



Agenda  
General Fund Budget  
Hearing  
Tuesday, May 28, 2024  
6:00 PM

1. General Fund Budget Hearing  
**Speaker(s):** Shari Thompson



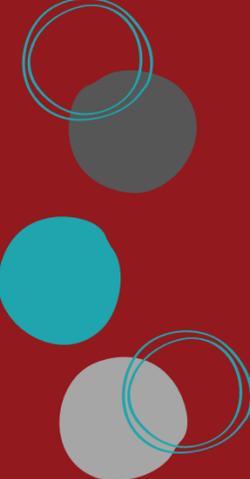
**ROSEVILLE AREA SCHOOLS**

**2024-2025**

**General Fund**

**Budget Hearing**

**May 28, 2024**



# Agenda

- Budget Process
- Revenue
- Expenditures
- Fund Balance Projection
- Questions & Comments

# MN Legislature Must Set Funding for Minnesota Public Schools

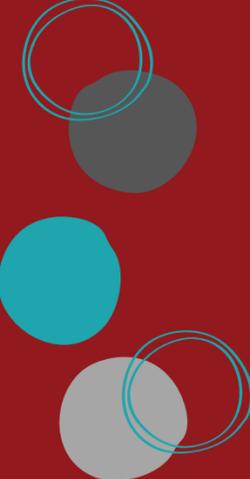
Minnesota Constitution ARTICLE XIII

MISCELLANEOUS SUBJECTS

Section 1

“UNIFORM SYSTEM OF PUBLIC SCHOOLS. The stability of a republican form of government depending mainly upon the intelligence of the people, it is the duty of the legislature to establish a general and uniform system of public schools. The **legislature shall make such provisions by taxation or otherwise** as will secure a thorough and efficient system of public schools throughout the state.”



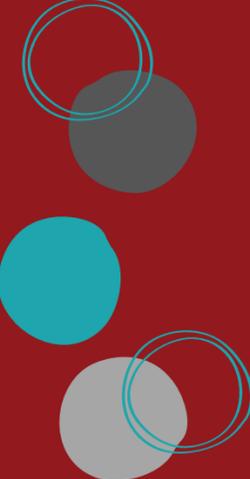


# Funding is Highly Regulated

State sets:

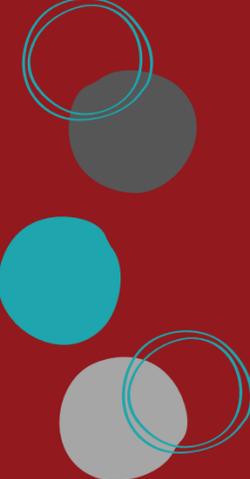
- Formulas, which determine revenue (most revenue is based on specified amounts per pupil)
- Tax policy for local schools
- Maximum authorized property tax levy (districts can levy less but not more than amount authorized by state, unless approved by voters in November)

State also authorizes school boards to submit referendums for operating and capital needs to voters for approval.



# 2024- 2025 Budget Timelines

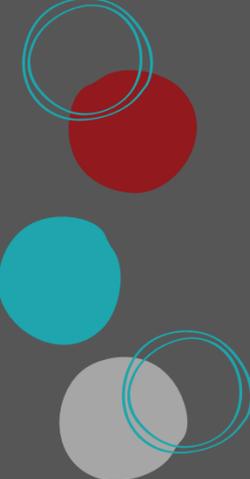
<b>Date</b>	<b>Budget Event</b>	<b>Action</b>
<b>June 2023</b>	2023-2024 Budget Approved	Board Approval
<b>September 26, 2023</b>	Preliminary Levy set (Payable 2024; 2024-25 Revenue)	Board Approval
<b>December 12, 2023</b>	Final Levy set (Payable 2024; 2024-25 Revenue)	Board Approval
<b>January 23, 2024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



# Budget Assumptions

## ► Revenue

- The proposed per-pupil basic general education formula allowance for 2024-2025 is \$7,281, an increase of 2% over the current year.
- Operating referendum revenue continues to be based on Adjusted Pupil Units (APU) to an amount based on APU and equal to \$1,981 per pupil unit.
- Levy revenue will be based on the 2023 Pay 2024-25 Certified Levy approved in December 2023.
- Compensatory/Basic Skills Revenue is increasing \$228,000 from current year.

