



# Roseville Area Schools

*Excellence, Innovation & Equity in All We Do*

## **PROPOSED BUDGET ALL FUNDS 2025 - 2026**

**June 24, 2025**

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# Roseville Area Schools

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June 24, 2025

## **PROPOSED BUDGET**

### **ALL FUNDS**

#### **2025-2026**

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

## **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 7,095 students in fiscal year (FY) 2025 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 91 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 2025, 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 7,040 average daily membership in FY 2026, a slight decrease of 55 students 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, 2025, to be \$14,269,576 or 10.6 percent of total General Fund Operating Account expenditures. Preliminary budget projections for fiscal year 2025-2026 estimate deficit spending, and a year-end unassigned fund balance of \$12,348,754 or 10.1%.

Respectfully submitted,

*Shari Thompson*  
Shari Thompson  
Director of Business Services

*Denise Mickle*  
Denise Mickle  
Controller

*Kathy Englund*  
Kathy Englund  
District Accountant

**ROSEVILLE AREA SCHOOLS  
PROPOSED GENERAL FUND BUDGET PARAMETERS  
2025-2026 as of January 2025**

The district is in the process of preparing its 2025-2026 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 6 percent of the annual budget”*. Given this fiscal expectation, the School District is currently in compliance with the policy percent minimum and administration is proactively planning to present a preliminary 2025-2026 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 \$7,281. MN Statute states the formula will be increased by a minimum of 2% or \$146, for a total basic formula allowance of \$7,427 in 2025-2026.

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 \$2,034.01 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 2024 Pay 2025-26 Certified Levy.

Compensatory revenue is projected to decrease about 4 percent or \$367,000 less than the current year.

**Enrollment Parameters**

Enrollment will be projected using February 1, 2025, 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 (6% increase).

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 2025-2026 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 2025 tax levy, which occurred on December 10, 2024. The board also provides guidance and input to the budget development process by approving the 2024-25 revised budget, the 2025-26 proposed budget timeline, and discussion of these preliminary 2025-26 budget assumptions. 2025-26 budget updates will continue to be provided as needed at board meetings until the Board adopts the Preliminary 2025-26 Budget on June 24, 2025.

**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.

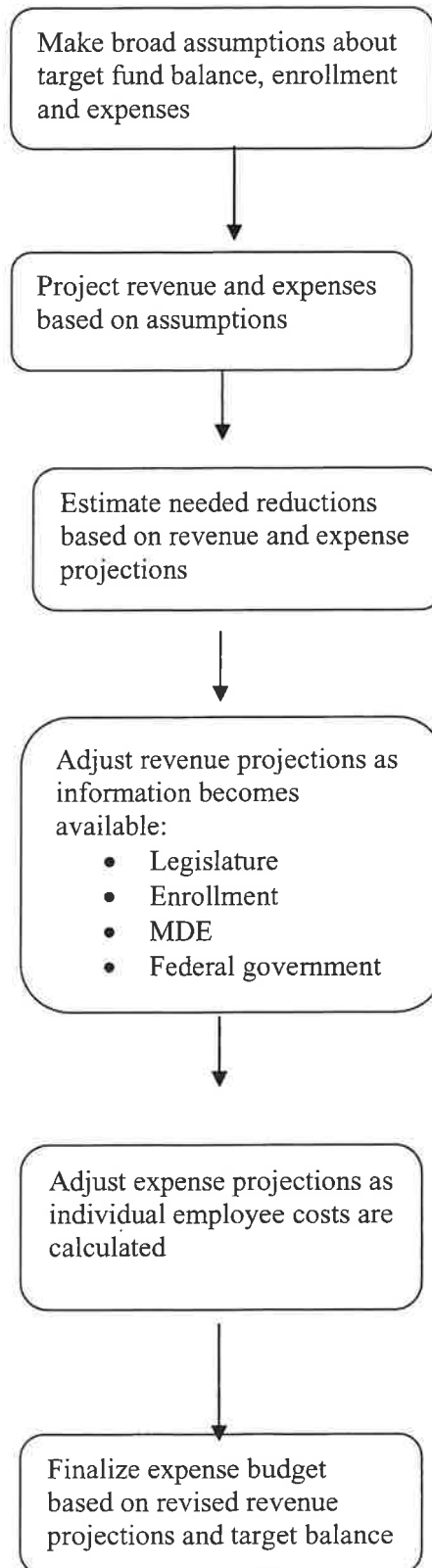
District Leadership - This group meets regularly and budget development is included on agendas.

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 conducts 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 27, 2025 in the Fairview Room at Anpétu Téča Education Center. This meeting will seek feedback in assessing budget recommendations.

## BUDGET FLOWCHART



**Roseville Area Schools – ISD 623  
2025-2026 Proposed Budget Planning Timeline**

<b>Date</b>	<b>Budget Event</b>	<b>Action</b>
<b>June 2024</b>	2024-2025 Budget Approved	Board Approval
<b>September 24, 2024</b>	Preliminary Levy set (Payable 2025; 2025-26 Revenue)	Board Approval
<b>December 10, 2024</b>	Final Levy set (Payable 2025; 2025-26 Revenue)	Board Approval
<b>January 27, 2025</b>	Cabinet review of 2025-2026 budget timeline and parameters.	Cabinet
<b>January 29, 2025</b>	Approve 2024-2025 budget timeline and parameters.	Board Approval
<b>February 23, 2025</b>	Finance Advisory Committee – revised current year budget, 2025-2026 budget parameters and timeline	
<b>March - April</b>	Update the School Board on budget development as needed	Administrative report to School Board
<b>May 13, 2025</b>	Finance Advisory Council – budget review	Finance Advisory Committee
<b>May 13, 2025</b>	Budget update (as needed)	School Board
<b>May 27, 2025</b>	Prior to the regular School Board meeting, the district holds a public hearing to share the 2025-2026 DRAFT general fund budget and collect any public comment	Administrative report to the public
<b>June 24, 2025</b>	School Board formally adopts 2025-2026 Budget	Board Approval

## Projected Enrollment Used to Calculate Preliminary General Education Revenue for 2025-2026

	LEP	SRP	ECSE	All Day	K												Total		
					1	2	3	4	5	6	7	8	9	10	11	12			
<b>Enrollment Projections 12-1 PRE-K</b>																			
69 High School	223																		
70 Middle School	112																		
73 Parkview	86	68	72	76	84	79	86	82			450	426		585	578	565	532	2,260	
615 FAHS	8														3	36	46	85	
721 Brimhall	92	78	93	84	87	73	82											575	
722 Central Park	132	48	61	53	80	56	58											404	
723 Edgerton	153	37	49	58	56	57	56											350	
525 Harambee	62	23	42	44	30	46	29											301	
724 Falcon Heights	39	55	54	80	57	63												427	
728 Little Canada	206	75	89	90	97	104	88											618	
731 E D Williams	74	61	58	87	60	80	57											464	
Subtotal	1187	23	0	464	464	521	572	551	558	519	538	508	585	581	601	578		7,063	
<b>LESS ATTRITION</b>							-7	-6	-9	-12	-18	-15						(67)	
<b>LESS PSEO</b>																			(30)
732 Fairview Program	0	13	65															78	
32 Adult HS																		12	
<b>Served ISD 623</b>	1187	36	65	464	464	521	572	551	558	519	531	502	576	569	573	555		7056	
							1557		1628							3306			
Tuition Students - est.	1	1	1	0	0	0	4	3	2	3	2	3	2	2	2	2	25	50.00	
Total Tuitioned Out	0	1	1	0	0	0	4	3	2	3	2	3	2	2	2	25		50.00	
<b>TOTAL</b>	1187	36	66	465	464	521	576	554	560	522	533	505	578	571	575	580		7,106.00	
							1561		1636							3342			
<b>EXTENDED TIME</b>																			
72 Adult HS Extended Time																		49.00	
611 Elem. Tgtd Services		1	2	8	9	7	5	5					6	10	17	16		37.00	
615 FAHS																		-	
612 Middle Tgtd																		25.00	
Total extended time	0	1	2	8	9	7	5	5			16	9	6	10	17	16		111.00	
							20		17							74		111.00	

2024 PAY 2025 PROPOSED LEVY

GENERAL FUND

Source	Levy	Levy Adjustments	Maximum 2024 Pay 2025 Levy	Proposed Decrease	Proposed 2024 Pay 2025 Levy	Approved 2023 Pay 2024 Levy	\$ Change 2024 Proposed vs. 2023 Approved	% Change 2024 Proposed vs. 2023 Approved
Abatements		\$ 975,808.74	\$ 975,808.74	\$ -	\$ 975,808.74	\$ 248,845.29	\$ 726,963.45	292.13%
Alternative Teacher Compensation	\$ 672,187.88	\$ (43,698.63)	\$ 628,489.25	\$ -	\$ 628,489.25	\$ 684,807.03	\$ (56,317.78)	-8.22%
Long Term Facilities	\$ 5,021,152.00	\$ (2,578,764.15)	\$ 2,442,387.85	\$ -	\$ 2,442,387.85	\$ 5,630,664.66	\$ (3,188,276.81)	-56.62%
Building Leases	\$ 1,630,597.50	\$ (15,765.36)	\$ 1,614,832.14	\$ -	\$ 1,614,832.14	\$ 1,622,619.80	\$ (7,787.66)	-0.48%
Bldg Leases - Intermediate	\$ 516,513.00	\$ -	\$ 516,513.00	\$ -	\$ 516,513.00	\$ 513,112.00	\$ 3,401.00	0.66%
Career & Technical	\$ 471,065.15	\$ (30,508.87)	\$ 440,556.28	\$ -	\$ 440,556.28	\$ 417,903.85	\$ 22,652.43	5.42%
Equity Levy	\$ 617,620.10	\$ 21563.18	\$ 614,944.00	\$ -	\$ 614,944.00	\$ 622,006.28	\$ (7,062.28)	-1.14%
Location Equity Levy	\$ 5,723,082.17	\$ (76,302.09)	\$ 5,646,780.08	\$ -	\$ 5,646,780.08	\$ 5,667,295.00	\$ (20,515.92)	-0.36%
Achievement & Integration	\$ 534,183.30	\$ (9,116.60)	\$ 525,066.70	\$ -	\$ 525,066.70	\$ 513,336.69	\$ 11,730.01	2.29%
Operating Capital	\$ 1,122,824.54	\$ (5,522.64)	\$ 1,117,301.90	\$ -	\$ 1,117,301.90	\$ 1,105,524.14	\$ 11,777.76	1.07%
Reemployment Levy	\$ 100,000.00	\$ (46,252.50)	\$ 53,747.50	\$ -	\$ 53,747.50	\$ (25,965.77)	\$ 79,713.27	-306.99%
Safe Schools Levy	\$ 284,781.60	\$ (14,898.80)	\$ 269,884.80	\$ -	\$ 269,884.80	\$ 277,299.00	\$ (7,414.20)	-2.67%
Safe Schools Intermediate	\$ 118,659.00	\$ (6,207.00)	\$ 112,452.00	\$ -	\$ 112,452.00	\$ 115,541.25	\$ (3,089.25)	-2.67%
TIF Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transition Levy	\$ 190,408.14	\$ (2,676.10)	\$ 187,732.04	\$ -	\$ 187,732.04	\$ 193,320.61	\$ (5,588.57)	2.89%
Voter Approved Referendum	\$ 16,090,239.51	\$ (193,381.63)	\$ 15,896,857.88	\$ -	\$ 15,896,857.88	\$ 15,358,923.93	\$ 537,933.95	3.50%
<b>Total, General Fund:</b>	<b>\$ 33,093,313.89</b>	<b>\$ (2,025,720.45)</b>	<b>\$ 31,043,354.16</b>	<b>\$ -</b>	<b>\$ 31,043,354.16</b>	<b>\$ 32,945,234.76</b>	<b>\$ (1,901,880.60)</b>	<b>-5.77%</b>

