

Saint Paul
PUBLIC SCHOOLS



Adopted Budget

Fiscal Year 2027

Letter From the Superintendent

Dear Members of the Board of Education:

I am pleased to present the adopted budget for the 2026-27 school year (FY27). This budget reflects the priorities of the SPPS strategic plan and aligns with the values of the students, families and staff we serve.

The key values determined by our community include increasing a sense of belonging and safety in our school communities, ensuring students are respected and reflected in our curriculum and classrooms, and prioritizing literacy instruction. These values were originally identified by our community in 2023 and were reconfirmed through community engagement in December 2025 to help guide budget decisions.

The FY27 budget includes a total of $814.5 million in General Fund allocations, an increase of $254,161 from FY26. This slight increase resulted from employment contracts, inflationary pressures on items such as transportation and utilities, some legislative changes, and a continued commitment to innovate and maintain educational strategies to best meet the needs of our students.

The FY27 budget forecast showed expenses exceeding revenues by $14.35 million. Budget reductions were made throughout the district to close this shortfall. In FY27, the district plans to maintain an unassigned fund balance above 5% of operating expenses, in compliance with school board policy 701.01. This adopted FY27 budget aligns expenses with revenues to provide a balanced budget for the 2026-2027 fiscal year and grows the fund balance slightly by $14,121.

SPPS is grateful to our community for supporting a $37.2 million operating referendum in November 2025. Without this additional revenue, the budget shortfall would have been much more severe. While the referendum revenue helps stabilize the budget and maintain programs, continued financial challenges persist, including declining enrollment and state funding not keeping pace with the inflationary pressures of operating a school district.

As your superintendent, I am proud of the efforts I have seen from my colleagues and the Board to plan for this upcoming fiscal year. I am confident that SPPS will continue finding innovative ways to navigate challenges and opportunities while keeping students at the center of our work.

Sincerely,

Dr. Stacie Stanley, Superintendent

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SPPS Organization Chart

Board of Education

- Superintendent - Stacie Stanley
  - Operations - Jackie Turner
    - Facilities - Kathryn Wallace
    - Community Education - Anthony Walker
    - Equal Employment Opportunity - Maria Eustaquio
    - Family Engagement & Community Partnerships - Dana Abrams
    - Nutrition Services - Stacy Koppen
    - Security & Emergency Management - Laura Olson
    - Student Placement - Jayné Williams
    - Technology Services - Mario McHenry
    - Transportation - Ben Harri
  - Business & Financial Services - Tom Sager
  - Communications - Erica Wacker
  - Equity, Strategy & Innovation - Stacey Gray Akyea
    - Equity - Roi Kawai
    - Innovation, Project Management & Grants - Charlotte Landreau
    - Research, Evaluation & Assessment - Kara Arzamendia
    - Title Programs - Anne McInerney
  - Human Resources & Talent Acquisition - Patricia Pratt-Cook
  - Academics - Valora Unowsky
    - College & Career Pathways and Student Supports - Carita Green
    - Multilingual Learning - Sarah Schmidt de Carranza
    - Teaching & Learning - Vacant
  - Schools - Vacant
    - Assistant Superintendents - Adam Kunz, Kirk Morris, Heidi Nistler, Nancy Paez, Yeu Vang
    - Athletics - Andrea Schmidt
- Legal Services - Katie Bergstom
- Board Administrator - Kaying Thao

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Yusef Carrillo
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Halla Henderson
Director

Brandon Lowe
Director

Senior Executive Leadership Team

Dr. Stacie Stanley
Superintendent

Jackie Turner
Executive Chief of Operations

Tom Sager
Executive Chief of Financial Services

Patricia Pratt-Cook
Executive Chief of Human Resources

Stacey Gray Akyea
Executive Chief of Equity, Strategy and Innovation

Valora Unowsky
Senior Executive Academic Officer

Erica Wacker
Director of Communications

Executive Summary

Each year, Saint Paul Public Schools (SPPS) provides a proposed budget to the Board of Education for the upcoming fiscal year that begins on July 1. Minnesota statute requires that school districts approve a preliminary budget for the next fiscal year by June 30. This adopted budget accounts for state and federal funding allowances, enrollment, property tax levies, employment contracts, inflation, purchased services, and programming goals and initiatives.

SPPS leadership and the School Board met regularly throughout this school year to build a budget for fiscal year 2026-27 (FY27) that reflects our community's values and meets the needs of our students. Based on anticipated revenues and expenditures, SPPS forecasted a shortfall of $14.35 million for FY27, which is 1.7% of the district's total budget.

The shortfall was primarily due to declining enrollment this year and next school year of approximately 900 total students, as well as increased costs for required services and personnel. Budget reductions were required at both the school and district levels to create a balanced budget. The district could not use reserve funds to cover the budget shortfall like the previous two fiscal years, in order to maintain the required 5% unassigned fund balance, per Board policy 701.01.

Thanks to the referendum that voters approved in November 2025, the district was able to avoid larger budget cuts. The referendum will generate $37.2 million annually for SPPS for the next 10 years. This will help stabilize the district's budget and prevent millions of dollars in budget reductions.

Future budget adjustments will depend on actual financial results from FY26, fall enrollment in October 2026, and the 2026 Minnesota legislative session, which will determine any updates to school funding.

The FY27 total expense budget for all funds (General, Food Service, Community Service, Building Construction and Debt Service) is $1.06 billion. The General Fund, $814.5 million, and the Building Construction Fund, $111.3 million, make up the majority of the district's expenses. Construction funds will be used to continue SPPS Builds projects, which address the ongoing need to replace or renovate aging infrastructure and outdated school spaces.

For FY27, the General Fund balance is anticipated to increase slightly by $14,121. This includes all reserved accounts in the General Fund. The Food Service Fund balance is expected to be -$1.3 million. The Community Service fund balance is expected to decrease by $2.4 million in FY27 and end at $9.9 million. Despite this decrease, the Community Service Fund balance remains relatively healthy at 28% of total operational expenses.

The FY27 adopted revenue, expenditure, and fund balance summary recommended for school board approval can be found in this budget book on page 13 and in the presentation at the Board of Education meetings on June 23, 2026. Additional data within the budget book and presentation are supporting documentation from the school district's budget work accomplished and communicated starting in November 2025. The School Board approved and adopted the FY27 budget as presented on June 23, 2026.

SPPS Achieves Strategic Plan Framework

Saint Paul Public Schools' strategic plan, SPPS Achieves, informs operational and financial decisions, including FY27 budget decisions. The district is currently developing a new strategic plan, SPPS 2033, that will be adopted later in 2026 and will inform future budget decisions.

Long-Term Student Outcomes

The SPPS Achieves Strategic Plan is shaped through six long-term student outcomes. These are key areas of achievement we want to improve to raise the performance of all students.

1. Decrease disparities in achievement based on race, ethnicity, culture and identity
2. Increase the achievement of English Learners
3. Increase the achievement of students receiving special education services
4. Improve kindergarten readiness
5. Increase academic growth in reading and math for all students
6. Prepare all graduates for college, career and life

Districtwide Priorities (Focus Areas) & Strategic Plan Initiatives

Strategic focus areas are areas where the district wants to make positive changes. Strategic initiatives are significant projects that will help improve student learning and achievement.

Focus Area	Objective	Strategic Initiatives
Systemic Equity	Identify and address institutional and systemic inequities	• Provide professional development to SPPS staff on equity practices • Study how SPPS programs operate to uncover and address inequitable practices and procedures
Positive School and District Culture	Create a shared sense of community to build trust and collaboration within and outside our schools	• Implement culturally responsive Social Emotional Learning (SEL) districtwide, aligned with Positive Behavioral Intervention & Supports (PBIS)
Effective and Culturally Relevant Instruction	Provide instruction in ways that are responsive to each student so they stay engaged and feel valued in the classroom	• Implement culturally responsive teaching districtwide • Ensure all students have access to instruction in science, social studies, the arts, health and physical education • Implement a districtwide middle school model
College and Career Readiness	Increase opportunities for students to envision their future, explore careers and prepare for postsecondary education	• Strengthen college and career curriculum, instruction, pathways and personal learning planning
Program Evaluation and	Evaluate the effectiveness of current programs and make	• Implement a system for routinely assessing program effectiveness

Resource Allocation	informed adjustments and investments	• Allocate resources strategically through priority-based budgeting • Align school facilities with well-rounded program
Family and Community Engagement	Provide more opportunities for families and community members to have input in district decisions	• Implement authentic community engagement planning and strategies

FY27 Budget Timeline

SPPS leaders and the Board of Education meet regularly to create a balanced budget for FY27.

