



Roseville Area Schools

Excellence, Innovation & Equity in All We Do

**PROPOSED BUDGET
ALL FUNDS
2024 - 2025**

June 25, 2024

TABLE OF CONTENTS

Proposed Budget Introduction	1
District's Financial Policies	3
The Budget Process/Timeline/Flowchart	4
Enrollment	9
Levy – 2023 Pay 2024	10
General Fund Revenue & Expenses	12
Food Service Fund Revenue & Expenses	25
Community Service Fund Revenue & Expenses	29
LTFM Construction / Capital Facilities	34
Construction Fund (Bond Construction)	36
Debt Service Fund Revenue & Expenses	38
OPEB Debt Fund Revenue & Expenses	40
OPEB Trust Fund Revenue & Expenses	42
Insurance Fund Revenue & Expenses	44
Summary and Fund Balances	46



Roseville Area Schools

1251 County Road B2 West • Roseville, MN 55113
PHONE 651-635-1600 • FAX 651-635-1659 • www.isd623.org

June 25, 2024

PROPOSED BUDGET

ALL FUNDS

2024-2025

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, the economic environment and cautious optimism.

The preliminary budget was developed over several months assuming that our programs would be operating under a status quo. However, there are other factors that we monitor and may have a positive or negative impact on our budget.

Those factors included but are not limited to the following:

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

PROFILE OF THE DISTRICT

The District was incorporated in 1949 and serves portions of seven suburban communities on the north edge of the Minneapolis/St. Paul metropolitan area. The District enrolled 7,208 students in fiscal year (FY) 2024 from a population of 57,443 citizens residing in a 21.65 square mile area. The District encompasses the cities of Arden Hills, Falcon Heights, Little Canada, Lauderdale, Maplewood, Roseville, and Shoreview.

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

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

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

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

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

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

Preschool is offered at early childhood centers. 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 2024, the District operated 12 buildings: one high school, one middle school, one kindergarten through eighth grade, seven elementary schools, one community center including the alternative high school, and a central administration building. The instructional program is organized using several grade configurations: Pre-K-6, K-8, 7-8, and 9-12. The pandemic has had a significant impact on the District's student enrollment during the last two years. As a result, the district is conservatively projecting 7,229 average daily membership in FY 2025, a slight increase compared to current year enrollment.

The District's school buildings were built between 1951 and 1996. Although some of the school buildings are over 50 years old, the District participates in the Long-Term Facilities Maintenance Program through the state of Minnesota, and has a 10-year spending plan of \$150 million for deferred maintenance and health and safety facility needs.

The District intentionally focuses on efforts of staff and other resources to identify financial resources that are available in order to maximize revenue. With the exception of locally imposed fees for things like student activities, the District

is dependent on the state of Minnesota for its revenue authority and state aid. Some revenue authority, such as operating referenda and building bonds, also require voter approval. For the past several biennia, the funding provided for public education in the state of Minnesota has not been sufficient to meet instructional program needs, due to increased inflationary costs and required mandates.

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

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

MISSION, CORE VALUES, AND RELEVANT FINANCIAL POLICIES

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

School Board Policy 744 addresses fund balance. The policy is in place to ensure the financial stability of the District, to provide a sound basis to justify continuation of the strong financial rating, and to provide a reserve enabling the District to deal with unforeseen budget expenditures. The School Board's fund balance policy strives to maintain an unassigned fund balance not to fall below 6 percent.

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, 2024 to be \$10,027,582 or 8.1 percent of total General Fund Operating Account expenditures. Preliminary budget projections for fiscal year 2024-2025 estimate deficit spending, and a year-end unassigned fund balance of \$9,971,802 or 8.6%.

Respectfully submitted,


Shari Thompson
Director of Business Services


Denise Mickle
Controller


Kathy Englund
District Accountant

**ROSEVILLE AREA SCHOOLS
PROPOSED GENERAL FUND BUDGET PARAMETERS
2024-2025 as of February 2024**

The district is in the process of preparing its 2024-2025 budget. 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 currently in compliance with the 3 percent minimum and administration is proactively planning to present a preliminary 2024-2025 budget which includes an operating surplus and maintains the financial stability the unassigned fund balance provides for the future.

Finance/Revenue Parameters

The per-pupil basic general education formula allowance is currently \$7,138. The MN Legislature increased the formula allowance by 2% or \$143, for a total basic formula allowance of \$7,281 in 2024-2025.

Operating referendum revenue continues to be based on Adjusted Pupil Units (APU). Thanks to the support and generosity of the Roseville Area Schools community, the district will receive \$1,983.86 per APU in operating levy. In addition, the district will continue to receive \$724 per APU in Local Option Revenue.

Levy revenue will be based on the 2023 Pay 2024-25 Certified Levy.

Compensatory revenue is projected to increase about 10 percent or \$828,000 over the current year.

Special education cross-subsidy revenue is expected to increase.

Enrollment Parameters

Enrollment will be projected using February 1, 2024, enrollment. Early estimates indicate stagnant or a slight decline in enrollment at the elementary level. 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 each of the current targets per grade in all grades 1-12. The following will be used for target section averages:

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

Most student support resources added during the pandemic, including those for social emotional learning and mental health supports, will be maintained across the district.

Estimated salary and medical benefit settlements for upcoming contract negotiations will be included.

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

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

Utility costs will be based on multiple year average usage with consideration given to current rates (5% increase).

Federal CARES funds will sunset as of September 30, 2024. This is a reduction of approximately \$6 million in federal aid from the current 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 2024-2025 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 2024 tax levy, which occurred on December 12, 2023. The board also provides guidance and input to the budget development process by approving the 2023-24 revised budget, the 2024-25 proposed budget timeline, and discussion of these preliminary

2024-25 budget assumptions. 2024-25 budget updates will continue to be provided as needed at board meetings until the Board adopts the Preliminary 2024-25 Budget on June 25, 2024.

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

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

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

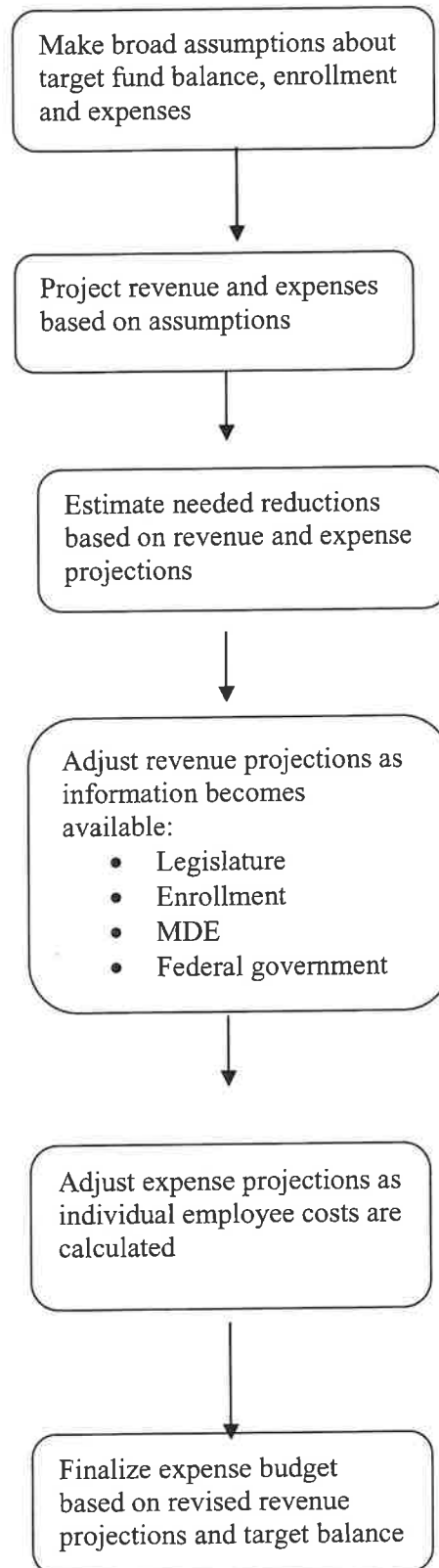
Other stakeholder feedback – District administration is conducting ongoing feedback input sessions with various stakeholders including staff, students, families, and community members.

In addition to the budget presentations at regularly scheduled school board meetings, an annual budget hearing will be held prior to final adoption of the preliminary budget by the school board. The annual budget hearing is scheduled for May 28, 2023 in the Fairview Room at Anpétu Téča Education Center. This meeting will seek feedback in assessing budget recommendations.

**Roseville Area Schools – ISD 623
2024-2025 Proposed Budget Planning Timeline**

Date	Budget Event	Action
June 2023	2023-2024 Budget Approved	Board Approval
September 26, 2023	Preliminary Levy set (Payable 2024; 2024-25 Revenue)	Board Approval
December 12, 2023	Final Levy set (Payable 2024; 2024-25 Revenue)	Board Approval
January 23, 2024	Approve 2024-2025 budget timeline and parameters.	Board Approval
January 29, 2024	Cabinet review of 2024-2025 budget timeline and parameters.	Cabinet
February 6, 2024	Review & approval of 2023-24 revised general fund budget	Board Approval
February 23, 2024	Budget update to School Board	School Board
April 3, 2024	Finance Advisory Committee – revised current year budget, 2024-2025 budget parameters and timeline	Finance Advisory Committee
April 23, 2024	Update the School Board on Budget development as needed	Administrative report to School Board
May 28, 2024	Prior to the regular School Board meeting, the district holds a public hearing to share the 2024-2025 DRAFT general fund budget and collect any public comment	Administrative report to the public
June 25, 2024	School Board formally adopts 2024-2025 Budget	Board Approval

BUDGET FLOWCHART



Projected Enrollment Used to Calculate Revised General Education Revenue for 2024-2025

	LEP	SRP	ECSE	All Day	1	2	3	4	5	6	7	8	9	10	11	12	Total
Enrollment Projections 12-1 PRE-K																	
69 High School	223																
70 Middle School	112																
73 Parkview	86										427	430					2,312
615 FAHS	8										87	90					857
721 Brimhall	92										88	82					731
722 Central Park	132										82	75					85
723 Edgerton	153										82	48					583
525 Harambee	62	17									53	57					419
724 Falcon Heights	39										58	60					406
728 Little Canada	206										41	29					272
731 E D Williams	74										66	64					470
											107	92					648
											63	77					463
Subtotal	1187	17	0	530	579	549	572	500	538	530	514	520	585	592	601	619	7,246
LESS ATTRITION											-7	-6	-9	-12	-18	-15	(67)
LESS PSEO																	(30)
732 Fairview Program	0	13	55														68
32 Adult HS																	12
Served ISD 623	1187	30	55	530	579	549	572	500	538	530	507	514	576	580	573	596	7229
							1700		1568							3346	
2016 Tuition Students - est.	1	1	0	0	0	0	4	4	1	2	2	2	3	4	9	31	64.00
Total Tuitioned Out	0	1	1	0	0	0	4	4	1	2	2	2	3	4	9	31	64.00
TOTAL	1187	30	56	531	579	549	576	504	539	532	509	516	579	584	582	627	7,293.00
							1704		1575							3397	
EXTENDED TIME																	
72 Adult HS Extended Time																	
611 Elem. Tgtd Services																	50.00
615 FAHS																	78.00
612 Middle Tgtd																	25.00
Total extended time	0	0	0	14	13	14	14	13	12	12	16	9	8	13	11	18	153.00
							41		37							75	153.00