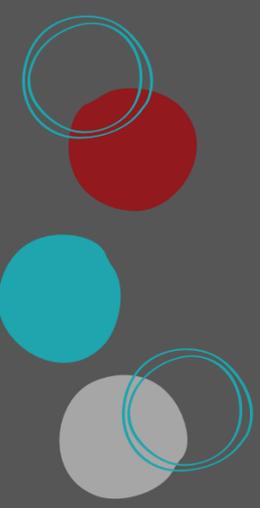


# Budget

# Assumptions

## ► Expenditures

- Focus resources on equity and student achievement
- Match staffing adjustments to enrollment changes and align with class size staffing targets (No changes in class size targets.)
- Maintain increased mental health and social emotional learning



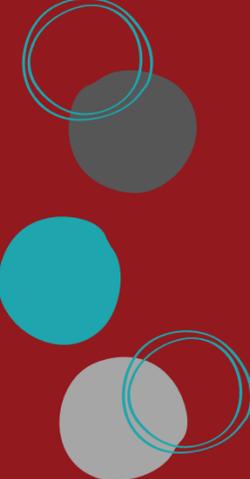
# Budget Assumptions ► Expenditures

- Estimated salary and benefit settlements for upcoming contract negotiations are included.
- Utility costs will be based on multiple-year average usage with consideration given to current rates.
- Contracted transportation costs are estimated to increase due to increased number of homeless students.
- All mandated reserve expense categories ( i.e., Staff Development, Health & Safety, Safe Schools, Operating Capital) will be spent in compliance with statute.

# Staffing Implications

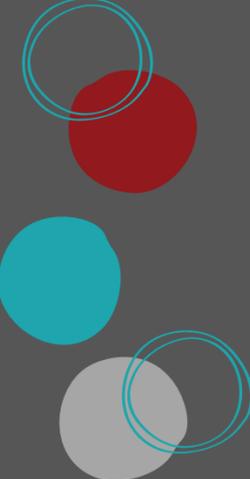
- Our actual student enrollment as of February 1, 2024, was 47 students fewer than our projections (7,255 projected vs. 7,208).
- Our projected student enrollment for 2024-2025 is expected to decrease from the 2023-2024 projections by 26 students, for a total enrollment of 7,229 students.
- We are expecting an increase of \$828,814 in compensatory revenue in 2024-2025 for a total projected allocation of \$8,949,226 (does not include LEP cross-subsidy).
- COVID funding is ending, which decreases our revenues by \$5.7 million.





# Enrollment

	<b>Enrollment Projections for 23-24. Current staffing based on this number</b>	<b>Actual Enrollment as of Feb 1, 2024</b>	<b>Difference</b>	<b>Enrollment Projections for 2024-2025</b>
Elementary including PV 7/8	4062	3973	-89	3997
RAMS	816	861	+45	868
RAHS	2297	2286	-11	2279
FAHS	80	88	+8	85
TOTALS	7255	7208	-47	7229

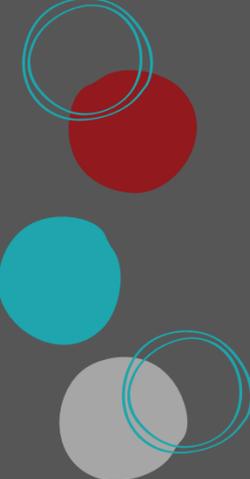


# Average Class Size Targets

	<b>Average Class Size Ratio for 2018- 2019</b>	<b>Average Class Size Ratio for 2019- 2020</b>	<b>Average Class Size Ratio for 2020- 2021</b>	<b>Average Class Size Ratio for 2021- 2022</b>	<b>Average Class Size Ratio for 22-23 23-24 and 24-25</b>
Kindergarten	22	22	22	22	22
Grades 1-3	27	27.5	28	28	26
Grades 4-6	32	32.5	33	33	31
RAMS & PV 7/8	34.2	34.7	35.2	35.2	33.2
RAHS	35.4	35.9	36.4	36.4	34.4

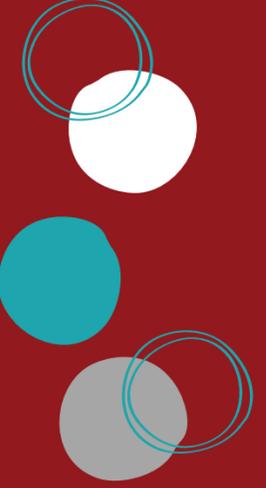
# Revenue Budget

Source	Description	2023-24 Revised Budget	2024-25 Original Budget	\$ Difference	% Difference
1	Maintenance Levy	19,254,423	20,520,086	1,265,663	6.57%
2	Mobile Home Tax	20,000	20,000	-	0.00%
5	Unemployment Levy	219,356	(25,966)	(245,322)	-111.84%
9	Fiscal Disparities	2,897,194	3,000,000	102,806	3.55%
10	County Apportionment	220,000	250,000	30,000	13.64%
15	Interest On Levy Pymnt	5,000	5,000	-	0.00%
	<b>Subtotal Local Taxes</b>	<b>22,615,973</b>	<b>23,769,120</b>	<b>1,153,147</b>	<b>5.10%</b>
50	Fees From Patrons	280,000	280,000	-	0.00%
51	Fees/Usage	250,000	250,000	-	0.00%
60	Admissions & Stud Act Revenue	25,000	25,000	-	0.00%
71	MA Claims Revenue	400,000	400,000	-	0.00%
92	Interest Earnings	10,000	10,000	-	0.00%
93	Rent Of School Facility	30,000	30,000	-	0.00%
95	Lease Revenue	10,000	10,000	-	0.00%
96	Gifts And Bequests	55,000	55,000	-	0.00%
98	Misc Student Fundraising	0	0	-	0.00%
99	Miscellaneous Local Rev	351,500	351,500	-	0.00%
	<b>Subtotal Other Local Revenue</b>	<b>1,411,500</b>	<b>1,411,500</b>	<b>-</b>	<b>0.00%</b>

