Roseville
Area Schools

Excellence, Innovation & Equity in All We Do

PROPOSED BUDGET
ALL FUNDS
2026 - 2027

June 23, 2026

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Roseville Area Schools
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June 23, 2026

PROPOSED BUDGET

ALL FUNDS

2026-2027

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 Dual Language Spanish 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 Harambee Elementary, with a focus on Environmental Science. 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 over 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 2026, 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. We continue to see a decline in enrollment at the elementary level. As a result, the district is projecting 6,948 average daily membership in FY 2027, a decrease of 158 students compared to current year enrollment projections.

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
- Birth rates and 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, 2026, to be $12,206,973 or 8.9 percent of total General Fund Operating Account expenditures. Preliminary budget projections for fiscal year 2026-2027 estimate deficit spending, and a year-end unassigned fund balance of $8,247,461 or 6.5%.

Respectfully submitted,

Shari Thompson	*Denise Mickle*	*Kathy Englund*
Shari Thompson	Denise Mickle	Kathy Englund
Director of Business Services	Controller	District Accountant

ROSEVILLE AREA SCHOOLS
PROPOSED GENERAL FUND BUDGET PARAMETERS
2026-2027 as of January 2026

The district is in the process of preparing its 2026-2027 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 planning to present a preliminary 2026-2027 budget which may result in an operating unassigned general fund deficit, resulting in a decrease in fund balance in the 2026-27 fiscal year. However, the impact to the unassigned fund balance will fall within the Board fund balance policy and maintain the financial stability the unassigned fund balance provides for the future.

Finance/Revenue Parameters

The per-pupil basic general education formula allowance is currently $7,481. MN Statute states the formula will be increased by an estimated 2.69% or $202, for a total basic formula allowance of $7,683 in 2026-2027.

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 $2,093 per APU in operating levy. In addition, the district will continue to receive $724 per APU in Local Option Revenue.

Effective in 2026-2027, the district will receive $6,000,000 annually in capital projects levy funds. These funds will be used to support the safety and technology needs of the district. As a result, some existing current unassigned general fund expenses will be recategorized and moved to the operating capital budget.

Levy revenue will be based on the 2025 Pay 2026-27 Certified Levy.

Compensatory revenue is uncertain at this point as a result of the shift to calculating revenue based only on direct meal certifications. Currently there is a legislative task force studying this. We are projecting a slight $70,000 decrease, for a total of approximately $9,000,000 for preliminary budgeting purposes and will continue to monitor this during the legislative session.

Enrollment Parameters

Enrollment will be projected using February 1, 2026, enrollment. Early estimates indicate a slight decline in enrollment at the elementary level. Enrollment projections are further complicated by the uncertainty resulting from the ICE activity and its impact on families in the community. 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

Student support resources added during the pandemic, including those for social emotional learning and mental health supports, are being 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.

As previously stated under revenues, some existing expenses related to technology and safety will be reclassified from the unassigned operating fund to the operating capital fund within the general fund, due to the passage of the capital projects levy in fall 2025.

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). Transportation costs are estimated to increase by 5%.

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 2026 tax levy, which occurred on December 9, 2025. The board also provides guidance and input to the budget development process by approving the 2025-26 revised budget, the 2026-27 proposed budget timeline, and discussion of these preliminary 2026-27 budget assumptions. 2026-27 budget updates will continue to be provided as needed at board meetings until the Board adopts the Preliminary 2026-27 Budget on June 23, 2026.

Finance Advisory Committee – Committee membership includes community residents, the director of business services, superintendent, and 3 board members, including the 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.

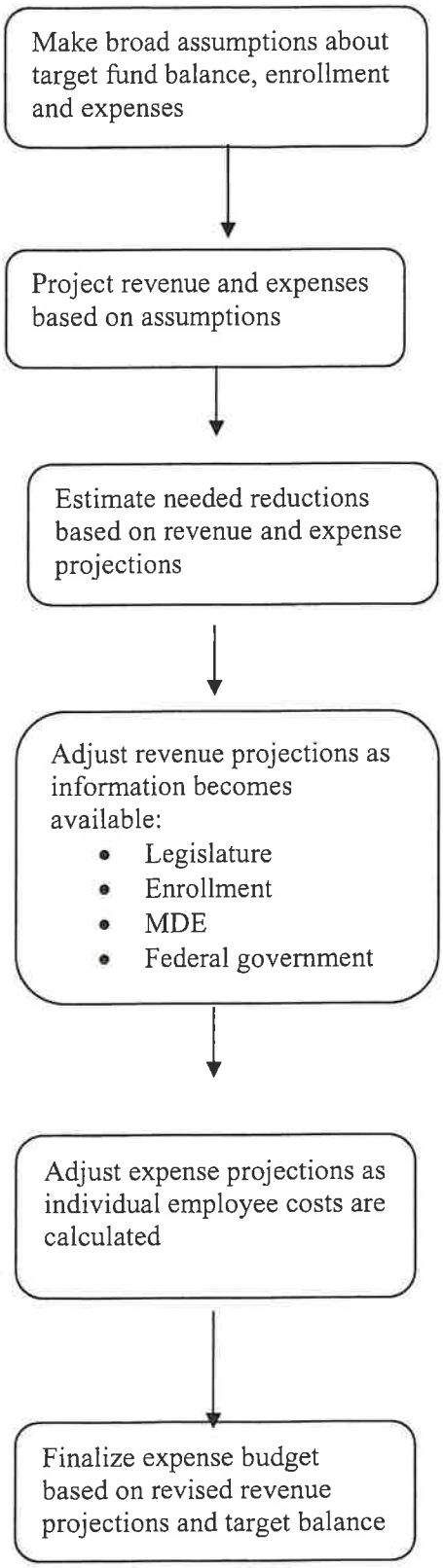
District Leadership - This group meets regularly and budget development is included on agendas.

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 26, 2026 in the Fairview Room at Aŋpétu Téča Education Center. This meeting will seek feedback in assessing budget recommendations.

BUDGET FLOWCHART



Roseville Area Schools – ISD 623
2026-2027 Proposed Budget Planning Timeline

Date	Budget Event	Action
June 2025	2025-2026 Budget Approved	Board Approval
September 25, 2025	Preliminary Levy set (Payable 2026; 2026-27 Revenue)	Board Approval
December 9, 2025	Final Levy set (Payable 2025; 2026-27 Revenue)	Board Approval
January 26, 2026	Cabinet review of 2026-2027 budget timeline and parameters.	Cabinet
January 27, 2026	Approve 2026-2027 budget timeline and parameters.	Board Approval
February 10, 2026	Approve 2025-2026 mid-year budget revisions	Board Approval
February 18, 2026	Finance Advisory Committee – revised current year budget, 2026-2027 budget parameters and timeline	Finance Advisory Committee
March - April	Update the School Board on budget development as needed	Administrative report to School Board
May 12, 2026	Budget update (as needed)	School Board
May 13, 2026	Finance Advisory Council – budget review	Finance Advisory Committee
May 26, 2026	Prior to the regular School Board meeting, the district holds a public hearing to share the 2026-2027 DRAFT general fund budget and collect any public comment	Administrative report to the public
June 23, 2026	School Board formally adopts 2026-2027 Budget	Board Approval

Projected Enrollment Used to Calculate Preliminary General Education Revenue for 2026-2027

	Enrollment Projections 12-1	LEP	SRP PRE-K	ECSE	All Day K	1	2	3	4	5	6	7	8	9	10	11	12	Total
69	High School	223												565	600	536	541	2,242
70	Middle School	112										450	426					876
73	Parkview	86			64	65	73	74	81	93	86	89	90					715
615	FAHS	8													3	30	35	68
721	Brimhall	92			57	84	71	90	75	76	62							515
722	Central Park	132			46	48	49	53	57	79	56							388
723	Edgerton	153			44	49	44	49	61	60	63							370
525	Harambee	62	19		44	47	30	45	40	30	40							295
724	Falcon Heights	39			50	57	55	57	79	59	62							419
728	Little Canada	206			71	77	72	81	86	90	90							567
731	E D Williams	74			44	63	55	59	85	56	74							436
	Subtotal	**1187**	**19**	**0**	**420**	**490**	**449**	**508**	**564**	**543**	**533**	**539**	**516**	**565**	**603**	**566**	**576**	6,891
	LESS ATTRITION											**-6**	**-5**	**-9**	**-14**	**-15**	**-15**	**(64)**
	LESS PSEO															**-10**	**-20**	**(30)**
																		-
732	Fairview Program	0	19	70														89
32	Adult HS																12	12
6	**Served ISD 623**	**1187**	**38**	**70**	**420**	**490**	**449**	**508**	**564**	**543**	**533**	**533**	**511**	**556**	**589**	**541**	**553**	**6898**
								1447			**1640**						**3283**	
	Tuition Students - est.			1	1	0	0	4	3	2	3	2	3	2	2	2	25	50.00
	Total Tuitioned Out	0		1	1	0	0	4	3	2	3	2	3	2	2	2	25	50.00
	TOTAL	**1187**	**38**	**71**	**421**	**490**	**449**	**512**	**567**	**545**	**536**	**535**	**514**	**558**	**591**	**543**	**578**	**6,948.00**
								1451			**1648**						**3319**	
	EXTENDED TIME																	
72	**Adult HS Extended Time**													**6**	**10**	**17**	**16**	**49.00**
611	**Elem.Tgtd Services**				**1**	**2**	**8**	**9**	**7**	**5**	**5**							**37.00**
615	**FAHS**																	-
612	**Middle Tgtd**											**16**	**9**					**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**

