



# Roseville Area Schools

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

**PROPOSED BUDGET  
ALL FUNDS  
2021 - 2022**

**June 22, 2021**

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# Roseville Area Schools

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June 23, 2021

## **PROPOSED BUDGET**

### **ALL FUNDS**

**2021-2022**

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 existing pandemic there are several factors that we will continue monitoring that could have a positive or negative impact on our budget.

Those factors included but are not limited to the following:

Student enrollment based on learning model choices families make for their students

Learning loss

Enrichment activities

Technology costs

Mitigation efforts

Child care costs

Indoor air quality / ventilation systems

Added nursing costs

Mental health needs

English language learner support

Social emotional learning

Food access

Transportation

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 bilingual, 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 74 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 2021, 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 District had a budgeted enrollment of 7,633 average daily membership for FY 2021 and an actual enrollment of 7,417, in large part due to the effects of COVID-19. The District's student enrollment for the current year is projected to increase with an estimated student enrollment of 7,471.

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.

Another important budgetary note is the 2021 Legislature has yet to reach an agreement on the education funding bill. The Minnesota Legislature is currently meeting in special session and we are awaiting a final bill. The revenue budget reflects a conservative one percent increase in the basic funding formula. The budget will be adjusted in the mid-year revision process to reflect final legislation.

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 STRATEGIC OBJECTIVES

The District's mission, core values, and strategic objectives provide direction for the investment of human and financial resources across the system.



# Roseville Area Schools Strategic Plan

## OUR MISSION

Quality Teaching and Learning for All...Equity in All We Do

## OUR EQUITY VISION

Roseville Area Schools is committed to ensuring an equitable and respectful learning environment for every student, family, and staff member regardless of: race, gender, gender identity, sexual orientation, socioeconomic status, ability, home or first language, religion, national origin, age, physical appearance.

### OUR COMMITMENT

Roseville Area Schools, working in partnership with all families and the community, is a learning organization of engaged, motivated, and high achieving lifelong learners.

We will achieve our mission when:

- All students are ready for kindergarten
- All students read well by third grade
- All achievement gaps are closed
- All students are ready for career and college by graduation
- All students graduate

### CORE VALUES

Equity  
Responsibility  
Integrity  
Respect  
Compassion  
Commitment  
Sense of Belonging  
Curiosity

### FOCUS AREAS

- Improve learning for students of color, American Indian students, English learners, students receiving special education services, and pre-kindergarten learners
- Improve communication and genuine engagement with families and communities, especially with our underrepresented communities
- Strengthen support for the social and emotional development of students
- Expand support for college and career readiness
- Secure and manage resources to provide a quality education and improve facilities



## VALUES

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- EQUITY** Accepting and valuing each individual for who they are and providing the structures, environment and resources each person needs to reach their greatest potential.
- RESPONSIBILITY** Understanding and accepting the impact and consequence of personal actions and decisions; striving to fulfill obligations to self, others, and the greater good of society.
- INTEGRITY** Practicing truthfulness and sincerity in relationships and actions; shaping a clear set of beliefs and ethics that directs thoughts and actions.
- RESPECT** Appreciating the unique qualities of others and oneself; displaying courtesy and appreciation for others.
- COMPASSION** Caring about others; expressing kindness, concern and empathy; helping others through action.
- COMMITMENT** Believing in one's personal capacity to make a difference; investing the hard work needed to realize goals; seeking ways to consistently improve; and persisting through setbacks.
- SENSE OF BELONGING** Feeling safe, welcome and included.
- CURIOSITY** Actively and eagerly pursuing knowledge, insight and understanding.

## FOCUS AREAS

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Roseville Area Schools strives to fully develop each student's potential. We expect every student to succeed academically, socially, and emotionally and will focus on each student's potential for excellence. In order to achieve our commitment to prepare all students, we must intentionally focus on student populations experiencing the biggest disparities in opportunity. We do this to prevent inequitable outcomes. In an effort to inspire all students to attain the highest levels of achievement, we will implement evidence-based educational practices and collaborate with families and communities to fully engage students in learning. Successfully addressing the following focus areas will help us achieve our mission of *Quality Teaching and Learning for All . . . Equity in All We Do*.

### FOCUS AREA 1

Improve learning for students of color, American Indian students, English learners, students receiving special education services, and pre-kindergarten learners

### STRATEGIES

- Prepare all staff to be culturally responsive and competent
- Provide a safe, challenging, and equitable learning environment
- Provide curriculum that reflects the diverse cultures of families and students
- Increase staff expectations for students of color and American Indian students
- Increase student engagement
- Strengthen relationships between staff and students of color and American Indian students
- Align early childhood to kindergarten programming including benchmarks, assessments, and curriculum
- Increase participation of families of color and families of English learners in early childhood education programs
- Improve program transitions for English learners and students receiving special education services
- Increase intensive research-based interventions to support individual student needs
- Analyze English learner needs and develop an action plan for improving instruction
- Align special education instruction, curriculum, and assessments to district wide standards and evidence-based practices

## **FOCUS AREA 2**

Improve communication and genuine engagement with families and communities, especially with our underrepresented communities

## **STRATEGIES**

- Strengthen outreach and effectiveness of communication to all families and communities
- Create clear and comprehensive documentation of school and community resources available for families and students
- Strengthen partnerships with families from early learning years through graduation for student success
- Increase accessibility and understanding of district services for racially, culturally, and linguistically diverse communities and families
- Explore additional models for schools and staff to assist parents/guardians in navigating the educational system
- Recruit and retain more staff of color and American Indian staff

## **FOCUS AREA 3**

Strengthen support for the social and emotional development of students

## **STRATEGIES**

- Improve transitions from pre-kindergarten to elementary, elementary to middle level, middle level to high school, and high school to career and college for all students
- Develop additional non-punitive responses for unacceptable behavior
- Select and implement social and emotional curricula
- Enhance staff expertise to better meet the social and emotional needs of all students

## **FOCUS AREA 4**

Expand support for college and career readiness

## **STRATEGIES**

- Increase opportunities for apprenticeships, job shadowing, and internships
- Expand opportunities and remove obstacles for high school students to obtain college credit
- Increase the number of teachers qualified to teach college credit-bearing courses
- Increase support to reduce the number of students who take remedial classes in college
- Expand mentoring participation and opportunities

## **FOCUS AREA 5**

Secure and manage resources to provide a quality education and improve facilities

## **STRATEGIES**

- Develop a long range facilities plan to provide quality education
- Explore opportunities to increase revenue
- Prioritize expenditures based on focus areas
- Leverage resources responsibly to ensure the fiscal security of the district



## 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, 2021 to be \$4,527,539 or 4.3 percent of total General Fund Operating Account expenditures. Preliminary budget projections for fiscal year 2021-2022 estimate deficit spending, and a year-end unassigned fund balance of \$2,951,996 or 2.8%.

Respectfully submitted,



Shari Thompson  
Director of Business Services



Denise Stoos  
Accounting Services Coordinator

**ROSEVILLE AREA SCHOOLS**  
**PROPOSED GENERAL FUND BUDGET PARAMETERS**  
**2021-2022**  
**01/19/21**

The District is in the process of preparing its 2021-2022 budget. The district is 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 \$6,567. 2021-2022 is the first year in the new state budget biennium and while per pupil funding has yet to be set, for budgeting purposes we are assuming an increase of 1% or \$66 over the current fiscal year, for a total \$6,633 basic formula allowance. This amount may be adjusted upon release of the updated State Economic Forecast to be released on February 28, 2021, or other crucial data that become available during the budget development process.

Operating referendum revenue continues to be based on Adjusted Pupil Units (APU) to an amount based on APU and equal to \$1,686 per APU. This APU amount includes \$724 in Local Option Revenue.

Levy revenue will be based on the 2020 Pay 2021-22 Certified Levy.

**Enrollment Parameters**

Enrollment will be projected using February 1, 2021 enrollment adjusted for students who left the district in 2020-21 and are projected to return in the fall. 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 maintained at the current targets per grade in all grades 1-12.

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.

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

Staff retirements will be monitored and the budget will be adjusted accordingly.

Utility and transportation 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 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 2021-2022 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 2021 tax levy, which occurred on December 15, 2020. The board also provides guidance and input to the budget development process by approving the 2020-21 revised budget, the 2021-22 proposed budget timeline, and discussion of these preliminary 2021-22 budget assumptions. 2021-22 budget updates will continue to be provided regularly at board meetings until the Board adopts the Preliminary 2021-22 Budget on June 22, 2021.

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.

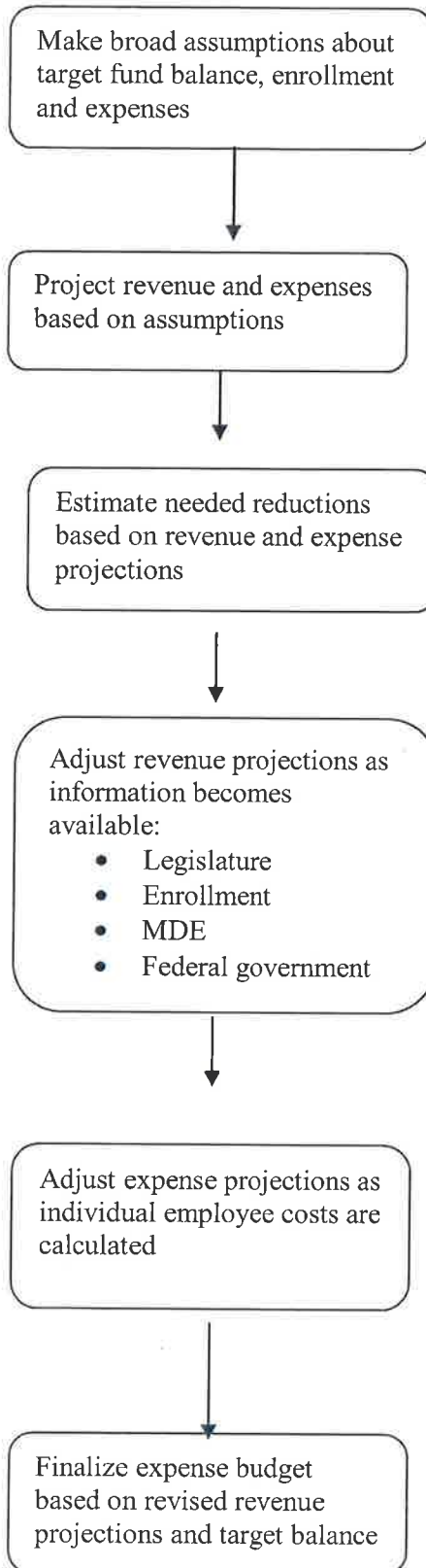
District staff – Budget updates and staff input are solicited through the district staff update emails sent to all employees.

Community – 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 25, 2021 at the District Center. This meeting will seek feedback in assessing budget recommendations.