Month	Budget Activities
October	• Preliminary enrollment determined
November	• Referendum vote • Internal budget discussions
December	• Initial budget assumptions • Public input opportunity
January	• FY27 budget estimate • Budget planning
February	• Board work session • Enrollment projections
March	• Schools and departments receive budgets • School budget meetings
April	• Public input opportunity • Budgets returned to Finance
May	• Proposed budget to the Board of Education
June	• Budget approved by the Board of Education

Board Budget Parameters

At the beginning of the FY27 budget process, the Board of Education set the following budget parameters for SPPS leaders to meet when making budget decisions:

1. Maintain district commitment to full-day pre-kindergarten
2. Retain at least 95% of instructional support services staff
3. Demonstrate continued commitment to language and culture programs

Additional Board Guidelines

From [Policy 720.00]: Establishment and Adoption of School District Budget

- Publicly submit budget options to the Board no later than the April Committee of the Board meeting each year
- Host two public meetings each school year to gather community input; one before winter break and one within 8 weeks of budget adoption in June
- Reserve at least 5% of daily operating revenue in the unassigned fund balance

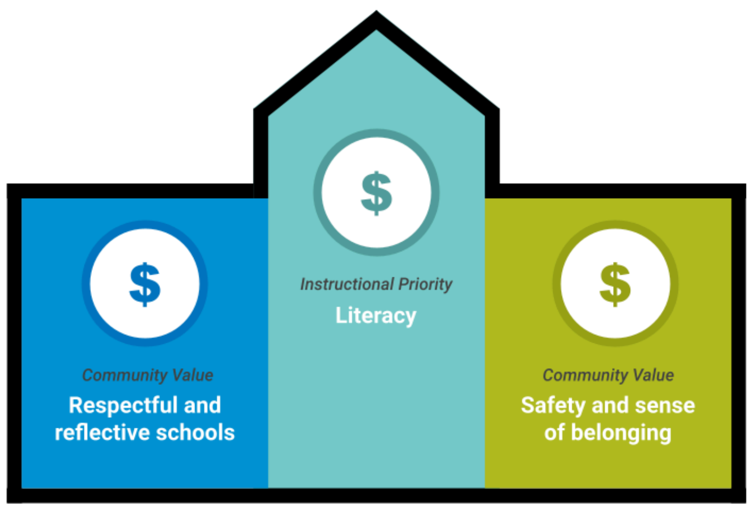
Community Budget Priorities

As part of SPPS's commitment to community input around future budget decisions, the district offered several opportunities for staff, students and families to provide their budget priorities for FY27.

More than 6,000 parents/guardians, staff and secondary students participated in budget surveys in December 2025 and January 2026, and at an in-person and virtual budget meeting held in December that included a presentation on the budget process and small-group discussions.

Survey participants were asked if the following values should remain top priorities for the district:

1. Increasing a sense of belonging and safety in our school communities
2. Ensuring students are respected and reflected in their curriculum and classrooms
3. Prioritizing literacy instruction to ensure that all students can read and create a foundation of success in school and in life

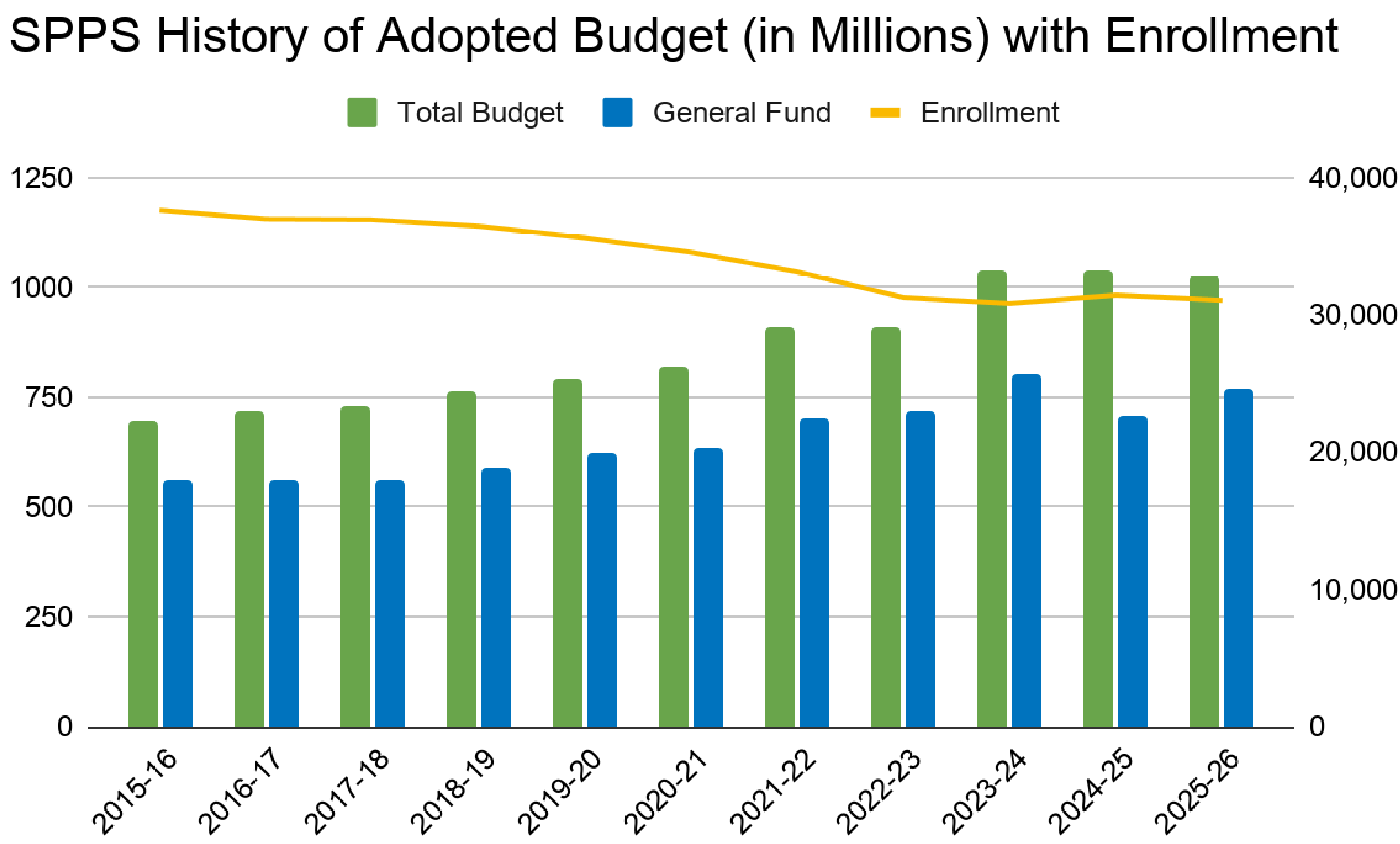


These values were determined by our community in 2023-24 and have guided budget decisions for the past two years. Overall, there was strong support for keeping all three values as top priorities for SPPS.

Additional survey results showed strong support for arts and music, mental health support, required course offerings, building upkeep, college and career readiness, and language and culture programs. Read a summary of the budget engagement results here.

These community priorities were used to make informed budget decisions. It is important to note that many required expenses fall outside of these priorities and must be funded using available resources. This includes expenses like utilities, insurance, state and federal mandates, staffing ratios, and other fixed costs.

History of Adopted Budget with Enrollment



Saint Paul Public Schools at a Glance 2026

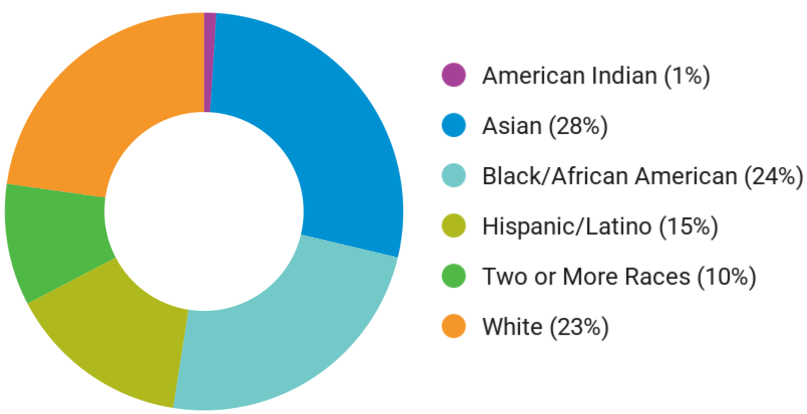
Profile of District

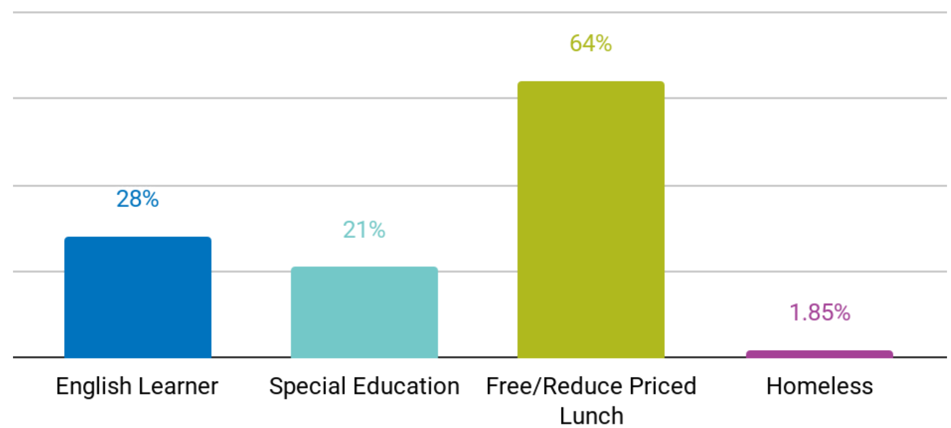
Founded in 1856, Saint Paul Public Schools is Minnesota's second-largest school district, educating 33,000+ students across 69 schools. Highly trained and dedicated staff, cutting-edge academic programs, and strong community support are among the district's hallmarks. Our students speak more than 115 languages, sharing their ideas and cultures with their classmates and teachers every single day.

