
School Nutrition

FY2025 Mid-Year Budget Update

April 8, 2025 School Board Study Session

Presentation Purpose

The purpose of this presentation is to prepare to take action at its April 22, 2025 Regular meeting to approve the mid-year FY2025 School Nutrition and Community Service Funds budget update.

FY2026 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 (Bold = school board budget-related action)
D a t a G a t h e r i n g	August 22, 2024	Budget Managers	Review YTD Expenditures
	September 10, 2024	School Board Regular Meeting	Review Preliminary Levy Process
	September 11, 2024	Budget Managers	Review YTD Expenditures
	September 24, 2024	School Board Regular Meeting	Approve preliminary Pay 2025 levy
	September 25, 2024	Finance Advisory Committee	1. Overview of plan/expectations 2. Understand Budget Timeline
	October 9, 2024	Budget Managers	Review YTD Expenditures
	October 23, 2024	Finance Advisory Committee	Begin budget analysis
	November 13, 2024	Budget Managers	Review YTD Expenditures
	November 27, 2024	Finance Advisory Committee	Enrollment focus
	December 10, 2024	School Board Regular Meeting	1. Tax Hearing 2. Approve final Pay 2026 levy
	December 11, 2024	Budget Managers	Review YTD Expenditures
	December 18, 2024	Finance Advisory Committee	1. FY2026 enrollment projections 2. FY2026 Fund Balance assumptions 3. FY2026 other assumptions
P r e p a r a t i o n	January 22, 2025	Budget Managers	Review YTD Expenditures
	January 22, 2025	Finance Advisory Committee	1. Draft final budget assumptions 2. Begin draft of Spring 2025 FAC Report
	January 28, 2025	School Board Regular Meeting	Accept FY2024 Audit Results
	February 19, 2025	Finance Advisory Committee	1. Finalize budget assumptions 2. Spring 2025 FAC Report
	February 25, 2025	School Board Regular Meeting	FAC Presentation
	March 6, 2025	Budget Managers	Review YTD Expenditures
	March 11, 2025	School Board Study Session	1. Discuss FY2026 Budget Assumptions 2. Discuss FY2025 Mid Year Budget Update
	March 25, 2025	School Board Regular Meeting	1. Approve FY2025 Mid Year Budget Update 2. Approve FY2026 budget assumptions
	March 26, 2025	Finance Advisory Committee	Continue Expenditure analysis and plan for next year
	April 8, 2025	School Board Study Session	Discuss FY2025 Mid Year Budget Update for School Nutrition & Community Service Funds
	April 9, 2025	Budget Managers	Review YTD Expenditures
	April 22, 2025	School Board Regular Meeting	Approve FY2025 Mid Year Budget Update for School Nutrition & Community Service Funds
A p p r o v a i	May 2025	MN Legislative Session Adjourns	
	May 14, 2025	Budget Managers	Review YTD Expenditures
	June 10, 2025	School Board Study Session	Preview final FY2026 Budgets for all funds; prepare to take action at June 24 regular meeting
	June 24, 2025	School Board Regular Meeting	Approve final FY2026 budget for all funds
	June 11, 2025	Budget Managers	Debrief on FY2026 budget planning process
	July 2025	Business Services	Prepare for FY2025 Audit
C i p			



April 8, 2025 School Board Meeting



**St. Louis Park
Public Schools**

A p p r o v a l	March 11, 2025	School Board Study Session	1. Discuss FY2026 Budget Assumptions 2. Discuss FY2025 Mid Year Budget Update
	March 25, 2025	School Board Regular Meeting	1. Approve FY2025 Mid Year Budget Update 2. Approve FY2026 budget assumptions
	March 26, 2025	Finance Advisory Committee	Continue Expenditure analysis and plan for next year
	April 8, 2025	School Board Study Session	Discuss FY2025 Mid Year Budget Update for School Nutrition & Community Service Funds
	April 9, 2025	Budget Managers	Review YTD Expenditures
	April 22, 2025	School Board Regular Meeting	Approve FY2025 Mid Year Budget Update for School Nutrition & Community Service Funds
	May 2025	MN Legislative Session Adjourns	
	May 14, 2025	Budget Managers	Review YTD Expenditures
	June 10, 2025	School Board Study Session	Preview final FY2026 Budgets for all funds; prepare to take action at June 24 regular meeting
	June 24, 2025	School Board Regular Meeting	Approve final FY2026 budget for all funds
C l i p	June 11, 2025	Budget Managers	Debrief on FY2026 budget planning process
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FY2025 Mid-Year Budget Update: School Nutrition

Overall mid-year estimates are improved from the original budget.

- **FY2025 Mid-year budget update: Revenue**
 - Update state and federal reimbursement to reflect actual trends
 - Update local meal sales and interest earnings to reflect actual trends
- **FY2025 Mid-year budget update: Expenditures**
 - Update for salary and benefits to reflect actual trends
 - Update food costs for increased participation and inflation

FY2025 Mid-Year Revenue Budget Update: School Nutrition

	Budget			Actual	
	FY2025 Mid-Year	FY2025 Original	Change	FY2024	FY2023
Federal Revenue	1,540,000	1,049,000	491,000	1,434,428	1,452,570
State Revenue	1,260,000	1,190,000	70,000	1,193,378	97,248
Local Meal Sales/Other	227,000	262,000	-35,000	162,138	816,390
Total	3,027,000	2,501,000	526,000	2,789,943	2,366,208

Payment Type	Budget Code (Cyber-Linked Interactive Child Nutrition System [CLICS] Payment Detail)	Paid Lunch Rates	Reduced-Price Lunch Rates	Free Lunch Rates
Federal Lunch – Regular	10555.002	.42 or .44₁	.42 or .44₁	.42 or .44₁
Federal Lunch – Free and Reduced-Price	10555.004	N/A	3.61	4.01
Federal Lunch – 9 Cent Certified	10555.006	.09	.09	.09
State Lunch – Minnesota Free School Meals (MN-FSM)	S6201	4.135₂	.525₂	.125
Total Federal/State Payments (not including value of U.S. Department of Agriculture Foods) – MN-FSM	N/A	4.645 or 4.665₁	4.645 or 4.665₁	4.645 or 4.665₁



FY2025 Mid-Year Expenditure Budget Update: School Nutrition

	Budet			Actual	
	FY2025 Mid-Year	FY2025 Original	Change	FY2024	FY2023
Salaries/Benefits	1,317,000	1,480,000	-163,000	1,357,886	786,188
Supplies, Equipment, Other	1,594,000	1,262,000	332,000	1,412,143	1,453,316
Purchased Services	52,000	52,000	0	96,144	65,971
Total	2,963,000	2,794,000	169,000	2,866,173	2,305,475

FY2025 Mid-Year Fund Balance Update: School Nutrition

	Budget			Actual	
	FY2025 Mid-Year	FY2025 Original	Change	FY2024	FY2023
Beginning Fund Balance	854,608	854,608	0	930,838	870,105
Revenue	3,027,000	2,501,000	526,000	2,789,943	2,366,208
Expenditures	2,963,000	2,794,000	169,000	2,866,173	2,305,475
Ending Fund Balance	918,608	561,608	357,000	854,608	930,838

Next Steps

April 8, 2025

- Review FY2025 School Nutrition mid-year budget

April 22, 2025

- Approve FY2025 School Nutrition and Community Service mid-year budget

June 10, 2025

- Review proposed FY2026 final budget for all funds

June 24, 2025

- Approve FY2026 final budget for all funds