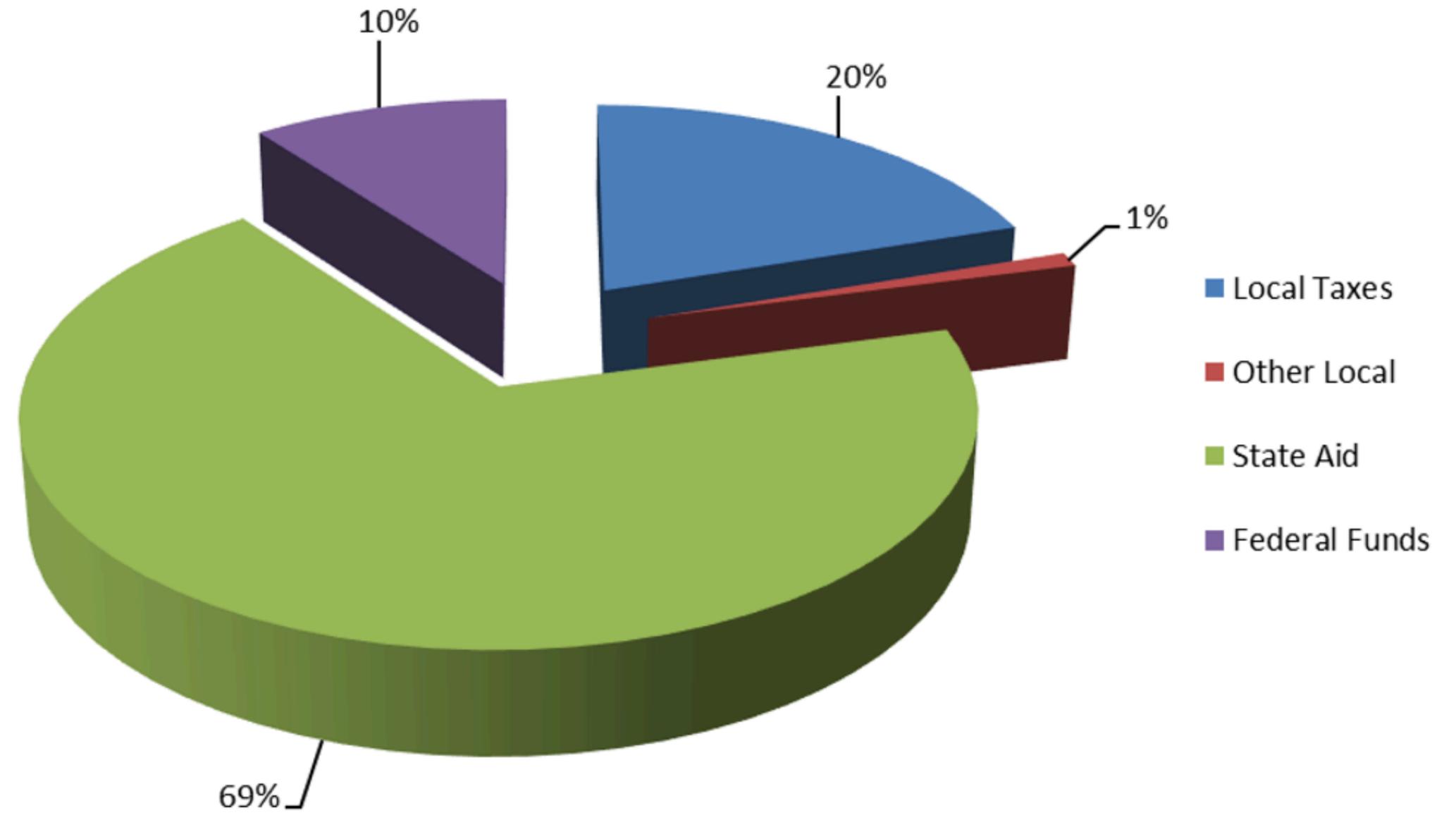


# Revenue Budget

201	Endowment Aid	330,108	364,085	33,977	10.29%
211	General Ed Revenue	71,918,321	74,533,524	2,615,203	3.64%
212	Literacy Incentive Aid	394,512	394,512	-	0.00%
213	Shared Time	-	-	-	0.00%
227	Abatement Aid	30,000	30,000	-	0.00%
300	State Aids & Grants	2,425,140	2,392,598	(32,542)	-1.34%
360	State Aid Special Ed	20,194,940	22,607,822	2,412,882	11.95%
369	Misc. Other Depts MN	-	57,336	57,336	
370	Misc State Grants	76,564	127,500	50,936	66.53%
	<b>Subtotal State Aids &amp; Grants</b>	<b>95,369,585</b>	<b>100,507,377</b>	<b>5,137,792</b>	<b>5.39%</b>
400	FEDERAL AIDS & GRANTS	9,594,729	4,533,617	(5,061,112)	-52.75%
405	SUB GRANT FROM FED FUNDS	24,795	25,000	205	0.83%
	<b>Subtotal Federal Aids &amp; Grants</b>	<b>9,619,524</b>	<b>4,558,617</b>	<b>(5,060,907)</b>	<b>-52.61%</b>
	<b>TOTAL GENERAL FUND</b>	<b>129,016,582</b>	<b>130,246,614</b>	<b>1,230,032</b>	<b>0.95%</b>