**Roseville Area Schools – ISD 623  
Administrative Leadership  
2021-2022 Proposed Budget Planning Timeline**

<b>Date</b>	<b>Budget Event</b>	<b>Action</b>
<b>June 2020</b>	2020-2021 Budget Approved	Board Approval
<b>September 22, 2020</b>	Preliminary Levy set (Payable 2021; 2021-22 Revenue)	Board Approval
<b>December 15, 2020</b>	Final Levy set (Payable 2021; 2021-22 Revenue)	Board Approval
<b>January 20, 2021</b>	District Leadership Team Meeting – budget update, parameters and timeline	District Leadership Meeting
<b>January 20, 2021</b>	Finance Advisory Committee – revised current year budget, 2021-22 budget parameters and timeline	Finance Advisory Committee
<b>January 26, 2021</b>	Review of 2020-21 revised general fund budget; Approve 2021-22 budget timeline and parameters.	Board meeting
<b>February 9, 2021</b>	School Board approves revised 2020-21 budget	Board Approval
<b>February 23, 2021</b>	Budget update to School Board as needed	School Board
<b>February 25, 2021</b>	Staffing allocations set for 2021-22	District Lead Team
<b>March 23, 2021</b>	Budget update to School Board as needed	Administrative report to School Board
<b>April 20, 2021</b>	Update the School Board on Budget development as needed	Administrative report to School Board
<b>May 11, 2021</b>	Board acts on additional 2020-2021 budget amendment per one-time ESSER funds	Board Approval
<b>May 25, 2021</b>	Prior to the regular School Board meeting, the District held a public hearing to share the 2021-22 DRAFT general fund budget and collect any public comment	Administrative report to the public
<b>June 8, 2021</b>	Update the School Board on any changes made to budget	Administrative report to School Board
<b>June 22, 2021</b>	School Board formally adopts 2021-22 Budget	Board Approval

## BUDGET FLOWCHART





## Projected Enrollment Used to Calculate Preliminary General Education Revenue for 2021-2022

	Enrollment Projections 2-1-21												Total					
	LEP	H-K	SRP	ECSE	All Day	1	2	3	4	5	6	7		8	9	10	11	12
69 High School	162																	
70 Middle School	119																	
73 Parkview	67	5	80	85	86	81	86	85	88	86	85	464	458	605	618	587	549	2,359
615 FAHS	20											91	85					922
721 Brimhall	110	5	85	85	86	81	86	85	88	86	85			0	0	30	50	80
722 Central Park	124	5	61	63	66	66	51	51	56	55	55							602
723 Edgerton	166	5	55	62	63	63	74	68	70	70	70							408
525 Harambee	66	5	41	53	41	53	53	31	35	35	35							465
724 Falcon Heights	36	5	61	67	68	68	74	80	78	66	66							323
728 Little Canada	150	5	85	89	92	87	87	78	75	76	76							499
731 E D Williams	88	5	61	71	65	59	59	56	45	55	55							587
<b>Subtotal</b>	<b>1108</b>	<b>40</b>	<b>0</b>	<b>529</b>	<b>569</b>	<b>553</b>	<b>558</b>	<b>531</b>	<b>547</b>	<b>542</b>	<b>555</b>	<b>543</b>	<b>543</b>	<b>605</b>	<b>618</b>	<b>617</b>	<b>599</b>	<b>7,423</b>
<b>LESS ATTRITION</b>																		<b>(67)</b>
<b>LESS PSEO</b>																		<b>(32)</b>
732 Fairview Program	0	13	57															70
32 Adult HS																		12
<b>Served ISD 623</b>	<b>1108</b>	<b>40</b>	<b>30</b>	<b>57</b>	<b>529</b>	<b>553</b>	<b>558</b>	<b>531</b>	<b>547</b>	<b>542</b>	<b>548</b>	<b>537</b>	<b>537</b>	<b>596</b>	<b>606</b>	<b>588</b>	<b>575</b>	<b>7406</b>
							<b>1680</b>			<b>1620</b>							<b>3450</b>	
2016 Tuition Students - est.	1	1	1	1	0	0	4	4	1	2	2	2	2	3	4	9	31	65.00
<b>Total Tuitioned Out</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>9</b>	<b>31</b>	<b>65.00</b>
<b>TOTAL</b>	<b>1108</b>	<b>41</b>	<b>30</b>	<b>58</b>	<b>530</b>	<b>553</b>	<b>562</b>	<b>535</b>	<b>548</b>	<b>544</b>	<b>550</b>	<b>539</b>	<b>539</b>	<b>599</b>	<b>610</b>	<b>597</b>	<b>606</b>	<b>7,471.00</b>
							<b>1684</b>			<b>1627</b>							<b>3501</b>	
<b>EXTENDED TIME</b>																		
72 Adult HS Extended Time																		50.00
611 Elem. Tgtd Services																		78.00
615 FAHS																		-
612 Middle Tgtd																		25.00
Total extended time	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>	<b>13</b>	<b>14</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>16</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>13</b>	<b>11</b>	<b>18</b>	<b>153.00</b>
							<b>41</b>		<b>37</b>								<b>75</b>	<b>153.00</b>

2020 PAY 2021 PROPOSED LEVY

Source	Levy	Levy Adjustments	Maximum 2020 Pay 2021 Levy	Proposed Decrease	Proposed 2020 Pay 2021 Levy	Approved 2019 Pay 2020 Levy	\$ Change 2020 Proposed vs. 2019 Approved	% Change 2020 Proposed vs. 2019 Approved
Abatements		\$ 165,189.86	\$ 165,189.86	\$ -	\$ 165,189.86	249,603.17	(84,413.31)	-33.82%
Alternative Teacher Compensation	\$ 739,026.02	\$ 10,583.39	\$ 749,609.41	\$ -	\$ 749,609.41	713,691.50	35,917.91	5.03%
Long Term Facilities	\$ 5,104,516.39	\$ 2,273,397.28	\$ 7,377,913.67	\$ -	\$ 7,377,913.67	6,937,258.71	440,654.96	6.35%
Building Leases	\$ 1,748,703.20	\$ (766.50)	\$ 1,747,936.70	\$ -	\$ 1,747,936.70	122,959.37	1,624,977.33	1321.56%
Bldg Leases - Intermediate	\$ 437,284.00	\$ -	\$ 437,284.00	\$ -	\$ 437,284.00	444,321.00	(7,037.00)	-1.58%
Career & Technical	\$ 433,472.95	\$ (87,769.80)	\$ 345,703.15	\$ -	\$ 345,703.15	488,039.37	(152,336.22)	-30.59%
Equity Levy	\$ 946,836.17	\$ (19,024.96)	\$ 927,811.21	\$ -	\$ 927,811.21	951,896.68	(24,085.47)	-2.53%
Location Equity Levy	\$ 5,967,794.17	\$ (351,821.76)	\$ 5,615,972.41	\$ -	\$ 5,615,972.41	6,063,698.25	(447,725.84)	-7.38%
Health & Safety		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Achievement & Integration	\$ 527,906.10	\$ (235,726.54)	\$ 292,179.56	\$ -	\$ 292,179.56	639,082.94	(346,903.38)	-54.28%
Operating Capital	\$ 799,597.28	\$ (5,038.37)	\$ 794,558.91	\$ -	\$ 794,558.91	738,397.17	56,161.74	7.61%
Reemployment Levy	\$ 200,000.00	\$ 19,356.49	\$ 219,356.49	\$ -	\$ 219,356.49	53,345.64	166,010.85	311.20%
Safe Schools Levy	\$ 296,949.60	\$ (8,240.76)	\$ 288,708.84	\$ -	\$ 288,708.84	307,976.04	(19,267.20)	-6.26%
Safe Schools Intermediate	\$ 123,729.00	\$ (3,433.65)	\$ 120,295.35	\$ -	\$ 120,295.35	127,976.53	(7,681.18)	-6.00%
TIF Adjustment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transition Levy	\$ 198,543.80	\$ -6038.68	\$ 179,518.84	\$ -	\$ 179,518.84	194,064.22	(14,545.38)	7.50%
Volter Approved Referendum	\$ 7,936,802.92	\$ (826,759.14)	\$ 7,110,043.78	\$ -	\$ 7,110,043.78	8,029,238.64	(919,194.86)	-11.45%
<b>Total, General Fund:</b>	<b>\$ 25,461,161.60</b>	<b>\$ 923,906.86</b>	<b>\$ 26,372,062.18</b>	<b>\$ -</b>	<b>\$ 26,372,062.18</b>	<b>\$ 26,071,549.23</b>	<b>\$ 300,532.95</b>	<b>1.15%</b>

COMMUNITY SERVICE FUND

Source	Levy	Levy Adjustments	Maximum 2020 Pay 2021 Levy	Proposed Decrease	Proposed 2020 Pay 2021 Levy	Approved 2019 Pay 2020 Levy	\$ Change 2020 Proposed vs. 2019 Approved	% Change 2020 Proposed vs. 2019 Approved
Basic Revenue	\$ 369,052.55	\$ -	\$ 369,052.55	\$ -	\$ 369,052.55	369,052.55	\$ -	0.00%
Early Childhood	\$ 210,626.54	\$ 350.48	\$ 210,977.02	\$ -	\$ 210,977.02	216,508.62	(5,531.60)	-2.55%
Home Visiting	\$ 5,195.12	\$ 178.18	\$ 5,373.30	\$ -	\$ 5,373.30	4,770.96	602.34	12.63%
Disabled Adults	\$ 7,739.00	\$ -	\$ 7,739.00	\$ -	\$ 7,739.00	7,739.00	\$ -	0.00%
School Age Child Care	\$ 425,000.00	\$ (26,230.82)	\$ 398,769.18	\$ -	\$ 398,769.18	335,773.12	62,996.06	18.76%
Abatements	\$ -	\$ 3,542.76	\$ 3,542.76	\$ -	\$ 3,542.76	11,101.42	(7,558.66)	-68.09%
<b>Total, Community Service Fund:</b>	<b>\$ 1,037,613.21</b>	<b>\$ (22,159.40)</b>	<b>\$ 1,015,453.81</b>	<b>\$ -</b>	<b>\$ 1,015,453.81</b>	<b>\$ 964,945.67</b>	<b>\$ 50,508.14</b>	<b>5.23%</b>

**2020 PAY 2021 PROPOSED LEVY**

**DEBT SERVICE FUND**

Source	Levy	Levy Adjustments	Maximum 2020 Pay 2021 Levy	Proposed Decrease	Proposed 2020 Pay 2021 Levy	Approved 2019 Pay 2020 Levy	\$ Change 2020 Proposed vs. 2019 Approved	% Change 2020 Proposed vs. 2019 Approved
Voter Approved Debt Service	\$ 12,340,913.00		\$ 12,340,913.00	\$ -	\$ 12,340,913.00	\$ 11,287,929.94	\$ 1,052,983.06	9.33%
LTFM Debt Service	\$ 754,172.87		\$ 754,172.87	\$ -	\$ 754,172.87	\$ 674,124.90	\$ 80,047.97	
Intermediate Debt Service				\$ -				0.00%
Abatelements	\$ 158,629.20		\$ 158,629.20	\$ -	\$ 158,629.20	\$ 40,337.73	\$ 118,291.47	293.25%
Excess Debt Reduction	\$ (393,216.71)		\$ (393,216.71)	\$ -	\$ (393,216.71)	\$ -	\$ (393,216.71)	#DIV/0!
<b>Total, Debt Service Fund:</b>	<b>\$ 13,095,085.87</b>	<b>\$ (234,587.51)</b>	<b>\$ 12,860,498.36</b>	<b>\$ -</b>	<b>\$ 12,860,498.36</b>	<b>\$ 12,002,392.57</b>	<b>\$ 858,105.79</b>	<b>7.15%</b>

**OTHER POSTEMPLOYMENT BENEFITS & PENSION DEBT SERVICE**

Source	Levy	Levy Adjustments	Maximum 2020 Pay 2021 Levy	Proposed Decrease	Proposed 2020 Pay 2021 Levy	Approved 2019 Pay 2020 Levy	\$ Change 2020 Proposed vs. 2019 Approved	% Change 2020 Proposed vs. 2019 Approved
Levy for Bonds	\$ 901,754.00	\$ (45,922.24)	\$ 855,831.76	\$ -	\$ 855,831.76	\$ 878,073.51	\$ (22,241.75)	-2.53%
Abatelements	\$ 1,035.90		\$ 1,035.90	\$ -	\$ 1,035.90	\$ 19,567.80	\$ (18,531.90)	-94.71%
<b>Total, OPEB Debt Fund:</b>	<b>\$ 901,754.00</b>	<b>\$ (44,886.34)</b>	<b>\$ 856,867.66</b>	<b>\$ -</b>	<b>\$ 856,867.66</b>	<b>\$ 897,641.31</b>	<b>\$ (40,773.65)</b>	<b>-4.54%</b>

**ALL FUNDS**

Fund	Levy	Levy Adjustments	Maximum 2020 Pay 2021 Levy	Proposed Decrease	Proposed 2020 Pay 2021 Levy	Approved 2019 Pay 2020 Levy	\$ Change 2020 Proposed vs. 2019 Approved	% Change 2020 Proposed vs. 2019 Approved
General Fund	\$ 25,461,161.60	\$ 923,906.86	\$ 26,372,082.18	\$ -	\$ 26,372,082.18	\$ 26,071,549.23	\$ 300,532.95	1.15%
Community Service Fund	\$ 1,037,613.21	\$ (22,159.40)	\$ 1,015,453.81	\$ -	\$ 1,015,453.81	\$ 964,945.67	\$ 50,508.14	5.23%
Debt Service Fund	\$ 13,095,085.87	\$ (234,587.51)	\$ 12,860,498.36	\$ -	\$ 12,860,498.36	\$ 12,002,392.57	\$ 858,105.79	7.15%
OPEB Debt Fund	\$ 901,754.00	\$ (44,886.34)	\$ 856,867.66	\$ -	\$ 856,867.66	\$ 897,641.31	\$ (40,773.65)	-4.54%
<b>TOTAL, ALL FUNDS</b>	<b>\$ 40,495,614.68</b>	<b>\$ 622,273.61</b>	<b>\$ 41,104,902.01</b>	<b>\$ -</b>	<b>\$ 41,104,902.01</b>	<b>\$ 39,936,528.78</b>	<b>\$ 1,168,373.23</b>	<b>2.93%</b>

## GENERAL FUND SUMMARY

This section is a summary of budgeted revenue and expenses for the General Fund for 2021-2022. Revenue and expenses for this fund were reviewed at the budget hearing on May 25, 2021.

