Title I	401	720,400	640,200.90	80,199.10	12.53%	635,746.46
Title II	414	70,600	119,573.27	-48,973.27	-40.96%	128,297.19
Title III - Part A-Ela	417	53,700	52,077.27	1,622.73	3.12%	76,362.35
Idea Part B Section 611	419	1,183,000	1,260,777.55	-77,777.55	-6.17%	1,091,175.35
Idea Part B Section 619	420	72,100	43,510.37	28,589.63	65.71%	42,672.73
Idea Part C Birth-2	422	17,500	42,920.12	-25,420.12	-59.23%	67,891.77
Ceis	425	2,600	23,411.28	-20,811.28	-88.89%	154,816.61
Ceis Mandatory	429	0	0.00	0.00	#DIV/0!	0.00
Title IV	433	46,800	63,770.66	-16,970.66	-26.61%	37,625.24
Misc Mde	499	10,900	6,875.00	4,025.00	58.55%	139,119.83
Indian Elem & Sec School Assist	510	31,600	36,171.70	-4,571.70	-12.64%	29,623.30
Perkins Sub Award	628	53,800	52,837.73	962.27	1.82%	69,751.73
Title IV	633	0	0.00	0.00	0.00%	951.12
Perkins Reserve	675	2,700	0.00	2,700.00	0.00%	4,823.20
Integ/Desegregation Progr	714	663,800	578,434.57	85,365.43	14.76%	291,167.03
Regular To-From	720	60,300	50,091.13	10,208.87	20.38%	188,376.39
Special Education	740	14,000,000	11,035,494.85	2,964,505.15	26.86%	8,905,346.71
Levy Capital Projects	795	3,947,000	3,589,300.40	357,699.60	9.97%	3,063,578.00
Early Retirement Hlth Ins	797	0	209,095.26	-209,095.26	-100.00%	0.00
Career And Technical	830	0	260,659.87	-260,659.87	-100.00%	0.00
Total		82,822,700	79,441,801.45	3,380,898.55	4.26%	73,791,188.94

General Fund Expenditures by UFARS Organization/Site Dimension

The organization/site dimension is a three-digit number that is the portion of the total account code which makes it possible, at the local level, to identify expenditures and revenues by a specific budgeted learning site or districtwide. A budgeted learning site is an organizational unit where students attend. It is established for a specific purpose and registered with the Minnesota Department of Education (MDE). A typical budgeted learning site is an elementary, middle or secondary school (whether or not it is in a separate building) or a budgeted learning site that is located in several buildings and is identified in the Minnesota Automated Reporting Student System (MARSS) and Staff Automated Reporting (STAR) systems.

Each school district must use the same numbers in the Uniform Financial Accounting and Reporting Standards (UFARS) reporting system as they use in MARSS and STAR. In MARSS, the school number is used to link school file records with student file records for the purpose of calculating Average Daily Membership (ADM) and assigning fall enrollment counts to a school. The three-digit numbers registered with MDE are the official identification of the learning sites within a district. For state reporting purposes, the K-12 learning sites used for MARSS and STAR reporting must be used in the organization/site dimension. However, MARSS and STAR learning sites may be grouped into "budgeted learning sites."

UFARS ORG Code		Budget	Actual			
Department/Site	ORG	Mid-Year FY2025	FY2024	Change		FY2023
Districtwide	005	23,838,400	22,756,631.95	1,081,768.05	4.75%	19,696,421.24
Elementary Services	100	4,865,700	3,408,166.92	1,457,533.08	42.77%	3,425,470.66
Aquila Elementary	101	6,984,500	6,938,421.33	46,078.67	0.66%	6,494,079.82
Cedar Manor	103	0	0.00	0.00	0.00%	648.28
Lenox	105	104,500	95,987.83	8,512.17	8.87%	113,724.07
Peter Hobart Elementary	106	6,309,200	6,382,867.94	-73,667.94	-1.15%	5,831,657.08
Susan Lindgren Elementary	107	6,264,400	5,477,440.61	786,959.39	14.37%	5,575,170.65
Park Spanish Immersion	108	5,826,500	4,940,377.22	886,122.78	17.94%	5,505,174.59
Summer School K-5	199	126,500	225,845.95	-99,345.95	-43.99%	254,984.73
Elementary/Secondary Serv	200	2,772,700	2,682,945.52	89,754.48	3.35%	2,889,583.46
Out-Of-Dist Elem/Sec Serv	201	154,800	144,703.06	10,096.94	6.98%	170,784.59
Summer School 6-8	299	81,800	115,356.31	-33,556.31	-29.09%	117,260.79
Secondary Services	300	390,300	352,746.37	37,553.63	10.65%	347,059.18
Central Community Center	301	358,400	426,452.02	-68,052.02	-15.96%	624,732.49
Slp Middle School	302	10,167,800	9,931,388.68	236,411.32	2.38%	10,018,559.99
Slp High School	303	13,910,800	13,655,552.32	255,247.68	1.87%	13,940,192.43
Park Virtual	304	62,200	60,539.15	1,660.85	2.74%	0.00
Summer School 9-12	399	0	17,372.50	-17,372.50	-100.00%	0.00
Community Education Serv	500	0	1,840.00	-1,840.00	-100.00%	21,279.01
Benilde-St Margarets	701	18,400	24,397.66	-5,997.66	-24.58%	22,682.74
Holy Family Academy	703	400	3,932.90	-3,532.90	-89.83%	16,818.23
Torah Academy	705	2,300	2,630.00	-330.00	-12.55%	6,831.00
Minneapolis Jewish Day	708	0	4,060.00	-4,060.00	-100.00%	6,405.00
Arete Academy	715	0	1,128.94	-1,128.94	-100.00%	1,857.58
ECSE	756	2,200	3,693.35	-1,493.35	-40.43%	900.00
Tuition Billing	998	1,865,500	2,178,018.38	-312,518.38	-14.35%	1,770,697.33
Total		84,107,300	79,832,496.91	4,274,803.09	5.35%	76,852,974.94