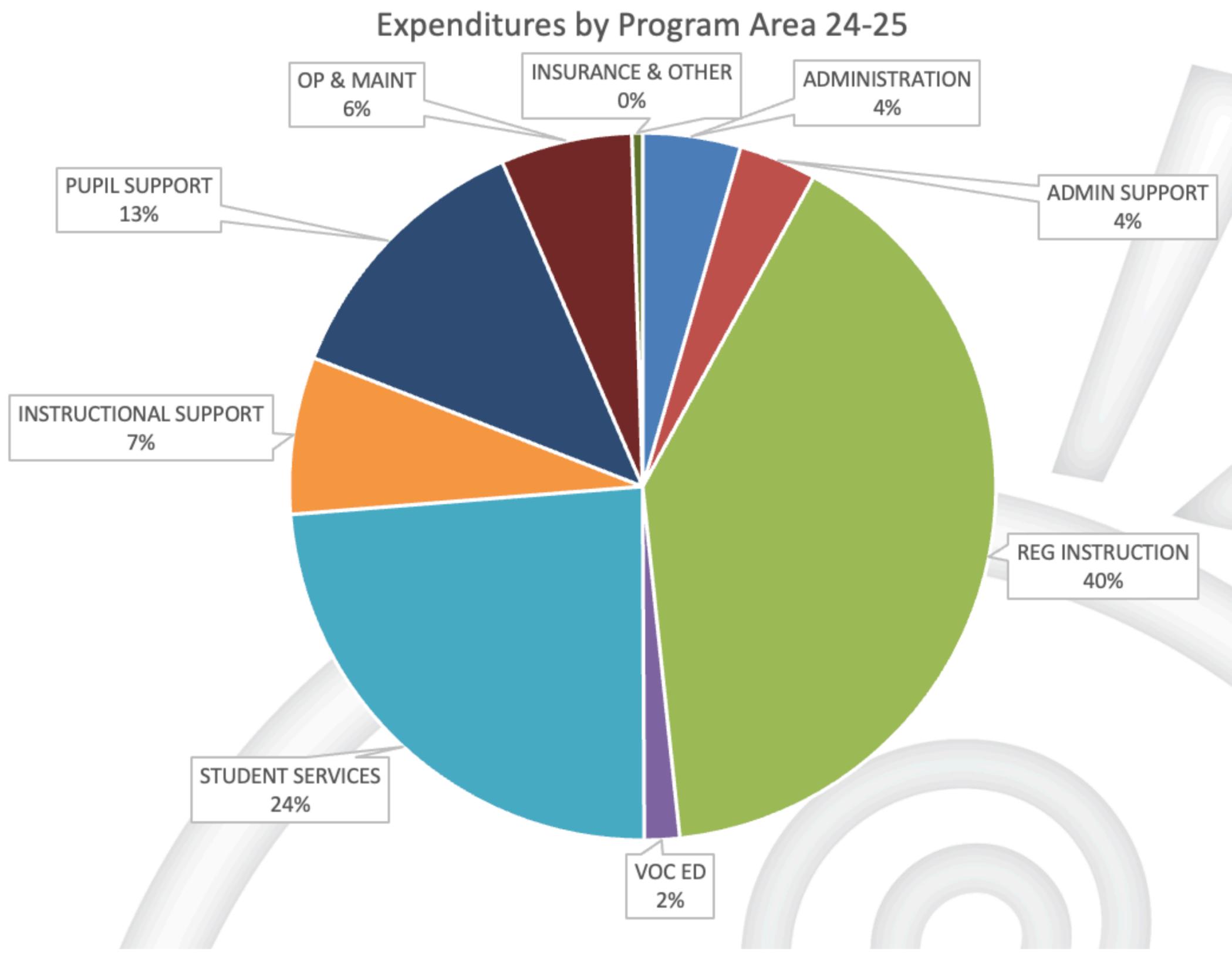
# Revenue Budget



# Expenditures by Program Area

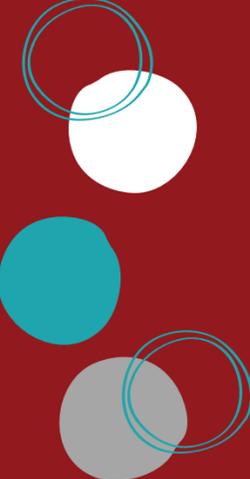
PROGRAM	2023-24	2024-25	%	
	Revised Budget	Original Budget	Budget Inc/Dec	Change
ADMINISTRATION	5,677,992	5,840,124	162,132	3%
ADMIN SUPPORT	4,458,438	4,643,519	185,081	4%
REG INSTRUCTION	48,567,798	52,470,713	2,809,915	6%
VOC ED	2,027,665	2,102,589	74,924	4%
STUDENT SERVICES	28,506,549	31,024,903	2,518,354	9%
INSTRUCTIONAL SUPPORT	10,689,984	9,364,270	(1,325,714)	-12%
PUPIL SUPPORT	16,830,149	16,376,985	(453,164)	-3%
OP & MAINT	7,793,599	7,844,291	50,692	1%
INSURANCE & OTHER	515,000	635,000	120,000	23%
<b>TOTAL GEN FUND EXPENSES EXCLUDING</b>	<b>125,067,174</b>	<b>130,302,394</b>	<b>4,142,220</b>	<b>3%</b>
EXCLUDING OPERATING CAPITAL & LONG TERM FACILITIES MAINTENANCE				

# Expenses by Program Area



# Fund Balance Projection

ROSEVILLE AREA SCHOOLS					
Budget Summary - Proposed Projections					
2024 - 2025					
	Estimated Fund Balance June 30, 2024	2024-2025 Proposed Revenue	2024-2025 Proposed Expenditures	Revenue Excess/(Deficit) Over Expenses	Estimated Fund Balance June 30, 2025
<b>General Fund</b>					