Final December 9, 2025

2025 PAY 2026 PROPOSED LEVY

GENERAL FUND

Source	Aid	Levy	Levy Adjustments	Maximum 2025 Pay 2026 Levy	Proposed Decrease	Proposed 2025 Pay 2026 Levy	Approved 2024 Pay 2025 Levy	$ Change 2025 Proposed vs. 2024 Approved	% Change 2025 Proposed vs. 2024 Approved
Abatements			$ 773,860.50	$ 773,860.50		$ 773,860.50	$ 975,808.74	$ (201,948.24)	-20.70%
Alternative Teacher Compensation	$	658,612.50	$ (11,891.88)	$ 646,720.62	$ -	$ 646,720.62	$ 628,489.25	$ 18,231.37	2.90%
Long Term Facilities	$	4,580,734.47	$ 4,549.32	$ 4,585,283.79		$ 4,585,283.79	$ 2,442,387.85	$ 2,142,895.94	87.74%
Building Leases	$	1,669,372.80	$ (19,397.68)	$ 1,649,975.12	$ -	$ 1,649,975.12	$ 1,614,832.14	$ 35,142.98	2.18%
Bldg Leases - Intermediate	$	511,836.00		$ 511,836.00	$ -	$ 511,836.00	$ 516,513.00	$ (4,677.00)	-0.91%
Career & Technical	$	474,121.57	$ (34,597.42)	$ 439,524.15	$ -	$ 439,524.15	$ 440,556.28	$ (1,032.13)	-0.23%
Equity Levy	$	617,254.52	$ (27,259.80)	$ 589,994.72	$ -	$ 589,994.72	$ 614,944.00	$ (24,949.28)	-4.06%
Location Equity Levy	$	5,696,873.37	$ (90,970.33)	$ 5,605,903.04	$ -	$ 5,605,903.04	$ 5,646,780.08	$ (40,877.04)	-0.72%
Achievement & Integration	$	518,497.76	$ (9,228.28)	$ 509,269.48	$ -	$ 509,269.48	$ 525,066.70	$ (15,797.22)	-3.01%
Operating Capital	$	1,095,388.12	$ 4,194.50	$ 1,099,582.62	$ -	$ 1,099,582.62	$ 1,117,301.90	$ (17,719.28)	-1.59%
Reemployment Levy	$	75,000.00	$ (55,077.39)	$ 19,922.61	$ -	$ 19,922.61	$ 53,747.50	$ (33,824.89)	-62.93%
Safe Schools Levy	$	283,478.40	$ (3,133.44)	$ 280,344.96	$ -	$ 280,344.96	$ 269,884.80	$ 10,460.16	3.88%
Safe Schools Intermediate	$	118,116.00	$ (1,305.60)	$ 116,810.40	$ -	$ 116,810.40	$ 112,452.00	$ 4,358.40	3.88%
TIF Adjustment			$ (106,822.11)	$ (106,822.11)	$ -	$ (106,822.11)	$ -	$ (106,822.11)	
Transition Levy	$	189,536.80	$ (3,163.76)	$ 186,373.04	$ -	$ 186,373.04	$ 187,732.04	$ (1,359.00)	0.72%
Voter Approved Referendum	$	16,481,197.94	$ (132,294.18)	$ 16,348,903.76	$ -	$ 16,348,903.76	$ 15,896,857.88	$ 452,045.88	2.84%
Voter Approved Capital Projects	$	6,000,000.00	$ -	$ 6,000,000.00	$ -	$ 6,000,000.00	$ -	$ 6,000,000.00	#DIV/0!
Total, General Fund:	**$**	**38,970,020.25**	**$ 287,462.45**	**$ 39,257,482.70**	**$ -**	**$ 39,257,482.70**	**$ 31,043,354.16**	**$ 8,214,128.54**	**26.46%**

COMMUNITY SERVICE FUND

Source	Aid	Levy	Levy Adjustments	Maximum 2025 Pay 2026 Levy	Proposed Decrease	Proposed 2025 Pay 2026 Levy	Approved 2024 Pay 2025 Levy	$ Change 2025 Proposed vs. 2024 Approved	% Change 2025 Proposed vs. 2024 Approved
Basic Revenue	$	341,562.48		$ 341,562.48	$ -	$ 341,562.48	$ 369,839.76	$ (28,277.28)	-7.65%
Early Childhood	$	193,382.46	$ (22,217.64)	$ 171,164.82	$ -	$ 171,164.82	$ 224,049.66	$ (52,884.84)	-23.60%
Home Visiting	$	7,162.66	$ 323.11	$ 7,485.77	$ -	$ 7,485.77	$ 7,716.67	$ (230.90)	-2.99%
School Age Child Care	$	485,000.00	$ 116.67	$ 485,116.67	$ -	$ 485,116.67	$ 491,779.44	$ (6,662.77)	-1.35%
Abatements			$ 26,594.27	$ 26,594.27		$ 26,594.27	$ 34,271.38	$ (7,677.11)	-22.40%
Total, Community Service Fund:	**$**	**1,027,107.60**	**$ 4,816.41**	**$ 1,031,924.01**	**$ -**	**$ 1,031,924.01**	**$ 1,127,656.91**	**$ (95,732.90)**	**-8.49%**

Final December 9, 2025

2025 PAY 2026 PROPOSED LEVY

DEBT SERVICE FUND

Source	Aid	Levy	Levy Adjustments	Maximum 2025 Pay 2026 Levy	Proposed Decrease	Proposed 2025 Pay 2026 Levy	Approved 2024 Pay 2025 Levy	$ Change 2025 Proposed vs. 2024 Approved	% Change 2025 Proposed vs. 2024 Approved
Voter Approved Debt Service Levy	$	8,864,625.00		$ 8,864,625.00	$ -	$ 8,864,625.00	$ 10,934,987.65	$ (2,070,362.65)	-18.93%
LTFM Debt Service	$	5,824,947.77	$ (12.32)	$ 5,824,935.45	$ -	$ 5,824,935.45	$ 3,737,298.65	$ 2,087,636.80	
Intermediate Debt Service				$ -	$ -	$ -	$ -	$ -	0.00%
Abatements			$ 331,034.14	$ 331,034.14		$ 331,034.14	$ 462,797.78	$ (131,763.64)	-28.47%
Excess Debt Reduction				$ -	$ -	$ -	$ -	$ -	0.00%
Total, Debt Service Fund:	**$**	**14,689,572.77**	**$ 331,021.82**	**$ 15,020,594.59**	**$ -**	**$ 15,020,594.59**	**$ 15,135,084.08**	**$ (114,489.49)**	**-0.76%**

OTHER POSTEMPLOYMENT BENFITS & PENSION DEBT SERVICE

Source	Aid	Levy	Levy Adjustments	Maximum 2025 Pay 2026 Levy	Proposed Decrease	Proposed 2025 Pay 2026 Levy	Approved 2024 Pay 2025 Levy	$ Change 2025 Proposed vs. 2024 Approved	% Change 2025 Proposed vs. 2024 Approved
Levy for Bonds	$	4,243,523.00	$ (1,170.55)	$ 4,242,352.45	$ -	$ 4,242,352.45	$ 3,409,613.00	$ 832,739.45	0.00%
Abatements			$ 54,510.47	$ 54,510.47		$ 54,510.47	$ 44,273.34	$ 10,237.13	0.00%
Total, OPEB Debt Fund:	**$**	**4,243,523.00**	**$ 53,339.92**	**$ 4,296,862.92**	**$ -**	**$ 4,296,862.92**	**$ 3,453,886.34**	**$ 842,976.58**	**24.41%**

ALL FUNDS

Source	Aid	Levy	Levy Adjustments	Maximum 2025 Pay 2026 Levy	Proposed Decrease	Proposed 2025 Pay 2026 Levy	Approved 2024 Pay 2025 Levy	$ Change 2025 Proposed vs. 2024 Approved	% Change 2025 Proposed vs. 2024 Approved
General Fund	$	38,970,020.25	$ 287,462.45	$ 39,257,482.70	$ -	$ 39,257,482.70	$ 31,043,354.16	$ 8,214,128.54	26.46%
Community Service Fund	$	1,027,107.60	$ 4,816.41	$ 1,031,924.01	$ -	$ 1,031,924.01	$ 1,127,656.91	$ (95,732.90)	-8.49%
Debt Service Fund	$	14,689,572.77	$ 331,021.82	$ 15,020,594.59	$ -	$ 15,020,594.59	$ 15,135,084.08	$ (114,489.49)	-0.76%
OPEB Debt Fund	$	4,243,523.00	$ 53,339.92	$ 4,296,862.92	$ -	$ 4,296,862.92	$ 3,453,886.34	$ 842,976.58	24.41%
TOTAL, ALL FUNDS	**$**	**58,930,223.62**	**$ 676,640.60**	**$ 59,606,864.22**	**$ -**	**$ 59,606,864.22**	**$ 50,759,981.49**	**$ 8,846,882.73**	**17.43%**

GENERAL FUND SUMMARY

This section is a summary of budgeted revenue and expenses for the General Fund for 2026-2027. Revenue and expenses for this fund were reviewed at the budget hearing on May 26, 2026.

These are the highlights regarding revenue and expenses for the General Fund budget for 2026-27. In comparing revised 2025-2026 budgeted amounts with the 2026-2027 proposed budget:

A. The revenue budget shows an increase of $1,086,878 or .81%.

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 decline at 6,948 students served.

E. State aids show a total net decrease of $167,069. This increase reflects the 2.69% increase in state general education formula, a $1 million decrease in compensatory revenue, and the impacts of the decline in enrollment..

F. State Special Education aid indicates an increase of $2,185,649 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 556,000 due to reductions in Title fund allocations.

H. Overall, expenses budgeted in the Unassigned General Fund are expected to increase by $2.9 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 $240,000 or 4% over the current year budget due to salary and benefit increases and the implementation of our strategic plan including realigning the year round school calendar and increased marketing through out the district are also factors.

L. District administration costs will decrease by $725,000 (14%) due to the reclassification of technology support salaries from the unassigned general fund to the Capital Projects Levy/Safety and Security fund within the general fund.

M. Expenses in regular instruction – Costs for providing regular instruction will increase by $1,593,000 or 3%. The increase is a result of the increased cost of salaries and benefits resulting from collective bargaining negotiations.

N. 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 million in 2026-27 to cover absences.

O. Expenses in the special education programs (400 – 420) reflect staffing costs needed to serve students with current IEPs. Adjustments have been made to reflect our best estimate of those costs. We are estimating an increase of $1,855,378 or 6% due to added staffing allocations to serve an increasing number of students and the increased cost of salaries and benefits.