General Fund Expenditures by UFARS Program Dimension

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Administration	010-099
District Support Services	100-199
Elementary and Secondary Regular Instruction	200-299
Vocational Education Instruciton	300-399
Special Education Instruciton	400-499
Community Education and Services	500-599
Instructional Support Servises	600-699
Pupil Support Services	700-799
Sites and Buildings	800-899
Fiscal and Other Fixed-Cost Programs	900-999

UFARS PRG Code		Budget		Actual		
Program	PRG	Mid-Year FY2025	FY2024	Change		FY2023
School Board	010	71,900	86,616.72	-14,716.72	-16.99%	49,225.13
Superintendent Office	020	777,900	626,000.13	151,899.87	24.27%	431,466.04
School Administration	050	2,596,200	2,397,264.73	198,935.27	8.30%	2,354,197.32
Administrative Technology	108	3,459,300	3,285,105.31	174,194.69	5.30%	3,084,348.24
Business Services	110	950,200	1,046,362.52	-96,162.52	-9.19%	1,098,945.85
Community Relations	130	229,600	307,044.20	-77,444.20	-25.22%	336,117.60
Data Processing	140	1,400	23,956.81	-22,556.81	-94.16%	28,836.74
Legal Services	150	52,200	149,174.42	-96,974.42	-65.01%	78,771.37
Human Resources	160	830,400	865,614.34	-35,214.34	-4.07%	1,058,820.57
Benefits Administration	170	0	0.00	0.00	0.00%	5,585.25
Education - Kindergarten	201	1,598,500	942,388.45	656,111.55	69.62%	2,132,093.01
Elementary Targeted Serv	202	0	24,986.08	-24,986.08	-100.00%	80,643.88
Elementary Education	203	14,590,700	12,647,739.93	1,942,960.07	15.36%	13,484,868.50
Title Ii, Part A	204	20,800	119,573.27	-98,773.27	-82.60%	128,297.19
Title Iii, Part A	205	44,500	52,077.27	-7,577.27	-14.55%	76,362.35
Title Iv	206	2,000	63,770.66	-61,770.66	-96.86%	38,576.36
Education - Secondary	211	2,608,800	2,001,575.78	607,224.22	30.34%	2,096,150.70
Art	212	683,100	622,808.88	60,291.12	9.68%	620,214.61
International Baccalaurea	214	64,200	62,911.34	1,288.66	2.05%	119,550.21
Educationally Disadvantag	216	599,000	640,200.90	-41,200.90	-6.44%	635,746.46
Gifted & Talented	218	0	120,788.42	-120,788.42	-100.00%	62,274.72
English Learner	219	1,028,500	962,055.72	66,444.28	6.91%	973,643.85

General Fund Expenditures by UFARS Program Dimension

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Pupil Support Services	700-799
Sites and Buildings	800-899
Fiscal and Other Fixed-Cost Programs	900-999