<b>Unassigned Fund Balance</b>	\$ 10,027,582	\$ 116,164,994	\$ 116,220,774	\$ (55,780)	\$ 9,971,802
	<b>\$ 10,027,582</b>				<b>\$ 9,971,802</b>
<b>Nonspendable (Inventories &amp; Prepaid)</b>	<b>\$ 395,436</b>				<b>\$ 395,436</b>
					<b>\$ 10,367,238</b>
<b>Restricted for:</b>					
Staff Development	\$ -	\$ 1,160,795	\$ 1,160,795	\$ -	\$ -
Compensatory Ed	\$ -	\$ 10,775,477	\$ 10,775,477	\$ -	\$ -
Learning & Development	\$ -	\$ 1,648,880	\$ 1,648,880	\$ -	\$ -
Gifted and Talented	\$ -	\$ 103,628	\$ 103,628	\$ -	\$ -
School Safety	\$ -	\$ 392,840	\$ 392,840	\$ -	\$ -
Operating Capital	\$ 590,253			\$ -	\$ 590,253
Long-term Facilities Maintenance (LTFM)	\$ (93,573)			\$ -	\$ (93,573)
<b>Subtotal, Restricted</b>	<b>\$ 496,680</b>	<b>\$ 14,081,620</b>	<b>\$ 14,081,620</b>	<b>\$ -</b>	<b>\$ 496,680</b>
<b>Total, General Fund</b>	<b>\$ 10,919,698</b>	<b>\$ 130,246,614</b>	<b>\$ 130,302,394</b>	<b>\$ (55,780)</b>	<b>\$ 10,863,918</b>



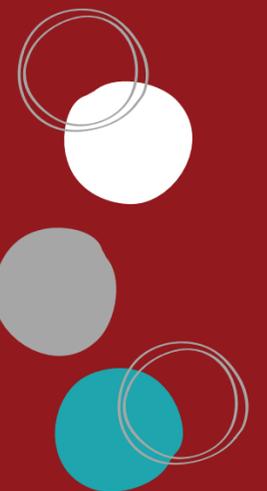
# Questions & Comments

**Shari Thompson**

**Director of Business Services**

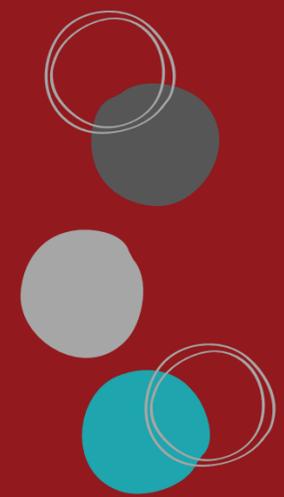
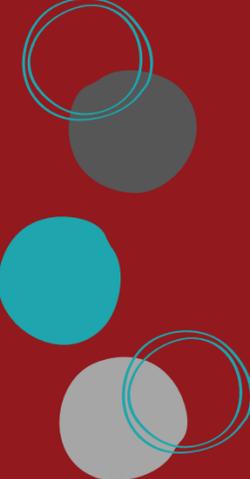
**(651) 635-1615**

