



# St. Louis Park Public Schools

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## FY 2027 Budget

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**June 2026**

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

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# **St. Louis Park Public Schools**

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## **FY2027 Budget Executive Summary**

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## Executive Summary

This budget of Independent School District No. 283, St. Louis Park Public Schools, is for the fiscal year beginning July 1, 2026 and ending June 30, 2027 (FY2027). Prior year data is included for comparative purposes and budgeted amounts for FY2026.

The District anticipates ending FY2027 with a 9.46% unassigned General Fund balance. This fund balance is:

- above the 8% assumption that was approved by the School Board at its April 28, 2026 meeting;
  - It is important to note that the Finance Advisory Committee will reevaluate the target Fund Balance following a change in practice that incorporated the former Severance Reserve into the Unassigned Fund Balance. This adjustment aligns the district's calculation with the Minnesota Department of Education (MDE) methodology, enabling direct comparisons with other districts.
- in keeping with School Board Policy 714, Fund Balances, which states; *The School Board desires an unreserved general fund balance for the following reasons: cash flow, legislative short fall, tax abatements, and other unanticipated needs. The School Board understands that conditions may determine that the target of 6% unreserved general fund balance will be unobtainable in some years. The School Board will establish the amount of unreserved general fund balance during the annual budget process.*
- an increase of \$17,900 from the FY2026 mid-year budget beginning unassigned balance.

At this point, we believe this is a realistic picture of the budget, as we:

- anticipate the outcome of the August 11, 2026 election;
- continue to stabilize and strive to grow enrollment;
- maximize revenue across all federal and assigned state revenue programs;
- work with our transportation providers to contain rapidly growing costs;
- work with the Finance Advisory Committee (FAC) and all budget managers to monitor and contain spending; and
- make a plan to grow fund balance in the coming years, as recommended by the FAC.

### Budget reorganizations and investments

The budget as presented includes the following reorganizations of central office roles and investments in elementary & secondary schools. Details are in the Informational Section.

Secondary Teachers - 4 Period Day (net of Schedule C & IB changes)	411,000
Elementary Teachers - contingency (net of enrollment based reduction)	153,000
Elem/Sec Special Education (net of central office reduction)	341,000
Graduation Security	100,000
Central Office/Net Administrative Reduction	(153,000)
<b>Total</b>	<b>852,000</b>

The table below summarizes the FY2027 budget.

	Budget				
	FY2026 Ending Balance	FY2027 Revenue	FY2027 Expenditures	FY2027 Ending Balance	Change in Balance
<b>General</b>	10,524,964	89,440,900	90,071,000	9,894,864	-630,100
<b>School Nutrition</b>	1,183,502	3,267,000	3,162,000	1,288,502	105,000
<b>Community Service</b>	3,154,257	9,571,000	8,918,000	3,807,257	653,000
<b>Debt Service</b>	3,782,887	19,997,000	19,382,000	4,397,887	615,000
<b>Self Funded Medical</b>	3,303,838	11,526,000	12,105,000	2,724,838	-579,000
<b>Self Funded Dental</b>	365,446	729,000	801,000	293,446	-72,000

The budget book is organized as follows:

- The **Executive Summary** contains an overview of the entire budget
- The **Organizational Section** contains information about the district
- The **Financial Section** includes overall budget assumptions, a financial overview of all funds, detailed revenue and expenditure assumptions, and explanations of variances for each fund.
- The **Informational Section** includes important details that support the budget preparation process throughout the year.
  1. Budget timeline
  2. Enrollment history and projections
  3. Pay 2026 Tax Levy summary
  4. Debt Service Schedules
  5. High School Athletic Fees



# **St. Louis Park Public Schools**

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## **FY2027 Budget Organizational Section**

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## Organization Overview

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

### SCHOOL BOARD OF DIRECTORS



From Left to Right: Vice Chair Celia Anderson, Treasurer Patrick Baldwin, Chair Virginia Mancini, Clerk Taylor Williams, Director Colin Cox, Director Susie Kaufman, and Director Sarah Davis.

### SUPERINTENDENT'S CABINET

The FY2027 make-up of the administrative team (Superintendent's Cabinet) at St. Louis Park Public Schools is outlined below.

Position	Name
Superintendent	Dr. Carlondrea Hines
Assistant Superintendent	Dr. Quennel Cooper
Executive Director of Business Services	Josiah Nebo
Executive Director of Student Services	Dr. Constance Robinson
Executive Director of Human Resources	Jason Loewe
Executive Director of Assessment, Research & Evaluation	Dr. Silvy Lafayette
Executive Director of Community Education	Patrice Howard
Executive Director of Communications & Community Relations	Ashley Sukhu
Executive Director of Information Services	Tom Marble

## FACILITIES

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

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

Name of School	Square Footage	School Type
Aquila Elementary	67,405	Boundary
Peter Hobart Elementary	73,076	Boundary
Susan Lindgren Elementary	77,896	Boundary
Park Spanish Immersion Elementary	79,589	District-Wide
St. Louis Park Middle School	201,716	District-Wide
St. Louis Park High School	370,957	District-Wide

### Central Community Center/District Office (183,941 sf) houses

- The **District Office** houses the centralized administrative services of the district which are a part of the Superintendent's cabinet as listed above.
- Early Childhood Special Education
- Early Childhood Family Education
- Early Learning Programs (half-day preschool)
- Kids Place Preschool Childcare
- Aquatics
- Central Clinic, a free, walk-in clinic for children from birth through high school who live in or go to school in the St. Louis Park or Hopkins school districts
- Adult Education Programs; GED, Career Pathways, Adult English as a Second Language (previously in Adult Options Education Center)

### Park Central Operations Center/Maintenance Center (25,443 sf) houses

- All technology infrastructure and team members
- Custodial/Maintenance leadership team and maintenance & grounds staff and equipment

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

- Community Education Senior and Adult Programs
- District Community Education facilities scheduling/rentals
  - long term rentals; RISE, Maggie's Farm, St. Louis Park Friends of the Arts
- District Community Education Volunteers
- Transition Plus, a program that works with young adults with disabilities (ages 18 to 21).
- 9-12 Program, a setting four high school special education program

The district continues to lease a 17,775 sq. foot building (located at 6311 Wayzata Boulevard) which is used for storage and offices as needed. The lease for this facility expires on June 30, 2028.

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

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



# **St. Louis Park Public Schools**

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## **FY2027 Budget Financial Section**

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## Budget Assumptions

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 28, 2026 meeting are as follows:

### 1. Estimated Enrollment

- Kindergarten through 12th grade estimated enrollment of 4,437 (includes 329 kindergarten students), which is an increase of 30 students overall using a four year cohort survival model.

### 2. Classroom Teacher Staffing

- Class size guidelines are consistent with FY2026 and staffing assumptions are based on estimated enrollment and the below class size guidelines across district and by grade. It is important to note that for FY2027 investments in additional secondary teachers are required to maintain class sizes as a result of the transition to the 4 period day.

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 - change (\$100 per semester)
- Community Education space rental fees - no change
- Technology fee for lost/damaged items

**4. State General Funding** - Formula increase of 2.69% for FY2027; \$7,683 per adjusted pupil unit.

**5. Fund Balance** - *Minimum* General Fund balance maintained above 6% per School Board policy with the goal of 8% and a strategy to grow to 12%-16%; budget presented with a 9.46% balance. See Executive Summary for important note about fund balance.

**6. Purchased Services** - Market changes in transportation, utilities and property/liability insurance

**7. Salary/Benefits** - Open employment contracts reflect historical patterns

**8. Contingency** General Fund contingencies: \$332,000 to address class size or other staffing concerns as this fall's enrollment numbers become known or to address other unforeseen needs of the General Fund throughout the year

## OVERVIEW OF FUNDS

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

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

While the Executive Summary will focus on the General Fund’s fiscal condition, the district also approves a budget in the following funds:

- **School Nutrition Fund** (operating fund) – Revenue and expenditure activity related to the school lunch, milk, concessions, vending and breakfast programs
- **Community Service Fund** (operating fund) – Revenue and expenditure activity related to Community Education, Early Childhood and Family Education, School Readiness, Preschool Screening, and Non-Public pupil support
- **Debt Service Fund** (non-operating fund) – Revenue and expenditure activity related to the district’s outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds
- **Internal Service Fund** – Revenue and expenditure activity related to the district’s self-funded dental and health insurance plans and Other Post Employment Benefits (OBEP) funds; the revenue and expenditures in these areas are dependent upon the choices made by staff who participate in these benefits. We began to establish a budget for these funds in FY2025.

The following non-operating funds are not budgeted and are not included in this executive summary.