These are the highlights regarding revenue and expenses for the General Fund budget for 2021-2022. In comparing revised 2020-2021 budgeted amounts with the 2021-2022 proposed budget:

- A. The revenue budget shows a total increase of \$7,448,865. This total includes an additional \$3.7 million in Long-Term Facilities Maintenance Funds (LTFM) which had previously been reported in a separate construction fund. MDE is requiring these funds now be split amongst funds depending on project scopes for work performed during the year. In addition, the Operating Capital fund increased by \$1.6 million to include the lease levy portion of the new Anpétu Téča Education Center. The net increase to the unassigned portion of general fund revenues was \$2.1 million.
- B. The overall general education levy increased by approximately \$300,000 over the previous year, due to prior year adjustments in the levy.
- C. 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.
- D. 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.
- E. Enrollment at district schools is projected to increase by 54 students (.73% increase) from 7,417 this year to a projected 7,471 in the upcoming year.
- F. Compensatory revenue, a component of General Education Revenue, is projected to decrease by \$791,339 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.
- G. State aids show a net increase of \$346,000. This is the net difference due to the projected increased enrollment, the decrease in compensatory revenue, and the **projected** increase of 1% in the basic general education formula allowance. The MN Legislature is currently meeting in special session and we are awaiting a final Education Bill. The budget will be adjusted in the mid-year revision process to reflect final legislation.
- H. State Special Education aid indicates an increase of \$555,000 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.
- I. 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 \$2,483,000, all in the form of one-time Federal ESSER funds authorized to offset costs related to the COVID-19 pandemic.

- J. Overall, expenses budgeted in the General Fund are expected to increase by \$7,125,594. This total includes the additional \$3.7 million in Long-Term Facilities Maintenance Funds (LTFM) which had previously been reported in a separate construction fund. MDE is requiring these funds now be split amongst funds depending on project scopes for work performed during the year. In addition, the Operating Capital fund increased by \$1.6 million to include the lease levy payment expense portion of the new Anpétu Téča Education Center. The net increase in unassigned fund expenses is \$1,516,222, or 1.57% from the final 2020-21 budget.
- K. Estimated negotiated salaries and benefits expenses have been budgeted for all groups.
- L. District medical insurance premium contributions will remain at 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.
- M. District and School Administration – Administrative costs increased by approximately \$199,768 or 2% over the current year budget due to salary and benefit increases and the restructuring of the administrative function.
- N. Expenses in regular instruction – Costs for providing regular instruction will increase by \$314,683 or .68%, due to the reduction in licensed classroom teachers primarily at the elementary level as a result of the loss of approximately 240 students in the current school year due to the pandemic.
- O. 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 \$2,003,853, \$1 million of which is due to the shift of tuition costs to our federal programs. The true increase of \$1,003,853 is 4.5%, due to added staffing allocations and the increased cost of salaries and benefits.
- P. 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).
- Q. Expenditures for student transportation are included in the General Fund program (760). Budgeted transportation costs have increased by 735,000 or 10% due to full in-person learning, an increased cost in our transportation contract for the upcoming year and our contractors' continued efforts to address the bus driver shortages.
- R. Student Assistance (780) records expenses funded with the Safe Schools Levy. We are required to reserve the amount levied for this purpose only.
- S. Capital facilities (850) records expenses related to building improvements that are not funded with Health & Safety or Alternative Facilities funds.
- T. Health and Safety costs along with the costs authorized under LTFM are reported under Program (865) in the General Fund. Only projects approved by MDE and funded by a dedicated levy and state aid can be charged to this program. The general fund cost of this program is approximately \$4,700,000. The remainder are reported under Construction Fund 06 and the Debt Service Fund (07) for LTFM Bonds.



PRELIMINARY GENERAL FUND REVENUE BY SOURCE 2021-2022

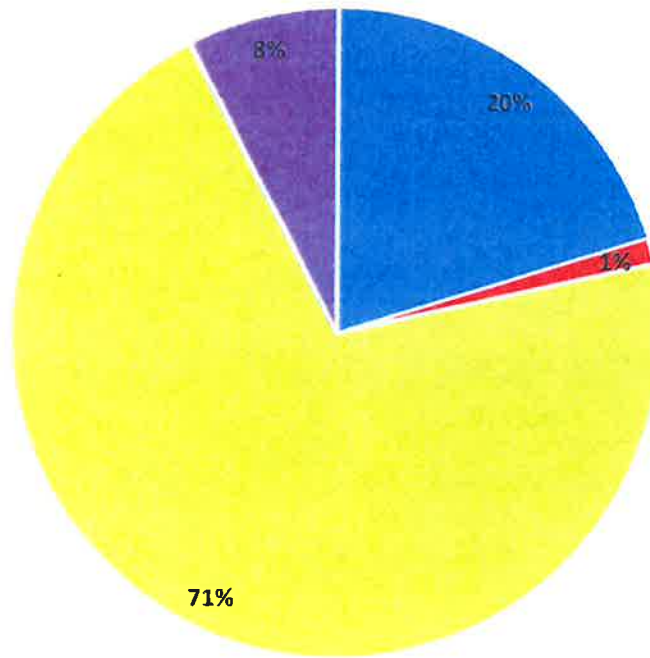
Source	Description	2020-21 Revised Budget	2021-22 Original Budget	\$ Difference	% Difference	Reason
1	Maintenance Levy	16,164,788	19,946,144	3,781,356	23.39%	incl. prior year positive adjustment
2	Mobile Home Tax	20000	20000	0	0.00%	No change
5	Unemployment Levy	53,346	219,356	166,010	311.19%	Increase in unemployment claims
9	Fiscal Disparities	3,141,635	2,800,000	-341,635	-10.87%	Per Ramsey County
10	County Apportionment	220,000	220,000	0	0.00%	Per Ramsey County
15	Interest On Levy Pymnt	60,000	5,000	-55,000	-91.67%	Per Ramsey County
	<b>Subtotal Local Taxes</b>	<b>19,659,769</b>	<b>23,210,500</b>	<b>3,550,731</b>		
50	Fees From Patrons	265,000	310,000	45,000.00	2650.00%	Reduced restrictions
51	Fees/Usage	10,000	275,000	265,000.00	0.00%	Reduced restrictions
51	Fines	0	0	0.00		
60	Admissions & Stud Act Revenue	25,000	70,000	45,000.00	2705.08%	Reduced restrictions
71	MA Claims Revenue	464,746	600,000	135,254.00	21.74%	In-person programming
92	Interest Earnings	5,000	10,000	5,000.00	70.00%	Dependent on cash flow
93	Rent Of School Facility	23,000	30,000	7,000.00	0.00%	Facility rental increase
95	Lease Revenue	10,000	10,000	0.00	0.00%	No change
96	Gifts And Bequests	82,104	55,000	-27,104.00	0.00%	Donations
98	Misc Student Fundraising	0	0	0.00	-2.58%	No change
99	Miscellaneous Local Rev	131,779	105,600	-26,179.00	0.00%	Dependent on misc grants
	<b>Subtotal Other Local Revenue</b>	<b>1,016,629</b>	<b>1,465,600</b>	<b>448,971</b>		
201	Endowment Aid	319,366	319,588	222.00	0.07%	Per MDE
211	General Ed Revenue	63,478,080	63,824,450	346,370.00	0.55%	Formula increase
212	Literacy Incentive Aid	389,000	389,000	0.00	0.00%	Minor increase
213	Shared Time	16,893	15,000	-1,893.00	-11.21%	Per MDE
227	Abatement Aid	26,625	25,000	-1,625.00	-6.10%	Minor decrease
300	State Aids & Grants	2,330,544	2,374,554	44,010.00	1.89%	Offset by integration transp expense
316	LTFM State Aid	375,530	379,527	3,997.00	1.06%	No change
360	State Aid Special Ed	13,343,509	13,898,720	555,211.00	4.16%	Prelim estimate
370	Misc State Grants	60,832	81,128	20,296.00	33.36%	American Indian & other grant funds
	<b>Subtotal State Aids &amp; Grants</b>	<b>80,340,379</b>	<b>81,306,967</b>	<b>966,588</b>	<b>1.20%</b>	
400	FEDERAL AIDS & GRANTS	6,124,924	8,607,499	2,482,575.00	40.53%	Majority due to one time CARES
405	SUB GRANT FROM FED FUNDS	27,000	27,000	-	0.00%	No change
	<b>Subtotal Federal Aids &amp; Grants</b>	<b>6,151,924</b>	<b>8,634,499</b>	<b>2,482,575</b>	<b>40.35%</b>	
	<b>TOTAL GENERAL FUND</b>	<b>107,168,701</b>	<b>114,617,566</b>	<b>7,448,865</b>	<b>6.95%</b>	



**GENERAL FUND REVENUE BY SOURCE SUMMARY**

<b>Description</b>	<b>2020-21 Revised Budget</b>	<b>2021-22 Original Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
Local Property Taxes	19,659,769	23,210,500	3,550,731	18.06%
Other Local Revenue	1,016,629	1,465,600	448,971	44.16%
State Aids & Grants	80,340,379	81,306,967	966,588	1.20%
Federal Aids & Grants	6,151,924	8,634,499	2,482,575	40.35%
<b>TOTAL GENERAL FUND</b>	<b>107,168,701</b>	<b>114,617,566</b>	<b>7,448,865</b>	<b>6.95%</b>

Gen Fund Revenue by Source Summary



■ Local Property Taxes   
 ■ Other Local Revenue   
 ■ State Aids & Grants   
 ■ Federal Aids & Grants

