Roseville
Area Schools

Excellence, Innovation & Equity in All We Do

PROPOSED BUDGET
ALL FUNDS
2023 - 2024

June 27, 2023

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Roseville Area Schools

June 27, 2023

PROPOSED BUDGET

ALL FUNDS

2023-2024

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 7,228 students in fiscal year (FY) 2022 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 2023, 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 7,255 average daily membership in FY 2024, 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 $120 million for deferred maintenance and health and safety facility needs. In FY 2018 the District was successful in passing a $144 million dollar bond for improvement and expansion of buildings in the District.

The District intentionally focuses on efforts of staff and other resources to identify financial resources that are available

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

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

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

MISSION, CORE VALUES, AND RELEVANT FINANCIAL POLICIES

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

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

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

Unassigned fund balance in the General Fund Operating Account is estimated as of June 30, 2023 to be $5,854,608 or 5.2 percent of total General Fund Operating Account expenditures. Preliminary budget projections for fiscal year 2022-2024 estimate deficit spending, and a year-end unassigned fund balance of $7,445,066 or 6.7%.

Respectfully submitted,

Shari Thompson
Director of Business Services

Denise Stoos
Controller

Kathy Englund
District Accountant

ROSEVILLE AREA SCHOOLS
PROPOSED GENERAL FUND BUDGET PARAMETERS
2023-2024

The district is in the process of preparing its 2023-2024 budget. The district continues to work its way through unprecedented times of the past three years and the budget is being prepared based on the data that we currently have. Parameters are general guidelines based on our best estimates with current information. Current budget planning assumptions are listed below. Should these parameters need to be adjusted during preliminary budget development, they will be brought back to the board for approval.

Board Policy states "*the school district will strive to maintain a minimum unassigned general fund balance of 3 percent of the annual budget*". Given this fiscal expectation, the School District is currently in compliance with the 3 percent minimum and administration is proactively planning to present a preliminary 2023-2024 budget which includes an operating surplus to continue the increase in District fund balance reserves.

Finance/Revenue Parameters

The per-pupil basic general education formula allowance is currently $6,863. The Minnesota Legislature approved a 4% increase ($275) for 2023-2024, increasing the formula amount to $7,138. The Mn Legislature also many other initiatives and changes in funding that have been reflected in the preliminary budget. Administration is awaiting clarification of a few items from the Mn Department of Education and if there are any budgetary impacts, they will be addressed in the mid-year budget revisions.

Operating referendum revenue continues to be based on Adjusted Pupil Units (APU). Thanks to the support and generosity of the Roseville Area Schools community and passage of an increased 10-year operating referendum levy in 2021, the operating levy revenue will generate approximately $1,921 per APU. In addition, the district will continue to receive $724 per APU in Local Option Revenue.

Compensatory revenue is projected to increase by $3.7 million over current year

Based on Governor's budget proposal – Reduce Special Ed cross-subsidy by 25% or $3 million

Levy revenue will be based on the 2022 Pay 2023-24 Certified Levy.

Enrollment Parameters

Enrollment will be projected using February 1, 2023, enrollment. Enrollment will be monitored and adjusted through the spring as more information becomes available. (7,255 students)

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

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

Estimated salary settlements for upcoming contract negotiations will be included.

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

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

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

Utility costs will be based on multiple year average usage with consideration given to current rates.

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

Federal program expenses will be equal to the program revenue.

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

Input

The process to build the proposed 2023-2024 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 2023 tax levy, which occurred on December 13, 2022. The board also provides guidance and input to the budget development process by approving the 2022-23 revised budget, the 2023-24 proposed budget timeline, and discussion of these preliminary 2023-24 budget assumptions. 2023-24 budget updates will continue to be provided as needed at board meetings until the Board adopts the Preliminary Budget on June 27, 2023.

Finance Advisory Committee – Committee membership includes community residents, the director of business services, superintendent, three board members including the board chair, controller, and two Education Minnesota- Roseville representatives. 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.

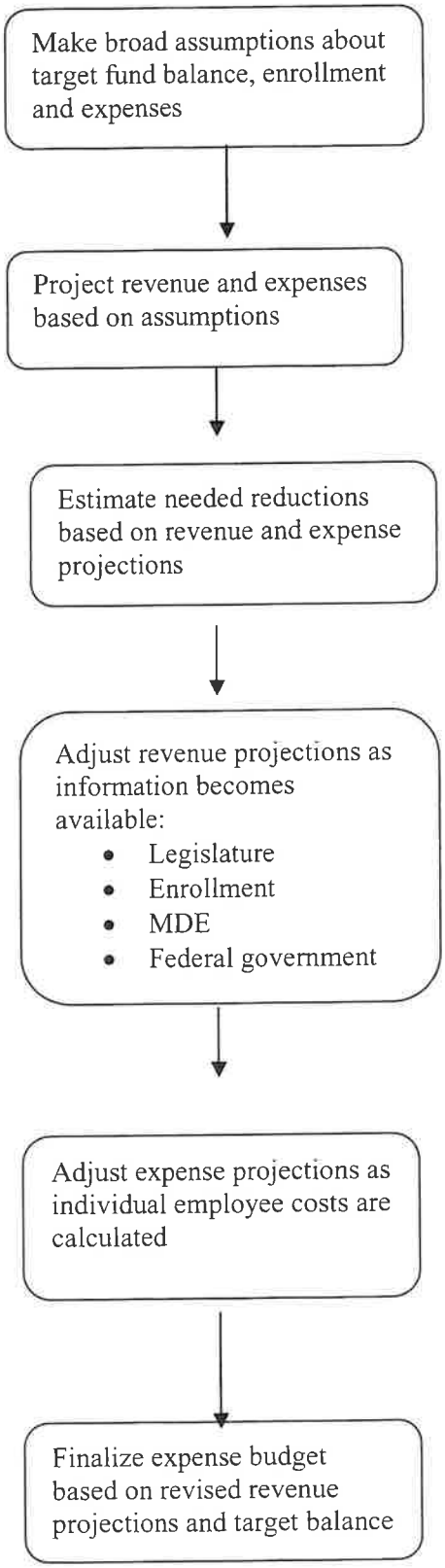
Other stakeholder feedback – District administration conducts ongoing feedback opportunities with various stakeholders including staff, students, families, and community members.

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 23, 2023 at the District Center. This meeting will seek feedback in assessing budget recommendations.

Roseville Area Schools – ISD 623
Administrative Leadership
2023-2024 Proposed Budget Planning Timeline

Date	Budget Event	Action
June 2022	2022-2023 Budget Approved	Board Approval
September 27, 2022	Preliminary Levy set (Payable 2023; 2023-24 Revenue)	Board Approval
December 13, 2022	Final Levy set (Payable 2023; 2023-24 Revenue)	Board Approval
January 23, 2023	District Cabinet meeting – budget update, parameters and timeline	District Cabinet meeting
January 24, 2023	Review & approval of 2022-23 revised general fund budget; Approve 2023-2024 budget timeline and parameters.	Board meeting
February 8, 2023	Finance Advisory Committee – revised current year budget, 2023-2024 budget parameters and timeline	Finance Advisory Committee
February 20, 2023	Staffing allocations set for 2023-2024	District Lead Team
February 21, 2023	Budget update to School Board	School Board
April 25, 2023	Update the School Board on Budget development as needed	Administrative report to School Board
May 23, 2023	Prior to the regular School Board meeting, the district holds a public hearing to share the 2023-2024 DRAFT general fund budget and collect any public comment	Administrative report to the public
June 27, 2023	School Board formally adopts 2023-2024 Budget	Board Approval

BUDGET FLOWCHART



Projected Enrollment Used to Calculate Preliminary General Education Revenue for 2023-2024

	Enrollment Projections 2-1-22	LEP	H-K	SRP PRE-K	ECSE	All Day K	1	2	3	4	5	6	7	8	9	10	11	12	Total
69	High School	223													558	582	589	568	2,297
70	Middle School	112											398	418					816
73	Parkview	86	5			81	83	78	76	81	86	93	93	82					758
615	FAHS	8													0	0	21	59	80
721	Brimhall	92	5			80	84	87	78	82	78	80							574
722	Central Park	132	5			57	54	77	66	57	49	58							423
723	Edgerton	153	5			54	55	62	54	64	74	66							434
525	Harambee	62	5	17		40	50	32	50	30	40	25							289
724	Falcon Heights	39	5			65	77	63	69	65	69	74							487
728	Little Canada	164	5			90	92	108	111	90	86	79							661
731	E D Williams	74	5			61	74	64	72	60	59	58							453
	Subtotal	**1145**	**40**	**17**	**0**	**528**	**569**	**571**	**576**	**529**	**541**	**533**	**491**	**500**	**558**	**582**	**610**	**627**	7,272
	LESS ATTRITION												**-7**	**-6**	**-9**	**-12**	**-18**	**-15**	**(67)**
	LESS PSEO																**-10**	**-20**	**(30)**
																			-
732	Fairview Program	0		13	55														68
32	Adult HS																	12	12
	Served ISD 623	**1145**	**40**	**30**	**55**	**528**	**569**	**571**	**576**	**529**	**541**	**533**	**484**	**494**	**549**	**570**	**582**	**604**	**7255**
									1716			**1603**						**3283**	
2016	Tuition Students - est.		1		1	1	0	0	4	4	1	2	2	2	3	4	9	31	65.00
	Total Tuitioned Out	0	1		1	1	0	0	4	4	1	2	2	2	3	4	9	31	65.00
	TOTAL	**1145**	**41**	**30**	**56**	**529**	**569**	**571**	**580**	**533**	**542**	**535**	**486**	**496**	**552**	**574**	**591**	**635**	**7,320.00**
									1720			**1610**						**3334**	
	EXTENDED TIME																		
72	**Adult HS Extended Time**														**8**	**13**	**11**	**18**	**50.00**
611	**Elem.Tgtd Services**					**0**	**14**	**13**	**14**	**13**	**12**	**12**							**78.00**
615	**FAHS**																		-
612	**Middle Tgtd**												**16**	**9**					**25.00**
	Total extended time		**0**		**0**	**0**	**14**	**13**	**14**	**13**	**12**	**12**	**16**	**9**	**8**	**13**	**11**	**18**	**153.00**
									41			**37**						**75**	**153.00**