COMMUNITY SERVICE FUND

Source	Levy	Levy Adjustments	Maximum 2024 Pay 2025 Levy	Proposed Decrease	Proposed 2024 Pay 2025 Levy	Approved 2023 Pay 2024 Levy	\$ Change 2024 Proposed vs. 2023 Approved	% Change 2024 Proposed vs. 2023 Approved
Basic Revenue	\$ 369,839.76	\$ -	\$ 369,839.76	\$ -	\$ 369,839.76	\$ 414,843.03	\$ (44,803.27)	-10.81%
Early Childhood	\$ 224,176.95	\$ (127.29)	\$ 224,049.66	\$ -	\$ 224,049.66	\$ 210,236.96	\$ 13,812.70	6.57%
Home Visiting	\$ 7,716.67	\$ -	\$ 7,716.67	\$ -	\$ 7,716.67	\$ 7,777.59	\$ (60.92)	-0.78%
Disabled Adults	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,634.28	\$ (6,634.28)	-100.00%
School Age Child Care	\$ 482,000.00	\$ 9,779.44	\$ 491,779.44	\$ -	\$ 491,779.44	\$ 429,393.05	\$ 62,386.39	14.53%
Abatements	\$ -	\$ 34,271.38	\$ 34,271.38	\$ -	\$ 34,271.38	\$ 1,769.93	\$ 32,501.45	1836.31%
<b>Total, Community Service Fund:</b>	<b>\$ 1,083,733.38</b>	<b>\$ 43,923.53</b>	<b>\$ 1,127,656.91</b>	<b>\$ -</b>	<b>\$ 1,127,656.91</b>	<b>\$ 1,070,454.84</b>	<b>\$ 57,202.07</b>	<b>5.34%</b>

2024 PAY 2025 PROPOSED LEVY

DEBT SERVICE FUND

Source	Levy	Levy Adjustments	Maximum 2024 Pay 2025 Levy	Proposed Decrease	Proposed 2024 Pay 2025 Levy	Approved 2023 Pay 2024 Levy	\$ Change 2024 Proposed vs. 2023 Approved	% Change 2024 Proposed vs. 2023 Approved
Voter Approved Debt Service Levy	\$ 10,934,963.00	\$ 24.65	\$ 10,934,987.65	\$ -	\$ 10,934,987.65	\$ 10,122,496.76	\$ 812,490.89	8.03%
LTFM Debt Service	\$ 3,737,298.65	\$ -	\$ 3,737,298.65	\$ -	\$ 3,737,298.65	\$ 2,794,210.47	\$ 943,088.18	
Intermediate Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Abatements	\$ 462,797.78	\$ -	\$ 462,797.78	\$ -	\$ 462,797.78	\$ 25,993.73	\$ 436,804.05	1680.42%
Excess Debt Reduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (542,155.53)	\$ 542,155.53	100.00%
<b>Total, Debt Service Fund:</b>	<b>\$ 14,672,261.65</b>	<b>\$ 462,822.43</b>	<b>\$ 15,135,084.08</b>	<b>\$ -</b>	<b>\$ 15,135,084.08</b>	<b>\$ 12,400,545.43</b>	<b>\$ 2,734,538.65</b>	<b>22.05%</b>

OTHER POSTEMPLOYMENT BENEFITS & PENSION DEBT SERVICE

Source	Levy	Levy Adjustments	Maximum 2024 Pay 2025 Levy	Proposed Decrease	Proposed 2024 Pay 2025 Levy	Approved 2023 Pay 2024 Levy	\$ Change 2024 Proposed vs. 2023 Approved	% Change 2024 Proposed vs. 2023 Approved
Levy for Bonds	\$ 3,409,613.00	\$ -	\$ 3,409,613.00	\$ -	\$ 3,409,613.00	\$ 2,426,858.99	\$ 982,754.01	0.00%
Abatements	\$ -	\$ 44,273.34	\$ 44,273.34	\$ -	\$ 44,273.34	\$ 1,731.90	\$ 42,541.44	0.00%
<b>Total, OPEB Debt Fund:</b>	<b>\$ 3,409,613.00</b>	<b>\$ 44,273.34</b>	<b>\$ 3,453,886.34</b>	<b>\$ -</b>	<b>\$ 3,453,886.34</b>	<b>\$ 2,428,590.89</b>	<b>\$ 1,025,295.45</b>	<b>42.22%</b>

1-

ALL FUNDS

Fund	Levy	Levy Adjustments	Maximum 2024 Pay 2025 Levy	Proposed Decrease	Proposed 2024 Pay 2025 Levy	Approved 2023 Pay 2024 Levy	\$ Change 2024 Proposed vs. 2023 Approved	% Change 2024 Proposed vs. 2023 Approved
General Fund	\$ 33,093,313.89	\$ (2,025,720.45)	\$ 31,043,354.16	\$ -	\$ 31,043,354.16	\$ 32,945,234.76	\$ (1,901,880.60)	-5.77%
Community Service Fund	\$ 1,083,733.38	\$ 43,923.53	\$ 1,127,656.91	\$ -	\$ 1,127,656.91	\$ 1,070,454.84	\$ 57,202.07	5.34%
Debt Service Fund	\$ 14,672,261.65	\$ 462,822.43	\$ 15,135,084.08	\$ -	\$ 15,135,084.08	\$ 12,400,545.43	\$ 2,734,538.65	22.05%
OPEB Debt Fund	\$ 3,409,613.00	\$ 44,273.34	\$ 3,453,886.34	\$ -	\$ 3,453,886.34	\$ 2,428,590.89	\$ 1,025,295.45	42.22%
<b>TOTAL, ALL FUNDS</b>	<b>\$ 52,258,921.92</b>	<b>\$ (1,474,701.15)</b>	<b>\$ 50,759,981.49</b>	<b>\$ -</b>	<b>\$ 50,759,981.49</b>	<b>\$ 48,844,825.92</b>	<b>\$ 1,915,155.57</b>	<b>3.92%</b>

## GENERAL FUND SUMMARY

This section is a summary of budgeted revenue and expenses for the General Fund for 2025-2026. Revenue and expenses for this fund were reviewed at the budget hearing on May 27, 2025.

These are the highlights regarding revenue and expenses for the General Fund budget for 2025-26. In comparing revised 2024-2025 budgeted amounts with the 2025-2026 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 continue with a slight decline at 7,040 students served.
- E. State aids show a total net increase of \$5,137,792. This increase reflects the 2.74% increase in state general education formula and increased cross-subsidy funding for special education 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 \$600,000 due to the drawn down of one-time Federal ESSER funds authorized to offset costs related to the COVID-19 pandemic
- H. Overall, expenses budgeted in the Unassigned General Fund are expected to increase by \$1.7 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 \$304,000 or 5% over the current year budget due to salary and benefit increases and the shifting of costs from federal COVID expenses to the actual programs. Initiatives related to our strategic plan including realigning the year round school calendar and increased marketing through out the district are also factors.

- L. Expenses in regular instruction – Costs for providing regular instruction will decrease by \$690,000 or 1%. The decrease is due to a reduction in elementary class room sections due to under enrollment the past year.
- 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 \$1.5 million in 2025-26 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 \$928,000 or 3% due to added staffing allocations to serve an increasing number of students and the increased cost of salaries and benefits.
- O. Operations and maintenance costs will increase by 6% due to increased labor costs and projected increases in utility costs.
- 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.

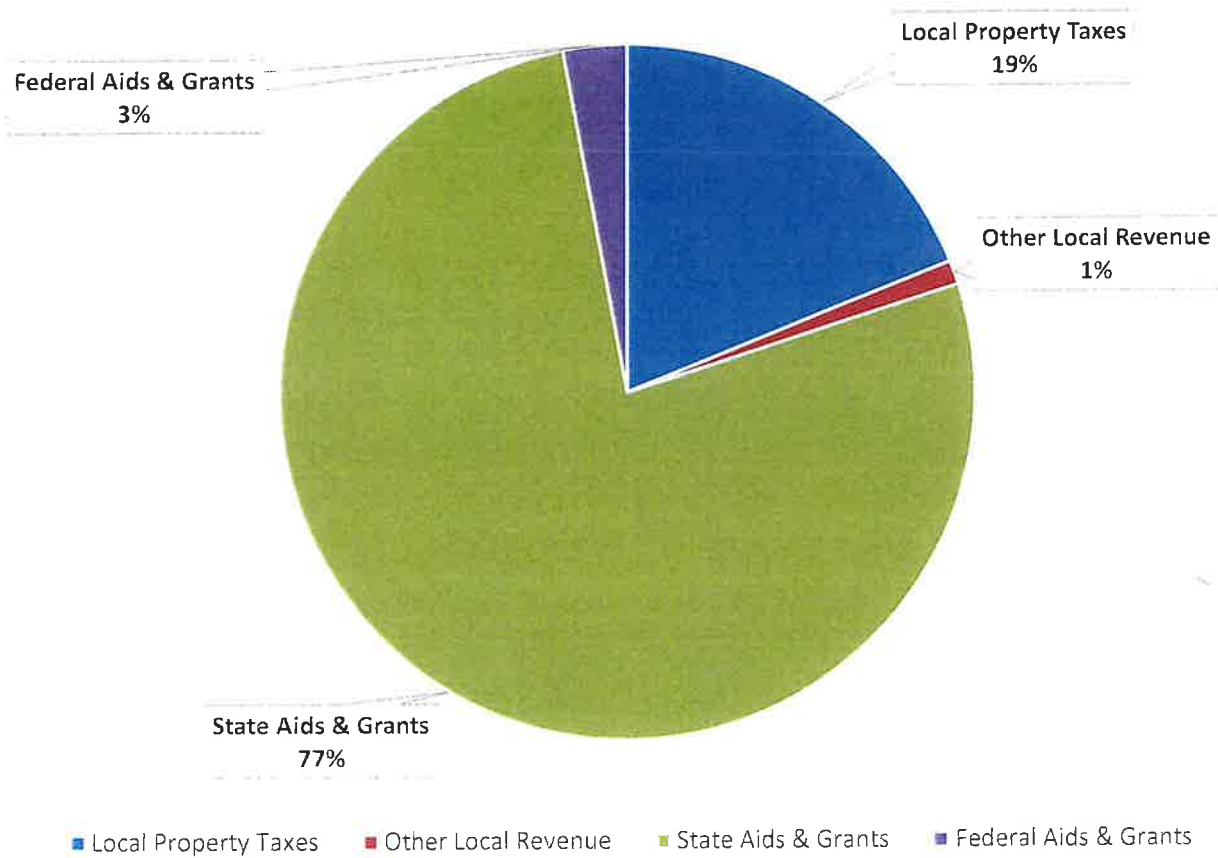
Preliminary General Fund Revenue by Source 2025-2026