2023 PAY 2024 PROPOSED LEVY

GENERAL FUND

Source	Levy	Levy Adjustments	Maximum 2023 Pay 2024 Levy	Proposed Decrease	Proposed 2023 Pay 2024 Levy	Approved 2022 Pay 2023 Levy	\$ Change 2022 Proposed vs. 2021 Approved	% Change 2022 Proposed vs. 2021 Approved
Abatements		\$ 248,845.29	248,845.29	\$ -	\$ 248,845.29	183,250.30	\$ 85,594.99	52.43%
Alternative Teacher Compensation	\$ 684,870.55	(63.52)	684,807.03	\$ -	\$ 684,807.03	683,985.07	\$ 821.96	0.12%
Long Term Facilities	\$ 8,242,112.53	(2,611,447.87)	5,630,664.66	\$ -	\$ 5,630,664.66	4,619,514.07	\$ 1,011,150.59	21.89%
Building Leases	\$ 1,698,272.00	(75,652.20)	1,622,619.80	\$ -	\$ 1,622,619.80	1,687,865.75	\$ (65,245.95)	-3.87%
Bldg Leases - Intermediate	\$ 513,112.00	\$ -	513,112.00	\$ -	\$ 513,112.00	519,168.00	\$ (6,056.00)	-1.17%
Career & Technical	\$ 447,133.69	(29,229.84)	417,903.85	\$ -	\$ 417,903.85	383,342.94	\$ 34,560.91	9.02%
Equity Levy	\$ 595,705.18	26,301.10	622,006.28	\$ -	\$ 622,006.28	617,290.56	\$ 4,715.72	0.76%
Location Equity Levy	\$ 5,635,150.40	32,145.60	5,667,296.00	\$ -	\$ 5,667,296.00	5,211,908.65	\$ 455,387.35	8.74%
Achievement & Integration	\$ 539,457.43	(26,120.74)	513,336.69	\$ -	\$ 513,336.69	749,470.82	\$ (236,134.13)	-31.51%
Operating Capital	\$ 1,103,784.69	1,739.45	1,105,524.14	\$ -	\$ 1,105,524.14	898,707.61	\$ 206,816.53	23.01%
Reemployment Levy	\$ 125,000.00	(150,965.77)	(25,965.77)	\$ -	\$ (25,965.77)	(96,164.61)	\$ 70,198.84	-73.00%
Safe Schools Levy	\$ 290,145.60	(12,846.60)	277,299.00	\$ -	\$ 277,299.00	273,140.28	\$ 4,158.72	1.52%
Safe Schools Intermediate	\$ 120,894.00	(5,352.75)	115,541.25	\$ -	\$ 115,541.25	113,808.45	\$ 1,732.80	1.52%
TIF Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transition Levy	\$ 192,251.90	1068.71	193,320.61	\$ -	\$ 193,320.61	175,111.18	\$ 18,209.43	-10.40%
Hotel Approved Referendum	\$ 15,989,118.06	(630,194.13)	15,358,923.93	\$ -	\$ 15,358,923.93	14,403,005.27	\$ 955,918.66	6.64%
Total, General Fund:	\$ 36,177,008.03	(3,231,773.27)	32,945,234.76	\$ -	\$ 32,945,234.76	30,403,404.34	\$ 2,541,830.42	8.36%

COMMUNITY SERVICE FUND

Source	Levy	Levy Adjustments	Maximum 2023 Pay 2024 Levy	Proposed Decrease	Proposed 2023 Pay 2024 Levy	Approved 2022 Pay 2023 Levy	\$ Change 2022 Proposed vs. 2021 Approved	% Change 2022 Proposed vs. 2021 Approved
Basic Revenue	\$ 414,643.03	\$ -	414,643.03	\$ -	\$ 414,643.03	413,137.15	\$ 1,505.88	0.36%
Early Childhood	\$ 221,443.70	(11,206.74)	210,236.96	\$ -	\$ 210,236.96	229,451.43	\$ (19,214.47)	-8.37%
Home Visiting	\$ 7,515.75	261.84	7,777.59	\$ -	\$ 7,777.59	6,388.82	\$ 1,388.77	21.74%
Disabled Adults	\$ 6,634.28	\$ -	6,634.28	\$ -	\$ 6,634.28	7,739.00	\$ (1,104.72)	-14.27%
School Age Child Care	\$ 455,000.00	(25,606.95)	429,393.05	\$ -	\$ 429,393.05	471,528.98	\$ (42,135.93)	-8.94%
Abatements	\$ -	1,769.93	1,769.93	\$ -	\$ 1,769.93	4,974.98	\$ (3,205.05)	-64.42%
Total, Community Service Fund:	\$ 1,105,236.76	(34,781.92)	1,070,454.84	\$ -	\$ 1,070,454.84	1,133,220.36	(62,765.52)	-5.54%

2023 PAY 2024 PROPOSED LEVY

DEBT SERVICE FUND

Source	Levy	Levy Adjustments	Maximum 2023 Pay 2024 Levy	Proposed Decrease	Proposed 2023 Pay 2024 Levy	Approved 2022 Pay 2023 Levy	\$ Change 2022 Proposed vs. 2021 Approved	% Change 2022 Proposed vs. 2021 Approved
Voter Approved Debt Service Levy	\$ 10,867,738.00	\$ (745,241.24)	\$ 10,122,496.76	\$ -	\$ 10,122,496.76	\$ 11,591,213.00	\$ (1,468,716.24)	-12.67%
LTFM Debt Service	\$ 2,794,136.66	\$ 73.81	\$ 2,794,210.47	\$ -	\$ 2,794,210.47	\$ 1,165,945.41	\$ 1,628,265.06	
Intermediate Debt Service								
Abatements	\$ 25,993.73	\$ 25,993.73	\$ 25,993.73	\$ -	\$ -	\$ 87,188.62	\$ (61,194.89)	0.00%
Excess Debt Reduction	\$ (542,155.53)	\$ (542,155.53)	\$ (542,155.53)	\$ -	\$ (542,155.53)	\$ (542,155.53)	\$ -	-70.19%
Total, Debt Service Fund:	\$ 13,661,874.66	\$ (1,261,329.23)	\$ 12,400,545.43	\$ -	\$ 12,400,545.43	\$ 12,302,191.50	\$ 98,353.93	0.80%

OTHER POSTEMPLOYMENT BENEFITS & PENSION DEBT SERVICE

Source	Levy	Levy Adjustments	Maximum 2023 Pay 2024 Levy	Proposed Decrease	Proposed 2023 Pay 2024 Levy	Approved 2022 Pay 2023 Levy	\$ Change 2022 Proposed vs. 2021 Approved	% Change 2022 Proposed vs. 2021 Approved
Levy for Bonds	\$ 2,439,833.00	\$ (12,974.01)	\$ 2,426,858.99	\$ -	\$ 2,426,858.99	\$ 1,773,471.17	\$ 653,387.82	0.00%
Abatements	\$ 1,731.90	\$ 1,731.90	\$ 1,731.90	\$ -	\$ -	\$ 6,802.96	\$ (4,871.06)	0.00%
Total, OPEB Debt Fund:	\$ 2,439,833.00	\$ (11,242.11)	\$ 2,428,590.89	\$ -	\$ 2,428,590.89	\$ 1,780,074.13	\$ 648,516.76	36.43%

ALL FUNDS

Fund	Levy	Levy Adjustments	Maximum 2023 Pay 2024 Levy	Proposed Decrease	Proposed 2023 Pay 2024 Levy	Approved 2022 Pay 2023 Levy	\$ Change 2022 Proposed vs. 2021 Approved	% Change 2022 Proposed vs. 2021 Approved
General Fund	\$ 36,177,008.03	\$ (3,231,773.27)	\$ 32,945,234.76	\$ -	\$ 32,945,234.76	\$ 30,403,404.34	\$ 2,541,830.42	8.36%
Community Service Fund	\$ 1,105,236.76	\$ (34,781.92)	\$ 1,070,454.84	\$ -	\$ 1,070,454.84	\$ 1,133,220.36	\$ (62,765.52)	-5.54%
Debt Service Fund	\$ 13,661,874.66	\$ (1,261,329.23)	\$ 12,400,545.43	\$ -	\$ 12,400,545.43	\$ 12,302,191.50	\$ 98,353.93	0.80%
OPEB Debt Fund	\$ 2,439,833.00	\$ (11,242.11)	\$ 2,428,590.89	\$ -	\$ 2,428,590.89	\$ 1,780,074.13	\$ 648,516.76	36.43%
TOTAL, ALL FUNDS	\$ 53,383,952.45	\$ (4,539,126.53)	\$ 48,844,825.92	\$ -	\$ 48,844,825.92	\$ 45,618,890.33	\$ 3,225,935.59	7.07%

GENERAL FUND SUMMARY

This section is a summary of budgeted revenue and expenses for the General Fund for 2024-2025. Revenue and expenses for this fund were reviewed at the budget hearing on May 28, 2024.

These are the highlights regarding revenue and expenses for the General Fund budget for 2024-2025. In comparing revised 2023-2024 budgeted amounts with the 2024-2025 proposed budget:

- A. The revenue budget shows an increase of \$110,862 or .09%.
- B. The seven-county metro area has a fiscal disparities pool into which every governmental unit contributes a percentage of their levy. The pool is distributed back to all the entities on the basis of the amount of commercial property in the taxing entity – those with less commercial property receive more in fiscal disparities revenue. Our district in recent years has received nearly all the funds it has contributed.
- C. County apportionment is a distribution of miscellaneous revenue received by the county. Our General Education revenue is reduced by the amount of county apportionment we receive.
- D. Enrollment at district schools is projected to remain flat at 7,229 students served.
- E. State aids show a total net increase of \$5,137,792. This increase reflects the 2% increase in state general education formula, the increased compensatory revenue of \$238,000, and increased cross-subsidy funding for both special education and ELL programs.
- F. State Special Education aid indicates an increase of \$2,412,882 over the current year. The increase reflects a preliminary estimate based on special education programming expenses and the increase in cross-subsidy funding.
- G. 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 decrease \$5.0 million due to the drawn down of one-time Federal ESSER funds authorized to offset costs related to the COVID-19 pandemic. We are required to spend all ESSER funds by September 30, 2024, with some funds expiring at an earlier date.
- H. Overall, expenses budgeted in the Unassigned General Fund are expected to increase by \$5.2 Million. This total includes the increased cost of negotiated employment contracts. In addition, we are estimating increased utility, transportation and property insurance costs.
- I. Estimated negotiated salaries and benefits expenses have been budgeted for all groups.
- J. District medical insurance premium contributions will increase from 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.
- K. District and School Administration – Administrative costs increased by approximately \$162,117 or 2.8% over the current year budget due to salary and benefit increases and the shifting of costs from federal COVID expenses to the actual programs. Administrative support costs increased by 4% over the current year.

- L. Expenses in regular instruction – Costs for providing regular instruction will increase by \$3,941,064 or 8%. Much of these costs are a result of cost shifting from instructional support due to a technical accounting change at the state level.
- M. Substitute teacher costs continue to increase due to the number of requests and the ongoing substitute shortage. The district will spend in excess of \$2 million in 2024-25 to cover absences.
- N. Expenses in the special education programs (400 – 420) reflect staffing costs needed to serve students with current IEPs. Adjustments have been made to reflect our best estimate of those costs. We are estimating an increase of \$2,518,000 or 9% due to added staffing allocations to serve an increasing number of students and the increased cost of salaries and benefits.
- O. Property insurance is estimated to increase 23% over the current year due to changes in the market, specifically insurance losses in the Midwest related to hail and windstorms.
- 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. Capital facilities (850) records expenses related to building improvements that are not funded with Health & Safety or Alternative Facilities funds. The majority of these projects will be funded under Fund 06 Long-term Facility Maintenance, thus the reduction in the general fund.