- **Building Construction Fund** – The Building Fund is used to record all operations of a district’s building construction program that are funded by the sale of bonds or capital loans; because building construction is ongoing throughout the duration of construction projects, the budget is established for the project and not by fiscal year
- **Trust & Agency Fund** – Revenue and expenditure activity related to funds that the district holds in trust for others; these funds are budgeted by the school district, but are available for the purposes of other organizations; the district currently holds a custodial account for the Voss Family Foundation

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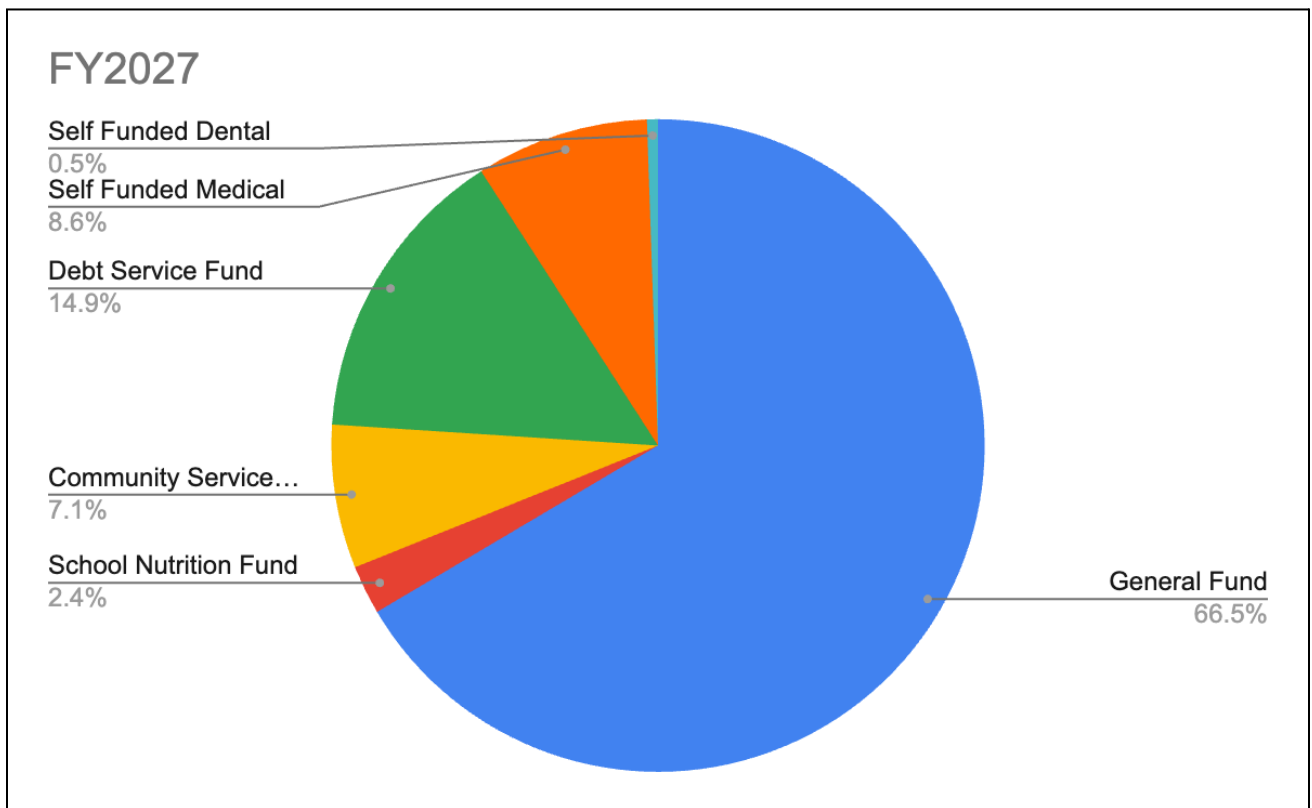
# **FY2027 Budget**

## **All Funds Financial Summary**

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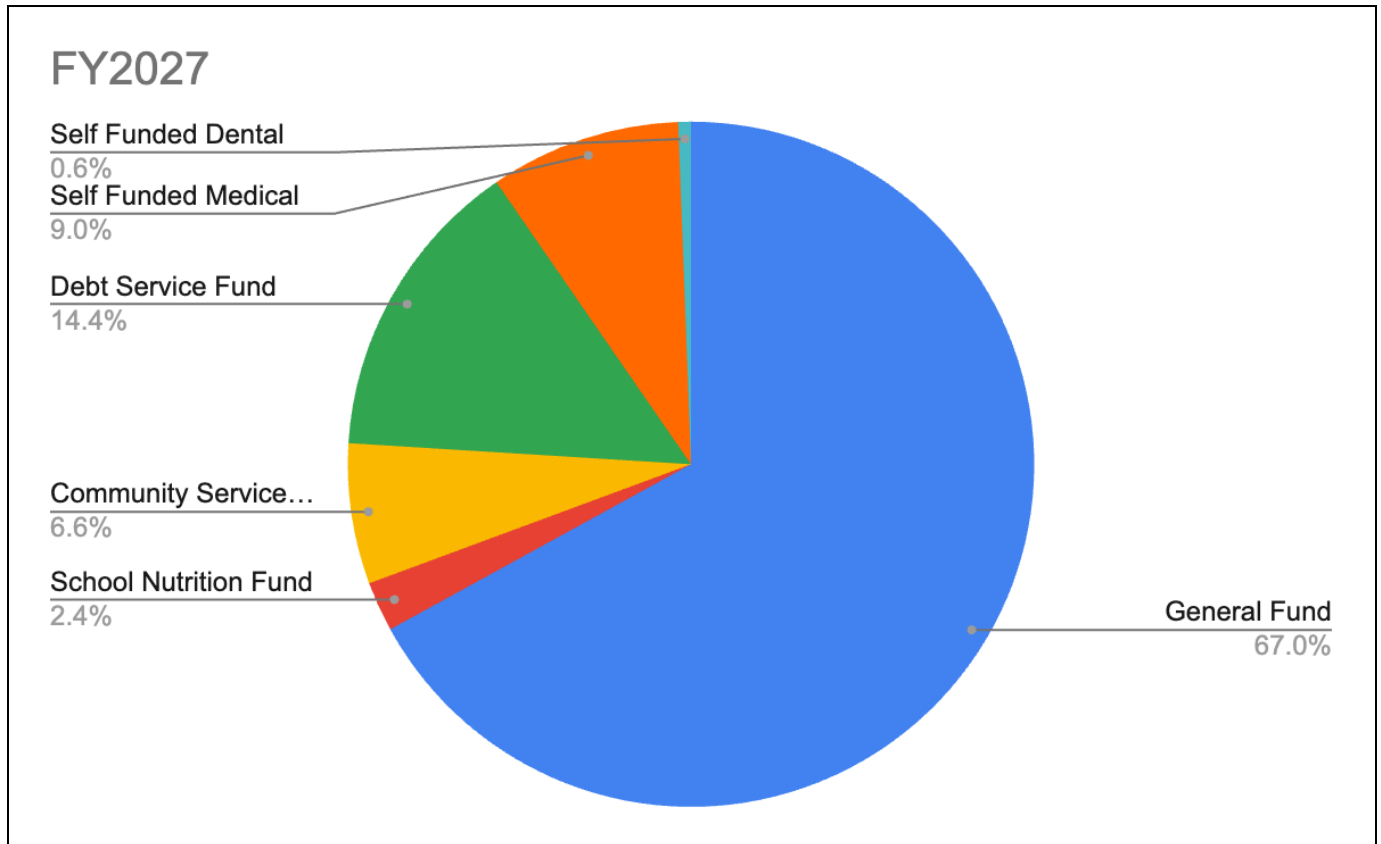
### All Funds Revenue

Revenue	Budget			
	FY2027	FY2026	Change	
<b>General Fund</b>	89,440,900	86,139,000	3,301,900	3.83%
<b>School Nutrition Fund</b>	3,267,000	3,027,000	240,000	7.93%
<b>Community Service Fund</b>	9,571,000	9,576,000	-5,000	-0.05%
<b>Debt Service Fund</b>	19,997,000	19,225,000	772,000	4.02%
<b>Self Funded Medical</b>	11,526,000	11,868,000	-342,000	-2.88%
<b>Self Funded Dental</b>	729,000	611,000	118,000	19.31%



### All Funds Expenditures

Expenditures	Budget			
	FY2027	FY2026	Change	
<b>General Fund</b>	90,071,000	86,475,900	3,595,100	4.16%
<b>School Nutrition Fund</b>	3,162,000	3,090,000	72,000	2.33%
<b>Community Service Fund</b>	8,918,000	8,555,000	363,000	4.24%
<b>Debt Service Fund</b>	19,382,000	18,855,000	527,000	2.80%
<b>Self Funded Medical</b>	12,105,000	12,806,000	-701,000	-5.47%
<b>Self Funded Dental</b>	801,000	743,000	58,000	7.81%



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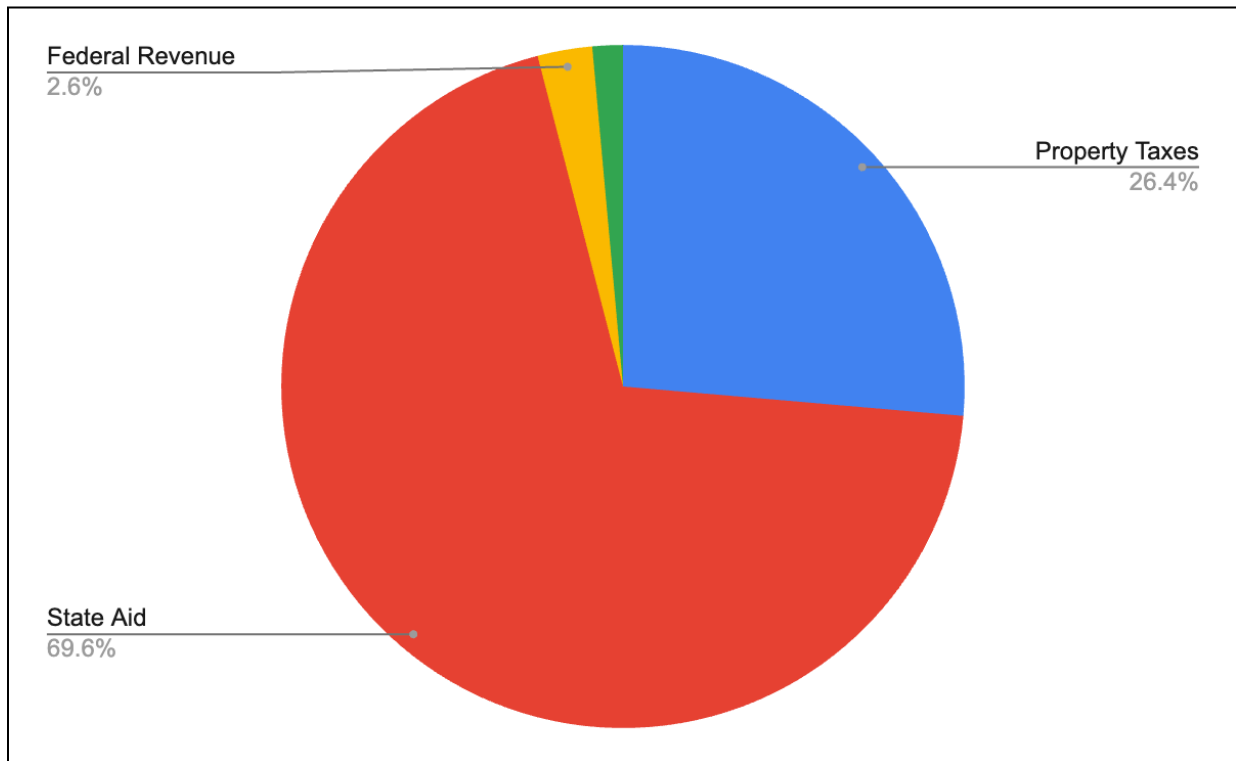
# **FY2027 Revenue Budget Financial Summary**

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### GENERAL FUND

General Fund revenue is projected to increase by \$2,348,300 or 2.84% from the FY2026 June updated budget. The breakdown of the revenue within the general fund by source is as follows:

Revenue Source	FY2027 Proposed	FY2026 Mid-Year	Budget Change	
Property Taxes	23,586,900	23,412,000	174,900	0.75%
State Aid	62,254,000	59,277,000	2,977,000	5.02%
Federal Revenue	2,314,000	2,314,000	0	0.00%
Other	1,286,000	1,136,000	150,000	13.20%
<b>Total</b>	<b>89,440,900</b>	<b>86,139,000</b>	<b>3,301,900</b>	<b>3.83%</b>



1. **State Revenue** serves as the district’s primary funding source, comprising 69.6% of the General Fund revenue. State Aid is budgeted to increase by \$2,977,000 or 5.02% from the FY2026 mid-year budget.