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

Q. 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.

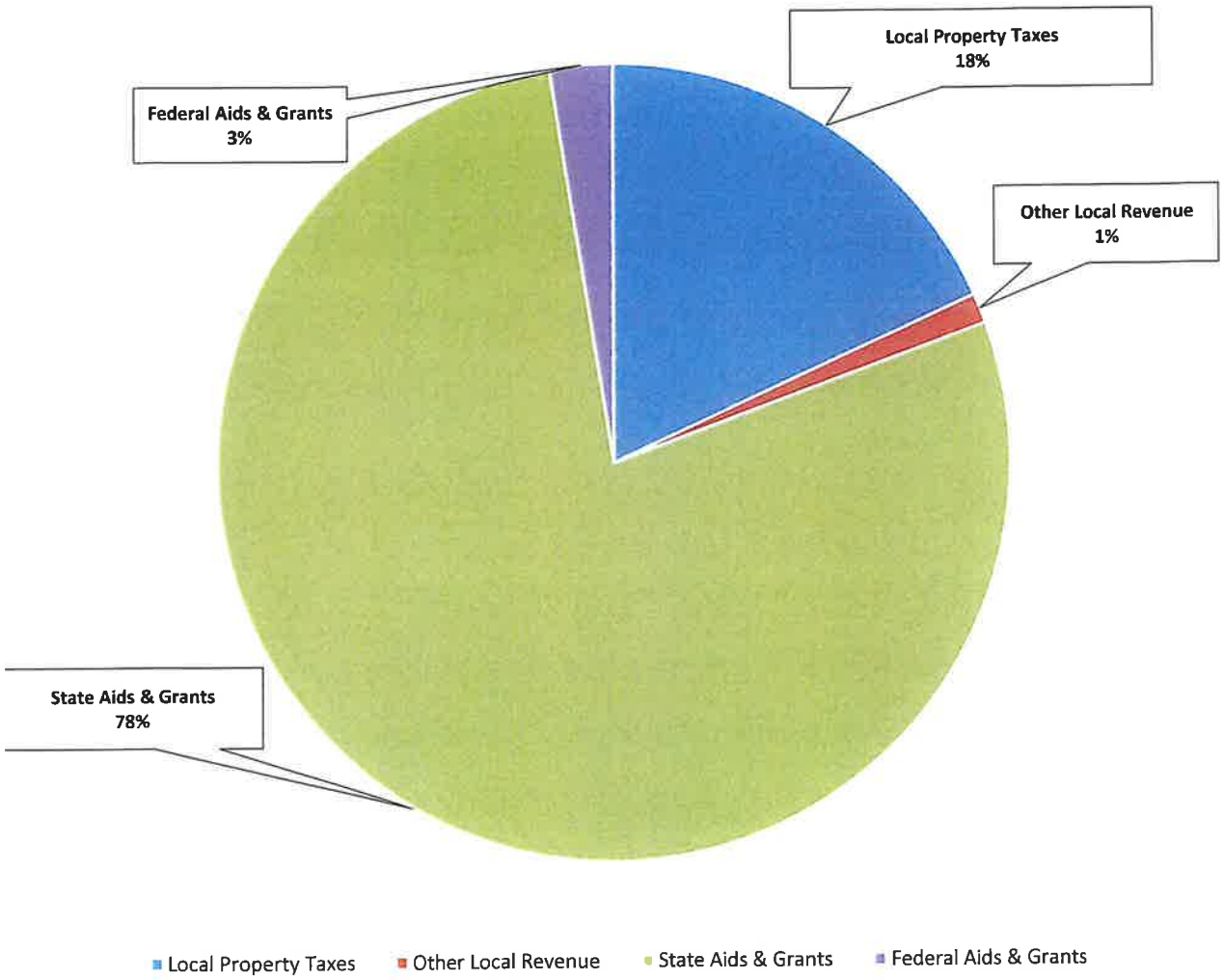
R. Capital Projects Levy Reserve Fund – this is a new fund to Roseville Area Schools. It was established as a result of the passage of a voter approved levy in the fall of 2025. The levy will generate approximately $6,000,000 annually for the next ten years. The funds have been specifically designated for technology and safety and security purposes. The reserve fund will be included in the general fund as a separate reserve account.

Preliminary General Fund Revenue by Source 2026-2027

Source	Description	2025-26 Revised Budget	2026-27 Original Budget	$ Difference	% Difference	Reason
1	MAINTENANCE LEVY	21,832,502	21,325,322	-507,180	-2.32%	
2	MOBILE HOME TAX	20,000	20,000	0	0.00%	
5	UNEMPLOYMENT LEVY	53,748	19,923	-33,825	-62.93%	Prior year adjustment
9	FISCAL DISPARITIES	3,000,000	3,000,000	0	0.00%	
10	COUNTY APPORTIONMENT	300,000	300,000	0	0.00%	
15	INTEREST ON LEVY PYMENT	5,000	5,000	0	0.00%	
	Subtotal Local Taxes	**25,211,250**	**24,670,245**	**-541,005**	**-2.15%**	
50	FEES FROM PATRONS	284,000	284,000	0	0.00%	
51	FEES/USAGE	250,000	250,000	0	0.00%	
60	ADMISSIONS & STUD ACT REVENUE	70,000	70,000	0	0.00%	
71	MA CLAIMS REVENUE	400,000	600,000	200,000	50.00%	Increased claims
92	INTEREST EARNINGS	35,000	35,000	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	340,600	292,000	-48,600	-14.27%	Dependent on Misc Grants
	Subtotal Other Local Revenue	**1,474,600**	**1,626,000**	**151,400**	**10.27%**	
201	ENDOWMENT AID	486,459	499,858	13,399	2.75%	
211	GENERAL ED REVENUE	74,689,516	74,722,887	33,371	0.04%	
212	LITERACY INCENTIVE AID	187,129	187,129	0	0.00%	
213	SHARED TIME	0	0	0	0.00%	
227	ABATEMENT AID	73,361	73,361	0	0.00%	
300	STATE AIDS & GRANTS	2,823,108	2,622,668	-200,440	-7.10%	Reduction in grant funds
360	STATE AID SPECIAL ED	25,231,513	27,417,162	2,185,649	8.66%	per MDE Estimates
369	MISC OTHER DEPTS	195,362	195,362	0	0.00%	
370	MISC GRANTS - MDE	139,500	140,000	500	0.36%	
	Subtotal State Aids & Grants	**103,825,948**	**105,858,427**	**2,032,479**	**1.96%**	
400	FEDERAL AIDS & GRANTS	3,963,013	3,407,017	-555,996	-14.03%	Reduced Title funding
405	SUB GRANT FROM FED FUNDS	25,000	25,000	0	0.00%	
	Subtotal Federal Aids & Grants	**3,988,013**	**3,432,017**	**-555,996**	**-13.94%**	
	TOTAL GENERAL FUND REVENUE	**134,499,811**	**135,586,689**	**1,086,878**	**0.81%**	

GENERAL FUND REVENUE BY SOURCE SUMMARY

Description	2025-26 Revised Budget	2026-27 Original Budget	$ Difference	% Difference
Subtotal Local Taxes	25,211,250	24,670,245	-541,005	-2.15%
Subtotal Other Local Revenue	1,474,600	1,626,000	151,400	10.27%
Subtotal State Aids & Grants	103,825,948	105,858,427	2,032,479	1.96%
Subtotal Federal Aids & Grants	3,988,013	3,432,017	-555,996	-13.94%
TOTAL GENERAL FUND REVENUE	**134,499,811**	**135,586,689**	**1,086,878**	**0.81%**



2026-2027 General fund Expenses by Program

Program	Description	2025-26 Revised Budget	2026-27 Original Budget	$ Difference	% Difference	Reason
10	SCHOOL BOARD	$ 191,023.00	192,035	1,012	0.53%	School Board Support Salary/benefits
20	OFFICE OF SUPERINTENDENT	$ 439,751.00	452,168	12,417	2.82%	Salaries & benefits
30	LINE ADMIN-DIRECTORS	$ 567,210.00	583,719	16,509	2.91%	Salaries & benefits
50	SCHOOL ADMIN [PRINCIPALS]	$ 4,874,573.00	5,084,459	209,886	4.31%	Salaries & benefits
105	GENL ADMIN SUPPORT	$ 124,697.00	128,990	4,293	3.44%	Salaries & benefits
106	GEN ADMIN-DIST WIDE	$ 10,000.00	10,000	0	0.00%	No change
110	BUSINESS SERVICES	$ 1,213,986.00	1,239,238	25,252	2.08%	Salaries & benefits
130	COMMUNITY RELATIONS	$ 373,135.00	379,821	6,686	1.79%	Salaries & benefits
140	DATA PROCESSING	$ 776,163.00	255,000	-521,163	-67.15%	Move sal/ben & software to Cap Prj
145	TECHNOLOGY ADMIN	$ 492,486.00	258,500	-233,986	-47.51%	Move salaries & ben to Cap Prj
146	VIDEO	$ 76,934.00	5,200	-71,734	-93.24%	Move salaries & ben to Cap Prj
150	LEGAL SERVICES	$ 75,000.00	75,000	0	0.00%	No change
160	HUMAN RESOURCES	$ 1,369,017.00	1,409,676	40,659	2.97%	Salaries & benefits
165	WELLNESS	$ 10,000.00	10,000	0	0.00%	No change
170	PRINTING (WORKROOM)	$ 65,955.00	66,383	428	0.65%	Minimal change
180	CENSUS	$ 273,684.00	282,960	9,276	3.39%	Salaries & benefits
190	RESEARCH-EVALUATION	$ 251,505.00	266,213	14,708	5.85%	Salaries & benefits/ test materials
199	SCHOOL ELECTIONS	$ 43,000.00	43,000	0	0.00%	No change
200	VOLUNTARY PRE-K	$ 568,833.00	568,496	-337	-0.06%	Minimal change
201	KINDGERGARTEN	$ 2,965,154.00	3,270,490	305,336	10.30%	Salaries & benefits; recoding from comp ed
203	ELEMENTARY ED [1ST-6TH]	$ 15,238,679.00	15,598,926	360,247	2.36%	Salaries & benefits; recoding from comp ed
204	TITLE IIA IMP TCHR QUALITY	$ 367,866.00	258,417	-109,449	-29.75%	Preliminary estimate
205	TITLE III LEP	$ 180,216.00	159,367	-20,849	-11.57%	Preliminary estimate
211	SECONDARY EDUCATION-	$ 2,491,603.00	2,970,010	478,407	19.20%	Salaries & benefits; recoding from comp ed
212	ART	$ 1,525,077.00	1,584,195	59,118	3.88%	Salaries & benefits
215	BUSINESS	$ 4,950.00	4,900	-50	-1.01%	Copy charges
216	EDUCATIONALLY DISADVNTG	$ 1,483,104.00	1,129,178	-353,926	-23.86%	Preliminary estimate
218	GIFTED AND TALENTED	$ 234,950.00	239,662	4,712	2.01%	Salary & benefits
219	LIMITED ENGLISH PROFICIENCY	$ 4,836,025.00	5,011,062	175,037	3.62%	Salary & benefits; incr in EL services
220	ENGLISH (LANG ARTS)	$ 2,098,078.00	2,096,796	-1,282	-0.06%	Minimal change
224	HOMEBOUND INSTRUCTION	$ 53,397.00	53,595	198	0.37%	Minimal change
230	WORLD LANGUAGES	$ 739,291.00	772,762	33,471	4.53%	Salary & benefits; program participation
240	HEALTH/PHYSICAL ED	$ 2,365,862.00	2,509,360	143,498	6.07%	Salary & benefits; program participation
241	HEALTH	$ 225,527.00	188,442	-37,085	-16.44%	Program participation
250	FAMILY & CONSUMER SCIENCE	$ 182,886.00	192,784	9,898	5.41%	Salary & benefits; program participation
255	INDUSTRIAL EDUCATION	$ 357,635.00	392,949	35,314	9.87%	Salary & benefits; program participation
256	MATHEMATICS	$ 2,301,932.00	2,510,411	208,479	9.06%	Salary & benefits; program participation
258	MUSIC	$ 2,445,698.00	2,548,118	102,420	4.19%	Salary & benefits; program participation
260	NATURAL SCIENCES	$ 2,170,368.00	2,241,505	71,137	3.28%	Salary & benefits; program participation