2021-2022 GENERAL FUND EXPENSES BY PROGRAM

Program Description	2020-21		2021-22		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference	% Difference		
10 SCHOOL BOARD	141,350	154,156	12,806	9.06%	Allocation for contracted services	
20 OFFICE OF SUPERINTENDENT	390,154	399,864	9,710	2.49%	Salaries & benefits	
30 LINE ADMIN-DIRECTORS	365,966	423,924	57,958	15.84%	Coding changes	
50 SCHOOL ADMIN (PRINCIPALS)	4,310,742	4,358,624	47,882	1.11%	Salaries & benefits	
105 GENL ADMIN SUPPORT	113,850	115,800	1,950	1.71%	Coding changes related to program 030	
106 GEN ADMIN-DIST WIDE	12,000	12,000	0	0.00%	Postage Costs	
110 BUSINESS SERVICES	846,740	868,135	21,395	2.53%	Salaries & benefits	
130 COMMUNITY RELATIONS	381,358	259,685	-121,673	-31.91%	Coding changes	
140 DATA PROCESSING	682,171	664,347	-17,824	-2.61%	Salaries & benefits	
145 TECHNOLOGY ADMIN	1,288,743	1,422,098	133,355	10.35%	Increased tech infrastructure purchases	
146 VIDEO	67,968	74,464	6,496	9.56%	Salaries & benefits	
150 LEGAL SERVICES	120,000	100,000	-20,000	-16.67%	Anticipated reduction in costs	
160 HUMAN RESOURCES	637,269	666,730	29,461	4.62%	Salaries & benefits	
165 WELLNESS	30,501	10,001	-20,500	-67.21%	Pmt from Health Partners	
170 PRINTING (WORKROOM)	147,010	196,876	49,866	33.92%	Change in delivery model - offsite copying - reduced lease cost	
180 CENSUS	235,089	243,571	8,482	3.61%	Salaries & benefits	
190 RESEARCH-EVALUATION	206,350	206,754	404	0.20%	Salaries & benefits	
199 SCHOOL ELECTIONS	18,000	18,000	0	0.00%	Postage Costs	
200 VOLUNTARY PRE-K	347,137	414,904	67,767	19.52%	Increased participation/costs	
201 KINDERGARTEN	2,973,159	2,808,690	-164,469	-5.53%	Staffing reductions - fewer class sections	
203 ELEMENTARY ED [1ST-6TH]	15,467,781	14,784,053	-683,728	-4.42%	Staffing reductions - fewer class sections	
204 TITLE IIA IMP TCHR QUALITY	290,008	293,402	3,394	1.17%	Preliminary estimate	
205 TITLE III LEP	190,207	166,962	-23,245	-12.22%	Prelim estimate	
206 TITLE IV A	121,126	120,305	-821	-0.68%	Prelim estimate	
211 SECONDARY EDUCATION-	2,703,449	3,099,914	396,465	14.67%	Staffing changes	
212 ART	1,225,470	1,270,264	44,794	3.66%	Salaries & benefits	
215 BUSINESS	4,400	4,400	0	0.00%	Materials	
216 EDUCATIONALLY DISADVNTG	1,631,151	1,476,338	-154,813	-9.49%	Prelim estimate	
218 GIFTED AND TALENTED	209,690	211,755	2,065	0.98%	Salaries & benefits	
219 LIMITED ENGLISH PROFICIENCY	3,248,046	3,348,793	100,747	3.10%	Salaries & benefits	
220 ENGLISH (LANG ARTS)	2,018,340	1,953,232	-65,108	-3.23%	Salaries & benefits/ staffing changes	
224 HOMEBOUND INSTRUCTION	16,045	16,045	0	0.00%	No change	
230 WORLD LANGUAGES	889,897	861,783	-28,114	-3.16%	Staffing changes	
240 HEALTH/PHYSICAL ED	2,136,278	1,996,612	-139,666	-6.54%	Salaries & benefits/ staffing changes	
241 HEALTH	168,037	194,458	26,421	15.72%	Staffing changes, Salaries & benefits	
250 FAMILY & CONSUMER SCIENCE	200,357	204,165	3,808	1.90%	Salaries and benefits	
255 INDUSTRIAL EDUCATION	164,799	219,344	54,545	33.10%	Staffing changes, Salaries & benefits	
256 MATHEMATICS	2,091,675	2,067,508	-24,167	-1.16%	Staffing changes, Salaries & benefits	
258 MUSIC	2,233,871	2,307,587	73,716	3.30%	Salaries & benefits	
260 NATURAL SCIENCES	1,778,188	1,815,949	37,761	2.12%	Salaries & benefits	
270 SOCIAL STUDIES	2,103,273	2,184,179	80,906	3.85%	Salaries & benefits	
280 OTHER REGULAR INSTR-	8,709	8,744	35	0.40%	Salaries & benefits	
291 CO-CURR ACTIVITIES	512,069	518,127	6,058	1.18%	Salaries & benefits	
292 BOYS/GIRLS ATHLETICS	392,710	410,448	17,738	4.52%	Salaries & benefits	
293 SPECIAL ACTIVITIES	112,463	90,756	-21,707	-19.30%	UFARS required changes to coding	

2021-2022 GENERAL FUND EXPENSES BY PROGRAM

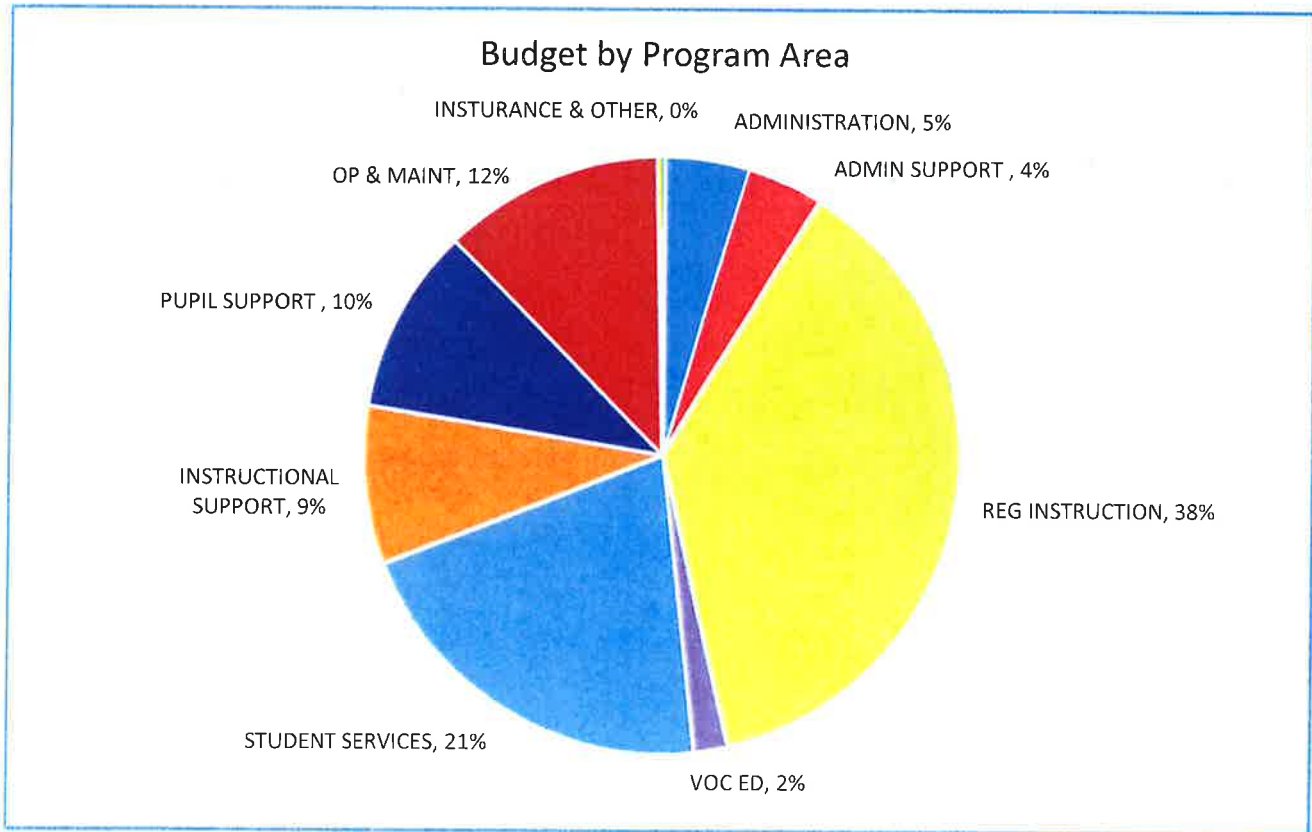
Program Description	2020-21		2021-22		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference			
294 BOYS ATHLETICS	437,943	444,811	6,868	1.57%	Salaries & benefits	
296 GIRLS ATHLETICS	362,881	378,162	15,281	4.21%	Salaries & benefits	
298 EX CURR ACTIVITIES	142,376	143,174	798	0.56%	Ufars required changes to coding - see prg 293	
311 VOC ED-DIST ED	5,119	5,127	8	0.16%	Salaries & benefits	
331 VOC ED-FACS	536,131	551,609	15,478	2.89%	Salaries & benefits	
341 VOC ED-BUS/OFFICE ED	233,252	294,930	61,678	26.44%	Increased staffing/salaries and benefits	
361 VOC ED-TRADE/IND ED	507,017	477,328	-29,689	-5.86%	Staffing changes	
380 VOC ED-SPEC NEEDS ED	220,590	192,830	-27,760	-12.58%	Staffing changes	
399 VOCATIONAL - GENERAL	624,721	656,824	32,103	5.14%	Salaries & benefits	
400 SPECIAL EDUCATION	363,054	347,410	-15,644	-4.31%	Non-reimbursed sped expenses	
401 SPEECH/LANG IMPAIRMENT	2,025,529	2,163,298	137,769	6.80%	Staffing changes, Salaries & benefits	
402 MILD/MODERATE MENTAL IMPAIRMEN	953,852	969,492	15,640	1.64%	Salaries & benefits	
403 MODERATE/SEVERE MENTAL IMPAIRM	1,287,417	1,476,602	189,185	14.69%	Staffing changes, Salaries & benefits	
404 PHYSICALLY IMPAIRED	1,508,614	1,573,664	65,050	4.31%	Staffing changes, Salaries & benefits	
405 DEAF/HARD OF HEARING	380,100	403,100	23,000	6.05%	Staffing changes, Salaries & benefits	
406 VISUALLY IMPAIRED	191,518	191,518	0	0.00%	No change	
407 SPECIFIC LEARNING DISABILITY	2,793,750	2,831,952	38,202	1.37%	Salaries & benefits	
408 EMOTIONAL/BEHAVIOR DISORDER	3,265,576	3,624,193	358,617	10.98%	Increased staffing	
410 OTHER HEALTH IMPAIRED	618,678	626,940	8,262	1.34%	Salaries & benefits	
411 AUTISM - PERVASIVE DEV DISORDR	2,431,578	2,961,087	529,509	21.78%	Increased staffing	
412 DEVLPMNT DELAYED - BIRTH-6YR	1,071,126	1,114,975	43,849	4.09%	Salaries & benefits	
416 SEVERELY MULTIPLY IMPAIRED	149,708	123,952	-25,756	-17.20%	Staffing changes, Salaries & benefits	
420 SPEC ED-GENERAL	4,316,813	4,693,298	376,485	8.72%	Salaries & benefits	
422 EARLY INTERVENING SERVICES	928,452	1,188,137	259,685	27.97%	Staffing changes, Salaries & benefits	
520 ADULT LEARNING	13,000	15,000	2,000	15.38%	Resources	
600 INSTRUCTIONAL SUPPORT	27,782	0	-27,782	-100.00%	Roseville Schools Foundation	
601 RSVL FOUNDATION OPERATIONS	3,600	3,600	0	0.00%	Roseville Schools Foundation	
605 GENL INSTR SUPPORT	6,351,591	6,101,657	-249,934	-3.93%	Coding changes due to restructuring	
612 CURRIC RESOURCE	303,957	310,206	6,249	2.06%	Salaries & benefits	
613 CURR - GRAD STANDARDS	1,365	1,365	0	0.00%	No change	
620 ED MEDIA - LIBRARY	1,000,396	1,027,490	27,094	2.71%	Staffing changes, Salaries & benefits	
621 ED MEDIA-AUDIO VISUA	369,384	387,468	18,084	4.90%	Staffing changes, Salaries & benefits	
630 INSTRUCTION RELATED TECHNOLOGY	1,213,582	0	-1,213,582	-100.00%	CARES funds (one-time) for technology in FY20-21	
640 EDC CENTER STAFF DEVELP	737,646	761,361	23,715	3.21%	Adjustment between PD programs	
641 STAFF DEVELOPMENT	542,644	551,892	9,248	1.70%	Salaries & benefits	
642 INSERVICE	56,079	70,261	14,182	25.29%	Adjustment between PD programs	
680 COMP ASSTD INSTR	898,960	790,677	-108,283	-12.05%	Staffing changes, Salaries & benefits	
681 CABLE	5,000	10,000	5,000	100.00%	Supplies	
710 SECONDARY COUNSELORS GUIDANCE	1,076,212	1,092,788	16,556	1.54%	Salaries & benefits	
720 HEALTH SERVICE-NURSE	1,120,819	1,153,985	33,166	2.96%	Salaries & benefits	
730 PSYCHOLOGISTS	194,610	185,927	-8,683	-4.46%	Staffing & coding changes, Salaries & benefits	
740 SOCIAL WORKERS	436,929	455,532	18,603	4.26%	Salaries & benefits	
750 TRANS SAFETY	700	700	0	0.00%	No change	
760 PUPIL TRANSPORTATION	7,107,151	7,842,601	735,450	10.35%	Return to in-person programming, increased costs	

2021-2022 GENERAL FUND EXPENSES BY PROGRAM

Program Description	2020-21		2021-22		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference	% Difference		
780 STUDENT ASSISTANCE	306,483	471,628	165,145	53.88%	Safe Schools funds	
790 OTHER PUPIL SUPPORT	339,398	517,357	177,959	52.43%	Increased staffing, Salaries & benefits	
810 OPR & MAINT	4,754,592	5,113,642	359,050	7.55%	Salaries & benefits	
811 TELEPHONE	119,249	132,888	13,639	11.44%	Increased costs	
812 UTILITIES	1,592,400	1,586,700	-5,700	-0.36%	Increased costs	
850 CAPITAL FACILITIES	657,321	2,369,530	1,712,209	260.48%	Payment of new facility lease	
865 LTFM LEVY	1,000,000	4,757,441	3,757,441	375.74%	Increased projects under Fund 01	
930 EMPLOYEE BENEFITS	404,000	40,000	-364,000	-90.10%	Coding changes - allocated to programs	
940 PROPERTY & OTHER INS	280,000	400,000	120,000	42.86%	Est increase	
	109,504,241	116,629,835	7,125,594	6.51%		