The increase in state aid is made up of the following items:

- \$1,361,000 - General Education Aid
- \$421,000 - Compensatory
- \$355,000 - ML Aid
- \$840,000 - Special Education

The majority of the State Aid category is Basic General Education Aid. This category includes a 2.69% increase in the basic funding formula, the state calculated inflationary increase for FY2027. This aid increase is enhanced by a projected enrollment increase of 30 students. The components of Basic General Education Aid are (1) the per pupil funding formula multiplied by (2) Adjusted Pupil Units, as described below.

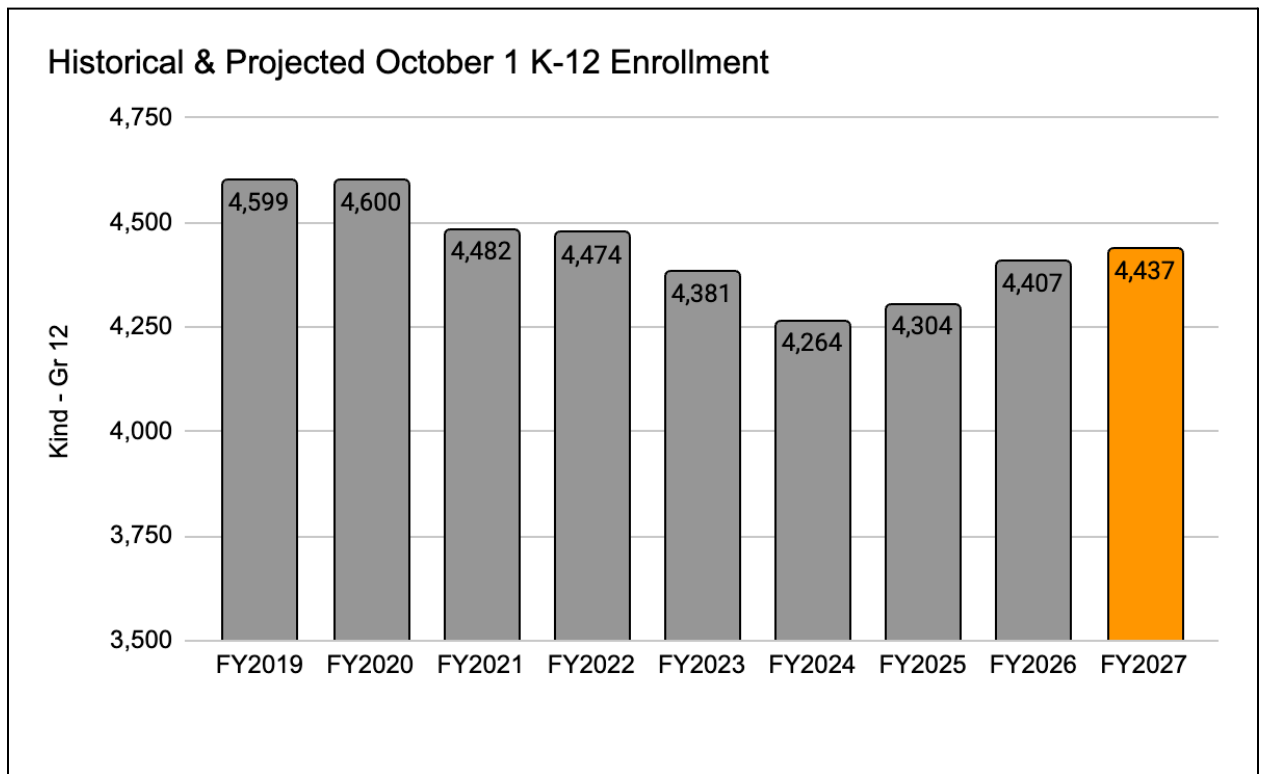
(1) Basic General Education Funding Formula - The per pupil funding formula used in the is \$7,465 for FY2026. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
2014-15	\$5,831	1.5% increase + \$25
2015-16	\$5,948	2.0% increase
2016-17	\$6,067	2.0% increase
2017-18	\$6,188	2.0% increase
2018-19	\$6,312	2.0% increase
2019-20	\$6,438	2.0% increase
2020-21	\$6,567	2.0% increase
2021-22	\$6,728	2.45% increase
2022-23	\$6,863	2.0% increase
2023-24	\$7,138	4% increase
2024-25	\$7,281	2% increase
2025-26	\$7,481	2.74% increase
2026-27	\$7,683	2.69% increase

(2) Adjusted Pupil Units - The district anticipates enrollment for FY2027 to be 4,437 for K-12th grade students in attendance in local district facilities. Note: this differs from enrollment reported to the state for other purposes which will include students in attendance at facilities outside the district, such as Intermediate District 287, for which the district receives and passes along aid in the form of a tuition payment.

Final adjusted pupil units are calculated by the Minnesota Department of Education approximately 6 months after the end of a fiscal year (January 2028 for the FY 2027) through a complex set of data and reporting which includes the following:

- **Adjusted Pupil Units** calculate actual “membership time” in St. Louis Park Public Schools multiplied by a statutory weighting factor per grade level (grades K-6 – 1.0, grades 7-12 = 1.2), rather than simple enrollment counts at a given point in time.



- Adjusted Pupil Units also includes the net impact of **“enrollment options”** agreements with other Minnesota public school districts. This accounts for students enrolling into or out of St. Louis Park Public Schools to or from other Minnesota public school districts.
- Adjusted Pupil Units also includes students who leave the district through **tuition agreements** with another district and excludes students who enter the district through these tuition agreements. The state aid is passed along to the enrolling district through tuition payments.
- St. Louis Park Public Schools has approximately 200 resident students who attend **public charter schools**. Unlike the tuition options noted above, public charter schools receive state aid directly, so are not reported by St. Louis Park Public Schools. There are also approximately 1,000 resident students who attend **private or religious schools** (10 in St. Louis Park district boundaries), which are not reported by St. Louis Park Public Schools. Neither of these sets of students is included in the Adjusted Pupil Unit calculations for the district.

The remainder of the 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 revenues outside of the basic funding formula. Totaling \$16 million, special education makes up 26.8% state aid in the General Fund. Special Education aid is budgeted to increase by \$1.5 million next year.

Beginning in FY2025 we began budgeting for the revenue associated with the GASB 68 pension adjustment in state revenue source code 397. Finance Code 397 includes GASB 68 pension accounting entries required for financial statement reporting. An expense and offsetting

revenue are recorded to recognize pension-related costs without affecting the district's operating budget or fund balance.

### **Property Tax Revenue**

Property tax revenue is determined by specific funding formulas and limits established in state law or by voter approval. Property tax revenue in the General Fund is budgeted to be fairly stable between FY2026 and FY2027, increasing by \$174,900.

- In the unrestricted General Fund, there is a slight increase in the voter-approved referendum due to the inflationary factor included in the operating referendum formula. This is offset by prior year adjustments in years of declining enrollment.
- Revenue for the capital projects (restricted for technology) levy is basically flat. The formula for this voter-approved levy of 4.287% of net tax capacity. This levy was last authorized for 10 years in August of 2022 through voter approval. The August 11, 2026 election, if successful, will not impact FY2027 levy revenue. Any new revenue resulting from a successful election will begin in FY2028.
- Property tax revenue also includes levies for other formula-driven categories such as alternative teacher compensation (Q-comp) and safe schools and other MDE approved categories such as achievement and integration, unemployment, judgment and career and tech), and for capital related levies such as Long Term Facility Maintenance (LTFM), leases and the equalized portion of operating capital.
- See exhibit in the Informational Section for the line item details for taxes payable in 2026.

### **2. Federal Sources**

Federal revenue represents 2.6% of the general fund revenue. Federal sources include:

- Special Education IDEA funds make up 56% of the budget for federal revenue or \$1,300,000 in FY2027.
- Title I, II, III and IV funding in FY2027 totals \$835,000, or 36% of the budget for federal revenue.
- The remainder of federal revenue totalling \$179,000 includes smaller federal grants; CEIS, Indian Education and Carl Perkins.