Final December 2022

2022 PAY 2023 PROPOSED LEVY

GENERAL FUND

Source	Levy	Levy Adjustments	Maximum 2022 Pay 2023 Levy	Proposed Decrease	Proposed 2022 Pay 2023 Levy	Approved 2021 Pay 2022 Levy	$ Change 2022 Proposed vs. 2021 Approved	% Change 2022 Proposed vs. 2021 Approved
Abatements		$ 163,250.30	$ 163,250.30		$ 163,250.30	$ 24,573.17	$ 138,677.13	564.34%
Alternative Teacher Compensation	$ 693,156.53	$ (9,171.46)	$ 683,985.07	$ -	$ 683,985.07	$ 649,484.03	$ 34,501.04	5.31%
Long Term Facilities	$ 8,058,867.66	$ (3,439,353.59)	$ 4,619,514.07		$ 4,619,514.07	$ 3,875,486.29	$ 744,027.78	19.20%
Building Leases	$ 1,688,574.00	$ (708.25)	$ 1,687,865.75	$ -	$ 1,687,865.75	$ 1,674,208.00	$ 13,657.75	0.82%
Bldg Leases - Intermediate	$ 519,168.00		$ 519,168.00	$ -	$ 519,168.00	$ 451,916.00	$ 67,252.00	14.88%
Career & Technical	$ 443,045.14	$ (59,702.20)	$ 383,342.94	$ -	$ 383,342.94	$ 387,791.55	$ (4,448.61)	-1.15%
Equity Levy	$ 613,616.63	$ 3,673.93	$ 617,290.56	$ -	$ 617,290.56	$ 555,583.60	$ 61,706.96	11.11%
Location Equity Levy	$ 5,778,540.57	$ (566,631.92)	$ 5,211,908.65	$ -	$ 5,211,908.65	$ 5,930,339.69	$ (718,431.04)	-12.11%
Achievement & Integration	$ 527,109.74	$ 222,361.08	$ 749,470.82	$ -	$ 749,470.82	$ 526,968.67	$ 222,502.15	42.22%
Operating Capital	$ 926,602.52	$ (27,894.91)	$ 898,707.61	$ -	$ 898,707.61	$ 957,056.70	$ (58,349.09)	-6.10%
Reemployment Levy	$ 100,000.00	$ (196,164.61)	$ (96,164.61)	$ -	$ (96,164.61)	$ 257,746.97	$ (353,911.58)	-137.31%
Safe Schools Levy	$ 287,539.20	$ (14,398.92)	$ 273,140.28	$ -	$ 273,140.28	$ 291,656.16	$ (18,515.88)	-6.35%
Safe Schools Intermediate	$ 119,808.00	$ (5,999.55)	$ 113,808.45	$ -	$ 113,808.45	$ 121,523.40	$ (7,714.95)	-6.35%
TIF Adjustment			$ -	$ -	$ -	$ (133,129.81)	$ 133,129.81	
Transition Levy	$ 192,251.90	-17140.72	$ 175,111.18	$ -	$ 175,111.18	$ 195,275.82	$ (20,164.64)	10.33%
Voter Approved Referendum	$ 15,349,481.47	$ (946,476.20)	$ 14,403,005.27	$ -	$ 14,403,005.27	$ 15,069,640.86	$ (666,635.59)	-4.42%
Total, General Fund:	**$ 35,297,761.36**	**$ (4,894,357.02)**	**$ 30,403,404.34**	**$ -**	**$ 30,403,404.34**	**$ 30,836,121.10**	**$ (432,716.76)**	**-1.40%**

COMMUNITY SERVICE FUND

Source	Levy	Levy Adjustments	Maximum 2022 Pay 2023 Levy	Proposed Decrease	Proposed 2022 Pay 2023 Levy	Approved 2021 Pay 2022 Levy	$ Change 2022 Proposed vs. 2021 Approved	% Change 2022 Proposed vs. 2021 Approved
Basic Revenue	$ 413,137.15		$ 413,137.15	$ -	$ 413,137.15	$ 413,137.15	$ -	0.00%
Early Childhood	$ 229,498.99	$ (47.56)	$ 229,451.43	$ -	$ 229,451.43	$ 226,483.31	$ 2,968.12	1.31%
Home Visiting	$ 6,120.11	$ 268.71	$ 6,388.82	$ -	$ 6,388.82	$ 5,926.35	$ 462.47	7.80%
Disabled Adults	$ 7,739.00		$ 7,739.00	$ -	$ 7,739.00	$ 7,739.00	$ -	0.00%
School Age Child Care	$ 450,000.00	$ 21,528.98	$ 471,528.98	$ -	$ 471,528.98	$ 452,962.58	$ 18,566.40	4.10%
Abatements		$ 4,974.98	$ 4,974.98		$ 4,974.98	$ 1,623.56	$ 3,351.42	206.42%
Total, Community Service Fund:	**$ 1,106,495.25**	**$ 26,725.11**	**$ 1,133,220.36**	**$ -**	**$ 1,133,220.36**	**$ 1,107,871.95**	**$ 25,348.41**	**2.29%**

Final December 2022

2022 PAY 2023 PROPOSED LEVY

DEBT SERVICE FUND

Source	Levy	Levy Adjustments	Maximum 2022 Pay 2023 Levy	Proposed Decrease	Proposed 2022 Pay 2023 Levy	Approved 2021 Pay 2022 Levy	$ Change 2022 Proposed vs. 2021 Approved	% Change 2022 Proposed vs. 2021 Approved
Voter Approved Debt Service Levy	$ 11,591,213.00		$ 11,591,213.00	$ -	$ 11,591,213.00	$ 12,006,312.52	$ (415,099.52)	-3.46%
LTFM Debt Service	$ 1,166,066.88	$ (121.47)	$ 1,165,945.41	$ -	$ 1,165,945.41	$ 1,117,917.24	$ 48,028.17	
Intermediate Debt Service			$ -	$ -	$ -	$ -	$ -	0.00%
Abatements		$ 87,188.62	$ 87,188.62		$ 87,188.62	$ 21,275.48	$ 65,913.14	309.81%
Excess Debt Reduction		$ (542,155.53)	$ (542,155.53)	$ -	$ (542,155.53)	$ (380,923.75)	$ (161,231.78)	-42.33%
Total, Debt Service Fund:	**$ 12,757,279.88**	**$ (455,088.38)**	**$ 12,302,191.50**	**$ -**	**$ 12,302,191.50**	**$ 12,764,581.49**	**$ (462,389.99)**	**-3.62%**

OTHER POSTEMPLOYMENT BENFITS & PENSION DEBT SERVICE

Source	Levy	Levy Adjustments	Maximum 2022 Pay 2023 Levy	Proposed Decrease	Proposed 2022 Pay 2023 Levy	Approved 2021 Pay 2022 Levy	$ Change 2022 Proposed vs. 2021 Approved	% Change 2022 Proposed vs. 2021 Approved
Levy for Bonds	$ 1,805,764.00	$ (32,292.83)	$ 1,773,471.17	$ -	$ 1,773,471.17	$ 1,212,955.92	$ 560,515.25	0.00%
Abatements		$ 6,602.96	$ 6,602.96		$ 6,602.96	$ 1,288.77	$ 5,314.19	0.00%
Total, OPEB Debt Fund:	**$ 1,805,764.00**	**$ (25,689.87)**	**$ 1,780,074.13**	**$ -**	**$ 1,780,074.13**	**$ 1,214,244.69**	**$ 565,829.44**	**46.60%**

ALL FUNDS

Fund	Levy	Levy Adjustments	Maximum 2022 Pay 2023 Levy	Proposed Decrease	Proposed 2022 Pay 2023 Levy	Approved 2021 Pay 2022 Levy	$ Change 2022 Proposed vs. 2021 Approved	% Change 2022 Proposed vs. 2021 Approved
General Fund	$ 35,297,761.36	$ (4,894,357.02)	$ 30,403,404.34	$ -	$ 30,403,404.34	$ 30,836,121.10	$ (432,716.76)	-1.40%
Community Service Fund	$ 1,106,495.25	$ 26,725.11	$ 1,133,220.36	$ -	$ 1,133,220.36	$ 1,107,871.95	$ 25,348.41	2.29%
Debt Service Fund	$ 12,757,279.88	$ (455,088.38)	$ 12,302,191.50	$ -	$ 12,302,191.50	$ 12,764,581.49	$ (462,389.99)	-3.62%
OPEB Debt Fund	$ 1,805,764.00	$ (25,689.87)	$ 1,780,074.13	$ -	$ 1,780,074.13	$ 1,214,244.69	$ 565,829.44	46.60%
TOTAL, ALL FUNDS	**$ 50,967,300.49**	**$ (5,348,410.16)**	**$ 45,618,890.33**	**$ -**	**$ 45,618,890.33**	**$ 45,922,819.23**	**$ (303,928.90)**	**-0.66%**

GENERAL FUND SUMMARY

This section is a summary of budgeted revenue and expenses for the General Fund for 2023-2024. Revenue and expenses for this fund were reviewed at the budget hearing on May 23, 2023.

These are the highlights regarding revenue and expenses for the General Fund budget for 2023-2024. In comparing revised 2021-2022 budgeted amounts with the 2023-2024 proposed budget:

A. The revenue budget shows a decrease of $664,192. This is somewhat misleading because the decrease was a result of a decrease of $6 million in the LTFM levy. The general unassigned revenues increased by $5 million in total with state aid increases.

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 7,255 students served.

E. Compensatory revenue, a component of General Education Revenue, is projected to increase by $4,390,000 due to the increase in students qualifying for benefits under the Applications for Educational Benefits during this same time.

F. State aids show a total net increase of $12,000,000. This increase reflects the 4% increase in state general education formula, the increased compensatory revenue mentioned above, and increased cross-subsidy funding for both special education and ELL programs.

G. State Special Education aid indicates an increase of $2,181,000 over the current year. The increase reflects a preliminary estimate based on special education programming expenses and the increase in cross-subsidy funding.

H. Federal Aids and Grants are based on early estimates prior to awards being issued by the federal government. We are estimating that our total federal revenue will decrease $5.6 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.

I. Overall, expenses budgeted in the Unassigned General Fund are expected to increase by $4.2 Million. This total includes the increased cost of negotiated employment contracts, class-size reduction in grades 1-12, and added mental health and social emotional supports. In addition, we are estimating increased utility and transportation costs.

J. Estimated negotiated salaries and benefits expenses have been budgeted for all groups.

K. District medical insurance premium contributions will increase 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.

L. District and School Administration – Administrative costs increased by approximately $300,033 or 5% over the current year budget due to salary and benefit increases and the shifting of some costs from federal COVID expenses to the actual programs.