**GENERAL FUND EXPENSES BY PROGRAM SUMMARY**

<b>PROGRAM</b>	<b>2020-21 Revised Budget</b>	<b>2021-22 Original Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
ADMINISTRATION	5,208,212	5,336,568	128,356	2%
ADMIN SUPPORT	4,787,049	4,858,461	71,412	1%
REG INSTRUCTION	44,181,535	43,814,864	(366,671)	-1%
VOC ED	2,126,830	2,178,648	51,818	2%
STUDENT SERVICES	22,285,765	24,289,618	2,003,853	9%
INSTRUCTIONAL SUPPORT	11,524,986	10,030,977	(1,494,009)	-13%
PUPIL SUPPORT	10,582,302	11,720,498	1,138,196	11%
OP & MAINT	8,123,562	13,960,201	5,836,639	72%
INSTURANCE & OTHER	684,000	440,000	(244,000)	-36%
<b>TOTAL GEN FUND EXPENSES EXCLUDING OPTG CAPTIAL &amp; LONG TERM FACILITIES MAINTENANCE (LTFM)</b>	<b>109,504,241</b>	<b>116,629,835</b>	<b>7,125,594</b>	<b>7%</b>



### Three Year General Fund Expenses by Object

Object	Description	2019-20 FY Activity	2020-21 Revised Budget	2021-22 Original Budget
110	SALARY-ADMINISTRATION	3,673,269.33	3,819,942	3,940,312
118	SALARY-SUPERVISOR	704,551.77	744,931	745,003
120	ECFE/ABE/SCHL RDNS SUPERVISION	26,487.20	38,968	30,585
140	SALARY-LICENSED	33,308,392.71	34,746,479	34,703,646
141	SALARY-INSTR. AIDE	1,894,871.10	1,853,934	2,073,184
142	RESPONSIBILITY PAY	4,312.35	4,398	4,398
143	CLASSROOM SUPPORT - LIC	2,717,826.40	2,728,384	2,746,775
144	CLSSRM SUPPT NONLICENSE	0	72,000	73,260
145	SALARY-SUB-OTHER LV	65,792.38	113,501	95,127
147	TA SUBSTITUTES	10,678.07	19,130	15,450
150	PHYSICAL THERAPIST	109,646.00	114,653	118,180
151	OCCUPATIONAL THERAPIST	503,678.63	516,212	546,480
152	SPEECH/LANGUAGE PATHOLOGIST	1,268,953.51	1,403,931	1,514,063
154	SCHOOL NURSE	435,660.75	467,270	496,259
156	SOCIAL WORKER	663,668.85	757,838	812,717
157	PSYCHOLOGIST	747,322.84	769,277	737,739
161	CERTIFIED PARAPROFESSIONAL	2,702,020.25	2,974,955	3,143,248
162	CERTIFIED 1 TO 1 PARAPROFESSIO	163,586.88	167,177	179,666
163	FOREIGN LANG INTERPRETER	3,541.15	10,550	6,550
165	SCHOOL COUNSELOR	649,843.24	688,465	718,793
170	SALARY-REGULAR	6,169,572.87	6,445,979	6,428,285
171	SUBS/CASUAL	0	2,500	2,500
174	DAPE & REC SPECIALIST	462,184.51	425,381	404,910
175	CULTURAL LIAISON	452,590.96	525,035	508,301
185	OTHER PAY	2,039,964.67	2,147,665	2,165,990
186	OTHER-SALARY NONLICENSED	1,082,317.38	1,134,016	1,094,015
191	SALARY-SEVERANCE PAY	45,779.94	120,000	120,000
195	SALARY CHARGEBACK	223,609.32	-94,560	-94,560
	<b>Subtotal Salaries &amp; Wages</b>	<b>60,130,123.06</b>	<b>62,718,011</b>	<b>63,330,876</b>
	<b>% Increase Over Previous Year</b>		<b>4.3%</b>	<b>1.0%</b>
211	FICA/MEDICARE	4,321,486.23	4,781,110	4,811,993
214	PERA CONTRIBUTION	930,692.48	1,009,281	1,041,310
218	TRA CONTRIBUTION	3,713,924.61	3,950,337	4,055,837
220	MEDICAL IMPLICIT RATE SUBSIDY	-504,101.37	-545,454	-540,382
223	MEDICAL INSURANCE	12,917,311.42	13,213,027	13,623,772
230	LIFE INSURANCE	56,390.81	60,793	58,191
236	DENTAL INSURANCE	428,882.33	445,300	439,350
240	LTD INSURANCE	209,003.67	229,824	227,553
250	TAX SHELTERED ANNUITIES	370,133.02	381,702	401,260
251	HEALTHCARE SAVINGS ACCOUNT	1,109,976.09	1,090,297	1,106,561
270	WORKERS COMPENSATION	444,264.93	475,207	484,600
280	UNEMPLOYMENT COMPENSATION	232,746.97	604,000	240,000
295	BENEFIT CHARGEBACK	118,074.16	-41,882	-41,882
	<b>Subtotal Employee Benefits</b>	<b>24,348,785.35</b>	<b>25,653,542</b>	<b>25,908,163</b>
	<b>% Increase Over Previous Year</b>		<b>5.4%</b>	<b>1.0%</b>



### Three Year General Fund Expenses by Object

Object	Description	2019-20 FY Activity	2020-21 Revised Budget	2021-22 Original Budget
303	FED CONTRACT <\$25K	155,952.33	185,415	203,330
304	FED CONTRACTS > \$25K	26,080.00	141,625	50,000
305	PROFESSIONAL FEES	116,263.24	147,250	150,750
306	LICENSED SUBSTITUTE	548,645.12	644,271	592,224
307	NONLICENSED SUBSTITUTE	104,058.12	126,905	127,905
309	FEDERAL TUITION>\$25,000	0	0	1,100,000
311	PROF-TECH SERVICE	810,103.16	1,116,881	1,171,431
315	DATA PROC CHRGBK	-10,000.00	-22,563	-21,913
320	PHONE/COMMUNICATION SER	73,691.62	66,900	76,400
329	POSTAGE	58,926.89	70,545	74,080
331	WATER & SEWER	133,610.58	194,000	165,000
332	REFUSE	36,580.91	43,700	44,200
334	ELECTRIC	807,904.92	805,000	893,000
335	MAINT CHARGEBACK	-53,428.20	-50,000	-50,000
336	RECYCLING FEES	16,751.04	22,500	23,000
340	PROPERTY INSURANCE	284,893.53	280,000	400,000
350	CONTRACTED REPAIRS	231,553.20	255,650	277,412
357	HEARING INTERP <25K	3,675.00	3,000	8,000
358	FOREIGN LANG INTERPRETER	85,982.46	104,700	79,700
360	TRANSPORTATION-PUBLI	7,059,841.27	7,086,857	7,874,905
363	SNOW REMOVAL	76,548.00	120,000	120,000
364	STUD FEES & TRAVEL	11,734.11	0	0
365	INTERDEPT. TRANSPORTATION	-625.6	-2,569	2,120
366	TRAVEL EXPENSES	20,833.53	18,796	21,542
367	TRAVEL-PROF	102,826.56	80,190	75,140
368	OUT OF STATE TRAVEL	2,060.34	3,500	1,700
369	MILEAGE	31,264.92	53,265	51,265
370	RENTALS & LEASES	543,706.94	691,070	703,013
381	PRINTING ADVERTISING	36,271.70	33,500	46,500
382	LAUNDRY-DRY CLEANING	0	100	100
385	WKROOM CHARGEBACK	-15,090.18	23,527	50,170
390	PAYMTS OTHER SCH DIS	868,409.87	841,731	955,460
392	PAYMTS OUT OF STATE	0	13,000	13,000
393	SPED CONT SERVICES/PUPILS	11,488.50	37,000	37,000
394	PAYMTS-OTHER AGENCY	215,791.71	322,031	347,200
396	SPED SAL PRCHD FR OTHER DISTRC	331,654.99	328,543	358,543
397	SPED BENEFITS PRCHD FR DISTRIC	150,748.43	166,587	174,587
398	INTER DEPT SERVICES	176,262.12	269,653	264,170
	<b>Subtotal Contracted Services</b>	<b>13,054,971.13</b>	<b>14,222,560</b>	<b>16,460,934</b>
	<b>% Increase Over Previous Year</b>		<b>8.9%</b>	<b>15.7%</b>
401	GENERAL SUPPLIES	338,319.56	370,313	271,251
402	SUPPLIES-BLDG & GRND	43,582.83	58,945	53,945
403	GENL SUPPLY-POOLS	13,074.86	6,000	9,000
405	SOFTWARE - NON-INSTRUCTIONAL	560,525.31	654,135	570,000
406	INSTRUCTIONAL SOFTWARE	5,049.50	116,482	2,376

### Three Year General Fund Expenses by Object

Object	Description	2019-20 FY Activity	2020-21 Revised Budget	2021-22 Original Budget
407	GRADUATION SUPPLIES	0	20,000	20,000
410	CUSTODIAL SUPPLIES	260,659.01	211,000	212,000
420	REPAIR SUPPLIES	273,627.51	233,000	240,000
424	NTWK REPAIR SUPPLIES	0	40,000	0
430	INSTR SUPPLIES	502,244.58	514,544	550,319
433	INDIV INSTRUCT MATLS	63,006.32	115,124	114,031
440	BLDG FUEL - OIL	1,162.79	109,000	0
441	BLDG FUEL - GAS	471,049.30	414,000	458,000
442	GAS & OIL - VEHICLES	19,605.55	20,000	20,000
450	PURCHASES FOR RESALE	108,175.04	10,900	10,900
455	TECH GEN SUPPLIES NON INSTRUCT	63,835.08	118,200	47,500
456	TECH SUPPLIES INSTRUCTIONAL	135,174.54	156,251	78,251
460	TEXTBOOKS & WORKBOOK	294,469.11	386,900	391,032
461	STANDARD TEST	42,700.75	117,000	117,000
465	TECH DEVICE NON INSTRUCTIONAL	30,250.37	31,000	31,000
466	INSTRUCT TECH DEVICES	404,626.33	1,246,611	453,500
470	MEDIA RESOURCES	32,562.27	37,050	40,750
480	AUDIO VISUAL AIDS	1,974.68	3,700	3,700
489	PERIODICAL/NEWSPAPER	9,777.06	9,150	9,150
490	FOOD	33,463.00	26,351	19,389
	<b>Subtotal - Supplies</b>	<b>3,708,915.35</b>	<b>5,025,656</b>	<b>3,723,094</b>
	<b>% Increase Over Previous Year</b>		<b>35.5%</b>	<b>-25.9%</b>
510	SITE ACQ/IMPROVEMENTS	66,961.85	30,000	30,000
520	BLDG CONSTRUCTION/ACQUISITION	904,835.81	654,000	4,396,363
530	OTHER EQUIPMENT PURCHASED	590,547.83	469,728	385,466
548	PUPIL TRANS VEHICLES PURCHASED	88,500.00	0	120,000
555	TECHNOLOGY EQUIPMENT	308,800.73	505,104	414,702
556	SPED TECH EQUIP	0	5,000	5,000
580	Prin Cap Lease	0	0	910,000
581	Int Cap lease	0	0	779,068
	<b>Subtotal Equipment/Capital Improvement</b>	<b>1,959,646.22</b>	<b>1,663,832</b>	<b>7,040,599</b>
	<b>% Increase Over Previous Year</b>		<b>-15.1%</b>	<b>323.2%</b>
820	DUES & MEMBERSHIPS	97,922.98	122,884	112,969
895	FED/NONPUBLIC ADMIN	0	87,256	47,700
896	TAXES	2,257.50	10,000	5,000
898	SCHLRSHIPS	0	500	500
	<b>Subtotal Miscellaneous</b>	<b>100,180.48</b>	<b>220,640</b>	<b>166,169</b>
	<b>% Increase Over Previous Year</b>		<b>120.2%</b>	<b>-24.7%</b>
	<b>TOTAL EXPENSES</b>	<b>103,302,621.59</b>	<b>109,504,241</b>	<b>116,629,835</b>
	<b>% Increase Over Previous Year</b>		<b>6.0%</b>	<b>6.5%</b>

## FOOD SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Food Service Fund for 2021-22.

In addition to providing meals to our own schools, we provide food service for pupils attending St. Jerome's, St. Charles (St. Anthony), St. John's of Little Canada and St. Rose, as well as students attending NE Metro 916 programs at Capitol View. 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.

