



Roseville Area Schools

*Quality Teaching & Learning for All
...Equity in All We Do*

**PROPOSED BUDGET
ALL FUNDS
2022- 2023**

June 28, 2022

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Roseville Area Schools

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June 23, 2022

PROPOSED BUDGET

ALL FUNDS

2022-2023

To: Independent School District No. 623 – Roseville Area Schools School Board Members and Citizens

The preliminary budget is adopted by the Board of Education by June 30. The preliminary budget, which gives the district expenditure authority to begin the fiscal year, is built on anticipated enrollment projections and estimates of revenues. During the middle of the year, the Board will adopt a revised budget which is updated based on the October 1 student enrollment and revised revenue estimates. Since the revised budget is based on October 1 enrollment and projected attendance of those students, the budget is still a projection. The budget is also adjusted at that same time to reflect updated federal program revenues and expenditures and all contract settlements that have occurred during the year.

Education finance can vary greatly due to many uncontrollable variables. Budgets are developed with several assumptions and projections that are based on trend data, economic environments and cautious optimism.

One of the unique challenges that we are currently facing is the ongoing impacts of the COVID-19 pandemic. The preliminary budget was developed over several months assuming that our programs would be operating under a status quo. However, due to the pandemic there are several factors that we monitor and may have a positive or negative impact on our budget.

Those factors included but are not limited to the following:

- Student enrollment
- Learning loss
- Enrichment activities
- Technology costs
- Mitigation efforts
- Child care costs
- Indoor air quality / ventilation systems
- Nursing costs
- Mental health needs
- English language learner support
- Social emotional learning
- Food access
- Transportation costs
- Impacts of supply chain issues related to food, supply, and construction costs
- One-time federal funds to address challenges related to the pandemic

PROFILE OF THE DISTRICT

The District was incorporated in 1949 and serves portions of seven suburban communities on the north edge of the Minneapolis/St. Paul metropolitan area. The District enrolled 7,417 students in fiscal year (FY) 2021 from a population of 57,443 citizens residing in a 21.65 square mile area. The District encompasses the cities of Arden Hills, Falcon Heights, Little Canada, Lauderdale, Maplewood, Roseville, and Shoreview.

The District is governed by an elected six-member School Board. The seated School Board consists of six members who are elected at large in odd-numbered years. Members serve alternating four-year terms.

The School Board hires the superintendent and delegates the authority and responsibility to administer school district operations. The superintendent serves as an ex-officio member of the School Board.

Roseville Area Schools offer four option schools. The first is Parkview Center School offering a kindergarten through eighth grade model. The second is our Spanish Dual Language Immersion Program at Little Canada Elementary. The goal of Dual Language Immersion programs is to create bi-lingual, bi-literate, multi-cultural students who are better prepared for success in the ever-expanding global community. The third is our year-round school, Harambee Elementary, with a focus on Arts and Community Cultures. Last is the SPARK Program at Central Park Elementary which focuses on Science, Technology, Engineering, Arts and Math.

The District's students reflect the global community, coming from homes where 81 dialects or languages other than English are spoken. Diverse demographics contribute to rich, real-life learning environments that prepare students for the 21st century workplace.

Gifted education programs serve the academic, social, and emotional needs of gifted/talented learners.

Co-curricular offerings build character, stretch minds, and challenge the body. Students have been recognized as state champions in various sports; Minnesota State High School League Academic Excellence award winners; state qualifiers in multiple sports; and All-Conference musicians.

Preschool is offered at early childhood centers and many elementary schools. Free all-day kindergarten is available at all elementary sites. High quality before- and after-school care (Friendship Connection) is available to all elementary and middle school students.

The financial reporting entity includes all the funds of the primary government (the District). Component units are legally separate entities for which the District (primary government) is financially accountable. There are no organizations considered to be component units of the District.

The District is required to adopt an initial budget for the fiscal year no later than June 30th preceding the beginning of the fiscal year on July 1st. This annual budget serves as the foundation for the District's financial planning and control.

LOCAL ECONOMY

During FY 2022, the District operated 12 buildings: one high school, one middle school, one kindergarten through eighth grade, seven elementary schools, one community center including the alternative high school, and a central administration building. The instructional program is organized using several grade configurations: Pre-K-6, K-8, 7-8, and 9-12. The pandemic has had a significant impact on the District's student enrollment during the last two years. As a result, the district is conservatively projecting 7,222 average daily membership in FY 2023, comparable to current year enrollment.

The District's school buildings were built between 1951 and 1996. Although some of the school buildings are over 50 years old, the District participates in the Long-Term Facilities Maintenance Program through the state of Minnesota, and has a 10-year spending plan of \$120 million for deferred maintenance and health and safety facility needs. In FY 2018 the District was successful in passing a \$144 million dollar bond for improvement and expansion of buildings in the District.

The District intentionally focuses on efforts of staff and other resources to identify financial resources that are available in order to maximize revenue. With the exception of locally imposed fees for things like student activities, the District is dependent on the state of Minnesota for its revenue authority and state aid. Some revenue authority, such as operating referenda and building bonds, also require voter approval. For the past several biennia, the funding provided for public education in the state of Minnesota has not been sufficient to meet instructional program needs, due to increased inflationary costs and required mandates.

Numerous factors affect public school finance and are monitored on an on-going basis, such as:

- State aid versus local taxpayer funding for programs and services
- Economic factors, such as unemployment and overall revenue collections by the state
- Mandated programs that are not fully funded, such as special education
- Compliance and implementation of governmental pronouncements
- Impact to local taxpayers for funding requests
- Increased competition for students from other public schools, as well as charter schools
- Housing development and growth
- Enrollment trends
- Health insurance cost increases
- Pension obligations, both local and state
- Management of federal and other special funded state programs

MISSION, CORE VALUES, AND RELEVANT FINANCIAL POLICIES

The District has adopted a comprehensive set of financial policies. The management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America and with Minnesota Uniform Financial Accounting and Reporting Standards. The internal control framework is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits require estimates and judgments by management.

School Board Policy 744 addresses fund balance. The policy is in place to ensure the financial stability of the District, to provide a sound basis to justify continuation of the strong financial rating, and to provide a reserve enabling the District to deal with unforeseen budget expenditures. The School Board strives to maintain an unassigned fund balance that will not fall below 3 percent of the District's General Fund operating expenditure budget, excluding capital programs.

Minnesota Statutes § 123B.83 requires districts to "limit its expenditures so that its net unreserved General Fund balance does not constitute statutory operating debt under § 123B.81." The district's unreserved General Fund balance is above the statutory guidelines for statutory operating debt.

Unassigned fund balance in the General Fund Operating Account is estimated as of June 30, 2022 to be \$2,337,008 or 2.1 percent of total General Fund Operating Account expenditures. Preliminary budget projections for fiscal year 2022-2023 estimate deficit spending, and a year-end unassigned fund balance of \$4,886,425 or 4.3%.

Respectfully submitted,



Shari Thompson
Director of Business Services



Denise Stoos
Controller



Kathy Englund
District Accountant

**ROSEVILLE AREA SCHOOLS
PROPOSED GENERAL FUND BUDGET PARAMETERS
2022-2023**

The district is in the process of preparing its 2022-2023 budget. The district continues to be in unprecedented times with the ongoing pandemic and the budget is being prepared based on the data that we currently have. Parameters are general guidelines based on our best estimates with current information. Current budget planning assumptions are listed below. Should these parameters need to be adjusted during preliminary budget development, they will be brought back to the board for approval.

Board Policy states *“the school district will strive to maintain a minimum unassigned general fund balance of 3 percent of the annual budget”*. Given this fiscal expectation, the School District is proactively planning to make appropriate adjustments, including any required reductions and shifts to reduce general fund expenditures in the 2021-22 budget, and presenting the board with a budget that at minimum, maintains the 3% target.

Finance/Revenue Parameters

The per-pupil basic general education formula allowance is currently \$6,728. The MN Legislature increased the formula allowance by 2% or \$135, for a total basic formula allowance of \$6,863 in 2022-2023.

Operating referendum revenue continues to be based on Adjusted Pupil Units (APU). Thanks to the support and generosity of the Roseville Area Schools community and resulting recent passage of an increased 10-year operating referendum levy, the operating levy revenue will increase by \$915 per pupil effective in FY23, generating approximately \$1,877 per APU. In addition, the district will continue to receive \$724 per APU in Local Option Revenue.

Levy revenue will be based on the 2021 Pay 2022-23 Certified Levy.

Enrollment Parameters

Enrollment will be projected using February 1, 2022, enrollment. Total enrollment as of February 3, 2022, was 7,212. We are projecting 7,222 students will be served in school year 2022-2023. Enrollment will be monitored and adjusted through the spring as more information becomes available.

Expenditure Budget Parameters

Focus resources on equity and student achievement.

Staffing adjustments will match enrollment changes and align with class size ranges for all sites.

Class size ranges will be reduced by 2 students at each of the current targets per grade in all grades 1-12. The following will be used for target section averages:

- Kindergarten – 22
- Grades 1-3 – 26
- Grades 4-6 – 31
- Grades 7-8 – 33
- Grades 9-12 – 34

Student support resources including those for social emotional learning and mental health supports will be added across the district.

The district is currently exploring the option of adding a Distance Learning Academy option for the new school year. This could potentially be a full grade 1-6 program and supplemental offerings for grades 11 and 12.

Estimated salary settlements for upcoming contract negotiations will be included.

District contributions to medical insurance premiums are estimated to remain at the current negotiated level for all groups, unless included in negotiated settlement budget costs.

Dental, Life, and LTD insurance contributions are estimated to remain at the current budgeted level.

Outside contractor fees including transportation and contracted substitute teacher services rates will be examined to determine the estimated cost increase due to the employee shortages in these areas.

Utility costs will be based on multiple year average usage with consideration given to current rates (2-3% increase).

Federal CARES funds will be used to partially offset operating deficits as well as provide additional remedial and enrichment programming both inside and outside of the regular school day/year.

Federal program expenses will be equal to the program revenue.

Staff Development, Learning & Development, Safe Schools Levy, Health & Safety, Long-Term Facilities Maintenance (LTFM), Operating Capital and all other mandated reserve categories will be spent in compliance with statute.

Input

The process to build the proposed 2022-2023 budget will include several opportunities for input from various sources including the following:

School Board – The first official action that begins the process of budget development was the approval of the payable 2022 tax levy, which occurred on December 14, 2021. The board also provides guidance and input to the budget development process by approving the 2021-22 revised budget, the 2022-23 proposed budget timeline, and discussion of these preliminary 2021-22 budget assumptions. 2022-23 budget updates will continue to be provided regularly at board meetings until the Board adopts the Preliminary 2022-23 Budget on June 28, 2022.

Finance Advisory Committee – Committee membership includes community residents, the director of business services, superintendent, and board treasurer. The group meets quarterly to discuss and advise administration and the school board on economic and school finance issues and to build community trust in school district finances.

District Leadership - This group meets regularly and budget development is included on agendas.

Principals and Program Supervisors - Instructional leaders will provide input and shared decision making for budget adjustments, staffing and program needs.

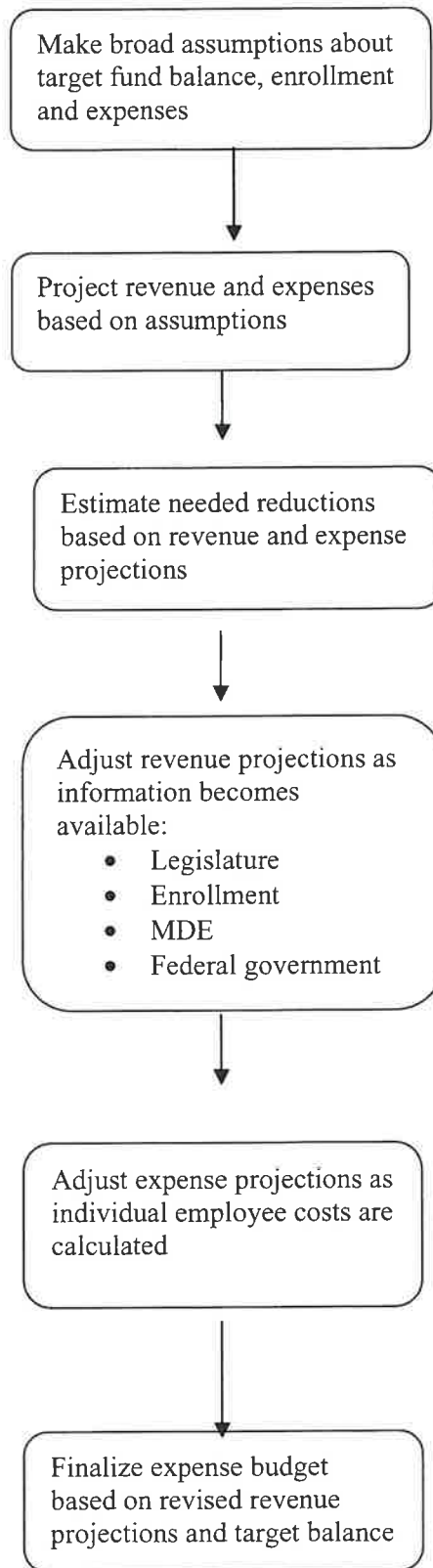
Other stakeholder feedback – District administration is conducting ongoing feedback input sessions with various stakeholders including staff, students, families, and community members.