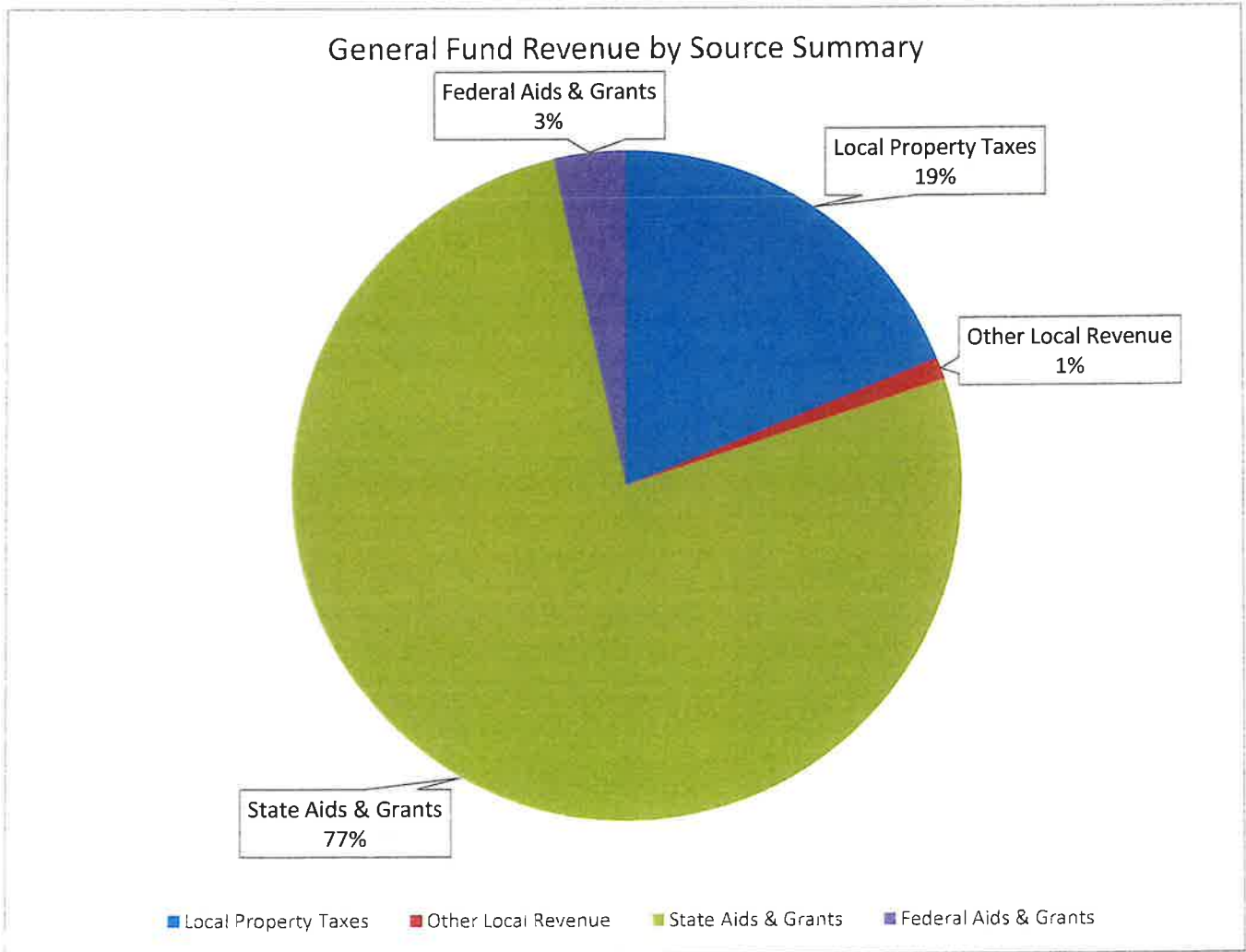
Preliminary General Fund Revenue by Source 2024-2025

2023-24 2024-25

Source	Description	Revised Budget	Original Budget	\$ Difference	% Difference	Reason
1	MAINTENANCE LEVY	19,254,423	20,520,086	1,265,663	6.57%	
2	MOBILE HOME TAX	20,000	20,000	0	0.00%	
5	UNEMPLOYMENT LEVY	219,356	-25,966	-245,322	-111.84%	
9	FISCAL DISPARITIES	2,897,194	3,000,000	102,806	3.55%	Per Ramsey County
10	COUNTY APPORTIONMENT	220,000	250,000	30,000	13.64%	Per Ramsey County
15	INTEREST ON LEVY PYMENT	5,000	5,000	0	0.00%	Per Ramsey County
	Subtotal Local Taxes	22,615,973	23,769,120	1,153,147	5.10%	
50	FEES FROM PATRONS	280,000	280,000	0	0.00%	
51	FEES/USAGE	250,000	250,000	0	0.00%	
60	ADMISSIONS & STUD ACT REVEN	25,000	25,000	0	0.00%	
71	MA CLAIMS REVENUE	400,000	400,000	0	0.00%	
92	INTEREST EARNINGS	10,000	10,000	0	0.00%	
93	RENT OF SCHOOL FACILITY	30,000	30,000	0	0.00%	
95	LEASE REVENUE	10,000	10,000	0	0.00%	
96	GIFTS AND BEQUESTS	55,000	55,000	0	0.00%	
98	MISC STUD FUND RAISING	0	0	0	0.00%	
99	MISCELLANEOUS LOCAL REV	351,500	351,500	0	0.00%	Dependent on Misc Grants
	Subtotal Other Local Revenue	1,411,500	1,411,500	0	0.00%	
201	ENDOWMENT AID	330,108	364,085	33,977	10.29%	
211	GENERAL ED REVENUE	71,918,321	74,533,524	2,615,203	3.64%	
212	LITERACY INCENTIVE AID	394,512	394,512	0	0.00%	
213	SHARED TIME	0	0	0	0.00%	
227	ABATEMENT AID	30,000	30,000	0	0.00%	
300	STATE AIDS & GRANTS	2,425,140	2,392,598	-32,542	-1.34%	
360	STATE AID SPECIAL ED	20,194,940	22,607,822	2,412,882	11.95%	
369	MISC OTHER DEPTS	0	57,336	57,336	#DIV/0!	
370	MISC GRANTS - MDE	76,564	127,500	50,936	66.53%	
	Subtotal State Aids & Grants	95,369,585	100,507,377	5,137,792	5.39%	
400	FEDERAL AIDS & GRANTS	9,594,729	4,533,617	-5,061,112	-52.75%	End of COVID funds
405	SUB GRANT FROM FED FUNDS	24,795	25,000	205	0.83%	
	Subtotal Federal Aids & Grants	9,619,524	4,558,617	-5,060,907	-52.61%	
	TOTAL GENERAL FUND	129,016,582	130,246,614	110,862	0.09%	

GENERAL FUND REVENUE BY SOURCE SUMMARY

Description	2023-24 Revised Budget	2024-25 Original Budget	\$ Difference	% Difference
Local Property Taxes	22,615,973	23,769,120	1,153,147	5.10%
Other Local Revenue	1,411,500	1,411,500	0	0.00%
State Aids & Grants	95,369,585	100,507,377	5,056,161	5.30%
Federal Aids & Grants	9,619,524	4,558,617	-5,060,907	-52.61%
TOTAL GENERAL FUND	129,016,582	130,246,614	29,231	0.02%



2024-2025 GENERAL FUND EXPENSES BY PROGRAM

Program Description	2023-24		2024-25		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference	% Difference		
10 SCHOOL BOARD	\$ 131,156	114,826	-16,330	-12.45%	Decrease in contracted services	
20 OFFICE OF SUPERINTENDENT	\$ 423,623	410,075	-13,548	-3.20%	Decrease in contracted services	
30 LINE ADMIN-DIRECTORS	\$ 572,216	541,373	-30,843	-5.39%	Staffing changes	
50 SCHOOL ADMIN [PRINCIPALS]	\$ 4,550,997	4,773,835	222,838	4.90%	Salaries & benefits, recoding comp ed	
105 GENL ADMIN SUPPORT	\$ 123,418	127,295	3,877	3.14%	Salaries & benefits	
106 GEN ADMIN-DIST WIDE	\$ 10,000	10,000	0	0.00%	No change	
110 BUSINESS SERVICES	\$ 973,440	1,192,743	219,303	22.53%	Salaries & benefits, increase in professional services	
130 COMMUNITY RELATIONS	\$ 321,023	320,492	-531	-0.17%	Contracted services, postage, printing	
140 DATA PROCESSING	\$ 754,973	732,266	-22,707	-3.01%	Decrease in software purchases	
145 TECHNOLOGY ADMIN	\$ 446,659	542,831	96,172	21.53%	Increase in technology equipment, Salaries & benefits	
146 VIDEO	\$ 71,097	73,585	2,488	3.50%	Salaries & benefits	
150 LEGAL SERVICES	\$ 75,000	60,000	-15,000	-20.00%	Decrease in contracted services	
160 HUMAN RESOURCES	\$ 988,738	929,817	-58,921	-5.96%	Staffing changes, Salaries & benefits	
165 WELLNESS	\$ 10,900	10,000	-900	-8.26%	Admin program costs	
170 PRINTING (WORKROOM)	\$ 142,298	142,298	0	0.00%	No change	
180 CENSUS	\$ 277,989	255,943	-22,046	-7.93%	Staffing changes, Salaries & benefits	
190 RESEARCH-EVALUATION	\$ 244,903	246,252	1,349	0.55%	Minimal change	
199 SCHOOL ELECTIONS	\$ 18,000	0	-18,000	-100.00%	No change	
200 VOLUNTARY PRE-K	\$ 467,035	498,588	31,553	6.76%	Salaries & benefits, increase in health services	
201 KINDERGARTEN	\$ 2,857,789	3,069,840	212,051	7.42%	Salaries & benefits, coding changes	
203 ELEMENTARY ED [1ST-6TH]	\$ 15,421,404	16,023,796	602,392	3.91%	Salaries & benefits, recoding expenses from COVID	
204 TITLE IIA IMP TCHR QUALITY	\$ 229,104	229,103	-1	0.00%	Preliminary estimate	
205 TITLE III LEP	\$ 208,832	237,780	28,948	13.86%	Preliminary estimate	
206 TITLE IV A	\$ 96,224	96,224	0	0.00%	Preliminary estimate	
211 SECONDARY EDUCATION-	\$ 2,195,992	2,559,477	363,485	16.55%	Salaries & benefits, recoding expenses from COVID	
212 ART	\$ 1,389,468	1,433,037	43,569	3.14%	Salaries & benefits	
215 BUSINESS	\$ 4,530	4,950	420	9.27%	Supplies	
216 EDUCATIONALLY DISADVNTG	\$ 1,604,912	1,449,019	-155,893	-9.71%	Preliminary estimate	
218 GIFTED AND TALENTED	\$ 222,964	230,045	7,081	3.18%	Salaries & benefits	
219 LIMITED ENGLISH PROFICIENCY	\$ 3,669,504	4,192,089	522,585	14.24%	Increase in staffing	
220 ENGLISH (LANG ARTS)	\$ 2,006,556	2,122,053	115,497	5.76%	Salaries & benefits	
224 HOMEBOUND INSTRUCTION	\$ 29,348	52,906	23,558	80.27%	Increase in Homebound instruction	
230 WORLD LANGUAGES	\$ 936,525	980,278	43,753	4.67%	Salaries & benefits	
240 HEALTH/PHYSICAL ED	\$ 2,216,451	2,347,872	131,421	5.93%	Salaries & benefits, increase in courses	
241 HEALTH	\$ 165,314	160,779	-4,535	-2.74%	Staffing changes	
250 FAMILY & CONSUMER SCIENCE	\$ 192,438	161,812	-30,626	-15.91%	Staffing changes	
255 INDUSTRIAL EDUCATION	\$ 347,763	380,222	32,459	9.33%	Salaries & benefits, increase in staffing allocations	
256 MATHEMATICS	\$ 2,131,512	2,224,291	92,779	4.35%	Staffing changes, Salaries & benefits	
258 MUSIC	\$ 2,181,796	2,345,277	163,481	7.49%	Salaries & benefits	
260 NATURAL SCIENCES	\$ 1,915,286	2,076,430	161,144	8.41%	Salaries & benefits, increase in staffing	
270 SOCIAL STUDIES	\$ 2,300,977	2,229,284	-71,693	-3.12%	Staffing changes, decrease in staffing allocations	
276 ELEM INDIVIDUALIZED INSTRUCTION	\$ 2,642,792	3,151,421	508,629	19.25%	Compensatory education	
277 SEC INDIVIDUALIZED INSTRUCTION	\$ 1,206,821	2,197,972	991,151	82.13%	Compensatory education	
279 SUBSTANTIAL PARENT INVOLVEMENT	\$ 7,237	7,533	296	4.09%	Compensatory education	