M. Expenses in regular instruction – Costs for providing regular instruction will increase by $615,708 or 1%.

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 $2,600,000 or 10% due to added staffing allocations for SEL and mental health services and the increased cost of salaries and benefits.

O. Integration and Equity spending is consistent with the revenue generated. Expenses are distributed throughout several programs, including In-service (640) Other Regular Instruction (280) and Other Pupil Support (790).

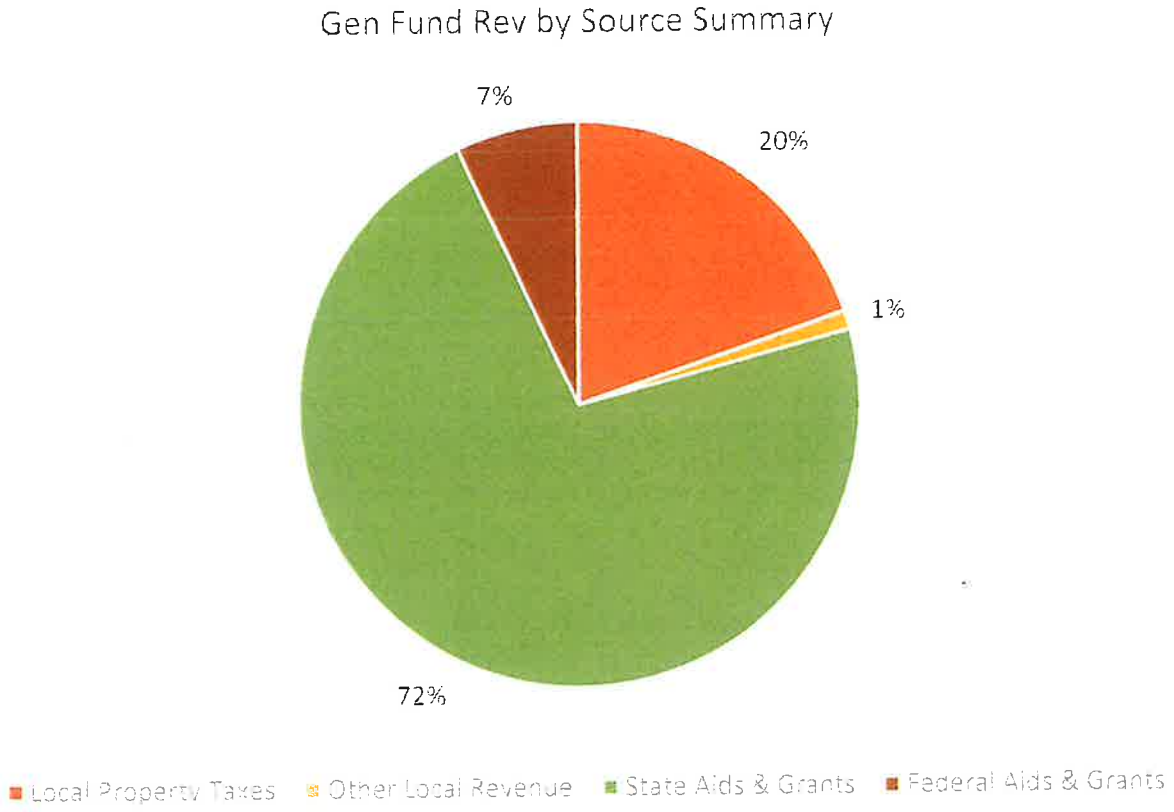
P. Capital facilities (850) records expenses related to building improvements that are not funded with Health & Safety or Alternative Facilities funds. The majority of these projects will be funded under Fund 06 Long-term Facility Maintenance, thus the reduction in the general fund.

Preliminary General Fund Revenue by Source 2023-2024

Source	Description	2022-23 Revised Budget	2023-24 Original Budget	$ Difference	% Difference
1	MAINTENANCE LEVY	28,263,399	22,309,464	-5,953,935	-21.07%
2	MOBILE HOME TAX	20,000	20,000	0	0.00%
5	UNEMPLOYMENT LEVY	219,356	219,356	0	0.00%
9	FISCAL DISPARITIES	2,897,194	2,897,194	0	0.00%
10	COUNTY APPORTIONMENT	220,000	220,000	0	0.00%
15	INTEREST ON LEVY PYMENT	5,000	5,000	0	0.00%
	Subtotal Local Taxes	**31,624,949**	**25,671,014**	**-5,953,935**	**-18.83%**
50	FEES FROM PATRONS	279,910	280,000	90	0.03%
51	FEES/USAGE	250,000	250,000	0	0.00%
60	ADMISSIONS & STUD ACT REVENUE	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	296,900	295,600	-1,300	-0.44%
	Subtotal Other Local Revenue	**1,356,810**	**1,355,600**	**-1,210**	**-0.09%**
201	ENDOWMENT AID	305,756	330,108	24,352	7.96%
211	GENERAL ED REVENUE	62,913,383	71,562,266	8,648,883	13.75%
212	LITERACY INCENTIVE AID	394,512	394,512	0	0.00%
213	SHARED TIME	0	0	0	0.00%
227	ABATEMENT AID	28,000	30,000	2,000	7.14%
300	STATE AIDS & GRANTS	2,328,742	2,326,176	-2,566	-0.11%
317	LTFM STATE AID	222,218	276,631	54,413	24.49%
360	STATE AID SPECIAL ED	16,447,684	18,628,956	2,181,272	13.26%
370	MISC GRANTS - MDE	72,626	76,564	3,938	5.42%
	Subtotal State Aids & Grants	**82,712,921**	**93,625,213**	**10,912,292**	**13.19%**
400	FEDERAL AIDS & GRANTS	14,643,568	9,024,434	-5,619,134	-38.37%
405	SUB GRANT FROM FED FUNDS	27,000	24,795	-2,205	-8.17%
	Subtotal Federal Aids & Grants	**14,670,568**	**9,049,229**	**-5,621,339**	**-38.32%**
	TOTAL GENERAL FUND	**130,365,248**	**129,701,056**	**-664,192**	**-0.51%**

GENERAL FUND REVENUE BY SOURCE SUMMARY

Description	2022-23 Revised Budget	2023-24 Original Budget	$ Difference	% Difference
Local Property Taxes	31,624,949	25,671,014	-5,953,935	-18.83%
Other Local Revenue	1,356,810	1,355,600	-1,210	-0.09%
State Aids & Grants	82,712,921	93,625,213	12,000,999	14.51%
Federal Aids & Grants	14,670,568	9,049,229	-5,621,339	-38.32%
TOTAL GENERAL FUND	130,365,248	129,701,056	424,515	0.33%



2023-2024 GENERAL FUND EXPENSES BY PROGRAM

Program	Description	2022-23 Revised Budget	2023-24 Original Budget	$ Difference	% Difference	Reason
10	SCHOOL BOARD	187,844	131,156	-56,688	-30.18%	Decrease in contracted services
20	OFFICE OF SUPERINTENDENT	400,301	408,389	8,088	2.02%	Salaries & benefits
30	LINE ADMIN-DIRECTORS	493,926	690,577	196,651	39.81%	Absorbing costs previously charged to ESSER
50	SCHOOL ADMIN [PRINCIPALS]	4,437,110	4,589,092	151,982	3.43%	Salaries & benefits
105	GENL ADMIN SUPPORT	118,812	123,626	4,814	4.05%	Salaries & benefits
106	GEN ADMIN-DIST WIDE	10,000	10,000	0	0.00%	No Change
110	BUSINESS SERVICES	882,473	962,533	80,060	9.07%	RAHS Finance position coded to Business Office
130	COMMUNITY RELATIONS	267,646	321,023	53,377	19.94%	Increased costs in purchased services, supplies
140	DATA PROCESSING	344,981	826,046	481,065	139.45%	Increased staffing and benefits
145	TECHNOLOGY ADMIN	175,865	200,765	24,900	14.16%	Salaries, benfits, and increased supplies
146	VIDEO	138,565	71,097	-67,468	-48.69%	Shifting costs to Program 140
150	LEGAL SERVICES	75,000	75,000	0	0.00%	No Change
160	HUMAN RESOURCES	813,134	988,738	175,604	21.60%	Additional support staff
165	WELLNESS	11,300	10,000	-1,300	-11.50%	Admin program costs
170	PRINTING (WORKROOM)	142,604	142,298	-306	-0.21%	Minimal change
180	CENSUS	254,641	265,989	11,348	4.46%	Staffing changes, Salaries & benefits
190	RESEARCH-EVALUATION	249,058	245,040	-4,018	-1.61%	Minimal change
199	SCHOOL ELECTIONS	18,000	18,000	0	0.00%	No Change
200	VOLUNTARY PRE-K	412,730	462,246	49,516	12.00%	Increased number of staff
201	KINDGERGARTEN	2,923,507	3,060,389	136,882	4.68%	Staffing changes; Salaries & benefits
203	ELEMENTARY ED [1ST-6TH]	17,741,089	15,525,443	-2,215,646	-12.49%	Decrease in COVID money for FY24
204	TITLE IIA IMP TCHR QUALITY	241,749	210,507	-31,242	-12.92%	Preliminary estimate
205	TITLE III LEP	196,930	214,317	17,387	8.83%	Preliminary estimate
206	STUDENT SUPPORT ACADEM ENRICH	138,326	135,460	-2,866	-2.07%	Preliminary estimate
211	SECONDARY EDUCATION-	2,035,722	2,115,984	80,262	3.94%	Salaries & benefits
212	ART	1,392,245	1,426,472	34,227	2.46%	Staffing changes; Salaries & benefits
215	BUSINESS	4,090	4,530	440	10.76%	Admin program costs
216	EDUCATIONALLY DISADVNTG	1,502,553	1,631,195	128,642	8.56%	Preliminary estimate
218	GIFTED AND TALENTED	206,782	223,180	16,398	7.93%	Staffing changes; Salaries & benefits
219	LIMITED ENGLISH PROFICIENCY	3,458,985	3,707,970	248,985	7.20%	Salary and benefit increase
220	ENGLISH (LANG ARTS)	2,029,620	2,090,788	61,168	3.01%	Staffing changes; Salaries & benefits
224	HOMEBOUND INSTRUCTION	29,300	29,348	48	0.16%	Minimal change
230	WORLD LANGUAGES	957,800	1,020,041	62,241	6.50%	Staffing changes; Salaries & benefits
240	HEALTH/PHYSICAL ED	2,089,396	2,183,652	94,256	4.51%	Staffing changes; Salaries & benefits
241	HEALTH	157,358	164,854	7,496	4.76%	Salaries & benefits
250	FAMILY & CONSUMER SCIENCE	167,885	178,244	10,359	6.17%	Staffing changes; Salaries & benefits
255	INDUSTRIAL EDUCATION	235,372	285,086	49,714	21.12%	Staffing changes; Salaries & benefits
256	MATHEMATICS	2,121,974	2,080,247	-41,727	-1.97%	Staffing changes; Salaries & benefits