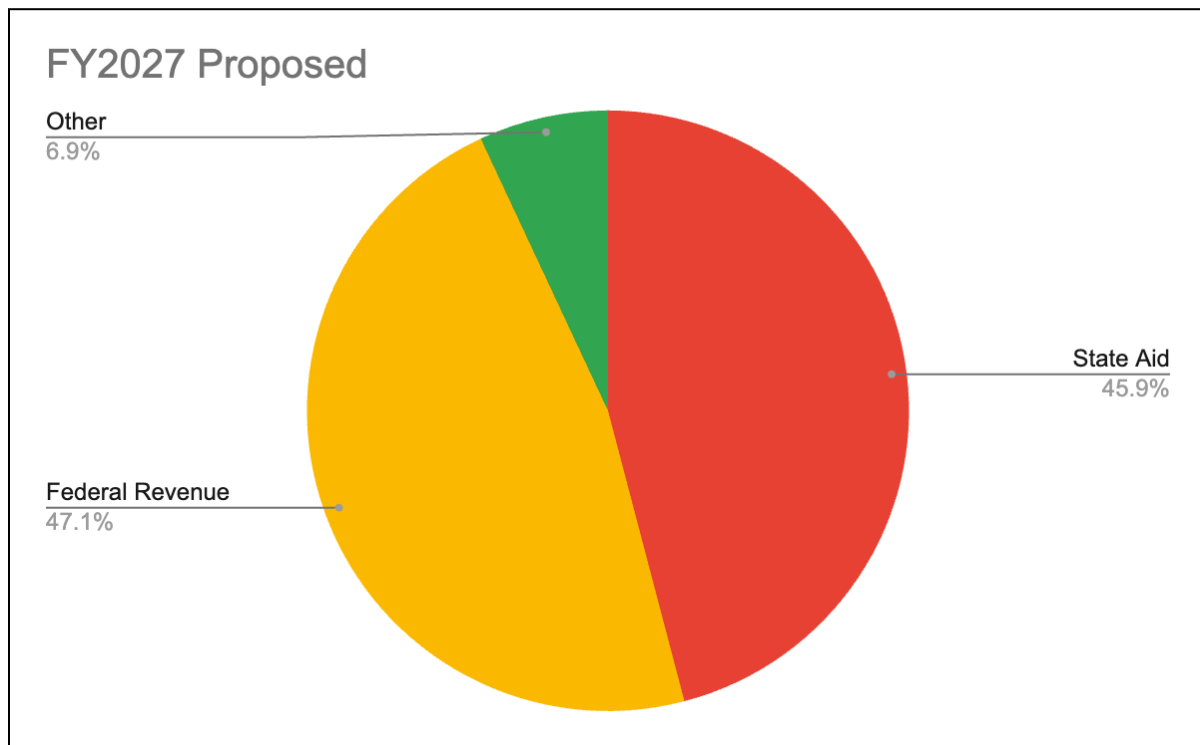
### **3. Other (Tuition, Fees, Admissions, Interest, Donations)**

Revenue in this category represents 1.4% of General Fund revenue or \$1,286,000. Items included in this category are student parking fees, student activity fees (see informational section), athletic and other event admissions, and interest earnings. At \$500,000, interest earnings make up the bulk of this category along with \$200,000 budgeted for Medical Assistance (MA) funding. This is an area where the district will strive to increase revenue in FY2027. A new senior accountant position was added with the focus on generating and maximizing revenue - with medical assistance being an area of focus. MA Funding allows public schools to be reimbursed for certain health-related services provided to eligible students, such as nursing, speech therapy, occupational or physical therapy, and counseling. Schools document and submit claims for services provided to students enrolled in MA, and the state and federal government reimburse a portion of the costs.

### SCHOOL NUTRITION FUND

Revenue in the School Nutrition Fund is budgeted to increase slightly in FY2026 to \$3,267,000. As we experience more year over year information about the impact of the free meals program (which began in FY2024) and the closed campus at the high school (which began in FY2025), and new federal reimbursement rates, we are getting clearer about our school nutrition revenue budget.

Revenue Source	FY2027 Proposed	FY2026 Mid-Year	Budget Change	
Property Taxes	0	0	0	n/a
State Aid	1,500,000	1,260,000	240,000	19.05%
Federal Revenue	1,540,000	1,540,000	0	0.00%
Other	227,000	227,000	0	0.00%
<b>Total</b>	<b>3,267,000</b>	<b>3,027,000</b>	<b>240,000</b>	<b>7.93%</b>



The following assumptions are included in the FY2027 School Nutrition revenue budget:

1. **Local Revenue** is budgeted to remain at \$227,000 in FY2026, only 7% of the total revenue budget. This reflects reduced sales due to state funding for universal free meals. Prices included in the budget for meal sales are as follows (due to free meals, this would only be attributed to second meals or adult meals).

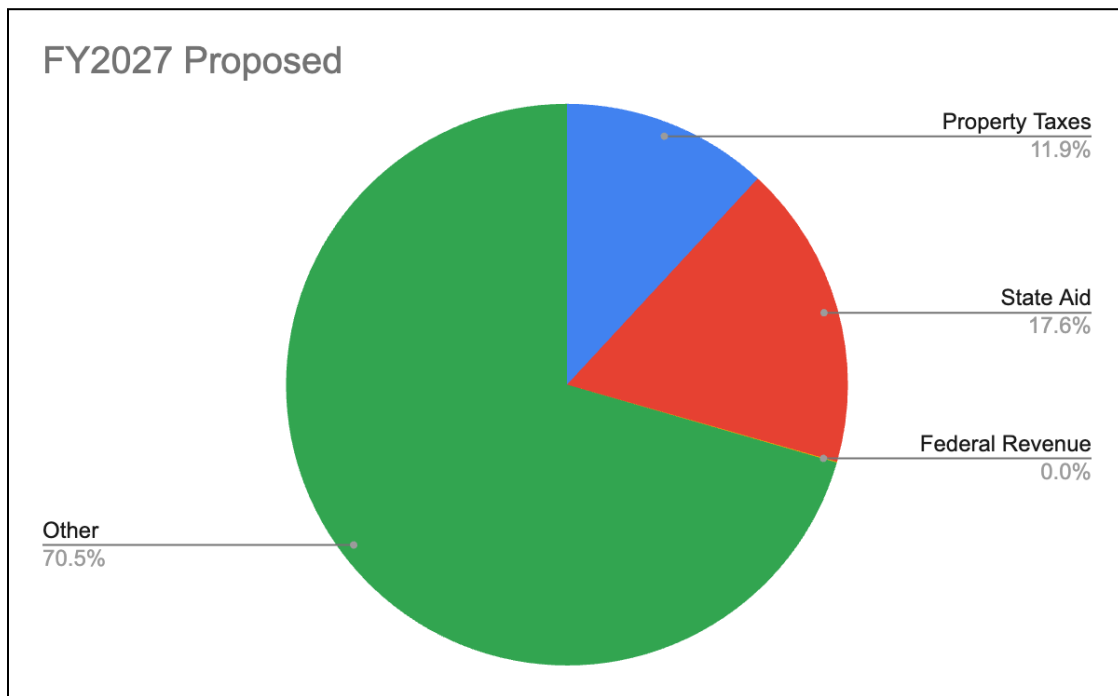
		<b>Breakfast</b>	<b>Lunch</b>
Elementary/Secondary Student	1st meal	\$0.00	\$0.00
	2nd full meal	\$3.50	\$5.00
	extra entree	\$2.00	\$3.00
Adult meal		\$3.50	\$5.25
Milk		\$ 0.60	\$0.60

2. **State Revenue** for school nutrition is budgeted to increase to \$1,500, 000, which represents 46% of the total revenue budget.
3. **Federal Revenue** sources are budgeted to remain at \$1,540,000, 47% of the total revenue budget, in FY2027.

### COMMUNITY SERVICE FUND

The Community Service Fund includes community education, nonpublic pupil aid, and early childhood family education (ECFE). Total revenue for this fund is budgeted to decrease by \$5,000 from the FY2026 June Update budget. The Community Education Advisory Council reviews and approves this budget, with the exception of Nonpublic Pupil Aid, which is monitored by the Business Office in conjunction with Student Support Services.

Revenue Source	FY2027 Proposed	FY2026 Mid-Year	Budget Change	
Property Taxes	1,137,000	1,142,000	-5,000	n/a
State Aid	1,680,000	1,680,000	0	0.00%
Federal Revenue	4,000	4,000	0	0.00%
Other	6,750,000	6,750,000	0	0.00%
<b>Total</b>	<b>9,571,000</b>	<b>9,576,000</b>	<b>-5,000</b>	<b>-0.05%</b>



## DEBT SERVICE FUND

The revenue budget of \$19,997,000 represents property tax revenue levied to make debt service payments during FY2027.

Minnesota Statutes, section 475.61, subdivision 1 requires school districts to levy debt service at 105%. This statute mandates that school districts, when issuing general obligation bonds, must levy a direct general ad valorem tax that, if collected in full, will generate at least five percent in excess of the amount needed for the principal and interest payments on the obligations. The purpose of the 105% levy requirement:

- To ensure funds are available to meet payments despite delinquencies and abatements: This cushion helps guarantee that the district can make its bond payments on time, even if some property taxes are not collected as expected.
- For cash flow needs: The extra amount can help manage cash flow related to debt service payments.
- To cover potential tax delinquencies: It accounts for the possibility that some property taxes might not be paid, ensuring the district has enough funds to cover the debt.

If the Debt Service Fund has an excess balance after all debt obligations are met, the district can reduce the following year's tax levy by a corresponding amount. This reduction is achieved by certifying the excess amount to the county auditor, who then adjusts the tax rolls. The process ensures that taxpayers are not unnecessarily burdened with over-levying for debt service. This mechanism prevents districts from collecting more property taxes than necessary for debt service, ensuring efficient use of taxpayer money.

## INTERNAL SERVICE FUND

The revenue budget of \$12,255,000 represents the anticipated collection of premiums (both employer and employee) for the self funded medical and dental program.