2024-2025 GENERAL FUND EXPENSES BY PROGRAM

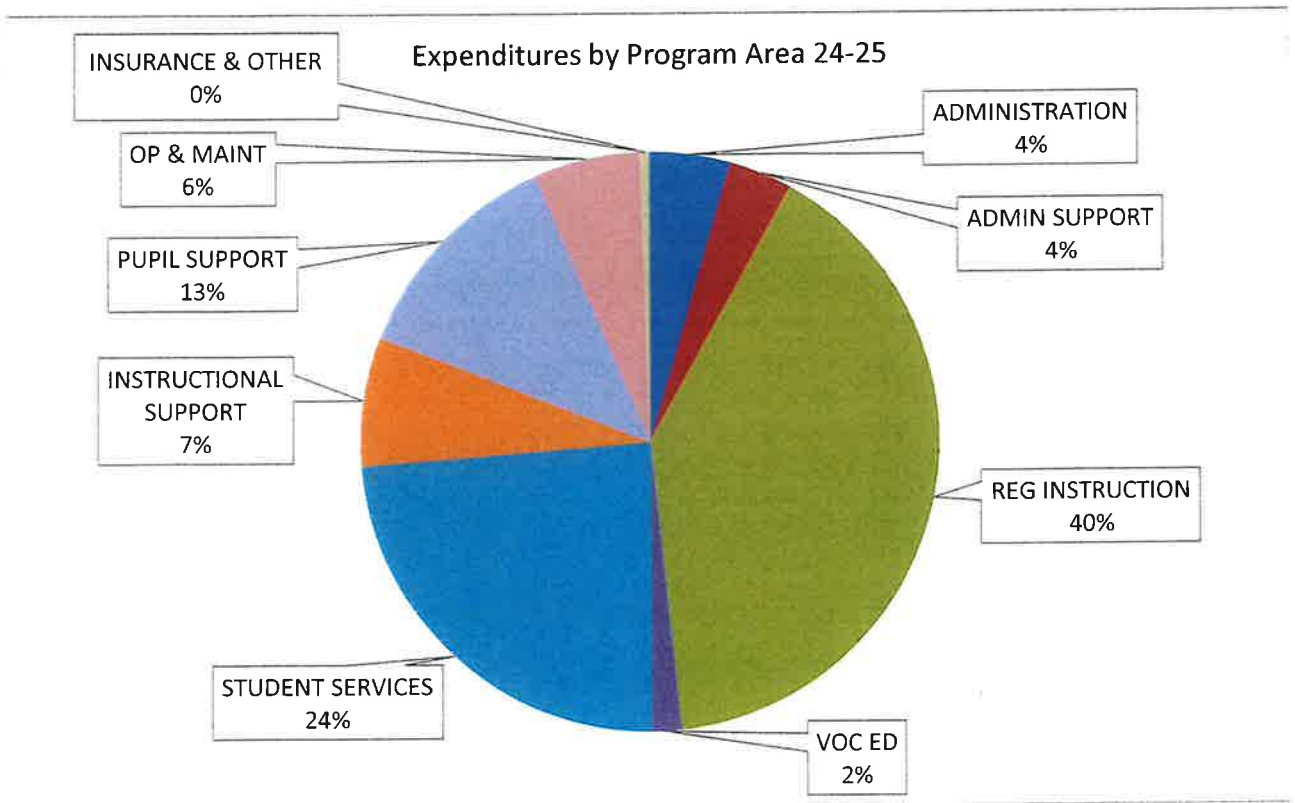
Program Description	2023-24		2024-25		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference	% Difference		
280 OTHER REGULAR INSTR-	\$ 13,924	13,924		0	0.00%	No change
291 CO-CURR ACTIVITIES	\$ 441,951	448,381	6,430	1.45%	Minimal change, salaries	
292 BOYS/GIRLS ATHLETICS	\$ 433,957	448,840	14,883	3.43%	Salaries & benefits	
293 SPECIAL ACTIVITIES	\$ 21,454	57,336	35,882	167.25%	Increased grants & other activity expenses	
294 BOYS ATHLETICS	\$ 451,490	510,334	58,844	13.03%	Incr in program expenses and added boys volleyball MSHSL	
296 GIRLS ATHLETICS	\$ 414,500	436,568	22,068	5.32%	Increase in program expenses such as transportation	
298 EX CURR ACTIVITIES	\$ 141,948	131,401	-10,547	-7.43%	Expenses based on clubs or extra curricular groups	
311 VOC ED-DIST ED	\$ 5,000	0	-5,000	-100.00%	Recoding	
331 VOC ED-FACS	\$ 601,514	624,299	22,785	3.79%	Salaries & benefits	
341 VOC ED-BUS/OFFICE ED	\$ 257,396	294,347	36,951	14.36%	Salaries & benefits, increase in staffing allocations	
361 VOC ED-TRADE/IND ED	\$ 594,323	592,634	-1,689	-0.28%	Staffing changes	
380 VOC ED-SPEC NEEDS ED	\$ 74,033	95,910	21,877	29.55%	Salaries & benefits, increase in program participation and staffing	
399 VOCATIONAL - GENERAL	\$ 495,399	495,399	0	0.00%	No change	
400 SPECIAL EDUCATION	\$ 502,295	574,846	72,551	14.44%	Reduction in grants, sunset of federal ESSER funds	
401 SPEECH/LANG IMPAIRMENT	\$ 2,986,510	2,997,979	11,469	0.38%	Salaries & benefits	
402 MILD/MODERATE MENTAL IMPAIRMEN	\$ 975,983	960,949	-15,034	-1.54%	Coding changes	
403 MODERATE/SEVERE MENTAL IMPAIRM	\$ 1,482,489	1,996,228	513,739	34.65%	Salaries & benefits, increase in setting III classrooms	
404 PHYSICALLY IMPAIRED	\$ 1,716,532	1,941,575	225,043	13.11%	Salaries & benefits, coding changes	
405 DEAF/HARD OF HEARING	\$ 246,354	251,377	5,023	2.04%	Salary & benefits	
406 VISUALLY IMPAIRED	\$ 205,271	206,395	1,124	0.55%	Salaries & benefits	
407 SPECIFIC LEARNING DISABILITY	\$ 3,385,763	3,496,430	110,667	3.27%	Salary & benefits, increase in staffing allocations	
408 EMOTIONAL/BEHAVIOR DISORDER	\$ 4,406,014	4,564,482	158,468	3.60%	Salary & benefits	
410 OTHER HEALTH IMPAIRED	\$ 566,815	432,536	-134,279	-23.69%	Coding changes	
411 AUTISM - PERVASIVE DEV DISORDR	\$ 4,157,322	4,759,663	602,341	14.49%	Salaries & benefits, increase in setting III classrooms	
412 DEVLPMNT DELAYED - BIRTH-6YR	\$ 1,439,209	1,621,167	181,958	12.64%	Salaries & benefits, increase in staffing allocations and PreK slots	
414 TRAUMATIC BRAIN INJURY	\$ 50	0	-50	-100.00%		
416 SEVERELY MULTIPLY IMPAIRED	\$ 0	0	0	0		
420 SPEC ED-GENERAL	\$ 5,255,381	5,974,758	719,377	13.69%	Salaries & benefits, coding changes, sunset of federal ESSER funds	
422 EARLY INTERVENING SERVICES	\$ 1,180,561	1,246,518	65,957	5.59%	Increase in funding available for services	
601 RSVL FOUNDATION OPERATIONS	\$ 3,600	3,600	0	0.00%	Roseville Schools Foundation	
605 GENL INSTR SUPPORT	\$ 6,785,696	5,869,735	-915,961	-13.50%	Salaries & benefits, recoding comp ed	
612 CURRIC RESOURCE	\$ 321,840	482,225	160,385	49.83%	New MTSS position, salaries	
613 CURR - GRAD STANDARDS	\$ 2,540	2,540	0	0.00%	No change	
620 ED MEDIA - LIBRARY	\$ 1,131,538	1,173,124	41,586	3.68%	Salaries & benefits	
621 ED MEDIA-AUDIO VISUA	\$ 256,887	214,789	-42,098	-16.39%	Staffing changes, Salaries & benefits	
630 INSTRUCTION-RELATED TECHNOLOGY	\$ 83,097	0	-83,097	-100.00%	Decrease in COVID related expenses	
640 EDC CENTER STAFF DEVELP	\$ 671,682	823,998	152,316	22.68%	Salaries & benefits, additional staff	
641 STAFF DEVELOPMENT	\$ 662,451	678,743	16,292	2.46%	Staffing changes, Salaries & benefits	
642 INSERVICE	\$ 94,401	83,049	-11,352	-12.03%	Achievement & Integration salary recoding	
680 COMP ASSTD INSTR	\$ 676,252	32,466	-643,786	-95.20%	Decrease in COVID related expenses	
710 SECONDARY COUNSELORS GUIDANCE	\$ 1,195,359	1,274,111	78,752	6.59%	Salaries & benefits	
715 STUDENT ASSISTANCE - SAFE SCHOOLS	\$ 386,948	405,686	18,738	4.84%	Contracted services	
720 HEALTH SERVICE-NURSE	\$ 1,319,034	1,189,148	-129,886	-9.85%	Discontinue COVID Coordinator position, new hires replace agency cc	
730 PSYCHOLOGISTS	\$ 444,577	407,967	-36,610	-8.23%	Sunset of federal ESSER funds	

2024-2025 GENERAL FUND EXPENSES BY PROGRAM

Program Description	2023-24		2024-25		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference	% Difference		
740 SOCIAL WORKERS	\$ 870,548	640,668	-229,880	-26.41%	Coding changes to other sources, sunset of federal ESSER funds	
750 TRANS SAFETY	\$ -	0	0			
760 PUPIL TRANSPORTATION	\$ 10,565,089	11,403,283	838,194	7.93%	Increased contractor costs	
780 STUDENT ASSISTANCE	\$ 116,316	4,750	-111,566	-95.92%	Decrease in COVID related expenses	
790 OTHER PUPIL SUPPORT	\$ 1,932,278	1,051,372	-880,906	-45.59%	Sunset of federal ESSER funds	
810 OPR & MAINT	\$ 5,141,328	5,168,396	27,068	0.53%	Salaries & benefits, staffing shortages	
811 TELEPHONE	\$ 131,421	131,545	124	0.09%	No change	
812 UTILITIES	\$ 2,520,850	2,544,350	23,500	0.93%	Increased costs	
920 RETIREMENT of DEBT	\$ -	0	0			
930 EMPLOYEE BENEFITS	\$ 40,000	50,000	10,000	25.00%	Increase in unemployment costs	
940 PROPERTY & OTHER INS	\$ 475,000	585,000	110,000	23.16%	Increase in insurance	
	\$ 125,067,174	130,340,530	5,273,356	4.22%		