2023-2024 GENERAL FUND EXPENSES BY PROGRAM

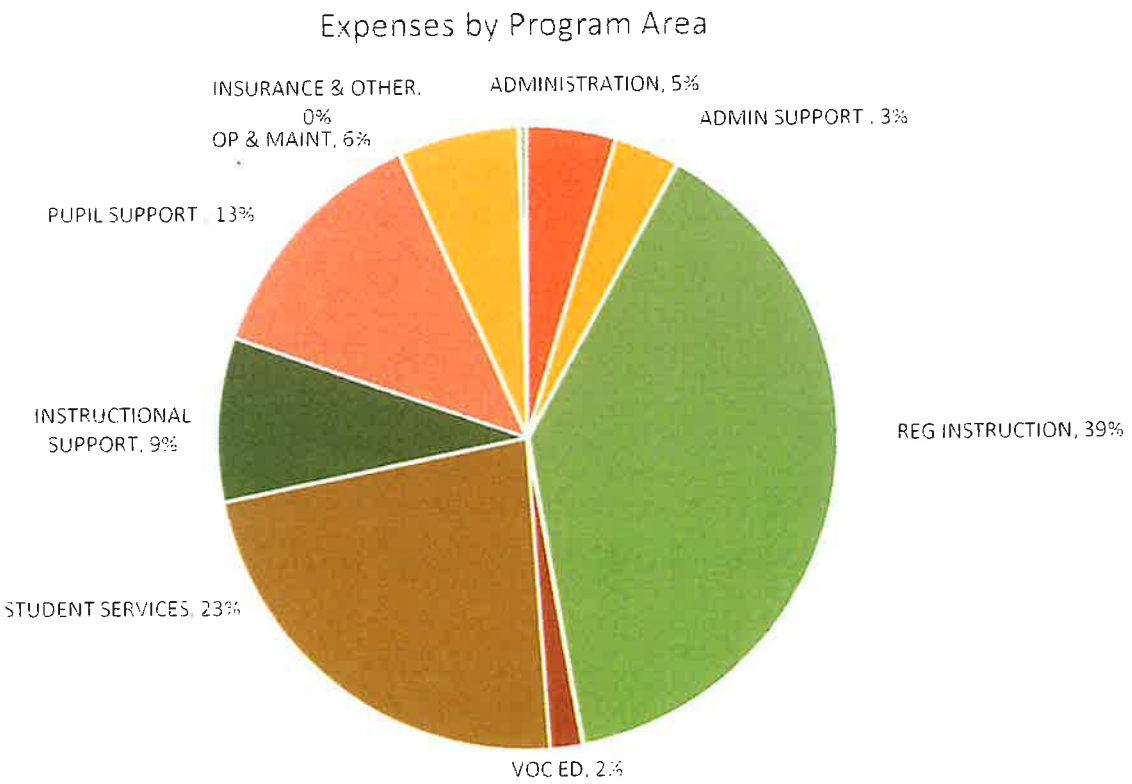
Program	Description	2022-23 Revised Budget	2023-24 Original Budget	$ Difference	% Difference	Reason
258	MUSIC	2,198,163	2,292,107	93,944	4.27%	Salaries & benefits
260	NATURAL SCIENCES	1,861,896	1,931,247	69,351	3.72%	Salaries & benefits
270	SOCIAL STUDIES	2,186,799	2,280,185	93,386	4.27%	Salaries & benefits
276	ELEM INDIVIDUALIZED INSTRUCTIO	1,392,619	2,147,157	754,538	54.18%	Compensatory education funding increase
277	SECONDARY INDIVIDUALIZED INSTR	382,493	1,209,217	826,724	216.14%	Compensatory education funding increase
279	SUBSTANTIAL PARENT INVOLVEMENT	7,000	0	-7,000	-100.00%	Salaries correctly recoded to program 605
280	OTHER REGULAR INSTR-	13,807	14,744	937	6.79%	More traveling teacher -stipend costs
291	CO-CURR ACTIVITIES	397,158	453,292	56,134	14.13%	Increased transportation costs
292	BOYS/GIRLS ATHLETICS	423,895	432,013	8,118	1.92%	Salaries & benefits; incr transportation costs
293	SPECIAL ACTIVITIES	103,423	106,644	3,221	3.11%	Slight incr in grants & other activ costs
294	BOYS ATHLETICS	450,268	451,490	1,222	0.27%	Minimal increase
296	GIRLS ATHLETICS	407,995	414,500	6,505	1.59%	Salaries & benefits; incr transportation costs
298	EX CURR ACTIVITIES	140,630	142,718	2,088	1.48%	Expenses based on clubs or ex curr groups
311	VOC ED-DIST ED	5,136	5,000	-136	-2.65%	Minimal decrease
331	VOC ED-FACS	549,738	618,323	68,585	12.48%	Additional course; staffing costs
341	VOC ED-BUS/OFFICE ED	382,040	306,729	-75,311	-19.71%	Staffing changes
361	VOC ED-TRADE/IND ED	544,041	597,902	53,861	9.90%	Additional course; staffing costs
380	VOC ED-SPEC NEEDS ED	88,992	91,878	2,886	3.24%	Minimal increase
399	VOCATIONAL - GENERAL	532,205	494,795	-37,410	-7.03%	Staffing coding changes
400	SPECIAL EDUCATION	535,149	472,633	-62,516	-11.68%	Staffing & benefit costs due to student needs
401	SPEECH/LANG IMPAIRMENT	2,330,544	2,711,207	380,663	16.33%	Staffing & benefit costs due to student needs
402	MILD/MODERATE MENTAL IMPAIRMEN	1,040,675	1,159,837	119,162	11.45%	Staffing & benefit costs due to student needs
403	MODERATE/SEVERE MENTAL IMPAIRM	1,071,450	1,208,079	136,629	12.75%	Staffing & benefit costs due to student needs
404	PHYSICALLY IMPAIRED	1,518,081	1,811,317	293,236	19.32%	Staffing & benefit costs due to student needs
405	DEAF/HARD OF HEARING	404,000	320,509	-83,491	-20.67%	Staffing & benefit costs due to student needs
406	VISUALLY IMPAIRED	179,281	183,764	4,483	2.50%	Staffing & benefit costs due to student needs
407	SPECIFIC LEARNING DISABILITY	3,079,884	3,271,704	191,820	6.23%	Staffing & benefit costs due to student needs
408	EMOTIONAL/BEHAVIOR DISORDER	3,986,494	4,222,368	235,874	5.92%	Staffing & benefit costs due to student needs
410	OTHER HEALTH IMPAIRED	668,050	730,428	62,378	9.34%	Staffing & benefit costs due to student needs
411	AUTISM - PERVASIVE DEV DISORDR	3,396,032	4,256,796	860,764	25.35%	Staffing & benefit costs due to student needs
412	DEVLPMNT DELAYED - BIRTH-6YR	1,250,990	1,520,480	269,490	21.54%	Staffing & benefit costs due to student needs
414	TRAUMATIC BRAIN INJURY	0	50	50	#DIV/0!	Projected costs
416	SEVERELY MULTIPLY IMPAIRED	153,716	0	-153,716	-100.00%	Staffing & benefit costs due to student needs
420	SPEC ED-GENERAL	4,977,005	5,298,950	321,945	6.47%	Staffing & benefit costs due to student needs
422	EARLY INTERVENING SERVICES	1,243,098	1,328,549	85,451	6.87%	Increased funding avail for services
601	RSVL FOUNDATION OPERATIONS	3,600	3,600	0	0.00%	Roseville Schools Foundation
605	GENL INSTR SUPPORT	6,638,117	6,823,243	185,126	2.79%	Staffing changes; Salaries & benefits
612	CURRIC RESOURCE	311,608	321,979	10,371	3.33%	Salaries & benefits

2023-2024 GENERAL FUND EXPENSES BY PROGRAM

Program	Description	2022-23 Revised Budget	2023-24 Original Budget	$ Difference	% Difference	Reason
613	CURR - GRAD STANDARDS	1,369	2,540	1,171	85.54%	Increase in teacher stipends for curr
620	ED MEDIA - LIBRARY	1,043,573	1,089,344	45,771	4.39%	Staffing changes; Salaries & benefits
621	ED MEDIA-AUDIO VISUA	241,139	257,156	16,017	6.64%	Staffing changes; Salaries & benefits
630	INSTRUCTION-RELATED TECHNOLOGY	579,479	52,128	-527,351	-91.00%	Reduced ESSER technology spending
640	EDC CENTER STAFF DEVELP	1,522,863	727,730	-795,133	-52.21%	Reduced ESSER spending/reclassification
641	STAFF DEVELOPMENT	560,429	558,991	-1,438	-0.26%	Minimal change
642	INSERVICE	118,086	123,747	5,661	4.79%	Salaries & benefits
680	COMP ASSTD INSTR	706,199	675,003	-31,196	-4.42%	Staffing changes
710	SECONDARY COUNSELORS GUIDANCE	1,200,467	1,268,166	67,699	5.64%	Additional staff
715	SCHOOL SECURITY	421,873	386,948	-34,925	-8.28%	Reduced purchased services
720	HEALTH SERVICE-NURSE	1,630,076	1,208,195	-421,881	-25.88%	Reduction in contracted services
730	PSYCHOLOGISTS	189,890	380,340	190,450	100.29%	Increased staffing and benefits
740	SOCIAL WORKERS	707,115	717,345	10,230	1.45%	Salary/benefits
750	TRANS SAFETY	700	0	-700	-100.00%	Recoded bus training costs
760	PUPIL TRANSPORTATION	9,283,361	10,565,089	1,281,728	13.81%	Increased transportation costs
780	STUDENT ASSISTANCE	112,570	80,934	-31,636	-28.10%	Internal reclassificaton
790	OTHER PUPIL SUPPORT	869,945	1,571,119	701,174	80.60%	Increasing student supports at all sites
810	OPR & MAINT	5,022,989	5,141,328	118,339	2.36%	Increased salaries and benefits
811	TELEPHONE	128,813	131,421	2,608	2.02%	Increased co9sts
812	UTILITIES	2,378,100	2,520,850	142,750	6.00%	Increased costs
930	EMPLOYEE BENEFITS	40,000	40,000	0	0.00%	No Change
940	PROPERTY & OTHER INS	475,000	475,000	0	0.00%	No Change