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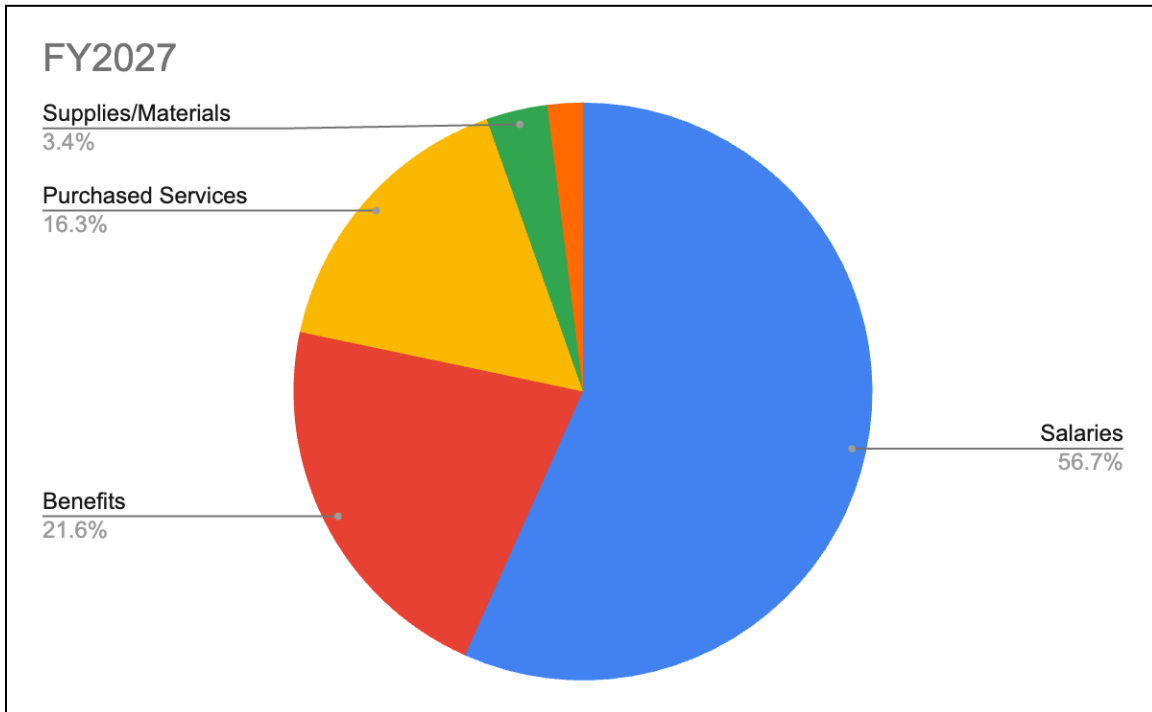
# **FY2027 Expenditure Budget Financial Summary**

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### GENERAL FUND

The General Fund expenditure budget is increasing by \$3,595,100 from FY2026 to FY2027.

Expenditure Category	FY2027	FY2026	Change	
Salaries	51,055,000	47,756,900	3,298,100	6.91%
Benefits	19,477,000	18,909,000	568,000	3.00%
Purchased Services	14,671,000	14,466,000	205,000	1.42%
Supplies/Materials	3,086,000	3,122,000	-36,000	-1.15%
Equipment/Other	1,782,000	2,222,000	-440,000	-19.80%
<b>Total</b>	<b>90,071,000</b>	<b>86,475,900</b>	<b>3,595,100</b>	<b>4.16%</b>



The **salaries & wages and employee benefits** budget of \$70,532,000 includes all General Fund employee groups and represents 78.3% of the total budget.

This budget includes:

1. Wage/benefit costs for existing employment agreements.
2. An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the FY2027 budget. This budget capacity was calculated based upon the average increase from previous rounds of bargaining.

3. The cost of statutory benefits (Teachers Retirement Association (TRA), Public Employees Retirement Association (PERA), Federal Insurance Contributions Act/Medicare and Social Security (FICA). The employer portion of FICA is 7.65%, TRA is 9.81% and PERA is 7.5%. These rates have not changed.
4. Any other employee benefits provided within each bargaining unit's contract:
  - Health/Dental insurance - district contribution to employee premiums
  - Voluntary Employees' Beneficiary Association (VEBA) - district contribution to medical costs (such as deductibles) during and after employment
  - 403(b) pre tax retirement plan match
  - Workers Compensation coverage
  - Health Care Savings Plan contributions to reimburse post-employment medical or dental expenses or premiums
  - Unemployment benefits
  - Summer unemployment benefits - effective January of 2024, MN Statute 268.085 requires summer break unemployment benefits for non-instructional school employees (i.e. school nutrition, paraprofessionals). Cost of this program has been funded through state aid and the 2025 legislative session funded this provision for FY2026.
  - Uniform allowances
  - Earned sick and safe time - enacted in 2024, MN Statute 181.9446 requires paid leave for certain wellness, injury, or safe time reasons; there is not an additional overt cost for this program, however it shows up in the form of substitute or other overtime costs to make up for additional time off
  - Paid family leave - effective January 1, 2026 (passed into law during the 2023 legislative session) this program required under MN Statute 268B provides paid family leave for certain medical and family leave use. The program is funded by a combination of employer and employee contributions, with the premium rate capped at 0.88% of taxable wages. Employers are responsible for at least 50% of the total premium, but can choose to pay up to 100%, and can deduct the remainder from employee pay. The FY2027 budget includes a contribution by the district of 50%.
5. Any changes to staffing levels to accommodate budget reductions.

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

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

<b>Bargaining Unit</b>	<b>Contract Expires</b>	<b>Status</b>
Teachers (PAT)	June 30, 2027	Settled
Student Support Staff (EM Spark)	June 30, 2027	Settled
Clerical Secretarial (CAPS)	June 30, 2027	Settled
Principals and AP's (Principal's Assn)	June 30, 2027	Settled
Custodial Maintenance Personnel (SEIU)	June 30, 2027	Settled
* School Nutrition Personnel (SEIU)	June 30, 2027	Settled
* Child Care Educators (non-lic. & PK)	June 30, 2027	Settled
Operations Supervisors	June 30, 2028	Settled
Professional Employee Group	June 30, 2028	Settled
Supervisor/Manager Group	June 30, 2028	Settled
Technical Employee Group	June 30, 2028	Settled
Individual Contract Employees	June 30, 2028	Settled
Directors Group (individual contracts)	June 30, 2028	Settled
Superintendent	June 30, 2028	Settled

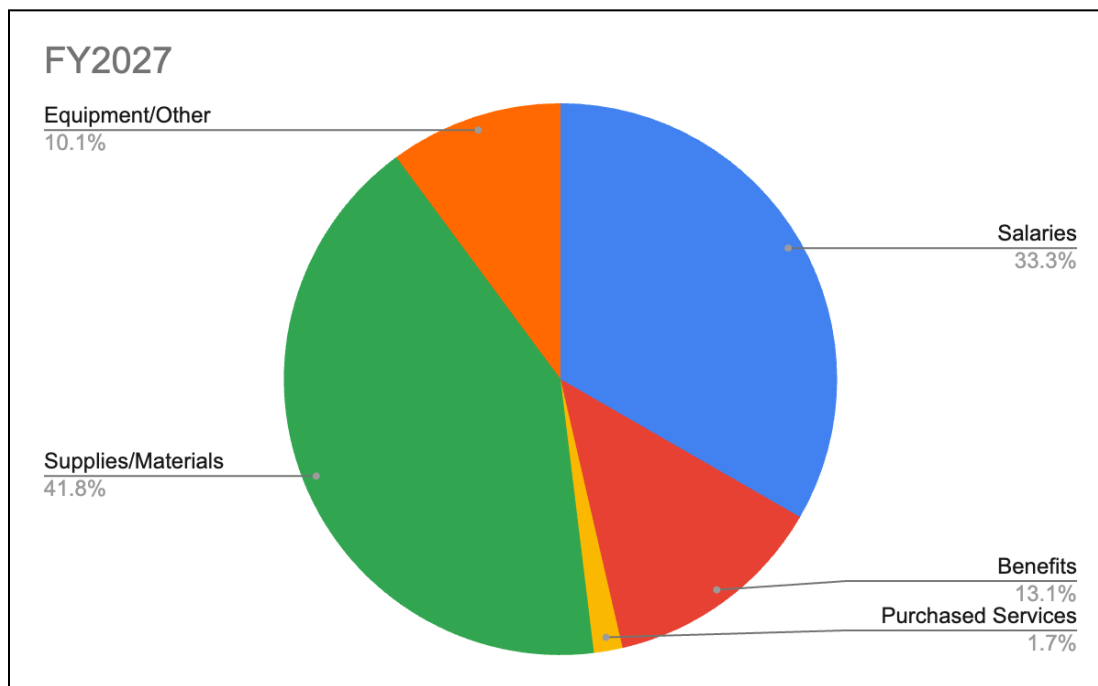
6. The **purchased services** budget of \$14,671,000 represents an increase of \$205,000 or 1.42% from the FY2026 mid year budget. This budget category includes tuition payments to other districts, contracted services (i.e. pupil transportation services and substitute teachers) utilities, property insurance, professional service fees, and travel & conferences. The costs for pupil transportation services reflect rate increases with both Park Adam and other transportation service providers, in keeping with current contracted rates resulting from inflationary pricing structures in the transportation market. Costs for pupil transportation are driven by increasing costs and a sharp increase in the number of homeless, foster care and special education students transported. The FY2027 budget anticipates continued cost containment measures in transportation.
7. The supplies, equipment and other budgets of \$4,868,000 is down \$476,000 from the FY2026 mid year budget update. This budget includes both instructional and non-instructional supplies, fuel, and equipment. Anticipated costs in this category are substantially reduced to make room to move the cost of utilities into operating capital and to make room in the technology levy for all technology costs. An important change during the 2026 legislative session allows the district greater financial flexibility to use restricted operating capital revenue to cover essential operation expenses. Specifically Minnesota Statutes 2024, Section 126C.10, Subdivision 14 expands the allowable uses of total operating capital revenue to include school district utility service costs.

Beginning in FY2025 we have begun budgeting for the expenditures associated with the GASB 68 pension adjustment in object code 891.

### SCHOOL NUTRITION FUND

The expenditure budget of \$3,162,000 represents an increase of \$72,000 or 2.33%.