General Fund Expenses by Program Summary

PROGRAM	2023-24	2024-25	2024-25	%
	Revised Budget	Original Budget	Budget Inc/Dec	Change
ADMINISTRATION	5,677,992	5,840,109	162,117	3%
ADMIN SUPPORT	4,458,438	4,643,522	185,084	4%
REG INSTRUCTION	48,567,798	52,508,862	3,941,064	8%
VOC ED	2,027,665	2,102,589	74,924	4%
STUDENT SERVICES	28,506,549	31,024,903	2,518,354	9%
INSTRUCTIONAL SUPPORT	10,689,984	9,364,269	(1,325,715)	-12%
PUPIL SUPPORT	16,830,149	16,376,985	(453,164)	-3%
OP & MAINT	7,793,599	7,844,291	50,692	1%
INSURANCE & OTHER	515,000	635,000	120,000	23%
TOTAL GEN FUND EXPENSES EXCLUDING EXCLUDING OPERATING CAPITAL AND LONG TERM FACILITIES MAINTENANCE	125,067,174	130,340,530	5,273,356	4%



Three Year General Fund Expenses by Object
excluding LTFM and Operating Capital

Object	Description	2022-23 FY Activity	2023-24 Revised Budget	2024-25 Original Budget
110	SALARY-ADMINISTRATION	4,255,271.74	4,392,066	4,634,116
118	SALARY-SUPERVISOR	932,192.25	1,064,375	936,248
120	ECFE/ABE/SCHL RDNS SUPERVISION	61,115.04	105,150	92,894
140	SALARY-LICENSED	36,691,171.26	39,255,485	41,501,848
141	SALARY-INSTR. AIDE	2,102,646.70	2,426,450	1,807,506
142	RESPONSIBILITY PAY	0.00	4,273	0
143	CLASSROOM SUPPORT - LIC	2,980,781.79	3,063,013	3,245,269
145	SALARY-SUB-OTHER LV	89,941.75	101,688	116,952
147	TA SUBSTITUTES	5,693.55	7,200	7,700
150	PHYSICAL THERAPIST	121,262.80	146,531	154,274
151	OCCUPATIONAL THERAPIST	560,329.80	614,039	626,371
152	SPEECH/LANGUAGE PATHOLOGIST	1,671,483.58	1,919,770	2,033,956
154	SCHOOL NURSE	449,512.91	464,597	547,949
155	LICENSED NURSING SERVICES	27,792.00	2,473	123,450
156	SOCIAL WORKER	1,124,885.21	1,319,411	1,287,660
157	PSYCHOLOGIST	916,280.17	1,113,301	1,140,549
161	CERTIFIED PARAPROFESSIONAL	2,916,686.30	3,978,378	4,370,214
162	CERTIFIED 1 TO 1 PARAPROFESSIO	107,115.52	85,563	88,182
163	FOREIGN LANG INTERPRETER	0.00	6,000	6,000
165	SCHOOL COUNSELOR	846,894.75	956,374	976,077
170	SALARY-REGULAR	6,612,190.82	6,999,476	7,052,425
171	SUBS/CASUAL	33,849.35	20,000	20,000
174	DAPE & REC SPECIALIST	480,535.88	499,918	517,040
175	CULTURAL LIAISON	512,444.15	564,661	594,960
185	OTHER PAY	2,301,072.74	2,493,518	2,425,753
186	OTHER-SALARY NONLICENSED	1,204,557.80	1,296,782	1,271,077
191	SALARY-SEVERANCE PAY	-11,499.83	120,000	120,000
195	SALARY CHARGEBACK	-105,000.00	-60,000	0
	Subtotal Salaries & Wages	66,889,208.03	72,960,492	75,698,470
	% Increase Over Previous Year		9.1%	3.8%
211	FICA/MEDICARE	4,804,018.26	5,555,967	5,723,122
214	PERA CONTRIBUTION	997,598.63	1,185,023	1,174,585
218	TRA CONTRIBUTION	4,512,983.78	4,971,684	5,200,111
223	MEDICAL INSURANCE	12,401,614.60	13,103,225	13,607,583
230	LIFE INSURANCE	58,457.08	61,880	61,756
236	DENTAL INSURANCE	418,058.27	437,856	439,325
240	LTD INSURANCE	367,032.98	250,623	261,115
250	TAX SHELTERED ANNUITIES	410,096.32	412,144	428,616
251	HEALTHCARE SAVINGS ACCOUNT	1,233,131.29	1,269,518	1,319,378
270	WORKERS COMPENSATION	192,570.06	600,071	609,095
280	UNEMPLOYMENT COMPENSATION	53,747.50	240,000	250,000

Three Year General Fund Expenses by Object
excluding LTFM and Operating Capital

Object	Description	2022-23 FY Activity	2023-24 Revised Budget	2024-25 Original Budget
295	BENEFIT CHARGEBACK	-44,823.44	-20,500	20,500
	Subtotal Employee Benefits	25,404,485.33	28,067,491	29,095,186
	% Increase Over Previous Year		10.5%	3.7%
303	FED CONTRACT <\$25K	270,153.18	352,542	239,673
304	FED CONTRACTS > \$25K	523,322.32	653,360	100,000
305	PROFESSIONAL FEES	159,253.70	153,250	173,250
306	LICENSED SUBSTITUTE	951,593.41	665,980	1,978,656
307	NONLICENSED SUBSTITUTE	81,388.23	96,700	158,600
308	FEDERAL TUITION<\$25,000	25,000.00	25,000	25,000
309	FEDERAL TUITION>\$25,000	1,175,000.00	1,175,000	1,175,000
310	SCHOOL RESOURCE OFFICER	193,331.18	150,000	205,840
311	PROF-TECH SERVICE	1,161,204.32	890,350	875,695
315	DATA PROC CHRGBK	-10,000.00	-9,913	-15,913
316	D/P SERVICES-OTHER AGENCIES	0.00	40,000	40,000
319	COMP/TECH SVCS-NON FEDERAL	29,436.36	0	0
320	PHONE/COMMUNICATION SER	93,194.34	239,540	85,100
329	POSTAGE	43,944.41	68,530	60,530
331	WATER & SEWER	188,509.88	168,800	212,200
332	REFUSE	67,588.87	60,800	70,900
334	ELECTRIC	1,498,441.50	1,410,000	1,392,000
335	MAINT CHARGEBACK	-150,000.00	-150,000	-150,000
336	RECYCLING FEES	23,089.69	21,800	22,800
340	PROPERTY INSURANCE	572,450.00	475,000	585,000
350	CONTRACTED REPAIRS	233,406.82	302,149	289,744
357	HEARING INTERP <25K	1,118.75	1,000	2,000
358	FOREIGN LANG INTERPRETER	99,614.69	108,000	108,000
360	TRANSPORTATION-PUBLIC OR PRIVA	10,326,412.36	10,824,610	11,546,692
363	SNOW REMOVAL	167,120.36	121,000	121,000
364	FED TRANSPORATION >\$25K	16,891.33	0	0
365	INTERDEPT. TRANSPORTATION	-81.40	3,320	2,000
366	TRAVEL EXPENSES-PROFESSIONAL	64,843.62	129,680	129,330
367	TRAVEL-PROF	142,322.18	28,525	19,500
368	OUT OF STATE TRAVEL	7,728.00	0	0
369	ENTRY FEES/STUDENT TRAVEL	23,022.66	12,853	66,110
370	RENTALS & LEASES	23,090.92	31,650	28,600
381	PRINTING ADVERTISING	5,772.24	38,000	3,500
385	WKROOM CHARGEBACK	-9,101.46	-41,074	-49,546
390	PAYMTS OTHER SCH DIS	724,601.00	853,808	855,541
392	PAYMTS OUT OF STATE	0.00	13,000	13,000
393	SPED CONT SERVICES/PUPILS	0.00	42,000	42,000
394	PYMNTS EDUC PURPOSE OTH AGENCY	584,680.93	810,245	548,500

Three Year General Fund Expenses by Object
excluding LTFM and Operating Capital

Object	Description	2022-23 FY Activity	2023-24 Revised Budget	2024-25 Original Budget
396	SPED SAL PRCHD FR OTHER DISTRIC	254,705.23	120,000	120,000
397	SPED BENEFITS PRCHD FR DISTRIC	106,269.80	53,000	53,000
398	INTER DEPT SERVICES	89,901.47	319,750	336,650
	Subtotal Contracted Services	19,759,220.89	20,258,255	21,469,952
	% Increase Over Previous Year		2.5%	6.0%
401	GENERAL SUPPLIES	650,201.56	388,045	366,282
402	SUPPLIES-BLDG & GRND	23,579.36	46,945	46,945
403	GENL SUPPLY-POOLS	25,890.11	20,000	24,000
405	SOFTWARE - NON-INSTRUCTIONAL	601,982.23	511,000	587,000
406	INSTRUCTIONAL SOFTWARE	35,405.16	17,746	17,546
407	GRADUATION SUPPLIES	60,327.60	20,000	20,000
410	CUSTODIAL SUPPLIES	351,861.35	299,000	310,000
420	REPAIR SUPPLIES	287,283.95	265,000	202,000
430	INSTR SUPPLIES	551,772.73	783,159	877,979
433	INDIV INSTRUCT MATLS	101,146.51	118,983	111,739
440	BLDG FUEL - OIL	20,046.30	50,000	0
441	BLDG FUEL - GAS	827,884.25	803,000	840,000
442	GAS & OIL - VEHICLES	30,950.72	30,000	30,000
450	PURCHASES FOR RESALE	131,202.24	6,400	6,400
455	TECH GEN SUPPLIES NON INSTRUCT	131,572.03	72,000	80,000
456	TECH SUPPLIES INSTRUCTIONAL	270,482.65	77,528	75,520
460	TEXTBOOKS & WORKBOOK	2,635.54	4,654	3,000
461	STANDARD TEST	40,344.75	137,750	137,750
465	TECH DEVICE NON INSTRUCTIONAL	596.95	6,000	6,000
466	INSTRUCT TECH DEVICES	501,394.72	8,500	5,000
470	MEDIA RESOURCES	48,154.02	34,905	33,955
480	AUDIO VISUAL AIDS	1,599.20	2,200	1,900
489	PERIODICAL/NEWSPAPER	6,723.39	8,675	7,775
490	FOOD	76,341.61	28,961	32,036
	Subtotal - Supplies	4,779,379	3,740,451	3,822,827
	% Increase Over Previous Year		-21.7%	2.2%
530	OTHER EQUIPMENT PURCHASED	38,714.20	62,630	61,000
535	LONG TERM LEASES OR FIN PURCHA	40,555.00	0	0
555	TECHNOLOGY EQUIPMENT NON INSTR	21,069.46	10,000	8,000
556	INST TECH HARDWARE	10,590.00	5,000	5,000
560	PRINCIPAL TECH-COMPUT LT LEASE	2,263.58	0	0
561	INTEREST LONG-TERM TECH LEASE	1,389.23	0	0
562	PRINCIPAL NON-INSTRUCT SBITA	29,472.00	0	0
563	INTEREST SBITA	2,605.00	0	0
564	PRINCIPAL SBITA	23,870.00	0	0