General Fund Expenses by Program Summary

PROGRAM	2022-23 Revised Budget	2023-24 Original Budget	2023-24 Budget Inc/Dec	% Change
ADMINISTRATION	5,519,181	5,819,214	300,033	5%
ADMIN SUPPORT	3,502,079	4,260,155	758,076	22%
REG INSTRUCTION	48,009,559	48,625,267	615,708	1%
VOC ED	2,102,152	2,114,627	12,475	1%
STUDENT SERVICES	25,834,449	28,496,671	2,662,222	10%
INSTRUCTIONAL SUPPORT	11,726,462	10,635,461	(1,091,001)	-9%
PUPIL SUPPORT	14,415,997	16,178,136	1,762,139	12%
OP & MAINT	7,529,902	7,793,599	263,697	4%
INSURANCE & OTHER	515,000	515,000	0	0%
TOTAL GEN FUND EXPENSES EXCLUDING EXCLUDING OPERATING CAPITAL AND LONG TERM FACILITIES MAINTENANCE	119,154,781	124,438,130	5,283,349	4%



Three Year General Fund Expenses by Object

Object	Description	2021-22 FY Activity	2022-23 Revised Budget	2023-24 Original Budget
110	SALARY-ADMINISTRATION	4,093,920.42	4,200,251	4,442,230
118	SALARY-SUPERVISOR	768,890.53	809,848	1,124,746
120	ECFE/ABE/SCHL RDNS SUPERVISION	33,843.69	55,953	106,567
140	SALARY-LICENSED	35,849,029.66	38,553,398	38,561,836
141	SALARY-INSTR. AIDE	2,025,517.21	2,138,034	2,497,099
142	RESPONSIBILITY PAY	4,398.45	4,398	4,273
143	CLASSROOM SUPPORT - LIC	2,732,345.89	3,105,246	3,245,977
144	CLSSRM SUPPT NONLICENSE	77,623.00	0	0
145	SALARY-SUB-OTHER LV	133,848.41	97,134	101,188
147	TA SUBSTITUTES	2,214.50	7,700	7,200
150	PHYSICAL THERAPIST	120,367.00	119,697	147,616
151	OCCUPATIONAL THERAPIST	532,330.28	563,635	617,188
152	SPEECH/LANGUAGE PATHOLOGIST	1,560,802.26	1,622,148	1,834,328
154	SCHOOL NURSE	600,741.39	424,707	511,755
155	LICENSED NURSING SERVICES	0	27,792	94,030
156	SOCIAL WORKER	888,336.74	1,123,801	1,194,412
157	PSYCHOLOGIST	882,174.70	888,797	1,060,076
161	CERTIFIED PARAPROFESSIONAL	2,972,780.64	3,178,117	3,890,612
162	CERTIFIED 1 TO 1 PARAPROFESSIO	140,859.97	130,400	112,271
163	FOREIGN LANG INTERPRETER	3,805.02	6,000	6,000
165	SCHOOL COUNSELOR	805,812.53	855,873	923,348
170	SALARY-REGULAR	6,403,704.18	6,685,499	6,719,537
171	SUBS/CASUAL	48	22,500	20,000
174	DAPE & REC SPECIALIST	412,627.71	450,710	458,560
175	CULTURAL LIAISON	485,252.07	504,651	509,132
185	OTHER PAY	2,275,104.51	3,053,373	2,359,909
186	OTHER-SALARY NONLICENSED	1,210,589.61	1,308,835	1,088,593
191	SALARY-SEVERANCE PAY	20,060.72	120,000	120,000
195	SALARY CHARGEBACK	-99,021.00	-105,000	-60,000
	Subtotal Salaries & Wages	**64,938,008.09**	**69,953,497**	**71,698,483**
	% Increase Over Previous Year		**7.7%**	**2.5%**
211	FICA/MEDICARE	4,685,038.98	5,164,201	5,467,593
214	PERA CONTRIBUTION	997,397.93	1,057,903	1,162,506
218	TRA CONTRIBUTION	4,253,804.62	4,504,828	4,896,798
220	MEDICAL IMPLICIT RATE SUBSIDY	-560,414.99	-520,058	-550,802
223	MEDICAL INSURANCE	12,750,870.63	12,626,876	14,218,639
230	LIFE INSURANCE	87,182.55	59,179	64,707
236	DENTAL INSURANCE	430,946.91	425,671	460,959
240	LTD INSURANCE	223,639.53	357,085	385,642
250	TAX SHELTERED ANNUITIES	409,917.17	418,876	423,341
251	HEALTHCARE SAVINGS ACCOUNT	1,168,285.80	1,167,672	1,263,085
270	WORKERS COMPENSATION	511,130.40	558,554	596,535
280	UNEMPLOYMENT COMPENSATION	-25,965.77	240,000	240,000
291	RETIREE INSURANCE BENEFITS	-8,560.72	812	0

Object	Description	2021-22 FY Activity	2022-23 Revised Budget	2023-24 Original Budget
295	BENEFIT CHARGEBACK	-42,213.99	-41,307	-20,500
	Subtotal Employee Benefits	**24,881,059.05**	**26,020,292**	**28,608,503**
	% Increase Over Previous Year		**4.6%**	**9.9%**
303	FED CONTRACT <$25K	236,209.02	418,698	246,854
304	FED CONTRACTS > $25K	726,042.81	1,079,877	929,985
305	PROFESSIONAL FEES	91,501.53	195,221	192,721
306	LICENSED SUBSTITUTE	153,280.05	240,530	636,036
307	NONLICENSED SUBSTITUTE	48,712.39	98,200	97,200
308	FEDERAL TUITION<$25,000	25,000.00	0	0
309	FEDERAL TUITION>$25,000	1,275,000.00	1,200,000	1,200,000
310	SCHOOL RESOURCE OFFICER	210,865.89	143,000	150,000
311	PROF-TECH SERVICE	1,308,425.68	1,080,257	1,178,354
315	DATA PROC CHRGBK	-10,000.00	-28,413	-21,913
320	PHONE/COMMUNICATION SER	80,022.78	78,750	83,000
329	POSTAGE	50,226.91	71,380	67,330
331	WATER & SEWER	172,051.51	159,000	168,800
332	REFUSE	56,404.57	50,000	60,800
334	ELECTRIC	1,415,029.86	1,323,000	1,410,000
335	MAINT CHARGEBACK	-175,000.00	-150,000	-150,000
336	RECYCLING FEES	17,608.86	23,000	21,800
340	PROPERTY INSURANCE	504,477.00	475,000	475,000
350	CONTRACTED REPAIRS	213,417.01	296,911	305,249
357	HEARING INTERP <25K	892.5	8,000	8,000
358	FOREIGN LANG INTERPRETER	108,813.40	78,000	90,000
360	TRANSPORTATION-PUBLI	7,861,817.64	9,524,839	10,799,418
363	SNOW REMOVAL	88,856.69	119,000	121,000
364	STUD FEES & TRAVEL	8,127.47	0	0
365	INTERDEPT. TRANSPORTATION	-283.05	3,320	3,320
366	TRAVEL EXPENSES	12,016.02	46,483	31,425
367	TRAVEL-PROF	109,040.45	142,681	94,225
368	OUT OF STATE TRAVEL	0	5,000	1,700
369	MILEAGE	31,081.08	44,403	43,890
370	RENTALS & LEASES	573,139.19	167,733	170,618
381	PRINTING ADVERTISING	44,859.43	39,500	39,000
385	WKROOM CHARGEBACK	-6,435.47	-12,905	-41,504
390	PAYMTS OTHER SCH DIS	790,296.40	859,080	848,808
392	PAYMTS OUT OF STATE	0	13,000	13,000
393	SPED CONT SERVICES/PUPILS	0	42,000	42,000
394	PAYMTS-OTHER AGENCY	214,369.69	462,092	453,366
396	SPED SAL PRCHD FR OTHER DISTRC	282,699.36	364,000	126,000
397	SPED BENEFITS PRCHD FR DISTRIC	141,325.83	177,600	52,200
398	INTER DEPT SERVICES	102,209.65	364,800	371,000
	Subtotal Contracted Services	**16,762,102.15**	**19,203,037**	**20,318,682**
	% Increase Over Previous Year		**14.6%**	**5.8%**

Three Year General Fund Expenses by Object

Object	Description	2021-22 FY Activity	2022-23 Revised Budget	2023-24 Original Budget
401	GENERAL SUPPLIES	424,843.55	530,916	364,470
402	SUPPLIES-BLDG & GRND	24,454.42	46,945	46,945
403	GENL SUPPLY-POOLS	21,912.78	15,000	20,000
405	SOFTWARE - NON-INSTRUCTIONAL	718,296.79	596,655	623,650
406	INSTRUCTIONAL SOFTWARE	82,936.50	52,000	24,000
407	GRADUATION SUPPLIES	35,484.76	20,000	20,000
410	CUSTODIAL SUPPLIES	329,391.94	249,000	299,000
420	REPAIR SUPPLIES	263,162.37	262,000	265,000
430	INSTR SUPPLIES	580,810.34	506,220	719,554
433	INDIV INSTRUCT MATLS	161,505.53	111,081	93,227
440	BLDG FUEL - OIL	53,765.84	20,000	50,000
441	BLDG FUEL - GAS	779,823.78	798,000	803,000
442	GAS & OIL - VEHICLES	23,271.90	30,000	30,000
450	PURCHASES FOR RESALE	112,441.25	6,400	6,400
455	TECH GEN SUPPLIES NON INSTRUCT	103,329.07	47,500	72,000
456	TECH SUPPLIES INSTRUCTIONAL	126,385.89	77,402	77,778
460	TEXTBOOKS & WORKBOOK	416,997.95	390,202	1,304,654
461	STANDARD TEST	108,026.64	133,750	137,750
465	TECH DEVICE NON INSTRUCTIONAL	1,148.12	6,000	6,000
466	INSTRUCT TECH DEVICES	166,647.15	1,008,500	408,500
470	MEDIA RESOURCES	46,793.17	39,650	34,905
480	AUDIO VISUAL AIDS	1,563.47	3,030	2,200
489	PERIODICAL/NEWSPAPER	10,878.08	8,190	8,675
490	FOOD	47,874.95	37,768	27,890
	Subtotal - Supplies	**4,641,746**	**4,996,209**	**5,445,598**
	% Increase Over Previous Year		**7.6%**	**9.0%**
510	SITE ACQ/IMPROVEMENTS	521,743.61	0	96,000
520	BLDG CONSTRUCTION/ACQUISITION	1,069,816.41	795,000	1,005,000
522	BLDG IMPROVE	297,207.44	0	0
530	OTHER EQUIPMENT PURCHASED	164,110.79	476,804	312,715
533	OTHER SPED EQUIP - INSTRUCTION	5,987.00	0	0
535	LONG TERM LEASES OR FIN PURCHA	708,685.00	0	0
555	TECHNOLOGY EQUIPMENT NON INSTR	463,000.96	395,846	193,000
556	INST TECH HARDWARE	0	5,000	5,000
560	PRINCIPAL TECH-COMPUT LT LEASE	486,180.32	0	0
561	INTEREST LONG-TERM TECH LEASE	12,929.01	0	0
570	PR LT BLDG-LAND LEASE	11,802.52	0	0
571	INT LT BLDG-LAND LEASE	917.48	0	0
580	Prin Cap Lease	35,825.53	0	0
581	Int Cap lease	4,636.19	0	0
589	LONG TERM LEASE TRANSACTIONS	-708,685.00	0	0
	Subtotal Equipment/Capital Improvemer	**3,074,157.26**	**1,672,650.00**	**1,611,715.00**
	% Increase Over Previous Year		**-45.6%**	**-3.6%**