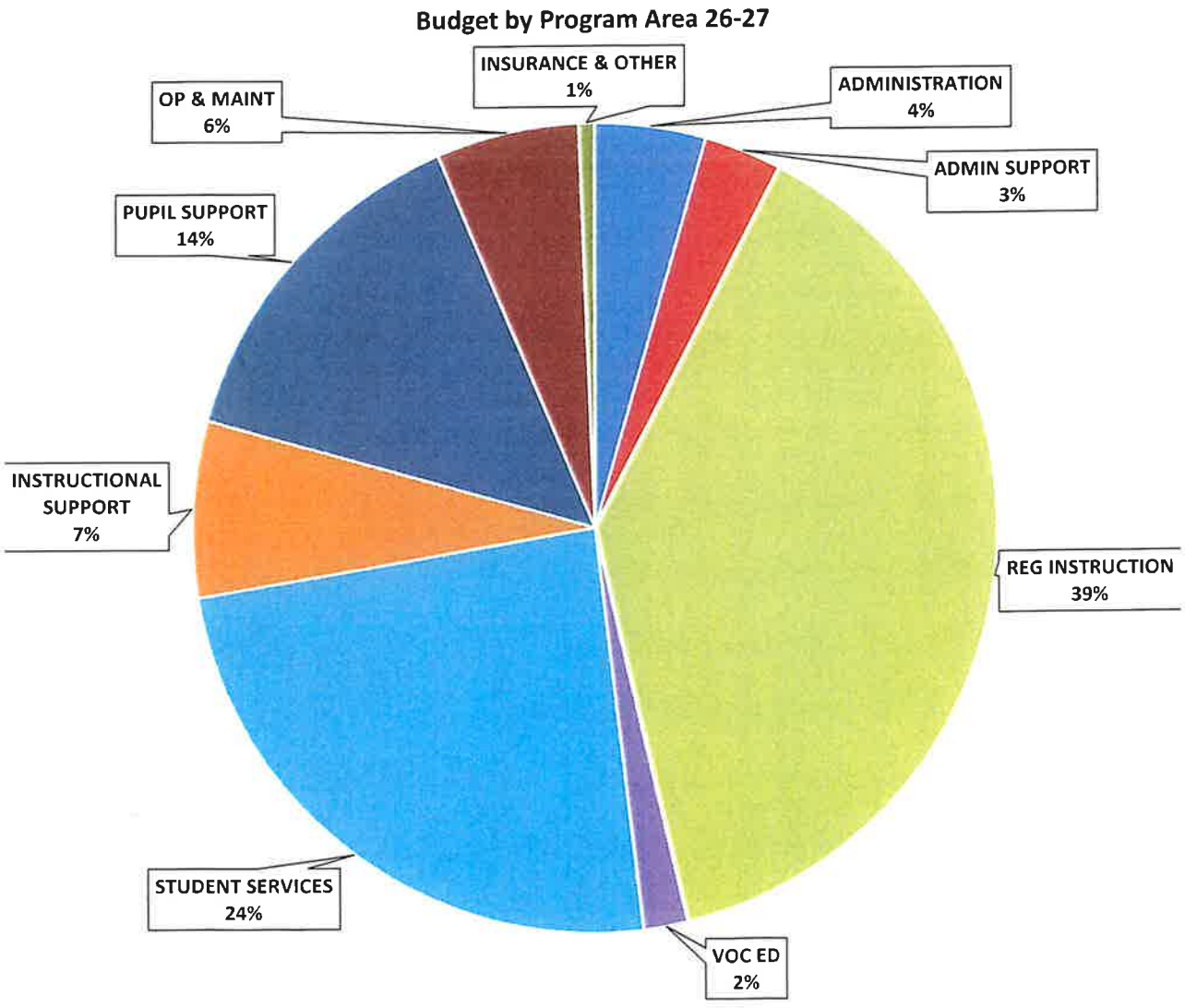
Program	Description	2025-26 Revised Budget	2026-27 Original Budget	$ Difference	% Difference	Reason
270	SOCIAL STUDIES	$ 2,232,671.00	2,409,020	176,349	7.90%	Salary & benefits; program participation
273	REMEDIAL INST OTHER CONTENT AR	$ 30,650.00	10,980	-19,670	-64.18%	Comp ed reduction
276	ELEM INDIVIDUALIZED INSTRUCTIO	$ 3,337,637.00	3,356,740	19,103	0.57%	Minimal change
277	SECONDARY INDIVIDUALIZED INSTR	$ 2,254,146.00	2,160,331	-93,815	-4.16%	Comp ed reduction
279	SUBSTANTIAL PARENT INVOLVEMENT	$ 34,261.00	36,938	2,677	7.81%	Salary & benefits; code change
280	OTHER REGULAR INSTR-	$ 9,917.00	10,660	743	7.49%	Travel pay stipends
291	CO-CURR ACTIVITIES	$ 442,306.00	462,699	20,393	4.61%	Salary & benefits
292	BOYS/GIRLS ATHLETICS	$ 433,255.00	436,052	2,797	0.65%	Minimal change
293	SPECIAL ACTIVITIES	$ 57,336.00	0	-57,336	-100.00%	PELSB Grant ending
294	BOYS ATHLETICS	$ 511,266.00	554,440	43,174	8.44%	Salary & benefits, transportation costs
296	GIRLS ATHLETICS	$ 436,239.00	468,826	32,587	7.47%	Salary & benefits; transportation costs
298	EX CURR ACTIVITIES	$ 135,378.00	136,917	1,539	1.14%	Salary & beneifts - parking staff
331	VOC ED-FACS	$ 697,175.00	782,068	84,893	12.18%	Salary & benefits; program participation
341	VOC ED-BUS/OFFICE ED	$ 361,427.00	348,171	-13,256	-3.67%	Salary & benefits; program participation
361	VOC ED-TRADE/IND ED	$ 663,649.00	602,432	-61,217	-9.22%	Salary & benefits; program participation
380	VOC ED-SPEC NEEDS ED	$ 142,948.00	149,432	6,484	4.54%	Salary & benefits; program participation
399	VOCATIONAL - GENERAL	$ 610,698.00	604,837	-5,861	-0.96%	Recoding part of salary to grant
400	SPECIAL EDUCATION	$ 633,295.00	646,866	13,571	2.14%	Salary & benefits; contracted services
401	SPEECH/LANG IMPAIRMENT	$ 3,002,611.00	3,339,619	337,008	11.22%	Salary & benefits; incr in FTE
402	MILD/MODERATE MENTAL IMPAIRMEN	$ 842,139.00	729,131	-113,008	-13.42%	Salary & benefits; retirements
403	MODERATE/SEVERE MENTAL IMPAIRM	$ 1,886,947.00	1,752,037	-134,910	-7.15%	Salary & benefits; reduction in programming
404	PHYSICALLY IMPAIRED	$ 1,944,231.00	2,073,862	129,631	6.67%	Salary & benefits; incr in FTE
405	DEAF/HARD OF HEARING	$ 251,302.00	251,721	419	0.17%	Salary & benefits; reduction in contr serv
406	VISUALLY IMPAIRED	$ 261,211.00	307,112	45,901	17.57%	Salary & benefits; incr in staffing
407	SPECIFIC LEARNING DISABILITY	$ 2,709,752.00	2,758,929	49,177	1.81%	Salary & benefits
408	EMOTIONAL/BEHAVIOR DISORDER	$ 3,781,918.00	3,935,762	153,844	4.07%	Salary & Benefits
409	DEAF/BLINDNESS	$ 10,000.00	0	-10,000	-100.00%	Contracted services
410	OTHER HEALTH IMPAIRED	$ 111,000.00	111,000	0	0.00%	No change
411	AUTISM - PERVASIVE DEV DISORDR	$ 5,033,757.00	5,711,669	677,912	13.47%	Salary & benefits; incr in program
412	DEVLPMNT DELAYED - BIRTH-6YR	$ 1,797,398.00	2,084,884	287,486	15.99%	Salary & benefits; incr in program
420	SPEC ED-GENERAL	$ 8,396,526.00	8,734,741	338,215	4.03%	Salary & benefits
422	EARLY INTERVENING SERVICES	$ 1,505,261.00	1,585,393	80,132	5.32%	Increase in ADSIS funding
601	RSVL FOUNDATION OPERATIONS	$ 3,600.00	0	-3,600	-100.00%	Not including Foundation in Dist Budget
605	GENL INSTR SUPPORT	$ 5,751,604.00	5,522,980	-228,624	-3.97%	Staff changes, removed foundation
610	CURRICULUM CONSULTANT/DEVELOPM	$ 124,198.00	127,236	3,038	2.45%	Salary & benefits
612	CURRIC RESOURCE	$ 599,790.00	469,314	-130,476	-21.75%	MTSS Grant Status (will include in revision)
613	CURR - GRAD STANDARDS	$ 2,551.00	2,560	9	0.35%	Minimal change
620	ED MEDIA - LIBRARY	$ 1,279,249.00	1,164,863	-114,386	-8.94%	Salary recoding; insurance election changes
621	ED MEDIA-AUDIO VISUA	$ 439,017.00	138,688	-300,329	-68.41%	Move salaries & ben to Cap Prj

2026-2027 General fund Expenses by Program

Program	Description	2025-26 Revised Budget	2026-27 Original Budget	$ Difference	% Difference	Reason
640	EDC CENTER STAFF DEVELP	$ 729,558.00	780,299	50,741	6.96%	Salary & benefits
641	STAFF DEVELOPMENT	$ 702,459.00	759,771	57,312	8.16%	Salary & benefits; new employee training
642	INSERVICE	$ 83,112.00	95,999	12,887	15.51%	Achiev & Integration budget changes
680	COMP ASSTD INSTR	$ 803,314.00	848,633	45,319	5.64%	Salary & benefits
710	SECONDARY COUNSELORS GUIDANCE	$ 1,379,067.00	1,477,117	98,050	7.11%	Salary & benefits, recoding from comp
715	SCHOOL SECURITY	$ 428,185.00	421,368	-6,817	-1.59%	Staff changes
720	HEALTH SERVICE-NURSE	$ 1,479,288.00	1,562,703	83,415	5.64%	Salary & benefits
730	PSYCHOLOGISTS	$ 448,750.00	401,816	-46,934	-10.46%	Staffing changes
740	SOCIAL WORKERS	$ 616,992.00	431,953	-185,039	-29.99%	Salary & benefits; coding changes
760	PUPIL TRANSPORTATION	$ 14,336,230.00	15,200,635	864,405	6.03%	Increased contracted services
780	STUDENT ASSISTANCE	$ 4,850.00	4,850	0	0.00%	No change
790	OTHER PUPIL SUPPORT	$ 595,042.00	554,703	-40,339	-6.78%	Program participation
810	OPR & MAINT	$ 5,284,575.00	5,430,913	146,338	2.77%	Salary & benefits
811	TELEPHONE	$ 191,578.00	140,800	-50,778	-26.51%	Move salaries & ben to Cap Prj
812	UTILITIES	$ 2,544,350.00	2,470,300	-74,050	-2.91%	Utility fluctuations
930	EMPLOYEE BENEFITS	$ 300,000.00	50,000	-250,000	-83.33%	Placeholder for PFML - moved to actual
940	PROPERTY & OTHER INS	$ 782,000.00	822,380	40,380	5.16%	Increase in insurance
		$ 137,532,916.00	**$ 140,476,937.00**	**$ 2,944,021.00**	**2.14%**	