Enrollment on October 1, 2025

33,260	6,377	69	4
Students in Early Childhood to Grade 12	Total Employees	Schools	Alternative Program Sites

Student Demographics





SPPS provides translation services for the four most common languages spoken other than English:

- Hmong (13%)
- Spanish (11%)
- Karen (8%)
- Somali (4%)

Overview of Funds

Funds are established in the Uniform Financial Accounting and Reporting Standards (UFARS) in accordance with statutory requirements and Generally Accepted Accounting Principles (GAAP). Transfers between funds are allowed only as specified in Minnesota Statutes 2021, sections 123B.79 and 123B.80. In general, revenues may be transferred from the General Fund to any operating fund only to eliminate a deficit. Such a transfer requires school board action. Below are the five primary funds used by Minnesota school districts, including SPPS.

01 General Fund - The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations, and maintenance, pupil transportation, capital expenditures, and legal school district expenditures not specifically designated to be accounted for in any other fund. The General Fund typically accounts for the majority of the total school district budget.

02 Food Service Fund - The Food Service Fund is used to record the financial activities of a school district's food service program. Food service includes activities for the preparation and service of milk, meals, and snacks in connection with school and community service activities.

04 Community Services Fund - The Community Service Fund is used to record all financial activities of the Community Service program. Community Education includes only those activities authorized in Minnesota Statutes 2021, section 124D.19. The focus of these activities is enrichment programs for any age level that are not part of the K-12 education program. This section may also be used for K-12 summer school enrichment activities which, although educational, are not for credit and are not required for graduation.

06 Building Construction Fund - The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or major capital projects costing $2,000,000 or more.

07 Debt Service Fund - The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

Revenue and Expenditures

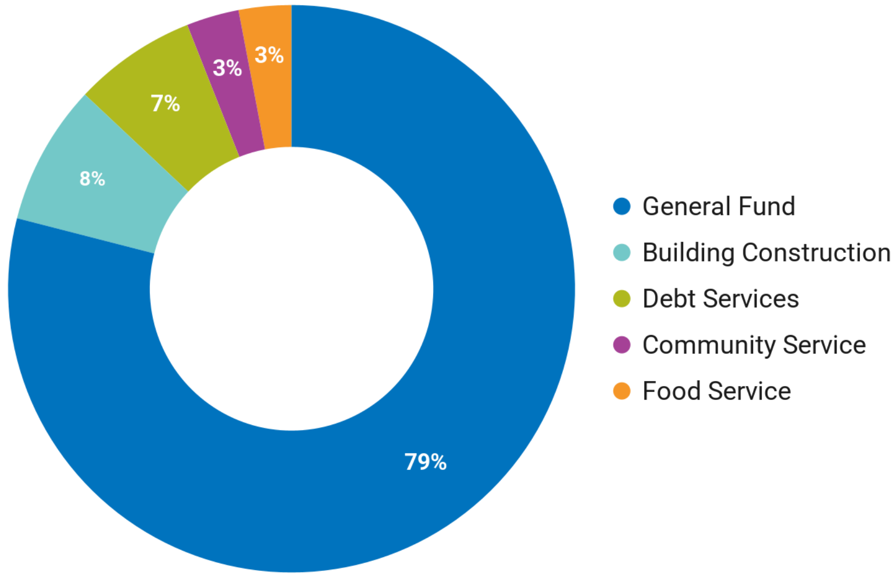
Adopted Revenue and Expenditures by Fund

Fund	Estimate Beginning Fund Balance	Revenue	Expense	Net Change in Fund Balance	Estimate Ending Fund Balance
General Fund	$129,489,648	$814,477,651	814,463,530	$14,121	$129,503,769
Food Service	-$1,490,520	$34,015,196	$33,379,848	$221,348	-$1,269,172
Community Service	$12,120,092	$33,097,035	$35,360,924	-$2,263,889	$9,856,203
Building Construction	$43,804,761	$84,618,498	$111,296,912	-$26,678,414	$17,126,347
Debt Service	$20,234,637	$68,881,067	$69,417,995	-$536,928	$19,697,709
Total - All Funds	**$204,158,618**	**$1,035,089,447**	**$1,064,333,209**	**-$29,243,762**	**$174,914,856**

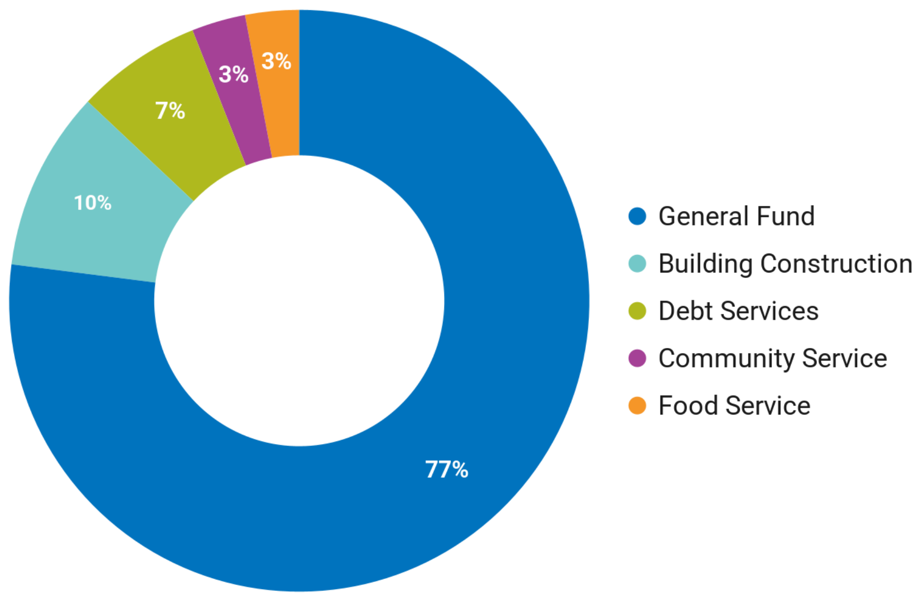
- Note: The above table represents a permanent fund transfer in FY27 of $619,960 from the General Fund to Community Service. Of this, $543,000 is to help support Early Childhood and Family Education services, and $76,960 is to cross-subsidize Early Childhood pre-screening services not fully funded through Community Education state aid.
- Note: This table represents the primary document being recommended for School Board approval. All other information and data are supporting evidence that is summarized in the above table.

Total Revenue and Expenses by Fund

Revenue



Expenditures



Total Revenue by Fund

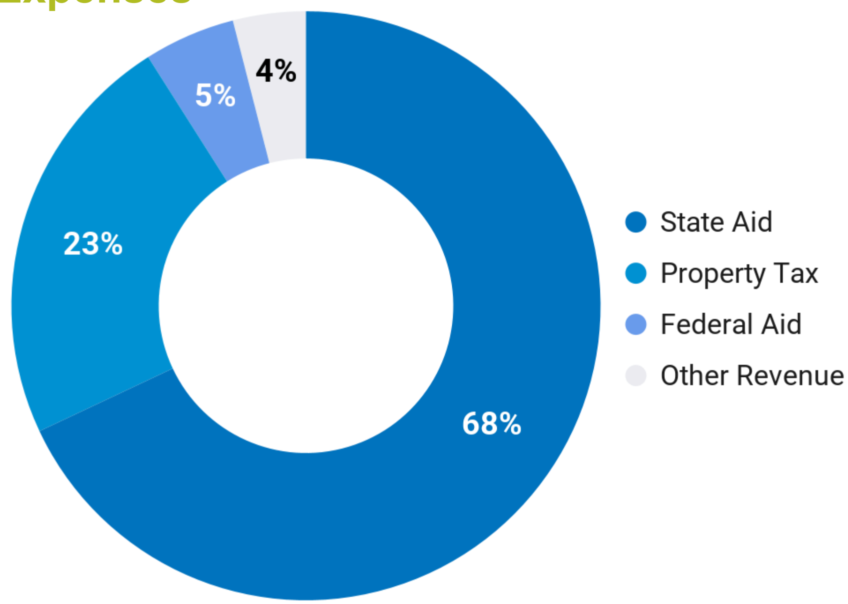
Fund	FY26 Revised Budget	FY27 Adopted Budget	Change Year to Year
General Fund	$776,962,785	$814,477,651	$37,514,866
Food Service	$33,864,948	$34,015,196	$150,248
Community Service	$31,140,270	$33,097,035	$1,956,765
Building Construction	$84,015,476	$84,618,498	$603,022
Debt Service	$68,881,067	$68,881,067	$0.00
Total - All Funds	**$994,864,546**	**$1,035,089,477**	**$40,224,901**