UFARS PRG Code		Budget		Actual		
Program	PRG	Mid-Year FY2025	FY2024	Change		FY2023
English - Language Arts	220	2,197,400	2,183,162.80	14,237.20	0.65%	2,006,786.40
Foreign Language	230	1,513,800	1,430,100.91	83,699.09	5.85%	1,504,052.54
Physical Education	240	1,575,100	1,594,947.13	-19,847.13	-1.24%	1,451,466.36
Health	241	0	810.10	-810.10	-100.00%	1,879.79
Industrial Education	255	6,300	5,017.94	1,282.06	25.55%	9,502.45
Mathematics	256	2,064,800	2,023,706.66	41,093.34	2.03%	2,153,174.20
Music - Vocal	258	488,300	355,028.82	133,271.18	37.54%	379,923.70
Music - Instrumental	259	759,000	747,710.60	11,289.40	1.51%	691,904.03
Natural Sciences	260	1,955,100	2,042,764.66	-87,664.66	-4.29%	2,142,495.69
Music	261	0	240.00	-240.00	-100.00%	480.00
Social Sciences	270	1,899,500	1,765,645.38	133,854.62	7.58%	1,796,059.02
Remedial Reading/Lang Arts	271	0	2,405,756.47	-2,405,756.47	-100.00%	0.00
Elementary Individual Instruc	276	0	0.00	0.00	0.00%	220,605.41
Individualized Instruct	277	0	0.00	0.00	0.00%	2,054.37
Ninth Grade Block Program	281	300	0.00	300.00	100.00%	-85.00
Co-Curricular Activities	291	116,500	152,050.24	-35,550.24	-23.38%	162,081.97
Boys / Girls Athletics	292	709,300	559,929.60	149,370.40	26.68%	541,686.16
Boys Athletics	294	433,200	534,612.26	-101,412.26	-18.97%	468,306.01
Girls Athletics	296	362,500	464,514.30	-102,014.30	-21.96%	395,209.37
Extra-Curricular Activiti	298	0	102,802.71	-102,802.71	-100.00%	91,497.87
Health Science Tech	321	10,000	94,751.23	-84,751.23	-89.45%	45,596.35

General Fund Expenditures by UFARS Program Dimension

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Pupil Support Services	700-799
Sites and Buildings	800-899
Fiscal and Other Fixed-Cost Programs	900-999

UFARS PRG Code		Budget		Actual		
Program	PRG	Mid-Year FY2025	FY2024	Change		FY2023
Business & Office Ed	341	311,000	368,190.61	-57,190.61	-15.53%	312,870.80
Trade & Industry School T	361	143,800	229,569.10	-85,769.10	-37.36%	145,374.74
Special Needs	380	32,900	80,053.59	-47,153.59	-58.90%	23,422.44
Career & Technical Educat	399	41,900	224,676.29	-182,776.29	-81.35%	85,079.83
General Special Education	400	100	72,059.99	-71,959.99	-99.86%	427,486.68
Speech / Language Impaire	401	1,055,400	805,199.99	250,200.01	31.07%	742,244.14
Mild-Moderate Mentally Di	402	1,608,900	1,526,368.28	82,531.72	5.41%	1,557,197.95
Moderate-Severe Mentally	403	342,800	327,921.85	14,878.15	4.54%	421,559.62
Physically Impaired	404	0	19,269.68	-19,269.68	-100.00%	30,110.12
Deaf / Hard Of Hearing	405	0	82,123.21	-82,123.21	-100.00%	78,311.79
Visually Impaired	406	0	7,408.99	-7,408.99	-100.00%	7,654.04
Specific Learning Disabil	407	1,803,000	1,346,796.03	456,203.97	33.87%	1,483,919.66
Emotional/Behavioral Diso	408	1,953,900	2,147,194.26	-193,294.26	-9.00%	1,629,832.30
Ed Disadv-F96/Oth Hlth Im	410	507,000	202,737.80	304,262.20	150.08%	94,969.49
Autistic	411	890,300	913,244.26	-22,944.26	-2.51%	672,317.63
Early Childhood Special E	412	2,741,200	2,450,287.64	290,912.36	11.87%	2,317,552.67
Severely Multiply Impaired	416	6,800	44,670.16	-37,870.16	-84.78%	0.00
Special Education - Gener	420	3,520,700	3,382,740.99	137,959.01	4.08%	3,157,690.95
Students Without Disabili	422	1,759,500	1,227,933.60	531,566.40	43.29%	972,929.91
General Community Educati	505	0	1,840.00	-1,840.00	-100.00%	21,279.01
General Instr Support	605	2,874,000	2,356,135.38	517,864.62	21.98%	2,150,947.34

General Fund Expenditures by UFARS Program Dimension

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Pupil Support Services	700-799
Sites and Buildings	800-899
Fiscal and Other Fixed-Cost Programs	900-999