**[shari.thompson@isd623.org](mailto:shari.thompson@isd623.org)**





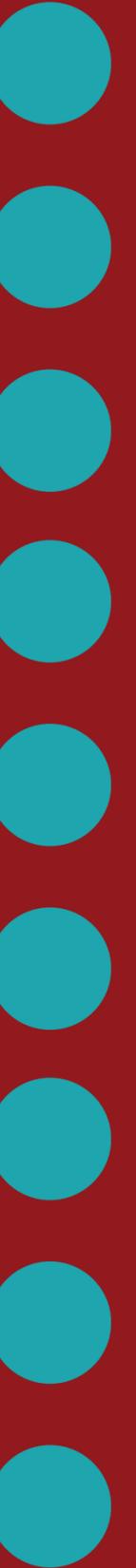
# Superintendent



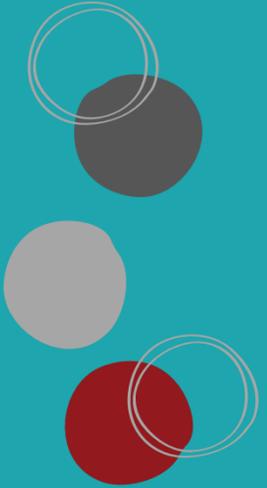
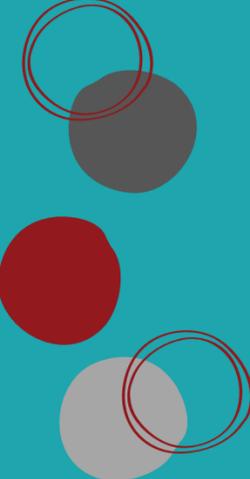
■ Strategic Planning

■ Review of Summer Expectations

■ If you have an idea for organizational improvement - please name it!



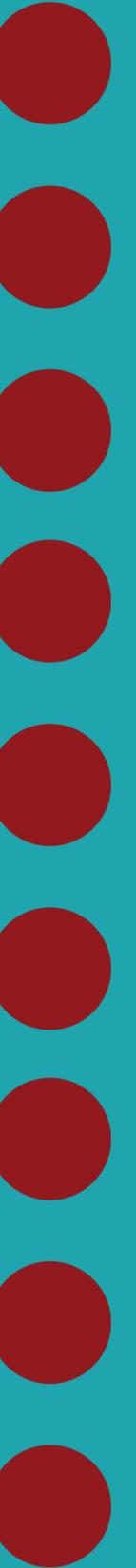
# Student Services



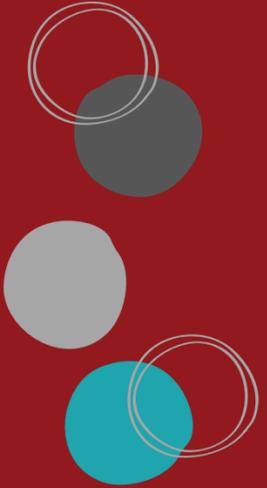
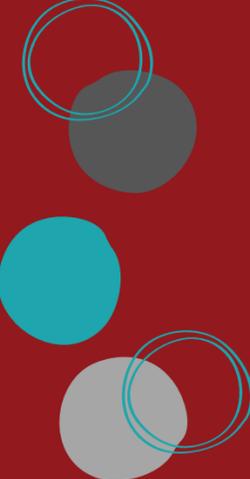
■ New traveling teacher hire

■ New supervisor hires

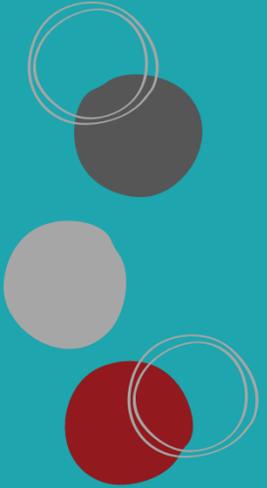
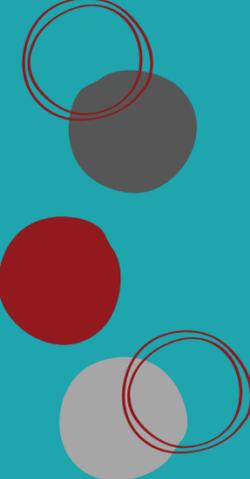
■ New MTSS coordinator