General Fund Expenses by Program Summary

PROGRAM	2025-26 Revised Budget	2026-27 Original Budget	2026-27 Budget Inc/Dec	% Change
ADMINISTRATION	$ 6,072,557	6,312,381	239,824	4%
ADMIN SUPPORT	$ 5,155,562	4,429,981	(725,581)	-14%
REG INSTRUCTION	$ 52,752,193	54,345,028	1,592,835	3%
VOC ED	$ 2,475,897	2,486,940	11,043	0%
STUDENT SERVICES	$ 32,167,348	34,022,726	1,855,378	6%
INSTRUCTIONAL SUPPORT	$ 10,518,452	9,910,343	(608,109)	-6%
PUPIL SUPPORT	$ 19,288,404	20,055,145	766,741	4%
OP & MAINT	$ 8,020,503	8,042,013	21,510	0%
INSURANCE & OTHER	$ 1,082,000	872,380	(209,620)	-19%
TOTAL GEN FUND EXPENSES EXCLUDING OPERATING CAPITAL, LTFM, AND CAPITAL PROJECTS LEVY	**$ 137,532,916**	**140,476,937**	**2,944,021**	**2%**



Three Year General Fund Expenses by Object
excluding LTFM, Op Cap, and Cap Projects

Object	Description	2024-25 FY Activity	2025-26 Revised Budget	2026-27 Original Budget
110	SALARY-ADMINISTRATION	4,583,203.77	4,591,486	4,685,040
118	SALARY-SUPERVISOR	930,601.52	902,789	910,256
120	ECFE/ABE/SCHL RDNS SUPERVISION	103,551.13	109,243	111,907
140	SALARY-LICENSED	41,783,583.83	43,191,345	43,986,902
141	SALARY-INSTR. AIDE	2,308,416.61	2,561,274	2,591,695
143	CLASSROOM SUPPORT - LIC	3,546,300.54	3,593,666	3,492,176
144	CLSSRM SUPPT NONLICENSE	0.00	0	42,480
145	SALARY-SUB-OTHER LV	108,199.78	129,458	122,039
147	TA SUBSTITUTES	6,679.31	7,500	4,500
150	PHYSICAL THERAPIST	163,016.38	199,166	206,413
151	OCCUPATIONAL THERAPIST	637,568.90	708,927	794,630
152	SPEECH/LANGUAGE PATHOLOGIST	1,984,099.23	1,988,201	2,245,554
154	SCHOOL NURSE	577,440.82	647,625	691,503
155	LICENSED NURSING SERVICES	57,900.00	57,900	0
156	SOCIAL WORKER	1,240,488.41	1,342,399	1,334,953
157	PSYCHOLOGIST	1,111,081.93	1,284,752	1,290,415
161	CERTIFIED PARAPROFESSIONAL	4,268,662.15	4,744,203	4,869,972
162	CERTIFIED 1 TO 1 PARA	6,753.66	0	24,862
163	FOREIGN LANG INTERPRETER	1,564.93	6,000	6,000
165	SCHOOL COUNSELOR	1,025,786.30	1,077,687	1,158,881
170	SALARY-REGULAR	7,390,691.91	7,609,528	7,128,244
171	SUBS/CASUAL	55,552.47	20,000	0
174	DAPE & REC SPECIALIST	535,932.51	470,991	463,685
175	CULTURAL LIAISON	606,528.15	579,391	597,421
185	OTHER PAY	2,447,096.61	2,353,077	2,375,447
186	OTHER-SALARY NONLICENSED	1,495,929.26	1,337,412	1,350,104
191	SALARY-SEVERANCE PAY	0.00	120,000	120,000
	Subtotal Salaries & Wages	**76,976,630.11**	**79,634,020**	**80,605,079**
	% Incr/Decr Over Previous Year		**3.5%**	**1.2%**
211	FICA/MEDICARE	5,501,126.93	6,071,653	6,366,067
214	PERA CONTRIBUTION	1,208,095.18	1,316,580	1,270,203
218	TRA CONTRIBUTION	5,240,495.77	6,041,038	6,168,058
219	MN PAID LEAVE	0.00	250,000	338,661
223	MEDICAL INSURANCE	13,199,738.60	13,048,724	14,000,644
230	LIFE INSURANCE	62,929.39	63,186	61,611
236	DENTAL INSURANCE	434,411.51	437,350	429,224
240	LTD INSURANCE	285,018.34	288,765	285,721
250	TAX SHELTERED ANNUITIES	448,817.96	453,327	454,815
251	HEALTHCARE SAVINGS ACCOUNT	1,400,663.51	1,421,490	1,415,956
270	WORKERS COMPENSATION	417,152.00	540,147	534,957
280	UNEMPLOYMENT COMPENSATION	92,256.07	300,000	300,000
281	HRLY WRK UNEMPLOYMENT COMPENSA	281,468.40	0	0
295	BENEFIT CHARGEBACK	0.00	20,500	20,500
299	KAVIRA BENEFIT	0.00	325,000	325,000
	Subtotal Employee Benefits	**28,572,173.66**	**30,577,760**	**31,971,417**
	% Incr/Decr Over Previous Year		**7.0%**	**4.6%**
303	FED CONTRACT <$25K	138,961.02	181,004	149,263
304	FED CONTRACTS > $25K	31,773.36	23,000	0
305	PROFESSIONAL FEES	277,259.68	236,080	242,450
306	LICENSED SUBSTITUTE	1,554,816.50	1,133,156	1,239,056
307	NONLICENSED SUBSTITUTE	212,659.09	219,500	221,000
308	FEDERAL TUITION<$25,000	25,000.00	25,000	50,000
309	FEDERAL TUITION>$25,000	1,175,000.00	975,000	950,000
310	SCHOOL RESOURCE OFFICER	187,384.07	205,840	205,840
311	PROF-TECH SERVICE	926,623.65	945,604	915,307

Three Year General Fund Expenses by Object
excluding LTFM, Op Cap, and Cap Projects

Object	Description	2024-25 FY Activity	2025-26 Revised Budget	2026-27 Original Budget
315	DATA PROC CHRGBK	-10,000.00	-17,913	-24,428
316	D/P SERVICES-OTHER AGENCIES	40,000.00	40,000	40,000
320	PHONE/COMMUNICATION SER	208,580.51	157,700	160,350
329	POSTAGE	72,406.81	80,130	72,555
331	WATER & SEWER	253,060.59	212,200	224,500
332	REFUSE	82,142.95	70,900	81,500
334	ELECTRIC	1,303,030.19	1,392,000	1,391,000
335	SHORT TERM LEASE OR RENTALS	564,716.47	-150,000	0
336	RECYCLING FEES	29,052.22	22,800	26,900
340	PROPERTY INSURANCE	884,889.80	782,000	822,380
350	CONTRACTED REPAIRS	328,879.85	326,495	323,741
357	HEARING INTERP <25K	3,909.15	4,000	4,000
358	FOREIGN LANG INTERPRETER	152,482.22	146,000	160,000
360	TRANSPORTATION-PUBLIC OR PRIVA	15,068,207.75	14,250,612	15,250,529
362	MENTAL HEALTH PRACT <$25K	17,750.00	0	0
363	SNOW REMOVAL	82,005.74	121,000	126,000
365	INTERDEPT. TRANSPORTATION	0.00	-1,800	-2,000
366	TRAVEL EXPENSES-PROFESSIONAL	249,623.95	159,666	143,428
367	TRAVEL-PROF	4,240.52	12,800	2,800
369	ENTRY FEES/STUDENT TRAVEL	190,646.48	70,760	53,360
370	RENTALS & LEASES	22,992.43	28,500	27,150
376	>$25K LICENSED NURSING SERVICE	17,750.00	0	0
381	PRINTING ADVERTISING	7,003.60	76,500	76,500
385	WKROOM CHARGEBACK	-8,248.66	-434	-10,746
389	TUITION REIMBURSE	67,222.29	0	0
390	PAYMTS OTHER SCH DIS	683,256.26	855,452	861,116
392	PAYMTS OUT OF STATE	0.00	13,000	10,000
393	SPED CONT SERVICES/PUPILS	0.00	42,000	45,000
394	PYMNTS EDUC PURPOSE OTH AGENCY	874,691.33	479,700	467,860
396	SPED SAL PRCHD FR OTHER DISTRC	95,829.20	139,000	138,000
397	SPED BENEFITS PRCHD FR DISTRIC	32,712.28	46,000	47,000
398	INTER DEPT SERVICES	-15,239.01	134,900	-68,300
	Subtotal Contracted Services	**25,833,072.29**	**23,438,152**	**24,423,111**
	% Incr/Decr Over Previous Year		**-9.3%**	**4.2%**
401	GENERAL SUPPLIES	471,155.01	366,871	318,730
402	SUPPLIES-BLDG & GRND	65,463.03	46,945	64,945
403	GENL SUPPLY-POOLS	47,559.60	24,000	33,000
405	SOFTWARE - NON-INSTRUCTIONAL	944,822.66	714,970	461,600
406	INSTRUCTIONAL SOFTWARE	124,610.57	19,966	22,077
407	GRADUATION SUPPLIES	61,487.38	20,000	20,000
410	CUSTODIAL SUPPLIES	342,425.50	310,000	327,000
420	REPAIR SUPPLIES	301,441.32	282,000	312,000
430	INSTR SUPPLIES	670,921.91	426,125	372,644
433	INDIV INSTRUCT MATLS	120,351.44	109,939	107,460
440	BLDG FUEL - OIL	65,861.34	0	0
441	BLDG FUEL - GAS	702,443.62	840,000	742,000
442	GAS & OIL - VEHICLES	22,601.14	30,000	30,000
450	PURCHASES FOR RESALE	58,059.19	11,400	11,400
455	TECH GEN SUPPLIES NON INSTRUCT	122,707.88	105,000	105,000
456	TECH SUPPLIES INSTRUCTIONAL	56,327.80	92,000	91,400
460	TEXTBOOKS & WORKBOOK	3,759.18	1,200	2,100
461	STANDARD TEST	35,719.62	141,880	151,880
465	TECH DEVICE NON INSTRUCTIONAL	2,315.92	5,000	5,000
466	INSTRUCT TECH DEVICES	5,098.73	6,500	2,500
470	MEDIA RESOURCES	51,157.32	30,789	29,989

Three Year General Fund Expenses by Object
excluding LTFM, Op Cap, and Cap Projects