In addition to the budget presentations at regularly scheduled school board meetings, an annual budget hearing will be held prior to final adoption of the preliminary budget by the school board. The annual budget hearing is scheduled for May 24, 2022 at the District Center. This meeting will seek feedback in assessing budget recommendations.

**Roseville Area Schools – ISD 623
Administrative Leadership
2022-2023 Proposed Budget Planning Timeline**

Date	Budget Event	Action
June 2021	2021-2022 Budget Approved	Board Approval
September 21, 2021	Preliminary Levy set (Payable 2021; 2021-22 Revenue)	Board Approval
November 2, 2021	Community approves district's request to renew existing expiring operating levy and authorizes additional levy for 10 year period effective FY22-23 and expiring in FY31-32	District voters
December 14, 2021	Final Levy set (Payable 2021; 2021-22 Revenue) including additional voter approved authority	Board Approval
January 24, 2022	District Cabinet meeting – budget update, parameters and timeline	District Cabinet meeting
January 25, 2022	Review of 2021-22 revised general fund budget; Approve 2022-23 budget timeline and parameters.	Board meeting
January 26 2022	Finance Advisory Committee – revised current year budget, 2021-22 budget parameters and timeline	Finance Advisory Committee
February 22, 2022	Budget update to School Board	School Board
February 25, 2022	Staffing allocations set for 2022-23	District Lead Team
March 22, 2022	Budget update to School Board as needed	Administrative report to School Board
April 26, 2022	Update the School Board on Budget development as needed	Administrative report to School Board
May 24, 2022	Prior to the regular School Board meeting, the district holds a public hearing to share the 2022-23 DRAFT general fund budget and collect any public comment	Administrative report to the public
June 28, 2022	School Board formally adopts 2022-23 Budget	Board Approval

BUDGET FLOWCHART



Projected Enrollment Used to Calculate Preliminary General Education Revenue for 2022-2023

Enrollment Projections 2-1-22	K												Total					
	LEP	H-K	SRP	ECSE	AllDay	1	2	3	4	5	6	7		8	9	10	11	12
69 High School																		
70 Middle School	223																	
73 Parkview	86	5	80	83	79	74	71	81	94	97	82	418	419	561	581	599	537	2,278
615 FAHS	8													0	0	21	59	837
721 Brimhall	92	5	80	88	83	86	81	83	77									746
722 Central Park	132	5	61	79	66	58	53	56	39									80
723 Edgerton	153	5	55	54	54	70	69	68										583
525 Harambee	62	5	39	38	55	40	46	29	45									417
724 Falcon Heights	39	5	61	66	66	68	71	72	79									430
728 Little Canada	164	5	95	109	102	95	87	77	72									314
731 E D Williams	74	5	57	60	68	62	60	55										488
Subtotal	1145	40	0	528	578	573	537	539	522	529	501	515	501	561	581	620	596	7,237
LESS ATTRITION																		(67)
LESS PSEO																		(30)
732 Fairview Program	0	13	57															70
32 Adult HS																		12
Served ISD 623	1145	40	30	57	528	578	573	537	539	522	529	508	495	552	569	592	573	7222
																		3289
2016 Tuition Students - est.	1	1	1	1	0	0	4	4	1	2	2	2	2	3	4	9	31	65.00
Total Tuitioned Out	0	1	1	1	0	0	4	4	1	2	2	2	2	3	4	9	31	65.00
TOTAL	1145	41	30	58	529	578	541	543	523	531	510	497	497	555	573	601	604	7,287.00
																		3340
EXTENDED TIME																		
72 Adult HS Extended Time																		
611 Elem. Tgtd Services																		
615 FAHS																		
612 Middle Tgtd																		
Total extended time	0	0	0	0	14	13	14	14	13	12	12	16	9	8	13	11	18	75
																		153.00

2021 PAY 2022 PROPOSED LEVY

GENERAL FUND

Source	Levy	Levy Adjustments	Maximum 2021 Pay 2022 Levy	Proposed Decrease	Proposed 2021 Pay 2022 Levy	Approved 2020 Pay 2021 Levy	\$ Change 2021 Proposed vs. 2020 Approved	% Change 2021 Proposed vs. 2020 Approved
Abatements	\$ 24,573.17	\$ -	\$ 24,573.17	\$ -	\$ 24,573.17	\$ 165,189.86	\$ (140,616.69)	-85.12%
Alternative Teacher Compensation	\$ 706,109.00	\$ (56,624.97)	\$ 649,484.03	\$ -	\$ 649,484.03	\$ 749,609.41	\$ (100,125.38)	-13.36%
Long Term Facilities	\$ 5,178,196.11	\$ (1,302,709.82)	\$ 3,875,486.29	\$ -	\$ 3,875,486.29	\$ 7,377,913.67	\$ (3,502,427.38)	-47.47%
Building Leases	\$ 1,681,708.00	\$ (7,500.00)	\$ 1,674,208.00	\$ -	\$ 1,674,208.00	\$ 1,747,936.70	\$ (73,728.70)	-4.22%
Bldg Leases - Intermediate	\$ 451,916.00	\$ -	\$ 451,916.00	\$ -	\$ 451,916.00	\$ 437,284.00	\$ 14,632.00	3.35%
Career & Technical	\$ 433,472.95	\$ (45,681.40)	\$ 387,791.55	\$ -	\$ 387,791.55	\$ 345,703.15	\$ 42,088.40	12.17%
Equity Levy	\$ 564,565.36	\$ (8,981.76)	\$ 555,583.60	\$ -	\$ 555,583.60	\$ 927,811.21	\$ (372,227.61)	-40.12%
Location Equity Levy	\$ 5,984,750.25	\$ (54,410.56)	\$ 5,930,339.69	\$ -	\$ 5,930,339.69	\$ 5,615,972.41	\$ 314,367.28	5.60%
Achievement & Integration	\$ 528,041.45	\$ (1,072.78)	\$ 526,968.67	\$ -	\$ 526,968.67	\$ 292,179.56	\$ 234,789.11	80.36%
Operating Capital	\$ 931,255.71	\$ 25,800.99	\$ 957,056.70	\$ -	\$ 957,056.70	\$ 794,558.91	\$ 162,497.79	20.45%
Reemployment Levy	\$ 125,000.00	\$ 132,746.97	\$ 257,746.97	\$ -	\$ 257,746.97	\$ 219,356.49	\$ 38,390.48	17.50%
Safe Schools Levy	\$ 297,792.72	\$ (6,136.56)	\$ 291,656.16	\$ -	\$ 291,656.16	\$ 288,708.84	\$ 2,947.32	1.02%
Safe Schools Intermediate	\$ 124,080.30	\$ (2,556.90)	\$ 121,523.40	\$ -	\$ 121,523.40	\$ 120,295.35	\$ 1,228.05	1.02%
TIF Adjustment	\$ -	\$ (133,129.81)	\$ (133,129.81)	\$ -	\$ (133,129.81)	\$ -	\$ (133,129.81)	-8.78%
Transition Levy	\$ 199,107.52	\$ -383.17	\$ 195,275.82	\$ -	\$ 195,275.82	\$ 179,518.84	\$ 15,756.98	8.78%
HO Voter Approved Referendum	\$ 15,527,326.02	\$ (457,685.16)	\$ 15,069,640.86	\$ -	\$ 15,069,640.86	\$ 7,110,043.78	\$ 7,959,597.08	111.95%
Total, General Fund:	\$ 32,757,894.56	\$ (1,921,773.46)	\$ 30,836,121.10	\$ -	\$ 30,836,121.10	\$ 26,372,082.18	\$ 4,464,038.92	16.93%

COMMUNITY SERVICE FUND

Source	Levy	Levy Adjustments	Maximum 2021 Pay 2022 Levy	Proposed Decrease	Proposed 2021 Pay 2022 Levy	Approved 2020 Pay 2021 Levy	\$ Change 2021 Proposed vs. 2020 Approved	% Change 2021 Proposed vs. 2020 Approved
Basic Revenue	\$ 413,137.15	\$ -	\$ 413,137.15	\$ -	\$ 413,137.15	\$ 389,052.55	\$ 24,084.60	6.19%
Early Childhood	\$ 225,139.77	\$ 1,343.54	\$ 226,483.31	\$ -	\$ 226,483.31	\$ 210,977.02	\$ 15,506.29	7.35%
Home Visiting	\$ 5,804.80	\$ 121.55	\$ 5,926.35	\$ -	\$ 5,926.35	\$ 5,373.30	\$ 553.05	10.29%
Disabled Adults	\$ 7,739.00	\$ -	\$ 7,739.00	\$ -	\$ 7,739.00	\$ 7,739.00	\$ -	0.00%
School Age Child Care	\$ 440,000.00	\$ 12,962.58	\$ 452,962.58	\$ -	\$ 452,962.58	\$ 398,769.18	\$ 54,193.40	13.59%
Abatements	\$ 2,491.63	\$ (868.07)	\$ 1,623.56	\$ -	\$ 1,623.56	\$ 3,542.76	\$ (1,919.20)	-54.17%
Total, Community Service Fund:	\$ 1,094,312.35	\$ 13,559.60	\$ 1,107,871.95	\$ -	\$ 1,107,871.95	\$ 1,015,453.81	\$ 92,418.14	9.10%

2021 PAY 2022 PROPOSED LEVY

DEBT SERVICE FUND

Source	Levy	Levy Adjustments	Maximum 2021 Pay 2022 Levy	Proposed Decrease	Proposed 2021 Pay 2022 Levy	Approved 2020 Pay 2021 Levy	\$ Change 2021 Proposed vs. 2020 Approved	% Change 2021 Proposed vs. 2020 Approved
Voter Approved Debt Service Levy	\$ 12,006,312.52		\$ 12,006,312.52	\$ -	\$ 12,006,312.52	\$ 12,340,913.00	\$ (334,600.48)	-2.71%
LTFM Debt Service	\$ 1,117,917.24		\$ 1,117,917.24	\$ -	\$ 1,117,917.24	\$ 754,172.87	\$ 363,744.37	
Intermediate Debt Service				\$ -	\$ -	\$ -	\$ -	0.00%
Abatelements	\$ 21,275.48		\$ 21,275.48	\$ -	\$ 21,275.48	\$ 158,629.20	\$ (137,353.72)	-86.59%
Excess Debt Reduction	\$ (380,923.75)		\$ (380,923.75)	\$ -	\$ (380,923.75)	\$ (393,216.71)	\$ 12,292.96	3.13%
Total, Debt Service Fund:	\$ 13,124,229.76	\$ (359,648.27)	\$ 12,764,581.49	\$ -	\$ 12,764,581.49	\$ 12,860,498.36	\$ (95,916.87)	-0.75%

OTHER POSTEMPLOYMENT BENEFITS & PENSION DEBT SERVICE

Source	Levy	Levy Adjustments	Maximum 2021 Pay 2022 Levy	Proposed Decrease	Proposed 2021 Pay 2022 Levy	Approved 2020 Pay 2021 Levy	\$ Change 2021 Proposed vs. 2020 Approved	% Change 2021 Proposed vs. 2020 Approved
Levy for Bonds	\$ 1,240,221.00	\$ (27,265.08)	\$ 1,212,955.92	\$ -	\$ 1,212,955.92	\$ 855,831.76	\$ 357,124.16	41.73%
Abatelements	\$ -	\$ 1,288.77	\$ 1,288.77	\$ -	\$ 1,288.77	\$ 1,035.90	\$ 252.87	24.41%
Total, OPEB Debt Fund:	\$ 1,240,221.00	\$ (25,976.31)	\$ 1,214,244.69	\$ -	\$ 1,214,244.69	\$ 856,867.66	\$ 357,377.03	41.71%

ALL FUNDS

Fund	Levy	Levy Adjustments	Maximum 2021 Pay 2022 Levy	Proposed Decrease	Proposed 2021 Pay 2022 Levy	Approved 2020 Pay 2021 Levy	\$ Change 2021 Proposed vs. 2020 Approved	% Change 2021 Proposed vs. 2020 Approved
General Fund	\$ 32,757,894.56	\$ (1,921,773.46)	\$ 30,836,121.10	\$ -	\$ 30,836,121.10	\$ 26,372,082.18	\$ 4,464,038.92	16.93%
Community Service Fund	\$ 1,094,312.35	\$ 13,559.60	\$ 1,107,871.95	\$ -	\$ 1,107,871.95	\$ 1,015,453.81	\$ 92,418.14	9.10%
Debt Service Fund	\$ 13,124,229.76	\$ (359,648.27)	\$ 12,764,581.49	\$ -	\$ 12,764,581.49	\$ 12,860,498.36	\$ (95,916.87)	-0.75%
OPEB Debt Fund	\$ 1,240,221.00	\$ (25,976.31)	\$ 1,214,244.69	\$ -	\$ 1,214,244.69	\$ 856,867.66	\$ 357,377.03	41.71%
TOTAL, ALL FUNDS	\$ 48,216,657.67	\$ (2,293,838.44)	\$ 45,922,819.23	\$ -	\$ 45,922,819.23	\$ 41,104,902.01	\$ 4,817,917.22	11.72%

GENERAL FUND SUMMARY

This section is a summary of budgeted revenue and expenses for the General Fund for 2022-2023. Revenue and expenses for this fund were reviewed at the budget hearing on May 24, 2022.