# Buildings & Grounds



# Communications

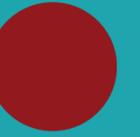


■ Website update

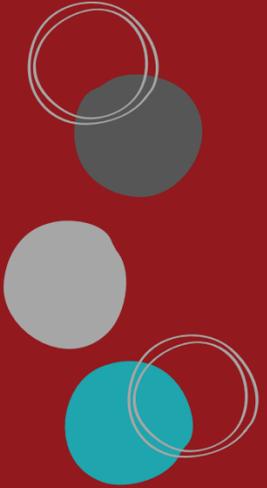
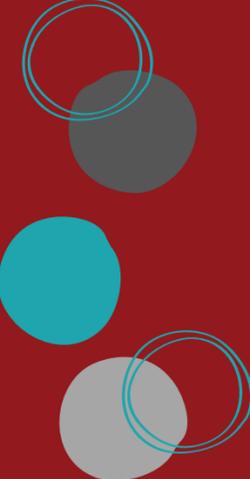
■ Branding...EVERYTHING!

■ School supplies

■ T-shirts



# Nutrition *Services*



- New nutrition specialist hired
- Summer Food Service Program
- Universal Meals began July 1 at Harambee



**9/7- Turkey Hot Dog, Zucchini & Summer Squash Salad, Watermelon**

**9/21- Rotisserie Chicken Drumsticks, Homemade Biscuit, Sweet Corn, Apple**

**10/5- Mega Meatball over Spaghetti, Parmesan Roasted Broccoli/Cauliflower, Apple**

**NEW** 10/26- Apple Coffee Cake, Scrambled Eggs, Roasted Breakfast Potatoes

**NEW** 11/2- Bison Nachos, Wild Rice Pilaf, Three Sisters Salad

**11/16 Turkey & Gravy over Mashed Potatoes, Maple Roasted Delicata Squash, Cranberry Sauce**

**NEW** 12/7- Teriyaki Tofu over Brown Rice with Bok Choy

**12/14- Cheese Quesadillas, Chipotle Pinto Bean, Cabbage Slaw with Lime Dressing**

**1/11- Turkey Bahn Mi, Pickled Watermelon Radishes & Carrots**

**NEW** 1/25- BBQ Pulled Pork Sandwich, Roasted Red Potatoes

**2/1- Swedish Mega Meatball over Mashed Potatoes, Cranberry Sauce, Lefse**

**NEW** 2/15- Jerk Chicken Drumsticks, Caribbean Black Beans, Curried Rice

**NEW** 3/7- Philly Cheesesteak on a Hoagie, Roasted Potato Jojos

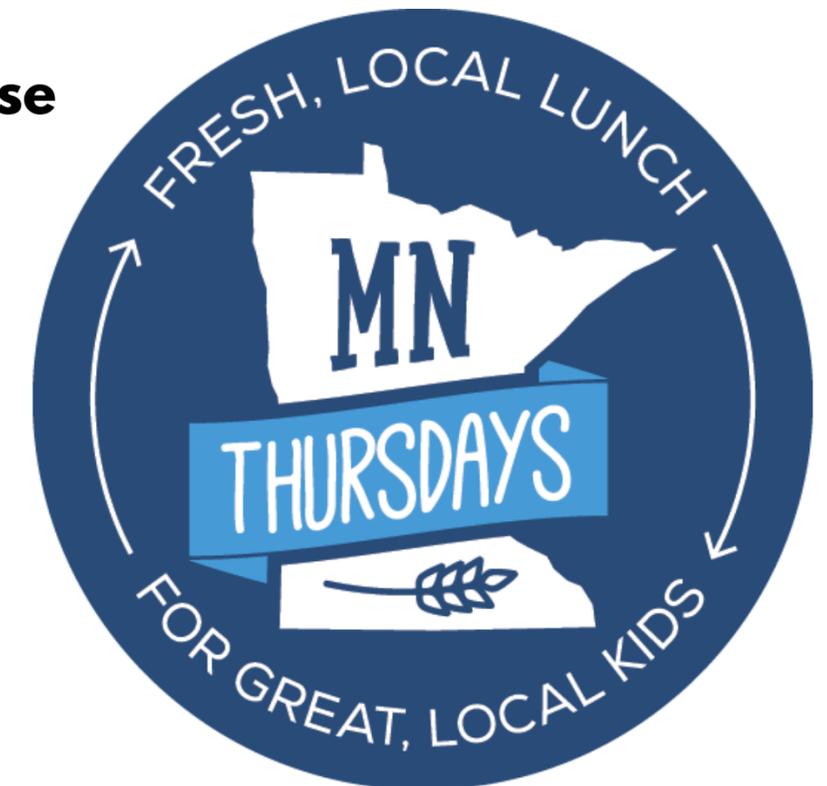
**3/21- Biryani Chicken over Basmati Rice, Kachumber Salad**