Object	Description	2024-25 FY Activity	2025-26 Revised Budget	2026-27 Original Budget
480	AUDIO VISUAL AIDS	1,803.15	1,900	1,900
489	PERIODICAL/NEWSPAPER	5,589.62	6,675	4,705
490	FOOD	111,717.63	51,192	39,462
	Subtotal - Supplies	**4,395,400.56**	**3,644,352**	**3,256,792**
	% Incr/Decr Over Previous Year		**-17.1%**	**-10.6%**
520	BLDG CONSTRUCTION/ACQUISITION	5,200.00	0	0
530	OTHER EQUIPMENT PURCHASED	44,993.39	40,448	35,448
535	LONG TERM LEASES OR FIN PURCHA	725,039.00	0	0
555	TECHNOLOGY EQUIPMENT NON INSTR	101,725.25	8,000	8,000
556	INST TECH HARDWARE	0.00	5,000	5,000
589	LONG TERM LEASE TRANSACTIONS	-725,039.00	0	0
	Subtotal Equipment/Capital Improvements	**151,918.64**	**53,448**	**48,448**
	% Incr/Decr Over Previous Year		**-64.8%**	**-9.4%**
790	OTHER LOAN EXPENSE	1,500.00	0	0
820	DUES & MEMBERSHIPS	130,215.73	175,045	175,120
891	TRA/PERA Funding	303,983.00	0	0
895	FED/NONPUBLIC ADMIN	-20,505.14	10,139	-3,030
896	TAXES	39,570.00	0	0
910	FUND TRANSFER	2,295,716.53	0	0
	Subtotal Miscellaneous	**2,750,480.12**	**185,184**	**172,090**
	% Incr/Decr Over Previous Year		**-93.3%**	**-7.1%**
	TOTAL EXPENSES	**138,679,675.38**	**137,532,916**	**140,476,937**
	% Incr/Decr Over Previous Year		**-0.8%**	**2.1%**

2026-2027 OPERATING CAPITAL BUDGET

REVENUE

Fund	Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
01	1	LEVY	1,618,049	1,611,419	-6,630	-0.4%	
	211	GENERAL ED REVENUE	680,639	670,532	-10,107	-1.5%	
		OPERATING CAPITAL REVENUE	**2,298,688**	**2,281,951**	**-16,737**	-0.7%	

EXPENSES

Fund	Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
01	100-299	SALARIES & BENEFITS	462,179	0	-462,179	-100.0%	Moved to Capital Projects Levy
	305	PROFESSIONAL FEES	0	0	0	#DIV/0!	
	370	RENTALS	167,218	108,090	-59,128	-35.4%	Copier leases
	405	SOFTWARE- NON-INSTRUCTIONAL	125,000	20,000	-105,000	-84.0%	Reclass to Cap Prj Levy
	460	TEXTBOOKS & WORKBOOKS	289,000	0	-289,000	-100.0%	Tech levy reclass
	466	INSTRUCTIONAL TECH DEVICES	150,000	0	-150,000	-100.0%	Tech levy reclass
	470	MEDIA RESOURCES	4,500	0	-4,500	-100.0%	Tech levy reclass
	530	EQUIPMENT	229,714	234,567	4,853	2.1%	
	555	TECHNOLOGY EQUIPMENT NON-INSTR	118,000	5,000	-113,000	-95.8%	
	570	LONG TERM BLDG-LAND LEASE	38,765	511,836	473,071	1220.4%	Dist 916 Lease
		OPERATING CAPITAL EXPENSES	**1,584,376**	**879,493**	**-704,883**	-44.5%	

2026-2027 CAPITAL PROJECTS LEVY BUDGET

REVENUE

Fund	Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
01	1	LEVY	0	6,000,000	6,000,000		- Voter Approved Levy
	211	GENERAL ED REVENUE	0	0	0		-
		CAPITAL PROJECTS LEVY REVENUE	**0**	**6,000,000**	**6,000,000**		-

EXPENSES

Fund	Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
01	100-299	SALARIES & BENEFITS	0	1,531,366	1,531,366		- Infrastructure (tech staff salaries)
	305	PROFESSIONAL FEES	0	1,768,634	1,768,634		- Cybersecurity; building safety
	405	SOFTWARE- NON-INSTRUCTIONAL	0	150,000	150,000		- Software
	406	SOFTWARE- INSTRUCTIONAL	0	1,900,000	1,900,000		- Student Learning; Communications
	456	TECH SUPPLIES INSTRUCTIONAL	0	650,000	650,000		- Student Learning; devices
		CAPITAL PROJECTS LEVY EXPENSES	**0**	**6,000,000**	**6,000,000**		-

FOOD SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Food Service Fund for 2026-27.

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.

Total revenue in the Food Service Fund is expected to decrease by $583,623 based on the slight decrease in enrollment estimates.

Expenditures are expected to decrease by $648,728 from the current year costs due to the decline in enrollment and resulting reduction in meal production.

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 $1,104,703 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.

The Food Service Fund continues to carry a more than adequate fund balance to cover both the operations and the cost of equipment replacement.

2026-2027
FOOD SERVICE FUND BUDGET

REVENUE

Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
21	Revenue From Other Districts	48,000	24,891	-23,109	-48.1%	Agreements with other schools
92	Interest Earnings	0	0	0	#DIV/0!	
99	Miscellaneous Local Revenue	33,000	10,811	-22,189	-67.2%	Meals on Wheels chargeback
	Subtotal Local Revenue	**81,000**	**35,702**	**-45,298**	-55.9%	
300	State Aids & Grants	1,722,600	1,627,303	-95,297	-5.5%	Adj for enroll/universal free meal
370	State Grants	0	0	0	#DIV/0!	
	Subtotal State Aids & Grants	**1,722,600**	**1,627,303**	**-95,297**	-5.5%	
400	Federal Aids & Grants	306,000	369,484	63,484	20.7%	Universal meals program
471	Fed School Lunch Program	530,000	442,015	-87,985	-16.6%	Universal meals program
472	Free & Reduced Lunches	1,725,400	1,441,259	-284,141	-16.5%	Universal meals program
473	Commodity Cash Rebate Program	5,000	578	-4,422	-88.4%	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	695,000	564,004	-130,996	-18.8%	Universal meals program
477	Cash in lieu of Commodities	21,000	24,248	3,248	15.5%	Varies year to year
479	Summer Food Service Program	116,000	123,523	7,523	6.5%	Universal meals program
	Subtotal Federal Aids & Grants	**3,398,400**	**2,965,111**	**-433,289**	-12.7%	
601	Food Sales To Pupils	41,500	25,288	-16,212	-39.1%	Reduction in sales
606	Food Sales To Adults	166,700	153,571	-13,129	-7.9%	Reduction in sales
608	Spec Function Food Sale	0	18,518	18,518	#DIV/0!	
624	Sale of Equipment	0	1,084	1,084	#DIV/0!	
	Subtotal Sales & Transfers	**208,200**	**198,461**	**-9,739**	-4.7%	
	Food Service Fund Total Revenue	**5,410,200**	**4,826,577**	**-583,623**	-10.8%	

2026-2027
FOOD SERVICE FUND BUDGET

EXPENSES

Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
118	Salary-Supervisor	204,000	209,185	5,185	2.5%	Salaries
170	Salary-Regular	1,018,256	1,204,412	186,156	18.3%	Increased wages
171	Salary-Part Time	819,853	653,415	-166,438	-20.3%	Increased to regular staff
186	Other-Salary Nonlicensed	201,286	166,170	-35,116	-17.4%	Increased to regular staff
191	Salary-Severance	0	0	0	#DIV/0!	
195	Salary Chargeback	0	0	0	#DIV/0!	
	Subtotal Salaries & Wages	**2,243,395**	**2,233,182**	**-10,213**	**-0.5%**	
211	FICA/Medicare	169,195	163,773	-5,422	-3.2%	Based on totals
214	PERA Contribution	165,866	161,799	-4,067	-2.5%	Based on totals
219	MN Paid Leave	0	5,112	5,112	#DIV/0!	NEW MN benefit cost
223	Medical Insurance	364,556	357,514	-7,042	-1.9%	Employee benefit election
230	Life Insurance	2,001	2,100	99	4.9%	Benefit costs
236	Dental Insurance	14,653	14,617	-36	-0.2%	Employee benefit election
240	LTD Insurance	5,237	5,966	729	13.9%	Benefit costs
250	Tax Sheltered Annuity	6,406	5,076	-1,330	-20.8%	Staffing changes
251	Healthcare Savings Account	10,778	13,013	2,235	20.7%	Stafing changes
270	Workers' Comp Insurance	80,592	96,115	15,523	19.3%	Benefit costs
295	Benefit Chargeback	0	0	0	#DIV/0!	
	Subtotal Employee Benefits	**819,284**	**825,085**	**5,801**	**0.7%**	
303	Fed Contracted Services	0	0	0	#DIV/0!	
305	Professional Fees	0	701	701	#DIV/0!	
311	Consulting Fees	22,000	19,918	-2,082	-9.5%	
315	Data Proc Chrgbk	0	0	0	#DIV/0!	
320	Phone/Communication Srv	0	0	0	#DIV/0!	
329	Postage	3,000	181	-2,819	-94.0%	Online communications
332	Refuse	70,720	71,214	494	0.7%	Increased rates
334	Electric	14,625	0	-14,625	-100.0%	
336	Recycling	10,784	11,328	544	5.0%	
350	Contracted Repairs	102,664	66,812	-35,852	-34.9%	Based on actuals
366	Travel Expenses	18,000	12,261	-5,739	-31.9%	
367	Professional Travel	3,500	1,532	-1,968	-56.2%	More training via webinar
369	Entry fees/student travel	0	0	0	#DIV/0!	
370	Rentals & Leases	1,824	321	-1,503	-82.4%	Based on actuals
381	Printing & Advertising	0	0	0	#DIV/0!	Based on estimates
382	Laundry - Dry Cleaning	17,868	17,403	-465	-2.6%	
385	Workroom Chargeback	1,500	229	-1,271	-84.7%	

2026-2027
FOOD SERVICE FUND BUDGET

Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
398	Inter Dept Services	-124,908	-114,349	10,559	-8.5%	Utility costs actual
	Subtotal Contracted Services	**141,577**	**87,551**	**-54,026**	**-38.2%**	
401	General Supplies	230,036	174,179	-55,857	-24.3%	Decreased paper supplies
402	Supplies-Bldg & Grnd	13,000	12,182	-818	-6.3%	
405	Software-Non-Instructional	0	8,239	8,239	#DIV/0!	
420	Repair Supplies	200	1,155	955	477.5%	Increased costs
441	Bldg Fuel - Gas	4,000	0	-4,000	-100.0%	
490	Food	2,700,647	2,147,268	-553,379	-20.5%	Decreased meals
491	Commodities	0	0	0	#DIV/0!	
495	Milk	171,969	191,205	19,236	11.2%	
	Subtotal Supplies	**3,119,852**	**2,534,228**	**-585,624**	**-18.8%**	
530	Equipment Purchased	763,000	239,600	3	0.0%	Equipment replacement
555	Technology Equipment	5,800	2,937	-2,863	-49.4%	
	Subtotal Equipment/Capital Improveme	**768,800**	**242,537**	**-2,860**	**-0.4%**	
820	Dues & Memberships	10,503	8,697	-1,806	-17.2%	Based on actuals
	Subtotal Miscellaneous	**10,503**	**8,697**	**-1,806**	**-17.2%**	
	FOOD SERVICE FUND TOTAL EXPENSES	**7,103,411**	**5,931,280**	**-648,728**	**-9.1%**	

COMMUNITY SERVICE FUND

The information that follows is a summary of budgeted revenue and expenses for the Community Service Fund for 2026-2027.