With the ongoing COVID-19 pandemic, the USDA has extended the authority to provide free meals (breakfast, lunch, and snack) to students through the 2021-2022 school year.

The reimbursement rate is higher under this program than the typical school meal rate, however, we will not offer a la carte items at the secondary level and that will have an impact both on our revenue and the related labor costs.

Total revenue in the Food Service Fund is expected to decrease by \$25,180, based on our estimates. Given the current pandemic and the fact that students were not onsite all year, current year performance is not a good indicator for budgeting.

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 \$114,351 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 who may or may not be in our buildings. Food costs are also an uncertain factor at this point.

**2021-2022  
FOOD SERVICE FUND BUDGET**

**REVENUE**

Source	Description	2021-22		% Difference	Reason
		2020-21 Revised Budget	2021-22 Preliminary Budget		
21	Revenue From Other Districts	88,000	35,000	(53,000)	-60.2% St. Anthony-New Brighton, 916
92	Interest Earnings	0	250	250	0.0%
99	Miscellaneous Local Revenue	10,000	40,000	30,000	300.0% Gifts
	<b>Subtotal Local Revenue</b>	<b>\$ 98,000</b>	<b>\$ 75,250</b>	<b>\$(22,750)</b>	<b>-23.2%</b>
300	State Aids & Grants	299,320	0	(299,320)	-100.0% MDE aids
370	State Grants	10,000	0	(10,000)	-100.0%
	<b>Subtotal State Aids &amp; Grants</b>	<b>\$ 309,320</b>	<b>\$ -</b>	<b>\$(309,320)</b>	<b>-100.0%</b>
400	Fed Aid	388,495	1,100,000	711,505	183.1% Adjustment to meal counts
471	Fed School Lunch Program	384,940	48,000	(336,940)	-87.5% Adjustment to meal counts
472	Free & Reduced Lunches	1,389,422	0	(1,389,422)	-100.0% Adjustment to meal counts
473	Commodity Cash Rebate Program	30,000	20,000	(10,000)	-33.3% Varies year to year
474	Commodity Program	230,291	200,000	(30,291)	-13.2% Varies year to year
475	Spec Federal Milk	500	0	(500)	-100.0%
476	Breakfast Program	596,422	0	(596,422)	-100.0%
477	Cash in lieu of Commodities	15,000	25,000	10,000	66.7% Varies year to year
479	Summer Food Service Program	114,000	3,389,000	3,275,000	2872.8% Based on meals served
	<b>Subtotal Federal Aids &amp; Grants</b>	<b>\$ 3,149,070</b>	<b>\$ 4,782,000</b>	<b>\$ 1,632,930</b>	<b>51.9%</b>
601	Food Sales To Pupils	1,338,490	32,000	(1,306,490)	-97.6% Increased participation
606	Food Sales To Adults	33,500	25,950	(7,550)	-22.5% Based on meals served
608	Spec Function Food Sale	12,000	0	(12,000)	-100.0% Catering
	<b>Subtotal Sales &amp; Transfers</b>	<b>\$ 1,383,990</b>	<b>\$ 57,950</b>	<b>\$(1,326,040)</b>	<b>-95.8%</b>
	<b>Food Service Fund Total Revenue</b>	<b>\$ 4,940,380</b>	<b>\$ 4,915,200</b>	<b>\$(25,180)</b>	<b>-0.5%</b>

**EXPENSES**

**2021-2022  
FOOD SERVICE FUND BUDGET**

2021-22

Object	Description	2020-21		Preliminary		% Difference	Reason
		Revised Budget	Budget	Budget	\$ Difference		
118	Salary-Supervisor	116,506	141,400	\$	24,894		21.4% Coding reallocation
170	Salary-Regular	1,447,356	1,443,425		(3,931)		-0.3% Coding reallocation
171	Salary-Part Time	92,800	57,000		(35,800)		-38.6% Adjusted to actual
186	Other-Salary Nonlicensed	114,420	91,000		(23,420)		-20.5% Coding reallocation
	<b>Subtotal Salaries &amp; Wages</b>	<b>\$ 1,771,082</b>	<b>\$ 1,732,825</b>	<b>\$</b>	<b>(38,257)</b>		<b>-2.2%</b>
211	FICA/Medicare	120,651	125,477		4,826		4.0% Based on salary changes
214	PERA Contribution	115,871	126,258		10,387		9.0% Based on salary changes
220	Medical Implicit Rate	-14,546	-14,411		135		-0.9% Actuarial calculation
223	Medical Insurance	481,325	529,608		48,283		10.0% Employee benefit election
230	Life Insurance	1,992	2,097		105		5.3% Benefit costs
236	Dental Insurance	18,050	17,451		(599)		-3.3% Employee benefit election
240	LTD Insurance	4,268	4,801		533		12.5% Benefit costs
250	Tax Sheltered Annuity	7,013	8,968		1,955		27.9% Staffing changes
251	Healthcare Savings Account	8,749	10,074		1,325		15.1% Staffing changes
270	Workers' Comp Insurance	71,695	74,431		2,736		3.8% Benefit costs
291	Retiree Insurance	0	-		0		0.0%
	<b>Subtotal Employee Benefits</b>	<b>\$ 815,068</b>	<b>\$ 884,754</b>	<b>\$</b>	<b>69,686</b>		<b>8.5%</b>
311	Consulting Fees	60,000	60,000		0		0.0% No change
315	Data Proc Chrgbk	10,000	10,000		0		0.0% No change
320	Phone/Communication Srv	500	500		0		0.0% No change
329	Postage	3,000	3,000		0		0.0% No change
332	Refuse	47,000	40,000		(7,000)		-14.9% Reduced rates
334	Electric	19,000	18,000		(1,000)		-5.3%
336	Recycling	7,000	4,000		(3,000)		-42.9% Reduced rates
350	Contracted Repairs	65,000	57,500		(7,500)		-11.5% Based on actuals
366	Travel Expenses	500	500		0		0.0%
367	Professional Travel	15,000	10,000		(5,000)		-33.3% More training via webinar
369	Mileage	2,500	2,500		0		0.0%
370	Rentals & Leases	4,000	2,600		(1,400)		-35.0% Equipment rental
381	Printing & Advertising	5,000	4,000		(1,000)		-20.0% Based on estimates
382	Laundry - Dry Cleaning	10,750	9,000		(1,750)		-16.3% Based on estimates
385	Workroom Chargeback	500	500		0		0.0%
398	Inter Dept Services	-65,000	-65,000		0		0.0%
	<b>Subtotal Contracted Services</b>	<b>\$184,750</b>	<b>\$157,100</b>	<b>\$</b>	<b>-\$27,650</b>		<b>-15.0%</b>

**2021-2022**  
**FOOD SERVICE FUND BUDGET**

Object	Description	2020-21		2021-22		% Difference	Reason
		Revised Budget	Budget	Preliminary Budget	Budget		
401	General Supplies	156,500	204,000	47,500	30.4%	Reduced packaging costs	
402	Supplies-Bldg & Grnd	12,000	3,000	(9,000)	-75.0%	Working on inventory	
420	Repair Supplies	6,500	2,500	(4,000)	-61.5%		
441	Bldg Fuel - Gas	8,930	2,600	(6,330)	-70.9%	Based on history	
490	Food	1,474,725	1,363,850	(110,875)	-7.5%	Reduced alacarte items	
491	Commodities	231,720	230,000	(1,720)	-0.7%	No change	
495	Milk	141,000	145,000	4,000	2.8%	Slight change	
	<b>Subtotal Supplies</b>	<b>\$ 2,031,375</b>	<b>\$ 1,950,950</b>	<b>\$ (80,425)</b>	<b>-4.0%</b>		
530	Equipment Purchased	60,000	65,000	5,000	8.3%	Equipment replacement	
555	Technology Equipment	0	0	0			
	<b>Subtotal Equipment/Capital Improvement</b>	<b>\$ 60,000</b>	<b>\$ 65,000</b>	<b>\$ 5,000</b>	<b>8.3%</b>		
820	Dues & Memberships	13,480	9,860	(3,620)	-26.9%	Based on actuals	
	<b>Subtotal Miscellaneous</b>	<b>\$ 13,480</b>	<b>\$ 9,860</b>	<b>\$ (3,620)</b>	<b>-26.9%</b>		
	<b>FOOD SERVICE FUND TOTAL EXPENSES</b>	<b>\$ 4,875,755</b>	<b>\$ 4,800,489</b>	<b>\$ (75,266)</b>	<b>-1.5%</b>		



## **COMMUNITY SERVICE FUND**

The information that follows is a summary of budgeted revenue and expenses for the Community Service Fund for 2021-2022.

There is a projected increase of \$803,648 in revenues for next year due in great part to the return to in-person programming and completion of the new Anpétu Téča Education Center, providing a more certain outlook of the numerous programs offered to community members of all ages. Expenses will increase by \$338,229 as a result of the restoration of the program offerings.

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 21<sup>st</sup> Century Learning Grant which funds the Unity Center programming at Roseville Area Middle School, Central Park 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 \$158,683 in 2021-2022. The Community Education fund balance is expected to be \$558,897 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.

**2021-2022 COMMUNITY SERVICE BUDGET**

**REVENUE**

Source	Description	2020-21		2021-22		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
1	Maintenance Levy	979,090	1,011,382	32,292	3.3%	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	1,224,867	1,214,278	(10,589)	-0.9%	Collaboratives	
22	Misc Other ISD Rev (ABE)	0	0	0			
50	Fees From Patrons	1,049,784	2,748,009	1,698,225	161.8%	Return to in person/childcare	
93	Rent Of School Facility	2,500	25,000	22,500	900.0%	Restrictions lifred	
96	Gifts And Bequests	54,750	54,500	(250)	-0.5%	Varies year to year	
99	Misc Local Revenue	730,808	406,905	(323,903)	-44.3%	Prelim estimate	
	<b>Subtotal Local &amp; Property Taxes</b>	<b>\$ 4,041,799</b>	<b>5,460,074</b>	<b>1,418,275</b>	<b>35.1%</b>		
227	Abatement Aid	0	0	0			
234	Homestead Credit	0	0	0			
	<b>Subtotal State Aids</b>	<b>0</b>	<b>0</b>	<b>0</b>			
300	State Aids & Grants	537,903	794,872	256,969	47.8%	Per MDE	
301	Nonpublic State Aid	0	360,342	360,342	0.0%		
370	Misc Grants - MDE	243,225	40,000	(203,225)	-83.6%	Varies year to year	
	<b>Subtotal State Aids &amp; Grants</b>	<b>\$ 781,128</b>	<b>1,195,214</b>	<b>414,086</b>	<b>53.0%</b>		
400	Federal Aids & Grants	1,787,768	733,361	(1,054,407)	-59.0%	Varies year to year	
405	Sub Grant From Fed Funds	87,466	87,466	0	0.0%	Varies year to year	
	<b>Subtotal Federal Aids &amp; Grants</b>	<b>\$ 1,875,234</b>	<b>820,827</b>	<b>(1,054,407)</b>	<b>-56.2%</b>		
606	Food Sales To Adults	80,000	100,000	20,000	25.0%	Restrictions lifred	
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	311	12,000	11,689	3758.5%	Restrictions lifred	
624	Sale of equipment	5,995	0	(5,995)	-100.0%		
	<b>Subtotal Sales &amp; Transfers</b>	<b>\$ 86,306</b>	<b>112,000</b>	<b>25,694</b>	<b>29.8%</b>		
	<b>COMMUNITY SERVICE FUND REVENUE</b>	<b>\$ 6,784,467</b>	<b>7,588,115</b>	<b>803,648</b>	<b>11.8%</b>		