These are the highlights regarding revenue and expenses for the General Fund budget for 2022-2023. In comparing revised 2021-2022 budgeted amounts with the 2022-2023 proposed budget:

- A. The revenue budget shows a total increase of \$10,334,538. This total includes an additional \$7 million in increased operating referendum levy due to the generous support of the Roseville community in the November 2021 passage of the renewal of an existing operating levy in addition to increased levy authority.
- B. The seven-county metro area has a fiscal disparities pool into which every governmental unit contributes a percentage of their levy. The pool is distributed back to all the entities on the basis of the amount of commercial property in the taxing entity – those with less commercial property receive more in fiscal disparities revenue. Our district in recent years has received nearly all the funds it has contributed.
- C. County apportionment is a distribution of miscellaneous revenue received by the county. Our General Education revenue is reduced by the amount of county apportionment we receive.
- D. Enrollment at district schools is projected to remain flat at 7,222 students served.
- E. Compensatory revenue, a component of General Education Revenue, is projected to decrease by \$700,000 because of a decrease in enrollment during the pandemic and a decline in the number of families completing Applications for Educational Benefits during this same time.
- F. State aids show a net increase of \$1,000,000. This increase reflects the 2% increase in state general education formula funding for year 2 of the state biennium.
- G. State Special Education aid indicates an increase of \$300,000 over the current year. The increase reflects a preliminary estimate based on special education programming expenses and the district's election to apply some of our federal special education aid to reduce our tuition expense to other school districts for resident students served elsewhere.
- H. Federal Aids and Grants are based on early estimates prior to awards being issued by the federal government. We are estimating that our total federal revenue will increase by approximately \$500,000, all in the form of one-time Federal ESSER funds authorized to offset costs related to the COVID-19 pandemic.
- I. Overall, expenses budgeted in the Unassigned General Fund are expected to increase by \$7.3 Million. This total includes the increased cost of negotiated employment contracts, class-size reduction in grades 1-12, and added mental health and social emotional supports. In addition, we are estimating increased utility and transportation costs.
- J. Estimated negotiated salaries and benefits expenses have been budgeted for all groups.

- K. District medical insurance premium contributions will increase three percent above the current level, limited by employee group caps per negotiated labor agreements. The actual cost to the district varies by employee group, depending on the terms of each contract.
- L. District and School Administration – Administrative costs increased by approximately \$138,397 or 3% over the current year budget due to salary and benefit increases and the restructuring of the administrative function.
- M. Expenses in regular instruction – Costs for providing regular instruction will increase by \$2,969,716 or 7%, due to the reduction in class size targets and salary settlements.
- N. Expenses in the special education programs (400 – 420) reflect staffing costs needed to serve students with current IEPs. Adjustments have been made to reflect our best estimate of those costs. We are estimating an increase of \$1,902,1519 or 8% due to added staffing allocations for SEL and mental health services and the increased cost of salaries and benefits.
- O. Integration and Equity spending is consistent with the revenue generated. Expenses are distributed throughout several programs, including In-service (640) Other Regular Instruction (280) and Other Pupil Support (790).
- P. Capital facilities (850) records expenses related to building improvements that are not funded with Health & Safety or Alternative Facilities funds. The majority of these projects will be funded under Fund 06 Long-term Facility Maintenance, thus the reduction in the general fund.
- Q. Insurance and Retirement of Debt – this category increased due to the Certificates of Participation issued to fund the educational portions of Anpétu Téča Education Center. The repayment of this lease is included in the general fund.

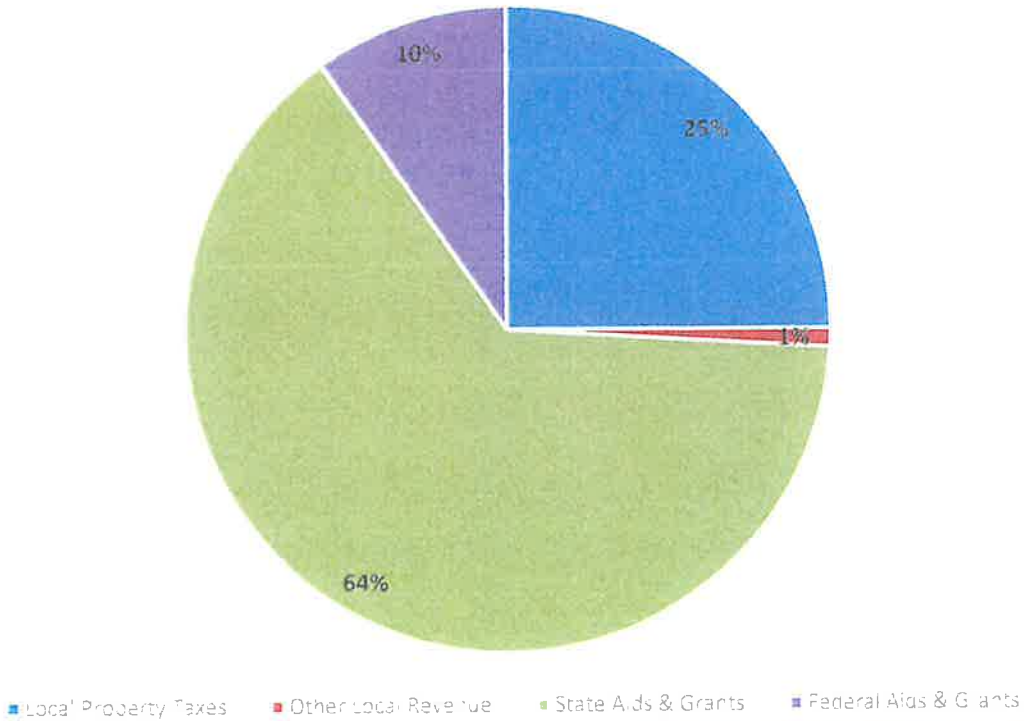
PRELIMINARY GENERAL FUND REVENUE BY SOURCE 2022-2023

Source	Description	2021-22 Revised Budget	2022-23 Original Budget	\$ Difference	% Difference	Reason
1	Maintenance Levy	19,848,950	28,164,699	8,315,749	41.90%	Incr operating levy; Adjustments
2	Mobile Home Tax	20,000	20,000	0	0.00%	No change
5	Unemployment Levy	219,356	219,356	0	0.00%	No change
9	Fiscal Disparities	2,897,194	2,897,194	0	0.00%	Per Ramsey County
10	County Apportionment	220,000	220,000	0	0.00%	Per Ramsey County
15	Interest On Levy Pymnt	5,000	5,000	0	0.00%	Per Ramsey County
	Subtotal Local Taxes	23,210,500	31,526,249	8,315,749	35.83%	
50	Fees From Patrons	260,000	279,910	19,910	7.66%	
51	Fees/Usage	275,000	250,000	-25,000	-9.09%	
51	Fines	0	0	0	0.00%	
60	Admissions & Stud Act Revenue	70,000	25,000	-45,000	-64.29%	
71	MA Claims Revenue	600,000	400,000	-200,000	-33.33%	Reduced billable services
92	Interest Earnings	10,000	10,000	0	0.00%	Dependent on cash flow
93	Rent Of School Facility	30,000	30,000	0	0.00%	
95	Lease Revenue	10,000	10,000	0	0.00%	
96	Gifts And Bequests	55,000	55,000	0	0.00%	
98	Misc Student Fundraising	0	0	0	0.00%	
99	Miscellaneous Local Rev	114,731	115,600	869	0.76%	Dependent on misc grants
	Subtotal Other Local Revenue	1,424,731	1,175,510	-249,221	-17.49%	
201	Endowment Aid	305,756	305,756	0	0.00%	Per MDE
211	General Ed Revenue	62,296,897	63,633,729	1,336,832	2.15%	Formula increase
212	Literacy Incentive Aid	376,435	394,512	18,077	4.80%	Minor increase
213	Shared Time	15,000	0	-15,000	-100.00%	Per MDE
227	Abatement Aid	25,000	28,000	3,000	12.00%	
300	State Aids & Grants	2,339,651	2,328,742	-10,909	-0.47%	
317	LTFM State Aid	90,349	222,218	131,869	145.96%	per MDE
360	State Aid Special Ed	13,690,355	13,967,999	277,644	2.03%	Prelim estimate
370	Misc State Grants	72,626	72,626	0	0.00%	American Indian & other grant funds
	Subtotal State Aids & Grants	79,212,069	80,953,582	1,741,513	2.20%	
400	FEDERAL AIDS & GRANTS	11,657,110	12,183,607	526,497	4.52%	Majority due to one time CARES
405	SUB GRANT FROM FED FUNDS	27,000	27,000	0	0.00%	No change
	Subtotal Federal Aids & Grants	11,684,110	12,210,607	526,497	4.51%	
	TOTAL GENERAL FUND	115,531,410	125,865,948	10,334,538	8.95%	

GENERAL FUND REVENUE BY SOURCE SUMMARY

Description	2021-22 Revised Budget	2022-23 Original Budget	\$ Difference	% Difference
Local Property Taxes	23,210,500	31,526,249	8,315,749	35.83%
Other Local Revenue	1,424,731	1,175,510	-249,221	-17.49%
State Aids & Grants	79,212,069	80,953,582	1,741,513	2.20%
Federal Aids & Grants	11,684,110	12,210,607	526,497	4.51%
TOTAL GENERAL FUND	115,531,410	125,865,948	10,334,538	8.95%