Three Year General Fund Expenses by Object

Object	Description	2021-22 FY Activity	2022-23 Revised Budget	2023-24 Original Budget
730	LOAN PRINCIPAL	0	860,000	0
740	LOAN INTEREST	0	688,700	0
790	OTHER LOAN EXPENSE	1,500.00	0	0
	Subtotal Fixed Costs-Debt Service	**1,500.00**	**1,548,700.00**	**0.00**
	% Increase Over Previous Year		**103146.7%**	**-100.0%**
820	DUES & MEMBERSHIPS	115,566.38	172,364	165,539
891	TRA/PERA Funding	288,597.00	0	0
895	FED/NONPUBLIC ADMIN	0	-6,017	-26,300
896	TAXES	3,863.59	0	0
899	MISC EXPENSES	204.07	0	0
	Subtotal Miscellaneous	**408,231.04**	**166,347**	**139,239**
	% Increase Over Previous Year		**-59.3%**	**-16.3%**
	TOTAL EXPENSES	**114,706,803.83**	**123,560,732.00**	**127,822,220.00**
	% Increase Over Previous Year		**7.7%**	**3.4%**

FOOD SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Food Service Fund for 2023-24.

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 in spring 2023.

Total revenue in the Food Service Fund is expected to decrease by $674,515, based on our estimates of increased participation.

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 ($247,000) 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.

2023-2024
FOOD SERVICE FUND BUDGET

REVENUE

Source	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
21	Revenue From Other Districts	128,466	72,000	-56,466	-44.0%	Agreements with other schools
92	Interest Earnings	0	0	0	0.0%	
99	Miscellaneous Local Revenue	15,339	25,000	9,661	63.0%	
	Subtotal Local Revenue	**143,805**	**97,000**	**-46,805**	**-32.5%**	
300	State Aids & Grants	178,230	1,525,000	1,346,770	755.6%	Repeal of USDA meals program
370	State Grants	0	0	0	0.0%	
	Subtotal State Aids & Grants	**178,230**	**1,525,000**	**1,346,770**	**755.6%**	
400	Federal Aids & Grants	371,228	375,000	3,772	1.0%	USDA waiver repealed
471	Fed School Lunch Program	436,841	800,000	363,159	83.1%	USDA waiver repealed
472	Free & Reduced Lunches	1,014,276	1,700,000	685,724	67.6%	USDA waiver repealed
473	Commodity Cash Rebate Program	3,160	12,000	8,840	279.7%	USDA waiver repealed
474	Commodity Program	271,038	0	-271,038	-100.0%	USDA waiver repealed
475	Spec Federal Milk	685	0	-685	-100.0%	USDA waiver repealed
476	Breakfast Program	410,986	675,000	264,014	64.2%	USDA waiver repealed
477	Cash in lieu of Commodities	26,330	35,000	8,670	32.9%	Varies year to year
479	Summer Food Service Program	761,862	110,265	-651,597	-85.5%	USDA waiver repealed
	Subtotal Federal Aids & Grants	**3,296,406**	**3,707,265**	**410,859**	**12.5%**	
601	Food Sales To Pupils	991,421	0	-991,421	-100.0%	Free School Meals Program
606	Food Sales To Adults	31,038	0	-31,038	-100.0%	Free School Meals Program
608	Spec Function Food Sale	13,850	0	-13,850	-100.0%	Catering
	Subtotal Sales & Transfers	**1,036,309**	**0**	**-1,036,309**	**-100.0%**	
	Food Service Fund Total Revenue	**4,654,750**	**5,329,265**	**674,515**	**14.5%**	

2023-2024
FOOD SERVICE FUND BUDGET

EXPENSES

Object	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
118	Salary-Supervisor	123,174	180,716	57,542	46.7%	Coding reallocation
170	Salary-Regular	1,506,146	1,105,421	-400,725	-26.6%	Coding reallocation
171	Salary-Part Time	84,908	287,968	203,060	239.2%	Adjusted to actual
186	Other-Salary Nonlicensed	109,730	248,190	138,460	126.2%	Coding reallocation
191	Salary-Severance	23,995	0	-23,995	-100.0%	
195	Salary Chargeback	-331,366	0	331,366	-100.0%	
	Subtotal Salaries & Wages	**1,516,587**	**1,822,295**	**305,708**	**20.2%**	
211	FICA/Medicare	134,740	135,243	503	0.4%	Based on salary changes
214	PERA Contribution	133,595	129,388	-4,207	-3.1%	Based on salary changes
220	Medical Implicit Rate	-16,107	-11,562	4,545	-28.2%	Actuarial calculation
223	Medical Insurance	511,502	383,079	-128,423	-25.1%	Employee benefit election
230	Life Insurance	1,986	1,903	-83	-4.2%	Benefit costs
236	Dental Insurance	18,683	15,255	-3,428	-18.3%	Employee benefit election
240	LTD Insurance	4,540	6,830	2,290	50.4%	Benefit costs
250	Tax Sheltered Annuity	7,432	6,401	-1,031	-13.9%	Staffing changes
251	Healthcare Savings Account	9,074	9,125	51	0.6%	Stafing changes
270	Workers' Comp Insurance	83,223	92,875	9,652	11.6%	Benefit costs
295	Benefit Chargeback	-167,593	0	167,593	-100.0%	
	Subtotal Employee Benefits	**721,075**	**768,537**	**47,462**	**6.6%**	
305	Professional Fees	689	0	-689	-100.0%	
311	Consulting Fees	48,413	17,465	-30,948	-63.9%	
315	Data Proc Chrgbk	10,600	0	-10,600	-100.0%	
320	Phone/Communication Srv	445	0	-445	-100.0%	Actuals
329	Postage	2,521	4,250	1,729	68.6%	
332	Refuse	35,548	61,440	25,892	72.8%	Reduced rates
334	Electric	0	0	0	0.0%	
336	Recycling	5,537	9,102	3,565	64.4%	
350	Contracted Repairs	62,838	86,043	23,205	36.9%	Based on actuals
366	Travel Expenses	0	324	324	100.0%	
367	Professional Travel	8,251	9,484	1,233	14.9%	More training via webinar
369	Mileage	2,272	936	-1,336	-58.8%	
370	Rentals & Leases	1,481	1,945	464	31.3%	Based on actuals
381	Printing & Advertising	2,858	0	-2,858	-100.0%	Based on estimates
382	Laundry - Dry Cleaning	9,423	13,006	3,583	38.0%	Based on estimates
385	Workroom Chargeback	274	829	555	202.6%	

2023-2024
FOOD SERVICE FUND BUDGET

Object	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
398	Inter Dept Services	-83,368	-156,395	-73,027	87.6%	Utility costs
	Subtotal Contracted Services	**107,782**	**48,429**	**-59,353**	**-55.1%**	
401	General Supplies	149,382	212,805	63,423	42.5%	
402	Supplies-Bldg & Grnd	12,515	11,119	-1,396	-11.2%	
420	Repair Supplies	610	260	-350	-57.4%	
441	Bldg Fuel - Gas	0	0	0	0.0%	
490	Food	1,426,385	1,837,973	411,588	28.9%	
491	Commodities	271,038	0	-271,038	-100.0%	
495	Milk	269,415	156,958	-112,457	-41.7%	
	Subtotal Supplies	**2,129,345**	**2,219,115**	**89,770**	**4.2%**	
530	Equipment Purchased	133,144	708,007	574,863	431.8%	Equipment replacement
555	Technology Equipment	5,102	1,198	-3,904	-76.5%	
	Subtotal Equipment/Capital Improvem	**138,246**	**709,205**	**570,959**	**413.0%**	
820	Dues & Memberships	7,860	9,299	1,439	18.3%	Based on actuals
	Subtotal Miscellaneous	**7,860**	**9,299**	**1,439**	**18.3%**	
	FOOD SERVICE FUND TOTAL EXPENSES	**4,620,895**	**5,576,880**	**955,985**	**20.7%**	

COMMUNITY SERVICE FUND

The information that follows is a summary of budgeted revenue and expenses for the Community Service Fund for 2023-2024.

There is a projected decrease of $175,000 in revenues for next year due to the expiration of some COVID-related funds. Expenses will increase by $101,000 while continuing to provide services and programs to community members of all ages.

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

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

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

The Community Service Fund is self-supporting, and expenses are adjusted to meet anticipated revenues. Adjustments are made as necessary during the year to adjust to changes in participation. The fund balance is projected to increase by $41,504 in 2023-2024. The Community Education fund balance is expected to be $2,079,257 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.