**2021-2022 COMMUNITY SERVICE BUDGET**

**EXPENSES BY OBJECT**

Object	Description	2020-21		2021-22		% Difference	Reason
		Revised Budget	Preliminary Budget	Revised Budget	Preliminary Budget		
110	Salary-Administration	167,148	163,268	(3,880)	-2.3%	Coding changes	
118	Salary-Supervisor	340,872	386,149	45,277	13.3%	Coding changes	
120	ECFE/Schl Readiness Supervision	311,288	323,232	11,944	3.8%	Salaries and benefits	
140	Salary-Licensed	366,780	432,021	65,241	17.8%	PreK increase	
141	Salary-Instr. Aide	1,037,616	1,291,813	254,197	24.5%	PreK increase	
145	Substitute Teachers	6,505	6,500	(5)	-0.1%	No change	
147	TA Substitutes	500	0	(500)	-100.0%	Minimal cjchange	
154	School Nurse	40,908	43,630	2,722	6.7%	Salaries and benefits	
165	School Counselor	45,881	58,394	12,513	27.3%	Non-public schools	
170	Salary-Regular	464,641	487,221	22,580	4.9%	Return to programming	
171	Salary-Part Time	1,000	0	(1,000)	-100.0%		
185	Other Pay	477,329	314,556	(162,773)	-34.1%	Preliminary estimate	
186	Other-Salary Nonlicensed	1,271,967	893,046	(378,921)	-29.8%	Preliminary estimate	
	<b>Subtotal Salaries &amp; Wages</b>	<b>\$ 4,532,435</b>	<b>4,399,830</b>	<b>(132,605)</b>	<b>-2.9%</b>		
211	FICA/Medicare	324,173	335,352	11,179	3.4%	Salaries/benefits	
214	PERA Contribution	208,380	231,966	23,586	11.3%	Salaries/benefits	
218	TRA Contribution	106,961	108,364	1,403	1.3%	Salaries/benefits	
220	Medical Implicit Cost Offset	-19,302	(19,123)	179		Actuarial calculation	
223	Medical Insurance	703,247	726,004	22,757	3.2%	Employee benefit election	
230	Life Insurance	8,976	4,021	(4,955)	-55.2%	Staffing	
236	Dental Insurance	31,750	35,527	3,777	11.9%	Staffing	
240	LTD Insurance	10,918	12,696	1,778	16.3%	Staffing	
250	Tax Sheltered Annuity	25,027	21,392	(3,635)	-14.5%	Employee benefit election	
251	Healthcare Savings Account	22,026	22,909	883	4.0%	Staffing	
270	Workers Compensation	24,430	25,958	1,528	6.3%	Staffing	
	<b>Subtotal Employee Benefits</b>	<b>1,446,586</b>	<b>1,505,066</b>	<b>58,480</b>	<b>4.0%</b>		
303	Fed Contract Under 25k	40,000	40,000	0	0.0%		
304	Fed Sub > \$25k	5,000	5,000	0	0.0%		
305	Professional Fees	36,407	71,715	35,308	97.0%	Increased programming	
311	Consulting Fees	176,033	332,550	156,517	88.9%	Increased programming	
320	Phone/Communication Srv	4,087	3,975	(112)	-2.7%		

**2021-2022 COMMUNITY SERVICE BUDGET**

Object	Description	2020-21		2021-22		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
329	Postage	10,230	10,677	447	4.4%		
330	Utility Services	2,000	2,000	0	0.0%		
335	Maint Chargeback	50,000	175,000	125,000	250.0%	Return to programming	
340	Property Insurance	3,000	3,300	300	10.0%	Premium increase	
350	Contracted Repairs	5,072	3,250	(1,822)	-35.9%		
358	Foreign Lang Interpreter	1,500	0	(1,500)	-100.0%		
360	Public Transportation	104,700	186,778	82,078	78.4%	Return to programming	
365	Inter Dept Trans	0	0	0	0.0%		
367	Professional Travel	22,850	32,450	9,600	42.0%	Return to programming	
369	Mileage	16,290	15,850	(440)	-2.7%		
370	Rentals & Leases	7,445	7,410	(35)	-0.5%		
381	Printing & Advertising	13,675	19,680	6,005	43.9%	Return to programming	
385	Wkroom Chargeback	20,534	20,281	(253)	-1.2%		
391	Reimburse Other ISDs	265,085	180,000	(85,085)	-32.1%	Collaboratives	
394	Pymnts--Other Agency	32,184	35,100	2,916	9.1%	Return to programming	
398	Interdept Chargeback	-97,646	(83,669)	13,977	-14.3%		
	<b>Subtotal Contracted Services</b>	<b>\$ 718,446</b>	<b>1,061,347</b>	<b>342,901</b>	<b>47.7%</b>		
401	General Supplies	114,713	170,437	55,724	48.6%	Return to programming	
406	Instructional aSoftware	1,000	500				
430	Instr Supplies	16,482	14,395	(2,087)	-12.7%	Return to programming	
442	Gas & Oil - Vehicles	62	0	(62)	-100.0%		
460	Textbooks	108,728	108,728	0	0.0%		
489	Periodical/Newspaper	329	1,150	821	249.5%		
490	Food	47,994	71,100	23,106	48.1%	Return to programming	
	<b>Subtotal Supplies</b>	<b>289,308</b>	<b>366,310</b>	<b>77,502</b>	<b>26.8%</b>		
530	Equipment Purchased	24,500	29,800	5,300	21.6%	Varies year to year	
555	Technology Equipment	56,777	39,736	(17,041)	-30.0%	Varies year to year	
	<b>Subtotal Equipment</b>	<b>81,277</b>	<b>69,536</b>	<b>(11,741)</b>	<b>-14.4%</b>		
820	Dues & Memberships	5,992	10,184	4,192	70.0%		
895	Fed/Nonpublic Admin	17,159	17,159	0	0.0%		
898	Scholarships	0	0	0	0.0%		
	<b>Subtotal Miscellaneous</b>	<b>\$ 23,151</b>	<b>27,343</b>	<b>4,192</b>	<b>18.1%</b>		
	<b>COMMUNITY SERVICE FUND EXPENSES</b>	<b>\$ 7,091,203</b>	<b>7,429,432</b>	<b>338,729</b>	<b>4.8%</b>		

**2021-2022 COMMUNITY SERVICE BUDGET**

**EXPENSES BY PROGRAM**

Program	Description	2020-21	2021-22	Preliminary	Reason
		Revised Budget	Budget		
			\$ Difference	% Difference	
501	Advisory Council	0	0	0	0.0%
502	Comm Ed Administration	307,195	290,410	(16,785)	-5.5%
503	Adult Enrichment	104,000	281,926	177,926	171.1%
505	Facility Use Scheduling	6,675	24,413	17,738	265.7%
506	Senior Program	300,929	296,883	(4,046)	-1.3%
507	Youth Enrichment	9,823	60,993	51,170	520.9%
508	Aquatics	14,976	116,966	101,990	681.0%
509	SHIP Grant	5,505	0	(5,505)	-100.0%
510	Adults With Disabilities	9,161	9,820	659	7.2%
511	Community Events	5,629	10,500	4,871	86.5%
512	Building Security	1,935	0		
514	21st Century Lrn Comm Grant	738,133	733,359	(4,774)	-0.6%
520	Adult Learning - Comm Serv	1,400,006	1,135,848	(264,158)	-18.9%
521	Alternative H S (Summer)	-1	0	1	0.0%
570	School Age Child Care	2,401,776	2,213,163	(188,613)	-7.9%
580	Early Child Family Education	414,557	500,475	85,918	20.7%
581	Pre-Kindergarten Pathways	154,340	165,649	11,309	7.3%
582	School Readiness	419,849	789,680	369,831	88.1%
583	Early Childhood Screening	39,369	39,586	217	0.6%
585	Youth Development	69,534	91,669	22,135	31.8%
590	Comm Ser-Other Services	133,437	133,437	0	0.0%
595	Suburb Ramsey Family Collaborative	319,720	300,000	(19,720)	-6.2%
710	Nonpublic Guidance	132,417	132,417	0	0.0%
720	Nonpublic Health	102,238	102,238	0	0.0%
<b>COMMUNITY SERVICE FUND EXPENSES</b>		<b>\$ 7,091,203</b>	<b>7,429,432</b>	<b>338,229</b>	<b>4.8%</b>

## **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 2021-2022.

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 four 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 remaining funds, used for the major maintenance initiatives, will be reported under Fund 06 LTFM Construction Fund.

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



**2021-2022 LTFM CONSTRUCTION BUDGET**

**REVENUE**

Source	Description	2020-21		2021-22 Preliminary		% Difference	Reason
		Revised Budget	Budget	Budget	Budget		
1	Levy	7,009,258	3,000,000	(4,009,258)		-57.2%	Deferred Mintce levy
	<b>DEBT REDEMPTION FUND</b>	\$ 7,009,258	\$ 3,000,000	\$ (4,009,258)		-57.2%	

**EXPENSES**

Object	Description	2020-21		2021-22 Preliminary		% Difference	Reason
		Revised Budget	Budget	Budget	Budget		
305	PROFESSIONAL FEES	10,000,000	3,000,000	-7,000,000		-70.0%	Portion to Gen Fd
306	A&E FEE & REIMBURSABLE	0	0	0		0.0%	
311	CONSULTING FEES	1,000,000	0	-1,000,000		-100.0%	
	<b>DEBT REDEMPTION FUND</b>	\$ 11,000,000	\$ 3,000,000	\$ (8,000,000)		-72.7%	

## 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 continues in various phases through fall 2022. 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, to be completed by 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.

## 2021-2022 BOND CONSTRUCTION BUDGET

### REVENUE

Source	Description	2020-21 Revised Budget	2021-22 Preliminary Budget	\$ Difference	% Difference	Reason
92	Interest Earnings	985,000	50,000	(935,000)	-94.9%	Int on Bond Funds
<b>BOND CONSTRUCTION FUND</b>		<b>\$ 985,000</b>	<b>\$ 50,000</b>	<b>\$(935,000)</b>	<b>-94.9%</b>	

### EXPENSES

Object	Description	2020-21 Revised Budget	2021-22 Preliminary Budget	\$ Difference	% Difference	Reason
305	MISC EXP, MOVING, STORAGE	0	0	-		
306	A&E FEE & REIMBURSABLE	5,000,000	0	(5,000,000)	-100.0%	Wrap up construction
307	CM FEE, SITE SERVICES & REIMB	0	0	-	0.0%	
340	BUILDERS RISK INSURANCE	0	0	-	0.0%	
456	TECH SUPPLIES INSTRUCTIONAL	0	0	-		
511	SURVEYS, BORINGS, MISC IMP	0	0	-		
520	BUILDING CONSTRUCTION	27,000,000	18,400,000	(8,600,000)	-31.9%	Complete project
522	TESTING & SPECIAL INSPECT.	0	0	-		
524	BLDG PERMIT/PLAN REVIEW	0	0	-		
530	FURN, FIXTURES, EQUIP	3,000,000	0	(3,000,000)		
555	TECH EQUIP AND CABLING	0	0	-		
790	BOND INSURANCE COSTS	0	0	-		
<b>BOND CONSTRUCTION FUND</b>		<b>\$ 35,000,000</b>	<b>\$ 18,400,000</b>	<b>\$(16,600,000)</b>	<b>-47.4%</b>	

## **DEBT SERVICE FUND**

This section is a summary of budgeted revenue and expenses for the Debt Redemption Fund for 2021-2022.

The District has five 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 and again in 2020. 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.

## 2021-2022 DEBT SERVICE BUDGET

### REVENUE

Source	Description	2020-21	2021-22 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference		
1	Maintenance Levy	12,002,393	12,860,498	858,105.00	7.1%	Voter approved bond
2	Mobile Home Tax	0	0	0.00	0.0%	
9	Fiscal Disparities	0	0	0.00	0.0%	
15	Interest On Levy Pymnts	0	0	0		
<b>DEBT REDEMPTION FUND</b>		<b>\$ 12,002,393</b>	<b>\$ 12,860,498</b>	<b>\$ 858,105</b>	<b>7.1%</b>	

### EXPENSES

Object	Description	2020-21	2021-22 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference		
710	Bond Redemption or Principal	5,323,590	3,890,000	\$ (1,433,590)	-26.9%	Voter approved bond
720	Bond Interest	6,423,900	5,719,300	\$ (704,600)	-11.0%	Voter approved bond
790	Other Debt Service Expense	7,000	10,000	\$ 3,000	42.9%	Voter approved bond
<b>DEBT REDEMPTION FUND</b>		<b>\$ 11,754,490</b>	<b>\$ 9,619,300</b>	<b>\$ (2,135,190)</b>	<b>-18.2%</b>	

## **OPEB DEBT FUND**

This section is a summary of budgeted revenue and expenses for the OPEB Debt Fund for 2021-2022.