Total Expenditures by Fund

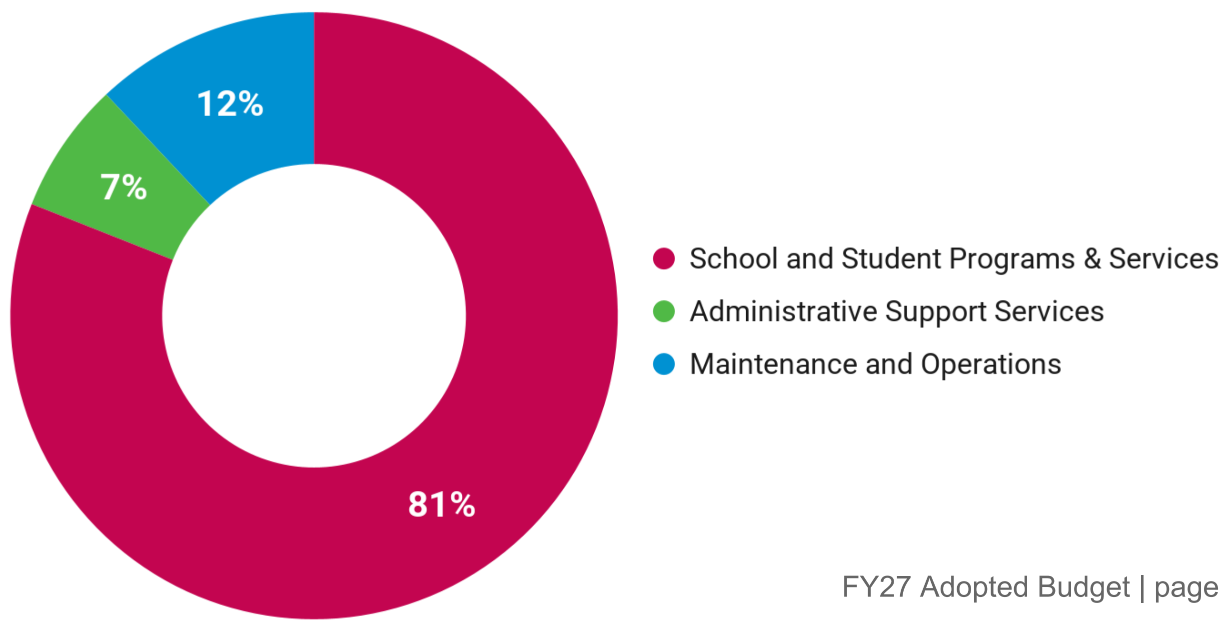
Fund	FY26 Revised Budget	FY27 Adopted Budget	Change Year to Year
General Fund	$814,209,369	$814,463,530	$254,161
Food Service	$33,924,098	$33,793,848	-$130,250
Community Service	$33,470,966	$35,360,924	$1,889,958
Building Construction	$122,490,660	$111,296,912	-$11,193,748
Debt Service	$86,285,332	$69,417,995	-$16,867,337
Total - All Funds	**$1,090,380,425**	**$1,064,333,209**	**-$26,047,216**

General Fund Revenue and Expenses

Revenue Sources



Expenditures



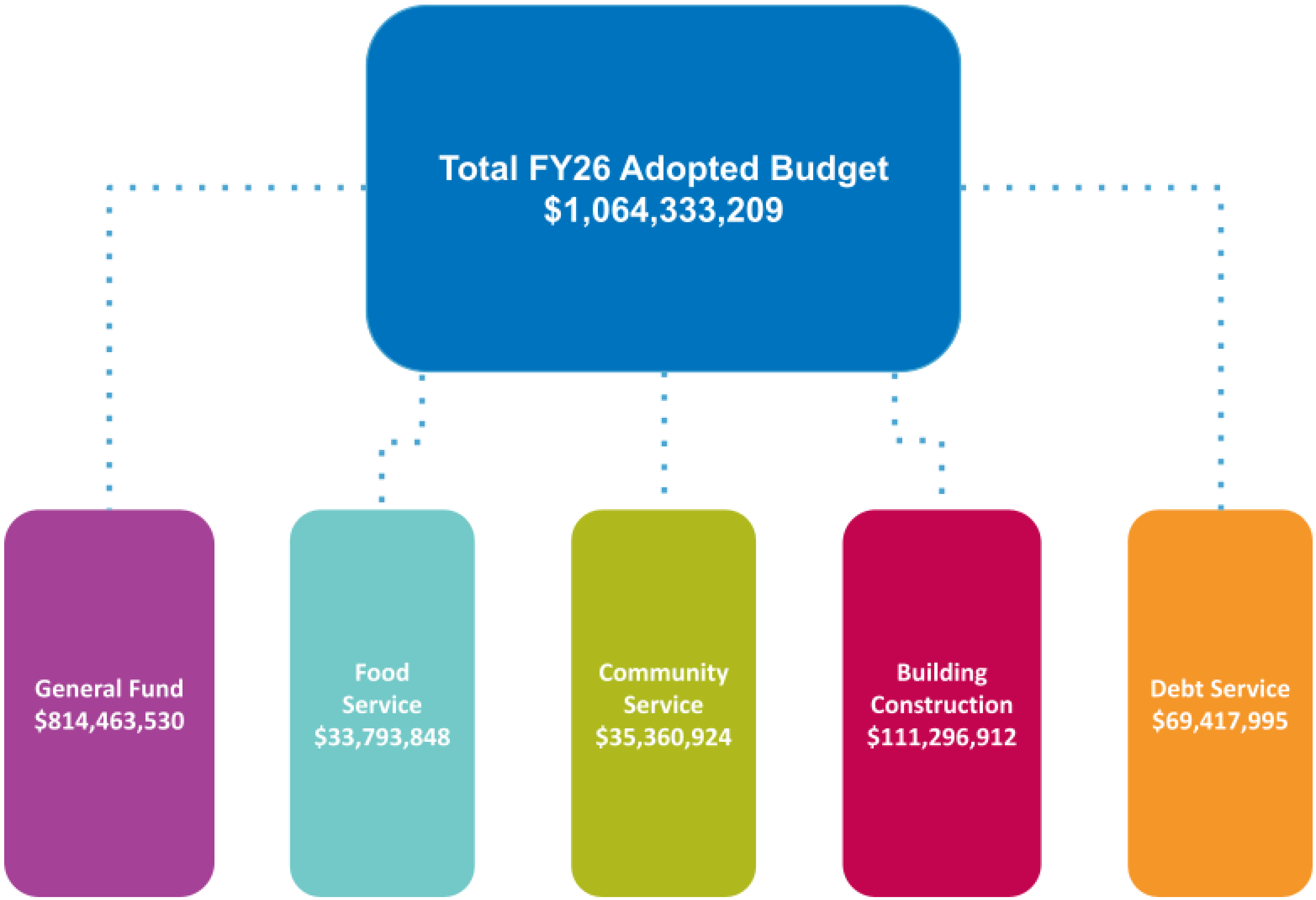
Total General Fund Revenue

Revenue Source	FY26 Revised Budget	FY27 Adopted Budget	Change Year to Year
State Aid	$544,233,282	$553,837,089	$9,603,807
Property Tax Levy	$153,355,357	$186,883,420	$33,528,063
Federal Aid	$44,498,442	$38,352,142	-$6,146,300
Other Revenue	$34,875,704	$35,405,000	$529,296
Total Revenue	**$776,962,785**	**$814,477,651**	**$37,514,866**

Total General Fund Expenses

Expense Category	FY26 Revised Budget	FY27 Adopted Budget
School & Student Program & Service	$667,549,402	$657,325,630
Administrative Support Service	$53,603,320	$56,497,540
Maintenance and Operations	$93,056,647	$100,640,360
Total Expenses	**$814,209,369**	**$814,463,530**

FY27 Total Adopted Budget



Adopted General Fund Budget

The General Fund consists of all activities that are not accounted for in a special-purpose fund. The activities include all regular and special education classroom activities, student and district support services, as well as building and grounds operations and maintenance, and transportation.

Description	FY26 Revised Budget	FY27 Adopted Budget	Change Year to Year
Estimated Beginning Fund Balance	$166,736,232	$129,489,648	-$37,246,584
Revenue	$776,962,785	$814,477,651	$37,514,866
Expenditures	$814,209,369	$814,463,530	$254,161
Estimated Ending Total Fund Balance	**$129,489,648**	**$129,503,769**	**$14,121**

Analysis of the General Fund FY27 Compared to FY26

The FY27 General Fund revenue is projected to increase by $37.5 million compared to FY26. Main drivers include:

- New voter-approved operating referendum revenue of $37.2 million.
- Increases to some areas of the state revenue formula were offset by over 900 fewer students expected in 2026-2027 as compared to the number of students expected for the 2025-2026 school year.