Source	Description	2024-25 Revised Budget	2025-26 Original Budget	\$ Difference	% Difference	Reason
1	MAINTENANCE LEVY	20,841,234	21,832,502	991,268	4.76%	
2	MOBILE HOME TAX	20,000	20,000	0	0.00%	
5	UNEMPLOYMENT LEVY	-25,966	53,748	79,714	-306.99%	
9	FISCAL DISPARITIES	3,000,000	3,000,000	0	0.00%	Per Ramsey County
10	COUNTY APPORTIONMENT	250,000	300,000	50,000	20.00%	Per Ramsey County
15	INTEREST ON LEVY PYMENT	5,000	5,000	0	0.00%	Per Ramsey County
	<b>Subtotal Local Taxes</b>	<b>24,090,268</b>	<b>25,211,250</b>	<b>1,120,982</b>	<b>4.65%</b>	
50	FEES FROM PATRONS	280,000	284,000	4,000	1.43%	
51	FEES/USAGE	250,000	250,000	0	0.00%	
60	ADMISSIONS & STUD ACT REVEN	70,000	70,000	0	0.00%	
71	MA CLAIMS REVENUE	400,000	400,000	0	0.00%	
92	INTEREST EARNINGS	10,000	35,000	25,000	250.00%	
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	#DIV/0!	
99	MISCELLANEOUS LOCAL REV	340,600	340,600	0	0.00%	Dependent on Misc Grants
	<b>Subtotal Other Local Revenue</b>	<b>1,445,600</b>	<b>1,474,600</b>	<b>29,000</b>	<b>2.01%</b>	
201	ENDOWMENT AID	486,518	486,459	-59	-0.01%	
211	GENERAL ED REVENUE	73,863,735	74,689,516	825,781	1.12%	
212	LITERACY INCENTIVE AID	394,512	187,129	-207,383	-52.57%	
213	SHARED TIME	0	0	0	#DIV/0!	
227	ABATEMENT AID	73,361	73,361	0	0.00%	
300	STATE AIDS & GRANTS	2,574,168	2,823,108	248,940	9.67%	
360	STATE AID SPECIAL ED	24,718,588	25,231,513	512,925	2.08%	Per MDE Estimates
369	MISC OTHER DEPTS	195,362	195,362	0	0.00%	
370	MISC GRANTS - MDE	122,500	139,500	17,000	13.88%	
	<b>Subtotal State Aids &amp; Grants</b>	<b>102,428,744</b>	<b>103,825,948</b>	<b>1,397,204</b>	<b>1.36%</b>	
400	FEDERAL AIDS & GRANTS	4,872,562	3,963,013	-909,549	-18.67%	End of COVID funds
405	SUB GRANT FROM FED FUNDS	25,000	25,000	0	0.00%	
	<b>Subtotal Federal Aids &amp; Grants</b>	<b>4,897,562</b>	<b>3,988,013</b>	<b>-909,549</b>	<b>-18.57%</b>	
	<b>TOTAL GENERAL FUND</b>	<b>132,862,174</b>	<b>134,499,811</b>	<b>1,637,637</b>	<b>1.23%</b>	

**GENERAL FUND REVENUE BY SOURCE SUMMARY**

Description	2024-25	2025-26	\$ Difference	% Difference
	Revised Budget	Original Budget		
Local Property Taxes	24,090,268	25,211,250	1,120,982	4.65%
Other Local Revenue	1,445,600	1,474,600	29,000	2.01%
State Aids & Grants	102,428,744	103,825,948	1,397,204	1.36%
Federal Aids & Grants	4,897,562	3,988,013	-909,549	-18.57%
<b>TOTAL GENERAL FUND</b>	<b>132,862,174</b>	<b>134,499,811</b>	<b>1,637,637</b>	<b>1.23%</b>

**General Fund Revenue by Source Summary**



2025-2026 General Fund Expenses by Program

Program Description	2024-25		2025-26		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference			
10 SCHOOL BOARD	\$ 115,639	191,029	75,390	65.19%	Increase in contracted services	
20 OFFICE OF SUPERINTENDENT	\$ 416,289	439,213	22,924	5.51%	Salaries & benefits, contr services	
30 LINE ADMIN-DIRECTORS	\$ 557,014	576,302	19,288	3.46%	Salaries & benefits	
50 SCHOOL ADMIN [PRINCIPALS]	\$ 4,671,293	4,857,497	186,204	3.99%	Salaries & benefits	
105 GENL ADMIN SUPPORT	\$ 127,274	131,659	4,385	3.45%	Salaries & benefits	
106 GEN ADMIN-DIST WIDE	\$ 10,000	10,000	0	0.00%	No change	
110 BUSINESS SERVICES	\$ 1,261,062	1,221,864	-39,198	-3.11%	Change in family to single health ins	
130 COMMUNITY RELATIONS	\$ 327,109	353,240	26,131	7.99%	Increase in contracted services	
140 DATA PROCESSING	\$ 737,383	676,559	-60,824	-8.25%	Long term tech lease subscriptions	
145 TECHNOLOGY ADMIN	\$ 486,363	412,542	-73,821	-15.18%	Capital Outlay budget decreases	
146 VIDEO	\$ 75,157	77,135	1,978	2.63%	Salaries & benefits	
150 LEGAL SERVICES	\$ 60,000	75,000	15,000	25.00%	Increase in contracted services	
160 HUMAN RESOURCES	\$ 953,073	950,382	-2,691	-0.28%	Minimal change	
165 WELLNESS	\$ 10,000	10,000	0	0.00%	No change	
170 PRINTING (WORKROOM)	\$ 142,406	153,984	11,578	8.13%	Increase in printing costs	
180 CENSUS	\$ 298,758	274,369	-24,389	-8.16%	Time card/sub hours decrease	
190 RESEARCH-EVALUATION	\$ 248,596	251,678	3,082	1.24%	Minimal change	
199 SCHOOL ELECTIONS	\$ 17,000	43,000	26,000	152.94%	Incr in contracted svcs - election yr	
200 VOLUNTARY PRE-K	\$ 549,483	571,720	22,237	4.05%	Salaries and transportation increases	
201 KINDERGARTEN	\$ 3,043,597	3,062,632	19,035	0.63%	Minimal change	
203 ELEMENTARY ED [1ST-6TH]	\$ 15,964,346	14,956,779	-1,007,567	-6.31%	Enrollment changes and right sizing	
204 TITLE I/IA IMP TCHR QUALITY	\$ 331,585	328,086	-3,499	-1.06%	Preliminary estimate	
205 TITLE III LEP	\$ 242,774	325,157	82,383	33.93%	Preliminary estimate	
206 STUDENT SUPPORT ACADEM ENRICH	\$ 169,302	0	-169,302	-100.00%	Title IV funds transferred to Title II	
211 SECONDARY EDUCATION-	\$ 2,719,612	2,472,986	-246,626	-9.07%	Decrease in contracted sub services	
212 ART	\$ 1,448,786	1,552,973	104,187	7.19%	Coding change	
215 BUSINESS	\$ 4,950	4,950	0	0.00%	No change	
216 EDUCATIONALLY DISADVNTG	\$ 1,703,579	1,436,226	-267,353	-15.69%	Preliminary estimate	
218 GIFTED AND TALENTED	\$ 230,673	234,738	4,065	1.76%	Salaries & benefits	
219 LIMITED ENGLISH PROFICIENCY	\$ 4,165,094	4,633,959	468,865	11.26%	Incr in EL students and staff	
220 ENGLISH (LANG ARTS)	\$ 2,129,321	2,149,805	20,484	0.96%	Minimal change	
224 HOMEBOUND INSTRUCTION	\$ 52,816	53,153	337	0.64%	Minimal change	
230 WORLD LANGUAGES	\$ 764,587	653,476	-111,111	-14.53%	Based on program participation	
240 HEALTH/PHYSICAL ED	\$ 2,356,944	2,388,507	31,563	1.34%	Minimal change	
241 HEALTH	\$ 195,484	213,999	18,515	9.47%	Coding change	
250 FAMILY & CONSUMER SCIENCE	\$ 161,747	166,670	4,923	3.04%	Salaries & benefits	
255 INDUSTRIAL EDUCATION	\$ 360,742	372,269	11,527	3.20%	Salaries & benefits	
256 MATHEMATICS	\$ 2,315,414	2,430,497	115,083	4.97%	Salaries & benefits	

2025-2026 General Fund Expenses by Program

Program Description	2024-25		2025-26		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference	% Difference		
258 MUSIC	\$ 2,364,348	2,487,607	123,259	5.21%	Salaries & benefits	
260 NATURAL SCIENCES	\$ 2,203,824	2,164,652	-39,172	-1.78%	Minimal change	
270 SOCIAL STUDIES	\$ 2,236,527	2,341,742	105,215	4.70%	Salaries & benefits	
273 REMEDIAL INST OTHER CONTENT AR	\$ 244,950	30,650	-214,300	-87.49%	Compensatory education	
276 ELEM INDIVIDUALIZED INSTRUCTIO	\$ 3,141,616	3,169,452	27,836	0.89%	Compensatory education	
277 SECONDARY INDIVIDUALIZED INSTR	\$ 2,026,622	2,249,795	223,173	11.01%	Compensatory education	
279 SUBSTANTIAL PARENT INVOLVEMENT	\$ 57,861	29,195	-28,666	-49.54%	Compensatory education	
280 OTHER REGULAR INSTR-	\$ 13,924	10,229	-3,695	-26.54%	Traveling stipend	
291 CO-CURR ACTIVITIES	\$ 453,818	458,264	4,446	0.98%	Minimal change	
292 BOYS/GIRLS ATHLETICS	\$ 442,805	450,011	7,206	1.63%	Minimal change	
293 SPECIAL ACTIVITIES	\$ 57,336	57,336	0	0.00%	No change	
294 BOYS ATHLETICS	\$ 511,266	511,266	0	0.00%	No change	
296 GIRLS ATHLETICS	\$ 436,239	436,239	0	0.00%	No change	
298 EX CURR ACTIVITIES	\$ 134,067	134,053	-14	-0.01%	No change	
331 VOC ED-FACS	\$ 634,303	662,962	28,659	4.52%	Based on program participation	
341 VOC ED-BUS/OFFICE ED	\$ 349,260	341,655	-7,605	-2.18%	Based on program participation	
361 VOC ED-TRADE/IND ED	\$ 629,753	651,537	21,784	3.46%	Based on program participation	
380 VOC ED-SPEC NEEDS ED	\$ 134,621	142,065	7,444	5.53%	Based on program participation	
399 VOCATIONAL - GENERAL	\$ 582,176	592,471	10,295	1.77%	Based on program participation	
400 SPECIAL EDUCATION	\$ 630,720	574,670	-56,050	-8.89%	Reduction in grants	
401 SPEECH/LANG IMPAIRMENT	\$ 2,986,330	3,039,373	53,043	1.78%	Salaries & benefits	
402 MILD/MODERATE MENTAL IMPAIRMEN	\$ 800,352	817,100	16,748	2.09%	Salaries & benefits	
403 MODERATE/SEVERE MENTAL IMPAIRM	\$ 1,848,569	1,927,636	79,067	4.28%	Salaries & benefits	
404 PHYSICALLY IMPAIRED	\$ 1,900,166	1,936,097	35,931	1.89%	Salaries & benefits	
405 DEAF/HARD OF HEARING	\$ 236,700	242,884	6,184	2.61%	Salaries & benefits	
406 VISUALLY IMPAIRED	\$ 213,952	247,849	33,897	15.84%	Increase in FTE	
407 SPECIFIC LEARNING DISABILITY	\$ 2,646,581	2,788,343	141,762	5.36%	Salaries & benefits	
408 EMOTIONAL/BEHAVIOR DISORDER	\$ 4,022,777	3,565,702	-457,075	-11.36%	Decrease in FTE	
409 DEAF/BLINDNESS	\$ 10,000	10,000	0	0.00%	No change	
410 OTHER HEALTH IMPAIRED	\$ 123,991	131,000	7,009	5.65%	Salaries & benefits	
411 AUTISM - PERVASIVE DEV DISORDR	\$ 4,997,511	4,941,787	-55,724	-1.12%	Decrease in FTE	
412 DEVLPMNT DELAYED - BIRTH-6YR	\$ 1,719,591	1,797,382	77,791	4.52%	Increase in FTE	
420 SPEC ED-GENERAL	\$ 7,728,918	8,425,757	696,839	9.02%	Salaries & benefits, contr services	
422 EARLY INTERVENING SERVICES	\$ 1,277,684	1,626,516	348,832	27.30%	Increase in ADSIS funding	
601 RSVL FOUNDATION OPERATIONS	\$ 3,600	3,600	0	0.00%	No change	
605 GENL INSTR SUPPORT	\$ 5,671,500	5,765,105	93,605	1.65%	Minimal change	
612 CURRIC RESOURCE	\$ 494,136	516,787	22,651	4.58%	Salaries & benefits	
613 CURR - GRAD STANDARDS	\$ 2,540	2,551	11	0.43%	Minimal change	