Gen Fund Revenue by Source Summary



2022-2023 GENERAL FUND EXPENSES BY PROGRAM

Program Description	2021-22		2022-23		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference	% Difference		
10 SCHOOL BOARD	146,156	187,844	41,688	28.52%	Allocation for contracted services	
20 OFFICE OF SUPERINTENDENT	399,016	405,301	6,285	1.58%	Salaries & benefits	
30 LINE ADMIN-DIRECTORS	580,470	595,190	14,720	2.54%	Salaries & benefits	
50 SCHOOL ADMIN (PRINCIPALS)	4,286,340	4,362,044	75,704	1.77%	Salaries & benefits	
105 GENL ADMIN SUPPORT	114,105	117,058	2,953	2.59%	Salaries & benefits	
106 GEN ADMIN-DIST WIDE	12,000	10,000	-2,000	-16.67%	Decrease in Postage Costs	
110 BUSINESS SERVICES	871,280	884,457	13,177	1.51%	Salaries & benefits	
130 COMMUNITY RELATIONS	259,685	267,646	7,961	3.07%	Salaries & benefits	
140 DATA PROCESSING	682,663	376,100	-306,563	-44.91%	Coding changes - ARRA Funds	
145 TECHNOLOGY ADMIN	1,783,646	1,361,708	-421,938	-23.66%	Coding changes - ARRA Funds	
146 VIDEO	75,033	138,565	63,532	84.67%	Staffing changes, Salaries & benefits	
150 LEGAL SERVICES	75,000	75,000	0	0.00%	No change	
160 HUMAN RESOURCES	667,630	768,398	100,768	15.09%	Staffing changes, Salaries & benefits	
165 WELLNESS	9,131	10,000	869	9.52%	Admin program costs	
170 PRINTING (WORKROOM)	189,892	202,107	12,215	6.43%	Staffing changes, Salaries & benefits	
180 CENSUS	243,571	254,641	11,070	4.54%	Salaries & benefits	
190 RESEARCH-EVALUATION	197,840	231,817	33,977	17.17%	Salaries & benefits	
199 SCHOOL ELECTIONS	18,000	18,000	0	0.00%	No change	
200 VOLUNTARY PRE-K	389,824	411,614	21,790	5.59%	Increased participation/costs	
201 KINDERGARTEN	2,927,407	2,890,739	-36,668	-1.25%	Staffing changes, Salaries & benefits	
203 ELEMENTARY ED (1ST-6TH)	14,604,963	17,451,720	2,846,757	19.49%	Staffing changes, Salaries & benefits, decrease in comp ed	
204 TITLE IIA IMP TCHR QUALITY	288,006	221,288	-66,718	-23.17%	Preliminary estimate	
205 TITLE III LEP	169,991	170,327	336	0.20%	Preliminary estimate	
206 TITLE IV A	155,624	112,064	-43,560	-27.99%	Preliminary estimate	
211 SECONDARY EDUCATION-	2,340,530	2,626,056	285,526	12.20%	Staffing changes, Salaries & benefits	
212 ART	1,298,875	1,349,970	51,095	3.93%	Salaries & benefits	
215 BUSINESS	4,400	4,090	-310	-7.05%	Staffing changes	
216 EDUCATIONALLY DISADVNTG	1,810,080	1,466,322	-343,758	-18.99%	Preliminary estimate	
218 GIFTED AND TALENTED	212,952	202,533	-10,419	-4.89%	Staffing changes	
219 LIMITED ENGLISH PROFICIENCY	3,408,917	3,766,210	357,293	10.48%	Staffing changes, Salaries & benefits	
220 ENGLISH (LANG ARTS)	1,985,524	1,900,242	-85,282	-4.30%	Staffing changes	
224 HOMEBOUND INSTRUCTION	16,045	16,045	0	0.00%	No change	
230 WORLD LANGUAGES	879,672	935,437	55,765	6.34%	Staffing changes, Salaries & benefits	
240 HEALTH/PHYSICAL ED	1,974,501	2,051,016	76,515	3.88%	Salaries & benefits	
241 HEALTH	167,037	176,061	9,024	5.40%	Staffing changes, Salaries & benefits	
250 FAMILY & CONSUMER SCIENCE	213,346	228,756	15,410	7.22%	Staffing changes, Salaries & benefits	
255 INDUSTRIAL EDUCATION	231,363	250,719	19,356	8.37%	Staffing changes, Salaries & benefits	
256 MATHEMATICS	2,089,109	2,039,927	-49,182	-2.35%	Staffing changes, Salaries & benefits	
258 MUSIC	2,106,345	2,168,399	62,054	2.95%	Salaries & benefits	
260 NATURAL SCIENCES	1,791,527	1,832,419	40,892	2.28%	Salaries & benefits	
270 SOCIAL STUDIES	2,204,830	2,188,867	-15,963	-0.72%	Staffing changes, Salaries & benefits	
276 ELEM INDIVIDUALIZED INSTRUCTION	1,362,360	1,375,006	12,646	0.93%	Compensatory Revenue Changes	
277 SEC INDIVIDUALIZED INSTRUCTION	498,793	511,624	12,831	2.57%	Compensatory Revenue Changes	
279 SUBSTANTIAL PARENT INVOLVEMENT	195,967	6,696	-189,271	-96.58%	Coding changes, Compensatory Revenue Changes	
280 OTHER REGULAR INSTR-	17,907	19,046	1,139	6.36%	Salaries & benefits	

2022-2023 GENERAL FUND EXPENSES BY PROGRAM

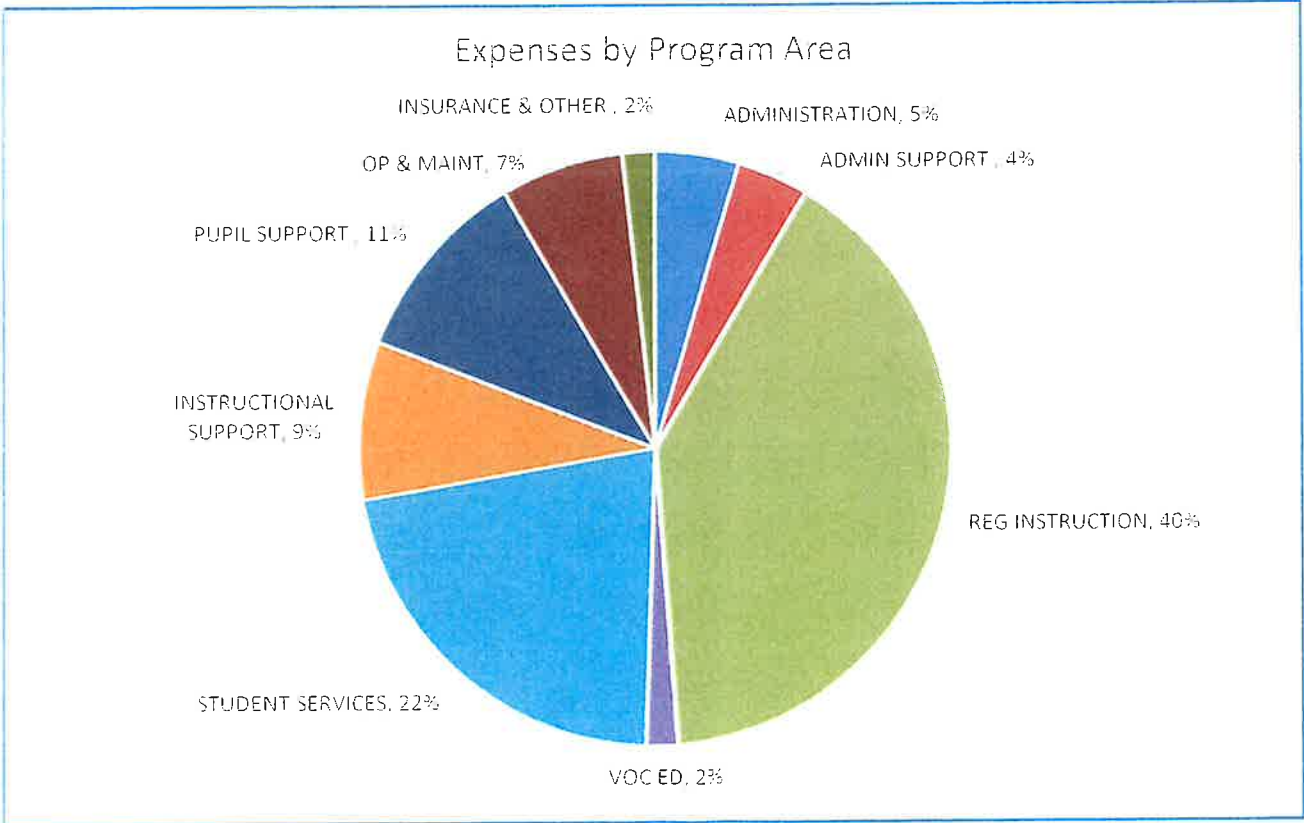
Program Description	2021-22		2022-23		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference	% Difference		
291 CO-CURR ACTIVITIES	518,292	398,207	-120,085	-23.17%	Recoding expenses	
292 BOYS/GIRLS ATHLETICS	432,898	454,872	21,974	5.08%	Salaries & benefits	
293 SPECIAL ACTIVITIES	93,756	102,261	8,505	9.07%	Increased grants & other activity expenses	
294 BOYS ATHLETICS	444,811	450,268	5,457	1.23%	Salaries & benefits	
296 GIRLS ATHLETICS	378,162	407,995	29,833	7.89%	Salaries & benefits	
298 EX CURR ACTIVITIES	143,295	140,029	-3,266	-2.28%	Expenses based on clubs or extra curricular groups	
311 VOC ED-DIST ED	5,127	5,136	9	0.18%	Salaries & benefits	
331 VOC ED-FACS	554,643	573,904	19,261	3.47%	Salaries & benefits	
341 VOC ED-BUS/OFFICE ED	341,989	352,330	10,341	3.02%	Salaries & benefits	
361 VOC ED-TRADE/IND ED	477,157	495,671	18,514	3.88%	Salaries & benefits	
380 VOC ED-SPEC NEEDS ED	136,454	140,047	3,593	2.63%	Salaries & benefits	
399 VOCATIONAL - GENERAL	499,700	500,288	588	0.12%	Salaries & benefits	
400 SPECIAL EDUCATION	327,553	330,584	3,031	0.93%	Staffing changes, Salaries & benefits	
401 SPEECH/LANG IMPAIRMENT	2,175,611	2,345,572	169,961	7.81%	Staffing changes, Salaries & benefits	
402 MILD/MODERATE MENTAL IMPAIRMEN	975,237	1,041,758	66,521	6.82%	Salaries & benefits	
403 MODERATE/SEVERE MENTAL IMPAIRM	1,318,686	1,401,634	82,948	6.29%	Salaries & benefits	
404 PHYSICALLY IMPAIRED	1,554,407	1,564,803	10,396	0.67%	Staffing changes, Salaries & benefits	
405 DEAF/HARD OF HEARING	403,100	403,100	0	0.00%	Salaries & benefits	
406 VISUALLY IMPAIRED	159,637	170,032	10,395	6.51%	Staffing changes, Salaries & benefits	
407 SPECIFIC LEARNING DISABILITY	2,998,720	3,064,297	65,577	2.19%	Increased staffing	
408 EMOTIONAL/BEHAVIOR DISORDER	3,815,690	4,140,055	324,365	8.50%	Increased staffing	
410 OTHER HEALTH IMPAIRED	647,895	645,475	-2,420	-0.37%	Salaries & benefits	
411 AUTISM - PERVASIVE DEV DISORDR	2,989,024	3,060,741	71,717	2.40%	Staff coding changes	
412 DEVLPMNT DELAYED - BIRTH-6YR	1,121,669	1,229,042	107,373	9.57%	Salaries & benefits	
416 SEVERELY MULTIPLY IMPAIRED	124,334	156,211	31,877	25.64%	Staffing changes, Salaries & benefits	
420 SPEC ED-GENERAL	4,596,084	5,407,329	811,245	17.65%	Salaries & benefits	
422 EARLY INTERVENING SERVICES	1,037,684	1,187,217	149,533	14.41%	Salaries & benefits	
520 ADULT LEARNING	15,000	13,200	-1,800	-12.00%	Minimal change	
601 RSVL FOUNDATION OPERATIONS	3,600	3,600	0	0.00%	Roseville Schools Foundation	
605 GENL INSTR SUPPORT	6,342,624	6,294,103	-48,521	-0.76%	Staffing changes, Salaries & benefits	
612 CURRIC RESOURCE	302,607	230,859	-71,748	-23.71%	Staffing changes	
613 CURR - GRAD STANDARDS	1,365	1,369	4	0.29%	No change	
620 ED MEDIA - LIBRARY	959,837	1,002,219	42,382	4.42%	Staffing changes, Salaries & benefits	
621 ED MEDIA-AUDIO VISUA	387,814	236,289	-151,525	-39.07%	Staffing changes	
630 INSTRUCTION-RELATED TECHNOLOGY	673,624	0	-673,624	-100.00%	Charged to general education/ARRA funds	
640 EDC CENTER STAFF DEVELP	694,341	975,375	281,034	40.47%	Staffing changes, Salaries & benefits	
641 STAFF DEVELOPMENT	565,342	556,403	-8,939	-1.58%	Staffing changes, Salaries & benefits	
642 INSERVICE	91,266	94,191	2,925	3.20%	Salaries & benefits	
680 COMP ASSTD INSTR	786,549	932,564	146,015	18.56%	Staffing changes, Salaries & benefits	
681 CABLE	10,000	10,000	0	0.00%	No change	
710 SECONDARY COUNSELORS GUIDANCE	1,194,251	1,194,145	-106	-0.01%	No change	
720 HEALTH SERVICE-NURSE	1,673,072	1,199,652	-473,420	-28.30%	Staffing changes, decrease in COVID related expense	
730 PSYCHOLOGISTS	379,112	202,715	-176,397	-46.53%	Staffing changes, coding changes to	
740 SOCIAL WORKERS	518,998	705,048	186,050	35.85%	Increase in support, Salaries & benefits	
750 TRANS SAFETY	700	700	0	0.00%	No change	

2022-2023 GENERAL FUND EXPENSES BY PROGRAM

Program Description	2021-22		2022-23		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference	% Difference		
760 PUPIL TRANSPORTATION	7,771,901	8,288,361	516,460	6.65%	Increased contractor costs	
780 STUDENT ASSISTANCE	476,145	498,072	21,927	4.61%	Salaries & benefits	
790 OTHER PUPIL SUPPORT	861,612	753,369	-108,243	-12.56%	Staffing changes	
810 OPR & MAINT	5,088,642	4,898,695	-189,947	-3.73%	Staffing changes	
811 TELEPHONE	132,888	128,294	-4,594	-3.46%	Decreased costs	
812 UTILITIES	1,586,700	1,847,100	260,400	16.41%	Increased costs	
850 CAPITAL FACILITIES	2,369,530	40,462	-2,329,068	-98.29%	UFARS required changes to coding - SEE 920	
865 LTFM LEVY	4,757,441	1,121,339	-3,636,102	-76.43%	Larger projects are reported under fund 06	
920 RETIREMENT of DEBT	0	1,548,700	1,548,700	100%	UFARS required changes to coding - SEE 850	
930 EMPLOYEE BENEFITS	40,000	40,000	0	0.00%	No change	
940 PROPERTY & OTHER INS	400,000	475,000	75,000	18.75%	Est increase	
	120,313,929	120,099,751	-214,178	-0.18%		