The FY26 expenditure budget is expected to increase slightly by $254,161, as compared to the FY26 revised budget. Due to a forecasted budget shortfall of $14.35 million for FY27, budget reductions by this amount were necessary to comply with the District's fund balance policy of maintaining a minimum of a 5.0% unassigned fund balance. Other factors that impact the district's budget are employment contract settlements, inflationary pressures on items such as transportation and utilities, student enrollment, the state funding formula, and the district's continued commitment to innovate and maintain educational strategies to best meet the needs of each student.

The General Fund unassigned fund balance on June 30, 2027, is projected to be $43.6 million, or 5.26%. This is within the 5% Board of Education policy 701.01. More information on the General Fund and allocations for schools and programs is provided in supplemental material within the FY27 adopted budget summary.

Adopted Food Service Fund Budget

A Food Service Fund must be established in a district that maintains a food service program for students. Food Services are those activities that have as their purpose the preparation and service of meals, lunches, and snacks in connection with school activities.

Every student attending school in person will receive a healthy breakfast and lunch at no cost through the Minnesota Free School Meals Program. Students and youth participating in eligible after-school programs will receive a snack or supper at no cost through the Child and Adult Care Food Program. In addition, youth can receive summer meals at more than 60 schools, parks, recreation, community, and mobile cafe sites in Saint Paul through the Summer Food Service Program.

Description	FY26 Revised Budget	FY27 Adopted Budget	Change Year to Year
Estimated Beginning Fund Balance	-$1,431,370	-$1,490,520	-$59,150
Revenue	$33,864,948	$34,015,196	$150,248
Expenditures	$33,924,098	$33,793,848	-$130,250
Estimated Ending Fund Balance	**-$1,490,520**	**-$1,269,172**	**$221,348**

Analysis of Food Service Fund FY27 Compared to FY26

The fund balance includes total net cash resources in the Food Service account. To maintain the Food Service program's nonprofit status, sections 7 CFR 210.14(b) and 7 CFR 210.19(a)(1) of the National School Lunch Program, regulations require that the unreserved fund balances (net cash resources) of the Food Service account cannot exceed three months' average expenditures. The average three-month expenditure is $7.9 million. The fund balance has been withdrawn over the past three years to account for rapid, sustained inflation for food, supplies, and labor.

Along with an anticipated 3.9% increase in federal meal reimbursements, the FY27 budget accounts for inflation in all major cost categories and represents significant department changes to reach a positive net income. FY27 revenues are projected to increase by $150K compared to FY26 as a result of increased participation in school meals and a la carte programs. FY27 expenditures are expected to increase by $130K compared to FY26, which reflects department changes to adjust labor costs, through staff reductions, to achieve a positive net income.

Healthy, culturally relevant, and scratch (district-prepared) foods remain central to the district's food philosophy.

Adopted Community Service Fund Budget

The Community Service Fund must be established in a district that provides services to residents in the areas of Adult Basic Education, Early Childhood Family Education, school readiness, school-age care, adults with disabilities, general enrichment, youth and senior programs, recreation, and other similar services.

Description	FY26 Revised Budget	FY27 Adopted Budget	Change Year to Year
Estimated Beginning Fund Balance	$14,450,789	$12,120,092	-$2,330,696
Revenue	$31,140,270	$33,097,035	$1,956,765
Expenditures	$33,470,966	$35,360,924	$1,889,958
Estimated Ending Fund Balance	**$12,120,092**	**$9,856,203**	**-$2,263,889**

Analysis of Community Service Fund FY27 Compared to FY26

The Community Service Fund faces declining FY27 revenue due to non-renewed grants, while core program expenditures continue to rise. Expenditure growth is driven by School Readiness expansion, flexible service delivery needs in Adult Basic Education, added staffing and site support across Community Programs, operational changes and new sites in Discovery Club, and targeted adjustments in ECFE. These pressures create a $1.7 million gap, requiring planned fund balance use to sustain service levels and program stability.

Adopted Building Construction Fund Budget

The Building Construction Fund records financial activity relating to a building construction program resulting from the sale of general obligation bonds or certificates of participation by a school district. Minnesota statutes and federal arbitrage regulations govern the use of the funds. Building Construction funds are held in trust and expended only for authorized projects. Resources may be used for general construction, building additions, architectural and engineering costs, equipment, and costs of floating a bond issue.

Description	FY26 Revised Budget	FY27 Adopted Budget	Change Year to Year
Estimated Beginning Fund Balance	$82,279,945	$43,804,761	-$38,475,184
Revenue	$84,015,067	$84,618,498	$603,431
Expenditures	$122,490,660	$111,296,912	-$11,193,748
Estimated Ending Fund Balance	**$43,804,761**	**$17,126,347**	**-$26,678,414**

Analysis of the Construction Fund 06 FY27 Compared to FY26

The Pay 26 (FY27) Levy includes $20 million in Health and Safety/Deferred Maintenance PayGo revenue. The Pay 26 levy also provides for issuing General Obligation School Construction Bonds to fund priorities identified in the Long Term Facilities Maintenance and SPPS Builds facilities plans as presented to the School Board in July 2025. FY27 includes expenses related to construction projects planned for and financed in FY27.

FY27 revenues are projected to be $84.6 million, with a fund balance from prior year proceeds anticipated to be used for ongoing work on major projects.

FY27 expenditures are estimated to be $111.3 million. Construction will finalize in FY27 on projects at Hidden River Middle School, Bruce F. Vento Elementary, Highland Park Middle School, Barack and Michelle Obama Montessori, and Jie Ming Mandarin Immersion. Within FY27, work will continue on other projects, such as deferred maintenance at Cherokee Heights, Hamline, and The Heights elementary schools. The FY27 ending fund balance is projected to be $17.1 million. All remaining fund balance is dedicated to specific projects in future years.

Based on current projections, the district will sell and receive revenue from the sale of $25.9 million in Long Term Facility Maintenance bonds and $15 million for General Obligation School Building Bonds in the summer of 2026. The district will manage project cash flow carefully and also project the need to sell additional Certificates of Participation in spring 2027 to complete the Farnsworth Aerospace Lower project.

Adopted Debt Service Fund Budget

The Debt Service Fund must be established in a district with outstanding bonded indebtedness for building construction or operating capital. The fund must record activity for initial or refunded bonds. The school board may authorize the investment of debt funds in certain types of securities as specified by law. The earnings accrued become a part of the Debt Service Fund.

Description	FY26 Revised Budget	FY27 Adopted Budget	Change Year to Year
Estimated Beginning Fund Balance	$37,638,902	$20,234,637	-$17,404,265
Revenue	$68,881,067	$68,881,067	$0.00
Expenditures	$86,285,332	$69,417,995	-$16,867,337
Estimated Ending Fund Balance	**$20,234,637**	**$19,697,709**	**-$536,928**

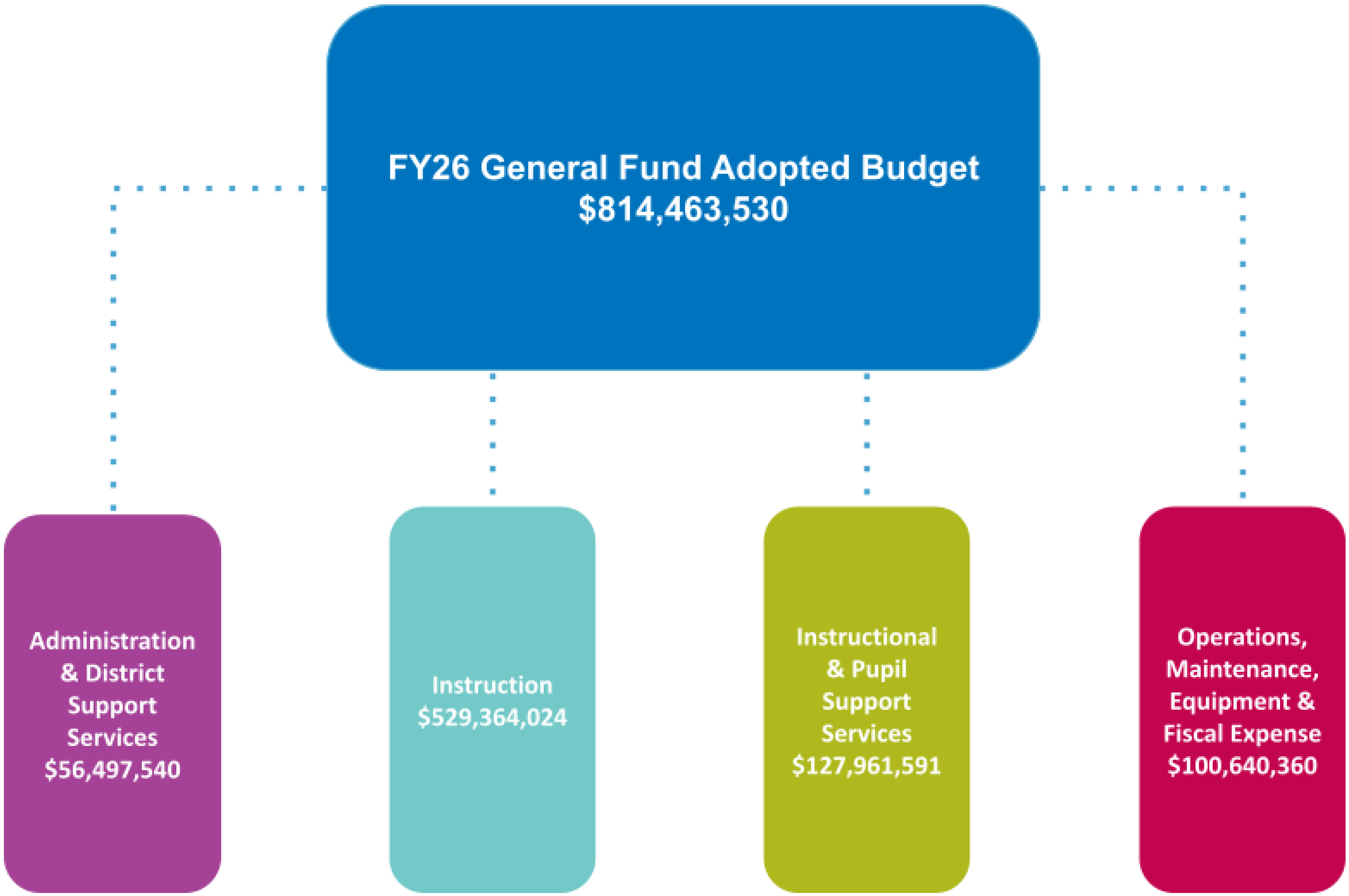
Analysis of the Debt Service Fund 07 FY27 Compared to FY26