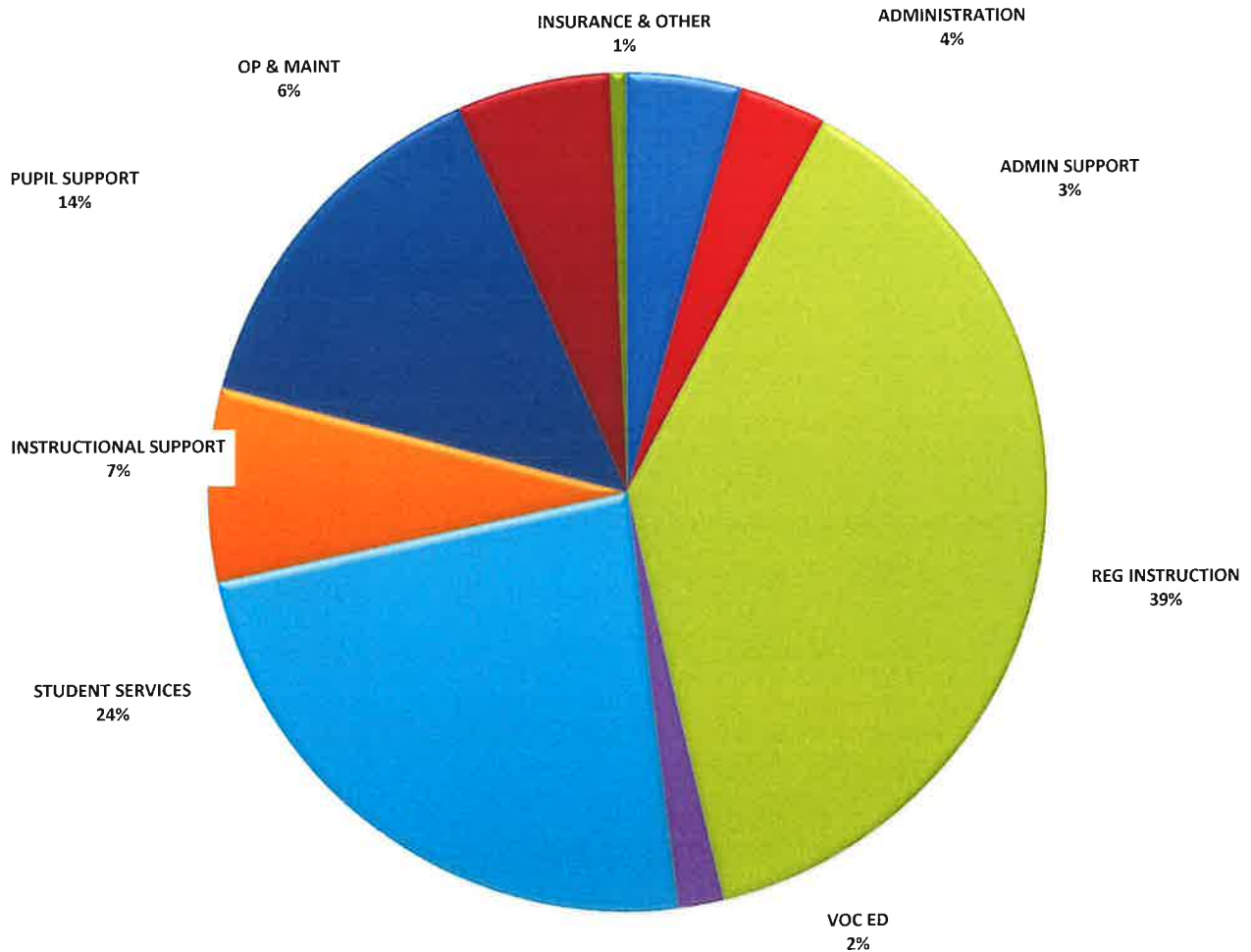
2025-2026 General Fund Expenses by Program

Program Description	2024-25		2025-26		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference			
620 ED MEDIA - LIBRARY	\$ 1,183,595	1,227,037	43,442	3.67%	Salaries & benefits	
621 ED MEDIA-AUDIO VISUA	\$ 352,622	351,367	-1,255	-0.36%	Minimal change	
640 EDC CENTER STAFF DEVELP	\$ 863,136	731,436	-131,700	-15.26%	Recoding staff to Literacy aid Funding	
641 STAFF DEVELOPMENT	\$ 678,956	714,458	35,502	5.23%	Salaries & benefits	
642 INSERVICE	\$ 101,042	106,613	5,571	5.51%	A&I budget changes	
680 COMP ASSTD INSTR	\$ 752,413	790,801	38,388	5.10%	Incr in tech devices and salaries	
710 SECONDARY COUNSELORS GUIDANCE	\$ 1,337,594	1,407,842	70,248	5.25%	Salaries and incr in FTE	
715 SCHOOL SECURITY	\$ 402,084	426,357	24,273	6.04%	Staffing increase	
720 HEALTH SERVICE-NURSE	\$ 1,434,977	1,423,105	-11,872	-0.83%	Minimal change	
730 PSYCHOLOGISTS	\$ 452,328	510,483	58,155	12.86%	Salaries and incr in FTE	
740 SOCIAL WORKERS	\$ 626,120	670,814	44,694	7.14%	Salaries and incr in FTE	
760 PUPIL TRANSPORTATION	\$ 13,779,369	14,573,814	794,445	5.77%	Increased contractor services	
780 STUDENT ASSISTANCE	\$ 4,850	4,850	0	0.00%	No change	
790 OTHER PUPIL SUPPORT	\$ 990,548	556,028	-434,520	-43.87%	Final ESSER funds sunseting	
810 OPR & MAINT	\$ 4,965,473	5,419,193	453,720	9.14%	Salaries & benefits, staffing	
811 TELEPHONE	\$ 133,007	134,730	1,723	1.30%	Minimal change	
812 UTILITIES	\$ 2,554,350	2,544,350	-10,000	-0.39%	Minimal change	
930 EMPLOYEE BENEFITS	\$ 50,000	50,000	0	0.00%	No change	
940 PROPERTY & OTHER INS	\$ 698,000	782,000	84,000	12.03%	Increase in insurance	
	<b>\$ 134,756,650</b>	<b>136,420,633</b>	<b>1,663,983</b>	<b>1.23%</b>		

### General Fund Expenses by Program Summary

PROGRAM	2024-25 Revised Budget	2025-26 Original Budget	2025-26 Budget Inc/Dec	% Change
ADMINISTRATION	\$ 5,760,235	6,064,041	303,806	5%
ADMIN SUPPORT	\$ 4,754,181	4,641,412	-112,769	-2%
REG INSTRUCTION	\$ 53,229,151	52,539,073	-690,078	-1%
VOC ED	\$ 2,330,113	2,390,690	60,577	3%
STUDENT SERVICES	\$ 31,143,842	32,072,096	928,254	3%
INSTRUCTIONAL SUPPORT	\$ 10,110,428	10,209,755	99,327	1%
PUPIL SUPPORT	\$ 19,027,870	19,573,293	545,423	3%
OP & MAINT	\$ 7,652,830	8,098,273	445,443	6%
INSURANCE & OTHER	\$ 748,000	832,000	84,000	11%
<b>TOTAL GEN FUND EXPENSES</b>	<b>\$ 134,756,650</b>	<b>\$ 136,420,633</b>	<b>1,663,983</b>	<b>1%</b>
EXCLUDING OPERATING CAPITAL AND LONG TERM FACILITIES MAINTENANCE				