UFARS PRG Code		Budget	Actual			
Program	PRG	Mid-Year FY2025	FY2024	Change		FY2023
Curriculum Development	610	381,900	444,662.84	-62,762.84	-14.11%	447,524.35
Library Media Center	620	144,100	189,209.61	-45,109.61	-23.84%	841,330.91
Instruction Related Techn	630	826,300	854,273.41	-27,973.41	-3.27%	192,253.13
Staff Development	640	997,400	922,693.50	74,706.50	8.10%	856,329.58
Advanced Placement	700	45,000	60,265.70	-15,265.70	-25.33%	47,275.85
Counseling / Guidance	710	1,096,500	1,135,443.62	-38,943.62	-3.43%	1,316,644.45
Pupil Evaluation	711	456,200	378,890.00	77,310.00	20.40%	371,625.76
Elementary Counseling And	712	121,100	166,462.72	-45,362.72	-27.25%	182,875.68
School Security	715	5,200	0.00	5,200.00	100.00%	0.00
Other School Safety	718	46,600	35,857.21	10,742.79	29.96%	0.00
Health Services	720	807,900	616,856.95	191,043.05	30.97%	505,482.11
Social Work Services	740	820,100	697,076.04	123,023.96	17.65%	671,885.13
Diversity Coordination Pr	741	105,800	114,319.82	-8,519.82	-7.45%	195,729.07
Pupil Transportation	760	6,293,600	6,614,726.48	-321,126.48	-4.85%	4,739,231.61
Food Services	770	0	0.00	0.00	0.00%	20,030.84
Other Pupil Support Servi	790	0	4,244.54	-4,244.54	-100.00%	98.74
Operations And Maint	810	4,984,700	4,264,533.26	720,166.74	16.89%	4,655,968.23
Plant Maintenance	811	128,600	114,566.55	14,033.45	12.25%	151,381.28
Capital Facilities	850	368,400	446,198.91	-77,798.91	-17.44%	484,895.03
LTFM	865	1,342,400	728,121.50	614,278.50	84.36%	1,168,902.39
Retirement Of Nonbond Obl	920	83,000	81,185.40	1,814.60	2.24%	81,185.39

General Fund Expenditures by UFARS Program Dimension

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Instructional Support Servises	600-699
Pupil Support Services	700-799
Sites and Buildings	800-899
Fiscal and Other Fixed-Cost Programs	900-999

UFARS PRG Code		Budget	Actual			
Program	PRG	Mid-Year FY2025	FY2024	Change		FY2023
Employee Benefits	930	484,000	0.00	484,000.00	100.00%	0.00
Insurance	940	675,000	634,919.46	40,080.54	6.31%	550,161.66
Total		84,107,300	79,832,496.91	4,274,803.09	5.35%	76,852,974.94

General Fund Expenditures by UFARS Finance Dimension

The finance dimension is generally used to record revenues and expenditures that relate to an activity funded with a categorical aid or levy, or relate to a restricted/reserved fund balance. The finance dimension is also that segment of the total Uniform Financial Accounting and Reporting Standards (UFARS) account structure used to define specific local, federal or state projects (e.g., food service meal programs and transportation categories).

Districtwide	000
Federally Supported Sources	140-176
State Supported Programs	302-399
Federal Program Aid Received Through Department of Education for Formula Grants	401-499 & 601-699
Federal Aid Received Directly from Federal Sources	501-599
Child Nutrition	701-710
Transportation	711-739
Special Education	740-760
State Placement	761-770
Levy Supported Programs	771-799
Career and Technical Education and Federally Funded Competitive Grants	801-899 & 901-999

UFARS FIN Code		Budget	Actual			
Finance	FIN	Mid-Year FY2025	FY2024	Change		FY2023
General	000	48,838,300	40,404,520.49	8,433,779.51	20.87%	43,942,333.30
ARP/IDEA Part B (611)	140	0	0.00	0.00	0.00%	230,731.73
ARP/IDEA Part B (619)	141	0	0.00	0.00	0.00%	26,566.47
Arp Summer Academic	150	0	0.00	0.00	0.00%	75,173.85
Esser 90% Formula	151	0	0.00	0.00	0.00%	13,403.42
Esser 9.5% Grant	152	0	0.00	0.00	0.00%	2,728.41
Geer Funds	153	0	0.00	0.00	0.00%	2,543.98
ARP Homeless II	159	0	30,674.23	-30,674.23	-100.00%	0.00
Esser Iii - 90%	160	0	4,523.15	-4,523.15	-100.00%	0.00
Esser Iii Learning Loss	161	0	1,130.79	-1,130.79	-100.00%	0.00
Expanded Summer Learning	163	0	-2,184.06	2,184.06	-100.00%	308,129.11
Mn Covid Testing	170	0	0.00	0.00	0.00%	109,989.81
Other Cares Act Funding	174	0	783.29	-783.29	-100.00%	0.00
Extracurricular Activitie	301	0	102,199.13	-102,199.13	-100.00%	91,497.87
Operating Capital	302	1,662,900	2,621,572.55	-958,672.55	-36.57%	2,608,239.08
Area Learning Center	303	240,600	427,323.41	-186,723.41	-43.70%	170,700.00
Staff Development - Site	306	4,900	254,156.68	-249,256.68	-98.07%	62,787.59
Staff Development - Distw	308	387,600	348,366.53	39,233.47	11.26%	369,379.23
Literacy Incentive	312	0	231,110.43	-231,110.43	-100.00%	0.00
Achievement & Integration	313	749,300	822,709.57	-73,409.57	-8.92%	886,536.88
Paraprofessional Training	314	0	28,547.85	-28,547.85	-100.00%	0.00
Ge Rev For Staff Developm	316	379,200	74,197.74	305,002.26	411.07%	230,340.08
Basic Skills	317	1,375,300	3,165,313.73	-1,790,013.73	-56.55%	1,613,679.16
Indian Ed Aid	320	22,700	4,922.69	17,777.31	361.13%	54,586.85