Expenditure Category	FY2027	FY2026	Change	
Salaries	1,054,000	1,003,000	51,000	5.08%
Benefits	413,000	392,000	21,000	5.36%
Purchased Services	53,000	53,000	0	0.00%
Supplies/Materials	1,322,000	1,322,000	0	0.00%
Equipment/Other	320,000	320,000	0	0.00%
<b>Total</b>	<b>3,162,000</b>	<b>3,090,000</b>	<b>72,000</b>	<b>2.33%</b>



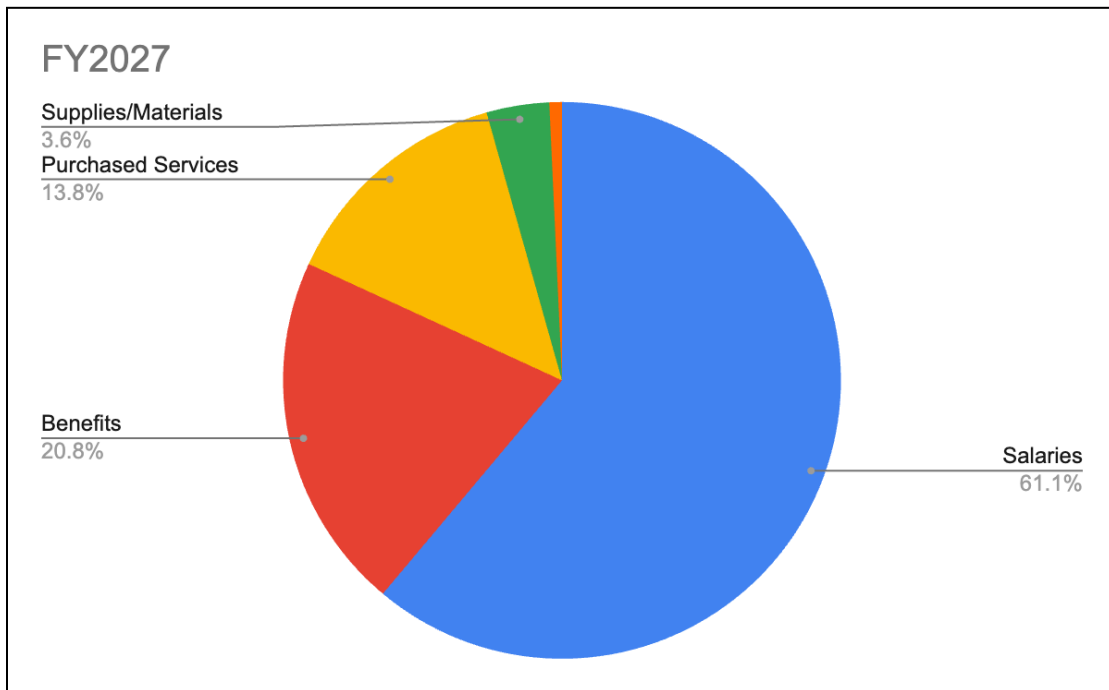
This budget includes the following assumptions:

1. **Salaries & wages and employee benefits** budget of \$1,467,000, up from FY2026 by \$72,000, includes salary and benefits for School Nutrition employees and custodial support. This budget represents 46.4% of the total School Nutrition budget and includes:
  - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
  - The cost of statutory benefits (PERA, FICA)
2. The **purchased services** budget of \$53,000 remains flat and includes payments for equipment repairs and maintenance, credit card fees, and conferences.
3. The **supplies, equipment and other** budget of \$1,642,000 also remains flat. This category includes costs for food supplies, kitchen supplies, and cafeteria supplies. This budget reflects a continued investment in fresh, locally grown meats, fruits and vegetables.

### COMMUNITY SERVICE FUND

The expenditures budget of \$8,918,000 reflects an increase of \$363,000 or 4.24% from FY2026. The Community Education Advisory Council reviews and approves this budget.

Expenditure Category	FY2027	FY2026	Change	
Salaries	5,449,000	5,172,000	277,000	5.36%
Benefits	1,852,000	1,766,000	86,000	4.87%
Purchased Services	1,228,000	1,228,000	0	0.00%
Supplies/Materials	324,000	324,000	0	0.00%
Equipment/Other	65,000	65,000	0	0.00%
<b>Total</b>	<b>8,918,000</b>	<b>8,555,000</b>	<b>363,000</b>	<b>4.24%</b>



### DEBT SERVICE FUND

The expenditure budget of \$19,382,000 represents principal and interest payments on bonded debt. See the informational section for detailed debt service schedules. The budget includes principal payments of \$9,920,000, interest payments of \$9,437,000 and other debt service expenses of \$25,000.

### INTERNAL SERVICE FUND

The expenditure budget of \$12,906,000 represents the anticipated payment of claims and administrative costs for the self funded medical and dental program.



# **St. Louis Park Public Schools**

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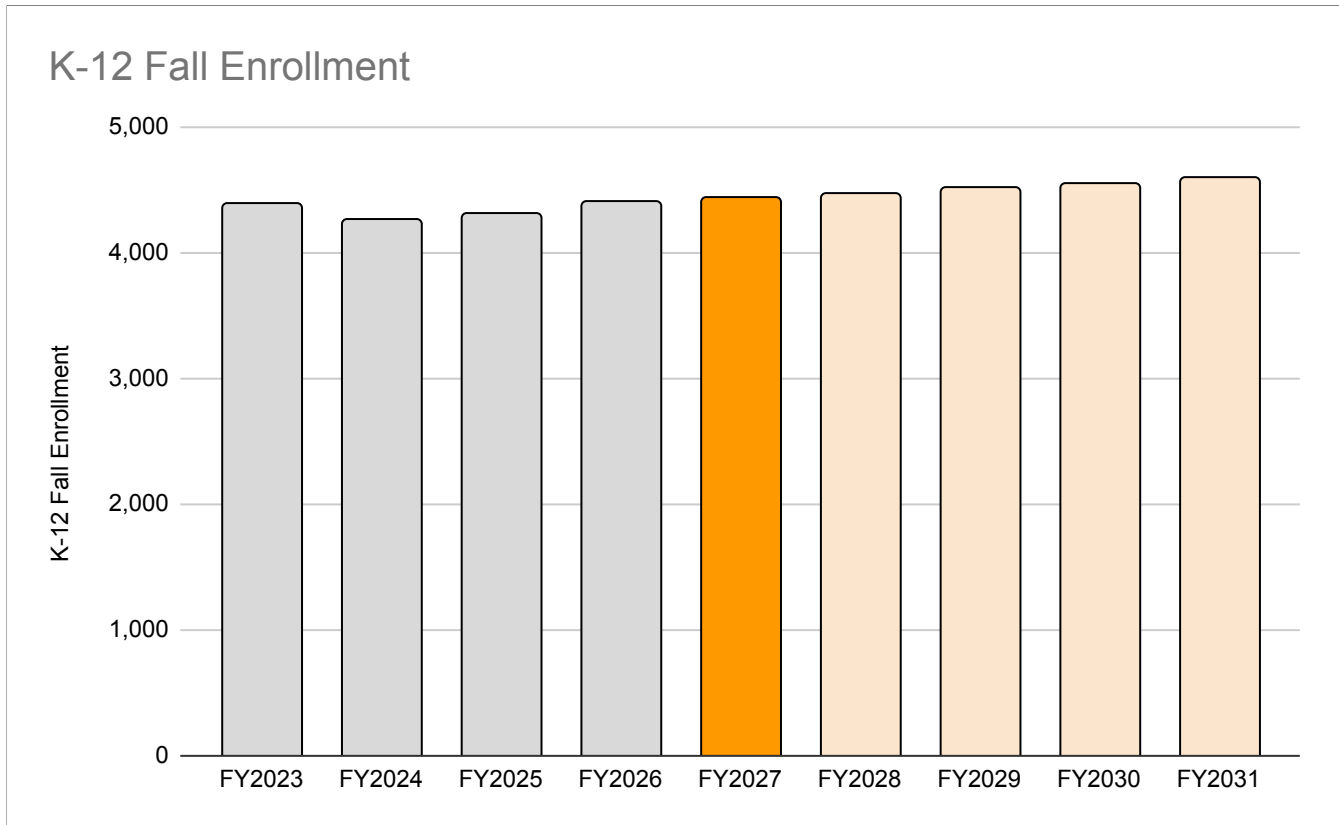
## **FY2027 Budget Informational Section**

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**FY2027 Budget Planning Timeline for Operating Fund Budgets**  
**Operating Funds: General, School Nutrition, Community Service**

	Date	Who	Outcome
	Grey shading denotes FAC Meeting		Orange shading denotes School Board ( <b>Bold</b> = school board budget-related action)
<b>D a t a  G a t h e r i n g</b>	July 2025	Individual Budget Managers	Review FY2025 Actuals and FY2026 Budget
	September 17, 2025	Budget Managers	Review YTD Expenditures
	September 29, 2025	Finance Advisory Committee	1. Overview of plan/expectations 2. Understand Budget Timeline
	<b>September 30, 2025</b>	<b>School Board Regular Meeting</b>	<b>Approve Preliminary Pay 2026 Levy</b>
	October 20, 2025	Finance Advisory Committee	Begin budget analysis & FY2027 enrollment projections
	October 22, 2025	Budget Managers	Review YTD Expenditures
	November 10, 2025	Finance Advisory Committee	Enrollment focus
	November 19, 2025	Budget Managers	Review YTD Expenditures
	<b>November 25, 2025</b>	<b>School Board Regular Meeting</b>	Fall Enrollment Report
	December 8, 2025	Finance Advisory Committee	1. FY2027 enrollment projections 2. FY2027 Fund Balance assumptions 3. FY2027 other assumptions
	<b>December 9, 2025</b>	<b>School Board Regular Meeting</b>	<b>1. Tax Hearing 2. Approve final Pay 2026 levy 3. Approve FY2026 Audit Results</b>
	December 17, 2025	Budget Managers	Review YTD Expenditures
<b>P r e p a r a t i o n</b>	January 13, 2026	School Board Regular Meeting	FY2026 budget update and future outlook
	January 22, 2026	Budget Managers	Review YTD Expenditures
	January 26, 2026	Finance Advisory Committee	1. Draft final budget assumptions 2. Begin draft of Spring 2026 FAC Report
	February 17, 2026	Finance Advisory Committee	1. Finalize budget assumptions 2. Spring 2026 FAC Report
	February 18, 2026	Budget Managers	Review YTD Expenditures
	February 24, 2026	School Board Regular Meeting	FAC Presentation
	March 18, 2026	Budget Managers	Review YTD Expenditures
<b>A p p r o v a l</b>	March 23, 2026	Finance Advisory Committee	Continue Expenditure analysis and plan for next year
	April 22, 2026	Budget Managers	Review YTD Expenditures
	April 28, 2026	School Board Regular Meeting	FY2026 Mid-Year Budget and FY2027 Budget Assumptions Presentation
	<b>May 12, 2026</b>	<b>School Board Regular Meeting</b>	<b>Approve FY2026 Mid-Year Budget and FY2027 Budget Assumptions</b>
	May 20, 2026	Budget Managers	Review YTD Expenditures
	May 2026	MN Legislative session ends	
	June 9, 2026	School Board Study Session	Preview final FY2027 Budgets for all funds; prepare to take action at June 23 regular meeting
	<b>June 23, 2026</b>	<b>School Board Regular Meeting</b>	<b>Approve final FY2027 budget for all funds</b>
July 2026	Business Services	Prepare for FY2026 Audit	