### Budget by Program Area 25-26



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

Object	Description	2023-24 FY Activity	2024-25 Revised Budget	2025-26 Original Budget
110	SALARY-ADMINISTRATION	4,319,402.44	4,522,272	4,718,348
118	SALARY-SUPERVISOR	1,020,676.03	950,602	965,835
120	ECFE/ABE/SCHL RDNS SUPERVISION	87,684.78	103,640	109,776
140	SALARY-LICENSED	39,471,114.58	41,903,585	42,712,652
141	SALARY-INSTR. AIDE	2,383,110.33	2,338,325	2,618,422
143	CLASSROOM SUPPORT - LIC	3,081,489.87	3,476,197	3,506,978
145	SALARY-SUB-OTHER LV	108,641.89	124,487	125,449
147	TA SUBSTITUTES	6,050.28	8,000	5,000
150	PHYSICAL THERAPIST	144,800.16	162,239	172,629
151	OCCUPATIONAL THERAPIST	579,764.70	658,021	716,162
152	SPEECH/LANGUAGE PATHOLOGIST	1,779,787.82	2,027,179	2,143,521
154	SCHOOL NURSE	456,626.56	575,572	616,115
155	LICENSED NURSING SERVICES	33,142.10	57,900	59,645
156	SOCIAL WORKER	1,300,053.35	1,277,169	1,348,853
157	PSYCHOLOGIST	1,110,798.23	1,101,067	1,288,453
161	CERTIFIED PARAPROFESSIONAL	3,573,473.83	4,487,442	4,724,947
162	CERTIFIED 1 TO 1 PARAPROFESSIO	26,938.51	29,055	0
163	FOREIGN LANG INTERPRETER	694.88	6,000	6,000
165	SCHOOL COUNSELOR	927,831.32	1,031,217	1,028,254
170	SALARY-REGULAR	6,626,478.84	7,077,174	7,511,032
171	SUBS/CASUAL	30,904.18	65,000	20,000
174	DAPE & REC SPECIALIST	507,202.42	535,565	506,482
175	CULTURAL LIAISON	529,417.12	615,824	597,832
185	OTHER PAY	2,308,499.56	2,420,395	2,281,688
186	OTHER-SALARY NONLICENSED	1,423,494.64	1,367,890	1,331,333
191	SALARY-SEVERANCE PAY	0.00	120,000	120,000
	<b>Subtotal Salaries &amp; Wages</b>	<b>71,838,078.42</b>	<b>77,041,817.00</b>	<b>79,235,406.00</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>7.2%</b>	<b>2.8%</b>
211	FICA/MEDICARE	5,101,661.11	5,861,017	6,035,077
214	PERA CONTRIBUTION	1,085,357.00	1,254,609	1,326,696
218	TRA CONTRIBUTION	4,934,408.62	5,244,237	5,803,768
223	MEDICAL INSURANCE	12,222,300.59	13,161,700	13,370,457
230	LIFE INSURANCE	60,737.62	62,915	62,847
236	DENTAL INSURANCE	422,038.49	433,413	439,116
240	LTD INSURANCE	232,522.27	286,133	286,348
250	TAX SHELTERED ANNUITIES	413,486.02	446,141	447,196
251	HEALTHCARE SAVINGS ACCOUNT	1,317,522.60	1,344,561	1,371,718
270	WORKERS COMPENSATION	562,709.61	431,055	470,256
280	UNEMPLOYMENT COMPENSATION	69,922.61	250,000	300,000
281	HRLY WRK UNEMPLOYMENT COMPENSA	199,512.32	0	0
295	BENEFIT CHARGEBACK	0.00	20,500	20,500
	<b>Subtotal Employee Benefits</b>	<b>26,622,178.86</b>	<b>28,796,281.00</b>	<b>29,933,979.00</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>8.2%</b>	<b>4.0%</b>
303	FED CONTRACT <\$25K	193,826.98	246,172	206,624
304	FED CONTRACTS > \$25K	753,569.90	56,000	25,000
305	PROFESSIONAL FEES	196,761.25	362,350	304,080
306	LICENSED SUBSTITUTE	1,187,224.92	1,978,156	1,118,156
307	NONLICENSED SUBSTITUTE	148,291.68	192,000	184,500
308	FEDERAL TUITION<\$25,000	25,000.00	25,000	25,000
309	FEDERAL TUITION>\$25,000	1,175,000.00	1,175,000	975,000
310	SCHOOL RESOURCE OFFICER	119,360.77	167,800	205,840

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

Object	Description	2023-24 FY Activity	2024-25 Revised Budget	2025-26 Original Budget
311	PROF-TECH SERVICE	800,871.21	930,995	1,166,095
315	DATA PROC CHRGBK	-10,000.00	-15,913	-15,913
316	D/P SERVICES-OTHER AGENCIES	40,000.00	40,000	40,000
319	COMP/TECH SVCS-NON FEDERAL	1,990.00	0	0
320	PHONE/COMMUNICATION SER	170,008.73	88,260	85,300
329	POSTAGE	41,407.30	61,030	69,530
331	WATER & SEWER	254,755.40	222,200	212,200
332	REFUSE	81,798.98	70,900	70,900
334	ELECTRIC	1,226,706.19	1,392,000	1,392,000
335	SHORT TERM LEASE OR RENTALS	0.00	-150,000	-150,000
336	RECYCLING FEES	26,662.50	22,800	22,800
340	PROPERTY INSURANCE	683,562.22	698,000	782,000
350	CONTRACTED REPAIRS	262,269.10	294,394	288,495
357	HEARING INTERP <25K	3,160.50	2,000	3,000
358	FOREIGN LANG INTERPRETER	128,607.85	128,000	138,000
360	TRANSPORTATION-PUBLIC OR PRIVA	12,315,432.15	13,826,754	14,524,572
362	MENTAL HEALTH PRACT <\$25K	0.00	17,750	0
363	SNOW REMOVAL	54,202.32	121,000	121,000
364	FED TRANSPORATION >\$25K	100.00	0	0
365	INTERDEPT. TRANSPORTATION	-34.20	2,000	-1,800
366	TRAVEL EXPENSES-PROFESSIONAL	220,660.62	186,224	174,169
367	TRAVEL-PROF	61,160.82	19,500	12,800
368	OUT OF STATE TRAVEL	2,664.72	0	0
369	ENTRY FEES/STUDENT TRAVEL	188,231.78	61,610	60,260
370	RENTALS & LEASES	20,693.66	29,550	28,500
376	>\$25K LICENSED NURSING SERVICE	0.00	17,750	0
381	PRINTING ADVERTISING	30,553.35	3,500	11,500
385	WKROOM CHARGEBACK	-10,694.13	-49,496	-25,434
389	TUITION REIMBURSE	8,472.00	0	0
390	PAYMTS OTHER SCH DIS	665,637.92	858,541	855,452
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	2,144,699.91	1,041,618	372,700
396	SPED SAL PRCHD FR OTHER DISTRC	88,010.76	107,000	142,000
397	SPED BENEFITS PRCHD FR DISTRIC	30,440.87	47,000	46,000
398	INTER DEPT SERVICES	-82,177.97	308,400	134,900
	<b>Subtotal Contracted Services</b>	<b>23,248,890.06</b>	<b>24,640,845.00</b>	<b>23,660,226.00</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>6.0%</b>	<b>-4.0%</b>
401	GENERAL SUPPLIES	680,230.34	375,738	345,870
402	SUPPLIES-BLDG & GRND	33,223.01	46,945	46,945
403	GENL SUPPLY-POOLS	30,235.19	24,000	24,000
405	SOFTWARE - NON-INSTRUCTIONAL	598,646.44	615,863	590,000
406	INSTRUCTIONAL SOFTWARE	26,439.06	25,566	19,926
407	GRADUATION SUPPLIES	63,876.14	20,000	20,000
410	CUSTODIAL SUPPLIES	388,088.69	310,000	310,000
420	REPAIR SUPPLIES	401,891.20	252,000	202,000
430	INSTR SUPPLIES	584,277.85	734,158	434,534
433	INDIV INSTRUCT MATLS	97,110.36	125,807	108,250
440	BLDG FUEL - OIL	27,828.78	0	0
441	BLDG FUEL - GAS	506,190.23	840,000	840,000
442	GAS & OIL - VEHICLES	20,425.94	30,000	30,000
450	PURCHASES FOR RESALE	115,788.23	11,400	11,400

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

Object	Description	2023-24 FY Activity	2024-25 Revised Budget	2025-26 Original Budget
455	TECH GEN SUPPLIES NON INSTRUCT	356,827.51	100,000	80,000
456	TECH SUPPLIES INSTRUCTIONAL	79,742.09	95,520	82,000
460	TEXTBOOKS & WORKBOOK	1,218,321.32	3,000	1,200
461	STANDARD TEST	110,601.38	142,750	143,750
465	TECH DEVICE NON INSTRUCTIONAL	3,287.66	5,000	5,000
466	INSTRUCT TECH DEVICES	13,901.99	16,220	5,500
470	MEDIA RESOURCES	61,778.12	33,955	30,789
480	AUDIO VISUAL AIDS	1,561.45	1,900	1,900
489	PERIODICAL/NEWSPAPER	3,598.06	7,775	6,675
490	FOOD	84,328.29	31,610	39,090
	<b>Subtotal - Supplies</b>	<b>5,508,199.33</b>	<b>3,849,207.00</b>	<b>3,378,829.00</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>-30.1%</b>	<b>-12.2%</b>
530	OTHER EQUIPMENT PURCHASED	142,047.82	63,400	40,448
535	LONG TERM LEASES OR FIN PURCHA	1,761,140.50	256,600	0
555	TECHNOLOGY EQUIPMENT NON INSTR	130,318.41	8,000	8,000
556	INST TECH HARDWARE	0.00	5,000	5,000
560	PRINCIPAL TECH-COMPUT LT LEASE	3,108.06	0	0
561	INTEREST LONG-TERM TECH LEASE	1,487.63	0	0
562	PRINCIPAL NON-INSTRUCT SBITA	32,078.00	30,000	0
564	PRINCIPAL SBITA	3,528.00	0	0
589	LONG TERM LEASE TRANSACTIONS	-1,761,140.50	-256,600	0
	<b>Subtotal Equipment/Capital Improvements</b>	<b>312,567.92</b>	<b>106,400.00</b>	<b>53,448.00</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>-66.0%</b>	<b>-49.8%</b>
790	OTHER LOAN EXPENSE	1,500.00	0	0
820	DUES & MEMBERSHIPS	131,840.94	176,965	174,645
891	TRA/PERA Funding	296,943.00	0	0
895	FED/NONPUBLIC ADMIN	-17,139.35	145,135	-15,900
899	MISC EXPENSES	-51,303.01	0	0
910	FUND TRANSFER	1,808,990.76	0	0
	<b>Subtotal Miscellaneous</b>	<b>2,170,832.34</b>	<b>322,100.00</b>	<b>158,745.00</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>-85.2%</b>	<b>-50.7%</b>
	<b>TOTAL EXPENSES</b>	<b>129,700,746.93</b>	<b>134,756,650</b>	<b>136,420,633</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>3.9%</b>	<b>1.2%</b>

**2025-2026 OPERATING CAPITAL BUDGET**

**REVENUE**

Fund Source	Description	2024-25		2025-26		\$ Difference	% Difference	Reason
		Revised Budget	Preliminary Budget	Revised Budget	Preliminary Budget			
01	1 LEVY	3,241,256	1,618,049	-1,623,207	-50.1%			
211	GENERAL ED REVENUE	721,153	680,639	-40,514	-5.6%			
<b>OPERATING CAPITAL REVENUE</b>		<b>3,962,409</b>	<b>2,298,688</b>	<b>-1,663,721</b>	<b>-42.0%</b>			

**EXPENSES**

Fund Object	Description	2024-25		2025-26		\$ Difference	% Difference	Reason
		Revised Budget	Preliminary Budget	Revised Budget	Preliminary Budget			
01	100-299 SALARIES & BENEFITS	0	462,179	462,179	#DIV/0!	Reclassified from pandemic fds		
	305 PROFESSIONAL FEES	0	0	0	#DIV/0!			
	370 RENTALS	84,078	167,218	83,140	98.9%	Copier leases		
	405 SOFTWARE- NON-INSTRUCTIONAL	45,000	125,000	80,000	177.8%			
	460 TEXTBOOKS & WORKBOOKS	288,996	289,000	4	0.0%			
	466 INSTRUCTIONAL TECH DEVICES	500,339	150,000	-350,339	-70.0%	Budget reduction		
	470 MEDIA RESOURCES	3,500	4,500	1,000	28.6%			
	530 EQUIPMENT	203,166	229,714	26,548	13.1%			
	555 TECHNOLOGY EQUIPMENT NON-INSTR	238,000	118,000	-120,000	-50.4%	Reclassified to unassigned		
	570 LONG TERM BLDG-LAND LEASE	0	38,765	38,765	#DIV/0!			
<b>OPERATING CAPITAL EXPENSES</b>		<b>1,363,079</b>	<b>1,584,376</b>	<b>221,297</b>	<b>16.2%</b>			

## FOOD SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Food Service Fund for 2025-26.

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 decrease by \$573,668 based on the slight decrease in enrollment estimates and the sunset of pandemic related food cost aids.