General Fund Expenditures by UFARS Finance Dimension

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Transportation	711-739
Special Education	740-760
State Placement	761-770
Levy Supported Programs	771-799
Career and Technical Education and Federally Funded Competitive Grants	801-899 & 901-999

UFARS FIN Code		Budget	Actual			
Finance	FIN	Mid-Year FY2025	FY2024	Change		FY2023
Learning /Dev	330	0	1,163,294.29	-1,163,294.29	-100.00%	967,104.78
Q Comp Alternative Compen	335	947,700	1,093,790.22	-146,090.22	-13.36%	1,050,602.22
English Learner	339	0	588,785.88	-588,785.88	-100.00%	0.00
Safe Schools Levy	342	51,800	259,451.51	-207,651.51	-80.03%	236,886.49
School Library Aid	343	0	95,180.49	-95,180.49	-100.00%	0.00
Physical Hazard Control	347	314,100	73,316.50	240,783.50	328.42%	137,407.33
Other Hazardous Materials	349	200	12,076.86	-11,876.86	-98.34%	1,450.00
Enviro Hea & Safety Mgmt	352	751,900	181,059.72	570,840.28	315.28%	140,625.91
Asbestos Removal	358	20,000	45,463.07	-25,463.07	-56.01%	169,642.95
Fire Safety	363	17,300	74,729.72	-57,429.72	-76.85%	12,600.86
Indoor Air Quality	366	0	0.00	0.00	0.00%	19,703.73
Electrical	370	4,600	4,542.39	57.61	1.27%	6,996.87
Medical Assistance	372	11,000	92,830.59	-81,830.59	-88.15%	268,420.14
Student Support Pers Aid	373	0	58,541.64	-58,541.64	-100.00%	0.00
Mechanical Systems	380	196,200	267,126.14	-70,926.14	-26.55%	623,928.44
Plumbing	381	38,100	68,407.10	-30,307.10	-44.30%	56,546.30
Site Projects	384	0	1,400.00	-1,400.00	-100.00%	0.00
Gifted & Talented	388	0	120,788.42	-120,788.42	-100.00%	62,274.72
Lease Levy	389	161,500	0.00	161,500.00	100.00%	0.00
Title I	401	599,000	640,200.90	-41,200.90	-6.44%	635,746.46
Title II	414	20,800	119,573.27	-98,773.27	-82.60%	128,297.19
Title III - Part A-Ela	417	44,500	52,077.27	-7,577.27	-14.55%	76,362.35
Idea Part B Section 611	419	1,081,600	1,260,777.55	-179,177.55	-14.21%	1,091,175.35
Idea Part B Section 619	420	39,100	43,510.37	-4,410.37	-10.14%	42,672.73

General Fund Expenditures by UFARS Finance Dimension

The finance dimension is generally used to record revenues and expenditures that relate to an activity funded with a categorical aid or levy, or relate to a restricted/reserved fund balance. The finance dimension is also that segment of the total Uniform Financial Accounting and Reporting Standards (UFARS) account structure used to define specific local, federal or state projects (e.g., food service meal programs and transportation categories).