GENERAL FUND EXPENSES BY PROGRAM SUMMARY

PROGRAM	2021-22	2022-23	2022-23	%
	Revised Budget	Original Budget	Budget Inc/D	Change
ADMINISTRATION	5,411,982	5,550,379	138,397	3%
ADMIN SUPPORT	5,199,476	4,715,497	(483,979)	-9%
REG INSTRUCTION	45,357,109	48,326,825	2,969,716	7%
VOC ED	2,015,070	2,067,376	52,306	3%
STUDENT SERVICES	24,245,331	26,147,850	1,902,519	8%
INSTRUCTIONAL SUPPORT	10,833,969	10,350,172	(483,797)	-4%
PUPIL SUPPORT	12,875,791	12,842,062	(33,729)	0%
OP & MAINT	13,935,201	8,035,890	(5,899,311)	-42%
INSURANCE & OTHER	440,000	2,063,700	1,623,700	369%
TOTAL GEN FUND EXPENSES EXCLUDING	120,313,929	120,099,751	(214,178)	
EXCLUDING OPERATING CAPITAL AND				
LONG TERM FACILITIES MAINTENANCE				



Three Year General Fund Expenses by Object

Object	Description	2020-21 FY Activity	2021-22 Revised Budget	2022-23 Original Budget
110	SALARY-ADMINISTRATION	3,810,485.35	4,121,582	4,095,004
118	SALARY-SUPERVISOR	732,747.70	762,884	725,717
120	ECFE/ABE/SCHL RDNS SUPERVISION	36,029.90	36,027	55,387
140	SALARY-LICENSED	34,975,037.83	35,816,244	38,859,770
141	SALARY-INSTR. AIDE	1,690,708.07	2,136,288	2,184,465
142	RESPONSIBILITY PAY	4,398.45	4,398	4,398
143	CLASSROOM SUPPORT - LIC	2,715,085.55	2,637,894	2,913,197
144	CLSSRM SUPPT NONLICENSE	77,820.48	76,500	0
145	SALARY-SUB-OTHER LV	37,278.55	143,839	128,579
147	TA SUBSTITUTES	8,905.51	9,900	7,500
150	PHYSICAL THERAPIST	115,268.80	119,046	124,491
151	OCCUPATIONAL THERAPIST	496,449.12	530,329	549,598
152	SPEECH/LANGUAGE PATHOLOGIST	1,413,963.05	1,539,517	1,676,410
154	SCHOOL NURSE	507,503.01	611,526	561,829
156	SOCIAL WORKER	706,271.73	883,403	1,112,013
157	PSYCHOLOGIST	772,334.15	877,830	1,010,789
161	CERTIFIED PARAPROFESSIONAL	2,875,434.52	3,098,425	3,156,708
162	CERTIFIED 1 TO 1 PARAPROFESSIO	177,253.42	158,509	162,962
163	FOREIGN LANG INTERPRETER	377.7	6,000	6,000
165	SCHOOL COUNSELOR	698,978.30	782,436	846,125
170	SALARY-REGULAR	6,283,329.10	6,598,454	6,508,779
171	SUBS/CASUAL	1,334.67	20,816	2,500
174	DAPE & REC SPECIALIST	374,183.17	411,393	434,050
175	CULTURAL LIAISON	451,680.55	490,371	589,024
185	OTHER PAY	2,142,817.99	2,303,532	2,929,210
186	OTHER-SALARY NONLICENSED	870,933.46	1,445,431	1,394,532
191	SALARY-SEVERANCE PAY	65,408.88	120,000	120,000
195	SALARY CHARGEBACK	-89,000.00	-100,617	-105,000
	Subtotal Salaries & Wages	61,953,019.01	65,641,957	70,054,037
	% Increase Over Previous Year		6.0%	6.7%
211	FICA/MEDICARE	4,483,208.26	4,932,390	5,098,089
214	PERA CONTRIBUTION	943,191.10	1,073,461	1,056,740
218	TRA CONTRIBUTION	3,962,671.66	4,154,853	4,488,326
220	MEDICAL IMPLICIT RATE SUBSIDY	-485,219.29	-540,382	-520,058
223	MEDICAL INSURANCE	12,732,231.79	13,591,328	13,087,746
230	LIFE INSURANCE	57,037.17	58,555	59,028
236	DENTAL INSURANCE	426,798.60	442,298	436,449
240	LTD INSURANCE	222,788.91	245,723	225,941
250	TAX SHELTERED ANNUITIES	385,753.26	417,964	414,336
251	HEALTHCARE SAVINGS ACCOUNT	1,164,897.90	1,149,553	1,161,859
270	WORKERS COMPENSATION	479,862.55	493,115	524,631
280	UNEMPLOYMENT COMPENSATION	3,835.39	240,000	240,000
291	RETIREE INSURANCE BENEFITS	-40,710.58	0	0
295	BENEFIT CHARGEBACK	-40,032.66	-41,882	-41,307
	Subtotal Employee Benefits	24,296,314.06	26,216,976	26,231,780

Three Year General Fund Expenses by Object

		% Increase Over Previous Year		
		7.9%		0.1%
		2020-21	2021-22	2022-23
Object	Description	FY Activity	Revised Budget	Original Budget
303	FED CONTRACT <\$25K	137,110.82	230,541	182,355
304	FED CONTRACTS > \$25K	123,825.13	441,635	20,000
305	PROFESSIONAL FEES	129,861.74	150,000	150,000
306	LICENSED SUBSTITUTE	514,779.57	581,444	626,530
307	NONLICENSED SUBSTITUTE	33,848.34	113,700	112,200
309	FEDERAL TUITION>\$25,000	0	1,200,000	1,318,978
310	SCHOOL RESOURCE OFFICER	315,666.23	0	0
311	PROF-TECH SERVICE	2,744,119.23	1,164,214	1,150,800
315	DATA PROC CHRGBK	-10,000.00	-21,913	-28,413
320	PHONE/COMMUNICATION SER	75,312.39	76,850	78,250
329	POSTAGE	72,783.77	76,780	71,830
331	WATER & SEWER	161,046.68	165,000	141,000
332	REFUSE	34,720.44	44,200	46,500
334	ELECTRIC	953,942.91	893,000	997,000
335	MAINT CHARGEBACK	-29,341.09	-50,000	-25,000
336	RECYCLING FEES	11,631.99	23,000	23,000
340	PROPERTY INSURANCE	453,062.50	400,000	475,000
350	CONTRACTED REPAIRS	190,604.19	285,106	274,936
357	HEARING INTERP <25K	140	8,000	8,000
358	FOREIGN LANG INTERPRETER	116,953.33	79,700	78,000
360	TRANSPORTATION-PUBLI	5,751,907.10	7,816,885	8,317,345
363	SNOW REMOVAL	66,732.00	120,000	119,000
365	INTERDEPT. TRANSPORTATION	0	2,120	3,320
366	TRAVEL EXPENSES	8,508.89	15,050	17,950
367	TRAVEL-PROF	88,771.74	76,020	69,190
368	OUT OF STATE TRAVEL	232.7	1,700	1,700
369	MILEAGE	16,889.66	50,890	37,990
370	RENTALS & LEASES	669,400.52	703,013	162,843
381	PRINTING ADVERTISING	47,430.41	39,500	39,500
382	LAUNDRY-DRY CLEANING	0	100	0
385	WKROOM CHARGEBACK	-8,557.77	34,588	18,095
389	TUITION REIMBURSE	0	3,500	0
390	PAYMTS OTHER SCH DIS	576,648.63	961,260	838,380
392	PAYMTS OUT OF STATE	0	13,000	13,000
393	SPED CONT SERVICES/PUPILS	0	37,000	37,000
394	PAYMTS-OTHER AGENCY	271,344.26	265,275	274,956
396	SPED SAL PRCHD FR OTHER DISTR	253,899.59	357,000	357,000
397	SPED BENEFITS PRCHD FR DISTRIC	128,456.42	174,200	174,200
398	INTER DEPT SERVICES	106,961.40	341,300	377,800
	Subtotal Contracted Services	14,008,693.72	16,873,658	16,560,235
	% Increase Over Previous Year		20.5%	-1.9%
401	GENERAL SUPPLIES	566,583.19	302,937	294,796
402	SUPPLIES-BLDG & GRND	19,251.78	53,945	46,945
403	GENL SUPPLY-POOLS	9,997.77	9,000	9,000

Three Year General Fund Expenses by Object

Object	Description	2020-21 FY Activity	2021-22 Revised Budget	2022-23 Original Budget
405	SOFTWARE - NON-INSTRUCTIONAL	629,952.70	570,000	570,000
406	INSTRUCTIONAL SOFTWARE	79,586.24	153,623	0
407	GRADUATION SUPPLIES	34,341.85	25,000	20,000
410	CUSTODIAL SUPPLIES	143,093.27	212,000	217,000
420	REPAIR SUPPLIES	240,627.54	240,000	262,000
430	INSTR SUPPLIES	455,327.90	562,916	530,806
433	INDIV INSTRUCT MATLS	117,438.65	265,020	111,081
440	BLDG FUEL - OIL	96,587.60	0	0
441	BLDG FUEL - GAS	401,178.79	458,000	635,000
442	GAS & OIL - VEHICLES	15,919.90	20,000	20,000
450	PURCHASES FOR RESALE	28,202.23	13,900	6,400
455	TECH GEN SUPPLIES NON INSTRUCT	158,042.72	47,500	47,500
456	TECH SUPPLIES INSTRUCTIONAL	564,068.11	78,251	77,813
460	TEXTBOOKS & WORKBOOK	308,101.02	391,032	390,202
461	STANDARD TEST	31,918.50	117,000	133,750
465	TECH DEVICE NON INSTRUCTIONAL	67,902.53	31,000	11,000
466	INSTRUCT TECH DEVICES	1,203,562.46	553,500	503,500
470	MEDIA RESOURCES	38,210.88	40,750	36,450
480	AUDIO VISUAL AIDS	3,349.21	3,700	3,030
489	PERIODICAL/NEWSPAPER	12,178.64	9,150	8,190
490	FOOD	15,203.97	20,811	23,938
	Subtotal - Supplies	5,240,627.45	4,179,035	3,958,401
	% Increase Over Previous Year		-20.3%	-5.3%
510	SITE ACQ/IMPROVEMENTS	146,646.31	30,000	0
520	BLDG CONSTRUCTION/ACQUISITION	3,944,951.27	4,396,363	790,000
522	BLDG IMPROVE	265,986.00	0	0
530	OTHER EQUIPMENT PURCHASED	478,867.45	394,316	378,852
548	PUPIL TRANS VEHICLES PURCHASED	0	120,000	0
550	OTHER VEHICLES PURCHASED	1,000.00	0	0
555	TECHNOLOGY EQUIPMENT	273,212.14	519,702	391,500
556	SPED TECH EQUIP	0	5,000	5,000
580	Prin Cap Lease	0	910,000	0
581	Int Cap lease	0	779,068	0
	Subtotal Equipment/Capital Improvement	5,110,663.17	7,154,449	1,565,352
	% Increase Over Previous Year		40.0%	-78.1%
730	LOAN PRINCIPAL	0.00	0	860,000
740	LOAN INTEREST	0.00	0	688,700
	Subtotal Fixed Costs-Debt Service	0.00	0	1,548,700
	% Increase Over Previous Year		0.0%	100.0%
820	DUES & MEMBERSHIPS	122,367.04	163,294	172,164
891	TRA/PERA FUNDING	306,540.00	0	0
895	FED/NONPUBLIC ADMIN	0	79,560	9,082
896	TAXES	3,852.66	5,000	0

Three Year General Fund Expenses by Object

899 MISC EXPENSES	58,214.56	0	0
Subtotal Miscellaneous	490,974.26	247,854	181,246
% Increase Over Previous Year		-49.5%	-26.9%
910 FUND TRANSFER	5,918,000.00	0	0
Subtotal Fund Transfers	5,918,000.00	0	0
% Increase Over Previous Year		-100.0%	0.0%
TOTAL EXPENSES	117,018,291.67	120,313,929	120,099,751
% Increase Over Previous Year		2.8%	-0.2%

FOOD SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Food Service Fund for 2022-23.

In addition to providing meals to our own schools, we provide food service for pupils attending St. Jerome's, and St. Rose, as well as students attending NE Metro 916 programs at Quora. We also provide catering services for organizations that rent meeting space in our buildings.

On July 1, 2017, we entered into a partnership with St. Anthony-New Brighton Schools to provide Nutrition Services management services to their schools. This provides program efficiencies for both districts.

The budget was prepared with the understanding Congress will not be extending the federal waiver the USDA has allowed since March 2020.

Total revenue in the Food Service Fund is expected to decrease by \$390,087, based on our estimates.