There is a projected increase of $84,721 in revenues for next year.

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 $319,195 in 2026-2027. The Community Education fund balance is expected to be $2,372,859 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.

2026-27 COMMUNITY SERVICE BUDGET

REVENUE

Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
1	Maintenance Levy	1,197,479	1,109,446	-88,033	-7.4%	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	1,011,060	1,068,379	57,319	5.7%	Per ABE Consortium
22	Misc Other ISD Rev (ABE)	0	0	0	0.0%	
50	Fees From Patrons	3,882,333	4,083,772	201,439	5.2%	Increase in program fees
93	Rent Of School Facility	50,000	50,000	0	0.0%	
96	Gifts And Bequests	43,167	32,000	-11,167	-25.9%	
99	Misc Local Revenue	278,215	248,466	-29,749	-10.7%	Collaborative and grants
	Subtotal Local & Property Taxes	**6,462,254**	**6,592,063**	**129,809**	**2.0%**	
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	848,644	866,581	17,937	2.1%	Per MDE
301	Nonpublic State Aid	616,282	643,440	27,158	4.4%	Per MDE
370	Misc Grants - MDE	34,000	34,000	0	0.0%	
	Subtotal State Aids & Grants	**1,498,926**	**1,544,021**	**45,095**	**3.0%**	
400	Federal Aids & Grants	82,270	0	-82,270	-100.0%	Grants
405	Sub Grant From Fed Funds	234,593	237,180	2,587	1.1%	Grants
499	Misc Fed Aid thru State	0	0	0	0.0%	
	Subtotal Federal Aids & Grants	**316,863**	**237,180**	**-79,683**	**-25.1%**	
606	Food Sales To Adults	60,000	50,000	-10,000	-16.7%	Meals on Wheels
618	Cost of sales of materials for revenue	0	0	0	0.0%	
620	Sales of materials for revenue	0	0	0	0.0%	
621	Sales of materials for re-sale	18,500	18,000	-500	-2.7%	Craft Shoppe sales
624	Sale of equipment	0	0	0	0.0%	
	Subtotal Sales & Transfers	**78,500**	**68,000**	**-10,500**	**-13.4%**	
	COMMUNITY SERVICE FUND REVENUE	**8,356,543**	**8,441,264**	**84,721**	**1.0%**	

2026-27 COMMUNITY SERVICE BUDGET

EXPENSES BY OBJECT

Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
110	Salary-Administration	190,495	195,141	4,646	2.4%	Salaries and benefits
118	Salary-Supervisor	653,154	669,154	16,000	2.4%	Salaries and benefits
120	ECFE/Schl Readiness Supervision	364,394	371,977	7,583	2.1%	Salaries and benefits
140	Salary-Licensed	726,147	698,740	-27,407	-3.8%	Salaries and benefits
141	Salary-Instr. Aide	1,177,050	1,159,592	-17,458	-1.5%	Salaries and benefits
145	Substitute Teachers	9,500	6,500	-3,000	-31.6%	Varies year to year
154	School Nurse	83,434	97,901	14,467	17.3%	Non-public schools
156	Social Worker	7,253	7,786	533	7.3%	Pre-K
165	School Counselor	149,395	171,452	22,057	14.8%	Non-public schools
170	Salary-Regular	626,541	648,982	22,441	3.6%	Salaries and benefits
185	Other Pay	295,240	288,973	-6,267	-2.1%	Preliminary estimate
186	Other-Salary Nonlicensed	1,159,859	1,128,770	-31,089	-2.7%	Reduction in grants
	Subtotal Salaries & Wages	**5,442,462**	**5,444,968**	**2,506**	**0.0%**	
211	FICA/Medicare	415,351	415,725	374	0.1%	Salaries/benefits
214	PERA Contribution	267,580	269,404	1,824	0.7%	Salaries/benefits
218	TRA Contribution	170,242	180,373	10,131	6.0%	Salaries/benefits
219	MN Paid Leave	0	23,958	23,958	#DIV/0!	NEW Salaries/benefits
220	Medical Implicit Cost Offset	-19,916	-19,186	730	-3.7%	Actuarial calculation
223	Medical Insurance	888,435	963,096	74,661	8.4%	Employee benefit election
230	Life Insurance	4,317	4,182	-135	-3.1%	Salaries/benefits
236	Dental Insuance	35,092	34,810	-282	-0.8%	Salaries/benefits
240	LTD Insurance	15,469	16,428	959	6.2%	Salaries/benefits
250	Tax Sheltered Annuity	23,406	23,230	-176	-0.8%	Employee benefit election
251	Healthcare Savings Account	32,829	34,195	1,366	4.2%	Salaries/benefits
270	Workers Compensation	28,211	28,859	648	2.3%	Salaries/benefits
	Subtotal Employee Benefits	**1,861,016**	**1,975,074**	**114,058**	**6.1%**	
303	Fed Contract Under 25k	5,277	0	-5,277	-100.0%	Reduction in grants
305	Professional Fees	128,650	66,460	-62,190	-48.3%	Preliminary estimate
311	Consulting Fees	516,091	481,325	-34,766	-6.7%	Reduction in grants
320	Phone/Communication Srv	800	825	25	3.1%	Preliminary estimate

2026-27 COMMUNITY SERVICE BUDGET

Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
329	Postage	13,270	13,850	580	4.4%	Preliminary estimate
350	Contracted Repairs	7,525	7,525	0	0.0%	Preliminary estimate
360	Public Transportation	83,719	43,700	-40,019	-47.8%	Reduction in grants
366	Travel Expenses Professional	29,522	28,572	-950	-3.2%	Preliminary estimate
369	Entry Fees/Student Travel	48,755	39,250	-9,505	-19.5%	Reduction in grants
370	Rentals & Leases	6,071	8,162	2,091	34.4%	Preliminary estimate
381	Printing & Advertising	31,000	31,700	700	2.3%	Preliminary estimate
385	Wkroom Chargeback	8,060	5,885	-2,175	-27.0%	Preliminary estimate
394	Pymnts--Other Agency	56,558	6,000	-50,558	-89.4%	Collaborative
398	Interdept Chargeback	70,209	36,674	-33,535	-47.8%	Collaborative
	Subtotal Contracted Services	**1,005,507**	**769,928**	**-235,579**	**-23.4%**	
401	General Supplies	139,335	107,020	-32,315	-23.2%	Reduction in grants
406	Instructional Software	2,000	1,500	-500	-25.0%	Preliminary estimate
430	Instr Supplies	12,682	11,000	-1,682	-13.3%	Reduction in grants
455	Tech Gen Supplies Non Instruct	415	0	-415	-100.0%	Varies year to year
460	Textbooks	215,425	222,783	7,358	3.4%	Non-public schools
489	Periodical/Newspaper	1,590	1,600	10	0.6%	
490	Food	39,289	37,085	-2,204	-5.6%	Reduction in grants
	Subtotal Supplies	**410,736**	**380,988**	**-29,748**	**-7.2%**	
530	Equipment Purchased	5,520	5,750	230	4.2%	Varies year to year
	Subtotal Equipment	**5,520**	**5,750**	**230**	**4.2%**	
820	Dues & Memberships	10,275	10,175	-100	-1.0%	Preliminary estimate
895	Fed/Nonpublic Admin	29,347	30,640	1,293	4.4%	Non-public schools
	Subtotal Miscellaneous	**39,622**	**40,815**	**1,193**	**3.0%**	
	COMMUNITY SERVICE FUND EXPENSES	**8,764,863**	**8,617,523**	**-147,340**	**-1.7%**	

2026-27 COMMUNITY SERVICE BUDGET

EXPENSES BY PROGRAM

Program	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
501	Advisory Council	400	400	0	0.0%	
502	Comm Ed Administration	383,598	403,799	20,201	5.3%	Preliminary estimate
503	Adult Enrichment	415,169	422,025	6,856	1.7%	Preliminary estimate
505	Facility Use Scheduling	81,729	83,764	2,035	2.5%	Preliminary estimate
506	Senior Program	397,725	383,222	-14,503	-3.6%	Preliminary estimate
507	Youth Enrichment	341,607	343,409	1,802	0.5%	Preliminary estimate
508	Aquatics	233,182	242,252	9,070	3.9%	Preliminary estimate
510	Adults With Disabilities	19,450	19,929	479	2.5%	Preliminary estimate
511	Community Events	2,125	1,775	-350	-16.5%	Varies year to year
514	21st Century Lrn Comm Grant	82,270	0	-82,270	-100.0%	Reduction in grants
520	Adult Learning - Comm Serv	1,239,144	1,149,153	-89,991	-7.3%	Reduction in grants
570	School Age Child Care	3,294,650	3,286,332	-8,318	-0.3%	Preliminary estimate
580	Early Child Family Education	578,380	570,928	-7,452	-1.3%	Preliminary estimate
581	Pre-Kindergarten Pathways	173,462	181,271	7,809	4.5%	Preliminary estimate
582	School Readiness	717,440	743,074	25,634	3.6%	Preliminary estimate
583	Early Chldhood Screening	31,933	34,434	2,501	7.8%	Preliminary estimate
585	Youth Development	96,446	98,994	2,548	2.6%	Preliminary estimate
590	Comm Ser-Other Services	254,085	262,745	8,660	3.4%	Based on state alloc
595	Suburb Ramsey Family Collaborative	50,558	0	-50,558	-100.0%	Collaboratives
710	Nonpublic Guidance	229,958	245,340	15,382	6.7%	Based on state alloc
720	Nonpublic Health	141,552	144,677	3,125	2.2%	Based on state alloc
	COMMUNITY SERVICE FUND EXPENSES	**8,764,863**	**8,617,523**	**-147,340**	**-1.7%**	

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 2026-2027.

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 several 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 $12,000,000, 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 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.