FY27 revenue is anticipated to remain the same as FY26. The primary funding source for the Debt Service Fund is property taxes and Long Term Facilities Maintenance revenue, which are projected at $68.9 million for FY27. A small portion of this amount also comes from interest and rent. The debt service amount is determined through the 25 Pay 26 levy certification process, which was approved by the school board in December 2025.

FY27 expenditures represent the principal and interest payments on the district’s outstanding debt. In FY27. If refunding opportunities occur, the budget will be revised. As approved by the Minnesota Department of Education, the total debt service expenditure amount is driven by scheduled debt redemption.

The FY27 ending fund balance is projected to decrease slightly to $19.7 million as compared to FY26 due to scheduled debt service principal and interest payment activity. The debt service fund cannot be used for general operating expenses.

FY27 Adopted General Fund Budget



General Fund School Site Allocation

Each fiscal year, SPPS reviews and updates allocation formulas and guidelines based on updated requirements from the state of Minnesota and employee contracts. The Department of Finance and the Division of Schools and Learning use these formulas and guidelines to allocate staffing and funding to schools. Principals then use those allocations to budget and manage the day-to-day operations of our schools. The Division of Schools and Learning works closely with all other divisions to ensure the school allocations are accurate and equitable. View the FY27 School Allocation Guidelines.

School Name	School Number	Principal FTEs	Clerk FTEs	Instructional Supports FTEs	Pupil Supports FTEs	Total FTEs	Total Budget
Elementary Schools (PreK-5)							
Adams Spanish Immersion	D410	2.00	1.50	44.21	9.70	57.41	$6,762,645
Barack & Michelle Obama Montessori	D493	1.00	1.50	32.92	11.72	47.14	$4,655,836
Battle Creek Elementary	D422	2.00	2.00	60.61	9.72	74.33	$6,948,187
Benjamin E. Mays Elementary	D424	2.00	2.00	49.30	8.22	61.52	$5,400,003
Bruce F. Vento Elementary	D449	2.00	2.00	63.55	13.34	80.89	$7,847,608
Chelsea Heights Elementary	D425	1.00	1.50	29.48	6.82	38.80	$3,867,688
Cherokee Heights Elementary	D428	1.00	2.00	36.02	8.48	47.5	$4,506,842
Como Park Elementary	D431	2.00	2.00	59.72	8.42	72.14	$6,521,840
Crossroads Montessori	D465	0.50	1.50	21.10	7.41	30.51	$2,915,976
Crossroads Science	D466	0.50	1.50	22.81	7.03	31.84	$3,259,538
Dayton's Bluff Achievement Plus	D433	1.00	2.00	36.24	9.18	48.42	$4,694,462
Eastern Heights Elementary	D452	2.00	2.00	50.74	9.08	63.82	$5,379,040
EXPO Elementary	D435	1.00	1.50	49.40	8.22	60.12	$5,286,477
Farnsworth Aerospace - Lower	D458	1.00	1.50	41.46	8.30	52.26	$5,520,961
Four Seasons Arts+	D460	1.00	1.50	38.90	7.30	48.70	$5,145,850

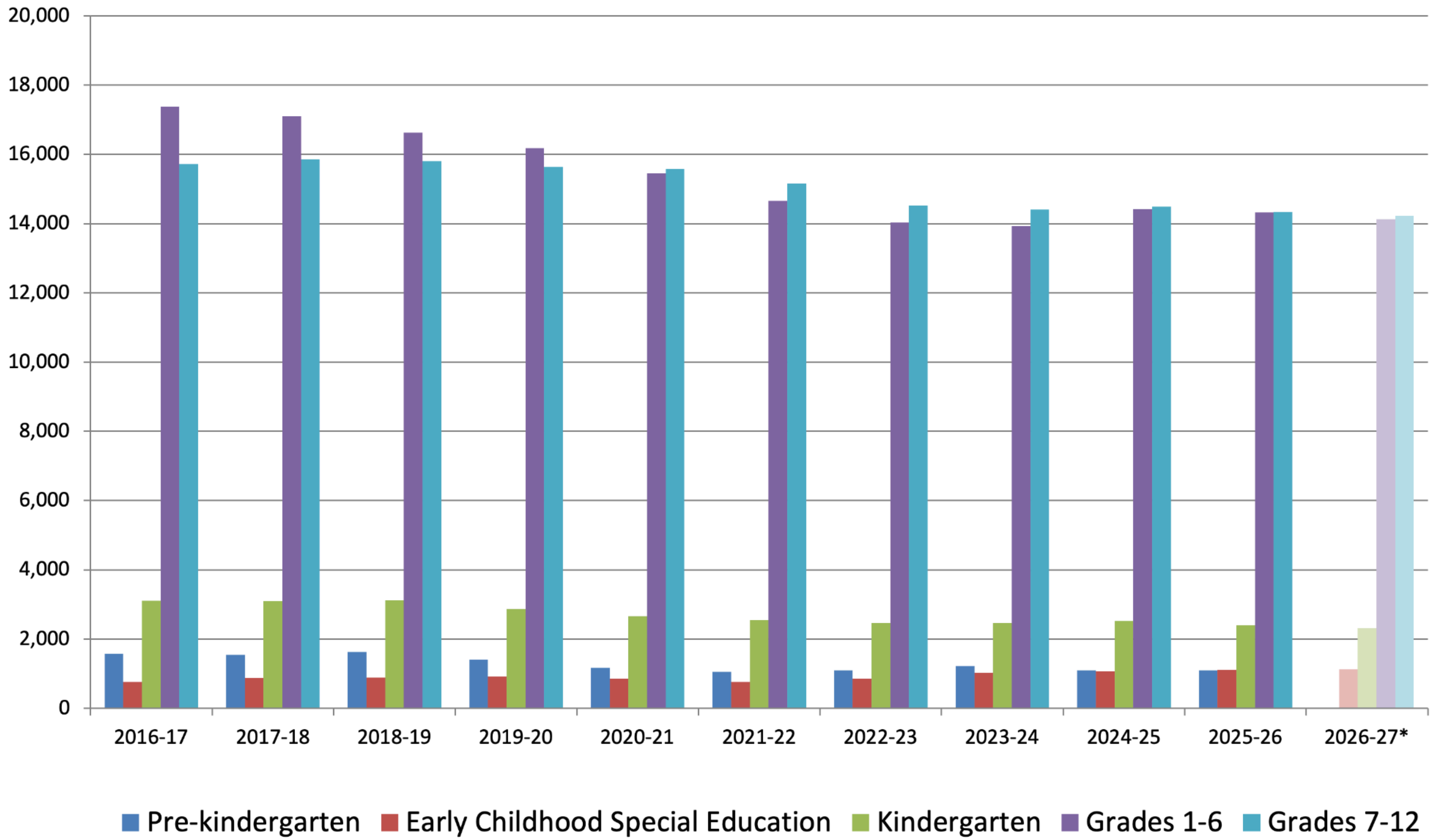
Frost Lake Elementary	D464	2.00	1.50	64.55	11.20	79.25	$8,113,904
Global Arts Plus - Lower	D510	1.00	1.50	44.07	9.12	55.69	$5,575,160
Groveland Park Elementary	D476	1.00	1.50	46.35	9.68	58.53	$5,799,159
Hamline Elementary	D482	1.00	2.00	32.46	8.29	43.75	$4,297,252
The Heights Community School	D488	2.00	2.00	54.40	9.18	67.58	$6,189,600
Highland Park Elementary	D491	1.00	2.00	43.25	9.18	55.43	$5,481,026
Highwood Hills Elementary	D496	1.00	2.00	45.00	8.38	56.38	$5,387,863
Horace Mann School	D518	1.00	1.50	29.19	5.22	36.91	$4,191,300
Jie Ming Mandarin Immersion	D483	1.00	1.50	29.72	5.73	37.95	$4,631,785
L'Etoile du Nord French Immersion	D462	1.00	1.50	20.03	5.60	28.13	$3,104,615
Maxfield Elementary	D524	1.00	2.00	39.34	8.18	50.52	$4,617,281
Mississippi Creative Arts	D527	1.00	2.00	59.57	11.00	73.57	$7,476,962
Nokomis Montessori North	D533	1.00	1.50	41.46	12.70	56.66	$5,242,844
Nokomis Montessori South	D534	1.00	1.50	32.06	9.34	43.90	$4,298,742
Randolph Heights Elementary	D545	1.00	1.50	26.53	6.02	35.05	$4,191,551
Riverview Spanish/English Dual Immersion	D551	1.00	1.50	28.59	7.88	38.97	$4,279,337
Saint Paul Music Academy	D558	2.00	1.50	62.61	11.38	77.449	$8,258,998
SPPS Online Elementary School	D400	0.66	1.50	13.55	2.30	18.01	$1,962,266
St. Anthony Park Elementary	D557	1.00	1.50	33.51	5.62	41.63	$4,514,337
Txuj Ci HMong Language & Culture - Lower	D541	2.00	2.00	72.06	10.52	86.58	$9,754,940
Wellstone Elementary	D552	2.00	1.50	56.72	10.80	71.02	$7,792,997
PreK-8 Schools							
American Indian Magnet	D579	2.00	2.00	65.27	11.7	80.97	8,459,420
Capitol Hill Gifted and Talented	D494	3.00	3.00	58.61	10.06	74.67	$9,133,604
East African Magnet	D442	1.00	2.00	40.94	7.30	51.24	$5,445,484