Enrollment Projections									
FALL ENROLLMENT PRIOR YEAR DATA									
	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Kindergarten	298	323	330	328	329	321	323	341	341
Grade 1	345	282	321	338	326	327	319	321	340
Grade 2	294	345	294	340	349	337	338	329	331
Grade 3	364	283	335	291	333	342	330	331	323
Grade 4	316	339	294	342	293	335	343	332	333
Grade 5	303	317	350	298	346	296	339	347	336
<b>Kind - Grade 5</b>	<b>1,920</b>	<b>1,889</b>	<b>1,924</b>	<b>1,937</b>	<b>1,976</b>	<b>1,958</b>	<b>1,992</b>	<b>2,001</b>	<b>2,004</b>
Grade 6	320	310	319	386	313	363	311	356	365
Grade 7	322	315	326	321	391	317	368	315	360
Grade 8	316	313	323	325	320	389	316	367	314
<b>Grade 6-8</b>	<b>958</b>	<b>938</b>	<b>968</b>	<b>1,032</b>	<b>1,024</b>	<b>1,069</b>	<b>995</b>	<b>1,038</b>	<b>1,039</b>
Grade 9	361	326	325	354	346	341	415	336	391
Grade 10	393	354	332	353	366	358	352	429	348
Grade 11	364	375	354	345	354	367	359	353	430
Grade 12	385	382	401	386	371	380	395	386	380
<b>Grade 9-12</b>	<b>1,503</b>	<b>1,437</b>	<b>1,412</b>	<b>1,438</b>	<b>1,437</b>	<b>1,446</b>	<b>1,521</b>	<b>1,504</b>	<b>1,549</b>
<b>Kind - Gr 12</b>	<b>4,381</b>	<b>4,264</b>	<b>4,304</b>	<b>4,407</b>	<b>4,437</b>	<b>4,473</b>	<b>4,508</b>	<b>4,543</b>	<b>4,592</b>
<b>Change</b>	<b>-93</b>	<b>-117</b>	<b>40</b>	<b>103</b>	<b>30</b>	<b>36</b>	<b>35</b>	<b>35</b>	<b>49</b>
	<b>-2.08%</b>	<b>-2.67%</b>	<b>0.94%</b>	<b>2.39%</b>	<b>0.68%</b>	<b>0.81%</b>	<b>0.78%</b>	<b>0.78%</b>	<b>1.08%</b>



## St. Louis Park Public Schools

### FY2027 High School Athletic Fees

SPORT	Full Fee	Students Qualifying for Educational Benefits	
	Regular Fee	Reduced	Free
CROSS COUNTRY	\$210	\$105	\$25
SWIMMING	\$210	\$105	\$25
SYNCHRO SWIM	\$210	\$105	\$25
TENNIS	\$210	\$105	\$25
ALPINE	\$220	\$110	\$25
BASEBALL	\$220	\$110	\$25
GOLF	\$220	\$110	\$25
NORDIC SKI	\$220	\$110	\$25
SOCCER	\$220	\$110	\$25
SOFTBALL	\$220	\$110	\$25
TRACK & FIELD	\$220	\$110	\$25
VOLLEYBALL	\$220	\$110	\$25
BASKETBALL	\$230	\$115	\$25
GYMNASTICS	\$230	\$115	\$25
LACROSSE	\$230	\$115	\$25
FOOTBALL	\$250	\$125	\$25
HOCKEY	\$270	\$135	\$25
STRENGTH & CONDITIONING	\$220	\$110	\$25

**St. Louis Park Public Schools  
Detailed Pay 2026 Levy Analysis and Comparison to Pay 2025**

		<b>FY2027</b>	<b>FY2026</b>		
		<b>Payable 2026</b>	<b>Payable 2025</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Referendum levy authority/Local optional	* x	\$ 14,879,901.32	\$14,776,749.09	\$ 103,152	0.70%
<i>Prior Year Levy Adjustment</i>		\$ (1,026,145.88)	\$ (753,009.29)	\$ (273,137)	36.27%
Equity	*	\$ 241,143.00	\$ 245,439.00	\$ (4,296)	-1.75%
<i>Prior Year Levy Adjustment</i>		\$ (15,990.50)	\$ (12,496.00)	\$ (3,495)	27.96%
Transition	*	\$ 105,524.17	\$ 107,404.10	\$ (1,880)	-1.75%
<i>Prior Year Levy Adjustment</i>		\$ (6,997.44)	\$ (5,468.25)	\$ (1,529)	27.96%
Capital project referendum	x	\$ 4,157,872.55	\$ 4,145,195.38	\$ 12,677	0.31%
Operating capital	*	\$ 1,104,754.44	\$ 1,125,449.55	\$ (20,695)	-1.84%
<i>Prior Year Levy Adjustment</i>		\$ 1,330.84	\$ (8,684.95)	\$ 10,016	-115.32%
Alternative teacher compensation	*	\$ 412,730.50	\$ 413,200.06	\$ (470)	-0.11%
<i>Prior Year Levy Adjustment</i>		\$ (8,614.06)	\$ (43,678.92)	\$ 35,065	-80.28%
Achievement and integration	*	\$ 262,884.92	\$ 247,686.18	\$ 15,199	6.14%
<i>Prior Year Levy Adjustment</i>		\$ (12,410.36)	\$ (14,880.69)	\$ 2,470	-16.60%
Reemployment insurance		\$ 107,000.00	\$ 50,000.00	\$ 57,000	114.00%
<i>(FY23) Prior Year Levy Adjustment</i>		\$ (327,990.59)	\$ 349,937.01	\$ (677,928)	-193.73%
Safe schools		\$ 173,622.96	\$ 176,716.08	\$ (3,093)	-1.75%
<i>Prior Year Levy Adjustment</i>		\$ (5,753.88)	\$ (7,297.20)	\$ 1,543	
Safe schools intermediate		\$ 72,342.90	\$ 73,631.70	\$ (1,289)	-1.75%
<i>Prior Year Levy Adjustment</i>		\$ (2,397.45)	\$ (3,040.50)	\$ 643	-21.15%
Judgment		\$ - .00	\$ - .00	\$ -	
Career technical	*	\$ 266,110.38	\$ 307,844.37	\$ (41,734)	-13.56%
<i>Prior Year Levy Adjustment</i>		\$ (111,395.24)	\$ (80,383.12)	\$ (31,012)	38.58%
OPEB		\$ 232,783.41	\$ 365,911.04	\$ (133,128)	-36.38%
<i>Prior Year Levy Adjustment</i>		\$ (61,599.34)	\$ 74,296.56	\$ (135,896)	-182.91%
Long-term facilities	*	\$ 1,096,270.65	\$ 1,075,851.97	\$ 20,419	1.90%
<i>Prior Year Levy Adjustment</i>	*	\$ (42,943.80)	\$ (118,301.60)	\$ 75,358	-63.70%
Building leases		\$ 958,697.30	\$ 960,622.17	\$ (1,925)	-0.20%
<i>Prior Year Levy Adjustment</i>		\$ (100,401.74)	\$ (7,417.42)	\$ (92,984)	1253.59%
Building leases intermediate		\$ 262,194.33	\$ 277,257.80	\$ (15,063)	-5.43%
TIF Adjustment		\$ (5,614.00)	\$ (374,020.12)	\$ 368,406	0.00%
Abatements	*	\$ 802,622.55	\$ 226,769.99	\$ 575,853	253.94%
<i>Prior Year Levy Adjustment</i>		\$ - .00	\$ - .00	\$ -	
<b>General Fund Total</b>		<b>\$ 23,409,531.94</b>	<b>\$23,571,283.99</b>	<b>\$ (161,752)</b>	<b>-0.69%</b>

**Notes:**

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



**Independent School District No. 283 (St. Louis Park Public Schools), Minnesota**  
**Schedule of Bonded Indebtedness**  
**General Obligation Debt Secured by Taxes**  
**(As of 03/01/2025)**