Districtwide	000
Federally Supported Sources	140-176
State Supported Programs	302-399
Federal Program Aid Received Through Department of Education for Formula Grants	401-499 & 601-699
Federal Aid Received Directly from Federal Sources	501-599
Child Nutrition	701-710
Transportation	711-739
Special Education	740-760
State Placement	761-770
Levy Supported Programs	771-799
Career and Technical Education and Federally Funded Competitive Grants	801-899 & 901-999

UFARS FIN Code		Budget		Actual		
Finance	FIN	Mid-Year FY2025	FY2024	Change		FY2023
Idea Part C Birth-2	422	17,700	42,920.12	-25,220.12	-58.76%	67,891.77
Ceis	425	0	23,411.28	-23,411.28	-100.00%	154,816.61
Title Iv	433	2,000	63,770.66	-61,770.66	-96.86%	37,625.24
Misc Mde	499	900	0.00	900.00	100.00%	139,119.83
Indian Elem and Sec Assist	510	9,700	75,981.68	-66,281.68	-87.23%	29,623.30
Perkins Sub Award	628	14,400	0.00	14,400.00	100.00%	64,434.82
Federal Sub Award	633	0	52,837.73	-52,837.73	-100.00%	951.12
Perkins Reserve	675	0	0.00	0.00	100.00%	4,823.20
Integ/Desegregation Progr	714	778,000	737,551.95	40,448.05	5.48%	660,584.35
Foster Care	715	202,000	499,597.40	-297,597.40	-59.57%	96,039.32
Late Activities	717	38,000	50,346.83	-12,346.83	-24.52%	42,666.84
Regular To-From	720	1,447,000	1,438,412.64	8,587.36	0.60%	994,623.27
Special Ed Transportation	723	2,543,000	2,322,081.43	220,918.57	9.51%	2,157,545.16
Between Schls-Public	725	0	0.00	0.00	0.00%	1,093.68
Special Trans	728	1,202,600	1,449,138.95	-246,538.95	-17.01%	713,953.79
Nonauthorized Transp	733	225,000	305,179.40	-80,179.40	-26.27%	235,000.20
Special Education	740	14,965,900	13,059,532.29	1,906,367.71	14.60%	11,431,098.81
Levy Capital Projects	795	4,185,700	3,663,155.66	522,544.34	14.26%	2,796,591.64
Early Retirement Hlth Ins	797	0	304,311.70	-304,311.70	-100.00%	202,296.56
Career And Technical	830	482,300	827,421.50	-345,121.50	-41.71%	470,981.35
Career And Tech Disabled	835	32,900	80,053.59	-47,153.59	-58.90%	23,422.44
Total		84,107,300	79,832,496.91	4,274,803.09	5.35%	76,852,974.94

General Fund Expenditures by UFARS Object Dimension

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Salaries & Wages	110-199
Employee Benefits	210-299
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Other Expenditures	810-899
Other Financing Uses	910-920

UFARS OBJ Code		Budget	Actual			
Object	OBJ	Mid-Year FY2025	FY2024	Change		FY2023
Administrator/Supervision	110	4,850,100	4,217,037.71	633,062.29	15.01%	3,686,001.92
Lic Classroom Teacher	140	25,606,200	24,268,388.99	1,337,811.01	5.51%	22,678,561.36
Non-Lic Classroom	141	1,139,700	1,063,072.18	76,627.82	7.21%	1,110,442.43
Licensed Instr Support	143	428,800	201,693.31	227,106.69	112.60%	1,247,432.95
Non-Lic Instr Support	144	36,600	0.00	36,600.00	100.00%	166,181.70
Substitute Teacher	145	15,700	27,709.75	-12,009.75	-43.34%	7,637.49
Substitute Non-Licensed	146	9,600	29,153.36	-19,553.36	-67.07%	4,139.74
Physical Therapist	150	44,300	42,841.50	1,458.50	3.40%	18,732.20
Occupational Therapist	151	304,600	297,424.77	7,175.23	2.41%	264,552.33
Speech/Lang Pathologist	152	1,053,900	976,957.25	76,942.75	7.88%	910,119.13
School Nurse	154	492,900	393,688.47	99,211.53	25.20%	301,251.70
Licensed Nursing Services	155	0	32,975.05	-32,975.05	-100.00%	5,328.00
School Social Worker	156	937,900	792,755.72	145,144.28	18.31%	810,963.92
School Psychologist	157	306,600	307,542.20	-942.20	-0.31%	279,139.68
Certified Para	161	1,935,800	1,624,751.00	311,049.00	19.14%	1,537,406.06
Foreign Lang Interpreter	163	104,000	90,447.11	13,552.89	14.98%	68,014.00
School Counselor	165	672,900	713,054.55	-40,154.55	-5.63%	796,699.48
Non-Instructional Support	170	4,499,200	4,225,965.93	273,234.07	6.47%	3,726,280.95
Custodians Seasonal	171	1,965,200	1,621,262.11	343,937.89	21.21%	1,832,580.24
Dape Specialist	174	186,300	180,444.15	5,855.85	3.25%	168,710.82
Cultural Liaison	175	90,300	117,665.94	-27,365.94	-23.26%	161,781.41
Overtime	178	0	0.00	0.00	0.00%	2,072.44
Other Support Staff	181	39,600	46,558.36	-6,958.36	-14.95%	39,391.60
Other Salary Pymt-Lic/Cer	185	1,745,300	1,742,010.62	3,289.38	0.19%	1,747,062.76
Other Salary Pymt-Nonlic	186	99,500	109,465.02	-9,965.02	-9.10%	79,624.15
Severance	191	718,000	0.00	718,000.00	100.00%	580,342.38