Hazel Park Preparatory Academy	D489	2.00	2.00	62.56	9.32	75.88	$7,434,142
Middle Schools (6-8)							
Barack & Michelle Obama Middle School	D348	1.00	2.00	13.28	4.28	20.56	$2,471,075
Battle Creek Middle School	D310	3.00	2.00	56.32	8.38	69.70	$7,424,437
E-STEM Middle School	D357	3.00	2.00	45.72	8.18	58.90	$6,269,520
Farnsworth Aerospace - Upper	D315	3.00	2.00	47.03	7.36	59.39	$6,647,993
Global Arts Plus - Upper	D528	2.00	2.00	38.68	7.06	49.74	$5,354,059
Hidden River Middle School	D345	3.00	2.00	41.83	8.38	55.21	$6,561,023
Highland Park Middle School	D330	3.00	2.00	64.38	10.38	79.76	$9,131,799
Murray Middle School	D342	3.00	2.00	45.02	7.38	57.40	$6,145,495
SPPS Online Middle School	D300	0.66	1.00	14.50	2.20	18.36	$2,296,520
Txuj Ci HMong Language & Culture - Upper	D328	2.00	2.00	40.83	6.64	51.47	$6,057,848
Washington Technology Middle School	D362	3.00	2.00	61.35	10.69	77.04	$8,606,584
Secondary Schools (6-12)							
Creative Arts Secondary School	D211	2.00	2.20	26.57	7.88	38.65	$4,869,779
Humboldt High School	D225	4.00	3.00	89.30	13.24	109.54	$12,621,781
Open World Learning Community	D250	2.00	2.20	32.97	6.88	44.05	$5,192,721
High Schools (9-12)							
Central Senior High School	D210	5.00	4.00	97.74	17.44	124.18	$15,219,808
Como Park Senior High School	D212	4.00	3.00	79.778	13.74	100.52	$11,374,261
Harding Senior High School	D215	5.00	4.00	115.93	17.94	142.87	$16,906,607
Highland Park Senior High School	D220	4.00	3.00	81.84	15.44	104.28	$12,384,012
Johnson Senior High School	D230	4.00	3.00	85.99	13.94	106.93	$12,453,851
SPPS Online High School	D200	0.68	1.40	27.26	5.10	34.44	$4,044,648
Washington Technology High School	D252	4.00	3.00	91.46	12.38	110.84	$12,914,853

Alternative Learning Centers (ALCs) and Other Sites							
Adolescent Girls and Parenting Education (AGAPE) High School	D006	1.00	1.25	6.10	3.00	11.35	$1,606,051
ALC Elementary	D726	-	-	5.5	-	5.5	$5,359,245
ALC On Track	D728	-	-	10.17	-	10.17	$1,452,025
Anna Westin House	D042	-	-	1.47	-	1.47	$265,432
Brittany's Place	D054	-	-	1.47	-	1.47	$51,843
Bridge View School	D430	2.00	1.20	89.75	3.44	96.93	$7,829,471
Children's Hospital	D007	-	-	5.80	-	5.80	$356,104
Districtwide Early Childhood Hub	D434	-	-	24.17	7.25	31.42	$2,276,371
Early Childhood Intervention S	D035	-	-	-	-	-	$482,601
Early Childhood Special Education (ECSE) Highwood Hills	D699	-	-	52.33	3.30	55.63	$8,762,448
Early Childhood Special Education (ECSE) Inclusion	D009	-	-	-	-	-	$0
Early Education Birth to Three	D620	-	-	51.30	3.00	54.30	$7,836,417
Focus Beyond Transition Services	D608	2.00	1.00	118.04	4.00	125.04	$9,572,022
Gateway to College	D718	1.00	1.75	8.25	2.70	13.70	$2,723,708
Gordon Parks High School	D710	2.00	1.50	15.85	5.60	24.95	$3,154,042
Guadalupe Alternative Programs	D841	-	-	-	-	-	$204,4574
Juvenile Detention	D678	-	-	10.39	0.8	11.19	$997,888
Journeys Secondary	D695	2.00	1.00	29.00	4.4	36.40	$3,692,726
LEAP High School	D723	1.00	1.50	13.32	5.00	20.82	$2,549,695
RiverEast Elementary and Secondary	D607	2.00	1.00	57.21	5.54	65.75	$4,943,237
Secondary Extended Programs	D712	-	-	6.25	-	-	$3,364,317
United Hospital	D675	-	-	1.00	-	1.00	$163,477
TOTAL		**128.00**	**130.00**	**3,421.99**	**601.58**	**4,281.57**	**$466,919,862**

The above allocations do not include non-salary/supplies, some Title funds, iPad accessories, extra duty allocations, and program allocations.

October 1, 2026, Projected Enrollments by Grade Level



***Projected enrollment for 2026-27. We do not project pre-kindergarten.**

General Fund Program Allocations

Program Name	Program Number	FTEs	Budget
Administration			
Alternative Education	038, 039, 712, 716, 728	21.92	$12,920,453
Board of Education	010	9.00	$626,112
Equity, Strategy, Innovation General	031	1.50	$516,803
Superintendency	020	2.00	$710,340
Maintenance & Operations			
Facilities - Planning & Long-Term Facilities Maintenance	850, 865	99.15	$22,995,090
Facilities - Operations & Maintenance	807, 808, 809, 810, 811, 812	274.00	$33,730,483
Facilities - Utilities	813	-	$9,412,000
Districtwide Support Services			
Admin and Operations General	029, 043	2.15	$525,558
Communications	135	8.97	$1,628,331
Community Education	586 (Transferred to 203)	-	$177,224
Districtwide - Benefits, Insurance & Supplemental Pay	930, 940, 960, 6185, 6184	-	$33,060,036
Districtwide - Transfers	950	-	$642,595
Equal Employment Opportunity	108	3.00	$493,949
Equity	129, 131, 132, 133	6.00	$1,211,546
Financial Services	110, 112, 113	39.80	$8,320,899
General Counsel's Office	150	4.00	$712,415
Human Resources	160	44.50	$6,240,854
Human Resources - Substitutes	271	-	$7,465,373
Human Resources - Talent Acquisition	161, 162, 163	10.50	$2,862,704
Innovation Office	024, 025, 026	5.80	$971,048
Office of Accountability	105	-	$544,960
Research, Evaluation & Assessment	190	9.76	$1,576,244
School Support Services			
Academics	033	1.4	$330,750