Three Year General Fund Expenses by Object
excluding LTFM and Operating Capital

Object	Description	2022-23 FY Activity	2023-24 Revised Budget	2024-25 Original Budget
589	LONG TERM LEASE TRANSACTIONS	-40,555.00	0	0
	Subtotal Equipment/Capital Improve	129,973.47	77,630.00	74,000.00
	% Increase Over Previous Year		-40.3%	-4.7%
790	OTHER LOAN EXPENSE	1,500.00	0	0
820	DUES & MEMBERSHIPS	143,072.47	161,739	174,595
891	TRA/PERA Funding	290,643.00	0	0
895	FED/NONPUBLIC ADMIN	0.00	-23,732	5,500
899	MISC EXPENSES	51,450.00	0	0
	Subtotal Miscellaneous	486,665.47	138,007	180,095
	% Increase Over Previous Year		-71.6%	30.5%
	TOTAL EXPENSES	117,448,932.12	125,242,326	130,340,530
	% Increase Over Previous Year		6.6%	4.1%

2024-2025 OPERATING CAPITAL BUDGET

REVENUE

Fund Source	Description	2023-24		2024-25		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
01	1 LEVY	1,555,041	3,241,256	1,686,215	100.0%		
211	GENERAL ED REVENUE	882,163	737,349	-144,814	-16.4%		
OPERATING CAPITAL REVENUE		2,437,204	3,978,605	1,541,401	63.2%		

EXPENSES

Fund Object	Description	2023-24		2024-25		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
01	305 PROFESSIONAL FEES	45,000	0	-45,000	-100.0%		
	370 RENTALS	96,706	84,078	-12,628	-13.1%		
	405 SOFTWARE- NON-INSTRUCTIONAL	120,000	45,000	-75,000	-62.5%	Reclass expense	
	460 TEXTBOOKS & WORKBOOKS	1,300,000	288,996	-1,011,004	-77.8%	Prior yr - reading curric.	
	466 INSTRUCTIONAL TECH DEVICES	400,000	500,339	100,339	25.1%		
	470 MEDIA RESOURCES	0	3,500	3,500	#DIV/0!		
	530 EQUIPMENT	247,715	203,166	-44,549	-18.0%		
	555 TECHNOLOGY EQUIPMENT NON-INST	185,000	238,000	53,000	28.6%		
OPERATING CAPITAL EXPENSES		2,394,421	1,363,079	-1,031,342	-43.1%		

FOOD SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Food Service Fund for 2024-25.

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

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

The budget was prepared with the understanding that the Minnesota Legislature approved Universal Free Lunches effective school year 2023-2024.

Total revenue in the Food Service Fund is expected to increase by \$654,603 based on our estimates of increased participation and expansion of our after school snack program.

Expenditures are expected to increase by \$548,068 over the current year. 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 deficit of (\$344,407) in the upcoming year. Much of the deficit is a result of investing in new equipment in our kitchens. We will continue to monitor the fund closely based on the meal participation during the year and the potential to continue to feed students. Food costs are also an uncertain factor at this point.

2024-2025

FOOD SERVICE FUND BUDGET

REVENUE

Source	Description	2023-24		2024-25 Preliminary		% Difference	Reason
		Revised Budget	Budget	Revised Budget	Budget		
21	Revenue From Other Districts	72,000	70,863	-1,137		-1.6%	Agreements with other schools
92	Interest Earnings	0	0			#DIV/0!	
99	Miscellaneous Local Revenue	25,000	407,000	382,000		1528.0%	
	Subtotal Local Revenue	97,000	477,863	380,863		392.6%	
300	State Aids & Grants	1,525,000	1,655,600	130,600		8.6%	Universal meals program
370	State Grants	0	0	0		#DIV/0!	
	Subtotal State Aids & Grants	1,525,000	1,655,600	130,600		8.6%	
400	Federal Aids & Grants	375,000	368,000	-7,000		-1.9%	Universal meals program
471	Fed School Lunch Program	800,000	785,184	-14,816		-1.9%	Universal meals program
472	Free & Reduced Lunches	1,700,000	1,700,872	872		0.1%	Universal meals program
473	Commodity Cash Rebate Program	12,000	12,000	0		0.0%	Universal meals program
474	Commodity Program	0	0	0		#DIV/0!	Universal meals program
475	Spec Federal Milk	0	0	0		#DIV/0!	Universal meals program
476	Breakfast Program	675,000	675,000	0		0.0%	Universal meals program
477	Cash in lieu of Commodities	35,000	18,000	-17,000		-48.6%	Varies year to year
479	Summer Food Service Program	110,265	116,000	5,735		5.2%	Universal meals program
	Subtotal Federal Aids & Grants	3,707,265	3,675,056	-32,209		-0.9%	
601	Food Sales To Pupils	0	58,000	58,000		#DIV/0!	Additional sales
606	Food Sales To Adults	0	117,349	117,349		#DIV/0!	Additional sales
608	Spec Function Food Sale	0	0	0		#DIV/0!	
	Subtotal Sales & Transfers	0	175,349	175,349		#DIV/0!	
	Food Service Fund Total Revenue	5,329,265	5,983,868	654,603		12.3%	

2024-2025

FOOD SERVICE FUND BUDGET

EXPENSES

Object	Description	2023-24		2024-25 Preliminary		% Difference	Reason
		Revised Budget	Budget	Revised Budget	Budget		
118	Salary-Supervisor	179,843	184,271	4,428	2.5%	Coding reallocation	
170	Salary-Regular	1,035,349	1,096,219	60,870	5.9%	Increased wages	
171	Salary-Part Time	491,966	519,235	27,269	5.5%	Increased wages	
186	Other-Salary Nonlicensed	248,190	238,744	-9,446	-3.8%	Coding reallocation	
191	Salary-Severance	0	0	0	#DIV/0!		
195	Salary Chargeback	0	0	0	#DIV/0!		
	Subtotal Salaries & Wages	1,955,348	2,038,469	83,121	4.3%		
211	FICA/Medicare	149,666	149,124	-542	-0.4%	Based on salary changes	
214	PERA Contribution	146,346	150,733	4,387	3.0%	Based on salary changes	
223	Medical Insurance	404,416	442,873	38,457	9.5%	Employee benefit election	
230	Life Insurance	1,938	2,094	156	8.0%	Benefit costs	
236	Dental Insurance	14,925	16,895	1,970	13.2%	Employee benefit election	
240	LTD Insurance	4,459	5,070	611	13.7%	Benefit costs	
250	Tax Sheltered Annuity	6,258	6,754	496	7.9%	Staffing changes	
251	Healthcare Savings Account	10,295	10,833	538	5.2%	Staffing changes	
270	Workers' Comp Insurance	96,459	99,474	3,015	3.1%	Benefit costs	
295	Benefit Chargeback	0	0	0	-100.0%		
	Subtotal Employee Benefits	834,762	883,850	49,088	5.9%		
303	Fed Contracted Services	0	4,049	4,049	#DIV/0!		
305	Professional Fees	0	8,700	8,700	#DIV/0!		
311	Consulting Fees	17,465	20,260	2,795	16.0%		
315	Data Proc Chrgbk	0	0	0	#DIV/0!		
320	Phone/Communication Srv	0	0	0	#DIV/0!	Actuals	
329	Postage	4,250	3,000	-1,250	-29.4%		
332	Refuse	61,440	65,039	3,599	5.9%	Reduced rates	
334	Electric	0	14,625	14,625	0.0%		
336	Recycling	9,102	9,739	637	7.0%		
350	Contracted Repairs	86,043	91,506	5,463	6.3%	Based on actuals	
366	Travel Expenses	324	22,000	21,676	100.0%		
367	Professional Travel	9,484	3,500	-5,984	-63.1%	More training via webinar	
369	Mileage	936	6	-930	-99.4%		
370	Rentals & Leases	1,945	2,049	104	5.3%	Based on actuals	
381	Printing & Advertising	0	0	0	#DIV/0!	Based on estimates	
382	Laundry - Dry Cleaning	13,006	14,783	1,777	13.7%	Based on estimates	
385	Workroom Chargeback	829	1,350	521	62.8%		

2024-2025

FOOD SERVICE FUND BUDGET

Object	Description	2024-25 Preliminary				
		Revised Budget	Budget	\$ Difference	% Difference	Reason
398	Inter Dept Services	-156,395	-150,908	5,487	-3.5%	Utility costs
	Subtotal Contracted Services	48,429	109,698	57,220	118.2%	
401	General Supplies	212,805	212,777	-28	0.0%	
402	Supplies-Bldg & Grnd	11,119	13,090	1,971	17.7%	
420	Repair Supplies	260	0	-260	-100.0%	
441	Bldg Fuel - Gas	0	4,000	4,000	0.0%	
490	Food	1,837,973	2,192,929	354,956	19.3%	Increased food costs
491	Commodities	0	0	0	#DIV/0!	
495	Milk	156,958	34,386	-122,572	-78.1%	Coding reallocation
	Subtotal Supplies	2,219,115	2,457,182	238,067	10.7%	
530	Equipment Purchased	708,007	825,573	117,566	16.6%	Equipment replacement
555	Technology Equipment	1,198	4,000	2,802	233.9%	Technology replacement
	Subtotal Equipment/Capital Improvement	709,205	829,573	120,368	17.0%	
820	Dues & Memberships	9,299	9,503	204	2.2%	Based on actuals
	Subtotal Miscellaneous	9,299	9,503	204	2.2%	
	FOOD SERVICE FUND TOTAL EXPENSES	5,776,158	6,328,275	548,068	9.5%	

COMMUNITY SERVICE FUND

The information that follows is a summary of budgeted revenue and expenses for the Community Service Fund for 2024-2025.

There is a projected increase of \$574,880 in revenues for next year due to additional state aid and grants, and increased participation in fee-based programs. Expenses will increase by \$653,822 to provide these expanded services and programs for the community.

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

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

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

The Community Service Fund is self-supporting, and expenses are adjusted to meet anticipated revenues. Adjustments are made as necessary during the year to adjust to changes in participation. The fund balance is projected to decrease by \$78,942 in 2024-2025. The Community Education fund balance is expected to be \$2,196,086 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.