Estimated increased costs for salaries and benefits have been built into the preliminary budget.

Repair budgets for equipment continue to demonstrate the signs of aging equipment. While we plan to replace some equipment, other equipment such as dishwashers and refrigeration units will continue to require periodic maintenance and repairs.

The Food Service fund pays its share of the cost of operating the kitchens for utilities. The fund also pays for the custodial costs of cleaning the kitchens, and for food delivery between buildings.

The fund is estimated to operate at a surplus of \$33,855 in the upcoming year. We will continue to monitor the fund closely based on the meal participation during the year and the potential to continue to feed students. Food costs are also an uncertain factor at this point.

2022-2023

FOOD SERVICE FUND BUDGET

REVENUE

Source	Description	2021-22		2022-23 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference	% Difference		
21	Revenue From Other Districts	35,000	128,466	93,466	267.0%	Agreements with other schools	
92	Interest Earnings	250	0	-250	0.0%		
99	Miscellaneous Local Revenue	40,000	15,339	-24,661	-61.7%		
	Subtotal Local Revenue	75,250	143,805	68,555	91.1%		
300	State Aids & Grants	0	178,230	178,230	100.0%	Repeal of USDA meals program	
370	State Grants	0	0	0			
	Subtotal State Aids & Grants	0	178,230	178,230	100.0%		
400	Federal Aids & Grants	1,100,000	371,228	-728,772	-66.3%	USDA waiver repealed	
471	Fed School Lunch Program	48,000	307,204	259,204	540.0%	USDA waiver repealed	
472	Free & Reduced Lunches	0	1,014,276	1,014,276	100.0%	USDA waiver repealed	
473	Commodity Cash Rebate Program	20,000	3,160	-16,840	-84.2%	USDA waiver repealed	
474	Commodity Program	200,000	271,038	71,038	35.5%	USDA waiver repealed	
475	Spec Federal Milk	0	685	685	100.0%	USDA waiver repealed	
476	Breakfast Program	0	410,986	410,986	100.0%	USDA waiver repealed	
477	Cash in lieu of Commodities	25,000	26,330	1,330	5.3%	Varies year to year	
479	Summer Food Service Program	3,389,000	761,862	-2,627,138	-77.5%	USDA waiver repealed	
	Subtotal Federal Aids & Grants	4,782,000	3,166,769	-1,615,231	-33.8%		
601	Food Sales To Pupils	32,000	991,421	959,421	2998.2%	Return to paid meals	
606	Food Sales To Adults	25,950	31,038	5,088	19.6%	Return to paid meals	
608	Spec Function Food Sale	0	13,850	13,850	100.0%	Catering	
	Subtotal Sales & Transfers	57,950	1,036,309	978,359	1688.3%		
	Food Service Fund Total Revenue	4,915,200	4,525,113	-390,087	-7.9%		

EXPENSES

2022-2023

FOOD SERVICE FUND BUDGET

Object	Description	2021-22	2022-23 Preliminary			
		Revised Budget	Budget	\$ Difference	% Difference	Reason
118	Salary-Supervisor	141,400	123,174	-18,226	-12.9%	Coding reallocation
170	Salary-Regular	1,443,785	1,506,146	62,361	4.3%	Coding reallocation
171	Salary-Part Time	57,000	84,908	27,908	49.0%	Adjusted to actual
186	Other-Salary Nonlicensed	91,000	109,730	18,730	20.6%	Coding reallocation
191	Salary-Severance	0	23,995	23,995	100.0%	
195	Salary Chargeback	0	-331,366	-331,366	-100.0%	
	Subtotal Salaries & Wages	1,733,185	1,516,587	-216,598	-12.5%	
211	FICA/Medicare	125,477	134,740	9,263	7.4%	Based on salary changes
214	PERA Contribution	126,258	133,595	7,337	5.8%	Based on salary changes
220	Medical Implicit Rate	-14,411	-16,107	-1,696	11.8%	Actuarial calculation
223	Medical Insurance	529,608	511,502	-18,106	-3.4%	Employee benefit election
230	Life Insurance	2,097	1,986	-111	-5.3%	Benefit costs
236	Dental Insurance	17,451	18,683	1,232	7.1%	Employee benefit election
240	LTD Insurance	4,801	4,540	-261	-5.4%	Benefit costs
250	Tax Sheltered Annuity	8,968	7,432	-1,536	-17.1%	Staffing changes
251	Healthcare Savings Account	10,074	9,074	-1,000	-9.9%	Staffing changes
270	Workers' Comp Insurance	74,431	83,223	8,792	11.8%	Benefit costs
295	Benefit Chargeback	0	-167,593	-167,593	-100.0%	
	Subtotal Employee Benefits	884,754	721,075	-163,679	-18.5%	
305	Professional Fees	0	689	689	100.0%	
311	Consulting Fees	60,000	48,413	-11,587	-19.3%	
315	Data Proc Chrgbk	10,000	10,600	600	6.0%	
320	Phone/Communication Srv	500	445	-55	-11.0%	Actuals
329	Postage	3,000	2,521	-479	-16.0%	
332	Refuse	40,000	35,548	-4,452	-11.1%	Reduced rates
334	Electric	18,000	0	-18,000	-100.0%	
336	Recycling	4,000	5,537	1,537	38.4%	
350	Contracted Repairs	57,500	62,838	5,338	9.3%	Based on actuals
366	Travel Expenses	500	0	-500	-100.0%	
367	Professional Travel	10,000	8,251	-1,749	-17.5%	More training via webinar
369	Mileage	2,500	2,272	-228	-9.1%	
370	Rentals & Leases	2,600	1,481	-1,119	-43.0%	Based on actuals
381	Printing & Advertising	4,000	2,858	-1,142	-28.6%	Based on estimates
382	Laundry - Dry Cleaning	9,000	9,423	423	4.7%	Based on estimates
385	Workroom Chargeback	500	274	-226	-45.2%	
398	Inter Dept Services	-65,000	-83,368	-18,368	28.3%	Utility costs

2022-2023

FOOD SERVICE FUND BUDGET

Subtotal Contracted Services | 157,100 | 107,782 | -49,318 | -31.4%

Object	Description	2021-22		2022-23 Preliminary		\$ Difference	% Difference	Reason
		Revised Budget	Budget	Budget	Budget			
401	General Supplies	204,000	149,382	-54,618	-26.8%	Reduced packaging costs		
402	Supplies-Bldg & Grnd	3,000	12,515	9,515	317.2%	Working on inventory		
420	Repair Supplies	2,500	610	-1,890	-75.6%			
441	Bldg Fuel - Gas	2,600	0	-2,600	-100.0%	Based on history		
490	Food	1,363,850	1,393,976	30,126	2.2%	Reduced alacarte items		
491	Commodities	230,000	271,038	41,038	17.8%	No change		
495	Milk	145,000	172,187	27,187	18.7%	Slight change		
	Subtotal Supplies	1,950,950	1,999,708	48,758	2.5%			
530	Equipment Purchased	65,000	133,144	68,144	104.8%	Equipment replacement		
555	Technology Equipment	0	5,102	5,102	100.0%			
	Subtotal Equipment/Capital Improvem	65,000	138,246	73,246	112.7%			
820	Dues & Memberships	9,860	7,860	-2,000	-20.3%	Based on actuals		
	Subtotal Miscellaneous	9,860	7,860	-2,000	-20.3%			
	FOOD SERVICE FUND TOTAL EXPENSES	4,800,849	4,491,258	-309,591	-6.4%			

COMMUNITY SERVICE FUND

The information that follows is a summary of budgeted revenue and expenses for the Community Service Fund for 2022-2023.

There is a projected increase of \$80,208 in revenues for next year due to the continued return to in-person Community Education programming and rental of school district facilities. Expenses will increase by \$27,063 while continuing to provide services and programs to community members of all ages.

As in the General Fund, the Maintenance Levy is offset by changes in the Fiscal Disparities fund.

Students continue to benefit from participation in the 21st Century Learning Grant which funds the Unity Center programming at Roseville Area Middle School, Central Park Elementary, Edgerton Elementary and Harambee Elementary.

Funding for textbooks, guidance and health services for pupils attending nonpublic schools in the District comes in the form of state aid. The District provides services to the extent that funding permits.

The Community Service Fund is self-supporting, and expenses are adjusted to meet anticipated revenues. Adjustments are made as necessary during the year to adjust to changes in participation. The fund balance is projected to increase by \$246,080 in 2022-2023. The Community Education fund balance is expected to be \$1,670,885 at the end of next year. It is composed of fund balances for several programs that are required by statute to track revenues and expenses separately, and to reserve balances for their specific use. The separate reserves include ECFE, Adult Learning, and School Readiness.

2022-2023 COMMUNITY SERVICE BUDGET

REVENUE

Source	Description	2021-22	2022-23	% Difference	Reason
		Revised Budget	Preliminary Budget		
1	Maintenance Levy	1,011,382	1,104,707	93,325	9.2% Per Ramsey County
2	Mobile Home Tax	0	0	0	0.0%
9	Fiscal Disparities	0	0	0	0.0%
15	Interest on Levy Pmt	0	0	0	0.0%
21	Payments from Other Districts	1,299,830	1,198,360	-101,470	-7.8% Collaboratives
22	Misc Other ISD Rev (ABE)	0	0	0	-
50	Fees From Patrons	2,988,506	3,067,696	79,190	2.6% Return to in-person childcare
93	Rent Of School Facility	25,000	37,500	12,500	50.0% Return to in-person activities
96	Gifts And Bequests	53,000	52,000	-1,000	-1.9% Varies year to year
99	Misc Local Revenue	418,897	655,641	236,744	56.5% Prelim estimate
	Subtotal Local & Property Taxes	5,796,615	6,115,904	319,289	5.5%
227	Abatement Aid	0	0	0	
234	Homestead Credit	0	0	0	
	Subtotal State Aids	0	0	0	
300	State Aids & Grants	807,172	803,932	-3,240	-0.4% Per MDE
301	Nonpublic State Aid	375,261	375,261	0	0.0%
370	Misc Grants - MDE	40,000	25,000	-15,000	-37.5% Varies year to year
	Subtotal State Aids & Grants	1,222,433	1,204,193	-18,240	-1.5%
400	Federal Aids & Grants	760,398	664,357	-96,041	-12.6% Varies year to year
405	Sub Grant From Fed Funds	87,527	87,527	0	0.0% Varies year to year
499	Misc Fed Aid thru State	56,800	0	-56,800	-100.0% COVID summer childcare FY22
	Subtotal Federal Aids & Grants	904,725	751,884	-152,841	-16.9%
606	Food Sales To Adults	120,000	50,000	-70,000	-58.3% Shift to Metro Meals on Wheels
618	Cost of sales of materials for revenue	0	0	0	0.0%
620	Sales of materials for revenue	0	0	0	0.0%
621	Sales of materials for re-sale	6,000	8,000	2,000	33.3% Varies year to year
624	Sale of equipment	0	0	0	0.0%
	Subtotal Sales & Transfers	126,000	58,000	-68,000	-54.0%
	COMMUNITY SERVICE FUND REVENUE	8,049,773	8,129,981	80,208	1.0%

2022-2023 COMMUNITY SERVICE BUDGET

EXPENSES BY OBJECT

Object	Description	2021-22		2022-23		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
110	Salary-Administration	204,192	151,200	-52,992	-26.0%	Salaries and benefits	
118	Salary-Supervisor	385,356	410,987	25,631	6.7%	Salaries and benefits	
120	ECFE/Schl Readiness Supervision	352,515	395,186	42,671	12.1%	Salaries and benefits	
140	Salary-Licensed	394,688	370,464	-24,224	-6.1%	Salaries and benefits	
141	Salary-Instr. Aide	1,341,989	1,280,073	-61,916	-4.6%	Salaries and benefits	
145	Substitute Teachers	6,000	4,000	-2,000	-33.3%	Varies year to year	
154	School Nurse	48,844	44,761	-4,083	-8.4%	Non-public schools	
165	School Counselor	81,059	84,653	3,594	4.4%	Non-public schools	
170	Salary-Regular	492,260	501,895	9,635	2.0%	Salaries and benefits	
185	Other Pay	321,757	312,821	-8,936	-2.8%	Preliminary estimate	
186	Other-Salary Nonlicensed	990,039	1,032,125	42,086	4.3%	Preliminary estimate	
	Subtotal Salaries & Wages	4,618,699	4,588,165	-30,534	-0.7%		
211	FICA/Medicare	353,052	350,996	-2,056	-0.6%	Salaries/benefits	
214	PERA Contribution	245,430	241,213	-4,217	-1.7%	Salaries/benefits	
218	TRA Contribution	109,382	116,121	6,739	6.2%	Salaries/benefits	
220	Medical Implicit Cost Offset	-19,123	-18,404	719		Actuarial calculation	
223	Medical Insurance	744,343	762,353	18,010	2.4%	Employee benefit election	
230	Life Insurance	4,196	4,234	38	0.9%	Salaries/benefits	
236	Dental Insurance	36,240	34,151	-2,089	-5.8%	Salaries/benefits	
240	LTD Insurance	12,812	12,983	171	1.3%	Salaries/benefits	
250	Tax Sheltered Annuity	24,240	18,707	-5,533	-22.8%	Employee benefit election	
251	Healthcare Savings Account	26,115	24,739	-1,376	-5.3%	Salaries/benefits	
270	Workers Compensation	27,232	27,085	-147	-0.5%	Salaries/benefits	
	Subtotal Employee Benefits	1,563,919	1,574,178	10,259	0.7%		
303	Fed Contract Under 25k	50,000	50,000	0	0.0%		
304	Fed Sub > \$25k	5,000	5,000	0	0.0%		
305	Professional Fees	70,159	71,840	1,681	2.4%	Increased programming	
311	Consulting Fees	339,326	413,950	74,624	22.0%	Increased programming	
320	Phone/Communication Srv	4,095	4,043	-52	-1.3%	Preliminary estimate	