Athletics	192, 292	16.00	$8,822,831
College & Career Readiness	301, 321, 341, 361, 365, 380, 399, 710, 712, 713, 714, 715	17.15	$2,692,535
College & Career Readiness - Indian Education	196, 198	10.50	$1,365,315
College & Career Readiness - School Support	718, 730, 741	10.55	$1,683,488
Family Engagement & Community Partnerships	103, 134, 136, 717	18.90	$2,928,527
Federal Programs	204, 205, 209, 210, 216	86.35	$11,982,569
Multilingual Learners	114, 115, 117, 119, 219	5.50	$1,239,358
Schools and Learning General	034, 050, 201, 291, 298, 605, 642	30.00	$2,330,439
Security and Emergency Management	805, 815	42.20	$4,462,795
Specialized Services	120, 164, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 414, 416, 420, 421, 422, 425, 465, 499, 721, 730, 740, 742, 744	490.05	$65,298,931
Student Placement	106	12.69	$1,754,159
Teaching and Learning	102, 111, 118, 200, 202, 203, 211, 212, 213, 214, 215, 218, 220, 221, 230, 240, 250, 255, 256, 257, 260, 261, 270, 280, 609, 610, 615, 616, 621, 640, 641, 643, 716	22.10	8,866,800
Technology Services	107, 141, 170, 182, 612, 620, 630, 682	67.98	$17,364,673
Technology Services (Formerly Alternative Education)	613	6.00	$1,373,579
Transportation	760	48.20	$45,460,533
Voluntary Pre-K	200	-	$2,576,937
TOTAL		**1,428.77**	**$343,057,501**

Appendix: Program Name and Code

Program Code	Program Name
000	Districtwide Revenue
010	Board of Education
020	Superintendent's Office

Program Code	Program Name
021	Negotiations/Labor Relations
022	Chief Executive Officer
023	Educational Partnerships
024	Office of Fund Development
025	Office of Innovation
026	Project Management Office
029	360 Colborne Equipment & Repair
030	Office of Leadership Development
031	Equity Strategy and Innovation
032	Secondary Education Administration
033	Office of Academics
034	Division of Schools
035	Area A Office
036	Special Education Administration
037	Area B Office
038	Alternative Learning Center (ALC) Admin Overhead
039	Alternative Learning Center (ALC) Administration
042	Family & Community Involvement
043	Chief of Operations
050	School Administration
102	Pre-K Administration
103	Community Partners
104	Operations Office
105	Office of Accountability
106	Student Placement Center
107	Accountability Technology & Support Service
108	Equal Employment Opportunity
109	Partnerships
110	Business & Financial Affairs
111	Middle School Model Support
112	Enterprise Resource Planning
113	Risk Management
114	English Language Learners Support
115	Translation Professional Development
116	Storehouse
117	Multilingual Learning Professional Development
118	Talent Development & Acceleration Administration
119	Multilingual Learner Administration
120	Special Education Administration
129	Office of Equity Professional Development
130	Community Relations
131	Office of Racial Equity

Program Code	Program Name
132	Out for Equity
133	Multicultural Resource Center
134	Family & Community Engagement
135	Communications
136	Parent Academy
141	Management Information Systems
150	General Counsel's Office
151	Internal Audit
160	Human Resources
161	Saint Paul Urban Teacher Residency (SUTR) Program
162	Educator Retention
163	Recruiting
164	Recruiting Paraprofessionals
170	Graphic Services
175	Site-based Management
182	Personalized Learning Through Technology - Administration
190	Research Evaluation & Assessment
192	Athletics Administration
196	Indian Education
198	American Indian Studies
200	Voluntary Pre-K
201	Education - Kindergarten
202	Education - Pre-K
203	Education - Elementary General
204	T2, Part A, Teacher & Principal Training
205	T3, Part A, English Language Acquisition
206	T4, Safe and Drug-free
207	T5, Part A, Innovative Programs
208	Child-Parent Center (CPC)
209	Title IV
210	T2, Part D - Enhancing Education
211	Education - Secondary General
212	Visual Art
213	Continuing Support
214	Transition Support
215	Business
216	Title I, Education Disadvantaged
217	Assurance of Mastery
218	Gifted & Talented
219	Limited English Proficiency
220	English (Language Arts)
221	Planetarium Staff

Program Code	Program Name
230	Foreign Language/Native Language
231	Fresh Force
240	Health, Physical Education & Recreation
248	Driver Education
250	Family Living Science
255	Industrial Education
256	Mathematics
257	Computer Science/Technology Education
258	Music
260	Natural Sciences
261	Belwin
270	Social Sciences/Social Studies
271	Substitute Teachers
272	Remedial Mathematics
273	Remedial Other Content Areas
274	Study Skills Improvement
275	Kindergarten Individual Instruction
276	Elementary Individual Instruction
277	Secondary Individual Instruction
278	Regular School Day-Longer Day/Week
279	Substantial Parental Involvement
280	Advancement Via Individual Determination (AVID)
281	Remedial Reading & Language Arts
283	Adult Diploma Program
291	Co-Curricular Activities (Non-Athletics)
292	Boys & Girls Athletics
294	Boys Athletics
296	Girls Athletics
297	Discovery Club
298	Extra-Curricular Activities
301	Agriculture Education
311	Marketing Occupations Education
321	Health Occupations Education
331	Homemaking Occupations Education
341	Business & Office Occupations Education
351	Technical Education
361	Trade & Industrial Occupations Education
365	Services Occupations Education
371	Diversified and Interrelated Occupations
380	School to Work Disabled
399	School to Work
400	General Special Education

Program Code	Program Name
401	Speech
402	Mild/Moderate Disabilities
403	Moderate/Severe Disabilities
404	Physical Impairment
405	Deaf and Hard of Hearing
406	Visual Impairment
407	Specific Learning Disabilities
408	Emotional Behavioral Disorders
409	Deaf Blind
410	Other Health Disabilities
411	Autism
412	Developmental Delay
414	Traumatic Brain Injury
416	Severely Multiply Impaired
420	Special Education - General
421	Third Party Reimbursement
422	Special Education-Students without Disabilities
425	Early Childhood Special Education
430	Focus Beyond
440	Mentally Impaired: Mild-Moderate
450	Mentally Impaired: Moderate-Severe
455	Developmental Adapted Physical Education (DAPE) & Special Education Prep
460	Physically Impaired
465	Hearing Impaired
470	Speech/Language Impaired
475	Visually Impaired
490	Specific Learning Disability
491	Occupational Therapy/Physical Therapy Services
492	Autism
493	Emotional/Behavioral Disorder
494	Treatment Centers
495	Non-Public Diagnostic
496	Home Instruction
499	Special Education SH and W
500	Adults with Disabilities
504	Community Education Administration
505	General Community Education Programs
510	Adults with Disabilities
520	Adult Basic & Continuing Education
570	Discovery Club
580	Early Childhood & Family Education
581	Pre-K Administration

Program Code	Program Name
582	School Readiness
583	Preschool Screening
584	School Readiness Plus
585	Youth Development/Youth Services
586	Freedom Schools
590	Other Community Programs
601	Education-Kindergarten Virtual
602	Education-PreK Virtual
603	Education-Elementary Virtual
605	General Instructional Support
606	Accountability
607	School Quality Review & Intervention
608	Standards
609	Well-Rounded Education
610	Instructional Services
611	Education-Secondary Virtual
612	Digital Support Team
613	Office Digital Alternative Education
614	Extended Day Learning (EDL) Summer
615	SEALS of Biliteracy
616	Instructional Design
620	Educational Technology
621	Educational Technology
630	Technology Infrastructure
631	Referendum Technology
637	Debt Service
640	Staff Development
641	Staff Development Districtwide
642	Achievement Plus
643	Peer Assistance and Review
679	Food Services
680	Food Services
681	Technology Infrastructure
682	Personalized Learn Through Technology
687	Transportation Administration
710	Secondary Counseling & Guidance
712	Elementary Counseling & Guidance
713	Earn as You Learn
714	Career Pathways
715	Counseling and Guidance
716	Career Curriculum
717	Academic Parent Teacher Team (APTT)

Program Code	Program Name
718	School Climate
720	Student Wellness
721	Student Wellness Administration
730	Psychological/Mental Health Services
740	Social Work Services
741	School Attendance Matters
742	Elementary Alternative to Expulsion
743	Alternative to Expulsion A2E
744	C3 Program
760	Pupil Transportation
761	District-Owned Buses
770	Food Service
777	Unassigned Staff
790	Other Pupil Support Services
805	School Security
807	Personal Protective Equipment (PPE)
808	Facilities Workers
809	Indoor Air Filtration
810	Operations & Maintenance
811	Grounds
812	Custodial
813	Utilities
815	Safety & Security
816	Drug Abuse Prevention
817	Gang Resistance Education
818	Other School Safety
850	Facility Planning, Leases, H & S
855	Alternative Facilities
865	LTFM excl Prog 866 & 867
866	LTFM $100,000-$1,999,999 /site
867	LTFM $2 million or more/site
868	LTFM 2m Pay As You Go
870	Building Construction
875	COPs
920	Short-Term Borrowing
930	Employee Benefits
935	Post Employment Benefits
940	Insurance
950	Transfers
960	Other Nonrecurring Items