2023-2024 COMMUNITY SERVICE BUDGET

REVENUE

Source	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
1	Maintenance Levy	1,105,926	1,106,748	822	0.1%	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	1,201,033	1,070,343	-130,690	-10.9%	Collaboratives
22	Misc Other ISD Rev (ABE)	0	0	0	0.0%	
50	Fees From Patrons	3,296,692	3,601,928	305,236	9.3%	Increase in programming
93	Rent Of School Facility	45,000	48,000	3,000	6.7%	Increase in activities
96	Gifts And Bequests	52,150	48,150	-4,000	-7.7%	Varies year to year
99	Misc Local Revenue	858,403	494,025	-364,378	-42.4%	Grants end 6/30/2023
	Subtotal Local & Property Taxes	**6,559,204**	**6,369,194**	**-190,010**	**-2.9%**	
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	784,204	821,869	37,665	4.8%	Per MDE
301	Nonpublic State Aid	434,397	462,839	28,442	6.5%	Per MDE
370	Misc Grants - MDE	25,000	25,000	0	0.0%	Varies year to year
	Subtotal State Aids & Grants	**1,243,601**	**1,309,708**	**66,107**	**5.3%**	
400	Federal Aids & Grants	644,936	593,102	-51,834	-8.0%	Varies year to year
405	Sub Grant From Fed Funds	111,402	96,919	-14,483	-13.0%	Varies year to year
499	Misc Fed Aid thru State	0	0	0	0.0%	
	Subtotal Federal Aids & Grants	**756,338**	**690,021**	**-66,317**	**-8.8%**	
606	Food Sales To Adults	50,000	60,000	10,000	20.0%	Varies year to year
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	10,000	15,000	5,000	50.0%	Varies year to year
624	Sale of equipment	0	0	0	0.0%	
	Subtotal Sales & Transfers	**60,000**	**75,000**	**15,000**	**25.0%**	
	COMMUNITY SERVICE FUND REVENUE	**8,619,143**	**8,443,923**	**-175,220**	**-2.0%**	

2023-2024 COMMUNITY SERVICE BUDGET

EXPENSES BY OBJECT

Object	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
110	Salary-Administration	157,000	156,858	-142	-0.1%	Salaries and benefits
118	Salary-Supervisor	457,854	444,019	-13,835	-3.0%	Salaries and benefits
120	ECFE/Schl Readiness Supervision	380,866	423,842	42,976	11.3%	Salaries and benefits
140	Salary-Licensed	481,430	492,561	11,131	2.3%	Salaries and benefits
141	Salary-Instr. Aide	1,293,823	1,440,015	146,192	11.3%	Salaries and benefits
145	Substitute Teachers	4,000	5,000	1,000	25.0%	Varies year to year
154	School Nurse	26,322	51,315	24,993	95.0%	Non-public schools
155	Licensed Nursing Services	23,780	0	-23,780	-100.0%	Non-public schools
165	School Counselor	88,000	88,797	797	0.9%	Non-public schools
170	Salary-Regular	473,696	492,681	18,985	4.0%	Salaries and benefits
185	Other Pay	295,393	257,220	-38,173	-12.9%	Preliminary estimate
186	Other-Salary Nonlicensed	1,197,873	1,099,829	-98,044	-8.2%	Preliminary estimate
	Subtotal Salaries & Wages	**4,880,037**	**4,952,137**	**72,100**	**1.5%**	
211	FICA/Medicare	363,809	378,841	15,032	4.1%	Salaries/benefits
214	PERA Contribution	228,450	236,499	8,049	3.5%	Salaries/benefits
218	TRA Contribution	146,316	157,400	11,084	7.6%	Salaries/benefits
220	Medical Implicit Cost Offset	-18,404	0	18,404		Actuarial calculation
223	Medical Insurance	714,474	799,546	85,072	11.9%	Employee benefit election
230	Life Insurance	4,228	4,207	-21	-0.5%	Salaries/benefits
236	Dental Insuance	33,554	33,949	395	1.2%	Salaries/benefits
240	LTD Insurance	20,070	21,787	1,717	8.6%	Salaries/benefits
250	Tax Sheltered Annuity	18,505	16,777	-1,728	-9.3%	Employee benefit election
251	Healthcare Savings Account	24,857	26,763	1,906	7.7%	Salaries/benefits
270	Workers Compensation	29,055	30,209	1,154	4.0%	Salaries/benefits
	Subtotal Employee Benefits	**1,564,914**	**1,705,978**	**141,064**	**9.0%**	
303	Fed Contract Under 25k	48,000	48,800	800	1.7%	
304	Fed Sub > $25k	0	0	0		
305	Professional Fees	121,340	106,316	-15,024	-12.4%	Preliminary estimate
311	Consulting Fees	477,832	415,483	-62,349	-13.0%	Preliminary estimate
320	Phone/Communication Srv	2,360	1,100	-1,260	-53.4%	Preliminary estimate

2023-2024 COMMUNITY SERVICE BUDGET

Object	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
329	Postage	6,985	10,135	3,150	45.1%	Preliminary estimate
330	Utility Services	1,500	1,000	-500	-33.3%	Preliminary estimate
335	Maint Chargeback	150,000	200,000	50,000	33.3%	Preliminary estimate
340	Property Insurance	3,300	3,300	0	0.0%	
350	Contracted Repairs	4,200	4,300	100	2.4%	Preliminary estimate
360	Public Transportation	197,317	170,192	-27,125	-13.7%	Preliminary estimate
367	Professional Travel	24,948	52,292	27,344	109.6%	Preliminary estimate
369	Mileage	19,308	14,375	-4,933	-25.5%	Preliminary estimate
370	Rentals & Leases	6,840	6,767	-73	-1.1%	Preliminary estimate
381	Printing & Advertising	37,850	50,436	12,586	33.3%	Increase outreach
385	Wkroom Chargeback	10,317	9,290	-1,027	-10.0%	Preliminary estimate
391	Reimburse Other ISDs	181,648	171,375	-10,273	-5.7%	Collaboratives
394	Pymnts--Other Agency	46,500	46,500	0	0.0%	Collaboratives
398	Interdept Chargeback	27,147	-49,455	-76,602	-282.2%	Preliminary estimate
	Subtotal Contracted Services	**1,367,392**	**1,262,206**	**-105,186**	**-7.7%**	
401	General Supplies	166,472	151,878	-14,594	-8.8%	Preliminary estimate
406	Instructional Software	500	1,500	1,000	200.0%	Preliminary estimate
430	Instr Supplies	26,251	22,048	-4,203	-16.0%	Preliminary estimate
460	Textbooks	127,738	153,582	25,844	20.2%	Preliminary estimate
489	Periodical/Newspaper	1,400	1,450	50	3.6%	Preliminary estimate
490	Food	44,482	39,650	-4,832	-10.9%	Preliminary estimate
	Subtotal Supplies	**366,843**	**370,108**	**3,265**	**0.9%**	
530	Equipment Purchased	48,444	40,400	-8,044	-16.6%	Varies year to year
555	Technology Equipment	41,907	40,000	-1,907	-4.6%	Varies year to year
	Subtotal Equipment	**90,351**	**80,400**	**-9,951**	**-11.0%**	
820	Dues & Memberships	10,450	9,550	-900	-8.6%	Preliminary estimate
895	Fed/Nonpublic Admin	20,686	22,040	1,354	6.5%	Preliminary estimate
	Subtotal Miscellaneous	**31,136**	**31,590**	**454**	**1.5%**	
	COMMUNITY SERVICE FUND EXPENSES	**8,300,673**	**8,402,419**	**101,746**	**1.2%**	

2023-2024 COMMUNITY SERVICE BUDGET

EXPENSES BY PROGRAM

Program	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
501	Advisory Council	600	0	-600	-100.0%	Change in meeting format
502	Comm Ed Administration	297,933	342,076	44,143	14.8%	Coding changes
503	Adult Enrichment	317,327	339,922	22,595	7.1%	Increase in programming
505	Facility Use Scheduling	44,703	47,794	3,091	6.9%	Increase in activities
506	Senior Program	291,322	310,912	19,590	6.7%	Increase in programming
507	Youth Enrichment	113,105	179,422	66,317	58.6%	Increase in programming
508	Aquatics	121,037	134,878	13,841	11.4%	Increase in programming
510	Adults With Disabilities	10,002	10,266	264	2.6%	
511	Community Events	23,764	22,250	-1,514	-6.4%	
514	21st Century Lrn Comm Grant	610,852	593,102	-17,750	-2.9%	Grant renewal
520	Adult Learning - Comm Serv	1,518,450	1,272,493	-245,957	-16.2%	ABE
521	Alternative H S (Summer)	0	0	0	0.0%	
570	School Age Child Care	2,643,855	2,736,491	92,636	3.5%	
580	Early Child Family Education	505,470	557,662	52,192	10.3%	Increase in programming
581	Pre-Kindergarten Pathways	165,890	169,650	3,760	2.3%	
582	School Readiness	790,064	819,424	29,360	3.7%	
583	Early Chldhood Screening	36,223	35,998	-225	-0.6%	
585	Youth Development	62,886	96,813	33,927	54.0%	Coding changes
590	Comm Ser-Other Services	156,216	184,049	27,833	17.8%	
595	Suburb Ramsey Family Collaborative	305,000	262,000	-43,000	-14.1%	Collaboratives
710	Nonpublic Guidance	172,571	150,310	-22,261	-12.9%	Based on state alloc
720	Nonpublic Health	113,403	136,907	23,504	20.7%	Based on state alloc
	COMMUNITY SERVICE FUND EXPENSES	**8,300,673**	**8,402,419**	**101,746**	**1.2%**	

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 2023-2024.

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

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

It was determined that the most effective way to address these physical facility needs was to utilize the Long-term Facilities Maintenance Revenue Program (LTFM), investing $11,000,000, annually over a ten year period. One million of the annual levy is used to maintain our health and safety programs and complete routine deferred maintenance and is therefore reported under the general fund. The board reduced the annual levy by an additional $1.5 million in order to offset an annual levy to pay for the added cost of the new Aŋpétu 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.

