
M A H T O M E D I S C H O O L D I S T R I C T

M E M O R A N D U M

DATE: APRIL 4, 2019
TO: Barb Duffrin, Superintendent
FROM: Bill Menozzi, Director of Business Services
RE: 2019 – 2020 Preliminary Budget Update

The purpose of this communication is to provide an update on the 2019-20 preliminary budget process in the general fund. After multiple discussions and working sessions, Mahtomedi Schools administration has identified and is recommending approximately one percent general unassigned budget adjustments for next school year.

Our general fund budget is multidimensional and the 2019-20 preliminary budget is driven by 2017-18 audit results, 2018-19 enrollment, and 2018-19 revised budget estimates. Our budget is developed with a focus on enrollment parameters, revenue and expenditure assumptions, and balancing educational needs with fiscal responsibility. Larger assumptions include items such as state general education aid and contractual obligations.

Administrations recommendation is to consider the 2019-20 budget alignment plan as outlined below.

2019 – 2020 Budget Adjustment Recommendations

Expenditure Restructuring (\$320,000)

As part of an ongoing annual review staffing adjustments will be recommended based on student needs, student numbers, and program needs.

Expenditure Coding Changes (\$85,000)

Adjustments in account coding for community education custodial wages and benefits, and coding changes for Long Term Facilities Maintenance (LTFM) program management.

Non Personnel Expenditure Adjustments (\$95,000 and \$5,000 revenue increase)

We are recommending a slight increase to high school activity fees, decrease in building supply budgets, and decrease substitute teaching budget at the high school.

Budget Enhancements (\$130,000 expenditure additions)

Additions to secondary personnel based on enrollment and student registration.