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 outstanding bond principal balance is \$16,985,000.

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.



**2021-2022 OPEB DEBT FUND BUDGET**

**REVENUE**

Source	Description	2020-21		2021-22		% Difference	Reason
		Revised Budget	Preliminary Budget	Revised Budget	Preliminary Budget		
1	Maintenance Levy	897,641	856,868	(40,773.00)	-4.5%	Bond Refunding 2017	
2	Mobile Home Tax	0	0	0.00			
9	Fiscal Disparities	0	0	0.00			
15	Interest on Levy Payment	\$ -	\$ -	\$ -			
	<b>TOTAL OPEB BOND DEBT REVENUE</b>	<b>\$ 897,641</b>	<b>\$ 856,868</b>	<b>\$ (40,773)</b>	<b>-4.5%</b>		

**EXPENSES**

Object	Description	2020-21		2021-22		% Difference	Reason
		Revised Budget	Preliminary Budget	Revised Budget	Preliminary Budget		
710	Bond Redemption - Principal	\$ 405,000	\$ 360,000	\$ (45,000)	-11.1%	Bond Refunding 2017	
720	Bond Interest	\$ 506,913	\$ 498,813	\$ (8,100)	-1.6%	Bond Refunding 2017	
790	Other Loan Expense	\$ 500	\$ 500	\$ -	0.0%		
	<b>TOTAL OPEB BOND DEBT EXPENSES</b>	<b>\$ 912,413</b>	<b>\$ 859,313</b>	<b>\$ (53,100)</b>	<b>-5.8%</b>		

## **OPEB TRUST FUND**

This section is a summary of budgeted revenue and expenses for the OPEB Trust Fund for 2021-2022.

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 2021-22 are estimates based on the actuarial study conducted in 2019, which was based on data at July 1, 2018. The actuarial projections are required to be updated bi-annually, to reflect current costs and eligible employees. The updated actuarial study is underway.

## 2021-2022 OPEB TRUST FUND BUDGET

### REVENUE

Source	Description	2020-21		2021-22		Difference	Reason	%
		Revised Budget	Preliminary Budget	\$ Difference	%			
92	Interest Earnings	40,000	45,000	\$ 5,000			12.5% Principal investment amount is being drawn down	
<b>TOTAL REVENUE</b>		<b>\$ 40,000</b>	<b>\$ 45,000</b>	<b>\$ 5,000</b>				<b>12.5%</b>

### EXPENSES

Object	Description	2020-21		2021-22		Difference	Reason	%
		Revised Budget	Preliminary Budget	\$ Difference	%			
223	Medical Insurance	\$ 885,000	\$ 850,000	\$ (35,000)			-4.0% Estimate cost of retiree insurance & implicit rate subsidy	
251	Healthcare Savings Account	\$ 135,000	\$ 145,000	\$ 10,000			7.4% Severance pmts to HSAs (sunsetting)	
<b>TOTAL EXPENSES</b>		<b>\$ 1,020,000</b>	<b>\$ 995,000</b>	<b>\$ (25,000)</b>				<b>-2.5%</b>

## **INSURANCE FUND**

This section is a summary of budgeted revenue and expenses for the Insurance Fund for 2021-2022.

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 six years straight, rates will remain the same. We are budgeted to end 2021-2022 with a reserve of \$647,252, an increase of approximately \$15,000 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.

**2021-2022 SELF-INSURED INSURANCE FUND BUDGET**

**REVENUE**

Source	Description	2020-21	2021-22	Difference	Reason
		Revised Budget	Preliminary Budget		
99	Miscellaneous Local Revenue	995,000	1,010,000	15,000	1.5% Premium contributions
<b>SELF-INSURANCE FUND</b>		\$ 995,000	\$ 1,010,000	\$ 15,000	1.5%

**EXPENSES**

Object	Description	2020-21	2021-22	Difference	Reason
		Revised Budget	Preliminary Budget		
235	Dental Expense	\$ 920,000	\$ 935,000	\$ 15,000	1.6% Projected claims
311	Professional-Technical Expense	\$ 45,000	\$ 60,000	\$ 15,000	33.3% Admin Fees
<b>SELF-INSURANCE FUND</b>		\$ 965,000	\$ 995,000	\$ 30,000	3.1%

**ROSEVILLE AREA SCHOOLS  
2021-2022 PRELIMINARY BUDGET**

	2020-2021 Revised Budget	2021-2022 Proposed Budget	Budget Increase/ (Decrease)
<b>GENERAL FUND</b>			
Revenue	\$107,168,701	\$114,617,566	\$7,448,865
Expense	\$109,504,241	\$116,629,835	\$7,125,594
<b>Difference</b>	<b>(\$2,335,540)</b>	<b>(\$2,012,269)</b>	
<b>FOOD SERVICE FUND</b>			
Revenue	\$4,940,380	\$4,915,200	(\$25,180)
Expense	\$4,875,755	\$4,800,849	(\$74,906)
<b>Difference</b>	<b>\$64,625</b>	<b>\$114,351</b>	
<b>COMMUNITY SERVICE FUND</b>			
Revenue	\$6,784,467	\$7,588,115	\$803,648
Expense	\$7,091,203	\$7,429,432	\$338,229
<b>Difference</b>	<b>(\$306,736)</b>	<b>\$158,683</b>	
<b>CONSTRUCTION FUND (FD 06 LTFM)</b>			
Revenue	\$7,009,258	\$3,000,000	(\$4,009,258)
Expense	\$11,000,000	\$3,000,000	(\$8,000,000)
<b>Difference</b>	<b>(\$3,990,742)</b>	<b>\$0</b>	
<b>CONSTRUCTION FUND (Bond Construction)</b>			
Revenue	\$985,000	\$50,000	(\$935,000)
Expense	\$35,000,000	\$18,400,000	(\$16,600,000)
<b>Difference</b>	<b>(\$34,015,000)</b>	<b>(\$18,350,000)</b>	
<b>DEBT SERVICE FUND</b>			
Revenue	\$12,002,393	\$12,860,498	\$858,105
Expense	\$11,754,490	\$9,619,300	(\$2,135,190)
<b>Difference</b>	<b>\$247,903</b>	<b>\$3,241,198</b>	
<b>OPEB DEBT FUND</b>			
Revenue	\$897,641	\$856,868	(\$40,773)
Expense	\$912,413	\$859,313	(\$53,100)
<b>Difference</b>	<b>(\$14,772)</b>	<b>(\$2,445)</b>	
<b>SCHOLARSHIP FUND</b>			
Revenue	\$10,000	\$10,000	\$0
Expense	\$10,000	\$10,000	\$0
<b>Difference</b>	<b>\$0</b>	<b>\$0</b>	
<b>OPEB TRUST FUND</b>			
Revenue	\$40,000	\$45,000	\$5,000
Expense	\$1,020,000	\$995,000	(\$25,000)
<b>Difference</b>	<b>(\$980,000)</b>	<b>(\$950,000)</b>	
<b>INSURANCE FUND</b>			
Revenue	\$995,000	\$1,010,000	\$15,000
Expense	\$965,000	\$995,000	\$30,000
<b>Difference</b>	<b>\$30,000</b>	<b>\$15,000</b>	
<b>Revenue, All Funds</b>	<b>\$ 140,832,840</b>	<b>\$ 144,953,247</b>	<b>\$ 4,120,407</b>
<b>Expenses, All Funds</b>	<b>\$ 182,133,102</b>	<b>\$ 162,738,729</b>	<b>\$ (19,394,373)</b>



**Budget Summary - Proposed Projections**  
**2021 - 2022**

	Estimated Fund Balance June 30, 2021	2020-2021 Revised Revenues	2021-2022 Preliminary Revenues	Variance in Revenue	2020-2021 Revised Expenditures	2021-22 Preliminary Expenditures	Variance in Expenditures	Revenue Excess/(Deficit) Over Expenses	Proposed Projected Balance 6/30/22
<b>General Fund</b>									
Unassigned Fund Balance	\$ 4,527,539	\$ 93,699,313	\$ 96,511,444	\$ 2,812,131	\$ 96,853,279	\$ 98,086,987	\$ 1,233,708	\$ (1,575,543)	\$ 2,951,996
	\$ 4,527,539								\$ 2,951,996
<b>2.8%</b>									
<b>Nonspendable (Inventories &amp; Prepaid)</b>	\$ 792,020								\$ 792,020
									\$ 3,744,016
<b>Restricted for:</b>									
Staff Development	\$ -	\$ 1,064,014	\$ 1,083,889	\$ 19,875	\$ 1,064,014	\$ 1,083,889	\$ 19,875	\$ -	\$ -
Compensatory Ed	\$ -	\$ 6,766,645	\$ 5,975,306	\$ (791,339)	\$ 6,766,645	\$ 5,975,306	\$ (791,339)	\$ -	\$ -
Learning & Development	\$ -	\$ 1,655,214	\$ 1,678,219	\$ 23,005	\$ 1,655,214	\$ 1,678,219	\$ 23,005	\$ -	\$ -
Gifted and Talented	\$ -	\$ 105,326	\$ 106,225	\$ 899	\$ 105,326	\$ 106,225	\$ 899	\$ -	\$ -
School Safety	\$ -	\$ 435,952	\$ 409,004	\$ (26,948)	\$ 435,952	\$ 409,004	\$ (26,948)	\$ -	\$ -
Operating Capital	\$ 1,324,869	\$ 2,442,237	\$ 4,096,038	\$ 1,653,801	\$ 2,680,843	\$ 4,532,764	\$ 1,851,921	\$ (436,726)	\$ 888,143
Long-term Facilities Maintenance (LTFM)	\$ -	\$ 1,000,000	\$ 4,757,441	\$ 3,757,441	\$ 1,000,000	\$ 4,757,441	\$ 3,757,441	\$ -	\$ -
<b>Subtotal, Restricted</b>	\$ 1,324,869	\$ 13,469,388	\$ 18,106,122	\$ 4,636,734	\$ 12,650,962	\$ 18,542,848	\$ 5,891,886	\$ (436,726)	\$ 888,143
<b>Total, General Fund</b>	\$ 6,644,428	\$ 107,168,701	\$ 114,617,566	\$ 7,448,865	\$ 109,504,241	\$ 116,629,835	\$ 7,125,594	\$ (2,012,269)	\$ 4,632,159
<b>Food Service Fund</b>									
Community Service Fund	\$ 444,546	\$ 4,940,380	\$ 4,915,200	\$ (25,180)	\$ 4,875,755	\$ 4,800,849	\$ (74,906)	\$ 114,351	\$ 558,897
Construction Fund (FD 06 LTFM)	\$ 433,811	\$ 6,784,467	\$ 7,588,115	\$ 803,648	\$ 7,091,203	\$ 7,429,432	\$ 338,229	\$ 158,683	\$ 592,494
Construction Fund ( Bond Construction)	\$ 2,838,851	\$ 7,009,258	\$ 3,000,000	\$ (4,009,258)	\$ 11,000,000	\$ 3,000,000	\$ (8,000,000)	\$ -	\$ 2,838,851
Debt Service Fund	\$ 20,206,489	\$ 985,000	\$ 50,000	\$ (935,000)	\$ 35,000,000	\$ 18,400,000	\$ (16,600,000)	\$ (18,350,000)	\$ 1,856,489
Debt Service Fund	\$ 1,762,458	\$ 12,002,393	\$ 12,860,498	\$ 858,105	\$ 11,754,490	\$ 9,619,300	\$ (2,135,190)	\$ 3,241,198	\$ 5,003,656
OP&B Debt Fund	\$ 199,860	\$ 897,641	\$ 856,868	\$ (40,773)	\$ 912,413	\$ 859,313	\$ (53,100)	\$ (2,445)	\$ 197,415
Scholarship Fund	\$ 22,003	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 22,003
OP&B Trust Fund	\$ 7,608,557	\$ 40,000	\$ 45,000	\$ 5,000	\$ 1,020,000	\$ 995,000	\$ (25,000)	\$ (950,000)	\$ 6,658,557
Insurance Fund	\$ 632,252	\$ 995,000	\$ 1,010,000	\$ 15,000	\$ 965,000	\$ 995,000	\$ 30,000	\$ 15,000	\$ 647,252
<b>Total, All Funds</b>	\$ 40,793,255	\$ 140,832,840	\$ 144,953,247	\$ 4,120,407	\$ 182,133,102	\$ 162,738,729	\$ (19,394,373)	\$ (17,785,482)	\$ 23,007,773