Expenditures are expected to increase by \$780,000 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 (\$1,693,000) in the upcoming year. Much of the deficit is a result of increased labor and benefit costs and 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.

FOOD SERVICE FUND BUDGET

REVENUE

Source	Description	2024-25		2025-26 Preliminary		% Difference	Reason
		Revised Budget	Budget	Budget	\$ Difference		
21	Revenue From Other Districts	70,863	48,000	-22,863	-32.3%	Agreements with other schools	
92	Interest Earnings	0	0	0	#DIV/0!		
99	Miscellaneous Local Revenue	407,000	33,000	-374,000	-91.9%	Meals on Wheels chargeback	
	<b>Subtotal Local Revenue</b>	<b>477,863</b>	<b>81,000</b>	<b>-396,863</b>	<b>-83.0%</b>		
300	State Aids & Grants	1,655,600	1,722,600	67,000	4.0%	Adj for enroll/universal free meal	
370	State Grants	0	0	0	#DIV/0!		
	<b>Subtotal State Aids &amp; Grants</b>	<b>1,655,600</b>	<b>1,722,600</b>	<b>67,000</b>	<b>4.0%</b>		
400	Federal Aids & Grants	368,000	306,000	-62,000	-16.8%	Universal meals program	
471	Fed School Lunch Program	785,184	530,000	-255,184	-32.5%	Universal meals program	
472	Free & Reduced Lunches	1,700,872	1,725,400	24,528	1.4%	Universal meals program	
473	Commodity Cash Rebate Program	12,000	5,000	-7,000	-58.3%	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	695,000	20,000	3.0%	Universal meals program	
477	Cash in lieu of Commodities	18,000	21,000	3,000	16.7%	Varies year to year	
479	Summer Food Service Program	116,000	116,000	0	0.0%	Universal meals program	
	<b>Subtotal Federal Aids &amp; Grants</b>	<b>3,675,056</b>	<b>3,398,400</b>	<b>-276,656</b>	<b>-7.5%</b>		
601	Food Sales To Pupils	58,000	41,500	-16,500	-28.4%	Additional sales	
606	Food Sales To Adults	117,349	166,700	49,351	42.1%	Additional sales	
608	Spec Function Food Sale	0	0	0	#DIV/0!		
	<b>Subtotal Sales &amp; Transfers</b>	<b>175,349</b>	<b>208,200</b>	<b>32,851</b>	<b>18.7%</b>		
	<b>Food Service Fund Total Revenue</b>	<b>5,983,868</b>	<b>5,410,200</b>	<b>-573,668</b>	<b>-9.6%</b>		

2025-2026

FOOD SERVICE FUND BUDGET

EXPENSES

Object	Description	2024-25		2025-26 Preliminary		% Difference	Reason
		Revised Budget	Budget	Budget	\$ Difference		
118	Salary-Supervisor	184,271	204,000	19,729	10.7%	Salaries	
170	Salary-Regular	1,096,219	1,018,256	-77,963	-7.1%	Increased wages	
171	Salary-Part Time	519,235	819,853	300,618	57.9%	Increased wages	
186	Other-Salary Nonlicensed	238,744	201,286	-37,458	-15.7%	Coding reallocation	
191	Salary-Severance	0	0	0	#DIV/0!		
195	Salary Chargeback	0	0	0	#DIV/0!		
	<b>Subtotal Salaries &amp; Wages</b>	<b>2,038,469</b>	<b>2,243,395</b>	<b>204,926</b>	<b>10.1%</b>		
211	FICA/Medicare	149,124	169,195	20,071	13.5%	Based on salary changes	
214	PERA Contribution	150,733	165,866	15,133	10.0%	Based on salary changes	
223	Medical Insurance	442,873	364,556	-78,317	-17.7%	Employee benefit election	
230	Life Insurance	2,094	2,001	-93	-4.4%	Benefit costs	
236	Dental Insurance	16,895	14,653	-2,242	-13.3%	Employee benefit election	
240	LTD Insurance	5,070	5,237	167	3.3%	Benefit costs	
250	Tax Sheltered Annuity	6,754	6,406	-348	-5.2%	Staffing changes	
251	Healthcare Savings Account	10,833	10,778	-55	-0.5%	Staffing changes	
270	Workers' Comp Insurance	99,474	80,592	-18,882	-19.0%	Benefit costs	
295	Benefit Chargeback	0	0	0	#DIV/0!		
	<b>Subtotal Employee Benefits</b>	<b>883,850</b>	<b>819,284</b>	<b>-64,566</b>	<b>-7.3%</b>		
303	Fed Contracted Services	4,049	0	-4,049	-100.0%		
305	Professional Fees	8,700	0	-8,700	-100.0%		
311	Consulting Fees	20,260	22,000	1,740	8.6%		
315	Data Proc Chrgbk	0	0	0	#DIV/0!		
320	Phone/Communication Srv	0	0	0	#DIV/0!		
329	Postage	3,000	3,000	0	0.0%		
332	Refuse	65,039	70,720	5,681	8.7%	Increased rates	
334	Electric	14,625	14,625	0	0.0%		
336	Recycling	9,739	10,784	1,045	10.7%		
350	Contracted Repairs	91,506	102,664	11,158	12.2%	Based on actuals	
366	Travel Expenses	22,000	18,000	-4,000	-18.2%		
367	Professional Travel	3,500	3,500	0	0.0%	More training via webinar	
369	Entry fees/student travel	6	0	-6	-100.0%		
370	Rentals & Leases	2,049	1,824	-225	-11.0%	Based on actuals	
381	Printing & Advertising	0	0	0	#DIV/0!	Based on estimates	
382	Laundry - Dry Cleaning	14,783	17,868	3,085	20.9%	Based on estimates	
385	Workroom Chargeback	1,350	1,500	150	11.1%		

FOOD SERVICE FUND BUDGET

Object	Description	2024-25		2025-26 Preliminary		% Difference	Reason
		Revised Budget	Budget	Budget	\$ Difference		
398	Inter Dept Services	-150,908	-124,908	26,000	-17.2%	Utility costs	
	<b>Subtotal Contracted Services</b>	<b>109,698</b>	<b>141,577</b>	<b>35,928</b>	<b>32.8%</b>		
401	General Supplies	212,777	230,036	17,259	8.1%	Increased costs	
402	Supplies-Bldg & Grnd	13,090	13,000	-90	-0.7%		
420	Repair Supplies	0	200	200	#DIV/0!		
441	Bldg Fuel - Gas	4,000	4,000	0	0.0%		
490	Food	2,192,929	2,700,647	507,718	23.2%	Increased food costs	
491	Commodities	0	0	0	#DIV/0!		
495	Milk	34,386	171,969	137,583	400.1%	Coding reallocation	
	<b>Subtotal Supplies</b>	<b>2,457,182</b>	<b>3,119,852</b>	<b>662,670</b>	<b>27.0%</b>		
530	Equipment Purchased	825,573	763,000	-62,573	-7.6%	Equipment replacement	
555	Technology Equipment	4,000	5,800	1,800	45.0%	Technology replacement	
	<b>Subtotal Equipment/Capital Improvement</b>	<b>829,573</b>	<b>768,800</b>	<b>-60,773</b>	<b>-7.3%</b>		
820	Dues & Memberships	9,503	10,503	1,000	10.5%	Based on actuals	
	<b>Subtotal Miscellaneous</b>	<b>9,503</b>	<b>10,503</b>	<b>1,000</b>	<b>10.5%</b>		
<b>FOOD SERVICE FUND TOTAL EXPENSES</b>		<b>6,328,275</b>	<b>7,103,411</b>	<b>775,185</b>	<b>12.3%</b>		

## COMMUNITY SERVICE FUND

The information that follows is a summary of budgeted revenue and expenses for the Community Service Fund for 2025-2026.

There is a projected decrease of (\$854,819) in revenues for next year due to the projected loss in both local and federal grant funds. Over half of the loss in grant funds is due to the sunset of pandemic related funds.

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, 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 \$432,732 in 2025-2026. The Community Education fund balance is expected to be \$1,977,215 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.

2025-26 COMMUNITY SERVICE BUDGET

REVENUE

	2024-25	2025-26					
Source	Revised Budget	Preliminary Budget	\$ Difference	% Difference	Reason		
1	1,131,973	1,174,942	42,969	3.8%	Per Ramsey County		
2	0	0	0	0.0%			
9	0	0	0	0.0%			
15	0	0	0	0.0%			
21	1,111,946	1,025,489	-86,457	-7.8%	Per ABE Consortium		
22	0	0	0	0.0%			
50	3,818,668	3,849,331	30,663	0.8%	Increase in programming		
93	55,000	50,000	-5,000	-9.1%	Decrease in rentals		
96	44,500	44,500	0	0.0%			
99	571,895	216,905	-354,990	-62.1%	Collaborative and grants		
	<b>6,733,982</b>	<b>6,361,167</b>	<b>-372,815</b>	<b>-5.5%</b>			
227	0	0	0	0.0%			
234	0	0	0	0.0%			
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>			
300	873,655	874,193	538	0.1%	Per MDE		
301	580,410	616,282	35,872	6.2%	Per MDE		
370	10,000	10,000	0	0.0%			
	<b>1,464,065</b>	<b>1,500,475</b>	<b>36,410</b>	<b>2.5%</b>			
400	609,403	101,885	-507,518	-83.3%	Grants		
405	267,096	256,200	-10,896	-4.1%	Varies year to year		
499	0	0	0	0.0%			
	<b>876,499</b>	<b>358,085</b>	<b>-518,414</b>	<b>-59.1%</b>			
606	90,000	90,000	0	0.0%			
618	0	0	0	0.0%			
620	0	0	0	0.0%			
621	18,000	18,000	0	0.0%			
624	0	0	0	0.0%			
	<b>108,000</b>	<b>108,000</b>	<b>0</b>	<b>0.0%</b>			
	<b>9,182,546</b>	<b>8,327,727</b>	<b>-854,819</b>	<b>-9.3%</b>			
<b>COMMUNITY SERVICE FUND REVENUE</b>							