2023-2024 LTFM CONSTRUCTION BUDGET

REVENUE

Source	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
1	LEVY	0	2,842,883	2,842,883	100.0%	
92	INTEREST ON INVESTMENTS	22,000	0	-22,000	-100.0%	
631	SALE OF BONDS	0	12,000,000	12,000,000	100.0%	
	DEBT REDEMPTION FUND	**22,000**	**14,842,883**	**14,820,883**	67367.7%	

EXPENSES

Object	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
305	PROFESSIONAL FEES	1,000,000	1,000,000	0	0.0%	
306	A&E FEE & REIMBURSABLE	0	0	0	0.0%	
311	CONSULTING FEES	0	0	0	0.0%	
522	BLDG IMPROVEMENTS	8,250,000	8,000,000	-250,000	-3.0%	
	DEBT REDEMPTION FUND	**9,250,000**	**9,000,000**	**-250,000**	-2.7%	

CONSTRUCTION FUND

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

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

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

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

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

2023-2024 BOND CONSTRUCTION BUDGET

REVENUE

Source	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
92	Interest Earnings	8,000	1,000	-7,000	-87.5%	Int on Bond Funds
	BOND CONSTRUCTION FUND	**8,000**	**1,000**	**-7,000**	-87.5%	

EXPENSES

Object	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
305	MISC EXP, MOVING, STORAGE	0	25,000	25,000	100.0%	
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	2,800,000	0	-2,800,000	-100.0%	Complete project
522	TESTING & SPECIAL INSPECT.	0	0	0	0.0%	
524	BLDG PERMIT/PLAN REVIEW	0	0	0	0.0%	
530	FURN,FIXTURES, EQUIP	0	0	0	0.0%	
555	TECH EQUIP AND CABLING	0	0	0	0.0%	
790	BOND INSURANCE COSTS	0	0	0	0.0%	
	BOND CONSTRUCTION FUND	**2,800,000**	**25,000**	**-2,775,000**	-99.1%	

DEBT SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Debt Redemption Fund for 2023-2024.

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

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

The other two debt issuances were for the sale of LTFM bonds in 2018,2020 and 2022. This provided a funding mechanism to address our LTFM needs and spread the cost over several years.

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

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

2023-2024 DEBT SERVICE BUDGET

REVENUE

Source	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
1	Maintenance Levy	12,764,581	13,852,892	1,088,311	8.5%	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	**12,764,581**	**13,852,892**	**1,088,311**	8.5%	

EXPENSES

Object	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
710	Bond Redemption or Princial	4,700,000	5,503,693	803,693	17.1%	Voter approved bond
720	Bond Interest	5,941,858	8,270,400	2,328,542	39.2%	Voter approved bond
790	Other Debt Service Expense	10,000	5,000	-5,000	-50.0%	Voter approved bond
	DEBT REDEMPTION FUND	**10,651,858**	**13,779,093**	**3,127,235**	29.4%	

OPEB DEBT FUND

This section is a summary of budgeted revenue and expenses for the OPEB Debt Fund for 2023-2024.

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.

2023-2024 OPEB DEBT FUND BUDGET

REVENUE

Source	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
1	Maintenance Levy	1,214,245	1,780,074	565,829	46.6%	Bond Refunding 2017
2	Mobile Home Tax	0	0	0	0.0%	
9	Fiscal Disparities	0	0	0	0.0%	
15	Interest on Levy Payment	0	0	0	0.0%	
	TOTAL OPEB BOND DEBT REVENUE	**1,214,245**	**1,780,074**	**565,829**	**46.6%**	

EXPENSES

Object	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
710	Bond Redemption - Principal	690,000	1,245,000	555,000	80.4%	Bond Refunding 2017
720	Bond Interest	491,163	474,775	-16,388	-3.3%	Bond Refunding 2017
790	Other Loan Expense	500	1,000	500	100.0%	
	TOTAL OPEB BOND DEBT EXPENSES	**1,181,663**	**1,720,775**	**539,112**	**45.6%**	

OPEB TRUST FUND

This section is a summary of budgeted revenue and expenses for the OPEB Trust Fund for 2023-2024.

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 2023-24 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

2023-2024 OPEB TRUST FUND BUDGET

REVENUE

Source	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
92	Interest Earnings	32,000	1,000	-31,000	-96.9%	Principal investment amount is being drawn down
	TOTAL REVENUE	**32,000**	**1,000**	**-31,000**	**-96.9%**	

EXPENSES

Object	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
223	Medical Insurance	825,000	743,000	-82,000	-9.9%	Estimate cost of retiree insurance & implicit rate subsidy
251	Healthcare Savings Account	70,000	70,000	0	0.0%	
	TOTAL EXPENSES	**895,000**	**813,000**	**-82,000**	**-9.2%**	

INSURANCE FUND

This section is a summary of budgeted revenue and expenses for the Insurance Fund for 2023-2024.

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 eight years straight, rates will remain the same. We are budgeted to end 2022-2024 with a reserve of $546,439, a decrease of approximately $17,000 from the current year. Reserves are considered adequate when they equal two to three months' average claims. In our case, that target is currently $210,000 to $230,000. Adequate reserves allow us to keep premiums from rising as costs increase.

2023-2024 SELF-INSURED INSURANCE FUND BUDGET

REVENUE

Source	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
99	Miscellaneous Local Revenue	1,010,000	1,001,864	-8,136	-0.8%	Premium contributions
	SELF-INSURANCE FUND	**1,010,000**	**1,001,864**	**-8,136**	-0.8%	

EXPENSES

Object	Description	2022-23 Revised Budget	2023-24 Preliminary Budget	$ Difference	% Difference	Reason
235	Dental Expense	1,032,000	962,000	-70,000	-6.8%	Projected claims
311	Professional-Technical Expense	55,000	57,000	2,000	3.6%	Admin Fees
	SELF-INSURANCE FUND	**1,087,000**	**1,019,000**	**-68,000**	-6.3%	

ROSEVILLE AREA SCHOOLS
2023-2024 PRELIMINARY BUDGET

	2022-2023 Revised Budget	2023-2024 Proposed Budget	Budget Increase/ (Decrease)
GENERAL FUND			
Revenue	$130,365,248	$ 129,701,056	($664,192)
Expense	$123,560,732	$127,822,220	$4,261,488
Difference	**$6,804,516**	**$1,878,836**	
FOOD SERVICE FUND			
Revenue	$4,654,750	$5,329,265	$674,515
Expense	$4,620,895	$5,576,880	$955,985
Difference	**$33,855**	**($247,615)**	
COMMUNITY SERVICE FUND			
Revenue	$8,619,143	$8,443,923	($175,220)
Expense	$8,300,673	$8,402,419	$101,746
Difference	**$318,470**	**$41,504**	
CONSTRUCTION FUND (FD 06 LTFM)			
Revenue	$22,000	$14,842,883	$14,820,883
Expense	$9,250,000	$9,000,000	($250,000)
Difference	**($9,228,000)**	**$5,842,883**	
CONSTRUCTION FUND (Bond Construction)			
Revenue	$8,000	$1,000	($7,000)
Expense	$2,800,000	$25,000	($2,775,000)
Difference	**($2,792,000)**	**($24,000)**	
DEBT SERVICE FUND			
Revenue	$12,764,581	$13,852,892	$1,088,311
Expense	$10,651,858	$13,779,093	$3,127,235
Difference	**$2,112,723**	**$73,799**	
OPEB DEBT FUND			
Revenue	$1,214,245	$1,780,074	$565,829
Expense	$1,181,663	$1,720,775	$539,112
Difference	**$32,582**	**$59,299**	
SCHOLARSHIP FUND			
Revenue	$10,000	$10,000	$0
Expense	$10,000	$10,000	$0
Difference	**$0**	**$0**	
OPEB TRUST FUND			
Revenue	$32,000	$1,000	($31,000)
Expense	$895,000	$813,000	($82,000)
Difference	**($863,000)**	**($812,000)**	
INSURANCE FUND			
Revenue	$1,010,000	$1,001,864	($8,136)
Expense	$1,087,000	$1,019,000	($68,000)
Difference	**($77,000)**	**($17,136)**	
Revenue, All Funds	**$ 158,699,967**	**$ 174,963,957**	**$ 16,263,990**
Expenses, All Funds	**$ 162,357,821**	**$ 168,168,387**	**$ 5,810,566**

ROSEVILLE AREA SCHOOLS
Budget Summary - Proposed Projections
2023 - 2024

	Estimated Fund Balance June 30, 2023	2023-2024 Proposed Revenue	2023-2024 Proposed Expenditures	Revenue Excess/(Deficit) Over Expenses	Estimated Fund Balance June 30, 2022	
General Fund						
Unassigned Fund Balance	$ 5,854,608	$ 112,509,764	$ 110,919,306	$ 1,590,458	$ 7,445,066	
	$ 5,854,608				**$ 7,445,066**	**6.7%**
Nonspendable (Inventories & Prepaid)	**$ 395,436**				**$ 395,436**	
					$ 7,840,502	
Restricted for:						
Staff Development	$ -	$ 1,134,971	$ 1,134,971	$ -	$ -	
Compensatory Ed	$ -	$ 9,661,466	$ 9,661,466	$ -	$ -	
Learning & Development	$ -	$ 1,681,293	$ 1,681,293	$ -	$ -	
Gifted and Talented	$ -	$ 103,353	$ 103,353	$ -	$ -	
School Safety	$ -	$ 386,948	$ 386,948	$ -	$ -	
Operating Capital	$ 778,506	$ 2,446,630	$ 2,434,883	$ 11,747	$ 790,253	
Long-term Facilities Maintenance (LTFM)	$ (93,573)	$ 1,776,631	$ 1,500,000	$ 276,631	$ 183,058	
Subtotal, Restricted	**$ 684,933**	**$ 17,191,292**	**$ 16,902,914**	**$ 288,378**	**$ 973,311**	
Total, General Fund	**$ 6,934,977**	**$ 129,701,056**	**$ 127,822,220**	**$ 1,878,836**	**$ 8,813,813**	
Food Service Fund	$ 3,504,684	$ 5,329,265	$ 5,576,880	$ (247,615)	$ 3,257,069	
Community Service Fund	$ 2,037,753	$ 8,443,923	$ 8,402,419	$ 41,504	$ 2,079,257	
Construction Fund (FD 06 LTFM)	$ 4,874,638	$ 14,842,883	$ 9,000,000	$ 5,842,883	$ 10,717,521	
Construction Fund (Bond Construction)	$ 9,385,195	$ 1,000	$ 25,000	$ (24,000)	$ 9,361,195	
Debt Service Fund	$ 4,461,698	$ 13,852,892	$ 13,779,093	$ 73,799	$ 4,535,497	
OPEB Debt Fund	$ 227,106	$ 1,780,074	$ 1,720,775	$ 59,299	$ 286,405	
Scholarship Fund	$ 37,619	$ 10,000	$ 10,000	$ -	$ 37,619	
OPEB Trust Fund	$ 5,412,358	$ 1,000	$ 813,000	$ (812,000)	$ 4,600,358	
Insurance Fund	$ 563,575	$ 1,001,864	$ 1,019,000	$ (17,136)	$ 546,439	
Total, All Funds	**$ 37,439,603**	**$ 174,963,957**	**$ 168,168,387**	**$ 6,795,570**	**$ 44,235,173**	