2024-2025 COMMUNITY SERVICE BUDGET

REVENUE

		2023-24	2024-25		
Source	Description	Revised Budget	Preliminary Budget	\$ Difference	% Difference Reason
1	Maintenance Levy	1,106,748	1,152,443	45,695	4.1% 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	1,111,946	1,110,946	-1,000	-0.1% Collaboratives
22	Misc Other ISD Rev (ABE)	0	0	0	0.0%
50	Fees From Patrons	3,504,670	3,674,478	169,808	4.8% Increase in programming
93	Rent Of School Facility	50,000	60,000	10,000	20.0% Increase in activities
96	Gifts And Bequests	54,700	54,800	100	0.2% Varies year to year
99	Misc Local Revenue	416,212	612,790	196,578	47.2% Grants
	Subtotal Local & Property Taxes	6,244,276	6,655,457	421,181	6.7%
227	Abatement Aid	0	0	0	0.0%
234	Homestead Credit	0	0	0	0.0%
	Subtotal State Aids	0	0	0	0.0%
300	State Aids & Grants	817,869	875,592	57,723	7.1% Per MDE
301	Nonpublic State Aid	512,285	549,877	37,592	7.3% Per MDE
370	Misc Grants - MDE	20,000	12,000	-8,000	-40.0% Varies year to year
	Subtotal State Aids & Grants	1,350,154	1,437,469	87,315	6.5%
400	Federal Aids & Grants	584,806	640,190	55,384	9.5% Varies year to year
405	Sub Grant From Fed Funds	279,696	278,696	-1,000	-0.4% Varies year to year
499	Misc Fed Aid thru State	0	0	0	0.0%
	Subtotal Federal Aids & Grants	864,502	918,886	54,384	6.3%
606	Food Sales To Adults	75,000	85,000	10,000	13.3% Meals on Wheels
618	Cost of sales of materials for revenue	0	0	0	0.0%
620	Sales of materials for revenue	0	0	0	0.0%
621	Sales of materials for re-sale	16,000	18,000	2,000	12.5% Varies year to year
624	Sale of equipment	0	0	0	0.0%
	Subtotal Sales & Transfers	91,000	103,000	12,000	13.2%
	COMMUNITY SERVICE FUND REVENUE	8,549,932	9,124,812	574,880	6.7%

2024-2025 COMMUNITY SERVICE BUDGET

EXPENSES BY OBJECT

Object	Description	2023-24		2024-25		% Difference	Reason
		Revised Budget	Preliminary Budget	Revised Budget	Preliminary Budget		
110	Salary-Administration	156,858	166,420	9,562	6.1%	Salaries and benefits	
118	Salary-Supervisor	531,689	632,869	101,180	19.0%	Salaries and benefits	
120	ECFE/Schl Readiness Supervision	414,186	425,779	11,593	2.8%	Salaries and benefits	
140	Salary-Licensed	379,084	841,025	461,941	121.9%	Salaries & benefits, recoding staff	
141	Salary-Instr. Aide	1,326,124	1,287,187	-38,937	-2.9%	Salaries & benefits, recoding staff	
145	Substitute Teachers	4,000	2,500	-1,500	-37.5%	Varies year to year	
154	School Nurse	56,338	74,574	18,236	32.4%	Non-public schools	
156	Social Worker	0	10,690	10,690	100.0%	Pre-K	
165	School Counselor	88,797	96,185	7,388	8.3%	Non-public schools	
170	Salary-Regular	455,463	458,883	3,420	0.8%	Salaries and benefits	
185	Other Pay	257,147	264,057	6,910	2.7%	Preliminary estimate	
186	Other-Salary Nonlicensed	1,179,021	1,147,530	-31,491	-2.7%	Preliminary estimate	
	Subtotal Salaries & Wages	4,848,707	5,407,699	558,992	11.5%		
211	FICA/Medicare	368,887	413,321	44,434	12.0%	Salaries/benefits	
214	PERA Contribution	238,257	264,485	26,228	11.0%	Salaries/benefits	
218	TRA Contribution	146,078	164,160	18,082	12.4%	Salaries/benefits	
220	Medical Implicit Cost Offset	-19,150	-19,813	-663	3.5%	Actuarial calculation	
223	Medical Insurance	776,545	887,692	111,147	14.3%	Employee benefit election	
230	Life Insurance	4,167	4,642	475	11.4%	Salaries/benefits	
236	Dental Insurance	34,400	36,016	1,616	4.7%	Salaries/benefits	
240	LTD Insurance	12,449	15,058	2,609	21.0%	Salaries/benefits	
250	Tax Sheltered Annuity	20,766	21,908	1,142	5.5%	Employee benefit election	
251	Healthcare Savings Account	27,299	30,372	3,073	11.3%	Salaries/benefits	
270	Workers Compensation	29,513	32,956	3,443	11.7%	Salaries/benefits	
	Subtotal Employee Benefits	1,639,211	1,850,797	211,586	12.9%		
303	Fed Contract Under 25k	34,000	33,000	-1,000	-2.9%	Preliminary estimate	
305	Professional Fees	120,900	122,350	1,450	1.2%	Preliminary estimate	
311	Consulting Fees	496,517	534,002	37,485	7.5%	Preliminary estimate	
320	Phone/Communication Srv	1,100	1,100	0	0.0%		

2024-2025 COMMUNITY SERVICE BUDGET

Object	Description	2023-24		2024-25		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
329	Postage	13,205	12,685	-520	-3.9%	Preliminary estimate	
330	Utility Services	1,500	1,125	-375	-25.0%	Preliminary estimate	
335	Maint Chargeback	200,000	200,000	0	0.0%		
340	Property Insurance	3,500	3,500	0	0.0%		
350	Contracted Repairs	5,700	6,200	500	8.8%	Preliminary estimate	
360	Public Transportation	151,967	151,666	-301	-0.2%	Preliminary estimate	
366	Travel Expenses Professional	76,088	60,025	-16,063	-21.1%	Preliminary estimate	
369	Entry Fees/Student Travel	38,965	43,250	4,285	11.0%	Preliminary estimate	
370	Rentals & Leases	7,117	7,195	78	1.1%	Preliminary estimate	
381	Printing & Advertising	35,950	33,300	-2,650	-7.4%	Preliminary estimate	
385	Wkroom Chargeback	10,225	5,670	-4,555	-44.5%	Preliminary estimate	
391	Reimburse Other ISDs	176,038	167,279	-8,759	-5.0%	Collaboratives	
394	Pymnts--Other Agency	16,905	10,000	-6,905	-40.8%	Collaboratives	
398	Interdept Chargeback	2,369	-106,427	-108,796	-4592.5%	Preliminary estimate	
	Subtotal Contracted Services	1,392,046	1,285,920	-106,126	-7.6%		
401	General Supplies	168,375	177,786	9,411	5.6%	Preliminary estimate	
406	Instructional Software	2,000	1,500	-500	-25.0%	Preliminary estimate	
430	Instr Supplies	20,271	18,509	-1,762	-8.7%	Preliminary estimate	
455	Tech Gen Supplies Non Instruct	7,500	4,500	-3,000	-40.0%	Preliminary estimate	
456	Tech Supplies Instructional	3,690	0	-3,690	-100.0%	Preliminary estimate	
460	Textbooks	159,303	209,652	50,349	31.6%	Preliminary estimate	
465	Tech Device Non Instructional	2,500	2,500	0	0.0%		
466	Instruct Tech Devices	0	2,517	2,517	100.0%	Preliminary estimate	
489	Periodical/Newspaper	1,530	1,560	30	2.0%	Preliminary estimate	
490	Food	55,650	54,450	-1,200	-2.2%	Preliminary estimate	
	Subtotal Supplies	420,819	472,974	52,155	12.4%		
530	Equipment Purchased	41,976	17,500	-24,476	-58.3%	Varies year to year	
555	Technology Equipment	24,500	10,000	-14,500	-59.2%	Varies year to year	
	Subtotal Equipment	66,476	27,500	-38,976	-58.6%		
820	Dues & Memberships	10,500	11,085	585	5.6%	Preliminary estimate	
895	Fed/Nonpublic Admin	24,394	0	-24,394	-100.0%	Preliminary estimate	
	Subtotal Miscellaneous	34,894	11,085	-23,809	-68.2%		
	COMMUNITY SERVICE FUND EXPENSES	8,402,153	9,055,975	653,822	7.8%		

2024-2025 COMMUNITY SERVICE BUDGET

EXPENSES BY PROGRAM

Program	Description	2023-24	2024-25	% Difference	Reason
		Revised Budget	Preliminary Budget		
501	Advisory Council	600	600	0	0.0%
502	Comm Ed Administration	317,512	334,583	17,071	5.4% Salaries & benefits
503	Adult Enrichment	343,845	361,397	17,552	5.1% Increase in programming
505	Facility Use Scheduling	55,718	79,281	23,563	42.3% Increase in activities
506	Senior Program	342,329	356,431	14,102	4.1% Increase in programming
507	Youth Enrichment	210,336	274,791	64,455	30.6% Increase in programming
508	Aquatics	150,212	189,756	39,544	26.3% Increase in programming
510	Adults With Disabilities	10,250	20,166	9,916	96.7% Increase in programming
511	Community Events	21,500	12,500	-9,000	-41.9% Varies year to year
514	21st Century Lrn Comm Grant	584,806	640,190	55,384	9.5% Grant renewal
520	Adult Learning - Comm Serv	1,137,661	1,314,061	176,400	15.5% Salaries & benefits, increase in programming
570	School Age Child Care	2,776,794	2,926,427	149,633	5.4% Salaries & benefits
580	Early Child Family Education	514,065	568,496	54,431	10.6% Increase in programming
581	Pre-Kindergarten Pathways	165,650	185,600	19,950	12.0% Increase in programming
582	School Readiness	806,915	831,409	24,494	3.0% Salaries & benefits
583	Early Childhood Screening	37,300	37,772	472	1.3% Salaries & benefits
585	Youth Development	102,036	96,725	-5,311	-5.2% Preliminary estimate
590	Comm Ser-Other Services	192,124	218,682	26,558	13.8% Based on state alloc
595	Suburb Ramsey Family Collaborative	303,912	266,883	-37,029	-12.2% Collaboratives
710	Nonpublic Guidance	194,070	208,810	14,740	7.6% Based on state alloc
720	Nonpublic Health	134,518	131,415	-3,103	-2.3% Based on state alloc
COMMUNITY SERVICE FUND EXPENSES		8,402,153	9,055,975	653,822	7.8%

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 2024-2025.

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

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

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

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

2024-2025 LTFM CAPITAL FACILITIES / CONSTRUCTION BUDGET

REVENUE

Fund Source	Description	2023-24		2024-25		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
01	1 LEVY		1,630,665	1,630,665		100.0%	
317	LTFM AID	276,631	195,000	-81,631		-29.5%	
631	SALE OF BONDS	12,000,000	0	-12,000,000		-100.0%	
06	1 LEVY	2,842,883	4,000,000	1,157,117		40.7%	
	LONG TERM FACILITY MAINTENANCE	15,119,514	5,825,665	-9,293,849		-61.5%	

EXPENSES

Fund Object	Description	2023-24		2024-25		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
01	100-299 SALARIES & BENEFITS	147,327	234,427	87,100		59.1%	
	311 CONSULTING FEES	250,182	210,000	-40,182		-16.1%	
	367 PROFESSIONAL REGISTRATIONS/TRAVEL	1,500	0	-1,500		-100.0%	
	370 RENTALS	40,462	0	-40,462		-100.0%	
	510 SITE IMPROVEMENTS	96,000	700,000	604,000		629.2%	
	520 BUILDING CONSTRUCTION	1,005,000	631,238	-373,762		-37.2%	
06	305 PROFESSIONAL FEES	1,000,000	0	-1,000,000		-100.0%	
	520 BLDG CONSTRUCTION	0	7,500,000	7,500,000		#DIV/0!	EDW HVAC Project
	522 BLDG IMPROVEMENTS	8,000,000	8,500,000	500,000		6.3%	FH Mechanical Project
	Long Term Facility Maintenance Expenses	10,540,471	17,775,665	7,235,194		68.6%	

CONSTRUCTION FUND

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

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

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

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

We are in the process of finalizing a few miscellaneous projects during the 2024-25 school year.