2025-26 COMMUNITY SERVICE BUDGET

EXPENSES BY OBJECT

Object	Description	2024-25	2025-26	Preliminary Budget	Difference	% Difference	Reason
		Revised Budget	Revised Budget				
110	Salary-Administration	185,848	191,604	191,604	5,756	3.1%	Salaries and benefits
118	Salary-Supervisor	676,632	656,001	656,001	-20,631	-3.0%	Salaries and benefits
120	ECFE/Schl Readiness Supervision	420,635	431,496	431,496	10,861	2.6%	Salaries and benefits
140	Salary-Licensed	756,481	730,222	730,222	-26,259	-3.5%	Salaries and benefits
141	Salary-Instr. Aide	1,215,414	1,284,363	1,284,363	68,949	5.7%	Salaries and benefits
145	Substitute Teachers	3,000	4,500	4,500	1,500	50.0%	Varies year to year
154	School Nurse	74,574	80,304	80,304	5,730	7.7%	Non-public schools
156	Social Worker	10,583	7,362	7,362	-3,221	-30.4%	Pre-K
165	School Counselor	81,738	131,743	131,743	50,005	61.2%	Non-public schools
170	Salary-Regular	536,990	629,951	629,951	92,961	17.3%	Salaries and benefits
185	Other Pay	231,703	211,104	211,104	-20,599	-8.9%	Preliminary estimate
186	Other-Salary Nonlicensed	1,188,651	1,063,818	1,063,818	-124,833	-10.5%	Reduction in grants
	<b>Subtotal Salaries &amp; Wages</b>	<b>5,382,249</b>	<b>5,422,468</b>	<b>5,422,468</b>	<b>40,219</b>	<b>0.7%</b>	
211	FICA/Medicare	397,526	414,833	414,833	17,307	4.4%	Salaries/benefits
214	PERA Contribution	270,671	272,556	272,556	1,885	0.7%	Salaries/benefits
218	TRA Contribution	145,616	169,897	169,897	24,281	16.7%	Salaries/benefits
220	Medical Implicit Cost Offset	-19,813	-19,916	-19,916	-103	0.5%	Actuarial calculation
223	Medical Insurance	854,086	907,464	907,464	53,378	6.2%	Employee benefit election
230	Life Insurance	4,410	4,425	4,425	15	0.3%	Salaries/benefits
236	Dental Insurance	34,335	35,462	35,462	1,127	3.3%	Salaries/benefits
240	LTD Insurance	15,924	16,974	16,974	1,050	6.6%	Salaries/benefits
250	Tax Sheltered Annuity	23,575	24,102	24,102	527	2.2%	Employee benefit election
251	Healthcare Savings Account	30,136	30,761	30,761	625	2.1%	Salaries/benefits
270	Workers Compensation	21,630	22,239	22,239	609	2.8%	Salaries/benefits
	<b>Subtotal Employee Benefits</b>	<b>1,778,096</b>	<b>1,878,797</b>	<b>1,878,797</b>	<b>100,701</b>	<b>5.7%</b>	
303	Fed Contract Under 25k	21,200	9,400	9,400	-11,800	-55.7%	Reduction in grants
305	Professional Fees	126,300	128,650	128,650	2,350	1.9%	Preliminary estimate
311	Consulting Fees	696,156	518,550	518,550	-177,606	-25.5%	Collaborative
320	Phone/Communication Sv	1,000	800	800	-200	-20.0%	Preliminary estimate

2025-26 COMMUNITY SERVICE BUDGET

2024-25 Revised Budget

2025-26 Preliminary Budget

Object	Description	2024-25 Revised Budget	2025-26 Preliminary Budget	\$ Difference	% Difference	Reason
329	Postage	13,030	13,355	325	2.5%	Preliminary estimate
340	Property Insurance	3,500	0	-3,500	-100.0%	Collaborative
350	Contracted Repairs	7,100	7,500	400	5.6%	Preliminary estimate
360	Public Transportation	185,750	44,950	-140,800	-75.8%	Reduction in grants
366	Travel Expenses Professional	55,700	24,622	-31,078	-55.8%	Preliminary estimate
369	Entry Fees/Student Travel	48,350	47,750	-600	-1.2%	Preliminary estimate
370	Rentals & Leases	7,646	6,540	-1,106	-14.5%	Preliminary estimate
381	Printing & Advertising	32,800	31,200	-1,600	-4.9%	Preliminary estimate
385	Wkroom Chargeback	9,306	9,081	-225	-2.4%	Preliminary estimate
391	Reimburse Other ISDs	129,449	0	-129,449	-100.0%	Collaborative
394	Pymnts--Other Agency	10,000	6,000	-4,000	-40.0%	Collaborative
398	Interdept Chargeback	135,792	112,919	-22,873	-16.8%	Collaborative
	<b>Subtotal Contracted Services</b>	<b>1,483,079</b>	<b>961,317</b>	<b>-521,762</b>	<b>-35.2%</b>	
401	General Supplies	204,894	154,548	-50,346	-24.6%	Reduction in grants
405	Software - Non-Instructional	42	0	-42	-100.0%	Collaborative
406	Instructional Software	1,900	1,000	-900	-47.4%	Preliminary estimate
430	Instr Supplies	23,108	11,500	-11,608	-50.2%	Reduction in grants
455	Tech Gen Supplies Non Instruct	2,000	0	-2,000	-100.0%	Varies year to year
460	Textbooks	202,746	215,425	12,679	6.3%	Non-public schools
465	Tech Device Non Instructional	2,055	0	-2,055	-100.0%	Collaborative
489	Periodical/Newspaper	1,560	1,560	0	0.0%	
490	Food	47,715	40,390	-7,325	-15.4%	Reduction in grants
	<b>Subtotal Supplies</b>	<b>486,020</b>	<b>424,423</b>	<b>-61,597</b>	<b>-12.7%</b>	
530	Equipment Purchased	19,663	9,228	-10,435	-53.1%	Varies year to year
555	Technology Equipment	10,000	6,428	-3,572	-35.7%	Varies year to year
	<b>Subtotal Equipment</b>	<b>29,663</b>	<b>15,656</b>	<b>-14,007</b>	<b>-47.2%</b>	
820	Dues & Memberships	11,685	8,535	-3,150	-27.0%	Preliminary estimate
895	Fed/Nonpublic Admin	27,638	29,347	1,709	6.2%	Non-public schools
	<b>Subtotal Miscellaneous</b>	<b>39,323</b>	<b>37,882</b>	<b>-1,441</b>	<b>-3.7%</b>	
	<b>COMMUNITY SERVICE FUND EXPENSES</b>	<b>9,198,430</b>	<b>8,740,543</b>	<b>-457,887</b>	<b>-5.0%</b>	

2025-26 COMMUNITY SERVICE BUDGET

EXPENSES BY PROGRAM

Program	Description	2024-25	2025-26	Difference	Reason
		Revised Budget	Preliminary Budget		
501	Advisory Council	600	600	0	0.0%
502	Comm Ed Administration	366,585	401,454	34,869	9.5% Preliminary estimate
503	Adult Enrichment	374,555	414,442	39,887	10.6% Preliminary estimate
505	Facility Use Scheduling	74,801	82,296	7,495	10.0% Preliminary estimate
506	Senior Program	377,629	400,998	23,369	6.2% Preliminary estimate
507	Youth Enrichment	316,783	339,686	22,903	7.2% Preliminary estimate
508	Aquatics	200,242	228,740	28,498	14.2% Preliminary estimate
510	Adults With Disabilities	20,183	19,983	-200	-1.0% Preliminary estimate
511	Community Events	3,351	3,175	-176	-5.3% Varies year to year
514	21st Century Lrn Comm Grant	609,403	101,885	-507,518	-83.3% Reduction in grants
520	Adult Learning - Comm Serv	1,299,221	1,225,464	-73,757	-5.7% Reduction in grants
570	School Age Child Care	3,048,290	3,254,489	206,199	6.8% Preliminary estimate
580	Early Child Family Education	592,097	581,022	-11,075	-1.9% Preliminary estimate
581	Pre-Kindergarten Pathways	183,798	182,296	-1,502	-0.8% Preliminary estimate
582	School Readiness	729,794	764,425	34,631	4.7% Preliminary estimate
583	Early Childhood Screening	35,976	36,029	53	0.1% Preliminary estimate
585	Youth Development	98,574	97,880	-694	-0.7% Preliminary estimate
590	Comm Ser-Other Services	239,414	254,085	14,671	6.1% Based on state alloc
595	Suburb Ramsey Family Collaborative	296,921	0	-296,921	-100.0% Collaboratives
710	Nonpublic Guidance	217,639	229,958	12,319	5.7% Based on state alloc
720	Nonpublic Health	132,387	141,552	9,165	6.9% Based on state alloc
<b>COMMUNITY SERVICE FUND EXPENSES</b>		<b>9,218,243</b>	<b>8,760,459</b>	<b>-457,784</b>	<b>-5.0%</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 2025-2026.

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 Appétu 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.

**2025-2026 LTFM CAPITAL FACILITIES / CONSTRUCTION BUDGET**

**REVENUE**

Fund Source	Description	2024-25		2025-26 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference	% Difference		
01	1 LEVY	1,630,665	1,642,388	11,723	0.7%		
317	LTFM AID	265,221	265,221	0	0.0%		
06	631 SALE OF BONDS	0	17,000,000	17,000,000	#DIV/0!	LTFM Bond Sale 2026	
1	LEVY	4,000,000	800,000	-3,200,000	-80.0%		
	<b>LONG TERM FACILITY MAINTENANCE</b>	<b>5,895,886</b>	<b>19,707,609</b>	<b>13,811,723</b>	<b>234.3%</b>		

**EXPENSES**

Fund Object	Description	2024-25		2025-26 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference	% Difference		
01	100-299 SALARIES & BENEFITS	234,427	269,934	35,507	15.1%		
	311 CONSULTING FEES	210,000	175,000	-35,000	-16.7%		
	367 PROFESSIONAL REGISTRATIONS/TRAVEL	0	0	0	#DIV/0!		
	370 RENTALS	0	0	0	#DIV/0!		
	390 PYMTS OTH SCH DIST	0	35,000	35,000	#DIV/0!		
	510 SITE IMPROVEMENTS	700,000	25,000	-675,000	-96.4%		
	520 BUILDING CONSTRUCTION	631,238	1,245,000	613,762	97.2%	EDG Planning	
06	305 PROFESSIONAL FEES	0	0	0	#DIV/0!		
	520 BLDG CONSTRUCTION	0	0	0	#DIV/0!		
	522 BLDG IMPROVEMENTS	8,500,000	7,720,000	-780,000	-9.2%	EDW Mechanical Proj.	
	<b>Long Term Facility Maintenance Expenses</b>	<b>10,275,665</b>	<b>9,469,934</b>	<b>-805,731</b>	<b>-7.8%</b>		

## **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.

## 2025-2026 BOND CONSTRUCTION BUDGET

### REVENUE

Source	Description	2024-25 Revised Budget	2025-26 Preliminary Budget	\$ Difference	% Difference	Reason
92	Interest Earnings	1,000	15,000	14,000	1400.0%	Int on Bond Funds
	<b>BOND CONSTRUCTION FUND</b>	<b>1,000</b>	<b>15,000</b>	<b>14,000</b>	<b>1400.0%</b>	

### EXPENSES

Object	Description	2024-25 Revised Budget	2025-26 Preliminary Budget	\$ Difference	% Difference	Reason
305	MISC EXP, MOVING, STORAGE	0	0	0	#DIV/0!	
306	A&E FEE & REIMBURSABLE	0	0	0	0.0%	
307	CM FEE, SITE SERVICES & REIMB	0	0	0	0.0%	
340	BUILDERS RISK INSURANCE	0	0	0	0.0%	
456	TECH SUPPLIES INSTRUCTIONAL	0	0	0	0.0%	
511	SURVEYS, BORINGS, MISC IMP	0	0	0	0.0%	
520	BUILDING CONSTRUCTION	2,000,000	1,500,000	-500,000	-25.0%	Misc Const Projects
522	TESTING & SPECIAL INSPECT.	0	0	0	0.0%	
524	BLDG PERMIT/PLAN REVIEW	0	0	0	0.0%	
530	FURN, FIXTURES, EQUIP	0	0	0	0.0%	
555	TECH EQUIP AND CABLING	0	0	0	0.0%	
790	BOND INSURANCE COSTS	0	0	0	0.0%	
	<b>BOND CONSTRUCTION FUND</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>-500,000</b>	<b>-25.0%</b>	

## DEBT SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Debt Redemption Fund for 2025-2026.

The District has seven sets of outstanding bonds in this category, totaling \$174,615,000. 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.