	School Building Bonds Series 2018A		Facilities Maintenance Bonds Series 2019A		School Building Bonds Series 2022A							
Dated	02/15/2018		07/18/2019		11/03/2022							
Amount	\$92,950,000		\$22,795,000		\$136,000,000							
Maturity	02/01		02/01		02/01							
Fiscal Year									Principal		Fiscal Year	
Ending	Principal	Interest	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total P & I	Outstanding	% Paid	Ending
2026	4,795,000	3,174,931	1,365,000	710,300	2,785,000	5,999,125	8,945,000	9,884,356	18,829,356	223,545,000	3.85%	2026
2027	5,030,000	2,935,181	1,435,000	642,050	3,455,000	5,859,875	9,920,000	9,437,106	19,357,106	213,625,000	8.11%	2027
2028	5,285,000	2,683,681	1,505,000	570,300	3,700,000	5,687,125	10,490,000	8,941,106	19,431,106	203,135,000	12.63%	2028
2029	5,550,000	2,419,431	1,580,000	495,050	3,975,000	5,502,125	11,105,000	8,416,606	19,521,606	192,030,000	17.40%	2029
2030	5,825,000	2,141,931	1,660,000	416,050	4,160,000	5,303,375	11,645,000	7,861,356	19,506,356	180,385,000	22.41%	2030
2031	6,115,000	1,850,681	1,730,000	349,650	4,370,000	5,095,375	12,215,000	7,295,706	19,510,706	168,170,000	27.67%	2031
2032	6,360,000	1,606,081	1,795,000	280,450	4,585,000	4,876,875	12,740,000	6,763,406	19,503,406	155,430,000	33.15%	2032
2033	6,555,000	1,415,281	1,865,000	208,650	4,815,000	4,647,625	13,235,000	6,271,556	19,506,556	142,195,000	38.84%	2033
2034	6,760,000	1,210,438	1,910,000	152,700	5,060,000	4,406,875	13,730,000	5,770,013	19,500,013	128,465,000	44.74%	2034
2035	6,970,000	999,188	1,975,000	95,400	4,025,000	4,153,875	12,970,000	5,248,463	18,218,463	115,495,000	50.32%	2035
2036	7,190,000	781,375	1,205,000	36,150	4,170,000	3,952,625	12,565,000	4,770,150	17,335,150	102,930,000	55.73%	2036
2037	7,440,000	529,725			5,625,000	3,744,125	13,065,000	4,273,850	17,338,850	89,865,000	61.35%	2037
2038	7,695,000	269,325			5,915,000	3,462,875	13,610,000	3,732,200	17,342,200	76,255,000	67.20%	2038
2039					13,790,000	3,226,275	13,790,000	3,226,275	17,016,275	62,465,000	73.13%	2039
2040					14,650,000	2,674,675	14,650,000	2,674,675	17,324,675	47,815,000	79.43%	2040
2041					15,270,000	2,052,050	15,270,000	2,052,050	17,322,050	32,545,000	86.00%	2041
2042					15,930,000	1,403,075	15,930,000	1,403,075	17,333,075	16,615,000	92.85%	2042
2043					16,615,000	706,138	16,615,000	706,138	17,321,138	0	100.00%	2043
	81,570,000	22,017,250	18,025,000	3,956,750	132,895,000	72,754,088	232,490,000	98,728,088	331,218,088			

Revised 2026-2027 Budget Changes.xlsx

Position	SITE/DEPT	Category	Amount	FD	ORG	PRG	FIN	CRS	OBJ
Reduction in Accountant	BUSINESS OFFICE	Central Office/Net Administrative Reduction	-8,000	00	005	110	000	000	110
Senior Accountant	BUSINESS OFFICE	Central Office/Net Administrative Reduction	137,000	01	005	110	000	000	110
Custodian	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	62,000	01	005	810	000	000	171
HR Supervisor promotion	HUMAN RESOURCES	Central Office/Net Administrative Reduction	11,000	01	005	160	000	000	170
HR staff increase	HUMAN RESOURCES	Central Office/Net Administrative Reduction	20,000	01	005	160	000	000	170
Instructional Director	INSTRUCTION & LEARNING	Central Office/Net Administrative Reduction	7,000	01	005	640	316	000	110
Special Ed Accountant	BUSINESS OFFICE	Central Office/Net Administrative Reduction	30,000	01	005	110	000	000	110
Business Services Transition Support	BUSINESS OFFICE	Central Office/Net Administrative Reduction	39,000	01	005	110	000	000	110
Ground maintenance supervisor - full year	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	130,000	01	005	865	352	000	110
Facilities Technician	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	74,000	01	005	810	000	000	170
Custodial Floater - full year	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	62,000	01	005	810	000	000	171
Custodial	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	-87,000	01	005	810	000	000	171
BOS	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	-2,000	01	005	810	000	000	110
BOS	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	-2,000	01	005	810	000	000	110
BOS	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	-2,000	01	005	810	000	000	171
Custodian	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	62,000	01	302	810	000	000	171
Elementary IB fees	INSTRUCTION & LEARNING	Central Office/Net Administrative Reduction	-28,000	01	005	203	000	220	820
Elementary IB travel	INSTRUCTION & LEARNING	Central Office/Net Administrative Reduction	-23,000	01	005	203	000	220	366
Business Office Consulting Support	BUSINESS OFFICE	Central Office/Net Administrative Reduction	-43,000	01	005	110	000	000	305
BOS	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	-57,500	01	005	810	000	000	110
BOS	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	-28,750	01	005	865	352	000	110
BOS	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	-28,750	06	005	870	000	022	110
BOS	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	-57,500	01	005	810	000	000	110
BOS	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	-28,750	01	005	865	352	000	110
BOS	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	-28,750	06	005	870	000	022	110
BOS	FACILITIES-GROUNDS	Central Office/Net Administrative Reduction	-108,000	06	005	870	000	022	110
Payroll	BUSINESS OFFICE	Central Office/Net Administrative Reduction	-118,000	01	005	110	000	000	170
Reorganization	INSTRUCTION & LEARNING	Central Office/Net Administrative Reduction	-136,000	16	005	108	795	000	170
SPED TOSA 3	ELEMENTARY SCHOOL (SPED)	Elem/Sec Special Education (net of central office reduction)	112,000	01	101	420	740	000	140
PARA	ELEMENTARY SCHOOL	Elem/Sec Special Education (net of central office reduction)	38,000	01	101	203	000	000	141
Reorganization	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	-59,000	01	200	420	740	000	170
SPED TOSA 7	SECONDARY SCHOOL (SPED)	Elem/Sec Special Education (net of central office reduction)	112,000	01	300	420	740	000	140
School Psych	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	112,000	01	200	420	740	000	157
SPED PARA - add'l 1-1	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	38,000	01	200	420	740	000	161
SPED PARA - add'l 1-1	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	38,000	01	200	420	740	000	161
SPED PARA - add'l 1-1	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	38,000	01	200	420	740	000	161
SPED TOSA 6	SECONDARY SCHOOL (SPED)	Elem/Sec Special Education (net of central office reduction)	112,000	01	303	420	740	000	140
Reorganization	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	-2,000	01	200	420	740	000	110
SPED TOSA 5	SECONDARY SCHOOL (SPED)	Elem/Sec Special Education (net of central office reduction)	112,000	01	302	420	740	000	140
SPED TOSA 1	ELEMENTARY SCHOOL (SPED)	Elem/Sec Special Education (net of central office reduction)	112,000	01	106	420	740	000	140
SPED TOSA 4	ELEMENTARY SCHOOL (SPED)	Elem/Sec Special Education (net of central office reduction)	112,000	01	108	420	740	000	140
SPED TOSA 2	ELEMENTARY SCHOOL (SPED)	Elem/Sec Special Education (net of central office reduction)	112,000	01	107	420	740	000	140
Reorganization	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	-193,000	01	200	420	740	000	110
T+ Coordinator	SECONDARY SCHOOL	Elem/Sec Special Education (net of central office reduction)	-2,000	01	200	402	740	087	140
Reorganization	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	-112,000	01	200	420	740	000	143
Reorganization	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	-96,000	01	200	420	740	000	143
Reorganization	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	-56,000	01	005	203	000	222	143
Reorganization	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	-56,000	01	200	203	000	222	143
T+ Coordinator	SECONDARY SCHOOL	Elem/Sec Special Education (net of central office reduction)	-131,000	01	200	402	740	087	140
T PLUS Transportation	STUDENT SUPPORT SERVICES	Elem/Sec Special Education (net of central office reduction)	0	01	200	402	740	087	360
Sch C.	ELEMENTARY SCHOOL	Elementary Teachers - contingency (net of enrollment based reduction)	-2,000	01	101	605	000	000	185
Sch C.	ELEMENTARY SCHOOL	Elementary Teachers - contingency (net of enrollment based reduction)	-2,000	01	107	605	000	000	185
Sch C.	ELEMENTARY SCHOOL	Elementary Teachers - contingency (net of enrollment based reduction)	-2,000	01	106	605	000	000	185
Sch C.	ELEMENTARY SCHOOL	Elementary Teachers - contingency (net of enrollment based reduction)	-2,000	01	108	605	000	000	185
Elementary class size	ELEMENTARY SCHOOL	Elementary Teachers - contingency (net of enrollment based reduction)	-69,000	01	107	203	000	000	140
Elementary class size	ELEMENTARY SCHOOL	Elementary Teachers - contingency (net of enrollment based reduction)	-102,000	01	107	203	000	000	140
Teacher Contingency	ELEMENTARY SCHOOL	Elementary Teachers - contingency (net of enrollment based reduction)	332,000	01	100	203	000	000	140
GRADUATION	GRADUATION	Graduation Security	100,000	01	303	211	000	526	305
HS Teacher 1	SECONDARY SCHOOL	Secondary Teachers - 4 Period Day (net of Schedule C & IB changes)	112,000	01	303	270	000	000	140
HS Teacher 2	SECONDARY SCHOOL	Secondary Teachers - 4 Period Day (net of Schedule C & IB changes)	112,000	01	303	270	000	000	140
MS Teacher 1	SECONDARY SCHOOL	Secondary Teachers - 4 Period Day (net of Schedule C & IB changes)	112,000	01	302	270	000	000	140
MS Teacher 2	SECONDARY SCHOOL	Secondary Teachers - 4 Period Day (net of Schedule C & IB changes)	112,000	01	302	270	000	000	140
MS Teacher 3 (0.3 FTE)	SECONDARY SCHOOL	Secondary Teachers - 4 Period Day (net of Schedule C & IB changes)	33,000	01	302	270	000	000	140
Sch C.	SECONDARY SCHOOL	Secondary Teachers - 4 Period Day (net of Schedule C & IB changes)	-2,000	01	302	605	000	000	185
Sch C.	SECONDARY SCHOOL	Secondary Teachers - 4 Period Day (net of Schedule C & IB changes)	-2,000	01	303	605	000	000	185
MS IB	SECONDARY SCHOOL	Secondary Teachers - 4 Period Day (net of Schedule C & IB changes)	-66,000	01	100	203	000	220	140
<b>Total</b>			<b>852,000</b>						