2024-2025 BOND CONSTRUCTION BUDGET

REVENUE

Source	Description	2023-24		2024-25 Preliminary		\$ Difference	% Difference	Reason
		Revised Budget	Budget	Budget	Budget			
92	Interest Earnings	1,000	1,000	1,000	0	0.0%	Int on Bond Funds	
BOND CONSTRUCTION FUND		1,000	1,000	1,000	0	0.0%		

EXPENSES

Object	Description	2023-24		2024-25 Preliminary		\$ Difference	% Difference	Reason
		Revised Budget	Budget	Budget	Budget			
305	MISC EXP, MOVING, STORAGE	25,000	0	0	-25,000	-100.0%		
306	A&E FEE & REIMBURSABLE	0	0	0	0	0.0%		
307	CM FEE, SITE SERVICES & REIMB	0	0	0	0	0.0%		
340	BUILDERS RISK INSURANCE	0	0	0	0	0.0%		
456	TECH SUPPLIES INSTRUCTIONAL	0	0	0	0	0.0%		
511	SURVEYS, BORINGS, MISC IMP	0	0	0	0	0.0%		
520	BUILDING CONSTRUCTION	0	2,000,000	2,000,000	2,000,000	#DIV/0!	Misc Const Projects	
522	TESTING & SPECIAL INSPECT.	0	0	0	0	0.0%		
524	BLDG PERMIT/PLAN REVIEW	0	0	0	0	0.0%		
530	FURN, FIXTURES, EQUIP	0	0	0	0	0.0%		
555	TECH EQUIP AND CABLING	0	0	0	0	0.0%		
790	BOND INSURANCE COSTS	0	0	0	0	0.0%		
BOND CONSTRUCTION FUND		25,000	2,000,000	2,000,000	1,975,000	7900.0%		

DEBT SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Debt Redemption Fund for 2024-2025.

The District has seven sets of outstanding bonds in this category, totaling \$182,125,000. The original bonds were issued in the first half of the 1990s, and were used to improve and expand instructional space in all district buildings. The original debt issuances were refunded, in 2001 and 2004, to take advantage of lower interest rates. In 2010-2011, the District refunded the 2001 issue, once again taking advantage of record low interest rates. The 2004 bond was refunded in late 2013, again for an additional annual savings to our taxpayers. The refinancing reduces the annual interest cost by over \$100,000.

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

The other two debt issuances were for the sale of LTFM bonds in 2018, 2020, 2022, and spring 2024. 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 10 year repayment schedule.

2024-2025 DEBT SERVICE BUDGET

REVENUE

Source	Description	2023-24	2024-25 Preliminary	\$ Difference	% Difference	Reason
		Revised Budget	Budget			
1	Maintenance Levy	13,852,892	12,400,545	-1,452,347	-10.5%	Voter approved bond
2	Mobile Home Tax	0	0	0	0.0%	
9	Fiscal Disparities	0	0	0	0.0%	
15	Interest On Levy Pymnts	0	0	0	0.0%	
DEBT REDEMPTION FUND		13,852,892	12,400,545	-1,452,347	-10.5%	

EXPENSES

Object	Description	2023-24	2024-25 Preliminary	\$ Difference	% Difference	Reason
		Revised Budget	Budget			
710	Bond Redemption or Princial	5,503,693	7,170,000	1,666,307	30.3%	Voter approved bond
720	Bond Interest	8,270,400	5,705,102	-2,565,298	-31.0%	Voter approved bond
790	Other Debt Service Expense	5,000	5,000	0	0.0%	Voter approved bond
DEBT REDEMPTION FUND		13,779,093	12,880,102	-898,991	-6.5%	

OPEB DEBT FUND

This section is a summary of budgeted revenue and expenses for the OPEB Debt Fund for 2024-2025.

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

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

2024-2025 OPEB DEBT FUND BUDGET

REVENUE

Source	Description	2023-24		2024-25 Preliminary		\$ Difference	% Difference	Reason
		Revised Budget	Budget	Budget	Budget			
1	Maintenance Levy	1,780,074	2,428,590	648,516	36.4%	Levy Authorization		
2	Mobile Home Tax	0	0	0	0.0%			
9	Fiscal Disparities	0	0	0	0.0%			
15	Interest on Levy Payment	0	0	0	0.0%			
TOTAL OPEB BOND DEBT REVENUE		1,780,074	2,428,590	648,516	36.4%			

EXPENSES

Object	Description	2023-24		2024-25 Preliminary		\$ Difference	% Difference	Reason
		Revised Budget	Budget	Budget	Budget			
710	Bond Redemption - Principal	1,245,000	1,880,000	635,000	51.0%	Levy Authority		
720	Bond Interest	474,775	443,650	-31,125	-6.6%	Levy Authority		
790	Other Loan Expense	1,000	1,000	0	0.0%			
TOTAL OPEB BOND DEBT EXPENSES		1,720,775	2,324,650	603,875	35.1%			

OPEB TRUST FUND

This section is a summary of budgeted revenue and expenses for the OPEB Trust Fund for 2024-2025.

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 2024-25 are estimates based on the actuarial study conducted in 2023, which was based on data at July 1, 2022. The actuarial projections are required to be updated bi-annually, to reflect current costs and eligible employees

2024-2025 OPEB TRUST FUND BUDGET

REVENUE

Source	Description	2023-24		2024-25		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
92	Interest Earnings	1,000	1,000	0	0.0%		Principal investment amount is being drawn down
TOTAL REVENUE		1,000	1,000	0	0.0%		

EXPENSES

Object	Description	2023-24		2024-25		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
223	Medical Insurance	743,000	734,971	-8,029	-1.1%		Estimate cost of retiree insurance & implicit rate subsidy
251	Healthcare Savings Account	70,000	30,000	-40,000	-57.1%		
TOTAL EXPENSES		813,000	764,971	-48,029	-5.9%		

INSURANCE FUND

This section is a summary of budgeted revenue and expenses for the Insurance Fund for 2024-2025.

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 ten years straight, rates have remained the same. We are budgeted to end 2024-2025 with a reserve of \$494,419, a decrease of approximately \$92,000 from the current year. Reserves are considered adequate when they equal two to three months' average claims. In our case, that target is currently \$220,000 to \$235,000. Adequate reserves allow us to keep premiums from rising as costs increase.

2024-2025 SELF-INSURED INSURANCE FUND BUDGET

REVENUE

Source	Description	2023-24	2024-25 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference		
99	Miscellaneous Local Revenue	1,001,864	995,000	-6,864	-0.7%	Premium contributions
	SELF-INSURANCE FUND	1,001,864	995,000	-6,864	-0.7%	

EXPENSES

Object	Description	2023-24	2024-25 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference		
235	Dental Expense	962,000	1,030,000	68,000	7.1%	Projected claims
311	Professional-Technical Expense	57,000	57,000	0	0.0%	Admin Fees
	SELF-INSURANCE FUND	1,019,000	1,087,000	68,000	6.7%	

**ROSEVILLE AREA SCHOOLS
2024-2025 PRELIMINARY BUDGET**

	2023-2024 Revised Budget	2024-2025 Proposed Budget	Budget Increase/ (Decrease)
GENERAL FUND			
(includes Op Capital & Fd 1 LTFM)			
Revenue	\$129,016,582	\$136,050,884	\$7,034,302
Expense	\$125,067,174	\$133,479,274	\$8,412,100
Difference	\$3,949,408	\$2,571,610	
FOOD SERVICE FUND			
Revenue	\$5,329,265	\$5,983,868	\$654,603
Expense	\$5,776,158	\$6,328,275	\$552,117
Difference	(\$446,893)	(\$344,407)	
COMMUNITY SERVICE FUND			
Revenue	\$8,549,932	\$9,124,812	\$574,880
Expense	\$8,402,153	\$9,055,975	\$653,822
Difference	\$147,779	\$68,837	
LTFM FUND 6			
Revenue	\$2,842,883	\$4,000,000	\$1,157,117
Expense	\$9,000,000	\$16,000,000	\$7,000,000
Difference	(\$6,157,117)	(\$12,000,000)	
CONSTRUCTION FUND (Bond)			
Revenue	\$1,000	\$1,000	\$0
Expense	\$25,000	\$2,000,000	\$1,975,000
Difference	(\$24,000)	(\$1,999,000)	
DEBT SERVICE FUND			
Revenue	\$13,852,892	\$12,400,545	(\$1,452,347)
Expense	\$13,779,093	\$12,880,102	(\$898,991)
Difference	\$73,799	(\$479,557)	
OPEB DEBT FUND			
Revenue	\$1,780,074	\$2,428,590	\$648,516
Expense	\$1,720,775	\$2,324,650	\$603,875
Difference	\$59,299	\$103,940	
OPEB TRUST FUND			
Revenue	\$1,000	\$1,000	\$0
Expense	\$813,000	\$764,971	(\$48,029)
Difference	(\$812,000)	(\$763,971)	
INSURANCE FUND			
Revenue	\$1,001,864	\$995,000	(\$6,864)
Expense	\$1,019,000	\$1,087,000	\$68,000
Difference	(\$17,136)	(\$92,000)	
Revenue, All Funds	\$162,375,492	\$ 170,985,699	\$ 8,610,207
Expenses, All Funds	\$165,602,353	\$ 183,920,247	\$ 18,317,894

ROSEVILLE AREA SCHOOLS
Budget Summary - Proposed Projections
2024 - 2025

	Estimated Fund Balance June 30, 2024	2024-2025 Proposed Revenue	2024-2025 Proposed Expenditures	Revenue Excess/(Deficit) Over Expenses	Estimated Fund Balance June 30, 2025
General Fund					
Unassigned Fund Balance	\$ 10,027,582	\$ 116,164,994	\$ 116,220,774	\$ (55,780)	\$ 9,971,802
	\$ 10,027,582				\$ 9,971,802
					8.6%
Nonspendable (Inventories & Prepaid)	\$ 395,436				\$ 395,436
					\$ 10,367,238
Restricted for:					
Staff Development	\$ -	\$ 1,160,795	\$ 1,160,795	\$ -	\$ -
Compensatory Ed	\$ -	\$ 10,775,477	\$ 10,775,477	\$ -	\$ -
Learning & Development	\$ -	\$ 1,648,880	\$ 1,648,880	\$ -	\$ -
↳ Gifted and Talented	\$ -	\$ 103,628	\$ 103,628	\$ -	\$ -
School Safety	\$ -	\$ 392,840	\$ 392,840	\$ -	\$ -
Operating Capital	\$ 382,366	\$ 3,978,605	\$ 1,401,215	\$ 2,577,390	\$ 2,959,756
Long-term Facilities Maintenance (LTFM)	\$ 1,185,425	\$ 1,825,665	\$ 1,775,665	\$ 50,000	\$ 1,235,425
Subtotal, Restricted	\$ 1,567,791	\$ 19,885,890	\$ 17,258,500	\$ 2,627,390	\$ 4,195,181
Total, General Fund	\$ 11,990,809	\$ 136,050,884	\$ 133,479,274	\$ 2,571,610	\$ 14,562,419
Food Service Fund	\$ 3,260,547	\$ 5,983,868	\$ 6,325,275	\$ (341,407)	\$ 2,919,140
Community Service Fund	\$ 2,225,201	\$ 9,124,812	\$ 9,055,975	\$ 68,837	\$ 2,294,038
Construction Fund (FD 06 LTFM)	\$ 7,960,803	\$ 4,000,000	\$ 16,000,000	\$ (12,000,000)	\$ (4,039,197)
Construction Fund (Bond Construction)	\$ 9,327,042	\$ 1,000	\$ 2,000,000	\$ (1,999,000)	\$ 7,328,042
Debt Service Fund	\$ 856,175	\$ 12,400,545	\$ 12,880,102	\$ (479,557)	\$ 376,618
OPEB Debt Fund	\$ 259,783	\$ 2,428,590	\$ 2,324,650	\$ 103,940	\$ 363,723
Scholarship Fund	\$ 37,619	\$ 10,000	\$ 10,000	\$ -	\$ 37,619
OPEB Trust Fund	\$ 4,679,114	\$ 1,000	\$ 764,971	\$ (763,971)	\$ 3,915,143
Insurance Fund	\$ 564,048	\$ 995,000	\$ 1,087,000	\$ (92,000)	\$ 472,048
Total, All Funds	\$ 41,161,141	\$ 170,995,699	\$ 183,927,247	\$ (12,931,548)	\$ 28,229,593