2025-2026

DEBT SERVICE BUDGET

REVENUE

Source	Description	2024-25	2025-26 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference		
1	Maintenance Levy	12,400,545	16,765,682	4,365,137	35.2%	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%	
<b>DEBT REDEMPTION FUND</b>		<b>12,400,545</b>	<b>16,765,682</b>	<b>4,365,137</b>	<b>35.2%</b>	

EXPENSES

Object	Description	2024-25	2025-26 Preliminary		% Difference	Reason
		Revised Budget	Budget	\$ Difference		
710	Bond Redemption or Principal	7,170,000	8,990,000	1,820,000	25.4%	Voter approved bond
720	Bond Interest	5,705,102	4,852,300	-852,802	-14.9%	Voter approved bond
790	Other Debt Service Expense	5,000	15,000	10,000	200.0%	Voter approved bond
<b>DEBT REDEMPTION FUND</b>		<b>12,880,102</b>	<b>13,857,300</b>	<b>977,198</b>	<b>7.6%</b>	

## **OPEB DEBT FUND**

This section is a summary of budgeted revenue and expenses for the OPEB Debt Fund for 2025-2026.

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.

**2025-2026 OPEB DEBT FUND BUDGET**

**REVENUE**

Source	Description	2024-25		2025-26 Preliminary		\$ Difference	% Difference	Reason
		Revised Budget	Budget	Budget	Budget			
1	Maintenance Levy	2,428,590	3,453,886	1,025,296	42.2%	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%			
<b>TOTAL OPEB BOND DEBT REVENUE</b>		<b>2,428,590</b>	<b>3,453,886</b>	<b>1,025,296</b>	<b>42.2%</b>			

**EXPENSES**

Object	Description	2024-25		2025-26 Preliminary		\$ Difference	% Difference	Reason
		Revised Budget	Budget	Budget	Budget			
710	Bond Redemption - Principal	1,880,000	2,860,000	980,000	52.1%	Levy Authority		
720	Bond Interest	443,650	381,250	-62,400	-14.1%	Levy Authority		
790	Other Loan Expense	1,000	1,000	0	0.0%			
<b>TOTAL OPEB BOND DEBT EXPENSES</b>		<b>2,324,650</b>	<b>3,242,250</b>	<b>917,600</b>	<b>39.5%</b>			

## **OPEB TRUST FUND**

This section is a summary of budgeted revenue and expenses for the OPEB Trust Fund for 2025-2026.

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 2025-26 are estimates based on the actuarial study conducted in 2024, 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

**2025-2026 OPEB TRUST FUND BUDGET**

**REVENUE**

Source	Description	2024-25		2025-26		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
92	Interest Earnings	1,000	12,600	11,600	1160.0%		Principal investment amount is being drawn down
<b>TOTAL REVENUE</b>		<b>1,000</b>	<b>12,600</b>	<b>11,600</b>	<b>1160.0%</b>		

**EXPENSES**

Object	Description	2024-25		2025-26		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
223	Medical Insurance	734,971	742,570	7,599	1.0%		Estimate cost of retiree insurance & implicit rate subsidy
251	Healthcare Savings Account	30,000	20,000	-10,000	-33.3%		
<b>TOTAL EXPENSES</b>		<b>764,971</b>	<b>762,570</b>	<b>-2,401</b>	<b>-0.3%</b>		

## **INSURANCE FUND**

This section is a summary of budgeted revenue and expenses for the Insurance Fund for 2025-2026.

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 maintain its strong reserves. For ten years straight, rates have remained the same. We are budgeted to end 2025-2026 with a reserve of \$472,048, 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.

**2025-2026 SELF-INSURED INSURANCE FUND BUDGET**

**REVENUE**

Source	Description	2024-25		2025-26 Preliminary		% Difference	Reason
		Revised Budget	Budget	Budget	\$ Difference		
99	Miscellaneous Local Revenue	995,000	1,005,000	10,000	1.0%	Premium contributions	
	<b>SELF-INSURANCE FUND</b>	<b>995,000</b>	<b>1,005,000</b>	<b>10,000</b>	<b>1.0%</b>		

**EXPENSES**

Object	Description	2024-25		2025-26 Preliminary		% Difference	Reason
		Revised Budget	Budget	Budget	\$ Difference		
235	Dental Expense	1,030,000	1,087,549	57,549	5.6%	Projected claims	
311	Professional-Technical Expense	57,000	0	-57,000	-100.0%		
	<b>SELF-INSURANCE FUND</b>	<b>1,087,000</b>	<b>1,087,549</b>	<b>549</b>	<b>0.1%</b>		

**ROSEVILLE AREA SCHOOLS  
2025-2026 PRELIMINARY BUDGET**

	2024-2025 Revised Budget	2025-2026 Proposed Budget	Budget Increase/ (Decrease)
<b>GENERAL FUND</b>			
<b>(includes Op Capital &amp; Fd 1 LTFM)</b>			
Revenue	\$138,720,469	\$138,706,108	(\$14,361)
Expense	\$137,895,394	\$139,754,943	\$1,859,549
<b>Difference</b>	<b>\$825,075</b>	<b>(\$1,048,835)</b>	
<b>FOOD SERVICE FUND</b>			
Revenue	\$5,983,868	\$5,410,200	(\$573,668)
Expense	\$6,328,275	\$7,103,411	\$775,136
<b>Difference</b>	<b>(\$344,407)</b>	<b>(\$1,693,211)</b>	
<b>COMMUNITY SERVICE FUND</b>			
Revenue	\$9,182,546	\$8,327,727	(\$854,819)
Expense	\$9,218,243	\$8,760,459	(\$457,784)
<b>Difference</b>	<b>(\$35,697)</b>	<b>(\$432,732)</b>	
<b>LTFM FUND 6</b>			
Revenue	\$4,000,000	\$17,800,000	\$13,800,000
Expense	\$8,500,000	\$7,720,000	(\$780,000)
<b>Difference</b>	<b>(\$4,500,000)</b>	<b>\$10,080,000</b>	
<b>CONSTRUCTION FUND (Bond)</b>			
Revenue	\$1,000	\$15,000	\$14,000
Expense	\$2,000,000	\$1,500,000	(\$500,000)
<b>Difference</b>	<b>(\$1,999,000)</b>	<b>(\$1,485,000)</b>	
<b>DEBT SERVICE FUND</b>			
Revenue	\$12,400,545	\$16,765,682	\$4,365,137
Expense	\$12,880,102	\$13,857,300	\$977,198
<b>Difference</b>	<b>(\$479,557)</b>	<b>\$2,908,382</b>	
<b>OPEB DEBT FUND</b>			
Revenue	\$2,428,590	\$3,453,886	\$1,025,296
Expense	\$2,324,650	\$3,242,250	\$917,600
<b>Difference</b>	<b>\$103,940</b>	<b>\$211,636</b>	
<b>OPEB TRUST FUND</b>			
Revenue	\$1,000	\$12,600	\$11,600
Expense	\$764,971	\$762,570	(\$2,401)
<b>Difference</b>	<b>(\$763,971)</b>	<b>(\$749,970)</b>	
<b>INSURANCE FUND</b>			
Revenue	\$995,000	\$1,005,000	\$10,000
Expense	\$1,087,000	\$1,087,549	\$549
<b>Difference</b>	<b>(\$92,000)</b>	<b>(\$82,549)</b>	
<b>Revenue, All Funds</b>	<b>\$ 173,713,018</b>	<b>\$ 191,496,203</b>	<b>\$ 17,783,185</b>
<b>Expenses, All Funds</b>	<b>\$ 180,998,635</b>	<b>\$ 183,788,482</b>	<b>\$ 2,789,847</b>

**ROSEVILLE AREA SCHOOLS**  
**Budget Summary - Proposed Projections**

**2025 - 2026**

	Estimated Fund Balance June 30, 2025	2025-2026 Proposed Revenue	2025-2026 Proposed Expenditures	Revenue Excess/(Deficit) Over Expenses	Estimated Fund Balance June 30, 2026
<b>General Fund</b>					
Unassigned Fund Balance	\$ 14,269,576	\$ 120,852,607	\$ 122,773,429	\$ (1,920,822)	\$ 12,348,754
	\$ <b>14,269,576</b>				\$ <b>12,348,754</b>
					<b>10.1%</b>
<b>Nonspendable (Inventories &amp; Prepaid)</b>	\$ 260,265				\$ 260,265
					\$ 12,609,019
<b>Restricted for:</b>					
Staff Development	\$ -	\$ 1,163,026	\$ 1,163,026	\$ -	\$ -
Compensatory Ed	\$ -	\$ 10,394,316	\$ 10,394,316	\$ -	\$ -
Learning & Development	\$ -	\$ 1,606,458	\$ 1,606,458	\$ -	\$ -
Gifted and Talented	\$ -	\$ 101,067	\$ 101,067	\$ -	\$ -
School Safety	\$ -	\$ 382,337	\$ 382,337	\$ -	\$ -
Operating Capital	\$ 54,424	\$ 2,298,688	\$ 1,584,376	\$ 714,312	\$ 768,736
Long-term Facilities Maintenance (LTFM)	\$ -	\$ 1,907,609	\$ 1,749,934	\$ 157,675	\$ 157,675
<b>Subtotal, Restricted</b>	\$ <b>54,424</b>	\$ <b>17,853,501</b>	\$ <b>16,981,514</b>	\$ <b>871,987</b>	\$ <b>926,411</b>
<b>Total, General Fund</b>	\$ <b>14,584,265</b>	\$ <b>138,706,108</b>	\$ <b>139,754,943</b>	\$ <b>(1,048,835)</b>	\$ <b>13,535,430</b>
<b>Food Service Fund</b>	\$ 3,888,955	\$ 5,410,200	\$ 7,103,411	\$ (1,693,211)	\$ 2,195,744
<b>Community Service Fund</b>	\$ 2,409,947	\$ 8,327,727	\$ 8,760,459	\$ (432,732)	\$ 1,977,215
<b>Construction Fund (FD 06 LTFM)</b>	\$ 2,827,301	\$ 17,800,000	\$ 7,720,000	\$ 10,080,000	\$ 12,907,301
<b>Construction Fund ( Bond Construction)</b>	\$ 9,019,268	\$ 15,000	\$ 1,500,000	\$ (1,485,000)	\$ 7,534,268
<b>Debt Service Fund</b>	\$ 265,541	\$ 16,765,682	\$ 13,857,300	\$ 2,908,382	\$ 3,173,923
<b>OPEB Debt Fund</b>	\$ 330,261	\$ 3,453,886	\$ 3,242,250	\$ 211,636	\$ 541,897
<b>OPEB Trust Fund</b>	\$ 4,170,805	\$ 12,600	\$ 762,570	\$ (749,970)	\$ 3,420,835
<b>Insurance Fund</b>	\$ 365,548	\$ 1,005,000	\$ 1,087,549	\$ (82,549)	\$ 282,999
<b>Total, All Funds</b>	\$ <b>37,861,891</b>	\$ <b>191,496,203</b>	\$ <b>183,788,482</b>	\$ <b>7,707,721</b>	\$ <b>45,569,612</b>