**NEW** 4/4- Chicken Yassa, Jollof Rice, Roasted Sweet Potato

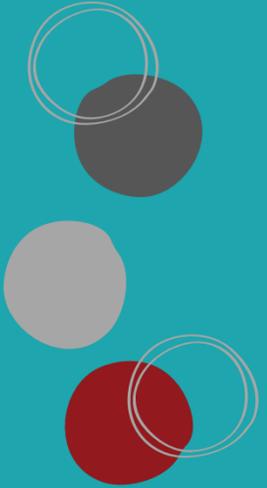
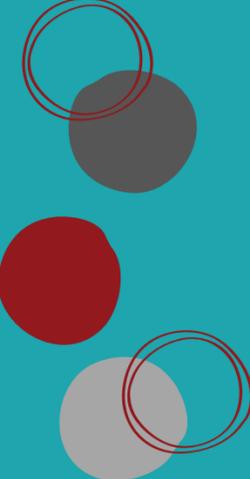
**NEW** 4/18- Homemade Pizza (using local cheese and a homemade sauce)

**5/2- Hmong Chicken Curry over Jasmine Rice**

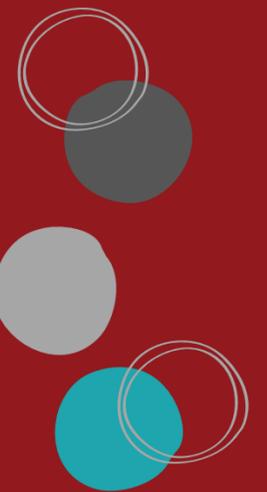
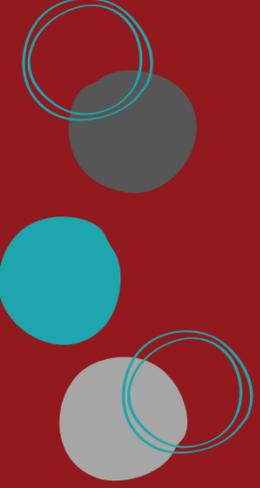
**5/16- Pork Carnitas Burrito**



# Operations



# Human Resources

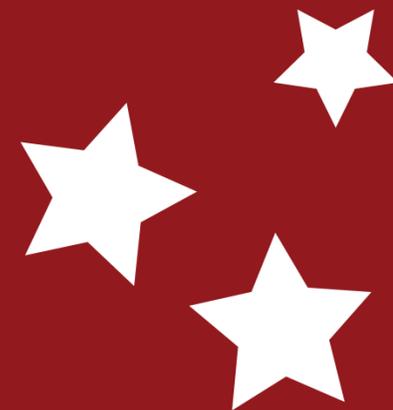
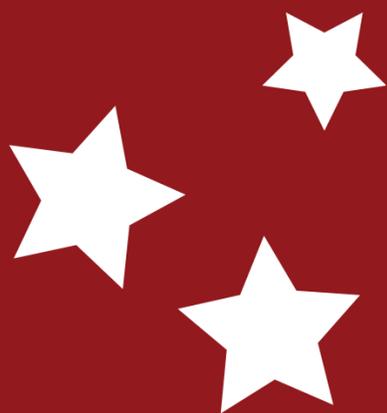


- Unemployment (Summer Para/NS)
- Grow Your Own - Adult Pathway
- HR Team Retreat (7/11 & 7/12)
- 2023-24 Hiring
  - Hiring Pop-Up 8/18

We made it!!!!



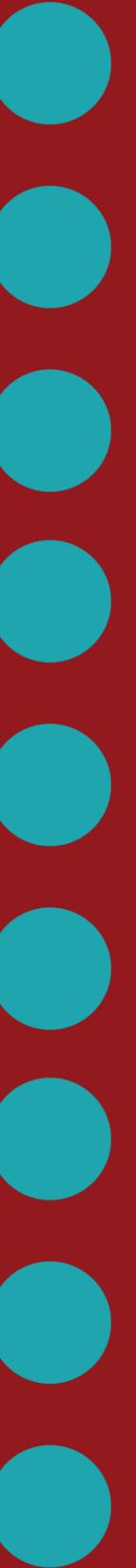
Thank You!





# Agenda

- Budget Process
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- Questions & Comments





Incident IQ Overview

Share

**WEBSITE  
TIPS &  
TUTORIALS**

**INCIDENT IQ  
OVERVIEW**



**NEW TECH SUPPORT  
REQUEST SYSTEM**



Watch on  YouTube

Share

**INCIDENT IQ  
OVERVIEW**



**NEW TECH SUPPORT  
REQUEST SYSTEM**



Watch on  YouTube