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UFARS OBJ Code		Budget		Actual		
Object	OBJ	Mid-Year FY2025	FY2024	Change		FY2023
Fica-Medicare	210	3,397,700	3,183,999.61	213,700.39	6.71%	3,008,065.37
PERA	214	812,500	729,098.91	83,401.09	11.44%	693,652.63
TRA	218	3,039,900	2,876,148.16	163,751.84	5.69%	2,710,395.68
Health Insurance	220	7,023,500	6,167,446.18	856,053.82	13.88%	5,996,909.63
VEBA	221	481,600	457,206.55	24,393.45	5.34%	441,016.04
Life Insurance	230	84,300	77,783.09	6,516.91	8.38%	82,523.53
Dental Insurance	235	437,800	405,467.70	32,332.30	7.97%	410,480.67
Ltd Insurance	240	86,700	92,287.64	-5,587.64	-6.05%	90,632.46
Tsa/Mn Deferred Comp Plan	250	1,150,200	1,114,452.03	35,747.97	3.21%	699,993.21
Health Care Savings	251	908,000	684,415.16	223,584.84	32.67%	659,054.50
Uniform Allowance	261	18,200	13,585.24	4,614.76	33.97%	12,023.55
Workers Compensation	270	313,100	222,296.03	90,803.97	40.85%	248,482.21
Unemployment Comp	280	100,500	61,431.41	39,068.59	63.60%	399,937.01
Summer Unemployment	281	147,700	138,587.78	9,112.22	6.58%	0.00
OPEB	291	0	304,311.70	-304,311.70	-100.00%	202,296.56
Other Employee Benefits	299	0	1,388.39	-1,388.39	-100.00%	193,859.02
Fed Sub Contract <\$25000	303	47,600	76,532.88	-28,932.88	-37.80%	202,922.36
Fed Sub Contract >\$25000	304	0	5,000.00	-5,000.00	-100.00%	71,110.00
Consulting Fees For Serv	305	2,174,300	2,779,544.37	-605,244.37	-21.77%	2,671,532.05
Spec Ed Litigation Costs	306	0	0.00	0.00	0.00%	1,053.56
Contracted Sub For Sped	307	349,500	460,790.33	-111,290.33	-24.15%	247,460.46
Federal Tuition <\$25000	308	25,000	25,000.00	0.00	0.00%	25,000.00
Federal Tuition >\$25000	309	975,000	975,000.00	0.00	0.00%	875,000.00
Professiona & Tech Svcs	311	51,800	35,857.21	15,942.79	44.46%	0.00
Exterminating Services	317	7,000	7,127.66	-127.66	-1.79%	6,957.62
Communications Servc	320	52,600	74,643.06	-22,043.06	-29.53%	77,275.08

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UFARS OBJ Code		Budget	Actual			
Object	OBJ	Mid-Year FY2025	FY2024	Change		FY2023
Postage & Express	329	22,800	24,130.28	-1,330.28	-5.51%	24,269.82
Water & Sewer	330	137,800	153,534.75	-15,734.75	-10.25%	142,612.06
Refuse Collection	331	134,900	133,809.60	1,090.40	0.81%	124,846.14
Electricity	332	1,010,300	927,747.51	82,552.49	8.90%	1,014,717.62
Short Term Rentals	335	191,200	495,092.37	-303,892.37	-61.38%	420,361.33
Insurance	340	675,000	634,919.46	40,080.54	6.31%	550,161.66
Repairs And Maintenance	350	623,900	353,299.82	270,600.18	76.59%	574,836.68
Contract Bldg Repair	351	5,800	5,762.39	37.61	0.65%	1,878.21
Foreign Lang Interpreter	358	24,300	52,322.77	-28,022.77	-53.56%	38,544.31
Contract Transportation	360	6,440,700	6,759,730.59	-319,030.59	-4.72%	4,849,803.57
Fed Transp	364	0	1,535.00	-1,535.00	-100.00%	0.00
Travel	366	44,500	44,087.42	412.58	0.94%	115,965.36
Travel Staff Dev	367	161,600	80,555.23	81,044.77	100.61%	80,844.35
Out Of State Travel	368	0	23,786.90	-23,786.90	-100.00%	8,135.87
Admissions & Fees	369	50,900	140,855.95	-89,955.95	-63.86%	85,556.10
Lic School Nurse Svcs	375	0	12,525.00	-12,525.00	-100.00%	0.00
Short Term Tech Rental	380	116,400	35,910.60	80,489.40	224.14%	0.00
Printing And Binding	383	43,300	151,086.75	-107,786.75	-71.34%	61,043.24
Ed Pymt-Mn Schl Dist	390	452,900	578,365.17	-125,465.17	-21.69%	451,932.97
Reinb-Mn Schl Dist	391	0	33,137.78	-33,137.78	-100.00%	28,091.25
Ed Pymt-Out Of State Sd	392	84,200	119,635.74	-35,435.74	-29.62%	82,441.98
Sped Contract Srv-Pupil	393	0	0.00	0.00	0.00%	27,199.49
Ed Pymt-Other Agency	394	297,900	358,599.75	-60,699.75	-16.93%	394,504.51
Salary Other Isd	396	147,400	84,196.55	63,203.45	75.07%	88,213.08
Benefit Purch Oth Distr	397	0	35,344.49	-35,344.49	-100.00%	36,468.31
Chargebacks	398	-250,000	-216,405.00	-33,595.00	15.52%	-277,692.97