2022-2023 COMMUNITY SERVICE BUDGET

Object	Description	2021-22	2022-23	% Difference	Reason
		Revised Budget	Preliminary Budget		
329	Postage	9,627	7,385	-2,242	-23.3% Preliminary estimate
330	Utility Services	2,500	1,500	-1,000	-40.0% Preliminary estimate
335	Maint Chargeback	175,000	150,000	-25,000	-14.3% Preliminary estimate
340	Property Insurance	3,000	3,300	300	10.0% Premium increase
350	Contracted Repairs	4,550	3,800	-750	-16.5% Preliminary estimate
360	Public Transportation	180,998	170,524	-10,474	-5.8% Preliminary estimate
367	Professional Travel	33,276	32,422	-854	-2.6% Preliminary estimate
369	Mileage	16,650	13,500	-3,150	-18.9% Preliminary estimate
370	Rentals & Leases	8,049	7,990	-59	-0.7% Preliminary estimate
381	Printing & Advertising	29,545	40,864	11,319	38.3% Increase outreach
385	Wkroom Chargeback	14,111	13,282	-829	-5.9% Preliminary estimate
391	Reimburse Other ISDs	168,000	177,880	9,880	5.9% Collaboratives
394	Pymnts--Other Agency	31,700	76,800	45,100	142.3% Collaboratives
398	Interdept Chargeback	-65,304	-22,522	42,782	-65.5% Preliminary estimate
	Subtotal Contracted Services	1,080,282	1,221,558	141,276	13.1%
401	General Supplies	180,538	191,024	10,486	5.8% Preliminary estimate
406	Instructional Software	500	500	0	0.0%
430	Instr Supplies	25,545	22,790	-2,755	-10.8% Preliminary estimate
460	Textbooks	114,820	114,820	0	0.0%
489	Periodical/Newspaper	950	1,150	200	21.1% Preliminary estimate
490	Food	66,500	69,236	2,736	4.1% Preliminary estimate
	Subtotal Supplies	388,853	399,520	10,667	2.7%
530	Equipment Purchased	68,725	35,270	-33,455	-48.7% Varies year to year
555	Technology Equipment	106,806	37,190	-69,616	-65.2% Varies year to year
	Subtotal Equipment	175,531	72,460	-103,071	-58.7%
820	Dues & Memberships	11,684	10,150	-1,534	-13.1% Preliminary estimate
895	Fed/Nonpublic Admin	17,870	17,870	0	0.0%
	Subtotal Miscellaneous	29,554	28,020	-1,534	-5.2%
	COMMUNITY SERVICE FUND EXPENSES	7,856,838	7,883,901	27,063	0.3%

2022-2023 COMMUNITY SERVICE BUDGET

EXPENSES BY PROGRAM

Program Description	2021-22		2022-23		% Difference	Reason
	Revised Budget	Preliminary Budget	\$ Difference			
501 Advisory Council	0	600	600		0.0%	Return to in-person meetings
502 Comm Ed Administration	336,507	289,084	-47,423		-14.1%	Coding changes
503 Adult Enrichment	292,673	279,644	-13,029		-4.5%	
505 Facility Use Scheduling	23,236	37,216	13,980		60.2%	Return to in-person activities
506 Senior Program	317,141	300,653	-16,488		-5.2%	
507 Youth Enrichment	77,197	90,050	12,853		16.6%	Return to programming
508 Aquatics	100,465	119,899	19,434		19.3%	Return to programming
510 Adults With Disabilities	9,820	9,236	-584		-5.9%	
511 Community Events	11,900	10,708	-1,192		-10.0%	
514 21st Century Lrn Comm Grant	718,003	625,435	-92,568		-12.9%	Grant renewal
520 Adult Learning - Comm Serv	1,287,278	1,340,863	53,585		4.2%	ABE
521 Alternative H S (Summer)	2	0	-2		0.0%	
570 School Age Child Care	2,393,810	2,421,941	28,131		1.2%	
580 Early Child Family Education	485,493	524,731	39,238		8.1%	
581 Pre-Kindergarten Pathways	177,951	177,650	-301		-0.2%	
582 School Readiness	809,347	812,060	2,713		0.3%	
583 Early Childhood Screening	39,599	39,600	1		0.0%	
585 Youth Development	93,393	97,509	4,116		4.4%	Coding changes
590 Comm Ser-Other Services	140,251	140,251	0		0.0%	
595 Suburb Ramsey Family Collaborative	300,001	324,000	23,999		8.0%	Collaboratives
710 Nonpublic Guidance	153,282	153,282	0		0.0%	Based on state alloc
720 Nonpublic Health	89,489	89,489	0		0.0%	Based on state alloc
COMMUNITY SERVICE FUND EXPENSES	7,856,838	7,883,901	27,063		0.3%	

CONSTRUCTION FUND – LONG-TERM FACILITIES MAINTENANCE

This section is a summary of budgeted revenue and expenses for the Construction Fund as it relates to Long-Term Facilities Maintenance Funds for 2022-2023.

The 2015 legislative session established the Long-term Facilities Maintenance Revenue Program for School Districts, and this program replaces the Health and Safety Revenue, Deferred Maintenance Revenue, and Alternative Facilities Bonding and Levy programs beginning in FY 2017. Annually, the district must have a ten-year facilities plan adopted by the School Board. Funding is provided through a combination of levy and state aid.

Over the past five years, the district has been working on a financially responsible long-range facilities plan to address the district's greatest needs regarding facilities. In addition to the passage of a \$144 million building bond referendum in November 2017 for the improvement and addition of our existing facilities, we are remedying the deferred maintenance including work to our building envelopes, heating, air conditioning, ventilation, plumbing, electrical systems, and roofs over an extended period of time.

It was determined that the most effective way to address these physical facility needs was to utilize the Long-term Facilities Maintenance Revenue Program (LTFM), investing \$11,000,000, annually over a ten year period. One million of the annual levy is used to maintain our health and safety programs and complete routine deferred maintenance and is therefore reported under the general fund. The board reduced the annual levy by an additional \$1.5 million in order to offset an annual levy to pay for the added cost of the new Anpétu Téča Education Center. The remaining funds, used for the major maintenance initiatives, will be reported under Fund 06 LTFM Construction Fund combined with the sale of LTFM bonds.

The LTFM plan is approved by the board on an annual basis.

2022-2023 LTFM CONSTRUCTION BUDGET

REVENUE

Source	Description	2021-22	2022-23 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference		
1	LEVY	3,000,000	0	-3,000,000	-100.0%	
92	INTEREST ON INVESTMENTS	0	22,000	22,000	100.0%	Interest earnings
	DEBT REDEMPTION FUND	3,000,000	22,000	-2,978,000	-99.3%	

EXPENSES

Object	Description	2021-22	2022-23 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference		
305	PROFESSIONAL FEES	3,000,000	1,000,000	-2,000,000	-66.7%	
306	A&E FEE & REIMBURSABLE	0	0	0	0.0%	
311	CONSULTING FEES	0	0	0	0.0%	
522	BLDG IMPROVEMENTS	0	8,250,000	8,250,000	0.0%	Brimhall Project
	DEBT REDEMPTION FUND	3,000,000	9,250,000	6,250,000	208.3%	

CONSTRUCTION FUND

This section is a summary of budgeted revenue and expenses for the Construction Fund as it relates to facility improvements and new construction authorized by passage of the \$144 million building bond referendum authorized by district residents in November 2017.

The bond funds will enable the district to address issues at every district building related to growing student enrollment, outdated classrooms and community spaces, and aging buildings.

The first phase of construction included Little Canada, Brimhall, Central Park, and Edgerton elementary schools, which were all completed in fall 2019. Roseville Area High School construction began in fall 2018 and final completion occurred in fall 2021. Phase 2 for other school sites began in fall 2019 and was completed in fall 2020. School construction included in phase 2 included Roseville Area Middle School, Parkview, ED Williams, Falcon Heights, and Harambee. On April 15, 2020 we began construction of a new facility on the Fairview Education Center site, the new buildings was completed in September 2022.

Detailed budgets for each project are tracked separately from the finance system and are reviewed monthly with the construction manager.

Facilities updates including budget items are provided regularly at school board meetings, shared in district newsletters and on the district website.

2022-2023 BOND CONSTRUCTION BUDGET

REVENUE

Source	Description	2021-22 Revised Budget	2022-23 Preliminary Budget	\$ Difference	% Difference	Reason
92	Interest Earnings	50,000	8,000	-42,000	-84.0%	Int on Bond Funds
BOND CONSTRUCTION FUND		50,000	8,000	-42,000	-84.0%	

EXPENSES

Object	Description	2021-22 Revised Budget	2022-23 Preliminary Budget	\$ Difference	% Difference	Reason
305	MISC EXP, MOVING, STORAGE	0	0	0	0.0%	
306	A&E FEE & REIMBURSABLE	0	0	0	0.0%	Wrap up construction
307	CM FEE, SITE SERVICES & REIMB	0	0	0	0.0%	
340	BUILDERS RISK INSURANCE	0	0	0	0.0%	
456	TECH SUPPLIES INSTRUCTIONAL	0	0	0	0.0%	
511	SURVEYS, BORINGS, MISC IMP	0	0	0	0.0%	
520	BUILDING CONSTRUCTION	18,400,000	2,800,000	-15,600,000	-84.8%	Complete project
522	TESTING & SPECIAL INSPECT.	0	0	0	0.0%	
524	BLDG PERMIT/PLAN REVIEW	0	0	0	0.0%	
530	FURN, FIXTURES, EQUIP	0	0	0	0.0%	
555	TECH EQUIP AND CABLING	0	0	0	0.0%	
790	BOND INSURANCE COSTS	0	0	0	0.0%	
BOND CONSTRUCTION FUND		18,400,000	2,800,000	-15,600,000	-84.8%	

DEBT SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Debt Redemption Fund for 2022-2023.

The District has six sets of outstanding bonds in this category, totaling \$143,095,000. The original bonds were issued in the first half of the 1990s, and were used to improve and expand instructional space in all district buildings. The original debt issuances were refunded, in 2001 and 2004, to take advantage of lower interest rates. In 2010-2011, the District refunded the 2001 issue, once again taking advantage of record low interest rates. The 2004 bond was refunded in late 2013, again for an additional annual savings to our taxpayers. The refinancing reduces the annual interest cost by over \$100,000.

The third issuance was the result of the sale of building bonds in January 2018 totaling \$144 million to finance the current facility plan to improve and expand instructional and community spaces in all district buildings.

The other two debt issuances were for the sale of LTFM bonds in 2018, 2020 and most recently in March of this year. This provided a funding mechanism to address our LTFM needs and spread the cost over several years.

State law requires districts to levy for 105% of the amount needed to repay debt. The additional 5% is intended to offset tax delinquencies and abatements, and to pay for miscellaneous expenses, such as bond agent fees. Any excess fund balance is used to reduce the levy in future years. Fund balances are expected to be adequate to make debt payments on a timely basis.

The final principal payment on the older debt is scheduled to be made in February 2026. The most recent issuance has a 20 year repayment schedule.

2022-2023 DEBT SERVICE BUDGET

REVENUE

Source	Description	2021-22	2022-23 Preliminary			
		Revised Budget	Budget	\$ Difference	% Difference	Reason
1	Maintenance Levy	12,860,498	12,764,581	-95,917	-0.7%	Voter approved bond
2	Mobile Home Tax	0	0	0	0.0%	
9	Fiscal Disparities	0	0	0	0.0%	
15	Interest On Levy Pymnts	0	0	0	0.0%	
DEBT REDEMPTION FUND		12,860,498	12,764,581	-95,917	-0.7%	

EXPENSES

Object	Description	2021-22	2022-23 Preliminary			
		Revised Budget	Budget	\$ Difference	% Difference	Reason
710	Bond Redemption or Princial	3,890,000	4,700,000	810,000	20.8%	Voter approved bond
720	Bond Interest	5,719,300	5,941,858	222,558	3.9%	Voter approved bond
790	Other Debt Service Expense	10,000	10,000	0	0.0%	Voter approved bond
DEBT REDEMPTION FUND		9,619,300	10,651,858	1,032,558	10.7%	

OPEB DEBT FUND

This section is a summary of budgeted revenue and expenses for the OPEB Debt Fund for 2022-2023.