2026-2027 LTFM CAPITAL FACILITIES / CONSTRUCTION BUDGET

REVENUE

Fund	Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
01	1	LEVY	1,642,388	1,585,284	-57,104	-3.5%	
	317	LTFM AID	265,221	579,441	314,220	118.5%	
06	631	SALE OF BONDS	17,000,000	0	-17,000,000	-100.0%	
	1	LEVY	800,000	3,000,000	2,200,000	275.0%	
		LONG TERM FACILITY MAINTENANCE	**19,707,609**	**5,164,725**	**-14,542,884**	-73.8%	

EXPENSES

Fund	Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
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	0	0	#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%	Parkview Planning
06	305	PROFESSIONAL FEES	0	0	0	#DIV/0!	
	520	BLDG CONSTRUCTION	0	0	0	#DIV/0!	
	522	BLDG IMPROVEMENTS	7,720,000	10,850,000	3,130,000	40.5%	EDG Mechanical Proj.
		Long Term Facility Maintenance Expenses	**9,495,665**	**12,564,934**	**3,069,269**	32.3%	

2026-2027 BOND CONSTRUCTION BUDGET

REVENUE

Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
92	Interest Earnings	15,000	50,000	35,000	233.3%	Int on Bond Funds
	BOND CONSTRUCTION FUND	**15,000**	**50,000**	**35,000**	233.3%	

EXPENSES

Object	Description	2025-26 Revised Budget	2026-27 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	0	-2,000,000	-100.0%	
522	TESTING & SPECIAL INSPECT.	0	1,400,000	1,400,000	0.0%	Misc Const Projects
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	**2,000,000**	**1,400,000**	**-600,000**	-30.0%	

DEBT SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Debt Redemption Fund for 2026-2027.

The District has eight sets of outstanding bonds in this category, totaling $185,000,000. The bonds were issued beginning in 2018 and were used to improve and expand instructional space and build secure entrances in all district buildings. Since that time the district has issued bonds every two years to help fund the Long-Term Facilities Maintenance (LTFM projects being completed at each of the schools in the district.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.

2026-2027
DEBT SERVICE BUDGET

REVENUE

Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
1	Maintenance Levy	16,765,682	15,020,595	-1,745,087	-10.4%	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	**16,765,682**	**15,020,595**	**-1,745,087**	-10.4%	

EXPENSES

Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
710	Bond Redemption or Principal	8,990,000	7,195,000	-1,795,000	-20.0%	Voter approved bond
720	Bond Interest	4,852,300	7,418,456	2,566,156	52.9%	Voter approved bond
790	Other Debt Service Expense	15,000	15,000	0	0.0%	Voter approved bond
	DEBT REDEMPTION FUND	**13,857,300**	**14,628,456**	**771,156**	5.6%	

OPEB DEBT FUND

This section is a summary of budgeted revenue and expenses for the OPEB Debt Fund for 2026-2027.

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.

2026-2027 OPEB DEBT FUND BUDGET

REVENUE

Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
1	Maintenance Levy	3,453,886	4,296,863	842,977	24.4%	Levy Authorization
2	Mobile Home Tax	0	0	0	0.0%	
9	Fiscal Disparities	0	0	0	0.0%	
15	Interest on Levy Payment	0	0	0	0.0%	
	TOTAL OPEB BOND DEBT REVENUE	**3,453,886**	**4,296,863**	**842,977**	**24.4%**	

EXPENSES

Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
710	Bond Redemption - Principal	2,860,000	3,740,000	880,000	30.8%	Levy Authority
720	Bond Interest	381,250	301,450	-79,800	-20.9%	Levy Authority
790	Other Loan Expense	1,000	1,000	0	0.0%	
	TOTAL OPEB BOND DEBT EXPENSES	**3,242,250**	**4,042,450**	**800,200**	**24.7%**	

OPEB TRUST FUND

This section is a summary of budgeted revenue and expenses for the OPEB Trust Fund for 2026-2027.

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 2026-27 are estimates based on the actuarial study conducted in 2025, which was based on data at July 1, 2024. The actuarial projections are required to be updated bi-annually, to reflect current costs and eligible employees

2026-2027 OPEB TRUST FUND BUDGET

REVENUE

Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
92	Interest Earnings	12,600	20,000	7,400	58.7%	Principal investment amount is being drawn down
	TOTAL REVENUE	**12,600**	**20,000**	**7,400**	**58.7%**	

EXPENSES

Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
223	Medical Insurance	742,570	693,000	-49,570	-6.7%	Estimate cost of retiree insurance & implicit rate subsidy
251	Healthcare Savings Account	20,000	25,000	5,000	25.0%	
	TOTAL EXPENSES	**762,570**	**718,000**	**-44,570**	**-5.8%**	

INSURANCE FUND

This section is a summary of budgeted revenue and expenses for the Insurance Fund for 2026-2027.

The District established a self-insurance fund for dental insurance beginning July 1, 2011. The claims were previously administered by Delta Dental. Effective July 1, 2026, the claims administrator will be Health Partners. 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 2026-2027 with a reserve of $147,790, a decrease of approximately $97,000 from the current year. Reserves are considered adequate when they equal two to three months' average claims. In our case, that target is currently $200,000. Adequate reserves allow us to keep premiums from rising as costs increase.

2026-2027 SELF-INSURED INSURANCE FUND BUDGET

REVENUE

Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
99	Miscellaneous Local Revenue	1,005,000	1,060,000	55,000	5.5%	Premium contributions
	SELF-INSURANCE FUND	**1,005,000**	**1,060,000**	**55,000**	5.5%	

EXPENSES

Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	$ Difference	% Difference	Reason
235	Dental Expense	1,087,549	1,106,950	19,401	1.8%	Projected claims
311	Professional-Technical Expense	0	50,000	50,000	#DIV/0!	
	SELF-INSURANCE FUND	**1,087,549**	**1,156,950**	**69,401**	6.4%	

ROSEVILLE AREA SCHOOLS
2026-2027 PRELIMINARY BUDGET

	2025-2026 Revised Budget	2026-2027 Proposed Budget	Budget Increase/ (Decrease)
GENERAL FUND			
(includes Op Capital & Fd 1 LTFM)			
Revenue	$137,393,739	$146,964,101	$9,570,362
Expense	$140,293,383	$149,071,364	$8,777,981
Difference	**($2,899,644)**	**($2,107,263)**	
FOOD SERVICE FUND			
Revenue	$5,410,200	$4,826,577	($583,623)
Expense	$7,103,411	$5,931,280	($1,172,131)
Difference	**($1,693,211)**	**($1,104,703)**	
COMMUNITY SERVICE FUND			
Revenue	$8,356,543	$8,441,264	$84,721
Expense	$8,784,779	$8,617,523	($167,256)
Difference	**($428,236)**	**($176,259)**	
LTFM FUND 6			
Revenue	$17,800,000	$3,000,000	($14,800,000)
Expense	$7,720,000	$10,850,000	$3,130,000
Difference	**$10,080,000**	**($7,850,000)**	
CONSTRUCTION FUND (Bond)			
Revenue	$15,000	$50,000	$35,000
Expense	$1,500,000	$1,400,000	($100,000)
Difference	**($1,485,000)**	**($1,350,000)**	
DEBT SERVICE FUND			
Revenue	$16,765,682	$15,020,595	($1,745,087)
Expense	$13,857,300	$14,628,456	$771,156
Difference	**$2,908,382**	**$392,139**	
OPEB DEBT FUND			
Revenue	$3,453,886	$4,296,863	$842,977
Expense	$3,242,250	$4,042,450	$800,200
Difference	**$211,636**	**$254,413**	
OPEB TRUST FUND			
Revenue	$12,600	$20,000	$7,400
Expense	$762,570	$718,000	($44,570)
Difference	**($749,970)**	**($698,000)**	
INSURANCE FUND			
Revenue	$1,005,000	$1,060,000	$55,000
Expense	$1,087,549	$1,156,950	$69,401
Difference	**($82,549)**	**($96,950)**	
Revenue, All Funds	**$ 190,212,650**	**$ 183,679,400**	**$ (6,533,250)**
Expenses, All Funds	**$ 184,351,242**	**$ 196,416,023**	**$ 12,064,781**

ROSEVILLE AREA SCHOOLS
Budget Summary - Proposed Projections
2026 - 2027

	Estimated Fund Balance June 30, 2026	2026-2027 Proposed Revenue	2026-2027 Proposed Expenditures	Revenue Excess/(Deficit) Over Expenses	Estimated Fund Balance June 30, 2027	
General Fund						
Unassigned Fund Balance	$ 12,206,973	$ 121,990,371	$ 125,949,883	$ (3,959,512)	$ 8,247,461	
	$ 12,206,973				**$ 8,247,461**	**6.5%**
Nonspendable (Inventories & Prepaid)	**$ 260,265**				**$ 260,265**	
					$ 8,507,726	
Restricted for:						
Staff Development	$ -	$ 1,169,629	$ 1,169,629	$ -	$ -	
Compensatory Ed	$ -	$ 11,313,357	$ 11,313,357	$ -	$ -	
Learning & Development	$ -	$ 1,548,320	$ 1,548,320	$ -	$ -	
Gifted and Talented	$ -	$ 98,593	$ 98,593	$ -	$ -	
School Safety	$ -	$ 397,155	$ 397,155	$ -	$ -	
Operating Capital	$ 54,424	$ 2,281,951	$ 879,493	$ 1,402,458	$ 1,456,882	
Long-term Facilities Maintenance (LTFM)	$ -	$ 2,164,725	$ 1,714,934	$ 449,791	$ 449,791	
Capital Projects - Safety/Security	$ -	$ 6,000,000	$ 6,000,000	$ -	$ -	
Subtotal, Restricted	**$ 54,424**	**$ 24,973,730**	**$ 23,121,481**	**$ 1,852,249**	**$ 1,906,673**	
Total, General Fund	**$ 12,521,662**	**$ 146,964,101**	**$ 149,071,364**	**$ (2,107,263)**	**$ 10,414,399**	
Food Service Fund	$ 2,458,592	$ 4,826,577	$ 5,931,280	$ (1,104,703)	$ 1,353,889	
Community Service Fund	$ 2,692,054	$ 8,441,264	$ 8,617,523	$ (176,259)	$ 2,515,795	
Construction Fund (FD 06 LTFM)	$ 2,827,301	$ 3,000,000	$ 10,850,000	$ (7,850,000)	$ (5,022,699)	
Construction Fund (Bond Construction)	$ 6,969,969	$ 50,000	$ 1,400,000	$ (1,350,000)	$ 5,619,969	
Debt Service Fund	$ 3,259,669	$ 15,020,595	$ 14,628,456	$ 392,139	$ 3,651,808	
OPEB Debt Fund	$ 482,955	$ 4,296,863	$ 4,042,450	$ 254,413	$ 737,368	
OPEB Trust Fund	$ 3,989,691	$ 20,000	$ 718,000	$ (698,000)	$ 3,291,691	
Insurance Fund	$ 244,740	$ 1,060,000	$ 1,156,950	$ (96,950)	$ 147,790	
Total, All Funds	**$ 35,446,633**	**$ 183,679,400**	**$ 196,416,023**	**$ (12,736,623)**	**$ 22,710,010**	