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UFARS OBJ Code		Budget		Actual		
Object	OBJ	Mid-Year FY2025	FY2024	Change		FY2023
Con Sped Serv	399	32,900	80,053.59	-47,153.59	-58.90%	23,422.44
General Supplies	401	824,900	655,152.19	169,747.81	25.91%	779,920.65
Non-Instr Software	405	639,200	822,180.50	-182,980.50	-22.26%	725,986.60
Instr Software	406	160,500	258,137.49	-97,637.49	-37.82%	191,178.75
Instructional Supplies	430	276,600	200,694.32	75,905.68	37.82%	297,993.68
Individualized Supplies	433	59,200	47,819.96	11,380.04	23.80%	45,961.86
Fuels	440	395,500	488,391.87	-92,891.87	-19.02%	565,558.05
Non Instruct Tech Supply	455	1,600	0.00	1,600.00	100.00%	1,515.06
Textbooks-Workbooks	460	325,300	212,419.80	112,880.20	53.14%	575,708.62
Standardized Tests	461	45,000	42,929.00	2,071.00	4.82%	34,141.00
Non Instruct Tech Devices	465	0	0.00	0.00	0.00%	13,382.00
Media Resources	470	5,000	63,729.14	-58,729.14	-92.15%	43,860.14
Audiovisual Aids	480	0	1,509.03	-1,509.03	-100.00%	1,335.29
Professional Books	488	6,800	9,453.34	-2,653.34	-28.07%	1,762.81
Periodicals-Newspaper	489	0	1,982.70	-1,982.70	-100.00%	1,661.15
Food	490	9,600	35,299.72	-25,699.72	-72.80%	56,249.61
Building Construction	520	0	19,006.63	-19,006.63	-100.00%	211,748.66
Equipment-Purchased	530	911,300	393,454.70	517,845.30	131.61%	607,350.73
Technology Equipment	555	777,000	753,737.89	23,262.11	3.09%	608,166.76
Technology Leases	560	0	80,975.20	-80,975.20	-100.00%	78,589.25
Interest - Tech Leases	561	0	5,992.88	-5,992.88	-100.00%	8,796.84
Principal Non Int SBITA	562	0	69,103.15	-69,103.15	-100.00%	0.00
Interest on SBITA	563	0	13,776.85	-13,776.85	-100.00%	0.00
Building Leases - Princ	570	212,000	172,699.62	39,300.38	22.76%	162,844.32
Interest - Building Lease	571	88,100	31,230.18	56,869.82	182.10%	37,086.84
Principal Capital Lease	580	72,000	68,901.62	3,098.38	4.50%	266,781.44

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UFARS OBJ Code		Budget	Actual			
Object	OBJ	Mid-Year FY2025	FY2024	Change		FY2023
Interest - Capital Lease	581	11,000	12,283.78	-1,283.78	-10.45%	14,403.95
Judgements Against Sd	810	0	0.00	0.00	0.00%	100.00
Dues-Memberships	820	120,400	118,207.34	2,192.66	1.85%	140,374.92
Tra/Pera Special Funding	891		198,127.00	-198,127.00	-100.00%	260,960.00
Indirect Cost Charge	895	-250,000	-212,699.14	-37,300.86	17.54%	-197,753.85
Taxes/Assessments/Penalty	896	0	72,113.55	-72,113.55	-100.00%	111,068.39
Miscellaneous Expense	899	100	0.00	100.00	100.00%	0.00
Total		84,107,300	79,832,496.91	4,274,803.09	5.35%	76,852,974.94