This fund was established to repay the bonds sold in 2009 to fund the OPEB Trust. The OPEB Trust funds current and future expenses of Other Post Employment Benefits (OPEB). In the fall of 2017, the Board authorized the sale of 2017 refunding bonds to refinance the original OPEB bond issuance, realizing an annual savings of \$430,000 which reduced the annual debt service levy beginning with taxes payable in 2018.

The repayment schedule was established at the time the debt was issued. The district is required to levy 105% of the amount required to meet the debt payment schedule for the following year. The debt payments are scheduled to be made through 2029.

2022-2023 OPEB DEBT FUND BUDGET

REVENUE

Source	Description	2021-22		2022-23 Preliminary		% Difference	Reason
		Revised Budget	Budget	Budget	\$ Difference		
1	Maintenance Levy	856,868	1,214,245	357,377	41.7%	Bond Refunding 2017	
2	Mobile Home Tax	0	0	0	0.0%		
9	Fiscal Disparities	0	0	0	0.0%		
15	Interest on Levy Payment	0	0	0	0.0%		
TOTAL OPEB BOND DEBT REVENUE		856,868	1,214,245	357,377	41.7%		

EXPENSES

Object	Description	2021-22		2022-23 Preliminary		% Difference	Reason
		Revised Budget	Budget	Budget	\$ Difference		
710	Bond Redemption - Principal	360,000	690,000	330,000	91.7%	Bond Refunding 2017	
720	Bond Interest	498,813	491,163	-7,650	-1.5%	Bond Refunding 2017	
790	Other Loan Expense	500	500	0	0.0%		
TOTAL OPEB BOND DEBT EXPENSES		859,313	1,181,663	322,350	37.5%		

OPEB TRUST FUND

This section is a summary of budgeted revenue and expenses for the OPEB Trust Fund for 2022-2023.

This fund was established with the proceeds of bonds sold in 2009. The OPEB Trust funds current and future expenses of Other Post Employment Benefits (OPEB) for retirees and current employees who are eligible to receive retirement benefits. Only certain employees hired prior to July 1, 1994 are eligible to receive these future benefits.

The funds are held in an irrevocable trust maintained by the Public Employees Retirement Association, and investments are under the control of the Minnesota Board of Investments. Interest earnings have exceeded market expectations to date.

The budgeted expenses for 2022-23 are estimates based on the actuarial study conducted in 2021, which was based on data at July 1, 2020. The actuarial projections are required to be updated bi-annually, to reflect current costs and eligible employees

2022-2023 OPEB TRUST FUND BUDGET

REVENUE

Source	Description	2021-22		2022-23		% Difference	Reason
		Revised Budget	2021-22 Budget	Preliminary Budget	2022-23 Budget		
92	Interest Earnings	45,000	45,000	32,000	32,000	-13,000	-28.9% Principal investment amount is being drawn down
	TOTAL REVENUE	45,000	45,000	32,000	32,000	-13,000	-28.9%

EXPENSES

Object	Description	2021-22		2022-23		% Difference	Reason
		Revised Budget	2021-22 Budget	Preliminary Budget	2022-23 Budget		
223	Medical Insurance	850,000	850,000	825,000	825,000	-25,000	-2.9% Estimate cost of retirees insurance & implicit rate subsidy
251	Healthcare Savings Account	145,000	145,000	70,000	70,000	-75,000	-51.7% Severance pmts to HSAs (sunsetting)
	TOTAL EXPENSES	995,000	995,000	895,000	895,000	-100,000	-10.1%

INSURANCE FUND

This section is a summary of budgeted revenue and expenses for the Insurance Fund for 2022-2023.

The District established a self-insurance fund for dental insurance beginning July 1, 2011. The claims are administered by Delta Dental. Employer and employee contributions are deposited into this fund, and claims are paid as incurred.

The fund continues to build its reserves. For seven years straight, rates will remain the same. We are budgeted to end 2022-2023 with a reserve of \$541,555, a decrease of approximately \$77,000 from the current year. Reserves are considered adequate when they equal two to three months' average claims. In our case, that target is currently \$200,000 to \$225,000. Adequate reserves allow us to keep premiums from rising as costs increase.

2022-2023 SELF-INSURED INSURANCE FUND BUDGET

REVENUE

Source	Description	2021-22	2022-23 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference		
99	Miscellaneous Local Revenue	1,010,000	1,010,000	0	0.0%	Premium contributions
SELF-INSURANCE FUND		1,010,000	1,010,000	0	0.0%	

EXPENSES

Object	Description	2021-22	2022-23 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference		
235	Dental Expense	935,000	1,032,000	97,000	10.4%	Projected claims
311	Professional-Technical Expense	60,000	55,000	-5,000	-8.3%	Admin Fees
SELF-INSURANCE FUND		995,000	1,087,000	92,000	9.2%	

**ROSEVILLE AREA SCHOOLS
2022-2023 PRELIMINARY BUDGET**

	2021-2022 Revised Budget	2022-2023 Proposed Budget	Budget Increase/ (Decrease)
GENERAL FUND			
Revenue	\$116,992,591	\$ 125,965,948	\$8,973,357
Expense	\$118,216,602	\$120,619,809	\$2,403,207
Difference	(\$1,224,011)	\$5,346,139	
FOOD SERVICE FUND			
Revenue	\$4,915,200	\$4,525,113	(\$390,087)
Expense	\$4,800,849	\$4,491,258	(\$309,591)
Difference	\$114,351	\$33,855	
COMMUNITY SERVICE FUND			
Revenue	\$8,049,773	\$8,129,981	\$80,208
Expense	\$7,856,838	\$7,883,901	\$27,063
Difference	\$192,935	\$246,080	
CONSTRUCTION FUND (FD 06 LTFM)			
Revenue	\$3,000,000	\$22,000	(\$2,978,000)
Expense	\$3,000,000	\$9,250,000	\$6,250,000
Difference	\$0	(\$9,228,000)	
CONSTRUCTION FUND (Bond Construction)			
Revenue	\$50,000	\$8,000	(\$42,000)
Expense	\$18,400,000	\$2,800,000	(\$15,600,000)
Difference	(\$18,350,000)	(\$2,792,000)	
DEBT SERVICE FUND			
Revenue	\$12,860,498	\$12,764,581	(\$95,917)
Expense	\$9,619,300	\$10,651,858	\$1,032,558
Difference	\$3,241,198	\$2,112,723	
OPEB DEBT FUND			
Revenue	\$856,868	\$1,214,245	\$357,377
Expense	\$859,313	\$1,181,663	\$322,350
Difference	(\$2,445)	\$32,582	
SCHOLARSHIP FUND			
Revenue	\$10,000	\$10,000	\$0
Expense	\$10,000	\$10,000	\$0
Difference	\$0	\$0	
OPEB TRUST FUND			
Revenue	\$45,000	\$32,000	(\$13,000)
Expense	\$995,000	\$895,000	(\$100,000)
Difference	(\$950,000)	(\$863,000)	
INSURANCE FUND			
Revenue	\$1,010,000	\$1,010,000	\$0
Expense	\$995,000	\$1,087,000	\$92,000
Difference	\$15,000	(\$77,000)	
Revenue, All Funds	\$ 147,789,930	\$ 153,681,868	\$ 5,891,938
Expenses, All Funds	\$ 164,752,902	\$ 158,870,489	\$ (5,882,413)

**Budget Summary - Proposed Projections
2022 - 2023**

	Estimated Fund Balance June 30, 2022	2021-2022 Revised Revenues	2022-2023 Preliminary Revenues	Variance in Revenue	2021-22 Revised Expenditures	2022-23 Preliminary Expenditures	Variance in Expenditures	Revenue Excess/(Deficit) Over Expenses	Proposed Projected Balance 6/30/23
General Fund									
Unassigned Fund Balance	\$ 2,337,008	\$ 98,886,469	\$ 108,008,846	\$ 9,122,377	\$ 99,673,754	\$ 105,459,429	\$ 5,785,675	\$ 2,549,417	\$ 4,886,425
	\$ 2,337,008								\$ 4,886,425
Nonspendable (Inventories & Prepaid)	\$ 591,417								\$ 591,417
									\$ 5,477,842
Restricted for:									
Staff Development	\$ 31,691	\$ 1,083,889	\$ 1,091,080	\$ 7,191	\$ 1,083,889	\$ 1,122,771	\$ 38,882	\$ 31,691	\$ -
Compensatory Ed	\$ -	\$ 5,975,306	\$ 5,418,776	\$ (556,530)	\$ 5,975,306	\$ 5,418,776	\$ (556,530)	\$ -	\$ -
Learning & Development	\$ -	\$ 1,678,219	\$ 1,665,068	\$ (13,151)	\$ 1,678,219	\$ 1,665,068	\$ (13,151)	\$ -	\$ -
Gifted and Talented	\$ -	\$ 106,225	\$ 103,337	\$ (2,888)	\$ 106,225	\$ 103,337	\$ (2,888)	\$ -	\$ -
School Safety	\$ -	\$ 409,004	\$ 413,179	\$ 4,175	\$ 409,004	\$ 413,179	\$ 4,175	\$ -	\$ -
Operating Capital	\$ 631,927	\$ 4,096,038	\$ 5,167,958	\$ 1,071,920	\$ 4,532,764	\$ 5,315,910	\$ 783,146	\$ (147,952)	\$ 483,975
Long-term Facilities Maintenance (LTFM)	\$ (1,889,706)	\$ 4,757,441	\$ 4,097,704	\$ (659,737)	\$ 4,757,441	\$ 1,121,339	\$ (3,636,102)	\$ 2,976,365	\$ 1,086,659
American Recovery Restricted	\$ 76,899								\$ 76,899
Student Activities	\$ 140,690								\$ 140,690
Assigned Fund Balance (Activity Accts)	\$ 576,945								\$ 576,945
Subtotal, Restricted	\$ (431,554)	\$ 18,106,122	\$ 17,957,102	\$ (149,020)	\$ 18,542,848	\$ 15,160,380	\$ (3,382,468)	\$ 2,796,722	\$ 2,365,168
Total, General Fund	\$ 2,495,871	\$ 116,992,591	\$ 125,965,948	\$ 8,973,357	\$ 118,216,602	\$ 120,619,809	\$ 2,403,207	\$ 5,346,139	\$ 7,843,010
Food Service Fund	\$ 1,860,383	\$ 4,915,200	\$ 4,525,113	\$ (390,087)	\$ 4,800,849	\$ 4,491,258	\$ (309,591)	\$ 33,855	\$ 1,894,238
Community Service Fund	\$ 1,424,805	\$ 8,049,733	\$ 8,129,981	\$ 80,248	\$ 7,856,838	\$ 7,883,901	\$ 27,063	\$ 246,080	\$ 1,670,885
Construction Fund (FD 06 LTFM)	\$ 14,746,851	\$ 3,000,000	\$ 22,000	\$ (2,978,000)	\$ 3,000,000	\$ 9,250,000	\$ 6,250,000	\$ (9,228,000)	\$ 5,518,851
Construction Fund (Bond Construction)	\$ 3,426,901	\$ 50,000	\$ 8,000	\$ (42,000)	\$ 18,400,000	\$ 2,800,000	\$ (15,600,000)	\$ (2,792,000)	\$ 634,901
Debt Service Fund	\$ 5,200,935	\$ 12,860,498	\$ 12,764,581	\$ (95,917)	\$ 9,619,300	\$ 10,651,858	\$ 1,032,558	\$ 2,112,723	\$ 7,313,658
OPEB Debt Fund	\$ 193,323	\$ 856,868	\$ 1,214,245	\$ 357,377	\$ 859,313	\$ 1,181,663	\$ 322,350	\$ 32,582	\$ 225,905
Scholarship Fund	\$ 35,917	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 35,917
OPEB Trust Fund	\$ 7,017,630	\$ 45,000	\$ 32,000	\$ (13,000)	\$ 995,000	\$ 895,000	\$ (100,000)	\$ (863,000)	\$ 6,154,630
Insurance Fund	\$ 618,555	\$ 1,010,000	\$ 1,010,000	\$ -	\$ 995,000	\$ 1,087,000	\$ 92,000	\$ (77,000)	\$ 541,555
Total, All Funds	\$ 37,022,171	\$ 147,789,890	\$ 153,681,868	\$ 5,891,978	\$ 164,752,902	\$ 158,870,489	\$ (5,882,413)	\$ (5,188,621)	\$ 31,833,550

4.3%